

BIG RAPIDS CHARTER TOWNSHIP 2016 BUDGET

JANUARY 1, 2016, THROUGH DECEMBER 31, 2016

This budget is based on the following millage:

General Operation	1.25 mills
Roads	1.50 mills
Fire	1.50 mills

Presented to board September 1, 2015

Public hearing November 3, 2015

Adopted by cost centers

ADOPTED _____

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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.

Perry Street Sidewalk is a new fund this year that will be used for the sidewalk construction. This has to be a separate fund because we have a special assessment district to help pay for this construction. Our Municipal Streets Fund contains the taxes collected for roads and can only be used for road improvements. The Fire fund is another one where there is a special millage to support fire operations. This year the possibility of expanding the fire hall will be considered. If the board decides to do that this year, the money is in the fund. We do not automatically move fund balances into each new budget, so for some funds, such as this one, there is a transfer in from fund balance. This is money that has been saved up over the years to use when there is a major need in a fund. The liquor law fund is money that is passed through to the county sheriff department for patrol.

Another kind of new fund this year is the Revolving Fund. It is an old fund that has not been used for a while. This fund was partially funded in 2015, and that is the transfer in from fund balance. This fund will be used to finance the sidewalk until the special assessments are received. These special assessments are set up to be paid over a seven year period at an interest rate of 2% per year. This fund will then pay an interest rate to the general fund at the same rate. As the assessments come in over the next several years, monies will be paid back to the general 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.

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 of 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 occasionally received that can only be used on sidewalks and road activities.

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.

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 15% on hand at year end. This is very small and less than two months' operating capital. Six month 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 out with future needs. 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 is that it will be spent; all expenses still need to be approved before being paid.

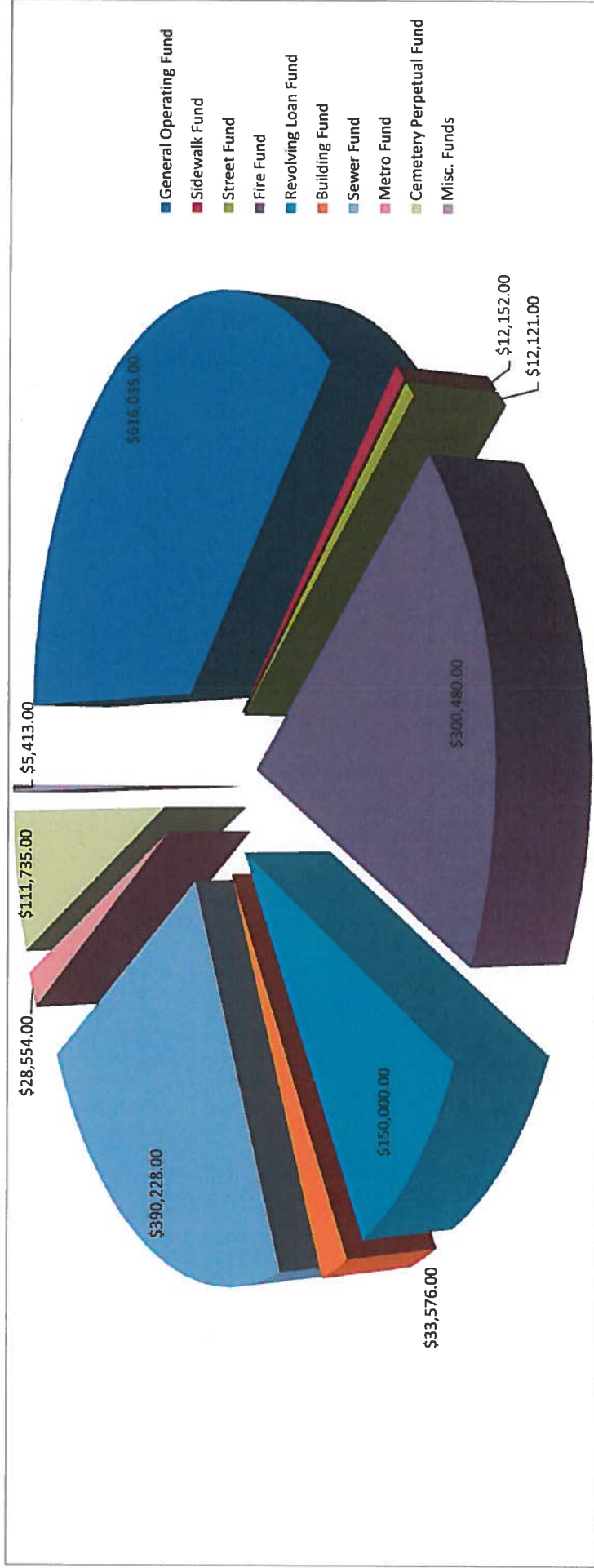
In being transparent, a very conservative estimate of where finances may be at the beginning of the year is included with this budget on the pie graph on page five. If the township spends all the money in the proposed capital plan this year, as well as everything budgeted in operations, it can be expected to have a fund balance at the end of 2016 with \$1,158,828.00. This would equate to a little over 12 months' operating expense. This is shown on a pie graph on page eleven.

We have also included some information on how our payroll is split up. This does not include our contract help such as assessing, water and sewer operators, and others we contract with. Other information included shows where our money comes from. Expected revenue includes all taxes and charges for services as well as money received from other governmental agencies.

2016 BUDGET

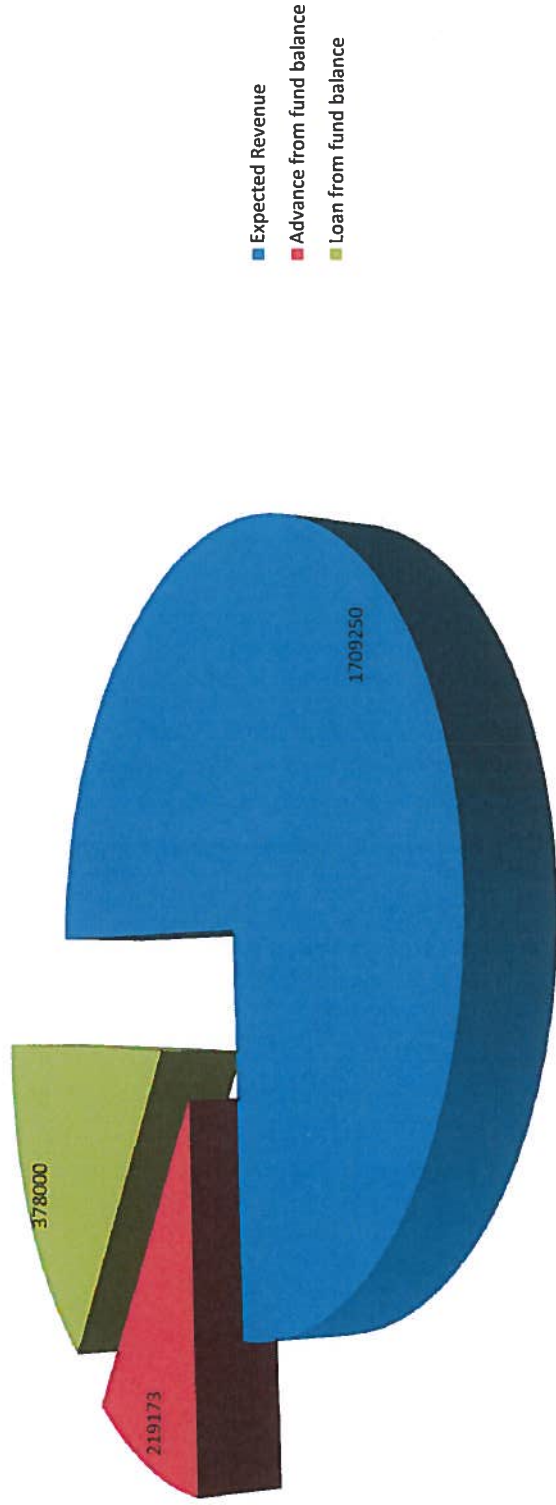
FUND	101	General Fund					
		Revenue		\$	654,600.00		
		Expenses	101 Township Board	\$	103,390.00		
			171 Supervisor	\$	29,088.00		
			191 Elections	\$	11,150.00		
			209 Assessor	\$	44,200.00		
			215 Clerk	\$	50,140.00		
			247 Board of Review	\$	1,405.00		
			253 Treasurer	\$	37,480.00		
			265 Township Hall & Grounds	\$	11,740.00		
			278 Township Cemetery	\$	106,960.00		
			410 Planning Commission	\$	16,870.00		
			446 Highways & Streets	\$	150,000.00		
			448 Street Lights	\$	9,350.00		
			450 Industrial Park	\$	52,000.00		
			728 Industrial Development	\$	4,800.00		
			751 Parks and Recreation	\$	9,910.00		
			Total	\$	638,483.00		
				\$	16,117.00		
			Balance	\$	16,117.00		
FUND	203	Perry Street Sidewalk		FUND	204	Municipal Streets	
		Revenue	\$ 463,050.00			Revenue	\$ 210,050.00
		Expenses	\$ 463,050.00			Expenses	\$ 208,000.00
		Balance	\$0.00			Balance	\$ 2,050.00
FUND	206	Fire Fund		Fund	212	Liquor Law Fund	
		Revenue	\$ 428,000.00			Revenue	\$ 5,400.00
		Expenses	\$ 428,000.00			Expenses	\$ 5,400.00
		Balance	\$0.00			Balance	0.00
FUND	246	Improvement Revolving Fund		FUND	249	Building Fund	
		Revenue	\$ 390,050.00			Revenue	\$ 47,670.00
		Expenses	\$ 385,600.00			Expenses	\$ 47,670.00
		Balance	\$ 4,450.00			Balance	0.00
FUND	590	Sewer Fund		Fund	591	Water Fund	
		Revenue	\$ 424,700.00			Revenue	\$ 2,000.00
		Expenses	\$ 424,700.00			Expenses	\$ 25,700.00
		Balance	0.00			Balance	(23,700.00)
FUND	594	Industrial Park Bond Repayment Fund		Fund	703	Current Tax Collection Fund	
		Revenue	\$ 52,900.00			Revenue	\$ 1,000.00
		Expenses	\$ 52,600.00			Expenses	\$ 1,000.00
		Balance	300.00			Balance	0.00
FUND	708	Metro Fund		Fund	711	Highland View Perpetual Care Fund	
		Revenue	\$ 4,220.00			Revenue	\$ 3,600.00
		Expenses	\$ 4,220.00			Expenses	\$ -
		Balance	0.00			Balance	3,600.00

Estimated Fund Balance at Beginning January 1, 2016



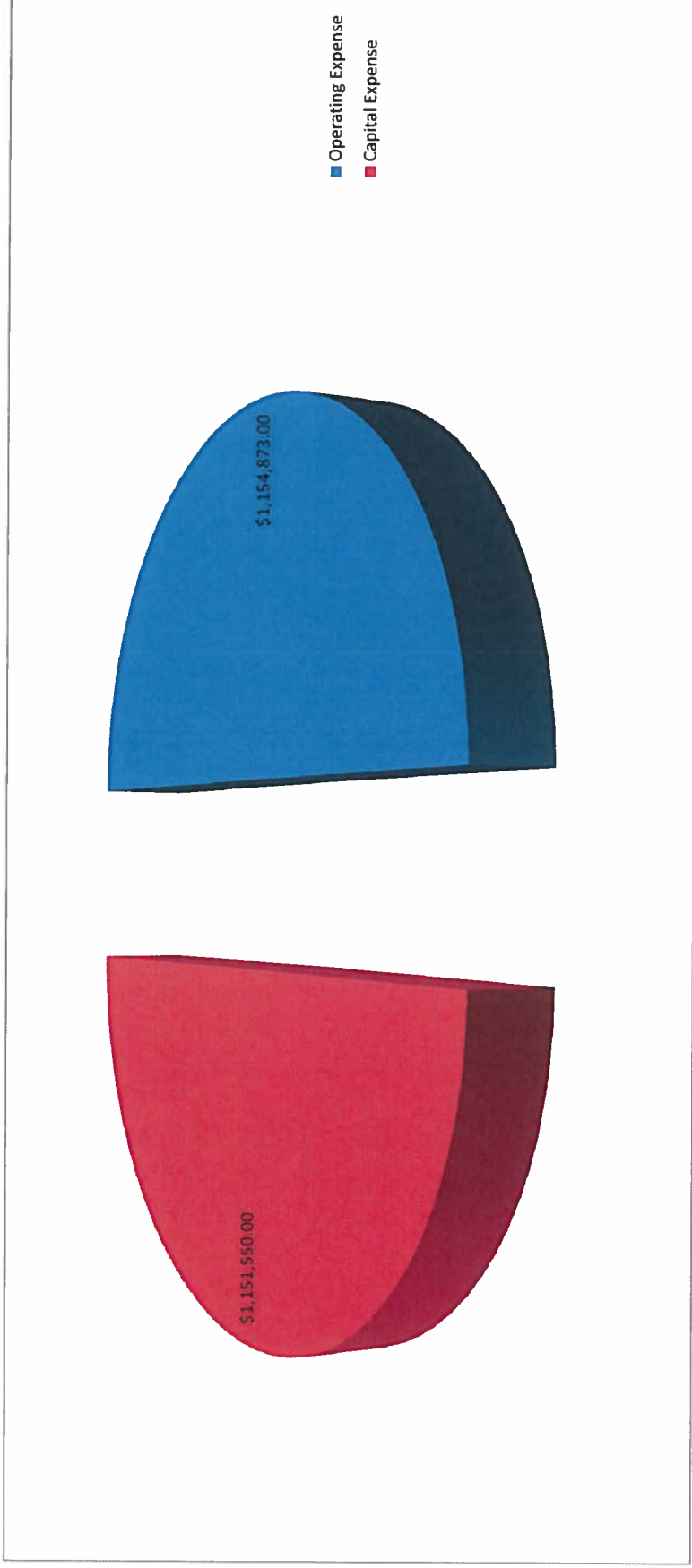
Total Funds \$1,660,294.00

Revenue for 2016



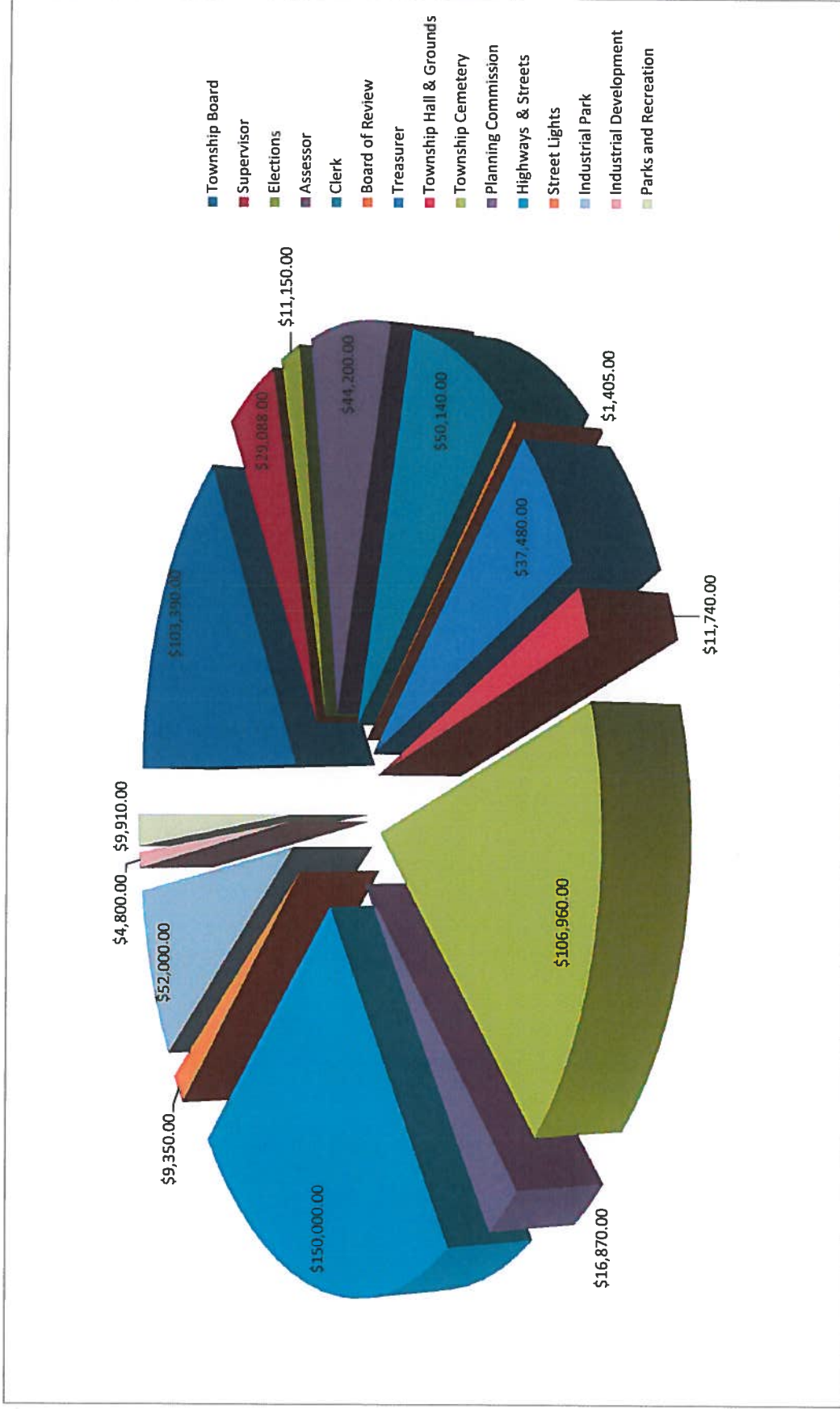
Total \$2,306,423.00

Breakdown of expenses for 2016



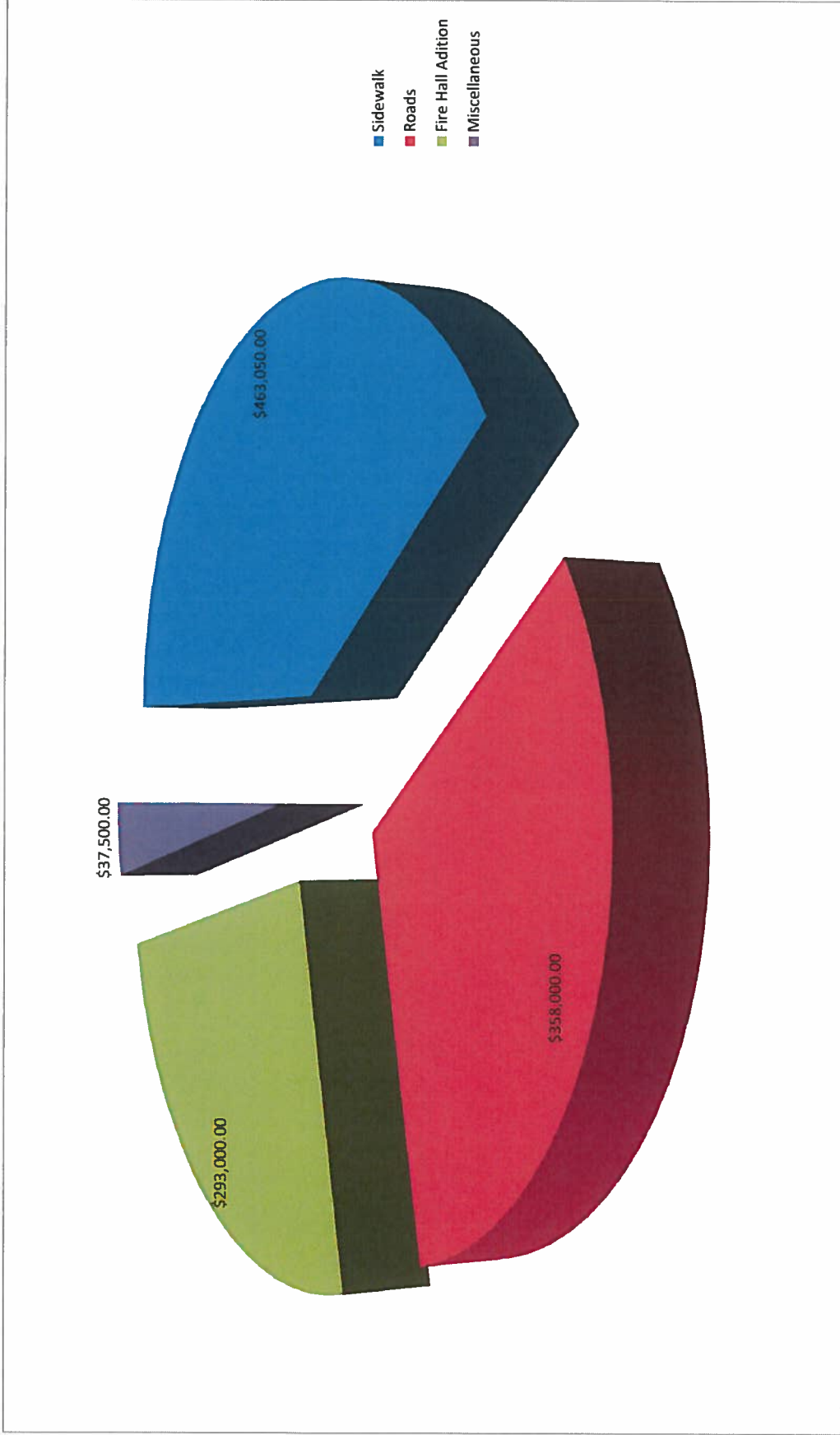
Total Budget \$2,306,423.00

Breakdown of General Fund Expenses

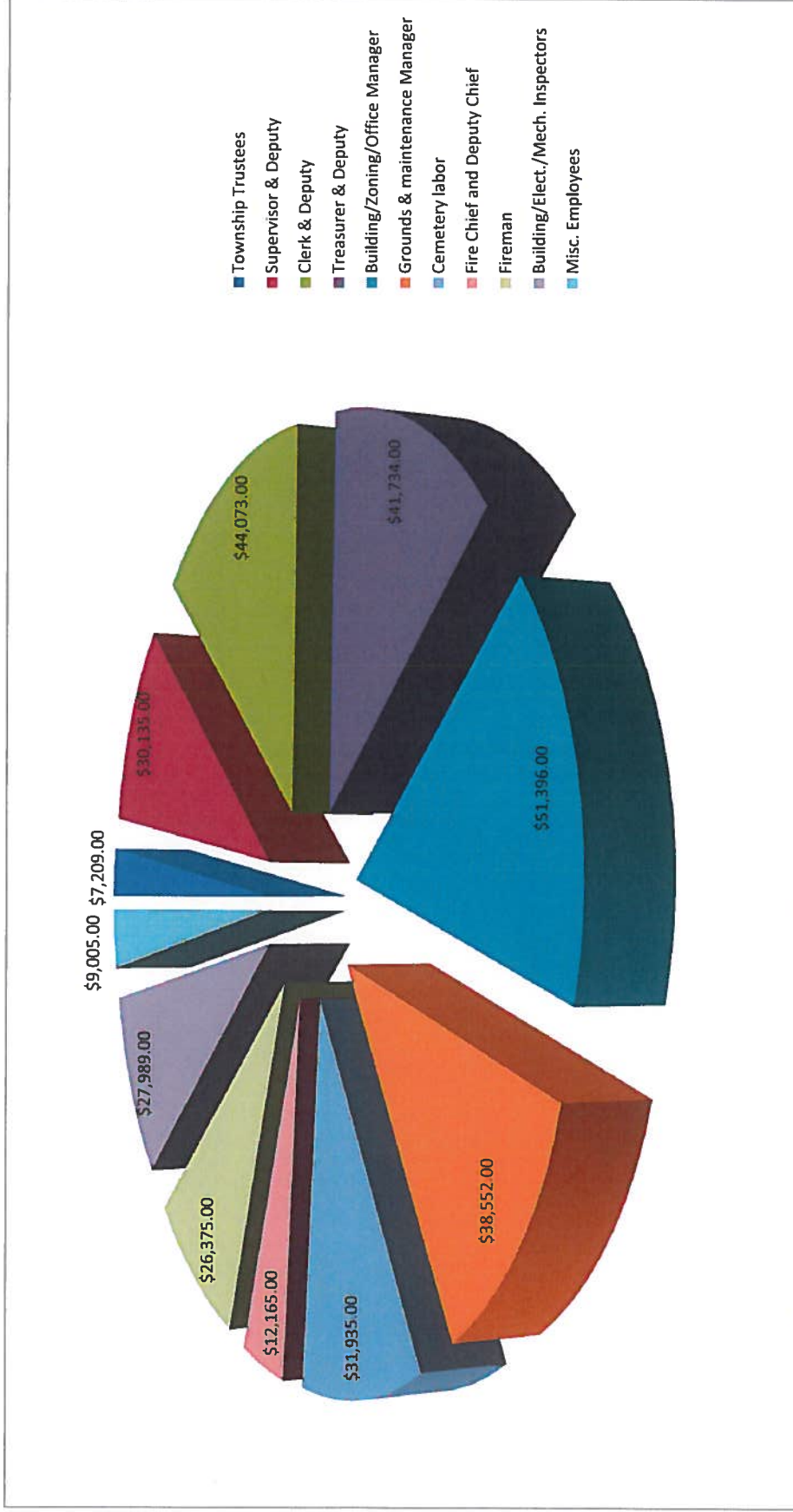


Total General Fund Budget \$638,483.00

Capital Projects for 2016

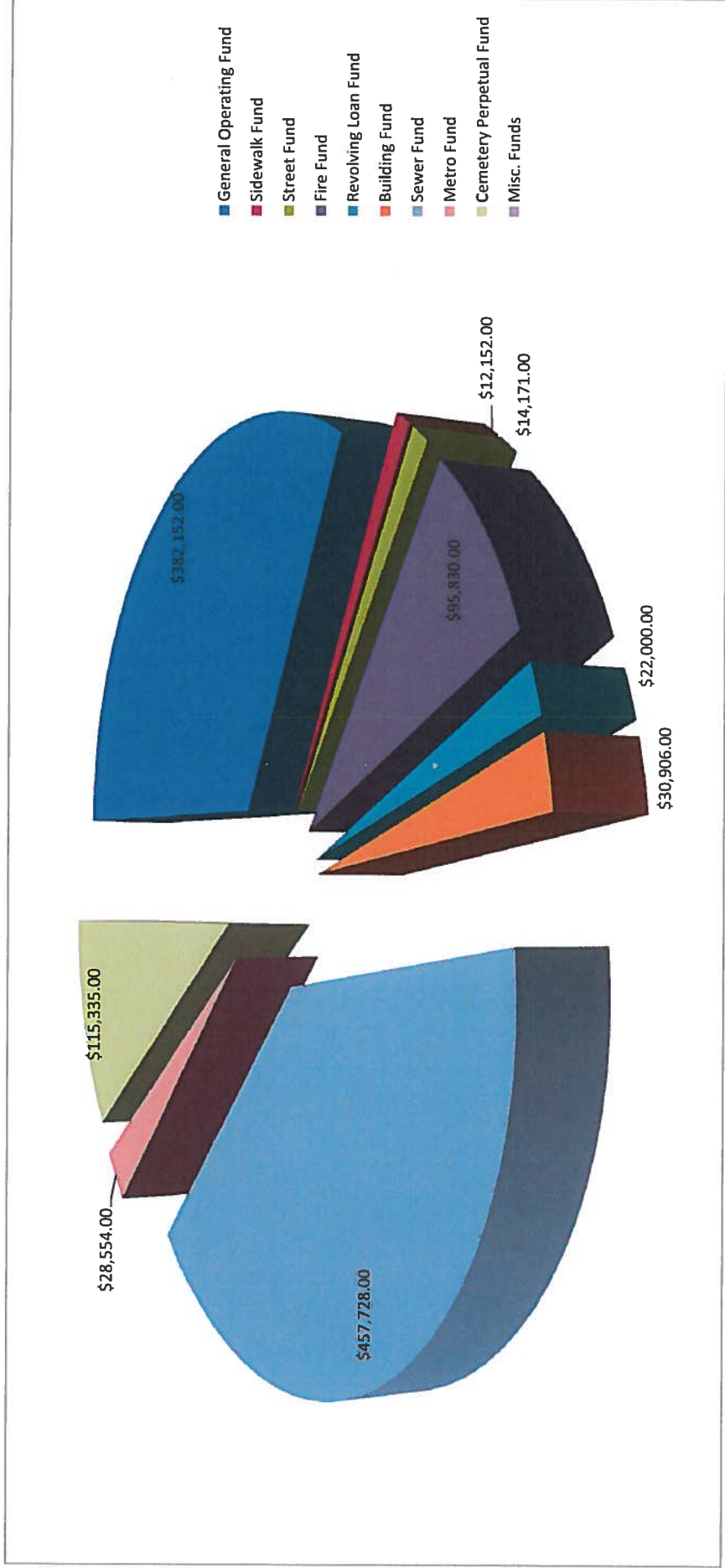


Wages & Benefits budgeted for Employees & Elected Officials



Non Contracted Labor \$320,568.00

Estimated Fund Balance at the end of December 31, 2016



Total Funds \$1,158,828.00
just over 12 months of operational budget

101 REVENUES

GL Number	Description	2012 Activity	2013 Activity	2014 Activity	Amended Budget	YTD As Of 12/31/2015	2016 Proposed
--- Estimated Revenue ---							
101-000-400.000	Revenue Control	0.00	0.00	0.00	0.00	0.00	0.00
101-000-403.000	Current Real Property Tax	169,164.54	169,545.69	176,591.22	171,000.00	144,351.17	176,000.00
101-000-405.000	B.R.T. Road Millage	0.00	0.00	0.00	0.00	0.00	0.00
101-000-407.000	Delinquent Real Property Tax	0.00	0.00	36.74	0.00	0.00	0.00
101-000-410.000	School Parcel Fee	6,258.00	5,751.00	5,541.00	6,000.00	5,574.00	6,000.00
101-000-423.000	Exc. of Roll & Tr. Pk. Fees	0.00	720.00	252.00	250.00	0.00	250.00
101-000-445.000	Penalties & Interest on Taxes	2,372.34	3,509.17	2,008.83	2,000.00	2,193.73	1,800.00
101-000-446.000	Penalties & Interest on Road Millage	0.00	0.00	0.00	100.00	0.00	50.00
101-000-448.000	Property Tax Admin Fee	44,651.77	45,599.42	45,023.11	46,200.00	46,663.70	46,500.00
101-000-451.000	Business Licenses & Permits	17,429.35	18,564.83	19,219.53	16,000.00	15,118.82	18,000.00
101-000-490.000	Dog Licenses	0.00	0.00	0.00	0.00	0.00	0.00
101-000-574.000	State Shared Revenue	306,228.00	315,210.00	319,286.00	323,500.00	261,660.00	334,500.00
101-000-576.000	Metro Revenue	0.00	0.00	0.00	0.00	0.00	0.00
101-000-581.000	Local Grants	0.00	0.00	0.00	0.00	0.00	0.00
101-000-607.000	Chg. for Serv. (fees, zoning)	180.00	525.00	75.00	0.00	525.00	300.00
101-000-608.000	Chg. for Serv. Fees/Bldg. Permits	0.00	0.00	0.00	0.00	0.00	0.00
101-000-628.000	Chg. for Serv. (copies, ordin.)	4.10	104.59	172.55	100.00	53.75	100.00
101-000-632.000	Chg. for Serv. (sale cem. lots)	4,500.00	1,588.50	2,304.00	2,000.00	4,950.00	3,000.00
101-000-634.000	Chg. for Serv. (grave op & cl)	12,988.00	19,592.00	16,144.00	15,000.00	14,056.00	15,000.00
101-000-635.000	Chg For Serv (cemetery foundations & misc.)	2,020.00	4,386.00	4,057.50	2,500.00	5,264.00	3,200.00
101-000-637.000	Chg. for Serv. (grounds maint. twp/fire)	0.00	0.00	0.00	0.00	0.00	0.00
101-000-639.000	Chg. for Serv. (grounds maint. indust.pk.)	0.00	0.00	0.00	0.00	0.00	0.00
101-000-640.000	Chg. for Serv. (lot splits)	0.00	300.00	600.00	600.00	600.00	400.00
101-000-664.000	Interest & Dividends on Earnings	603.28	559.97	616.74	6,000.00	359.31	3,000.00
101-000-664.594	Bike Path Interest	0.00	0.00	0.00	0.00	0.00	0.00
101-000-664.608	Building Dept. Interest	0.00	0.00	0.00	0.00	0.00	0.00
101-000-667.000	Rent Exp Building Dept.	1,875.00	2,437.50	2,250.00	2,250.00	2,062.50	2,250.00
101-000-673.000	Sale of Fixed Assets	0.00	0.00	11,350.00	50.00	800.00	50.00
101-000-675.020	Cemetery Annuity - Division of Assets	48,117.00	58,861.81	54,855.89	54,300.00	42,527.28	43,500.00
101-000-676.000	Reimbursements	17,760.24	3,003.59	1,101.62	500.00	2,474.90	500.00
101-000-687.000	Miscellaneous	1,247.81	(985.80)	301.85	200.00	127.73	200.00
101-000-697.000	Transfer from other funds	0.00	0.00	0.00	0.00	0.00	0.00
101-000-698.000	Advance from Fund Balance	0.00	0.00	0.00	0.00	0.00	0.00
Total Estimated Revenue:		635,399.43	649,273.27	661,787.58	648,550.00	549,361.89	654,600.00

101 TOWNSHIP BOARD

GL Number	Description	12/31/2015				YTD As Of	
		2012 Activity	2013 Activity	2014 Activity	Amended Budget		12/31/2015
--- Appropriations ---							
101-101-702.000	Salary & Wages	5,439.48	5,248.45	5,244.48	6,000.00	4,370.40	6,000.00
101-101-702.020	Salary & Wages Clerical Help	31,021.94	35,801.40	23,296.04	24,000.00	19,413.33	24,500.00
101-101-702.090	Salary & Wages Census	0.00	0.00	0.00	0.00	0.00	0.00
101-101-702.095	Clerical Help	2,015.39	0.00	0.00	100.00	0.00	0.00
101-101-710.000	Twp. Share Medicare Withholding	517.64	595.22	413.85	440.00	344.86	445.00
101-101-715.000	Twp. Share Soc. Sec. Withholding	2,213.37	2,545.11	1,769.55	1,870.00	1,474.59	1,895.00
101-101-720.000	Fringes	0.00	0.00	0.00	0.00	0.00	0.00
101-101-727.000	Office Supplies	2,166.38	1,260.64	1,428.44	1,600.00	398.49	1,500.00
101-101-740.000	Operating Supplies	996.65	213.46	272.98	700.00	0.00	700.00
101-101-801.000	Professional Services	28,738.24	38,382.74	33,260.33	25,000.00	23,312.16	25,000.00
101-101-802.000	Law Enforcement Contract	0.00	100.00	0.00	100.00	0.00	100.00
101-101-802.010	Library Contract	0.00	5,000.00	0.00	2,500.00	0.00	2,500.00
101-101-834.000	Health Insurance	0.00	0.00	0.00	5,100.00	4,319.94	5,700.00
101-101-835.000	Medical Reimbursement	0.00	0.00	0.00	550.00	8.32	750.00
101-101-850.000	Communication	3,338.09	3,532.01	3,347.48	3,700.00	3,047.25	3,400.00
101-101-860.000	Transportation	0.00	0.00	0.00	100.00	0.00	100.00
101-101-860.100	Transportation - Census	0.00	0.00	0.00	0.00	0.00	0.00
101-101-870.000	Community Promotion	0.00	893.13	982.87	1,000.00	351.42	1,050.00
101-101-870.050	Fall Clean-up	16,381.72	10,908.07	8,927.78	12,000.00	7,651.65	10,500.00
101-101-874.000	Retirement	600.00	1,600.00	0.00	2,400.00	3,327.99	2,450.00
101-101-900.000	Printing & Publishing	866.45	965.50	1,037.99	1,000.00	4,020.41	1,200.00
101-101-911.000	Insurance & Bonds	11,178.75	9,676.00	6,667.60	7,000.00	8,876.30	8,000.00
101-101-956.000	Miscellaneous	664.58	0.00	(462.87)	357.00	85.00	300.00
101-101-957.000	County Drain Systems	0.00	0.00	0.00	0.00	0.00	0.00
101-101-958.000	Membership & Dues	3,890.40	3,440.00	3,313.76	4,000.00	3,175.27	3,800.00
101-101-960.000	Education	2,838.42	237.00	1,818.24	2,500.00	492.00	2,000.00
101-101-964.000	M.I.T. Tax Refund	0.00	0.00	0.00	0.00	0.00	0.00
101-101-975.000	Capital Outlay	561.34	4,464.60	3,113.22	2,500.00	0.00	1,500.00
101-101-996.000	Bond Interest Payment	0.00	0.00	0.00	0.00	0.00	0.00
101-101-999.000	Transfer to Other Funds	0.00	0.00	0.00	0.00	0.00	0.00
Total Appropriations:		113,428.84	124,863.33	94,431.74	104,517.00	84,669.38	103,390.00

101 SUPERVISOR

GL Number	Description	2012 Activity	2013 Activity	2014 Activity	Amended Budget	12/31/2015	YTD As Of	2016 Proposed
--- Appropriations ---								
101-171-702.000	Salary & Wages	15,041.46	15,000.00	15,000.00	15,000.00	12,500.00	15,000.00	15,000.00
101-171-702.005	Salary & Wages - Assessor	0.00	0.00	0.00	0.00	0.00	0.00	0.00
101-171-702.010	Salary & Wages Deputy	932.01	846.08	0.00	2,500.00	0.00	0.00	2,500.00
101-171-702.015	Salary & Wages Management	8,888.70	0.00	0.00	0.00	0.00	0.00	0.00
101-171-702.020	Salary & Wages Clerical Help	0.00	0.00	0.00	0.00	0.00	0.00	0.00
101-171-702.040	Salary & Wages Cemetery	1,526.61	1,522.68	1,522.68	1,523.00	1,268.90	1,268.90	1,523.00
101-171-702.300	Health Insurance Buyout	150.00	1,800.00	1,800.00	1,800.00	1,500.00	1,500.00	1,800.00
101-171-710.000	Twp. Share Medicare Withholding	384.84	277.95	265.71	280.00	221.43	221.43	305.00
101-171-715.000	Twp. Share Soc. Sec. Withholding	1,645.45	1,188.47	1,136.04	1,180.00	946.70	946.70	1,300.00
101-171-720.000	Fringes	0.00	0.00	0.00	0.00	0.00	0.00	0.00
101-171-727.000	Office Supplies	254.01	16.30	45.51	400.00	248.93	248.93	250.00
101-171-740.000	Operating Supplies	84.78	0.00	0.00	200.00	45.53	45.53	100.00
101-171-801.000	Professional Services	15.00	75.56	150.00	2,000.00	0.00	0.00	1,000.00
101-171-834.000	Health Insurance	5,145.43	0.00	0.00	0.00	0.00	0.00	0.00
101-171-835.000	Medical Reimbursement	1,115.56	1,500.00	750.00	750.00	687.50	687.50	750.00
101-171-850.100	Cell Phone	320.00	390.00	360.00	360.00	300.00	300.00	360.00
101-171-860.000	Transportation	0.00	124.30	125.44	500.00	205.85	205.85	500.00
101-171-874.000	Retirement	10,400.00	4,600.00	2,800.00	2,800.00	2,750.00	2,750.00	2,800.00
101-171-956.000	Miscellaneous	0.00	0.00	0.00	0.00	0.00	0.00	0.00
101-171-960.000	Education	0.00	764.69	360.08	1,000.00	62.10	62.10	900.00
101-171-975.000	Capital Outlay	2,290.50	0.00	0.00	0.00	0.00	0.00	0.00
Total Appropriations:		48,194.35	28,106.03	24,315.46	30,293.00	20,736.94	20,736.94	29,088.00

101 ELECTIONS

GL Number	Description	12/31/2015				YTD As Of	2016 Proposed
		2012 Activity	2013 Activity	2014 Activity	Amended Budget		
--- Appropriations ---							
101-191-702.000	Salary & Wages	0.00	0.00	0.00	0.00	0.00	0.00
101-191-710.000	Twp. Share Medicare Withholding	0.00	0.00	0.00	0.00	0.00	0.00
101-191-715.000	Twp. Share Soc. Sec. Withholding	0.00	0.00	0.00	0.00	0.00	0.00
101-191-727.000	Office Supplies	1,034.31	178.00	528.60	500.00	273.48	1,100.00
101-191-740.000	Operating Supplies	2,302.28	227.81	1,093.33	500.00	465.76	2,300.00
101-191-801.000	Professional Services	1,329.00	510.53	1,370.53	1,350.00	521.60	1,350.00
101-191-810.000	Election Workers	5,772.74	0.00	4,069.28	2,000.00	1,410.56	5,775.00
101-191-860.000	Transportation	0.00	0.00	0.00	0.00	143.80	0.00
101-191-900.000	Printing & Publishing	198.15	0.00	171.95	225.00	60.81	200.00
101-191-956.000	Miscellaneous	0.00	0.00	0.00	0.00	0.00	0.00
101-191-960.000	Education	0.00	0.00	0.00	0.00	95.36	0.00
101-191-975.000	Capital Outlay	412.57	0.00	391.75	1,000.00	0.00	425.00
Total Appropriations:		11,049.05	916.34	7,625.44	5,575.00	2,971.37	11,150.00

101 ASSESSOR

GL Number	Description	12/31/2015				YTD As Of 12/31/2015	2016 Proposed
		2012 Activity	2013 Activity	2014 Activity	Amended Budget		
--- Appropriations ---							
101-209-702.000	Salary-Contracted Assessor	0.00	0.00	0.00	0.00	0.00	0.00
101-209-727.000	Assessor Office Supplies	733.42	409.82	86.30	400.00	0.00	300.00
101-209-740.000	Assessor Operating Supplies	13.88	39.75	0.00	200.00	0.00	150.00
101-209-801.000	Assessor Professional Services	1,460.00	1,944.83	7,297.59	3,000.00	2,143.99	3,000.00
101-209-801.005	Contractual Assessor	25,333.20	31,777.98	33,366.63	39,500.00	30,333.30	39,500.00
101-209-801.006	Tax Tribunal Appeals	900.00	50.00	100.00	1,500.00	0.00	1,000.00
101-209-860.000	Assessor Transportation	84.00	0.00	0.00	250.00	0.00	250.00
101-209-975.000	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00
Total Appropriations:		28,524.50	34,222.38	40,850.52	44,850.00	32,477.29	44,200.00

101 CLERK

GL Number	Description	12/31/2015				YTD As Of	
		2012 Activity	2013 Activity	2014 Activity	Amended Budget		12/31/2015
--- Appropriations ---							
101-215-702.000	Salary & Wages	25,335.36	25,335.36	25,335.36	25,336.00	21,112.80	25,336.00
101-215-702.010	Salary & Wages Deputy	2,530.59	2,084.42	2,302.41	3,000.00	2,399.45	3,000.00
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	5,278.20	6,334.00
101-215-702.300	Health Insurance Buyout	1,800.00	1,800.00	1,800.00	1,800.00	1,500.00	1,800.00
101-215-710.000	Twp. Share Medicare Withholding	521.99	515.52	518.68	510.00	439.21	520.00
101-215-715.000	Twp. Share Soc. Sec. Withholding	2,231.99	2,204.32	2,217.84	2,170.00	1,878.01	2,250.00
101-215-720.000	Fringes	0.00	0.00	0.00	0.00	0.00	0.00
101-215-727.000	Office Supplies	815.59	506.05	781.50	700.00	139.13	500.00
101-215-740.000	Operating Supplies	44.00	171.34	0.00	200.00	228.12	200.00
101-215-801.000	Professional Services	2,115.00	2,155.00	2,190.00	2,200.00	2,275.00	2,250.00
101-215-834.000	Health Insurance	0.00	0.00	0.00	0.00	0.00	0.00
101-215-835.000	Medical Reimbursement	333.99	1,021.00	1,108.82	750.00	587.42	750.00
101-215-860.000	Transportation	0.00	0.00	0.00	0.00	0.00	0.00
101-215-874.000	Retirement	8,400.00	8,400.00	4,200.00	4,200.00	4,200.00	4,200.00
101-215-956.000	Miscellaneous	0.00	0.00	0.00	0.00	0.00	0.00
101-215-960.000	Education	0.00	0.00	917.50	1,000.00	0.00	1,000.00
101-215-975.000	Capital Outlay	0.00	0.00	2,250.00	2,000.00	0.00	2,000.00
Total Appropriations:		50,462.35	50,526.85	49,955.95	50,200.00	40,037.34	50,140.00

101 BOARD OF REVIEW

GL Number	Description	2012 Activity	2013 Activity	2014 Activity	Amended Budget	12/31/2015	YTD As Of
						12/31/2015	2016 Proposed
--- Appropriations ---							
101-247-702.000	Salary & Wages	766.80	766.29	685.69	1,000.00	734.84	1,000.00
101-247-710.000	Twp. Share Medicare Withholding	11.12	11.11	9.94	15.00	10.66	15.00
101-247-715.000	Twp. Share Soc. Sec. Withholding	47.55	47.51	42.51	65.00	45.56	65.00
101-247-727.000	Office Supplies	0.00	0.00	0.00	0.00	0.00	0.00
101-247-900.000	Printing & Publishing	83.85	64.80	61.25	100.00	46.00	100.00
101-247-956.000	Miscellaneous	24.42	0.00	0.00	25.00	0.00	25.00
101-247-960.000	Education	0.00	0.00	0.00	200.00	50.00	200.00
Total Appropriations:		933.74	889.71	799.39	1,405.00	887.06	1,405.00

101 TREASURER

GL Number	Description	2012/31/2015			YTD As Of	2016 Proposed
		2012 Activity	2013 Activity	2014 Activity		
--- Appropriations ---						
101-253-702.000	Salary & Wages	17,397.08	17,400.00	17,400.00	14,500.00	17,400.00
101-253-702.010	Salary & Wages Deputy	3,265.34	2,961.28	1,870.63	3,000.00	3,500.00
101-253-702.020	Salary & Wages Clerical Help	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
101-253-702.100	Salary & Wages: Unemployment	0.00	0.00	0.00	0.00	0.00
101-253-710.000	Twp. Share Medicare Withholding	376.69	295.19	279.37	300.00	350.00
101-253-715.000	Twp. Share Soc. Sec. Withholding	1,610.72	1,262.40	1,194.78	1,265.00	1,350.00
101-253-720.000	Fringes	0.00	0.00	0.00	0.00	0.00
101-253-727.000	Office Supplies	1,181.63	293.92	667.73	800.00	600.00
101-253-740.000	Operating Supplies	116.24	0.00	0.00	400.00	600.00
101-253-801.000	Professional Services	3,858.54	3,656.22	3,947.12	3,200.00	2,800.00
101-253-834.000	Health Insurance	9,762.87	4,773.54	4,338.05	4,900.00	4,700.00
101-253-835.000	Medical Reimbursement	1,500.00	328.56	1,488.81	510.00	550.00
101-253-860.000	Transportation	0.00	0.00	0.00	0.00	0.00
101-253-874.000	Retirement	4,350.00	4,450.00	2,180.00	2,180.00	2,180.00
101-253-956.000	Miscellaneous	0.00	0.00	0.00	0.00	700.00
101-253-960.000	Education	0.00	0.00	917.50	1,000.00	250.00
101-253-975.000	Capital Outlay	0.00	190.78	700.00	1,000.00	2,500.00
Total Appropriations:		43,419.11	35,611.89	34,983.99	35,955.00	37,480.00

* timing and recording issue

101 TOWNSHIP HALL AND GROUNDS

GL Number	Description	2012 Activity	2013 Activity	2014 Activity	2014 Activity	Amended Budget	12/31/2015	YTD As Of	2016
							12/31/2015	12/31/2015	Proposed
--- Appropriations ---									
101-265-702.000	Salary & Wages	168.76	159.17	0.00	0.00	500.00	115.39	500.00	500.00
101-265-702.200	Salary & Wages Snowplowing	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
101-265-710.000	Twp. Share Medicare Withholding	2.45	2.31	0.00	0.00	10.00	1.68	10.00	10.00
101-265-715.000	Twp. Share Soc. Sec. Withholding	10.47	9.87	0.00	0.00	30.00	7.16	30.00	30.00
101-265-740.000	Operating Supplies	402.42	320.57	8.97	8.97	200.00	0.00	200.00	200.00
101-265-775.000	Repair & Maintenance Supplies	935.80	121.77	647.83	647.83	900.00	17.96	800.00	800.00
101-265-801.000	Professional Services	401.93	387.67	83.33	83.33	300.00	1,118.33	300.00	300.00
101-265-920.000	Public Utilities	4,924.76	4,488.28	3,876.53	3,876.53	5,200.00	2,723.10	5,200.00	5,200.00
101-265-930.000	Repair & Maintenance	548.78	575.03	857.94	857.94	1,200.00	1,982.05	2,000.00	2,000.00
101-265-932.000	Grounds maintenance	182.70	277.50	331.79	331.79	1,500.00	0.00	1,200.00	1,200.00
101-265-933.000	Snowplowing	930.00	2,610.00	1,646.19	1,646.19	2,000.00	74.24	1,500.00	1,500.00
101-265-956.000	Miscellaneous	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
101-265-975.000	Capital Outlay	0.00	1,657.77	0.00	0.00	0.00	0.00	0.00	0.00
Total Appropriations:		8,508.07	10,609.94	7,452.58	7,452.58	11,840.00	6,039.91	11,740.00	11,740.00

101 CEMETERY

		12/31/2015		YTD As Of			
GL Number	Description	2012 Activity	2013 Activity	2014 Activity	Budget	12/31/2015	2016 Proposed
--- Appropriations ---							
101-278-702.000	Salary & Wages	33,526.81	23,968.86	8,787.50	11,200.00	7,041.90	11,200.00
101-278-702.015	Salary & Wages Mangement	0.00	0.00	17,976.92	24,000.00	21,215.38	24,000.00
101-278-702.016	Salary & Wages Clerical Mangement	0.00	0.00	4,730.77	6,000.00	1,846.15	6,000.00
101-278-702.020	Salary & Wages Clerical Help	2,922.95	8,305.78	0.00	0.00	0.00	0.00
101-278-702.060	Cem Wage Grave Openings	2,900.00	2,450.00	0.00	0.00	0.00	0.00
101-278-702.100	Salary & Wages: Unemployment	4,668.48	6,452.00	3,707.00	3,800.00	3,615.00	3,800.00
101-278-702.200	Salary & Wages Snowplowing	0.00	0.00	0.00	0.00	0.00	0.00
101-278-702.300	Health Insurance Buyout	1,800.00	1,350.00	0.00	0.00	0.00	0.00
101-278-710.000	Twp. Share Medicare Withholding	596.67	523.07	456.68	600.00	436.50	600.00
101-278-715.000	Twp. Share Soc. Sec. Withholding	2,551.26	2,236.63	1,952.71	2,560.00	1,866.39	2,560.00
101-278-720.000	Fringes	0.00	0.00	0.00	0.00	0.00	0.00
101-278-727.000	Office Supplies	49.59	89.16	87.70	150.00	64.87	150.00
101-278-740.000	Operating Supplies	7,341.22	5,723.60	7,037.94	7,500.00	2,381.90	750.00
101-278-775.000	Repair & Maintenance Supplies	2,065.08	2,958.36	3,787.67	3,200.00	3,450.32	3,200.00
101-278-801.000	Professional Services	12,723.79	5,092.59	483.33	2,000.00	5,638.33	6,000.00
101-278-801.010	Manpower	9,730.00	10,409.00	10,339.00	9,000.00	8,253.07	9,000.00
101-278-801.020	Prof. Services Grave Opening/Closing	5,050.00	12,550.00	10,450.00	12,000.00	8,800.00	12,000.00
101-278-834.000	Health Insurance	0.00	0.00	4,026.44	7,000.00	5,223.13	7,000.00
101-278-835.000	Medical Reimbursement	1,336.92	1,372.91	0.00	750.00	0.00	750.00
101-278-850.000	Communication	884.94	709.72	815.19	800.00	737.04	800.00
101-278-860.000	Transportation	0.00	0.00	0.00	50.00	0.00	50.00
101-278-874.000	Retirement	3,250.30	3,655.81	0.00	3,100.00	3,000.00	3,000.00
101-278-900.000	Printing & Publishing	0.00	75.60	0.00	0.00	80.33	100.00
101-278-920.000	Public Utilities	2,306.46	2,495.67	2,309.89	2,500.00	2,635.78	2,500.00
101-278-930.000	Repair & Maintenance	2,279.03	3,052.43	4,568.48	3,200.00	1,786.96	3,200.00
101-278-933.000	Snowplowing	330.00	1,120.00	891.19	1,000.00	74.18	600.00
101-278-956.000	Miscellaneous	0.00	144.00	0.00	50.00	328.00	50.00
101-278-958.000	Membership & Dues	0.00	0.00	0.00	50.00	0.00	50.00
101-278-960.000	Education	0.00	0.00	0.00	100.00	33.50	100.00
101-278-971.000	Repurchase of Cemetery Lots	0.00	300.00	300.00	200.00	360.00	500.00
101-278-975.000	Capital Outlay	10,436.76	426.55	8,439.96	12,000.00	7,000.00	9,000.00
Total Appropriations:		106,750.26	95,461.74	91,148.37	112,810.00	85,868.73	106,960.00

101 PLANNING COMMISSION

GL Number	Description	2012 Activity	2013 Activity	2014 Activity	12/31/2015 Amended Budget	YTD As Of 12/31/2015	2016 Proposed
--- Appropriations ---							
101-410-702.000	Salary & Wages	8,135.04	4,067.64	5,566.61	8,000.00	6,666.60	8,000.00
101-410-702.020	Salary & Wages Clerical Help	0.00	0.00	0.00	50.00	0.00	0.00
101-410-702.030	Salary & Wages Per Diems	1,920.00	2,208.00	1,344.00	2,000.00	1,312.00	2,000.00
101-410-710.000	Twp. Share Medicare Withholding	145.75	90.99	101.59	145.00	115.63	145.00
101-410-715.000	Twp. Share Soc. Sec. Withholding	623.33	389.07	434.62	625.00	494.69	625.00
101-410-727.000	Office Supplies	123.20	196.64	284.66	300.00	0.00	200.00
101-410-740.000	Operating Supplies	0.00	0.00	0.00	0.00	65.50	100.00
101-410-801.000	Professional Services	0.00	1,746.83	300.33	2,000.00	247.50	4,000.00
101-410-860.000	Transportation	0.00	0.00	478.24	100.00	0.00	100.00
101-410-874.000	Retirement	0.00	0.00	0.00	900.00	0.00	800.00
101-410-900.000	Printing & Publishing	134.60	383.00	250.80	250.00	356.20	350.00
101-410-956.000	Miscellaneous	0.00	0.00	0.00	50.00	0.00	50.00
101-410-960.000	Education	0.00	429.00	532.00	600.00	99.00	500.00
Total Appropriations:		11,081.92	9,511.17	9,392.85	15,020.00	9,357.12	16,870.00

101 HIGHWAYS & STREETS

GL Number	Description	2012 Activity	2013 Activity	2014 Activity	12/31/2015 Amended Budget	YTD As Of 12/31/2015	2016 Proposed
--- Appropriations ---							
101-446-775.000	Repair & Maintenance Supplies	0.00	0.00	0.00	0.00	0.00	0.00
101-446-801.000	Professional Services	0.00	0.00	0.00	10,000.00	540.60	5,000.00
101-446-805.000	Contractual Services Roads	101,701.15	1,900.00	110,063.35	108,000.00	96,562.23	130,000.00
101-446-807.000	Contractual Services Sidewalks	0.00	0.00	0.00	35,000.00	0.00	15,000.00
101-446-815.000	BRT Road Millage	0.00	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
Total Appropriations:		101,701.15	1,900.00	110,063.35	153,000.00	97,102.83	150,000.00

101 STREET LIGHTS

GL Number	Description	2012 Activity	2013 Activity	2014 Activity	12/31/2015 Amended Budget	YTD As Of 12/31/2015	2016 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	250.00	0.00	250.00
101-448-920.000	Public Utilities	11,245.47	(356.41)	8,531.08	9,000.00	6,777.37	9,100.00
101-448-930.000	Repair & Maintenance	0.00	0.00	0.00	0.00	0.00	0.00
101-448-975.000	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00
Total Appropriations:		11,245.47	(356.41)	8,531.08	9,250.00	6,777.37	9,350.00

101 INDUSTRIAL PARK

GL Number	Description	2012 Activity	2013 Activity	2014 Activity	Amended Budget	YTD As Of 12/31/2015	2016 Proposed
--- Appropriations ---							
101-450-956.000	Miscellaneous-Spec Assess Admin	0.00	0.00	0.00	0.00	0.00	0.00
101-450-990.100	Ind. Park Infrastructure	115,660.93	50,169.99	0.00	56,000.00	51,021.71	52,000.00
Total Appropriations:		115,660.93	50,169.99	0.00	56,000.00	51,021.71	52,000.00

101 INDUSTRIAL DEVELOPMENT

GL Number	Description	2012 Activity	2013 Activity	2014 Activity	12/31/2015 Amended Budget	YTD As Of 12/31/2015	2016 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. Withholding	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	100.00
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
101-728-870.000	Community Promotion	2,500.00	2,500.00	2,500.00	2,500.00	2,500.00	2,500.00
101-728-900.000	Printing & Publishing	0.00	0.00	0.00	500.00	0.00	500.00
101-728-930.000	Repair & Maintenance	0.00	0.00	2.98	1,500.00	0.00	1,000.00
101-728-956.000	Miscellaneous	0.00	0.00	0.00	0.00	0.00	0.00
101-728-958.000	Membership & Dues	90.00	0.00	0.00	500.00	0.00	200.00
101-728-975.000	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00
Total Appropriations:		2,590.00	2,500.00	2,502.98	5,600.00	2,500.00	4,800.00

101 PARKS & RECREATION

GL Number	Description	2012 Activity	2013 Activity	2014 Activity	2014 Activity	Amended Budget	12/31/2015	YTD As Of
							12/31/2015	2016 Proposed
--- Appropriations ---								
101-751-702.000	Salary & Wages	2,266.38	2,047.79	482.90	1,300.00	134.76	1,200.00	1,200.00
101-751-702.015	Salary & Wages Mangement	0.00	0.00	946.15	1,200.00	369.23	1,200.00	1,200.00
101-751-702.070	Park Supervisor	2,500.00	2,500.00	2,500.00	2,500.00	2,500.00	2,575.00	2,575.00
101-751-710.000	Twp. Share Medicare Withholding	69.11	65.95	56.97	75.00	43.55	75.00	75.00
101-751-715.000	Twp. Share Soc. Sec. Withholding	295.53	281.96	243.59	310.00	186.24	310.00	310.00
101-751-727.000	Office Supplies	0.00	0.00	0.00	0.00	0.00	0.00	0.00
101-751-740.000	Operating Supplies	2,842.58	1,648.64	1,611.18	2,000.00	248.20	1,800.00	1,800.00
101-751-775.000	Repair & Maintenance Supplies	705.13	679.27	264.27	1,000.00	72.83	500.00	500.00
101-751-801.000	Professional Services	420.85	425.44	0.00	200.00	196.00	300.00	300.00
101-751-860.000	Transportation	0.00	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	0.00
101-751-920.000	Public Utilities	386.57	315.79	289.50	350.00	269.69	350.00	350.00
101-751-930.000	Repair & Maintenance	883.27	504.83	508.74	800.00	257.25	600.00	600.00
101-751-956.000	Miscellaneous	0.00	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	0.00
101-751-975.000	Capital Outlay	1,407.51	0.00	0.00	1,500.00	0.00	1,000.00	1,000.00
Total Appropriations:		11,776.93	8,469.67	6,903.30	11,235.00	4,277.75	9,910.00	9,910.00

203 PERRY STREET SIDEWALK

GL Number	Description	2012 Activity	2013 Activity	2014 Activity	2015 Activity	Amended Budget	12/31/2015	YTD As Of	2016 Proposed
--- Estimated Revenue ---									
203-000-664.000	Int. & Div. on Earnings	0.00	0.00	0.00	0.00	0.00	0.00	0.00	50.00
203-000-670.000	Special Assessment	0.00	0.00	0.00	0.00	0.00	0.00	0.00	55,000.00
203-000-687.000	Miscellaneous Income	0.00	0.00	0.00	0.00	0.00	0.00	0.00	30,000.00
203-000-696.100	Loan from Revolving Fund	0.00	0.00	0.00	0.00	0.00	0.00	0.00	378,000.00
203-000-697.000	Transfer in from other Funds	0.00	0.00	0.00	0.00	35,000.00	35,000.00	0.00	0.00
Total Estimated Revenue:		0.00	0.00	0.00	0.00	35,000.00	35,000.00	0.00	463,050.00
--- Appropriations ---									
203-000-801.000	Professional Services	0.00	0.00	0.00	0.00	35,000.00	16,847.89	16,847.89	53,550.00
203-000-805.000	Contractual Services	0.00	0.00	0.00	0.00	0.00	0.00	0.00	369,500.00
203-000-956.000	Miscellaneous	0.00	0.00	0.00	0.00	0.00	0.00	0.00	40,000.00
Total Appropriations:		0.00	0.00	0.00	0.00	35,000.00	16,847.89	16,847.89	463,050.00
Net of Revenues & Appropriations:		0.00	0.00	0.00	0.00	0.00	18,152.11	0.00	0.00

204 MUNICIPAL ROAD FUND

GL Number	Description	2012 Activity	2013 Activity	2014 Activity	12/31/2015 Amended Budget	YTD As Of 12/31/2015	2016 Proposed
--- Estimated Revenue ---							
204-000-403.000	Curent real property tax	0.00	0.00	0.00	205,000.00	203,381.36	210,000.00
204-000-664.000	Interest & Dividends	0.00	0.00	0.00	0.00	0.00	50.00
204-000-697.000	Transfer in from other Funds	0.00	0.00	0.00	0.00	0.00	0.00
204-000-698.000	Advance from Fund Balance	0.00	0.00	0.00	0.00	0.00	0.00
Total Estimated Revenue:		0.00	0.00	0.00	205,000.00	203,381.36	210,050.00
--- Appropriations ---							
204-000-801.000	Professional Services	0.00	0.00	0.00	0.00	0.00	0.00
204-000-805.000	Contractual Services	0.00	0.00	0.00	205,000.00	203,260.73	208,000.00
Total Appropriations:		0.00	0.00	0.00	205,000.00	203,260.73	208,000.00
Net of Revenues & Appropriations:		0.00	0.00	0.00	0.00	120.63	2,050.00

206 FIRE DEPARTMENT

		12/31/2015		YTD As Of			
GL Number	Description	2012 Activity	2013 Activity	2014 Activity	Budget	12/31/2015	2016 Proposed
--- Estimated Revenue ---							
206-000-400.000	Revenue Control	0.00	0.00	0.00	0.00	0.00	0.00
206-000-403.000	Current Real Property Tax	200,668.33	203,458.16	205,748.45	206,000.00	179,392.00	208,000.00
206-000-407.000	Delinquent Real Property Tax	0.00	0.00	44.10	0.00	0.00	0.00
206-000-580.000	FEMA Grant	0.00	0.00	0.00	0.00	3,788.00	0.00
206-000-582.000	Contribution Mecosta Co. F.R.	13,399.29	14,125.80	12,427.34	15,000.00	10,742.00	15,000.00
206-000-664.000	Int. & Div. on Earnings	284.27	302.25	325.52	3,200.00	157.00	200.00
206-000-673.000	Sale of Fixed Assets	0.00	0.00	0.00	0.00	0.00	0.00
206-000-675.000	Donations	0.00	30.75	151.00	0.00	0.00	0.00
206-000-676.000	Reimbursements	105.00	661.50	10,000.00	50.00	0.00	50.00
206-000-680.000	Contributions	0.00	0.00	0.00	50.00	0.00	50.00
206-000-687.000	Miscellaneous	(756.61)	569.31	(54.72)	50.00	0.00	50.00
206-000-697.000	Transfer from other Fund	0.00	0.00	0.00	0.00	0.00	0.00
206-000-698.000	Advance from Fund Balance	0.00	0.00	0.00	0.00	0.00	204,650.00
Total Estimated Revenue:		213,700.28	219,147.77	228,641.69	224,350.00	194,079.00	428,000.00
--- Appropriations ---							
206-000-700.000	Expenditure Control	0.00	0.00	0.00	0.00	0.00	0.00
206-000-702.000	Salary & Wages	32,100.00	31,170.00	36,930.00	36,000.00	33,255.00	36,000.00
206-000-702.020	Clerk's Salary	0.00	0.00	0.00	0.00	0.00	0.00
206-000-702.025	Salary & Wages Reports	720.00	802.50	657.50	900.00	693.00	900.00
206-000-702.050	Salary & Wages First Responder	17,600.00	17,560.00	10,216.00	17,000.00	9,563.00	17,000.00
206-000-702.080	Chief's Salary & Wages	6,999.96	6,999.96	6,895.88	7,000.00	5,833.00	7,000.00
206-000-702.085	Ass't Chief's Salary & Wages	4,184.78	4,184.76	4,306.81	4,300.00	3,583.00	4,300.00
206-000-702.200	Salary & Wages Snowplowing	0.00	0.00	0.00	0.00	0.00	0.00
206-000-710.000	Twp. Share Medicare Withholding	893.25	880.40	855.60	920.00	767.00	950.00
206-000-715.000	Twp. Share Soc. Sec. Withholding	3,819.48	3,764.48	3,658.39	3,900.00	3,281.00	4,050.00
206-000-727.000	Office Supplies	1,687.15	1,435.62	2,584.55	2,500.00	442.00	1,000.00
206-000-740.000	Operating Supplies	8,535.35	9,959.26	8,755.38	9,000.00	6,181.00	9,000.00
206-000-775.000	Repair & Maintenance Supplies	722.02	1,526.22	829.24	1,500.00	13,180.00	1,500.00

206-000-801.000	Professional Services	3,958.39	1,479.79	4,915.50	3,500.00	1,225.00	3,500.00
206-000-801.030	Preincident Surveys	375.00	6,075.00	1,275.00	3,000.00	675.00	3,000.00
206-000-850.000	Communication	2,244.64	1,879.33	2,414.29	2,100.00	2,753.00	2,500.00
206-000-860.000	Transportation	123.08	63.27	0.00	100.00	0.00	100.00
206-000-870.000	Community Promotion	662.20	2,508.80	1,745.15	2,500.00	1,356.00	2,000.00
206-000-900.000	Printing & Publishing	0.00	167.40	117.00	100.00	0.00	100.00
206-000-911.000	Insurance & Bonds	44,291.20	11,223.60	9,310.80	15,000.00	43,674.00	12,000.00
206-000-920.000	Public Utilities	7,262.49	6,447.95	7,656.54	7,500.00	6,059.00	8,000.00
206-000-930.000	Repair & Maintenance	14,186.99	11,493.25	16,989.37	13,000.00	6,995.00	13,000.00
206-000-932.000	Grounds Maintenance	0.00	0.00	0.00	500.00	105.00	500.00
206-000-933.000	Snowplowing	750.00	2,590.00	1,341.18	2,000.00	74.00	2,000.00
206-000-935.000	Bldg. & Grounds Repair & Maintenance	5,309.80	22,667.04	3,446.78	2,000.00	671.00	2,000.00
206-000-940.000	Rent & Expenses	0.00	0.00	0.00	0.00	0.00	0.00
206-000-956.000	Miscellaneous	0.00	0.00	151.00	0.00	0.00	100.00
206-000-958.000	Membership & Dues	265.00	265.00	240.00	300.00	475.00	500.00
206-000-960.000	Education	1,753.21	3,081.20	164.00	4,000.00	4,443.00	4,000.00
206-000-964.000	M.I.T. Tax Refund	0.00	0.00	0.00	0.00	0.00	0.00
206-000-975.000	Capital Outlay	24,559.73	19,662.78	30,349.70	15,000.00	2,392.00	293,000.00
206-000-980.000	Capital Outlay FEMA Grant	0.00	0.00	0.00	0.00	0.00	0.00
206-000-980.001	Capital Outlay DNR Grant	0.00	0.00	0.00	0.00	7,683.00	0.00
206-000-980.002	Capital Outlay Meijers Grant	0.00	0.00	0.00	0.00	0.00	0.00
206-000-991.000	Contract Payment Principal	40,729.73	0.00	0.00	0.00	0.00	0.00
206-000-995.000	Contract Payment Interest	708.54	0.00	0.00	0.00	0.00	0.00
Total Appropriations:		224,441.99	167,887.61	155,805.66	153,620.00	155,388.00	428,000.00

Net of Revenues & Appropriations:		(10,741.71)	51,260.16	72,836.03	70,730.00	38,691.00	0.00
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212 LIQUOR LAW FUND

GL Number	Description	2012 Activity	2013 Activity	2014 Activity	Amended Budget	12/31/2015	YTD As Of
						12/31/2015	2016 Proposed
--- Estimated Revenue ---							
212-000-400.000	Revenue Control	0.00	0.00	0.00	0.00	0.00	0.00
212-000-574.000	State Shared Revenue	5,340.50	5,511.55	5,716.70	5,400.00	5,476.00	5,400.00
212-000-664.000	Int. & Div. on Earnings	0.00	0.00	0.00	0.00	0.00	0.00
212-000-698.000	Advance from Fund Balance	0.00	0.00	0.00	0.00	0.00	0.00
Total Estimated Revenue:		5,340.50	5,511.55	5,716.70	5,400.00	5,476.00	5,400.00
--- Appropriations ---							
212-000-700.000	Expenditure Control	0.00	0.00	0.00	0.00	0.00	0.00
212-000-801.000	Professional Services	5,436.75	5,484.05	5,716.70	5,400.00	192.50	5,400.00
Total Appropriations:		5,436.75	5,484.05	5,716.70	5,400.00	192.50	5,400.00
Net of Revenues & Appropriations:		(96.25)	27.50	0.00	0.00	5,283.50	0.00

246 TOWNSHIP IMPROVEMENT REVOLVING FUND

GL Number	Description	2012 Activity	2013 Activity	2014 Activity	12/31/2015 Amended Budget	YTD As Of 12/31/2015	2016 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	Payment from Sidewalk Fund	0.00	0.00	0.00	0.00	0.00	0.00
246-000-664.000	Int. & Div. on Earnings	0.00	0.00	0.00	0.00	0.00	50.00
246-000-697.000	Transfer from Other Funds	0.00	0.00	0.00	0.00	0.00	230,000.00
246-000-698.000	Advance from Fund Balance	0.00	0.00	0.00	0.00	0.00	160,000.00
Total Estimated Revenue:		0.00	0.00	0.00	0.00	0.00	390,050.00
--- Appropriations ---							
246-000-700.000	Expenditure Control	0.00	0.00	0.00	0.00	0.00	0.00
246-000-998.100	Loan to Sidewalk Fund	0.00	0.00	0.00	0.00	0.00	378,000.00
246-000-996.100	Interest payment	0.00	0.00	0.00	0.00	0.00	7,600.00
246-000-999.000	Transfer to Other Funds	0.00	0.00	0.00	0.00	0.00	0.00
Total Appropriations:		0.00	0.00	0.00	0.00	0.00	385,600.00
Net of Revenues & Appropriations:		0.00	0.00	0.00	0.00	0.00	4,450.00

249 BUILDING 2016

GL Number	Description	12/31/2015				YTD As Of
		2012 Activity	2013 Activity	2014 Activity	Amended Budget	
--- Estimated Revenue ---						
249-000-400.000	Revenue Control	0.00	0.00	0.00	0.00	0.00
249-000-608.000	Chg. for Serv.Fees/Bldg.Permits	16,255.00	55,826.00	55,321.25	42,000.00	45,000.00
249-000-664.000	Int. & Div. on Earnings	80.12	47.79	35.24	280.00	12.00
249-000-676.000	Reimbursements	0.00	0.00	0.00	0.00	0.00
249-000-687.000	Miscellaneous	0.00	0.00	0.00	0.00	0.00
249-000-697.000	Transfer from other Fund	3,200.00	0.00	0.00	0.00	0.00
249-000-698.000	Advance from Fund Balance	0.00	0.00	0.00	5,460.00	2,670.00
Total Estimated Revenue:		19,535.12	55,873.79	55,356.49	47,740.00	47,670.00

--- Appropriations ---

249-000-700.000	Expenditure Control	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
249-000-702.000	Salary & Wages	6,927.83	9,036.31	8,399.14	9,500.00	7,523.00	9,000.00		
249-000-702.020	Salary & Wages Clerical Help	3,239.00	3,901.43	9,983.92	10,000.00	8,320.00	10,000.00		
249-000-702.030	Salary & Wages Per Diems	0.00	0.00	0.00	0.00	0.00	0.00		
249-000-703.000	Salary & Wages Electrical Insp	2,110.80	5,109.40	6,971.35	5,500.00	5,135.00	6,000.00		
249-000-704.000	Salary & Wages Plbg-Mech Insp	3,139.12	6,954.25	7,293.95	7,500.00	6,825.00	8,000.00		
249-000-705.000	Salary & Wages Site Plan Review	850.00	3,000.00	4,100.00	3,500.00	4,300.00	3,000.00		
249-000-710.000	Twp. Share Medicare Withholding	276.16	406.03	532.85	540.00	466.00	540.00		
249-000-715.000	Twp. Share Soc. Sec. Withholding	1,180.75	1,736.08	2,278.36	2,300.00	1,990.00	2,300.00		
249-000-720.000	Fringes	0.00	0.00	0.00	0.00	0.00	0.00		
249-000-727.000	Office Supplies	127.90	73.53	641.25	100.00	0.00	100.00		
249-000-740.000	Operating Supplies	113.24	404.75	221.40	100.00	356.00	200.00		
249-000-775.000	Repair & Maintenance Supplies	0.00	0.00	0.00	50.00	0.00	0.00		
249-000-801.000	Professional Services	755.00	775.00	805.00	500.00	795.00	0.00		
249-000-834.000	Health Insurance	567.92	594.73	542.70	1,900.00	531.00	600.00		
249-000-835.000	Medical Reimbursement	150.00	75.00	0.00	200.00	0.00	200.00		
249-000-836.000	Refunds	0.00	0.00	0.00	0.00	0.00	0.00		
249-000-850.000	Communication	0.00	0.00	0.00	0.00	0.00	0.00		
249-000-850.100	Cell Phone	60.00	150.00	180.00	200.00	135.00	180.00		
249-000-860.000	Transportation	564.47	825.74	1,353.70	1,200.00	1,297.00	1,500.00		
249-000-874.000	Retirement	325.00	325.00	998.40	1,000.00	1,000.00	1,000.00		
249-000-900.000	Printing & Publishing	0.00	62.85	0.00	100.00	0.00	100.00		
249-000-911.000	Insurance & Bonds	0.00	0.00	0.00	0.00	0.00	0.00		
249-000-940.000	Rent & Expenses	2,062.50	2,250.00	2,250.00	2,250.00	2,063.00	2,250.00		
249-000-956.000	Miscellaneous	0.00	0.00	0.00	0.00	0.00	0.00		
249-000-958.000	Membership & Dues	178.50	50.00	62.50	100.00	248.00	200.00		
249-000-960.000	Education	0.00	86.99	1,500.00	400.00	419.00	1,000.00		
249-000-975.000	Capital Outlay	0.00	0.00	3,800.00	800.00	0.00	1,500.00		
Total Appropriations:		22,628.19	35,817.09	51,914.52	47,740.00	41,403.00	47,670.00		

Net of Revenues & Appropriations:

(3,093.07)

20,056.70

3,441.97

0.00

10,096.00

0.00

590 SEWER FUND

GL Number	Description	12/31/2015				YTD As Of
		2012 Activity	2013 Activity	2014 Activity	Amended Budget	

--- Estimated Revenue ---						
590-000-400.000	Revenue Control	0.00	0.00	0.00	0.00	0.00
590-000-625.000	Tap-In-Fees	0.00	21,104.25	0.00	100,000.00	150,625.00
590-000-625.100	Watrt Tap-in Fees	0.00	0.00	0.00	0.00	0.00
590-000-626.000	Charg. for Serv. (utilities)	375,438.50	372,019.04	387,764.85	380,000.00	368,633.00
590-000-627.000	Penalty on Delinquent Utility Bills	3,597.88	2,142.10	2,513.97	1,800.00	5,424.00
590-000-642.000	Tap In Fees	0.00	0.00	50,000.00	0.00	0.00
590-000-664.000	Int. & Div. on Earnings	950.86	932.69	797.50	5,000.00	326.00
590-000-664.594	Bike Path Interest	0.00	0.00	0.00	0.00	0.00
590-000-676.000	Reimbursements	0.00	0.00	0.00	0.00	2,026.00
590-000-687.000	Miscellaneous	1,644.02	0.00	0.00	20.00	0.00
590-000-697.000	Transfer from other Fund	0.00	0.00	0.00	0.00	0.00
590-000-698.000	Advance from Fund Balance	0.00	0.00	0.00	195,000.00	0.00
Total Estimated Revenue:		381,631.26	396,198.08	441,076.32	681,820.00	527,034.00

--- Appropriations ---						
590-000-700.000	Expenditure Control	0.00	0.00	0.00	0.00	0.00
590-000-702.000	Salary & Wages	5,800.00	7,899.96	7,899.96	7,900.00	6,583.00
590-000-702.050	Salary & Wages Emergency Calls	0.00	0.00	0.00	0.00	0.00
590-000-702.200	Salary & Wages Snowplowing	0.00	0.00	0.00	0.00	0.00
590-000-710.000	Twp. Share Medicare Withholding	7.01	114.60	114.60	125.00	96.00
590-000-715.000	Twp. Share Soc. Sec. Withholding	29.97	489.80	489.80	500.00	408.00
590-000-720.000	Fringes	0.00	0.00	0.00	0.00	0.00
590-000-727.000	Office Supplies	327.79	636.63	406.42	750.00	430.00
590-000-740.000	Operating Supplies	3,098.13	1,776.99	924.67	1,500.00	304.00
590-000-775.000	Repair & Maintenance Supplies	358.81	538.46	222.26	700.00	0.00
590-000-801.000	Professional Services	10,785.94	27,784.14	14,888.30	4,000.00	29,329.00
590-000-801.050	Miss Digg's	0.00	0.00	0.00	4,000.00	2,400.00
590-000-803.000	IPP Contract Payment To City B. R.	0.00	0.00	0.00	0.00	0.00
590-000-804.000	Contract Payment to City B.R.	251,711.54	167,492.03	214,870.47	190,000.00	177,007.00
						220,000.00

590-000-805.000	Contractual Services	25,297.67	24,352.50	63,438.10	35,000.00	50,913.00	35,000.00
590-000-805.100	Extra Contractual Services	551.04	0.00	2,575.25	18,000.00	12,667.00	17,500.00
590-000-834.000	Health Insurance	0.00	1,831.37	2,988.18	2,080.00	2,920.00	2,080.00
590-000-835.000	Medical Reimbursement	0.00	375.00	0.00	240.00	492.00	250.00
590-000-836.000	Refunds	0.00	0.00	0.00	25.00	0.00	25.00
590-000-850.000	Telephone	0.00	0.00	0.00	0.00	0.00	0.00
590-000-860.000	Transportation	0.00	0.00	0.00	0.00	0.00	0.00
590-000-874.000	Retirement	1,450.00	1,950.00	1,020.00	950.00	1,020.00	1,020.00
590-000-900.000	Printing & Publishing	156.15	137.70	0.00	100.00	0.00	100.00
590-000-911.000	Insurance & Bonds	2,336.00	2,084.00	1,223.00	2,500.00	2,165.00	2,500.00
590-000-920.000	Public Utilities	20,037.53	22,686.93	21,458.69	21,000.00	18,718.00	23,000.00
590-000-930.000	Repair & Maintenance	2,889.04	239.34	13,257.01	31,000.00	12,005.00	8,000.00
590-000-933.000	Snowplowing	234.57	3,570.42	3,498.01	2,200.00	510.00	2,000.00
590-000-935.000	Bldg. & Grounds Repair & Maintenance	0.00	0.00	0.00	50.00	0.00	50.00
590-000-941.000	Equipment Rental	0.00	0.00	0.00	100.00	0.00	100.00
590-000-956.000	Miscellaneous	0.00	0.00	0.00	0.00	0.00	0.00
590-000-958.000	Membership & Dues	275.00	0.00	280.00	300.00	295.00	300.00
590-000-960.000	Education	0.00	0.00	750.00	500.00	0.00	450.00
590-000-968.000	Depreciation	64,032.00	64,970.00	67,797.12	64,000.00	0.00	67,500.00
590-000-975.000	Capital Outlay	4,183.76	10,225.23	2,062.00	266,000.00	104,604.00	20,000.00
590-000-992.000	Bond Principal Payment	0.00	0.00	0.00	20,200.00	20,200.00	0.00
590-000-996.000	Bond Interest Payment	9,756.60	9,150.60	8,519.35	8,100.00	7,863.00	0.00
590-000-997.000	Amortization of Issuance	0.00	0.00	0.00	0.00	0.00	0.00
590-000-998.000	Operating Transfer Out	0.00	0.00	0.00	0.00	0.00	0.00
590-000-999.000	Transfer to Other Fund	0.00	0.00	0.00	0.00	0.00	0.00
590-000-999.100	Trans to Sewer Bond Reduction Fund	0.00	0.00	0.00	0.00	0.00	0.00
590-000-999.300	BRPS Share Tap-In Fees	0.00	0.00	0.00	0.00	0.00	0.00
590-000-999.400	Transfer To General Fund	0.00	0.00	0.00	0.00	0.00	0.00
590-000-999.450	Transfer to Sewer Equipment Fund	0.00	6,700.00	0.00	0.00	0.00	0.00
590-000-999.500	Trans to Sewer Capital Reserve Fund	0.00	50,000.00	0.00	0.00	0.00	0.00
Total Appropriations:		403,318.55	405,005.70	428,683.19	681,820.00	450,965.00	424,700.00
Net of Revenues & Appropriations:		(21,687.29)	(8,807.62)	12,393.13	0.00	76,069.00	0.00

591 WATER FUND

GL Number	Description	12/31/2015				2016 Proposed
		2012 Activity	2013 Activity	2014 Activity	Amended Budget	
--- Estimated Revenue ---						
591-000-625.000	Tap-In Fees	0.00	0.00	0.00	0.00	0.00
591-000-626.000	Charg. for Serv. (utilities)	1,365.00	1,898.00	1,983.15	1,900.00	2,000.00
591-000-627.000	Pen. & Int. Delinquent Bills	1.67	2.77	1.78	0.00	1.00
591-000-664.000	Int. & Div. on Earnings	0.00	0.00	0.00	0.00	0.00
591-000-676.000	Reimbursements	0.00	0.00	0.00	0.00	0.00
591-000-697.000	Transfer from other Fund	0.00	0.00	0.00	0.00	0.00
591-000-698.000	Advance from Fund Balance	0.00	0.00	0.00	0.00	0.00
Total Estimated Revenue:		1,366.67	1,900.77	1,984.93	1,900.00	2,000.00
--- Appropriations ---						
591-000-740.000	Operating Supplies	263.39	597.63	2,204.53	2,100.00	2,000.00
591-000-775.000	Repair & Maintenance Supplies	7.10	26.03	108.07	200.00	200.00
591-000-801.000	Professional Services	5,210.55	1,189.35	0.00	500.00	1,800.00
591-000-801.050	Miss Dig's	0.00	0.00	0.00	0.00	300.00
591-000-805.000	Contractual Services	3,853.95	6,256.00	12,000.00	12,000.00	12,000.00
591-000-805.100	Extra Contractual Services	0.00	0.00	0.00	200.00	0.00
591-000-900.000	Printing & Publishing	158.40	153.00	0.00	0.00	0.00
591-000-911.000	Insurance & Bonds	0.00	0.00	0.00	0.00	0.00
591-000-920.000	Public Utilities	5,448.62	6,340.71	6,810.84	8,000.00	8,200.00
591-000-930.000	Repair & Maintenance	482.27	221.11	2,391.64	1,500.00	1,000.00
591-000-933.000	Snowplowing	0.00	0.00	240.00	200.00	200.00
591-000-958.000	Membership & Dues	0.00	0.00	0.00	0.00	0.00
591-000-960.000	Education	0.00	0.00	0.00	0.00	0.00
591-000-968.000	Depreciation	0.00	0.00	0.00	0.00	0.00
591-000-975.000	Capital Outlay	8,250.00	662.90	0.00	0.00	0.00
Total Appropriations:		23,674.28	15,446.73	23,755.08	24,700.00	25,700.00
Net of Revenues & Appropriations:		(22,307.61)	(13,545.96)	(21,770.15)	(22,800.00)	(23,700.00)

594 INDUSTRIAL PARK BOND REPAYMENT FUND

GL Number	Description	2012 Activity	2013 Activity	2014 Activity	2014 Activity Amended Budget	YTD As Of 12/31/2015	2016 Proposed
--- Estimated Revenue ---							
594-000-575.000	Industrial Park EDA Grant	0.00	0.00	2,000.00	0.00	4,000.00	0.00
594-000-633.000	Land Sales	0.00	0.00	0.00	0.00	0.00	0.00
594-000-664.000	Int. & Div. on Earnings	288.05	204.49	0.00	200.00	0.00	100.00
594-000-670.000	Special Assessment	59,519.00	52,619.33	54,789.18	52,700.00	52,813.00	52,800.00
594-000-687.000	Miscellaneous	0.00	0.00	0.00	0.00	0.00	0.00
594-000-690.000	Bond Proceeds	0.00	535,547.07	0.00	0.00	0.00	0.00
594-000-691.000	Cost of Issuance	0.00	15,452.93	0.00	0.00	0.00	0.00
Total Estimated Revenue:		59,807.05	603,823.82	56,789.18	52,900.00	56,813.00	52,900.00
--- Appropriations ---							
594-000-702.200	Salary & Wages Snowplowing	0.00	0.00	0.00	0.00	0.00	0.00
594-000-710.000	Twp. Share Medicare Withholding	0.00	0.00	0.00	0.00	0.00	0.00
594-000-715.000	Twp. Share Soc. Sec. Withholding	0.00	0.00	0.00	0.00	0.00	0.00
594-000-801.000	Professional Services	635.00	505.11	327.86	500.00	250.00	500.00
594-000-801.001	Issurance Payments	0.00	14,760.20	0.00	0.00	0.00	0.00
594-000-932.000	Grounds Maintenance	0.00	0.00	0.00	0.00	0.00	0.00
594-000-992.000	Bond Principal Payment	45,610.46	586,152.15	59,711.14	44,000.00	41,000.00	44,000.00
594-000-996.000	Bond Interest Payment	34,836.14	29,529.52	12,779.33	8,100.00	5,160.00	8,100.00
594-000-999.000	Transfer to Other Fund	0.00	0.00	0.00	0.00	0.00	0.00
Total Appropriations:		81,081.60	630,946.98	72,818.33	52,600.00	46,410.00	52,600.00
Net of Revenues & Appropriations:		(21,274.55)	(27,123.16)	(16,029.15)	300.00	10,403.00	300.00

703 TAX COLLECTION FUND

GL Number	Description	2012 Activity	2013 Activity	2014 Activity	12/31/2015 Amended Budget	YTD As Of 12/31/2015	2016 Proposed
--- 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 Ta	0.00	0.00	(3,472.86)	1,000.00	7,114.84	1,000.00
Total Estimated Revenue:		0.00	0.00	(3,472.86)	1,000.00	7,114.84	1,000.00
--- Appropriations ---							
703-000-700.000	Expenditure Control	0.00	0.00	0.00	0.00	0.00	1,000.00
Total Appropriations:		0.00	0.00	0.00	0.00	0.00	1,000.00
Net of Revenues & Appropriations:		0.00	0.00	(3,472.86)	1,000.00	7,114.84	0.00

708 METRO FUND

GL Number	Description	2012 Activity	2013 Activity	2014 Activity	Amended Budget	12/31/2015	YTD As Of
						12/31/2015	2016 Proposed
--- Estimated Revenue ---							
708-000-576.000	Metro Revenue	4,284.68	4,377.16	4,214.86	4,200.00	3,389.46	4,200.00
708-000-664.000	Int. & Div. on Earnings	19.85	19.53	25.46	300.00	12.19	20.00
708-000-697.101	Transfer In	0.00	0.00	0.00	0.00	0.00	0.00
Total Estimated Revenue:		4,304.53	4,396.69	4,240.32	4,500.00	3,401.65	4,220.00
--- Appropriations ---							
708-000-801.000	Professional Services	0.00	0.00	0.00	0.00	0.00	4,220.00
Total Appropriations:		0.00	0.00	0.00	0.00	0.00	4,220.00
Net of Revenues & Appropriations:		4,304.53	4,396.69	4,240.32	4,500.00	3,401.65	0.00

711 HIGHLAND VIEW PERPETUAL CARE

GL Number	Description	2012 Activity	2013 Activity	2014 Activity	Amended Budget	YTD As Of
					12/31/2015	12/31/2015
--- Estimated Revenue ---						
711-000-400.000	Revenue Control	0.00	0.00	0.00	0.00	0.00
711-000-632.000	Chg. for Serv. (sale cem. lots)	4,500.00	1,588.50	2,304.00	2,400.00	4,770.00
711-000-664.000	Int. & Div. on Earnings	665.77	677.68	715.73	600.00	275.76
711-000-698.000	Advance from Fund Balance	0.00	0.00	0.00	0.00	0.00
Total Estimated Revenue:		5,165.77	2,266.18	3,019.73	3,000.00	5,045.76
--- Appropriations ---						
711-000-700.000	Expenditure Control	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
711-000-975.000	Capital Outlay	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
Total Appropriations:		0.00	0.00	0.00	0.00	0.00
Net of Revenues & Appropriations:		5,165.77	2,266.18	3,019.73	3,000.00	5,045.76
						5,100.00

CONCERNS FROM YOUR SUPERVISOR

Many projects have been completed that will help prevent some major maintenance problems, but there still is a lot of infiltration into the sewer system that needs to be located and repaired.

The big concern is 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 \$23,000.00. The township is already behind over \$110,000.00. 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 of the park, so this is not as big of concern as the water plant.