

**Board** **of** **Trustees** **Regular** **Meeting** **Agenda** **Monday,** **May** **23,** **2022**

**7:30** **P.M.**

1720 Riverview Drive

Kalamazoo, Michigan 49004

Tele: (269) 381-8080

Fax: (269) 381-3550

[www.ktwp.org](http://www.ktwp.org/)

The “Regular Meeting” of the Board of Trustees of the *Charter* *Township* *of* *Kalamazoo* will be held at

7:30 p.m., on Monday, May 23, 2022, at the **Kalamazoo** **Township** **Hall** for the purpose of discussing and act- ing on the below-listed items and any other business that may legally come before the Board of Trustees of the *Charter* *Township* *of* *Kalamazoo.*

Join Zoom Meeting https://us02web.zoom.us/j/81692377099?pwd=aHFpei91RUlNdUR, a01UZUtXeC9MUT09

Meeting ID: 816 9237 7099 Passcode: 483557

Dial by your location

+1 312 626 6799 US (Chicago)

Meeting ID: 831 0852 9978

Passcode: 109004

Find your local number: https://us02web.zoom.us/u/kbg7A9lTnz

1. **–** **Call** **to** **Order**
2. **–** **Pledge** **of** **Allegiance**
3. **–** **Roll** **Call** **of** **Board** **Members**
4. **–** **Addition/Deletions** **to** **Agenda** (Any member of the public, board, or staff may ask that any item on the consent agenda be removed and placed elsewhere on the agenda for full discussion. Such requests will be automatically respected.)
5. **–** **Public** **Comment** **on** **Agenda** **and** **Non-agenda** **Items** (Each person may use three (3) minutes for remarks. If your remarks extend beyond the 3-minute time period, please provide your comments in writing and they will be distributed to the board. The public comment period is for the Board to listen to your comments. Please begin your comments with your name and address.)
6. **–** **Consent** **Agenda** (The purpose of the Consent Agenda is to expedite business by grouping non- controversial items together to be dealt with in one Board Motion without discussion.)

**Approval** **of:**

* 1. Minutes of the May 9, 2022, Board of Trustees Work Session Meeting
  2. Minutes of the May 9, 2022, Board of Trustees Regular Meeting
  3. Payment of bills in the amount of $ 45,728.23

**Receipt** **of:**

1. Treasurer Report – Final Dec 2021
2. Revenue and Expense Report – Final Dec 2021
3. KABA Reports – April 2022
4. Yeo Yeo Financial Statement Report-2021
5. Budget Review-2021
6. Fire Report March -2022
7. Fire Report April -2022
8. **–** **Public** **Hearing/Presentation**
   1. Yeo and Yeo
9. **–** **Old** **Business**

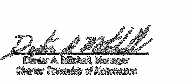
**None** **for** **this** **meeting.**

1. **–** **New** **Business**
   1. Request to Approve Evidence Upgrade and Room Conversion
2. **–** **Items** **Removed** **from** **the** **Consent** **Agenda**
3. **–** **Board** **Member** **Reports**

Trustee Leuty Trustee Glass Trustee Moaiery Trustee Robinson Clerk Miller Treasurer Miller Supervisor Martin

1. **–** **Attorney** **Report**
2. **–** **Manager** **Report**
3. **–** **Public** **Comments**
4. **–** **Adjournment**

Posted: May 20, 2022



Kalamazoo Township Board meetings are open to all without regard to race, color, national origin, sex, or disability. Individuals with disabilities requiring special assistance must contact the Township, giving five business days’ notice by writing or calling: Donald Martin, *Charter* *Township* *of* *Kalamazoo* Supervisor, 1720 Riverview Drive, Kalamazoo, MI 49004-1099. Telephone: (269) 381-8085

***CHARTER*** ***TOWNSHIP*** ***OF*** ***KALAMAZOO***

**BOARD** **OF** **TRUSTEES** **–** **WORK** **SESSION**

**Monday,** **May** **9,** **2022**

The Board of Trustees of the ***Charter*** ***Township*** ***of*** ***Kalamazoo*** held a Work Session on **Monday,** **May** **9,** **2022** at **5:30** **p.m**. in the Board Room of the Charter Township of Kalamazoo Administration Building, 1720 Riverview Drive, Kalamazoo, MI 49004, for the purpose of discussing Work Session Agenda items, and any other business that may legally come before the Board of Trustees of the Charter Township of Kalamazoo, Kalamazoo County.

**PRESENT**: Supervisor Donald Martin, Clerk Mark Miller, Treasurer Sherine Miller, Trustees Steven Leuty and Clara Robinson.

**ABSENT**: Trustees Ashley Glass and Lisa Moiaery.

**ALSO** **PRESENT:** Manager Dexter Mitchell, Attorney Roxanne Seeber, Police Chief Bryan Ergang, Fire Chief David Obreiter.

Supervisor Martin called the meeting to order at 5:35 p.m.

**Item** **1** **–** **ANNOUNCEMENT** **OF** **NEW** **DEPUTY** **TREASURER**

Treasurer Sherine Miller welcomed Stephanie McQueen to the position of Deputy Treasurer, effective April 18.

**Item** **2** **–** **COMMUNITY** **POLICING** **DISCUSSION**

Police Chief Bryan Ergang said COPS grant has been released, offers $125,000 per officer over four years. This will come back to the Board as a proposal at a future meeting. We lost community policing in the mid-2000s. This has been asked about by residents in meetings.

Juvenile crime has escalated. Community policing built good relationships with youth. Community Engagement Survey had Community Outreach as a top priority. Staffing has been an issue everywhere in our economy, including for our police. However, we are starting several officers now. We will need to ask for an increase in our Police Operating Special Assessment of

1.5 mills. We could still do this if we do not get the grant, and in any event will need to consider how we will continue once the grant is over.

In answer to a question from Clerk Miller, the Chief said that we would be looking for five officers and a supervisor. We are hiring four new officers now.

Supervisor Martin said the numbers of violations in schools is high. Community Policing could help with this.

Treasurer Miller said this would be an additional $75 for a $50,000 taxable value home.

**Item** **3** **–** **FACILITIES** **DISCUSSION**

Manager Mitchell made a presentation on options for our facilities. He started with options to build a new hall. We have detectives crowded in one space. The wall is failing; could be fixed with enough money. We have moved many functions around. The Board Room serves many functions. It is double-booked many times. Our generator is as old as the building. Moisture on the side of the building shows bricks that are failing. The parking lot retaining wall is failing. Our current building is 21,000 sf. We could build a new building on the current parcel. Some of our land is wetland.

Byce & Assoc. remodeling plan would have been $3 million when proposed, $5 million now. We need to ask a firm to tell us what our options are. We should put out a proposal for this work.

Clerk Miller weighed the environmental considerations of the embodied energy of the present building, vs. the greater efficiency of a new building that can’t be achieved in a remodel.

Trustee Leuty said the Manager’s presentation did better in explaining than the RFP does.

KALAMAZOO TOWNSHIP BOARD – WORK SESSION May 9, 2022 Page 2 of 2

Manager Mitchell explained that he included as much background as possible, including the background on the Redstone company, and a draft RFP which is not complete. Williams would provide a needs assessment at the department level. Chief Obreiter likes Williams better.

Trustee Robinson agreed with starting with needs.

Treasurer Miller is concerned with where the money is coming from. Could there be a Police/Fire/Admin complex? There are also many needs in our community.

Supervisor Martin agrees we can’t afford to buy new land. We need to keep the hall operating in the meantime. At least five or six local townships are doing new buildings.

Trustee Glass spoke remotely, saying she took a tour showing some of the needs at the Township Hall. We need the space and proper technology for our people to do the work that needs to be done.

Trustee Leuty said it would be difficult to ask taxpayers for 1.5 mills for police and bond for fire station, on top of this. The timing of the asks is critical.

**Item** **4** **–** **MANAGER’S** **UPDATE**

Manager Mitchell introduced Lisa VanDyken as the new administrative assistant. We had a violent incident this weekend that ended without shots being fired. The funeral for the wife of Bishop Lockett will be tomorrow.

**Item** **5** **–** **DISCUSSION** **REGARDING** **ITEMS** **ON** **THE** **REGULAR** **AGENDA**

Trustee Leuty pointed out that the sewer inspection work would be $75,000 for the camera work, and $5000 auxiliary, so a motion for $80,000 would be in order.

**Item** **6** **–** **PUBLIC** **COMMENT**

None.

Adjourned 6:45 p.m. Respectfully submitted,

Mark E. Miller, Clerk, Charter Township of Kalamazoo

**CHARTER** **TOWNSHIP** **OF** **KALAMAZOO** **BOARD** **OF** **TRUSTEES** **MEETING**

**May** **9,** **2022**

The Regular Meeting of the Board of Trustees of the ***Charter*** ***Township*** ***of*** ***Kalamazoo*** was held on **Monday,** **May** **9,** **2022** at **7:30** **p.m**. in the Board Room of the Charter Township of Kalamazoo Administration Building, 1720 Riverview Drive, Kalamazoo, MI 49004.

**Item** **1** **CALL** **TO** **ORDER**

Supervisor Martin called the meeting to order at 7:30 pm.

**Item** **2** **PLEDGE** **OF** **ALLEGIANCE**

Clerk Miller led the Pledge of Allegiance.

**Item** **3** **ROLL** **CALL** **OF** **BOARD** **MEMBERS**.

**Clerk** **Miller** **moved** **to** **excuse** **Trustees** **Lisa** **Moiaery** **and** **Ashley** **Glass,** **seconded** **by** **Treasurer** **Miller.** **Motion** **carried.**

**Item** **4** **ADDITIONS** **AND** **DELETIONS** **TO** **AGENDA**

None.

**Item** **5** **PUBLIC** **COMMENT** **ON** **AGENDA** **AND** **NON-AGENDA** **ITEMS**

Julie Jensen 9th Judicial Court candidate. She went to school in Portage and raised a family in Pavilion Township. She has 30 years of experience as an attorney, including working in the Attorney General’s office, and now in the Dept. of Treasury. She has a strong disposition to help people resolve their disputes. Her website is juliejensen4judge.com.

Tony Kennedy, 1114 Arthur Ave. invited listeners to Memorial Day parade, and an upcoming golf outing. She asked about water covering Arthur Ave. when it rains. Is there a plan to fix this?

**Item** **6** **CONSENT** **AGENDA**

**Clerk** **Miller** **moved,** **seconded** **by** **Trustee** **Robinson,** **to** **approve** **the** **consent** **agenda** **which** **included** **action** **on** **the** **following** **items:**

**Approval** **of:**

1. Minutes of April 11, 2022 Board of Trustees Work Session Meeting
2. Minutes of April 11, 2022 Board of Trustees Regular Meeting
3. Payment of Bills in the amount of $134,097.01

**Receipt** **of:**

1. Treasurer Report, March 2022
2. Revenue and Expense Report, March 2022
3. Revenue and Expense Summary Report, March 2022
4. Check Disbursement Report, April 2022
5. Check EFT Register, April 2022
6. Michigan Communities Leading on Climate, Michigan Climate Action Network

**Roll** **Call** **vote** **(5-0),** **Motion** **carried.**

**Item** **7** **PUBLIC** **HEARING** **/** **PRESENTATION**

None.

**Item** **8** **UNFINISHED** **BUSINESS**

None.

**Item** **9** **NEW** **BUSINESS**

**Item** **9A** **REQUEST** **TO** **APPROVE** **CCTV** **INSPECTION** **OF** **SEWERS** **WITH** **PREIN** **AND** **NEWHOFF**

Manager Mitchell clarified that the motion should say “not to exceed $80,000”.

**Trustee** **Leuty** **moved** **to** **approve** **the** **contract** **with** **Prein** **and** **Newhoff** **for** **CCTV** **inspection** **of** **sewers** **for** **an** **amount** **not** **to** **exceed** **$80,000,** **seconded** **by** **Treasurer** **Miller.** **Roll** **call** **vote,** **(5-0),** **motion** **carried.**

**Item** **9B** **REQUEST** **TO** **APPROVE** **THE** **2021** **KALAMAZOO** **TOWNSHIP** **POLICE** **DEPARTMENT** **ANNUAL** **REPORT**

Chief Ergang commented on the report. The Community Engagement Survey gave us insight into how our community perceives our department. We have collaborated with Integrated Services of Kalamazoo to bring a service model to the community.

Trustee Leuty appreciated the report, he learned about the accreditation process, which is lengthy. The officer wellness program is also remarkable. Supervisor Martin thanked Chief Ergang for the work in putting out the report.

**Trustee** **Leuty** **moved** **to** **accept** **the** **report,** **seconded** **by** **Treasurer** **Miller.** **Roll** **call** **vote,** **(5-0),** **motion** **carried.**

**Item** **10** **ITEMS** **REMOVED** **FROM** **THE** **CONSENT** **AGENDA**

None.

**Item** **11** **BOARD** **MEMBER** **REPORTS**

Trustee Leuty thanked Assessor Jim Yonker for his service.

Trustee Robinson thanked the election workers for working a long day.

Clerk Miller thanked Jim Yonker for his superb service to the community. The August and November elections will have all ten precincts open, and we will need to recruit more workers.

Treasurer Miller appreciated attending the MTA Conference, especially the climate session. Jim Yonker will be greatly missed.

Supervisor Martin thanked our two Chiefs. He responded to Ms. Kennedy’s comment on flooding on Arthur Ave. He will follow up on cleaning those drains.

**Item** **12** **ATTORNEY’S** **REPORT**

Attorney Seeber’s office has been working on personal property taxes that need to be written off, and to file that case.

**Item** **13** **MANAGER’S** **REPORT**

CCTA met today, extended their contract with Apple Bussing. Lisa Van Dyken is our new Administrative Assistant. Police were involved in a violent altercation but no one was shot. Waste Not Recycling is beginning construction of their driveway. We are trying to align the renewal date for cannabis businesses. The date of our Board retreat must be changed, more to come.

**Item** **14** **PUBLIC** **COMMENT**

None.

**Item** **15** **ADJOURNMENT**

**Adjourned** **at** **7:57** **pm.**

**BOARD** **MEMBERS** **PRESENT:** Respectfully submitted, Supervisor Donald D. Martin

Treasurer Sherine M. Miller Clerk Mark E. Miller

Trustee Steven C. Leuty Mark E. Miller, Clerk Trustee Lisa Moiaery

Trustee Clara Robinson.

**ABSENT:** None.

Attested to by,

**ALSO** **PRESENT:**

Attorney Roxanne Seeber Manager Dexter Mitchell Police Chief Bryan Ergang

Donald D. Martin, Supervisor

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| Inv Num Inv Ref# | Vendor Description  GL Distribution | | | Inv Date Entered By | | | Due Date | Inv Amt | Amt Due | Status | Jrnlized Post Date |
| 60702 |  | | |  | | |  |  |  |  |  |
| 35504 | APOLLO FIRE EQUIPMENT  RELIEF VALVE | | | 05/19/2022  MONICAK | | | 05/17/2022 | 496.03 | 496.03 | Open | N  05/19/2022 |
|  | 206-336-939.00 | | | MAINT. - VEHICLE | | |  | 496.03 |  |  |  |
| 050222 |  | | |  | | |  |  |  |  |  |
| 35507 | BORGESS LIFE SUPPORT  BLS CLASS | | | 05/19/2022  MONICAK | | | 05/17/2022 | 5.00 | 5.00 | Open | N  05/19/2022 |
|  | 206-336-811.00 | | | PURCHASED & MAINT. SERVICE | | |  | 5.00 |  |  |  |
| 050422 |  | | |  | | |  |  |  |  |  |
| 35464 | BRONSON HEALTHCARE GROUP  ACCT #700000115 | | | 05/19/2022  MONICAK | | | 05/17/2022 | 988.76 | 988.76 | Open | N  05/19/2022 |
|  | 207-301-914.00 | | | HEALTH MGMT | | |  | 616.86 |  |  |  |
|  | 101-215-914.00 | | | HEALTH MGMT | | |  | 371.90 |  |  |  |
| 9229 |  | | |  | | |  |  |  |  |  |
| 35463 | ABRAXAS  BLUEPRINT SCANNING | | | 05/19/2022  MONICAK | | | 05/17/2022 | 145.00 | 145.00 | Open | N  05/19/2022 |
|  | 101-200-811.00 | | | PURCHASED SERVICE | | |  | 145.00 |  |  |  |
| 911622 |  |  |  | | |  |  |  |  |  |  |
| 35491 | STEENSMA LAWN &  MISC SUPPLIES | POWER | EQUIPMENT | | | 05/19/2022  MONICAK | 05/17/2022 | 148.00 | 148.00 | Open | N  05/19/2022 |
|  | 206-336-934.00 |  | MAINT. | | | - MACHINE |  | 148.00 |  |  |  |
| 136732 |  |  |  | | |  |  |  |  |  |  |
| 35517 | FADER EQUIPMENT,  EXCAVATOR | INC. |  | | | 05/19/2022  MONICAK | 05/17/2022 | 210.00 | 210.00 | Open | N  05/19/2022 |
|  | 101-276-945.00 |  |  | RENTALS - EQUIPMENT | | |  | 210.00 |  |  |  |
| 25695 |  | | |  |  | | |  |  |  |  |
| 35466 | FIRESERVICE MANAGEMENT,  REPAIR | | | LLC | 05/19/2022 05/17/2022  MONICAK | | | 223.94 | 223.94 | Open | N  05/19/2022 |
|  | 206-336-811.00 | | |  | PURCHASED & MAINT. SERVICE | | | 223.94 |  |  |  |
| 25776 |  | | | | | |  |  |  |  |  |
| 35467 | FIRESERVICE MANAGEMENT, LLC 05/19/2022  REPAIR/CLEANING MONICAK | | | | | | 05/17/2022 | 262.20 | 262.20 | Open | N  05/19/2022 |
|  | 206-336-811.00 PURCHASED & MAINT. SERVICE | | | | | |  | 262.20 |  |  |  |
| 2355111-0 |  | | | | | |  |  |  |  |  |
| 35480 | INTEGRITY BUSINESS SOLUTIONS, LLC 05/19/2022  OFFICE SUPPLIES MONICAK | | | | | | 05/17/2022 | 51.68 | 51.68 | Open | N  05/19/2022 |
|  | 101-200-727.00 OFFICE SUPPLIES | | | | | |  | 51.68 |  |  |  |
| 22-06-04 |  | | | | | |  |  |  |  |  |
| 35483 | KALAMAZOO AREA BUILDING AUTHORITY 05/19/2022  PROPERTY INSPECTIONS MONICAK | | | | | | 05/17/2022 | 400.00 | 400.00 | Open | N  05/19/2022 |
| 101-310-811.00 PURCHASED SERVICE 400.00 | | | | | | | | | | | |

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| --- | --- | --- | --- | --- | --- | --- |
| Inv Num Inv Ref# | Vendor Inv Date  Description Entered By  GL Distribution | Due Date | Inv Amt | Amt Due | Status | Jrnlized Post Date |
| 0010300058 |  |  |  |  |  |  |
| 35484 | MLIVE MEDIA GROUP 05/19/2022  NOTICES MONICAK | 05/17/2022 | 561.20 | 561.20 | Open | N  05/19/2022 |
|  | 101-400-903.00 NOTICES |  | 561.20 |  |  |  |
| IN0224194 |  |  |  |  |  |  |
| 35485 | KALAMAZOO LANDSCAPE SUPPLIES 05/19/2022  SOIL MONICAK | 05/17/2022 | 61.00 | 61.00 | Open | N  05/19/2022 |
|  | 206-336-932.00 MAINT. - GROUNDS |  | 61.00 |  |  |  |
| IN0223649 |  |  |  |  |  |  |
| 35486 | KALAMAZOO LANDSCAPE SUPPLIES 05/19/2022  SOIL MONICAK | 05/17/2022 | 61.00 | 61.00 | Open | N  05/19/2022 |
|  | 101-276-932.00 MAINT. - GROUNDS |  | 61.00 |  |  |  |
| IN0224417 |  |  |  |  |  |  |
| 35520 | KALAMAZOO LANDSCAPE SUPPLIES 05/19/2022  SOIL MONICAK | 05/17/2022 | 61.00 | 61.00 | Open | N  05/19/2022 |
|  | 101-276-932.00 MAINT. - GROUNDS |  | 61.00 |  |  |  |
| J331927 |  |  |  |  |  |  |
| 35511 | ENGINEERED PROTECTION SYSTEMS, INC. 05/19/2022  INSTALL EQUIP - NW MONICAK | 05/17/2022 | 4,450.01 | 4,450.01 | Open | N  05/19/2022 |
|  | 811-440-983.06 STATION UPGRADES & EQUIP |  | 4,450.01 |  |  |  |
| J331928 |  |  |  |  |  |  |
| 35512 | ENGINEERED PROTECTION SYSTEMS, INC. 05/19/2022  INSTALL EQUIP - WW MONICAK | 05/17/2022 | 4,750.00 | 4,750.00 | Open | N  05/19/2022 |
|  | 811-440-983.06 STATION UPGRADES & EQUIP |  | 4,750.00 |  |  |  |
| J331926 |  |  |  |  |  |  |
| 35513 | ENGINEERED PROTECTION SYSTEMS, INC. 05/19/2022  INSTALL EQUIP - LW MONICAK | 05/17/2022 | 3,450.01 | 3,450.01 | Open | N  05/19/2022 |
|  | 811-440-983.06 STATION UPGRADES & EQUIP |  | 3,450.01 |  |  |  |
| 69127 |  |  |  |  |  |  |
| 35489 | MENARDS - KALAMAZOO EAST 05/19/2022  MISC SUPPLIES MONICAK | 05/17/2022 | 21.99 | 21.99 | Open | N  05/19/2022 |
|  | 206-336-747.00 SMALL TOOLS & EQUIPMENT |  | 21.99 |  |  |  |
| 69184 |  |  |  |  |  |  |
| 35490 | MENARDS - KALAMAZOO EAST 05/19/2022  MISC SUPPLIES MONICAK | 05/17/2022 | 13.25 | 13.25 | Open | N  05/19/2022 |

69592

35495

206-336-931.00

MENARDS - KALAMAZOO EAST MISC SUPPLIES

206-336-931.00

MAINT. - BUILDING

05/19/2022

MONICAK MAINT. - BUILDING

05/17/2022

13.25

73.65

73.65

73.65

Open

N 05/19/2022

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| Inv Num Inv Ref# | Vendor Description  GL Distribution | Inv Date Entered By | Due Date | Inv Amt | Amt Due | Status | Jrnlized Post Date |
| 69520 |  |  |  |  |  |  |  |
| 35496 | MENARDS - KALAMAZOO EAST  MISC SUPPLIES | 05/19/2022  MONICAK | 05/17/2022 | 8.72 | 8.72 | Open | N  05/19/2022 |
|  | 206-336-740.00 | OPERATING SUPPLIES |  | 8.72 |  |  |  |
| 68757 |  |  |  |  |  |  |  |
| 35498 | MENARDS - KALAMAZOO EAST  MISC SUPPLIES | 05/19/2022  MONICAK | 05/17/2022 | 32.30 | 32.30 | Open | N  05/19/2022 |
|  | 206-336-740.00 | OPERATING SUPPLIES |  | 32.30 |  |  |  |
| 70020 |  |  |  |  |  |  |  |
| 35499 | MENARDS - KALAMAZOO EAST  MISC SUPPLIES | 05/19/2022  MONICAK | 05/17/2022 | 279.96 | 279.96 | Open | N  05/19/2022 |
|  | 206-336-931.00 | MAINT. - BUILDING |  | 279.96 |  |  |  |
| 69987 |  |  |  |  |  |  |  |
| 35503 | MENARDS - KALAMAZOO EAST  MISC SUPPLIES | 05/19/2022  MONICAK | 05/17/2022 | 56.00 | 56.00 | Open | N  05/19/2022 |
|  | 206-336-740.00 | OPERATING SUPPLIES |  | 56.00 |  |  |  |
| 69864 |  |  |  |  |  |  |  |
| 35506 | MENARDS - KALAMAZOO EAST  MISC SUPPLIES | 05/19/2022  MONICAK | 05/17/2022 | 582.22 | 582.22 | Open | N  05/19/2022 |
|  | 206-336-931.00 | MAINT. - BUILDING |  | 582.22 |  |  |  |
| 69787 |  |  |  |  |  |  |  |
| 35508 | MENARDS - KALAMAZOO EAST  MISC SUPPLIES | 05/19/2022  MONICAK | 05/17/2022 | 234.13 | 234.13 | Open | N  05/19/2022 |
|  | 206-336-747.00 | SMALL TOOLS & EQUIPMENT |  | 234.13 |  |  |  |
| 69807 |  |  |  |  |  |  |  |
| 35509 | MENARDS - KALAMAZOO EAST  MISC SUPPLIES | 05/19/2022  MONICAK | 05/17/2022 | 348.91 | 348.91 | Open | N  05/19/2022 |
|  | 206-336-747.00 | SMALL TOOLS & EQUIPMENT |  | 348.91 |  |  |  |
| 69804 |  |  |  |  |  |  |  |
| 35510 | MENARDS - KALAMAZOO EAST  MISC SUPPLIES | 05/19/2022  MONICAK | 05/17/2022 | 19.99 | 19.99 | Open | N  05/19/2022 |
|  | 206-336-747.00 | SMALL TOOLS & EQUIPMENT |  | 19.99 |  |  |  |
| 69935 |  |  |  |  |  |  |  |
| 35522 | MENARDS - KALAMAZOO EAST | 05/19/2022 | 05/17/2022 | 189.98 | 189.98 | Open | N |

19319252

35492

MISC SUPPLIES 206-336-747.00

MCKESSON MEDICAL SURGICAL MISC SUPPLIES

206-336-740.00

MONICAK

SMALL TOOLS & EQUIPMENT

05/19/2022

MONICAK OPERATING SUPPLIES

05/17/2022

189.98

168.51

168.51

168.51

Open

05/19/2022

N 05/19/2022

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| --- | --- | --- | --- | --- | --- | --- | --- |
| Inv Num Inv Ref# | Vendor Description  GL Distribution | Inv Date Entered By | Due Date | Inv Amt | Amt Due | Status | Jrnlized Post Date |
| 19318077 |  |  |  |  |  |  |  |
| 35493 | MCKESSON MEDICAL SURGICAL  MISC SUPPLIES | 05/19/2022  MONICAK | 05/17/2022 | 722.68 | 722.68 | Open | N  05/19/2022 |
|  | 206-336-740.00 | OPERATING SUPPLIES |  | 722.68 |  |  |  |
| 19320165 |  |  |  |  |  |  |  |
| 35494 | MCKESSON MEDICAL SURGICAL  MISC SUPPLIES | 05/19/2022  MONICAK | 05/17/2022 | 59.45 | 59.45 | Open | N  05/19/2022 |
|  | 206-336-740.00 | OPERATING SUPPLIES |  | 59.45 |  |  |  |
| 21-028-12 |  |  |  |  |  |  |  |
| 35473 | MCKENNA ASSOCIATES, INC.  PLANNING/ZONING ADMIN | 05/19/2022  MONICAK | 05/17/2022 | 7,650.00 | 7,650.00 | Open | N  05/19/2022 |
|  | 101-400-821.00 | PLANNING CONSULTANT |  | 7,650.00 |  |  |  |
| 21-028-12A |  |  |  |  |  |  |  |
| 35474 | MCKENNA ASSOCIATES, INC.  3744 GULL ROAD SPR #1 | 05/19/2022  MONICAK | 05/17/2022 | 944.35 | 944.35 | Open | N  05/19/2022 |
|  | 701-000-240.00 | ZONING/DEVELOPMENT ESCROW |  | 944.35 |  |  |  |
| 21-028-12B |  |  |  |  |  |  |  |
| 35475 | MCKENNA ASSOCIATES, INC.  2703 E MAIN VARIANCE | 05/19/2022  MONICAK | 05/17/2022 | 500.00 | 500.00 | Open | N  05/19/2022 |
|  | 701-000-240.00 | ZONING/DEVELOPMENT ESCROW |  | 500.00 |  |  |  |
| 21-028-12C |  |  |  |  |  |  |  |
| 35476 | MCKENNA ASSOCIATES, INC.  2429 BURDICK PARK CONSULT | 05/19/2022  SPR #2 MONICAK | 05/17/2022 | 268.06 | 268.06 | Open | N  05/19/2022 |
|  | 701-000-240.00 | ZONING/DEVELOPMENT ESCROW |  | 268.06 |  |  |  |
| 21-028-12D |  |  |  |  |  |  |  |
| 35477 | MCKENNA ASSOCIATES, INC.  N BURDICK SOLAR VARIANCE | 05/19/2022  MONICAK | 05/17/2022 | 500.00 | 500.00 | Open | N  05/19/2022 |
|  | 701-000-240.00 | ZONING/DEVELOPMENT ESCROW |  | 500.00 |  |  |  |
| 21-028-12E |  |  |  |  |  |  |  |
| 35478 | MCKENNA ASSOCIATES, INC.  2429 BURDICK PARK CONSULT | 05/19/2022  SPR #3 MONICAK | 05/17/2022 | 134.01 | 134.01 | Open | N  05/19/2022 |
|  | 701-000-240.00 | ZONING/DEVELOPMENT ESCROW |  | 134.01 |  |  |  |
| 21-061-4 |  |  |  |  |  |  |  |
| 35479 | MCKENNA ASSOCIATES, INC.  MASTER PLAN | 05/19/2022  MONICAK | 05/17/2022 | 2,014.00 | 2,014.00 | Open | N  05/19/2022 |
|  | 101-200-811.00 | PURCHASED SERVICE |  | 2,014.00 |  |  |  |
| 00582 |  |  |  |  |  |  |  |
| 35505 | NATIONAL HOSE TESTING  LADDER/AERIAL TESTING | 05/19/2022  MONICAK | 05/17/2022 | 2,622.50 | 2,622.50 | Open | N  05/19/2022 |
|  | 206-336-811.00 | PURCHASED & MAINT. SERVICE |  | 2,622.50 |  |  |  |

Inv Num Inv Ref#

Vendor Description

GL Distribution

Inv Date Entered By

Due Date

Inv Amt

Amt Due

Status

Jrnlized Post Date

INVOHD000176610

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| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| 35523 | OVERHEAD DOOR CO  REPAIR - NW | OF | KALAMAZOO, INC. | | 05/19/2022  MONICAK | 05/17/2022 | 1,763.50 | 1,763.50 | Open | N  05/19/2022 |
|  | 206-336-931.00 |  | MAINT. - | | BUILDING |  | 1,763.50 |  |  |  |
| 191135 |  |  |  | |  |  |  |  |  |  |
| 35518 | JONS TO GO  WILSON PARK |  |  | | 05/19/2022  MONICAK | 05/17/2022 | 75.89 | 75.89 | Open | N  05/19/2022 |
|  | 101-751-740.00 |  | OPERATING SUPPLIES | | |  | 75.89 |  |  |  |
| 191134 |  |  |  | | |  |  |  |  |  |
| 35519 | JONS TO GO  STROUD PARK |  | 05/19/2022  MONICAK | | | 05/17/2022 | 75.89 | 75.89 | Open | N  05/19/2022 |
|  | 101-751-740.00 |  | OPERATING SUPPLIES | | |  | 75.89 |  |  |  |
| 0648 |  |  |  | | |  |  |  |  |  |
| 35501 | SHARP SHOP  TRIMMER HEAD |  | 05/19/2022  MONICAK | | | 05/17/2022 | 29.95 | 29.95 | Open | N  05/19/2022 |
|  | 101-265-747.00 |  | SMALL TOOLS & EQUIPMENT | | |  | 29.95 |  |  |  |
| 67351 |  |  |  | | |  |  |  |  |  |
| 35468 | PREIN & NEWHOF,  GIS MAINTENANCE | INC. | 05/19/2022  MONICAK | | | 05/17/2022 | 973.00 | 973.00 | Open | N  05/19/2022 |
|  | 101-209-820.00 |  | ENGINEERING SERVICES | | |  | 973.00 |  |  |  |
| 67324 |  |  |  | | |  |  |  |  |  |
| 35469 | PREIN & NEWHOF, | INC. | 05/19/2022 | | | 05/17/2022 | 464.00 | 464.00 | Open | N |
|  | NON-MOTORIZED REPAIRS | | | MONICAK | |  |  |  |  | 05/19/2022 |
|  | 101-446-969.01 | | | SIDEWALK MAINTENANCE | |  | 464.00 |  |  |  |
| 67294 |  | | |  | |  |  |  |  |  |
| 35470 | PREIN & NEWHOF, INC.  GRAPHIC PKG PARKING | | | 05/19/2022  MONICAK | | 05/17/2022 | 210.00 | 210.00 | Open | N  05/19/2022 |
|  | 701-000-240.00 | | | ZONING/DEVELOPMENT ESCROW | |  | 210.00 |  |  |  |
| 67248 |  | | |  | |  |  |  |  |  |
| 35471 | PREIN & NEWHOF, INC.  CAP IMPROVEMENT PROJECTS | | | 05/19/2022  MONICAK | | 05/17/2022 | 192.50 | 192.50 | Open | N  05/19/2022 |
|  | 883-520-820.00 | | | ENGINEERING FEES | |  | 192.50 |  |  |  |
| 67321 |  | | |  | |  |  |  |  |  |
| 35472 | PREIN & NEWHOF, INC.  CONSUMERS NAZARETH GATE | | | 05/19/2022  RECON MONICAK | | 05/17/2022 | 84.00 | 84.00 | Open | N  05/19/2022 |
|  | 701-000-240.00 | | | ZONING/DEVELOPMENT ESCROW | |  | 84.00 |  |  |  |
| INV26231 |  | | |  | |  |  |  |  |  |
| 35487 | WITMER PUBLIC SAFETY  MISC SUPPLIES | | | 05/19/2022  MONICAK | | 05/17/2022 | 109.40 | 109.40 | Open | N  05/19/2022 |
|  | 206-336-740.00 | | | OPERATING SUPPLIES | |  | 109.40 |  |  |  |

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| Inv Num Inv Ref# | Vendor Description  GL Distribution | Inv Date Entered By | Due Date | Inv Amt | Amt Due | Status | Jrnlized Post Date |
| INV28208 |  |  |  |  |  |  |  |
| 35488 | WITMER PUBLIC SAFETY  MISC SUPPLIES | 05/19/2022  MONICAK | 05/17/2022 | 546.65 | 546.65 | Open | N  05/19/2022 |
|  | 206-336-748.00 PERSONAL EQUIPMENT ALLOWANCE | | | 546.65 |  |  |  |
| 14115 |  | | |  |  |  |  |
| 35521 | JOHN GERNAAT & SONS, INC. 05/19/2022 05/17/2022  FLOWERS MONICAK | | | 384.00 | 384.00 | Open | N  05/19/2022 |
|  | 206-336-932.00 MAINT. - GROUNDS | | | 384.00 |  |  |  |
| 87006 |  | | |  |  |  |  |
| 35515 | KALAMAZOO ELECTRIC MOTOR, INC. 05/19/2022 05/17/2022  STARTER MOTOR MONICAK | | | 173.73 | 173.73 | Open | N  05/19/2022 |
|  | 206-336-939.00 MAINT. - VEHICLE | | | 173.73 |  |  |  |
| 87201 |  | | |  |  |  |  |
| 35516 | KALAMAZOO ELECTRIC MOTOR, INC. 05/19/2022 05/17/2022  CREDIT MEMO MONICAK | | | (103.29) | (103.29) | Open | N  05/19/2022 |
|  | 206-336-939.00 MAINT. - VEHICLE | | | (103.29) |  |  |  |
| 3896 |  | | |  |  |  |  |
| 35497 | LEHRMAN LAWN CARE 05/19/2022 05/17/2022  LAWN CARE MONICAK | | | 1,030.00 | 1,030.00 | Open | N  05/19/2022 |
|  | 101-751-932.00 REPAIRS - MAINT. GROUNDS | | | 940.00 |  |  |  |
|  | 101-265-932.00 MAINT. - GROUNDS | | | 90.00 |  |  |  |
| 01386 |  | | |  |  |  |  |
| 35481 | LOWE'S COMPANIES, INC. 05/19/2022 05/17/2022  MISC SUPPLIES MONICAK | | | 69.79 | 69.79 | Open | N  05/19/2022 |
|  | 206-336-939.00 MAINT. - VEHICLE | | | 69.79 |  |  |  |
| 12595 |  | | |  |  |  |  |
| 35482 | LOWE'S COMPANIES, INC. 05/19/2022 05/17/2022  MISC SUPPLIES MONICAK | | | 73.02 | 73.02 | Open | N  05/19/2022 |
|  | 206-336-939.00 MAINT. - VEHICLE | | | 73.02 |  |  |  |
| 01944A |  | | |  |  |  |  |
| 35500 | LOWE'S COMPANIES, INC. 05/19/2022 05/17/2022  MISC SUPPLIES MONICAK | | | 41.52 | 41.52 | Open | N  05/19/2022 |
|  | 101-265-740.00 OPERATING SUPPLIES | | | 41.52 |  |  |  |
| 02187 |  | | |  |  |  |  |
| 35502 | LOWE'S COMPANIES, INC. 05/19/2022 05/17/2022  MISC SUPPLIES MONICAK | | | 62.60 | 62.60 | Open | N  05/19/2022 |
|  | 101-265-740.00 OPERATING SUPPLIES | | | 62.60 |  |  |  |
| 11-22 |  | | |  |  |  |  |
| 35462 | GBA INVESTIGATIONS & SECURITY 05/19/2022 05/17/2022  CONSULTING SERVICES MONICAK | | | 299.00 | 299.00 | Open | N  05/19/2022 |

101-200-811.00

PURCHASED SERVICE

299.00

|  |  |  |  |  |  |  |  |  |  |  |  |
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| Inv Num Inv Ref# | Vendor Description  GL Distribution | | | | Inv Date Entered By | | Due Date | Inv Amt | Amt Due | Status | Jrnlized Post Date |
| 016099213 |  | | | |  | |  |  |  |  |  |
| 35465 | XEROX CORPORATION  CUSTOMER #724921614 | | | | 05/19/2022  MONICAK | | 05/17/2022 | 403.59 | 403.59 | Open | N  05/19/2022 |
|  | 101-200-811.00 | | | | PURCHASED SERVICE | |  | 403.59 |  |  |  |
| 555955 |  | | | |  | |  |  |  |  |  |
| 35514 | YEO & YEO  AUDIT PROGRESS BILLING | | | | 05/19/2022  MONICAK | | 05/17/2022 | 5,000.00 | 5,000.00 | Open | N  05/19/2022 |
|  | 101-223-817.01 | | | | AUDIT SERVICES | |  | 5,000.00 |  |  |  |
| # of Invoices: | | 61 | # | Due: | 61 | Totals: | 45,831.52 | | 45,831.52 | | |
| # of Credit Memos: | | 1 | # | Due: | 1 | Totals: | (103.29) | | (103.29) | | |

Net of Invoices and Credit Memos:

--- TOTALS BY FUND ---

45,728.23

45,728.23

--- TOTALS BY

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| 101 | - GENERAL |  | 19,981.22 | | 19,981.22 |
| 206 | - FIRE |  | 9,647.21 | | 9,647.21 |
| 207 | - POLICE |  | 616.86 | | 616.86 |
| 701 | - TRUST & | AGENCY | 2,640.42 | | 2,640.42 |
| 811 | - FIRE CAPITAL IMPROVEMENT | | 12,650.02 | | 12,650.02 |
| 883 | - SEWER IMPROVEMENT | | 192.50 | | 192.50 |
| DEPT/ACTIVITY --- | | | | | |
| 000 | - REVENUES | |  | 2,640.42 | 2,640.42 |
| 200 | - GENERAL SERVICES\_ADMIN | |  | 2,913.27 | 2,913.27 |
| 209 | - ASSESSOR | |  | 973.00 | 973.00 |
| 215 | - CLERK | |  | 371.90 | 371.90 |
| 223 | - FINANCE | |  | 5,000.00 | 5,000.00 |
| 265 | - MAINTENANCE | |  | 224.07 | 224.07 |
| 276 | - CEMETERY | |  | 332.00 | 332.00 |
| 301 | - POLICE | |  | 616.86 | 616.86 |
| 310 | - ENFORCEMENT (ORD, UNSAFE | | BDG | 400.00 | 400.00 |
| 336 | - FIRE | |  | 9,647.21 | 9,647.21 |
| 400 | - PLANNING/ZONING | | | 8,211.20 | 8,211.20 |
| 440 | - CAPTIAL IMPROVEMENT | | | 12,650.02 | 12,650.02 |
| 446 | - INFRASTRUCTURE MAINTENANCE | | | 464.00 | 464.00 |
| 520 | - SEWER IMPROVEMENT | | | 192.50 | 192.50 |
| 751 | - RECREATION | | | 1,091.78 | 1,091.78 |

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|  | | **KALAMAZOO TOWNSHIP**  **TREASURER'S REPORT DECEMBER 2021 (FINAL)** | | |  |  | |
| **CASH SUMMARY BY CLASSIFICATION:** |  |  | | |  |
| **FINANCIAL INSTITUTION** | **CLASSIFICATION** | **AMOUNT** | | | **CASH ALLOCATION BY FUND:** |
| MERCANTILE BANK | POOL | 1,306,138.79 | | |  |
| TOTAL POOLED INVESTMENTS\*\* | POOL | 14,277,022.70 | | | **FUND DESCRIPTION** | **FUND NO.** | **AMOUNT** |
| MERCANTILE BANK | SWET | 333,746.23 | | | GENERAL FUND | 101/206/207 | 5,974,092.65 |
| FIRST NATIONAL BANK OF MICHIGAN | CURRENT TAX | 9,813,236.17 | | | LIVE SCAN | 217 | 80,624.73 |
| CHEMICAL BANK | MRA | 22,090.32 | | | STREET LIGHTING | 219 | 242,849.90 |
| MERS OPEB TRUST | MERS | 236,138.62 | | | RECYCLING | 226 | 140,285.68 |
| ***TOTAL CASH SUMMARY BY CLASSIFICATION*  $ 25,988,372.83** | | | | | DISASTER RESPONSE FUND | 258 | 50,686.28 |
|  | | | | | DRUG LAW ENFORCEMENT | 265 | 101,953.65 |
|  | | | | | LAW ENFORCEMENT TRAINING | 266 | 13,735.52 |
| ***\*\*POOLED INVESTMENT DETAIL\*\**** |  |  |  |  | SWET | 267 | (23,664.75) |
| **FINANCIAL INSTITUTION** | **ACCOUNT TYPE** | **INTEREST RATE** | **MATURITY DATE** | **MARKET VALUE** | AMERICAN RESCUE PLAN ACT (ARPA) | 285 | 1,185,485.81 |
| ADVIA CREDIT UNION | Ultimate Savings | 0.450% | NA | 772,031.78 | ROAD DEBT SERVICE (VOTED BOND) | 301 | 513,943.87 |
| COMERICA | MM | 0.000% | NA | 109,265.13 | BUILDING IMPROVEMENTS | 402 | 55,888.84 |
| COMERICA | Govt Sec. | 2.500% | 12/25/2042 | 126,835.49 | REVOLVING LOAN | 550 | 1,850.00 |
| COMERICA | Govt Sec. | 0.175% | 9/30/2024 | 493,900.00 | GOLF COURSE | 584 | 13,283.92 |
| CONSUMERS CU | MM | 0.400% | NA | 1,517,408.60 | TRUST & AGENCY | 701 | 225,187.72 |
| FIRST NATIONAL BANK | CD | 0.450% | 9/23/2023 | 513,248.13 | MEDICAL REIMBURSEMENT ACCT | 702 | 22,090.32 |
| FIRST NATIONAL BANK | CD | 0.220% | 10/23/2022 | 521,784.44 | CURRENT TAX | 704 | 9,813,236.17 |
| FIRST NATIONAL BANK | CD | 0.150% | 9/9/2022 | 108,238.57 | S.W.E.T. AGENCY | 727 | 333,746.23 |
| FIRST NATIONAL BANK | CD | 0.300% | 8/4/2022 | 321,673.26 | OPEB TRUST FUND | 737 | 236,138.62 |
| FIRST NATIONAL BANK | CD | 0.300% | 9/25/2022 | 508,506.24 | POLICE CAPITAL IMPROVEMENT | 810 | 984,421.45 |
| FIRST NATIONAL BANK | MM | 0.050% | NA | 26.01 | FIRE CAPITAL IMPROVEMENT | 811 | 1,950,314.78 |
| FIRST SOURCE BANK | CD | 0.070% | 6/30/2022 | 513,838.60 | STREET | 812 | 38,486.52 |
| FLAGSTAR BANK | CD | 0.250% | 5/24/2022 | 260,702.89 | WATER | 871 | 399,540.20 |
| HUNTINGTON BANK | MM | 0.030% | NA | 5.05 | SEWER FUND | 883 | 3,634,194.72 |
| HUNTINGTON NATIONAL BANK | CD | 0.150% | 4/5/2022 | 250,291.67 | **TOTAL CASH ALLOCATION BY FUND** |  | **$ 25,988,372.83** |
| HUNTINGTON NATIONAL BANK | MM | 0.010% | NA | 510,144.83 - | | | |
| LAKE MICHIGAN CREDIT UNION | Savings | 0.650% | NA | 534,766.81 | | | |
| LAKE MICHIGAN CREDIT UNION\*\* | Savings | 0.000% | NA | 29.53 | | | |
| MACATAWA BANK | CD | 0.100% | 3/4/2022 | 250,191.03 | | | |
| MERCANTILE BANK OF MI | ICS | 0.010% | NA | 2.09 | | | |
| MERCANTILE BANK OF MI | CD | 0.030% | 11/9/2022 | 630,617.92 | | | |
| MBIA CLASS | INV POOL | 0.367% | NA | 1,040,345.82 | | | |
| MBIA CLASS - KTFD | INV POOL | 0.367% | NA | 1,957,818.91 | | | |
| MBIA CLASS - ROAD DEBT SERVICE | INV POOL | 0.367% | NA | 425,354.23 | | | |
| MBIA CLASS - ARPA FUNDS | INV POOL | 0.367% | NA | 1,185,512.72 | | | |
| SOUTHERN BANK & TRUST | CD | 0.250% | 5/24/2022 | 250,544.05 | | | |
| SOUTHERN BANK & TRUST | CD | 0.250% | 5/6/2022 | 500,815.89 | | | |
| SOUTHERN BANK & TRUST | CD | 0.300% | 5/6/2023 | 500,981.99 | | | |
| STURGIS BANK & TRUST CO | CD | 0.500% | 3/9/2022 | 256,467.12 | | | |
| PRIVATE BANK/CIBC | CD | 0.200% | 9/28/2022 | 108,645.43 | | | |
| PRIVATE BANK/CIBC | CD | 0.200% | 9/28/2022 | 107,028.47 | | | |

***TOTAL FOR POOL INVESTMENT DETAIL***

**$ 14,277,022.70**

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| --- | --- | --- | --- | --- | --- | --- |
| GL NUMBER DESCRIPTION | | ORIGINAL BUDGET | 2021  AMENDED BUDGET | 12/31/2021  NORMAL (ABNORMAL) | BALANCE NORMAL (ABNORMAL) | % BDGT USED |
| Fund 101 - GENERAL | |  |  |  |  |  |
| Revenues | |  |  |  |  |  |
| Dept 000 - REVENUES | |  |  |  |  |  |
| 101-000-403.00 OPERATING LEVY-C.T. | | 4,162,275.00 | 4,162,275.00 | 4,138,388.11 | 23,886.89 | 99.43 |
| 101-000-403.01 PMT IN LIEU OF TAX (PILOT) | | 17,000.00 | 17,000.00 | 17,267.05 | (267.05) | 101.57 |
| 101-000-404.00 ACT 198 -TWP IFT | | 14,000.00 | 14,000.00 | 0.00 | 14,000.00 | 0.00 |
| 101-000-412.00 DELINQUENT PERSONAL PROP TAX | | 5,000.00 | 5,000.00 | 1,917.20 | 3,082.80 | 38.34 |
| 101-000-424.00 TRAILER TAX | | 2,500.00 | 2,500.00 | 3,019.73 | (519.73) | 120.79 |
| 101-000-439.00 CANNABIS TAX | | 0.00 | 0.00 | 117,005.28 | (117,005.28) | 100.00 |
| 101-000-445.00 PENALTIES & INTEREST ON TAXES | | 7,500.00 | 7,500.00 | 5,693.60 | 1,806.40 | 75.91 |
| 101-000-451.00 FRANCHISE FEES | | 372,600.00 | 372,600.00 | 314,626.29 | 57,973.71 | 84.44 |
| 101-000-473.00 RENTAL APPLICATION FEES | | 35,000.00 | 35,000.00 | 28,500.00 | 6,500.00 | 81.43 |
| 101-000-473.01 MM APPLICATION FEES | | 50,000.00 | 50,000.00 | 100,000.00 | (50,000.00) | 200.00 |
| 101-000-474.00 LICENSE FEES/SIGNS | | 2,500.00 | 2,500.00 | 2,780.00 | (280.00) | 111.20 |
| 101-000-477.00 SPEC. INSP/PLAN REVIEW/ZONING FEE | | 15,000.00 | 15,000.00 | 17,140.00 | (2,140.00) | 114.27 |
| 101-000-573.00 LOCAL COMMUNITY STABILIZATION SHARE | | 145,000.00 | 145,000.00 | 179,106.41 | (34,106.41) | 123.52 |
| 101-000-575.00 STATE SHARED | | 2,329,495.00 | 2,329,495.00 | 2,682,109.00 | (352,614.00) | 115.14 |
| 101-000-576.00 LIQUOR LICENSES | | 8,500.00 | 8,500.00 | 10,337.80 | (1,837.80) | 121.62 |
| 101-000-578.00 VIOLATION BUREAU | | 1,000.00 | 1,000.00 | 2,385.00 | (1,385.00) | 238.50 |
| 101-000-587.00 ELECTION REIMBURSEMENT | | 15,000.00 | 15,000.00 | 20,701.09 | (5,701.09) | 138.01 |
| 101-000-602.00 WITNESS/JURY-GEN ONLY | | 50.00 | 50.00 | 16.38 | 33.62 | 32.76 |
| 101-000-603.00 MISC REVENUE | | 500.00 | 500.00 | 140.00 | 360.00 | 28.00 |
| 101-000-603.01 LOCAL GOVT REVENUE | | 500.00 | 500.00 | 1,664.92 | (1,164.92) | 332.98 |
| 101-000-626.00 PASSPORT FEE/FIRE REPORTS | | 10,000.00 | 10,000.00 | 0.00 | 10,000.00 | 0.00 |
| 101-000-626.01 COPY FEES-COMPUTER | | 25.00 | 25.00 | 0.00 | 25.00 | 0.00 |
| 101-000-629.00 TOWNSHIP SERVICE | | 2,500.00 | 2,500.00 | 2,367.94 | 132.06 | 94.72 |
| 101-000-629.01 TWP CLEAN-UP/MOWING/DEMO SRVC | | 15,000.00 | 15,000.00 | 4,978.80 | 10,021.20 | 33.19 |
| 101-000-630.00 LEASE PAYMENTS | | 35,500.00 | 35,500.00 | 36,409.31 | (909.31) | 102.56 |
| 101-000-633.00 MONUMENT INSTALLATION | | 1,000.00 | 1,000.00 | 3,800.00 | (2,800.00) | 380.00 |
| 101-000-634.00 INTERNMENT FEES | | 7,500.00 | 7,500.00 | 10,900.00 | (3,400.00) | 145.33 |
| 101-000-643.00 SALE OF LOTS-CEMETERY | | 500.00 | 500.00 | 1,125.00 | (625.00) | 225.00 |
| 101-000-651.00 TAX ADMIN FEE | | 245,000.00 | 245,000.00 | 256,969.57 | (11,969.57) | 104.89 |
| 101-000-652.00 TAX COLLECTION FEES | | 30,000.00 | 30,000.00 | 29,176.50 | 823.50 | 97.26 |
| 101-000-658.00 FSA FORFEITURE | | 250.00 | 250.00 | 0.00 | 250.00 | 0.00 |
| 101-000-659.00 PENSION FORFEITURE | | 0.00 | 0.00 | 16,258.49 | (16,258.49) | 100.00 |
| 101-000-660.00 DISTRICT COURT FEES | | 20,000.00 | 20,000.00 | 27,614.15 | (7,614.15) | 138.07 |
| 101-000-660.01 FALSE ALARM | | 1,000.00 | 1,000.00 | 0.00 | 1,000.00 | 0.00 |
| 101-000-664.00 INTEREST INCOME | | 25,000.00 | 25,000.00 | 10,762.86 | 14,237.14 | 43.05 |
| 101-000-667.00 ROOM RENTAL - INCOME | | 3,000.00 | 3,000.00 | 0.00 | 3,000.00 | 0.00 |
| 101-000-671.00 METRO ACT PAYMENTS | | 12,500.00 | 12,500.00 | 12,143.69 | 356.31 | 97.15 |
| 101-000-673.00 SALE OF ASSETS | | 1,000.00 | 1,000.00 | 0.00 | 1,000.00 | 0.00 |
| 101-000-688.00 INS. PREMIUM REFUND | | 2,000.00 | 2,000.00 | 0.00 | 2,000.00 | 0.00 |
| 101-000-699.00 INTERFUND TRANSFERS IN | | 0.00 | 0.00 | 97,443.00 | (97,443.00) | 100.00 |
| Total Dept 000 - REVENUES | | 7,595,195.00 | 7,595,195.00 | 8,152,747.17 | (557,552.17) | 107.34 |
| TOTAL REVENUES | | 7,595,195.00 | 7,595,195.00 | 8,152,747.17 | (557,552.17) | 107.34 |
| Expenditures | |  |  |  |  |  |
| Dept 101 - LEGISLATIVE | |  |  |  |  |  |
| 101-101-711.00 | INSURANCE OPT OUT | 13,860.00 | 18,560.00 | 18,542.94 | 17.06 | 99.91 |
| 101-101-712.00 | COMPENSATION - TRUSTEES | 25,000.00 | 27,100.00 | 27,074.00 | 26.00 | 99.90 |
| 101-101-715.00 | FICA | 2,975.00 | 2,975.00 | 3,228.77 | (253.77) | 108.53 |
| 101-101-716.00 | HEALTH INSURANCE | 16,000.00 | 16,000.00 | 15,645.99 | 354.01 | 97.79 |
| 101-101-717.00 | LIFE INS/STD/LTD | 1,250.00 | 1,250.00 | 1,163.25 | 86.75 | 93.06 |
| 101-101-718.00 | PENSION | 2,500.00 | 2,500.00 | 2,707.50 | (207.50) | 108.30 |

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| GL NUMBER | DESCRIPTION | ORIGINAL 2021 12/31/2021 BALANCE BUDGET AMENDED BUDGET NORMAL (ABNORMAL) NORMAL (ABNORMAL) | | | | | | | % BDGT USED | | |
| Fund 101 - GENERAL |  |  |  | |  | |  | |  | | |
| Expenditures |  |  |  | |  | |  | |  | | |
| 101-101-732.00 | DUES/SUBS/PUBL | 3,000.00 | 3,000.00 | | 2,733.00 | | 267.00 | | 91.10 | | |
| 101-101-826.00 | LEGAL SERVICES-BD. MEET. | 6,000.00 | 10,000.00 | | 9,825.00 | | 175.00 | | 98.25 | | |
| 101-101-862.00 | TRAVEL - CONFERENCES | 6,000.00 | 6,000.00 | | 1,204.00 | | 4,796.00 | | 20.07 | | |
| 101-101-903.00 | NOTICE & PUBL. | 12,500.00 | 5,700.00 | | 5,525.32 | | 174.68 | | 96.94 | | |
| Total Dept 101 - LEGISLATIVE | | 89,085.00 |  | 93,085.00 |  | 87,649.77 |  | 5,435.23 |  | 94.16 |  |
| Dept 171 - SUPERVISOR | |  |  |  |  |  |  |  |  |  |  |
| 101-171-701.00 | WAGES - DEPARTMENT HEAD | 15,000.00 | 15,000.00 | | 14,999.92 | | 0.08 | | 100.00 | | |
| 101-171-715.00 | FICA | 790.00 | 790.00 | | 801.71 | | (11.71) | | 101.48 | | |
| 101-171-716.00 | HEALTH INSURANCE | 16,500.00 | 16,500.00 | | 15,258.72 | | 1,241.28 | | 92.48 | | |
| 101-171-717.00 | LIFE INS/STD/LTD | 310.00 | 310.00 | | 310.20 | | (0.20) | | 100.06 | | |
| 101-171-718.00 | PENSION | 1,500.00 | 1,500.00 | | 1,499.94 | | 0.06 | | 100.00 | | |
| 101-171-732.00 | DUES/SUBS/PUBL | 1,000.00 | 1,000.00 | | 0.00 | | 1,000.00 | | 0.00 | | |
| 101-171-862.00 | TRAVEL - CONFERENCES | 2,500.00 | 2,500.00 | | 0.00 | | 2,500.00 | | 0.00 | | |
| Total Dept 171 - SUPERVISOR | | 37,600.00 |  | 37,600.00 |  | 32,870.49 |  | 4,729.51 |  | 87.42 |  |
| Dept 175 - MANAGER |  |  |  | |  | |  | |  | | |
| 101-175-701.00 | WAGES - DEPARTMENT HEAD | 103,095.00 | 103,095.00 | | 103,837.12 | | (742.12) | | 100.72 | | |
| 101-175-702.00 | WAGES - SUPPORT STAFF | 47,550.00 | 47,550.00 | | 48,101.48 | | (551.48) | | 101.16 | | |
| 101-175-703.00 | OVERTIME | 0.00 | 0.00 | | 1,342.87 | | (1,342.87) | | 100.00 | | |
| 101-175-710.00 | SICK PAY | 0.00 | 0.00 | | 1,800.00 | | (1,800.00) | | 100.00 | | |
| 101-175-710.01 | VACATION PAY | 0.00 | 0.00 | | 4,172.73 | | (4,172.73) | | 100.00 | | |
| 101-175-711.00 | INSURANCE OPT OUT | 5,725.00 | 5,725.00 | | 5,705.52 | | 19.48 | | 99.66 | | |
| 101-175-715.00 | FICA | 11,965.00 | 11,965.00 | | 12,450.80 | | (485.80) | | 104.06 | | |
| 101-175-716.00 | HEALTH INSURANCE | 15,500.00 | 10,000.00 | | 9,898.00 | | 102.00 | | 98.98 | | |
| 101-175-716.01 | HEALTH INSURANCE - RETIREE | 0.00 | 5,500.00 | | 4,957.93 | | 542.07 | | 90.14 | | |
| 101-175-717.00 | LIFE INS/STD/LTD | 2,700.00 | 2,700.00 | | 2,593.57 | | 106.43 | | 96.06 | | |
| 101-175-718.00 | PENSION | 16,750.00 | 16,750.00 | | 16,126.31 | | 623.69 | | 96.28 | | |
| 101-175-732.00 | DUES/SUBS/PUBL | 2,000.00 | 2,000.00 | | 1,432.00 | | 568.00 | | 71.60 | | |
| 101-175-740.00 | OPERATING SUPPLIES | 500.00 | 3,500.00 | | 2,689.55 | | 810.45 | | 76.84 | | |
| 101-175-853.00 | TELEPHONE | 840.00 | 840.00 | | 840.00 | | 0.00 | | 100.00 | | |
| 101-175-862.00 | TRAVEL - CONFERENCES | 2,500.00 | 2,500.00 | | 2,721.00 | | (221.00) | | 108.84 | | |
| 101-175-862.01 | TRAVEL - CONFERENCES - STAFF | 1,000.00 | 1,000.00 | | 1,050.00 | | (50.00) | | 105.00 | | |

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| Total Dept 175 | - MANAGER | 210,125.00 |  | 213,125.00 |  | 219,718.88 |  | (6,593.88) | 103.09 |
| Dept 200 - GENERAL SERVICES\_ADMIN | | | | | | | | | |
| 101-200-702.00 | WAGES - SUPPORT STAFF | 63,015.00 | 23,515.00 | | 23,255.40 | | 259.60 | | 98.90 |
| 101-200-703.00 | OVERTIME | 500.00 | 500.00 | | 0.00 | | 500.00 | | 0.00 |
| 101-200-711.00 | INSURANCE OPT OUT | 0.00 | 1,500.00 | | 1,426.38 | | 73.62 | | 95.09 |
| 101-200-715.00 | FICA | 4,860.00 | 4,860.00 | | 1,888.26 | | 2,971.74 | | 38.85 |
| 101-200-716.00 | HEALTH INSURANCE | 15,000.00 | 5,000.00 | | 0.00 | | 5,000.00 | | 0.00 |
| 101-200-716.01 | HEALTH INSURANCE - RETIREE | 4,050.00 | 4,050.00 | | 3,860.92 | | 189.08 | | 95.33 |
| 101-200-717.00 | LIFE INS/STD/LTD | 750.00 | 750.00 | | 77.55 | | 672.45 | | 10.34 |
| 101-200-718.00 | PENSION | 3,830.00 | 3,830.00 | | 1,298.06 | | 2,531.94 | | 33.89 |
| 101-200-724.00 | OPEB TRUST CONTRIBUTION | 28,000.00 | 28,000.00 | | 28,000.00 | | 0.00 | | 100.00 |
| 101-200-727.00 | OFFICE SUPPLIES | 10,000.00 | 10,000.00 | | 5,687.98 | | 4,312.02 | | 56.88 |
| 101-200-730.00 | POSTAGE | 15,000.00 | 13,000.00 | | 9,103.69 | | 3,896.31 | | 70.03 |
| 101-200-732.00 | DUES/SUBS/PUBL | 8,000.00 | 8,000.00 | | 8,408.65 | | (408.65) | | 105.11 |
| 101-200-740.00 | OPERATING SUPPLIES | 6,000.00 | 3,000.00 | | 3,474.57 | | (474.57) | | 115.82 |
| 101-200-742.00 | SOFTWARE PROGRAMS/FEES | 10,000.00 | 6,425.00 | | 5,466.53 | | 958.47 | | 85.08 |

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| GL NUMBER | | DESCRIPTION | ORIGINAL 2021 12/31/2021 BALANCE % BDGT BUDGET AMENDED BUDGET NORMAL (ABNORMAL) NORMAL (ABNORMAL) USED | | | | | | | | | |
| Fund 101 - GENERAL | |  |  |  | |  | |  | |  | | |
| Expenditures | |  |  |  | |  | |  | |  | | |
| 101-200-747.00 | | SMALL TOOLS & EQUIPMENT | 500.00 | 500.00 | | 100.62 | | 399.38 | | 20.12 | | |
| 101-200-811.00 | | PURCHASED SERVICE | 24,000.00 | 52,550.00 | | 47,787.51 | | 4,762.49 | | 90.94 | | |
| 101-200-814.00 | | PURCHASED MAINT. SERVICE | 3,200.00 | 3,200.00 | | 1,627.40 | | 1,572.60 | | 50.86 | | |
| 101-200-815.00 | | OTHER FEES | 2,000.00 | 3,600.00 | | 3,592.75 | | 7.25 | | 99.80 | | |
| 101-200-820.00 | | ENGINEERING SERVICES | 2,500.00 | 900.00 | | 0.00 | | 900.00 | | 0.00 | | |
| 101-200-827.00 | | LEGAL SERVICES - GEN TWP | 42,000.00 | 38,000.00 | | 37,375.30 | | 624.70 | | 98.36 | | |
| 101-200-853.00 | | TELEPHONE | 2,500.00 | 5,050.00 | | 5,020.03 | | 29.97 | | 99.41 | | |
| 101-200-855.00 | | LOCAL PUBLIC BROADCASTING | 193,000.00 | 186,400.00 | | 146,170.00 | | 40,230.00 | | 78.42 | | |
| 101-200-861.00 | | MILEAGE REIMB | 100.00 | 100.00 | | 0.00 | | 100.00 | | 0.00 | | |
| 101-200-903.00 | | NOTICES AND PUBLICATIONS | 2,500.00 | 2,500.00 | | 2,130.01 | | 369.99 | | 85.20 | | |
| 101-200-912.00 | | INSURANCE/BOND-GENERAL | 35,000.00 | 38,000.00 | | 37,748.24 | | 251.76 | | 99.34 | | |
| 101-200-913.00 | | WORKER'S COMP. | 10,200.00 | 7,200.00 | | 7,259.72 | | (59.72) 100.83 | | | | |
| 101-200-914.00 | | HEALTH MGMT | 200.00 | 1,700.00 | | 1,710.00 | | (10.00) 100.59 | | | | |
| 101-200-921.00 | | UTILITIES - ELECTRIC | 42,000.00 | 39,450.00 | | 33,381.59 | | 6,068.41 | | 84.62 | | |
| 101-200-922.00 | | UTILITIES - CABLE/INTERNET | 5,000.00 | 5,900.00 | | 5,884.42 | | 15.58 | | 99.74 | | |
| 101-200-923.00 | | UTILITIES - NATURAL GAS | 8,000.00 | 11,575.00 | | 11,562.52 | | 12.48 | | 99.89 | | |
| 101-200-924.00 | | UTILITIES - WASTE/RECYCLE | 3,800.00 | 4,350.00 | | 4,335.90 | | 14.10 | | 99.68 | | |
| 101-200-927.00 | | UTILITIES - WATER | 3,000.00 | 3,000.00 | | 2,950.73 | | 49.27 | | 98.36 | | |
| 101-200-982.00 | | SOFTWARE PROGRAMS | 0.00 | 5,100.00 | | 5,017.00 | | 83.00 | | 98.37 | | |
| 101-200-983.00 | | EQUIPMENT | 5,000.00 | 5,000.00 | | 3,796.15 | | 1,203.85 | | 75.92 | | |
| 101-200-991.00 | | DEBT SERVICE - PRINCIPAL | 1,465.00 | 1,465.00 | | 1,716.26 | | (251.26) 117.15 | | | | |
| 101-200-992.00 | | DEBT SERVICE - INTEREST | 300.00 | 300.00 | | 323.81 | | (23.81) 107.94 | | | | |
| Total Dept 200 | - GENERAL SERVICES\_ADMIN | | 555,270.00 |  | 528,270.00 |  | 451,437.95 |  | 76,832.05 |  | 85.46 |  |
| Dept 209 - ASSESSOR | |  |  |  | |  | |  | |  | | |
| 101-209-701.00 | | WAGES - DEPARTMENT HEAD | 82,125.00 | 82,400.00 | | 82,399.08 | | 0.92 | | 100.00 | | |
| 101-209-702.00 | | WAGES - SUPPORT STAFF | 53,945.00 | 53,270.00 | | 47,827.10 | | 5,442.90 | | 89.78 | | |
| 101-209-710.01 | | VACATION PAY | 10,315.00 | 10,315.00 | | 9,213.79 | | 1,101.21 | | 89.32 | | |
| 101-209-711.00 | | INSURANCE OPT OUT | 5,425.00 | 5,425.00 | | 5,406.48 | | 18.52 | | 99.66 | | |
| 101-209-712.00 | | COMPENSATION-BD. OF REVIEW | 2,000.00 | 2,000.00 | | 1,560.00 | | 440.00 | | 78.00 | | |
| 101-209-715.00 | | FICA | 11,000.00 | 11,000.00 | | 10,534.93 | | 465.07 | | 95.77 | | |
| 101-209-716.00 | | HEALTH INSURANCE | 20,000.00 | 20,000.00 | | 19,938.27 | | 61.73 | | 99.69 | | |
| 101-209-717.00 | | LIFE INS/STD/LTD | 2,600.00 | 2,600.00 | | 2,548.56 | | 51.44 | | 98.02 | | |
| 101-209-718.00 | | PENSION | 16,330.00 | 16,730.00 | | 16,723.11 | | 6.89 | | 99.96 | | |
| 101-209-727.00 | | OFFICE SUPPLIES | 500.00 | 500.00 | | 119.17 | | 380.83 | | 23.83 | | |
| 101-209-730.00 | | POSTAGE | 4,500.00 | 4,500.00 | | 3,732.72 | | 767.28 | | 82.95 | | |
| 101-209-732.00 | | DUES/SUBS/PUBL | 500.00 | 500.00 | | 343.00 | | 157.00 | | 68.60 | | |
| 101-209-740.00 | | OPERATING SUPPLIES/MAPS | 1,500.00 | 500.00 | | 278.68 | | 221.32 | | 55.74 | | |
| 101-209-742.00 | | SOFTWARE PROGRAMS | 2,200.00 | 2,200.00 | | 2,151.00 | | 49.00 | | 97.77 | | |
| 101-209-751.00 | | GAS & OIL | 500.00 | 500.00 | | 254.97 | | 245.03 | | 50.99 | | |
| 101-209-811.00 | | PURCHASED SERVICE | 2,000.00 | 2,500.00 | | 2,472.66 | | 27.34 | | 98.91 | | |
| 101-209-814.00 | | PURCHASED MAINT. SERVICE | 600.00 | 600.00 | | 537.50 | | 62.50 | | 89.58 | | |
| 101-209-820.00 | | ENGINEERING SERVICES | 0.00 | 2,000.00 | | 1,910.83 | | 89.17 | | 95.54 | | |
| 101-209-827.00 | | LEGAL SERVICE | 7,000.00 | 7,000.00 | | 4,378.03 | | 2,621.97 | | 62.54 | | |
| 101-209-862.00 | | TRAVEL - CONFERENCES | 250.00 | 250.00 | | 0.00 | | 250.00 | | 0.00 | | |
| 101-209-862.01 | | TRAVEL - CONFERENCES - STAFF | 250.00 | 250.00 | | 0.00 | | 250.00 | | 0.00 | | |
| 101-209-903.00 | | NOTICES | 1,200.00 | 1,200.00 | | 696.79 | | 503.21 | | 58.07 | | |
| 101-209-939.00 | | MAINT. - VEHICLE | 500.00 | 500.00 | | 0.00 | | 500.00 | | 0.00 | | |
| 101-209-960.00 | | TUITION/TRAINING | 500.00 | 500.00 | | 25.00 | | 475.00 | | 5.00 | | |
| Total Dept 209 | - ASSESSOR | | 225,740.00 |  | 227,240.00 |  | 213,051.67 |  | 14,188.33 |  | 93.76 |  |

Dept 215 - CLERK

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| GL NUMBER | | DESCRIPTION | ORIGINAL 2021 12/31/2021 BALANCE BUDGET AMENDED BUDGET NORMAL (ABNORMAL) NORMAL (ABNORMAL) | | | | | | | % BDGT USED | | |
| Fund 101 - GENERAL | |  |  |  | |  | |  | |  | | |
| Expenditures | |  |  |  | |  | |  | |  | | |
| 101-215-701.00 | | WAGES - DEPARTMENT HEAD | 15,000.00 | 15,000.00 | | 14,999.92 | | 0.08 | | 100.00 | | |
| 101-215-702.00 | | WAGES - SUPPORT STAFF | 45,260.00 | 63,260.00 | | 62,857.36 | | 402.64 | | 99.36 | | |
| 101-215-703.00 | | OVERTIME | 3,500.00 | 4,100.00 | | 4,078.22 | | 21.78 | | 99.47 | | |
| 101-215-711.00 | | INSURANCE OPT OUT | 2,415.00 | 2,415.00 | | 2,402.16 | | 12.84 | | 99.47 | | |
| 101-215-712.00 | | ELECTION - INSPECTORS | 31,590.00 | 28,990.00 | | 21,162.50 | | 7,827.50 | | 73.00 | | |
| 101-215-715.00 | | FICA | 5,100.00 | 6,300.00 | | 6,255.40 | | 44.60 | | 99.29 | | |
| 101-215-716.00 | | HEALTH INSURANCE | 7,000.00 | 7,000.00 | | 6,431.44 | | 568.56 | | 91.88 | | |
| 101-215-717.00 | | LIFE INS/STD/LTD | 1,150.00 | 1,150.00 | | 1,143.42 | | 6.58 | | 99.43 | | |
| 101-215-718.00 | | PENSION | 6,260.00 | 7,060.00 | | 7,057.66 | | 2.34 | | 99.97 | | |
| 101-215-727.00 | | OFFICE SUPPLIES | 2,500.00 | 8,300.00 | | 8,262.29 | | 37.71 | | 99.55 | | |
| 101-215-730.00 | | POSTAGE | 5,000.00 | 7,850.00 | | 7,844.81 | | 5.19 | | 99.93 | | |
| 101-215-732.00 | | DUES/SUBS/PUBL | 250.00 | 250.00 | | 360.00 | | (110.00) | | 144.00 | | |
| 101-215-740.00 | | OPERATING SUPPLIES | 500.00 | 500.00 | | 77.86 | | 422.14 | | 15.57 | | |
| 101-215-747.00 | | SMALL TOOLS & EQUIPMENT | 3,000.00 | 0.00 | | 0.00 | | 0.00 | | 0.00 | | |
| 101-215-811.00 | | PURCHASED SERVICE | 4,000.00 | 1,200.00 | | 1,181.37 | | 18.63 | | 98.45 | | |
| 101-215-813.00 | | COUNTY ELECTION SERVICES | 3,350.00 | 500.00 | | 0.00 | | 500.00 | | 0.00 | | |
| 101-215-816.00 | | PURCHASED CLEANING SERV. | 250.00 | 250.00 | | 75.00 | | 175.00 | | 30.00 | | |
| 101-215-853.00 | | TELEPHONE | 180.00 | 180.00 | | 180.00 | | 0.00 | | 100.00 | | |
| 101-215-862.00 | | TRAVEL - CONFERENCES | 2,000.00 | 2,000.00 | | 248.95 | | 1,751.05 | | 12.45 | | |
| 101-215-862.01 | | TRAVEL - CONFERENCES - STAFF | 2,100.00 | 2,100.00 | | 0.00 | | 2,100.00 | | 0.00 | | |
| 101-215-914.00 | | HEALTH MGMT | 500.00 | 500.00 | | 0.00 | | 500.00 | | 0.00 | | |
| Total Dept 215 | - CLERK | | 140,905.00 |  | 158,905.00 |  | 144,618.36 |  | 14,286.64 |  | 91.01 |  |
| Dept 223 - FINANCE | |  |  |  | |  | |  | |  | | |
| 101-223-701.00 | | WAGES - DEPARTMENT HEAD | 37,750.00 | 35,090.00 | | 34,626.71 | | 463.29 | | 98.68 | | |
| 101-223-702.00 | | WAGES - SUPPORT STAFF | 105,500.00 | 107,200.00 | | 104,563.55 | | 2,636.45 | | 97.54 | | |
| 101-223-703.00 | | OVERTIME | 500.00 | 500.00 | | 265.49 | | 234.51 | | 53.10 | | |
| 101-223-710.01 | | VACATION PAY | 2,100.00 | 2,100.00 | | 3,789.66 | | (1,689.66) | | 180.46 | | |
| 101-223-711.00 | | INSURANCE OPT OUT | 0.00 | 225.00 | | 225.27 | | (0.27) | | 100.12 | | |
| 101-223-715.00 | | FICA | 11,000.00 | 11,000.00 | | 9,986.75 | | 1,013.25 | | 90.79 | | |
| 101-223-716.00 | | HEALTH INSURANCE | 35,000.00 | 35,525.00 | | 35,512.95 | | 12.05 | | 99.97 | | |
| 101-223-717.00 | | LIFE INS/STD/LTD | 1,950.00 | 1,950.00 | | 1,859.94 | | 90.06 | | 95.38 | | |
| 101-223-718.00 | | PENSION | 11,680.00 | 11,890.00 | | 11,887.59 | | 2.41 | | 99.98 | | |
| 101-223-727.00 | | OFFICE SUPPLIES | 500.00 | 500.00 | | 460.28 | | 39.72 | | 92.06 | | |
| 101-223-732.00 | | DUES/SUBS/PUBL | 1,000.00 | 1,000.00 | | 465.00 | | 535.00 | | 46.50 | | |
| 101-223-742.00 | | SOFTWARE PROGRAMS | 15,000.00 | 15,000.00 | | 12,150.00 | | 2,850.00 | | 81.00 | | |
| 101-223-817.00 | | ACCOUNTING SERVICE | 10,000.00 | 10,000.00 | | 6,180.00 | | 3,820.00 | | 61.80 | | |
| 101-223-817.01 | | AUDIT SERVICES | 12,900.00 | 12,900.00 | | 12,900.00 | | 0.00 | | 100.00 | | |
| 101-223-853.00 | | TELEPHONE | 540.00 | 540.00 | | 540.00 | | 0.00 | | 100.00 | | |
| 101-223-861.00 | | MILEAGE REIMB | 200.00 | 200.00 | | 0.00 | | 200.00 | | 0.00 | | |
| 101-223-862.00 | | TRAVEL - CONFERENCES | 2,500.00 | 2,500.00 | | 1,053.57 | | 1,446.43 | | 42.14 | | |
| 101-223-862.01 | | TRAVEL - CONFERENCES - STAFF | 1,500.00 | 1,500.00 | | 941.20 | | 558.80 | | 62.75 | | |
| 101-223-960.00 | | TUITION/TRAINING | 2,000.00 | 2,000.00 | | 770.97 | | 1,229.03 | | 38.55 | | |
| Total Dept 223 | - FINANCE | | 251,620.00 |  | 251,620.00 |  | 238,178.93 |  | 13,441.07 |  | 94.66 |  |
| Dept 228 - INFORMATION TECHNOLOGY | | | | | | | | | | | | |
| 101-228-701.00 | WAGES - DEPARTMENT HEAD | | 70,710.00 | 70,710.00 | | 70,816.59 | | (106.59) | | 100.15 | | |
| 101-228-711.00 | INSURANCE OPT OUT | | 5,725.00 | 5,725.00 | | 5,705.52 | | 19.48 | | 99.66 | | |
| 101-228-715.00 | FICA | | 5,850.00 | 5,850.00 | | 5,853.93 | | (3.93) | | 100.07 | | |
| 101-228-717.00 | LIFE INS/STD/LTD | | 1,400.00 | 1,400.00 | | 1,364.64 | | 35.36 | | 97.47 | | |
| 101-228-718.00 | PENSION | | 7,070.00 | 7,070.00 | | 7,081.62 | | (11.62) | | 100.16 | | |
| 101-228-727.00 | OFFICE SUPPLIES | | 500.00 | 500.00 | | 50.00 | | 450.00 | | 10.00 | | |

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| GL NUMBER | | DESCRIPTION | ORIGINAL 2021 12/31/2021 BALANCE % BDGT BUDGET AMENDED BUDGET NORMAL (ABNORMAL) NORMAL (ABNORMAL) USED | | | | | | | | | |
| Fund 101 - GENERAL | |  |  |  | |  | |  | |  | | |
| Expenditures | |  |  |  | |  | |  | |  | | |
| 101-228-732.00 | | DUES/SUBS/PUBL | 250.00 | 250.00 | | 0.00 | | 250.00 | | 0.00 | | |
| 101-228-747.00 | | SMALL TOOLS & EQUIPMENT | 500.00 | 500.00 | | 0.00 | | 500.00 | | 0.00 | | |
| 101-228-810.00 | | COMPUTER SERVICE | 10,000.00 | 10,000.00 | | 3,120.00 | | 6,880.00 | | 31.20 | | |
| 101-228-811.00 | | PURCHASED SERVICE | 2,500.00 | 5,000.00 | | 4,950.00 | | 50.00 | | 99.00 | | |
| 101-228-862.00 | | TRAVEL - CONFERENCES | 2,500.00 | 2,500.00 | | 60.00 | | 2,440.00 | | 2.40 | | |
| 101-228-983.00 | | EQUIPMENT | 10,000.00 | 7,500.00 | | 0.00 | | 7,500.00 | | 0.00 | | |
| Total Dept 228 - INFORMATION TECHNOLOGY | | | 117,005.00 |  | 117,005.00 |  | 99,002.30 |  | 18,002.70 |  | 84.61 |  |
| Dept 253 - TREASURER | |  |  |  | |  | |  | |  | | |
| 101-253-701.00 | | WAGES - DEPARTMENT HEAD | 15,000.00 | 15,000.00 | | 14,999.92 | | 0.08 | | 100.00 | | |
| 101-253-702.00 | | WAGES - SUPPORT STAFF | 3,120.00 | 2,150.00 | | 2,143.70 | | 6.30 | | 99.71 | | |
| 101-253-703.00 | | OVERTIME | 250.00 | 1,310.00 | | 1,308.75 | | 1.25 | | 99.90 | | |
| 101-253-715.00 | | FICA | 1,405.00 | 1,405.00 | | 1,262.92 | | 142.08 | | 89.89 | | |
| 101-253-716.00 | | HEALTH INSURANCE | 10,000.00 | 6,560.00 | | 6,552.53 | | 7.47 | | 99.89 | | |
| 101-253-717.00 | | LIFE INS/STD/LTD | 310.00 | 310.00 | | 310.20 | | (0.20) 100.06 | | | | |
| 101-253-718.00 | | PENSION | 1,850.00 | 1,850.00 | | 1,630.83 | | 219.17 | | 88.15 | | |
| 101-253-730.00 | | POSTAGE | 0.00 | 5,350.00 | | 5,123.09 | | 226.91 | | 95.76 | | |
| 101-253-732.00 | | DUES/SUBS/PUBL | 500.00 | 500.00 | | 429.48 | | 70.52 | | 85.90 | | |
| 101-253-740.00 | | OPERATING SUPPLIES | 500.00 | 500.00 | | 60.00 | | 440.00 | | 12.00 | | |
| 101-253-742.00 | | SOFTWARE PROGRAMS | 2,900.00 | 2,900.00 | | 2,823.00 | | 77.00 | | 97.34 | | |
| 101-253-814.00 | | PURCHASED MAINT. SERVICE | 1,800.00 | 1,800.00 | | 1,767.00 | | 33.00 | | 98.17 | | |
| 101-253-853.00 | | TELEPHONE | 0.00 | 0.00 | | 7.50 | | (7.50) 100.00 | | | | |
| 101-253-862.00 | | TRAVEL - CONFERENCES | 2,500.00 | 2,500.00 | | 1,677.12 | | 822.88 | | 67.08 | | |
| 101-253-862.01 | | TRAVEL - CONFERENCES - STAFF | 2,000.00 | 2,000.00 | | 100.00 | | 1,900.00 | | 5.00 | | |
| Total Dept 253 | - TREASURER | | 42,135.00 |  | 44,135.00 |  | 40,196.04 |  | 3,938.96 |  | 91.08 |  |
| Dept 265 - MAINTENANCE | | | | | | | | | | | | |
| 101-265-701.00 | WAGES - DEPARTMENT HEAD | | 12,000.00 | 12,000.00 | | 12,000.04 | | (0.04) 100.00 | | | | |
| 101-265-702.00 | WAGES - SUPPORT STAFF | | 131,720.00 | 122,350.00 | | 122,343.50 | | 6.50 | | 99.99 | | |
| 101-265-703.00 | OVERTIME | | 2,000.00 | 2,000.00 | | 699.08 | | 1,300.92 | | 34.95 | | |
| 101-265-715.00 | FICA | | 11,150.00 | 11,045.00 | | 9,562.08 | | 1,482.92 | | 86.57 | | |
| 101-265-716.00 | HEALTH INSURANCE | | 45,000.00 | 54,475.00 | | 54,475.06 | | (0.06) 100.00 | | | | |
| 101-265-716.01 | HEALTH INSURANCE - RETIREE | | 4,050.00 | 4,050.00 | | 3,863.96 | | 186.04 | | 95.41 | | |
| 101-265-717.00 | LIFE INS/STD/LTD | | 2,800.00 | 2,800.00 | | 2,722.89 | | 77.11 | | 97.25 | | |
| 101-265-718.00 | PENSION | | 17,500.00 | 17,500.00 | | 15,313.75 | | 2,186.25 | | 87.51 | | |
| 101-265-740.00 | OPERATING SUPPLIES | | 9,000.00 | 9,000.00 | | 7,994.51 | | 1,005.49 | | 88.83 | | |
| 101-265-747.00 | SMALL TOOLS & EQUIPMENT | | 4,000.00 | 4,000.00 | | 1,492.72 | | 2,507.28 | | 37.32 | | |
| 101-265-748.00 | PERSONAL EQUIP. - ALLOWANCE | | 2,000.00 | 2,000.00 | | 1,508.43 | | 491.57 | | 75.42 | | |
| 101-265-751.00 | GAS & OIL | | 3,000.00 | 4,900.00 | | 4,885.67 | | 14.33 | | 99.71 | | |
| 101-265-811.00 | PURCHASED SERVICE | | 8,000.00 | 6,100.00 | | 5,242.18 | | 857.82 | | 85.94 | | |
| 101-265-853.00 | TELEPHONE | | 540.00 | 540.00 | | 360.00 | | 180.00 | | 66.67 | | |
| 101-265-931.00 | MAINT. - BUILDING | | 25,000.00 | 25,000.00 | | 3,795.14 | | 21,204.86 | | 15.18 | | |
| 101-265-932.00 | MAINT. - GROUNDS | | 13,000.00 | 13,000.00 | | 3,341.75 | | 9,658.25 | | 25.71 | | |
| 101-265-934.00 | MAINT. - MACHINE | | 2,000.00 | 2,000.00 | | 716.92 | | 1,283.08 | | 35.85 | | |
| 101-265-939.00 | MAINT. - VEHICLE | | 5,000.00 | 5,000.00 | | 4,713.71 | | 286.29 | | 94.27 | | |
| 101-265-945.00 | RENTALS - EQUIPMENT | | 500.00 | 500.00 | | 0.00 | | 500.00 | | 0.00 | | |
| Total Dept 265 | - MAINTENANCE | | 298,260.00 |  | 298,260.00 |  | 255,031.39 |  | 43,228.61 |  | 85.51 |  |
| Dept 276 - CEMETERY | |  |  |  | |  | |  | |  | | |
| 101-276-705.00 | | WAGES - MAINTENANCE | 10,000.00 | 12,525.00 | | 12,506.49 | | 18.51 | | 99.85 | | |

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| GL NUMBER | | DESCRIPTION | ORIGINAL 2021  BUDGET AMENDED BUDGET NORMAL | | | | | 12/31/2021 BALANCE % BDGT (ABNORMAL) NORMAL (ABNORMAL) USED | | | | | |
| Fund 101 - GENERAL | |  |  |  | |  | |  |  | |  | | |
| Expenditures | |  |  |  | |  | |  |  | |  | | |
| 101-276-706.00 | | CEMETERY OVERTIME | 500.00 | 500.00 | |  | | 423.54 | 76.46 | | 84.71 | | |
| 101-276-715.00 | | FICA | 805.00 | 805.00 | |  | | 889.59 | (84.59) 110.51 | | | | |
| 101-276-716.00 | | HEALTH INSURANCE | 5,000.00 | 4,685.00 | |  | | 52.47 | 4,632.53 | | 1.12 | | |
| 101-276-717.00 | | LIFE INS/STD/LTD | 200.00 | 200.00 | |  | | 0.00 | 200.00 | | 0.00 | | |
| 101-276-718.00 | | PENSION | 1,260.00 | 1,575.00 | |  | | 1,551.57 | 23.43 | | 98.51 | | |
| 101-276-740.00 | | OPERATING SUPPLIES | 2,000.00 | 2,000.00 | |  | | 1,421.97 | 578.03 | | 71.10 | | |
| 101-276-742.00 | | SOFTWARE PROGRAMS | 2,200.00 | 2,200.00 | |  | | 1,955.00 | 245.00 | | 88.86 | | |
| 101-276-811.00 | | PURCHASED SERVICE | 7,000.00 | 4,475.00 | |  | | 4,328.00 | 147.00 | | 96.72 | | |
| 101-276-924.00 | | UTILITIES - WASTE/RECYCLE | 550.00 | 630.00 | |  | | 627.00 | 3.00 | | 99.52 | | |
| 101-276-927.00 | | UTILITIES - WATER | 1,000.00 | 920.00 | |  | | 462.79 | 457.21 | | 50.30 | | |
| 101-276-931.00 | | REPAIRS - MAINT. | 500.00 | 500.00 | |  | | 0.00 | 500.00 | | 0.00 | | |
| 101-276-932.00 | | MAINT. - GROUNDS | 2,500.00 | 2,500.00 | |  | | 1,680.63 | 819.37 | | 67.23 | | |
| 101-276-945.00 | | RENTALS - EQUIPMENT | 2,500.00 | 2,500.00 | |  | | 1,835.00 | 665.00 | | 73.40 | | |
| Total Dept 276 | - CEMETERY | | 36,015.00 |  | 36,015.00 |  | 27,734.05 | |  | 8,280.95 |  | 77.01 |  |
| Dept 310 - ENFORCEMENT (ORD, UNSAFE BDG, RENTAL) | | | | | | | | | | | | | |
| 101-310-702.00 | WAGES - SUPPORT STAFF | | 20,425.00 | 28,570.00 | | 28,568.20 | | | 1.80 | | 99.99 | | |
| 101-310-715.00 | FICA | | 1,565.00 | 2,190.00 | | 2,185.47 | | | 4.53 | | 99.79 | | |
| 101-310-740.00 | OPERATING SUPPLIES | | 2,000.00 | 2,000.00 | | 1,726.60 | | | 273.40 | | 86.33 | | |
| 101-310-811.00 | PURCHASED SERVICE | | 65,000.00 | 56,230.00 | | 22,990.00 | | | 33,240.00 | | 40.89 | | |
| 101-310-827.00 | LEGAL SERVICES - GEN TWP | | 30,000.00 | 30,000.00 | | 29,194.73 | | | 805.27 | | 97.32 | | |
| 101-310-862.00 | TRAVEL - CONFERENCES | | 1,000.00 | 1,000.00 | | 0.00 | | | 1,000.00 | | 0.00 | | |
| Total Dept 310 - ENFORCEMENT (ORD, UNSAFE BDG, RENTAL) | | | 119,990.00 |  | 119,990.00 |  | 84,665.00 | |  | 35,325.00 |  | 70.56 |  |
| Dept 400 - PLANNING/ZONING | | | | | | | | | | | | | |
| 101-400-703.00 | OVERTIME | | 1,000.00 |  | 2,000.00 |  | 1,332.40 | |  | 667.60 |  | 66.62 |  |
| 101-400-712.00 | PLANNING/APPEALS BOARD | | 10,000.00 |  | 10,000.00 |  | 7,100.00 | |  | 2,900.00 |  | 71.00 |  |
| 101-400-715.00 | FICA | | 840.00 |  | 840.00 |  | 641.78 | |  | 198.22 |  | 76.40 |  |
| 101-400-718.00 | PENSION | | 100.00 |  | 200.00 |  | 133.27 | |  | 66.73 |  | 66.64 |  |
| 101-400-727.00 | OFFICE SUPPLIES | | 200.00 |  | 200.00 |  | 60.00 | |  | 140.00 |  | 30.00 |  |
| 101-400-732.00 | DUES/SUBS/PUBL | | 360.00 |  | 360.00 |  | 0.00 | |  | 360.00 |  | 0.00 |  |
| 101-400-742.00 | SOFTWARE PROGRAMS | | 2,000.00 |  | 4,000.00 |  | 3,766.83 | |  | 233.17 |  | 94.17 |  |
| 101-400-811.00 | PURCHASED SERVICE | | 3,000.00 |  | 1,000.00 |  | 0.00 | |  | 1,000.00 |  | 0.00 |  |
| 101-400-820.00 | ENGINEERING SERVICES | | 36,500.00 |  | 23,950.00 |  | 1,565.50 | |  | 22,384.50 |  | 6.54 |  |
| 101-400-821.00 | PLANNING CONSULTANT | | 35,000.00 |  | 46,450.00 |  | 46,428.75 | |  | 21.25 |  | 99.95 |  |
| 101-400-827.00 | LEGAL SERVICES - GEN. TWP. | | 25,000.00 |  | 25,000.00 |  | 17,923.00 | |  | 7,077.00 |  | 71.69 |  |
| 101-400-861.00 | MILEAGE REIMB | | 0.00 |  | 25.00 |  | 21.51 | |  | 3.49 |  | 86.04 |  |
| 101-400-862.00 | TRAVEL - CONFERENCES | | 500.00 |  | 475.00 |  | 250.00 | |  | 225.00 |  | 52.63 |  |
| 101-400-903.00 | NOTICES | | 10,000.00 |  | 9,450.00 |  | 3,640.41 | |  | 5,809.59 |  | 38.52 |  |
| 101-400-960.00 | TUITION/TRAINING | | 0.00 |  | 550.00 |  | 550.00 | |  | 0.00 |  | 100.00 |  |
| Total Dept 400 | - PLANNING/ZONING | | 124,500.00 |  | 124,500.00 |  | 83,413.45 | |  | 41,086.55 |  | 67.00 |  |
| Dept 446 - INFRASTRUCTURE MAINTENANCE | | | | | | | | | | | | | |
| 101-446-965.00 | DRAINS - AT LARGE | | 9,650.00 | 34,650.00 | | 1,910.27 | | | 32,739.73 | | 5.51 | | |
| 101-446-969.00 | ROAD MAINTENANCE | | 250,000.00 | 250,000.00 | | 225,488.36 | | | 24,511.64 | | 90.20 | | |
| 101-446-969.01 | SIDEWALK MAINTENANCE | | 70,000.00 | 70,000.00 | | 131,703.74 | | | (61,703.74) 188.15 | | | | |

Total Dept 446 - INFRASTRUCTURE MAINTENANCE

329,650.00

354,650.00

359,102.37

(4,452.37)

101.26

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|  | | ORIGINAL | 2021 | 12/31/2021 | BALANCE | % BDGT |
| GL NUMBER | DESCRIPTION | BUDGET | AMENDED BUDGET | NORMAL (ABNORMAL) | NORMAL (ABNORMAL) | USED |

Fund 101 - GENERAL

Expenditures

Dept 751 - RECREATION

|  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| 101-751-740.00 | OPERATING SUPPLIES | 3,500.00 |  | 3,500.00 |  | 1,705.00 |  | 1,795.00 |  | 48.71 |
| 101-751-747.00 | SMALL TOOLS & EQUIPMENT | 5,000.00 |  | 2,200.00 |  | 0.00 |  | 2,200.00 |  | 0.00 |
| 101-751-811.00 | PURCHASED SERVICE | 500.00 |  | 1,300.00 |  | 1,288.00 |  | 12.00 |  | 99.08 |
| 101-751-921.00 | UTILITIES - ELECTRIC | 2,000.00 |  | 1,950.00 |  | 369.09 |  | 1,580.91 |  | 18.93 |
| 101-751-924.00 | UTILITIES - WASTE/RECYCLE | 500.00 |  | 550.00 |  | 546.00 |  | 4.00 |  | 99.27 |
| 101-751-927.00 | UTILITIES - WATER | 300.00 |  | 300.00 |  | 145.23 |  | 154.77 |  | 48.41 |
| 101-751-932.00 | REPAIRS - MAINT. GROUNDS | 10,000.00 |  | 20,000.00 |  | 19,969.25 |  | 30.75 |  | 99.85 |
| 101-751-970.00 | CAPITAL OUTLAY | 50,000.00 |  | 42,000.00 |  | 0.00 |  | 42,000.00 |  | 0.00 |
| 101-751-983.00 | EQUIPMENT | 25,000.00 |  | 25,000.00 |  | 0.00 |  | 25,000.00 |  | 0.00 |
| Total Dept 751 | - RECREATION | 96,800.00 |  | 96,800.00 |  | 24,022.57 |  | 72,777.43 |  | 24.82 |
| Dept 890 - CONTINGENCY | | | | | | | | | | |
| 101-890-955.00 | CONTINGENT EXPENSES | 150,000.00 | 100,400.00 | | 0.00 | | 100,400.00 | | 0.00 | |
| Total Dept 890 - CONTINGENCY | | 150,000.00 |  | 100,400.00 |  | 0.00 |  | 100,400.00 |  | 0.00 |
| Dept 999 - OPERATING TRANSFERS | | | | | | | | | | |
| 101-999-999.00 | INTERFUND TRANSFERS OUT | 5,517,484.00 | 5,542,084.00 | | 5,542,084.00 | | 0.00 | | 100.00 | |
| Total Dept 999 - OPERATING TRANSFERS | | 5,517,484.00 | | 5,542,084.00 | | 5,542,084.00 |  | 0.00 | | 100.00 |
| TOTAL EXPENDITURES | | 8,342,184.00 | | 8,343,684.00 | | 7,902,777.22 |  | 440,906.78 | | 94.72 |
| Fund 101 - GENERAL: TOTAL REVENUES | | 7,595,195.00 | | 7,595,195.00 | | 8,152,747.17 |  | (557,552.17) | | 107.34 |
| TOTAL EXPENDITURES | | 8,342,184.00 | | 8,343,684.00 | | 7,902,777.22 |  | 440,906.78 | | 94.72 |
| NET OF REVENUES & EXPENDITURES | | (746,989.00) | | (748,489.00) | | 249,969.95 |  | (998,458.95) | | 33.40 |
| BEG. FUND BALANCE | | 5,230,331.52 | | 5,230,331.52 | | 5,230,331.52 |  |  | |  |
| END FUND BALANCE | | 4,483,342.52 | | 4,481,842.52 | | 5,480,301.47 |  |  | |  |

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| GL NUMBER | | DESCRIPTION | ORIGINAL 2021 12/31/2021 BALANCE BUDGET AMENDED BUDGET NORMAL (ABNORMAL) NORMAL (ABNORMAL) | | | | | | | % BDGT USED | |
| Fund 206 - FIRE | |  |  |  | |  | |  | |  | |
| Revenues | |  |  |  | |  | |  | |  | |
| Dept 000 - REVENUES | |  |  |  | |  | |  | |  | |
| 206-000-582.00 | | PARCHMENT CONTRACT | 66,900.00 | 66,900.00 | | 66,900.00 | | 0.00 | | 100.00 | |
| 206-000-603.00 | | MISC REVENUE | 1,000.00 | 1,000.00 | | 879.60 | | 120.40 | | 87.96 | |
| 206-000-682.00 | | CHARGES FOR SERVICES - FIRE RESPONSE | 2,000.00 | 2,000.00 | | 1,918.44 | | 81.56 | | 95.92 | |
| 206-000-699.00 | | INTERFUND TRANSFERS IN | 1,848,325.00 | 1,848,325.00 | | 1,848,325.00 | | 0.00 | | 100.00 | |
| Total Dept 000 - | REVENUES | | 1,918,225.00 |  | 1,918,225.00 |  | 1,918,023.04 |  | 201.96 | 99.99 |  |
| TOTAL REVENUES |  | | 1,918,225.00 |  | 1,918,225.00 |  | 1,918,023.04 |  | 201.96 | 99.99 |  |
| Expenditures |  | |  |  |  |  |  |  |  |  |  |
| Dept 336 - FIRE |  | |  |  |  |  |  |  |  |  |  |
| 206-336-701.00 | WAGES - CHIEF | | 102,855.00 |  | 102,855.00 |  | 100,626.16 |  | 2,228.84 | 97.83 |  |
| 206-336-702.00 | WAGES - SUPPORT STAFF | | 432,950.00 |  | 432,950.00 |  | 430,641.82 |  | 2,308.18 | 99.47 |  |
| 206-336-702.02 | WAGES - OUTSIDE | | 6,000.00 |  | 6,000.00 |  | 6,000.00 |  | 0.00 | 100.00 |  |
| 206-336-703.00 | WAGES - OVERTIME | | 48,000.00 |  | 48,000.00 |  | 45,175.43 |  | 2,824.57 | 94.12 |  |
| 206-336-704.01 | RESPONSE TIME - NW | | 50,000.00 |  | 50,000.00 |  | 50,873.96 |  | (873.96) | 101.75 |  |
| 206-336-704.02 | RESPONSE TIME - EW | | 95,000.00 |  | 95,000.00 |  | 110,530.82 |  | (15,530.82) | 116.35 |  |
| 206-336-704.03 | RESPONSE TIME - LW | | 19,000.00 |  | 19,000.00 |  | 23,432.40 |  | (4,432.40) | 123.33 |  |
| 206-336-704.04 | RESPONSE TIME - WW | | 110,000.00 |  | 110,000.00 |  | 135,915.01 |  | (25,915.01) | 123.56 |  |
| 206-336-706.01 | SIT TIME - NW | | 48,000.00 |  | 48,000.00 |  | 47,544.10 |  | 455.90 | 99.05 |  |
| 206-336-706.02 | SIT TIME | | 48,000.00 |  | 48,000.00 |  | 47,153.53 |  | 846.47 | 98.24 |  |
| 206-336-706.03 | SIT TIME | | 1,500.00 |  | 1,500.00 |  | 851.00 |  | 649.00 | 56.73 |  |
| 206-336-706.04 | SIT TIME | | 78,000.00 |  | 78,000.00 |  | 98,922.52 |  | (20,922.52) | 126.82 |  |
| 206-336-707.00 | TRAINING | | 60,000.00 |  | 60,000.00 |  | 68,428.50 |  | (8,428.50) | 114.05 |  |
| 206-336-710.01 | VACATION PAY | | 11,200.00 |  | 11,200.00 |  | 10,150.21 |  | 1,049.79 | 90.63 |  |
| 206-336-711.00 | INSURANCE OPT OUT | | 11,450.00 |  | 11,450.00 |  | 11,411.04 |  | 38.96 | 99.66 |  |
| 206-336-715.00 | FICA | | 54,410.00 |  | 54,410.00 |  | 57,173.92 |  | (2,763.92) | 105.08 |  |
| 206-336-716.00 | HEALTH INSURANCE | | 105,000.00 |  | 105,000.00 |  | 85,547.28 |  | 19,452.72 | 81.47 |  |
| 206-336-716.01 | HEALTH INSURANCE - RETIREE | | 4,500.00 |  | 4,500.00 |  | 3,863.96 |  | 636.04 | 85.87 |  |
| 206-336-717.00 | LIFE INS/STD/LTD | | 10,150.00 |  | 10,150.00 |  | 9,913.88 |  | 236.12 | 97.67 |  |
| 206-336-718.00 | PENSION | | 62,460.00 |  | 62,460.00 |  | 75,688.57 |  | (13,228.57) | 121.18 |  |
| 206-336-718.01 | PENSION - VOLUNTEER | | 27,000.00 |  | 27,000.00 |  | 32,040.85 |  | (5,040.85) | 118.67 |  |
| 206-336-723.00 | INSURANCE - VOL. FIREMEN | | 5,500.00 |  | 5,500.00 |  | 5,457.00 |  | 43.00 | 99.22 |  |
| 206-336-724.00 | OPEB TRUST CONTRIBUTION | | 10,000.00 |  | 10,000.00 |  | 10,000.00 |  | 0.00 | 100.00 |  |
| 206-336-727.00 | OFFICE SUPPLIES | | 6,000.00 |  | 6,000.00 |  | 4,859.11 |  | 1,140.89 | 80.99 |  |
| 206-336-732.00 | DUES/SUBS/PUBL | | 5,000.00 |  | 5,000.00 |  | 5,399.93 |  | (399.93) | 108.00 |  |
| 206-336-740.00 | OPERATING SUPPLIES | | 21,000.00 |  | 21,000.00 |  | 18,360.40 |  | 2,639.60 | 87.43 |  |
| 206-336-742.00 | SOFTWARE PROGRAMS | | 10,000.00 |  | 10,000.00 |  | 5,555.68 |  | 4,444.32 | 55.56 |  |
| 206-336-747.00 | SMALL TOOLS & EQUIPMENT | | 35,000.00 |  | 35,000.00 |  | 21,511.61 |  | 13,488.39 | 61.46 |  |
| 206-336-748.00 | PERSONAL EQUIPMENT ALLOWANCE | | 42,000.00 |  | 42,000.00 |  | 33,089.12 |  | 8,910.88 | 78.78 |  |
| 206-336-751.00 | GAS & OIL | | 18,000.00 |  | 18,000.00 |  | 19,843.41 |  | (1,843.41) | 110.24 |  |
| 206-336-780.05 | FIRE PREVENTION | | 1,000.00 |  | 1,000.00 |  | 968.40 |  | 31.60 | 96.84 |  |
| 206-336-811.00 | PURCHASED & MAINT. SERVICE | | 27,500.00 |  | 27,500.00 |  | 28,601.33 |  | (1,101.33) | 104.00 |  |
| 206-336-827.00 | LEGAL SERVICE | | 1,500.00 |  | 1,500.00 |  | 0.00 |  | 1,500.00 | 0.00 |  |
| 206-336-853.00 | TELEPHONE | | 20,000.00 |  | 20,000.00 |  | 23,192.83 |  | (3,192.83) | 115.96 |  |
| 206-336-862.00 | TRAVEL - CONFERENCES | | 6,000.00 |  | 6,000.00 |  | 3,898.42 |  | 2,101.58 | 64.97 |  |
| 206-336-912.00 | INSURANCE - GENERAL | | 32,000.00 |  | 32,100.00 |  | 32,098.94 |  | 1.06 | 100.00 |  |
| 206-336-913.00 | INSURANCE - WORKERS COMP | | 60,000.00 |  | 59,900.00 |  | 65,337.40 |  | (5,437.40) | 109.08 |  |
| 206-336-914.00 | HEALTH MGMT | | 28,000.00 |  | 28,000.00 |  | 34,045.80 |  | (6,045.80) | 121.59 |  |
| 206-336-921.01 | UTILITIES - ELECTRIC | | 6,500.00 |  | 6,500.00 |  | 7,218.48 |  | (718.48) | 111.05 |  |
| 206-336-921.02 | UTILITIES - ELECTRIC | | 8,600.00 |  | 8,600.00 |  | 7,137.70 |  | 1,462.30 | 83.00 |  |
| 206-336-921.03 | UTILITIES - ELECTRIC | | 2,500.00 |  | 2,500.00 |  | 2,274.32 |  | 225.68 | 90.97 |  |
| 206-336-921.04 | UTILITIES - ELECTRIC | | 8,000.00 |  | 8,000.00 |  | 7,873.77 |  | 126.23 | 98.42 |  |

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| GL NUMBER | DESCRIPTION | ORIGINAL 2021 12/31/2021 BALANCE BUDGET AMENDED BUDGET NORMAL (ABNORMAL) NORMAL (ABNORMAL) | | | | | | | % BDGT USED | |
| Fund 206 - FIRE |  |  |  | |  | |  | |  | |
| Expenditures |  |  |  | |  | |  | |  | |
| 206-336-922.01 | UTILITIES - CABLE/INTERNET | 2,500.00 | 2,500.00 | | 3,699.39 | | (1,199.39) | | 147.98 | |
| 206-336-922.02 | UTILITIES - CABLE/INTERNET | 3,500.00 | 3,500.00 | | 4,469.93 | | (969.93) | | 127.71 | |
| 206-336-922.03 | UTILITIES - CABLE/INTERNET | 1,500.00 | 1,500.00 | | 1,959.82 | | (459.82) | | 130.65 | |
| 206-336-922.04 | UTILITIES - CABLE/INTERNET | 2,500.00 | 2,500.00 | | 4,704.83 | | (2,204.83) | | 188.19 | |
| 206-336-923.01 | UTILITIES - NATURAL GAS | 5,000.00 | 5,000.00 | | 3,941.41 | | 1,058.59 | | 78.83 | |
| 206-336-923.02 | UTILITIES - NATURAL GAS | 5,000.00 | 5,000.00 | | 4,349.76 | | 650.24 | | 87.00 | |
| 206-336-923.03 | UTILITIES - NATURAL GAS | 2,500.00 | 2,500.00 | | 2,008.53 | | 491.47 | | 80.34 | |
| 206-336-923.04 | UTILITIES - NATURAL GAS | 4,500.00 | 4,500.00 | | 4,799.74 | | (299.74) | | 106.66 | |
| 206-336-924.01 | UTILITIES - WASTE/RECYCLE | 625.00 | 625.00 | | 905.30 | | (280.30) | | 144.85 | |
| 206-336-924.02 | UTILITIES - WASTE/RECYCLE | 925.00 | 925.00 | | 905.30 | | 19.70 | | 97.87 | |
| 206-336-924.03 | UTILITIES - WASTE/RECYCLE | 325.00 | 325.00 | | 273.00 | | 52.00 | | 84.00 | |
| 206-336-924.04 | UTILITIES - WASTE/RECYCLE | 625.00 | 625.00 | | 905.30 | | (280.30) | | 144.85 | |
| 206-336-927.01 | UTILITIES - WATER | 600.00 | 600.00 | | 827.07 | | (227.07) | | 137.85 | |
| 206-336-927.02 | UTILITIES - WATER | 1,400.00 | 1,400.00 | | 1,487.40 | | (87.40) | | 106.24 | |
| 206-336-927.03 | UTILITIES - WATER | 450.00 | 450.00 | | 563.29 | | (113.29) | | 125.18 | |
| 206-336-927.04 | UTILITIES - WATER | 900.00 | 900.00 | | 1,104.46 | | (204.46) | | 122.72 | |
| 206-336-931.00 | MAINT. - BUILDING | 40,000.00 | 40,000.00 | | 24,480.52 | | 15,519.48 | | 61.20 | |
| 206-336-932.00 | MAINT. - GROUNDS | 5,000.00 | 5,000.00 | | 3,154.05 | | 1,845.95 | | 63.08 | |
| 206-336-933.00 | MAINT. - RADIO | 3,000.00 | 3,000.00 | | 3,179.63 | | (179.63) | | 105.99 | |
| 206-336-934.00 | MAINT. - MACHINE | 3,000.00 | 3,000.00 | | 1,475.78 | | 1,524.22 | | 49.19 | |
| 206-336-939.00 | MAINT. - VEHICLE | 45,000.00 | 45,000.00 | | 42,338.75 | | 2,661.25 | | 94.09 | |
| 206-336-960.00 | TUITION/TRAINING | 6,500.00 | 6,500.00 | | 7,231.20 | | (731.20) | | 111.25 | |
| 206-336-960.01 | TUITION REIMBURSEMENT | 1,000.00 | 1,000.00 | | 0.00 | | 1,000.00 | | 0.00 | |
| Total Dept 336 | - FIRE | 1,875,925.00 |  | 1,875,925.00 |  | 1,907,373.07 |  | (31,448.07) | 101.68 |  |

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| TOTAL EXPENDITURES | 1,875,925.00 | 1,875,925.00 | 1,907,373.07 | (31,448.07) | 101.68 |
| Fund 206 - FIRE: TOTAL REVENUES | 1,918,225.00 | 1,918,225.00 | 1,918,023.04 | 201.96 | 99.99 |
| TOTAL EXPENDITURES | 1,875,925.00 | 1,875,925.00 | 1,907,373.07 | (31,448.07) | 101.68 |
| NET OF REVENUES & EXPENDITURES | 42,300.00 | 42,300.00 | 10,649.97 | 31,650.03 | 25.18 |
| BEG. FUND BALANCE | (106,643.07) | (106,643.07) | (106,643.07) |  |  |
| END FUND BALANCE | (64,343.07) | (64,343.07) | (95,993.10) |  |  |

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| GL NUMBER DESCRIPTION | | | ORIGINAL BUDGET | 2021  AMENDED BUDGET | 12/31/2021  NORMAL (ABNORMAL) | BALANCE NORMAL (ABNORMAL) | % BDGT USED |
| Fund 207 - POLICE | | |  |  |  |  |  |
| Revenues | | |  |  |  |  |  |
| Dept 000 - REVENUES | | |  |  |  |  |  |
| 207-000-412.00 DELINQUENT PERSONAL PROP TAX | | | 125.00 | 125.00 | 130.99 | (5.99) | 104.79 |
| 207-000-430.00 POLICE - OPERATING SPECIAL ASSESS | | | 672,600.00 | 672,600.00 | 696,258.10 | (23,658.10) | 103.52 |
| 207-000-502.00 FEDERAL GRANTS - GENERAL | | | 0.00 | 0.00 | 2,700.00 | (2,700.00) | 100.00 |
| 207-000-582.00 PARCHMENT CONTRACT | | | 357,700.00 | 357,700.00 | 356,316.00 | 1,384.00 | 99.61 |
| 207-000-582.01 PARCHMENT SPECIAL EVENT | | | 7,500.00 | 7,500.00 | 3,090.08 | 4,409.92 | 41.20 |
| 207-000-583.00 KPS - SCH RESOURCE OFFICER | | | 63,675.00 | 63,675.00 | 21,905.02 | 41,769.98 | 34.40 |
| 207-000-584.00 KCMHSAS/BORGESS CONTRACT | | | 120,000.00 | 120,000.00 | 29,357.74 | 90,642.26 | 24.46 |
| 207-000-658.00 FSA FORFEITURE | | | 1,500.00 | 1,500.00 | 0.00 | 1,500.00 | 0.00 |
| 207-000-659.00 PENSION FORFEITURE | | | 0.00 | 0.00 | 19,713.64 | (19,713.64) | 100.00 |
| 207-000-660.01 FALSE ALARM | | | 0.00 | 0.00 | 1,576.80 | (1,576.80) | 100.00 |
| 207-000-673.01 SALE OF POLICE ASSETS | | | 1,500.00 | 1,500.00 | 0.00 | 1,500.00 | 0.00 |
| 207-000-676.00 VEHICLE INSURANCE REIMB | | | 0.00 | 0.00 | 22,071.93 | (22,071.93) | 100.00 |
| 207-000-680.01 BYRNE MEMORIAL | | | 14,000.00 | 14,000.00 | 28,000.00 | (14,000.00) | 200.00 |
| 207-000-680.02 HIDTA | | | 7,000.00 | 7,000.00 | 0.00 | 7,000.00 | 0.00 |
| 207-000-680.03 OHSP OVERTIME | | | 5,000.00 | 5,000.00 | 272.14 | 4,727.86 | 5.44 |
| 207-000-680.07 TOWER SITE - RAVINE ROAD | | | 18,000.00 | 18,000.00 | 16,448.58 | 1,551.42 | 91.38 |
| 207-000-680.65 ATPA - SCAR OFFICER | | | 6,000.00 | 6,000.00 | 29,267.31 | (23,267.31) | 487.79 |
| 207-000-681.00 DISABILITY WAGE/WORKMAN'S COMP REIMB | | | 5,000.00 | 5,000.00 | 9,001.70 | (4,001.70) | 180.03 |
| 207-000-681.01 POLICE OT WAGE REIMBURSEMENTS | | | 45,000.00 | 45,000.00 | 20,863.62 | 24,136.38 | 46.36 |
| 207-000-681.65 ATPA - SCAR CLERICAL MATCH | | | 0.00 | 0.00 | 21,322.39 | (21,322.39) | 100.00 |
| 207-000-682.00 CHARGES FOR SERVICES | | | 3,000.00 | 3,000.00 | 5,048.50 | (2,048.50) | 168.28 |
| 207-000-683.00 OWI REIMBURSEMENT | | | 3,000.00 | 3,000.00 | 6,957.24 | (3,957.24) | 231.91 |
| 207-000-684.00 MISC. REVENUE | | | 500.00 | 500.00 | 790.14 | (290.14) | 158.03 |
| 207-000-685.00 BOND FEES | | | 500.00 | 500.00 | 537.00 | (37.00) | 107.40 |
| 207-000-699.00 INTERFUND TRANSFERS IN | | | 3,554,159.00 | 3,578,759.00 | 3,578,759.00 | 0.00 | 100.00 |
| Total Dept 000 - REVENUES | | | 4,885,759.00 | 4,910,359.00 | 4,870,387.92 | 39,971.08 | 99.19 |
| TOTAL REVENUES | | | 4,885,759.00 | 4,910,359.00 | 4,870,387.92 | 39,971.08 | 99.19 |
| Expenditures | | |  |  |  |  |  |
| Dept 301 - POLICE | | |  |  |  |  |  |
| 207-301-701.00 WAGES - DEPARTMENT HEAD | | | 110,105.00 | 110,105.00 | 112,403.95 | (2,298.95) | 102.09 |
| 207-301-702.00 WAGES - SUPPORT STAFF | | | 2,188,605.00 | 2,296,880.00 | 2,003,962.56 | 292,917.44 | 87.25 |
| 207-301-703.00 | OVERTIME |  | 100,000.00 | 100,000.00 | 74,533.05 | 25,466.95 | 74.53 |
| 207-301-703.01 | OUTSIDE | OVERTIME | 100,000.00 | 100,000.00 | 48,293.44 | 51,706.56 | 48.29 |
| 207-301-704.00 | CLERICAL | WAGES | 194,910.00 | 194,910.00 | 213,110.56 | (18,200.56) | 109.34 |
| 207-301-704.01 | CLERICAL | WAGES - SVC OFFICERS | 30,000.00 | 45,000.00 | 56,942.44 | (11,942.44) | 126.54 |
| 207-301-705.00 | CLERICAL | WAGES - OT | 5,000.00 | 7,000.00 | 10,055.38 | (3,055.38) | 143.65 |
| 207-301-706.00 | CROSSING | GUARDS | 32,850.00 | 32,850.00 | 13,017.00 | 19,833.00 | 39.63 |
| 207-301-707.00 | OFFICER | IN CHARGE | 3,000.00 | 3,000.00 | 3,243.90 | (243.90) | 108.13 |
| 207-301-708.00 | HOLIDAY | PAY | 43,000.00 | 43,000.00 | 34,778.37 | 8,221.63 | 80.88 |
| 207-301-709.00 | LONGEVITY PAY | | 37,140.00 | 37,140.00 | 34,270.00 | 2,870.00 | 92.27 |
| 207-301-710.00 | SICK PAY | | 15,000.00 | 20,000.00 | 29,251.47 | (9,251.47) | 146.26 |
| 207-301-710.01 | VACATION PAY | | 42,000.00 | 33,000.00 | 23,123.32 | 9,876.68 | 70.07 |
| 207-301-710.02 | COMPENSATORY PAY | | 2,000.00 | 6,000.00 | 8,713.15 | (2,713.15) | 145.22 |
| 207-301-711.00 | INSURANCE OPT OUT | | 59,820.00 | 66,375.00 | 66,369.91 | 5.09 | 99.99 |
| 207-301-714.00 | UNEMPLOYMENT INSURANCE | | 5,000.00 | 5,000.00 | 0.00 | 5,000.00 | 0.00 |
| 207-301-715.00 | FICA | | 225,500.00 | 233,800.00 | 202,073.29 | 31,726.71 | 86.43 |
| 207-301-716.00 | HEALTH INSURANCE | | 355,750.00 | 380,195.00 | 307,167.43 | 73,027.57 | 80.79 |
| 207-301-716.01 | HEALTH INSURANCE - RETIREE | | 95,000.00 | 95,000.00 | 81,205.70 | 13,794.30 | 85.48 |
| 207-301-717.00 | LIFE INS/STD/LTD | | 50,000.00 | 52,700.00 | 41,171.40 | 11,528.60 | 78.12 |
| 207-301-718.00 | CLERICAL PENSION | | 18,675.00 | 18,675.00 | 14,865.72 | 3,809.28 | 79.60 |

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| GL NUMBER | | DESCRIPTION | ORIGINAL 2021 12/31/2021 BALANCE % BDGT BUDGET AMENDED BUDGET NORMAL (ABNORMAL) NORMAL (ABNORMAL) USED | | | | | | | | | |
| Fund 207 - POLICE | |  |  |  | |  | |  | |  | | |
| Expenditures | |  |  |  | |  | |  | |  | | |
| 207-301-718.01 | | FOP PENSION | 402,275.00 | 421,375.00 | | 383,350.32 | | 38,024.68 | | 90.98 | | |
| 207-301-724.00 | | OPEB TRUST CONTRIBUTION | 62,000.00 | 62,000.00 | | 62,000.00 | | 0.00 | | 100.00 | | |
| 207-301-727.00 | | OFFICE SUPPLIES | 5,000.00 | 5,000.00 | | 5,716.41 | | (716.41) 114.33 | | | | |
| 207-301-732.00 | | DUES/SUBS/PUBL | 1,800.00 | 1,800.00 | | 4,106.68 | | (2,306.68) 228.15 | | | | |
| 207-301-740.00 | | OPERATING SUPPLIES | 6,000.00 | 6,000.00 | | 6,834.17 | | (834.17) 113.90 | | | | |
| 207-301-742.00 | | SOFTWARE PROGRAMS | 10,000.00 | 16,600.00 | | 8,642.35 | | 7,957.65 | | 52.06 | | |
| 207-301-747.00 | | SMALL TOOLS & EQUIPMENT | 8,500.00 | 9,500.00 | | 9,569.94 | | (69.94) 100.74 | | | | |
| 207-301-748.00 | | UNIFORMS/PERSONAL EQUIPMENT | 30,000.00 | 33,000.00 | | 34,540.69 | | (1,540.69) 104.67 | | | | |
| 207-301-749.00 | | UNIFORM CLEANING | 4,000.00 | 4,000.00 | | 2,596.36 | | 1,403.64 | | 64.91 | | |
| 207-301-751.00 | | GAS & OIL | 50,000.00 | 50,000.00 | | 60,411.51 | | (10,411.51) 120.82 | | | | |
| 207-301-780.00 | | CRIME PREVENTION | 1,000.00 | 1,000.00 | | 751.24 | | 248.76 | | 75.12 | | |
| 207-301-782.00 | | INVESTIGATIVE OPERATIONS | 5,000.00 | 5,000.00 | | 7,783.37 | | (2,783.37) 155.67 | | | | |
| 207-301-810.00 | | COMPUTER SERVICE | 3,000.00 | 3,000.00 | | 2,408.85 | | 591.15 | | 80.30 | | |
| 207-301-811.00 | | PURCHASED SERVICE | 7,000.00 | 25,000.00 | | 32,053.97 | | (7,053.97) 128.22 | | | | |
| 207-301-811.05 | | PURCHASED SERVICE - CONSOL DISPATCH | 365,000.00 | 168,325.00 | | 0.00 | | 168,325.00 | | 0.00 | | |
| 207-301-812.00 | | EMPLOYMENT TESTING | 10,000.00 | 10,000.00 | | 7,730.77 | | 2,269.23 | | 77.31 | | |
| 207-301-812.01 | | BACKGROUND INVESTIGATION | 1,000.00 | 1,000.00 | | 9.85 | | 990.15 | | 0.99 | | |
| 207-301-814.00 | | PURCHASED MAINT. SERVICE | 5,000.00 | 5,000.00 | | 3,484.12 | | 1,515.88 | | 69.68 | | |
| 207-301-827.00 | | LEGAL | 25,000.00 | 25,000.00 | | 17,540.15 | | 7,459.85 | | 70.16 | | |
| 207-301-853.00 | | TELEPHONE | 18,000.00 | 18,000.00 | | 14,104.13 | | 3,895.87 | | 78.36 | | |
| 207-301-853.01 | | LEIN BILLING | 2,000.00 | 2,000.00 | | 0.00 | | 2,000.00 | | 0.00 | | |
| 207-301-853.02 | | RADIO TOWER T1 LINE | 4,500.00 | 4,500.00 | | 0.00 | | 4,500.00 | | 0.00 | | |
| 207-301-862.00 | | TRAVEL - CONFERENCES | 3,000.00 | 3,000.00 | | 3,066.17 | | (66.17) 102.21 | | | | |
| 207-301-903.00 | | NOTICES | 600.00 | 600.00 | | 0.00 | | 600.00 | | 0.00 | | |
| 207-301-912.00 | | INSURANCE - GENERAL | 40,000.00 | 41,000.00 | | 42,502.82 | | (1,502.82) 103.67 | | | | |
| 207-301-913.00 | | WORKER'S COMP. | 100,000.00 | 105,300.00 | | 108,839.07 | | (3,539.07) 103.36 | | | | |
| 207-301-914.00 | | HEALTH MGMT | 22,000.00 | 6,025.00 | | 6,017.18 | | 7.82 | | 99.87 | | |
| 207-301-921.00 | | RAVINE TOWER SITE - ELECTRIC | 3,000.00 | 3,000.00 | | 0.00 | | 3,000.00 | | 0.00 | | |
| 207-301-931.65 | | TOWER RENT - RAVINE ROAD | 18,000.00 | 18,000.00 | | 19,032.00 | | (1,032.00) 105.73 | | | | |
| 207-301-933.00 | | MAINT. - RADIO | 4,500.00 | 4,500.00 | | 1,372.06 | | 3,127.94 | | 30.49 | | |
| 207-301-934.00 | | MAINT. - MACHINE | 4,500.00 | 4,500.00 | | 375.17 | | 4,124.83 | | 8.34 | | |
| 207-301-939.00 | | MAINT. - VEHICLE | 35,000.00 | 35,000.00 | | 69,009.76 | | (34,009.76) 197.17 | | | | |
| 207-301-945.00 | | RENTALS - EQUIPMENT | 1,000.00 | 475.00 | | 0.00 | | 475.00 | | 0.00 | | |
| 207-301-960.01 | | TUITION REIMBURSEMENT | 5,000.00 | 5,000.00 | | 222.00 | | 4,778.00 | | 4.44 | | |
| 207-301-983.00 | | EQUIPMENT | 0.00 | 16,500.00 | | 16,488.37 | | 11.63 | | 99.93 | | |
| 207-301-991.00 | | DEBT SERVICE - PRINCIPAL | 1,500.00 | 1,500.00 | | 1,522.92 | | (22.92) 101.53 | | | | |
| 207-301-992.00 | | DEBT SERVICE - INTEREST | 300.00 | 300.00 | | 287.34 | | 12.66 | | 95.78 | | |
| 207-301-999.00 | | INTERFUND TRANSFERS OUT | 13,000.00 | 13,000.00 | | 13,000.00 | | 0.00 | | 100.00 | | |
| Total Dept 301 | - POLICE | | 4,990,830.00 |  | 5,015,430.00 |  | 4,323,921.78 |  | 691,508.22 |  | 86.21 |  |

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| --- | --- | --- | --- | --- | --- | --- |
| TOTAL EXPENDITURES | 4,990,830.00 | 5,015,430.00 | 4,323,921.78 |  | 691,508.22 | 86.21 |
| Fund 207 - POLICE: TOTAL REVENUES | 4,885,759.00 | 4,910,359.00 | 4,870,387.92 |  | 39,971.08 | 99.19 |
| TOTAL EXPENDITURES | 4,990,830.00 | 5,015,430.00 | 4,323,921.78 |  | 691,508.22 | 86.21 |
| NET OF REVENUES & EXPENDITURES | (105,071.00) | (105,071.00) | 546,466.14 |  | (651,537.14) | 520.09 |
| BEG. FUND BALANCE | 184,911.01 | 184,911.01 | 184,911.01 |  |  |  |
| END FUND BALANCE | 79,840.01 | 79,840.01 | 731,377.15 |  |  |  |

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
|  | | ORIGINAL | 2021 |  | 12/31/2021 | BALANCE | % BDGT |
| GL NUMBER | DESCRIPTION | BUDGET | AMENDED BUDGET | NORMAL | (ABNORMAL) | NORMAL (ABNORMAL) | USED |

Fund 217 - LIVESCAN/SOR

Revenues

Dept 000 - REVENUES

|  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- |
| 217-000-580.00 | LIVESCAN REVENUE | 15,000.00 | 15,000.00 | | 16,510.00 | (1,510.00) 110.07 | | |
| 217-000-580.01 | SOR REVENUE | 4,000.00 | 4,000.00 | | 250.00 | 3,750.00 | 6.25 | |
| Total Dept 000 - REVENUES | | 19,000.00 |  | 19,000.00 | 16,760.00 | 2,240.00 |  | 88.21 |
| TOTAL REVENUES | | 19,000.00 |  | 19,000.00 | 16,760.00 | 2,240.00 |  | 88.21 |
| Expenditures | |  |  |  |  |  |  |  |
| Dept 301 - POLICE | |  |  |  |  |  |  |  |
| 217-301-956.00 LIVESCAN EXPENSE | | 10,000.00 |  | 21,000.00 | 20,569.37 | 430.63 |  | 97.95 |
| 217-301-956.01 SOR EXPENSE | | 3,000.00 |  | 1,000.00 | 120.00 | 880.00 |  | 12.00 |
| Total Dept 301 - POLICE | | 13,000.00 |  | 22,000.00 | 20,689.37 | 1,310.63 |  | 94.04 |
| TOTAL EXPENDITURES | | 13,000.00 |  | 22,000.00 | 20,689.37 | 1,310.63 |  | 94.04 |
| Fund 217 - LIVESCAN/SOR: TOTAL REVENUES | | 19,000.00 |  | 19,000.00 | 16,760.00 | 2,240.00 |  | 88.21 |
| TOTAL EXPENDITURES | | 13,000.00 |  | 22,000.00 | 20,689.37 | 1,310.63 |  | 94.04 |
| NET OF REVENUES & EXPENDITURES | | 6,000.00 |  | (3,000.00) | (3,929.37) | 929.37 |  | 130.98 |
| BEG. FUND BALANCE | | 83,788.85 |  | 83,788.85 | 83,788.85 |  |  |  |
| END FUND BALANCE | | 89,788.85 |  | 80,788.85 | 79,859.48 |  |  |  |

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
|  | | ORIGINAL | 2021 | 12/31/2021 | BALANCE | % BDGT |
| GL NUMBER | DESCRIPTION | BUDGET | AMENDED BUDGET | NORMAL (ABNORMAL) | NORMAL (ABNORMAL) | USED |

Fund 219 - STREET LIGHTS

Revenues

Dept 000 - REVENUES

|  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| 219-000-412.00 | DELINQUENT PERSONAL PROP TAX | 50.00 | 50.00 | | 48.06 | | 1.94 | | 96.12 |
| 219-000-637.00 | C.T. REVENUE | 243,160.00 | 243,160.00 | | 244,510.27 | | (1,350.27) | | 100.56 |
| 219-000-664.00 | INTEREST INCOME | 2,500.00 | 2,500.00 | | 907.27 | | 1,592.73 | | 36.29 |
| 219-000-672.00 | SPECIAL ASSESSMENTS | 0.00 | 0.00 | | 5,018.15 | | (5,018.15) | | 100.00 |
| Total Dept 000 - REVENUES | | 245,710.00 |  | 245,710.00 |  | 250,483.75 |  | (4,773.75) | 101.94 |
| TOTAL REVENUES | | 245,710.00 |  | 245,710.00 |  | 250,483.75 |  | (4,773.75) | 101.94 |
| Expenditures | |  |  |  |  |  |  |  |  |
| Dept 448 - STREET LIGHTS | |  |  |  |  |  |  |  |  |
| 219-448-921.00 | UTILITIES - ELECTRIC | 255,000.00 | 261,000.00 | | 260,551.44 | | 448.56 | | 99.83 |
| 219-448-934.00 | MAINT. - MACHINE | 1,000.00 | 1,000.00 | | 0.00 | | 1,000.00 | | 0.00 |
| Total Dept 448 - STREET LIGHTS | | 256,000.00 | | 262,000.00 | | 260,551.44 | | 1,448.56 | 99.45 |
| TOTAL EXPENDITURES | | 256,000.00 | | 262,000.00 | | 260,551.44 | | 1,448.56 | 99.45 |
| Fund 219 - STREET LIGHTS: TOTAL REVENUES | | 245,710.00 | | 245,710.00 | | 250,483.75 | | (4,773.75) | 101.94 |
| TOTAL EXPENDITURES | | 256,000.00 | | 262,000.00 | | 260,551.44 | | 1,448.56 | 99.45 |
| NET OF REVENUES & EXPENDITURES | | (10,290.00) | | (16,290.00) | | (10,067.69) | | (6,222.31) | 61.80 |
| BEG. FUND BALANCE | | 216,821.99 | | 216,821.99 | | 216,821.99 | |  |  |
| END FUND BALANCE | | 206,531.99 | | 200,531.99 | | 206,754.30 | |  |  |

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
|  | | ORIGINAL | 2021 | 12/31/2021 | BALANCE | % BDGT |
| GL NUMBER | DESCRIPTION | BUDGET | AMENDED BUDGET | NORMAL (ABNORMAL) | NORMAL (ABNORMAL) | USED |

Fund 226 - RUBBISH COLLECTION FUND

Revenues

Dept 000 - REVENUES

|  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| 226-000-664.00 | INTEREST INCOME | 2,500.00 | 2,500.00 | | 795.30 | | 1,704.70 | | 31.81 | |
| 226-000-672.00 | SPECIAL ASSESSMENTS | 556,452.00 | 556,452.00 | | 542,488.00 | | 13,964.00 | | 97.49 | |
| 226-000-699.00 | INTERFUND TRANSFERS IN | 100,000.00 | 100,000.00 | | 100,000.00 | | 0.00 | | 100.00 | |
| Total Dept 000 - REVENUES | | 658,952.00 |  | 658,952.00 |  | 643,283.30 |  | 15,668.70 |  | 97.62 |
| TOTAL REVENUES | | 658,952.00 |  | 658,952.00 |  | 643,283.30 |  | 15,668.70 |  | 97.62 |
| Expenditures | |  |  |  |  |  |  |  |  |  |
| Dept 527 - RUBBISH COLLECTION/DISPOSAL | |  |  |  |  |  |  |  |  |  |
| 226-527-811.00 | SOLID WASTE | 555,845.00 | 555,845.00 | | 500,786.59 | | 55,058.41 | | 90.09 | |
| Total Dept 527 - RUBBISH COLLECTION/DISPOSAL | | 555,845.00 | | 555,845.00 | | 500,786.59 | | 55,058.41 | | 90.09 |
| TOTAL EXPENDITURES | | 555,845.00 | | 555,845.00 | | 500,786.59 | | 55,058.41 | | 90.09 |
| Fund 226 - RUBBISH COLLECTION FUND: TOTAL REVENUES | | 658,952.00 | | 658,952.00 | | 643,283.30 | | 15,668.70 | | 97.62 |
| TOTAL EXPENDITURES | | 555,845.00 | | 555,845.00 | | 500,786.59 | | 55,058.41 | | 90.09 |
| NET OF REVENUES & EXPENDITURES | | 103,107.00 | | 103,107.00 | | 142,496.71 | | (39,389.71) | | 138.20 |
| BEG. FUND BALANCE | | (89,247.23) | | (89,247.23) | | (89,247.23) | |  | |  |
| END FUND BALANCE | | 13,859.77 | | 13,859.77 | | 53,249.48 | |  | |  |

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
|  | | ORIGINAL | 2021 |  | 12/31/2021 | BALANCE | % BDGT |
| GL NUMBER | DESCRIPTION | BUDGET | AMENDED BUDGET | NORMAL | (ABNORMAL) | NORMAL (ABNORMAL) | USED |

Fund 258 - DISASTER RESPONSE FUND

Revenues

Dept 000 - REVENUES

|  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| 258-000-573.00 | FEDERAL GRANTS | 0.00 | 0.00 | | 10,635.50 | | (10,635.50) | | 100.00 |
| 258-000-574.00 | STATE GRANTS | 0.00 | 0.00 | | 16,924.19 | | (16,924.19) | | 100.00 |
| Total Dept 000 - REVENUES | | 0.00 |  | 0.00 |  | 27,559.69 |  | (27,559.69) | 100.00 |
| TOTAL REVENUES | | 0.00 |  | 0.00 |  | 27,559.69 |  | (27,559.69) | 100.00 |
| Expenditures | |  |  |  |  |  |  |  |  |
| Dept 425 - DISASTER RESPONSE | |  |  |  |  |  |  |  |  |
| 258-425-703.00 | OVERTIME | 0.00 | 5,000.00 | | 3,235.38 | | 1,764.62 | | 64.71 |
| 258-425-715.00 | FICA | 0.00 | 500.00 | | 224.17 | | 275.83 | | 44.83 |
| 258-425-718.00 | PENSION | 0.00 | 500.00 | | 383.16 | | 116.84 | | 76.63 |
| 258-425-727.00 | OFFICE SUPPLIES | 10,000.00 | 10,000.00 | | 21.84 | | 9,978.16 | | 0.22 |
| 258-425-740.00 | OPERATING SUPPLIES | 25,000.00 | 19,000.00 | | 602.42 | | 18,397.58 | | 3.17 |
| 258-425-747.00 | SMALL TOOLS & EQUIPMENT | 25,000.00 | 19,800.00 | | 622.84 | | 19,177.16 | | 3.15 |
| 258-425-811.00 | PURCHASED SERVICE | 5,000.00 | 5,000.00 | | 1,533.92 | | 3,466.08 | | 30.68 |
| 258-425-983.00 | EQUIPMENT | 0.00 | 5,200.00 | | 5,122.30 | | 77.70 | | 98.51 |
| Total Dept 425 - DISASTER RESPONSE | | 65,000.00 | | 65,000.00 | | 11,746.03 |  | 53,253.97 | 18.07 |
| TOTAL EXPENDITURES | | 65,000.00 | | 65,000.00 | | 11,746.03 |  | 53,253.97 | 18.07 |
| Fund 258 - DISASTER RESPONSE FUND: TOTAL REVENUES | | 0.00 | | 0.00 | | 27,559.69 |  | (27,559.69) | 100.00 |
| TOTAL EXPENDITURES | | 65,000.00 | | 65,000.00 | | 11,746.03 |  | 53,253.97 | 18.07 |
| NET OF REVENUES & EXPENDITURES | | (65,000.00) | | (65,000.00) | | 15,813.66 |  | (80,813.66) | 24.33 |
| BEG. FUND BALANCE | | 34,747.65 | | 34,747.65 | | 34,747.65 |  |  |  |
| END FUND BALANCE | | (30,252.35) | | (30,252.35) | | 50,561.31 |  |  |  |

GL NUMBER

DESCRIPTION

ORIGINAL BUDGET

2021

AMENDED BUDGET

12/31/2021

NORMAL (ABNORMAL)

BALANCE NORMAL (ABNORMAL)

% BDGT USED

Fund 265 - DRUG LAW ENFORCEMENT

|  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| Revenues  Dept 000 - REVENUES | | | | | | | | | | |
| 265-000-655.00 DRUG FORFEITURE 2,500.00 | | |  | 2,500.00 |  | 1,200.00 |  | 1,300.00 |  | 48.00 |
| Total Dept 000 - REVENUES 2,500.00 | | |  | 2,500.00 |  | 1,200.00 |  | 1,300.00 |  | 48.00 |
| TOTAL REVENUES 2,500.00 | | |  | 2,500.00 |  | 1,200.00 |  | 1,300.00 |  | 48.00 |
| Expenditures  Dept 333 - DRUG LAW ENFORCEMENT | | |  |  |  |  |  |  |  |  |
| 265-333-956.00 | MISC. FORFEITURE EXPENSES | 1,000.00 | 1,000.00 | | 0.00 | | 1,000.00 | | 0.00 | |
| Total Dept 333 - DRUG LAW ENFORCEMENT | | 1,000.00 |  | 1,000.00 |  | 0.00 |  | 1,000.00 |  | 0.00 |
| TOTAL EXPENDITURES | | 1,000.00 |  | 1,000.00 |  | 0.00 |  | 1,000.00 |  | 0.00 |
| Fund 265 - DRUG LAW ENFORCEMENT: TOTAL REVENUES | | 2,500.00 |  | 2,500.00 |  | 1,200.00 |  | 1,300.00 |  | 48.00 |
| TOTAL EXPENDITURES | | 1,000.00 |  | 1,000.00 |  | 0.00 |  | 1,000.00 |  | 0.00 |
| NET OF REVENUES & EXPENDITURES | | 1,500.00 |  | 1,500.00 |  | 1,200.00 |  | 300.00 |  | 80.00 |
| BEG. FUND BALANCE | | 100,753.65 |  | 100,753.65 |  | 100,753.65 |  |  |  |  |
| END FUND BALANCE | | 102,253.65 |  | 102,253.65 |  | 101,953.65 |  |  |  |  |

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
|  | | ORIGINAL | 2021 |  | 12/31/2021 | BALANCE | % BDGT |
| GL NUMBER | DESCRIPTION | BUDGET | AMENDED BUDGET | NORMAL | (ABNORMAL) | NORMAL (ABNORMAL) | USED |

Fund 266 - LAW ENFORCEMENT TRAINING

Revenues

Dept 000 - REVENUES

|  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| 266-000-577.00 | PA 302 FUNDS | 5,500.00 |  | 5,500.00 |  | 6,398.80 |  | (898.80) | 116.34 |
| 266-000-603.00 | MISC INCOME | 0.00 |  | 0.00 |  | 495.00 |  | (495.00) | 100.00 |
| 266-000-675.00 | PRIVATE CONTRIBUTIONS & DONATIONS | 0.00 |  | 0.00 |  | 598.32 |  | (598.32) | 100.00 |
| 266-000-699.00 | INTERFUND TRANSFERS IN | 13,000.00 |  | 13,000.00 |  | 13,000.00 |  | 0.00 | 100.00 |
| Total Dept 000 - | REVENUES | 18,500.00 |  | 18,500.00 |  | 20,492.12 |  | (1,992.12) | 110.77 |
| TOTAL REVENUES |  | 18,500.00 |  | 18,500.00 |  | 20,492.12 |  | (1,992.12) | 110.77 |
| Expenditures |  |  |  |  |  |  |  |  |  |
| Dept 320 - STATE | TRAINING MONEY |  |  |  |  |  |  |  |  |
| 266-320-960.00 | TUITION/TRAINING | 15,000.00 |  | 18,000.00 |  | 17,814.93 |  | 185.07 | 98.97 |
| Total Dept 320 - STATE TRAINING MONEY | | 15,000.00 |  | 18,000.00 |  | 17,814.93 |  | 185.07 | 98.97 |
| TOTAL EXPENDITURES | | 15,000.00 |  | 18,000.00 |  | 17,814.93 |  | 185.07 | 98.97 |
| Fund 266 - LAW ENFORCEMENT TRAINING: TOTAL REVENUES | | 18,500.00 |  | 18,500.00 |  | 20,492.12 |  | (1,992.12) | 110.77 |
| TOTAL EXPENDITURES | | 15,000.00 |  | 18,000.00 |  | 17,814.93 |  | 185.07 | 98.97 |
| NET OF REVENUES & EXPENDITURES | | 3,500.00 |  | 500.00 |  | 2,677.19 |  | (2,177.19) | 535.44 |
| BEG. FUND BALANCE | | 11,058.33 |  | 11,058.33 |  | 11,058.33 |  |  |  |
| END FUND BALANCE | | 14,558.33 |  | 11,558.33 |  | 13,735.52 |  |  |  |

GL NUMBER

DESCRIPTION

ORIGINAL BUDGET

2021

AMENDED BUDGET

12/31/2021

NORMAL (ABNORMAL)

BALANCE NORMAL (ABNORMAL)

% BDGT USED

|  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| Fund 267 - SWET  Revenues  Dept 000 - REVENUES |  | | | | | | | | | | |
| 267-000-574.00 | STATE GRANTS | 96,350.00 | 96,350.00 | | 93,424.99 | | 2,925.01 | | 96.96 | | |
| Total Dept 000 - REVENUES | | 96,350.00 |  | 96,350.00 |  | 93,424.99 |  | 2,925.01 |  | 96.96 |  |
| TOTAL REVENUES |  | 96,350.00 |  | 96,350.00 |  | 93,424.99 |  | 2,925.01 |  | 96.96 |  |
| Expenditures |  |  |  |  |  |  |  |  |  |  |  |
| Dept 301 - POLICE |  |  |  |  |  |  |  |  |  |  |  |
| 267-301-702.00 | WAGES - SUPPORT STAFF | 77,060.00 |  | 77,060.00 |  | 75,584.72 |  | 1,475.28 |  | 98.09 |  |
| 267-301-715.00 | FICA | 5,900.00 |  | 5,900.00 |  | 5,506.91 |  | 393.09 |  | 93.34 |  |
| 267-301-716.00 | HEALTH INSURANCE | 12,500.00 |  | 12,500.00 |  | 11,516.04 |  | 983.96 |  | 92.13 |  |
| 267-301-717.00 | LIFE INS/STD/LTD | 715.00 |  | 715.00 |  | 711.51 |  | 3.49 |  | 99.51 |  |
| 267-301-913.00 | WORKER'S COMP. | 175.00 |  | 175.00 |  | 105.81 |  | 69.19 |  | 60.46 |  |
| Total Dept 301 - POLICE | | 96,350.00 |  | 96,350.00 |  | 93,424.99 |  | 2,925.01 |  | 96.96 |  |
| TOTAL EXPENDITURES | | 96,350.00 |  | 96,350.00 |  | 93,424.99 |  | 2,925.01 |  | 96.96 |  |
| Fund 267 - SWET: TOTAL REVENUES | | 96,350.00 |  | 96,350.00 |  | 93,424.99 |  | 2,925.01 |  | 96.96 |  |
| TOTAL EXPENDITURES | | 96,350.00 |  | 96,350.00 |  | 93,424.99 |  | 2,925.01 |  | 96.96 |  |
| NET OF REVENUES & EXPENDITURES BEG. FUND BALANCE  END FUND BALANCE | | 0.00 |  | 0.00 |  | 0.00 |  | 0.00 |  | 0.00 |  |

|  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| GL NUMBER | DESCRIPTION | ORIGINAL 2021 12/31/2021 BALANCE BUDGET AMENDED BUDGET NORMAL (ABNORMAL) NORMAL (ABNORMAL) | | | | | | | % BDGT USED | |
| Fund 301 - ROAD DEBT | SERVICE (VOTED BOND) |  |  | |  | |  | |  | |
| Revenues |  |  |  | |  | |  | |  | |
| Dept 000 - REVENUES |  |  |  | |  | |  | |  | |
| 301-000-403.00 | OPERATING LEVY-C.T. | 1,185,240.00 | 1,185,240.00 | | 1,183,388.00 | | 1,852.00 | | 99.84 | |
| 301-000-403.01 | PMT IN LIEU OF TAX (PILOT) | 5,000.00 | 5,000.00 | | 5,026.31 | | (26.31) | | 100.53 | |
| 301-000-412.00 | DELINQUENT PERSONAL PROP TAX | 1,500.00 | 1,500.00 | | 534.78 | | 965.22 | | 35.65 | |
| 301-000-573.00 | LOCAL COMMUNITY STABILIZATION SHARE | 70,000.00 | 70,000.00 | | 91,634.83 | | (21,634.83) | | 130.91 | |
| 301-000-664.00 | INTEREST INCOME | 1,000.00 | 1,000.00 | | 177.30 | | 822.70 | | 17.73 | |
| Total Dept 000 - REVENUES | | 1,262,740.00 |  | 1,262,740.00 |  | 1,280,761.22 |  | (18,021.22) | 101.43 |  |
| TOTAL REVENUES | | 1,262,740.00 |  | 1,262,740.00 |  | 1,280,761.22 |  | (18,021.22) | 101.43 |  |
| Expenditures | |  |  |  |  |  |  |  |  |  |
| Dept 906 - ROAD IMPROVEMENT | |  |  |  |  |  |  |  |  |  |
| 301-906-910.00 | DEBT SERVICE - PRINCIPAL | 1,000,000.00 | 1,000,000.00 | | 1,000,000.00 | | 0.00 | | 100.00 | |
| 301-906-915.00 | DEBT SERVICE - INTEREST | 163,000.00 | 163,000.00 | | 163,000.00 | | 0.00 | | 100.00 | |
| 301-906-996.00 | PAYING AGENT/BANK FEES | 500.00 | 500.00 | | 500.00 | | 0.00 | | 100.00 | |
| Total Dept 906 - ROAD IMPROVEMENT | | 1,163,500.00 |  | 1,163,500.00 |  | 1,163,500.00 |  | 0.00 | 100.00 |  |
| TOTAL EXPENDITURES | | 1,163,500.00 |  | 1,163,500.00 |  | 1,163,500.00 |  | 0.00 | 100.00 |  |
| Fund 301 - ROAD DEBT SERVICE (VOTED BOND): TOTAL REVENUES | | 1,262,740.00 |  | 1,262,740.00 |  | 1,280,761.22 |  | (18,021.22) | 101.43 |  |
| TOTAL EXPENDITURES | | 1,163,500.00 |  | 1,163,500.00 |  | 1,163,500.00 |  | 0.00 | 100.00 |  |
| NET OF REVENUES & EXPENDITURES | | 99,240.00 |  | 99,240.00 |  | 117,261.22 |  | (18,021.22) | 118.16 |  |
| BEG. FUND BALANCE | | 342,697.38 |  | 342,697.38 |  | 342,697.38 |  |  |  |  |
| END FUND BALANCE | | 441,937.38 |  | 441,937.38 |  | 459,958.60 |  |  |  |  |

|  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| GL NUMBER | DESCRIPTION | ORIGINAL 2021 12/31/2021 BALANCE % BDGT BUDGET AMENDED BUDGET NORMAL (ABNORMAL) NORMAL (ABNORMAL) USED | | | | | | | | | |
| Fund 402 - TWP BUILDING & GROUNDS IMPROVEMENTS  Expenditures  Dept 265 - MAINTENANCE | | | | | | | | | | | |
| 402-265-975.00 BUILDING IMPROVEMENTS 125,000.00 | | |  | 125,000.00 |  | 110,996.09 |  | 14,003.91 |  | 88.80 |  |
| Total Dept 265 - MAINTENANCE 125,000.00 | | |  | 125,000.00 |  | 110,996.09 |  | 14,003.91 |  | 88.80 |  |
| TOTAL EXPENDITURES 125,000.00 | | |  | 125,000.00 |  | 110,996.09 |  | 14,003.91 |  | 88.80 |  |

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| Fund 402 - TWP BUILDING & GROUNDS IMPROVEMENTS: TOTAL REVENUES | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| TOTAL EXPENDITURES | 125,000.00 | 125,000.00 | 110,996.09 | 14,003.91 | 88.80 |
| NET OF REVENUES & EXPENDITURES | (125,000.00) | (125,000.00) | (110,996.09) | (14,003.91) | 88.80 |
| BEG. FUND BALANCE | 166,884.93 | 166,884.93 | 166,884.93 |  |  |
| END FUND BALANCE | 41,884.93 | 41,884.93 | 55,888.84 |  |  |

|  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| GL NUMBER | DESCRIPTION | ORIGINAL 2021 12/31/2021 BALANCE BUDGET AMENDED BUDGET NORMAL (ABNORMAL) NORMAL (ABNORMAL) | | | | | | | % BDGT USED | |
| Fund 584 - GOLF COURSE  Revenues | | | | | | | | | | |
| Dept 000 - REVENUES |  |  |  | |  | |  | |  | |
| 584-000-607.00 | LEASE FEES | 0.00 | 0.00 | | 541.04 | | (541.04) | | 100.00 | |
| 584-000-699.00 | INTERFUND TRANSFERS IN | 15,000.00 | 15,000.00 | | 15,000.00 | | 0.00 | | 100.00 | |
| Total Dept 000 - REVENUES | | 15,000.00 |  | 15,000.00 |  | 15,541.04 |  | (541.04) | 103.61 |  |
| TOTAL REVENUES | | 15,000.00 |  | 15,000.00 |  | 15,541.04 |  | (541.04) | 103.61 |  |
| Expenditures | |  |  |  |  |  |  |  |  |  |
| Dept 698 - GOLF COURSE | |  |  |  |  |  |  |  |  |  |
| 584-698-814.00 | PURCHASED MAINT. SERVICE | 7,725.00 | 7,725.00 | | 8,077.16 | | (352.16) | | 104.56 | |
| 584-698-970.00 | CAPITAL IMPROVEMENT | 3,750.00 | 3,750.00 | | 0.00 | | 3,750.00 | | 0.00 | |
| 584-698-983.00 | NEW EQUIPMENT | 3,750.00 | 3,750.00 | | 0.00 | | 3,750.00 | | 0.00 | |

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
| Total Dept 698 - GOLF COURSE | 15,225.00 | 15,225.00 | 8,077.16 |  | 7,147.84 | 53.05 |
| TOTAL EXPENDITURES | 15,225.00 | 15,225.00 | 8,077.16 |  | 7,147.84 | 53.05 |
| Fund 584 - GOLF COURSE: TOTAL REVENUES | 15,000.00 | 15,000.00 | 15,541.04 |  | (541.04) | 103.61 |
| TOTAL EXPENDITURES | 15,225.00 | 15,225.00 | 8,077.16 |  | 7,147.84 | 53.05 |
| NET OF REVENUES & EXPENDITURES | (225.00) | (225.00) | 7,463.88 |  | (7,688.88) | 3,317.28 |
| BEG. FUND BALANCE | 13,320.04 | 13,320.04 | 13,320.04 |  |  |  |
| END FUND BALANCE | 13,095.04 | 13,095.04 | 20,783.92 |  |  |  |

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
|  | | ORIGINAL | 2021 | 12/31/2021 | BALANCE | % BDGT |
| GL NUMBER | DESCRIPTION | BUDGET | AMENDED BUDGET | NORMAL (ABNORMAL) | NORMAL (ABNORMAL) | USED |

Fund 810 - POLICE CAPITAL IMPROVEMENT

Revenues

Dept 000 - REVENUES

|  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| 810-000-412.00 | DELINQUENT PERSONAL PROP TAX | 50.00 | 50.00 | | 56.12 | | (6.12) | | 112.24 |
| 810-000-664.00 | INTEREST INCOME | 5,000.00 | 5,000.00 | | 2,217.45 | | 2,782.55 | | 44.35 |
| 810-000-672.00 | POLICE CAPITAL SPECIAL ASSESSM | 288,600.00 | 288,600.00 | | 298,794.30 | | (10,194.30) | | 103.53 |
| 810-000-673.01 | SALE OF POLICE ASSETS | 0.00 | 0.00 | | 462,874.76 | | (462,874.76) | | 100.00 |
| Total Dept 000 - REVENUES | | 293,650.00 |  | 293,650.00 |  | 763,942.63 |  | (470,292.63) | 260.15 |
| TOTAL REVENUES | | 293,650.00 |  | 293,650.00 |  | 763,942.63 |  | (470,292.63) | 260.15 |
| Expenditures | |  |  |  |  |  |  |  |  |
| Dept 440 - CAPTIAL IMPROVEMENT | |  |  |  |  |  |  |  |  |
| 810-440-983.00 | NEW EQUIPMENT | 300,000.00 | 376,100.00 | | 376,085.78 | | 14.22 | | 100.00 |
| 810-440-999.00 | INTERFUND TRANSFERS OUT | 0.00 | 97,450.00 | | 97,443.00 | | 7.00 | | 99.99 |
| Total Dept 440 - CAPTIAL IMPROVEMENT | | 300,000.00 | | 473,550.00 | | 473,528.78 |  | 21.22 | 100.00 |
| TOTAL EXPENDITURES | | 300,000.00 | | 473,550.00 | | 473,528.78 |  | 21.22 | 100.00 |
| Fund 810 - POLICE CAPITAL IMPROVEMENT: TOTAL REVENUES | | 293,650.00 | | 293,650.00 | | 763,942.63 |  | (470,292.63) | 260.15 |
| TOTAL EXPENDITURES | | 300,000.00 | | 473,550.00 | | 473,528.78 |  | 21.22 | 100.00 |
| NET OF REVENUES & EXPENDITURES | | (6,350.00) | | (179,900.00) | | 290,413.85 |  | (470,313.85) | 161.43 |
| BEG. FUND BALANCE | | 561,696.22 | | 561,696.22 | | 561,696.22 |  |  |  |
| END FUND BALANCE | | 555,346.22 | | 381,796.22 | | 852,110.07 |  |  |  |

|  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| GL NUMBER | DESCRIPTION | | ORIGINAL 2021 12/31/2021 BALANCE BUDGET AMENDED BUDGET NORMAL (ABNORMAL) NORMAL (ABNORMAL) | | | | | | | % BDGT USED | |
| Fund 811 - FIRE | CAPITAL IMPROVEMENT | |  |  | |  | |  | |  | |
| Revenues |  | |  |  | |  | |  | |  | |
| Dept 000 - REVENUES | |  |  |  | |  | |  | |  | |
| 811-000-412.00 | | DELINQUENT PERSONAL PROP TAX | 100.00 | 100.00 | | 93.56 | | 6.44 | | 93.56 | |
| 811-000-573.00 | | GRANT MONIES | 481,130.00 | 0.00 | | 0.00 | | 0.00 | | 0.00 | |
| 811-000-664.00 | | INTEREST INCOME | 10,000.00 | 10,000.00 | | 6,235.20 | | 3,764.80 | | 62.35 | |
| 811-000-667.00 | | RENTAL INCOME | 15,000.00 | 15,000.00 | | 16,161.51 | | (1,161.51) | | 107.74 | |
| 811-000-672.00 | | FIRE CAPITAL SPECIAL ASSESSMEN | 0.00 | 481,130.00 | | 498,071.82 | | (16,941.82) | | 103.52 | |
| 811-000-673.02 | | SALE OF ASSETS - FIRE | 0.00 | 0.00 | | 8,045.05 | | (8,045.05) | | 100.00 | |
| Total Dept 000 - REVENUES | | | 506,230.00 |  | 506,230.00 |  | 528,607.14 |  | (22,377.14) | 104.42 |  |
| TOTAL REVENUES | | | 506,230.00 |  | 506,230.00 |  | 528,607.14 |  | (22,377.14) | 104.42 |  |
| Expenditures | | |  |  |  |  |  |  |  |  |  |
| Dept 440 - CAPTIAL IMPROVEMENT | | |  |  |  |  |  |  |  |  |  |
| 811-440-827.00 | FIRE CAP IMPR LEGAL FEES | | 500.00 | 500.00 | | 0.00 | | 500.00 | | 0.00 | |
| 811-440-975.01 | BUILDINGS - EASTWOOD STATION | | 235,000.00 | 185,000.00 | | 40,347.00 | | 144,653.00 | | 21.81 | |
| 811-440-983.00 | FIRE EQUIPMENT | | 100,000.00 | 150,000.00 | | 149,244.49 | | 755.51 | | 99.50 | |
| 811-440-983.04 | ENGINE REPLACEMENT | | 185,000.00 | 601,000.00 | | 601,004.00 | | (4.00) | | 100.00 | |
| 811-440-983.05 | STAFF VEHICLES | | 45,000.00 | 45,000.00 | | 0.00 | | 45,000.00 | | 0.00 | |
| 811-440-983.06 | STATION UPGRADES & EQUIP | | 35,000.00 | 35,000.00 | | 26,341.00 | | 8,659.00 | | 75.26 | |
| 811-440-983.08 | MAINT - 1219 WOODROW | | 500.00 | 500.00 | | 2,193.90 | | (1,693.90) | | 438.78 | |
| 811-440-983.10 | MAINT - 1220 NASSAU | | 500.00 | 500.00 | | 1,933.03 | | (1,433.03) | | 386.61 | |

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| Total Dept 440 - CAPTIAL IMPROVEMENT | 601,500.00 | 1,017,500.00 | 821,063.42 | 196,436.58 | 80.69 |
| TOTAL EXPENDITURES | 601,500.00 | 1,017,500.00 | 821,063.42 | 196,436.58 | 80.69 |
| Fund 811 - FIRE CAPITAL IMPROVEMENT: TOTAL REVENUES | 506,230.00 | 506,230.00 | 528,607.14 | (22,377.14) | 104.42 |
| TOTAL EXPENDITURES | 601,500.00 | 1,017,500.00 | 821,063.42 | 196,436.58 | 80.69 |
| NET OF REVENUES & EXPENDITURES | (95,270.00) | (511,270.00) | (292,456.28) | (218,813.72) | 57.20 |
| BEG. FUND BALANCE | 2,129,916.23 | 2,129,916.23 | 2,129,916.23 |  |  |
| END FUND BALANCE | 2,034,646.23 | 1,618,646.23 | 1,837,459.95 |  |  |

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
|  | | ORIGINAL | 2021 | 12/31/2021 | BALANCE | % BDGT |
| GL NUMBER | DESCRIPTION | BUDGET | AMENDED BUDGET | NORMAL (ABNORMAL) | NORMAL (ABNORMAL) | USED |

Fund 812 - STREET IMPROVEMENT

Revenues

Dept 000 - REVENUES

|  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| 812-000-664.00 | INTEREST INCOME | 0.00 | 0.00 | | 71.02 | | (71.02) | | 100.00 |
| Total Dept 000 - REVENUES | | 0.00 |  | 0.00 |  | 71.02 |  | (71.02) | 100.00 |
| TOTAL REVENUES | | 0.00 |  | 0.00 |  | 71.02 |  | (71.02) | 100.00 |
| Fund 812 - STREET IMPROVEMENT: TOTAL REVENUES | | 0.00 |  | 0.00 |  | 71.02 |  | (71.02) | 100.00 |
| TOTAL EXPENDITURES | | 0.00 |  | 0.00 |  | 0.00 |  | 0.00 | 0.00 |
| NET OF REVENUES & EXPENDITURES | | 0.00 |  | 0.00 |  | 71.02 |  | (71.02) | 100.00 |
| BEG. FUND BALANCE | | 38,415.50 |  | 38,415.50 |  | 38,415.50 |  |  |  |
| END FUND BALANCE | | 38,415.50 |  | 38,415.50 |  | 38,486.52 |  |  |  |

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
|  | | ORIGINAL | 2021 |  | 12/31/2021 | BALANCE | % BDGT |
| GL NUMBER | DESCRIPTION | BUDGET | AMENDED BUDGET | NORMAL | (ABNORMAL) | NORMAL (ABNORMAL) | USED |

Fund 871 - WATER IMPROVEMENT

Revenues

Dept 000 - REVENUES

|  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| 871-000-654.00 | WATER SURCHARGE FEES | 60,000.00 |  | 60,000.00 |  | 84,310.83 |  | (24,310.83) | 140.52 |
| 871-000-664.00 | INTEREST INCOME | 0.00 |  | 0.00 |  | 957.73 |  | (957.73) | 100.00 |
| 871-000-669.00 | INTEREST ON SPEC. ASSESS. | 0.00 |  | 0.00 |  | 350.13 |  | (350.13) | 100.00 |
| 871-000-672.00 | SPECIAL ASSESSMENTS | 0.00 |  | 0.00 |  | 4,567.56 |  | (4,567.56) | 100.00 |
| 871-000-677.00 | WATER CONNECTION FEE | 2,500.00 |  | 2,500.00 |  | 7,000.00 |  | (4,500.00) | 280.00 |
| Total Dept 000 - | REVENUES | 62,500.00 |  | 62,500.00 |  | 97,186.25 |  | (34,686.25) | 155.50 |
| TOTAL REVENUES |  | 62,500.00 |  | 62,500.00 |  | 97,186.25 |  | (34,686.25) | 155.50 |
| Expenditures |  |  |  |  |  |  |  |  |  |
| Dept 441 - WATER | IMPROVEMENT |  |  |  |  |  |  |  |  |
| 871-441-732.00 | DUES/SUBS/PUBL | 13,750.00 |  | 13,750.00 |  | 13,750.00 |  | 0.00 | 100.00 |
| 871-441-815.00 | OTHER FEES | 0.00 |  | 2,000.00 |  | 504.00 |  | 1,496.00 | 25.20 |
| 871-441-820.00 | ENGINEERING FEES | 500.00 |  | 400.00 |  | 0.00 |  | 400.00 | 0.00 |
| 871-441-827.00 | LEGAL | 0.00 |  | 100.00 |  | 100.00 |  | 0.00 | 100.00 |
| 871-441-973.00 | CONSTRUCTION COSTS | 2,500.00 |  | 500.00 |  | 0.00 |  | 500.00 | 0.00 |
| Total Dept 441 - WATER IMPROVEMENT | | 16,750.00 |  | 16,750.00 |  | 14,354.00 |  | 2,396.00 | 85.70 |
| TOTAL EXPENDITURES | | 16,750.00 |  | 16,750.00 |  | 14,354.00 |  | 2,396.00 | 85.70 |
| Fund 871 - WATER IMPROVEMENT: TOTAL REVENUES | | 62,500.00 |  | 62,500.00 |  | 97,186.25 |  | (34,686.25) | 155.50 |
| TOTAL EXPENDITURES | | 16,750.00 |  | 16,750.00 |  | 14,354.00 |  | 2,396.00 | 85.70 |
| NET OF REVENUES & EXPENDITURES | | 45,750.00 |  | 45,750.00 |  | 82,832.25 |  | (37,082.25) | 181.05 |
| BEG. FUND BALANCE | | 340,511.72 |  | 340,511.72 |  | 340,511.72 |  |  |  |
| END FUND BALANCE | | 386,261.72 |  | 386,261.72 |  | 423,343.97 |  |  |  |

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
|  | | ORIGINAL | 2021 | 12/31/2021 | BALANCE | % BDGT |
| GL NUMBER | DESCRIPTION | BUDGET | AMENDED BUDGET | NORMAL (ABNORMAL) | NORMAL (ABNORMAL) | USED |

Fund 883 - SEWER IMPROVEMENT

Revenues

Dept 000 - REVENUES

|  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| 883-000-654.00 | SEWER SURCHARGE FEES | 60,000.00 |  | 60,000.00 |  | 281,853.18 |  | (221,853.18) | 469.76 |
| 883-000-664.00 | INTEREST INCOME | 25,000.00 |  | 25,000.00 |  | 9,740.26 |  | 15,259.74 | 38.96 |
| 883-000-669.00 | INTEREST ON SPEC. ASSESS. | 0.00 |  | 0.00 |  | 711.12 |  | (711.12) | 100.00 |
| 883-000-672.00 | SPECIAL ASSESSMENTS | 0.00 |  | 0.00 |  | 8,010.86 |  | (8,010.86) | 100.00 |
| 883-000-679.00 | CONNECTION FEES | 7,500.00 |  | 7,500.00 |  | 0.00 |  | 7,500.00 | 0.00 |
| Total Dept 000 - | REVENUES | 92,500.00 |  | 92,500.00 |  | 300,315.42 |  | (207,815.42) | 324.67 |
| TOTAL REVENUES |  | 92,500.00 |  | 92,500.00 |  | 300,315.42 |  | (207,815.42) | 324.67 |
| Expenditures |  |  |  |  |  |  |  |  |  |
| Dept 520 - SEWER | IMPROVEMENT |  |  |  |  |  |  |  |  |
| 883-520-732.00 | DUES/SUBS/PUBL | 11,250.00 |  | 11,250.00 |  | 11,250.00 |  | 0.00 | 100.00 |
| 883-520-815.00 | OTHER FEES | 0.00 |  | 0.00 |  | 2,016.00 |  | (2,016.00) | 100.00 |
| 883-520-820.00 | ENGINEERING FEES | 34,500.00 |  | 34,500.00 |  | 16,476.40 |  | 18,023.60 | 47.76 |
| 883-520-827.00 | LEGAL | 100.00 |  | 100.00 |  | 0.00 |  | 100.00 | 0.00 |
| 883-520-921.00 | UTILITIES - ELECTRIC | 400.00 |  | 400.00 |  | 612.30 |  | (212.30) | 153.08 |
| 883-520-930.00 | MAINTENANCE - SEWER | 2,500.00 |  | 55,100.00 |  | 55,066.06 |  | 33.94 | 99.94 |
| 883-520-973.00 | CONSTRUCTION COSTS | 340,600.00 |  | 288,000.00 |  | 84,429.55 |  | 203,570.45 | 29.32 |
| Total Dept 520 - SEWER IMPROVEMENT | | 389,350.00 | | 389,350.00 | | 169,850.31 |  | 219,499.69 | 43.62 |
| TOTAL EXPENDITURES | | 389,350.00 | | 389,350.00 | | 169,850.31 |  | 219,499.69 | 43.62 |
| Fund 883 - SEWER IMPROVEMENT: TOTAL REVENUES | | 92,500.00 | | 92,500.00 | | 300,315.42 |  | (207,815.42) | 324.67 |
| TOTAL EXPENDITURES | | 389,350.00 | | 389,350.00 | | 169,850.31 |  | 219,499.69 | 43.62 |
| NET OF REVENUES & EXPENDITURES | | (296,850.00) | | (296,850.00) | | 130,465.11 |  | (427,315.11) | 43.95 |
| BEG. FUND BALANCE | | 3,585,660.74 | | 3,585,660.74 | | 3,585,660.74 |  |  |  |
| END FUND BALANCE | | 3,288,810.74 | | 3,288,810.74 | | 3,716,125.85 |  |  |  |

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
| TOTAL REVENUES - ALL FUNDS | 17,672,811.00 | 17,697,411.00 | 18,980,786.70 |  | (1,283,375.70) | 107.25 |
| TOTAL EXPENDITURES - ALL FUNDS | 18,822,459.00 | 19,456,109.00 | 17,800,455.18 |  | 1,655,653.82 | 91.49 |
| NET OF REVENUES & EXPENDITURES | (1,149,648.00) | (1,758,698.00) | 1,180,331.52 |  | (2,939,029.52) | 67.11 |
| BEG. FUND BALANCE - ALL FUNDS | 12,845,625.46 | 12,845,625.46 | 12,845,625.46 |  |  |  |
| END FUND BALANCE - ALL FUNDS | 11,695,977.46 | 11,086,927.46 | 14,025,956.98 |  |  |  |

**KABA**

**2022 MONTHLY PERMITS BY JURISDICTION**

**MONTH OF APRIL 2022**

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **JURISDICTION** | **PERMIT CATEGORY** | # **PERMITS** | | | **PERMIT REVENUE** |
| **COMSTOCK** | BUILDING | 21 | | | $ 34 795 |
| **COMSTOCK** | ELECTRICAL | 18 | | | $ 4 781 |
| **COMSTOCK** | MECHANICAL | 16 | | | $ 8,475 |
| **COMSTOCK** | PLUMBING | 6 | | | $ 1,060 |
| **COMSTOCK** | SPECIAL - JURISDICTION | 3 | | | $ 300 |
| **COMSTOCK** | SPECIAL - HOMEOWNER | 1 | | | $ 55 |
| **TOTAL COMSTOCK** |  | **65** | | | $ **49,466** |
| **KALAMAZOO** | BUILDING | 13 | | | $ 1 650 |
| **KALAMAZOO** | ELECTRICAL | 19 | | | $ 2 978 |
| **KALAMAZOO** | MECHANICAL | 19 | | | $ 3 619 |
| **KALAMAZOO** | PLUMBING | 7 | | | $ 997 |
| **KALAMAZOO** | SPECIAL - JURISDICTION | 4 | | | $ 400 |
| **KALAMAZOO** | SPECIAL - HOMEOWNER | 1 | | | $ 55 |
| **TOTAL KALAMAZOO** |  | **63** | | | $ **9,699** |
| **PARCHMENT** | BUILDING | 1 | | | $ 100, |
| **PARCHMENT** | ELECTRICAL | 5 | | | $ 612 |
| **PARCHMENT** | MECHANICAL | 3 | | | $ 356 |
| **PARCHMENT** | PLUMBING | 1 | | | $ 219 |
| **PARCHMENT** | SPECIAL - JURISDICTION | 1 | | | $ 100 |
| **PARCHMENT** | SPECIAL - HOMEOWNER | 1 | | | $ 55 |
| **TOTAL PARCHMENT** |  | **12** | | | $ **1,442** |
| **PINEGROVE** | BUILDING | 3 | | | $ 3 574 |
| **PINEGROVE** | ELECTRICAL | 7 | | | $ 1 098· |
| **PINE GROVE** | MECHANICAL | 6 | | | $ 805 |
| **PINE GROVE** | PLUMBING | 3 | | | $ 730 |
| **PINEGROVE** | SPECIAL- JURISDICTION | - | | | $ - |
| **PINE GROVE** | SPECIAL - HOMEOWNER | - | | | $ - |
| **TOTAL PINE GROVE** |  | **19** | | | $ **6.207** |
| **RICHLAND** | BUILDING | 8 | | | $ 3,486 |
| **RICHLAND** | ELECTRICAL | 7 | | | $ 1,747 |
| **RICHLAND** | MECHANICAL | 16 | | | $ 3,787 |
| **RICHLAND** | PLUMBING | 5 | | | $ 796 |
| **RICHLAND** | SPECIAL - JURISDICTION | 1 | | | $ 100 |
| **RICHLAND** | SPECIAL - HOMEOWNER |  |  | - | $ - |
| **TOTAL RICHLAND** |  | **37** | | | $ **9916** |
| **RICHLAND VILLAGE** | BUILDING |  |  | - | $ - |
| **RICHLAND VILLAGE** | ELECTRICAL | 2 | | | $ 291 |
| **RICHLAND VILLAGE** | MECHANICAL | 2 | | | $ 245 |
| **RICHLAND VILLAGE** | PLUMBING | 1 | | | $ 165 |
| **RICHLAND VILLAGE** | SPECIAL - JURISDICTION |  |  | - | $ - |
| **RICHLAND VILLAGE** | SPECIAL- HOMEOWNER |  |  | - | $ - |
| **TOTAL RICHLAND VILLAGE** |  | **5** | | | $ **701** |
|  |  |  | | |  |
| **TOTAL** | ' | I | **201** |  | $ **77,431.00** |

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| --- | --- |
| **REVENUE** | **REVENUE** |
| **APRIL 2021** | % **PREV YEAR MONTH** |
| $ **51,524** | **150.3%** |

|  |  |
| --- | --- |
| **PERMITS** | **PERMITS** |
| **APRIL 2021** | % **2021-YTD** |
| **227** | **0.885462555** |

**KABA**

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2022 MONTHLY **PERMITS BY** JURISDICTION

**VEAR TO DATE AS OF: APRIL 2022**

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| **J!.!RISDitTIQN** | **PERMIT CATEGORY** | # **PERMITS** | **PERMIT REVENUE** | |
| **COMSTOCK** | BUILDING | 57 | $ 45 800 | |
| **COMSTOCK** | ELECTRICAL | 71 | $ 18 744 | |
| **COMSTOCK** | MECHANICAL | 68 | $ 24 202 | |
| **COMSTOCK** | PLUMBING | 23 | $ 3 844 | |
| **COMSTOCK** | SPECIAL- JURISDICTION | 10 | $ 1 000 | |
| **COMSTOCK** | SPECIAL- HOMEOWNER | 2 | $ 110 | |
| **TOTAL COMSTOCK** |  | **231** | **s 93700** | |
| **KALAMAZOO** | BUILDING | 62 | $ 13 263 | |
| **KALAMAZOO** | ELECTRICAL | 67 | $ 12 936 | |
| **KALAMAZOO** | MECHANICAL | 79 | $ 13 238 | |
| **KALAMAZOO** | PLUMBING | 24 | $ 3 045 | |
| **KALAMAZOO** | SPECIAL- JURISDICTION | 20 | $ 2 000 | |
| **KALAMAZOO** | SPECIAL- HOMEOWNER | 2 | $ 110  • | |
| **TOTAL KALAMAZOO** |  | **254** | **44,592** | |
| **PARCHMENT** | BUILDING | 4 | $ 640 | |
| **PARCHMENT** | ELECTRICAL | 13 | $ 1 783 | |
| **PARCHMENT** | MECHANICAL | 9 | $ 1107 | |
| **PARCHMENT** | PLUMBING | 4 | $ 599 | |
| **PARCHMENT** | SPECIAL- JURISDICTION | 3 | $ 300 | |
| **PARCHMENT** | SPECIAL- HOMEOWNER | 1 | $ 55 | |
| **TOTAL PARCHMENT** |  | **34** | **s 4.484** | |
| **PINE GROVE** | BUILDING | 11 | $ 9024 | |
| **PINE GROVE** | ELECTRICAL | 18 | $ 3 029 | |
| **PINE GROVE** | MECHANICAL | 22 |  | 3 406 |
| **PINE GROVE** | PLUMBING | 5 |  | 1 014 |
| **PINE GROVE** | SPECIAL- JURISDICTION | 0 |  | - |
| **PINE GROVE** | SPECIAL- HOMEOWNER | 0 |  | - |
| **TOTAL PINE GROVE** |  | **!iii** |  | : **tA.473** |
| **RICHLAND** | BUILDING | 37 | ' | 29 426 |
| **RICHLAND** | ELECTRICAL | 52 |  | 12 624 |
| **RICHLAND** | MECHANICAL | 58 |  | 12 416 |
| **RICHLAND** | PLUMBING | 39 |  | 8 129 |
| **RICHLAND** | SPECIAL- JURISDICTION | 1 | $ 100 | |
| **RICHLAND** | SPECIAL• HOMEOWNER | 0 |  | , - |
| **TOTAL RICHLAND** |  | **187** |  | **62611:1** |
| **RICHLAND VILLAGE** | BUILDING | 4 |  | 725 |
| **RICHLAND VILLAGE** | ELECTRICAL | 6 |  | 826 |
| **RICHLAND VILLAGE** | MECHANICAL | 8 | $ 1110 | |
| **RICHLAND VILLAGE** | PLUMBING | 4 |  | 520 |
| **RICHLAND VILLAGE** | SPECIAL- JURISDICTION | 0 |  | - |
| **RICHLAND VILLAGE** | SPECIAL- HOMEOWNER | 0 |  | - |
| **TOTAL RICH ND VILLAGE** |  | **:.12** | : | **3181** |
|  |  |  |  | |
| **TOTAL KABA** | **YTD** | **784** | **225125** | |

|  |  |
| --- | --- |
| **REVENUE** | **REVENUE** |
| YTD • APRIL 2021 | 0/o 2021-YTD |
| $ **257.544** | **87.4%** |

|  |
| --- |
| **REVENUE** |
| 0/o 2022YTD  BUDGET |
| **109.0%** |

|  |  |
| --- | --- |
| **PERMITS** | **PERMITS** |
| YTD • APRIL 2021 | 0/o 2021-YTD |
| **770** | **101.8%** |

|  |  |  |
| --- | --- | --- |
| 2022 MONTHLY CUMULATIVE TOTALS | | |
| # PERMITS | REVENUE |  |
| 176 | $ 4S,738 | JAN |
| 190 | $ 49,367 | FEB |
| 217 | $ 52,589 | MAR |
| 201 | $ 77,431 | APRIL |
| - | $ - | MAY |
| - | $ - | JUNE |
| - | $ - | JULY |
| - | $ - | AUG |
| - | $ - | SEPT |
| - | $ - | OCT |
| - | $ - | NOV |
| - | $ - | DEC |
| 784 | $ 225,125 | 2022 |

**Monthly Special Permit - Owner Request** 05/02/2022

Special Permit

**Permit # Job Address**

**Parcel Number**

**Owner**

**Date Entered**

**Fee Total**

PS22-06-021

1718 HUNTINGTON AV

06-12-435-681

GREEN, LOUIS B. 04/06/2022

$55.00

**Work Description:**

Meter socket inspection

New owner: Southwest Michigan Asset Management

**Inspections:**

04/11/2022

Meter Socket Inspection

Approved

**Total Permits For Type:** **1**

**Total Fees For Type: $55.00**

###### Report Summary

Population: All Records

GovernmentUnitList.UnitCode = 6 AND

Permit.DateIssued Between 4/1/2022 12:00:00 AM AND

4/30/2022 11:59:59 PM AND

Permit.Category = Meter Socket Inspection OR

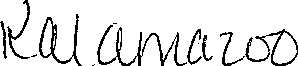
Permit.Category = Hood Suppression OR

Permit.Category = Special Permit OR

Permit.Category = Owner Request

**Grand Total Fees:**  **$55.00**

Grand Total Permits: 1

Property Maintenance Inspections. 05/02/2022

Special Permit·

**Permit# Job Address Parcel Number Owner Contractor Date Entere Fee Total Due**

PS22-06-008 1722 OLMSTEAD RD 06-24-455-140 WERTZ, DONALD A. & 02/08/2022 100.00

**Work Description: Property Maintenance request from Kalamazoo Twp**

*,\_,,/* Property Maint. Re-inspection Property Maintenance Inspectio

Completed: 04/29/2022 Completed: 02/08/2022

PS22-06-017 2116 Sunnyside C23 06-12-180-050 COUNTRY MEADOW, L. 03/30/2022

**Work Description: Property Maintenance Request from Kalamazoo Township**

-200.00

Property Maint. Re-inspection Property Maint. Re-inspection Property Maintenance Inspectio Property Maintenance Inspectio

Completed: *P412* 5/2022 Completed: /1 ?(2022 Completed: 03/31/2022

Completed: 03/30/2022

PS22-06-026 2114 E MAIN ST 06-14-431-050 HEWITT ENTERPRISES, 04/28/2022 100.00

-

**-Work Description: Property Maintenance request from Kalamazoo**

Property Maintenance Inspectio Completed: 04/29/2022

**Total Permits: 3 Total Fees Due: $400.00**

**Population: All Records**

Permit.PermitType Special PennitAND

Pennit.Status HOLD (FEE)

AND

Permit.Category Jurisdiction Request AND GovernmentUnitList.UnitCode 6

Permit List **05/02/2022**

Building

**Permit #**

**Job Address**

**Parcel Number**

**Owner**

**Contractor**

**Issue Date**

**Fee Total Const. Value**

PB22-06-130 815 NICHOLS RD

06-18-260-011

MOXON, PAUL E. & CAM

04/05/2022

$170.00 $10,800

**Work Description:** Demolition of existing detached accessory structure and construct new 24' x 30' detached accessory structure per plans.

NOTE: FOOTINGS ON EITHER SIDE OF OVERHEAD DOOR TO BE MINIMUM 20" DIAMETER

PB22-06-139 120 N BERKLEY ST

06-17-435-510

OWENS, BARBARA J.

Mark Premer

04/15/2022

$100.00 $0

**Work Description:** Construct temporary wheelchair ramp per plans

PB22-06-144 523 COOLIDGE AVE

06-17-165-181

SMITH, MICHELLE DIN

Southwest Michigan

04/11/2022

$100.00 $4,400

**Work Description:** Install a new egress window system per plans.

Must meet section R 310 of the 2105 MRC code requirement.

PB22-06-145 2912 CRESTVIEW AVE

06-17-170-100

WILLIAMS, BRYAN P.

Southwest Michigan

04/11/2022

$100.00 $7,900

**Work Description:** Install 2 new egress window systems per plans.

Must meet section R 310 of the 2015 MRC code requirements.

PB22-06-151 1109 WILLIS AVE

06-24-306-360

PROPERTY OF WEALTH

04/12/2022

$170.00 $0

**Work Description:** Permit for installation of shower previously installed without permits and correction of violations associated with installation.

PB22-06-164 3733 MARKET ST

06-24-445-160

CKT REAL ESTATE, LLC

Whitehouse Construc

04/26/2022

$170.00 $0

**Work Description:** Completion of ADA bathroom started by others without proper permits.

Rebuild 8' X9' front porch/deck that was built by others without proper permits.

NOTE: CRAWLSPACE ACCESS IN FLOOR TO BE MINIMUM 18" X 24" PER R408.4 2015 MRC

PB22-06-169 2669 HICKORY NUT LANE

06-05-160-370

PACILLO, JORDAN

Palmetto Solar

04/28/2022

$100.00 $0

**Work Description:** Install 12 panel roof mounted solar array per plans. 4.8kW

PB22-06-171 616 CHRYSLER ST

**Work Description:** Re-roof: 48 sheets decking 16 sq

06-13-206-180

CORSTANGE, NATHAN

Advantage Roofing &

04/19/2022

$100.00 $0

PB22-06-187 1312 UPLAND DR

06-12-382-220

MITCHELL, JEFFREY H.

Ayers Basement Syste

04/27/2022

$170.00 $0

**Work Description:** Install subfloor drainage system and sump per plans.

|  |  |
| --- | --- |
| **Total Permits For Type:** | **9** |
| **Total Fees For Type:** | **$1,180.00** |
| **Total Const. Value For Type:** | **$23,100** |

###### Report Summary

Population: All Records

Permit.DateIssued Between 4/1/2022 12:00:00 AM AND

4/30/2022 11:59:59 PM AND

GovernmentUnitList.UnitCode = 6 AND

Permit.PermitType = Building AND

Permit.BasicUsage = Residential AND

Permit.DateIssued in <Previous month> [04/01/22 - 04/30/22]

**Grand Total Fees:**  **$1,180.00**

Grand Total Permits: 9

**Grand Total Const. Value:**  **$23,100**

Permit List **05/02/2022**

Building

**Permit #**

**Job Address**

**Parcel Number**

**Owner**

**Contractor**

**Issue Date**

**Fee Total Const. Value**

PB22-06-133 4213 W MAIN ST

06-18-330-030

KALAMAZOO BEAN MA

Ian Mortensen

04/04/2022

$170.00 $0

**Work Description:** Replace 2 existing signs with new signs per plans.

PB22-06-147 2007 Elkerton BLDG 6

06-11-430-025

LAKEVIEW RESIDENCE

Foundation Systems

04/11/2022

$100.00 $0

**Work Description:** Install 37 foundation wall braces per plans

PB22-06-148 2017 Elkerton Ave Bldg 7

06-11-430-025

LAKEVIEW RESIDENCE

Foundation Systems

04/11/2022

$100.00 $0

**Work Description:** Install 37 foundation wall braces per plans.

PB22-06-149 2028 Colgrove Bldg 8

06-11-430-025

LAKEVIEW RESIDENCE

Foundation Systems

04/11/2022

$100.00 $0

**Work Description:** Install 37 foundation wall braces per plans.

**Total Permits For Type:** **4**

**Total Fees For Type: $470.00**

**Total Const. Value For Type: $0**

###### Report Summary

Population: All Records

**Grand Total Fees:**  **$470.00**

Grand Total Permits: 4

4/30/2022 11:59:59 PM AND

GovernmentUnitList.UnitCode = 6 AND

Permit.PermitType = Building AND

Permit.BasicUsage = Commercial AND

Permit.DateIssued in <Previous month> [04/01/22 - 04/30/22]

**Grand Total Const. Value:**  **$0**



May 13, 2022

Management and the Board of Trustees Charter Township of Kalamazoo

1720 Riverview Drive

Kalamazoo, MI 49004

We have audited the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Charter Township of Kalamazoo (the Township) as of and for the year ended December 31, 2021. We are required to communicate certain matters to you in accordance with auditing standards generally accepted in the United States of America that are related to internal control and the audit.

Our communication includes the following:

1. Auditors’ Communication of Significant Matters with Those Charged with Governance
2. Matters for Management’s Consideration

Matters for management’s consideration are not required to be communicated but we believe are valuable for management.

We discussed these matters with various personnel in the Township during the audit and with management. We would also be pleased to meet with you to discuss these matters at your convenience.

This information is intended solely for the information and use of the Township Board and management of the Township and is not intended to be, and should not be, used by anyone other than these specified parties.



Kalamazoo, Michigan

**Appendix I**

**Auditors’ Communication of Significant Matters with Those Charged with Governance**

Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards, *Government Auditing Standards*, as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our engagement letter to you dated December 6, 2021. Professional standards also require that we communicate to you the following information related to our audit.

**Significant Audit Matters**

**Qualitative Aspects of Accounting Practices**

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by the Township are described in the footnotes of the financial statements. No new accounting policies were adopted and the application of existing policies was not changed during the year.

We noted no transactions entered into by the Township during the year for which there is lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statement in the proper period.

Accounting estimates are an integral part of the financial statements prepared by management and are based on management’s knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. The most sensitive estimates affecting the Township’s financial statements were:

* The useful lives of its capital assets. Useful lives are estimated based on the expected length of time during which the asset is able to deliver a given level of service.
* Net pension liability, and related deferred outflows of resources and deferred inflows of resources. The estimate is based on an actuarial report.
* Other post-employment benefits. The estimate is derived from a calculation including factors such as: life expectancy, historical insurance costs, probability of retirement, and the applicable federal interest rates in effect at the time of the calculation.

We evaluated the key factors and assumptions used to develop these estimates in determining that they are reasonable in relation to the financial statements taken as a whole.

Disclosures in the financial statements are neutral, consistent and clear.

We have identified, and audited, the following significant risks of material misstatement as part of our audit:

* Revenue recognition
* Management can perpetrate financial reporting frauds by overriding established control procedures and recording unauthorized or inappropriate journal entries or other post-closing adjustments

**Accounting Standards**

The Governmental Accounting Standards Board has released additional Statements. Details regarding these Statements are described in Note 1 of the financial statements.

**Cybersecurity Posture**

Cybersecurity posture, an overall measure of cybersecurity strength, is more prevalent than ever as organizations continue to face cybersecurity risks. Billions of emails are sent every day, some of which contain attachments with malicious files or malicious embedded links aimed at negatively impacting unsuspecting organizations. Not only can a successful attack cost thousands of dollars and put a strain on IT resources while remediation efforts are underway, but sensitive information may be breached. Additionally, cyber insurance coverage may be difficult or costly to obtain without adequate safeguards in place within your organization.

Risk assessment is a first step in mitigating cybersecurity risks and improving your organization’s overall cybersecurity posture. The National Institute of Standards and Technology published *Framework for Improving Critical Infrastructure Cybersecurity*, which “enables organizations, regardless of size, degree of cybersecurity risk, or cybersecurity sophistication, to apply the principles and best practices of risk management to improving the security and resilience of critical infrastructure.” The framework is designed to cover five areas including identification, protection, detection, responsiveness and recovery. The publication can be found at [www.nist.gov](http://www.nist.gov/). Once you have performed a risk assessment, it’s time to take action. A few simple solutions that are recommended to prevent cyber-attacks include:

* **Document your program** – Identify specific roles and responsibilities as well as adopting security policies and procedures for your organization to follow, is generally a good practice to have guidelines to follow in the event of an attack. Annually, risks should be reassessed, and the program should be modified to address any identified risks.
* **Offsite back up location** – Frequent data back ups are a good safeguard; but if your entire network is compromised, restoring a back up saved to the network, becomes problematic. Routinely backing up data and storing offsite, allows for your organization to get back up and running as quickly as possible, if your network is attacked.
* **Require routine password changes** – Frequently, people have a bad habit of using the same password for multiple applications. Inevitably, at some point that password will likely be compromised in one of those applications. Requiring users to change their password routinely, reduces the risk of your system being accessed with a compromised password. Requiring a complex password to be of a certain length and contain a mixture of character types, reduces your risk even further.
* **Utilizing multifactor authentication (MFA)** – knowing that people may use the same password to access multiple applications, this extra security layer makes it more difficult for attackers to gain access to your system. Microsoft claims that MFA can block over 99.9 percent of account compromise attacks.
* **Provide cybersecurity training** – Security awareness training provides a human firewall to protect your system. Training sessions and automated simulated attacks are utilized to help train people on how to spot phishing email attacks. Yeo & Yeo is able to provide security training to your employees.

Placing significant emphasis on evaluating your organization’s cybersecurity posture, and channeling sufficient resources towards proper risk assessment, implementation, and education will reduce the likelihood of a cybersecurity threat and help lessen the impact of a breach.

**Difficulties Encountered in Performing the Audit**

We encountered no significant difficulties in dealing with management in performing and completing our audit.

**Corrected and Uncorrected Misstatements**

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are clearly trivial, and communicate them to the appropriate level of management. Management has corrected all such misstatements except the following adjustments.

In addition, none of the misstatements detected as a result of audit procedures and corrected by management were material, either individually or in the aggregate, to each opinion unit’s financial statements taken as a whole.

Management has determined that the effects of the uncorrected misstatements summarized below are immaterial both individually and in the aggregate, to the financial statements taken as a whole. The uncorrected misstatements or the matters underlying them could potentially cause future period financial statements to be materially misstated, even though, in our judgment, such uncorrected misstatements are immaterial to the financial statements under audit. The effects of uncorrected misstatements are immaterial, both individually and in the aggregate, to the financial statements as a whole for each opinion unit. The effect of the uncorrected misstatements is to overstate revenues by $24,140, $17,915, and $12,796 in the governmental activities, General Fund, and Fire Capital Fund, respectively. Beginning net position or fund balance was understated by

$45,140, $17,915, and $12,795 in the governmental activities, General Fund, and Fire Capital Fund, respectively. In the General Fund, accounts receivable and deferred inflows were understated by $21,000. Accounts receivable in the governmental activities was understated by $21,000.

**Disagreements with Management**

For purposes of this letter, a disagreement with management is a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditor’s report. We are pleased to report that no such disagreements arose during the course of our audit.

**Management Representations**

We have requested certain representations from management that are included in the management representation letter dated as of the date of the audit report.

**Management’s Consultations with Other Accountants**

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a “second opinion” on certain situations. If a consultation involves application of an accounting principle to the Township’s financial statements or a determination of the type of auditor’s opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

**Other Audit Findings or Issues**

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as the Township’s auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

**Other Reports**

Other information that is required to be reported to you is included in the: Independent Auditors’ Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with *Government Auditing Standards*. Please read all information included in that report to ensure you are aware of relevant information.

**Report on Required Supplementary Information**

We applied certain limited procedures to management’s discussion and analysis and the remaining required supplementary information (RSI) as described in the table of contents of the financial statements that

supplements the basic financial statements. Our procedures consisted of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management’s responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We did not audit the RSI and do not express an opinion or provide any assurance on the RSI.

**Report on Other Supplementary Information**

We were engaged to report on other supplementary information as described in the table of contents of the financial statements, which accompany the financial statements but are not RSI. With respect to this supplementary information, we made certain inquiries of management and evaluated the form, content, and methods of preparing the information to determine that the information complies with accounting principles generally accepted in the United States of America, the method of preparing it has not changed from the prior period, and the information is appropriate and complete in relation to our audit of the financial statements. We compared and reconciled the supplementary information to the underlying accounting records used to prepare the financial statements or to the financial statements themselves.

**Appendix II**

**Matters for Management’s Consideration**

In planning and performing our audit of the financial statements of Charter Township of Kalamazoo as of and for the year ended December 31, 2021, we considered Charter Township of Kalamazoo’s internal control over financial reporting (internal control) as a basis for designing audit procedures for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Township’s internal control. Accordingly, we do not express an opinion on the effectiveness of the Township’s internal control.

However, during our audit we became aware of the following matters for management’s consideration that are opportunities for strengthening internal controls and improving compliance. This letter does not affect our report dated May 13, 2022, on the financial statements of Charter Township of Kalamazoo. Our comments and recommendations are:

**Federal Policies and Procedures**

Uniform Guidance requires that all entities accepting federal funding must have minimum written policies and procedures about how internal controls and processes will be conducted over the federal awards. The Township does not have a written federal policies and procedures manual and will be receiving significant federal funding based on current projections from the American Relief Plan Act. The amount expected to be received will likely trigger Single Audits or compliance examinations at some point during the next several years. In order to be compliant with Uniform Guidance we suggest that written policies and procedures be developed based on the following compliance areas, with careful attention to the specified requirements in 2 CFR 200.

* Cash management
* Allowability of costs
* Travel policy
* Procurement and suspension and debarment
* Conflict of interest
* Conducting technical evaluations
* Equipment and real property management
* Subrecipient monitoring

The Director of Finance has been provided example policies and procedures as well as checklists of requirements. We encourage the use of those documents in conjunction with the federal guidance in 2 CFR 200. For your convenience, a link to the federal guidance is as follows: [2 CFR 200.](https://www.ecfr.gov/cgi-bin/text-idx?SID=4cc7ab02c8e6caa0ce020984a910bdcd&mc=true&node=pt2.1.200&rgn=div5)

**Escheat Policy and Procedures**

As part of our audit planning procedures, we are required to obtain an understanding of the internal controls of the Township. Part of the internal control process is the communication of information, including the communication of how internal controls are designed and operating. During our audit planning procedures, we noted that documentation of internal control policies and procedures was inconsistent with the procedures in practice and that it had not been updated since 2016. The document does not address the Township’s policy or procedure about how to comply with Michigan Escheat laws. We recommend that the Township reviews and revises these policies and procedures to match those that were put into practice or modify the practices. This ensures that all employees understand what their responsibilities in internal control are. In addition, it ensures continuity of internal control procedures in the unfortunate event of employee turnover or unexpected absence. Documentation should not only indicate the flow of documents but also what internal control procedures are performed by each employee and what documentation is required to indicate a procedure was completed. The monitoring process should also be documented in this procedures manual, including who is responsible for monitoring, the minimum monitoring which must be done, and what documentation is required to indicate monitoring was performed.

**YEO & YEO**

CPAs & BUSINESS CONSULTANTS

Charter Township of Kalamazoo

**Financial Statements December 31, 2021**

|  |  |  |
| --- | --- | --- |
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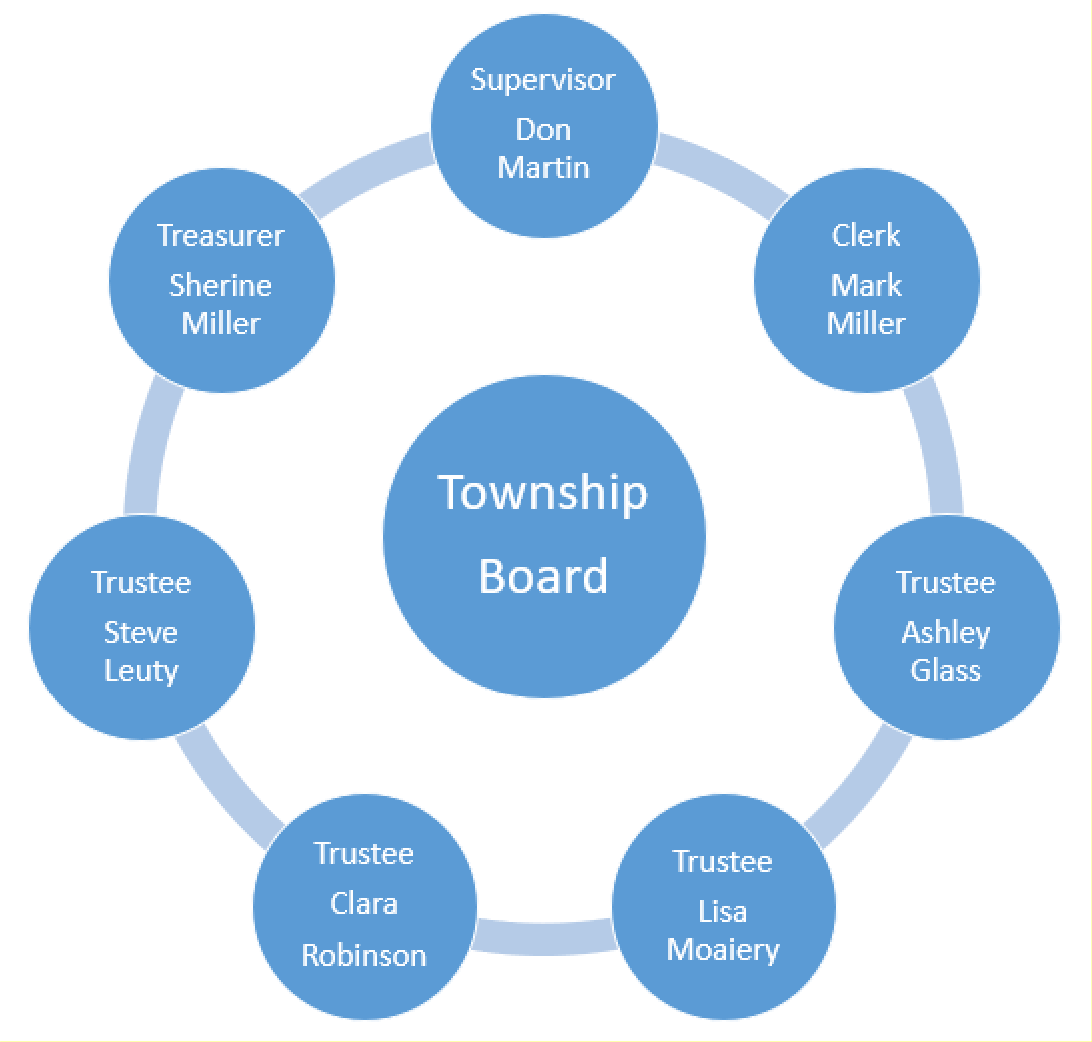
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Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance With

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**Charter Township of Kalamazoo List of Elected and Appointed Officials December 31, 2021**





Independent Auditors’ Report

To the Board of Trustees Charter Township of Kalamazoo Kalamazoo, Michigan

**Report on the Audit of the Financial Statements Opinions**

We have audited the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Charter Township of Kalamazoo, as of and for the year ended December 31, 2021, and the related notes to the financial statements, which collectively comprise the Township’s basic financial statements as listed in the table of contents.

In our opinion, the accompanying financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of the Charter Township of Kalamazoo as of December 31, 2021, and the respective changes in financial position thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

**Basis for Opinions**

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards,* issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor’s Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the Charter Township of Kalamazoo, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

**Responsibilities of Management for the Financial Statements**

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Charter Township of Kalamazoo’s ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

**Auditors’ Responsibilities for the Audit of the Financial Statements**

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor’s report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards and *Government Auditing Standards*, we:

* Exercise professional judgment and maintain professional skepticism throughout the audit.
* Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
* Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness the Charter Township of Kalamazoo’s internal control. Accordingly, no such opinion is expressed.
* Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
* Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Charter Township of Kalamazoo’s ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

**Required Supplementary Information**

Accounting principles generally accepted in the United States of America require that the management’s discussion and analysis and budgetary comparison information, Municipal Employees Retirement schedules, and Other Post Employment Benefit schedules, as identified in the table of contents, be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management’s responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

**Supplementary Information**

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Charter Township of Kalamazoo’s basic financial statements. The other supplementary information, as identified in the table of contents*,* is presented for purposes of additional analysis and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the other supplementary information, as identified in the table of contents, is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

**Other Reporting Required by *Government Auditing Standards***

In accordance with *Government Auditing Standards*, we have also issued our report dated May 13, 2022 on our consideration of the Charter Township of Kalamazoo's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Charter Township of Kalamazoo's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Charter Township of Kalamazoo’s internal control over financial reporting and compliance.



Kalamazoo, MI May 13, 2022

As management of the Charter Township of Kalamazoo (Township), we offer readers of the Township’s financial statements this narrative overview and analysis of the financial activities of the Township for the fiscal year ended December 31, 2021. The financial statements are prepared in conformity with Generally Accepted Accounting Principles (“GAAP”). We encourage readers to evaluate the information presented here in conjunction with the accompanying Notes to the Financial Statements. The Notes to the Financial Statements are an integral part of the financial statements and provide useful explanations and detailed information on the financial statements.

**Financial Highlights**

* The assets of the Township exceeded its liabilities at year end by $18,821,065 (net position). Unrestricted net position has a deficit balance ($2,436,066) due to the road bond debt, which is unrelated to capital or restricted assets.
* The Township’s total net position at December 31, 2021 increased by $2,285,858 from December 31, 2020.
* As of the close of the current fiscal year, The Township’s governmental funds reported combined ending fund balances of $14,035,612, an increase of $1,180,403 in comparison with the prior year. Less than half of this total amount, $6,193,254 is unrestricted, undesignated fund balance and will be used to finance the Township’s operations in 2021.
* At the end of the current fiscal year, unreserved, undesignated fund balance for the general fund is

$6,193,254. Per the Township’s Funds Reserve Policy 35% of total operating costs for General Government, Police, and Fire must be on hand at all times. Total operating costs for General Government, Police, and Fire equal $8,591,988. 35% of $8,591,938 equals $3,007,196 leaving

$3,186,058 to be used to finance future Township operations.

* The Township’s total debt decreased by $1,002,990 during the fiscal year. The decrease in debt is attributable to the payment of principal on the road bonds for $1,000,000 and the amortization of the principal for the capital lease agreement of $2,990 for two Xerox copiers.
* The Township added $1,110,388 in fixed assets and disposed of $836,545 in fixed assets. The majority of the disposal amount is related to the 911 radio tower that was sold to the KCCDA.

**Overview of the Financial Statements**

This discussion and analysis are intended to serve as an introduction to the Township’s basic financial statements. The Township’s basic financial statements comprise of three components: 1) government-wide financial statements, 2) fund financial statements, and 3) notes to the financial statements. This report also contains other required supplementary information.

**Government-Wide Financial Statements** are designed to provide readers with a broad overview of the Township’s finances, in a manner similar to a private-sector business.

The *Statement of Net Position* presents information on all of the Township’s assets and liabilities, with the difference between the two reported as *net position*. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the Township is improving or deteriorating.

The *Statement of Activities* presents information showing how the Township’s net position changed during the most recent fiscal year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs*, regardless of the timing of the related cash flows*. Thus, revenues and expenses are reported in this statement for some items that will only result in cash flows in future fiscal periods (e.g. uncollected taxes). Both of the government-wide financial statements distinguish functions of the Township that are principally supported by taxes and intergovernmental revenues from other functions that are intended to recover all or a significant portion of their costs through user fees and charges. The governmental activities of the Township include general government, public safety, public works, community and economic development, and recreation and culture. The government-wide financial statements can be found in section 4 of this report.

**Fund Financial Statements.** A *fund* is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The Township, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. The Township’s funds can be divided into two categories: governmental funds and fiduciary funds.

*Governmental funds* are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund financial statements focus on *near-term inflows and outflows of spendable resources,* as well as on *balances of spendable resources* available at the end of the fiscal year. Such information may be useful in evaluating the Township’s near-term financing requirements.

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for governmental funds with similar information presented for governmental activities in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the Township’s near-term financing decisions. Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures, and changes in fund balance provide a reconciliation to facilitate this comparison between governmental funds and governmental activities.

The Township maintains 27 individual governmental funds. Information is presented separately in the governmental fund balance sheet and in the governmental fund statement of revenues, expenditures, and changes in fund balances for the general fund, debt service fund, and some capital projects funds which are considered to be major funds. Data from the other non-major funds is combined into a single aggregated presentation. Funds that are not enabled by legislation or legal requirements are combined with the general fund. Individual data for the non-major funds is provided in the *other supplementary information* section of this report (6-1). The basic governmental fund financial statements can be found in section 4-3 of this report.

**Fiduciary Funds** are used to account for resources *held* for the benefit of parties outside the Township. Fiduciary funds are not reflected in the government-wide financial statements because the resources of those funds are not available to support the Township’s activities. The Township maintains 4 fiduciary funds. The basic fiduciary fund financial statements can be found in section 4-9 of this report.

**Notes to the Financial Statements.** The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements. The notes to the financial statements begin in section 4-11 of this report.

**Other information**. This report also presents certain *required supplementary information* related to the Township’s progress in funding its obligation to provide pension benefits to its employees, other post- employment benefits schedules, and a budgetary comparison schedule for the General fund. All required supplementary information can be found beginning section 5-1 of this report.

The combining statements referred to earlier in connection with nonmajor governmental funds are presented immediately following the required supplementary information (6-1).

**Government-wide Financial Analysis**

Net position may serve, over time, as a useful indicator of a government’s financial position. The Township’s assets exceeded its liabilities by $18,791,165 at year end. Total net position increased by $2,285,858 from 2020.

|  |  |  |
| --- | --- | --- |
| **Condensed Statement of Net Position** |  | |
|  | 2021 | 2020 |
| Current and other assets | 23,591,807 | $ 20,817,017 |
| Capital assets | 17,863,748 | 17,745,704 |
| Total assets | 41,455,555 | 38,562,721 |
| Deferred outflows of resources | 1,584,137 | 1,183,664 |
| Current and other liabilities | 9,792,615 | 8,149,469 |
| Long-term debt | 4,964,900 | 6,075,355 |
| Total liabilities | 14,757,515 | 14,224,824 |
| Deferred inflows of resources | 9,491,012 | 9,016,254 |
| Net position  Net investment in capital assets | 17,855,986 | 17,734,953 |
| Restricted | 7,087,371 | 3,207,814 |
| Unrestricted | (6,152,192) | (4,437,460) |

Total net position

$ 18,791,165

$ 16,505,307

The largest portion of the Township’s net position is its investments in capital assets. The Township uses these capital assets to provide services to citizens. The Township added $1,110,388 in new assets for fiscal year 2021, and disposed of $836,545 in old assets. The major items disposed related to the sale of equipment for dispatch operations to the Kalamazoo County Central Dispatch Authority. Although the Township’s investment in its capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

Restricted net position represents 18% of total net position. Restricted net position represents resources that are subject to external restrictions on how they may be used.

**Governmental Activities.** Key changes in net position are as follows:

* Property tax revenue increased $185,136. State Shared increased by $459,405.
* Investment income decreased by $132,723 due to the decline in interest rates.
* Public Safety-Police department was unable to fill it authorized positions and therefore expenses were down by $695,000.
* Public Works expenses increased by $653,701 primarily related to the Sewer improvement projects and building improvements at Township hall.

**Condensed Statement of Activities**

2021 2020

|  |  |  |  |
| --- | --- | --- | --- |
| Net position, beginning of year | $ 16,505,307 | | $ 15,549, |
| Prior period adjustment | - | |  |
| Net position, beginning of year as restated | $ 16,505,307 | | 15 |
| Program revenues |  | |  |
| Charges for services |  | 3,754,337 | |
| Operating grants Capital grants  General revenues  Property taxes |  | 519,279  -  5,770 | |
| State shared  Gain on sale of capital assets Miscellaneous  Investment income |  | 2,6 | |
| Total revenues |  |  | |

Expenses

General government Public safety

Public works Community and ec

development Recreation and Interest

Total ex Chang

Ne

**Condensed Statement of Revenues, Expenditures and Changes in Fund Balance – General Fund**

|  |  |  |  |
| --- | --- | --- | --- |
|  | 2021 | 2020 | Difference |
| Revenues Taxes | $ 5,277,971 | $ 5,050,486 | $ 227,485 |
| Licenses and permits | 473,384 | 497,745 | (24,361) |
| Federal grants | 30,700 | - | 30,700 |
| State-shared revenue | 2,682,109 | 2,222,704 | 459,405 |
| Other state grants | 250,396 | 293,596 | (43,200) |
| Local contributions | 18,425 | 18,573 | (148) |
| Charges for services | 574,022 | 599,264 | (25,242) |
| Fines and forfeitures | 2,385 | 4,674 | (2,289) |
| Interest and rentals | 47,718 | 51,415 | (3,697) |
| Other revenue | 54,758 | 108,133 | (53,375) |
| Total revenues | 9,411,868 | 8,846,590 | 565,278 |
| Expenditures  General government | 1,807,453 | 1,731,468 | 75,985 |
| Public safety | 6,321,840 | 6,594,974 | (273,134) |
| Public works  Community and economic development | 359,102  83,413 | 44,557  88,758 | 314,545  - (5,345) |
| Recreation and culture | 32,099 | 21,907 | 10,192 |
| Capital outlay | - | 2,095 | (2,095) |
| Debt service | 3,850 | 3,555 | 295 |
| Total expenditures | 8,607,757 | 8,487,314 | 120,443 |
| Excess revenues over expenditures | 804,111 | 359,276 | 444,835 |

Other financing sources

(uses) 6,515 (44,786) 51,301

|  |  |  |  |
| --- | --- | --- | --- |
| Net change in fund balance | 810,626 | 314,490 | 496,136 |
| Fund balance, beginning |  |  |  |
| of year | 5,415,294 | 5,100,804 | 314,490 |
| Fund balance, end of year | $ 6,225,920 | $ 5,415,294 | $ 810,626 |

**Financial Analysis of the Township’s Funds**

The Township uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements.

**Governmental Funds.** The focus of the Townships governmental funds is to provide information on near-term inflows, outflows, and balances of spendable resources. Such information is useful in assessing the Township’s financing requirements. In particular, unreserved fund balance may serve as a useful measure of a government’s net resources available for spending at the end of the fiscal year.

Total net position at the end of the fiscal year was $18,821,065. $3,371,245 is restricted for public works, capital outlay, and debt service. Unrestricted net position has a deficit balance of ($2,436,066). The Township’s primary liability consists of its road bond debt ($6 million), net pension liability ($3.9 million) and other post-employment benefits (OPEB) liability ($2.3 million).

The general fund is the operating fund of the Township. In addition to general operating expenses, the general fund includes all costs related to police and fire. Revenue increased by $565,280 primarily from property tax and State Shared revenue. General fund expenditures increased $120,450 from the prior year mostly in the areas of public works and general government.

The Township received $1,185,425 from the Federal government American Rescue Plan Act (ARPA). The funds will be used to replace lost revenue due to the COVID-19 pandemic.

The Sewer improvement fund has a balance of $3.5 million to provide for improvements and reconstruction to the lift stations and sewer infrastructure within the Township.

The Fire capital fund has a balance of $2.1 million. Much of the balance will be used for the construction of a new fire station. The design phase of the construction began in 2021. It is the Township’s intent to issue a bond to provide for most of the construction costs.

**General Fund Budgetary Highlights**

The Township adopts an annual appropriated budget for its general fund and its special revenue funds. Actual expenditures were less than budgeted amounts by $1,109,423. Primarily in the areas of general operating, public safety-police, and parks & golf course. A budgetary comparison statement has been provided for the General fund in section 5-1 of this report.

**Capital Asset & Debt Administration**

**Capital Assets.** The Township’s investment in capital assets for its governmental activities as of December 31, 2021 totaled $1,110,388. Additional information on capital assets can be found in Note 5 in the Notes to the Financial Statements section of this document. Major asset purchases include:

* Pierce Saber Pumper Fire Truck - $601,000
* Police & Fire Vehicles - $ 267,938
* IT Infrastructure at Township Hall - $88,524

**Long-term Debt.** The Township entered into a capital lease agreement with Xerox copiers for the lease of two copiers in the administration and police departments. The total cost of the lease payments over five years is

$17,771.

In 2015, the Township issued bonds to finance the rehabilitation of Township roads in poor condition. The total amount of the issuance was $9,750,000. As of yearend, the outstanding principal on the debt is $6,050,000. Additional information on long term debt can be found in Note 8 in the Notes to the Financial Statements section of this document.

**Economic Factors and Next Year’s Budget and Rates**

The Township will continue to monitor the impacts of the COVID-19 pandemic. The Township plans to use fund balance and revenues to finance Township operations in 2022. The Township will update its financial software to the latest version of the Uniform Chart of Accounts as set forth by the Michigan Department of Treasury for the 2023 budget fiscal year.

**Contacting the Township’s Financial Management**

This financial report is designed to provide a general overview of the Township’s finances to its citizens, customers, investors, and creditors. It is used to demonstrate the Township’s accountability for the resources it receives. Questions concerning any of the information provided in this report or requests for additional financial information should be addressed to:

Nancy Desai, Director of Finance [nbdesai@ktwp.org](mailto:nbdesai@ktwp.org) or (269) 381-8080

**Statement of Net Position December 31, 2021**

**Assets**

Pooled cash and investments Receivables

Governmental

Activities

$ 19,324,772

Taxes and assessments 3,318,771

Customers 891,933

|  |  |
| --- | --- |
| Due from other units of government | 23,665 |
| Prepaid items | 32,666 |
| Capital assets not being depreciated | 721,583 |
| Capital assets, net of accumulated depreciation | 17,142,165 |
| Total assets | 41,455,555 |
| **Deferred Outflows of Resources** |  |
| Deferred amount relating to net pension liability | 1,282,817 |
| Deferred amount relating to net OPEB liability | 301,320 |
| Total deferred outflows of resources | 1,584,137 |
| **Liabilities** |  |
| Accounts payable | 323,957 |
| Accrued and other liabilities | 326,655 |
| Unearned revenue | 1,185,424 |
| Noncurrent liabilities |  |
| Debt due within one year | 1,665,199 |
| Debt due in more than one year | 4,964,900 |
| Net pension liability | 3,952,560 |
| Net OPEB liability | 2,338,820 |
| Total liabilities | 14,757,515 |
| **Deferred Inflows of Resources** |  |
| Taxes and assessments | 7,758,447 |
| Deferred amount relating to net pension liability | 616,967 |
| Deferred amount relating to net OPEB liability | 1,115,598 |
| Total deferred inflows of resources | 9,491,012 |
| **Net Position** |  |
| Net investment in capital assets | 17,855,986 |
| Restricted for |  |
| Public works | 260,004 |
| Capital projects | 6,405,696 |
| Debt service | 421,671 |
| Unrestricted (deficit) | (6,152,192) |
| Total net position | $ 18,791,165 |

**Statement of Activities**

**For the Year Ended December 31, 2021**

Program Revenues Net (Expense)

Operating Capital Revenue and

Functions/Programs **Primary government** Governmental activities

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| General government | $ 1,898,495 | $ 522,653 | $ 208,012 | $ - $ (1,167,830) | |
| Public safety | 6,944,960 | 2,019,960 | 219,632 | - (4,705,368) | |
| Public works  Community and economic | 1,687,515 | 1,211,183 | 91,635 | - (384,697) | |
| development 94,534 | | - | - - | | (94,534) |
| Recreation and culture 32,176 | | 541 | - - | | (31,635) |
| Interest and fiscal charges |  |  |  |  |  |
| on long-term debt 152,052 | | - | - | - | (152,052) |
| Total governmental activities $ 10,809,732 | | $ 3,754,337 | $ 519,279 | $ - | (6,536,116) |
| General revenues | | |  | | |
| Property taxes | | | 5,770,663 | | |
| State-shared revenue | | | 2,682,109 | | |
| Unrestricted investment earnings | | | 32,992 | | |
| Gain on sale of capital assets | | | 238,178 | | |
| Miscellaneous | | | 98,032 | | |
| Total general revenues | | | 8,821,974 | | |
| Change in net position | | | 2,285,858 | | |
| Net position - beginning of year | | | 16,505,307 | | |
| Net position - end of year | | | $ 18,791,165 | | |

Charges for Grants and Grants and Changes in

Expenses Services Contributions Contributions Net Position

|  |  |  |  |
| --- | --- | --- | --- |
|  | **Governmental Funds**  **Balance Sheet December 31, 2021** |  | |
|  |  | Special | Capital |
|  |  | Revenue Fund | Projects Fund |
|  |  |  | Fire |
|  | General | ARPA | Capital |
| **Assets** |  |  |  |
| Pooled cash and investments | $ 8,699,386 | $ 1,185,486 | $ 2,215,720 |
| Receivables |  |  |  |
| Taxes and assessments | 2,221,905 | - | 206,694 |
| Customers | 723,179 | - | - |
| Due from other units of government | - | - | - |
| Prepaid items | 32,666 | - | - |
| Total assets | $ 11,677,136 | $ 1,185,486 | $ 2,422,414 |
| **Liabilities** |  |  |  |
| Accounts payable | $ 92,721 | $ - | $ 48,271 |
| Checks written against future deposits | - | - | - |
| Accrued and other liabilities | 242,666 | - | 27,477 |
| Unearned revenue | - | 1,185,424 | - |
| Total liabilities | 335,387 | 1,185,424 | 75,748 |
| **Deferred Inflows of Resources** |  |  |  |
| Taxes and assessments | 5,115,829 | - | 509,206 |
| **Fund Balances** |  |  |  |
| Non-spendable |  |  |  |
| Prepaid items | 32,666 | - | - |
| Restricted for |  |  |  |
| Public safety | - | - | - |
| Public works | - | - | - |
| Capital projects | - | - | 1,837,460 |
| Debt service | - | - | - |
| Assigned for |  | - |  |
| Public works | - | - | - |
| Capital projects | - | - | - |
| Unassigned | 6,193,254 | 62 | - |
| Total fund balances | 6,225,920 | 62 | 1,837,460 |
| Total liabilities, deferred inflows of |  |  |  |
| resources, and fund balances | $ 11,677,136 | $ 1,185,486 | $ 2,422,414 |

|  |  |  |  |
| --- | --- | --- | --- |
| Capital  Projects Fund Sewer  Improvement | Debt  Service Fund Road  Bond | Nonmajor Governmental  Funds | Total Governmental  Funds |
| $ 3,634,670 | $ 1,083,738 | $ 2,529,437 | $ 19,348,437 |
| 18,955 | 518,345 | 352,872 | 3,318,771 |
| 112,714 | 34,065 | 21,975 | 891,933 |
| - | - | 23,665 | 23,665 |
| - | - | - | 32,666 |
| $ 3,766,339 | $ 1,636,148 | $ 2,927,949 | $ 23,615,472 |
| $ - | $ - | $ 182,965 | $ 323,957 |
| - | - | 23,665 | 23,665 |
| 18,098 | - | 126 | 288,367 |
| - | - | - | 1,185,424 |
| 18,098 | - | 206,756 | 1,821,413 |
| 32,115 | 1,176,189 | 925,108 | 7,758,447 |

|  |  |  |  |
| --- | --- | --- | --- |
| - | - | - | 32,666 |
| - | - | 166,251 | 166,251 |
| - | - | 260,004 | 260,004 |
| 3,716,126 | - | 852,110 | 6,405,696 |
| - | 459,959 | - | 459,959 |
| - | - | 461,831 | 461,831 |
| - | - | 55,889 | 55,889 |
| - | - | - | 6,193,316 |
| 3,716,126 | 459,959 | 1,796,085 | 14,035,612 |
| $ 3,766,339 | $ 1,636,148 | $ 2,927,949 | $ 23,615,472 |

**Reconciliation of Fund Balances of Governmental Funds to Net Position of Governmental Activities**

**December 31, 2021**

|  |  |
| --- | --- |
| **Total fund balances for governmental funds**  Total net position for governmental activities in the statement of net position is different because: | $ 14,035,612 |
| Capital assets net of accumulated depreciation used in governmental activities are not financial resources and |  |
| therefore are not reported in the funds. | 17,142,165 |
| Capital assets not being depreciated used in governmental activities are not financial resources and therefore |  |
| are not reported in the funds. | 721,583 |
| Certain liabilities are not due and payable in the current period and are not reported in the funds. |  |
| Accrued interest | (38,288) |
| Compensated absences | (554,742) |

Deferred outflows (inflows) of resources.

Deferred inflows of resources resulting from net pension liability (616,967)

Deferred inflows of resources resulting from net OPEB liability (1,115,598)

Deferred outflows of resources resulting from net pension liability 1,282,817

Deferred outflows of resources resulting from net OPEB liability 301,320

Long-term liabilities applicable to governmental activities are not due and payable in the current period and, accordingly, are not reported as fund liabilities.

Bonds and leases (6,075,357)

Net pension liability (3,952,560)

Net OPEB liability (2,338,820)

**Net position of governmental activities** $ 18,791,165

**Statement of Revenues, Expenditures and Changes in Fund Balances For the Year Ended December 31, 2021**

Special Capital

Revenue Fund Projects Fund

Fire

General ARPA Capital

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
| **Revenues** |  | | | | | |
| Taxes | $ | 5,277,971 | $ | - | $ | 498,166 |
| Licenses and permits | 473,384 | | - - | | | |
| Federal grants | 30,700 | | - - | | | |
| State-shared revenue | 2,682,109 | | - - | | | |
| Other state grants | 250,396 | | - - | | | |
| Local contributions | 18,425 | | - - | | | |
| Charges for services | 574,022 | | - - | | | |
| Fines and forfeitures | 2,385 | | - - | | | |
| Interest income | 10,767 | | 62 6,234 | | | |
| Rental income | 36,951 | | - 16,162 | | | |
| Other revenue | 54,758 | | - - | | | |
| Total revenues | 9,411,868 | | 62 | | 520,562 | |

**Expenditures**

Current

|  |  |  |
| --- | --- | --- |
| General government | 1,807,453 | - - |
| Public safety | 6,321,840 | - - |
| Public works | 359,102 | - - |
| Community and economic development | 83,413 | - - |
| Recreation and culture | 32,099 | - - |
| Capital outlay | - | - 821,062 |
| Debt service |  |  |
| Principal retirement | 2,989 | - - |
| Interest and fiscal charges | 861 | - - |
| Total expenditures | 8,607,757 | - 821,062 |
| Excess (deficiency) of revenues over expenditures | 804,111 | 62 (300,500) |
| **Other Financing Sources (Uses)**  Transfers in | 97,443 | - - |
| Transfers out | (113,000) | - - |
| Insurance recoveries | 22,072 | - - |
| Sale of capital assets | - | - 8,045 |
| Total other financing sources and uses | 6,515 | - 8,045 |
| Net change in fund balance | 810,626 | 62 (292,455) |
| Fund balance - beginning of year | 5,415,294 | - 2,129,915 |
| Fund balance - end of year | $ 6,225,920 | $ 62 $ 1,837,460 |

|  |  |  |  |
| --- | --- | --- | --- |
| Capital  Projects Fund Sewer  Improvement | Debt  Service Fund Road  Bond | Nonmajor Governmental  Funds | Total Governmental  Funds |
| $ 8,011 | $ 1,188,950 | $ 1,095,481 | $ 8,068,579 |
| - | - | - | 473,384 |
| - | - | 104,061 | 134,761 |
| - | - | - | 2,682,109 |
| - | 91,635 | 23,324 | 365,355 |
| - | - | 598 | 19,023 |
| 281,853 | - | 7,000 | 862,875 |
| - | - | 85,511 | 87,896 |
| 10,451 | 177 | 5,301 | 32,992 |
| - | - | - | 53,113 |
| - | - | 495 | 55,253 |
| 300,315 | 1,280,762 | 1,321,771 | 12,835,340 |

- - - 1,807,453

- - 117,242 6,439,082

169,850 - 886,687 1,415,639

|  |  |  |  |
| --- | --- | --- | --- |
| - - - | | | 83,413 |
| - - - | | | 32,099 |
| - - 381,831 | | | 1,202,893 |
| - | 1,000,000 | - | 1,002,989 |
| - | 163,500 | - | 164,361 |
| 169,850 | 1,163,500 | 1,385,760 | 12,147,929 |
| 130,465 | 117,262 | (63,989) | 687,411 |

|  |  |  |  |
| --- | --- | --- | --- |
| - - 113,000 | | | 210,443 |
| - - (97,443) | | | (210,443) |
| - - - | | | 22,072 |
| - | - | 462,875 | 470,920 |
| - | - | 478,432 | 492,992 |
| 130,465 | 117,262 | 414,443 | 1,180,403 |
| 3,585,661 | 342,697 | 1,381,642 | 12,855,209 |
| $ 3,716,126 | $ 459,959 | $ 1,796,085 | $ 14,035,612 |

**Governmental Funds**

**Reconciliation of the Statement of Revenues, Expenditures and Changes in Fund Balances of Governmental Funds to the Statement of Activities**

**For the Year Ended December 31, 2021**

|  |  |
| --- | --- |
| **Net change in fund balances - total governmental funds**  Total change in net position reported for governmental activities in the statement of activities is different because: | $ 1,180,403 |
| Governmental funds report capital outlays as expenditures. However, in the statement of activities the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense.  Depreciation expense | (831,254) |
| Capital outlay | 1,182,040 |
| Sale of capital assets (net book value) | (232,742) |

Expenses are recorded when incurred in the statement of activities.

Accrued interest 5,027

Compensated absences (23,312)

The statement of net position reports the net pension liability and deferred outflows of resources and deferred inflows related to the net pension liability and pension expense. However, the amount recorded on the governmental funds equals actual pension contributions.

Net change in net pension liability (138,539)

Net change in the deferred inflow of resources related to the net pension liability (347,527)

Net change in the deferred outflow of resources related to the net pension liability 439,365

The statement of net position reports the net OPEB liability and deferred outflows of resources and deferred inflows related to the net OPEB liability and OPEB expense. However, the amount recorded on the governmental funds equals actual OPEB contributions.

Net change in net OPEB liability 84,572

Net change in the deferred inflow of resources related to the net OPEB liability (3,554)

Net change in the deferred outflow of resources related to the net OPEB liability (38,892)

Bond proceeds are reported as financing sources in the governmental funds and thus contribute to the change in fund balance. In the statement of net position, however, issuing debt increases long-term liabilities and does not affect the statement of activities. Similarly, repayment of principal is an expenditure in the governmental funds but reduces the liability in the statement of net position.

Repayments of long-term debt 1,002,989

Amortization of premiums, discounts and similar items 7,282

**Change in net position of governmental activities** $ 2,285,858

**Statement of Fiduciary Net Position**

**December 31, 2021**

Other Employee

Benefit Custodial

Trust Fund Funds

**Assets**

Pooled cash and investments

$ - $

6,418,183

MERS Retiree Health Vehicle Fund 236,139 - Receivables

Accounts - 425

|  |  |  |
| --- | --- | --- |
| Total assets | 236,139 | 6,418,608 |
| **Liabilities** |  |  |
| Accounts payable | - | 2,915 |
| Accrued and other liabilities | - | 266,171 |
| Due to other units of government | - | 6,149,522 |

Total liabilities - 6,418,608

**Net Position**

Held in trust for OPEB benefits 236,139 -

Total net position $ 236,139 $ -

**Statement of Changes in Fiduciary Net Position For the Year Ended December 31, 2021**

**Additions**

Other Employee

Benefit Custodial

Trust Funds Funds

|  |  |  |
| --- | --- | --- |
| Contributions  Employer | $ 100,000 | $ - |
| Investment earnings | 25,405 | - |
| Property tax collections for other governments | - | 26,266,126 |
| Collections for SWET | - | 454,310 |
| Employee payroll deductions | - | 3,681,284 |
| Other revenue | - | 135,259 |
| Total additions | 125,405 | 30,536,979 |
| **Deductions**  Payments of property tax to other governments |  | 26,266,126 |
| Distributions for SWET |  | 454,310 |
| Employee payroll deductions paid to other governments |  | 3,681,284 |
| Other expenses | - | 135,259 |
| Total deductions | - | 30,536,979 |
| Change in net position | 125,405 | - |
| Net position - beginning of year | 110,734 | - |
| Net position - end of year | $ 236,139 | $ - |

**Note 1 - Summary of Significant Accounting Policies**

**Reporting entity**

The Charter Township of Kalamazoo is governed by an elected seven-member Board. The accompanying financial statements present only the Township. Management has determined there are no other entities for which the Township is financially accountable.

Joint venture – The Township is a member of the Kalamazoo Area Building Authority (the Authority), which is a joint venture of the Charter Townships of Comstock and Kalamazoo. The administrative board of the Authority consists of members appointed by each participating unit and a member at-large. The Authority was established to administer and enforce the Michigan State Construction Code within its constituent municipalities. Complete audited financial statements for the Authority can be obtained by contacting the Authority at 2322 Nazareth Road, Kalamazoo, MI 49048.

The Township does not expect to receive residual equity from the joint venture. The Township is unaware of any indication that the joint venture is accumulating significant financial resources or is experiencing fiscal stress that may cause an additional financial benefit or burden on the Township in the near future.

**Government-wide and fund financial statements**

The government-wide financial statements (i.e., the statement of net position and the statement of activities) report information on all of the nonfiduciary activities of the primary government and its component units. *Government activities,* which normally are supported by taxes and intergovernmental revenues, are reported separately from *business-type activities,* which rely to a significant extent on fees and charges for support. Likewise, the *primary government* is reported separately from certain legally separate *component units* for which the primary government is financially accountable. Currently, the Township does not report any business-type activities or component units.

The statement of activities demonstrates the degree to which the direct expenses of a given function or segments are offset by program revenues. *Direct expenses* are those that are clearly identifiable with a specific function or segment. *Program revenues* include 1) charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function or segment and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. Taxes and other items not properly included among program revenues are reported instead as *general revenues.*

Separate financial statements are provided for governmental funds, proprietary funds, and fiduciary funds, even though the latter are excluded from the government-wide financial statements. Major individual governmental funds and major individual enterprise funds are reported as separate columns in the fund financial statements.

**Measurement focus, basis of accounting, and financial statement presentation**

The government-wide financial statements are reported using the *economic resources measurement focus* and the *accrual basis of accounting,* as are the proprietary fund and fiduciary fund financial statements. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Property taxes are recognized as revenues in the year for which they are levied. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

Governmental fund financial statements are reported using the *current financial resources measurement focus* and the *modified accrual basis of accounting.* Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be *available* when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the government considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, as well as expenditures related to compensated absences and claims and judgments, are recorded only when payment is due.

Property taxes, sales taxes, franchise taxes, licenses, and interest associated with the current fiscal period are all considered to be susceptible to accrual and so have been recognized as revenues of the current fiscal period. Only the portion of special assessments receivable due within the current fiscal period is considered to be susceptible to accrual as revenue of the current period. All other revenue items are considered to be measurable and available only when cash is received by the government.

The Township reports the following major governmental funds:

The General Fund is the Township’s primary operating fund. It accounts for all financial resources of the Township, except those required to be accounted for in another fund.

The American Rescue Plan Act (ARPA) Fund, a special revenue fund, accounts for the revenues and expenditures related to the grant funds.

The Fire Capital Fund, a capital projects fund, accounts for the construction or purchase of major fire improvements. Revenues are primarily derived from special assessments.

The Sewer Improvement Fund, a capital projects fund, accounts for the construction or purchase of major sewer improvements. Revenues are primarily derived from special assessments.

The Road Bond Fund, a debt service fund, accounts for the debt service payments related to bonds issued to improve the Township’s roads. Revenues are primarily derived from property taxes.

Additionally, the Township reports the following:

The Nonmajor Special Revenue Funds account for the proceeds of specific revenue sources requiring separate accounting because of legal or regulatory provisions or administrative requirements.

The Nonmajor Capital Projects Funds account for the outlays related to restricted or assigned fund balance for specific capital outlays.

The Fiduciary Funds are comprised of custodial funds: Trust and Agency Fund, Current Tax Collection Fund, and the Southwest Enforcement Team, which accounts for property tax and other deposits collected on behalf of other units and individuals. In addition, an OPEB Trust fund is presented which accounts for assets held in trust that are restricted OPEB payments.

As a general rule the effect of interfund activity has been eliminated from the government-wide financial statements. Exceptions to this general rule are payments-in-lieu of taxes where the amounts are reasonably equivalent in value to the interfund services provided and other charges between the government’s water and sewer function and various other functions of the government. Elimination of these charges would distort the direct costs and program revenues reported for the various functions concerned.

Amounts reported as *program revenues* include 1) charges to customers or applicants for goods, services, or privileges provided, 2) operating grants and contributions, and 3) capital grants and contributions, including special assessments. Internally dedicated resources are reported as *general revenues* rather than as program revenues. Likewise, general revenues include all taxes.

**Assets, liabilities, and net position or fund balance**

Pooled cash and investments – Cash and cash equivalents are considered to be cash on hand, demand deposits, and short-term investments with a maturity of three months or less when acquired. Investments are stated at fair value based on quoted market price or net asset value. Certificate of deposits are stated at cost which approximates fair value. Pooled investment income is proportionately allocated to all funds.

Receivables and payables – In general, outstanding balances between funds are reported as “due to/from other funds.” Activity between funds that is representative of a lending/borrowing arrangement outstanding at the end of the fiscal year is referred to as “advances to/from other funds.”

All trade and property tax receivables are shown as net of allowance for uncollectible amounts. The Township considers all accounts receivable to be fully collectible; accordingly, no allowance for uncollectible amounts is recorded. Property taxes are levied on each December 1st on the taxable valuation of property as of the preceding December 31st. Taxes are considered delinquent on March 1st of the following year, at which time penalties and interest are assessed.

The 2020 taxable valuation of the government totaled $465,166,461, on which ad valorem taxes consisted of 8.9412 mills for operating purposes and 2.5500 mills for roads. This resulted in $4,159,146 for operating expenses and $1,186,174 for roads, exclusive of any Michigan Tax Tribunal or Board of Review adjustments.

Inventories and prepaid items – Inventories are valued at cost, on a first-in, first-out basis. Inventories of governmental funds are recorded as expenditures when purchased rather than when consumed, although significant amounts of inventory are capitalized at year end.

Certain payments to vendors reflect costs applicable to future fiscal years. For such payments in governmental funds the Township follows the consumption method, and they therefore are capitalized as prepaid items in both government-wide and fund financial statements.

Capital assets – Capital assets, which include property, plant and equipment, are reported in the governmental activities’ column in the government-wide financial statements. Capital assets are defined by the Township as assets with an initial individual cost of more than $2,000 ($10,000 for infrastructure assets) and an estimated useful life in excess of one year. Such assets are recorded at historical cost or estimated historical cost, if purchased or constructed.

The reported value excludes normal maintenance and repairs which are essentially amounts spent in relation to capital assets that do not increase the capacity or efficiency of the item or extend its useful life beyond the original estimate. In the case of donations, the Township values these capital assets at the estimated acquisition value of the item at the date of its donation.

Property, plant and equipment are depreciated using the straight-line method over the following useful lives:

Buildings and structures 40 to 60 years

Land & building improvements 10 to 30 years

Vehicles 5 to 10 years

Equipment 3 to 15 years

Infrastructure 25 to 75 years

Deferred outflows of resources – A deferred outflow of resources is a consumption of net position by the government that is applicable to a future reporting period. The Township may report deferred outflows of resources as a result of pension and OPEB earnings. This amount is the result of a difference between what the plan expected to earn from plan investments and what is actually earned. This amount will be amortized over the next four years and included in pension and OPEB expense. Changes in assumptions and experience differences relating to the net pension and net OPEB liabilities are deferred and amortized over the expected remaining services lives of the employees and retirees in the plan. The Township also reported deferred outflows of resources for pension contributions made after the measurement date. This amount will reduce net pension liability in the following year.

Compensated absences – It is the Township’s policy to permit employees to accumulate earned but unused vacation and sick pay benefits. All vacation pay is accrued when incurred in the government-wide and fiduciary fund financial statements. A liability for these amounts is reported in governmental funds only if they have matured, for example, as a result of employee resignations and retirements.

Long-term obligations – In the government-wide financial statements, long-term debt and other long-term obligations are reported as liabilities in the governmental activities statement of net position. Bond premiums and discounts are deferred and amortized over the life of the bonds using the effective interest method. Bonds payable are reported net of the applicable bond premium or discount.

In the fund financial statements, governmental fund types recognize bond premiums and discounts, as well as bond issuance costs, during the current period. The face amount of debt issued is reported as other financing sources. Premiums received on debt issuances are reported as other financing sources while discounts on debt issuances are reported as other financing uses. Issuance costs, whether or not withheld from the actual debt proceeds received, are reported as debt service expenditures.

Pensions – For purposes of measuring the net pension liability, deferred outflows of resources and deferred inflows of resources related to pensions, and pension expense, information about the fiduciary net position the Municipal Employees Retirement System (MERS) of Michigan and additions to/deductions from MERS’ fiduciary net position have been determined on the same basis as they are reported to MERS. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

Other postemployment benefits (OPEB) – For purposes of measuring the net OPEB liability and deferred inflows and outflows of resources related to OPEB, and OPEB expense, information about the fiduciary net position of the Charter Township of Kalamazoo Retiree Health Care Plan (RHCP) and additions to/deductions from RHCP’s fiduciary net position have been determined on the same basis as they are reported by RHCP. For this purpose, RHCP recognizes benefit payments when due and payable in accordance with the benefit terms.

Deferred inflows of resources – A deferred inflow of resources is an acquisition of net position by the government that is applicable to a future reporting period. For governmental funds this includes unavailable revenue in connection with receivables for revenues that are not considered available to liquidate liabilities of the current period. The Township may report deferred inflows of resources as a result of pension or OPEB earnings. This amount is the result of a difference between what the plan expected to earn from the plan investments and what the plan actually earned. This amount will be amortized over the next four years and included in pension expense. Changes in assumptions and experience differences relating to the net pension liability and net OPEB liability are deferred and amortized over the expected remaining services lives of the employees and retirees in the plan.

Fund Equity – In the fund financial statements, governmental funds may report fund balance in the following categories:

Non-spendable – assets that are not available in a spendable form (such as inventory or prepaid items) or are required to be maintained intact.

Restricted – amounts that can be spent only for the specific purposes stipulated by external resource providers either constitutionally or through enabling legislation. Examples include grants and dedicated millages.

Committed – amounts constrained to specific purposes by a government itself using its highest level of decision-making authority (the Board of Trustees); to be reported as committed, amounts cannot be used for any other purpose unless the government takes the same highest-level action (Board resolution) to remove or change the constraint.

Assigned – amounts *intended* to be used by the government for specific purposes. Intent can be expressed by the governing body or by an official or body to which the governing body delegates the authority. In governmental funds other than the General Fund, assigned fund balance represents the amount that is not restricted or committed. This indicates that resources in other governmental funds are, at a minimum, intended to be used for the purpose of that fund. The Board of Trustees may assign fund balance through an ordinary motion.

Unassigned – is the residual classification of the General Fund, and includes all amounts not contained in other classifications. Unassigned amounts are technically available for any purpose.

When an expenditure is incurred for purposes for which both restricted and unrestricted fund balance is available, the government’s policy is to consider restricted funds spent first.

When an expenditure is incurred for purposes for which committed, assigned, or unassigned amounts could be used, the government’s policy is to consider the funds to be spent in the following order: (1) committed, (2) assigned, (3) unassigned.

Minimum unrestricted fund balance – General Fund – The fund balance of the Township’s General Fund has been accumulated to provide stability and flexibility to respond to unexpected adversity and/or opportunities. The Township’s basic goal is to limit expenditures to anticipated revenue in order to maintain a balanced budget. It is the goal of the Township to achieve and maintain an unrestricted fund balance in the General Fund not less than 35% of its operating expenditures for its Administrative (101), Fire (206) and Police (207) funds. Fund balance can be used to balance the operating budget. If unassigned fund balance is expected to fall below the goal or has a deficiency, the Director of Finance will provide the Township board procedures for replenishing fund balance as well as a timeline to replenish the funds.

**Use of Estimates**

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets, deferred outflows, liabilities, deferred inflows and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenue and expenses during the period. Actual results could differ from those estimates.

**Upcoming Accounting and Reporting Changes**

Statement No. 87, *Leases* increases the usefulness of the financial statements by requiring recognition of certain lease assets and liabilities for leases that previously were classified as operating leases and recognized as inflows of resources or outflows of resources based on the payment provisions of the contract. It establishes a single model for lease accounting based on the foundational principle that leases are financings of the right to use an underlying asset. A lessee will be required to recognize a lease liability and an intangible right-to-use a lease asset, and a lessor will be required to recognize a lease receivable and a deferred inflow of resources, thereby enhancing the relevance and consistency of information about leasing activities. The requirements of this Statement are effective for the fiscal year ending December 31, 2022.

Statement No. 96, *Subscription-Based Information Technology Arrangements,* is based on the standards established in Statement No. 87 *Leases.* This statement (1) defines a SBITA as a contract that conveys control of the right to use a SBITA vendor’s IT software, alone or in combination with tangible capital assets, as specified in the contract for a period of time in an exchange or exchange-like transaction (2) requires governments with SBITAs to recognize a right-to-use subscription asset, an intangible asset, and a corresponding subscription liability, and (3) provides guidance related to outlays other than subscription payments, including implementation costs, and requirements for note disclosures related to a SBITA. This statement is effective for the year ending December 31, 2023.

The Township is evaluating the impact that the above GASB Statements will have on its financial reporting.

**Note 2 - Stewardship, Compliance, and Accountability Budgetary information**

The government is subject to the budgetary control requirements of the Uniform Budgeting Act (P.A. 621 of

1978, as amended). Annual budgets are adopted on a basis consistent with accounting principles generally accepted in the United States of America for the General Fund and all Special Revenue Funds. All annual appropriations lapse at fiscal year end.

The budget document presents information by fund, activity, department, and line items. The legal level of budgetary control adopted by the governing body is the function level. The Director of Finance is authorized to transfer budgeted amounts between line items within an activity; however, any revisions that alter the total expenditures of an activity must be approved by the Board of Trustees.

Amounts encumbered for purchase orders, contracts, etc. are not tracked during the year. Budget appropriations are considered to be spent when goods are received, or services rendered.

**Note 3 - Deposits and Investments**

At year end the government’s deposits and investments were reported in the financial statements in the following categories:

Pooled Cash and

Investments

Governmental activities $ 19,324,772

Fiduciary funds 6,654,322

Total $ 25,979,094

The breakdown between deposits and investments is as follows:

Primary Fiduciary

Government Funds Total

Bank deposits (checking and savings accounts, money markets and certificates of deposit)

|  |  |  |
| --- | --- | --- |
| $ 14,094,805 | $ 6,418,183 | $ 20,512,988 |
| 5,229,767 | 236,139 | 5,465,906 |
| 200 | - | 200 |
| $ 19,324,772 | $ 6,654,322 | $ 25,979,094 |

Investments in securities, mutual funds and similar vehicles

Petty cash and cash on hand Total

As of year end, the government had the following investments:

Investment

Carrying

Value Maturities Rating

Rating Organization

Federal National Mortgage Association

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| Remic Trust Bonds | $ 126,835 | 2042 | Aaa | Moody's |
| U.S. Government Bonds | 493,900 | 2024 | Aaa | Moody's |
| MERS Retiree Health Vehicle Fund | 236,139 | N/A | N/A | N/A |
| CLASS - Michigan Investment Pool | 4,609,032 | N/A | AAA | S&P |
|  | $ 5,465,906 |  |  |  |

*Interest rate risk* – The government does not have a formal investment policy to manage its exposure to fair value losses from changes in interest rates

*Credit risk* – State statutes and the Township’s investment policy authorize the government to make deposits and invest in the accounts of federally insured banks, credit unions, and savings and loan associations which have an office in Michigan. The local unit is allowed to invest in bonds, securities and other obligations of the United States, or any agency or instrumentality of the United States. United States government or federal agency obligations; repurchase agreements; bankers’ acceptance of United States Banks; commercial paper rated within the two highest classifications which mature not more than 270 days after the date of purchase; obligations of the State of Michigan or any of its political subdivisions, which are rated as investment grade; and mutual funds composed of investment vehicles that are legal for direct investment by local units of government in Michigan.

*Concentration of credit risk* – The Township has no policy that would limit the amount that may be issued in any one issuer.

*Custodial credit risk - deposits* – In the case of deposits, this is the risk that in the event of bank failure, the Township’s deposits may not be returned to it. The Township does not have a policy for custodial credit risk. As of year end, $12,832,072 was exposed to custodial credit risk because it was uninsured and uncollateralized.

*Custodial credit risk – investments* – For an investment, this is the risk that, in the event of the failure of the counterparty, the Township will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. The following investment securities were uninsured and unregistered and held in the following manner:

Investment Type Carrying Value How Held

By counterparty in

Federal National Mortgage Association the Township's

Remic Trust Bonds

$ 126,835

name

U.S. Government Bonds 493,900

By counterparty in the Government's name

$ 620,735

**Note 4 - Fair Value Measurements**

The Township categorizes its fair value measurements within the fair value hierarchy established by generally accepted accounting principles. The hierarchy is based on the valuation inputs used to measure the fair value of the asset. Level 1 inputs are quoted prices in active markets for identical assets; Level 2 inputs are significant other observable inputs; and Level 3 inputs are significant unobservable inputs.

The Township has the following recurring fair value measurements as of December 31, 2021:

* U.S. agency securities and U.S. government bonds of $620,735 are valued using observable fair values of similar assets (Level 2 inputs).

**Investments in Entities that Calculate Net Asset Value per Share**

The Township’s investments include holdings in the MERS Retiree Health Funding Vehicle Total Market Fund, which is a fully diversified portfolio combining traditional stocks and bonds with alternative asset classes,

including real estate, private equity, and commodities and is carried at net asset value. The objective is to provide current income and capital appreciation while minimizing the volatility of the capital markets. MERS manages the asset allocation and monitors the underlying investment managers. There is no redemption period and no unfunded commitments.

The Township’s investments include holdings in the Cooperative Liquid Assets Securities System – Michigan (CLASS), which is a local government investment pool established under Michigan state statues for participating Michigan municipalities. This pool, which is a non-risk categorized qualifying investment, is carried at net asset value. There is no redemption period and no unfunded commitments. A separately issued financial statement is available at 15309 Meadowwood Drive, Grand Haven, Michigan 49417.

**Note 5 - Capital Assets**

Capital assets activity of the primary government for the current year is as follows:

Beginning Ending

Balance Increases Decreases Transfers Balance

|  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **Governmental activities**  Capital assets not being depreciated Land | $ | 649,931 | $ | - | $ | - | $ | - | $ | 649,931 |
| Construction-in-progress | - | | 71,652 | | - | | - | | 71,652 | |
| Total capital assets not being depreciated | 649,931 | | 71,652 | | - | | - | | 721,583 | |
| Capital assets being depreciated Buildings and improvements | 3,852,734 | | 50,160 | | 3,139 | | - | | 3,899,755 | |
| Equipment | 3,740,781 | | 191,290 | | 719,920 | | - | | 3,212,151 | |
| Vehicles | 4,002,158 | | 868,938 | | 113,486 | | - | | 4,757,610 | |
| Infrastructure | 22,497,614 | | - | | - | | - | | 22,497,614 | |
| Total capital assets being depreciated | 34,093,287 | | 1,110,388 | | 836,545 | | - | | 34,367,130 | |
| Less accumulated depreciation for Buildings and improvements | 2,363,252 | | 117,937 | | 2,511 | | 8,526 | | 2,487,204 | |
| Equipment | 2,023,043 | | 313,703 | | 487,806 | | (8,526) | | 1,840,414 | |
| Vehicles | 3,381,131 | | 131,113 | | 113,486 | | - | | 3,398,758 | |
| Infrastructure | 9,230,088 | | 268,501 | | - | | - | | 9,498,589 | |
| Total accumulated depreciation | 16,997,514 | | 831,254 | | 603,803 | | - | | 17,224,965 | |
| Net capital assets being depreciated | 17,095,773 | | 279,134 | | 232,742 | | - | | 17,142,165 | |
| Governmental activities capital assets, net | $ 17,745,704 | | $ 350,786 | | $ 232,742 | | $ - | | $ 17,863,748 | |

Depreciation expense was charged to programs of the primary government as follows:

|  |  |
| --- | --- |
| **Governmental activities** |  |
| General government | $ 100,213 |
| Public safety | 451,618 |
| Public works | 268,501 |
| Community and economic development | 10,922 |

Total governmental activities $ 831,254

**Note 6 - Interfund Transfers**

The details for interfund transfers are as follows:

Funds Transferred From Funds Transferred To Amount

|  |  |  |
| --- | --- | --- |
| General Fund | Nonmajor governmental funds | $ 113,000 |
| Nonmajor governmental funds | General Fund | 97,443 |
|  |  | $ 210,443 |

Transfers are used to move unrestricted general fund revenues to finance various programs that the Township must account for in other funds in accordance with budgetary authorizations, including amounts provided as subsidies or matching funds for various grant programs. Transfers into the General Fund are to close other funds or make reimbursements for amounts paid through the General Fund.

**Note 7 - Leases Capital leases**

The Township has a capital lease for copiers. The future minimum lease payments are as follows:

|  |  |
| --- | --- |
| Year ending December 31,  2022 | $ 3,554 |
| 2023 | 3,554 |
| 2024 | 1,233 |
| Total minimum lease payments | 8,341 |
| Less amount representing interest | 579 |
| Present value of minimum lease payments | $ 7,762 |
| Asset  Equipment | $ 15,396 |
| Less accumulated depreciation | 8,211 |
| Total | $ 7,185 |

**Note 8 - Long-Term Debt**

The government issues bonds to provide for the acquisition and construction of major capital projects. General obligation bonds are direct obligations and pledge the full faith and credit of the government. Long-term obligations include compensated absences. Compensated absences are typically liquidated with funds from the General Fund.

Long-term obligation activity is summarized as follows:

|  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| Amount of Maturity | | | | Interest  Rate | Principal  Maturity | Beginning | Ending | | | | Due Within |
| Issue Date Ranges Ranges Balance Additions Reductions Balance One Year | | | | | | | | | | | |
| **Governmental activities** |  |  |  |  |  |  |  |  |  |  |  |
| Bonds |  |  |  |  |  |  |  |  |  |  |  |
| General obligation bonds |  |  |  |  |  |  |  |  |  |  |  |
| 2015 Unlimited Tax Road Bonds | $ | 9,750,000 | 2026 | 2.0% - 3.0% | $1,100,000 - $1,350,000 | $ 7,050,000 | $ | - | $ 1,000,000 | $ 6,050,000 | $ 1,100,000 |
| Less deferred amounts |  |  |  |  |  |  |  |  |  |  |  |
| for issuance premiums | 24,877 | | | | | | - | | 7,282 | 17,595 | 7,282 |
| Total | 7,074,877 | | | | | | - | | 1,007,282 | 6,067,595 | 1,107,282 |
| Capital leases |  |  |  |  |  |  |  |  |  |  |  |
| Xerox copiers | 10,751 | | | | | | - | | 2,989 | 7,762 | 3,175 |
| Compensated absences | 531,430 | | | | | | 495,004 | | 471,692 | 554,742 | 554,742 |
| Total governmental activities | $ 7,617,058 | | | | | | $ 495,004 | | $ 1,481,963 | $ 6,630,099 | $ 1,665,199 |

Annual debt service requirements to maturity for the above obligations are as follows:

Year Ending

Governmental Activities

Bonds

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|  | December 31, |  | Principal |  | Interest |
| 2022 |  | $ 1,100,000 |  | $ 142,000 |
| 2023 |  | 1,100,000 |  | 118,625 |
| 2024 |  | 1,200,000 |  | 91,250 |
| 2025 |  | 1,300,000 |  | 58,375 |
| 2026 |  | 1,350,000 |  | 20,250 |
|  |  |  | $ 6,050,000 |  | $ 430,500 |
| **Note 9 - Risk Management** |  |  |  |  |  |

The government is exposed to various risks of loss related to property loss, torts, errors and omissions and employee injuries (workers’ compensation), as well as medical benefits provided to employees. The government has purchased commercial insurance for all claims. Settled claims relating to the commercial insurance have not exceeded the amount of insurance coverage in any of the past three fiscal years.

**Note 10 - Employee Retirement and Benefit Systems Defined contribution pension plan**

The Township and its employees contribute to the Kalamazoo Township Pension Plan, a defined contribution pension, individual account plan, which is administered by a third-party administrator. The plan covers four classes of employees, as allowed under Internal Revenue Code Section 401(a). The first class of employees includes all elected officials. The second class of employees includes paid on-call firefighters. The third class includes all full-time employees, except elected officials and police hired after January 1, 2013. The fourth class includes all full-time employees, except elected officials and police hired before January 1, 2013.

Benefit terms, including contribution requirements, for the Plan are established, and may be amended, by the Township Board. In a defined contribution plan, benefits depend solely on amounts contributed to the plan, plus investment earnings. Employees are eligible to participate as described above. The Township contributes 10% of compensation to the first class of qualifying employees. The Township contributes 6.20% of compensation to the second class of qualifying employees, with an equal percentage contributed by all covered employees in the second class. The Township contributes 10% of compensation to the third class. The Township contributes 12% of compensation to the fourth class. Employees are permitted to make contributions to the Plan, up to applicable Internal Revenue Code limits. For the year ended December 31, 2021, the Township and eligible employees made contributions of $205,917 and $32,041, respectively. At December 31, 2021, the Township reported no accrued liability as part of the contributions to the plan.

The Township’s contributions for each employee (and investment earnings allocated to the employee’s account) are fully vested on the day the employee is eligible to participate in the plan, which occurs after 48 months of service.

The Township is not a trustee of the defined contribution pension plan, nor is the Township responsible for investment management of the pension plan assets. Accordingly, plan assets, and changes therein, are not reported in these financial statements.

**Defined benefit pension plan**

Plan description – The government participates in the Michigan Municipal Employees’ Retirement System (MERS), an agent multiple-employer, statewide public employee defined benefit pension plan that covers all employees of the government. The plan was established by the Michigan Legislature under Public Act 135 of 1945 and administered by a nine-member Retirement Board. The system provides retirement, disability and death benefits to plan members and their beneficiaries. MERS issues a publicly available financial report that includes financial statements and required supplementary information for the system. That report may be obtained by writing to MERS at 1134 Municipal Way, Lansing, Michigan 48917 or on the web at [http://www.mersofmich.com](http://www.mersofmich.com/).

Benefits provided – Benefits provided includes a plan with a multiplier of 2.50%. The vesting period is 10 years. Normal retirement age is 60 with early retirement at 53 with 25 years of service (unreduced), 50 with 25 years of service (reduced) and 55 with 15 years of service (reduced). Final average compensation is calculated based on 3 years. Member contributions are 16.4%.

Employees covered by benefit terms – At the December 31, 2020 valuation date, the following employees were covered by benefit terms:

|  |  |
| --- | --- |
| Inactive employees or beneficiaries currently receiving benefits | 19 |
| Inactive employees entitled to, but not yet receiving benefits | 5 |
| Active employees | 32 |
|  | 56 |

Contributions – The employer is required to contribute amounts at least equal to the actuarially determined rate, as established by MERS Retirement Board. The actuarially determined rate is the estimated amount necessary to finance the cost of benefits earned by employees during the year, with an additional amount to finance any unfunded accrued liability. The employer may establish contribution rates to be paid by its covered employees. Employer contributions are 17.5% based on annual payroll for open divisions.

Net pension liability – The employer’s net pension liability was measured as of December 31, 2020, and the total pension liability used to calculate the net pension liability was determined by an annual actuarial valuation as of that date.

Actuarial assumptions – The total pension liability in the December 31, 2020 annual actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement include: 1) Inflation 2.5%; 2) Salary increases 3% in the long-term; 3) Investment rate of return of 7.35%, net of investment expense, including inflation.

Mortality rates used were based on the Pub-2010 or PubG-2010 mortality tables.

The actuarial assumptions used in the valuation were based on the results of the most recent actuarial experience study, which was completed in 2020 and covered the years 2013 through 2018.

The long-term expected rate of return on pension plan investments was determined using a model method in which the best-estimate ranges of expected future real rates of return (expected returns, net of investment and administrative expenses and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. The target allocation and best estimates or arithmetic real rates of return for each major asset class are summarized in the following table:

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| Asset Class | Target  Allocation | Target Allocation Gross Rate  of Return | Long-Term Expected Gross  Rate of Return | Inflation  Assumption | Long-term Expected Real  Rate of Return |
| Global equity | 60.00% | 7.75% | 4.65% | 2.50% | 3.15% |
| Global fixed income | 20.00% | 3.75% | 0.75% | 2.50% | 0.25% |
| Private investments | 20.00% | 9.75% | 1.95% | 2.50% | 1.45% |
|  | 100.00% |  | 7.75% |  | 4.85% |

Discount rate – The discount rate used to measure the total pension liability is 7.6%. The projection of cash flows used to determine the discount rate assumes that employer and employee contributions will be made at the rates agreed upon for employees and the actuarially determined rates for employers. Based on these assumptions, the pension plans fiduciary net position was projected to be available to pay all projected future benefit payments of current active and inactive employees. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

|  |  |
| --- | --- |
| **Changes in Net Pension Liability** |  |
| **Total Pension Liability**  Service cost | $ 315,591 |
| Interest on the total pension liability | 1,154,468 |
| Experience differences | 58,709 |
| Changes in actuarial assumptions | 644,476 |
| Benefit changes | (45,746) |
| Benefit payments and refunds | (821,039) |
| Net change in total pension liability | 1,306,459 |
| Total pension liability - beginning | 15,443,091  . |
| Total pension liability - ending (a) | $ 16,749,550 |
| **Plan Fiduciary Net Position**  Employer contributions | $ 390,059 |
| Employee contributions | 150,087 |
| Pension plan net investment income | 1,472,114 |
| Benefit payments and refunds | (821,039) |
| Pension plan administrative expense | (23,301) |
| Net change in plan fiduciary net position | 1,167,920 |
| Plan fiduciary net position - beginning | 11,629,070 |
| Plan fiduciary net position - ending (b) | $ 12,796,990 |
| Net pension liability (a-b) | $ 3,952,560 |
| Plan fiduciary net position as a percentage of total pension liability | 76.40% |
| Covered payroll  Net pension liability as a percentage of | $ 2,164,544 |
| covered payroll | 182.60% |

Sensitivity of the net pension liability to changes in the discount rate – The following presents the net pension liability of the employer, calculated using the discount rate of 7.6%, as well as what the employer’s net pension liability would be using a discount rate that is 1% point lower (6.6%) or 1% higher (8.6%) than the current rate.

Current

1% Decrease Discount Rate 1% Increase

Net pension liability

$ 6,167,923

$ 3,952,560

$ 2,130,445

Pension expense and deferred outflows of resources and deferred inflows of resources related to pensions – For the year ended December 31, 2021, the employer recognized pension expense of $416,724. The employer reported deferred outflows and inflows of resources related to pensions from the following sources:

|  |  |  |  |
| --- | --- | --- | --- |
|  | Deferred Outflows of  Resources | Deferred Inflows of  Resources | Total to  Amortize |
| Differences in experience | $ 48,924 | $ (204,688) | $ (155,764) |
| Differences in assumptions | 863,009 | - | 863,009 |
| Net difference between projected and |  |  |  |
| actual earning on plan investments | - | (412,279) | (412,279) |

Contributions subsequent to the

measurement date\* 370,884 - -

Total

$ 1,282,817

$ (616,967)

$ 294,966

\*The amount reported as deferred outflows of resources resulting from contributions subsequent to the measurement date will be recognized as a reduction in the net pension liability for the year ending 2022.

Amounts reported as deferred outflows and inflows of resources related to pensions will be recognized in pension expense as follows:

|  |  |
| --- | --- |
| Year ended December 31, |  |
| 2022 | $ 54,286 |
| 2023 | 160,213 |
| 2024 | (105,006) |
| 2025 | 68,278 |
| 2026 | 117,195 |
|  | $ 294,966 |
| **Note 11 - Other Postemployment Benefits** |  |

Plan description – The Township administers the Charter Township of Kalamazoo Retiree Health Care Plan – a single employer defined benefit plan that is used to provide postemployment benefits other than pensions (OPEB) for all eligible retirees and their spouses.

Benefits provided – The Plan provides medical, dental and prescription coverage. Benefits are provided through a third-party insurer, and the full cost of benefits is covered by the plan. The Township Board of Trustees has the authority to make amendments to the plan.

Township officers and employees:

Retiree – Three months of health insurance coverage for each complete year of full-time Township service (either as an employee or elected official) up to a maximum of sixty months of coverage.

Dependent – Three months of health insurance coverage for each complete year of full-time Township service (completed by either an employee or elected official) up to a maximum of sixty months of coverage.

Police officers:

Retiree – Four and one-quarter months for each complete year of continuous Township service. Dependent – Three months for each complete year of continuous Township service.

Employees covered by benefit terms – As of the December 31, 2020 valuation, the plan membership consisted of the following:

Inactive employees or beneficiaries currently receiving benefits 18

Active employees 57

75

Contributions – The Kalamazoo Township Other Post-Employment Benefit Plan was established and is being funded under the authority of the Township and under agreements with unions representing various classes of employees. The plan's funding policy is that the Township will contribute at least $100,000 to the trust annually and continue to pay benefits from general operating funds until the plan is fully funded. There are no long-term contracts for contributions to the plan.

Actuarial assumptions – The total OPEB liability was determined by an actuarial valuation as of December 31, 2020, using the following actuarial assumptions, applied to all periods included in the measurement.

Inflation 2.50%

Salary increases 2.0% (for purpose of allocating liability) Investment rate of return 7.35% (including inflation)

20-year Aa Municipal bond rate 2.25% (S&P Municipal Bond 20-Year High

Grade Rate Index)

Healthcare cost trend rates Pre-65 - 8.25% in 2021 graded down to 7.5%

after one year and then by .25% per year to an ultimate rate of 4.5%

Medicare eligible - 6.5% in 2021 graded down to 5.75% after one year and then by .25% per year to an ultimate rate of 4.5%

Dental - 3.0%

Mortality 2010 Public General Employees and Healthy Retirees, Headcount weighted

The long-term expected rate of return on retirement plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of retirement plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. Best estimates of arithmetic real rates of return for each major asset class included in the retirement plan’s target asset allocation are summarized in the following table:

|  |  |  |
| --- | --- | --- |
| Asset Class | Target  Allocation | Long-term Expected Real  Rate of Return |
| Global equity | 60.00% | 4.95% |
| Global fixed income | 20.00% | 2.40% |
| Private investments | 20.00% | 7.00% |

The sum of each target allocation times its long-term expected real rate, plus inflation, is 7.35%.

Discount rate – The discount rate used to measure the total OPEB liability was 7.35%. The projection of cash flows used to determine the discount rate assumed that the Township will contribute at least $100,000 to the trust annually and continue to pay benefits from general operating funds until the plan is fully funded. Based on this assumption, the retirement plan’s fiduciary net position was projected to be sufficient to make projected future benefit payments of current plan members. For projected benefits that are covered by projected assets, the long-term expected rate was used to discount the projected benefits. From the year that benefit payments were not projected to be covered by the projected assets (the “depletion date”; not applicable for this plan), projected benefits were discounted at a discount rate reflecting a 20-year AA/Aa tax-exempt municipal bond yield. A single equivalent discount rate that yields the same present value of benefits is calculated. This discount rate is used to determine the total OPEB liability.

|  |  |
| --- | --- |
| **Changes in Net OPEB Liability** |  |
| **Total OPEB Liability** |
| Service cost | $ 87,697 |
| Interest | 189,112 |
| Differences between expected and actual experience | (46,550) |
| Changes in assumptions | (91,674) |
| Benefit payments | (97,752) |
| Net change in total OPEB liability | 40,833 |
| Total OPEB liability - beginning | 2,534,126 |
| Total OPEB liability - ending | $ 2,574,959 |
| **Plan Fiduciary Net Position** |  |
| Employer contributions | $ 197,752 |
| Net investment income | 25,781 |
| Benefit payments | (97,752) |
| Administrative expense | (376) |
| Net change in plan fiduciary net position | 125,405 |
| Plan fiduciary net position - beginning | 110,734 |
| Plan fiduciary net position - ending (b) | $ 236,139 |
| Net OPEB liability (a-b) | $ 2,338,820 |
| Plan fiduciary net position as a percentage of  the total OPEB liability | 9.17% |
| Covered payroll | $ 3,526,987 |

Sensitivity of the net OPEB liability to changes in the discount rate – The following presents the net OPEB liability of the Township, as well as what the Township’s net OPEB liability would be if it were calculated using a discount rate that is 1% lower (6.35%) or 1% higher (8.35%) than the current discount rate:

Current

1% Decrease Discount Rate 1% Increase

Net OPEB liability

$ 2,574,093

$ 2,338,820

$ 2,130,938

Sensitivity of the net OPEB liability to changes in the healthcare cost trend rates – The following presents the net OPEB liability of the Township, as well as what the Township’s net OPEB liability would be if were calculated using healthcare cost trend rates that are 1% lower (7.25%) or 1% higher (9.25%) than the current healthcare cost trend rates:

Healthcare

1% Decrease Cost Trend Rates 1% Increase

Net OPEB liability

$ 2,066,006

$ 2,338,820

$ 2,661,413

OPEB expense and deferred inflows and outflows of resources related to OPEB – For the year ended December 31, 2021 the employer recognized OPEB expense of $155,626. The employer reported deferred inflows of resources related to OPEB from the following sources:

|  |  |  |  |
| --- | --- | --- | --- |
|  | Deferred  Outflows of Resources | Deferred  Inflows of Resources | Total to  Amortize |
| Differences in experience | $ 301,320 | $ (94,720) | $ 206,600 |
| Differences in assumptions | - | (1,013,123) | (1,013,123) |
| Net difference between projected and actual earning on plan investments | - | (7,755) | (7,755) |
| Total | $ 301,320 | $ (1,115,598) | $ (814,278) |

Amounts reported as deferred inflows and outflows of resources related to OPEB will be recognized in OPEB expense as follows:

|  |  |
| --- | --- |
| Year ended December 31, |  |
| 2022 | $ (106,084) |
| 2023 | (106,084) |
| 2024 | (106,083) |
| 2025 | (106,248) |
| 2026 | (104,186) |
| Thereafter | (285,593) |
|  | $ (814,278) |

**Note 12 - Net Investment in Capital Assets**

The composition of net investment in capital assets as of December 31, 2021 was as follows:

Capital assets

Capital assets not being depreciated

Governmental

Activities

$ 721,583

Capital assets, net of accumulated depreciation 17,142,165 Total capital assets 17,863,748

Related debt

Capital leases (7,762)

Net investment in capital assets $ 17,855,986

**Note 13 - Contingent Liabilities**

Amounts received or receivable from grant agencies are subject to audit and adjustment by grantor agencies, principally the federal government. Any disallowed claims, including amounts already collected, may constitute a liability of the applicable funds. The amount, if any, of expenditures that may be disallowed by the grantor cannot be determined at this time, although the government expects such amounts, if any, to be immaterial.

**Required Supplementary Information Budgetary Comparison Schedule General Fund**

**For the Year Ended December 31, 2021**

Budgeted Amounts

Actual Over (Under)

Final

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
|  | Original | Final | Actual | Budget |
| **Revenues**  Taxes  Property taxes | $ 4,167,275 | $ 4,167,275 | $ 4,140,305 | $ (26,970) |
| Other taxes | 718,725 | 718,725 | 845,825 | 127,100 |
| Penalties and interest | 7,500 | 7,500 | 5,694 | (1,806) |
| Administration fee | 275,000 | 275,000 | 286,147 | 11,147 |
| Licenses and permits | 483,600 | 483,600 | 473,384 | (10,216) |
| Federal grants | 14,000 | 14,000 | 30,700 | 16,700 |
| State-shared revenue | 2,329,495 | 2,329,495 | 2,682,109 | 352,614 |
| State grants | 173,000 | 173,000 | 250,396 | 77,396 |
| Local contributions | 19,500 | 19,500 | 18,425 | (1,075) |
| Charges for services | 722,300 | 722,300 | 574,022 | (148,278) |
| Fines and forfeitures | 3,750 | 3,750 | 2,385 | (1,365) |
| Interest income | 25,000 | 25,000 | 10,767 | (14,233) |
| Rental income | 38,500 | 38,500 | 36,951 | (1,549) |
| Other revenue | 35,550 | 35,550 | 54,758 | 19,208 |
| Sale of capital assets | 2,500 | 2,500 | - | (2,500) |
| Insurance recoveries | - | - | 22,072 | 22,072 |
| Transfers in | - | - | 97,443 | 97,443 |
| Total revenues | 9,015,695 | 9,015,695 | 9,531,383 | 515,688 |

**Expenditures**

General government

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| Legislative | 89,085 | 93,085 | 87,650 | (5,435) |
| Supervisor | 247,725 | 250,725 | 252,591 | 1,866 |
| Finance director | 251,620 | 251,620 | 238,180 | (13,440) |
| Clerk | 140,905 | 158,905 | 144,616 | (14,289) |
| Treasurer | 42,135 | 44,135 | 40,197 | (3,938) |
| Assessor | 225,740 | 227,240 | 213,052 | (14,188) |
| Buildings and grounds | 298,260 | 298,260 | 255,032 | (43,228) |
| General services administration | 553,505 | 526,505 | 449,397 | (77,108) |
| Information technology | 117,005 | 117,005 | 99,004 | (18,001) |
| Cemetery | 36,015 | 36,015 | 27,734 | (8,281) |
| Total general government | 2,001,995 | 2,003,495 | 1,807,453 | (196,042) |

Public safety

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| Police protection | 5,109,020 | 5,142,620 | 4,414,467 | (728,153) |
| Fire protection | 1,875,925 | 1,875,925 | 1,907,373 | 31,448 |
| Total public safety | 6,984,945 | 7,018,545 | 6,321,840 | (696,705) |
| Public works |  |  |  |  |
| Sidewalks | 70,000 | 70,000 | 131,704 | 61,704 |
| Streets | 259,650 | 284,650 | 227,398 | (57,252) |
| Total public works | 329,650 | 354,650 | 359,102 | 4,452 |

Budgeted Amounts

Actual Over (Under)

Final

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| Community and economic development | Original | Final | Actual | Budget |
| Planning and zoning | $ 124,500 | $ 124,500 | $ 83,413 | $ (41,087) |
| Recreation and culture Parks and golf course | 104,525 | 104,525 | 32,099 | (72,426) |
| Capital outlay | 7,500 | 7,500 | - | (7,500) |
| Debt service |  |  |  |  |
| Principal retirement | 2,965 | 2,965 | 2,989 | 24 |
| Interest and fiscal charges | 600 | 600 | 861 | 261 |
| Total debt service | 3,565 | 3,565 | 3,850 | 285 |
| Transfers out | 263,000 | 213,400 | 113,000 | (100,400) |
| Total expenditures | 9,819,680 | 9,830,180 | 8,720,757 | (1,109,423) |
| Excess (deficiency) of revenues over expenditures | (803,985) | (814,485) | 810,626 | 1,625,111 |
| Fund balance - beginning of year | 5,415,294 | 5,415,294 | 5,415,294 | - |
| Fund balance - end of year | $ 4,611,309 | $ 4,600,809 | $ 6,225,920 | $ 1,625,111 |

**Budgetary Comparison Schedule ARPA Fund**

**For the Year Ended December 31, 2021**

|  |  |  |  |
| --- | --- | --- | --- |
|  | Budgeted Amounts  Original Final | Actual | Actual Over (Under)  Final  Budget |
| **Revenues** |  |  |  |
| Interest income | $ - $ - | $ 62 | $ 62 |
| Fund balance - beginning of year | - - | - | - |
| Fund balance - end of year | $ - $ - | $ 62 | $ 62 |

**Municipal Employees Retirement System**

**Schedule of Changes in Net Pension Liability and Related Ratios December 31, 2021**

2021 2020 2019

|  |  |  |  |
| --- | --- | --- | --- |
| **Total Pension Liability** |  | | |
| Service cost | $ 315,591 | $ 255,235 | $ 243,525 |
| Interest on the total pension liability | 1,154,468 | 1,138,288 | 1,101,472 |
| Benefit changes | (45,746) | (111,574) | (35,847) |
| Difference between expected and actual experience | 58,709 | (52,269) | (166,007) |
| Changes in assumptions | 644,476 | 488,918 | - |
| Benefit payments and refunds | (821,039) | (752,979) | (624,611) |
| Net change in total pension liability | 1,306,459 | 965,619 | 518,532 |
| Total pension liability - beginning | 15,443,091 | 14,477,472 | 13,958,940 |
| Total pension liability - ending (a) | $ 16,749,550 | $ 15,443,091 | $ 14,477,472 |
| **Plan Fiduciary Net Position** |  |  |  |
| Employer contributions | $ 390,059 | $ 354,338 | $ 389,278 |
| Employee contributions | 150,087 | 69,840 | 68,011 |
| Pension plan net investment income (loss) | 1,472,114 | 1,425,286 | (438,876) |
| Benefit payments and refunds | (821,039) | (752,979) | (624,611) |
| Pension plan administrative expense | (23,301) | (24,562) | (21,722) |
| Net change in plan fiduciary net position | 1,167,920 | 1,071,923 | (627,920) |
| Plan fiduciary net position - beginning | 11,629,070 | 10,557,147 | 11,185,067 |
| Plan fiduciary net position - ending (b) | $ 12,796,990 | $ 11,629,070 | $ 10,557,147 |
| Net pension liability (a-b) | $ 3,952,560 | $ 3,814,021 | $ 3,920,325 |
| Plan fiduciary net position as a percentage |  |  |  |
| of total pension liability | 76.40% | 75.30% | 72.92% |
| Covered payroll | $ 2,164,544 | $ 1,972,451 | $ 2,012,606 |
| Net pension liability as a percentage of covered |  |  |  |
| employee payroll | 182.60% | 193.36% | 194.79% |

Note: GASB Statement No. 68 was implemented for the fiscal year ended December 31, 2015 and does not require retroactive implementation.

Data will be added as information is available until 10 years of such data is available.

|  |  |  |  |
| --- | --- | --- | --- |
| 2018 | 2017 | 2016 | 2015 |
| $ 270,325 | $ 258,547 | $ 249,075 | $ 246,772 |
| 1,044,156 | 998,036 | 916,469 | 855,303 |
| (14,947) | (17,082) | (9,555) | - |
| (13,823) | (213,149) | 79,189 | - |
| - | - | 530,931 | - |
| (487,117) | (424,372) | (383,830) | (339,834) |
| 798,594 | 601,980 | 1,382,279 | 762,241 |
| 13,160,346 | 12,558,366 | 11,176,087 | 10,413,846 |
| $ 13,958,940 | $ 13,160,346 | $ 12,558,366 | $ 11,176,087 |
| $ 411,289 | $ 379,573 | $ 370,953 | $ 360,234 |
| - | - | - | - |
| 1,322,517 | 1,031,054 | (140,110) | 547,289 |
| (487,117) | (424,372) | (383,830) | (339,834) |
| (20,919) | (20,338) | (20,232) | (20,166) |
| 1,225,770 | 965,917 | (173,219) | 547,523 |
| 9,959,297 | 8,993,380 | 9,166,599 | 8,619,076 |
| $ 11,185,067 | $ 9,959,297 | $ 8,993,380 | $ 9,166,599 |
| $ 2,773,873 | $ 3,201,049 | $ 3,564,986 | $ 2,009,488 |
| 80.13% | 75.68% | 71.61% | 82.02% |
| $ 2,273,545 | $ 2,223,101 | $ 2,276,321 | $ 2,225,472 |
| 122.01% | 143.99% | 156.61% | 90.29% |

**Municipal Employees Retirement System of Michigan Schedule of Employer Contributions**

**December 31, 2021**

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
| Fiscal Year Ended | Annual Determined Contribution | Actual Contribution | Contribution Deficiency (Excess) | | Covered Payroll | Actual Contribution as a % of  Covered Payroll |
| 2012 | $ 301,309 | $ 301,309 | $ | - $ 2,008,353 | | 15.0% |
| 2013 | 322,156 | 322,156 |  | - 2,127,448 | | 15.1% |
| 2014 | 360,234 | 360,234 |  | - 2,223,172 | | 16.2% |
| 2015 | 370,953 | 370,953 |  | - 2,225,472 | | 16.7% |
| 2016 | 379,573 | 379,573 |  | - 2,276,321 | | 16.7% |
| 2017 | 411,289 | 411,289 |  | - 2,350,224 | | 17.5% |
| 2018 | 389,278 | 389,278 |  | - 2,273,545 | | 17.1% |
| 2019 | 356,986 | 356,986 |  | - 2,044,596 | | 17.5% |
| 2020 | 390,920 | 390,920 |  | - 2,233,828 | | 17.5% |
| 2021 | 370,884 | 370,884 |  | - 2,419,017 | | 15.3% |

**Notes to Schedule of Employer Contributions:**

Valuation date: December 31, 2019

Notes: Actuarially determined contribution amounts are calculated as of December 31 each year, which is 12 months prior to the beginning of the fiscal year in which contributions are reported. The actuarially determined contribution (ADC) included in this schedule is calculated as the normal cost payment plus the amortized portion of the unfunded actuarial accrued liability.

**Methods and assumptions used to determine contribution rates:**

Actuarial cost method Entry-age normal cost

Amortization method Level percentage of pay, open

Remaining amortization period 20 years

Asset valuation method 5-year smoothed market

Inflation 2.50%

Salary increases 3.75%

Investment rate of return 7.75%, net of investment and administrative expenses, including inflation Retirement age 60

Mortality 50% female / 50% male blend of the RP-2014 Healthy Annuitant Mortality Tables with rates multiplied by 105%

**Schedule of Changes in Net OPEB Liability and Related Ratios**

2021 2020 2019 2018

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| **Total OPEB Liability** |  | | | |
| Service cost | $ 87,697 | $ 129,864 | $ 139,571 | $ 135,506 |
| Interest | 189,112 | 105,834 | 95,769 | 93,757 |
| Differences between expected and actual experience | (46,550) | 377,798 | (35,658) | (46,967) |
| Changes in assumptions | (91,674) | (1,147,885) | (23,598) | - |
| Benefit payments (97,752) | | (96,113) | (128,395) | (110,177) |
| Net change in total OPEB liability 40,833 | | (630,502) | 47,689 | 72,119 |
| Total OPEB liability - beginning 2,534,126 | | 3,164,628 | 3,116,939 | 3,044,820 |
| Total OPEB liability - ending (a) $ 2,574,959 | | $ 2,534,126 | $ 3,164,628 | $ 3,116,939 |
| **Plan Fiduciary Net Position** |  |  |  |  |
| Employer contributions | $ 197,752 | $ 205,652 | $ - | $ - |
| Net investment income (loss) | 25,781 | 1,197 | - | - |
| Benefit payments and refunds | (97,752) | (96,113) | - | - |
| Administrative expense | (376) | (2) | - | - |
| Net change in plan fiduciary net position | 125,405 | 110,734 | - | - |
| Plan fiduciary net position - beginning | 110,734 | - | - | - |
| Plan fiduciary net position - ending (b) | $ 236,139 | $ 110,734 | $ - | $ - |
| Net OPEB liability (a-b) | $ 2,338,820 | $ 2,423,392 | $ 3,164,628 | $ 3,116,939 |
| Plan fiduciary net position as a percentage of total OPEB liability | 9.17% | 4.37% | - % | - % |
| Covered payroll | $ 3,526,987 | $ 3,436,792 | $ 3,231,324 | $ 3,383,428 |
| Net OPEB liability as a percentage of covered payroll | 66.31% | 70.51% | 97.94% | 92.12% |

Note: GASB Statement No. 75 was implemented for the fiscal year ended December 31, 2018 and does not require retroactive implementation. Data will be added as information is available until 10 years of such data is available.

**Schedule of Employer Contributions**

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| Fiscal Year Ending | Actuarially Determined Contribution | Actual Contribution | Contribution Deficiency (Excess) | Covered Payroll | Actual Contribution as a % of  Covered Payroll |
| 2018 | $ 378,551 | $ 110,177 | $ 268,374 | $ 3,383,428 | 3.26% |
| 2019 | 403,436 | 128,395 | 275,041 | 3,231,324 | 3.97% |
| 2020 | 420,187 | 205,652 | 214,535 | 3,436,792 | 5.98% |
| 2021 | 347,789 | 197,752 | 150,037 | 3,526,987 | 5.61% |

**Notes to Schedule of Employer Contributions**

Valuation date: December 31, 2020

Notes: The actuarially determined contribution (ADC) included in this schedule is calculated as the normal cost payment plus the amortized portion of the unfunded actuarial accrued liability.

**Methods and assumptions used to determine contribution rates:**

Actuarial cost method Entry-age normal

Amortization method Level percentage of payroll

Remaining amortization period 14 years

Asset valuation method Market value

Inflation Implicit in expected payroll increases

Healthcare cost trend rates Pre-65 - 8.25% graded down to 7.5% after one year and then by .25% per year to an

ultimate rate of 4.5%

Medicare eligible - 6.5% graded down to 5.75% after one year and then by .25% per year to an ultimate rate of 4.5%

Dental - 3.0%

Salary increases 2.00%

Investment rate of return 7.35%

Mortality Police and Fire: Public Safety 2020 Employee and Healthy Retiree, headcount-weighted, MP-2020 improvement

Spouses and General Employees: Public General 2010 Employee and Healthy Retiree, headcount-weighted, MP-2020 improvement

**Required Supplementary Information Other Post Employment Benefits Schedule of Investment Returns**

Fiscal Year

Ended Annual

December 31, Return % \* 2020 3.78%

2021 13.98%

\* Annual money-weighted rate of return, net of investment expenses

GASB Statement No. 74 was implemented for the fiscal year ended December 31, 2020 as that is the first year a trust was established.

GASB Statement No. 74 does not require retroactive implementation.

Data will be added as information is available until 10 years of such data is available.

**Other Supplementary Information Combining Balance Sheet Nonmajor Governmental Funds December 31, 2021**

Special Revenue Funds

|  |  |  |  |
| --- | --- | --- | --- |
|  | SWET  Grant | Police  Training | Drug  Enforcement |
| **Assets**  Pooled cash and investments | $ - | $ 13,736 | $ 101,954 |
| Receivables |  |  |  |
| Taxes and assessments | - | - | - |
| Customers | - | - | - |
| Due from other units of government | 23,665 | - | - |
| Total assets | $ 23,665 | $ 13,736 | $ 101,954 |
| **Liabilities**  Accounts payable | $ - | $ - | $ - |
| Checks written against future deposits | 23,665 | - | - |
| Accrued and other liabilities | - | - | - |
| Total liabilities | 23,665 | - | - |
| **Deferred Inflows of Resources**  Taxes and assessments | - | - | - |
| **Fund Balances**  Restricted for Public safety | - | 13,736 | 101,954 |
| Public works | - | - | - |
| Capital projects  Assigned | - | - | - |
| Public works | - | - | - |
| Capital projects | - | - | - |
| Total fund balances | - | 13,736 | 101,954 |
| Total liabilities, deferred inflows of |  |  |  |
| resources, and fund balances | $ 23,665 | $ 13,736 | $ 101,954 |

Special Revenue Funds

Street Disaster

Lighting Recycling Contingency

$ 349,374 $

455,477 $

50,686

|  |  |  |
| --- | --- | --- |
| 82,898  -  - | 203,973  -  - | -  -  - |
| $ 432,272 | $ 659,450 | $ 50,686 |
| $ 21,027 | $ 40,639 | $ 125 |
| - | - | - |
| - | - | - |
| 21,027 | 40,639 | 125 |
| 204,491 | 565,561 | - |
| - | - | 50,561 |
| 206,754 | 53,250 | - |
| - | - | - |
| - | - | - |
| - | - | - |
| 206,754 | 53,250 | 50,561 |
| $ 432,272 | $ 659,450 | $ 50,686 |

**Charter Township of Kalamazoo Other Supplementary Information Combining Balance Sheet**

**Nonmajor Governmental Funds December 31, 2021**

Capital Projects Funds

|  |  |  |  |
| --- | --- | --- | --- |
|  | Police  Capital | Street | Water |
| **Assets** |  |  |  |
| Cash and cash equivalents | $ 1,064,294 | $ 38,487 | $ 399,540 |
| Receivables |  |  |  |
| Taxes and assessments | 62,220 | - | 3,781 |
| Customers | - | - | 21,975 |
| Due from other units of government | - | - | - |
| Total assets | $ 1,126,514 | $ 38,487 | $ 425,296 |
| **Liabilities** |  |  |  |
| Accounts payable | $ 121,174 | $ - | $ - |
| Checks written against future deposits | - | - | - |
| Accrued and other liabilities | - | - | 126 |
| Total liabilities | 121,174 | - | 126 |
| **Deferred Inflows of Resources** |  |  |  |
| Taxes and assessments | 153,230 | - | 1,826 |
| **Fund Balances** |  |  |  |
| Restricted for |  |  |  |
| Public safety | - | - | - |
| Public works | - | - | - |
| Capital projects | 852,110 | - | - |
| Assigned |  |  |  |
| Public works | - | 38,487 | 423,344 |
| Capital projects | - | - | - |
| Total fund balances | 852,110 | 38,487 | 423,344 |
| Total liabilities, deferred inflows of |  |  |  |
| resources, and fund balances | $ 1,126,514 | $ 38,487 | $ 425,296 |

|  |  |
| --- | --- |
| Capital |  |
| Project Fund |
|  | Total |
|  | Nonmajor |
| Building and | Governmental |
| Grounds | Funds |
| $ 55,889 | $ 2,529,437 |
| - | 352,872 |
| - | 21,975 |
| - | 23,665 |
| $ 55,889 | $ 2,927,949 |
| $ - | $ 182,965 |
| - | 23,665 |
| - | 126 |
| - | 206,756 |
| - | 925,108 |
| - | 166,251 |
| - | 260,004 |
| - | 852,110 |
| - | 461,831 |
| 55,889 | 55,889 |
| 55,889 | 1,796,085 |
| $ 55,889 | $ 2,927,949 |

Charter Township of Kalamazoo

**Other Supplementary Information**

**Combining Statement of Revenues, Expenditures and Changes in Fund Balances Nonmajor Governmental Funds**

**For the Year Ended December 31, 2021**

Special Revenue Funds

|  |  |  |  |
| --- | --- | --- | --- |
|  | SWET  Grant | Police  Training | Drug  Enforcement |
| **Revenues**  Taxes and assessments | $ - | $ - | $ - |
| Federal grants | 93,425 | - | - |
| Other state grants | - | 6,400 | - |
| Local contributions | - | 598 | - |
| Charges for services | - | - | - |
| Fines and forfeitures | - | - | 1,200 |
| Interest income | - | - | - |
| Other revenue | - | 495 | - |
| Total revenues | 93,425 | 7,493 | 1,200 |
| **Expenditures**  Current  Public safety | 93,425 | 17,815 | - |
| Public works | - | - | - |
| Capital outlay | - | - | - |
| Total expenditures | 93,425 | 17,815 | - |
| Excess (deficiency) of revenues over expenditures | - | (10,322) | 1,200 |
| **Other Financing Sources (Uses)**  Transfers in | - | 13,000 | - |
| Transfers out | - | - | - |
| Sale of capital assets | - | - | - |
| Total other financing sources and uses | - | 13,000 | - |
| Net change in fund balance | - | 2,678 | 1,200 |
| Fund balance (deficit) - beginning of year | - | 11,058 | 100,754 |
| Fund balance - end of year | $ - | $ 13,736 | $ 101,954 |

Special Revenue Funds

|  |  |  |
| --- | --- | --- |
| Street  Lighting | Recycling | Disaster  Contingency |
| $ 249,576 | $ 542,488 | $ - |
| - | - | 10,636 |
| - | - | 16,924 |
| - | - | - |
| - | - | - |
| - | - | - |
| 907 | 796 | - |
| - | - | - |
| 250,483 | 543,284 | 27,560 |
| - | - | 6,002 |
| 260,550 | 500,787 | - |
| - | - | 5,745 |
| 260,550 | 500,787 | 11,747 |
| (10,067) | 42,497 | 15,813 |
| - | 100,000 | - |
| - | - | - |
| - | - | - |
| - | 100,000 | - |
| (10,067) | 142,497 | 15,813 |
| 216,821 | (89,247) | 34,748 |
| $ 206,754 | $ 53,250 | $ 50,561 |

Charter Township of Kalamazoo

**Other Supplementary Information**

**Combining Statement of Revenues, Expenditures and Changes in Fund Balances Nonmajor Governmental Funds**

**For the Year Ended December 31, 2021**

Capital Projects Funds

Police

Capital Street Water

|  |  |  |  |
| --- | --- | --- | --- |
| **Revenues**  Taxes | $ 298,850 | $ - | $ 4,567 |
| Federal grants | - | - | - |
| Other state grants | - | - | - |
| Local contributions | - | - | - |
| Charges for services | - | - | 7,000 |
| Fines and forfeitures | - | - | 84,311 |
| Interest income | 2,218 | 72 | 1,308 |
| Other revenue | - | - | - |
| Total revenues | 301,068 | 72 | 97,186 |
| **Expenditures**  Current  Public safety | - | - | - |
| Public works | - | - | 14,354 |
| Capital outlay | 376,086 | - | - |
| Total expenditures | 376,086 | - | 14,354 |
| Excess (deficiency) of revenues over expenditures | (75,018) | 72 | 82,832 |
| **Other Financing Sources (Uses)**  Transfers in | - | - | - |
| Transfers out | (97,443) | - | - |
| Sale of capital assets | 462,875 | - | - |
| Total other financing sources and uses | 365,432 | - | - |
| Net change in fund balance | 290,414 | 72 | 82,832 |
| Fund balance (deficit) - beginning of year | 561,696 | 38,415 | 340,512 |
| Fund balance - end of year | $ 852,110 | $ 38,487 | $ 423,344 |

|  |  |
| --- | --- |
| Captal |  |
| Projects Fund |
|  | Total |
|  | Nonmajor |
| Building and | Governmental |
| Grounds | Funds |
| $ - | $ 1,095,481 |
| - | 104,061 |
| - | 23,324 |
| - | 598 |
| - | 7,000 |
| - | 85,511 |
| - | 5,301 |
| - | 495 |
| - | 1,321,771 |
| - | 117,242 |
| 110,996 | 886,687 |
| - | 381,831 |
| 110,996 | 1,385,760 |
| (110,996) | (63,989) |
| - | 113,000 |
| - | (97,443) |
| - | 462,875 |
| - | 478,432 |
| (110,996) | 414,443 |
| 166,885 | 1,381,642 |
| $ 55,889 | $ 1,796,085 |



Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance With *Government Auditing Standards*

**Independent Auditors’ Report**

Management and the Board of Trustees Charter Township of Kalamazoo Kalamazoo, MI

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Charter Township of Kalamazoo, as of and for the year ended December 31, 2021, and the related notes to the financial statements, which collectively comprise the Charter Township of Kalamazoo’s basic financial statements, and have issued our report thereon dated May 13, 2022.

**Internal Control Over Financial Reporting**

In planning and performing our audit of the financial statements, we considered the Charter Township of Kalamazoo’s internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Charter Township of Kalamazoo’s internal control. Accordingly, we do not express an opinion on the effectiveness of the Charter Township of Kalamazoo’s internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity’s financial statements will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

**Compliance and Other Matters**

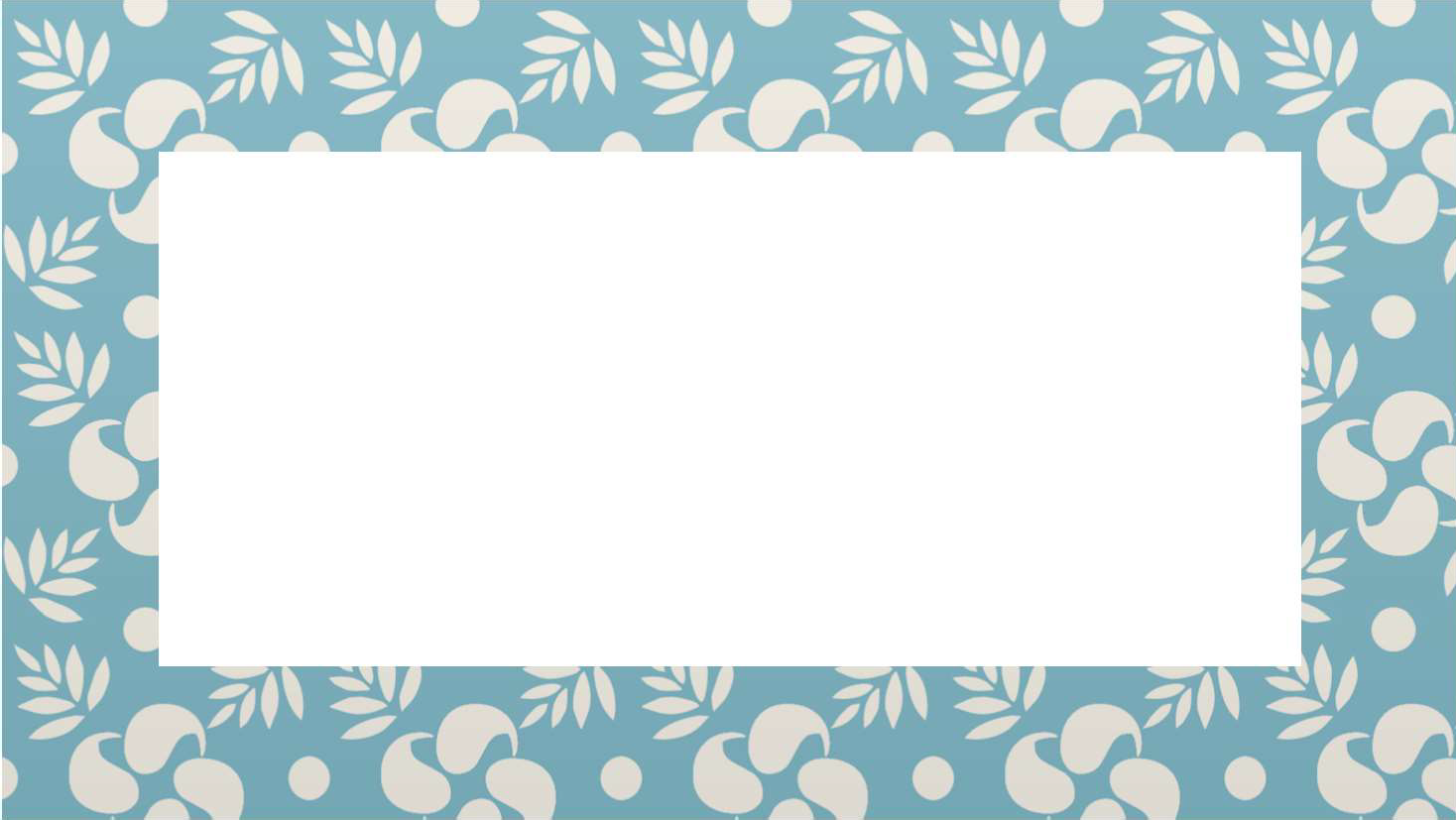
As part of obtaining reasonable assurance about whether the Charter Township of Kalamazoo’s financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards.*

**Purpose of this Report**

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity’s internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity’s internal control and compliance. Accordingly, this communication is not suitable for any other purpose.



Kalamazoo, MI May 13, 2022



May 23, 2022

CHARTER TOWNSHIP OF KALAMAZOO

2021 BUDGET REVIEW



General Fund Overview

* General Fund
  + Total Revenues in excess of budget - $557,552
  + Unspent budgeted Expenditures - $440,907
* Police Protection Services
  + Revenues shortfall - $39,971
  + Unspent budgeted Expenditures - $691,508
* Fire Protection Services
  + Total Expenses in Excess of Budget - $31,450



General Fund **TAXES**

5 Year Performance History

4,500,000

**4,138,388**

4,000,000

**3,730,459**

**3,755,117**

**3,859,543**

**4,006,121**

3,500,000

3,000,000

**2,682,109**

2,500,000

**2,218,497**

**2,274,916**

**2,356,372**

**2,222,704**

2,000,000

1,500,000

1,000,000

500,000

-

2017

2018

Property Taxes

2019

State Shared

2020

2021

General Fund **REVENUES** performance



Revenues in Excess of Budget

* State Shard - $352,614
* Cannabis Tax - $117,005
* MM Application Fees - $50,000
* LCSA - $34,106

Revenues under Budget

* Franchise Fees - $57,974
* Passport Fees - $10,000
* Interest Income - $14,237
* Current Tax - $23,887



General fund EXPENSE performance

* LOCAL PUBLIC BROADCASTING (101.200.855.00) – Underbudget by $40,230
* PURCHASED SERVICE – CODE ENFORCEMENT (101.310.811.00) – Underbudget by $33,240
* ENGINEERING SRVCS – PLANNING (101.400.820.00) – Underbudget by $22,385
* DRAINS AT LARGE (101.446.965) – Underbudget by $32,740
* SIDEWALK MAINTENANCE (101.446.969.01) – Overbudget by $61,704
* RECREATION - PARK IMPROVEMENTS- Underbudget - $67,000



ESTIMATED GENERAL FUND BALANCE

BEG FUND BALANCE

01/2021

$5,308,599

ESTIMATED

NET REV/EXP

$807,086

ENDNG F L

UND BA

12/2021

$6,115,685

FUND BALANCE RESERVES

35%

(3,007,196)

FUNDS AVAILABLE TO FINANCE FUTURE TOWNSHIP OPERATIONS

$3,108,489



PUBLIC SAFETY – FIRE SERVICES

SIT TIME – WW OVER BUDGET

$20,923

OVER BUDGET

$31,448

REPONSE TIME – WW OVER BUDGET -

$25,915

RESPONSE TIME – EW OVER BUDGET

$15,531



PUBLIC SAFETY – POLICE SERVICES REVENUES

KPS – SRO UNDER BUDGET

$41,770

ATPA – SCAR OVER BUDGET

$44,590

BORGESS CONTRACT UNDER BUDGET

$90,642

OT WAGE REIMB UNDER BUDGET

$24,136

TOTAL REVENUES UNDER BUDGET

$39,971



PUBLIC SAFETY – POLICE SERVICES EXPENSES

**TOTAL**

Wages – Under Budget

$461,242

**EXPENSES UNDER BUDGET**

**$691,508**

All Associated Benefits Under Budget

$154,307



**CAPITAL** Purchases

POLICE CAPITAL

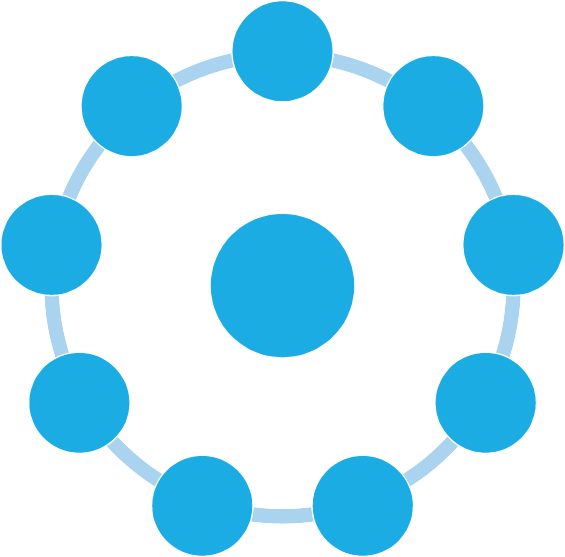
* Speechlive Dictation Software - $14,145
* LiveScan Machine - $9,882
* Police Vehicles - $220,634
* Speed Signs - $9,380

FIRE CAPITAL

* Pierce Saber Pumper - $601,004
* Will-Burt Light Tower - $17,090
* Chevrolet Silverado - $47,300

GENERAL FUND CAPITAL

* IT Infrastructure - $88,524
* Website Development - $5,017
* Replace Garage Doors - $11,623



**SPECIAL** Revenue Funds

Road Debt Service

$459,958

ARPA

$1,185,486

Street

I

mprov

$38,486

TWP Bldg Improv

$55,889

Fund Balance

Sewer Improv

$3,716,126

Disaster Response

$50,561

Water Improv

$423,344

Street Lights

$206,754

Recycling

$53,249



Looking Ahead  **2022 & BEYOND**

* Determine **FISCAL PRIORITIES** for the Township (American Rescue Plan Act)
* Navigating through the **LOW** Interest Rate

Climate

* Provide **FULL** Township services post COVID restrictions
* Working towards a balanced **GENERAL FUND**

budget

|  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| INC. NO | ADDRESS | TYPE OF CALL | STA. 1 | STA. 2 | STA. 3 | STA. 4 | COMSTK | OSH | CITY | TOTALS |
| 470 |  | ALLERGIC REACTION/STINGS |  |  |  | 5 |  |  |  | 5 |
| 471 | LIFT ASSIST | 2 |  |  |  |  |  |  | 2 |
| 472 | CHEST PAIN |  |  |  | 5 |  |  |  | 5 |
| 473 | ALTERED MENTAL STATUS |  | 8 |  |  |  |  |  | 8 |
| 474 | MOTOR VEHICLE ACCIDENT |  |  |  |  | 5 |  |  | 5 |
| 475 | CANCELLED EN ROUTE | 2 |  |  | 8 |  |  |  | 10 |
| 476 | AID GIVEN - MEDICAL |  | 8 |  |  | MG |  |  | 8 |
| 477 | OVERDOSE/POISONING |  | 8 |  |  |  |  |  | 8 |
| 478 | DIABETIC PROBLEM |  | 8 |  |  |  |  |  | 8 |
| 479 | BREATHING PROBLEM | 3 |  |  |  |  |  |  | 3 |
| 480 | CHEST PAIN |  | 8 |  |  |  |  |  | 8 |
| 481 | EMS ALARM |  | 5 |  |  |  |  |  | 5 |
| 482 | CHEST PAIN |  | 5 |  |  |  |  |  | 5 |
| 483 | LIFT ASSIST | 1 |  |  |  |  |  |  | 1 |
| 484 | PSYCHIATRIC PROBLEMS |  | 6 |  |  |  |  |  | 6 |
| 485 | CHOKING |  | 9 |  |  |  |  |  | 9 |
| 486 | FALL |  |  |  | 6 |  |  |  | 6 |
| 487 | UNCONSCIOUS | 1 |  |  |  |  |  |  | 1 |
| 488 | NOTHING FOUND/ARRIVAL |  | 8 |  |  |  |  |  | 8 |
| 489 | MOTOR VEHICLE ACCIDENT | 5 |  |  |  |  |  |  | 5 |
| 490 | BREATHING PROBLEM |  |  |  | 6 |  |  |  | 6 |
| 491 | UNKNOWN/PERSON DOWN |  |  |  | 8 |  |  |  | 8 |
| 492 | ALTERED MENTAL STATUS | 5 |  |  | 9 |  |  |  | 14 |
| 493 | MOTOR VEHICLE ACCIDENT | 5 | 8 |  |  |  |  |  | 13 |
| 494 | MOTOR VEHICLE ACCIDENT |  |  |  | 10 |  |  |  | 10 |
| 495 | ALTERED MENTAL STATUS |  | 6 |  |  |  |  |  | 6 |
| 496 | BURNING COMPLAINT |  | 6 |  |  |  |  |  | 6 |
| 497 | SICK PERSON | 5 |  |  |  |  |  |  | 5 |
| 498 | LIFT ASSIST |  |  |  | 7 |  |  |  | 7 |
| 499 | WATER LEAK | 3 | 4 |  |  | 3 |  |  | 10 |
| 500 | AID GIVEN - FIRE |  |  |  | 7 |  | MG |  | 7 |
| 501 | CANCELLED EN ROUTE |  | 1 |  |  |  |  |  | 1 |
| 502 | FALL |  | 5 |  |  |  |  |  | 5 |
| 503 | EMS ALARM | 1 |  |  |  |  |  |  | 1 |
| 504 | BURNING COMPLAINT |  |  |  | 7 |  |  |  | 7 |
| 505 | ALTERED MENTAL STATUS | 6 |  |  |  |  |  |  | 6 |

|  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **SUB** **TOTAL** |  | **39** | **103** | **0** | **78** | **8** | **0** | **0** | **228** |

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| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| INC. NO |  | TYPE OF CALL | STA. 1 | STA. 2 | STA. 3 | STA. 4 | COMSTK | OSH | CITY | TOTALS |
| 506 | FIRE ALARM | 8 | 8 |  | 6 |  |  |  | 22 |
| 507 | GAS LEAK | 9 |  |  |  |  |  |  | 9 |
| 508 | MOTOR VEHICLE ACCIDENT |  | 7 |  |  |  |  |  | 7 |
| 509 | AID GIVEN - MOVE UP |  |  |  | 6 |  |  |  | 6 |
| 421 | AID GIVEN - FIRE |  |  |  | 6 |  |  |  | 6 |
| 511 | CHEST PAIN |  | 8 |  |  |  |  |  | 8 |
| 512 | GAS LEAK | 6 |  |  |  |  |  |  | 6 |
| 513 | BREATHING PROBLEM |  | 3 |  |  |  |  |  | 3 |
| 514 | WIRES DOWN/ARCING |  |  |  | 4 |  |  |  | 4 |
| 515 | BREATHING PROBLEM |  | 5 |  |  |  |  |  | 5 |
| 516 | FALL |  | 6 |  |  |  |  |  | 6 |
| 517 | WIRES DOWN/ARCING |  |  |  | 5 |  |  |  | 5 |
| 518 | AID GIVEN - FIRE |  | 6 |  |  |  |  |  | 6 |
| 519 | EMS ALARM |  | 7 |  |  |  |  |  | 7 |
| 520 | NOTHING FOUND/ARRIVAL | 6 |  |  |  |  |  |  | 6 |
| 521 | BREATHING PROBLEM |  |  |  | 10 |  |  |  | 10 |
| 522 | EYE INJURY |  | 5 |  |  |  |  |  | 5 |
| 523 | CONVULSIONS/SEIZURE |  | 8 |  |  |  |  |  | 8 |
| 524 | FALL | 1 |  |  |  |  |  |  | 1 |
| 525 | BREATHING PROBLEM |  |  |  |  | 4 |  |  | 4 |
| 526 | AID GIVEN - FIRE |  | 9 |  |  | MG |  |  | 9 |
| 527 | NOTHING FOUND/ARRIVAL |  |  |  | 7 |  |  |  | 7 |
| 528 | WIRES DOWN/ARCING | 4 |  |  |  |  |  |  | 4 |
| 529 | BREATHING PROBLEM |  | 7 |  |  |  |  |  | 7 |
| 530 | AID GIVEN - FIRE |  | 4 |  |  | MG |  |  | 4 |
| 531 | SICK PERSON | 2 |  |  |  |  |  |  | 2 |
| 532 | BREATHING PROBLEM |  | 11 |  |  |  |  |  | 11 |
| 533 | CHEST PAIN |  | 10 |  |  |  |  |  | 10 |
| 534 | BREATHING PROBLEM |  | 10 |  |  |  |  |  | 10 |
| 535 | UNKNOWN/PERSON DOWN |  | 2 |  |  |  |  |  | 2 |
| 536 | ALTERED MENTAL STATUS | 1 |  |  |  |  |  |  | 1 |
| 537 | BURNING COMPLAINT |  | 6 |  |  |  |  |  | 6 |
| 538 | LIFT ASSIST |  | 6 |  |  |  |  |  | 6 |
| 539 | CANCELLED EN ROUTE |  |  |  | 5 |  |  |  | 5 |
| 540 | AID GIVEN - FIRE |  | 8 |  |  | MG |  |  | 8 |
| 541 | BREATHING PROBLEM | 2 |  |  |  |  |  |  | 2 |

**SUB** **TOTAL** **78** **239** **0** **127** **12** **0** **0** **456**

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| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| INC. NO | ADDRESS | TYPE OF CALL | STA. 1 | STA. 2 | STA. 3 | STA. 4 | COMSTK | OSH | CITY | TOTALS |
| 542 | 1413 BARCLAY | BREATHING PROBLEM | 1 |  |  |  |  |  |  | 1 |
| 543 | W MAIN & DARTMOUTH | MOTOR VEHICLE ACCIDENT |  |  |  | 8 |  |  |  | 8 |
| 544 | TEXEL & ANN | MOTOR VEHICLE ACCIDENT |  | 7 |  |  |  |  |  | 7 |
| 545 | 411 HERCULES | FIRE ALARM | 3 |  |  |  |  |  |  | 3 |
| 546 | 3829 MARKET | MOTOR VEHICLE ACCIDENT |  |  |  |  | 4 |  |  | 4 |
| 547 | 626 JENKS | CANCELLED EN ROUTE |  |  |  | 5 |  |  |  | 5 |
| 548 | 162 LAKE FOREST | BREATHING PROBLEM |  |  |  | 5 |  |  |  | 5 |
| 549 | 2307 GULL APT B | GAS LEAK |  | 8 |  |  |  |  |  | 8 |
| 550 | 7000 N WESTNEDGE | AID GIVEN - FIRE | 3 |  |  |  |  |  |  | 3 |
| 551 | 4748 THISTLE MILL | FALL |  |  |  | 5 |  |  |  | 5 |
| 552 | 2605 DOUGLAS #12 | BREATHING PROBLEM | 2 |  |  |  |  |  |  | 2 |
| 553 | 1700 E G 2-B | SICK PERSON | 2 |  |  |  |  |  |  | 2 |
| 554 | W MAIN & CAMPBELL | MOTOR VEHICLE ACCIDENT |  |  |  | 6 |  |  |  | 6 |
| 555 | 1224 UPLAND | BREATHING PROBLEM |  | 7 |  |  |  |  |  | 7 |
| 556 | 3250 BIRCH | UNCONSCIOUS | 2 |  |  |  |  |  |  | 2 |
| 557 | 2514 CIMARRON | BREATHING PROBLEM | 5 |  |  |  |  |  |  | 5 |
| 558 | 4130 TRUMAN | CARDIAC ARREST | 2 |  |  | 10 |  |  |  | 12 |
| 559 | 712 TURWILL | STAB/GUNSHOT WOUND |  |  |  | 11 |  |  |  | 11 |
| 560 | 3530 DOUGLAS | WATER LEAK | 1 | 3 |  | 6 |  |  |  | 10 |
| 561 | BARNEY & MOSEL | NOTHING FOUND/ARRIVAL | 5 |  |  |  |  |  |  | 5 |
| 562 | 3215 MULHEARN | FALL |  | 5 |  |  |  |  |  | 5 |
| 563 | 513 N CLARENDON | MOTOR VEHICLE ACCIDENT |  |  |  | 14 |  |  |  | 14 |
| 564 | 2316 CUMBERLAND | SMOKE INVESTIGATION | 4 |  |  | 14 |  | 4 |  | 22 |
| 565 | 3915 RAVINE | CARDIAC ARREST | 4 |  |  | 13 |  | 4 |  | 21 |
| 566 | 522 CHEROKEE #315 | FALL |  |  |  | 4 |  |  |  | 4 |
| 567 | 4301 W MAIN | OVERDOSE/POISONING |  |  |  | 8 |  |  |  | 8 |
| 568 | 320 N SAGE | SMOKE INVESTIGATION | 4 |  |  | 9 |  | 4 | 4 | 21 |
| 569 | 805 DAYTON | BURNING COMPLAINT |  | 4 |  |  |  |  |  | 4 |
| 570 | 224 S KENDALL #43 | CHEST PAIN |  |  |  | 3 |  |  |  | 3 |
| 571 | 1721 NAZARETH | FIRE ALARM | 3 | 4 |  |  |  |  |  | 7 |
| 572 | 994 RICHMOND 2-C | AID GIVEN - FIRE |  |  |  | 5 |  |  |  | 5 |
| 573 | 147 HAYMAC | ALLERGIC REACTION/STINGS | 3 |  |  |  |  |  |  | 3 |
| 574 | 521 CHEROKEE #214 | CHEST PAIN |  |  |  | 5 |  |  |  | 5 |
| 575 | 133 N RIVERVIEW #206 | ALTERED MENTAL STATUS | 2 |  |  |  |  |  |  | 2 |
| 576 | 625 HAYMAC | ABDOMINAL PAIN | 4 | 7 |  |  |  |  |  | 11 |
| 577 | 516 N ORIENT | FIRE ALARM | 3 |  |  |  |  |  |  | 3 |

**SUB** **TOTAL** **131** **284** **0** **258** **16** **12** **4** **705**

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| INC. NO | ADDRESS | TYPE OF CALL | STA. 1 | STA. 2 | STA. 3 | STA. 4 | COMSTK | OSH | CITY | TOTALS |
| 578 | 1519 OLMSTEAD LOT 60 | PSYCHIATRIC PROBLEMS |  | 9 |  |  |  |  |  | 9 |
| 579 | 1721 NAZARETH | SICK PERSON |  | 7 |  |  |  |  |  | 7 |
| 580 | 2514 TEXEL | OVERDOSE/POISONING |  | 5 |  |  |  |  |  | 5 |
| 581 | 3817 STONEGATE | STROKE |  |  |  | 9 |  |  |  | 9 |
| 582 | 1107 ARTHUR | BREATHING PROBLEM |  | 6 |  |  |  |  |  | 6 |
| 583 | 330 S DRAKE M-3 | AID GIVEN - FIRE |  |  |  | 10 |  | MG |  | 10 |
| 584 | 5350 W MAIN | AID GIVEN - FIRE |  |  |  | 8 |  | MG |  | 8 |
| 585 | 1224 UPLAND | ALTERED MENTAL STATUS |  | 3 |  |  |  |  |  | 3 |
| 586 | 3113 OLD FARM | CARDIAC ARREST | 3 |  |  | 3 |  |  |  | 6 |
| 587 | 2330 SUNSPRITE | BREATHING PROBLEM |  | 9 |  |  |  |  |  | 9 |
| 588 | 700 FLETCHER | CONVULSIONS/SEIZURE |  |  |  | 6 |  |  |  | 6 |
| 589 | 930 AVONDALE | CONVULSIONS/SEIZURE |  | 8 |  |  |  |  |  | 8 |
| 590 | 3016 N SANTOS | MOTOR VEHICLE ACCIDENT |  |  |  | 3 |  |  |  | 3 |
| 591 | 4255 LEISURE LN | FALL |  |  |  | 8 |  |  |  | 8 |
| 592 | 1701 OLMSTEAD | CHOKING |  |  |  |  | 2 |  |  | 2 |
| 593 | 3127 GRACE | ALTERED MENTAL STATUS |  |  |  | 4 |  |  |  | 4 |
| 594 | 1721 NAZARETH | HEMORRHAGE/LACERATION |  | 9 |  |  |  |  |  | 9 |
| 595 | 3225 OLD FARM | FORCIBLE ENTRY | 3 |  |  |  |  |  |  | 3 |
| 596 | 2228 RAVINE | FIRE ALARM | 6 |  |  | 10 |  |  |  | 16 |
| 597 | 3523 E MAIN | CHEST PAIN |  | 5 |  |  |  |  |  | 5 |
| 598 | 400 HAYMAC #8 | PREGNANCY/OB | 5 |  |  |  |  |  |  | 5 |
| 599 | 1910 SHAFFER | CHEST PAIN |  | 7 |  |  |  |  |  | 7 |
| 600 | 315 S KENDALL APT A | ALTERED MENTAL STATUS |  |  |  | 8 |  |  |  | 8 |
| 601 | 2406 CIMARRON | BREATHING PROBLEM | 2 |  |  |  |  |  |  | 2 |
| 602 | 824 NICHOLS | PSYCHIATRIC PROBLEMS |  |  |  | 4 |  |  |  | 4 |
| 603 | 1913 ELKERTON #204 | NOTHING FOUND/ARRIVAL |  | 4 |  |  |  |  |  | 4 |
| 604 | 2414 SKYLINE | STROKE |  |  |  | 8 |  |  |  | 8 |
| 605 | 3015 WINTER WHEAT | ALTERED MENTAL STATUS | 4 |  |  |  |  |  |  | 4 |
| 606 | 3703 NAZARETH | HEMORRHAGE/LACERATION |  | 9 |  |  |  |  |  | 9 |
| 607 | 2414 KENILWORTH | WIRES DOWN/ARCING |  | 9 |  |  |  |  |  | 9 |
| 608 | 326 HAYMAC | FALL | 5 |  |  |  |  |  |  | 5 |
| 609 | 3214 BROOKFIELD | EMS ALARM |  |  |  |  | 2 |  |  | 2 |
| 610 | 2220 GULL | DUMPSTER FIRE | 8 | 7 |  |  | 4 |  | 4 | 23 |
| 611 | 1721 NAZARETH | FALL |  | 4 |  |  |  |  |  | 4 |
| 612 | 215 WOODWIND | EMS ALARM |  |  |  | 4 |  |  |  | 4 |
| 613 | 114 WILSON | UNKNOWN/PERSON DOWN | 3 |  |  |  |  |  |  | 3 |

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| **SUB** **TOTAL** **170** **385** **0** **343** **24** **12** **8** **942** | | | | | | | | | | |
| INC. NO | ADDRESS | TYPE OF CALL | STA. 1 | STA. 2 | STA. 3 | STA. 4 | COMSTK | OSH | CITY | TOTALS |
| 614 | 2114 SUNNYSIDE B-14 | CHEST PAIN |  | 9 |  |  |  |  |  | 9 |
| 615 | 1307 WAYSIDE | OVERDOSE/POISONING |  |  |  | 10 |  |  |  | 10 |
| 616 | DAYTON & KENILWORTH | WIRES DOWN/ARCING |  | 7 |  |  |  |  |  | 7 |
| 617 | 2228 RAVINE | FIRE ALARM | 4 |  |  | 9 |  |  |  | 13 |
| 618 | 3426 W MAIN 1-A | CHEST PAIN |  |  |  | 10 |  |  |  | 10 |
| 619 | 550 HAYMAC #7 | CHEST PAIN | 4 |  |  |  |  |  |  | 4 |
| 620 | 221 S KENDALL #104 | PSYCHIATRIC PROBLEMS |  |  |  | 10 |  |  |  | 10 |
| 621 | 550 HAYMAC #7 | SICK PERSON | 3 |  |  |  |  |  |  | 3 |
| 622 | 2028 COLGROVE #109 | OVERDOSE/POISONING |  | 7 |  |  |  |  |  | 7 |
| 623 | 3430 IROQUOIS | CARBON MONOXIDE |  |  |  | 7 |  |  |  | 7 |
| 624 | 537 CHICAGO | CHEST PAIN |  | 3 |  |  |  |  |  | 3 |
| 625 | 1422 COLGROVE | LIFT ASSIST |  | 4 |  |  |  |  |  | 4 |
| 626 | 1800 HENSON | CANCELLED EN ROUTE | 2 | 6 |  |  |  |  |  | 8 |
| 627 | 3324 DEVONSHIRE | UNCONSCIOUS |  |  |  | 8 |  |  |  | 8 |
| 628 | 2016 SUNNYSIDE B-9 | BREATHING PROBLEM |  | 4 |  |  |  |  |  | 4 |
| 629 | 1910 SHAFFER | CANCELLED EN ROUTE |  | 2 |  |  |  |  |  | 2 |
| 630 | 2621 DOUGLAS | OVERDOSE/POISONING | 1 |  |  |  |  |  |  | 1 |
| 631 | 2032 SUNNYSIDE A-4 | ALTERED MENTAL STATUS |  | 3 |  |  |  |  |  | 3 |
| 633 | 1339 NORTH HILLS | BREATHING PROBLEM | 4 |  |  |  |  |  |  | 4 |
| 634 | 1218 BIXBY | CHEST PAIN |  | 8 |  |  |  |  |  | 8 |
| 635 | 2617 FAIRFIELD | LIFT ASSIST |  | 5 |  |  |  |  |  | 5 |
| 636 | 2300 WAGON WHEEL | ALTERED MENTAL STATUS | 6 |  |  |  |  |  |  | 6 |
| 637 | 2016 SUNNYSIDE B-9 | BREATHING PROBLEM |  | 6 |  |  |  |  |  | 6 |
| 638 | 3423 COUNTRY VIEW | UNKNOWN/PERSON DOWN | 8 |  |  |  |  |  |  | 8 |
| 639 | 537 CHICAGO | CHEST PAIN |  | 6 |  |  |  |  |  | 6 |
| 640 | 4305 LEISURE LN J-705 | EMS ALARM |  |  |  | 2 |  |  |  | 2 |
| 641 | 2016 SUNNYSIDE B-9 | BREATHING PROBLEM |  | 5 |  |  |  |  |  | 5 |
| 642 | 4608 YELLOW PINE | ALTERED MENTAL STATUS |  |  |  | 3 |  |  |  | 3 |
| 643 | 2016 SUNNYSIDE B-9 | BREATHING PROBLEM |  | 7 |  |  |  |  |  | 7 |
| 644 | 2016 SUNNYSIDE B-9 | BREATHING PROBLEM |  | 4 |  |  |  |  |  | 4 |
| 645 | 2725 ALAMO | MOTOR VEHICLE ACCIDENT |  |  |  | 7 |  |  |  | 7 |
| 646 | 2034 SUNNYSIDE A-2 | BREATHING PROBLEM |  | 6 |  |  |  |  |  | 6 |
| 647 | 2016 SUNNYSIDE B-9 | BREATHING PROBLEM |  | 4 |  |  |  |  |  | 4 |
| 648 | 2337 CARLETON | ALTERED MENTAL STATUS |  |  |  |  | 2 |  |  | 2 |
| 649 | 2220 GULL K-7 | OVERDOSE/POISONING |  | 6 |  |  |  |  |  | 6 |

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| 650 | 2500 RAVINE | FALL |  |  |  | 5 |  |  |  | 5 |
| **TOTALS** **202** **487** **0** **414** **26** **12** **8** **1149** | | | | | | | | | | |

AID GIVEN - FIRE

AID GIVEN - HAZMAT TEAM AID GIVEN - MEDICAL

AID GIVEN - MOVE UP ABDOMINAL PAIN

ALLERGIC REACTION/STINGS ALTERED MENTAL STATUS ANIMAL BITE

ASSAULT ASSIST POLICE

ATTEMPT SUICIDE BACK PAIN BREATHING PROBLEM BURNING COMPLAINT BURNS

CANCELLED EN ROUTE CARBON MONOXIDE CARDIAC ARREST CHEST PAIN

CHOKING CONVULSIONS/SEIZURE DIABETIC PROBLEM DUMPSTER FIRE ELEVATOR RESCUE EMS ALARM

EYE INJURY EXTRICATION FALL

FIRE ALARM FORCIBLE ENTRY GAS LEAK GRASS/BRUSH FIRE

HAZMAT INVESTIGATION HEAD INJURY/PAIN HEAT EXHAUSTION

HEMORRHAGE/LACERATION HIGH ANGLE RESCUE HYPOTHERMIA

LIFT ASSIST

MOTOR VEHICLE ACCIDENT NOTHING FOUND/ARRIVAL OVERDOSE/POISONING PREGNANCY/OB PSYCHIATRIC PROBLEMS SICK PERSON

SMOKE INVESTIGATION STAB/GUNSHOT WOUND STROKE

STRUCTURE FIRE UNCONSCIOUS UNKNOWN/PERSON DOWN VEHICLE FIRE

WATER LEAK

WATER RESCUE/DROWNING WELFARE CHECK

WIRES DOWN/ARCING

|  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| INC. NO | ADDRESS | TYPE OF CALL | STA. 1 | STA. 2 | STA. 3 | STA. 4 | COMSTK | OSH | CITY | TOTALS |
| 696 |  | BREATHING PROBLEM |  | 2 |  |  |  |  |  | 2 |
| 697 | ABDOMINAL PAIN |  | 5 |  |  |  |  |  | 5 |
| 698 | FALL |  |  |  | 5 |  |  |  | 5 |
| \*\*699\*\* | VEHICLE FIRE | 7 |  |  |  |  |  |  | 7 |
| 700 | FALL |  | 6 |  |  |  |  |  | 6 |
| 701 | FALL |  |  |  | 6 |  |  |  | 6 |
| 702 | LIFT ASSIST |  | 6 |  |  |  |  |  | 6 |
| 703 | HEMORRHAGE/LACERATION | 3 |  |  |  |  |  |  | 3 |
| 704 | EMS ALARM | 3 |  |  |  |  |  |  | 3 |
| 705 | CANCELLED EN ROUTE |  | 5 |  |  |  |  |  | 5 |
| 706 | MOTOR VEHICLE ACCIDENT |  |  |  |  | 2 |  |  | 2 |
| 707 | CHEST PAIN | 1 |  |  |  |  |  |  | 1 |
| 708 | SMOKE INVESTIGATION |  | 3 |  |  |  |  |  | 3 |
| 709 | AID GIVEN - MEDICAL |  |  |  | 5 |  | MG |  | 5 |
| 710 | DIABETIC PROBLEM |  |  |  | 4 |  |  |  | 4 |
| 711 | UNCONSCIOUS |  |  |  | 7 |  |  |  | 7 |
| 712 | SMOKE INVESTIGATION | 4 |  |  | 8 |  | 2 | 4 | 18 |
| 713 | OVERDOSE/POISONING |  | 3 |  |  |  |  |  | 3 |
| 714 | LIFT ASSIST | 1 | 3 |  |  |  |  |  | 4 |
| 715 | LIFT ASSIST |  | 2 |  |  |  |  |  | 2 |
| 716 | BREATHING PROBLEM |  | 5 |  |  | 4 |  |  | 9 |
| 717 | CHEST PAIN |  | 7 |  |  |  |  |  | 7 |
| 718 | LIFT ASSIST |  | 9 |  |  |  |  |  | 9 |
| 719 | AID GIVEN - HAZMAT TEAM |  |  |  | 1 |  |  |  | 1 |
| 720 | LIFT ASSIST |  | 9 |  |  |  |  |  | 9 |
| 721 | STROKE | 4 |  |  |  |  |  |  | 4 |
| 722 | CHEST PAIN | 6 |  |  |  |  |  |  | 6 |
| 723 | EMS ALARM | 6 |  |  |  |  |  |  | 6 |
| 724 | BREATHING PROBLEM |  |  |  | 6 |  |  |  | 6 |
| 725 | CHEST PAIN | 3 |  |  |  |  |  |  | 3 |
| 726 | UNKNOWN/PERSON DOWN |  |  |  | 7 |  |  |  | 7 |
| 727 | CHEST PAIN |  | 7 |  |  |  |  |  | 7 |
| 728 | CONVULSIONS/SEIZURE | 5 |  |  |  |  |  |  | 5 |
| 729 | UNKNOWN/PERSON DOWN |  |  |  | 8 |  |  |  | 8 |
| 730 | CANCELLED EN ROUTE |  | 6 |  |  |  |  |  | 6 |
| 731 | ALTERED MENTAL STATUS |  | 6 |  |  |  |  |  | 6 |

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| **SUB** **TOTAL** |  | **43** | **84** | **0** | **57** | **6** | **2** | **4** | **196** |

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| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| INC. NO |  | TYPE OF CALL | STA. 1 | STA. 2 | STA. 3 | STA. 4 | COMSTK | OSH | CITY | TOTALS |
| 732 | CHEST PAIN |  | 4 |  |  |  |  |  | 4 |
| 733 | UNKNOWN/PERSON DOWN | 9 |  |  |  |  |  |  | 9 |
| \*\*734\*\* | VEHICLE FIRE | 12 |  |  |  |  |  |  | 12 |
| 735 | MOTOR VEHICLE ACCIDENT |  |  |  | 14 |  |  |  | 14 |
| 736 | CHEST PAIN | 12 |  |  |  |  |  |  | 12 |
| 737 | CHEST PAIN |  |  |  | 7 |  |  |  | 7 |
| \*\*738\*\* | STRUCTURE FIRE | 3 | 3 |  |  | 3 |  |  | 9 |
| 739 | DIABETIC PROBLEM |  |  |  |  | 2 |  |  | 2 |
| 740 | CONVULSIONS/SEIZURE | 4 |  |  |  |  |  |  | 4 |
| 741 | FALL |  | 6 |  |  |  |  |  | 6 |
| 742 | PSYCHIATRIC PROBLEMS |  | 6 |  |  |  |  |  | 6 |
| 743 | EXTRICATION | 7 |  |  |  |  |  |  | 7 |
| 744 | CHEST PAIN | 6 |  |  |  |  |  |  | 6 |
| 745 | CONVULSIONS/SEIZURE |  |  |  | 4 |  |  |  | 4 |
| 746 | CARDIAC ARREST |  | 6 |  |  |  |  |  | 6 |
| 747 | ASSAULT |  | 6 |  |  |  |  |  | 6 |
| 748 | CARDIAC ARREST |  | 8 |  |  | 5 |  |  | 13 |
| 749 | BACK PAIN |  |  |  | 7 |  |  |  | 7 |
| 750 | DIABETIC PROBLEM |  | 9 |  |  |  |  |  | 9 |
| 751 | ALLERGIC REACTION/STINGS |  |  |  | 10 |  |  |  | 10 |
| 752 | ALTERED MENTAL STATUS |  |  |  | 2 |  |  |  | 2 |
| 753 | ALTERED MENTAL STATUS |  | 9 |  |  |  |  |  | 9 |
| 754 | MOTOR VEHICLE ACCIDENT |  | 9 |  |  |  |  |  | 9 |
| 755 | FIRE ALARM | 3 |  |  | 10 |  |  |  | 13 |
| 756 | CHEST PAIN |  |  |  | 8 |  |  |  | 8 |
| 757 | AID GIVEN - FIRE |  |  |  | 9 |  | MG |  | 9 |
| 758 | OVERDOSE/POISONING |  |  |  | 10 |  |  |  | 10 |
| 759 | FIRE ALARM | 4 |  |  |  |  |  |  | 4 |
| 760 | FIRE ALARM | 2 |  |  |  |  |  |  | 2 |
| 761 | CANCELLED EN ROUTE |  |  |  | 6 |  |  |  | 6 |
| 762 | ALTERED MENTAL STATUS |  | 4 |  |  |  |  |  | 4 |
| 763 | AID GIVEN - FIRE | 3 |  |  |  |  |  |  | 3 |
| 764 | HEMORRHAGE/LACERATION | 2 |  |  |  |  |  |  | 2 |
| 765 | EMS ALARM | 4 |  |  |  |  |  |  | 4 |
| 766 | HEMORRHAGE/LACERATION |  | 3 |  |  |  |  |  | 3 |
| 767 | DUMPSTER FIRE |  | 4 |  |  |  |  |  | 4 |

|  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **SUB** **TOTAL** |  | **114** | **161** | **0** | **144** | **16** | **2** | **4** | **441** |

|  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| INC. NO |  | TYPE OF CALL | STA. 1 | STA. 2 | STA. 3 | STA. 4 | COMSTK | OSH | CITY | TOTALS |
| 768 | CHEST PAIN |  |  |  | 4 |  |  |  | 4 |
| 769 | ALTERED MENTAL STATUS |  | 6 |  |  |  |  |  | 6 |
| 770 | AID GIVEN - FIRE |  |  |  | 6 |  | MG |  | 6 |
| 771 | BREATHING PROBLEM | 6 |  |  |  |  |  |  | 6 |
| 772 | CANCELLED EN ROUTE |  | 5 |  |  |  |  |  | 5 |
| 773 | FIRE ALARM | 2 | 8 |  |  |  |  |  | 10 |
| 774 | AID GIVEN - FIRE |  | 11 |  |  | MG |  |  | 11 |
| 775 | BREATHING PROBLEM |  |  |  | 6 |  |  |  | 6 |
| 776 | BURNING COMPLAINT | 2 |  |  | 6 |  | 3 |  | 11 |
| 777 | FIRE ALARM | 3 | 7 |  |  |  |  |  | 10 |
| 779 | MOTOR VEHICLE ACCIDENT |  |  |  | 11 |  |  |  | 11 |
| 780 | CHEST PAIN |  | 5 |  |  |  |  |  | 5 |
| 781 | CONVULSIONS/SEIZURE |  |  |  |  | 2 |  |  | 2 |
| 782 | CONVULSIONS/SEIZURE |  | 3 |  |  |  |  |  | 3 |
| 783 | UNKNOWN/PERSON DOWN | 1 |  |  |  |  |  |  | 1 |
| 784 | EXTRICATION | 3 |  |  |  |  |  |  | 3 |
| 785 | CHEST PAIN |  |  |  |  | 4 |  |  | 4 |
| 786 | EMS ALARM | 1 |  |  |  |  |  |  | 1 |
| 787 | UNCONSCIOUS |  |  |  | 6 |  |  |  | 6 |
| 788 | BREATHING PROBLEM | 2 |  |  |  |  |  |  | 2 |
| 789 | OVERDOSE/POISONING |  | 4 |  |  |  |  |  | 4 |
| 791 | BREATHING PROBLEM |  | 5 |  |  |  |  |  | 5 |
| 792 | BREATHING PROBLEM |  | 6 |  |  |  |  |  | 6 |
| 793 | HEMORRHAGE/LACERATION |  |  |  |  | 2 |  |  | 2 |
| 794 | CANCELLED EN ROUTE |  | 3 |  |  |  |  |  | 3 |
| 795 | FIRE ALARM | 1 |  |  | 4 |  |  |  | 5 |
| 796 | BREATHING PROBLEM |  | 6 |  |  |  |  |  | 6 |
| 797 | MOTOR VEHICLE ACCIDENT |  |  |  | 8 |  |  |  | 8 |
| 798 | CHEST PAIN |  | 7 |  |  |  |  |  | 7 |
| 799 | WIRES DOWN/ARCING | 5 |  |  |  |  |  |  | 5 |
| 800 | WIRES DOWN/ARCING |  | 5 |  |  |  |  |  | 5 |
| 801 | CONVULSIONS/SEIZURE |  |  |  | 6 |  |  |  | 6 |
| 802 | MOTOR VEHICLE ACCIDENT |  |  |  |  | 4 |  |  | 4 |
| 803 | WIRES DOWN/ARCING |  | 7 |  |  |  |  |  | 7 |
| 804 | WIRES DOWN/ARCING | 4 |  |  |  |  |  |  | 4 |
| 805 | HEMORRHAGE/LACERATION |  | 7 |  |  |  |  |  | 7 |

|  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **SUB** **TOTAL** |  | **144** | **256** | **0** | **201** | **28** | **5** | **4** | **638** |

|  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| INC. NO |  | TYPE OF CALL | STA. 1 | STA. 2 | STA. 3 | STA. 4 | COMSTK | OSH | CITY | TOTALS |
| 806 | AID GIVEN - FIRE |  | 9 |  |  | MG |  |  | 9 |
| 807 | BREATHING PROBLEM |  |  |  |  | 2 |  |  | 2 |
| 808 | ALLERGIC REACTION/STINGS |  |  |  | 5 |  |  |  | 5 |
| 809 | CARDIAC ARREST | 2 | 8 |  |  |  |  |  | 10 |
| 810 | CONVULSIONS/SEIZURE |  | 4 |  |  |  |  |  | 4 |
| 812 | FIRE ALARM | 2 |  |  |  |  |  |  | 2 |
| 813 | UNKNOWN/PERSON DOWN |  |  |  | 4 |  |  |  | 4 |
| 814 | WIRES DOWN/ARCING |  | 4 |  |  |  |  |  | 4 |
| 815 | CONVULSIONS/SEIZURE |  | 5 |  |  |  |  |  | 5 |
| 816 | FALL |  |  |  | 7 |  |  |  | 7 |
| 817 | LIFT ASSIST | 6 |  |  |  |  |  |  | 6 |
| 818 | HEAD INJURY/PAIN |  | 6 |  |  |  |  |  | 6 |
| 820 | UNKNOWN/PERSON DOWN |  | 3 |  |  |  |  |  | 3 |
| 821 | SICK PERSON | 5 |  |  |  |  |  |  | 5 |
| 822 | ALTERED MENTAL STATUS |  | 6 |  |  |  |  |  | 6 |
| 823 | HEMORRHAGE/LACERATION |  | 6 |  |  |  |  |  | 6 |
| 824 | SICK PERSON |  | 7 |  |  |  |  |  | 7 |
| 825 | CHEST PAIN |  | 5 |  |  |  |  |  | 5 |
| 826 | BURNING COMPLAINT | 5 | 7 |  | 10 |  |  |  | 22 |
| 827 | BREATHING PROBLEM |  | 1 |  |  |  |  |  | 1 |
| 828 | UNCONSCIOUS |  |  |  | 5 |  |  |  | 5 |
| 829 | FIRE ALARM | 3 | 5 |  |  |  |  |  | 8 |
| 830 | OVERDOSE/POISONING | 5 |  |  |  |  |  |  | 5 |
| 831 | SICK PERSON |  | 6 |  |  |  |  |  | 6 |
| 832 | BREATHING PROBLEM |  |  |  |  | 2 |  |  | 2 |
| 833 | UNKNOWN/PERSON DOWN |  | 7 |  |  |  |  |  | 7 |
| 834 | BREATHING PROBLEM |  |  |  | 14 |  |  |  | 14 |
| 835 | MOTOR VEHICLE ACCIDENT |  |  |  | 12 |  |  |  | 12 |
| 836 | BREATHING PROBLEM |  |  |  | 8 |  |  |  | 8 |
| 837 | UNCONSCIOUS |  |  |  | 12 |  |  |  | 12 |
| 838 | STROKE |  | 7 |  |  |  |  |  | 7 |
| 839 | OVERDOSE/POISONING |  |  |  | 9 |  |  |  | 9 |
| 840 | AID GIVEN - FIRE |  |  |  | 8 |  | MG |  | 8 |
| 841 | CHEST PAIN |  |  |  | 3 |  |  |  | 3 |
| 842 | BREATHING PROBLEM | 6 |  |  |  |  |  |  | 6 |
| 843 | HEMORRHAGE/LACERATION | 2 |  |  |  |  |  |  | 2 |

|  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **SUB** **TOTAL** |  | **180** **352** **0** **298** **32** **5** **4** **871** | | | | | | | | |
| INC. NO | TYPE OF CALL | STA. 1 | STA. 2 | STA. 3 | STA. 4 | COMSTK | OSH | CITY | TOTALS |
| 844 | EMS ALARM | 6 |  |  |  |  |  |  | 6 |
| 845 | UNKNOWN/PERSON DOWN |  |  |  | 13 |  |  |  | 13 |
| 846 | CONVULSIONS/SEIZURE |  | 9 |  |  |  |  |  | 9 |
| 847 | OVERDOSE/POISONING |  | 5 |  |  |  |  |  | 5 |
| 848 | EXTRICATION | 3 |  |  |  |  |  |  | 3 |
| 849 | STROKE |  |  |  |  |  |  |  | 0 |
| 851 | HEAD INJURY/PAIN | 7 |  |  |  |  |  |  | 7 |
| 852 | STROKE |  | 2 |  |  |  |  |  | 2 |
| 853 | ALTERED MENTAL STATUS |  | 2 |  |  |  |  |  | 2 |
| 854 | BREATHING PROBLEM | 2 |  |  |  |  |  |  | 2 |
| 855 | AID GIVEN - FIRE | 4 |  |  |  |  |  |  | 4 |
| 856 | CARBON MONOXIDE |  |  |  | 5 |  |  |  | 5 |
| 857 | FALL |  | 7 |  |  |  |  |  | 7 |
| 858 | GAS LEAK |  | 5 |  |  |  |  |  | 5 |
| 859 | MOTOR VEHICLE ACCIDENT |  | 6 |  |  | 4 |  |  | 10 |
| 861 | BREATHING PROBLEM |  |  |  | 8 |  |  |  | 8 |
| 862 | CONVULSIONS/SEIZURE |  |  |  | 7 |  |  |  | 7 |
| 863 | ALTERED MENTAL STATUS | 2 |  |  |  |  |  |  | 2 |
| 864 | CHEST PAIN |  | 10 |  |  |  |  |  | 10 |
| 865 | MOTOR VEHICLE ACCIDENT |  |  |  | 5 |  |  |  | 5 |
| 866 | BURNING COMPLAINT |  | 6 |  |  |  |  |  | 6 |
| 867 | SICK PERSON | 2 |  |  |  |  |  |  | 2 |
| 868 | CHOKING |  |  |  | 2 |  |  |  | 2 |
| 870 | UNKNOWN/PERSON DOWN |  |  |  | 6 |  |  |  | 6 |
| 871 | WATER LEAK |  | 4 |  |  |  |  |  | 4 |
| 872 | BURNING COMPLAINT |  |  |  | 8 |  |  |  | 8 |
| 873 | CHEST PAIN |  | 6 |  |  |  |  |  | 6 |
| 874 | FIRE ALARM | 4 |  |  | 6 |  |  |  | 10 |
| 875 | FIRE ALARM | 5 | 6 |  |  |  |  | 4 | 15 |
| 876 | BREATHING PROBLEM | 5 |  |  | 6 |  |  |  | 11 |
| 877 | BURNING COMPLAINT |  |  |  | 10 |  |  |  | 10 |
| 878 | SMOKE INVESTIGATION | 5 |  |  | 4 |  | 4 |  | 13 |
| 879 | FALL |  | 5 |  |  |  |  |  | 5 |
| 880 | STROKE |  | 5 |  |  |  |  |  | 5 |
| 881 | EMS ALARM |  |  |  | 5 |  |  |  | 5 |

|  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| 882 |  | UNCONSCIOUS |  |  |  | 6 |  |  |  | 6 |
| **TOTALS** | **225** **430** **0** **389** **36** **9** **8** **1097** | | | | | | | | |

AID GIVEN - FIRE

AID GIVEN - HAZMAT TEAM AID GIVEN - MEDICAL

AID GIVEN - MOVE UP ABDOMINAL PAIN

ALLERGIC REACTION/STINGS ALTERED MENTAL STATUS ANIMAL BITE

ASSAULT ASSIST POLICE

ATTEMPT SUICIDE BACK PAIN BREATHING PROBLEM BURNING COMPLAINT BURNS

CANCELLED EN ROUTE CARBON MONOXIDE CARDIAC ARREST CHEST PAIN

CHOKING CONVULSIONS/SEIZURE DIABETIC PROBLEM DUMPSTER FIRE ELEVATOR RESCUE EMS ALARM

EYE INJURY EXTRICATION FALL

FIRE ALARM FORCIBLE ENTRY GAS LEAK GRASS/BRUSH FIRE

HAZMAT INVESTIGATION HEAD INJURY/PAIN HEAT EXHAUSTION

HEMORRHAGE/LACERATION HIGH ANGLE RESCUE HYPOTHERMIA

LIFT ASSIST

MOTOR VEHICLE ACCIDENT NOTHING FOUND/ARRIVAL OVERDOSE/POISONING PREGNANCY/OB PSYCHIATRIC PROBLEMS SICK PERSON

SMOKE INVESTIGATION STAB/GUNSHOT WOUND STROKE

STRUCTURE FIRE UNCONSCIOUS UNKNOWN/PERSON DOWN VEHICLE FIRE

WATER LEAK

WATER RESCUE/DROWNING WELFARE CHECK

WIRES DOWN/ARCING

# Charter Township of

Kalamazoo

##### Audit Results

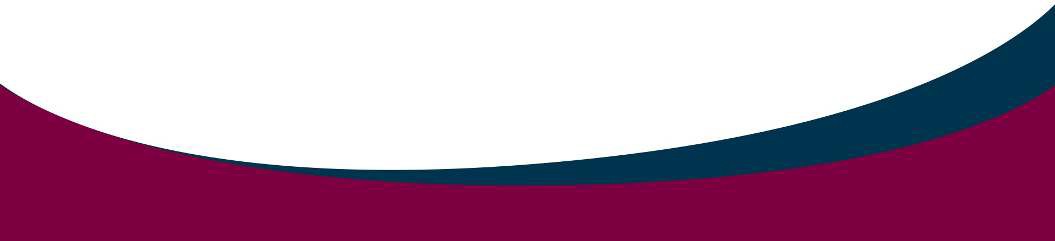
December 31, 2021

P R ES EN T E D BY

Michael L. Rolka, CPA, CGFM

May 23, 2022

# Audit Opinion



* UNMODIFIED OPINION
  + PRESENT FAIRLY
  + IN ALL MATERIAL RESPECTS
  + FINANCIAL POSITION
* CAN ONLY BE ISSUED BY A LICENSED CPA FIRM
* HIGHEST LEVEL OF ASSURANCE
* MANAGEMENT’S RESPONSIBILITY
* AUDITORS’ RESPONSIBILITY

**2**

### General Fund Revenue - 2021

State revenue sharing

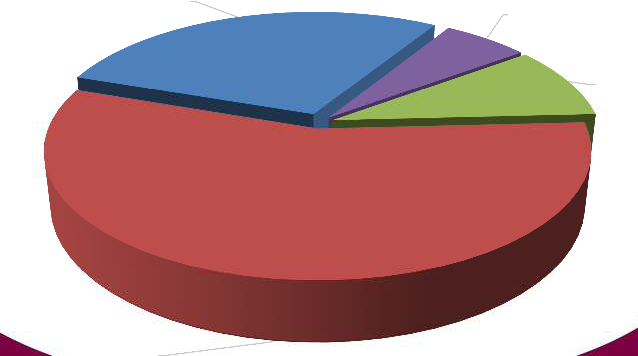
$2,682,109 29%

Charges for service

$574,022 6%

Other revenue

$877,766 9%

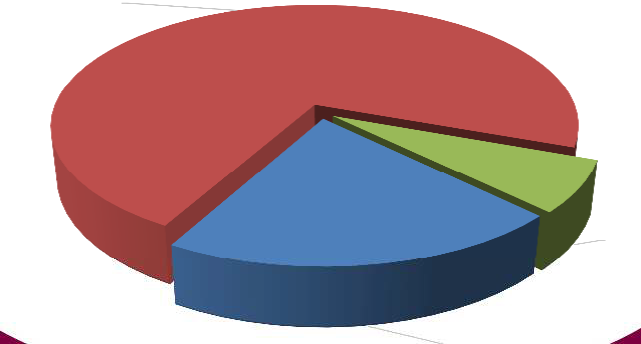


Taxes

$5,277,971 56%

**3**

### General Fund Expenditures - 2021



Public safety

$6,321,840 72%

Other expenses

$591,464 7%

General Government

$1,807,453 21%

**4**

General Fund Revenue & Expenditures



$10,000,000

$9,000,000

$8,000,000

$7,000,000

$6,000,000

$5,000,000

$4,000,000

$3,000,000

$2,000,000

$1,000,000

$-

2017 2018 2019 2020 2021

Revenue Expenditures

**5**

## General Fund – Fund Balance



$7,000,000

$6,000,000

$5,000,000

$4,000,000

$3,000,000

$2,000,000

$1,000,000

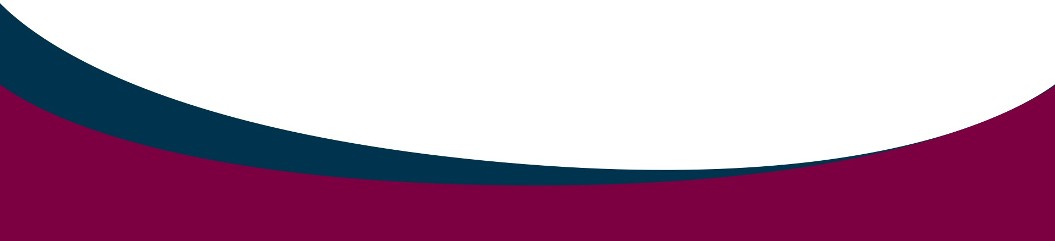
$-

2017 2018 2019 2020 2021

General Fund Balance

**6**

## Communication Letter



#### Letter to Township Board

* Significant Estimates
  + Useful lives of capital assets
  + Net pension and OPEB liabilities

#### Passed Adjustments

* Internal control matters identified during the audit
  + No material weaknesses identified

#### Management comments and recommendations

* Federal Policies and Procedures
* Escheat Policies and Procedures

**8**



**CONNECT** with Us:

yeoandyeo.com

##### Thank you!

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[www.ktwp.org](http://www.ktwp.org/)

**AGENDA ITEM REQUEST FORM AGENDA ITEM NO:** 05232022-9A

FOR MEETING DATE:

Monday, May 23, 2022

SUBJECT:\_Evidence & Fitness Rooms Project Proposal

REQUESTING DEPARTMENT:

Police Department

SUGGESTED MOTION:

To approve the proposal to modify the existing TKPD evidence and fitness rooms in the amount not to exceed

$145,000

Financing Cost:

$145,000

Source: General Fund Grant X

Other

X Private funds, Cap Funds

Are these funds currently budgeted? Yes X No

Other comments or notes:

Budgeted capital funds (Poilce capital and Building capital) will be used to cover expenses related to this proposal. Along with the health management fund, TKPD Employee contribution.

Submitted by: Bryan N. Ergang, Chief of Police

Manager’s Recommendation:

Suport

Direction: In order for an item to be included in the agenda this form must be completed and signed by the department head, committee chairperson, etc. requesting board action. This form is to be complete and accompany any and all requests submitted to the Kalamazoo Township Board of Trustees for official action. It indicates that the item has received proper administrative consideration prior to its presentation to the Board. The completed form and supporting documentation must be received in the Manager’s office NO LATER THAN NOON THE THURSDAY PRECEDING THE NEXT REGULAR BOARD MEETING. Any request

presented without this form or after the deadline will be considered incomplete and returned for resubmission.

The mission of Kalamazoo Township is to provide government services that promote a safe, healthy, accessible, and economically viable community to live, work, learn and play.

Date: May 18, 2022

To: Township Manager Dexter Mitchell From: Lt. Darien Smith

RE: Evidence Upgrade and Room Conversion

The Township of Kalamazoo Police Department (TKPD) is required to retain evidence in certain criminal cases for extended periods, up to and including lifetime retention.

Our community has experienced an increase in violent and serious crime, necessitating TKPD to store large amounts of evidence for long periods. TKPD has two evidence storage areas; the first is a small room inside the police department, and the second is a space inside an attached portion of the building.

The evidence space inside the attached portion of the building is utilized for evidence with longer retention periods and pieces of evidence that will not fit in our evidence room. TKPD also takes larger pieces of evidence, including bicycles, wheelchairs, etc., that will not fit in either evidence storage area and are stored openly inside the attached space. This evidence storage area inside the attached portion of the building is crafted with particle board walls and chicken wire on the top. The room itself has four large windows and is enclosed with a large overhead garage door. The space is also not fully climate-controlled.

The garage door is the only access to this space. Not only have we outgrown this space, it also lacks the security needed to properly house evidence.

The proposed space to house evidence is currently used as our fitness room. The current fitness room is block construction on three sides, with the fourth side to be composed of a custom 238” x 162” wire mesh partition panel system with a six foot opening sliding door. The ceiling is constructed of solid metal. The current fitness room will be entirely dedicated to evidence storage, allowing better access control to this space compared to the current attached room. Lastly, the proposed space will be much larger than our current space used for long- term/large evidence storage and fully climate-controlled.

To provide the needed security, the Township of Kalamazoo will need to have a custom rigid metal wall with an access door constructed and installed. Additionally, door access control, video camera(s), licensing, storage shelving, and other remodeling will need to be completed to utilize the proposed space for evidence.

Conversely, the current space utilized for evidence would be transformed into a new fitness room. This space is in need of several repairs, maintenance and updating. The paint is peeling near the roof where there was a leak, and the wall is missing paint due to a leak in the current windows. The windows themselves are in poor condition and need replacement. The space has been treated several times for termites, however, there have always been items in the

space prohibiting a full inspection. The space is not fully climate controlled and can only be accessed by a garage door. This space is better suited as a fitness room as the current fitness room would be better suited to house evidence.

There are multiple measurable benefits of this project, the most important being a secure space for evidence. Additionally, Investing in our fitness room will allow us to continue improving officer health and wellness, the Sixth Pillar of the President’s Task Force on 21st Century Policing. Finally, completing critical repairs to the building.

To convert the current evidence space into a fitness room we would need to make minor improvements, several needed infrastructure repairs, and complete building maintenance requirements.

Costs:

* Additional gym equipment $29,962.82
* Building repairs and maintenance $85,000.00
* Custom mesh partition panel system w/ 6’ sliding door $10,123.51
* Shelving for evidence/storage $ 8,000.00 Total $133,086.33

Funding:

|  |  |  |
| --- | --- | --- |
| - Private donation TKPD |  | $10,000.00 |
| - TKPD Health Management Fund |  | $15,000.00 |
| - Police Capital |  | $75,000.00 |
| - Building Improvement Fund |  | $35,000.00 |
| - Par Plan Grant |  | $ 5,000.00 |
| - TKPD employee contributions |  | $ 5,000.00 |
|  | Total | $145,000.00 |

The estimated cost of this project is $133,086.33, with funding covering a cost of $145,000.00. This additional funding will cover any overages in building materials or costs due to market instabilities. The total cost of the proposed project is not to exceed $145,000.00.

I am requesting that the project outlined above be approved and a resolution granted to seek a

$5,000 Par Plan Grant to assist with funding.