



2015 General Fund Budget

" Proposed ~ Revision 3"

.... November 11, 2014

**GRAND BLANC TOWNSHIP
GENERAL FUND
PROPOSED BUDGET
2015**

11/11/2014

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	2012 Budget	2013 Budget	2014 Budget	2015 Proposed
Revenue - General	\$ 11,459,823	\$ 11,984,520	\$ 11,250,981	\$ 11,739,180.00
Revenue - Police	\$ 1,382,344	\$ 1,278,208	\$ 1,252,172	\$ 1,270,520.00
	\$ 12,842,166	\$ 13,262,728	\$ 12,503,153	\$ 13,009,700.00
Minus Road Financing	\$ 350,000	\$ 750,000		
Total Operating Revenue	\$ 12,492,166	\$ 12,512,728	\$ 12,503,153	\$ 13,009,700.00
Appropriations	\$ 1,966,264	\$ 1,481,887	\$ 1,277,120	\$ 1,458,600
Assessing	\$ 346,788	\$ 396,494	\$ 379,608	\$ 470,090
Building Department	\$ 255,901	\$ 430,888	\$ 263,200	\$ 361,427
Buildings & Grounds	\$ 121,609	\$ 169,900	\$ 176,200	\$ 176,200
Clerk	\$ 162,790	\$ 173,034	\$ 193,069	\$ 261,813
Code Enforcement	\$ 83,560	\$ -	\$ -	\$ -
Election	\$ 83,200	\$ 26,448	\$ 83,208	\$ 48,500
Finance	\$ 469,656	\$ 485,659	\$ 480,076	\$ 332,458
Fire Commission	\$ 569,481	\$ 537,500	\$ 526,300	\$ 526,300
Fire Inspection	\$ 9,425	\$ -	\$ -	\$ -
GIS - IT	\$ 341,525	\$ 361,636	\$ 363,540	\$ 385,058
Legal Expenses	\$ 126,800	\$ 152,100	\$ 145,000	\$ 145,000
Legislative Board	\$ 208,684	\$ 234,855	\$ 194,999	\$ 189,135
Planning	\$ 140,372	\$ 108,985	\$ 192,763	\$ 137,149
Police	\$ 5,924,631	\$ 6,154,334	\$ 6,339,311	\$ 6,536,105
Public Service	\$ 1,613,691	\$ 2,083,707	\$ 1,336,117	\$ 1,493,555
Township Manager	\$ 55,708	\$ 98,984	\$ 91,740	\$ 106,356
Treasurer	\$ 325,736	\$ 366,317	\$ 371,758	\$ 361,050
Total	\$ 12,805,823	\$ 13,262,728	\$ 12,414,009	\$ 12,988,797
Minus Road Funding	\$ 350,000	\$ 750,000		
Operating Expenditures	\$ 12,455,823	\$ 12,512,728	\$ 12,414,009	\$ 12,988,797
				\$ 20,903

Revenue Line Item	R E V E N U E LINE ITEM	2012 Actual Budget	2013 Adopted Budget	2013 Amended Budget	2013 YTD 6/30/2013	2014 Amended Budget	2014 YTD 7/31/14 Activity	2015 Proposed Budget
#101-000	#101 - 000 Campus Project/Trans Out							
403.000	Current Real Property TaxTownship Operating Millage on Property Winter Tax for 2014 is 4.565 mills of which 0.7 mills is dedicated to the police building bond. GC typically purchases our delinquent real property tax roll from us	\$ 4,881,055	\$ 4,578,695	\$ 4,578,695	\$ 4,409,122	\$ 4,524,435	\$ 4,719,463	\$ 4,788,000
404.340	FIRE AUTHORITY TAX MILLAGE DUE TO 0.5 mills (pass thru)	\$ 568,988	\$ 537,500	\$ 537,500		\$ 526,300	\$ -	\$ 524,400
408.009	Spec Assessment Deerfield Road 2009	\$ 29,321	\$ 25,400	\$ 25,400	\$ 24,340	\$ 24,000	\$ 24,596	\$ 22,000
408.010	Spec Assessment Holly Springs 2010	\$ 66,652	\$ 57,200	\$ 57,200	\$ 57,368	\$ 57,000	\$ 56,960	\$ 50,000
408.012	Spec Assessment Waters Edge 2012	\$ 16,584			\$ 87,836	\$ 88,000	\$ 43,591	\$ 33,000
408.013	Special Assessment Braemoor 2013					\$ 75,000	\$ 152,000	\$ 70,000
408.100	S/A Street Lights Special Assessment (Actual) Street Lights (each district) Per	\$ 260,022	\$ 325,000	\$ 325,000	\$ 246,524	\$ 325,000	\$ 259,077	\$ 325,000
508.501	S/A-(Tax)Mowing, Demo, Cleanup, DevCosts Special Assessments (Actual) Delq Mowing, Demolition, Clean Up.	\$ 32,090	\$ 25,000	\$ 25,000	\$ 9,865	\$ 25,000	\$ 10,894	\$ 10,000
408.600	Tax-Mosquito Control Current Property Taxes Millage for Mosquito Control for 2014 is 0.1725. Millage Rate will change as total collected should be \$185,000.	\$ 169,939	\$ 185,000	\$ 185,000	\$ 172,178	\$ 185,000	\$ 189,397	\$ 178,000
410.000	Current Personal Property Taxes Township Share of Current Year Personal Property Tax. Grand Blanc Township is now responsible for the collection of delinquent personal property taxes.	\$ 366,563	\$ 340,000	\$ 340,000	\$ 355,276	\$ 280,984	\$ 349,727	\$ 350,000

Revenue Line Item #101-000	R E V E N U E LINE ITEM #101 - 000 Campus Project/Trans Out	2012 Actual Budget	2013 Adopted Budget	2013 Amended Budget	2013 YTD 6/30/2013	2014 Amended Budget	2014 YTD 7/31/14 Activity	2015 Proposed Budget
420.000	Delq Personal Prop Tax Delinquent Personal Property Tax Payments (GBTwp collects until 7 years Dela)	\$ 7,070	\$ 10,000	\$ 10,000	\$ 7,924	\$ 10,000	\$ 12,129	\$ 10,000
437.000	IFT Industrial Facilities Tax 50% Tax Adjustment to awarded Industrial Facilities Tax Payer	\$ 17,686	\$ 24,400	\$ 24,400	\$ 25,921	\$ 27,971	\$ 29,520	\$ 28,000
445.000	Interest/Delq Tax Collect 1% each month late Fee (4% Delq Fee Charged 1st month Dela)	\$ 18,951	\$ 20,000	\$ 20,000	\$ 8,960	\$ 18,000	\$ 6,247	\$ 10,000
447.000	Current Tax/Adminstr Fee 1% Administration Fee on Tax Total each tax bill summer and winter	\$ 440,034	\$ 400,000	\$ 400,000	\$ 130,721	\$ 425,000	\$ 156,665	\$ 440,000
460.000	Cable Franchise Revenue Received from Comcast Cable and AT&T Cable = Gross Receipts x 5%	\$ 578,981	\$ 550,000	\$ 550,000	\$ 147,872	\$ 580,000	\$ 148,776	\$ 590,000
476.000	Non Business License/Perm Peddler Permits, Application Land Division, IFT Exempt, Liquor License	\$ 16,795	\$ 15,000	\$ 15,000	\$ 6,985	\$ 15,000	\$ 6,698	\$ 11,000
487.000	Trailer Park Fees GBT receives .50¢ per occupied trailer/month (approx 660 occupied trailers)	\$ 3,716	\$ 4,000	\$ 4,000	\$ 1,526	\$ 4,000	\$ 1,719	\$ 3,000
490.000	Building Permits Fee paid for building permit	\$ 189,372	\$ 175,000	\$ 175,000	\$ 143,444	\$ 325,000	\$ 205,243	\$ 330,000
490.500	FOIA-Building Department Revenue Freedom of Information Copies for Building Department	\$ 260	\$ 500	\$ 500	\$ 425	\$ 500	\$ 136	\$ 200

Revenue Line Item	R E V E N U E LINE ITEM	2012 Actual Budget	2013 Adopted Budget	2013 Amended Budget	2013 YTD 6/30/2013	2014 Amended Budget	2014 YTD 7/31/14 Activity	2015 Proposed Budget
#101-000	Campus Project/Trans Out							
492.000	Contractors Licenses Contractors who obtain building, electrical, mechanical and/or plumbing permits to do business in Grand Blanc Township must register their state license with the township. Re-registration is required when the state license is renewed. Depending on the type of license, that could be 1-year or 3-years. The fee to register with the Bldg Dept is \$15.	\$ 5,310	\$ 5,000	\$ 5,000	\$ 2,955	\$ 6,000	\$ 2,910	\$ 5,000
493.000	Fill & Excavating Permits Required when the grade of the earth is changed.	\$ 100					\$ -	\$ -
494.000	Electrical Permits Fee paid for electrical permits.	\$ 49,157	\$ 50,000	\$ 50,000	\$ 27,906	\$ 75,000	\$ 67,586	\$ 82,000
495.000	Mechanical Permits Fee paid for mechanical permits.	\$ 96,396	\$ 90,000	\$ 90,000	\$ 51,706	\$ 125,000	\$ 113,417	\$ 137,000
496.000	Plumbing Permits Fee paid for plumbing permits.	\$ 41,074	\$ 35,000	\$ 35,000	\$ 25,970	\$ 70,000	\$ 54,475	\$ 77,000
497.000	Fire Prevention Inspections Fee for Fire Inspections of Existing Business starting @ \$100	\$ 16,416			\$ 480		\$ 566	\$ -
497.100	Fire Prevention Plan Review Review of Blue Prints for Fire Safety	\$ 2,211			\$ 100		\$ 1,122	\$ -
500.000	Construction Plan Review Review of Blue Prints for Building Code Compliance	\$ 26,819	\$ 25,000	\$ 25,000	\$ 11,108	\$ 25,000	\$ 30,423	\$ 30,000
574.000	State Revenue Sharing ~ Constitutional 15% of the 4% gross State Sales Tax ~ 2010 Population of 37,508 x Distribution Rate (Changed by Legislature and Changes in the Economy every payment).	\$ 2,734,929	\$ 2,650,000	\$ 2,800,000	\$ 863,288	\$ 2,850,000	\$ 871,821	\$ 2,950,000

Revenue Line Item #101-000	R E V E N U E LINE ITEM #101 - 000 Campus Project/Trans Out	2012 Actual Budget	2013 Adopted Budget	2013 Amended Budget	2013 YTD 6/30/2013	2014 Amended Budget	2014 YTD 7/31/14 Activity	2015 Proposed Budget
574.111	State Revenue Sharing ~ Statutory start Date 2015 ~ no formula	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 99,000
612.000	BZA-Board Zoning Appeals Application Fee \$150 to \$250	\$ 4,400	\$ 4,000	\$ 4,000	\$ 1,200	\$ 4,000	\$ 4,014	\$ 4,000
613.000	Zoning Fees	\$ 6,725	\$ 8,075	\$ 8,075	\$ 5,135	\$ 9,000	\$ 9,575	\$ 9,000
614.000	Site Plan Review	\$ 9,032	\$ 8,400	\$ 8,400	\$ 3,248	\$ 7,000	\$ 4,533	\$ 7,000
616.000	Dog License Fees \$1 / License Sold during Winter Tax Season ~ <u>Deleted March</u>	\$ 221	\$ 200	\$ 200	\$ 1,150	\$ 200	\$ 472	\$ -
641.000	Weed Control - Revenue \$165 and up	\$ 4,106	\$ 30,000	\$ 30,000	\$ 4,712	\$ 5,000	\$ 5,079	\$ 5,000
645.000	Printed Materials Copies Sold \$1 / page	\$ 3,044	\$ 2,000	\$ 2,000	\$ 1,163	\$ 2,000	\$ 1,035	\$ 2,000
645.592	G I S / Printed Materials Sale of copies of maps.	\$ 445	\$ 200	\$ 200	\$ 146	\$ 300	\$ 38	\$ 200
667.000	Rental Income (DPW Facilities Rent) DPW Fund Pays General Fund for Space Used by DPW in Gov't Building.	\$ 140,000	\$ 140,000	\$ 140,000		\$ 140,000	\$ 140,000	\$ 140,000
667.200	Rental -Wireless Antenna Lease \$1,600 / month from T Mobile..... \$1,60/ month from Verizon	\$ 19,200	\$ 19,200	\$ 19,200	\$ 9,600	\$ 25,200	\$ 22,712	\$ 41,280
669.000	Interest on Savings Interest Earned on Bank Checking or Savings Accounts.	\$ 297	\$ 400	\$ 400	\$ 64	\$ 100	\$ 109	\$ 100
670.000	Interest on Investments Interest Earned on CD Type of Investments.	\$ 9,528	\$ 10,000	\$ 10,000	\$ 209	\$ 500	\$ -	\$ -

Revenue Line Item	R E V E N U E LINE ITEM	2012 Actual Budget	2013 Adopted Budget	2013 Amended Budget	2013 YTD 6/30/2013	2014 Amended Budget	2014 YTD 7/31/14 Activity	2015 Proposed Budget
#101-000	Campus Project/Trans Out							
670.100	Interest/Money Market Interest Earned on Money Market Type of Investments.	\$ 18,154	\$ 20,000	\$ 20,000	\$ 9,892	\$ 20,000	\$ 8,536	\$ 15,000
670.703	Interest from Tax Fund All Interest Earned by Tax Collection Fund Transferred to General Fund.	\$ 1,687	\$ 3,000	\$ 3,000	\$ 1,054	\$ 2,000	\$ 581	\$ 500
671.009	Interest S/A 2009 Deerfield Road	\$ 27	\$ 350	\$ 350	\$ 6		\$ -	\$ -
671.010	Interest S/A 2010 Holly Spring Road	\$ 793			\$ 155		\$ 135	\$ -
671.012	Interest S/A 2010 Water Edge Road					\$ -	\$ 88	\$ -
671.013	Interest S/A 2010 Braemoor Roads					\$ -	\$ 165	\$ -
673.000	Gain Sale Fix Assets Revenue from the Sale of Fixed Assets (General Government).	\$ 3,461	\$ 10,000	\$ 10,000		\$ 5,000	\$ -	\$ 3,000
676.215	Elections Reimbursements % of the cost of election (Election Workers, Clerical, Supplies) from school district for election with only their questions on ballot.	\$ 19,327	\$ 18,000	\$ 18,000		\$ 20,000	\$ -	\$ 10,000
676.300	Revenue,,,MDOT Reimburse/Refunds	\$ 4,333	\$ -			\$ -	\$ -	\$ -
677.000	Employee Co Pay % Health Insurance	\$ 23,351	\$ 20,000	\$ 20,000	\$ 29,292	\$ 85,000	\$ 45,751	\$ 95,000
686.000	Reimbursement from DPW Fund (1 Cashier)	\$ 75,000	\$ 75,000	\$ 75,000		\$ 75,000	\$ 75,000	\$ 75,000
686.228	Reimbursement from DPW Fund (% GIS Service)	\$ 125,000	\$ 125,000	\$ 125,000		\$ 125,000	\$ 125,000	\$ 125,000
687.000	General Refunds/Rebates (Law Suit Settlement)	\$ 4,679	\$ 2,000	\$ 2,000	\$ 406	\$ 2,000	\$ 69	\$ 500
687.703	Collection Fee-Summer Tax Schools Fee paid to GBT for Collection of Summer Tax (%Cashier,	\$ 45,138	\$ 45,000	\$ 45,000		\$ 47,000	\$ -	\$ 45,000

Revenue Line Item	R E V E N U E LINE ITEM	2012 Actual Budget	2013 Adopted Budget	2013 Amended Budget	2013 YTD 6/30/2013	2014 Amended Budget	2014 YTD 7/31/14 Activity	2015 Proposed Budget
#101-000	Campus Project/Trans Out							
690.000	Revenue=Sale Waste Bags \$20/Box for Plastic Bags ~ 4.50/Pkg Paper Lawn Bags.	\$ 3,760	\$ 4,000	\$ 4,000	\$ 1,950	\$ 4,000	\$ 2,311	\$ 4,000
692.000	Misc Revenue Revenue which can not be applied to a specific activity.	\$ 7,963	\$ 5,000	\$ 5,000	\$ 2,996	\$ 5,490	\$ 3,326	\$ 5,000
TOTAL REVENUE		\$ 11,166,161	\$ 10,677,520	\$ 10,827,520	\$ 6,892,177	\$ 11,250,981	\$ 7,963,687	\$ 11,739,180

MISCELLANEOUS NOTES

Personal Property Tax = Reduced

Statutory State Revenue Sharing + 99,000 (Promised by State)

Revenue for Building Permits Increased (Inspection Expenses also increased)

Revenue - Police
Line Item Descriptions
#101-030

	2012 Actual Budget	2013 Proposed Budget	2013 YTD Activity	2014 Amended Budget	2014 YTD 7/31/14 Activity	2015 Proposed Budget
403.300 Police/Current Real Property Tax Winter Tax..Millage from Current Year Real Tax Parcels. Millage rate is 0.9128	\$ 974,076	\$ 915,538	\$ 933,892	\$ 904,689	\$ 936,647	\$ 957,000
410.300 Police/Current Personal Property Tax Tax Parcels	\$ 63,645	\$ 68,460	\$ 68,769	\$ 56,380	\$ 65,857	\$ 50,000
412.300 Police/Delq Real Prop Tax Winter Tax..Police Millage..Delinquent Real Property Tax		\$ -	\$ 3,335	\$ -	\$ 2,234	\$ -
437.300 Police/I.F.T. Winter Tax...Industrial Facilities Tax Exemption/Reduction..Police Millage	\$ 725	\$ 5,700	\$ 5,074	\$ 5,593	\$ 5,527	\$ 5,000
501.300 Police Federal Grant - U S Federal Government		\$ -	\$ 8,479	\$ -	\$ 2,729	\$ -
543.054 Police/Grant-Traffic Shared Grant Blanc, City of Burton). Reimbursed Overtime Hours from State of Michigan..Office of Highway Safety Planning..Impaired Driving	\$ 46,029	\$ 35,000	\$ 45,595	\$ 35,000	\$ 11,088	\$ 20,000
543.300 Police/Grants Miscellaneous Police Grants	\$ 4,829	\$ 5,000	\$ 1,398	\$ -	\$ -	\$ -
543.400 FANG Grant Flint Area Narcotics Grant - Multi Jurisdictional Drug Teams which investigate drug & criminal activity in Genesee County. One Officer dedicated to FANG-Reimbursed 50% of Salary & 50% of Fringe Benefits.	\$ 45,986	\$ 45,000	\$ 48,674	\$ 45,000	\$ 15,934	\$ 45,000
543.500 HIDTA GRANT Grant from FANG for Overtime Hours devoted to "High Intensity Drug Trafficking Area"	\$ 4,307	\$ -	\$ 5,517	\$ -	\$ 1,280	\$ -

Revenue - Police
Line Item Descriptions
#101-030

2012 Actual Budget	2013 Proposed Budget	2013 YTD Activity	2014 Amended Budget	2014 YTD 7/31/14 Activity	2015 Proposed Budget
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Revenue - Police
Line Item Descriptions
#101-030

	2012 Actual Budget	2013 Proposed Budget	2013 YTD Activity	2014 Amended Budget	2014 YTD 7/31/14 Activity	2015 Proposed Budget
570.300 Police/Liquor License Fee 55% of Liquor License Collected by State of Michigan from Grand Blanc Township establishments selling Liquor.	\$ 18,493	\$ 19,000	\$ 18,715	\$ 19,000	\$ 41	\$ 17,000
577.300 State/Pol Training Grant From State of Michigan = Designated for Justice Training of Police Department (ie: Training Seminars for Police Personnel)	\$ 7,535	\$ 4,000	\$ 7,284	\$ 4,000	\$ 3,532	\$ 4,000
577.977 YOUTH ALCHOL GRANT-STATE Grant from State of Michigan - State Police Highway Safety Grant. Designated Dates to Patrol for Youth Alcohol Related Crimes. Overtime Hours Plus 28% Benefits.	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
646.300 Police/Sale Accident Rpts to Insu \$4.00 per Report for Copies of Police Accident Reports to Insurance Companies.	\$ 10,665	\$ 8,000	\$ 16,839	\$ 10,000	\$ 8,642	\$ 10,000
660.300 POLICE/District Court-Fines/Tickets From Genesee County 67th Court ~ proceeds from Police Tickets, Witness Fees, Restitutions.	\$ 112,147	\$ 100,000	\$ 101,600	\$ 110,000	\$ 55,452	\$ 100,000
661.300 Pol/Reg Sex Offenders \$35 Fee for Registration of each Sex Offender (GBTwp retains \$10/each and State Police retains \$25/each)	\$ 40	\$ 10	\$ 22	\$ 10	\$ 20	\$ 20
673.300 Police/Sale Fixed Assets Proceeds / Gains from the sale of police assets. Sale of police vehicles is shown in the capital projects fund	\$ 100	\$ 10,000	\$ 1,040	\$ -	\$ -	\$ -
676.300 Police/Refunds Or Reimburse Police Miscellaneous Refunds (ie: Overpayments)	\$ 2,208	\$ 1,000	\$ 1,080	\$ 1,000	\$ 8,547	\$ 1,000
676.333 Insurance Reimburse/Vehicle Damage Deductibles	\$ 14,658	\$ 1,000	\$ 4,247	\$ 1,000	\$ 7,002	\$ 1,000

Revenue - Police
Line Item Descriptions
#101-030

2012 Actual Budget	2013 Proposed Budget	2013 YTD Activity	2014 Amended Budget	2014 YTD 7/31/14 Activity	2015 Proposed Budget
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Revenue - Police
Line Item Descriptions
#101-030

680.300 Police/Sch Liaison Off Reimbursement

2 School Liaison Officers assigned to Grand Blanc Middle Schools Full during School Year per Yearly Agreement with

692.300 Police/Misc Revenue

Unexpected revenue that cannot be logically assessed to another account code.

TOTAL POLICE REVENUE

	2012 Actual Budget	2013 Proposed Budget	2013 YTD Activity	2014 Amended Budget	2014 YTD 7/31/14 Activity	2015 Proposed Budget
	\$ 60,000	\$ 60,000	\$ 60,000	\$ 60,000	\$ 60,000	\$ 60,000
	\$ 1,661	\$ 500	\$ 2,997	\$ 500	\$ 751	\$ 500
	\$ 1,367,101	\$ 1,278,208	\$ 1,334,557	\$ 1,252,172	\$ 1,185,283	\$ 1,270,520

MISCELLANEOUS NOTES

APPROPRIATIONS ** EXPENSE

Line Item Descriptions
#101-966

	2012 Amended Budget	2013 Amended Budget	2014 Amended Budget	2014 Year - to - Date 7/31/2014	2015 Proposed Budget
999.000 Appropriation Trans Out (Employee Benefits)	\$ 157,947	\$ -	\$ -	\$ -	\$ 200,000
999.340 Transfer Out/Millage~Fire Authority~	\$ 569,000	\$ 537,500	\$ 526,300		\$ 524,400
999.475 *Campus Project/Trans Out 0.7 mills dedicated to pay the police building bond	\$ 797,273	\$ 752,500	\$ 750,820	\$ -	\$ 734,200
999.497 Approp Trans Out/Cap Proj Fire Commission millage	\$ -	\$ 191,887	\$ -	\$ -	\$ -
TOTAL <u>APPROPRIATIONS</u> EXPENDITURES	\$ 1,524,220	\$ 1,481,887	\$ 1,277,120	\$ -	\$ 1,458,600

DEPARTMENT HEAD COMMENTS / NOTES

Assessing Department Line Item Descriptions #101-209	2012 Amended Budget	2013 Amended Budget	2014 Amended Budget	2014 Year - to - Date 7/31/2014	2015 Proposed Budget
705.300 Board of Review Fee 3 members. March (8-12 days), July (1 day), December (1 day); Board member gets \$150 per meeting.	\$ 6,300	\$ 6,300	\$ 6,300	\$ 4,050	\$ 6,300
706.000 Salaries & Wages - Regular	\$ 198,400	\$ 206,766	\$ 207,757	\$ 106,896	\$ 260,962
710.000 Overtime Wages Overtime occurs during periods of peak activity such as board of review, New Year's Eve canvas, and mailing of assessment change notices. Every effort is made to minimize overtime.	\$ 4,500	\$ 2,000	\$ 2,000	\$ 497	\$ 2,000
715.000 FICA Taxes (Employers) The Township contributes 6.20% of the employee's wages up to \$113,700.	\$ 12,806	\$ 12,943	\$ 13,396	\$ 6,744	\$ 16,694
715.900 MEDI FICA Tax (Employers) The Township contributes 1.45% of the employee's wages with no wage limit.	\$ 2,995	\$ 3,027	\$ 3,133	\$ 1,577	\$ 3,904
716.000 Sick & Accident Insurance Grand Blanc Township pays 100% of premiums for sick & accident insurance for full time employees.	\$ 1,535	\$ 1,319	\$ 1,588	\$ 961	\$ 2,010
717.000 Medical Insurance Grand Blanc Township pays 100% of premiums for Medical Insurance premiums for qualified, full time employees. Per contract stipulations, each employee repays the Township a % of their premium. The Township's Medical Insurance policy includes Optical Coverage. Employees who opt out of the Township Medical Insurance Policy qualify for an "in lieu" payment of \$100 per month and Optical Insurance.	\$ 57,510	\$ 76,561	\$ 63,548	\$ 28,009	\$ 84,892
718.000 Dental Insurance Grand Blanc Township pays 100% of premiums for dental insurance for full time employees.	\$ 3,800	\$ 4,804	\$ 4,662	\$ 1,450	\$ 3,100
719.000 Optical Insurance Is included in the Flex Blue 3 insurance premiums.	\$ -	\$ -	\$ -	\$ -	\$ -
720.000 Life & Term Insurance Grand Blanc Township pays 100% of premiums for life and term insurance for full time employees.	\$ 500	\$ 467	\$ 481	\$ 282	\$ 609
721.000 Retiree Health	\$ 19,684	\$ 21,025	\$ 18,167	\$ 9,016	\$ 19,984

Assessing Department Line Item Descriptions #101-209	2012 Amended Budget	2013 Amended Budget	2014 Amended Budget	2014 Year - to - Date 7/31/2014	2015 Proposed Budget
Grand Blanc Township pays 100% of premiums for retiree health insurance, and dental insurance. Former Twp Assessor Peggy Nolde is the Assessing Dept's only retiree (2 person policy).					
722.000 Pension Expense Grand Blanc Township contributes an amount equal to 15% of the base compensation for each full time employee.	\$ 28,476	\$ 29,170	\$ 30,084	\$ 11,181	\$ 38,064
724.000 Worker's Comp Insurance	\$ 3,676	\$ 4,562	\$ 4,721	\$ 1,700	\$ 4,021
727.000 Office Supplies	\$ 600	\$ 600	\$ 1,000	\$ 355	\$ 1,000
727.100 Computer Supplies	\$ 3,200	\$ 3,000	\$ 3,000	\$ 890	\$ 3,000
740.000 Operating Supplies Charges for supplies such as assessment change notices, business cards, personal property notices.	\$ 9,000	\$ 8,000	\$ 8,000	\$ 8,214	\$ 8,000
744.000 Uniform Expense Work uniforms are provided for the assessing department; per union contract this includes winter jackets and boots and they are only replaced when needed.	\$ 150	\$ 150	\$ 150	\$ -	\$ 150

Assessing Department Line Item Descriptions #101-209	2012 Amended Budget	2013 Amended Budget	2014 Amended Budget	2014 Year - to - Date 7/31/2014	2015 Proposed Budget
818.000 Contractual Services Charges for external services, such as: copier maintenance, Marshall & Swift evaluation, personal property statements.	\$ 1,100	\$ 1,100	\$ 1,100	\$ 940	\$ 1,100
818.100 Computer Contractual Services Annual BS&A maintenance, and APEX (\$1075 or 5 at \$215) Software.	\$ 4,000	\$ 4,000	\$ 4,000	\$ -	\$ 4,000
818.209 Contractual Services Level IV	\$ 36,000	\$ -	\$ -	\$ -	\$ -
830.000 Membership & Dues MAA - Michigan Assessors Association, IAAO - International Association of Assessing Officers, Tri County Assessors, SECMAR, SECMMA, Crains.	\$ 3,000	\$ 3,000	\$ 3,000	\$ 160	\$ 3,000
850.000 Telephone Communications Expense	\$ 500	\$ 600	\$ 700	\$ 349	\$ 700
863.000 Vehicle Maint. & Repairs	\$ 2,000	\$ 2,000	\$ 2,000	\$ -	\$ 2,000
866.000 Gas, Oil, Wash, Tires, Etc	\$ 1,800	\$ 1,200	\$ 1,200	\$ 596	\$ 1,200
868.000 Training Expense	\$ 3,000	\$ 3,000	\$ 3,000	\$ 1,265	\$ 3,000
868.100 Computer: Training Expense	\$ 200	\$ 200	\$ 200	\$ -	\$ 200
956.000 Misc. Expense Unexpected expenses that cannot be logically assessed to another account code.	\$ 200	\$ 700	\$ 202	\$ -	\$ 200
959.000 Tuition Reimbursement This amount reflects reimbursement to employees working towards their Associate Degree, BS, or BA degrees. Most employee contracts have a maximum of \$1,000 per year, per employee. Must be pre-approved.	\$ -	\$ -	\$ -	\$ -	\$ -
970.000 Capital Outlay Proposed expenses for equipment as may be required.	\$ -	\$ -	\$ -	\$ -	\$ -
970.100 Computer Capital Outlay Proposed capital expenses for Assessing Department.	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL <u>ASSESSING</u> EXPENDITURES	\$ 404,932	\$ 396,494	\$ 383,389	\$ 185,132	\$ 470,090

DEPARTMENT HEAD COMMENTS / NOTES

**Assessing Department
Line Item Descriptions
#101-209**

**2012
Amended
Budget**

**2013
Amended
Budget**

**2014
Amended
Budget**

**2014
Year - to - Date
7/31/2014**

**2015
Proposed
Budget**

Building Line Item Descriptions #101-380	2012 Amended Budget	2013 Amended Budget	2014 Amended Budget	2014 Year - to - Date 7/31/2014	2015 Proposed Budget
706.000 Salaries & Wages - Regular	\$ 55,000	\$ 60,927	\$ 47,292	\$ 35,301	\$ 42,886
707.000 Contingent Employees Part Time Building Official salary is in this account. Also Contingent Worker.	\$ 13,000	\$ 87,500	\$ 41,400	\$ 43,335	\$ 63,400
710.000 Overtime Wages Overtime occurs during periods of peak activity such as evening meetings. Every effort is made to minimize overtime.	\$ 100	\$ -	\$ -	\$ 139	\$ 5,000
715.000 FICA Taxes (Employers) The Township contributes 6.20% of the employee's wages up to \$113,700	\$ 4,050	\$ 7,863	\$ 2,932	\$ 4,814	\$ 6,900
715.900 MEDI FICA Tax (Employers) The Township contributes 1.45% of the employee's wages with no wage limit.	\$ 1,000	\$ 1,544	\$ 686	\$ 1,126	\$ 1,614
716.000 Sick & Accident Insurance Grand Blanc Township pays 100% of premiums for sick & accident insurance for full time employees.	\$ 500	\$ 400	\$ 314	\$ 195	\$ 321
717.000 Medical Insurance Grand Blanc Township pays 100% of premiums for Medical Insurance premiums for qualified, full time employees. Per contract stipulations, each employee repays the Township a % of their premium. The Township's Medical Insurance policy includes Optical Coverage. Employees who opt out of the Township Medical Insurance Policy qualify for an "in lieu" payment of \$100 per month and Optical Insurance.	\$ 23,000	\$ 23,732	\$ 23,036	\$ 13,746	\$ 25,856
718.000 Dental Insurance Grand Blanc Township pays 100% of premiums for dental insurance for full time employees.	\$ 1,890	\$ 1,682	\$ 1,851	\$ 994	\$ 1,530
719.000 Optical Insurance Is included in the Flex Blue 3 insurance premiums.	\$ -	\$ -	\$ -	\$ -	\$ -
720.000 Life & Term Insurance Grand Blanc Township pays 100% of premiums for life and term insurance for full time employees.	\$ 100	\$ 92	\$ 96	\$ 58	\$ 97
722.000 Pension Expense Grand Blanc Township contributes an amount equal to 15% of the annualized base compensation for each full time non-sworn employee.	\$ 5,800	\$ 5,779	\$ 5,954	\$ 3,323	\$ 6,073
724.000 Worker's Comp Insurance	\$ 500	\$ 269	\$ 168	\$ 74	\$ 51

Building Line Item Descriptions #101-380	2012 Amended Budget	2013 Amended Budget	2014 Amended Budget	2014 Year - to - Date 7/31/2014	2015 Proposed Budget
727.000 Office Supplies	\$ 1,000	\$ 1,300	\$ 1,000	\$ 420	\$ 1,000
727.100 Computer Supplies	\$ 1,000	\$ 5,000	\$ 2,000	\$ -	\$ 2,000
740.000 Operating Supplies Charges include the parcel delivery service and printing ordinance books.	\$ 1,333	\$ 1,500	\$ 11,500	\$ 753	\$ 11,500
816.000 Weed Control - Mowing Expense	\$ -	\$ 10,000	\$ -	\$ 2,068	\$ 5,000
817.640 Expense to Secure, CleanUp, Demo Structure	\$ -	\$ -	\$ -	\$ 100	\$ -
818.000 Contractual Services Charges for external services, such as: copier leases; phone system extended maintenance agreement.	\$ 500	\$ -	\$ 500	\$ -	\$ 500
818.100 Computer Contractual Service Annual maintenance of GIS Software upgrade	\$ 3,000	\$ 3,000	\$ 2,500	\$ 600	\$ 2,500
818.300 Copier Lease Expense This represents 30% of the color copier lease for Canon IRC 3480 \$142/month = \$1,704/year), plus overages	\$ 3,000	\$ 2,500	\$ 2,000	\$ 1,522	\$ 2,000
818.721 Plan Review Expense	\$ 15,000	\$ 20,000	\$ 10,000	\$ 19,184	\$ 20,000
818.801 Contract/Inspector Bill Lang	\$ 54,000	\$ 68,000	\$ 50,000	\$ 41,530	\$ 60,000
818.803 Contract/David Gibson	\$ 49,000	\$ 71,000	\$ 36,000	\$ 34,050	\$ 55,000
818.809 Contract/Inspect J Hobson	\$ 200	\$ 200	\$ 200	\$ -	\$ 200
818.813 Contract/Inspector Michael Kyle	\$ 26,000	\$ 33,000	\$ 20,000	\$ 18,604	\$ 25,000
818.818 Contract/Inspect Ted Szczepanski	\$ 10,000	\$ 20,000	\$ -	\$ 6,280	\$ 10,000
818.820 Contract/Inspector = Glenn Thomas	\$ 2,000	\$ -	\$ -	\$ -	\$ 10,000
818.821 Contract/Inspector J Gramer (JTEnterpri)	\$ 100	\$ 2,000	\$ 2,000	\$ -	\$ 2,000
830.000 Membership & Dues	\$ 100	\$ -	\$ 1,000	\$ -	\$ 1,000
850.000 Telephone Expense This account is used for the Building Department's cell phone expenses	\$ 500	\$ 500	\$ -	\$ 305	\$ -
863.000 Vehicle Maint. & Repairs	\$ 100	\$ 1,000	\$ -	\$ -	\$ -
866.000 Gas, Oil, Wash, Tires, Etc	\$ -	\$ 2,000	\$ -	\$ 852	\$ -
868.000 Training (Seminar) Expense	\$ 150	\$ 100	\$ 1,500	\$ -	\$ -
959.000 Tuition Reimbursement Expense	\$ -	\$ -	\$ -	\$ 141	\$ -

Building Line Item Descriptions #101-380	2012 Amended Budget	2013 Amended Budget	2014 Amended Budget	2014 Year - to - Date 7/31/2014	2015 Proposed Budget
TOTAL BUILDING DEPARTMENT EXPENDITURES	\$ 271,923	\$ 430,888	\$ 263,929	\$ 229,514	\$ 361,427
DEPARTMENT HEAD COMMENTS / NOTES					

**Township Building and Grounds
Line Item Descriptions
#101-265**

	2012 Amended Budget	2013 Amended Budget	2014 Amended Budget	2014 Year - to - Date 7/31/2014	2015 Proposed Budget
740.000 Operating Supplies Charges for supplies that are not specifically assigned as office supplies, to include: cleaning supplies, paper products, and kitchen supplies.	\$ 20,000	\$ 20,000	\$ 20,000	\$ 5,879	\$ 20,000
818.000 Contractual Services For example: fire alarm testing (\$30.50/month) and cost of generator maintenance of \$8,300	\$ 10,000	\$ 12,500	\$ 8,800	\$ 6,031	\$ 8,800
818.333 Cleaning Service Township Hall Charges for external services, such as cleaning at Township Hall (1400 / month)	\$ 17,400	\$ 17,400	\$ 17,400	\$ 8,600	\$ 17,400
920.000 Utilities This account includes the water, sewer, electric, and gas of each of the Township's General Fund buildings.	\$ 90,500	\$ 90,000	\$ 100,000	\$ 38,123	\$ 100,000
930.000 Maintenance & Repairs This account represents the maintenance and repairs of the buildings, floor mats, generator, sidewalk, boiler, fire extinguisher and lawn	\$ 25,000	\$ 25,000	\$ 25,000	\$ 13,707	\$ 25,000
942.000 Facilities Rental Expense (Due General)	\$ 5,000	\$ 5,000	\$ 5,000	-	\$ 5,000
970.000 Capital Outlay Proposed expenses for equipment as may be required.					
TOTAL BUILDING AND GROUNDS EXPENDITURES	\$ 167,900	\$ 169,900	\$ 176,200	\$ 72,340	\$ 176,200

DEPARTMENT HEAD COMMENTS / NOTES

Clerk Expenses Line Item Descriptions #101-215	2012 Amended Budget	2013 Amended Budget	2014 Amended Budget	2014 Year - to - Date 7/31/2014	2015 Proposed Budget
703.000 Salaries - Elected Officials	\$ 57,000	\$ 59,972	\$ 59,972	\$ 34,984	\$ 59,972
704.000 Wages/Deputy	\$ 42,184	\$ 41,600	\$ 48,194	\$ 26,474	\$ 49,835
706.000 Salaries & Wages - Regular including Longevity	\$ -	\$ -	\$ -	\$ -	\$ 33,067
707.000 Contingent Employees Provision for part-time or seasonal workers in the Clerks office, NOT election workers, but additional help is needed based on number of elections.	\$ 20,000	\$ 5,000	\$ 15,337	\$ 8,500	\$ 7,500
710.000 Overtime Wages Overtime occurs during periods of peak activity such as before elections. Every effort is made to minimize overtime.	\$ 1,000	\$ -	\$ 500	\$ -	\$ 500
715.000 FICA Taxes (Employers) The Township contributes 6.20% of the employees' wages up to \$113,700	\$ 6,600	\$ 6,607	\$ 7,202	\$ 4,318	\$ 9,354
715.900 MEDI FICA Tax (Employers) The Township contributes 1.45% of the employees' wages with no wage limit.	\$ 1,600	\$ 1,545	\$ 1,684	\$ 1,010	\$ 2,188
716.000 Sick & Accident Insurance Grand Blanc Township pays 100% of premiums for sick & accident insurance for full time employees.	\$ 827	\$ 689	\$ 857	\$ 299	\$ 1,132
717.000 Medical Insurance Grand Blanc Township pays 100% of premiums for Medical Insurance premiums for qualified, full time employees. Per contract stipulations, each employee repays the Township a % of their premium. The Township's Medical Insurance policy includes Optical Coverage. Employees who opt out of the Township Medical Insurance Policy qualify for an "in lieu" payment of \$100 per month and Optical Insurance.	\$ 2,400	\$ 10,311	\$ 9,879	\$ 6,025	\$ 32,686

Clerk Expenses Line Item Descriptions #101-215		2012 Amended Budget	2013 Amended Budget	2014 Amended Budget	2014 Year - to - Date 7/31/2014	2015 Proposed Budget
718.000	Dental Insurance Grand Blanc Township pays 100% of premiums for dental insurance for full time employees.	\$ 1,800	\$ 2,613	\$ 2,409	\$ 300	\$ 2,838
719.000	Optical Insurance Is included in Flex Blue 3 insurance premiums.	\$ -	\$ -	\$ -	\$ -	\$ -
720.000	Life & Term Insurance Grand Blanc Township pays 100% of premiums for life and term insurance for full time employees.	\$ 156	\$ 244	\$ 260	\$ 86	\$ 343
721.000	Retiree Health M/D/O Grand Blanc Township pays 100% of premiums for retiree health insurance, dental insurance and \$200 annual optical re-imbusement. Janet Meyers, Darene Woodbury, and Peggy Parker are included here.	\$ 24,500	\$ 27,291	\$ 27,900	\$ 17,762	\$ 30,690
722.000	Pension Expense Grand Blanc Township contributes an amount equal to 15% of the annualized base compensation for each full time employee.	\$ 6,824	\$ 6,240	\$ 16,225	\$ 4,498	\$ 21,431
724.000	Worker's Comp Insurance	\$ 600	\$ 347	\$ 357	\$ 261	\$ 149
727.000	Office Supplies	\$ 1,000	\$ 700	\$ 1,000	\$ 470	\$ 1,000
727.100	Computer Supplies	\$ 1,000	\$ 700	\$ 1,000	\$ 2,309	\$ 1,000
740.000	Operating Supplies Charges for supplies such as: minute books, business cards, and forms.	\$ 4,000	\$ 1,000	\$ 2,000	\$ 146	\$ 2,000
818.000	Contractual Service Charges for external services, such as photography services.	\$ 100	\$ 100	\$ 100	\$ -	\$ 100
818.100	Computer Contractual Service Annual BS&A maintenance.	\$ 1,275	\$ 1,275	\$ 1,330	\$ 550	\$ 1,330
830.000	Membership & Dues 2014 Michigan Association of Municipal Clerks, Clerk and Deputy \$65 each = \$130 and Government Clerks of Genesee County Association.	\$ 300	\$ 300	\$ 300	\$ 75	\$ 300
859.228	GBTwp**WebSite**Expenses Web hosting fee/storage/streaming \$110.00 per month and site maintenance	\$ 1,300	\$ 1,300	\$ 1,500	\$ 1,760	\$ 1,500
863.000	Vehicle Maint. & Repairs	\$ -	\$ -	\$ -	\$ -	\$ -

Clerk Expenses Line Item Descriptions #101-215	2012 Amended Budget	2013 Amended Budget	2014 Amended Budget	2014 Year - to - Date 7/31/2014	2015 Proposed Budget
866.000 Gas, Oil, Wash, Tires, Etc	\$ -	\$ -	\$ 300	\$ 146	\$ 300
868.000 Training (Seminar) Expense This represents training for full time employees of the clerk department. There are multiple requirements for training, to include MTA and MAP (Michigan Association of Planners).	\$ 2,000	\$ 5,000	\$ 1,400	\$ 983	\$ 1,400
900.000 GBTwp * Newsletter/Promotional Expense	\$ 1,000		\$ 1,000	\$ -	\$ 1,000
956.000 Misc. Expense Unexpected expenses that cannot be logically assessed to another account code.	\$ 200	\$ 200	\$ 200	\$ -	\$ 200
970.000 Capital Outlay Proposed expenses for equipment as may be required.	\$ -	\$ -	\$ -	\$ 1,077	\$ -
TOTAL CLERK EXPENDITURES	\$ 177,666	\$ 173,034	\$ 200,906	\$ 112,033	\$ 261,813

DEPARTMENT HEAD COMMENTS / NOTES

Election Expenses Line Item Descriptions #101-192	2012 Amended Budget	2013 Amended Budget	2014 Amended Budget	2014 Year - to - Date 7/31/2014	2015 Proposed Budget
705.200 Election Workers Fee	\$ 55,000	\$ 15,000	\$ 50,000	\$ 8,574	\$ 32,500
DPW workers set up and take down the day before and the day after at eight locations, the 15 precincts and AV Counting Board are paid by Elections. Budget amount represents the estimated expense to run 3 elections in 2014. Typical cost are School Elections = \$7500; Primary Elections = \$10,000; National Elections = \$13,000. Chairpersons receive \$175.00 per election and Election Inspectors receive \$150.00 per election					
715.000 FICA Taxes (Employers)	\$ 650	\$ 930	\$ 1,000	\$ 93	\$ -
The Township contributes 6.20% of the employee's wages up to \$113,700; However, Election workers are exempt from Social Security tax as long as they do not work for the township in any other capacity.					
715.900 MEDI FICA Tax (Employers)	\$ 150	\$ 218	\$ 300	\$ 22	\$ -
The Township contributes 1.45% of the employee's wages with no wage limit. However, Election workers are exempt from Medicare taxes as long as they do not work for the township in any other capacity.					
727.000 Office Supplies	\$ 100	\$ 500	\$ 500	\$ 63	\$ 500
This account is used for the purchase of items such as file folders, toner, envelopes, and other general supplies.					
740.000 Operating Supplies	\$ 26,000	\$ 5,000	\$ 18,000	\$ 6,004	\$ 10,000
Charges for supplies not specifically assigned as office supplies such as voter reg cards, absentee ballots, truck rental, etc. This line item fluctuates depending on the number of elections that year; \$5,000/election. In addition, election inspectors are required to have county training once every two years.					

Election Expenses Line Item Descriptions #101-192	2012 Amended Budget	2013 Amended Budget	2014 Amended Budget	2014 Year - to - Date 7/31/2014	2015 Proposed Budget
818.000 Contractual Services	\$ 6,200	\$ 4,300	\$ 5,000	\$ 3,690	\$ 5,000
Annual E S & S Hardware support for M100 (\$3,120 July to July) and Firmware usage fees.					
850.000 Telephone Expense	\$ 500	\$ 500	\$ 500	\$ 268	\$ 500
AT & T for Clerks modem.					
970.200 Capital Outlay / Voting Devices				\$ 180	
TOTAL <u>ELECTION</u> EXPENDITURES	\$ 88,600	\$ 26,448	\$ 75,300	\$ 18,894	\$ 48,500

DEPARTMENT HEAD COMMENTS / NOTES

2012 three elections include local and national primaries

2013 one election scheduled for November, 2013

2014 three elections are planned: May, August and November

2015 two elections are planned: May and August.

FINANCE DEPARTMENT
Line Item Descriptions
#101-103

	2012 Amended Budget	2013 Amended Budget	2014 Amended Budget	2014 YTD 7/31/2014	2015 Proposed Budget
704.000 Wages - Deputy	\$ -	\$ -	\$ -	\$ -	\$ 29,120
706.000 Salaries & Wages - Regular	\$ 204,624	\$ 211,628	\$ 152,045	\$ 90,315	\$ 88,460
707.000 Contingent Employees	\$ -	\$ -	\$ 14,976	\$ -	\$ -
710.000 Overtime Wages	\$ 5,000	\$ 2,000	\$ 2,000	\$ 466	\$ 1,000
715.000 FICA Taxes (Employers) The Township contributes 6.20% of the employee's wages up to \$113,700	\$ 13,431	\$ 13,245	\$ 12,873	\$ 5,878	\$ 7,352
715.900 Medicare Tax (Employers) The Township contributes 1.45% of the employee's wages with no wage limit.	\$ 3,141	\$ 3,098	\$ 3,124	\$ 1,375	\$ 1,719
716.000 Sick & Accident Insurance Grand Blanc Township pays 100% of premiums for sick & accident insurance for full time employees.	\$ 1,689	\$ 1,378	\$ 1,460	\$ 618	\$ 930
717.000 Medical Insurance Grand Blanc Township pays 100% of premiums for Medical Insurance premiums for qualified, full time employees. Per contract stipulations, each employee repays the Township a % of their premium. The Township's Medical Insurance policy includes Optical Coverage. Employees who opt out of the Township Medical Insurance Policy qualify for an "in lieu" payment of \$100 per month and Optical Insurance.	\$ 71,178	\$ 76,561	\$ 66,632	\$ 32,940	\$ 35,413
717.999 Health ~ Mich Claims Tax Assess Expense Cost has been spread through the departments	\$ 5,000	\$ 3,000	\$ 3,000	\$ -	\$ -
718.000 Dental Insurance Grand Blanc Township pays 100% of premiums for dental insurance for full time employees.	\$ 5,103	\$ 5,016	\$ 4,179	\$ 1,641	\$ 2,376

FINANCE DEPARTMENT
Line Item Descriptions
#101-103

Line Item Descriptions #101-103	2012 Amended Budget	2013 Amended Budget	2014 Amended Budget	2014 YTD 7/31/2014	2015 Proposed Budget
719.000 Optical Insurance Is included in Flex Blue 3 insurance premiums.	\$ -	\$ -	\$ -	\$ -	\$ 165
720.000 Life & Term Insurance Grand Blanc Township pays 100% of premiums for life and term insurance for full time employees. Life Insurance policy is for one time base salary.	\$ 500	\$ 488	\$ 442	\$ 186	\$ 282
721.000 Retiree Health M/D/O Grand Blanc Township pays 100% of premiums for retiree health insurance, dental insurance and \$200 annual optical re-imbusement for retirees that do not have Flex Blue 3 Insurance. Former Twp Controller ~ Larry Parks, Sandy Ballard and Diane Johnson are Finance Department retirees.	\$ 21,200	\$ 24,550	\$ 34,728	\$ 22,610	\$ 38,760
722.000 Pension Expense Grand Blanc Township contributes an amount equal to 15% of the base compensation for each full time employee.	\$ 30,485	\$ 30,484	\$ 27,650	\$ 9,769	\$ 17,607
723.000 Unemployment Compensation Grand Blanc Township pays 100% of unemployment compensation for laid off employees (entire general office).	\$ 10,000	\$ 9,412	\$ -	\$ -	\$ -
724.000 Worker's Comp Insurance	\$ 855	\$ 759	\$ 692	\$ 306	\$ 309
727.000 Office Supplies This account represents the purchase of office supplies for the Finance Dept AND office supplies for the General Office Supply Cabinet such as file folders, envelopes, tax forms, <u>all copier paper</u> and other general supplies.	\$ 4,500	\$ 4,000	\$ 4,000	\$ 2,394	\$ 4,000
727.100 Computer Supplies This account represents the purchase of items such as back up tapes, print cartridge, monitors, printers, discs, flash drives, memory upgrades, power supplies, network system software and other computer supplies.	\$ 2,000	\$ 5,000	\$ 2,000	\$ 489	\$ 2,000

FINANCE DEPARTMENT
Line Item Descriptions
#101-103

Line Item Descriptions #101-103	2012 Amended Budget	2013 Amended Budget	2014 Amended Budget	2014 YTD 7/31/2014	2015 Proposed Budget
740.000 Operating Supplies Charges for supplies that are not specifically assigned as office supplies such as postage for the Finance and entire township. P O Box rental, UPS service, Presort permit, letterhead, envelopes, time off slips, purchase order forms etc. for Township.	\$ 26,000	\$ 20,000	\$ 22,625	\$ 11,624	\$ 22,625
800.000 Bank Service Charge Minimal budgeted amount, we try to avoid all bank service charges.	\$ 1,200	\$ 1,200	\$ 500	\$ 225	\$ 500
802.000 Auditing Fees P.A. 2 of 1968 requires that the Township conduct an annual audit. This Account represents all expenses associated with ALL Funds Audited (except DPW portion of audit).	\$ 45,000	\$ 45,000	\$ 45,000	\$ 43,960	\$ 45,000
818.000 Contractual Services Charges for external services such as bi-annual OPEB actuarial valuations (7,500), Assessing change notice postage (moved to assessing), maintenance agreements, Pitney Bowes mailing machine (3,000).	\$ 10,000	\$ 8,000	\$ 10,000	\$ 1,082	\$ 10,000
818.100 Computer Contractual Services Annual maintenance agreement with BS&A for the Finance related accounting modules [General Ledger/Budgeting, Payroll, Timesheets, Cash Receipting, Misc Receivables, Accts Payable, Purchase Orders, Fixed Assets, Special Assessments. General Office Copier Service, other misc repair services.	\$ 13,000	\$ 10,000	\$ 13,000	\$ 4,774	\$ 13,000
818.300 Copier Lease Expense GE Capital Lease on Canon IRC5185I (\$255.00 per month plus quarterly overage charges if applicable).	\$ 8,000	\$ 7,000	\$ 8,000	\$ 3,218	\$ 8,000
830.000 Membership & Dues Government Finance Officers Association, Michigan Governmental Finance Officers Association, Mapers (Retirement), IPMA (Human Resources), MTA .	\$ 750	\$ 750	\$ 750	\$ 130	\$ 750

FINANCE DEPARTMENT Line Item Descriptions #101-103	2012 Amended Budget	2013 Amended Budget	2014 Amended Budget	2014 YTD 7/31/2014	2015 Proposed Budget
830.100 Membership & Dues/Computer	\$ -	\$ -	\$ -	\$ -	\$ -
850.000 Telephone Expense Cell phone for Diane Johnson \$58.00 per month to be available to the township 24-7. (Diane retired March 2014)	\$ 700	\$ 700	\$ 700	\$ 367	\$ 700
863.000 Vehicle Maintenance & Repairs	\$ 90	\$ 90	\$ 90	\$ -	\$ 90
866.000 Gas, Oil, Wash, Tires, Etc	\$ 100	\$ 100	\$ 100	\$ (315)	\$ 100
868.000 Training Expense This represents training for full time employees of the finance department. Typically one GFOA national conference or education class (\$1,300/5 days +\$850 Hotel), MiGFOA annual conference (\$600), MERS annual conference(\$500), MAA conference/continuing education and MAPERs conference(\$400x2).	\$ 4,500	\$ 2,000	\$ 2,000	\$ 390	\$ 2,000
868.100 Computer: Training Expense	\$ -	\$ -	\$ -	\$ -	\$ -
956.000 Misc. Expense Unexpected expenses that cannot be logically assessed to another account code.	\$ 200	\$ 200	\$ 200	\$ 16	\$ 200
970.000 Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL FINANCE EXPENDITURES	\$ 488,246	\$ 485,659	\$ 432,766	\$ 234,458	\$ 332,458

DEPARTMENT HEAD COMMENTS / NOTES

OPEB actuarial valuation required every three years
All employee salaries for this department are charged 50 - 50 to Finance & DPW

FINANCE DEPARTMENT
Line Item Descriptions
#101-103

2012
Amended
Budget

2013
Amended
Budget

2014
Amended
Budget

2014
YTD
7/31/2014

2015
Proposed
Budget

Fire Commission Contribution Expense
Line Item Descriptions
#101-340

	2012 Amended Budget	2013 Amended Budget	2014 Amended Budget	2014 Year - to - Date 7/31/2014	2015 Proposed Budget
811.000 Fire Commission Contribution This expense represents a quarterly payment of \$101522.50. and is the Township's contribution to the Fire Commissions 2014 operating budget. The Fire Commission is jointly funded by the Township (75%) and the City (25%).	\$ 449,271	\$ 417,290	\$ 406,090	\$ 304,568	\$ 406,090
979.000 Fire Commission Vehicle Replacement This represents the annual payment towards the vehicle replacement budget	\$ 120,210	\$ 120,210	\$ 120,210	\$ -	\$ 120,210
TOTAL <i>FIRE COMMISSION</i> EXPENDITURES	\$ 569,481	\$ 537,500	\$ 526,300	\$ 304,568	\$ 526,300

DEPARTMENT HEAD COMMENTS / NOTES

GIS / IT Expenses Line Item Descriptions #101-228	2012 Amended Budget	2013 Amended Budget	2014 Amended Budget	2014 Year - to - Date 7/31/2014	2015 Proposed Budget
706.000 Salaries & Wages - Regular	\$ 154,572	\$ 146,406	\$ 150,743	\$ 83,013	\$ 160,120
707.000 Contingent Employees Wages	\$ 20,000	\$ -	\$ -	\$ -	\$ -
710.000 Overtime Wages	\$ 10,000	\$ 2,000	\$ -	\$ 678	\$ -
715.000 FICA Taxes (Employers) The Township contributes 6.20% of the employee's wages up to \$113,700	\$ 10,852	\$ 9,077	\$ 9,346	\$ 5,044	\$ 9,927
715.900 MEDI FICA Tax (Employers) The Township contributes 1.45% of the employee's wages with no wage limit.	\$ 2,538	\$ 2,123	\$ 2,186	\$ 1,180	\$ 2,322
716.000 Sick & Accident Insurance Grand Blanc Township pays 100% of premiums for sick & accident insurance for full time employees.	\$ 1,201	\$ 973	\$ 1,171	\$ 725	\$ 1,240
717.000 Medical Insurance Grand Blanc Township pays 100% of premiums for Medical Insurance premiums for qualified, full time employees. Per contract stipulations, each employee repays the Township a % of their premium. The Township's Medical Insurance policy includes Optical Coverage. Employees who opt out of the Township Medical Insurance Policy qualify for an "in lieu" payment of \$100 per month and Optical Insurance.	\$ 59,197	\$ 67,650	\$ 62,293	\$ 31,919	\$ 69,626
718.000 Dental Insurance Grand Blanc Township pays 100% of premiums for dental insurance for full time employees.	\$ 4,100	\$ 4,295	\$ 3,900	\$ 2,095	\$ 3,223
720.000 Life & Term Insurance Grand Blanc Township pays 100% of premiums for life and term insurance for full time employees.	\$ 350	\$ 344	\$ 355	\$ 210	\$ 376

GIS / IT Expenses
Line Item Descriptions
#101-228

	2012 Amended Budget	2013 Amended Budget	2014 Amended Budget	2014 Year - to - Date 7/31/2014	2015 Proposed Budget
722.000 Pension Expense Grand Blanc Township contributes an amount equal to 15% of the annualized base compensation for each full time employee.	\$ 21,756	\$ 21,526	\$ 22,177	\$ 10,924	\$ 23,478
724.000 Worker's Comp Insurance The total wages listed are multiplied by the appropriate worker's compensation rate per \$100 of wages paid.	\$ 3,000	\$ 2,017	\$ 2,077	\$ 1,186	\$ 1,721
727.000 Office Supplies This account is used for the purchase of items such as file folders, envelopes, and other general supplies.	\$ 200	\$ 100	\$ 200	\$ -	\$ 200
727.100 Computer Supplies This account is used for the purchase of items such as print cartridge, surge protectors, plotter paper and other computer supplies.	\$ 7,500	\$ 3,000	\$ 7,500	\$ 1,676	\$ 7,500
740.000 Operating Supplies Charges for supplies that are not specifically assigned as office supplies, such as: business cards, and specialty forms.	\$ 1,000	\$ 300	\$ 1,000	\$ 36	\$ 1,000
818.000 Contractual Service Charges for external services, such as Teoma for the phone system	\$ 3,000	\$ 1,000	\$ 3,000	\$ 473	\$ 3,000
818.100 Computer Contractual Service AT&T monthly internet = \$1,155/month = \$13,860/year, Mail Max Anti Spam \$396.00/month=4,752/year., install data cables or other misc repairs, Annual BS&A internet fees \$5,800/year, MapLogic Layout Manager Pro (250.00) annual maintenance, ESRI annual \$11,550, ONSSI Security Camera (7,680)	\$ 27,000	\$ 29,000	\$ 53,000	\$ 18,915	\$ 53,000
830.100 Membership & Dues - Computer Imagin - 2 Memberships @ \$75/each = \$150, GMIS \$75	\$ 225	\$ 225	\$ 225	\$ 75	\$ 225
850.000 Telephone Expense Charges for AT&T phone service and long distance calls for the Township (Government). Moved from Finance to GIS-IT Department as of 1-1-10.	\$ 79,000	\$ 70,000	\$ 45,000	\$ 28,040	\$ 45,000
866.000 Gas, Oil, Wash, Tires, Etc Funds to cover costs of gas, oil, car washes for department vehicles	\$ -	\$ 100	\$ 100	\$ 51	\$ 100
868.000 Training Expense This represents training for full time employees of the GIS/IT Department.	\$ 550	\$ 1,000	\$ 500	\$ 347	\$ 500
868.100 Computer Training This represents training for full time employees of the GIS/IT Department.	\$ -	\$ 500	\$ 1,500	\$ 578	\$ 1,500

GIS / IT Expenses
Line Item Descriptions
#101-228

	2012 Amended Budget	2013 Amended Budget	2014 Amended Budget	2014 Year - to - Date 7/31/2014	2015 Proposed Budget
959.000 Tuition Reimbursement	\$ -	\$ -	\$ -	\$ 1,000	\$ 1,000
TOTAL GIS / IT EXPENDITURES	\$ 406,041	\$ 361,636	\$ 366,273	\$ 188,165	\$ 385,058

DEPARTMENT HEAD COMMENTS / NOTES

ATTORNEY - LEGAL SERVICES EXPENSES

Line Item Descriptions

#101-210

	2012 Amened Budget	2013 Amended Budget	2014 Amended Budget	2014 Year - to - Date 7/31/2014	2015 Proposed Budget
826.100 Legal Fee / General Misc legal services such as hiring Clark Hill to review the cell tower contract	\$ -	\$ 2,100	\$ 5,000	\$ -	\$ 5,000
826.200 Attorney Retainer / Lattie David Lattie, retainer plus expenses. Approx. 30% of retainer is expensed to DPW	\$ 80,000	\$ 80,000	\$ 80,000	\$ 33,477	\$ 80,000
826.300 Labor Attorney Fee Rick Fanning - Keller, Thoma; Schwarze, Schwarze. Moved 15,000 to police budget per Dick Dunnill	\$ 25,000	\$ 25,000	\$ 10,000	\$ 24,698	\$ 10,000
960.000 Court Settlement Expense Annual Estimate from Attornies	\$ 32,000	\$ 25,000	\$ 25,000	\$ 27,913	\$ 25,000
960.100 Litigation Costs (Legal Deductables) Annual Estimate from Attornies, includes appraisals needed for tax tribunal cases. Increase is needed due to the large number of full tribunals on commercial and industrial properties.	\$ 38,000	\$ 20,000	\$ 25,000	\$ 14,100	\$ 25,000
TOTAL <u>LEGAL SERVICES</u> EXPENDITURES	\$ 175,000	\$ 152,100	\$ 145,000	\$ 100,188	\$ 145,000

DEPARTMENT HEAD COMMENTS / NOTES

LEGISLATIVE BOARD EXPENSE

Line Item Descriptions

#101-101

	2012 Amended Budget	2013 Amended Budget	2014 Amended Budget	2014 Y/T/D 7/31/2014	2015 Proposed Budget
703.000 Salary-Supervisor-Elected Official	\$ 18,000	\$ 18,000	\$ 18,000	\$ 10,500	\$ 18,000
705.100 Trustee Fees Budget amount represents the salaries for the 4 elected trustees. The 2013 budgeted wage reflects a 0% increase, trustee annual salary is \$5,702.75.	\$ 22,811	\$ 22,811	\$ 22,811	\$ 13,306	\$ 22,811
705.600 Planning Commission Fees Planning Commission members earn \$80.00 per Planning Commission Board Meeting. 8 members, \$80/meeting total \$640 per meeting, 10 meetings per year total 6,400, 8 meetings per year total \$5,120.	\$ 5,400	\$ 6,400	\$ 6,400	\$ 4,160	\$ 6,400
705.700 Board of Appeals Fee Zoning Board & Building Board of Appeals members earn \$80.00 per meeting. Zoning Board 4 members, 6 meetings per year, Building Board 5 members 4 meetings per year.	\$ 2,520	\$ 3,520	\$ 3,520	\$ 400	\$ 2,080
706.000 Salaries & Wages - Regular	\$ 9,000	\$ 25,000	\$ -	\$ 4,431	\$ -
707.000 Contingent Employees Wages	\$ 8,500	\$ 15,000	\$ 2,687	\$ 1,504	\$ -
715.000 Fica Taxes (Employer's) The Township contributes 6.20% of the employee's wages up to \$113,700.	\$ 3,800	\$ 3,800	\$ 3,145	\$ 2,127	\$ 2,530
715.900 Medicare Tax (Employer's) The Township contributes 1.45% of the employee's wages with no wage limit.	\$ 1,100	\$ 1,100	\$ 736	\$ 497	\$ 592
716.000 Sick & Accident Insurance Grand Blanc Township pays 100% of premiums for sick & accident insurance for full time employees.	\$ 200	\$ 204	\$ -	\$ -	\$ -
718.000 Dental Insurance Grand Blanc Township pays 100% of premiums for dental insurance for full time employees.	\$ 500	\$ -	\$ -	\$ -	\$ -

LEGISLATIVE BOARD EXPENSE

Line Item Descriptions

#101-101

	2012 Amended Budget	2013 Amended Budget	2014 Amended Budget	2014 Y/T/D 7/31/2014	2015 Proposed Budget
719.000 Optical Insurance Is included in Flex Blue 3 insurance premiums.	\$ 150	\$ -	\$ -	\$ -	\$ -
720.000 Life & Term Insurance Grand Blanc Township pays 100% of premiums for life and term insurance for full time employees.	\$ 100	\$ -	\$ -	\$ -	\$ -
722.000 Pension Expense Grand Blanc Township contributes an amount equal to 15% of the annualized base compensation for each General Office full time employee.	\$ 1,200	\$ -	\$ -	\$ -	\$ -
724.000 Worker's Comp Insurance	\$ 250	\$ 200	\$ 287	\$ 80	\$ 122
740.000 Operating Supplies Charges for supplies such as Trustee's Business Cards and Photography.	\$ 1,500	\$ 500	\$ 500	\$ 680	\$ 500
830.000 Membership & Dues Genesee Chamber Foundation Membership \$10,000, Michigan Township Association Dues and memberships \$6,454 and Genesee County Metro Alliance \$150, Genesee County Chapter Dues \$645 and Genesee County Chapter of MTA \$310.	\$ 18,500	\$ 18,000	\$ 18,000	\$ 16,140	\$ 18,000
831.000 Publications/Legal Notices This account represents payment for publication of required legal notices. Currently, the Township uses The Grand Blanc View, The Flint Journal and M-Live.com for such notifications.	\$ 15,900	\$ 18,000	\$ 15,000	\$ 3,978	\$ 15,000
850.000 Telephone Communication Expense This expense includes reimbursement of \$40 / month to Legislative Employees using their own personal electronic devices for Township Business: Clerk Rariden, Trustees Anderson, Bennet, Kent and Rariden currently participate in this program. 5 x \$50 = \$200 / month = \$2400 / year.	\$ 2,320	\$ 2,320	\$ 3,600	\$ 1,784	\$ 3,100

LEGISLATIVE BOARD EXPENSE

Line Item Descriptions

#101-101

	2012 Amended Budget	2013 Amended Budget	2014 Amended Budget	2014 Y/T/D 7/31/2014	2015 Proposed Budget
866.000 Gas, Oil, Wash, Tires, Etc Expense	\$ 2,200	\$ 1,500	\$ 1,500	\$ 484	\$ 1,500
868.000 Training Expense This represents the training expenses for the Trustees to MTA conference or purchase training materials from the MTA.	\$ 1,000	\$ 3,000	\$ 3,000	\$ 4,964	\$ 3,000
910.000 Insurance and Bonds This represents the township's general fund liability insurance policy and deductibles for all township assets, in addition notary bond and fiduciary bonds on Clerk and Treasurer.	\$ 97,000	\$ 95,000	\$ 95,000	\$ 91,480	\$ 95,000
956.000 Miscellaneous Expense Unexpected expenses that cannot be logically assessed to another account code.	\$ 500	\$ 500	\$ 500	\$ -	\$ 500
TOTAL <u>LEGISLATIVE</u> EXPENDITURES	\$ 212,451	\$ 234,855	\$ 194,686	\$ 156,515	\$ 189,135

DEPARTMENT HEAD COMMENTS / NOTES

**Planning & Zoning
Line Item Descriptions
#101-721**

	2012 Amended Budget	2013 Amended Budget	2014 Amended Budget	2014 Year - to - Date 7/31/2014	2015 Proposed Budget
706.000 Salaries & Wages - Regular	\$ 78,833	\$ 42,083	\$ 48,483	\$ 25,013	\$ 44,100
707.000 Contingent Wages	\$ -	\$ -	\$ 5,038	\$ 1,440	\$ -
708.000 Sick Leave Pay	\$ -	\$ -	\$ -	\$ 863	\$ -
710.000 Overtime Wages Overtime occurs during periods of peak activity such as evening meetings. Every effort is made to minimize overtime.	\$ 500	\$ 500	\$ -	\$ 950	\$ -
715.000 FICA Taxes (Employers) The Township contributes 6.20% of the employee's wages up to \$113,700	\$ 5,740	\$ 2,609	\$ 3,006	\$ 1,641	\$ 2,734
715.900 MEDI FICA Tax (Employers) The Township contributes 1.45% of the employee's wages with no wage limit.	\$ 1,342	\$ 610	\$ 703	\$ 384	\$ 639
716.000 Sick & Accident Insurance Grand Blanc Township pays 100% of premiums for sick & accident insurance for full time employees.	\$ 566	\$ 307	\$ -	\$ 201	\$ 376
717.000 Medical Insurance Grand Blanc Township pays 100% of premiums for Medical Insurance premiums for qualified, full time employees. Per contract stipulations, each employee repays the Township a % of their premium. The Township's Medical Insurance policy includes Optical Coverage. Employees who opt out of the Township Medical Insurance Policy qualify for an "in lieu" payment of \$100 per month and Optical Insurance.	\$ 44,010	\$ 23,732	\$ 23,036	\$ 11,754	\$ 25,856
718.000 Dental Insurance Grand Blanc Township pays 100% of premiums for dental insurance for full time employees.	\$ 3,200	\$ 1,682	\$ 1,851	\$ 131	\$ 1,530
720.000 Life & Term Insurance GBT pays 100% of premiums for life & term insurance for full time employees.	\$ 412	\$ 109	\$ -	\$ 59	\$ 114
722.000 Pension Expense Grand Blanc Township contributes an amount equal to 15% of the annualized base compensation for each full time non-sworn employee.	\$ 13,453	\$ 5,953	\$ 6,132	\$ 3,411	\$ 6,255
724.000 Worker's Comp Insurance	\$ 1,000	\$ 150	\$ 172	\$ 76	\$ 115
727.000 Office Supplies	\$ 500	\$ 250	\$ 250	\$ 654	\$ 250

Planning & Zoning Line Item Descriptions #101-721	2012 Amended Budget	2013 Amended Budget	2014 Amended Budget	2014 Year - to - Date 7/31/2014	2015 Proposed Budget
727.100 Computer Supplies	\$ 1,000	\$ 500	\$ 500	\$ 30	\$ 500
740.000 Operating Supplies Charges for supplies such as parcel delivery svc and printing ord books.	\$ 500	\$ 500	\$ 500	\$ -	\$ 500
818.000 Contractual Services For external services, i.e.: phone system extended maintenance agreement.	\$ 500	\$ -	\$ 500	\$ -	\$ 500
818.100 Computer Contractual Service Annual maintenance of GIS Software and ESRI	\$ 1,000	\$ 1,000	\$ 1,000	\$ 600	\$ 1,000
818.300 Copier Lease Expense This represents 30% of the color copier lease for Canon IRC 3480 \$142/month = \$1,704/year), plus overages	\$ 2,000	\$ 3,000	\$ 2,000	\$ 1,522	\$ 2,000
828.100 Planning Consultant Expense This account represents the Birchler/Arroyo \$699 retainer fee per month (= \$8,388/year), plus expenses. In addition, this account covers any large project such as the master plan.	\$ 30,000	\$ 23,000	\$ 46,029	\$ 9,727	\$ 46,029
830.000 Membership & Dues Funds budgeted to include dues and memberships. Examples include MAP, Michigan Economic Development Association and the American Planning Association	\$ 1,800	\$ 500	\$ 1,000	\$ -	\$ 1,000
850.000 Telephone Expense This account is used for the Planning and Zoning Department's phone exp	\$ 500	\$ 500	\$ 500	\$ -	\$ 500
863.000 Vehicle Maint. & Repairs	\$ 1,500	\$ 500	\$ 500	\$ -	\$ 500
866.000 Gas, Oil, Wash, Tires, Etc	\$ 700	\$ 500	\$ 500	\$ -	\$ 500
868.000 Training (Seminar) Expense This represents training for full time employees of the planning and zoning department. Annual MAP conference, MEDA conference and requirements for training. (Some training monies for P & Z were previously posted to Bldg. Dept Budget.	\$ 3,000	\$ 500	\$ 500	\$ -	\$ 2,000
956.000 MISC*** Expense*** Unexpected expenses that cannot be logically assessed to another account code.	\$ 150	\$ 500	\$ 150	\$ -	\$ 150

Planning & Zoning
 Line Item Descriptions
 #101-721

	2012 Amended Budget	2013 Amended Budget	2014 Amended Budget	2014 Year - to - Date 7/31/2014	2015 Proposed Budget
TOTAL PLANNING & ZONING EXPENDITURES	\$ 192,206	\$ 108,985	\$ 142,350	\$ 58,456	\$ 137,149

DEPARTMENT HEAD COMMENTS / NOTES

Police Department Line Item Descriptions #101-300	2012 Amended Budget	2013 Amended Budget	2014 Amended Budget	2014 Year - to - Date 7/31/2014	2015 Proposed Budget
706.000 Salaries & Wages - Regular 2015 = 41 Sworn Officers....1 Full Time Office.... 5 Full Time Dispatch	\$ 2,853,929	\$ 2,876,657	\$ 2,996,125	\$ 1,505,318	\$ 3,026,746
706.680 Campus Project/Trans Out	\$ -	\$ 20,000	\$ -	\$ -	\$ -
706.888 Wages-Grants (Misc)	\$ -	\$ -	\$ -	\$ 3,613	
707.000 Contingent Employees Provision for part-time dispatchers	\$ 93,000	\$ 90,000	\$ 90,000	\$ 51,213	\$ 100,000
710.000 Overtime Wages	\$ 171,800	\$ 171,800	\$ 140,000	\$ 94,925	\$ 170,000
710.054 Traffic Grant Overtime To be reimbursed	\$ -	\$ 30,000	\$ -	\$ 15,961	\$ -
710.154 HIDTA Program Overtime To be reimbursed	\$ -	\$ -	\$ -	\$ 4,276	\$ -
715.000 FICA Taxes (Employers) The Township contributes 6.20% of the employee's wages up to \$113,700	\$ 172,524	\$ 178,353	\$ 188,680	\$ 102,177	\$ 204,398
715.900 MEDI FICA Tax (Employers) The Township contributes 1.45% of the employee's wages with no wage limit.	\$ 40,348	\$ 41,712	\$ 44,127	\$ 23,896	\$ 47,803
716.000 Sick & Accident Insurance Grand Blanc Township pays 100% of premiums for sick & accident insurance for full time employees.	\$ 19,000	\$ 18,893	\$ 23,390	\$ 10,977	\$ 23,590

Police Department Line Item Descriptions #101-300	2012 Amended Budget	2013 Amended Budget	2014 Amended Budget	2014 Year - to - Date 7/31/2014	2015 Proposed Budget
717.000 Medical Insurance Grand Blanc Township pays 100% of premiums for Medical Insurance premiums for qualified, full time employees. Per contract stipulations, each employee repays the Township a % of their premium. The Township's Medical Insurance policy includes Optical Coverage. Employees who opt out of the Township Medical Insurance Policy qualify for an "in lieu" payment of \$100 per month and Optical Insurance.	\$ 759,945	\$ 769,070	\$ 900,628	\$ 529,018	\$ 1,034,584
718.000 Dental Insurance Grand Blanc Township pays 100% of premiums for dental insurance for full time employees.	\$ 59,700	\$ 63,285	\$ 76,785	\$ 37,821	\$ 65,365
719.000 Optical Insurance Is included in Flex Blue 3 health insurance premiums.	\$ 600	\$ 936	\$ 549	\$ 163	\$ 926
720.000 Life & Term Insurance Grand Blanc Township pays 100% of premiums for life and term insurance for full time employees.	\$ 5,395	\$ 6,688	\$ 7,088	\$ 4,178	\$ 7,148
721.000 Retiree Health M/D/O This account represents the health benefits for retirees Chase, Harris, Hoffman, Lintz, Cunningham, Ensley, McNicol, Newman, Oskey, Rariden, Rariden, Rust, Seyfried, Taft, Tambs, Tankersley, Sutto, Weaver, Wian and Witham, Barry's Widow	\$ 361,360	\$ 375,000	\$ 386,023	\$ 273,451	\$ 445,000
722.000 Pension Expense Grand Blanc Township contributes an amount equal to 14% of the annualized base compensation to MERS for each patrol, detective and dispatch FT employee, GBT contributes 33.71% for command for 2013. Closed BU estimate is \$202,704 of which is 100% employer cost	\$ 640,662	\$ 708,877	\$ 562,609	\$ 361,607	\$ 590,975
724.000 Worker's Comp Insurance The total wages listed are multiplied by the appropriate	\$ 137,641	\$ 152,763	\$ 161,424	\$ 86,259	\$ 190,176

Police Department Line Item Descriptions #101-300	2012 Amended Budget	2013 Amended Budget	2014 Amended Budget	2014 Year - to - Date 7/31/2014	2015 Proposed Budget
worker's compensation rate per \$100 of wages paid.					
727.000 Office Supplies This account is used for the purchase of items such as file folders, envelopes, and other general supplies.	\$ 10,000	\$ 10,000	\$ 10,000	\$ 2,266	\$ 10,000
727.100 Computer Supplies This account is used for the purchase of items such as print cartridge, surge protectors, and other computer supplies.	\$ 6,000	\$ 6,000	\$ 6,000	\$ 4,315	\$ 6,000
740.000 Operating Supplies Charges for supplies that are not specifically assigned as office supplies, such as: film processing, battery supplies, gloves, police range, fingerprint supplies, and evidence packaging	\$ 30,000	\$ 30,000	\$ 30,000	\$ 11,126	\$ 30,000
740.933 Police Operating - LLEBG -	\$ 3,000	\$ -	\$ -	\$ -	\$ -
744.000 Uniform Expense Work uniforms are provided for the police department as well as cleaning expenses.	\$ 13,000	\$ 13,000	\$ 13,000	\$ 4,619	\$ 13,000
818.000 Contractual Service Charges for external services, such as: night vision lease, Genesee County Auto Theft Dues, and DARE T-Shirts.	\$ 15,000	\$ 15,000	\$ 15,000	\$ 12,754	\$ 40,000
818.100 Computer Contractual Service This account includes New World Software (\$44,000); Access Data (9,072); Lexisnexis (\$2,520); Onssi Security Camera annual maintenance (8,535); Finger Roll annual service (\$3,500), Logical System Solutions (2,500); Crimeview annual Maintenance (2,925)	\$ 26,800	\$ 26,800	\$ 26,800	\$ 23,098	\$ 36,800

Police Department Line Item Descriptions #101-300	2012 Amended Budget	2013 Amended Budget	2014 Amended Budget	2014 Year - to - Date 7/31/2014	2015 Proposed Budget
818.300 Copier Lease Expense	\$ 10,200	\$ 10,000	\$ 10,200	\$ 6,759	\$ 10,200
This represents the expense for the Canon IR 3230 (\$75/month), Canon IRC (\$255/month), Canon IR 5050 (\$265), and overages					
818.333 Cleaning Services - Police Building	\$ 45,000	\$ 45,000	\$ 35,000	\$ 16,450	\$ 35,000
826.000 Legal/Attorney Fees	\$ 50,000	\$ 50,000	\$ 40,000	\$ 10,204	\$ 40,000
830.000 Membership & Dues	\$ 3,000	\$ 3,000	\$ 3,000	\$ 1,460	\$ 3,000
Funds budgeted to include dues and memberships. Memberships include: MAGLEOCLEN, firearms instructors, FBI dues, Gen Co Police Chiefs, All Data, Grand Blanc Chamber of Commerce, LEORTC membership dues, etc.					
842.000 Narcotics Task Force . Expense	\$ 50,000	\$ 50,000	\$ 50,000	\$ -	\$ 50,000
This budgeted amount represents Fang Dues					
850.000 Telephone Expense	\$ 12,500	\$ 12,500	\$ 12,500	\$ 7,343	\$ 12,500
Charges for AT&T phone service, cell phones, and long distance calls for the police department.					
855.000 Radio Maint. & Repairs	\$ 8,000	\$ 8,000	\$ 8,000	\$ 4,243	\$ 8,000
Charges for maintenance of police radios Blumerich, Motorola (\$1,118.16) & L3 Communications					
863.000 Vehicle Maint. & Repairs	\$ 45,000	\$ 45,000	\$ 33,893	\$ 27,388	\$ 33,893
Funds to cover costs of routine maintenance and repairs for department vehicles.					
866.000 Gas, Oil, Wash, Tires, Etc	\$ 160,000	\$ 160,000	\$ 160,000	\$ 82,141	\$ 160,000
Funds to cover costs of gas, oil, car washes for department vehicles					

Police Department Line Item Descriptions #101-300	2012 Amended Budget	2013 Amended Budget	2014 Amended Budget	2014 Year - to - Date 7/31/2014	2015 Proposed Budget
868.000 Training Expense This represents training for full time employees of the police department. There are multiple requirements for training, to include: LEORTC, FTO, and NRA Range.	\$ 20,000	\$ 20,000	\$ 20,000	\$ 8,980	\$ 20,000
920.000 Utilities (Electrical-Heating-w/s	\$ 100,000	\$ 100,000	\$ 100,000	\$ 66,360	\$ 100,000
930.000 Maintenance & Repairs Expense	\$ 17,000	\$ 17,000	\$ 17,000	\$ 24,063	\$ 17,000
956.000 Misc. Expense Unexpected expenses that cannot be logically assessed to another account code.	\$ 2,000	\$ 2,000	\$ 2,000	\$ 1,035	\$ 2,000
959.000 Tuition Reimbursement This amount reflects reimbursement to employees working towards their Associate Degree, BS, or BA degrees. Most employee contracts have a maximum of \$1,000 per year, per employee	\$ 2,000	\$ 2,000	\$ 2,000	\$ -	\$ 2,000
970.000 Capital Outlay Proposed expenses for equipment as may be required.	\$ -	\$ 5,000	\$ -	\$ -	\$ -
970.100 Computer Capital Outlay Proposed expenses for upgrading PC's, and printers	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL <u>POLICE</u> EXPENDITURES	\$ 5,944,404	\$ 6,134,334	\$ 6,171,821	\$ 3,419,457	\$ 6,536,105

DEPARTMENT HEAD COMMENTS / NOTES

Township Public Services Line Item Descriptions #101-290	2012 Amended Budget	2013 Amended Budget	2014 Amended Budget	2014 Year - to - Date 7/31/2014	2015 Proposed Budget
801.010 Admin Exp~ Holly Springs ROAD~Bond 2010	\$ 150	\$ 150	\$ -	\$ -	
801.012 Campus Project/Trans Out	\$ 340,000	\$ 5,000	\$ -	\$ -	
801.013 Admin Exp~Braemoor Road Cost~Bond 2013	\$ -	\$ 750,000	\$ -	\$ 149	
817.000 Waste Collection Expense This represents the hazardous waste collection and unusual clean-ups within the township	\$ 2,500	\$ 2,500	\$ 1,500	\$ 1,000	\$ 1,500
818.000 Contractual Services This is for any additional contractual services such as hiring a civil engineer to review any report on a flooding issue.	\$ 1,000	\$ 1,000	\$ 1,000	\$ 230	\$ 1,000
825.100 Gen Co/Drains-At-Large This account represents the Township's portion of the Genesee County drain and repair expense and is billed annually from Genesee County	\$ 60,000	\$ 50,000	\$ 50,000	\$ -	\$ 50,000
825.200 Drains/Storm Sewer This account is used for catch basin repairs	\$ 15,000	\$ 15,000	\$ 15,000	\$ 1,758	\$ 15,000
827.000 Grand Blanc Library Contr This represents the Township's Contribution to the Grand Blanc Library	\$ 50,000	\$ 47,500	\$ 47,500	\$ 23,750	\$ 47,500
880.000 Mosquito Control Program The account represents the rose exterminators expense (see Mosquito Millage Revenue)	\$ 185,000	\$ 185,000	\$ 185,000	\$ 109,117	\$ 185,000
882.000 GBTwp "ROAD" Maintenance Expense This account represents the Townships portion of Road Maintenance performed by Genesee County Road Commission.	\$ 35,000	\$ 35,000	\$ 19,438	\$ -	\$ 19,438

Township Public Services Line Item Descriptions #101-290		2012 Amended Budget	2013 Amended Budget	2014 Amended Budget	2014 Year - to - Date 7/31/2014	2015 Proposed Budget
882.100	GBTwp Roads-At-Large(Gen CO) Expense This account represents the Township's portion of the Genesee County Road Commission Special Assessment where township is responsible for 25% of improvement and is financed over 10 years. See included spreadsheet of current projects and their remaining balances. National Estates will come off after 2010 and Hickory Hills will come off at the end of 2011. Williamsburg I, II, III are at 25% twp contribution and Ottawa Hills is at 15% twp contribution. This is billed annually from Genesee County	\$ 240,000	\$ 200,000	\$ 200,000	\$ -	\$ 200,000
882.200	Road Chloriding Expense This account represents the Township's portion of GCRC road chloriding expenses, typically the GCRC will pay for the first treatment and any additional treatments by the township	\$ 18,000	\$ 9,000	\$ 9,000	\$ -	\$ 9,000
882.300	Snow Removal/Roads This represents the Township's snow removal expense	\$ 30,000	\$ 50,000	\$ 60,000	\$ 136,671	\$ 150,000
899.000	Disaster Fund Expense This account is used to service disaster sirens, included 2,880 per year annual maintenance contract	\$ 3,000	\$ 3,000	\$ 3,000	\$ 4,511	\$ 3,000
901.000	Purchase of Waste Bags See revenue for sale of waste bags	\$ 5,000	\$ 5,000	\$ 5,000	\$ 2,043	\$ 5,000
926.000	Street-Traffic Light Expense This account is used for the traffic lights' electrical maintenance	\$ 13,000	\$ 13,000	\$ 13,000	\$ 2,912	\$ 13,000
928.000	Spec Assess / Light Districts Expense Subdivision lighting is placed on winter tax as special assessment, typically expenses incurred in 2013, revenue from special assessment collected first half of 2014 so there is a timing difference between revenue and expense.	\$ 350,000	\$ 350,000	\$ 350,000	\$ 158,928	\$ 350,000
930.000	Maintenance & Repairs Expense	\$ 1,000	\$ 300	\$ 300	\$ 950	\$ 300
930.025	Pathway Maintenance / Upkeep	\$ 7,500	\$ 5,000	\$ 5,000	\$ 1,145	\$ 5,000
932.000	Twp Cemetery Expense	\$ 200	\$ 200	\$ 200	\$ -	\$ 200
932.151	Maple Cemetery Expense \$140.00/week to mow; \$34.00/month for Consumers; \$1600 annual cleanup and \$50 for flags. Based on 35 mowings per year	\$ 8,000	\$ 5,000	\$ (3,000)	\$ 1,755	\$ 5,000
932.209	Perry Cemetery Expense \$95/week to mow; \$500 annual cleanup; \$50 for flags, 35 mowings/year	\$ 4,000	\$ 4,000	\$ 4,000	\$ 722	\$ 4,000

**Township Public Services
Line Item Descriptions
#101-290**

	2012 Amended Budget	2013 Amended Budget	2014 Amended Budget	2014 Year - to - Date 7/31/2014	2015 Proposed Budget
932.210 Oakwood Cemetery Expense \$90/week; \$500 annual cleanup; \$50 for flags, 35 mowings/year	\$ 4,000	\$ 4,000	\$ 4,000	\$ 600	\$ 4,000
935.000 Contribution=Grand Blanc Parks&Rec Budget This represents the Township's contribution to Grand Blanc Parks & Rec's operating budget. Grand Blanc Parks and Rec is funded 60% by the Township and 40% by the City	\$ 167,665	\$ 159,282	\$ 159,282	\$ 119,447	\$ 159,282
942.330 Rental-Park&REC TwpShare This represents building rent for Parks & Rec and is 40% funded by the Township	\$ 12,875	\$ 12,875	\$ 11,435	\$ 8,576	\$ 11,435
956.000 MISC*** Expense*** Unexpected expenses that cannot be logically assessed to another account code.	\$ 10	\$ -	\$ -	\$ -	\$ -
965.001 Property Tax Contingency Estimated expense based on taxable value decreases due to MTT, STC and/or Board of Review decisions, since there is more taxable value in contention, auditors highly recommend we book this expense annually.	\$ 40,000	\$ 30,000	\$ 50,000	\$ -	\$ 50,000
970.000 Capital Outlay	\$ -	\$ -	\$ -	\$ 5,175	

Township Public Services Line Item Descriptions #101-290		2012 Amended Budget	2013 Amended Budget	2014 Amended Budget	2014 Year - to - Date 7/31/2014	2015 Proposed Budget
991.009	Debt ~ BOND ~ Principal~DeerField Rd Bond	\$ 32,000	\$ 35,000	\$ 33,000	\$ 32,000	\$ 33,000
991.010	Debt ~ BOND ~ Principal~Holly Spring Rd Bond	\$ 59,000	\$ 59,000	\$ 59,000	\$ 56,000	\$ 59,000
991.012	Debt ~ BOND ~ Principal~Water Edge Road Bond	\$ -	\$ 25,000	\$ 25,000	\$ 37,000	\$ 25,000
991.013	Debt ~ BOND ~ Principal~Braemoor Road Bond	\$ -	\$ -	\$ 70,000	\$ 49,000	\$ 70,000
996.009	Debt~BOND Interest~DeerField Road Bond	\$ 2,890	\$ 1,400	\$ 1,400	\$ 455	\$ 1,400
996.010	Debt~BOND Interest~Holly Spring Rd Bond	\$ 18,000	\$ 14,000	\$ 8,000	\$ 6,461	\$ 8,000
996.012	Debt Bond Interest~Waters Edge Road Bond	\$ -	\$ 7,500	\$ 3,500	\$ 3,250	\$ 3,500
996.013	Debt Bond*Interest*Braemoor Road Bond	\$ -	\$ -	\$ 5,000	\$ 5,178	\$ 5,000
TOTAL PUBLIC SERVICE EXPENDITURES		\$ 1,704,790	\$ 2,083,707	\$ 1,395,555	\$ 768,783	\$ 1,493,555

DEPARTMENT HEAD COMMENTS / NOTES

TOWNSHIP SUPERINTENDENT EXPENSE

Line Item Descriptions
#101-172

	2012 Amended Budget	2013 Amended Budget	2014 Amended Budget	2014 Year-to-Date 7/31/2014	2015 Proposed Budget
702.000 Salaries - Township Superintendent 50% of salary and benefits are charged to DPW.	\$ 40,000	\$ 42,500	\$ 43,095	\$ 27,504	\$ 43,957
706.000 Salary & Wages - Regular Amount represents wages for one full time employee (Saylor); 50% wages charged to DPW.	\$ -	\$ -	\$ 40,688	\$ 5,148	\$ 24,080
707.000 Contingent Employees Wages Part time employee 24 hours per week @ \$20.50 per hour	\$ 2,000	\$ 20,000	\$ 25,584	\$ 12,116	\$ -
710.000 Overtime Wages	\$ -	\$ -	\$ -	\$ -	\$ -
715.000 FICA Taxes (Employers) The Township contributes 6.20% of the employee's wages up to \$113,700	\$ 2,480	\$ 4,200	\$ 5,844	\$ 2,737	\$ 4,218
715.900 MEDI FICA Tax (Employers) The Township contributes 1.45% of the employee's wages up to with no wage limit.	\$ 580	\$ 1,000	\$ 1,367	\$ 640	\$ 987
716.000 Sick & Accident Insurance Grand Blanc Township pays 100% of premiums for sick & accident insurance for full time employees.	\$ 336	\$ 286	\$ 341	\$ 233	\$ 529
717.000 Medical Insurance Grand Blanc Township pays 100% of premiums for Medical Insurance premiums for qualified, full time employees. Per contract stipulations, each employee repays the Township a % of their premium. The Township's Medical Insurance policy includes Optical Coverage. Employees who opt out of the Township Medical Insurance Policy qualify for an "in lieu" payment of \$100 per month and Optical Insurance.	\$ 11,250	\$ 11,866	\$ 11,518	\$ 10,994	\$ 23,871

TOWNSHIP SUPERINTENDENT EXPENSE

Line Item Descriptions
#101-172

	2012 Amended Budget	2013 Amended Budget	2014 Amended Budget	2014 Year-to-Date 7/31/2014	2015 Proposed Budget
718.000 Dental Insurance Grand Blanc Township pays 100% of premiums for dental insurance for full time employees.	\$ 900	\$ 841	\$ 925	\$ 635	\$ 1,188
719.000 Optical Insurance Is included in Flex Blue 3 health insurance premium	\$ -	\$ -	\$ -	\$ -	\$ -
720.000 Life & Term Insurance Grand Blanc Township pays 100% of premiums for life and term insurance for full time employees.	\$ 258	\$ 101	\$ 103	\$ 74	\$ 160
722.000 Pension Expense Grand Blanc Township contributes an amount equal to 15% of the annualized base compensation for each full time employee, with the exception of Township Superintendent whose pension is baked into his salary.	\$ 2,900	\$ 11,700	\$ -	\$ 480	\$ 3,432
724.000 Worker's Comp Insurance	\$ 160	\$ 300	\$ 153	\$ 108	\$ 204
727.000 Office Supplies	\$ 150	\$ 300	\$ 300	\$ 254	\$ 300
727.100 Computer Supplies	\$ 600	\$ 1,500	\$ 100	\$ -	\$ 100
740.000 Operating Supplies Charges for supplies such as: UPS mailing costs, certified letter mailing costs.	\$ 3,100	\$ 1,000	\$ 100	\$ 486	\$ 100
818.000 Contractual Services	\$ 750	\$ -	\$ -	\$ -	\$ -
818.100 Computer Contractual Services	\$ -	\$ 100	\$ 100	\$ -	\$ 100
830.000 Membership & Dues Grand Blanc Chamber of Commerce; Michigan Economic Developers Assoc	\$ 400	\$ 400	\$ 650	\$ 395	\$ 650
850.000 Telephone Communications Expense	\$ 540	\$ 640	\$ 480	\$ 280	\$ 480

TOWNSHIP SUPERINTENDENT EXPENSE

Line Item Descriptions

#101-172

	2012 Amended Budget	2013 Amended Budget	2014 Amended Budget	2014 Year-to-Date 7/31/2014	2015 Proposed Budget
Monthly stipend of \$40.00 for Township Superintendent					
863.000 Vehicle Maint. & Repairs	\$ 100	\$ 200	\$ 200	\$ -	\$ 200
866.000 Gas, Oil, Wash, Tires, Etc	\$ 250	\$ 500	\$ 250	\$ 446	\$ 250
868.000 Training Expense This represents training expenses for the Manager to attend the MEDA annual conference.	\$ 100	\$ 1,500	\$ 1,500	\$ 176	\$ 1,500
868.100 Computer: Training Expense				\$ 400	
956.000 Misc. Expense	\$ 50	\$ 50	\$ 50	\$ -	\$ 50
Unexpected expenses that cannot be logically assessed to another account code.					
TOTAL <u>SUPERINTENDENT</u> EXPENDITURES	\$ 66,904	\$ 98,984	\$ 133,348	\$ 63,106	\$ 106,356

DEPARTMENT HEAD COMMENTS / NOTES

Treasurer's Office Expense
Line Item Descriptions
#101-253

	2012 Amended Budget	2013 Amended Budget	2014 Amended Budget	2014 Year - to - Date 7/31/2014	2015 Proposed Budget
703.000 Salaries - Elected Officials	\$ 59,972	\$ 59,972	\$ 59,972	\$ 34,984	\$ 59,972
703.200 Longevity - Elected Official	\$ -	\$ -	\$ 500	\$ -	\$ 500
704.000 Wages and Longevity: Deputy	\$ 47,545	\$ 44,592	\$ 51,953	\$ 27,571	\$ 52,944
706.000 Wages and Longevity: Cashiers	\$ 141,588	\$ 121,582	\$ 122,912	\$ 65,999	\$ 119,644
707.000 Contingent Employees	\$ 9,412				
710.000 Overtime Wages Overtime occurs during periods of peak activity such as tax collection and utility billing. Every effort is made to minimize overtime.	\$ 1,000	\$ 500	\$ 500	\$ 469	\$ 500
715.000 FICA Taxes (Employers) The Township contributes 6.20% of the employee's wages up to \$113,700	\$ 13,549	\$ 14,021	\$ 14,591	\$ 7,823	\$ 14,481
715.900 MEDI FICA Tax (Employers) The Township contributes 1.45% of the employee's wages with no wage limit.	\$ 3,169	\$ 3,279	\$ 3,412	\$ 1,829	\$ 3,387
716.000 Sick & Accident Insurance Grand Blanc Township pays 100% of premiums for sick & accident insurance for full time employees.	\$ 1,711	\$ 1,476	\$ 1,799	\$ 1,117	\$ 1,785
717.000 Medical Insurance Grand Blanc Township pays 100% of premiums for Medical Insurance premiums for qualified, full time employees. Per contract stipulations, each employee repays the Township a % of their premium. The Township's Medical Insurance policy includes Optical Coverage. Employees who opt out of the Township Medical Insurance Policy qualify for an "in lieu" payment of \$100 per month and Optical Insurance.	\$ 37,232	\$ 51,665	\$ 50,272	\$ 29,527	\$ 39,804
718.000 Dental Insurance	\$ 4,300	\$ 4,560	\$ 5,016	\$ 2,695	\$ 4,146

Treasurer's Office Expense						
Line Item Descriptions						
#101-253						
		2012 Amended Budget	2013 Amended Budget	2014 Amended Budget	2014 Year - to - Date 7/31/2014	2015 Proposed Budget
Grand Blanc Township pays 100% of premiums for dental insurance for full time employees.						
719.000	Optical Insurance	\$ 300	\$ 267	\$ 240	\$ 162	\$ 595
Is included in Flex Blue 3 insurance premiums						
720.000	Life & Term Insurance	\$ 500	\$ 523	\$ 545	\$ 297	\$ 541
Grand Blanc Township pays 100% of premiums for life and term insurance for full time employees.						
722.000	Pension Expense	\$ 30,216	\$ 32,662	\$ 34,071	\$ 14,025	\$ 33,804
Grand Blanc Township contributes an amount equal to 15% of the annualized base compensation for each full time employee.						
724.000	Worker's Comp Insurance	\$ 781	\$ 803	\$ 750	\$ 369	\$ 733
The total wages listed are multiplied by the appropriate worker's compensation rate per \$100 of wages paid.						
727.000	Office Supplies	\$ 450	\$ 400	\$ 400	\$ 192	\$ 400
727.100	Computer Supplies	\$ 2,000	\$ 2,000	\$ 300	\$ 1,515	\$ 300
740.000	Operating Supplies	\$ 1,200	\$ 1,200	\$ 1,200	\$ -	\$ 1,200
Charges for supplies such as the Wall Street Journal annual subscription.						
818.000	Contractual Services	\$ 465	\$ 465	\$ 465	\$ -	\$ 465
Charges for external services, such as Lace Financial (Bank ratings						
818.100	Computer Contractual Services	\$ 3,000	\$ 3,000	\$ 3,000	\$ 2,541	\$ 3,000
BS&A maintenance for Tax and Delq Personal Property Tax Modules						
830.000	Membership & Dues	\$ 2,347	\$ 2,600	\$ 2,100	\$ 1,750	\$ 2,100
Michigan Municipal Treasurers Association (\$50 each) for Earl and Nancy;						

Treasurer's Office Expense
Line Item Descriptions
#101-253

	2012 Amended Budget	2013 Amended Budget	2014 Amended Budget	2014 Year - to - Date 7/31/2014	2015 Proposed Budget
Association of Public Treasurers (177.00); Investment rating Service (\$1,650.00); APT US&C Association of Public Treasurers (80.00) Nancy;					
863.000 Vehicle Maintenance and repairs	\$ -	\$ 100	\$ 100	\$ 241	\$ 100
866.000 Gas, Oil, Wash, Tires, Etc	\$ 400	\$ 250	\$ 250	\$ 244	\$ 250
868.000 Training Expense This represents training for full time employees of the treasurer department. There are multiple requirements for training.	\$ 950	\$ 1,200	\$ 1,200	\$ 945	\$ 1,200
904.000 Tax Roll Expense This account includes tax bill printing and mailing	\$ 18,900	\$ 19,000	\$ 19,000	\$ 7,313	\$ 19,000
956.000 Misc. Expense Unexpected expenses that cannot be logically assessed to another account code.	\$ 100	\$ 200	\$ 200	\$ -	\$ 200
959.000 Tuition Reimbursement Expense	\$ -	\$ -	\$ -	\$ 637	\$ -
TOTAL <u>TREASURER</u> EXPENDITURES	\$ 381,087	\$ 366,317	\$ 374,748	\$ 202,245	\$ 361,050

DEPARTMENT HEAD COMMENTS / NOTES
