

**2019-2020 Fiscal Year Amended Budget**  
**TOWNSHIP OF EVART**

County of Osceola  
State of Michigan



**Amended Budget**  
Fiscal Year End: March 31, 2020

Evert Township

FY Ending 3-31-2020 Amended Budget

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### **Fund Introduction**

On the following pages you will find the Evert Township Fiscal Year ending 3-31-20 budget. The budget is the financial document presenting the estimated revenues and expenditures on an annual basis. Each budgeted fund begins with an overview page, then on the following page(s) the revenues and expenditures are presented on a line item basis to provide details to anyone who wishes to see them.

The General Fund is the main operating fund of our township. Each departmental budget is presented in detail within these pages. Several major revenue sources flow through the general fund including property taxes and state revenue sharing. The general fund has one (1) millage for township operating which as of the 2018 Winter Tax Season is at 0.7841 mill; rolled back, due to the Headlee Amendment, from 1 mill.

The Road Fund, as its name implies, is restricted to the construction and maintenance of Evert Township roads. It is funded with a millage put in place by the voters in 2015 to levy 1 mill for 6 years, 2016-2021 inclusive. Due to Headlee Amendment rollback, as of the 2018 Winter Tax Season is at 0.9842 mill.

The Lake Lure Receiving Fund is funded by the Lake Lure Special Assessment General Obligation Limited Tax, Series 2012 Bond. The Special Assessment is collected by the township on the Winter tax statements from owners of property benefiting from the DAM IMPROVEMENT PROJECT. This fund is restricted and is only used to pay the registered principal, registered interest, and Bond Paying Agent Fee.

The Lake Lure Capital Projects Fund is in conjunction with the Lake Lure Receiving Fund. Monies in this account must remain untouched until the bond issue is totally settled, which is estimated to be in May of 2022. Once the bond issue is fully paid the balance *remaining* in the two (2) SA funds will be equally divided per lot among the lot owners. This fund does not have an accompanying budget included in this document.

The Lake Lure Weeds Fund was added in 2018. Lake Lure residents petitioned the Township Board to create a special assessment to fund the need for measures to be taken to control the evasive weed species from taking over Lake Lure. Lake Lure residents worked closely with PLM of Evert to formulate a plan of action to control the level of weeds in the lake. This Special Assessment is on the tax bills of Lake Lure residents ONLY and amounts to a flat rate of \$280 per property parcel which generates a total of \$8,820 per year. Again, this per parcel amount is placed on the tax bills of Lake Lure residents, the Evert Township Treasurer collects and places the funds in a separate account fund. Invoices from PLM will be addressed to the Evert Township Clerk who then prepares the warrant and delivers the warrant to the Township Treasurer for signature and payment of the invoice.

The Tax Receiving Fund is used to account for all property tax monies collected during the winter tax season. This fund is a “fiduciary fund” and therefore does not have an accompanying budget included in this document.

The Tax Disbursement Fund is used to disburse the property tax monies from the Tax Receiving Fund to the appropriate agencies, which include the Evert Public Schools, Mecosta-Osceola Intermediate School District, Osceola County (Road Patrol, Commission on Aging, EMS), Evert Township operating, and Evert Township Roads. This fund does not have an accompanying budget included in this document.

**RESOLUTION #2019-07 ADOPTED ON 6-04-2019 AMENDS THE BUDGET BY:**

REDUCING "CONTINGENCY" WITHIN THE **GENERAL FUND** BY \$7280.00 AND INCREASING THE FOLLOWING:

336-817 Fire Truck	\$6,000.00	257-702 Assessor Salary	\$580.00
257-861 Assessor Mileage	300.00	247-960 BOR Education	400.00

INCREASING EXPENDITURES WITHIN THE **ROAD FUND** to include the full amount contracted with Osceola County Road Commission in 2018 to 98 loads of gravel (\$24,225.00).

DECREASING THE BEGINNING BALANCE WITHIN THE **LAKE LURE WEEDS FUND** due to payoff (3-27-19) to Evert Township for expenses incurred during the formation of Lake Lure Weeds Special Assessment.

## Overview

**General Fund**

	<u>FY End Actual 3-31-17</u>	<u>FY End Actual 3-31-18</u>	<u>FY End Est. 3-31-19</u>	<u>FY End Budget 3-31-20</u>
Beginning Fund Balance:	\$ 38,779.42	91,513.71	\$ 100,331.00	\$ 84,523.00
Revenues	197,609.56	182,619.05	188,279.00	250,835.00
Transfers In				
Transfers Out				
Expenditures	(144,875.27)	( 173,802.00)	(204,087.00)	( 221,984.00)
Contingency	<u>                    </u>	<u>                    </u>	<u>                    </u>	<u>28,991.00</u>
Net	\$ 52,734.29	\$ 8,817.05	\$ ( 15,808.00)	\$ ( 140.00)
Fund Balance	<u>\$ 91,513.71</u>	<u>\$100,330.76</u>	<u>\$ 84,523.00</u>	<u>\$ 84,383.00</u>

Evart Township

FY Ending 3-31-2020 Adopted Budget

		3-31-2017	3-31-2018	3-31-2019	
Account Number	Account Description	Actual	Actual	Estimated	2019-20 Adopted Budget
Fund: 101 – General Fund					
REVENUES					
Activity: 000					
402	Current Real Property Tax	35,620.64	33,586.46	40,118.00	43,000.00
409	Swampland Distrib (SOM)		1,054.89	785.00	780.00
410	Current Personal Tax		1,945.12	2,225.00	2,220.00
411	Delinquent Real Tax	5,183.11	5,277.92	1,317.00	1,000.00
412	Delinquent Personal Tax		25.92	44.00	0.00
445	Penalty on Taxes	1,083.98	551.52	1,181.00	250.00
447	Administration Fee (Restricted)		11,032.76	11,559.00	11,538.00
574	State Revenue Sharing	114,323.00	122,670.00	126,000.00	186,961.00
575	Metro Authority (Restricted)	3,587.23	3,495.31	3,534.00	3,400.00
576	Special Election Reimbursement	0.00	0.00	0.00	0.00
665	Interest on Checking	27.35	40.03	36.00	36.00
675	Hall Rent	980.00	1,775.00	1,305.00	1,200.00
676	Street Light Reimbursement		132.59	146.00	150.00
687	Insurance Refunds	0.00	200.56	103.00	100.00
*	Municipal Retirement	35,135.36			
	Transfer into Budget		0.00	0.00	0.00
699	Miscellaneous Revenue	1,668.89	830.97	132.00	200.00
REVENUES TOTAL:		\$ 197,609.56	\$ 182,619.05	\$ 188,485.00	\$ 250,835.00

Account numbers have been added and/or changed within our revenue account to comply with the State of Michigan’s new Chart of Accounts, as well as to better present data to you in a more comprehensive manner.

\*Municipal Retirement was tracked through revenues in the past, however; is now being tracked through a liability account within the General Fund. These are benefits paid out to retirees and only flow through the account from Brighthouse Insurance to the benefactor. Tracking this through revenues is the reason the revenues are inflated for the 2016-17 fiscal year.

Overview

**General Fund – Miscellaneous**

	<u>FY End Actual 3-31-17</u>	<u>FY End Actual 3-31-18</u>	<u>FY End Estimated 3-31-19</u>	<u>FY End Budget 3-31-2020</u>
Expenditures	\$ 13,716.17	\$20,834.50	\$ 6,465.00	\$ 16,900.00

Notes:

Evert Township contributes 12% of actual wages paid into a retirement fund administered by MetLife. This defined contribution pension plan was adopted July 1, 1991 and amended April 1, 2011.

Positions included in this retirement plan currently are: Supervisor, Clerk, Treasurer, Board of Review Members, Deputies, and Assessor.

More activities have been added to the Miscellaneous Expense Account during the 2018-19 fiscal year. These are shown on the following page.



Evert Township

FY Ending 3-31-2020 Adopted Budget

Account Number	Account Description	2016-17 Actual	2017-18 Actual	2018-19 Est.	2019-20 Adopted Budget
Fund: 101 General Fund					
Activity – 000 Miscellaneous					
709	Twp. Portion FICA		44.66	49.00	50.00
711	Twp. Portion Medicare		854.57	817.00	1,300.00
716	Pension Admin Fee	320.00	640.00	0	350.00
717	Defined Pension Contrib.	5,474.56	13,760.88	0	8,500.00
840	Workman’s Comp	862.00	1,396.00	1,387.00	1,500.00
935	Liability Insurance	3,432.00	3,498.00	3,812.00	4,000.00
962	Miscellaneous	3,627.61	640.39	400.00	1,200.00
	TOTAL EXPENDITURES:	13,716.17	20,834.50	6,465.00	16,900.00

Notes:

The miscellaneous Activity (962) once held the following expenses: street lighting, Rose Lake Youth Camp, hall cleaning, and waste disposal in addition to those still remaining within this account. During the 2017-18 FY those listed above were placed into their own accounts for better traceability.

The Miscellaneous account now holds expenses such as: VFW (use of parking lot), Osceola-Lake Conservation District, Personnel to work tire days, etc.

Overview

**General Fund – Township Board**

	FY End <u>Actual 3-31-17</u>	FY End <u>Actual 3-31-18</u>	FY End <u>Est. 3-31-19</u>	FY End <u>Budget 3-31-2020</u>
Expenditures	\$ 5,556.53	\$ 6,309.74	\$ 7448.00	\$ 6,890.00

Notes: Costs associated with the ENTIRE Board

Township Board meetings are held on the first Tuesday of each month. If this falls on a holiday or election day, the regular board meeting will be held on Thursday of the same week. Time of Board meeting is 7:00 p.m.



Left to Right: Stephen Campbell (Trustee), Sarah Parsons (Trustee), Doug Derscheid (Supervisor), Martha Hartman (Treasurer), Denise Custer (Clerk)

Evert Township

FY Ending 3-31-2020 Adopted Budget

Account Number	Account Description	2016-17 Actual	2017-18 Actual	2018-19 Estimated	2018-19 Proposed Budget
Fund: 101 General Fund					
Activity: 103 - Township Board					
229.05	Medicare	31.32	35.00		
702	Trustee Salary	2,880.00	2,880.00	2,880.00	2,880.00
707	Per Diem	1,440.00	1,797.39	1,500.00	2,000.00
752	Supplies	50.00	60.00	0.00	60.00
851	Postage	0.00	0.00	0.00	0.00
861	Mileage	0.00	54.16	0.00	100.00
900	Printing	36.90	367.13	2,054.00	500.00
958	Township Dues	953.31	972.06	1,014.00	1,100.00
960	Education	165.00	179.00	0.00	250.00
Activity Total: 103 – Township Board		5,556.53	6,344.74	7,448.00	6,890.00

The Township portion of FICA is now tracked through account 000-709 for the entire township instead of individually by department. The same is true for the Township portion of Medicare, which is shown on 000-711.

Much of the printing for 2018-19 fiscal year was for the special assessment of Lake Lure Weed Control. The SA fund has reimbursed the township that portion of expense belonging to them.

## Overview

**General Fund – Supervisor**

	<u>FY End Actual 3-31-17</u>	<u>FY End 3-31-18 Actual</u>	<u>FY End 3-31-19 Estimated</u>	<u>FY End Budget 3-31-2019</u>
Expenditures	\$ 22,703.44	\$ 6,563.00	\$ 7,100.00	\$ 7,845.00

## Notes:

For many years, in Evert Township, the supervisor held the combined job description of Supervisor/Assessor. After the election of November, 2016 the supervisor and assessor positions were split.

The Supervisor MAY appoint a deputy. Neither Supervisor Booher nor Supervisor Derscheid chose to appoint a deputy.

Evert Township

FY Ending 3-31-2020 Adopted Budget

Account Number	Account Description	2016-17 Actual	2017-18 Actual	2018-19 Estimated	2019-20 Proposed Budget
Fund: 101 General Fund					
Activity: 171 – Supervisor					
229.05	Medicare				
702	Salary	17,092.00	3,740.00	3,740.00	3,740.00
707	Fees/Per Diem	0.00	0.00	0.00	0.00
728	Office Supplies	795.00	0.00	0.00	100.00
851	Postage	891.48	901.93	0.00	55.00
861	Mileage	268.60	0.00	0.00	250.00
900	Printing	0.00	0.00	0.00	0.00
948	County BSA Printing	3,114.00	3,112.50	3,160.00	3,500.00
960	Education	409.00	305.00	200.00	200.00
962	Miscellaneous	133.36	0.00	0.00	0.00
980	Equipment Purchase	0.00	0.00	0.00	0.00
Activity Total: 171 – Supervisor		22,703.44	8,059.43	7,100.00	7,845.00

## Overview

**General Fund – Elections**

	FY End 3-31-17 <u>Actual</u>	FY End 3-31-18 <u>Actual</u>	FY End 3-31-19 <u>Estimated</u>	FY End 3-31-2020 <u>Adopted Budget</u>
Expenditures	\$ 4,466.25	\$ 0.00	\$ 3,456.00	\$ 2,380.00

## Notes:

There were no elections during the fiscal year of 4-01-17 through 3-31-18.

There were two (2) scheduled elections for the fiscal year of 4-01-18 through 3-31-19

These were held on: August 7, 2018 and November 6, 2018

There are no regular elections scheduled for 2019-20 Fiscal Year; however, we have left an amount budgeted in case of a special election

Evert Township

FY Ending 3-31-2020 Adopted Budget

Account Number	Account Description	2016-17 Actual	2017-18 Actual	2018-19 Estimated	2019-20 Adopted Budget
Fund: 101 General Fund					
Activity: 262 – Elections					
702	Inspectors	1,883.50	0.00	1,279.00	500.00
752	Office Supplies	0.00	0.00	414.00	200.00
851	Postage	0.00	0.00	157.00	180.00
861	Mileage	134.80	0.00	0.00	0.00
900	Printing	0.00	0.00	790.00	500.00
962	Miscellaneous	2,097.95	0.00	816.00	1,000.00
Activity Total: 262 – Elections		4,116.25	0.00	3,456.00	2,380.00

Overview

**General Fund – Clerk**

	FY End 3-31-17 <u>Actual</u>	FY End 3-31-18 <u>Actual</u>	FY End 3-31-19 <u>Estimated</u>	FY End 3-31-2020 <u>Adpoted Budget</u>
Expenditures	\$ 15,293.11	\$ 15,627.32	\$ 14,814.00	\$ 16,038.00

Notes

A clerk MUST appoint a deputy to serve on his/her behalf during his/her absence. A deputy is a non-voting member of the Board.

The current Deputy Clerk is Kathleen Elder.



Evert Township

FY Ending 3-31-2020 Adopted Budget

Account Number	Account Description	2016-17 Actual	2017-18 Actual	2018-19 Estimated	2019-20 Adopted Budget
Fund: 101 General Fund					
Activity: 215 – Clerk					
229.05	Medicare	215.88			0.00
702	Salary	14,388.00	14,388.00	14,388.00	14,388.00
707	Fees & Per Diem	0.00	0.00	0.00	0.00
725	Deputy Clerk Salary		200.00	200.00	200.00
752	Office Supplies	91.37	301.37	226.00	600.00
790	Books	0.00	43.50	0.00	0.00
851	Postage	50.06	7.08	0.00	250.00
861	Mileage	28.80	114.48	0.00	100.00
900	Printing	0.00	0.00	0.00	0.00
960	Education	319.00	569.89	0.00	500.00
962	Miscellaneous	200.00	See 725 Above	See 725 Above	0.00
Activity Total: 215 – Clerk		15,293.11	15,627.32	14,814.00	16,038.00

Overview

**General Fund – Auditing**

	FY End 3-31-17 <u>Actual</u>	FY End 3-31-18 <u>Actual</u>	FY End 3-31-19 <u>Estimated</u>	FY End 3-31-2020 <u>Adopted Budget</u>
Notes:				
Expenditures	0.00	\$ 3350.00	\$ 225.00	\$ 7,000.00

Evert Township books are audited bi-annually by Baird, Cotter, & Bishop, P.C.

Fiscal year ending 3-31-2019 is not an audit year, however QuickBooks was implemented during the 17-18 fiscal year, therefore; a meeting with the accountants is warranted to be sure all is being recorded in the correct accounts.

Fiscal year ending 3-31-2020 is our audit year.

Evert Township

FY Ending 3-31-2020 Adopted Budget

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<u>Account Number</u>	<u>Account Description</u>	<u>2016-17 Actual</u>	<u>2017-18 Actual</u>	<u>2018-19 Estimated</u>	<u>2019-20 Adopted Budget</u>
Fund: 101	General Fund				
Activity: 223	Auditing				
801	Auditor	0.00	3,350.00	225.00	7,000.00
Activity Total: 223 Auditing		0.00	3,350.00	225.00	7,000.00

## Overview

**General Fund – Board of Review**

	FY End 3-31-17 <u>Actual</u>	FY End 3-31-18 <u>Actual</u>	FY End 3-31-19 <u>Estimated</u>	FY End 3-31-2020 <u>Adopted Budget</u>
Expenditures	\$ 1,146.39	\$ 1,304.27	\$ 1,390.00	\$ 2,855.00

## Notes:

The Evert Township Board of Review is comprised of three (3) members and one (1) alternate. They meet to hear taxpayers concerns in March, July, and December of each year.

The members are: Doug Derschied, William Lehman, Dennis Bryant, and alternate Aaron Maney.

During the 2019 calendar year Doug Derschied left the Board of Review to become the Township Board Supervisor. The Board of Review is now comprised of: Aaron Maney (Chairman), John Cataldo, Dennis Bryant, and Shila Kiander as alternate.

Evert Township

FY Ending 3-31-2020 Amended Budget

Account Number	Account Description	2016-7 Actual	2017-18 Actual	2018-19 Estimated	2019-20 Adopted Budget
Fund: 101 General Fund					
Activity: 247 – Board of Review					
229.05	Medicare	16.39			
707	Fees & Per Diem	1,130.00	1,221.23	1,300.00	2,080.00
752	Office Supplies	0.00	0.00	0.00	0.00
861	Mileage	0.00	0.00	0.00	200.00
900	Printing	0.00	83.04	90.00	175.00
960	Education	0.00	0.00	0.00	400.00*
Activity: 247 – Board of Review		1,146.39	1,304.27	1,115.00	2,855.00*

Page omitted on original 2018-19 Budget. Added to budget on 07-2018

As of December 2018, the Township Board is now requiring the “alternate” board of review member to be present at all BOR meetings so that member is better prepared to step into a vacated seat on the active board if the need arises.

\*Amended per Resolution 2019-07 on 6-04-2019

## Overview

**General Fund – Treasurer**

	FY End 3-31-17 <u>Actual</u>	FY End 3-31-18 <u>Actual</u>	FY End 3-31-19 <u>Estimated</u>	FY End 3-31-2020 <u>Adopted Budget</u>
Expenditures	\$ 16,961.60	\$ 16,374.21	\$ 16,335.00	\$ 17,488.00

## Notes

The Treasurer MUST appoint a deputy to serve on his/her behalf during his/her absence. A deputy is a non-voting member of the Board.

The current Deputy Treasurer is Roberta Keysor

Evert Township

FY Ending 3-31-2020 Adopted Budget

Account Number	Account Description	2017 Actual	2018 Adopted Budget	2018 Estimated	2018-19 Proposed Budget
Fund: 101 General Fund					
Activity: 253 – Treasurer					
229.05	Medicare	208.63			
702	Salary	14,388.00	14,388.00	14,388.00	14,388.00
707	Fees & Per Diem	0.00	0.00	0.00	0.00
725	Deputy Salary*		200.00	200.00	200.00
752	Office Supplies (Software)	1,121.06	1,066.94	1,068.00	2,000.00
851	Postage	664.71	674.27	679.00	800.00
861	Mileage	0.00	0.00	0.00	0.00
900	Printing	50.00	45.00	0.00	50.00
960	Education	0.00	0.00	0.00	0.00
962	Miscellaneous	319.00	0.00	0.00	50.00
Activity Total: 253 – Treasurer		16,961.60	16,374.21	16,335.00	17,488.00

\*In the past the deputy’s salary was included in the “Miscellaneous” account. This was split into its own account during the 2017-18 FY

Overview

**General Fund – Assessor**

	FY End 3-31-17 <u>Actual</u>	FY End 3-31-18 <u>Actual</u>	FY End 3-31-19 <u>Estimated</u>	FY End 3-31-2020 <u>Adopted Budget</u>
Expenditures	\$ 4,445.52	\$ 24,986.21	\$ 69,986.00	\$ 31,980.00

Notes

For many years the supervisor/assessor job descriptions were combined into one (1) position.

As of 4-01-2018 Kimber Westmaas was hired as Evert Township Assessor.

**2018-19 Budget revised per Resolution #2018-07-03 due to the need of a total reassessment of the township to be completed by calendar year end.**

Kimber Westmaas did not renew her contract with Evert Township at the end of her term (March 31, 2019). As of April 01, 2019 David Kirwin was hired as Evert Township Assessor.



Evert Township

FY Ending 3-31-2020 Amended Budget

Account Number	Account Description	2016-17 Actual	2017-18 Actual	2018-19 Estimated	2019-20 Adopted Budget
Fund: 101 General Fund					
Activity: 257 – Assessor					
229.5	Medicare	63.54			
702	Salary	4,381.98	19,110.22	25,416.00	27,580.00*
752	Supplies (software)		1,471.48	1,164.00	2,000.00
801	*Contracted Labor		4,065.00	42,100.00	2,000.00
851	Postage		303.51	1,306.00	1,200.00
861	Mileage				300.00*
962	Miscellaneous		<u>1,000.00</u>	<u>0.00</u>	<u>100.00</u>
Activity Total: 257 – Assessor		4,445.52	24,986.21	69,986.00	31,980.00*

Notes:

Due to issues found within our township, we have “stepped up” our number of parcels visited beyond the normal 20% per year. Extensive research is required in to bring the records to current. This additional manpower is compensated on an hourly basis as Contracted Labor.

**2018-19 Budget revised per resolution #2018-07-03 in July, 2018**

**\*Amended per Resolution 2019-07 on 06-04-2019**

## Overview

**General Fund – Cemetery**

	FY End 3-31-17 <u>Actual</u>	FY End 3-31-18 <u>Actual</u>	FY End 3-31-19 <u>Estimated</u>	FY End 3-31-2020 <u>Adopted Budget</u>
Expenditures	\$ 599.00	\$ 599.00	\$ 599.00	\$ 700.00

## Notes:

Evert Township owns one (1) cemetery. Founded in 1881 with deeds from Thomas Bennett and Henry Head to the “South Evert Burying Association of Evert Township”; **STRYKER CEMETERY** rests beneath a canopy of mature maple trees just south of Alexander Lake on 90<sup>th</sup> Avenue.

It has held many names throughout the years, including Bennett Cemetery, Lake Cemetery, Head Burying Ground, and Stryker Cemetery.

Evert Township

FY Ending 3-31-2020 Adopted Budget

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<u>Account Number</u>	<u>Account Description</u>	<u>2016-17 Actual</u>	<u>2017-18 Actual</u>	<u>2018-19 Estimated</u>	<u>2019-20 Adopted Budget</u>
Fund: 101 General Fund					
Activity: 567 – Cemetery					
950	Maintenance	<u>599.00</u>	<u>599.00</u>	<u>599.00</u>	<u>700.00</u>
Activity Total: 567 – Cemetery		599.00	679.00	599.00	700.00

## Overview

**General Fund – Town Hall**

	FY End 3-31-17 <u>Actual</u>	FY End 3-31-18 <u>Actual</u>	FY End 3-31-19 <u>Estimated</u>	FY End 3-31-2020 <u>Adopted Budget</u>
Expenditures	\$ 4,923.02	\$ 4,718.46	\$ 4,806.00	\$ 7,000.00

## Notes:

The Evert Township Hall is available for rent to residents and non-residents. A resident is charged \$25.00 and non-resident is charged \$50.00. There is a \$25.00 deposit required that is returned to the resident the month following the rental date if all is in order when they leave.

These movements of hall deposit are accounted for within a General Fund liability account.

Evert Township

FY Ending 3-31-2020 Adopted Budget

Account Number	Account Description	2016-17 Actual	2017-18 Actual	2018-19 Estimated	2019-20 Adopted Budget
Fund: 101 General Fund					
Activity: 265 – Town Hall					
752	Supplies	368.73	21.71	70.00	200.00
775	Repairs & Maintenance	867.00	3.16	0.00	1,000.00
801	Temporary Labor	1,240.00	1,465.00	1,800.00	2,000.00
918	Utilities	867.47	858.44	800.00	925.00
921	Natural Gas	913.82	813.56	800.00	1,025.00
929	Hall Cleaning	<i>formerly in Misc.</i>	600.00	600.00	600.00
962	Miscellaneous	150.00	500.00	900.91	500.00
975	Bldg. Improvements	500.00	35.68	626.00	1,000.00
Activity Total: 265 – Town Hall		4,923.02	4,718.46	4,806.00	7,000.00

Overview

**General Fund – Legal Services**

	FY End 3-31-17 <u>Actual</u>	FY End 3-31-18 <u>Actual</u>	FY End 3-31-19 <u>Estimated</u>	FY End 3-31-20 <u>Adopted Budget</u>
Expenditures	\$ 400.00	\$ 4,690.00	\$ 14,000.00	\$ 20,000.00

Notes:

Evert Township has several important issues on the horizon with which legal assistance is necessary.

Evert Township

FY Ending 3-31-2020 Adopted Budget

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<u>Account Number</u>	<u>Account Description</u>	<u>2016-17 Actual</u>	<u>2017-18 Actual</u>	<u>2018-19 Estimated</u>	<u>2019-20 Adopted Budget</u>
Fund: 101	General Fund				
Activity: 266	Legal Services				
801	Attorney	400.00	4,690.00	14,000.00	20,000.00
Activity Total: 266	Legal Services	400.00	4,690.00	14,000.00	20,000.00

Overview

**General Fund – Fire Department**

	FY End 3-31-17 <u>Actual</u>	FY End 3-31-18 <u>Actual</u>	FY End 3-31-19 <u>Estimated</u>	FY End 3-31-2020 <u>Adopted Budget</u>
Expenditures	\$ 42,156.00	\$ 46,089.00	\$ 43,720.00	\$ 60,851.00

Notes:

Ewart Township is a member of the Ewart Area Joint Fire Department. The Joint Fire Department is a joint venture of the City of Ewart, and the townships of Ewart, Orient, Osceola, and Sylvan. Each municipality has agreed to contribute an equivalent of up to one mill each year for fire protection. The dollar amount each township contributes to the Fire Operating budget is based on taxable value.



Evert Township

FY Ending 3-31-2020 Amended Budget

Account Number	Account Description	2016-17 Actual	2017-18 Actual	2018-19 Estimated	2019-20 Adopted Budget
Fund: 101 General Fund					
Activity: 336 – Fire Department					
229.05	Medicare	0.00	0.00	0.00	0.00
336.01	FICA	0.00	0.00	0.00	0.00
707	Fire Board Member	540.00	660.00	720.00	800.00
817	Fire Truck	0.00	0.00	0.00	6000.00*
818	Fire Operating	41,616.00	45,429.87	43,000.00	54,051.00
Activity Total: 336 – Fire Department		42,156.00	46,089.87	43,720.00	60,851.00

\*Amended per Resolution 2019-07 on 6-04-2019

Overview

**General Fund – Contracted Services**

	FY End 3-31-17 <u>Actual</u>	FY End 3-31-18 <u>Actual</u>	FY End 3-31-19 <u>Estimated</u>	FY End 3-31-2020 <u>Adopted Budget</u>
Expenditures	\$ 258.18	\$ 0.00	\$ 0.00	\$ 0.00

Evert Township

FY Ending 3-31-2020 Adopted Budget

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<u>Account Number</u>	<u>Account Description</u>	<u>2016-7 Actual</u>	<u>2017-18 Actual</u>	<u>2018 Estimated</u>	<u>2019-20 Adopted Budget</u>
Fund: 101 General Fund					
Activity: 446 – Contracted Services					
818	Highway/Streets	<u>258.18</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
Activity Total: 446 - Contracted Services		258.18	0.00	0.00	0.00

Overview

**General Fund – Street Lights**

	FY End 3-31-17 <u>Actual</u>	FY End 3-31-18 <u>Actual</u>	FY End 3-31-19 <u>Estimated</u>	FY End 3-31-2020 <u>Adopted Budget</u>
Expenditures	<i>formerly misc. (000-699)</i>	\$ 282.45	\$ 339.00	\$ 300.00

Notes:

In the past the street lights were included in Account 000-699 Miscellaneous. There are two (2) street lights within Evert Township. These are located at the bridge on South Main Street and at the corner of US 10 and 100<sup>th</sup> Avenue. Chippewa Plastics reimburses Evert Township annually for ½ the cost of the energy to run the street light (this is for the street light located at their corner of US 10.

Evert Township

FY Ending 3-31-2020 Adopted Budget

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	<u>Account Number</u>	<u>Account Description</u>	<u>2016-17 Actual</u>	<u>2017-18 Actual</u>	<u>2018-19 Estimated</u>	<u>2019-20 Adopted Budget</u>
Fund:	101	General Fund				
Activity:	448	Street Lights				
	920	Street Lighting	<i>formerly in Misc</i>	282.45	339.00	300.00
Activity Total:	448	Street Lights				

Overview

**General Fund – Waste Disposal**

	<u>FY End 3-31-17 Actual</u>	<u>FY End 3-31-18 Actual</u>	<u>FY End 3-31-19 Estimated</u>	<u>FY End 3-31-20 Adopted Budget</u>
Expenditures	<i>formerly in Misc. 000-699</i>	\$ 3,504.47	\$ 3,289.00	\$ 2,000.00

Notes:

(2018) Evert Township provides to its residents two (2) trash days per year. They are held at the Evert VFW post on the 3rd Saturday in May and the 2<sup>nd</sup> Saturday in September. Drop off begins at 8am and lasts until the dumpsters are full.

In the past this activity was accounted for within the “miscellaneous” account of the General Fund

(2019) The Township Board made the decision to only have one (1) trash day during the 2019-20 fiscal year. This is the result of the low attendance count at both days held during the 2018 calendar year. Trash day for 2019 will be held on May 11<sup>th</sup> beginning at 8 a.m.

Evert Township

FY Ending 3-31-2020 Adopted Budget

Account Number	Account Description	2016-17 Actual	2017-18 Actual	2018-19 Estimated	2019-20 Adopted Budget
Fund: 101 General Fund					
Activity: 528 – Waste Disposal					
919	Waste Disposal	<i>formerly in Misc.</i>	3,504.47	3,289.00	2,000.00
Activity Total: 528 – Waste Disposal			3,504.47	3,289.00	2,000.00

## Overview

**General Fund – Recreation**

	FY End 3-31-17 <u>Actual</u>	FY End 3-31-18 <u>Actual</u>	FY End 3-31-19 <u>Estimated</u>	FY End 3-31-2020 <u>Adopted Budget</u>
Expenditures	\$ 800.00	\$ 800.00	\$ 800.00	\$ 800.00

## Notes:

Each year Evert Township contributes to two (2) recreational organizations. This contribution is restricted to equipment purchase(s). Rose Lake Youth Camp was formerly accounted for within the Miscellaneous Expense Account (000-690)



Ewart Township

FY Ending 3-31-2020 Adopted Budget

<u>Account Number</u>	<u>Account Description</u>	<u>2016-17 Actual</u>	<u>2017-18 Actual</u>	<u>2018-19 Estimated</u>	<u>2019-20 Adopted Budget</u>
Fund: 101 General Fund					
Activity: 756 – Recreation					
962	Ewart Area Recreation	500.00	500.00	500.00	500.00
963	Rose Lake Youth Camp	300.00	300.00	300.00	300.00
Activity Total: 756 – Recreation		800.00	800.00	800.00	800.00

Overview

**General Fund – Library**

	FY End 3-31-17 <u>Actual</u>	FY End 3-31-18 <u>Actual</u>	FY End 3-31-19 <u>Estimated</u>	FY End 3-31-2020 <u>Adopted Budget</u>
Expenditures	\$ 14,644.62	\$ 15,065.32	\$ 15,489.00	\$ 16,217.00

Notes:

Evert Public Library is a joint venture of the City of Evert, Osceola Township and Evert Township. The dollar amount each township owes to the operation of the library is based on each township’s taxable value.

Evert Township

FY Ending 3-31-2020 Adopted Budget

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<u>Account Number</u>	<u>Account Description</u>	<u>2016-17 Actual</u>	<u>2017-18 Actual</u>	<u>2018-19 Estimated</u>	<u>2019-20 Adopted Budget</u>
Fund: 101 General Fund					
Activity: 790 – Library					
950	Aid to Other Govt.	<u>14,644.62</u>	<u>15,065.32</u>	<u>15,489.00</u>	<u>16,217.00</u>
Activity Total: 790 – Library		14,644.62	15,065.32	15,489.00	16,217.00

Overview

**General Fund – Insurances**

<u>FY End Actual 3-31-17</u>	<u>FY End 3-31-18 Adopted 3-31-17</u>	<u>FY End Estimated 3-31-18</u>	<u>FY End Budget 3-31-2019</u>
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Expenditures

\$ 4,294.00

See Page 4

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Overview

**General Fund – Miscellaneous**

<u>FY End</u> <u>Actual 3-31-17</u>	<u>FY End 3-31-18</u> <u>Adopted 3-31-17</u>	<u>FY End</u> <u>Estimated 3-31-18</u>	<u>FY End</u> <u>Budget 3-31-2019</u>
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Expenditures

\$ 3,627.61

See Page 3

Evert Township

FY Ending 3-31-2020 Adopted Budget

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<u>Account Number</u>	<u>Account Description</u>	<u>2016-17 Actual</u>	<u>2017-18 Adopted Budget</u>	<u>2018-19 Estimated</u>	<u>2019-20 Adopted Budget</u>
Fund: 101 General Fund					
Activity: 000 – Miscellaneous					
699	Miscellaneous Exp.	<u>3,627.61</u>	<u>See Page 4</u>		
Activity Total – 000 Miscellaneous		3,627.61			

Overview

**Road Fund**

	FY End 3-31-17 <u>Actual</u>	FY End 3-31-18 <u>Actual</u>	FY End 3-31-19 <u>Estimated</u>	FY End 3-31-20 <u>Adopted Budget</u>
Remaining in Checking Account On 4/01 of current year	90,752.65	72,969.68	60,598.91	76,614.30
Revenues	\$ 49,824.57	\$ 51,656.83	\$ 53,193.00	\$ 54,000.00
Transfers of funds				
Expenditures	<u>(\$ 67,607.54)</u>	<u>(\$ 64,027.60)</u>	<u>(\$ 37,177.61)</u>	<u>(\$ 82,925.00)*</u>
Balance at end of FY:	\$ 72,969.68	\$ 60,598.91	\$ 76,614.30	\$ 47,689.30*

Notes:

Revenues are received during the Winter Tax Season (Dec-Feb). The road work is done most generally throughout the following summer. So, revenue is generated toward the end of the fiscal year and spent during the following fiscal year.

**\*Amended per Resolution 2019-07 on 6-04-2019**

**\*Amended per Resolution 2019-09 on 8-06-2019 to include bi-annual (2018-19) audit expense**



## Proposed Projects:

Chip and Fog Seal 3 Mile Road between 80 <sup>th</sup> and 60 <sup>th</sup> Avenues	\$ 19,000.00
*Gravel to be placed per Township recommendation (98 loads)	24,225.00*
Gravel to be placed per Township recommendation (cost estimate \$300/load = 130 loads)	39,000.00
Biannual Financial Audit (Baird, Cotter & Bishop P.C.)	700.00
TOTAL EXPENDITURES:	\$ 82,925.00

\*Gravel was spoken for last year; however, Osceola County Road Commission did not spread on our Township roads as we had a very wet fall. As a result, the township was not billed for this gravel.

**\*Amended per Resolution 2019-07 on 6-04-2019**

**\*Amended per Resolution 2019-09 on 8-06-2019 to include Bi-annual Audit Expense**

**Lake Lure Special Assessment Fund (Bond Issue)**

<b><u>BEGINNING BALANCE (4-01-19)</u></b>		<b>\$ 26,936.80</b>
PROJECTED REVENUES:		\$ 13,331.00
EXPENDITURES:		
Registered Interest Due:	\$ 1,280.50	
Annual Maintenance of Bond	250.00	
Registered Principal Due	18,000.00	
Bi-Annual Financial Audit	<u>700.00</u>	
TOTAL EXPENDITURES:		\$ 20,230.50
DEBT RETIREMENT:		\$ <u>20,037.30</u>
YEAR END FUND BALANCE		\$ 0.00

**\*Amended per Resolution #2019-09 on 8-06-2019 to include Bi-Annual Financial Audit Expense**



**DEBT SERVICE SCHEDULE**  
**THE HUNTINGTON NATIONAL BANK**  
 Effective: 03/21/2019



Issuer: EVART TWP MI SPEC ASSESS TX BD 12		EVARTMISA12		
Pay#	Date	Interest	Principal	Balance
1	05/01/2013	1,239.70	0.00	108,000.00
2	11/01/2013	1,138.50	0.00	108,000.00
3	05/01/2014	1,138.50	0.00	108,000.00
4	11/01/2014	1,138.50	0.00	108,000.00
5	05/01/2015	1,138.50	0.00	108,000.00
*	07/01/2015	20.67	8,000.00 C	100,000.00
6	11/01/2015	1,076.50	0.00	100,000.00
7	05/01/2016	1,076.50	0.00	100,000.00
8	11/01/2016	1,076.50	0.00	100,000.00
9	05/01/2017	1,076.50	10,000.00	90,000.00
*	07/15/2017	74.00	15,000.00 C	75,000.00
10	11/01/2017	819.00	0.00	75,000.00
11	05/01/2018	819.00	13,000.00	62,000.00
12	11/01/2018	708.50	0.00	62,000.00
13	05/01/2019	708.50	18,000.00	44,000.00
14	11/01/2019	542.00	0.00	44,000.00
15	05/01/2020	542.00	18,000.00	26,000.00
16	11/01/2020	344.00	0.00	26,000.00
17	05/01/2021	344.00	18,000.00	8,000.00
18	11/01/2021	110.00	0.00	8,000.00
19	05/01/2022	110.00	8,000.00	0.00
<b>Total</b>		<b>15,241.37</b>	<b>108,000.00</b>	

**LAKE LURE WEED CONTROL SPECIAL ASSESSMENT**

<b>Beginning Balance 4-01-19:</b>		<b>\$ 4,449.06*</b>
Revenues:	8,820.00	
Expenditures:	4,400.00	
<b>Ending Balance 4-01-20:</b>		<b>\$ 8,869.00*</b>

**\*Amended per Resolution 2019-07 on 6-04-2019 to correct beginning balance due to an invoice being paid on 3-27-19**

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**Historical Assessed and Taxable Values**  
(As of Equalization each year – without adjustments)

<u>YEAR</u>	<u>ASSESSED VALUE</u>	<u>TAXABLE VALUE</u>
2019 Tentative	73,388,100	57,824,548
2018	68,000,000	54,056,366
2017	66,741,600	51,629,962
2016	63,616,700	50,217,703
2015	57,739,300	48,815,417
2014	56,840,200	48,654,280
2013	56,282,100	47,404,447
2012	55,968,500	46,950,828
2011	63,383,400	49,104,586