

# Navigating the Budgeting Process

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# Introduction

- Budgets for townships are legally mandated revenue raising and expenditure plans. (PA 2 of 1968)
- Today's session will provide you with:
  - an overview of the budgeting process,
  - accounting integration,
  - some useful tools in developing revenue and expenditure line items and,
  - an understanding of the legal requirements for budget approval.

# The Budgeting Cycle

**Budgeting is not an event in time—it is a cycle!**



# Overview of the Budget Process

- PA Act 2 of 1968 the Uniform Accounting and Budgeting Act
  - Requires adoption of a budget
  - Designates responsibilities among officials
    - Chief administrative officer
    - The township board – the General Appropriations Act
  - Defines procedures to follow
  - Requires specific information to be provided
    - Beginning balance (previous year estimated fund balance)
    - Revenues
    - Expenditures
    - Year end balance (estimated fund balance [BB+R-E=YEB])
  - Requires budgets to be balanced for each fund

# Budgeting Responsibilities

- Township supervisor has responsibility for budget preparation
  - The township board can designate another elected official to prepare the budget
  - The township board can assign the responsibility to a superintendent (charter township) or manager (charter or general law)

# Budgeting Responsibilities

- Departments provide estimates of anticipated expenditures for the new budget year
  - required in charter townships 150 days prior to the beginning of the next fiscal year
- The budget is presented to the township board according to the time schedule developed by the board
  - Required in charter townships 120 days prior to the beginning of the next fiscal year

# Budgeting Responsibilities

- The township board holds a public hearing on the budget
- The township board adopts the budget by approving a General Appropriations Act

# Required Information

- Beginning fund balance
- Revenues and expenditures for the most recently completed fiscal year; Estimated amounts for the current year, and estimate by source and use for the ensuing year
- Estimate of ending fund balance for the current year, amounts needed for contingencies, and other information deemed necessary



# What is Fund Balance??

- Fund Balance, is the Township's 'equity' in its 'net current assets' (governmental fund types).
- Formula is  $\text{Assets} - \text{Liabilities} = \text{Equity}$
- Beginning Fund Balance typically is found in annual financial statements

	Mar 31, 2010				
	Debit		Credit		
101-000-001 Cash-checking	401,422.00				
101-000-027 Deinqent Taxes Recievable	4,500.00				
101-000-202			50,000.00		
101-000-390 Fund Balance			279,500.00		
101-000-401 Property Taxes			165,694.00		
101-000-440 License and Permits			6,471.00		
101-000-576 State Shared Revenue			475,005.00		
101-000-640 Charges for Sevices			4,173.00		663,113.00
101-000-665 Interest & Rents			6,223.00		
101-000-671 Miscell. Revenue			5,547.00		
101-101 Township Board	22,858.00				
101-171 Supervisor	34,568.00				
101-191 Elections	11,765.00				
101-209 Assessing	24,117.00				
101-210 Township Attorney	6,376.00				
101-215 Clerk	26,449.00				
101-253 Treasurer	29,563.00				
101-298 General Govt. Suppl	17,768.00				
101-301 Police	231,155.00				586,691.00
101-336 Fire Dept.	107,202.00				
101-400 Planning Comm	5,783.00				
101-750 Parks	18,039.00				
101-970 Capital Outlay	46,048.00				
101-965-999 Transfers to Other Funds	5,000.00				
<b>TOTAL</b>	<b>992,613.00</b>		<b>992,613.00</b>		<b>76,422.00</b>
					<b>net credit</b>

	April 1, 2010		
	Debit		Credit
101-000-001 Cash-checking	401,422.00		
101-000-027 Deinqunt Taxes Recievable	4,500.00		
101-000-202			50,000.00
101-000-390 Fund Balance			355,922.00
<b>TOTAL</b>	<b>405,922.00</b>		<b>405,922.00</b>

# Current Year Budget Actual and Projected Results

- Typically Produced Directly from Financial Software such as BS&A, Fund Balance, etc.
- QuickBooks Users? Generally have to use 'memorized' reports, and will only be able to track only one budget, while true governmental software tracks, original and amended budgets.

		ACTUAL 2010	Original Budget 2011	AMENDED BUDGET	2011 Year to date	Proposed 2012
<b>PROPERTY TAXES</b>						
403.000	Property Taxes	\$ 149,187	\$ 165,000	\$ 160,000	\$ -	\$ 162,000
434.000	Tax Administration Fee	16,507	15,000	15,000	10,144	15,000
<b>TOTAL PROPERTY TAXES</b>		<b>\$ 165,694</b>	<b>\$ 180,000</b>	<b>\$ 175,000</b>	<b>\$ 10,144</b>	<b>\$ 177,000</b>
<b>LICENSES &amp; PERMITS</b>						
482.000	Building Permits	1,466	2,000	2,000	31	2,000
484.000	Other Permits	5,005	5,000	5,000	5,550	5,000
<b>TOTAL LICENSES &amp; PERMITS</b>		<b>\$ 6,471</b>	<b>\$ 7,000</b>	<b>\$ 7,000</b>	<b>\$ 5,581</b>	<b>\$ 7,000</b>
<b>INTERGOVERNMENTAL</b>						
576.100	State Shared Revenues	475,005	475,000	450,000	237,551	440,000
<b>TOTAL STATE-SHARED REVENUE</b>		<b>\$ 475,005</b>	<b>\$ 475,000</b>	<b>\$ 450,000</b>	<b>\$ 237,551</b>	<b>\$ 440,000</b>
<b>CHARGES FOR SERVICES</b>						
640.000	Miscell. Charges	4,173	6,000	6,000	2,820	6,000
<b>TOTAL CHARGES FOR SERVICES</b>		<b>\$ 4,173</b>	<b>\$ 6,000</b>	<b>\$ 6,000</b>	<b>\$ 2,820</b>	<b>\$ 6,000</b>
<b>INTEREST</b>						
664.000	Interest Income	\$ 6,223	\$ 5,000	\$ 4,100	\$ 2,110	\$ 3,000
<b>TOTAL INTEREST</b>		<b>\$ 6,223</b>	<b>\$ 5,000</b>	<b>\$ 4,100</b>	<b>\$ 2,110</b>	<b>\$ 3,000</b>
<b>OTHER REVENUE</b>						
671.000	Miscellaneous Income	\$ 2,547	\$ 1,500	\$ 1,500	\$ 1,688	\$ 1,500
672.000	Admin. Charges-Other Funds	3,000	5,000	5,000	3,500	5,000
<b>TOTAL OTHER REVENUE</b>		<b>\$ 5,547</b>	<b>\$ 6,500</b>	<b>\$ 6,500</b>	<b>\$ 5,188</b>	<b>\$ 6,500</b>
699.000	Appropriations from Surplus	-	-	80,428	-	274,719
<b>TOTAL OTHER SOURCES</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ 80,428</b>	<b>\$ -</b>	<b>\$ 274,719</b>
<b>TOTAL REVENUES AND OTHER SOURCES</b>		<b>\$ 663,113</b>	<b>\$ 679,500</b>	<b>\$ 729,028</b>	<b>\$ 263,394</b>	<b>\$ 914,219</b>

		ACTUAL 2010	Orig Budget 2011	AMENDED BUDGET	Actual Year to date	PROPOSED 2012
<b>101</b>	<b>Township Board</b>					
702.000	Salaries & Wages	\$ 10,000	\$ 10,000	\$ 10,000	\$ 4,700	\$ 10,500
711.000	Social Security	765	765	765	402	804
740.000	Operating Supplies	819	1,000	1,000	909	1,560
950.000	Seminars & Workshops	3,893	5,000	5,000	2,161	5,000
951.000	Memberships & Dues	7,381	7,680	7,680	3,311	7,910
<b>101-101</b>	<b>Total - Township Board</b>	<b>\$ 22,858</b>	<b>\$ 24,445</b>	<b>\$ 24,445</b>	<b>\$ 11,483</b>	<b>\$ 25,774</b>
<b>172</b>	<b>Township Supervisor</b>					
702.000	Salaries & Wages	\$ 17,409	\$ 18,000	\$ 18,000	\$ 9,000	\$ 19,000
711.000	Social Security	1,332	1,377	1,377	689	1,455
712.000	Hospitalization	6,631	7,375	7,375	3,750	8,000
714.000	Retirement	3,690	3,700	3,700	1,500	4,000
727.000	Office Supplies	2,386	\$ 2,000	\$ 2,000	\$ 825	\$ 2,000
860.000	Mileage Allowance	850	1,500	1,500	500	4,800
950.000	Seminars & Workshops	2,270	2,700	2,700	329	2,500
951.000	Memberships & Dues	-	800	800	225	900
955.000	Miscellaneous	-	500	500	202	500
<b>101-172</b>	<b>Total - Township Supervisor</b>	<b>\$ 34,568</b>	<b>\$ 37,952</b>	<b>\$ 37,952</b>	<b>\$ 17,020</b>	<b>\$ 43,155</b>
<b>191</b>	<b>Elections</b>					
702.000	Salaries & Wages	\$ 10,354	\$ 4,800	\$ 4,800	\$ 2,400	\$ 5,500
736.000	Postage	-	800	800	-	800
740.000	Operating Supplies	1,411	2,000	2,000	1,192	2,500
931.000	Equipment Maintenance	-	3,000	3,000	1,950	2,500
955.000	Miscellaneous	-	500	500	30	500
<b>101-191</b>	<b>Total - Elections</b>	<b>\$ 11,765</b>	<b>\$ 11,100</b>	<b>\$ 11,100</b>	<b>\$ 5,572</b>	<b>\$ 11,800</b>
<b>209</b>	<b>Assessing</b>					
801.000	Assessing Contract	\$ 24,117	\$ 27,000	\$ 27,000	\$ 13,500	\$ 28,000
809.000	Other Contractual Services	-	350	350	-	350
<b>101-209</b>	<b>Total - Assessing</b>	<b>\$ 24,117</b>	<b>\$ 27,350</b>	<b>\$ 27,350</b>	<b>\$ 13,500</b>	<b>\$ 28,350</b>

		ACTUAL 2010	Orig Budget 2011	AMENDED BUDGET	Actual Year to date	PROPOSED 2012
<b>210</b>	<b>Township Attorney</b>					
801.000	Contractual Attorney Fees	\$ 4,506	\$ 5,000	\$ 5,000	\$ 3,743	\$ 5,000
801.003	Fees for MTT services	1,870	-	-	2,460	3,000
<b>101-210</b>	<b>Total - Township Attorney</b>	<b>\$ 6,376</b>	<b>\$ 5,000</b>	<b>\$ 5,000</b>	<b>\$ 6,203</b>	<b>\$ 8,000</b>
<b>215</b>	<b>Township Clerk</b>					
702.000	Salaries & Wages	\$ 17,409	\$ 18,000	\$ 18,000	\$ 9,000	\$ 19,000
711.000	Social Security	1,332	1,377	1,377	689	1,455
712.000	Hospitalization	6,631	7,375	7,375	3,750	8,000
727.000	Office Supplies	1,077	2,500	2,500	1,459	2,500
<b>101-215</b>	<b>Total - Township Clerk</b>	<b>\$ 26,449</b>	<b>\$ 29,252</b>	<b>\$ 29,252</b>	<b>\$ 14,898</b>	<b>\$ 30,955</b>
<b>253</b>	<b>Treasurer</b>					
702.000	Salaries & Wages	\$ 17,409	\$ 18,000	\$ 18,000	\$ 9,000	\$ 19,000
711.000	Social Security	1,332	1,377	1,377	689	1,455
712.000	Hospitalization	6,631	7,375	7,375	3,750	8,000
727.000	Office Supplies	1,225	2,000	2,000	711	2,000
743.000	Printing	2,966	3,000	3,000	1,482	3,500
<b>101-253</b>	<b>Total - Treasurer</b>	<b>\$ 29,563</b>	<b>\$ 31,752</b>	<b>\$ 31,752</b>	<b>\$ 15,632</b>	<b>\$ 33,955</b>
<b>298</b>	<b>General Services</b>					
727.010	Unallocated office supplies	\$ 2,541	\$ 3,000	\$ 3,000	\$ 2,568	\$ 4,000
728.010	Unallocated postage	2,559	3,000	3,100	675	3,750
914.000	Liability Insurance	4,429	10,000	8,000	8,004	10,000
920.000	Public Utilities -	6,684	12,000	10,000	4,155	11,000
932.000	Building Maintenance	1,555	10,000	5,000	435	14,000
<b>101-298</b>	<b>Total - General Services</b>	<b>\$ 17,768</b>	<b>\$ 38,000</b>	<b>\$ 29,100</b>	<b>\$ 15,837</b>	<b>\$ 42,750</b>
<b>301</b>	<b>Police</b>					
808.000	County Contract	\$ 231,155	\$ 211,500	\$ 250,000	\$ 155,000	\$ 265,000
955.000	Miscellaneous	-	5,000	5,000	-	4,000
<b>101-301</b>	<b>Total - Police</b>	<b>\$ 231,155</b>	<b>\$ 216,500</b>	<b>\$ 255,000</b>	<b>\$ 155,000</b>	<b>\$ 269,000</b>

		ACTUAL 2010	Orig Budget 2011	AMENDED BUDGET	Actual Year to date	PROPOSED 2012
<b>336</b>	<b>Fire Department</b>					
702.000	Salaries & Wages	\$ 86,693	\$ 90,000	\$ 95,000	\$ 47,190	\$ 100,000
711.000	Social Security	1,257	1,305	1,400	684	1,450
714.000	Retirement	8,669	4,000	4,000	2,219	5,000
715.000	Worker's Compensation	900	1,300	1,300	-	1,300
718.000	Uniform Allowance	200	250	250	125	250
740.000	Operating Supplies	3,256	13,000	13,000	5,877	16,000
930.000	Vehicle Maintenance	3,783	2,000	26,000	22,942	3,000
931.000	Equipment Maintenance	2,444	810	1,500	1,460	2,000
<b>101-336</b>	<b>Total - Fire</b>	<b>\$ 107,202</b>	<b>\$ 112,665</b>	<b>\$ 142,450</b>	<b>\$ 80,497</b>	<b>\$ 129,000</b>
<b>400</b>	<b>Planning</b>					
801.000	Planning Consultant Fees	\$ 5,783	\$ 9,000	\$ 7,500	\$ 2,555	\$ 6,000
<b>101-400</b>	<b>Total - Planning</b>	<b>\$ 5,783</b>	<b>\$ 9,000</b>	<b>\$ 7,500</b>	<b>\$ 2,555</b>	<b>\$ 6,000</b>
<b>751</b>	<b>Parks</b>					
702.000	Salaries & Wages	\$ 9,958	\$ 15,000	\$ 18,000	\$ 9,713	\$ 20,000
711.000	Social Security	762	1,148	1,377	743	1,530
740.000	Operating Supplies	4,105	6,336	6,000	952	6,000
920.000	Public Utilities	3,144	4,000	4,000	2,411	4,200
930.000	Building Maintenance	-	5,000	5,000	813	3,000
955.000	Miscellaneous	70	750	750	-	750
<b>101-751</b>	<b>Parks</b>	<b>\$ 18,039</b>	<b>\$ 32,234</b>	<b>\$ 35,127</b>	<b>\$ 14,632</b>	<b>\$ 35,480</b>
<b>970</b>	<b>CAPITAL OUTLAY</b>					
	<b>Capital Outlay:</b>					
970.000	Capital Outlay	\$ 46,048	\$ 78,000	\$ 78,000	\$ 2,388	\$ 250,000
<b>101-900</b>	<b>Capital Outlay</b>	<b>\$ 46,048</b>	<b>\$ 78,000</b>	<b>\$ 78,000</b>	<b>\$ 2,388</b>	<b>\$ 250,000</b>
	<b>OTHER FINANCING USES</b>					
965-245	Public Improvement Fund	\$ 5,000	\$ 26,250	\$ 15,000	\$ -	\$ -
<b>101-965</b>	<b>Other Financing Uses</b>	<b>\$ 5,000</b>	<b>\$ 26,250</b>	<b>\$ 15,000</b>	<b>\$ -</b>	<b>\$ -</b>
<b>AND OTHER FINANCING USES</b>		<b>\$ 586,691</b>	<b>\$ 679,500</b>	<b>\$ 729,028</b>	<b>\$ 355,217</b>	<b>\$ 914,219</b>



# Estimating Year End Fund Balance

- Usually dictated in the budget document
- Ending Balance from Previous Year minus anticipated use of fund balance
- Of the budgets presented in the previous slides what is planned use of fund balance for the current budget year? How about 2012?
- Finally, why no property tax revenues?

## How to Calculate a Year-End Fund Balance

Fiscal year April-March 31

Year end Balance Estimates Made on September 30, 2010

	Example A		Example B
	Surplus		Deficit
Fund Balance as of prior Fiscal year 3-31	\$ 355,922		\$ 355,922
Revenue as of September 30, 2010	263,394		263,394
Expenditures as of September 30, 2010	(355,217)		(355,217)
Change in fund balance	(91,823)		(91,823)
Fund balance September 30, 2010	264,099		264,099
Estimated revenues balance of fiscal year	385,206		360,000
Estimated expenditures balance of fiscal year	(373,811)		(625,000)
Estimated year end fund balance 3-31-2011	\$ 275,494		\$ (901)
If your expectations at September 30th, is no overall increase in expenditures, or revenue then Fund Balance projection should be:			
Fund Balance per Audited Financials	\$ 355,922		
Appropriation of prior year budget in current budget	(80,428)		
	\$ 275,494		

# Projected Fund Balance March 2012

Projected Fund Balance March 31, 2011	\$	275,494
Proposed Revenues	\$	914,219
Less Appropriation of Prior Year Budget	\$	(274,719)
Proposed Expenditures		(914,219)
Projected Fund Balance March 31, 2012	\$	775
		19

# What Is A Balanced Budget?

- From *Building A Better Budget* by Larry Merrill
  - The correct definition of a balanced budget is “estimated revenues plus estimated current year-end surplus must equal or exceed estimated expenditures plus estimated current year-end deficit.”
- In other words estimated revenue + estimated fund balance – estimated expenditures = 0 or more

# Fund Balance Surplus

- Operational needs 20-25% of budget generally is sufficient, although may be higher depending on other factors like economic dependency
- Savings for specific purpose
- Use of other “rainy day funds”

# New Accounting Standards Impact Reporting for Fund Balance

- Old Standards: Reserved & Unreserved- and use of “designations” to show intended use of Unreserved Fund Balance
- New Standards(GASB 54): Non Spendable, Restricted, Committed, Assigned, and Unassigned

# How To Implement New Standard

- Restricted and Non Spendable Categories all done by 'default' e.g. trust corpus (non spendable), Special Revenue Fund Balance (generally restricted by very nature of revenue source).
- Committed-must be done by formal action of Board, (resolution/ordinance), Assigned-by *Intent of the Board*.

# Implementation –GASB 54 Wrap Up

- *Intent of Board* for purposes of “Assigned” may be difficult to discern-give authority to Supervisor or Officers in Budget Resolution?
- “*Unassigned*” Category is default for Fund Equity not “Restricted”, “Committed”, “Non Spendable”, in the General Fund only



# Other Requirements

- Township must use “modified accrual” method of accounting, and “fund system” for “governmental operations”
- State requires us of it’s “Uniform Chart of Accounts”

# Which Fund Types Require Budgets Under State Law?

- General Fund, and Special Revenue Funds must have annual budgets.
- Debt Service, Capital Projects, Proprietary Fund Budgets are optional
- Some Townships have ordinances or policies requiring annual budgets for all funds

# Restricted Funds

External restrictions:

Voted millage special revenue funds

Statutory-liquor law enforcement, building code revenues

Internal restrictions:

Budget stabilization fund (MCL 141.441)

Public improvement fund (MCL 141.261)

Township improvement revolving (MCL 41.735b)

All require budgets outside of the general fund

# Michigan Law Requires Use of a Standardized Accounting System

- Annual budget must be prepared using uniform chart of accounts
- The Michigan chart of accounts uses 9 digits, with an option for an additional three numbers for “sub accounts”:

# Structure of Uniform COA

- XXX fund number, for example, the general fund is 101
- XXX department number, for revenues, balance sheet accounts (assets, liabilities and equities), the department number is 000. Expenditure accounts start with 101, which is the township board
- XXX account number- under the state's uniform system, asset accounts are 001-199, liability and equity accounts are from 200-399, revenues are from 400-699, expenditure accounts are from 700-999

# State Uniform Chart of Accounts

- The web address to obtain this publication:

[http://www.michigan.gov/documents/uniformchart\\_24524\\_7.PDF](http://www.michigan.gov/documents/uniformchart_24524_7.PDF)

- Or call the department at 517-373-3221.

# Chart of Accounts Examples

- 101-000-001-general fund cash
- 206-000-001-fire fund cash
- 101-253-706-treasurer's salary (recorded in general fund department treasurer)
- 206-336-706- fire department salary/wages (assumes that this township has a special revenue fund for fire operations)

# The Budget Development Process

- The supervisor should:
  - develop forms to compile budget requests from departments,
  - develop a budget calendar, working back from the date when the board should adopt the budget and,
  - develop a budget narrative.



# Use of Budget Forms

- Encourage departments to:
  - compile as much historical data on each line item as possible to develop trends,
  - evaluate programs and operations within their department and,
  - use a narrative to explain significant changes or new program requests.

**Alpha Township  
2002 Budget Worksheet  
Operating Supplies**

**Department No.** \_\_\_\_\_  
**Department Name** \_\_\_\_\_  
**Line Item Number** \_\_\_\_\_

2000 Budget Request \_\_\_\_\_  
2001 Budget Request \_\_\_\_\_

**Planned Significant Expenditures:**[illegible]

# BS&A Software's Automated Approach

File View Navigation Data Entry Tasks Reports Utilities BS&A Applications Help



### Application Views

- GL Details
- Manual Journal Entry
- Tables: Budget A...
- Program Setup

### Quick Search

GL Number F4

### Notifications

#### Recurring Journal Entries

1 by amount...

None by percent

[View All Recurring JEs](#)

#### Unposted Journal Entries:

None

### View GL

Depart  
Category

1. Gr

Period

07/31

08/31

09/30

10/31

11/30

12/31

01/31/2011

02/28/2011

03/31/2011

04/30/2011

05/31/2011

- Post Manual Journal Entries...
- Create an Interest Allocation Journal Entry...
- Setup Recurring Journal Entries...
- Batch Add Budget Amendments...
- Create or Edit Budget...
- Create or Edit Sub-Project Budget...
- Spreadsheet Budget Analysis
- Long-Term Budget Forecasting...
- GASB34 Adjustments...
- Deposit Creation...
- View Deposits...
- Check and Deposit Reconciliation...

Project:

Create Budget Spreadsheet...

Create Budget Spreadsheet For Departments...

Import Budget From Spreadsheet...

\$0.00

\$0.00

\$0.00

\$0.00

\$0.00

\$0.00

\$0.00

\$0.00

\$0.00

\$0.00

\$0.00

\$0.00

\$0.00

\$0.00

\$0.00

\$0.00

- Manual Journal Entry
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### Quick Search

GL Number

F4

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#### Recurring Journal Entries

1 by amount...

None by percent

[View All Recurring JEs](#)

#### Unposted Journal Entries:

None

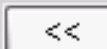
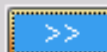
Destination Folder: C:\Documents and Settings\gl\Desktop\

Fund: 101

Account Type: Revenues And Expenditures

### Available Departments

Dept	Description
276	
301	Police
336	Fire
371	Inspection Department
400	Planning Department
536	Engineers/Engineering
751	Building/Grounds
965	Other Uses



All

None

### Spreadsheets To Be Created

Dept	Description
441	Deptment Of Public Works

### Budget Options

Budget Level
<input checked="" type="checkbox"/> 10 PROJECTED
<input checked="" type="checkbox"/> 11 DEPT REQ
<input type="checkbox"/> 11 RECOMMEND
<input type="checkbox"/> 11 APPROVED

☐ Include Current Adopted Budget

For current/previous year budgets show:

Amended Budget

Calculate YTD values as of:

12/31/2010

☐ Lock Spreadsheet Columns

OK

Cancel

				2010-11	2010-11	
GL Number	Description	YTD As Of 06/30/2010	2009-10 Projected	2010-11 Requested	RECOMMENDED	APPROVED
--- Appropriations ---						
101-441-740.000	OPERATING SUPPLIES	14,804.56	6,650.00			
101-441-740.103	SUPPLIES - SPRING CLEAN UP	1,960.28	10,000.00			
101-441-778.000	EQUIPMENT MAINT SUPPLIES	0.00	0.00			
101-441-780.000	SEWER MAINTENANCE SUPPLY	0.00	0.00			
101-441-801.000	PROFESSIONAL/CONSULTANT	0.00	0.00			
101-441-805.000	TREE TRIM/LAWN MAINT	0.00	0.00			
101-441-810.000	CONTRACT RUBBISH	935,074.71	948,350.00			
101-441-811.000	INCINERATOR	190,584.77	230,000.00			
101-441-813.000	WEED CUTTING	271,394.06	275,000.00			
101-441-815.000	BOARD UPS / CLEAN UPS	8,017.36	35,000.00			
101-441-850.000	TELEPHONE	9,515.43	8,000.00			
101-441-920.000	UTILITIES	4,738.22	3,500.00			
101-441-926.000	STREET LIGHTING	489,664.83	435,000.00			
101-441-931.000	BUILDING MAINTENANCE	1,415.99	1,500.00			
101-441-933.000	EQUIPMENT MAINTENANCE	1,470.38	1,500.00			
101-441-942.000	BUILDING RENTAL	20,000.02	20,000.00			
101-441-943.000	EQUIPMENT RENTAL	0.00	0.00			
101-441-947.000	MOTOR EQUIPMENT RENTAL	75,600.00	75,600.00			
101-441-958.000	SUBSCRIPTIONS/MEMBERSHIPS	0.00	0.00			
101-441-960.000	EDUCATION/TRAINING	0.00	0.00			
101-441-974.000	CAPITAL IMPROVEMENTS	0.00	0.00			
101-441-974.100	VEHICLES	0.00	0.00			
101-441-977.000	EQUIPMENT	0.00	0.00			
Total Appropriations:		2,024,240.61	2,050,100.00	0.00	0.00	0.00

# Budget Calendar

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

# Financial Trends Projections

- Revenue Indicators
  - Declining state shared revenues
  - Declining or negative growth in property taxes
  - Decreasing revenues from user charges
- Expenditure Indicators
  - Increasing net operating expenditures/dollars per capita
  - Increasing number of employees per capita
  - Increasing fringe benefit costs as a percentage of salaries and wages (?)



# Financial Trends Projections

- Operating Position Indicators
  - Consistent enterprise fund losses
  - Declining general fund unrestricted fund balance
- Capital Indicators
  - Declining level of expenditures for maintenance and repair
  - Decline of capital outlay

# Evaluating Programs/Operations

- Spend time with the board/department heads evaluating programs and services. Suggestions:
  - Capital outlays
  - Contracting existing services
  - Changes to staff
  - Technology improvements
  - Fringe benefit costs
  - Service enhancement/elimination
  - Central purchasing
  - Changing pay structure (e.g. overtime)

# Evaluating Programs/Operations

- Review insurance
  - Increase deductibles
- Request proposals for professional services
  - Attorney
  - Engineer
  - Auditor
  - Planner
- Charge backs
  - Water/sewer
  - Fire/police
  - Building Department (PA 245 of 1999)

# Evaluating Programs/Operations

- Millage rates
- Other fees
  - Property tax administration fee
  - 3% penalty
  - Permits
  - Cemetery
  - Hall rental
- Water/sewer rates
  - System integrity
  - Cost of service study

# Budget Narrative

- Short range policies with budgetary impacts
- Components in the township's capital improvement plan that will be implemented
- Mandated costs i.e. salaries and wages, debt service
- How to handle wage increases
- Fringe benefit formulas
- New revenue sources
- Directions to hold the line or propose new programs
- Three to five year projections for capital outlays

# Estimating Revenues

- Prior year surplus
- Real and personal property taxes
- Property tax admin. Fee/penalties
- Local revenues
- State shared
- Other financing sources

# Property Taxes

- Taxable value v. Assessed value
- Millage rate=\$1.00 of revenue for every \$1,000 of taxable value
- Example: 1.50 mills on taxable value of \$50,000=\$75.00 of revenue
- Above example assumes rate after required “roll backs”

# “Headlee” Rollback

- Constitutional-permanent reduction in authorized tax rates
- “Compound millage reduction fraction”:  
Prior year CRMF x current year millage reduction fraction
- Current year reduction fraction determined by equalization, but formula is:  $(\text{prior year TV} - \text{current yr losses}) \times \text{inflation rate} / \text{current year TV} - \text{current year additions}$



# Truth In Taxation Rollback

- State law used as a mechanism to ensure that local units do not receive any additional revenues from assessment increases without holding a public hearing
- Formula:  $\frac{\text{prior year TV} - \text{current yr losses}}{\text{current year TV} - \text{current year additions}}$  note: calculated by equalization
- Can set millage higher if hold public hearing

## Rollback Calculations

2009 NET EFFECTIVE  
TAXABLE VALUE

Millage Type	2008		2009 CMRF	2009 Max Rate With Hearing	2009 (T in T)	Max Rate W/O Hearing	Revenue With Hearing	Revenue Without Hearing	Increase With Hearing
	2008 Tax Rate	After Rollback							
55,000,000.00									
Operating:									
General Fund	1.0943	1.0943	0.9937	1.0874	0.9752	1.0671	59,807.00	58,690.50	1,116.50
Fire	2.9649	2.9649	0.9937	2.9462		2.8913	162,041.00	159,021.50	3,019.50
Total	<u>4.0592</u>	<u>4.0592</u>		<u>4.0336</u>		<u>3.9584</u>	<u>221,848.00</u>	<u>217,712.00</u>	<u>4,136.00</u>
Debt									
Drains	0.2704	0.2704		0.2900		0.2636	15,950.00	14,498.00	1,452.00
Total	<u>0.2704</u>	<u>0.2704</u>		<u>0.2900</u>		<u>0.2636</u>	<u>15,950.00</u>	<u>14,498.00</u>	<u>1,452.00</u>
Grand Total	<u>4.3296</u>	<u>4.3296</u>		<u>4.3236</u>		<u>4.2220</u>	<u>237,798.00</u>	<u>232,210.00</u>	<u>5,588.00</u>

2.41%

# Property Tax Administrative Fee

- Adopted by resolution of the township board
- Up to 1%
  - Can not be applied to special assessments
  - Can be on summer taxes only
- Revenues generated can only be used to offset costs of assessing, collecting and defending the tax roll
- Must document that costs exceed revenues
- See the MTA website for an adopting resolution sample

# Late Penalty Charges

- Adopted by resolution of the township board
- 3% penalty on taxes paid between February 15<sup>th</sup> and March 1<sup>st</sup>
  - Cannot charge on special assessments
  - The township board, by resolution, can waive the penalty on properties that have summer deferments
  - Cannot charge the penalty if the tax bills are not sent out by December 31
- See the MTA website for an adopting resolution sample

# Review Locally Generated Revenues

- User fees-cemetery, recreation, emergency services, etc.
- Fees and charges.
- Fines, interest and rents.
- Miscellaneous.

# Calculating Locally Generated Revenues

- Generally do not comprise a large portion of the budget
- Sometimes most “volatile”
- Should consider:
  - Trends-historical data
  - Rates-are costs being covered? How often are rates reviewed?
  - Amounts-how much can reasonably be anticipated?
  - Restrictions-any external or internal restrictions? e.g. code enforcement

# State Shared Revenues

- Can be largest source of revenues.
- Now based solely on sales tax.
- [Http://www.Treas.State.Mi.Us/apps/findrevshareinfo.Asp](http://www.Treas.State.Mi.Us/apps/findrevshareinfo.Asp).
- Funding for the state revenue sharing program consists of the following dedicated tax revenues:
  - Constitutional - 15% of the 4% gross collections of the state sales tax; .
  - Statutory - 21.3% of the 4% gross collections of the state sales (IF appropriated).

# The 2000 Census Impact On Revenue Sharing

## Increased population 20%

<u>Oct 2010</u>	<u>Dec 2010</u>	<u>Feb 2011</u>	<u>Apr 2011</u>	<u>June 2011</u>	<u>Sept 2011</u>	<u>Oct 2011</u>	<u>Dec 2011</u>
\$100	\$100	\$100	\$120	\$120	\$120	\$120	\$120
			+\$20	+\$20	+\$20		

## Decreased population 20%

<u>Oct 2010</u>	<u>Dec 2010</u>	<u>Feb 2011</u>	<u>Apr 2011</u>	<u>June 2011</u>	<u>Sept 2011</u>	<u>Oct 2011</u>	<u>Dec 2011</u>
\$100	\$100	\$100	\$80	\$80	\$80	\$80	\$80
			-\$20	-\$20	-\$20		



**OTTAWA COUNTY  
ALLENDALE TWP. 70-1010**

	<b>Oct.</b>	<b>Dec.</b>	<b>Feb.</b>	<b>April</b>	<b>June</b>	<b>August</b>
<b>Constitutional:</b>	\$148,061	\$134,748	\$146,913	\$123,190	\$142,454	\$138,730
<b>Statutory:</b>						
Statutory Payment:						
<b>Total:</b>	\$148,061	\$134,748	\$146,913	\$123,190	\$142,454	\$138,730

**Total FY2011 Constitutional: \$834,096**

**Total FY2011 Statutory:**

**Total FY2011 Payments: \$834,096**

# Expenditures

- Preplanning:
- Budget statement should be reviewed so proposals conform to pre-established plans
- Capital improvement or strategic plans should be identified and incorporated into the expenditure projection
- Avoid using % increases
- Avoid same as last year, and reliance on budget amendments

# Personnel Costs

- Generally predictable and comprise 70-80% of the total expenditures
- Time consuming if numerous employees and line items
- Strategies:
  - Separate line items for elected officials, department heads and staff
  - Salary resolution included in budget package to the board

# Employee Salaries and Wages

- Degree of complexity depends on the sophistication of compensation system:
  - Union contracts
  - Employee wage scales based on job descriptions
  - Across the board increase applicable to all employees
  - General rule-compensation for non elected officials are set by township board

## 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

# Payroll Taxes Unemployment

- FICA taxes require matching 6.20% of first \$ 106,800 (social security)
- Medicare 1.45% of all covered wages
- Some employees exempt from both
- Unemployment-most townships are reimbursing, only have to budget expected reimbursements
- Taxable employers: rate x first \$9,500

# Supplies and Materials

- Measure against historical trends
- Some townships charge all to central account (general fund, general government)
- As a minimum, recommend that certain specific supplies (e.g. tax preparation) be charged to appropriate cost centers (restricted revenue issue)
- Must balance simplicity with usefulness of tracking by department

# Contractual Services

- Major services fire contracts, assessing, roads generally provided in a specific cost center
- Professional services such as legal and auditing may be allocated to more than one cost center, e.g. Legal split between general services, zoning, planning prosecution



# Debt Service

- Debt paid directly by operating accounts, general fund, fire, etc., still require to be budgeted.
- Debt paid by debt service funds no longer require budgets under state law.

# Equipment/Capital Improvement

- Not reliant on historical trends, should be justified on it's own merits.
- Needs to be prioritized.
- Consider using the Public Improvement Fund.

# Contingency

- Budget operational surplus.
- Care should be taken to avoid “fudge factor” in budgets.

# Elected Officials Compensation

- Can be established in one of three ways
  - By the electors at an annual meeting
  - By township board resolution
  - By a salary compensation commission

# Electors At Annual Meeting

- Board passes a resolution 30 days prior to holding the annual meeting (MTA recommends a separate resolution for each office)
  - Must state the date within the next fiscal year when the salaries become effective
- Electors approve the salaries of all elected officials
  - If trustees are paid per meeting the per meeting rate is set by the township board and not the electors

# Electors At Annual Meeting

- Once set, cannot be changed by the township board
- Electors can alter the amount stated in resolutions, but cannot reduce salary below what was paid in the previous year
- If the electors fail to act on the proposed compensation the amounts approved in the board resolution become effective

# Township Board Resolution

- MTA recommends a separate salary resolution for each official (Attorney General opinion 6422)
- Salary increases are subject to referendum if a petition signed by at least 10% of registered voters is submitted to the township clerk within 30 days of adoption of the salary resolution
  - Board must schedule an election
  - Salary adjusted as of the date the election is certified by the board of canvassers

# Salary Compensation Commission

- Applicable to both general law and charter townships
- Established by adopting an ordinance by resolution
- Establishment of a commission is subject to referendum within 60 days of adoption of the ordinance (5% if registered voters)
- A commission could be abolished by repealing the ordinance creating it and then publishing the ordinance. The repealing ordinance could be subject to a referendum



# Salary 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 meeting rate)

# Adopting the Budget

- The required public hearing
- Final changes to the budget
- The General Appropriations Act
- Budget monitoring/amendments

# The Required Public Hearing

- Hearing requirements
  - Publish a notice in a newspaper
    - General law townships at least 6 days prior to the hearing
    - Charter townships at least 7 days prior to the hearing
    - The notice should include the statement “**The property tax millage rate proposed to be levied to support the proposed budget will be a subject of this hearing.**” The statement must be printed in 11-point boldfaced type.

# Public Hearing (Continued)

A public hearing is never a stand alone meeting. It is always an agenda item for a regular or special meeting.

- The Supervisor opens the public hearing at the scheduled time
- Offer brief overview of the proposed budget
- Allow citizen comment (can have rules for public comment)
- Close public hearing
- A charter township with a fiscal year that is the calendar year must have conducted the budget public hearing by December 15

### 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 TOWNSHIP  
2012 PROPOSED BUDGET

A PUBLIC HEARING WILL BE HELD ON XXX XXXXXXXX at approximately 7:00 p.m. in the Cherry Lane Township Hall, 123 Main Street, Cherry Lane Michigan on the following proposed budget for March 31, 2012:

General Fund	\$ 914,219
--------------	------------

THE FOLLOWING PROPERTY TAX MILLAGE RATE PROPOSED TO BE LEVIED TO SUPPORT THE ABOVE PROPOSED BUDGET WILL BE A SUBJECT OF THIS HEARING:

<u>Operating</u>	Rate
General	0.9800
<b>Operating Total</b>	<b>0.9800</b>
<u>Debt</u>	
Chapter 20 Drains	0.0500
<b>Debt Total</b>	<b>0.0500</b>
<b>Grand Total</b>	<b>1.0300</b>

The proposed 2012 budget documents are available at the Township Clerk's Office for public examination.

Cherry Myway, Clerk  
Cherry Lane Township

Individuals with disabilities requiring auxiliary aids or services should contact Sherry Myway Clerk, Cherry Lane Township , 123 Main Street, Cherry Lane, MI XXXXX, phone number xxx-xxx-xxxx.

PUBLISHED: March XX, 2011

# Final Changes

- Changes can be made to the budget based on public comment at the public hearing and/or based on board comments prior to adoption of the budget
- Additional public hearings are optional
- The budget can be adopted following the public hearing, but that may not present the best public image. The public may believe their comments were ignored.

# Adopting The Budget (The General Appropriations Act)

- All townships are required to adopt a budget prior to the beginning of the townships new fiscal year
- If a budget has not been adopted by the beginning of the new fiscal year there is no authorization to spend money. The township stops functioning.



# 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

# The General Appropriations Act

- Is a financial, operating, and capital expenditure plan
- Is the townships written financial policy
- Is required for all funds (except trust and agency)
- Must include tax levies and purposes
- Can include rate adjustments on user fees
- Identifies revenues by source
- Identifies expenditures
- Identifies inter-fund transfers

**ACME TOWNSHIP GENERAL APPROPRIATIONS ACT  
FISCAL YEAR 2009-10  
RESOLUTION #R-2009-14**

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 June 15, 2009 and a public hearing was held on the proposed budget on June 22, 2009.

**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 2008-09 based on Acme Township's statutory 1 mill (subject to the Headlee Amendment), State Revenue Sharing and various miscellaneous revenues as listed in the proposed budget:

### **General Fund:**

2009-10 Expected Revenues Only	\$729,170
Expected Revenue plus Fund Balance Forward	\$1,711,107

### **Fire Fund: (from portion of 2.25 mill Emergency Services Special Assessment)**

2009-10 Expected Revenues Only	\$608,812
Expected Revenue plus Fund Balance Forward	\$880,257

### **Township Community Policing Officer Fund: (from portion of 2.25 mill Emergency Svcs Sp. Assmt.)**

2009-10 Expected Revenues Only	\$160,482
Expected Revenue plus Fund Balance Forward	\$251,504

### **Cemetery Fund:**

2009-10 Expected Revenues Only	\$3,600
Expected Revenue plus Fund Balance Forward	\$6,589

Liquor Control Fund	
2009-10 Expected Revenues Only	\$0
Expected Revenue plus Fund Balance Forward	\$70,816
Heritage Fund:	
2009-10 Expected Revenues Only	\$3,000
Expected Revenue plus Fund Balance Forward	\$3,229
Shoreland Preservation Fund:	
2009-10 Expected Revenues Only	\$3,156,210
Expected Revenue plus Fund Balance Forward	\$3,206,378
Farmland Preservation Fund:	
2009-10 Expected Revenues Only	\$316,162
Expected Revenue plus Fund Balance Forward	\$1,181,508
Oil & Gas Lease Fund:	
2009-10 Expected Revenues Only	\$22
Expected Revenue plus Fund Balance Forward	\$4,351
New Urbanist Town Center Fund:	
2009-10 Expected Revenues Only	\$137
Expected Revenue plus Fund Balance Forward	\$27,591
Township Improvement Revolving Fund:	
2009-10 Expected Revenues Only	\$34
Expected Revenue plus Fund Balance Forward	\$30,068
Township Zoning Takings Self-Insurance Fund:	
2009-10 Expected Revenues Only	\$750
Expected Revenue plus Fund Balance Forward	\$50,750

## **SECTION 7: ESTIMATED EXPENDITURES**

Estimated General Fund expenditures for fiscal year 2009-10

Various Township activities (cost centers) are as follows:

Township Board Expenditures:	\$186,407
Supervisor's Expenditures:	37,695
Election Expenditures:	12,541
Assessor's Expenditures:	42,904
Clerk's Expenditures:	64,620
Board of Review Expenditures:	1,061
Treasurer's Expenditures:	73,152
Buildings/Grounds Expenditures:	42,370
Cemetery Expenditures:	0
Planning/Zoning Expenditures:	133,173
Maintenance Expenditures:	105,784
Retirement Plan Management Expenditures:	2,000
Insurance Expenditures:	15,500
Self-Insurance Expenditures:	0
Transfers Out:	150,000
Capital Outlay:	0
Other Expenditures:	<u>8,400</u>
<b>Total:</b>	<b><u>\$875,609</u></b>

**Other Fund Expenditures:**

Fire Fund:	\$618,788
Township Community Policing Officer Fund:	\$72,901
Cemetery Fund	\$4,100
Liquor Control Fund	\$70,816
Heritage Fund	\$1,200
Shoreline Preservation Fund:	\$4,042,505
Farmland Preservation Fund:	\$1,050,500
Oil & Gas Lease Fund:	\$0
New Urbanist Town Center Fund:	\$25,000
Township Improvement Revolving Fund:	\$0
Zoning Takings Self-Insurance 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 2009-10 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.

## **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)	\$75/meeting
Supervisor	\$30,000/year
Clerk	\$37,008/year
Deputy Clerk	\$15.89/hour for 936 hours
Treasurer	\$37,008/year
Deputy Treasurer	\$15.53/hour for 910 hours
Township Manager	\$51,850/year
Parks & Maintenance Supervisor	\$26.57/hour for 2080 hours
Zoning Administrator	\$17.25/hour for 2080 hours
Administrative Assistant	\$12.44/hour for 2080 hours
Planning Commission & ZBA Chair Per Diems	\$100/meeting
Planning Commissioner and ZBA Member Per Diems	\$75/meeting
Bayside Park Caretaker	\$7.50/hour for 235 hours
Sayler Park Caretaker	\$9.00/hour for 295 hours
Board of Review Members	\$15.00/hour
Election Precinct Chairpersons	\$10/hour plus \$35.00
Election Precinct Workers	\$10/hour

#### **SECTION 14: BUDGET MONITORING**

Whenever it appears to the Chief Administrative Officer or the Township Board that the actual and probable 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 for the current fiscal year. Such recommendations shall include proposals for reducing appropriations, increasing revenues, or both.

#### **SECTION 14: BOARD ADOPTION**

Motion made by F. Zarafonitis, seconded by E. Takayama to adopt the foregoing resolution.

Upon roll call vote, the following voted aye: Dunville, Hardin, Kladder, Scott, Takayama, Wikle, Zarafontiis

The following voted nay:                      None

# Financial Policies

- Line item vs. departmental or other method- flexibility vs. control (micro-managing)
- Transfers between accounts within activities:
  - Could limit amount
  - Could limit type
- Who is authorized to spend and how much

# Budget Monitoring/Amendments

- The chief administrative officer and township board have responsibility for management of the budget
- Cannot legally spend money without the expenditure being appropriated in a budget
- Charter Townships must provided Quarterly financials-all townships should consider monthly
- Amendments are approved by a majority of the township board, and are recorded in the minutes

# Budget Monitoring

- Periodic review of programs, functions, activities
- Progress toward accomplishing goals
- Making efficient use of resources
- Provides accountability and information on which to base improvements

# Budget Amendments

- Has the township adopted a line item or an activity based budget?
- Most or all amendments are done by the township board
- Some amendments may be done by the chief administrative officer as authorized in the General Appropriations Act

# Budget Amendments

- Line item budget
  - Any time a proposed expenditure will exceed the budgeted line item amount
    - Amendment should be completed before the expenditure is made/approved
    - Some accounting software will inform the clerk when a line item is exceeded

# Budget Amendments

- Activity/cost center (department) budget
  - Must be done anytime a proposed expenditure will exceed the budgeted expenditures for that activity less the budgeted salaries and benefits
  - The township board can authorize a department head to move money between line items within the departments budget without board approval except the line items budgeted for salaries and benefits



# Budget Amendment Methods

- Decrease another activity center budget which contains an obvious budget surplus
- Decrease the contingency activity center budget
- If revenues exceed budgeted amounts, amend both the revenues and expenditures by increasing both budgets
- Decrease the estimated fund balance

10/19/2010	CHERRY LANE TOWNSHP-FYE MARCH 31, 2011			
	SEPTEMBER 30, 2010			
		2010-11	2010-11	2010-11
		ADOPTED	AMENDED	ACTIVITY
GL NUMBER	DESCRIPTION	BUDGET	BUDGET	THRU 09/30/2010
Fund 101: GENERAL FUND				
101-000-401.001	CURRENT PROPERTY TAXES	124,000	110,000	0
101-000-402.001	DELINQ PROPERTY TAX	1,400	1,400	14,204
101-000-447.001	PROPERTY TAX ADMIN FEE	55,000	50,000	36,567
101-000-451.000	LICENSES & PERMITS	4,500	4,500	2,845
101-000-451.001	PLANNING REVENUES	8,500	8,500	6,513
101-000-452.000	SIGN LEASES	5,400	5,400	4,425
101-000-539.000	STATE SHARED REVENUE	200,000	175,000	87,599
101-000-601.000	CHARGES FOR SERVICES	3,000	3,000	12,850
101-000-655.000	FINES AND FORFEITS	3,500	3,500	3,154
101-000-665.000	INTEREST INCOME	2,500	2,500	3,200
101-000-672.000	REFUNDS & REIMBURSE	500	500	5,819
101-000-674.000	CABLE TV FRANCHISE	8,000	8,000	80,297
101-000-699	APPROPRIATION OF FUND BALANCE	0	132,977	
Totals		416,300	505,277	257,473

		2010-11	2010-11	2010-11
		ADOPTED	AMENDED	ACTIVITY
Dept 101: TRUSTEE				
101-101-706.001	SALARY & WAGES	19,200	19,200	9,600
101-101-860.000	TRAVEL & TRANSPORTATION	1,000	1,000	0
101-101-861.000	DUES & PROF DEVPT	930	930	89
Totals for Dept 101-TRUSTEE		21,130	21,130	9,689
Dept 171: SUPERVISOR				
101-171-706.001	SALARY & WAGES	23,000	23,000	11,946
101-171-860.000	TRAVEL & TRANSPORTATION	1,420	1,420	0
101-171-861.000	DUES & PROF DEVPT	1,180	1,180	89
Totals for Dept 171-SUPERVISOR		25,600	25,600	12,035
Dept 209: ASSESSOR				
101-209-727.002	POSTAGE	2,134	2,134	112
101-209-801.001	CONTRACTED SERVICES-ASSESSOR	39,000	39,000	19,650
Totals for Dept 209-ASSESSOR		41,134	41,134	19,762
Dept 215: CLERK				
101-215-706.001	SALARY & WAGES	23,892	23,892	11,946
101-215-706.002	DEPUTY WAGES	14,800	14,800	6,858
101-215-727.001	SUPPLIES	600	600	615
101-215-727.002	POSTAGE	400	400	260
Totals for Dept 215-CLERK		39,692	39,692	19,679
Dept 216: ELECTION				
101-216-706.005	ELECTION WORKER WAGES	9,808	9,808	3,589
101-216-706.003	CLERICAL WAGES	4,320	4,320	319
101-216-727.001	SUPPLIES	3,100	3,100	1,873
101-216-727.002	POSTAGE	2,510	2,510	1,470
Totals for Dept 216-ELECTION		19,738	19,738	7,251

		2010-11	2010-11	2010-11
		ADOPTED	AMENDED	ACTIVITY
		BUDGET	BUDGET	THRU 09/30/2010
Dept 247: BOARD OF REVIEW				
101-247-707.000	PER DIEM	3,400	3,400	2,700
101-247-861.000	DUES & PROF DEVPT	482	482	0
Totals for Dept 247-BOARD OF REVIEW		3,882	3,882	2,700
Dept 253: TREASURER				
101-253-706.001	SALARY & WAGES	23,892	23,892	11,946
101-253-706.002	DEPUTY WAGES	14,842	14,842	5,713
101-253-727.002	POSTAGE	3,000	3,000	1,270
101-253-801.002	CONTRACTED SERVICES	1,200	1,200	692
101-253-860.000	TRAVEL & TRANSPORTATION	500	500	34
Totals for Dept 253-TREASURER		43,434	43,434	19,655
Dept 265: BUILDING & GROUNDS				
101-265-727.001	SUPPLIES	765	765	377
101-265-920.000	UTILITIES	6,670	6,670	2,719
101-265-955.001	MISC	8,650	8,650	1,466
101-265-956.000	MAINTENANCE	8,205	8,205	7,629
101-265-956.002	JANATORIAL	5,254	5,254	3,072
Totals for Dept 265-BUILDING & GROUNDS		29,544	29,544	15,263

		2010-11	2010-11	2010-11
		ADOPTED	AMENDED	ACTIVITY
		BUDGET	BUDGET	THRU 09/30/2010
Dept 294: GENERAL GOVERNMENT				
101-294-706.010	OFFICE MANAGER WAGES	40,560	40,560	20,225
101-294-706.012	WEB SITE CORD WAGE	1,800	1,800	900
101-294-725.000	FICA/MED MATCH	6,673	6,673	3,768
101-294-725.002	MERS MATCH	8,285	8,285	4,071
101-294-727.001	SUPPLIES	5,000	5,000	1,638
101-294-727.002	POSTAGE	1,000	1,000	330
101-294-728.000	TELEPHONE	4,200	4,200	2,210
101-294-800.000	ATTORNEY	37,210	37,210	13,540
101-294-800.001	AUDITOR	9,200	9,200	6,500
Totals for Dept 294-GENERAL GOVERNMENT		113,928	113,928	53,182
Dept 400: PLANNING COMMISSION				
101-400-706.003	CLERICAL WAGES	585	585	242
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 400-PLANNING COMMISSION		22,435	22,435	10,442
Dept 413: ORDINANCE ADMIN				
101-413-706.008	OFFICER WAGES	14,445	14,445	7,395
101-413-800.000	ATTORNEY	3,315	3,315	2,160
Totals for Dept 413-ORDINANCE ADMIN		17,760	17,760	9,555
Dept 446: ROAD COMMISSION				
101-446-801.002	CONTRACTED SERVICES	16,023	105,000	104,251
Totals for Dept 446-ROAD COMMISSION		16,023	105,000	104,251
Dept 851: INSURANCE				
101-851-805.000	INSURANCE	22,000	22,000	114
Totals for Dept 851-INSURANCE		22,000	22,000	114
	TOTAL APPROPRIATIONS	416,300	505,277	283,578

		2010-11	2010-11	2010-11
		ADOPTED	AMENDED	ACTIVITY
		BUDGET	BUDGET	THRU 09/30/2010
Fund 206: FIRE FUND				
206-000-401.001	CURRENT PROPERTY TAXES	410,000	390,000	0
206-000-665.000	INTEREST INCOME	1,100	1,100	1,017
206-000-699	APPROPRIATION OF FUND BLANCE	1,900	26,900	0
Totals for Dept 000		413,000	418,000	1,017
Dept 206: FIRE				
206-206-818.001	CHERRY LANE AREA FIRE DEPT.	215,000	220,000	125,155
206-206-818.002	CHELSEA AREA FIRE DEPT.	198,000	198,000	99,000
Totals for Dept 206-FIRE		413,000	418,000	224,155
Fund 207: POLICE FUND				
207-301-401.001	CURRENT PROPERTY TAXES	410,000	390,000	0
207-301-665.000	INTEREST INCOME	3,000	3,000	1,486
207-000-699	APPROPRIATION OF FUND BALANCE	78,964	98,964	0
Totals for Dept 301-POLICE		491,964	491,964	1,486
Dept 301: POLICE				
207-301-801.002	CONTRACTED SERVICES	491,964	491,964	263,084
Totals for Dept 301-POLICE		491,964	491,964	263,084

In Tough Times Multi Year  
Budgeting and Financial  
Forecasting Needs to Augment  
Annual Budgeting

# Annual Budgets Still Required- But...

Forecasts are necessary to determine the level of services that can be financed out of:

- Property Tax Revenue impacted by collapse of real estate market
- Declining State Shared Revenues
- Interest Income-inability to generate investment returns.
- Sharp increases in costs due to OPEB, Underfunded Defined Benefit Pensions, and Current Health Care Costs



# Multi Year Forecasting Challenges

- Most Townships do not have internal resources to do sophisticated financial models, however, almost every accounting package allows users to export detail budgets to Microsoft Excel.
- Excel has some powerful, but fairly straight forward tools to use for simple models



GL Number	Description	2008-09 Actual	Amended Budget	YTD As Of 06/30/2010	2009-10 Projected	2010-11 Requested
<b>--- Appropriations ---</b>						
101-441-740.000	OPERATING SUPPLIES	49.71	11,650.00	14,804.56	6,650.00	26,650.00
101-441-740.103	SUPPLIES - SPRING CLEAN UP	38.38	10,000.00	1,960.28	10,000.00	10,000.00
101-441-805.000	TREE TRIM/LAWN MAINT	0.00	0.00	0.00	0.00	5,000.00
101-441-810.000	CONTRACT RUBBISH	912,961.11	948,350.00	935,074.71	948,350.00	955,000.00
101-441-811.000	INCINERATOR	228,085.09	335,385.00	190,584.77	230,000.00	354,000.00
101-441-813.000	WEED CUTTING	172,495.47	239,565.00	271,394.06	275,000.00	275,000.00
101-441-850.000	TELEPHONE	9,962.28	8,000.00	9,515.43	8,000.00	10,000.00
101-441-920.000	UTILITIES	6,522.48	3,500.00	4,738.22	3,500.00	6,500.00
101-441-926.000	STREET LIGHTING	459,464.36	435,000.00	489,664.83	435,000.00	460,000.00
101-441-931.000	BUILDING MAINTENANCE	0.00	1,500.00	1,415.99	1,500.00	1,500.00
101-441-933.000	EQUIPMENT MAINTENANCE	807.12	1,500.00	1,470.38	1,500.00	1,500.00
101-441-942.000	BUILDING RENTAL	20,000.04	20,000.00	20,000.02	20,000.00	20,000.00
101-441-947.000	MOTOR EQUIPMENT RENTAL	75,200.04	75,600.00	75,600.00	75,600.00	75,600.00
101-441-974.100	VEHICLES	45,987.00	0.00	0.00	0.00	0.00
<b>Total Appropriations:</b>		<b>1,931,573.08</b>	<b>2,090,050.00</b>	<b>2,016,223.25</b>	<b>2,015,100.00</b>	<b>2,200,750.00</b>

# QuickBooks Has Limited Budgeting Capabilities

- Will only track one budget per year-needs point to tracking two-original and amended
- Have limited ability to forecast inside programs
- Typically rely on users exporting historical results to Microsoft Excel, and manually enter results into program

File Edit View Lists Favorites Accountant Company Customers Vendors Employees Banking Reports Online Services Window Help Special Offers

Home Company Snapshot Customer Center

Home

Vendors

Customers

Employees

Enter Bills

Sales Orders

Estimates

Create Invoices

Statement Charges

Statements

Refunds & Credits

Learn about Payroll Options

Company

- Home Page
- Company Snapshot
- Company Information...
- Advanced Service Administration...
- Set Up Users and Passwords
- Customer Credit Card Protection...
- Set Closing Date...
- Planning & Budgeting
  - Set Up Budgets
  - Set Up Forecast
  - Cash Flow Projector
  - Use Business Plan Tool
- To Do List
- Reminders
- Alerts Manager
- Chart of Accounts Ctrl+A
- Make General Journal Entries...
- Manage Currency
- Document Management
- Enter Vehicle Mileage...
- Prepare Letters with Envelopes
- Email Marketing

Company

- Chart of Accounts
- Items & Services
- Marketing Center

Banking

- Record Deposits
- Reconcile
- Write Checks
- Check Register
- Print Checks



### Create New Budget



#### Create a New Budget

Begin by specifying the year and type for the new budget.

2011-12

Choose the budget type

- ☒ Profit and Loss (reflects all activity for the year)
- ☐ Balance Sheet (reflects ending balance)

Back

Next

Finish

Cancel

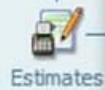
#### Company



#### Banking



Learn about  
Payroll Options



**Vendors**

Enter Bills → Pay Bills

**Customers**

Estimates → Sales Orders

### Create New Budget

**Choose how you want to create a budget**

☐ Create budget from scratch.  
This option lets you manually enter amounts for each account that you want to track.

☒ Create budget from previous year's actual data.  
This option automatically enters the monthly totals from last year for each account in this budget.

Back Next **Finish** Cancel

**Company**

Chart of Accounts

Items & Services

Marketing Center

**Banking**

Record Deposits Reconcile

Write Checks Check Register

Print Checks

**Employees**

Learn about Payroll Options

Budget

FY2012-13 - Profit & Loss by Account

Account	Annual Total	Apr12	May12	Jun12	Jul12	Aug12	Sep12	Oct12	Nov12	Dec
<b>101-000- GF REV</b>										
402 Current PropertyTax	89,719.32	6,256.42					7.68			
411 Delinquent Property Taxes	3,843.53	6,714.57		30.41	14.70		12.06		9.77	
435 Mobile Home Tax	-30.50	-58.00	5.50	5.50	5.50	63.00	66.00	69.00	-218.50	
447 Tax Administration Fee	30,914.57	1,523.06		8.99	535.10	570.90	8,003.68	128.98	37.81	
448 Special Assesment Weevil										
476 Dog Licenses										
477 Zoning Permits	585.00	70.00		105.00	35.00	35.00		105.00		
478 Variance Fees	400.00	400.00								
574 State Revenue Sharing	95,778.00		14,204.00		16,593.00		14,447.00		16,928.00	
575 St of MI Metro Act Monies	3,627.55			3,627.55						
664 Interest	3,324.01	125.16	126.93	116.90	119.55	103.12	87.52	435.41	80.68	
665 Extrac Permit Fund Interest	75.00							75.00		
667 Hall Rent	3,170.00		390.00		765.00	300.00	295.00	150.00	120.00	
671 Misc Income	1,326.52		240.00			653.74				
676 Election Reimbursement	3,127.89	1,054.22	100.00		618.34					
677 Fire Run Reimb	18,715.00	1,700.00	350.00	1,400.00	1,820.00	1,025.00	3,375.00	2,395.00	1,550.00	
678 ST MI SUM REIMB Tax										
<b>2-RECYCLE FUND REV</b>										
Clean Up Day Co Pay										
RECYCLE FUND County Funds										
402-100 Prior Year Tax Refunds										
<b>101-GF EXP</b>										
263-715 Twp Matching FICA	5,094.51	335.58	356.99	592.27	494.01	356.96	592.26	-200.05	347.43	
871 - Worker's Comp Insurance	1,016.00								1,016.00	
Other										
Community Development										
721- 809 PC Professional Fees	1,641.75							1,281.00		
721- 965 PC Conf/Training	110.00			110.00						

Copy Across

Adjust Row Amounts

Clear



Budget

FY2012-13 - Profit & Loss by Account

Account	Annual Total	Apr12	May12	Jun12	Jul12	Aug12	Sep12	Oct12	Nov12	Dec
101-000- GF REV										
402 Current PropertyTax	89,719.32	6,256.42					7.68			
411 Delinquent Property Taxes	3,843.53	6,714.57		30.41	14.70		12.06		9.77	
435 Mobile Home Tax	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
447 Tax Administration Fee	30,914.57	1,523.06		8.99	535.10	570.90	8,003.68	128.98	37.81	
448 Special Assesement Weevil										
476 Dog Licenses										
477 Zoning Permits	585.00	70.00		105.00	35.00	35.00		105.00		
478 Variance Fees	400.00	400.00								
574 State Revenue Sharing	95,778.00		14,204.00		16,593.00		14,447.00		16,928.00	
575 St of MI Metro Act Monies	3,627.55			3,627.55						
664 Interest	3,324.01	125.16	126.93	116.90	119.55	103.12	87.52	435.41	80.68	
665 Extrac Permit Fund Interest	75.00							75.00		
667 Hall Rent	3,170.00		390.00		765.00	300.00	295.00	150.00	120.00	
671 Misc Income	1,326.52		240.00			653.74				
676 Election Reimbursement	3,127.89	1,054.22	100.00		618.34					
677 Fire Run Reimb	18,715.00	1,700.00	350.00	1,400.00	1,820.00	1,025.00	3,375.00	2,395.00	1,550.00	
678 ST MI SUM REIMB Tax										
2-RECYCLE FUND REV										
Clean Up Day Co Pay										
RECYCLE FUND County Funds										
402-100 - Prior Year Tax Refunds										
101-GF EXP										
263-715 Twp Matching FICA	5,094.51	335.58	356.99	592.27	494.01	356.96	592.26	-200.05	347.43	
871 - Worker's Comp Insurance	1,016.00								1,016.00	
Other										
Community Development										
721- 809 PC Professional Fees	1,641.75							1,281.00		
721- 965 PC Conf/Training	110.00			110.00						

Budget

FY2012-13 - Profit & Loss by Account ▼

Account	Annual Total	Apr12	May12	Jun12	Jul12	Aug12	Sep12	Oct12	Nov12	Dec
101-000- GF REV										
402 Current PropertyTax	89,719.32	6,256.42					7.68			
411 Delinquent Property Taxes	3,843.53	6,714.57		30.41	14.70		12.06		9.77	
435 Mobile Home Tax	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
447 Tax Administration Fee	30,914.57	1,523.06		8.99	535.10	570.90	8,003.68	128.98	37.81	
448 Special Assesment Weevil										
476 Dog Licenses										
477 Zoning Permits	585.00	70.00		105.00	35.00	35.00		105.00		
478 Variance Fees	400.00	400.00								
574 State Revenue Sharing	95,778.00		14,204.00		16,593.00		14,447.00		16,928.00	
575 St of MI Metro Act Monies	3,627.55			3,627.55						
664 Interest	3,324.01	125.16	126.93	116.90	119.55	103.12	87.52	435.41	80.68	
665 Extrac Permit Fund Interest	75.00							75.00		
667 Hall Rent	3,170.00		390.00		765.00	300.00	295.00	150.00	120.00	
671 Misc Income	1,326.52		240.00			653.74				
676 Election Reimbursement	3,127.89	1,054.22	100.00		618.34					
677 Fire Run Reimb	18,715.00	1,700.00	350.00	1,400.00	1,820.00	1,025.00	3,375.00	2,395.00	1,550.00	
678 ST MI SUM REIMB Tax										
2-RECYCLE FUND REV										
Clean Up Day Co Pay										
RECYCLE FUND County Funds										
402-100 - Prior Year Tax Refunds										
101-GF EXP										
263-715 Twp Matching FICA	5,094.51	335.58	356.99	592.27	494.01	356.96	592.26	-200.05	347.43	
871 - Worker's Comp Insurance	1,016.00								1,016.00	
Other										
Community Development										
721- 809 PC Professional Fees	1,641.75							1,281.00		
721- 965 PC Conf/Training	110.00			110.00						

Budget

FY2012-13 - Profit & Loss by Account ▼

Account	Annual Total	Apr12	May12	Jun12	Jul12	Aug12	Sep12	Oct12	Nov12	Dec
101-000- GF REV										
402 Current PropertyTax	89,719.32	6,256.42					7.68			
411 Delinquent Property Taxes	3,843.53	6,714.57		30.41	14.70		12.06		9.77	
435 Mobile Home Tax	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
<b>447 Tax Administration Fee</b>	<b>30,914.57</b>	<b>5000</b>		<b>8.99</b>	<b>535.10</b>	<b>570.90</b>	<b>8,003.68</b>	<b>128.98</b>	<b>37.81</b>	
448 Special Assesement Weevil										
476 Dog Licenses										
477 Zoning Permits	585.00	70.00		105.00	35.00	35.00		105.00		
478 Variance Fees	400.00	400.00								
574 State Revenue Sharing	95,778.00		14,204.00		16,593.00		14,447.00		16,928.00	
575 St of MI Metro Act Monies	3,627.55			3,627.55						
664 Interest	3,324.01	125.16	126.93	116.90	119.55	103.12	87.52	435.41	80.68	
665 Extrac Permit Fund Interest	75.00							75.00		
667 Hall Rent	3,170.00		390.00		765.00	300.00	295.00	150.00	120.00	
671 Misc Income	1,326.52		240.00			653.74				
676 Election Reimbursement	3,127.89	1,054.22	100.00		618.34					
677 Fire Run Reimb	18,715.00	1,700.00	350.00	1,400.00	1,820.00	1,025.00	3,375.00	2,395.00	1,550.00	
678 ST MI SUM REIMB Tax										
2-RECYCLE FUND REV										
Clean Up Day Co Pay										
RECYCLE FUND County Funds										
402-100 - Prior Year Tax Refunds										
101-GF EXP										
263-Shop Matching FICA	5,094.51	335.58	356.99	592.27	494.01	356.96	592.26	-200.05	347.43	
871-Worker's Comp Insurance	1,016.00								1,016.00	
Oth										
Com Development										
72-PC Professional Fees	1,641.75							1,281.00		
72-PC Conf/Training	110.00			110.00						

Copy Across

Adjust Row Amounts

Clear

Budget

FY2012-13 - Profit & Loss by Account ▼

Account	Annual Total	Apr12	May12	Jun12	Jul12	Aug12	Sep12	Oct12	Nov12	Dec
101-000- GF REV										
402 Current PropertyTax	89,719.32	6,256.42					7.68			
411 Delinquent Property Taxes	3,843.53	6,714.57		30.41	14.70		12.06		9.77	
435 Mobile Home Tax	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
447 Tax Administration Fee	60,000.00	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00	
448 Special Assesment Weevil										
476 Dog Licenses										
477 Zoning Permits	585.00	70.00		105.00	35.00	35.00		105.00		
478 Variance Fees	400.00	400.00								
574 State Revenue Sharing	95,778.00		14,204.00		16,593.00		14,447.00		16,928.00	
575 St of MI Metro Act Monies	3,627.55			3,627.55						
664 Interest	3,324.01	125.16	126.93	116.90	119.55	103.12	87.52	435.41	80.68	
665 Extrac Permit Fund Interest	75.00							75.00		
667 Hall Rent	3,170.00		390.00		765.00	300.00	295.00	150.00	120.00	
671 Misc Income	1,326.52		240.00			653.74				
676 Election Reimbursement	3,127.89	1,054.22	100.00		618.34					
677 Fire Run Reimb	18,715.00	1,700.00	350.00	1,400.00	1,820.00	1,025.00	3,375.00	2,395.00	1,550.00	
678 ST MI SUM REIMB Tax										
2-RECYCLE FUND REV										
Clean Up Day Co Pay										
RECYCLE FUND County Funds										
402-100 - Prior Year Tax Refunds										
101-GF EXP										
263-715 Twp Matching FICA	5,094.51	335.58	356.99	592.27	494.01	356.96	592.26	-200.05	347.43	
871 - Worker's Comp Insurance	1,016.00								1,016.00	
Other										
Community Development										
721- 809 PC Professional Fees	1,641.75							1,281.00		
721- 965 PC Conf/Training	110.00			110.00						

Copy Across

Adjust Row Amounts

Clear

Budget

FY2012-13 - Profit & Loss by Account

Account	Annual Total	Apr12	May12	Jun12	Jul12	Aug12	Sep12	Oct12	Nov12	Dec
101-000- GF REV										
402 Current PropertyTax	89,719.32	6,256.42					7.68			
411 Delinquent Property Taxes	3,843.53	6,714.57		30.41	14.70		12.06		9.77	
435 Mobile Home Tax	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
447 Tax Administration Fee	60,000.00	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00	
448 Special Assesment Weevil										
476 Dog Licenses										
477 Zoning Permits	585.00	70.00		105.00	35.00	35.00		105.00		
478 Variance Fees	400.00	400.00								
574 State Revenue Sharing	95,778.00		14,204.00		16,593.00		14,447.00		16,928.00	
575 St of MI Metro Act Monies	3,627.55			3,627.55						
664 Interest	3,324.01	125.16	126.93	116.90	119.55	103.12	87.52	435.41	80.68	
665 Extrac Permit Fund Interest	75.00							75.00		
667 Hall Rent	3,170.00							150.00	120.00	
671 Misc Income	1,326.52									
676 Election Reimbursement	3,127.89	1,054.2								
677 Fire Run Reimb	18,715.00	1,700.0								
678 ST MI SUM REIMB Tax								895.00	1,550.00	
2-RECYCLE FUND REV										
Clean Up Day Co Pay										
RECYCLE FUND County Funds										
402-100 - Prior Year Tax Refunds										
101-GF EXP										
263-715 Twp Matching FIO	5,094.51	335.5								
871 - Worker's Comp Insur	1,016.00									
Other										
Community Development										
721- 809 PC Profession	1,641.75									
721- 965 PC Conf/Training	110.00									

Adjust Row Amounts

Start at 1st month

☐ Increase each monthly amount in this row by this dollar amount or percentage

0.00

☒ Decrease each monthly amount in this row by this dollar amount or percentage

3.0

OK

Cancel

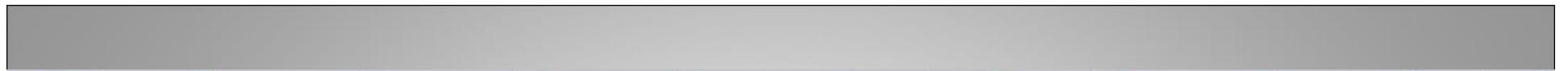
Help

Copy Across

Adjust Row Amounts

Clear





Budget

FY2012-13 - Profit & Loss by Account

Account	Annual Total	Apr 12	May 12	Jun 12	Jul 12	Aug 12	Sep 12	Oct 12	Nov 12	Dec
101-000- GF REV										
402 Current PropertyTax	89,719.32	6,256.42					7.68			
411 Delinquent Property Taxes	3,843.53	6,714.57		30.41	14.70		12.06		9.77	
435 Mobile Home Tax	-30.50	-58.00	5.50	5.50	5.50	63.00	66.00	69.00	-218.50	
447 Tax Administration Fee	30,914.57	1,523.06		8.99	535.10	570.90	8,003.68	128.98	37.81	
448 Special Assesement Weevil										
476 Dog Licenses										
477 Zoning Permits	585.00	70.00		105.00	35.00	35.00		105.00		
478 Variance Fees	400.00	400.00								
574 State Revenue Sharing	92,904.66	0.00	13,777.88	0.00	16,095.21	0.00	14,013.59	0.00	16,420.16	
575 St of MI Metro Act Monies	3,627.55			3,627.55						
664 Interest	3,324.01	125.16	126.93	116.90	119.55	103.12	87.52	435.41	80.68	
665 Extrac Permit Fund Interest	75.00							75.00		
667 Hall Rent	3,170.00		390.00		765.00	300.00	295.00	150.00	120.00	
671 Misc Income	1,326.52		240.00			653.74				
676 Election Reimbursement	3,127.89	1,054.22	100.00		618.34					
677 Fire Run Reimb	18,715.00	1,700.00	350.00	1,400.00	1,820.00	1,025.00	3,375.00	2,395.00	1,550.00	
678 ST MI SUM REIMB Tax										
2-RECYCLE FUND REV										
Clean Up Day Co Pay										
RECYCLE FUND County Funds										
402-100 Prior Year Tax Refunds										
101-GF EXP										
263-715 Twp Matching FICA	5,094.51	335.58	356.99	592.27	494.01	356.96	592.26	-200.05	347.43	
871 - Worker's Comp Insurance	1,016.00								1,016.00	
Other										
Community Development										
721- 809 PC Professional Fees	1,641.75							1,281.00		
721- 865 PC Conf/Training	110.00			110.00						

# Electronic Spreadsheet Tips

- Don't imbed formulas
- Try and export historical data from accounting system
- Use them as worksheets to email or deliver to department heads
- Load with historical data

Budget to Actual General and Emergency Services Funds

Modify Report... Memorize... Print... E-mail... Export... Hide Header Collapse Refresh

Dates Custom From 07/01/2002 To 06/30/2003 Columns Year Sort By Default

6:56 PM

01/09/11

Cash Basis

**Mult Fund Example**  
**Budget to Actual General and Emergency Services Funds**

July 2002 through June 2003

	Jul '02 - Jun 03	Budget	\$ Over Budget	%
<b>Ordinary Income/Expense</b>				
<b>Income</b>				
<b>000-400 · REVENUE CONTROL</b>				
000-402 · Winter Tax Collection	93,843.66	68,000.00	25,843.66	
000-412 · Delinquent Tax	633.76	0.00	633.76	
000-425 · Interest on Current Tax	2,410.29			
000-445 · Interest on Delinquent Tax	0.00	0.00	0.00	
000-448 · Admin Fee	23,100.13	16,000.00	7,100.13	
000-477 · Dog License Fees	7.80	20.00	-12.20	
000-478 · Zoning Permit Fees	4,550.00	2,500.00	2,050.00	
000-479 · Land Division Fees	750.00	1,500.00	-750.00	
000-575 · State Revenue Sharing	118,653.13	126,971.00	-8,317.87	
000-665 · Interest from Investments	4,154.73	6,000.00	-1,845.27	
000-671 · Miscellaneous Income	4,249.12	2,000.00	2,249.12	
000-687 · Insurance Refunds	0.00	0.00	0.00	
000-926 · Park Shore Lights Revenue	2,733.33	2,500.00	233.33	
<b>Total 000-400 · REVENUE CONTROL</b>	<b>255,085.95</b>	<b>225,491.00</b>	<b>29,594.95</b>	
<b>Total Income</b>	<b>255,085.95</b>	<b>225,491.00</b>	<b>29,594.95</b>	
<b>Expense</b>				
<b>000-700 · EXPENDITURE CONTROL</b>				
<b>101-101 · TWP BOARD CONTROL</b>				
101-701 · Salary	4,990.00	5,350.00	-360.00	93.3%
101-801 · Legal Services	16,767.60	16,000.00	767.60	104.8%
101-802 · Audit	3,700.00	4,500.00	-800.00	82.2%
101-850 · Telephone	438.69	600.00	-161.31	73.1%
101-900 · Publishing Minutes	474.59	1,000.00	-525.41	47.5%
101-910 · Insurance	5,759.18	6,000.00	-240.82	96%
101-911 · Membership Dues	1,381.96	600.00	781.96	230.3%



Book4 - Microsoft Excel

Home Insert Page Layout Formulas Data Review View Add-Ins Acrobat

Cut Copy Paste Format Painter Clipboard

Calibri 11 A A B I U Font

Wrap Text Merge & Center Alignment

General \$ % , .00 .00 Number

Conditional Formatting Format as Table Cell Styles Insert

J6														
	A	B	C	D	E	F	G	H	I	J	K	L	M	N
1							Current Year			Next Year				
2							Actual	Budget		Budget				
3	Ordinary Income/Expense									Worksheet				
4	Income										anticipated increase			
5	000-400 • REVENUE CONTROL										3%			
6	000-402 • Winter Tax Collection						93,843.66	68,000.00						
7	000-412 • Delinquent Tax						633.76	0.00						
8	000-425 • Interest on Current Tax						2,410.29							
9	000-445 • Interest on Delinquent Tax						0.00	0.00						
10	000-448 • Admin Fee						23,100.13	16,000.00						
11	000-477 • Dog License Fees						7.80	20.00						
12	000-478 • Zoning Permit Fees						4,550.00	2,500.00						
13	000-479 • Land Division Fees						750.00	1,500.00						
14	000-575 • State Revenue Sharing						118,653.13	126,971.00						
15	000-665 • Interest from Investments						4,154.73	6,000.00						
16	000-671 • Miscellaneous Income						4,249.12	2,000.00						
17	000-687 • Insurance Refunds						0.00	0.00						
18	000-926 • Park Shore Lights Revenue						2,733.33	2,500.00						
19	Total 000-400 • REVENUE CONTROL						255,085.95	225,491.00						
20	Total Income						255,085.95	225,491.00						
21	Expense													
22	000-700 • EXPENDITURE CONTROL													
23	101-101 • TWP BOARD CONTROL													
24	101-701 • Salary						4,990.00	5,350.00						

Home Insert Page Layout Formulas Data Review View Add-Ins Acrobat

Cut Copy Format Painter Clipboard

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Font

Wrap Text Merge & Center

Alignment

Accounting \$ %

Number

Conditional Formatting as Table Cell Styles Insert

DEGREES  $\times$   $\checkmark$   $f_x$   $=H6*(1+\$K\$5)$

A	B	C	D	E	F	G	H	I	J	K	L	M	N
						<b>Current Year</b>			Next Year				
						<b>Actual</b>	<b>Budget</b>		Budget				
					Ordinary Income/Expense				Worksheet				
					Income					anticipated increase			
					000-400 • REVENUE CONTROL					3%			
					000-402 • Winter Tax Collection	93,843.66	68,000.00		$=H6*(1+\$K\$5)$				
					000-412 • Delinquent Tax	633.76	0.00						
					000-425 • Interest on Current Tax	2,410.29							
					000-445 • Interest on Delinquent Tax	0.00	0.00						
					000-448 • Admin Fee	23,100.13	16,000.00						
					000-477 • Dog License Fees	7.80	20.00						
					000-478 • Zoning Permit Fees	4,550.00	2,500.00						
					000-479 • Land Division Fees	750.00	1,500.00						
					000-575 • State Revenue Sharing	118,653.13	126,971.00						
					000-665 • Interest from Investments	4,154.73	6,000.00						
					000-671 • Miscellaneous Income	4,249.12	2,000.00						
					000-687 • Insurance Refunds	0.00	0.00						
					000-926 • Park Shore Lights Revenue	2,733.33	2,500.00						
					Total 000-400 • REVENUE CONTROL	255,085.95	225,491.00						
					Total Income	255,085.95	225,491.00						
					Expense								
					000-700 • EXPENDITURE CONTROL								
					101-101 • TWP BOARD CONTROL								
					101-701 • Salary	4,990.00	5,350.00						
					101-801 • Legal Services	16,767.60	16,000.00						





Clipboard: Cut, Copy, Paste, Format Painter

Font: Calibri, 11, Bold, Italic, Underline, Text Color, Background Color

Alignment: Wrap Text, Merge & Center

Number: Accounting, \$, %, .00, .00

Styles: Conditional Formatting, Format as Table, Cell Styles, Insert

J7		fx =+H7*(1+\$K\$5)												
	A	B	C	D	E	F	G	H	I	J	K	L	M	N
1							Current Year			Next Year				
2							Actual	Budget		Budget				
3	Ordinary Income/Expense									Worksheet				
4	Income										anticipated increase			
5	000-400 • REVENUE CONTROL										3%			
6						000-402 • Winter Tax Collection	93,843.66	68,000.00		70,040.00				
7						000-412 • Delinquent Tax	633.76	0.00		-				
8						000-425 • Interest on Current Tax	2,410.29			-				
9						000-445 • Interest on Delinquent Tax	0.00	0.00		-				
10						000-448 • Admin Fee	23,100.13	16,000.00		16,480.00				
11						000-477 • Dog License Fees	7.80	20.00		20.60				
12						000-478 • Zoning Permit Fees	4,550.00	2,500.00		2,575.00				
13						000-479 • Land Division Fees	750.00	1,500.00		1,545.00				
14						000-575 • State Revenue Sharing	118,653.13	126,971.00		130,780.13				
15						000-665 • Interest from Investments	4,154.73	6,000.00		6,180.00				
16						000-671 • Miscellaneous Income	4,249.12	2,000.00		2,060.00				
17						000-687 • Insurance Refunds	0.00	0.00		-				
18						000-926 • Park Shore Lights Revenue	2,733.33	2,500.00		2,575.00				
19	Total 000-400 • REVENUE CONTROL						255,085.95	225,491.00						
20	Total Income						255,085.95	225,491.00						
21	Expense													
22	000-700 • EXPENDITURE CONTROL													
23	101-101 • TWP BOARD CONTROL													
24						101-701 • Salary	4,990.00	5,350.00						
25						101-801 • Legal Services	16,767.60	16,000.00						

# Wage Projection Example

Wage Summary-Public Facilities Activity 265						
Employee Name		Current Salary	Proj. Increase		Step increase	Total Proj. Salary
Employee 1		34,000.00	1,020.00			35,020.00
Employee 2		45,000.00	1,350.00			46,350.00
Employee 3		32,000.00	960.00		144	33,104.00
Employee 4		36,000.00	1,080.00			37,080.00
Employee 5		35,000.00	1,050.00		660	36,710.00
Employee 6		22,000.00	660.00			22,660.00
Employee 7		12,000.00	360.00			12,360.00
TOTALS		216,000.00	6,480.00		804.00	223,284.00
Increase %		3.00%				

## Fringe Benefit Projection Ex.

Wage Summary-Public Facilities Activity 265								
Employee Name		Total fringe cost		Health Insurance		Social Sec.		Medicare
Employee 1		3,593.00	1	3,100.00	1	-	2	493.00
Employee 2		3,752.50	1	3,100.00	1	-	2	652.50
Employee 3		3,464.00	5	3,000.00	1	-	2	464.00
Employee 4		3,622.00	1	3,100.00	1	-	2	522.00
Employee 5		8,147.50	3	7,640.00	1	-	2	507.50
Employee 6		1,683.00	9	-	2	1,364.00	2	319.00
Employee 7		918.00	9	-	2	744.00	2	174.00
TOTALS		25,180.00		19,940.00		2,108.00		3,132.00

## Fringe Benefit Projection Ex.

		HEALTH INSURANCE:			Social Sec.		Medicare:	
Employee		Blue Cross	1	3,100.00	1	0	1	0
Employee +1		Blue Cross	2	6,700.00	2	0.062	2	0.0145
Family		Blue Cross	3	7,640.00				
Family Continuation		Blue Cross	4	1,600.00				
Employee		Blue Cross	5	3,000.00				
Employee +1		C Choice	6	6,600.00				
Family		C Choice	7	7,000.00				
Family Continuation		C Choice	8	2,000.00				
No coverage			9	-				

# Has BS&A Built A Better Mousetrap?

- While BS&A can easily Accommodate Sending and Receiving Data To/From Excel, they have also built in a powerful projection model building capabilities
- Uses “line items”, departments, and “classifications” as method of projecting future revenues and expenditures for budget and up to 10 future periods



# Long-Term Budget Forecast

Tools Calculate Default Values Options... Snapshots

Fund: 101



Charts...

Pct or Amt: Amount

## Budget SnapShots

Snapshot Date: 01/05/2011

Locked: No

Notes...

Snapshot Description: NO 2

2010 Based On: Amended Budget

	Fund	Dept	Classification	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
R	101	000	TAXES	26,700	0	0	0	14,985,569	0	0	0	0	0
R	101	000	PERMITS								0	0	0
R	101	000	GRANTS								0	0	0
R	101	000	CHARGES								0	0	0
R	101	000	INTEREST								0	0	0
R	101	000	TRANS IN								0	0	0
E	101	101	S&W								0	0	0
E	101	201	S&W								0	0	0
E	101	209	S&W								0	0	0
E	101	215	S&W								0	0	0
E	101	226	S&W								0	0	0
E	101	253	S&W								0	0	0
E	101	276	S&W								0	0	0
E	101	301	S&W	25,892	16,866	325	3,569	2,241,734	0	0	0	0	0
E	101	336	S&W	0	842	8,979	6,804	2,148,369	0	0	0	0	0
E	101	371	S&W	0	0	0	0	257,063	0	0	0	0	0
			Net of Rev/Exp:	50,445	102,741	-70,508	-30,151	0	0	0	0	0	0
			Beg. Fund Balance:	-13,791	36,653	139,395	68,887	38,736	38,736	38,736	38,736	38,736	38,736
			Ending Fund Balance:	36,653	139,395	68,887	38,736	38,736	38,736	38,736	38,736	38,736	38,736
			Fund Bal. As % Bdg:	24.27	74.47	613.75	505.52	0.25	0.00	0.00	0.00	0.00	0.00

## Create Long-Term Budget Forecast Snapshot

Snapshot Title:

☒ Create New Blank Snapshot

Snapshot Fiscal Year:

2011

Base Budget Year 2011 on:

Amended Budget

Base Budget Year 2010 on:

Current Year Budget

☐ Create Snapshot Based On Existing Snapshot

Base On Snapshot:

OK

Cancel

Close

## Long-Term Budget Forecast

Tools Calculate Default Values Options... Snapshots

Fund: 101

Charts...

## Budget Snapshots

Snapshot Date: 01/05/2011 Locked: No

Notes...

Pct or Amt: Amount

Snapshot Description: NO 2

2010 Based On: Amended Budget

	Fund	Dept	Classification	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
R	101	000	TAXES	26,700	0	0	0	14,985,569	0	0	0	0	0
R	101	000	PERMITS								0	0	0
R	101	000	GRANTS								0	0	0
R	101	000	CHARGES								0	0	0
R	101	000	INTEREST								0	0	0
R	101	000	TRANS IN								0	0	0
E	101	101	S&W								0	0	0
E	101	201	S&W								0	0	0
E	101	209	S&W								0	0	0
E	101	215	S&W								0	0	0
E	101	226	S&W								0	0	0
E	101	253	S&W								0	0	0
E	101	276	S&W								0	0	0
E	101	301	S&W	25,892	16,866	325	3,569	2,241,734	0	0	0	0	0
E	101	336	S&W	0	842	8,979	6,804	2,148,369	0	0	0	0	0
E	101	371	S&W	0	0	0	0	257,063	0	0	0	0	0

## Long-Term Budget Forecast Options

Round Amounts To: Nearest Dollar

Budget Entry: Edit At The Budget Classification Level

☒ Show 'Description' Column☐ Show Scrollbars Instead Of Fitting All Columns On The Screen At Once☐ Show Budget Footnotes On Detail Drill-Down Screen☐ Sort By GL Number When Editing At GL Number Level☐ Hide Project Details When Editing At GL Number Level

OK

Net of Rev/Exp:	50,445	102,741	-70,508	-30,151	0	0	0	0	0	0	0
Beg. Fund Balance:	-13,791	36,653	139,395	68,887	38,736	38,736	38,736	38,736	38,736	38,736	38,736
Ending Fund Balance:	36,653	139,395	68,887	38,736	38,736	38,736	38,736	38,736	38,736	38,736	38,736
Fund Bal. As % Bdgt:	24.27	74.47	613.75	505.52	0.25	0.00	0.00	0.00	0.00	0.00	0.00

Close

## Long-Term Budget Forecast

Tools Calculate Default Values Options... Snapshots ▾

Fund: 101



Charts...

Pct or Amt: Percent



## Budget SnapShots

Snapshot Date: 01/05/2011

Locked: No

Notes...

Snapshot Description: NO 2

2010 Based On: Amended Budget

	Fund	Classification	Description	2008	2009	2010	2011	2012	2013
R	101	TAXES	TAXES	0.0000	0.0000	0.0000	-5.0000	-5.0000	0.0000
R	101	PERMITS	PERMIT	-61.2858	-36.8231	4,990.0000	0.0000	0.0000	0.0000
R	101	GRANTS	GRANTS	-99.9667	9,900.0000	205.1800	0.0000	0.0000	0.0000
R	101	CHARGES	CHARGES FOR SERVICES	320.1844	-91.2312	9,423.3933	0.0000	0.0000	0.0000
R	101	INTEREST	INTEREST AND RENTS	-88.3140	-56.3994	11,820.9994	0.0000	0.0000	0.0000
R	101	TRANS IN	TRANSFERS IN	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
E	101	S&W	SALARIES AND WAGES	13.6826	-1.7507	24,928.1516	0.0000	0.0000	0.0000
E	101	FRINGES	FRINGE BENEFITS	37.9086	-10.6131	51,557.0624	0.0000	0.0000	0.0000
E	101	SUPPLIES	SUPPLIES	-35.3102	-95.0967	123,940.6061	0.0000	0.0000	0.0000
E	101	CONTRACT	CONTRACTUAL SERVICE	-50.0000	0.0000	0.0000	0.0000	0.0000	0.0000
E	101	MISC	MISCELLANEOUS	170.0000	-75.9259	19,371.8462	0.0000	0.0000	0.0000
E	101	R&M	REPAIRS AND MAINTENANCE	950.0000	-78.5714	132,451.9556	0.0000	0.0000	0.0000
E	101	TRANS OU	TRANSFERS OUT	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000

Net of Rev/Exp:	-70,508	-30,151	0	14,236,291	13,524,476	13,524,476
Beg. Fund Balance:	139,395	68,887	38,736	38,736	14,275,026	27,799,502
Ending Fund Balance:	68,887	38,736	38,736	14,275,026	27,799,502	41,323,978
Fund Bal. As % Bdgt:	613.75	505.52	0.25	0.00	0.00	0.00

Save

Cancel

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File View Navigation Data Entry Tasks Reports Utilities B5&A Applications Help

### Long-Term Budget Forecast

Tools Calculate Default Values Options... Snapshots

Fund: 101 Charts...

Pct or Amt: Amount

Budget SnapShots

Snapshot Date: 01/05/2011 Locked: No

Snapshot Description: NO 2

2010 Based On: Amended Budget

Notes...

	Fund	Classification	Description	2008	2009	2010	2011	2012	2013
R	101	TAXES	TAXES	0	0	14,985,569	14,236,291	13,524,476	13,524,476
R	101	PERMITS	PERMIT	554	350	17,815	0	0	0
R	101	GRANTS	GRANTS	50	5,000	15,259	0	0	0
R	101	CHARGES	CHARGES FOR SERVICES	6,654	584	55,569	0	0	0
R	101	INTEREST	INTEREST AND RENTS	3,966	1,729	206,126	0	0	0
R	101	TRANS IN	TRANSFERS IN	0	0	25,362	0	0	0
E	101	S&W	SALARIES AND WAGES	28,823	28,318	7,087,497	0	0	0
E	101	FRINGES	FRINGE BENEFITS	5,533	4,946	2,554,824	0	0	0
E	101	SUPPLIES	SUPPLIES	33,651	1,650	2,046,670	0	0	0
E	101	CONTRACT	CONTRACTUAL SERVICE	525	0	507,723	0	0	0
E	101	MISC	MISCELLANEOUS	2,700	650	126,567	0	0	0
E	101	R&M	REPAIRS AND MAINTENANCE	10,500	2,250	2,982,419	0	0	0
E	101	TRANS OU	TRANSFERS OUT	0	0	0	0	0	0
Net of Rev/Exp:				-70,508	-30,151	0	14,236,291	13,524,476	13,524,476
Beg. Fund Balance:				139,395	68,887	38,736	38,736	14,275,026	27,799,502
Ending Fund Balance:				68,887	38,736	38,736	14,275,026	27,799,502	41,323,978
Fund Bal. As % Bdg:				613.75	505.52	0.25	0.00	0.00	0.00

# Powerful Time Saving Expenditure Forecasting Tools

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File View Navigation Data Entry Tasks Reports Utilities BSA Applications Help

### Long-Term Budget Forecast

Tools Calculate Default Values Options... Snapshots

Fund: 101 Charts...

Pct or Amt: Amount

Budget SnapShots

Snapshot Date: 01/05/2011 Locked: No

Snapshot Description: NO 2

2010 Based On: Amended Budget

Notes...

	Fund	Dept	Classification	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
R	101	000	TAXES	26,700	0	0	0	14,985,569	0	0	0	0	0
R	101	000	PERMITS								0	0	0
R	101	000	GRANTS								0	0	0
R	101	000	CHARGES								0	0	0
R	101	000	INTEREST								0	0	0
R	101	000	TRANS IN								0	0	0
E	101	101	S&W								0	0	0
E	101	201	S&W								0	0	0
E	101	209	S&W								0	0	0
E	101	215	S&W								0	0	0
E	101	226	S&W								0	0	0
E	101	253	S&W								0	0	0
E	101	276	S&W								0	0	0
E	101	301	S&W	25,892	16,866	325	3,569	2,241,734	0	0	0	0	0
E	101	336	S&W	0	842	8,979	6,804	2,148,369	0	0	0	0	0
E	101	371	S&W	0	0	0	0	257,062	0	0	0	0	0
			Net of Rev/Exp:	50,445	102,741	-70,508	-30,151	0	0	0	0	0	0
			Beg. Fund Balance:	-13,791	36,653	139,395	68,887	38,736	38,736	38,736	38,736	38,736	38,736
			Ending Fund Balance:	36,653	139,395	68,887	38,736	38,736	38,736	38,736	38,736	38,736	38,736
			Fund Bal. As % Bdg:	24.27	74.47	613.75	505.52	0.25	0.00	0.00	0.00	0.00	0.00

#### Long-Term Budget Forecast Options

Round Amounts To: Nearest Dollar

Budget Entry: Edit At The Budget Classification Level

☒ Show 'Description' Column

☐ Show Scrollbars Instead Of Fitting All Columns On The Screen At Once

☐ Show Budget Footnotes On Detail Drill-Down Screen

☐ Sort By GL Number When Editing At GL Number Level

☐ Hide Project Details When Editing At GL Number Level

OK



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File View Navigation Data Entry Tasks Reports Utilities BS&A Applications Help

### Long-Term Budget Forecast

Fund:

Pct or Amt:

**Budget SnapShots**  
 Snapshot Date: 01/05/2011 Locked: No  
 Snapshot Description: NO 2  
 2010 Based On: Amended Budget

	Fund	Classification	Description	2008	2009	2010	2011	2012	2013
R	101	TAXES	TAXES	0	0	14,985,569	14,236,291	13,524,476	13,524,476
R	101	PERMITS	PERMIT	554	350	17,815	0	0	0
R	101	GRANTS	GRANTS	50	5,000	15,259	0	0	0
R	101	CHARGES	CHARGES FOR SERVICES	6,654	584	55,569	0	0	0
R	101	INTEREST	INTEREST AND RENTS	3,966	1,729	206,126	0	0	0
R	101	TRANS IN	TRANSFERS IN	0	0	25,362	0	0	0
E	101	S&W	SALARIES AND WAGES	28,823	28,318	7,087,497	0	0	0
E	101	FRINGES	FRINGE BENEFITS	5,533	4,946	2,554,824	2,708,113	2,843,519	3,071,001
E	101	SUPPLIES	SUPPLIES	33,651	1,650	2,046,670	0	0	0
E	101	CONTRACT	CONTRACTUAL SERVICE	525	0	507,723	0	0	0
E	101	MISC	MISCELLANEOUS	2,700	650	126,567	0	0	0
E	101	R&M	REPAIRS AND MAINTENANCE	10,500	2,250	2,982,419	0	0	0
E	101	TRANS OU	TRANSFERS OUT	0	0	0	0	0	0
Net of Rev/Exp:				-70,508	-30,151	0	11,528,177	10,680,957	10,453,475
Beg. Fund Balance:				139,395	68,887	38,736	38,736	11,566,913	22,247,870
Ending Fund Balance:				68,887	38,736	38,736	11,566,913	22,247,870	32,701,345
Fund Bal. As % Bdgt:				613.75	505.52	0.25	427.12	782.41	1,064.84



# Long-Term Forecast Details For 'FRINGES' Fund '101'

Select Bdgt Class. Code...

Bdgt Class. Code: FRINGES

Detail By: GL Number

Print...

GL Number	Code	2008	2009	2010	2011	2012
101-000-714.000	FRINGES	0	0	1,122	1,189	1,249
101-000-717.000	FRINGES	0	0	77	82	86
101-101-714.000	FRINGES	0	0	4,510	4,781	5,020
101-101-715.000	FRINGES	0	50	0	0	0
101-101-716.000	FRINGES	0	0	849	900	945
101-101-717.000	FRINGES	0	0	170	180	189
101-101-718.000	FRINGES	0	0	106	112	118
101-101-724.000	FRINGES	0	0	1,591	1,686	1,771
101-201-714.000	FRINGES	0	1,174	15,917	16,872	17,716
101-201-715.000	FRINGES	0	50	28,650	30,369	31,887
101-201-716.000	FRINGES	0	0	1,316	1,395	1,465
101-201-717.000	FRINGES	0	1,696	14,273	15,129	15,886
101-201-718.000	FRINGES	0	243	4,425	4,691	4,925
101-201-724.000	FRINGES	0	62	1,331	1,411	1,481
101-209-714.000	FRINGES	242	0	18,941	20,077	21,081
101-209-715.000	FRINGES	0	0	22,887	24,260	25,473
101-209-716.000	FRINGES	0	0	1,655	1,754	1,842
101-209-717.000	FRINGES	125	0	17,785	18,852	19,795
101-209-718.000	FRINGES	0	0	5,221	5,534	5,811
101-209-724.000	FRINGES	218	0	1,636	1,734	1,821
101-215-714.000	FRINGES	229	133	26,528	28,120	29,526
101-215-715.000	FRINGES	0	50	39,261	41,617	43,697
101-215-716.000	FRINGES	0	0	2,335	2,475	2,599
101-215-717.000	FRINGES	83	0	23,875	25,308	26,573
101-215-718.000	FRINGES	46	0	5,943	6,300	6,615
101-215-724.000	FRINGES	214	26	1,636	1,734	1,821
101-226-714.000	FRINGES	0	0	3,183	3,374	3,543
101-226-715.000	FRINGES	0	0	584	619	650
101-226-716.000	FRINGES	0	0	287	304	319
101-226-717.000	FRINGES	0	0	3,183	3,374	3,543
101-226-718.000	FRINGES	0	0	128	136	142
101-226-724.000	FRINGES	0	0	1,971	2,089	2,194
101-253-714.000	FRINGES	480	54	7,014	7,435	7,807
101-253-715.000	FRINGES	0	40	15,917	16,872	17,716

# Questions/Comments?

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