

# **MONTHLY FINANCIALS**

Account Central

Funds ▾  
 Select record to drill down...

CODE ▲	DESCRIPTION	21-22 ACTIVITY	22-23 ACTIVITY	22-23 ENCUMBRANCE	22-23 BUDGET	22-23 VARIANCE	22-23 % OF BUDGET
R 101	GENERAL FUND	0.00	561,329.34	0.00	571,746.00	(10,416.66)	98.18 %
R 202	ROAD FUND	0.00	20,000.00	0.00	10,000.00	10,000.00	200.00 %
R 206	FIRE MILLEAGE FUND	0.00	101,751.49	0.00	99,208.58	2,542.91	102.56 %
R 208	PARKS AND REC FUND	0.00	78,352.08	0.00	62,500.00	15,852.08	125.36 %
R 211	FIRE EQUIPMENT FUND	0.00	30,565.17	0.00	49,562.40	(18,997.23)	61.67 %
R 703	TAX FUND	0.00	1,837,592.76	0.00	0.00	1,837,592.76	100.00 %
E 101	GENERAL FUND	0.00	433,016.76	0.00	436,718.00	3,701.24	99.15 %
E 202	ROAD FUND	0.00	10,000.00	0.00	20,000.00	10,000.00	50.00 %
E 206	FIRE MILLEAGE FUND	0.00	89,976.20	0.00	141,500.00	51,523.80	63.59 %
E 208	PARKS AND REC FUND	0.00	33,221.72	0.00	59,670.00	26,448.28	55.68 %
E 211	FIRE EQUIPMENT FUND	0.00	31,974.97	0.00	57,164.96	25,189.99	55.93 %
E 703	TAX FUND	0.00	0.00	0.00	0.00	0.00	N/A
	<b>Total Revenues</b>	<b>0.00</b>	<b>2,629,590.84</b>	<b>0.00</b>	<b>793,016.98</b>	<b>1,836,573.86</b>	<b>331.59 %</b>
	<b>Total Expenditures</b>	<b>0.00</b>	<b>598,189.65</b>	<b>0.00</b>	<b>715,052.96</b>	<b>116,863.31</b>	<b>83.66 %</b>
	<b>Net Rev/Exp</b>	<b>0.00</b>	<b>2,031,401.19</b>	<b>0.00</b>	<b>77,964.02</b>	<b>1,953,437.17</b>	<b>N/A</b>

TRIAL BALANCE REPORT  
Balance As Of 12/31/2023

GL Number	Description	Debit Normal (Abnormal)	Balance 12/31/2023	Credit Normal (Abnormal)	Balance 12/31/2023
<b>Fund: 101 GENERAL FUND</b>					
<b>Account Category: Assets</b>					
<b>Department: 000</b>					
101-000-001.000	CASH - CHECKING		87,234.69		
101-000-003.000	CD-CENTRAL STATE BANK		80,664.56		
101-000-003.001	CD 150001711 HONOR BANK		125,000.00		
101-000-026.000	TAXES RECEIVABLE-DELINQ			539.21	
101-000-084.000	DUE FROM OTHER GOVERNMTS		42,261.65		
101-000-084.206	DUE FROM FIRE		25,963.80		
101-000-084.703	DUE FROM TAX		2,361.32		
101-000-123.000	PREPAID EXPENSE		6,997.17		
Total Department 000:			370,483.19		539.21
Assets			370,483.19		539.21
<b>Account Category: Liabilities</b>					
<b>Department: 000</b>					
101-000-202.000	ACCOUNTS PAYABLE			5,119.00	
101-000-214.206	DUE TO FIRE FUND			22,489.98	
101-000-214.211	DUE TO FIRE EQUIPMENT	14,434.44			
101-000-228.000	MICHIGAN WITHHOLDING			5,293.58	
101-000-229.000	FEDERAL W/H			2,761.19	
101-000-229.001	FICA PAYABLE			18,644.66	
101-000-231.000	PAYROLL LIABILITIES			510.14	
101-000-257.000	ACCRUED WAGES			11,224.25	
101-000-339.000	DEFERRED REVENUE			436.69	
Total Department 000:			14,434.44		66,479.49
Liabilities			14,434.44		66,479.49
<b>Account Category: Fund Equity</b>					
<b>Department: 000</b>					
101-000-389.000	RETAINED EARNINGS			481,814.21	
Total Department 000:			0.00		481,814.21
Fund Equity			0.00		481,814.21
<b>Account Category: Revenues</b>					
<b>Department: 000</b>					
101-000-402.000	CURRENT PROPERTY TAXES			11,658.93	
101-000-411.000	DELINQUENT PROP TAXES			14.11	
101-000-447.000	PTAF'S			9,225.52	
101-000-476.000	LICENSES AND PERMITS			890.00	
101-000-574.000	STATE SHARED REV.			140,521.34	
101-000-626.000	FIRE DEPT. OPERA			49.75	
101-000-665.000	INTEREST			43.90	
101-000-667.000	RENT AND ROYALTIES			850.00	
101-000-677.001	MISC INCOME			1,969.34	
Total Department 000:			0.00		165,222.89
Revenues			0.00		165,222.89
<b>Account Category: Expenditures</b>					
<b>Department: 000</b>					
101-000-995.001	TRANSFER OUT		1,123.03		
101-000-995.208	TRANSFER OUT PARKS AND REC		115,345.00		
Total Department 000:			116,468.03		0.00
<b>Department: 101 TOWNSHIP BOARD</b>					
101-101-702.000	SALARIES AND WAGES		7,132.00		
101-101-727.000	OFFICE SUPPLIES		4,054.06		
101-101-801.000	PROFESSIONAL SERVICES		4,846.40		
101-101-803.000	DUES AND SUBSCRIPTIONS		13,914.09		
101-101-900.000	PRINTING		962.39		
101-101-955.000	EDUCATION/TRANS/MILES		30.42		
101-101-960.000	MISCELLANEOUS EXPENSES		13,601.95		
101-101-971.000	CAPITAL OUTLAY		600.00		
Total Department 101:			45,141.31		0.00
<b>Department: 171 SUPERVISOR</b>					
101-171-702.000	SALARIES AND WAGES		16,983.33		
101-171-727.000	OFFICE SUPPLIES		575.37		
101-171-955.000	EDUCATION/TRANS/MILES		180.00		
Total Department 171:			17,738.70		0.00

TRIAL BALANCE REPORT  
Balance As of 12/31/2023

GL Number	Description	Debit Normal (Abnormal)	Balance 12/31/2023	Credit Normal (Abnormal)	Balance 12/31/2023
<b>Fund: 101 GENERAL FUND</b>					
<b>Account Category: Expenditures</b>					
<b>Department: 215 CLERK</b>					
101-215-702.000	SALARIES AND WAGES		17,233.33		
101-215-703.000	DEPUTY WAGES		2,350.00		
101-215-955.000	EDUCATION/TRANS/MILES		17.55		
Total Department 215:			19,600.88		0.00
<b>Department: 247 BOARD OF REVIEW</b>					
101-247-702.000	SALARIES AND WAGES		1,900.50		
101-247-955.000	EDUCATION/TRANS/MILES		199.00		
Total Department 247:			2,099.50		0.00
<b>Department: 253 TREASURER</b>					
101-253-702.000	SALARIES AND WAGES		17,233.33		
101-253-703.000	DEPUTY WAGES		1,560.00		
101-253-727.000	OFFICE SUPPLIES		67.82		
101-253-900.000	PRINTING		2,380.03		
Total Department 253:			21,241.18		0.00
<b>Department: 257 ASSESSOR</b>					
101-257-702.000	SALARIES AND WAGES		19,150.03		
101-257-727.000	OFFICE SUPPLIES		694.00		
Total Department 257:			19,844.03		0.00
<b>Department: 262 ELECTIONS</b>					
101-262-702.000	SALARIES AND WAGES		3,945.00		
101-262-727.000	OFFICE SUPPLIES		2,294.27		
Total Department 262:			6,239.27		0.00
<b>Department: 265 TOWNSHIP HALL/GROUNDS</b>					
101-265-702.000	SALARIES AND WAGES		18,000.00		
101-265-727.000	OFFICE SUPPLIES		980.00		
101-265-850.000	TELEPHONE		2,271.03		
101-265-920.000	UTILITIES		6,267.97		
101-265-930.000	MAINT. AND REPAIR		35,894.96		
101-265-956.000	SEASONAL MOWING AND PLOWING		1,900.00		
101-265-957.000	TOWNSHIP CLEANUP DAY		22,487.11		
101-265-960.000	MISCELLANEOUS EXPENSES		19,422.48		
Total Department 265:			107,223.55		0.00
<b>Department: 336 FIRE</b>					
101-336-969.001	CHARGEBACKS AND CC CHARGES				218.18
Total Department 336:			0.00		218.18
<b>Department: 567 CEMETERY</b>					
101-567-702.000	SALARIES AND WAGES		2,075.00		
101-567-920.000	UTILITIES		444.17		
101-567-930.000	MAINT. AND REPAIR		5,225.00		
101-567-956.000	SEASONAL MOWING AND PLOWING		5,025.00		
101-567-960.000	MISCELLANEOUS EXPENSES		253.13		
Total Department 567:			13,022.30		0.00
<b>Department: 701 PLANNING/ZONING</b>					
101-701-702.000	SALARIES AND WAGES		3,666.50		
101-701-707.000	ZA CONTRACT WAGES		3,166.00		
101-701-708.000	WAGE COMMITTEE MEMBERS		507.00		
101-701-727.000	OFFICE SUPPLIES		51.44		
101-701-801.000	PROFESSIONAL SERVICES		27,543.20		
101-701-955.000	EDUCATION/TRANS/MILES		891.48		
Total Department 701:			35,825.62		0.00
<b>Department: 850 OTHER FUNCTIONS</b>					
101-850-710.000	PAYROLL TAXES		23,783.56		
101-850-961.000	INSURANCE AND BONDS		29,141.00		
Total Department 850:			52,924.56		0.00
Expenditures			457,368.93		218.18
Total Fund 101:			842,286.56		714,273.98
+ NET OF REVENUES/EXPENDITURES - 22-23			0.00		128,012.58
			842,286.56		842,286.56

TRIAL BALANCE REPORT  
Balance As of 12/31/2023

GL Number	Description	Balance	
		Debit 12/31/2023 Normal (Abnormal)	Credit 12/31/2023 Normal (Abnormal)
<b>Fund: 202 ROAD FUND</b>			
<b>Account Category: Assets</b>			
<b>Department: 000</b>			
202-000-001.000	CASH - CHECKING	174,954.08	
Total Department 000:		174,954.08	0.00
Assets		174,954.08	0.00
<b>Account Category: Fund Equity</b>			
<b>Department: 000</b>			
202-000-391.000	UNRESTRICTED NET ASSETS		147,151.10
Total Department 000:		0.00	147,151.10
Fund Equity		0.00	147,151.10
<b>Account Category: Revenues</b>			
<b>Department: 000</b>			
202-000-699.000	TRANSFERS IN		17,802.98
Total Department 000:		0.00	17,802.98
Revenues		0.00	17,802.98
Total Fund 202:		174,954.08	164,954.08
+ NET OF REVENUES/EXPENDITURES - 22-23		0.00	10,000.00
		174,954.08	174,954.08

TRIAL BALANCE REPORT  
Balance As of 12/31/2023

GL Number	Description	Balance	
		Debit 12/31/2023 Normal (Abnormal)	Credit 12/31/2023 Normal (Abnormal)
<b>Fund: 206 FIRE MILLEAGE FUND</b>			
<b>Account Category: Assets</b>			
<b>Department: 000</b>			
206-000-001.000	CASH - CHECKING	154,629.93	
206-000-019.000	TAXES RECEIVABLE		1,725.59
206-000-084.703	DUE FROM TAX		3.85
206-000-123.000	PREPAID EXPENSE	3,599.67	
Total Department 000:		158,229.60	1,729.44
Assets		158,229.60	1,729.44
<b>Account Category: Liabilities</b>			
<b>Department: 000</b>			
206-000-214.101	DUE TO GENERAL		41,811.76
206-000-257.000	ACCRUED WAGES		3,723.98
Total Department 000:		0.00	45,535.74
Liabilities		0.00	45,535.74
<b>Account Category: Fund Equity</b>			
<b>Department: 000</b>			
206-000-390.000	FUND BALANCE		173,744.34
Total Department 000:		0.00	173,744.34
Fund Equity		0.00	173,744.34
<b>Account Category: Revenues</b>			
<b>Department: 000</b>			
206-000-629.000	MILLEAGE MONEY		12,897.73
206-000-665.000	INTEREST		33.60
Total Department 000:		0.00	12,931.33
Revenues		0.00	12,931.33
<b>Account Category: Expenditures</b>			
<b>Department: 336 FIRE</b>			
206-336-702.000	SALARIES AND WAGES	57,662.78	
206-336-726.000	CLOTHING	597.92	
206-336-727.002	SUPPLIES PPE	9,825.43	
206-336-728.000	SUPPLIES/CLOTHING	1,262.30	
206-336-729.000	SUPPLIES/OTHER	141.72	
206-336-801.001	PHYSICALS	3,645.00	
206-336-803.000	DUES AND SUBSCRIPTIONS	1,790.00	
206-336-860.000	FUEL	1,480.72	
206-336-930.000	MAINT. AND REPAIR	3,925.14	
206-336-931.000	VEHICLE REPAIR	365.19	
206-336-932.000	EQUIPMENT REPAIR	800.00	
206-336-955.000	EDUCATION/TRANS/MILES	150.00	
Total Department 336:		81,646.20	0.00
<b>Department: 850 OTHER FUNCTIONS</b>			
206-850-710.000	PAYROLL TAXES	5,840.34	
Total Department 850:		5,840.34	0.00
Expenditures		87,486.54	0.00
Total Fund 206:		245,716.14	233,940.85
+ NET OF REVENUES/EXPENDITURES - 22-23		0.00	11,775.29
		245,716.14	245,716.14

TRIAL BALANCE REPORT  
Balance As of 12/31/2023

GL Number	Description	Balance	
		Debit 12/31/2023 Normal (Abnormal)	Credit 12/31/2023 Normal (Abnormal)
<b>Fund: 208 PARKS AND REC FUND</b>			
<b>Account Category: Assets</b>			
<b>Department: 000</b>			
208-000-001.000	CASH - CHECKING	72,785.70	
Total Department 000:		72,785.70	0.00
Assets		72,785.70	0.00
<b>Account Category: Liabilities</b>			
<b>Department: 000</b>			
208-000-202.000	ACCOUNTS PAYABLE		265.00
Total Department 000:		0.00	265.00
Liabilities		0.00	265.00
<b>Account Category: Fund Equity</b>			
<b>Department: 000</b>			
208-000-389.000	RETAINED EARNINGS		565.93
Total Department 000:		0.00	565.93
Fund Equity		0.00	565.93
<b>Account Category: Revenues</b>			
<b>Department: 000</b>			
208-000-540.000	RP GRANT INCOME		105,980.13
208-000-540.001	GRANT INCOME/BAND		10,000.00
208-000-560.000	GLFT GRANT INCOME		214,529.10
208-000-653.000	SPONSOR FEES		2,250.00
208-000-680.000	CONTRIB. ARPA FUNDS		115,345.00
Total Department 000:		0.00	448,104.23
Revenues		0.00	448,104.23
<b>Account Category: Expenditures</b>			
<b>Department: 751 PARKS AND REC</b>			
208-751-730.000	EQUIPMENT SUPPLIES	43.92	
208-751-801.000	PROFESSIONAL SERVICES	43,482.37	
208-751-802.000	PRP: PHASE 2 DESIGN/ENG	1,147.50	
208-751-802.002	PRP:PHASE 2 CONST	165,086.06	
208-751-803.001	PRP:PHASE 3 DESIGN/ENG	817.50	
208-751-803.002	PRP:PHASE 3 GRANT REPORTING	192,372.92	
208-751-920.000	UTILITIES	735.39	
208-751-920.001	UTILITIES - WATER SAMPLE	85.00	
208-751-920.002	UTILITIES - WATER TEST	325.00	
208-751-925.000	LICENSE	230.00	
208-751-930.000	MAINT. AND REPAIR	3,450.25	
208-751-930.002	MAINT. AND REPAIR - WATERLINE	153.91	
208-751-936.000	OUTHOUSES	350.00	
208-751-956.000	SEASONAL MOWING AND PLOWING	13,000.00	
Total Department 751:		421,279.82	0.00
Expenditures		421,279.82	0.00
Total Fund 208:		494,065.52	448,935.16
+ NET OF REVENUES/EXPENDITURES - 22-23		0.00	45,130.36
		494,065.52	494,065.52

TRIAL BALANCE REPORT  
Balance As of 12/31/2023

GL Number	Description	Debit 12/31/2023 Normal (Abnormal)	Balance Credit 12/31/2023 Normal (Abnormal)
<b>Fund: 211 FIRE EQUIPMENT FUND</b>			
<b>Account Category: Assets</b>			
<b>Department: 000</b>			
211-000-001.000	CASH - CHECKING	27,559.80	
211-000-019.000	TAXES RECEIVABLE		862.32
211-000-084.101	DUE FROM GENERAL	13,025.00	
211-000-084.703	DUE FROM TAX	0.72	
Total Department 000:		40,585.52	862.32
Assets		40,585.52	862.32
<b>Account Category: Liabilities</b>			
<b>Department: 000</b>			
211-000-214.101	DUE TO GENERAL		25,702.10
Total Department 000:		0.00	25,702.10
Liabilities		0.00	25,702.10
<b>Account Category: Fund Equity</b>			
<b>Department: 000</b>			
211-000-391.000	UNRESTRICTED NET ASSETS		45,554.51
Total Department 000:		0.00	45,554.51
Fund Equity		0.00	45,554.51
<b>Account Category: Revenues</b>			
<b>Department: 000</b>			
211-000-402.000	CURRENT PROPERTY TAXES		6,446.81
211-000-411.000	DELINQUENT PROP TAXES		10.59
211-000-673.000	SALE OF FIXED ASSETS		13,025.00
Total Department 000:		0.00	19,482.40
Revenues		0.00	19,482.40
<b>Account Category: Expenditures</b>			
<b>Department: 344 FIRE EQUIPMENT ACTIVITIES</b>			
211-344-730.000	EQUIPMENT SUPPLIES		98.00
211-344-969.000	MILLAGE MONEY FOR EQUIPMENT	49,704.01	
Total Department 344:		49,704.01	98.00
Expenditures		49,704.01	98.00
Total Fund 211:		90,289.53	91,699.33
+ DEFICIENCY OF REVENUES/EXPENDITURES - 22-23		1,409.80	0.00
		91,699.33	91,699.33



TRIAL BALANCE REPORT  
Balance As Of 12/31/2023

GL Number	Description	Balance 12/31/2023	
		Debit Normal (Abnormal)	Credit Normal (Abnormal)
<b>Fund: 703 TAX FUND</b>			
<b>Account Category: Assets</b>			
<b>Department: 000</b>			
703-000-001.000	CASH - CHECKING	1,236,788.70	
Total Department 000:		1,236,788.70	0.00
Assets		1,236,788.70	0.00
<b>Account Category: Liabilities</b>			
<b>Department: 000</b>			
703-000-202.000	ACCOUNTS PAYABLE		26,833.65
703-000-274.000	UNDISTRIBUTED TAX COLLECTIONS	1,822,450.25	
703-000-275.000	DUE TO TAYPAYERS	539.02	
703-000-277.000	VOIDED CHECK	2.59	
Total Department 000:		1,822,991.86	26,833.65
Liabilities		1,822,991.86	26,833.65
<b>Account Category: Fund Equity</b>			
<b>Department: 000</b>			
703-000-389.000	RETAINED EARNINGS	24,995.53	
703-000-390.000	FUND BALANCE		680.25
Total Department 000:		24,995.53	680.25
Fund Equity		24,995.53	680.25
<b>Account Category: Revenues</b>			
<b>Department: 000</b>			
703-000-405.000	PROPERTY TAX - DO NOT USE		14.61
703-000-406.000	SUMMER TAX		678,791.58
703-000-407.000	WINTER TAX		540,578.56
703-000-410.000	PERSONAL PROPERTY TAX		264.79
703-000-665.000	INTEREST		19.89
Total Department 000:		0.00	1,219,669.43
Revenues		0.00	1,219,669.43
Total Fund 703:		3,084,776.09	1,247,183.33
+ NET OF REVENUES/EXPENDITURES - 22-23		0.00	1,837,592.76
		3,084,776.09	3,084,776.09
Total All Funds		4,932,087.92	2,900,986.73
+ DEFICIENCY OF REVENUES/EXPENDITURES - 22-23		1,409.80	2,032,510.99
		4,933,497.72	4,933,497.72

REVENUE AND EXPENDITURE REPORT

Balance As of 12/31/2023

GL Number	Description	23-24 Amended Budget		YTD Balance 12/31/2023		Activity For 12/2023		Balance 12/31/2023		% Bdgt Used
		Normal	(Abnormal)	Normal	(Abnormal)	Increase	(Decrease)	Normal	(Abnormal)	
<b>Fund: 101 GENERAL FUND</b>										
<b>Account Category: Revenues</b>										
<b>Department: 000</b>										
101-000-402.000	CURRENT PROPERTY TAXES	69,607.00		11,658.93		11,658.11		57,948.07		16.75
101-000-411.000	DELINQUENT PROP TAXES	5,700.00		14.11		0.00		5,685.89		0.25
101-000-424.000	SWAMP TAXES	10,000.00		0.00		0.00		10,000.00		0.00
101-000-447.000	PTAF'S	25,566.00		9,225.52		2,532.88		16,340.48		36.09
101-000-448.000	SUMMER TAX COLLECTION	4,500.00		0.00		0.00		4,500.00		0.00
101-000-476.000	LICENSES AND PERMITS	1,600.00		890.00		100.00		710.00		55.63
101-000-574.000	STATE SHARED REV.	217,516.00		140,521.34		0.00		76,994.66		64.60
101-000-626.000	FIRE DEPT. OPERA	0.00		49.75		0.00		(49.75)		100.00
101-000-628.000	CEMETERY SEXTON	4,500.00		0.00		0.00		4,500.00		0.00
101-000-665.000	INTEREST	300.00		43.90		0.00		256.10		14.63
101-000-667.000	RENT AND ROYALTIES	2,000.00		850.00		100.00		1,150.00		42.50
101-000-677.001	MISC INCOME	0.00		1,969.34		0.00		(1,969.34)		100.00
Total Dept 000		341,289.00		165,222.89		14,390.99		176,066.11		48.41
Revenues		341,289.00		165,222.89		14,390.99		176,066.11		48.41
<b>Account Category: Expenditures</b>										
<b>Department: 000</b>										
101-000-995.001	TRANSFER OUT	0.00		1,123.03		0.00		(1,123.03)		100.00
101-000-995.208	TRANSFER OUT PARKS AND REC	0.00		115,345.00		0.00		(115,345.00)		100.00
Total Dept 000		0.00		116,468.03		0.00		(116,468.03)		100.00
<b>Department: 101 TOWNSHIP BOARD</b>										
101-101-702.000	SALARIES AND WAGES	6,000.00		7,132.00		1,432.00		(1,132.00)		118.87
101-101-727.000	OFFICE SUPPLIES	600.00		4,054.06		84.11		(3,454.06)		675.68
101-101-801.000	PROFESSIONAL SERVICES	15,000.00		4,846.40		2,840.00		10,153.60		32.31
101-101-803.000	DUES AND SUBSCRIPTIONS	12,000.00		13,914.09		5.00		(1,914.09)		115.95
101-101-900.000	PRINTING	1,000.00		962.39		58.70		37.61		96.24
101-101-955.000	EDUCATION/TRANS/MILES	1,000.00		30.42		0.00		969.58		3.04
101-101-960.000	MISCELLANEOUS EXPENSES	0.00		13,601.95		171.92		(13,601.95)		100.00
101-101-971.000	CAPITAL OUTLAY	20,000.00		600.00		600.00		19,400.00		3.00
Total Dept 101 - TOWNSHIP BOARD		55,600.00		45,141.31		5,191.73		10,458.69		81.19
<b>Department: 171 SUPERVISOR</b>										
101-171-702.000	SALARIES AND WAGES	23,100.00		16,983.33		1,925.00		6,116.67		73.52
101-171-703.000	DEPUTY WAGES	400.00		0.00		0.00		400.00		0.00
101-171-727.000	OFFICE SUPPLIES	400.00		575.37		43.98		(175.37)		143.84
101-171-955.000	EDUCATION/TRANS/MILES	200.00		180.00		0.00		20.00		90.00
Total Dept 171 - SUPERVISOR		24,100.00		17,738.70		1,968.98		6,361.30		73.60
<b>Department: 215 CLERK</b>										
101-215-702.000	SALARIES AND WAGES	23,100.00		17,233.33		1,925.00		5,866.67		74.60
101-215-703.000	DEPUTY WAGES	1,000.00		2,350.00		100.00		(1,350.00)		235.00
101-215-704.000	RECORDING SECRETARY WAGES	840.00		0.00		0.00		840.00		0.00
101-215-727.000	OFFICE SUPPLIES	250.00		0.00		0.00		250.00		0.00
101-215-955.000	EDUCATION/TRANS/MILES	500.00		17.55		0.00		482.45		3.51
Total Dept 215 - CLERK		25,690.00		19,600.88		2,025.00		6,089.12		76.30
<b>Department: 247 BOARD OF REVIEW</b>										
101-247-702.000	SALARIES AND WAGES	1,650.00		1,900.50		0.00		(250.50)		115.18
101-247-955.000	EDUCATION/TRANS/MILES	900.00		199.00		0.00		701.00		22.11

REVENUE AND EXPENDITURE REPORT  
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GL Number	Description	23-24 Amended Budget	YTD Balance 12/31/2023 Normal (Abnormal)	Activity For 12/31/2023 Increase (Decrease)	Balance 12/31/2023 Normal (Abnormal)	Available 12/31/2023 (Abnormal)	% Bgdt Used
<b>Fund: 101 GENERAL FUND</b>							
<b>Account Category: Expenditures</b>							
<b>Department: 247 BOARD OF REVIEW</b>							
Total Dept 247 - BOARD OF REVIEW							
		2,550.00	2,099.50	0.00	450.50		82.33
<b>Department: 253 TREASURER</b>							
101-253-702.000	SALARIES AND WAGES	23,100.00	17,233.33	1,925.00	5,866.67		74.60
101-253-703.000	DEPUTY WAGES	1,500.00	1,560.00	0.00	(60.00)		104.00
101-253-727.000	OFFICE SUPPLIES	1,000.00	67.82	67.82	932.18		6.78
101-253-900.000	PRINTING	2,500.00	2,380.03	2,380.03	119.97		95.20
101-253-955.000	EDUCATION/TRANS/MILES	1,000.00	0.00	0.00	1,000.00		0.00
Total Dept 253 - TREASURER							
		29,100.00	21,241.18	4,372.85	7,858.82		72.99
<b>Department: 257 ASSESSOR</b>							
101-257-702.000	SALARIES AND WAGES	28,100.00	19,150.03	2,341.67	8,949.97		68.15
101-257-727.000	OFFICE SUPPLIES	1,800.00	694.00	0.00	1,106.00		38.56
Total Dept 257 - ASSESSOR							
		29,900.00	19,844.03	2,341.67	10,055.97		66.37
<b>Department: 262 ELECTIONS</b>							
101-262-702.000	SALARIES AND WAGES	0.00	3,945.00	136.00	(3,945.00)		100.00
101-262-727.000	OFFICE SUPPLIES	5,000.00	2,294.27	0.00	2,705.73		45.89
101-262-801.000	PROFESSIONAL SERVICES	2,000.00	0.00	0.00	2,000.00		0.00
Total Dept 262 - ELECTIONS							
		7,000.00	6,239.27	136.00	760.73		89.13
<b>Department: 265 TOWNSHIP HALL/GROUNDS</b>							
101-265-702.000	SALARIES AND WAGES	25,200.00	18,000.00	2,000.00	7,200.00		71.43
101-265-727.000	OFFICE SUPPLIES	1,000.00	980.00	0.00	20.00		98.00
101-265-850.000	TELEPHONE	4,000.00	2,271.03	0.00	1,728.97		56.78
101-265-920.000	UTILITIES	8,500.00	6,267.97	718.50	2,232.03		73.74
101-265-930.000	MAINT. AND REPAIR	75,000.00	35,894.96	0.00	39,105.04		47.86
101-265-956.000	SEASONAL MOWING AND PLOWING	4,000.00	1,900.00	0.00	2,100.00		47.50
101-265-957.000	TOWNSHIP CLEANUP DAY	20,000.00	22,487.11	0.00	(2,487.11)		112.44
101-265-960.000	MISCELLANEOUS EXPENSES	0.00	19,422.48	100.00	(19,422.48)		100.00
Total Dept 265 - TOWNSHIP HALL/GROUNDS							
		137,700.00	107,223.55	2,818.50	30,476.45		77.87
<b>Department: 336 FIRE</b>							
101-336-969.001	CHARGEBACKS AND CC CHARGES	0.00	(218.18)	0.00	218.18		100.00
101-336-971.000	CAPITAL OUTLAY	10,000.00	0.00	0.00	10,000.00		0.00
Total Dept 336 - FIRE							
		10,000.00	(218.18)	0.00	10,218.18		2.18
<b>Department: 567 CEMETERY</b>							
101-567-702.000	SALARIES AND WAGES	4,000.00	2,075.00	0.00	1,925.00		51.88
101-567-920.000	UTILITIES	700.00	444.17	57.58	255.83		63.45
101-567-930.000	MAINT. AND REPAIR	13,700.00	5,225.00	0.00	8,475.00		38.14
101-567-956.000	SEASONAL MOWING AND PLOWING	0.00	5,025.00	600.00	(5,025.00)		100.00
101-567-960.000	MISCELLANEOUS EXPENSES	500.00	253.13	0.00	246.87		50.63
101-567-971.000	CAPITAL OUTLAY	10,000.00	0.00	0.00	10,000.00		0.00
Total Dept 567 - CEMETERY							
		28,900.00	13,022.30	657.58	15,877.70		45.06
<b>Department: 701 PLANNING/ZONING</b>							
101-701-702.000	SALARIES AND WAGES	5,800.00	3,666.50	135.00	2,133.50		63.22
101-701-707.000	ZA CONTRACT WAGES	37,200.00	3,166.00	0.00	34,034.00		8.51
101-701-708.000	WAGE COMMITTEE MEMBERS	600.00	507.00	75.00	93.00		84.50
101-701-727.000	OFFICE SUPPLIES	0.00	51.44	0.00	(51.44)		100.00

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GL Number	Description	23-24 Amended Budget	YTD Balance 12/31/2023		Activity For 12/31/2023 Increase (Decrease)	Balance Normal	Available 12/31/2023 (Abnormal)	% Bdgt Used
			Normal	(Abnormal)				
<b>Fund: 101 GENERAL FUND</b>								
<b>Account Category: Expenditures</b>								
<b>Department: 701 PLANNING/ZONING</b>								
101-701-801.000	PROFESSIONAL SERVICES	13,000.00	27,543.20		3,474.00	(14,543.20)		211.87
101-701-900.000	PRINTING	1,000.00	0.00		0.00	1,000.00		0.00
101-701-955.000	EDUCATION/TRANS/MILES	1,000.00	891.48		0.00	108.52		89.15
	Total dept 701 - PLANNING/ZONING	58,600.00	35,825.62		3,684.00	22,774.38		61.14
<b>Department: 751 PARKS AND REC</b>								
101-751-960.000	MISCELLANEOUS EXPENSES	115,345.00	0.00		0.00	115,345.00		0.00
	Total dept 751 - PARKS AND REC	115,345.00	0.00		0.00	115,345.00		0.00
<b>Department: 850 OTHER FUNCTIONS</b>								
101-850-710.000	PAYROLL TAXES	6,000.00	23,783.56		770.31	(17,783.56)		396.39
101-850-961.000	INSURANCE AND BONDS	12,500.00	29,141.00		0.00	(16,641.00)		233.13
	Total dept 850 - OTHER FUNCTIONS	18,500.00	52,924.56		770.31	(34,424.56)		286.08
<b>Expenditures</b>								
	Fund 101 - GENERAL FUND:	542,985.00	457,150.75		23,966.62	85,834.25		84.19
	TOTAL REVENUES	341,289.00	165,222.89		14,390.99	176,066.11		
	TOTAL EXPENDITURES	542,985.00	457,150.75		23,966.62	85,834.25		
	NET OF REVENUES & EXPENDITURES:	(201,696.00)	(291,927.86)		(9,575.63)	90,231.86		

REVENUE AND EXPENDITURE REPORT

Balance AS of 12/31/2023

GL Number	Description	23-24 Amended Budget	YTD Balance 12/31/2023		Activity For 12/31/2023 Increase (Decrease)	Balance 12/31/2023		% Bdgt Used
			Normal	(Abnormal)		Normal	(Abnormal)	
<b>Fund: 202 ROAD FUND</b>								
<b>Account Category: Revenues</b>								
<b>Department: 000</b>								
202-000-699.000	TRANSFERS IN	9,500.00	17,802.98		0.00	(8,302.98)	187.40	
Total Dept 000		9,500.00	17,802.98		0.00	(8,302.98)	187.40	
<b>Revenues</b>								
<b>Account Category: Expenditures</b>								
<b>Department: 441 PUBLIC WORKS</b>								
202-441-963.000	BRINING	22,342.94	0.00		0.00	22,342.94	0.00	
202-441-995.000	TRANSFER OUT	57,356.00	0.00		0.00	57,356.00	0.00	
Total Dept 441 - PUBLIC WORKS		79,698.94	0.00		0.00	79,698.94	0.00	
<b>Expenditures</b>								
<b>Fund 202 - ROAD FUND:</b>								
TOTAL REVENUES		9,500.00	17,802.98		0.00	(8,302.98)		
TOTAL EXPENDITURES		79,698.94	0.00		0.00	79,698.94		
NET OF REVENUES & EXPENDITURES:		(70,198.94)	17,802.98		0.00	(88,001.92)		

REVENUE AND EXPENDITURE REPORT  
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GL Number	Description	23-24 Amended Budget		YTD Balance 12/31/2023		Activity For 12/31/2023		Balance 12/31/2023		% Bdgt Used
		Normal	(Abnormal)	Normal	(Abnormal)	Increase	(Decrease)	Normal	(Abnormal)	
<b>Fund: 206 FIRE MILLEAGE FUND</b>										
<b>Account Category: Revenues</b>										
<b>Department: 000</b>										
206-000-626.000	FIRE DEPT. OPERA		0.00		0.00		0.00		22,489.98	0.00
206-000-629.000	MILLEAGE MONEY	82,374.00		12,897.73			12,897.26		69,476.27	15.66
206-000-665.000	INTEREST	0.00		33.60			0.00		(33.60)	100.00
Total Dept 000		104,863.98		12,931.33			12,897.26		91,932.65	12.33
<b>Revenues</b>										
		104,863.98		12,931.33			12,897.26		91,932.65	12.33
<b>Account Category: Expenditures</b>										
<b>Department: 336 FIRE</b>										
206-336-702.000	SALARIES AND WAGES	52,500.00		57,662.78			3,079.76		(5,162.78)	109.83
206-336-711.000	INSURANCE	12,000.00		0.00			0.00		12,000.00	0.00
206-336-726.000	CLOTHING	750.00		597.92			0.00		152.08	79.72
206-336-727.000	OFFICE SUPPLIES	3,000.00		0.00			0.00		3,000.00	0.00
206-336-727.002	SUPPLIES PPE	15,000.00		9,825.43			4,005.43		5,174.57	65.50
206-336-728.000	SUPPLIES/CLOTHING	0.00		1,262.30			0.00		(1,262.30)	100.00
206-336-729.000	SUPPLIES/OTHER	0.00		141.72			0.00		(141.72)	100.00
206-336-801.001	PHYSICALS	4,500.00		3,645.00			0.00		855.00	81.00
206-336-803.000	DUES AND SUBSCRIPTIONS	2,000.00		1,790.00			0.00		210.00	89.50
206-336-860.000	FUEL	3,000.00		1,480.72			145.66		1,519.28	49.36
206-336-862.000	INCIDENT SUPPORT	1,000.00		0.00			0.00		1,000.00	0.00
206-336-930.000	MAINT. AND REPAIR	1,500.00		3,925.14			0.00		(2,425.14)	261.68
206-336-931.000	VEHICLE REPAIR	10,000.00		365.19			0.00		9,634.81	3.65
206-336-931.001	RADIO REPAIR	3,000.00		0.00			0.00		3,000.00	0.00
206-336-932.000	EQUIPMENT REPAIR	3,000.00		800.00			0.00		2,200.00	26.67
206-336-955.000	EDUCATION/TRANS/MILES	2,000.00		150.00			150.00		1,850.00	7.50
206-336-955.001	MILEAGE	2,500.00		0.00			0.00		2,500.00	0.00
Total Dept 336 - FIRE		115,750.00		81,646.20			7,380.85		34,103.80	70.54
<b>Department: 850 OTHER FUNCTIONS</b>										
206-850-710.000	PAYROLL TAXES	5,000.00		5,840.34			235.59		(840.34)	116.81
Total Dept 850 - OTHER FUNCTIONS		5,000.00		5,840.34			235.59		(840.34)	116.81
<b>Expenditures</b>										
		120,750.00		87,486.54			7,616.44		33,263.46	72.45
<b>Fund 206 - FIRE MILLEAGE FUND:</b>										
<b>TOTAL REVENUES</b>										
		104,863.98		12,931.33			12,897.26		91,932.65	
<b>TOTAL EXPENDITURES</b>										
		120,750.00		87,486.54			7,616.44		33,263.46	
<b>NET OF REVENUES &amp; EXPENDITURES:</b>										
		(15,886.02)		(74,555.21)			5,280.82		58,669.19	

REVENUE AND EXPENDITURE REPORT  
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GL Number	Description	23-24 Amended Budget	YTD Balance 12/31/2023 Normal (Abnormal)	Activity For 12/31/2023 Increase (Decrease)	Balance 12/31/2023 Normal (Abnormal)	AvaiTable 12/31/2023 (Abnormal)	% Bdgt Used
<b>Fund: 208 PARKS AND REC FUND</b>							
<b>Account Category: Revenues</b>							
<b>Department: 000</b>							
208-000-540.000	RP GRANT INCOME	0.00	105,980.13	0.00	(105,980.13)		100.00
208-000-540.001	GRANT INCOME/BAND	0.00	10,000.00	0.00	(10,000.00)		100.00
208-000-560.000	GLFT GRANT INCOME	0.00	214,529.10	0.00	(214,529.10)		100.00
208-000-653.000	SPONSOR FEES	2,700.00	2,250.00	0.00	450.00		83.33
208-000-680.000	CONTRIB. ARPA FUNDS	0.00	115,345.00	0.00	(115,345.00)		100.00
208-000-699.000	TRANSFERS IN	270,345.00	0.00	0.00	270,345.00		0.00
Total Dept 000		273,045.00	448,104.23	0.00	(175,059.23)		164.11
Revenues		273,045.00	448,104.23	0.00	(175,059.23)		164.11
<b>Account Category: Expenditures</b>							
<b>Department: 751 PARKS AND REC</b>							
208-751-730.000	EQUIPMENT SUPPLIES	20,000.00	43.92	43.92	19,956.08		0.22
208-751-801.000	PROFESSIONAL SERVICES	10,125.00	43,482.37	0.00	(33,357.37)		429.46
208-751-802.000	PRP: PHASE 2 DESIGN/ENG	0.00	1,147.50	0.00	(1,147.50)		100.00
208-751-802.002	PRP: PHASE 2 CONST	0.00	165,086.06	0.00	(165,086.06)		100.00
208-751-803.001	PRP: PHASE 3 DESIGN/ENG	0.00	817.50	0.00	(817.50)		100.00
208-751-803.002	PRP: PHASE 3 GRANT REPORTING	0.00	192,372.92	0.00	(192,372.92)		100.00
208-751-860.000	FUEL	600.00	0.00	0.00	600.00		0.00
208-751-920.000	UTILITIES	1,000.00	735.39	28.79	264.61		73.54
208-751-920.001	UTILITIES - WATER SAMPLE	500.00	85.00	0.00	415.00		17.00
208-751-920.002	UTILITIES - WATER TEST	0.00	325.00	0.00	(325.00)		100.00
208-751-920.003	UTILITIES - DEQ	161.70	0.00	0.00	161.70		0.00
208-751-925.000	LICENSE	0.00	230.00	0.00	(230.00)		100.00
208-751-930.000	MAINT. AND REPAIR	5,000.00	3,450.25	0.00	1,549.75		69.01
208-751-930.001	MAINT. AND REPAIR - ELECTRICAL REPAIR	1,800.00	0.00	0.00	1,800.00		0.00
208-751-930.002	MAINT. AND REPAIR - WATERLINE	0.00	153.91	0.00	(153.91)		100.00
208-751-936.000	OUTHOUSES	600.00	350.00	0.00	250.00		58.33
208-751-938.000	SPRINKLER	95.00	0.00	0.00	95.00		0.00
208-751-956.000	SEASONAL MOWING AND PLOWING	0.00	13,000.00	2,600.00	(13,000.00)		100.00
208-751-960.000	MISCELLANEOUS EXPENSES	3,200.00	0.00	0.00	3,200.00		0.00
208-751-965.000	LAWN FERTILIZATION	820.00	0.00	0.00	820.00		0.00
208-751-971.000	CAPITAL OUTLAY	225,345.00	0.00	0.00	225,345.00		0.00
Total Dept 751 - PARKS AND REC		269,246.70	421,279.82	2,672.71	(152,033.12)		156.47
Expenditures		269,246.70	421,279.82	2,672.71	(152,033.12)		156.47
<b>Fund 208 - PARKS AND REC FUND:</b>							
TOTAL REVENUES		273,045.00	448,104.23	0.00	(175,059.23)		
TOTAL EXPENDITURES		269,246.70	421,279.82	2,672.71	(152,033.12)		
NET OF REVENUES & EXPENDITURES:		3,798.30	26,824.41	(2,672.71)	(23,026.11)		

REVENUE AND EXPENDITURE REPORT  
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GL Number	Description	23-24 Amended Budget	YTD Balance 12/31/2023		Activity For 12/31/2023 Increase (Decrease)	Balance 12/31/2023		% Bdgt Used
			Normal	(Abnormal)		Normal	(Abnormal)	
<b>Fund: 211 FIRE EQUIPMENT FUND</b>								
<b>Account Category: Revenues</b>								
<b>Department: 000</b>								
211-000-402.000	CURRENT PROPERTY TAXES	41,173.93	6,446.81		6,446.58	34,727.12		15.66
211-000-411.000	DELINQUENT PROP TAXES	0.00	10.59		0.00	(10.59)		100.00
211-000-673.000	SALE OF FIXED ASSETS	0.00	13,025.00		0.00	(13,025.00)		100.00
211-000-677.000	CONTRACT INCOME	11,242.79	0.00		0.00	11,242.79		0.00
Total Dept 000		52,416.72	19,482.40		6,446.58	32,934.32		37.17
<b>Revenues</b>								
		52,416.72	19,482.40		6,446.58	32,934.32		37.17
<b>Account Category: Expenditures</b>								
<b>Department: 334 FIRE EQUIPMENT ACTIVITIES</b>								
211-334-991.000	DEBT SERVICE - PRINCIPAL	49,704.01	0.00		0.00	49,704.01		0.00
Total Dept 334 - FIRE EQUIPMENT ACTIVITIES		49,704.01	0.00		0.00	49,704.01		0.00
<b>Department: 344 FIRE EQUIPMENT ACTIVITIES</b>								
211-344-730.000	EQUIPMENT SUPPLIES	0.00	(98.00)		0.00	98.00		100.00
211-344-969.000	MILLAGE MONEY FOR EQUIPMENT	0.00	49,704.01		0.00	(49,704.01)		100.00
211-344-971.000	CAPITAL OUTLAY	7,460.95	0.00		0.00	7,460.95		0.00
Total Dept 344 - FIRE EQUIPMENT ACTIVITIES		7,460.95	49,606.01		0.00	(42,145.06)		664.88
<b>Expenditures</b>								
		57,164.96	49,606.01		0.00	7,558.95		86.78
<b>Fund 211 - FIRE EQUIPMENT FUND:</b>								
TOTAL REVENUES		52,416.72	19,482.40		6,446.58	32,934.32		
TOTAL EXPENDITURES		57,164.96	49,606.01		0.00	7,558.95		
NET OF REVENUES & EXPENDITURES:		(4,748.24)	(30,123.61)		6,446.58	25,375.37		



REVENUE AND EXPENDITURE REPORT

Balance AS OF 12/31/2023

GL Number	Description	23-24 Amended Budget	YTD Balance 12/31/2023		Activity For 12/31/2023 Increase (Decrease)	Balance 12/31/2023		% Bdgt Used
			Normal	(Abnormal)		Normal	(Abnormal)	
<b>Fund: 703 TAX FUND</b>								
<b>Account Category: Revenues</b>								
<b>Department: 000</b>								
703-000-405.000	PROPERTY TAX - DO NOT USE	0.00	14.61		0.00	(14.61)		100.00
703-000-406.000	SUMMER TAX	0.00	678,791.58		(856.55)	(678,791.58)		100.00
703-000-407.000	WINTER TAX	0.00	540,578.56		538,268.85	(540,578.56)		100.00
703-000-410.000	PERSONAL PROPERTY TAX	0.00	264.79		0.00	(264.79)		100.00
703-000-665.000	INTEREST	0.00	19.89		6.13	(19.89)		100.00
	Total Dept 000	0.00	1,219,669.43		537,418.43	(1,219,669.43)		100.00
	Revenues	0.00	1,219,669.43		537,418.43	(1,219,669.43)		100.00
<b>Fund 703 - TAX FUND:</b>								
	TOTAL REVENUES	0.00	1,219,669.43		537,418.43	(1,219,669.43)		
	TOTAL EXPENDITURES	0.00	0.00		0.00	0.00		
	NET OF REVENUES & EXPENDITURES:	0.00	1,219,669.43		537,418.43	(1,219,669.43)		

REVENUE AND EXPENDITURE REPORT  
Balance As of 12/31/2023

GL Number	Description	23-24 Amended Budget		YTD Balance 12/31/2023		Activity For 12/31/2023 Increase (Decrease)	Balance 12/31/2023 Normal	Available 12/31/2023 (Abnormal)	% Bdgt Used
		Normal	Abnormal	Normal	Abnormal				
Report Totals:									
	TOTAL REVENUES - ALL FUNDS	781,114.70		1,883,213.26		571,153.26	(1,102,098.56)		
	TOTAL EXPENDITURES - ALL FUNDS	1,069,845.60		1,015,523.12		34,255.77	54,322.48		
	NET OF REVENUES & EXPENDITURES:	(288,730.90)		867,690.14		536,897.49	(1,156,421.04)		

CHECK REGISTER REPORT

Check Date	Bank	Check	Module	Vendor	Vendor Name	Amount
<b>Bank GEN GENERAL FUND CHECKING</b>						
12/30/2023	GEN	11698	AP	0028	DTE ENERGY	254.48
12/30/2023	GEN	11699	AP	0211	ELAN FINANCIAL	305.01
01/01/2024	GEN	11687	HRMS	0004	WAYNE R CORBETT	66.07
01/01/2024	GEN	11688	HRMS	0005	PATRICIA A DELORME	70.48
01/01/2024	GEN	11689	HRMS	0010	JOHN R HANCOCK	138.52
01/01/2024	GEN	11690	HRMS	0011	BEVERLY HOLBROOK	1,544.26
01/01/2024	GEN	11691	HRMS	0014	TIA A KURINA-COOLEY	1,695.93
01/01/2024	GEN	11692	HRMS	0015	GARY B MACCHIONI	66.07
01/01/2024	GEN	11693	HRMS	0016	KAREN MALLON	1,785.12
01/01/2024	GEN	11694	HRMS	0017	PAUL MALLON	682.77
01/01/2024	GEN	11695	HRMS	0020	MICHAEL MEAD	525.63
01/01/2024	GEN	11696	HRMS	0022	SHANNON K PURCHASE	1,990.70
01/01/2024	GEN	11697	HRMS	0027	KATHRYN WILSON	332.09
01/01/2024	GEN	11700	HRMS	0002	JEREMY L BURROWS	376.62
01/01/2024	GEN	11701	HRMS	0007	BRENT D FREDERICK	144.48
01/01/2024	GEN	11702	HRMS	0012	MATTHEW L JOHNSON	174.43
01/01/2024	GEN	11703	HRMS	0018	TIMOTHY J MARKEY	1,351.46
01/01/2024	GEN	11704	HRMS	0020	MICHAEL MEAD	191.72
01/01/2024	GEN	11705	HRMS	0019	ISSAC J MEAD-RENIUS	126.42
01/01/2024	GEN	11706	HRMS	0021	BRANDON T MORSE	37.88
01/01/2024	GEN	11707	HRMS	0023	HUNTER ROSE	359.89
01/01/2024	GEN	11708	HRMS	0025	GRANT S SOWA	90.29
01/01/2024	GEN	11709	HRMS	0026	DOUGLAS A THOMAS	36.13
<b>Total GEN:</b>						
Total of 23 Checks:						12,346.45
Less 0 Void Checks:						0.00
<b>Total of 23 Disbursements:</b>						<b>12,346.45</b>

Check Date	Bank	Check	Module	Vendor	Vendor Name	Amount
<b>Bank TAX TAX ACCOUNT</b>						
12/18/2023	TAX	1546	AP	0012	BENZIE COUNTY TREASURER	73,740.97
12/18/2023	TAX	1547	AP	0159	BENZIE CENTRAL SCHOOLS	98,681.07
12/18/2023	TAX	1548	AP	0160	PUBLIC TRANSPORTATION	6,453.41
12/18/2023	TAX	1549	AP	0161	NORTHWEST EDUCATION	39,099.12
12/19/2023	TAX	1550	AP	0210	ARNOLD, MARY	406.00
12/27/2023	TAX	1551	AP	0192	CORE LOGIC	1,489.84
01/02/2024	TAX	1552	AP	0159	BENZIE CENTRAL SCHOOLS	213,976.45
01/02/2024	TAX	1553	AP	0159	BENZIE CENTRAL SCHOOLS	213,976.45
01/02/2024	TAX	1554	AP	0012	BENZIE COUNTY TREASURER	161,895.00
01/02/2024	TAX	1555	AP	0160	PUBLIC TRANSPORTATION	14,194.29
01/02/2024	TAX	1556	AP	0161	NORTHWEST EDUCATION	85,996.98
01/02/2024	TAX	1557	AP	0212	HARRAND, GARY	972.03
01/03/2024	TAX	1558	AP	0213	BLOOD, ELDON	820.98
01/04/2024	TAX	1559	AP	0186	ATA NATIONAL TITLE GROUP, L	2,398.59
<b>Total TAX:</b>						
Total of 14 Checks:						914,101.18
Less 1 Void Checks:						213,976.45
<b>Total of 13 Disbursements:</b>						<b>700,124.73</b>
Total of 37 Checks:						926,447.63
Less 1 Void Checks:						213,976.45
<b>Total of 36 Disbursements:</b>						<b>712,471.18</b>

# **CLERK'S REPORT**

**Homestead Township**  
**Office of the Clerk**  
11508 Honor Hwy. - Honor, MI 49640

## **AGENDA REPORT – CLERK’S OFFICE**

**To:** Homestead Township Board  
**Meeting:** January 10, 2024 Regular Board Meeting

Early voting procedures continue to be implemented and reviewed by the Secretary of State’s Office – Bureau of Elections. I have been to 6 Clerk meetings/trainings regarding the upcoming election and newly implemented early voting procedures.

Our township has received through grants the following voting equipment:

- 1 Tabulator
- 1 E-Pollbook Laptop Computer
- 1 Ballot on Demand Computer
- 1 AV Ballot Drop Box

Receiving this equipment through state grants has saved our township approximately \$12,000.00.

Early voting begins the 2<sup>nd</sup> Saturday prior to the election and continues until the Sunday before the election. Early voting is when the elector deposits the ballot into the tabulator and the vote is counted. Absent Voter voting continues as it has in the past. AV Ballots are not counted until election day. The difference between the two voting styles is with Early Voting an elector CANNOT change his vote once the ballot is cast. Absentee voters will continue to have the option to change their ballot up to the day of the election.

I have 10 election inspectors who are trained and able to work the February election. These 10 inspectors are only certified through July and will have to be trained prior to the August election to continue to work. I have one new inspector who will be trained prior to the election and will be able to work the 2024 election cycle.

As a reminder to all Board members, terms are expiring 2024. The filing deadline to run as a partisan candidate for Township Board is by 4:00pm on April 22, 2024 (the date may change at the discretion of the Michigan Secretary of State). You must file a nominating petition and affidavit of identity for the August Primary. Those candidates who wish to run without party affiliation (independent) for Township Board have until July of 2024 to file qualifying petitions for the November General Election.

I am meeting with BS&A on Friday, January 12, 2024 for training on W2’s. W2’s should be out well before January 31, 2024.

Respectfully Submitted,



Karen Mallon, Clerk

# Homestead Township Fire Department

## Incidents by Category

December 2023

11/21/2023 to 12/20/2023

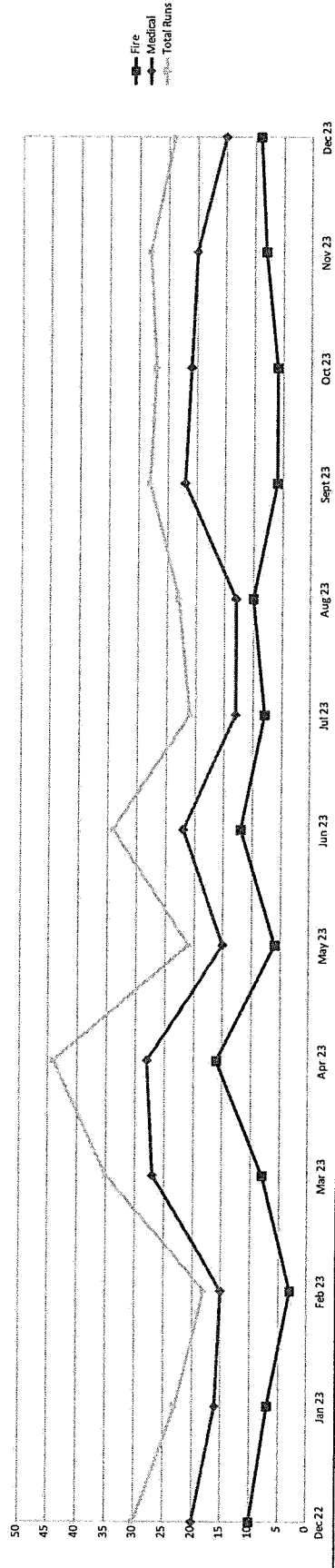
Fire Runs	Dec 23	Nov 23	Oct 23	Sep 23	Aug 23	Jul 23	Jun 23	May 23	Apr 23	Mar 23	Feb 23	Jan 23	Dec 22	YTD	2023	2022	2021	2020	2019	2018	2017	2016			
Fire - Chimney																									
Fire - Electrical																									
Fire - Illegal Burn																									
Fire - Structure																									
Fire - Vehicle																									
Fire - Wild Land / Grass / Brush																									
Hazardous Condition - Gas/Smoke Leak or Alarm																									
Hazardous Condition - Investigate, None Found																									
Hazardous Condition - Power Line Down / Arching																									
Hazardous Condition - Tree Across Road																									
Hazardous Condition - Other <sup>1</sup>																									
Landing Zone - Setup																									
Search and Rescue																									
Vehicle Accident - No Injuries																									
Vehicle Accident - With Injuries																									
False Alarm																									
Other																									
Fire	9	8	6	6	10	8	12	6	16	8	3	7	10	99	105	160	104	116	98	96	95				
Medical Runs	15	20	21	22	13	13	22	15	28	27	15	16	20	227	246	252	203	199	220	199	225				
<b>Total Runs</b>	<b>24</b>	<b>28</b>	<b>27</b>	<b>28</b>	<b>23</b>	<b>21</b>	<b>34</b>	<b>21</b>	<b>44</b>	<b>35</b>	<b>18</b>	<b>23</b>	<b>30</b>	<b>326</b>	<b>351</b>	<b>412</b>	<b>307</b>	<b>315</b>	<b>318</b>	<b>295</b>	<b>320</b>				

1 - Hazardous Condition - Other = Fireworks, Hazmat, Cleanup, Ice Dam, High Water Level On River, Dispatch Down

2 - Other = Goodwill, Community Assist, Cover for other FD, Canceled, Dispatch Error, Stand-by, Missed Call

### Additional Info / Notes:

## Homestead Twp Fire Dept.



# **FINANCE PAYABLES**

INVOICE REGISTER

POST DATES 12/15/2023 - 01/11/2024  
 POSTED AND UNPOSTED OPEN AND PAID  
 BANK ACCOUNTS: GEN, FOPER, PARK

Inv Ref #	Vendor	Invoice Date	Due Date	Invoice Amount	Amount Due	Status	Posted
00000382	DTE ENERGY	12/08/2023	01/03/2024	254.48	0.00	Paid	Y
00000383	ELAN FINANCIAL	12/12/2023	01/09/2024	305.01	0.00	Paid	Y
00000391	AJ'S EXCAVATING	12/31/2023	01/11/2024	90.00	90.00	Open	Y
00000392	APEX SOFTWARE	11/27/2023	01/11/2024	260.00	260.00	Open	Y
00000393	BENZIE COUNTY ROAD COMMISSION	12/31/2023	01/11/2024	43.65	43.65	Open	Y
00000394	BRIGHTSPEED	12/22/2023	01/16/2024	331.61	331.61	Open	Y
00000395	CONSUMERS ENERGY	12/31/2023	01/11/2024	1.15	1.15	Open	Y
00000396	BS&A SOFTWARE	10/13/2023	01/11/2024	2,840.00	2,840.00	Open	Y
00000397	MICHIGAN ASSESSING SERVICE INC.	01/01/2024	01/11/2024	1,925.00	1,925.00	Open	Y
00000398	MICHIGAN DEPARTMENT OF TREASURY	01/02/2024	01/11/2024	1,029.54	1,029.54	Open	Y
00000399	MICHIGAN TOWNSHIP ASSOCIATION	01/06/2024	01/11/2024	269.00	269.00	Open	Y
00000400	MICHIGAN TOWNSHIP ASSOCIATION	01/06/2024	01/11/2024	134.50	134.50	Open	Y
00000401	MICHIGAN TOWNSHIP ASSOCIATION	01/05/2024	01/11/2024	100.00	100.00	Open	Y
00000402	THE PIONEER GROUP	01/05/2024	01/11/2024	77.40	77.40	Open	Y
00000403	RUNNING, WISE & FORD, P.L.C.	01/03/2024	01/11/2024	280.00	280.00	Open	Y
00000404	WADE TRIM	12/18/2023	01/11/2024	43.20	43.20	Open	Y
00000405	B&B FIRE DIVISION	11/30/2023	01/11/2024	1,897.68	1,897.68	Open	Y
00000406	MR CONSULTING	01/01/2024	01/11/2024	3,166.00	3,166.00	Open	Y
00000407	RONDA TINCH	01/01/2024	01/11/2024	50.00	50.00	Open	Y
00000408	NATHAN JOHNSON	01/01/2024	01/11/2024	50.00	50.00	Open	Y
00000409	NORTHERN GREENLAWN, INC	01/01/2024	01/11/2024	635.40	635.40	Open	Y
		Totals:		13,783.62	13,224.13		
		Totals:		0.00	0.00		
		Totals:		13,783.62	13,224.13		
				11,206.89	10,647.40		
				1,941.33	1,941.33		
				635.40	635.40		
				3,481.03	3,220.00		
				43.98	0.00		
				503.50	503.50		
				2,185.00	2,185.00		
				77.40	77.40		
				677.24	422.76		
				1,941.33	1,941.33		
				3,209.20	3,209.20		
				635.40	635.40		
				1,029.54	1,029.54		

# of Invoices: 21 # Due: 19  
 # of Credit Memos: 0 # Due: 0  
 Net of Invoices and Credit Memos:

--- TOTALS BY FUND ---

101 GENERAL FUND  
 206 FIRE MILLEAGE FUND  
 208 PARKS AND REC FUND

--- TOTALS BY DEPT/ACTIVITY ---

101 TOWNSHIP BOARD  
 171 SUPERVISOR  
 247 BOARD OF REVIEW  
 257 ASSESSOR  
 262 ELECTIONS  
 265 TOWNSHIP HALL/GROUNDS  
 336 FIRE  
 701 PLANNING/ZONING  
 751 PARKS AND REC  
 850 OTHER FUNCTIONS



INVOICE REGISTER  
 POST DATES 12/15/2023 - 01/11/2024  
 POSTED AND UNPOSTED  
 OPEN AND PAID

Inv Ref #	Vendor	Invoice Date	Due Date	Invoice Amount	Amount Due	Status	Posted
00000376	BENZIE COUNTY TREASURER			73,740.97	0.00	Païd	Y
00000377	BENZIE CENTRAL SCHOOLS			98,681.07	0.00	Païd	Y
00000378	PUBLIC TRANSPORTATION			6,453.41	0.00	Païd	Y
00000379	NORTHWEST EDUCATION			39,099.12	0.00	Païd	Y
00000380	ARNOLD, MARY			406.00	0.00	Païd	Y
00000381	CORE LOGIC			1,489.84	0.00	Païd	Y
00000382	DTE ENERGY	12/08/2023	01/03/2024	254.48	0.00	Païd	Y
00000383	ELAN FINANCIAL	12/12/2023	01/09/2024	305.01	0.00	Païd	Y
00000384	BENZIE CENTRAL SCHOOLS			213,976.45	0.00	Païd	Y
00000385	BENZIE COUNTY TREASURER			161,895.00	0.00	Païd	Y
00000386	PUBLIC TRANSPORTATION			14,194.29	0.00	Païd	Y
00000387	NORTHWEST EDUCATION			85,996.98	0.00	Païd	Y
00000388	HARRAND, GARY			972.03	0.00	Païd	Y
00000389	BLOOD, ELDON			820.98	0.00	Païd	Y
00000390	ATA NATIONAL TITLE GROUP, LLC			2,398.59	0.00	Païd	Y
00000391	AJ'S EXCAVATING	12/31/2023	01/11/2024	90.00	90.00	Open	Y
00000392	APEX SOFTWARE	11/27/2023	01/11/2024	260.00	260.00	Open	Y
00000393	BENZIE COUNTY ROAD COMMISSION	12/31/2023	01/11/2024	43.65	43.65	Open	Y
00000394	BRIGHTSPEED	12/22/2023	01/16/2024	331.61	331.61	Open	Y
00000395	CONSUMERS ENERGY	12/31/2023	01/11/2024	1.15	1.15	Open	Y
00000396	BS&A SOFTWARE	10/13/2023	01/11/2024	2,840.00	2,840.00	Open	Y
00000397	MICHIGAN ASSESSING SERVICE INC.	01/01/2024	01/11/2024	1,925.00	1,925.00	Open	Y
00000398	MICHIGAN DEPARTMENT OF TREASURY	01/02/2024	01/11/2024	1,029.54	1,029.54	Open	Y
00000399	MICHIGAN TOWNSHIP ASSOCIATION	01/06/2024	01/11/2024	269.00	269.00	Open	Y
00000400	MICHIGAN TOWNSHIP ASSOCIATION	01/06/2024	01/11/2024	134.50	134.50	Open	Y
00000401	MICHIGAN TOWNSHIP ASSOCIATION	01/05/2024	01/11/2024	100.00	100.00	Open	Y
00000402	THE PIONEER GROUP	01/05/2024	01/11/2024	77.40	77.40	Open	Y
00000403	RUNNING, WISE & FORD, P.L.C.	01/03/2024	01/11/2024	280.00	280.00	Open	Y
00000404	WADE TRIM	12/18/2023	01/11/2024	43.20	43.20	Open	Y
00000405	B&B FIRE DIVISION	11/30/2023	01/11/2024	1,897.68	1,897.68	Open	Y
00000406	MR CONSULTING	01/01/2024	01/11/2024	3,166.00	3,166.00	Open	Y
00000407	RONDA TINCH	01/01/2024	01/11/2024	50.00	50.00	Open	Y
00000408	NATHAN JOHNSON	01/01/2024	01/11/2024	50.00	50.00	Open	Y
00000409	NORTHERN GREENLAWN, INC	01/01/2024	01/11/2024	635.40	635.40	Open	Y
# of Invoices:				34	# Due: 19		
# of Credit Memos:				0	# Due: 0		
Net of Invoices and Credit Memos:				713,908.35	13,224.13		
--- TOTALS BY FUND ---				713,908.35	13,224.13		
101 GENERAL FUND				11,206.89	10,647.40		
206 FIRE MILLEAGE FUND				1,941.33	1,941.33		
208 PARKS AND REC FUND				635.40	635.40		
703 TAX FUND				700,124.73	0.00		
--- TOTALS BY DEPT/ACTIVITY ---				700,124.73	0.00		
000				3,481.03	3,220.00		
101 TOWNSHIP BOARD				43.98	0.00		
171 SUPERVISOR				503.50	503.50		
247 BOARD OF REVIEW				2,185.00	2,185.00		
257 ASSESSOR							

# of Invoices: 34 # Due: 19  
 # of Credit Memos: 0 # Due: 0  
 Net of Invoices and Credit Memos:

--- TOTALS BY FUND ---

--- TOTALS BY DEPT/ACTIVITY ---

INVOICE REGISTER

POST DATES 12/15/2023 - 01/11/2024  
 POSTED AND UNPOSTED  
 OPEN AND PAID

Inv Ref #	Vendor	Invoice Date	Due Date	Invoice Amount	Amount Due	Status	Posted
	262 ELECTIONS			77.40	77.40		
	265 TOWNSHIP HALL/GROUNDS			677.24	422.76		
	336 FIRE			1,941.33	1,941.33		
	701 PLANNING/ZONING			3,209.20	3,209.20		
	751 PARKS AND REC			635.40	635.40		
	850 OTHER FUNCTIONS			1,029.54	1,029.54		

# **MISC DOCS**

**RESOLUTION: Clerk's Wages**

**ORDINANCE: Consumers Energy**

**AGREEMENT: Honor Sewer**

**INFORMATION: HEADLEE ROLLBACK**

**A Resolution to Enact Compensation for Added Duties and Responsibilities from Proposal 22-2**  
**RESOLUTION: 2024-0110-01**

*WHEREAS*, Proposal 22-2, enacted by the people of Michigan, mandates the extension of the election day voting period from 9 day to 30 days per election starting in 2024; and

*WHEREAS*, The extension of the election period is a significant change that will place added duties and responsibilities on municipal employees and elected officials, including clerks, election staff, and other related personnel; and

*WHEREAS*, It is incumbent upon this municipality to recognize the increased workload and the dedication required from these individuals in order to effectively implement this proposal and conduct elections in a fair and accessible manner; and

*WHEREAS*, Appropriate and equitable compensation is essential to motivate and retain qualified professionals, ensure the integrity of our democratic processes, and to acknowledge the crucial role that appointed and elected clerks play in upholding our democratic values; and

*WHEREAS*, The compensation structure should be reflective of the extended duration of election-related responsibilities, the diverse and demanding tasks, and the additional hours and workdays that will be incurred by clerks and their staff;

*NOW, THEREFORE, BE IT RESOLVED*, that the HOMESTEAD TOWNSHIP BOARD hereby enacts the following provisions to ensure appropriate compensation for the added duties and responsibilities arising from Proposal 22-2:

1. **Compensation Adjustment Plan:** Homestead Township will implement a compensation adjustment to provide additional compensation to the Clerk/Clerk's Office;
2. **Benefits and Support:** Homestead Township will offer additional support, resources, and benefits to assist the Clerk's Office in effectively managing the challenges and complexities associated with the extended election process;
3. **Regular Review:** The compensation structure will be subject to regular reviews to ensure that it remains competitive, appropriate, and reflective of the demands as Election Law is revised.
4. **Compensation Shall be set as follows:** The Clerk will be compensated at an additional \$250.00 per month.

Motion to Adopt Resolution Made by:

Member: \_\_\_\_\_

and supported by:

Member: \_\_\_\_\_

AYES: Members: \_\_\_\_\_

NAYES: Members: \_\_\_\_\_

ABSENT: Members: \_\_\_\_\_

**THE SUPERVISOR DECLARED THE RESOLUTION NO. 2023-1213-01 ADOPTED:**

---

Tia Kurina-Cooley, Supervisor

Date

*CERTIFICATION*

*I hereby certify that this is a true and complete copy of a resolution adopted by the Township Board of the Township of Homestead, County of Benzie, State of Michigan, at a Township Meeting Held on January 10, 2024, and that the public notice of said meeting was given pursuant to Act No. 261 Public Acts of Michigan, 1968.*

---

Karen Mallon, Clerk

## Karen Mallon

---

**From:** Eric D. Gustad <Eric.Gustad@cmsenergy.com>  
**Sent:** Monday, December 18, 2023 11:50 AM  
**To:** supervisor@homesteadtwp.com; clerk@homesteadtwp.com  
**Cc:** Anne M. Prenzler  
**Subject:** FW: Re: Consumers Energy Franchise Renewal for Homestead Township, Benzie County  
**Attachments:** Homestead Twp-Benzie Co-Elec.docx

Hello Tia and Karen,

I wanted to follow up on this email you received several months ago from our team. We have an expired Franchise Agreement with Homestead Township as of December. Can you please let me know if this has been completed and if not is there anything you need from us to get this on your agenda and approved.

Please let me know if you have any questions or concerns.

Thank you,

Eric D. Gustad  
Community Affairs  
Oceana, Mason, Manistee, Benzie, Leelanau  
231-233-5830

---

**From:** Anne M. Prenzler <ANNE.PRENZLER@cmsenergy.com>  
**Sent:** Friday, May 19, 2023 12:41 PM  
**To:** clerk@homesteadtwp.com  
**Cc:** Eric D. Gustad <Eric.Gustad@cmsenergy.com>  
**Subject:** Re: Consumers Energy Franchise Renewal for Homestead Township, Benzie County

Dear Clerk,

As you may be aware, the Consumers Energy Franchise for Homestead Township expires on December 16, 2023. The Franchise allows Consumers to serve electricity to your residents and businesses. To renew the Franchise I have enclosed:

1. Possible Franchise Enactment Schedule.
2. Consumers Energy Company Electric Franchise Ordinance.

**What you need to do:**

1. Please have the Township Board properly enact the Franchise a few months prior to expiration.
2. After enactment, please provide me with a copy of the enacted Franchise.
3. Contact either myself or the local Consumers Area Manager Eric Gustad with any questions or concerns you may have.

Please let us know if there is anything we can do to help you with this process.

Possible Franchise Enactment Schedule  
REVOCABLE ELECTRIC FRANCHISE  
TOWNSHIP OF HOMESTEAD, BENZIE COUNTY, MICHIGAN

First Meeting

Meeting of Township Board

Franchise Ordinance passed

Within 30 days

Publish complete franchise ordinance (in full)

ORDINANCE NO. \_\_\_\_\_

CONSUMERS ENERGY COMPANY ELECTRIC FRANCHISE ORDINANCE

AN ORDINANCE, granting to CONSUMERS ENERGY COMPANY, its successors and assigns, the right and authority to construct, maintain and commercially use electric lines and related facilities including but not limited to towers, masts, poles, crossarms, guys, wires and transformers on, under, along, and across public places including but not limited to highways, streets, alleys, bridges, and waterways, and to conduct a local electric business in the TOWNSHIP OF HOMESTEAD, BENZIE COUNTY, MICHIGAN, for a period of thirty years.

THE TOWNSHIP OF HOMESTEAD ORDAINS:

SECTION 1. GRANT and TERM. The TOWNSHIP OF HOMESTEAD, BENZIE COUNTY, MICHIGAN, hereby grants to Consumers Energy Company, its successors and assigns, hereinafter called "Consumers" the right and authority to construct, maintain and commercially use electric lines consisting of towers, masts, poles, crossarms, guys, wires and transformers on, under, along, and across public places including but not limited to highways, streets, alleys, bridges, and waterways, and to conduct a local electric business in the TOWNSHIP OF HOMESTEAD, BENZIE COUNTY, MICHIGAN, for a period of thirty years.

SECTION 2. CONDITIONS. No public place used by Consumers shall be obstructed longer than necessary during construction or repair, and shall be restored to the same order and condition as when work was commenced. All of Consumers' electric lines and related facilities shall be placed as not to unnecessarily interfere with the public's use of public places. Consumers shall have the right to trim or remove trees if necessary in the conducting of such business.

SECTION 3. HOLD HARMLESS. Consumers shall save the Township free and harmless from all loss, costs and expense to which it may be subject by reason of the negligent construction and maintenance of the lines and related facilities hereby authorized. In case any action is commenced against the Township on account of the permission herein given, Consumers shall, upon notice, defend the Township and its representatives and hold them harmless from all loss, costs and damage arising out of such negligent construction and maintenance.

SECTION 4. EXTENSIONS. Consumers shall construct and extend its electric distribution system within said Township, and shall furnish electric service to applicants residing therein in accordance with applicable laws, rules and regulations.

SECTION 5. FRANCHISE NOT EXCLUSIVE. The rights, power and authority herein granted, are not exclusive.

SECTION 6. RATES and CONDITIONS. Consumers shall be entitled to provide electric service to the inhabitants of the Township at the rates and pursuant to the conditions as approved by the Michigan Public Service Commission. Such rates and conditions shall be subject to review and change upon petition to the Michigan Public Service Commission.

SECTION 7. REVOCATION. The franchise granted by this ordinance is subject to revocation upon sixty (60) days written notice by either party. Upon revocation this ordinance shall be considered repealed and of no effect past, present or future.



SECTION 8. MICHIGAN PUBLIC SERVICE COMMISSION JURISDICTION. Consumers remains subject to the reasonable rules and regulations of the Michigan Public Service Commission applicable to electric service in the Township and those rules and regulations preempt any term of any ordinance of the Township to the contrary.

SECTION 9. REPEALER. This ordinance, when enacted, shall repeal and supersede the provisions of any previous Consumers' electric franchise ordinance adopted by the Township including any amendments.

SECTION 10. EFFECTIVE DATE. This ordinance shall take effect on \_\_\_\_\_.

We certify that the foregoing Franchise Ordinance was duly enacted by the Township Board of the TOWNSHIP OF HOMESTEAD, BENZIE COUNTY, MICHIGAN, on the \_\_\_\_ day of \_\_\_\_\_, 20\_\_.

\_\_\_\_\_  
Tia Kurina-Cooley, Township Supervisor

Attest:

I, \_\_\_\_\_, Clerk of the TOWNSHIP OF HOMESTEAD, BENZIE COUNTY, MICHIGAN, DO HEREBY CERTIFY that the ordinance granting Consumers Energy Company, an electric franchise, was properly adopted by the Township Board of the TOWNSHIP OF HOMESTEAD, BENZIE COUNTY, MICHIGAN, and that all proceedings were regular and in accordance with all legal requirements.

\_\_\_\_\_  
Karen Mallon, Township Clerk

Dated: \_\_\_\_\_, 20\_\_

**DEVELOPMENT COOPERATION AGREEMENT  
BETWEEN THE VILLAGE OF HONOR AND HOMESTEAD TOWNSHIP**

This Development Cooperation Agreement is made as of \_\_\_\_\_, 2023, between the Village of Honor, a home rule village the principal business address of which is 10922 Platte Street, P.O. Box 95, Honor, MI 49640 (“Honor” or “Village”) and Homestead Township, a general law township the principal business address of which is 11508 Honor Highway, P.O. Box 315, Honor, MI 49640 (“Homestead” or “Township”).

**RECITALS**

- A. The parties desire, through cooperation, to foster quality economic development to benefit their respective communities.
- B. The cooperation among the parties is intended to ensure managed and controlled growth; to ensure the availability of certain services needed to accommodate that growth while preserving the environment and protecting the public health, safety and welfare; to contain and minimize sprawl and blight; to limit the adverse effects on residential uses; to preserve farmland and open space; to protect and enhance the property values, tax base, employment and general economic vitality of the greater Honor community; to preserve and enhance the relationships among the parties by minimizing causes of disputes; to provide for cooperative efforts to further the needs and goals of the parties; to avoid the duplication of certain services; and to otherwise preserve and advance the general welfare of the people of the community.

**TERMS AND CONDITIONS**

**NOW, THEREFORE**, in exchange for the consideration in and referred to by this Agreement, the parties agree as follows:

**ARTICLE I**

**Purpose, Authority, Representations and Findings**

1.1

General Framework. This Agreement is intended to fully address the provision of Village sanitary sewer to the Property in the Township described below as generally described as follows but described in more detail in Articles II and III of this Agreement. The Property which is (a) to be immediately served by village sanitary sewer service and (b) is depicted on the map attached as Exhibit A and as generally described on the attached Exhibit B (the “Property”) is to be immediately conditionally serviced by Honor (generally, “Property”). This is more particularly described and provided for in Article II of this Agreement.

1.2

Authority. This Agreement is made pursuant to the current provisions of Act 425 of the Public Acts of Michigan of 1984, as amended, MCL 124.21 et seq. (“Act 425”), the general authority of each of the parties under the statutes authorizing their organization and existence, and the Honor Village Charter.

- 1.3 Findings (and Representations). Honor, by action of its Village Council in approving this Agreement, and Homestead, by action of its township board in approving this Agreement, have made the following findings and representations:
- A. Local Units. Honor, organized and existing as a home rule village under the Home Rule Village Act Act 278 of the Public Acts of Michigan of 1909, as amended, MCLA 78.1 , *et seq.*, Homestead, a Michigan general law township, organized and existing pursuant to Article VII, Section 17 of the 1963 Michigan Constitution and Revised Statutes of Michigan of 1846, c.16, as amended, MCLA 41.1, *et seq.*, are “local governmental units” as defined by Act 425.
  - B. Projects. This agreement is intended to provide the needed utility and other services to enable, encourage or enhance commercial development or redevelopment, the development or redevelopment of residential property, and the protection of the groundwater and surface water by providing public sanitary sewer service to the Property not currently provided such service. The development or redevelopment is anticipated o include new buildings and other structures or the expansion or renovation of existing buildings and other structures, together with land improvements, machinery, furnishings and equipment suitable, intended for or incidental to such real property improvements. They are therefore “economic development projects” as defined in Act 425.
  - C. Considered Factors. The parties have, as required by Act 425, considered certain factors prior to entering into this contract conditionally transferring property, including the following:
    - 1. Composition of the population; population density; land area and land uses; assessed valuation; topography, natural boundaries and drainage basins; past and probable future growth, including population increase and business, commercial, and industrial development in the conditionally transferred areas (as described on the attached exhibits); and the comparative data for Homestead and the portions of Homestead remaining after the transfer of the conditionally transferred areas.
    - 2. Need for organized community services; the present costs and adequacy of governmental services in the conditionally transferred areas (as described on the attached exhibits); the probable future need for services in the conditionally transferred areas; the practicability of supplying such services to the conditionally transferred areas; the probable effect of the transfers and of alternative courses of action on the cost and adequacy of services in the conditionally transferred areas and on the remaining portions of Homestead; the probable changes in taxes and tax rates in the conditionally transferred areas in relation to the benefits expected to accrue from the transfers; and the financial ability of Honor to provide and maintain services in the conditionally transferred areas.
    - 3. The general effect of the conditional transfers upon Honor and Homestead and the relationship of the conditional transfers to any established land use plans.
  - D. Public Hearing. Pursuant to Act 425, the Honor Village Council held a public hearing on \_\_\_\_\_, 2023, at \_\_\_:00 p.m. and Homestead Township Board held a public hearing on \_\_\_\_\_, 2023, at \_\_\_:00 p.m. regarding the conditional transfer of the property interest (the providing of the Village’s sanitary sewer service to the Property) that is the subject of this Agreement and the sharing of revenues as provided in this Agreement, notices of which the public hearing were given in the manner provided by the Open Meetings Act, Act 267 of the Public Acts of Michigan of 1976, as amended.

- E. Majority Vote. The Honor Village Council and the Homestead Township Board have each decided, by majority vote of the members elected and serving on each body, to enter into this Agreement.
- F. Hearings, Notice and No Referendum. Neither the Honor Village Council nor the Homestead Township Board adopted a resolution calling for a referendum on the conditional transfer to be made pursuant to this Agreement. More than 30 days have elapsed since the Honor Village Council and the Homestead Township Board held their public hearings regarding this Agreement and adopted resolutions indicating their intention to enter into this Agreement and none of the clerks for any of the parties has received a petition calling for a referendum on this Agreement or the conditional transfer of property to occur pursuant to this Agreement.

## **Article II**

### **Conditional Transfer of Property**

- 2.1 Conditional Transfer of Property Interest (providing Village sanitary sewer service to the Property). The responsibility for providing sanitary sewer services to the Property as depicted on the attached Exhibit A and as generally described on the attached Exhibit B is conditionally transferred from Homestead Township to the Village of Honor.
- 2.2 Effect of Transfer. Pursuant to the transfer to the Village of providing sanitary sewer service to the Property, the following shall apply:
  - A. Governmental Services. All governmental services other than sanitary sewer services shall continue to be provided by Homestead to the Property. Honor shall not have any obligation to provide services other than sanitary sewer services and any infrastructure repairs related to the installation and maintenance of those services to the Property or its occupants. The rates, fees and charges, if any, for governmental services shall be as established by the respective government service provider as applicable.
  - B. Provision of Sewer Services. Honor will provide to the Property village sanitary sewer services pursuant to the terms of the Village's Sewer Unit Factor Chart, dated January 1, 2010, attached as **Exhibit A** and based on any amendment to that Chart, or any other similar document, adopted by the Village and otherwise on the same basis and to the same extent as other property located outside of the village limits of Honor.
  - C. Rates, Charges and Fees. All rates, charges, fees, and other costs for governmental services provided to the Property or its occupants shall be calculated, levied, charged, billed and collected on the same basis as all other properties that are located outside of the village limits of Honor.
  - D. Records Transfers. Homestead shall provide Honor with copies of all applicable and relevant records it has regarding parcels comprising the Property.
- 2.3 Revenue Sharing. Revenues from the Property's sewer services shall be for the sole use of Honor.

## **ARTICLE III**

### **Other Requirements**

- 3.1 No Other Annexation or Conditional Transfer. During the term of this Agreement or any renewal of this Agreement, Honor and its officers and employees acting in their official capacities shall not,

without the prior written consent of the Township following action by its Township Board, initiate, maintain, encourage, sponsor or otherwise participate in any efforts to annex or conditionally transfer property from the jurisdiction of the Township to the jurisdiction of Honor. If a property owner initiates any such action, Honor and its officers and employees acting in their official capacities shall maintain a neutral stance with regard to any such actions. If any action is initiated by any person to annex or conditionally transfer any parcel from the jurisdiction of Homestead to the jurisdiction of Honor (other than as expressly and specifically provided in this Agreement), the Township may use a copy of this Agreement as Honor's stance with respect to any such effort.

- 3.2 No Detachment. During the term of this Agreement or any renewal of this Agreement, Honor, nor any officers or employees of the village acting in their official capacities shall, without Homestead's prior written consent following action by its Township Board, initiate, maintain, encourage, sponsor or otherwise participate in any efforts to detach property from Homestead Township. If a property owner initiates any such action, Honor and its officers and employees acting in their official capacities shall maintain a neutral stance with regard to any such actions. If any action is initiated by any person to detach any parcel from Homestead's jurisdiction to the jurisdiction of Honor, Homestead may use a copy of this Agreement as Honor's stance with respect to any such effort.

#### **ARTICLE IV**

##### **Term and Termination**

- 4.1 Term. This Agreement shall terminate at 11:59 p.m. on December 31, 2073. However, Homestead together with Honor may, by written notice to the other parties on or before December 31, 2073, renew this Agreement for up to an additional 50 years.

#### **ARTICLE V**

##### **Miscellaneous**

- 5.1 Notices. Any notice, demand, or communication required, permitted, or desired to be given under this Agreement shall be deemed effectively given when personally delivered or mailed by first-class mail addressed to those addresses first provided above. The parties may, by written notice, designate any further or different address to which subsequent notices, demands, or communications may be given.

- 5.2 Interpretation.

A. Article and Other Headings. The Article and other headings in this Agreement are for reference purposes only and shall not in any way affect the meaning or interpretation of this Agreement. The recitals, however, are an integral part of this Agreement.

B. Entire Agreement. Except for previous agreements between the parties under Act 425 and the agreement among the parties and others with respect to fire protection, this Agreement is the entire agreement between the parties with respect to the Property. Except for previous agreements between the parties under Act 425 and any agreement with respect to fire protection, this Agreement supersedes and replaces all previous or contemporaneous, express or implied, written or oral statements, covenants, representations or agreements with respect to the Property and no oral statements or other prior or contemporaneous written material not specifically incorporated in this Agreement shall be of any effect. All parties acknowledge that, in entering into and executing this Agreement, they are relying solely upon the representations and agreements contained in this Agreement and no others.

C. Amendment. This Agreement may not be amended except in writing signed by the parties following public hearings before and resolutions adopted by the Homestead Township Board and the Honor Village Council. Its interpretation shall not be affected by any course of dealing between the parties.

D. Benefits. No party shall be entitled to benefits other than those specified herein. No other party is intended to be a beneficiary of this Agreement.

E. Counterparts. This Agreement may be executed in any number of counterparts and each such counterpart shall be considered a valid original.

F. Counsel. All parties consulted with legal counsel or had an opportunity to consult with separate legal counsel and all parties had input into the drafting of this Agreement. It should therefore be construed as if it were mutually drafted.

5.3 Remedies. The parties agree that remedies at law are inadequate and both parties shall have the right to all equitable remedies including, without limitation, mandamus, specific performance and injunctive relief.

5.4 Filing and Effective Date.

A. Initial Filing and Effective Date. In accordance with Act 425, following the execution of this Agreement, a duplicate original of the Agreement shall be filed with the Benzie County Clerk and with the Michigan Secretary of State. This Agreement, certified by such County Clerk or Secretary of State, shall be prima facia evidence of the conditional transfer of the provision of Village sewer service to the Propety pursuant to this Agreement. This Agreement shall be effective at 12:01 a.m. on \_\_\_\_\_, 20\_\_\_\_, provided it has been filed with the County Clerk and Secretary of State.

B. Additional Filing. The parties agree to the filing of additional documents, such as notices, forms and reports that may be required or requested by county, state or other agencies to give full effect and to fully implement this Agreement.

**IN WITNESS WHEREOF**, the parties hereto have executed this Agreement as of the date first written above by authority of their respective governing bodies.

**VILLAGE OF HONOR**

By: \_\_\_\_\_  
Bill Ward, President

By: \_\_\_\_\_  
Deb Reed, Clerk

STATE OF MICHIGAN  
COUNTY OF BENZIE

This document was acknowledged before me on \_\_\_\_\_, 2023 by Bill Ward and Deb Reed, the President and Clerk, respectively, of the Village of Honor who are personally known to me or whose pictured identification I reviewed.

Printed Name: \_\_\_\_\_  
Notary Public, \_\_\_\_\_ County, Michigan  
Acting in \_\_\_\_\_ County  
My commission expires: \_\_\_\_\_

**HOMESTEAD TOWNSHIP**

By: \_\_\_\_\_

STATE OF MICHIGAN  
COUNTY OF BENZIE

This document was acknowledged before me on \_\_\_\_\_, 2023 by Tia Kurina-Cooley and

Tia Kurina-Cooley, Supervisor

Karen Mallon, the Supervisor and Clerk, respectively, of Homestead Township who are personally known to me or whose pictured identification I reviewed.

By: \_\_\_\_\_  
Karen Mallon, Clerk

\_\_\_\_\_  
Printed Name: \_\_\_\_\_  
Notary Public, \_\_\_\_\_ County, Michigan  
Acting in \_\_\_\_\_ County  
My commission expires: \_\_\_\_\_

Exhibit A  
Property Depiction





Exhibit B

Property Description

PARCEL DESCRIPTION (AS SURVEYED) COMBINED PARCELS 1 AND 2

PART OF THE SOUTHWEST 1/4 OF THE SOUTHEAST 1/4 OF SECTION 9, TOWNSHIP 26 NORTH, RANGE 14 WEST, HOMESTEAD TOWNSHIP, BENZIE COUNTY, MICHIGAN MORE PARTICULARLY DESCRIBED AS COMMENCING AT THE SOUTH 1/4 CORNER OF SAID SECTION 9, THENCE ALONG THE SOUTH LINE OF SAID SECTION 9, S87°30'04"E 230.95 FEET (RECORDED S88°36'14"E 331.00 FEET) TO THE TRUE POINT OF BEGINNING OF THE LANDS HEREIN DESCRIBED, THENCE CONTINUING ON SAID SOUTH LINE OF SECTION 9, S87°30'04"E 399.62 FEET (RECORDED S88°36'14"E 400.00 FEET), THENCE N1°04'50"E (RECORDED N0°02'38"W) 823.34 FEET TO THE CENTERLINE OF U.S. HIGHWAY 31, THENCE ALONG THE CENTERLINE OF SAID HIGHWAY U.S. 31 N85°19'58"W 400.79 FEET (RECORDED N86°26'W 400.67 FEET), THENCE S1°02'44"W (RECORDED S0°02'38"E) 838.52 FEET TO THE POINT OF BEGINNING. CONTAINING 7.62 ACRES MORE OR LESS.



STATE OF MICHIGAN  
DEPARTMENT OF TREASURY  
LANSING

GRETCHEN WHITMER  
GOVERNOR

RACHAEL EUBANKS  
STATE TREASURER

**Bulletin 15 of 2019**  
**Inflation Rate Multiplier**  
**October 14, 2019**

**TO: Assessors and Equalization Directors**

**FROM: State Tax Commission**

**RE: Inflation Rate Multiplier for use in the 2020 capped value formula and the "Headlee" Millage Reduction Fraction (MRF) formula**

**Note:** The Calculation of the Inflation Rate Multiplier is set in statute. MCL 211.34d states:  
(l) "Inflation rate" means the ratio of the general price level for the state fiscal year ending in the calendar year immediately preceding the current year divided by the general price level for the state fiscal year ending in the calendar year before the year immediately preceding the current year.  
(f) "General price level" means the annual average of the 12 monthly values for the United States consumer price index for all urban consumers as defined and officially reported by the United States department of labor, bureau of labor statistics.

Based on this statutory requirement, the calculation for 2020 is as follows:

1. The 12 monthly values for October 2017 through September 2018 are averaged.
2. The 12 monthly values for October 2018 through September 2019 are averaged.
3. The ratio is calculated by dividing the average of column 2 by the average of column 1.

The specific numbers from the US Department of Labor, Bureau of Labor Statistics are as follows:

Oct-17	246.663	Oct-18	252.885
Nov-17	246.669	Nov-18	252.038
Dec-17	246.524	Dec-18	251.233
Jan-18	247.867	Jan-19	251.712
Feb-18	248.991	Feb-19	252.776
Mar-18	249.554	Mar-19	254.202
Apr-18	250.546	Apr-19	255.548
May-18	251.588	May-19	256.092
Jun-18	251.989	Jun-19	256.143
Jul-18	252.006	Jul-19	256.571
Aug-18	252.146	Aug-19	256.558
Sep-18	252.439	Sep-19	256.759
<b>Average</b>	<b>249.749</b>		<b>254.376</b>
		<b>Ratio</b>	<b>1.019</b>
		<b>% Change</b>	<b>1.9%</b>

Local units **cannot** develop or adopt or use an inflation rate multiplier other than 1.019 in 2020. It is not acceptable for local units to indicate to taxpayers that you do not know how the multiplier is developed.

➤ **Inflation Rate Multiplier Used in the 2020 Capped Value Formula**

The inflation rate, expressed as a multiplier, to be used in the 2020 Capped Value Formula is 1.019.

The 2020 Capped Value Formula is as follows:

$$\mathbf{2020\ CAPPED\ VALUE = (2019\ Taxable\ Value - LOSSES) \times 1.019 + ADDITIONS}$$

The formula above does not include 1.05 because the inflation rate multiplier of 1.019 is lower than 1.05.

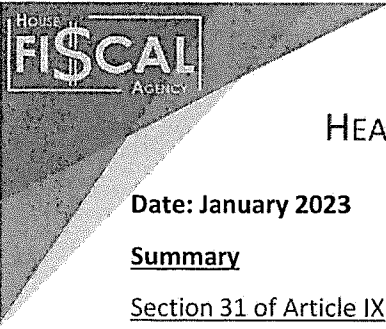
➤ **Inflation Rate Multiplier Used in 2020 "Headlee" Calculations**

The inflation rate multiplier of 1.019 shall ALSO be used in the calculation of the 2020 "Headlee" Millage Reduction Fraction required by Michigan Compiled Law (MCL) 211.34d. The formula for calculating the 2020 "Headlee" Millage Reduction Fraction (MRF) is as follows:

$$\mathbf{2020\ MRF = \frac{(2019\ Taxable\ Value - LOSSES) \times 1.019}{2020\ Taxable\ Value - ADDITIONS}}$$

- The following is a listing of the inflation rate multipliers used in the Capped Value and "Headlee" calculations since the start of Proposal A:

1995	1.026
1996	1.028
1997	1.028
1998	1.027
1999	1.016
2000	1.019
2001	1.032
2002	1.032
2003	1.015
2004	1.023
2005	1.023
2006	1.033
2007	1.037
2008	1.023
2009	1.044
2010	0.997
2011	1.017
2012	1.027
2013	1.024
2014	1.016
2015	1.016
2016	1.003
2017	1.009
2018	1.021
2019	1.024
2020	1.019



# LEGISLATIVE SNAPSHOT

## HEADLEE ROLLBACKS AND MILLAGE REDUCTION FRACTION

Date: January 2023

Analyst: Holly Kuhn

### Summary

Section 31 of Article IX of the Michigan Constitution—one of several sections added in 1978 commonly known as the “Headlee Amendments”—provides that if a tax base of a local unit of government is broadened, then the tax rate on that base must be proportionally reduced so that property tax revenues can increase no more than the rate of inflation for that year. This is referred to as a “Headlee rollback”: if taxable value (TV) goes up, then the millage rate generally must be reduced.

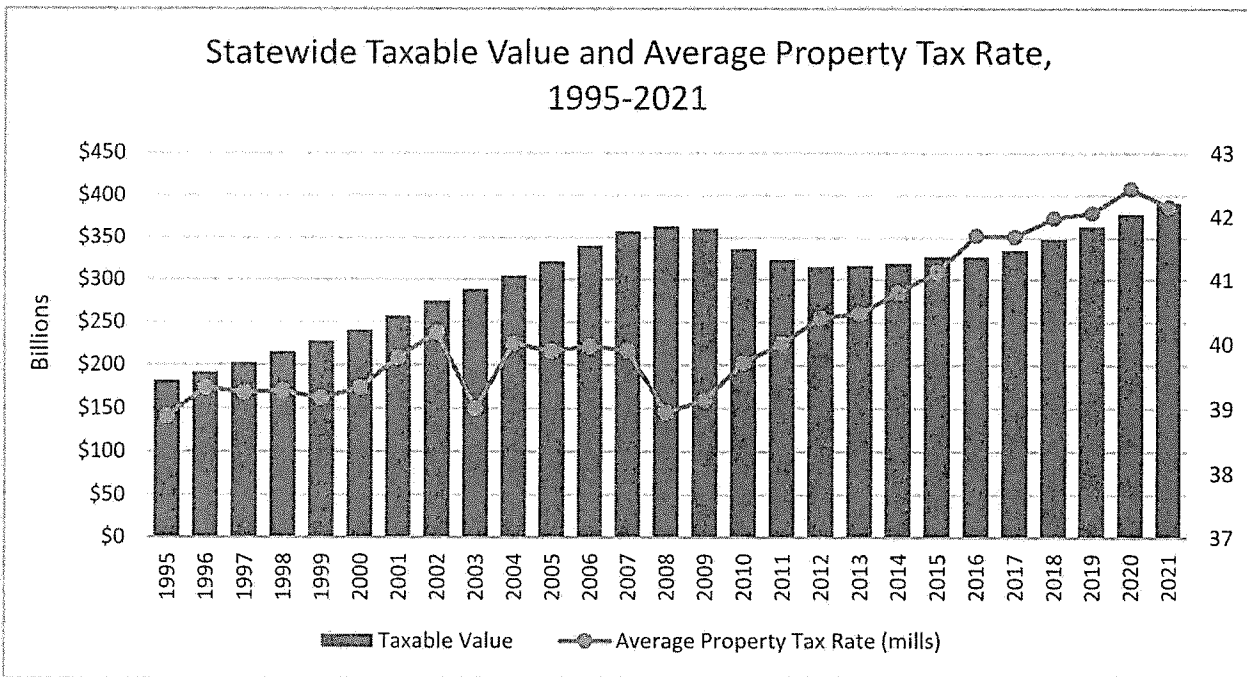
Each local taxing jurisdiction must calculate its own millage reduction fraction (MRF) according to the following formula:

$$\text{Millage Reduction Fraction} = \frac{(\text{Previous year's TV} - \text{losses}) * \text{Inflation Rate Multiplier}}{(\text{Current year's TV} - \text{additions})}$$

A Headlee rollback applies to the average increase in TV across a taxing jurisdiction, so local property tax revenues cannot grow at a rate greater than inflation unless an additional tax (known as a “Headlee override”) is approved by voters. Proposal A, passed in 1994, also restricts local property tax revenues.<sup>1</sup>

### Taxable Value and Millage Rate

The graph below shows the yearly total statewide taxable value and average property tax millage from 1995 (after the passage of Proposal A) to 2021. Without the presence of Headlee overrides, millage rates would generally have to decrease when TV increases so that the property tax revenue growth for each local taxing jurisdiction is no greater than the rate of inflation.



Source: Michigan Department of Treasury

<sup>1</sup> Proposal A limits how much the TV of an individual parcel can increase in a given year (at the lesser of 5% or the rate of inflation). Selling property can result in an “uncapping” or “pop-up” of that parcel’s TV, which can trigger a Headlee rollback for the entire taxing jurisdiction.

Statewide taxable value reached approximately \$392 billion in 2021, and the average millage rate was 42.16. This represents an increase in TV from 2020 (approximately \$378 billion) and a decrease in average millage rate (42.44, the highest since the passage of Proposal A). 2021 is the first year since 2017 that total TV has risen while the average millage rate has fallen.

**Additional Resources**

- For more information on the Headlee Amendments and Proposal A: Citizens Research Council, [Michigan's Overlapping Property Tax Limitations Create an Unsustainable Municipal Finance System](#)
- For a list of the annual inflation rate multipliers used since 1995: Michigan Department of Treasury, [Bulletin 17 of 2022: Inflation Rate Multiplier for 2023](#)

# Headlee Rollback and Headlee Override

## Introduction

The term “Headlee Rollback” became part of municipal finance lexicon in 1978 with the passage of the Headlee Amendment to Michigan’s Constitution. In a nutshell, Headlee requires a local unit of government to reduce its millage when annual growth on existing property is greater than the rate of inflation. As a consequence, the local unit’s millage rate gets “rolled back” so that the resulting growth in property tax revenue, community-wide, is no more than the rate of inflation. A “Headlee override” is a vote by the electors to return the millage to the amount originally authorized via charter, state statute, or a vote of the people, and is necessary to counteract the effects of the “Headlee Rollback.”

## Impact of Headlee Amendment

Since the passage of the Headlee Amendment, units of government are required to annually calculate a Headlee rollback factor. The annual factor is then added to Headlee rollback factors determined in prior years resulting in a cumulative Headlee rollback factor sometimes referred to as the “millage reduction fraction.” This total “millage reduction fraction” is then applied to the millage originally authorized by charter, state statute, or a vote of the people. In summary, the actual mills available to be levied by a unit of local government is the product of the authorized millage rate times the total millage reduction fraction. This is known as the “Headlee maximum allowable millage.”

## Impact of Proposal A

Prior to Proposal A legislation passed in 1994, local governments were allowed to “roll up” their millage rates when growth on existing property was less than inflation. “Roll ups” were a self-correcting mechanism that allowed local governments to naturally recapture taxing authority lost due to Headlee rollbacks in prior years. A local government could only “roll up” its millage rate to the amount originally authorized by charter, state statute, or a vote of the people.

Additions to taxable value (such as newly constructed property) are typically excluded (or exempt) from the Headlee roll back calculation. The 1994 General Property Tax Act changes did not specifically define “uncapped values” (increases resulting primarily from property transfers) as exempt.

## Result

Although it might appear that a community with an annual increase in uncapped property values would benefit monetarily, uncapped values are treated as growth on existing property and trigger Headlee rollbacks. For local governments levying at their Headlee maximum authorized millage, rolling back the maximum authorized millage rate reduces the revenue that would have been generated from these increased property values. The increase in the taxable value of property not transferred is capped at the lesser of inflation or five percent. Even though the taxable value of a particular piece of property increases at the rate of inflation, the millage rate for the entire community is “rolled back” as a result of the increase in the total taxable value of the community. The net result—a less than inflationary increase in the actual dollars received from property taxes. Consequently, the 1994 change to the General Property Tax Act has prevented local governments from being able to share the benefits of any substantial market growth in existing property values.

Based on System Failure: Michigan’s Broken Municipal Finance Model. Prepared for the Michigan Municipal League by Plante and Moran, PLLC, March, 2004