

TOWNSHIP OF EVART

County of Osceola
State of Michigan

Budget

Fiscal Year End: March 31, 2019



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Fund Introduction

On the following pages you will find the Evert Township Fiscal Year ending 3-31-19 budget. The budget is the financial document presenting the estimated revenues and expenditures on an annual basis. Each budgeted fund begins with an overview page, then on the following page(s) the revenues and expenditures are presented on a line item basis to provide details to anyone who wishes to see them. The General Fund is the main operating fund of our township. Each departmental budget is presented in detail within these pages. Several major revenue sources flow through the general fund including property taxes and state revenue sharing. The general fund has one (1) millage for township operating which is currently at 0.7861 mill, rolled back from 1 mill.

The Road Fund, as its name implies, is restricted to the construction and maintenance of Evert Township roads. It is funded with a millage put in place by the voters in 2015 to levy 1 mill for 6 years, 2016-2021 inclusive. Due to rollback, this is currently at 0.9867 mill.

The Lake Lure Receiving Fund is funded by the Lake Lure Special Assessment General Obligation Limited Tax, Series 2012 Bond. The Special Assessment is collected by the township on the Winter tax statements from owners of property benefiting from the DAM IMPROVEMENT PROJECT. This fund is restricted and is only used to pay the registered principal, registered interest, and Bond Paying Agent Fee.

The Lake Lure Capital Projects Fund is in conjunction with the Lake Lure Receiving Fund. Monies in this account must remain untouched until the bond issue is totally settled, which is estimated to be in May of 2022. Once the bond issue is fully paid the balance *remaining* in the two (2) SA funds will be equally divided per lot among the lot owners. This fund does not have an accompanying budget included in this document.

The Tax Receiving Fund is used to account for all property tax monies collected during the winter tax season. This fund is a “fiduciary fund” and therefore does not have an accompanying budget included in this document.

The Tax Disbursement Fund is used to disburse the property tax monies from the Tax Receiving Fund to the appropriate agencies, ie: Evert Public Schools, Mecosta-Osceola Intermediate School District, Osceola County (Road Patrol, Commission on Aging, EMS), Evert Township operating, and Evert Township Roads. This fund does not have an accompanying budget included in this document.

Overview

General Fund

	FY End <u>Actual 3-31-17</u>	FY End 3-31-18 <u>Adopted 3-31-17</u>	FY End <u>Estimated 3-31-18</u>	FY End <u>Budget 3-31-19</u>
Revenues	\$197,609.56	\$161,800.00	\$186,401.00	\$191,086.00
Transfers In		16,357.00		
Transfers Out				
Expenditures	<u>(144,875.27)</u>	<u>(178,157.00)</u>	<u>(170,592.06)</u>	<u>(190,904.07)</u>
Net	\$ 52,734.29	\$ 0.00	\$ 15,808.94	\$ 181.93
Fund Balance	\$ 91,513.71		\$ 107,322.65	\$107,504.58

Evert Township

FY Ending 3-31-2019 Proposed Budget

Account Number	Account Description	2017 Actual	2018 Adopted Budget	2018 Estimated	2018-19 Proposed Budget
Fund: 101 – General Fund					
REVENUES					
Activity: 000					
402	Current Real Property Tax	35,620.64	40,000.00	35,888.62	40,000.00
410	Current Personal Tax			1,050.09	1,900.00
411	Delinquent Real Tax	5,183.11	1,000.00	6,582.74	3,000.00
412	Delinquent Personal Tax			914.87	950.00
426	Swampland Distrib. (SOM)			1,054.89	1,000.00
445	Penalty on Taxes	1,083.98		416.90	450.00
447	Administration Fee (Restricted)		100.00	11,000.00	13,000.00
574	State Revenue Sharing	114,323.00	116,400.00	123,622.00	126,000.00
575	Metro Authority (Restricted)	3,587.23	2,500.00	3,495.31	3,400.00
665	Interest on Checking	27.35	600.00	36.16	36.00
675	Hall Rent	980.00	1,000.00	1,000.00	1,000.00
676	Street Light Reimbursement		0.00	132.59	150.00
687	Insurance Refunds	0.00	0.00	0.00	0.00
*	Municipal Retirement	35,135.36			
	Transfer into Budget		16,357.00		
699	Miscellaneous Revenue	<u>1,668.89</u>	<u>200.00</u>	<u>333.15</u>	<u>200.00</u>
	REVENUES TOTAL:	\$ 197,609.56	\$178,157.00	\$185,527.32	\$ 191,086.00

Account numbers have been added and/or changed within our revenue account to comply with the State of Michigan’s new Chart of Accounts, as well as to better present data to you in a more comprehensive manner.

*Municipal Retirement was tracked through revenues in the past, however is now being tracked through a liability account within the General Fund. These are benefits paid out to retirees and only flow through the account from Brighthouse Investments to the benefactor. Tracking this through revenues is the reason the revenues are higher for the 2016-17 fiscal year.

Overview

General Fund – Pension Plan

	FY End <u>Actual 3-31-17</u>	FY End 3-31-18 <u>Adopted 3-31-17</u>	FY End <u>Estimated 3-31-18</u>	FY End <u>Budget 3-31-2019</u>
Expenditures	(\$ 5,794.56)	(\$ 7,500.00)	(\$ 8,141.12)	(\$ 7,500.00)

Notes:

Township contributes 12% of actual wages paid into a retirement fund administered by MetLife. This defined contribution pension plan was adopted July 1, 1991 and amended April 1, 2011.

Positions included in this retirement plan currently are: Supervisor, Clerk, Treasurer, Board of Review Members, Deputies, and Assessor.

Evert Township

FY Ending 3-31-2019 Proposed Budget

Account Number	Account Description	2017 Actual	2018 Adopted Budget	2018 Estimated	2018-19 Proposed Budget
Fund: 101 General Fund					
Activity – Pension Plan					
717	Defined Pension Contrib.	(\$5,474.56)	(\$7,180.00)	(\$7,821.12)	(\$7,180.00)
716	Defined Pension Expend.	(\$ 320.00)	(\$ 320.00)	(320.00)	(320.00)
	TOTAL EXPENDITURES:	(\$5,794.56)	(\$7,500.00)	(\$8,141.12)	(\$7,500.00)

Overview

General Fund – Township Board

	<u>FY End Actual 3-31-17</u>	<u>FY End 3-31-18 Adopted 3-31-17</u>	<u>FY End Estimated 3-31-18</u>	<u>FY End Budget 3-31-2019</u>
Expenditures	(\$ 5,556.53)	(\$ 5,965.00)	(\$ 6,275.60)	(\$ 6,715.00)

Notes:

Costs associated with the Board of Trustees

Township Board meetings are held on the first Tuesday of each month. If this falls on a holiday or election day, the regular board meeting Will be held on Thursday of the same week. Time of Board meeting is 7:00 p.m.



Left to Right: Stephen Campbell, Sarah Parsons, Supervisor Chad Booher, Treasurer Martha Hartman, Clerk Denise Custer

Evert Township

FY Ending 3-31-2019 Proposed Budget

Account Number	Account Description	2017 Actual	2018 Adopted Budget	2018 Estimated	2018-19 Proposed Budget
Fund: 101 General Fund					
Activity: 103 - Township Board					
229.05	Medicare	31.32	35.00	37.00	35.00
702	Trustee Salary	2,880.00	2,880.00	2,880.00	2,880.00
707	Per Diem	1,440.00	1,500.00	1,799.00	2,000.00
728	Supplies	50.00	150.00	0.00	150.00
752	Office Supplies	0.00	0.00	0.00	0.00
851	Postage	0.00	0.00	0.00	0.00
861	Mileage	0.00	100.00	54.16	100.00
900	Printing	36.90	50.00	333.38	300.00
958	Township Dues	953.31	1,000.00	972.06	1,000.00
960	Education	165.00	250.00	200.00	250.00
Activity Total: 103 – Township Board		5,556.53	5,965.00	6,275.60	6,715.00

Overview

General Fund – Supervisor

	<u>FY End Actual 3-31-17</u>	<u>FY End 3-31-18 Adopted 3-31-17</u>	<u>FY End Estimated 3-31-18</u>	<u>FY End Budget 3-31-2019</u>
Expenditures	(\$ 22,703.44)	(\$ 9,940.00)	(\$ 7,200.00)	(\$ 8,550.00)

Notes:

For many years, in Evert Township, the supervisor held the combined job description of Supervisor/Assessor. After the election of November, 2016 the supervisor and assessor positions were split.

The Supervisor MAY appoint a deputy. Supervisor Booher chose not to appoint a deputy.

Evert Township

FY Ending 3-31-2019 Proposed Budget

Account Number	Account Description	2017 Actual	2018 Adopted Budget	2018 Estimated	2018-19 Proposed Budget
Fund: 101 General Fund					
Activity: 171 – Supervisor					
229.05	Medicare		55.00	50.00	60.00
702	Salary	17,092.00	3,740.00	3,740.00	3,740.00
728	Office Supplies	795.00	1,000.00	0.00	1,000.00
851	Postage	891.48	1,100.00	0.00	100.00
860	Mileage	268.60	500.00	0.00	250.00
861	County BSA Printing	3,114.00	3,200.00	3,200.00	3,200.00
900	Printing	0.00	0.00	0.00	0.00
960	Education	409.00	400.00	210.00	200.00
962	Misc. – Deputy	133.36	0.00	0.00	0.00
980	Equipment Purchase	0.00	0.00	0.00	0.00
Activity Total: 171 – Supervisor		22,703.44	9,940.00	7,200.00	8,550.00

Overview

General Fund – Elections

	FY End <u>Actual 3-31-17</u>	FY End 3-31-18 <u>Adopted 3-31-17</u>	FY End <u>Estimated 3-31-18</u>	FY End <u>Budget 3-31-2019</u>
Expenditures	(\$ 4,466.25)	(\$ 7,220.00)	(\$ 0.00)	(\$ 4,620.00)

Notes:

There were no elections during the fiscal year of 4-01-17 through 3-31-18.
 There are two (2) scheduled elections for the fiscal year of 4-01-18 through 3-31-19
 These are scheduled for: August 7, 2018 and November 6, 2018

Evert Township

FY Ending 3-31-2019 Proposed Budget

Account Number	Account Description	2017 Actual	2018 Adopted Budget	2018 Estimated	2018-19 Proposed Budget
Fund: 101 General Fund					
Activity: 262 – Elections					
702	Inspectors	1,883.50	1,800.00	0.00	2,000.00
728	Office Supplies	0.00	0.00	0.00	200.00
860	Mileage	134.80	120.00	0.00	120.00
900	Printing	0.00	200.00	0.00	200.00
962	Schooling/Machine Setup	2,097.95	2,100.00	0.00	2,100.00
Activity Total: 262 – Elections		4,116.25	4,220.00	0.00	4,620.00

Overview

General Fund – Clerk

	FY End <u>Actual 3-31-17</u>	FY End 3-31-18 <u>Adopted 3-31-17</u>	FY End <u>Estimated 3-31-18</u>	FY End <u>Budget 3-31-2019</u>
Expenditures	(\$ 15,293.11)	(\$ 16,453.00)	(\$ 15,761.54)	(\$ 16,453.00)

Notes

A clerk MUST appoint a deputy to serve on his/her behalf during his/her absence. A deputy is a non-voting member of the Board.

The current Deputy Clerk is Kathleen Elder.

Evert Township

FY Ending 3-31-2019 Proposed Budget

Account Number	Account Description	2017 Actual	2018 Adopted Budget	2018 Estimated	2018-19 Proposed Budget
Fund: 101 General Fund					
Activity: 215 – Clerk					
229.05	Medicare	215.88	215.00	191.29	215.00
702	Salary	14,388.00	14,388.00	14,388.00	14,388.00
707	Fees & Per Diem	0.00	0.00	0.00	0.00
725	Deputy Clerk Salary			200.00	200.00
752	Office Supplies	91.37	800.00	297.88	800.00
790	Books	0.00	0.00	0.00	0.00
850	Communication	0.00	0.00	0.00	0.00
851	Postage	50.06	250.00	0.00	250.00
861	Mileage	28.80	100.00	114.48	100.00
900	Printing	0.00	0.00	0.00	0.00
915	Bond	0.00	0.00	0.00	0.00
960	Education	319.00	500.00	569.89	500.00
962	Misc. Deputy	200.00	200.00	See 725 Above	0.00
Activity Total: 215 – Clerk		15,293.11	16,453.00	15,761.54	16,453.00

Overview

General Fund – Auditing

	<u>FY End Actual 3-31-17</u>	<u>FY End 3-31-18 Adopted 3-31-17</u>	<u>FY End Estimated 3-31-18</u>	<u>FY End Budget 3-31-2019</u>
Notes:				
Expenditures	(0.00)	(\$ 2,700.00)	(\$ 3,350.00)	(\$ 700.00)

Evert Township books are audited bi-annually by Baird, Cotter, & Bishop, P.C.

Fiscal year ending 3-31-2019 is not an audit year, however QuickBooks was implemented during the 17-18 fiscal year, therefore; a meeting with the accountants is warranted to be sure all is being recorded in the correct accounts.

Evert Township

FY Ending 3-31-2019 Proposed Budget

<u>Account Number</u>	<u>Account Description</u>	<u>2017 Actual</u>	<u>2018 Adopted Budget</u>	<u>2018 Estimated</u>	<u>2018-19 Proposed Budget</u>
Fund: 101	General Fund				
Activity: 223	Auditing				
801	Auditor	0.00	2,700.00	3,350.00	700.00
Activity Total: 223	Auditing	0.00	2,700.00	3,350.00	700.00

Overview

General Fund – Board of Review

	FY End <u>Actual 3-31-17</u>	FY End 3-31-18 <u>Adopted 3-31-17</u>	FY End <u>Estimated 3-31-18</u>	FY End <u>Budget 3-31-2019</u>
Expenditures	\$ 1,146.39	\$ 1,115.00	\$ 997.40	\$ 1,115.00

Notes:

The Evert Township Board of Review is comprised of three (3) members and one (1) alternate. They meet to hear taxpayers concerns in March, July, and December of each year.

The members are: Doug Derschied, William Lehman, Dennis Bryant, and alternate Aaron Maney.

Overview

General Fund – Treasurer

	FY End <u>Actual 3-31-17</u>	FY End 3-31-18 <u>Adopted 3-31-17</u>	FY End <u>Estimated 3-31-18</u>	FY End <u>Budget 3-31-2019</u>
Expenditures	(\$ 16,961.60)	(\$ 16,903.00)	(\$ 16,704.94)	(\$ 17,003.00)

Notes

The Treasurer MUST appoint a deputy to serve on his/her behalf during his/her absence. A deputy is a non-voting member of the Board.

The current Deputy Treasurer is Roberta Keysor

Evert Township

FY Ending 3-31-2019 Proposed Budget

Account Number	Account Description	2017 Actual	2018 Adopted Budget	2018 Estimated	2018-19 Proposed Budget
Fund: 101 General Fund					
Activity: 253 – Treasurer					
229.05	Medicare	208.63	215.00	215.00	215.00
702	Salary	14,388.00	14,388.00	14,388.00	14,388.00
707	Fees & Per Diem	0.00	0.00	0.00	0.00
725	Deputy Salary*			200.00	200.00
752	Office Supplies (Software)	1,121.06	800.00	1,066.94	1,200.00
851	Postage	664.71	800.00	700.00	800.00
900	Printing	50.00	100.00	135.00	100.00
915	Bond	0.00	0.00	0.00	0.00
962	Miscellaneous (Ed)	319.00	500.00	0.00	100.00
Activity Total: 253 – Treasurer		16,961.60	16,903.00	16,704.94	17,003.00

In the past the deputy's salary was included in the "Miscellaneous" account. This was split into its own account during the 2017-18 FY

Overview

General Fund – Assessor

	<u>FY End Actual 3-31-17</u>	<u>FY End 3-31-18 Adopted 3-31-17</u>	<u>FY End Estimated 3-31-18</u>	<u>FY End Budget 3-31-2019</u>
Expenditures	(\$ 4,445.52)	(\$ 28,600.00)	(\$ 29,135.71)	(\$ 32,685.00)

Notes

For many years the supervisor/assessor job descriptions were combined into one (1) position.

As of 4-01-2018 Kimber Westmaas was hired as Evert Township Assessor.

Evert Township

FY Ending 3-31-2019 Proposed Budget

Account Number	Account Description	2017 Actual	2018 Adopted Budget	2018 Estimated	2018-19 Proposed Budget
Fund: 101 General Fund					
Activity: 257 – Assessor					
229.5	Medicare	63.54	300.00	211.23	369.00
702	Salary	4,381.98	25,000.00	22,817.00	25,416.00
752	Supplies (software)		1,500.00	1,471.48	1,500.00
851	Postage		800.00	900.00	1,200.00
962	Miscellaneous		1,000.00	36.00	200.00
	*Contracted Labor			3,700.00	4,000.00
Activity Total: 257 – Assessor		4,445.52	28,600.00	29,135.71	32,685.00

Notes:

Due to issues found within our township, we have “stepped up” our number of parcels visited beyond the normal 20% per year. Extensive research is required in to bring the records to current. This additional manpower is compensated on an hourly basis as Contracted Labor.

Overview

General Fund – Cemetery

	<u>FY End Actual 3-31-17</u>	<u>FY End 3-31-18 Adopted 3-31-17</u>	<u>FY End Estimated 3-31-18</u>	<u>FY End Budget 3-31-2019</u>
Expenditures	(\$ 599.00)	(\$ 679.00)	(\$ 599.00)	(\$ 599.00)

Notes:

Evert Township owns one (1) cemetery. Founded in 1881 with deeds from Thomas Bennett and Henry Head to the “South Evert Burying Association of Evert Township”; **STRYKER CEMETERY** rests beneath a canopy of mature maple trees just south of Alexander Lake on 90th Avenue.

It has held many names throughout the years, including: Bennett Cemetery, Lake Cemetery, Head Burying Ground, and Stryker Cemetery.

Evert Township

FY Ending 3-31-2019 Proposed Budget

<u>Account Number</u>	<u>Account Description</u>	<u>2017 Actual</u>	<u>2018 Adopted Budget</u>	<u>2018 Estimated</u>	<u>2018-19 Proposed Budget</u>
Fund: 101 General Fund					
Activity: 567 – Cemetery					
950	Maintenance	<u>599.00</u>	<u>679.00</u>	<u>599.00</u>	<u>599.00</u>
Activity Total: 567 – Cemetery		599.00	679.00	599.00	599.00

Overview

General Fund – Town Hall

	FY End <u>Actual 3-31-17</u>	FY End 3-31-18 <u>Adopted 3-31-17</u>	FY End <u>Estimated 3-31-18</u>	FY End <u>Budget 3-31-2019</u>
Expenditures	(\$ 4,923.02)	(\$ 6,850.00)	(\$ 4,357.72)	(\$ 6,600.00)

Notes:

The Evert Township Hall is available for rent to residents and non-residents. A resident is charged \$25.00 and non-resident is charged \$50.00. There is a \$25.00 deposit required that is returned to the resident the month following the rental date if all is in order when they leave.

These movements of hall deposit are accounted for within a General Fund liability account.

Evert Township

FY Ending 3-31-2019 Proposed Budget

Account Number	Account Description	2017 Actual	2018 Adopted Budget	2018 Estimated	2018-19 Proposed Budget
Fund: 101 General Fund					
Activity: 265 – Town Hall					
775	Repairs & Maintenance	867.00	1,200.00	4.00	700.00
752	Supplies	368.73	800.00	21.71	500.00
801	Temporary Labor	1,240.00	1,400.00	1,315.00	1,400.00
918	Utilities	867.47	925.00	730.42	925.00
921	Natural Gas	913.82	1,025.00	800.00	1,025.00
962	Miscellaneous	150.00	500.00	900.91	500.00
964	Hall Cleaning	<i>formerly in Misc.</i>		550.00	550.00
975	Bldg. Improvements	500.00	1,000.00	35.68	1,000.00
Activity Total: 265 – Town Hall		4,923.02	6,850.00	4,357.72	6,600.00

Overview

General Fund – Legal Services

	<u>FY End Actual 3-31-17</u>	<u>FY End 3-31-18 Adopted 3-31-17</u>	<u>FY End Estimated 3-31-18</u>	<u>FY End Budget 3-31-2019</u>
Expenditures	(\$ 400.00)	(\$ 3,000.00)	(\$ 5,900.00)	(\$ 15,000.00)

Notes:

Evert Township has several important issues on the horizon with which legal assistance is necessary.

Evert Township

FY Ending 3-31-2019 Proposed Budget

<u>Account Number</u>	<u>Account Description</u>	<u>2017 Actual</u>	<u>2018 Adopted Budget</u>	<u>2018 Estimated</u>	<u>2018-19 Proposed Budget</u>
Fund: 101 General Fund					
Activity: 266 – Legal Services					
801	Attorney	400.00	3,000.00	5,900.00	15,000.00
Activity Total: 266 – Legal Services		400.00	3,000.00	5,900.00	15,000.00

Overview

General Fund – Fire Department

	FY End <u>Actual 3-31-17</u>	FY End 3-31-18 <u>Adopted 3-31-17</u>	FY End <u>Estimated 3-31-18</u>	FY End <u>Budget 3-31-2019</u>
Expenditures	(\$ 42,156.00)	(\$ 48,520.00)	(\$ 46,958.82)	(\$ 46,075.08)

Notes:

Evert Township is a member of the Evert Area Joint Fire Department. The Joint Fire Department is a joint venture of the City of Evert, and the townships of Evert, Orient, Osceola, and Sylvan. Each municipality has agreed to contribute an equivalent of up to one mill each year for fire protection. The dollar amount each township contributes to the Fire Operating budget is based on taxable value.

Evert Township

FY Ending 3-31-2019 Proposed Budget

Account Number	Account Description	2017 Actual	2018 Adopted Budget	2018 Estimated	2018-19 Proposed Budget
Fund: 101 General Fund					
Activity: 336 – Fire Department					
229.05	Medicare	0.00	0.00	10.44	10.44
336.01	FICA	0.00	0.00	44.64	44.64
702	Fire Board Member	540.00	720.00	720.00	720.00
817	Fire Truck	0.00	2,300.00	0.00	2,300.00
818	Fire Operating	<u>41,616.00</u>	<u>45,500.00</u>	<u>46,183.74</u>	<u>43,000.00</u>
Activity Total: 336 – Fire Department		42,156.00	48,520.00	46,958.82	46,075.08

Overview

General Fund – Contracted Services

	<u>FY End Actual 3-31-17</u>	<u>FY End 3-31-18 Adopted 3-31-17</u>	<u>FY End Estimated 3-31-18</u>	<u>FY End Budget 3-31-2019</u>
Expenditures	(\$ 258.18)	(\$ 2,329.00)	(\$ 0.00)	(\$ 0.00)

Evert Township

FY Ending 3-31-2019 Proposed Budget

<u>Account Number</u>	<u>Account Description</u>	<u>2017 Actual</u>	<u>2018 Adopted Budget</u>	<u>2018 Estimated</u>	<u>2018-19 Proposed Budget</u>
Fund: 101	General Fund				
Activity: 446	Contracted Services				
818	Highway/Streets	<u>258.18</u>	<u>2,329.00</u>	<u>0.00</u>	<u>0.00</u>
Activity Total: 446	- Contracted Services	258.18	2,329.00	0.00	0.00

Overview

General Fund – Street Lights

	<u>FY End Actual 3-31-17</u>	<u>FY End 3-31-18 Adopted 3-31-17</u>	<u>FY End Estimated 3-31-18</u>	<u>FY End Budget 3-31-2019</u>
Expenditures	<i>formerly misc. (000-699)</i>		(\$ 306.00)	(\$ 300.00)

Notes:

In the past the street lights were included in Account 000-699 Miscellaneous.
Chippewa Plastics reimburses Evert Township annually for ½ the cost of the energy to run the street light.

Evert Township

FY Ending 3-31-2019 Proposed Budget

<u>Account Number</u>	<u>Account Description</u>	<u>2017 Actual</u>	<u>2018 Adopted Budget</u>	<u>2018 Estimated</u>	<u>2018-19 Proposed Budget</u>
Fund: 101 General Fund					
Activity: 448 – Street Lights					
920	Street Lighting	<i>formerly in Misc</i>		306.00	<u>300.00</u>
Activity Total: 448 – Street Lights					

Overview

General Fund – Waste Disposal

	FY End <u>Actual 3-31-17</u>	FY End 3-31-18 <u>Adopted 3-31-17</u>	FY End <u>Estimated 3-31-18</u>	FY End <u>Budget 3-31-2019</u>
Expenditures	<i>formerly in Misc. 000-699</i>		(\$ 3,504.00)	(\$ 4,000.00)

Notes:

Evert Township provides to its residents two (2) trash days per year. They are held at the Evert VFW post on the 3rd Saturday in May and the 2nd Saturday in September. Drop off begins at 8am and lasts until the dumpsters are full.

In the past this activity was accounted for within the “miscellaneous” account of the General Fund

Evert Township

FY Ending 3-31-2019 Proposed Budget

Account Number	Account Description	2017 Actual	2018 Adopted Budget	2018 Estimated	2018-19 Proposed Budget
Fund: 101 General Fund					
Activity: 528 – Waste Disposal					
919	Waste Disposal	<i>formerly in Misc.</i>		3,504.00	4,000.00
Activity Total: 528 – Waste Disposal				3,504.00	4,000.00

Overview

General Fund – Recreation

	FY End <u>Actual 3-31-17</u>	FY End 3-31-18 <u>Adopted 3-31-17</u>	FY End <u>Estimated 3-31-18</u>	FY End <u>Budget 3-31-2019</u>
Expenditures	(\$ 800.00)	(\$ 800.00)	(\$ 800.00)	(\$ 800.00)

Notes:

Each year Evert Township contributes to two (2) recreational organizations. This contribution is restricted to equipment purchase(s). Rose Lake Youth Camp was formerly accounting for within the Miscellaneous Expense Account (000-690)

Evert Township

FY Ending 3-31-2019 Proposed Budget

<u>Account Number</u>	<u>Account Description</u>	<u>2017 Actual</u>	<u>2018 Adopted Budget</u>	<u>2018 Estimated</u>	<u>2018-19 Proposed Budget</u>
Fund: 101 General Fund					
Activity: 756 – Recreation					
962	Evert Area Recreation	500.00	500.00	500.00	500.00
963	Rose Lake Youth Camp	300.00	300.00	300.00	300.00
Activity Total: 756 – Recreation		800.00	800.00	800.00	800.00

Overview

General Fund – Library

	FY End <u>Actual 3-31-17</u>	FY End 3-31-18 <u>Adopted 3-31-17</u>	FY End <u>Estimated 3-31-18</u>	FY End <u>Budget 3-31-2019</u>
Expenditures	(\$ 14,644.62)	(\$ 14,700.00)	(\$ 15,065.32)	(\$ 15,488.99)

Notes:

Evert Public Library is a joint venture of the City of Evert, Osceola Township and Evert Township. The dollar amount each township owes to the operation of the library is based on each township’s taxable value.

Evert Township

FY Ending 3-31-2019 Proposed Budget

<u>Account Number</u>	<u>Account Description</u>	<u>2017 Actual</u>	<u>2018 Adopted Budget</u>	<u>2018 Estimated</u>	<u>2018-19 Proposed Budget</u>
Fund: 101 General Fund					
Activity: 790 – Library					
950	Aid to Other Govt.	<u>14,644.62</u>	<u>14,700.00</u>	<u>15,065.32</u>	<u>15,488.99</u>
Activity Total: 790 – Library		14,644.62	14,700.00	15,065.32	15,488.99

Overview

General Fund – Insurances

	<u>FY End Actual 3-31-17</u>	<u>FY End 3-31-18 Adopted 3-31-17</u>	<u>FY End Estimated 3-31-18</u>	<u>FY End Budget 3-31-2019</u>
Expenditures	(\$ 4,294.00)	(\$ 5,100.00)	(\$ 4,894.00)	(\$ 5,100.00)

Evert Township

FY Ending 3-31-2019 Proposed Budget

Account Number	Account Description	2017 Actual	2018 Adopted Budget	2018 Estimated	2018-19 Proposed Budget
Fund: 101 General Fund					
Activity: 925 – Insurances					
917	Worker’s Comp	862.00	1,500.00	1,396.00	1,500.00
944	Municipal Package	3,432.00	3,600.00	3,498.00	3,600.00
Activity Total: 925 – Insurances		4,294.00	5,100.00	4,894.00	5,100.00

Overview

General Fund – Miscellaneous

	<u>FY End Actual 3-31-17</u>	<u>FY End 3-31-18 Adopted 3-31-17</u>	<u>FY End Estimated 3-31-18</u>	<u>FY End Budget 3-31-2019</u>
Expenditures	(\$ 3,627.61)	(\$ 5,954.00)	(\$ 640.89)	(\$ 1,600.00)

Notes:

The miscellaneous fund once held the following expenses: street lighting, Rose Lake Youth Camp, hall cleaning, and waste disposal in addition to those still remaining within this account. During the 2017-18 FY those listed above were placed into their own accounts for better traceability.

The Miscellaneous account now holds expenses such as: VFW (use of parking lot), Osceola-Lake Conservation District, Personnel to work tire days, etc.

Evert Township

FY Ending 3-31-2019 Proposed Budget

	<u>Account Number</u>	<u>Account Description</u>	<u>2017 Actual</u>	<u>2018 Adopted Budget</u>	<u>2018 Estimated</u>	<u>2018-19 Proposed Budget</u>
Fund:	101	General Fund				
Activity:	000	Miscellaneous				
	699	Miscellaneous Exp.	3,627.61	5,954.00	640.89	1,600.00
Activity Total – 000		Miscellaneous	3,627.61	5,954.00	640.89	1,600.00

Overview

Road Fund

	FY End <u>Actual 3-31-17</u>	FY End 3-31-18 <u>Adopted 3-31-17</u>	FY End <u>Estimated 3-31-18</u>	FY End <u>Budget 3-31-19</u>
Remaining in Checking Account On 4/01 of current year	90,752.65	72,969.68	72,969.68	60,502.18
Revenues	\$ 49,824.57	\$ 49,807.00	\$ 51,560.10	\$ 52,000.00
Transfers of funds				
Expenditures	<u>(\$ 67,607.54)</u>	<u>(\$ 64,500.00)</u>	<u>(\$ 64,027.60)</u>	<u>\$ 60,502.18</u>
Balance at end of FY:	\$ 72,969.68	\$ 58,276.68	\$ 60,502.18	\$ 52,000.00

Notes:

Revenues are received during the Winter Tax Season (Dec-Feb). The road work is done most generally throughout the following summer. So, revenue is generated toward the end of the fiscal year and spent during the following fiscal year.

Proposed Projects:

Crush, shape and pave 3 Mile Road between 80 th and 90 th Avenues	\$ 43,500.00
Gravel to be placed per Township recommendation (cost estimate \$290/load = 59 loads)	<u>17,502.18</u>
TOTAL EXPENDITURES:	\$ 60,502.18

Lake Lure Special Assessment Fund

PROJECTED REVENUES: \$ 14,252.91

EXPENDITURES:

Registered Interest Due:	\$	819.00
Annual Maintenance of Bond		250.00
Registered Principal Due		<u>13,000.00</u>

TOTAL EXPENDITURES: \$ 14,069.00

DEBT RETIREMENT: \$ 183.91

YEAR END FUND BALANCE \$ 0.00

DEBT SERVICE SCHEDULE
THE HUNTINGTON NATIONAL BANK
 Effective: 07/24/2017



Issuer: EVART TWP MI SPEC ASSESS TX BD 12		EVARTMISA12		Balance
Pay#	Date	Interest	Principal	
1	05/01/2013	1,360.02	0.00	125,000.00
2	11/01/2013	1,249.00	0.00	125,000.00
3	05/01/2014	1,249.00	0.00	125,000.00
4	11/01/2014	1,249.00	0.00	125,000.00
5	05/01/2015	1,249.00	0.00	125,000.00
*	07/01/2015	57.50	25,000.00 C	100,000.00
6	11/01/2015	1,076.50	0.00	100,000.00
7	05/01/2016	1,076.50	0.00	100,000.00
8	11/01/2016	1,076.50	0.00	100,000.00
9	05/01/2017	1,076.50	10,000.00	90,000.00
*	07/15/2017	74.00	15,000.00 C	75,000.00
10	11/01/2017	819.00	0.00	75,000.00
11	05/01/2018	819.00	13,000.00	62,000.00
12	11/01/2018	708.50	0.00	62,000.00
13	05/01/2019	708.50	18,000.00	44,000.00
14	11/01/2019	542.00	0.00	44,000.00
15	05/01/2020	542.00	18,000.00	26,000.00
16	11/01/2020	344.00	0.00	26,000.00
17	05/01/2021	344.00	18,000.00	8,000.00
18	11/01/2021	110.00	0.00	8,000.00
19	05/01/2022	110.00	8,000.00	0.00
Total		15,840.52	125,000.00	

Historical Assessed and Taxable Values

(As of Equalization time each year)

<u>YEAR</u>		<u>ASSESSED VALUE</u>	<u>TAXABLE VALUE</u>
2018	Tentative	\$ 68,000,000	\$ 54,051,833
2017		66,741,600	51,629,962
2016		63,616,700	50,217,703
2015		57,739,300	48,815,417
2014		56,840,200	48,654,280
2013		56,282,100	47,404,447
2012		55,968,500	46,950,828
2011		63,383,400	49,104,586