**PARK TOWNSHIP, HOLLAND MICHIGAN**

**2017 BUDGET**

Adopted March 10, 2016 for the Fiscal Year

April 1, 2016 – March 31, 2017

**Board of Trustees**

| | |
|---|---|
| Supervisor | Gerald Hunsburger |
| Clerk | Skip Keeter |
| Treasurer | Jan Steggerda |
| Trustee | Nicki Arendshorst |
| Trustee | Jim Chiodo |
| Trustee | Jeff Hoekstra |
| Trustee | Michael Toscano |

**Township Manager**

Gerald Felix

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Park Township

52 S. 152nd Avenue, Holland, Michigan 49424-6201
Phone (616) 399-4520 • Fax: (616) 399-8540
Website: www.parktownship.org • E-mail: Info@parktownship.org

April 14, 2016

TO: Township Board
FR: Jerry Felix
RE: FY 2016-2017 Budget

Attached is the FY 2016-2017 township combined budget. As in past years, while we are in excellent overall financial health there are a few funds that will require additional care over the next few fiscal years. Some were addressed during the budget work session on February 11 and some will most likely take additional research and analysis as we move into the new fiscal year.

In addition you may note that the budget format continues to be a work in progress, evolving as required by changing regulations. Finance Director Connie Vander Schaaf also continues to add modifications based on her past experiences as budget director for Ottawa County. All of the changes make the budget easier to review and allow us to better plan and account for revenues and expenditures. The entire budget continues to conform to applicable state budget and accounting statutes and with the generally accepted accounting practices.

Lastly you will note the changes to our organizational chart. While this will not affect budget categories or accounts at this point we are changing the names of two departments. Building Services Director Eric Davis will be moving to a part time status as the Building Inspector. The Building Services Department will be renamed the Facilities Maintenance Department and will include maintenance for all township facilities, including the Township Hall, all parks and other properties and the Bike Path System. Ryan Bromley will be the Department head for that operation. We have also changed the name of the Code Compliance/Zoning Administration Department to the Community Development Department. This keeps the name consistent with similar types of departments in other local municipal operations and will include Code Compliance, Zoning Administration and all building inspection activities. Current Code Compliance Officer/Zoning Administrator Ed deVries will be the Department Head for this new department. We believe we will continue to provide excellent services with these changes and also allow for significant savings to the budget.

**General Fund: FUND 101**

Current Year (FY 2015-2016) Review: We should finish the current year in fine shape with anticipated revenues covering expenditures. Revenues, mainly from additional building related fees were greater than budgeted. We also received slightly more than $25,000 in contributions toward the Centennial Celebration. Overall revenues are anticipated to be up nearly $70,000 over the originally budgeted amounts.

On the expenditure side there are no real surprises, with only slight overruns in some activities. Most activities are anticipated to be slightly less than budgeted. Overall expenditures are expected to be lower than originally budgeted by slightly more than $50,000.

FY 2016-2017 Overview:

Revenues: As with prior years we expect similar but slightly less overall General Fund revenues for the coming year. Property taxes will again increase slightly but we may indeed be required to again roll back the rates due to the state Headlee provisions. We are projecting an increase of just 1% over the current year. Although it appears that building activity is increasing we are being somewhat conservative in our estimates for building related fees and for state shared revenues. State shared revenues, a substantial component of General Fund revenues, have lagged somewhat during the last part of the fiscal year. This would indicate that the state economy is not as robust as some may claim, and we continue to get mixed reports regarding future revenues from the state. We are budgeting the same revenue level as what we anticipate receiving in the current year.

We have adjusted the administrative fees again this year to reflect what we believe are costs incurred by the General Fund for services provided for other Funds. We have lowered the fee charged to the Sewer Fund and we have again included nominal fees from both the Local Street Fund and the Airport Fund.

Expenditures: While we try to avoid stating that it will be "business as usual" in most cases that will continue to be the case. Most General Fund activities will "look and feel" quite similar to the recent fiscal years. The basic department activities, including the Board, Supervisor, Clerk and Treasurer are virtually unchanged. The budgets for the Manager, Assessor, Building Services, Planning, Code Compliance and Fire are all similar to prior years, except for some capital expenses.

Two items of note, however, are the already mentioned changes in the Building Services Department and Code Compliance/Zoning Department and the salary structure overall increase of 2.25%. As for the salary structure, we completed the Compensation Study final report two years ago. That report detailed a salary structure that included a low, midpoint and high range for every position classification. That study also recommended that the structure be revisited each year and an overall inflationary adjustment be made to keep the structure current. As noted in the final report:

> ***UPDATING THE COMPENSATION PLAN***
> *Economic conditions, the availability of people, and the prevailing labor market rates will all impact salary structures. To accurately reflect the labor market, the compensation plan must be reviewed and adjusted annually. In this sense, pay adjustments will be a two-step process:*
>
> *1. A general "across the Township Board" adjustment to each pay range should be made to reflect inflationary or cost of living increases;*

*2. Individual-level adjustments based on satisfactory performance or greater contributions should then be considered.*

*To adjust the pay plan, the Township could consider utilizing the Consumer Price Index (CPI). Related, there are a number of CPI indices that are reported. The Township should consider the CPI-U for the Midwest Region for the annual update. The first adjustment to the salary ranges should be made at the beginning of the 2014-15 fiscal year. It should be noted that range increases do not necessarily equate to pay increases; this latter point is a matter to be decided by the Township Board.*

In discussions with other local units we are recommending the entire scale be increased 2.25%. As noted and underlined in the above mentioned report, this does not equate to an across the board 2.25% increase. We will continue to base individual salaries on the basis of personnel evaluations and both internal and external equity.

Other proposed expense items of note include the following:

Township Board: 101-101-750: Dues and Subscriptions: This account again includes the membership fees for MACC, the Macatawa Watershed, the Chamber of Commerce, and Michigan Townships Association.

IT/Data Processing: 101-228-740: This account includes all of the upgrades to our technology including phones, computers, tablets and other devices. We have a replacement schedule for our desktop machines and have been upgrading as per the schedule. Our service agreement with Worksighted is included in account 101-228-803.

Elections: 101-262: We have budgeted for three elections during the fiscal year, one in May of 2016 (school election), the August primary and the November general election. Election worker salaries and other related election expenses peak every two years.

Township Office: 101-265-972: We have included funds for an update to the front lobby. This had been planned for the current year but will not be finalized before the end of the fiscal year.

Fire Department: 101-336: This set of accounts includes all of the costs for operating the two fire stations and includes all salaries, repairs and maintenance, communications and other related costs. This past calendar year the department responded to more than 300 calls, nearly one per day, a new "record" for the number of calls. This year has started off with a similar activity level with more than 30 calls recorded in January of 2016. Taking that into consideration we have increased slightly the salary and related costs to cover what we anticipate will be another high level response year. In addition we have included costs for a variety of additional equipment, most of which will require additional study and analysis prior to purchase. These items include some additional CPR training equipment (Acct 727), a commercial washer for fire turnout gear to eliminate taking the gear to professional cleaners (Acct 740), protective gear for Active Shooter response (Acct 740), and electronic door entry systems for Station 2 (Acct 930). We are researching grant funding for the Active Shooter gear and will do additional cost/benefit analyses for the other items prior to any purchase.

Building Inspections: 101-371: As noted in the narrative summary we anticipate some savings in this department due to the restructuring of the employee roster. Savings will be realized by a salary reduction and lower benefit costs, though some of that will be offset with some additional salary for the new department head, a portion of which is included in this department. (The salary allocation process will result in salary and benefit reductions in Township Property, Township Hall, Parks and Bike Path departments/funds as well.)

Anticipating additional building activity, we have also budgeted for some additional costs for our contract inspections, mostly for plumbing and mechanical work.

Drains: 101-445-801/930: We have again included nominal funds for orphan drain engineering and legal work and for drain maintenance as performed by the Drain office. As per our policy we contribute 25% of new construction and up to $5,000 per drain per year in at large costs. We anticipate that our costs for OCDC drain work during the current year to be in the $26,000 range with estimated costs in the new year to approach $35,000.

Highways and Streets: 101-446-930: Last year this "department" was radically altered from prior years. In the past we funded our share of local street repairs from this account. With the new street millage we have moved all of the construction related activity to the new Local Street Fund (Fund number 404). The current year figures includes preliminary work on the Ottawa Beach Road improvements but the actual improvements will be included in the Capital Improvement Fund. We have included a $150,000 transfer from the General Fund to the Local Street Fund for the coming year (Acct 101-966-999.404).

Community Services: 101-748-903: Included again for this coming year are funds for leaf pick up, three clean up days and for some non-profit community group contracts. Funds have been included for Project Clarity, the Holland Historical Trust and for a request from the Historic Ottawa Beach Society (HOBS) for some capital improvements at the Pump House Museum.

Transfers/Contingency: 101-966: We have included transfers from the General Fund for Fire Equipment ($100,000), Cemetery perpetual care ($15,000), for the General Fund share of local street repairs ($150,000) and funds for a potential plan to eliminate all of our Other Post Employee Benefit (OPEB) costs. OPEB refers to those benefits granted to retirees, such as retiree health. At the present time have accrued approximately $39,000 in potential "costs," a number based on actuarial studies of our current employee and the retiree benefits we provide. These costs have been required to be accounted for in our audit for some time and we have been successful in reducing our liability from more than $400,000 to the current number over the past five years or so. We would like to eliminate this cost in the future and will be presenting you some analysis and proposed benefit modifications for your consideration after the new fiscal year begins.

**Police/E-Unit Fund: FUND 207**

This fund derives nearly all its revenues from the .67 millage rate. With the renewal of the millage in the fall of 2014 we were able to restore the rolled back rate to the full .67. As with the General Fund we anticipate that tax revenues generated by the millage will increase only about 1%, to $643,000. We may also be required to roll back this millage rate due to current state

statues regarding millage rates. There are some smaller sources of revenue, including those from ordinance violation fines and from our parking enforcement efforts.

Our expenditures for Police and E-unit operations will be mostly for the contract we have with the Ottawa County Sheriff's office for providing these services. We continue to plan on the same level of service as in past years, including a cost sharing arrangement with Holland Township and a Community Policing Officer dedicated for Park Township. We also anticipate that our special park patrol with Sheriff Reserve Officers will again be available to assist with weekend and after hour patrols of parks and road ends. The cost of school crossing guards, estimated at $15,000, has also been included in the budget.

We note that we anticipate a slight negative balance in this fund for the new budget year and are expecting to use some fund balance to provide for a balanced budget. We had projected a slight deficit for the current year but reduced staffing levels by the Sheriff's office resulted in lower contract costs and, coupled with some additional revenue from parking enforcement, we were able to project a slight surplus. While we have sufficient fund balance available this is a fund that bears close watch to make certain that our revenues cover the costs of providing the services. We are hopeful that discussions with the Sheriff's office and a final accounting for the current year will prove beneficial as we move forward in the new year.

**Parks and Recreation Fund: FUND 208**

This fund currently comprises revenues and two major components - recreation programs and park facilities. Under revenues the major source is from the .5 millage. We expect an increase in taxes around 1%, bringing tax revenue to approximately $478,000. Other revenue sources are from Recreation program fees ($59,000) and Building rentals (Maatman and the north side Community Center), providing another $21,000. We have been analyzing our building rental program and have included a separate memo on some issues related to building rentals. We will be recommending some modifications in our building rental rates.

As for Recreation programs, we have budgeted for a full slate of year round events and programs that should appeal to residents of all ages. Our goal is to make every attempt to have our individual programs be self-supporting and Rec Director Daniele Dykens and Rec Assistant Jackie Rowland have done an excellent job in making sure our programming is of high quality and generates sufficient revenue.

In activity 208-751-803, Purchased Services, note that we have included funds for additional non-profit community organization service contracts (a separate list is attached) and instructor fees for additional programs. Another year of summer concerts is included ($4,000), but we recommend you contract with the Ottawa County Fair Board for them to assume the concert schedule. They have expressed an interest in providing the concert series and they appear to be better positioned and have more "expertise in the concert promotion business" than township staff. We have also carried over funds for possible recreation specific software. We continue to research software that will assist with on-line signups, scheduling and accounting.

In the Park Facility area, we have reserved $75,000 for general park improvements (fence repairs, maintenance on tennis courts, possible striping for pickle ball, and other paint /fix up activities). We have also budgeted $15,000 for a new fence to enclose the property on the west

end of the fairgrounds, an electronic sign for the fairgrounds, and a placeholder for other capital improvements you may approve (208-756-974).

**Bike Path Fund: FUND 211**

This fund, too, relies greatly on revenues produced by the dedicated millage of .4 mills. We are expecting revenue growth of 1%, to $382,000. Some interest and a state "grant" from utility right of way payments round out the balance of revenues.

The major planned expenditures include $850,000 for the Greenly Street bike path and $150,000 toward the new sidewalks along Ottawa Beach Road west of 168th. We will refine that number once we receive the actual bids for the project, but we believe this will cover the estimated cost for the bike path/sidewalks being constructed/improved in that stretch. Looking ahead we have the 160th path from James north to Ransom for which we have been allocated more than $400,000 in federal funds.

For both projects we will look for the final, best estimate from the engineers and make recommendations based on funding available. We believe at this time that sufficient funds will be available for both projects.

**Street Lighting Fund: FUND 219**

This fund includes all of the revenue and expenditures for the operation of the township street lighting systems. Revenues are provided by the special assessment district ($6 per year for all properties and an additional $15 per year for those properties served by lights that provide property security). We anticipate that revenues will again be in the $141,000 range.

The funds are used to pay for the monthly charges we incur from both Consumers Energy and Holland BPW for the street light systems. We currently have street lighting contracts in place with both that include a per light per month charge, varied due to the type of light fixture in place. Costs have remained fairly constant and appear to be slightly lower, due in part to the ongoing conversion to high pressure sodium fixtures by Consumer's. The lower operating costs are passed to us in the form of reduced monthly rates.

**WMAA and Herrick Library: FUNDS 241 and 271**

These two funds "pass through" funds in that we collect the millage revenues (.0999 for WMAA and 1.2492 for Herrick) and pass the same amount on to the respective agency.

**Sewer Fund: FUND 351**

This fund is a non-operational fund in that it only receives revenue via special assessments and deferred assessments and it generally funds limited operations. It does provide funds for the sanitary sewer system capital improvements, however, so it is important to maintain an adequate fund balance. As stated in prior years, there is a concern should major improvements be required in future years for the sanitary sewer system and we are forced to rely only on the fund balance of this fund. We are not currently in the sewer "business" in that we do not sell or bill for sewer service. We are responsible, however, for some capital improvements for the system.

Depending upon the scale of those capital improvements, this fund is most likely not sustainable under the current conditions. Under the terms of our sewer collection and treatment contracts with both Holland Township and Holland City, we do have an opportunity to add a surcharge (X cents/100 gallons or so) should we determine the need. At this point we do not anticipate recommending such a surcharge be implemented, but it is imperative we keep a watchful eye on this fund to determine future financial sustainability.

There are no major improvements to the sewer system proposed in the upcoming year but, as stated, this fund should be watched closely to ensure future capital funding.

**Capital Projects Fund: FUND 403**

This fund is a reserve fund for future capital projects. In addition to funding capital projects, we have made use of this fund as an interfund financing mechanism. Over the past several years we have "loaned" the water fund sufficient funds to construct several special assessment districts. Principal and interest payments from those projects are repaid into this Fund. Additionally, the fund contains the special reserved funds for future fire equipment ($400,000 as of the end of the current year and another $100,000 in the proposed budget) and for the Cemetery Perpetual Care ($257,000 as of the current year with another $15,000 in the proposed budget). Revenues in the new year will be provided by transfers from the General Fund; $100,000 for future fire equipment and $15,000 toward the Cemetery Perpetual Care reserves. The additional cemetery reserves will be generated from a portion of the lot sales.

Regarding expenditures, we have proposed using up to $815,000 for the Ottawa Beach Gateway Project improvements. As noted in the Bike Path Fund (also a contributor to the project), we will not know the final cost until we receive bids at the beginning of the new fiscal year, but we expect that the funds included in this budget will be sufficient to finance the project.

In addition we are also proposing that this fund "loan" the Airport Fund up to $500,000 for upgrades and hangar construction at the airport. We have had the Park Central Plan in place for a year or more and believe that the airport improvements should be the first phase of implementation. Additional information on this project will be provided at a later time but the concept here is to construct from 10 to 20 new hangars, after which we would remove the existing hangars. The airport revenues are derived mainly from hangar rentals and fuel sales, so it is imperative to construct new hangars prior to eliminating any current hangars. To do otherwise would disrupt cash flow required for airport operations. Maintaining cash flow while providing for debt service on the new hangars will be the challenge, but we are certain that the financing can be managed. Again, more information will be coming but we wanted a "place holder" in the budget for this program. From an accounting standpoint, since the capital improvement is really a loan to fund capital improvements in another fund, this "expense" will not show in the actual budget operations sheets but will be reflected in the fund's balance sheet as a "receivable" in this fund and a "payable" in the Airport Fund.

**Local Streets Fund: FUND 404**

With the passage of the .5 millage proposal in late 2014 we have created this new fund to account for all of the associated revenues and expenditures related to local street maintenance. Previously all of the expense was from the General Fund and was allocated in account 101-446.

We anticipate $479,000 from the millage and have included a transfer of $150,000 from the General Fund to supplement the annual maintenance program, estimated at $600,000. We have included $624,000 in costs; with the bulk being allocated to paving ($600,000) and some to a continuation of the crack sealing program ($24,000). Included is a very small amount for our annual visual road surface inspection ($1,000 plus some "employee" costs).

We are currently finalizing the work plan for street work for 2016 and will provide you a final recommendation in the near future. We have communicated with the Ottawa County Road Commission (OCRC) regarding estimated paving costs for 2016 and are disappointed to hear that costs are anticipated to be even higher than last year. We had hoped that falling oil prices would have had a positive effect on asphalt pricing but apparently the supply and demand economic theory has trumped the falling prices; too much work and a limited number paving firms. We will provide the OCRC with our list of priority streets and hope that pricing comes in at a reasonable figure.

**Park Township Airport: FUND 581**

With the restructuring of the airport management arrangement last spring we now have some "history" for the revenues and expenditures at the airport. In working with the folks from Ottawa Aviation we have developed a budget that provides for around $67,000 in revenues and a like amount for routine operations. Most of the revenues are to be derived from fuel sales ($32,000) and from hangar rentals ($34,500).

Expenses for routine general operations include fuel (bulk for resale), snow plowing and grass mowing, utilities, depreciation on capital assets, a management contract and administrative fees. The 2016/2017 expense budget also includes $20,000 for tree trimming around the runway. This project will actually begin during the current year, but we do not expect to expend any funds until the new year. We are obtaining estimates for tree surveying, and we will then proceed to obtain estimates for the actual trimming/removal. Ottawa Aviation has already transferred $21,500 in cash to jump start the net asset total and to be reserved for future capital expenses.

Note that this fund is an enterprise fund and all of the assets are capitalized (similar to the water fund). It operates on a "for profit" business like platform and therefore the "bottom line" includes the value of the assets and depreciation is funded within the fund expenses. This bottom line, therefore, reflects "net assets" and not necessarily a fund balance in the traditional sense.

As noted in the Capital Improvement Fund we are also proposing a $500,000 "loan" to this fund to begin implementation of the Park Central Plan. Additional information will be provided but the plan is to construct new hangars to replace the existing and to provide for additional rental revenue with additional hangars. This also results in additional fuel sales.

One more item for discussion; we have had an offer to purchase the hangar we recently obtained via donation. The tenant of that structure has offered to purchase it at around the same price as we determined the value to be at the time of transfer. The hangar does need some work to the doors for ultimate utilization. We are concerned, of course, regarding the potential relocation of the hangars should we begin constructing new ones and any agreement to purchase would need

to include a provision for the new owner to relocate the hangar (or remove it entirely) to a newly designated location at the new owner's cost. Any sale would most likely require some form of public offering, too. Additional details will also be provided as discussions move along on this issue.

**Water Fund: FUND 591**

As noted in prior years, this Fund, like the Airport Fund, is similar to but slightly different from the other Funds so far discussed. This too is an "enterprise fund" and functions similar to a "for profit" corporation, which includes depreciation expenses. Our assets in this Fund include the value of the pipes in the ground and the cash/investments on hand. Our revenues include the retail sale of water and the associated fees for new hookups and the like. Our expenses include the cost of purchasing the water we sell from the City of Holland BPW and the maintenance expenses we pay to the City of Holland and Holland Township via our current contracts with both jurisdictions.

As noted in past years, this fund continues to be of concern to us. With the bulk of revenues related to the purchase and resale of water, this fund is highly dependent on weather. Wet summers result in lower water sales whereby dry summers results in greater water sales. Water sales in calendar 2014 were the lowest of those reported in the last ten years due to summer weather. Though water sales increased in calendar 2015, the sales were still well under the 5 year average, so the fund is projecting a loss of nearly $160,000 from operations for this fiscal year. Total net assets in the current fiscal year are increasing, but only due to payments for new hookups to the system and assessments on the new Idlewood project (one time funds).

We have budgeted for a somewhat similar weather pattern, which we hope is quite conservative. We have budgeted for slightly lower water sales but with no increase in the cost of purchased water. The only construction planned is $78,000 for our share of a potential water main extension along 144$^{th}$ north of James, as identified is a prior water capital improvement plan. This project would be undertaken as a joint project with Holland Township and would improve reliability in the east side of the township. (As an enterprise fund this capital expense/investment in assets will not show as an operating expense and therefore does not appear as a line item in the budget. The project is included in the list of capital projects, however.)

The budget as proposed includes a loss in the range of $130,000. While not trying to overemphasize or underemphasize the situation, we have budgeted conservatively and fully hope for that number to become significantly smaller or even turn positive due to dryer weather conditions and/or additional hook ups into the water system.

Clearly, this fund requires a careful eye as we seek to provide long term fiscal sustainability to the fund. We will be analyzing this fund, taking into consideration what new wholesale rates will be charged by the Holland BPW. An uptick in those rates may necessitate an increase in ours. Another wet summer may also require a very close examination of our current rate structure.

As discussed in prior years and as we look at the future of this fund we may also consider a recommendation regarding a "sale" on water hookups. For example, in the past we have a major water loop running up Lakeshore to Quincy, then east and then south on 168$^{th}$. This $500,000 +

investment has resulted in only about a third of the potential properties actually hooking up, obviously greatly reducing any anticipated return on the initial investment. In order to increase our customer base and increase revenues (including ROI) we may propose a temporary waiving/reduction in hookup fees as an incentive for property owners to join the public water system.

**Other Issues:**

There is usually a long list of topics that are woven throughout the budget process. Some may be funded and other may require additional discussion. For this year these "other issues" include:

Project Clarity: do you wish to provide funds for another year? Last year you provided $50,000 under a service contract agreement. Supervisor Hunsburger represents the township on a government based committee overseeing the public fund expenditures of the Project Clarity board.

Holland Historical Trust: do you wish to provide additional funds for another year? Last year you provided $50,000 in "bridge" funding under a service contract agreement. Trustee Chiodo represents the township on the Holland Historical Trust Board.

Historic Ottawa Beach Society (HOBS): This organization has made a request for $30,000 in township funds for the construction of a new floor inside the Pump House Museum. This is the first funding request this group has made to the township.

Ottawa Beach Gateway Project (168th west to the state park): We intend to take bids in March of this year with an expectation of awarding a contract for work to commence in April and be essentially completed by early summer.

Ottawa Beach Road Improvements, Part II: We have received the estimated cost for providing 3 foot shoulders on the portion of OBR from 160th to 168th. Some of this stretch has adequate shoulders but the cost to provide a minimum of 3 foot shoulders on both sides of the roadway is $96,000. This is not included in the budget document and any funding would come from the General Fund or from the Capital Improvement Fund. Additional funding efforts to include Ottawa County, the Ottawa County Recreation Department and or private funds could also be examined. The Ottawa County Road Commission is scheduled to begin the repaving project in mid to late April with a completion date prior to Memorial Day.

Non Profit Community Organization Service Contracts: a list is provided with the budget document; these total $156,500 in the General Fund (including Project Clarity, Holland Historical Trust and the Historic Ottawa Beach Society requests) and $18,500 in the Parks and Rec Fund.

Park facility planning/Improvements**:** We have not included any additional funds for park planning but we have included a $100,000 amount in the Parks Land Improvement account (208-756-974) for park facility upgrades. We have tentatively identified repairs to the wooden trail system at Stu Visser Trails to be completed as we wait for potential grant funding for both Winstrom and Keppel. A portion of the funding in account 974 could also be allocated to other parks, including some upgrades to our Road End facilities.

Park Central Improvements: As noted in the discussion of the Airport Fund we have proposed to begin the project of relocating of the hangars to the new locations as identified on the Park Central Sub Area Master Plan. Additional detail will be forthcoming after the beginning of the new fiscal year.

All of these can be more fully discussed during the budget work session.

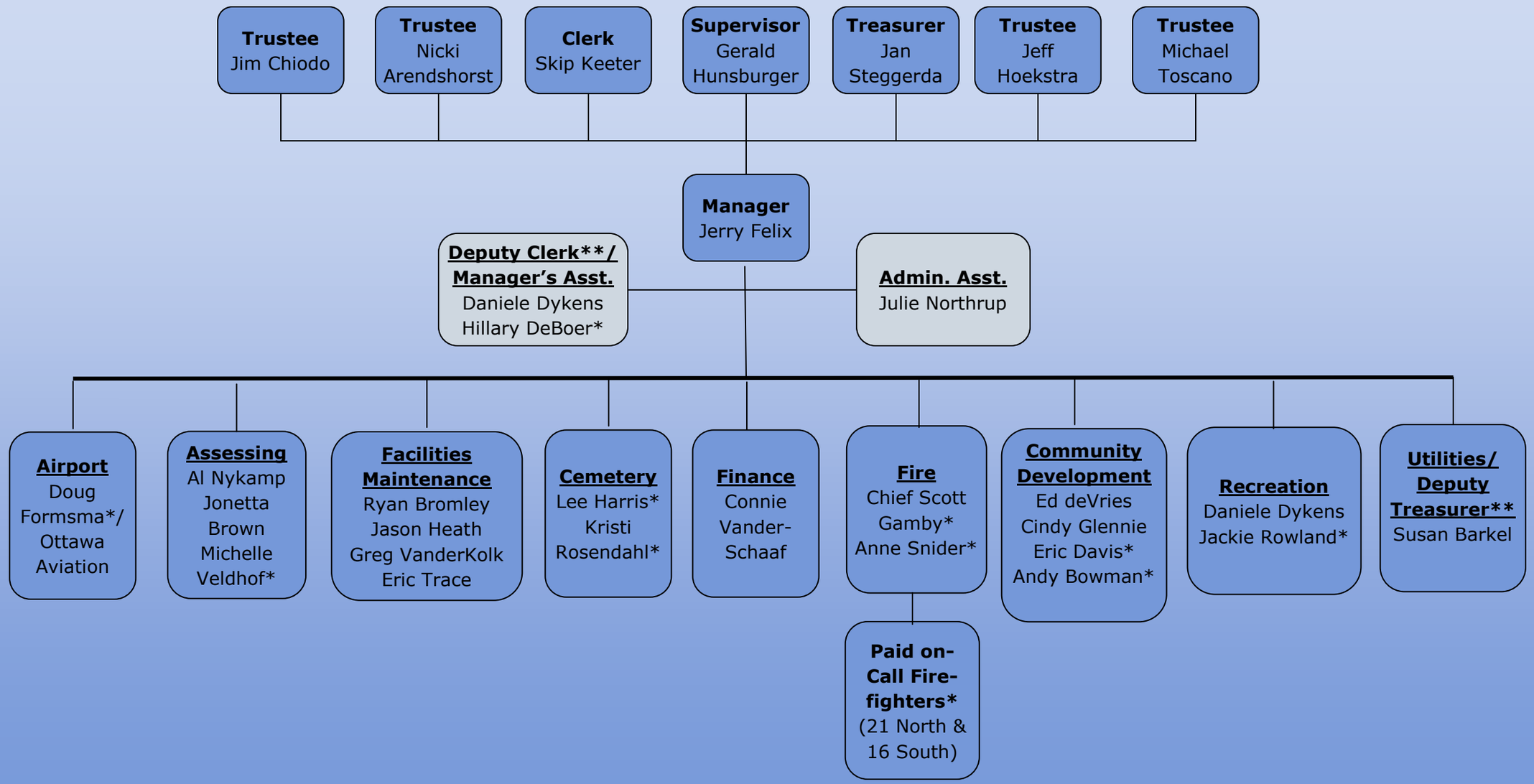
**Summary:** As we state every year, please keep in mind that the budget is a "plan." This is not the end of a process but is a beginning in a sense that the budget should reflect your priorities and the allocation of resources to implement those priorities. The real challenge and effort in the budget process is in the implementation of the programs and work items contained within the context of the funding.

And last but certainly not the least, I thank all of the staff not only for working diligently in drafting this budget but also for their great efforts in implementing the programs represented by the numbers. From projecting utility costs to analyzing insurance needs to projecting revenues, all of the staff has done a terrific job in obtaining and providing the numbers and justifications for planned expenditures. We have a highly qualified staff that churns out a great deal of high quality product on a day to day basis. Special thanks go to Finance Director Connie Vander Schaaf and to Administrative Assistant Julie Northrup for crunching numbers and preparing this document into a useful form. Park Township is truly fortunate to have this staff working on its behalf.

I look forward to finalizing the budget for FY 2016-2017 and implementing the programs included during the next year.

Jerry Felix
Township Manager
Park Township

# Park Township Organizational Chart




* Denotes Part Time or Contractor

** Deputy Clerk and Deputy Treasurer appointed by Clerk and Treasurer, respectively

# Park Township
# 2017 Budget Calendar

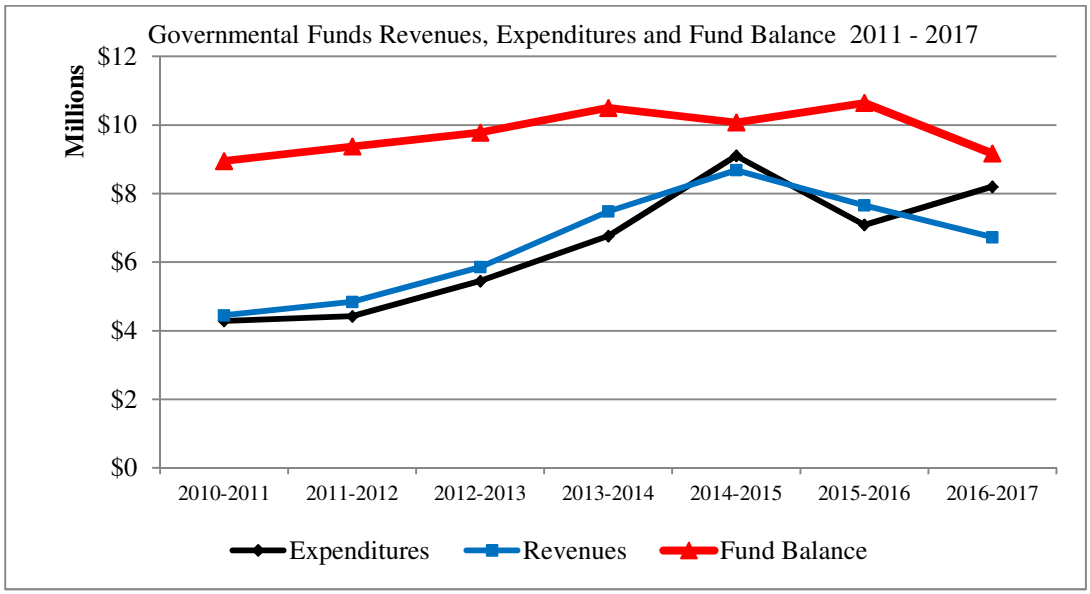
| | |
|---|---|
| November, 2015 | Finance establishes budget process on financial system, calculates personnel costs, prepares worksheets for department use, updates capital improvement plan, general planning |
| December 4, 2015 | Departments receive annual budget packets (via email) |
| December 4, 2015 – **December 21, 2015** | Departments prepare budget requests and return to Finance by deadline |
| December 21, 2015 – January 31, 2016 | Administrative review/meetings with departments as needed/budget balancing and document preparation |
| February 11, 2016 | Board work session for the budget and sets date for public hearing on budget for March 10, 2016 |
| March 4, 2016 | Deadline for public notice on budget |
| March 10, 2016 | Board holds public hearing on the budget and approves the resolution to adopt the 2017 budget |
| September 2, 2016 | Deadline for public notice on the hearing to increase taxes to be published |
| September 8, 2016 | Board reviews the Truth-in-Taxation calculation, holds the public hearing on increasing taxes (*the levies under consideration are for the 2017 fiscal year),* approves the millage levies/L-4029. |

# 2016-2017 Budget

## Budget Summary

## The Bottom Line:

*Governmental Funds: 2017 Budgeted Expenditures Exceed Budgeted Revenue by $1,472,000*




Funds budgeted to use fund balance in 2017:

- **Police/E-Unit**: $7,621 – general operations
- **Parks**: $130,912 - Includes $168,000 in capital expenditures
- **Bike Paths**: $745,675 – budget includes $850,000 for Greenly Street project and $150,000 in connection with Ottawa Beach Road improvements
- **Capital Improvement Fund**: $689,715 – budget includes $815,000 for Ottawa Beach Road improvements
- **Local Streets**: $2,518 (capital project fund)

Funds budgeted to contribute to fund balance in 2017:

- **General Fund:** $27,144 - general operations
- **Street Lighting**: $4,061 – general operations
- **Sewer Fund**: $73,724 (capital project fund)

*Enterprise Funds: 2017 Budgeted Expenses Exceed Budgeted Revenue by $175,000*

- **Park Township Airport:** ($23,733) – includes $20,000 of tree trimming expense around the runway.
- **Water Fund:** ($151,630) - Water usage is difficult to predict. Revenue exceeds expenditures in the current year because all of the assessment revenue for the Idlewood project ($165,000) is recognized in the year of the levy. The 2017 budget includes $100,000 to replace a portion of older meters.

## Budget Assumptions:

**Revenues:**

- Taxes: Taxable value is budgeted to increase 1%
- Revenue Sharing: The budget is flat for 2017. Current year revenue is below projections.

**Expenditures:**

- Budget reflects COLA on the salary schedule of approximately 2.25% and slightly higher increases for more recently hired employees. Employee share of health insurance currently budgeted the same
- Reflects a net savings in personnel due to the reduction in hours (and elimination of benefits) for the building inspector net of increases associated with additional duties for other staff members. No new positions have been included in the 2017 budget.
- The General Fund contributions to the Local Streets and the Capital Improvement fund are $150,000 and $115,000, respectively
- Capital requests/projects/other non-routine (non- capital) included in budget total $3,237,300
- Administrative charges to other funds are decreasing by $5,000 overall

## Items of Note:

- The 2017 budget currently includes funds for Project Clarity, the Holland Historical Trust, and the Historic Ottawa Beach Society.
- The budgeted shortfall for the E-Unit levy has improved slightly, but it does not appear sufficient to fund program in the long term. Preliminary shortfall estimated at under $10,000. Fund balance can cover the difference for now, but may need to address eventually.
- Street lighting: The installation of more energy efficient lights has reduced costs in this fund.
- Water fund: May need to adjust rates to cover depreciation costs. Sufficient cash is in the fund for the immediate future.

# 2017 Budget and the Township Strategic Plan

## Goal 1: To be Good Stewards of Township Property and Community Resources

### Objective 1: Manage Road Ends

2017 Budget Consequence:

1. $25,000 in 2017 budget for road ends (208-756-930)

### Objective 2: Maintain Township Assets, including facilities, property, and equipment

*Action Plan #1*: Perform assessment of Maintenance Department facilities and equipment

2017 Budget Consequences:

1. Front Lobby renovation at township office ($10,000 – 101-265-972)
2. 72" zero turn mower (spread across several funds)
3. Electronic sign and fencing for the fairgrounds ($39,000 – 208-756-973)
4. Stu Visser trail repairs and upgrades ($100,000 – 208-756-973)
5. Wireless equipment and firewall for Township building and Community building (placeholder of $17,800 in 101-228-740)
6. Funds available for new hangar construction at airport (due to fund type, these are recorded in assets – non budgeted accounts; small amount is budgeted for depreciation)
7. Trimming of trees to improve airport landing strip ($20,000 – 581-853-930)

*Action Plan #3*: Revise airport and fairground leases

2017 Budget Consequence:

1. Airport operations are under Township control and recorded in fund 581.

*Action Plan #4:* Finish elimination of Orphan Drains

2017 Budget Consequence:

1. $5,000 included in 101-445-801 for engineering and legal fees

### Objective 3: Plan for and respond to environmental concerns in the Township:

*Action Plan #1*: Maintain focus on energy and environmental issues within the Township

2017 Budget Consequences:

1. $40,000 included in 101-748-803 for fall leaf clean up and township clean up days
2. $50,000 included for Project Clarity 101-748-803
3. $4,000 included for the Outdoor Discovery Center Macatawa Green way for programs that educate on the Macatawa watershed

Objective 4: Evaluate transportation infrastructure within the Township

*Action Plan #1:* Perform Ottawa Beach Road Corridor Study

2016/2017 Budget Consequences:

1. Anticipate spending $62,000 in 2016 for Ottawa Beach Road improvements (403-000-973) and have budgeted $950,000 in 2017 for Ottawa Beach Road Improvements (211-755-975 & 403-000-973)

*Action Plan #2*: Complete Bike Path System Route Plan, including completion of the bike lane plan and installation of Share the Road signs

2017 Budget Consequences:

1. The 2017 Budget includes $15,000 for road shoulders in connection with the Ottawa Beach Road project (403-000-973)
2. The 2017 budget includes $850,000 for bike path construction on Greenly Street

Objective #5: Conserve properties and natural resources

*Action plan #2:* Preserve and restore tree canopy by developing a Forestry Management Plan

2017 Budget Consequence:

1. $1,000 is included in the Parks fund (208-966-965.008) to replant trees.
2. A grant application for improvements to Keppel Forest has been submitted to the Michigan Natural Resources Trust fund which includes planting and identification signage for indigenous trees and plants.

## Goal 2: To Maintain and Enhance Communication

Objective #1: Maintain Communication with citizens, employees, and other stakeholders

*Action Plan #3:* Redesign Township Website

2017 Budget Consequences:

1. $2,700 is included in the IT budget for website upgrades/hosting (101-228-803)
2. $2,000 is included in the Clerk's budget for imaging of old minutes (101-215-967)

Objective #2: Continue to work towards being a Board that matters

*Action Plan #2*: Board looks for ways to further enhance their skills and talents

2017 Budget Consequence:

1. The 2017 Budget includes $7,850 in the Board, Supervisor, Clerk and Treasurer budgets for trainings and seminars

## Goal 3: To Improve the Organization and Service Delivery

Objective #1: Undertake actions that plan for the future of Park Township

*Action Plan #6*: Evaluate options and develop plan for local road funding

2017 Budget Consequence:

1. The 2017 budget reflects a millage levy of $480,000 which when combined with a General Fund contribution of $150,000 makes $630,000 available for road construction and crack sealing.

*Action Plan # 7:* Complete water and sewer operation analysis

2017 Budget Consequence:

1. The 2017 budget includes $8,800 to complete a water reliability and water capital improvement study.

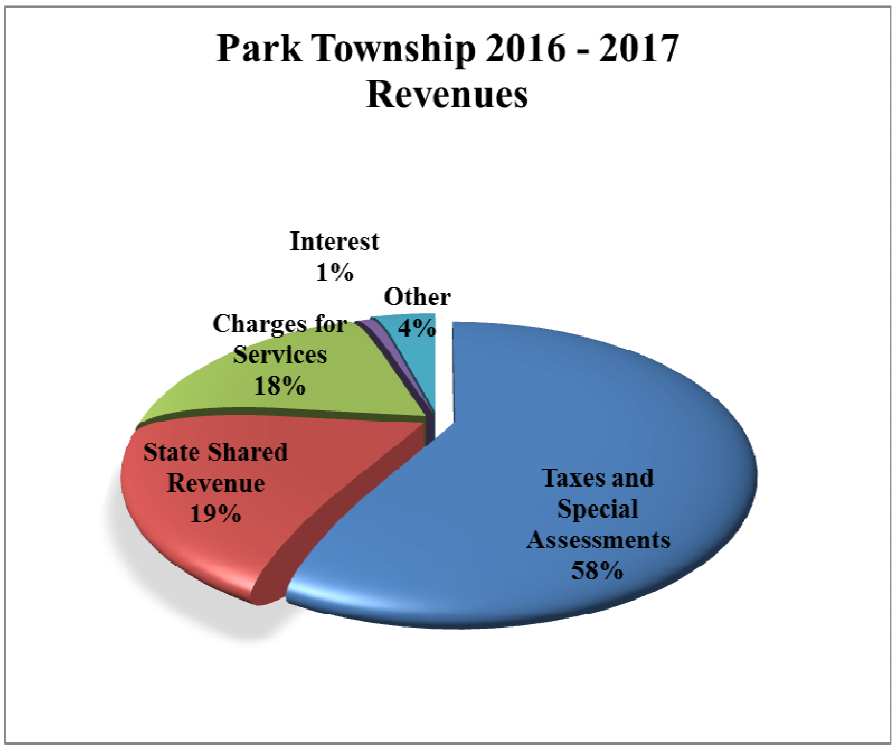
Objective #2: Assess Township leadership in regional discussions

*Action Plan #1*: Foster cooperation with surrounding entities

2017 Budget Consequence:

1. The Board's budget includes $42,000 for memberships with the MACC, Watershed, West Coast Chamber of Commerce and the Michigan Township's Association.

# Park Township Revenue Sources




## Property Taxes

The graph above shows that over half of the Township's revenue is from property taxes. Property taxes are levied against the assessed taxable valuation of real and personal property in the County. 96 percent of the tax base is residential in Park Township. The tax rates are expressed in "mills" per one dollar of the assessed taxable valuation of the property; one mill of taxation is equal to one dollar on each one thousand dollars of assessed valuation. The Township has seven separate millages as follows:

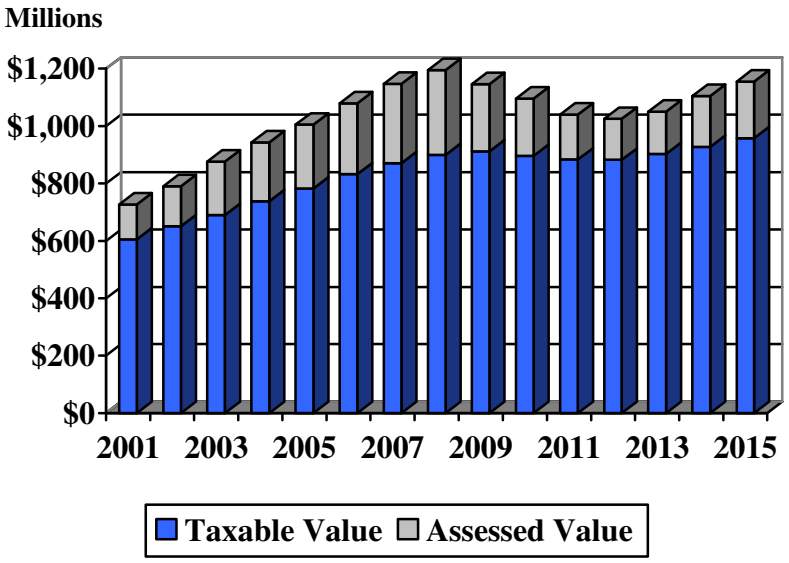
| Purpose | Date Approved | Expiration Date | Levy (in mills) |
|---|---|---|---|
| General Operating | 8/1994 | 12/31/15 | .9371 |
| Library | 5/6/1997 | 12/31/16 | 1.2362 |
| Parks | 1/15/2008 | 12/31/17 | .4964 |
| Bike Paths | 8/3/2010 | 12/31/19 | .3971 |
| Police/E-Unit | 8/5/14 | 12/31/18 | .6659 |
| West Michigan Airport Authority | 11/6/12 | 12/31/17 | .0992 |
| Local Streets | 11/4/14 | 12/31/23 | .4969 |
| | | | 4.3288 |

The property tax levies conform to the Headlee constitutional tax limitation amendment as well as P.A. 5 of 1982, Truth in Taxation requirements.

Impact of Proposal A on Property Tax Revenue

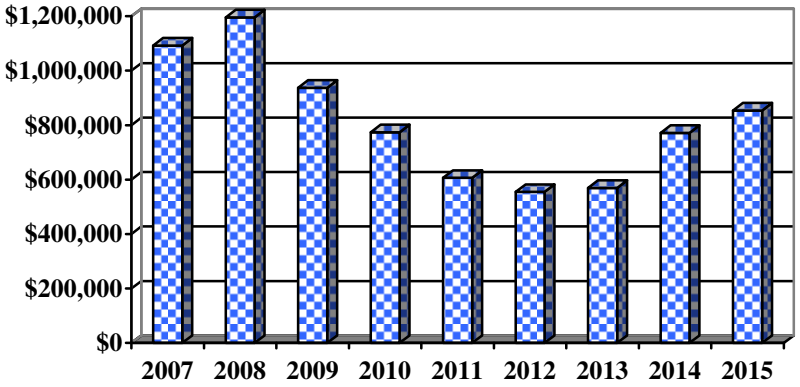
Proposal A of 1994 limits increases in the taxable value of property to the lower of the consumer price index or 5%. This has effectively lowered the 2015 taxable value of the Township by approximately $197 million which equates to just under $854,000 in Township taxes annually.

**Park Township Assessed and Taxable Value 2001 - 2015**




Even though home prices are improving, this may not necessarily be reflected in taxable value due to the cap imposed by Proposal A. Michigan governments will be slower to feel the improvement in home prices and the economy than other sectors of the economy. As property values fell after their high in 2008, the gap between taxable and assessed value diminished. The worst appears to be over in 2012 as property values and development started to turn around in 2013 and beyond. The graph that follows reflects the revenue lost to the Township due to Proposal A.

**Tax Revenue Lost Due to Proposal A**



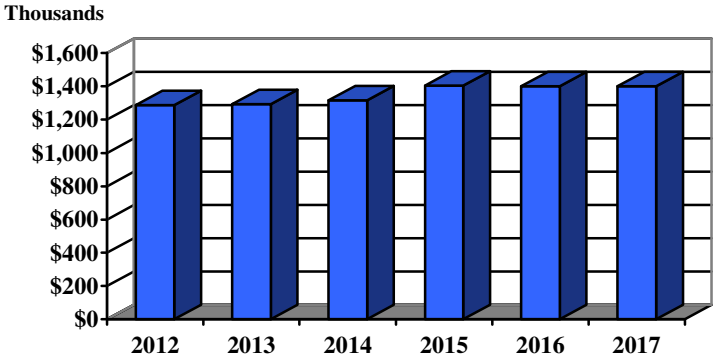

Going forward, the Proposal A will continue to diminish the impact of improving home prices. Since inflation is very low, growth in this revenue source will be more dependent on new

construction. However, the amount of developable land in the Township is limited. Consequently, the Township sees only modest growth in this revenue source for the future.

## Intergovernmental Revenue

Nearly all of the intergovernmental revenue, approximately 19% of total revenue, is constitutional revenue sharing from the State of Michigan.

**State Revenue Sharing Dollars for Park Township 2012-2017**

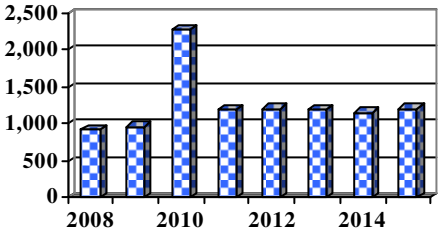



Though several municipalities saw significant reductions in revenue sharing dollars, the Township's revenue, because its revenue sharing is constitutional (vs. statutory) has been flat with a small increase in revenue sharing through the City, Village and Township Revenue Sharing Incentive Program beginning in 2015. The Township anticipates consistent, albeit small, growth in this revenue source.

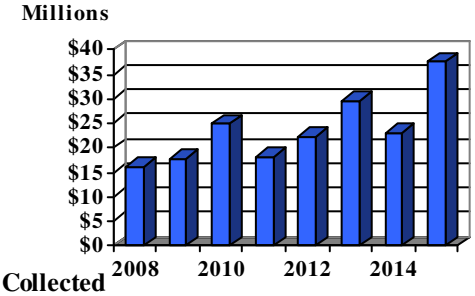
## Permit Revenue and Related Fees

The Township collects permit revenue from building, mechanical, electrical, and plumbing permits. This revenue can vary depending on development. Historical data on these permits follows.

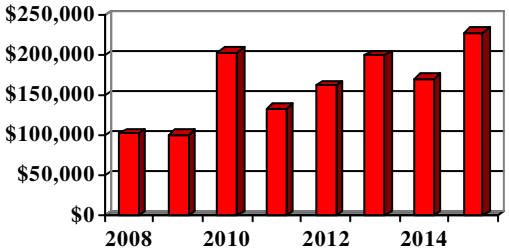
**Total Permits Issued**




**Total Value of Permits Issued**




**Total Permit Fees Collected**



Although the number of permits issued has been fairly steady, the value of the permits has increased substantially in 2015. This bodes well for the local economy.

As part of the budget process, rates are reviewed and adjusted accordingly annually. For the 2017 fiscal year, building and zoning fees are as follows:

| Building Department Fees | | | |
|---|---|---|---|
| **Category** | **Fee** | **Category** | **Fee** |
| Building | $40.00 base + $4/$1,000 up to $100,000 in value, then $3/$1,000 | Mechanical | $60.00/inspection |
| Demolition | $40/inspection | Plumbing | $60.00/inspection |
| Electrical | $60.00/inspection | | |

| Zoning Fees | | | |
|---|---|---|---|
| **Category** | **Fee** | **Category** | **Fee** |
| Base Permit | $60.00 if needed | Ponds | $60.00 |
| Fence | No charge | Signs | $60.00 |
| Accessory Building (under 200 sq ft) | No charge | Agricultural Buildings | $60.00 |

| Planning Fees | | | |
|---|---|---|---|
| **Category** | **Fee** | **Category** | **Fee** |
| Zoning Board of Appeals | $350.00 | Special Meeting of the Planning Commission | $600.00 |
| Special Zoning Board of Appeals * | $600.00 | Rezoning Application | $450.00* |
| Site Plan/Special Use | $350.00 | | |

| Planned Unit Development (PUD) Fees | | | |
|---|---|---|---|
| **Category** | **Fee** | **Category** | **Fee** |
| Preliminary Plan Submittal * | $1,000.00 | Amend Conditions (Board Action only)* | $750.00 |
| Final Plan Submittal * | $1,250.00 | Amendment to PUD* | $1,500.00* |
| Upon Hearing at Township Board* | $1,250.00 | Subdivision | $15/lot ($400 minimum) |

**Parks and Recreation:**

There are two Township facilities available for individuals and organizations to rent for meetings and social engagements. All three require a security deposit of $100 - $200 and charge a rental fee based on the amount of time it is used ($30 - $40 per hour).

The Township provides several recreation programs, and participants are charged to cover the cost of the program. The programs bring in approximately $59,000 per year with the soccer program being the most popular ($35,000 per year).

**Sewer System:**

The Township does not operate any sewage treatment facilities, but Township residents desiring sewage service are able to obtain that from surrounding municipalities. However, the Township does fund the initial investment for the underlying sewage infrastructure in place (pipes/lines) and works with resident wishing to establish new sewer districts. Charges for a sewer hook up are meant to cover the cost of the construction, maintenance and repairs to the sewage system and include the following components:

1. Trunkage Charge: Charge to cover maintenance, repairs and upgrades to the sewer system; based on the number of residential equivalency units
2. Lateral Charge: Charge for the connecting "tap" between the sewer main and the property line
3. Frontage Charge: Charge to cover the construction of sewer main; based on the front footage measurement of the property

Residents arrange and pay for hook up from the property line to the residence with a private contractor. Actual charges incurred by a resident can vary depending on what infrastructure was paid in connection with an overall residential development and other factors. Current rates are as follows:

| Sewer System Rates | |
|---|---|
| Frontage | $50/ front foot |
| Trunkage Fee | $2,000 |
| Lateral Fee | $900 |

*$7,900 minimum fee

**Water System**

The Water System bills for new connections and water service. Water System hookup fees are as follows:

| Water System Hookup Rates | |
|---|---|
| Frontage | $30/ front foot |
| Trunkage Fee | $500 |
| Meter Charge/Tap Fee | $1,475 - $3,310 depending on meter size |

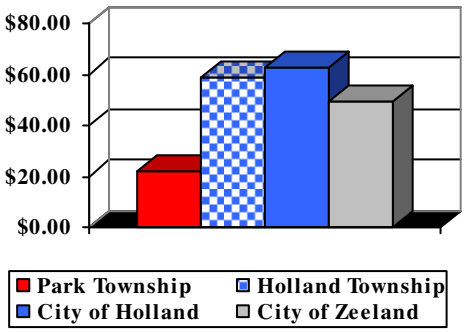
*$3,500 minimum fee

Quarterly usage charges include a ready to serve fee and a commodity charge per 1,000 gallons of water.

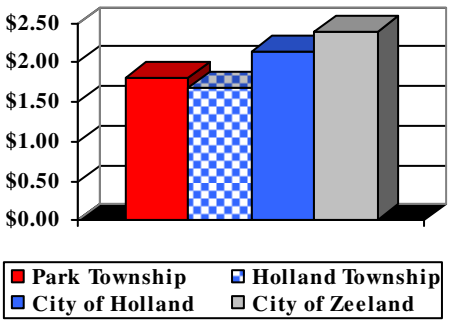
| Water Usage Rates | |
|---|---|
| Ready to Serve Fee | $21.75/quarter - $75/quarter depending on meter size |
| Water Usage | $1.80/1,000 gallons |

The Township is budgeting to have a water reliability/capital improvement study in fiscal year 2017, and the results of this may impact future rates. Additionally, based on the recent decline in water usage, rates currently charged do not quite cover the operational expenses. Since the Township's rates are generally lower than surrounding communities, an upward adjustment may be necessary. The graph that follows shows how Park Township's rates compare with the surrounding communities.

Area Water Ready to Serve Rates

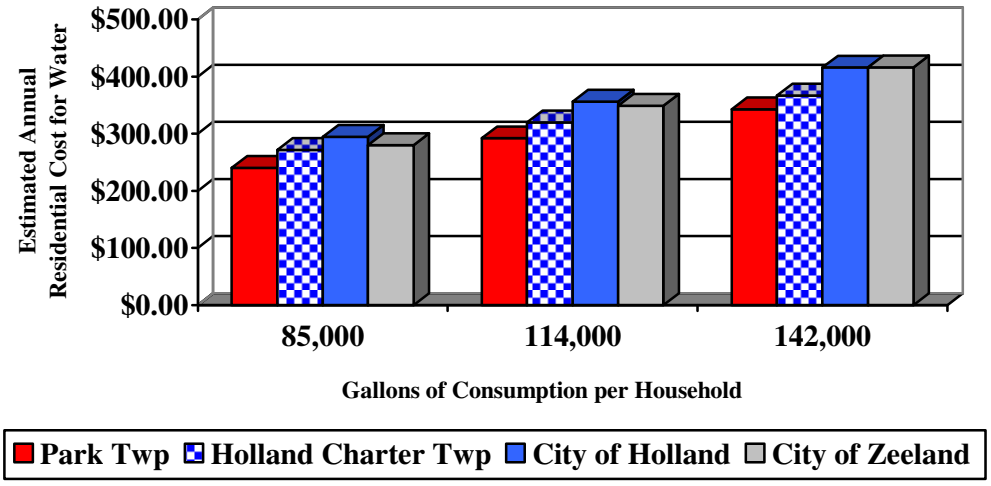



Area Water Price per 1,000 Gallons Rates



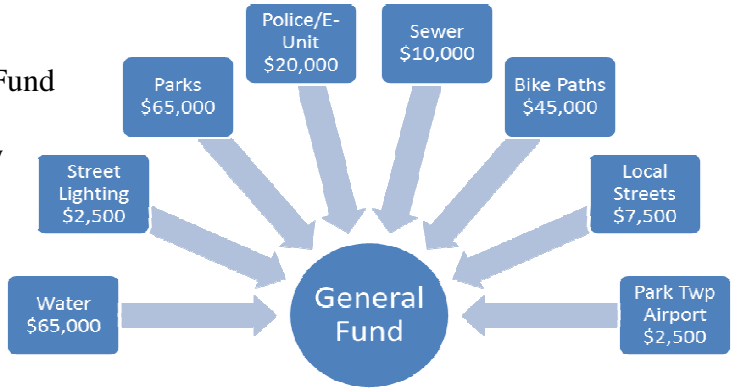

How does this translate to the average homeowner? Based on the consumption levels of Park Township residents, the rates experienced in Park Township are lower than that of surrounding communities (the current average consumption per household in Park Township is 114,000 gallons/household):

**Estimated Annual Residential Charges for Water at Varying Rates of Consumption for Area Municipalities**

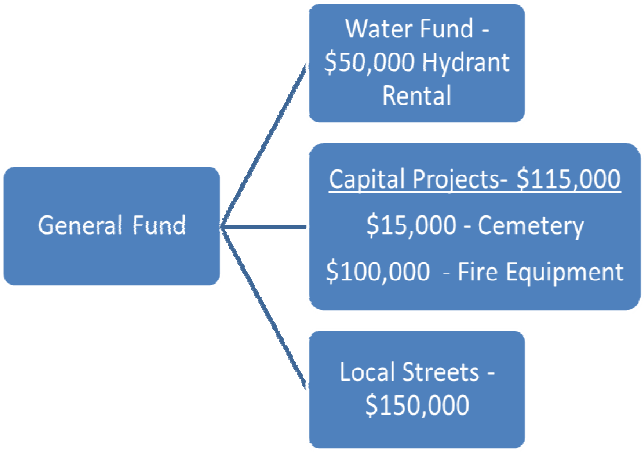


## Administrative Fees

Administrative Fees are found only in the General Fund and represent reimbursements for administrative services (e.g., Finance, Human Resources, Attorney fees, etc.) paid in the General Fund. The allocation of these fees depends on transaction activity in the fund plus or minus managerial assessment of the time spent on these functions.




## Other Transfers between Funds




In addition to the administrative fees just discussed, transfers are made from the General Fund to other funds primarily for capital improvements. The 2017 budget includes $315,000 in transfers from the General Fund to other funds.

The transfers to the Local Streets fund and the Parks fund are new with the 2016 budget. With the passage of the Local Streets millage, a separate fund has been established to account for the millage and associated expenditures. The $150,000 from the General Fund represents the amount necessary to provide approximately $600,000 per year in funding for local street improvements.

Michigan Department of Treasury
614 (Rev. 03-15)

ORIGINAL TO: County Clerk(s)
COPY TO: Equalization Department(s)
COPY TO: Each township or city clerk

**L-4029**

# 2015 Tax Rate Request (This form must be completed and submitted on or before September 30, 2015)

MILLAGE REQUEST REPORT TO COUNTY BOARD OF COMMISSIONERS

**Carefully read the instructions on page 2.**

This form is issued under authority of MCL Sections 211.24e, 211.34 and 211.34d. Filing is mandatory; Penalty applies.

| County(ies) Where the Local Government Unit Levies Taxes | 2015 Taxable Value of ALL Properties in the Unit as of 5-26-15 |
|---|---|
| **Ottawa** | **957,885,717** |
| Local Government Unit Requesting Millage Levy | For LOCAL School Districts: 2015 Taxable Value excluding Principal Residence, Qualified Agricutlural, Qualified Forest, Industrial Personal and Commercial Personal Properties. |
| **Park Township** | |

**This form must be completed for each unit of government for which a property tax is levied. Penalty for non-filing is provided under MCL Sec 211.119. The following tax rates have been authorized for levy on the 2015 tax roll.**

| (1) Source | (2) Purpose of Millage | (3) Date of Election | (4) Original Millage Authorized by Election Charter, etc. | (5) ** 2014 Millage Rate Permanently Reduced by MCL 211.34d "Headlee" | (6) 2015 Current Year "Headlee" Millage Reduction Fraction | (7) 2015 Millage Rate Permanently Reduced by MCL 211.34d "Headlee" | (8) Sec. 211.34 Truth in Assessing or Equalization Millage Rollback Fraction | (9) Maximum Allowable Millage Levy * | (10) Millage Requested to be Levied July 1 | (11) Millage Requested to be Levied Dec. 1 | (12) Expiration Date of Millage Authorized |
|---|---|---|---|---|---|---|---|---|---|---|---|
| **Alloc** | **Oper** | **8/1994** | **1.0510** | **0.9429** | **0.9939** | **0.9371** | **1.0000** | **0.9371** | | **0.9371** | **12/31/15** |
| **voted** | **Parks** | **1/15/08** | **0.5000** | **0.4995** | **0.9939** | **0.4964** | **1.0000** | **0.4964** | | **0.4964** | **12/31/17** |
| **voted** | **E-Unit** | **8/5/14** | **0.6700** | **0.6700** | **0.9939** | **0.6659** | **1.0000** | **0.6659** | | **0.6659** | **12/31/18** |
| **voted** | **Library** | **5/6/97** | **1.5000** | **1.3483** | **0.9939** | **1.3400** | **1.0000** | **1.3400** | | **1.2362** | **12/31/16** |
| **voted** | **BikePath** | **8/3/2010** | **0.4000** | **0.3996** | **0.9939** | **0.3971** | **1.0000** | **0.3971** | | **0.3971** | **12/31/19** |
| **voted** | **WMAA** | **11/6/12** | **0.1000** | **0.0999** | **0.9939** | **0.0992** | **1.0000** | **0.0992** | | **0.0992** | **12/31/17** |
| **voted** | **Streets** | **11/4/14** | **0.5000** | **0.5000** | **0.9939** | **0.4969** | **1.0000** | **0.4969** | | **0.4969** | **12/31/23** |
| | | | | | | | | | | | |

| Prepared by | Telephone Number | Title of Preparer | Date |
|---|---|---|---|
| **Connie Vander Schaaf** | **(616) 738-4241** | **Finance Director** | |

**CERTIFICATION:** As the representatives for the local government unit named above, we certify that these requested tax levy rates have been reduced, if necessary to comply with thestate constitution (Article 9, Section 31), and that the requested levy rates have also been reduced, if necessary, to comply with MCL Sections 211.24e, 211.34 and, for LOCAL school districts which levy a Supplemental (Hold Harmless) Millage, 380.1211(3).

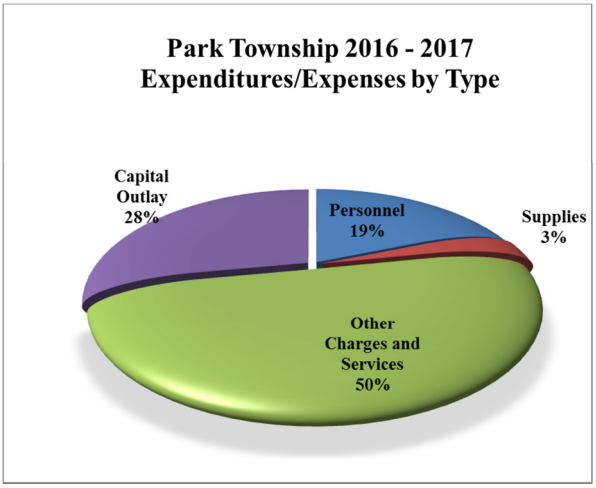
| | Signature | Print Name | Date |
|---|---|---|---|
| ☒ Clerk ☐ Secretary | | **E.O. Keeter** | 9/10/15 |
| ☒ Chairperson ☐ President | | **Gerald Hunsburger** | 9/11/2015 |

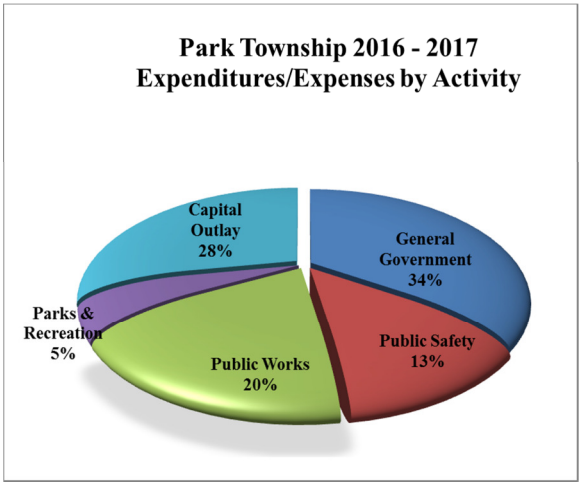
** Under Truth in Taxation, MCL Section 211.24e, the governing body may decide to levy a rate which will not exceed the maximum authorized rate allowed in column 9. The requirements of MCL 211.24e must be met prior to levying an operating levy which is larger than the base tax rate but not larger than the rate in column 9.*

| Local School District Use Only. Complete if requesting millage to be levied. See STC Bulletin 3 of 2015 for instructions on completing this section. | |
|---|---|
| Total School District Operating Rates to be Levied (HH/Supp and NH Oper ONLY) | Rate |
| For Principal Residence, Qualified Ag, Qualified Forest and Industrial Personal | |
| For Commercial Personal | |
| For all Other | |

**** IMPORTANT:** See instructions on page 2 regarding where to find the millage rate used in column (5).

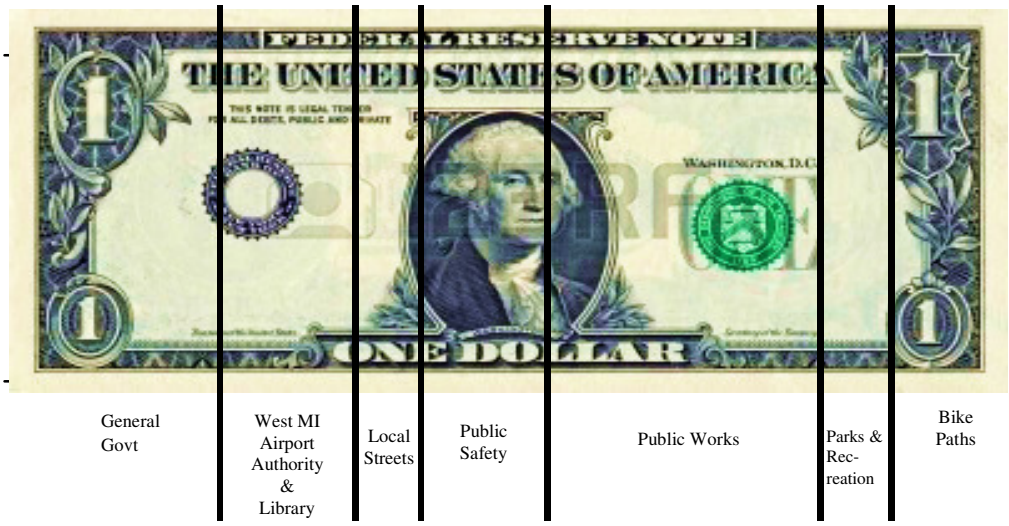
# Park Township Uses of Funds




*Graph reflects both governmental funds and enterprise funds. Transfers out have been eliminated.*

For the most part, expenditures and expenses by activity are discussed in the budget transmittal letter and in the strategic plan section. However, taxpayers often want to know where their tax dollar goes. The image below reflects the various activities paid by tax dollars.



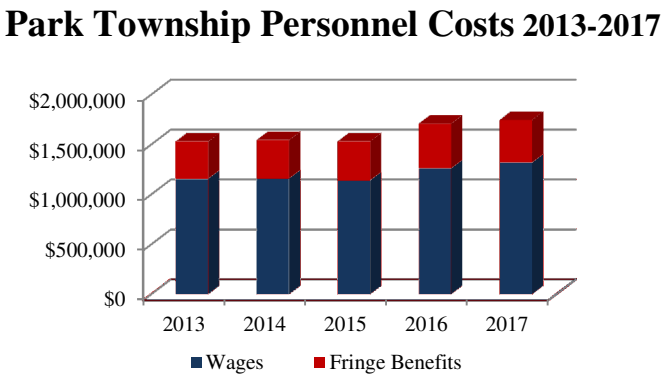

Budgets can also be reviewed from a cost perspective. The graph above and left shows the breakdown of the uses of funds from this perspective.

## Personnel

Most governments would show personnel expenditures as their highest area of cost. However, a significant portion of Township duties are contracted out (e.g., police services, planning), so Other Charges and Services are the highest cost for the Township. Personnel costs include funds for 13 full time, benefitted positions and 10 regularly scheduled part time, primarily unbenefited positions. Other personnel costs include fire fighters estimated at 4.85 full time equivalents, board members, and election workers.

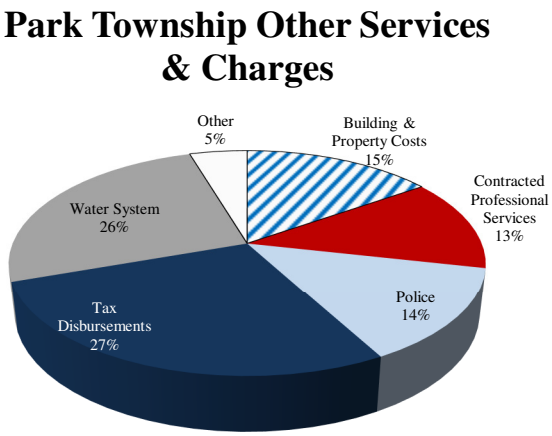
Many municipalities have struggled to contain benefit costs. The downturn in the market created havoc in defined benefit pension programs, and escalating health care costs resulted in double

digit price increases for many. Park Township has a defined contribution program, so cost changes only with changes in salaries. The Township also changed to a high deductible insurance plan and has passed a portion of the costs on to employees. As a result, fringe benefits as a percentage of salaries have stayed stable as indicated by the graph that follows.




## Other Services & Charges

Costs included in Other Services & Charges include the following:




In the graph to the left, Tax Disbursements refer to the distribution of taxes collected for the Herrick District Library and the West Michigan Airport Authority. Water system costs include water system operating costs and depreciation, commodity charges for the water itself, and other administrative costs.

Under policing services, the Township contracts with the Ottawa County Sheriff's Department for patrol, community policing, and E-Unit services. Contracted professional services include legal fees, contracts the Township has with various nonprofit agencies such as the Holland Historical Trust and Project Clarity, and inspector charges for mechanical, electrical, and plumbing permits.

## Capital Outlay

The 2017 budget includes several capital outlay plans for both equipment and construction. The schedule that follows shows the detail of these plans.

## Administrative Fees and Other Transfer to Other Funds

Administrative Fees and Other Transfers are discussed in the revenue sources section.

# 2017 Budget - Community Requests

| Non-Profit | How Park Township Residents are Involved- Measurements | How Much requested, How will it be Used. Past support | FY 15-16 Granted | FY 16-17 Requested | | Approved General Fund | Approved Parks & Recreation Fund |
|---|---|---|---|---|---|---|---|
| Boys and Girls Club of Greater Holland | Northside Club Unit on Butternut & Riley serves approximately 240 students from Park and Holland Township per day | Requesting $500 for Power Hour program (homework assistance for students) *<br>Received $500 in FY 2014 - 2016 | 500 | 500 | | | 500 |
| Center for Women in Transition | *115 clients and 189 callers to the 24 hour crisis hotline were from zip code 49424, which includes the majority of Park Township | * $2,000 requested for vital crisis response services.<br>* $1,000/year given in FY2014 - 2016 | 1,000 | 2,000 | | 1,000 | |
| Community Action House | * In 2014, CAH assisted 8,715 families in Emergency Services, - PT residents are approximately 9% of that total, or 314 families; in 2014, 66,552 meals were distributed at the Community Kitchen so it can be approximated that 5,960 meals were served to PT residents. | *$5,000 requested for Stabilization Services<br>* $5,000 per year provided in FY 2014 - 2016 | 5,000 | 5,000 | | 5,000 | |
| Good Samaritan Ministries | *7 students from PT in Neighbors Plus' tutoring program (14%); 4 (11%) students in school suspension program from PT; Upward Bound's middle school program, Step UP, serves 9 middle school youth (23%) from PT; Holland Rescue Mission's Rock Urban Youth Ministry is currently serving 10 youth (25%) from PT | * $5,000 requested for partnership with FIY (Faith in Youth)<br>*$1,000 provided in FY 2016 & 2015<br>* $2,500 provided in FY 2014 | 1,000 | 5,000 | | 1,000 | |
| Evergreen Commons | * 969 of Evergreen members are residents of PT<br>* With last year's funding, 169 residents from PT were provided Care Services vs.85 in 2014. | *$7,500 requested for three services: The Day Center of Evergreen, Care Coordination and Enrichment Program.<br>*$4,000 was provided in FY 2014 - 2016 | 4,000 | 7,500 | | 4,000 | |
| Holland Area Arts Council | * 4,500 PT residents served last year (classes, events and exhibitions) based on registration data<br>* Park Township well represented by members, instructors, students, and mini-grant recipients | $3,000 for the 1. creative connections program (hands-on art and design space for children and 2. Other arts programming for Park Township residents.<br>*Received $1,500 in FY 2016 and $1,000 in FY 2015 | 1,500 | 3,000 | | | 1,500 |
| Holland Symphony | *Semi-professional orchestra of 100 local musicians and performs 8 concerts /year.<br>*812 direct mailing recipients in PT, 48 orchestra members, board members and staff from PT.<br>* Request is specifically for Pops at The Piper as it is performed in PT | * $2,000 requested for funding Pops at The Piper at Eldean Shipyard<br>* $1,000 provided in FY 2016 & FY 2015; $750 provided in FY 14; | 1,000 | 2,000 | | | 1,000 |
| Lakeshore Advantage | * 9,000 Park Township residents in the area labor force<br>* Majority of board and staff members are Park Township residents | * 2,500 for economic development activities (no specifics provided)<br>* $2,500 was provided in FY 2016 ; $1,000 in 2014 | 2,500 | 2,500 | | 2,500 | |
| Mediation Services | *23% of caseload is from the 49424 zip code<br>*10 of 80 experienced mediators reside in PT, including the executive director. | *$3,500 requested for mediation services and to expand community awareness of service availability<br>* $1,000 provided in FY 2016; $0 provided in FY 2015<br>* $1,000 provided in FY 2014 | 1,000 | 3,500 | | 1,000 | |

# 2017 Budget - Community Requests

| Non-Profit | How Park Township Residents are Involved- Measurements | How Much requested, How will it be Used. Past support | FY 15-16 Granted | FY 16-17 Requested | | Approved General Fund | Approved Parks & Recreation Fund |
|---|---|---|---|---|---|---|---|
| OAR | *Over 1150 Park Township residents have been provided treatment services since OAR's inception.<br>*51 participants in the family program were PT residents in the prior year, up from 45 in the year before that. | *$5,600 requested for family services for 7 PT families<br>* $5,000 provided each year in FY 2014 - 2016 | 5,000 | 5,600 | | 5,000 | |
| Outdoor Discovery Center Macatawa Greenway | *Partners with PT Recreation providing 7 educational programs to residents in Township parks<br>*No additional fees from residents will be collected for conducting these programs.<br>* Several thousand township students in our local schools participate in ODCMG school programs each year. Park residents continue to be a vital link in our regional efforts involving the Macatawa watershed. | *$4,000 for operational (clean-up staff salaries, invasive species removal and educational programs)<br>* $4,000 was provided in 2016, 2015 and 2013 | 4,000 | 4,000 | | | 4,000 |
| Tulip Time | *Measurements will estimate PT resident attendance at Tulip Time events.<br>*Data will be collected from participants of the Dutch Dance program & Dazzle! and estimated population data at other events<br>* approximately 10,000 individuals residing in PT were serviced directly with Tulip Time programming | *$8,500 requested the funds will be used for the annual fireworks celebration and general operations<br>*PT would receive recognition for being a contributor<br>* $5,000 was approved in FY 2016 and FY 2015; $5,500 provided in FY 14 | 5,000 | 8,500 | | | 5,000 |
| Holland Chorale | * 50% of audience comes from the north side of Holland which includes PT; many of the singers are residents of PT (NOTE: did not provide tax-exempt letter, only Form W-9) | * $1,000 requested in FY 17 for Holiday Celebration Concert 2016<br>* $1,000 provided in FY 2016; $500 provided in FY 14 & FY 15 | 1,000 | 1,000 | | | 1,000 |
| Holland American Legion Band | The band has several participants who live in Park Township, and several more Park Township residents attend concerts. | $500 towards the summer concert series (music, general admin expenses)<br>*$500 provided in FY 2016 and 2015 | 500 | 500 | | | 500 |
| OAR - Recoveryfest | Cannot determine Park Township specific attendees, but event attendance is estimated at 1,500 - 3,500. | *$500 requested for annual Recoveryfest celebration<br>* No funding has been provided previously | - | 500 | | - | |
| Great Lakes Observing System | Park Township's proximity to Lake Michigan demonstrate connection to the project. Many resident of te region recreate on Lake Michigan and the buoy provides real-time observations of Lake conditions | Requesting $2,000 for operation and maintenance of Port Sheldon nearshore weather buoy in Lake Michigan (new request) | | 2,000 | | 2,000 | |
| Just - a - Chance | Focus area is the triangle framed by Butternut Drive, 136th Ave, and Quincy and surrounding area | Requesting $5,000 in start up funds for facility rental, tools, supplies, etc for youth mentoring program focusing on equipment repair and refurbishment. Trying to get the Macatawa Resource Center on Butternut Drive as the facility. Staff is comprised of volunteers. (New request in FY 2017) | | 5,000 | | | 5,000 |

# 2017 Budget -
# Community Requests

| Non-Profit | How Park Township Residents are Involved-Measurements | How Much requested, How will it be Used. Past support | FY 15-16 Granted | FY 16-17 Requested | | Approved General Fund | Approved Parks & Recreation Fund |
|---|---|---|---|---|---|---|---|
| West Michigan Airport Authority | Used by major employers of Park Township residents | For New Airport Business Center | | 5,000 | | 5,000 | |
| Project Clarity | The majority of the Lake Macatawa Shoreline is in Park Township | Macatawa Watershed quality restoration | 50,000 | 50,000 | * | 50,000 | |
| Holland Historical Trust | *Assisted with Centennial Celebration<br>* Toy Story exhibit from PT resident<br>*Partnership projects with West Ottawa Schools | * $50,000 of stabilization and transition support for operations *<br>Provided $50,000 in funding in FY 2016 and 2015 | 50,000 | 50,000 | * | 50,000 | |
| Historic Ottawa Beach Society | Facility in Park Township | Requesting township to fund 50% of new floor in the pump house (New request in FY 2017) | | 30,000 | * | 30,000 | |
| | | | | - | | **156,500** | |
| | | | | - | | | **18,500** |
| | | | | | | | |

**Park Township**
**2017 Budget**
**Capital Construction, Capital Equipment & Non-Routine Equipment**

| Description | Operational Impacts | Funding Source | Estimated Life | Purchase Price | Amt spent in Prior Years | 2017 Budget Amount | Amt to be spent in future years |
|---|---|---|---|---|---|---|---|
| **Fire Department (all items tentative & under further review)** | | | | | | | |
| Active Shooter equipment (under review) - 8 sets | Provide Park Twp personnel with the ability to perform in "warm zones" to reduce the number of fatalities in active shooter situations by improving firefighter safety | Taxes - Allocated | 7 | TBD | | $16,000 | - |
| 4 electronic/programmable key door locks for the Perry St Station (under review) | Allow access from all doors (current locks are no longer repairable); eliminates physical keys | Taxes - Allocated | 20 | TBD | | 12,000 | |
| Commercial Washer for turn out gear (under review) | Evaluating the cost vs benefit analysis to determine if the purchase will reduce costs sufficiently (over dry cleaner) | Taxes - Allocated | 10 | 6,500 | | 6,500 | |
| **Bike Paths** | | | | | | | |
| 72" Zero Turn Mower | Maintain functionality and reduce downtime experienced due to equipment failure. More economical than using the large mowers; less wear and tear on equipment | Taxes - Bike Paths | 15 | 18,000 | | 18,000 | |
| Bike path eligible portion of Ottawa Beach Road project | Improve safety on bicycle paths in the high congestion area on Ottawa Beach Road | Taxes - Bike Paths | 15 | 150,000 | | 150,000 | |
| Greenly Street - 168th Ave to 160th Ave | Improve citizen safety on this stretch of road | Taxes - Bike Paths | 15 | 850,000 | | 850,000 | |
| **Parks & Recreation** | | | | | | | |
| Parks & Recreation Software | Provide more efficient record keeping of recreation programs | Taxes - Parks | 5 | 20,000 | | 20,000 | |
| Other park improvement projects to be determined (e.g., Stu Visser trail, Keppel) | Maintain condition of trail to delay more costly maintenance; maintain safety of trail for visitors | Taxes - Parks | TBD | 100,000 | | 100,000 | TBD |
| Electronic sign and fencing for the fairgrounds | Better visibility and safety at the fairgrounds | Taxes - Parks | 5 | 39,000 | | 39,000 | |
| **Other Township Properties** | | | | | | | |
| Update of Front Lobby at Township Office | General upkeep of facility | Taxes - Allocated | 15 | 10,000 | | 10,000 | |
| Printer/Plotter for Building Inspection/Zoning | Improved performance/down time | Taxes - Allocated | 5 | 5,000 | | 5,000 | |
| Wireless equipment and firewall for Township building and Community Building | Improved performance/down time | Taxes - Allocated | 5 | TBD | | 17,800 | |
| **Capital Improvements** | | | | | | | |
| Ottawa Beach Road improvements | Relieve congestion and safety concerns in the area by the State park and upgrade aesthetics | Fund balance | 15 | 877,000 | 62,000 | 815,000 | |

**Park Township**
**2017 Budget**
**Capital Construction, Capital Equipment & Non-Routine Equipment**

| Description | Operational Impacts | Funding Source | Estimated Life | Purchase Price | Amt spent in Prior Years | 2017 Budget Amount | Amt to be spent in future years |
|---|---|---|---|---|---|---|---|
| **Local Streets** | | | | | | | |
| Streets Projects to be identified | Improve the condition of local streets | Taxes - Local Streets | TBD | TBD | | 600,000 | |
| **Airport *** | | | | | | | |
| Hangar construction | Replace hangars in disrepair and stimulate new leasers | Loan from Capital Improvements Fund | 25 | 500,000 | | 500,000 | |
| **Water Fund *** | | | | | | | |
| New water main at James & 144th Ave | Improves reliability of water system | Water Fund Retained Earnings | 40 | 78,000 | | 78,000 | |

* Because the Airport and Water funds are proprietary fund types, capital outflows are recorded in asset accounts vs expense accounts. Only revenues and expenditures/expenses are budgeted, so these figures cannot be found in the adopted budget. However, the estimated amount for fiscal year 2017 depreciation has been added to existing depreciation charges.

TBD - To be determined

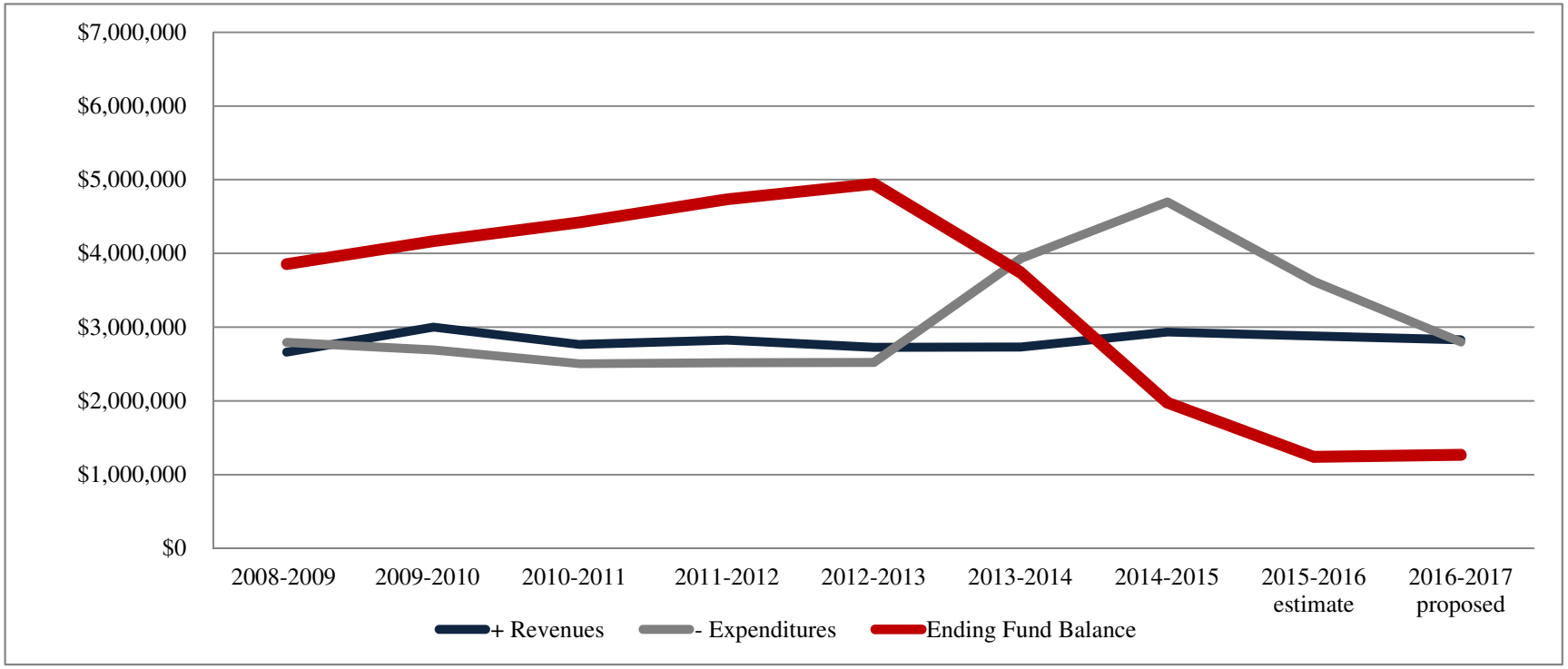
**Park Township 2016-2017 Budget**
**Personnel Allocations**

| Position | 2016-2017 Budget | Manager 101-172-701 | Finance 101-201-701 | Clerk 101-215-701 | Treasurer 101-253-701 | Assessing 101-257-701 | Elections 101-262-703 | Twp Property 101-264-701 | Twp Office 101-265-701 | Cemetery 101-276-702 | Fire Dept 101-336-702 | Bld Inspection 101-371-701 | Drains 101-445-702 | Zoning 101-722-701 |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Manager | 120,510 | 120,510 | | | | | | | | | | | | |
| Finance Director | 82,000 | | 82,000 | | | | | | | | | | | |
| Deputy Clerk/Recreation | 61,543 | | | 49,234 | | | | | | | | | | |
| Assessor | 78,000 | | | | | 78,000 | | | | | | | | |
| Deputy Assesor | 55,105 | | | | | 55,105 | | | | | | | | |
| Assessor Part Time | 22,281 | | | | | 22,281 | | | | | | | | |
| Deputy Treasurer/Utility | 55,414 | | | | 16,624 | | | | 11,083 | | | | | |
| Admin Assistant | 50,985 | | | | | | | | 50,985 | | | | | |
| Building Inspector (part time) | 49,000 | | | | | | | - | - | | | 49,000 | | |
| Building Services - Lead | 56,000 | | | | | | | 2,800 | 3,920 | | | | | |
| Cemetery Sexton | 12,500 | | | | | | | | | 12,500 | | | | |
| Cemetery Sexton | 12,500 | | | | | | | | | 12,500 | | | | |
| Fire Chief | 28,840 | | | | | | | | | | 28,840 | | | |
| Fire Admin Assistant | 17,254 | | | | | | | | | | 17,254 | | | |
| Building Services Assistant | 42,105 | | | | | | | | 4,211 | | | 25,262 | | 6,316 |
| Code Compliance/Zoning Director | 62,530 | | | | | | | | | | | 3,127 | | 59,403 |
| Building Services | 36,500 | | | | | | | 730 | 2,190 | | | | | |
| Building Services | 36,500 | | | | | | | 1,825 | 2,190 | | 730 | | | |
| Building Services | 36,500 | | | | | | | 1,825 | 5,475 | | | | | |
| Clerk/Elections (part time) | 14,400 | | | 2,400 | | | 12,000 | | | | | | | |
| Recreation (part time) | 23,690 | | | | | | | | | | | | | |
| Part Time Maintenance | 32,000 | | | | | | | 1,000 | 3,000 | | 1,000 | | | |
| Part Time Election/Maintenance | 3,500 | | | | | | 3,500 | | | | | | | |
| Part time as needed front desk | 3,000 | | | | | | | | 3,000 | | | | | |
| | 992,657 | 120,510 | 82,000 | 51,634 | 16,624 | 155,386 | 15,500 | 8,180 | 86,054 | 25,000 | 47,824 | 77,389 | - | 65,719 |
| Supervisor | 13,104 | | | | | | | | | | | | | |
| Clerk | 13,104 | | | 13,104 | | | | | | | | | | |
| Treasurer | 13,104 | | | | 13,104 | | | | | | | | | |
| Trustees | 7,200 | | | | | | | | | | | | | |
| Planning/ZBA | 7,500 | | | | | | | | | | | | | 7,500 |
| Drain | 1,500 | | | | | | | | | | | | 1,500 | |
| Firefighters - Base | 137,566 | | | | | | | | | | 137,566 | | | |
| Fire Calls/Work Detail | 90,131 | | | | | | | | | | 90,131 | | | |
| Election workers | 30,000 | | | | | | 30,000 | | | | | | | |
| Board of Review | 2,600 | | | | | | | | | | | | | |
| Parking enforcement | 4,000 | | | | | | | | | | | | | |
| Maintenance - Sunset Bluff | 974 | | | | | | | | | | | | | |
| Roads | 1,000 | | | | | | | | | | | | | |
| | 1,314,440 | 120,510 | 82,000 | 64,738 | 29,728 | 155,386 | 45,500 | 8,180 | 86,054 | 25,000 | 275,521 | 77,389 | 1,500 | 73,219 |

**Park Township 2016-2017 Budget**
**Personnel Allocations**

| Position | 2016-2017 Budget | Recreation 208-751-701 | Parks 208-756-701 | Bicycle paths 211-755-701 | Water 591-000-701 | Supervisor 101-171-702 | Board 101-101-702 | Board of Review 101-247-703 | Police 207-301-702 | Local Streets 404-000-701 | Total |
|---|---|---|---|---|---|---|---|---|---|---|---|
| Manager | 120,510 | | | | | | | | | | 120,510 |
| Finance Director | 82,000 | | | | | | | | | | 82,000 |
| Deputy Clerk/Recreation | 61,543 | 12,309 | | | | | | | | | 61,543 |
| Assessor | 78,000 | | | | | | | | | | 78,000 |
| Deputy Assesor | 55,105 | | | | | | | | | | 55,105 |
| Assessor Part Time | 22,281 | | | | | | | | | | 22,281 |
| Deputy Treasurer/Utility | 55,414 | | | | 27,707 | | | | | | 55,414 |
| Admin Assistant | 50,985 | | | | | | | | | | 50,985 |
| Building Inspector (part time) | 49,000 | | - | - | | | | | | | 49,000 |
| Building Services - Lead | 56,000 | 2,800 | 31,920 | 14,000 | 560 | | | | | | 56,000 |
| Cemetery Sexton | 12,500 | | | | | | | | | | 12,500 |
| Cemetery Sexton | 12,500 | | | | | | | | | | 12,500 |
| Fire Chief | 28,840 | | | | | | | | | | 28,840 |
| Fire Admin Assistant | 17,254 | | | | | | | | | | 17,254 |
| Building Services Assistant | 42,105 | | 6,316 | | | | | | | | 42,105 |
| Code Compliance/Zoning Director | 62,530 | | | | | | | | | | 62,530 |
| Building Services | 36,500 | | 5,475 | 26,280 | 1,825 | | | | | | 36,500 |
| Building Services | 36,500 | | 29,200 | 2,555 | | | | | | | 36,500 |
| Building Services | 36,500 | | 29,200 | | | | | | | | 36,500 |
| Clerk/Elections (part time) | 14,400 | | | | | | | | | | 14,400 |
| Recreation (part time) | 23,690 | 23,690 | | | | | | | | | 23,690 |
| Part Time Maintenance | 32,000 | | 20,000 | 7,000 | | | | | | | 32,000 |
| Part Time Election/Maintenance | 3,500 | | | | | | | | | | 3,500 |
| Part time as needed front desk | 3,000 | | | | | | | | | | 3,000 |
| | | | | | | | | | | | - |
| | 992,657 | 38,799 | 122,111 | 49,835 | 30,092 | - | - | - | - | - | 992,657 |
| | | | | | | | | | | | - |
| Supervisor | 13,104 | | | | | 13,104 | | | | | 13,104 |
| Clerk | 13,104 | | | | | | | | | | 13,104 |
| Treasurer | 13,104 | | | | | | | | | | 13,104 |
| Trustees | 7,200 | | | | | | 7,200 | | | | 7,200 |
| Planning/ZBA | 7,500 | | | | | | | | | | 7,500 |
| Drain | 1,500 | | | | | | | | | | 1,500 |
| Firefighters - Base | 137,566 | | | | | | | | | | 137,566 |
| Fire Calls/Work Detail | 90,131 | | | | | | | | | | 90,131 |
| Election workers | 30,000 | | | | | | | | | | 30,000 |
| Board of Review | 2,600 | | | | | | | 2,600 | | | 2,600 |
| Parking enforcement | 4,000 | | | | | | | | 4,000 | | 4,000 |
| Maintenance - Sunset Bluff | 974 | | | | 974 | | | | | | 974 |
| Roads | 1,000 | | | | | | | | | 1,000 | 1,000 |
| | 1,314,440 | 38,799 | 122,111 | 49,835 | 31,066 | 13,104 | 7,200 | 2,600 | 4,000 | 1,000 | 1,314,440 |

| GENERAL FUND | | | | | | | | |
|---|---|---|---|---|---|---|---|---|
| 2008-2009 | 2009-2010 | 2010-2011 | 2011-2012 | 2012-2013 | 2013-2014 | 2014-2015 | 2015-2016 estimate | 2016-2017 proposed |
| 3,985,230 | 3,855,323 | 4,165,547 | 4,424,401 | 4,735,060 | 4,940,643 | 3,741,775 | 1,977,493 | 1,240,534 |
| 2,663,020 | 2,999,123 | 2,764,105 | 2,824,341 | 2,723,490 | 2,729,309 | 2,932,842 | 2,879,851 | 2,827,385 |
| 2,792,927 | 2,688,899 | 2,505,251 | 2,513,682 | 2,517,907 | 3,928,177 | 4,697,124 | 3,616,810 | 2,800,241 |
| 3,855,323 | 4,165,547 | 4,424,401 | 4,735,060 | 4,940,643 | 3,741,775 | 1,977,493 | 1,240,534 | 1,267,678 |




The decrease in fund balance in FY 2014 is due to the transfer to the Capital Improvement fund for Park West. The decreases in FY 2015 and FY 2016 reflect the transfers to the Capital Improvement fund of an additional $2 million and $750,000, respectively.

| GL NUMBER | DESCRIPTION | 2014-2015 Actual | 2015-2016 Budget | 2015-2016 Estimated | 2016-2017 Approved Budget |
|---|---|---|---|---|---|
| **GENERAL FUND** | | | | | |
| **Fund 101 - GENERAL FUND** | | | | | |
| **REVENUES** | | | | | |
| Dept 000 | | | | | |
| 101-000-403.000 | Current Taxes | 873,085 | 892,000 | 895,000 | 903,000 |
| 101-000-407.000 | Trailer Taxes | 2,550 | 2,550 | 2,550 | 2,550 |
| 101-000-451.000 | Liquor License Fees | 4,060 | 4,046 | 4,046 | 4,060 |
| 101-000-476.000 | Building Permit Fees | 100,772 | 85,000 | 115,000 | 110,000 |
| 101-000-477.000 | Plumbing Permit Fees | 20,545 | 17,500 | 17,500 | 17,500 |
| 101-000-478.000 | Electrical Permit Fees | 27,315 | 25,000 | 27,500 | 27,500 |
| 101-000-479.000 | Mechanical Permit Fees | 33,340 | 27,000 | 27,000 | 27,000 |
| 101-000-574.000 | State Revenue Sharing | 1,403,527 | 1,400,000 | 1,400,000 | 1,400,000 |
| 101-000-609.000 | Zoning Fees | 18,514 | 10,500 | 13,600 | 12,000 |
| 101-000-610.000 | Misc building fees | 53 | - | - | - |
| 101-000-611.000 | Tax Collection Fees | 24,846 | 25,000 | 25,000 | 25,000 |
| 101-000-643.000 | Cemetery Lots | 16,950 | 16,000 | 29,000 | 22,000 |
| 101-000-664.000 | Interest Earned | 16,199 | 16,000 | 8,150 | 5,350 |
| 101-000-668.000 | Lease/Franchise Fees | 32,653 | 30,700 | 33,000 | 33,000 |
| 101-000-671.000 | Miscellaneous Income | 2,813 | 500 | 2,000 | 1,800 |
| 101-000-671.000.CENTENNIAL | Miscellaneous Income | 20,315 | 10,000 | 25,000 | - |
| 101-000-671.002 | Health Reimbursement Income | 353 | 500 | 225 | 225 |
| 101-000-671.003 | Election Reimbursements | 3,670 | 10,000 | 16,500 | 3,500 |
| 101-000-671.007 | Fire Dept - Miscellaneous Inc | 1,958 | 1,900 | 2,780 | 1,900 |
| 101-000-676.000 | V.P. Station Reimbursements | 15,324 | 12,540 | 13,500 | 13,500 |
| | | 2,618,842 | 2,586,736 | 2,657,351 | 2,609,885 |

| GL NUMBER | DESCRIPTION | 2014-2015 Actual | 2015-2016 Budget | 2015-2016 Estimated | 2016-2017 Approved Budget |
|---|---|---|---|---|---|
| 101-000-699.000 | Transfer From Other Fund | 75,000 | - | - | - |
| 101-000-699.100 | Adm Fees-Police | 25,000 | 20,000 | 20,000 | 20,000 |
| 101-000-699.200 | Adm fees-Park/Rec | 75,000 | 65,000 | 65,000 | 65,000 |
| 101-000-699.300 | Adm fees-Bike Path | 59,000 | 45,000 | 45,000 | 45,000 |
| 101-000-699.400 | Adm fees- Sewer | 25,000 | 15,000 | 15,000 | 10,000 |
| 101-000-699.404 | Adm Fees - Local Streets | - | 7,500 | 7,500 | 7,500 |
| 101-000-699.500 | Adm fees- Water | 50,000 | 65,000 | 65,000 | 65,000 |
| 101-000-699.550 | Adm fees- Street Lighting | 5,000 | 2,500 | 2,500 | 2,500 |
| 101-000-699.581 | Adm fees- Park Twp Airport | - | 2,500 | 2,500 | 2,500 |
| | | 314,000 | 222,500 | 222,500 | 217,500 |
| **Total Revenues** | | **2,932,842** | **2,809,236** | **2,879,851** | **2,827,385** |

| GL NUMBER | DESCRIPTION | 2015-2016 Estimated | 2016-2017 Approved Budget | Comments |
|---|---|---|---|---|
| **GENERAL FUND** | | | | |
| **Fund 101 - GENERAL FUND** | | | | |
| **REVENUES** | | | | |
| Dept 000 | | | | |
| 101-000-403.000 | Current Taxes | 895,000 | 903,000 | Reflects a 1% increase over the 2016 levy |
| 101-000-407.000 | Trailer Taxes | 2,550 | 2,550 | |
| 101-000-451.000 | Liquor License Fees | 4,046 | 4,060 | |
| 101-000-476.000 | Building Permit Fees | 115,000 | 110,000 | Reflects lower activity based on higher than normal current year activity |
| 101-000-477.000 | Plumbing Permit Fees | 17,500 | 17,500 | Assume similar amount of permit activity next year |
| 101-000-478.000 | Electrical Permit Fees | 27,500 | 27,500 | Reflects lower activity based on higher than normal current year activity |
| 101-000-479.000 | Mechanical Permit Fees | 27,000 | 27,000 | Reflects lower activity based on higher than normal current year activity |
| 101-000-574.000 | State Revenue Sharing | 1,400,000 | 1,400,000 | Most recent State revenue projections are lower than anticipated |
| 101-000-609.000 | Zoning Fees | 13,600 | 12,000 | ZBA/Planning Commission fees |
| 101-000-610.000 | Misc building fees | - | - | |
| 101-000-611.000 | Tax Collection Fees | 25,000 | 25,000 | Fees based on $2.87/parcel received from schools |
| 101-000-643.000 | Cemetery Lots | 29,000 | 22,000 | Reduced based on higher than normal current yr activity; Sale of lots in 3 cemeteries; includes Perpetual Care Fund rates |
| 101-000-664.000 | Interest Earned | 8,150 | 5,350 | |
| 101-000-668.000 | Lease/Franchise Fees | 33,000 | 33,000 | Franchise fees from Charter Cable, Michigan Bell |
| 101-000-671.000 | Miscellaneous Income | 2,000 | 1,800 | |
| 101-000-671.000.CENTENNIAL | Miscellaneous Income | 25,000 | - | |
| 101-000-671.002 | Health Reimbursement Income | 225 | 225 | Reimbursement for retiree's portion of insurance |
| 101-000-671.003 | Election Reimbursements | 16,500 | 3,500 | Presidential primary falls in the current fiscal year |
| 101-000-671.007 | Fire Dept - Miscellaneous Inc | 2,780 | 1,900 | |
| 101-000-676.000 | V.P. Station Reimbursements | 13,500 | 13,500 | 2014-2015 includes painting reimbursement |
| | | 2,657,351 | 2,609,885 | |
| 101-000-699.000 | Transfer From Other Fund | - | | 2014-2015 = Project Clarity funding from Capital Improvement Fund |
| 101-000-699.100 | Adm Fees-Police | 20,000 | 20,000 | Based on Admin Fee Schedule |
| 101-000-699.200 | Adm fees-Park/Rec | 65,000 | 65,000 | Based on Admin Fee Schedule |
| 101-000-699.300 | Adm fees-Bike Path | 45,000 | 45,000 | Based on Admin Fee Schedule |
| 101-000-699.400 | Adm fees- Sewer | 15,000 | 10,000 | Based on Admin Fee Schedule |
| 101-000-699.404 | Adm Fees - Local Streets | 7,500 | 7,500 | Based on Admin Fee Schedule |
| 101-000-699.500 | Adm fees- Water | 65,000 | 65,000 | Based on Admin Fee Schedule |
| 101-000-699.550 | Adm fees- Street Lighting | 2,500 | 2,500 | Based on Admin Fee Schedule |
| 101-000-699.581 | Adm fees- Park Twp Airport | 2,500 | 2,500 | Based on Admin Fee Schedule |
| | | 222,500 | 217,500 | |
| **Total Revenues** | | **2,879,851** | **2,827,385** | |

| GL NUMBER | DESCRIPTION | 2014-2015 Actual | 2015-2016 Budget | 2015-2016 Estimated | 2016-2017 Approved Budget |
|---|---|---|---|---|---|
| **EXPENDITURES** | | | | | |
| Dept 101-TOWNSHIP BOARD | | | | | |
| 101-101-702.000 | Board of Trustee Salary | 7,200 | 7,200 | 7,200 | 7,200 |
| 101-101-715.000 | Social Security WH | 446 | 447 | 447 | 447 |
| 101-101-715.002 | Medicare EE | 104 | 105 | 105 | 105 |
| 101-101-727.000 | Supplies | 1,428 | 500 | 600 | 1,000 |
| 101-101-728.000 | Postage | 315 | 65 | 65 | 50 |
| 101-101-750.000 | Dues and Subscriptions | 39,436 | 40,000 | 40,000 | 42,000 |
| 101-101-860.000 | Mileage | 2 | 100 | 100 | 100 |
| 101-101-900.000 | Printing & Publishing | 1,585 | 3,000 | 3,000 | 3,000 |
| 101-101-956.000 | Meetings | 250 | 1,000 | 1,000 | 1,000 |
| Total Dept 101-TOWNSHIP BOARD | | 50,766 | 52,417 | 52,517 | 54,902 |
| Dept 171-SUPERVISOR | | | | | |
| 101-171-702.000 | Supervisor - Salaries | 13,104 | 13,104 | 13,104 | 13,104 |
| 101-171-715.000 | Social Security WH | 812 | 813 | 813 | 813 |
| 101-171-715.002 | Medicare EE | 190 | 191 | 191 | 191 |
| 101-171-728.000 | Postage | 2 | 25 | 25 | - |
| 101-171-860.000 | Mileage | - | 250 | 250 | 250 |
| 101-171-900.000 | Printing and Publishing | - | 250 | 250 | 250 |
| 101-171-956.000 | Meeting and Seminars | - | 1,000 | 1,000 | 1,000 |
| Total Dept 171-SUPERVISOR | | 14,108 | 15,633 | 15,633 | 15,608 |
| Dept 172-TOWNSHIP MANAGER | | | | | |
| 101-172-702.000 | Salary | 109,419 | 109,500 | 117,000 | 120,510 |
| 101-172-715.000 | Social Security WH | 6,899 | 6,975 | 7,254 | 7,472 |
| 101-172-715.002 | Medicare EE | 1,614 | 1,632 | 1,700 | 1,748 |
| 101-172-717.000 | Fringe Ben - Hspt Ins | 14,214 | 15,095 | 15,095 | 15,095 |
| 101-172-719.000 | Fringe Ben - Retirement | 15,371 | 15,075 | 15,678 | 16,149 |
| 101-172-720.000 | Fringe Ben - Oth Emp Bens | 1,881 | 1,602 | 1,602 | 2,166 |
| 101-172-727.000 | Supplies | 105 | 100 | 100 | 100 |
| 101-172-728.000 | Postage | 1 | 25 | 25 | 25 |

| GL NUMBER | DESCRIPTION | 2014-2015 Actual | 2015-2016 Budget | 2015-2016 Estimated | 2016-2017 Approved Budget |
|---|---|---|---|---|---|
| 101-172-860.000 | Mileage | 3,000 | 3,500 | 3,500 | 3,500 |
| 101-172-956.000 | Meetings and Seminars | 40 | 1,500 | 200 | 1,500 |
| Total Dept 172-TOWNSHIP MANAGER | | 152,544 | 155,004 | 162,154 | 168,265 |
| | | | | | |
| Dept 201-FINANCE | | | | | |
| 101-201-702.000 | Salary | 58,016 | 78,500 | 78,500 | 82,000 |
| 101-201-715.000 | Social Security WH | 3,469 | 4,867 | 4,867 | 5,084 |
| 101-201-715.002 | Medicare EE | 811 | 1,139 | 1,139 | 1,189 |
| 101-201-717.000 | Fringe Ben - Hspt Ins | 9,782 | 6,998 | 6,998 | 6,998 |
| 101-201-719.000 | Fringe Ben - Retirement | 5,674 | 10,519 | 10,519 | 10,988 |
| 101-201-720.000 | Fringe Ben - Oth Empl Ben | 1,164 | 1,054 | 1,054 | 1,307 |
| 101-201-727.000 | Supplies | 137 | 100 | 100 | 100 |
| 101-201-728.000 | Postage | - | 50 | 50 | 50 |
| 101-201-750.000 | Dues and Subscriptions | 928 | 800 | 800 | 800 |
| 101-201-860.000 | Mileage | 85 | 750 | 750 | 750 |
| 101-201-900.000 | Printing & Pub | 1,082 | 50 | 50 | 50 |
| 101-201-956.000 | Meetings/Seminars | 1,986 | 2,500 | 2,500 | 2,500 |
| Total Dept 201-FINANCE | | 83,134 | 107,327 | 107,327 | 111,816 |
| | | | | | |
| Dept 215-CLERK | | | | | |
| 101-215-702.000 | Clerk - Salary | 13,104 | 13,104 | 13,104 | 13,104 |
| 101-215-703.000 | Deputy Clerk Salary/Part time | 41,563 | 45,900 | 45,900 | 51,634 |
| 101-215-715.000 | Social Security WH | 3,298 | 3,659 | 3,659 | 4,014 |
| 101-215-715.002 | Medicare EE | 771 | 856 | 856 | 939 |
| 101-215-717.000 | Fringe Ben - Hspt Ins - Non Elected | 12,018 | 12,683 | 12,683 | 14,495 |
| 101-215-719.000 | Retirement - Non Elected | 5,529 | 5,628 | 5,628 | 6,598 |
| 101-215-720.000 | Other Emp Bens - Non Elected | 1,309 | 1,493 | 1,493 | 1,966 |
| 101-215-727.000 | Supplies | 166 | 200 | 50 | 100 |
| 101-215-728.000 | Postage | 1,006 | 1,000 | 1,000 | 1,000 |
| 101-215-750.000 | Dues and Subscriptions | 480 | 250 | 600 | 600 |
| 101-215-860.000 | Mileage | 307 | 1,000 | 600 | 800 |
| 101-215-956.000 | Meetings/Seminars | 2,198 | 2,500 | 1,500 | 5,000 |
| 101-215-967.000 | IMAGING PROJECT COSTS | 8,250 | 20,000 | - | 2,000 |

| GL NUMBER | DESCRIPTION | 2014-2015 Actual | 2015-2016 Budget | 2015-2016 Estimated | 2016-2017 Approved Budget |
|---|---|---|---|---|---|
| Total Dept 215-CLERK | | 89,999 | 108,273 | 87,073 | 102,250 |
| | | | | | |
| Dept 223-AUDIT | | | | | |
| 101-223-801.000 | Professional Fees | 13,685 | 16,800 | 16,800 | 16,800 |
| Total Dept 223-AUDIT | | 13,685 | 16,800 | 16,800 | 16,800 |
| | | | | | |
| Dept 228-DATA PROCESSING,INFO TECHNOLOGY | | | | | |
| 101-228-740.000 | Small Equipment | 8,808 | 6,000 | 12,168 | 20,000 |
| 101-228-803.000 | Purchased Services | 56,253 | 51,500 | 51,500 | 53,000 |
| Total Dept 228-DATA PROCESSING,INFO TECHNOLOGY | | 65,061 | 57,500 | 63,668 | 73,000 |
| | | | | | |
| Dept 247-BOARD OF REVIEW | | | | | |
| 101-247-702.000 | Salaries | 1,563 | 2,600 | 2,600 | 2,600 |
| 101-247-715.000 | Social Security Ee | 97 | 165 | 165 | 165 |
| 101-247-715.002 | Medicare Ee | 23 | 40 | 40 | 40 |
| 101-247-727.000 | Supplies | 163 | 150 | 150 | 150 |
| Total Dept 247-BOARD OF REVIEW | | 1,846 | 2,955 | 2,955 | 2,955 |
| | | | | | |
| Dept 253-TREASURER | | | | | |
| 101-253-702.000 | Treasurer Salary | 13,104 | 13,104 | 13,104 | 13,104 |
| 101-253-702.005 | Deputy Treasurer Salary | 15,585 | 16,500 | 16,500 | 16,624 |
| 101-253-715.000 | Social Security WH | 1,761 | 1,836 | 1,836 | 1,844 |
| 101-253-715.002 | Medicare EE | 412 | 430 | 430 | 433 |
| 101-253-717.000 | Fringe Ben - Hspt Ins - Non Elected | 4,264 | 4,529 | 4,529 | 4,529 |
| 101-253-719.000 | Retirement - Non Elected | 2,135 | 2,211 | 2,211 | 2,228 |
| 101-253-720.000 | Other Emp Bens - Non Elected | 421 | 425 | 425 | 464 |
| 101-253-727.000 | Supplies | 1,148 | 1,500 | 1,500 | 1,500 |
| 101-253-728.000 | Postage | 7,112 | 7,000 | 7,000 | 7,000 |
| 101-253-750.000 | Dues and Subscriptions | 145 | 150 | 150 | 150 |
| 101-253-860.000 | Mileage | 1,309 | 2,000 | 2,000 | 2,000 |
| 101-253-956.000 | Meetings/Seminars | 1,218 | 3,850 | 3,850 | 3,850 |
| Total Dept 253-TREASURER | | 48,614 | 53,535 | 53,535 | 53,726 |

| GL NUMBER | DESCRIPTION | 2014-2015 Actual | 2015-2016 Budget | 2015-2016 Estimated | 2016-2017 Approved Budget |
|---|---|---|---|---|---|
| Dept 257-ASSESSOR/EQUALIZATION DEPARTMENT | | | | | |
| 101-257-702.000 | Salaries | 144,912 | 150,000 | 150,000 | 155,386 |
| 101-257-715.000 | Social Security WH | 8,548 | 9,300 | 9,300 | 9,634 |
| 101-257-715.002 | Medicare EE | 1,999 | 2,175 | 2,175 | 2,254 |
| 101-257-717.000 | Fringe Ben - Hspt Ins | 34,139 | 36,238 | 36,238 | 36,238 |
| 101-257-719.000 | Fringe Ben - Retirement | 19,790 | 20,100 | 20,100 | 20,822 |
| 101-257-720.000 | Fringe Ben - Oth Empl Bens | 4,359 | 4,587 | 4,587 | 5,016 |
| 101-257-727.000 | Supplies | 269 | 500 | 500 | 500 |
| 101-257-728.000 | Postage | 3,890 | 4,000 | 4,000 | 4,000 |
| 101-257-750.000 | Dues & Subscriptions | 1,084 | 1,265 | 1,265 | 1,405 |
| 101-257-801.000 | Professional Fees | 220 | 150 | 150 | 150 |
| 101-257-860.000 | Mileage | 1,146 | 1,500 | 1,500 | 1,500 |
| 101-257-900.000 | Printing & Pub | 1,805 | 2,100 | 2,100 | 2,000 |
| 101-257-956.000 | Conferences | 3,242 | 3,400 | 3,400 | 3,400 |
| Total Dept 257-ASSESSOR/EQUALIZATION DEPARTMENT | | 225,403 | 235,315 | 235,315 | 242,305 |
| | | | | | |
| Dept 262-ELECTIONS | | | | | |
| 101-262-702.000 | Salaries | 30,294 | 36,000 | 36,000 | 45,500 |
| 101-262-715.000 | Social Security | 409 | 620 | 620 | 961 |
| 101-262-715.002 | Medicare | 96 | 145 | 145 | 225 |
| 101-262-719.000 | Fringe Ben - Retirement Plan | 291 | 295 | 295 | 469 |
| 101-262-727.000 | Supplies | 3,446 | 3,000 | 2,000 | 3,500 |
| 101-262-728.000 | Postage | 2,708 | 2,500 | 2,500 | 7,000 |
| 101-262-740.000 | Small Equipment | 269 | 500 | - | 1,500 |
| 101-262-801.000 | Professional Services | 3,131 | 2,000 | 1,000 | 10,000 |
| 101-262-860.000 | Mileage | 371 | 300 | 200 | 500 |
| 101-262-900.000 | Printing & Pub | 2,397 | 1,000 | 400 | 7,500 |
| 101-262-941.000 | Building Rental | 900 | 800 | 600 | 900 |
| Total Dept 262-ELECTIONS | | 44,312 | 47,160 | 43,760 | 78,055 |
| | | | | | |
| Dept 264-TWP PROPERTY | | | | | |
| 101-264-702.000 | Salaries | 7,623 | 18,100 | 14,000 | 8,181 |
| 101-264-715.000 | Social Security WH | 463 | 1,123 | 868 | 508 |

| GL NUMBER | DESCRIPTION | 2014-2015 Actual | 2015-2016 Budget | 2015-2016 Estimated | 2016-2017 Approved Budget |
|---|---|---|---|---|---|
| 101-264-715.002 | Medicare EE | 108 | 264 | 205 | 120 |
| 101-264-717.000 | Fringe Ben - Hspt Ins | 2,542 | 8,052 | 8,052 | 2,313 |
| 101-264-719.000 | Fringe Ben - Retirement | 1,060 | 2,292 | 2,292 | 963 |
| 101-264-720.000 | Fringe Ben - Oth Emp Bens | 260 | 927 | 927 | 257 |
| 101-264-727.000 | Supplies | 119 | 1,200 | 500 | 1,000 |
| 101-264-729.000 | Gas & Oil-Vehicles | 378 | 1,000 | 250 | 500 |
| 101-264-740.000 | Small Equipment | 2,874 | - | - | - |
| 101-264-801.000 | TWP Prop - Professional Fees | - | - | 1,000 | 1,000 |
| 101-264-829.000 | Uniforms | - | 50 | - | - |
| 101-264-860.000 | Mileage | - | 100 | - | - |
| 101-264-920.000 | Light & Power | 2,161 | 2,150 | 2,150 | 2,200 |
| 101-264-921.000 | Water & Sewer | 808 | 900 | 900 | 1,000 |
| 101-264-922.000 | Heat | 2,290 | 2,700 | 2,700 | 2,700 |
| 101-264-930.000 | Repairs & Maint | 6,845 | 20,000 | 20,000 | 7,000 |
| 101-264-940.000 | Equipment Rental | 45 | - | - | - |
| 101-264-971.000 | Equipment | 7,453 | - | - | 4,500 |
| 101-264-972.000 | TWP Prop - Build Improvements | - | - | 15,750 | - |
| 101-264-973.000 | TWP Prop - Land Improvements | - | 16,000 | 16,000 | - |
| Total Dept 264-TWP PROPERTY | | 35,029 | 74,858 | 85,594 | 32,242 |
| | | | | | |
| Dept 265-TWP OFFICE | | | | | |
| 101-265-702.000 | Salaries | 79,702 | 85,150 | 80,000 | 86,054 |
| 101-265-715.000 | Social Security WH | 4,836 | 5,280 | 5,000 | 5,336 |
| 101-265-715.002 | Medicare EE | 1,131 | 1,236 | 1,165 | 1,249 |
| 101-265-717.000 | Fringe Ben - Hspt Ins | 23,576 | 27,163 | 27,163 | 27,749 |
| 101-265-719.000 | Fringe Ben - Retirement | 9,796 | 11,009 | 11,009 | 10,728 |
| 101-265-720.000 | Fringe Ben - Oth Empl Bens | 2,449 | 3,113 | 3,113 | 3,377 |
| 101-265-727.000 | Supplies | 7,129 | 12,000 | 10,000 | 11,000 |
| 101-265-728.000 | Postage | 3,012 | 6,000 | 3,200 | 6,000 |
| 101-265-740.000 | Small Equipment | 7,136 | - | - | - |
| 101-265-750.000 | Dues & Subscriptions | 502 | 525 | 525 | 525 |
| 101-265-801.000 | Professional Servic | 3,639 | 7,500 | 12,000 | 11,000 |
| 101-265-850.000 | Telephone | 8,132 | 10,000 | 10,000 | 11,000 |

| GL NUMBER | DESCRIPTION | 2014-2015 Actual | 2015-2016 Budget | 2015-2016 Estimated | 2016-2017 Approved Budget |
|---|---|---|---|---|---|
| 101-265-860.000 | Mileage | 25 | 200 | 200 | 100 |
| 101-265-900.000 | Printing & Publishing | 5,163 | 8,000 | 6,000 | 6,000 |
| 101-265-920.000 | Light & Power | 7,021 | 7,500 | 7,200 | 7,500 |
| 101-265-921.000 | Water & Sewer | 3,416 | 4,000 | 4,000 | 4,000 |
| 101-265-922.000 | Heat | 2,541 | 2,500 | 2,500 | 2,500 |
| 101-265-930.000 | Repairs & Maintenance | 15,718 | 21,000 | 21,000 | 21,000 |
| 101-265-956.000 | Meetings & Seminars | 100 | 800 | 800 | 800 |
| 101-265-972.000 | Building Improvements | 89,434 | 40,000 | 40,000 | 10,000 |
| 101-265-973.000 | Land improvements | - | - | - | - |
| Total Dept 265-TWP OFFICE | | 274,458 | 252,976 | 244,875 | 225,918 |
| Dept 266-ATTORNEY/ COUNSEL | | | | | |
| 101-266-801.000 | Legal - Profess Services | 103,738 | 75,000 | 75,000 | 75,000 |
| Total Dept 266-ATTORNEY/ COUNSEL | | 103,738 | 75,000 | 75,000 | 75,000 |
| Dept 276-CEMETERY | | | | | |
| 101-276-702.000 | Salary | 23,365 | 25,000 | 25,000 | 25,000 |
| 101-276-715.000 | Social Security WH | 1,449 | 1,550 | 1,550 | 1,550 |
| 101-276-715.002 | Medicare EE | 339 | 365 | 365 | 363 |
| 101-276-727.000 | Supplies | 1,095 | 1,000 | 1,000 | 1,200 |
| 101-276-728.000 | Postage | 3 | 50 | 50 | 50 |
| 101-276-729.000 | Gas & Oil - Vehicles | 321 | 400 | 400 | 400 |
| 101-276-740.000 | Small Equipment | - | 3,500 | 3,500 | 1,000 |
| 101-276-860.000 | Mileage | 309 | 450 | 450 | 450 |
| 101-276-920.000 | Light & Power | 750 | 900 | 900 | 900 |
| 101-276-930.000 | Repairs & Maint | 5,350 | 9,500 | 9,500 | 9,500 |
| 101-276-940.000 | Equipment Rental | - | - | 935 | 1,020 |
| 101-276-973.000 | Land Improvements | - | - | 7,000 | - |
| Total Dept 276-CEMETERY | | 32,981 | 42,715 | 50,650 | 41,433 |
| Dept 336-FIRE DEPARTMENT | | | | | |
| 101-336-702.000 | Fire Dept - Salaries | 237,504 | 270,000 | 270,000 | 275,521 |
| 101-336-705.000 | Fire Training | - | - | - | - |
| 101-336-715.000 | Fire Social Security Ee | 14,723 | 16,740 | 16,740 | 17,084 |

| GL NUMBER | DESCRIPTION | 2014-2015 Actual | 2015-2016 Budget | 2015-2016 Estimated | 2016-2017 Approved Budget |
|---|---|---|---|---|---|
| 101-336-715.002 | Fire Medicare Ee | 3,443 | 3,915 | 3,915 | 3,996 |
| 101-336-717.000 | Hospitalization Ins | 106 | 350 | 350 | 140 |
| 101-336-719.000 | Fire Fringe Ben - Retirement | 2,199 | 215 | 215 | 98 |
| 101-336-720.000 | Fire Fringe Ben -Other Employee Bens | 413 | 42 | 42 | 17 |
| 101-336-727.000 | Fire Supplies | 30,866 | 34,290 | 34,483 | 44,540 |
| 101-336-728.000 | Postage | 58 | 250 | 250 | 250 |
| 101-336-729.000 | Gas & Oil-Vehicles | 4,541 | 5,600 | 5,600 | 5,500 |
| 101-336-740.000 | Small Equipment | 31,922 | 42,680 | 42,680 | 37,000 |
| 101-336-750.000 | Dues & Subscriptions | 1,640 | 2,000 | 2,000 | 2,000 |
| 101-336-801.000 | Professional Fees | 360 | 740 | 740 | 2,740 |
| 101-336-850.000 | Telephone | 6,588 | 9,700 | 6,000 | 6,200 |
| 101-336-851.000 | Communication | 3,736 | 7,135 | 7,660 | 7,653 |
| 101-336-860.000 | Mileage | 276 | 700 | 700 | 700 |
| 101-336-900.000 | Printing & Pub | 328 | 400 | 431 | 400 |
| 101-336-920.000 | Light & Power | 13,801 | 13,900 | 13,900 | 13,900 |
| 101-336-921.000 | Fire Water & Sewer | 2,588 | 4,500 | 4,500 | 4,500 |
| 101-336-922.000 | Heat | 8,314 | 11,000 | 11,000 | 11,000 |
| 101-336-930.000 | Repairs & Maint | 40,994 | 51,815 | 51,815 | 57,755 |
| 101-336-940.000 | Fire Hydrant Rental | 50,000 | 50,000 | 50,000 | 50,000 |
| 101-336-956.000 | Meetings/seminars | 7,616 | 11,550 | 11,550 | 11,520 |
| 101-336-957.000 | Fire Prevention | 1,120 | 2,500 | 2,500 | 2,500 |
| 101-336-960.000 | Fire Dept - Insurance | 2,615 | 2,900 | 1,535 | 1,535 |
| 101-336-961.000 | Fire Medical | 5,446 | 6,650 | 6,650 | 6,350 |
| Total Dept 336-FIRE DEPARTMENT | | 471,197 | 549,572 | 545,256 | 562,899 |
| Dept 371-BUILDING INSPECTION DEPARTMENT | | | | | |
| 101-371-702.000 | Salaries | 72,392 | 74,300 | 74,300 | 77,389 |
| 101-371-715.000 | Social Security WH | 4,406 | 4,607 | 4,607 | 4,799 |
| 101-371-715.002 | Medicare EE | 1,030 | 1,078 | 1,078 | 1,123 |
| 101-371-717.000 | Fringe Ben - Hspt Ins | 17,871 | 21,740 | 21,740 | 9,963 |
| 101-371-719.000 | Fringe Ben - Retirement | 9,039 | 9,957 | 9,957 | 3,805 |
| 101-371-720.000 | Fringe Ben - Oth Empl Bens | 2,416 | 2,439 | 2,439 | 934 |
| 101-371-727.000 | Supplies | 564 | 1,000 | 500 | 500 |
| 101-371-728.000 | Postage | 466 | 430 | 430 | 500 |

| GL NUMBER | DESCRIPTION | 2014-2015 Actual | 2015-2016 Budget | 2015-2016 Estimated | 2016-2017 Approved Budget |
|---|---|---|---|---|---|
| 101-371-740.000 | Small Equipment | - | 5,000 | - | 5,000 |
| 101-371-750.000 | Dues & Subscriptions | 1,036 | 700 | 700 | 1,000 |
| 101-371-801.000 | Professional Services | 68 | 1,000 | 1,000 | - |
| 101-371-801.002 | Plumbing Insp Fees | 18,540 | 16,000 | 18,000 | 18,000 |
| 101-371-801.003 | Electrical Inspector - Fees | 24,480 | 22,500 | 20,000 | 20,000 |
| 101-371-801.004 | Mechanical Inspector - Fees | 25,045 | 21,500 | 23,000 | 23,000 |
| 101-371-850.000 | Telephone | 420 | - | - | - |
| 101-371-851.000 | Communication | - | 300 | 300 | 300 |
| 101-371-860.000 | Mileage | 2,173 | 1,700 | 1,800 | 1,800 |
| 101-371-900.000 | Printing and Publishing | 1,421 | 1,200 | 500 | 1,000 |
| 101-371-930.000 | Repairs and Maintenance | - | 2,000 | 1,000 | 1,000 |
| 101-371-956.000 | Meetings & Seminars | 25 | 800 | 800 | 1,000 |
| Total Dept 371-BUILDING INSPECTION DEPARTMENT | | 181,392 | 188,251 | 182,151 | 171,113 |
| | | | | | |
| Dept 445-DRAINS | | | | | |
| 101-445-702.000 | Salaries | - | 1,500 | - | 1,500 |
| 101-445-715.000 | Social Security Ee | - | 93 | - | 93 |
| 101-445-715.002 | Medicare Ee | - | 22 | - | 22 |
| 101-445-727.000 | Supplies | - | - | - | 50 |
| 101-445-801.000 | PROFESSIONAL FEES | - | 15,000 | 500 | 5,000 |
| 101-445-860.000 | Mileage | - | - | - | 100 |
| 101-445-920.000 | Light & Power | 565 | 750 | 500 | 750 |
| 101-445-930.000 | Maintenance | 36,720 | 35,000 | 26,000 | 35,000 |
| 101-445-995.000 | Interest Expense | 500 | - | - | - |
| 101-445-973.000 | Land Improvements | 50,734 | - | - | - |
| Total Dept 445-DRAINS | | 88,519 | 52,365 | 27,000 | 42,515 |
| | | | | | |
| Dept 446-HIGHWAYS, STREETS, BRIDGES ( NOT ACT 51) | | | | | |
| 101-446-702.000 | Salaries | 54 | - | - | - |
| 101-446-715.000 | Social Security | 3 | - | - | - |
| 101-446-715.002 | Medicare | 1 | - | - | - |
| 101-446-801.000 | Professional Fees | 22,653 | - | - | - |
| 101-446-860.000 | Mileage | 120 | - | - | - |

| GL NUMBER | DESCRIPTION | 2014-2015 Actual | 2015-2016 Budget | 2015-2016 Estimated | 2016-2017 Approved Budget |
|---|---|---|---|---|---|
| 101-446-930.000 | Repairs & Maint | 21,967 | 50,000 | 25,000 | - |
| 101-446-975.000 | Hwy & Streets - Construction | 203,182 | - | - | - |
| Total Dept 446-HIGHWAYS, STREETS, BRIDGES | | 247,980 | 50,000 | 25,000 | - |
| | | | | | |
| Dept 447-ENGINEERING | | | | | |
| 101-447-801.000 | Engineering - Prof Services | - | 5,000 | - | 5,000 |
| Total Dept 447-ENGINEERING | | - | 5,000 | - | 5,000 |
| | | | | | |
| Dept 722- | | | | | |
| 101-722-702.000 | Salaries | 64,323 | 65,150 | 65,150 | 73,219 |
| 101-722-715.000 | Social Security WH | 3,881 | 4,040 | 4,040 | 4,540 |
| 101-722-715.002 | Medicare EE | 908 | 946 | 946 | 1,063 |
| 101-722-717.000 | Fringe Ben - Hspt Ins | 17,529 | 20,383 | 20,383 | 19,477 |
| 101-722-719.000 | Fringe Ben - Retirement | 7,398 | 7,726 | 7,726 | 8,807 |
| 101-722-720.000 | Fringe Ben - Oth Empl Bens | 1,574 | 1,632 | 1,632 | 1,750 |
| 101-722-727.000 | Supplies | 173 | 250 | 250 | 450 |
| 101-722-728.000 | Postage | 1,003 | 1,000 | 1,000 | 1,000 |
| 101-722-750.000 | Dues & Subscriptions | - | 125 | 125 | 125 |
| 101-722-801.000 | Professional Services | 37,608 | 35,000 | 35,000 | 25,000 |
| 101-722-850.000 | Telephone | 385 | 420 | 420 | 420 |
| 101-722-860.000 | Mileage | 903 | 1,000 | 1,000 | 1,000 |
| 101-722-900.000 | Printing & Publish | 3,301 | 2,500 | 2,500 | 3,500 |
| 101-722-930.000 | Repairs and Maint | - | 150 | 150 | 150 |
| 101-722-956.000 | Meetings & Seminars | 43 | 750 | 750 | 750 |
| Total Dept 722-COMMUNITY DEVELOPMENT | | 139,029 | 141,072 | 141,072 | 141,251 |
| | | | | | |
| Dept 748-COMMUNITY SERVICES | | | | | |
| 101-748-803.000 | Purchased Services | 170,402 | 164,500 | 150,000 | 196,500 |
| 101-748-803.000.CENTENNIAL | Purchased Services | 1,079 | 25,000 | 55,117 | - |
| 101-748-900.000 | Printing | 129 | 150 | 150 | - |
| Total Dept 748-COMMUNITY PROMOTIONS | | 171,610 | 189,650 | 205,267 | 196,500 |

| GL NUMBER | DESCRIPTION | 2014-2015 Actual | 2015-2016 Budget | 2015-2016 Estimated | 2016-2017 Approved Budget |
|---|---|---|---|---|---|
| Dept 851-INSURANCE | | | | | |
| 101-851-960.000 | Ins & Bonds - Insurance | 54,154 | 55,000 | 53,507 | 55,188 |
| Total Dept 851-INSURANCE | | 54,154 | 55,000 | 53,507 | 55,188 |
| Dept 852-RETIREES FRINGE BENEFITS | | | | | |
| 101-852-720.000 | Fringe Ben -Other Employee Bens | 965 | 1,500 | 1,500 | 1,500 |
| Total Dept 852-FRINGE BENEFITS | | 965 | 1,500 | 1,500 | 1,500 |
| Dept 966-MISCELANEOUS | | | | | |
| 101-966-959.000 | Contingency Reserve | - | 24,201 | 24,201 | 65,000 |
| 101-966-999.208 | T/O - Parks | - | 100,000 | 100,000 | - |
| 101-966-999.403 | Transfer Out | 2,106,600 | 115,000 | 1,015,000 | 115,000 |
| 101-966-999.404 | Transfer Out | - | 150,000 | - | 150,000 |
| Total Dept 966-MISCELANEOUS | | 2,106,600 | 389,201 | 1,139,201 | 330,000 |
| **TOTAL Expenditures** | | **4,697,124** | **2,919,079** | **3,616,810** | **2,800,241** |
| **FUND RECAP 101: GENERAL** | | | | | |
| TOTAL REVENUES | | 2,932,842 | 2,809,236 | 2,879,851 | 2,827,385 |
| TOTAL EXPENDITURES | | 4,697,124 | 2,919,079 | 3,616,810 | 2,800,241 |
| **NET OF REVENUES & EXPENDITURES** | | (1,764,282) | (109,843) | (736,959) | 27,144 |

| GL NUMBER | DESCRIPTION | 2015-2016 Estimated | 2016-2017 Approved Budget | Comments |
|---|---|---|---|---|
| **EXPENDITURES** | | | | |
| Dept 101-TOWNSHIP BOARD | | | | |
| 101-101-702.000 | Board of Trustee Salary | 7,200 | 7,200 | 4 at large trustees @ $1,800 per year |
| 101-101-715.000 | Social Security WH | 447 | 447 | |
| 101-101-715.002 | Medicare EE | 105 | 105 | |
| 101-101-727.000 | Supplies | 600 | 1,000 | |
| 101-101-728.000 | Postage | 65 | 50 | |
| 101-101-750.000 | Dues and Subscriptions | 40,000 | 42,000 | $18,311 MACC, $13,253 watershed, $395 Chamber of Commerce, $6,000 MTA, Misc |
| 101-101-860.000 | Mileage | 100 | 100 | |
| 101-101-900.000 | Printing & Publishing | 3,000 | 3,000 | |
| 101-101-956.000 | Meetings | 1,000 | 1,000 | Conference; meeting expense |
| Total Dept 101-TOWNSHIP BOARD | | 52,517 | 54,902 | |
| Dept 171-SUPERVISOR | | | | |
| 101-171-702.000 | Supervisor - Salaries | 13,104 | 13,104 | Supervisor annual salary |
| 101-171-715.000 | Social Security WH | 813 | 813 | |
| 101-171-715.002 | Medicare EE | 191 | 191 | |
| 101-171-728.000 | Postage | 25 | - | |
| 101-171-860.000 | Mileage | 250 | 250 | |
| 101-171-900.000 | Printing and Publishing | 250 | 250 | |
| 101-171-956.000 | Meeting and Seminars | 1,000 | 1,000 | misc meeting exp |
| Total Dept 171-SUPERVISOR | | 15,633 | 15,608 | |
| Dept 172-TOWNSHIP MANAGER | | | | |
| 101-172-702.000 | Salary | 117,000 | 120,510 | |
| 101-172-715.000 | Social Security WH | 7,254 | 7,472 | |
| 101-172-715.002 | Medicare EE | 1,700 | 1,748 | |
| 101-172-717.000 | Fringe Ben - Hspt Ins | 15,095 | 15,095 | |
| 101-172-719.000 | Fringe Ben - Retirement | 15,678 | 16,149 | |
| 101-172-720.000 | Fringe Ben - Oth Emp Bens | 1,602 | 2,166 | |
| 101-172-727.000 | Supplies | 100 | 100 | |
| 101-172-728.000 | Postage | 25 | 25 | |
| 101-172-860.000 | Mileage | 3,500 | 3,500 | Mileage allowance ($250/mo) plus additional |
| 101-172-956.000 | Meetings and Seminars | 200 | 1,500 | |
| Total Dept 172-TOWNSHIP MANAGER | | 162,154 | 168,265 | |
| Dept 201-FINANCE | | | | |
| 101-201-702.000 | Salary | 78,500 | 82,000 | |
| 101-201-715.000 | Social Security WH | 4,867 | 5,084 | |

| GL NUMBER | DESCRIPTION | 2015-2016 Estimated | 2016-2017 Approved Budget | Comments |
|---|---|---|---|---|
| 101-201-715.002 | Medicare EE | 1,139 | 1,189 | |
| 101-201-717.000 | Fringe Ben - Hspt Ins | 6,998 | 6,998 | |
| 101-201-719.000 | Fringe Ben - Retirement | 10,519 | 10,988 | |
| 101-201-720.000 | Fringe Ben - Oth Empl Ben | 1,054 | 1,307 | |
| 101-201-727.000 | Supplies | 100 | 100 | |
| 101-201-728.000 | Postage | 50 | 50 | |
| 101-201-750.000 | Dues and Subscriptions | 800 | 800 | GFOA, IMA, MMFOA, AGA of West Michigan |
| 101-201-860.000 | Mileage | 750 | 750 | Mileage for use of personal vehicle |
| 101-201-900.000 | Printing & Pub | 50 | 50 | |
| 101-201-956.000 | Meetings/Seminars | 2,500 | 2,500 | 40 CPE/year |
| Total Dept 201-FINANCE | | 107,327 | 111,816 | |
| | | | | |
| Dept 215-CLERK | | | | |
| 101-215-702.000 | Clerk - Salary (see details) | 13,104 | 13,104 | Clerk's salary |
| 101-215-703.000 | Deputy Clerk Salary/Part time | 45,900 | 51,634 | See Salary Allocation sheet; change in Deputy Clerk allocation |
| 101-215-715.000 | Social Security WH | 3,659 | 4,014 | |
| 101-215-715.002 | Medicare EE | 856 | 939 | |
| 101-215-717.000 | Fringe Ben-Hspt Ins - Non Elected | 12,683 | 14,495 | |
| 101-215-719.000 | Retirement - Non Elected | 5,628 | 6,598 | |
| 101-215-720.000 | Other Emp Bens - Non Elected | 1,493 | 1,966 | Other Emp Bens - Non Elected |
| 101-215-727.000 | Supplies | 50 | 100 | Office supplies |
| 101-215-728.000 | Postage | 1,000 | 1,000 | AP postage |
| 101-215-750.000 | Dues and Subscriptions | 600 | 600 | IIMC, OCCA, MAMC |
| 101-215-860.000 | Mileage | 600 | 800 | Mileage to conferences and other meetings |
| 101-215-956.000 | Meetings/Seminars | 1,500 | 5,000 | IIMC, - May MAMC - June |
| 101-215-967.000 | IMAGING PROJECT COSTS | - | 2,000 | Additional scanning (older records) |
| Total Dept 215-CLERK | | 87,073 | 102,250 | |
| | | | | |
| Dept 223-AUDIT | | | | |
| 101-223-801.000 | Professional Fees | 16,800 | 16,800 | |
| Total Dept 223-AUDIT | | 16,800 | 16,800 | |
| | | | | |
| Dept 228-DATA PROCESSING,INFO TECHNOLOGY | | | | |
| 101-228-740.000 | Small Equipment | 12,168 | 20,000 | Small equipment (under $10,000 per unit) |
| 101-228-803.000 | Purchased Services | 51,500 | 53,000 | |
| Total Dept 228-DATA PROCESSING,INFO TECHNOLOGY | | 63,668 | 73,000 | |
| | | | | |
| Dept 247-BOARD OF REVIEW | | | | |
| 101-247-702.000 | Salaries | 2,600 | 2,600 | |
| 101-247-715.000 | Social Security Ee | 165 | 165 | |
| 101-247-715.002 | Medicare Ee | 40 | 40 | |

| GL NUMBER | DESCRIPTION | 2015-2016 Estimated | 2016-2017 Approved Budget | Comments |
|---|---|---|---|---|
| 101-247-727.000 | Supplies | 150 | 150 | |
| Total Dept 247-BOARD OF REVIEW | | 2,955 | 2,955 | |
| | | | | |
| Dept 253-TREASURER | | | | |
| 101-253-702.000 | Treasurer Salary | 13,104 | 13,104 | Treasurer salary |
| 101-253-702.005 | Deputy Treasurer Salary | 16,500 | 16,624 | See Salary Allocation sheet |
| 101-253-715.000 | Social Security WH | 1,836 | 1,844 | |
| 101-253-715.002 | Medicare EE | 430 | 433 | |
| 101-253-717.000 | Fringe Ben-Hspt Ins - Non Elected | 4,529 | 4,529 | |
| 101-253-719.000 | Retirement - Non Elected | 2,211 | 2,228 | |
| 101-253-720.000 | Other Emp Bens - Non Elected | 425 | 464 | |
| 101-253-727.000 | Supplies | 1,500 | 1,500 | Copier/printer charges |
| 101-253-728.000 | Postage | 7,000 | 7,000 | Summer and winter tax mailings; misc tax mailings |
| 101-253-750.000 | Dues and Subscriptions | 150 | 150 | MMTA, OCTA |
| 101-253-860.000 | Mileage | 2,000 | 2,000 | Meetings/seminars |
| 101-253-956.000 | Meetings/Seminars | 3,850 | 3,850 | Dep Treasurer to continue training program |
| Total Dept 253-TREASURER | | 53,535 | 53,726 | |
| | | | | |
| Dept 257-ASSESSOR/EQUALIZATION DEPARTMENT | | | | |
| 101-257-702.000 | Salaries | 150,000 | 155,386 | See Salary Allocation sheet |
| 101-257-715.000 | Social Security WH | 9,300 | 9,634 | |
| 101-257-715.002 | Medicare EE | 2,175 | 2,254 | |
| 101-257-717.000 | Fringe Ben - Hspt Ins | 36,238 | 36,238 | |
| 101-257-719.000 | Fringe Ben - Retirement | 20,100 | 20,822 | |
| 101-257-720.000 | Fringe Ben - Oth Empl Bens | 4,587 | 5,016 | |
| 101-257-727.000 | Supplies | 500 | 500 | |
| 101-257-728.000 | Postage | 4,000 | 4,000 | Mailing of Personal Property stmts, legal notices, Assessment notices, BOR |
| 101-257-750.000 | Dues & Subscriptions | 1,265 | 1,405 | MAA, state certification, OCAA, MLS, IAAO, MMAAO |
| 101-257-801.000 | Professional Fees | 150 | 150 | MTT filings |
| 101-257-860.000 | Mileage | 1,500 | 1,500 | On site inspections; 10% of properties per year |
| 101-257-900.000 | Printing & Pub | 2,100 | 2,000 | Printing of Personal Property stmts, publication of notices, assessment notices |
| 101-257-956.000 | Conferences | 3,400 | 3,400 | National IAAO conference; MAA conference, continuing ed, governmental affairs sessions |
| Total Dept 257-ASSESSOR/EQUALIZATION DEPARTMENT | | 235,315 | 242,305 | |
| | | | | |
| Dept 262-ELECTIONS | | | | |
| 101-262-702.000 | Salaries | 36,000 | 45,500 | Includes extra for presidential election |
| 101-262-715.000 | Social Security | 620 | 961 | |
| 101-262-715.002 | Medicare | 145 | 225 | |
| 101-262-719.000 | Fringe Ben - Retirement Plan | 295 | 469 | Maintenance staff - election set up |
| 101-262-727.000 | Supplies | 2,000 | 3,500 | |

| GL NUMBER | DESCRIPTION | 2015-2016 Estimated | 2016-2017 Approved Budget | Comments |
|---|---|---|---|---|
| 101-262-728.000 | Postage | 2,500 | 7,000 | Absentee ballots, QVF |
| 101-262-740.000 | Small Equipment | - | 1,500 | moved from 971.000 |
| 101-262-801.000 | Professional Services | 1,000 | 10,000 | Machine set up; test decks; price increase |
| 101-262-860.000 | Mileage | 200 | 500 | Election day mileage |
| 101-262-900.000 | Printing & Pub | 400 | 7,500 | |
| 101-262-941.000 | Building Rental | 600 | 900 | Rental of buildings for elections |
| Total Dept 262-ELECTIONS | | 43,760 | 78,055 | |
| Dept 264-TWP PROPERTY | | | | |
| 101-264-702.000 | Salaries | 14,000 | 8,181 | See Salary Allocation sheet; change in Maintenance position allocation |
| 101-264-715.000 | Social Security WH | 868 | 508 | |
| 101-264-715.002 | Medicare EE | 205 | 120 | |
| 101-264-717.000 | Fringe Ben - Hspt Ins | 8,052 | 2,313 | |
| 101-264-719.000 | Fringe Ben - Retirement | 2,292 | 963 | |
| 101-264-720.000 | Fringe Ben - Oth Emp Bens | 927 | 257 | |
| 101-264-727.000 | Supplies | 500 | 1,000 | |
| 101-264-729.000 | Gas & Oil-Vehicles | 250 | 500 | |
| 101-264-740.000 | Small Equipment | - | - | |
| 101-264-801.000 | TWP Prop - Professional Fees | 1,000 | 1,000 | |
| 101-264-829.000 | Uniforms | - | - | |
| 101-264-860.000 | Mileage | - | - | |
| 101-264-920.000 | Light & Power | 2,150 | 2,200 | |
| 101-264-921.000 | Water & Sewer | 900 | 1,000 | |
| 101-264-922.000 | Heat | 2,700 | 2,700 | |
| 101-264-930.000 | Repairs & Maint | 20,000 | 7,000 | 2015/2016 reflects demolition of white barn ($10k) |
| 101-264-940.000 | Equipment Rental | - | - | |
| 101-264-971.000 | Equipment | - | 4,500 | part of mower |
| 101-264-972.000 | TWP Prop - Build Improvements | 15,750 | - | |
| 101-264-973.000 | TWP Prop - Land Improvements | 16,000 | - | CY = Paving at the maintenance building; |
| Total Dept 264-TWP PROPERTY | | 85,594 | 32,242 | |
| Dept 265-TWP OFFICE | | | | |
| 101-265-702.000 | Salaries | 80,000 | 86,054 | See Salary Allocation sheet |
| 101-265-715.000 | Social Security WH | 5,000 | 5,336 | |
| 101-265-715.002 | Medicare EE | 1,165 | 1,249 | |
| 101-265-717.000 | Fringe Ben - Hspt Ins | 27,163 | 27,749 | |
| 101-265-719.000 | Fringe Ben - Retirement | 11,009 | 10,728 | |
| 101-265-720.000 | Fringe Ben - Oth Empl Bens | 3,113 | 3,377 | |
| 101-265-727.000 | Supplies | 10,000 | 11,000 | Office supplies for Township Hall operations |
| 101-265-728.000 | Postage | 3,200 | 6,000 | General Postage; FY 2016 light year |
| 101-265-740.000 | Small Equipment | - | - | 2014-2015: security system |

| GL NUMBER | DESCRIPTION | 2015-2016 Estimated | 2016-2017 Approved Budget | Comments |
|---|---|---|---|---|
| 101-265-750.000 | Dues & Subscriptions | 525 | 525 | |
| 101-265-801.000 | Professional Servic | 12,000 | 11,000 | OPEB actuary; HUB medical consult fee ($5k); misc. HVAC/grounds |
| 101-265-850.000 | Telephone | 10,000 | 11,000 | |
| 101-265-860.000 | Mileage | 200 | 100 | |
| 101-265-900.000 | Printing & Publishing | 6,000 | 6,000 | Notices; newsletters; other informational printing |
| 101-265-920.000 | Light & Power | 7,200 | 7,500 | |
| 101-265-921.000 | Water & Sewer | 4,000 | 4,000 | |
| 101-265-922.000 | Heat | 2,500 | 2,500 | |
| 101-265-930.000 | Repairs & Maintenance | 21,000 | 21,000 | |
| 101-265-956.000 | Meetings & Seminars | 800 | 800 | |
| 101-265-972.000 | Building Improvements | 40,000 | 10,000 | 2014-2015 = Board room reno; CY = parking lot repave - $30k; 2017 - Building entry way update - $10k |
| 101-265-973.000 | Land improvements | - | - | |
| Total Dept 265-TWP OFFICE | | 244,875 | 225,918 | |
| | | | | |
| Dept 266-ATTORNEY/ COUNSEL | | | | |
| 101-266-801.000 | Legal - Profess Services | 75,000 | 75,000 | Anticipated legal |
| Total Dept 266-ATTORNEY/ COUNSEL | | 75,000 | 75,000 | |
| | | | | |
| Dept 276-CEMETERY | | | | |
| 101-276-702.000 | Salary | 25,000 | 25,000 | Two part-time sextons |
| 101-276-715.000 | Social Security WH | 1,550 | 1,550 | |
| 101-276-715.002 | Medicare EE | 365 | 363 | |
| 101-276-727.000 | Supplies | 1,000 | 1,200 | |
| 101-276-728.000 | Postage | 50 | 50 | |
| 101-276-729.000 | Gas & Oil - Vehicles | 400 | 400 | |
| 101-276-740.000 | Small Equipment | 3,500 | 1,000 | CY = new lawn mower; Misc. hand tools |
| 101-276-860.000 | Mileage | 450 | 450 | |
| 101-276-920.000 | Light & Power | 900 | 900 | |
| 101-276-930.000 | Repairs & Maint | 9,500 | 9,500 | Annual repairs to monuments, signs, etc. |
| 101-276-940.000 | Equipment Rental | 935 | 1,020 | |
| 101-276-973.000 | Land Improvements | 7,000 | - | CY = paving at Lakewood Cemetery |
| Total Dept 276-CEMETERY | | 50,650 | 41,433 | |
| | | | | |
| Dept 336-FIRE DEPARTMENT | | | | |
| 101-336-702.000 | Fire Dept - Salaries | 270,000 | 275,521 | See Salary Allocation sheet |
| 101-336-715.000 | Fire Social Security Ee | 16,740 | 17,084 | |
| 101-336-715.002 | Fire Medicare Ee | 3,915 | 3,996 | |
| 101-336-717.000 | Hospitalization Ins | 350 | 140 | Applies only to maintenance staff working on station |
| 101-336-719.000 | Fire Fringe Ben - Retirement | 215 | 98 | Applies only to maintenance staff working on station |

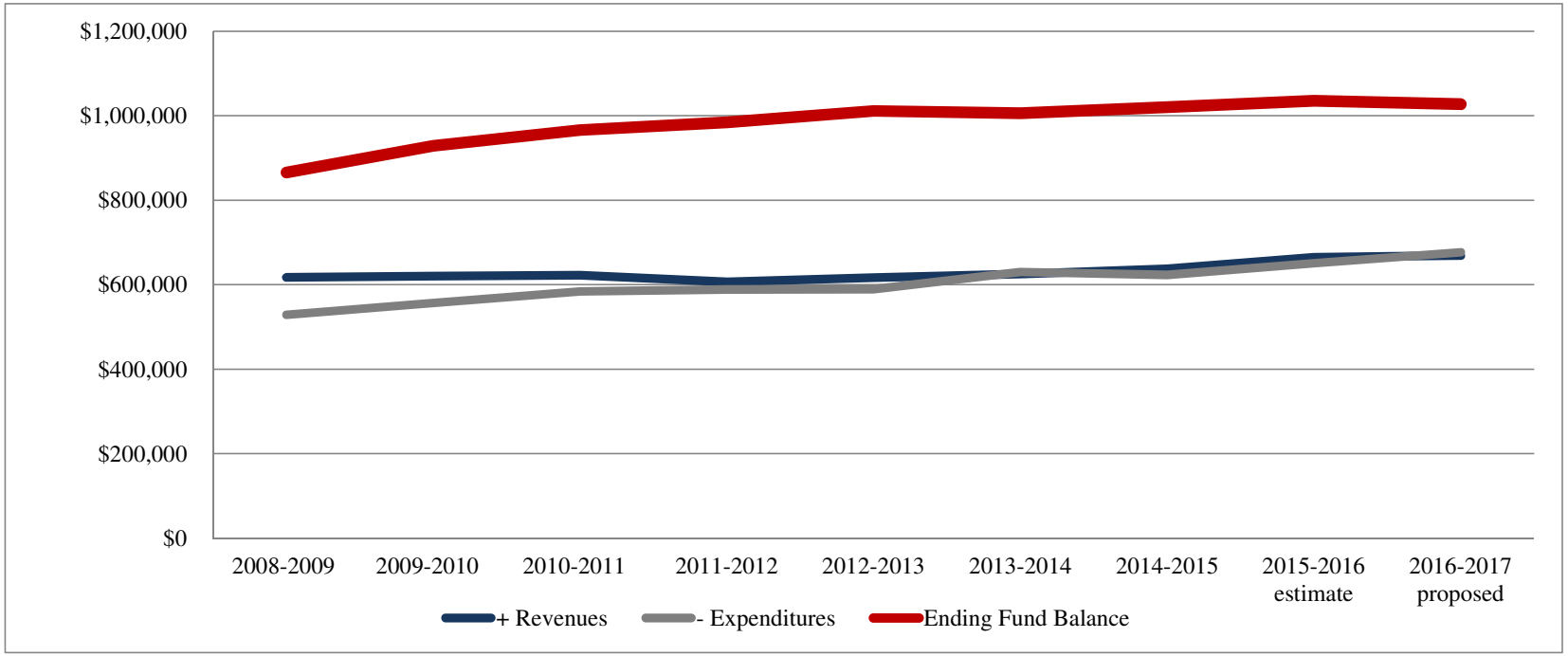
| GL NUMBER | DESCRIPTION | 2015-2016 Estimated | 2016-2017 Approved Budget | Comments |
|---|---|---|---|---|
| 101-336-720.000 | Fire Fringe Ben - Other Employee Bens | 42 | 17 | Applies only to maintenance staff working on station |
| 101-336-727.000 | Fire Supplies | 34,483 | 44,540 | Includes CPR/AED mannequins and trainers; 2 chain saws, more hose testing |
| 101-336-728.000 | Postage | 250 | 250 | |
| 101-336-729.000 | Gas & Oil-Vehicles | 5,600 | 5,500 | |
| 101-336-740.000 | Small Equipment | 42,680 | 37,000 | Turnout gear - $14,000; Display case for historical items $500; Placeholders: Commercial Washer $6,500; Active Shooter Equipment $16,000 |
| 101-336-750.000 | Dues & Subscriptions | 2,000 | 2,000 | Fire organization dues, certification costs |
| 101-336-801.000 | Professional Fees | 740 | 2,740 | New service contract for software now required |
| 101-336-850.000 | Telephone | 6,000 | 6,200 | Cell phones, land lines, Charter internet |
| 101-336-851.000 | Communication | 7,660 | 7,653 | Cable TV, Telerad maintenance contract, minitor pager purchases |
| 101-336-860.000 | Mileage | 700 | 700 | |
| 101-336-900.000 | Printing & Pub | 431 | 400 | |
| 101-336-920.000 | Light & Power | 13,900 | 13,900 | |
| 101-336-921.000 | Fire Water & Sewer | 4,500 | 4,500 | |
| 101-336-922.000 | Heat | 11,000 | 11,000 | |
| 101-336-930.000 | Repairs & Maint | 51,815 | 57,755 | 2016 includes air bottle testing/rplcmt; concrete walk & light rplcmt (#1); Placeholder: 2017 includes $12,000 for security key pads for all Station 2 doors |
| 101-336-940.000 | Fire Hydrant Rental | 50,000 | 50,000 | Payment to Water Fund for hydrant rental |
| 101-336-956.000 | Meetings/seminars | 11,550 | 11,520 | Department required training, certifications |
| 101-336-957.000 | Fire Prevention | 2,500 | 2,500 | Halloween open house, other activities |
| 101-336-960.000 | Fire Dept - Insurance | 1,535 | 1,535 | |
| 101-336-961.000 | Fire Medical | 6,650 | 6,350 | Cost of physicals, health tests, some OSHA mandated testing |
| Total Dept 336-FIRE DEPARTMENT | | 545,256 | 562,899 | |
| | | | | |
| Dept 371-BUILDING INSPECTION DEPARTMENT | | | | |
| 101-371-702.000 | Salaries | 74,300 | 77,389 | See Salary Allocation sheet |
| 101-371-715.000 | Social Security WH | 4,607 | 4,799 | |
| 101-371-715.002 | Medicare EE | 1,078 | 1,123 | |
| 101-371-717.000 | Fringe Ben - Hspt Ins | 21,740 | 9,963 | Building inspector now an unbenefited position |
| 101-371-719.000 | Fringe Ben - Retirement | 9,957 | 3,805 | Building inspector now an unbenefited position |
| 101-371-720.000 | Fringe Ben - Oth Empl Bens | 2,439 | 934 | Building inspector now an unbenefited position |
| 101-371-727.000 | Supplies | 500 | 500 | |
| 101-371-728.000 | Postage | 430 | 500 | |
| 101-371-740.000 | Small Equipment | - | 5,000 | Printer/scanner approved for FY 2016 delayed to 2017 |
| 101-371-750.000 | Dues & Subscriptions | 700 | 1,000 | Membership in NFPA, ICC, & local org |
| 101-371-801.000 | Professional Services | 1,000 | - | Additional inspection services |
| 101-371-801.002 | Plumbing Insp Fees | 18,000 | 18,000 | Contracted inspector @ $50/inspection |
| 101-371-801.003 | Electrical Inspector - Fees | 20,000 | 20,000 | Contracted inspector @ $50/inspection |
| 101-371-801.004 | Mechanical Inspector - Fees | 23,000 | 23,000 | Contracted inspector @ $50/inspection |
| 101-371-850.000 | Telephone | - | - | |
| 101-371-851.000 | Communication | 300 | 300 | |

| GL NUMBER | DESCRIPTION | 2015-2016 Estimated | 2016-2017 Approved Budget | Comments |
|---|---|---|---|---|
| 101-371-860.000 | Mileage | 1,800 | 1,800 | Reimbursement for personal vehicle use |
| 101-371-900.000 | Printing and Publishing | 500 | 1,000 | Inspection labels/reports |
| 101-371-930.000 | Repairs and Maintenance | 1,000 | 1,000 | |
| 101-371-956.000 | Meetings & Seminars | 800 | 1,000 | State certification; seminar expense |
| Total Dept 371-BUILDING INSPECTION DEPARTMENT | | 182,151 | 171,113 | |
| | | | | |
| Dept 445-DRAINS | | | | |
| 101-445-702.000 | Salaries | - | 1,500 | Part-time inspect drains |
| 101-445-715.000 | Social Security Ee | - | 93 | |
| 101-445-715.002 | Medicare Ee | - | 22 | |
| 101-445-727.000 | Supplies | - | 50 | |
| 101-445-801.000 | PROFESSIONAL FEES | 500 | 5,000 | orphan drains - engineering and legal |
| 101-445-860.000 | Mileage | - | 100 | |
| 101-445-920.000 | Light & Power | 500 | 750 | |
| 101-445-930.000 | Maintenance | 26,000 | 35,000 | Misc. at-large drain repairs/maint; billed by OCDC |
| 101-445-995.000 | Interest Expense | - | - | |
| 101-445-973.000 | Land Improvements | - | - | |
| Total Dept 445-DRAINS | | 27,000 | 42,515 | |
| | | | | |
| Dept 446-HIGHWAYS, STREETS, BRIDGES ( NOT ACT 51) | | | | |
| 101-446-702.000 | Salaries | - | - | now in 404 fund |
| 101-446-715.000 | Social Security | - | - | now in 404 fund |
| 101-446-715.002 | Medicare | - | - | now in 404 fund |
| 101-446-801.000 | Professional Fees | - | - | now in 404 fund |
| 101-446-860.000 | Mileage | - | - | now in 404 fund |
| 101-446-930.000 | Repairs & Maint | 25,000 | - | 2016 - Preliminary Ottawa Beach Road Improvements - TBD |
| 101-446-975.000 | Hwy & Streets - Construction | - | - | |
| Total Dept 446-HIGHWAYS, STREETS, BRIDGES | | 25,000 | - | |
| | | | | |
| Dept 447-ENGINEERING | | | | |
| 101-447-801.000 | Engineering - Prof Services | - | 5,000 | Misc engineering services for township projects, not assignable elsewhere |
| Total Dept 447-ENGINEERING | | - | 5,000 | |
| | | | | |
| Dept 722-COMMUNITY DEVELOPMENT | | | | |
| 101-722-702.000 | Salaries | 65,150 | 73,219 | See Salary Allocation sheet |
| 101-722-715.000 | Social Security WH | 4,040 | 4,540 | |
| 101-722-715.002 | Medicare EE | 946 | 1,063 | |
| 101-722-717.000 | Fringe Ben - Hsptins | 20,383 | 19,477 | |
| 101-722-719.000 | Fringe Ben - Retirement | 7,726 | 8,807 | |
| 101-722-720.000 | Fringe Ben - Oth Empl Bens | 1,632 | 1,750 | Fringe Ben - Oth Empl Bens |

| GL NUMBER | DESCRIPTION | 2015-2016 Estimated | 2016-2017 Approved Budget | Comments |
|---|---|---|---|---|
| 101-722-727.000 | Supplies | 250 | 450 | |
| 101-722-728.000 | Postage | 1,000 | 1,000 | |
| 101-722-750.000 | Dues & Subscriptions | 125 | 125 | |
| 101-722-801.000 | Professional Services | 35,000 | 25,000 | |
| 101-722-850.000 | Telephone | 420 | 420 | |
| 101-722-860.000 | Mileage | 1,000 | 1,000 | Reimbursement personal auto use |
| 101-722-900.000 | Printing & Publish | 2,500 | 3,500 | Publishing notices for meetings, hearings |
| 101-722-930.000 | Repairs and Maint | 150 | 150 | |
| 101-722-956.000 | Meetings & Seminars | 750 | 750 | Code compliance seminars, education |
| Total Dept 722-COMMUNITY DEVELOPMENT | | 141,072 | 141,251 | |
| Dept 748-COMMUNITY SERVICES | | | | |
| 101-748-803.000 | Purchased Services | 150,000 | 196,500 | $156,500 community based orgs; $15k fall leaf collection; $25k clean up days . **Includes** $50,000 for Project Clarity, $50,000 for Holland Historical Trust, and $33,000 for pump house museum. |
| 101-748-803.000.CENTENNIAL | Purchased Services | 55,117 | - | |
| 101-748-900.000 | Printing | 150 | - | |
| Total Dept 748-COMMUNITY PROMOTIONS | | 205,267 | 196,500 | |
| Dept 851-INSURANCE | | | | |
| 101-851-960.000 | Ins & Bonds - Insurance | 53,507 | 55,188 | |
| Total Dept 851-INSURANCE | | 53,507 | 55,188 | |
| Dept 852-RETIREES FRINGE BENEFITS | | | | |
| 101-852-720.000 | Fringe Ben - Other Employee Bens | 1,500 | 1,500 | |
| Total Dept 852-FRINGE BENEFITS | | 1,500 | 1,500 | |
| Dept 966-MISCELANEOUS | | | | |
| 101-966-959.000 | Contingency Reserve | 24,201 | 65,000 | Approximately .5% of most recently audited governmental fund exp; includes additional $40,000 for possible OPEB reduction plan |
| 101-966-999.208 | T/O - Parks | 100,000 | - | PY: To fund future Parks capital improvements |
| 101-966-999.403 | Transfer Out | 1,015,000 | 115,000 | PY - $2M for future projects, $6.6k cemetery and $100k - fire equipment; 2016 & 2017 - $100k Fire trucks, $15k Cemetery, CY also includes $900k for future projects |
| 101-966-999.404 | Transfer Out | - | 150,000 | Streets - GF share; s/a 101-446 |
| Total Dept 966-MISCELANEOUS | | 1,139,201 | 330,000 | |
| **TOTAL Expenditures** | | **3,616,810** | **2,802,839** | |

| GL NUMBER | DESCRIPTION | 2015-2016 Estimated | 2016-2017 Approved Budget |
|---|---|---|---|
| **FUND RECAP 101: GENERAL** | | | |
| TOTAL REVENUES | | 2,879,851 | 2,827,385 |
| TOTAL EXPENDITURES | | 3,616,810 | 2,800,241 |
| **NET OF REVENUES & EXPENDITURES** | | (736,959) | 27,144 |

| FUND BALANCES | POLICE / E-UNIT 2008-2009 | 2009-2010 | 2010-2011 | 2011-2012 | 2012-2013 | 2013-2014 | 2014-2015 | 2015-2016 estimated | 2016-2017 proposed |
|---|---|---|---|---|---|---|---|---|---|
| Beginning Balance | 777,661 | 865,771 | 929,310 | 966,686 | 984,113 | 1,011,530 | 1,006,137 | 1,020,436 | 1,035,189 |
| + Revenues | 617,318 | 620,358 | 622,061 | 606,317 | 616,553 | 625,092 | 637,599 | 665,650 | 669,339 |
| - Expenditures | 529,208 | 556,819 | 584,685 | 588,890 | 589,136 | 630,485 | 623,300 | 650,897 | 676,960 |
| Ending Fund Balance | 865,771 | 929,310 | 966,686 | 984,113 | 1,011,530 | 1,006,137 | 1,020,436 | 1,035,189 | 1,027,568 |




The Public Safety fund contains primarily operational costs, so fairly steady revenues and expenditures are expected. The 2016-2017 budget shows fund balance decreasing slightly. The fund has adequate fund balance to cover a shortfall if realized, but in the long term, spending and millage levies may need adjustment to ensure the fiscal health of the fund.

| GL NUMBER | DESCRIPTION | 2014-2015 Actual | 2015-2016 Budget | 2015-2016 Estimated | 2016-2017 Approved Budget |
|---|---|---|---|---|---|
| **POLICE/E-UNIT FUND** | | | | | |
| **Fund 207 - POLICE/E-UNIT FUND** | | | | | |
| **Revenues** | | | | | |
| 207-000-403.000 | Current Taxes | 620,739 | 633,000 | 637,000 | 643,000 |
| 207-000-655.000 | Ordinance Fines | 5,202 | 5,800 | 9,500 | 9,500 |
| 207-000-655.001 | Ord Fines - Parking Enforcement | 9,300 | 9,300 | 15,800 | 13,000 |
| 207-000-664.000 | Interest Earned | 2,358 | 2,700 | 3,350 | 3,839 |
| Total Dept | | 637,599 | 650,800 | 665,650 | 669,339 |
| **TOTAL REVENUES** | | **637,599** | **650,800** | **665,650** | **669,339** |
| **EXPENDITURES** | | | | | |
| Dept 301-/SHERIFF | | | | | |
| 207-301-702.000 | Salaries | 3,718 | 4,000 | 3,030 | 4,000 |
| 207-301-715.000 | Social Security Ee | 231 | 250 | 188 | 250 |
| 207-301-715.002 | Medicare Ee | 54 | 60 | 44 | 60 |
| 207-301-727.000 | Supplies | (93) | 100 | 335 | 350 |
| 207-301-729.000 | Gas & Oil - Vehicles | - | - | 300 | 300 |
| 207-301-801.000 | Professional Fees | 1,930 | 2,000 | 2,000 | 2,000 |
| 207-301-802.000 | Police Protection | 592,460 | 650,000 | 610,000 | 635,000 |
| 207-301-802.100 | School Crossing Guard | - | - | 15,000 | 15,000 |
| 207-301-990.000 | Adm Fees | 25,000 | 20,000 | 20,000 | 20,000 |
| Total Dept 301-POLICE/SHERIFF | | 623,300 | 676,410 | 650,897 | 676,960 |
| **TOTAL Expenditures** | | **623,300** | **676,410** | **650,897** | **676,960** |

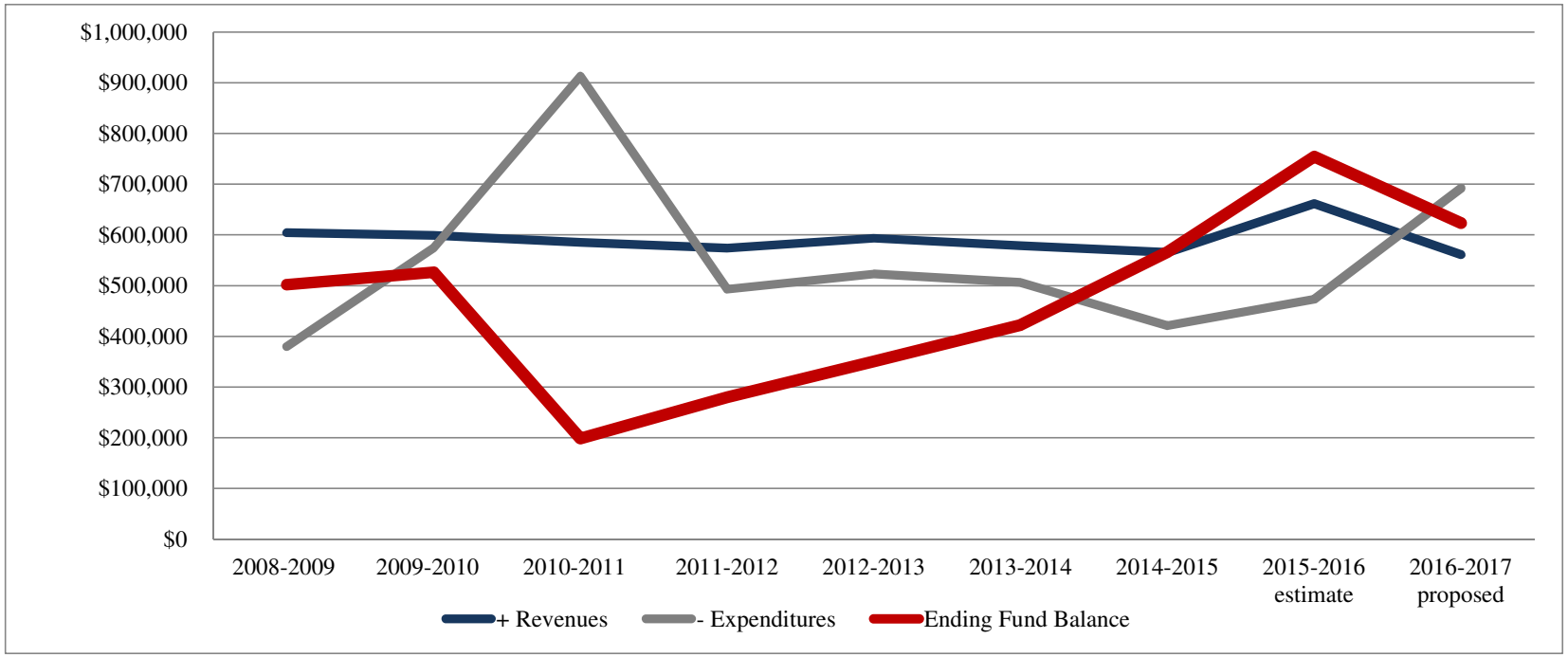
| **FUND RECAP 207: POLICE/E-UNIT** | | | | |
|---|---|---|---|---|
| TOTAL REVENUES | 637,599 | 650,800 | 665,650 | 669,339 |
| TOTAL EXPENDITURES | 623,300 | 676,410 | 650,897 | 676,960 |
| NET OF REVENUES & EXPENDITURES | 14,299 | (25,610) | 14,753 | (7,621) |

# POLICE/E-UNIT FUND

**Fund 207 - POLICE/E-UNIT FUND**

| GL NUMBER | DESCRIPTION | 2015-2016 Estimated | 2016-2017 Approved Budget | Comments |
|---|---|---|---|---|
| **Revenues** | | | | |
| 207-000-403.000 | Current Taxes | 637,000 | 643,000 | |
| 207-000-655.000 | Ordinance Fines | 9,500 | 9,500 | Fine revenue generated from violation of township ordinances |
| 207-000-655.001 | Ord Fines - Parking Enforcement | 15,800 | 13,000 | Parking enforcement tickets |
| 207-000-664.000 | Interest Earned | 3,350 | 3,839 | |
| Total Dept | | 665,650 | 669,339 | |
| **TOTAL REVENUES** | | **665,650** | **669,339** | |
| **EXPENDITURES** | | | | |
| Dept 301-/SHERIFF | | | | |
| 207-301-702.000 | Salaries | 3,030 | 4,000 | Part-time Parking enforcement personnel |
| 207-301-715.000 | Social Security Ee | 188 | 250 | |
| 207-301-715.002 | Medicare Ee | 44 | 60 | |
| 207-301-727.000 | Supplies | 335 | 350 | |
| 207-301-729.000 | Gas & Oil - Vehicles | 300 | 300 | |
| 207-301-801.000 | Professional Fees | 2,000 | 2,000 | Buoy removal |
| 207-301-802.000 | Police Protection | 610,000 | 635,000 | OCSD Community Policing - 25% PT share; E-Unit shared with Holland Twp - 40%; Traffic Enforcement 40% |
| 207-301-802.100 | School Crossing Guard | 15,000 | 15,000 | |
| 207-301-990.000 | Adm Fees | 20,000 | 20,000 | Fees to General Fund for Administration |
| Total Dept 301-POLICE/SHERIFF | | 650,897 | 676,960 | |
| **TOTAL Expenditures** | | **650,897** | **676,960** | |
| **FUND RECAP 207: POLICE/E-UNIT** | | | | |
| TOTAL REVENUES | | 665,650 | 669,339 | |
| TOTAL EXPENDITURES | | 650,897 | 676,960 | |
| NET OF REVENUES & EXPENDITURES | | 14,753 | (7,621) | Temporary vacancies at the Sheriff's department resulted in lower than anticipated costs for FY 2016. |

| FUND BALANCES | PARKS & RECREATION 2008-2009 | 2009-2010 | 2010-2011 | 2011-2012 | 2012-2013 | 2013-2014 | 2014-2015 | 2015-2016 estimated | 2016-2017 proposed |
|---|---|---|---|---|---|---|---|---|---|
| Beginning Balance | 278,128 | 502,104 | 526,585 | 198,591 | 279,871 | 350,460 | 422,339 | 566,168 | 754,739 |
| + Revenues | 604,207 | 599,057 | 585,443 | 574,196 | 593,927 | 578,486 | 565,460 | 661,723 | 561,591 |
| - Expenditures | 380,231 | 574,576 | 913,437 | 492,916 | 523,338 | 506,607 | 421,631 | 473,152 | 692,503 |
| Ending Fund Balance | 502,104 | 526,585 | 198,591 | 279,871 | 350,460 | 422,339 | 566,168 | 754,739 | 623,827 |




The Parks fund includes both ongoing operational costs as well as capital construction and land acquisition. Funds that include capital projects typically show significant variability from one year to the next, depending on which capital projects are underway. The more significant fluctuation in the 2010/2011 fiscal year reflects the purchase of land on Ottawa Beach Road. The 2016/2017 expenditure budget includes $139,000 for capital improvement projects.

# PARK/RECREATION FUND

**Fund 208 - PARK/RECREATION FUND**

**REVENUES**

| GL NUMBER | DESCRIPTION | 2014-2015 Actual | 2015-2016 Budget | 2015-2016 Estimated | 2016-2017 Approved Budget |
|---|---|---|---|---|---|
| 208-000-403.000 | Current Taxes | 463,244 | 472,000 | 473,000 | 478,000 |
| 208-000-607.000 | Recreation Fees | 4,146 | 5,000 | 6,200 | 5,000 |
| 208-000-607.000.Art Recrea | Recreation Fees-Art Recreation | 6,538 | 6,000 | 5,000 | 5,000 |
| 208-000-607.000.Baton Recr | Recreation Fees - Baton | - | - | 585 | 1,000 |
| 208-000-607.000.Beach VLBL | Recreation Fees - Beach Volleyball | - | - | - | 1,600 |
| 208-000-607.000.Comm Garde | Recreation Fees - Comm Garden | 890 | 1,000 | 2,125 | 1,500 |
| 208-000-607.000.Dance Recr | Recreation Fees - Dance | 4,671 | 5,000 | 5,000 | 5,000 |
| 208-000-607.000.Golf Recre | Recreation Fees - Golf | - | - | 445 | 1,000 |
| 208-000-607.000.Gymnastics | Recreation Fees - Gymnastics | 1,723 | - | - | - |
| 208-000-607.000.LaCrosse R | Recreation Fees - LaCrosse | - | - | 225 | 500 |
| 208-000-607.000.SOCCER REC | Recreation Fees - Soccer | 35,250 | 37,000 | 31,659 | 35,000 |
| 208-000-607.000.Tennis Rec | Recreation Fees - Tennis | 1,361 | 1,400 | 2,380 | 2,000 |
| 208-000-607.000.TriathlonR | Recreation Fees - Triathlon | 1,410 | 1,400 | - | - |
| 208-000-607.000.Zumba Recr | Recreation Fees - Zumba | 3,558 | 2,000 | 2,000 | 2,000 |
| 208-000-608.000 | Tot Time Enrollments | 20,571 | 6,067 | 6,067 | - |
| 208-000-664.000 | Interest | 654 | 600 | 851 | 1,591 |
| 208-000-667.000 | Building Rentals | 20,188 | 22,000 | 20,000 | 21,000 |
| 208-000-671.000 | Miscellaneous Income | 886 | 900 | 5,492 | 900 |
| 208-000-671.663 | Tot Time Misc Revenue | 100 | - | - | - |
| 208-000-675.000 | Contributions/Donations | 270 | - | 130 | - |
| 208-000-675.751 | Rec Contributions/Donations | - | - | 564 | 500 |
| 208-000-699.000 | Transfer From Other Fund | - | 100,000 | 100,000 | - |
| Total Dept | | 565,460 | 660,367 | 661,723 | 561,591 |
| **TOTAL REVENUES** | | **565,460** | **660,367** | **661,723** | **561,591** |

| GL NUMBER | DESCRIPTION | 2014-2015 Actual | 2015-2016 Budget | 2015-2016 Estimated | 2016-2017 Approved Budget |
|---|---|---|---|---|---|
| **EXPENDITURES** | | | | | |
| Dept 663-CHILD CARE - TOT TIME | | | | | |
| 208-663-702.000 | Salaries | 20,703 | 5,273 | 5,273 | - |
| 208-663-715.000 | Social Security WH | 1,282 | 327 | 327 | - |
| 208-663-715.002 | Medicare EE | 300 | 77 | 77 | - |
| 208-663-717.000 | Hospitalization Insurance | 335 | 82 | 82 | - |
| 208-663-719.000 | Fringe Ben - Retirement PLAN | 261 | 50 | 50 | - |
| 208-663-720.000 | Fringe Ben - Other Benefits | 48 | 10 | 10 | - |
| 208-663-727.000 | Supplies | 288 | 50 | 50 | - |
| 208-663-728.000 | Postage | 23 | 25 | 25 | - |
| 208-663-730.000 | Program Materials | 903 | 125 | 125 | - |
| 208-663-850.000 | Telephone | 237 | 70 | 70 | - |
| Total Dept 663-CHILD CARE - TOT TIME | | 24,380 | 6,089 | 6,089 | - |
| | | | | | |
| Dept 751-RECREATION DEPARTMENT | | | | | |
| 208-751-702.000 | SALARIES | 27,633 | 41,000 | 41,000 | 38,799 |
| 208-751-715.000 | Social Security WH | 1,681 | 2,542 | 2,542 | 2,406 |
| 208-751-715.002 | Medicare EE | 393 | 595 | 595 | 563 |
| 208-751-717.000 | Fringe Ben - Hspt Ins | 5,201 | 5,436 | 5,436 | 4,379 |
| 208-751-719.000 | Fringe Ben - Retirement PLAN | 2,586 | 2,412 | 2,412 | 2,025 |
| 208-751-720.000 | Fringe Ben -Other Employee Bens | 507 | 640 | 640 | 572 |
| 208-751-727.000 | Supplies | 131 | 1,000 | 200 | 500 |
| 208-751-728.000 | Postage | 6 | 150 | 50 | 50 |
| 208-751-730.000 | Program Materials | 1,279 | 3,000 | 3,500 | 3,500 |
| 208-751-730.000.Art Recrea | Program Materials | 298 | 500 | 250 | 350 |
| 208-751-730.000.Comm Garde | Program Materials | 390 | 500 | 724 | 800 |
| 208-751-730.000.LaCrosse R | Program Materials | - | - | 2,000 | 750 |
| 208-751-730.000.SOCCER REC | Program Materials | 7,032 | 7,000 | 7,572 | 10,000 |
| 208-751-730.000.Tennis Rec | Program Materials | 895 | 1,500 | 250 | 500 |
| 208-751-730.000.TriathlonR | Program Materials | 1,264 | 2,000 | - | 500 |
| 208-751-740.000 | Small Equipment | - | 5,000 | - | 500 |
| 208-751-750.000 | DUES & SUBSCRIPTIONS | 370 | 350 | 350 | 400 |
| 208-751-803.000 | Purchased Services | 17,398 | 26,500 | 25,000 | 33,000 |

| GL NUMBER | DESCRIPTION | 2014-2015 Actual | 2015-2016 Budget | 2015-2016 Estimated | 2016-2017 Approved Budget |
|---|---|---|---|---|---|
| 208-751-803.000.Art Recrea | Purchased Services | 4,328 | 5,000 | 2,500 | 4,000 |
| 208-751-803.000.Baton Recr | Purchased Services | - | - | - | 1,275 |
| 208-751-803.000.Dance Recr | Purchased Services | 3,413 | 3,500 | 5,500 | 4,500 |
| 208-751-803.000.Golf Recre | Purchased Services | - | - | 779 | 850 |
| 208-751-803.000.LaCrosse R | Purchased Services | - | - | 400 | 500 |
| 208-751-803.000.SOCCER REC | Purchased Services | 10,540 | 12,000 | 8,600 | 10,000 |
| 208-751-803.000.Tennis Rec | Purchased Services | - | - | - | 1,000 |
| 208-751-803.000.TriathlonR | Purchased Services | 152 | 500 | - | 1,000 |
| 208-751-803.000.Zumba Recr | Purchased Services | 2,780 | 2,000 | 1,500 | 2,000 |
| 208-751-803.001 | Purchased Services - Summer Concerts | 3,127 | 4,000 | 1,315 | 4,000 |
| 208-751-850.000 | Telephone | - | 450 | - | 420 |
| 208-751-860.000 | Mileage | 120 | 250 | 1,000 | 1,000 |
| 208-751-900.000 | Printing & Pub | 4,831 | 6,000 | 6,500 | 6,000 |
| 208-751-930.000 | Repairs & Maintenance | 540 | 650 | 250 | 250 |
| 208-751-956.000 | Conferences | - | 500 | 3,500 | 4,500 |
| 208-751-971.000 | Equipment | - | 39,000 | - | 20,000 |
| Total Dept 751-REC DEPARTMENT | | 96,895 | 173,975 | 124,365 | 160,889 |
| | | | | | |
| Dept 756 - PARKS | | | | | |
| 208-756-702.000 | Salaries | 78,914 | 87,400 | 110,583 | 122,113 |
| 208-756-715.000 | Social Security WH | 4,820 | 5,420 | 6,700 | 7,573 |
| 208-756-715.002 | Medicare EE | 1,127 | 1,269 | 1,570 | 1,772 |
| 208-756-717.000 | Fringe Ben - Hspt Ins | 17,674 | 24,531 | 30,000 | 33,224 |
| 208-756-719.000 | Fringe Ben - Retirement PLAN | 8,238 | 9,032 | 9,032 | 13,684 |
| 208-756-720.000 | Fringe Ben -Other Employee Bens | 2,152 | 2,563 | 2,563 | 3,748 |
| 208-756-727.000 | Supplies | 1,589 | 5,000 | 4,000 | 4,000 |
| 208-756-728.000 | Postage | 4 | 100 | 100 | 100 |
| 208-756-729.000 | GAS & OIL-VEHICLES | 4,931 | 7,000 | 5,000 | 5,000 |
| 208-756-740.000 | Small Equipment | 2,874 | 2,000 | 2,000 | 2,000 |
| 208-756-801.000 | Professional Serv | 20,261 | 25,000 | 25,000 | 17,000 |
| 208-756-829.000 | UNIFORMS | 595 | 700 | 700 | 700 |
| 208-756-850.000 | Telephone | 840 | 1,200 | 1,200 | 1,300 |
| 208-756-860.000 | Mileage | 7 | 300 | 300 | 200 |

| GL NUMBER | DESCRIPTION | 2014-2015 Actual | 2015-2016 Budget | 2015-2016 Estimated | 2016-2017 Approved Budget |
|---|---|---|---|---|---|
| 208-756-900.000 | Print & Pub | 418 | 250 | 250 | 200 |
| 208-756-920.000 | Light & Power | 9,746 | 10,000 | 10,000 | 10,000 |
| 208-756-921.000 | Water & Sewer | 13,413 | 20,000 | 16,000 | 16,000 |
| 208-756-922.000 | Heat | 4,005 | 2,200 | 2,200 | 3,000 |
| 208-756-930.000 | Repair & Maint | 45,445 | 50,000 | 50,000 | 75,000 |
| 208-756-956.000 | Meeting & Seminars | - | 500 | 500 | 1,000 |
| 208-756-971.000 | Equipment | 7,453 | - | - | 9,000 |
| 208-756-973.000 | Land Improvements | - | 80,000 | - | 139,000 |
| Total Dept 756 - PARKS | | 224,506 | 334,465 | 277,698 | 465,614 |
| | | | | | |
| Dept 966-MISCELANEOUS | | | | | |
| 208-966-965.008 | Reforestation | 850 | 10,000 | - | 1,000 |
| 208-966-990.000 | Adm Fees | 75,000 | 65,000 | 65,000 | 65,000 |
| Total Dept 966-MISCELANEOUS | | 75,850 | 75,000 | 65,000 | 66,000 |
| | | | | | |
| **TOTAL Expenditures** | | **421,631** | **589,529** | **473,152** | **692,503** |

| **FUND RECAP 208: PARKS AND RECREATION** | | | | |
|---|---|---|---|---|
| TOTAL REVENUES | 565,460 | 660,367 | 661,723 | 561,591 |
| TOTAL EXPENDITURES | 421,631 | 589,529 | 473,152 | 692,503 |
| | | | | |
| NET OF REVENUES & EXPENDITURES | 143,829 | 70,838 | 188,571 | (130,912) |

# PARK/RECREATION FUND

**Fund 208 - PARK/RECREATION FUND**

| GL NUMBER | DESCRIPTION | 2015-2016 Estimated | 2016-2017 Approved Budget | Comments |
|---|---|---|---|---|
| **REVENUES** | | | | |
| 208-000-403.000 | Current Taxes | 473,000 | 478,000 | |
| 208-000-607.000 | Recreation Fees | 6,200 | 5,000 | Charges for participants in Rec programs |
| 208-000-607.000.Art Recrea | RECREATION FEES-Art Recreation | 5,000 | 5,000 | |
| 208-000-607.000.Baton Recr | Recreation Fees - Baton | 585 | 1,000 | |
| 208-000-607.000.Beach VLBL | Recreation Fees - Beach Volleyball | - | 1,600 | |
| 208-000-607.000.Comm Garde | Recreation Fees - Comm Garden | 2,125 | 1,500 | |
| 208-000-607.000.Dance Recr | Recreation Fees - Dance | 5,000 | 5,000 | |
| 208-000-607.000.Golf Recre | Recreation Fees - Golf | 445 | 1,000 | |
| 208-000-607.000.Gymnastics | Recreation Fees - Gymnastics | - | - | |
| 208-000-607.000.LaCrosse R | Recreation Fees - LaCrosse | 225 | 500 | |
| 208-000-607.000.SOCCER REC | Recreation Fees - Soccer | 31,659 | 35,000 | |
| 208-000-607.000.Tennis Rec | Recreation Fees - Tennis | 2,380 | 2,000 | |
| 208-000-607.000.TriathlonR | Recreation Fees - Triathlon | - | - | |
| 208-000-607.000.Zumba Recr | Recreation Fees - Zumba | 2,000 | 2,000 | |
| 208-000-608.000 | Tot Time Enrollments | 6,067 | - | Charges for participants in Tot Time |
| 208-000-664.000 | Interest | 851 | 1,591 | |
| 208-000-667.000 | Building Rentals | 20,000 | 21,000 | |
| 208-000-671.000 | Miscellaneous Income | 5,492 | 900 | for soccer photography commission |
| 208-000-671.663 | Tot Time Misc Revenue | - | - | |
| 208-000-675.000 | Contributions/Donations | 130 | - | |
| 208-000-675.751 | Rec Contributions/Donations | 564 | 500 | |
| 208-000-699.000 | Transfer From Other Fund | 100,000 | - | CY = General Fund contribution for capital improvements |
| Total Dept | | 661,723 | 561,591 | |
| **TOTAL REVENUES** | | **661,723** | **561,591** | |
| **EXPENDITURES** | | | | |
| Dept 663-CHILD CARE - TOT TIME | | | | |
| 208-663-702.000 | Salaries | 5,273 | - | Program ended in FY 2016 |
| 208-663-704.000 | Tot Time - Telephone | - | - | |
| 208-663-715.000 | Social Security WH | 327 | - | |
| 208-663-715.002 | Medicare EE | 77 | - | |
| 208-663-717.000 | Hospitalization Insurance | 82 | - | |
| 208-663-719.000 | FRINGE BEN - RETIREMENT PLAN | 50 | - | |
| 208-663-720.000 | FRINGE BEN - Other Benefits | 10 | - | |
| 208-663-727.000 | Supplies | 50 | - | |
| 208-663-728.000 | Postage | 25 | - | |
| 208-663-730.000 | Program Materials | 125 | - | |

| GL NUMBER | DESCRIPTION | 2015-2016 Estimated | 2016-2017 Approved Budget | Comments |
|---|---|---|---|---|
| 208-663-850.000 | Telephone | 70 | - | |
| 208-663-971.000 | Equipment | - | - | |
| Total Dept 663-CHILD CARE - TOT TIME | | 6,089 | - | |
| | | | | |
| Dept 751-RECREATION DEPARTMENT | | | | |
| 208-751-702.000 | SALARIES | 41,000 | 38,799 | See Salary Allocation sheet; change in Deputy Clerk allocation |
| 208-751-715.000 | Social Security WH | 2,542 | 2,406 | |
| 208-751-715.002 | Medicare EE | 595 | 563 | |
| 208-751-717.000 | Fringe BEN - HOSPITALIZATION INS | 5,436 | 4,379 | |
| 208-751-719.000 | FRINGE BEN - RETIREMENT PLAN | 2,412 | 2,025 | |
| 208-751-720.000 | Fringe BEN - OTHER EMPLOYEE BENS | 640 | 572 | |
| 208-751-727.000 | Supplies | 200 | 500 | |
| 208-751-728.000 | Postage | 50 | 50 | |
| 208-751-730.000 | Program Materials | 3,500 | 3,500 | |
| 208-751-730.000.Art Recrea | Program Materials | 250 | 350 | |
| 208-751-730.000.Comm Garde | Program Materials | 724 | 800 | |
| 208-751-730.000.LaCrosse R | Program Materials | 2,000 | 750 | |
| 208-751-730.000.SOCCER REC | Program Materials | 7,572 | 10,000 | |
| 208-751-730.000.Tennis Rec | Program Materials | 250 | 500 | |
| 208-751-730.000.TriathlonR | Program Materials | - | 500 | |
| 208-751-740.000 | Small Equipment | - | 500 | |
| 208-751-750.000 | DUES & SUBSCRIPTIONS | 350 | 400 | MRPA, other memberships |
| 208-751-803.000 | Purchased Services | 25,000 | 33,000 | CY=$12k - community orgs; $2,700 dance; $2,100 - Tennis; $,1900 water polo; 2017 budget includes $18,500 in community requests and $14,500 for miscellaneous rec programs |
| 208-751-803.000.Art Recrea | Purchased Services | 2,500 | 4,000 | |
| 208-751-803.000.Baton Recr | Purchased Services | - | 1,275 | |
| 208-751-803.000.Dance Recr | Purchased Services | 5,500 | 4,500 | |
| 208-751-803.000.Golf Recre | Purchased Services | 779 | 850 | |
| 208-751-803.000.LaCrosse R | Purchased Services | 400 | 500 | |
| 208-751-803.000.SOCCER REC | Purchased Services | 8,600 | 10,000 | |
| 208-751-803.000.Tennis Rec | Purchased Services | - | 1,000 | |
| 208-751-803.000.TriathlonR | Purchased Services | - | 1,000 | |
| 208-751-803.000.Zumba Recr | Purchased Services | 1,500 | 2,000 | |
| 208-751-803.001 | Purchased Services - Summer Concerts | 1,315 | 4,000 | Summer concerts |
| 208-751-850.000 | Telephone | - | 420 | Cell allowance |
| 208-751-860.000 | Mileage | 1,000 | 1,000 | Meetings |
| 208-751-900.000 | Printing & Pub | 6,500 | 6,000 | Fliers |
| 208-751-930.000 | Repairs & Maintenance | 250 | 250 | |
| 208-751-956.000 | Conferences | 3,500 | 4,500 | MRPA. OC |
| 208-751-971.000 | Equipment | - | 20,000 | Carry over from current year for rec software |

| GL NUMBER | DESCRIPTION | 2015-2016 Estimated | 2016-2017 Approved Budget | Comments |
|---|---|---|---|---|
| Total Dept 751-REC DEPARTMENT | | 124,365 | 160,889 | |
| | | | | |
| Dept 756 - PARKS | | | | |
| 208-756-702.000 | Salaries | 110,583 | 122,113 | See Salary Allocation sheet; change in Maintenance position allocation |
| 208-756-715.000 | Social Security WH | 6,700 | 7,573 | |
| 208-756-715.002 | Medicare EE | 1,570 | 1,772 | |
| 208-756-717.000 | Fringe Ben - Hospitalization Ins | 30,000 | 33,224 | |
| 208-756-719.000 | Fringe Ben - Retirement Plan | 9,032 | 13,684 | |
| 208-756-720.000 | Fringe Ben - Other Employee Bens | 2,563 | 3,748 | |
| 208-756-727.000 | Supplies | 4,000 | 4,000 | |
| 208-756-728.000 | Postage | 100 | 100 | |
| 208-756-729.000 | GAS & OIL-VEHICLES | 5,000 | 5,000 | |
| 208-756-740.000 | Small Equipment | 2,000 | 2,000 | |
| 208-756-801.000 | Professional Serv | 25,000 | 17,000 | CY= $15k for Keppel and Winstrom plans per CIP; Budget includes $9,000 Wendt Park Master Plan per CIP) |
| 208-756-829.000 | UNIFORMS | 700 | 700 | |
| 208-756-850.000 | Telephone | 1,200 | 1,300 | |
| 208-756-860.000 | Mileage | 300 | 200 | |
| 208-756-900.000 | Print & Pub | 250 | 200 | |
| 208-756-920.000 | Light & Power | 10,000 | 10,000 | For all park facilities, including community centers |
| 208-756-921.000 | Water & Sewer | 16,000 | 16,000 | For all park facilities, including community centers |
| 208-756-922.000 | Heat | 2,200 | 3,000 | For all park facilities, including community centers |
| 208-756-930.000 | Repair & Maint | 50,000 | 75,000 | Fence repairs, tree work, tennis nets, soccer nets, pickle ball striping on existing tennis courts, etc. |
| 208-756-956.000 | Meeting & Seminars | 500 | 1,000 | |
| 208-756-971.000 | Equipment | - | 9,000 | Portion of mower |
| 208-756-973.000 | Land Improvements | - | 139,000 | Added $100,000 for Stu Visser Trail improvements and possible Keppel Forest preserve (did not include possible grant revenue for Keppel); $39,000 for an electronic sign and fence at fairgrounds |
| Total Dept 756 - PARKS | | 277,698 | 465,614 | |
| | | | | |
| Dept 966-MISCELANEOUS | | | | |
| 208-966-965.008 | Reforestation | - | 1,000 | Costs to replant trees in various locations |
| 208-966-990.000 | Adm Fees | 65,000 | 65,000 | Adm fees to General Fund as per schedule |
| Total Dept 966-MISCELANEOUS | | 65,000 | 66,000 | |
| | | | | |
| **TOTAL Expenditures** | | **473,152** | **692,503** | |

| GL NUMBER | DESCRIPTION | 2015-2016 Estimated | 2016-2017 Approved Budget | Comments |
|---|---|---|---|---|
| **FUND RECAP 208: PARKS AND RECREATION** | | | | |
| TOTAL REVENUES | | 661,723 | 561,591 | |
| TOTAL EXPENDITURES | | 473,152 | 692,503 | |
| NET OF REVENUES & EXPENDITURES | | 188,571 | (130,912) | CY includes $100,000 transfer from the General Fund. 2017 Expenditures include $100,000 from CIP plan. |

Actual 2013-2015, Projected 2016
Budgeted 2017, Forecasted 2018-2032

# Parks and Recreation Projections

| | | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 |
|---|---|---|---|---|---|---|---|---|---|---|---|
| **Sources:** | Taxes | $456,601 | $451,370 | $463,245 | $473,000 | $478,000 | $491,583 | $497,245 | $519,455 | $525,505 | $531,590 |
| | Transfers In | - | - | - | 100,000 | - | - | - | - | - | - |
| | Other | 137,326 | 127,116 | 102,216 | 88,723 | 83,591 | 74,043 | 75,523 | 77,033 | 78,574 | 80,145 |
| | Total Revenues | 593,927 | 578,486 | 565,461 | 661,723 | 561,591 | 565,626 | 572,768 | 596,488 | 604,079 | 611,735 |
| **Uses:** | Capital Outlay | 58,071 | 16,127 | 7,453 | - | 168,000 | 100,000 | 100,000 | 100,000 | 100,000 | 100,000 |
| | All Other Expenditures | 465,264 | 490,486 | 414,176 | 473,152 | 524,503 | 535,809 | 547,368 | 559,186 | 571,267 | 583,619 |
| | Total Expenditures | 523,335 | 506,613 | 421,629 | 473,152 | 692,503 | 635,809 | 647,368 | 659,186 | 671,267 | 683,619 |
| | Fund Balance | 350,463 | $422,336 | $566,168 | $754,739 | $623,827 | $553,644 | $479,044 | $416,346 | $349,158 | $277,274 |

| | | 2023 | 2024 | 2025 | 2026 | 2027 | 2028 | 2029 | 2030 | 2031 | 2032 |
|---|---|---|---|---|---|---|---|---|---|---|---|
| **Sources:** | Taxes | $537,709 | $543,971 | $550,270 | $556,601 | $563,086 | $569,607 | $576,164 | $633,290 | $640,666 | $648,084 |
| | Transfers In | - | - | - | - | - | - | - | - | - | - |
| | Other | 81,747 | 83,382 | 85,049 | 86,750 | 88,487 | 90,257 | 92,061 | 93,904 | 95,782 | 97,698 |
| | Total Revenues | 619,456 | 627,353 | 635,319 | 643,351 | 651,573 | 659,864 | 668,225 | 727,194 | 736,448 | 745,782 |
| **Uses:** | Capital Outlay | 100,000 | 100,000 | 100,000 | 100,000 | 100,000 | 100,000 | 100,000 | 100,000 | 100,000 | 100,000 |
| | All Other Expenditures | 596,245 | 609,155 | 622,360 | 635,859 | 649,668 | 663,788 | 678,226 | 692,987 | 708,083 | 723,520 |
| | Total Expenditures | 696,245 | 709,155 | 722,360 | 735,859 | 749,668 | 763,788 | 778,226 | 792,987 | 808,083 | 823,520 |
| | Fund Balance | 200,485 | $118,683 | $31,641 | ($60,867) | ($158,963) | ($262,887) | ($372,888) | ($438,681) | ($510,316) | ($588,054) |

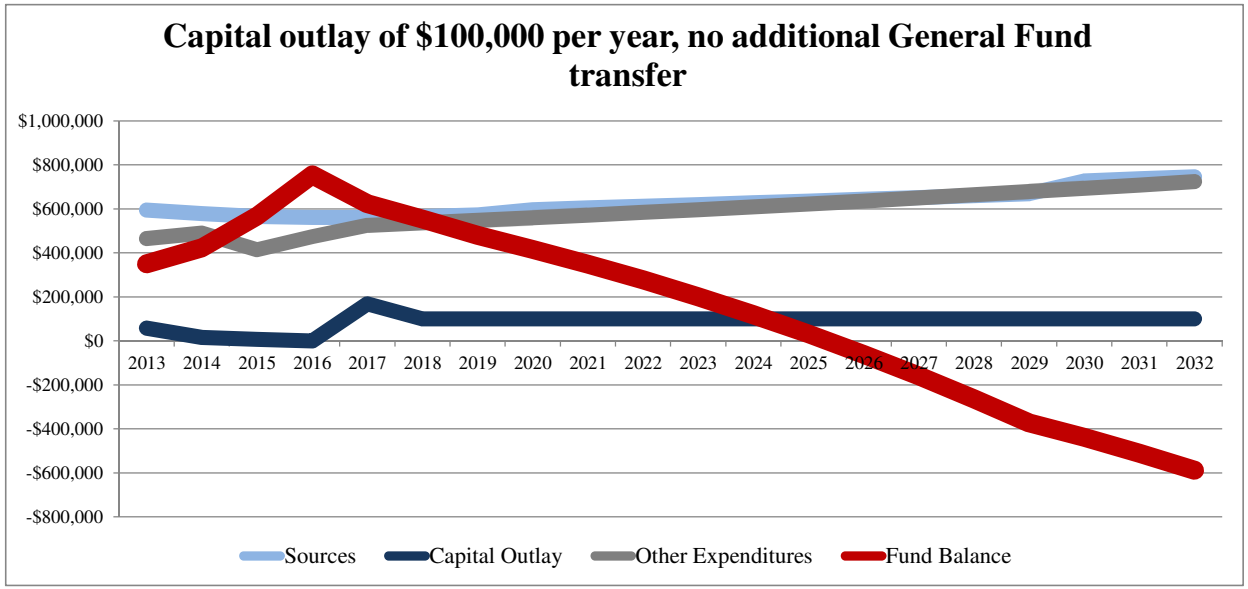
**Assumptions**

Assumes a taxable value increase of 2% per year; salary COLA of 3% for 2017-2031; most other revenues and expenditures increases of 2% per year.

Even with capital outlay averaging $100,000 per year, the fund continues to decline, going into deficit in 2026. Additionally, further park development may mean higher operating costs to maintain them, and this has not been factored into expenditures.

Potential capital improvement projects include: Keppel Forest - $389,000; Winstrom - $400,000; Wendt - $500,000; Park Central - $2,099,000. **No grant revenue has been included in these**

*Sensitivity*: If taxable value increases by 2.5% per year for 2018 - 2032, the ending fund balance in 2032 improves to ($237,000 ) -negative. However, the amount of developable land in the



Actual 2013-2015, Projected 2016
Budgeted 2017, Forecasted 2018-2032

# Parks and Recreation Projections

| | | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 |
|---|---|---|---|---|---|---|---|---|---|---|---|
| **Sources:** | Taxes | $456,601 | $451,370 | $463,245 | $473,000 | $478,000 | $491,583 | $497,245 | $519,455 | $525,505 | $531,590 |
| | Transfers In | - | - | - | 100,000 | - | 50,000 | 50,000 | 50,000 | 50,000 | 50,000 |
| | Other | 137,326 | 127,116 | 102,216 | 88,723 | 83,591 | 74,043 | 75,523 | 77,033 | 78,574 | 80,145 |
| | Total Revenues | 593,927 | 578,486 | 565,461 | 661,723 | 561,591 | 615,626 | 622,768 | 646,488 | 654,079 | 661,735 |
| **Uses:** | Capital Outlay | 58,071 | 16,127 | 7,453 | - | 168,000 | 100,000 | 100,000 | 100,000 | 100,000 | 100,000 |
| | All Other Expenditures | 465,264 | 490,486 | 414,176 | 473,152 | 524,503 | 535,809 | 547,368 | 559,186 | 571,267 | 583,619 |
| | Total Expenditures | 523,335 | 506,613 | 421,629 | 473,152 | 692,503 | 635,809 | 647,368 | 659,186 | 671,267 | 683,619 |
| | Fund Balance | 350,463 | $422,336 | $566,168 | $754,739 | $623,827 | $603,644 | $579,044 | $566,346 | $549,158 | $527,274 |

| | | 2023 | 2024 | 2025 | 2026 | 2027 | 2028 | 2029 | 2030 | 2031 | 2032 |
|---|---|---|---|---|---|---|---|---|---|---|---|
| **Sources:** | Taxes | $537,709 | $543,971 | $550,270 | $556,601 | $563,086 | $569,607 | $576,164 | $633,290 | $640,666 | $648,084 |
| | Transfers In | 50,000 | 50,000 | 50,000 | 50,000 | 50,000 | 50,000 | 50,000 | 50,000 | 50,000 | 50,000 |
| | Other | 81,747 | 83,382 | 85,049 | 86,750 | 88,487 | 90,257 | 92,061 | 93,904 | 95,782 | 97,698 |
| | Total Revenues | 669,456 | 677,353 | 685,319 | 693,351 | 701,573 | 709,864 | 718,225 | 777,194 | 786,448 | 795,782 |
| **Uses:** | Capital Outlay | 100,000 | 100,000 | 100,000 | 100,000 | 100,000 | 100,000 | 100,000 | 100,000 | 100,000 | 100,000 |
| | All Other Expenditures | 596,245 | 609,155 | 622,360 | 635,859 | 649,668 | 663,788 | 678,226 | 692,987 | 708,083 | 723,520 |
| | Total Expenditures | 696,245 | 709,155 | 722,360 | 735,859 | 749,668 | 763,788 | 778,226 | 792,987 | 808,083 | 823,520 |
| | Fund Balance | 500,485 | $468,683 | $431,641 | $389,133 | $341,038 | $287,114 | $227,113 | $211,319 | $189,684 | $161,946 |

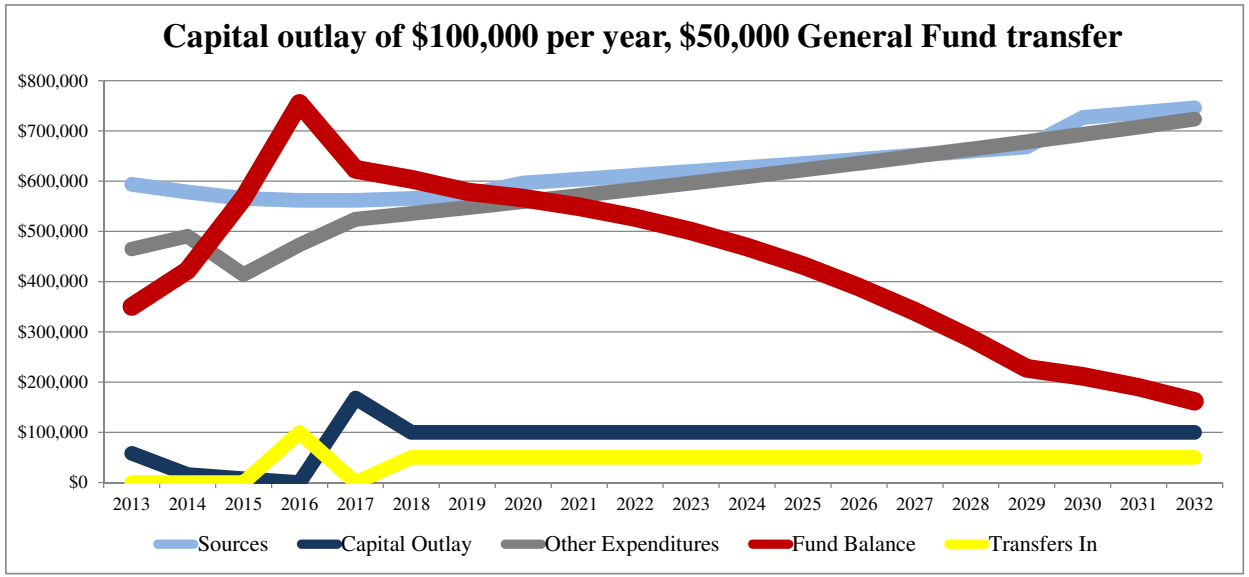
**Assumptions**

Assumes a taxable value increase of 2% per year; salary COLA of 3% for 2017-2031; most other revenues and expenditures increases of 2% per year.

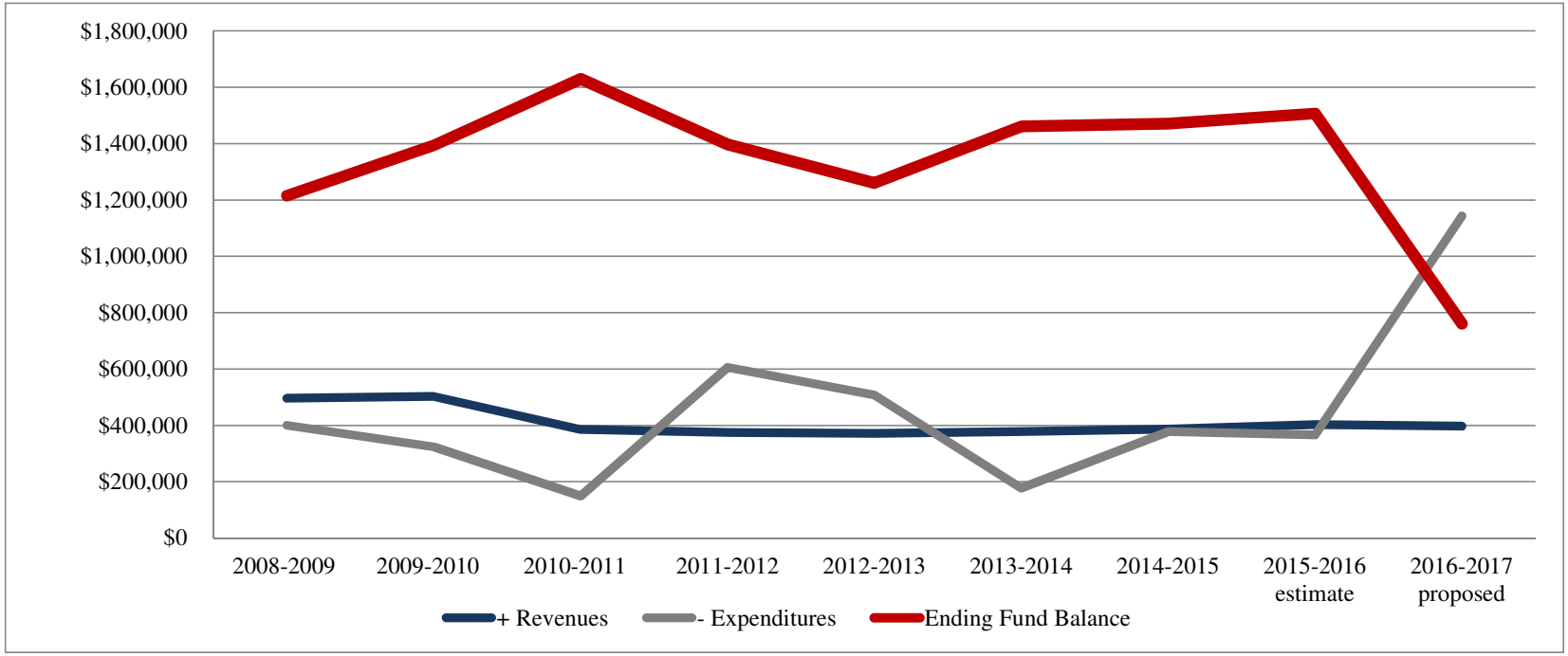
With a transfer of just $50,000/year, the fund balance stays positive, though is essentially spent by 2032. It is important to note that further park development may mean higher operating costs to maintain them, and this has not been factored into expenditures.

Potential capital improvement projects include: Keppel Forest - $389,000; Winstrom - $400,000; Wendt - $500,000; Park Central - $2,099,000. **No grant revenue has been included in these projections**.

*Sensitivity*: If taxable value increases by 2.5% per year for 2018 - 2032, the ending fund balance in 2032 improves to $513,000 (positive). However, the amount of developable land in the Township is limited.



| FUND BALANCES | BIKE PATH 2008-2009 | 2009-2010 | 2010-2011 | 2011-2012 | 2012-2013 | 2013-2014 | 2014-2015 | 2015-2016 estimated | 2016-2017 proposed |
|---|---|---|---|---|---|---|---|---|---|
| Beginning Balance | 1,120,860 | 1,216,155 | 1,394,345 | 1,629,835 | 1,398,269 | 1,261,006 | 1,461,432 | 1,470,781 | 1,507,138 |
| + Revenues | 496,302 | 502,829 | 385,399 | 374,634 | 371,160 | 378,355 | 387,202 | 402,920 | 397,539 |
| - Expenditures | 401,007 | 324,639 | 149,909 | 606,200 | 508,423 | 177,929 | 377,853 | 366,563 | 1,143,214 |
| Ending Fund Balance | 1,216,155 | 1,394,345 | 1,629,835 | 1,398,269 | 1,261,006 | 1,461,432 | 1,470,781 | 1,507,138 | 761,463 |




The Bike Path fund includes a combination of both ongoing operational costs as well as periodic capital outlay. As a result, activity will vary significantly in this fund. The 2016/2017 expenditure budget includes $150,000 for bike path related expenditures on Ottawa Beach Road.

| GL NUMBER | DESCRIPTION | 2014-2015 Actual | 2015-2016 Budget | 2015-2016 Estimated | 2016-2017 Approved Budget |
|---|---|---|---|---|---|
| **BIKE PATH FUND** | | | | | |
| **Fund 211 - BIKE PATH FUND** | | | | | |
| **Revenues** | | | | | |
| 211-000-403.000 | Current Taxes | 370,587 | 378,000 | 378,000 | 382,000 |
| 211-000-539.001 | State Grants - Metro Authority | 12,714 | 12,750 | 12,750 | 11,309 |
| 211-000-664.000 | Interest | 3,901 | 3,500 | 3,870 | 4,230 |
| 211-000-673.000 | Sale of Fixed Assets | - | 40,000 | 8,300 | - |
| Total Dept | | 387,202 | 434,250 | 402,920 | 397,539 |
| **TOTAL Revenues** | | **387,202** | **434,250** | **402,920** | **397,539** |
| **Expenditures** | | | | | |
| Dept 755-Bike Path | | | | | |
| 211-755-702.000 | Salaries | 48,044 | 63,000 | 45,000 | 49,834 |
| 211-755-715.000 | Social Security WH | 2,907 | 3,906 | 2,800 | 3,090 |
| 211-755-715.002 | Medicare EE | 680 | 914 | 660 | 723 |
| 211-755-717.000 | Fringe Ben - Hspt Ins | 18,670 | 24,457 | 24,457 | 15,132 |
| 211-755-719.000 | Fringe Ben - Retirement PLAN | 6,403 | 7,504 | 7,504 | 5,740 |
| 211-755-727.000 | Supplies | 75 | 1,000 | 1,000 | 1,000 |
| 211-755-729.000 | Gas & Oil | 3,579 | 3,750 | 3,750 | 3,750 |
| 211-755-740.000 | Small Equipment | 5,434 | 4,000 | 2,000 | 2,000 |
| 211-755-801.000 | Professional Fees | 26,831 | 15,000 | 15,000 | - |
| 211-755-829.000 | Uniforms | 286 | 500 | 500 | 500 |
| 211-755-850.000 | Telephone | 420 | 500 | 500 | 500 |
| 211-755-930.000 | Repair & Maint | 10,689 | 12,000 | 10,000 | 10,000 |
| 211-755-971.000 | Equipment | 7,453 | 210,000 | 171,000 | 4,500 |
| 211-755-975.000 | Construction | 185,713 | 350,000 | 35,000 | 1,000,000 |
| 211-755-990.000 | Adm Fees | 59,000 | 45,000 | 45,000 | 45,000 |
| Total Dept 751-Bike Path | | 377,853 | 743,923 | 366,563 | 1,143,214 |
| **TOTAL Expenditures** | | **377,853** | **743,923** | **366,563** | **1,143,214** |

| GL NUMBER | DESCRIPTION | 2014-2015 Actual | 2015-2016 Budget | 2015-2016 Estimated | 2016-2017 Approved Budget |
|---|---|---|---|---|---|
| **FUND RECAP 211: BIKE PATH** | | | | | |
| TOTAL REVENUES | | 387,202 | 434,250 | 402,920 | 397,539 |
| TOTAL EXPENDITURES | | 377,853 | 743,923 | 366,563 | 1,143,214 |
| NET OF REVENUES & EXPENDITURES | | 9,349 | (309,673) | 36,357 | (745,675) |

| GL NUMBER | DESCRIPTION | 2015-2016 Estimated | 2016-2017 Approved Budget | Comments |
|---|---|---|---|---|
| **BIKE PATH FUND** | | | | |
| **Fund 211 - BIKE PATH FUND** | | | | |
| **Revenues** | | | | |
| 211-000-403.000 | Current Taxes | 378,000 | 382,000 | |
| 211-000-539.001 | State Grants - Metro Authority | 12,750 | 11,309 | |
| 211-000-664.000 | Interest | 3,870 | 4,230 | |
| 211-000-673.000 | Sale of Fixed Assets | 8,300 | - | |
| Total Dept | | 402,920 | 397,539 | |
| **TOTAL Revenues** | | **402,920** | **397,539** | |
| **Expenditures** | | | | |
| Dept 755-Bike Path | | | | |
| 211-755-702.000 | Salaries | 45,000 | 49,834 | See Salary Allocation sheet; change in Maintenance position allocation |
| 211-755-715.000 | Social Security WH | 2,800 | 3,090 | |
| 211-755-715.002 | Medicare EE | 660 | 723 | |
| 211-755-717.000 | Fringe Ben - Hospitalization Ins | 24,457 | 15,132 | |
| 211-755-719.000 | Fringe Ben - Retirement Plan | 7,504 | 5,740 | |
| 211-755-720.000 | Fringe Ben - Other Employee Bens | 2,392 | 1,445 | |
| 211-755-727.000 | Supplies | 1,000 | 1,000 | |
| 211-755-729.000 | Gas & Oil | 3,750 | 3,750 | |
| 211-755-740.000 | Small Equipment | 2,000 | 2,000 | |
| 211-755-801.000 | Professional Fees | 15,000 | - | |
| 211-755-829.000 | Uniforms | 500 | 500 | |
| 211-755-850.000 | Telephone | 500 | 500 | |
| 211-755-930.000 | Repair & Maint | 10,000 | 10,000 | |
| 211-755-971.000 | Equipment | 171,000 | 4,500 | CY = 2 new trackless snow removal tractors; 2017 includes 25% of small mower |
| 211-755-975.000 | Construction | 35,000 | 1,000,000 | Includes $150,000 for OBR improvements and $850,000 for Greenly street project |
| 211-755-990.000 | Adm Fees | 45,000 | 45,000 | Admin fees paid to General Fund, per schedule |
| Total Dept 751-Bike Path | | 366,563 | 1,143,214 | |
| **TOTAL Expenditures** | | **366,563** | **1,143,214** | |

| **FUND RECAP 211: BIKE PATH** | | |
|---|---|---|
| TOTAL REVENUES | 402,920 | 397,539 |
| TOTAL EXPENDITURES | 366,563 | 1,143,214 |
| NET OF REVENUES & EXPENDITURES | 36,357 | (745,675) |

# Bike Paths Fund Projections

Actual 2013-2015, Projected 2016
Budgeted 2017, Forecasted 2018-2032

| | | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 |
|---|---|---|---|---|---|---|---|---|---|---|---|
| **Sources** | Taxes | $353,087 | $361,093 | $370,587 | $378,000 | $382,000 | $400,159 | $409,758 | $421,696 | $431,812 | $442,171 |
| | Other Revenue | 18,073 | 17,264 | 16,615 | 24,920 | 15,539 | 15,624 | 15,710 | 15,798 | 15,888 | 15,980 |
| | Total Revenues | 371,160 | 378,357 | 387,202 | 402,920 | 397,539 | 415,783 | 425,468 | 437,494 | 447,700 | 458,151 |
| **Uses** | Capital Outlay | 323,494 | 8,427 | 193,166 | 206,000 | 1,004,500 | 800,000 | 280,000 | 280,000 | 280,000 | 280,000 |
| | All Other Expenditures | 184,929 | 169,501 | 184,688 | 160,563 | 138,714 | 171,689 | 147,574 | 151,595 | 155,757 | 160,065 |
| | Total Expenditures | 508,423 | 177,928 | 377,854 | 366,563 | 1,143,214 | 971,689 | 427,574 | 431,595 | 435,757 | 440,065 |
| | Fund Balance | 1,261,006 | $1,461,435 | $1,470,783 | $1,507,140 | $761,465 | $205,559 | $203,453 | $209,352 | $221,295 | $239,381 |

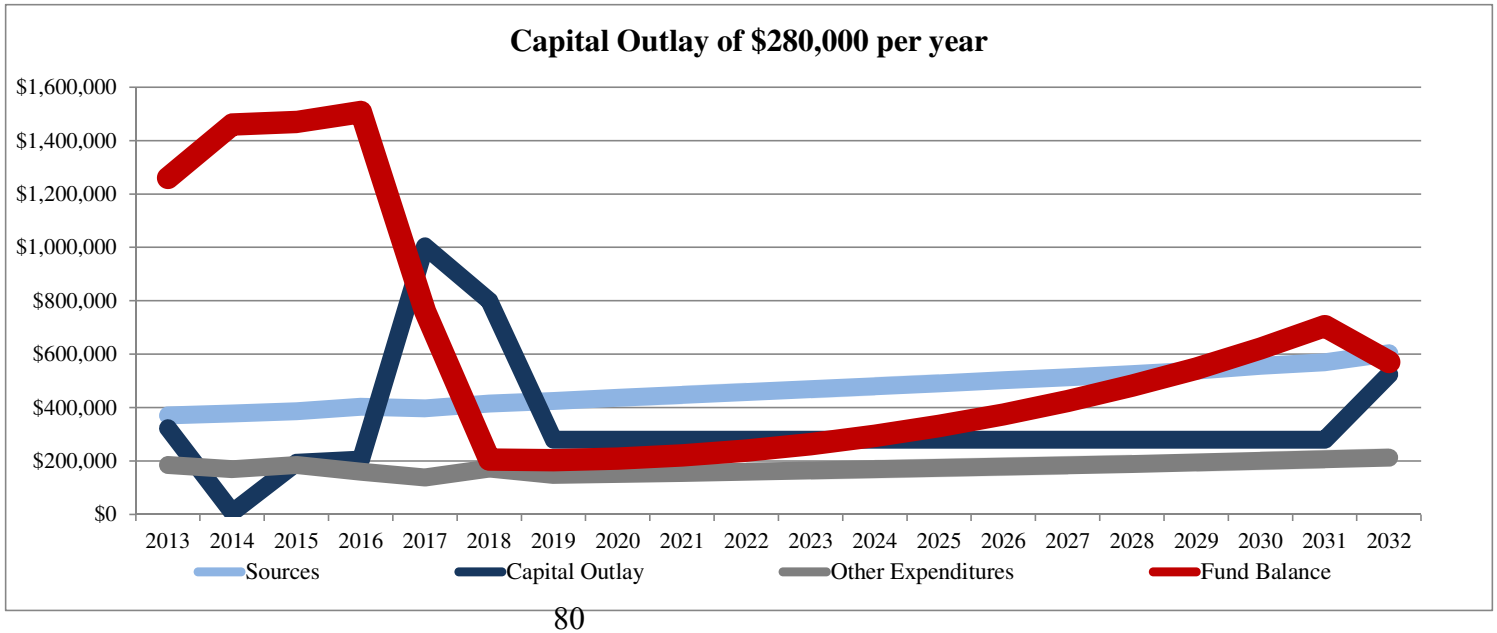
| | | 2023 | 2024 | 2025 | 2026 | 2027 | 2028 | 2029 | 2030 | 2031 | 2032 |
|---|---|---|---|---|---|---|---|---|---|---|---|
| **Sources** | Taxes | $452,779 | $463,640 | $474,762 | $486,149 | $497,809 | $509,749 | $521,973 | $539,889 | $552,840 | $566,101 |
| | Other Revenue | $16,073 | 16,168 | 16,265 | 16,364 | 16,465 | 16,568 | 16,673 | 16,780 | 16,889 | 37,001 |
| | Total Revenues | 468,852 | 479,808 | 491,027 | 502,513 | 514,274 | 526,317 | 538,646 | 556,669 | 569,729 | 603,102 |
| **Uses** | Capital Outlay | 280,000 | 280,000 | 280,000 | 280,000 | 280,000 | 280,000 | 280,000 | 280,000 | 280,000 | 524,000 |
| | All Other Expenditures | 164,524 | 169,143 | 173,926 | 178,881 | 184,017 | 189,339 | 194,855 | 200,578 | 206,513 | 212,669 |
| | Total Expenditures | 444,524 | 449,143 | 453,926 | 458,881 | 464,017 | 469,339 | 474,855 | 480,578 | 486,513 | 736,669 |
| | Fund Balance | $263,709 | $294,374 | $331,475 | $375,107 | $425,364 | $482,342 | $546,133 | $622,223 | $705,439 | $571,871 |

**Assumptions**

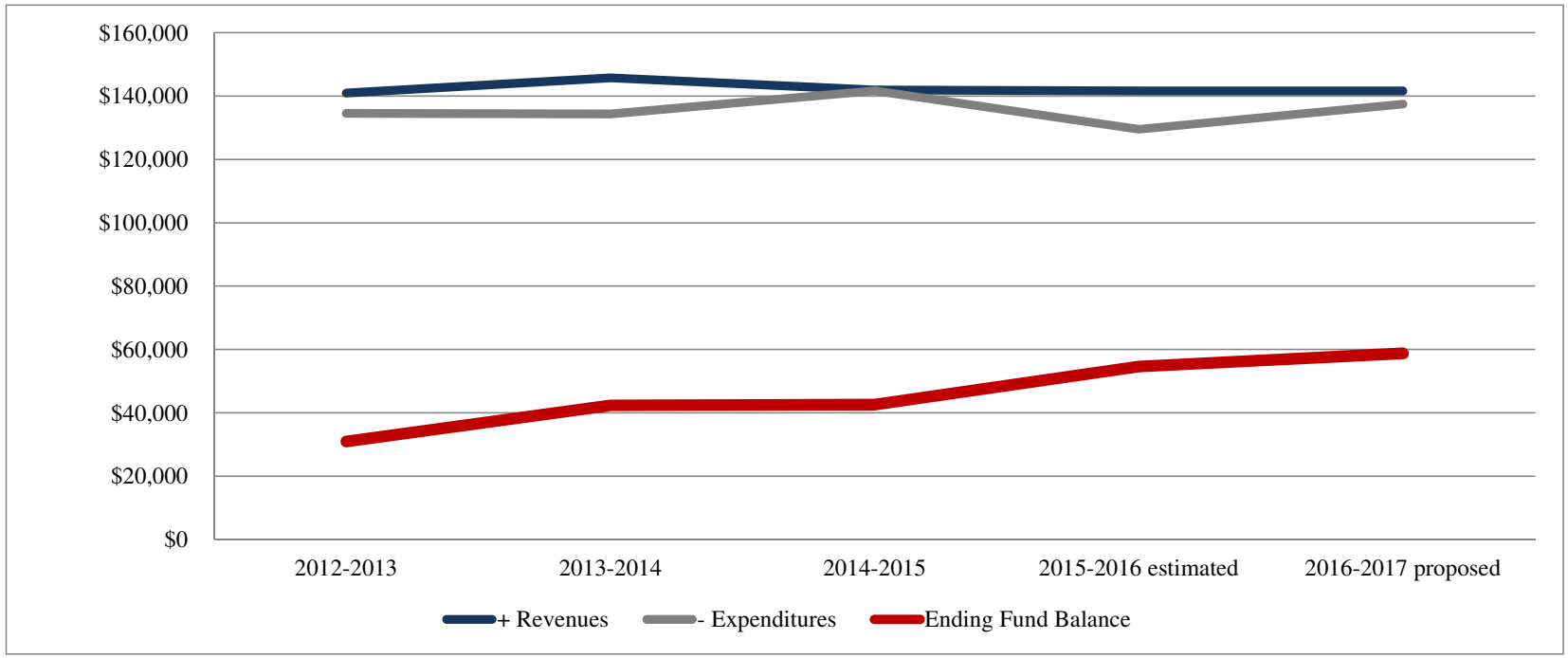
Assumes a taxable value increase of 2.0% per year for 2018 - 2032; salary cola of 3% per year for 2018-2032; most other revenues and expenditures reflect increases of 2% per year for 2018-2032.

Capital outlay in 2018 is estimated for the 160th path extension. For the remaining years, the annual amount is based on projected annual depreciation of existing paths and equipment. However, additional bike paths would likely mean higher operating costs to maintain them, and this has not been factored into

*Sensitivity*: If taxes increase by 2.5% per year for 2018-2032, fund balance at the close of 2032 increases to $572,000.



| FUND BALANCES | STREET LIGHTING 2008-2009 | 2009-2010 | 2010-2011 | 2011-2012 | 2012-2013 | 2013-2014 | 2014-2015 | 2015-2016 estimated | 2016-2017 proposed |
|---|---|---|---|---|---|---|---|---|---|
| Beginning Balance | - | - | - | - | 24,667 | 31,065 | 42,442 | 42,639 | 54,700 |
| + Revenues | - | - | - | 146,532 | 140,910 | 145,751 | 141,883 | 141,561 | 141,561 |
| - Expenditures | - | - | - | 121,865 | 134,512 | 134,374 | 141,686 | 129,500 | 137,500 |
| Ending Fund Balance | - | - | - | 24,667 | 31,065 | 42,442 | 42,639 | 54,700 | 58,761 |




The Street Lighting fund contains operational costs. Costs have decreased slightly with the change to new, more energy efficient lights.

| GL NUMBER | DESCRIPTION | 2014-2015 Actual | 2015-2016 Budget | 2015-2016 Estimated | 2016-2017 Approved Budget |
|---|---|---|---|---|---|
| **STREET LIGHTING FUND** | | | | | |
| **Fund 219 - STREET LIGHTING FUND** | | | | | |
| **Revenues** | | | | | |
| 219-000-404.000 | Street Light Assessments | 141,848 | 142,000 | 141,500 | 141,500 |
| 219-000-664.000 | Interest Earned | 35 | - | 61 | 61 |
| Total Dept | | 141,883 | 142,000 | 141,561 | 141,561 |
| **TOTAL Revenues** | | **141,883** | **142,000** | **141,561** | **141,561** |
| **Expenditures** | | | | | |
| Dept 448-Street Lighting Fund | | | | | |
| 219-448-920.000 | Light and Power | 136,686 | 140,000 | 127,000 | 135,000 |
| 219-448-990.000 | Admin Fees | 5,000 | 2,500 | 2,500 | 2,500 |
| **TOTAL Expenditures** | | **141,686** | **142,500** | **129,500** | **137,500** |
| **FUND RECAP 219: STREET LIGHTING** | | | | | |
| TOTAL REVENUES | | 141,883 | 142,000 | 141,561 | 141,561 |
| TOTAL EXPENDITURES | | 141,686 | 142,500 | 129,500 | 137,500 |
| NET OF REVENUES & EXPENDITURES | | 197 | (500) | 12,061 | 4,061 |

# STREET LIGHTING FUND

**Fund 219 - STREET LIGHTING FUND**

**Revenues**

| GL NUMBER | DESCRIPTION | 2015-2016 Estimated | 2016-2017 Approved Budget | Comments |
|---|---|---|---|---|
| 219-000-404.000 | Street Light Assessments | 141,500 | 141,500 | Annual receipts for street light districts ($6 or $21 per parcel) |
| 219-000-664.000 | Interest Earned | 61 | 61 | |
| Total Dept | | 141,561 | 141,561 | |
| **TOTAL Revenues** | | **141,561** | **141,561** | |
| **Expenditures** | | | | |
| Dept 448-Street Lighting Fund | | | | |
| 219-448-920.000 | Light and Power | 127,000 | 135,000 | Newer, more efficient lights have lowered costs |
| 219-448-990.000 | Admin Fees | 2,500 | 2,500 | |
| **TOTAL Expenditures** | | **129,500** | **137,500** | |

| **FUND RECAP 219: STREET LIGHTING** | | |
|---|---|---|
| TOTAL REVENUES | 141,561 | 141,561 |
| TOTAL EXPENDITURES | 129,500 | 137,500 |
| NET OF REVENUES & EXPENDITURES | 12,061 | 4,061 |

| FUND BALANCES | WEST MICHIGAN AIRPORT AUTHORITY | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|
| | 2008-2009 | 2009-2010 | 2010-2011 | 2011-2012 | 2012-2013 | 2013-2014 | 2014-2015 | 2015-2016 estimated | 2016-2017 proposed |
| Beginning Balance | - | - | - | - | - | - | 6 | - | - |
| + Revenues | - | - | - | - | - | 90,262 | 92,626 | 94,300 | 95,000 |
| - Expenditures | - | - | - | - | - | 90,256 | 92,632 | 94,300 | 95,000 |
| Ending Fund Balance | - | - | - | - | - | 6 | - | - | - |

The West Michigan Airport Authority fund is primarily an in and out fund. The Township collects taxes for the airport and transfers the money to them as tax revenue comes in.

| FUND BALANCES | LIBRARY | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|
| | 2008-2009 | 2009-2010 | 2010-2011 | 2011-2012 | 2012-2013 | 2013-2014 | 2014-2015 | 2015-2016 estimated | 2016-2017 proposed |
| Beginning Balance | - | - | - | - | - | - | 70 | - | - |
| + Revenues | - | - | - | - | 1,122,871 | 1,134,839 | 1,156,889 | 1,181,000 | 1,192,810 |
| - Expenditures | - | - | - | - | 1,122,871 | 1,134,769 | 1,156,959 | 1,181,000 | 1,192,810 |
| Ending Fund Balance | - | - | - | - | - | 70 | - | - | - |

The Library fund is primarily an in and out fund. The Township collects taxes for the Herrick District Library and transfers the money to them as tax revenue comes in.

| GL NUMBER | DESCRIPTION | 2014-2015 Actual | 2015-2016 Budget | 2015-2016 Estimated | 2016-2017 Approved Budget |
|---|---|---|---|---|---|
| **WEST MICHIGAN AIRPORT AUTHORITY FUND** | | | | | |
| **Fund 241 -WMAA FUND** | | | | | |
| **Revenues** | | | | | |
| 241-000-403.000 | Current Taxes | 92,626 | 95,000 | 94,300 | 95,000 |
| Total Dept | | 92,626 | 95,000 | 94,300 | 95,000 |
| **TOTAL Revenues** | | **92,626** | **95,000** | **94,300** | **95,000** |
| **Expenditures** | | | | | |
| Dept 241-WMAA | | | | | |
| 241-000-831.000 | Airport Authority Tax Collection | 92,632 | 95,000 | 94,300 | 95,000 |
| **TOTAL Expenditures** | | **92,632** | **95,000** | **94,300** | **95,000** |
| **FUND RECAP 241: WMAA** | | | | | |
| TOTAL REVENUES | | 92,626 | 95,000 | 94,300 | 95,000 |
| TOTAL EXPENDITURES | | 92,632 | 95,000 | 94,300 | 95,000 |
| NET OF REVENUES & EXPENDITURES | | (6) | - | - | - |
| **LIBRARY FUND** | | | | | |
| **Fund 271 -LIBRARY FUND** | | | | | |
| **Revenues** | | | | | |
| 271-000-403.000 | Current Taxes | 1,156,889 | 1,180,000 | 1,181,000 | 1,192,810 |
| Total Dept | | 1,156,889 | 1,180,000 | 1,181,000 | 1,192,810 |
| **TOTAL Revenues** | | **1,156,889** | **1,180,000** | **1,181,000** | **1,192,810** |
| **Expenditures** | | | | | |
| Dept 271-LIBRARY FUND | | | | | |
| 271-000-830.000 | Herrick Library Tax Collection | 1,156,959 | 1,180,000 | 1,181,000 | 1,192,810 |
| **TOTAL Expenditures** | | **1,156,959** | **1,180,000** | **1,181,000** | **1,192,810** |
| **FUND RECAP 271: LIBRARY FUND** | | | | | |
| TOTAL REVENUES | | 1,156,889 | 1,180,000 | 1,181,000 | 1,192,810 |
| TOTAL EXPENDITURES | | 1,156,959 | 1,180,000 | 1,181,000 | 1,192,810 |
| NET OF REVENUES & EXPENDITURES | | (70) | - | - | - |

| GL NUMBER | DESCRIPTION | 2015-2016 Estimated | 2016-2017 Approved Budget | Comments |
|---|---|---|---|---|

# WEST MICHIGAN AIRPORT AUTHORITY FUND

**Fund 241 -WMAA FUND**

| | | | | |
|---|---|---|---|---|
| **Revenues** | | | | |
| 241-000-403.000 | Current Taxes | 94,300 | 95,000 | |
| Total Dept | | 94,300 | 95,000 | |
| **TOTAL Revenues** | | **94,300** | **95,000** | |
| **Expenditures** | | | | |
| Dept 241-WMAA | | | | |
| 241-000-831.000 | Airport Authority Tax Collection | 94,300 | 95,000 | Distributions to WMAA |
| **TOTAL Expenditures** | | **94,300** | **95,000** | |

| **FUND RECAP 241: WMAA** | | |
|---|---|---|
| TOTAL REVENUES | 94,300 | 95,000 |
| TOTAL EXPENDITURES | 94,300 | 95,000 |
| NET OF REVENUES & EXPENDITURES | - | - |

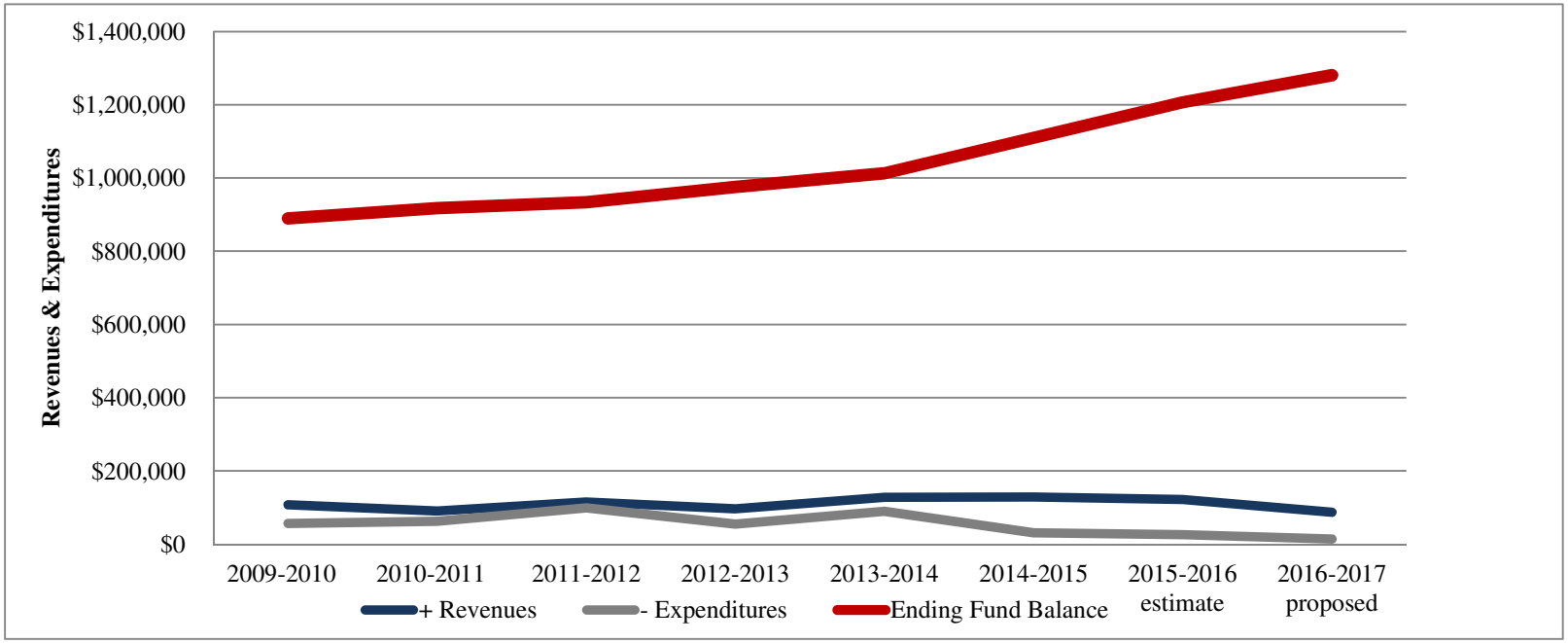
# LIBRARY FUND

**Fund 271 -LIBRARY FUND**

| | | | | |
|---|---|---|---|---|
| **Revenues** | | | | |
| 271-000-403.000 | Current Taxes | 1,181,000 | 1,192,810 | |
| Total Dept | | 1,181,000 | 1,192,810 | |
| **TOTAL Revenues** | | **1,181,000** | **1,192,810** | |
| **Expenditures** | | | | |
| Dept 271-LIBRARY FUND | | | | |
| 271-000-830.000 | Herrick Library Tax Collection | 1,181,000 | 1,192,810 | Distributions to Herrick Library |
| **TOTAL Expenditures** | | **1,181,000** | **1,192,810** | |

| **FUND RECAP 271: LIBRARY FUND** | | |
|---|---|---|
| TOTAL REVENUES | 1,181,000 | 1,192,810 |
| TOTAL EXPENDITURES | 1,181,000 | 1,192,810 |
| NET OF REVENUES & EXPENDITURES | - | - |

| | SEWER DISTRIBUTION FUND | | | | | | | |
|---|---|---|---|---|---|---|---|---|
| | 2009-2010 | 2010-2011 | 2011-2012 | 2012-2013 | 2013-2014 | 2014-2015 | 2015-2016 estimate | 2016-2017 proposed |
| Beginning Fund Balance | 839,419 | 889,697 | 917,428 | 933,924 | 975,139 | 1,012,960 | 1,110,129 | 1,206,669 |
| **+ Revenues** | | | | | | | | |
| Special Assessments | 83,330 | 69,716 | 92,774 | 76,377 | 106,091 | 106,190 | 100,000 | 67,000 |
| Interest | 23,987 | 20,182 | 21,169 | 18,886 | 19,029 | 19,812 | 20,500 | 18,924 |
| Misc | - | 500 | 1,769 | 1,070 | 2,860 | 2,590 | 1,800 | 1,800 |
| **Total Revenues** | 107,317 | 90,398 | 115,712 | 96,333 | 127,980 | 128,592 | 122,300 | 87,724 |
| **- Expenditures** | | | | | | | | |
| Public works | 6,039 | 11,667 | 57,216 | 15,118 | 2,849 | 6,423 | 10,760 | 4,000 |
| Capital Outlay | - | - | - | - | 63,310 | - | - | - |
| Transfers Out | 51,000 | 51,000 | 42,000 | 40,000 | 24,000 | 25,000 | 15,000 | 10,000 |
| **Total Expenditures** | 57,039 | 62,667 | 99,216 | 55,118 | 90,159 | 31,423 | 25,760 | 14,000 |
| **Ending Fund Balance** | 889,697 | 917,428 | 933,924 | 975,139 | 1,012,960 | 1,110,129 | 1,206,669 | 1,280,393 |




The Sewer Distribution fund includes a combination of both ongoing operational costs as well as periodic capital outlay. As a result, activity can vary significantly in this fund.

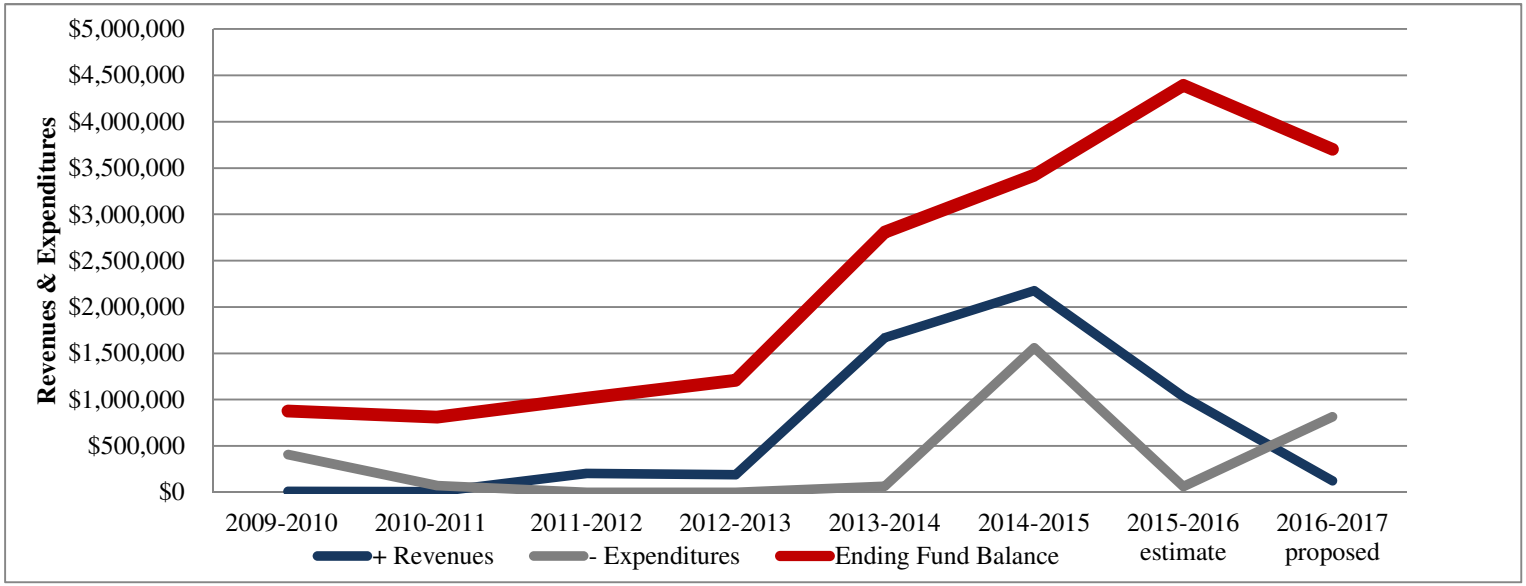
| GL NUMBER | DESCRIPTION | 2014-2015 Actual | 2015-2016 Budget | 2015-2016 Estimated | 2016-2017 Approved Budget |
|---|---|---|---|---|---|
| **SEWER FUND** | | | | | |
| **Fund 351 - SEWER** | | | | | |
| **REVENUES** | | | | | |
| 351-000-477.000 | Sewer Inspection Fees | 2,590 | 1,800 | 1,800 | 1,800 |
| 351-000-664.000 | Interest Earned | 3,644 | 3,950 | 4,400 | 4,924 |
| 351-000-664.003 | Interest on Assessments | 16,168 | 14,208 | 16,100 | 14,000 |
| 351-000-672.000 | Special Assessments | 106,190 | 75,068 | 100,000 | 67,000 |
| Total Dept | | 128,592 | 95,026 | 122,300 | 87,724 |
| **TOTAL Revenues** | | **128,592** | **95,026** | **122,300** | **87,724** |
| **Expenditures** | | | | | |
| 351-000-801.002 | Professional Services-Plumbing Insp | - | - | 500 | 1,000 |
| 351-000-804.000 | Engineering Fees | 4,953 | 1,000 | 8,800 | 1,500 |
| 351-000-963.000 | REU fees (south side) | 1,470 | 1,460 | 1,460 | 1,500 |
| 351-000-963.003 | Sanitary Laterals | - | - | - | - |
| 351-000-990.000 | Adm Fees | 25,000 | 15,000 | 15,000 | 10,000 |
| Total Dept | | 31,423 | 17,460 | 25,760 | 14,000 |
| **TOTAL Expenditures** | | **31,423** | **17,460** | **25,760** | **14,000** |

| | | | | |
|---|---|---|---|---|
| **FUND RECAP 351: SEWER** | | | | |
| TOTAL REVENUES | 128,592 | 95,026 | 122,300 | 87,724 |
| TOTAL EXPENDITURES | 31,423 | 17,460 | 25,760 | 14,000 |
| NET OF REVENUES & EXPENDITURES | 97,169 | 77,566 | 96,540 | 73,724 |

| GL NUMBER | DESCRIPTION | 2015-2016 Estimated | 2016-2017 Approved Budget | Comments |
|---|---|---|---|---|
| **SEWER FUND** | | | | |
| **Fund 351 - SEWER** | | | | |
| **REVENUES** | | | | |
| 351-000-477.000 | Sewer Inspection Fees | 1,800 | 1,800 | Hook up fees for sewer |
| 351-000-664.000 | Interest Earned | 4,400 | 4,924 | |
| 351-000-664.003 | Interest on Assessments | 16,100 | 14,000 | Interest from special assessment districts |
| 351-000-672.000 | Special Assessments | 100,000 | 67,000 | Unusually large number of hookups in current year |
| Total Dept | | 122,300 | 87,724 | |
| **TOTAL Revenues** | | **122,300** | **87,724** | |
| **Expenditures** | | | | |
| 351-000-801.002 | Professional Services-Plumbing Insp | 500 | 1,000 | |
| 351-000-804.000 | Engineering Fees | 8,800 | 1,500 | CY = final payment on lift station and repair work on Waukazoo Drive |
| 351-000-963.000 | REU fees (south side) | 1,460 | 1,500 | Fees to BPW to hook up on south side |
| 351-000-990.000 | Adm Fees | 15,000 | 10,000 | Admin fees paid to General Fund, as per schedule |
| Total Dept | | 25,760 | 14,000 | |
| **TOTAL Expenditures** | | **25,760** | **14,000** | |

| | | |
|---|---|---|
| **FUND RECAP 351: SEWER** | | |
| TOTAL REVENUES | 122,300 | 87,724 |
| TOTAL EXPENDITURES | 25,760 | 14,000 |
| NET OF REVENUES & EXPENDITURES | 96,540 | 73,724 |

| CAPITAL IMPROVEMENT FUND | 2009-2010 | 2010-2011 | 2011-2012 | 2012-2013 | 2013-2014 | 2014-2015 | 2015-2016 Estimated | 2016-2017 Proposed |
|---|---|---|---|---|---|---|---|---|
| Beginning Fund Balance | 1,274,810 | 877,945 | 812,872 | 1,016,152 | 1,207,457 | 2,809,268 | 3,422,652 | 4,393,469 |
| **+ Revenues** | | | | | | | | |
| Interest | 15,424 | 5,927 | 3,280 | 5,355 | 6,756 | 9,991 | 18,100 | 10,285 |
| Misc/Transfers In | (5,091) | - | 200,000 | 185,950 | 1,661,250 | 2,164,538 | 1,015,000 | 115,000 |
| **Total Revenues** | 10,333 | 5,927 | 203,280 | 191,305 | 1,668,006 | 2,174,529 | 1,033,100 | 125,285 |
| **- Expenditures** | | | | | | | | |
| Capital Outlay | 387,198 | - | - | - | 66,195 | 1,486,145 | 62,283 | 815,000 |
| Transfers Out | 20,000 | 71,000 | - | - | - | 75,000 | - | - |
| **Total Expenditures** | 407,198 | 71,000 | - | - | 66,195 | 1,561,145 | 62,283 | 815,000 |
| **Ending Fund Balance** | 877,945 | 812,872 | 1,016,152 | 1,207,457 | 2,809,268 | 3,422,652 | 4,393,469 | 3,703,754 |
| **Assigned:** | | | | | | | | |
| **Fire Equipment** | | | 200,000 | 250,000 | 300,000 | 366,231 | 400,000 | 500,000 |
| **Cemetery** | | | - | 135,950 | 247,200 | 245,879 | 257,050 | 261,550 |
| **Park West Drain** | | | - | | 1,500,000 | - | - | - |
| **Township Improvement** | 877,945 | 812,872 | 816,152 | 821,507 | 762,068 | 2,810,542 | 3,736,419 | 2,942,204 |




The Capital Improvement Fund accounts for primarily capital outlay, so activity will vary significantly. The large increases in the 2013-2015 period reflect the Park West Drain project. Transfers in from FY 2014 - 2016 are from the General Fund. The 2017 budget reflects the Ottawa Beach Road project.

| GL NUMBER | DESCRIPTION | 2014-2015 Actual | 2015-2016 Budget | 2015-2016 Estimated | 2016-2017 Approved Budget |
|---|---|---|---|---|---|

# CAPITAL IMPROVEMENT FUND

**Fund 403 - Capital Improvement Fund**

| | | | | | |
|---|---|---|---|---|---|
| **Revenues** | | | | | |
| 403-000-664.000 | Interest Earned | 9,991 | 6,178 | 18,100 | 10,285 |
| 403-000-671.000 | Miscellaneous Income | 57,938 | - | - | - |
| 403-000-699.000 | Transfer From Other fund | 2,106,600 | 115,000 | 1,015,000 | 115,000 |
| Total Dept | | 2,174,529 | 121,178 | 1,033,100 | 125,285 |
| **TOTAL Revenues** | | **2,174,529** | **121,178** | **1,033,100** | **125,285** |
| **Expenditures** | | | | | |
| 403-000-972.000 | Building Improvements | 54,224 | - | - | - |
| 403-000-973.000 | Land Improvements | 1,431,921 | 10,500 | 62,283 | 815,000 |
| 403-000-999.000 | Transfer Out | 75,000 | - | - | - |
| Total Dept | | 1,561,145 | 10,500 | 62,283 | 815,000 |
| **TOTAL Expenditures** | | 1,561,145 | **10,500** | **62,283** | **815,000** |

| | | | | |
|---|---|---|---|---|
| **FUND RECAP 403: CAPITAL IMPROVEMENT** | | | | |
| TOTAL REVENUES | 2,174,529 | 121,178 | 1,033,100 | 125,285 |
| TOTAL EXPENDITURES | 1,561,145 | 10,500 | 62,283 | 815,000 |
| NET OF REVENUES & EXPENDITURES | 613,384 | 110,678 | 970,817 | (689,715) |

| GL NUMBER | DESCRIPTION | 2015-2016 Estimated | 2016-2017 Approved Budget | Comments |
|---|---|---|---|---|

# CAPITAL IMPROVEMENT FUND

**Fund 403 - Capital Improvement Fund**

**Revenues**

| | | | | |
|---|---|---|---|---|
| 403-000-664.000 | Interest Earned | 18,100 | 10,285 | 2012 dry line assmt - 10 years (current balance = $56,301*6%=$3,378+$2,800 CD interest) |
| 403-000-671.000 | Miscellaneous Income | - | - | PY=Shilander land sale |
| 403-000-699.000 | Transfer From Other fund | 1,015,000 | 115,000 | Fire/Cemetery |
| Total Dept | | 1,033,100 | 125,285 | |
| **TOTAL Revenues** | | **1,033,100** | **125,285** | |

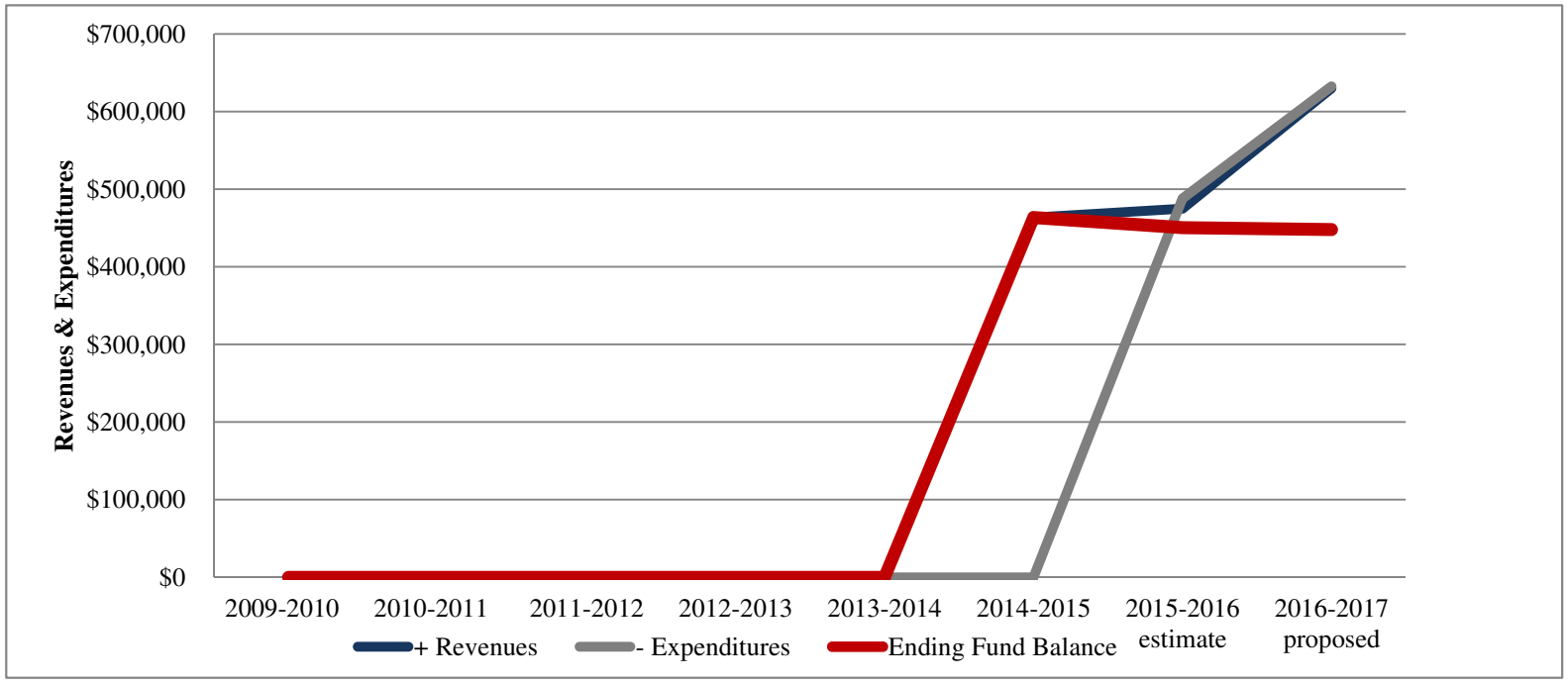
**Expenditures**

| | | | | |
|---|---|---|---|---|
| 403-000-972.000 | Building Improvements | - | - | 2014/2015 = cold storage building |
| 403-000-973.000 | Land Improvements | 62,283 | 815,000 | Ottawa Beach Road Improvements - $800,000; shoulders on OBR - $15,000 |
| 403-000-999.000 | Transfer Out | - | - | Does not reflect the $500,000 loan to the airport fund for new hangars (asset account) |
| Total Dept | | 62,283 | 815,000 | |
| **TOTAL Expenditures** | | **62,283** | **815,000** | |

| **FUND RECAP 403: CAPITAL IMPROVEMENT** | | |
|---|---|---|
| TOTAL REVENUES | 1,033,100 | 125,285 |
| TOTAL EXPENDITURES | 62,283 | 815,000 |
| NET OF REVENUES & EXPENDITURES | 970,817 | (689,715) |

## LOCAL STREETS FUND

| | 2009-2010 | 2010-2011 | 2011-2012 | 2012-2013 | 2013-2014 | 2014-2015 | 2015-2016 Estimated | 2016-2017 Proposed |
|---|---|---|---|---|---|---|---|---|
| Beginning Fund Balance | | | | | - | - | 463,688 | 450,756 |
| **+ Revenues** | | | | | | | | |
| Taxes | | | | | | 463,540 | 474,500 | 479,245 |
| Interest | | | | | | 148 | 521 | 890 |
| Transfer In | - | - | - | - | - | - | - | 150,000 |
| **Total Revenues** | - | - | - | - | - | 463,688 | 475,021 | 630,135 |
| **- Expenditures** | | | | | | | | |
| Public works | | | | | | - | 14,453 | 25,153 |
| Capital Outlay | | | | | | - | 466,000 | 600,000 |
| Transfers Out | - | - | - | - | - | - | 7,500 | 7,500 |
| **Total Expenditures** | - | - | - | - | - | - | 487,953 | 632,653 |
| **Ending Fund Balance** | - | - | - | - | - | 463,688 | 450,756 | 448,238 |




The 2017 revenue budget includes the projected ongoing transfer of $150,000 per year from the General Fund.
2017 expenditures reflect the long term estimate required to maintain local streets.

| GL NUMBER | DESCRIPTION | 2014-2015 Actual | 2015-2016 Budget | 2015-2016 Estimated | 2016-2017 Approved Budget |
|---|---|---|---|---|---|
| **Local Streets** | | | | | |
| **Fund 404 - Local Streets** | | | | | |
| **Revenues** | | | | | |
| 404-000-403.000 | Current Taxes - Local Streets | 463,540 | 473,000 | 474,500 | 479,245 |
| 404-000-664.000 | Interest Earned | 148 | 500 | 521 | 890 |
| 404-000-699.000 | Transfer From Other Fund | - | 150,000 | - | 150,000 |
| Total Dept | | 463,688 | 623,500 | 475,021 | 630,135 |
| **TOTAL Revenues** | | **463,688** | **623,500** | **475,021** | **630,135** |
| **Expenditures** | | | | | |
| 404-901-702.000 | Salary | - | 2,000 | 2,000 | 1,000 |
| 404-901-715.000 | Social Security Ee | - | 124 | 124 | 124 |
| 404-901-715.002 | Medicare Ee | - | 29 | 29 | 29 |
| 404-901-930.000 | Repairs & Maintenance | - | - | 12,300 | 24,000 |
| 404-901-975.000 | Hwy & Streets - Construction | - | 600,000 | 466,000 | 600,000 |
| 404-901-990.000 | Adm. Fees | - | 7,500 | 7,500 | 7,500 |
| Total Dept | | - | 609,653 | 487,953 | 632,653 |
| **TOTAL Expenditures** | | - | **609,653** | **487,953** | **632,653** |

| | | | | |
|---|---|---|---|---|
| **FUND RECAP 404: LOCAL STREETS** | | | | |
| TOTAL REVENUES | 463,688 | 623,500 | 475,021 | 630,135 |
| TOTAL EXPENDITURES | - | 609,653 | 487,953 | 632,653 |
| NET OF REVENUES & EXPENDITURES | 463,688 | 13,847 | (12,932) | (2,518) |

# Local Streets

**Fund 404 - Local Streets**

| GL NUMBER | DESCRIPTION | 2015-2016 Estimated | 2016-2017 Approved Budget | Comments |
|---|---|---|---|---|
| **Revenues** | | | | |
| 404-000-403.000 | Current Taxes - Local Streets | 474,500 | 479,245 | |
| 404-000-664.000 | Interest Earned | 521 | 890 | |
| 404-000-699.000 | Transfer From Other Fund | - | 150,000 | Amount from General Fund to cover estimated road repairs |
| Total Dept | | 475,021 | 630,135 | |
| **TOTAL Revenues** | | **475,021** | **630,135** | |
| **Expenditures** | | | | |
| 404-901-702.000 | Salary | 2,000 | 1,000 | |
| 404-901-715.000 | Social Security Ee | 124 | 124 | |
| 404-901-715.002 | Medicare Ee | 29 | 29 | |
| 404-901-930.000 | Repairs & Maintenance | 12,300 | 24,000 | Crack sealing |
| 404-901-975.000 | Hwy & Streets - Construction | 466,000 | 600,000 | Based on previously determined estimate of cost to maintain |
| 404-901-990.000 | Adm. Fees | 7,500 | 7,500 | |
| Total Dept | | 487,953 | 632,653 | |
| **TOTAL Expenditures** | | **487,953** | **632,653** | |

| **FUND RECAP 404: LOCAL STREETS** | | |
|---|---|---|
| TOTAL REVENUES | 475,021 | 630,135 |
| TOTAL EXPENDITURES | 487,953 | 632,653 |
| NET OF REVENUES & EXPENDITURES | (12,932) | (2,518) |

## PARK TOWNSHIP AIRPORT FUND

| | 2009-2010 | 2010-2011 | 2011-2012 | 2012-2013 | 2013-2014 | 2014-2015 | 2015-2016 Estimated | 2016-2017 Proposed |
|---|---|---|---|---|---|---|---|---|
| Beginning Net Assets | - | - | - | - | - | - | 3,501 | 51,609 |
| **+ Operating Revenues** | | | | | | | | |
| Fuel Sales | - | - | - | - | - | - | 32,500 | 32,000 |
| Hanger Rental | - | - | - | - | - | - | 35,750 | 34,500 |
| Misc | - | - | - | - | - | - | 3,005 | - |
| | - | - | - | - | - | - | 71,255 | 66,500 |
| **-Operating Expenses** | | | | | | | | |
| Fuel | - | - | - | - | - | - | 25,000 | 25,000 |
| Professional Fees | - | - | - | - | - | - | 13,900 | 14,000 |
| Utilities | - | - | - | - | - | - | 7,455 | 7,090 |
| Repairs & Maintenance | - | - | - | - | - | - | 13,285 | 34,385 |
| Depreciation | - | - | - | - | - | - | 2,200 | 6,000 |
| Misc | - | - | - | - | - | - | 1,300 | 1,300 |
| | - | - | - | - | - | - | 63,140 | 87,775 |
| Interest Income | - | - | - | - | - | 1 | 42 | 42 |
| Loss before contributions | - | - | - | - | - | 1 | 8,157 | (21,233) |
| Capital contributions | - | - | - | - | - | 3,500 | 42,451 | - |
| Transfer In/(Out) | - | - | - | - | - | - | (2,500) | (2,500) |
| Change in Net assets | - | - | - | - | - | 3,501 | 48,108 | (23,733) |
| **Ending Net Assets** | - | - | - | - | - | 3,501 | 51,609 | 27,876 |

2015/2016 estimated capital contribtions include $18,000 from Ottawa Aviation for tree trimming around the runway; this amount is included in 2016/2017 repairs & maintenance expenses. The remainder of the 2015/2016 capital contributions reflect Township owned capital assets transferred to the airport fund and the donation of the one of the hangars to the Township.

| GL NUMBER | DESCRIPTION | 2014-2015 Actual | 2015-2016 Budget | 2015-2016 Estimated | 2016-2017 Approved Budget |
|---|---|---|---|---|---|
| **PARK TOWNSHIP AIRPORT** | | | | | |
| **Fund 581 - Park Township Airport** | | | | | |
| **Operating Revenues** | | | | | |
| 581-000-644.000 | Fuel Sales | - | 24,000 | 32,500 | 32,000 |
| 581-000-667.000 | Hanger Rental | | 40,000 | 35,750 | 34,500 |
| 581-000-671.000 | Miscellaneous Income | - | - | 3,005 | - |
| **TOTAL Operating Revenues** | | - | 64,000 | 71,255 | 66,500 |
| **Operating Expenses** | | | | | |
| 581-853-702.000 | Airport Salary | - | - | 150 | 150 |
| 581-853-715.000 | Social Security Ee | - | - | 10 | 10 |
| 581-853-715.002 | Medicare Ee | - | - | 5 | 5 |
| 581-853-719.000 | Fringe Ben - Retirement PLAN | - | - | 20 | 20 |
| 581-853-727.000 | Supplies | - | - | 300 | 300 |
| 581-853-729.000 | Gas & Oil | - | 20,000 | 25,000 | 25,000 |
| 581-853-801.000 | Professional Fees | - | 12,000 | 13,900 | 14,000 |
| 581-853-803.000 | Purchased Services | - | 4,600 | 3,500 | 4,600 |
| 581-853-850.000 | Telephone | - | - | 495 | - |
| 581-853-851.000 | Communication | - | - | 710 | 840 |
| 581-853-920.000 | Light & Power | - | 5,500 | 5,500 | 5,500 |
| 581-853-921.000 | Water & Sewer | - | - | 250 | 250 |
| 581-853-922.000 | Heat | - | 500 | 500 | 500 |
| 581-853-930.000 | Repairs & Maint | - | 9,600 | 9,600 | 29,600 |
| 581-853-960.000 | Insurance | - | 1,000 | 1,000 | 1,000 |
| 581-853-968.000 | Depreciation Expense | - | 1,564 | 2,200 | 6,000 |
| 581-853-990.000 | Adm. Fees | - | 2,500 | 2,500 | 2,500 |
| **Total Operating Expenses** | | - | 57,264 | 65,640 | 90,275 |
| **Non-Operating Revenue** | | | | | |
| 581-000-664.000 | Interest Earned | 1 | 50 | 42 | 42 |
| 581-000-699.000 | Transfers In | - | 12,766 | - | - |
| **Total Interest Income** | | 1 | 12,816 | 42 | 42 |

| GL NUMBER | DESCRIPTION | 2014-2015 Actual | 2015-2016 Budget | 2015-2016 Estimated | 2016-2017 Approved Budget |
|---|---|---|---|---|---|
| **Income (Loss) before contribution** | | 1 | 19,552 | 5,657 | (23,733) |
| **Capital Contributions** | | | | | |
| 581-000-675.000 | Donations/Contributions | 3,500 | - | 42,451 | - |
| **Total Capital Contributions** | | 3,500 | - | 42,451 | - |
| **Change in Net Assets** | | **3,501** | **19,552** | **48,108** | **(23,733)** |
| **FUND RECAP 581: PARK TOWNSHIP AIRPORT** | | | | | |
| TOTAL REVENUES | | 3,501 | 76,816 | 113,748 | 66,542 |
| TOTAL EXPENSES | | - | 57,264 | 65,640 | 90,275 |
| NET OF REVENUES & EXPENSES | | 3,501 | 19,552 | 48,108 | (23,733) |

# PARK TOWNSHIP AIRPORT

**Fund 581 - Park Township Airport**

| GL NUMBER | DESCRIPTION | 2015-2016 Estimated | 2016-2017 Approved Budget | Comments |
|---|---|---|---|---|
| **Operating Revenues** | | | | |
| 581-000-644.000 | Fuel Sales | 32,500 | 32,000 | Increased based on current year |
| 581-000-667.000 | Hanger Rental | 35,750 | 34,500 | Does not reflect new rentals |
| 581-000-671.000 | Miscellaneous Income | 3,005 | - | 2015/2016 reflects car show income |
| **TOTAL Operating Revenues** | | 71,255 | 66,500 | |
| | | | | |
| **Operating Expenses** | | | | |
| 581-853-702.000 | AIRPORT SALARY | 150 | 150 | Twp maintenance work |
| 581-853-715.000 | Social Security Ee | 10 | 10 | |
| 581-853-715.002 | Medicare Ee | 5 | 5 | |
| 581-853-719.000 | Fringe Ben - Other Employee Bens | 20 | 20 | |
| 581-853-727.000 | Supplies | 300 | 300 | |
| 581-853-729.000 | Gas & Oil | 25,000 | 25,000 | Increased based on current year |
| 581-853-801.000 | Professional Fees | 13,900 | 14,000 | Contractual manager |
| 581-853-803.000 | Purchased Services | 3,500 | 4,600 | Snow removal/mowing/grounds work |
| 581-853-850.000 | Telephone | 495 | - | Now combined with internet in account 851 |
| 581-853-851.000 | Communication | 710 | 840 | |
| 581-853-920.000 | Light & Power | 5,500 | 5,500 | |
| 581-853-921.000 | Water & Sewer | 250 | 250 | |
| 581-853-922.000 | Heat | 500 | 500 | |
| 581-853-930.000 | Repairs & Maint | 9,600 | 29,600 | Includes $20,000 for tree trimming around the runway |
| 581-853-960.000 | Insurance | 1,000 | 1,000 | |
| 581-853-968.000 | Depreciation Expense | 2,200 | 6,000 | 2017 includes partial yr dep on new hangars |
| 581-853-990.000 | Adm. Fees | 2,500 | 2,500 | |
| **Total Operating Expenses** | | 65,640 | 90,275 | |
| | | | | |
| **Non-Operating Revenue** | | | | |
| 581-000-664.000 | Interest Earned | 42 | 42 | |
| 581-000-699.000 | Transfers In | - | - | Does not reflect $500,000 loan from Twp Improvement fund for new hangars as capital expenses in this fund type are recorded in the asset account. |
| **Total Interest Income** | | 42 | 42 | |
| | | | | |
| **Income (Loss) before contribution** | | 5,657 | (23,733) | |
| | | | | |
| **Capital Contributions** | | | | |
| 581-000-675.000 | Donations/Contributions | 42,451 | - | FY 2015/2016: Ottawa Aviation - $18,000; Hanger Donation - $11,650; |
| **Total Capital Contributions** | | 42,451 | - | Twp Capital Assets - $12,766 |

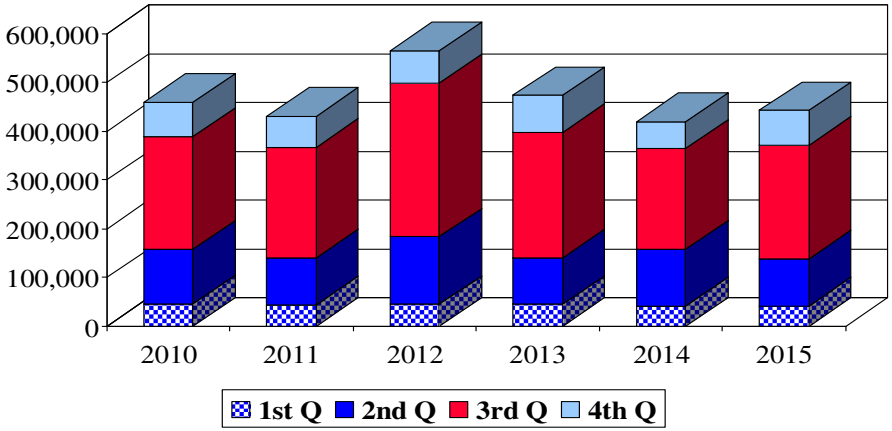
| GL NUMBER | DESCRIPTION | 2015-2016 Estimated | 2016-2017 Approved Budget | Comments |
|---|---|---|---|---|
| **Change in Net Assets** | | **48,108** | **(23,733)** | |

| | | |
|---|---|---|
| **FUND RECAP 581: PARK TOWNSHIP AIRPORT** | | |
| TOTAL REVENUES | 113,748 | 66,542 |
| TOTAL EXPENSES | 65,640 | 90,275 |
| NET OF REVENUES & EXPENSES | 48,108 | (23,733) |

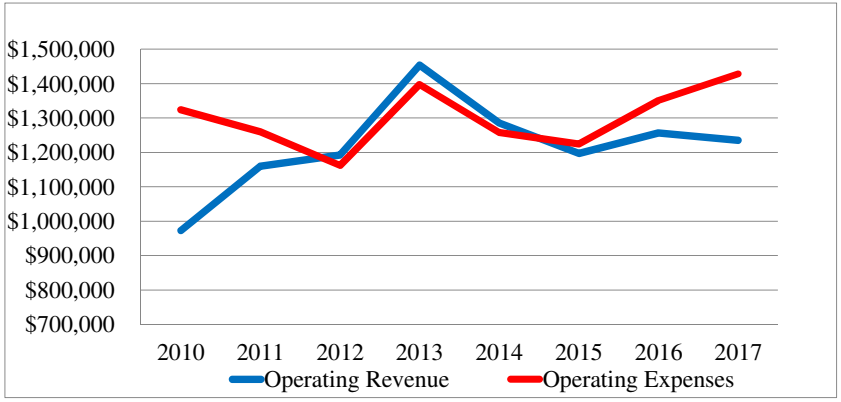
| | WATER OPERATING FUND | | | | | | | |
|---|---|---|---|---|---|---|---|---|
| | 2009-2010 | 2010-2011 | 2011-2012 | 2012-2013 | 2013-2014 | 2014-2015 | 2015-2016 Estimated | 2016-2017 Proposed |
| Beginning Net Assets | 6,497,563 | 6,296,012 | 6,256,405 | 6,428,029 | 6,479,931 | 6,748,773 | 6,717,427 | 6,846,333 |
| **+ Operating Revenues** | | | | | | | | |
| Water Billings | 911,488 | 1,100,655 | 1,105,307 | 1,347,011 | 1,178,757 | 1,088,177 | 1,130,000 | 1,125,000 |
| Connection Charges | 24,163 | 50,941 | 37,354 | 54,432 | 56,591 | 53,198 | 76,000 | 60,000 |
| Hydrant Rentals | 35,000 | - | 50,000 | 50,000 | 50,000 | 50,000 | 50,000 | 50,000 |
| Misc | 1,667 | 8,090 | - | 2,318 | - | 5,455 | 106 | - |
| | 972,318 | 1,159,686 | 1,192,661 | 1,453,761 | 1,285,348 | 1,196,830 | 1,256,106 | 1,235,000 |
| **-Operating Expenses** | | | | | | | | |
| Purchase of Water | 639,091 | 668,739 | 606,597 | 796,703 | 614,197 | 549,074 | 625,000 | 620,000 |
| Hydrants | 32,261 | 1,418 | 36,395 | 36,143 | 39,194 | 38,565 | 39,000 | 39,000 |
| Utilities | 4,007 | 4,589 | 4,192 | 4,419 | 5,134 | 5,541 | 5,900 | 6,100 |
| Connection repairs | 73,359 | 65,282 | 65,134 | 91,615 | 134,307 | 108,104 | 121,165 | 211,165 |
| Operating Fees | 200,964 | 202,627 | 180,539 | 184,497 | 179,635 | 184,011 | 196,000 | 200,000 |
| Supplies | 5,297 | 3,013 | 2,251 | 6,309 | 6,103 | 7,800 | 7,600 | 8,900 |
| Prof Services | 22,182 | 25,584 | 4,386 | 5,920 | 4,484 | 4,595 | 2,000 | 4,500 |
| Depreciation | 255,920 | 257,026 | 259,344 | 261,768 | 263,597 | 264,535 | 268,500 | 281,750 |
| Misc | 90,681 | 31,518 | 3,365 | 9,767 | 10,830 | 62,293 | 85,710 | 56,417 |
| | 1,323,762 | 1,259,796 | 1,162,203 | 1,397,141 | 1,257,481 | 1,224,518 | 1,350,875 | 1,427,832 |
| Interest Income | 12,393 | 10,363 | 13,266 | 15,812 | 17,784 | 17,762 | 18,675 | 26,202 |
| Gain (loss) on disposal of capital assets | | | | | | (42,020) | - | - |
| Loss before contributions | (339,051) | (89,747) | 43,724 | 72,432 | 45,651 | (51,946) | (76,094) | (166,630) |
| Capital contributions | 117,500 | 50,140 | 198,900 | 50,470 | 268,191 | 70,600 | 270,000 | 80,000 |
| Transfer In/(Out) | 20,000 | - | (71,000) | (71,000) | (45,000) | (50,000) | (65,000) | (65,000) |
| Change in Net assets | (201,551) | (39,607) | 171,624 | 51,902 | 268,842 | (31,346) | 128,906 | (151,630) |
| **Ending Net Assets** | 6,296,012 | 6,256,405 | 6,428,029 | 6,479,931 | 6,748,773 | 6,717,427 | 6,846,333 | 6,694,703 |

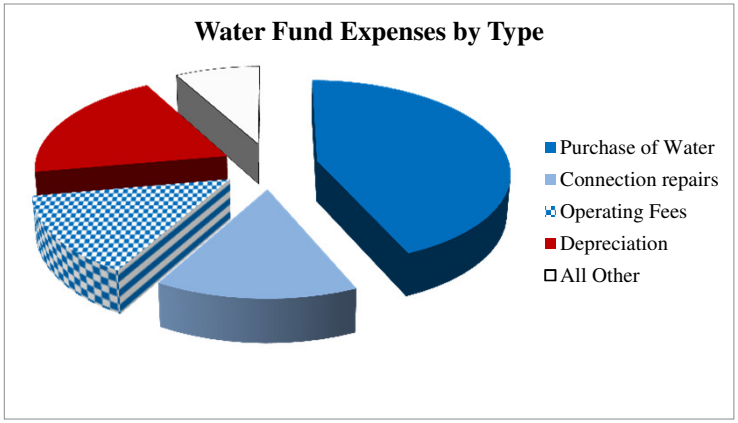
The estimated change in net assets for 2015/2016 reflects the entire levy for the Idlewood project ($165,000). Assessment revenue in this fund is recorded as soon as it is levied (vs. levied and collected in other fund types). The corresponding cost of the Idlewood project is recorded on the balance sheet as capital assets, so they are not reported on income and expense statements. Factoring Idlewood revenue out, FY 2016 revenue falls a little bit short of expenses, and we are seeing this pattern continue in 2016/2017. At some point, rates charged to customers may need to be adjusted.

**Historical Water Usage**




**Water Fund - Operating Revenues and Operating Expenses**




Though many of the expenses in Water Fund vary with usage, some stay fairly steady (e.g., depreciation) or vary due to other causes than usage (e.g., operating fees). This contributes to the net results of operations in the graph above right. Operating expenses are exceeding operating revenue. As a result, the fund will need to be watched carefully to ensure its fiscal health.

| GL NUMBER | DESCRIPTION | 2014-2015 Actual | 2015-2016 Budget | 2015-2016 Estimated | 2016-2017 Approved Budget |
|---|---|---|---|---|---|
| **WATER FUND** | | | | | |
| **Fund 591 - WATER FUND** | | | | | |
| Operating Revenues | | | | | |
| **Water Billings** | | | | | |
| 591-000-642.000 | Water Bills | 1,088,177 | 1,085,000 | 1,130,000 | 1,125,000 |
| **Connection Charges** | | | | | |
| 591-000-601.000 | WATER CONNECTION | 53,198 | 51,000 | 76,000 | 60,000 |
| **Plan Review Income** | | | | | |
| 591-000-626.000 | | 4,046 | - | 106 | - |
| **Hydrant Rentals** | | | | | |
| 591-000-670.000 | Hydrant Rentals | 50,000 | 50,000 | 50,000 | 50,000 |
| **Misc.** | | | | | |
| 591-000-671.000 | Miscellaneous Income | 1,409 | - | - | - |
| **TOTAL Operating Revenues** | | **1,196,830** | **1,186,000** | **1,256,106** | **1,235,000** |
| | | | | | |
| **Operating Expenses** | | | | | |
| **Purchase of Water** | | | | | |
| 591-000-963.001 | Water Use | 549,074 | 600,000 | 625,000 | 620,000 |
| **Hydrants** | | | | | |
| 591-000-940.000 | Hydrant Rental & Maint Exp | 38,565 | 39,000 | 39,000 | 39,000 |
| **Utilities** | | | | | |
| 591-000-920.000 | Electric | 4,454 | 4,900 | 4,900 | 4,900 |
| 591-000-922.000 | Gas | 1,087 | 1,000 | 1,000 | 1,200 |
| **Total Utilities** | | 5,541 | 5,900 | 5,900 | 6,100 |
| | | | | | |
| **Connection Repairs** | | | | | |
| 591-000-805.000 | MISS DIG | 9,192 | 11,000 | 11,000 | 11,000 |
| 591-000-930.000 | System Maintenance | - | - | 165 | 100,165 |
| 591-000-963.000 | Water Service Lines | 98,912 | 90,000 | 110,000 | 100,000 |
| **Total Connection Repairs** | | 108,104 | 101,000 | 121,165 | 211,165 |
| | | | | | |
| **Operating Fees** | | | | | |
| 591-000-963.002 | Operating Fees | 184,011 | 185,000 | 196,000 | 200,000 |

| GL NUMBER | DESCRIPTION | 2014-2015 Actual | 2015-2016 Budget | 2015-2016 Estimated | 2016-2017 Approved Budget |
|---|---|---|---|---|---|
| 591-000-731.000 | Agent Fees (Ottawa County) | - | - | - | - |
| **Total Operating Fees** | | 184,011 | 185,000 | 196,000 | 200,000 |
| | | | | | |
| **Supplies** | | | | | |
| 591-000-727.000 | Supplies | 930 | 1,700 | 400 | 1,700 |
| **Professional Services** | | | | | |
| 591-000-804.000 | Water - Eng Fees | 4,595 | 4,500 | 2,000 | 4,500 |
| **Depreciation** | | | | | |
| 591-000-968.000 | Depreciation Expense | 264,535 | 268,500 | 268,500 | 271,950 |
| **Misc.** | | | | | |
| 591-000-702.000 | Salaries | 27,206 | 29,200 | 30,300 | 31,066 |
| 591-000-715.000 | Social Security Ee | 1,657 | 1,811 | 1,880 | 1,927 |
| 591-000-715.002 | Medicare Ee | 387 | 424 | 440 | 451 |
| 591-000-717.000 | Fringe Ben - Hspt Ins | 7,729 | 8,303 | 8,477 | 8,453 |
| 591-000-719.000 | Fringe Ben - Retirement PLAN | 3,677 | 3,913 | 3,920 | 4,163 |
| 591-000-720.000 | Fringe Ben -Other Employee Bens | 764 | 773 | 805 | 857 |
| 591-000-728.000 | Postage | 6,870 | 6,800 | 7,200 | 7,200 |
| 591-000-801.000 | Professional Fees | 603 | 500 | 500 | 8,800 |
| 591-000-801.000.#79IDLEWOD | Professional Fees | 9,790 | 23,800 | 27,510 | - |
| 591-000-801.002 | Professional Services-Plumbing Insp | - | - | 500 | 1,000 |
| 591-000-806.000 | Mich Water Supply Annual Rpt | 4,620 | 6,500 | 5,000 | 5,500 |
| 591-000-900.000 | Publishing Exp | 439 | - | - | - |
| 591-000-900.000.#79IDLEWOD | Printing & Pub | 1,392 | - | 3,000 | - |
| 591-000-995.000 | Interest Expense | 4,029 | 4,500 | 3,378 | 4,000 |
| 591-000-990.000 | Adm Fees | 50,000 | 65,000 | 65,000 | 65,000 |
| **Total Misc.** | | 119,163 | 151,524 | 157,910 | 138,417 |
| | | | | | |
| **Total Operating Expenses** | | 1,274,518 | 1,357,124 | 1,415,875 | 1,492,832 |

| GL NUMBER | DESCRIPTION | 2014-2015 Actual | 2015-2016 Budget | 2015-2016 Estimated | 2016-2017 Approved Budget |
|---|---|---|---|---|---|
| **Non Operating Income** | | | | | |
| 591-000-664.000 | Interest Earned | 2,590 | 2,000 | 4,425 | 11,952 |
| 591-000-664.003 | Interest on Assessments | 15,172 | 14,250 | 14,250 | 14,250 |
| 591-000-673.000 | Sale/Disposal of Fixed Assets | (42,020) | - | - | - |
| **Total Non Operating Income** | | (24,258) | 16,250 | 18,675 | 26,202 |
| **Income (Loss) before contribution** | | (101,946) | (154,874) | (141,094) | (231,630) |
| **Capital Contributions** | | | | | |
| 591-000-672.000 | Assessment Principal | 70,600 | 90,870 | 270,000 | 80,000 |
| **Total Capital Contributions** | | 70,600 | 90,870 | 270,000 | 80,000 |
| **Change in Net Assets** | | **(31,346)** | **(64,004)** | **128,906** | **(151,630)** |

| **FUND RECAP 591: WATER** | | | | |
|---|---|---|---|---|
| TOTAL REVENUES | 1,243,172 | 1,293,120 | 1,544,781 | 1,341,202 |
| TOTAL EXPENDITURES | 1,274,518 | 1,357,124 | 1,415,875 | 1,492,832 |
| NET OF REVENUES & EXPENDITURES | (31,346) | (64,004) | 128,906 | (151,630) |

| **TOTAL GOVERNMENTAL FUNDS** | | | | |
|---|---|---|---|---|
| TOTAL REVENUES | 8,681,310 | 6,811,357 | 7,657,426 | 6,728,369 |
| TOTAL EXPENDITURES | 9,103,753 | 6,984,054 | 7,088,218 | 8,199,881 |
| NET OF REVENUES & EXPENDITURES | (422,443) | (172,697) | 569,208 | (1,471,512) |

| **TOTAL ALL FUNDS** | | | | |
|---|---|---|---|---|
| TOTAL REVENUES | 9,927,983 | 8,181,293 | 9,315,955 | 8,136,113 |
| TOTAL EXPENDITURES | 10,378,271 | 8,398,442 | 8,569,733 | 9,782,988 |
| NET OF REVENUES & EXPENDITURES | (450,288) | (217,149) | 746,222 | (1,646,875) |

| GL NUMBER | DESCRIPTION | 2015-2016 Estimated | 2016-2017 Approved Budget | Comments |
|---|---|---|---|---|
| **WATER FUND** | | | | |
| **Fund 591 - WATER FUND** | | | | |
| Operating Revenues | | | | |
| **Water Billings** | | | | |
| 591-000-642.000 | Water Bills | 1,130,000 | 1,125,000 | Slight decrease due to abnormally high Oct - Dec sales in the current year; approximately 445,000,000 gallons. |
| **Connection Charges** | | | | |
| 591-000-601.000 | WATER CONNECTION | 76,000 | 60,000 | Fees for water taps, hookups |
| **Plan Review Income** | | | | |
| 591-000-626.000 | | 106 | - | 2014/2015 = Blackberry |
| **Hydrant Rentals** | | | | |
| 591-000-670.000 | Hydrant Rentals | 50,000 | 50,000 | Transfer In from General Fund (Fire) |
| **Misc.** | | | | |
| 591-000-671.000 | Miscellaneous Income | - | - | |
| **TOTAL Operating Revenues** | | **1,256,106** | **1,235,000** | |
| | | | | |
| **Operating Expenses** | | | | |
| **Purchase of Water** | | | | |
| 591-000-963.001 | Water Use | 625,000 | 620,000 | FY 2016 has been a little on the dry side, so usage has been up. |
| **Hydrants** | | | | |
| 591-000-940.000 | Hydrant Rental & Maint Exp | 39,000 | 39,000 | |
| **Utilities** | | | | |
| 591-000-920.000 | Electric | 4,900 | 4,900 | |
| 591-000-922.000 | Gas | 1,000 | 1,200 | |
| **Total Utilities** | | 5,900 | 6,100 | |
| | | | | |
| **Connection Repairs** | | | | |
| 591-000-805.000 | MISS DIG | 11,000 | 11,000 | Costs for MISS DIG services (underground work, flagging of lines) |
| 591-000-930.000 | System Maintenance | 165 | 100,165 | Extra for new meters (3 yr project) |
| 591-000-963.000 | Water Service Lines | 110,000 | 100,000 | Repairs/maint for water services/taps |
| **Total Connection Repairs** | | 121,165 | 211,165 | |
| | | | | |
| **Operating Fees** | | | | |
| 591-000-963.002 | Operating Fees | 196,000 | 200,000 | Holland Twp added a position late in 2014, so costs are a little higher beginning in FY 2016. |
| 591-000-731.000 | Agent Fees (Ottawa County) | - | - | |
| **Total Operating Fees** | | 196,000 | 200,000 | |
| | | | | |
| **Supplies** | | | | |
| 591-000-727.000 | Supplies | 400 | 1,700 | |
| **Professional Services** | | | | |

| GL NUMBER | DESCRIPTION | 2015-2016 Estimated | 2016-2017 Approved Budget | Comments |
|---|---|---|---|---|
| 591-000-804.000 | Water - Eng Fees | 2,000 | 4,500 | Cost for engineering for all water system related issues |
| **Depreciation** | | | | |
| 591-000-968.000 | Depreciation Expense | 268,500 | 271,950 | Accounting entry for depreciation of all system fixed assets |
| **Misc.** | | | | |
| 591-000-702.000 | Salaries | 30,300 | 31,066 | See Salary Allocation sheet; added additional for Sunset Bluff |
| 591-000-715.000 | Social Security Ee | 1,880 | 1,927 | |
| 591-000-715.002 | Medicare Ee | 440 | 451 | |
| 591-000-717.000 | Fringe Ben - Hospitalization Ins | 8,477 | 8,453 | |
| 591-000-719.000 | Fringe Ben - Retirement Plan | 3,920 | 4,163 | |
| 591-000-720.000 | Fringe Ben - Other Employee Bens | 805 | 857 | |
| 591-000-728.000 | Postage | 7,200 | 7,200 | Utility billing postage |
| 591-000-801.000 | Professional Fees | 500 | 8,800 | Water reliability/water capital improvement study |
| 591-000-801.000.#79IDLEWOD | Professional Fees | 27,510 | - | |
| 591-000-801.002 | Professional Services-Plumbing Insp | 500 | 1,000 | |
| 591-000-806.000 | Mich Water Supply Annual Rpt | 5,000 | 5,500 | Publishing required annual water quality report ($2,000) plus annual DEQ fee ($3,500) |
| 591-000-900.000 | Publishing Exp | - | - | |
| 591-000-900.000.#79IDLEWOD | Printing & Pub | 3,000 | - | |
| 591-000-975.000 | Construction | - | - | Does not include $78,000 estimate from Holland township for 144th watermain north of James (asset) |
| 591-000-995.000 | Interest Expense | 3,378 | 4,000 | Interest for SAD loan from Capital Improvement Fund |
| 591-000-990.000 | Adm Fees | 65,000 | 65,000 | Admin fees paid to General Fund |
| **Total Misc.** | | 157,910 | 138,417 | |
| **Total Operating Expenses** | | 1,415,875 | 1,492,832 | |
| **Non Operating Income** | | | | |
| 591-000-664.000 | Interest Earned | 4,425 | 11,952 | |
| 591-000-664.003 | Interest on Assessments | 14,250 | 14,250 | Interest portion of Special Assessments |
| 591-000-673.000 | Sale/Disposal of Fixed Assets | - | - | |
| **Total Non Operating Income** | | 18,675 | 26,202 | |
| **Income (Loss) before contribution** | | (141,094) | (231,630) | May need to consider adjusting rates |
| **Capital Contributions** | | | | |
| 591-000-672.000 | Assessment Principal | 270,000 | 80,000 | Principal portion of Special Assessments; 2016 includes Idlewood |
| **Total Capital Contributions** | | 270,000 | 80,000 | |
| **Change in Net Assets** | | **128,906** | **(151,630)** | |

| GL NUMBER | DESCRIPTION | 2015-2016 Estimated | 2016-2017 Approved Budget | Comments |
|---|---|---|---|---|
| **FUND RECAP 591: WATER** | | | | |
| TOTAL REVENUES | | 1,544,781 | 1,341,202 | |
| TOTAL EXPENDITURES | | 1,415,875 | 1,492,832 | |
| NET OF REVENUES & EXPENDITURES | | 128,906 | (151,630) | CY estimate is positive because all of the $165,000 assessment for Idlewood is accounted for in the current year (s/a 591-000-672.000) |
| **TOTAL GOVERNMENTAL FUNDS** | | | | |
| TOTAL REVENUES | | 7,657,426 | 6,728,369 | |
| TOTAL EXPENDITURES | | 7,088,218 | 8,199,881 | |
| NET OF REVENUES & EXPENDITURES | | 569,208 | (1,471,512) | |
| **TOTAL ALL FUNDS** | | | | |
| TOTAL REVENUES | | 9,315,955 | 8,136,113 | |
| TOTAL EXPENDITURES | | 8,569,733 | 9,782,988 | |
| NET OF REVENUES & EXPENDITURES | | 746,222 | (1,646,875) | |