

Treasurer's Report reflects
bank account balances

Treasurer's Report

NOVEMBER 2021

#101 General Fund	General Fund Huntington	\$ 991,973.28	***	
#203 Metro Authority	Huntington Bank	\$ 51,739.12		
#206 Fire Fund	Huntington Bank	\$ 602,353.48		
#207 Police	Huntington Bank	\$ 557.80	***	
#212 Liquor Control Fund	Huntington Bank			\$ 3,434.20
#590 Sewer CD Mat May 2018	Sewer Huntington	\$ 530,241.43		
#591 Timberlee H20	Huntington Bank	\$ 397,685.31		
#592 Greilickville H20	Huntington Bank	\$ 136,868.93		
#594 Marina	Marina Huntington	\$ 481,644.99		
#701 Trust & Agency	Huntington Bank	\$ 1,455.49		
#703 Current Tax	Huntington Bank	\$ 44,824.78		
#815 E. Timberwoods	Huntington Bank	\$ 29,732.05		
#816 GSAD Receivable	Savings Huntington	\$ 82,074.76		-\$ 34,202.27
#817 Sblue & Old Orch	Huntington Bank	\$ 3,027.00		\$ 15,887.26
#818 Old Orchard	Huntington Bank	\$ 4,752.37		-\$ 13,321.50
#820 Maintenance E.R. Rds	Huntington Bank	\$ 9,671.18		-\$ 3,634.50
#821 Maintenance S.B. Rds	Huntington Bank	\$ 11,252.39		
#861 Bayview Estates Lights	Huntington Bank	\$ 2,296.20		
	TOTAL	\$ 3,382,150.56		

INVESTMENT ACCOUNTS CD's	PURCHASED AMOUNT	PRIOR MONTH VALUE	CURRENT VALUE	EST MONTHLY INT	PAID INTEREST
#101 Goldman Sachs	\$200,000.00		\$ 200,280.00	\$ 280.00	
#101 SYNCHRONY BK	\$202,000.00		\$ 202,000.00	\$ 0.00	
#101 FIDELITY GOV MMKT DAILY		\$ 623.06	\$ 627.73	\$ 4.67	\$4.67
#590 Ally Bank	\$250,000.00		\$ 253,532.50	\$ 3,532.50	
#590 Morgan Stanley	\$150,000.00		\$ 152,589.00	\$ 2,589.00	
#590 Flagstar Bank	\$250,000.00		\$ 249,367.50	-\$ 632.50	
#590 BMW BK	\$131,000.00		\$ 130,912.23	-\$ 87.77	
		\$ 959.40	\$ 962.44	\$ 3.04	\$3.04
BOND INTEREST	\$ 150,000.00				
#594 Dreyfus MMKT	\$ 250,000.00		\$ 249,350.00	-\$ 650.00	
BOND INTEREST		\$ 157,326.46	\$ 157,381.84	\$ 55.38	\$55.38

\$1,583,000.00	TOTAL	\$ 1,597,003.24	\$ 5,094.32	\$63.09
	GRAND TOTAL	\$ 4,979,153.80		

Connie M. Preston, Clerk


Chris Mikowski, Treasurer

To: Elmwood Township Board

From: Sarah Clarren, Planner/Zoning Administrator

RE: November 2021 Planning and Zoning Report

Land Use Permits:

	Nov. 2021	October 2020	Year to Date 2021	Year to Date 2020
Single Family Dwelling	1	1	20	24
Attached SFD	0	0	0	2
Accessory Building	2	0	9	7
AG Building	0	0	0	5
Residential Addition	0	2	7	11
Deck	0	1	9	8
Sign	0	0	2	0
Commercial	0	0	0	3
Misc.	0	0	5	6
Total Permit	3	4	58	66
Fees Collected	\$916.10	\$265.84	\$4,709.70	\$4,522.33

Zoning Board of Appeals:

Past Meeting

- November 10th – 1 application.
- December 1st meeting cancelled due to no matters.

Future Meeting - TBD based on applications.

Planning Commission:

Past Meeting

- November 9th
 - SPR #2021-10 (Discovery Pier) – approved the Site Plan for Phase I of the previously approved Planned Development.
 - Discussion on Township Board's motion to direct the Planning Commission as soon as possible to remove STR's from subdivisions in Greilickville neighborhoods using an overlay district or amendment to the zoning districts. Commission determined to hold off on discussion until at least January in order to determine what happens in the Legislature and to have further information on where the properties that submitted STR applications are located.

Future Meeting

- December 14th
 - SU/SPR# 2021-09 **Introduction-** West Shore Marina
 - Informal Review of Proposed Project Concept at Timberlee Hills

**CHARTER TOWNSHIP OF ELMWOOD
SPECIAL BOARD MEETING
NOVEMBER 5, 2021 IN THE TOWNSHIP HALL**

Call to Order:

Supervisor Shaw called the meeting to order at 10:00 a.m.

Pledge of Allegiance:

Supervisor Shaw led the Pledge of Allegiance.

Roll Call:

Present: Jeff Shaw, Connie Preston, Terry Lautner, Deb Allen, Dave Darga, Chris Mikowski and Jim O'Rourke

Excused: None

Public Comment: None

2022 Budget Work Session

Clerk Preston presented the preliminary numbers for the 2022 budget. Salaried wages were calculated with a 6% cost of living increase with adjustments made to the FICA and retirement contributions. Department budgets with hourly workers were calculated with a 20% increase in the wage line in order to compete with the job market. A new wage scale will need to be developed early next year. Revenue Line 476.2 was added for short term rental license fees. The fund equity contribution in the general fund is to cover the costs of the pavilion remodel paid for by ARPA funds and the addition to the Township Hall which will use either ARPA funds or the fund balance.

The fire fund hourly wages were calculated with a 10% increase. The fund equity contribution for the fire fund is to cover the cost of the sidewalk repairs and the roof replacement. If the roof is actually replaced this month, the Clerk will bring back an amendment for the current budget.

The Board reviewed the remainder of the departments with no major changes.

Public Comment

None

Adjournment

Supervisor Shaw adjourned the meeting at 11:40 a.m.

**CHARTER TOWNSHIP OF ELMWOOD
REGULAR BOARD MEETING
NOVEMBER 8, 2021
IN THE TOWNSHIP HALL**

Call to Order:

Supervisor Shaw called the meeting to order at 6:00 p.m.

Pledge of Allegiance:

Supervisor Shaw led the Pledge of Allegiance.

Roll Call:

Present: Jeff Shaw, Connie Preston, Terry Lautner, Jim O'Rourke, Dave Darga, Chris Mikowski, and Deborah Allen

Excused: None

Declaration of Conflict of Interest:

None

Public Comment

None

Consent Calendar:

Department Reports:

Treasurer
Planning/Zoning
Harbormaster
Fire

Committee Reports:

Minutes:

9-30-2021

10-11-2021

Post Audit Invoices 10-18-21 through 11-5-21

MOTION BY TRUSTEE ALLEN, SECONDED BY TRUSTEE O'ROURKE TO APPROVE THE CONSENT CALENDAR AS PRESENTED. The motion passed unanimously by a voice vote.

Agenda Approval

MOTION BY CLERK PRESTON, SECONDED BY TRUSTEE LAUTNER TO APPROVE THE AGENDA AS PRESENTED. The motion passed unanimously by a voice vote.

Supervisor Remarks

Supervisor Shaw submitted a written report and added that 67 applications for short term rental licenses were submitted. He also informed the Board that the contract with the builder for the hall addition was sent to our attorney for review.

Trustee Remarks

Trustee O'Rourke asked for confirmation that drivers are checked off on the tractor and plow. Trustee Lautner wondered if \$3100.00 was what we expected for the old fire truck and Supervisor Shaw replied that we had no idea.

Engineer's Report

Engineer Brian Sousa said that the fire station roof was still on the schedule for next week.

Other Officer Remarks

Fire Chief Keith Tampa reviewed his submitted report and stated that October was the busiest month ever.

Pete Moon reported that the marina gates are closed but not locked.

Communications from the Clerk

None

OLD BUSINESS

None

NEW BUSINESS**Brewery Creek Parking Proposal**

MOTION BY TRUSTEE O'ROURKE, SECONDED BY TRUSTEE DARGA TO GO AHEAD WITH THE WADE TRIM PROPOSAL OF \$33,000.00 FOR THE BREWERY CREEK PARKING LAYOUT. The motion passed unanimously by a voice vote.

Amended Recycling Agreement

MOTION BY CLERK PRESTON, SECONDED BY TRUSTEE O'ROURKE TO AUTHORIZE THE SUPERVISOR TO SIGN THE AMENDED RECYCLING AGREEMENT WITH LEELANAU COUNTY. The motion passed unanimously by a voice vote.

TC Whiskey Request to Establish an Industrial Development District and Commercial Rehabilitation District

Chris Fredrickson, owner of TC Whiskey, explained the request to establish two new districts. The Commercial Rehabilitation District would freeze taxes for up to ten years on the new construction for the visitor's center. The Industrial Development District would abate 50% of taxes for up to twelve years on the barrel storage warehouse. These districts would allow for the growth and prosperity of this project which is a very costly endeavor.

MOTION BY TRUSTEE ALLEN, SECONDED BY TRUSTEE DARGA TO SCHEDULE THE PUBLIC HEARINGS FOR THE IDD AND CRD FOR DECEMBER 13, 2021. The motion passed unanimously by a voice vote.

Re-Adopt Ordinance 2021-4 RR

MOTION TO ADOPT ORDINANCE 2021-4, A ZONING ORDINANCE AMENDMENT TO AMEND SECTION 7.2.3, STANDARDS AND REQUIREMENT FOR APPROVAL, PLANNED DEVELOPMENT APPROVAL IN THE RURAL RESORT DISTRICT RELATED TO ACCESSORY USES. The motion passed unanimously by a voice vote.

Granicus Quote for Additional Services for STR Monitoring

MOTION BY CLERK PRESTON, SECONDED BY TRUSTEE DARGA TO CONTRACT WITH GRANICUS FOR 24/7 HOTLINE AND COMPLIANCE MONITORING FOR SHORT TERM RENTALS. The motion passed unanimously by a voice vote.

Marina Rates Review

MOTION BY TRUSTEE LAUTNER, SECONDED BY TRUSTEE ALLEN TO ADOPT RATE SCHEDULE 2 FOR SLIP FEES AND LEVEL G FOR TRANSIENTS FOR 2022 AND RAISE TO RATE 1 AND LEVEL G FOR 2023. The motion passed 6-1 by a roll call vote with Trustee O'Rourke voting no.

MOTION BY TRUSTEE ALLEN, SECONDED BY CLERK PRESTON TO INCREASE MOORING FEES BY 10%. The motion passed 6-1 by a voice vote with Trustee Darga voting no.

Schedule Budget Public Hearing

MOTION BY CLERK PRESTON, SECONDED BY TRUSTEE O'ROURKE TO SCHEDULE THE BUDGET PUBLIC HEARING FOR DECEMBER 13, 2021 AT 6:00 P.M. The motion passed unanimously by a voice vote.

Personnel Committee Recommendation/Leave of Absence Request

MOTION BY TRUSTEE LAUTNER, SECONDED BY TRUSTEE DARGA TO APPROVE THE LEAVE OF ABSENCE FOR A FIREFIGHTER/EMT. The motion passed unanimously by a voice vote.

PAYMENT OF INVOICES

MOTION BY TRUSTEE DARGA, SECONDED BY CLERK PRESTON TO PAY THE INVOICES IN THE AMOUNT OF \$103,370.59. The motion passed unanimously by a voice vote.

PUBLIC COMMENT

None

Adjournment

Supervisor Shaw adjourned the meeting at 7:14 p.m.

DRAFT

Check Register Report

Date: 12/07/2021
Time: 11:07 am
Page: 1

ELMWOOD TOWNSHIP

BANK:

Check Number	Check Date	Status	Void/Stop Date	Reconcile Date	Vendor Number	Vendor Name	Check Description	Amount
Checks								
36061	11/22/2021	Reconciled		12/06/2021	A127	AT&T MOBILITY	ACCT#287303700094	152.92
36062	11/22/2021	Reconciled		12/06/2021	B111	BLUECROSS BLUESHIELD OF MI	GROUP 007015150710 0000	565.14
36063	11/22/2021	Printed			C029	CHARTER COMMUNICATIONS	ACCT#8245 12 895 0008281	517.50
36064	11/22/2021	Reconciled		12/06/2021	C010	CHERRYLAND ELECTRIC COOP	ACCT#9902700	115.14
36065	11/22/2021	Reconciled		12/06/2021	C040	CONSUMERS ENERGY	ACCT#1000 2967 1540	2,548.94
36066	11/22/2021	Printed			M020	DTE ENERGY	ACCT#9100 215 3113 2	554.53
36067	11/22/2021	Reconciled		12/06/2021	E013	ELEVATE NET	MARINA PHONE	149.97
36068	11/22/2021	Reconciled		12/06/2021	M008	GFL ENVIRONMENTAL	ACCT#002119662	285.67
36069	11/22/2021	Printed			G425	GUARDIAN	GROUP ID 00 357534	482.92
36070	11/22/2021	Reconciled		12/06/2021	906	CURTISS GULASH	PAVILION DEPOSIT REFUND	50.00
36071	11/22/2021	Printed			626	LARKIN GROUP	PAVILION DEPOSIT REFUND	50.00
36072	11/22/2021	Reconciled		12/06/2021	P043	PRIORITY HEALTH	GROUP ID 790105 S001	4,884.14
36073	11/22/2021	Reconciled		12/06/2021	V014	VERIZON WIRELESS	ACCT#286887497-00001	4.16
36074	11/22/2021	Printed			V023	VSP	CLIENT ID 30031936	373.51

Total Checks: 14

Checks Total (excluding void checks): 10,734.54

Total Payments: 14

Bank Total (excluding void checks): 10,734.54

Total Payments: 14

Grand Total (excluding void checks): 10,734.54

NOTICE TO THE PUBLIC

CHARTER TOWNSHIP OF ELMWOOD

2022 REGULAR BOARD MEETING SCHEDULE

The regular board meetings of the Elmwood Township Board will be held at the Elmwood Township Hall, 10090 E. Lincoln Road, Traverse City, Michigan. Meetings are held the second Monday of each month at 6:00 p.m. No new business will be considered after 8:30 p.m. unless approved by a majority vote of the Board. The deadline for submitting applications for agenda requests is 5:00 p.m. seven (7) days prior to the meeting,

January 10, 2022

February 14, 2022

March 14, 2022

April 11, 2022

May 9, 2022

June 13, 2022

July 11, 2022

August 8, 2022

September 12, 2022

October 10, 2022

November 14, 2022

December 12, 2022

Please be advised that any meeting may be canceled or postponed due to a lack of quorum or business. If a meeting is rescheduled, a 24 hour notice will be posted at the Township Hall.

Connie Preston, Clerk
December 13, 2022

Supervisor's Report

12/13/21

Since this is the last Supervisor's Report for 2021, let's recap our year.

1. We were able to get our Short Term Rental Ordinance done and ready for 2022.
2. We finished phase 2 of the Elmwood Township Marina improvements.
3. We were able to get funded for Phase 3a of the Elmwood Township Marina improvements.
4. MDOT announced plans to do improvements including curb and gutter, sidewalks and crosswalks in the Greilickville Corridor, with work scheduled to occur in 2024.
5. We hired Sarah Clarren to replace Sara Kopriva as Elmwood Township Planner and Zoning Administrator. Let me reiterate how fortunate we are to have Sarah onboard!
6. We bid out an addition to the Township Hall and a remodel of the old Cherry Bend Park pavilion. Both projects will be done in the spring of 2022.
7. We replaced the Kubota with a new, bigger Mahindra.
8. We purchased a new firetruck to replace the old 1978 tanker truck.
9. We sold the Kubota and the old tanker truck on Municibid.
10. We are scheduled to receive over \$450,000 in American Recovery Plan funds from the Federal Government. Funds we hope to use to make our Township safer, more efficient, more useable and more accessible for all our residents.
11. Last but not least, thank you to all of you for making Elmwood Township the best place in the world to live.

**CHARTER TOWNSHIP OF ELMWOOD
LEELANAU COUNTY
RESOLUTION TO ESTABLISH AN INDUSTRIAL DEVELOPMENT DISTRICT
RESOLUTION 20 OF 2021**

At a regular meeting of the Board of the Charter Township of Elmwood, held on December 13, 2021 in the Elmwood Township Hall, 10090 E. Lincoln Rd., Elmwood Township, Leelanau County, Michigan at 6:00 p.m. there were present

PRESENT:

ABSENT:

The following preamble and resolution were offered by: _____ and supported by: _____.

**Resolution Establishing an Industrial Development District for Traverse City
Whiskey Company**

WHEREAS, pursuant to PA 198 of 1974, as amended, this Township Board has the authority to establish "Industrial Development Districts" within The Charter Township of Elmwood; and

WHEREAS, the Traverse City Whiskey Company has petitioned this Board to establish an Industrial Development District on its property located in The Charter Township of Elmwood hereinafter described; and

WHEREAS, construction, acquisition, alteration, or installation of a proposed facility has not commenced at the time of filing the request to establish this district; and

WHEREAS, written notice has been given by mail to all owners of real property located within the district, and to the public by newspaper advertisement in the Leelanau Enterprise and on the Township website on the establishment of the proposed district; and

WHEREAS, on December 13, 2021 a public hearing was held at which all owners of real property within the proposed Industrial Development District and all residents and taxpayers of The Charter Township of Elmwood were afforded an opportunity to be heard thereon; and

WHEREAS, the Township Board deems it to be in the public interest of the The Charter Township of Elmwood to establish the Industrial Development District as proposed; and

NOW, THEREFORE, BE IT RESOLVED by the Township Board of The Charter Township of Elmwood that the following described parcel of land situated in The Charter Township of Elmwood, Leelanau County, and State of Michigan, to wit:

PARCEL 1 (TID #45-004-008-009-00)

PART OF SECTION 8, T28N, R11W, ELMWOOD TOWNSHIP, LEELANAU COUNTY, MICHIGAN
MORE FULLY DESCRIBED AS FOLLOWS:

COMMENCING AT THE WEST 1/4 CORNER OF SAID SECTION 8; THENCE ALONG THE EAST-WEST 1/4 LINE OF SAID SECTION SOUTH 88°36'44" EAST 968.57 FEET (RECORDED AS NORTH 89°30'14" EAST); THENCE SOUTH 01°33'11" WEST 63.31 FEET; THENCE NORTH 82°16'14" EAST 633.89 FEET TO THE POINT OF BEGINNING; THENCE NORTH 01°56'44" WEST 308.03 FEET; THENCE NORTH 78°54'00" EAST 379.91 FEET TO THE CENTERLINE OF CENTER HIGHWAY (COUNTY ROAD 633); THENCE ALONG SAID CENTERLINE ON THE ARC OF A 5161.80 FOOT RADIUS CURVE TO THE RIGHT 362.22 FEET (CHORD=SOUTH 19°56'10" EAST 362.14 FEET); THENCE SOUTH 85°45'12" WEST 166.85 FEET (RECORDED AS 167.86 FEET); THENCE SOUTH 04°14'48" EAST 77.40 FEET; THENCE SOUTH 85°45'12" WEST 308.50 FEET; THENCE NORTH 13°42'09" WEST 73.93 FEET TO THE POINT OF BEGINNING.

PARCEL 2 (TID #45-004-008-010-40)

PART OF SECTION 8, T28N, R11W, ELMWOOD TOWNSHIP, LEELANAU COUNTY, MICHIGAN
MORE FULLY DESCRIBED AS FOLLOWS:

COMMENCING AT THE WEST 1/4 CORNER OF SAID SECTION 8; THENCE ALONG THE EAST-WEST 1/4 LINE OF SAID SECTION SOUTH 88°36'44" EAST 968.57 FEET (RECORDED AS NORTH 89°30'14" EAST); THENCE SOUTH 01°33'11" WEST 63.31 FEET TO THE POINT OF BEGINNING; THENCE NORTH 82°16'14" EAST 633.89 FEET; THENCE SOUTH 13°42'09" EAST 73.93 FEET; THENCE NORTH 85°45'12" EAST 308.50 FEET; THENCE NORTH 04°14'48" WEST 77.40 FEET; THENCE NORTH 85°45'12" EAST 166.85 FEET (RECORDED AS 167.86 FEET) TO THE CENTERLINE OF CENTER HIGHWAY (COUNTY ROAD 633); THENCE ALONG SAID CENTERLINE SOUTH 18°23'33" EAST 459.91 FEET; THENCE NORTH 78°27'43" WEST 419.92 FEET; THENCE SOUTH 8°32'48" EAST 1042.54 FEET; THENCE NORTH 84°42'01" WEST 426.12 FEET; THENCE SOUTH 82°10'53" WEST 257.10 FEET; THENCE SOUTH 37°09'14" WEST 363.20 FEET; THENCE NORTH 88°12'02" WEST 286.44 FEET; THENCE NORTH 08°07'10" EAST 475.53 FEET; THENCE NORTH 84°17'34" EAST 525.56 FEET; THENCE NORTH 21°59'08" WEST 1089.91 FEET TO THE POINT OF BEGINNING.

is established as an Industrial Development District pursuant to the provisions of PA 198 of 1974, as amended, to be known as the TC Whiskey Industrial Development District.

AYES:

NAYS:

RESOLUTION DECLARED ADOPTED
CHARTER TOWNSHIP OF ELMWOOD

Jeff Shaw, Supervisor

I hereby certify that the foregoing constitutes a true and complete copy of a resolution adopted by the Township Board of the Charter Township of Elmwood, County of Leelanau, Michigan, at a regular meeting held on December 13, 2021.

Date: December 13, 2021

Connie Preston, Clerk

**CHARTER TOWNSHIP OF ELMWOOD
LEELANAU COUNTY
RESOLUTION 21 OF 2021
RESOLUTION TO ESTABLISH A COMMERCIAL REHABILITATION DISTRICT**

At a regular meeting of the Board of the Charter Township of Elmwood, held on December 13, 2021 in the Elmwood Township Hall, 10090 E. Lincoln Rd., Elmwood Township, Leelanau County, Michigan at 6:00 p.m. there were

PRESENT:

ABSENT:

The following preamble and resolution were offered by _____, and supported by _____.

**Resolution Establishing a Commercial Rehabilitation District for Traverse City
Whiskey Company**

WHEREAS, pursuant to PA 210 of 2005, the Township Board has the authority to establish "Commercial Rehabilitation Districts" within the Charter Township of Elmwood at the request of a commercial business enterprise; and

WHEREAS, Traverse City Whiskey Company has filed a written request with the clerk of the Charter Township of Elmwood requesting the establishment of the Commercial Rehabilitation District for an area in the vicinity of 9440 S. Center Highway located in the Charter Township of Elmwood hereinafter described; and

WHEREAS, the Township Board of the Charter Township of Elmwood determined that the district meets the requirements set forth in sections 2(b) and 3 of PA 210 of 2005; and

WHEREAS, written notice has been given by certified mail to the county and all owners of real property located within the proposed district as required by section 3(3) of PA 210 of 2005; and

WHEREAS, on December 13, 2021, a public hearing was held and all residents and taxpayers of the Charter Township of Elmwood were afforded an opportunity to be heard thereon; and

WHEREAS, the Township Board deems it to be in the public interest of the Charter Township of Elmwood to establish the Commercial Rehabilitation District as proposed;

NOW, THEREFORE, BE IT RESOLVED by the Township Board of the Charter Township of Elmwood that the following described parcel(s) of land situated in the Charter Township of Elmwood, Leelanau County, and State of Michigan, to wit:

PARCEL 1 (TID #45-004-008-009-00)

PART OF SECTION 8, T28N, R11W, ELMWOOD TOWNSHIP, LEELANAU COUNTY, MICHIGAN MORE FULLY DESCRIBED AS FOLLOWS:

COMMENCING AT THE WEST 1/4 CORNER OF SAID SECTION 8; THENCE ALONG THE EAST-WEST 1/4 LINE OF SAID SECTION SOUTH 88°36'44" EAST 968.57 FEET (RECORDED AS NORTH 89°30'14" EAST); THENCE SOUTH 01°33'11" WEST 63.31 FEET; THENCE NORTH 82°16'14" EAST 633.89 FEET TO THE POINT OF BEGINNING; THENCE NORTH 01°56'44" WEST 308.03 FEET; THENCE NORTH 78°54'00" EAST 379.91 FEET TO THE CENTERLINE OF CENTER HIGHWAY (COUNTY ROAD 633); THENCE ALONG SAID CENTERLINE ON THE ARC OF A 5161.80 FOOT RADIUS CURVE TO THE RIGHT 362.22 FEET (CHORD=SOUTH 19°56'10" EAST 362.14 FEET); THENCE SOUTH 85°45'12" WEST 166.85 FEET (RECORDED AS 167.86 FEET); THENCE SOUTH 04°14'48" EAST 77.40 FEET; THENCE SOUTH 85°45'12" WEST 308.50 FEET; THENCE NORTH 13°42'09" WEST 73.93 FEET TO THE POINT OF BEGINNING.

PARCEL 2 (TID #45-004-008-010-40)

PART OF SECTION 8, T28N, R11W, ELMWOOD TOWNSHIP, LEELANAU COUNTY, MICHIGAN MORE FULLY DESCRIBED AS FOLLOWS:

COMMENCING AT THE WEST 1/4 CORNER OF SAID SECTION 8; THENCE ALONG THE EAST-WEST 1/4 LINE OF SAID SECTION SOUTH 88°36'44" EAST 968.57 FEET (RECORDED AS NORTH 89°30'14" EAST); THENCE SOUTH 01°33'11" WEST 63.31 FEET TO THE POINT OF BEGINNING; THENCE NORTH 82°16'14" EAST 633.89 FEET; THENCE SOUTH 13°42'09" EAST 73.93 FEET; THENCE NORTH 85°45'12" EAST 308.50 FEET; THENCE NORTH 04°14'48" WEST 77.40 FEET; THENCE NORTH 85°45'12" EAST 166.85 FEET (RECORDED AS 167.86 FEET) TO THE CENTERLINE OF CENTER HIGHWAY (COUNTY ROAD 633); THENCE ALONG SAID CENTERLINE SOUTH 18°23'33" EAST 459.91 FEET; THENCE NORTH 78°27'43" WEST 419.92 FEET; THENCE SOUTH 8°32'48" EAST 1042.54 FEET; THENCE NORTH 84°42'01" WEST 426.12 FEET; THENCE SOUTH 82°10'53" WEST 257.10 FEET; THENCE SOUTH 37°09'14" WEST 363.20 FEET; THENCE NORTH 88°12'02" WEST 286.44 FEET; THENCE NORTH 08°07'10" EAST 475.53 FEET; THENCE NORTH 84°17'34" EAST 525.56 FEET; THENCE NORTH 21°59'08" WEST 1089.91 FEET TO THE POINT OF BEGINNING.

be and here is established as a Commercial Rehabilitation District pursuant to the provisions of PA 210 of 2005 to be known as the TC Whiskey Commercial Rehabilitation District.

AYES:

NAYS:

RESOLUTION DECLARED ADOPTED.
CHARTER TOWNSHIP OF ELMWOOD

Jeff Shaw, Supervisor

I hereby certify that the foregoing constitutes a true and complete copy of a resolution adopted by the Township Board of the Charter Township of Elmwood, County of Leelanau, Michigan at a regular meeting held on Dec. 13, 2021.

Clerk

September 30, 2021



Ms. Sarah Clarren
Planner/Zoning Administrator
Elmwood Township
10090 E. Lincoln Road
Traverse City, MI 49684

Re: TCW, LLC Tax Exemption District Requests

Dear Ms. Clarren:

On behalf of TCW, LLC (Traverse City Whiskey), please accept this letter as a request to the Township Board to establish several tax exemption districts to support the redevelopment of the former Cherry Growers facility located at 9440 S. Center Hwy., Traverse City (Elmwood Township), Michigan. Currently, the subject project site is made up of two parcels, PID 004-008-009-00 (3.83 acres) and PID 004-008-010-40 (27.56 acres), with the understanding that these two parcels will be combined into one parcel (provided under separate cover).

The following summarizes the project:

- Traverse City Whiskey (TCW) has purchased the former Cherry Growers processing facility and adjacent acreage.
- TCW intends on rehabilitating/refurbishing the former processing facility into a farm-to-bottle distillation system including grain handling, bottling, and state-of-the-art warehousing. Additionally, cherry processing equipment will be installed for TCW's premium cocktail cherry line. An approximately 4,000-square-foot, world-class visitor/retail center will be included.
- TCW also intends on constructing a new 20,000-square-foot barrel house for storage and finishing of distilled spirits.
- Approximately 8 acres will be used for agricultural production for growing grain and cherries.
- In conjunction with various partners, the company hopes to extend high pressure gas to the site, as well as municipal sewer and broadband.

- To meet insurance and fire suppression requirements, a fire suppression water storage tank will be constructed. This tank will address TCW's requirements, as well as provide access to the Elmwood Township Fire Department to address water needs for responding to fires in the surrounding area.
- TCW anticipates investing approximately \$18–\$19 million, creating 75 full-time and 15 part-time jobs over the next few years.

PROJECT NEEDS

This exciting project brings a vacant facility back to life, providing jobs and investment in the community. However, utilizing this obsolete facility brings numerous challenges and shortcomings that must be overcome to make this project feasible. TCW desires to make the investment, yet looks forward to support and assistance from various local and state entities including Elmwood Township, the Leelanau County Brownfield Redevelopment Authority (LCBRA), the Leelanau County Land Bank Authority (LCLBA), Leelanau County, and the Michigan Economic Development Corporation, among others. Elmwood Township has indicated its initial support by approving a Plant Rehabilitation District (PRD) for the project. The PRD will apply to the functionally obsolete portion of the former Cherry Growers facility that is being rehabilitated for manufacturing purposes and will temporarily freeze taxes on the rehabilitated portion of the facility. TCW respectfully requests Elmwood Township's further support through the following programs and designations:

1. Establish a Commercial Rehabilitation District (CRD) on the new parcel which will ultimately affect the commercial/retail portion of the distillery, i.e., the approximately 4,000-square-foot visitor/retail center. The CRD will freeze taxes on the commercial/retail portion of the facility. This district can be overlaid with the other districts on the property and meets the eligibility of being at least 3 acres in size.
2. Establish an Industrial Development District (IDD) on the new parcel which will affect the new construction associated with the 20,000-square-foot barrel house. The IDD will abate taxes on new construction portions of the project, primarily associated with the new barrel house. Again, this district can be overlaid with the other districts on the property.

These districts must be established prior to the initiation of construction activities, which are anticipated to begin in December 2021. After establishment of the districts, TCW will be

Ms. Sarah Clarren
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submitting applications that provide the necessary information to receive the tax exemption certificates.

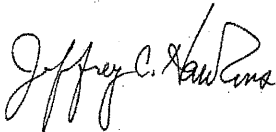
Concurrently with establishing the various districts, TCW is working with the LCBRA and the LCLBA to develop a Brownfield Plan that will allow for the capture of tax increment from the new investment, which is not affected by the tax exemptions, to reimburse TCW and potentially other partners for various eligible brownfield costs (e.g., environmental due diligence; asbestos abatement; demolition and site demolition associated with rehabilitation of the facility; the extension of sewer, natural gas, and broadband to the site; construction of a fire suppression storage tank; etc.). This Brownfield Plan will ultimately be presented to Elmwood Township for their concurrence prior to adoption by the Leelanau County Board of Commissioners.

It is anticipated that prior to the establishment of the districts, the two subject parcels will be combined to streamline the process versus establishing districts on parcels that will be combined. It may be necessary to provide an amendment to the established PRD due to the parcel combination.

We look forward to Elmwood Township's continued support on this exciting project. As you move forward with establishing the districts, we are available to meet with the Township, provide additional information, and be present at any required meetings.

Sincerely,

ENVIROLOGIC TECHNOLOGIES, INC.



Jeffrey C. Hawkins
CEO

cc: Mr. Jeff Shaw, Elmwood Township Supervisor
Mr. Chris Fredrickson
Mr. Jared Rapp



Frequently Asked Questions (FAQ)
Plant Rehabilitation and Industrial Development Act (Industrial Facilities Exemption)
(PA 198 of 1974, as amended)

The following frequently asked questions are being provided as a service to assessors and taxpayers to better inform them about the administration of Public Act 198 of 1974, MCL 207.551 et seq., as amended.

Note: The information contained in these frequently asked questions constitutes an analysis of one or more statutes and not legal advice. Since the analysis is limited to general statutory requirements, individual facts may result in different conclusions being reached. Therefore, individuals may wish to consult legal counsel.

1. What is an Industrial Facilities Exemption?

The Plant Rehabilitation and Industrial Development Districts Act, (known as the Industrial Facilities Exemption) PA 198 of 1974, as amended, provides a tax incentive to manufacturers to enable renovation and expansion of aging facilities, assist in the building of new facilities and to promote the establishment of high tech facilities. An Industrial Development District (IDD) or a Plant Rehabilitation District (PRD) must be created prior to initiating a project so it is essential that you consult with your local assessor before commencing a project. An Industrial Facilities Exemption (IFE) certificate entitles the facility to exemption from ad valorem real and/or personal property taxes for a term of 1-12 years as determined by the local unit of government. Applications are filed, reviewed and approved by the local unit of government, but are also subject to review at the State level by the Property Services Division and the Michigan Economic Development Corporation. The State Tax Commission (STC) is ultimately responsible for final approval and issuance of certificates. Exemptions are not effective until approved by the STC.

2. What is the difference between an Industrial Development District and a Plant Rehabilitation District?

The main difference is that an Industrial Development District (IDD) covers only new facility projects and a Plant Rehabilitation District (PRD) is designed primarily for rehabilitation projects and requires a finding that 50% or more of the industrial property within the district is obsolete. (See MCL 207.554(5).) The 50% obsolescence requirement is measured by dividing the State Equalized Value (SEV) of the obsolete property by the SEV of all the properties in the district and multiplying the result by 100.

3. Should a Plant Rehabilitation District (PRD) include only the project that is currently being rehabilitated?

Yes. A PRD should only include the project that is currently being rehabilitated and requires at least 50% of the properties within the district to be obsolete. This allows future applicants the ability to apply for additional replacement facilities.

In the case of a district which was created many years ago and encompassed many separate buildings, several separate Industrial Facilities Exemption Certificates could have been issued over the years. The result is that when the assessor calculates whether

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50% of the property in the district is obsolete, there may be so many new and rehabilitated properties that have returned to the ad valorem roll that the 50% obsolescence requirement cannot be met.

4. How do I identify the exact parameter of a project that will be placed within a Plant Rehabilitation District?

The following procedure has been utilized to assist in identifying the exact parameter of the project that is being replaced and the taxable value to be frozen:

- a. Designate a PRD with a legal description that specifically matches the description of the replacement portion or project to be rehabilitated in the application. The legal description of the district will encompass only the building or portion of the building or machinery and equipment that is being rehabilitated.

If the PRD includes more than the property currently being rehabilitated, an exemption certificate may be granted in the future to additional properties within the district even though the local unit objects to it.

- b. Request that the assessor provide the Taxable Value (TV) of all the real and/or personal property contained within the boundaries of the specifically described PRD. This figure becomes the frozen TV of the facility.

It has been the practice of the State Tax Commission (STC) to request that the SEV/TV of the entire PRD for a rehabilitation project be frozen. Many of the early applications involved projects in large established PRD districts where the SEVs of the entire PRD were later found to include additional buildings/personal property that were contained within the district and frozen but were not being rehabilitated at the time of the application. This was at times found to be detrimental to both the company and the local units. The detriment for companies was that there was no allowance on frozen assessments for the depreciation of buildings and equipment. In order to correct the frozen assessment, the company would have to request revocation of the certificate.

5. Can a request to establish an Industrial Development District or a Plant Rehabilitation District be denied?

Yes. A local governmental unit may approve or deny a request to establish a district. Once a district is established, a local unit cannot stop an application within the established district from being submitted, acted upon and given the full right to the appeal process.

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6. Is there a procedure for dissolving an Industrial Development District or a Plant Rehabilitation District?

Yes. Guidelines for the dissolving of a district can be found in MCL 207.554(8), which states the following:

“A local governmental unit, by resolution of its legislative body, may terminate a plant rehabilitation district or an industrial development district, if there are no industrial facility exemption certificates in effect in the plant rehabilitation district or the industrial development district on the date of the resolution to terminate.”

7. How do I apply for an Industrial Facilities Exemption Certificate?

An application for *Industrial Facilities Exemption Certificate* (Form 1012) can be found at the Michigan Department of Treasury website:
www.michigan.gov/propertytaxexemptions.

File two copies of the completed application and all attachments with the clerk of the local governmental unit where the facility is located. You must meet the following qualifications of the Act:

- a. The facility must be located within an established Industrial Development or Plant Rehabilitation District;
- b. The applicant is a qualifying business as outlined in MCL 207.552; and
- c. The application for the exemption can be prefiled but must be filed within six months of the commencement of the improvements.

8. Are there provisions in the application process that are time sensitive?

Yes. There are several provisions which cause the application process to be time-sensitive.

MCL 207.553(8)(b) provides that a speculative building must be one that is constructed before a specific user is identified.

MCL 207.554(3) requires that the request for the establishment of a proposed Plant Rehabilitation District (PRD) or Industrial Development District (IDD) must be made prior to the start of construction of the property for which exemption is being sought.

MCL 207.554(4) requires that before adopting a resolution establishing a PRD or IDD the legislative body shall give written notice by certified mail to the owners

Frequently Asked Questions (FAQ)
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of all real property within the proposed PRD or IDD, hold a public hearing on the proposed establishment, and grant a right to appear and be heard regarding same.

MCL 207.554(9) provides that *before* acting on a proposed resolution terminating a PRD or IDD, the local unit shall give at least 14 days written notice by certified mail to owners of all real property within the PRD or IDD and hold a hearing at which those owners have a right to appear and be heard.

MCL 207.555(2) requires that *before* acting upon an application, the legislative body of the local governmental unit shall afford the applicant, the assessor and a representative of the affected taxing units an opportunity for a hearing.

MCL 207.556 requires that no more than 60 days after the clerk's receipt of the application, the legislative body of the local governmental unit shall, by resolution, either approve or disapprove the application. Further, the clerk shall forward the approved application to the commission within 60 days of that approval or before October 31 of that year, whichever is first. In the case of a disapproval of the application, the applicant has 10 days after the date of the disapproval to appeal to the commission.

MCL 207.559(2) requires that the start of construction of the facility cannot occur more than 6 months before the filing of the application for the Industrial Facilities Exemption Certificate with the clerk of the local unit of government.

State Tax Commission Rule No. 57 states that a complete application (with all required attachments) received by the State Tax Commission on or before October 31 will be acted on by the Commission before December 31 of that year. Applications received after October 31 will be processed contingent upon staff availability.

9. Can an application for an Industrial Facilities exemption Certificate be denied?

Yes. An application can be denied by the local governmental unit or by the State Tax Commission if all the requirements are not met by the applicant.

10. Can a decision of the State Tax Commission regarding an industrial facilities Exemption Certificate be appealed?

Yes. MCL 207.570 states as follows:

“A party aggrieved by the issuance or refusal to issue, revocation, transfer, or modification of an industrial facilities exemption certificate may appeal from the finding and order of the commission in the manner and form and within the time provided by Act No. 306 of the Public Acts of 1969, as amended.”

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PA 306 of 1969, also known as the Administrative Procedures Act (APA) provides for an appeal to the circuit court within 60 days of the date the STC denies the application for an IFEC. (See MCL 24.301 through MCL 24.306.)

11. Is it possible for an Industrial Facilities Exemption Certificate to remain in effect for more than 12 years?

Yes. The local unit determines the number of years granted for an exemption request. The number of years can be anywhere from 1 to 12 years with the exception discussed below for the period of construction. If the local unit decides to grant exactly 12 years, it should state this in the resolution, as discussed below in Example #1. If the local unit chooses to grant the application for a period of time greater than 12 years, (*i.e.*, 1-2 years as partially complete and 12 years as fully completed), the local unit should use the language discussed in Example #2 below to accomplish this.

Example #1: If the resolution states “12 years,” the ending date of the certificate will be 12 years added to the tax day on which the exemption becomes effective.

Example #2: If the resolution states “12 years after completion,” the ending date of the certificate will be 12 years added to up to 2 years of construction time. This would allow up to a 14-year exemption period. This could be further extended if an extension of time is granted as provided by STC Rule No. 53.

12. What determines the starting date of an Industrial Facilities Exemption Certificate (IFEC)?

The starting date of the term of an IFEC is December 31st of the year the certificate is issued by the State Tax Commission (STC). [Example: a certificate issued on November 12, 2018 would have a start date of December 31, 2018.]

13. Why is a certificate sometimes issued by the State Tax Commission (STC) for a longer period of time than what was approved by the local unit?

There may be a variance due to the local unit’s resolution stating the number of years as “after completion.” The resolution may be corrected any time prior to being submitted to the STC for issuance of the certificate. After issuance, no corrections are allowed except in the case of an extension of time to complete, as provided by STC Rule No. 53.

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14. Can the ending date of an Industrial Facilities Exemption Certificate be changed after it is issued by the State Tax Commission (STC)?

Yes. The statute calls for the certificate to be issued by the local unit for the number of years it designates. The ending date is determined by the language in the resolution. Once the certificate is issued, the ending date can only be changed when one of the following applies:

- a. STC Rule No. 53, which provides for an extension of time to complete the project.
- b. MCL 207.557a which applies to facilities that exceed \$150,000,000 of State Equalized Value (SEV).
- c. MCL 207.566a which applies to certificates issued after December 31, 1995, for which the exemption period is shorter than the maximum allowed under MCL 207.566.

15. Can the duration of an Industrial Facilities Exemption Certificate (IFEC) be extended?

An IFEC can be approved for a maximum of 12 years. Local units may grant less than the 12-year maximum term when granting exemptions based on criteria they have adopted. (See MCL 207.566a.) Some local units allow extensions beyond the original term granted and some do not. A local unit may state in its original resolution the number of years being granted and include an extension provision which contains the criteria to be used to determine whether someone qualifies for an extension. This could be done at the start of the exemption process.

16. How is the tax computed for a new facility?

Real Property

MCL 207.564(3) states that the tax computation for new facility real property is determined by multiplying the Taxable Value (TV) of the facility by $\frac{1}{2}$ of the total mills other than the State Education Tax (SET) mills levied as ad valorem taxes for that year by all of the taxing units where the property is located plus the total SET mills, unless receiving a 100% or 50% abatement from the State Treasurer under MCL 207.564a.

Personal Property Sited on Real Property Classified as Industrial Real Property

MCL 207.564(4) states that the tax computation for new facility personal property sited on real property classified as industrial real property is determined by multiplying the TV of the facility by $\frac{1}{2}$ of the total mills other than the local school district (LSD) Operating mills and SET mills levied as ad valorem tax for that year by all of the taxing units where the property is located, plus $\frac{1}{2}$ of the Hold-Harmless mills.

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Personal Property Sited on Real Property Classified as Commercial Real Property

MCL 207.564(4) states that the tax computation for new facility personal property sited on real property classified as commercial real property is determined by multiplying the TV of the facility by $\frac{1}{2}$ of the total mills (including SET mills) other than the LSD Operating mills levied as ad valorem tax for that year by all of the taxing units where the property is located, plus $\frac{1}{2}$ of the sum of LSD Operating mills minus 12 mills, plus $\frac{1}{2}$ of the Hold-Harmless mills.

Personal Property Sited on Real Property Not Classified as Industrial or Commercial Real Property

MCL 207.564(3) states that the tax computation for new facility personal property sited on real property not classified as industrial or commercial real property is determined by multiplying the TV of the facility by $\frac{1}{2}$ of the total mills other than the SET mills levied as ad valorem tax for that year by all of the taxing units where the property is located plus the total SET mills unless receiving a 100% or 50% abatement from the State Treasurer under MCL 207.564a.

A parcel of property holding a new Industrial Facilities Exemption Certificate (IFEC) will have two assessments: the land will be addressed on the regular (ad valorem) assessment roll that the assessor has turned over to the March Board of Review and the building, land improvements and personal property (pertaining to the same certificate) will have an assessment on the Industrial Facility Tax tax roll.

MCL 207.553(11) requires the assessor to calculate a Capped Value and a Taxable Value for the building and land improvements of a parcel of real property holding a new IFEC.

Taxes on a property holding a new certificate shall be levied against the TV of the property, not the SEV. The TV of real property which has a new certificate is calculated the same way that TV is calculated for the non-IFT, ad valorem assessment roll.

The property's land assessment on the ad valorem roll may be adjusted by the March Board of Review. The IFT tax roll assessment of a new IFEC may also be adjusted by the March Board of Review.

17. How is the tax computed for a "replacement facility"?

MCL 207.564(1) states that the tax computation for a replacement facility is determined by multiplying the total mills levied as ad valorem taxes by the Taxable Value (TV) of the real and/or personal component of the obsolete industrial property for the tax year immediately preceding the effective date of the certificate.

A parcel of property holding a "rehabilitation" Industrial Facilities Exemption Certificate will have two assessments. The land will be assessed on the regular (ad valorem) assessment roll that the assessor has turned over to the March Board of Review. The building, land improvements and personal property (pertaining to the same certificate)

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will have an assessment on the Industrial Facility Tax (IFT) tax roll. The taxes on properties holding a “rehabilitation” or “replacement” certificate shall be levied against TV.

The TV of a property on the IFT tax roll with a “rehabilitation” or “replacement” certificate is the amount of the TV of the real and/or personal property for the tax year immediately preceding the effective date of the certificate. That amount is frozen until the exemption certificate expires.

The TV of a property on the IFT tax roll with a “rehabilitation” or “replacement” certificate which began PRIOR to 1995 will still be the same as the frozen SEV for the property until the exemption certificate expires. The TV of a property covered by a rehabilitation or replacement certificate which began in 1995 or AFTER will be the same as the frozen TV for the property until the exemption certificate expires.

The property’s land assessment on the ad valorem roll may be adjusted by the March Board of Review. The IFT tax roll assessment of a property with a rehabilitation or replacement certificate cannot have its assessment altered by the Board of Review during the term of the certificate.

18. Can a 1% Administration Fee be added to an Industrial Facility Tax (IFT) tax roll?

Yes. Per MCL 207.561(11)(1), the 1% Administration Fee can be added to an IFT tax roll.

19. Why are the dollar amounts on some Industrial Facilities Exemption Certificates (IFEC) different from what was applied for?

If the dollar amounts on a certificate are different from what was applied for, it may have been changed by Property Services Division (PSD) staff due to one of the following reasons:

- a. The application was filed more than 6 months after the start of construction of real property or the start of installation of personal property. See also Question #7.
- b. Some of the equipment was existing equipment which is ineligible for exemption as new property. See also Question #20.
- c. Used equipment was purchased from another manufacturing company, not from a broker of used equipment. See also Question #20.
- d. The application involves leased property, but the property tax liability is not held by the applicant. In other words, the applicant is not responsible for direct payment of taxes to the local unit. See MCL 207.552(6).

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- e. The real property investment cost listed within box 6a of the application includes the purchase price of the land. See also Question #33.

20. What happens when an incomplete application for an Industrial Facilities Exemption Certificate (IFEC) is received?

The applicant will be contacted by letter regarding the incomplete application and the applicant must submit a completed application with the required documents within 30 days. If the required documents are not submitted within 30 days, the application may be dismissed as inactive.

21. What types of equipment qualify as new industrial property as defined in MCL 207.552(4)?

The State Tax Commission (STC) has interpreted the term “new industrial property” to mean new to the tax base in Michigan. Following this interpretation, the following would be considered new industrial property:

- a. New equipment purchased from an equipment manufacturer.
- b. Used equipment never before located in Michigan.
- c. Used equipment purchased from a broker of used equipment with the rationale that because the prior owner is a broker, the equipment has lost its status as existing equipment in Michigan as it has become inventory.

The following would not qualify as new industrial property:

- a. Existing equipment already in the possession of the applicant.
- b. Existing equipment in the possession of another Michigan company.

22. Can an application for an Industrial Facilities Exemption Certificate (IFEC) include equipment/devices which are also going to be submitted for an Air or Water Pollution Control Exemption?

Yes. It is recommended that all new equipment and machinery be included in the IFEC application so that the equipment and machinery meet the timeline requirements of PA 198 of 1974, as amended. The same equipment can then also be submitted for an Air or Water Pollution Control Exemption. If all of the property does not qualify as exempt Air or Water Pollution Control equipment, the remainder may then qualify for the IFEC exemption. Refer to the Air or Water Pollution Control Exemption FAQs for more information.

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23. Can a real property replacement facility include more floor space than the original obsolete facility?

Yes. MCL 207.552(3) states that a replacement facility can consist of either replacement or restoration. MCL 207.553(5) defines “replacement” as:

“...the complete or partial demolition of obsolete industrial property and the complete or partial reconstruction or installation of new property of similar utility.”

“Replacement” usually involves the construction of a new building or a part of a building. “Restoration” is defined in MCL 207.553(6) as:

“... changes to obsolete industrial property other than replacement as may be required to restore the property ... to an economically efficient functional condition.”

When replacement includes additional floor space, it can still be a replacement facility, provided that the building does not exceed the size of the original building by more than 10%. If the replacement building exceeds the size of the original by more than 10%, the additional space must be treated as a new facility. The tax on a new facility is calculated differently from the tax on a replacement facility.¹ When restoration includes more floor space than the original building, ALL of the additional floor space is treated as a new facility.

24. Why are some projects approved by the State Tax Commission (STC) as new facilities even though they were submitted as rehabilitation facilities?

If an application was submitted as a rehabilitation facility project but was approved as a new facility, it may be due to one of the following reasons:

- a. The description of the investment undertaken did not speak to restoration and/or replacement of a functionally obsolete facility involving major improvements such as roof, windows, plumbing, heating, code compliances, etc.
- b. The Plant Rehabilitation District (PRD) in which the project is located no longer qualifies as a PRD because at least 50% of the properties in the district are no longer obsolete. Therefore, only new facilities can be located within the district.
- c. The district established was an Industrial Development District (IDD) in which only new projects are allowed, not a PRD.

¹ See MCL 207.564 regarding the calculation of the industrial facility tax for new and replacement facilities.

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- d. The local unit's resolution approving the request approved a new facility project, not a rehabilitation project.

25. Can leased equipment qualify for an Industrial Facilities Exemption Certificate?

Yes, under the following conditions:

1. The length of the lease must be as long as or longer than the length of the certificate to be granted.
2. The lessee must have the tax liability for the length of the certificate to be granted. (Any indication that the taxes are being paid "as additional rent" is not acceptable.)

26. Can an Industrial Facilities Exemption Certificate (IFEC) be transferred to a new owner?

Yes. MCL 207.571 states as follows:

"An industrial facilities exemption certificate may be transferred and assigned by the holder of the industrial facilities exemption certificate to a new owner or lessee of the facility but only with the approval of the local governmental unit and the commission after application by the new owner or lessee, and notice and hearing in the same manner as provided under section 5 for the application for a certificate."

Once the application for transfer has been presented to the local unit, they must review the application and issue a decision after a review of the prerequisites and qualifications contained in MCL 207.559. If the local unit denies the application, the applicant may appeal to the State Tax Commission (STC), pursuant to MCL 207.556. If the local unit approves the application, the STC must make a decision pursuant to MCL 207.557. If the local unit disapproves the application and the taxpayer files an appeal with the STC within 10 days, the STC shall review the facility to determine if it meets the qualifications in MCL 207.559. If the STC denies the approval, the applicant may appeal pursuant to the Administrative Procedures Act (APA).

The STC has allowed a shortened procedure for transfers when they involve a name change only. This is the case when the ownership remains exactly the same and the activity at the facility remains the same. The only change is in the name of the company. Certain mergers and restructuring may also qualify for this shortened procedure. Please contact the Tax Exemption Section at (517) 335-7491 with questions regarding transfers involving a name change, mergers, and restructurings.

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27. **Company “A” has an Industrial Facilities Exemption Certificate that was issued a year ago. They have purchased new equipment that qualified for exemption. Is it more advantageous to add this new equipment to the existing Exemption Certificate or apply for a new exemption certificate for this equipment?**

As long as the new equipment is purchased within the two-year post construction period from the effective date of the original issuance of the certificate, the equipment may be added by amending the existing certificate. If the new equipment purchase is closer to the end of the two-year post construction period from the effective date of the original issuance of the certificate, it may be more advantageous to apply for a new certificate for this equipment thereby attaining a greater number of years of exemption than could be gained by an amendment.

28. **Is there a limit on the amount of time that an applicant can take to complete a project?**

Yes. MCL 207.565 states that a certificate can be revoked if the project has not been completed in a two-year time period from the issuance of the certificate. STC Rule No. 53 allows for a one-year extension of time to complete a project. If a resolution is received by the State Tax Commission (STC) and it does not specifically state that the local unit is granting a three-year construction completion period, the assumption is made that the local unit is only granting a two-year construction completion period. Companies may obtain a third year to complete construction through a resolution by the local governmental unit granting a one-year extension of time as outlined in STC Rule No. 53. Upon receipt of a request for an extension, the local unit may: (a) deny the request; (b) approve the request with no change in the ending date of the certificate issued; or (c) approve the extension of time for the completion of the project and a revised ending date on the certificate. Depending upon the outcome at the local level, the request for an extension of time for the completion of a project shall be filed with the commission by the certificate holder and shall be accompanied by a resolution of approval adopted by the local governmental unit. Please see MCL 207.557a for the construction period of a facility whose cost will exceed \$150,000,000 of state equalized value.

29. **What happens when the cost or the size of the project turns out to be greater than what was stated on the original application?**

The Property Services Division (PSD) staff distinguishes between an increase in costs versus an amendment to the project. For example, if the original application listed 10 computers at a total cost of \$20,000, but it turns out that the 10 computers cost a total of \$25,000 that is an increase in costs. However, if the original application listed 10 computers at a total cost of \$20,000 but it turn out that 20 computers were purchased at a total cost of \$40,000, that is determined to be an amendment.

If there is an increase in costs of the project that exceeds the original approved amount by 10% or less, it is not necessary for the local unit to approve the new amount. If the

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increase is greater than 10%, the procedures in STC Rule No. 54 must be followed. STC Rule No. 54 states that the certificate holder shall request that the local governmental unit approve the revised cost if greater than 10% over the original approved amount. If the local unit approves the revised cost, the holder of the certificate shall request that the commission issue a revised certificate. The request shall be accompanied by a copy of the resolution of approval adopted by the local governmental unit.

When additional real and/or personal property components are added, an amendment to the project has occurred, and regardless of the dollar amount of the additional property, it must be approved at the local level and ultimately by the STC.

30. Can an Industrial Facilities Exemption Certificate (IFEC) be revoked? If yes, who holds the authority to do so?

Yes. MCL 207.565 provides for the revocation of an IFEC. MCL 207.565(1) addresses requests for revocations initiated by the holder of the certificate. MCL 207.565(2) addresses requests for revocation initiated by the local governmental unit and includes specific reasons why a certificate may be revoked. In either case, only the State Tax Commission (STC) has the authority to revoke a certificate.

A party aggrieved by a revocation by the STC may appeal the revocation under the provisions of the Administrative Procedures Act (APA). The APA provides that a request for a rehearing of an STC decision should be filed, in writing, within 60 days from the date the STC mailed the notice of revocation.

In a related matter, MCL 207.563(2) provides for automatic termination of an IFEC when the Industrial Facility Tax on real property has not been paid. Please see MCL 207.563 for the procedure to be followed.

31. When does the revocation of an Industrial Facilities Exemption Certificate (IFEC) take effect?

The revocation of an IFEC is effective the December 31st of the year in which the State Tax Commission (STC) revoked the certificate.

32. If a company announces that it will cease operations in the coming year, will the State Tax Commission approve the revocation of that company's Industrial Facilities Exemption Certificate (IFEC) for the tax day prior to the actual cessation of operations?

No. It has been the State Tax Commission's past practice, that an IFEC could not be revoked as of December 31, 2018 even though it was announced during 2018 that operations would cease as of February of 2019.

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(PA 198 of 1974, as amended)

33. Is there a limit to the application fee that may be charged by a local unit of government for the cost of processing the application for an Industrial Facilities Exemption Certificate (IFEC)?

Yes. MCL 207.555(3) specifically limits the amount of an exemption certificate application fee that may be charged by a unit of local government to the lesser of the actual cost of processing the application or 2% of total property taxes abated during the term that the exemption certificate is in effect and specifically prohibits local units of government from charging applicants any other fee.

Local units may not require, as a condition precedent to approving an IFEC application, that applicants make or promise to make payments to the local unit. Whether referred to as fees, payments in lieu of taxes, donations, or another name, such payments are contrary to the legislative intent of PA 198 of 1974. [See STC Bulletin 3 of 1998, at www.michigan.gov/propertytaxexemptions].

34. What is the definition of “Industrial Property”?

MCL 207.552(6) defines “Industrial Property” as:

land improvements, buildings, structures, and other real property and machinery, equipment, furniture, and fixtures or any part or accessory whether completed or in the process of construction comprising an integrated whole, the primary purpose and use of which is:

- a. the engaging in a high-technology activity;
- b. operation of a strategic response center;
- c. operation of a motorsports entertainment complex;
- d. operation of a logistical optimization center;
- e. operation of a qualified commercial activity;
- f. operation of a major distribution or logistics facility;
- g. the manufacture of goods or materials;
- h. creation of synthesis of biodiesel fuel;

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- i. the processing of goods and materials by physical or chemical change²;
- j. property acquired, constructed, altered, or installed due to the passage of Proposal A in 1976;
- k. the operation of a hydroelectric dam by a private company other than a public utility;
- l. agricultural processing facilities;
- m. facilities related to a manufacturing operation under the same ownership, including but not limited to, office, engineering, research and development, warehousing, or parts distribution facilities;
- n. research and development laboratories of companies other than those companies that manufacture the products developed from their research activities;
- o. research development laboratories of a manufacturing company that are related to the products of the company;
- p. an electric generating plant that is not owned by a local unit of government, including, but not limited to, an electric generating plant fueled by biomass, if the application is approved by the legislative body of a local governmental unit between June 30, 1999 and December 31, 2007;
- q. convention and trade centers in which construction begins not later than December 31, 2010 and is over 250,000 square feet in size or, if located in a county with a population of more than 750,000 and less than 1,100,000 is over 100,000 square feet in size or, if located in a county with a population of more than 26,000 and less than 28,000, is over 30,000 square feet in size;
- r. a federal reserve bank operating under 12 USC 341, located in a city with a population of 750,000 or more.

² “Manufacture of goods or materials” or “processing of goods or materials” means any type of operation that would be conducted by any entity included in the classifications provided by Section 31-33 – Manufacturing, of the North American Industry Classification System – United States (1997), published by the Office of Management and Budget, regardless of whether the entity conducting that operation is included in that manual.

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Note: Industrial property may be owned or leased. However, in the case of leased property, the lessee must be liable for payment of ad valorem property taxes and shall furnish proof of the liability.

Industrial property does not include any of the following:

- a. land;
- b. property of a public utility other than an electric generating plant that is not owned by a local unit of government for which an application was approved by the legislative body of a local governmental unit between June 30, 1999 and December 31, 2007;
or
- c. inventory.

35. What is the definition of “high-technology activity”?

Section 3 of the Michigan economic growth authority act, 1995 PA 24, MCL 207.803 defines “high-technology” as:

- i. Advanced computing, which is any technology used in the design and development of any of the following:
 - 1. Computer hardware and software.
 - 2. Data communications.
 - 3. Information technologies.
- ii. Advanced materials, which are materials with engineered properties created through the development of specialized process and synthesis technology.
- iii. Biotechnology, which is any technology that uses living organisms, cells, macromolecules, microorganisms, or substances from living organisms to make or modify a product, improve plants or animals, or develop microorganisms for useful purposes. Biotechnology does not include human cloning as defined in section 16274 of the public health code, 1978 PA 368, MCL 333.16274, or stem cell research with embryonic tissue.
- iv. Electronic device technology, which is any technology that involves microelectronics, semiconductors, electronic equipment, and instrumentation, radio frequency, microwave, and millimeter electronics, and optical and optic-electrical devices, or data and digital communications and imaging devices.

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- v. Engineering or laboratory testing related to the development of a product.
- vi. Technology that assists in the assessment or prevention of threats or damage to human health or the environment, including, but not limited to, environmental cleanup technology, pollution prevention technology, or development of alternative energy sources.
- vii. Medical device technology, which is any technology that involves medical equipment or products other than a pharmaceutical product that has therapeutic or diagnostic value and is regulated.
- viii. Product research and development.
- ix. Advanced vehicles technology that is any technology that involves electric vehicles, hybrid vehicles, or alternative fuel vehicles, or components used in the construction of electric vehicles, hybrid vehicles, or alternative fuel vehicles. For purposes of this act:
 - 1. "Electric vehicle" means a road vehicle that draws propulsion energy only from an on-board source of electrical energy.
 - 2. "Hybrid vehicle" means a road vehicle that can draw propulsion energy from both a consumable fuel and a rechargeable energy storage system.

36. What is the definition of "obsolescence"?

The assessor must make a recommendation to the local governing unit that 50% or more of the property to be contained in a Plant Rehabilitation District (PRD) is obsolete. "Obsolete industrial property" is defined in MCL 207.552(7) as:

"... industrial property the condition of which is substantially less than an economically efficient functional condition."

"Economically efficient functional condition" is further defined in MCL 207.552(8) as:

"... a state or condition of property the desirability and usefulness of which is not impaired due to changes in design, construction, technology, or improved production processes, or from external influencing factors which make the property less desirable and valuable for continued use."

The following are examples of the restoration of obsolete industrial property from MCL 207.553(6):

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Restoration includes major renovation including but not necessarily limited to the improvement of floor loads, correction of deficient or excessive height, new or improved building equipment, including heating, ventilation, and lighting, reducing multistory facilities to 1 or 2 stories, improved structural support including foundations, improved roof structure and cover, floor replacement, improved wall placement, improved exterior and interior appearance of buildings, improvements or modifications of machinery and equipment to improve efficiency, decrease operating costs, or to increase productive capacity, and other physical changes as may be required to restore the industrial property to an economically efficient functional condition, and shall include land and building improvements and other tangible personal property incident to the improvements.

When the planned improvements are less than 10% of the true cash value of the industrial property, the improvements are considered delayed maintenance and not considered restoration. (MCL 207.553(6).)

37. What are some of the special provisions that apply to speculative buildings?

MCL 207.553(8) defines a “speculative building” as:

“Speculative Building means a new building that meets all of the following criteria and the machinery, equipment, furniture, and fixtures located in the new building:

- a. the building is owned by or approved as a speculative building by resolution of a local governmental unit in which the building is located or the building is owned by a development organization and located in the district of the development organization.
- b. the building is constructed for the purpose of providing a manufacturing facility before the identification of a specific user of that building.
- c. the building does not qualify as a replacement facility.”

Subsection 8(b) requires that a speculative building be constructed before a specific user is identified. This law does not require that a building be approved by the local governmental unit before identification of the specific user.

The following are additional requirements specific to speculative buildings:

- a. that the speculative building was constructed less than 9 years before the filing of the exemption certificate.

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- b. that the speculative building has not been occupied since the completion of construction.

Important note: It is sometimes advantageous to divide a speculative building into several smaller units rather than having the entire building as one unit. (e.g., if a 50,000 square foot building is designed to be occupied by 5 separate users, but it is only approved as a single speculative building, after the first user takes occupancy, the building may no longer qualify as speculative for future occupants because it may no longer qualify under paragraph b, above.)

- 38. Where can I find information regarding the Industrial Facilities Exemption Certificate (IFEC) application process?**

Application instructions, sample documents, and a checklist regarding the IFEC application process can be found on the Department of Treasury website at: www.michigan.gov/propertytaxexemptions.

- 39. Where can I obtain copies of previously issued Industrial Facilities Exemption Certificates?**

Copies of certificates acted upon by the State Tax Commission after January 1, 2013, are available on the Department of Treasury website at: www.michigan.gov/propertytaxexemptions. Choose the exemption program under which the certificate was issued. Within the "Certificate Activity" link, the certificates are listed according to the date they were acted upon.

- 40. Where can I check on the status of an Industrial Facilities Exemption application?**

The status of an application is available through a search tool on the Department of Treasury website at: www.michigan.gov/propertytaxexemptions. Choose the Industrial Facilities Exemption (IFE) program. Then select the Industrial Facilities Application/Certificate Search link.

Frequently Asked Questions
Commercial Rehabilitation Act
(PA 210 of 2005, as amended)

The following frequently asked questions are being provided as a service to assessors and taxpayers to better inform them about the administration of Public Act 210 of 2005, MCL 207.841 *et seq.*, as amended.

Note: The information contained in these frequently asked questions constitutes an analysis of one or more statutes and not legal advice. Since the analysis is limited to general statutory requirements, individual facts may result in different conclusions being reached. Therefore, individuals may wish to consult legal counsel.

1. What is a Commercial Rehabilitation Exemption?

The Commercial Rehabilitation Act, PA 210 of 2005, MCL 207.841 *et seq.*, as amended, provides a property tax exemption for multifamily residential, commercial business enterprises, or qualified retail food establishments that are rehabilitated and meet the requirements of the Act. Types of commercial business enterprises may include, but are not limited to: office, engineering, research and development, warehousing, parts distribution, retail sales, and other commercial activities. Multifamily residential is defined as housing that consists of five or more units. Qualified retail food establishments are primarily retail supermarkets, grocery stores, produce markets or delicatessens that offer fresh USDA inspected meat and poultry, fresh fruits and vegetables, and dairy products for sale.

Exemptions are approved for a term of 1-10 years as determined by the local unit of government. The property taxes are based on the previous year's, which is the year prior to the rehabilitation, taxable value. The taxable value is frozen for the duration of the exemption. Completed applications are sent to the local governmental unit for review and approval. Qualified retail food establishment applicants must also submit an additional application. If the local governmental unit approves an application, it is forwarded to the State Tax Commission (STC) for further review and approval.

Commercial Rehabilitation Tax Exemption Certificate applications are available from the Michigan Department of Treasury at: www.michigan.gov/propertytaxexemptions.

2. Who establishes a Commercial Rehabilitation District?

The legislative body of a "qualified local governmental unit" may establish a commercial rehabilitation district on its own initiative or upon a written request filed by the owner or owners of property comprising at least 50% of all taxable value of the property located within a proposed commercial rehabilitation district. See question 26 for an explanation of what constitutes a "qualified local governmental unit."

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(PA 210 of 2005, as amended)

3. What are the requirements for the formation of a Commercial Rehabilitation District?

A Commercial Rehabilitation District may consist of one or more parcels or tracts of land or a portion of a parcel or tract of land, provided that the parcel or tract of land or portion of a parcel or tract of land within the district is a “qualified facility,” as defined by MCL 207.842(h) (see question 27).

A “Commercial Rehabilitation District” or “district” is further defined by MCL 207.842(b) as: “an area not less than 3 acres in size of a qualified local governmental unit However, if the commercial rehabilitation district is located in a downtown or business area or contains a qualified retail food establishment, as determined by the legislative body of the qualified local governmental unit, the district may be less than 3 acres in size.”

Before adopting a resolution establishing a commercial rehabilitation district, the qualified local governmental unit must give written notice by certified mail to the county in which the proposed district is to be located and the owners of all real property within the proposed commercial rehabilitation district and shall afford an opportunity for a hearing on the establishment of the commercial rehabilitation district. The qualified local governmental unit must give public notice of the hearing not less than 10 days or more than 30 days before the date of the hearing.”

Following the public hearing, the legislative body of the qualified local governmental unit may establish a Commercial Rehabilitation District by resolution. The resolution must set forth a finding determination that the district meets the requirements of the Act. A sample resolution can be found at: www.michigan.gov/propertytaxexemptions.

4. Can a request to establish a Commercial Rehabilitation District be denied?

Yes. The qualified local governmental unit must “give written notice by certified mail to the county in which the proposed district is to be located and the owners of all real property within the proposed commercial rehabilitation district and shall afford an opportunity for a hearing on the establishment of the commercial rehabilitation district at which any of those owners and any other resident or taxpayer of the qualified local governmental unit may appear and be heard.” MCL 207.843(3). The local governmental unit may deny the establishment of the district by resolution.

Once the county receives a copy of the resolution establishing a Commercial Rehabilitation District, they have 28 days to reject the establishment of the district by written notification to the qualified local governmental unit by the elected county executive. If the county does not have an elected county executive, the county can reject the establishment of the district by resolution of the county board of commissioners. MCL 207.843(5).

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5. How do I apply for a Commercial Rehabilitation Exemption Certificate?

Applications for Commercial Rehabilitation Exemption Certificates are filed with the local governmental unit by the owner of the property.

File two (2) copies of the completed application and all attachments with the clerk of the local governmental unit where the property is located. The property must meet the following requirements:

- a. The property must be located in a “qualified local governmental unit” as defined by MCL 207.842(i).
- b. The property must be located in a “commercial rehabilitation district” as defined by MCL 207.842(b).
- c. The property must meet the definition of “commercial property” as defined by MCL 207.842(a).
- d. The proposed project must meet the definition of “rehabilitation” in MCL 207.842(k).

6. What documents must accompany an application for a Commercial Rehabilitation Exemption Certificate?

- a. A general description of the facility (including year built, original use, most recent use, number of stories, square footage);
- b. A general description of the rehabilitated facility’s proposed use;
- c. A detailed description of the general nature and extent of the rehabilitation to be undertaken;
- d. A descriptive list of the fixed building equipment that will be a part of the rehabilitated facility;
- e. A time schedule for undertaking and completing the facility’s rehabilitation;
- f. A statement of economic advantages expected from the exemption;
- g. A legal description of the property outlined in the application;
- h. A building permit, if construction has started on the project.

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- i. A contractor's bid or itemized list of costs matching the investment amount reported on the box titled *Estimated Cost of Rehabilitation* on the first page of the application.
- j. A copy of the resolution approved by the local unit establishing the eligible district;
- k. The local unit resolution, containing all the required statements, approving the application for the exemption; and
- l. If applicable, a completed Form 4753, Commercial Rehabilitation Exemption Certification for Qualified Retail Food Establishments.

7. What does the local governmental unit need to do upon receipt of a Commercial Rehabilitation Exemption Certificate Application?

Upon receipt of an application for a Commercial Rehabilitation Exemption Certificate, the clerk of the qualified local governmental unit shall notify, in writing, the assessor and the legislative body of each taxing unit that levies ad valorem property taxes in the qualified local governmental unit in which the qualified facility is located.

Before acting on the application, the qualified local governmental unit must hold a hearing on the application and give notice to the applicant, assessor, a representative of the affected taxing units, and the general public. The hearing must be held separately from the hearing on the establishment of the Commercial Rehabilitation District.

Not more than 60 days after receiving an application, the qualified local governmental unit must approve or disapprove the application by resolution. Certain resolution statements are required. A sample resolution with all required statements, can be found at: www.michigan.gov/propertytaxexemptions.

8. What requirements for a Commercial Rehabilitation Exemption Certificate must be met to gain approval at the local governmental unit level?

An applicant seeking a Commercial Rehabilitation Exemption Certificate must meet the following qualifications:

- a. The commencement of the rehabilitation of the qualified facility does not occur earlier than six months before the applicant files the application for the Commercial Rehabilitation Exemption Certificate.
- b. The application relates to a rehabilitation program that when completed constitutes a qualified facility within the meaning of the act and that shall be situated within a Commercial Rehabilitation District established in a qualified local governmental unit eligible under the act.

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- c. Completion of the qualified facility is calculated to, and will at the time of issuance of the certificate, have the reasonable likelihood to, increase commercial activity, create employment, retain employment, prevent a loss of employment, revitalize urban areas, or increase the number of residents in the community in which the qualified facility is situated.
- d. The applicant states, in writing, that the rehabilitation of the qualified facility would not be undertaken without the applicant's receipt of the exemption certificate.
- e. The applicant is not delinquent in the payment of any taxes related to the qualified facility.

9. What happens if the qualified local governmental unit approves the application?

If the qualified local governmental unit approves the application, the clerk must forward a copy of the application and resolution to the STC.

10. What happens if the qualified local governmental unit disapproves the application?

If the local governmental unit disapproves the application, the reason for disapproval must be set forth in writing in the resolution, and the clerk must send a copy of the resolution to the applicant and assessor by certified mail.

11. Are there provisions in the application process that are time sensitive?

Yes. MCL 207.848 requires that the commencement of the rehabilitation of the qualified facility does not occur earlier than six months before the applicant files the application for the Commercial Rehabilitation Exemption Certificate.

In addition, State Tax Commission Rule 209.111(2) states that "[a]ll complete applications for commercial rehabilitation exemption certificates received through October 31 shall receive consideration and action by the commission before December 31. An application received on or after November 1 shall be considered by the commission contingent upon staff availability."

12. What does the STC do when it receives an application and resolution from the clerk of the qualified local governmental unit?

The STC reviews the application for completeness and compliance with the statute. If the application is incomplete, staff sends a letter requesting the missing information. Once the application is complete, the STC is required to either approve or disapprove the application within 60 days. If the application is approved, the STC issues a Commercial Rehabilitation Exemption Certificate, and it is effective December 31st immediately following the date of issuance by the STC.

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13. Who determines if a facility qualifies for a Commercial Rehabilitation Exemption Certificate?

Initially, that determination is made when the application is filed and reviewed by the local governmental unit. However, the local governmental unit's determination is then reviewed by the STC. The STC can approve, modify, or deny the application.

14. Can a decision of the STC regarding a Commercial Rehabilitation Exemption Certificate be appealed?

Yes. A party aggrieved by the issuance, refusal to issue, revocation, transfer or modification of a Commercial Rehabilitation exemption certificate may appeal a final decision of the STC by filing a petition with the Michigan Tax Tribunal, www.michigan.gov/taxtrib, within 35 days. MCL 205.735a(6).

15. What is the term of a Commercial Rehabilitation Exemption Certificate?

A certificate may be issued for a period to be determined by the legislative body of the local governmental unit of at least 1 (one) year but not to exceed 10 (ten) years. If the number of years determined is less than 10 (ten), the certificate may be subject to review by the legislative body of the qualified local governmental unit and the certificate may be extended. The total amount of time determined for the certificate, including any extensions, shall not exceed 10 (ten) years after the completion of the qualified facility.

16. What determines the starting date of a Commercial Rehabilitation Exemption Certificate?

The effective date of the certificate is December 31st immediately following the date of issuance of the certificate by the STC.

17. How is the Commercial Rehabilitation Tax computed for a rehabilitated facility?

A specific tax, known as the commercial rehabilitation tax, is levied upon every owner of a rehabilitated facility to which a Commercial Rehabilitation Exemption Certificate is issued. MCL 207.850.

Calculating the commercial rehabilitation tax is a two-step process.

First, multiply the total mills levied as ad valorem taxes for that year by all taxing units by the taxable value of the real property (excluding land) for the tax year immediately preceding the effective date of the commercial rehabilitation exemption.

Second, multiply the local school district operating and state education tax mills by the difference between the taxable value of the real property (excluding land) for the current

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tax year and the taxable value of the real property (excluding land) for the year immediately preceding the effective date of the exemption.

For a qualified retail food establishment that was issued a certificate on or before December 31, 2009, the tax is the sum of the product computed by multiplying the total mills levied as ad valorem taxes for that year by all taxing units (including local school district operating and the state education tax) by the taxable value of the real property (excluding land) for the tax year immediately preceding the rehabilitation and the product computed by multiplying the local school district operating and state education tax mills by the difference between the taxable value of the real property (excluding land) for the current tax year and the taxable value of the real property (excluding land) for the tax year immediately preceding the rehabilitation.

18. Are special assessment millage rates impacted by the granting of a Commercial Rehabilitation Exemption Certificate?

Special assessment millage rates may be impacted. Millage-based special assessments levied under Public Act 33 of 1951 do not apply to property with a Commercial Rehabilitation Act exemption. However, the special assessments would still be applicable to the land on which the Commercial Rehabilitation Act exemption property is located. Conversely, for millage-based special assessments levied under public acts other than Public Act 33 of 1951, property with a Commercial Rehabilitation Act exemption pays on the full special assessment millage rate, the same as any “ad valorem” property.

19. For Qualified Retail Food Establishments, how do you determine if you are located in an “underserved area?”

Under the “Commercial Rehabilitation Act” link on the Property Tax Exemption Section website (www.michigan.gov/propertytaxexemptions) click on “Qualified Retail Food Establishments.” Then click on “Eligibility Requirements,” which describes how to find the census tract that you are located in. Last, click on “Census Tracts Regarding Underserved Areas” for a listing of qualifying census tracts.

20. Can a Commercial Rehabilitation Exemption Certificate be transferred or amended?

Yes. MCL 207.853 allows a certificate to be transferred and assigned by the holder to a new owner of the qualified facility. The new owner must first apply and be approved by the qualified local governmental unit before the transfer may occur. A certificate may also be amended if the number of years initially exempted was fewer than ten. The certificate may then be subject to review by the legislative body of the qualified local governmental unit and be extended.

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21. Can a Commercial Rehabilitation Exemption Certificate be revoked?

Yes. The legislative body of the qualified local governmental unit may, by resolution, revoke the Commercial Rehabilitation Exemption Certificate of a facility if it finds that the completion of rehabilitation of the qualified facility has not occurred within the time authorized by the legislative body in the exemption certificate or a duly authorized extension of that time or that the holder of the Commercial Rehabilitation Exemption Certificate has not proceeded in good faith with the operation of the qualified facility in a manner consistent with the purposes of the act and in the absence of circumstances that are beyond control of the holder of the exemption certificate. MCL 207.852(1).

In addition, the holder of a Commercial Rehabilitation Certificate may send, by certified mail, a request to revoke the certificate to the qualified local governmental unit. Upon receipt of the request, the legislative body of the local governmental unit may, by resolution, revoke the certificate. MCL 207.852(2).

22. When does the revocation of a Commercial Rehabilitation Exemption Certificate take effect?

The revocation of a Commercial Rehabilitation Exemption Certificate is effective the December 31st of the year in which the local governmental unit resolves to revoke the certificate.

23. Can a revoked Commercial Rehabilitation Exemption Certificate be reinstated?

Yes. Pursuant to MCL 207.853(3), a Commercial Rehabilitation Certificate can be revoked under two circumstances. If the holder of the revoked certificate is requesting reinstatement, they must submit a written request to the qualified local governmental unit and the STC. If a subsequent owner is requesting reinstatement of a revoked certificate, they must file an application with the qualified local governmental unit.

If the legislative body of the qualified local governmental unit submits a resolution of concurrence to the STC, and the facility continues to qualify under the Act, a revoked Commercial Rehabilitation Exemption Certificate may be reinstated by the STC.

24. What is the definition of "Commercial Property?"

MCL 207.842(a) defines "Commercial Property" as:

" . . . land improvements classified by law for general ad valorem tax purposes as real property including real property assessable as personal property pursuant to sections 8(d) and 14(6) of the general property tax act, 1893 PA 206; MCL 211.8 and 211.14, the primary purpose and use of which is the operation of a commercial business enterprise or multifamily residential use. Commercial property shall also include facilities related to

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a commercial business enterprise under the same ownership at that location, including, but not limited to, office, engineering, research and development, warehousing, parts distribution, retail sales, and other commercial activities. Commercial property also includes a building or group of contiguous buildings previously used for industrial purposes that will be converted to the operation of a commercial business enterprise. Commercial property **does not** include any of the following: land or property of a public utility” (emphasis added).

25. What is the definition of “multifamily residential use?”

“‘Multifamily residential use’ means multifamily housing consisting of 5 or more units.” MCL 207.842(g).

26. What is the definition of a “qualified local governmental unit?”

“‘Qualified local governmental unit’ means a city, village, or township.” MCL 207.842(i).

27. What is the definition of a “Qualified Facility?”

A “Qualified Facility” is defined by MCL 207.842(h) as:

“A qualified retail food establishment or a building or group of contiguous buildings of commercial property that is 15 years old or older or has been allocated for a new market tax credit under section 45d of the internal revenue code, 26 USE 45d. Qualified facility also includes a building or a group of contiguous buildings, a portion of a building or group of contiguous buildings previously used for commercial or industrial purposes, obsolete industrial property, and vacant property which within the immediately preceding 15 years, was commercial property as defined in subdivision (a). Qualified facility shall also include vacant property located within a city with a population of more than 500,000 according to the most recent federal decennial census and from which a previous structure has been demolished and on which commercial property is or will be newly constructed provided an application for a certificate has been filed with that city before July 1, 2010. A qualified facility also includes a hotel or motel that has additional meeting or convention space that is attached to a convention and trade center that is over 250,000 square feet in size and that is located within a county with a population of more than 1,100,000 and less than 1,600,000 as of the most recent decennial census. A qualified facility **does not** include property that is to be used as a casino or a professional sports stadium. As used in this subdivision, “casino” means a casino or a parking lot, hotel, motel, or retail store owned or operated by a casino, an affiliate, or an affiliated company, regulated by this state pursuant to the

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Michigan gaming control and revenue act, 1996 IL 1, MCL 432.201 to 432.226” (emphasis added).

28. How is “rehabilitation” defined as it pertains to the Commercial Rehabilitation Act?

“Rehabilitation” is defined by MCL 207.842(k) as:

“... [C]hanges to qualified facilities that are required to restore or modify the property, together with all appurtenances, to an economically efficient condition. Rehabilitation includes major renovation and modification including, but not necessarily limited to, the improvement of floor loads, correction of deficient or excessive height, new or improved fixed building equipment including heating, ventilation, and lighting, reducing multistory facilities to 1 or 2 stories, improved structural support including foundations, improved roof structure and cover, floor replacement, improved wall placement, improved exterior and interior appearance of buildings, and other physical changes required to restore or change the property to an economically efficient condition. Rehabilitation for a qualified retail food establishment also includes new construction. Rehabilitation also includes new construction of a qualified facility that is a hotel or motel that has additional meeting or convention space that is attached to a convention or trade center that is over 250,000 square feet in size, located within a county with a population of more than 1,100,000 and less than 1,600,000 as of the most recent decennial census, if that new construction is an economic benefit to the local community as determined by the qualified local governmental unit. Rehabilitation also includes new construction on vacant property from which a previous structure has been demolished and if that new construction is an economic benefit to the local community as determined by the qualified local governmental unit. Rehabilitation shall not include improvements aggregating less than 10% of the true cash value of the property at commencement of the rehabilitation of the qualified facility.”

29. What is required of the Local Governmental Unit regarding the yearly status reporting of Commercial Rehabilitation Exemptions to the STC?

No later than October 15th of each year, the assessor of each qualified local governmental unit containing properties subject to a Commercial Rehabilitation Exemption Certificate shall file Form 4769 *Assessing Officer Report for Commercial Rehabilitation Exemption* with the STC. The report must include the current value of the property to which the exemption pertains, the value on which the commercial rehabilitation tax is based, and a current estimate of the number of jobs retained or created by the exemption, and the number of new residents.

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30. Where can I obtain copies of previously issued Commercial Rehabilitation Exemption Certificates?

Copies of certificates acted upon by the STC after January 1, 2013 are available on the Department of Treasury website at:

www.michigan.gov/propertytaxexemptions.

Choose the exemption program under which the certificate was issued. Within the "Certificate Activity" link, the certificates are listed according to the date they were acted upon.

CHARTER TOWNSHIP OF ELMWOOD
RESOLUTION #14 OF 2021
BUDGET AMENDMENT RESOLUTION

At a regular meeting of the Board of the Charter Township of Elmwood, held in the Township Hall located at 10090 E. Lincoln Rd. Traverse City Michigan, on the 13th day of December, 2021 there were

PRESENT:

ABSENT:

The following resolution was offered by _____ and seconded by _____.

WHEREAS, a budget was adopted on December 14, 2020 to govern the receipts and expenditures of various Township funds for the next fiscal year of the Township, and

WHEREAS, as a result of unanticipated cost, it is necessary to modify the aforesaid budget and,
NOW THEREFORE BE IT RESOLVED, that the aforesaid budget be modified as follows:

Increase the following line items:

206-000.000-975 Fire Dept. Buildings, Additions, and Improvements by \$54,100.00 to cover the cost of the new roof. Funds to come from the fundbalance of the fire fund.

101-400.000-804 Planning Services by \$5000.00 to cover the cost of contracted planning services.
Funds to come from the fundbalance of the general fund.

Upon a roll call vote, the following voted:

YES:

NO:

RESOLUTION DECLARED ADOPTED

Jeff Shaw, Supervisor

I, the undersigned, the Clerk of the Charter Township of Elmwood, Leelanau County, Michigan, do hereby certify that the foregoing is a true and complete copy of certain proceedings taken by the Township Board of said municipality at its regular meeting held on December 13, 2021 relative to adoption of the resolution therein set forth; that said meeting was conducted and public notice of said meeting was given pursuant to and in full compliance with the Open Meetings Act, being Act 267, Public Acts of Michigan, 1976, and that the minutes of said meeting were kept and will be or have been made available as required by said Act.

Dated: December 13, 2021

Connie Preston, Clerk

CHARTER TOWNSHIP OF ELMWOOD
RESOLUTION 15 OF 2021

RESOLUTION ESTABLISHING SALARY OF THE TOWNSHIP SUPERVISOR

At a regular meeting of the Board of the Charter Township of Elmwood, held in the Township Hall, 10090 E. Lincoln Rd., in the Township of Elmwood, County of Leelanau, Michigan, on the 13th day of December, 2021 there were

PRESENT:

EXCUSED:

The following resolution was offered by _____ and seconded by _____.

Recitals

WHEREAS, according to MCL 41.95(3), in a township that does not hold an annual meeting, the salary for officers composing the township board shall be determined by the township board, and

WHEREAS, the Township Board deems that an adjustment in the salary of the office of Supervisor is warranted in consideration of the increase in the cost of living since township board members' salaries were adjusted in 2020,

NOW THEREFORE BE IT RESOLVED that as of January 1, 2022, the annual salary of the office of Supervisor shall be as follows:

Supervisor's Salary: \$48,200.00 annually

Upon a roll call vote the following voted:

YES:

NO:

**RESOLUTION DECLARED ADOPTED
CHARTER TOWNSHIP OF ELMWOOD**

Jeff Shaw, Supervisor

I, the undersigned, the Clerk of the Charter Township of Elmwood, Leelanau County, Michigan, do hereby certify that the foregoing is a true and complete copy of certain proceedings taken by the Township Board of said municipality at its regular meeting held on Dec.13, 2021, relative to adoption of the resolution therein set forth; that said meeting was conducted and public notice of said meeting was given pursuant to and in full compliance with the Open Meetings Act, being Act 267, Public Acts of Michigan, 1976, and that the minutes of said meeting were kept and will be or have been made available as required by said Act.

Dated: Dec. 1, 2021

Connie Preston, Clerk

CHARTER TOWNSHIP OF ELMWOOD
RESOLUTION 16 OF 2021

RESOLUTION ESTABLISHING SALARY OF THE TOWNSHIP CLERK

At a regular meeting of the Board of the Charter Township of Elmwood, held in the Township Hall, 10090 E. Lincoln Rd., in the Township of Elmwood, County of Leelanau, Michigan, on the 13th day of December, 2021 there were

PRESENT:

EXCUSED:

The following resolution was offered by _____ and seconded by _____.

Recitals

WHEREAS, according to MCL 41.95(3), in a township that does not hold an annual meeting, the salary for officers composing the township board shall be determined by the township board, and

WHEREAS, the Township Board deems that an adjustment in the salary of the office of Clerk is warranted in consideration of the increase in the cost of living since township board members' salaries were adjusted in 2020,

NOW THEREFORE BE IT RESOLVED that as of January 1, 2022, the annual salary of the office of Clerk shall be as follows:

Clerk's Salary: \$48,200.00 annually

Upon a roll call vote the following voted:

YES:

NO:

**RESOLUTION DECLARED ADOPTED
CHARTER TOWNSHIP OF ELMWOOD**

Jeff Shaw, Supervisor

I, the undersigned, the Clerk of the Charter Township of Elmwood, Leelanau County, Michigan, do hereby certify that the foregoing is a true and complete copy of certain proceedings taken by the Township Board of said municipality at its regular meeting held on Dec. 13, 2021, relative to adoption of the resolution therein set forth; that said meeting was conducted and public notice of said meeting was given pursuant to and in full compliance with the Open Meetings Act, being Act 267, Public Acts of Michigan, 1976, and that the minutes of said meeting were kept and will be or have been made available as required by said Act.

Dated: Dec. 13, 2021

Connie Preston, Clerk

CHARTER TOWNSHIP OF ELMWOOD
RESOLUTION 17 OF 2021

RESOLUTION ESTABLISHING SALARY OF THE TOWNSHIP TREASURER

At a regular meeting of the Board of the Charter Township of Elmwood, held in the Township Hall, 10090 E. Lincoln Rd., in the Township of Elmwood, County of Leelanau, Michigan, on the 13th day of December, 2021 there were

PRESENT:

EXCUSED:

The following resolution was offered by _____ and seconded by _____.

Recitals

WHEREAS, according to MCL 41.95(3), in a township that does not hold an annual meeting, the salary for officers composing the township board shall be determined by the township board, and

WHEREAS, the Township Board deems that an adjustment in the salary of the office of Treasurer is warranted in consideration of the increase in the cost of living since township board members' salaries were adjusted in 2020,

NOW THEREFORE BE IT RESOLVED that as of January 1, 2022, the annual salary of the office of Treasurer shall be as follows:

Treasurer's Salary: \$48,200.00 annually

Upon a roll call vote the following voted:

YES:

NO:

**RESOLUTION DECLARED ADOPTED
CHARTER TOWNSHIP OF ELMWOOD**

Jeff Shaw, Supervisor

I, the undersigned, the Clerk of the Charter Township of Elmwood, Leelanau County, Michigan, do hereby certify that the foregoing is a true and complete copy of certain proceedings taken by the Township Board of said municipality at its regular meeting held on Dec. 13, 2021, relative to adoption of the resolution therein set forth; that said meeting was conducted and public notice of said meeting was given pursuant to and in full compliance with the Open Meetings Act, being Act 267, Public Acts of Michigan, 1976, and that the minutes of said meeting were kept and will be or have been made available as required by said Act.

Dated: Dec. 13, 2021

Connie Preston, Clerk

CHARTER TOWNSHIP OF ELMWOOD
RESOLUTION 18 OF 2021

RESOLUTION ESTABLISHING COMPENSATION OF THE TOWNSHIP TRUSTEES

At a regular meeting of the Board of the Charter Township of Elmwood, held in the Township Hall, 10090 E. Lincoln Rd., in the Township of Elmwood, County of Leelanau, Michigan, on the 13th day of December, 2021 there were

PRESENT:

EXCUSED:

The following resolution was offered by Trustee Lautner and seconded by Trustee O'Rourke.

Recitals

WHEREAS, according to MCL 41.95(3), in a township that does not hold an annual meeting, the salary for officers composing the township board shall be determined by the township board, and

WHEREAS, the Township Board deems that an adjustment in the salary of the office of Trustee is warranted in consideration of the increase in the cost of living since township board members' salaries were adjusted in 2020,

NOW THEREFORE BE IT RESOLVED that as of January 1, 2022, the annual salary of the office of Trustee shall be as follows:

Trustee Salary: \$3425.00 annually and \$100.00 per special meeting

Upon a roll call vote the following voted:

YES:

NO:

**RESOLUTION DECLARED ADOPTED
CHARTER TOWNSHIP OF ELMWOOD**

Jeff Shaw, Supervisor

I, the undersigned, the Clerk of the Charter Township of Elmwood, Leelanau County, Michigan, do hereby certify that the foregoing is a true and complete copy of certain proceedings taken by the Township Board of said municipality at its regular meeting held on Dec. 13, 2021, relative to adoption of the resolution therein set forth; that said meeting was conducted and public notice of said meeting was given pursuant to and in full compliance with the Open Meetings Act, being Act 267, Public Acts of Michigan, 1976, and that the minutes of said meeting were kept and will be or have been made available as required by said Act.

Dated: Dec. 13, 2021

Connie Preston, Clerk

CHARTER TOWNSHIP OF ELMWOOD
RESOLUTION TO ESTABLISH 2022 BUDGET
RESOLUTION 19 OF 2021

At a regular meeting of the Board of the Charter Township of Elmwood, held in the Township Hall, 10090 E. Lincoln Road in the Township of Elmwood, County of Leelanau, Michigan, on the 13th day of December, 2021 there were

PRESENT:

EXCUSED:

The following resolution was offered by _____ and seconded by _____.

WHEREAS, a hearing was held on December 13, 2021 on the budget for the fiscal year 2022 for the Charter Township of Elmwood,
NOW THEREFORE BE IT RESOLVED, that the 2022 budget be adopted based on a cost center basis for the following funds:

General	Revenues	\$1,236,070.00
	Expenditures	\$1,236,070.00
Fire	Revenues	\$1,130,600.00
	Expenditures	\$1,130,585.00
Metro Authority	Revenues	\$8800.00
	Expenditures	\$0.00
Sewer	Revenues	\$435,500.00
	Expenditures	\$435,450.00
Timberlee Water	Revenues	\$86,100.00
	Expenditures	\$78,065.00
Greilickville Water	Revenues	\$56,000.00
	Expenditures	\$48,550.00
Marina	Revenues	\$920,000.00
	Expenditures	\$920,000.00
Police	Revenues	\$275.00
	Expenditures	\$275.00

BE IT FURTHER RESOLVED, that the budget be supported by an allocated operation millage of .6374.

Upon a roll call vote, the following voted:

AYE:

NAY:

RESOLUTION DECLARED ADOPTED
CHARTER TOWNSHIP OF ELMWOOD

Jeff Shaw, Supervisor

I, the undersigned, the Clerk of the Charter Township of Elmwood, Leelanau County, Michigan, do hereby certify that the foregoing is a true and complete copy of certain proceedings taken by the Township Board of said municipality at its regular meeting held on Dec. 13, 2021, relative to adoption of the resolution therein set forth; that said meeting was conducted and public notice of said meeting was given pursuant to and in full compliance with the Open Meetings Act, being Act 267, Public Acts of Michigan, 1976, and that the minutes of said meeting were kept and will be or have been made available as required by said Act.

Dated: Dec. 13, 2021

Connie Preston, Clerk

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	Prior Year Actual	Original Budget	Amended Budget	Current Year Actual Thru November	Estimated Total	(6) Requested	(7) Recommended	(8) Adopted
Month: 11/30/2021								
Fund Type:								
Fund: 101 - GENERAL FUND								
Revenues								
Dept: 000.000								
402.000 CURRENT PROP. TAX - ALLOCATED	217,768	225,800	225,800	226,023	0	232,370		
403.000 INTEREST/PENALTIES ON TAXES	0	0	0	0	0			
412.000 DELINQUENT-REAL PROPERTY TAX	0	0	0	0	0			
420.000 UNPAID PERSONAL PROPERTY TAX	0	0	0	0	0			
445.000 INT/PENALTIES SPEC.ASSES.-TAX	0	0	0	0	0			
447.000 PROPERTY TAX ADMIN. FEE	88,576	90,000	90,000	88,791	0	90,000		
460.000 CABLE TV FRANCHISE FEES	82,688	82,000	82,000	60,969	0	81,000		
460.100 METRO AUTHORITY FEES	0	0	0	0	0			
461.000 PEG FEES	8,077	8,000	8,000	5,853	0	7,800		
462.000 WATER FRANCHISE FEE	790	790	790	940	0	940		
476.000 PERMITS & FEES	4,291	3,800	3,800	4,809	0	4,500		
476.100 LAND DIVISION FEES	1,150	1,500	1,500	1,250	0	1,500		
477.000 Short Term Rental	0	0	0	0	0	27,900		
487.000 TRAILER PARK FEES	148	300	300	0	0	300		
566.000 STATE GRANTS	0	0	0	236,447	0			
574.000 STATE SHARED REVENUE	400,257	392,000	392,000	368,381	0	425,000		
607.000 CHARGES FOR SERVICE - FEES	2,704	3,000	3,000	5,500	0	3,000		
626.000 SUMMER TAX COLLECTION FEE	7,880	7,900	7,900	7,973	0	8,000		
635.000 STREET LIGHTING	0	0	0	0	0			
642.000 CHARGE FOR SERVICE - SALES	194	100	100	24	0	100		
643.000 SALE OF HISTORY BOOKS	5	0	0	0	0			
656.000 UNIFORM TRAFFIC CODE FINES	0	0	0	20	0			
664.000 INTEREST EARNINGS	10,713	6,000	6,000	203	0	300		
664.100 STF BOND INTEREST	4,471	4,200	4,200	2,988	0	2,000		
668.000 RENTS & ROYALTIES	4,750	5,000	5,000	6,300	0	6,000		
669.000 LEASE AT FIRE HALL	40,971	41,000	41,000	35,322	0	43,200		
673.000 SALE OF FIXED ASSETS	0	0	0	20,200	0			
675.000 CONTRIBUTIONS - PRIVATE SOURCE	0	0	0	21	0			
687.000 REFUNDS	2,880	0	0	16	0			
691.000 CONTRIBUTIONS - OTHER FUNDS	35,000	35,000	35,000	5,030	0	35,000		
692.000 REIMBURSEMENTS	10,302	0	0	600	0			
695.000 MISCELLANEOUS INCOME	0	0	0	212	0			
699.000 FUND EQUITY CONTRIBUTION	0	0	0	0	0	267,160		
Dept: 000.000	923,615	906,390	906,390	1,077,872	0	1,236,070	0	0
Total Revenues	923,615	906,390	906,390	1,077,872	0	1,236,070	0	0

BUDGET WORKSHEET

ELMWOOD TWP

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	Prior Year Actual	Original Budget	Amended Budget	Current Year Actual Thru November	Estimated Total	(6) Requested	(7) Recommended	(8) Adopted
Month: 11/30/2021								
Fund Type:								
Fund: 101 - GENERAL FUND								
Expenditures								
Dept: 000.000								
882.000 ROAD IMPROVEMENTS	0	0	0	0	0			
999.100 OPERATING TRANSFER OUT	0	0	0	0	0			
Dept: 000.000	0	0	0	0	0	0	0	0
Dept: 101.000 TOWNSHIP BOARD								
701.000 ADMINISTRATIVE WAGES	12,922	17,000	17,000	15,155	0	18,000		
702.000 CLERICAL WAGES	0	2,000	2,000	0	0	2,000		
703.000 WAGES	22,805	22,400	22,400	18,092	0	23,600		
703.100 UNEMPLOYMENT REIMBURSEMENT	0	0	0	0	0			
703.200 wages	9,060	8,055	8,055	6,713	0	8,405		
714.000 EMPLOYER'S FICA CONTRIBUTION	3,522	3,810	3,810	3,057	0	4,005		
715.000 MEDICAL INSURANCE	0	0	0	0	0			
715.100 LIFE INSURANCE	627	660	660	499	0	660		
716.000 WORKERS COMP INSURANCE	3,403	3,600	3,600	3,600	0	4,000		
717.000 RETIREMENT CONTRIBUTION	1,958	4,200	4,200	3,381	0	4,300		
724.000 BANK CHARGES	317	0	0	0	0			
727.000 OFFICE SUPPLIES	0	0	0	0	0			
800.000 VIDEO SERVICES	0	0	0	0	0			
801.000 PROFESSIONAL SERVICES - LEGAL	6,419	10,000	10,000	6,534	0	8,000		
801.100 SPECIAL PROJECTS - LEGAL	0	0	0	0	0			
802.000 ENGINEERING SERVICES	258	2,500	2,500	8,463	0	4,000		
802.100 ENGINEERING SERVICES-REIMBURSE	0	0	0	0	0			
804.000 PLANNING SERVICES	0	2,500	2,500	0	0	2,500		
805.000 AUDIT FEES	5,125	5,300	5,300	5,300	0	5,500		
806.000 CONTRACTUAL FEES & SERVICES	7,605	8,000	8,000	8,137	0	20,000		
812.000 PUBLIC ACCESS FRANCHISE FEE	27,052	28,000	28,000	25,898	0	25,000		
830.000 MEMBERSHIP AND DUES	5,816	7,000	7,000	7,230	0	7,300		
860.000 TRANSPORTATION	0	300	300	0	0	300		
880.000 COMMUNITY PROMOTION	0	0	0	0	0			
882.000 ROAD IMPROVEMENTS	0	0	0	0	0			
900.000 PRINTING & PUBLISHING	1,919	2,000	2,000	2,418	0	2,000		
900.100 Printing and Publishing-Reimb	0	0	0	0	0			
956.000 EMERGENCY CONTINGENCY	0	0	0	0	0			
960.000 EDUCATION & TRAINING	1,000	2,000	2,000	0	0	2,000		
964.000 REFUNDS	0	0	0	0	0			
980.000 OFFICE EQUIPMENT	0	0	0	0	0			
999.200 CONTRIBUTIONS TO OTHER FUNDS	0	0	0	0	0			

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Month: 11/30/2021	Prior Year Actual	Current Year			(6)	(7)	(8)
		Original Budget	Amended Budget	Actual Thru November	Estimated Total	Requested	Recommended Adopted
Fund Type:							
Fund: 101 - GENERAL FUND							
Expenditures							
TOWNSHIP BOARD	109,808	129,325	129,325	114,477	0	141,570	0
Dept: 171.000 TOWNSHIP SUPERVISOR							
701.000 ADMINISTRATIVE WAGES	44,754	45,400	45,400	37,833	0	48,200	
703.000 WAGES	7,668	8,055	8,055	7,272	0	8,405	
714.000 EMPLOYER'S FICA CONTRIBUTION	3,991	4,120	4,120	3,451	0	4,360	
715.000 MEDICAL INSURANCE	0	0	0	0	0		
715.100 LIFE INSURANCE	354	360	360	295	0	360	
717.000 RETIREMENT CONTRIBUTION	2,225	4,600	4,600	4,540	0	4,900	
727.000 OFFICE SUPPLIES	0	100	100	0	0		
860.000 TRANSPORTATION	0	300	300	0	0	300	
956.000 EMERGENCY CONTINGENCY	0	0	0	0	0		
960.000 EDUCATION & TRAINING	50	1,000	1,000	0	0	1,000	
980.000 OFFICE EQUIPMENT	0	0	0	0	0		
TOWNSHIP SUPERVISOR	59,042	63,935	63,935	53,391	0	67,525	0
Dept: 191.000 ELECTIONS							
703.000 WAGES	11,887	0	0	0	0	12,000	
714.000 EMPLOYER'S FICA CONTRIBUTION	9	0	0	0	0		
727.000 OFFICE SUPPLIES	5,195	500	500	200	0	5,000	
740.000 OPERATING SUPPLIES	4,706	0	0	0	0	4,000	
806.000 CONTRACTUAL FEES & SERVICES	0	0	0	0	0		
860.000 TRANSPORTATION	644	0	0	0	0	700	
900.000 PRINTING & PUBLISHING	160	0	0	0	0	200	
930.000 REPAIR & MAINTENANCE	113	500	500	0	0	500	
960.000 EDUCATION & TRAINING	929	0	0	0	0	1,000	
980.000 OFFICE EQUIPMENT	4,532	0	0	0	0	500	
ELECTIONS	28,175	1,000	1,000	200	0	23,900	0
Dept: 209.000 ASSESSOR							
701.000 ADMINISTRATIVE WAGES	56,153	55,310	55,310	46,092	0	58,630	
703.000 WAGES	1,063	8,000	8,000	3,962	0	9,000	
714.000 EMPLOYER'S FICA CONTRIBUTION	4,329	4,500	4,500	3,829	0	5,210	
715.000 MEDICAL INSURANCE	6,519	8,675	8,675	6,364	0	9,055	
715.100 LIFE INSURANCE	230	360	360	192	0	360	
716.000 WORKERS COMP INSURANCE	0	0	0	0	0		
717.000 RETIREMENT CONTRIBUTION	2,711	5,600	5,600	5,531	0	6,000	
727.000 OFFICE SUPPLIES	2,213	2,000	2,000	2,814	0	2,900	
740.000 OPERATING SUPPLIES	1,497	2,500	2,500	1,246	0	1,500	
860.000 TRANSPORTATION	0	400	400	0	0	400	

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	Prior Year Actual	Original Budget	Amended Budget	Current Year Actual Thru November	Estimated Total	(6) Requested	(7) Recommended	(8) Adopted
Month: 11/30/2021								
Fund Type:								
Fund: 101 - GENERAL FUND								
Expenditures								
Dept: 209.000 ASSESSOR								
930.000 REPAIR & MAINTENANCE	0	250	250	0	0			
960.000 EDUCATION & TRAINING	0	800	800	0	0	800		
980.000 OFFICE EQUIPMENT	0	1,500	1,500	1,578	0			
ASSESSOR	74,715	89,895	89,895	71,608	0	93,855	0	0
Dept: 215.000 TOWNSHIP CLERK								
701.000 ADMINISTRATIVE WAGES	44,596	45,400	45,400	37,833	0	48,200		
702.000 CLERICAL WAGES	7,178	7,655	7,655	6,839	0	8,010		
703.000 WAGES	9,393	12,000	12,000	392	0	12,000		
714.000 EMPLOYER'S FICA CONTRIBUTION	4,672	5,010	5,010	3,448	0	5,150		
715.000 MEDICAL INSURANCE	426	430	430	571	0	430		
715.100 LIFE INSURANCE	354	360	360	295	0	360		
716.000 WORKERS COMP INSURANCE	0	0	0	0	0			
717.000 RETIREMENT CONTRIBUTION	2,625	5,900	5,900	5,510	0	6,020		
727.000 OFFICE SUPPLIES	898	1,000	1,000	0	0	400		
806.000 CONTRACTUAL FEES & SERVICES	2,473	2,500	2,500	0	0	2,500		
860.000 TRANSPORTATION	44	150	150	0	0	150		
930.000 REPAIR & MAINTENANCE	0	0	0	0	0			
956.000 EMERGENCY CONTINGENCY	0	0	0	0	0			
960.000 EDUCATION & TRAINING	270	1,000	1,000	200	0	1,000		
980.000 OFFICE EQUIPMENT	0	0	0	0	0			
TOWNSHIP CLERK	72,929	81,405	81,405	55,088	0	84,220	0	0
Dept: 247.000 BOARD OF REVIEW								
703.000 WAGES	925	1,000	1,000	0	0	1,000		
714.000 EMPLOYER'S FICA CONTRIBUTION	14	80	80	0	0	80		
716.000 WORKERS COMP INSURANCE	0	0	0	0	0			
727.000 OFFICE SUPPLIES	0	0	0	26	0			
900.000 PRINTING & PUBLISHING	216	275	275	211	0	300		
956.000 EMERGENCY CONTINGENCY	0	0	0	0	0			
960.000 EDUCATION & TRAINING	480	700	700	389	0	500		
BOARD OF REVIEW	1,635	2,055	2,055	626	0	1,880	0	0
Dept: 253.000 TOWNSHIP TREASURER								
701.000 ADMINISTRATIVE WAGES	44,732	45,400	45,400	37,833	0	48,200		
703.000 WAGES	11,163	10,965	10,965	8,856	0	11,600		
714.000 EMPLOYER'S FICA CONTRIBUTION	4,258	4,345	4,345	3,572	0	4,610		
715.000 MEDICAL INSURANCE	7,919	8,675	8,675	6,364	0	9,055		
715.100 LIFE INSURANCE	354	360	360	295	0	360		
716.000 WORKERS COMP INSURANCE	0	0	0	0	0			

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Month: 11/30/2021	Prior Year Actual	Current Year			Estimated Total	(6)	(7)	(8)
		Original Budget	Amended Budget	Actual Thru November		Requested	Recommended	Adopted
Fund Type:								
Fund: 101 - GENERAL FUND								
Expenditures								
Dept: 253.000 TOWNSHIP TREASURER								
717.000 RETIREMENT CONTRIBUTION	2,763	5,800	5,800	5,800	0	6,500		
727.000 OFFICE SUPPLIES	2,897	5,300	5,300	1,648	0	3,000		
801.000 PROFESSIONAL SERVICES - LEGAL	0	0	0	0	0			
814.000 COMPUTER SERVICES	1,358	1,500	1,500	1,377	0	1,400		
860.000 TRANSPORTATION	0	100	100	0	0	100		
900.000 PRINTING & PUBLISHING	1,215	1,500	1,500	842	0	1,700		
930.000 REPAIR & MAINTENANCE	0	0	0	0	0			
956.000 EMERGENCY CONTINGENCY	0	0	0	0	0			
960.000 EDUCATION & TRAINING	125	1,000	1,000	0	0	1,000		
980.000 OFFICE EQUIPMENT	0	0	0	0	0			
TOWNSHIP TREASURER	76,784	84,945	84,945	66,587	0	87,525	0	0
Dept: 265.000 TOWNSHIP CENTER								
702.000 CLERICAL WAGES	2,867	2,900	2,900	3,954	0			
703.000 WAGES	1,381	2,600	2,600	1,438	0	5,000		
714.000 EMPLOYER'S FICA CONTRIBUTION	325	425	425	412	0	400		
724.000 BANK CHARGES	37	0	0	311	0	375		
727.000 OFFICE SUPPLIES	8,725	7,000	7,000	7,348	0	11,500		
740.000 OPERATING SUPPLIES	2,038	1,500	1,500	1,805	0	1,800		
741.000 MOTOR FUELS	77	200	200	56	0	200		
776.000 JANITORIAL SERVICE	1,902	2,400	2,400	1,990	0	2,500		
777.000 SNOWPLOWING	75	0	0	0	0			
850.000 TELEPHONES	3,177	3,300	3,300	2,689	0	2,160		
851.000 TECHNOLOGY	0	0	0	0	0	2,600		
920.000 UTILITIES - ELECTRIC	2,659	3,050	3,050	2,273	0	3,000		
922.000 UTILITIES - GAS	2,487	3,000	3,000	2,010	0	3,000		
924.000 UTILITIES - SEWER USE	552	560	560	414	0	560		
926.000 UTILITIES-WATER	323	425	425	253	0	325		
930.000 REPAIR & MAINTENANCE	43,371	45,000	45,000	4,249	0	5,000		
972.000 CAPITAL IMPROVEMENTS	0	0	0	0	0			
975.000 BUILDINGS, ADDITIONS & IMPROVEM	0	33,400	33,400	0	0	250,000		
977.000 EQUIPMENT	0	0	0	0	0	25,000		
980.000 OFFICE EQUIPMENT	3,339	0	0	0	0	5,000		
994.100 SAD WATERMAIN	0	0	0	0	0			
999.200 CONTRIBUTIONS TO OTHER FUNDS	0	0	0	0	0			
TOWNSHIP CENTER	73,335	105,760	105,760	29,202	0	318,420	0	0
Dept: 336.000 FIRE DEPARTMENT								
741.000 MOTOR FUELS	0	0	0	0	0			

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Month: 11/30/2021	Prior	Current Year				(6)	(7)	(8)
	Year	Original	Amended	Actual Thru	Estimated	Requested	Recommended	Adopted
	Actual	Budget	Budget	November	Total			
Fund Type:								
Fund: 101 - GENERAL FUND								
Expenditures								
Dept: 336.000 FIRE DEPARTMENT								
999.100 OPERATING TRANSFER OUT	150,000	269,000	269,000	119,000	0	150,000		
999.200 CONTRIBUTIONS TO OTHER FUNDS	0	0	0	0	0			
FIRE DEPARTMENT	150,000	269,000	269,000	119,000	0	150,000	0	0
Dept: 345.000 PUBLIC SAFETY								
703.000 WAGES	0	0	0	0	0			
703.100 UNEMPLOYMENT REIMBURSEMENT	0	0	0	0	0			
860.000 TRANSPORTATION	0	0	0	0	0			
977.000 EQUIPMENT	0	0	0	0	0			
PUBLIC SAFETY	0	0	0	0	0	0	0	0
Dept: 400.000 PLANNING COMMISSION								
702.000 CLERICAL WAGES	1,512	1,800	1,800	1,396	0	1,800		
703.000 WAGES	10,055	11,700	11,700	8,620	0	11,700		
714.000 EMPLOYER'S FICA CONTRIBUTION	885	1,050	1,050	766	0	1,050		
716.000 WORKERS COMP INSURANCE	0	0	0	0	0			
727.000 OFFICE SUPPLIES	46	200	200	34	0	200		
800.000 VIDEO SERVICES	0	0	0	0	0			
801.000 PROFESSIONAL SERVICES - LEGAL	1,312	5,000	5,000	1,591	0	5,000		
801.100 SPECIAL PROJECTS - LEGAL	0	0	0	0	0			
804.000 PLANNING SERVICES	0	5,000	5,000	13,068	0	5,000		
830.000 MEMBERSHIP AND DUES	685	700	700	0	0	700		
860.000 TRANSPORTATION	0	100	100	0	0	100		
900.000 PRINTING & PUBLISHING	403	1,000	1,000	348	0	500		
956.000 EMERGENCY CONTINGENCY	0	0	0	0	0			
960.000 EDUCATION & TRAINING	900	1,500	1,500	205	0	1,500		
980.000 OFFICE EQUIPMENT	0	0	0	0	0			
PLANNING COMMISSION	15,798	28,050	28,050	26,028	0	27,550	0	0
Dept: 405.000 Planning /Zoning Administratio								
701.000 ADMINISTRATIVE WAGES	60,426	61,260	61,260	34,565	0	63,600		
703.000 WAGES	0	0	0	255	0			
714.000 EMPLOYER'S FICA CONTRIBUTION	4,594	4,720	4,720	2,664	0	4,900		
715.000 MEDICAL INSURANCE	7,949	8,675	8,675	2,532	0	9,055		
715.100 LIFE INSURANCE	325	360	360	207	0	360		
717.000 RETIREMENT CONTRIBUTION	3,005	6,200	6,200	1,147	0	6,400		
727.000 OFFICE SUPPLIES	274	200	200	25	0	400		
801.000 PROFESSIONAL SERVICES - LEGAL	32	5,000	5,000	1,461	0	5,000		
860.000 TRANSPORTATION	0	200	200	0	0	200		
960.000 EDUCATION & TRAINING	185	1,500	1,500	0	0	1,500		

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	Prior Year Actual	Original Budget	Amended Budget	Current Year Actual Thru November	Estimated Total	(6) Requested	(7) Recommended	(8) Adopted
Month: 11/30/2021								
Fund Type:								
Fund: 101 - GENERAL FUND								
Expenditures								
Dept: 405.000 Planning /Zoning Administratio								
980.000 OFFICE EQUIPMENT	0	0	0	0	0			
Planning /Zoning Administratio	76,790	88,115	88,115	42,856	0	91,415	0	0
Dept: 410.000 ZONING BOARD OF APPEALS								
702.000 CLERICAL WAGES	160	500	500	240	0	500		
703.000 WAGES	950	2,225	2,225	1,180	0	2,500		
714.000 EMPLOYER'S FICA CONTRIBUTION	85	210	210	109	0	230		
727.000 OFFICE SUPPLIES	27	100	100	0	0			
801.000 PROFESSIONAL SERVICES - LEGAL	0	3,000	3,000	0	0	3,000		
830.000 MEMBERSHIP AND DUES	0	0	0	0	0			
860.000 TRANSPORTATION	0	0	0	0	0			
900.000 PRINTING & PUBLISHING	326	400	400	313	0	400		
956.000 EMERGENCY CONTINGENCY	0	0	0	0	0			
960.000 EDUCATION & TRAINING	0	500	500	0	0	500		
ZONING BOARD OF APPEALS	1,548	6,935	6,935	1,842	0	7,130	0	0
Dept: 411.000 ZONING ADMINISTRATION								
703.000 WAGES	0	0	0	0	0			
714.000 EMPLOYER'S FICA CONTRIBUTION	0	0	0	0	0			
717.000 RETIREMENT CONTRIBUTION	0	0	0	0	0			
727.000 OFFICE SUPPLIES	0	0	0	0	0			
801.000 PROFESSIONAL SERVICES - LEGAL	0	0	0	0	0			
860.000 TRANSPORTATION	0	0	0	0	0			
960.000 EDUCATION & TRAINING	0	0	0	0	0			
980.000 OFFICE EQUIPMENT	0	0	0	0	0			
ZONING ADMINISTRATION	0	0	0	0	0	0	0	0
Dept: 445.000 PUBLIC WORKS								
801.000 PROFESSIONAL SERVICES - LEGAL	0	0	0	0	0			
930.000 REPAIR & MAINTENANCE	0	0	0	0	0			
992.000 PAYMENT ON BONDS - G.T. COUNTY	0	0	0	0	0			
992.200 STF Bond Purchase	0	0	0	0	0			
995.000 INTEREST ON LOANS	0	0	0	0	0			
PUBLIC WORKS	0	0	0	0	0	0	0	0
Dept: 448.000 STREET LIGHTING								
920.000 UTILITIES - ELECTRIC	6,988	12,000	12,000	3,731	0	6,500		
STREET LIGHTING	6,988	12,000	12,000	3,731	0	6,500	0	0
Dept: 751.000 PARKS								
703.000 WAGES	30,672	32,000	32,000	23,182	0	30,000		
714.000 EMPLOYER'S FICA CONTRIBUTION	2,346	2,485	2,485	1,773	0	2,400		

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Month: 11/30/2021	Prior	Current Year				(6)	(7)	(8)
	Year Actual	Original Budget	Amended Budget	Actual Thru November	Estimated Total	Requested	Recommended	Adopted
Fund Type:								
Fund: 101 - GENERAL FUND								
Expenditures								
Dept: 751.000 PARKS								
740.000 OPERATING SUPPLIES	733	2,000	2,000	3,944	0	3,000		
741.000 MOTOR FUELS	565	900	900	743	0	900		
775.000 REPAIR & MAINTENANCE SUPPLIES	2,162	1,700	1,700	2,890	0	3,000		
802.000 ENGINEERING SERVICES	0	0	0	0	0			
804.000 PLANNING SERVICES	0	0	0	0	0			
920.000 UTILITIES - ELECTRIC	1,400	1,600	1,600	1,349	0	1,500		
924.000 UTILITIES - SEWER USE	253	280	280	207	0	280		
930.000 REPAIR & MAINTENANCE	7,200	9,000	9,000	9,358	0	8,000		
931.000 EQUIP. REPAIR & MAINTENANCE	0	1,000	1,000	0	0	1,000		
972.000 CAPITAL IMPROVEMENTS	0	0	0	0	0			
974.000 LAND IMPROVEMENTS	0	0	0	0	0			
975.000 BUILDINGS, ADDITIONS & IMPROVEM	0	0	0	0	0	72,000		
977.000 EQUIPMENT	0	0	52,000	51,516	0			
PARKS	45,331	50,965	102,965	94,962	0	122,080	0	0
Dept: 899.000 TAX TRIBUNAL REFUNDS ORDERED								
964.000 REFUNDS	0	0	0	0	0			
TAX TRIBUNAL REFUNDS ORDERED	0	0	0	0	0	0	0	0
Dept: 954.000 INSURANCE & BONDS								
910.000 INSURANCE & BONDS	11,328	12,000	12,000	11,935	0	12,500		
INSURANCE & BONDS	11,328	12,000	12,000	11,935	0	12,500	0	0
Total Expenditures	804,206	1,025,385	1,077,385	691,533	0	1,236,070	0	0

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Month: 11/30/2021	Prior Year	Current Year			(6)	(7)	(8)
	Actual	Original Budget	Amended Budget	Actual Thru November	Estimated Total	Requested	Recommended Adopted
Fund Type:							
Fund: 203 - METRO AUTHORITY							
Revenues							
Dept: 000.000							
460.100 METRO AUTHORITY FEES	8,614	9,500	9,500	8,781	0	8,800	
664.000 INTEREST EARNINGS	0	0	0	0	0		
691.000 CONTRIBUTIONS - OTHER FUNDS	0	0	0	0	0		
699.000 FUND EQUITY CONTRIBUTION	0	0	0	0	0		
Dept: 000.000	8,614	9,500	9,500	8,781	0	8,800	0
Total Revenues	8,614	9,500	9,500	8,781	0	8,800	0
Expenditures							
Dept: 000.000							
882.000 ROAD IMPROVEMENTS	0	0	0	0	0		
999.100 OPERATING TRANSFER OUT	0	0	0	0	0		
Dept: 000.000	0	0	0	0	0	0	0
Total Expenditures	0	0	0	0	0	0	0

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	Prior Year Actual	Original Budget	Amended Budget	Current Year Actual Thru November	Estimated Total	(6) Requested	(7) Recommended	(8) Adopted
Month: 11/30/2021								
Fund Type:								
Fund: 206 - FIRE FUND								
Revenues								
Dept: 000.000								
402.000 CURRENT PROP. TAX - ALLOCATED	748,371	778,000	778,000	778,473	0	800,600		
403.000 INTEREST/PENALTIES ON TAXES	0	0	0	0	0			
412.000 DELINQUENT-REAL PROPERTY TAX	0	0	0	0	0			
420.000 UNPAID PERSONAL PROPERTY TAX	0	0	0	0	0			
460.100 METRO AUTHORITY FEES	0	0	0	0	0			
640.000 EMS TRANSPORTS	107,776	100,000	100,000	62,866	0	90,000		
641.000 FIRE FEE	5	0	0	0	0			
642.000 CHARGE FOR SERVICE - SALES	1,235	200	200	1,530	0	200		
664.000 INTEREST EARNINGS	2,285	2,000	2,000	643	0	500		
668.000 RENTS & ROYALTIES	0	0	0	0	0			
673.000 SALE OF FIXED ASSETS	0	0	0	3,100	0			
675.000 CONTRIBUTIONS - PRIVATE SOURCE	5,600	0	0	5,600	0			
675.100 CONTRIBUTIONS - MEMORIALS	2,930	0	0	2,200	0			
691.000 CONTRIBUTIONS - OTHER FUNDS	180,000	150,000	269,000	119,029	0	150,000		
692.000 REIMBURSEMENTS	3,471	0	0	14,537	0			
695.000 MISCELLANEOUS INCOME	0	0	0	5,151	0			
698.000 PROCEEDS FROM L.T. DEBT	0	0	0	266,242	0			
699.000 FUND EQUITY CONTRIBUTION	0	0	0	0	0	89,300		
Dept: 000.000	1,051,673	1,030,200	1,149,200	1,259,371	0	1,130,600	0	0
Total Revenues	1,051,673	1,030,200	1,149,200	1,259,371	0	1,130,600	0	0
Expenditures								
Dept: 000.000								
701.000 ADMINISTRATIVE WAGES	52,850	105,000	105,000	49,167	0	123,900		
703.200 wages	5,290	14,300	14,300	17,528	0	14,750		
704.000 FIRE WAGES	236,822	243,400	243,400	197,690	0	257,400		
704.100 firefighter shift wages	0	0	0	0	0			
705.000 EXTRICATION SERVICES -TC	0	0	0	0	0			
714.000 EMPLOYER'S FICA CONTRIBUTION	23,825	26,300	26,300	20,226	0	30,300		
715.000 MEDICAL INSURANCE	17,952	15,400	15,400	11,706	0	20,430		
715.100 LIFE INSURANCE	1,500	1,800	1,800	1,328	0	1,800		
716.000 WORKERS COMP INSURANCE	12,959	9,000	9,000	17,252	0	18,000		
717.000 RETIREMENT CONTRIBUTION	10,480	34,000	34,000	20,013	0	38,500		
724.000 BANK CHARGES	179	0	0	437	0	500		
727.000 OFFICE SUPPLIES	842	870	870	681	0	500		
740.000 OPERATING SUPPLIES	5,350	6,800	6,800	6,674	0	10,000		
741.000 MOTOR FUELS	2,429	3,000	3,000	3,249	0	4,500		

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	Prior Year Actual	Original Budget	Current Year Amended Budget	Actual Thru November	Estimated Total	(6) Requested	(7) Recommended	(8) Adopted
Month: 11/30/2021								
Fund Type:								
Fund: 206 - FIRE FUND								
Expenditures								
Dept: 000.000								
742.000 EMS & RESCUE SUPPLIES	0	0	0	0	0			
776.000 JANITORIAL SERVICE	0	0	0	0	0			
777.000 SNOWPLOWING	75	0	0	0	0			
801.000 PROFESSIONAL SERVICES - LEGAL	432	500	500	2,496	0	1,200		
802.000 ENGINEERING SERVICES	0	500	500	1,168	0	700		
803.000 MEDICAL - PHYSICAL EXAMS	3,122	3,950	3,950	1,173	0	4,600		
805.000 AUDIT FEES	100	100	100	100	0	100		
806.000 CONTRACTUAL FEES & SERVICES	0	0	0	0	0			
807.000 LICENSING AND FEES	0	1,800	1,800	0	0			
830.000 MEMBERSHIP AND DUES	2,492	8,100	8,100	4,851	0	5,300		
850.000 TELEPHONES	1,429	2,700	2,700	1,880	0	2,400		
860.000 TRANSPORTATION	0	0	0	0	0			
880.000 COMMUNITY PROMOTION	414	500	500	62	0	500		
900.000 PRINTING & PUBLISHING	38	200	200	101	0	200		
910.000 INSURANCE & BONDS	6,647	6,800	6,800	6,647	0	6,800		
920.000 UTILITIES - ELECTRIC	4,369	5,600	5,600	3,020	0	3,800		
922.000 UTILITIES - GAS	2,153	2,500	2,500	1,900	0	2,500		
924.000 UTILITIES - SEWER USE	276	330	330	230	0	330		
926.000 UTILITIES-WATER	0	0	0	0	0			
930.000 REPAIR & MAINTENANCE	3,403	3,200	7,850	5,744	0	4,000		
931.000 EQUIP. REPAIR & MAINTENANCE	12,688	12,600	23,800	6,357	0	10,000		
932.000 UNSCHEDULED MAINTENANCE	566	1,000	1,000	0	0	500		
933.000 apparatus repair and maint	19,460	16,000	16,000	10,232	0	15,000		
956.000 EMERGENCY CONTINGENCY	0	1,000	1,000	0	0	400		
960.000 EDUCATION & TRAINING	4,691	8,000	21,000	6,906	0	13,000		
975.000 BUILDINGS,ADDITIONS & IMPROVEM	5,432	1,000	1,000	0	0	7,000		
977.000 EQUIPMENT	9,924	10,000	14,850	6,302	0	10,000		
978.000 EQUIPMENT REPLACEMENT	7,878	20,300	520,500	230,372	0	20,300		
978.100 FUTURE EQUIP REPLACEMENT	0	50,000	50,000	0	0			
993.000 PRINCIPAL PAYMENT - FIRE TRUCK	0	0	0	289,980	0	56,465		
995.000 INTEREST ON LOANS	0	0	0	0	0			
Dept: 000.000	456,067	616,550	1,150,450	925,472	0	685,675	0	0
Dept: 344.000 EMS								
701.000 ADMINISTRATIVE WAGES	0	0	0	0	0			
703.200 wages	11,726	14,300	14,300	4,619	0	14,750		
704.000 FIRE WAGES	235,593	243,400	243,400	196,724	0	257,400		

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Month: 11/30/2021	Prior Year	Current Year			(6)	(7)	(8)
	Actual	Original Budget	Amended Budget	Actual Thru November	Estimated Total	Requested	Recommended Adopted
Fund Type:							
Fund: 206 - FIRE FUND							
Expenditures							
Dept: 344.000 EMS							
704.100 firefighter shift wages	0	0	0	0	0		
714.000 EMPLOYER'S FICA CONTRIBUTION	18,415	18,250	18,250	15,402	0	21,100	
715.000 MEDICAL INSURANCE	17,882	15,400	15,400	11,706	0	20,430	
715.100 LIFE INSURANCE	1,500	1,800	1,800	1,328	0	1,800	
716.000 WORKERS COMP INSURANCE	7,187	9,000	9,000	16,967	0	18,000	
717.000 RETIREMENT CONTRIBUTION	10,480	23,700	23,700	20,013	0	26,100	
727.000 OFFICE SUPPLIES	620	820	820	284	0	500	
740.000 OPERATING SUPPLIES	12,326	7,100	7,100	7,133	0	10,000	
741.000 MOTOR FUELS	1,827	2,700	2,700	1,781	0	2,500	
742.000 EMS & RESCUE SUPPLIES	0	0	0	0	0		
776.000 JANITORIAL SERVICE	0	0	0	0	0		
778.000 Billing Services	7,849	8,000	8,000	4,702	0	8,000	
801.000 PROFESSIONAL SERVICES - LEGAL	160	500	500	144	0	1,200	
802.000 ENGINEERING SERVICES	0	500	500	628	0	700	
803.000 MEDICAL - PHYSICAL EXAMS	78	750	750	0	0	1,000	
805.000 AUDIT FEES	100	100	100	100	0	100	
807.000 LICENSING AND FEES	0	3,100	3,100	0	0	1,400	
830.000 MEMBERSHIP AND DUES	2,018	6,800	6,800	3,473	0	2,200	
850.000 TELEPHONES	1,378	1,950	1,950	1,836	0	2,400	
860.000 TRANSPORTATION	0	0	0	0	0		
880.000 COMMUNITY PROMOTION	105	200	200	0	0	200	
881.000 ALS INTERCEPT SERVICE	19,000	20,000	20,000	10,500	0	16,000	
900.000 PRINTING & PUBLISHING	0	200	200	0	0	200	
910.000 INSURANCE & BONDS	6,647	6,800	6,800	6,647	0	6,800	
920.000 UTILITIES - ELECTRIC	4,369	5,600	5,600	3,019	0	3,800	
922.000 UTILITIES - GAS	2,153	2,500	2,500	1,900	0	2,500	
924.000 UTILITIES - SEWER USE	276	330	330	184	0	330	
930.000 REPAIR & MAINTENANCE	3,140	3,200	3,200	3,609	0	4,000	
931.000 EQUIP. REPAIR & MAINTENANCE	1,962	2,050	2,050	0	0	2,500	
932.000 UNSCHEDULED MAINTENANCE	519	1,000	1,000	0	0	500	
933.000 apparatus repair and maint	1,677	3,500	3,500	3,986	0	4,500	
956.000 EMERGENCY CONTINGENCY	0	1,000	1,000	0	0	400	
960.000 EDUCATION & TRAINING	1,607	4,000	4,000	123	0	9,000	
975.000 BUILDINGS, ADDITIONS & IMPROVEM	5,432	1,000	1,000	0	0	500	
977.000 EQUIPMENT	1,721	2,000	2,000	212	0	2,000	
978.000 EQUIPMENT REPLACEMENT	2,198	2,100	2,100	1,049	0	2,100	

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Month: 11/30/2021	Prior Year Actual	Current Year			(6) Requested	(7) Recommended	(8) Adopted
		Original Budget	Amended Budget	Actual Thru November Estimated Total			
Fund Type:							
Fund: 206 - FIRE FUND							
Expenditures							
EMS	379,945	413,650	413,650	318,069	0	444,910	0
Total Expenditures	836,012	1,030,200	1,564,100	1,243,541	0	1,130,585	0

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	Prior Year Actual	Original Budget	Amended Budget	Current Year Actual Thru November	Estimated Total	(6) Requested	(7) Recommended	(8) Adopted
Month: 11/30/2021								
Fund Type:								
Fund: 207 - POLICE FUND								
Revenues								
Dept: 000.000								
402.000 CURRENT PROP. TAX - ALLOCATED	0	0	0	0	0			
412.000 DELINQUENT-REAL PROPERTY TAX	0	0	0	0	0			
420.000 UNPAID PERSONAL PROPERTY TAX	0	0	0	0	0			
664.000 INTEREST EARNINGS	0	0	0	0	0			
676.000 REIMBURSEMENTS	0	0	0	0	0			
691.000 CONTRIBUTIONS - OTHER FUNDS	0	0	0	0	0			
699.000 FUND EQUITY CONTRIBUTION	0	250	250	0	0	275		
Dept: 000.000	0	250	250	0	0	275	0	0
Total Revenues	0	250	250	0	0	275	0	0
Expenditures								
Dept: 000.000								
703.000 WAGES	0	0	0	0	0			
703.100 UNEMPLOYMENT REIMBURSEMENT	0	0	0	0	0			
740.000 OPERATING SUPPLIES	0	0	0	0	0			
850.000 TELEPHONES	225	250	250	209	0	275		
860.000 TRANSPORTATION	0	0	0	0	0			
977.000 EQUIPMENT	0	0	0	0	0			
Dept: 000.000	225	250	250	209	0	275	0	0
Total Expenditures	225	250	250	209	0	275	0	0

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	Prior Year Actual	Original Budget	Amended Budget	Current Year Actual Thru November	Estimated Total	(6) Requested	(7) Recommended	(8) Adopted
Month: 11/30/2021								
Fund Type:								
Fund: 590 - SEWER FUND								
Revenues								
Dept: 000.000								
445.000 INT/PENALTIES SPEC.ASSES.-TAX	0	0	0	0	0			
446.000 INT/PENALTIES BEN/RISER	0	0	0	0	0			
476.000 PERMITS & FEES	25	0	0	0	0			
607.000 CHARGES FOR SERVICE - FEES	354,844	348,000	348,000	261,145	0	348,000		
608.000 NON-BUSINESS LICENSES & PERMIT	0	0	0	0	0			
610.000 MISCELLANEOUS PAYMENTS & FEES	0	0	0	0	0			
662.000 PENALTIES	0	0	0	0	0			
664.000 INTEREST EARNINGS	21,700	5,000	5,000	190	0			
672.000 SPECIAL ASSESSMENTS	0	0	0	0	0			
691.000 CONTRIBUTIONS - OTHER FUNDS	0	0	0	0	0			
693.000 REFUND - FACTOR CREDIT TC	0	0	0	0	0			
699.000 FUND EQUITY CONTRIBUTION	0	97,250	97,250	0	0	87,500		
Dept: 000.000	376,569	450,250	450,250	261,335	0	435,500	0	0
Total Revenues	376,569	450,250	450,250	261,335	0	435,500	0	0
Expenditures								
Dept: 000.000								
724.000 BANK CHARGES	249	0	0	230	0	250		
724.100 agent fees	0	0	0	0	0			
727.000 OFFICE SUPPLIES	68	75	75	20	0	25		
740.000 OPERATING SUPPLIES	0	0	0	0	0			
801.000 PROFESSIONAL SERVICES - LEGAL	500	500	500	0	0	500		
802.000 ENGINEERING SERVICES	48,842	0	0	7,333	0	5,000		
802.100 ENGINEERING SERVICES-REIMBURSE	0	0	0	0	0			
805.000 AUDIT FEES	675	675	675	650	0	675		
806.000 CONTRACTUAL FEES & SERVICES	0	0	0	0	0			
814.000 COMPUTER SERVICES	0	0	0	0	0			
815.000 BILLING SERVICES	0	0	0	0	0			
820.000 ADMINISTRATION FEE	4,100	4,100	4,100	0	0	4,100		
850.000 TELEPHONES	0	0	0	0	0			
860.000 TRANSPORTATION	0	200	200	0	0	200		
900.000 PRINTING & PUBLISHING	0	0	0	0	0			
910.000 INSURANCE & BONDS	686	700	700	686	0	700		
920.000 UTILITIES - ELECTRIC	0	0	0	0	0			
921.000 UTILITIES - SEWAGE TREATMENT	70,635	100,000	100,000	75,803	0	100,000		
930.000 REPAIR & MAINTENANCE	131,473	150,000	150,000	72,104	0	130,000		
940.000 RENTALS OR LEASE	0	0	0	0	0			

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ELMWOOD TWP

Month: 11/30/2021	Prior Year Actual	Current Year			Estimated Total	(6)	(7)	(8)
		Original Budget	Amended Budget	Actual Thru November		Requested	Recommended	Adopted
Fund Type:								
Fund: 590 - SEWER FUND								
Expenditures								
Dept: 000.000								
964.000 REFUNDS	0	0	0	0	0			
968.000 DEPRECIATION	109,032	115,000	115,000	0	0	115,000		
972.000 CAPITAL IMPROVEMENTS	0	0	0	27,320	0			
972.100 PLANT UPGRADE	0	0	0	0	0			
973.000 PLANT CAPACITY	0	0	0	0	0			
992.000 PAYMENT ON BONDS - G.T. COUNTY	74,119	75,000	75,000	75,543	0	77,000		
995.000 INTEREST ON LOANS	4,451	4,000	4,000	2,706	0	2,000		
999.000 PAYING AGENT FEES	0	0	0	0	0			
999.100 OPERATING TRANSFER OUT	0	0	0	0	0			
Dept: 000.000	444,830	450,250	450,250	262,395	0	435,450	0	0
Total Expenditures	444,830	450,250	450,250	262,395	0	435,450	0	0

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ELMWOOD TWP

Month: 11/30/2021	Prior Year Actual	Current Year			Estimated Total	(6)	(7)	(8)
	Original Budget	Amended Budget	Actual Thru November			Requested	Recommended	Adopted
Fund Type:								
Fund: 591 - TIMBERLEE WATER FUND #1								
Revenues								
Dept: 000.000								
402.000 CURRENT PROP. TAX - ALLOCATED	0	0	0	0	0			
412.000 DELINQUENT-REAL PROPERTY TAX	0	0	0	0	0			
445.000 INT/PENALTIES SPEC.ASSES.-TAX	0	0	0	0	0			
476.000 PERMITS & FEES	0	0	0	0	0			
480.000 SERVICE LEAD	0	0	0	0	0			
602.000 SALES - HORNS & METERS	0	0	0	0	0			
607.000 CHARGES FOR SERVICE - FEES	87,916	86,000	86,000	65,975	0	86,000		
662.000 PENALTIES	0	0	0	0	0			
664.000 INTEREST EARNINGS	70	50	50	102	0	100		
665.000 INT. EARNED SP ASSESS	0	0	0	0	0			
672.000 SPECIAL ASSESSMENTS	0	0	0	0	0			
687.000 REFUNDS	0	0	0	0	0			
691.000 CONTRIBUTIONS - OTHER FUNDS	0	0	0	0	0			
692.000 REIMBURSEMENTS	0	0	0	0	0			
698.000 PROCEEDS FROM L.T. DEBT	0	0	0	0	0			
699.000 FUND EQUITY CONTRIBUTION	0	0	0	0	0			
Dept: 000.000	87,986	86,050	86,050	66,077	0	86,100	0	0
Total Revenues	87,986	86,050	86,050	66,077	0	86,100	0	0
Expenditures								
Dept: 000.000								
724.000 BANK CHARGES	131	0	0	159	0	175		
727.000 OFFICE SUPPLIES	0	0	0	0	0			
740.000 OPERATING SUPPLIES	0	0	0	0	0			
801.000 PROFESSIONAL SERVICES - LEGAL	176	0	0	0	0			
802.000 ENGINEERING SERVICES	7,139	5,000	5,000	0	0	5,000		
805.000 AUDIT FEES	345	350	350	300	0	350		
814.000 COMPUTER SERVICES	0	0	0	0	0			
815.000 BILLING SERVICES	0	0	0	0	0			
820.000 ADMINISTRATION FEE	900	900	900	0	0	900		
850.000 TELEPHONES	0	0	0	0	0			
900.000 PRINTING & PUBLISHING	0	0	0	0	0			
910.000 INSURANCE & BONDS	847	850	850	857	0	875		
920.000 UTILITIES - ELECTRIC	0	0	0	0	0			
930.000 REPAIR & MAINTENANCE	63,803	60,000	60,000	32,293	0	60,000		
956.000 EMERGENCY CONTINGENCY	0	0	0	0	0			
964.000 REFUNDS	0	0	0	0	0			

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ELMWOOD TWP

Month: 11/30/2021	Prior Year Actual	Original Budget	Current Year Amended Budget	Actual Thru November	Estimated Total	(6) Requested	(7) Recommended	(8) Adopted
Fund Type:								
Fund: 591 - TIMBERLEE WATER FUND #1								
Expenditures								
Dept: 000.000								
968.000 DEPRECIATION	10,761	17,000	17,000	0	0	10,765		
972.000 CAPITAL IMPROVEMENTS	0	0	0	0	0			
993.100 PRINCIPAL PAYMENT ON CONTRACT	0	0	0	0	0			
995.000 INTEREST ON LOANS	0	0	0	0	0			
999.200 CONTRIBUTIONS TO OTHER FUNDS	0	0	0	0	0			
Dept: 000.000	84,102	84,100	84,100	33,609	0	78,065	0	0
Total Expenditures	84,102	84,100	84,100	33,609	0	78,065	0	0

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ELMWOOD TWP

Month: 11/30/2021	Prior Year Actual	Current Year			Estimated Total	(6)	(7)	(8)
		Original Budget	Amended Budget	Actual Thru November		Requested	Recommended	Adopted
Fund Type:								
Fund: 592 - GREILICKVILLE WATER								
Revenues								
Dept: 000.000								
476.000 PERMITS & FEES	250	0	0	100	0			
480.000 SERVICE LEAD	0	0	0	0	0			
602.000 SALES - HORNS & METERS	2,070	0	0	0	0			
607.000 CHARGES FOR SERVICE - FEES	55,885	54,000	54,000	52,793	0	56,000		
662.000 PENALTIES	0	0	0	0	0			
664.000 INTEREST EARNINGS	90	100	100	10	0			
691.000 CONTRIBUTIONS - OTHER FUNDS	0	0	0	0	0			
699.000 FUND EQUITY CONTRIBUTION	0	0	0	0	0			
Dept: 000.000	58,295	54,100	54,100	52,903	0	56,000	0	0
Total Revenues	58,295	54,100	54,100	52,903	0	56,000	0	0
Expenditures								
Dept: 000.000								
801.000 PROFESSIONAL SERVICES - LEGAL	0	0	0	0	0			
802.000 ENGINEERING SERVICES	0	0	0	0	0			
805.000 AUDIT FEES	120	120	120	100	0	120		
820.000 ADMINISTRATION FEE	0	0	0	0	0			
900.000 PRINTING & PUBLISHING	0	0	0	0	0			
910.000 INSURANCE & BONDS	0	430	430	0	0	430		
920.000 UTILITIES - ELECTRIC	0	0	0	0	0			
925.000 WATER FROM CITY	13,436	17,000	17,000	6,277	0	17,000		
930.000 REPAIR & MAINTENANCE	30,340	30,000	30,000	20,407	0	31,000		
968.000 DEPRECIATION	0	4,000	4,000	0	0			
999.100 OPERATING TRANSFER OUT	0	0	0	0	0			
Dept: 000.000	43,896	51,550	51,550	26,784	0	48,550	0	0
Total Expenditures	43,896	51,550	51,550	26,784	0	48,550	0	0

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ELMWOOD TWP

Month: 11/30/2021	Prior Year	Current Year			(6)	(7)	(8)
	Actual	Original Budget	Amended Budget	Actual Thru November	Estimated Total	Requested	Adopted
Fund Type:							
Fund: 594 - MARINA FUND							
Revenues							
Dept: 000.000							
607.000 CHARGES FOR SERVICE - FEES	0	0	0	0	0		
629.000 CHARGE FOR SERVICES RENDERED	2,193	2,200	2,200	2,899	0	2,400	
642.000 CHARGE FOR SERVICE - SALES	4,096	4,100	4,100	4,874	0	5,000	
650.000 SALES - OTHER	1,496	1,600	1,600	5	0		
651.000 USE & ADMISSION FEES	23,848	27,000	27,000	25,620	0	25,000	
652.000 PARKING FEES	15,179	22,000	22,000	15,826	0	15,000	
652.100 SUMMER DRY STORAGE	0	0	0	0	0		
652.200 DRY STORAGE - WINTER	23,589	24,000	24,000	16,167	0	24,000	
653.000 SEASON PASSES	25,556	25,000	25,000	27,093	0	28,000	
654.000 REFUNDABLE DEPOSITS-KEYS	0	0	0	-20	0		
654.100 NON-REFUNDABLE DEPOSITS-SLIPS	-30	0	0	-40	0		
657.000 COMMERCIAL LAUNCH	10,373	8,000	8,000	3,721	0	8,000	
657.100 HAUL OUT	438	500	500	603	0	500	
658.000 WAIT LIST DEPOSIT	6,612	6,300	6,300	8,938	0	7,000	
661.000 CONTRACT BUOYS	22,398	27,000	27,000	26,179	0	27,000	
664.000 INTEREST EARNINGS	7,601	3,000	3,000	117	0	200	
667.000 SLIP FEES	444,772	458,000	458,000	487,423	0	500,000	
667.100 TRANSIENT SLIP FEES	113,541	65,000	65,000	92,944	0	90,000	
667.200 DOCK BOX RENTAL	0	0	0	0	0		
668.000 RENTS & ROYALTIES	17,142	20,000	20,000	24,178	0	22,000	
668.100 TRANSIENT BUOYS	0	0	0	0	0		
673.000 SALE OF FIXED ASSETS	0	0	0	0	0		
675.000 CONTRIBUTIONS - PRIVATE SOURCE	295	0	0	0	0		
691.000 CONTRIBUTIONS - OTHER FUNDS	0	0	0	0	0		
692.000 REIMBURSEMENTS	734,065	308,000	308,000	10,074	0		
698.000 PROCEEDS FROM L.T. DEBT	0	0	0	0	0		
699.000 FUND EQUITY CONTRIBUTION	0	0	0	0	0	165,900	
Dept: 000.000	1,453,164	1,001,700	1,001,700	746,601	0	920,000	0
Total Revenues	1,453,164	1,001,700	1,001,700	746,601	0	920,000	0
Expenditures							
Dept: 000.000							
701.000 ADMINISTRATIVE WAGES	0	52,700	52,700	0	0	55,800	
703.000 WAGES	126,673	95,400	95,400	126,708	0	138,000	
714.000 EMPLOYER'S FICA CONTRIBUTION	9,577	11,400	11,400	9,693	0	15,000	
715.000 MEDICAL INSURANCE	9,800	8,675	8,675	7,545	0	10,800	
715.100 LIFE INSURANCE	325	360	360	295	0	360	

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ELMWOOD TWP

Month: 11/30/2021	Prior Year Actual	Current Year			Estimated Total	(6)	(7)	(8)
		Original Budget	Amended Budget	Actual Thru November		Requested	Recommended	Adopted
Fund Type:								
Fund: 594 - MARINA FUND								
Expenditures								
Dept: 000.000								
716.000 WORKERS COMP INSURANCE	3,730	4,000	4,000	4,868	0	6,000		
717.000 RETIREMENT CONTRIBUTION	2,583	2,700	2,700	5,270	0	5,650		
718.000 UNEMPLOYMENT INSURANCE	0	0	0	57	0			
724.000 BANK CHARGES	308	0	0	318	0	350		
727.000 OFFICE SUPPLIES	1,677	1,200	1,200	1,555	0	1,600		
740.000 OPERATING SUPPLIES	16,352	16,500	16,500	13,647	0	16,000		
741.000 MOTOR FUELS	12	250	250	160	0	200		
775.000 REPAIR & MAINTENANCE SUPPLIES	2,132	3,000	3,000	2,612	0	3,000		
776.000 JANITORIAL SERVICE	1,767	1,800	1,800	1,649	0	1,800		
776.100 FISH BYPRODUCT REMOVAL	0	500	500	0	0			
801.000 PROFESSIONAL SERVICES - LEGAL	7,040	7,000	7,000	13,425	0	8,000		
802.000 ENGINEERING SERVICES	6,039	5,000	5,000	44,716	0	10,000		
804.000 PLANNING SERVICES	0	0	0	0	0			
805.000 AUDIT FEES	3,500	3,500	3,500	3,415	0	3,500		
806.000 CONTRACTUAL FEES & SERVICES	0	0	0	0	0			
810.000 CONTRACT SECURITY	0	0	0	0	0			
820.000 ADMINISTRATION FEE	30,000	30,000	30,000	0	0	30,000		
850.000 TELEPHONES	6,398	6,900	6,900	6,160	0	6,900		
860.000 TRANSPORTATION	224	350	350	268	0	350		
900.000 PRINTING & PUBLISHING	2,374	2,900	2,900	1,901	0	2,500		
910.000 INSURANCE & BONDS	2,208	2,300	2,300	1,729	0	2,300		
920.000 UTILITIES - ELECTRIC	17,739	28,000	28,000	21,357	0	24,000		
922.000 UTILITIES - GAS	539	550	550	461	0	550		
924.000 UTILITIES - SEWER USE	1,956	1,800	1,800	1,472	0	1,800		
926.000 UTILITIES-WATER	6,024	6,000	6,000	10,094	0	10,000		
930.000 REPAIR & MAINTENANCE	16,201	10,000	10,000	9,051	0	10,000		
956.000 EMERGENCY CONTINGENCY	0	0	0	0	0			
960.000 EDUCATION & TRAINING	0	1,000	1,000	0	0	500		
964.000 REFUNDS	0	0	0	0	0			
968.000 DEPRECIATION	184,464	150,000	150,000	0	0	185,000		
974.000 LAND IMPROVEMENTS	0	0	0	0	0			
975.000 BUILDINGS, ADDITIONS & IMPROVEM	0	0	0	10,052	0	310,000		
977.000 EQUIPMENT	0	15,000	15,000	601	0	1,000		
993.100 PRINCIPAL PAYMENT ON CONTRACT	0	0	0	0	0			
994.100 SAD WATERMAIN	0	0	0	0	0			
995.000 INTEREST ON LOANS	0	0	0	0	0			

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ELMWOOD TWP

Month: 11/30/2021	Prior	Current Year			Estimated	(6)	(7)	(8)
	Year	Original	Amended	Actual Thru		Requested	Recommended	Adopted
	Actual	Budget	Budget	November	Total			
Fund Type:								
Fund: 594 - MARINA FUND								
Expenditures								
Dept: 000.000								
999.100 OPERATING TRANSFER OUT	30,000	15,000	15,000	0	0	15,000		
Dept: 000.000	489,642	483,785	483,785	299,079	0	875,960	0	0
Dept: 751.000 PARKS								
703.000 WAGES	20,191	25,000	25,000	23,263	0	26,800		
714.000 EMPLOYER'S FICA CONTRIBUTION	1,502	1,925	1,925	1,780	0	2,100		
740.000 OPERATING SUPPLIES	2,540	2,000	2,000	1,612	0	2,000		
741.000 MOTOR FUELS	565	800	800	743	0	700		
775.000 REPAIR & MAINTENANCE SUPPLIES	1,049	1,200	1,200	2,359	0	2,000		
802.000 ENGINEERING SERVICES	193	0	0	0	0			
804.000 PLANNING SERVICES	0	0	0	0	0			
920.000 UTILITIES - ELECTRIC	642	700	700	678	0	700		
924.000 UTILITIES - SEWER USE	276	1,500	1,500	1,451	0	1,740		
926.000 UTILITIES-WATER	4,707	4,000	4,000	3,449	0	4,000		
930.000 REPAIR & MAINTENANCE	11,471	5,000	5,000	2,657	0	3,000		
931.000 EQUIP. REPAIR & MAINTENANCE	0	0	0	0	0			
975.000 BUILDINGS, ADDITIONS & IMPROVEM	0	0	0	0	0			
977.000 EQUIPMENT	0	0	0	1,312	0	1,000		
PARKS	43,136	42,125	42,125	39,304	0	44,040	0	0
Total Expenditures	532,778	525,910	525,910	338,383	0	920,000	0	0
	1,213,867	370,795	-96,105	873,052	0	24,350	0	0
Grand Total:	1,213,867	370,795	-96,105	873,052	0	24,350	0	0

CHARTER TOWNSHIP OF ELMWOOD
PERSONNEL COMMITTEE MEETING
ELMWOOD TOWNSHIP HALL
DECEMBER 8, 2021

The Personnel Committee met at 2:15 p.m.

Members Present: Connie Preston, Jeff Shaw, and Chris Mikowski

The Committee discussed amending the Personnel Policy by extending holiday pay to part-time and seasonal workers. The current language is as follows:

Current

Eligibility for Holiday Pay.

Employees must work the last scheduled day before a holiday and the first scheduled working day following the holiday to be eligible for holiday pay unless time off on these days has been excused with pay (e.g. vacation, sick leave). Only regular full-time employees are eligible for full holiday pay. Temporary employees are not eligible for holiday pay.

MOTION BY SUPERVISOR SHAW, SECONDED BY CLERK PRESTON TO RECOMMEND THE BOARD APPROVE THE FOLLOWING LANGUAGE:

Eligibility for Holiday Pay.

Employees must work the last scheduled day before a holiday and the first scheduled working day following the holiday to be eligible for holiday pay unless time off on these days has been excused with pay (e.g. vacation, sick leave). Only regular full-time employees are eligible for full holiday pay. Part-time employees shall be paid an additional eight hours holiday pay if they work at least eight hours on the holiday. Seasonal employees shall be paid at the rate of 1.5 times their regular wage for hours worked on the holiday.

The motion passed unanimously by a voice vote.

The meeting was adjourned at 2:30 p.m.

DEPUTY CHIEF - JOB DESCRIPTION**P-8**

FROM:	Keith Tampa, Fire Chief	EFFECTIVE DATE:	6/15/1999
APPROVED BY:	_____, Fire Chief	LAST REVISION:	12/7/2021

PURPOSE

To outline the minimum qualifications, duties, and responsibilities of the position of Deputy Chief.

GENERAL SUMMARY

The Deputy Chief, under the direction of the Fire Chief, directs all operations of the fire department; conducts interviews; makes hiring recommendations; supervises all fire department personnel; and develops policies and procedures to ensure compliance with federal, state and local ordinances. The Deputy Chief is responsible for carrying out the directives of the fire chief and township board and may serve as the incident commander in the absence of a higher ranking official. The Deputy Fire Chief is responsible for carrying out all duties of fire chief in the absence of the chief.

MINIMUM QUALIFICATIONS

- EDUCATION:**
- * Must be a high school graduate or have a GED equivalent. Higher education is helpful
 - * Fire Fighter I & II – State of Michigan Certification
 - * Hazardous Materials Operations Level – State of Michigan Certification
 - * NIMS 100, 200, 300, 400, 700 and 800.
 - * Fire Officer III – State of Michigan Certification
- (Consideration of relevant and comparable certification is at the discretion of the Fire Chief)
- EXPERIENCE:**
- * Five (5) years relevant experience as a fire officer, two (2) of which must be at the rank of Captain or higher (full or acting) preferred
 - * Incident command experience of multiple agencies and/or departments responding to complex incidents
- OTHER REQUIREMENTS:**
- * Valid State of Michigan Driver's License
 - * Emergency Vehicle Driver Training
 - * Knowledge of current emergency response tactics and philosophies
 - * Understanding of management and organizational principles
 - * Ability to relate and communicate well with others (staff, township board, citizens) both orally and in writing
 - * Ability to exercise professional leadership in administrative and response situations
 - * Ability to motivate, command and maintain discipline within the department.
 - * Knowledge of basic computer skills and programs (WORD, Excel, Outlook)

These qualifications should not be viewed as expressing absolute employment or promotional standards, but as general guidelines to be considered along with other job-related selection or promotional criteria.

ELMWOOD TWP FIRE & RESCUE DEPARTMENT

APPOINTMENT

Personnel qualified for this position are recommended by the Fire Chief and approved by the Township Board. The Deputy Chief shall report directly to the Fire Chief or in the absence of the Chief to the Township Supervisor.

ESSENTIAL JOB FUNCTIONS

1. Responds to all incidents when available. If conditions warrant, assume the role of incident commander per department policy unless directed otherwise by the fire chief.
2. Serves as the department's chief operating officer and deputy personnel officer.
3. Plans, directs, and exercises general supervision of departmental operations.
4. Makes and reviews personnel assignments within the department and supervises subordinate officers in the execution of their duties.
5. Develops for approval, implements, and enforces policy and procedures for the safe, smooth and efficient operation of the firefighting, rescue and administrative aspects of the department's operation.
6. Makes recommendations for the appointment, promotion and dismissal of fire department personnel.
7. Assists in the preparation and administration of the departmental budget and maintaining expenditures within revenues provided.
8. Coordinates fire department activities with other departments and agencies.
9. Assists with the supervision of fire prevention activities; enforces fire codes and regulations; implements fire inspections and site-survey procedures and training; assures investigation at fire scenes to determine the origin and cause; and ensures compliance with firefighter right-to-know requirements.
10. Maintains professional development by attending meetings, conferences and seminars, etc.
11. Recommends the purchase of new equipment and directs the drafting of specifications for the equipment.
12. Assists in the development of long-term plans for improving and maintaining cost effective operations.
13. Responsible for completing and managing incident and department records and reports, including qualitative and quantitative analysis of operations.
14. Supervises the maintenance, repair, improvement and replacement of equipment, radio equipment and property of the fire department.
15. Ensures that the station and equipment are kept in an emergency ready condition.

ELMWOOD TWP FIRE & RESCUE DEPARTMENT

16. Supervises the Training Officer and staff in the provision of training to shifts or crews; ensures training programs are compatible, current, and effective at meeting the department's missions.
17. Assures that an incident command system is used at all emergency operations.
18. Authorizes the release of information to the press when the Fire Chief is unavailable.
19. Provides other management as necessary to provide for the safe, smooth and efficient operation of the department.
20. Completes all necessary annual or refresher training required to maintain firefighter, EMS, and hazardous materials certification as required by law.
21. Accepts assignments from the fire chief, or in his absence, from the township supervisor, or township board.
22. Drives and operates fire apparatus and other vehicles as assigned.
23. Performs other duties as assigned.

This list of duties and responsibilities represents a sample of those associated with this job description. The omission of specific statements of duties does not exclude them from the position if the work is similar, related, and reasonable as an assignment to the position.

PHYSICAL REQUIREMENTS AND OPERATING ENVIRONMENT

The Deputy Chief must be physically and medically qualified to fulfill the position's duties.

This position requires the ability to:

- Walk over rough and/or unstable terrain
- Walk, climb, and descend stairs and ladders carrying heavy loads
- Bend, stoop, and twist while both stationary and moving
- Stand for long periods of time
- Carry, swing, drag, lift, or otherwise use heavy tools.
- Work both indoors and outdoors during extremes in temperature and humidity, including exposure to high winds and precipitation.
- Work in enclosed or confined spaces that may restrict movement
- Move and function with low to no visibility
- Work near hazards such as fire, explosives, chemicals, biological agents, electrical shock, structural hazards, weapons, hostile individuals, fast moving vehicles, etc.
- Work in areas with loud noise and vibration from tools, machinery, and equipment
- Work within the restrictions of personal protective equipment (self-contained breathing apparatus, fire fighter turnout clothing, hearing and eye protection, encapsulated suits, etc.)
- Work while exposed to products of combustion including heat and smoke.

In addition to the physical and operating demands above, the Deputy Chief may occasionally be required to perform duties typically assigned to a firefighter or, if licensed, an emergency medical responder. This requires that the Deputy Chief meet the physical requirements outlined in those job descriptions

ELMWOOD TWP FIRE & RESCUE DEPARTMENT

with one exception. The Deputy Chief is exempt from meeting the requirements of the department's firefighter physical ability test (PAT) except where the Deputy Chief will be conducting offensive interior firefighting operations.

Physical ability testing and medical examinations are conducted annually.

Reasonable accommodations may be made for a qualified individual with a disability who can only perform job functions with those reasonable accommodations.

Connie Preston

From: Jeff Shaw
Sent: Friday, December 03, 2021 9:32 AM
To: Connie Preston; Chris Mikowski
Subject: Fw: Human Resources Potential Partnership
Attachments: Human Resource Director.pdf

From: Chet Janik <cjanik@leelanau.gov>
Sent: Thursday, December 2, 2021 4:52 PM
To: Carl Noonan <cdnoonan@centurytel.net>; Dan Davis <d.davis@villageofempire.com>; Greg Julian (gregoryrjulian@gmail.com) <gregoryrjulian@gmail.com>; James C. Lautner <jamescarllautner@gmail.com>; James Schwantes (centervillesupervisor@gmail.com) <centervillesupervisor@gmail.com>; Jeff Shaw/Elmwood Twp Sup <supervisor@elmwoodtownship.net>; John Sanders <Itsuper@leelanautownship.org>; Marian E. Werner (supervisor@twp.bingham.mi.us) <supervisor@twp.bingham.mi.us>; Richard Bahle - Suttons Bay Township (supervisor@suttonsbaytwp.com) <supervisor@suttonsbaytwp.com>; Steve Wetherbee (steve_wetherbee@hotmail.com) <steve_wetherbee@hotmail.com>; Susan Och/ Leland Twp Sup <lelandoch@gmail.com>; suttonsbay@suttonsbayvillage.org <suttonsbay@suttonsbayvillage.org>; Timothy J. Stein - Cleveland Township (timstein08@aol.com) <timstein08@aol.com>; Tom Laureto <supervisor@glenarbortownship.com>
Subject: Human Resources Potential Partnership

Dear Leelanau County Township and Local Government Officials:

The Leelanau County Board of Commissioners recently created two new, full-time administrative positions – a Finance Director and Human Resources Director – with the goal of hiring two qualified individuals in 2022.

The Finance Director position has been posted internally and externally, and my goal is to hopefully interview candidates during the month of December.

In terms of the Human Resources Director position, I am in the process of reaching out to officials from both townships and other local units of government to determine if there is any potential interest in forming a partnership with the County to assist in human resources functions. To the best of my knowledge, human resources duties and responsibilities are currently assigned to several local individuals as a secondary responsibility, yet many of the State and Federal requirements, and reporting responsibilities are identical and can be quite complicated at times with all of the new mandates in the past several years. Some of the other functions that could be available to local officials through a human resources partnership with the County include:

- Review and update of personnel policies
- Assistance with the coordination of "Family Medical Leave Act" (FMLA) requests, OSHA requirements, short- and long-term disability issues and workman's compensation cases
- Assistance with federal and state employment and labor reports
- Assistance retirement and health insurance benefits
- Provide guidance and review of labor contracts and potential discipline issues

Attached is copy of the job description which will provide you a greater understanding of the duties associated with the position.

There would be a minimal annual fee associated with this potential partnership which has not yet been determined.

If there is any interest from your respective unit in forming a partnership with the County for human resources services, simply let me know by Monday, December 20, by either calling me directly (231-256-8100) or responding to this e-mail. I plan on setting up a meeting with all interested parties in January to have further dialogue on a potential partnership and services that could be provided.

I hope everyone has a peaceful Christmas/Holiday season and I look forward to your response. Please feel free to contact me if you have any questions.

Chet

Chet Janik

Leelanau County Administrator

8527 E Government Center Dr.

Suite 101

Suttons Bay, MI 49682

231-256-8100

Please note new email address:

cjanik@leelanau.gov

This email, including any attachments, is intended only for use by the addressee(s) herein and may contain legally privileged and/or confidential information. If you are not the intended recipient of this email, you are hereby notified any dissemination, distribution or copying of any part of this email is strictly prohibited; please contact the sender and permanently delete the original and any copies of it.

COUNTY OF LEELANAU
JOB DESCRIPTION

HUMAN RESOURCE DIRECTOR

Supervised By: Administrator

FLSA: Non-Exempt

General Summary:

The Human Resource Director is responsible for planning directing, coordination and implementation of human resources functions in the County. This is diversified and extremely confidential position that will offer essential support and direction in the Administrator's Office. Self-motivation with a willingness to perform duties as delegated. A positive attitude with excellent interpersonal skills for working with individuals, the public, employees and elected Officials. Competency in organizational development, employee engagement and respect for diversity. The practice of confidentiality when dealing with sensitive documentation and issues is of vital importance.

Essential Duties and Responsibilities:

1. Responsible for the maintenance of the personnel files and the administration of human resources information in accordance to federal and state legal restrictions and requirements
2. Prepare job postings as requested by Department Heads and Elected Officials. Schedule interviews and be a part of the selection committee to hire new personnel for approved vacant positions.
3. Develop an orientation program for new employees which includes providing an overview of benefit options and administrate the county's wage and salary scale
4. With coordination from the Administrator, represent the county in various dispute resolutions related to employee relations, including grievances, disciplinary issues, sexual harassment investigations and other employee related issues at times with assistance of legal counsel.
5. Coordinate open enrollment of insurance and other benefits throughout the year
6. Responsible for the coordination of "Family Medical Leave Act", short-term and long-term disabilities, risk management and workman's compensation programs and requests.
7. Prepare and file all federal and state mandated employment and labor reports

8. Assist the Administrator, Finance Director and the Treasurer, in the the monitoring, payment schedules and recommending options to the Commissioners of the MERS Benefit program
9. Assist the Administrator with union bargaining and negotiations of all labor contracts.
10. Other duties as assigned by the Administrator.

The above statements are intended to determine the general nature and level of work being performed by people assigned to this classification. They are not to be construed as an exhaustive list of all job duties by personnel so classified.

Employment Qualifications:

Education: Bachelor's Degree in Human Resources or related field such as Management or business preferred.

Experience:

- A) Minimum of 3 years of experience in human resources responsibilities
- B) Excellent written and verbal communication skills.
- C) Skilled in the use of office equipment and technology, including substantial experience in Microsoft Office Suite and the ability to master new technologies relevant to the position. Experience with BS&A preferred.
- D) Ability to establish effective working relationships and to interact professionally, constructively, and diplomatically with top level administrators, other employees (both union and non-union), elected officials, representatives of the business

Other Requirements: Valid Michigan Driver's License. Computer knowledge and experience working in computerized systems such as Microsoft Outlook, Word, Excel.

INVOICE APPROVAL LIST REPORT - SUMMARY BY VENDOR

PRELIMINARY

Date: 12/07/2021

Time: 3:14 pm

Page: 1

ELMWOOD TOWNSHIP

Vendor Name	Vendor No.	Invoice Description	Check No.	Check Date	Check Amount
THE ACCUMED GROUP	A026	BILLING SERVICE	0	00/00/0000	760.76
				Vendor Total:	760.76
CONSUMERS ENERGY	C040	ACCT#1030 3518 7543	0	00/00/0000	315.62
				Vendor Total:	315.62
GRAND TRAVERSE COUNTY DPW	G040	ACCT#4003411	0	00/00/0000	409.40
				Vendor Total:	409.40
KCI	K016	TAX BILLS	0	00/00/0000	1,327.98
				Vendor Total:	1,327.98
KSS ENTERPRISES	K014	CUST ACCT ELMWO110	0	00/00/0000	100.56
				Vendor Total:	100.56
LEELANAU ENTERPRISE & TRIBUN	L020	ADVERTISER #676	0	00/00/0000	128.70
				Vendor Total:	128.70
DUANE MERRITT	M037	REIMBURSE/SHOVEL	0	00/00/0000	11.91
				Vendor Total:	11.91
NETLINK	M185	TECH SUPPORT	0	00/00/0000	1,879.00
				Vendor Total:	1,879.00
NORTHERN A-1 ENVIRONMENTAL	N072	SEWER CLEANING AND TELEVISION	0	00/00/0000	69,594.60
				Vendor Total:	69,594.60
JEFF SHAW	S064	MILEAGE	0	00/00/0000	119.82
				Vendor Total:	119.82
VISIBLE DIFFERENCE BLDG. MAIN	V002		0	00/00/0000	270.00
				Vendor Total:	270.00
WELLS FARGO FINANCIAL LEASIN	W027	ACCT#603-0180923-000	0	00/00/0000	95.40
				Vendor Total:	95.40
WINDEMULLER	W024	repair blower motor/bubbler	0	00/00/0000	520.00
				Vendor Total:	520.00
YOUNG, GRAHAM, & WENDLING P	Y002	MISC LEGAL	0	00/00/0000	1,632.00
				Vendor Total:	1,632.00
				Grand Total:	77,165.75
				Less Credit Memos:	0.00
				Net Total:	77,165.75
				Less Hand Check Total:	0.00
				Outstanding Invoice Total :	77,165.75
Total Invoices:		20			