Charter Township of Oscoda Proposed Fiscal Year 2016 Budget

Budget Transmittal Letter
Fiscal Year 2016

Supervisor Baier and Board of Trustees:

Please find attached hereto the proposed budget document for Fiscal Year 2016. In keeping with work session and subsequent regular board meeting discussion and direction, the "proposed" version of the budget differs from the draft document. A summary of noteworthy changes includes the following:

General Fund:

- Increase Old Orchard Park Contribution and a decrease Beginning Fund Balance
- Assume elimination of police officer position assigned to STING with corresponding effect on revenues and expenditures
- Assume skate park grant project implementation occurs in Fiscal Year 2016
- Adjust Planning Consultant Fees to reflect actual land use and recreation plan bid numbers
- Adjust Equipment line item to account for IT upgrade schedule implementation in 2015
- Increase contribution to Road Improvement Fund based on three-year spreading of special assessments

Road Improvement Fund:

- Decrease Special Assessment Revenue and increase General Fund Contribution to reflect three-year assessment spread

Old Orchard Park Capital Improvement Fund:

- Increase Beginning Fund Balance and Capital Improvement expense to accommodate two new yurts

Property Operation and Maintenance Fund:

- Revise revenues and ending balance to acknowledge receipt of VA reimbursement in 2016

Old Orchard Park Fund:

- Increase Beginning Fund Balance and Contribution to General Fund to accommodate GF transfer

Van Etten Lake Campground:

- Eliminate all 2016 appropriations assuming the Township does not operate this facility

Finally, I note that the discussed loan from Old Orchard Park to the General Fund of $70,000 to advance the "not to exceed" anticipated cost of the Van Etten weed control special assessment district is not budgeted. Although this is feasible there is some question as to how most appropriately to show it in the budget document, if at all, since it is more properly characterized as a balance sheet entry. My suggestion at this point is that we keep this potential "tool" in mind as we move into the new budget year and

implement it if deemed necessary. Having said that, it should be recognized that the $70,000 weed control appropriation remains in place in the General Fund.

In terms of general commentary I think it is important to confirm the need for continued vigilance and dialogue regarding our budgetary posture and fiscal condition. However, it seems unnecessary at this point to provide an exhaustive overview of concerns which we have discussed during our work sessions. Suffice it to say that increasing beginning cash balances and/or increasing reliance on nonrecurring revenues, particularly of a significant magnitude, should be viewed as the proverbial “red flag”.

The Fiscal Year 2016 General Fund spending plan is affected significantly by capital expenditure funding. This mitigates the concerns somewhat, particularly in instances where the expenses represent a singular event like the purchase of property. That said, the proposed budget maintains a heavy reliance on beginning cash balance even after transferring money from other funds largely to address capital funding needs.

Recent experience indicates significant increases in recurring expenditures like road funding have potential for dramatic budgetary impact even though the Township is only responsible for one half the local share in this particular instance. The cumulative effect will be magnified over time if special assessment revenue is rolled over to fund additional road projects as our budgetary fund plan anticipates. There seems to be no question that road improvement needs exist but when taken in totality, these needs appear to far outstrip our fiscal resources at this point. Again, caution would appear to be the watchword moving forward in allocating limited resources.

It should be noted also that there is some uncertainty associated with wage and benefit costs in the coming year. Elected official and employee salaries and wages have been budgeted for a 2% increase. However, collective bargaining agreements expire at year’s end and negotiations are expected to be underway very soon. These discussions will likely have impact on actual personnel-related costs in Fiscal Year 2016.

As witnessed in recent public discussion of potential budget cuts, for every service offered or project proposed there are likely to be strong and potentially differing opinions. The process of prioritizing then should be based on common understanding of the issues and consensus relative to direction; all supported by adequate and accurate information. This does not guarantee agreement as to outcomes but is far more likely to result in, at least, acceptance. Moving forward I am confident that we can continue to balance such competing priorities and fiscal responsibility in a thoughtful and realistic manner that allows for both progress and sustainability.

Respectfully Submitted,

Robert F. Stalker, II
Township Superintendent

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BUDGET REPORT FOR OSCODA TOWNSHIP
Fund: 101 GENERAL/UNALLOCATED

Calculations as of 12/31/2015

GL NUMBER	DESCRIPTION	2014 ACTIVITY	2015 AMENDED BUDGET	2015 ACTIVITY THRU 12/31/15	2016 REQUESTED BUDGET
ESTIMATED REVENUES					
Dept 000					
101-000-401.000	CURRENT PROPERTY TAX	1,297,339.71	1,300,000.00	1,300,421.05	1,313,000.00
101-000-401.100	SENIOR CENTER PROPERTY TAX LEVY	27,259.00	28,000.00	0.00	27,200.00
101-000-423.000	TRAILER FEES	0.00	0.00	0.00	0.00
101-000-424.000	PAYMENT IN LIEU OF TAXES	2,655.89	21,000.00	21,386.94	15,000.00
101-000-542.000	STATE GRANT-VOTER ACCESS	0.00	0.00	0.00	0.00
101-000-543.000	FEDERAL GRANT - USDA RD	0.00	12,500.00	0.00	0.00
101-000-574.100	ST SHARE REV-METRO AUTH	11,751.81	10,000.00	10,092.28	10,500.00
101-000-574.200	ST SHAR REV-SALES TX STATUTORY	17,367.00	17,000.00	8,815.00	17,500.00
101-000-574.300	ST SHAR REV-SALES TX CONSTITUT	530,903.00	535,000.00	251,754.00	550,000.00
101-000-601.000	NSF CHECK CHARGES	450.00	400.00	700.00	450.00
101-000-602.000	DROP OFF PROGRAM PERMIT	0.00	500.00	490.00	0.00
101-000-626.100	CHARGES FOR SERVICES - OTHER	0.00	0.00	0.00	0.00
101-000-628.000	CHARGES FOR MAINT PRIVATE RDS	6,658.19	0.00	65.00	0.00
101-000-628.100	GOLFVIEW RD-IMPROVEMENT PROJECT	1,158.00	0.00	0.00	0.00
101-000-655.000	FINES, FORFITURES, RESTITUTION	20.00	0.00	100.00	0.00
101-000-665.100	INTEREST EARNINGS	3,254.44	2,500.00	2,302.57	3,000.00
101-000-665.200	DELINQUENT BILL PENALTY	0.00	0.00	0.00	0.00
101-000-665.300	INTEREST EARNED ON SPEC ASSESS	0.00	0.00	0.00	0.00
101-000-667.000	RENTS & ROYALTIES	658.44	0.00	413.42	600.00
101-000-667.200	RENT-208 STATE ST	30,120.00	20,000.00	17,404.00	20,000.00
101-000-672.000	SPECIAL ASSESSMENT REV - ROADS	4,975.00	0.00	151.15	0.00
101-000-672.200	SPEC ASSM'T REV-VELWC	0.25	0.00	0.00	0.00
101-000-673.000	SALE OF FIXED ASSETS	3,428.00	2,000.00	2,710.00	2,500.00
101-000-675.000	CONTRIB FOR FIREWORKS	8,133.33	3,300.00	3,333.33	3,300.00
101-000-687.000	REIMBURSEMENT FOR INS CLAIMS	0.00	2,500.00	0.00	0.00
101-000-687.100	REIMBURSEMENTS - OTHER	18,592.39	13,000.00	12,996.25	2,000.00
101-000-687.200	REFUNDS	4,173.89	50.00	48.32	4,000.00
101-000-688.000	MISCELLANEOUS REVENUE	838.08	250.00	275.54	1,500.00
101-000-694.000	CONTRIB FROM PRIVATE SOURCES	0.00	7,600.00	7,637.00	0.00
101-000-698.000	BOND PROCEEDS	0.00	0.00	0.00	0.00
101-000-699.236	CONTRIB FROM PROP O&M	34,940.04	44,980.00	41,231.63	38,140.00
101-000-699.248	CONTRIB FROM DDA	9,750.00	9,750.00	0.00	9,750.00
101-000-699.257	CONTRIB FROM STABILIZATION	0.00	0.00	0.00	0.00
101-000-699.509	CONTRIB FROM ORCHARD PARK	150,000.00	185,000.00	169,583.37	381,250.00
101-000-699.590	CONTRIBUTION FROM SEWER	0.00	0.00	0.00	0.00
101-000-699.591	CONTRIB FROM WATER	56,855.04	56,920.00	52,176.63	56,760.00
101-000-999.699	BEGINNING FUND BALANCE	0.00	311,135.00	0.00	335,580.00
Totals for dept 000-		2,221,281.50	2,583,385.00	1,904,087.48	2,792,030.00
Dept 207-POLICE					
101-207-502.000	FEDERAL GRANT	21,000.00	0.00	0.00	0.00
101-207-503.000	FEDERAL GRANT / STING	16,827.00	15,000.00	15,358.00	0.00
101-207-543.000	STATE - 302 FUNDS	1,916.80	1,500.00	964.90	2,000.00
101-207-544.000	STATE-STING GRANT	38,703.00	38,000.00	38,337.00	0.00
101-207-544.001	STATE GRANT-PUBLIC SAFETY	0.00	0.00	0.00	0.00
101-207-578.000	LIQUOR LICENSE FEES	7,907.35	7,600.00	110.00	7,700.00
101-207-625.000	WITNESS FEES	72.45	0.00	10.00	50.00
101-207-626.100	CHARGES FOR SERVICE	0.00	0.00	0.00	0.00
101-207-626.200	CHARGES FOR POLICE (AUSABLE)	221,223.00	211,300.00	177,531.75	213,980.00
101-207-655.000	FINES, FORFITURES, RESTITUTION	9,437.00	6,500.00	6,615.83	4,200.00
101-207-665.100	INTEREST EARNINGS	0.00	25.00	0.00	0.00
101-207-673.000	SALE OF FIXED ASSETS	18,753.36	0.00	716.40	0.00
101-207-687.000	REIMBURSEMENTS FOR INS CLAIM	15,841.69	9,000.00	9,066.90	2,000.00
101-207-687.100	REIMBURSEMENTS - OTHER	0.00	2,500.00	4,608.00	2,000.00
101-207-687.200	REFUNDS	0.00	0.00	0.00	0.00
101-207-688.000	MISCELLANEOUS REVENUE	1,405.05	2,000.00	1,799.50	1,750.00
101-207-694.000	CONTRIB FROM PRIVATE SOURCES	0.00	0.00	0.00	0.00
101-207-999.699	POLICE BEGINNING FUND BALANCE	0.00	196,875.00	0.00	100,000.00
Totals for dept 207-POLICE		353,086.70	490,300.00	255,118.28	333,680.00
Dept 250-LAKEFRONT DISTRICT					
101-250-688.000	MISCELLANEOUS REVENUE	0.00	0.00	0.00	0.00
Totals for dept 250-LAKEFRONT DISTRICT		0.00	0.00	0.00	0.00
Dept 253-TREASURER					
101-253-445.000	PENALTYS & INTEREST ON TAXES	2,128.00	1,000.00	0.00	1,200.00
101-253-447.000	ADMIN FEE-TAX COLLECTION	106,120.40	106,000.00	88,072.47	105,000.00
101-253-477.000	ANIMAL LICENSE	23.55	25.00	20.10	25.00
101-253-601.000	NSF CHECK CHARGES	160.00	50.00	75.00	100.00
101-253-687.000	REIMBURSEMENTS	0.00	0.00	0.00	0.00
Totals for dept 253-TREASURER		108,431.95	107,075.00	88,167.57	106,325.00
Dept 257-ASSESSOR					
101-257-620.000	LAND DIVISION FEES	200.00	0.00	0.00	200.00
101-257-621.000	PLAT FEES	0.00	0.00	0.00	0.00
101-257-672.100	SPEC ASSMT REV-ASSRS PLAT	0.00	0.00	0.00	0.00

Calculations as of 12/31/2015

GL NUMBER	DESCRIPTION	2014 ACTIVITY	2015 AMENDED BUDGET	2015 ACTIVITY THRU 12/31/15	2016 REQUESTED BUDGET
ESTIMATED REVENUES					
Dept 257-ASSESSOR					
101-257-688.000	ASS'R MISCELLANEOUS REV	0.00	0.00	21.50	0.00
Totals for dept 257-ASSESSOR		200.00	0.00	21.50	200.00
Dept 262-ELECTIONS					
101-262-600.000	ELECTION REIMBURSEMENT	0.00	0.00	0.00	0.00
Totals for dept 262-ELECTIONS		0.00	0.00	0.00	0.00
Dept 276-CEMETERY					
101-276-626.300	CHARGES FOR CEMETERY-AUSABLE	17,376.00	17,390.00	32,100.75	17,670.00
101-276-634.000	GRAVE OPENING & CLOSING	7,875.00	9,000.00	9,725.00	7,000.00
Totals for dept 276-CEMETERY		25,251.00	26,390.00	41,825.75	24,670.00
Dept 336-FIRE DEPARTMENT					
101-336-506.000	FEDERAL GRANT - FEMA	0.00	0.00	0.00	0.00
101-336-544.000	STATE GRANTS-PUBLIC SAFTEY	0.00	0.00	0.00	0.00
101-336-545.000	STATE HOMELAND SEC GRANT	0.00	0.00	0.00	0.00
101-336-626.500	CHARGES FOR FIRE-AUSABLE	38,259.96	40,915.00	37,504.50	39,300.00
101-336-626.510	CHARGES FOR FIRE-WILBER	4,856.00	4,500.00	5,253.00	4,750.00
101-336-687.000	REIMBURSEMENTS - INS CLAIMS	0.00	0.00	0.00	0.00
101-336-687.100	REIMBURSEMENTS - OTHER	0.00	0.00	0.00	2,000.00
101-336-687.200	REIMBURSEMENTS - AUSABLE TWP	0.00	0.00	0.00	0.00
101-336-694.000	CONTRIB FROM PRIVATE SOURCES	0.00	0.00	0.00	0.00
101-336-694.100	DIVE TEAM-CONT PRIVATE SOURCES	500.00	500.00	500.00	0.00
101-336-906.000	LOAN PROCEEDS	0.00	0.00	0.00	0.00
Totals for dept 336-FIRE DEPARTMENT		43,615.96	45,915.00	43,257.50	46,050.00
Dept 722-ZONING & PLANNING					
101-722-620.000	LAND DIVISION FEES	0.00	0.00	0.00	0.00
101-722-622.000	ZONING FEES	3,430.00	3,500.00	3,630.00	3,600.00
101-722-655.000	ZONING FINES,FORFITUES,RESTITU	0.00	0.00	0.00	0.00
Totals for dept 722-ZONING & PLANNING		3,430.00	3,500.00	3,630.00	3,600.00
Dept 751-PARKS & RECREATION					
101-751-565.000	GREAT LAKES FISHERY TRUST,INC.	0.00	0.00	0.00	0.00
101-751-566.000	LWCF GRANT	0.00	0.00	0.00	0.00
101-751-567.000	STATE GRANT-INLAND/HABITAT	0.00	0.00	0.00	0.00
101-751-568.000	STATE GRANT-COASTAL/WATERWAYS	0.00	0.00	0.00	0.00
101-751-569.000	MNRTF GRANT	0.00	0.00	0.00	416,250.00
101-751-571.000	PASSPORT GRANT	0.00	0.00	0.00	25,200.00
101-751-651.100	PARKS USER FEES-OTHER	0.00	0.00	0.00	0.00
101-751-688.000	PARKS DEPT/MISCELLANEOUS REV	1,462.50	1,500.00	1,824.00	1,600.00
Totals for dept 751-PARKS & RECREATION		1,462.50	1,500.00	1,824.00	443,050.00
Dept 753-FOOTE SITE PARK					
101-753-651.001	PK USER FEES-FSP BOAT LAUNCH	12,954.66	14,000.00	14,198.25	11,000.00
Totals for dept 753-FOOTE SITE PARK		12,954.66	14,000.00	14,198.25	11,000.00
Dept 754-KEN RATLIFF PARK					
101-754-651.000	PK USER FEES-VLP BOAT LAUNCH	8,520.22	9,000.00	9,063.09	7,500.00
101-754-667.100	RENT-WARRIOR PAVILLION	4,825.00	6,400.00	6,970.00	5,000.00
Totals for dept 754-KEN RATLIFF PARK		13,345.22	15,400.00	16,033.09	12,500.00
TOTAL ESTIMATED REVENUES		2,783,059.49	3,287,465.00	2,368,163.42	3,773,105.00
APPROPRIATIONS					
Dept 000					
101-000-000.000	DELINQ 2000 EXPEND FUND BAL	0.00	0.00	0.00	0.00
Totals for dept 000-		0.00	0.00	0.00	0.00
Dept 101-TOWNSHIP BOARD					
101-101-712.000	FEES & PER DIEM (FICA)	16,218.07	16,900.00	13,708.98	16,900.00
101-101-715.000	SOCIAL SECURITY	1,240.67	1,300.00	1,048.74	1,300.00
101-101-722.000	WORKMANS COMP	19.33	50.00	16.29	50.00
101-101-853.000	TELEPHONE	0.00	0.00	0.00	0.00
101-101-860.000	MILEAGE ALLOW/TRANSPORT	0.00	250.00	0.00	250.00
101-101-890.000	TOWNSHIP BOARD CONTINGENCY	0.00	500.00	0.00	500.00
101-101-910.000	INSURANCE & BONDS	0.00	0.00	0.00	0.00
101-101-956.000	MISCELLANEOUS	2,055.60	500.00	50.00	500.00
101-101-960.000	CONFERENCE/EDUCATION/TRAINING	1,361.00	1,500.00	1,708.40	1,600.00
Totals for dept 101-TOWNSHIP BOARD		20,894.67	21,000.00	16,532.41	21,100.00
Dept 171-SUPERVISOR					
101-171-703.000	SALARY-SUPERVISOR	14,254.99	14,455.00	12,307.77	14,750.00
101-171-715.000	SOCIAL SECURITY	1,090.50	1,125.00	1,106.97	1,130.00
101-171-722.000	WORKMANS COMP	16.86	25.00	14.21	25.00

Calculations as of 12/31/2015

GL NUMBER	DESCRIPTION	2014 ACTIVITY	2015 AMENDED BUDGET	2015 ACTIVITY THRU 12/31/15	2016 REQUESTED BUDGET
APPROPRIATIONS					
Dept 171-SUPERVISOR					
101-171-725.000	FEES & PER DIEM (NON-FICA)	0.00	100.00	0.00	50.00
101-171-726.000	SUPPLIES	0.00	150.00	0.00	150.00
101-171-751.000	GASOLINE & OIL	0.00	0.00	0.00	0.00
101-171-852.000	TELEPHONE LEASE/MAINT FEES	0.00	0.00	0.00	0.00
101-171-853.000	TELEPHONE	1,084.20	1,000.00	890.53	1,350.00
101-171-860.000	MILEAGE ALLOW/TRANSPORT	0.00	100.00	0.00	100.00
101-171-890.000	SUPERVISOR CONTINGENCY	0.00	500.00	0.00	500.00
101-171-900.000	PRINTING & PUBLISHING	0.00	0.00	0.00	0.00
101-171-910.000	INSURANCE & BONDS	0.00	0.00	0.00	0.00
101-171-931.000	EQUIPMENT MAINTENANCE	0.00	0.00	0.00	0.00
101-171-933.000	MAINTENANCE - VEHICLE	0.00	0.00	0.00	0.00
101-171-956.000	MISCELLANEOUS	0.00	100.00	0.00	100.00
101-171-960.000	CONFERENCE/EDUCATION/TRAINING	20.00	500.00	10.00	500.00
101-171-980.000	EQUIPMENT	512.15	250.00	0.00	500.00
Totals for dept 171-SUPERVISOR		16,978.70	18,305.00	14,329.48	19,155.00
Dept 172-SUPERINTENDENT					
101-172-703.000	SALARY-SUPERINTENDENT	80,800.80	81,925.00	69,763.44	83,565.00
101-172-706.000	WAGES (SECRETARY)	22,421.09	22,900.00	19,302.87	23,365.00
101-172-709.000	OVERTIME	341.19	250.00	235.98	750.00
101-172-713.000	HEALTH INS REIMB	8,704.71	8,895.00	0.00	9,400.00
101-172-715.000	SOCIAL SECURITY	9,021.45	9,300.00	7,221.05	9,500.00
101-172-716.000	HOSPITALIZATION INS	12,746.58	11,875.00	8,779.55	12,365.00
101-172-717.000	LIFE & DISABILITY INS	1,068.20	1,100.00	1,031.00	1,150.00
101-172-718.000	RETIREMENT FUND CONTRIBUTION	4,404.55	2,290.00	1,930.30	2,340.00
101-172-718.100	RETIREMENT FUND CONTRIBUTION	6,174.05	8,195.00	5,672.91	8,360.00
101-172-722.000	WORKMANS COMP	400.61	550.00	336.82	500.00
101-172-725.000	FEES & PER DIEM (NON-FICA)	0.00	200.00	0.00	150.00
101-172-726.000	SUPPLIES	698.70	900.00	596.28	800.00
101-172-751.000	GASOLINE & OIL	1,280.87	1,000.00	753.66	1,500.00
101-172-830.000	DUES & SUBSCRIPTIONS	926.79	840.00	720.93	1,000.00
101-172-852.000	TELEPHONE LEASE/MAINT FEES	0.00	0.00	0.00	0.00
101-172-853.000	TELEPHONE	1,084.19	1,100.00	891.54	1,600.00
101-172-860.000	MILEAGE ALLOW/TRANSPORT	0.00	100.00	0.00	100.00
101-172-890.000	SUPERINTENDENT CONTINGENCY	0.00	1,000.00	0.00	1,000.00
101-172-900.000	PRINTING & PUBLISHING	0.00	100.00	0.00	100.00
101-172-910.000	INSURANCE & BONDS	548.54	700.00	624.00	700.00
101-172-931.000	EQUIPMENT MAINTENANCE	0.00	250.00	0.00	250.00
101-172-933.000	MAINTENANCE - VEHICLE	651.09	1,000.00	875.42	800.00
101-172-956.000	MISCELLANEOUS	14.10	300.00	0.00	250.00
101-172-960.000	CONFERENCE/EDUCATION/TRAINING	774.71	1,000.00	587.86	1,000.00
101-172-980.000	EQUIPMENT	497.13	1,000.00	0.00	1,000.00
Totals for dept 172-SUPERINTENDENT		152,559.35	156,770.00	119,323.61	161,545.00
Dept 207-POLICE					
101-207-703.100	WAGES-POLICE CHIEF	56,365.49	57,150.00	48,666.06	58,295.00
101-207-703.201	WAGES-SGT	90,177.99	91,440.00	78,743.93	93,270.00
101-207-703.301	WAGES-PATROLMAN	284,045.12	283,060.00	261,138.41	309,120.00
101-207-703.302	WAGES-PATROLMAN -STING	39,769.13	43,295.00	34,986.96	0.00
101-207-703.900	OFFICER NEGOITATED RETRO PAY	0.00	0.00	3.44	0.00
101-207-704.000	WAGE-CODE ENFORCEMENT OFFICER	8,015.32	8,190.00	4,849.02	14,475.00
101-207-706.100	WAGES-AUTO MECHANIC	0.00	400.00	288.40	500.00
101-207-706.300	WAGES-CLERICAL	30,718.04	31,140.00	26,515.71	31,765.00
101-207-707.100	PART TIME POLICE OFFICER	0.00	0.00	0.00	0.00
101-207-707.400	Part Time-Clerical Asst.	17,781.94	17,300.00	15,865.00	17,635.00
101-207-709.201	OVERTIME-SGT	11,111.50	9,000.00	8,232.17	10,200.00
101-207-709.301	OVERTIME - PATROLMAN	59,283.37	50,000.00	32,145.99	35,000.00
101-207-709.302	OVERTIME - PATROLMAN-STING	489.84	1,500.00	1,123.74	0.00
101-207-709.400	OVERTIME-PARTIME POLICE	0.00	0.00	0.00	0.00
101-207-709.604	OVERTIME-MECHANIC	0.00	500.00	0.00	500.00
101-207-709.605	OVERTIME - CLERICAL	796.65	800.00	594.20	800.00
101-207-709.606	OVERTIME - CODE ENFORCEMENT OFFIC	0.00	200.00	81.84	200.00
101-207-710.001	OVERTIME (DOUBLE) MECHANIC	0.00	0.00	0.00	0.00
101-207-710.201	HOLIDAY - SGT	6,077.10	6,200.00	5,868.66	6,325.00
101-207-710.300	OVERTIME(DOUBLE) CLERICAL	0.00	0.00	0.00	0.00
101-207-710.301	HOLIDAY - PATROLMAN	18,341.42	16,770.00	20,609.65	16,045.00
101-207-710.302	HOLIDAY - PATROLMAN - STING	0.00	1,500.00	208.10	0.00
101-207-711.100	LONGEVITY PAY - OFFICERS	6,109.38	6,070.00	0.00	6,360.00
101-207-711.302	LONGEVITY PAY - STING	0.00	435.00	0.00	0.00
101-207-713.000	HEALTH INS REIMB	0.00	0.00	0.00	0.00
101-207-715.000	SOCIAL SECURITY	47,599.86	48,500.00	40,689.80	50,000.00
101-207-715.001	SOCIAL SECURITY - STING	0.00	3,555.00	0.00	0.00
101-207-715.100	SOCIAL SECURITY (RETRO PAY)	0.00	0.00	0.00	0.00
101-207-716.000	HOSPITALIZATION INS	142,046.92	171,350.00	149,506.26	169,075.00
101-207-716.001	HOSPITALIZATION INS - STING	4,264.52	4,550.00	3,925.22	0.00
101-207-717.000	LIFE & DISABILITY INS	2,695.90	2,865.00	2,635.70	3,010.00

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GL NUMBER	DESCRIPTION	2014 ACTIVITY	2015 AMENDED BUDGET	2015 ACTIVITY THRU 12/31/15	2016 REQUESTED BUDGET
APPROPRIATIONS					
Dept 207-POLICE					
101-207-717.001	LIFE & DISABILITY INS - STING	204.50	260.00	194.60	0.00
101-207-718.000	RETIREMENT FUND CONTRIBUTION	8,708.24	8,830.00	7,544.47	9,010.00
101-207-718.001	RETIREMENT FUND CONTRI - STING	9,342.62	10,250.00	9,557.78	0.00
101-207-718.002	MERS CONTRIBUTION	116,335.60	120,000.00	98,313.69	138,000.00
101-207-720.000	UNEMPLOYMENT COMPENSATION	0.00	0.00	0.00	0.00
101-207-722.000	WORKMANS COMP	10,807.91	14,000.00	9,086.84	12,000.00
101-207-722.001	WORKMANS COMP - STING	0.00	1,000.00	0.00	0.00
101-207-725.000	FEES & PER DIEM (NON FICA)	0.00	50.00	0.00	50.00
101-207-726.000	SUPPLIES	5,860.70	7,000.00	3,566.87	7,000.00
101-207-726.001	SUPPLIES - STING PROGRAM	0.00	500.00	0.00	0.00
101-207-726.100	SUPPLIES - COMPUTER	338.95	500.00	306.99	500.00
101-207-727.000	CHEMICALS & CONTROL	0.00	0.00	0.00	0.00
101-207-751.000	GASOLINE & OIL	37,036.48	26,000.00	20,276.91	35,000.00
101-207-761.000	CLOTHING CARE & ALLOWANCE	8,697.15	7,500.00	4,020.44	8,000.00
101-207-761.001	CLOTHING CARE & ALLOW STING	475.43	800.00	0.00	0.00
101-207-775.000	REPAIR & MAINTENANCE SUPPLIES	603.80	500.00	650.12	600.00
101-207-801.000	PROFESSIONAL FEES	5,545.09	5,000.00	1,434.05	4,000.00
101-207-801.200	COMPUTER PROGRAM FEES	256.96	1,000.00	132.00	3,000.00
101-207-802.000	AUDIT FEES	677.40	0.00	0.00	725.00
101-207-809.000	AUXILARY POLICE	0.00	0.00	0.00	1,000.00
101-207-815.100	COMPUTER MAINTENANCE	747.52	1,000.00	922.65	1,000.00
101-207-826.000	LEGAL FEES	2,018.06	10,000.00	3,227.58	15,000.00
101-207-850.000	COMMUNICATIONS	0.00	1,000.00	0.00	1,500.00
101-207-852.000	TELEPHONE LEASE/MAINT FEES	0.00	0.00	0.00	0.00
101-207-853.000	TELEPHONE	7,145.57	8,000.00	6,475.73	8,000.00
101-207-890.000	POLICE FUND CONTINGENCY	0.00	0.00	0.00	10,000.00
101-207-900.000	PRINTING & PUBLISHING	315.50	700.00	139.24	700.00
101-207-910.100	INSURANCE & BONDS	371.05	400.00	381.00	500.00
101-207-910.200	INSURANCE - VEHICLE	3,983.49	4,400.00	4,102.00	4,500.00
101-207-910.300	INSURANCE - OFFICER LIABILITY	1,651.41	1,900.00	1,698.00	1,800.00
101-207-921.000	UTILITIES - ELECTRIC	0.00	0.00	0.00	0.00
101-207-922.000	UTILITIES - GAS	0.00	0.00	0.00	0.00
101-207-923.000	UTILITIES - WATER/SEWER	0.00	0.00	0.00	0.00
101-207-930.000	REPAIRS & MAINTENANCE	776.78	2,500.00	2,319.90	2,500.00
101-207-931.000	EQUIPMENT MAINTENANCE	124.54	2,500.00	402.00	2,500.00
101-207-933.000	MAINTENANCE - VEHICLE	25,780.61	30,000.00	25,553.72	22,500.00
101-207-956.000	MISCELLANEOUS	835.73	1,000.00	451.52	1,000.00
101-207-957.000	AWARDS & SETTLEMENTS	0.00	0.00	0.00	0.00
101-207-960.000	CONFERENCE/EDUCATION/TRAINING	3,550.69	3,000.00	2,443.45	5,000.00
101-207-960.001	EDUCATION/TRAINING-302 FUND	1,375.00	1,500.00	830.50	2,125.00
101-207-971.000	LAND REVERT TO ST CNTY REIMBUR	0.00	0.00	0.00	0.00
101-207-980.000	EQUIPMENT	34,140.12	12,500.00	6,604.76	16,500.00
101-207-980.001	BYRNE JAG EQUIPMENT	0.00	0.00	0.00	0.00
101-207-981.000	EQUIPMENT - VEHICLE	0.00	83,300.00	55,000.00	28,500.00
Totals for dept 207-POLICE		1,113,396.39	1,222,660.00	1,002,315.07	1,165,085.00
Dept 215-CLERK					
101-215-703.000	SALARY-CLERK	44,239.11	44,855.00	38,195.96	45,750.00
101-215-706.000	WAGES	36,124.85	27,850.00	23,288.87	29,225.00
101-215-707.000	PART TIME	0.00	0.00	0.00	0.00
101-215-709.000	OVERTIME	1,262.93	650.00	371.55	750.00
101-215-710.000	OVERTIME - DOUBLE	0.00	100.00	0.00	0.00
101-215-713.000	HEALTH INS REIMB	0.00	0.00	0.00	0.00
101-215-715.000	SOCIAL SECURITY	6,179.04	5,750.00	4,663.35	5,850.00
101-215-716.000	HOSPITALIZATION INS	33,761.27	29,550.00	30,861.05	31,200.00
101-215-717.000	LIFE & DISABILITY INS	493.60	550.00	475.00	550.00
101-215-718.000	RETIREMENT FUND CONTRIBUTION	7,829.82	7,275.00	6,148.54	7,500.00
101-215-720.000	UNEMPLOYMENT COMPENSATION	0.00	0.00	0.00	0.00
101-215-722.000	WORKMAS COMP	184.27	275.00	154.77	250.00
101-215-725.000	FEES & PER DIEM (NON FICA)	0.00	200.00	0.00	200.00
101-215-726.000	SUPPLIES	2,352.06	2,500.00	556.36	3,000.00
101-215-852.000	TELEPHONE LEASE/MAINT FEES	0.00	0.00	0.00	0.00
101-215-853.000	TELEPHONE	1,084.15	1,300.00	891.48	1,300.00
101-215-860.000	MILEAGE ALLOW/TRANSPORT	16.95	300.00	251.86	200.00
101-215-890.000	CLERK CONTINGENCY	160.00	750.00	0.00	1,000.00
101-215-900.000	PRINTING & PUBLISHING	1,608.81	2,000.00	333.00	1,900.00
101-215-910.000	INSURANCE & BONDS	0.00	100.00	0.00	0.00
101-215-931.000	EQUIPMENT MAINTENANCE	0.00	0.00	0.00	500.00
101-215-956.000	MISCELLANEOUS	605.00	850.00	665.00	850.00
101-215-960.000	CONFERENCE/EDUCATION/TRAINING	221.72	750.00	81.12	1,000.00
101-215-980.000	EQUIPMENT	497.13	1,000.00	0.00	1,000.00
Totals for dept 215-CLERK		136,620.71	126,605.00	106,937.91	132,025.00
Dept 247-BOARD OF REVIEW					
101-247-712.000	FEES & PER DIEM (FICA)	2,812.73	3,025.00	2,221.63	3,050.00
101-247-715.000	SOCIAL SECURITY	215.18	230.00	169.96	235.00

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APPROPRIATIONS					
Dept 247-BOARD OF REVIEW					
101-247-722.000	WORKMANS COMP	7.40	25.00	6.24	25.00
101-247-725.000	FEES & PER DIEM (NON FICA)	0.00	50.00	0.00	50.00
101-247-726.000	SUPPLIES	0.00	50.00	0.00	50.00
101-247-890.000	BOARD OF REVIEW CONTINGENCY	104.03	100.00	0.00	125.00
101-247-960.000	CONFERENCE/EDUCATION/TRAINING	325.06	500.00	295.08	500.00
Totals for dept 247-BOARD OF REVIEW		3,464.40	3,980.00	2,692.91	4,035.00
Dept 250-LAKEFRONT DISTRICT					
101-250-707.000	WAGES - SEASONAL	4,500.62	3,800.00	3,745.96	5,500.00
101-250-709.000	OVERTIME	2.91	100.00	0.00	100.00
101-250-710.000	OVERTIME - DOUBLE	0.00	50.00	0.00	50.00
101-250-715.000	SOCIAL SECURITY	344.51	450.00	286.56	450.00
101-250-720.000	UNEMPLOYMENT COMPENSATION	0.00	0.00	0.00	0.00
101-250-722.000	WORKMANS COMP	76.55	100.00	49.26	100.00
101-250-726.000	SUPPLIES	3,907.28	5,500.00	5,327.93	4,500.00
101-250-741.000	TOOLS	0.00	200.00	0.00	200.00
101-250-775.000	REPAIR & MAINTENANCE SUPPLIES	295.95	400.00	17.45	400.00
101-250-801.000	PROFESSIONAL SERVICES	0.00	300.00	0.00	250.00
101-250-802.000	PROF SERVICES - CONTRACTURAL	0.00	750.00	400.00	1,000.00
101-250-826.000	LEGAL FEES	0.00	0.00	0.00	500.00
101-250-911.000	PROPERTY LIABILITY INSURANCE	0.37	3,250.00	3,130.00	1,400.00
101-250-921.000	UTILITIES - ELECTRIC	0.00	0.00	0.00	0.00
101-250-922.000	UTILITIES - GAS	0.00	0.00	0.00	0.00
101-250-923.000	UTILITIES - WATER/SEWER	0.00	0.00	0.00	0.00
101-250-930.000	REPAIRS & MAINTENANCE	3,703.32	3,600.00	2,058.20	3,500.00
101-250-956.000	MISCELLANEOUS	419.21	100.00	40.00	1,000.00
101-250-971.000	LAND PURCHASE	0.00	0.00	0.00	0.00
101-250-980.000	EQUIPMENT	0.00	250.00	0.00	0.00
Totals for dept 250-LAKEFRONT DISTRICT		13,250.72	18,850.00	15,055.36	18,950.00
Dept 253-TREASURER					
101-253-703.000	SALARY-TREASURER	44,239.13	44,855.00	38,195.94	45,750.00
101-253-706.000	WAGES	28,400.98	29,455.00	25,044.66	30,890.00
101-253-707.000	PART TIME	4,182.89	8,200.00	6,003.67	7,500.00
101-253-709.000	OVERTIME	1,334.59	1,100.00	994.46	1,000.00
101-253-710.000	OVERTIME - DOUBLE	67.50	200.00	0.00	200.00
101-253-715.000	SOCIAL SECURITY	5,872.26	6,450.00	5,241.53	6,550.00
101-253-716.000	HOSPITALIZATION INS	27,434.71	30,000.00	23,530.97	26,115.00
101-253-717.000	LIFE & DISABILITY INS	493.60	500.00	475.00	525.00
101-253-718.000	RETIREMENT FUND CONTRIBUTION	7,021.77	7,435.00	6,324.18	7,665.00
101-253-720.000	UNEMPLOYMENT COMPENSATION	0.00	0.00	0.00	0.00
101-253-722.000	WORKMANS COMP	286.93	250.00	158.12	300.00
101-253-725.000	FEES & PER DIEM (NON FICA)	137.99	150.00	0.00	175.00
101-253-726.000	SUPPLIES	9,847.53	10,500.00	5,466.34	10,700.00
101-253-804.000	BANK FEES	74.92	400.00	143.70	300.00
101-253-852.000	TELEPHONE LEASE/MAINT FEES	0.00	0.00	0.00	0.00
101-253-853.000	TELEPHONE	1,089.07	1,100.00	888.28	1,400.00
101-253-860.000	MILEAGE ALLOW/TRANSPORT	580.96	550.00	261.05	650.00
101-253-890.000	TREASURER CONTINGENCY	0.00	1,000.00	0.00	1,000.00
101-253-900.000	PRINTING & PUBLISHING	2,151.46	3,000.00	1,198.13	3,300.00
101-253-910.000	INSURANCE & BONDS	3.00	400.00	0.00	400.00
101-253-931.000	EQUIPMENT MAINT	0.00	400.00	0.00	400.00
101-253-940.000	RENTALS	0.00	2,000.00	0.00	1,000.00
101-253-956.000	MISCELLANEOUS	58.42	2,000.00	134.70	1,700.00
101-253-960.000	CONFERENCE/EDUCATION/TRAINING	2,637.43	2,000.00	2,155.60	2,000.00
101-253-980.000	EQUIPMENT	1,087.19	1,000.00	999.99	1,000.00
Totals for dept 253-TREASURER		137,002.33	152,945.00	117,216.32	150,520.00
Dept 257-ASSESSOR					
101-257-726.000	SUPPLIES	6,526.41	7,200.00	4,775.80	7,500.00
101-257-801.000	PROFESSIONAL FEES	2,370.00	2,400.00	2,400.00	2,500.00
101-257-801.100	PROFESSIONAL FEES-ASSESSING	138,499.92	142,000.00	118,333.30	145,500.00
101-257-826.000	LEGAL FEES	0.00	3,500.00	0.00	3,000.00
101-257-852.000	TELEPHONE LEASE/MAINT FEES	0.00	0.00	0.00	0.00
101-257-853.000	TELEPHONE	745.66	875.00	582.81	875.00
101-257-890.000	ASSESSOR CONTINGENCY	0.00	500.00	0.00	500.00
101-257-900.000	PRINTING AND PUBLISHING	388.20	850.00	525.50	800.00
101-257-931.000	EQUIPMENT MAINTENANCE	0.00	500.00	0.00	500.00
101-257-956.000	MISCELLANEOUS	0.00	350.00	24.00	300.00
101-257-959.000	PLAT ESTABLISHING EXPENSES	0.00	0.00	0.00	0.00
101-257-980.000	EQUIPMENT	149.98	2,000.00	0.00	2,000.00
Totals for dept 257-ASSESSOR		148,680.17	160,175.00	126,641.41	163,475.00
Dept 262-ELECTIONS					
101-262-709.000	OVERTIME-ELECTIONS	732.20	500.00	307.07	1,000.00
101-262-712.000	FEES & PER DIEM (FICA)	492.15	750.00	242.00	750.00

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APPROPRIATIONS					
Dept 262-ELECTIONS					
101-262-715.000	SOCIAL SECURITY	92.49	100.00	41.61	100.00
101-262-716.000	HOSPITALIZATION INS	0.00	0.00	0.00	0.00
101-262-718.000	RETIREMENT FUND CONTRIBUTION	4.85	0.00	17.30	0.00
101-262-722.000	WORKMENS COMPENSATION	10.84	25.00	9.15	25.00
101-262-725.000	FEES & PER DIEM (NON-FICA)	7,725.00	3,900.00	3,840.00	9,000.00
101-262-726.000	SUPPLIES	4,513.75	2,100.00	2,007.33	5,000.00
101-262-801.000	PROFESSIONAL FEES	1,291.59	2,000.00	1,628.21	2,000.00
101-262-853.000	TELEPHONE	0.00	0.00	0.00	0.00
101-262-890.000	ELECTIONS CONTINGENCY	115.28	250.00	0.00	1,000.00
101-262-900.000	PRINTING AND PUBLISHING	0.00	200.00	18.40	100.00
101-262-960.000	CONFERENCE/EDUCATION/TRAINING	1,838.66	200.00	28.40	2,000.00
Totals for dept 262-ELECTIONS		16,816.81	10,025.00	8,139.47	20,975.00
Dept 265-TOWNSHIP HALL & GROUNDS					
101-265-706.000	WAGES	33,764.12	34,280.00	28,597.00	34,975.00
101-265-707.000	PART TIME	18,257.37	18,210.00	15,823.18	18,575.00
101-265-709.000	OVERTIME	1,506.42	3,200.00	2,798.09	2,750.00
101-265-710.000	OVERTIME (DOUBLE)	0.00	1,000.00	131.84	1,000.00
101-265-715.000	SOCIAL SECURITY	4,056.99	4,450.00	3,574.18	4,425.00
101-265-716.000	HOSPITALIZATION INS	10,137.97	10,300.00	8,708.13	9,650.00
101-265-717.000	LIFE & DISABILITY INS	245.80	300.00	216.30	275.00
101-265-718.000	RETIREMENT FUND CONTRIBUTION	3,376.41	3,450.00	2,859.70	3,500.00
101-265-720.000	UNEMPLOYMENT COMPENSATION	0.00	500.00	0.00	0.00
101-265-722.000	WORKMANS COMP	1,242.83	1,800.00	1,044.97	1,600.00
101-265-725.000	FEES & PER DIEM (NON-FICA)	200.00	200.00	0.00	200.00
101-265-726.000	SUPPLIES	5,871.22	8,000.00	5,623.22	8,500.00
101-265-741.000	TOOLS	2,952.51	5,200.00	2,822.20	5,200.00
101-265-751.000	GASOLINE & OIL	10,844.30	9,000.00	6,469.03	11,250.00
101-265-761.000	CLOTHING CARE & ALLOWANCE	606.81	550.00	656.81	550.00
101-265-775.000	REPAIR & MAINTENANCE SUPPLIES	7,652.06	7,250.00	7,325.24	7,500.00
101-265-801.000	PROFESSIONAL FEES	409.76	1,350.00	1,106.31	1,200.00
101-265-850.000	COMMUNICATIONS	0.00	0.00	0.00	0.00
101-265-852.000	TELEPHONE LEASE/MAINT FEES	0.00	0.00	0.00	0.00
101-265-853.000	TELEPHONE	2,327.86	2,300.00	2,182.29	2,500.00
101-265-860.000	MILEAGE ALLOW/TRANSPORT	0.00	0.00	0.00	0.00
101-265-890.000	TWP HALL & GROUNDS CONTINGENCY	0.00	5,000.00	0.00	5,000.00
101-265-910.100	INSURANCE & BONDS	2,610.14	3,000.00	2,688.00	2,800.00
101-265-910.200	INSURANCE - VEHICLE	0.33	3,500.00	3,249.00	3,500.00
101-265-921.000	UTILITIES - ELECTRICITY	25,576.45	22,750.00	19,202.34	25,000.00
101-265-922.000	UTILITIES - GAS	13,421.01	12,500.00	6,498.87	13,500.00
101-265-923.000	UTILITIES - WATER	3,979.37	3,350.00	1,500.80	4,000.00
101-265-930.000	REPAIRS & MAINTENANCE	13,645.52	17,500.00	14,856.88	17,500.00
101-265-931.000	EQUIPMENT MAINTENANCE	9,979.78	15,000.00	15,008.75	13,000.00
101-265-933.000	MAINTENANCE - VEHICLE	3,268.27	5,000.00	3,563.02	5,000.00
101-265-934.000	PARKING LOT MAINTENANCE	0.00	0.00	0.00	0.00
101-265-940.100	RENTALS - OTHER	4,500.00	4,800.00	4,500.00	4,500.00
101-265-956.000	MISCELLANEOUS	286.55	500.00	120.92	1,000.00
101-265-969.000	DISASTER PREPAREDNESS	0.00	0.00	0.00	0.00
101-265-974.000	LAND IMPROVEMENT	0.00	0.00	0.00	0.00
101-265-974.100	BUILDING IMPROVEMENTS	16,450.00	5,000.00	0.00	35,000.00
101-265-980.000	EQUIPMENT	6,515.23	7,000.00	2,194.48	5,500.00
101-265-981.000	EQUIPMENT - VEHICLE REPLACEMEN	0.00	0.00	0.00	0.00
Totals for dept 265-TOWNSHIP HALL & GROUNDS		203,685.08	216,240.00	163,321.55	248,950.00
Dept 276-CEMETERY					
101-276-706.000	WAGES	45,769.24	46,490.00	39,514.99	47,425.00
101-276-709.000	OVERTIME	0.00	0.00	0.00	0.00
101-276-715.000	SOCIAL SECURITY	21.01	0.00	20.64	0.00
101-276-716.000	HOSPITALIZATION INS	(0.54)	0.00	0.00	0.00
101-276-718.000	RETIREMENT FUND CONTRIBUTION	0.00	0.00	0.00	0.00
101-276-722.000	WORKMANS COMP	1,065.43	1,500.00	895.73	1,350.00
101-276-726.000	SUPPLIES	2,990.21	1,400.00	371.64	2,000.00
101-276-741.000	TOOLS	0.00	300.00	0.00	300.00
101-276-751.000	GASOLINE & OIL	3,591.95	3,500.00	1,408.77	4,400.00
101-276-775.000	REPAIRS & MAINTENANCE SUPPLIES	205.17	1,200.00	777.83	1,250.00
101-276-804.000	BANK FEES	10.00	0.00	0.00	0.00
101-276-890.000	CEMETERY CONTINGENCY	0.00	1,000.00	0.00	1,000.00
101-276-910.100	INSURANCE & BOND	68.21	100.00	76.00	100.00
101-276-910.200	INSURANCE - VEHICLE	4,807.41	1,900.00	1,697.00	2,200.00
101-276-921.000	UTILITIES - ELECTRICITY	779.71	850.00	579.22	850.00
101-276-923.000	UTILITIES - WATER/SEWER	0.00	0.00	0.00	0.00
101-276-930.000	REPAIRS & MAINTENANCE	3,725.94	3,000.00	3,071.89	3,000.00
101-276-931.000	EQUIPMENT MAINTENANCE	1,712.17	4,300.00	3,740.66	3,500.00
101-276-933.000	MAINTENANCE - VEHICLE	1,885.35	2,200.00	36.94	2,100.00
101-276-956.000	MISCELLANEOUS	0.00	100.00	69.25	100.00
101-276-980.000	EQUIPMENT	0.00	1,000.00	89.99	1,000.00

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GL NUMBER	DESCRIPTION	2014 ACTIVITY	2015 AMENDED BUDGET	2015 ACTIVITY THRU 12/31/15	2016 REQUESTED BUDGET
APPROPRIATIONS					
Dept 276-CEMETERY					
101-276-999.980	PUBLIC IMPROVE - VEH REPLACE	0.00	0.00	32,000.00	0.00
Totals for dept 276-CEMETERY		66,631.26	68,840.00	84,350.55	70,575.00
Dept 299-UNALLOCATED					
101-299-000.000		0.00	0.00	0.00	0.00
101-299-726.100	SUPPLIES - COMPUTER	1,332.27	2,000.00	1,462.66	2,100.00
101-299-726.200	SUPPLIES - COPIER/FAX	1,133.62	1,600.00	214.30	1,600.00
101-299-801.000	PROFESSIONAL FEES	2,057.35	7,000.00	6,259.03	5,000.00
101-299-801.100	PLANNING CONSULTANT FEES	2,752.58	0.00	0.00	18,000.00
101-299-801.200	COMPUTER PROGRAM FEES	13,290.18	16,000.00	15,809.00	14,000.00
101-299-801.300	INSURANCE CONSULTANT	0.00	2,000.00	0.00	1,500.00
101-299-802.000	AUDIT FEES	7,225.60	6,500.00	6,375.80	7,500.00
101-299-805.000	VELWC-MILFOIL TREATMENT	67,264.42	40,000.00	36,457.50	70,000.00
101-299-815.100	COMPUTER MAINTENANCE	3,750.00	4,100.00	1,250.00	5,000.00
101-299-815.200	COPIER MAINTENANCE	1,984.22	2,000.00	1,834.00	2,200.00
101-299-818.000	SOLID WASTE DISPOSAL	1,268.29	5,000.00	3,559.07	5,000.00
101-299-821.000	ENGINEERING FEES	150.00	2,000.00	0.00	3,500.00
101-299-826.000	LEGAL FEES	17,197.23	15,000.00	9,891.08	18,000.00
101-299-853.000	TELEPHONE (MODEM-FAX)	1,795.92	1,300.00	1,199.77	1,500.00
101-299-880.000	COMMUNITY PROMOTION	21,567.66	27,500.00	26,355.84	22,000.00
101-299-880.001	COMMUNITY PROMOTION/CAPITAL OUTLA	0.00	0.00	0.00	0.00
101-299-880.100	COMMUNITY PROMOTION - FIRST RESPO	2,974.67	6,000.00	1,655.75	9,000.00
101-299-880.300	GRANT - MSHDA	0.00	0.00	0.00	0.00
101-299-880.301	FEDERAL GRANT - USDA/RD	0.00	12,500.00	501.32	0.00
101-299-881.000	HISTORICAL COMMISSION	0.00	500.00	0.00	500.00
101-299-882.000	DUES	15,495.52	16,500.00	13,004.65	16,500.00
101-299-890.000	UNALLOCATED CONTINGENCY	0.00	0.00	0.00	10,000.00
101-299-900.000	PRINTING AND PUBLISHING	2,358.30	5,500.00	2,714.11	4,000.00
101-299-910.000	INSURANCE & BONDS	17,718.16	18,500.00	18,277.00	20,000.00
101-299-910.100	INSURANCE - VEHICLE	0.00	0.00	0.00	0.00
101-299-925.000	TRAFFIC LIGHTS	0.00	0.00	0.00	0.00
101-299-926.000	STREET LIGHTS	90,068.18	105,000.00	79,319.47	111,000.00
101-299-956.000	MISCELLANEOUS	14,217.38	4,500.00	3,213.37	4,500.00
101-299-956.001	BAD DEBT EXPENSE	3,139.26	4,000.00	196.52	3,500.00
101-299-957.100	PROPERTY TAXES-OSC TWP	4,953.35	7,000.00	4,548.10	5,500.00
101-299-958.000	BLDG AUTHORITY SPEC ASSESSMENT	0.00	0.00	0.00	0.00
101-299-958.100	SPECIAL ASSESSMENT - PROPERTY TAX	5,226.17	5,200.00	258.75	5,600.00
101-299-958.200	SPECIAL ASSM'T VELWC	2,143.35	0.00	0.00	0.00
101-299-969.000	STREET & ROAD MAINTENANCE	0.00	0.00	0.00	0.00
101-299-971.000	LAND/BLDG PURCHASE	0.00	0.00	0.00	0.00
101-299-971.100	LAND REVERT TO ST CNTY REIMBUR	0.00	0.00	0.00	0.00
101-299-980.000	EQUIPMENT	(9.42)	7,500.00	0.00	15,000.00
101-299-996.000	INTEREST EXPENSE	0.00	0.00	0.00	0.00
101-299-999.203	CONTRIBUTION TO ROAD IMPROVEMENT	53,338.00	172,360.00	157,996.63	45,950.00
101-299-999.207	CONTRIBUTION TO POLICE FUND	0.00	0.00	0.00	0.00
101-299-999.236	CONTRIBUTION TO PROPERTY O&M	0.00	0.00	0.00	0.00
101-299-999.245	CONTRIBUTION TO PUBLIC IMPROVE	0.00	0.00	0.00	0.00
101-299-999.248	CONTR TO DDA FUND	0.00	0.00	0.00	0.00
101-299-999.250	CONTRIB TO LAKEFRONT FUND	0.00	0.00	0.00	0.00
101-299-999.509	CONTRIB TO ORCHARD PARK FUND	0.00	0.00	0.00	0.00
101-299-999.590	CONTRIBUTION TO SEWER FUND	0.00	0.00	0.00	0.00
Totals for dept 299-UNALLOCATED		354,392.26	497,060.00	392,353.72	427,950.00
Dept 336-FIRE DEPARTMENT					
101-336-703.000	SALARY - FIRE CHIEF	16,993.57	16,500.00	14,007.49	17,250.00
101-336-703.100	ASST FIRE CHIEF	5,091.62	5,250.00	3,893.57	5,350.00
101-336-703.200	FIRE CAPTAIN 1	4,435.98	3,700.00	3,377.47	4,000.00
101-336-703.300	FIRE TRAINER 2	4,753.37	5,000.00	4,047.61	6,000.00
101-336-703.400	FIRE LIEUTENANT 2	6,978.16	8,000.00	6,316.24	8,000.00
101-336-703.500	DIVE COORDINATOR	0.00	0.00	0.00	0.00
101-336-708.000	WAGES - FIREMEN	63,024.56	55,000.00	43,258.67	63,000.00
101-336-709.000	OVERTIME - MAINT	0.00	100.00	0.00	100.00
101-336-709.100	OVERTIME-MECHANIC	0.00	150.00	0.00	150.00
101-336-710.000	DOUBLE OVERTIME-MECHANIC	0.00	200.00	0.00	200.00
101-336-715.000	SOCIAL SECURITY	7,722.42	7,850.00	5,694.62	8,100.00
101-336-716.000	HOSPITALIZATION INS	(0.68)	0.00	0.00	0.00
101-336-718.000	RETIREMENT FUND CONTRIBUTION	0.00	1,000.00	0.00	0.00
101-336-718.002	MERS CONTRIBUTION	41.42	0.00	23.44	0.00
101-336-722.000	WORKMAS COMP	4,252.12	5,500.00	3,576.08	5,000.00
101-336-726.000	SUPPLIES	607.65	1,000.00	612.10	1,000.00
101-336-751.000	GASOLING & OIL	2,605.60	2,500.00	1,435.15	3,000.00
101-336-761.000	UNIFORMS	681.47	500.00	0.00	500.00
101-336-775.000	REPAIR & MAINTENANCE SUPPLIES	10.13	500.00	0.00	500.00
101-336-850.000	COMMUNICATIONS	500.00	1,200.00	69.00	1,000.00
101-336-852.000	TELEPHONE LEASE FEES	0.00	0.00	0.00	0.00
101-336-853.000	TELEPHONE	896.89	1,200.00	487.53	1,100.00

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APPROPRIATIONS					
Dept 336-FIRE DEPARTMENT					
101-336-860.000	MILEAGE ALLOW/TRANSPORT	1,379.84	500.00	0.00	800.00
101-336-890.000	FIRE DEPART CONTINGENCY	0.00	3,000.00	600.00	3,000.00
101-336-900.000	PRINTING & PUBLISHING	130.78	200.00	128.15	200.00
101-336-910.100	INSURANCE & BONDS	1,574.99	1,700.00	1,659.00	1,900.00
101-336-910.200	INSURANCE - VEHICLE	4,820.73	5,300.00	488.00	5,200.00
101-336-931.000	EQUIPMENT MAINTENANCE	6,645.68	11,700.00	10,173.81	7,500.00
101-336-933.000	MAINTENANCE - VEHICLE	3,888.76	5,000.00	1,752.23	5,000.00
101-336-940.000	RENTALS	0.00	0.00	0.00	0.00
101-336-941.200	HYDRANT RENTAL WATER	0.00	0.00	0.00	0.00
101-336-956.000	MISCELLANEOUS	0.00	700.00	287.32	600.00
101-336-960.000	CONFERENCE/EDUCATION/TRAINING	0.00	1,000.00	0.00	1,000.00
101-336-980.000	EQUIPMENT	11,167.34	9,700.00	5,691.71	5,000.00
101-336-980.100	EQUIPMENT - DIVE TEAM	859.63	2,500.00	2,423.28	2,500.00
101-336-980.200	FUNDRAISING-DIVE TEAM	0.00	0.00	0.00	0.00
101-336-980.506	GRANT-FEMA	0.00	0.00	0.00	0.00
101-336-981.000	EQUIP - FIRE TRUCK REPLACE	0.00	0.00	0.00	0.00
101-336-991.000	HSRUA - BOND PRINCIPAL	0.00	0.00	0.00	0.00
101-336-994.000	LOAN PRINCIPAL EXPENSE	26,280.96	27,000.00	26,909.07	0.00
101-336-997.000	LOAN INTEREST EXPENSE	7,001.59	6,400.00	6,373.48	0.00
Totals for dept 336-FIRE DEPARTMENT		182,344.58	189,850.00	143,285.02	156,950.00
Dept 722-ZONING & PLANNING					
101-722-703.000	ADMINISTRATOR SALARY	10,631.01	17,500.00	15,435.88	17,360.00
101-722-704.000	DDA DIRECTOR SALARY	0.00	0.00	0.00	0.00
101-722-709.000	OVERTIME	25.07	250.00	209.73	100.00
101-722-712.000	FEES & PER DIEM (FICA)	4,498.06	6,900.00	5,728.96	5,600.00
101-722-715.000	SOCIAL SECURITY	1,159.34	1,750.00	1,635.13	1,800.00
101-722-716.000	HOSPITALIZATION INS	0.00	0.00	0.00	0.00
101-722-717.000	LIFE & DISABILITY INS	0.00	0.00	0.00	0.00
101-722-718.000	RETIREMENT CONTRIBUTION	0.00	0.00	0.00	0.00
101-722-722.000	WORKMANS COMPENSATION	239.79	325.00	201.85	300.00
101-722-726.000	SUPPLIES	1,163.48	1,200.00	1,165.16	1,200.00
101-722-751.000	GASOLINE & OIL	0.00	250.00	0.00	200.00
101-722-801.000	PROFESSIONAL FEES	348.45	1,400.00	0.00	2,500.00
101-722-826.000	LEGAL FEES	12,993.60	12,000.00	8,570.20	10,000.00
101-722-853.000	TELEPHONE	538.91	1,250.00	436.03	1,100.00
101-722-860.000	MILEAGE ALLOW/TRANSPORTATION	91.84	500.00	289.05	150.00
101-722-890.000	ZONING CONTINGENCY	0.00	5,000.00	0.00	5,000.00
101-722-900.000	PRINTING & PUBLISHING	1,895.27	2,500.00	2,238.74	2,100.00
101-722-910.000	INSURANCE & BONDS	543.18	700.00	561.00	650.00
101-722-933.000	MAINTENANCE-VEHICLE	0.00	750.00	0.00	750.00
101-722-956.000	MISCELLANEOUS	35.00	500.00	227.75	500.00
101-722-960.000	CONFERENCE/EDUCATION/TRAINING	0.00	2,200.00	1,380.21	800.00
101-722-980.000	EQUIPMENT	204.24	1,000.00	0.00	0.00
Totals for dept 722-ZONING & PLANNING		34,367.24	55,975.00	38,079.69	50,110.00
Dept 751-PARKS & RECREATION					
101-751-000.000		0.00	0.00	0.00	0.00
101-751-706.000	WAGES - FULL TIME	0.00	0.00	0.00	0.00
101-751-707.000	WAGES - SEASONAL	58,174.44	48,000.00	44,776.99	52,000.00
101-751-709.000	OVERTIME	5,850.74	7,000.00	5,207.24	7,000.00
101-751-710.000	OVERTIME (DOUBLE)	1,525.32	1,750.00	1,516.18	2,000.00
101-751-715.000	SOCIAL SECURITY	7,981.49	7,500.00	6,865.28	8,250.00
101-751-716.000	HEALTH INSURANCE	30,518.73	34,900.00	29,353.93	31,900.00
101-751-717.000	LIFE & DISABILITY INS	493.60	550.00	496.70	550.00
101-751-718.000	RETIREMENT CONTRIBUTION	4,576.91	4,650.00	3,951.50	4,750.00
101-751-720.000	UNEMPLOYMENT COMPENSATION	3,555.00	5,000.00	0.00	5,000.00
101-751-722.000	WORKMANS COMPENSATION	940.85	1,500.00	791.26	1,200.00
101-751-725.000	FEES & PER DIEM (NON-FICA)	0.00	0.00	0.00	0.00
101-751-726.000	SUPPLIES	2,322.86	5,000.00	3,237.95	5,000.00
101-751-726.100	PICNIC TABLE MATERIAL	0.00	0.00	0.00	2,000.00
101-751-751.000	GASOLINE & OIL	3,590.85	4,500.00	3,038.57	5,500.00
101-751-761.000	CLOTHING ALLOWANCE	908.68	1,100.00	895.44	1,100.00
101-751-775.000	REPAIR & MAINTENANCE SUPPLIES	7,054.10	8,000.00	6,452.01	8,750.00
101-751-818.000	SOLID WASTE DISPOSAL	7,410.39	7,900.00	6,239.43	7,500.00
101-751-852.000	TELEPHONE LEASE FEES	0.00	0.00	0.00	0.00
101-751-853.000	TELEPHONE	959.88	1,200.00	975.18	1,200.00
101-751-880.566	LWCF GRANT	0.00	0.00	0.00	0.00
101-751-880.567	GRANT - INLAND-HABITAT	0.00	0.00	0.00	0.00
101-751-880.568	GRANT - COASTAL/WATERWAYS	0.00	0.00	0.00	0.00
101-751-880.569	GRANT - MNRTF	0.00	0.00	0.00	612,500.00
101-751-880.570	GRANT - MCACA	0.00	0.00	0.00	0.00
101-751-880.571	PASSPORT GRANT	0.00	16,800.00	1,000.00	42,000.00
101-751-890.000	PARKS & RECREATION CONTINGENCY	0.00	8,000.00	0.00	10,000.00
101-751-910.100	INSURANCE & BONDS	82.07	200.00	90.00	100.00
101-751-910.200	INSURANCE - VEHICLE	1,305.07	1,600.00	1,344.00	1,500.00

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APPROPRIATIONS					
Dept 751-PARKS & RECREATION					
101-751-921.000	UTILITIES - ELECTRICITY	4,530.70	5,000.00	2,738.81	4,500.00
101-751-922.000	UTILITIES - GAS	412.88	350.00	295.49	400.00
101-751-923.000	UTILITIES - WATER	1,108.00	2,500.00	2,186.00	1,700.00
101-751-930.000	REPAIRS & MAINTENANCE	4,780.19	12,000.00	11,080.48	10,000.00
101-751-931.000	EQUIPMENT REPAIR	5,733.95	7,500.00	4,216.38	7,500.00
101-751-933.000	MAINTENANCE - VEHICLE	1,441.43	1,500.00	1,044.66	1,500.00
101-751-940.000	RENTALS	0.00	200.00	0.00	200.00
101-751-956.000	MISCELLANEOUS	927.00	2,500.00	2,847.42	1,000.00
101-751-971.000	LAND PURCHASE	0.00	0.00	0.00	0.00
101-751-974.000	LAND IMPROVEMENT - PARKS	4,058.18	20,000.00	20,000.00	7,500.00
101-751-975.000	BUILDING IMPROVEMENT - PARKS	0.00	2,000.00	0.00	2,000.00
101-751-980.100	EQUIPMENT	299.99	2,000.00	0.00	2,000.00
101-751-980.200	EQUIPMENT - PLAYGROUND	0.00	15,000.00	0.00	0.00
101-751-999.980	PUBL IMPROVE - VEHICLE REPLACE	0.00	0.00	0.00	0.00
Totals for dept 751-PARKS & RECREATION		160,543.30	235,700.00	160,640.90	848,100.00
Dept 753-FOOTE SITE PARK					
101-753-706.000	WAGES - FULL TIME	17,394.67	17,140.00	14,728.85	17,490.00
101-753-707.000	WAGES - SEASONAL	0.00	500.00	0.00	500.00
101-753-709.000	OVERTIME	0.00	100.00	0.00	100.00
101-753-710.000	OVERTIME (DOUBLE)	0.00	100.00	0.00	100.00
101-753-715.000	SOCIAL SECURITY	1,311.82	1,400.00	1,116.12	1,500.00
101-753-716.000	HOSPITALIZATION INS	(395.12)	0.00	0.00	0.00
101-753-718.000	RETIREMENT FUND CONTRIBUTION	1,739.50	1,715.00	1,472.91	1,750.00
101-753-722.000	WORKMANS COMP	284.94	550.00	322.78	500.00
101-753-726.000	SUPPLIES	0.00	500.00	89.00	400.00
101-753-751.000	GASOLINE & OIL	0.00	100.00	0.00	100.00
101-753-775.000	REPAIR & MAINT SUPPLIES	0.00	300.00	0.00	250.00
101-753-910.000	INSURANCE & BONDS	0.16	25.00	4.00	25.00
101-753-921.000	UTILITIES - ELECTRICITY	626.13	800.00	818.61	650.00
101-753-930.000	REPAIRS & MAINT	1,009.00	900.00	0.00	1,000.00
101-753-931.000	EQUIPMENT REPAIR	0.00	425.00	14.29	500.00
101-753-940.000	RENTALS	0.00	0.00	0.00	0.00
101-753-956.000	MISCELLANEOUS	0.00	100.00	7.00	100.00
101-753-974.000	LAND IMPROVEMENT	0.00	1,000.00	0.00	1,000.00
101-753-975.000	BUILDING IMPROVEMENT	0.00	0.00	0.00	0.00
101-753-980.100	EQUIPMENT	0.00	1,000.00	0.00	1,000.00
101-753-980.200	EQUIPMENT - PLAYGROUND	0.00	500.00	0.00	500.00
Totals for dept 753-FOOTE SITE PARK		21,971.10	27,155.00	18,573.56	27,465.00
Dept 754-KEN RATLIFF PARK					
101-754-706.000	WAGES-FULL TIME	16,492.43	17,140.00	14,462.19	17,490.00
101-754-707.000	WAGES-SEASONAL	3,083.30	5,500.00	5,272.52	3,600.00
101-754-709.000	OVERTIME	0.00	500.00	35.63	400.00
101-754-710.000	OVERTIME (DOUBLE)	0.00	200.00	0.00	200.00
101-754-715.000	SOCIAL SECURITY	1,480.03	1,675.00	1,501.75	1,700.00
101-754-716.000	HOSPITALIZATION INS	(0.31)	0.00	0.00	0.00
101-754-718.000	RETIREMENT FUND CONTRIBUTION	1,642.00	1,715.00	1,446.21	1,750.00
101-754-722.000	WORKMANS COMP	477.72	550.00	401.40	550.00
101-754-726.000	SUPPLIES	425.15	750.00	265.34	600.00
101-754-751.000	GASOLINE & OIL	0.00	250.00	0.00	400.00
101-754-775.000	REPAIR & MAINT SUPPLIES	478.66	600.00	528.84	500.00
101-754-801.000	PROFESSIONAL FEES	1,855.00	800.00	800.00	1,000.00
101-754-910.000	INSURANCE & BONDS	179.06	225.00	187.00	225.00
101-754-921.000	UTILITIES - ELECTRICITY	1,770.04	2,000.00	1,436.65	2,000.00
101-754-922.000	UTILITIES - HEAT	0.00	1,000.00	0.00	1,000.00
101-754-923.000	UTILITIES - WATER	406.92	525.00	428.64	525.00
101-754-930.000	REPAIRS & MAINTENANCE	12,116.21	3,500.00	3,049.26	3,200.00
101-754-931.000	EQUIPMENT REPAIR	0.00	1,000.00	760.59	400.00
101-754-940.000	RENTALS	0.00	100.00	0.00	100.00
101-754-956.000	MISCELLANEOUS	0.00	500.00	0.00	500.00
101-754-974.000	LAND IMPROVEMENT	0.00	0.00	0.00	1,000.00
101-754-975.000	BUILDING IMPROVEMENT	0.00	17,800.00	17,800.00	0.00
101-754-980.100	EQUIPMENT	0.00	1,000.00	0.00	1,000.00
101-754-980.200	EQUIPMENT - PLAYGROUND	0.00	0.00	0.00	0.00
Totals for dept 754-KEN RATLIFF PARK		40,406.21	57,330.00	48,376.02	38,140.00
Dept 810-RECREATION AND CULTURE/SENIOR CENTER					
101-810-880.002	CONTRIBUTION TO SENIOR CENTER	27,259.00	28,000.00	0.00	28,000.00
Totals for dept 810-RECREATION AND CULTURE/SENIOR		27,259.00	28,000.00	0.00	28,000.00
Dept 890-GENERAL FUND CONTINGENCY					
101-890-000.000	GENERAL FUND CONTINGENCY	7,242.00	20,000.00	0.00	20,000.00
Totals for dept 890-GENERAL FUND CONTINGENCY		7,242.00	20,000.00	0.00	20,000.00
Dept 906-DEBT SERVICE					

Calculations as of 12/31/2015

GL NUMBER	DESCRIPTION	2014 ACTIVITY	2015 AMENDED BUDGET	2015 ACTIVITY THRU 12/31/15	2016 REQUESTED BUDGET
APPROPRIATIONS					
Dept 906-DEBT SERVICE					
101-906-993.000	DEBT SERVICE BSA PRINCIPAL	0.00	0.00	0.00	0.00
Totals for dept 906-DEBT SERVICE		0.00	0.00	0.00	0.00
TOTAL APPROPRIATIONS		2,858,506.28	3,287,465.00	2,578,164.96	3,773,105.00
NET OF REVENUES/APPROPRIATIONS - FUND 101		(75,446.79)	0.00	(210,001.54)	0.00
	BEGINNING FUND BALANCE	1,642,833.92	1,547,157.13	1,547,157.13	1,337,155.59
	FUND BALANCE ADJUSTMENTS	(20,230.00)	0.00	0.00	0.00
	ENDING FUND BALANCE	1,547,157.13	1,547,157.13	1,337,155.59	1,337,155.59

Calculations as of 12/31/2015

GL NUMBER	DESCRIPTION	2014 ACTIVITY	2015 AMENDED BUDGET	2015 ACTIVITY THRU 12/31/15	2016 REQUESTED BUDGET
ESTIMATED REVENUES					
Dept 000					
203-000-628.000	CHARGES FOR MAINT PRIVATE RDS	0.00	0.00	0.00	550.00
203-000-628.100	GOLFVIEW RD-IMPROVEMENT PROJECT	0.00	0.00	0.00	0.00
203-000-665.100	INTEREST EARNINGS	0.00	15.00	20.81	0.00
203-000-672.000	SPECIAL ASSESSMENT ROADS	5,102.00	0.00	0.00	35,000.00
203-000-687.000	REIMBURSEMENTS	0.00	4,050.00	4,069.60	0.00
203-000-699.101	CONTRIBUTION FROM GENERAL FUND	53,338.00	172,360.00	157,996.63	45,950.00
203-000-999.699	BEGINNING FUND BALANCE	0.00	1,275.00	0.00	0.00
Totals for dept 000-		58,440.00	177,700.00	162,087.04	81,500.00
TOTAL ESTIMATED REVENUES		58,440.00	177,700.00	162,087.04	81,500.00
APPROPRIATIONS					
Dept 000					
203-000-000.000		0.00	0.00	0.00	0.00
203-000-969.000	STREET & ROAD MAINTENANCE	53,338.40	177,700.00	187,654.50	81,500.00
203-000-999.999	ENDING BALANCE	0.00	0.00	0.00	0.00
Totals for dept 000-		53,338.40	177,700.00	187,654.50	81,500.00
TOTAL APPROPRIATIONS		53,338.40	177,700.00	187,654.50	81,500.00
NET OF REVENUES/APPROPRIATIONS - FUND 203		5,101.60	0.00	(25,567.46)	0.00
BEGINNING FUND BALANCE		0.00	5,101.60	5,101.60	(20,465.86)
ENDING FUND BALANCE		5,101.60	5,101.60	(20,465.86)	(20,465.86)

BUDGET REPORT FOR OSCODA TOWNSHIP
Fund: 204 FOREST RESERVE

Calculations as of 12/31/2015

GL NUMBER	DESCRIPTION	2014 ACTIVITY	2015 AMENDED BUDGET	2015 ACTIVITY THRU 12/31/15	2016 REQUESTED BUDGET
ESTIMATED REVENUES					
Dept 000					
204-000-530.000	FOREST RESERVE REV SHARING	11,636.70	10,000.00	11,772.85	10,200.00
204-000-665.000	INTEREST EARNINGS	128.36	50.00	11.88	50.00
204-000-999.699	BEGINNING FUND BALANCE	0.00	0.00	0.00	0.00
Totals for dept 000-		11,765.06	10,050.00	11,784.73	10,250.00
TOTAL ESTIMATED REVENUES		11,765.06	10,050.00	11,784.73	10,250.00
APPROPRIATIONS					
Dept 000					
204-000-802.000	AUDIT FEES	0.00	0.00	0.00	0.00
204-000-969.000	IMPROVEMENT COUNTY ROADS	26,314.34	10,050.00	0.00	10,250.00
204-000-999.999	ENDING FUND BALANCE	0.00	0.00	0.00	0.00
Totals for dept 000-		26,314.34	10,050.00	0.00	10,250.00
TOTAL APPROPRIATIONS		26,314.34	10,050.00	0.00	10,250.00
NET OF REVENUES/APPROPRIATIONS - FUND 204		(14,549.28)	0.00	11,784.73	0.00
BEGINNING FUND BALANCE		30,751.54	16,202.26	16,202.26	27,986.99
ENDING FUND BALANCE		16,202.26	16,202.26	27,986.99	27,986.99

Calculations as of 12/31/2015

GL NUMBER	DESCRIPTION	2014 ACTIVITY	2015 AMENDED BUDGET	2015 ACTIVITY THRU 12/31/15	2016 REQUESTED BUDGET
ESTIMATED REVENUES					
Dept 000					
206-000-401.000	CURRENT PROPERTY TAXES	0.00	0.00	0.00	249,240.00
206-000-626.000	CHARGES FOR SERVICES - AUSABLE	0.00	0.00	0.00	83,260.00
206-000-665.000	INTEREST EARNINGS	0.00	0.00	0.00	100.00
206-000-999.699	BEGINNING FUND BALANCE	0.00	0.00	0.00	0.00
Totals for dept 000-		0.00	0.00	0.00	332,600.00
TOTAL ESTIMATED REVENUES		0.00	0.00	0.00	332,600.00
APPROPRIATIONS					
Dept 000					
206-000-802.000	AUDIT FEES	0.00	0.00	0.00	250.00
206-000-980.000	FD EQUIPMENT	0.00	0.00	0.00	10,000.00
206-000-981.000	FD EQUIPMENT REPLACEMENT	0.00	0.00	0.00	284,500.00
206-000-999.999	ENDING FUND BALANCE	0.00	0.00	0.00	37,850.00
Totals for dept 000-		0.00	0.00	0.00	332,600.00
TOTAL APPROPRIATIONS		0.00	0.00	0.00	332,600.00
NET OF REVENUES/APPROPRIATIONS - FUND 206		0.00	0.00	0.00	0.00
BEGINNING FUND BALANCE		0.00	0.00	0.00	0.00
ENDING FUND BALANCE		0.00	0.00	0.00	0.00

Calculations as of 12/31/2015

GL NUMBER	DESCRIPTION	2014 ACTIVITY	2015 AMENDED BUDGET	2015 ACTIVITY THRU 12/31/15	2016 REQUESTED BUDGET
ESTIMATED REVENUES					
Dept 000					
218-000-567.000	STATE GRANT -	0.00	0.00	0.00	30,000.00
218-000-665.100	INTEREST EARNED	302.28	225.00	15.40	250.00
218-000-675.000	CONTRIB FROM CONSUMERS POWER	0.00	0.00	0.00	0.00
218-000-699.509	CONTRIB FROM OOP	22,500.00	20,000.00	18,333.37	20,000.00
218-000-999.699	BEGINNING FUND BALANCE	0.00	0.00	0.00	99,250.00
Totals for dept 000-		22,802.28	20,225.00	18,348.77	149,500.00
TOTAL ESTIMATED REVENUES		22,802.28	20,225.00	18,348.77	149,500.00
APPROPRIATIONS					
Dept 000					
218-000-801.000	PROFESSIONAL FEES	0.00	0.00	0.00	12,000.00
218-000-984.000	CAPITAL IMPROVEMENT EXPENSE	32,666.11	12,000.00	2,699.98	137,500.00
218-000-999.245	CONTRIBUTION TO PUB IMPROVEMENT	0.00	0.00	0.00	0.00
218-000-999.509	CONTRIB TO OLD ORCHARD PK	0.00	0.00	0.00	0.00
218-000-999.999	ENDING FUND BALANCE	0.00	8,225.00	0.00	0.00
Totals for dept 000-		32,666.11	20,225.00	2,699.98	149,500.00
TOTAL APPROPRIATIONS		32,666.11	20,225.00	2,699.98	149,500.00
NET OF REVENUES/APPROPRIATIONS - FUND 218		(9,863.83)	0.00	15,648.79	0.00
	BEGINNING FUND BALANCE	233,591.36	223,727.53	223,727.53	239,376.32
	ENDING FUND BALANCE	223,727.53	223,727.53	239,376.32	239,376.32

Calculations as of 12/31/2015

GL NUMBER	DESCRIPTION	2014 ACTIVITY	2015 AMENDED BUDGET	2015 ACTIVITY THRU 12/31/15	2016 REQUESTED BUDGET
ESTIMATED REVENUES					
Dept 000					
236-000-650.000	HOUSING SALES	0.00	0.00	0.00	0.00
236-000-665.100	INTEREST EARNINGS	9,755.13	8,000.00	888.21	5,000.00
236-000-665.200	INT ON LC - BX	0.00	0.00	0.00	0.00
236-000-665.300	INT ON LC HALEY BROTHERS	0.00	0.00	0.00	0.00
236-000-665.400	INT ON LC - BLDG 190	0.00	0.00	0.00	0.00
236-000-665.500	INT OF LC-TRUE SETTINGS	0.00	0.00	0.00	0.00
236-000-665.600	INT ON LC-BLDG #1101	0.00	0.00	0.00	0.00
236-000-665.700	INT ON LC-OSCODA VENTURES	0.00	0.00	0.00	0.00
236-000-665.800	INT ON LC CRUSECOM	0.00	0.00	0.00	0.00
236-000-665.900	INTEREST LC-VEL HOUSE	1,798.46	2,000.00	1,102.02	725.00
236-000-666.100	LAND CONTRACT REVENUE	10,201.00	12,000.00	0.00	11,270.00
236-000-667.300	WAFB REUSE RENT - OTHERS	0.00	0.00	0.00	0.00
236-000-667.720	WAFB REUSE RENT -TRUE SETTINGS	0.00	0.00	0.00	0.00
236-000-667.800	RENT - ALPENA GEN HOSP	27,965.04	27,965.00	23,304.20	27,965.00
236-000-667.810	RENT - OSC AREA CHIROPRACTIC	16,209.48	16,200.00	14,858.69	16,200.00
236-000-667.820	RENT - AVCMH	8,330.36	8,330.00	0.00	33,505.00
236-000-667.830	RENT - BLDG 1845	14,109.26	14,300.00	0.00	0.00
236-000-667.850	RENT - T.P.COUNSELING	5,512.20	5,500.00	5,052.85	5,500.00
236-000-667.870	RENT - ALPENA UROLOGY	6,000.00	6,000.00	2,272.00	0.00
236-000-667.890	RENT - BLDG 401 SEISSENSCHMIDT	125,400.00	125,400.00	114,950.00	75,000.00
236-000-667.895	RENT - AT&T	12,000.00	11,400.00	10,000.00	11,400.00
236-000-667.900	RENT - VA CLINIC	36,343.56	100,000.00	30,286.30	100,000.00
236-000-667.930	RENT- ALCONA HEALTH CNTR	166,864.62	167,000.00	152,959.62	167,000.00
236-000-667.940	C.J./SATT, LLC	0.00	0.00	0.00	0.00
236-000-667.950	NO MI TETHER SERVICES, LLC	2,436.00	0.00	0.00	0.00
236-000-667.960	RENT - AUSABLE VALLEY MENTAL HEAL	0.00	0.00	18,222.30	0.00
236-000-673.000	SALE OF FIXED ASSETS	41,899.04	0.00	0.00	0.00
236-000-674.000	DONATED LAND	0.00	0.00	0.00	0.00
236-000-676.000	REIMB - CARETAKER	0.00	0.00	0.00	0.00
236-000-676.100	REIMBURSEMENTS-OTHER	0.00	0.00	0.00	1,175,000.00
236-000-676.200	AWARDS AND SETTLEMENTS	0.00	0.00	0.00	0.00
236-000-676.300	REIMBURSEMENTS FOR INSURANCE CLAI	5,147.00	0.00	5,146.54	0.00
236-000-687.000	BOND DISCOUNT-REV	0.00	0.00	0.00	0.00
236-000-688.000	MISCELLANEOUS REVENUE	0.00	0.00	0.00	0.00
236-000-699.101	TRANSFERS IN	0.00	0.00	0.00	0.00
236-000-999.699	BEGINNING FUND BALANCE	0.00	26,160.00	0.00	0.00
Totals for dept 000-		489,971.15	530,255.00	379,042.73	1,628,565.00
TOTAL ESTIMATED REVENUES		489,971.15	530,255.00	379,042.73	1,628,565.00
APPROPRIATIONS					
Dept 000					
236-000-000.000		0.00	0.00	0.00	0.00
236-000-716.000	HOSPITALIZATION INS	0.00	0.00	0.00	0.00
Totals for dept 000-		0.00	0.00	0.00	0.00
Dept 266-PROPERTY O & M MAINTENANCE					
236-266-703.000	SALARY - COMM DEV COORD	42,315.32	44,190.00	37,632.93	46,265.00
236-266-704.000	WAGES - CLERICAL	15,385.12	15,475.00	13,557.40	15,775.00
236-266-706.000	WAGES - FULL TIME	23,958.12	22,625.00	19,668.85	23,080.00
236-266-707.000	SALARIES - SEASONAL/LAWN MAINT	(5,106.14)	3,000.00	5,883.91	6,000.00
236-266-707.100	PART TIME	0.00	0.00	0.00	0.00
236-266-709.000	OVERTIME	1,413.18	2,000.00	645.74	2,000.00
236-266-710.000	OVERTIME (DOUBLE)	458.17	500.00	218.88	500.00
236-266-713.000	HEALTH INS REIMB	8,284.77	10,300.00	0.00	10,300.00
236-266-715.000	SOCIAL SECURITY	7,392.49	7,500.00	5,888.41	7,800.00
236-266-716.000	HOSPITALIZATION INS	10,958.06	9,325.00	8,611.76	9,650.00
236-266-717.000	LIFE&DISABILITY INS	493.60	525.00	475.00	550.00
236-266-718.000	RETIREMENT CONTRIB.	7,069.79	7,185.00	5,730.21	6,935.00
236-266-722.000	WORKMANS COMP	965.49	1,125.00	811.91	1,100.00
236-266-726.000	SUPPLIES	1,543.74	1,600.00	934.31	1,625.00
236-266-727.000	POSTAGE	161.81	300.00	65.60	200.00
236-266-751.000	FUELS & CONSUMABLES	1,831.91	3,400.00	2,303.47	3,100.00
236-266-761.000	CLOTHING ALLOWANCE	550.00	550.00	489.66	550.00
236-266-775.000	REPAIR & MAINTENANCE SUPPLIES	62.50	1,200.00	63.97	1,000.00
236-266-801.000	PROFESSIONAL FEES	1,349.25	7,500.00	8,184.25	8,000.00
236-266-802.000	AUDIT FEES	1,580.60	1,650.00	1,416.80	1,650.00
236-266-826.000	LEGAL FEES	18,918.86	13,000.00	4,485.52	12,000.00
236-266-853.000	TELEPHONE	1,513.45	2,300.00	1,481.51	2,200.00
236-266-854.000	INTERNET	794.64	1,100.00	794.64	1,100.00
236-266-860.100	MILEAGE/TRAVEL	194.88	500.00	61.53	500.00
236-266-890.000	CONTINGENCY / PROP O&M	0.00	5,000.00	0.00	5,000.00
236-266-900.000	PRINTING & PUBLISHING	93.88	800.00	125.00	700.00
236-266-910.000	LIABILITY INSURANCE	6,155.62	7,000.00	3,040.86	10,200.00
236-266-921.000	UTILITIES - ELECTRIC	185.19	0.00	901.93	0.00
236-266-931.000	EQUIPMENT REPAIR & MAINT	7,235.42	4,500.00	5,704.44	7,500.00

Calculations as of 12/31/2015

GL NUMBER	DESCRIPTION	2014 ACTIVITY	2015 AMENDED BUDGET	2015 ACTIVITY THRU 12/31/15	2016 REQUESTED BUDGET
APPROPRIATIONS					
Dept 266-PROPERTY O & M MAINTENANCE					
236-266-933.000	VEHICLE MAINTENANCE	1,883.58	5,000.00	3,157.30	5,000.00
236-266-940.000	RENTALS	0.00	0.00	0.00	0.00
236-266-960.000	CONFERENCE/EDUCATION/TRAINING	623.92	1,000.00	0.00	1,000.00
236-266-979.000	SMALL EQUIPMENT	0.00	2,500.00	0.00	1,500.00
236-266-980.000	EQUIPMENT	937.13	1,000.00	0.00	1,000.00
236-266-984.000	PROPERTY TAXES	0.00	0.00	0.00	0.00
Totals for dept 266-PROPERTY O & M MAINTENANCE		159,204.35	183,650.00	132,335.79	193,780.00
Dept 269					
236-269-910.200	INSURANCE - VEHICLE	754.32	800.00	742.00	800.00
236-269-911.000	PROPERTY INSURANCE	6,422.00	7,250.00	6,644.14	7,000.00
236-269-921.000	UTILITIES - ELECTRIC	2,064.83	3,700.00	2,179.47	3,500.00
236-269-922.000	UTILITIES - GAS	961.86	1,100.00	2,413.91	4,500.00
236-269-923.000	UTILITIES - WATER/SEWER	408.75	600.00	1,155.01	600.00
236-269-926.000	STREET LIGHT CONTRACT	8,531.35	11,800.00	8,117.37	11,800.00
236-269-930.000	BUILDING MAINTENANCE	3,982.30	4,000.00	1,110.00	4,000.00
236-269-956.000	MISCELLANEOUS	492.03	500.00	104.00	500.00
236-269-963.000	BUILDING DEMOLITION	0.00	0.00	0.00	0.00
236-269-964.000	RENTAL / REFUNDS	0.00	0.00	0.00	0.00
236-269-974.000	CAPITAL IMPROVEMENT/OUTLAY	0.00	30,000.00	48,750.00	0.00
236-269-999.101	CONTRIBUTION TO GENERAL FUND	34,940.04	44,980.00	41,231.63	38,140.00
236-269-999.275	CONTRIBUTION TO OED	0.00	0.00	0.00	0.00
236-269-999.283	CONTRIBUTION TO CDBG	0.00	0.00	0.00	0.00
236-269-999.508	CONTRIBUTION TO OCHC	49,100.04	40,000.00	36,666.63	40,000.00
Totals for dept 269-		107,657.52	144,730.00	149,114.16	110,840.00
Dept 271-PROPERTY O & M AUNE					
236-271-706.000	WAGES	9,856.85	11,655.00	9,521.67	11,895.00
236-271-707.000	WAGES-SEASONAL	0.00	0.00	1,427.04	2,000.00
236-271-709.000	OVERTIME	303.00	300.00	100.22	300.00
236-271-710.000	OVERTIME DOUBLE-AUNE	0.00	200.00	44.83	200.00
236-271-715.000	SOCIAL SECURITY	777.25	975.00	848.62	1,100.00
236-271-716.000	HOSPITALIZATION INS	0.00	0.00	0.00	0.00
236-271-717.000	LIFE & DISABILITY INS	0.00	0.00	0.00	0.00
236-271-718.000	RETIREMENT FUND CONTRIBUTION	985.63	1,170.00	952.19	1,190.00
236-271-722.000	WORKERS COMPENSATION	284.07	375.00	238.93	375.00
236-271-751.000	FUELS & COMSUMABLE	0.00	0.00	0.00	0.00
236-271-761.000	CLOTHING ALLOWANCE	0.00	0.00	0.00	0.00
236-271-802.000	CONTRACTUAL SERVICES-AUNE	5,314.76	5,200.00	4,711.90	32,800.00
236-271-921.000	UTILITIES-ELECTRIC-AUNE	103,968.29	96,000.00	86,075.78	115,200.00
236-271-922.000	UTILITIES-GAS-AUNE	36,337.62	25,000.00	18,606.53	40,000.00
236-271-923.000	UTILITIES-WTR/SWR-AUNE	8,715.00	9,000.00	6,835.81	13,500.00
236-271-930.000	AUNE CLINIC MAINT	7,710.18	10,000.00	11,893.15	10,000.00
236-271-930.100	REPAIR & MAINT - VA CLINIC	62.99	2,000.00	57,536.00	5,000.00
236-271-980.000	CAPITAL OUTLAY	0.00	40,000.00	0.00	747,800.00
236-271-999.999	ENDING FUND BALANCE	0.00	0.00	0.00	342,585.00
Totals for dept 271-PROPERTY O & M AUNE		174,315.64	201,875.00	198,792.67	1,323,945.00
TOTAL APPROPRIATIONS		441,177.51	530,255.00	480,242.62	1,628,565.00
NET OF REVENUES/APPROPRIATIONS - FUND 236		48,793.64	0.00	(101,199.89)	0.00
	BEGINNING FUND BALANCE	2,609,383.87	2,658,177.51	2,658,177.51	2,556,977.62
	ENDING FUND BALANCE	2,658,177.51	2,658,177.51	2,556,977.62	2,556,977.62

Calculations as of 12/31/2015

GL NUMBER	DESCRIPTION	2014 ACTIVITY	2015 AMENDED BUDGET	2015 ACTIVITY THRU 12/31/15	2016 REQUESTED BUDGET
ESTIMATED REVENUES					
Dept 386-PUBLIC IMPROVEMENT CEMETERY					
245-386-643.000	CEMETERY LOTS	3,675.00	2,000.00	3,600.00	2,500.00
245-386-665.000	INTEREST EARN - CEM RESERVE	657.16	350.00	98.33	450.00
245-386-699.101	CONTRIBUTION TO CEMETERY RESER	0.00	0.00	0.00	0.00
Totals for dept 386-PUBLIC IMPROVEMENT CEMETERY		4,332.16	2,350.00	3,698.33	2,950.00
Dept 975-PUBLIC IMPROVEMENT BUILDING					
245-975-665.000	BLDG FUND INTEREST EARNING	83.06	25.00	12.00	0.00
245-975-673.000	SALE OF DONATED LAND	0.00	0.00	0.00	0.00
245-975-699.101	CONTRIBUTION FROM GENERAL FUND	0.00	0.00	0.00	0.00
Totals for dept 975-PUBLIC IMPROVEMENT BUILDING		83.06	25.00	12.00	0.00
Dept 980-PUBLIC IMPROVEMENT EQUIPMENT					
245-980-665.000	INTEREST EARN - EQUIPMENT	574.01	300.00	62.20	350.00
245-980-673.000	SALES OF FIXED ASSET	0.00	0.00	0.00	0.00
245-980-699.100	CONTRIB FROM OTHER SOURCES	0.00	0.00	0.00	0.00
245-980-699.101	CONTRIBUTION FROM GENERAL FUND	0.00	0.00	0.00	0.00
245-980-699.250	CONTRIB FROM LAKEFRONT DIST	0.00	0.00	0.00	0.00
245-980-699.509	CONTRIBUTION FROM OOP	0.00	0.00	0.00	0.00
245-980-699.590	CONTRIBUTION FROM SEWER	0.00	0.00	0.00	0.00
245-980-699.591	CONTRIB FROM WATER	0.00	0.00	0.00	0.00
Totals for dept 980-PUBLIC IMPROVEMENT EQUIPMENT		574.01	300.00	62.20	350.00
Dept 981-PUBLIC IMPROVEMENT FIRE TRUCK					
245-981-665.000	INTEREST EARNING - FIRE TRUCK	38.25	25.00	10.48	0.00
245-981-699.101	CONTRIBUTION FROM GENERAL FUND	0.00	0.00	0.00	0.00
245-981-999.699	BEGINNING FUND BALANCE	0.00	27,300.00	0.00	94,200.00
Totals for dept 981-PUBLIC IMPROVEMENT FIRE TRUCK		38.25	27,325.00	10.48	94,200.00
TOTAL ESTIMATED REVENUES		5,027.48	30,000.00	3,783.01	97,500.00
APPROPRIATIONS					
Dept 386-PUBLIC IMPROVEMENT CEMETERY					
245-386-956.000	MISCELLANEOUS	0.00	0.00	0.00	0.00
245-386-971.000	CEMETERY LAND AQUISITION	550.00	0.00	900.00	0.00
245-386-974.000	CEMETERY LAND IMPROVEMENT	0.00	0.00	0.00	0.00
Totals for dept 386-PUBLIC IMPROVEMENT CEMETERY		550.00	0.00	900.00	0.00
Dept 975-PUBLIC IMPROVEMENT BUILDING					
245-975-975.000	BUILDING CONSTRUCTION	0.00	0.00	0.00	0.00
Totals for dept 975-PUBLIC IMPROVEMENT BUILDING		0.00	0.00	0.00	0.00
Dept 980-PUBLIC IMPROVEMENT EQUIPMENT					
245-980-956.000	MISCELLANEOUS	0.00	0.00	0.00	0.00
245-980-980.000	EQUIPMENT	29,010.00	30,000.00	0.00	97,500.00
245-980-981.000	EQUIP - FIRE TRUCK	0.00	0.00	0.00	0.00
245-980-991.000	PAYMENT-FIRE TRUCK DEPRECIATION	0.00	0.00	0.00	0.00
245-980-999.999	ENDING FUND BALANCE	0.00	0.00	0.00	0.00
Totals for dept 980-PUBLIC IMPROVEMENT EQUIPMENT		29,010.00	30,000.00	0.00	97,500.00
TOTAL APPROPRIATIONS		29,560.00	30,000.00	900.00	97,500.00
NET OF REVENUES/APPROPRIATIONS - FUND 245		(24,532.52)	0.00	2,883.01	0.00
	BEGINNING FUND BALANCE	344,354.97	319,822.45	319,822.45	322,705.46
	ENDING FUND BALANCE	319,822.45	319,822.45	322,705.46	322,705.46

BUDGET REPORT FOR OSCODA TOWNSHIP
Fund: 248 DOWNTOWN DEVELOPMENT AUTHORITY

Calculations as of 12/31/2015

GL NUMBER	DESCRIPTION	2014 ACTIVITY	2015 AMENDED BUDGET	2015 ACTIVITY THRU 12/31/15	2016 REQUESTED BUDGET
ESTIMATED REVENUES					
Dept 000					
248-000-401.000	T.I.F.A. REVENUE	60,202.22	60,000.00	56,780.45	62,000.00
248-000-502.000	FEDERAL GRANT	0.00	40,500.00	0.00	110,000.00
248-000-539.000	STATE GRANT-MDOT	0.00	0.00	0.00	0.00
248-000-665.000	INTEREST EARNINGS	67.78	125.00	89.03	25.00
248-000-688.000	MISCELLANEOUS REVENUE	6,539.50	1,000.00	0.00	1,500.00
248-000-694.100	CONTRIBUTIONS-DWIGHT ST PROJ	0.00	0.00	0.00	0.00
248-000-695.814	CONT FROM BA (BOND ISSUE)	0.00	0.00	0.00	0.00
248-000-699.101	CONTRIBUTION FROM GENERAL FUND	0.00	0.00	0.00	0.00
248-000-999.699	BEGINNING FUND BALANCE	0.00	0.00	0.00	65,925.00
Totals for dept 000-		66,809.50	101,625.00	56,869.48	239,450.00
TOTAL ESTIMATED REVENUES		66,809.50	101,625.00	56,869.48	239,450.00
APPROPRIATIONS					
Dept 000					
248-000-725.000	FEES & PER DIEM (NON FICA)	0.00	0.00	0.00	0.00
248-000-726.000	SUPPLIES	0.00	300.00	0.00	200.00
248-000-801.000	PROFESSIONAL SERVICES	903.20	5,000.00	4,109.60	5,000.00
248-000-801.100	PROF SERV - CONSULTANT	0.00	0.00	0.00	0.00
248-000-826.000	LEGAL FEES	2,604.00	1,000.00	170.00	2,000.00
248-000-830.000	DUES & SUBSCRIPTIONS	200.00	300.00	200.00	300.00
248-000-860.000	MILEAGE ALLOW/TRANSPORT	156.14	500.00	0.00	600.00
248-000-890.000	DDA CONTINGENCY	0.00	5,000.00	0.00	10,000.00
248-000-900.000	PUBLICATION	0.00	500.00	0.00	600.00
248-000-931.000	EQUIPMENT MAINTENANCE	0.00	0.00	0.00	0.00
248-000-956.000	MISCELLANEOUS	88.36	2,000.00	6.25	2,000.00
248-000-960.000	CONFERENCE/EDUCATION/TRAINING	601.04	1,500.00	60.00	1,500.00
248-000-984.000	TIF PROJECTS	3,676.60	65,775.00	3,611.00	207,500.00
248-000-984.100	TIF PROJECT FACADE GRANT	0.00	10,000.00	0.00	0.00
248-000-999.000	CONTRIB-GRANT MATCHING FUNDS	0.00	0.00	0.00	0.00
248-000-999.101	CONTRIBUTION TO GENERAL FUND	9,750.00	9,750.00	0.00	9,750.00
248-000-999.814	CONTRI TO BLDG AUTH (BD DEBT)	0.00	0.00	0.00	0.00
248-000-999.999	ENDING BALANCE	0.00	0.00	0.00	0.00
Totals for dept 000-		17,979.34	101,625.00	8,156.85	239,450.00
TOTAL APPROPRIATIONS		17,979.34	101,625.00	8,156.85	239,450.00
NET OF REVENUES/APPROPRIATIONS - FUND 248		48,830.16	0.00	48,712.63	0.00
	BEGINNING FUND BALANCE	18,303.59	67,133.75	67,133.75	115,846.38
	ENDING FUND BALANCE	67,133.75	67,133.75	115,846.38	115,846.38

Calculations as of 12/31/2015

GL NUMBER	DESCRIPTION	2014 ACTIVITY	2015 AMENDED BUDGET	2015 ACTIVITY THRU 12/31/15	2016 REQUESTED BUDGET
ESTIMATED REVENUES					
Dept 000					
271-000-566.000	STATE GRANT	0.00	0.00	0.00	0.00
271-000-580.000	CONTRIBUTIONS FROM LOCAL UNITS	0.00	0.00	0.00	0.00
271-000-626.101	CHARGES - OSCODA	0.00	0.00	0.00	0.00
271-000-626.500	CHARGES - I/A DIST. LIBRARY	96,271.03	97,000.00	95,757.30	95,000.00
271-000-626.600	CHARGES - AUSABLE	0.00	0.00	0.00	0.00
271-000-626.700	CHARGES - PARTNERSHIP	0.00	0.00	0.00	0.00
271-000-665.100	INTEREST INCOME	724.96	400.00	76.90	800.00
271-000-667.000	ROOM RENTAL	0.00	0.00	0.00	0.00
271-000-687.000	REIMBURSEMENTS	3,677.15	2,500.00	13,400.95	3,500.00
271-000-688.000	MISCELLANEOUS	0.00	0.00	60.00	0.00
271-000-694.000	CONTRIB FROM PRIVATE SOURCES	2,672.52	0.00	580.00	0.00
271-000-999.699	BEGINNING FUND BALANCE	0.00	20,845.00	0.00	23,240.00
Totals for dept 000-		103,345.66	120,745.00	109,875.15	122,540.00
TOTAL ESTIMATED REVENUES		103,345.66	120,745.00	109,875.15	122,540.00
APPROPRIATIONS					
Dept 000					
271-000-000.000		0.00	0.00	0.00	0.00
271-000-706.000	WAGES	30,375.37	30,900.00	26,223.42	31,415.00
271-000-707.000	PART TIME	38,523.90	40,495.00	34,812.40	41,305.00
271-000-709.000	OVERTIME	0.00	100.00	19.12	100.00
271-000-710.000	OVERTIME (DOUBLE)	0.00	0.00	0.00	0.00
271-000-713.000	HEALTH INS REIMB	0.00	0.00	0.00	0.00
271-000-715.000	SOCIAL SECURITY	5,254.89	5,500.00	4,650.40	5,600.00
271-000-716.000	HOSPITALIZATION INS	8,675.44	11,060.00	10,650.08	11,600.00
271-000-717.000	LIFE & DISABLILTY INS	245.80	300.00	238.00	300.00
271-000-718.000	RETIREMENT CONTRIBUTION	3,037.54	3,090.00	2,622.34	3,145.00
271-000-722.000	WORKMAN'S COMPENSATION	219.66	300.00	184.69	300.00
271-000-726.000	SUPPLIES	183.67	750.00	348.57	500.00
271-000-730.000	BOOKS,PERIODICALS,VIDEOS	512.94	600.00	549.56	600.00
271-000-775.000	REPAIR & MAINT SUPPLIES	945.37	850.00	223.10	950.00
271-000-801.000	PROFESSIONAL FEES	875.80	2,000.00	1,061.40	2,000.00
271-000-802.000	CONTRACTUAL SERVICES	1,262.72	2,000.00	1,176.33	1,700.00
271-000-826.000	LEGAL FEES	205.56	1,000.00	976.42	1,000.00
271-000-852.000	TELEPHONE LEASE/MAINT FEES	0.00	0.00	0.00	0.00
271-000-853.000	TELEPHONE	725.71	1,000.00	708.83	1,000.00
271-000-890.000	LIBRARY CONTINGENCY	0.00	3,000.00	0.00	3,000.00
271-000-900.000	PRINTING & PUBLISHING	0.00	250.00	326.35	300.00
271-000-910.000	INSURANCE	1,511.00	1,800.00	1,689.00	1,800.00
271-000-921.000	UTILITIES - ELECTRICITY	6,954.11	8,000.00	5,648.41	7,700.00
271-000-922.000	UTILITIES - GAS	3,908.56	4,600.00	1,884.37	4,500.00
271-000-923.000	UTILITIES - WATER/SEWER	883.40	800.00	592.46	825.00
271-000-930.000	REPAIRS & MAINTENANCE	2,770.81	1,000.00	24,725.43	1,550.00
271-000-931.000	EQUIPMENT MAINTENANCE	5.99	500.00	0.00	500.00
271-000-956.000	MISCELLANEOUS	0.00	100.00	0.00	100.00
271-000-970.000	CAPITAL IMPROVEMENTS	0.00	0.00	0.00	0.00
271-000-980.000	EQUIPMENT	0.00	750.00	0.00	750.00
271-000-999.999	ENDING FUND BALANCE	0.00	0.00	0.00	0.00
Totals for dept 000-		107,078.24	120,745.00	119,310.68	122,540.00
TOTAL APPROPRIATIONS		107,078.24	120,745.00	119,310.68	122,540.00
NET OF REVENUES/APPROPRIATIONS - FUND 271		(3,732.58)	0.00	(9,435.53)	0.00
BEGINNING FUND BALANCE		163,679.71	159,947.13	159,947.13	150,511.60
ENDING FUND BALANCE		159,947.13	159,947.13	150,511.60	150,511.60

Calculations as of 12/31/2015

GL NUMBER	DESCRIPTION	2014 ACTIVITY	2015 AMENDED BUDGET	2015 ACTIVITY THRU 12/31/15	2016 REQUESTED BUDGET
ESTIMATED REVENUES					
Dept 000					
283-000-569.000	CDBG STATE GRANT	0.00	0.00	0.00	0.00
283-000-569.100	CDBG/OWAA/PHOENIX GRANT	0.00	0.00	0.00	0.00
283-000-569.200	REIMBURSEMENT CDBG-PHOENIX	0.00	0.00	0.00	0.00
283-000-569.300	CDBG/OWAA/TIMCO GRANT	0.00	0.00	0.00	0.00
283-000-569.400	CDBG/SEISSENSCHMIDT	0.00	0.00	0.00	0.00
283-000-569.500	CDBG/OWAA/KALITTA	0.00	0.00	0.00	0.00
283-000-665.000	INTEREST EARNINGS	11.77	0.00	5.54	0.00
283-000-694.000	CONTRIBUTION FROM OWAA - PHOENIX	0.00	0.00	0.00	0.00
283-000-694.100	CONTRIBUTION FROM OWAA - TIMCO	0.00	0.00	0.00	0.00
283-000-699.236	CONTRIBUTION FROM PROP O&M	0.00	0.00	0.00	0.00
283-000-999.699	BEGINNING FUND BALANCE	0.00	0.00	0.00	0.00
Totals for dept 000-		11.77	0.00	5.54	0.00
TOTAL ESTIMATED REVENUES		11.77	0.00	5.54	0.00
APPROPRIATIONS					
Dept 729-CDBG EXPENDITURES					
283-729-800.000	CONTRACTED SERVICES	0.00	0.00	0.00	0.00
283-729-811.000	SIGN DESIGN	0.00	0.00	0.00	0.00
283-729-812.000	SIGNS	0.00	0.00	0.00	0.00
283-729-821.000	ENGINEERING FEES	0.00	0.00	0.00	0.00
283-729-821.001	ADMINISTRATION FEES	0.00	0.00	0.00	0.00
283-729-880.100	CDBG/OWAA/PHOENIX	0.00	0.00	0.00	0.00
283-729-880.200	CDBG/OWAA/TIMCO	0.00	0.00	0.00	0.00
283-729-880.300	CDBG/SEISSENSCHMIDT	0.00	0.00	0.00	0.00
283-729-880.400	CDBG/OWAA/KALITTA	0.00	0.00	0.00	0.00
283-729-999.101	CONTRIBUTION TO GENERAL FUND	0.00	0.00	0.00	0.00
Totals for dept 729-CDBG EXPENDITURES		0.00	0.00	0.00	0.00
Dept 730					
283-730-999.999	ENDING FUND BALANCE	0.00	0.00	0.00	0.00
Totals for dept 730-		0.00	0.00	0.00	0.00
TOTAL APPROPRIATIONS		0.00	0.00	0.00	0.00
NET OF REVENUES/APPROPRIATIONS - FUND 283		11.77	0.00	5.54	0.00
BEGINNING FUND BALANCE		7,654.28	7,666.05	7,666.05	7,671.59
ENDING FUND BALANCE		7,666.05	7,666.05	7,671.59	7,671.59

Calculations as of 12/31/2015

GL NUMBER	DESCRIPTION	2014 ACTIVITY	2015 AMENDED BUDGET	2015 ACTIVITY THRU 12/31/15	2016 REQUESTED BUDGET
ESTIMATED REVENUES					
Dept 000					
508-000-601.000	NSF CHECK CHARGES	0.00	0.00	0.00	0.00
508-000-643.000	SALES - NON TAXABLE	1,582.40	2,000.00	993.53	1,750.00
508-000-644.000	SALES - TAXABLE	0.00	100.00	35.44	100.00
508-000-651.100	ADMISSIONS	44,746.00	50,000.00	34,498.00	47,000.00
508-000-651.200	LEAGUE/USER FEES	3,722.00	2,500.00	5,107.00	2,700.00
508-000-665.100	INTEREST EARNED	79.96	50.00	41.05	50.00
508-000-667.000	RENT/LEASE FEES	1,439.00	2,200.00	1,274.00	1,500.00
508-000-669.000	COMPENSATION (PAY PHONE)	0.00	0.00	0.00	0.00
508-000-671.000	SAVE OCC/BANNER	300.00	1,500.00	1,200.00	500.00
508-000-673.000	SALE OF FIXED ASSETS	100.00	0.00	0.00	0.00
508-000-687.100	REIMBURSEMENTS	0.00	0.00	0.00	0.00
508-000-688.000	MISCELLANEOUS REVENUE	321.85	300.00	509.15	325.00
508-000-694.000	CONTRIB FROM PRIVATE SOURCES	76.50	400.00	275.00	200.00
508-000-699.101	CONTRIB FROM GENERAL FUND	0.00	0.00	0.00	0.00
508-000-699.236	CONTRIBUTION FROM PROP O&M	49,100.04	40,000.00	36,666.63	40,000.00
508-000-699.247	CONTRIBUTION FROM BASE CLOSURE	0.00	0.00	0.00	0.00
508-000-699.509	CONTRIBUTION FROM OOP	0.00	0.00	0.00	0.00
508-000-999.699	BEGINNING FUND BALANCE	0.00	29,070.00	0.00	30,620.00
Totals for dept 000-		101,467.75	128,120.00	80,599.80	124,745.00
TOTAL ESTIMATED REVENUES		101,467.75	128,120.00	80,599.80	124,745.00
APPROPRIATIONS					
Dept 000					
508-000-000.000		0.00	0.00	0.00	0.00
508-000-706.100	WAGES - FULL TIME	5,164.84	5,000.00	4,258.30	5,000.00
508-000-706.200	WAGES - SECRETARY	9,220.65	10,720.00	7,945.07	11,240.00
508-000-707.000	WAGES-SEASONAL	19,552.93	33,000.00	20,615.75	31,000.00
508-000-709.000	OVERTIME	24.98	200.00	35.61	200.00
508-000-710.000	OVERTIME-DOUBLE	0.00	0.00	0.00	0.00
508-000-715.000	SOCIAL SECURITY	2,205.85	3,875.00	2,472.64	3,630.00
508-000-716.000	HOSPITALIZATION INS	(3.52)	0.00	949.47	0.00
508-000-717.000	LIFE AND DISABILITY INSURANCE	0.00	0.00	0.00	0.00
508-000-718.000	RETIREMENT FUND CONTRIBUTION	35.71	0.00	425.81	0.00
508-000-720.000	UNEMPLOYMENT COMPENSATION	0.00	0.00	0.00	0.00
508-000-722.000	WORKMANS COMP	661.15	1,000.00	556.18	900.00
508-000-725.000	FEES & PER DEIM (NON FICA)	0.00	0.00	0.00	0.00
508-000-726.000	SUPPLIES	3,663.93	3,100.00	3,122.59	3,300.00
508-000-726.100	RECREATION SUPPLIES	67.20	500.00	0.00	400.00
508-000-728.000	NON TXABLE PURCHASES	1,705.01	2,000.00	767.09	2,000.00
508-000-729.000	TAXABLE PURCHASES	0.00	75.00	0.00	75.00
508-000-741.000	TOOLS	0.00	100.00	0.00	100.00
508-000-775.000	REPAIR & MAINT SUPPLIES	248.60	1,300.00	200.00	1,000.00
508-000-801.000	PROFESSIONAL FEES	1,510.00	1,500.00	818.40	1,500.00
508-000-801.100	JANITORIAL/CUSTODIAL	0.00	0.00	0.00	0.00
508-000-801.200	LEAGUE OFFICIALS/INSTRUCTORS	1,740.00	3,300.00	1,035.00	2,600.00
508-000-802.000	AUDIT FEES	225.80	250.00	1,139.90	750.00
508-000-802.100	SERVICES - CABLE TV	0.00	800.00	0.00	800.00
508-000-803.000	ADMIN FEES	0.00	0.00	0.00	0.00
508-000-804.000	BANK FEES	213.32	500.00	239.59	400.00
508-000-818.000	SOLID WASTE DISPOSAL	961.78	1,200.00	441.22	1,150.00
508-000-826.000	LEGAL FEES	0.00	700.00	300.25	500.00
508-000-853.000	TELEPHONE	2,134.92	2,200.00	1,905.76	2,500.00
508-000-890.000	CONTINGENCY - OHCC	0.00	5,000.00	0.00	5,000.00
508-000-900.000	PRINTING & PUBLISHING	104.78	1,750.00	270.63	1,500.00
508-000-910.000	INSURANCE & BONDS	1,510.92	1,700.00	1,552.00	1,700.00
508-000-921.000	UTILITIES - ELECTRICITY	18,983.84	20,500.00	15,864.42	20,500.00
508-000-922.000	UTILITIES - HEAT	17,278.72	15,000.00	8,726.33	15,000.00
508-000-923.000	UTILITIES - WATER/SEWER	1,222.56	1,250.00	999.68	1,300.00
508-000-930.000	REPAIRS & MAINTENANCE	3,407.81	6,250.00	668.68	6,200.00
508-000-931.000	REPAIR & MAINT - EQUIPMENT	653.92	1,000.00	0.00	1,000.00
508-000-940.000	RENTALS	0.00	250.00	0.00	250.00
508-000-956.000	MISCELLANEOUS	249.26	600.00	29.14	500.00
508-000-956.001	SAVE OCC/BANNERS	0.00	1,000.00	0.00	250.00
508-000-960.000	CONFERENCE/EDUCATION/TRAINING	0.00	500.00	0.00	500.00
508-000-964.000	MEMBERSHIP REFUNDS	0.00	0.00	0.00	0.00
508-000-968.000	DEPRECIATION	32,715.00	0.00	0.00	0.00
508-000-975.000	CAPITAL IMPROVEMENT	0.00	0.00	0.00	0.00
508-000-980.000	EQUIPMENT	47.99	2,000.00	217.73	2,000.00
Totals for dept 000-		125,507.95	128,120.00	75,557.24	124,745.00
TOTAL APPROPRIATIONS		125,507.95	128,120.00	75,557.24	124,745.00
NET OF REVENUES/APPROPRIATIONS - FUND 508		(24,040.20)	0.00	5,042.56	0.00
BEGINNING FUND BALANCE		765,703.81	741,663.61	741,663.61	746,706.17

Calculations as of 12/31/2015

GL NUMBER	DESCRIPTION	2014 ACTIVITY	2015 AMENDED BUDGET	2015 ACTIVITY THRU 12/31/15	2016 REQUESTED BUDGET
	ENDING FUND BALANCE	741,663.61	741,663.61	746,706.17	746,706.17

Calculations as of 12/31/2015

GL NUMBER	DESCRIPTION	2014 ACTIVITY	2015 AMENDED BUDGET	2015 ACTIVITY THRU 12/31/15	2016 REQUESTED BUDGET
ESTIMATED REVENUES					
Dept 000					
509-000-567.000	STATE GRANT - RECREATION	0.00	0.00	0.00	0.00
509-000-601.000	NSF CHECK CHARGES	0.00	0.00	0.00	0.00
509-000-643.000	SALES - NON TAXABLE	58,381.06	55,000.00	69,199.48	57,000.00
509-000-644.000	SALES - TAXABLE	82,066.45	71,000.00	90,725.91	74,000.00
509-000-651.100	PARK USER FEES - CAMPING	557,341.95	560,000.00	621,806.98	560,000.00
509-000-651.200	PARK USER FEES - BOAT LAUNCH	4,032.50	550.00	567.50	1,000.00
509-000-651.300	PARK USER FEES - SHOWERS	12,694.07	13,000.00	12,525.22	13,000.00
509-000-651.400	PARK USER FEES - OTHER	7,728.22	11,000.00	14,845.50	9,500.00
509-000-653.000	RECREATION FEES	2,855.92	4,000.00	51.50	4,000.00
509-000-653.100	RECREATION-BOAT RENTALS	4,501.50	3,400.00	2,067.00	4,000.00
509-000-655.000	PARK FINES	0.00	200.00	580.00	0.00
509-000-665.100	INTEREST EARNED	327.36	150.00	262.31	200.00
509-000-667.000	RENT - OOP HOUSE	0.00	0.00	120.00	0.00
509-000-667.100	RENT - CABINS/YURTS	12,572.00	12,000.00	18,373.00	15,000.00
509-000-675.000	CONTRIB FROM PRIVATE SOURCES	0.00	0.00	0.00	0.00
509-000-676.000	REIMBURSEMENTS	0.00	300.00	0.00	0.00
509-000-688.000	MISCELLANEOUS	461.44	500.00	379.17	500.00
509-000-699.101	CONTRIB FROM GENERAL FUND	0.00	0.00	0.00	0.00
509-000-699.218	CONTRIB FROM OOP CAP IMP	0.00	0.00	0.00	0.00
509-000-999.699	BEGINNING FUND BALANCE	0.00	64,800.00	0.00	257,700.00
Totals for dept 000-		742,962.47	795,900.00	831,503.57	995,900.00
TOTAL ESTIMATED REVENUES		742,962.47	795,900.00	831,503.57	995,900.00
APPROPRIATIONS					
Dept 000					
509-000-000.000		0.00	0.00	0.00	0.00
509-000-706.000	WAGES-SUPERVISORY	44,430.43	42,450.00	36,147.51	43,300.00
509-000-706.200	WAGES-SECRETARY	13,106.60	10,720.00	10,969.72	11,240.00
509-000-706.201	WAGES-TWP RECREATION	0.00	0.00	0.00	0.00
509-000-706.300	WAGES-MAINT.	0.00	0.00	0.00	0.00
509-000-706.301	WAGES - CAPITAL IMPROVEMENT	0.00	0.00	0.00	0.00
509-000-707.000	WAGES - SEASONAL	113,106.45	110,000.00	109,372.83	115,000.00
509-000-707.100	WAGES - SEASONAL STORE	23,630.36	25,500.00	34,751.60	25,500.00
509-000-707.301	WAGES- PART TIME	21,924.69	22,620.00	19,708.78	23,665.00
509-000-709.000	OVERTIME	1,985.35	2,000.00	1,931.29	2,200.00
509-000-709.100	OVERTIME - STORE	704.23	1,000.00	2,118.66	1,000.00
509-000-709.201	OVERTIME-TWP RECREATION	0.00	0.00	0.00	0.00
509-000-709.301	OVERTIME - SEASONAL CAP IMP	0.00	0.00	0.00	0.00
509-000-710.000	OVERTIME (DOUBLE)	0.00	0.00	0.00	0.00
509-000-715.000	SOCIAL SECURITY	16,478.31	16,750.00	16,375.51	17,250.00
509-000-716.000	HOSPITALIZATION INS	17,446.21	18,815.00	16,668.32	19,450.00
509-000-717.000	LIFE & DISABILITY INS	245.80	300.00	238.00	315.00
509-000-718.000	RETIREMENT CONTRIBUTION	4,225.06	4,245.00	3,614.68	4,830.00
509-000-720.000	UNEMPLOYMENT COMPENSATION	14,841.00	30,000.00	0.00	25,500.00
509-000-722.000	WORKMANS COMP	4,860.45	7,000.00	4,086.46	6,500.00
509-000-725.000	FEES & PER DIEM (NON FICA)	0.00	0.00	0.00	0.00
509-000-726.000	SUPPLIES	7,122.26	11,000.00	6,379.61	9,200.00
509-000-728.000	RESALE PURCHASES	38,443.79	37,500.00	45,064.65	40,000.00
509-000-729.000	RESALE PURCHASES-TAXABLE	38,099.63	47,500.00	42,383.82	42,000.00
509-000-730.000	SIGNS	572.20	1,200.00	0.00	1,000.00
509-000-741.000	TOOLS	575.27	1,000.00	732.80	1,000.00
509-000-751.000	GASOLINE & OIL	12,790.91	14,500.00	7,595.58	14,500.00
509-000-761.000	CLOTHING ALLOWANCE	0.00	0.00	0.00	0.00
509-000-762.000	SEASONAL UNIFORMS	671.43	1,000.00	180.00	1,000.00
509-000-775.000	REPAIR & MAINTENANCE SUPPLIES	9,534.62	11,000.00	4,368.63	11,000.00
509-000-780.000	RECREATION SUPPLIES	1,294.93	3,650.00	1,949.58	3,500.00
509-000-801.000	PROFESSIONAL FEES	1,380.00	2,700.00	554.39	2,000.00
509-000-802.000	AUDIT FEES	2,258.00	2,450.00	2,961.50	3,000.00
509-000-803.000	LICENSE & PERMITS	3,717.97	3,800.00	5,237.21	4,200.00
509-000-804.000	BANK FEES	8,807.35	8,100.00	6,580.52	9,000.00
509-000-818.000	SOLID WASTE DISPOSAL	13,965.57	14,500.00	16,380.22	14,500.00
509-000-826.000	LEGAL FEES	1,064.96	4,200.00	1,328.47	3,200.00
509-000-853.000	TELEPHONE	5,756.88	6,300.00	3,818.71	6,300.00
509-000-860.000	MILEAGE ALLOWANCE	0.00	250.00	0.00	100.00
509-000-880.567	GRANT/RECREATION	0.00	0.00	0.00	0.00
509-000-890.000	CONTINGENCY - OLD ORCHARD PARK	0.00	10,000.00	0.00	10,000.00
509-000-900.000	PRINTING & PUBLISHING	2,970.27	4,200.00	968.61	3,600.00
509-000-910.000	INSURANCE & BONDS	3,021.76	3,750.00	3,101.00	3,500.00
509-000-910.200	INSURANCE - VEHICLES	2,885.27	3,100.00	2,965.00	3,200.00
509-000-921.000	UTILITIES - ELECTRICITY	50,874.01	55,000.00	53,816.81	55,000.00
509-000-922.000	UTILITIES - HEAT	11,249.32	11,000.00	4,574.29	12,500.00
509-000-930.000	REPAIRS & MAINTENANCE	8,641.60	13,000.00	14,401.25	12,500.00
509-000-931.000	REPAIRS/MAINTENANCE-EQUIPMENT	8,458.51	10,000.00	5,858.77	11,500.00
509-000-933.000	REPAIRS/MAINTENANCE-VEHICLE	4,236.16	4,500.00	3,239.95	5,000.00
509-000-940.000	RENTALS	174.00	700.00	0.00	500.00

Calculations as of 12/31/2015

GL NUMBER	DESCRIPTION	2014 ACTIVITY	2015 AMENDED BUDGET	2015 ACTIVITY THRU 12/31/15	2016 REQUESTED BUDGET
APPROPRIATIONS					
Dept 000					
509-000-941.000	LEASE FEES	2,500.00	2,600.00	0.00	2,600.00
509-000-956.000	MISCELLANEOUS	454.71	1,000.00	1,035.29	1,500.00
509-000-960.000	CONFERENCE/EDUCATION/TRAINING	0.00	1,500.00	100.00	1,000.00
509-000-968.000	DEPRECIATION EXP	22,126.00	0.00	0.00	0.00
509-000-970.000	CAPITAL IMPROVEMENTS	0.00	0.00	0.00	0.00
509-000-979.000	EQUIPMENT	1,366.00	8,500.00	1,725.06	11,000.00
509-000-999.101	CONTRIBUTION TO GENERAL FUND	150,000.00	185,000.00	169,583.37	381,250.00
509-000-999.218	CONTRIB TO OOP CAP IMP FUND	22,500.00	20,000.00	18,333.37	20,000.00
509-000-999.508	CONTRIBUTION TO OCC	0.00	0.00	0.00	0.00
509-000-999.999	ENDING FUND BALANCE	0.00	0.00	0.00	0.00
Totals for dept 000-		714,498.32	795,900.00	681,201.82	995,900.00
TOTAL APPROPRIATIONS		714,498.32	795,900.00	681,201.82	995,900.00
NET OF REVENUES/APPROPRIATIONS - FUND 509		28,464.15	0.00	150,301.75	0.00
	BEGINNING FUND BALANCE	367,133.58	395,597.73	395,597.73	545,899.48
	ENDING FUND BALANCE	395,597.73	395,597.73	545,899.48	545,899.48

Calculations as of 12/31/2015

GL NUMBER	DESCRIPTION	2014 ACTIVITY	2015 AMENDED BUDGET	2015 ACTIVITY THRU 12/31/15	2016 REQUESTED BUDGET
ESTIMATED REVENUES					
Dept 000					
510-000-567.000	STATE GRANT - RECREATION	0.00	0.00	0.00	0.00
510-000-601.000	NSF CHECK CHARGES	0.00	0.00	0.00	0.00
510-000-651.100	PARK USER FEES - CAMPING	12,512.00	12,000.00	14,003.00	0.00
510-000-651.200	PARK USER FEES - BOAT LAUNCH	1,217.78	1,000.00	1,552.41	0.00
510-000-651.400	PARK USER FEES - OTHER	0.00	0.00	0.00	0.00
510-000-653.000	RECREATION FEES	0.00	0.00	0.00	0.00
510-000-653.100	RECREATION-BOAT RENTALS	0.00	0.00	0.00	0.00
510-000-655.000	PARK FINES	0.00	0.00	0.00	0.00
510-000-665.100	INTEREST EARNINGS	13.19	25.00	17.34	0.00
510-000-675.000	CONTRIB FROM PRIVATE SOURCES	0.00	0.00	0.00	0.00
510-000-676.000	REIMB-CARETAKER	0.00	0.00	0.00	0.00
510-000-688.000	MISCELLANEOUS REVENUE	8.00	100.00	50.00	0.00
510-000-699.101	CONTRIBUTION FROM GENERAL FUND	0.00	0.00	0.00	0.00
510-000-999.699	BEGINNING FUND BALANCE	0.00	0.00	0.00	0.00
Totals for dept 000-		13,750.97	13,125.00	15,622.75	0.00
TOTAL ESTIMATED REVENUES		13,750.97	13,125.00	15,622.75	0.00
APPROPRIATIONS					
Dept 000					
510-000-706.000	WAGES-SUPERVISORY	0.00	0.00	0.00	0.00
510-000-706.200	WAGES - SECRETARY	0.00	0.00	0.00	0.00
510-000-706.201	WAGES-TWP RECREATION	0.00	0.00	0.00	0.00
510-000-706.300	WAGES-MAINT VEL	0.00	0.00	0.00	0.00
510-000-706.301	WAGES - CAPITAL IMPROVEMENT	0.00	0.00	0.00	0.00
510-000-707.000	WAGES - SEASONAL	1,654.18	4,000.00	366.76	0.00
510-000-707.301	WAGES- PART TIME	0.00	0.00	0.00	0.00
510-000-709.000	OVERTIME	0.00	250.00	0.00	0.00
510-000-709.301	OVERTIME - SEASONAL CAP IMP	0.00	0.00	0.00	0.00
510-000-710.000	OVERTIME - DOUBLE	0.00	0.00	0.00	0.00
510-000-715.000	SOCIAL SECURITY	126.37	350.00	28.03	0.00
510-000-720.000	UNEMPLOYMENT COMPENSATION	0.00	0.00	0.00	0.00
510-000-722.000	WORKMANS COMP	0.00	0.00	13.67	0.00
510-000-725.000	FEES & PER DIEM (NON FICA)	0.00	0.00	0.00	0.00
510-000-726.000	SUPPLIES	45.49	1,000.00	864.77	0.00
510-000-730.000	SIGNS	2,356.00	1,000.00	0.00	0.00
510-000-741.000	TOOLS	0.00	0.00	0.00	0.00
510-000-751.000	GASOLINE & OIL	0.00	0.00	0.00	0.00
510-000-762.000	SEASONAL UNIFORMS	0.00	0.00	0.00	0.00
510-000-775.000	REPAIR & MAINTENANCE SUPPLIES	111.18	750.00	0.00	0.00
510-000-780.000	RECREATION SUPPLIES	0.00	0.00	0.00	0.00
510-000-801.000	PROFESSIONAL FEES	0.00	0.00	0.00	0.00
510-000-802.000	AUDIT FEES	0.00	0.00	708.60	0.00
510-000-803.000	LICENSE & PERMITS	110.00	200.00	120.00	0.00
510-000-804.000	BANK FEES	0.00	150.00	0.00	0.00
510-000-818.000	SOLID WASTE DISPOSAL	1,055.81	1,250.00	1,772.00	0.00
510-000-826.000	LEGAL FEES	0.00	0.00	0.00	0.00
510-000-853.000	TELEPHONE	0.00	0.00	0.00	0.00
510-000-860.000	MILEAGE ALLOWANCE	0.00	0.00	0.00	0.00
510-000-880.567	GRANT/RECREATION	0.00	0.00	0.00	0.00
510-000-890.000	CONTINGENCY - VEL CAMPGROUND	0.00	1,000.00	0.00	0.00
510-000-900.000	PRINTING & PUBLISHING	140.51	550.00	1,807.00	0.00
510-000-910.000	INSURANCE & BONDS	(0.14)	0.00	1,467.00	0.00
510-000-910.200	INSURANCE - VEHICLE	0.00	0.00	0.00	0.00
510-000-921.000	UTILITIES - ELECTRIC	0.00	0.00	0.00	0.00
510-000-922.000	UTILITIES - HEAT	0.00	0.00	0.00	0.00
510-000-923.000	UTILITIES - WATER	151.96	400.00	82.28	0.00
510-000-930.000	REPAIRS & MAINTENANCE	161.95	1,200.00	0.00	0.00
510-000-931.000	REPAIRS & MAINT. EQUIPMENT	0.00	450.00	0.00	0.00
510-000-933.000	REPAIRS & MAINT - VEHICLE	0.00	0.00	0.00	0.00
510-000-940.000	RENTALS	0.00	0.00	0.00	0.00
510-000-941.000	LEASE FEES	0.00	0.00	0.00	0.00
510-000-956.000	MISCELLANEOUS	0.00	575.00	0.00	0.00
510-000-960.000	CONFERENCE/EDUCATION/TRAINING	0.00	0.00	0.00	0.00
510-000-968.000	DEPRECIATION EXP	0.00	0.00	0.00	0.00
510-000-970.000	CAPITAL IMPROVEMENTS	0.00	0.00	0.00	0.00
510-000-979.000	EQUIPMENT	0.00	0.00	0.00	0.00
510-000-999.101	CONTRIBUTION TO GENERAL FUND	0.00	0.00	0.00	0.00
510-000-999.999	ENDING BALANCE	0.00	0.00	0.00	0.00
Totals for dept 000-		5,913.31	13,125.00	7,230.11	0.00
TOTAL APPROPRIATIONS		5,913.31	13,125.00	7,230.11	0.00
NET OF REVENUES/APPROPRIATIONS - FUND 510		7,837.66	0.00	8,392.64	0.00
BEGINNING FUND BALANCE		11,584.10	19,421.76	19,421.76	27,814.40

Calculations as of 12/31/2015

GL NUMBER	DESCRIPTION	2014 ACTIVITY	2015 AMENDED BUDGET	2015 ACTIVITY THRU 12/31/15	2016 REQUESTED BUDGET
	ENDING FUND BALANCE	19,421.76	19,421.76	27,814.40	27,814.40

Calculations as of 12/31/2015

GL NUMBER	DESCRIPTION	2014 ACTIVITY	2015 AMENDED BUDGET	2015 ACTIVITY THRU 12/31/15	2016 REQUESTED BUDGET
ESTIMATED REVENUES					
Dept 000					
590-000-513.000	EDA GRANT	0.00	0.00	0.00	0.00
590-000-539.100	STATE GRANT - SAW	52,574.31	0.00	(177.71)	499,500.00
590-000-627.000	CHARGES FOR OTHER SERVICES	291,787.68	289,000.00	266,462.58	435,000.00
590-000-642.000	CHARGES FOR SEWER SERVICE	283,163.26	277,500.00	251,548.44	310,000.00
590-000-642.100	SEWER TAP FEES	8,000.00	1,500.00	500.00	1,500.00
590-000-642.200	SEPTIC TANK SERVICES	0.00	0.00	0.00	0.00
590-000-665.100	INTEREST EARNINGS	2,110.88	1,750.00	459.27	1,000.00
590-000-665.200	DELIQUENT BILL PENALTY	10,359.31	8,800.00	10,398.56	9,000.00
590-000-665.300	INTEREST EARNING - SPEC ASSESS	0.00	0.00	0.00	0.00
590-000-665.400	INTEREST EARNINGS-SEWER BOND	0.00	0.00	0.00	0.00
590-000-673.000	SALE OF FIXED ASSETS	0.00	0.00	0.00	0.00
590-000-687.000	REIMBURSEMENTS	0.00	0.00	0.00	0.00
590-000-688.000	MISCELLANEOUS REVENUES	0.00	0.00	0.00	0.00
590-000-697.000	LOAN PROCEEDS	0.00	932,500.00	0.00	932,500.00
590-000-698.000	BOND PROCEEDS	0.00	530,000.00	530,000.00	0.00
590-000-699.101	CONTRIBUTION FROM GENERAL FUND	0.00	0.00	0.00	0.00
590-000-699.247	CONTRIBUTION FROM BASE CLOSURE	0.00	0.00	0.00	0.00
590-000-699.701	TRF IN FROM T&A	0.00	0.00	0.00	0.00
590-000-999.699	BEGINNING RETAINED EARNINGS	0.00	0.00	0.00	364,665.00
Totals for dept 000-		647,995.44	2,041,050.00	1,059,191.14	2,553,165.00
TOTAL ESTIMATED REVENUES		647,995.44	2,041,050.00	1,059,191.14	2,553,165.00
APPROPRIATIONS					
Dept 000					
590-000-703.000	SALARY	0.00	0.00	0.00	0.00
590-000-706.000	WAGES-SEWER	0.00	0.00	0.00	0.00
590-000-706.100	WAGES	0.00	0.00	0.00	0.00
590-000-706.200	WAGES - CLERICAL	3,679.78	3,500.00	3,234.49	3,600.00
590-000-707.000	PART TIME	7,991.36	7,490.00	6,020.06	6,250.00
590-000-709.000	OVERTIME	72.71	0.00	56.70	0.00
590-000-709.300	OVERTIME-	0.00	0.00	0.00	0.00
590-000-710.000	OVERTIME - DOUBLE	0.00	0.00	0.00	0.00
590-000-715.000	SOCIAL SECURITY	889.30	850.00	704.91	800.00
590-000-716.000	HOSPITALIZATION INS	(63.65)	0.00	0.00	0.00
590-000-717.000	LIFE & DISABILITY INS	0.00	0.00	0.00	0.00
590-000-718.000	RETIREMENT FUND CONTRIBUTION	421.47	350.00	323.52	360.00
590-000-722.000	WORKMANS COMP	35.58	50.00	29.93	50.00
590-000-726.000	SUPPLIES	6,842.80	8,000.00	8,790.65	7,400.00
590-000-726.100	SUPPLIES - COMPUTER	0.00	0.00	0.00	0.00
590-000-741.000	TOOLS	0.00	0.00	0.00	0.00
590-000-743.000	CHEMICALS	0.00	0.00	0.00	0.00
590-000-751.000	GASOLINE & OIL	1,157.69	0.00	0.00	0.00
590-000-761.000	CLOTHIN CARE & ALLOWANCE	0.00	0.00	0.00	0.00
590-000-775.000	REPAIR & MAINTENANCE SUPPLIES	2,067.19	0.00	0.00	4,000.00
590-000-800.000	CONTRACTED SERVICES	2,121.57	55,000.00	31,980.64	12,000.00
590-000-800.100	CONTRACTED SERVICES-FVOP	180,329.03	201,000.00	180,572.72	205,000.00
590-000-800.200	CONTRACTED SERVICES - TAPS	0.00	0.00	0.00	0.00
590-000-801.000	PROFESSIONAL FEES	4,761.94	60,000.00	41,770.18	10,000.00
590-000-801.001	CONTRACTOR FEES/SRF PLAN	0.00	1,152,500.00	153,245.30	1,152,500.00
590-000-801.100	COMPUTER PROGRAM FEES	0.00	0.00	0.00	0.00
590-000-802.000	AUDIT FEES	4,741.80	5,000.00	4,250.00	5,000.00
590-000-804.000	BANK FEES	80.00	200.00	70.00	150.00
590-000-815.000	COMPUTER MAINTENANCE	0.00	100.00	0.00	100.00
590-000-815.100	COPIER MAINTENANCE	0.00	0.00	0.00	0.00
590-000-818.000	SOLID WASTE DISPOSAL	0.00	300.00	300.00	0.00
590-000-821.000	ENGINEERING FEES	7,065.50	80,000.00	54,782.68	630,000.00
590-000-826.000	LEGAL FEES	5,497.10	40,000.00	36,201.60	7,500.00
590-000-827.000	REGULATORY FEES	3,650.00	4,700.00	3,650.00	4,000.00
590-000-850.000	COMMUNICATIONS	0.00	0.00	0.00	0.00
590-000-852.000	TELEPHONE LEASE FEES	0.00	0.00	0.00	0.00
590-000-853.000	TELEPHONE	800.62	750.00	785.37	600.00
590-000-860.000	MILEAGE ALLOW/TRANSPORT	0.00	0.00	0.00	0.00
590-000-861.000	FREIGHT CHARGES	0.00	0.00	0.00	0.00
590-000-890.000	SEWER CONTINGENCY	0.00	20,000.00	0.00	30,000.00
590-000-900.000	PRINTING & PUBLISHING	1,644.04	1,500.00	1,390.60	1,700.00
590-000-910.100	INSURANCE & BONDS	3,227.61	3,500.00	3,319.00	3,400.00
590-000-910.200	INSURANCE - VEHICLE	2,679.42	3,000.00	2,757.00	3,000.00
590-000-921.100	UTILITIES - ELECTRICITY	62,368.98	55,000.00	42,320.90	80,000.00
590-000-921.200	UTILTIES - ELECT DPW BUILDING	5,244.65	4,800.00	3,373.01	5,000.00
590-000-922.100	UTILTIES - GAS	3,999.29	4,500.00	2,701.37	4,200.00
590-000-923.100	UTILITIES-WATER/SEWER	0.00	0.00	0.00	0.00
590-000-923.200	UTILTIES - WATER DPW BUILDING	626.20	600.00	589.50	650.00
590-000-930.000	REPAIRS & MAINTENANCE	1,615.51	5,000.00	4,344.60	5,000.00
590-000-931.000	EQUIPMENT MAINTENANCE	5,969.52	6,000.00	2,252.31	10,000.00
590-000-933.000	MAINTENANCE - VEHICLE	2,439.95	2,500.00	370.67	3,000.00

Calculations as of 12/31/2015

GL NUMBER	DESCRIPTION	2014 ACTIVITY	2015 AMENDED BUDGET	2015 ACTIVITY THRU 12/31/15	2016 REQUESTED BUDGET
APPROPRIATIONS					
Dept 000					
590-000-940.000	RENTALS	0.00	0.00	0.00	0.00
590-000-941.000	LEASE FEES	0.00	0.00	0.00	0.00
590-000-956.000	MISCELLANEOUS	1.00	500.00	189.16	400.00
590-000-956.001	BAD DEBTS	0.00	0.00	66.00	0.00
590-000-956.002	SEPTAGE PROCESSING & DISPOSAL	0.00	0.00	0.00	0.00
590-000-960.000	CONFERENCE/EDUCATION/TRAINING	0.00	250.00	88.49	250.00
590-000-961.000	PAYING AGENT FEES	0.00	0.00	500.00	0.00
590-000-964.000	REFUNDS AND REBATES	0.00	0.00	0.00	0.00
590-000-968.000	DEPRECIATION EXPENSE	109,998.00	117,000.00	117,000.00	165,000.00
590-000-969.000	AMORTIZATION EXP-BOND DISCOUNT	2,423.00	2,425.00	0.00	4,000.00
590-000-971.000	LAND REVERT TO ST CNTY REIMBUR	0.00	0.00	0.00	0.00
590-000-974.000	CAPITAL IMPROVEMENT/OUTLAY	79,239.00	75,000.00	71,506.56	96,000.00
590-000-980.000	EQUIPMENT	195.05	1,500.00	211.00	1,500.00
590-000-980.001	EQUIPMENT & VEHICLE	0.00	0.00	0.00	0.00
590-000-980.200	CAPTIALIZED EXPENSE	0.00	0.00	0.00	0.00
590-000-995.000	BOND INTEREST EXPENSE	47,796.25	45,070.00	45,069.55	90,755.00
590-000-996.000	CAPITAL LEASE INTEREST EXPENSE	0.00	0.00	0.00	0.00
590-000-999.101	CONTRIBUTION TO GENERAL FUND	0.00	0.00	0.00	0.00
590-000-999.245	CONTRIB TO PUB IMPROVEMENT	0.00	0.00	0.00	0.00
590-000-999.999	ENDING RETAINED EARNINGS	0.00	73,115.00	0.00	0.00
Totals for dept 000-		561,609.26	2,041,050.00	824,818.47	2,553,165.00
TOTAL APPROPRIATIONS		561,609.26	2,041,050.00	824,818.47	2,553,165.00
NET OF REVENUES/APPROPRIATIONS - FUND 590		86,386.18	0.00	234,372.67	0.00
BEGINNING FUND BALANCE		1,777,029.73	1,863,415.91	1,863,415.91	2,097,788.58
ENDING FUND BALANCE		1,863,415.91	1,863,415.91	2,097,788.58	2,097,788.58

Calculations as of 12/31/2015

GL NUMBER	DESCRIPTION	2014 ACTIVITY	2015 AMENDED BUDGET	2015 ACTIVITY THRU 12/31/15	2016 REQUESTED BUDGET
ESTIMATED REVENUES					
Dept 000					
591-000-540.000	STATE GRANT - WELLHEAD PROTECTION	0.00	0.00	0.00	0.00
591-000-627.000	CHARGES FOR OTHER SERVICES	350,745.66	348,500.00	295,404.95	349,000.00
591-000-642.000	CHARGES FOR WATER SERVICE	569,557.23	575,000.00	499,203.33	570,000.00
591-000-642.001	CHARGES FOR DEBT SERV-AUSABLE	0.00	0.00	0.00	0.00
591-000-642.002	CHARGES-WATER WAFB	0.00	0.00	0.00	0.00
591-000-642.100	CHARGES FOR WATER TAP	7,065.00	4,500.00	4,667.00	5,000.00
591-000-650.000	CHARGES FOR SERVICES - SALES	1,770.56	500.00	4,871.90	1,500.00
591-000-665.100	INTEREST EARNINGS	1,816.91	1,400.00	607.97	1,500.00
591-000-665.200	DELINQUENT BILL PENALTY	19,278.20	16,750.00	16,786.35	17,500.00
591-000-665.300	SPEC ASSES INTEREST EARNINGS	0.00	0.00	0.00	0.00
591-000-667.200	HYDRANT RENTAL	0.00	0.00	0.00	0.00
591-000-672.000	SPECIAL ASSESSMENT REVENUE	0.00	0.00	0.00	0.00
591-000-672.001	SPEC ASSMT REV - SHARKEYS RES	0.00	0.00	0.00	0.00
591-000-672.100	SPEC ASSESS REVERTED TO STATE	0.00	0.00	0.00	0.00
591-000-673.000	SALE OF FIXED ASSETS	0.00	0.00	0.00	0.00
591-000-674.000	CLIF/SA/AUGMENTATION	0.00	0.00	0.00	0.00
591-000-674.200	CAPITAL CONTRIBUTION	0.00	0.00	0.00	0.00
591-000-676.000	REIMB-CARETAKER	0.00	0.00	0.00	0.00
591-000-686.000	PURCHASES DISCOUNT	0.00	0.00	0.00	0.00
591-000-687.000	BOND DISCOUNT-REV	0.00	0.00	0.00	0.00
591-000-688.000	MISCELLANEOUS REVENUES	0.00	1,000.00	1,155.40	500.00
591-000-688.001	REIMBURSEMENTS - OTHER	880.00	1,000.00	1,109.86	1,000.00
591-000-689.000	RECOVERY OF BAD DEBT (SPEC ASS	0.00	0.00	0.00	0.00
591-000-699.101	CONTRIBUTION FROM GENERAL FUND	0.00	0.00	0.00	0.00
591-000-699.247	CONTRIBUTION FROM BASE CLOSURE	0.00	0.00	0.00	0.00
591-000-699.701	TRF IN FROM T&A	0.00	0.00	0.00	0.00
591-000-999.699	BEGINNING FUND BALANCE/RETAINED E	0.00	0.00	0.00	0.00
Totals for dept 000-		951,113.56	948,650.00	823,806.76	946,000.00
TOTAL ESTIMATED REVENUES		951,113.56	948,650.00	823,806.76	946,000.00
APPROPRIATIONS					
Dept 000					
591-000-000.000		0.00	0.00	0.00	0.00
591-000-706.100	WAGES	0.00	0.00	0.00	0.00
591-000-706.200	WAGES - CLERICAL	6,238.20	6,580.00	5,446.37	6,675.00
591-000-707.000	PART TIME	12,303.69	14,550.00	10,140.42	14,030.00
591-000-709.000	OVERTIME	0.00	200.00	0.00	0.00
591-000-710.000	OVERTIME - DOUBLE	0.00	0.00	0.00	0.00
591-000-715.000	SOCIAL SECURITY	1,403.53	1,700.00	1,179.84	1,650.00
591-000-716.000	HOSPITALIZATION INS	(108.85)	0.00	0.00	0.00
591-000-717.000	LIFE & DISABILITY INS	0.00	0.00	0.00	0.00
591-000-718.000	RETIREMENT FUND CONTRIBUTION	619.82	660.00	544.96	0.00
591-000-720.000	UNEMPLOYMENT COMPENSATION	0.00	0.00	0.00	0.00
591-000-722.000	WORKMANS COMP	43.22	75.00	36.46	75.00
591-000-726.000	SUPPLIES	8,561.53	9,200.00	7,682.80	9,500.00
591-000-726.100	SUPPLIES - COMPUTER	0.00	0.00	0.00	0.00
591-000-741.000	TOOLS	342.00	0.00	0.00	0.00
591-000-743.000	CHEMICALS	0.00	0.00	0.00	0.00
591-000-751.000	GASOLINE & OIL	532.00	0.00	60.00	0.00
591-000-761.000	CLOTHING CARE & ALLOWANCE	0.00	0.00	0.00	0.00
591-000-775.000	REPAIR & MAINTENANCE SUPPLIES	0.00	100.00	938.03	100.00
591-000-800.100	CONTRACTED SERVICES-FVOP	234,820.63	201,000.00	202,157.37	205,000.00
591-000-800.200	CONTRACTED SERVICES - TAPS	0.00	2,000.00	0.00	3,000.00
591-000-800.300	CONTRACTED SERVICES - OTHER	24,585.00	9,000.00	18,200.00	10,000.00
591-000-801.000	PROFESSIONAL FEES	19,765.70	5,000.00	486.29	6,000.00
591-000-801.002	FEES/WELLHEAD PROTECTION STATE GR	0.00	0.00	0.00	0.00
591-000-801.100	COMPUTER PROGRAM FEES	1,570.34	1,700.00	1,570.34	1,700.00
591-000-802.000	AUDIT FEES	4,741.80	4,800.00	4,250.40	4,900.00
591-000-804.000	BANK FEES	60.00	100.00	35.00	100.00
591-000-815.000	COMPUTER MAINTENANCE	0.00	100.00	0.00	100.00
591-000-815.100	COPIER MAINTENANCE	0.00	0.00	0.00	0.00
591-000-818.000	SOLID WASTE DISPOSAL	0.00	0.00	0.00	0.00
591-000-821.000	ENGINEERING FEES	0.00	5,000.00	0.00	5,000.00
591-000-826.000	LEGAL FEES	5,800.85	5,000.00	3,164.70	5,500.00
591-000-827.000	REGULATORY FEES	3,141.04	5,500.00	3,072.15	5,000.00
591-000-850.000	COMMUNICATIONS	0.00	0.00	0.00	0.00
591-000-852.000	TELEPHONE LEASE/MAINT FEES	0.00	0.00	0.00	0.00
591-000-853.000	TELEPHONE	322.96	900.00	237.23	800.00
591-000-860.000	MILEAGE ALLOW/TRANSPORT	0.00	0.00	108.16	0.00
591-000-890.000	REGULAR WATER CONTINGENCY	0.00	20,000.00	0.00	20,000.00
591-000-900.000	PRINTING & PUBLISHING	659.61	1,750.00	952.59	1,700.00
591-000-910.100	INSURANCE & BONDS	1,991.75	2,200.00	2,051.00	2,200.00
591-000-910.200	INSURANCE - VEHICLE	2,198.59	2,350.00	2,258.00	2,350.00
591-000-921.000	UTILITIES - ELECTRIC	3,199.14	4,100.00	2,342.35	3,900.00
591-000-924.000	UTILITIES - LEASED LINES	0.00	0.00	0.00	0.00

Calculations as of 12/31/2015

GL NUMBER	DESCRIPTION	2014 ACTIVITY	2015 AMENDED BUDGET	2015 ACTIVITY THRU 12/31/15	2016 REQUESTED BUDGET
APPROPRIATIONS					
Dept 000					
591-000-924.100	UTILITIES-HSRUA WATER	307,014.00	400,000.00	279,314.25	410,000.00
591-000-930.000	REPAIRS & MAINTENANCE	5,292.25	3,000.00	2,829.94	5,500.00
591-000-931.000	EQUIPMENT MAINTENANCE	3,921.60	3,500.00	6,552.42	5,000.00
591-000-933.000	MAINTENANCE - VEHICLE	2,272.76	3,300.00	133.33	3,000.00
591-000-956.000	MISCELLANEOUS	17.50	500.00	379.31	500.00
591-000-956.001	BAD DEBT	0.00	0.00	4,265.00	0.00
591-000-957.000	AWARDS & SETTLEMENTS	0.00	0.00	0.00	0.00
591-000-961.000	PAYING AGENT FEES	0.00	0.00	0.00	0.00
591-000-964.000	REFUNDS AND REBATES	0.00	0.00	0.00	0.00
591-000-968.000	DEPRECIATION EXPENSE	182,451.00	0.00	0.00	0.00
591-000-969.000	AMORTIZATION EXP-BOND DISCOUNT	0.00	0.00	0.00	0.00
591-000-971.000	LAND REVERT TO ST CNTY REIMBUR	0.00	0.00	0.00	0.00
591-000-971.100	BAD DEBT REVERTED TO STATE	0.00	0.00	0.00	0.00
591-000-974.000	CAPITAL IMPROVEMENT/OUTLAY	0.19	50,000.00	0.00	30,000.00
591-000-980.000	EQUIPMENT	195.05	5,000.00	6,399.40	4,000.00
591-000-980.001	VEHICLE	0.00	0.00	23,695.00	0.00
591-000-980.100	WATER METERS - CAPITALIZE	9,255.23	10,000.00	18,435.02	15,000.00
591-000-980.200	CAPITALIZED EXPENSE	0.00	0.00	0.00	0.00
591-000-991.000	HSRUA - BOND PRINCIPAL	(0.22)	76,000.00	70,693.66	0.00
591-000-995.000	BOND INTEREST EXPENSE	0.00	0.00	0.00	0.00
591-000-995.102	BOND INT. 98 REF ISSUE	0.00	0.00	0.00	0.00
591-000-995.200	HSRUA - BOND INTEREST	5,108.80	2,285.00	1,982.31	0.00
591-000-996.000	PYMTS FOR REFUNDED DEBT	0.00	0.00	0.00	0.00
591-000-999.000	CONTRIB TO OTHER UNITS	0.00	0.00	0.00	0.00
591-000-999.101	CONTRIBUTION TO GENERAL FUND	56,855.04	56,920.00	52,176.63	56,760.00
591-000-999.245	CONTRIB TO PUB IMPROVEMENT	0.00	0.00	0.00	0.00
591-000-999.250	CONTRIB TO LAKEFRONT DIST FUND	0.00	0.00	0.00	0.00
591-000-999.999	ENDING FUND BALANCE	0.00	34,580.00	0.00	106,960.00
Totals for dept 000-		905,175.75	948,650.00	733,770.73	946,000.00
TOTAL APPROPRIATIONS		905,175.75	948,650.00	733,770.73	946,000.00
NET OF REVENUES/APPROPRIATIONS - FUND 591		45,937.81	0.00	90,036.03	0.00
BEGINNING FUND BALANCE		9,343,893.80	9,389,831.61	9,389,831.61	9,479,867.64
ENDING FUND BALANCE		9,389,831.61	9,389,831.61	9,479,867.64	9,479,867.64
ESTIMATED REVENUES - ALL FUNDS		5,998,522.58	7,784,595.00	5,345,264.59	11,054,820.00
APPROPRIATIONS - ALL FUNDS		5,879,324.81	7,784,595.00	5,678,226.32	11,054,820.00
NET OF REVENUES/APPROPRIATIONS - ALL FUNDS		119,197.77	0.00	(332,961.73)	0.00
BEGINNING FUND BALANCE - ALL FUNDS		17,315,898.26	17,414,866.03	17,414,866.03	17,081,904.30
FUND BALANCE ADJUSTMENTS - ALL FUNDS		(20,230.00)	0.00	0.00	0.00
ENDING FUND BALANCE - ALL FUNDS		17,414,866.03	17,414,866.03	17,081,904.30	17,081,904.30

Fiscal Year 2016
Oscoda & AuSable Townships
Shared Costs

Population:	Oscoda	6,997	77.4%
	AuSable	2,047	22.6%
	Total	9,044	100.0%
Complaints:	Oscoda	4,103	85.3%
	AuSable	707	14.7%
	Total	4,810	100.0%
Taxable Value:	Oscoda	$288,323,677	75.0%
	AuSable	$96,313,021	25.0%
	Total	$384,636,698	100.0%

Police Department %Share	Oscoda	79.2%	
(Based on Average)	AuSable	20.8%	
Police Department Budget	$1,165,085		
Less Contribution for Code Enforcement	-$16,175		
Less Projected Revenue Other Than From Oscoda & AuSable	-$19,700		
Less Beginning Cash Balance	-$100,000		
Total Shared Cost	$1,029,210		
Police Department Cost	**Oscoda**	79.2%	**$815,229**
	AuSable	20.8%	**$213,981**
Code Enforcement Calucation			
Officer Wage	$14,475		
Officer Overtime	$200		
Office Social Security	$1,125		
Officer Workers' Comp	$375		
Total Officer Cost	-$16,175		
Fire Department Budget	$156,950		
Less Projected Revenue Other	$0		
Shared Cost	$156,950		
	AuSable Cost	25.0%	**$39,300**
Fire Equipment Budget	$332,600		
Less Other Revenue	-$100		
Shared Cost	$332,500		
	Oscoda Cost	75.0%	**$249,242**
	AuSable Cost	25.0%	**$83,258**
Library	No Supplemental Funding Needed		
Cemetery Budget	$70,575		
	AuSable Cost	25.0%	**$17,672**

REVENUE/EXPENDITURES ANALYSIS
FISCAL YEAR 2016 DRAFT BUDGET

	Actual Prior Year 2014	Adopted Budget 2015	Year-End Projected 2015	Proposed Budget 2016
GENERAL FUND				
Revenues	2,784,382	2,765,805	2,786,000	3,337,525
Beg. Fund Balance	0	440,510	0	435,580
Total Revenue	2,784,382	3,206,315	2,786,000	3,773,105
Expenditures	2,858,507	3,206,315	3,151,000	3,773,105
Excess (deficiency)of				
Revenues over Expenditures	-74,125	-440,510	-365,000	-435,580
Surplus - Beginning	1,622,604	1,548,479	1,548,479	1,183,479
Surplus - Ending	1,548,479	1,107,969	1,183,479	747,899
ROAD IMPROVEMENT				
Revenues	58,440	56,025	161,000	81,500
Beg. Fund Balance	0	0	0	0
Total Revenue	58,440	56,025	161,000	81,500
Expenditures	53,338	56,025	160,000	81,500
Excess (deficiency)of				
Revenues over Expenditures	5,102	0	1,000	0
Surplus - Beginning	0	5,102	5,102	6,102
Surplus - Ending	5,102	5,102	6,102	6,102
FOREST RESERVE				
Revenues	11,765	10,050	11,700	10,250
Beg. Fund Balance	0	0	0	0
Total Revenue	11,765	10,050	11,700	10,250
Expenditures	26,314	10,050	11,000	10,250
Excess (deficiency)of				
Revenues over Expenditures	-14,549	0	700	0
Surplus - Beginning	30,751	16,202	16,202	16,902
Surplus - Ending	16,202	16,202	16,902	16,902

	Actual Prior Year 2014	Adopted Budget 2015	Year-End Projected 2015	Proposed Budget 2016
FIRE DEPT. EQUIPMENT				
Revenues	0	0	0	332,600
Beg. Fund Balance	0	0	0	0
Total Revenue	0	0	0	332,600
Expenditures	0	0	0	294,750
Excess (deficiency)of				
Revenues over Expenditures	0	0	0	37,850
Surplus - Beginning	0	0	0	0
Surplus - Ending	0	0	0	37,850
OLD ORCHARD PARK CAPITAL IMPROVEMENT FUND				
Revenues	22,803	20,225	20,100	50,250
Beg. Fund Balance	0	0	0	99,250
Total Revenue	22,803	20,225	20,100	149,500
Expenditures	32,666	12,000	11,000	149,500
Excess (deficiency)of				
Revenues over Expenditures	-9,863	8,225	9,100	-99,250
Surplus - Beginning	233,591	223,728	223,728	232,828
Surplus - Ending	223,728	231,953	232,828	133,578
PROPERTY O & M FUND				
Revenues	489,972	504,095	426,000	1,628,565
Beg. Fund Balance	0	26,160	0	0
Total Revenue	489,972	530,255	426,000	1,628,565
Expenditures	441,178	530,255	1,101,000	1,285,980
Excess (deficiency)of				
Revenues over Expenditures	48,794	-26,160	-675,000	342,585
Surplus - Beginning	2,609,384	2,658,178	2,658,178	1,983,178
Surplus - Ending	2,658,178	2,632,018	1,983,178	2,325,763

	Actual Prior Year 2014	Adopted Budget 2015	Year-End Projected 2015	Proposed Budget 2016
PUBLIC IMPROVEMENT FUND				
Revenues	5,027	2,700	3,300	3,300
Beg. Fund Balance	0	27,300	0	94,200
Total Revenue	5,027	30,000	3,300	97,500
Expenditures	29,560	30,000	29,000	97,500
Excess (deficiency)of				
Revenues over Expenditures	-24,533	-27,300	-25,700	-94,200
Surplus - Beginning	344,355	319,822	319,822	294,122
Surplus - Ending	319,822	292,522	294,122	199,922
DOWNTOWN DEVELOPMENT AUTHORITY FUND				
Revenues	66,810	101,625	63,000	173,525
Beg. Fund Balance	0	0	0	65,925
Total Revenue	66,810	101,625	63,000	239,450
Expenditures	17,979	101,625	58,000	239,450
Excess (deficiency)of				
Revenues over Expenditures	48,831	0	5,000	-65,925
Surplus - Beginning	18,302	67,133	67,133	72,133
Surplus - Ending	67,133	67,133	72,133	6,208
LIBRARY FUND				
Revenues	103,348	99,900	108,000	99,300
Beg. Fund Balance	0	20,845	0	23,240
Total Revenue	103,348	120,745	108,000	122,540
Expenditures	107,080	120,745	133,000	122,540
Excess (deficiency)of				
Revenues over Expenditures	-3,732	-20,845	-25,000	-23,240
Surplus - Beginning	163,681	159,949	159,949	134,949
Surplus - Ending	159,949	139,104	134,949	111,709

	Actual Prior Year 2014	Adopted Budget 2015	Year-End Projected 2015	Proposed Budget 2016
GRANT FUND - CDBG FUND				
Revenues	11	0	0	0
Beg. Fund Balance	0	0	0	0
Total Revenue	11	0	0	0
Expenditures	0	0	0	0
Excess (deficiency)of				
Revenues over Expenditures	11	0	0	0
Surplus - Beginning	7,655	7,666	0	0
Surplus - Ending	7,666	7,666	0	0
OSCODA HEALTH & COMMUNITY CENTER				
Revenues	101,474	99,050	93,000	94,125
Beg. Fund Balance	0	29,070	0	30,620
Total Revenue	101,474	128,120	93,000	124,745
Expenditures	125,510	128,120	137,000	124,745
Excess (deficiency)of				
Revenues over Expenditures	-24,036	-29,070	-44,000	-30,620
Surplus - Beginning	765,703	356,630	741,667	697,667
Surplus - Ending	741,667	327,560	697,667	667,047
OLD ORCHARD PARK FUND				
Revenues	742,959	731,100	741,000	738,200
Beg. Fund Balance	0	64,800	0	257,700
Total Revenue	742,959	795,900	741,000	995,900
Expenditures	714,497	795,900	744,000	995,900
Excess (deficiency)of				
Revenues over Expenditures	28,462	-64,800	-3,000	-257,700
Surplus - Beginning	367,136	395,598	395,598	392,598
Surplus - Ending	395,598	330,798	392,598	134,898

	Actual Prior Year 2014	Adopted Budget 2015	Year-End Projected 2015	Proposed Budget 2016
VEL CAMPGROUND FUND				
Revenues	13,751	13,125	12,600	0
Beg. Fund Balance	0	0	0	0
Total Revenue	13,751	13,125	12,600	0
Expenditures	5,913	13,125	7,700	0
Excess (deficiency)of				
Revenues over Expenditures	7,838	0	4,900	0
Surplus - Beginning	11,584	19,422	19,422	24,322
Surplus - Ending	19,422	19,422	24,322	24,322
SEWER FUND				
Revenues	647,997	1,607,550	3,200,000	1,256,000
Beg. Fund Balance	0	13,185	0	1,297,165
Total Revenue	647,997	1,620,735	3,200,000	2,553,165
Expenditures	561,611	1,620,735	1,958,735	2,553,165
Excess (deficiency)of				
Revenues over Expenditures	86,386	-13,185	1,241,265	-1,297,165
Surplus - Beginning	1,777,029	1,863,415	1,863,415	3,104,680
Surplus - Ending	1,863,415	1,850,230	3,104,680	1,807,515
WATER FUND				
Revenues	951,111	948,650	954,000	946,000
Beg. Fund Balance	0	0	0	0
Total Revenue	951,111	948,650	954,000	946,000
Expenditures	905,176	914,070	877,000	839,040
Excess (deficiency)of				
Revenues over Expenditures	45,935	34,580	77,000	106,960
Surplus - Beginning	9,343,896	9,389,831	9,389,831	9,466,831
Surplus - Ending	9,389,831	9,424,411	9,466,831	9,573,791

FY 2016
Water /Sewer Fund
Administrative Reimbursement
Calculation Basis

FUND	Proposed FY 2016 Budget	Water/Sewer % of Total	Water/Sewer 4% Admn. Fee	Water/Sewer 5% Admn. Fee	Water/Sewer 6% Admn. Fee
General	$3,773,105				
Road Improvement	$81,500				
Forest Reserve	$10,250				
Fire Dept. Equipment	$332,600				
OOP CIP	$149,500				
Property O&M	$1,628,565				
Public Improv.	$97,500				
DDA	$239,450				
Library	$122,540				
CDBG II	$0				
Community Center	$124,745				
Old Orchard Park	$995,900				
VEL Campground	$0				
Sewer	$2,553,165	23.10%	$102,126.60	$127,658.25	$153,189.90
Water	$946,000	8.56%	$37,840.00	$47,300.00	$56,760.00
FUND TOTAL	$11,054,820	31.65%	$139,966.60	$174,958.25	$209,949.90

Direct Admininisration

		% of Fund Total	% of General Fund	% of Sewer/Water
Township Board	$21,100			
Supervisor	$19,155			
Superintendent	$161,545			
Clerk	$132,025			
Treasurer	$150,520			
Admin. Total	$484,345	4.38%	12.84%	13.84%

BUDGET NARRATIVE
FISCAL YEAR 2016

GENERAL FUND - 101

Overview – The Township General Fund accounts for the majority of public services that are provided to the community. Many are statutorily required. These services are generally identified as expenditure activities within the General Fund Budget. New in 2013 and continuing thereafter is inclusion of Police and Lakefront District activities within the General Fund. This results from implementation of new accounting standards and is intended to conform to the data found in the annual Township audits. These modifications obviously serve to increase proposed General Fund expenditures as compared to past budget practices.

The operating revenues for the General Fund consist primarily of property taxes and state shared revenues. These remain reduced as compared to many years ago through a series of events including the “great recession”. There are some positive signs on both fronts moving forward but any forthcoming improvements appear to be incremental as opposed to substantial.

General Fund revenues continue to benefit from substantial operating transfers from other funds. Dependence on the operating transfers, as opposed to bona fide operating revenues, remains a substantial concern -- although oft noted in the past it remains an important consideration when new projects, services or other obligations are taken under consideration. Experience has demonstrated that sources of these funds can diminish over time due to internal fiscal constraints.

REVENUES

Current Property Tax/State Shared Revenues – reflects a modest increase as compared to the current year in both cases.

Interest Earnings – projection continues to reflect negligible interest rates (to say the least).

Rent 208 State Street – uncertainty as to parking lot/building status and finding new tenant makes this projection tentative at best.

Contribution from Property O & M – intended to offset direct costs for operation of Ratliff Park.

Contribution from DDA – assumes partial reimbursement for DDA Director and one seasonal employee for streetscape maintenance purposes.

Contribution from Old Orchard Park – reflects substantial increase to provide MNRTF grant program local match.

Contribution from Sewer – eliminated again in 2016 based upon significant sewer capital improvement funding obligations.

Contribution from Water – based upon 6% administrative reimbursement fee. Fee is calculated per the methodology in the attached schedule.

Beginning Fund Balance – increased modestly as compared to 2015, beginning cash balance required in order to reconcile revenues with expenditures remains of major concern. While budget under spending may offer an offset to the fund balance appropriation, the key question will be whether reserves are needed to meet actual incurred expenses at years' end. Year-end expenditures in 2015 are projected to reduce cash reserves significantly, amplifying the need for caution moving into the new fiscal year.

Police Beginning Fund Balance – this was a new General Fund line item in 2013 based upon integration of the Police Fund. The "fund balance" is accounted for to allow continued inclusion in shared service cost sharing calculations as deemed appropriate. The $100,000 appropriation represents a decrease as compared to 2015. The appropriation is intended to stabilize required contributions from the Townships under the cost-sharing agreement.

MNRTF Grant – assumes receipt of grant funding to purchase the Lake Huron waterfront parcel north of the Oscoda Beach Park.

EXPENDITURES

Proposed expenditures continue to reflect maintenance of previously authorized and continuing cost cuts including electrical efficiency measures, transition to a more cost-effective healthcare insurance plans/application of PA 152 expenditure cap, closure and/or sale of specified buildings, staff reductions etc. The effect of these measures has continuing benefit but less effect over time as costs relating to maintaining infrastructure and personnel continue to increase in the absence of meaningful revenue growth.

In relation to health care insurance in particular, it should be noted that budgeting has become more of a challenge in large part based upon implementation of the Federal Affordable Care Act (ACA). This is due to coverage premiums for specific employees being

correlated to age in addition to coverage type, be it family, single etc. The impact of this age-based rating is pronounced. Another significant variable, which could have the opposite effect, is how the state will calculate the “hard cap” for purposes of limiting employer obligations. This could have a substantial impact on employees.

POLICE

The police activity accounts for the expenses required to operate our Police Department. As noted above, it was previously accounted for as a separate budgetary fund. Accordingly, there is limited expenditure history within the General Fund for this activity. The Proposed Fiscal Year 2016 appropriation is slightly less than the $1,175,785 figure budgeted in 2015. This results in large part from assuming an officer will not be assigned to STING. On the other hand, projections indicate significant increases in benefit costs relating to retirement. Based on actuarial studies, Township contributions to fund the MERS defined benefit plan have gone up dramatically the last several years (over $50,000 when comparing Fiscal Year 2013 actual to Fiscal Year 2016 draft). Unfortunately, this trend is expected to continue.

Also in reference to expenditures, the General Fund Unallocated “dues” line item contains monies to accommodate per capita contributions from Oscoda as required to participate in the STING program. Legal fees have been increased in anticipation of collective bargaining and labor contract renewal.

LAKEFRONT DISTRICT IMPROVEMENT

This activity was new to the General Fund in 2013 with integration resulting from implementation of new accounting standards. The activity accounts for operation, maintenance and improvement costs in the downtown area. The fund was also used to account for property acquisition expenses in the past. The budget appropriation was increased modestly for the upcoming year. No allowance has been made for potential expenditures relating to a farmers market/town square development on Lake Street or Furtaw Field. These concepts have been discussed previously in conjunction with the USDA grant.

ASSESSOR

Professional Fees Assessing – the budget figure is based upon the contract agreement between the Township and our service provider.

ELECTIONS

The budgetary appropriation for this activity has been increased in 2016 based upon scheduled election events. The potential exists, as always, for special elections.

TOWNSHIP HALL AND GROUNDS

Building Improvements – allocation is intended to address anticipated $32,000 cost to replace a portion of the roof on the Township Hall building. This project was moved ahead in the capital improvement plan to Fiscal Year 2016 based upon perceived urgency.

UNALLOCATED

Planning Consultant Fees - increase to $18,000 for Land Use and Recreation Master Planning update funding.

VELWC – Milfoil Treatment – assumes there will be no collection in 2016 so Township is funding assessment district in advance with a maximum expense of $70,000.

Solid Waste Disposal – includes funding to accommodate maintenance of drop off refuse collection program assuming one event per year.

Community Promotion – First Responders – assumes maintenance of service for entire fiscal year with standard reimbursement plus incentive payment.

Dues – includes per capita payment to STING.

Contribution to Road Improvement Fund – represents a new line item that effectively replaces the previous street and road maintenance appropriation. Appropriation is calculated assuming need to fund a portion of anticipated Hull Island project.

Contribution to Public Improvement – note continued suspension of contribution in the upcoming fiscal year as a cost savings measure. The Public Improvement Fund currently has a substantial cash balance which allows for temporary relief in terms of making this contribution necessary. However, without ongoing revenue the cash balance will be eliminated in time.

Equipment - assumes technology upgrade expense of $7,500. This is a ballpark estimate pending implementation of the multi-year plan which has been developed.

FIRE DEPARTMENT

Hydrant Rental Water – elimination of contribution to Water Fund helps General Fund cash flow with the opposite effect on water system revenues.

Equipment – this line item has been reduced based upon creation of Fire Dept. Equipment Fund. It is intended to address incidental/minor equipment expenses only.

Loan – Principal/Interest Expense – these line items to account for payment of principal and interest per the installment purchase contract for the 2013 Pierce pumper fire truck have now been funded in the Fire Department Equipment Fund.

ZONING & PLANNING

Legal fees have been decreased modestly but this may prove a conservative projection given past experience. The personnel related expenses for operating the code enforcement program, including wages, overtime, social security and workers compensation, continue to be budgeted in the Police Department given the fact that the position works directly under the supervision of the Chief. Other expenses associated with the program have been retained in the zoning and planning activity budget within the General Fund.

PARKS & RECREATION

The parks and recreation expenditure budget is increased substantially in Fiscal Year 2016, as a result primarily of anticipated MNRTF grant projects. These include a local match contribution for the Iosco Exploration Trail project ($50,000) and anticipated purchase of Lake Huron property north of the Oscoda Beach Park ($562,500). There is also a projected increase in seasonal employment wages, due in part to an increase in the minimum wage amount and in part to past experience. It should be noted that reduction of seasonal staff was a cost containment measure -- however, the 50% reduction originally targeted is proving difficult to maintain.

ROAD IMPROVEMENT FUND – 203

Overview - This is a new fund created in 2014 to account specifically for road and sidewalk improvement expenditures. This is intended to create a more transparent and readily accessible accounting of road, street and sidewalk financial activities. In addition, creation of the fund will allow for unexpended appropriations to carryover year-to-year for future earmarked use in the form of the fund balance. Under normal circumstances, the fund

will receive revenues related to roads and streets that previously had been accounted for in the General Fund. At the same time, the fund is projected to receive a contribution from the General Fund in lieu of the previous expenditure for road and street maintenance in the unallocated activity. Fiscal Year 2016 expenses assume implementation of a resurfacing project in the Hull Island subdivision.

FOREST RESERVE FUND – 204

Overview - Monies in this fund are derived from the "stump tax" and directed for improvement of public roads. These funds are used to address local road improvement needs in individual communities. They serve to supplement the appropriation found in the newly formed Road Improvement Fund as discussed above.

FIRE DEPT EQUIPMENT FUND – 206

Overview – This newly created fund will account for dedicated millage collection and expenditures. Voters approved a .9 mill levy in 2014. Fiscal Year 2016 projected expenses include doubling up annual principal and interest payments on the 2013 Pierce pumper truck and replacement of the self-contained breathing apparatus, wildfire fighting vehicles and dive team communication equipment; all in keeping with the capital improvement plan.

OLD ORCHARD PARK CAPITAL IMPROVEMENT FUND – 218

Overview – This fund was established to account for activities of the Old Orchard Park Capital Improvement Fund which is required by the lease with Consumers Energy Company. Specific capital improvement projects are typically budgeted within this fund for the Old Orchard Park operation in the capital improvement line item. In addition, contributions from the Old Orchard Park Fund, as required by the lease, are receipted as revenues within the fund. The minimum amount is $20,000 unless a lease mandated fund balance dollar amount is reached. Prior to a 2014 lease amendment this amount stood at $45,000. Therefore, more funding flexibility should be available in administering the Old Orchard Park Fund, assuming a consistent positive cash flow.

The proposed capital improvements for Fiscal Year 2016 include construction of improvements at the boat launch to correct and minimize ongoing erosion and sedimentation challenges; this project assumes receipt of a Habitat Improvement Grant. Other planned

expenditures include a new trailer-mounted leaf vactor to be cost shared with the Public Improvement Fund, an impellor for the now aging leaf vactor truck and, finally, construction of two new yurts with furnishings.

PROPERTY OPERATION & MAINTENANCE FUND (Property O & M) – 236

Overview – Property O & M is the primary maintenance budget for Township owned or leased facilities on the former Wurtsmith Air Force Base. Revenues include sales, leases and land contracts for base property as well as other sources of miscellaneous income. The fund accounts for maintenance and operation of various Township facilities including the Aune Medical Center. It also provides funding to maintain grounds at the Oscoda Community Center and the Parks Library through existing appropriations as opposed to transfers.

The fund continues to incorporate activities formerly budgeted for in the Base Closure and Office of Economic Development Funds. The operational line items in the OED Fund now show up in Property O&M except where redundancies existed. Like the General Fund scenario, this consolidation is driven by the fact that Property O&M provided a significant portion of the operating revenue for OED.

REVENUES

Fiscal Year 2016 projections reflect a potential decrease in rental income from the Seissenschmidt lease due to the pending departure of the company from the building and related uncertainty regarding new occupancy. Rental income from the VA Clinic, on the other hand, is increased in keeping with relocation project plans and previous discussion. However, this should be considered a tentative appropriation given an uncertain construction completion timeframe. New revenue is derived from the AVCMH lease established in 2015.

Existing land contract transactions continue to generate modest interest payments. This fund, like others with significant cash reserves, suffers from limited interest income. The budget projects that no property and/or other assets will be sold in the upcoming year; primarily due to a very limited amount of inventory. The bottom line is that property sales revenue is no longer a viable source of revenue for purposes of fiscal planning. There is a substantial reimbursement projected relating to the pending VA capital improvement project.

EXPENDITURES

The capital improvements budgeted in Fiscal Year 2016 includes completion of VA relocation project components, replacing the remaining original portion of the roof on the Aune Medical Center and parking lot sealing. All of these projects are included in the proposed capital improvement plan.

PUBLIC IMPROVEMENT FUND – 245

Overview – The Public Improvement Fund was established to account for revenues and expenditures aimed at meeting specific needs which are identified as activities within the fund. These include cemetery, building, equipment replacement and fire truck improvements for which individual line items are maintained. Given the strong cash position of the fund no contribution from the General Fund is budgeted again in the upcoming year. This is prompted by continuing efforts to minimize General Fund expenditures. This approach cannot be maintained over the long term, however, as cash will be drawn down. Large capital expenditures relating to General Fund operations are sometimes budgeted within the Public Improvement Fund. To wit, in Fiscal Year 2016 the purchase of a used Holder snow removal vehicle is anticipated along with cost sharing (OOP CIP Fund) of a trailer mounted leaf vactor unit. The total cost budgeted for the equipment is $97,500.

DOWNTOWN DEVELOPMENT AUTHORITY – 248

Overview – The Downtown Development Authority (DDA) Fund accounts for operational costs of the Authority in addition to collection of revenues from the Tax Increment Finance District established over twenty years ago. Revenues are generated by increases in assessments above the base assessment established when the DDA was created. The Board of Directors for the DDA accepted the recommendation to serve as the lead agency for implementation of the Blueprints Plan many years ago. The result has been dramatic budgetary impact with expenditures increasing significantly to pursue numerous projects. Most notable by far is implementation of the US 23 streetscape improvement project in the Summer of 2012. However, significant improvements were made to the Lake Street sidewalks in 2013 also.

The proposed spending plan for Fiscal Year 2016 is increased substantially compared to Fiscal Year 2015. It tentatively includes TIF project implementation funding, in combination

with USDA grants, that may be used to establish a farmers market and revolving loan fund program to encourage façade improvements. The budget projects spending of all available revenues and use of substantial cash reserves.

LIBRARY FUND – 271

Overview – This fund was established to account for operation of the Robert Parks Library. Establishment of the Robert Parks Library provided the community with a substantially enhanced level of service through use of the former Wurtsmith Air Force Base facility as compared to the library formerly located in the Township Hall building. Library revenues remain significantly supported in Fiscal Year 2016 through a revenue sharing distribution from the Iosco Arenac District Library. This distribution covers the majority of operating costs for the facility and is the primary source of revenue.

In addition, a budgeted beginning cash balance eliminates the need for contributions from the Townships. Accordingly, the library remains a "bright spot" from a fiscal perspective for the Township. It appears likely this situation will continue for some time given that the district library has succeeded in gaining voter approval for multi-year millage renewal.

CDBG II FUND – 283

Overview – Community Development Block Grant funds typically require independent accounting and auditing. Accordingly, the Township has established independent budgetary funds to track grant program disbursements and project expenses. The budget assumes that there will be no grant awards or expenditures in 2016.

OSCODA HEALTH & COMMUNITY CENTER – 508

Overview – This fund accounts for operation and maintenance activities at the Community Center facility on the former Wurtsmith Air Force Base. The integration of the Community Center with the Expo Center was undertaken several years ago to consolidate and reduce costs of maintenance and operation for the facilities. So many years ago now, that many folks may not remember the Expo Center at all.

Community Center operations have historically required a substantial contribution from other funds. Specifically, Property O&M is projected to transfer $40,000 with the balance of the shortfall being made up with beginning cash of $30,620.

Addressing the operational deficit had been a subject of study and attention for an advisory committee created on behalf of the facility several years ago. The group made many recommendations to the Township Board intended to narrow the funding gap but the challenge persists. Efforts to contain costs are maintained as witnessed by reduced seasonal wage expense in 2014. However, it should be noted that depreciation is a non-cash audit entry made in enterprise funds to account for wear and tear on facilities and equipment. As such it is not a budgeted expense but appears as an audited expense. No Community Center capital improvements in 2016 were budgeted. However, delayed implementation of a previously scheduled project for partial roof replacement will be accomplished in Fiscal Year 2015.

OLD ORCHARD PARK FUND – 509

Overview – The Old Orchard Park Fund was created when the Township acquired leasehold interest in the park property from Consumers Energy and began operating the facility. The fund is one of the few activities that consistently generates a substantial net positive cash flow. This surplus has been used to support other functions through inter-budgetary transfers. The primary beneficiary of this activity has been the General Fund over the course of the past several years whereby OOP indirectly provides funding support for a substantial portion of community parks and recreation activities. Operating results in 2014 were again very positive by historic standards. This has allowed for continued expansion of a larger General Fund contribution. The reduced required capital improvement contribution to the OOP CIP Fund also creates added flexibility.

At the same time, the 2016 beginning cash balance is very high from a historical perspective -- indicating the need to look elsewhere in the shorter term for supplemental General Fund monies until the fund balance can be restored. In the final analysis, cash needs to be maintained at a reasonable level within the fund. It should be noted that phased minimum wage increase impact is substantial in this fund. Also, it should be noted in reviewing fund performance that the Old Orchard Park Fund, like the community center,

incorporates a non-cash depreciation expenditure which skews apparent cash results of operation to the downside.

VEL CAMPGROUND FUND – 510

This fund was newly established in 2013 at the recommendation of our auditor. The purpose of the fund is to account for revenues and expenditures relating to operation of the campground leased from the State of Michigan on Van Etten Lake. Experience to date indicates that revenue generation potential from the property is relatively limited. In short, 2015 experience appears to corroborate the 2013 partial year and 2014 full year numbers.

On the positive side, operational expenditures have been relatively minimal given the rustic nature of the campground property. There is now enough data to offer some direction as to whether maintaining the lease is worthwhile from an economic standpoint. All told, the numbers seem to indicate that maintenance of the lease is not justified. The budget reflects the assumption that the Township will not operate the campground in 2016.

SEWER FUND – 590

Overview – This fund accounts for the revenues and expenditures required to operate the Township's sanitary sewer system including the lagoon facility at the former Wurtsmith Air Force Base. Many longstanding issues are being addressed. Pending implementation of the SRF wastewater system improvement work plan for our WWTP lagoons is expected to result in significant capital expenditures beginning in 2015 and concluding in 2016.

REVENUES

Customer based revenues are projected to increase as a result of planned rate hikes prompted by debt issuance. Interest earnings continue to languish as a result of minimal rates. A 100% SAW grant is projected to be received to fund approximately 65% of the total expected project amount in 2016. Beginning cash balance is greatly increased in the form of bond proceeds being appropriated to meet capital funding needs in Fiscal Year 2016. Financial planning suggests that remaining cash will be used for lift station and other capital improvements moving forward.

EXPENDITURES

As proposed, expenditures include 50% of the total sum to engage the services of FVOP for contract operations. This fee is substantially less than the predecessor contract operator and incorporates a discount for regional participation. However, a question exists now regarding renewal as the contract will expire in May of 2016. The budget forecasts a modest increase in the fee.

The appropriation for the contractor fees/SRF plan totals $1,152,500 and assumes that approximately one-half the work will be accomplished in 2015. Given available information this is a tentative projection at best. The capital improvements included in the appropriation for budgeting purposes are lagoon aeration system, chemical feed/ meter, infiltration basin improvements, sludge dredging, other wastewater treatment lagoon improvements that are not readily categorized but included in the now bid project scope of work. Remaining capital improvements include funding to address the most critical lift station upgrades and an updated comprehensive sanitary sewer map. The budget contains a $75,000 appropriation for engineering fees associated with implementing the SRF and capital improvements. An additional sum of $555,000 is included in this line item in anticipation of undertaking SAW grant related asset management and inventory studies. The balance of the work should be concluded in 2017.

The utilities projection is based on engineering input and will be impacted by SRF project completion timing. The budget continues to assume elimination of an administrative reimbursement contribution to the General Fund which had been in place for several years. This is intended to preserve cash reserves to the greatest extent possible in recognition of substantial capital funding needs. It is, however, contrary to the reality of administrative effort that has been required to secure funding and implement the work plan. Debt retirement payments do not reflect actual obligations based on a delayed SRF obligation payment schedule.

WATER FUND – 591

Overview – The Water Fund is maintained to account for operation of the municipal water utility and thus functions as an enterprise fund. Water Fund revenue and expenditure line items reflect maintenance and operation of the water distribution system in Oscoda as

well as the Township's financial participation in the Huron Shores Regional Utility Authority and purchase of water from that agency on a wholesale basis.

REVENUES

Water Fund revenues have generally stabilized following the phased rate decreases of several years ago. Interest income is projected to remain at historically low levels as a result of prevailing rates. Revenues are adversely impacted by continued elimination of the hydrant rental payment from the General Fund. Substantial expenditures relating to water main improvements in recent years had reduced cash reserves to a noteworthy degree. However, current projections indicate restoration will occur over time as detailed below.

EXPENDITURES

FVOP contract costs in the Water Fund amount to 50% of the total contract cost. As referenced in the Sewer Fund narrative, the total fee for contract operations is substantially less than the predecessor contractor based upon the results of the 2013 competitive selection process. The fee is discounted based upon regional participation. However, there is uncertainty regarding 2016 as the current contract expires in May, 2015. The budget projects a modest fee increase in 2016.

The capital improvement appropriation comprises a total sum of $30,000 which includes two $10,000 appropriations for hydrant and blow off replacements, respectively. Also, the capital plan projects updating of the water system distribution map in 2016, a project which has been moved forward based upon the prospect of potential grant funding through the SAW program. Debt payment obligations relating to HSRUA are now gone as a result retiring a $1,300,000 bond in 2015. This contributes in large part to a substantial increase in ending balance, projected at $106,960 as compared to $34,580 in Fiscal Year 2015. This scenario is expected to create the opportunity for restoring depleted cash reserves as referenced under the revenue discussion for this fund.

Finally, unlike the Sewer Fund, the Water Fund continues to maintain a 6% administrative reimbursement payment to the General Fund. This is based upon a superior cash flow and much less anticipated capital funding need moving forward. The amount in question based on calculations for 2016 is $56,760.

												December 9, 2015
subject to collective bargaining												
OSCODA TOWNSHIP												
PROPOSED CLASSIFICATION & COMPENSATION PLAN 2016												
0% Increase												
			11.44	11.78	12.12	12.48	12.83	13.18	13.54	13.85		14.88
1	11.44	Clerical Assistant (30 hours)	17,850.07	18,382.38	18,914.68	19,464.73	20,014.79	20,564.83	21,114.89	21,611.71		23,212.62
			12.02	12.36	12.75	13.11	13.44	13.81	14.17	14.54		15.61
2	12.02	Clerk/Typists (30 hours)	18,754.98	19,287.30	19,890.57	20,458.37	20,972.94	21,540.73	22,108.54	22,676.33		24,356.54
		Library Assistants										
	12.60	Part Time	12.60	12.98	13.36	13.74	14.13	14.50	14.88	15.26		16.40
3		Utility Billing Clerk (30 hours)	19,659.92	20,245.45	20,848.74	21,434.28	22,037.55	22,623.10	23,205.16	23,811.92		25,578.55
	12.36	Full Time	12.36	12.74	13.11	13.48	13.85	14.23	14.60	14.97		16.07
		Building & Grounds Maintenance 1	25,716.40	26,497.11	27,277.83	28,034.90	28,815.61	29,596.33	30,377.05	31,134.11		33,427.34
		Administrative Secretary										
5	13.64	Office Coordinator	13.64	14.04	14.46	14.87	15.27	15.69	16.09	16.48		17.72
		Building & Grounds Maintenance 2	28,369.27	29,205.56	30,067.89	30,929.86	31,766.50	32,628.46	33,465.09	34,287.75		36,851.01
		Recreation Programmer										
		Zoning Administrator										
		Code Enforcement										

OSCODA TOWNSHIP												9-Dec-15
PROPOSED CLASSIFICATION & COMPENSATION PLAN 2016												
0% Increase												
GRADE	**STARTING**	**POSITION**	**MINIMUM**	**YEAR**	**YEAR**	**YEAR**	**YEAR**	**YEAR**	**YEAR**	**YEAR**		**MAXIMUM**
	HOURLY			**1**	**2**	**3**	**4**	**5**	**6**	**10**		
4	12.99	Deputy Clerk	12.99	13.39	13.77	14.16	14.56	14.95	15.33	15.73		16.87
		Deputy Treasurer	27,017.59	27,845.63	28,650.01	29,454.38	30,282.42	31,086.79	31,891.17	32,719.21		35,096.27
		Executive Secretary										
			13.98	14.41	14.82	15.25	15.66	16.04	16.50	16.92		17.54
6	13.98	Library Director (32 hours)	23,263.30	23,973.17	24,662.76	25,372.62	26,062.22	26,690.94	27,461.69	28,151.24		29,179.48
		DDA Director (30 hours)	21,809.35	22,474.85	23,121.35	23,786.84	24,433.33	25,022.76	25,742.78	26,391.78		27,357.74
7		Old Orchard Park Manager	32,708.88	33,690.34	35,596.78	36,634.76	37,616.27	38,597.69	39,755.62	40,738.54		42,495.29
			18.48	19.03	19.59	20.14	20.70	21.24	21.81	22.35		24.01
8	18.48	Building & Grounds Foreman	38,434.16	39,578.00	40,741.22	41,882.07	43,048.27	44,189.14	45,355.35	46,496.20		49,931.17
		Community Development Coordinator										
9		Economic Development Coordinator	40,355.09	41,566.59	42,778.07	43,989.57	45,201.06	46,412.55	47,624.06	48,238.56		52,427.53
10		Economic Development Exec. Director	48,426.13	49,879.92	51,333.71	52,787.50	54,241.30	55,695.09	57,148.91	58,602.75		62,914.58
		Chief of Police										
11		Superintendent	58,110.42	59,854.05	61,597.68	63,341.33	65,084.99	66,828.60	68,572.23	70,315.82		75,496.60
N/A		Fire Chief	8,504.18	8,755.60	9,010.76	9,265.95	9,521.17	9,776.30	10,031.48	10,260.03		11,052.22

December 9, 2015

subject to collective bargaining

OSCODA TOWNSHIP

PROPOSED CLASSIFICATION & COMPENSATION PLAN 2016

0% Increase

GRADE	OFFICIAL/EMPLOYEE POSITION	DATE OF HIRE	POSITION HOURS	2016 SERVICE YEARS	2015 WAGE	2016 PAY RATE	2016 WAGE
	Supervisor		N/A		14,453.13		14,453.13
	Clerk		N/A		44,853.94		44,853.94
	Treasurer		N/A		44,853.94		44,853.94
	Trustee		N/A		4,110.81		4,110.81
	Trustee		N/A		4,110.81		4,110.81
	Trustee		N/A		4,110.81		4,110.81
	Trustee		N/A		4,110.81		4,110.81
1	Gina Shelton, Clerical Assistant	Nov - 04	24	10+	17,284.80	13.85	17,284.80
2	Barb Hamilton, Library Asst.	Mar - 15	13	0	8,125.52	12.02	8,125.52
	Rose Mary Nentwig, Library Asst.	Jul - 12	10	3	6,630.00	13.11	6,817.20
	Rita Bennet, Library Asst.	Jan - 89	20	10+	15,121.60	14.54	15,121.60
3	Tammy Kline, Utility Billing Clerk	Sept - 14	30	0	19,656.00	12.60	19,656.00
	Mary Marawa, Administrative Sec.	June - 06	20	9	15,475.20	14.88	15,475.20
	Tara Lyons, Administrative Sec.	Oct -12	30	4	21,434.40	14.13	22,042.80
	Sherry Lee, Administrative Sec.	Dec - 95	40	10+	31,137.60	14.97	31,137.60
	Brenda Godfrey, Maintenance 1	Dec - 00	30	10+	23,805.60	15.26	23,805.60
	Gary Scott, Maintenance 1	May - 09	30	6	22,620.00	14.88	23,212.80
4	Jessica Hansen, Deputy Clerk	Aug - 14	40	2	27,851.20	13.77	28,641.60
	John Nordeen, Deputy Treasurer	May - 13	40	4	29,452.80	14.56	30,284.80
	Merry Hart, Executive Secretary	Sept - 95	40	10+	32,718.40	15.73	32,718.40
5	Ken Kahila, Maintenance 2	Mar - 04	40	10+	34,278.40	16.48	34,278.40
	Kevin Smith, Maintenance 2	Jun - 97	40	10+	34,278.40	16.48	34,278.40
	Lorna Ganci, Zoning Administrator	Aug - 14	24	0	17,022.72	13.64	17,022.72
	Chris Kitchen, Maintenance 2	Aug - 96	40	10+	34,278.40	16.48	34,278.40
	Josh Sutton, Code Enforcement	July - 15	20	0	14,185.60	13.64	14,185.60
6	Diana London, Library Director	May-98	35	10+	30,794.40	16.92	30,794.40
7	Al Aspitis, Parks & Rec Director*	12-Apr	salary	3	47,448.32	1,824.94	47,448.32
8	Bill Hamlin, Bldg & Grds Foreman	May - 79	40	10+	46,488.00	22.35	46,488.00
	Ann Richards, CDC	Jan-10	40	6	44,189.00	1,744.44	45,355.35
10	Mark David, Chief of Police	April - 09	salary	6	57,148.91	2,198.03	57,148.91
11	Robert Stalker, Superintendent	Feb - 91	salary	10+	81,923.89	3,150.92	81,923.89
N/A	Allan MacGregor, Fire Chief	Oct - 92	salary	10+	10,260.03	394.62	10,260.03
	*Al Apsitis - includes $5,000 OCC Manager Wage						

			December 9, 2015
subject to collective bargaining			
OSCODA TOWNSHIP			
PROPOSED CLASSIFICATION & COMPENSATION PLAN 2016			
EMPLOYEE	**DATE OF**	**2015**	**2016**
	HIRE		
Greg Alexander	06/2013	42,444.34	42,444.34
Dan Gallahar	08/2012	42,444.34	42,444.34
Curtis Hall	01/2002	44,820.63	44,820.63
Kevin Hart	04/2013	42,444.34	42,444.34
Mike Hearns	03/1990	42,444.34	
Kevin Kubik	08/2005	42,444.34	42,444.34
Tyler Leslie	05/2011	42,444.34	42,444.34
Erik McNichol	06/1997	44,820.63	44,820.63
Jerry Soboleski	04/2014	37,078.81	42,444.34
Barry Wascher	12/2012	42,444.34	42,444.34

Oscoda Township					
2016 Seasonal Employees					
(COLA When Applicable)					
	Start	***Year 2**	***Years 3 - 4**	***Year 5**	***After 5 Years**
	(Year 1)	**3% + COLA**	**COLA Only**	**3% + COLA**	**COLA Only**
Seasonal Employee	8.50	8.76	8.39	8.64	8.64
Shift Leader	9.50	9.79	9.42	9.70	9.70
Store Supervisor	9.50	9.79	9.42	9.70	9.70
Park Officers	8.50	8.76	8.39	8.64	8.64
Treasurer Assistant	9.25	9.53	9.17	9.45	9.45
*Indiviual emplyoyee rates may vary based upon compounding effect					1/1/2016

CHARTER TOWNSHIP OF OSCODA
CAPITAL IMPROVEMENT PLAN
FISCAL YEARS 2015 through 2019

Fund/Department GENERAL FUND	Rating	2015	2016	2017	2018	2019	Total	Source/Comment
Annual Patrol Vehicle Replacement	U	$27,000	$28,500	$57,000	$29,000	$29,500	$171,000	Assuming AWD Patrol Vehicles
Skate Park Improvements	U		$42,000				$42,000	Passport Grant / Beach Park
Township Hall Generator	I	$25,000					$25,000	USDA Grant Township Hall/Police/Fire Depts
Warrior Pavilion - Replace Deck	I	$18,000					$18,000	Ratliff Park / Concrete Patio
Technology Upgrade	I	$17,600	$7,500				$7,500	Unallocated Equipment
New Playground Equipment	D	$15,000					$15,000	Parks & Recreation
Outdoor Sports Complex Development*	D			??????			$0	Grants / Youth Sports
Splash Park Development	D	$10,000					$10,000	Partnership w/Lions Club (20K Total)
Twp Hall Roof Replacement	D		$32,000				$32,000	Township Hall & Grounds
DPW Asphalt Parking/Drive	D				$25,000		$25,000	Township Hall & Grounds
TOTAL COST		$112,600	$110,000	$57,000	$54,000	$29,500	$363,100	
ROAD IMPROVEMENT FUND	**Rating**	**2015**	**2016**	**2017**	**2018**	**2019**	**Total**	**Source/Comment**
Sidewalk Replacement	U	$0	$0	$5,000	$5,000	$5,000	$15,000	Anticipated Revenues w/in Fund
Road & Street Improvement Continue Annual Program	U	$178,000	$81,500	$45,000	$45,000	$45,000	$394,500	Contribution from General Fund
TOTAL COST		$178,000	$81,500	$50,000	$50,000	$50,000	$409,500	
FOREST RESERVE FUND	**Rating**	**2015**	**2016**	**2017**	**2018**	**2019**	**Total**	**Source/Comment**
Road & Street Improvement Portion of Annual Program	U	$10,050	$10,250	$7,500	$7,500	$7,500	$42,800	Improve County Roads
TOTAL COST		$10,050	$10,250	$7,500	$7,500	$7,500	$42,800	

CHARTER TOWNSHIP OF OSCODA
CAPITAL IMPROVEMENT PLAN
FISCAL YEARS 2015 through 2019

FD EQUIPMENT FUND	Rating	2015	2016	2017	2018	2019	Total	Source/Comment
Fire Pumper / Pierce IPC	U	$33,000	$66,000	$66,000	$66,000	$66,000	$297,000	Dedicated Millage / IP Contract
Replace Fire Dept SCBA's	U		$186,000				$186,000	Dedicated Millage / Grant Possible
Replace Wildfire Blazers/Tanks	U		$25,000				$25,000	Dedicated Millage
1988 Dive / Rescue Van	I			$70,000			$70,000	Dedicated Millage
1993 Water Tanker	I				$200,000		$200,000	Dedicated Millage
Replace Jaws of Life Unit	I					$35,000	$35,000	Dedicated Millage
Replace Portable Radios	D				$14,500		$14,500	Dedicated Millage
Dive Team Communication Equip.	D		$7,500				$7,500	Dedicated Millage
Replace Snowmobile	D					$12,000	$12,000	Dedicated Millage
TOTAL COST		$33,000	$284,500	$136,000	$280,500	$113,000	$847,000	
OOP CAPITAL IMP FUND	**Rating**	**2015**	**2016**	**2017**	**2018**	**2019**	**Total**	**Source/Comment**
New Trailer Mounted Leaf Vactor	U		$27,500				$27,500	Split Public Improvement / OOP CIP
Boat Launch Improvements	U		$60,000				$60,000	Assumes 30K HIP Grant
Yurt Completion/Construction	I	$4,500	$40,000				$44,500	OOP CIP Fund / 2 New Yurts
Shower Timer / Token Dispenser	I	$12,000					$12,000	OOP CIP Fund
Park Truck & Plow	I			$40,500			$40,500	OOP CIP Fund
Leaf Vactor Truck Impeller	I		$10,000				$10,000	OOP CIP Fund
Park House Demolition	D			??????			$0	OOP Transfer/CIP Cash
TOTAL COST		$16,500	$137,500	$40,500	$0	$0	$194,500	

CHARTER TOWNSHIP OF OSCODA
CAPITAL IMPROVEMENT PLAN
FISCAL YEARS 2015 through 2019

PROPERTY O & M FUND	Rating	2015	2016	2017	2018	2019	Total	Source/Comment
Plow Truck Replacement	U			$30,000			$30,000	Lease Revenues / Reserves
VA Clinic Relocation	U	$747,800	$747,800				$1,495,600	Lease Revenues / Lump Sum Payment
New Parking Area Aune Medical	I	$25,000					$25,000	Lease Revenues / Reserves
Alcona Dental Entrance Window	I	$20,000					$20,000	Lease Revenues / Reserves
Aune Roof Replacement	I		$40,000				$40,000	Lease Revenues / Reserves
Aune Parking Lot Resurface	D		$7,800				$7,800	Lease Revenues / Reserves
TOTAL COST		$792,800	$795,600	$30,000	$0	$0	$1,618,400	
PUBLIC IMPROV. FUND	**Rating**	**2015**	**2016**	**2017**	**2018**	**2019**	**Total**	**Source/Comment**
New Trailer Mounted Leaf Vactor	U		$27,500				$27,500	Split Public Improvement / OOP CIP
Used Dump Truck	I	$30,000					$30,000	Convert Used Fire Truck?
Holder Snow Remover	I		$70,000				$70,000	Assumes Used vs New Purchase
New Backhoe 1/3 Cost	I			$50,000			$50,000	Split w/Water & Sewer
TOTAL COST		$30,000	$97,500	$50,000	$0	$0	$177,500	
DDA	**Rating**	**2015**	**2016**	**2017**	**2018**	**2019**	**Total**	**Source/Comment**
Farmers Market	I		$160,000				$160,000	Includes Grant / Use to be Defined
TOTAL COST		$0	$160,000	$0	$0	$0	$160,000	
COMMUNITY CENTER	**Rating**	**2015**	**2016**	**2017**	**2018**	**2019**	**Total**	**Source/Comment**
Roof/Large Front Gym	I	$22,000					$22,000	OCC CIP
Temperature Control Devices	D		?????				$0	Pending Evaluation
TOTAL COST		$22,000	$0	$0	$0	$0	$22,000	

CHARTER TOWNSHIP OF OSCODA
CAPITAL IMPROVEMENT PLAN
FISCAL YEARS 2015 through 2019

SEWER FUND	Rating	2015	2016	2017	2018	2019	Total	Source/Comment
MB / No. 4 Lift Station	U	$75,000					$75,000	Annual CIP Budget / Tentative Budget
Lagoon Aeration System	U	$283,800	$283,800				$567,600	Pending Debt Issuance
Chemical Feed/Lagoon Meter	U	$146,200	$146,200				$292,400	Pending Debt Issuance
Infiltration Basin Improvements	U	$176,700	$176,700				$353,400	Pending Debt Issuance
Dredge Sludge from All Cells	U	$280,800	$280,800				$561,600	Pending Debt Issuance
Lagoon Rip Rap Edge	U	$265,000	$265,000				$530,000	Pending Debt Issuance
Lift Station #20 & #8 Upgrades	U	$75,000					$75,000	Priorities Per FVOP Analysis
Sanitary Sewer System Map	I		$11,000				$11,000	Annual CIP Budget/SAW Grant
New Backhoe 1/3 Cost	I			$50,000			$50,000	Spilt w/Water & Public Improvement
Lift Station Upgrades	I		$85,000	$38,750	$38,750	$38,750	$201,250	Annual CIP Budget / FVOP Analysis
TV Camera System	D				$90,000		$90,000	Annual CIP Budget
Demolish WWTP	D	$18,000					$18,000	Sewer Fund Reserves / Pending
Lagoon Influent Structure	D				$80,000		$80,000	Pending SAW / Asset Management
River Rd. Bridge Insulation	D	$32,000					$32,000	Annual CIP Budget
TOTAL COST		$1,352,500	$1,248,500	$88,750	$208,750	$38,750	$2,937,250	

WATER FUND	Rating	2015	2016	2017	2018	2019	Total	Source/Comment
Conduct Water Loss Audit	U	$7,900					$7,900	Contract Awarded in 2014
Water Distribution System Map	I		$10,000				$10,000	Annual CIP Budget / SAW Grant
Leak Detection Survey	I			$25,000			$25,000	Annual Capital Imp Budget
New Backhoe 1/3 Cost	I			$50,000			$50,000	Split w/Sewer & Public Improvement
Hydrant Replacements	I	$10,000	$10,000				$20,000	Annual CIP
Blow Off Replacements	D	$10,000	$10,000				$20,000	Annual CIP Budget
TOTAL COST		$27,900	$30,000	$75,000	$0	$0	$132,900	

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

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

L-4029

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

MILLAGE REQUEST REPORT TO COUNTY BOARD OF COMMISSIONERS

Carefully read the instructions on page 2.

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

County(ies) Where the Local Government Unit Levies Taxes	2015 Taxable Value of ALL Properties in the Unit as of 5-26-15
Iosco	**288,323,677**
Local Government Unit Requesting Millage Levy	For LOCAL School Districts: 2015 Taxable Value excluding Principal Residence, Qualified Agricutlural, Qualified Forest, Industrial Personal and Commercial Personal Properties.
Charter Township of Oscoda	

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

(1) Source	(2) Purpose of Millage	(3) Date of Election	(4) Original Millage Authorized by Election Charter, etc.	(5) ** 2014 Millage Rate Permanently Reduced by MCL 211.34d "Headlee"	(6) 2015 Current Year "Headlee" Millage Reduction Fraction	(7) 2015 Millage Rate Permanently Reduced by MCL 211.34d "Headlee"	(8) Sec. 211.34 Truth in Assessing or Equalization Millage Rollback Fraction	(9) Maximum Allowable Millage Levy *	(10) Millage Requested to be Levied July 1	(11) Millage Requested to be Levied Dec. 1	(12) Expiration Date of Millage Authorized
Charter	**Operate**	**1970**	**5.0000**	**4.6908**	**1.0000**	**4.6908**	**1.0000**	**4.6908**		**4.6908**	**Fixed**
Senior	**Operate**	**05-03-11**	**0.0989**	**0.0989**	**1.0000**	**0.0989**	**1.0000**	**0.0989**		**0.0989**	**2015**
Fire Dept	**Operate**	**11-04-14**	**0.9000**	**0.9000**	**1.0000**	**0.9000**	**1.0000**	**0.9000**		**0.9000**	**2019**

Prepared by	Telephone Number	Title of Preparer	Date
Nancy Schwickert	**(989) 739-7071**	**Assessor**	**May 18, 2015**

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

	Signature	Print Name	Date
☒ Clerk ☐ Secretary		**Christine Carrasco**	**May 18, 2015**
☒ Chairperson ☐ President		**James Baier**	

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

Local School District Use Only. Complete if requesting millage to be levied. See STC Bulletin 3 of 2015 for instructions on completing this section.

Total School District Operating Rates to be Levied (HH/Supp and NH Oper ONLY)	Rate
For Principal Residence, Qualified Ag, Qualified Forest and Industrial Personal	
For Commercial Personal	
For all Other	

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