

BIG RAPIDS CHARTER TOWNSHIP

2018 GENERAL APPROPRIATIONS ACT

TOWNSHIP BUDGET

AD VALOREM PROPERTY TAXES GENERAL MILLAGE:

1.25 MILLS-GENERAL OPERATIONS

1.50 MILLS-FIRE OPERATIONS

1.50 MILLS-STREET IMPROVEMENTS

.20 MILLS-LIBRARY SERVICES

APPROVED BY TOWNSHIP BOARD FOR PUBLIC HEARING OCTOBER 12, 2017

PUBLIC HEARING NOVEMBER 7, 2017

RESOLUTION # 2017-11 FOR ADOPTION BY COST CENTER ON DECEMBER 5, 2017

Moved by; Bean

Supported by; Currie

Ayes: Stanek
Fountain
Currie
Bean
Evetett
Geib
Williams

Nays none

Table of Contents

	page
Narrative and Explanation of Funds	2
Budget	4
Estimated Beginning Fund Balance	7
Estimated Total Income from All Funds	8
Estimated General Fund Income	9
Total Estimated Use of All Funds	10
General Fund Expense Breakdown	11
Estimated Fire Department Revenue	12
Estimated Fire Department Expenses	13
Capital Budget	14
Estimated End of Year Fund Balance	15
General Fund Revenues	16
General Fund Expenses	17
Township Board	17
Supervisor	18
Clerk	19
Board of Review	20
Treasurer	21
Assessor	22
Elections	23
Township Hall and Grounds	24
Township Cemetery	25
Highways and Streets	26
Street Lights	27
Industrial Park	28
Planning Commission	29
Industrial Development	30
Parks and Recreation	31
Perry Street Sidewalk Fund	32
Municipal Streets Fund	33
Fire Fund	34
Liquor Law Fund	36
Revolving Loan Fund	37
Building Fund	38
Library Fund	40
Sewer Fund	41
Water Fund	43
Industrial Park Fund	44
Current Tax Collection Fund	45
Metro Fund	46
Highland View Cemetery Perpetual Care Fund	47
Future Concerns	48

Big Rapids Charter Township's budget consists of several different funds. These are split into three categories: Governmental Funds, Proprietary Funds and Fiduciary Funds. Fiduciary Funds are usually pass-through funds for others such as tax collections. Proprietary Funds are funds that account for services supplied by the township but charged back to residents: Building Fund, Water and Sewer Funds. Governmental Funds are basically all other funds where taxes or government revenue is received.

The township operates on a calendar year, January 1st to December 31st. All funds are audited by an independent auditor each year. All accounts are developed using uniform accounting procedures as set by the State of Michigan.

The budget is a tool for the board to use, but it is not a law; it can and will be amended as the year goes on. A good budget should be as close to what can be estimated to receive and expend for the year.

These budgets consist of the General Fund which includes anything that does not have a separate fund. The expenses are broken down as to cost centers by departments or operations. For Governmental Funds the board is not allowed to expend more than is budgeted in each cost center if the budget is adopted by cost centers as this one is. If there are more expenses, the budget must be amended before authorizing expenditure. One confusing area in this budget is that there is a road funding in the general fund as well as its own fund. This is because there is a millage for roads that must be kept in a separate fund. General Fund money is also used to help improve township roads. Some costs will be split between different funds to allocate the expenses as accurately as possible.

We have a Revolving Loan Fund. This is a fund that we have general fund money put into it so we can loan it out for specific projects. Money can be put into this fund, and this fund can also pay back money to the general fund with interest. In 2016 we used this fund to construct the Perry Street Sidewalk. Part of the sidewalk was funded by a special assessment. This is basically a special tax on certain properties for a number of years, in this case seven years. This assessment has a two percent interest on it. Therefore, as the special assessments come in over the next several years this money will go into the Sidewalk Fund, and, in turn, the Sidewalk Fund will pay back the loan from the Revolving Loan Fund. This would be the same as if we borrowed the money from a bank or sold bonds, except we are using township money. In contrast to this is the special assessment we have at the industrial park. All the properties at the industrial park pay a special assessment. This goes to pay off the bonds that were taken out to fund the improvements to the land, water, sewer and roads.

Our Municipal Streets Fund contains the taxes collected for roads and can only be used for road improvements. This is supported by the one and half mill that the voters approved. The Fire Fund is another one where there is a special millage to support fire operations. A new fund last year was the Library Fund, and this is to handle the money received from the .2 mill library millage that was passed this last summer. This money in turn will be paid to the Big Rapids library and the Walton Erickson Library.

We do not incorporate our fund balance in each account into our new budgets as some accountants do. These are funds that are available and added into the budget if needed to have a balanced budget. The

Budget can be amended at any time and these funds added in if there is a special need, such as and only as an example, if we wanted to add an additional pavilion at the park, money could be taken out of the General Fund balance and added to a certain budget. Likewise if the Fire Department decided to purchase a piece of equipment this year, money could be added in from the Fire Fund.

The Building Fund, Sewer Fund and Water Fund are all funds that operate on monies that should be generated by the department. The Water Fund does have a negative balance and is predicted to lose more this year, for audit purposes the auditors have added the water and sewer fund into a utilities fund.

The Industrial Park Bond Repayment Fund collects special assessments on the Industrial Park District. This park is more than 95% owned by the township. The General Fund pays this fund that in turn makes payment for the industrial park bonds.

The Current Tax Fund is a pass-through for the county and school taxes that are collected. The Metro Fund is special revenue that is received annually and can only be used on sidewalks and road activities in the road right-of-way.

The Perpetual Care Fund is set up to allow continued care of the cemetery by using the interest generated and can only be used for perpetual care.

Estimated fund balances are shown in a pie chart for the beginning of the year as well as the year end. For a healthy township that has a year end with the calendar year as the township does, it is recommended that there be a minimum of 25% on hand at year end. This is very small, only three months operating capital. Six months to a year is a much more comfortable position to be in, but the board must be careful that residents are not over taxed. It is expected that the township use this money for a service to the township, not accumulate too much of a nest egg. This always has to be balanced, with future needs in mine. It may be necessary to save up for an addition to the township hall or even for a large sewer project or major repair. One misconception is that once money is in the budget, that it will be spent; all expenses still need to be approved before being paid.

In being transparent, a very conservative estimate of where finances may be at the beginning of the year is included with this budget on the pie graph on page six. If the township spends all the money in the proposed capital plan this year as well as everything budgeted in operations, it can be expected to have a fund balance at the end of 2018 of \$1,452,685.00. This would equate to a little over 8 months' operating expense. This is shown on a pie graph on page 14.

Also shown on the grafts is a breakdown of the General Fund income and expenses as well as a breakdown of the Fire Department Budget for expenses and income. The grafts also tie the different funds together so you can see where the township is as one organization.

2018 BUDGET

FUND	101	General Fund	
		Revenue	\$ 884,950.00
		Expenses	
	101	Township Board	\$ 100,560.00
	171	Supervisor	\$ 46,635.00
	215	Clerk	\$ 60,700.00
	247	Board of Review	\$ 1,250.00
	253	Treasurer	\$ 55,165.00
	257	Assessor	\$ 43,800.00
	262	Elections	\$ 9,075.00
	265	Township Hall & Grounds	\$ 36,620.00
	278	Township Cemetery	\$ 131,370.00
	446	Highways & Streets	\$ 282,000.00
	448	Street Lights	\$ 9,500.00
	450	Industrial Park	\$ 50,800.00
	721	Planning Commission	\$ 17,830.00
	728	Industrial Development	\$ 5,200.00
	751	Parks and Recreation	\$ 31,260.00
		Total	\$ 881,765.00
		Balance	\$ 3,185.00
		Fund Balance 1-1-2018	\$ 614,635.92
		Estimated Fund Balance 12-31-2018	\$ 483,000.00
		Operating Days of Fund Balance	200 days
FUND	203	Perry Street Sidewalk	
		Revenue	\$ 55,000.00
		Expenses	\$ 55,000.00
		Balance	\$0.00
		Fund Balance 1-1-2018	\$ 92,096.51
		Estimated Fund Balance 12-31-2018	\$ 15,759.09
		Operating Days of Fund Balance	N/A
FUND	204	Municipal Streets	
		Revenue	\$ 215,000.00
		Expenses	\$ 215,000.00
		Balance	\$0.00
		Fund Balance 1-1-2018	\$ 51,701.05
		Estimated Fund Balance 12-31-2018	\$ 3,426.41
		Operating Days of Fund Balance	N/A
FUND	206	Fire Fund	
		Revenue	\$ 231,000.00
		Expenses	\$ 211,000.00
		Balance	\$20,000.00
		Fund Balance 1-1-2018	\$ 92,157.69
		Estimated Fund Balance 12-31-2018	\$ 50,000.00
		Operating Days of Fund Balance	86 days
Fund	212	Liquor Law Fund	
		Revenue	\$ 5,600.00
		Expenses	\$ 5,600.00
		Balance	0.00
		Fund Balance 1-1-2018	\$0.00
		Estimated Fund Balance 12-31-2018	\$0.00
		Operating Days of Fund Balance	N/A

FUND	246	Improvement Revolving Fund			
		Revenue	\$ 55,000.00	Fund Balance 1-1-2018	\$0.00
		Expenses	\$ 55,000.00	Estimated Fund Balance 12-31-2018	\$0.00
		Balance	0.00	Operating Days of Fund Balance	N/A
FUND	249	Building Fund			
		Revenue	\$ 66,500.00	Fund Balance 1-1-2018	\$ 96,472.72
		Expenses	\$ 66,115.00	Estimated Fund Balance 12-31-2018	\$ 71,885.00
		Balance	385.00	Operating Days of Fund Balance	397 days
Fund	271	Library Fund			
		Revenue	\$ 28,600.00	Fund Balance 1-1-2018	\$7,922.98
		Expenses	\$ 28,600.00	Estimated Fund Balance 12-31-2018	\$0.00
		Balance	0.00	Operating Days of Fund Balance	N/A
FUND	590	Sewer Fund			
		Revenue	\$ 693,000.00	Fund Balance 1-1-2018	\$ 842,128.47
		Expenses	\$ 693,000.00	Estimated Fund Balance 12-31-2018	\$ 843,025.00
		Balance	0.00	Operating Days of Fund Balance	376days
Fund	591	Water Fund			
		Revenue	\$ 2,000.00	Fund Balance 1-1-2018	(\$161,046.98)
		Expenses	\$ 27,900.00	Estimated Fund Balance 12-31-2018	(\$191,980.00)
		Balance	(25,900.00)	Operating Days of Fund Balance	0 days
FUND	594	Industrial Park Bond Repayment Fund			
		Revenue	\$ 53,000.00	Fund Balance 1-1-2018	\$ 62,592.30
		Expenses	\$ 53,000.00	Estimated Fund Balance 12-31-2018	\$ 15,805.00
		Balance	0.00	Operating Days of Fund Balance	N/A
Fund	703	Current Tax Collection Fund			
		Revenue	\$ 1,000.00	Fund Balance 1-1-2018	\$ 415,023.07
		Expenses	\$ 1,000.00	Estimated Fund Balance 12-31-2018	\$0.00
		Balance	0.00	Operating Days of Fund Balance	N/A
FUND	708	Metro Fund			
		Revenue	\$ 5,020.00	Fund Balance 1-1-2018	\$ 38,958.37
		Expenses	\$ -	Estimated Fund Balance 12-31-2018	\$ 43,980.00
		Balance	5,020.00	Operating Days of Fund Balan	N/A

Fund	711 Highland View Perpetual Care Fund			
	Revenue	\$ 500.00	Fund Balance 1-1-2018	\$ 117,584.21
	Expenses	\$ -	Estimated Fund Balance 12-31-2018	\$ 118,500.00
	Balance	500.00	Operating Days of Fund Balance	N/A

TOTAL BUDGET	(all funds)	Revenue	\$	2,296,170.00
		Expenses	\$	2,292,980.00
		Expected gain/(loss)	\$	3,190.00

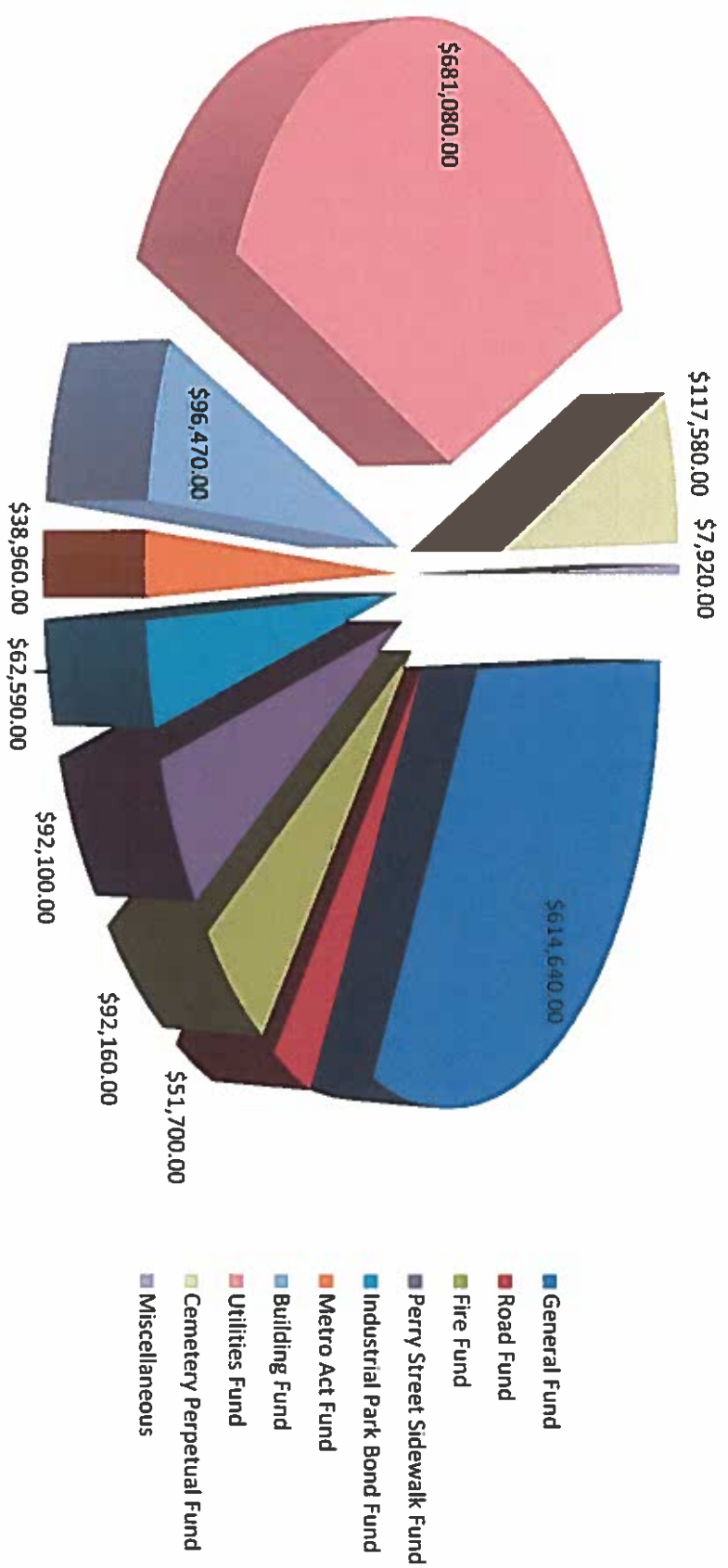
includes:

Internal Transfers (non Cash)	\$	168,000.00
Advance from fund balance	\$	167,500.00
True Revenue 2018	\$	1,960,670.00
True Expenses 2018	\$	2,124,980.00

Includes:

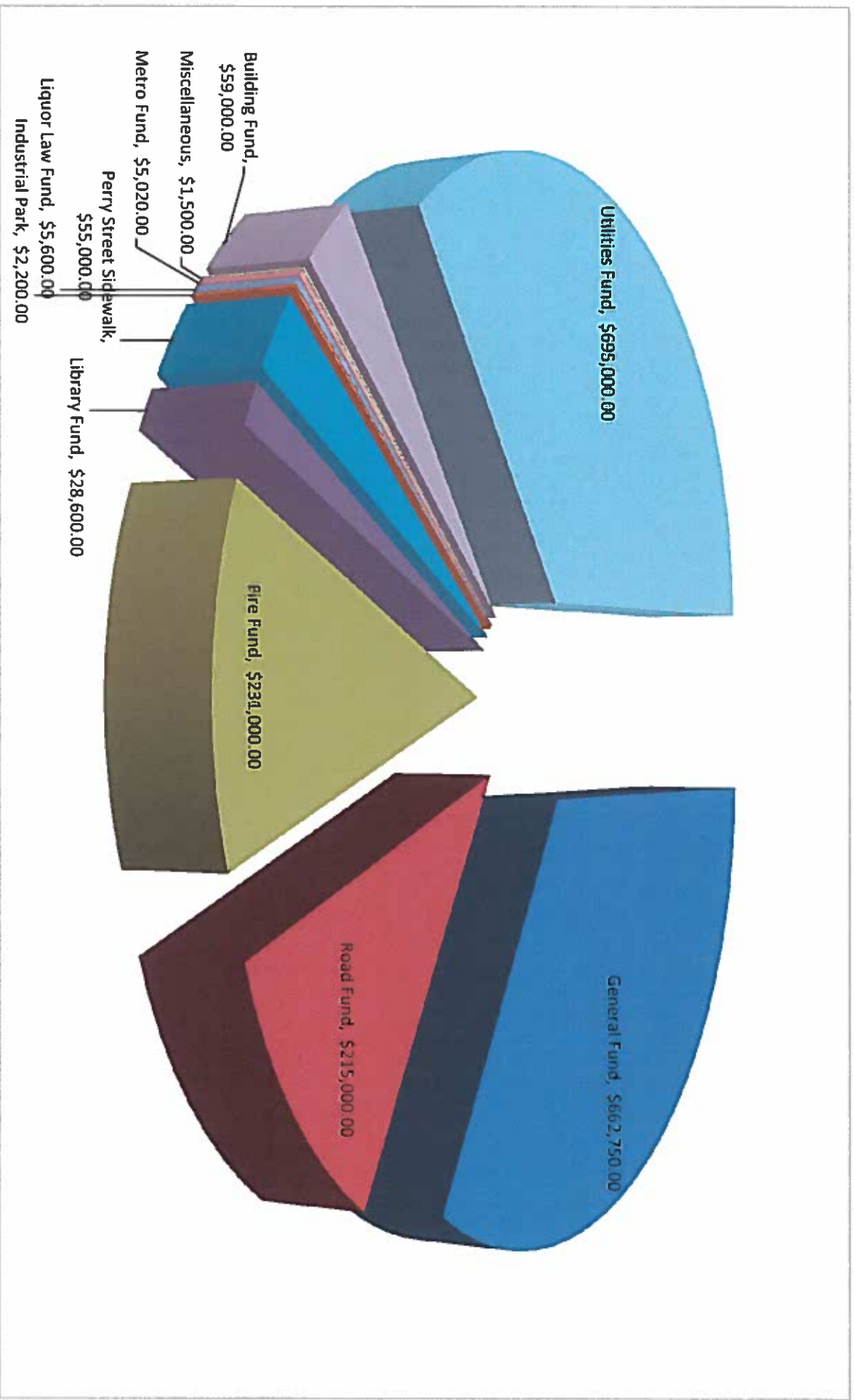
	CIP Capital Over \$10,000			
General Funds				
	Parks	\$	18,000.00	
	Township Hall & Grounds	\$	22,000.00	
	Streets	\$	280,000.00	
Roads Fund				
	Streets	\$	215,000.00	
			total	
				\$ 535,000.00
	Capital Items Under \$10,000			
General Fund				
	Township Board	\$	2,000.00	
	Supervisor	\$	1,000.00	
	Clerk	\$	500.00	
	Hall & Grounds	\$	4,000.00	
	Elections	\$	1,000.00	
	Cemetery	\$	12,000.00	
	Park	\$	7,000.00	
Fire Department				
	Equipment	\$	17,000.00	
Building Department				
	Equipment	\$	3,200.00	
Sewer Fund				
	Equipment	\$	12,000.00	
			total	
				\$ 55,700.00
	Total Projected Capital Expense	\$		590,700.00
	Total Operational Expense	\$		1,534,280.00

Fund Balance at Beginning of January 1, 2018

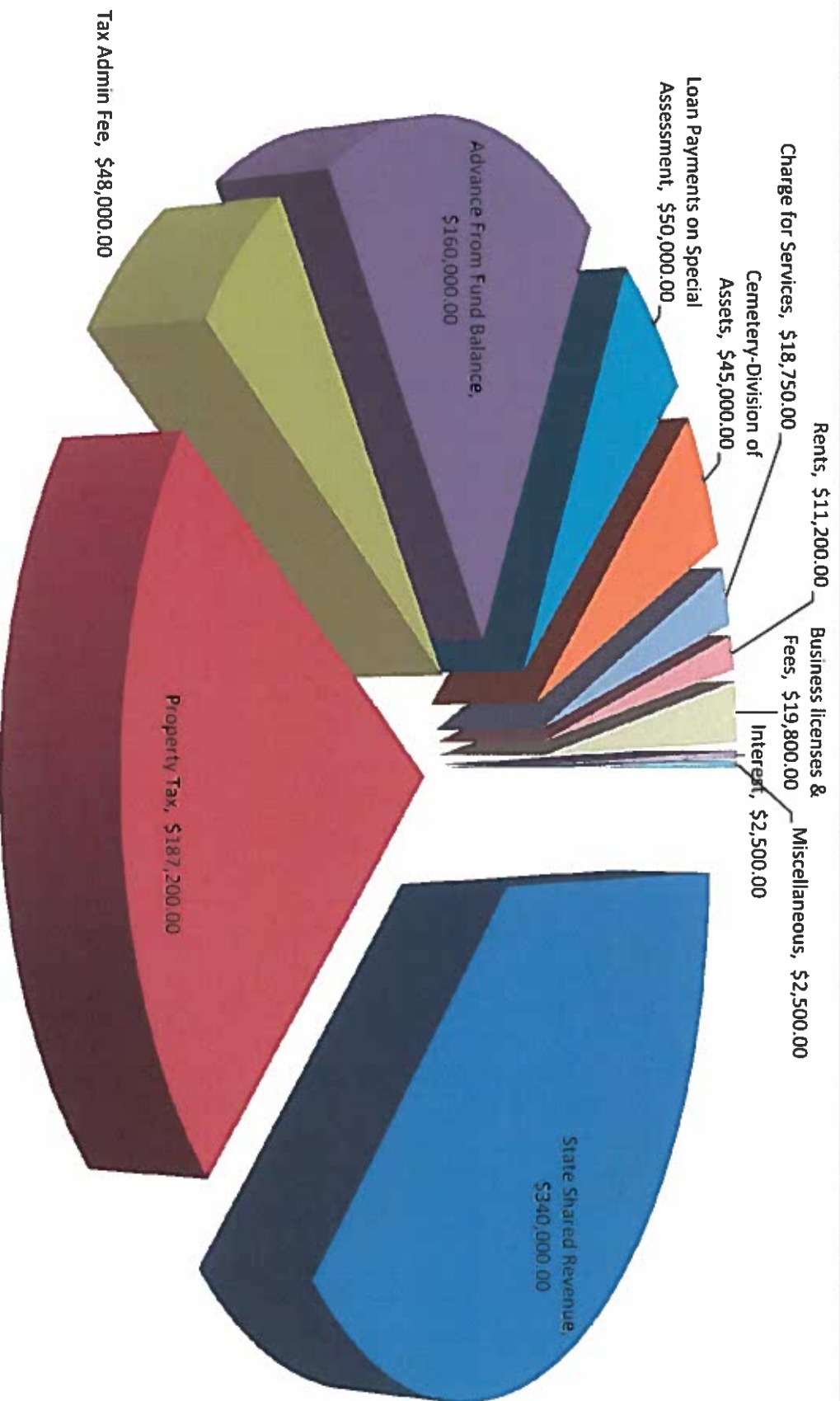


Total funds \$1,855,200.00

2018 Estimated Total Income from All Funds

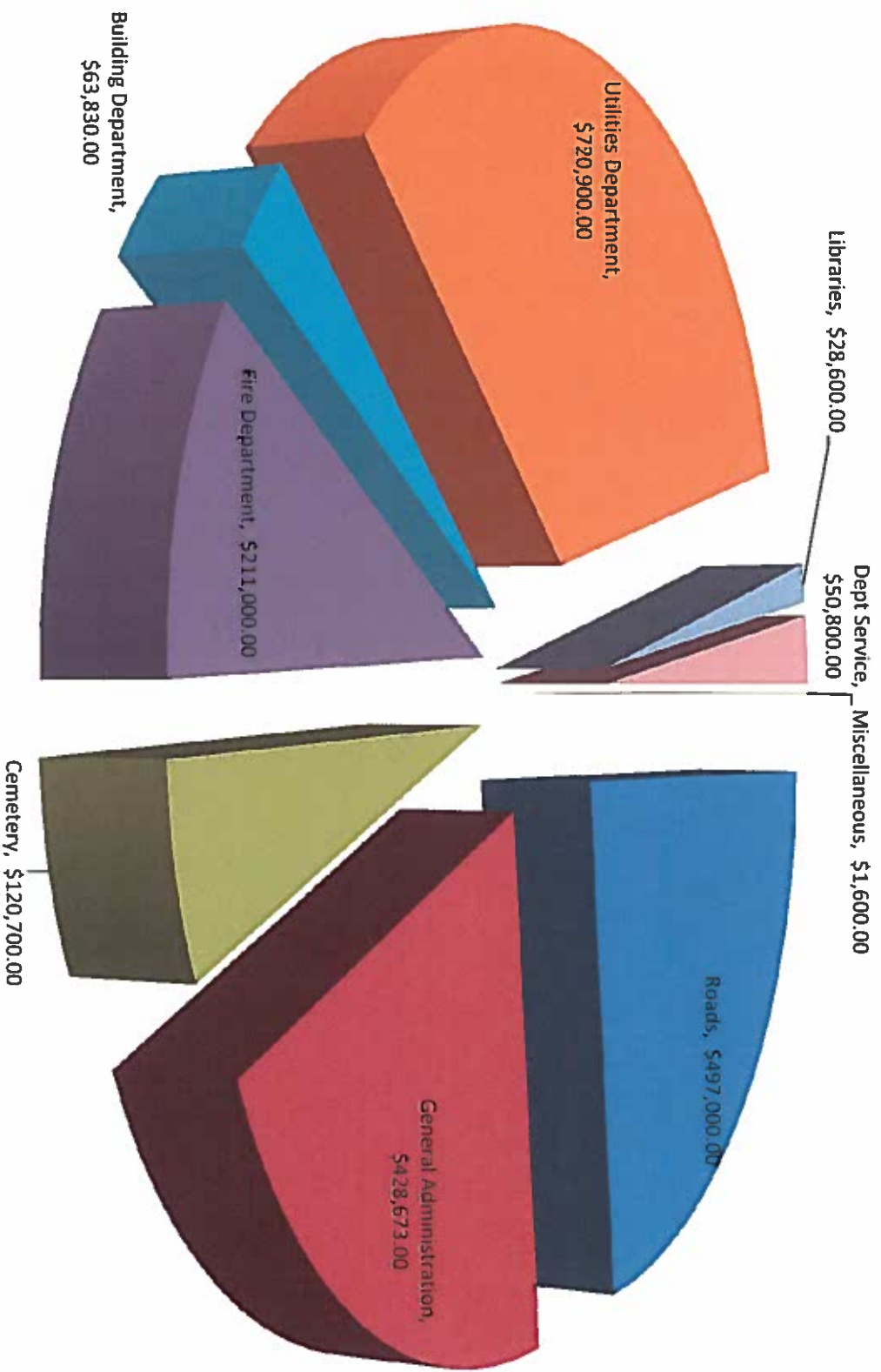


Estimated General Fund Income Sources



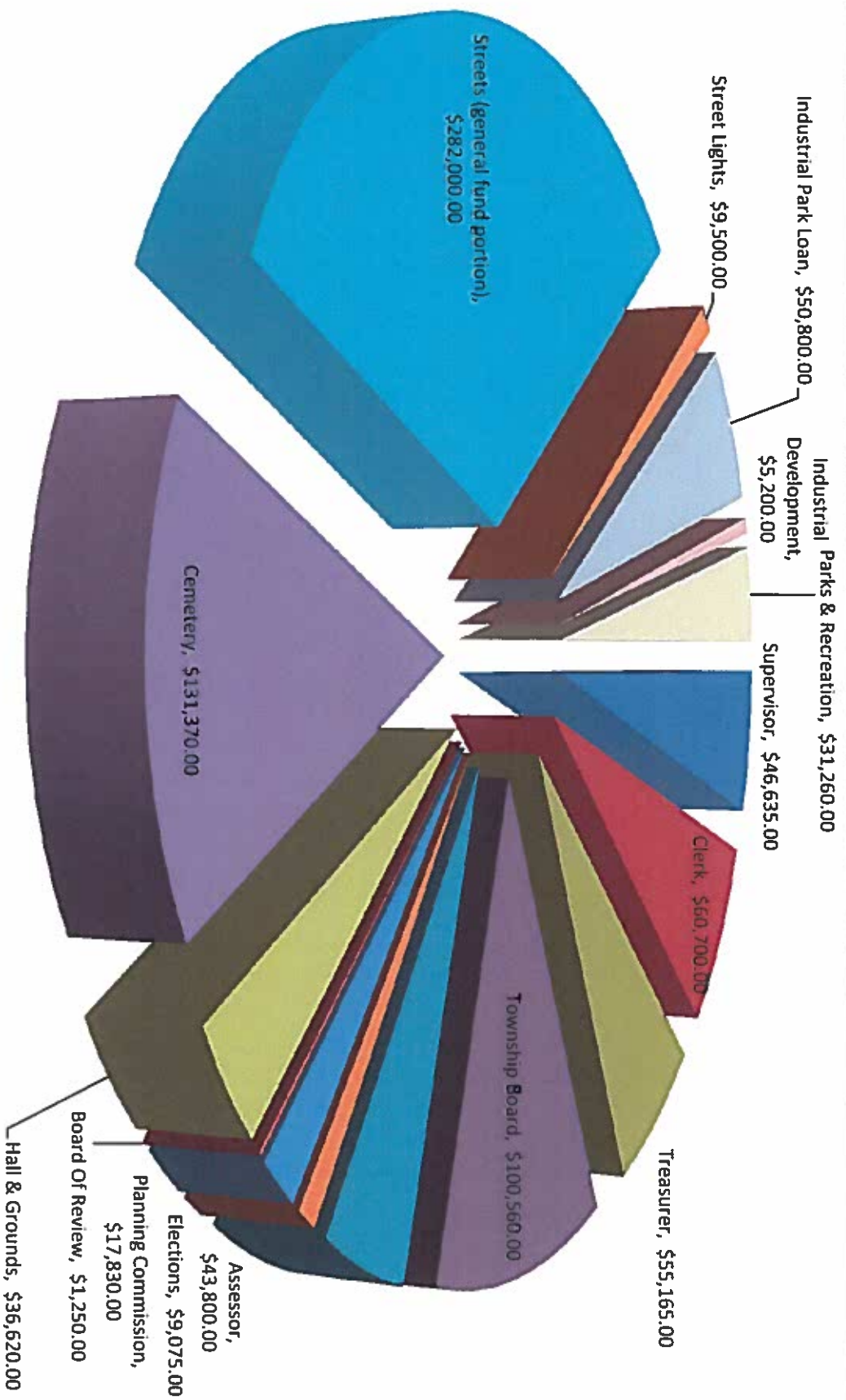
Total Estimated Revenue for General Fund \$884,950.00

Total Estimate Use of Fund-- All Accounts



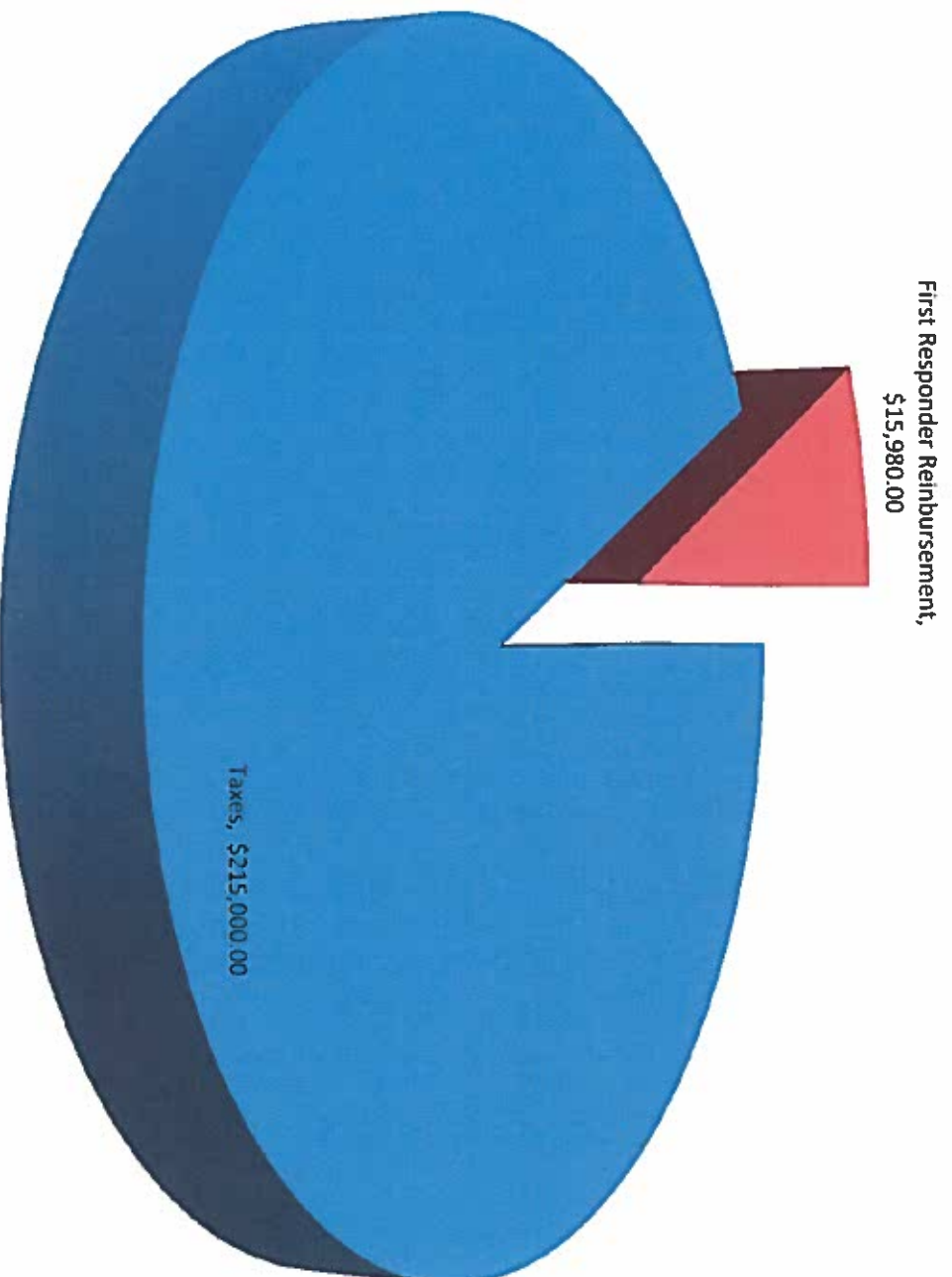
2018 Estimated Expenses \$2,123,103.00

Breakdown of General Fund Expenses



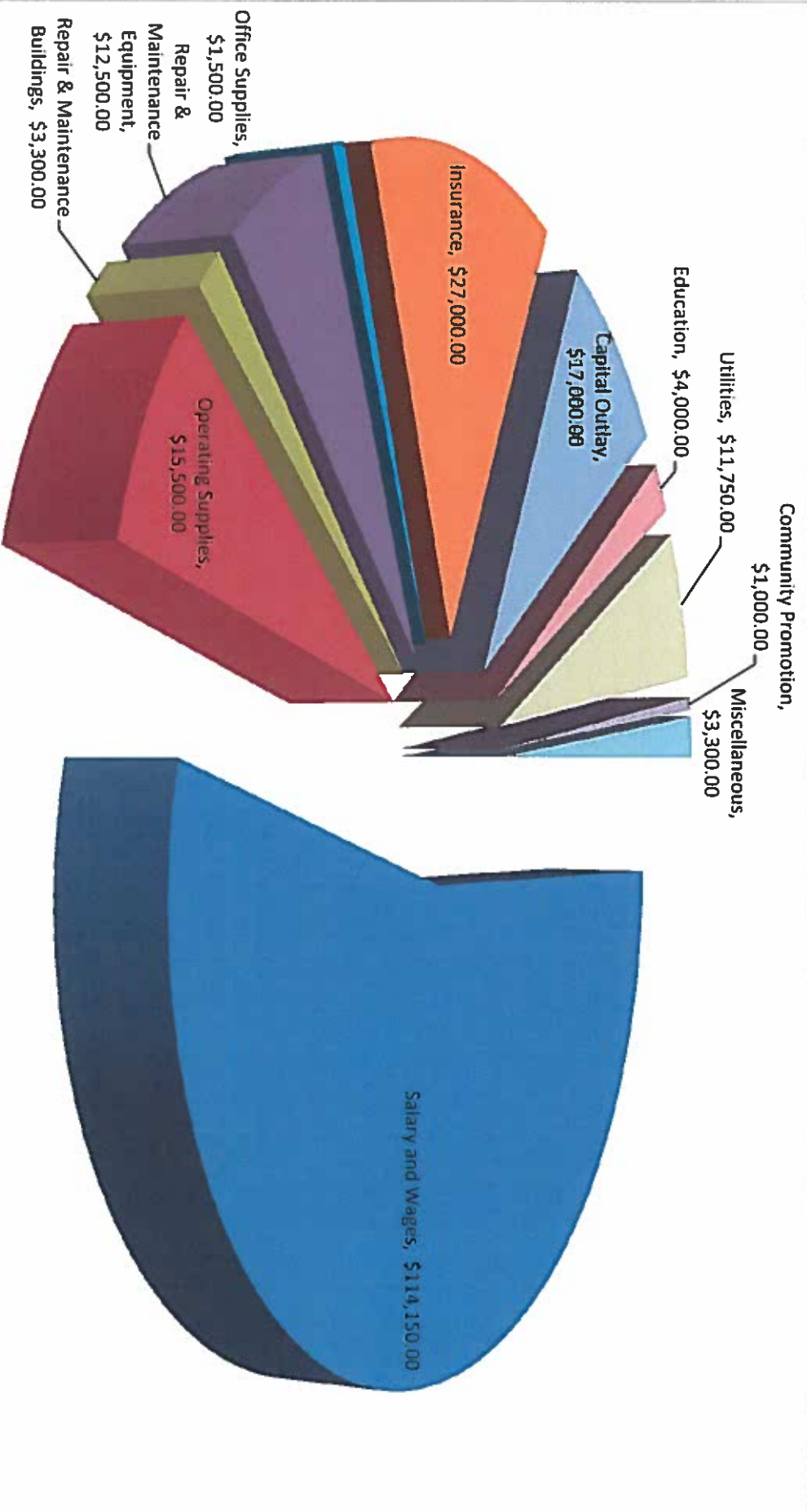
Total 2018 General Fund Expenses \$882,173.00

Estimate Fire Department Revenue for 2018



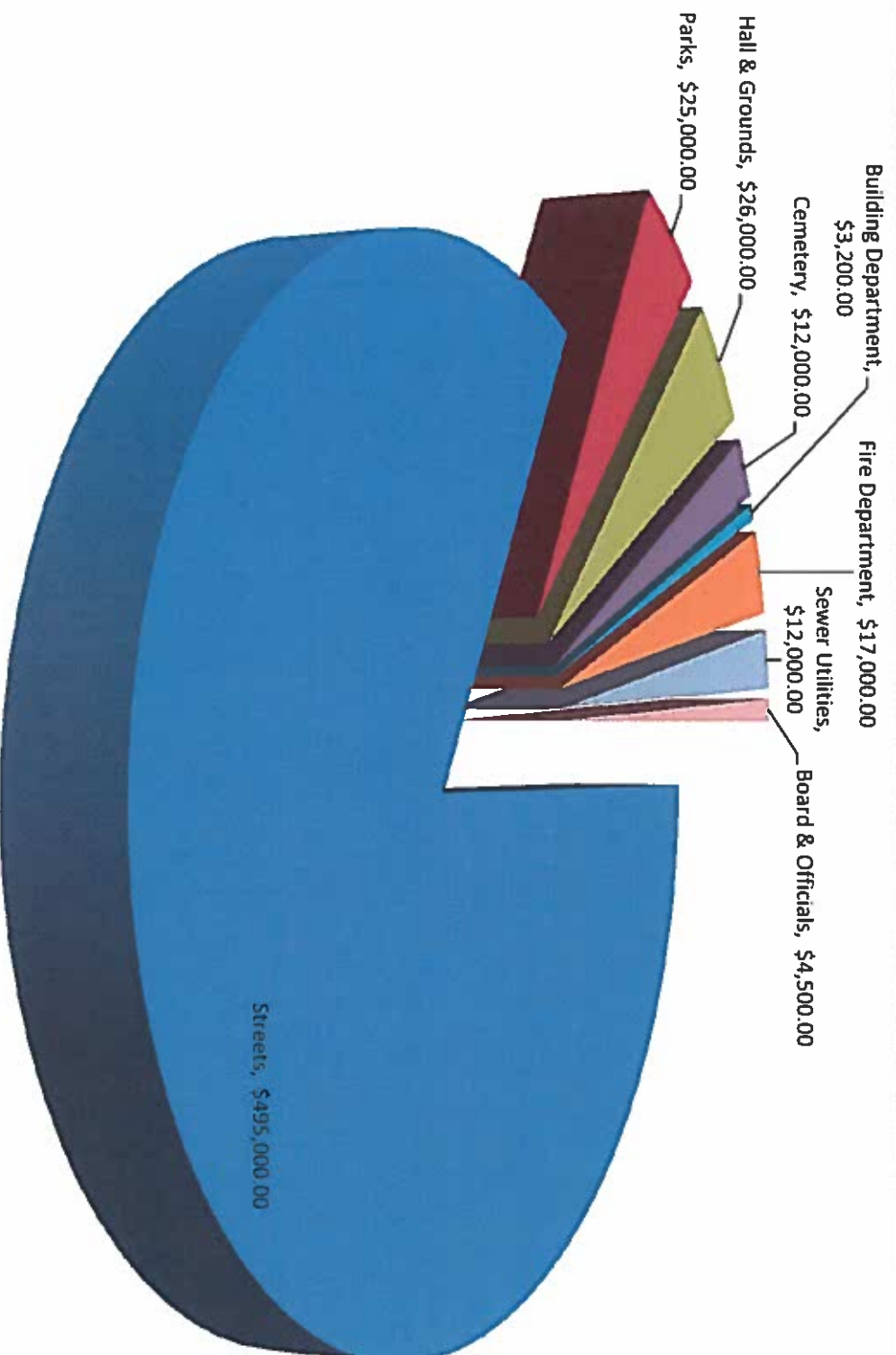
Total Estimated 2018 Revenue \$231,000.00

Estimated Fire Department Expenses for 2018 \$211,000.00



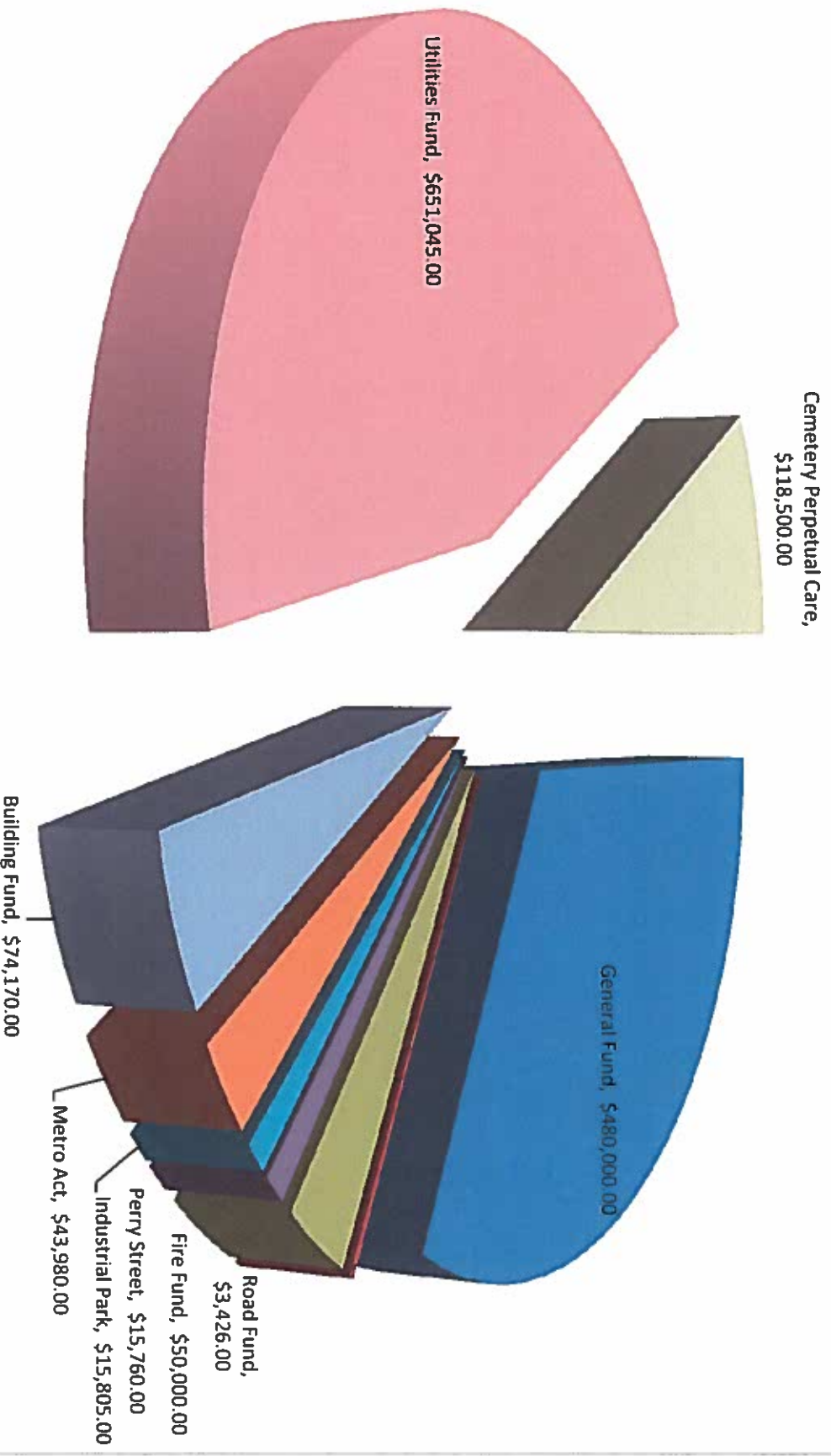
2018 Estimated Fire Department Expenses

2018 Capital Outlay



Projected 2018 Capital Expenses \$644,700.00

Estimated Fund Balance at End of 2018



Estimated Fund Balance at End of 2018

101 REVENUE

GL Number	Description	2014 Activity			2015 Activity			2016 Activity			08/31/2017	YTD As Of	2018 Proposed
										Amended Budget	12/31/2017		
--- Estimated Revenue ---													
101-000-400.000	Revenue Control		0.00		0.00		0.00		0.00		0.00		0.00
101-000-402.000	Current Real Property Tax		176,591.22		159,266.57		141,806.01		175,000.00		210,907.57		180,000.00
101-000-411.000	Delinquent Real Property Tax		36.74		0.00		150.13		0.00		0.00		0.00
101-000-441.000	Local Community Stabilization Share Tax		0.00		0.00		0.00		0.00		1,314.60		0.00
101-000-445.000	Penalties & Interest on Taxes		2,008.83		2,335.56		1,637.17		2,000.00		1,367.32		1,400.00
101-000-447.000	Property Tax Admin Fee		45,023.11		48,266.89		48,830.72		48,000.00		47,537.00		48,000.00
101-000-451.000	Business Licenses & Permits		19,219.53		19,841.14		19,795.99		19,000.00		19,209.19		19,800.00
101-000-574.000	State Shared Revenue		319,286.00		316,189.00		323,348.00		323,500.00		347,921.00		340,000.00
101-000-581.000	Local Grants		0.00		0.00		0.00		0.00		0.00		0.00
101-000-607.000	Ch. for Serv. (fees, zoning)		75.00		525.00		150.00		300.00		75.00		200.00
101-000-610.000	School Parcel Fee		5,541.00		5,574.00		5,385.00		5,600.00		5,839.00		5,800.00
101-000-628.000	Ch. for Serv. (copies, ordin.)		172.55		53.75		33.40		100.00		0.00		50.00
101-000-632.000	Ch. for Serv. (sale cem. lots)		2,304.00		4,950.00		2,132.00		2,500.00		2,861.00		2,500.00
101-000-634.000	Ch. for Serv. (grave op & cl)		16,144.00		15,706.00		12,204.00		12,000.00		14,450.00		12,000.00
101-000-635.000	Ch.g For Serv (cem foun & misc)		4,057.50		5,264.00		3,694.00		3,000.00		7,774.00		3,500.00
101-000-640.000	Ch. for Serv. (hot splits)		600.00		675.00		525.00		400.00		825.00		500.00
101-000-664.000	Int. & Div. on Earnings		616.74		879.95		1,512.50		1,000.00		7,768.46		2,500.00
101-000-667.000	Rent&Exp Building Dept		2,250.00		2,250.00		1,687.50		2,250.00		2,812.50		7,200.00
101-000-668.000	Sign Rental		0.00		0.00		0.00		0.00		4,000.00		4,000.00
101-000-673.000	Sale of Fixed Assests		11,350.00		800.00		300.00		0.00		0.00		0.00
101-000-674.000	Contributions and Donations		0.00		0.00		0.00		0.00		500.00		0.00
101-000-675.020	Cemetery Annuity - Division of Assets		54,855.89		42,527.28		42,867.49		43,000.00		43,250.24		45,000.00
101-000-676.000	Reimbursements		1,101.62		3,979.29		3,057.77		19,000.00		20,085.77		2,000.00
101-000-687.000	Refunds		301.85		127.73		1,187.10		200.00		878.43		500.00
101-000-697.000	Transfer from other Fund		0.00		0.00		0.00		50,000.00		0.00		50,000.00
101-000-698.000	Advance from Fund Balance		0.00		0.00		0.00		105,000.00		0.00		160,000.00
Total Estimated Revenue:			661,535.58		629,211.16		610,303.78		811,850.00		739,376.08		884,950.00

101 TOWNSHIP BOARD

GL Number	Description	2014 Activity				2015 Activity				2016 Activity				Amended Budget		YTD As Of		2018 Proposed
--- Appropriations ---																		
101-101-702.000	Salary & Wages	5,244.48	5,244.48	5,438.72	7,000.00	6,992.64	7,000.00	6,992.64	7,000.00									7,000.00
101-101-702.020	Salary & Wages Clerical Help	23,296.04	23,296.00	23,296.00	24,500.00	24,480.00	24,500.00	24,480.00	24,500.00									24,500.00
101-101-702.090	Salary & Wages Census	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00									0.00
101-101-702.095	Clerical Help	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00									0.00
101-101-710.000	Twp. Share Medicare Withholding	413.85	413.85	416.66	460.00	456.39	460.00	456.39	460.00									460.00
101-101-714.000	Health Insurance	0.00	5,303.01	6,075.74	6,000.00	6,362.94	6,000.00	6,362.94	6,000.00									4,150.00
101-101-715.000	Twp. Share Soc. Sec. Withholdg	1,769.55	1,769.53	1,781.55	2,300.00	1,951.34	2,300.00	1,951.34	2,000.00									2,000.00
101-101-718.000	Retirement	0.00	3,327.99	3,017.01	3,525.00	3,465.01	3,525.00	3,465.01	3,500.00									3,500.00
101-101-720.000	Medical Reimbursement	0.00	8.32	15.19	655.00	563.56	655.00	563.56	750.00									750.00
101-101-727.000	Office Supplies	1,428.44	817.35	747.98	1,500.00	413.77	1,500.00	413.77	800.00									800.00
101-101-740.000	Operating Supplies	272.98	5.75	2.64	300.00	0.00	300.00	0.00	200.00									200.00
101-101-801.000	Professional Services	33,260.33	26,777.73	24,676.63	28,000.00	27,030.38	28,000.00	27,030.38	26,000.00									26,000.00
101-101-850.000	Communication	3,347.48	3,518.75	3,487.77	3,400.00	2,937.19	3,400.00	2,937.19	3,600.00									3,600.00
101-101-860.000	Transportation	0.00	0.00	0.00	100.00	135.89	100.00	135.89	200.00									200.00
101-101-860.100	Transportation - Census	0.00	0.00	0.00	0.00	0.00	0.00	0.00	200.00									200.00
101-101-880.000	Community Promotion	982.87	351.42	325.63	1,100.00	0.00	1,100.00	0.00	600.00									600.00
101-101-881.000	Fall Clean Up	8,927.78	7,651.65	5,888.28	9,500.00	6,053.45	9,500.00	6,053.45	8,000.00									8,000.00
101-101-900.000	Printing & Publishing	1,037.99	4,631.76	1,994.37	1,200.00	1,494.45	1,200.00	1,494.45	2,000.00									2,000.00
101-101-956.000	Miscellaneous	(462.87)	85.00	0.00	200.00	0.00	200.00	0.00	200.00									200.00
101-101-957.000	County/Drain Systems	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00									0.00
101-101-958.000	Membership & Dues	3,313.76	3,175.27	3,274.29	3,400.00	3,142.28	3,400.00	3,142.28	3,400.00									3,400.00
101-101-960.000	Education	1,818.24	492.00	757.50	2,000.00	722.04	2,000.00	722.04	2,000.00									2,000.00
101-101-965.000	Insurance & Bonds	6,667.60	9,491.60	7,909.36	9,000.00	7,401.67	9,000.00	7,401.67	9,000.00									9,000.00
101-101-975.000	Capital Outlay under \$10,000	3,113.22	0.00	3,525.00	2,000.00	0.00	2,000.00	0.00	2,000.00									2,000.00
101-101-996.000	Bond Interest Payment	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00									0.00
101-101-999.000	Transfer to Other Fund	0.00	150,000.00	152,500.00	0.00	0.00	0.00	0.00	0.00									0.00
Total Appropriations:		94,431.74	246,361.46	245,130.32	106,140.00	93,603.00	100,560.00											

101 SUPERVISOR

8/31/2017						2018	
GL Number	Description	2014 Activity	2015 Activity	2016 Activity	Amended Budget	YTD As Of 12/31/2017	Proposed
--- Appropriations ---							
101-171-702.000	Salary & Wages	15,000.00	15,000.00	15,000.00	14,000.00	15,000.00	25,000.00
101-171-702.005	Salary & Wages - Assessor	0.00	0.00	0.00	0.00	0.00	0.00
101-171-702.010	Salary & Wages Deputy	0.00	0.00	0.00	2,500.00	0.00	2,500.00
101-171-702.015	Salary & Wages Management	0.00	0.00	0.00	4,000.00	3,999.96	0.00
101-171-702.020	Salary & Wages Clerical Help	0.00	0.00	0.00	0.00	0.00	0.00
101-171-702.040	Salary & Wages Cemetery	1,522.68	1,522.68	1,522.68	1,523.00	1,522.68	5,000.00
101-171-702.300	Health Insurance Buyout	1,800.00	1,800.00	1,800.00	1,800.00	1,800.00	1,800.00
101-171-710.000	Twp. Share Medicare Withholding	265.71	265.72	265.72	310.00	323.68	500.00
101-171-714.000	Health Insurance	0.00	0.00	0.00	0.00	0.00	0.00
101-171-715.000	Twp. Share Soc. Sec. Withholdg	1,136.04	1,136.04	1,136.04	1,325.00	1,384.00	2,125.00
101-171-720.000	Medical Reimbursement	750.00	750.00	750.00	750.00	750.00	1,000.00
101-171-727.000	Office Supplies	45.51	0.00	37.95	100.00	84.96	100.00
101-171-740.000	Operating Supplies	0.00	45.53	38.99	100.00	75.44	100.00
101-171-801.000	Professional Services	150.00	0.00	0.00	500.00	160.00	500.00
101-171-850.100	Cell Phone	360.00	360.00	360.00	360.00	390.00	360.00
101-171-860.000	Transportation	125.44	365.70	199.38	400.00	392.70	400.00
101-171-874.000	Retirement	2,800.00	2,750.00	2,393.77	2,670.00	2,827.69	5,250.00
101-171-956.000	Miscellaneous	0.00	0.00	0.00	0.00	0.00	0.00
101-171-960.000	Education	360.08	674.10	803.52	1,000.00	709.54	1,000.00
101-171-975.000	Capital Outlay Under \$10,000	0.00	0.00	0.00	1,000.00	0.00	1,000.00
Total Appropriations:		24,315.46	24,669.77	24,308.05	32,338.00	29,420.65	46,635.00

101 CLERK

GL Number	Description	10/31/2017				YTD As Of	2018
		2014 Activity	2015 Activity	2016 Activity	Amended Budget		
--- Appropriations ---							
101-215-702.000	Salary & Wages	25,335.36	25,335.36	25,335.36	25,500.00	25,335.36	31,500.00
101-215-702.010	Salary & Wages Deputy	2,302.41	2,796.05	3,794.16	3,600.00	2,516.00	3,700.00
101-215-702.020	Salary & Wages Clerical Help	0.00	0.00	0.00	0.00	0.00	0.00
101-215-702.040	Salary & Wages Cemetery	6,333.84	6,333.84	6,333.84	6,334.00	6,333.84	7,700.00
101-215-702.300	Health Insurance Buyout	1,800.00	1,800.00	1,800.00	1,800.00	1,800.00	1,800.00
101-215-710.000	Twp. Share Medicare Withholding	518.68	525.85	540.32	540.00	521.78	650.00
101-215-714.000	Health Insurance	0.00	0.00	0.00	0.00	0.00	0.00
101-215-715.000	Twp. Share Soc. Sec. Withholdg	2,217.84	2,248.45	2,310.33	2,300.00	2,231.08	2,775.00
101-215-720.000	Medical Reimbursement	1,108.82	0.00	1,062.50	750.00	750.00	1,000.00
101-215-727.000	Office Supplies	781.50	(39.99)	736.48	500.00	726.43	700.00
101-215-740.000	Operating Supplies	0.00	228.12	674.68	250.00	120.08	250.00
101-215-801.000	Professional Services	2,190.00	2,275.00	2,231.00	2,250.00	2,295.00	2,000.00
101-215-850.000	Cell Phone Reimbursement					360.00	360.00
101-215-860.000	Transportation	0.00	0.00	0.00	0.00	0.00	0.00
101-215-874.000	Retirement	4,200.00	4,200.00	3,631.26	4,200.00	4,190.46	6,765.00
101-215-956.000	Miscellaneous	0.00	0.00	0.00	0.00	0.00	0.00
101-215-960.000	Education	917.50	309.00	599.46	1,000.00	309.15	1,000.00
101-215-975.000	Capital Outlay under \$10,000	2,250.00	0.00	1,229.49	3,500.00	0.00	500.00
Total Appropriations:		49,955.95	46,011.68	50,278.88	52,524.00	47,489.18	60,700.00

101 BOARD OF REVIEW

		08/31/2017			YTD As Of		
GL Number	Description	2014 Activity	2015 Activity	2016 Activity	Amended Budget	12/31/2017	2018 Proposed
--- Appropriations ---							
101-247-702.000	Salary & Wages	685.69	808.57	646.36	1,000.00	616.50	900.00
101-247-710.000	Twp. Share Medicare Withholding	9.94	11.72	9.37	15.00	8.94	15.00
101-247-715.000	Twp. Share Soc. Sec. Withholdg	42.51	50.13	40.07	65.00	38.23	60.00
101-247-727.000	Office Supplies	0.00	0.00	0.00	0.00	0.00	0.00
101-247-900.000	Printing & Publishing	61.25	46.00	56.00	75.00	58.60	75.00
101-247-956.000	Miscellaneous	0.00	0.00	0.00	25.00	0.00	0.00
101-247-960.000	Education	0.00	50.00	0.00	200.00	0.00	200.00
Total Appropriations:		799.39	966.42	751.80	1,380.00	722.27	1,250.00

101 TREASURER

GL Number	Description	2014			2015			2016			2017			2018		
		Activity	Budget	YTD As Of	Activity	Budget	YTD As Of	Activity	Budget	YTD As Of	Activity	Budget	YTD As Of	Activity	Budget	YTD As Of
--- Appropriations ---																
101-253-702.000	Salary & Wages	17,400.00	17,400.00	19,400.00	17,400.00	19,400.00	19,400.04	31,200.00	17,400.00	17,400.00	2,392.82	4,120.00	3,315.00	3,850.00	19,400.00	31,200.00
101-253-702.010	Salary & Wages Deputy	1,870.63	2,908.40	4,120.00	2,908.40	4,120.00	3,315.00	3,850.00	1,870.63	2,908.40	2,392.82	4,120.00	3,315.00	3,850.00	1,870.63	2,908.40
101-253-702.020	Salary & Wages Clerical Help	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
101-253-702.040	Salary & Wages Cemetery	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
101-253-702.100	SALARY & WAGES: UNEMPLOYMENT	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
101-253-710.000	Twp. Share Medicare Withholding	279.37	294.42	345.00	294.42	345.00	329.35	510.00	279.37	294.42	286.95	345.00	329.35	510.00	279.37	294.42
101-253-714.000	Health Insurance	4,338.05	1,941.20	5,385.00	1,941.20	5,385.00	5,724.32	5,300.00	4,338.05	1,941.20	5,259.75	5,385.00	5,724.32	5,300.00	4,338.05	1,941.20
101-253-715.000	Twp. Share Soc. Sec. Withholdg	1,194.78	1,259.12	1,460.00	1,259.12	1,460.00	1,408.29	2,175.00	1,194.78	1,259.12	1,227.16	1,460.00	1,408.29	2,175.00	1,194.78	1,259.12
101-253-720.000	Medical Reimbursement	1,488.81	98.11	535.00	98.11	535.00	750.00	800.00	1,488.81	98.11	910.29	535.00	750.00	800.00	1,488.81	98.11
101-253-727.000	Office Supplies	667.73	996.22	1,000.00	996.22	1,000.00	900.21	1,000.00	667.73	996.22	388.26	1,000.00	900.21	1,000.00	667.73	996.22
101-253-740.000	Operating Supplies	0.00	528.80	600.00	528.80	600.00	0.00	600.00	0.00	528.80	83.53	600.00	0.00	600.00	0.00	528.80
101-253-801.000	Professional Services	3,947.12	3,451.79	3,500.00	3,451.79	3,500.00	4,443.95	3,800.00	3,947.12	3,451.79	4,225.83	3,500.00	4,443.95	3,800.00	3,947.12	3,451.79
101-253-860.000	Transportation	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
101-253-874.000	Retirement	2,180.00	2,180.00	2,425.00	2,180.00	2,425.00	2,443.34	5,180.00	2,180.00	2,180.00	1,872.14	2,425.00	2,443.34	5,180.00	2,180.00	2,180.00
101-253-956.000	Miscellaneous	0.00	0.00	700.00	0.00	700.00	0.00	500.00	0.00	0.00	0.00	700.00	0.00	500.00	0.00	0.00
101-253-960.000	Education	917.50	85.00	250.00	85.00	250.00	0.00	250.00	917.50	85.00	101.00	250.00	0.00	250.00	917.50	85.00
101-253-975.000	Capital Outlay under \$10,000	700.00	0.00	0.00	0.00	0.00	0.00	0.00	700.00	0.00	1,169.00	0.00	0.00	0.00	700.00	0.00
Total Appropriations:		34,983.99	31,143.06	39,720.00	35,316.73	39,720.00	38,714.50	55,165.00	34,983.99	31,143.06	35,316.73	39,720.00	38,714.50	55,165.00	34,983.99	31,143.06

101 Assessor

GL Number	Description	2014 Activity	2015 Activity	2016 Activity	08/31/2017		YTD As Of	2018 Proposed
					Amended Budget	Budget		
--- Appropriations ---								
101-257-702.000	Salary and Wages	0.00	0.00	0.00	0.00	0.00	0.00	0.00
101-257-727.000	Supplies	86.30	0.00	229.99	0.00	0.00	0.00	100.00
101-257-740.000	Operating Supplies	0.00	0.00	65.17	150.00	537.98	200.00	200.00
101-257-801.000	Professional Services	7,297.59	2,893.99	2,263.64	3,000.00	3,376.06	3,000.00	3,000.00
101-257-801.005	Contractual Assessor	33,366.63	39,433.29	36,399.96	39,500.00	33,365.31	39,500.00	39,500.00
101-257-801.006	Tax Tribunal Appeals	100.00	0.00	25.00	1,000.00	0.00	1,000.00	1,000.00
101-257-860.000	Mileage	0.00	0.00	0.00	100.00	0.00	0.00	0.00
101-257-975.000	Capital Outlay under \$10,000	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Appropriations:		40,850.52	42,327.28	38,983.76	43,750.00	37,279.35	43,800.00	43,800.00

101 ELECTIONS

GL Number	Description	2014 Activity			2015 Activity			2016 Activity			08/31/2017		YTD As Of	
											Amended	Budget	12/31/2017	Proposed
--- Appropriations ---														
101-262-702.000	SALARY AND WAGES	0.00	0.00	796.69	0.00	1,688.03	4,800.00							
101-262-710.000	Twp. Share Medicare Withholding	0.00	0.00	1.56	0.00	0.00	25.00							
101-262-715.000	Twp. Share Soc. Sec. Withholding	0.00	0.00	6.67	0.00	0.00	100.00							
101-262-727.000	SUPPLIES	528.60	273.48	850.59	200.00	133.62	600.00							
101-262-740.000	Operating Supplies	1,093.33	465.76	1,664.92	1,000.00	1,606.18	1,400.00							
101-262-801.000	Professional Services	1,370.53	(2,511.73)	1,683.08	750.00	0.00	500.00							
101-262-810.000	Election Workers	4,069.28	2,073.50	5,506.19	2,225.00	0.00	0.00							
101-262-860.000	MILEAGE	0.00	143.80	47.19	150.00	12.51	0.00							
101-262-900.000	Printing & Publishing	171.95	91.71	478.19	200.00	(68.47)	400.00							
101-262-956.000	Miscellaneous	0.00	0.00	0.00	0.00	0.00	0.00							
101-262-960.000	Education	0.00	95.36	91.00	250.00	0.00	250.00							
101-262-975.000	Capital Outlay under \$10,000	391.75	0.00	938.49	4,250.00	0.00	1,000.00							
Total Appropriations:		7,625.44	631.88	12,064.57	9,025.00	3,371.87	9,075.00							

101 Township Hall & Grounds

GL Number	Description	08/31/2017					
		2014 Activity	2015 Activity	2016 Activity	Amended Budget		
				YTD As Of	2018 Proposed		
				12/31/2017			
--- Appropriations ---							
101-265-702.000	Salary & Wages	0.00	115.39	762.00	1,224.00	1,000.00	
101-265-702.200	Salary & Wages Snowplowing	0.00	0.00	156.75	762.00	346.40	500.00
101-265-710.000	Twp. Share Medicare Withholding	0.00	1.68	12.35	82.00	22.78	25.00
101-265-715.000	Twp. Share Soc. Sec. Withholdg	0.00	7.16	52.77	354.00	97.37	95.00
101-265-740.000	Operating Supplies	8.97	0.00	9.94	200.00	172.94	200.00
101-265-775.000	Repair & Maintenance Supplies	647.83	17.96	362.95	800.00	887.48	600.00
101-265-801.000	Professional Services	83.33	1,118.33	1,308.33	1,000.00	83.33	500.00
101-265-920.000	Public Utilities	3,876.53	3,117.83	3,958.54	4,800.00	4,078.31	4,800.00
101-265-930.000	Repair & Maintenance	857.94	2,598.05	1,636.13	2,000.00	1,383.55	2,000.00
101-265-932.000	Grounds maintenance	331.79	0.00	122.99	800.00	498.50	800.00
101-265-933.000	Snowplowing	1,646.19	115.16	785.77	0.00	225.07	0.00
101-265-956.000	Miscellaneous	0.00	0.00	0.00	0.00	0.00	100.00
101-265-975.000	Capital Outlay under \$10,000	0.00	0.00	0.00	0.00	0.00	4,000.00
101-265-978.000	Capital Outlay \$10,000 and over	0.00	0.00	0.00	0.00	0.00	22,000.00
Total Appropriations:		7,452.58	7,091.56	9,100.52	11,560.00	9,019.73	36,620.00

101 CEMETERY

						08/31/2017			
						Amended	YTD As Of	2018	
						Budget	12/31/2017	Proposed	
GL Number	Description	2014 Activity	2015 Activity	2016 Activity					
--- Appropriations ---									
101-276-702.000	Salary & Wages	8,787.50	7,685.72	13,715.40	10,000.00	20,394.26	20,300.00		
101-276-702.015	Salary & Wages Mangement	17,976.92	25,115.38	11,726.23	27,800.00	14,812.00	28,800.00		
101-276-702.016	Salary & Wages Clerical Management	4,730.77	1,846.15	7,079.15	4,600.00	5,676.00	12,700.00		
101-276-702.020	Salary & Wages Clerical Help	0.00	0.00	0.00	0.00	0.00	0.00		
101-276-702.060	Cem Wage Grave Openings	0.00	0.00	0.00	0.00	0.00	0.00		
101-276-702.100	Unemployment	3,707.00	3,615.00	3,772.40	3,800.00	4,856.23	4,800.00		
101-276-702.200	Salary & Wages Snowplowing	0.00	0.00	156.75	390.00	230.40	390.00		
101-276-702.300	Health Insurance Buyout	0.00	0.00	600.00	0.00	0.00	0.00		
101-276-710.000	Twp. Share Medicare Withholding	456.68	502.39	482.50	620.00	596.12	910.00		
101-276-714.000	Health Insurance	4,026.44	5,365.16	1,724.40	5,875.00	7,117.26	7,300.00		
101-276-715.000	Twp. Share Soc. Sec. Withholdg	1,952.71	2,148.11	2,063.20	2,630.00	2,548.97	3,860.00		
101-276-720.000	Medical Reimbursement	0.00	0.00	0.00	640.00	0.00	1,000.00		
101-276-727.000	Office Supplies	87.70	64.87	263.06	250.00	282.56	800.00		
101-276-740.000	Operating Supplies	7,037.94	2,527.53	3,749.26	4,500.00	2,909.09	4,000.00		
101-276-775.000	Repair & Maintenance Supplies	3,787.67	3,582.75	2,863.86	4,000.00	2,982.27	4,000.00		
101-276-801.000	Professional Services	483.33	6,618.33	2,933.33	4,000.00	5,908.33	3,500.00		
101-276-801.010	MANPOWER	10,339.00	9,624.93	11,615.09	12,000.00	3,005.29	2,000.00		
101-276-801.020	PROF. SERVICES GRAVE OPENING/CLOSING	10,450.00	9,950.00	7,150.00	10,000.00	8,950.00	10,000.00		
101-276-850.000	Communication	815.19	889.31	983.93	800.00	960.37	1,000.00		
101-276-850.100	Cell Phone	0.00	0.00	60.00	360.00	330.00	360.00		
101-276-860.000	Transportation	0.00	0.00	0.00	100.00	0.00	100.00		
101-276-874.000	Retirement	0.00	3,000.00	0.00	3,240.00	4,676.26	3,950.00		
101-276-900.000	Printing & Publishing	0.00	80.33	0.00	100.00	0.00	100.00		
101-276-920.000	Public Utilities	2,309.89	3,133.85	1,866.95	2,800.00	1,974.02	2,800.00		
101-276-930.000	Repair & Maintenance	4,568.48	2,939.31	3,002.79	3,200.00	5,604.74	3,000.00		
101-276-933.000	Snowplowing	891.19	115.10	585.75	0.00	225.06	300.00		
101-276-956.000	Miscellaneous	0.00	328.00	0.00	0.00	0.00	0.00		
101-276-958.000	Membership & Dues	0.00	0.00	0.00	100.00	0.00	100.00		
101-276-960.000	Education	0.00	33.50	113.50	500.00	12.50	500.00		
101-276-965.000	Insurance & Bonds	0.00	0.00	2,228.08	2,300.00	3,089.98	2,300.00		
101-276-971.000	Re Purchase Cemetery Lots	300.00	360.00	720.00	500.00	0.00	500.00		
101-276-975.000	Capital Outlay under \$10,000.	8,439.96	7,000.00	3,551.00	61,000.00	20,578.94	12,000.00		
101-276-978.000	Capital Outlay \$10,000 and over	0.00	0.00	0.00	0.00	0.00	0.00		
Total Appropriations:		91,148.37	96,525.72	83,006.63	166,105.00	117,720.65	131,370.00		

101 Highways & Streets

GL Number	Description	2014 Activity		2015 Activity		2016 Activity		08/31/2017	YTD As Of	2018 Proposed
								Amended Budget	12/31/2017	
--- Appropriations ---										
101-446-775.000	Repair & Maintenance Supplies	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
101-446-801.000	Professional Services	0.00	540.60	0.00	2,000.00	0.00	2,000.00	0.00	2,000.00	0.00
101-446-805.000	Contractual Services Roads (Capital)	110,063.35	96,562.23	1,900.00	234,000.00	232,760.13	280,000.00	0.00	280,000.00	0.00
101-446-807.000	Contractual Services Sidewalks	0.00	0.00	0.00	1,000.00	0.00	0.00	0.00	0.00	0.00
101-446-930.000	Repair & Maintenance	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Appropriations:		110,063.35	97,102.83	1,900.00	237,000.00	232,760.13	282,000.00			

101 STREET LIGHTS

GL Number	Description	08/31/2017					
		2014 Activity	2015 Activity	2016 Activity	Amended Budget	YTD As Of 12/31/2017	2018 Proposed
--- Appropriations ---							
101-448-775.000	Repair & Maintenance Supplies	0.00	0.00	0.00	0.00	0.00	0.00
101-448-805.000	Contractual Services	0.00	0.00	0.00	100.00	0.00	100.00
101-448-920.000	Public Utilities	8,531.08	7,962.95	8,268.01	9,800.00	7,604.78	9,400.00
101-448-930.000	Repair & Maintenance	0.00	0.00	0.00	0.00	0.00	0.00
101-448-975.000	Capital Outlay under \$10,000	0.00	0.00	0.00	0.00	0.00	0.00
Total Appropriations:		8,531.08	7,962.95	8,268.01	9,900.00	7,604.78	9,500.00

101 INDUSTRIAL PARK SPECIAL ASSESSMENT

Description	2014	2015 Activity	2016 Activity	08/31/2017	YTD As Of	2018
	Activity			Amended Budget	12/31/2017	
--- Appropriations ---						
101-450-956.000	Miscellaneous-Spec Assess Admin Fee	0.00	0.00	0.00	0.00	0.00
101-450-990.100	Ind. Park Infrastructure	0.00	100,866.59	50,434.96	51,000.00	49,927.52
101-450-991.000	Contract Payment Principal	0.00	0.00	0.00	19,550.00	0.00
101-450-995.000	Contract Payment Interest	0.00	0.00	0.00	1,040.00	0.00
Total Appropriations:		0.00	100,866.59	50,434.96	71,590.00	49,927.52
						50,800.00

101 PLANNING COMMISSION

GL Number	Description	2014 Activity			2015 Activity			2016 Activity			08/31/2017	
										Amended	YTD As Of	
										Budget	12/31/2017	2018 Proposed
--- Appropriations ---												
101-721-702.000	SALARY AND WAGES	5,666.61	7,999.92	7,999.92	5,000.00	5,000.04	8,000.00					
101-721-702.020	Salary & Wages Clerical Help	0.00	0.00	0.00	0.00	0.00	0.00					
101-721-702.030	Salary & Wages Per Diems	1,344.00	1,600.00	1,664.00	2,200.00	2,176.00	3,360.00					
101-721-710.000	Twp. Share Medicare Withholding	101.59	139.11	140.05	110.00	104.04	165.00					
101-721-715.000	Twp. Share Soc. Sec. Withholding	434.62	595.19	599.17	150.00	444.88	705.00					
101-721-727.000	SUPPLIES	284.66	0.00	0.00	50.00	127.14	0.00					
101-721-740.000	Operating Supplies	0.00	65.50	0.00	100.00	0.00	100.00					
101-721-801.000	Professional Services	300.33	2,903.09	1,723.27	5,000.00	878.74	3,000.00					
101-721-860.000	MILEAGE	478.24	0.00	142.02	500.00	0.00	250.00					
101-721-874.000	Retirement	0.00	0.00	0.00	820.00	796.07	800.00					
101-721-900.000	Printing & Publishing	250.80	356.20	143.40	400.00	0.00	400.00					
101-721-956.000	Miscellaneous	0.00	0.00	0.00	50.00	0.00	50.00					
101-721-960.000	Education	532.00	899.00	429.90	750.00	405.00	1,000.00					
Total Appropriations:		9,392.85	14,558.01	12,841.73	15,130.00	9,931.91	17,830.00					

101 INDUSTRIAL DEVELOPMENT

GL Number	Description	08/31/2017					
		2014 Activity	2015 Activity	2016 Activity	Amended Budget	YTD As Of 12/31/2017	2018 Proposed
--- Appropriations ---							
101-728-702.000	Salary & Wages	0.00	0.00	0.00	0.00	0.00	0.00
101-728-710.000	Twp. Share Medicare Withholding	0.00	0.00	0.00	0.00	0.00	0.00
101-728-715.000	Twp. Share Soc. Sec. Withholdg	0.00	0.00	0.00	0.00	0.00	0.00
101-728-727.000	Office Supplies	0.00	0.00	0.00	100.00	0.00	0.00
101-728-775.000	Repair & Maintenance Supplies	0.00	0.00	0.00	0.00	0.00	0.00
101-728-801.000	Professional Services	0.00	0.00	0.00	500.00	0.00	500.00
101-728-850.000	Communication	0.00	0.00	0.00	0.00	0.00	0.00
101-728-860.000	Transportation	0.00	0.00	0.00	0.00	0.00	0.00
101-728-880.000	Community Promotion	2,500.00	2,500.00	2,500.00	4,200.00	2,500.00	4,200.00
101-728-900.000	Printing & Publishing	0.00	0.00	0.00	0.00	0.00	0.00
101-728-930.000	Repair & Maintenance	2.98	0.00	0.00	1,000.00	1,000.00	500.00
101-728-956.000	Miscellaneous	0.00	0.00	0.00	0.00	0.00	0.00
101-728-958.000	Membership & Dues	0.00	0.00	0.00	100.00	0.00	0.00
101-728-975.000	Capital Outlay under \$10,000	0.00	0.00	0.00	0.00	0.00	0.00
Total Appropriations:		2,502.98	2,500.00	2,500.00	5,900.00	3,500.00	5,200.00

101 PARKS EXPENSE

GL Number	Description	08/31/2017					
		2014 Activity	2015 Activity	2016 Activity	Amended Budget	YTD As Of 12/31/2017	2018 Proposed
--- Appropriations ---							
101-751-702.000	Salary & Wages	482.90	134.76	391.14	1,200.00	129.25	500.00
101-751-702.015	Salary & Wages Mangement	946.15	369.23	419.62	780.00	1,034.00	1,000.00
101-751-702.070	Park Supvr	2,500.00	2,500.00	2,500.00	2,500.00	2,750.00	2,500.00
101-751-710.000	Twp. Share Medicare Withholding	56.97	43.55	48.01	55.00	56.74	60.00
101-751-715.000	Twp. Share Soc. Sec. Withholdg	243.59	186.24	205.26	230.00	242.61	250.00
101-751-727.000	Office Supplies	0.00	0.00	0.00	0.00	0.00	0.00
101-751-740.000	Operating Supplies	1,611.18	296.92	1,196.02	1,500.00	128.84	500.00
101-751-775.000	Repair & Maintenance Supplies	264.27	72.83	1,021.27	500.00	293.67	500.00
101-751-801.000	Professional Services	0.00	196.00	1,260.00	300.00	0.00	0.00
101-751-801.010	Manpower	0.00	0.00	532.00	400.00	0.00	0.00
101-751-860.000	Transportation	0.00	0.00	0.00	0.00	0.00	0.00
101-751-900.000	Printing & Publishing	0.00	0.00	0.00	0.00	0.00	0.00
101-751-920.000	Public Utilities	289.50	314.93	239.48	350.00	237.05	350.00
101-751-930.000	Repair & Maintenance	508.74	257.25	203.33	600.00	350.00	600.00
101-751-956.000	Miscellaneous	0.00	0.00	0.00	0.00	0.00	0.00
101-751-960.000	Education	0.00	0.00	0.00	0.00	0.00	0.00
101-751-975.000	Capital Outlay under \$10,000	0.00	0.00	0.00	0.00	0.00	7,000.00
101-751-978.000	Capital Outlay \$10,000 and over	0.00	0.00	0.00	1,000.00	0.00	18,000.00
Total Appropriations:		6,903.30	4,371.71	8,016.13	9,415.00	5,222.16	31,260.00

203 PERRY STREET SIDEWALK REVENUE

GL Number	Description	2014 Activity			2015 Activity			2016 Activity			08/31/2017		YTD As Of		2018 Proposed
											Amended Budget	12/31/2017	Amended Budget	12/31/2017	
--- Estimated Revenue ---															
203-000-664.000	Int. & Div. on Earnings	0.00	0.00	5,996.59	50.00	0.00	0.00	0.00	0.00	50.00	4,996.59	5,000.00	0.00	0.00	
203-000-665.000	SPECIAL ASSESSMENT INTEREST	0.00	0.00	0.00	5,995.00	4,996.59	5,000.00	0.00	0.00	5,995.00	4,996.59	5,000.00	0.00	0.00	
203-000-672.000	Special Assessment	0.00	64,074.70	313,786.27	49,971.00	(0.41)	50,000.00	0.00	0.00	49,971.00	(0.41)	50,000.00	0.00	0.00	
203-000-674.000	CONTRIBUTIONS AND DONATIONS	0.00	0.00	30,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
203-000-687.000	REFUNDS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
203-000-699.000	Transfer from other Fund	0.00	35,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
203-000-699.100	Advance from Fund Balance	0.00	0.00	0.00	2,000.00	0.00	0.00	0.00	0.00	2,000.00	0.00	0.00	0.00	0.00	
203-000-699.200	Loan from Revolving Fund	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Total Estimated Revenue:		0.00	99,074.70	349,782.86	58,016.00	4,996.18	55,000.00	0.00	0.00	58,016.00	4,996.18	55,000.00	0.00	0.00	

203 PERRY STREET SIDEWALK EXPENSES

GL Number	Description	2014 Activity			2015 Activity			2016 Activity			08/31/2017		YTD As Of		2018 Proposed
											Amended Budget	12/31/2017	Amended Budget	12/31/2017	
--- Appropriations ---															
203-444-801.000	Professional Services	0.00	28,074.20	49,547.20	0.00	93.75	0.00	0.00	0.00	0.00	93.75	0.00	0.00	0.00	
203-444-805.000	Contractual Services	0.00	0.00	356,053.28	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
203-444-956.000	Miscellaneous	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
203-444-991.000	Contract Payment Principal	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
203-444-991.050	LOAN PAYMENT (to revolving loan func	0.00	0.00	0.00	50,000.00	0.00	50,000.00	0.00	0.00	50,000.00	0.00	50,000.00	0.00	0.00	
203-444-996.050	INTEREST (to revolving loan fund)	0.00	0.00	0.00	7,560.00	6,050.00	5,000.00	0.00	0.00	7,560.00	6,050.00	5,000.00	0.00	0.00	
Total Appropriations:		0.00	99,074.70	349,782.86	57,560.00	6,143.75	55,000.00	0.00	0.00	57,560.00	6,143.75	55,000.00	0.00	0.00	

204 STREET MILLAGE REVENUE

GL Number	Description	2014 Activity	2015 Activity	2016 Activity	08/31/2017		YTD As Of	2018 Proposed
					Amended Budget	YTD As Of		
--- Estimated Revenue ---								
204-000-402.000	Current Real Property Tax	0.00	203,381.36	0.00	0.00	0.00	0.00	0.00
204-000-405.000	B.R.T. Road Millage	0.00	0.00	210,730.47	210,000.00	207,062.16	215,000.00	
204-000-664.000	Int. & Div. on Earnings	0.00	0.00	0.00	50.00	0.00	0.00	
204-000-699.000	Transfer from other Fund	0.00	0.00	0.00	0.00	0.00	0.00	
204-000-699.100	Advance from Fund Balance	0.00	0.00	0.00	0.00	0.00	0.00	
Total Estimated Revenue:		0.00	203,381.36	210,730.47	210,050.00	207,062.16	215,000.00	

204 STREET MILLAGE EXPENSES

GL Number	Description	2014 Activity	2015 Activity	2016 Activity	08/31/2017		YTD As Of	2018 Proposed
					Amended Budget	YTD As Of		
--- Appropriations ---								
204-446-801.000	Professional Services	0.00	0.00	0.00	0.00	0.00	0.00	
204-446-805.000	Contractual Services	0.00	203,260.73	199,632.67	208,000.00	208,000.00	215,000.00	
Total Appropriations:		0.00	203,260.73	199,632.67	208,000.00	208,000.00	215,000.00	

206 FIRE DEPARTMENT REVENUE

GL Number	Description	2015				2018 Proposed			
		2014 Activity	Activity	Amended Budget	YTD As Of	2016 Activity	Budget	12/31/2017	2018 Proposed
--- Estimated Revenue ---									
206-000-400.000	Revenue Control	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
206-000-403.000	Current Real Property Tax	205,748.45	197,290.42	210,673.29	208,500.00	207,218.75	215,000.00	215,000.00	
206-000-411.000	Delinquent Real Property Tax	44.10	0.00	0.00	0.00	0.00	0.00	0.00	0.00
206-000-502.000	FEMA GRANT	0.00	3,788.00	0.00	0.00	675.00	0.00	0.00	
206-000-582.000	Contribution Mecosta Co. f.R.	12,427.34	12,907.63	14,149.82	15,000.00	15,526.93	15,980.00	15,980.00	
206-000-664.000	Int. & Div. on Earnings	325.52	187.68	8.48	50.00	1,041.87	20.00	20.00	
206-000-673.000	Sale of Fixed Assets	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
206-000-674.000	Contributions	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
206-000-675.000	DONATIONS	151.00	0.00	7,800.00	0.00	0.00	0.00	0.00	
206-000-676.000	Reimbursements	10,000.00	0.00	0.00	0.00	1,010.00	0.00	0.00	
206-000-687.000	REFUNDS	(54.72)	0.00	0.00	50.00	0.00	0.00	0.00	
206-000-699.000	Transfer from other Fund	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
206-000-699.100	Advance from Fund Balance	0.00	0.00	0.00	275,000.00	0.00	0.00	0.00	
Total Estimated Revenue:		228,641.69	214,173.73	232,631.59	498,600.00	225,472.55	231,000.00	231,000.00	

206 FIRE DEPARTMENT EXPENSES

GL Number	Description	2015				2018 Proposed			
		2014 Activity	Activity	Amended Budget	YTD As Of	2016 Activity	Budget	12/31/2017	2018 Proposed
--- Appropriations ---									
206-336-700.000	Expenditure Control	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
206-336-702.000	Salary & Wages	36,930.00	39,765.00	52,875.00	61,500.00	59,400.00	67,500.00	67,500.00	
206-336-702.020	CLERKS SALARY	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
206-336-702.025	Salary & Wages Reports	657.50	802.50	917.50	1,000.00	1,389.00	1,200.00	1,200.00	
206-336-702.030	Salary & Wages Preincident Surveys	0.00	0.00	1,575.00	3,000.00	1,875.00	3,000.00	3,000.00	
206-336-702.050	Salary & Wages First Responder	10,216.00	10,752.50	13,872.00	20,500.00	18,510.50	22,000.00	22,000.00	
206-336-702.080	Chief Salary & Wages	6,895.88	6,999.96	6,999.96	7,200.00	7,200.00	7,500.00	7,500.00	
206-336-702.085	Asst Chiefs Salary & Wages	4,306.81	4,299.96	4,299.96	4,500.00	4,500.00	4,800.00	4,800.00	
206-336-702.200	Salary & Wages Snowplowing	0.00	0.00	156.75	1,250.00	390.40	500.00	500.00	
206-336-710.000	Twp. Share Medicare Withholding	855.60	908.00	1,187.50	1,500.00	1,352.33	1,550.00	1,550.00	

GL Number	Description	2015					08/31/2017	YTD As Of		2018 Proposed
		2014 Activity	Activity	2016 Activity	Amended Budget	10/31/2017	Amended Budget	10/31/2017		
206-336-715.000	Twp. Share Soc. Sec. Withholdg	3,658.39	3,882.46	5,077.58	6,310.00	5,782.45	6,600.00	6,600.00		
206-336-727.000	Office Supplies	2,584.55	768.09	1,776.07	3,000.00	2,882.46	1,500.00	1,500.00		
206-336-740.000	Operating Supplies	8,755.38	9,062.12	9,445.31	9,500.00	14,321.26	15,500.00	15,500.00		
206-336-775.000	Repair & Maintenance Supplies (buildings)	829.24	13,493.90	11,636.25	2,500.00	888.02	1,500.00	1,500.00		
206-336-801.000	Professional Services	4,915.50	1,138.34	5,364.60	1,500.00	2,585.84	2,000.00	2,000.00		
206-336-801.030	Preincident Surveys	1,275.00	675.00	1,725.00	0.00	0.00	0.00	0.00		
206-336-850.000	Communication	2,414.29	3,226.02	3,726.77	2,500.00	2,802.68	2,750.00	2,750.00		
206-336-860.000	Transportation	0.00	0.00	0.00	100.00	0.00	100.00	100.00		
206-336-880.000	Community Promotion	1,745.15	1,356.36	1,497.68	0.00	19.76	1,000.00	1,000.00		
206-336-900.000	Printing & Publishing	117.00	0.00	0.00	100.00	0.00	100.00	100.00		
206-336-920.000	Public Utilities	7,656.54	7,352.81	7,131.95	8,000.00	8,109.82	9,000.00	9,000.00		
206-336-930.000	Repair & Maintenance (equipment)	16,989.37	7,535.83	13,258.26	12,000.00	11,504.73	12,500.00	12,500.00		
206-336-932.000	Grounds maintenance	0.00	105.00	25.32	825.00	0.00	300.00	300.00		
206-336-933.000	Snowplowing	1,341.18	165.11	1,285.77	0.00	225.08	0.00	0.00		
206-336-935.000	Bldg. & Grounds Repair & Maintenance	3,446.78	722.29	1,897.35	1,500.00	1,908.57	1,500.00	1,500.00		
206-336-940.000	Rent & Expenses	0.00	0.00	0.00	0.00	0.00	0.00	0.00		
206-336-956.000	Miscellaneous	151.00	0.00	0.00	100.00	0.00	100.00	100.00		
206-336-958.000	Membership & Dues	240.00	550.00	475.00	500.00	75.00	500.00	500.00		
206-336-960.000	Education	164.00	5,212.60	4,818.68	4,000.00	4,122.45	4,000.00	4,000.00		
206-336-964.000	M.I.T.T. Tax Refund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		
206-336-965.000	Insurance & Bonds	9,310.80	16,648.50	23,511.71	27,000.00	28,681.49	27,000.00	27,000.00		
206-336-975.000	Capital Outlay under \$10,000	30,349.70	3,681.67	44,576.51	37,000.00	36,294.14	17,000.00	17,000.00		
206-336-978.000	Capital Outlay \$10,000 and over	0.00	0.00	0.00	275,000.00	273,009.74	0.00	0.00		
206-336-980.000	CAPITAL OUTLAY FEMA GRANT	0.00	0.00	0.00	0.00	0.00	0.00	0.00		
206-336-980.001	CAPITAL OUTLAY DNR GRANT	0.00	7,683.45	0.00	0.00	1,407.26	0.00	0.00		
206-336-980.002	CAPITAL OUTLAY MEIERS GRANT	0.00	0.00	0.00	0.00	0.00	0.00	0.00		
206-336-980.003	CAPITAL OUTLAY TRANSCANADA GRANT	0.00	0.00	7,800.00	0.00	0.00	0.00	0.00		
206-336-994.000	Contract Payment Principal	0.00	0.00	0.00	0.00	0.00	0.00	0.00		
206-336-998.000	Contract Payment Interest	0.00	0.00	0.00	0.00	0.00	0.00	0.00		
Total Appropriations:		155,805.66	146,787.47	226,913.48	491,885.00	489,237.98	211,000.00	211,000.00		

212 LIQUOR LAW FUND REVENUE

GL Number	Description	2014 Activity		2015 Activity		2016 Activity		08/31/2017		
								Amended	YTD As Of	
--- Estimated Revenue ---								Budget	12/31/2017	Proposed
212-000-400.000	Revenue Control	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
212-000-574.000	State Shared Revenue	5,716.70	5,476.35	5,723.85	5,400.00	5,889.95	5,600.00			
212-000-664.000	Int. & Div. on Earnings	0.00	0.00	0.00	0.00	0.00	0.00			
212-000-699.100	Advance from Fund Balance	0.00	0.00	0.00	0.00	0.00	0.00			
Total Estimated Revenue:		5,716.70	5,476.35	5,723.85	5,400.00	5,889.95	5,600.00			

212 LIQUOR LAW FUND EXPENSES

GL Number	Description	2014 Activity		2015 Activity		2016 Activity		08/31/2017		
								Amended	YTD As Of	
--- Appropriations ---								Budget	12/31/2017	Proposed
212-330-700.000	Expenditure Control	0	0	0	0	0	0	0	0.00	0
212-330-801.000	Professional Services	5,716.70	5,572.60	5,545.10	5,400.00	6,068.70	5,600.00			
Total Appropriations:		5,716.70	5,572.60	5,545.10	5,400.00	6,068.70	5,600.00			

246 IMPROVEMENT REVOLVING FUND REVENUE

GL Number	Description	2014 Activity	2015 Activity	2016 Activity	08/31/2017 Amended Budget	YTD As Of 12/31/2017	2018 Proposed
--- Estimated Revenue ---							
246-000-400.000	Revenue Control	0.00	0.00	0.00	0.00	0.00	0.00
246-000-663.000	Received from Sidewalk Fund	0.00	0.00	0.00	50,000.00	0.00	50,000.00
246-000-664.000	Int. & Div. on Earnings	0.00	0.00	0.00	7,600.00	0.00	5,000.00
246-000-699.000	Transfer from other Fund	0.00	150,000.00	152,500.00	0.00	0.00	0.00
246-000-699.100	Advance from Fund Balance	0.00	0.00	0.00	0.00	0.00	0.00
Total Estimated Revenue:		0.00	150,000.00	152,500.00	57,600.00	0.00	55,000.00

246 IMPROVEMENT REVOLVING FUND EXPENSES

--- Appropriations ---							
246-000-700.000	Expenditure Control	0.00	0.00	0.00	0.00	0.00	0.00
246-000-996.100	Interest Payment	0.00	0.00	0.00	7,600.00	0.00	5,000.00
246-000-999.000	Trans to other fund	0.00	0.00	0.00	50,000.00	0.00	50,000.00
246-000-999.100	Loan to Sidewalk Fund	0.00	0.00	0.00	0.00	0.00	0.00
Total Appropriations:		0.00	0.00	0.00	57,600.00	0.00	55,000.00
Net of Revenues & Appropriations:		0.00	150,000.00	152,500.00	0.00	0.00	0.00

249 BUILDING FUND INCOME

GL Number	Description	2014 Activity	2015 Activity	2016 Activity	08/31/2017	YTD As Of	2018 Proposed
					Amended Budget		
--- Estimated Revenue ---							
249-000-400.000	Revenue Control	0.00	0.00	0.00	0.00	0.00	0.00
249-000-608.000	Ch. for Serv.Fees/Bldg.Permits	55,321.25	58,633.00	119,709.75	57,830.00	69,419.50	58,900.00
249-000-664.000	Int. & Div. on Earnings	35.24	16.80	1.28	200.00	0.00	100.00
249-000-676.000	Reimbursements	0.00	0.00	829.36	0.00	5.00	0.00
249-000-687.000	REFUNDS	0.00	0.00	0.00	0.00	0.00	0.00
249-000-699.000	Transfer from other Fund	0.00	0.00	0.00	0.00	0.00	0.00
249-000-699.100	Advance from Fund Balance	0.00	0.00	0.00	16,000.00	0.00	7,500.00
Total Estimated Revenue:		55,356.49	58,649.80	120,540.39	74,030.00	69,424.50	66,500.00

249 BUILDING FUND EXPENSES

		08/31/2017			2018		
		Amended		YTD As Of		Proposed	
GL Number	Description	2014 Activity	2015 Activity	2016 Activity	Budget	12/31/2017	
---- Appropriations ----							
249-371-700.000	Expenditure Control	0.00	0.00	0.00	0.00	0.00	
249-371-702.000	Salary & Wages	8,399.14	9,207.90	10,030.94	9,500.00	8,927.38	10,000.00
249-371-702.020	Salary & Wages Clerical Help	9,983.92	9,983.96	9,983.96	11,500.00	11,520.00	11,500.00
249-371-702.030	Salary & Wages Per Diems	0.00	0.00	0.00	0.00	0.00	0.00
249-371-702.100	SALARY & WAGES: UNEMPLOYMENT	0.00	0.00	176.47	0.00	151.19	0.00
249-371-703.000	Salary & Wages Electrical Insp	6,971.35	6,128.20	7,655.80	13,500.00	12,824.60	9,000.00
249-371-704.000	Salary & Wages Pblg-Mech Insp	7,293.95	7,858.00	11,253.60	18,500.00	17,071.35	11,000.00
249-371-705.000	SAL & WAGES SITE PLAN REVIEW	4,100.00	4,900.00	7,050.00	5,700.00	6,900.00	4,500.00
249-371-710.000	Twp. Share Medicare Withholding	532.85	552.16	666.66	950.00	830.04	500.00
249-371-714.000	Health Insurance	542.70	636.88	675.11	4,100.00	754.32	1,925.00
249-371-715.000	Twp. Share Soc. Sec. Withholdg	2,278.36	2,360.80	2,850.36	2,360.00	3,549.10	2,110.00
249-371-720.000	Medical Reimbursement	0.00	0.00	0.00	200.00	200.00	250.00
249-371-727.000	Office Supplies	641.25	0.00	83.67	100.00	168.52	150.00
249-371-740.000	Operating Supplies	221.40	437.47	148.03	200.00	381.00	400.00
249-371-775.000	Repair & Maintenance Supplies	0.00	0.00	0.00	0.00	0.00	0.00
249-371-801.000	Professional Services	805.00	795.00	1,027.00	0.00	804.00	500.00
249-371-850.000	Communication	0.00	0.00	0.00	0.00	0.00	0.00
249-371-850.100	Cell Phone	180.00	165.00	165.00	180.00	180.00	180.00
249-371-860.000	Transportation	1,353.70	1,561.55	1,793.34	1,300.00	1,474.44	1,500.00
249-371-874.000	Retirement	998.40	1,000.00	901.65	1,150.00	1,148.81	1,150.00
249-371-900.000	Printing & Publishing	0.00	0.00	0.00	0.00	0.00	100.00
249-371-940.000	Rent & Expenses	2,250.00	2,250.00	2,250.00	2,250.00	2,250.00	7,200.00
249-371-956.000	Miscellaneous	0.00	0.00	0.00	50.00	0.00	0.00
249-371-958.000	Membership & Dues	62.50	247.50	150.00	200.00	0.00	200.00
249-371-960.000	Education	1,500.00	419.35	373.68	750.00	25.00	750.00
249-371-964.000	Refunds	0.00	0.00	657.00	0.00	0.00	0.00
249-371-965.000	Insurance & Bonds	0.00	0.00	0.00	0.00	0.00	0.00
249-371-975.000	Capital Outlay Under \$10,000	3,800.00	0.00	0.00	1,500.00	979.00	3,200.00
Total Appropriations:		51,914.52	48,503.77	57,892.27	73,990.00	70,138.75	66,115.00

271 LIBRARY FUND REVENUE

GL Number	Description	2014 Activity			2015 Activity			2016 Activity			08/31/2017		2018	
											Amended Budget	YTD As Of 12/31/2017	Proposed	
--- Estimated Revenue ---														
271-000-400.000	Revenue Control	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
271-000-402.000	Current Real Property Tax	0.00	0.00	0.00	0.00	0.00	28,000.00	28,039.09	28,600.00	28,000.00	28,039.09	28,600.00	28,600.00	
271-000-411.000	Delinquent Real Property Tax	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
271-000-664.000	Int. & Div. on Earnings	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
271-000-699.000	Transfer from other Fund	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
271-000-699.100	Advance from Fund Balance	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Total Estimated Revenue:		0.00	0.00	0.00	0.00	0.00	28,000.00	28,039.09	28,600.00	28,000.00	28,039.09	28,600.00	28,600.00	

271 LIBRARY FUND EXPENSES

GL Number	Description	2014 Activity			2015 Activity			2016 Activity			08/31/2017		2018	
											Amended Budget	YTD As Of 12/31/2017	Proposed	
--- Appropriations ---														
271-000-991.010	CONTRACT PAYMENT BIG RAPIDS PUBLIC	0.00	0.00	0.00	0.00	0.00	26,300.00	24,372.58	27,180.00	26,300.00	24,372.58	27,180.00	27,180.00	
271-000-991.020	CONTRACT PAYMENT WALTON ERICKSON	0.00	0.00	0.00	0.00	0.00	1,700.00	2,119.36	1,420.00	28,000.00	26,491.94	28,600.00	28,600.00	
Total Appropriations:		0.00	0.00	0.00	0.00	0.00	28,000.00	26,491.94	28,600.00	28,000.00	26,491.94	28,600.00	28,600.00	

590 SEWER FUND REVENUE

GL Number	Description	2014 Activity			2015 Activity			2016 Activity			08/31/2017	
		2014 Activity	2015 Activity	2016 Activity	Budget	YTD As Of	2018	Proposed				
--- Estimated Revenue ---												
590-000-400.000	Revenue Control	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
590-000-539.010	SAW GRANT	0.00	0.00	12,450.37	0.00	70,471.15	70,000.00					
590-000-625.000	TAP IN FEES	50,000.00	100,625.00	192,250.00	10,000.00	0.00	30,000.00					
590-000-626.000	Charg. for Serv. (utilities)	387,764.85	473,390.20	548,999.18	555,000.00	576,020.10	588,000.00					
590-000-627.000	Penalty on Delinquent Utility Bills	2,513.97	6,008.98	3,020.51	2,200.00	6,403.25	4,000.00					
590-000-664.000	Int. & Div. on Earnings	797.50	411.60	27.99	100.00	2,359.31	1,000.00					
590-000-672.000	Special Assessment	0.00	0.00	0.00	0.00	0.00	0.00					
590-000-676.000	Reimbursements	0.00	2,028.50	2,413.78	0.00	0.00	0.00					
590-000-687.000	REFUNDS	0.00	0.00	0.00	90,000.00	0.00	0.00					
590-000-699.000	Transfer from other Fund	0.00	0.00	0.00	0.00	0.00	0.00					
590-000-699.100	Advance from Fund Balance	0.00	0.00	0.00	20,000.00	0.00	0.00					
Total Estimated Revenue:		441,076.32	582,464.28	759,161.83	677,300.00	655,253.81	693,000.00					

590 SEWER FUND EXPENSE

GL Number	Description	2014 Activity			2015 Activity			2016 Activity			08/31/2017	
		2014 Activity	2015 Activity	2016 Activity	Budget	YTD As Of	2018	Proposed				
--- Appropriations ---												
590-521-700.000	Expenditure Control	0.00	0.00	0.00	0.00	0.00	0.00	0.00				
590-521-702.000	Salary & Wages	7,899.96	7,899.96	7,899.96	7,900.00	7,899.96	60,000.00					
590-521-702.050	SALARY & WAGES EMERGENCY CALLS	0.00	0.00	0.00	0.00	0.00	0.00					
590-521-702.200	Salary & Wages Snowplowing	0.00	0.00	156.75	0.00	406.40	800.00					
590-521-710.000	Twp. Share Medicare Witholding	114.60	114.60	116.88	115.00	120.47	880.00					
590-521-714.000	Health Insurance	2,988.18	3,470.58	2,187.11	2,080.00	2,348.69	13,000.00					
590-521-715.000	Twp. Share Soc. Sec. Withholdg	489.80	489.80	499.52	490.00	515.04	3,750.00					
590-521-720.000	Medical Reimbursement	0.00	491.60	0.00	220.00	997.29	970.00					
590-521-727.000	Office Supplies	406.42	499.85	160.70	600.00	530.55	1,000.00					
590-521-740.000	Operating Supplies	924.67	2,320.48	399.06	1,200.00	314.79	2,400.00					
590-521-775.000	Repair & Maintenance Supplies	222.26	0.00	300.00	4,000.00	0.00	3,000.00					
590-521-801.000	Professional Services	14,888.30	42,440.51	33,415.85	122,000.00	17,373.61	20,000.00					
590-521-801.050	Miss Diggs	0.00	3,259.17	3,710.00	4,000.00	5,005.00	0.00					
590-521-803.000	IPP CONTRACT PAYMENT TO CITY B. R	0.00	0.00	0.00	0.00	0.00	0.00					

GL Number	Description	2014 Activity			2015 Activity			2016 Activity			08/31/2017	2018
		Amended Budget	YTD As Of 10/31/2017	Proposed	Amended Budget	YTD As Of 10/31/2017	Proposed	Amended Budget	YTD As Of 10/31/2017	Proposed		
590-521-804.000	Contract Payment to City B.R.	214,870.47	226,424.41	298,847.80	330,000.00	308,025.10	330,000.00					
590-521-805.000	Contractual Services	63,438.10	38,373.46	31,160.26	35,000.00	37,582.96	25,000.00					
590-521-805.100	Extra Contractual Services	2,575.25	31,282.46	17,213.75	20,000.00	15,559.29	20,000.00					
590-521-836.000	Refunds	0.00	0.00	493.63	250.00	0.00	100.00					
590-521-850.000	TELEPHONE	0.00	0.00	0.00	0.00	0.00	0.00					
590-521-860.000	Transportation	0.00	0.00	0.00	0.00	0.00	0.00					
590-521-874.000	Retirement	1,020.00	1,020.00	881.01	920.00	0.00	6,100.00					
590-521-900.000	Printing & Publishing	0.00	0.00	197.50	100.00	0.00	100.00					
590-521-920.000	Public Utilities	21,458.69	23,042.75	24,227.87	23,000.00	26,921.52	30,000.00					
590-521-930.000	Repair & Maintenance	13,257.01	14,200.11	15,213.29	12,000.00	12,799.27	19,000.00					
590-521-933.000	Snowplowing	3,498.01	606.31	1,378.23	1,000.00	485.35	0.00					
590-521-935.000	Bldg. & Grounds Repair & Maintenance	0.00	0.00	0.00	500.00	0.00	360.00					
590-521-941.000	Equipment Rental	0.00	0.00	0.00	0.00	0.00	0.00					
590-521-956.000	Miscellaneous	0.00	0.00	8.30	0.00	0.00	0.00					
590-521-958.000	Membership & Dues	280.00	295.00	310.00	300.00	320.00	320.00					
590-521-960.000	Education	750.00	0.00	0.00	250.00	0.00	2,000.00					
590-521-965.000	Insurance & Bonds	1,223.00	2,165.00	2,170.25	2,300.00	2,199.08	3,200.00					
590-521-967.001	SAW GRANT	0.00	0.00	0.00	0.00	68,764.15	70,000.00					
590-521-968.000	Depreciation	67,797.12	68,584.04	78,408.00	67,500.00	79,342.00	69,000.00					
590-521-975.000	Capital Outlay under \$10,000	2,062.00	25,071.97	1,281.67	20,000.00	0.00	12,000.00					
590-521-978.000	Capital Outlay \$10,000 and over	0.00	0.00	0.00	0.00	0.00	0.00					
590-521-992.000	Bond Principal Payment	0.00	0.00	0.00	0.00	0.00	0.00					
590-521-996.000	Bond Interest Payment	8,519.35	10,499.96	0.00	0.00	0.00	20.00					
590-521-997.000	Amortization of Issuance	0.00	0.00	0.00	0.00	0.00	0.00					
590-521-999.000	Transfer to Other Fund	0.00	0.00	0.00	0.00	0.00	0.00					
590-521-999.100	Trans to Sewer Bd Rd Fund	0.00	0.00	0.00	0.00	0.00	0.00					
590-521-999.200	Trans to Green Ch Twp;BRCT Sys	0.00	0.00	0.00	0.00	0.00	0.00					
590-521-999.300	BRPS Share Tap-In-Fees	0.00	0.00	0.00	0.00	0.00	0.00					
590-521-999.400	Transfer To General Fund	0.00	0.00	0.00	0.00	0.00	0.00					
590-521-999.450	Transfer to Sewer Equipment Fund	0.00	0.00	0.00	0.00	0.00	0.00					
590-521-999.500	Trans to Sewer Capital Reserve Fund	0.00	0.00	0.00	0.00	0.00	0.00					
Total Appropriations:		428,683.19	502,552.02	520,637.39	655,725.00	587,510.52	693,041.00					

591 WATER FUND REVENUES

GL Number	Description	2014 Activity	2015 Activity	2016 Activity	Amended Budget	YTD As Of 12/31/2017	2018 Proposed
--- Estimated Revenue ---							
591-000-580.004	PAR PLAN GRANT	0	0	0	0	0	0
591-000-625.000	Tap-In-Fees	0	0	0	0	0	0
591-000-626.000	Charg. for Serv. (utilities)	1,983.15	1,870.15	1,401.20	2,000.00	1,576.35	2,000.00
591-000-627.000	Pen. & Int. Delinquent Bills	1.78	1.14	0	0	38.44	0
591-000-664.000	Int. & Div. on Earnings	0	0	0	0	0	0
591-000-676.000	Reimbursements	0	199.5	2,947.01	0	0	0
591-000-699.000	Transfer from other Fund	0	0	0	0	0	0
591-000-699.100	Advance from Fund Balance	0	0	0	0	0	0
Total Estimated Revenue:		1,984.93	2,070.79	4,348.21	2,000.00	1,614.79	2,000.00

591 WATER FUND EXPENSES

GL Number	Description	2014 Activity	2015 Activity	2016 Activity	Amended Budget	YTD As Of 12/31/2017	2018 Proposed
--- Appropriations ---							
591-536-702.200	Salary & Wages Snowplowing	0.00	0.00	156.75	0.00	246.40	100.00
591-536-710.000	Twp. Share Medicare Withholding	0.00	0.00	2.27	0.00	3.57	0.00
591-536-715.000	Twp. Share Soc. Sec. Withholding	0.00	0.00	9.71	0.00	15.28	0.00
591-536-740.000	Operating Supplies	2,204.53	652.21	1,004.55	1,500.00	1,572.59	1,500.00
591-536-775.000	Repair & Maintenance Supplies	108.07	189.03	5,305.74	200.00	122.17	200.00
591-536-801.000	Professional Services	0.00	3,382.00	1,225.00	0.00	350.00	400.00
591-536-801.050	Miss Diggs	0.00	445.50	0.00	200.00	0.00	0.00
591-536-805.000	Contractual Services	12,000.00	12,383.73	13,396.87	12,500.00	12,500.04	12,500.00
591-536-805.100	Extra Contractual Services	0.00	0.00	0.00	0.00	0.00	0.00
591-536-900.000	Printing & Publishing	0.00	0.00	0.00	0.00	0.00	0.00
591-536-920.000	Public Utilities	6,810.84	6,618.85	3,664.60	7,000.00	6,364.05	7,000.00
591-536-930.000	Repair & Maintenance	2,391.64	10,376.73	28.03	2,000.00	0.00	2,000.00
591-536-933.000	Snowplowing	240.00	0.00	392.80	0.00	225.06	0.00
591-536-958.000	Membership & Dues	0.00	0.00	0.00	0.00	0.00	0.00
591-536-960.000	Education	0.00	0.00	0.00	0.00	0.00	0.00
591-536-965.000	Insurance & Bonds	0.00	0.00	0.00	0.00	0.00	0.00
591-536-968.000	Depreciation	0.00	0.00	0.00	4,200.00	0.00	4,200.00
591-536-975.000	Capital Outlayunder \$10,000	0.00	0.00	229.31	0.00	0.00	0.00
591-536-980.004	CAPITAL OUTLAY PAR PLAN GRANT	0.00	0.00	2,947.01	0.00	0.00	0.00
Total Appropriations:		23,755.08	34,048.05	28,362.64	27,600.00	21,399.16	27,900.00

594 INDUSTRIAL PARK BOND REPAYMENT FUND REVENUE

GL Number	Description	2014 Activity	2015 Activity	2016 Activity	08/31/2017		2018 Proposed
					Amended Budget	YTD As Of 12/31/2017	
--- Estimated Revenue ---							
594-000-575.000	INDUSTRIAL PARK EDA GRANT	2,000.00	4,000.00	4,000.00	0.00	0.00	0.00
594-000-643.000	Land Sales	0.00	0.00	0.00	0.00	0.00	0.00
594-000-664.000	Int. & Div. on Earnings	0.00	0.00	0.00	0.00	0.00	0.00
594-000-672.000	Special Assessment	54,789.18	51,641.08	52,621.26	52,500.00	(4.43)	53,000.00
594-000-687.000	REFUNDS	0.00	0.00	0.00	0.00	0.00	0.00
594-000-696.000	Bond proceeds	0.00	0.00	0.00	0.00	0.00	0.00
594-000-698.000	Cost of Issuance	0.00	0.00	0.00	0.00	0.00	0.00
594-000-699.000	Transfer from other Fund	0.00	0.00	0.00	0.00	0.00	0.00
Total Estimated Revenue:		56,789.18	55,641.08	56,621.26	52,500.00	(4.43)	53,000.00

594 INDUSTRIAL PARK BOND PAYMENT FUND EXPENSES

GL Number	Description	2014 Activity	2015 Activity	2016 Activity	08/31/2017		2018 Proposed
					Amended Budget	YTD As Of 12/31/2017	
--- Appropriations ---							
594-909-801.000	Professional Services	327.86	250.00	0.00	500.00	308.30	200.00
594-909-801.001	Issurance Payments	0.00	0.00	250.00	0.00	0.00	0.00
594-909-992.000	Bond Principal Payment	59,711.14	59,308.93	60,911.21	44,000.00	74,053.52	44,000.00
594-909-996.000	Bond Interest Payment	12,779.33	12,594.42	11,365.89	8,000.00	9,379.96	8,800.00
594-909-999.000	Transfer to Other Fund	0.00	0.00	0.00	0.00	0.00	0.00
Total Appropriations:		72,818.33	72,153.35	72,527.10	52,500.00	83,741.78	53,000.00

703 CURRENT TAX COLLECTION FUND REVENUE

GL Number	Description	2014 Activity			2015 Activity			2016 Activity			08/31/2017	
		Budget	12/31/2017	2018 Proposed	Budget	12/31/2017	2018 Proposed	Budget	12/31/2017	2018 Proposed	Amended	YTD As Of
--- Estimated Revenue ---												
703-000-400.000	Revenue Control		0.00		0.00		0.00		0.00		0.00	0.00
703-000-445.000	Penalties & Interest on Taxes		(3,472.86)		44.80		2,691.34		1,000.00		3,163.81	1,000.00
Total Estimated Revenue:			(3,472.86)		44.80		2,691.34		1,000.00		3,163.81	1,000.00

703 CURRENT TAX COLLECTION FUND EXPENSES

GL Number	Description	2014 Activity			2015 Activity			2016 Activity			08/31/2017	
		Budget	12/31/2017	2018 Proposed	Budget	12/31/2017	2018 Proposed	Budget	12/31/2017	2018 Proposed	Amended	YTD As Of
--- Appropriations ---												
703-000-700.000	Expenditure Control		0.00		0.00		0.00		1,000.00		0.00	1,000.00
Total Appropriations:			0.00		0.00		0.00		1,000.00		0.00	1,000.00
Net of Revenues & Appropriations:			(3,472.86)		44.80		2,691.34		0.00		3,163.81	0.00

708 METRO FUNDS REVENUE

GL Number	Description	2014		2015		2016		08/31/2017		2018		
		Activity	Budget	Activity	Budget	Activity	Budget	YTD As Of	12/31/2017	Proposed	YTD As Of	12/31/2017
--- Estimated Revenue ---												
708-000-576.000	METRO Revenue	4,214.86	5,400.00	3,389.46	5,400.00	5,427.66	5,400.00	4,972.20	5,000.00			
708-000-664.000	Int. & Div. on Earnings	25.46	5.00	15.65	5.00	1.02	5.00	0.00	20.00			
708-000-697.101	TRANSFER IN	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00			
Total Estimated Revenue:		4,240.32	5,405.00	3,405.11	5,405.00	5,428.68	5,405.00	4,972.20	5,020.00			

708 METRO FUNDS EXPENSES

GL Number	Description	2014		2015		2016		08/31/2017		2018		
		Activity	Budget	Activity	Budget	Activity	Budget	YTD As Of	12/31/2017	Proposed	YTD As Of	12/31/2017
--- Appropriations ---												
708-000-801.000	Professional Services	0.00	5,400.00	0.00	5,400.00	0.00	5,400.00	0.00	0.00			
Total Appropriations:		0.00	5,400.00	0.00	5,400.00	0.00	5,400.00	0.00	0.00			
Net of Revenues & Appropriations:		4,240.32	5.00	3,405.11	5.00	5,428.68	5.00	4,972.20	5,020.00			

711 HIGHLAND VIEW PERPETUAL CARE FUND REVENUE

GL Number	Description	2014 Activity			2015 Activity			2016 Activity			08/31/2017	YTD As Of	2018
										Budget	10/31/2017	Proposed	

--- Estimated Revenue ---												
711-000-400.000	Revenue Control		0.00		0.00		0.00		0.00		0.00	0.00
711-000-632.000	Ch. for Serv. (sale cem. lots)		2,304.00		4,950.00		2,132.00		0.00		2,861.00	0.00
711-000-664.000	Int. & Div. on Earnings		715.73		529.33		502.51		500.00		377.59	500.00
711-000-698.000	Advance from Fund Balance		0.00		0.00		0.00		0.00		0.00	0.00
Total Estimated Revenue:			3,019.73		5,479.33		2,634.51		500.00		3,238.59	500.00

711 HIGHLAND VIEW PERPETUAL CARE FUND EXPENSES

--- Appropriations ---												
711-000-700.000	Expenditure Control		0.00		0.00		0.00		0.00		0.00	0.00
711-000-775.000	Repair & Maintenance Supplies		0.00		0.00		0.00		0.00		0.00	0.00
711-000-975.000	Capital Outlay		0.00		0.00		0.00		0.00		0.00	0.00
711-000-999.400	Transfer To General Fund		0.00		0.00		0.00		0.00		0.00	0.00
Total Appropriations:			0.00		0.00		0.00		0.00		0.00	0.00

Net of Revenues & Appri Net of Revenues & Appropriations:			3,019.73		5,479.33		2,634.51		500.00		3,238.59	500.00
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CONCERNS FROM YOUR SUPERVISOR

The SAW grant has been very helpful this year to give us an idea of where we are with our sewer system. We still have some problems to solve but we are working on them. The new software for the cemetery this past year has been a great help for those working with the cemetery. There we still have a ways to go before it is fully implemented but it is usable. The big concern is still the water plant. We are going further behind each year with the only way to keep it going is to use the general fund. This year there is another estimated loss of over \$25,000.00. The township is already behind over \$155,000.00. What should be done?

The other concern is the industrial park. It takes about \$52,000 a year to make our bond payments. Eventually these will be paid off and there will be the equity in the park, so this is not as big of a concern as the water plant.