BUDGET REPORT FOR COLUMBIA TOWNSHIP
Calculations as of 11/5/2021

		2020-21	2021-22	Actual	2022-23	2022-23		
		Actual	AMENDED	2021-22	Supervisor's	Supervisor's	Clerk	Reasoning
GL NUMBER	DESCRIPTION		BUDGET	feb-18 22	Draft 011822	Draft 020222	Recommendations	
Dept 000								
101-000-403.000	PROP TAX - CURRENT	88,084.00	71,600.00	57,914.00	70,000.00	73,748.00		
101-000-405.000	SPASS COLLECTION FEES		800.00		800.00	800.00	0	These do not exist
101-000-445.000	~~PROP TAX - INTEREST & PENALTY~~							
101-000-447.000	PROP TAX - ADMIN FEES	800.00	20,812.00	261.00	20,000.00	20,000.00		
101-000-448.000	~~SET FEES~~							
101-000-475.000	PERMITS - ZONING	2,615.00	4,000.00	1,090	4,000.00	4,000.00		
101-000-475.001	PERMITS - BUILDING	6,160.00	7,800.00	7,540	7,800.00	7,800.00		Need to address
101-000-475.002	PERMITS - DUMPSTER	1,200.00	3,400.00		3,400.00	3,400.00	0	Combine with transfer station tickets - we don't issue anything else
101-000-475.003	PERMITS - ELECTRICAL	6,419.00	7,000.00	6,215	7,000.00	7,000.00		
101-000-475.005	PERMITS - USED MOBILE HOME		500.00		500.00	500.00		
101-000-482.000	TRANSFER STATION TICKET	2,800.00	1,800.00	3,750	1,800.00	1,800.00	$ 3,500.00	
101-000-503-000	**FEDERAL GRANT - ARPA**			3,419				
101-000-573.000	LOCAL COMMUN. STABILIZ. SHARE	5,562.00	5,000.00	5,412	5,000.00	5,000.00	$ 5,500.00	Historical
101-000-574.000	STATE SHARED REVENUE	212,919.00	216,319.00	203,510	216,000.00	216,000.00	$ 221,146.00	Looked up current estimate online
101-000-609.000	MED.MAR. APPLICATION FEE	20,000.00	10,000.00		10,000.00	10,000.00		
101-000-610.000	ZONING VARIANCE APP FEES	500.00	300.00		300.00	300.00		
101-000-611.000	SPECIAL USE PERMIT APP. FEE	1,330.00	1,600.00		1,600.00	1,600.00		
101-000-613.000	CAMPING TRAILER PERMIT	30.00	250.00	20	250.00	250.00		
101-000-615.000	SITE PLAN REVIEW		100.00		100.00	100.00		
101-000-626.000	GRAVE OPENINGS		500.00		500.00	500.00	$ 10,000.00	We will be collecting funds for these starting this next fiscal year. This is based on 10 burials a year which is a low number right now
101-000-641.000	LAND DIVISION SERVICE	1,935.00	1,400.00	3,655	1,400.00	1,400.00	$ 3,000.00	Anne states she expects divisions to be high again this next year

101-000-643.000	CHARGES FOR CEMETERY LOTS	1,350.00	600.00	1,200	600.00	600.00	$ 1,000.00	Hoping with some changes and advertisement that this will be a little higher than this year and this year is looking to be about $1000
101-000-665.000	INTEREST EARNED	2,412.00	2,000.00	48	2,000.00	2,000.00	$ 50.00	We will be lucky to get $50 - our Treasurer is still not investing our funds and it doesn't sound like she plans on doing that any time soon
101-000-670.000	STREET LIGHTING ASSESSMENT		3,600.00		3,600.00	3,600.00		
101-000-674.000	SALE OF LAND Was Donations		2,000.00	250	15,000.00	15,000.00		
101-000-675.000	FOIA FEES	16.00	50.00	13	50.00	50.00		
101-000-681.000	RENTAL INCOME		500.00	300	500.00	500.00		
101-000-690.000	TRANSFES IN	209.00						
101-000-694.000	OTHER REVENUE	9,059.00	12,000.00	4,062	10,000.00	10,000.00		
101-000-728.000	GEN DUE TO 401(A)	(28.00)						
NET OF REVENUES/APPROPRIATIONS - 000 -		**363,372.00**	**373,931.00**	**298,659.00**	**382,200.00**	**385,948.00**	**$ 12,696.00**	**Increase revenues by**
Dept 101 - TOWNSHIP BOARD								
101-101-705.001	TRUSTEES - SALARIES	4,926.00	5,294.00	4,853	5,294.00	5,294.00		
101-101-706-001	TRUSTEES - OTHER WAGES					0.00		
101-101-707.001	TRUSTEES - TRANSPORTATION		200.00		200.00	200.00		
101-101-708.001	TRUSTEES - CONF & TRAINING	2,250.00	3,000.00	1,920	3,000.00	3,000.00		
101-101-710.001	TWP BD - CLERICAL	5,081.00	15,000.00	13,298	15,000.00	15,000.00		
101-101-715.000	FICA	539.00	1,552.00	1,156	1,552.49	1,552.49	$1,100	Estimating - need to recalculate with any board member payments only having Medicare taken out. We pay for pension so we don't pay into social security
101-101-717.002	LIFE INSURANCE	494.00	500.00	555	500.00	500.00		
101-101-718.001	RETIREMENT	2,408.00	2,500.00	3,972	2,500.00	2,500.00		
101-101-720.000	FOIA COORDINATOR - SALARIES	2,793.00	3,200.00	2,092	3,200.00	3,200.00		
101-101-727.000	SUPPLIES	2,871.00	2,600.00	2,066	2,600.00	2,600.00		
101-101-729.003	TWP.BD - MAPPING		5,000.00	4,668				
101-101-741.000	TWP BD - MEMBERSHIP & DUES	2,052.00	1,800.00	1,998	1,800.00	1,890.00	$2,000	historical

101-101-801.003	PROF SERVICES-LEGAL	62,316.00	30,000.00	26,839	30,000.00	31,500.00		
101-101-802.002	PROF SERVICES - ACCOUNTING	13,925.00	15,000.00	9,300	15,000.00	15,750.00	$11,000	Used much less of this service than anticipated this year and believe the same will be next year. This is a conservative estimate
101-101-803.001	PROF SERVICES - BOOKKEEPING	3,324.00	1,750.00	1,854	1,750.00	1,750.00	$2,000	I researched payroll companies and found that we would at minimum spend $5000 a year if we used a company. I am asking for $4000 with it split 50/50 with Fire.
101-101-814.001	DATA PROCESSING SERVICES	3,630.00	3,450.00	1,392	3,450.00	3,622.50		
101-101-815.001	SOFTWARE MAINTENANCE SERVICES	11,000.00	11,800.00	13,297	11,814.00	12,404.70		
101-101-826.001	BANK FEES	812.00	1,020.00	806	1,020.00	1,020.00		
101-101-851.000	POSTAGE	5,448.00	4,500.00	3,994	5,500.00	5,775.00		
101-101-900.000	PRINTING & PUBLISHING	15,076.00	13,000.00	10,240	15,000.00	15,750.00	12000	Due to removal of COVID requirements this will be lower
101-101-910.001	INSURANCE & BONDS	7,759.00	8,000.00	5,187	8,000.00	8,400.00		
101-101-930.001	COPIER MAINTENANCE	1,079.00	1,000.00	1,443	1,000.00	1,000.00	$1,300	Costs are gradually increasing - this is an opportunity area but hasn't made it to the top of my list yet
101-101-956.000	MISCELLANEOUS	1,000.00	1,000.00	360	1,000.00	1,000.00		
101-101-972.006	TWP LABOR IT	1,000.00	1,000.00	475	1,000.00	1,000.00		
101-101-973.001	TWP BD CAPITAL - SOFTWARE	22,778.00			0.00	0.00		
101-101-974.001	TWP BD CAPITAL - COMP EQUIP **- IPADS TV**	1,000.00	**23,000.00**	1,635	3,364.00	3,364.00	5964	Based on strategic plan - 2 computers upgraded and guest network plus $2000 emergency cushion
101-101-977.001	**TWP BD CAPITAL - TAX REV LAND**							
101-101-980.000	CAPITAL OUTLAY	(4.00)			0.00	0.00		
NET OF REV/APPRO - 101 - TOWNSHIP BOARD		**173,557.00**	**155,166.00**	**113,400.00**	**133,544.49**	**138,072.69**	$5,692.49	**Reduce expense by**
Dept 171 - SUPERVISOR								
101-171-705.002	SUPERVISOR - SALARY	11,897.00	6,360.00	5,871	6,360.00	6,360.00		
101-171-708.000	SUPERVISOR - DEPUTY - SALARY	183.00			0.00	0.00		

101-171-715.000	FICA	195.00	487.00	85.00	486.54	486.54	$120	Estimating - should be calculated with Medicare only
NET OF REVENUES/APPROPRIATIONS - 171 - SUPERVISOR		**12,275.00**	**6,847.00**	**5,956.00**	**6,846.54**	**6,846.54**	$366.54	**Reduce expense by**
Dept 191 - ELECTION	Clerk provided Values in Red							
101-191-708.002	ELECTIONS - SALARIES	5,195.00			8,000.00	8,000.00	10000	Additional election day
101-191-715.000	**EELECTIONS - FICA**				223.20	223.20	300	Additional election day
101-191-801.004	ELECTIONS - PROF SERVICES	765.00			0.00	0.00		
101-191-802.003	ELECTIONS-SOFTWARE SUPPORT	400.00			400.00	400.00		
101-191-851.000	POSTAGE	883.00			800.00	800.00	1000	Additional election day
101-191-861.000	TRANSPORTATION/MILEAGE	29.00			400.00	400.00		
101-191-900.000	PRINTING & PUBLISHING	1,836.00	400.00		1,500.00	1,500.00		
101-191-902.002	ELECTIONS-PROGRAMMING	1,486.00			1,200.00	1,200.00	1500	Additional election day
101-191-956.000	MISCELLANEOUS	2,657.00			2,000.00	2,000.00	3000	Will need additional ballot containers
101-191-980.000	CAPITAL OUTLAY	4,044.00			0.00	0.00		
NET OF REVENUES/APPROPRIATIONS - 191 - ELECTIONS		**17,295.00**	**400.00**	**0.00**	**14,523.20**	**14,523.20**	3,576.80	**Increase expense by**
Dept 209 - ASSESSOR								
101-209-715.000	FICA	1,987.00	2,716.00	2,350	2,800.00	2,800.00		
101-209-728.001	ASSESSOR - REVAL EXPENSES	1,605.00						
101-209-801.005	ASSESSOR - PROF SERVICES 3% contract Inc	30,029.00	35,500.00	33,615	35,500.00	36,565.00		
101-209-877.000	DATABASE MAINTENANCE SERVICES		4,000.00	3,890	4,000.00	4,000.00		
101-209-956.000	MISCELLANEOUS	1,750.00	200.00	235	200.00	200.00		
101-209-980.000	CAPITAL OUTLAY	1,250.00	1,860.00	1,545	0.00	0.00		
NET OF REVENUES/APPROPRIATIONS - 209 - ASSESSOR		**36,621.00**	**44,276.00**	**41,635.00**	**42,500.00**	**43,565.00**		
Dept 215 - CLERK								
101-215-705.003	CLERK - SALARY	18,260.00	19,228.00	17,618	19,228.00	19,228.00		I would love to see the salary adjusted to account for elections. Lawrence has an approved salary that is based on number of elections held in the year. There is a base salary plus additional $1500 per scheduled election. I think this is a fair idea.

101-215-706.003	CLERK - DEPUTY CLERK - SALARY	1,860.00	3,000.00	806	3,000.00	3,000.00	5000	This is the amount that was originally approved when I asked for Deputy funding and we dropped it because Mary was not charging - I need it to go back
101-215-715.000	FICA	1,205.00	1,701.00	317	1,700.44	1,700.44	$800	Need to recalculate with medicare only
101-215-827.000	LATE PENALTY AND INTEREST	383.00	200.00	17	200.00	200.00		
101-215-861.000	TRANSPORTATION/MILEAGE		600.00	1,008	600.00	600.00	1000	
101-215-864.000	TRAINING & CONFERENCES	775.00	500.00	101	500.00	500.00	800	This really should be higher but I will keep it low and try to address it down the road as needed
101-215-956.000	MISCELLANEOUS	191.00	200.00	60	200.00	200.00		
NET OF REVENUES/APPROPRIATIONS - 215 - CLERK		**22,674.00**	**25,429.00**	**19,927.00**	**25,428.44**	**25,428.44**	1,799.56	**Increase expense by**
Dept 247 - BOARD OF REVIEW								
101-247-706.004	BOR SALARY	165.00	1,500.00	840	1,500.00	1,500.00		
101-247-715.000	FICA	13.00	115.00	64	115.00	115.00		
101-247-864.000	TRAINING & CONFERENCES		200.00		200.00	200.00		
101-247-956.000	MISCELLANEOUS	110.00	200.00		200.00	200.00		
NET OF REV/APPRO - 247 - BOARD OF REVIEW		**288.00**	**2,015.00**	**904.00**	**2,015.00**	**2,015.00**		
Dept 253 - TREASURER								
101-253-705.004	TREASURER - SALARY	18,045.00	19,002.00	17,540	19,002.00	19,002.00		
101-253-706.005	TREASURER - DEPUTY - SALARY	1,440.00	3,500.00	2,483	3,500.00	3,500.00		
101-253-715.000	FICA	1,134.00	1,722.00	444	1,721.40	1,721.40		
101-253-861.000	TRANSPORTATION/MILEAGE	250.00	400.00	268	400.00	400.00		
101-253-864.000	TRAINING & CONFERENCES	158.00	500.00		500.00	500.00		
101-253-956.000	MISCELLANEOUS	0.00	200.00		200.00	200.00		
NET OF REVENUES/APPROPRIATIONS - 253 - TREASURER		**21,027.00**	**25,324.00**	**20,735.00**	**25,323.40**	**25,323.40**		
Dept 265 - TOWNSHIP HALL								
101-265-715.000	FICA	18.00	364.00	44	364.00	364.00		

101-265-801.007	TWP HALL - CLEANING	4,751.00	5,200.00	3,020	6,000.00	6,300.00	5000	No need to increase - Ruth has saved us a fortune by being willing to work at her secretary rate when she cleans. We will, however, use some more of these funds as we have floors cleaned professionally more often
101-265-802.005	TWP HALL - ALARM MONITORING	168.00	200.00	293	200.00	200.00		
101-265-803.002	TWP HALL - SNOW PLOWING	780.00	1,500.00	825	1,500.00	1,575.00		
101-265-804.001	TWP HALL - MAINTENANCE & REPAIR	4,104.00	5,700.00	2,092	3,500.00	3,675.00		
101-265-920.000	UTILITIES	10,817.00	12,000.00	11,520	14,000.00	18,200.00		
101-265-930.000	MAINTENANCE/REPAIR	2,285.00			2,000.00	2,100.00	0	Do not use - Use 804.001
101-265-956.000	MISCELLANEOUS	12.00	2,000.00	44	1,000.00	1,050.00	2000	Prefer to keep this cushion
101-265-980.000	CAPITAL OUTLAY	3,468.00			0.00	0.00		
NET OF REV/APPRO - 265 - TOWNSHIP HALL		**26,403.00**	**26,964.00**	**17,838.00**	**28,564.00**	**33,464.00**	$2,450.00	**Reduce expense by**
Dept 276 - CEMETERY								
101-276-707.005	CEMETERY - SEXTON - SALARY	22,000.00	22,000.00	20,167	22,000.00	22,000.00		
101-276-815.001	**RECORD STORAGE**		**0.00**		5,595.00	5,595.00		
101-276-920.000	UTILITIES	635.00	650.00	642	650.00	845.00		
101-276-956.000	MISCELLANEOUS		500.00	574	500.00	500.00	600.00	Flag prices may have increased which is why we saw an increase this year
101-276-972.007	**CEMETERY-CAPITAL-FENCE**							
101-276-973.002	**CEMETERY CAPITAL - EQUIPMENT**							
101-276-974.002	**CEMETERY CAPITAL - FACILITIES**							
101-276-975.003	**THOMPSON CEMETERY**							
NET OF REVENUES/APPROPRIATIONS - 276 - CEMETERY		**22,635.00**	**23,150.00**	**21,383.00**	**28,745.00**	**28,940.00**	100.00	**Increase expense by**
Dept 370 - MARIHUANA FACILITIES SAFETY								
101-370-800.000	MED MARJ - EXPENSES	40.00	1,000.00	0.00	1,000.00	1,000.00		
NET OF REV/APPRO - 370 - MARIHUANA FACILITIES SAFETY		**40.00**	**1,000.00**	**1,000.00**	**1,000.00**	**1,000.00**		
Dept 371 - INSPECTIONS								
101-371-801.010	INSPECTOR-MECHANICAL							
101-371-802.007	INSPECTOR - BUILDING	6,524.00	7,000.00	7,636	7,000.00	7,000.00		

101-371-803.003	INSPECTOR - ELECTRICAL	4,282.00	5,500.00	6,916	5,500.00	5,500.00		
101-371-804.002	INSPECTOR - USED MOBILE HOME							
101-371-861.000	TRANSPORTATION/MILEAGE							
101-371-956.000	MISCELLANEOUS							
NET OF REVENUES/APPROPRIATIONS - 371 - INSPECTIONS		**10,806.00**	**12,500.00**	**14,552.00**	**12,500.00**	**12,500.00**		
Dept 374 - ZONING								
101-374-703.000	ZONING ADMIN - SALARY (10hrsX52wksX$25)	5,000.00	8,000.00	3,289.00	13,000.00	13,000.00		
101-374-900.000	PRINTING & PUBLISHING				0.00	0.00		
101-374-956.000	~~MISCELLANEOUS~~ mileage (0.60 X 1670mi)				1,000.00	1,000.00		
NET OF REVENUES/APPROPRIATIONS - 374 - ZONING		**5,000.00**	**8,000.00**	**3,289.00**	**14,000.00**	**14,000.00**		
Dept 401 - PLANNING								
101-401-706.006	PLANNING COMM - SECRETARY	3,241.00	4,942.00	3,146	4,942.00	4,942.00		
101-401-707.006	**PLANNING COMM - SALARIES**							
101-401-715.000	FICA	203.00	379.00	207	378.06	378.06		
101-401-801.013	PLANNING COMM - PROF SERVICES	820.00	7,000.00	850	3,500.00	3,500.00		
101-401-861.000	TRANSPORTATION/MILEAGE							
101-401-864.000	TRAINING & CONFERENCES	780.00	250.00	102	500.00	500.00		
101-401-900.000	PRINTING & PUBLISHING	330.00	4,500.00	841	5,000.00	5,250.00	2000	I will be printing Master Plans prior to end of this fiscal year. They have no major printing needs this next year.
101-401-956.000	MISCELLANEOUS	340.00			300.00	300.00		
NET OF REVENUES/APPROPRIATIONS - 401 - PLANNING		**5,714.00**	**17,071.00**	**5,146.00**	**14,620.06**	**14,870.06**	$3,250.00	**Reduce expense by**
Dept 410 - ZONING B.O.A.								
101-410-706.007	ZONING B.O.A. - SALARIES	90.00	200.00		200.00	200.00		
101-410-715.000	FICA	7.00	20.00		20.00	20.00		
NET OF REVENUES/APPROPRIATIONS - 410 - ZONING B.O.A.		**97.00**	**220.00**	**0.00**	**220.00**	**220.00**		
Dept 445 - DRAINS AT LARGE								
101-445-969.000	CAPITAL - DRAINS AT LARGE		2,700.00	818.00	2,700.00	2,700.00		
101-445-970.000	CAPITAL - DRAIN PROJECTS	2,556.00			0.00	0.00		
NET OF REVS/APPRO - 445 - DRAINS AT LARGE		**2,556.00**	**2,700.00**	**818.00**	**2,700.00**	**2,700.00**		

Dept 448 - STREET LIGHTS								
101-448-920.000	UTILITIES	5,678.00	5,500.00	4,630.00	6,000.00	7,800.00		
NET OF REVENUES/APPROPRIATIONS - 448 - STREET LIGHTS		**5,678.00**	**5,500.00**	**4,630.00**	**6,000.00**	**7,800.00**		
Dept 526 - TRANSFER STATION								
101-526-706.010	TRANSFER STATION - SALARIES	5,961.00	6,500.00	6,068	6,500.00	6,500.00		
101-526-712.001	TRANSFER STATION- MAINT&REPAIR	1,305.00	2,000.00		2,000.00	2,000.00		
101-526-715.000	FICA	456.00	498.00	464	497.25	497.25		
101-526-801.015	TRANSFER STATION-CONTRACT DISP	23,077.00	19,000.00	23,786	19,000.00	19,000.00	22000	I think we are very low here unless we go a different direction
101-526-803.004	TRANSFER STATION-PLOWING/MOW	650.00	1,000.00	900	1,000.00	1,000.00		
101-526-920.000	UTILITIES	700.00	700.00	637	700.00	910.00		
101-526-956.000	MISCELLANEOUS	1,904.00	5,500.00	324	5,500.00	5,500.00		
NET OF REV/APPRO - 526 - TRANSFER STATION		**34,053.00**	**35,198.00**	**32,179.00**	**35,197.25**	**35,407.25**	3,000.00	**Increase expense by**
Dept 101	**Miscellaneous**							
101-729-801.016	DANGEROUS BLDG PROF SERVICES	0.00	5,000.00		5,000.00	5,000.00		
101-732-801.016	BLIGHT CLEANUP	0.00			5,000.00	5,000.00	0	This is in the housing budget
101-751-974.003	RECREATION FACILITIES	0.00						
101-751-975.004	RECREATION PROGRAMS	0.00	1,600.00			1,600.00		
101.000.999.715	FICA	0.00						
NET OF REV/APPRO - 759 - REC AND CULTURE CONTRACTS		**0.00**	**6,600.00**	**0.00**	**10,000.00**	**11,600.00**	$5,000.00	**Reduce expense by**
ESTIMATED REVENUES - FUND 101		363,372.00	373,931.00	298,659.00	382,200.00	385,948.00		
APPROPRIATIONS - FUND 101		375,692.00	373,036.00	282,657.00	378,403.98	392,952.18		
NET OF REVENUES/APPROPRIATIONS - FUND 101		(12,320.00)	895.00	16,002.00	3,796.02	(7,004.18)		
BEGINNING FUND BALANCE State Audit		472,825.00	424,923.00	424,924.00	425,818.00	425,818.00		
FUND BALANCE ADJUSTMENTS			425,818.00	440,926.00	429,614.02	418,813.82	$ 20,978.67	Overall change - positive funds
	ENDING FUND BALANCE		**425,818.00**	**440,926.00**	429,614.02	418,813.82		
Fund 201 - ROAD FUND								
Dept 000								
201-000-403.000	PROP TAX - CURRENT	228,121.00	276,121.00	97,190	280,000.00	280,000.00		

201-000-665.000	INTEREST EARNED	758.00	800.00	109	10,000.00	10,000.00	$100	Same as for general fund
NET OF REVENUES/APPROPRIATIONS - 000 -		**228,879.00**	**276,921.00**	**97,299.00**	**290,000.00**	**290,000.00**	9,900.00	**Reduce revenue by**
Dept 450 - ROADS								
201-450-801.019	DRIVEWAY TUBES	0.00	5,000.00		5,000.00	5,000.00		
201-450-971.004	HIGHWAYS STREETS & BRIDGES	414,537.00	150,000.00	95,240.00	306,328.00	305,240.00		
201-450-985.000	ROADS CAPITAL	53,000.00	58,000.00				Money County deducts from Township's Work Scope	
NET OF REVENUES/APPROPRIATIONS - 450 - ROADS		**467,537.00**	**213,000.00**	**95,240.00**	**311,328.00**	**310,240.00**		
ESTIMATED REVENUES - FUND 201		228,879.00	276,921.00	97,299.00	276,121.00	279,792.00		
APPROPRIATIONS - FUND 201		467,537.00	213,000.00	95,240.00	311,328.00	310,240.00		
NET OF REVENUES/APPROPRIATIONS - FUND 201		(238,658.00)	63,921.00	2,059.00	(35,207.00)	(30,448.00)		
BEGINNING FUND BALANCE		1,140,988.00	902,524.00	902,525.00	838,603.00	838,603.00		
FUND BALANCE ADJUSTMENTS			**838,603.00**	**900,466.00**	**803,396.00**	**808,155.00**		
ENDING FUND BALANCE			**838,603.00**	**900,466.00**	**803,396.00**	**808,155.00**		
Fund 206 - FIRE FUND								
Dept 000								
206-000-403.000	PROP TAX - CURRENT	184,988.00	199,085.00	69,856	200,000.00	200,000.00		
206-000-403.000	**FIRE IN-LIEU OF TAXES**							
206-000-403.000	**FEDERAL GRANT REVENUE**			6,599				
206-000-665.000	INTEREST EARNED	3,363.00	1,500.00	53	1,500.00	1,500.00	50	Same as note for general fund
206-000-676.000	**CONTRIBUTION FROM GENERAL FUND**							
206-000-677.001	**FIRE CONT. FROM DONATIONS**			100				
206-000-681.000	RENTAL INCOME		6,000.00		6,000.00	6,000.00		
206-000-690.000	**FIRE PROCEEDS FROM DEBT ISSUED**							
206-000-691.000	**FIRE GRANT MONEY**							
206-000-694.000	OTHER REVENUE		500.00	2,544	500.00	500.00		
206-000-699.000	FIRE TRANSFERS							
NET OF REVENUES/APPROPRIATIONS - 000 -		**188,351.00**	**207,085.00**	**79,152.00**	**208,000.00**	**208,000.00**	1,450.00	**Reduce revenue by**
Dept 335 - FIRE-AMBULANCE								
206-335-925.000	MISC. FEES	540.00	540.00		540.00	540.00	0	Not needed
NET OF REV/APPRO - 335 - FIRE-AMBULANCE		**540.00**	**540.00**	**0.00**	**540.00**	**540.00**	$540.00	**Reduce expense by**

Dept 336 - FIRE								
206-336-705.000	CHIEF - SALARY	19,752.00	20,800.00	19,200	20,800.00	20,800.00	7000	
206-336-707.000	OFFICERS - SALARY	6,594.00	7,000.00	6,410	7,000.00	7,000.00	7000	1.0920
206-336-711.000	ES PAY	9,751.00	15,000.00	13,514	15,000.00	15,000.00		
206-336-715.000	FICA	4,390.00	3,300.00	4,348	3,300.00	3,300.00		
206-336-716.000	EMT - ON CALL PAY	5,457.00						
206-336-717.000	CADET PROGRAM		1,000.00		1,000.00	1,000.00		There have been no expenses in this account for over 3 years. Why are we still budgeting for it?
206-336-718.000	FIGHTERS - DAYTIME PAY Inc to $13.00/hr	17,796.00	22,000.00	17,436	22,000.00	26,000.00		
206-336-730.000	FIGHTERS - CLOTHING & UNIFORMS	984.00	1,200.00	2,368	1,200.00	1,200.00	$2,000	These costs went up significantly this year
206-336-803.000	PAYROLL CLERK			1,414	300.00	300.00	$2,300	Is this for Kim? - This is actually where 206.339.803.000 needs to be moved to - so bookkeeping at $2000 and $300 for Kim?
206-336-850.000	FIGHTERS - RECRUIT & RETAIN		450.00		500.00	500.00		
NET OF REVENUES/APPROPRIATIONS - 336 - FIRE		**64,724.00**	**70,750.00**	**64,690.00**	**71,100.00**	**75,100.00**	2,800.00	**Increase expense by**
Dept 337 - FIRE-ADMINISTRATION								
206-337-862.000	FIRE TRAINING FEES & SUPPLIES	144.00		500.00	1,000.00	1,000.00		
206-337-863.000	FIRE TRAINING - MFR	820.00			1,000.00	1,000.00		
206-337-864.000	TRAINING & CONFERENCES	211.00			220.00	220.00		
206-337-865.000	FIRE TRAINING - EQUIPMENT				500.00	500.00		
NET OF REV/APPRO - 337 - FIRE-ADMINISTRATION		**1,175.00**	**0.00**	**500.00**	**2,720.00**	**2,720.00**		
Dept 338 - FIRE-INSURANCE								
206-338-717.001	FIRE INSURANCE - WORKERS COMP	2,000.00	2,683.00	1,727.00	2,800.00	2,940.00		
206-338-910.000	FIRE INSUR. - LIABILITY & LIFE	15,094.00	15,100.00	11,837.00	15,200.00	15,960.00		
NET OF REV/APPRO - 338 - FIRE-INSURANCE		**17,094.00**	**17,783.00**	**13,564.00**	**18,000.00**	**18,900.00**		
Dept 339 - FIREFIGHTING								
206-339-801.001	FIRE PROF SERVICES - LEGAL	630.00	1,000.00		1,000.00	1,050.00	1000	No need to increase - rarely used

206-339-803.000	ES PAYROLL SERVICES		1,750.00		1,750.00	1,837.50	0	Moved up
206-339-808.000	FIRE PROF SERVICES - MEDICAL	9,055.00	10,000.00	6,200	10,000.00	10,500.00		
206-339-814.000	FIRE -COMPUTER SUPPORT	100.00	450.00	226	450.00	450.00		
206-339-814.001	FIRE - RECORDS TRANS AND MAINT		0.00		318.00	318.00		
206-339-815.000	FIRE PROF SERVICES-ORGANIZ.	75.00	2,000.00	201	1,000.00	1,050.00	500	I am not clear why this is so high?
206-339-815.001	FIRE - DIGITAL RECORDS TRANSPARENCY		0.00		180.00	180.00		
206-339-972.006	FIRE - SITE TO SITE NETWORK HALL TO FS		0.00		1000.00	1,000.00		
206-339-974.001	FIRE - PHONE				1871.00	1,871.00		
NET OF REVENUES/APPROPRIATIONS - 339 - FIREFIGHTING		**9,860.00**	**15,200.00**	**6,627.00**	**15,698.00**	**16,385.50**	$2,437.50	**Reduce expense by**
Dept 340 - FIRE-STATIONS								
206-340-727.000	SUPPLIES	2,301.00	2,000.00	893	2,000.00	2,100.00		
206-340-920.000	UTILITIES	3,457.00	3,300.00	2,056	3,300.00	4,290.00		
206-340-921.000	STATION UTILITIES-2	5,202.00	6,500.00	4,565	6,500.00	6,825.00		
206-340-922.000	STATION PHONE	5,300.00	4,100.00	4,502	4,100.00	4,305.00		
206-340-923.000	STATIONS-SNOW PLOWING	1,495.00	3,000.00	2,200	3,000.00	3,150.00		
206-340-930.000	MAINTENANCE/REPAIR	1,491.00	1,500.00		1,500.00	1,575.00		
206-340-931.000	RADIOS - MAINTAIN & REPAIR	4,045.00	2,500.00	195	2,500.00	2,625.00		
206-340-932.000	STATIONS MAINTAIN & REPAIR #2	3,385.00	2,500.00	759	2,500.00	2,625.00		
NET OF REVENUES/APPROPRIATIONS - 340 - FIRE-STATIONS		**26,676.00**	**25,400.00**	**15,170.00**	**25,400.00**	**27,495.00**		
Dept 341 - FIRE PREVENTION/RESPONDERS								
206-341-727.000	E.F. RESPONDER SUPPLIES	1,340.00	1,500.00	1,481	1,500.00	1,575.00		
206-341-728.002	EQUIPMENT - SUPPLIES	2,583.00	3,000.00	525	3,000.00	3,150.00		
206-341-728.004	APPARATUS - SUPPLIES	429.00	4,000.00	3,182	4,000.00	4,200.00		
206-341-729.001	APPARATUS - FUEL & OIL	1,172.00	4,000.00	2,338	4,000.00	5,200.00		
206-341-731.000	APPARATUS - LOOSE EQUIPMENT		1,000.00	440	1,000.00	1,050.00		
206-341-732.000	PERSONNEL GEAR	18,830.00	2,000.00	2,148	2,000.00	2,100.00	$2,200	historical
206-341-940.000	EQUIPMENT - MAINTAIN & REPAIR	2,200.00	2,000.00	3,602	2,000.00	2,100.00	$2,400	historical
206-341-940.001	APPARATUS - MAINTAIN & REPAIR	10,713.00	12,500.00	11,210	12,500.00	13,125.00		
206-341-942.000	EQUIPMENT - TESTING	2,075.00	1,000.00	2,605	1,000.00	3,000.00		
206-341-942.001	APPARATUS - TESTING	3,486.00	3,600.00	2,465	3,600.00	3,780.00		
NET OF REVS/APPRO - 341 - FIRE PREVENTION/RESPONDERS		**42,828.00**	**34,600.00**	**29,996.00**	**34,600.00**	**39,280.00**	400.00	**Increase expense by**

Dept 342 - FIRE-CAPITAL								
206-342-956.000	FIRE CAPITAL - EQUIPMENT	4,381.00	8,000.00		40,000.00	0.00		
	Jaws of Life					46,000.00		
206-342-960.000	CAPITAL-COMPUTER EQ/SOFTWARE	1,850.00						
206-342-972.004	CAPITAL - TANKER 27XX	9,144.00						
206-342-973.000	CAPITAL - RADIOS	10,592.00	6,600.00		2,400.00	2,520.00		What is going on with this? We were supposed to get new radios this year and it hasn't happened and the estimate for next year is too low to continue the upgrades
206-342-981.000	CAPITAL - VEHICLES	46,117.00		3,390.00	55,000.00	0.00		
	Grass fire truck					60,000.00		
206-342-985.000	CAPITAL - MEDICAL EQUIPMENT	30,310.00						
NET OF REVENUES/APPROPRIATIONS - 342 - FIRE-TRAINING		**102,394.00**	**14,600.00**	**3,390.00**	**97,400.00**	**108,520.00**		
Dept 901 - GEN CONTRIB								
206-901-901.001	FIRE LATE CHARGES & FEES	340.00		55.00	0.00	0.00	$100	Suggest at least $100 here
206-901-992.000	DEBT SERVICE INTEREST	225.00			0.00	0.00		
NET OF REVENUES/APPROPRIATIONS - 901 - GEN CONTRIB		**565.00**	**0.00**	**55.00**	**0.00**	**0.00**	100.00	**Increase expense by**
ESTIMATED REVENUES - FUND 206		188,351.00	207,085.00	79,152.00	208,000.00	208,000.00		
APPROPRIATIONS - FUND 206		265,856.00	178,873.00	133,992.00	265,458.00	288,940.50		
NET OF REVENUES/APPROPRIATIONS - FUND 206		(77,505.00)	28,212.00	(54,840.00)	(57,458.00)	(80,940.50)		
BEGINNING FUND BALANCE		560,483.00	454,245.00	454,246.00	482,457.00	482,457.00	1772.5	Overall change - negative fund
FUND BALANCE ADJUSTMENTS		482,978.00	482,457.00	399,406.00	424,999.00	401,516.50		
	ENDING FUND BALANCE		**482,457.00**	**399,406.00**	**424,999.00**	**401,516.50**		
Fund 207 - POLICE FUND								
Dept 000								
207-000-403.000	PROP TAX - CURRENT	121,319.00	123,263.00	42,700	125,000.00	125,000.00		
207-000-665.000	INTEREST EARNED	124.00	250.00	32	1,250.00	1,250.00	$50	Same as for general
NET OF REVENUES/APPROPRIATIONS - 000 -		**121,443.00**	**123,513.00**	**42,732.00**	**126,250.00**	**126,250.00**	1,200.00	**Reduce revenue by**
Dept 301 - POLICE								

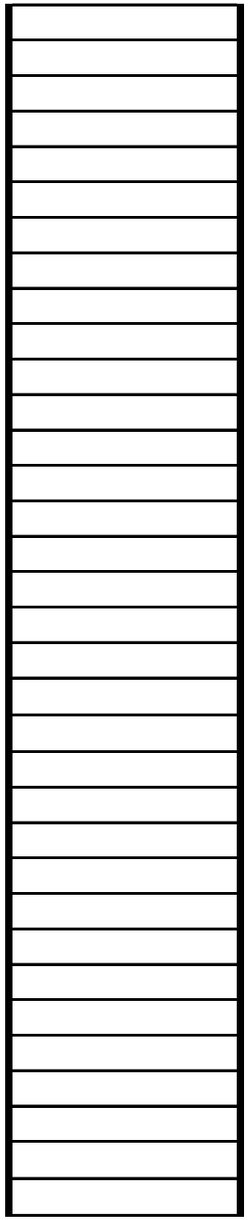
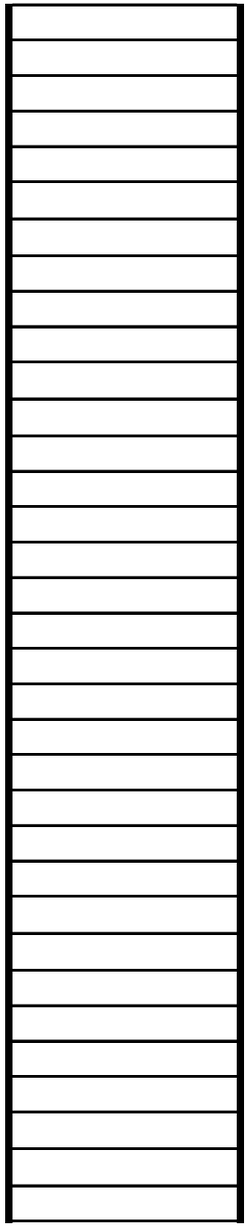
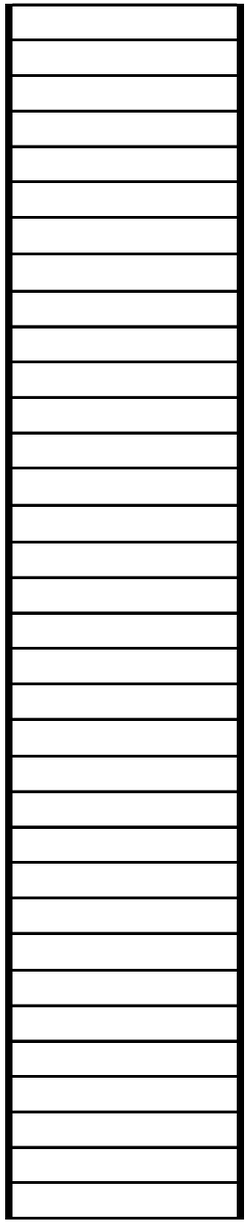
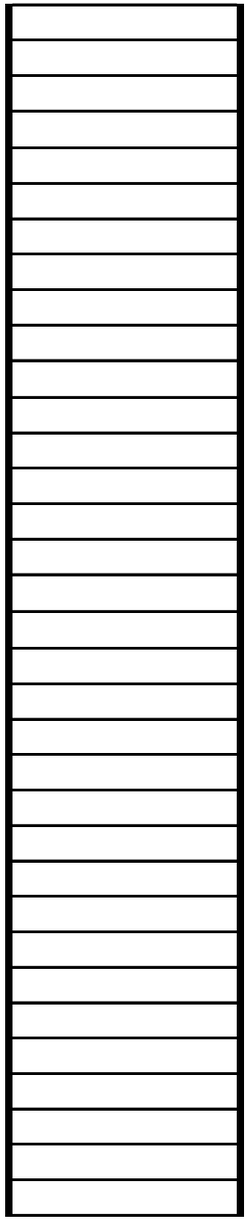
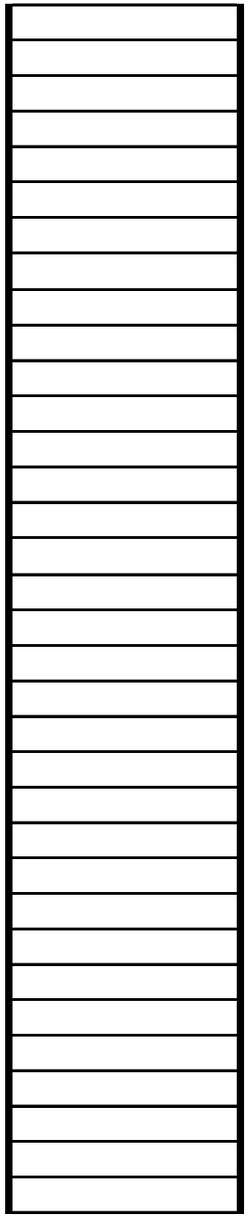
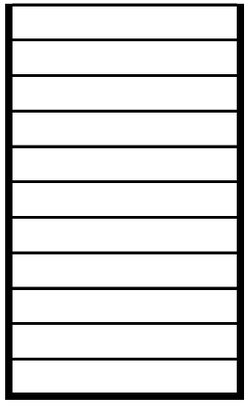
207.301.208	**OFFICE /GARAGE RENTAL**				6,300.00	6,300.00		
207-301-801.018	CONTRACTED POLICE EXPENSE	100,860.00	99,600.00	93,838	104,000.00	104,000.00		
207-301-802.008	DEPUTY CELL	766.00	2,500.00	834	2,500.00	2,500.00		
207-301-900.000	PRINTING & PUBLISHING		1,000.00	313	1,000.00	1,000.00		
~~207-301-943.000~~	~~OFFICE/GARAGE RENTAL~~		6,300.00	2,800				
NET OF REVENUES/APPROPRIATIONS - 301 - POLICE		**101,626.00**	**109,400.00**	**97,785.00**	**113,800.00**	**113,800.00**		
Dept 306 - LIQUOR LAW ENFORCMENT								
207-306-726.001	POLICE EXPENSES	1,738.00	4,500.00	4,000.00	0.00	4,500.00		
207-306-956.000	ADJUSTING ENTRY	(110.00)			0.00	0.00		
NET OF REV/APPRO - 306 - LIQUOR LAW ENFORCMENT		**1,628.00**	**4,500.00**	**4,000.00**	**0.00**	**4,500.00**		
ESTIMATED REVENUES - FUND 207		121,443.00	123,513.00	42,732.00	126,250.00	126,250.00		
APPROPRIATIONS - FUND 207		103,254.00	113,900.00	101,785.00	113,800.00	118,300.00		
NET OF REVENUES/APPROPRIATIONS - FUND 207		18,189.00	9,613.00	(59,053.00)	12,450.00	7,950.00		
BEGINNING FUND BALANCE			275,380.00	0.00	284,993.00	284,993.00		
FUND BALANCE ADJUSTMENTS			284,993.00	(59,053.00)	297,443.00	292,943.00		
	ENDING FUND BALANCE				**297,443.00**	**292,943.00**		
Fund 218 - NORTH SPASS FUND								
Dept 000								
218-000-403.000	PROP TAX - CURRENT	0.00		18,550.00				
218-000-404.001	N.LAKE SPASS	22,146.00	38,500.00	7,380.00	38,500.00	38,500.00		
218-000-404-002	**N. LAKE REDERMINATION 20%**					**7,700.00**		
218-000-665.000	INTEREST EARNED	3.00		1.00	0.00	0.00		
NET OF REVENUES/APPROPRIATIONS - 000 -		**22,149.00**	**38,500.00**	**25,931.00**	**38,500.00**	46,200.00		
Dept 101 - TOWNSHIP BOARD								
218-101-740.000	FEES TO GENERAL	0.00			1,500.00	1,500.00		
	TOWNSHIP PUBLICATIONS							
	TOWNSHIP PROFESIONAL SERVICES							
NET OF REV/APPROS - 101 - TOWNSHIP BOARD		**0.00**	**0.00**	**0.00**	**1,500.00**	**1,500.00**		
Dept 759 - REC AND CULTURE CONTRACTS								

218-759-959.000	CONTRACT SERVICES	47,667.00	38,500.00		38,500.00	44,700.00		
	N. LAKE- CHEMICAL TREATMENT							
	N. LAKE PERMITS							
	N.LAKE PROFESSIONAL SERVICES							
	N. LAKE AERATION							
	UTILITIES							
NET OF REV/APPRO - 759 - REC AND CULTURE CONTRACTS		**47,667.00**	**38,500.00**	**0.00**	**38,500.00**	**44,700.00**		
ESTIMATED REVENUES - FUND 218		22,149.00	38,500.00		38,500.00	46,200.00		
APPROPRIATIONS - FUND 218		47,667.00	38,500.00		40,000.00	46,200.00		
NET OF REVENUES/APPROPRIATIONS - FUND 218		(25,518.00)	0.00		(1,500.00)	0.00		
BEGINNING FUND BALANCE			18,274.00		18,274.00	18,274.00		
FUND BALANCE ADJUSTMENTS			18,274.00		16,774.00	18,274.00		
	ENDING FUND BALANCE		**18,274.00**	**18,274.00**	**16,774.00**	**18,274.00**		
Fund 220 - SPECIAL ASSESS (SADDLE) FUND								
Dept 000								
220-000-403.000	PROP TAX - CURRENT	0.00						
220-000-404.002	S.LAKE SPASS	17,959.00	26,000.00		26,000.00	26,000.00		
220-000-665.000	INTEREST EARNED	5.00			600.00	600.00		
NET OF REVENUES/APPROPRIATIONS - 000 -		**17,964.00**	**26,000.00**	**0.00**	**26,600.00**	**26,600.00**		
Dept 101 - TOWNSHIP BOARD								
220-101-740.000	FEES TO GENERAL	5,210.00	510.00		510.00	510.00		
	TOWNSHIP PUBLICATIONS							
	TOWNSHIP PROFESIONAL SERVICES							
NET OF REV/APPRO - 101 - TOWNSHIP BOARD		**5,210.00**	**510.00**	**510.00**	**510.00**	**510.00**		
Dept 759 - REC AND CULTURE CONTRACTS								
220-759-959.000	CONTRACT SERVICES	15,165.00	18,400.00		17,850.00	17,850.00		
220-759-985.010	SADDLE LAKE DEFERRED OUTFLOW	0.00	7,600.00		7,600.00	7,600.00		
	SADDLE LAKE- CHEMICAL TREATMENT							
	SADDLE LAKE PERMITS							
	SADDLE LAKE PROFESSIONAL SERVICES							

	SADDLE LAKE AERATION							
	UTILITIES							
NET OF REV/APPRO - 759 - REC AND CULTURE CONTRACTS		**20,375.00**	**26,510.00**	**510.00**	**25,450.00**	**25,450.00**		
ESTIMATED REVENUES - FUND 220		17,964.00	26,000.00	0.00	26,600.00	26,600.00		
APPROPRIATIONS - FUND 220		25,585.00	27,020.00	1,020.00	25,960.00	25,960.00		
NET OF REVENUES/APPROPRIATIONS - FUND 220		(7,621.00)	(1,020.00)	(1,020.00)	640.00	640.00		
BEGINNING FUND BALANCE			39,074.00	39,074.00	#REF!	39,074.00		
FUND BALANCE ADJUSTMENTS					#REF!	39,714.00		
	ENDING FUND BALANCE		**38,564.00**	**38,564.00**	#REF!	39,714.00		
Fund 235 - SENIOR FUND								
Dept 000								
	MILLAGE - COUNTY-SUPPORTED				0.00	24,246.00		
	MILLAGE - TOWNSHIP - SUPPORTED				0.00	24,246.00		
NET OF REVENUES/APPROPRIATIONS - 000 -		0.00	0.00		0.00	48,492.00		
	EXPENSES							
	SENIOR SERVICES							
	MILLAGE - COUNTY DIRECT TRANSFER				0.00	24,246.00		
	MILLAGE - TOWNSHIP DIRECT TRANSFER				0.00	24,246.00		
NET OF REVENUES/APPROPRIATIONS - SENIOR SERVICES					**0.00**	**48,492.00**		
ESTIMATED REVENUES - FUND 235					0.00	48,492.00		
APPROPRIATIONS - FUND 235					0.00	48,492.00		
NET OF REVENUES/APPROPRIATIONS - FUND 235					0.00	0.00		
BEGINNING FUND BALANCE								
	ENDING FUND BALANCE				0.00	0.00		
Fund 275 - HOUSING REHAB FUND								
Dept 000								
275-000-665.000	INTEREST EARNED	44.00	50.00	6.00	50.00	50.00		
NET OF REVENUES/APPROPRIATIONS - 000 -		**44.00**	**50.00**	**6.00**	**50.00**	**50.00**		

Dept 732 - BLIGHT REMOVAL								
275-732-801.015	TRANSFER STATION-CONTRACT DISP	0.00	5,000.00	5,000.00	5,000.00	5,000.00		
275-732-801.016	PROFESSIONAL AND CONTRACT SERVICES	0.00	5,000.00	2,401.00	5,000.00	5,000.00		
NET OF REV/APPRO - 732 - BLIGHT REMOVAL		**0.00**	**10,000.00**	**7,401.00**	**10,000.00**	10,000.00		
ESTIMATED REVENUES - FUND 275		44.00	50.00	6.00	50.00	50.00		
APPROPRIATIONS - FUND 275		0.00	10,000.00	7,401.00	10,000.00	10,000.00		
NET OF REVENUES/APPROPRIATIONS - FUND 275		44.00	(9,950.00)	(7,395.00)	(9,950.00)	(9,950.00)		
BEGINNING FUND BALANCE			51,820.00	51,821.00	41,870.00	41,870.00		
FUND BALANCE ADJUSTMENTS			41,870.00	44,426.00	31,920.00	31,920.00		
	ENDING FUND BALANCE		**41,870.00**	**44,426.00**	**31,920.00**	**31,920.00**		
Fund 282 - ARPA FUND								
Dept 000								
282-000-256.000	UNEARNED INCOME							
275-000-665.000	INTEREST EARNED							
NET OF REVENUES/APPROPRIATIONS - 000 -		**0.00**	**0.00**	**0.00**	**0.00**	**0.00**		
Fund 401 - CAPITAL PROJECTS FUND								
ESTIMATED REVENUES								
Dept 000								
401-000-665.000	**INTEREST EARNED**							
401-000-673.002	**LAND SALES**							
401-000-674.000	**DONATIONS**	17,437		17,437.00				
401-000-674.001	**DONATIONS FOR PARKS AND REC**							
401-000-676.000	**CONTRIBUTION FROM GENERAL FUND**							
401-000-677.000	**CAP CONTRIB FROM FIRE FUND**							
401-000-678.000	**CAP CONTRIB FROM AMBULANCEFUND**							
401-000-694.000	**OTHER REVENUE**	500		500.00				
Totals for dept 000 -		17,937		17,937.00				
Dept 751 - REC AND CULTURE CONTRACTS								
401-751-673.002	**LAND SALES**							

Totals for dept 751 - REC AND CULTURE CONTRACTS								
TOTAL ESTIMATED REVENUES		17,937		17,937.00				
Dept - 980 - Capital Expenditures								
282-980-974.001	TECHNOLOGY PURCHASES		23,000.00					
NET OF REV/APPRO -		0.00	23,000.00	0.00	0.00	10,000.00		
ESTIMATED REVENUES - FUND 282		0.00	0.00		0.00	0.00		
APPROPRIATIONS - FUND 282		0.00	23,000.00		0.00	10,000.00		
NET OF REVENUES/APPROPRIATIONS - FUND 282		0.00	(23,000.00)		0.00	(10,000.00)		
BEGINNING FUND BALANCE								
FUND BALANCE ADJUSTMENTS								
	ENDING FUND BALANCE							
NET OF REVENUES/APPROPRIATIONS - 000 -			0.00	0.00	0.00	0.00		
Dept 756 - RECREATION/PARK FACILITIES								
401-756-971.005	CAPITAL - PARK EQUIPMENT			538.00	15,000.00	15,000.00		
401-756-971.010	MISCELLANEOUS		5,600.00					
NET OF REV/APPRO - 756 - RECREATION/PARK FACILITIES			5,600.00	538.00	15,000.00	15,000.00		
Dept 759 - REC AND CULTURE CONTRACTS								
401-759-973.003	LAND SALES EXPENSE	4,791		4,791.00				
Totals for dept 759 - REC AND CULTURE CONTRACTS		4,791		4,791.00				
Dept 901 - GEN CONTRIB								
401-901-971.001	CAPITAL - NEW TOWNSHIP HALL							
401-901-975.000	CAPITAL -TANKER							
Totals for dept 901 - GEN CONTRIB								
TOTAL APPROPRIATIONS		5,329		5,329.00				

NET OF REVENUES/APPROPRIATIONS - FUND 401	12,608		12,608.00				
BEGINNING FUND BALANCE							
ENDING FUND BALANCE	12,608		12,608.00				
ESTIMATED REVENUES - ALL FUNDS	**1,305,574.00**	**1,419,931.00**	**816,507.00**	**1,439,921.00**	**1,507,280.00**		
APPROPRIATIONS - ALL FUNDS	**1,285,591.00**	**977,329.00**	**622,095.00**	**1,144,949.98**	**1,251,084.68**		
NET OF REVENUES/APPROPRIATIONS - ALL FUNDS		**87,857.00**	**87,857.00**	**(294,971.02)**	**(256,195.32)**		
BEGINNING FUND BALANCE - ALL FUNDS		**2,322,002.00**	**2,322,002.00**	2,409,859.00	2,409,859.00		
FUND BALANCE ADJUSTMENTS - ALL FUNDS				2,114,887.98	2,153,663.68		
ENDING FUND BALANCE - ALL FUNDS		**2,409,859.00**	**2,409,859.00**	**2,114,887.98**	**2,153,663.68**		

Recommended Chg