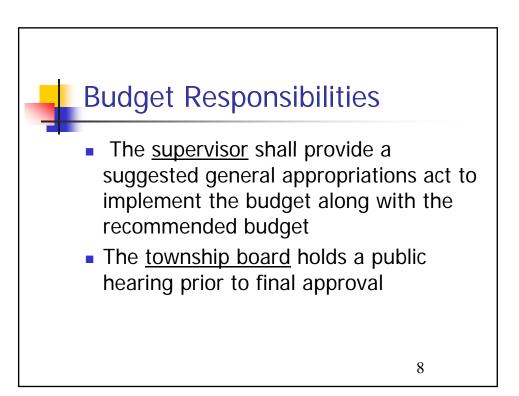
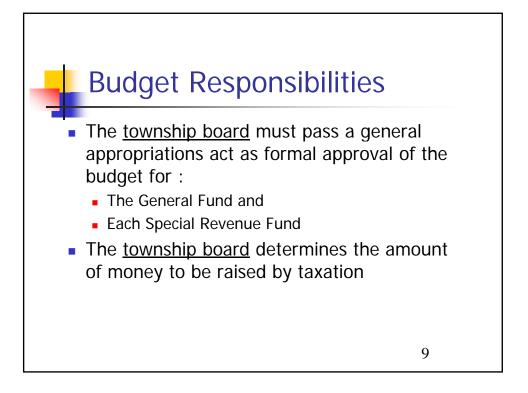
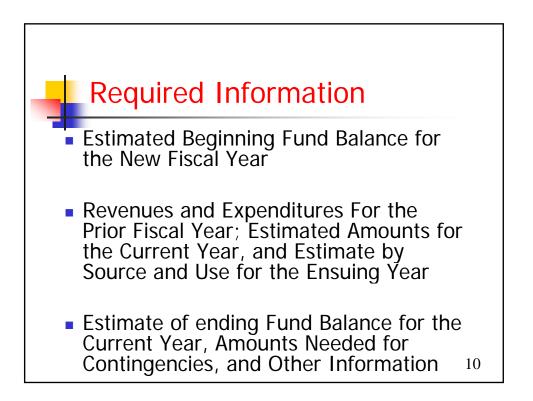


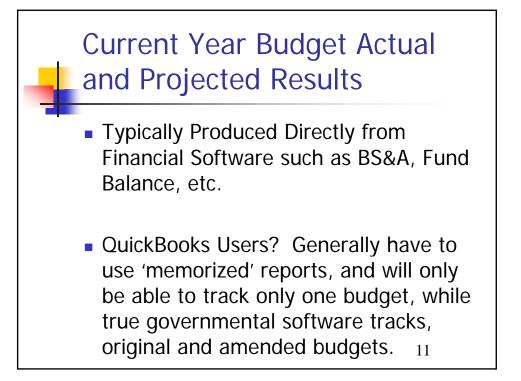


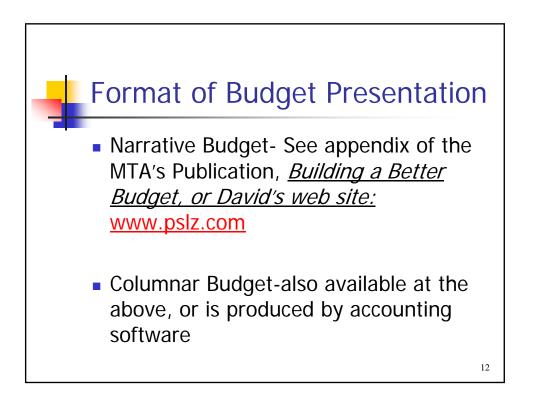
- board adequate time to review and approve the recommended budget
- The <u>township board</u> may request additional information for consideration of the budget











| | | actual | Budget | Anticipated | Prop. 2016 |
|-----------------------------|--------------------------------------|------------|------------|-------------|------------|
| | | 2014 | FYE 2015 | FYE 2015 | Budget |
| Reven | nue | | | | |
| 10 | 01-000-401 Property Taxes | 146,213.00 | 145,000.00 | 150,000.00 | 151,000.0 |
| 10 | 01-000-450 License and Permits | 5,809.00 | 2,500.00 | 2,500.00 | 2,500.0 |
| 10 | 01-000-539 State Shared Revenue | 172,869.00 | 170,000.00 | 168,000.00 | 168,000.0 |
| 1(| 01-000-600 Charges for Services | 410.00 | 100.00 | 250.00 | 0.00 |
| 10 | 01-000-655 Fines and Forfeits | 274.00 | 100.00 | 300.00 | 0.0 |
| 101-000-664 Interest Income | | 3,239.00 | 2,500.00 | 3,000.00 | 2,500.0 |
| 10 | 01-000-671 Miscell. Revenue | | | | |
| | 101-000-674 Recycling Revenue | 11,235.00 | 10,000.00 | 11,000.00 | 10,000.0 |
| | 101-000-671 Miscell. Revenue - Other | 12,944.00 | 10,000.00 | 10,000.00 | 15,000.0 |
| Tatal | Revenue | 352.993.00 | 340,200.00 | 345,050.00 | 349,000.00 |

Narrative Budget

Expenditures Budget By Activity/Cost Center

Township Board—Activity 101

Township board — Activity 101 The township board is the legislative body of township government. The board of Township consists of seven members, all of whom are elected for four-year terms. The board consists of the supervisor, clerk, treasurer and four trustees. It has the power to adopt ordinances and set township bolicy. It is the duty and responsibility of the township board to formally adopt the township budget after the required public hearing. Expenses include salaries of the trustees, association dues, education and training costs, and miscellaneous expenses.

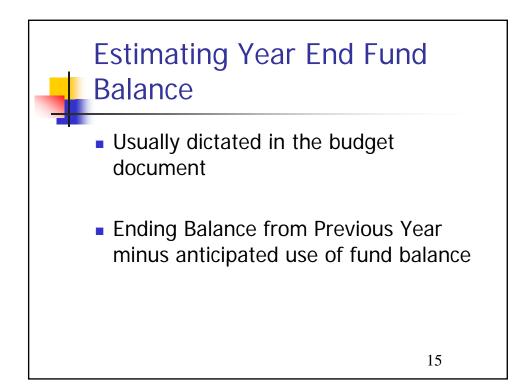
Policy Recommendations for Board Action

Most policy recommendations are received from the various department heads.

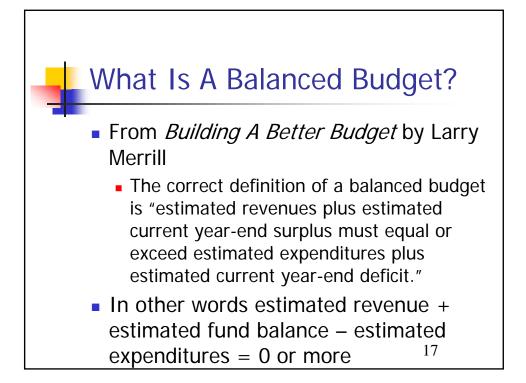
Past Policy Actions Affecting Service Levels or Current Costs 1. Board voted to collect summer property taxes if requested by any or all of the several school districts and/or the intermediate school district. 2. The board adopted a resolution to levy a 1 percent property tax administration fee on all property taxes collected prior to February 15, and a 3 percent late charge on taxes collected after February 14, with board option to waive any or all such fees in any given year.

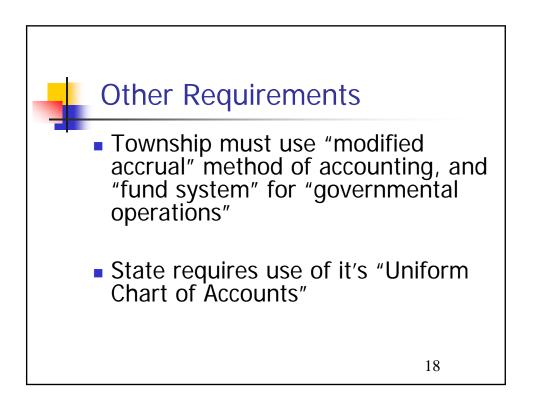
<u>Explanation of Changes in Costs</u>
1. Salaries and Wages--The increase is necessary to provide each trustee with a \$500 salary increase.
2. No other significant changes are anticipated.

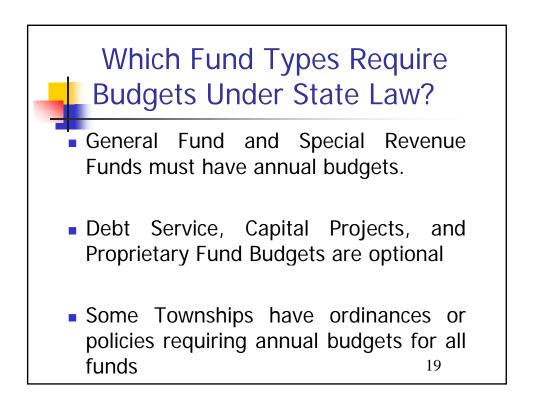
| Account # | Account | Actual Prior Year | Estimated Current | Budget Request |
|-----------|----------------------|-------------------|-------------------|----------------|
| | | | Year | |
| | | | | |
| 702 | Salaries-Trustees | \$ 11,050 | \$ 10,000 | \$ 10,500 |
| 711 | Social Security | -0- | 765 | 803 |
| 740 | Operating Supplies | 534 | 1,000 | 1,560 |
| 950 | Seminars & Workshops | 3,893 | 5,000 | 5,000 |
| 951 | Memberships & Dues | 7,381 | 7,680 | 7,910 |
| | Total | \$22,858 | \$24,445 | \$25,773 |

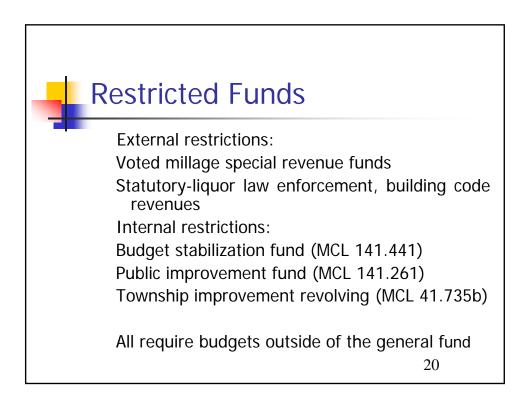


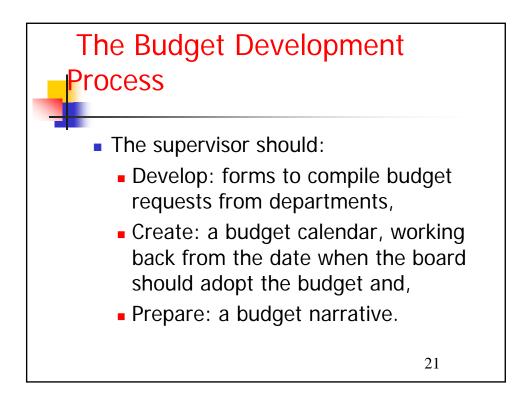
| How to Calculate a Year-End F | und Balance | | | | | |
|---|--------------------------|-------------|--|--|--|--|
| Fiscal year July to Jur | Fiscal year July to June | | | | | |
| Year end Balance Estimates Made | de on February 28 | | | | | |
| | | | | | | |
| | Example A | Example B | | | | |
| | Surplus | Deficit | | | | |
| | | | | | | |
| Fund Balance as of prior Fiscal year (6-30) | \$ 75,000 | \$ 75,000 | | | | |
| | | | | | | |
| Revenue as of Current Date 2-28 | 600,000 | 600,000 | | | | |
| Expenditures as of current date 2-28 | (550,000) | (550,000) | | | | |
| Change in fund balance through 2-28 | 50,000 | 50,000 | | | | |
| | | | | | | |
| Fund balance 2-28 | 125,000 | 125,000 | | | | |
| | | | | | | |
| Estimated revenues balance of fiscal year | 150,000 | 80,000 | | | | |
| Estimated expenditures balance of fiscal year | (220,000) | (220,000) | | | | |
| | | | | | | |
| Estimated year end fund balance 6-30 | \$ 55,000 | \$ (15,000) | | | | |
| | | 16 | | | | |
| | | 10 | | | | |

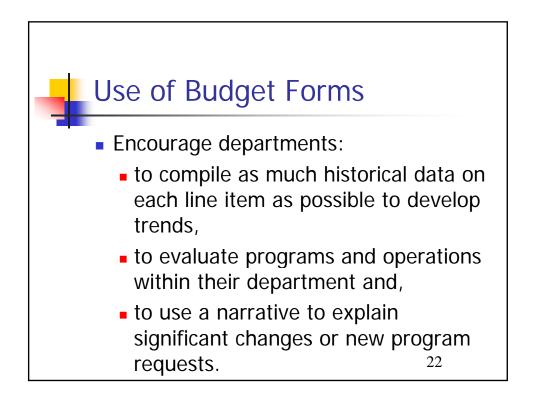






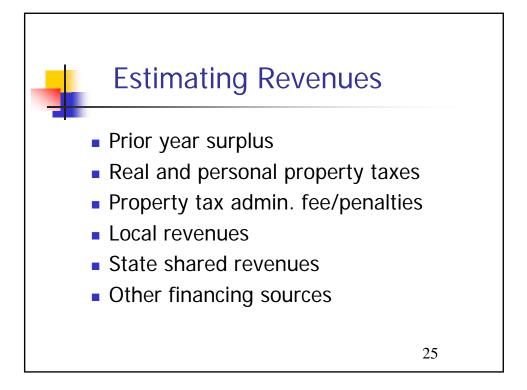


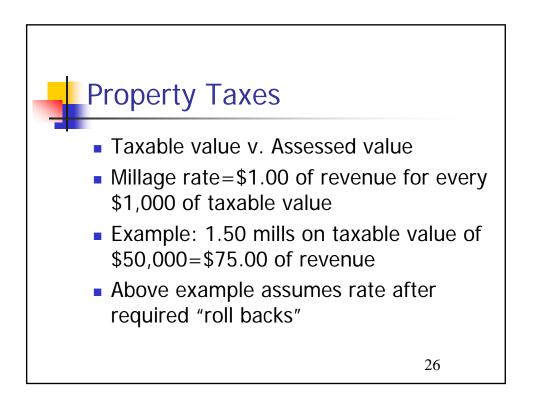


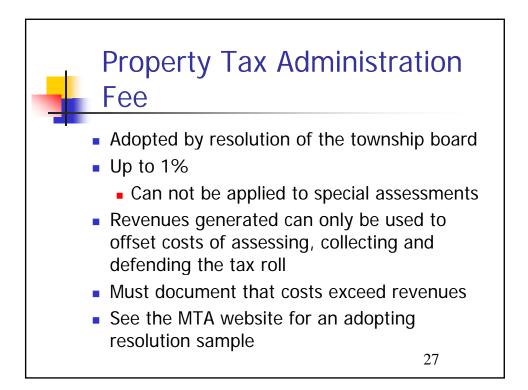


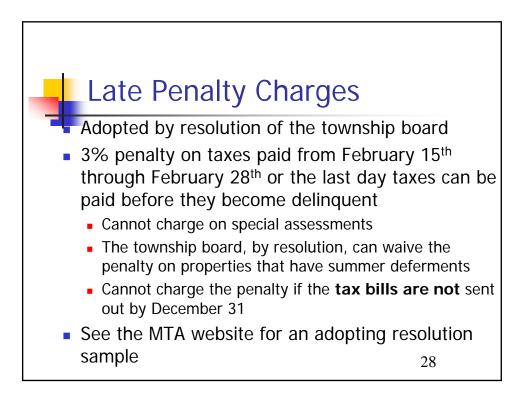
| Activity | |
|---|---|
| Forms developed Informational meeting with department heads Departments submit budget recommendations Recommendations compiled by chief administrative officer Budget meetings with department heads Recommended budgets delivered to township board Township board reviews and adopts tentative budgets Public hearing(s) Township board adopts general appropriations act | Completed Date Date Date Date Date Date Date Date |

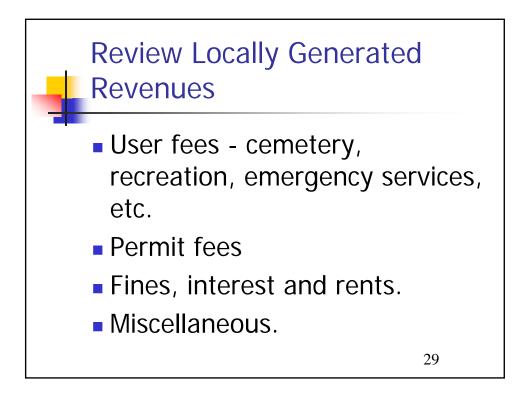


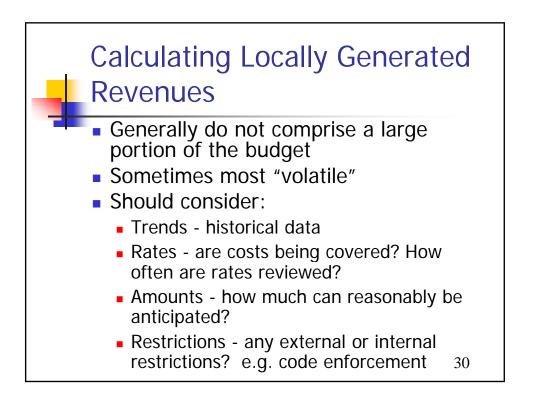


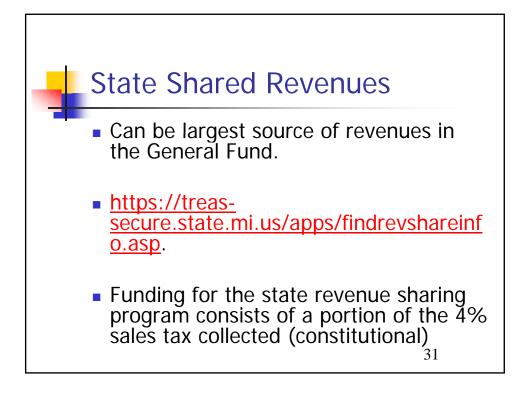


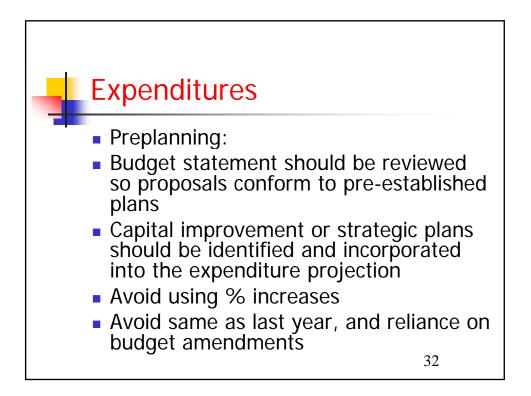


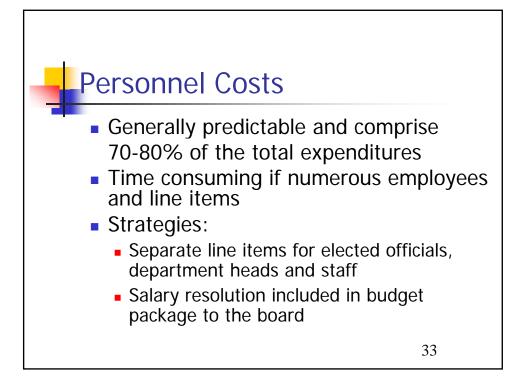


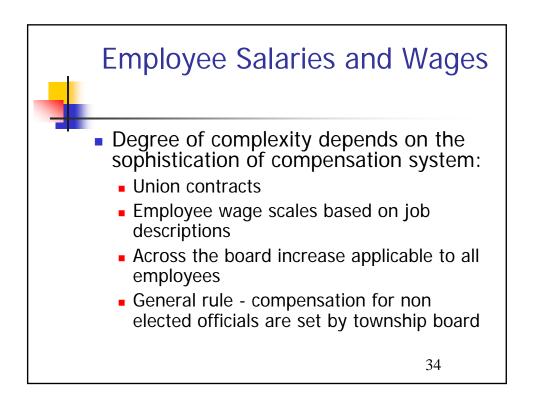






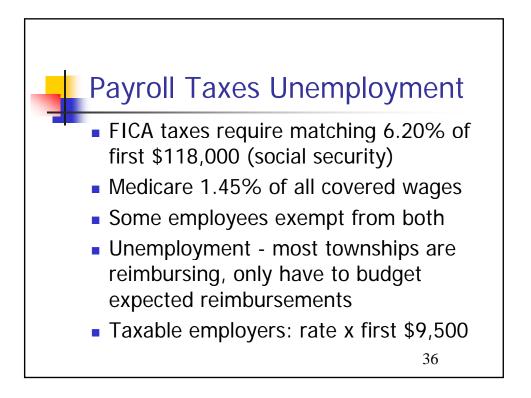


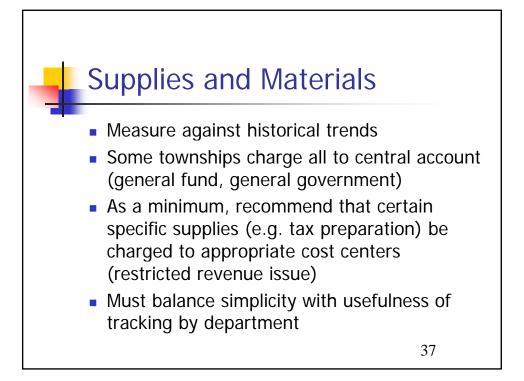


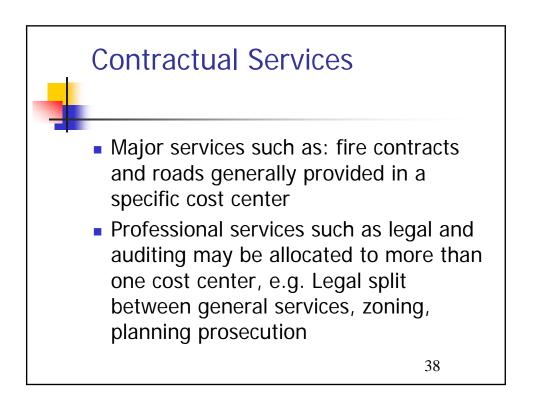


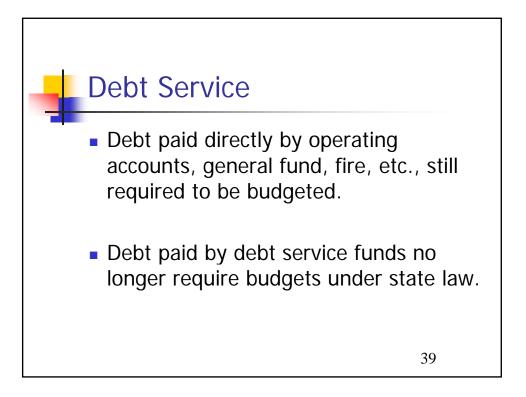
Other Issues

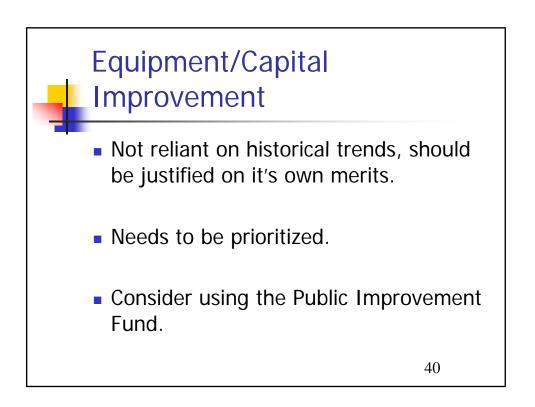
- Additional staff should be accompanied by a detailed narrative showing total expenditures impacted by addition
- Part time seasonal normally show by number of persons x hourly rates x no.
 Of weeks-suggest separate line item
- Per diems suggest separate line items, within appropriate cost centers

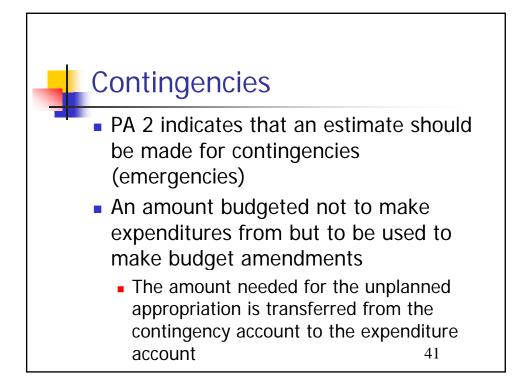


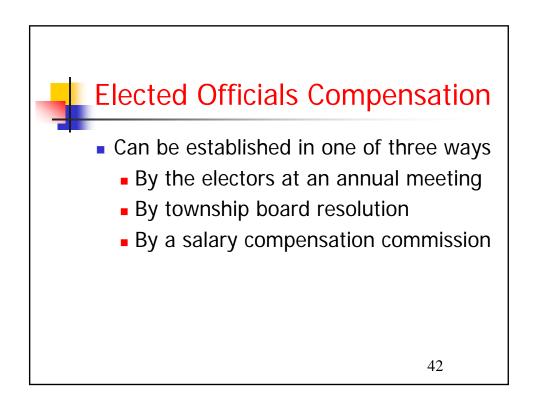


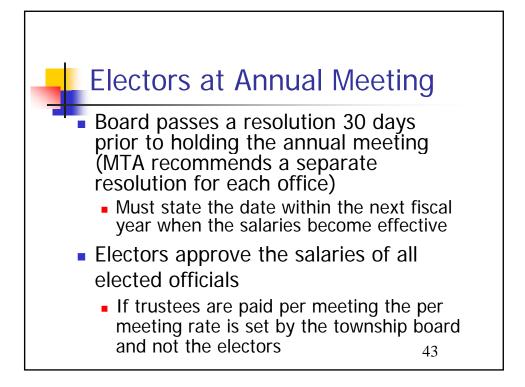


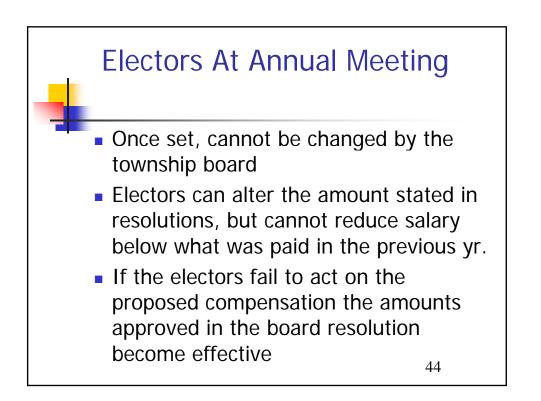


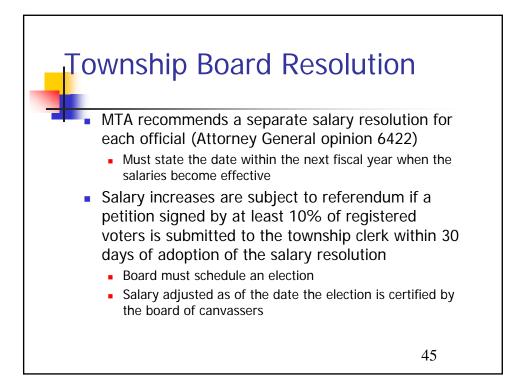


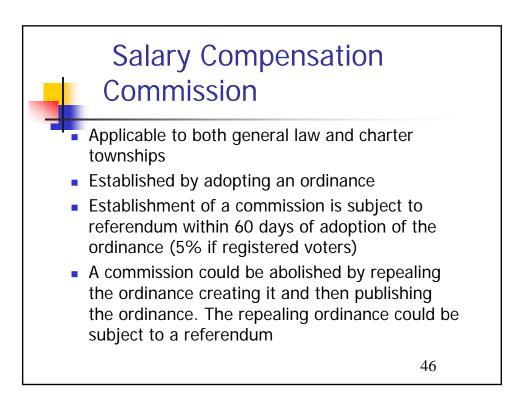








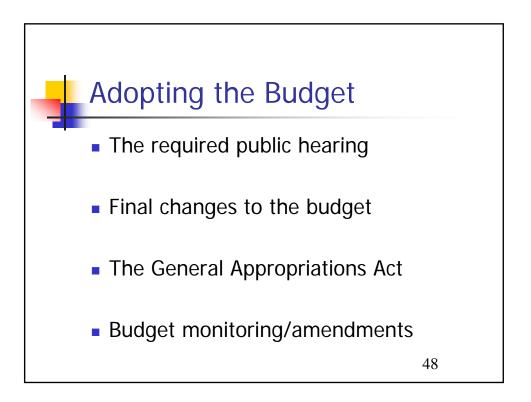




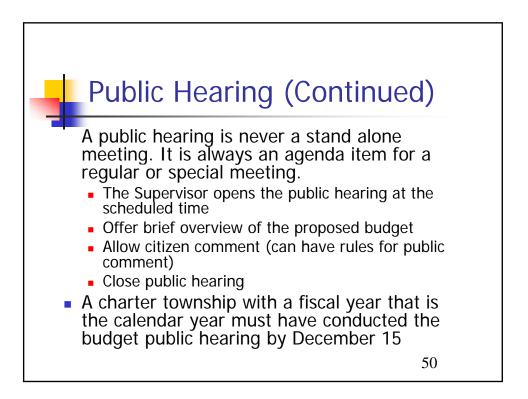
Compensation Commission

Five members appointed by the supervisor confirmed by majority of township board - 5 year staggered terms & must be appointed within 30 days of adopting the ordinance

- Required meetings, and procedural rules spelled out in MTA's "Understanding Compensation"
- The township board can accept or reject the findings of the commission, if the findings are rejected salaries are "frozen" at the existing levels
- If a commission is established, neither voters at annual meeting, nor the board may set the salaries of the elected officials (except trustees per diem) 47







Sample Language For Publication:

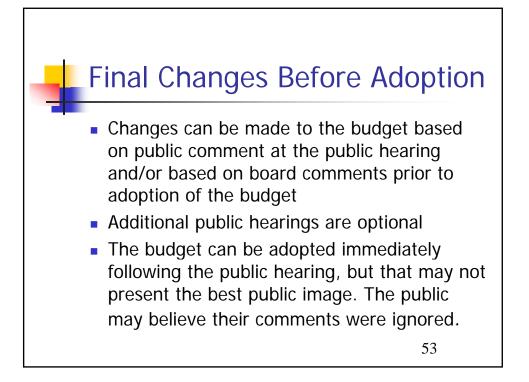
The (*name*) Township Board will hold a public hearing on the proposed township budget for fiscal year (*year*) at (*location of meeting of public body*) on (*date*) at (*time*). *The property tax millage rate proposed to be levied to support the proposed budget will be a subject of this hearing. A copy of the budget is available for public inspection at (location *where copies are available*).

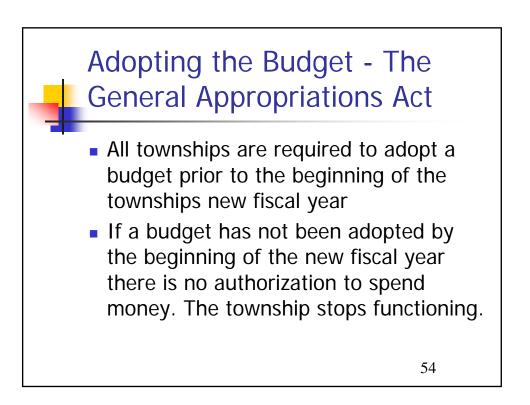
Note: This sample budget public hearing notice meets the minimum statutory requirements. The township may consider including additional information in the notice, such as summary of major revenues and expenditures categories and their proposed appropriations.

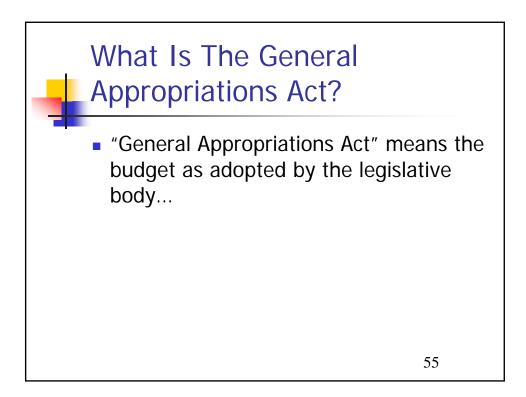
Note: It is recommended that all notices published and/or posted contain the following language to comply with The Americans With Disabilities Act:

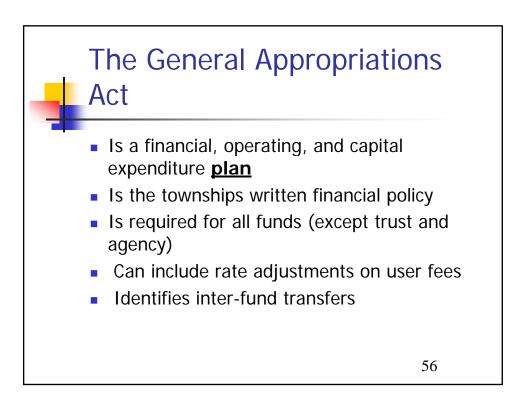
The (*name*) Township board will provide necessary reasonable auxiliary aids and services, such as signers for the hearing impaired and audio tapes of printed materials being considered at the meeting, to individuals with disabilities at the meeting upon (*number of days*) notice to the (*name*) Township board. Individuals with disabilities requiring auxiliary aids or services should contact the (name) Township board by writing or calling the following: (*List the name, address and telephone number of contact person*).

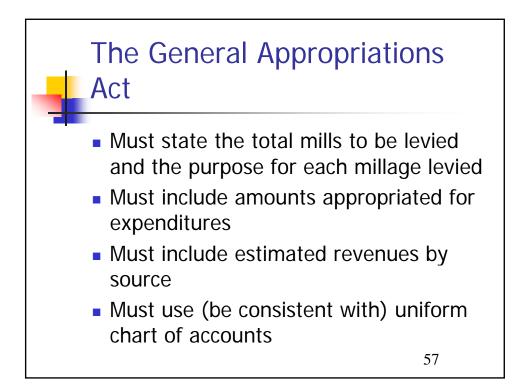
| NOTICE OF PUBLIC | HEARING |
|--|--|
| CHERRY LANE TO | OWNSHIP |
| 2014 PROPOSED I | BUDGET |
| | |
| A PUBLIC HEARING WILL BE HELD ON XXX XXX | XXXX at approximately 7:00 |
| | |
| p.m. in the Cherry Lane Township Hall, 123 Main Str | eet, Cherry Lane Michigan |
| on the following proposed 2014 budget: | |
| General Fund | \$ 458.179 |
| General Fund | \$ 458,179 |
| THE FOLLOWING PROPERTY TAX MILLAGE RAT | |
| | |
| SUPPORT THE ABOVE PROPOSED BUDGET WILL | BE A SUBJECT OF THIS HEARING: |
| Operating | Rate |
| Operating | |
| General | 0.9800 |
| TI 1001/1 1 / 1 / 1 / 1 / 1 | |
| The proposed 2014 budget documents are available | at the Township Clerk's Office |
| for public examination. | |
| Cherry Myv | vay, Clerk |
| Cherry Lan | e Township |
| Individuals with disabilities requiring auxiliary aids o | r services should contact Sherry Myway |
| Clerk, Cherry Lane Township, 123 Main Street, Cher | ry Lane, MI XXXXX, phone number |
| XXX-XXX-XXXX. | |
| PUBLISHED: October 4, 2013 | |
| | 52 |

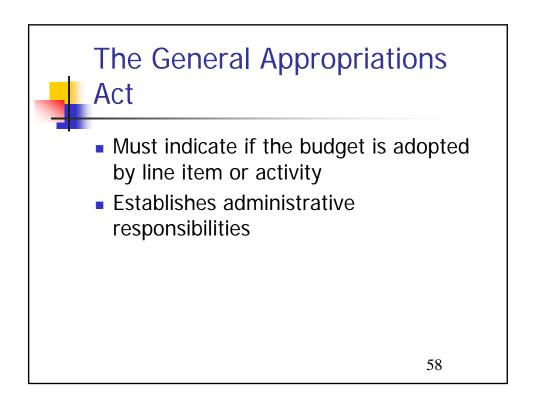












Format of The General Appropriations Act

- Not well defined by state law
- Must use uniform chart of accounts
- Must indicate if the budget is adopted by line item or activity
- Should include property tax millage rates
- Establishes administrative responsibilities

59

ACME TOWNSHIP GENERAL APPROPRIATIONS ACT FISCAL YEAR 2012-13 RESOLUTION #R-2012-12

A RESOLUTION TO ESTABLISH A GENERAL APPROPRIATIONS ACT FOR ACME TOWNSHIP: TO DEFINE THE POWERS AND DUTIES OF THE ACME TOWNSHIP OFFICERS IN RELATION TO THE ADMINISTRATION OF THE BUDGET.

The Board of Trustees of Acme Township resolves:

SECTION 1: TITLE This resolution shall be known as the Acme Township General Appropriations Act.

SECTION 2: PUBLIC HEARINGS ON THE BUDGET

Pursuant to MCLA 141.412; MCLA 141.413, notice of a public hearing on the proposed budget was published in the Traverse City Record Eagle on May 30, 2012 and a public hearing was held regarding the proposed budget on June 5, 2012.

SECTION 3: CHIEF ADMINISTRATIVE OFFICER

The Supervisor shall be the Chief Administrative Officer and shall perform the duties of the Chief Administrative Officer enumerated in this Act (Sections 10, 14), including annual preparation and presentation of the Acme Township Budget and periodically introducing budget adjustments and resolutions as deemed necessary.

SECTION 4: FISCAL OFFICER

The Clerk shall be the Fiscal Officer and shall perform the duties of the Fiscal Officer enumerated in this Act (Sections 11,12), including providing the Chief Administrative Officer with timely and accurate budget status reports no later than four (4) days prior to township meetings. The Fiscal Officer shall not expend any monies out of any cost center above cost center budgets.

SECTION 5: MILLAGE LEVY

The Acme Township Board shall cause to be levied and collected the general property tax on all real and personal property within the Township upon the current tax roll an allocated millage of 0.7333 mills for township operations; and a voter authorized millage of 0 9204 for purchase of farmland development rights.

| SECTION 6: ESTIMATED REVENUES | |
|---|------------------------------------|
| Estimated Township General Fund Revenues for fiscal year 2012-13 are based of | |
| (subject to the Headlee Amendment), State Revenue Sharing and various misce | llaneous revenues as listed in the |
| proposed budget: | |
| General Fund 101: | |
| 2012-13 Expected Revenues Only | \$715,321 |
| Expected Revenue plus Fund Balance Forward | \$2,013,548 |
| Fire Fund: (from portion of 2.6 mill Emergency Services Special Assessment) | |
| 2012-13 Expected Revenues Only | \$685,679 |
| Expected Revenue plus Fund Balance Forward | \$732,453 |
| Township Community Policing Officer Fund: (from portion of 2.6 mill Emergency | Svcs Sp. Assmt.) |
| 2012-13 Expected Revenues Only | \$36,847 |
| Expected Revenue plus Fund Balance Forward | \$230,085 |
| Cemetery Fund: | |
| 2012-13 Expected Revenues Only | \$6,500 |
| Expected Revenue plus Fund Balance Forward | \$9,756 |
| Liquor Control Fund | |
| 2012-13 Expected Revenues Only | \$9,420 |
| Expected Revenue plus Fund Balance Forward | \$21,799 |
| Shoreland Preservation Fund: | |
| 2012-13 Expected Revenues Only | \$985,322 |
| Expected Revenue plus Fund Balance Forward | \$1,523,222 |
| Farmland Preservation Fund: | |
| 2012-13 Expected Revenues Only | \$265,185 61 |
| Expected Revenue plus Fund Balance Forward | \$771,627 |

| Oil & Gas Lease Fund: | |
|---|-----------------|
| | 60 |
| 2012-13 Expected Revenues Only | \$0 |
| Expected Revenue plus Fund Balance Forward | \$31,088 |
| New Lithenist Town Contex Touris | |
| New Urbanist Town Center Fund: | 6100 |
| 2012-13 Expected Revenues Only | \$100 |
| Expected Revenue plus Fund Balance Forward | \$27,893 |
| Township Improvement Revolving Fund: | |
| 2012-13 Expected Revenues Only | \$6,500 |
| | |
| Expected Revenue plus Fund Balance Forward | \$36,534 |
| SECTION 7: ESTIMATED EXPENDITURES | |
| Estimated General Fund expenditures for fiscal year 2012-13 | |
| Various Township activities (cost centers) are as follows: | |
| | |
| Township Board Expenditures: | \$188,448 |
| Supervisor's Expenditures: | 41,005 |
| Election Expenditures: | 13,150 |
| Assessor's Expenditures: | 39,383 |
| Clerk's Expenditures: | 71,259 |
| Board of Review Expenditures: | 1,161 |
| Treasurer's Expenditures: | 68,336 |
| Buildings/Grounds Expenditures: | 39,714 |
| Planning/Zoning Expenditures: | 134,534 |
| Maintenance Expenditures: | 94.811 |
| Retirement Plan Management Expenditures: | 1.000 |
| Insurance Expenditures: | 15,000 |
| Transfers Out: | 0 |
| Capital Outlay: | 800 62 |
| Other Expenditures: | 1,150 |
| Total: | \$709,750 |
| roun. | <u>4100,100</u> |

| Other Fund Expenditures: | |
|---|-------------|
| Fire Fund: | \$685,679 |
| Township Community Policing Officer Fund: | \$79,230 |
| Cemetery Fund | \$5,750 |
| Liquor Control Fund | \$9,420 |
| Shoreline Preservation Fund: | \$1,219,800 |
| Farmland Preservation Fund: | \$251,200 |
| Oil & Gas Lease Fund: | \$16,000 |
| New Urbanist Town Center Fund: | \$25,000 |
| Township Improvement Revolving Fund: | \$0 |

SECTION 8: ADOPTION OF BUDGET BY REFERENCE

The General Fund Budget of Acme Township is hereby adopted by reference, with revenues and activity expenditures as indicated in Sections 6 and 7 of this act.

SECTION 9: ADOPTION OF BUDGET BY COST CENTER

The Board of Trustees of Acme Township adopts the 2012-13 year General Fund and all other Fund budgets by cost center. Township officials responsible for the expenditures authorized in the budget may expend Township funds up to, but not to exceed, the total appropriation authorized for each cost center, and may take transfers among the various line items contained in the cost center appropriations. However, no transfers of appropriations for line items related to personnel may be made without prior Board approval by budget amendment.

SECTION 10: TRANSFER AUTHORITY

The Chief Administrative Officer shall have the authority to make transfers among the various cost centers (or line items) without prior Board approval, if the amount to be transferred does not exceed 50% of the appropriated item from which the transfer is to be made. The Board shall be notified at its next meeting of any such transfers made and reserves the right to modify, amend or nullify any such transfers made. Under no circumstances may the total General Fund Budget be changed without prior Board approval.

SECTION 11: LIMIT ON OBLIGATIONS AND PAYMENTS

No obligation shall be incurred against and no payment shall be made from any appropriation account unless there is a sufficient unencumbered balance in the appropriation and sufficient funds are or will be available to meet the obligation. 63

SECTION 12: PAYMENT OF BILLS

Pursuant to MCL 41.75, all claims (bills) against the Township shall be approved by the Acme Township Board prior to being paid. The Township Clerk and Treasurer may pay certain bills prior to approval by the Township Board to avoid late penalties, services charges and interest (primarily utilities) and payroll in accordance with the approved salaries and hourly rates adopted in this appropriations act. The Township Board shall receive a list of claims (bills) paid prior to approval for approval at the next Board meeting.

SECTION 13: AUTHORIZED SALARY HOURLY AND PER DIEM RATES

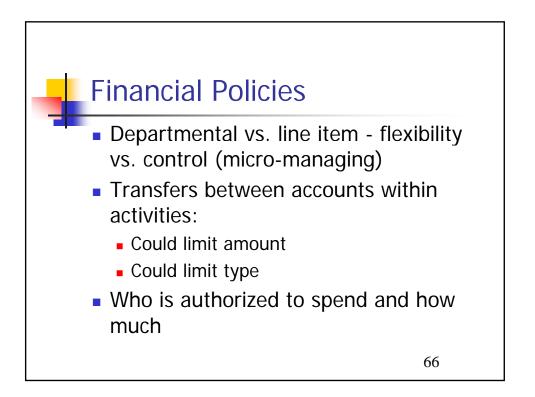
Included in the various cost centers and special funds are amounts of the salary, hourly and per diem rates for the officials and employees of the Township as follows: **Trustee Salaries** \$500/month Trustee Per Diems (meetings above 1/month) \$50/meeting Supervisor \$30,000/year \$37,008/year Clerk Deputy Clerk Treasurer \$34,510/year **Deputy Treasurer Township Manager** \$50,000/year Parks & Maintenance Supervisor **Zoning Administrator** Administrative Assistant Planning Commission & ZBA Chair Per Diems \$100/meeting Planning Commissioner and ZBA Member Per Diems **Bayside Park Caretaker** Sayler Park Caretaker \$15.00/hour Board of Review Members \$10/hour plus \$35.00 **Election Precinct Chairpersons** Election Precinct Workers \$10/hour

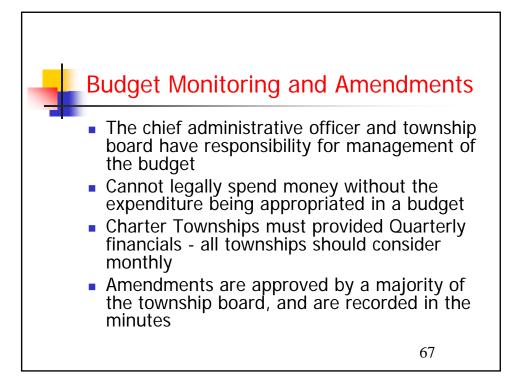
\$15.75/hour for 848 hours \$15.75/hour for 750 hours \$22.58/hour for 2080 hours \$15.00/hour for 1040 hours \$12.82/hour for 2080 hours \$75/meeting \$9.00/hour for 295 hours \$9.00/hour for 295 hours

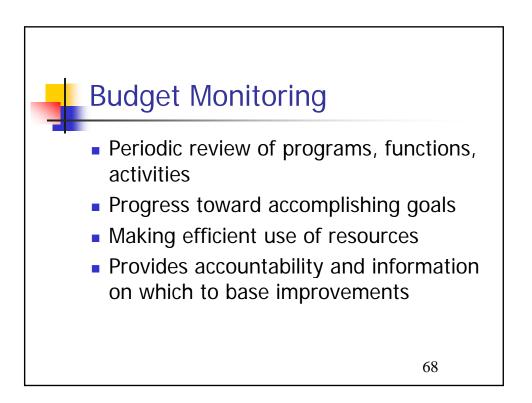
SECTION 14: BUDGET MONITORING

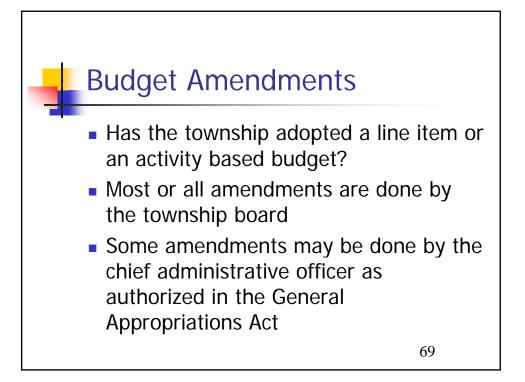
Whenever it appears to the Chief Administrative Officer or the Township Board that the actual and probably revenue in any fund will be less than the estimated revenues upon which appropriations from such fund were based, and when it appears that the expenditures shall exceed an appropriation, the Chief Administrative Officer shall present to the Township Board recommendations to prevent expenditures from exceeding available revenues or appropriations

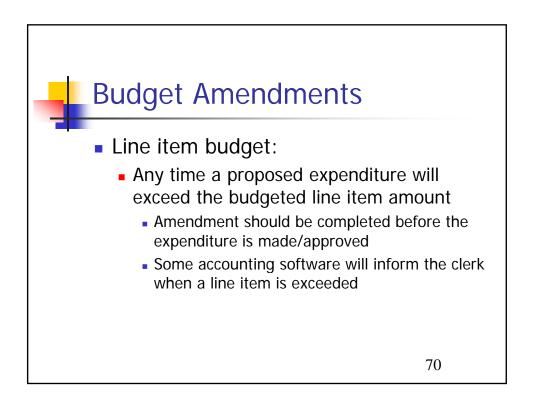


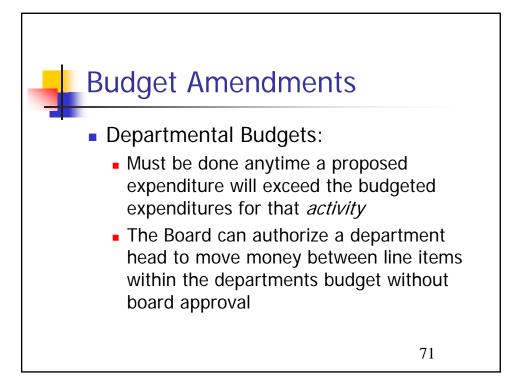


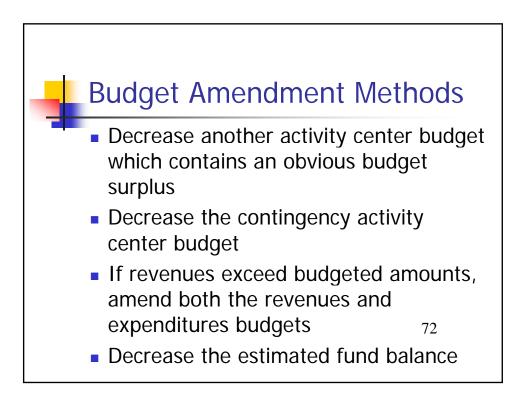












| | Bad Budgeting Tow | nship(FISCAL | _=3/31/16 |) |
|-----------------|-------------------------------|--------------|-----------|-----------------|
| | Actual Results 9-30-15 | | | |
| | | | | |
| | | ADOPTED | AMENDED | ACTIVITY |
| GL NUMBER | DESCRIPTION | BUDGET | BUDGET | THRU 09/30/2015 |
| Fund 101: GENER | AL FUND | | | |
| 101-000-401.001 | CURRENT PROPERTY TAXES | 124,000 | 118,950 | 0 |
| 101-000-447.001 | PROPERTY TAX ADMIN FEE | 25,000 | 25,000 | 36,567 |
| 101-000-451.000 | LICENSES & PERMITS | 4,500 | 4,500 | 2,845 |
| 101-000-451.001 | PLANNING REVENUES | 2,500 | 8,500 | 6,513 |
| 101-000-539.000 | STATE SHARED REVENUE | 120,000 | 125,000 | 113,572 |
| 101-000-601.000 | CHARGES FOR SERVICES | 8,800 | 8,800 | 8,775 |
| 101-000-655.000 | FINES AND FORFEITS | 3,500 | 3,500 | 3,154 |
| 101-000-665.000 | INTEREST INCOME | 2,000 | 8,100 | 8,804 |
| 101-000-672.000 | REFUNDS & REIMBURSE | 4,500 | 4,500 | 5,819 |
| 101-000-674.000 | CABLE TV FRANCHISE | 14,000 | 14,000 | 20,297 |
| 101-000-699 | APPROPRIATION OF FUND BALANCE | 0 | 34,950 | |
| Totals | | 308,800 | 355,800 | 206,346 |

| | Actual Results 9-30-15 | | | |
|---------------------|--------------------------|---------|---------|----------------|
| | | ADOPTED | AMENDED | ACTIVIT |
| GL NUMBER | DESCRIPTION | BUDGET | BUDGET | THRU 09/30/201 |
| Dept 101: TRUST | E | | | |
| 101-101-706.001 | SALARY & WAGES | 19,200 | 19,200 | 9,60 |
| Totals for Dept 10 | 1-TRUSTEE | 19,200 | 19,200 | 9,60 |
| Dept 171: SUPER | VISOR | | | |
| 101-171-706.001 | SALARY & WAGES | 23,000 | 23,000 | 11,50 |
| 101-171-860.000 | TRAVEL & TRANSPORTATION | 1,420 | 1,420 | |
| Totals for Dept 17 | 1-SUPERVISOR | 24,420 | 24,420 | 11,50 |
| Dept 209: ASSES | SOR | | | |
| 101-209-727.002 | POSTAGE | 2,100 | 2,100 | 11 |
| 101-209-801.001 | CONTRACTED SERVICE WAGES | 39,000 | 39,000 | 19,50 |
| Totals for Dept 209 | 9-ASSESSOR | 41,100 | 41,100 | 19,61 |
| Dept 215: CLERK | | | | |
| 101-215-706.001 | SALARY & WAGES | 23,000 | 23,000 | 11,50 |
| 101-215-706.002 | DEPUTY WAGES | 14,800 | 14,800 | 6,85 |
| 101-215-727.001 | SUPPLIES | 600 | 600 | 61 |
| Totals for Dept 21 | 5-CLERK | 38,400 | 38,400 | 18,97 |
| Dept 216: ELECTI | ON | | | |
| 101-216-706.002 | ELECTION WORKER WAGES | 5,500 | 5,500 | 3,58 |
| 101-216-727.002 | POSTAGE | 2,510 | 2,510 | 1,47 |
| Totals for Dept 210 | 6-ELECTION | 8,010 | 8,010 | 5,05 |
| Dept 247: BOARD | OF REVIEW | | | |
| 101-247-707.000 | PER DIEM | 3,400 | 3,400 | 2,70 |
| Totals for Dept 24 | 7-BOARD OF REVIEW | 3,400 | 3,400 | 2,70 |

| | | ADOPTED | AMENDED | ACTIVITY |
|--------------------|-----------------------|----------|---------|-----------------|
| GL NUMBER | DESCRIPTION | BUDGET | BUDGET | THRU 09/30/2015 |
| Dept 253: TREAS | URER | | | |
| 101-253-706.001 | SALARY & WAGES | 23,000 | 23,000 | 11,500 |
| 101-253-706.002 | DEPUTY WAGES | 14,000 | 14,000 | 5,713 |
| 101-253-727.002 | POSTAGE | 3,000 | 3,000 | 1,270 |
| Totals for Dept 25 | 3-TREASURER | 40,000 | 40,000 | 18,483 |
| Dept 265: BUILDI | NG & GROUNDS | i i | | |
| 101-265-920.000 | UTILITIES | 6,670 | 6,670 | 2,719 |
| 101-265-956.000 | MAINTENANCE | 8,205 | 8,205 | 7,629 |
| Totals for Dept 26 | 5-BUILDING & GROUNDS | 14,875 | 14,875 | 10,348 |
| Dept 294: GENEF | RAL GOVERNMENT | Original | Amended | Actual |
| 101-294-725.000 | FICA/MED MATCH | 7,550 | 7,550 | 3,799 |
| 101-294-727.001 | SUPPLIES | 5,795 | 5,795 | 1,638 |
| 101-294-728.000 | TELEPHONE | 4,200 | 4,200 | 2,210 |
| Totals for Dept 29 | 4-GENERAL GOVERNMENT | 17,545 | 17,545 | 7,647 |
| Dept 400: PLANN | ING COMMISSION | | | |
| 101-400-707.000 | PER DIEM | 7,150 | 7,150 | 2,850 |
| 101-400-801.005 | PLANNING CONSULTANT | 14,700 | 14,700 | 7,350 |
| Totals for Dept 40 | 0-PLANNING COMMISSION | 21,850 | 21,850 | 10,200 |
| Dept 446: ROAD | COMMISSION | | | |
| 101-446-801.002 | CONTRACTED SERVICES | 60,000 | 105,000 | 108,251 |
| Totals for Dept 44 | 6-ROAD COMMISSION | 60,000 | 105,000 | 108,251 |
| Dept 851: INSUR/ | ANCE | | | |
| 101-851-805.000 | INSURANCE | 20,000 | 22,000 | 23,670 |
| Totals for Dept 85 | 1-INSURANCE | 20,000 | 22,000 | 23,670 |
| | TOTAL APPROPRIATIONS | 308,800 | 355,800 | 246,043 |

