GAINES CHARTER TOWNSHIP

ADOPTED BUDGETS

2024

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October 2, 2023

TO: Gaines Charter Township Board
FROM: Rod Weersing, Township Manager
RE: DRAFT FY 2024 Gaines Charter Township Budget

Township staff and elected officials began work on the Fiscal Year 2024 budget in July of 2023. As work on the budget was getting under way, the Township was notified by Byron Township of their intent to cancel the Cutlerville Fire Department Intergovernmental Agreement. While this change will have the greatest effect on the Public Safety Fund, it could also have some effect on the Township General Fund.

The Manager met with all department heads in preparation of this draft budget. All department heads presented their recommendations for their departmental budgets for 2024. With some ongoing conversations the recommended budget was put together for the Township Board to review.

There are several one-time projects built into the FY 2024 budget. These are projects that are being recommended for completion in 2024. These projects will be presented to the Board throughout 2024 for a final review and approval. There is also a Discretionary Project List at the end of the budget. These are items that have been brought up over the course of 2023 as items for consideration. The items from the Discretionary Project list may be presented to the Board as a Staff recommendation or could be further advanced by a Board member requesting that information be presented to the Board.

As you review the departmental numbers, you will notice that several departments have sizeable increases in the Salaries and Wages category, and other departments have decreases in that category. There was some re-allocation performed by staff to better align individual staff members with their main department. This will also create some efficiencies throughout the year in the accounting of charges related to personnel.

FISCAL YEAR 2024 TOTAL RECOMMENDED APPROPRIATIONS

Fund	Recommended Appropriation
General	$5,821,363
Public Safety	$4,272,000
Water	$3,211,730
Sewer	$3,775,555
Building	$615,500
ARPA	$340,000
Total	**$18,036,148***

*This total includes $2,465,000 in interfund transfers. The total without transfers is $15,571,148.

TOWNSHIP FUNDS

General Fund

General fund activities are basic activities and services that are required to be provided by the Township. This includes assessing property values, zoning/planning activities and enforcement, running elections, and collecting taxes (among other activities). Generally, this fund is supported through property taxes paid by residents to the Township and state shared revenues.

General Fund Revenues

General Fund revenues fall into five (5) broad categories.

Table 1

Category	Projected revenue FY 2024	Percent Revenues	Percent of total funds available
Taxes	$1,110,150	19.31%	19.07%
State Revenue	$3,265,945	56.82%	56.10%
Fees for Service	$493,000	8.58%	8.47%
Restricted Revenue	$590,000	10.26%	10.14%
Other	$289,363	5.03%	4.97%
Total	**$5,748,458**		
Fund Balance Transfer	$72,905		1.25%
Total Available	**$5,821,363**		

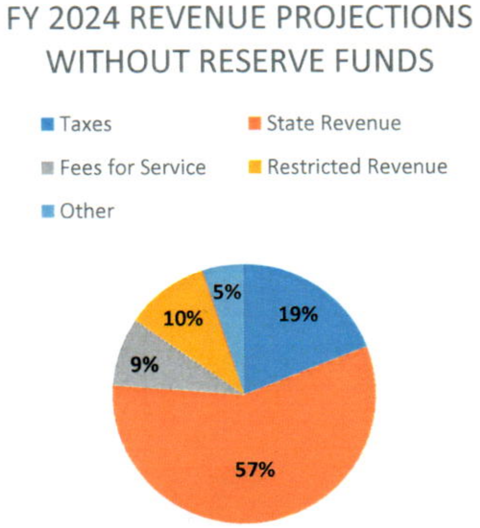
*Fund balance transfers are not revenues for the current fiscal year, but unspent revenues from previous fiscal years.

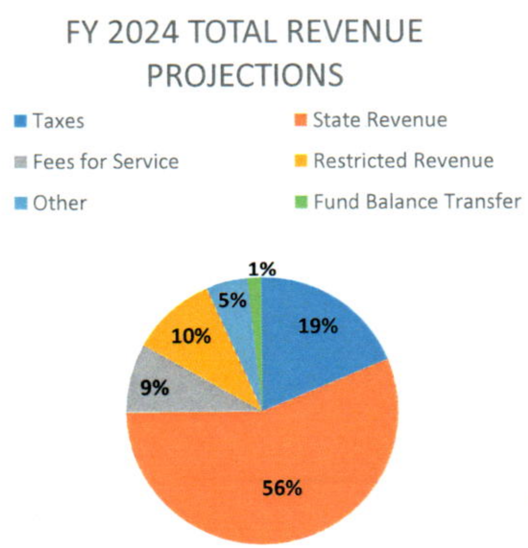
"Restricted Revenue" includes Cablevision fees & streetlight revenues

"Other" include (but is not limited to) cemetery revenues, various enterprise fund & intergovernmental rents, & interest earnings

General Fund Revenues are anticipated to increase by about 10.5% (this does NOT include the fund balance transfer). The increase comes mainly from additional state revenue sharing dollars, an increase in property tax collections, and an increase in interest on investments. These increases equate to $198,902 (6.45%), $170,000 (20%), and $88,000 (700%) respectively over the 2023 projections.

Revenue projections are visualized in two tables below, projected revenues without the fund balance transfer and with the fund balance transfer.





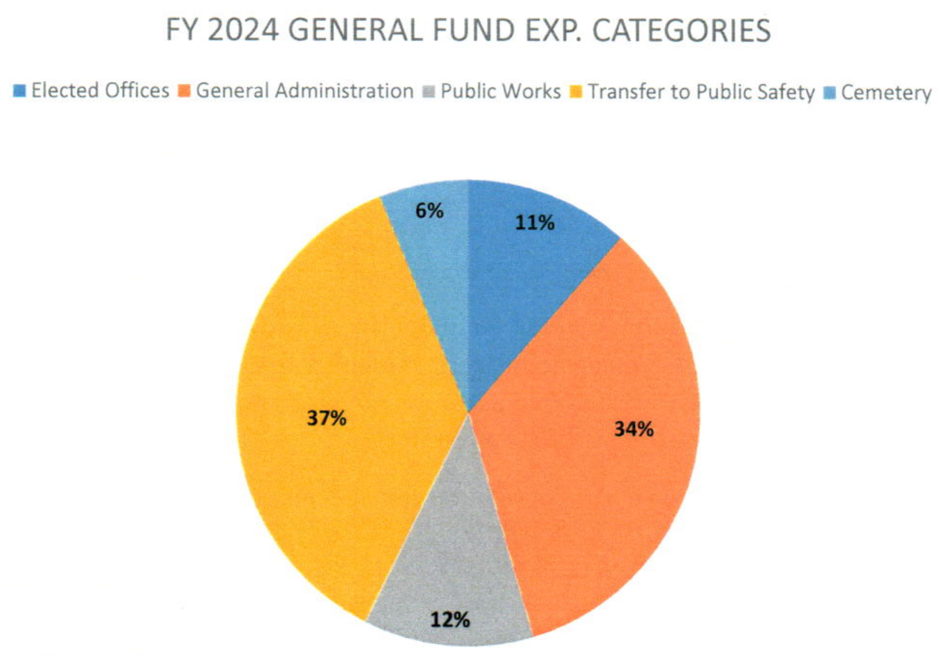
General Fund Expenses

This year, General Fund expenses are being broken out into five (5) broad categories.

Table 2

Category	Projected Expenses FY 2024	Percent of total
Elected Offices	$667,006	11.46%
General Administration	$1,978,822	33.99%
Public Works	$689,090	11.84%
Transfer to Public Safety	$2,125,000	36.50%
Cemetery	$361,445	6.21%
Total	**$5,821,363**	

There are a fair number of proposed one-time projects for Fiscal Year 2024. Therefore, the staff recommends that the Township take advantage of its unrestricted fund balance to complete several of these projects (the one-time project list can be found on the next page in Table 3). Most other projects in the general fund for the coming fiscal year will be maintenance related and similar to past years.



One Time Project List, General Fund

Table 3

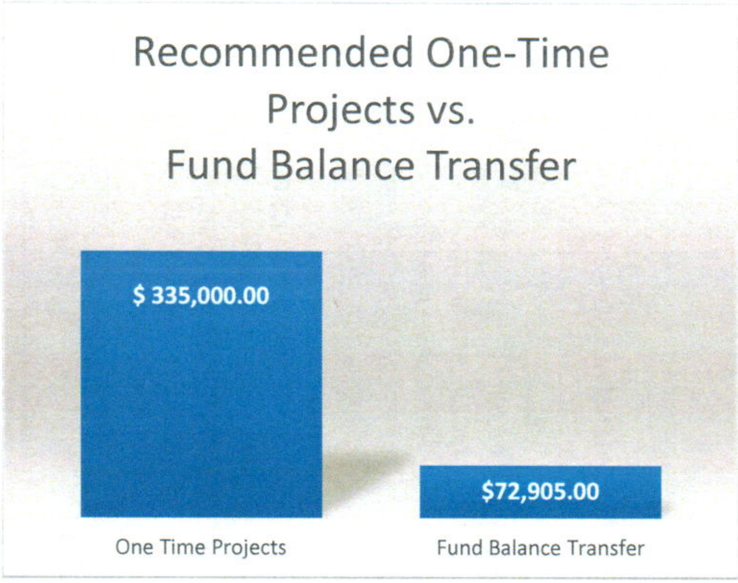
Project	Amount
BS&A Cloud	$150,000
Dutton Cem Drive Expansion	$100,000
Cemetery Tools	$ 50,000
Natural Resources Inventory	$ 35,000
Total	**$335,000**

One-time projects will cost the Township approximately $335,000 in Fiscal Year 2024 if all are approved. Therefore, to cover the costs of these projects, the staff recommends budgeting for a transfer from the fund balance in the amount of $72,905. This is highlighted to illustrate that the Township does not have a functional deficit and the sole reason for using reserve funds is to ensure all the above projects can occur in FY 2024. However, if the board wishes, any of these one-time projects can be cut back to lower or eliminate the need for a fund balance transfer.

With the expansion at the Blain Cemetery taking place in late 2023, it is important that the focus now be put on the Dutton Cemetery for a much-needed expansion. Both cemeteries have sold burial plots past the current drive areas, and these expansions are needed to be able to efficiently move visitors through for funerals. The driveway expansion at the Dutton Cemetery is currently estimated to cost $100,000. Another $50,000 will be budgeted for investments in tools and equipment for the continued upkeep and maintenance of all three cemeteries.

BS&A is the municipal focused software that the Township uses for most of its record keeping. The Township will have to move from the server-based platform to the cloud-based platform for this product soon. This move comes with an estimated cost of $150,000 to make the change, along with an annual increase for each of the modules that are being used.

Lastly, the Community Development Director has requested funding to have a Natural Resources Inventory completed. This will help the Township to identify areas that should be reviewed for possible park locations in the future.



10/27/2023 BUDGET REPORT FOR GAINES CHARTER TOWNSHIP

Calculations as of 12/31/2023

GL NUMBER	DESCRIPTION	2023 APPROVED BUDGET	2023 ACTIVITY THRU 12/31/23	2024 RECOMMENDED BUDGET
ESTIMATED REVENUES				
Dept 000.000				
101-000.000-404.000	GENERAL PROPERTY TAXES	850,000	866,250	1,020,000
101-000.000-411.000	DELINQUENT REAL TAXES	9,000	9,252	9,500
101-000.000-412.000	DELINQUENT PERSONAL TAXES	250	1,154	250
101-000.000-432.001	PAYMENT IN LIEU OF TAXES	17,500	17,485	18,000
101-000.000-434.000	MOBILE HOME TAX	9,400	6,209	9,400
101-000.000-437.000	IND/COMM FACILITIES TAXES	40,000	39,021	40,000
101-000.000-445.000	INTEREST/PENALTIES ON TAXES	13,000	12,069	13,000
101-000.000-447.000	ADMINISTRATION FEE	365,000	387,738	415,000
101-000.000-451.000	STREET LIGHTING SPEC ASSESSMENT	200,000	230,703	251,000
101-000.000-476.000	WASTE MANAGEMENT FEES	500		500
101-000.000-477.000	CABLEVISION FEES	339,210	150,329	339,000
101-000.000-478.000	LIQUOR LICENSE FEES	2,700	2,400	2,400
101-000.000-573.000	LOCAL COMMUNITY STABILIZATION	26,000	6,989	26,000
101-000.000-574.000	REVENUE SHARING	3,067,043	1,500,541	3,265,945
101-000.000-615.000	SUMMER TAX COLLECTION FEES	33,000		34,000
101-000.000-626.000	PLANNING AND ZONING FEES	15,000	15,785	17,000
101-000.000-634.000	CEMETERY OPEN/CLOSE FEES	27,000	19,600	27,000
101-000.000-642.000	SALE OF EQUIPMENT		31	500
101-000.000-642.002	SALE OF PRINTED MATERIALS		10	
101-000.000-642.003	SALE OF CEMETERY LOTS	30,000	17,500	30,000
101-000.000-651.000	RIGHT OF WAY/EASEMENTS	3,900		4,000
101-000.000-651.001	STATE TELECOMMUNICATION SHARE	3,000	21,148	3,000
101-000.000-657.000	ORDINANCE FINES	250	1,254	1,000
101-000.000-665.001	INTEREST ON INVESTMENTS	12,000	157,755	100,000

101-000.000-665.002	INTEREST ON INVESTMENTS/TAXES		524	500
101-000.000-667.000	LIBRARY ROOM RENTAL		275	100
101-000.000-667.001	BUILDING DEPT RENT	11,000	5,338	11,000
101-000.000-667.002	WATER/SEWER DEPT RENT	7,500	3,781	7,563
101-000.000-667.003	RENTAL OF COMMUNITY ROOM	1,000	3,653	2,500
101-000.000-667.004	LIBRARY RENT	16,000	13,890	16,500
101-000.000-671.000	SHERIFF'S LEASE	29,450	19,524	32,000
101-000.000-671.001	AIR TOUCH LEASE PAYMENTS	3,000	3,434	3,300
101-000.000-674.000	CONTRIBUTIONS AND DONATIONS	500		
101-000.000-676.000	REIMBURSEMENTS	1,000		
101-000.000-678.000	MISC REVENUE		950	500
101-000.000-687.001	WATER/SEWER FUND REIMBURSEMENT	48,000		48,000
101-000.000-699.000	TRANSFER IN	97,488		72,905
Totals for dept 000.000 -		5,278,691	3,514,592	5,821,363
TOTAL ESTIMATED REVENUES		5,278,691	3,514,592	5,821,363

APPROPRIATIONS				
Dept 101.000 - TOWNSHIP BOARD				
101-101.000-702.001	SALARIES & WAGES	14,533	8,072	15,000
101-101.000-715.000	SOCIAL SECURITY/MEDICARE	1,017	618	1,136
101-101.000-716.000	PENSION CONTRIBUTION	1,450	793	1,500
101-101.000-727.000	SUPPLIES		74	100
101-101.000-802.000	LEGAL SERVICES	2,500	7,728	5,000
101-101.000-812.000	LUNCHES/DINNERS/MEETINGS	1,500	430	1,500
101-101.000-817.000	MILEAGE REIMBURSEMENT	400		400
101-101.000-831.000	SEMINARS/CONTINUING EDUCATION	1,500	718	1,500
Totals for dept 101.000 - TOWNSHIP BOARD		22,900	18,433	26,136
Dept 171.000 - SUPERVISOR				
101-171.000-702.001	SALARIES & WAGES	49,231	86,405	87,500
101-171.000-702.011	PAYMENT IN LIEU OF HEALTH INS	7,800	7,165	8,555
101-171.000-715.000	SOCIAL SECURITY/MEDICARE	4,109	7,159	6,700
101-171.000-716.000	PENSION CONTRIBUTION	4,923	8,297	8,750
101-171.000-717.000	HEALTH & LIFE INSURANCE	7,969	2,627	9,360
101-171.000-727.000	SUPPLIES	450	169	450
101-171.000-802.000	LEGAL SERVICES		71	500
101-171.000-812.000	LUNCHES/DINNERS/MEETINGS	300	46	300
101-171.000-817.000	MILEAGE REIMBURSEMENT	900	405	900
101-171.000-831.000	SEMINARS/CONTINUING EDUCATION	500	275	500
101-171.000-832.000	DUES AND MEMBERSHIPS	125	115	125
101-171.000-853.000	TELECOMMUNICATIONS	600	427	600
101-171.000-963.001	MISCELLANEOUS	100		100
101-171.000-965.000	POSTAGE	125	105	125
101-171.000-979.000	NEW FURNITURE & EQUIPMENT	1,000	253	3,000
Totals for dept 171.000 - SUPERVISOR		78,132	113,519	127,465
Dept 172.000 - MANAGER				
101-172.000-702.001	SALARIES & WAGES	107,816	102,838	167,500
101-172.000-702.002	SALARY - DEPUTY/ASSISTANT		8,469	

101-172.000-702.011	PAYMENT IN LIEU OF HEALTH INSU	2,600		7,400
101-172.000-715.000	SOCIAL SECURITY/MEDICARE	8,301	8,514	12,800
101-172.000-716.000	PENSION CONTRIBUTION	10,782	10,067	16,750
101-172.000-717.000	HEALTH & LIFE INSURANCE	14,989	3,912	5,600
101-172.000-727.000	SUPPLIES	1,200	133	1,200
101-172.000-802.000	LEGAL SERVICES	1,000	1,088	1,000
101-172.000-809.000	PROGRAMMING/SOFTWARE/NETWORK			4,500
101-172.000-812.000	LUNCHES/DINNERS/MEETINGS	500	26	500
101-172.000-817.000	MILEAGE REIMBURSEMENT	2,000	533	1,500
101-172.000-831.000	SEMINARS/CONTINUING EDUCATION	5,750	381	3,150
101-172.000-832.000	DUES AND MEMBERSHIPS	1,925	540	775
101-172.000-853.000	TELECOMMUNICATIONS	500	263	500
101-172.000-900.000	PRINTING		49	100
101-172.000-963.001	MISCELLANEOUS	250	180	250
101-172.000-965.000	POSTAGE	100		100
101-172.000-979.000	NEW FURNITURE & EQUIPMENT	2,800	1,804	3,000
Totals for dept 172.000 - MANAGER		160,513	138,797	226,625

Dept 215.000 - CLERK

101-215.000-702.001	SALARIES & WAGES	104,305	112,465	196,000
101-215.000-702.002	SALARY - DEPUTY/ASSISTANT		10,740	
101-215.000-702.004	CLERICAL SUPPORT		5,812	
101-215.000-715.000	SOCIAL SECURITY/MEDICARE	8,000	9,644	15,000
101-215.000-716.000	PENSION CONTRIBUTION	10,452	11,404	19,600
101-215.000-717.000	HEALTH & LIFE INSURANCE	25,659	26,402	32,000
101-215.000-727.000	SUPPLIES	2,900	1,027	2,900
101-215.000-801.001	FILING FEES/LEGAL			1,000
101-215.000-808.000	CONTRACTED SERVICES	3,000	299	3,000
101-215.000-809.000	PROGRAMMING/SOFTWARE/NETWORK	4,000	4,263	6,000
101-215.000-812.000	LUNCHES/DINNERS/MEETINGS	350	302	400
101-215.000-817.000	MILEAGE REIMBURSEMENT	1,200	1,688	2,200
101-215.000-831.000	SEMINARS/CONTINUING EDUCATION	13,000	6,600	12,650
101-215.000-832.000	DUES AND MEMBERSHIPS	785	725	855
101-215.000-853.000	TELECOMMUNICATIONS	1,200	526	1,200
101-215.000-900.000	PRINTING	500	(95)	500

101-215.000-901.000	PUBLISHING	1,000	163	1,000
101-215.000-963.001	MISCELLANEOUS	300	(4)	300
101-215.000-965.000	POSTAGE	5,000	2,165	5,000
101-215.000-979.000	NEW FURNITURE & EQUIPMENT	5,005	3,814	7,000
Totals for dept 215.000 - CLERK		186,656	197,940	306,605
Dept 247.000 - BOARD OF REVIEW				
101-247.000-702.001	SALARIES & WAGES	3,300	844	3,000
101-247.000-715.000	SOCIAL SECURITY/MEDICARE	231	65	227
101-247.000-812.000	LUNCHES/DINNERS/MEETINGS	300	298	300
101-247.000-831.000	SEMINARS/CONTINUING EDUCATION	350		350
101-247.000-901.000	PUBLISHING	240		240
Totals for dept 247.000 - BOARD OF REVIEW		4,421	1,207	4,117
Dept 253.000 - TREASURER				
101-253.000-702.001	SALARIES & WAGES	121,813	99,792	122,500
101-253.000-702.011	PAYMENT IN LIEU OF HEALTH INS	2,600		2,600
101-253.000-715.000	SOCIAL SECURITY/MEDICARE	9,319	7,438	9,375
101-253.000-716.000	PENSION CONTRIBUTION	12,181	9,745	12,250
101-253.000-717.000	HEALTH & LIFE INSURANCE	28,506	19,171	28,500
101-253.000-727.000	SUPPLIES	500	275	500
101-253.000-801.001	FILING FEES/LEGAL	100		100
101-253.000-802.000	LEGAL SERVICES	250	84	250
101-253.000-809.000	PROGRAMMING/SOFTWARE/NETWORK	4,378	3,329	6,100
101-253.000-812.000	LUNCHES/DINNERS/MEETINGS	300	223	400
101-253.000-817.000	MILEAGE REIMBURSEMENT	1,300	900	1,400
101-253.000-831.000	SEMINARS/CONTINUING EDUCATION	2,500	2,122	2,500
101-253.000-832.000	DUES AND MEMBERSHIPS	525	447	525
101-253.000-853.000	TELECOMMUNICATIONS	680	148	600
101-253.000-900.000	PRINTING	4,000	1,528	4,500
101-253.000-903.000	PROPERTY TAX NOTIFICATIONS	700	532	1,300
101-253.000-963.001	MISCELLANEOUS	200	3	200
101-253.000-965.000	POSTAGE	8,700	5,422	8,700
101-253.000-979.000	NEW FURNITURE & EQUIPMENT	4,000	237	4,500
Totals for dept 253.000 - TREASURER		202,552	151,396	206,800

Dept 257.000 - ASSESSOR				
101-257.000-702.001	SALARIES & WAGES	202,396	70,483	182,500
101-257.000-702.002	SALARY - DEPUTY/ASSISTANT		42,646	
101-257.000-702.010	SALARY - CLERICAL		29,500	
101-257.000-715.000	SOCIAL SECURITY/MEDICARE	15,483	10,503	14,000
101-257.000-716.000	PENSION CONTRIBUTION	20,240	14,159	18,250
101-257.000-717.000	HEALTH & LIFE INSURANCE	53,786	44,732	60,000
101-257.000-727.000	SUPPLIES	500	314	500
101-257.000-801.001	FILING FEES/LEGAL	100		100
101-257.000-802.000	LEGAL SERVICES	23,000	4,296	20,000
101-257.000-808.000	CONTRACTED SERVICES	2,000		2,000
101-257.000-809.000	PROGRAMMING/SOFTWARE/NETWORK	7,000	7,397	9,000
101-257.000-812.000	LUNCHES/DINNERS/MEETINGS	500	208	500
101-257.000-817.000	MILEAGE REIMBURSEMENT	1,500	812	1,500
101-257.000-831.000	SEMINARS/CONTINUING EDUCATION	6,000	4,222	7,000
101-257.000-832.000	DUES AND MEMBERSHIPS	4,820	540	860
101-257.000-853.000	TELECOMMUNICATIONS	660	396	660
101-257.000-901.000	PUBLISHING	300	588	300
101-257.000-903.000	PROPERTY TAX NOTIFICATIONS	1,600	1,271	1,600
101-257.000-963.001	MISCELLANEOUS	300	374	300
101-257.000-965.000	POSTAGE	4,500	4,869	5,000
101-257.000-979.000	NEW FURNITURE & EQUIPMENT	2,400	153	2,700
Totals for dept 257.000 - ASSESSOR		347,085	237,463	326,770
Dept 261.000 - GENERAL ADMINISTRATION				
101-261.000-717.000	HEALTH & LIFE INSURANCE	17,000	18,114	19,000
101-261.000-719.000	WORKERS' COMPENSATION INSURANCE	9,147	46,140	18,000
101-261.000-727.000	SUPPLIES	8,000	4,836	8,500
101-261.000-801.000	ACCOUNTING SERVICES/AUDIT	12,000	15,582	15,000
101-261.000-801.001	FILING FEES/LEGAL	200		200
101-261.000-802.000	LEGAL SERVICES	15,000	3,139	25,000
101-261.000-803.000	ENGINEERING	5,000	1,501	8,000
101-261.000-805.000	EQUIPMENT RENTAL/SERVICE	500		500
101-261.000-808.000	CONTRACTED SERVICES	17,400	17,119	20,000

101-261.000-809.000	PROGRAMMING/SOFTWARE/NETWORK	54,500	43,453	210,000
101-261.000-831.000	SEMINARS/CONTINUING EDUCATION	1,000		1,000
101-261.000-832.000	DUES AND MEMBERSHIPS	59,450	128,799	65,000
101-261.000-853.000	TELECOMMUNICATIONS	2,500	10,306	3,000
101-261.000-901.000	PUBLISHING	9,000	2,202	6,000
101-261.000-902.000	TOWNSHIP NEWSLETTER		1,361	3,000
101-261.000-958.000	INSURANCE & BONDS	8,000	(859)	4,000
101-261.000-961.001	MAPPING & AERIAL PHOTO	4,000	3,041	4,000
101-261.000-963.001	MISCELLANEOUS	1,000	135	1,000
101-261.000-964.000	TAX/PERMIT FEES REFUND	5,000	751	5,000
101-261.000-965.000	POSTAGE	6,000	(2,992)	8,500
101-261.000-969.002	ADMINISTRATION FEES	200		200
101-261.000-975.000	PEG FUND COMMITMENT	52,500	12,000	52,500
Totals for dept 261.000 - GENERAL ADMINISTRATION		287,397	304,628	477,400
Dept 262.000 - ELECTIONS				
101-262.000-702.001	SALARIES & WAGES	35,290	7,510	
101-262.000-715.000	SOCIAL SECURITY/MEDICARE	2,710	575	
101-262.000-716.000	PENSION CONTRIBUTION	3,529		
101-262.000-717.000	HEALTH & LIFE INSURANCE	5,643		
101-262.000-727.000	SUPPLIES	2,063	2,205	4,800
101-262.000-802.000	LEGAL SERVICES		278	1,000
101-262.000-808.000	CONTRACTED SERVICES	31,100	13,752	100,000
101-262.000-809.000	PROGRAMMING/SOFTWARE/NETWORK			41,600
101-262.000-812.000	LUNCHES/DINNERS/MEETINGS		517	9,000
101-262.000-817.000	MILEAGE REIMBURSEMENT	500	493	2,000
101-262.000-900.000	PRINTING	4,500	9,361	100,000
101-262.000-901.000	PUBLISHING	150	71	
101-262.000-963.001	MISCELLANEOUS	2,500	39	2,500
101-262.000-965.000	POSTAGE	15,000	11,831	45,000
101-262.000-972.000	CAPITAL OUTLAY	25,000		
101-262.000-979.000	NEW FURNITURE & EQUIPMENT	3,850	5,491	10,000
Totals for dept 262.000 - ELECTIONS		131,835	52,123	315,900
Dept 265.000 - TOWNSHIP HALL AND GROUNDS				

101-265.000-702.001	SALARIES & WAGES	15,000	9,016	15,000
101-265.000-715.000	SOCIAL SECURITY/MEDICARE	1,335	690	1,150
101-265.000-727.000	SUPPLIES		286	100
101-265.000-775.000	BUILDING REPAIR & MAINTENANCE SUPPLIE	500	63	500
101-265.000-805.000	EQUIPMENT RENTAL/SERVICE	1,700	505	1,700
101-265.000-808.000	CONTRACTED SERVICES	14,500	15,053	15,510
101-265.000-815.000	MOSQUITO/LEAF COLLECTION	20,000	209	23,000
101-265.000-819.000	SNOW PLOWING/REMOVAL	15,000	15,470	18,000
101-265.000-821.000	CLEANING BUILDING	20,000	17,384	20,000
101-265.000-822.000	TRASH REMOVAL	1,000	1,094	1,600
101-265.000-853.000	TELECOMMUNICATIONS	18,500	1,462	18,500
101-265.000-920.000	ELECTRIC	35,000	30,584	35,000
101-265.000-923.000	NATURAL GAS	15,000	8,337	16,000
101-265.000-924.000	WATER AND SEWER	1,300	1,409	1,500
101-265.000-932.000	EQUIPMENT MAINTENANCE	16,000	3,990	16,000
101-265.000-933.000	BUILDING MAINTENANCE	8,000	6,701	10,000
101-265.000-935.000	GROUNDS MAINTENANCE	25,000	22,172	35,000
101-265.000-940.000	FLEET VEHICLE RENT			500
101-265.000-958.000	INSURANCE & BONDS	36,000	15,110	30,000
101-265.000-963.001	MISCELLANEOUS	2,500	2,355	5,000
101-265.000-973.000	GROUNDS IMPROVEMENTS	5,000	(501)	5,000
101-265.000-979.000	NEW FURNITURE & EQUIPMENT	2,500	8,739	2,500
Totals for dept 265.000 - TOWNSHIP HALL AND GROUNDS		253,835	160,128	271,560
Dept 371.000 - BUILDING/MECHANICAL INSPECTION				
101-371.000-717.000	HEALTH & LIFE INSURANCE		318	
Totals for dept 371.000 - BUILDING/MECHANICAL INSPECTION			318	
Dept 443.000 - WATER & SEWER				
101-443.000-717.000	HEALTH & LIFE INSURANCE		5,216	
101-443.000-853.000	TELECOMMUNICATIONS		111	
101-443.000-926.000	HYDRANT RENTAL		13,980	
Totals for dept 443.000 - WATER & SEWER			19,307	

Dept 445.000 - DRAINS

101-445.000-808.000	CONTRACTED SERVICES	30,000	24,945	40,000
Totals for dept 445.000 - DRAINS		30,000	24,945	40,000
Dept 446.000 - HIGHWAYS, STREETS & TRAILS				
101-446.000-808.000	CONTRACTED SERVICES	17,000	11,633	17,000
101-446.000-920.001	DIVISION AVE	20,000	588	20,000
101-446.000-960.000	ROAD CONSTRUCTION	250,000	115,456	250,000
101-446.000-960.002	TRAIL CONSTRUCTION & MAINTENANCE	12,000	97	12,000
101-446.000-973.001	DIVISION AVE MAINTENANCE	6,000	6,210	10,000
Totals for dept 446.000 - HIGHWAYS, STREETS & TRAILS		305,000	133,984	309,000
Dept 448.000 - STREET LIGHTING				
101-448.000-901.000	PUBLISHING	500		500
101-448.000-920.000	ELECTRIC	156,000	159,069	160,000
101-448.000-920.001	DIVISION AVE	5,000	68,103	5,000
101-448.000-920.002	INTERSECTION LIGHTS/INSTALL/OPER		8,797	200
Totals for dept 448.000 - STREET LIGHTING		161,500	235,969	165,700
Dept 567.000 - CEMETERY				
101-567.000-702.001	SALARIES & WAGES	60,811	22,349	30,000
101-567.000-702.002	SALARY - DEPUTY/ASSISTANT		14,212	
101-567.000-715.000	SOCIAL SECURITY/MEDICARE	4,669	2,797	2,295
101-567.000-716.000	PENSION CONTRIBUTION	2,747		3,000
101-567.000-717.000	HEALTH & LIFE INSURANCE	6,497		
101-567.000-727.000	SUPPLIES	250		250
101-567.000-740.000	OPERATING SUPPLIES	2,500	2,977	3,000
101-567.000-775.000	BUILDING REPAIR & MAINTENANCE SUPPLIE	1,000		6,000
101-567.000-802.000	LEGAL SERVICES	200		200
101-567.000-803.000	ENGINEERING		7,576	3,500
101-567.000-808.000	CONTRACTED SERVICES	4,000		4,000
101-567.000-809.000	PROGRAMMING/SOFTWARE/NETWORK	600		
101-567.000-819.000	SNOW PLOWING/REMOVAL	4,000	2,857	4,000
101-567.000-822.000	TRASH REMOVAL	600	605	600
101-567.000-920.000	ELECTRIC	1,600	903	1,600
101-567.000-932.000	EQUIPMENT MAINTENANCE	2,000	1,663	2,500

101-567.000-963.001	MISCELLANEOUS	500	5	500
101-567.000-973.000	GROUNDS IMPROVEMENTS	250,000	8,123	250,000
101-567.000-979.000	NEW FURNITURE & EQUIPMENT	62,820	69,140	50,000
Totals for dept 567.000 - CEMETERY		404,794	133,207	361,445
Dept 596.000 - PUBLIC TRANSPORTATION				
101-596.000-860.000	INTERURBAN TRANSIT AUTHORITY	55,000	35,552	55,000
Totals for dept 596.000 - PUBLIC TRANSPORTATION		55,000	35,552	55,000
Dept 701.000 - PLANNING AND ZONING				
101-701.000-702.001	SALARIES & WAGES	180,100	109,584	152,000
101-701.000-702.006	SALARY - BOARDS/COMMISSIONS	8,000	6,220	9,500
101-701.000-715.000	SOCIAL SECURITY/MEDICARE	14,364	8,859	11,600
101-701.000-716.000	PENSION CONTRIBUTION	18,810	11,115	15,200
101-701.000-717.000	HEALTH & LIFE INSURANCE	60,189	30,007	51,000
101-701.000-727.000	SUPPLIES	600	48	600
101-701.000-727.001	REFERENCE MATERIALS	200		200
101-701.000-727.002	MUNICODE UPDATES	8,000	784	8,000
101-701.000-802.000	LEGAL SERVICES	20,000	11,855	20,000
101-701.000-808.000	CONTRACTED SERVICES	80,000	19,875	45,000
101-701.000-808.001	ENGINEERING CONTRACTED SERVICES		27,616	25,000
101-701.000-809.000	PROGRAMMING/SOFTWARE/NETWORK	10,000	894	3,000
101-701.000-812.000	LUNCHES/DINNERS/MEETINGS	300	328	200
101-701.000-817.000	MILEAGE REIMBURSEMENT	500	371	750
101-701.000-831.000	SEMINARS/CONTINUING EDUCATION	4,900	1,190	3,000
101-701.000-832.000	DUES AND MEMBERSHIPS	843	240	500
101-701.000-853.000	TELECOMMUNICATIONS	900	574	900
101-701.000-900.000	PRINTING	500	195	500
101-701.000-901.000	PUBLISHING	4,000	3,451	4,000
101-701.000-963.001	MISCELLANEOUS	500	15	500
101-701.000-965.000	POSTAGE	1,000	3,521	2,000
101-701.000-979.000	NEW FURNITURE & EQUIPMENT	3,000		3,000
Totals for dept 701.000 - PLANNING AND ZONING		416,706	236,742	356,450
Dept 751.000 - PARKS AND RECREATION				

101-751.000-702.006	SALARY - BOARDS/COMMISSIONS	2,300	1,360	2,500
101-751.000-715.000	SOCIAL SECURITY/MEDICARE	165	104	190
101-751.000-716.000	PENSION CONTRIBUTION	50	25	50
101-751.000-727.000	SUPPLIES	100	69	100
101-751.000-808.000	CONTRACTED SERVICES		21,787	25,000
101-751.000-812.000	LUNCHES/DINNERS/MEETINGS	500	423	600
101-751.000-880.000	COMMUNITY PROMOTIONS	4,000	1,453	5,000
101-751.000-900.000	PRINTING	600		600
101-751.000-901.000	PUBLISHING			200
101-751.000-963.001	MISCELLANEOUS	250	90	250
101-751.000-965.000	POSTAGE			100
101-751.000-973.000	GROUNDS IMPROVEMENTS	5,000	635	5,000
Totals for dept 751.000 - PARKS AND RECREATION		12,965	25,946	39,590
Dept 790.000 - LIBRARY				
101-790.000-775.000	BUILDING REPAIR & MAINTENANCE SUPPLIE	500	115	500
101-790.000-805.000	EQUIPMENT RENTAL/SERVICE			200
101-790.000-808.000	CONTRACTED SERVICES	1,000	1,224	2,000
101-790.000-819.000	SNOW PLOWING/REMOVAL	7,500	6,416	7,500
101-790.000-821.000	CLEANING BUILDING	16,000	12,278	16,000
101-790.000-822.000	TRASH REMOVAL	1,000	775	1,000
101-790.000-920.000	ELECTRIC	11,000	6,767	11,000
101-790.000-923.000	NATURAL GAS	4,500	2,793	4,500
101-790.000-924.000	WATER AND SEWER	800	306	500
101-790.000-932.000	EQUIPMENT MAINTENANCE	6,000	1,966	5,000
101-790.000-933.000	BUILDING MAINTENANCE	5,000	14,382	7,000
101-790.000-935.000	GROUNDS MAINTENANCE	8,000	6,309	8,500
101-790.000-958.000	INSURANCE & BONDS	3,000	3,352	4,000
101-790.000-963.001	MISCELLANEOUS	100		100
101-790.000-973.000	GROUNDS IMPROVEMENTS	15,000		8,000
101-790.000-979.000	NEW FURNITURE & EQUIPMENT	3,000		4,000
Totals for dept 790.000 - LIBRARY		82,400	56,683	79,800

Dept 990.000 - TRANSFER OUT

101-990.000-995.000	TRANSFER OUT	2,135,000		2,125,000
Totals for dept 990.000 - TRANSFER OUT		2,135,000		2,125,000
TOTAL APPROPRIATIONS		5,278,691	2,278,287	5,821,363
NET OF REVENUES/APPROPRIATIONS - FUND 101			1,236,305	
BEGINNING FUND BALANCE		5,014,069	5,014,069	5,014,069
ENDING FUND BALANCE		5,014,069	6,250,374	5,014,069

Public Safety Fund

Public Safety Revenue

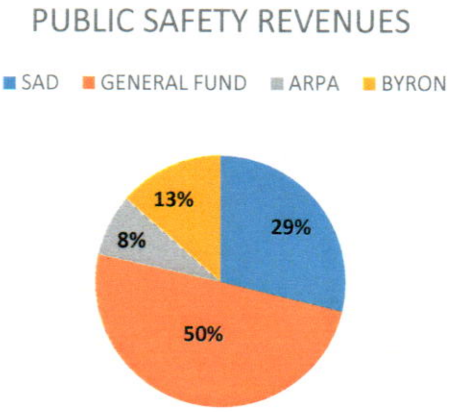
Revenue for public safety falls into four categories as outlined in Table 4, Public Safety Special Assessment Revenue, Transfers from the General Fund, transfers in from ARPA, and contributions from Byron Township for Cutlerville Fire operations.

Table 4

Category	Projected Revenue	Percent
SAD Revenue	$1,225,000	28.68%
Transfer from General Fund	$2,125,000	49.74%
Transfer from ARPA	$340,000	7.96%
Byron Contributions	$582,000	13.62%
Total	**$4,272,000**	

Staff recommend increasing the Public Safety Special Assessment from 0.75 mill equivalent to a 1.00 mill equivalent. This increase in the Special Assessment and the use of ARPA dollars is for two primary purposes:

1. The addition of a patrol shift, from 12:00 pm until 12:00 am, for the Kent County Sheriff's Office
2. The continued operation of two full time fire stations



General Fund revenue contributions continue to fund half of the expenses for Public Safety. The increased Special Assessment will cost the average homeowner around $115 per year.

Public Safety Expenses

Expenses for Public Safety fall into three categories which can be seen in Table 5 on the next page.

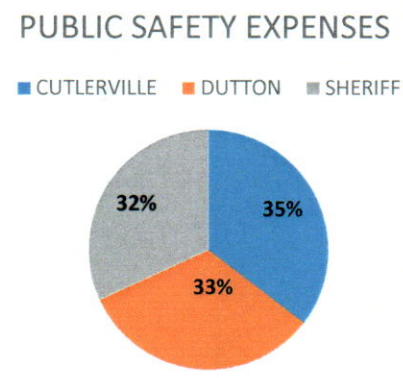
Cutlerville Fire's budget is projected to be relatively flat with a decrease of 2.75%. With the impending termination of the Cutlerville Fire Department Intergovernmental Agreement with Byron Township, Staff has budgeted for only ongoing operational expenses for 2024.

The budget for Dutton Fire is also projected to be very much the same in 2024 with an increase of just 0.54%. Now that the department is operating on a full-time basis, many of the costs related to making that change have been completed. By keeping this budget relatively flat it will allow the Township Board to focus on the changes that will be happening with the Cutlerville Fire Department.

The Kent Co. Sheriff's Office budget will increase by about $340,0000 for 2024. Part of this increase is to absorb general cost increases at our current staffing level. The additional funds will be used to establish an additional patrol shift in the Township. This shift will operate from 12:00 pm until 12:00 am, seven days per week. The addition of this shift will cost the Township $360,000. By adding this shift, it allows the removal of some surge level staffing that had been budgeted for in the previous year.

Table 5

Category	Projected Expense	Percent
Cutlerville Fire/Rescue	$1,510,496	35.36%
Dutton Fire/Rescue	$1,401,504	32.81%
Kent Co. Sheriff's Office	$1,360,000	31.83%
Total	**$4,272,000**	



Other Public Safety Highlights

The budget for Public Safety was established by using the 48/96 staffing model that had been used in 2023 as a test staffing model by both the Cutlerville and Dutton Fire Departments. By all accounts this structure seems to be working well for the firefighters and their families. As originally thought, this staffing model has had a negligible impact on full-time staffing costs. Staff anticipates presenting a request to the Township Board to approve the continuation of this model.

The accounting for overtime that was changed for the 2023 budget has been carried over to the 2024 budget. This change incorporated the use of a regular Overtime GL line along with a FLSA Overtime GL line. This has allowed staff to better monitor overtime hours that are required as part of the 48/96 staffing model which is the FLSA Overtime. This overtime can be planned and budgeted. The regular Overtime line will continue to be used for overtime hours worked beyond the 48/96 staffing model.

10/27/2023 BUDGET REPORT FOR GAINES CHARTER TOWNSHIP

Calculations as of 12/31/2023

GL NUMBER	DESCRIPTION	2023 APPROVED BUDGET	2023 ACTIVITY THRU 12/31/23	2024 RECOMMENDED BUDGET
ESTIMATED REVENUES				
Dept 000.000				
205-000.000-452.000	PUBLIC SAFETY SAD REVENUE	821,787	821,813	1,225,000
205-000.000-613.000	BYRON TWP MANAGEMENT FEE	32,000	21,286	32,000
205-000.000-613.001	BYRON TWP REIMBURSEMENT	550,000	(10,029)	550,000
205-000.000-687.002	FIRE DEPT REVENUES/REIMBURSEMENT		10,385	
205-000.000-699.000	TRANSFER IN	2,565,000		2,465,000
Totals for dept 000.000 -		3,968,787	843,455	4,272,000
TOTAL ESTIMATED REVENUES		3,968,787	843,455	4,272,000

APPROPRIATIONS				
Dept 301.000 - LAW ENFORCEMENT				
205-301.000-820.000	KENT COUNTY SHERIFF PATROL	1,019,000	707,682	1,360,000
Totals for dept 301.000 - LAW ENFORCEMENT		1,019,000	707,682	1,360,000

Dept 336.001 - CUTLERVILLE FIRE DEPARTMENT				
205-336.001-702.001	SALARIES & WAGES	45,000	17,084	47,250
205-336.001-702.002	SALARY - DEPUTY/ASSISTANT	499,794	283,720	524,800
205-336.001-702.003	FILL IN FOR FULL TIME	20,000	5,215	20,000
205-336.001-702.005	SALARIES - POC FIRE FIGHTERS	40,000	23,528	42,000
205-336.001-702.008	OFFICER STIPENDS	4,080	2,516	4,080
205-336.001-702.010	SALARY -PART TIME STAFFING	78,000	27,380	78,000
205-336.001-702.011	PAYMENT IN LIEU OF HEALTH INSU	7,280	4,941	8,000
205-336.001-702.013	OVERTIME	49,000	35,145	49,000
205-336.001-702.014	OVERTIME - FLSA	59,137	18,994	59,137
205-336.001-702.778	TRAINING PAY	20,000	3,996	20,000
205-336.001-715.000	SOCIAL SECURITY/MEDICARE	60,000	31,936	64,000
205-336.001-716.000	PENSION CONTRIBUTION	65,000	31,991	70,000
205-336.001-717.000	HEALTH & LIFE INSURANCE	129,250	61,107	142,175
205-336.001-719.000	WORKER'S COMPENSATION INSURANCE	25,000	20,368	27,500
205-336.001-727.000	SUPPLIES	10,000	2,287	7,500
205-336.001-740.000	OPERATING SUPPLIES	15,000	4,399	12,500
205-336.001-741.000	FUEL	19,000	8,885	15,000
205-336.001-775.000	BUILDING REPAIR & MAINTENANCE SUPPLIES		184	
205-336.001-776.000	UNIFORMS	12,000	1,033	6,000
205-336.001-776.001	TURN OUT GEAR	14,500	85	14,500
205-336.001-802.000	LEGAL SERVICES	1,000	6,390	10,000
205-336.001-808.000	CONTRACTED SERVICES	29,876	11,458	31,950
205-336.001-809.000	PROGRAMMING/SOFTWARE/NETWORK	29,850	22,480	30,000
205-336.001-810.001	FIRE PREVENTION EDUCATION	1,800	1,136	1,800
205-336.001-811.000	TRAINING	10,500	1,272	7,500
205-336.001-816.000	KENT COUNTY EMS ASSESSMENT	1,200	790	1,200
205-336.001-816.001	BYRON TWP ASSESSMENT	6,000	904	6,000
205-336.001-817.000	MILEAGE REIMBURSEMENT	600		600
205-336.001-819.000	SNOW PLOWING/REMOVAL	6,872	2,225	7,000
205-336.001-822.000	TRASH REMOVAL	1,400	891	1,600
205-336.001-831.000	SEMINARS/CONTINUING EDUCATION	4,500		4,500
205-336.001-832.000	DUES AND MEMBERSHIPS	300	68	300
205-336.001-835.000	PHYSICAL EXAMINATIONS	9,000	6,209	9,000

205-336.001-853.000	TELECOMMUNICATIONS	5,800	2,979	6,000
205-336.001-920.000	ELECTRIC	14,400	7,159	14,000
205-336.001-923.000	NATURAL GAS	7,700	2,141	7,700
205-336.001-924.000	WATER AND SEWER	1,000	692	1,000
205-336.001-931.000	VEHICLE MAINTENANCE	50,000	18,099	50,000
205-336.001-932.000	EQUIPMENT MAINTENANCE	11,000	1,744	11,000
205-336.001-933.000	BUILDING MAINTENANCE	5,400	5,184	10,000
205-336.001-935.000	GROUNDS MAINTENANCE	2,000	802	2,000
205-336.001-956.000	FOOD ALLOWANCE	1,500	677	1,500
205-336.001-958.000	INSURANCE & BONDS	13,000	12,293	14,000
205-336.001-963.001	MISCELLANEOUS	1,000	3,582	1,000
205-336.001-972.000	CAPITAL OUTLAY	20,000	7,069	20,000
205-336.001-973.000	GROUNDS IMPROVEMENTS	11,000		1,000
205-336.001-979.000	NEW FURNITURE & EQUIPMENT	19,550	7,980	10,000
205-336.001-998.000	CONTINGENCY	115,000		38,404
Totals for dept 336.001 - CUTLERVILLE FIRE DEPARTMENT		1,553,289	709,018	1,510,496

Dept 336.002 - DUTTON FIRE DEPARTMENT				
205-336.002-702.001	SALARIES & WAGES	45,000	33,562	47,250
205-336.002-702.002	SALARY - DEPUTY/ASSISTANT	482,000	374,378	505,000
205-336.002-702.003	FILL IN FOR FULL TIME	15,000	3,270	10,000
205-336.002-702.005	SALARIES - POC FIRE FIGHTERS	50,000	40,203	70,000
205-336.002-702.008	OFFICER STIPENDS	7,500	4,375	7,500
205-336.002-702.010	SALARY -PART TIME STAFFING		1,579	
205-336.002-702.011	PAYMENT IN LIEU OF HEALTH INSU	5,200	7,913	10,000
205-336.002-702.013	OVERTIME	20,000	7,060	20,000
205-336.002-702.014	OVERTIME - FLSA	53,708	37,298	57,500
205-336.002-702.015	ELECTRICAL/FIRE INSPECTOR	18,000	10,947	19,000
205-336.002-702.778	TRAINING PAY	20,000	11,998	30,000
205-336.002-715.000	SOCIAL SECURITY/MEDICARE	53,000	40,125	58,200
205-336.002-716.000	PENSION CONTRIBUTION	55,000	37,641	60,000
205-336.002-717.000	HEALTH & LIFE INSURANCE	84,000	93,733	121,000
205-336.002-719.000	WORKER'S COMPENSATION INSURANCE	27,000	19,645	29,700
205-336.002-727.000	SUPPLIES	9,300	2,350	9,300
205-336.002-740.000	OPERATING SUPPLIES	12,000	6,563	12,000
205-336.002-741.000	FUEL	15,000	11,244	15,000
205-336.002-775.000	BUILDING REPAIR & MAINTENANCE SUPPLIES		856	
205-336.002-776.000	UNIFORMS	13,500	6,604	6,000
205-336.002-776.001	TURN OUT GEAR	33,775	20,991	14,500
205-336.002-808.000	CONTRACTED SERVICES	24,380	9,672	26,225
205-336.002-809.000	PROGRAMMING/SOFTWARE/NETWORK	25,200	28,106	26,100
205-336.002-810.001	FIRE PREVENTION EDUCATION	2,000	1,172	2,000
205-336.002-810.002	HAZMAT ASSESSMENT	2,000	2,000	2,000
205-336.002-811.000	TRAINING	12,500	4,605	12,500
205-336.002-816.000	KENT COUNTY EMS ASSESSMENT	1,300	973	1,300
205-336.002-817.000	MILEAGE REIMBURSEMENT	600	462	600
205-336.002-819.000	SNOW PLOWING/REMOVAL	6,872	4,909	7,000
205-336.002-822.000	TRASH REMOVAL	625	510	625
205-336.002-831.000	SEMINARS/CONTINUING EDUCATION	4,500	250	4,500
205-336.002-832.000	DUES AND MEMBERSHIPS	300	300	300
205-336.002-835.000	PHYSICAL EXAMINATIONS	11,500	8,002	11,500

205-336.002-853.000	TELECOMMUNICATIONS	10,000	7,654	12,000
205-336.002-920.000	ELECTRIC	12,500	9,917	13,000
205-336.002-923.000	NATURAL GAS	9,000	5,132	10,000
205-336.002-924.000	WATER AND SEWER	500	453	500
205-336.002-931.000	VEHICLE MAINTENANCE	42,000	31,519	42,000
205-336.002-932.000	EQUIPMENT MAINTENANCE	6,700	5,580	10,000
205-336.002-933.000	BUILDING MAINTENANCE	18,700	3,463	11,000
205-336.002-935.000	GROUNDS MAINTENANCE	2,000	1,155	2,000
205-336.002-958.000	INSURANCE & BONDS	19,950	21,951	23,000
205-336.002-963.001	MISCELLANEOUS	1,000	698	1,000
205-336.002-972.000	CAPITAL OUTLAY	12,500	121,835	25,000
205-336.002-973.000	GROUNDS IMPROVEMENTS	2,000	209	2,000
205-336.002-979.000	NEW FURNITURE & EQUIPMENT	31,400	11,639	15,000
205-336.002-998.000	CONTINGENCY	115,000		38,404
Totals for dept 336.002 - DUTTON FIRE DEPARTMENT		1,394,010	1,054,501	1,401,504
TOTAL APPROPRIATIONS		3,966,299	2,471,201	4,272,000
NET OF REVENUES/APPROPRIATIONS - FUND 205		2,488	(1,627,746)	
BEGINNING FUND BALANCE				2,488
ENDING FUND BALANCE		2,488	(1,627,746)	2,488

Enterprise Funds

The Township's Enterprise Funds consist of the Water, Sewer, and Building Funds/Departments. In general, the operations for these funds are covered by fees paid by customers for business-type activities (building inspections, paying for water and sewer service). Each of these funds is approved separately as each is a standalone fund. Enterprise fund revenues can only be used within the fund in which the revenues are generated.

Water & Sewer Funds

Water and Sewer function as one Department, but the funds stand independently and must be budgeted separately. However, a review of the two funds can be done together to get a better picture of the Water/Sewer Department's activities.

Revenues in both funds are estimated to increase. Staff estimates water revenue will be up about 5.5% and sewer revenues up about 7.5% from this fiscal year to next. The team expects a water fund expense increase of about 19.5% next fiscal year, and an increase in expenses in the sewer fund of 14.5%.

The significant cost increases in the water fund as well as the sewer fund are related to increases in water and sewer fees from the City of Wyoming and depreciation expenses.

The Water and Sewer Funds budget for system depreciation to cover long-term costs in the system. These dollars are shifted into the respective fund balances for each fund and allow the Water & Sewer Department to budget for the replacement of aging infrastructure and repair and maintenance. In addition, by taking this budget step, the Township can set utility rates appropriately.

Looking at the two funds together, the Department is projected to end the year with a deficit of about $249,000. However, individually, the sewer fund is projected to end the year in the red by about $580,000. This can be attributed to depreciation and shouldn't be much of a concern for the reasons noted in the previous paragraph. Additionally, the Township does not budget for revenue from developers' contributions because of the difficulty in estimating this revenue. Generally, after the auditors adjust for developers' contributions at the close of the Fiscal Year, both the Water and Sewer Funds end in the black.

Building

For Fiscal Year 2024 staff is projecting an increase of almost 12% in building department revenues over current fiscal year projections. Building permit activity has remained relatively strong through 2023 and staff is expecting that to increase slightly as we head into 2024. Staff is also expecting an increase on the expense side. The increase in expenses is estimated to be around 28% due to some contractual changes related to costs for inspections.

Even with this large increase in expenses, staff is still projecting that the building department will end the year in the black with about $34,000 more in revenue than expenses. These monies will be added to the building fund's fund balance.

Staff also recommends creating a part-time position in the Building Department to help with data input and getting more historical information into the BS&A modules. Getting this information input sooner will create a lot of efficiencies for inter-related departments and they work through processes. It will allow users to look information up on their computer and not have to track down the paper file. Staff has budgeted $25,000 for this position for the first year. Staff will re-evaluate this position at the end of the first year to make sure that it is working as planned.

GL NUMBER	DESCRIPTION	2023 APPROVED BUDGET	2023 ACTIVITY THRU 12/31/23	2024 RECOMMENDED BUDGET
ESTIMATED REVENUES				
Dept 537.000 - WATER				
591-537.000-496.000	CONNECTION INSPECTION PERMITS	10,000	6,425	10,000
591-537.000-614.000	ANNUAL HYDRANT FEES	13,600	13,980	14,000
591-537.000-628.000	TRUNKAGE FEES	100,000	101,518	140,000
591-537.000-630.000	AVAILABILITY/SERVICES	55,000	6,552	55,000
591-537.000-631.000	FIRE PROTECTION SERVICE	29,000	26,176	31,000
591-537.000-632.000	CAPITAL METER FEES	100,000	82,273	110,000
591-537.000-633.000	USAGE SERVICE CHARGES	2,100,000	1,776,353	2,100,000
591-537.000-633.001	READY TO SERVE CHARGES	645,000	415,834	645,000
591-537.000-633.004	IRRIGATION	220,000	210,687	250,000
591-537.000-633.006	RES CONSTRUCTION WATER USE FEE	2,000	1,175	2,500
591-537.000-635.000	MISCELLANEOUS FEES	1,000	955	1,000
591-537.000-658.000	PENALTIES	28,000	26,648	40,000
591-537.000-658.002	ASSESSMENT PENALTIES	100	15	100
591-537.000-665.005	INTEREST ON ASSESSMENTS-TRKG	4,500	3,881	4,500
591-537.000-665.006	INTEREST ON INVESTMENTS-OPER	10,000	36,469	50,000
591-537.000-665.009	INTEREST ON INVESTMENTS-TRKG	15,000	64,117	70,000
591-537.000-675.000	SPECIAL ASSESSMENT REVENUE	20,000	8,804	20,000
Totals for dept 537.000 - WATER		3,353,200	2,781,862	3,543,100
TOTAL ESTIMATED REVENUES		3,353,200	2,781,862	3,543,100
APPROPRIATIONS				
Dept 530.000 - W/S - WAGES				

591-530.000-702.001	SALARIES & WAGES	66,320	46,963	70,000
591-530.000-715.000	SOCIAL SECURITY/MEDICARE	5,100	3,592	5,355
591-530.000-716.000	PENSION CONTRIBUTION	6,354	4,681	7,000
591-530.000-717.000	HEALTH & LIFE INSURANCE	11,414	937	11,000
Totals for dept 530.000 - W/S - WAGES		89,188	56,173	93,355
Dept 537.000 - WATER				
591-537.000-727.000	SUPPLIES	250	68	250
591-537.000-802.000	LEGAL SERVICES	500		500
591-537.000-803.000	CONTRACT ENGINEERING	25,000	29,302	30,000
591-537.000-809.000	PROGRAMMING/SOFTWARE/NETWORK	3,600	3,207	3,600
591-537.000-817.000	MILEAGE REIMBURSEMENT	100	23	100
591-537.000-830.000	BYRON/GAINES UTILITY AUTHORITY	400,000	369,023	450,000
591-537.000-830.001	CAPITAL METER EXPENSE	125,000	87,883	125,000
591-537.000-830.CAP	AUTHORITY CAPITAL EXPENSES	61,250	17,509	61,000
591-537.000-853.000	TELECOMMUNICATIONS	175		175
591-537.000-900.000	PRINTING	150	25	150
591-537.000-904.000	WATER QUALITY REPORT	2,500	1,939	2,500
591-537.000-905.000	WATER & SEWER BILL OUTSOURCING	7,250	8,057	14,000
591-537.000-922.000	WYOMING USAGE BILL	1,095,000	1,064,460	1,550,000
591-537.000-934.000	SENSUS MAINTENANCE	3,500	3,000	3,500
591-537.000-962.000	INTERFUND REIMB WITH GEN	24,000	12,269	26,000
591-537.000-965.000	POSTAGE	500	667	1,100
591-537.000-968.000	DEPRECIATION	850,000		850,000
591-537.000-979.000	NEW FURNITURE & EQUIPMENT	500	816	500
Totals for dept 537.000 - WATER		2,599,275	1,598,248	3,118,375
TOTAL APPROPRIATIONS		2,688,463	1,654,421	3,211,730
NET OF REVENUES/APPROPRIATIONS - FUND 591		664,737	1,127,441	331,370
BEGINNING FUND BALANCE		37,885,428	37,885,428	38,550,165
ENDING FUND BALANCE		38,550,165	39,012,869	38,881,535

10/27/2023 BUDGET REPORT FOR GAINES CHARTER TOWNSHIP

Calculations as of 12/31/2023

GL NUMBER	DESCRIPTION	2023 APPROVED BUDGET	2023 ACTIVITY THRU 12/31/23	2024 RECOMMENDED BUDGET
ESTIMATED REVENUES				
Dept 536.000 - SEWER				
590-536.000-496.000	CONNECTION INSPECTION PERMITS	8,500	3,450	8,500
590-536.000-628.000	TRUNKAGE FEES	130,000	141,767	150,000
590-536.000-629.000	AVAILABILITY/LATERALS	30,000	58,872	75,000
590-536.000-633.000	USAGE SERVICE CHARGES	2,150,000	1,780,261	2,150,000
590-536.000-633.001	READY TO SERVE CHARGES	545,000	329,848	545,000
590-536.000-635.000	MISCELLANEOUS FEES	200	200	200
590-536.000-658.000	PENALTIES	24,000	22,180	35,000
590-536.000-665.005	INTEREST ON ASSESSMENTS-TRKG	6,500	7,629	6,500
590-536.000-665.006	INTEREST ON INVESTMENTS-OPER	5,500	62,302	35,000
590-536.000-665.009	INTEREST ON INVESTMENTS-TRKG	30,000	142,764	150,000
590-536.000-675.000	SPECIAL ASSESSMENT REVENUE	40,000	(7,697)	40,000
590-536.000-678.000	MISC REVENUE		46,808	
Totals for dept 536.000 - SEWER		2,969,700	2,588,384	3,195,200
TOTAL ESTIMATED REVENUES		2,969,700	2,588,384	3,195,200

APPROPRIATIONS				
Dept 530.000 - W/S - WAGES				
590-530.000-702.001	SALARIES & WAGES	66,320	46,965	70,000
590-530.000-715.000	SOCIAL SECURITY/MEDICARE	5,100	3,593	5,355
590-530.000-716.000	PENSION CONTRIBUTION	6,631	4,681	7,000
590-530.000-717.000	HEALTH & LIFE INSURANCE	11,414	938	11,000
Totals for dept 530.000 - W/S - WAGES		89,465	56,177	93,355
Dept 536.000 - SEWER				
590-536.000-727.000	SUPPLIES	250	68	250
590-536.000-802.000	LEGAL SERVICES	500		500
590-536.000-803.000	CONTRACT ENGINEERING	25,000	25,180	25,000
590-536.000-809.000	PROGRAMMING/SOFTWARE/NETWORK	3,600	3,207	3,600
590-536.000-817.000	MILEAGE REIMBURSEMENT	100	23	100
590-536.000-830.000	BYRON/GAINES UTILITY AUTHORITY	310,000	364,328	450,000
590-536.000-830.CAP	AUTHORITY CAPITAL EXPENSES	61,250	17,509	61,000
590-536.000-853.000	TELECOMMUNICATIONS	175		175
590-536.000-900.000	PRINTING	150	25	150
590-536.000-905.000	WATER & SEWER BILL OUTSOURCING	7,250	8,057	14,000
590-536.000-921.000	CITY OF G.R.MONTHLY SEWER USAGE	130,000	116,539	160,000
590-536.000-922.001	WYOMING SEWER USAGE-CAP & COMM	1,500,000	1,136,260	1,800,000
590-536.000-962.000	INTERFUND REIMB WITH GEN	24,000	12,269	26,000
590-536.000-965.000	POSTAGE	500	667	1,100
590-536.000-968.000	DEPRECIATION	1,110,000		1,110,000
590-536.000-968.001	LOSS ON ABANDONMENT	30,000		30,000
590-536.000-979.000	NEW FURNITURE & EQUIPMENT	500	816	500
Totals for dept 536.000 - SEWER		3,203,275	1,684,948	3,682,375
TOTAL APPROPRIATIONS		3,292,740	1,741,125	3,775,730
NET OF REVENUES/APPROPRIATIONS - FUND 590		(323,040)	847,259	(580,530)
BEGINNING FUND BALANCE		47,407,385	47,407,385	47,084,345
ENDING FUND BALANCE		47,084,345	48,254,644	46,503,815

10/27/2023 BUDGET REPORT FOR GAINES CHARTER TOWNSHIP

Calculations as of 12/31/2023

GL NUMBER	DESCRIPTION	2023 APPROVED BUDGET	2023 ACTIVITY THRU 12/31/23	2024 RECOMMENDED BUDGET
ESTIMATED REVENUES				
Dept 000.000				
549-000.000-490.000	BUILDING PERMITS	300,000	353,945	300,000
549-000.000-491.000	MECHANICAL PERMITS	109,745	102,428	140,000
549-000.000-492.000	PLUMBING PERMITS	60,000	51,157	75,000
549-000.000-493.000	ELECTRICAL PERMITS	80,000	74,454	100,000
549-000.000-494.000	REGISTRATIONS FROM BLDG DEPT	1,500	240	1,500
Totals for dept 000.000 -		551,245	582,224	616,500
TOTAL ESTIMATED REVENUES		551,245	582,224	616,500

APPROPRIATIONS				
Dept 371.000 - BUILDING/MECHANICAL INSPECTION				
549-371.000-702.001	SALARIES & WAGES	197,091	116,227	205,000
549-371.000-702.004	CLERICAL SUPPORT		1,194	
549-371.000-702.015	ELECTRICAL/FIRE INSPECTOR		10,752	19,000
549-371.000-715.000	SOCIAL SECURITY/MEDICARE	14,663	9,452	20,100
549-371.000-716.000	PENSION CONTRIBUTION	17,506	10,298	24,400
549-371.000-717.000	HEALTH & LIFE INSURANCE	60,000	36,891	60,000
549-371.000-727.000	SUPPLIES	2,500	733	4,000
549-371.000-776.000	UNIFORMS			200
549-371.000-801.000	ACCOUNTING SERVICES/AUDIT	1,200	47	1,200
549-371.000-805.000	EQUIPMENT RENTAL/SERVICE	2,200	33	1,000
549-371.000-807.008	RENT	11,000	5,338	11,000
549-371.000-808.000	CONTRACTED SERVICES	100,000	60,442	192,000
549-371.000-809.000	PROGRAMMING/SOFTWARE/NETWORK	6,000	5,635	6,000
549-371.000-812.000	LUNCHES/DINNERS/MEETINGS	200	30	200
549-371.000-817.000	MILEAGE REIMBURSEMENT	6,200	3,257	6,200
549-371.000-819.000	SNOW PLOWING/REMOVAL	1,100	458	1,100
549-371.000-821.000	CLEANING BUILDING	1,100	571	1,100
549-371.000-822.000	TRASH REMOVAL	70	34	70
549-371.000-831.000	SEMINARS/CONTINUING EDUCATION	5,200	1,347	3,000
549-371.000-832.000	DUES AND MEMBERSHIPS	9,200	4,860	9,500
549-371.000-853.000	TELECOMMUNICATIONS	2,700	1,498	2,700
549-371.000-900.000	PRINTING	500	334	600
549-371.000-920.000	ELECTRIC	3,400	1,705	3,600
549-371.000-923.000	NATURAL GAS	900	450	1,000
549-371.000-924.000	WATER AND SEWER	120	24	120
549-371.000-932.000	EQUIPMENT MAINTENANCE	1,300	1,224	1,300
549-371.000-933.000	BUILDING MAINTENANCE	600	304	700
549-371.000-935.000	GROUNDS MAINTENANCE	1,800	856	1,800
549-371.000-958.000	INSURANCE & BONDS	350	324	350
549-371.000-963.001	MISCELLANEOUS	1,000		1,000
549-371.000-964.000	TAX/PERMIT FEES REFUND	500		500

549-371.000-965.000	POSTAGE	200	408	500
549-371.000-979.000	NEW FURNITURE & EQUIPMENT	6,500	6,223	3,000
Totals for dept 371.000 - BUILDING/MECHANICAL INSPECTION		455,100	280,949	582,240
TOTAL APPROPRIATIONS		455,100	280,949	582,240
NET OF REVENUES/APPROPRIATIONS - FUND 549		96,145	301,275	34,260
BEGINNING FUND BALANCE		1,778,327	1,778,327	1,874,472
ENDING FUND BALANCE		1,874,472	2,079,602	1,908,732

American Rescue Plan Act (ARPA) Fund

ARPA fund expenses, and projections, may be found on page 35. In early 2022 the Township Board voted to receive all APRA funds as revenue loss. This allows for the funds to be used for any standard government operation expense.

This fiscal year staff recommends using $340,000 of these dollars for public safety. There are also some funds that were previously allocated by the Township Board for sidewalk projects. A portion of those funds will be used in 2024, along with a Community Development Block Grant (CDBG), to add a sidewalk to the east side of Hanna Lake Ave south of 68th Street. The remainder of these allocated funds will be used when their related project is ready to be built.

The proposed ARPA budget on page 35 has a multiyear view of these funds. All ARPA dollars will need to be spent by December 31, 2026.

American Rescue Plan Act (ARPA) Funds (Township Fund 285)

			Notes
GCT ARPA Allocation	**$**	**2,873,651**	
Previously Allocated			
Dutton Engine 67 Replacement (Dec. 2021 board action)	$	(250,000)	Board action Dec. 2021 to fund replacement of Dutton Engine 67 (also used unallocated fund blance dollars & DFD equipment funds)
Current Balance	$	2,623,651	
2023 Recommended Allocations			
Public Safety Operations	$	(440,000)	Allows for slower phase in of SAD
Additional Road Repairs	$	(75,000)	This was recommended by the KCRC to finish up the Crystal Springs area.
Township Office Outdoor Furniture	$	(8,064)	This furniture was added outside the Community Room on the lower level of the Township Office
Projected End FY 2023 Balance	$	2,100,587	
2024 Recommended Allocations			
Public Safety Operations	$	(340,000)	Allows for slower phase in of SAD
Hanna Lake Sidewalk	$	(193,815)	Follows board direction to focus on safety, serving individuals who have mobility challenges, & schools
84th Sidewalk	$	(170,880)	Follows board direction to complete connectors to parks/rec activities (this connection will allow for safe walking options from Brewer Park to PWP)
Projected End FY 2024 Balance	$	1,395,892	**All ARPA Funds must be obligated by Dec. 31, 2024**
2025 Recommended Allocations			
Public Safety Operations	$	(190,000)	Allow for slower phase in of SAD
Projected End FY 2025 Balance	$	1,205,892	
2026 Recommended Allocations			
FY 2026 Allocations			allocations to be determined
Projected End FY 2026 Balance	$	1,205,892	**All ARPA Funds MUST be spent by Dec. 31, 2026**

FY 2024 Discretionary Project List

Projects on this list have not been built into the budget and can be added at the Township Board's discretion. If these projects are included, they would be paid for out of revenue received in previous years (reserve funds) and/or with other one-time or limited use funds like ARPA.

Project	Cost	Possible Fund
Township Hall Parking Lot	$150,000	General Fund Reserves

Project Notes: The parking lot at the Township Hall is in desperate need of repair. There has been a lot of patching done over the past several years, but the time has come to re-surface the whole thing.

Project	Cost	Possible Fund
Bridge and Trail Maintenance	$300,000	General Fund Reserves

Project Notes: Many of the bridges along the walking trails in the Township need repair. The Township Engineer has recommended replacing as many of the bridges as possible with culverts. This could be a difficult process to accomplish with the State, but it would be the best long-term solution.

Project	Cost	Possible Fund
Township Logo Redesign/rebrand	$12,500	General Fund Reserves

Project Notes: There is a desire among staff to redesign the Township's logo. We think we'd ask for RFPs on a redesign from local design companies.

Project	Cost	Possible Fund
Township Hall Carpet Replacement	$100,000	General Fund Reserves

Project Notes: The carpeting in the Township Hall is quite worn. This is an item that should be considered but could easily be pushed to 2025.

Project	Cost	Possible Fund
Blain Cemetery Columbarium	$15,000	General Fund Reserves

Project Notes: As part of the expansion at the Blain Cemetery, an area was added for future columbaria. This type of burial is growing in popularity, and it will help to prolong the useful life of the cemetery.

Project	Cost	Possible Fund
Additional Contributions to Fire Equipment Funds	$150,000	GF Fund Balance or ARPA

Project Notes: The current recommended contribution to both the Dutton and Cutlerville Equipment Funds for FY 2024 is $38,404 (total of $76,808). Because of the increasing costs of fire equipment, it is recommended that the board consider adding an additional $75,000 to each FD's equipment fund from the General Fund's Unassigned Fund Balance (total recommendation of $150,000). This would increase the contributions to each fund for FY 2024 to $113,404.

Capital Improvement List - 2024

Fund	Department	Project	Projected FY	Estimated Cost	Notes	Status
101 (General)	Cemetery	Dutton driveway extension	2024	$ 100,000	With the Blain Cemetery expansion completed in 2023, the Township should now switch its focus to expanding the drive at the Dutton Cemetery.	Budgeted
101 (General)	Cemetery	Cemetery Tools	2024	$ 50,000	This would include all tools necessary for the upkeep and maintenance of the cemetery.	Budgeted
101 (General)	Cemetery	Blain water expansion	2024	$ 15,000	This is to allow staff to access water through the cemetery related to upkeep. (staff is recommending that perhaps we look at adding inground sprinkling rather than nozzle access)	Under consideration
101 (General)	Parks	Bridge and Trail Maintenance	2024	$ 300,000	Many of the bridges along the walking trails in the Township need repair. The Township Engineer has recommended replacing as many of the bridges as possible with culverts	Discretionary Project List
101 (General)	Cemetery	Blain Columbarium (48 slots)	2024	$ 15,000	This would be a new cemetery offering that would allow for more efficient use of space and accommodate growing requests for interment of cremated remains. The recommendation would be to start with one columbarium and add additional as needed	Discretionary Project List
101 (General)	Township Hall & Grounds	Township Hall Parking Lot	2024	$ 150,000	The parking lot at the Township Hall is in desperate need of repair. There has been a lot of patching done over the past several years, but the time has come to re-surface the whole thing.	Discretionary Project List
101 (General)	Township Hall & Grounds	Township Hall Office Carpet Replacement	2025	$ 100,000	The carpeting in the Township Hall is quite worn. This is an item that should be considered but could easily be pushed to 2025.	Discretionary Project List
101 (General)	Parks	Rehab of Trails in PWP	2030	$ 741,904	There are 5,210 linear feet of trail in PWP. With 10' wide trails, that equals 52,100 sf of trails to be maintained. $14.24/sf is current average for sidewalks (Trails in PWP are about 10' wide. Sidewalks along road are about 8')	On list for information purposes. It's estimated trails would not have to be replaced until 2030 or later.
101 (General)	Highways Streets & Trails	Replacement of Sidewalks Aalong 84th & Kalamazoo	TBD	$ 270,560	The Township has 1,900 linear feet of sidewalks along 84th from the Township Hall driveway (sidewalk to the west is included in PWP totals) east to Kalamazoo and then South on Kalamazoo to the PWP entrance. With 10' wide sidewalks (this is a high estimate incase the TWP wants to expand the width of sidewalks from 8 to 10 feet), this equals 19,000 sf of sidewalk to be maintained $14.24/sf is current average for sidewalks.	On list for information purposes. It's estimated trails would not have to be replaced until 2030 or later.
101 (General)	Township Hall & Grounds	Replacement of sidewalks/paths on Township Hall Grounds	TBD	$ 549,664	There are 3,860 feet of sidewalk on Township Hall Grounds. This includes the sidewalk on the SW side of the parking lot between the two drives out to 84th and Kalamazoo. With 10' sidewalks (current sidewalks are 8' - this is a high estimate incase the TWP wants to widen the sidewalks), this equals 38,600 sf of sidewalk to be maintained. $14.24/sf is current average for sidewalks.	On list for information purposes. It's estimated trails would not have to be replaced until 2030 or later.

The CIP is a living document evaluated annual to add/remove projects. Project year is an estimate.

Capital Improvement List - 2024

Fund	Department	Project	Projected FY	Estimated Cost	Notes	Status
101 (General)	Highways, Streets & Trails	Cooks/Brewer Park Trail	TBD	$ 924,176	There 6,490 feet of sidewalk on from the Brewer Park north parking lot through Cook's Crossing (Township has the responsibility for the majority of this trail). Estimating trail width of 10'. This equals 64,900 sf of trail that will need to be replaced (estimate is done in concrete, current trail is done in asphalt). $14.24/sf is current average for concrete sidewalk/trail.	On list for information purposes. It's estimated trails would not have to be replaced until 2030 or later.
205 (Public Safety)	Cutlerville FD	Platform 37	2025	$ 1,715,000	Delivery and payment in 2025.	Ordered
205 (Public Safety)	Dutton FD	Car 60	2024	$ 65,000	Old car 60 (currently driven by chief) will move to fire inspections. New vehicle will be for the chief.	Cost Estimated
205 (Public Safety)	Dutton FD	Off Road Brush & UTV	2024	$ 150,000	Replacement for current brush truck. If the township looks to expand parks/trails this is needed equipment to service emergencies in those areas.	Cost Estimated
205 (Public Safety)	Cutlerville FD	Medic 38	2025	$ 68,000	Currently driven by Deputy Chief	Planned/Cost Estimated
205 (Public Safety)	Cutlerville FD	Pickup Truck (replacement for Rescue 39)	2026	$ 175,000	Replacement for Rescue 39 if needed.	Planned/Cost Estimated
205 (Public Safety)	Dutton FD	Tender 68	2025	$ 1,000,000	If ordered in 2025, current expected delivery would be 2028	Planned/Cost Estimated
205 (Public Safety)	Dutton FD	Engine 69	2029	$ 1,200,000	This number is factored for inflation, but should be checked in 2026.	Planned/Cost Estimated
205 (Public Safety)	Cutlerville FD	Engine 36	2030	$ 1,200,000	This number is factored for inflation, but should be checked in 2026.	Planned/Cost Estimated
205 (Public Safety)	Cutlerville FD	SCBA	2032	$ 200,000	Replacement of 24 SCBA harnesses and cylinders, plus 3 RIC packs as end of life replacement. The Township may request an AFG Grant for these items.	Planned/Cost Estimated

The CIP is a living document evaluated annual to add/remove projects. Project year is an estimate.

Capital Improvement List Future Assets FY 2024

Fund	Department	Project	Projected FY	Estimated Cost	Notes	Status	Reason for Selected Fund
ARPA	Highways, Streets & Trails	Sidewalk Install Hanna Lake Rd.	2024	$193,815	From Dutton Christian Elementary & Glencreek north to 68th Ave. 2,755 total linear feet (this is the total for both sides of Hanna Lake). 5' wide sidewalks to be installed for a total of 13,755 sq ft. (estimated cost of $14.07/sf)	CDBG Grant for the east side of Hanna Lake. This should cover 1/2 of construction costs.	TWP has received a large number of request for sidewalks in this area to connect the elementary school to the middle school.
ARPA	Highways, Streets & Trails	84th St. Sidewalk Connector	2025	$170,880	from BGUA sidewalk west to Cooks Crossing Sidewalk along 84th Street. 1,200 feet of sidewalk at 10' wide to be installed for a total of 12,000 sq ft. (estimate costs of $14.24/sf)	Tentatively budgeted. Project needs to be engineered.	TWP saw a large increase in outdoor rec usage during pandemic. Using these dollars to enhance outdoor rec options/connectivity in the Township
TBD	Parks	Panic shelters PWP	2025		Request from the Parks Committee to enhance the visitor experience at the park	Costs need to be estimated by engineer.	
TBD	Parks	Bathrooms PWP	TBD		Request from the Parks Committee to enhance the visitor experience at the park	Costs need to be estimated by engineer.	

The CIP is a living document evaluated annual to add/remove projects. Project year is an estimate.

Staff Recommended Sidewalk Priority List for Review with FY 2024 Budget

Staff Recommended Priority	Project	Linear Feet	width	Sq Ft	Est. Cost Per SF	Estimated Cost	Notes	Planned
1	Hanna Lk. From Dutton Christian & Glencreek to 68th	2,755	5	13,775	$ 14.07	$ 193,814	The sidewalk on the east side of Hanna Lake will be constructed in 2024 using a CDBG Grant.	FY 2024
2	84th Street Connection BGUA sidewalk with Cook's	1,200	8	9,600	$ 14.24	$ 136,704	Finishes a connection between two large parks in the Township, Brewer Park and PWP	FY 2025
3	Kalamazoo (west side) South Christian to 84th	1,600	5	8,000	$ 14.24	$ 113,920	Multiple requests over the years to complete this section of sidewalk. It's also a safe routes to school area	TBD
4	66th (south side) College Ave. to Paris	470	5	2,350	$ 17.55	$ 41,243	Consider moving this up the priority list. This is a one block long project that will connect Summer Shores to Southwood Elementary	TBD
5	Eastern Ave. (west side) 68th to 76th Street	5,280	5	26,400	$ 14.24	$ 375,936	Connects an area of the Township not served by any sidewalks. Allows for navigation to the Library once up to 68th and allows for continued access to the Fred Meijer Trail north of 68th.	TBD
6	Kalamazoo (east side) South Park to 84th	1,940	5	9,700	$ 14.24	$ 138,128	connects a neighborhood to PWP and serves as a possible future connection from PWP to the NE portion of the Township	TBD
7	Eastern Ave. (east side) 68th to 76th Street	5,280	5	26,400	$ 14.24	$ 375,936	Connects an area of the Township not served by any sidewalks. Allows for navigation to the Library once up to 68th and allows for continued access to the Fred Meijer Trail north of 68th.	TBD
8	Eastern Ave. (east side) 76th South to Cook's Crossing	1,740	5	8,700	$ 14.24	$ 123,888	This is a sectional connector project as several properties in this area already have sidewalks. This will connect community members north of 76th to Brewer and PWP. This will also complete the east side of Eastern from 76th to 84th.	TBD
9	Finish Kalamazoo (Both sides) 68th to 76th	5,760	5	28,800	$ 14.24	$ 410,112	This is a sectional connector project as several properties in the area already have sidewalks. This will connect community members along Kalamazoo to PWP	TBD

Sidewalk priorities - safety; school connections; providing access for mobility challenged; make connections between existing sidewalks; connect to parks

Staff Recommended Sidewalk Priority List for Review with FY 2024 Budget

Staff Recommended Priority	Project	Linear Feet	width	Sq Ft	Est. Cost Per SF	Estimated Cost	Notes	Planned
10	Hanna Lake Ave. (east side) from Wing to 60th Street	2,100	5	10,500	$ 14.29	$ 150,045	This will serve a connector to Paris Park Nature Reserve in Kentwood and connects to existing sidewalk on Hanna Lake	TBD
11	68th Street (south side) Dutton Ind. Dr. to East Paris	1,850	5	9,250	$ 14.19	$ 131,258	This is a sectional connector project as several properties in the area already have sidewalks	TBD
12	68th Street (south side) East Paris to Rapids Dr.	3,000	10	30,000	$ 14.24	$ 427,200	This is a sectional connector project as several properties in the area already have sidewalks	TBD

Total Projected sidewalk costs (2022 Prices) $ 2,618,183

Sidewalk priority list is a staff recommendation based on board sidewalk priorities noted in footer.
This is intended as a reference tool only until projects are budgeted into a fiscal year.

Sidewalk priorities - safety; school connections; providing access for mobility challenged; make connections between existing sidewalks; connect to parks

Gaines Charter Township Fund Balances

	Total Balance Jan. 1, 2023*	Funds Already Earmarked	GF Projected Net Change FY 2023	Estimated Unassigned Fund Balance Dec. 31, 2023	Projected Net Change FY 2024	Projected Unassigned Fund Balance Dec. 31, 2024	Fund Balance %
Unrestricted General Fund	$ 4,826,822	$ (574,800)	$ (71,048)	$ 4,180,974	$ (72,905)	$ 4,108,069	87%
Cutlerville Equipment Fund (within GF)		$ 400,000					
Dutton Equipment Fund (within GF)		$ -					
Library CAP Fund		$ 15,000					
Prairie Wolf Park CAP Fund		$ 90,000					
Cemetery CAP Fund		$ 10,000					
Township Hall and Grounds CAP Fund		$ 59,800					
Sewer Fund Balance	$ 14,521,068		$ (320,039)	$ 14,201,029	$ (580,180)	$ 13,620,849	
Water Fund Balance	$ 9,365,824		$ 667,461	$ 10,033,285	$ 331,370	$ 10,364,655	
Building Fund Balance	$ 1,778,327		$ 97,042	$ 1,875,369	$ 34,260	$ 1,909,629	

*The GF unrestricted fund balance number is found on page 5 of the 2022 audit. Earmarked funds are included in this total. For transparency on these funds, and for future reference, earmarked dollars will be noted separately from and not counted toward, the total unrestricted fund balance percent.

	a 60% fund balance	a 50% fund balance	a 40% fund balance
3 year average of GF expenses $ 4,714,224.33	$ 2,828,534.60	$ 2,357,112.17	$ 1,885,689.73