

HISTORIC DISTRICT OPERATING			2015-16	2015-16	2015-16	2016-17	2017-18	2018-2019	GENERAL DESCRIPTION OF ACCOUNT ACTIVITY
			APPROVED	Currently	Proposed	PROJECTED	PROJECTED	PROJECTED	
GL NUMBER	DESCRIPTION	BUDGET	31-Jan-16	AMENDED	BUDGET	BUDGET	BUDGET		
Dept. 000									
1	280-000-402.000	Current Property Taxes HDC Fund	138,206	85,948	138,206	145,115	152,371	159,990	Estimated revenue with approximately 5% increase for each additional years
2	280-000-411.000	Delinq. Property Taxes HDC Fund							
3	280-000-423.000	Adjustments in the Roll		176					This amount supplied from the Township.
4	280-000-539.000	Grants -		2,500	2,500				2017: MI Recreation Passport Grant \$45,000 for landscape implementation, addition of barn or bathroom facilities upgrades. 2018: applied Certified Local Govt. funding Michigan Preservation funds apply for \$15,000 for CLF Landscape. These funds are not added into current budgets. 2019 MNRTF Development grant for landscape implementation.
5	280-000-664.000	Interest Earnings	3,000	2,457	3,000	3,200	3,400	3,600	Interest earnings
6	280-000-667.000	RENTAL INCOME - CRANBERRY LAKE	1,500	1,100	1,500	1,500	1,800	2,200	The more site visibility anticipates a growth in rentals, especially wedding ceremony's which average \$400 per use. Staffing arrangement would need to be met to cover periods yet these costs would be captured in fees charged. To start 4 to 6 rentals within May thru Oct seems reasonable and keeps available times for local programs and events.
7	280-000-695.000	Miscellaneous Revenue, Historical Markers	600	463	600	600	550	500	Captures the income from the Marker expense for resident portion.
8	280-000-695.005	PROGRAM RECEIPTS - HDC	480	574	480	600	600	600	Fee programs; Plein Air painting, Fee charged workshop or class
Subtotal REVENUES/APPROPRIATIONS DEPT. 000			143,786	93,218	146,286	151,015	158,721	166,890	TOTAL REVENUES
9	280-000-695.006	Reimbursement to HDC by Parks for Maint.	5,000	3,000	5,000	5,000	5,000	5,000	Maintenance Service for Costs for mowing, snow plowing for an "up to amount of \$5,000" per PRC 3/16/15 meeting. For 2016-2019 Commissions will request same amounts.
NET OF REVENUES/APPROPRIATIONS Dept. 000			148,786	96,218	151,286	156,015	163,721	171,890	
		DEPT 931 - Transfers IN	0	0	0	48,000	51,000	45,000	2016: Capital Improvements and Maintenance to CLF HD which includes a masonry restoration project, and wood repair maintenance, and additional funds if available for Master Landscape Plans (MLP) implementation. 2017: Capital Improvements and Maintenance to CLF HD as project deliverables are determined. Funds for a substantial development for the Master Landscape Plan deliverables. 2018: Capital Improvements and Maintenance to CLF HD which includes a more permanent housed ADA accessible bathroom facilities.
Dept 265-Building & Grounds									
10	280-265-811.000	CLEANING (CLF)	500	168	500	400	450	500	Cleaning for main house before/after event use. This service is contracted.
11	280-265-920.000	Utilities at CLF	3,500	1,701	3,500	2,800	3,200	3,400	For buildings 384 W. Predmore and 388 W. Predmore, with both DTE for electrical and Consumers Energy for gas. The back-up generator runs on gas.
	280-265-930.050	Historic Property Maint/CLF				5,000	5,000	5,000	CLF Maintenance support provided by PRC contractor for lawn mowing, spring / fall clean-up, leaf removal. PRC will provide snow plowing of historic district and clearing pathways as a Level One area of service for entrance to the Main House and the Caretaker House.
12	280-265-930.050	Historic Property Maint/CLF	32,272	21,395	32,272	24,000	24,500	32,000	CLF general annual facility maintenance for general handyman services, HVAC services on both Caretaker and Main House (2), hazardous tree/ dead wood removal, tree health and orchards care, Electrical Services for floods, interior and exterior lighting and upgrades (Caretaker), Automatic Generator service agreements, security alarm monitoring fees and annual inspection, minor foundation pointing, roofing/flashing/chimney maintenance, plumbing/well/water softener maintenance, minor wood rot repair on trim and sills, storm damage, annual wasp spraying and pest control 3x year with anticipated 1 emergency call, Sanitation removal services shared at 50% with PRC except for additional requested pump-out, then cost associated with responsible party (i.e.; rental income). This account includes a rotating painting schedule of \$4,000 per structure. This account includes the assistance of OT approved Fireman to be paid an hourly rate as needed. This account also will capture these projects for separate years - 2016: Foundation repairs to Caretaker house and Main house, pointing, water drainage issues, gutters repair for Caretaker and rear entrance door replacement. Main House stone chimney cleaning. Silo plexi-glass window inserts. 2017: Funds for exterior maintenance of Apple/pigeon (Hatchling) House work. 2018: Funds for exterior maintenance for Hen House and Carriage Barn. Caretaker house roof shingle assessment.
13	280-265-930.060	PIANO MAINTENANCE	300		300	300	300	300	1856 Square Grand Schomacker piano tuning and maintenance for scheduled tunings semi-annually.
14	280-265-956.040	REIMBURSEMENT TO GEN, SHARED CC	5,000	5,000	5,000	5,000	5,000	5,000	Reimbursement to General Fund for HDC shared office space in the Paint Creek Cider Mill, which includes utilities, shared kitchen space, copy room, (HDC copies are additional expense) and cleaning charges.
15	280-265-956.060	REIMBURSEMENT TO PRC	0		0	0	0	0	Reimburse PRC maintenance help. (we can remove this as we are using approved firemen)
NET OF REVENUES/APPROPRIATIONS - 265			41,572	28,264	41,572	37,500	38,450	46,200	TOTAL MAINTENANCE COSTS

Dept 803 - General Govt. Historic

16	280-803-702.000	Per Diems & Fees	5,000	4,160	6,200	7,000	7,000	7,500	Commissioner attendance \$70/meeting and \$80/chairperson for 12 meetings per year, with estimated 2 additional special meetings. 2018 \$5 increase (?). Per Diems are approved by Township.
17	280-803-702.010	Historic Preservation Planner	44,426	36,387	44,426	45,314	46,221	47,145	FT Preservation Planner's salary at an hourly rate. Following Township General rule adds 2% annually (\$888 2016, \$906 2017, \$924 2018) Increases only apply with Township approvals and can chg or be removed.
18	280-803-702.011	Casual Assistant Support	2,500		2,500	2,500	3,000	3,500	Additional PT staff to help with programs, event and rental staffing, CLF building hours and/or tours that are needed in addition to relied on OTHS volunteers support. Approved Job Description by the BoT September 17, 2015 for \$15 per hour which would estimate maximum hours 2016 - 165 hrs., 2017 - 200 hrs., 2018 - 232 hrs. (assuming the budgeted amounts are approved)
19	280-803-702.020	Recording Secretary				0	0	0	Recording secretary support for meeting minutes, draft and archival for the year.
20	280-803-702.050	Internship Fellowship Match	2,500	2,500	2,500	2,500	2,500	2,500	Contracted internship with EMU Historic Preservation Program; Fellowship Match 1:1 for 200 hours in HDC office over the course of one semester (usually fall but can be spring, summer, or winter depending on area of need).
21	280-803-726.000	Office Supplies	1,000	462	1,000	1,000	1,000	1,000	Office supplies, name tags, name plates
22	280-803-726.010	Postage	250	140	250	250	250	250	Packet mailings, homeowners newsletters, and thank you notices, event notice
23	280-803-740.000	Operating Supplies	1,000	840	1,000	1,500	2,300	2,500	House hold supplies, cleaning supplies, vacuum, Fire extinguishers, First Aid Kits, program supply needs at CLF, quantity of eight embroidery logo wear for HDC events for commissioners/staff. \$30 mo./ \$360 yr. cell phone communications on site at farm for emergency. (Currently no cell phones). Electrical Heaters and fans for program use. 2017: Addition of WIFI at farm @\$720 annually.
24	280-803-803.000	Audit - Professional Services	500	429	500	500	500	500	HDC portion for costs related to annual audit
25	280-803-804.000	Legal Professional Services	0	313	800	500	1,000	500	HDC legal fees are not included in blanket Township contract and will be charged by individual needs. Too Low?
26	280-803-805.000	Architect Professional Services/ CLF	3,500	1,650	3,500				We are proposing to move this account to withdraw from transfer in 901 from fund balance in conjunction with scheduled projects.
27	280-803-805.001	CLF Consulting Professional			2,500	0	0	0	Any additional expenses for necessary consultant.
28	280-803-805.002	CLF Grant Match				moved			This amount may be applied for 2015-16 budget year, or moved to next budget year if first invoice submittal is after April 1, 2016.
29	280-803-805.010	Master Plan, Zoning, Mapping				0	0	0	Local planning for historic resources is completed by staff.
30	280-803-805.020	Goodison Study				0	0	0	Local planning for design guidelines in keeping with historic character in Goodison is completed by staff.
31	280-803-805.030	Census & Photos Historic Property	500		500	0	0	0	Collections of current photo documentation of Township historic resources / staff.
32	280-803-818.000	Schuette Oak	1,000		1,000	1,000	1,000	1,000	Maintenance of historical Grand Champion Schuette Oak tree in historic district at Letts and Parks
33	280-803-818.040	COMMUNITY AWARENESS PROGRAMS	5,000	2,074	4,000	4,000	3,500	3,500	HDC programs for preservation education, community outreach, and CLF visibility to our residents /neighboring communities. Program expenditures do not always equal revenues and are benefits as a public purpose. Currently Represents < 2% of budget.
34	280-803-860.000	Mileage	1,500	437	1,500	750	750	1,000	Mileage expense reimbursed for required travel by Commissioners and staff. Use of IRS standard rate. HDC uses their own personal vehicle for all work related travel
35	280-803-862.000	Conferences/Seminars	1,800	178	800	1,000	1,000	1,500	Commissioner and staff conference and training classes/ workshop attendance
36	280-803-863.000	Training	1,000	579	1,000	1,000	1,000	1,000	Staff training, Conference attendance, and Planners gatherings
37	280-803-900.000	Printing/Publishing	1,750	1,366	1,750	3,000	3,000	3,000	Township newsletter \$150 per page, shared copier charges billed quarterly, notices, advertising and promotional material
38	280-803-930.000	Equip. Maintenance	300		300	300	300	300	Eq. Maintenance for Computer systems, install, repair, back up memory, digital camera, projector case, recorders
39	280-803-956.000	Misc. Expenses	0	44	0	0	0	0	Items not classified in another line item, current delinquent taxes adjustment
40	280-803-956.010	Dues/Subscriptions	750	465	750	693	673	789	MHPN, Historical Society of Michigan, NTHP Forum Membership, SPOOM, related organizations and periodicals
41	280-803-956.020	Bank Charges	50		50	0	0	0	Bank Charges
42	280-803-964.000	Adjustment in the Roll	450	19	450	450	450	450	Reimbursement related to the Michigan Tax Tribunal (MTT) for rulings and adjustments to property taxes.
43	280-803-956.030	Awards & Recognition	750		750	800	500	500	Periodic expenditures for recognition purposes, dedication ceremonies and celebrations. Anticipate two-three in 2016, dedication, State marker, and future Historic Marker tour.
		GENERAL SUBTOTALS:	75,526	52,043	78,026	74,057	75,944	78,434	

Dept 852-Hospitalization Insurance

44	280-852-720.000	Hospitalization Insurance	21,945	18,734	21,945	23,042	24,194	25,404	Health Ins/Dental: Estimated health/hospital \$17,500 and dental \$2,340; employer contribution towards \$4,000 deductible for HSA \$2,000; plus estimated 5% insurance increase per year.
		NET OF REVENUES/APPROPRIATIONS - 852-Hospitalization	21,945		21,945	23,042	24,194	25,404	

Dept 853-Life Insurance

45	280-853-720.010	LIFE INSURANCE	130	112	130	130	130	130	Group life ins. Coverage
		NET OF REVENUES/APPROPRIATIONS - 853-Life Insurance	130		130	130	130	130	

Dept 854-STD/LTD Insurance									
46	280-854-720.020	STD/LTD Insurance	390	282	390	390	390	390	Short and long term disability: premium for term disability insurance coverage
	NET OF REVENUES/APPROPRIATIONS - 854-STD/LTD Inst		390		390	390	390	390	
Dept 861-Pension									
47	280-861-722.000	Pension	5,331	4,499	5,331	5,438	5,547	5,657	Pension: Employer contribution of 12% of salary for retirement planning
	NET OF REVENUES/APPROPRIATIONS - 861-Pension		5,331		5,331	5,438	5,547	5,657	
Dept 862-FICA									
48	280-862-715.000	FICA	3,592	3,034	3,592	3,658	3,766	3,875	FICA .0765 x salary plus casual: 2016 - \$3,467 + \$191, 2017 - \$3,536 + \$230, 2018 - \$3,607 + \$268 casual
	NET OF REVENUES/APPROPRIATIONS - 862-FICA		3,592		3,592	3,658	3,766	3,875	
Dept 871-Workers' Compensation Insurance									
49	280-871-720.030	Workers Compensation	300		300	300	300	300	Coverage through Michigan Municipal League Workers Compensation fund
	NET OF REVENUES/APPROPRIATIONS - 871-Workers' Com		300		300	300	300	300	
	SUBTOTALS:		148,786	106,968	151,286	144,515	148,721	160,390	EXPENDITURES FOR OPERATIONAL COSTS, BLDGS/GROUNDS AND GENERAL GOVT.
Dept 901-Capital Outlay expenditures included in FY budget (would like to reclassify many of these into General and Preservation Accounts)									
50	280-901-975.010	Publically Owned Structures/ Land							Support for public preservation projects.
51	280-901-975.020	Threatened Twp. Structures	3,000		3,000				Estimated cost to assist with a threatened township owned structures.
52	280-901-975.030	Historical Marker	5,000	300	5,000	4,000	3,000	2,000	State of MI historical Marker for NRN PCM. HDC Historic Marker Program match for Local HD and Historic resources.
53	280-901-975.040	GOODISON LIGHTING UPGRADES	0	40	0	0	0		Not included as an HDC expense.
54	280-901-975.050	PAINT CREEK MILL SIGNAGE	1,500		1,500	1,500	1,500	2,000	Educational storyboard on PCCM history. Also DUR history and additional signage for historic sites for trail connections.
55	280-901-975.060	CLF SIGNAGE	2,400	923	2,400	1,500	5,000	2,000	Historical signage for visitor experience, transportable roadside signs \$300
56	280-901-980.000	Equipment Purchases	1,000	863	1,000	500	500	1,000	Software upgrades, Carbon Monoxide alarms for HDC office and CLF.
57	280-901-980.010	CLF EQUIPMENT	800		800	3,000	4,000	3,500	Equipment needed to grow CLF visitor base and allow for comfortable amenities and current safety equipment. Movie Screen CLF barn (interior/exterior canvas), two propane transport heaters/ four electric heaters \$800, 2016 AED \$2k (additional yr. maint. \$300)
58	280-901-972.000	CLF Acquisitions	1,000		1,000	1,000	1,000	1,000	Purchase of Artifacts in a reimbursable expenditure format for display at CLF in collaboration with OTHS and following specific guidelines.
	<i>SUBTOTALS DEPT. 901</i>		14,700	2,126		11,500	15,000	11,500	
	BUDGET TOTALS:		<i>below</i>		<i>below</i>	156,015	163,721	171,890	EXPENDITURES FOR OPERATIONAL COSTS, BLDGS/GROUNDS AND GENERAL GOVT.
	TOTAL REVENUE from Page One		148,786		151,286	156,015	163,721	171,890	
	TOTAL OPERATING EXPENDITURES		148,786		151,286	156,015	163,721	171,890	BALANCED BUDGET FOR FY 2016-17, 2017-18, 2018-19

Dept 901-Capital Outlay for Cranberry Lake Farm Historic District from Fund Balance									
		2016-17			2017-18		2018-19		
59	280-901-956.000	CONTINGENCIES	0	0	0	0	0	0	2017 we may have a 10% contingency for a larger capital improvement project.
60	280-901-975.000	CLF Restoration	12,500	500	12,500	41,500	46,000	40,000	2016: CLF Masonry projects for restoration of the Reflection Pond, Pump House, and Barbeque 33k. Additional funds for Landscape. Replacement flag pole on East Lawn 2-3k. Assess Painting of Main House, prep work. Grant Match funds here. 2017: CLF Landscape implementation phase 1 (5k-25k depending on budgetary constraints). (Grant funding matches may be applied from here). Green shield coverages, Picnic areas installed, develop/install interpretive history. 2018: Restoration of Wild Game Brooders, fire pits, addition of permanent ADA bathroom facilities (similar to Bald Mtn). Continued Landscape Plan development.
These are anticipated expenditures that will be paid from Fund Balance									
61	280-803-805.002	CLF Grant Match 1:1 for Landscape Architect				2,500			Partial payment award 2015 -16 budget year, and remainder applied to 2016-2017 budget year.
63	280-803-805.000	Architect Professional Services/ CLF				4,000	5,000	5,000	2016: Architect oversight of Caretaker House grading issues at N elevation, gutter project, and needed restoration project. 2017: Architectural services for capital improvement project at CLF. 2018: Architectural drawings for brooder replicas and more permanent ADA bathroom facility.
64	280-901-980.020	CLF AUTOMATIC GENERATOR	8,000	8,000	8,000				Generator completed in 2015. Maintenance plan will apply to CLF Maint. Account
NET OF REVENUES/APPROPRIATIONS -			35,200	10,626	35,200	48,000	51,000	45,000	
TOTAL CAPITAL EXPENSES FROM FUND BALANCE			35,200		35,200	48,000	51,000	45,000	* Barb's Note: Capital Improvement Projects are budgeted from Fund Balance.
280-931-699.000			183,986	117,594		204,015	214,721	216,890	
Dept. 931-Transfers In			(35,200)			(48,000)	(51,000)	(45,000)	
NET OF REVENUES/APPROPRIATIONS - 931-Transfers In									Annual Operating expense is INCLUDED in FUND BALANCE.



FUND BALANCE TOTALS 12/31/15	417,508	UPDATED FUND BALANCE: 1-21-16
	156,015	Less FY 2016/2017 Operating Costs
<i>(Not all Distributions for 2015 have not been added)</i>	261,493	Balance left for Capital Outlay remaining six years = approximately 60K per year