



Wells Township

BUDGET

FY 2018 / 2019

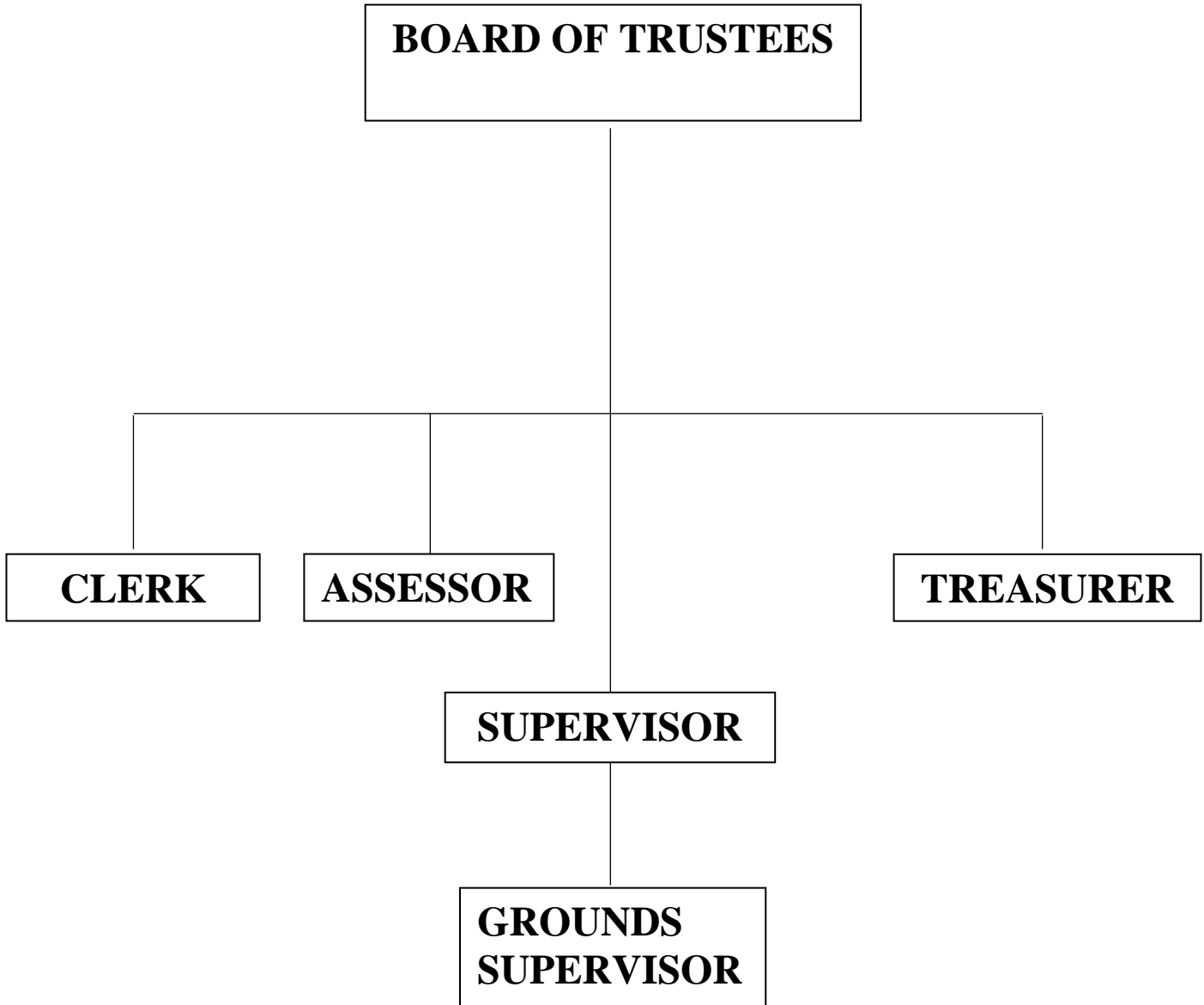
WELLS TOWNSHIP
6436 NORTH 8TH ST
WELLS, MI 49894

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FLOW CHART OF ORGANIZATION



BOARD OF TRUSTEES

Supervisor.....Matthew C. Jensen

Clerk.....Susan Mroczkowski

Treasurer.....Karen Kobasic

Trustee.....Judith Gereau

Trustee.....Gloria F. Johnson

Trustee.....Dorothy J. Pepin

Trustee.....Connie Stoykovich

EXECUTIVE STAFF

Assessor.....Joe and Colleen Maki

Grounds Supervisor.....Patrick St. John

Deputy Clerk / Secretary.....Traci Millette

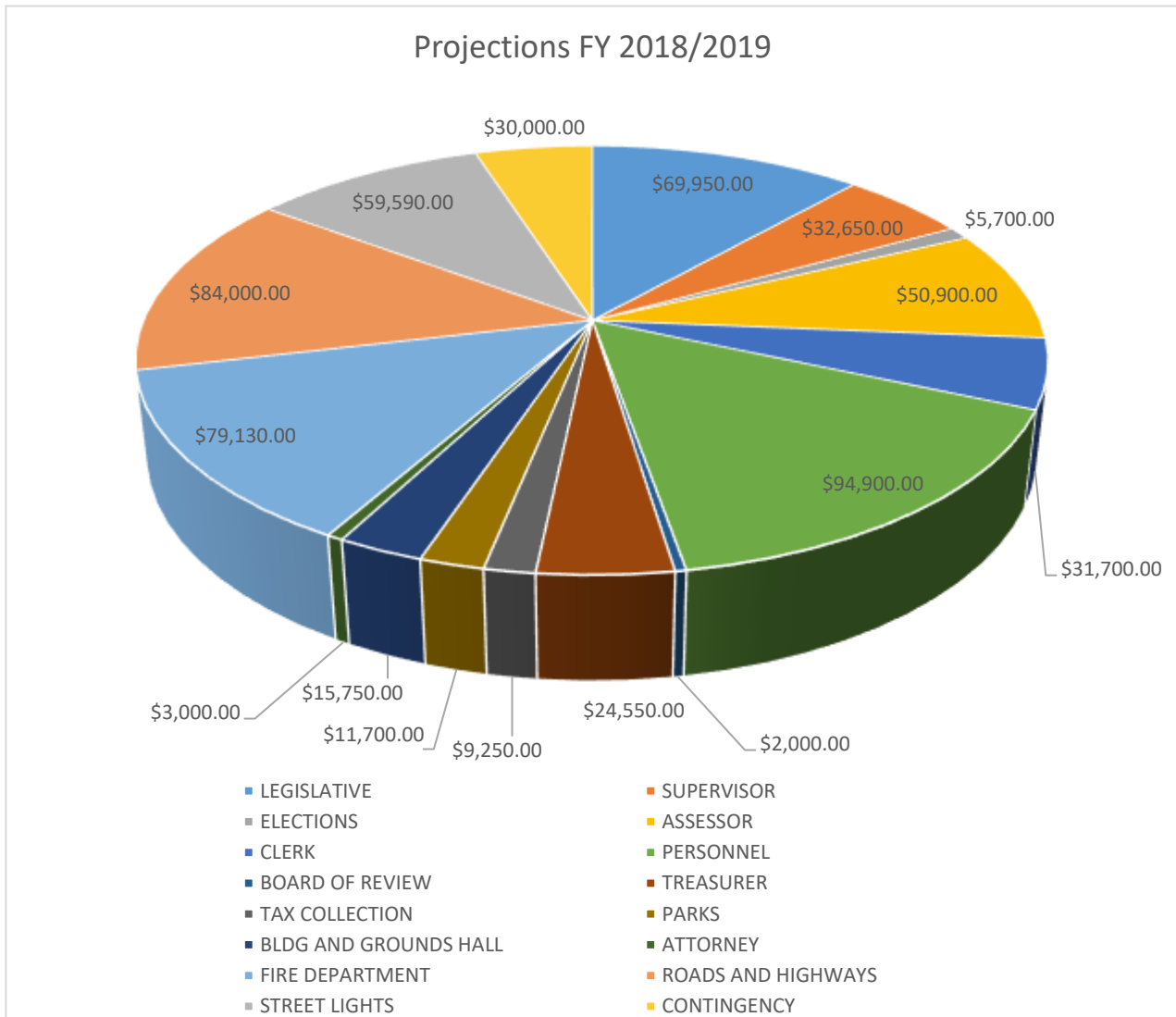
Deputy Treasurer.....Ruth Anderson

Introduction

Dear Board Members,

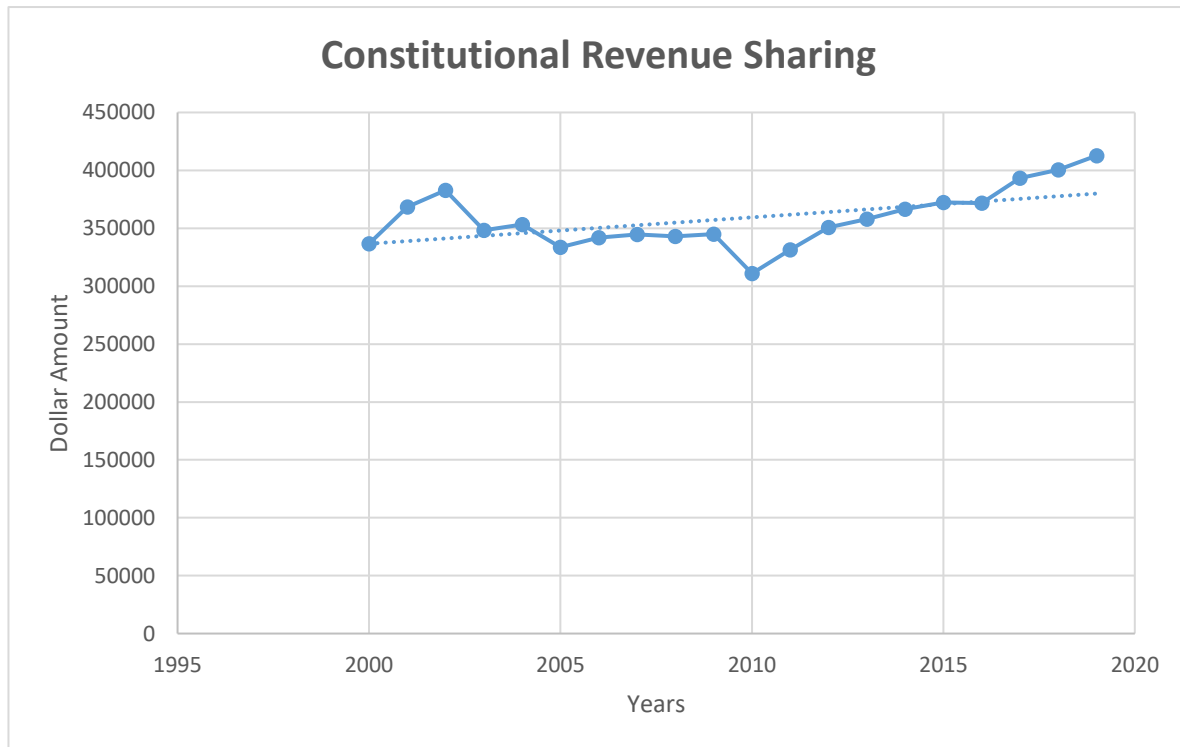
On behalf of all departments, it is my pleasure to present to you the fiscal year 2019 proposed annual budget. This budget has been prepared in accordance with the Michigan Uniform Accounting and Budget Act and in accordance with MCL 141.424. The budget is balanced, meaning revenues plus appropriated fund balances equal or exceed expenditures and all funds have positive fund balances.

This budget has been prepared using direction from the Board of Trustees. The 2019 budget totals \$1,205,735.61 for all funds. This is \$67,558.60 less than the previous year at this time.



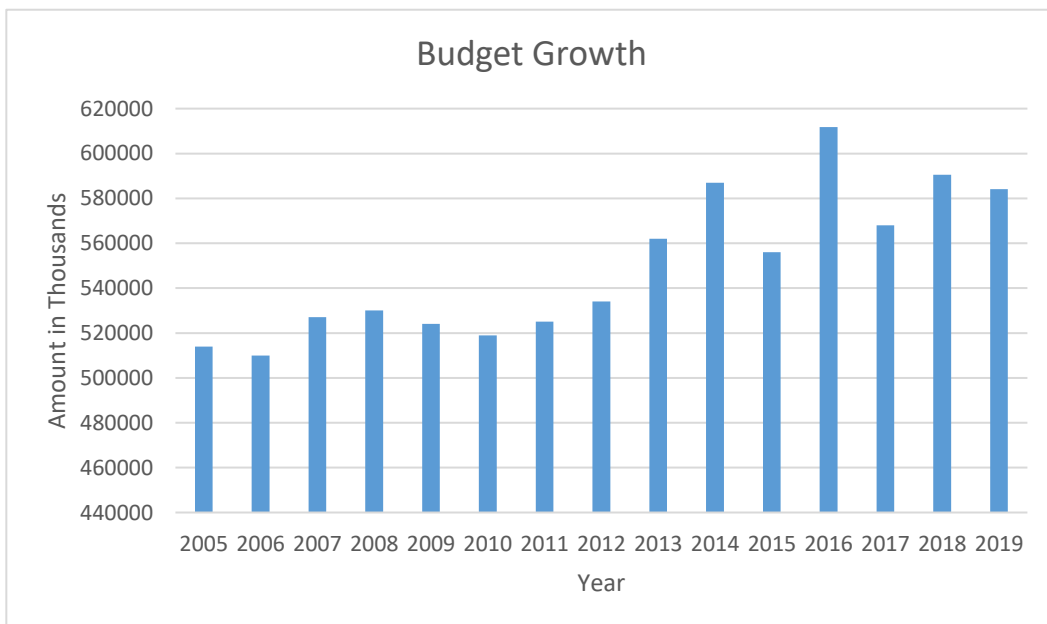
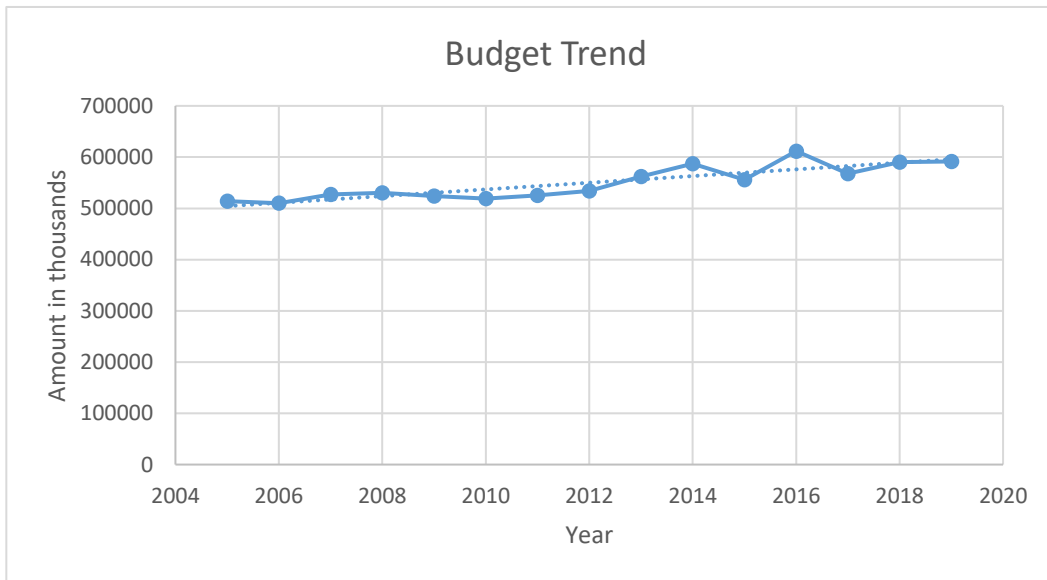
Revenue Sharing

Our largest single source of revenue is from the State of Michigan revenue sharing program. This accounts for roughly 66% of our total budget of 2019. This year's estimate by the Michigan Department of Treasury for the Revenue sharing is an increase by 3.1% for Wells Township over last year's amount



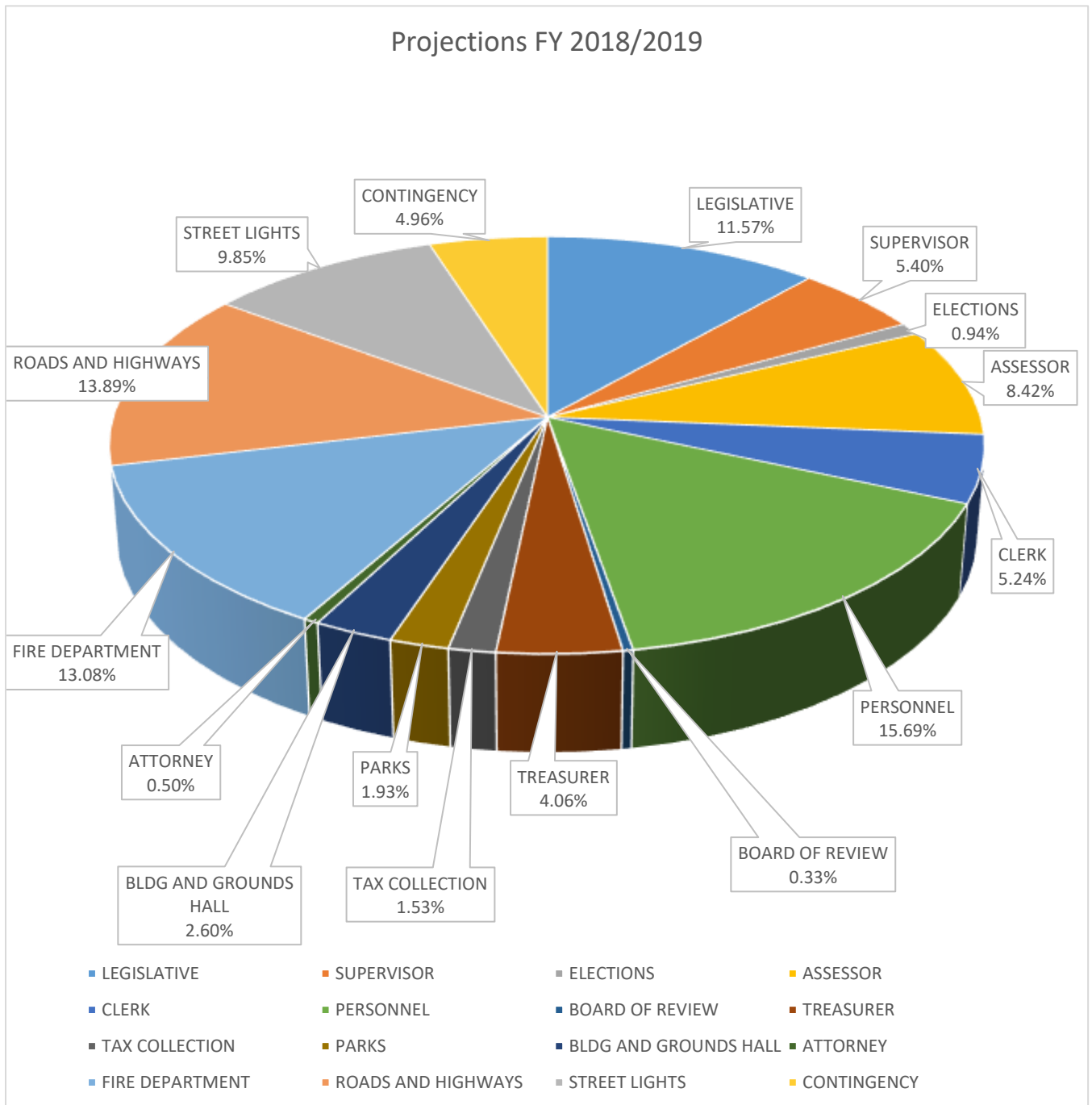
Budget Trend

Historically over the past 15 years we have averaged 14% growth in our budget. That equates to a 0.7% increase annually in the budget. We are once again on track to maintain that same average.



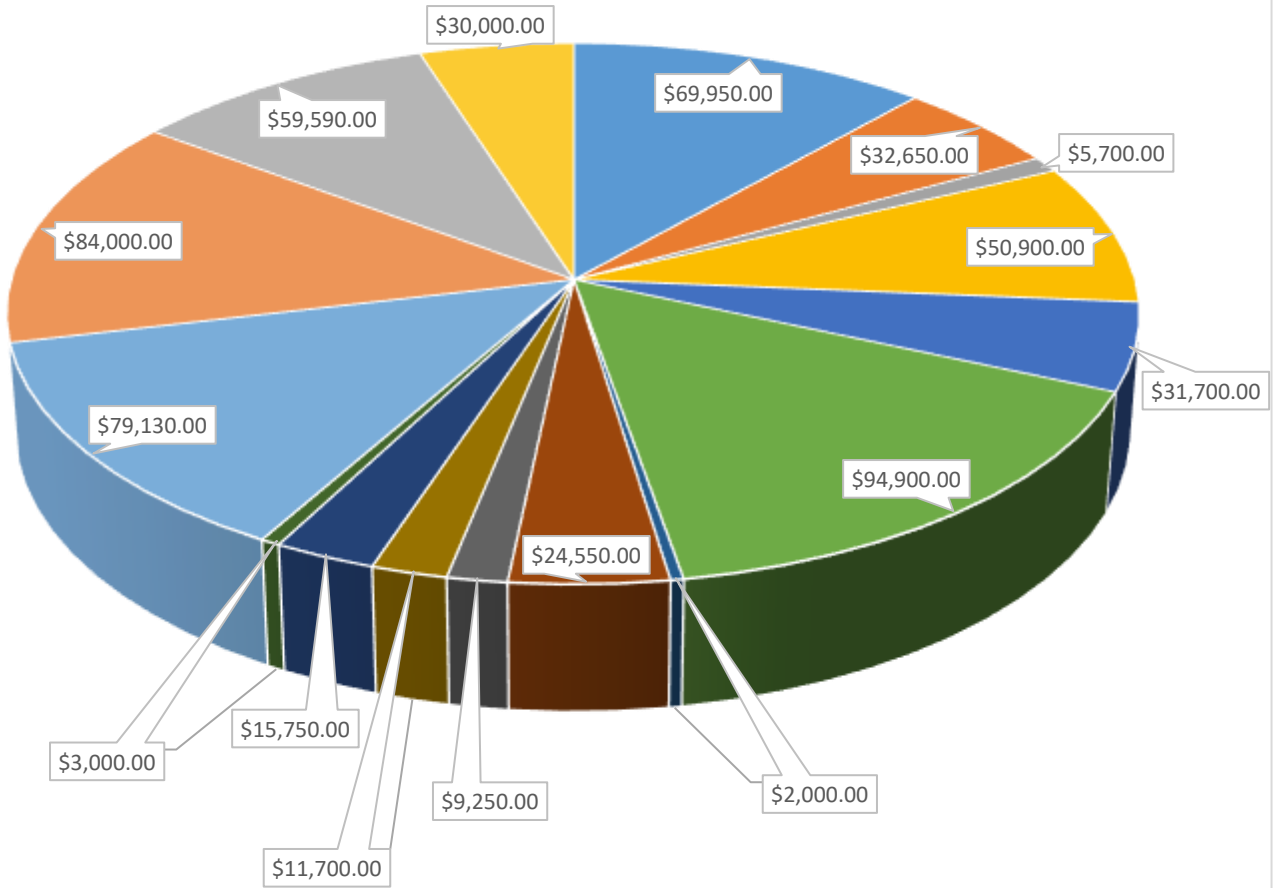
General Fund

Total expenditure for the General Fund are \$604,770.00 which are down \$27,383.68 from last year. The three largest portions of the budget are; Personnel at 15.69%, Roads and Highways at 13.89%, and Fire Department at 13.08%.



PROJECTED EXPENDITURES (2019)

Projections FY 2018/2019



- LEGISLATIVE
- CLERK
- TAX COLLECTION
- FIRE DEPARTMENT
- SUPERVISOR
- PERSONNEL
- PARKS
- ROADS AND HIGHWAYS
- ELECTIONS
- BOARD OF REVIEW
- BLDG AND GROUNDS HALL
- STREET LIGHTS
- ASSESSOR
- TREASURER
- ATTORNEY
- CONTINGENCY

Mission

Wells Township's mission is to provide a community with the quality of life that its citizens have grown to expect and are accustomed to in the Upper Peninsula. To provide a healthy and safe environment for the residents and citizens who live, work and play in our community.

Form of Government

Wells Township was organized in 1889. The first elected positions occurred on 7 April 1889. It currently has seven members elected to the Board of Trustees: Supervisor, Clerk, Treasure, and four Trustees. The Board of trustees appoints the members to the Board of review.

Wells Township is the youngest Township in Delta County. Wells its self is neither a town nor a village but rather a zip code area. Wells also encompasses the zip codes from parts of Escanaba and the Gladstone areas.

Demographics



The Township encompasses approximately 39.8 sq. mi. The average elevation is 699 ft. The 2010 census totaled the population of the Township at 4885 people.

Audit

An independent audit will be performed annually.

Budget Approval, Monitoring and Amendment

The Township Board approves the budget. The budget is adhered to and assured through monthly finance reports. Whenever it appears to the Chief Administrative Officer or the Township Board that the actual and probable revenues in any fund will be less than the estimated revenues upon which appropriations from such fund were based, and when it appears that expenditures shall exceed an appropriation, the Chief Administrative Officer shall present to the township board recommendations to prevent expenditures from exceeding available revenues or appropriations for the current fiscal year. Such recommendations shall include proposals for reducing appropriations, increasing revenues, or both. Proposed budget amendments are brought to the Board of Trustees as required to maintain a positive activity balance.

Budget Guidelines

Wells Township's Budgeting process is governed by the Uniform Budgeting and Accounting Act. Act 2 of 1968.

- The Annual budget hearing must be held prior to the Board Approving the Budget.
- The Township Board of Trustees must adopt budgets for each General Fund Activity.
- Expenditures will not exceed the amount of Revenue.

Budget amendments will be made as necessary and the Board of trustees must approve the amendments before expenditures exceed the budget.

Board Goals and Objectives

- I. Maintain positive and open communication with the township residents.
- II. Promote regional collaboration of services.
- III. Maintain and improve the townships infrastructures.
- IV. Enhance the quality of life and create a sense of home for Wells residents

2017-2018 Tasks and Activities in Support of the Four Board Goals.

Goal I: Maintain Positive and Open Communication with the Township Residents.

1. Promote public education by the use of our Website and Facebook pages.
2. Have Tri-fold handouts available about topics of interest in the community.
3. Continuing the Great Customer service at the Hall

Goal II: Promote Regional Collaboration of Services.

1. Maintain the public safety contract with the city of Escanaba.
2. Continue to support and actively engage with our neighboring units of government.
3. The Township currently collaborates on emergency services with the surrounding townships and city through mutual aid agreements.

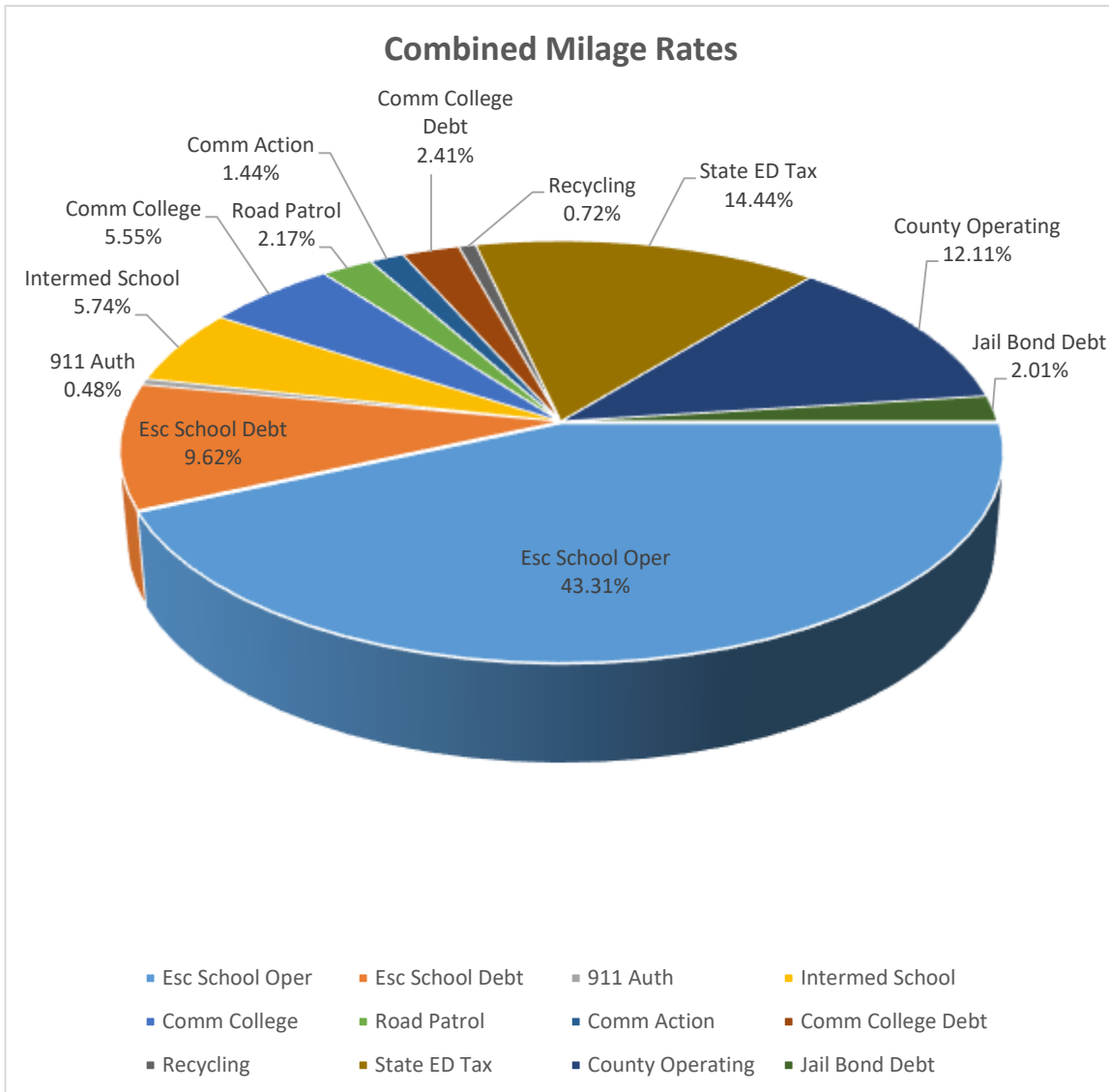
GOAL III: Maintain and Improve the Townships Infrastructures.

1. Educate Township residents on local road funding and construction stressing
2. The lack of Township funding to support local road improvements
3. Designate a restricted fund in order to complete the following:
 - a. Resurface and repair the parking lot
 - b. Replace the current truck
4. Continue the ground work to expand water and sewer services throughout the township.

GOAL IV: Enhance the Quality of Life and Create a Sense of Home for Wells Residents

1. Continue to maintain and improve our local parks.
2. Focus on creating bike paths and non-motorized trails.
3. Take the lead on connecting bike paths between the other local governments.

Combined Millage Break Down



Millage Rates

Unit: 014 Billing Type: Summer, School: 21010, Rates: Ad Valorem

STATE ED TAX	6.000000	1.00	State Educ. Tax	All Properties	All Properties
COUNTY OPERATING	5.031700	1.00	County Tax	All Properties	All Properties
Total Mills	11.031700				
--Total PRE/MBT	11.031700				
--Total Non PRE/MBT	11.031700				

Unit: 014 Billing Type: Summer, School: 21010, Rates: IFT - Post 1994 Rates

STATE ED TAX	6.000000	1.00	State Educ. Tax	All Properties	All Properties
COUNTY OPERATING	2.515800	1.00	County Tax	All Properties	All Properties
Total Mills	8.515800				
--Total PRE/MBT	8.515800				
--Total Non PRE/MBT	8.515800				

Unit: 014 Billing Type: Summer, School: 21010, Rates: IFT - Rehab (Frozen)

STATE ED TAX	6.000000	1.00	State Educ. Tax	All Properties	All Properties
COUNTY OPERATING	5.031700	1.00	County Tax	All Properties	All Properties
Total Mills	11.031700				
--Total PRE/MBT	11.031700				
--Total Non PRE/MBT	11.031700				

Unit: 014 Billing Type: Winter, School: 21010, Rates: Ad Valorem

ESC SCHOOL OPER	18.000000	1.00	School Operating	Non-PRE Properties	All Properties
ESC SCHOOL DEBT	4.000000	1.00	School Debt	All Properties	All Properties
911 AUTH	0.200000	1.00	College Tax	All Properties	All Properties
INTERMED SCHOOL	2.385100	1.00	I. S. D. Tax	All Properties	All Properties
COMM COLLEGE	2.307600	1.00	College Tax	All Properties	All Properties
ROAD PATROL	0.900000	1.00	County Tax	All Properties	All Properties
COMM ACTION	0.600000	1.00	County Tax	All Properties	All Properties
SCHOOL OPER FC	18.000000	1.00	School Operating	Foreclosure Rescission Property	All Properties
COM COLLEGE DEBT	1.000000	1.00	College Tax	All Properties	All Properties
RECYCLING	0.300000	1.00	County Tax	All Properties	All Properties
JAIL BOND DEBT	0.835000	1.00	County Tax	All Properties	All Properties
Total Mills	30.527700				
--Total PRE/MBT	12.527700				
--Total Non PRE/MBT	30.527700				
--COM PERS MBT EXEMPTION FOR SCH OPER	12.000000				
--IND PERS MBT EXEMPTION FOR SCH OPER	18.000000				

(RESCISSION FORECLOSURE TAX RATE NOT INCLUDED IN TOTALS)

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General Fund 101

General Fund (Revenue)

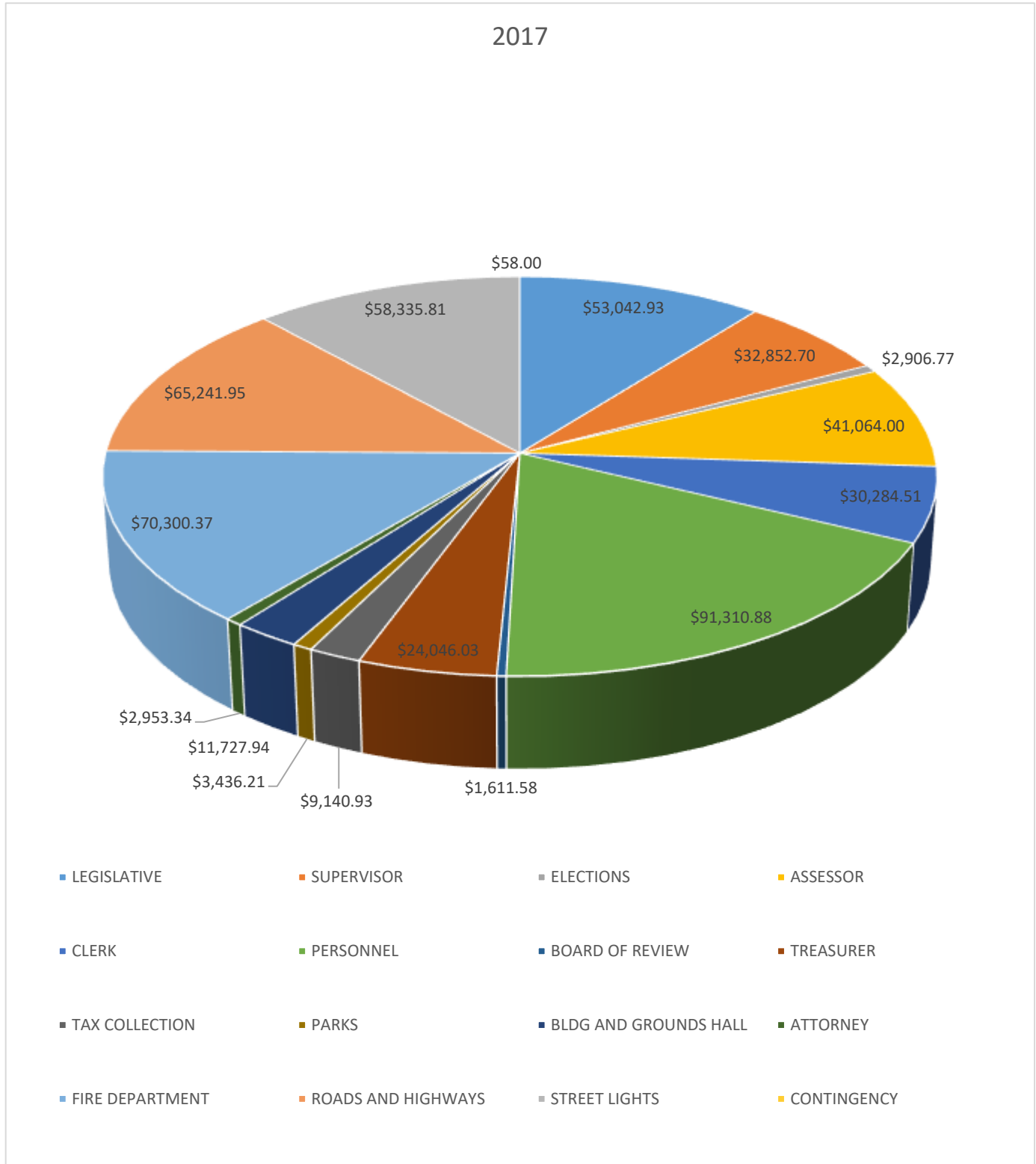
WELLS TOWNSHIP					
Subsidiary Disbursement Journal			YEAR:		2019
Expenditures by		GENERAL FUND 101	MONTH ENDING:		JUNE
ACCT	Activities	XXX			
ACCOUNT NUMBER	ACCOUNT DISCRPTION	ACTUAL PRIOR	ESTIMATE CURRENT YEAR	RECOMMENDED	FINAL ADOPTED
	-	2017	2018 3 Qtr	2018/2019	2018/2019
-101-402	Current Property Tax				
-101-412	Delinquent Real Property Tax				
-101-420	Delinquent Personal Property Tax				
-101-421	May Tax Sale				
-101-422	Redemption				
-101-424	Tax Redemption				
-101-425	Swamp Tax	32.59	33.24	50.00	50.00
-101-429	CFR	5.56	5.54		
-101-437	Industrial Facility Tax				
-101-445	Penalty & Interest on Tax				
-101-447	Restricted Funds (Property tax Admin Fee)	46,620.24	49,087.32	45,000.00	45,000.00
-101-448	School Tax Collection Fee	7,987.50	7,962.50	7,000.00	7,000.00
-101-451	License and Permits	105.27	25.00	25.00	25.00
-101-574	State Shared Revenue	328,988.00	399,298.00	400,000.00	400,000.00
-101-655	Int General Fund CD	4,227.98	4,182.88	2,838.48	2,838.48
-101-667	Rent on Town Hall	451.00	600.00	200.00	200.00
101-667.4	Misc. Revenues-Gen 1 Mill	0.00		174,539.00	
101-668	Misc. Revenue-Comp	1.00	1.00		
101-675	Donations to Complex				
101-694	Cash Short and Over	198,054.84			149,656.52
	Transferred From Fund Balance				
101-676	Homestead Re-imburement from State				
	Carried Forward:				
TOTAL:		\$586,473.98	\$461,195.48	\$629,652.48	\$604,770.00

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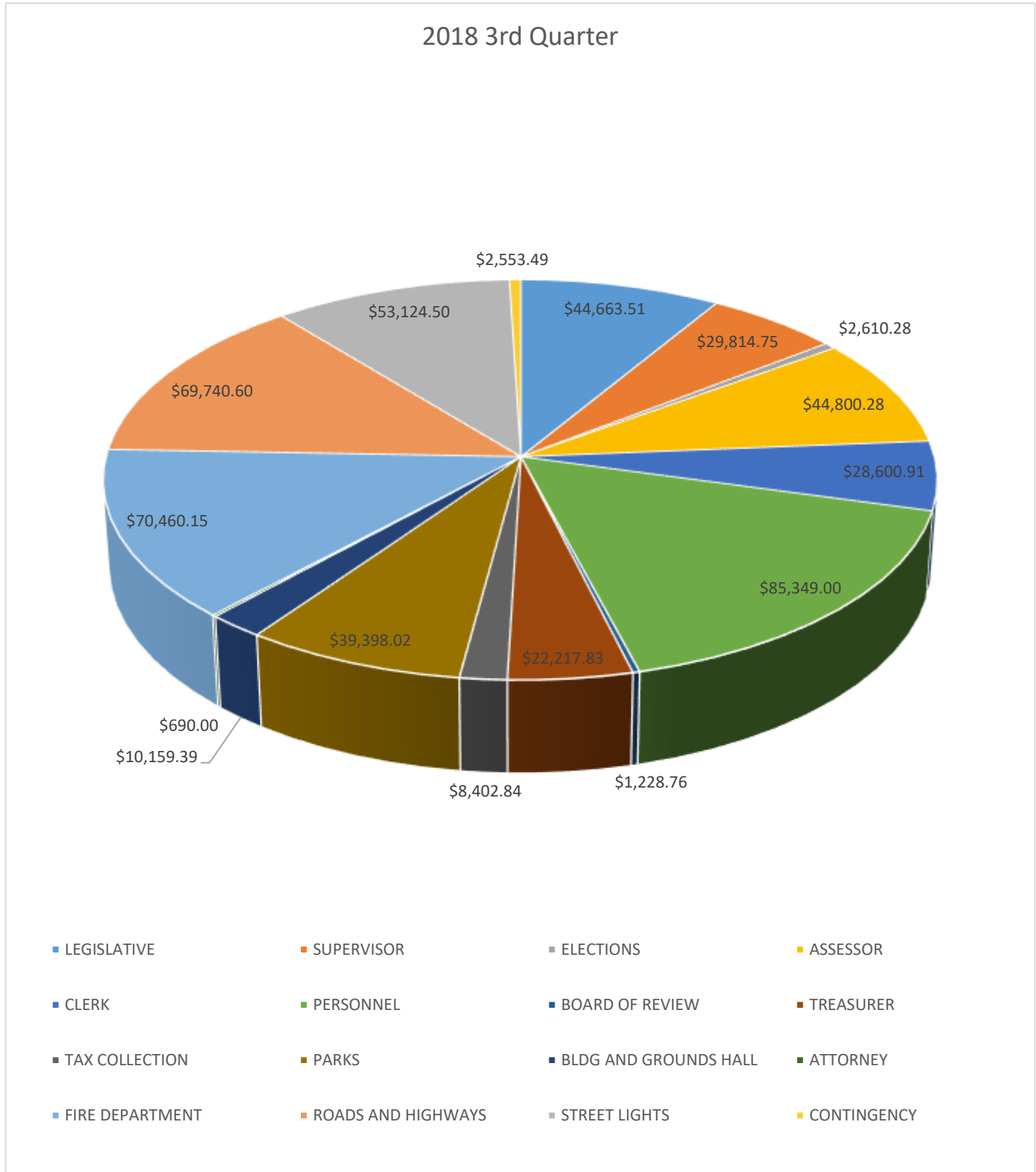
General Fund (Expenditures)

Expenditures (And Other Uses)					
WELLS TOWNSHIP		GENERAL FUND		YEAR:	2019
DEPARTMENT OR CLASSIFICATION			MONTH ENDING: JUNE		
ACCOUNT NUMBER	ACCOUNT DISCRIPTION	ACTUAL PRIOR	ESTIMATE CURRENT YEAR	RECOMMENDED	FINAL ADOPTED
		2017	2018 3 Qtr.	2018/2019	2018/2019
--101	LEGISLATIVE	\$53,042.93	\$44,663.51	\$69,950.00	\$69,950.00
--171	SUPERVISOR	\$32,852.70	\$29,814.75	\$32,650.00	\$32,650.00
--191	ELECTIONS	\$2,906.77	\$2,610.28	\$5,700.00	\$5,700.00
--209	ASSESSOR	\$41,064.00	\$44,800.28	\$50,900.00	\$50,900.00
--215	CLERK	\$30,284.51	\$28,600.91	\$31,700.00	\$31,700.00
--227	PERSONNEL	\$91,310.88	\$85,349.00	\$94,900.00	\$94,900.00
--247	BOARD OF REVIEW	\$1,611.58	\$1,228.76	\$2,000.00	\$2,000.00
--253	TREASURER	\$24,046.03	\$22,217.83	\$24,550.00	\$24,550.00
--254	TAX COLLECTION	\$9,140.93	\$8,402.84	\$9,250.00	\$9,250.00
--264	PARKS	\$3,436.21	\$39,398.02	\$11,700.00	\$11,700.00
--265	BLDG AND GROUNDS HALL	\$11,727.94	\$10,159.39	\$15,750.00	\$15,750.00
--266	ATTORNEY	\$2,953.34	\$690.00	\$3,000.00	\$3,000.00
--336	FIRE DEPARTMENT	\$70,300.37	\$70,460.15	\$79,130.00	\$79,130.00
--446	ROADS AND HIGHWAYS	\$65,241.95	\$69,740.60	\$84,000.00	\$84,000.00
--448	STREET LIGHTS	\$58,335.81	\$53,124.50	\$59,590.00	\$59,590.00
--967	CONTINGENCY	\$58.00	\$2,553.49	\$30,000.00	\$30,000.00
TOTAL		\$500,330.95	\$513,814.31	\$604,770.00	\$604,770.00

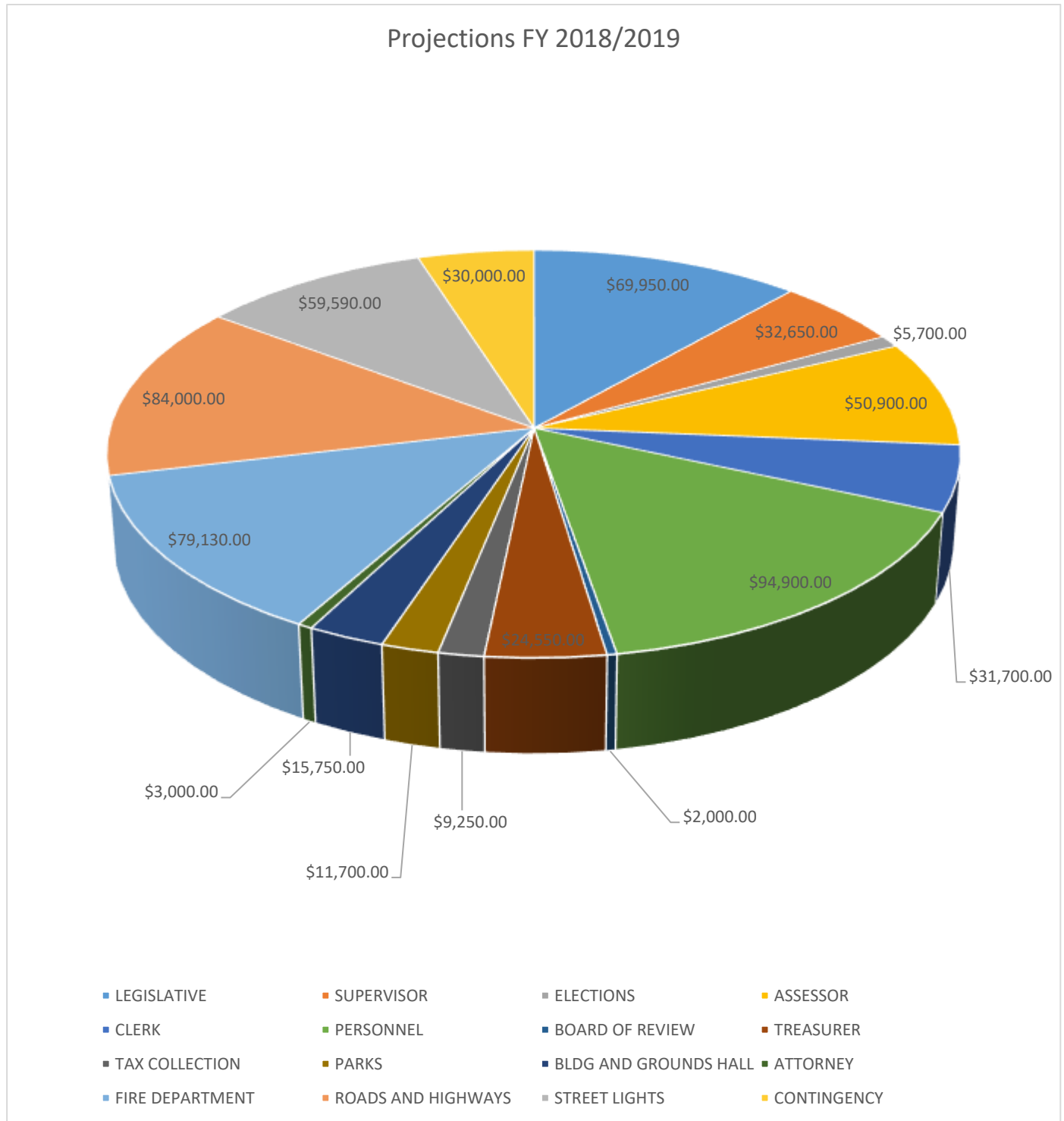
Expenditures (2017)



Expenditures (2018 3rd QTR)



Expenditures (2018 / 2019)



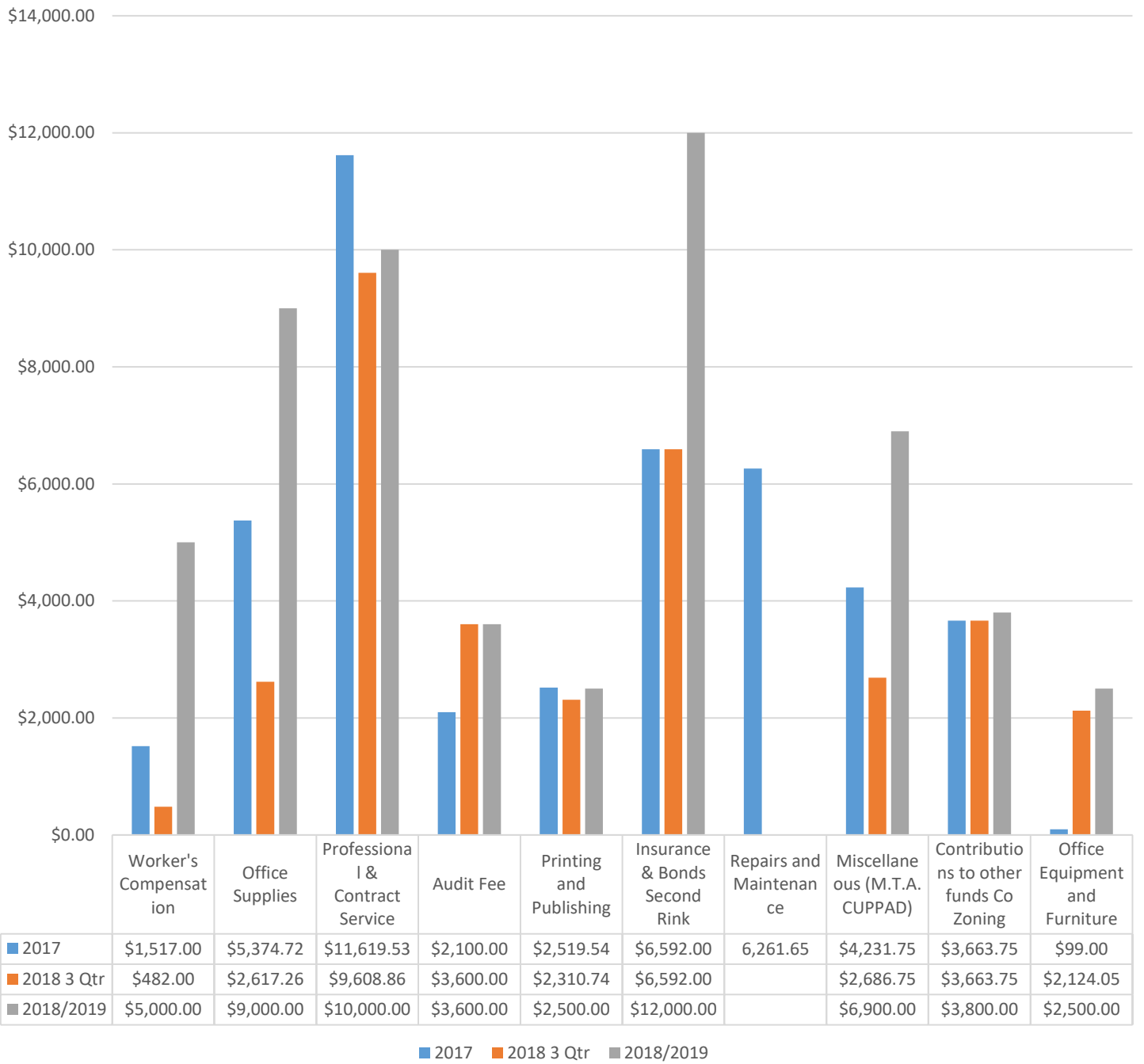
Legislative

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TOWNSHIP HALL

WELLS TOWNSHIP					
Subsidiary Disbursement Journal			YEAR:		2019
Expenditures by Legislative		GENERAL FUND 101	MONTH ENDING: JUNE		
ACCT	Activities	101			
ACCOUNT NUMBER	ACCOUNT DISCRIPTION	ACTUAL PRIOR	ESTIMATE CURRENT YEAR	RECOMMENDED	FINAL ADOPTED
	<u>Township Hall</u>	2017	2018 3 Qtr	2018/2019	2018/2019
--720	Worker's Compensation	\$1,517.00	\$482.00	\$5,000.00	\$5,000.00
--727	Office Supplies	\$5,374.72	\$2,617.26	\$9,000.00	\$9,000.00
--801	Professional & Contract Service	\$11,619.53	\$9,608.86	\$10,000.00	\$10,000.00
--802	Audit Fee	\$2,100.00	\$3,600.00	\$3,600.00	\$3,600.00
--900	Printing and Publishing	\$2,519.54	\$2,310.74	\$2,500.00	\$2,500.00
--910	Insurance & Bonds Second Rink	\$6,592.00	\$6,592.00	\$12,000.00	\$12,000.00
--930	Repairs and Maintenance	6,261.65			
--956	Miscellaneous (M.T.A. CUPPAD)	\$4,231.75	\$2,686.75	\$6,900.00	\$6,900.00
--965	Contributions to other funds Co Zoning	\$3,663.75	\$3,663.75	\$3,800.00	\$3,800.00
--967	Contingency				
--977	Equipment-Land				
--980	Office Equipment and Furniture	\$99.00	\$2,124.05	\$2,500.00	\$2,500.00
	Carried Forward:				
TOTAL:		\$43,978.94	\$33,685.41	\$55,300.00	\$55,300.00

Township Hall



PICK-UP TRUCK MAINTENANCE

Subsidiary Disbursement Journal		YEAR:		2019	
Expenditures by Legislative GENERAL FUND 101 MONTH ENDING: JUNE					
ACCT	Activities	101			
ACCOUNT NUMBER	ACCOUNT DISCRIPTION	ACTUAL PRIOR	ESTIMATE CURRENT YEAR	RECOMMENDED	FINAL ADOPTED
	<u>Pick up Truck Maintenance</u>	2017	2018 3 Qtr	2018/2019	2018/2019
--931	Repairs and Maintenance	0.00	0.00	950.00	950.00
	Carried Forward:				
TOTAL:		\$0.00	\$0.00	\$950.00	\$950.00

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CUSTODIAL

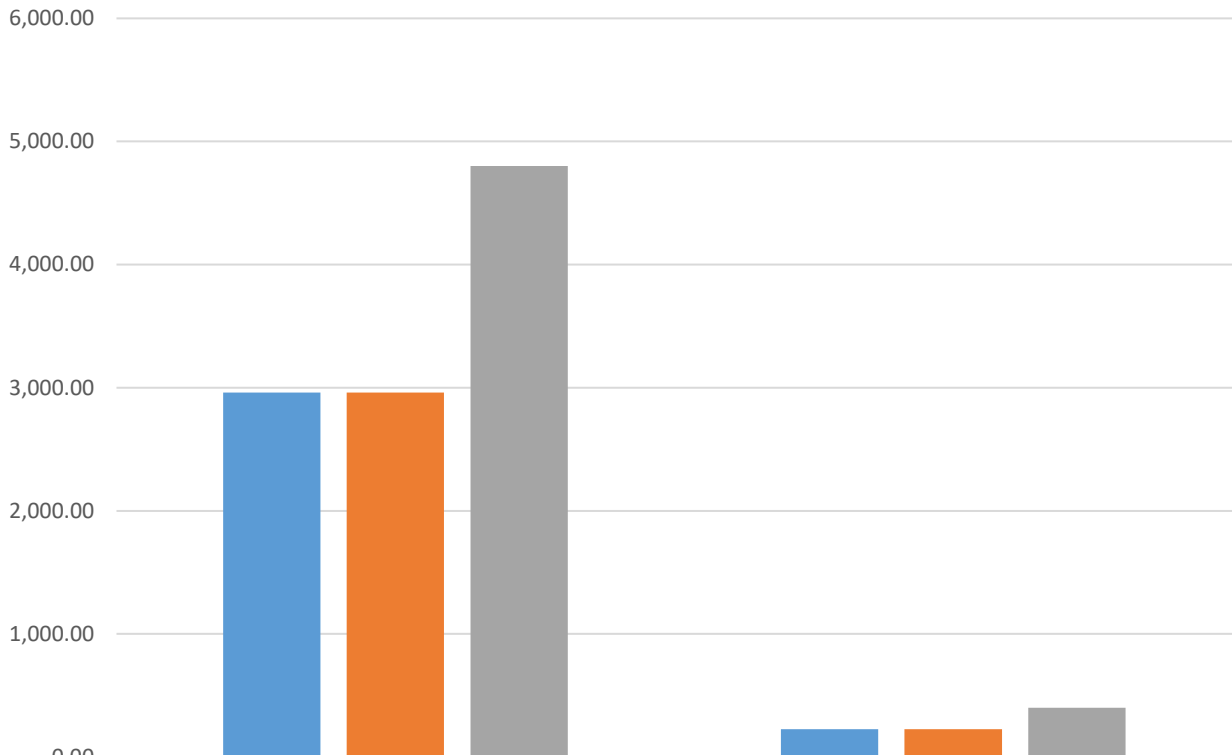
Subsidiary Disbursement Journal		YEAR: 2019			
Expenditures by Legislative GENERAL FUND 101 MONTH ENDING: JUNE					
ACCT	Activities	101			
ACCOUNT NUMBER	ACCOUNT DISCRIPTION	ACTUAL PRIOR	ESTIMATE CURRENT YEAR	RECOMMENDED	FINAL ADOPTED
	<u>Custodial Contract Services (TWP HALL</u>	2017	2018 3 Qtr	2018/2019	2018/2019
--930	Custodial	8,256.99	7,791.66	8,500.00	8,500.00
	Carried Forward:				
TOTAL:		\$8,256.99	\$7,791.66	\$8,500.00	\$8,500.00

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TRUSTEES

WELLS TOWNSHIP					
Subsidiary Disbursement Journal			YEAR: 2019		
Expenditures by Legislative GENERAL FUND 101 MONTH ENDING: JUNE					
ACCT	Activities	101			
ACCOUNT NUMBER	ACCOUNT DISCRIPTION	ACTUAL PRIOR	ESTIMATE CURRENT YEAR	RECOMMENDED	FINAL ADOPTED
	<u>Trustees (Four) \$ 80.00 each meeting</u>	2017	2018 3 Qtr	2018/2019	2018/2019
--702	Salary & Wages - Elected	2,960.00	2,960.00	4,800.00	
--715	Employer's Social Security	226.44	226.44	400.00	
	Carried Forward:				
TOTAL:		\$3,186.44	\$3,186.44	\$5,200.00	\$0.00

Trustees



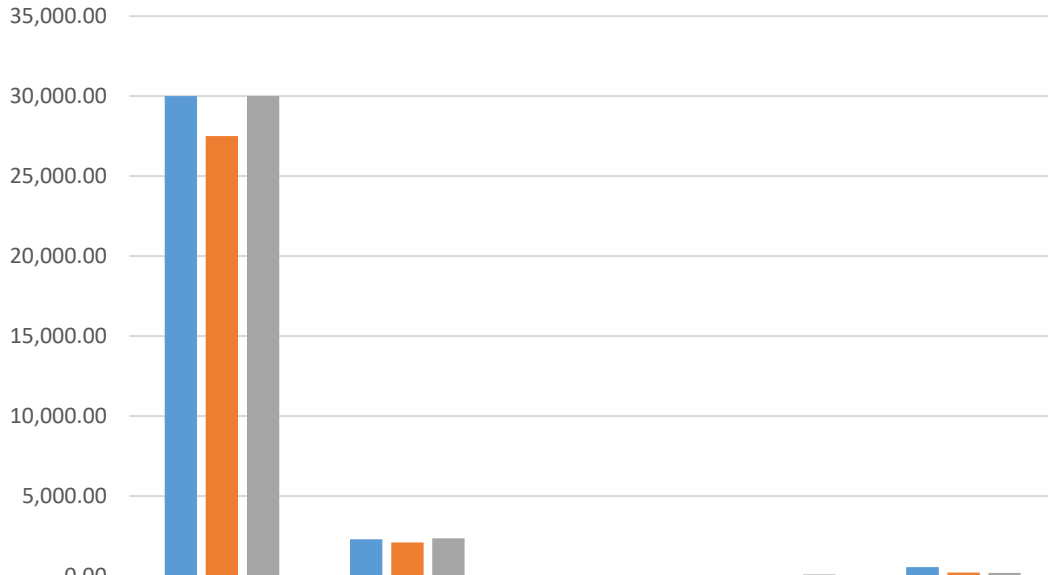
	Salary & Wages - Elected	Employer's Social Security
2017	2,960.00	226.44
2018 3 Qtr	2,960.00	226.44
2018/2019	4,800.00	400.00
2018/2019	4,800.00	400.00

2017 2018 3 Qtr 2018/2019 2018/2019

SUPERVISOR

WELLS TOWNSHIP					
Subsidiary Disbursement Journal			YEAR:		2019
Expenditures by Legislative GENERAL FUND 101 MONTH ENDING: JUNE					
ACCT	Activities	171			
ACCOUNT NUMBER	ACCOUNT DISCRIPTION	ACTUAL PRIOR	ESTIMATE CURRENT YEAR	RECOMMENDED	FINAL ADOPTED
	<u>Supervisor</u>	2017	2018 3 Qtr	2018/2019	2018/2019
--702	Salary & Wages - Elected	30,000.00	22,500.00	30,000.00	
--715	Employer's Social Security	2,294.98	1,721.25	2,350.00	
--850	Communications				
--860	Transportation	0.00		100.00	
--957	Conferences	211.00		200.00	
	Carried Forward:				
TOTAL:		\$32,505.98	\$24,221.25	\$32,650.00	\$0.00

Supervisor



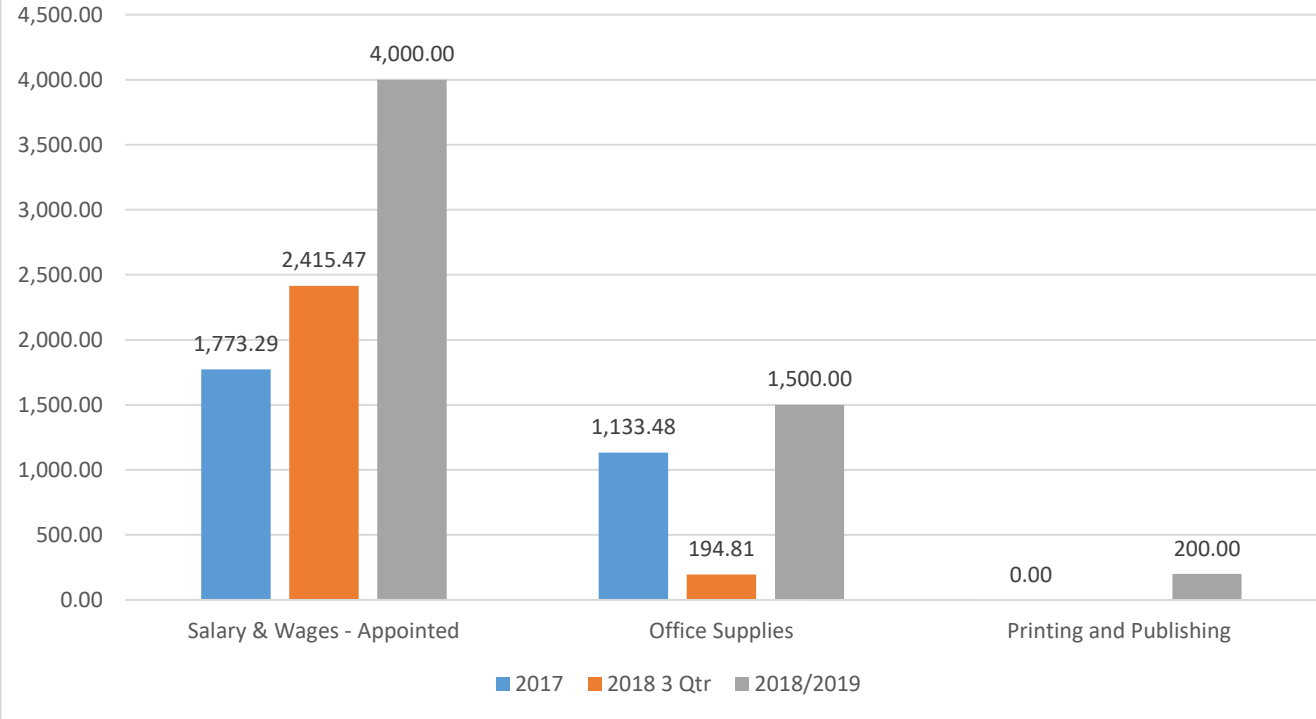
	Salary & Wages - Elected	Employer's Social Security	Communication s	Transportation	Conferences
■ 2017	30,000.00	2,294.98		0.00	557.72
■ 2018 3 Qtr	27,500.00	2,103.75			211.00
■ 2018/2019	30,000.00	2,350.00		100.00	200.00

■ 2017 ■ 2018 3 Qtr ■ 2018/2019

ELECTIONS

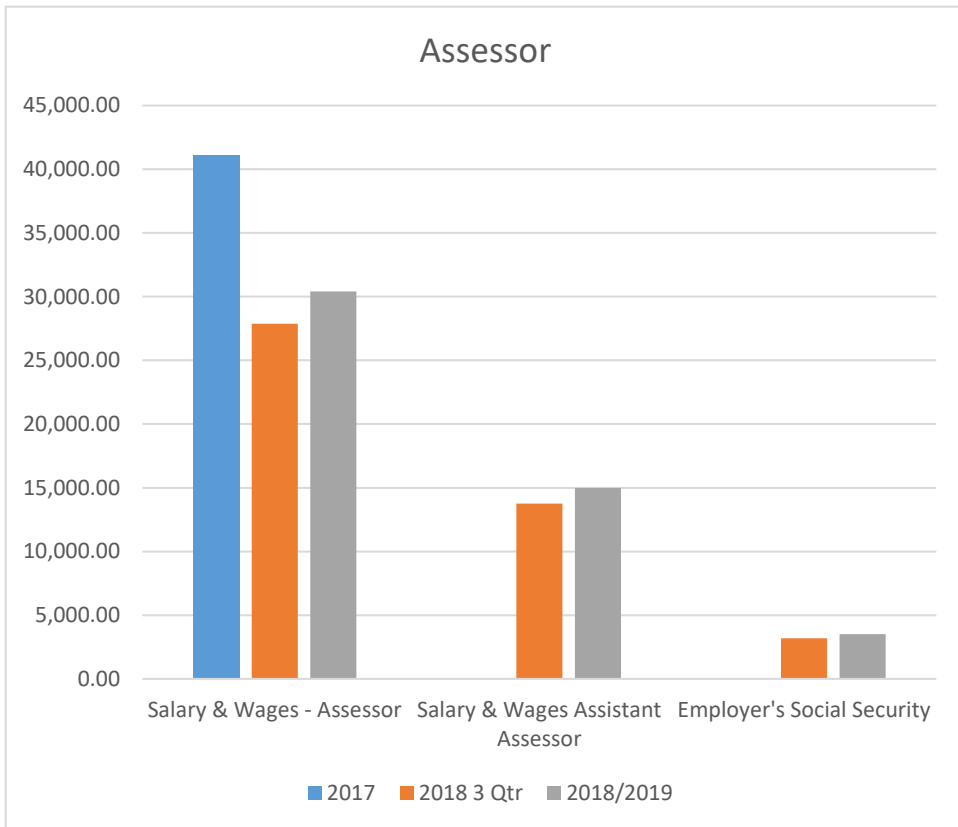
WELLS TOWNSHIP					
Subsidiary Disbursement Journal		YEAR:		2019	
Expenditures by Election GENERAL FUND 101 MONTH ENDING: JUNE					
ACCT	Activities	191			
ACCOUNT NUMBER	ACCOUNT DISCRIPTION	ACTUAL PRIOR	ESTIMATE CURRENT YEAR	RECOMMENDED	FINAL ADOPTED
	<u>\$10.25/hr. Chairperson-\$9.25/hr. Worker</u>	2017	2018 3 Qtr	2018/2019	2018/2019
--702	Salary & Wages - Elected				
--703	Salary & Wages - Appointed	1,773.29	2,415.47	4,000.00	4,000.00
--704	Salary & Wages - Employees				
--715	Employer's Social Security				
--727	Office Supplies	1,133.48	194.81	1,500.00	1,500.00
--900	Printing and Publishing	0.00		200.00	200.00
	Carried Forward:				
TOTAL:		\$2,906.77	\$2,610.28	\$5,700.00	\$5,700.00

Elections



ASSESSOR

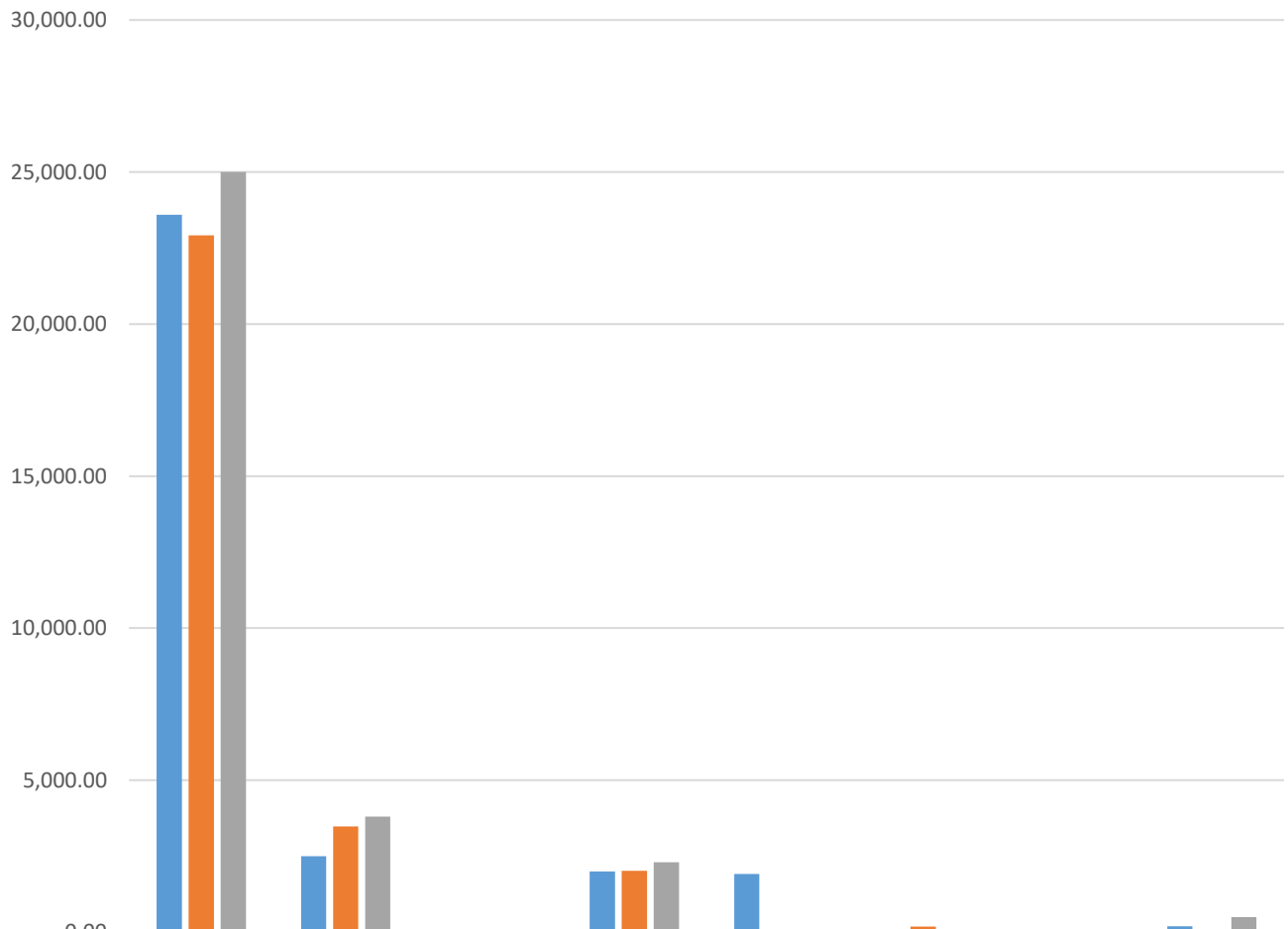
WELLS TOWNSHIP					
Subsidiary Disbursement Journal		YEAR:		2019	
Expenditures by Assessor GENERAL FUND 101 MONTH ENDING: JUNE					
ACCT	Activities	209			
ACCOUNT NUMBER	ACCOUNT DISCRIPTION	ACTUAL PRIOR	ESTIMATE CURRENT YEAR	RECOMMENDED	FINAL ADOPTED
	<u>Assessor</u>	2017	2018 3 Qtr	2018/2019	2018/2019
--703	Salary & Wages - Appointed				
--704	Salary & Wages - Assessor	41,064.00	27,866.66	30,400.00	30,400.00
--705	Salary & Wages Assistant Assessor		13,750.00	15,000.00	15,000.00
--715	Employer's Social Security		3,183.62	3,500.00	3,500.00
--956	Miscellaneous (Hotel-Travel STT)			2,000.00	2,000.00
--957	Conferences				
	Carried Forward:				
TOTAL:		\$41,064.00	\$44,800.28	\$50,900.00	\$50,900.00



CLERK AND DEPUTY

WELLS TOWNSHIP					
Subsidiary Disbursement Journal			YEAR: 2019		
Expenditures by Clerk & Deputy GENERAL FUND 101			MONTH ENDING: JUNE		
ACCT	Activities	215			
ACCOUNT NUMBER	ACCOUNT DISCRPTION	ACTUAL PRIOR	ESTIMATE CURRENT YEAR	RECOMMENDED	FINAL ADOPTED
	-	2017	2018 3 Qtr	2018/2019	2018/2019
--702	Salary & Wages - Elected	23,597.46	22,916.67	25,000.00	25,000.00
--703	Salary & Wages - Appointed	2,500.04	3,483.33	3,800.00	3,800.00
--704	Salary & Wages - Employees				
--715	Employer's Social Security	1,996.46	2,019.68	2,300.00	2,300.00
--801	Professional & Contract Service	1,915.00			
--860	Transportation	75.55	181.23	100.00	100.00
--956	Miscellaneous (interest and penalties)			0.00	
--957	Conferences	200.00		500.00	500.00
	Carried Forward:				
TOTAL:		\$30,284.51	\$28,600.91	\$31,700.00	\$31,700.00

Clerk and Deputy



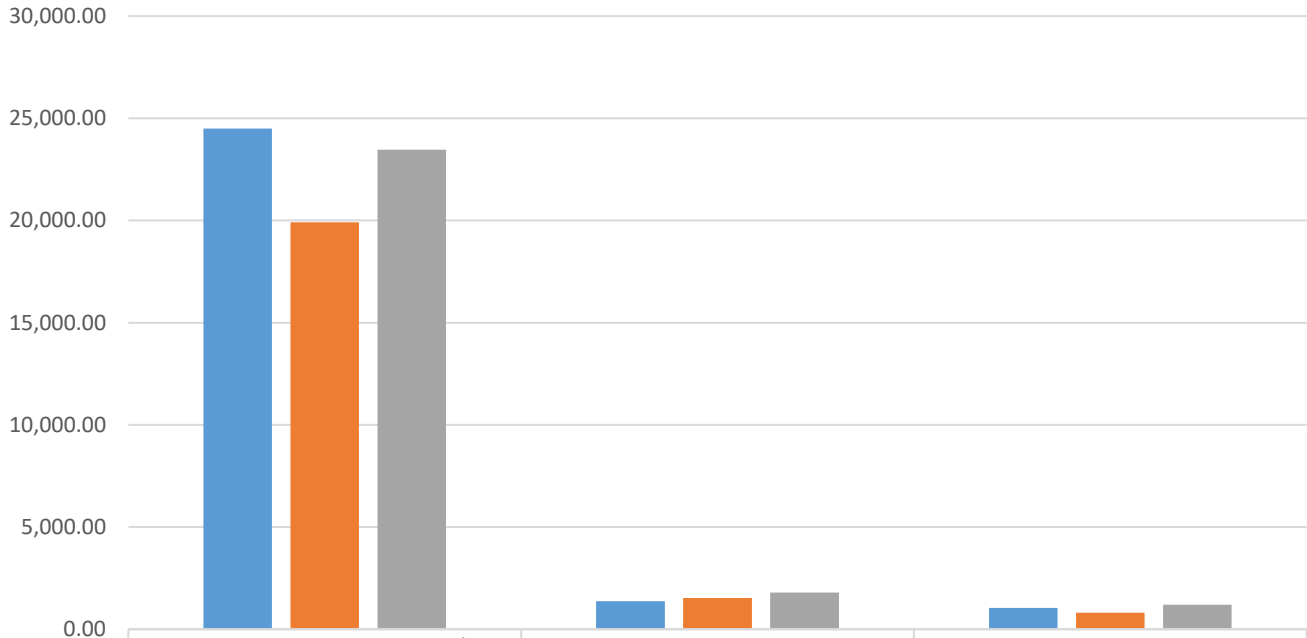
	Salary & Wages - Elected	Salary & Wages - Appointed	Salary & Wages - Employees	Employer's Social Security	Professional & Contract Service	Transportation	Miscellaneous (interest and penalties)	Conferences
■ 2017	23,597.46	2,500.04		1,996.46	1,915.00	75.55		200.00
■ 2018 3 Qtr	22,916.67	3,483.33		2,019.68		181.23		
■ 2018/2019	25,000.00	3,800.00		2,300.00		100.00	0.00	500.00

■ 2017 ■ 2018 3 Qtr ■ 2018/2019

SECRETARY

WELLS TOWNSHIP					
Subsidiary Disbursement Journal		YEAR:		2019	
Expenditures by Personnel		GENERAL FUND 101		MONTH ENDING: JUNE	
ACCT		227			
ACCOUNT NUMBER	ACCOUNT DISCRIPTION	ACTUAL PRIOR	ESTIMATE CURRENT YEAR	RECOMMENDED	FINAL ADOPTED
	<u>Township Secretary (Part Time)</u>	2017	2018 3 Qtr	2018/2019	2018/2019
--704	Salary & Wages - Employees\$ \$20/hr.	24,500.00	19,902.40	23,460.00	23,460.00
--715	Employer's Social Security	1,378.92	1,522.50	1,800.00	1,800.00
--718	Retirement Fund Contributions	1,045.00	810.00	1,200.00	1,200.00
	Carried Forward:				
TOTAL:		\$26,923.92	\$22,234.90	\$26,460.00	\$26,460.00

Secretary



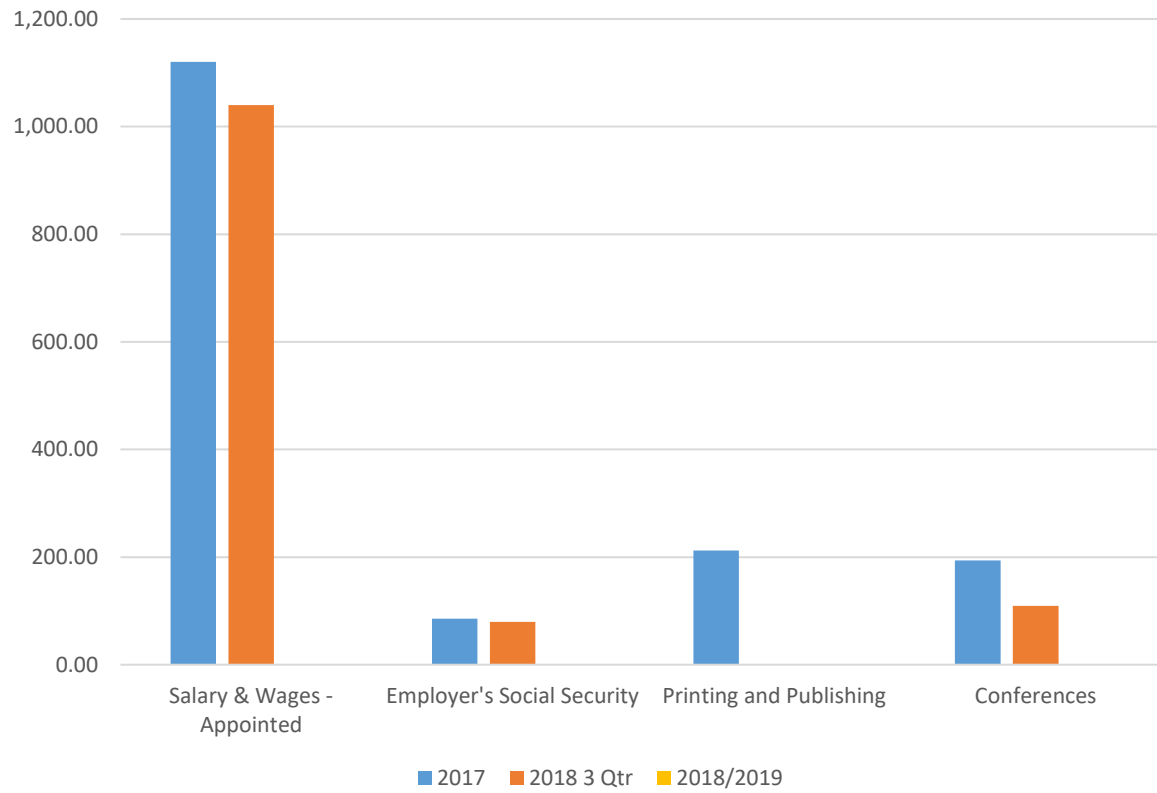
	Salary & Wages - Employees \$20/hr.	Employer's Social Security	Retirement Fund Contributions
2017	24,500.00	1,378.92	1,045.00
2018 3 Qtr	19,902.40	1,522.50	810.00
2018/2019	23,460.00	1,800.00	1,200.00

■ 2017 ■ 2018 3 Qtr ■ 2018/2019

BOARD OF REVIEW

WELLS TOWNSHIP					
Subsidiary Disbursement Journal		YEAR:		2019	
Expenditures by Board of Review		GENERAL FUND 101		MONTH ENDING: JUNE	
ACCT	Activities	247			
ACCOUNT NUMBER	ACCOUNT DISCRIPTION	ACTUAL PRIOR	ESTIMATE CURRENT YEAR	RECOMMENDED	FINAL ADOPTED
	<u>(Three) @ \$80.00/ Each day</u>	2017	2018 3 Qtr	2018/2019	2018/2019
--703	Salary & Wages - Appointed	1,120.00	1,040.00	1,200.00	1,200.00
--715	Employer's Social Security	85.68	79.56	100.00	100.00
--900	Printing and Publishing	212.40	0.00	700.00	700.00
--957	Conferences	193.50	109.20		
	Carried Forward:				
TOTAL:		\$1,611.58	\$1,228.76	\$2,000.00	\$2,000.00

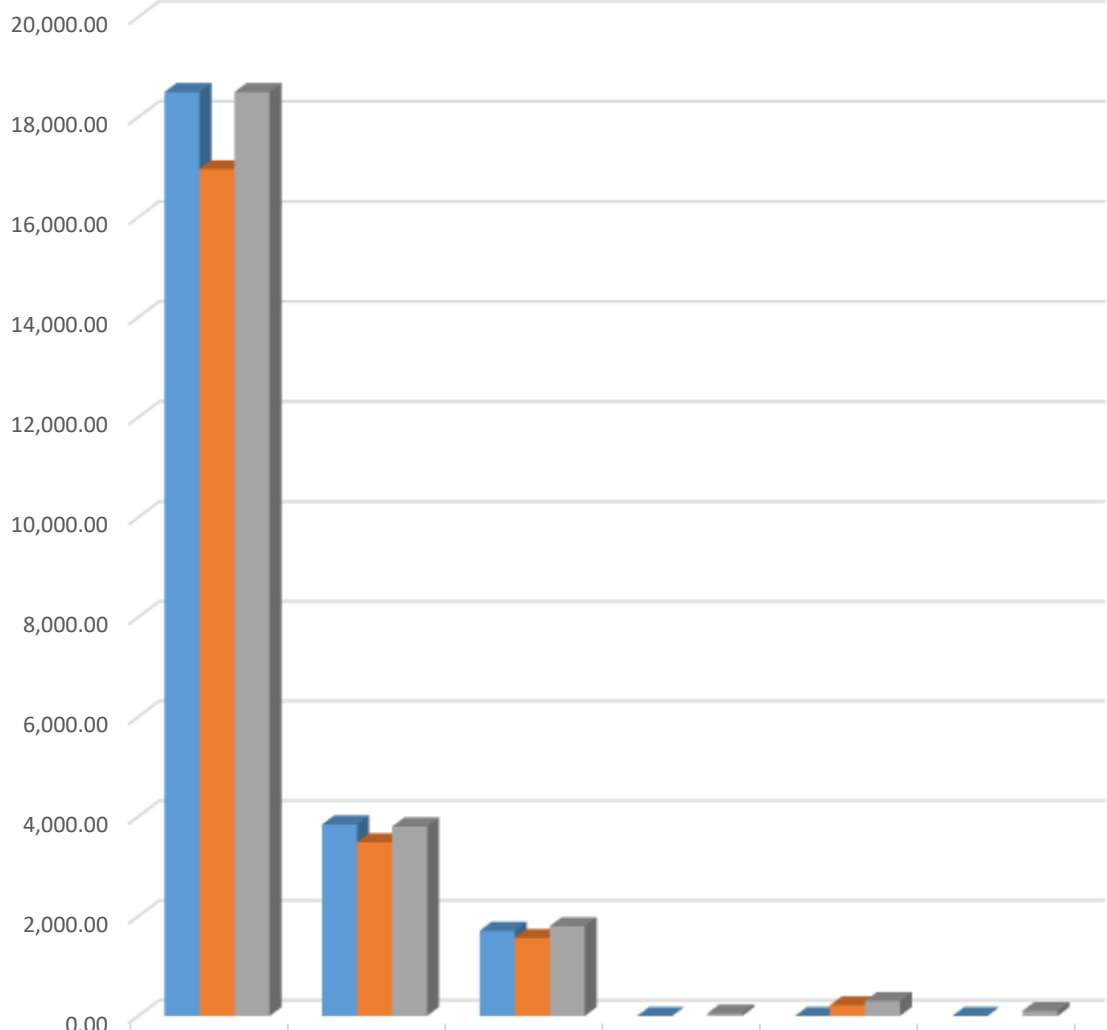
Board of Review



TREASURER AND DEPUTY

WELLS TOWNSHIP					
Subsidiary Disbursement Journal		YEAR:		2019	
Expenditures by Treasurer		GENERAL FUND 101		MONTH ENDING: JUNE	
ACCT	Activities	253			
ACCOUNT NUMBER	ACCOUNT DISCRIPTION	ACTUAL PRIOR	ESTIMATE CURRENT YEAR	RECOMMENDED	FINAL ADOPTED
	-	2017	2018 3 Qtr	2018/2019	2018/2019
--702	Salary & Wages - Elected	18,500.00	16,958.33	18,500.00	18,500.00
--703	Salary & Wages - Appointed	3,840.00	3,483.33	3,800.00	3,800.00
--715	Employer's Social Security	1,706.03	1,563.77	1,800.00	1,800.00
--860	Transportation	0.00		50.00	50.00
--900	Printing and Publishing	0.00	212.40	300.00	300.00
--957	Conferences	0.00		100.00	100.00
	Carried Forward:				
TOTAL:		\$24,046.03	\$22,217.83	\$24,550.00	\$24,550.00

Treasurer



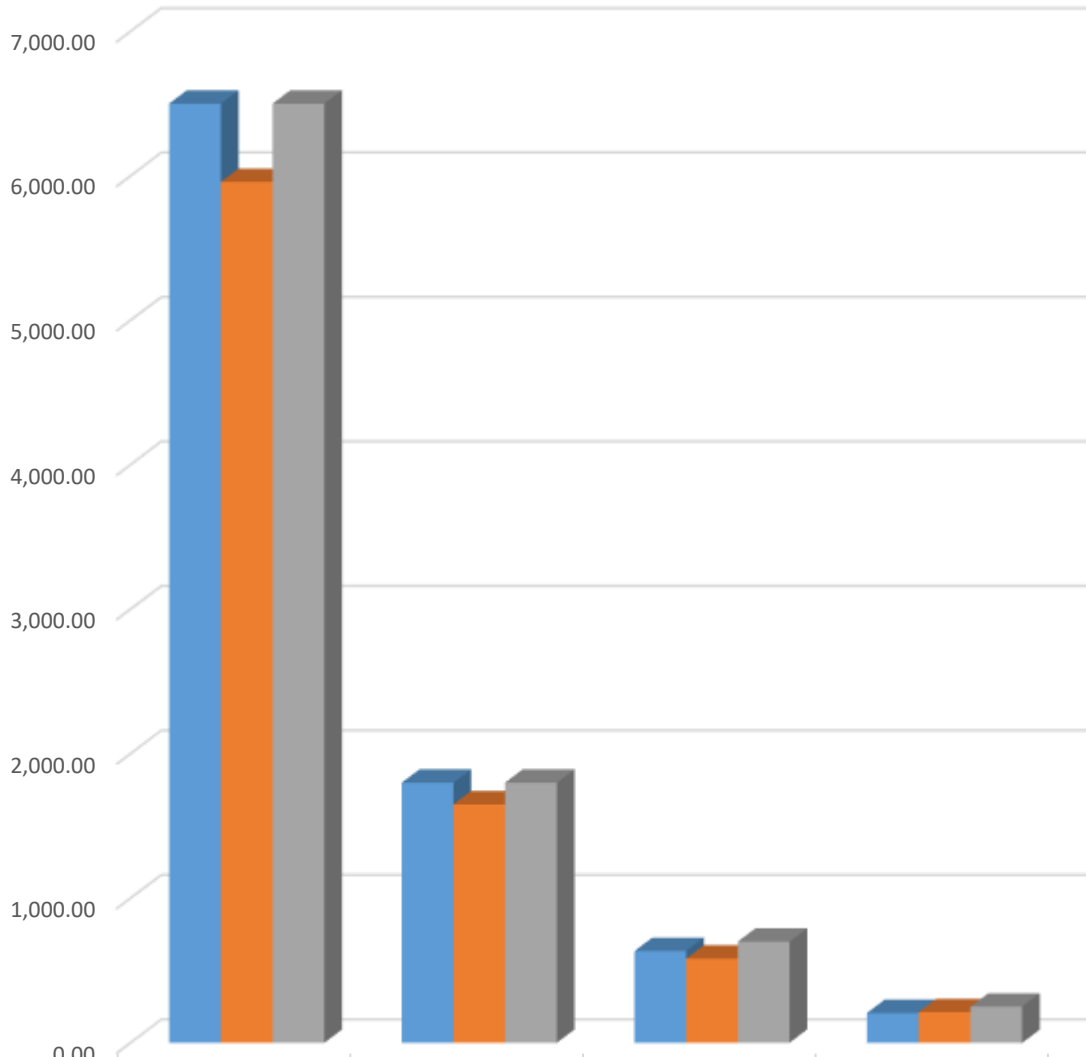
	Salary & Wages - Elected	Salary & Wages - Appointed	Employer's Social Security	Transportation	Printing and Publishing	Conferences
■ 2017	18,500.00	3,840.00	1,706.03	0.00	0.00	0.00
■ 2018 3 Qtr	16,958.33	3,483.33	1,563.77		212.40	
■ 2018/2019	18,500.00	3,800.00	1,800.00	50.00	300.00	100.00

■ 2017 ■ 2018 3 Qtr ■ 2018/2019

SUMMER TAX COLLECTION

WELLS TOWNSHIP					
Subsidiary Disbursement Journal			YEAR:		2019
Expenditures by Tax Collection		GENERAL FUND 101	MONTH ENDING: JUNE		
ACCT	Activities	254			
ACCOUNT NUMBER	ACCOUNT DISCRIPTION	ACTUAL PRIOR	ESTIMATE CURRENT YEAR	RECOMMENDED	FINAL ADOPTED
	-	2017	2018 3 Qtr	2018/2019	2018/2019
--702	Salary & Wages - Elected	6,500.00	5,958.33	6,500.00	6,500.00
--703	Salary & Wages - Appointed	1,800.00	1,650.00	1,800.00	1,800.00
--715	Employer's Social Security	634.89	582.11	700.00	700.00
--900	Printing and Publishing	206.04	212.40	250.00	250.00
	Carried Forward:				
TOTAL:		\$9,140.93	\$8,402.84	\$9,250.00	\$9,250.00

Summer Tax Collection

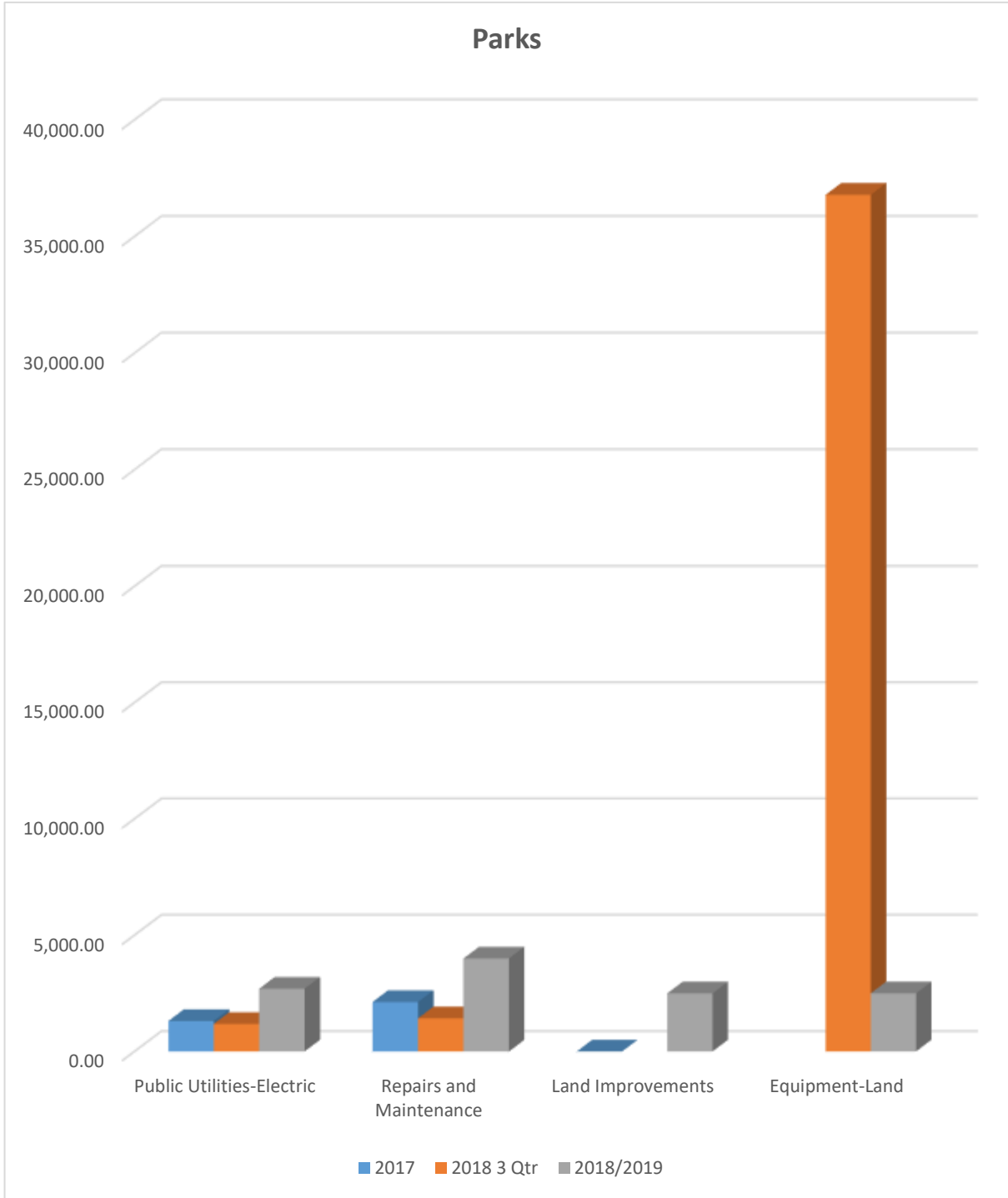


	Salary & Wages - Elected	Salary & Wages - Appointed	Employer's Social Security	Printing and Publishing
■ 2017	6,500.00	1,800.00	634.89	206.04
■ 2018 3 Qtr	5,958.33	1,650.00	582.11	212.40
■ 2018/2019	6,500.00	1,800.00	700.00	250.00

■ 2017 ■ 2018 3 Qtr ■ 2018/2019

PARKS

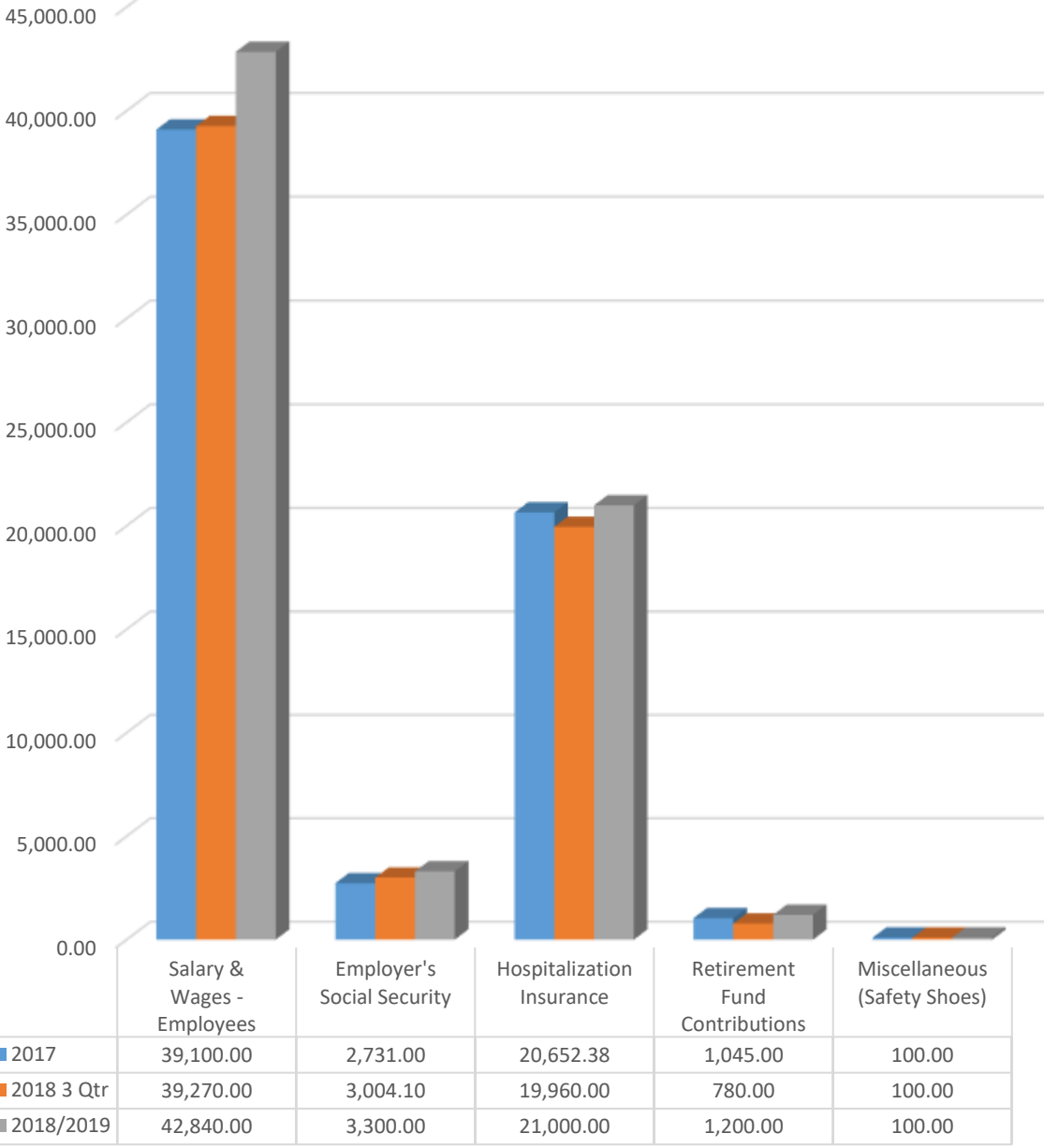
WELLS TOWNSHIP					
Subsidiary Disbursement Journal		YEAR:		2019	
Expenditures by Building & Grounds GENERAL FUND 101 MONTH ENDING: JUNE					
ACCT	Activities	264			
ACCOUNT NUMBER	ACCOUNT DISCRIPTION	ACTUAL PRIOR	ESTIMATE CURRENT YEAR	RECOMMENDED	FINAL ADOPTED
	<u>Parks</u>	2017	2018 3 Qtr	2018/2019	2018/2019
--920	Public Utilities-Electric	1,309.02	1,183.40	2,700.00	2,700.00
--930	Repairs and Maintenance	2,127.19	1,425.94	4,000.00	4,000.00
--974	Land Improvements	0.00		2,500.00	2,500.00
--977	Equipment-Land		36,788.68	2,500.00	2,500.00
	Carried Forward:				
TOTAL:		\$3,436.21	\$39,398.02	\$11,700.00	\$11,700.00



PERSONNEL

Subsidiary Disbursement Journal		YEAR: 2019			
Expenditures by Personnel		GENERAL FUND 101	MONTH ENDING:		JUNE
ACCT	Activities	265			
ACCOUNT NUMBER	ACCOUNT DISCRIPTION	ACTUAL PRIOR	ESTIMATE CURRENT YEAR	RECOMMENDED	FINAL ADOPTED
	<u>Grounds Supervisor</u>	2017	2018 3 Qtr	2018/2019	2018/2019
--704	Salary & Wages - Employees	39,100.00	39,270.00	42,840.00	42,840.00
--715	Employer's Social Security	2,731.00	3,004.10	3,300.00	3,300.00
--716	Hospitalization Insurance	20,652.38	19,960.00	21,000.00	21,000.00
--718	Retirement Fund Contributions	1,045.00	780.00	1,200.00	1,200.00
--956	Miscellaneous (Safety Shoes)	100.00	100.00	100.00	100.00
	Carried Forward:				
TOTAL:		\$63,628.38	\$63,114.10	\$68,440.00	\$68,440.00

Grounds Supervisor

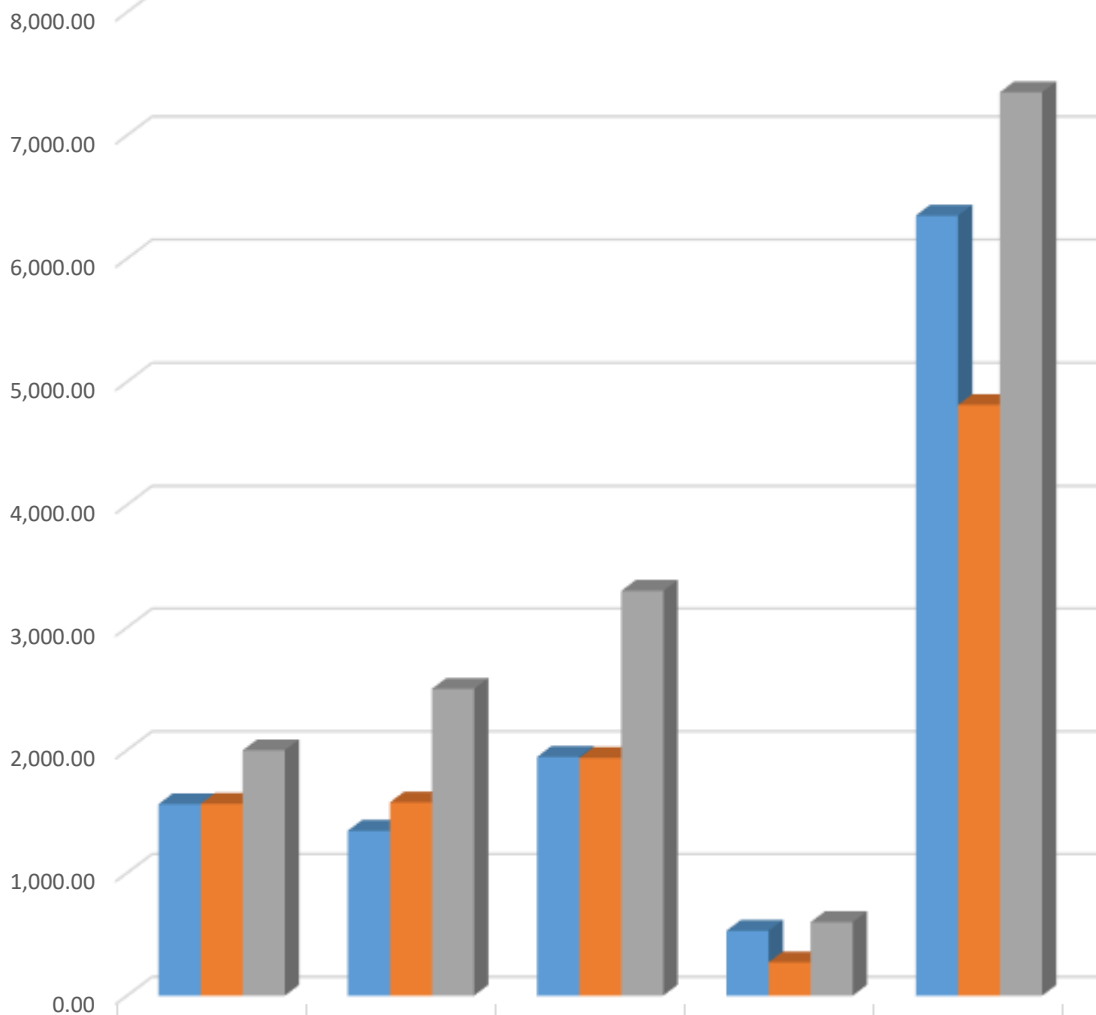


■ 2017 ■ 2018 3 Qtr ■ 2018/2019

BUILDING AND GROUNDS

WELLS TOWNSHIP					
Subsidiary Disbursement Journal		YEAR:		2019	
Expenditures by Building and Grounds		GENERAL FUND 101		MONTH ENDING: JUNE	
ACCT	Activities	265			
ACCOUNT NUMBER	ACCOUNT DISCRIPTION	ACTUAL PRIOR	ESTIMATE CURRENT YEAR	RECOMMENDED	FINAL ADOPTED
	<u>Town Hall</u>	2017	2018 3 Qtr	2018/2019	2018/2019
--850	Communications	1,560.98	1,563.30	2,000.00	2,000.00
--920	Public Utilities-Electric	1,344.38	1,575.27	2,500.00	2,500.00
--921	Public Utilities-Gas	1,946.09	1,937.74	3,300.00	3,300.00
--922	Public Utilities-Water	528.18	271.64	600.00	600.00
--930	Repairs and Maintenance/Custodial	6,348.31	4,811.44	7,350.00	7,350.00
	Carried Forward:				
TOTAL:		\$11,727.94	\$10,159.39	\$15,750.00	\$15,750.00

Building and Grounds

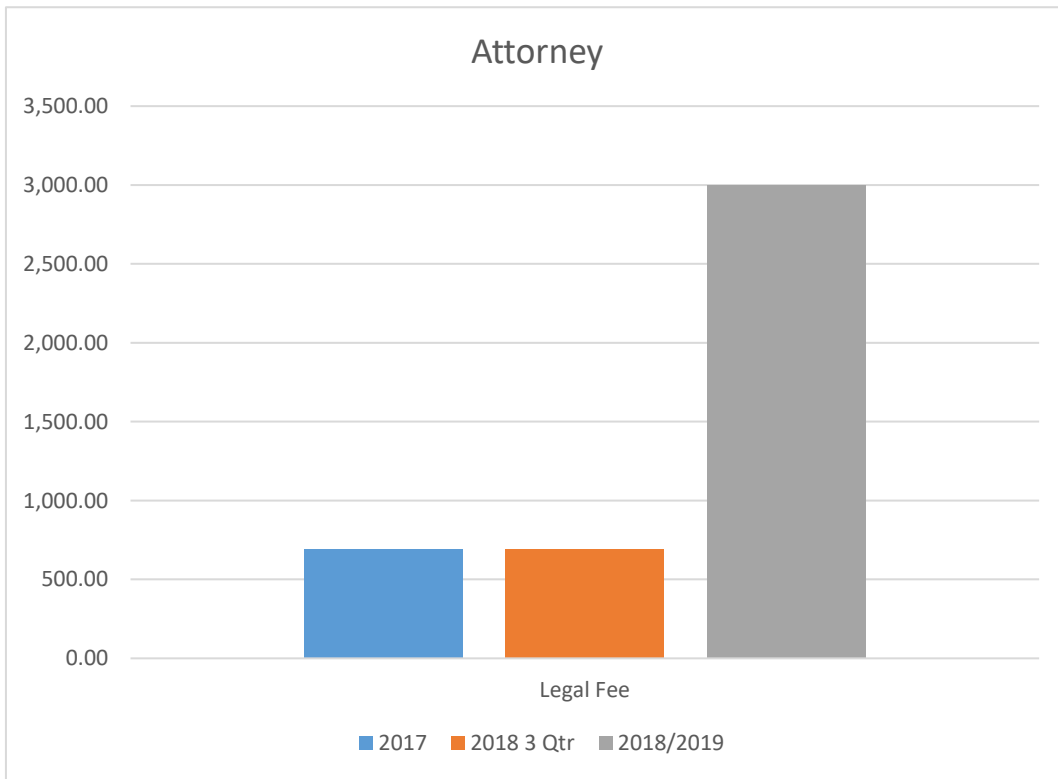


■ 2017	1,560.98	1,344.38	1,946.09	528.18	6,348.31
■ 2018 3 Qtr	1,563.30	1,575.27	1,937.74	271.64	4,811.44
■ 2018/2019	2,000.00	2,500.00	3,300.00	600.00	7,350.00

■ 2017 ■ 2018 3 Qtr ■ 2018/2019

ATTORNEY

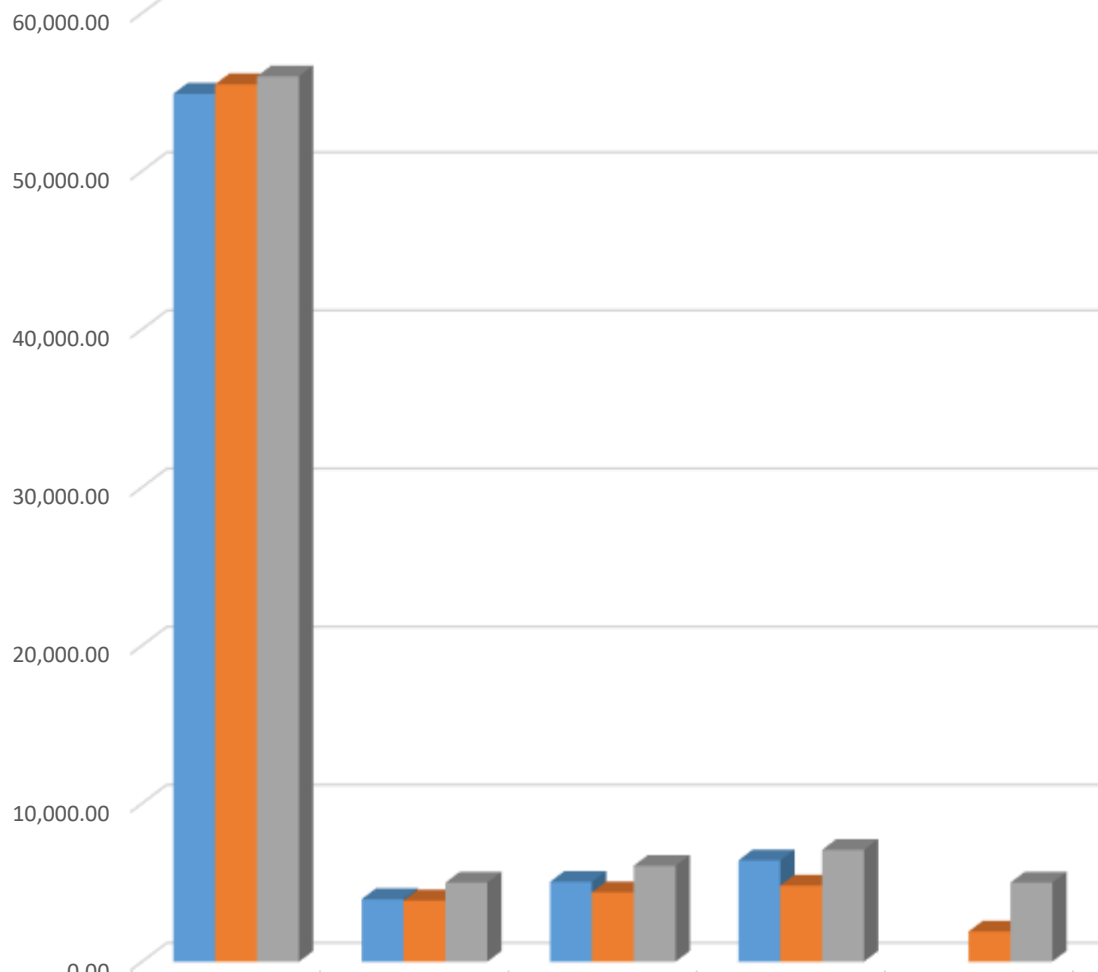
WELLS TOWNSHIP					
Subsidiary Disbursement Journal		YEAR:		2019	
Expenditures by Attorney GENERAL FUND 101 MONTH ENDING: JUNE					
ACCT	Activities	266			
ACCOUNT NUMBER	ACCOUNT DISCRPTION	ACTUAL PRIOR	ESTIMATE CURRENT YEAR	RECOMMENDED	FINAL ADOPTED
	<u>Attorney</u>	2017	2018 3 Qtr	2018/2019	2018/2019
--803	Legal Fee	2,953.34	690.00	3,000.00	3,000.00
	Carried Forward:				
TOTAL:		\$2,953.34	\$690.00	\$3,000.00	\$3,000.00



FIRE PROTECTION

WELLS TOWNSHIP					
Subsidiary Disbursement Journal			YEAR: 2019		
Expenditures by Fire Protection		GENERAL FUND 101		MONTH ENDING: JUNE	
ACCT	Activities	336			
ACCOUNT NUMBER	ACCOUNT DISCRIPTION	ACTUAL PRIOR	ESTIMATE CURRENT YEAR	RECOMMENDED	FINAL ADOPTED
	-	2017	2018 3 Qtr	2018/2019	2018/2019
--801	Professional & Contract Service	54,898.12	55,500.00	56,000.00	56,000.00
--910	Insurance	3,947.00	3,869.00	5,000.00	5,000.00
--930	Repairs and Maintenance	5,047.09	4,383.03	6,060.00	6,060.00
--969	Contributions- Hydrants	6,408.16	4,806.12	7,070.00	7,070.00
--977	Equipment		1,902.00	5,000.00	5,000.00
	Carried Forward:				
TOTAL:		\$70,300.37	\$70,460.15	\$79,130.00	\$79,130.00

Fire Protection



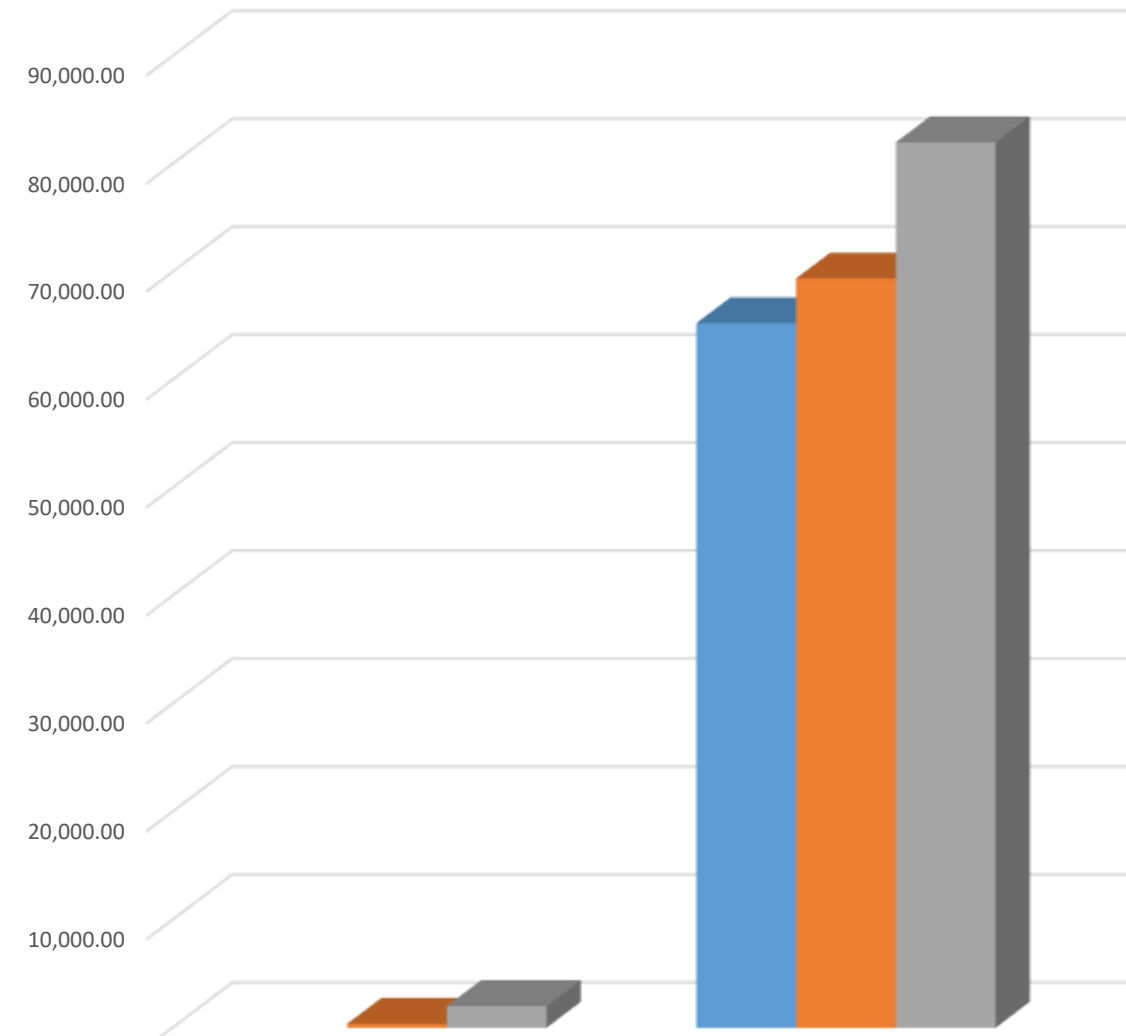
	Professional & Contract Service	Insurance	Repairs and Maintenance	Contributions-Hydrants	Equipment
■ 2017	54,898.12	3,947.00	5,047.09	6,408.16	
■ 2018 3 Qtr	55,500.00	3,869.00	4,383.03	4,806.12	1,902.00
■ 2018/2019	56,000.00	5,000.00	6,060.00	7,070.00	5,000.00

■ 2017 ■ 2018 3 Qtr ■ 2018/2019

HIGHWAYS

WELLS TOWNSHIP					
Subsidiary Disbursement Journal			YEAR: 2019		
Expenditures by Highways		GENERAL FUND 101		MONTH ENDING: JUNE	
ACCT	Activities	446			
ACCOUNT NUMBER	ACCOUNT DISCRIPTION	ACTUAL PRIOR	ESTIMATE CURRENT YEAR	RECOMMENDED	FINAL ADOPTED
	-	2017	2018 3 Qtr	2018/2019	2018/2019
--930	Repairs and Maintenance Street Signs		358.97	2,000.00	2,000.00
--965	Contributions to other funds DCRC	65,241.95	69,381.63	82,000.00	82,000.00
	Carried Forward:				
TOTAL:		\$65,241.95	\$69,740.60	\$84,000.00	\$84,000.00

Highways



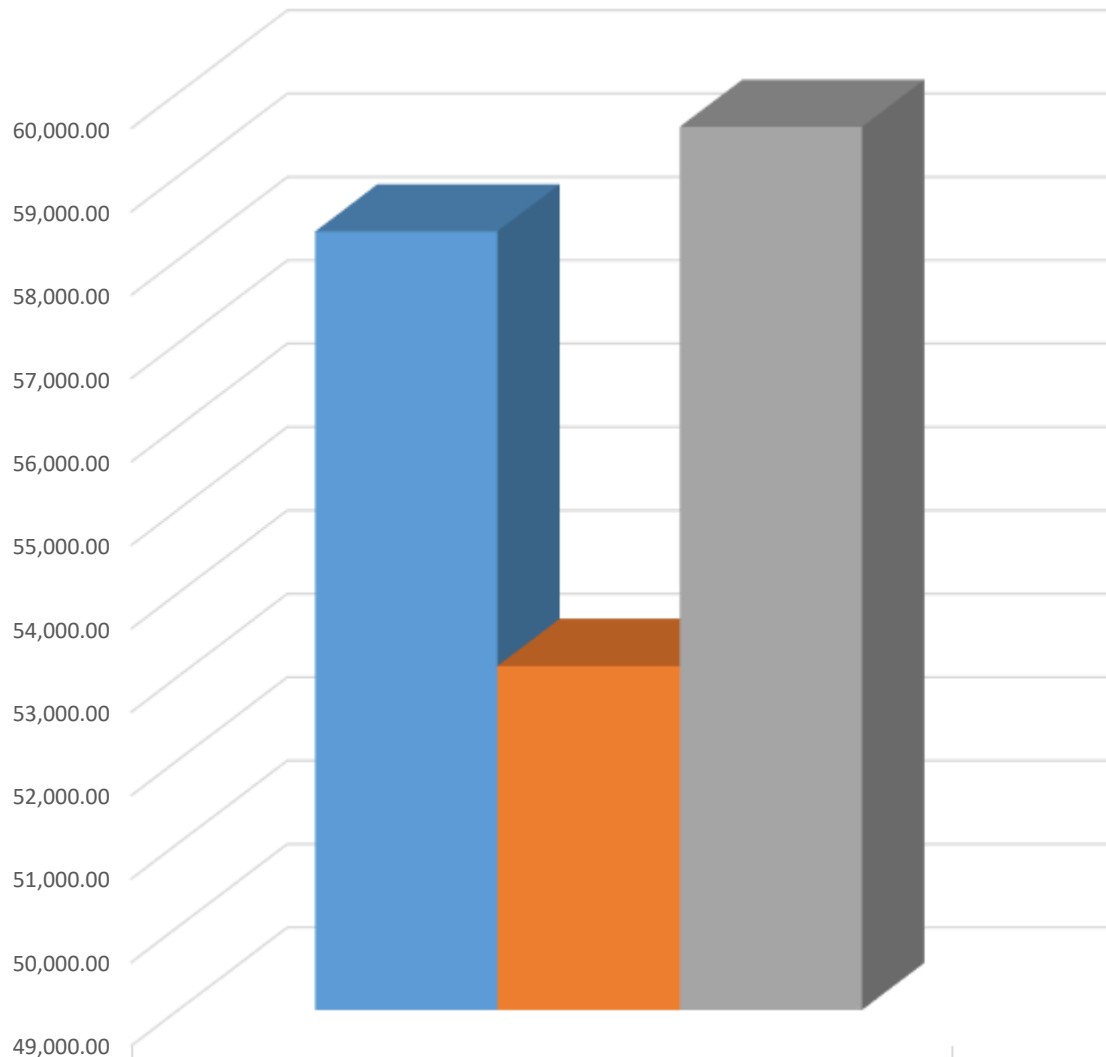
	Repairs and Maintenance Street Signs	Contributions to other funds DCRC
■ 2017		65,241.95
■ 2018 3 Qtr	358.97	69,381.63
■ 2018/2019	2,000.00	82,000.00

■ 2017 ■ 2018 3 Qtr ■ 2018/2019

STREET LIGHTS

WELLS TOWNSHIP					
Subsidiary Disbursement Journal			YEAR: 2019		
Expenditures by Street Lights		GENERAL FUND 101		MONTH ENDING: JUNE	
ACCT	Activities	448			
ACCOUNT NUMBER	ACCOUNT DISCRIPTION	ACTUAL PRIOR	ESTIMATE CURRENT YEAR	RECOMMENDED	FINAL ADOPTED
	-	2017	2018 3 Qtr	2018/2019	2018/2019
448-920	Public Utilities-Electric	58,335.81	53,124.50	59,590.00	59,590.00
	Carried Forward:				
TOTAL:		\$58,335.81	\$53,124.50	\$59,590.00	\$59,590.00

Street Lights



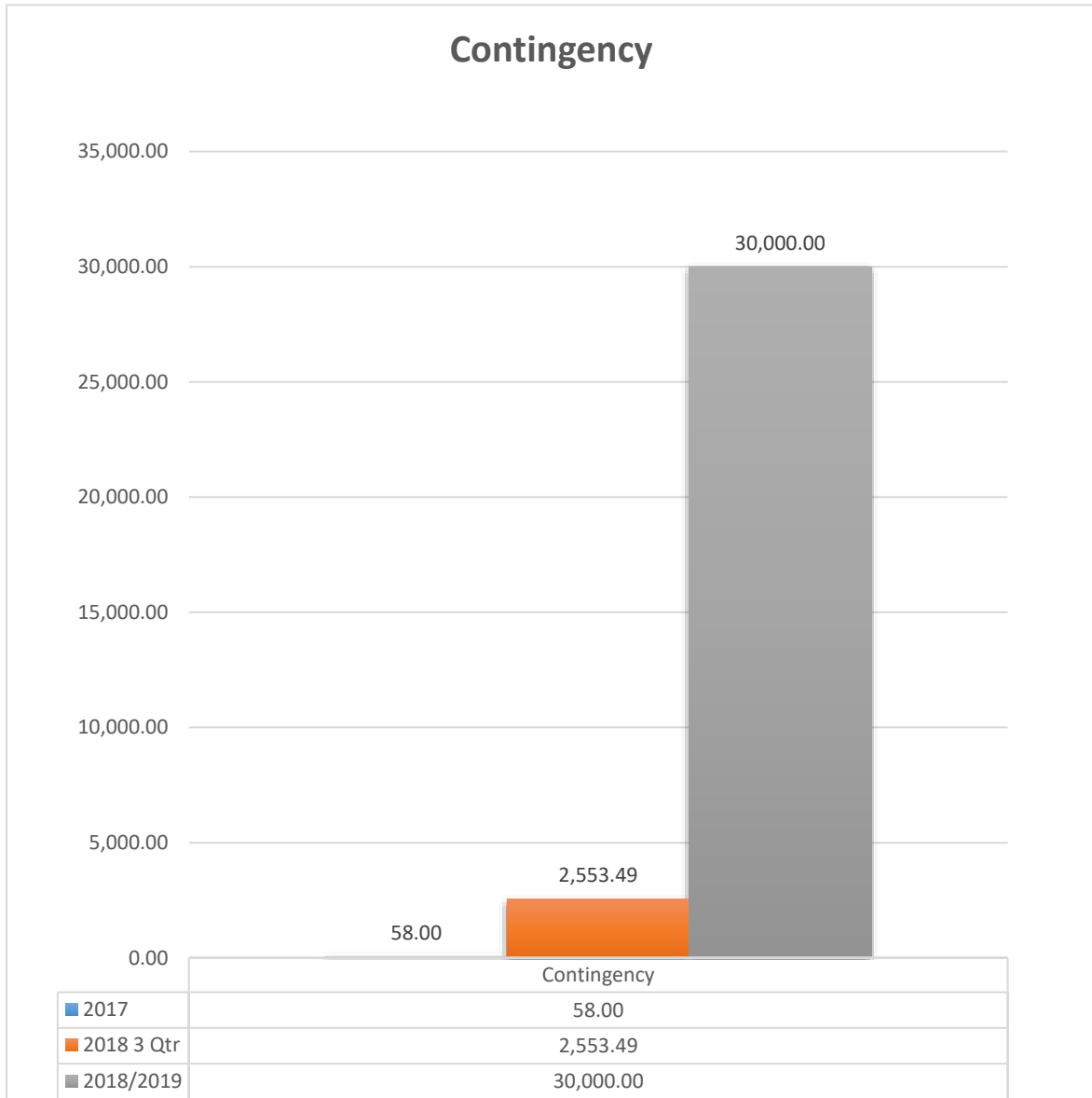
	Public Utilities-Electric
■ 2017	58,335.81
■ 2018 3 Qtr	53,124.50
■ 2018/2019	59,590.00

■ 2017 ■ 2018 3 Qtr ■ 2018/2019

CONTNGENCY

WELLS TOWNSHIP					
Subsidiary Disbursement Journal			YEAR: 2019		
Expenditures by Contingency		GENERAL FUND 101		MONTH ENDING: JUNE	
ACCT	Activities	890			
ACCOUNT NUMBER	ACCOUNT DISCRIPTION	ACTUAL PRIOR	ESTIMATE CURRENT YEAR	RECOMMENDED	FINAL ADOPTED
	-	2017	2018 3 Qtr	2018/2019	2018/2019
--967	Contingency	58.00	2,553.49	30,000.00	30,000.00
	Carried Forward:				
TOTAL:		\$58.00	\$2,553.49	\$30,000.00	\$30,000.00

Contingency



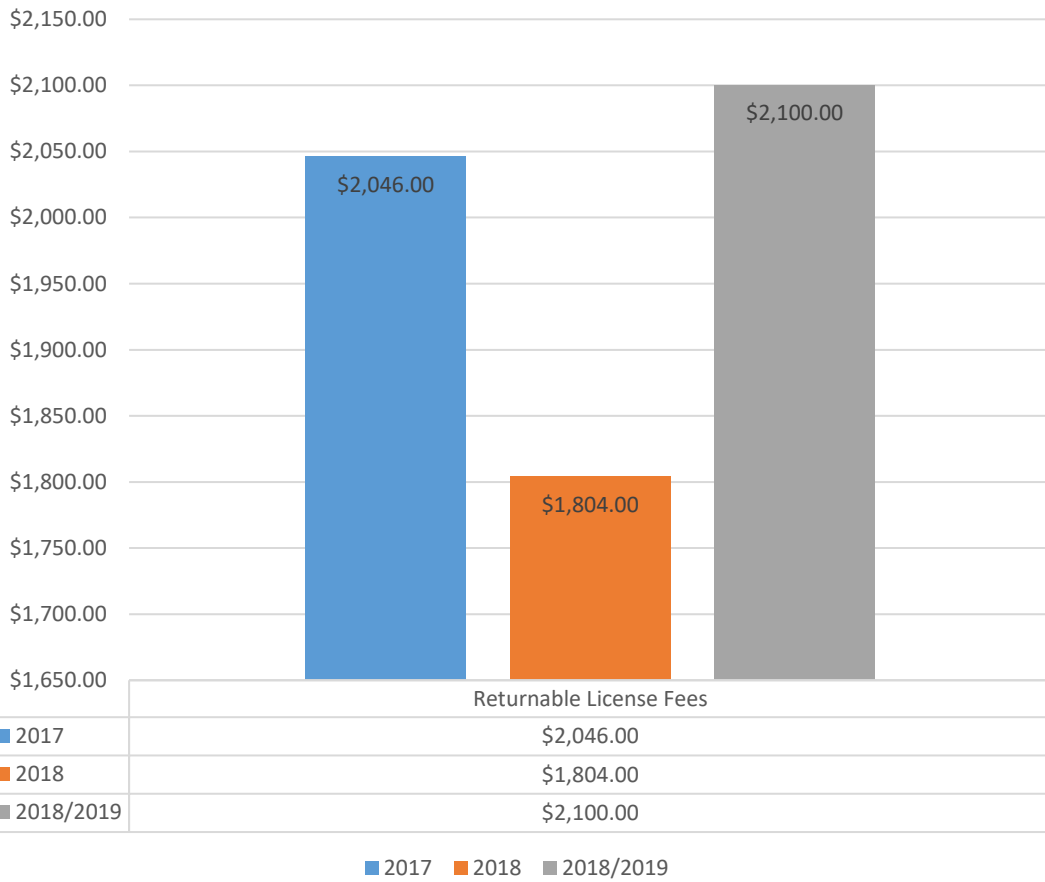
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Special Revenue Fund

LIQUOR REVENUES

WELLS TOWNSHIP					
Subsidiary Disbursement Journal			YEAR:		2019
Revenues	Liquor Fund	SPECIAL REVENUE FUND		MONTH ENDING: JUNE	
ACCT	Activities	212			
ACCOUNT NUMBER	ACCOUNT DISCRIPTION	ACTUAL PRIOR	ESTIMATE CURRENT YEAR	RECOMMENDED	FINAL ADOPTED
	-	2017	2018	2018/2019	2018/2019
212-451	Returnable License Fees	\$2,046.00	\$1,804.00	\$2,100.00	\$2,100.00
	Carried Forward:				
TOTAL:		\$2,046.00	\$1,804.00	\$2,100.00	\$2,100.00

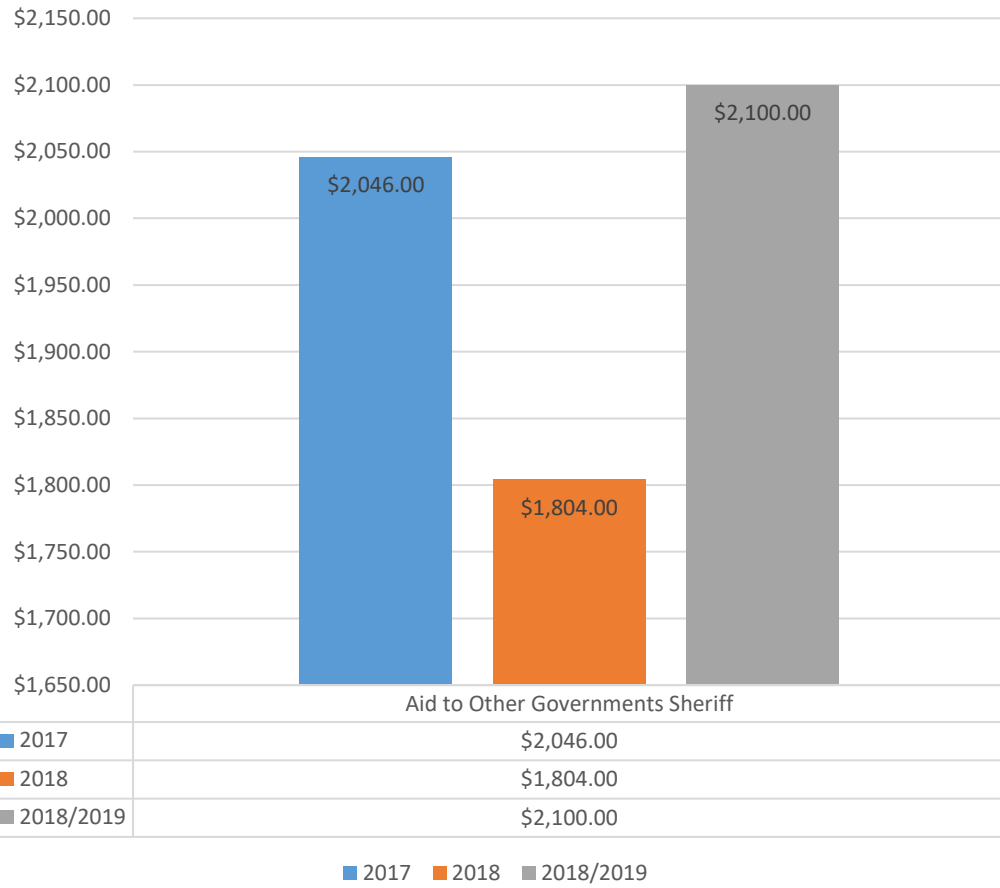
Liquor Fund Revenues



LIQUOR LAW ENFORCEMENT

WELLS TOWNSHIP					
Subsidiary Disbursement Journal		YEAR:		2019	
Expenditures by		DEBT SERVICE FUND		MONTH ENDING: JUNE	
ACCT	Activities	212			
ACCOUNT NUMBER	ACCOUNT DISCRIPTION	ACTUAL PRIOR	ESTIMATE CURRENT YEAR	RECOMMENDED	FINAL ADOPTED
	<u>Liquor Law Enforcement</u>	2017	2018	2018/2019	2018/2019
212-950	Aid to Other Governments Sheriff	\$2,046.00	\$1,804.00	\$2,100.00	\$2,100.00
	Carried Forward:				
TOTAL:		\$2,046.00	\$1,804.00	\$2,100.00	\$2,100.00

Liquor law Enforcement

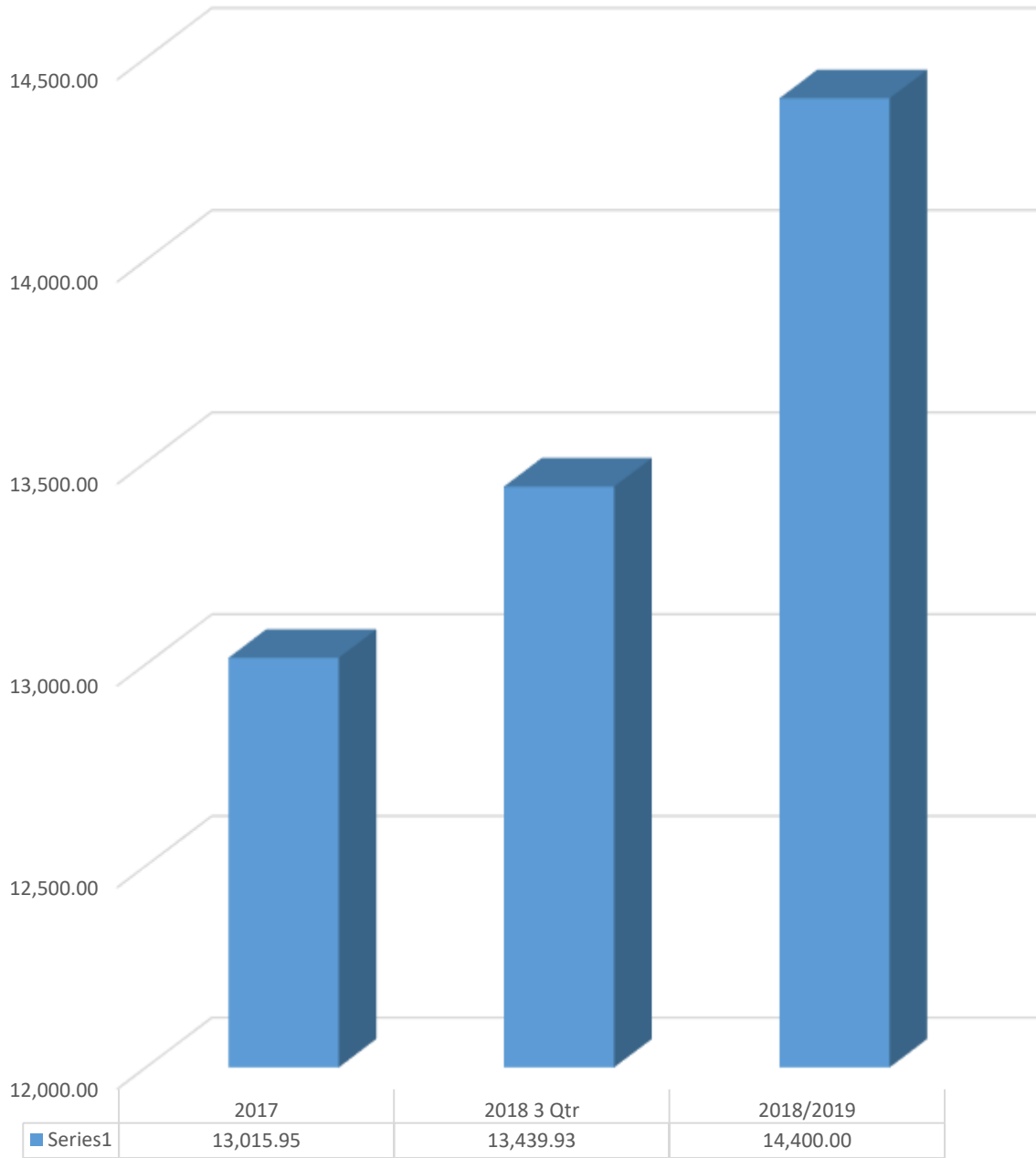


Special Assessment Fund

SUBDIVISION REVENUES

WELLS TOWNSHIP					
Subsidiary Disbursement Journal			YEAR:		2019
Revenues From Subdivisions		GENERAL FUND 101	MONTH ENDING: JUNE		
ACCT	Activities	861			
ACCOUNT NUMBER	ACCOUNT DISCRPTION	ACTUAL PRIOR	ESTIMATE CURRENT YEAR	RECOMMENDED	FINAL ADOPTED
	-	2017	2018 3 Qtr	2018/2019	2018/2019
861-920	Revenues from Lake Bluff, Deblak, Oak Park, Lake bluff Hills, Degreand Gafner & Maplewood Subdivisions	13,015.95	13,439.93	14,400.00	14,400.00
	Carried Forward:				
TOTAL:		\$13,015.95	\$13,439.93	\$14,400.00	\$14,400.00

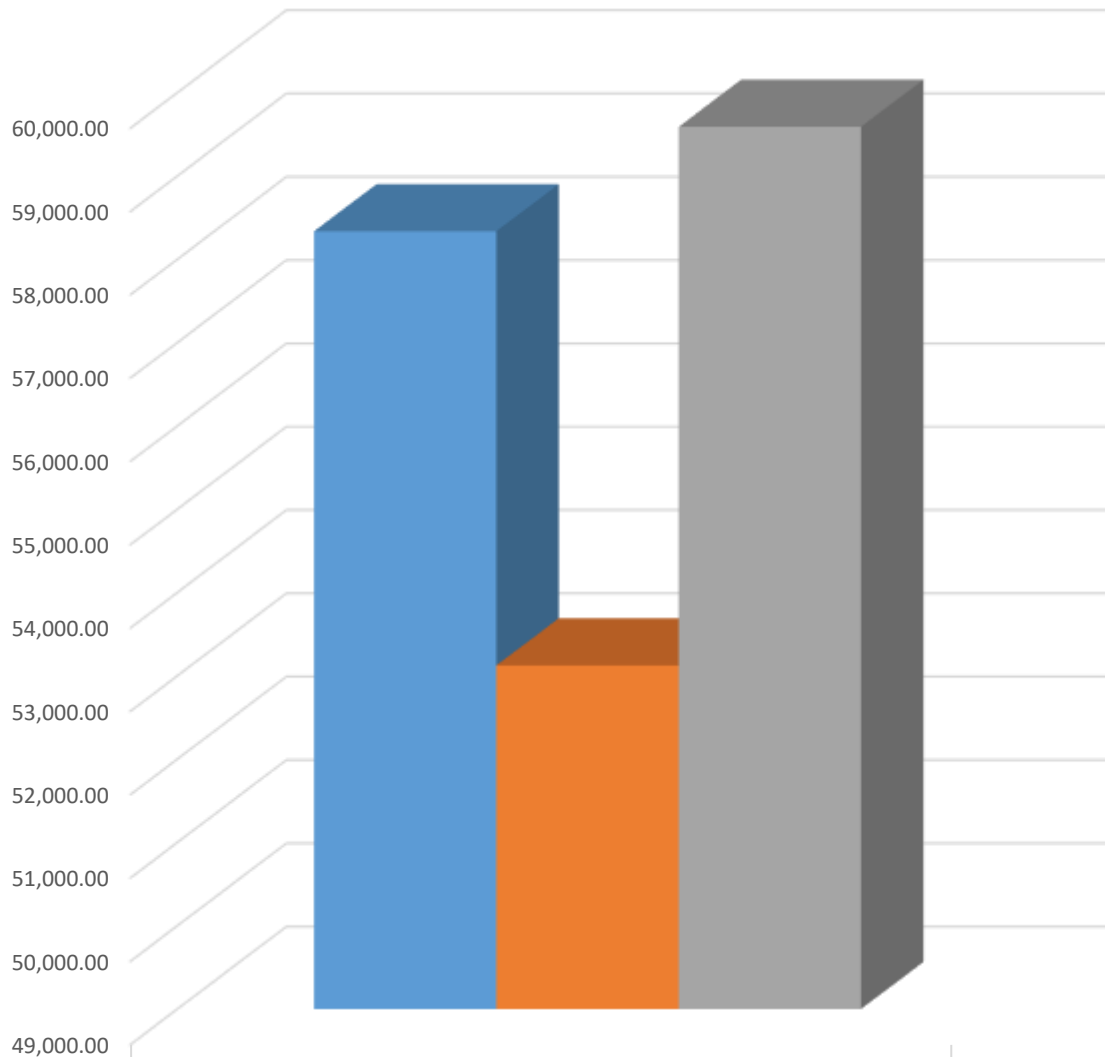
Revenues From Subdivisions



STREET LIGHTS

WELLS TOWNSHIP					
Subsidiary Disbursement Journal				YEAR:	
2019		GENERAL FUND 101		MONTH ENDING: JUNE	
Expenditures by Street Lights					
ACCT	Activities	448			
ACCOUNT NUMBER	ACCOUNT DISCRIPTION	ACTUAL PRIOR	ESTIMATE CURRENT YEAR	RECOMMENDED	FINAL ADOPTED
	-	2017	2018 3 Qtr	2018/2019	2018/2019
448-920	Public Utilities-Electric	58,335.81	53,124.50	59,590.00	59,590.00
	Carried Forward:				
TOTAL:		\$58,335.81	\$53,124.50	\$59,590.00	\$59,590.00

Street Lights



Public Utilities-Electric	
■ 2017	58,335.81
■ 2018 3 Qtr	53,124.50
■ 2018/2019	59,590.00

■ 2017 ■ 2018 3 Qtr ■ 2018/2019

GLOSSARY/ACRONYMS

Accrual Accounting

A basis of accounting in which revenues are recognized in the accounting period in which they are earned, and expenses recognized in the period in which they are incurred, regardless of the timing of related cash flows.

Activity

A department or grouping of accounts with a similar purpose. The Township budget is adopted by activity.

Ad Valorem Tax

The tax levied on real and personal property according to the property's taxable value and the tax rate (millage) in effect.

Appropriation

Legal authorization granted by the Township Board to spend money for specific purposes.

Assigned Fund Balance

An amount that is intended to be used by the Board for a specific purpose or purposes.

Balanced Budget

When revenues plus appropriated fund balances equal or exceed expenditures. The State of Michigan requires a balanced budget.

Budget

A plan of financial activity for a specified period of time indicating all planned revenues and expenditures for the period. It is adopted by the Township Board prior to the beginning of the time period.

Capital Improvement

Public improvements over and above normal operating expenditures for the purchase, construction, or replacement of physical assets of the community. Includes extension of sewer lines, park improvements.

Capital Outlay

Purchase of capital assets, defined by Township policy as being tangible real and personal property that is expected to have a useful life of more than one year and has a value of at least \$5000. Includes the cost of land, buildings, improvements, vehicles, machinery and equipment.

Cash Basis of Accounting

Transactions or events are recognized when cash amounts are received or disbursed.

COCS

Cost of Community Services - The impacts of various land uses, including residential and agricultural lands, on a municipality's budget

Committed Fund Balance

The portion of Fund Balance which has been constrained as to its use for a specific purpose by action of the Township Board.

Deficit

When fund liabilities and fund balance are greater than fund assets.

Department

A major organization of the Township that manages an operation or group of related activities.

Fiduciary Funds

Used to hold or manage financial resources as an agent for others. No budget is adopted for Fiduciary Funds.

Fiscal Year

The Township's fiscal year is the same as the calendar year - January 1 through December 31.

Fund

A grouping of related accounts that are used to maintain control over resources that have been segregated for specific activities or objectives.

Fund Accounting

The Township's accounting uses funds to report on financial position and operations. It is designed to demonstrate legal compliance and to separate transactions for specific government functions.

Fund Balance

Excess of fund assets over fund liabilities in a governmental fund. Fund balance is classified as either non-spendable, restricted, committed, assigned or unassigned.

Fund Classification

There are two categories of funds in the budget: governmental and proprietary.

GAAP

Generally Accepted Accounting Principles - The conventions, rules and procedures for accepted accounting practice. Financial Statements are prepared according to GAAP.

GASB

Governmental Accounting Standards Board - Body which sets financial reporting standards for state and local governments.

General Fund

The major governmental fund used to account for everything that is not required to be accounted for in a separate fund.

GFOA

Government Finance Officers Association - The professional association of state/provincial and local finance officers in the United States and Canada, serving the public finance profession since 1906, dedicated to the sound management of government financial resources.

Governmental Funds

Used to account for functions of the Township that are principally supported by taxes and intergovernmental revenues. The Township's governmental funds are the General Fund and four special revenue funds.

Headlee Amendment

Statute which places an upper limit on the total amount of property taxes collected in a fiscal year. If the assessments on existing property increase by more than the prior year's consumer price index, the millage rate must be reduced. The Headlee Amendment limitation may be waived only by a vote of the electorate.

IFT

Industrial Facilities Tax - A tax incentive (50% reduction) to manufacturers for renovation and expansion of aging facilities, building of new facilities, and to promote establishment of high tech facilities. The incentive may be granted for up to 12 years.

Infrastructure

Long-lived capital assets that are normally stationary. Includes sewers, sidewalks, streets, streetlights.

Modified Accrual Accounting

A basis of accounting in which revenues are recognized when they become both measurable and available. Available means collectible within the current period or soon thereafter. Expenditures are recognized when the liability is incurred, except for debt payments which are recognized when they are due.

NMTP

Non-Motorized Transportation Plan – A plan to create connections to nearby communities and important destination points with a connected internal network of sidewalks and shared-use paths and bikeways.

Non-spendable Fund Balance

The portion of fund balance that is not available for spending, such as prepaid items.

Operating Budget

The authorized revenues and expenditures for the day to day operation of the Township. The operating budget is typically for one year, from July to June and includes personnel costs, supplies, and other services/charges.

Other Financing Source

Increases in current financial resources that are reported separately from revenues. Loan proceeds and transfers from other funds are reported as other financing sources.

Other Financing Use

Decreases in current financial resources that are reported separately from expenditures. A transfer to another fund is another financing use.

Other Services/Charges

Expenditures which include professional services, utilities, training, etc.

Personnel Costs

Includes payroll and fringe benefits.

Proposal A

Limits the increase on an individual property's taxable value to the inflation rate or 5 percent, whichever is lower. When the property is sold, the taxable value becomes the State Equalized Value for that year.

Proprietary Funds

Funds that focus on the determination of operating income, changes in net assets, financial position, and cash flows. Enterprise and internal service funds are proprietary funds.

Restricted Fund Balance

Portion of Fund Balance which can only be spent for specific purposes stipulated by outside resource providers or legislation.

Revenues

An increase in fund financial resources, other than from inter-fund transfers and debt issue proceeds.

SAD

Special Assessment District

Special Assessments

A levy made against certain properties to defray all or part of the cost of a specific capital improvement deemed to benefit primarily those properties.

Special Revenue Funds

Used to account for the proceeds of specific revenue sources (other than sources for major capital projects) that are legally restricted to expenditures for specific purposes. Michigan Compiled Law requires the Township to adopt a budget for special revenue funds. The Township's Special Revenue Funds are the Fire Fund, the Police Fund, the Fire Equipment, Training & Apparatus Fund, and the Water Improvement Fund.

State Equalized Value (SEV)

The assessed value multiplied by a factor as determined by the Michigan State Tax Commission to ensure an assessment level of 50 percent of market value.

State Shared Revenue

A portion of the 6% sales tax returned to the Township, based on per capita taxable value, population and relative tax effort.

Taxable Value

The value upon which the property tax is levied. It is determined by multiplying the prior year's taxable value by the current year's cost-of living index. When the property changes ownership, the SEV becomes the taxable value for that year.

Transfers In/Out

A transfer between funds. For example, the General Fund transfers money to the Fire Fund to support its activities.

Unassigned Fund Balance

The remaining portion of Fund Balance that is not constrained for a specific purpose. It can serve as a measure of available financial resources. Unassigned fund balance can only be reflected in the General Fund.