



BOARD OF TRUSTEES
Regular Meeting
January 22, 2020
7:00 p.m.

1. CALL MEETING TO ORDER
2. PLEDGE OF ALLEGIANCE
3. ROLL CALL
4. APPROVAL OF AGENDA
5. PRESENTATIONS
6. PUBLIC HEARINGS
7. PUBLIC COMMENT: Restricted to three minutes regarding items on this agenda
Note: This is an opportunity for comments only, questions to the Board will not be answered at this time. For specific answers to questions, please call Township Hall (989-772-4600)
8. REPORTS/BOARD COMMENTS
 - A. Current List of Boards and Commissions – Appointments as needed
 - B. Planning Commission and ZBA updates
 - C. Board Member Reports
9. CONSENT AGENDA
 - A. Communications
 - B. Minutes – January 8, 2020 – Regular Meeting
 - C. Accounts Payable
 - D. Payroll
 - E. Meeting Pay
 - F. Fire Reports
10. NEW BUSINESS
 - A. Discussion/Action: (Smith) Approve award of contract for the Charter Township of Union Water and Wastewater Financial Projection, Cost of Service, Rate Design, Miscellaneous Fee Schedule, and Connection Fee Study to Utility Financial Solutions, LLC (UFS)
 - B. Discussion: (Stuhldreher) Policy Governance 2.5 Financial Condition and Activities

11. EXTENDED PUBLIC COMMENT: Restricted to 5 minutes regarding any issue
Note: This is an opportunity for comments only, questions to the Board will not be answered at this time. For specific answers to questions, please call Township Hall (989-772-4600)
12. MANAGER COMMENTS
13. FINAL BOARD MEMBER COMMENT
14. CLOSED SESSION
15. ADJOURNMENT

Board Expiration Dates

Planning Commission Board Members (9 Members) 3 year term			
#	F Name	L Name	Expiration Date
1-BOT Representative	Lisa	Cody	11/20/2020
2-Chair	Phil	Squatrito	2/15/2020
3-Vice Chair	Denise	Webster	2/15/2020
4-Secretary	Alex	Fuller	2/15/2020
5-Vice Secretary	Mike	Darin	2/15/2022
6	Stan	Shingles	2/15/2021
7	Ryan	Buckley	2/15/2022
8	James	Thering Jr.	2/15/2021
9	Doug	LaBelle II	2/15/2022
Zoning Board of Appeals Members (5 Members, 2 Alternates) 3 year term			
#	F Name	L Name	Expiration Date
1- PC Rep	Ryan	Buckley	2/18/2021
2 - Chair	Andy	Theisen	12/31/2022
3 - Vice Chair	Liz	Presnell	12/31/2022
4 - Secretary	Taylor	Sheahan-Stahl	12/31/2021
5 - Vice Secretary	Judy	Lannen	12/31/2022
Alt. #1	Brandon	LaBelle	12/31/2022
Alt. #2	Jim	Engler	2/15/2021
Board of Review (3 Members) 2 year term			
#	F Name	L Name	Expiration Date
1	Doug	LaBelle II	12/31/2020
2	James	Thering	12/31/2020
3	Bryan	Neyer	12/31/2020
Alt #1	Randy	Golden	1/25/2021
Citizens Task Force on Sustainability (4 Members) 2 year term			
#	F Name	L Name	Expiration Date
1	Don	Long	12/31/2020
2	Mike	Lyon	12/31/2020
3	vacant seat		12/31/2018
4-BOT Representative	vacant seat		11/20/2020
Construction Board of Appeals (3 Members) 2 year term			
#	F Name	L Name	Expiration Date
1	Colin	Herron	12/31/2021
2	Richard	Jakubiec	12/31/2021
3	Andy	Theisen	12/31/2021
Hannah's Bark Park Advisory Board (2 Members from Township) 2 year term			
1	Mark	Stuhldreher	12/31/2020
2	John	Dinse	12/31/2021
Chippewa River District Library Board 4 year term			
1	Ruth	Helwig	12/31/2023
2	Lynn	Laskowsky	12/31/2021



Board Expiration Dates

EDA Board Members (11 Members) 4 year term			
#	F Name	L Name	Expiration Date
1-BOT Representative	Ben	Gunning	11/20/2020
2	Thomas	Kequom	4/14/2023
3	James	Zalud	4/14/2023
4	Richard	Barz	2/13/2021
5	Robert	Bacon	1/13/2023
6	Marty	Figg	6/22/2022
7	Sarvjit	Chowdhary	1/20/2022
8	Cheryl	Hunter	6/22/2023
9	Vance	Johnson	2/13/2021
10	Michael	Smith	2/13/2021
11	David	Coyne	3/26/2022
Mid Michigan Area Cable Consortium (2 Members)			
#	F Name	L Name	Expiration Date
1	Kim	Smith	12/31/2020
2	Vacant		
Cultural and Recreational Commission (1 seat from Township) 3 year term			
#	F Name	L Name	Expiration Date
1	Robert	Sommerville	12/31/2022
Sidewalks and Pathways Prioritization Committee (2 year term)			
#	F Name	L Name	Expiration Date
1 - BOT Representative	Kimberly	Rice	11/20/2020
2 - PC Representative	Denise	Webster	8/15/2020
3-Township Resident	Sherrie	Teall	8/15/2021
4 - Township Resident	Jeremy	MacDonald	10/17/2020
5 - Member at large	Connie	Bills	8/15/2021

2020 CHARTER TOWNSHIP OF UNION
Board of Trustees
Regular Meeting

A regular meeting of the Charter Township of Union Board of Trustees was held on January 8, 2020 at 7:00 p.m. at Union Township Hall.

Meeting was called to order at 7:00 p.m.

Roll Call

Present: Supervisor Gunning, Clerk Cody, Treasurer Rice, Trustees B. Hauck, Trustee Lannen, Trustee Mielke, and Trustee Woerle

Approval of Agenda

Cody moved **Rice** supported to approve the Agenda as amended, adding Item A. Board of Trustees consideration of a Resolution placing a moratorium on the issuance of approvals or permits for sand and gravel pit operations thereby allowing staff additional time to complete the work required for study and recommendations related to extraction operation regulations.

Vote: Ayes: 7 Nays: 0. Motion carried.

Presentations

Township Manager introduced Rodney Nanney, Community and Economic Development Director.

Public Hearings

Public Comment

Open 7:04 p.m.

Denise Richards, 2283 Millbrook – Commented on Gravel Pit Moratorium

Martin O'Brien Lincoln/Deerfield Rd. – Commented on Gravel Pit Moratorium

Sally Bellinger Lincoln Rd. – Commented on Gravel Pit Moratorium

Vonda Kushmaul, Millbrook/Walton – Commented on Gravel Pit Moratorium

Brian Morris, 1140 Eastwood Dr. – Commented on Gravel Pit Moratorium

Jim Zalud, 6422 S. Whiteville – Responded to concerns regarding Gravel Pit

Jerry Kushmaul, Millbrook/Walton – Commented on Gravel Pit Moratorium

Closed 7:33 p.m.

Reports/Board Comments

A. Current List of Boards and Commissions – Appointments as needed

1. Appointment to Planning Commission – Vacant Seat

Supervisor Gunning nominated James Thering, Jr., **Hauck** moved **Cody** supported to appoint James Thering Jr. to the Planning Commission with term ending 2/15/2021. **Vote: Ayes: 7 Nays: 0. Motion Carried.**

2. Appointment to the Cultural and Recreational Commission

Supervisor Gunning nominated Mielke supported to appoint Robert Sommerville to the Cultural and Recreational Commission with term ending 12/31/2022. **Vote: Ayes: 7 Nays: 0. Motion Carried.**

B. Board Member Reports

Hauck -Road Commission Updates

Lannen – Presented a Map of Union Township showing Voting Precincts to the Board and suggested having another in the lower part of the Township. Council of Governments and Isabella County updates.

Rice – Sidewalk and Pathway Prioritization Committee updates. Reminder that Winter 2019 tax bills are due 2/14/2020.

Woerle – Mentioned March 31, 2020 is the deadline to submit for the Spring 2%.

Consent Agenda

- A. Communications
- B. Minutes – December 18, 2019 - regular meeting
- C. Accounts Payable
- D. Payroll
- E. Meeting Pay
- F. Fire Reports

Rice moved Mielke supported to approve the consent agenda. **Vote: Ayes: 7 Nays: 0. Motion Carried.**

Mielke moved Woerle supported to approve B. Minutes – December 18, 2019 – regular meeting, as amended. **Vote: Ayes: 7 Nays: 0. Motion Carried.**

BOARD AGENDA

- A. **Discussion/Action (Stuhldreher): Board of Trustees consideration of a Resolution placing a moratorium on the issuance of approvals or permits for sand and gravel pit operations thereby allowing staff additional time to complete the work required for study and recommendations related to extraction operation regulations.**

Woerle moved Rice supported to approve the Resolution for a moratorium on the issuance of approvals or permits for sand and gravel pits. **Vote: Ayes: Gunning, Cody, Rice, Hauck, Lannen, Mielke, and Woerle Nays: 0. Motion Carried.**

- B. **Discussion/Action (DePriest) Board of Trustees consideration for approval of a Resolution to allow a resident to appeal to the Board of Review by letter without a personal appearance by the taxpayer or his or her agent.**

Lannen moved Cody supported to approve the Resolution to allow a resident to appeal to the Board of Review by letter without a personal appearance by the taxpayer or his/her agent. **Vote: Ayes: Gunning, Cody, Rice, Hauck, Lannen, Mielke, and Woerle Nays: 0. Motion Carried.**

C. **Discussion/Action (Board of Trustees) Consider approval of the attached resolution opting out of the employer health care benefit plan contribution limits as allowed under State of Michigan Public Act 152 (Publicly Funded Health Insurance Contribution Act) for the benefit year of 2020**

Mielke moved Cody supported to approve the Resolution opting out of the employer health care benefit plan contribution limits as allowed under State of Michigan Public Act 152 (Publicly Funded Health Insurance Contribution Act) for the benefit year of 2020. **Vote: Ayes: Gunning, Cody, Rice, Hauck, Lannen, Mielke, and Woerle Nays: 0. Motion Carried.**

EXTENDED PUBLIC COMMENT: RESTRICTED TO 5 MINUTES REGARDING ANY ISSUE

Open 8:34 p.m.

No comments were offered.

Closed 8:34 p.m.

MANAGER COMMENTS

- Recreational Authority Committee continues to meet monthly
- Shared that he will be out next week and Sherrie Teall will be acting Township Manager
- Confirmed direction from the Board regarding Spring 2% projects

FINAL BOARD MEMBER COMMENTS

Gunning – Shared wishes for 2020 – 1. Full-time Building Official 2. Completing sidewalk at the Bluegrass/Mission intersection.

Cody – 1. Still need election works, holding classes January 23, 2020 at 5:00 p.m. and January 28, 2020 at 9:00 a.m. information on website 2. Responded to voting precinct concerns made by the Board, stated that there are criteria requirements that she will email out to the Board to read.

Lannen – 1. Mentioned the need for sidewalks/pathways in the Township 2. Thanked the Board for their support regarding the Voting Precinct Maps he passed out 3. Commented on Isabella Rd. / Charter Schools comment.

Mielke – 1. Made statement regarding 300 ft notice 2. Thanked Trustee Lannen for bringing the Precinct Map before the Board.

Rice – Taxes due 2/14/2020 Reminder that payment can be made online at:

<http://www.uniontownshipmi.com/>

CLOSED SESSION

ADJOURNMENT

Rice moved Cody supported to adjourn the meeting at 9:09 p.m. **Vote: Ayes: 7 Nays: 0. Motion carried.**

APPROVED BY:

Lisa Cody, Clerk

Ben Gunning, Supervisor

(Recorded by Jennifer Loveberry)

DRAFT

Check Date	Bank	Check	Vendor	Vendor Name	Description	Amount
Bank 101 POOLED CHECKING						
01/16/2020	101	314 (E)	01186	COYNE PROPANE LLC	PROPANE - PRV BLDG PINE ROAD PROPANE - WWTP	128.26 283.51 <hr/> 411.77
01/22/2020	101	21635	01358	21ST CENTURY MEDIA-MICHIGAN	ZONING/BOT/ASSESSING ADS - DEC 2019	722.39
01/22/2020	101	21636	00095	C & C ENTERPRISES, INC.	CLOTHING ALLOWANCE - SOMMER CLOTHING ALLOWANCE - K. SMITH	100.00 79.95 <hr/> 179.95
01/22/2020	101	21637	00722	CHARTER TOWNSHIP OF UNION	Q4 UTILITY BILLING - TWP HALL Q4 UTILITY BILLING - WWTP Q4 UTILITY BILLING - PARKS	147.90 2,508.60 569.66 <hr/> 3,226.16
01/22/2020	101	21638	00129	CMS INTERNET, LLC	MANAGED IT, EMAIL & PHONE SERVICE - JAN	5,321.11
01/22/2020	101	21639	01024	CODE OFFICIALS CONFERENCE-MI	2020 COCM MEMBERSHIP - SOMMER	45.00
01/22/2020	101	21640	00155	COYNE OIL CORPORATION	FUEL IN TOWNSHIP VEHICLES 12/31/19	644.08
01/22/2020	101	21641	01242	CULLIGAN WATER	WATER COOLER REMAINING BALANCE	58.22
01/22/2020	101	21642	00725	CUSTOM OFFICE SYSTEMS	DEPOSIT ON OFFICE FURNITURE - ADMIN ASSI DEPOSIT ON OFFICE FURNITURE FOR CLERK	2,366.25 2,448.75 <hr/> 4,815.00
01/22/2020	101	21643	01171	DBI BUSINESS INTERIORS	BINDERS/DISPENSER/HIGHLIGHTERS - ASSESSI DEPOSIT ONLY STAMPS MARKER/STICK NOTE & SHELVES/CHAIR - TWP	76.14 35.16 93.02 <hr/> 204.32
01/22/2020	101	21644	00209	ETNA SUPPLY COMPANY	5768 PICKARD REPLACEMENT METER	1,660.00
01/22/2020	101	21645	00231	FOUR SEASON'S EXTERMINATING	TWP HALL INSPECTION/TREATMENT - JAN 2020	40.00
01/22/2020	101	21646	00248	GILBOE'S LOCK & SAFE SERVICE	REMOVE AND REPLACE CYLINDER - SCREEN ROO	163.00
01/22/2020	101	21647	00249	GILL-ROY'S HARDWARE	TWP KEYS - KEY RING	1.38
01/22/2020	101	21648	00257	GOURDIE-FRASER, INC.	SEWER PUMP STATION 14 - CONSTRUCTION ADM	3,696.00
01/22/2020	101	21649	00261	GRAINGER	GAGE, SIGHT PLUG, LO PSI DISPOSABLE BAILER MONTHLY DESK PAD CALENDAR SOLENOID VALVE	156.47 179.93 90.50 1,058.75 <hr/> 1,485.65
01/22/2020	101	21650	00266	HACH COMPANY	AA PHOSPHORUS TNT+	731.12
01/22/2020	101	21651	00328	ISABELLA COUNTY DRAIN COMMISSION	TWP PORTION - 2019 DRAIN ASSESSMENT	26,667.61
01/22/2020	101	21652	01324	KENEWELL GROUP	SHUT OFF NOTICE DOOR HANGERS	150.00
01/22/2020	101	21653	00362	KRAPOHL FORD & LINCOLN	WIPER REPLACEMENT - TRUCK 14	19.98
01/22/2020	101	21654	01300	LINDSAY SOFT WATER	TWP HALL SALT DELIVERY	11.25
01/22/2020	101	21655	01506	MCKENNA ASSOCIATES	ZONING ORDINANCE REVISION - DEC 2019 BLDG OFFICIAL & INSP SERV - DEC 2019	790.00 9,240.00 <hr/> 10,030.00

Check Date	Bank	Check	Vendor	Vendor Name	Description	Amount
01/22/2020	101	21656	00402	MEDLER ELECTRIC CO	3 PHASE MOTOR STARTER - PUMP STATION 9 P	1,024.67
					3 PHASE MOTOR STARTER - PUMP STATION 9 P	1,092.28
						<u>2,116.95</u>
01/22/2020	101	21657	01199	MID MICHIGAN ANSWERING SERVICE	ANSWERING SERVICE 1ST Q 2020	330.00
01/22/2020	101	21658	01662	CAR WASH PARTNERS INC	DECEMBER 2019 CAR WASH	39.00
01/22/2020	101	21659	00128	CITY OF MT. PLEASANT	DOG PARK OPERATING COSTS 2020	453.00
01/22/2020	101	21660	01191	NMCOA TREASURER	2020 NMCOA MEMBERSHIP - SOMMER	100.00
01/22/2020	101	21661	00494	NORTH CENTRAL LABORATORIES	WASH BOTTLE/STIR BAR/TUBING	990.48
01/22/2020	101	21662	01543	AMY PEAK	HRA REIMBURSEMENT 1/9/20	40.00
01/22/2020	101	21663	01527	PUBWORKS	PUBWORKS ANNUAL SUPPORT - 2020	2,160.00
01/22/2020	101	21664	01595	ROMANOW BUILDING SERVICES	JANITORIAL SERVICES TWP HALL- DEC 2019	511.58
					JANITORIAL SERVICES WATER PLANT - DECEMB	204.64
					JANITORIAL SERVICES WWTP - DEC 2019	306.96
						<u>1,023.18</u>
01/22/2020	101	21665	00574	SAGINAW VALLEY CHAPTER ICC	2020 SVCICC MEMBERSHIP - SOMMER	15.00
01/22/2020	101	21666	01329	ANGELA SCHOFIELD	MILEAGE REIMBURSEMENT	22.62
01/22/2020	101	21667	01293	SHAY WATER CO/CUSTOM COFFEE SERV	COFFEE BREWER - 4TH QTR 2019	45.00
01/22/2020	101	21668	00609	STANDARD ELECTRIC COMPANY	PULLING LUBE & CODING TAPE	25.27
01/22/2020	101	21669	01473	STATE OF MICHIGAN-DEQ	BIOSOLIDS LAND APPLICATION FEE/DRY TONS	874.26
01/22/2020	101	21670	01421	SUPERIOR BUSINESS SOLUTIONS	W-2 / 1099 FORMS	209.23
01/22/2020	101	21671	01236	WEB ASCENDER	WEBSITE Q1 HOSTING 2020	90.00
01/22/2020	101	21672	00723	WINN TELECOM	PHONE SERVICE 1/1/20 - 1/31/20	330.37

101 TOTALS:

Total of 39 Checks:	69,148.35
Less 0 Void Checks:	0.00
Total of 39 Disbursements:	<u>69,148.35</u>

Charter Township of Union Payroll
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CHECK DATE: January 9, 2020

PPE: January 4, 2020

NOTE: PAYROLL TRANSFER NEEDED

General Fund	\$	26,246.78
Fire Fund		-
EDDA		-
WDDA		-
Sewer Fund		34,073.02
Water Fund		20,772.38
Total To Transfer from Pooled Savings	\$	81,092.18

NOTE: CHECK TOTAL FOR TRANSFER

Gross Payroll	\$	53,979.99
Employer Share Med		728.14
Employer Share SS		3,113.39
SUI		849.82
Pension-Employer Portion		3,877.60
Workers' Comp		760.23
Life/LTD		556.37
Dental		1,153.99
Health Care		19,078.08
Vision		356.96
Vision Contribution		(178.48)
Health Care Contribution		(3,183.91)
Cobra/Flex Administration		-
PCORI Fee		-
Total Transfer to Payroll Checking	\$	81,092.18

**CHARTER TOWNSHIP OF UNION
 MEETING PAY REQUEST FORM
 2017**

BOARD MEMBER: Bill Hauck

MONTH: Nov. 2019

Date	Meeting	Time Attended		Total
		1hr or less	More than Hr	
11-14	I.C.R.C.		X	\$75.00
11-20	Isabella County Council of Government		X	\$75.00

SIGNATURE: Bill Hauck **Date:** 12-12-19

1. This form is filled out by the board member monthly and turned into the Finance Director. Completed requests will be added to the consent agenda for approval at the next regular board meeting. After board approval, payment will be added to the next regular payroll process.
2. Only list those meetings that you have attended. You are required to list the amount of meeting time you were in attendance. The amount paid is subject to the time you spent during the actual meeting. 1 to 60 minutes is reimbursed at \$50. Anything greater than 60 minutes is reimbursed at \$75.
3. Attendances at all day conferences/sessions are reimbursed as one meeting at \$75.

**CHARTER TOWNSHIP OF UNION
MEETING PAY REQUEST FORM
2017**

BOARD MEMBER: Bill Houck

MONTH: Dec. 2019

Date	Meeting	Time Attended		Total
		1hr or less	More than Hr	
12-12-19	TCRC		X	\$75.00

SIGNATURE: Bill Houck **Date:** ~~12-8-19~~ ← wrong date

At the meeting on 1-22-20 Bill said signed on 1-8-20

1. This form is filled out by the board member monthly and turned into the Finance Director. Completed requests will be added to the consent agenda for approval at the next regular board meeting. After board approval, payment will be added to the next regular payroll process.
2. Only list those meetings that you have attended. You are required to list the amount of meeting time you were in attendance. The amount paid is subject to the time you spent during the actual meeting. 1 to 60 minutes is reimbursed at \$50. Anything greater than 60 minutes is reimbursed at \$75.
3. Attendances at all day conferences/sessions are reimbursed as one meeting at \$75.

Mount Pleasant Fire Department

**Fire Experience Report For Union Township/City of Mt. Pleasant
Period Jan 6, 2020 through Jan 12, 2020**


Category	Code	Description	Twp	Resp	City
Fire	100	Fire, Other			
	111	Building Fire			
	112	Fires in Structures other than a Building			
	113	Cooking Fire			
	114	Chimney or Flue Fire			
	116	Fuel Burner/Boiler Malfunction			
	118	Trash or Rubbish fire, contained			
	130	Mobile Property Fire, Other			
	131	Passenger Vehicle Fire			
	132	Road freight or transport vehicle fire			
	136	Self-propelled Motor Home/Recreational			
	137	Camper or Recreational Vehicle (RV) Fire			
	138	Off-road vehicle of heavy equipment fire			
	140	Natural Vegetation Fire			
	143	Grass/Brush fire			
	150	Outside Rubbish Fire, other			
	151	Outside Rubbish Fire, trash or waste fire			
	154	Dumpster Fire			
	160	Special Outside Fire, Other			
	Overpressure Rupture, (No Fire)	200	Overpressure rupture, explosion, overheat		
251		Excessive heat, scorch burns with no fire			
231		Chemical reaction rupture of process vessel			
Rescue & EMS Incident	300	Rescue, EMS incident, other			
	311	Medical Assist to EMS Crew			1
	321	EMS Call excluding Veh. Accident			
	322	Motor Vehicle Acc. W/ Injuries			
	323	Motor Vehicle Acc/Pedestrian			
	324	Motor Vehicle Acc. W/no Injuries	1	3	
	331	Lock-In (If lock out use 551)			
	342	Search for Person in Water			
	352	Extrication of Victim (s) from vehicle			
	353	Remove Victim from Stalled Elevator			
	360	Water & Ice-related Rescue, Other			
	361	Swimming /recreational water area rescue			
	363	Swift Water Rescue			
3811	Technical rescue standby				
Hazardous Condition (No Fire)	400	Hazard condition other			
	410	Combustible/Flammable Gas Condition			
	411	Gasoline or Other Flammable Spill			
	412	Gas Leak (natural gas or LPG)			
	413	Oil of Combustible Liquid Spill			
	420	Toxic Condition, Other			
	421	Chemical Hazard (No Spill or Leak)			

	422	Chemical Spill or Leak			
	423	Refrigeration Leak			
	424	Carbon Monoxide Incident			
	440	Electric Wiring/Equipment Problem			
	441	Heat from Short Circuit			
	442	Overheated Motor			
	443	Breakdown of Light Ballast			
	444	Power Line Down			
	445	Arcing, shorted electrical equipment			
	451	Biological hazard, confirmed or suspected			
	461	Building or Structure Weakened or Collapsed			
	462	Aircraft Standby			
	463	Vehicle Accident, general cleanup			
	480	Attempted burning, illegal action, other			
	4441	Utility Line Down			
Service Call					
	500	Service Call - Other			
	510	Person in Distress			
	511	Lock-out			
	512	Ring or Jewelry removal			
	520	Water Problem, Other			
	521	Water Evacuation			
	522	Water of Steam Leak			
	531	Smoke or Odor Removal			
	542	Animal Rescue			
	552	Police Matter			
	553	Public Service			
	555	Defective Elevator, No Occupants			
	561	Unauthorized Burning			
	571	Cover assignment, standby, moveup			
Good Intent Call					
	600	Good Intent Call, Other			
	611	Dispatched and Cancelled en route			
	622	No Incident Found on Arrival	1	2	
	631	Authorized controlled burning			
	650	Steam, gas mistaken for smoke,			
	651	Smoke Scare, Odor of Smoke			
	653	Smoke from Barbecue, Tar Kettle			
	661	EMS call, party already transported			
	671	HazMat Investigation, no HazMat			
False Alarm & False Call					
	700	False Alarm, Other			
	710	Malicious, mischievous false call, other			
	715	Local Alarm System, Malicious False Alarm			
	721	Bomb Scare - No Bomb			
	730	System Malfunction			
	731	Sprinkler activation due to malfunction			
	732	Extinguishing System Activation - Malfunction			
	733	Smoke Det. Activation - Malfunction			
	734	Heat Detector Activation - Malfunction			
	735	Alarm system sounded due to malfunction			
	736	CO detector activation due to malfunction			

	740	Unintentional transmission of alarm, other			
	741	Sprinkler activation, no fire			
	743	Smoke Det. Activation - Unintentional			
	744	Detector activation, no fire			
	745	Alarm System Act. - Unintentional	3	6	
	746	Carbon Monoxide Activation, NO CO			
Severe Weather					
	812	Flood Assessment			
Special Incident Type	813	Wind Storm, Tornado/Hurricane Assessment			
	814	Lightning Strike (No Fire)			
	911	Citizen Complaint			
	9002	Civil Infraction Issued			
	9003	Affidavit Issued			
		Total Response for Union Twp/City	5		1
		YTD Response for Union Twp/City	11		9

 Emergency - MPFD

 Emergency - MPFD Secondary to MMR

 Non - Emergency

To: Mark Stuhldreher - Township Manager	DATE: January 14, 2020
FROM: Kim Smith – Public Services Director	DATE FOR BOARD CONSIDERATION: January 22, 2020
ACTION REQUESTED: Approve award of contract for the Charter Township of Union Water and Wastewater Financial Projection, Cost of Service, Rate Design, Miscellaneous Fee Schedule, and Connection Fee Study to Utility Financial Solutions, LLC (UFS) in the amount of \$40,500.00.	

Current Action Emergency Funds Budgeted: If Yes Account # 591-536-801.800 & 590-536-801.000 No N/A Finance Approval Sherrie Teall _____**BACKGROUND INFORMATION**

The Township Board of Trustees is interested in evaluating the financial stability, operating cost, billing method, and billing rates associated with the Township's water and wastewater systems. As part of this interest the Township Board of Trustees requested a presentation be made to provide the Board with information pertaining to the Township's water and wastewater financial planning, rates, rate structure, and conducting a Cost of Service Study.

In September of 2019, Dawn Lund from Utility Financial Solutions, LLC (UFS) was retained to conduct the presentation. Ms. Lund was chosen to complete the presentation due to extensive experience and expertise in conducting studies, presentations, and analysis related to financial, rate, and rate structures for utility services. In addition to Ms. Lund/UFS's experience working with other municipalities, her recent experience working with Union Township on specific rate studies and analysis was a weighing factor. These studies include the financial portion of the City of Mt. Pleasant and Union Township Joint Water System Study, proposed wastewater wholesale rate analysis, and the financial and expert witness analysis associated with a recent lawsuit.

In continuation of the process, the Administration asked Ms. Lund/UFS to provide a comprehensive proposal for services. The Administration asked that the proposal include the technical, and financial analysis needed to complete water and wastewater financial projections, a cost of service study, rate design methodology, fair and equitable rate recommendation, miscellaneous fee schedule, and connection fee study. The Request for Proposal was extended based on qualifications, relevant experience, quality of the proposed work plan, and previous work performed by UFS for Union Township. An additional factor in requesting UFS to prepare a proposal is UFS's ability to provide additional services in the future to guide the Township in the implementation of any changes outlined in the study that are adopted by the Board of Trustees. Ms. Lund/UFS has assisted many communities in the implementation of rate structure changes. Therefore, she is able to provide the level of experience and expertise necessary to assist the Township as well.

SCOPE OF SERVICES

The Consultant shall be responsible to complete a comprehensive cost of service study, and independently assess and evaluate existing rates to provide recommendations on the amount and structure of future rate designs. The financial objective of the study is to adequately fund utility operations, capital costs, bonded debt, and develop a strategy to ensure the current and future financial stability of the water and wastewater utilities while minimizing rate impacts on customers.

The following services will be provided as part of the study by Utility Financial Solutions, LLC:

- Cost of Service analysis
 - Perform cost of service analysis and recommend changes to the base charge and commodity charge.
- Review the cost of service allocations results with staff
- Complete a five-year financial projection that includes key financial targets
 - debt coverage ratio
 - minimum cash reserves
 - target operating income
- Complete Connection Fee Study
- Complete Miscellaneous Fee Study
- Deliverables
 - Final reports on all requested services. The report will include discussion and results of the items requested and a pdf of the final report will be provided.
- Final Presentation
 - Present the findings and recommendations to Administration via WebEx
 - On-Site Presentation of the findings and recommendations to Board of Trustees

JUSTIFICATION

It is recommended by the Administration that the Township Board of Trustees authorize the contract to conduct a Water and Wastewater Financial Projection, Cost of Service, Rate Design, Miscellaneous Fee Schedule, and Connection Fee Study to the Professional Service Firm Utility Financial Solutions, LLC (UFS). This recommendation is based on the level of experience as well as the exceptional past work history provided by UFS for the Township.

PROJECT IMPROVEMENTS

Board of Trustees goals addressed by this agreement (From Policy 1.0: Global End).

1. Community well-being and common good

COSTS

Project Fees:

Water Cost of Service, Financial Projection, and one-year rate design	\$14,500
Wastewater Cost of Service, Financial Projection, and one-year rate design	\$14,500
Connection Fee Study – Water	\$ 3,500
Connection Fee Study – Wastewater	\$ 3,500
Miscellaneous Fee Schedule	<u>\$ 4,500</u>
TOTAL	<u>\$ 40,500</u>

The funds to complete the Cost of Service Study will be deducted from the FY2020 Water Fund Budget account number 591-536-801.800 Water Study, and the FY2020 Wastewater Fund Budget account number 590-536-801.000 in the amount of \$29,000.00.

Approval of this contract will require a budget amendment to account number (s) 591-536-801.800 and 590-536-801.000 in the amount of \$5,750 each with a total adjustment of \$11,500. These additional amounts are needed to complete the Miscellaneous Fee Schedule and Connection Fee Study portions of the proposal.

PROJECT TIME TABLE

Project is estimated to be complete in twelve (12) weeks as follows:

- Initial Meeting – Preparation of Information Request Week One
- Completion of Information Request by Client Week Two
- Planning/Set-up Models Week Three - Five
- Review and Development of Revenue Requirements Week Six - Seven
- Fieldwork Week Eight
- Cost of Service Analysis Component/Functional Costs Week Nine
- Cost based rate design and alternatives Week Ten
- Report, Recommendation & Presentation of Draft Week Eleven
- Final Report Week Twelve

RESOLUTION

Award the contract for the Charter Township of Union Water and Wastewater Financial Projection, Cost of Service, Rate Design, Miscellaneous Fee Schedule, and Connection Fee Study to Utility Financial Solutions, LLC in the amount of \$40,500.00.

Resolved by _____ Seconded by _____

Yes:
No:
Absent:



Charter Township of Union
Department of Public Services

PROPOSAL FOR

Water and Wastewater Financial Projection, Cost of Service,
Rate Design, Miscellaneous Fee Schedule and Connection Fee Study

December 18, 2019



Submitted Respectfully by:
Dawn Lund, Vice-President
Utility Financial Solutions, LLC
PO Box 582
Leland, MI 49654
dlund@ufsweb.com
(231) 218-9664



December 18, 2019

Kim Smith
Charter township of Union
Department of Public Services
5228 South Isabella road
Mt. Pleasant, MI 48858

Utility Financial Solutions, LLC (UFS) is pleased to submit a proposal to provide a cost of service, financial projection, connection fee, miscellaneous fee schedule and rate design study for the Water and Wastewater Utilities of the Charter Township of Union (Union Twp). Other optional financial services are detailed as well. Our proposal is based on our prior experience with completing financial services for municipal utilities around the nation.

UFS will provide you with the highest quality service within an agreed-upon timeframe and has the personnel available to meet your needs. The study will take approximately 12 weeks to complete after receipt of requested information.

UFS is an internationally known firm with a long-standing relationship and history of assisting municipalities with financial analysis and are recognized experts in the utility field. Our group and the project team assigned to this engagement are composed of highly qualified, experienced, and knowledgeable professionals who remain current on industry issues. We are regularly requested speakers for seminars at the regional and national level for the American Public Power Association, American Water Works Association and the Institute of Public Utilities.

UFS would like to be a resource to you for many years. Our success is dependent upon the quality and timeliness of the services provided. We are committed to our client's complete satisfaction. Our prior experience in providing the requested services allows us to conduct a cost efficient rate study.

We appreciate the opportunity to submit this proposal and look forward to discussing it with you. If you have questions or need additional information, please contact me at 231-218-9664.

Sincerely,

A handwritten signature in black ink, appearing to read "Dawn Lund", is written over a light blue horizontal line.

Dawn Lund, Vice-President
Utility Financial Solutions, LLC
PO Box 582
Leland, MI 49654
231-218-9664
dlund@ufsweb.com

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Project Understanding (Scope of Work)

Union Twp. is seeking a professional firm to complete a comprehensive cost of service study, and independently assess and evaluate existing rates to provide recommendations on the amount and structure of future rate designs. The financial objectives of the study are to adequately fund utility operations, capital costs, bonded debt, and develop a strategy to ensure the current and future financial stability of the utility while minimizing rate impacts on customers. The following services will be provided as part of the study by Utility Financial Solutions, LLC:

Summary of Services –

1. Perform cost of service analysis – Perform cost of service analysis and recommend changes to the following: base charge; commodity charge
2. Review the cost of service allocations/results with staff
3. Complete a five-year financial projection that includes key financial targets
 - a. Debt Coverage Ratio
 - b. Minimum Cash Reserve
 - c. Target Operating income
4. Complete connection fee study
5. Complete “Miscellaneous Fee Schedule” study
6. Deliverables
 - a. Finals reports on all requested services. The report will include discussion and results of the items requested above and a PDF of the final report will be provided.
7. Final Presentation
 - a. Present the findings and recommendations to Management and governing body via WebEx, (onsite optional)
 - b. Consultant will be available for additional presentations if requested
8. Rate Design – Design rates for customers to move toward cost of service and the financial health of the Utility. Rates will be designed for one-year, additional years upon request.
9. Project Timing - The final study is delivered approximately 12 weeks from receipt of requested information.

Completion of the project on the proposed schedule is dependent on the cooperation of various departments within the utility to prepare the information request in a timely manner.

Proposed Work Plan and Project Approach

Our approach to this project was developed to meet the objectives of the Utility and our prior experience in preparing cost of service studies and for utilities around the nation. Our proposed work plan is designed to meet the requirements and methodologies established by the American Water Works Association and American Public Works Association.

Project Approach

To achieve the objectives and tasks we have structured the work plan as follows:

- Determination of Revenue Requirements
- Cost of Service Study
- Connection fee study based on the equity method by meter size
- “Other fee schedule” analysis
- Presentation to Management via WebEx,
- Rate Design
- Final Report
- One on-site presentation to Council

Initial Meeting

We will coordinate a conference call with utility management to review the overall scope of the study. This is critical to ensure final reports will meet objectives of the Utility and the information request prepared by UFS is understood. We will set up a conference call to discuss and clarify the project objectives and scope and discuss the following:

- | | |
|---|--|
| <ul style="list-style-type: none"> • Clarify the scope of services and specific expectations of management • Review billing system capabilities for providing information necessary for the cost of service analysis • Review chart of accounts and determine strengths and weaknesses and its consistency with utility accounting practices | <ul style="list-style-type: none"> • Gain an understanding of customers, including major industries and customer make-up • Gain an understanding of utility costs and future capital improvements • Discuss known projected changes in utility costs • Current issues, concerns and previous rate increases • Review of preliminary information request prepared by UFS to complete the study (See Below) |
|---|--|

Preparation of Information Request

An information request will be prepared by UFS to complete the study. The preliminary information request will be modified to include discussions with the Utility. The information request will include the following at a minimum:

- | | |
|--|---|
| <ol style="list-style-type: none"> 1. Detailed trial balance for latest fiscal years 2. Audited financial statements for past three years (CAFR) 3. Fixed Assets of system including historical investments, accumulated depreciation and annual depreciation expense 4. Budget for current and next fiscal year (if available) 5. Outstanding bond amortizations schedules 6. Capital improvement plans | <ol style="list-style-type: none"> 7. System usage statistics <ol style="list-style-type: none"> a. Water purchases/treatment by month b. Wastewater discharged by month 8. Billing statistics <ol style="list-style-type: none"> a. Number of customers b. Monthly (Quarterly) billed usage by customer class c. Fire protection accounts d. Number of hydrants e. GPM fire protection requirements |
|--|---|

Development of Five-Year Financial Projection and Financial Targets

Water & Wastewater Sales Growth Projection

Customer usages will be projected based on historical growth rates adjusted for high or low usages on a yearly basis. Water sales can fluctuate substantially based on weather and has varying effects on each customer classes' usage. Customer growth rates and usage patterns will be normalized and projected for future years. We will discuss internal growth projections used and compare to determine appropriate growth rates.

Development of Financial Targets

UFS financial models and the subsequent cost of service studies are unique in their ability to easily change from cash basis revenue requirements to accrual basis (Utility Basis) revenue requirements. The financial models include both cash basis targets such as cash reserves and debt coverage; and accrual basis targets such as rate of return.

Listed below are discussion of the development of the three main financial targets for utilities. UFS studies also include a review of secondary financial matrices such as debt/equity ratios, age of system, days cash on hand and working capital requirements as part of the overall assessment of the financial health of the utility. Review of targets will be included as part of the study and will be discussed in the executive summary report and presentation to utility staff and Council.

The financial projection will incorporate assumptions such as inflation, anticipated changes in expenses, debt issuances and capital improvements. The Financial projection incorporates targets to help ensure the long-term financial stability of the Utility is maintained or improved and develop a plan for rate adjustments.

Our process includes the following:

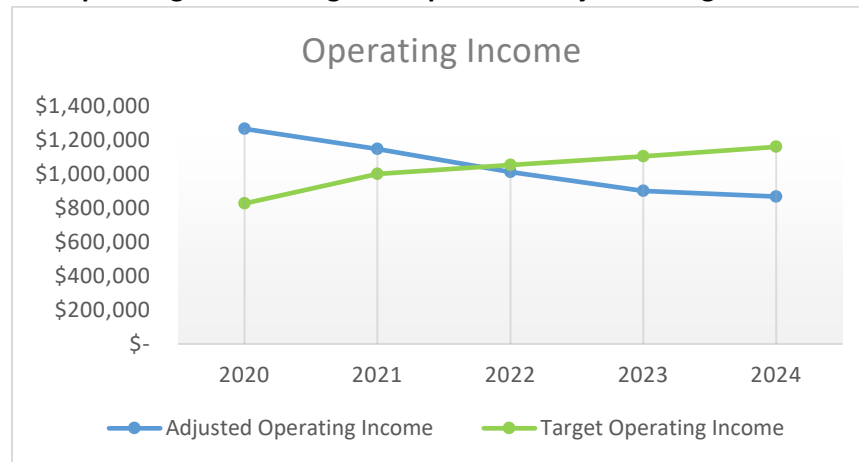


1. Target One: Operating Income (ROR)

The optimal target for setting rates is the establishment of a target operating income to consistently fund capital improvements and replacements. Development of this target considers the following:

- Interest expense on the outstanding debt
- Inflationary increase on asset replacement costs
- Assets contributed by customers to the Utility

Sample Report Table of Operating Income Target Compared to Projected Targets



Description	Projected Y1	Projected Y2	Projected Y3	Projected Y4	Projected Y5
Target Operating Income Determinants					
Net Book Value/Working Capital	\$ 17,733,931	\$ 18,799,691	\$ 18,733,052	\$ 18,439,612	\$ 18,147,872
Outstanding Principal on Debt	6,320,000	3,000,000	2,040,000	1,040,000	-
System Equity	\$ 11,413,931	\$ 15,799,691	\$ 16,693,052	\$ 17,399,612	\$ 18,147,872
Debt:Equity Ratio	36%	16%	11%	6%	0%
Target Operating Income Allocation					
Interest on Debt	2.98%	3.97%	4.77%	7.18%	0.00%
System Equity	5.58%	5.57%	5.72%	5.91%	6.10%
Target Operating Income					
Interest on Debt	\$ 188,140	\$ 119,210	\$ 97,370	\$ 74,620	\$ 50,960
System Equity	\$ 637,188	\$ 880,222	\$ 954,571	\$ 1,027,481	\$ 1,107,341
Target Operating Income	\$ 825,328	\$ 999,432	\$ 1,051,941	\$ 1,102,101	\$ 1,158,301
Projected Operating Income	\$ 1,264,105	\$ 1,146,455	\$ 1,011,115	\$ 899,021	\$ 866,148
Rate of Return in %	4.7%	5.3%	5.6%	6.0%	6.4%

2. Target Two: Minimum Cash Reserve Calculation

To help ensure timely completion of capital improvements and enable the utility to meet requirements for large unexpected expenditures and risk factors the recommended minimum level of cash reserves will be identified. Development of the minimum cash reserves considers several factors specific to each utility, a sample list is below:

- Working capital
- Variations in expenses
- Capital improvement programs
- Annual bond payments
- Exposure to catastrophic events such as extreme weather

Sample Report Table of Recommended Minimum Cash Reserves:

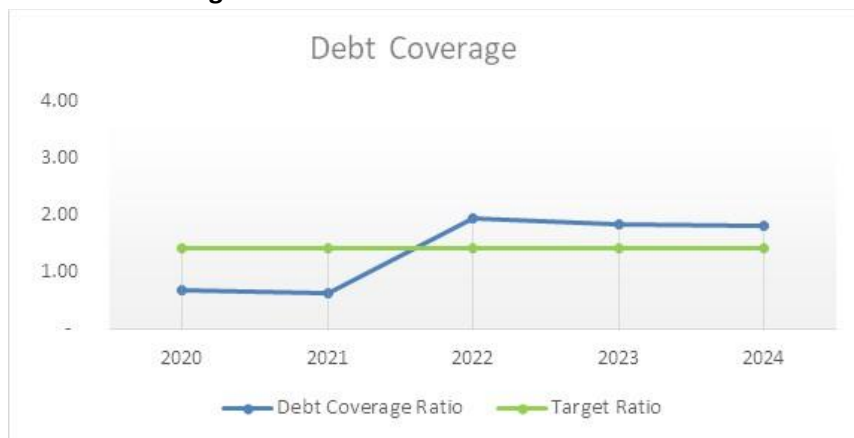


Description	Projected Y1	Projected Y2	Projected Y3	Projected Y4	Projected Y5
Minimum Cash Reserve Levels Determinants					
Operation & Maintenance Less Depreciation Expense	\$ 1,802,544	\$ 1,865,927	\$ 1,945,369	\$ 1,999,887	\$ 2,033,039
Purchase Water Expense	1,817,580	1,872,107	1,928,270	1,986,119	1,986,119
Historical Rate Base	31,935,662	33,785,662	34,555,662	35,125,662	35,720,662
Current Portion of Debt Service Payment	3,348,140	3,439,210	1,057,370	1,074,620	1,090,960
Five Year Capital Improvements - Net of bond proceeds	6,448,000	3,785,000	1,935,000	1,165,000	595,000
Minimum Cash Reserve Allocation					
Operation & Maintenance Less Depreciation Expense	12.3%	12.3%	12.3%	12.3%	12.3%
Purchase Water Expense	9.4%	9.4%	9.4%	9.4%	9.4%
Historical Rate Base	1%	1%	1%	1%	1%
Current Portion of Debt Service Payment	83%	83%	83%	83%	83%
Five Year Capital Improvements - Net of bond proceeds	20%	20%	20%	20%	20%
% Plant Depreciated	44%	44%	46%	48%	49%
Calculated Minimum Cash Level					
Operation & Maintenance Less Depreciation Expense	\$ 222,231	\$ 230,046	\$ 239,840	\$ 246,561	\$ 250,649
Purchase Water Expense	170,786	175,909	181,187	186,622	186,622
Historical Rate Base	319,357	337,857	345,557	351,257	357,207
Current Portion of Debt Service Reserve	2,778,956	2,854,544	877,617	891,935	905,497
Five Year Capital Improvements - Net of bond proceeds	1,289,600	757,000	387,000	233,000	119,000
Minimum Cash Reserve Levels	\$ 4,780,930	\$ 4,355,356	\$ 2,031,200	\$ 1,909,375	\$ 1,818,974
Projected Cash Reserves	\$ 3,295,606	\$ 8,475	\$ 83,809	\$ 256,975	\$ 380,094

3. Target Three: Debt Coverage Ratio

Based on review of bond issues and debt service schedules, the principal and interest expense will be identified and incorporated into the analysis. We will provide a table as shown below to compare projected Debt Service Ratios with requirements in the Bond Ordinance.

Sample Report Table of Debt Coverage Ratio



Description	Projected Y1	Projected Y2	Projected Y3	Projected Y4	Projected Y5
Debt Coverage Ratio					
Net Income	\$ 1,320,947	\$ 1,252,682	\$ 1,122,747	\$ 1,033,779	\$ 1,025,433
Add Depreciation/Amortization Expense	747,240	784,240	836,640	863,440	886,740
Add Interest Expense	188,140	119,210	97,370	74,620	50,960
Cash Generated from Operations	\$ 2,256,327	\$ 2,156,132	\$ 2,056,756	\$ 1,971,839	\$ 1,963,132
Debt Principal and Interest	\$ 3,348,140	\$ 3,439,210	\$ 1,057,370	\$ 1,074,620	\$ 1,090,960
Projected Debt Coverage Ratio (Covenants)	0.67	0.63	1.95	1.83	1.80
Minimum Debt Coverage Ratio	1.4	1.4	1.4	1.4	1.4

Dashboard and Summary Financial Projections

The projections will be summarized, and development of alternative rate tracks will be reviewed and compared to each financial target to help ensure the future financial stability of each utility. We will work with Management and the Governing body in review and development of five-year strategies and rate track. The first table below depicts the future financial statement excluding rate adjustments and debt issuances. The second table depicts projected financial statements including rate adjustments and a \$2.0 million dollar debt issuance in 2021. Projections can be extended for the requested time period.

Fiscal Year	Projected Rate Adjustments	Adjusted Operating Income	Target Operating Income	Debt Coverage Ratio	Projected Cash Balances	Recommended Minimum Cash	Capital Improvements Plan	Bond Issues Including Fees
Y1	0.0%	\$1,264,105	\$ 825,328	0.67	\$3,295,606	\$ 4,780,930	2,663,000	\$ -
Y2	0.0%	\$1,146,455	999,432	0.63	\$ 8,475	4,355,356	1,850,000	-
Y3	0.0%	\$1,011,115	1,051,941	1.95	\$ 83,809	2,031,200	770,000	-
Y4	0.0%	\$ 899,021	1,102,101	1.83	\$ 256,975	1,909,375	570,000	-
Y5	0.0%	\$ 866,148	1,158,301	1.80	\$ 380,094	1,818,974	595,000	-

Fiscal Year	Projected Rate Adjustments	Adjusted Operating Income	Target Operating Income	Debt Coverage Ratio	Projected Cash Balances	Recommended Minimum Cash	Capital Improvements Plan	Bond Issues Including Fees
Y1	0.5%	\$1,287,757	\$ 825,328	0.68	\$3,319,258	\$ 4,380,930	2,663,000	\$ -
Y2	0.5%	\$1,193,877	888,009	0.64	\$2,079,668	3,955,356	1,850,000	2,000,000
Y3	0.5%	\$1,082,426	937,573	2.02	\$2,236,668	2,031,200	770,000	-
Y4	0.5%	\$ 994,341	983,998	1.93	\$2,515,919	1,909,375	570,000	-
Y5	1.0%	\$1,009,725	1,036,265	1.94	\$2,793,910	1,818,974	595,000	-

Development of Cost of Service Models and Summary Results

The cost of service studies for the Utility will be developed using methods consistent with the American Water Works Association, American Public Works Association and along with methods UFS teaches for the National Association of Regulatory Utility Commissioners.

Water Development of Cost of Service Analysis

Consistent with AWWA’s “Manual of Water Supply Practices” we will conduct an analysis to isolate cost by customer class. We will evaluate the current customer classes and discuss with management potential new classes. The cost of service analysis will be based on the methodology identified below.

Component Costs - The cost to provide service using the Base-Extra Capacity Method as described by AWWA’s Manual of Water Supply Practices. This method divides the cost of water production into two main cost categories:

- Base costs – those costs that vary with quantity of water used
- Extra-capacity – the costs associated with meeting requirements in excess of average usage

Classification Percentages between Base and Extra Capacity Costs:

	Average Day	Max Day	Max Hour
CCF's	15,803	26,205	29,718
Average Day to Max Day Percent	60%	40%	
Average Day to Max Hour Percent	53%	35%	12%

Under this method, costs are further allocated:

- Functional Costs - Identification of the cost to provide water to customers separated by service component:
- Production – Includes cost to purchase water under wholesale contracts
- Transmission - Identification of costs related to capacity, maintenance and operation of the transmission system
- Distribution - Cost to deliver water from transmission system to customer
- Customer-related costs: Separation of costs for billing, meter reading, meter O&M, customer services, and others as defined by management

Water Cost of Service

Water Allocation Factors

A critical part of the cost of service study is the development of allocators from customer class usage patterns. The allocators are used to allocate the fixed capacity costs, semi-variable operating costs, variable chemicals and power, and customer-related costs. The characteristics modeled will include total water used, peak day, peak hour and customer billing, metering, and services requirements. To obtain peak use ratios by meter size we will perform the following:

- Review internal usage patterns available and supplement with information on customer classes developed from like operations
- Review water production
- Review peak month from billing statistics

The peak day usage factors will be estimated based on average monthly usage compared to peak monthly usage with any known adjustments. Listed below is an example table that will be developed.

Determination of Peak to Average Ratio using Two Year Average

	Year 1 Peak Factor			Year 2 Peak Factor			Two Year Average		
	Average CCF Usage during peak Month	Monthly Usage per year - CCF	Peak to Average Ratio	Average CCF Usage during peak Month	Monthly Usage per year - CCF	Peak to Average Ratio	Average CCF Usage during peak Month	Monthly Usage per year - CCF	Peak to Average Ratio
5/8" Meter	4,277	2,350	1.82	3,210	2,177	1.47	3,744	2,264	1.65
3/4" Meter	268	162	1.66	200	120	1.67	234	141	1.66
1" Meter	2,897	1,422	2.04	2,411	1,191	2.02	2,654	1,307	2.03
1-1/2" Meter	1,149	525	2.19	1,059	521	2.03	1,104	523	2.11
2" Meter	3,348	1,704	1.96	2,780	1,661	1.67	3,064	1,682	1.82
3" Meter	873	510	1.71	654	370	1.77	763	440	1.74
4" Meter	839	602	1.39	636	516	1.23	737	559	1.31
6" Meter	1,786	622	2.87	1,918	1,203	1.59	1,852	912	2.23

Application of Peak to Average Ratio to Customer Classes

Customer Class	Base		Maximum Day			Maximum Hour		
	Annual Use	Average Rate	Capacity Factor	Total Capacity	Extra Capacity	Capacity Factor	Total Capacity	Extra Capacity
5/8" Meter	794,576	1.6	1.47	2.4	0.8	1.47	2.4	0.77
3/4" Meter	43,620	0.1	1.67	0.1	0.1	1.67	0.1	0.06
1" Meter	434,796	0.9	2.02	1.8	0.9	2.02	1.8	0.91
1-1/2" Meter	190,019	0.4	2.03	0.8	0.4	2.03	0.8	0.40
2" Meter	606,089	1.2	1.67	2.1	0.8	1.67	2.1	0.84
3" Meter	135,166	0.3	1.77	0.5	0.2	1.77	0.5	0.21
4" Meter	188,509	0.4	1.23	0.5	0.1	1.23	0.5	0.09
6" Meter	439,040	0.9	1.59	1.4	0.5	1.59	1.4	0.54
Total System	2,831,815	5.80		9.63	3.82		9.63	3.82

Wastewater Cost of Service

Wastewater Allocation Factors

Expense categories will be analyzed and reviewed to determine an appropriate allocation factor. The allocation factor will be developed based on cost causation and allocated to each billing parameter. The allocation factors developed include peaking factors, flow characteristics, and customer related costs. Industrial pre-treatment costs will be reviewed and allocation factors developed to determine the charges for Industrial Waste Discharge Fees. A sample list of allocators is listed below:

<u>Account Name</u>	<u>Volume</u>	<u>BOD</u>	<u>TSS</u>	<u>Phos</u>	<u>G&O</u>	<u>Cust</u>	<u>Total</u>
<u>Generation</u>							
Salary & Benefits	53%	29%	14%	4%	0%	0%	100%
Production Electricity	58%	25%	13%	4%	0%	0%	100%
Production Water	53%	28%	12%	7%	0%	0%	100%
Gas Heating	53%	28%	12%	7%	0%	0%	100%
Oper Permits & Fees	53%	28%	12%	7%	0%	0%	100%
Other Expenses	53%	28%	12%	7%	0%	0%	100%
<u>Operations</u>							
Salary & Benefits	53%	29%	14%	4%	0%	0%	100%
Production/Treatment Chemicals	27%	32%	15%	27%	0%	0%	100%
Sludge Disposal	0%	75%	25%	1%	0%	0%	100%
Other Expenses	53%	28%	12%	7%	0%	0%	100%
Pollution Control	27%	32%	15%	27%	0%	0%	100%
Plant Maintenance	40%	40%	19%	0%	0%	0%	100%
Operations Allocation	40%	40%	19%	0%	0%	0%	100%
Technology Director Allocation	53%	29%	14%	4%	0%	0%	100%
<u>Administration & General</u>							
Insurance	54%	16%	12%	2%	0%	16%	100%
W/WW Engineering Allocation	0%	0%	0%	0%	0%	100%	100%
IT Allocation	0%	0%	0%	0%	0%	100%	100%
Other	54%	16%	12%	2%	0%	16%	100%
Facilities & Warehouse	0%	0%	0%	0%	0%	100%	100%
<u>Accounting & Collecting</u>							
Finance Allocation	54%	16%	12%	2%	0%	16%	100%
Accounting Allocation	54%	16%	12%	2%	0%	16%	100%
Corporate Allocation	54%	16%	12%	2%	0%	16%	100%
Personnel Allocation	54%	16%	12%	2%	0%	16%	100%
Other	54%	16%	12%	2%	0%	16%	100%
<u>Collection</u>							
Services / Maintenance	0%	0%	0%	0%	0%	100%	100%
Lift Station Maintenance	0%	0%	0%	0%	0%	100%	100%
Customer Service Allocation	0%	0%	0%	0%	0%	100%	100%
Meter Reading Allocation	0%	0%	0%	0%	0%	100%	100%
Billing Allocation	0%	0%	0%	0%	0%	100%	100%
Other	0%	0%	0%	0%	0%	100%	100%

We will review the cost of service results with Management to obtain input and direction prior to development of the rate structures.

Expense Projection Water and Sewer

Revenue requirements will be projected for future years based on actual data adjusted for anticipated capital improvements and changes in labor, benefits and supplies. We will project the utilities revenue requirements for a five-year period based on certain assumptions such as inflation, anticipated changes in costs, additional debt issuances and capital improvements.

Water and Sewer Rate Design and Revenue Proof

We will work with utility management and the governing board in design of rates. We will proof the revenues based on projected billing parameters to help ensure the work toward utility revenue requirements. We will identify the potential rate impact to customers at various usage levels.

Example COS Summary Table

Customer Type	Cost of Service Rates	Projected Revenues	Percentage Adjustment
5/8"	\$ 3,543,212	\$3,045,073	16%
3/4"	100,929	93,713	8%
1"	813,759	770,611	6%
1-1/2"	432,333	371,866	16%
2"	1,457,418	1,265,868	15%
3"	270,158	245,673	10%
4"	412,630	370,115	11%
6"	303,145	300,426	1%
Flat Rate	190,341	171,035	11%
Total	\$ 7,523,925	\$6,634,380	13.4%

Example Monthly Customer Charge Cost of Service Results

	Current Rates	Proposed
Commodity Rate	\$5.700	\$5.700
Meter Size		
5/8"	\$ 10.50	\$ 11.75
1"	12.25	14.50
1.5"	13.60	21.00
2"	16.30	26.00
3"	22.95	40.00
4"	34.50	50.00

Rate Design

UFS will develop a rate design to move toward the cost of providing service. It is believed the Township can provide number of customers by meter size. If so, the COS will be complete by meter size and a new rate structure developed. If not, the rates will be developed by the existing rate structure. A five-year rate track will be provided with the financial projection summary. A one-year rate design will be provided. If desired additional year(s) rate design will be optional and billed at the regular hourly rates.

The rate design model identifies the impacts on customers at various usage levels similar to the tables below and is listed by rate class, meter size and usage level.

Sample Rate Design Single Year 4" Meter

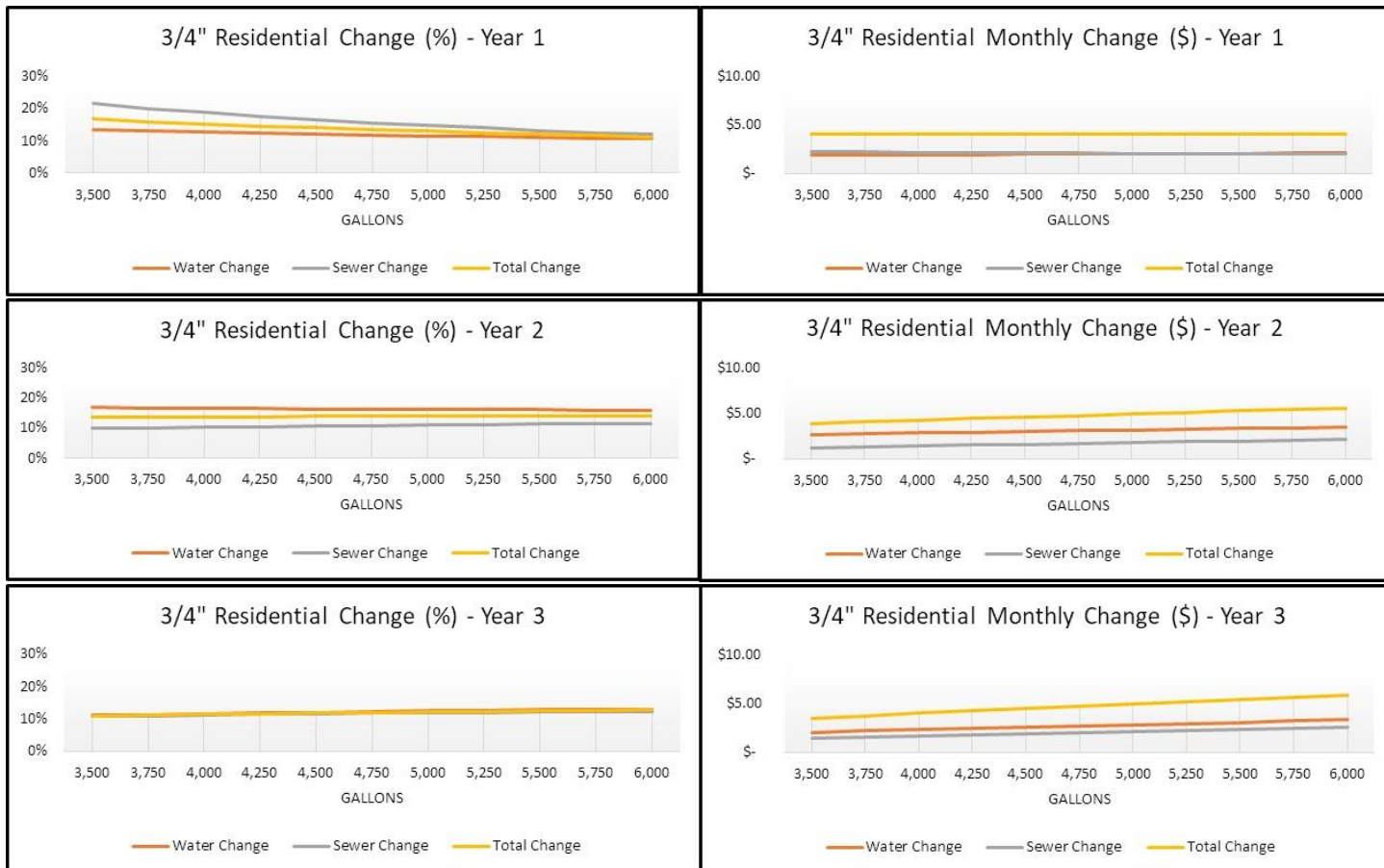
	Current Rates	Proposed Rates
4		
Customer Service Charge	\$ 210.14	\$ 220.00
Commodity Rate	1.72	1.72

Usage Level in CCF	Current Rates	Proposed Rates	Dollar Impact	Percent Change
175	\$ 511.14	\$ 521.00	\$ 9.86	1.93%
275	683.14	693.00	9.86	1.44%
375	855.14	865.00	9.86	1.15%
475	1,027.14	1,037.00	9.86	0.96%
575	1,199.14	1,209.00	9.86	0.82%

Sample Rate Design Multi-Year

Water							
Meter Size	Customer Charge						
	Current	Year 1	Prior	Year 2	Prior	Year 3	Prior
3/4"	\$ 5.75	\$ 7.25	26%	\$ 8.75	21%	\$ 9.00	3%
1"	\$ 7.65	\$ 9.50	24%	\$ 9.50	0%	\$ 9.75	3%
1 1/2"	\$ 11.35	\$ 14.00	23%	\$ 15.50	11%	\$ 16.00	3%
2"	\$ 23.50	\$ 24.50	4%	\$ 24.50	0%	\$ 24.50	0%
3"	\$ 70.50	\$ 76.00	8%	\$ 76.00	0%	\$ 80.00	5%
4"	\$ 93.00	\$ 135.00	45%	\$ 135.00	0%	\$ 140.00	4%
6"	\$ 132.00	\$ 210.00	59%	\$ 210.00	0%	\$ 210.00	0%
8"	\$ 208.00	\$ 350.00	68%	\$ 500.00	43%	\$ 750.00	50%
Usage	Volume Charge						
	Current	Year 1	Prior	Year 2	Prior	Year 3	Prior
Usage Block 1	\$ 2.35	\$ 2.45	4%	\$ 2.78	13%	\$ 3.29	18%
Usage Block 2	\$ 1.60	\$ 2.00	25%	\$ 2.10	5%	\$ 2.25	7%
Total Water			11.9%		12.0%		12.0%
Wastewater							
Meter Size	Customer Charge						
	Current	Year 1	Prior	Year 2	Prior	Year 3	Prior
3/4"	\$ 4.15	\$ 4.25	2%	\$ 4.25	0%	\$ 4.25	0%
1"	\$ 4.15	\$ 4.25	2%	\$ 4.25	0%	\$ 4.25	0%
1 1/2"	\$ 4.15	\$ 8.00	93%	\$ 8.00	0%	\$ 8.00	0%
2"	\$ 4.15	\$ 13.00	213%	\$ 13.00	0%	\$ 13.00	0%
3"	\$ 4.15	\$ 25.00	502%	\$ 50.00	100%	\$ 55.00	10%
4"	\$ 4.15	\$ 50.00	1105%	\$ 100.00	100%	\$ 100.00	0%
6"	\$ -	\$ 100.00	0%	\$ 200.00	100%	\$ 250.00	25%
8"	\$ -	\$ 200.00	0%	\$ 300.00	50%	\$ 375.00	25%
Usage	Volume Charge						
	Current	Year 1	Prior	Year 2	Prior	Year 3	Prior
First 1,000 Gallons	Included above	\$ 2.35	N/A	\$ 2.70	15%	\$ 3.12	16%
Over 1,000 Gallons	\$ 2.45	\$ 2.35	-4%	\$ 2.70	15%	\$ 3.12	16%
Total Wastewater			12.0%		12.0%		12.1%

Sample 3/4 inch Multi-Year Rate Design Impacts Graphs:



Connection Fee

The Township is seeking assistance with an examination of connection fees. The specific purpose of this study is to ensure new connections are put on the same equity basis as existing customers.

The analysis includes the current determination of the charges per meter equivalent based on the "Equity Method". This method identifies the equity each existing customer has in the water or sewer system and charges new customers based on that existing equity.

The per meter equivalent using the Equity Method is calculated as follows:

- Determine historical investment and accumulated depreciation
- Determine cash balance
- Determine total system meter equivalents
- Calculate connection charge per meter equivalent

Data used will include net book value, contributed capital, cash balances, principal on debt, and customers by meter size, and will be provided by the Township. The AWWA standard for calculating the meter equivalent conversion will be used in the study. The connection fees will be calculated using a 5/8" or 1" meter equivalent.

"Miscellaneous Fees Schedule"

UFS has developed and updated fee schedules for utilities around the nation. Our analysis identifies the cost of providing each of the services. Examples of miscellaneous services are: Disconnect, Reconnect, Bad Check Fee, Meter Testing, ect.

Executive Report

Meetings

The following meetings are anticipated by conference call and/or WebEx unless otherwise noted:

- Kickoff meeting – Clarify scope of services, expectations of management, and preliminary fieldwork
- Data Verification – A meeting will be conducted to verify data collected
- Financial Review – A meeting will be conducted to review assumptions used in the long-term projections
- Review draft reports with management WebEx (On-site optional)
- One on-site presentation with Council

Format of Reports

UFS reports are typically separated into the reports listed below:

- **Power Point Summary** - A concise presentation of study results that is shared with management and staff prior to developing a proposed rate design. This summary will include graphs, charts, tables and recommendations.
- **Executive Summary Report** – An overview that identifies the objectives, process and results of services provided in a clear and concise format. The report includes graphs, charts, tables and recommendations.
- **Rate Design Recommendation Report**–The rate design report includes the following:
 - Comparison of the current and proposed rates
 - Expected revenues generated from proposed rates
 - Impact on customer classes at various usage levels or load factors within each rate class

Presentation of Cost of Service and Rate Design Study

A critical aspect of the study is the clear and concise presentation to the governing body of the utility. UFS professionals are skilled at explaining and working with advisory and governing bodies to ensure decisions are based on information they can understand and apply to their community.

Firm Qualifications

Qualifications Introduction

UFS has over 18 years of history in assisting municipalities with cost of service and financial analysis for utilities and are recognized experts in the field. Our group and the project team assigned to this engagement are composed of highly qualified, experienced, and knowledgeable professionals who remain current industry issues. Our reputation has resulted in industry leading status shown by our frequent request to instruct classes and speak at conferences around the nation.

UFS provides consulting services to assist utilities in meeting their strategic and financial objectives. Services are designed to ensure complete client satisfaction and a commitment that:

- Services will be completed in the agreed upon timeframe
- Services are delivered within budget for services requested
- Services provided will meet or exceed client expectations
- Services will be unbiased and independent

The Project Manager will be Dawn Lund and staff as listed in this proposal. The resume of each individual is included below. This section includes:

1. A summary of our experience and qualifications
2. A sample of projects completed in past 5 years
3. Name of contact Person for UFS
4. Proposed team members and locations
5. Resumes of UFS personnel

Our experience and commitment to utilities ensures that we understand the issues they face and can assist in providing a variety of services including:

- Cost of service and rate design
- Review of indirect cost allocations
- Fee and ancillary service charges
- Cost reduction strategies and benchmarking
- Financial analysis and feasibility studies for offering telecommunication services
- Evaluating and developing policies and procedures
- Econometric forecasts of sales and load growth
- Utility valuation services

Summary of Qualifications and Experience

Industry Leading Status

Utility Financial Solutions, LLC (UFS) are recognized experts in the utility field assisting utilities with cost of service and financial analysis. UFS is an industry leader and frequently requested to teach classes and present at utility conferences around the nation.

Training for Utility Management and Governing Bodies

UFS teaches a series of cost of service, rate design and financial training courses for utility management and governing bodies through EUCI, NAURC, Regional courses for AWWA, on-site training, and webinars.

Training for Utility Staff

UFS personnel are the instructors for cost of service and financial planning courses offered through the American Public Power Association (APPA) and the National Association of Regulatory Utility Commissioners (NARUC). These courses include the following:

- Basic Cost of Service
- Intermediate Cost of Service
- Advanced Cost of Service
- Financial Planning
- Utility Financial Check-up
- Cost of Service and Rate Design for Distributed Generation
- Development of Line Extension Policies
- Rate Structures to promote Conservation
- Rate Structures to create Revenue Stability
- Advanced issues in Rate Design
- Advanced issues in Cost Allocations

Conference Presentations

UFS staff are frequently requested to present special topics at regional conferences around the nation including APPA's National Conference, Educational Institutes, E&O Workshop and the Business and Financial Workshop. A sample of recent presentations are listed below:

- Development of Avoided Cost and Rate Designs for Distributed Generation
- Appropriate levels of Contributions to City (Payment in lieu of Tax)
- Information provided by Cost of Service Studies
- Cash Reserve Policies
- Development of Utility Extension Policies
- Development of Key Financial Targets
- Cost of Service Challenges and Solutions

Quality Control

Proper quality control and management includes helps to ensure the accomplished work is in alignment with the project scope, is completed timely, within budget and the results are accurate and defensible. UFS implements several quality controls to achieve these desired goals, including a three-level review of the financial projection, cost of service studies and that rate designs. The quality controls developed by UFS are specific to utility rate studies and are based on our prior experience working with utilities in the USA, Guam, the Caribbean and Canada. All portions of our studies include the following at a minimum:

1. Development of a detailed work plan based on scope of services and discussion with management
2. Establish work plan with projected milestones and timelines
3. Proof and balance historical data, expenses, and revenues with audited financial statements
4. Compare UFS financial projections with utility budgets
5. Review by Project Manager of projections and cost of service study
6. Review by UFS President or Vice-President of study results
7. Presentation of results by UFS with utility staff prior to finalizing study

Timeliness of Studies

Part of the quality control includes the timely completion of the rate studies. UFS experience in completing studies provides us the ability to complete the studies as requested and discussed in the initial kick-off meeting.

Experience in Michigan

UFS has provided services to utilities in Michigan, including rate studies and training in Michigan for Bruce Township, Commerce Township, Grand Haven Township, Holland Township, Macomb Township, Northville Township, and Washington Township.

Financial Strength

UFS commenced business in 2001 and has the highest financial rating by Dunn and Bradstreet.

Independence

UFS maintains its independence throughout its engagements to help ensure unbiased recommendations to the governing bodies. We do not provide services that could impair our independence such as engineering, accounting, or auditing services. UFS only provides financial services related to Financial Planning, Cost of Service and Rate Designs for Utilities.

UFS Staff Diverse Experience

The proper development of rate study requires knowledge in accounting, finance, economics and engineering. Utility staff has diverse experience that include degrees in accounting, engineering, finance, economics and information technology.

Similar Past Studies

UFS has completed cost of service studies for several of utilities around the nation of similar scope of services. Below is a sampling:

<u>Recent Water Projects</u>		<u>Recent Wastewater Projects</u>	
Austin MN	Kennett MO	Albion MI	Lewes DE
Bay City MI	Lewes DE	Baldwin MI	Lincoln Charter Township MI
Beaverton MI	Ludington MI	Bay City MI	Ludington MI
Belding MI	Macomb Township MI	Beaverton MI	Lyon Township MI
Benton AR	Manassas VA	Bedford Charter Twp MI	Macomb County MI
Brainerd MN	McMinnville OR	Belding MI	Manassas VA
Bruce Township MI	New Castle DE	Benton AR	Muskegon MI
Cedar Falls IA	Newberry SC	Big Rapids MI	Newberry SC
Charlevoix MI	Niles MI	Brainerd City MN	Niles MI
Chaska MN	Niles OH	Brainerd MN	Niles OH
Clarksburg WV	North Muskegon MI	Bruce Township MI	Northville Township MI
Coldwater MI	Northville Township MI	Cadillac MI	Paw Paw Township MI
Coloma MI	Oakland Township MI	Charlevoix MI	Pentwater MI
Columbia MO	Owatonna MN	Chaska MN	Poplar Bluff MO
Columbia TN	Pentwater MI	Coldwater MI	Rantoul IL
Commerce Township MI	Poplar Bluff MO	Commerce Township MI	Ray Township MI
Danville VA	Rantoul IL	Covert Township MI	Rock Falls IL
Emmett Township MI	Rochester MN	Danville VA	Saranac MI
Frankenmuth Township MI	Rock Falls IL	Flatrock	Sikeston MO
Grand Haven Township MI	Sikeston MO	Grand Haven Township MI	Smyrna DE
Grand Traverse County MI	Smyrna DE	Harbor Springs MI	Sturgis MI
Hannibal MO	Sturgis MI	Harrison MI	Union City MI
Harbor Springs MI	Wagoner OK	Haskins OH	Wagoner OK
Harrison OH	Washington Township MI	Holland BPW MI	Washington Township MI
Holland BPW MI	Watertown SD	Holland Township MI	Westland MI
Holland Township MI	Westland MI	Hopkins MI	Wixom MI
Hope AR	Wixom MI	Howell MI	York NE
Howell MI	York NE	Kalamazoo MI	Zeeland City of MI
Imperial CA - IID	Zeeland City of MI	Kennett MO	
Kalamazoo MI			

Name and title of primary contact person

Dawn Lund
 Vice-President, Utility Financial Solutions, LLC
 E-mail - dlund@ufsweb.com
 Cell - (231) 218-9664

Date firm established - UFS was established in September 2001

Proposed service team including titles

Mark Beauchamp, President
 Dawn Lund – Vice President
 Dan Kasbohm – Manager
 Mike Johnson – Manager
 Chris Lund – Business and Technology Manager
 Joan Bakenhus – Senior Financial Analyst
 Jillian Beauchamp – Financial Analyst
 Robert Blank – Financial Analyst

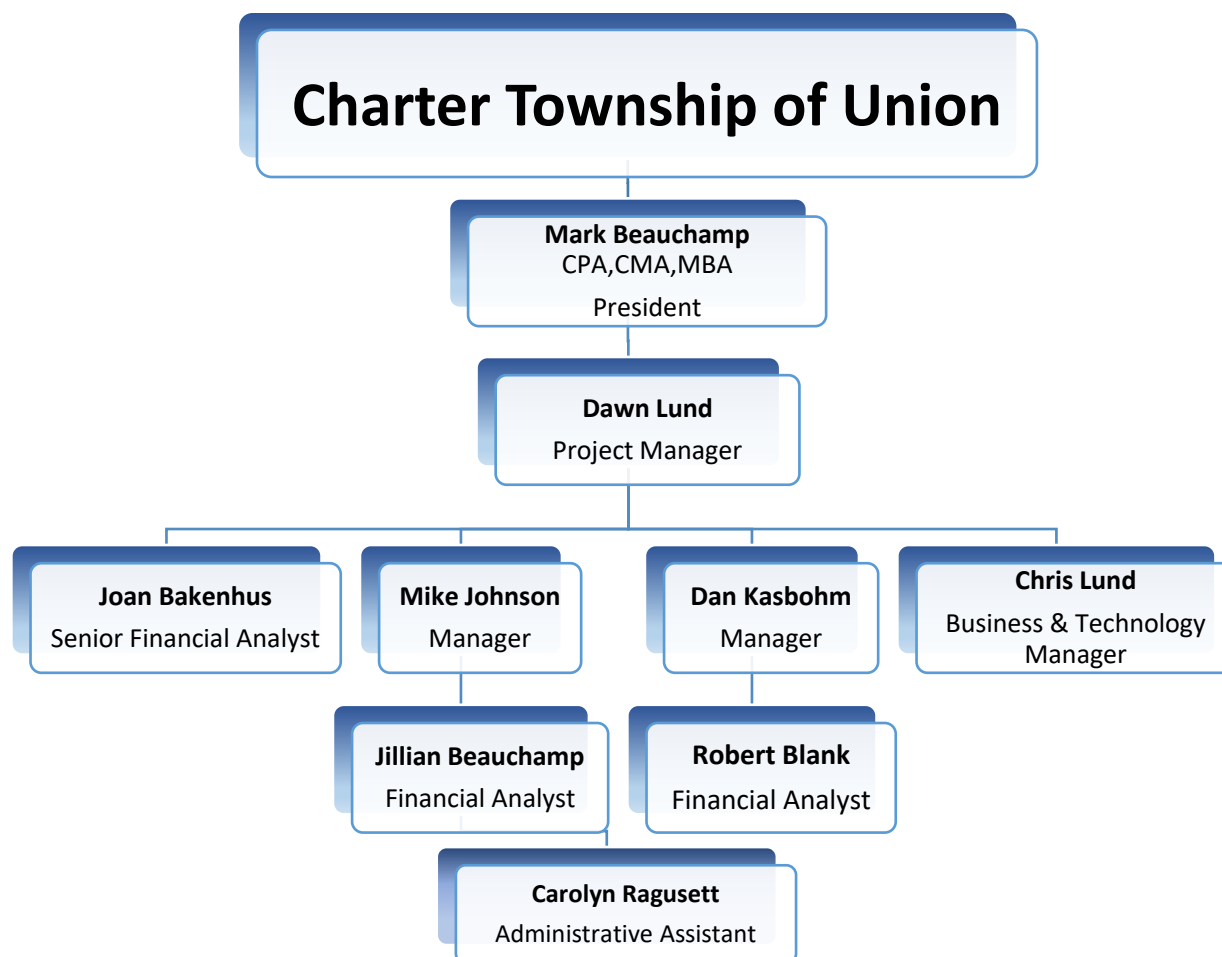
Office Locations	
Main Office and Contact, authorized to negotiate and bind contract: Main Office: Holland Mark Beauchamp, President 185 Sun Meadow Ct Holland MI 49424 UFS – 16 Years Industry Experience – 34 years Phone 616-393-9722 Fax 888-501-0998 Cell 616-403-5450 mbeauchamp@ufsweb.com	Authorized to negotiate and bind contract: Traverse City Office: Dawn Lund, Vice President PO Box 582 Leland MI 49654 UFS – 13 Years Industry Experience – 21 years Phone 231-256-0092 Fax 888-566-4430 Cell 231-218-9664 dlund@ufsweb.com
Grand Haven Office Dan Kasbohm, Manager 14986 Sandstone Road Grand Haven MI 49417 UFS – 10 years Industry Experience – 10 years Phone 616-846-6464 Fax 888-499-6609 Cell 616-402-7045 dkasbohm@ufsweb.com	Madison Office Mike Johnson, Manager 4901 Hermsmeier Road Madison WI 53714 UFS – 6 Years Industry Experience - 21 years Phone 608-230-5849 Fax 888-809-9640 Cell 608-609-6279 mjohnson@ufsweb.com

Project Team Qualifications

Proposed team members

UFS has a project team with the knowledge and experience to successfully meet your requirements and to deliver the report by the agreed upon time-frame. The team has over 100 years of combined experience performing similar studies for utilities. This provides the Utility with the experience to creatively solve financial and operational issues and help ensure financial stability in future years. The project team assigned has three team members located in Michigan plus support services out of Wisconsin and Nebraska. This team has completed cost of service, financial plans and rate design studies in 43 States, Guam, Canada and the Caribbean.

The personnel assigned to this engagement are listed below:



Resumes

The next section consists of resumes of the team members potentially assigned to this engagement.



Mark Beauchamp

President, Utility Financial Solutions, LLC

Email: mbeauchamp@ufsweb.com

Cellular: 616.403.5450

Location: Holland, MI

Education

- AAS Water Purification Technology
- ABA Business Administration
- BBA Major – Accounting
- MBA Master’s Degree in Business

Course Instructor

American Public Power Association (APPA)

- Advanced Cost of Service Course (Cash Basis & Utility Basis of Ratemaking)
- Intermediate Cost of Service (Cash Basis & Utility Basis of Ratemaking)
- Basic Cost of Service (Cash Basis and Utility Basis of Ratemaking)
- Financial Planning for Municipal Utilities
- Financial Planning for Board & Councils
- Financial Planning and Rate Setting for Managers (Part of Managers Certificate Program)

American Municipal Power (AMP)

- Financial Planning and Rate Designs for Electric Utilities

Expert Witness Service

- Detroit Edison vs. Ameritech – Provided expert witness services for Detroit Edison on development of Pole Attachment Rates for Ameritech
- Nebraska State Unicameral – Served as an expert witness before the state of Nebraska Unicameral on Proper rate setting and credits to provide customer installed renewable generation
- Dayton Power & Light – Provided expert witness services on pole attachment rates. Case was resolved prior to Court appearance
- Coldwater Board of Public Works – Provide expert witness services on rate challenge by large industrial customer. Case was dropped after deposition was provided
- Smethport PA – Provided deposition and responses to Pennsylvania Public Service Commission on Rate Filing for Smethport

License and Qualifications

- Class “A” license in wastewater treatment from the State of Michigan
- (CPA) Certified Public Accountant – Wisconsin
- (CMA) Certified Management Accountant – Institute Certified Management Accountants

Course Instructor

Michigan State University

- Advanced Issues in Cost Allocation (Utility Basis of Rate Making)
- Retail Costing and Pricing of Electricity
- Wholesale Costing and Pricing of Electricity

Southwest American Water Works Association

Michigan Rural Water Association

- Cost of Service & Rate Making for Water Utilities

Michigan Finance Government Officers Association

- Cost of Service & Rate Making for Water & Wastewater Utilities

Industry Involvement

- Member of the American Public Power Association
- Member of the American Water Works Association
- Member of the Institute of Management Accountants
- Speaker at national conferences on Financial Planning for Municipal Utilities, Pricing for Water Utilities, Pricing Fiber Optic backbone systems, Unbundling Electric Rates, and Ways to Attract and Retain Customers
- Author of articles appearing in national magazines and newsletters regarding pricing fiber optics, unbundling electric rates, and designing water rates

Dawn Lund

Vice-President, Utility Financial Solutions, LLC



Dawn has 25 years' experience pricing and marketing utility services for electric, water and wastewater. Dawn has worked with UFS for over 15 years and previously worked with a large utility and held positions as Cost and Rate Specialist and Marketing and Communications Specialist. Dawn works with utilities across the country teaching financial concepts and is also the instructor for Financial Planning courses for the American Public Power Association. She is also a regularly requested speaker for various regional and national organizations. Dawn has the following experience:

Email: dlund@ufsweb.com

Cellular: 231.218.9664

Location: Leland, MI

Cost of Service (COS)

- Completed electric water and wastewater cost of service and rate design studies for utilities across the country, Guam, the Caribbean and Canada
- Determining appropriate allocations of overhead costs between utility services

Long-term financial analysis

- Development of long-term sales and expense projections for electric, water, and wastewater utilities
- Development of long-term financial plan and rate track for electric, water, and wastewater

Presentation/Training

- Presentations to City Councils and Boards for approval of utility rates and proposed rate tracks
- Instructor for APPA's Financial Planning and Basic Cost of Services courses
- Monthly presentations to various organizations on topics such as: cost of Service, financial planning, Key financial targets, cash policies and how to explain rate increases to the end user, cost of services challenges/solutions, and Introduction to allocation studies

Rate Design

- Development of equitable rates between inside-city and outside-city customers
- Development of wholesale contract rates,
- Development of special rates; Economic and Time of Use
- Development of Connection Fees
- Development of rate designs to meet financial objectives of utility

Other Professional Involvement

- Member of AWWA Finance, Accounting, Management and Controls Committee
- Member of AWWA Rates and Charges Committee
- Member of MI-AWWA Education Committee
- Developing MI-AWWA Water Academy material for Cost of Service, Financial Planning
- Developed the Basic Cost of Service and Financial Planning courses for APPA
- Preferred Consulting firm for Hometown Connections Financial Planning, Cost of Service and Rate Design

Mike Johnson

Manager, Utility Financial Solutions, LLC



Mike joined Utility Financial Solutions, LLC in 2011 and has over 22 years' experience assisting utilities. He has a Higher National Diploma in Mechatronics (Combined Electrical/Mechanical Engineering). Mike is experienced in cost of service, rate making, financial/operational modeling, automation, electric utility operations, and power supply.

E-mail: mjohnson@ufsweb.com

Cellular: 608.230.5849

Location: Madison, WI

Cost of Service

- Development of cost of service studies for electric, communication, gas, water and Wastewater utilities
- Forecasts utility revenue requirements
- Cost allocation model development

Rate Design

- Provides cost of services class allocations and rate making
- Designs time of use rates
- Identify effects for different usage patterns within the same class
- Development of rates for alternative fuels and vehicles
- Evaluate marginal costs and development of line extension policies and economic development rates

Expert Witness Services

- Prepared and testified on filings to Public Utility Commission

Long Term Financial Analysis

- Develops utility financial analysis models
- Identifies growth and load forecasting
- Models rate and revenue effect for customer change within utilities (loss of customers/additional load)
- Develops target metrics for utilities including cash policies, operating income, debt coverage

Other Utility Tools

- Computes cost functionalization and allocation systems for designing and managing complex changes
- Evaluates data and system integration issues associated with new software implementations
- Provides market analysis, bidding and settlement processes analysis
- Identification and valuation of fixed assets
- Assessment of utility value for sales/purchase
- Development of risk mitigation tools, power/fuel cost adjustment mechanisms

Dan Kasbohm

Manager, Utility Financial Solutions, LLC



Dan joined Utility Financial Solutions, LLC in 2007 and has experience in conducting cost of service and financial analysis for electric, water, wastewater and cable utilities around the nation. He has a Bachelor of Science degree in Engineering and was employed in the automotive industry for 16 years. Dan is a co-instructor for the Basic and Intermediate Cost of Service courses for the American Public Power Association and has the following experience:

E-mail: dkasbohm@mail.ufsweb.com
Cellular: 616.402.7045
Location: Grand Haven, MI

Cost of Service (COS)

- Identification of fixed/variable costs related to:
 - Customer availability to be served
 - Commodity based costs
 - Demand based costs
- Identification of class to class subsidization
- Utility cost breakdown by function
- Detailed cost unbundling

Long-term financial analysis & identification of:

- Utility revenue requirements (utility and cash based methods)
- Debt Coverage conformance
- Minimum cash requirements
- Optimal operating income targets
- Optional rate adjustments in projected years

Presentation/Training

- Presenting study results to management and governing body of utility
- Provide utility training on use of projection & COS models
- Co-Instructor for the American Public Power Association Academy
 - Basic & Intermediate Cost of Service

Rate Design

- Current Utility rate structure updates
 - Utility revenue impact
 - Customer bill impacts at various usage levels
 - Identify revenue stability of rates
 - Rate survey analysis
- Development of new rates including:
 - Time of Use (seasonal, daily, hourly)
 - Power Cost Adjustment (PCA)
 - Coincidental-Peak Rates
 - Economic Development rates
 - Street lighting rates

Other Utility Tools

- Power Cost Adjustment mechanisms based on utility cash position, objectives and dispatch profile
- Street Light Cost of Service by light and pole types
- Load Profile Analysis to identify utility and customer usage patterns
- Power supply forecasting
- Implementation of a justified minimum cash policy
- Calculation of fees for standard utility work
- Development of line extension policies

Joan Bakenhus

Senior Financial Analyst, Utility Financial Solutions, LLC



Joan has 18 years' experience working with municipal utilities and has a degree in Business Administration. Joan has worked as a Rate Analyst for one of the largest public power systems in the nation (Lincoln Electric System) and for Utility Financial Solutions, LLC since 2006. Joan is experienced in development of long-term financial plans, rate design models and cost of service studies for electric, Water utilities. Joan's experience includes:

E-mail: jbakenhus@ufsweb.com

Cellular: 402.483.2542

Location: Nebraska

Cost of Service (COS)

- Working with Utilities to identify information requirements to complete cost of service and financial plans
- Set up and develop utility revenue requirements, cost of service program and utility revenue proof
- Balancing and set up of models for development of cost of service for water, wastewater and electric utilities to determine commodity and customer charges
- Responsible for analysis, preparation and updating cost of service models for a number of electric, Water utilities

Rate Design

- Balancing and set up of models for development rate design for water, wastewater and electric utilities to determine commodity and customer charges
- Development of rate design models for electric, Water utilities
- Development of rate surveys

Other Utility Tools

- Balancing of sales with revenue to help ensure proper billing statistics are used in cost of service models

Long Term Financial Analysis

- Development of long-term financial forecasts for water, wastewater, and electric utilities to determine the amount and timing of rate adjustments

Chris Lund

Business & Technology Manager, Utility Financial Solutions, LLC



Chris has a bachelor’s degree in Business Administration with concentration in Computer Science and Speech Communications. He has been a technology and management consultant for over 20 years. Chris is an employee of UFS and has also sub-consulted on a variety of technology projects for UFS since 2003. A few of the highlights are below:

E-mail: clund@ufsweb.com

Cellular: 231.342.9798

Location: Traverse City, MI

Financial Consulting

- Completed cost of service and rate design studies for electric, water, wastewater, telecommunications and refuse utilities
- Designed, wrote and implemented long term financial projection model including revenue requirements and rate track
- Determined avoided cost for solar (photovoltaic - PV) and wind for renewable energy rates
- Lead consultant for electric vehicle (EV) rates and service study
- Conducted multiple fiber optic cost of service and rate design studies
- Presentations to City Councils and Boards for approval of utility rates and proposed rate tracks

Data Analytics

- Data mining and analysis specialist for electric load data research
- Specialist with data mining, data conversion and custom reporting
- Experienced with various ODBC (database connectivity)
- Implemented job costing solution for manufacturing companies
- Designed, written, implemented, supported multiple, custom bar coding and data collection systems for wholesale distribution and manufacturing organizations
- Data collection systems pushed data to payroll for time and attendance, automated inventory tracking and job costing

Technology Experience

- Experienced in Microsoft Excel automation – including payroll data, job costing and automated billing (office automation)
- Experienced in Microsoft Access custom database, programming and reporting – including electronic data interchange (EDI) mapping using Microsoft VBA
- Lead consultant for multiple mission critical, corporate wide enterprise resource planning (ERP) technology solutions
- Implemented, trained and supported multiple telecommunications projects
- Implemented and supported some of the first voice over internet protocol (VOIP) telecommuting systems
- Guide management with technology related strategy and business integration
- Modification and complete custom program solutions on midrange and PC
- Wrote automated bill of material (BOM) purchasing forecasting system
- Specify, install and maintain mission critical PC network infrastructure, servers, workstation and related software
- Experienced in network security and virtual private network (VPN) technology
- Implemented and supported web storefronts integrated with corporate backend database solution for inventory management, order processing, billing and account status



Jillian Beauchamp, MEc.

Financial Analyst, Utility Financial Solutions, LLC

E-mail: jbeauchamp@ufsweb.com

Cellular: 616.283.8502

Location: Holland, MI

Jill has been with UFS since 2013. She has a Bachelor’s degree in Mathematics and a Master’s degree in Applied Economics from Johns Hopkins University. Jill has populated and analyzed cost of service models, developed long-term financial projections, and designed rates for utilities. Jill specializes in econometric modeling and statistical analysis to project sales and usage. She has worked with a variety of econometric software packages and is competent in handling seasonality, trend, heteroscedasticity, and other economic inefficiencies that arise in data analysis. Jill is skilled In the following:

- Forecasting Utility revenue requirements
- Projecting revenues and expenses, asset depreciation, and net book value
- Designing rates based on Cost of Service results
- Analyzing rate payer impacts and sensitivities
- Working with Utility Staff to identify study goals and understand organization
- Keeping up to date on the current economic impacts of renewable energy, the relationship to the Clean Power Plan legislation, and potential effects on the Electric Industry



Robert Blank

Financial Analyst, Utility Financial Solutions, LLC

E-mail: bblank@ufsweb.com

Cellular: 616.403.9926

Location: Holland, MI

Robert has been working for Utility Financial Solutions, LLC since May of 2014 and has a Bachelor’s of Business Administration with a major in Finance from Davenport University. Over his time at UFS he has conducted Utility rate surveys as well as developed rate designs. Robert has experience with long term financial projections and cost of service studies for Electric, Water, Wastewater, and Gas utilities. Robert’s experiences include:

- Developing rate design models for electric utilities
- Conducting Rate Surveys
- Responsible for analysis of financial statements and preparation of cost of service models
- Working with utilities to identify the information needed to conduct an accurate cost of service study
- Calculating Minimum Cash Reserve levels, Target Operating Income, and Debt Coverage Ratios



Carolyn Ragusett

Administrative Assistant, Utility Financial Solutions, LLC

E-mail: cragusett@ufsweb.com

Cellular: 920.450.0577

Location: Neenah, WI

Carolyn has been working for Utility Financial Solutions, LLC since May 2018 and has 47 years of office industry experience. For 27 years Carolyn was the Office Administrator for a large accounting firm in Wisconsin where she supervised office support staff. She additionally served 9 years as the tax department administrative officer and maintained the tax library. Carolyn is skilled in the following:

- Managing and organizing workflow scheduling
- Performance reviews
- Office support and coordinating office activities
- Client correspondence
- Billing, Invoicing, and Collections
- Communication Review of office correspondence and materials
- Valuation Reports

Holland Board of Public Works, Holland MI

Client Contact: **Dave Koster**
Phone 616.355.1562
Email: dkoster@hollandbpw.com

UFS provided Electric, Water, Wastewater, Telecommunications and wholesale cost of service studies since 2009.

City of Greenville, MI

Client Contact: Doug Hinken
Phone 616-754-5645
Email: DHinken@greenvillemi.org

Study Overview

UFS provided Water and Wastewater cost of service studies

City of Niles, MI

Client Contact: **Jeff Dunlap**
Phone 269-591-0476
Email: UtilitiesManager@nilesmi.org

UFS provided Electric, Water, Wastewater, wholesale contract cost of service studies since 2008.

City of Sturgis, MI

Client Contact: **Holly Keyser**
Phone 269-659-7221
Email: HKeyser@sturgismi.gov

UFS provided Electric, Water, Wastewater, wholesale contract cost of service studies since 2008.

Project Schedule

The following is the tentative project schedule for completion of the project. This schedule will be finalized during the initial project kick-off meeting with management.

<i>Task</i>	<i>Expected Completion – Twelve Weeks*</i>
Initial Meeting – Preparation of Information Request	Week One
Completion of Information Request by Client	Week Two
Planning/Set-up Models	Week Three – Five
Review and Development of Revenue Requirements	Week Six – Seven
Fieldwork	Week Eight
Cost of Service Analysis Component/Functional Costs	Week Nine
Cost based Rate Design and alternatives	Week Ten
Report, Recommendations & Presentation of Draft	Week Eleven
Final Report	Week Twelve

*THE COMPLETION OF THE PROJECT ON THE PROPOSED SCHEDULE IS DEPENDENT ON THE COOPERATION OF VARIOUS DEPARTMENTS WITHIN THE UTILITY TO PREPARE THE INFORMATION REQUEST IN A TIMELY MANNER. THE ESTIMATED COMPLETION TIME IS TWELVE WEEKS AFTER RECEIPT OF ALL REQUESTED INFORMATION.

Project Fees*

SERVICE TYPE	PRICE*						
Water Cost of Service, Financial Projeciton and One-Year Rate Design	\$ 14,500						
Wastewater Cost of Service, Financial Projeciton and One-Year Rate Design	\$ 14,500						
Connection Fee Study Water	\$ 3,500						
Connection Fee Study Wastewater	\$ 3,500						
Miscellaneous Fee Schedule	\$ 4,500						
TOTAL	\$ 40,500						
*On-site visits are billed at out of scope pricing; travel time discounted 50%; Out of pockets billed actual							
Each COS includes 8 hours of rate design; any time above that is hourly. The TWP currently charges REU and the conversion can be timely depending on the quality of billing data							
Connection fees must be done in conjunction with the COS for the price quoted							
The miscellaneous fee schedle will be billed hourly, but \$4,500 is a good faith estimate							

Prices, terms, and conditions are good for a period of 90 days from this date.

Payment will be made through submission of invoice which itemizes the work performed.

Out of Scope Services and on-site and travel expenses

Out of Scope services will be billed at the hourly rates listed below. On-site visits are billed at out of scope pricing; travel time discounted 50%. Out of pocket expenses are billed actual.

Name	Title	Hourly Rate
Mark Beauchamp	President	\$310.00
Dawn Lund	Vice President	\$265.00
Dan Kasbohm	Manager	\$240.00
Mike Johnson	Manager	\$240.00
Chris Lund	Business and Technology Manager	\$205.00
Joan Bakenhus	Senior Financial Analyst	\$140.00
Jillian Beauchamp	Financial Analyst	\$130.00
Robert Blank	Financial Analyst	\$110.00

Proposed Professional Services Agreement

Prices, terms, and conditions are good for a period of 90 days from the proposal date.

Payment will be made through submission of invoices at progressive billings.

SERVICE TYPE	PRICE*
Water Cost of Service, Financial Projeciton and One-Year Rate Design	\$ 14,500
Wastewater Cost of Service, Financial Projeciton and One-Year Rate Design	\$ 14,500
Connection Fee Study Water	\$ 3,500
Connection Fee Study Wastewater	\$ 3,500
Miscellaneous Fee Schedule	\$ 4,500
TOTAL	\$ 40,500

*On-site visits are billed at out of scope pricing; travel time discounted 50%; Out of pockets billed actual (one final presentation to council included in scope)

Each COS includes 8 hours of rate design; any time above that is hourly. The TWP currently charges REU and the conversion can be timely

Connection fees must be done in conjunction with the COS for the price quoted

The miscellaneous fee schedule will be billed hourly, but \$4,500 is a good faith estimate

Anticipated Meetings (Conference Call or Webex):

- Initial meeting –to clarify scope of services, expectations of management and preliminary information request
- Fieldwork –verify data provided
- Draft Report with management
- Final Report with management (on-site)

Deliverables PDF Format:

1. Cost of Service Study “Executive Summary” Reports
2. Revenue proof of proposed rates
3. Minimum cash reserve determination
4. Target operating income (ROR) determination
5. Debt Coverage Ratio determination
6. Rate design and revenue proof for one-year
7. Reports of other services engaged

Hourly Rates (travel is discounted at 50%)

Mark Beauchamp	\$ 310.00
Dawn Lund	\$ 265.00
Dan Kasbohm	\$ 240.00
Mike Johnson	\$ 240.00
Chris Lund	\$ 205.00
Joan Bakenhus	\$ 140.00
Support Staff	\$ 110.00 – 130.00

Onsite Meetings

One on-site presentation included. Any additional onsite presentations will be billed at hourly rates with a 50% discount on related travel time. Out of pocket travel expenses are billed at cost. All costs incurred from schedule changes initiated by client after booking will be considered out of pocket.

Out of Scope Pricing

Out of scope items and work hours will be billed at the hourly rates listed on this page.

We look forward to exceeding your expectations. Please sign, date, and return to clund@ufsweb.com at your earliest convenience.



Dawn Lund, Vice-President
Utility Financial Solutions, LLC



Date: _____

Accepted By: _____

Charter Township of Union



To: Township Board of Trustees
From: Mark Stuhldreher, Township Manager
Subject: Policy Governance Review
Date: January 16, 2019

Policy Review: 2.5 Financial Condition and Activities
Type of Review: Internal
Review Interval: Quarterly
Review Month: December 2019

Policy Wording

With respect to the actual, ongoing financial condition and activities, the Township Management Team shall not cause or allow the development of fiscal jeopardy or a material deviation of actual expenditures from board priorities established in End policies.

Further, without limiting the scope of the foregoing by this enumeration, he or she shall not:

- 2.5.1 Expend more funds than have been received in the fiscal year to date unless the debt guideline (below) is met.
- 2.5.1 .1 Indebt the organization in an amount greater than can be repaid by certain, otherwise unencumbered revenues within 60 days.
- 2.5.2 Use any long term reserves except for purposes and amounts specifically released by the Board.
- 2.5.3 Conduct interfund shifting in amounts greater than can be restored to a condition of discrete fund balances by certain, otherwise unencumbered revenues within 30 days.
- 2.5.4 Fail to settle payroll and debts in a timely manner.
- 2.5.5 Allow tax payments or other government ordered payments or filings to be overdue or inaccurately filed.
- 2.5.6 Make a single unbudgeted emergency purchase or commitment, to maintain township operations, of greater than \$10,000 for the Township Hall and/or \$50,000 for the water and sewer systems.
- 2.5.7 Make a single purchase or commitment of greater than \$10,000. Purchases over \$5,000 shall not be made without timely notification to the Board.
- 2.5.8 Acquire, encumber or dispose of real property.
- 2.5.9 Fail to aggressively pursue receivables after a reasonable grace period.
- 2.5.10 Fail to maintain an adequate level of cash flow.

Manager Interpretation

Township Manager interprets this policy to indicate that there will be no expenditures made or incurred that will exceed the expenditures budgeted for that current year unless it is an emergency purchase as outlined in 2.5.6. The manager shall also not make a single purchase or commitment (unless it falls under 2.5.6) of greater than \$10,000 or inform the board of purchases over \$5,000 unless the purchase is for materials or services needed for normal operations of township facilities.

Furthermore, all tax payments to other governmental entities are paid according to state statute, payroll is paid bi-weekly, and accounts payable invoices are processed and ready for board approval as soon as they are received, verified, and coded for payment.

Justification for Reasonability

The interpretations are reasonable in that when the budget is approved by the Board of Trustees, it is left to the management team to operate within the guidelines established and to follow all state and federal statutes. The Township Board is to function as a policy making body and the management team is to function as implementer of that policy as indicated in the approved budget.

Attachments from BS&A system include General Fund departmental revenue and expenditure reports, special revenue fund and enterprise fund revenue and expenditure reports.

Data

- Budgeted revenues exceed expenditures in all funds in 2019
- 2019 budgeted General Fund revenues exceed expenditures by \$343,185
- In 2019 General Fund debt payments were \$13,300, while 60 days of unencumbered general fund revenue were expected at \$338,000
- No long-term reserves were used by the Board in 2019
- No material interfund transfers occurred in 2019
- All payroll was paid timely in 2019
- All payroll taxes and benefits were paid on schedule and on time
- Current tax collections were distributed timely; Checks were issued on October 4th, October 22nd, November 11th, November 22nd, December 13th, & December 26th
- Mobile home tax collections and delinquent personal property tax collections were distributed timely; Checks were issued on October 22nd & November 11th
- W-2s and 1099-misc forms were filed accurately and on time to the Federal government as well as the State of Michigan
- State filings such as the F65 year-end financial reporting (June 30th) and the Cities, Villages and Townships Revenue Sharing requirements (Dec 1st) were reported on time
- Annual Bond Disclosures were reported timely by June 30th on the EMMA (Electronic Municipal Market Access) website required by the Municipal Securities Rulemaking Board
- All purchases greater than \$10,000 were approved by the Board of Trustees prior to making a purchase
- No real property was acquired or disposed of
- All receivables are pursued on a regular basis
- All funds have a reasonable amount of cash flow, which enables timely payment of payroll and bills. The General Fund cash at December 31st was \$4.6 million

Compliance

In compliance with policy as stated.

ACCOUNT DESCRIPTION	END BALANCE		YTD BALANCE		% BDGT USED
	NORMAL	(ABNORMAL)	NORMAL	(ABNORMAL)	
Fund 101 - GENERAL FUND					
Dept 000 - NONE					
402.000 CURRENT PROPERTY TAX	297,944.15		304,000.00	304,828.14	100.27
402.001 PROPERTY TAX REFUNDS-MTT	(160.78)		(5,000.00)	(4,827.60)	96.55
402.002 PILOT TAX	3,855.07		3,000.00	0.00	0.00
402.100 PRIOR YEARS PROPERTY TAXES	(91.22)		0.00	(12.80)	100.00
420.000 DELQ PERSONAL PROPERTY TAXES	327.87		1,200.00	202.64	16.89
425.000 MOBILE HOME PARK TAX	2,407.50		2,500.00	1,825.50	73.02
445.000 INTEREST ON TAXES	79.06		0.00	263.17	100.00
446.000 3% OR 4% PENALTY ON TAX	6,700.05		6,500.00	6,835.42	105.16
447.000 ADMIN FEE-PROPERTY TAX	148,991.78		145,000.00	166,387.77	114.75
447.001 ADMIN FEES-REFUNDS MTT BOR	(82.11)		(4,000.00)	(2,430.74)	60.77
447.050 ADMIN FEE-STATE EDUC TAX (SET)	7,735.00		7,700.00	7,775.00	100.97
447.100 ADMIN FEE-PRIOR YEARS	8.51		0.00	107.85	100.00
475.000 CABLE FRANCHISE FEES	134,482.77		130,000.00	98,836.18	76.03
476.000 BUILDING PERMITS	54,816.00		50,000.00	55,173.00	110.35
477.000 RENTAL INSPECTION FEES	79,945.00		80,000.00	81,977.00	102.47
478.000 DOG LICENSE REVENUE	2.50		0.00	0.00	0.00
479.000 ZONING PERMITS	16,875.00		13,000.00	15,492.00	119.17
573.000 STATE AID REVENUE-LCSA	6,931.67		4,500.00	4,496.13	99.91
574.000 STATE REVENUE SHARING	1,142,031.00		1,120,000.00	988,014.00	88.22
574.100 LIQUOR STATE REVENUE SHARING	11,854.70		11,500.00	13,193.40	114.73
574.200 METRO ACT REVENUE SHARING-LCSA	7,520.07		7,500.00	7,514.27	100.19
609.000 CONSTR PLAN REVIEW FEES	2,627.50		3,000.00	2,016.00	67.20
613.000 APPLICATION FEES	500.00		500.00	500.00	100.00
626.000 COPIES	22.00		0.00	0.00	0.00
628.000 LAND DIVISIONS/CONDO CONV	2,000.00		1,500.00	2,100.00	140.00
630.000 WEED ABATEMENT SERVICES	303.76		500.00	162.00	32.40
651.000 USE FEES-BASEBALL FIELDS	0.00		2,000.00	1,680.00	84.00
655.000 FINES & FORFEITURES	631.95		1,000.00	248.70	24.87
665.000 INTEREST EARNED	74,959.51		110,000.00	115,563.87	105.06
667.000 RENT - JAMESON HALL	7,710.00		7,000.00	7,350.00	105.00
667.100 RENT - McDONALD PARK PAVILION	1,540.00		1,500.00	1,092.00	72.80
667.200 RENT - JAMESON PAVILION	400.00		500.00	528.00	105.60
667.300 LEASES	900.00		900.00	900.00	100.00
671.000 OTHER REVENUE	6,739.83		7,000.00	1,117.44	15.96
672.400 REVENUE-STREET LIGHTS SPEC ASSESS	14,834.81		15,000.00	11,963.71	79.76
673.000 GAIN/LOSS ON SALE (DISPOSAL) OF ASSETS	0.00		500.00	0.00	0.00
Net - Dept 000 - NONE	2,035,342.95		2,028,300.00	1,890,872.05	
Dept 101 - TRUSTEES					
702.000 SALARIES & WAGES	30,115.24		30,067.00	29,538.31	98.24
707.000 PER MEETING	2,050.00		4,000.00	3,800.00	95.00
709.000 EMPLR FICA CONTR	1,994.22		2,108.00	2,066.98	98.05
711.000 EMPLR MEDICARE CONTR	466.40		493.00	483.41	98.05
724.000 WORKER'S COMP	43.01		60.00	66.25	110.42
801.000 PROFESSIONAL & CONTRACTUAL SERVICES	2,870.00		4,000.00	6,337.04	158.43
860.000 TRANSPORTATION/MILEAGE REIMBURSMNT	0.00		500.00	309.36	61.87
900.000 PRINTING & PUBLISHING	575.00		600.00	0.00	0.00
910.000 PROFESSIONAL DEVELOPMENT	3,983.14		5,100.00	2,161.12	42.37
910.100 SEMINAR LODGING	0.00		2,500.00	0.00	0.00
910.200 SEMINAR MEALS	0.00		500.00	0.00	0.00
915.000 MEMBERSHIP & DUES	16,030.59		16,400.00	16,236.58	99.00
955.000 MISC.	113.20		1,000.00	14.00	1.40
Net - Dept 101 - TRUSTEES	(58,240.80)		(67,328.00)	(61,013.05)	
Dept 171 - SUPERVISOR					
702.000 SALARIES & WAGES	15,379.09		15,320.00	15,379.01	100.39
707.000 PER MEETING	750.00		1,000.00	(25.00)	(2.50)
709.000 EMPLR FICA CONTR	953.43		1,012.00	998.38	98.65
711.000 EMPLR MEDICARE CONTR	223.09		237.00	233.61	98.57
724.000 WORKER'S COMP	20.66		28.00	31.78	113.50
860.000 TRANSPORTATION/MILEAGE REIMBURSMNT	0.00		350.00	0.00	0.00
910.000 PROFESSIONAL DEVELOPMENT	0.00		1,000.00	0.00	0.00
910.100 SEMINAR LODGING	0.00		750.00	0.00	0.00
910.200 SEMINAR MEALS	0.00		200.00	0.00	0.00
915.000 MEMBERSHIP & DUES	0.00		275.00	0.00	0.00
Net - Dept 171 - SUPERVISOR	(17,326.27)		(20,172.00)	(16,617.78)	
Dept 172 - TWP MANAGER					
702.000 SALARIES & WAGES	33,478.07		34,820.00	34,877.91	100.17
708.000 UNEMPLOYMENT	144.35		123.00	122.72	99.05
709.000 EMPLR FICA CONTR	2,061.68		2,165.00	2,159.98	99.77

ACCOUNT DESCRIPTION	END BALANCE		YTD BALANCE		% BDGT USED
	NORMAL	(ABNORMAL)	NORMAL	(ABNORMAL)	
Fund 101 - GENERAL FUND					
711.000 EMPLR MEDICARE CONTR		482.21		505.24	99.07
716.000 EMPLR RETIREMENT CONTR		2,510.80		2,628.75	100.33
718.500 HEALTH INSURANCE		6,410.17		6,469.99	95.89
718.700 HEALTH INS-EE CONTRIBUTIONS		(140.66)		(180.80)	96.17
719.000 DENTAL INSURANCE		157.00		165.87	99.32
719.800 VISION INSURANCE		52.02		44.40	38.95
719.900 VISION INS-EE CONTRIBUTIONS		(26.04)		(22.28)	39.09
724.000 WORKER'S COMP		84.13		132.31	88.21
725.000 LIFE & DISABILITY BENEFIT		92.55		119.68	89.31
752.000 OFFICE SUPPLIES		20.51		0.00	0.00
767.000 UNIFORMS		41.00		0.00	0.00
801.000 PROFESSIONAL & CONTRACTUAL SERVICES		0.00		5,394.00	105.76
852.000 CONTRIBUTION TO CABLE CONSORTIUM		53,793.11		39,534.47	73.21
860.000 TRANSPORTATION/MILEAGE REIMBURSEMENT		0.00		223.88	89.55
880.000 COMMUNITY PROMOTION		2,500.00		5,938.65	67.48
900.000 PRINTING & PUBLISHING		216.96		0.00	0.00
910.000 PROFESSIONAL DEVELOPMENT		231.50		1,111.76	74.12
910.100 SEMINAR LODGING		0.00		234.85	29.36
910.200 SEMINAR MEALS		135.37		19.63	9.82
915.000 MEMBERSHIP & DUES		495.00		580.00	116.00
955.000 MISC.		130.59		382.73	127.58
980.000 NEW OFFICE EQUIPMENT & FURNITURE		0.00		0.00	0.00
Net - Dept 172 - TWP MANAGER		(102,870.32)		(120,155.00)	(100,443.74)
Dept 191 - ACCOUNTING/GEN ADMIN					
702.000 SALARIES & WAGES		74,646.25		75,522.02	100.70
702.500 OVERTIME		3,573.21		4,106.59	102.66
708.000 UNEMPLOYMENT		1,010.14		858.95	74.37
709.000 EMPLR FICA CONTR		4,633.94		4,715.05	92.45
711.000 EMPLR MEDICARE CONTR		1,083.84		1,102.81	98.03
716.000 EMPLR RETIREMENT CONTR		4,574.89		4,827.42	100.57
718.500 HEALTH INSURANCE		26,350.30		25,948.24	96.10
718.700 HEALTH INS-EE CONTRIBUTIONS		(1,440.57)		(1,652.85)	82.64
719.000 DENTAL INSURANCE		1,906.12		1,788.74	89.44
719.800 VISION INSURANCE		194.21		384.72	90.52
719.900 VISION INS-EE CONTRIBUTIONS		(97.13)		(192.43)	90.77
724.000 WORKER'S COMP		196.98		350.00	84.43
725.000 LIFE & DISABILITY BENEFIT		398.39		406.37	90.30
752.000 OFFICE SUPPLIES		2,252.77		1,112.25	55.61
767.000 UNIFORMS		100.00		100.00	100.00
801.000 PROFESSIONAL & CONTRACTUAL SERVICES		50.00		314.00	52.33
801.020 EXTERNAL AUDIT		15,600.00		15,850.00	96.06
851.000 MAIL/POSTAGE		2,858.15		1,725.66	28.76
860.000 TRANSPORTATION/MILEAGE REIMBURSEMENT		1,819.37		289.88	14.49
910.000 PROFESSIONAL DEVELOPMENT		1,083.64		428.00	35.67
910.100 SEMINAR LODGING		2,254.12		613.82	24.55
910.200 SEMINAR MEALS		362.31		27.97	9.32
915.000 MEMBERSHIP & DUES		692.25		360.00	72.00
955.000 MISC.		0.00		0.40	0.40
955.001 BANK FEES		170.00		372.00	155.00
980.000 NEW OFFICE EQUIPMENT & FURNITURE		504.99		5,614.00	86.37
980.100 NEW COMPUTER HARDWARE & SOFTWARE		0.00		475.94	95.19
Net - Dept 191 - ACCOUNTING/GEN ADMIN		(144,778.17)		(158,233.00)	(145,395.06)
Dept 215 - CLERK					
702.000 SALARIES & WAGES		27,994.99		23,832.10	88.22
707.000 PER MEETING		800.00		1,875.00	110.29
709.000 EMPLR FICA CONTR		1,785.29		1,593.84	89.54
711.000 EMPLR MEDICARE CONTR		417.52		372.75	89.60
724.000 WORKER'S COMP		49.03		56.08	96.69
752.000 OFFICE SUPPLIES		116.46		215.86	43.17
754.000 OPERATING SUPPLIES		337.39		0.00	0.00
860.000 TRANSPORTATION/MILEAGE REIMBURSEMENT		555.03		148.31	29.66
900.000 PRINTING & PUBLISHING		1,768.42		2,499.63	99.99
910.000 PROFESSIONAL DEVELOPMENT		0.00		0.00	0.00
910.100 SEMINAR LODGING		0.00		0.00	0.00
910.200 SEMINAR MEALS		0.00		0.00	0.00
915.000 MEMBERSHIP & DUES		0.00		0.00	0.00
Net - Dept 215 - CLERK		(33,824.13)		(37,068.00)	(30,593.57)
Dept 228 - DATA PROCESSING, INFORMATION TECHNOLOGY					
801.000 PROFESSIONAL & CONTRACTUAL SERVICES		34,983.65		37,293.76	77.86

ACCOUNT DESCRIPTION	END BALANCE	2019 AMENDED BUDGET	YTD BALANCE	% BDGT USED
	12/31/2018 NORMAL (ABNORMAL)		12/31/2019 NORMAL (ABNORMAL)	
Fund 101 - GENERAL FUND				
950.000 HARDWARE REPLACEMENTS	4,705.25	16,500.00	10,305.66	62.46
Net - Dept 228 - DATA PROCESSING, INFORMATION	(39,688.90)	(64,400.00)	(47,599.42)	
Dept 253 - TREASURER				
702.000 SALARIES & WAGES	21,271.49	24,102.00	21,271.50	88.26
707.000 PER MEETING	0.00	500.00	0.00	0.00
709.000 EMPLR FICA CONTR	1,318.83	1,525.00	1,318.83	86.48
711.000 EMPLR MEDICARE CONTR	308.44	357.00	308.44	86.40
724.000 WORKER'S COMP	28.48	51.00	42.23	82.80
729.000 TAX BILLS	0.00	0.00	997.10	100.00
752.000 OFFICE SUPPLIES	1,452.27	700.00	988.50	141.21
801.000 PROFESSIONAL & CONTRACTUAL SERVICES	0.00	500.00	0.00	0.00
851.000 MAIL/POSTAGE	3,747.70	4,000.00	3,728.66	93.22
860.000 TRANSPORTATION/MILEAGE REIMBURSMNT	0.00	250.00	0.00	0.00
910.000 PROFESSIONAL DEVELOPMENT	0.00	1,000.00	0.00	0.00
910.100 SEMINAR LODGING	0.00	750.00	0.00	0.00
910.200 SEMINAR MEALS	0.00	200.00	0.00	0.00
915.000 MEMBERSHIP & DUES	0.00	50.00	50.00	100.00
955.000 MISC.	0.00	200.00	0.00	0.00
Net - Dept 253 - TREASURER	(28,127.21)	(34,185.00)	(28,705.26)	
Dept 257 - ASSESSOR				
702.000 SALARIES & WAGES	125,447.86	90,000.00	94,728.23	105.25
702.500 OVERTIME	585.86	100.00	81.34	81.34
705.000 LEAVE TIME PAYOUT	4,171.96	0.00	0.00	0.00
707.000 PER DIEM	3,125.00	4,125.00	3,500.00	84.85
708.000 UNEMPLOYMENT	865.53	1,200.00	1,098.94	91.58
709.000 EMPLR FICA CONTR	7,928.64	6,250.00	6,556.40	104.90
711.000 EMPLR MEDICARE CONTR	1,854.27	1,475.00	1,533.36	103.96
712.000 TEMPORARY LABOR	0.00	7,000.00	7,620.00	108.86
716.000 EMPLR RETIREMENT CONTR	9,606.25	7,000.00	6,728.00	96.11
718.500 HEALTH INSURANCE	38,542.91	25,500.00	21,862.39	85.73
718.700 HEALTH INS-EE CONTRIBUTIONS	(1,301.17)	(900.00)	(730.18)	81.13
719.000 DENTAL INSURANCE	1,349.87	800.00	650.84	81.36
719.800 VISION INSURANCE	130.84	200.00	195.36	97.68
719.900 VISION INS-EE CONTRIBUTIONS	(65.42)	(100.00)	(97.68)	97.68
724.000 WORKER'S COMP	659.03	700.00	758.49	108.36
725.000 LIFE & DISABILITY BENEFIT	490.74	350.00	229.20	65.49
754.000 OPERATING SUPPLIES	961.12	1,300.00	1,253.24	96.40
759.000 GAS/FUEL	148.33	200.00	211.94	105.97
767.000 UNIFORMS	91.50	100.00	0.00	0.00
791.000 SUBSCRIPTIONS & PUBLICATIONS	0.00	400.00	0.00	0.00
801.000 PROFESSIONAL & CONTRACTUAL SERVICES	887.00	24,000.00	21,126.28	88.03
850.000 COMMUNICATIONS	1,905.68	1,500.00	1,144.17	76.28
851.000 MAIL/POSTAGE	1,621.75	2,250.00	1,729.00	76.84
860.000 TRANSPORTATION/MILEAGE REIMBURSMNT	398.93	500.00	356.23	71.25
900.000 PRINTING & PUBLISHING	898.29	2,500.00	2,053.21	82.13
910.000 PROFESSIONAL DEVELOPMENT	1,901.88	5,500.00	5,019.75	91.27
910.100 SEMINAR LODGING	1,782.55	500.00	209.43	41.89
910.200 SEMINAR MEALS	157.65	200.00	58.62	29.31
915.000 MEMBERSHIP & DUES	685.46	700.00	190.00	27.14
955.000 MISC.	542.41	600.00	436.47	72.75
980.000 NEW OFFICE EQUIPMENT & FURNITURE	811.52	0.00	0.00	0.00
980.100 NEW COMPUTER HARDWARE & SOFTWARE	0.00	750.00	670.30	89.37
Net - Dept 257 - ASSESSOR	(206,186.24)	(184,700.00)	(179,173.33)	
Dept 262 - ELECTIONS				
702.000 SALARIES & WAGES	70.40	0.00	0.00	0.00
709.000 EMPLR FICA CONTR	4.37	0.00	0.00	0.00
711.000 EMPLR MEDICARE CONTR	1.02	0.00	0.00	0.00
712.000 ELECTION WORKERS	9,996.50	0.00	0.00	0.00
716.000 EMPLR RETIREMENT CONTR	5.28	0.00	0.00	0.00
718.500 HEALTH INSURANCE	21.15	0.00	0.00	0.00
719.000 HEALTH INSURANCE	0.52	0.00	0.00	0.00
724.000 WORKER'S COMP	0.98	0.00	0.00	0.00
754.000 OPERATING SUPPLIES	9,979.31	2,000.00	312.48	15.62
801.000 PROFESSIONAL & CONTRACTUAL SERVICES	1,178.50	1,000.00	0.00	0.00
851.000 MAIL/POSTAGE	24.70	0.00	0.00	0.00
900.000 PRINTING & PUBLISHING	54.89	0.00	0.00	0.00
955.000 MISC.	363.41	100.00	0.00	0.00

ACCOUNT DESCRIPTION	END BALANCE		YTD BALANCE		% BDGT USED
	NORMAL	(ABNORMAL)	NORMAL	(ABNORMAL)	
Fund 101 - GENERAL FUND					
Net - Dept 262 - ELECTIONS	(21,701.03)		(3,100.00)	(312.48)	
Dept 265 - TWP HALL & GROUNDS					
754.000 OPERATING SUPPLIES	4,539.44		4,000.00	3,560.31	89.01
776.100 HALL CLEANING	6,267.06		6,400.00	6,597.56	103.09
801.000 PROFESSIONAL & CONTRACTUAL SERVICES	12,656.50		20,000.00	18,144.68	90.72
850.000 COMMUNICATIONS	2,780.32		3,200.00	2,809.52	87.80
890.000 SAFETY	595.77		2,600.00	1,298.29	49.93
917.000 WATER & SEWER QTR. BILLING	591.60		700.00	591.60	84.51
920.000 ELECTRIC/NATURAL GAS	11,723.01		12,000.00	10,402.61	86.69
930.000 REPAIRS	295.00		0.00	0.00	0.00
930.001 MAINT-EQUIPMENT	0.00		500.00	0.00	0.00
930.200 MAINT-GROUNDS	125.67		500.00	276.57	55.31
930.300 MAINT-BUILDINGS	1,154.45		2,000.00	1,448.56	72.43
935.000 PROPERTY/LIABILITY INSURANCE	10,617.76		11,500.00	11,030.67	95.92
940.100 POSTAGE METER LEASE	1,816.56		2,000.00	1,816.56	90.83
955.000 MISC.	0.00		250.00	44.93	17.97
980.000 NEW OFFICE EQUIPMENT & FURNITURE	5,353.80		13,000.00	12,613.25	97.03
Net - Dept 265 - TWP HALL & GROUNDS	(58,516.94)		(78,650.00)	(70,635.11)	
Dept 266 - LEGAL/ATTORNEY					
826.000 LEGAL FEES	41,488.49		80,000.00	64,629.86	80.79
826.500 LEGAL FEES-ASSESSOR	0.00		20,000.00	15,289.76	76.45
Net - Dept 266 - LEGAL/ATTORNEY	(41,488.49)		(100,000.00)	(79,919.62)	
Dept 371 - BUILDING					
702.000 SALARIES & WAGES	78,708.67		82,508.00	83,314.59	100.98
702.500 OVERTIME	1,102.55		2,000.00	2,009.71	100.49
708.000 UNEMPLOYMENT	865.80		866.00	736.20	85.01
709.000 EMPLR FICA CONTR	4,779.03		5,177.00	5,007.44	96.72
711.000 EMPLR MEDICARE CONTR	1,117.65		1,211.00	1,171.10	96.71
716.000 EMPLR RETIREMENT CONTR	5,985.87		6,263.00	6,410.78	102.36
718.500 HEALTH INSURANCE	38,642.98		40,400.00	39,195.15	97.02
718.700 HEALTH INS-EE CONTRIBUTIONS	(2,294.70)		(3,062.00)	(2,944.08)	96.15
719.000 DENTAL INSURANCE	3,225.54		3,304.00	3,245.89	98.24
719.800 VISION INSURANCE	175.44		682.00	382.56	56.09
719.900 VISION INS-EE CONTRIBUTIONS	(87.72)		(340.00)	(191.28)	56.26
724.000 WORKER'S COMP	318.97		550.00	488.27	88.78
725.000 LIFE & DISABILITY BENEFIT	521.73		640.00	601.44	93.98
752.000 OFFICE SUPPLIES	256.97		400.00	433.92	108.48
754.000 OPERATING SUPPLIES	105.84		500.00	8.81	1.76
759.000 GAS/FUEL	1,056.68		1,200.00	881.95	73.50
767.000 UNIFORMS	183.78		100.00	174.50	174.50
775.100 VEHICLE CLEANING	16.00		125.00	12.00	9.60
791.000 SUBSCRIPTIONS & PUBLICATIONS	0.00		500.00	0.00	0.00
801.000 PROFESSIONAL & CONTRACTUAL SERVICES	129,080.12		137,300.00	131,062.72	95.46
850.000 COMMUNICATIONS	591.81		800.00	609.67	76.21
851.000 MAIL/POSTAGE	33.50		35.00	0.00	0.00
860.000 TRANSPORTATION/MILEAGE REIMBURSEMENT	76.30		250.00	81.44	32.58
880.000 COMMUNITY PROMOTION	595.00		600.00	595.00	99.17
910.000 PROFESSIONAL DEVELOPMENT	420.00		7,000.00	3,210.00	45.86
910.100 SEMINAR LODGING	412.92		500.00	406.98	81.40
910.200 SEMINAR MEALS	244.65		1,000.00	646.94	64.69
915.000 MEMBERSHIP & DUES	1,108.00		1,100.00	890.00	80.91
930.000 VEHICLE REPAIRS & MAINTENANCE	60.85		2,000.00	1,640.73	82.04
980.100 NEW COMPUTER HARDWARE & SOFTWARE	0.00		2,000.00	670.30	33.52
Net - Dept 371 - BUILDING	(267,304.23)		(295,609.00)	(280,752.73)	
Dept 441 - PUBLIC WORKS					
801.000 PROFESSIONAL & CONTRACTUAL SERVICES	17,161.41		31,500.00	18,360.81	58.29
920.000 STREET LIGHTING	22,647.21		23,000.00	21,721.58	94.44
962.000 DRAINS AT LARGE	26,448.61		28,200.00	28,155.34	99.84
967.000 CONTRIBUTIONS TO ROAD COMMISSION	111,014.39		38,000.00	37,002.97	97.38
970.100 SIDEWALKS AND NON MOTORIZED PATHS	0.00		40,000.00	0.00	0.00
Net - Dept 441 - PUBLIC WORKS	(177,271.62)		(160,700.00)	(105,240.70)	
Dept 701 - PLANNING					
702.000 SALARIES & WAGES	58,299.22		65,500.00	62,132.87	94.86
707.000 PER DIEM	11,305.00		16,255.00	11,770.00	72.41

ACCOUNT DESCRIPTION	END BALANCE		2019 AMENDED BUDGET	YTD BALANCE		% BDGT USED
	NORMAL	(ABNORMAL)		NORMAL	(ABNORMAL)	
Fund 101 - GENERAL FUND						
708.000 UNEMPLOYMENT		530.83	525.00	368.10		70.11
709.000 EMPLR FICA CONTR		4,208.36	4,060.00	4,416.15		108.77
711.000 EMPLR MEDICARE CONTR		984.22	950.00	1,032.86		108.72
716.000 EMPLR RETIREMENT CONTR		4,065.94	4,840.00	4,379.03		90.48
718.500 HEALTH INSURANCE		19,266.91	22,220.00	19,459.96		87.58
718.700 HEALTH INS-EE CONTRIBUTIONS		(879.44)	(1,327.00)	(1,386.06)		104.45
719.000 DENTAL INSURANCE		879.09	1,115.00	1,506.12		135.08
719.800 VISION INSURANCE		114.48	285.00	325.20		114.11
719.900 VISION INS-EE CONTRIBUTIONS		(57.24)	(143.00)	(162.60)		113.71
724.000 WORKER'S COMP		312.74	525.00	480.56		91.54
725.000 LIFE & DISABILITY BENEFIT		339.78	420.00	349.44		83.20
752.000 OFFICE SUPPLIES		22.25	250.00	0.00		0.00
767.000 UNIFORMS		49.50	100.00	46.00		46.00
791.000 SUBSCRIPTIONS & PUBLICATIONS		0.00	100.00	0.00		0.00
801.000 PROFESSIONAL & CONTRACTUAL SERVICES		10,298.00	30,000.00	27,538.75		91.80
851.000 MAIL/POSTAGE		12.93	150.00	125.82		83.88
860.000 TRANSPORTATION/MILEAGE REIMBURSMNT		302.77	800.00	636.01		79.50
900.000 PRINTING & PUBLISHING		7,456.41	12,500.00	7,135.46		57.08
910.000 PROFESSIONAL DEVELOPMENT		608.00	7,500.00	2,678.00		35.71
910.100 SEMINAR LODGING		0.00	400.00	29.50		7.38
910.200 SEMINAR MEALS		0.00	600.00	323.53		53.92
915.000 MEMBERSHIP & DUES		800.00	1,000.00	812.50		81.25
955.000 MISC.		49.66	250.00	7.00		2.80
Net - Dept 701 - PLANNING		(118,969.41)	(168,875.00)	(144,004.20)		
Dept 751 - PARKS & RECREATION						
702.000 SALARIES & WAGES		19,390.34	27,338.00	21,295.84		77.90
702.500 OVERTIME		2,831.45	3,800.00	1,929.23		50.77
708.000 UNEMPLOYMENT		1,010.14	1,421.00	424.09		29.84
709.000 EMPLR FICA CONTR		1,995.30	3,223.00	1,891.68		58.69
711.000 EMPLR MEDICARE CONTR		466.59	754.00	442.43		58.68
712.000 TEMPORARY LABOR		10,809.50	20,852.00	8,260.50		39.61
716.000 EMPLR RETIREMENT CONTR		1,630.02	2,238.00	1,703.84		76.13
718.500 HEALTH INSURANCE		10,406.97	20,200.00	11,156.20		55.23
718.700 HEALTH INS-EE CONTRIBUTIONS		(698.53)	(1,531.00)	(825.86)		53.94
719.000 DENTAL INSURANCE		865.62	1,652.00	900.96		54.54
719.800 VISION INSURANCE		115.48	341.00	182.14		53.41
719.900 VISION INS-EE CONTRIBUTIONS		(57.75)	(170.00)	(91.08)		53.58
724.000 WORKER'S COMP		554.27	1,089.00	797.21		73.21
725.000 LIFE & DISABILITY BENEFIT		52.95	240.00	160.32		66.80
754.000 OPERATING SUPPLIES		3,594.65	4,000.00	3,119.84		78.00
759.000 GAS/FUEL		1,584.66	2,000.00	1,148.05		57.40
767.000 UNIFORMS		330.00	500.00	0.00		0.00
801.000 PROFESSIONAL & CONTRACTUAL SERVICES		3,737.39	10,500.00	3,950.57		37.62
860.000 TRANSPORTATION/MILEAGE REIMBURSMNT		0.00	100.00	0.00		0.00
890.000 SAFETY		62.43	3,500.00	2,391.27		68.32
900.000 PRINTING & PUBLISHING		126.75	500.00	223.68		44.74
917.000 WATER & SEWER QTR. BILLING		3,590.81	4,500.00	4,813.65		106.97
920.000 ELECTRIC/NATURAL GAS		4,319.20	5,000.00	3,849.28		76.99
930.001 MAINT-EQUIPMENT		7,442.93	2,000.00	1,324.70		66.24
930.200 MAINT-GROUNDS		1,316.72	6,900.00	6,262.44		90.76
930.250 MAINT-DOG PARK		2,735.00	4,000.00	3,250.00		81.25
930.300 MAINT-BUILDINGS		2,566.33	2,500.00	1,488.74		59.55
933.000 MAINT-VEHICLES		104.79	500.00	154.10		30.82
955.000 MISC.		161.11	200.00	19.49		9.75
967.000 PROJECTS		37,000.00	0.00	0.00		0.00
977.000 NEW EQUIPMENT PURCHASE		1,737.00	11,500.00	6,106.06		53.10
Net - Dept 751 - PARKS & RECREATION		(119,782.12)	(139,647.00)	(86,329.37)		
Dept 901 - CAPITAL OUTLAY						
976.302 CAPITAL OUTLAY-TOWNSHIP HALL		9,025.81	7,000.00	6,534.00		93.34
976.304 CAPITAL OUTLAY-PLAYGROUND EQUIPMENT		0.00	32,000.00	31,363.75		98.01
Net - Dept 901 - CAPITAL OUTLAY		(9,025.81)	(39,000.00)	(37,897.75)		
Dept 910 - DEBT SERVICE-LEASES						
991.500 LEASE PAYABLE PRINCIPAL		10,569.84	11,448.00	11,446.92		99.99
992.500 LEASE PAYABLE INTEREST		2,719.92	1,845.00	1,842.96		99.89
Net - Dept 910 - DEBT SERVICE-LEASES		(13,289.76)	(13,293.00)	(13,289.88)		

ACCOUNT DESCRIPTION	END BALANCE		2019 AMENDED BUDGET	YTD BALANCE		% BDGT USED
	NORMAL	(ABNORMAL)		NORMAL	(ABNORMAL)	
Fund 101 - GENERAL FUND						
Fund 101 - GENERAL FUND:						
TOTAL REVENUES	2,035,342.95		2,028,300.00	1,890,872.05		93.22
TOTAL EXPENDITURES	1,458,391.45		1,685,115.00	1,427,923.05		84.74
NET OF REVENUES & EXPENDITURES	576,951.50		343,185.00	462,949.00		134.90

ACCOUNT DESCRIPTION	END BALANCE	2019 AMENDED BUDGET	YTD BALANCE	% BDGT USED
	12/31/2018 NORMAL (ABNORMAL)		12/31/2019 NORMAL (ABNORMAL)	
Fund 206 - FIRE FUND				
Dept 000 - NONE				
402.000 CURRENT REAL PROPERTY TAX	595,618.75	607,300.00	609,379.70	100.34
402.001 PROPERTY TAX REFUNDS-MTT	(321.57)	(10,000.00)	(9,655.24)	96.55
402.002 PILOT TAX	7,710.14	6,200.00	0.00	0.00
402.100 PRIOR YEARS PROPERTY TAXES	(182.45)	(200.00)	(25.60)	12.80
420.000 DELQ PERSONAL PROPERTY TAXES	414.72	500.00	405.40	81.08
445.000 INTEREST ON TAXES	109.06	350.00	44.39	12.68
543.000 STATE GRANT-PUBLIC SAFETY	6,075.64	11,800.00	11,811.67	100.10
573.000 STATE AID REVENUE-LCSA	13,863.35	9,000.00	8,992.25	99.91
600.200 FIRE PROTECTION - EDDA	64,013.00	66,000.00	66,311.00	100.47
600.300 FIRE PROTECTION - WDDA	45,642.00	49,100.00	49,152.00	100.11
665.000 INTEREST EARNED	20,092.57	33,000.00	31,737.57	96.17
Net - Dept 000 - NONE	753,035.21	773,050.00	768,153.14	
Dept 336 - FIRE DEPARTMENT				
702.000 SALARIES & WAGES	0.00	0.00	1,364.57	100.00
709.000 EMPLR FICA CONTR	0.00	0.00	82.81	100.00
711.000 EMPLR MEDICARE CONTR	0.00	0.00	19.37	100.00
716.000 EMPLR RETIREMENT CONTR	0.00	0.00	102.32	100.00
718.500 HEALTH INSURANCE	0.00	0.00	214.86	100.00
718.700 HEALTH INS-EE CONTRIBUTIONS	0.00	0.00	(27.66)	100.00
719.000 DENTAL INSURANCE	0.00	0.00	14.68	100.00
719.800 VISION INSURANCE	0.00	0.00	1.90	100.00
719.900 VISION INS-EE CONTRIBUTIONS	0.00	0.00	(0.95)	100.00
724.000 WORKER'S COMP	0.00	0.00	32.83	100.00
725.000 LIFE & DISABILITY BENEFIT	0.00	0.00	6.56	100.00
801.000 PROFESSIONAL & CONTRACTUAL SERVICES	699,000.00	731,400.00	731,400.00	100.00
801.025 HYDRANT FLUSHING	0.00	45,000.00	0.00	0.00
934.000 FIRE HYDRANT REPAIRS	0.00	5,150.00	0.00	0.00
Net - Dept 336 - FIRE DEPARTMENT	(699,000.00)	(781,550.00)	(733,211.29)	
Fund 206 - FIRE FUND:				
TOTAL REVENUES	753,035.21	773,050.00	768,153.14	99.37
TOTAL EXPENDITURES	699,000.00	781,550.00	733,211.29	93.82
NET OF REVENUES & EXPENDITURES	54,035.21	(8,500.00)	34,941.85	411.08

ACCOUNT DESCRIPTION	END BALANCE	2019 AMENDED BUDGET	YTD BALANCE	% BDGT USED
	12/31/2018 NORMAL (ABNORMAL)		12/31/2019 NORMAL (ABNORMAL)	
Fund 248 - EAST DDA FUND				
Dept 000 - NONE				
402.000 CURRENT PROPERTY TAX	395,403.52	400,000.00	408,606.73	102.15
402.001 PROPERTY TAX REFUNDS-BOR MTT	0.00	(4,000.00)	0.00	0.00
402.100 PRIOR YEARS PROPERTY TAXES	0.00	(250.00)	0.00	0.00
420.000 DELQ PERSONAL PROPERTY CAPT	258.10	1,000.00	334.44	33.44
445.000 INTEREST ON TAXES	372.92	500.00	185.91	37.18
573.000 STATE AID REVENUE-LCSA	55,479.69	55,000.00	59,242.81	107.71
665.000 INTEREST EARNED	17,699.07	18,000.00	23,003.42	127.80
671.000 OTHER REVENUE	11,765.69	100.00	12,734.89	12,734.89
801.000 PROFESSIONAL & CONTRACTUAL SERVICES	5,170.75	11,070.00	10,611.82	95.86
801.003 SIDEWALK SNOWPLOWING	2,350.00	9,000.00	8,700.00	96.67
801.004 RIGHT OF WAY LAWN CARE	11,740.00	16,500.00	17,760.00	107.64
801.005 IRRIGATION / LIGHTING REPAIRS	17,949.05	30,000.00	32,645.08	108.82
801.007 FLOWER / LANDSCAPE MAINTENANCE	18,067.00	18,000.00	19,570.50	108.73
801.015 STREET LIGHT BANNERS/CHRISTMAS	18,851.91	20,000.00	18,793.16	93.97
826.000 LEGAL FEES	0.00	500.00	0.00	0.00
880.000 COMMUNITY PROMOTION	5,000.00	5,000.00	8,170.00	163.40
900.000 PRINTING & PUBLISHING	0.00	250.00	0.00	0.00
917.000 WATER TO IRRIGATION SYSTEM	14,093.04	14,100.00	15,686.45	111.25
920.000 ELECTRIC/NATURAL GAS	10,193.87	12,000.00	10,763.48	89.70
935.000 PROPERTY/LIABILITY INSURANCE	1,458.03	1,500.00	1,514.72	100.98
940.000 LEASE/RENT	550.00	700.00	550.00	78.57
955.000 MISC.	39.00	50.00	5.58	11.16
967.000 PROJECTS	2,688.00	122,650.00	44,479.25	36.27
Net - Dept 000 - NONE	372,828.34	209,030.00	314,858.16	
Dept 336 - FIRE DEPARTMENT				
830.000 PUBLIC SAFETY - FIRE PROTECTION	64,013.00	64,500.00	66,311.00	102.81
Net - Dept 336 - FIRE DEPARTMENT	(64,013.00)	(64,500.00)	(66,311.00)	
Dept 728 - ECONOMIC DEVELOPMENT				
967.200 WATER SYSTEM PROJECTS	159,851.58	0.00	0.00	0.00
967.300 SEWER SYSTEM PROJECTS	19,235.00	160,260.00	0.00	0.00
967.400 STREET/ROAD PROJECTS	107,043.30	0.00	0.00	0.00
Net - Dept 728 - ECONOMIC DEVELOPMENT	(286,129.88)	(160,260.00)	0.00	
Fund 248 - EAST DDA FUND:				
TOTAL REVENUES	480,978.99	470,350.00	504,108.20	107.18
TOTAL EXPENDITURES	458,293.53	486,080.00	255,561.04	52.58
NET OF REVENUES & EXPENDITURES	22,685.46	(15,730.00)	248,547.16	1,580.08

ACCOUNT DESCRIPTION	END BALANCE		YTD BALANCE		% BDGT USED
	NORMAL	(ABNORMAL)	NORMAL	(ABNORMAL)	
Fund 250 - WEST DDA FUND					
Dept 000 - NONE					
402.000 CURRENT PROPERTY TAX	601,336.22		304,000.00	304,611.31	100.20
402.001 PROPERTY TAX REFUNDS-BOR MTT	(139.29)		(4,000.00)	0.00	0.00
420.000 DELQ PERSONAL PROPERTY CAPT	0.00		200.00	1,538.94	769.47
445.000 INTEREST ON TAXES	86.02		250.00	284.23	113.69
665.000 INTEREST EARNED	8,275.09		14,000.00	20,288.70	144.92
801.000 PROFESSIONAL & CONTRACTUAL SERVICES	300.00		6,370.00	5,115.63	80.31
967.400 STREET/ROAD PROJECTS	0.00		530,000.00	162,293.14	30.62
Net - Dept 000 - NONE	609,258.04		(221,920.00)	159,314.41	
Dept 336 - FIRE DEPARTMENT					
830.000 PUBLIC SAFETY - FIRE PROTECTION	45,642.00		45,600.00	49,152.00	107.79
Net - Dept 336 - FIRE DEPARTMENT	(45,642.00)		(45,600.00)	(49,152.00)	
Dept 728 - ECONOMIC DEVELOPMENT					
967.300 SEWER SYSTEM PROJECTS	19,256.35		180,745.00	0.00	0.00
967.500 SIDEWALK/PATHWAY PROJECTS	0.00		70,000.00	0.00	0.00
Net - Dept 728 - ECONOMIC DEVELOPMENT	(19,256.35)		(250,745.00)	0.00	
Dept 996 - TRANSFER OUT					
999.396 TRANSFER OUT TO WDDA G/O DEBT SERVICE	272,663.31		0.00	0.00	0.00
Net - Dept 996 - TRANSFER OUT	(272,663.31)		0.00	0.00	
Fund 250 - WEST DDA FUND:					
TOTAL REVENUES	609,558.04		314,450.00	326,723.18	103.90
TOTAL EXPENDITURES	337,861.66		832,715.00	216,560.77	26.01
NET OF REVENUES & EXPENDITURES	271,696.38		(518,265.00)	110,162.41	21.26

ACCOUNT DESCRIPTION	END BALANCE		YTD BALANCE		% BGD USED
	NORMAL	(ABNORMAL)	2019 AMENDED BUDGET	12/31/2019 NORMAL (ABNORMAL)	
Fund 288 - TRIBAL 2% GRANTS FUND					
Dept 000 - NONE					
582.000 CONTRIBUTION FROM TRIBE	256,974.00		150,000.00	213,120.00	142.08
665.000 INTEREST EARNED	1,853.37		5,000.00	5,706.91	114.14
Net - Dept 000 - NONE	258,827.37		155,000.00	218,826.91	
Dept 728 - ECONOMIC DEVELOPMENT					
965.000 CONTRIBUTION TO OTHER UNITS OF GOVT	38,487.00		0.00	0.00	0.00
967.400 STREET/ROAD PROJECTS	0.00		180,000.00	0.00	0.00
967.500 SIDEWALK/PATHWAY PROJECTS	0.00		150,000.00	0.00	0.00
967.600 PARKS PROJECTS	3,529.00		38,470.00	25,082.12	65.20
Net - Dept 728 - ECONOMIC DEVELOPMENT	(42,016.00)		(368,470.00)	(25,082.12)	
Fund 288 - TRIBAL 2% GRANTS FUND:					
TOTAL REVENUES	258,827.37		155,000.00	218,826.91	141.18
TOTAL EXPENDITURES	42,016.00		368,470.00	25,082.12	6.81
NET OF REVENUES & EXPENDITURES	216,811.37		(213,470.00)	193,744.79	90.76

ACCOUNT DESCRIPTION	END BALANCE		YTD BALANCE		% BDGT USED
	NORMAL	(ABNORMAL)	NORMAL	(ABNORMAL)	
Fund 590 - SEWER FUND					
Dept 000 - NONE					
456.000 CONNECTION FEE	86,974.12		74,197.35		74.20
539.000 STATE GRANTS	326,802.49		0.00		0.00
583.000 CONTRIBUTION FROM EDA FOR PROJECTS	38,491.35		0.00		0.00
627.000 SERVICE	1,289,236.80	1,316,667.00	1,306,493.08		99.23
627.100 DELINQUENT SEWER	0.00	(1,500.00)	0.00		0.00
628.000 INSPECTION FEE	1,800.00	500.00	0.00		0.00
655.000 FINES & FORFEITURES	27,993.26	28,000.00	32,981.74		117.79
665.000 INTEREST EARNED	50,588.77	80,000.00	80,899.84		101.12
665.100 INTEREST EARNED-SPEC ASSESS	688.58	5,600.00	210.01		3.75
670.000 DEBT RETIREMENT	1,098,994.85	1,091,503.00	1,107,229.40		101.44
670.100 DEBT SERVICE (SEWER 1) CITY ANNEX	600.00	300.00	0.00		0.00
671.000 OTHER REVENUE	5,723.47	3,200.00	2,966.40		92.70
672.500 REVENUE-SPECIAL ASSESS	0.00	23,000.00	17,152.30		74.58
673.000 GAIN/LOSS ON SALE(DISPOSAL)OF ASSETS	0.00	10,000.00	4,500.00		45.00
Net - Dept 000 - NONE	2,927,893.69	2,657,270.00	2,626,630.12		
Dept 536 - WATER/SEWER SYSTEMS					
702.000 SALARIES & WAGES	220,465.40	256,918.00	238,596.20		92.87
702.500 OVERTIME	4,940.67	6,000.00	7,121.87		118.70
708.000 UNEMPLOYMENT	2,244.64	2,727.00	1,825.33		66.94
709.000 EMPLR FICA CONTR	14,134.38	16,591.00	15,133.99		91.22
711.000 EMPLR MEDICARE CONTR	3,306.00	3,880.00	3,539.75		91.23
712.000 TEMPORARY LABOR	6,700.00	11,440.00	3,666.50		32.05
716.000 EMPLR RETIREMENT CONTR	15,818.78	18,270.00	17,429.36		95.40
718.500 HEALTH INSURANCE	61,955.95	71,314.00	75,040.88		105.23
718.700 HEALTH INS-EE CONTRIBUTIONS	(2,897.09)	(4,488.00)	(4,268.16)		95.10
719.000 DENTAL INSURANCE	3,522.22	4,262.00	4,306.69		101.05
719.800 VISION INSURANCE	269.31	763.00	528.14		69.22
719.900 VISION INS-EE CONTRIBUTIONS	(134.65)	(381.00)	(264.11)		69.32
724.000 WORKER'S COMP	1,700.35	2,500.00	2,495.80		99.83
725.000 LIFE & DISABILITY BENEFIT	1,045.55	1,777.00	1,225.41		68.96
726.000 COMPENSATED ABSENCES	5,632.01	0.00	0.00		0.00
752.000 OFFICE SUPPLIES	820.23	2,000.00	1,024.01		51.20
754.000 OPERATING SUPPLIES	4,526.72	5,000.00	3,525.80		70.52
759.000 GAS/FUEL	9,122.29	10,000.00	7,659.99		76.60
767.000 UNIFORMS	817.61	1,000.00	519.14		51.91
801.000 PROFESSIONAL & CONTRACTUAL SERVICES	42,912.07	37,600.00	33,915.40		90.20
826.000 LEGAL FEES	21,222.28	5,000.00	2,078.00		41.56
827.000 LEGAL SETTLEMENT	13,500.00	0.00	0.00		0.00
850.000 COMMUNICATIONS	2,035.64	2,500.00	1,323.88		52.96
851.000 MAIL/POSTAGE	2,350.00	3,000.00	2,756.67		91.89
860.000 TRANSPORTATION/MILEAGE REIMBURSEMENT	481.63	750.00	841.16		112.15
890.000 SAFETY	7,905.74	7,600.00	5,372.90		70.70
900.000 PRINTING & PUBLISHING	360.37	1,500.00	1,343.08		89.54
910.000 PROFESSIONAL DEVELOPMENT	870.00	1,000.00	630.00		63.00
910.100 SEMINAR LODGING	97.17	1,000.00	0.00		0.00
910.200 SEMINAR MEALS	0.00	500.00	0.00		0.00
915.000 MEMBERSHIP & DUES	537.50	1,200.00	500.50		41.71
920.000 ELECTRIC/NATURAL GAS	67,044.88	70,000.00	67,884.42		96.98
930.000 REPAIRS	6,790.55	175,000.00	135,024.25		77.16
930.001 MAINT-EQUIPMENT	1,145.32	27,000.00	7,398.37		27.40
930.200 MAINT-GROUNDS	845.14	5,750.00	3,556.53		61.85
930.300 MAINT-BUILDINGS	856.62	5,000.00	745.14		14.90
933.000 MAINT-VEHICLES	2,687.68	8,000.00	5,940.04		74.25
933.500 MAINT-LIFT STATIONS	8,740.59	310,000.00	15,017.40		4.84
934.300 OPTO 22 MAINTENANCE	11,354.90	15,000.00	3,799.14		25.33
934.500 MAINT. AGREEMENT ON EQUIPMENT	2,890.00	5,500.00	3,176.27		57.75
935.000 PROPERTY/LIABILITY INSURANCE	18,182.13	19,000.00	18,863.31		99.28
955.000 MISC.	21.00	0.00	43.50		100.00
972.013 HOOKUP LABOR & MATERIAL	0.00	10,000.00	36,264.77		362.65
973.000 CAPITAL PROJECTS-SEWER SYSTEM	0.00	91,627.00	27,380.90		29.88
975.000 BUILDINGS, BUILDING ADDITIONS & IMPROV	0.00	42,000.00	41,445.88		98.68
977.000 NEW EQUIPMENT PURCHASE	1,417.02	17,750.00	7,415.42		41.78
980.000 NEW OFFICE EQUIPMENT & FURNITURE	344.98	2,000.00	1,151.72		57.59
980.100 NEW COMPUTER HARDWARE & SOFTWARE	5,305.25	13,645.00	9,890.86		72.49
981.000 NEW VEHICLE PURCHASE	0.00	25,183.00	25,183.00		100.00
Net - Dept 536 - WATER/SEWER SYSTEMS	(573,888.83)	(1,313,678.00)	(838,049.10)		
Dept 540 - WWTP					
702.000 SALARIES & WAGES	223,841.27	277,651.00	277,835.41		100.07
702.500 OVERTIME	10,751.27	13,000.00	13,464.34		103.57
708.000 UNEMPLOYMENT	1,709.78	2,132.00	1,841.83		86.069
709.000 EMPLR FICA CONTR	14,356.64	18,063.00	17,595.56		97.41

ACCOUNT DESCRIPTION	END BALANCE		2019 AMENDED BUDGET	YTD BALANCE		% BDGT USED
	NORMAL	(ABNORMAL)		NORMAL	(ABNORMAL)	
Fund 590 - SEWER FUND						
711.000 EMPLR MEDICARE CONTR	3,357.58		4,224.00	4,115.09		97.42
712.000 TEMPORARY LABOR	1,739.50		0.00	0.00		0.00
716.000 EMPLR RETIREMENT CONTR	17,593.62		21,664.00	21,885.46		101.02
718.500 HEALTH INSURANCE	72,340.78		101,000.00	97,107.69		96.15
718.700 HEALTH INS-EE CONTRIBUTIONS	(3,845.82)		(6,944.00)	(6,670.64)		96.06
719.000 DENTAL INSURANCE	4,600.14		6,758.00	6,714.94		99.36
719.800 VISION INSURANCE	412.23		1,180.00	1,179.18		99.93
719.900 VISION INS-EE CONTRIBUTIONS	(206.12)		(590.00)	(589.59)		99.93
724.000 WORKER'S COMP	2,881.80		5,000.00	4,715.51		94.31
725.000 LIFE & DISABILITY BENEFIT	1,241.98		1,550.00	1,644.03		106.07
743.000 CHEMICALS	39,767.90		45,000.00	39,857.34		88.57
744.000 LAB EQUIPMENT & SUPPLIES	18,341.26		25,000.00	15,602.07		62.41
752.000 OFFICE SUPPLIES	449.73		500.00	1,013.99		202.80
754.000 OPERATING SUPPLIES	10,155.02		11,500.00	9,390.58		81.66
759.000 GAS/FUEL	1,932.79		3,000.00	2,076.48		69.22
767.000 UNIFORMS	1,579.29		2,000.00	569.96		28.50
774.100 BIOXIDE	50,252.65		60,000.00	62,452.35		104.09
801.000 PROFESSIONAL & CONTRACTUAL SERVICES	32,301.90		39,950.00	35,911.90		89.89
801.200 CONT. SERV. - BIOSOLIDS LAND APPL.	21,426.60		32,000.00	22,231.90		69.47
801.300 CONT. SERV. - LAB ANALYSIS	5,962.00		8,000.00	8,916.00		111.45
850.000 COMMUNICATIONS	3,517.72		3,500.00	3,100.65		88.59
851.000 MAIL/POSTAGE	107.95		750.00	142.16		18.95
860.000 TRANSPORTATION/MILEAGE REIMBURSEMENT	0.00		500.00	0.00		0.00
890.000 SAFETY	4,394.51		9,100.00	7,265.74		79.84
900.000 PRINTING & PUBLISHING	1,055.85		500.00	286.95		57.39
910.000 PROFESSIONAL DEVELOPMENT	1,880.00		4,000.00	3,465.00		86.63
910.100 SEMINAR LODGING	0.00		750.00	0.00		0.00
910.200 SEMINAR MEALS	0.00		250.00	0.00		0.00
915.000 MEMBERSHIP & DUES	228.00		500.00	233.00		46.60
917.000 PROPANE	3,056.30		12,000.00	2,508.60		20.91
920.000 ELECTRIC/NATURAL GAS	144,781.21		176,000.00	147,718.70		83.93
920.200 WATER & SEWER QTR. BILLING	9,387.40		0.00	8,478.30		100.00
930.001 MAINT-EQUIPMENT	2,181.59		11,500.00	1,961.67		17.06
930.200 MAINT-GROUNDS	2,706.89		2,500.00	2,468.64		98.75
930.300 MAINT-BUILDINGS	3,815.76		5,000.00	814.83		16.30
933.000 MAINT-VEHICLES	569.72		2,500.00	1,346.19		53.85
934.300 OPTO 22 MAINTENANCE	4,105.35		6,000.00	2,070.34		34.51
934.981 SAMPLING EQUIPMENT MAINT.	435.38		4,000.00	1,610.15		40.25
934.982 PRELIMINARY TREAT EQUIPM. MAINT.	8,340.27		15,000.00	12,230.44		81.54
934.983 SECONDARY TREAT EQUIP. MAINT.	6,827.86		25,000.00	15,606.73		62.43
934.984 SOLIDS EQUIPMENT MAINT.	9,173.22		15,000.00	5,905.77		39.37
934.985 DISINFECTION EQUIPMENT MAINT.	5,496.72		6,000.00	5,835.43		97.26
934.986 INSTRUMENTATION EQUIPMENT MAINT.	1,900.98		6,000.00	1,855.89		30.93
934.987 TERTIARY FILTER MAINT.	6,620.53		38,000.00	29,383.82		77.33
935.000 PROPERTY/LIABILITY INSURANCE	13,582.71		17,500.00	14,110.90		80.63
949.000 IPP	0.00		500.00	0.00		0.00
958.100 PERMITS & FEES	8,371.40		13,000.00	5,760.00		44.31
977.000 NEW EQUIPMENT PURCHASE	4,373.98		41,250.00	31,333.12		75.96
980.000 NEW OFFICE EQUIPMENT & FURNITURE	423.59		750.00	25.47		3.40
980.100 NEW COMPUTER HARDWARE & SOFTWARE	3,260.31		11,445.00	1,513.34		13.22
Net - Dept 540 - WWTP	(783,538.99)		(1,100,433.00)	(945,893.21)		
Dept 906 - DEBT SERVICE						
990.000 BOND ISSUE COST AMORTIZATION	39,847.76		39,850.00	39,847.76		99.99
995.000 BOND INTEREST-2009 WWTP & 2004 SEWER	55,070.95		45,475.00	41,976.21		92.31
996.001 BOND - PAYING AGENT FEES	750.00		800.00	750.00		93.75
996.003 BOND INTEREST-RURAL DEVELOPMENT	153,104.71		151,890.00	150,462.37		99.06
Net - Dept 906 - DEBT SERVICE	(248,773.42)		(238,015.00)	(233,036.34)		
Dept 910 - DEBT SERVICE-LEASES						
992.500 LEASE PAYABLE INTEREST	432.16		400.00	474.58		118.65
Net - Dept 910 - DEBT SERVICE-LEASES	(432.16)		(400.00)	(474.58)		
Dept 960 - DEPRECIATION EXPENSE						
969.000 DEPRECIATION EXPENSE	663,102.75		700,000.00	0.00		0.00
Net - Dept 960 - DEPRECIATION EXPENSE	(663,102.75)		(700,000.00)	0.00		

ACCOUNT DESCRIPTION	END BALANCE		2019 AMENDED BUDGET	YTD BALANCE		% BDGT USED
	12/31/2018			12/31/2019		
	NORMAL	(ABNORMAL)		NORMAL	(ABNORMAL)	
Fund 590 - SEWER FUND						
Fund 590 - SEWER FUND:						
TOTAL REVENUES	2,927,893.69		2,657,270.00	2,626,630.12		98.85
TOTAL EXPENDITURES	2,269,736.15		3,352,526.00	2,017,453.23		60.18
NET OF REVENUES & EXPENDITURES	658,157.54		(695,256.00)	609,176.89		87.62

ACCOUNT DESCRIPTION	END BALANCE		YTD BALANCE		% BDGT USED
	NORMAL	(ABNORMAL)	2019 AMENDED BUDGET	12/31/2019	
Fund 591 - WATER FUND					
Dept 000 - NONE					
450.000 WATER SALES	1,370,507.57		1,263,127.00	1,387,389.30	109.84
450.100 BULK WATER SALES	605.00		2,000.00	240.00	12.00
450.200 FINAL READ	1,830.00		1,700.00	1,805.00	106.18
450.300 TURN-OFF	2,283.00		2,000.00	1,930.00	96.50
452.000 LATERALS	4,596.00		5,000.00	1,458.00	29.16
454.000 BENEFIT FEES	32,775.00		30,000.00	29,475.92	98.25
459.000 CONNECTION FEES	118,270.00		60,000.00	58,119.00	96.87
479.000 REVENUE-REPLACEMENT METERS	0.00		5,000.00	4,600.00	92.00
539.000 STATE GRANTS	29,349.00		14,000.00	0.00	0.00
583.000 CONTRIBUTION FROM EDA FOR PROJECTS	159,851.58		4,000.00	0.00	0.00
628.000 INSPECTION FEE	1,600.00		1,000.00	1,100.00	110.00
655.000 FINES & FORFEITURES	16,386.94		18,000.00	18,018.71	100.10
665.000 INTEREST EARNED	49,562.98		71,000.00	71,985.26	101.39
665.100 INTEREST EARNED-SPEC ASSESS	4,030.91		4,000.00	0.00	0.00
667.300 LEASES - TOWER RENTAL	42,493.05		51,850.00	53,090.25	102.39
671.000 OTHER REVENUE	8,318.69		20,000.00	19,970.22	99.85
672.500 REVENUE-SPECIAL ASSESS	0.00		10,200.00	12,226.95	119.87
673.000 GAIN/LOSS ON SALE(DISPOSAL)OF ASSETS	0.00		5,000.00	4,500.00	90.00
Net - Dept 000 - NONE	1,842,459.72		1,567,877.00	1,665,908.61	
Dept 536 - WATER/SEWER SYSTEMS					
702.000 SALARIES & WAGES	349,181.94		376,643.00	366,976.83	97.43
702.500 OVERTIME	25,121.81		27,950.00	24,641.36	88.16
708.000 UNEMPLOYMENT	3,506.21		3,593.00	2,599.96	72.36
709.000 EMPLR FICA CONTR	23,359.83		25,292.00	24,011.91	94.94
711.000 EMPLR MEDICARE CONTR	5,462.44		5,915.00	5,615.01	94.93
712.000 TEMPORARY LABOR	9,598.50		11,440.00	4,111.00	35.94
716.000 EMPLR RETIREMENT CONTR	26,813.22		28,974.00	28,161.48	97.20
718.500 HEALTH INSURANCE	105,047.25		116,514.00	114,149.17	97.97
718.700 HEALTH INS-EE CONTRIBUTIONS	(5,519.79)		(7,552.00)	(7,233.39)	95.78
719.000 DENTAL INSURANCE	7,026.09		8,392.00	7,515.40	89.55
719.800 VISION INSURANCE	463.63		1,105.00	869.12	78.65
719.900 VISION INS-EE CONTRIBUTIONS	(231.75)		(550.00)	(434.36)	78.97
724.000 WORKER'S COMP	5,531.96		8,500.00	8,059.54	94.82
725.000 LIFE & DISABILITY BENEFIT	1,836.41		2,302.00	1,911.18	83.02
726.000 COMPENSATED ABSENCES	1,389.17		0.00	0.00	0.00
752.000 OFFICE SUPPLIES	890.54		4,000.00	1,275.00	31.88
753.000 PROCESS CHEMICALS/CHLORINE	41,312.11		47,000.00	42,166.42	89.72
754.000 OPERATING SUPPLIES	10,191.05		12,500.00	9,002.06	72.02
759.000 GAS/FUEL	9,639.93		10,000.00	8,715.69	87.16
767.000 UNIFORMS	917.61		1,000.00	619.14	61.91
774.100 MXU	8,100.00		14,000.00	4,050.00	28.93
800.000 WELL HEAD PROTECTION	0.00		28,000.00	27,500.00	98.21
801.000 PROFESSIONAL & CONTRACTUAL SERVICES	34,540.77		42,100.00	40,903.29	97.16
801.002 LAB FEES	8,825.65		10,000.00	5,686.40	56.86
801.025 HYDRANT FLUSHING	0.00		(45,000.00)	0.00	0.00
801.800 WATER STUDY	58,218.34		3,000.00	1,993.00	66.43
826.000 LEGAL FEES	21,222.29		3,000.00	2,078.00	69.27
827.000 LEGAL SETTLEMENT	13,500.00		0.00	0.00	0.00
850.000 COMMUNICATIONS	6,318.36		7,000.00	5,248.08	74.97
851.000 MAIL/POSTAGE	2,670.33		2,800.00	2,766.39	98.80
860.000 TRANSPORTATION/MILEAGE REIMBURSMNT	479.65		1,000.00	964.14	96.41
890.000 SAFETY	4,530.95		7,600.00	4,954.34	65.19
900.000 PRINTING & PUBLISHING	2,229.62		3,500.00	3,489.80	99.71
910.000 PROFESSIONAL DEVELOPMENT	1,880.00		6,000.00	2,720.00	45.33
910.100 SEMINAR LODGING	97.18		1,000.00	482.89	48.29
910.200 SEMINAR MEALS	0.00		450.00	40.48	9.00
915.000 MEMBERSHIP & DUES	773.50		900.00	670.50	74.50
920.000 ELECTRIC/NATURAL GAS	128,768.21		130,000.00	124,158.27	95.51
930.000 REPAIRS	2,521.38		62,500.00	47,765.17	76.42
930.001 MAINT-EQUIPMENT	11,416.28		15,000.00	7,851.94	52.35
930.200 MAINT-GROUNDS	1,540.52		5,750.00	4,199.54	73.04
930.300 MAINT-BUILDINGS	2,793.78		10,000.00	6,737.48	67.37
933.000 MAINT-VEHICLES	3,023.29		25,000.00	23,053.18	92.21
933.100 MAINT-WATER WELLS	5,015.00		60,000.00	41,978.93	69.96
933.200 MAINT-TREATMENT PLANTS	11,040.21		62,616.00	43,601.10	69.63
933.300 MAINT-WATER TOWERS	4,962.11		10,000.00	8,953.44	89.53
934.300 OPTO 22 MAINTENANCE	3,760.10		8,000.00	4,616.68	57.71
934.500 MAINT. AGREEMENT ON EQUIPMENT	2,204.98		3,700.00	4,885.28	132.03
935.000 PROPERTY/LIABILITY INSURANCE	20,354.37		22,000.00	21,145.90	96.12
940.500 ROYALTIES	4,712.64		4,500.00	4,818.48	107.08
955.000 MISC.	524.58		0.00	28.50	100.00
965.000 CONTRIBUTION TO OTHER UNITS OF GOVT	12,326.58		0.00	0.00	0.00
972.000 CAPITAL PROJECTS-WATER SYSTEM	0.00		108,000.00	51,892.75	48.00
972.013 HOOKUP LABOR & MATERIAL	172,692.14		50,000.00	12,653.83	25.31

ACCOUNT DESCRIPTION	END BALANCE		YTD BALANCE		% BDGT USED
	NORMAL	(ABNORMAL)	2019 AMENDED BUDGET	12/31/2019 NORMAL (ABNORMAL)	
Fund 591 - WATER FUND					
975.000 BUILDINGS, BUILDING ADDITIONS & IMPRO'		0.00	42,000.00	41,445.86	98.68
977.000 NEW EQUIPMENT PURCHASE		1,396.14	59,750.00	47,982.22	80.30
977.600 METER REPLACEMENT PROGRAM		6,870.00	15,000.00	11,500.00	76.67
980.000 NEW OFFICE EQUIPMENT & FURNITURE		344.98	2,000.00	1,193.33	59.67
980.100 NEW COMPUTER HARDWARE & SOFTWARE		7,320.16	13,645.00	10,430.83	76.44
981.000 NEW VEHICLE PURCHASE		0.00	25,183.00	25,183.00	100.00
Net - Dept 536 - WATER/SEWER SYSTEMS		(1,188,512.25)	(1,503,012.00)	(1,292,355.54)	
Dept 906 - DEBT SERVICE					
990.000 BOND ISSUE COST AMORTIZATION		1,578.75	1,579.00	1,578.75	99.98
996.001 BOND - PAYING AGENT FEES		750.00	800.00	750.00	93.75
996.002 BOND INTEREST - (2010 WATER)		59,821.06	57,500.00	57,036.78	99.19
Net - Dept 906 - DEBT SERVICE		(62,149.81)	(59,879.00)	(59,365.53)	
Dept 910 - DEBT SERVICE-LEASES					
992.500 LEASE PAYABLE INTEREST		519.96	500.00	351.96	70.39
Net - Dept 910 - DEBT SERVICE-LEASES		(519.96)	(500.00)	(351.96)	
Dept 960 - DEPRECIATION EXPENSE					
969.000 DEPRECIATION EXPENSE		353,538.01	350,000.00	0.00	0.00
Net - Dept 960 - DEPRECIATION EXPENSE		(353,538.01)	(350,000.00)	0.00	
Fund 591 - WATER FUND:					
TOTAL REVENUES		1,842,459.72	1,567,877.00	1,665,908.61	106.25
TOTAL EXPENDITURES		1,604,720.03	1,913,391.00	1,352,073.03	70.66
NET OF REVENUES & EXPENDITURES		237,739.69	(345,514.00)	313,835.58	90.83
TOTAL REVENUES - ALL FUNDS		8,908,095.97	7,966,297.00	8,001,222.21	100.44
TOTAL EXPENDITURES - ALL FUNDS		6,870,018.82	9,419,847.00	6,027,864.53	63.99
NET OF REVENUES & EXPENDITURES		2,038,077.15	(1,453,550.00)	1,973,357.68	135.76