

CHARTER TOWNSHIP OF COMSTOCK

.....a community with opportunity

2016 BUDGET & POLICIES

- General Operating
- Fire and Rescue
- Parks and Recreation
 - Library
 - Street Lighting
- Revolving Water and Sewer

Adopted by the Township Board on: December 21, 2015

2016 TOWNSHIP BOARD MEMBERS

Ann Nieuwenhuis, Supervisor

Bret Padgett, Treasurer

Anna Goodsell, Clerk

Jerry Amos, Trustee

Sandra Bloomfield, Trustee

Jeffrey Bogema, Trustee

David Burgess, Trustee

Prepared by:

- Township Administrative Team
- Library Board
- Parks & Recreation Commission
- Fire & Rescue Department

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PRINCIPALS OF GOVERNANCE

Adoption of the Principals of Governance Resolution, prepared by the Michigan Township's Association, was unanimously adopted by the Charter Township of Comstock Township Board at its' June 3, 2013 meeting. The Resolution was as follows:

To maintain the highest standards and traditions of Michigan Townships, we embrace these principles to guide our stewardship, deliberations and constituent services as we commit to safeguard our community's health, safety and general welfare.

We pledge to:

- *Insist on the highest standards of ethical conduct by all who act on behalf of this township*
- *Bring credit, honor and dignity to our public offices through collegial board deliberations, and diligent, appropriate responses to constituent concerns*
- *Actively pursue education and knowledge, and embrace best practices*
- *Treat all persons with dignity, respect and impartiality, without prejudice or discrimination*
- *Practice openness and transparency in our decisions and actions*
- *Cooperate in all reasonable ways with other governmental entities and consider the impact our decisions may have outside our township's borders*
- *Communicate to the public township issues, challenges and successes, and welcome the active involvement of stakeholders to further the township's well-being*
- *Strive for compliance with all state and federal statutory requirements*
- *Refuse to participate in any decision or activities for personal gain, at the expense of the best interests of the township*
- *Further the understanding of the obligations and responsibilities of American citizenship, democratic government and freedom*

These principles we pledge to our Township, our State, and our Country.

Charter Township of Comstock

*Ann Nieuwenhuis,
Supervisor
Anna L. Goodsell, Clerk*



*Sandra Bloomfield, Trustee
Jeffrey D. Bogema, Trustee
David Burgess, Trustee
Jerry T. Amos, Trustee*

Charter Township of Comstock Board Members, Residents and Businesses:

Enclosed are the 2016 operating budgets for Comstock Township services. The combined operating budget totals \$4,720,846 and the budget is balanced. Revenues and fund balances for each of the separate six (6) operating funds are anticipated to meet or exceed projected expenditures. Carryover amounts from 2015 will be disclosed after the audit—sometime in April, 2016. This amount will be deposited into carry-over dollars.

This budget reflects all of the revenue and expenditures anticipated for all Township funds in 2016. There are six (6) separate operating budgets: General Fund, Fire and Rescue, Parks, Library, Revolving Water and Sewer, and Street Lighting. The Township budget year is a continuous 12-month cycle beginning January 1st and ending December 31st.

The budget cycle begins with budget preparation, moving onto proposing a developed budget, adopting the budget, monitoring the budget, evaluating operations and services, raising policy questions and returning to budget preparation.

The budget narrative details the Township budget process, timelines, budget policies, pertinent information for each operating budget and supplemental information in the Appendix section.

The Comstock Administrative Team,

Anna Goodsell
Township Clerk

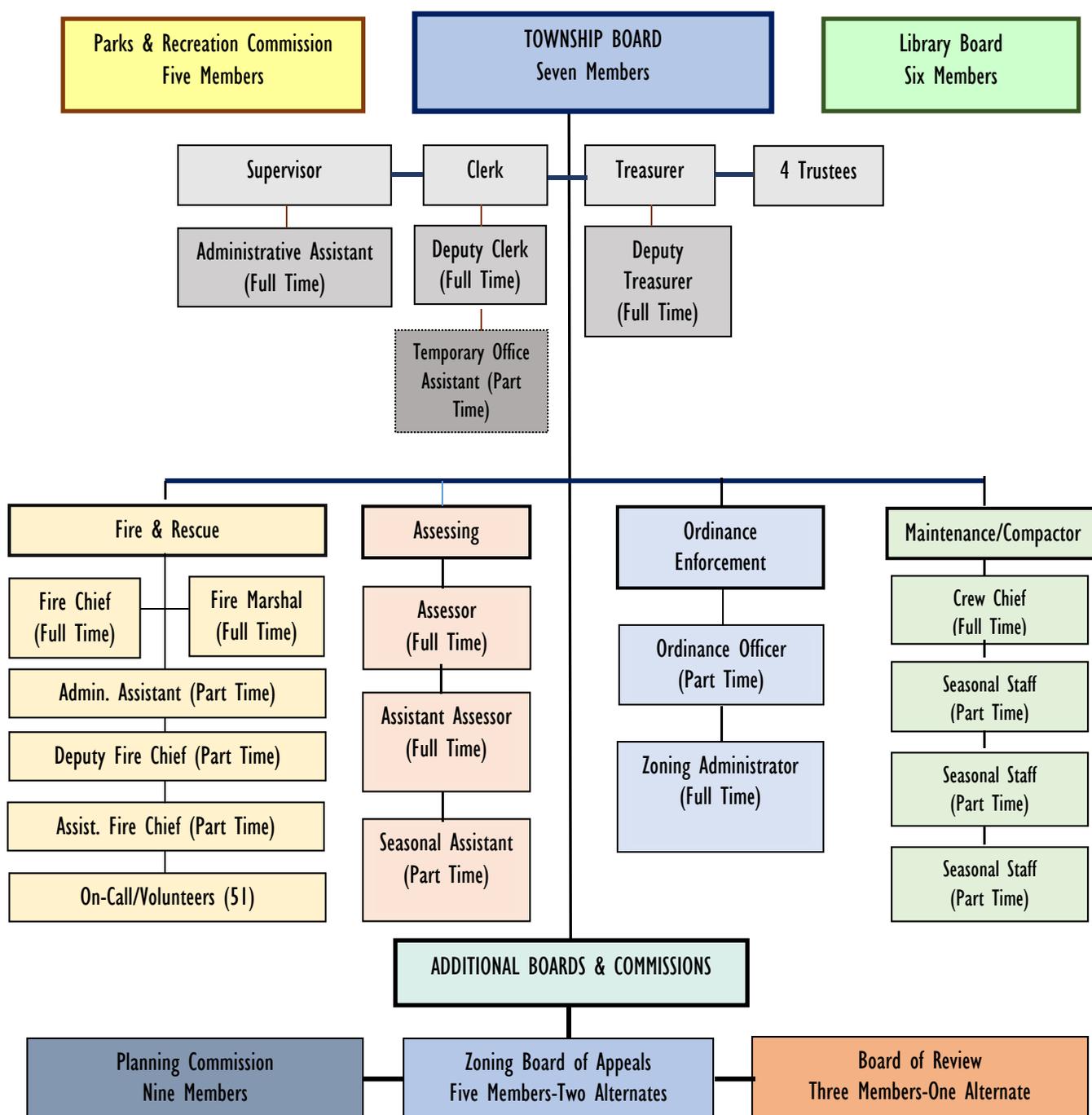
Ann Nieuwenhuis
Township Supervisor

Bret Padgett
Township Treasurer

ORGANIZATIONAL CHART

OF THE CHARTER TOWNSHIP OF COMSTOCK (The Charter Township Act, Public Act 359 of 1947)

The Electorate



Revised: November, 2015

BUDGET GUIDELINES

Legal Requirement(s)

The Township conforms to Generally Accepted Accounting Principles (GAAP) in the United States of America as applicable to governmental units and shall comply to the extent possible.

The following proposed policies are intended to represent compliance with the *Accounting Procedures Manual For Local Units of Government in Michigan* and the Charter Township of Comstock's administrative structure and procedures. No policy manual can anticipate all possibilities that may be encountered when administering the finances of the township. The following policies establish a framework for adequate controls over the financial administration processes. When questions arise, the Township Board should refer to this manual and agree to a solution to the question, and amend these policies, as appropriate.

Budget Process

The Supervisor, working with the Clerk and Treasurer, is responsible for preparing and administering the annual budget under policies formulated by the Township Board and to keep the board fully advised at all times as to the financial condition and needs of the township.

The Township uses the following process to develop the budget:

- The budget was based on expected revenues, including base revenues, any new revenue sources and the potential use of fund balance.
- The budget allocations shall be made in a fair and objective manner.
- The Board shall budget available dollars to the most significant programs and activities to maximize the benefit of the available resources. In the fall of 2013, the Township Board elected to circulate a Citizen Survey and as result of that survey, a prioritized list was prepared and prioritized based on the input from Comstock residents.
- Upon adoption of the annual budget, it then becomes the financial plan to control and measure the Township's activities.
- Elected officials and departments are responsible for operating within their budgets.

The Township uses the following process to amend the budget:

- Expenditures requested within a department's budget, but from another line item, are to be brought to the Township Board, in writing, prior to the expenditure. If approved, the budget line is to be amended accordingly.
- When expenditures are requested which would exceed the budget, the department must request a transfer from carry-over dollars in writing, prior to the expenditure. Updated November 24, 2015
 1. The request must describe the need for the expenditure(s); and,
 2. The reason(s) the expenditure(s) would exceed the budget; and,
 3. Identify the amount of carry-over dollars available.

The Township uses the following process for vendor payment:

- A list of invoices ready for payment will be submitted to the Board for review and approval. Payment will then be released to the appropriate vendors.
- The Board recognizes that certain emergency disbursements or court-ordered disbursements may, from time to time, arise which require approval subsequent to the disbursement. Such disbursements will be presented to the Board at the next regularly scheduled meeting, for review for consideration.

DEVELOPING THE PROPOSED BUDGET

Method

The Township Board shall use the line item approach when developing the proposed budget. The budget shall be adopted at the revenue by source, and expenditures by activity level.

Format

The proposed and adopted budget shall:

- Provide financial data on revenues, other resources and expenditures for at least a three-year period, including prior year actual, current year budget and/or estimated current year actual, and proposed budget for the following year
- The proposed and adopted budgets shall also include a narrative that will:
 1. Summarize the major changes in priorities or service levels from the current year and the factors leading to those changes
 2. Identify the priorities and key issues for the new budget period
 3. Identify and summarize major financial factors and trends affecting the budget, such as economic factors; long-range outlook; significant changes in revenue collections, tax rates or other changes; current and future debt obligations; and significant use of or increase in fund balance or retained earnings

Timetable

The proposed budget shall be developed according to the following schedule;

<u>Activity</u>	<u>Date</u>
Capital Improvement Plan Approval	Pending Master Plan
Budget Policies; Review and identify any revisions or new policies by Township Board.	August 1
Informational meeting for department heads	August 1 1
Department heads submit proposed revenue and expenditure plans to Township Supervisor	Mid-August
Strategic Plan developed and approved	By July 1
Employee Welfare Benefits Review Completed By*	September 1
Administrative Team present proposed budget	September
Employee Welfare Benefits Renewal Date*	October 1
Township Board adopts tentative budget	October
Budget public hearing held by Township Board	November
General Appropriations Act adopted	By December 30

This timeline will be presented to the Township Board, annually, on the first meeting held in January of each year. Revised by Township Board 06/15/2015.

There may be circumstances that delay portions of the budget timeline, such as State Revenue figures and Township millage requests, but the budget must be adopted by December 31 of the preceding year.

** Employee Welfare Benefits renewal date of October 1 will need to be reviewed and completed prior to September and all employees will be notified of health benefit options.* Approved by Township Board on 08/17/2015

The time line for the employee benefits package will need to change if the open enrollment date is other than October 1. Revised 11/24/2015

BUDGET ADOPTION

Adoption

Prior to the beginning of each fiscal year, the Township Board shall annually adopt a budget using an activity method of adoption unless otherwise directed in the General Appropriations Act.

As the Township operates on a calendar year budget cycle, a public hearing on the proposed budget shall be held not later than December 15 and adopted not later than December 31, in the year preceding the calendar year covered by the budget.

The Board shall monitor and amend the budget as needed to approve and control all expenditures.

Designation of Budget Officer

The Supervisor shall be the Township Budget Officer and shall be responsible for the development and administration of the township budget in cooperation with the Township Clerk and Township Treasurer.

Budget Monitoring

The Township shall use the following approaches to monitor the budget, as recommended by the Government Finance Officers Association:

- The Board shall establish measures of annual progress. These measures should spell out the expected results and outcomes and how they will be measured.
- The Board shall use periodic financial reporting and performance measures to compare actual versus budgeted results.
- The Board shall communicate performance results so that Township personnel and the public will be informed of the results in an understandable format.

DEVELOPMENT OF A CAPITAL IMPROVEMENT PLAN (CIP)

What is Capital Improvement?

Definition: Betterment to a building or equipment, which extends its life or increases its usefulness or productivity. The cost of a capital improvement is added to the basis of the asset improved and is depreciated, along with repairs and maintenance, (*operating expenses*) which are expensed currently.

Barron's Business Dictionary

Why Have A CIP

- Required by the Michigan Planning Enabling Act PA 33, 2006 **if**:
 - The Township alone or jointly owns or operates a water supply or sewerage disposal system
- To further the desirable future development of the Township under the master plan
- To disclose current financial implication of future projects (the impact on the township budget)
- To provide coordination among projects

Capital Improvement Plan Guidelines

The Township Supervisor made the recommendation to the Township Board to transfer responsibility to the Township Planning Commission at the December 1, 2014 meeting for 2015. This work was better suited with the Planning Commission as they write the new Master Plan. The Comstock Township Planning Commission acknowledged the responsibility at their December 4, 2014 meeting with recommended annual CIP funding.

Revised 10/19/2015 to include change from December, 2014 meetings

The capital improvement plan will be reviewed annually, with such review completed by April 1st to budget calendar of each year so CIP information is available prior to initiating the development of the proposed township operating budget for the preceding year.

Scope

The capital improvement plan shall address the medium- and long-range needs of the Township regarding building, lands, major equipment and infrastructure. The capital improvement plan shall prioritize such needs for the next 6 years beyond the current fiscal year.

A capital improvement is defined as a major project or purchase that is generally not recurring, has a long life expectancy, costs more than \$5,000 and generally fits into one of the following categories:

- Acquisition, lease or development of land
- Construction of new buildings and facilities and/or additions, including design, engineering and other pre-construction costs. This includes major building improvements that are not routine expenses and that substantially enhance the value of a structure by adding capacity or square footage.
- Construction or extension of sewer and/or water systems
- Construction or extension of roads or pathways
- Acquisition of large vehicles/equipment (Does not include the fire department CIP purchases).

Budget

The capital improvement budget shall constitute those projects programmed for the first fiscal year of the six-year CIP. The capital improvement budget is enacted as a part of the annual budget adopted by the Township Board and will be the basis upon which funds are appropriated during the budget year for identified projects.

CIP Program Forms

Departments are to prioritize their proposed projects and complete a Project Request Form for each one. The Project Request Form will be used as a tool to select projects for the draft CIP.

Updated: 10/19/2015

Project Requests

Department heads and committee chairpersons shall submit any suggested projects to be included in the capital improvement plan to the CIP Committee, who shall develop a capital improvement plan that includes the following information on each project:

1. Priority of need within the requesting department
2. Justification for priority ranking
3. Estimated year project to commence
4. Estimated year project should be completed
5. Total estimated acquisition or construction cost
6. Proposed method of financing acquisition or construction
7. Annual debt service requirements of the project
8. Estimated annual operating expenses after completion
9. Method of financing operating expenses

Public Hearing

The Planning Commission shall hold a public hearing on the Capital Improvement Plan prior to submitting the Capital Improvement Plan to the Township Board. The Township Board may hold additional hearings on the capital improvement plan.

Revised 10/19/2015 to include change from December, 2014 meetings

Adoption

Prior to beginning the development of the proposed Township budget for the ensuing fiscal year, the Township Board shall adopt the capital improvement plan.

BUDGET POLICIES

GENERAL POLICIES

AUDIT

The Township Board shall contract with a certified public accountant to annually audit the financial systems of the Township. The audit contract may be for a period up to three years, but shall not exceed the current Board's term of office.

FIDUCIARY BONDS

The Township shall provide a surety bond for all township officials required by law to be bonded.

The Township shall provide a public employee dishonesty bond for all employees authorized to handle money.

FINANCIAL REPORTS

Periodic Expenditure and Revenue Report

The Clerk shall prepare a monthly financial report for the Board. The report will be current through the last day of the previous month, and shall be presented to the board at its second meeting following the previous month. The financial report for each fund will show the following information for revenues and expenditures:

1. Account number
2. Description
3. Amended budget
4. Current period
5. Year to date
6. Budget balance

Periodic Balance Sheet Report

The Clerk shall prepare a monthly balance sheet showing the assets, liabilities and equities for each fund.

Investment Performance Report

The Treasurer shall prepare a quarterly report of all interest-bearing activities, including the name of the financial institution, type of investment, anticipated yield and date of maturity.

Summary Report of Cash Activity by Fund

The Treasurer shall provide the Township Board with a monthly summary report of cash activity by fund and a summary report of cash activity by bank account, certificate of deposit and investment account.

Financial Reports Review

The Clerk, Treasurer and Supervisor shall review the financial reports prior to the Board meeting, and shall recommend to the Board any necessary budget amendments or fund transfers.

INTERNAL CONTROLS

Financial Employee Training

The Township shall provide education and training for Township Officials and other personnel involved in financial administration on accounting procedures, investments, budgeting and fraud prevention as annually approved in the township budget.

Segregation of Duties

The functions of authorizations, recordkeeping and processing financial transactions shall be segregated where possible.

Cross Training

Bookkeeping duties shall be periodically shifted between two or more employees (e.g., during vacations, etc.).

Reconciliations

The cash balances of the various fund ledgers shall be reconciled to the bank statements monthly. The Treasurer must keep track of the total cash and investments allocable to each fund and must reconcile these amounts to each month's bank statements.

A listing of all cash and investments, along with a copy of the bank reconciliations, must be provided to the Clerk each month.

The Clerk must reconcile the cash and investments recorded in the general ledger to either the Treasurer's reconciliation or to the bank statements directly.

Bank statements and reconciliations shall be retained for audit purposes.

CASH HANDLING AND RECEIPTING

Authorization to Receive Cash

The following employee positions are authorized to receive cash: Clerk, Deputy Clerk, Treasurer, Deputy Treasurer, Office Administrative Assistant or any other person specifically authorized by the Treasurer.

Revised by Township Board: 12-16-2014*

Imprest Cash (Change Drawer)

The Township Treasurer shall maintain an imprest cash fund (cash drawer) to exchange currency only in order to make change for a cash financial transaction.

Cash Drawer (Till)

Each department shall maintain one or more cash drawers in order to perform day-to-day operations. It shall be that department's responsibility to balance each cash drawer weekly and report any discrepancies to the Treasurer. Drawers must be kept in a secure location out of public view while in use and secured by lock and key or in the safe while not in use.

Revised by Township Board: 12-16-2014*

Petty Cash (Drawer)

The Township Treasurer shall maintain a petty cash fund of \$200 to provide for the immediate purchase of emergency materials, supplies or service only. Routine or other non-emergency purchases shall not be made from the petty cash fund. Receipts are required for all normal purchases.

Loans, cash advances, making change and personal check cashing are prohibited. Cash refunds shall not be issued for overpayments at the time of occurrence (i.e., either a credit should be issued or a check refund generated through accounts payable).

Receipting of Cash Receipts

For every transaction, a printed or hand-written, pre-numbered receipt shall be generated and a copy offered to the customer. Each receipt must include the amount received, method of payment, name of the payer, and a description of the transaction and must be signed by the person accepting the payment. All receipts and corresponding cash must be presented to the Treasurer at least weekly for entry into the approved cash receipting software by the Treasurer or Deputy Treasurer.

Revised by Township Board: 12-16-2014*

*Corrected 10/15/2015

Checks must be stamped for "deposit only" at the point and time of collection. Checks returned for insufficient funds or closed accounts should be forwarded to the Treasurer for reconciling.

Credit Cards

The following employee positions are authorized to process credit card transactions for **property taxes**: Clerk, Deputy Clerk, Treasurer, Deputy Treasurer, Office Administrative Assistant or any other person specifically authorized by the Treasurer. Credit card transactions for property tax payments are processed through the Point and Pay website. All other credit card transactions must be processed by the Treasurer or Deputy Treasurer through the approved cash receipting software. Revised by Township Board: 12-16-2014*

Posting of Cash Receipts

The Treasurer or his/her designee shall provide the Clerk or his/her designee a record of all money received and the purpose of the amount received (i.e., the budgeted revenue account or the receivable account). The Clerk shall be provided with a copy of voided or canceled receipts marked "voided."

Cash Receipt Report

A cash receipt report shall be run for each batch by deposit. A cash receipt report shall contain the detail of the batch of transactions and a summary by general ledger line item, and shall agree with the day's deposits.

Deposit Procedures

Total cash collected shall be reconciled to the sum of the batch. Deposits shall be made intact, with no reductions to deposits made for expenditures, and must be reconciled to official receipts. Deposit tickets (or attached listing) shall list checks by name or number, and amount. Total cash collected shall be deposited at least once a week, in the appropriate township bank account. Un-deposited funds shall be secured in the vault.

*Corrected 10/15/2015

DEPOSITORIES

Bank Accounts

All bank accounts shall be in the name of the Township and the Township Treasurer. The use of the Township's tax ID number shall be strictly controlled by the Treasurer and Clerk, and it shall not be used to open non-township bank accounts.

Tax collections shall be deposited in a separate bank account in the name of the Township Tax Account.

Bank signature cards shall be kept current and the authorized signers limited to the Township Clerk, Deputy Clerk, Treasurer and Deputy Treasurer.

Authorized Depositories

This policy is applicable to all public funds belonging to the township and in the custody of the Township Treasurer. The Treasurer is authorized to deposit funds in approved financial institutions and administration of investments in conformance with state and federal law and policies as set forth in this resolution.

The Township Board authorizes the following financial institutions as depositories of Township funds: Comerica Bank, PNC Bank, Bank of America, Fifth Third Bank, Chase Bank, Charter One Bank, Mercantile Bank of Michigan, Huntington Bank, and Wells Fargo Bank.

The Treasurer shall recommend financial institutions for approval for the safekeeping of township funds based on an evaluation of the performance and solvency of the institution, as well as past performance in exercising due care and prudence in managing the custody of Township funds held in trust, if applicable. The Treasurer shall periodically evaluate approved and potential financial depositories and shall make recommendations as to appropriate changes in approved depositories when warranted.

In determining safekeeping and custody qualifications, financial institutions document a minimum capital requirement of at least \$10,000,000 and at least five years of operation. All financial institutions and brokers/dealers shall be pre-qualified on bankrate.com and or Bauer Financial.

The Treasurer shall examine the financial condition and registrations of qualified financial institutions when purchasing and renewing investments.

Control of Cash and Investments

All cash and investments shall be under the control of the Township Treasurer. No other individual shall hold cash of the township or open a bank account to hold township cash or investments.

Authority to Make Bank Deposits

The Township Treasurer or Deputy Treasurer are responsible for making all bank deposits.

INVESTMENT POLICY

The resolution below was adopted by the Comstock Township Board at its July 17, 2013 and amended by the Board on September 15, 2014:

WHEREAS, the Board of Charter Township of Comstock, Kalamazoo County, in exercising its fiduciary responsibilities desires to safeguard the funds of the Township that may be invested from time to time, and

WHEREAS, Public Act 77 of 1989, [MCL 41.77](#) requires that the Township Board designate the banks or depositories for the money belonging to the Township, including the time for which the deposits shall be made and all details for carrying into effect the authority given in this act, and

WHEREAS, Public Act 196 of 1997, [MCL 129.91](#), *et seq.*, requires Township Boards, in consultation with the Township Treasurer, to adopt an investment policy, now

THEREFORE BE IT RESOLVED, that this policy is applicable to all public funds belonging to Charter Township of Comstock and in the custody of the Township Treasurer.

BE IT FURTHER RESOLVED, that the Comstock Township Treasurer is authorized to manage funds belonging to the township, including depositing funds in approved financial institutions and administration of investments in conformance with MCL 41.77 and policies as set forth in this resolution.

BE IT FURTHER RESOLVED, that the Board approves the following financial institutions as depositories of township funds: Comerica Bank, PNC Bank, Bank of America, Fifth Third Bank, Chase Bank, Charter One Bank, Mercantile Bank of Michigan, Huntington Bank, Wells Fargo Bank.

BE IT FURTHER RESOLVED, that the Treasurer shall recommend financial institutions for approval for the safekeeping of Township funds based on an evaluation of the performance and solvency of the institution, as well as past performance in exercising due care and prudence in managing the custody of Township funds held in trust, if applicable. The Treasurer shall periodically evaluate approved and potential financial depositories and shall make recommendations as to appropriate changes in approved depositories when warranted.

In determining safekeeping and custody qualifications, financial institutions document a minimum capital requirement of at least \$10,000,000 and at least five years of operation. All financial institutions and brokers/dealers shall be pre-qualified by supplying the following:

- Audited financial statements
- Proof of FINRA certification or FDIC insurance
- Proof of state registration

- Certification of having read, understood and agreement to comply with the Charter Township of Comstock investment policy.

The Treasurer shall annually examine the financial condition and registrations of qualified financial institutions and brokers/dealers by obtaining annual updates of the information listed above.

BE IT FURTHER RESOLVED, That when the Treasurer's analysis of the Township's cash flow requirements reveal that surplus funds will not be required to meet current expenditures for a specific length of time, the Treasurer is authorized to make prudent investments for a length of time that will provide a reasonable return on investment yet ensure that such funds will be available when needed and will not be exposed to undue risk. The Treasurer is authorized to invest township funds in the following instruments:

- (a) Bonds, securities, and other obligations of the United States or an agency or instrumentality of the United States.
- (b) Certificates of deposit, savings accounts, deposit accounts, or depository receipts of a financial institution, but only if the financial institution is eligible to be a depository of funds belonging to the state under a law or rule of this state or the United States.
- (c) Commercial paper rated at the time of purchase within the 2 highest classifications established by not less than 2 standard rating services and that matures not more than 270 days after the date of purchase.
- (d) Repurchase agreements consisting of instruments listed in subdivision (a).
- (e) Bankers' acceptances of United States banks.
- (f) Obligations of this state or any of its political subdivisions that at the time of purchase are rated as investment grade by not less than 1 standard rating service.
- (g) Mutual funds registered under the investment company act of 1940, title I of chapter 686, 54 Stat. 789, 15 U.S.C. 80a-1 to 80a-3 and 80a-4 to 80a-64, with authority to purchase only investment vehicles that are legal for direct investment by a public corporation. However, a mutual fund is not disqualified as a permissible investment solely by reason of either of the following:
 - (i) The purchase of securities on a when-issued or delayed delivery basis.
 - (ii) The ability to lend portfolio securities as long as the mutual fund receives collateral at all times equal to at least 100% of the value of the securities loaned.
 - (iii) The limited ability to borrow and pledge a like portion of the portfolio's assets for temporary or emergency purposes.
- (h) Obligations described in subdivisions (a) through (g) if purchased through an inter-local agreement under the Urban Cooperation Act of 1967, Public Act 7 of 1967, (*Ex. Sess.*), MCL 124.501, *et seq.*
- (i) Investment pools organized under the Surplus Funds Investment Pool Act, Public Act 367 of 1982, MCL 129.111, *et seq.*
- (j) The investment pools organized under the Local Government Investment Pool Act, Public Act 121 of 1985, MCL 129.141, *et seq.*

Investments in Mutual Funds shall be limited to securities whose intention is to maintain a net asset value of \$1.00 per share.

Securities that have been downgraded to a level that is below the minimum ratings described herein may be sold or held at the Treasurer's discretion. The portfolio will be brought back into compliance with investment policy guidelines as soon as practical.

BE IT FURTHER RESOLVED, that the objectives of this policy are to:

- maintain safety of principal of township funds;
- maintain a diversified investment portfolio;
- maintain adequate liquidity; and
- achieve a market rate of return on relatively safe investment instruments.

To accomplish these objectives, decisions and actions involving the Township's investment portfolio shall meet the following criteria in order of importance:

Safety: Safety of principal is the foremost objective of Comstock Township's investment practices. Investments shall be undertaken in a manner that seeks to ensure the preservation of capital in the overall investment portfolio. The Treasurer shall minimize credit risk by investing only in the safer types of securities, pre-qualifying financial institutions, brokers/dealers, intermediaries, and advisers with whom the township will do business; and diversifying the investment portfolio so that the impact on the investment portfolio resulting from losses on individual securities will be minimized.

Diversification: The investments shall be diversified by avoiding over concentration in securities from a specific issuer or business sector (excluding U.S. Treasury securities). Investments shall have varying maturities. Investment instrument selection shall avoid high credit risks and shall include use of readily available funds such as local government investment pools or mutual funds to maintain sufficient liquidity.

Liquidity: The investment portfolio shall remain sufficiently liquid to meet all operating requirements that may be reasonably anticipated. Securities shall have maturity dates concurrent with cash flow needs. Securities with active secondary or resale markets, as well as money market mutual funds offering same-day liquidity for short-term funds shall also be used to ensure liquidity. The Treasurer shall minimize interest rate risk by avoiding the need to sell securities prior to maturity and investing operating funds primarily in short term-securities, money market mutual funds or similar public investment pools. Securities shall not normally be sold prior to maturity except to minimize loss of principal; to improve the quality, yield or target duration in the portfolio; or to meet liquidity needs.

Return on Investment: The investment portfolio shall be designed to attain a market average rate of return during budgetary and economic cycles while taking into account

investment risk constraints and liquidity needs. Return on investment is of secondary importance compared to safety and liquidity objectives. The core of investments is limited to relatively low risk securities, and a fair rate of return relative to risk is assumed.

BE IT FURTHER RESOLVED, that the Treasurer shall make such investments and only such investments as a prudent person would make in dealing with the property of another, having in view the preservation of the principal and the amount and regularity of the income to be derived.

The standard of prudence to be used shall be the "fiduciary" standard and shall be applied in context of managing an overall portfolio.

BE IT FURTHER RESOLVED, the Treasurer may elect to have certificates and other evidence of investments held by a financial institution, provided that the financial institution presents to the Township Treasurer sufficient documentation and acknowledgment of the investment instruments held on behalf of the Township.

BE IT FURTHER RESOLVED, that the Treasurer shall refrain from personal business activity that could conflict with the proper execution and management of township investments, or that could impair the Treasurer's ability to make impartial investment decisions.

BE IT FURTHER RESOLVED, that the Treasurer shall annually provide a written report to the Township Board concerning the investment of Township funds.

BE IT FURTHER RESOLVED, that the Township shall comply with all applicable statutory standards for investment of public funds as they now exist or as they may be subsequently amended. Any provision of this resolution that conflicts with applicable statutory requirements and standards is void.

ACCOUNTS RECEIVABLE

All point of sale payments may be made by cash, check, money order, electronic funds transfer, major credit card*, or debit card. Debit cards must bear the logo of a major credit card and be processed as a credit card. Personal Identification Number (PIN) based debit card transactions cannot be processed.

*Major credit cards include Visa, MasterCard, Discover and American Express

Web-based payments are also accepted for summer and winter property tax payments using a major credit card.

All credit/debit card transactions are processed by Point & Pay. Point & Pay collects a per transaction fee equal to 3% (\$2 minimum) of the transaction amount of processing credit/debit card transactions. This fee is borne by the cardholder, not by the Township.

ACCOUNTS PAYABLE

The Township Clerk/Deputy Clerk shall be responsible for processing all accounts payable. The Clerk may designate other township personnel to process accounts payable if the Township Board has agreed to incorporate that function in the job description of that position.

Processing of Claims

Requests for payments to vendors shall be documented in writing by a vendor invoice or, in the few instances where no invoice is forthcoming, by a written request by the department head requesting payment. Except for rare exceptions, as approved by the Clerk, only original invoices shall be processed for payments, as statements or copies of invoices may result in duplicate payments. All supporting documentation (packing slips, order forms, etc.) shall be attached to the invoice for all disbursements. Original bills, not copies, must be used for documentation.

Revised by Township Board: 03/02/2015

Employee expense reimbursements shall be documented on an expense voucher prepared by the employee. All invoices, departmental check requests and expense vouchers shall include the following:

1. Vendor name
2. Purpose of payment request
3. Unit price and units delivered (if applicable)
4. Date goods delivered or services rendered

Revised by Township Board: 03/02/2015

All requests for payments shall be approved by the department to which the expense shall be posted by initialing the document.

All requests for payment shall be submitted to the Clerk/Deputy Clerk at least 5 business days prior to the Board meeting at which claims will be approved.

Revised by Township Board: 03/02/2015

The Clerk/Deputy Clerk shall verify the payee, amount, purpose and the disbursing fund of each request. After verification, the Clerk shall prepare a warrant, enter it into the general ledger and make a copy for township records. Revised by Township Board: 03/02/2015

Bills Payable Reports

The Clerk/Deputy Clerk shall prepare a bills payable report to the Board showing the fund, vendor name, nature of the expense, invoice number and check number. Any items paid prior to Board audit shall be noted on the bills payable report or on a separate report.

Revised by Township Board: 03/02/2015

Invoices and bills supporting the claims report shall be available for Board member review the Friday prior to the Board meeting. Board members are responsible for scrutinizing the bills prior to Board approval.

Revised by Township Board: 03/02/2015

Board Approval Required for all Bills Payable

All claims shall be approved by the Township Board prior to payment, with the exception of tax collection disbursements and claims authorized by policy for post-auditing by the Township Board.

Revised by Township Board: 03/02/2015

Board Post-Audit Authorized for Certain Bills Payable

Only the following types of claims may be paid by disbursements made prior to board audit and approval:

1. Payroll
2. Utility bills
3. Invoices with penalties that would be incurred if payment is not received prior to the board meeting where claims will be approved.
4. The Supervisor may authorize emergency expenditures when deemed essential due to the imminent threat to the health, safety and welfare of the Township.

Any claims authorized under this policy prior to board approval shall be post-audited at the next Board meeting.

Adopted By Township Board: 03/02/2015

Check Controls

Numerically controlled, pre-numbered checks shall be used. Checks shall not be signed prior to being completely filled out. Cleared checks must be returned to the township or electronically stored.

Authorized Check Signers

The following officials are the only persons authorized to sign checks:

- Clerk or Deputy Clerk
- Treasurer or Deputy Treasurer

All checks require dual signatures from the Clerk and Treasurer.

A check-signing electronic signature shall be limited to use by the Clerk or Deputy Clerk, and Treasurer or Deputy Treasurer, respectively, and shall be, password-protected when not in use.

Revised by Township Board: 03/02/2015

Check Processing

Each check shall be signed by the Clerk or Deputy Clerk to document Board authorization of that payment and forwarded to the Treasurer by the next business day following the Board meeting at which they were approved. If payment is made in compliance with the board-adopted post audit policy, the signed check shall be forwarded to the Treasurer not later than the next business day after the check is signed by the Clerk or Deputy Clerk.

Revised by Township Board: 03/02/2015

The Treasurer or Deputy Treasurer shall verify that the funds are available, sign the check and distribute it. Checks shall not be returned to the Clerk or the originating office for distribution.

Credit Card Use Policy

The Treasurer is responsible for issuing, accounting for, monitoring, retrieving and generally overseeing compliance with the township's credit card policy.

Township credit cards may be used only by an officer or employee of the Township for the purchase of goods or services for the official business of the Township.

Township officers and employees who use a Township credit card shall, as soon as possible, submit a copy of the vendor's credit card slip to the Clerk. If no credit card slip was obtained that described the transaction, the employee shall submit a signed memo that shows the name of vendor or entity from which goods or services were purchased, the date and the amount of the transaction, the official business that required the

transaction, and the chart of account number indicating the line item to which the transaction is to be charged. All credit card slips shall include this information as well. The memo shall also include a statement why a credit card slip was not obtained and be signed by the employee's supervisor or by one of the administrative elected officials.

An official or employee who is issued a credit card is responsible for its protection and custody. If a credit card is lost or stolen, the Treasurer shall be notified. The entity issuing the lost or stolen credit card shall be immediately notified to cancel the card.

An officer or employee issued a credit card shall return the credit card to Treasurer upon termination of his or her employment or service with the township.

The Treasurer shall maintain a list of all credit cards owned by the Township, along with the name of the officer and employee who has been issued the credit card, the credit limit established, the date issued, and the date returned. Each employee shall initial the list beside his or her name to indicate agreement that the credit card has been issued, and that the employee has received and read a copy of this policy.

The Clerk and or Treasurer shall review each credit card statement as soon as possible to ensure that transactions comply with this policy. Any transactions that appear on the statements that are not documented with a credit card slip or a signed voucher shall be immediately investigated. Transactions that do not appear to comply with this policy shall be reported to the Township Board.

The balance, including interest due on an extension of credit under the credit card arrangement, shall be paid for within the statement due date.

Officers and employees who use a township credit card in a manner contrary to this policy shall be subject to disciplinary action, including possible termination of employment, reimbursement to the township for unauthorized expenditures, legal action or criminal liability.

TAX ACCOUNT DISBURSEMENTS

The Township Treasurer shall create a separate bank account in the name of the Township and shall account for the tax fund separately from other Township funds. The Treasurer shall provide the Clerk with summaries of tax receipts and copies of all checks written from the tax account so the Clerk can enter the information into the Township's accounting system.

REVENUE POLICIES

Fund Balance/Carry Over

The Township will maintain an unrestricted, uncommitted, unassigned General Fund balance within a range adequate to meet unexpected fiscal needs of Township operations. This balance allows orderly adjustment to changes resulting from fluctuations of revenue sources or expenditure emergencies.

The Township's largest revenue source is state revenue sharing, which is received bi-monthly. Property tax is the Township's next largest source of revenue. The collection of this stream for the General Fund does not begin until tax bills are distributed in July. The Township is required to sustain an operational fund balance to support activities that occur prior to the collection process and beyond.

The target range of uncommitted General Fund balance to General Operating Revenues will be at least 20%. Any amount over the 20% threshold shall be limited to capital expenditures.

Fees for Services

Recognizing that governments provide services to citizens and that while the costs of providing services generally increases from year to year, revenues frequently increase at a rate less than the rate of increase in costs, many governmental units have implemented fee policy which is intended to recover from the user of services, part of the costs of providing the services.

This policy affirms that it is that intent of Comstock Township to establish uniform, consistent and defensible procedures for setting fees for services offered by and through Comstock Township government.

Administrative staff shall establish and adopt procedures to assist departments in determining whether to charge a fee, in determining the full cost of the service and determining the fee level.

Bi-annually, departments shall conduct a service cost analysis and propose to the Board, through Administration, fee changes or implementation of new fees.

The Board shall have final authority for setting all fees unless otherwise limited by law contract.

ESCROW FEE POLICY

Planning & Zoning Applications

The Township can incur significant review fees when processing a site plan review and other zoning applications. To cover these costs, the Township has adopted an escrow fee policy where the applicant for a project prepays into an escrow account with the initial application. Fees that are charged against the escrow include engineering and legal review, publication costs for special meetings that an applicant may request, and other outside consultants when warranted, to list a few.

Adopted by Township Board: 08/03/2015

RESOLUTION ESTABLISHING PLANNING AND ZONING APPLICATION FEES

WHEREAS, the Charter Township of Comstock Board ("Township Board") has established certain fixed application fees for planning and zoning reviews and approvals pursuant to Comstock Charter Township Ordinances and State law; and

WHEREAS, there are certain developments, planning and zoning applications, and development projects, including proposed projects in the early planning stages, which require Comstock Charter Township ("Township") to incur additional and at times extraordinary expenses above and beyond what is associated with typical applications; and

WHEREAS, the Township Board believes that it is reasonable and appropriate to place the cost of processing planning and zoning applications on the applicants involved rather than on the taxpayers of the Township; and

WHEREAS, the Township intends that the escrow account be used to recover costs incurred by the Township for the particular application or zoning process involved, and that such escrow be used to defray the costs of administering the Township Ordinances, the Michigan Planning Enabling Act (PA 33 of 2008, MCL 125.3801, et seq. and the Michigan Zoning Enabling Act (PA 110 of 2006, MCL 125.3101, et seq.), as amended; and

WHEREAS, this Escrow Account Policy will accomplish the above goals.

NOW THEREFORE, BE IT RESOLVED AS FOLLOWS:

1. The planning and zoning application fees (as amended by the Township Board by resolution from time to time) shall hereafter cover the costs associated with the following:
 - a. Applicant's appearance at regular Planning Commission, Zoning Board of Appeals and/or Township Board meetings.
 - b. Mailing and legal notice requirements for public hearings held at regular meetings.
 - c. Involvement by Township staff (excluding outside contractors or professionals such as township engineer and legal counsel).

2. In addition to the planning and zoning application fee, all other expenses incurred by the Township which are directly associated with reviewing and processing a planning and zoning application for uses specified in Section 3 hereof shall be paid (or reimbursed to the Township) from the funds in an Escrow Account established by the applicant as provided herein. Pre-application conferences are also subject to this requirement.

The Township may draw funds from an applicant's Escrow Account to reimburse the Township for expenses incurred by the Township relating to the application. Such reimbursable expenses include, but are not limited to, to the following:

- a. Mailing, legal notices, member compensation for special Planning Commission meetings and Planning Commission subcommittee meetings.
 - b. Mailing, legal notices, member compensation for special Zoning Board of Appeals meetings.
 - c. Services of the Township Attorney and/or Engineer directly related to the application.
 - d. Services of other professionals including specialized consultants working for the Township which are directly related to the application.
 - e. Any additional public hearings, required mailings and legal notices required by the application.
 - f. Pre-application conferences with Township Attorney, Engineer, or other professionals.
3. The Zoning Administrator has authority to decide when to waive or reduce the amount of a required escrow. Applications involving the following may be subject to this Escrow Account requirement:
 - a. Site Plan Reviews.
 - b. Planned Unit Developments and amendments.
 - c. Special Use Permits.
 - d. Zoning ordinance amendments including rezoning and text amendment.
 - e. Subdivision Plat reviews.
 - f. Site condominium reviews.
 - g. Master Plan Amendment.
 - h. Variance or interpretation proceedings before the Zoning Board of Appeals where the Zoning Administrator determines that the scope of the project or application will require the assistance of other Township professionals or additional costs referred to in Section 2 hereof.
 - i. Land divisions where more than four new parcels are created.
 - j. Pre-application conferences when the applicant requests that the Township Engineer and/or Attorney attend.
4. The escrow fees for uses specified in Section 3 hereof are established as shown on Exhibit A attached.
 - a. These deposits shall commence with the initial amount provided by the applicant to the Township at the time of application.
 - b. No application shall be processed prior to the required escrow fee having been deposited with the Township.

- c. Any excess funds remaining in the Escrow Account after the application has been fully processed, reviewed and/or the project is complete will be refunded to the applicant with no interest to be paid on those funds.
 - e. Additional deposits into the Escrow Account may be required at the discretion of the Zoning Administrator depending on the status of the project/application and the balance of the Escrow Account. Review of a project/application may be halted if the balance of the Escrow Account falls below \$100.
 - f. For pre-application conferences, the initial deposit may be \$250.
 - g. A building permit, zoning compliance permit or final zoning approval may be withheld by the Township if the balance of the escrow account is insufficient to pay all the foregoing costs to the Township for review of the project/application.
6. The Township Treasurer shall maintain itemized records regarding the Escrow Account and shall authorize the disbursement of escrow funds in writing. Such Escrow Accounts (from one or more applicants) shall be kept in a separate Township bank account, or sub account. The Township has the right to collect any remaining unpaid incurred expenses relating to an application.
 7. If an applicant objects to the amount of escrow funds that must be deposited or how the escrow funds have been applied, it can appeal to the Township Board. All such appeals shall be in writing and shall be made not later than thirty (30) days after final Township action regarding the application in question.

Adopted by Township Board: 08/03/2015

COMPENSATION EXPENDITURES POLICIES

Compensation

The Charter Township of Comstock Board establishes a compensation policy for Comstock Township. The term, "compensation", is traditionally understood to mean salary or pay. By compensation, the Board recognizes according to this policy, a larger definition to mean both salary and benefits. Salary and benefits together constitute a very significant budget expenditure for the Township, and should be viewed by employees as two parts of one compensation package.

It is the policy of the Charter Township of Comstock to set employee compensation levels consistent with the following principles:

- Compensation is under the authority of the Board, and shall be annually reviewed and established by the Board.
- Compensation shall be set at levels necessary to recruit and retain qualified employees. Salary levels are determined by the duties and responsibilities of the particular position, the educational requirements for the positions, a comparison to the salary levels for the Township positions, the prevailing salary levels for other Township positions, the prevailing salary levels for similar positions with other employers within relevant labor markets, the financial condition of the Township and other relevant considerations.
- Benefit levels are determined by the prevailing benefit levels with other employers within relevant labor markers, including both cost and value of benefits, the financial condition of the Township and other relevant considerations, with consideration that deferred benefits should be crafted to encourage continued service by qualified employees.
- Each year Administration shall make recommendations to the Board during the budget process for changes in compensation levels based upon the financial condition of the Township, changes in cost of living, prevailing compensation levels for employees of other employers within relevant labor markets and other relevant considerations.
- Compensation shall be established in a manner, which is fiscally prudent and does not jeopardize either vital Township services or the Township's financial well-being.
- Compensation is under the authority of the Board, and shall be annually reviewed and established by the Board.

- Compensation packages were reviewed by the Township Compensation Packet Subcommittee and presented to the Township Board at the November 2, 2015 meeting.

Added 11/24/2015

Class of Employees and Benefit Eligibility

Township

Senior Leadership (Exempt)

- Senior Township Employees having Senior Financial and Leadership positions.
- Benefit Eligibility Requirement: Full Time over 30 hours weekly.
- Eligible for Township Group Health benefits – No premium copay requirements and includes optional coverage for spouse, dependents and adult dependents (age 18-26). Coverage for adult dependents (age 18-26) requires payment of portion of premium for such dependents by employee.
- Eligible for Township Group Life Insurance and AD&D coverage.
- Eligible for Township Group Long and Short Term Disability Insurance.

Salary & Hourly Employees

- Benefit Eligibility Requirement: Full Time having a regular weekly work schedule of 30 or more hours weekly.
- Eligible for Township Group Health benefits – No premium copay requirements and includes optional coverage for spouse, dependents and adult dependents (age 18-26). Coverage for adult dependents (age 18-26) requires payment of portion of premium for such dependents by employee.
- Eligible for Township Group Life Insurance and AD&D coverage.
- Eligible for Township Group Long and Short Term Disability Insurance.

Full Time Employee is defined as having a regular weekly work schedule of 30 or more hours weekly. Eligible for Benefits.

Part Time Employee is defined as having a weekly work schedule of less than 30 hours weekly / 120 hours monthly. Not Eligible for Benefits.

Fire & Public Safety

Fire Chief

- Not Eligible for Township Group Health Benefits.
- Eligible for Township Group Life Insurance and AD&D coverage.
- Eligible for Township Group Long and Short Term Disability Insurance.

Benefit Eligibility – Fire and Public Safety – Emergency Responders (Employees)

Full Time having a regular weekly work schedule of over 30 hours.

- Eligible for Township Group Health benefits – No premium copay requirements and includes optional coverage for spouse, dependents and adult dependents (age 18-26). Coverage for adult dependents (age 18-26) requires payment of portion of premium for such dependents by employee.
- Eligible for Township Group Life Insurance and AD&D coverage.
- Eligible for Township Group Long and Short Term Disability Insurance.

Part Time having a weekly work schedule of less than 30 hours and *Variable Work Hour Employee* – Employee who works non-routine hours weekly/monthly that varies from standard part time / Full time weekly / monthly work hours.

- Not eligible for Health Benefits.
- Eligible for Life Insurance w/AD&D Coverage for an occurrence in the line of duty
- Eligible for Disability Insurance for injury or illness received in the line of duty

Library

General Note: Library Policy, procedure, hours of operation, budget, compensation, and employee benefit eligibility is determined by the Library Board of Directors. Determination of Group Health & Welfare Benefits for Library employees is determined by the Library Board of Directors as follows:

Salary & Hourly Employees

Full Time is defined as having a regular weekly work schedule of 30 or more hours weekly.

- Eligible for Benefits.
- Eligible for Township Group Health benefits – No premium copay requirements and includes optional coverage for spouse, dependents and adult dependents (age 18-26).

Part Time is defined as having a weekly work schedule of less than 30 hours weekly/120 hours monthly.

- Not Eligible for Benefits.

Adopted by Township Board: 08-31-2015

Employee Welfare Benefits

The Township Board adopted the Ordinance and Ordinance Resolution entitled the “Charter Township of Comstock Employee Welfare Benefits Ordinance” on August 31, 2015; Ordinance No. 471 and Ordinance Resolution No. 472. The adopted version of each are available at the Township Office for inspection.

Benefits Program

The Township Board, by resolution, determined all employee welfare benefits programs offered to certain Township officers and employees, including, but not limited to: type, term and circumstance of health related benefits program; definition

and classes of officers and employees that are eligible for the programs; eligibility requirements; amounts expended by the Township for such benefits; formula, amounts and/or limitations on amounts to be deducted from officer and/or employee compensation for payment of premiums (or part of premiums); method for voluntary nonparticipation for officers and/or employees and any sums provided for voluntary nonparticipation; designation of responsible Township personnel.

Annual Elections

The Township Board shall review the employee welfare related benefit programs and determine if any changes are to be made as least thirty days prior to the next welfare benefit plan year.

Ratification

The Township ratifies and confirms the validity of all employee welfare related programs in existence on the adoption of this Ordinance.

Authority to Modify or Terminate Programs

The Township Board has the authority to, by resolution, modify or terminate any employee welfare benefit program at any future time as may be needed or desired to conform with applicable federal and state law or as the Township Board may determine in its sole discretion.

Adopted by Township Board: 08-31-2015

The Township also recognizes all employee rights and responsibilities under the Family and Medical Leave Act (FMLA). Township policy regarding additional benefits, such as Military Leave and Nursing Mothers, are further outlined in detail in the Township's Employee Handbook.

Employer-Offered Insurance

As approved by the Township Board. The Township provides group carrier health, dental, and vision insurance plans to all full-time employees. The Township pays for Employee and employee dependent care coverage. Insurance will be available to the employee and his/her dependents following completion of a ninety (90) day probationary period or during the open enrollment period. At that time the Employee may elect coverage or in lieu of the health insurance benefits, receive a month payment.

Revised by Township Board: 08-31-2015

Employee's dependents shall be defined as the employee's spouse, children, and step-children. The Township shall not pay for family continuation coverage. Coverage for adult dependents (age 18-26) requires payment of portion of premium for such dependents by employee.

Revised by Township Board: 08-31-2015

As a result of termination, reduction in work hours, injury or illness or in the event that an employee is on a military, jury duty or other leave of absence, an employee may be eligible to continue the Township's group coverage by paying a monthly premium. If the employee satisfies eligibility requirements for coverage continuation and is terminated, has his/her work hours reduced, is on a leave of absence for a work-related injury or illness, is on an approved military leave or is on an approved jury duty leave, the Township will continue its contribution for one month. For continuation of coverage after that point in time, the employee is responsible for the full payment of the premium.

The Township will follow the guidelines set forth in Federal Family and Medical Leave Act (FMLA) situations addressed in the FMLA act.

Employees are urged to consult the insurance summary plan description for details of the plan benefits. The plan document controls payment of any benefits.

Group insurance is an employee benefit in which an employee is not required to enroll. There will be no increase in wages if an employee waives coverage. However, employees may receive compensation in lieu of health insurance as determined by the Township Board. For the 2016 calendar year each Township employee who selects "in lieu" of payment will receive 35% of that employee's annual health insurance premium. Payment will be made after employee signs the waiver request and proof of insurance is completed.

Revised by Township Board: 08-31-2015

Deferred Compensation

The Township Board adopted the Ordinance and Ordinance Resolution entitled the "Charter Township of Comstock Deferred Compensation Ordinance", on August 31, 2015; Ordinance No. 471 and Ordinance Resolution No. 472. The adopted version of each are available at the Township Office for inspection.

Deferred Compensation Plan

The Charter Township of Comstock establishes a deferred compensation plan under which an officer or employee may be eligible to defer compensation to a plan, the purpose of which shall be for providing future additional income for said officer or employee and for deferring federal and state income tax liability from said deferred compensation to the time of receipt.

Plan Terms

The Township Board shall, by resolution, determine the terms of the plan which shall include, but is not limited to: definition of employee and officers eligible to participate; requirements for eligibility and enrollment in plan; formula, percentage share,

amounts or limitation on amounts of compensation eligible employees or officers may elect to defer under the plan.

Tax Exemption

The plans provided for shall comply with Section 457 of the Internal Revenue Code of 1986, as amended, pertaining to deferred compensation. Any participant compensation deferred under the plan is intended to not be taxable until actually received. Any plan provision that results in the taxability prior to receipt of deferred compensation shall be deemed null and void. While it is the intent that all plans established hereunder result in deferment of federal and Michigan income tax for compensation deferred under the plan(s), the Township does not give a guarantee to any participant or beneficiary as to the non-taxability and the Township assumes no responsibility in the event of adverse tax consequences. Any plan provisions which are contrary to the Internal Revenue Code sections or regulations shall be deemed to be superseded by such sections or regulations.

Prior Inconsistent Ordinances

Any ordinances or parts of ordinances that are inconsistent with this ordinance shall be repealed and shall be of no further force or effect. The validity of deferred compensation made under a previous plan shall not be affected by this ordinance, but previously executed agreements for deferring compensation shall be subject to the terms of this ordinance. The Township ratifies the validity of all Township deferred compensation plans in existence on adoption of this ordinance.

The full text of the Comstock Charter Township Ordinances are on file in the Office of the Township Clerk.

Adopted by Township Board: 08-31-2015

Opt-Out

The Township Board adopted the following Opt-Out Resolution:

WHEREAS, MCA 15.586(1), BEING Section 8(1) of P.A. 152 of 2011, states that "By a 2/3 vote of its governing body each year, a local unit of government may exempt itself from the requirements of this act for the next succeeding year"; and

WHEREAS, the Township Board desires to exempt the Township from the requirements of the Act for the year 2016;

NOW THEREFORE, it is resolved that:

1. The Township hereby exercises its option under MCL 15.586(1) and exempts itself from the requirements of P.A. 152 of 211 for the year 2016.

2. A copy of the Resolution shall be forwarded to the appropriate State agency(ies) as necessary.

Adopted by Township Board: 08-31-2015

Unemployment Compensation

The Township complies with the requirements of the Michigan Unemployment Compensation Act.

All employees who are terminated may apply for unemployment compensation at the Michigan Employment Security Commission office. To be eligible, an employee must have met certain requirements set by the State of Michigan. Current information regarding eligibility for unemployment compensation is available at the nearest M.E.S.C. office.

The M.E.S.C. office will determine the amount and eligibility for unemployment compensation.

Workers' Compensation

The Township will provide workers' compensation, a type of accident and injury insurance, which compensates an employee for lost time, medical expenses, and loss of life or dismemberment from an injury arising out of or in the course of work. Employees must report any accident or injury immediately to his/her supervisor or the Township Supervisor, Clerk or Treasurer so that the necessary paperwork may be completed.

Pension Plan

Employees shall be eligible to participate in the Pension Plan as outlined in Ordinance Number 319 as adopted on June 7, 1993, and amended as necessary, the Comstock Township Board. The Township Board shall determine the amounts paid to the employee's pension fund.

Revised: October 19, 2015

Vacation

Vacation time shall be granted on the following schedule:

<u>Length of Service</u>	<u>Vacation Time</u>
Upon completion of twelve Months of continuous service	40 hours
Upon completion of two through Four years of continuous service	80 hours
Upon completion of five through Fourteen years of continuous service	120 hours

Upon completion of fifteen or more
years of continuous service

160 hours

Vacation pay shall be computed at the employee's regular straight time hourly rate, exclusive of all premium pay.

Vacation time is not cumulative and must be used within the twelve month period following the accrual. For example, after twelve months of continuous service, the employee is entitled to 40 hours vacation time. That vacation time must be used within the twelve months following the employee's first anniversary date.

Sick Leave

Beginning January 1 of each year and except as modified herein, all full-time employees of the Township shall be eligible for eighty hours of sick leave time for that calendar year.

Sick leave shall be paid at the employee's regular straight time hourly rate of pay. Sick leave shall be paid in the pay period in which the illness occurs.

Unused sick time accrued after December 31, 1989, may be accumulated by active full-time employees up to a maximum of 480 hours. Upon termination of employment, an employee who has been continuously employed full-time by the Township for a period of at least ten but less than fifteen years shall be entitled to compensation equivalent to 25% of the employee's accumulated sick leave time. An employee who has been continuously employed by the Township for fifteen or more years shall be entitled at termination of employment to compensation equivalent to 50% of the employee's accumulate sick leave time. An employee who has been continuously employed full-time by the Township for less than ten years at termination of employment shall not be entitled to any compensation for the employees accumulated sick leave time.

Worker's compensation and disability benefits received by a full-time Township employee may be supplemented by the employee's accumulated sick leave time to equal the employee's regular salary.

Personal Leave Days

Each full-time employee who has successfully completed his/her initial period of probation shall be entitled to sixteen (16) hours of personal leave time per calendar year. Personal leave time is not cumulative and must be used within the calendar year in which it accrued.

Funeral Leave Policy

We have taken into consideration the personal needs that arise from the death of an **immediate** family member. You will be allowed leave up to three days with full pay until and including the day of the funeral. If the funeral is more than two hundred (200) miles from Comstock Township, the employee may be granted an additional calendar day off, without pay, for the purpose of attending the funeral. Funeral leave pay will not be granted to employees attending a funeral during periods when, for other reasons, they are not at work, such as vacation, holidays, and illness. Employees must attend the funeral to be eligible for the bereavement leave pay.

Immediate family means father, mother, spouse, child, sister, brother, mother-in-law, father-in-law, brother-in-law, sister-in-law, grandparents, or any relative who lives with the employee.

Jury Duty

While it is the duty of every citizen to serve on a jury when called, the Township recognizes that this often means the loss of income. The Township pays the difference between the jury pay and regular wages for days when you are unable to report to work because of jury service.

PAYROLL ADMINISTRATION AND TIME KEEPING

Township Board Adopted: 03-02-15

The Township shall comply with Michigan wage and hour laws that regulate the method of payment of wages, the payment of wages upon termination of employment, allowable deductions, income tax withholding and payment of employment taxes, wage garnishments, recordkeeping and maintenance of payroll records.

Deductions and Withholding

The township shall comply with federal and state laws regarding income tax and Social Security deductions. All voluntary deductions shall be authorized in writing.

The township shall make appropriate deductions to satisfy any court orders for garnishments or for child or spousal support orders.

Pay Advances

Pay advances shall not be authorized under any circumstances.

Payment on Termination

An employee who voluntarily terminates employment will be paid all wages earned on the next regularly scheduled payday.

Discharged employees will be paid all wages earned on the next regularly scheduled payday.

Payroll Changes

A payroll change (e.g., setting or changing compensation, and deductions or withholdings) shall be submitted to the Clerk's Office in writing. The documentation must be signed by the employee and the Township Supervisor.

A new employee shall complete the following:

- New Hire Reporting Form
- I-9 Form
- State of Michigan W-4 Form
- Federal W-4 Form
- Direct deposit authorization and any other voluntary deduction form

Pay Periods

The Township is required to keep accurate records of an employee's time worked to the nearest quarter hour. Pay periods will encompass a fourteen (14) day period, beginning on Sunday at 12:01 a.m. and continuing through the second Saturday at 12:00 midnight. Employees may only be paid one pay rate for the same time period; employees may not be paid two different pay rates during the exact same time.

Time Keeping

All completed time cards or compilation of hours for non-exempt employees shall be submitted to the Clerk's Office on alternate Mondays by 10:00 am. Time cards will be signed by both the employee and his/her immediate supervisor.

Departments such at the Library and Fire and Rescue Department may submit a compilation listing each non-exempt employee's hours. It may be requested that all documentation supporting the compilation also be submitted to the Clerk's Office.

Overtime Pay

Exempt employees, as defined by the Fair Labor Standards Act (FSLA), are not entitled to overtime pay. All non-exempt employees, as defined by FSLA, are entitled to overtime pay/comp-time for overtime hours worked. All overtime hours must be approved in

advance by the responsible Department Head. Overtime pay/comp-time will be calculated at the rate of time and one half the employee's regular rate for all hours worked in excess of 40 per week.

Pay Rates

The Township Board shall consider the pay rate and pay scale of each exempt and non-exempt employee on at least an annual basis. The Township Board shall consider and approve any deviations from the previously approved pay rates and pay scales.

At no time shall any employee in any department receive compensation of two different pay rates for the same time period. Example: An office staff person who is assigned to work at a precinct on Election Day shall not receive pay for both their regularly worked hours and be paid as a Precinct Inspector.

Payroll Problems

Employees shall immediately notify the Clerk's Office of any problems or errors on their paychecks. A written account of the problem and its resolution shall be created by the Clerk's Office, as soon as possible.

Should the payroll problem be identified by the Clerk's Office or a department head, the Township shall make any pay adjustments necessary. Pay adjustments can be made up to six-months prior to the date the discrepancy was identified.

OPERATING EXPENDITURE POLICIES

Mileage, Meals & Incidental Expenses Reimbursement

General Practices - Business Expense Reimbursement

Purpose: The Township will reimburse employees for all necessary and reasonable travel expenses related to the normal conduct of business. To administer uniform guidelines for reimbursement of business related travel and meals, the following policies and procedures have been established. While this policy provides many answers and useful guidance, it cannot address every possible situation. If you have any questions regarding the business nature and/or reimbursement of such expenses, check with your supervisor before you commit to spending any funds. The most useful guide to cost effective business travel is to spend money as if it were your own.

Auto Allowance/Mileage: Employees receive reimbursement for direct business mileage. Township employees will be reimbursed for mileage on their personal vehicles while performing Township business. The Township will utilize the federal mileage reimbursement amount as determined on the first day of the calendar year. In all cases, the employee will ensure that a Township vehicle is not available before using their own vehicle and charging mileage to the Township.

The use of a personal automobile for business related travel is only authorized if the automobile is covered by a current insurance policy with limits not less than \$300,000 for bodily injury and \$300,000 for property damage. Any damages, repair costs, and/or maintenance costs incurred by an employee in the use of their privately owned vehicle in conjunction with Township business is the sole responsibility of the employee.

Spouse's Travel: Travel expenses related to an employee's spouse are not reimbursable by the Township.

Lodging: The selection of overnight lodging should be guided by considerations of safety, quality and reasonableness of room rates. The Township Board may authorize lodging for employees attending a conference or work session. Employees or elected officials may be entitled to lodging expenses if the class or work session is more than 60 miles from the Township Hall and the class either begins before 8:00 a.m. or ends after 7:00 p.m.

Business Meals: Employees may be reimbursed for reasonable and actual expenses for meals incurred while on business trips away from their normal business hours. All original receipts must be included with the employee's travel and expense report. Any employee expense report received without the receipts will be returned to the employee. The Township Board may allocate a maximum \$35.00 per diem for meals when traveling in the State of Michigan and a maximum of \$50 per diem for meals

when traveling outside of the State of Michigan to any township official/employee while traveling. The Township Board may also allocate up to \$10 for one individual breakfast or lunch and up to \$15 for a dinner if only a portion of the workday is used.

Educational Assistance

Employees and elected officials are encouraged to expand their knowledge through periodicals, textbooks, and training classes. The employee's immediate supervisor may authorize any expenses for career development not exceeding \$500.00, while the Township Board may determine needs of career development expenses over \$500.00

Township Credit Card Use Resolution

WHEREAS, Public Act 266 of 1995 authorizes a Township to be a party to a credit card arrangement if the Township Board has adopted by resolution a written policy governing the control and use of credit cards, and

WHEREAS, the Comstock Charter Township Board deems that it is in the best interest of the township to make certain township financial transactions by using a credit card as described in the Act,

NOW THEREFORE BE IT RESOLVED, that the following policy shall govern the use of township credit cards:

- (a) The Clerk is responsible for issuing, accounting for, monitoring, retrieving and generally overseeing compliance with the township's credit card policy.
- (b) Township credit cards may be used only by an officer or employee of the township for the purchase of goods or services for the official business of the township.
- (c) Township officers and employees who use a Township credit card shall, as soon as possible, submit a copy of the vendor's credit card slip to the Clerk. If no credit card slip was obtained that described the transaction, the employee shall submit a signed memo that shows the name of vendor or entity from which goods or services were purchased, the date and the amount of the transaction, the official business that required the transaction, and the chart of account number indicating the line item to which the transaction is to be charged. All credit card slips shall include this information as well. The memo shall also include a statement why a credit card slip was not obtained and be signed by the employee's supervisor or by one of the administrative elected officials.
- (d) An official or employee who is issued a credit card is responsible for its protection and custody. If a credit card is lost or stolen, the Clerk shall be notified. The entity issuing the lost or stolen credit card shall be immediately notified to cancel the card.

- (e) An officer or employee issued a credit card shall return the credit card to the Clerk upon termination of his or her employment or service with the Township.
- (f) The Clerk shall maintain a list of all credit cards owned by the Township, along with the name of the officer and employee who has been issued the credit card, the credit limit established, the date issued, and the date returned. Each employee shall initial the list beside his or her name to indicate agreement that the credit card has been issued, and that the employee has received and read a copy of this policy. The Clerk shall review each credit card statement as soon as possible to ensure that transactions comply with this policy. Any transactions that appear on the statements that are not documented with a credit card slip or a signed voucher shall be immediately investigated. Transactions that do not appear to comply with this policy shall be reported to the Township Board.
- (g) The Township Board shall not approve a payment to the entity issuing the credit cards until all transactions have been verified, including the approval of all transaction invoices if issued.
- (h) The balance including interest due on an extension of credit under the credit card arrangement shall be paid for within not more than 60 days of the initial statement date.
- (i) Officers and employees who use a Township credit card in a manner contrary to this policy shall be subject to, one or more of the following disciplinary actions, in accordance with the Township's Policy and Procedure Manual:
 - 1. Verbal counseling
 - 2. Written reprimand
 - 3. Suspension
 - 4. Termination

And reimbursement to the Township for unauthorized expenditures.

This resolution was adopted by the Township Board and became effective September 1, 2012.

GENERAL FUND BUDGET

The combined operating budget totals \$4,720,846 and the budget is balanced. Revenues and fund balances for each of the separate six (6) operating funds are anticipated to meet or exceed projected expenditures.

<u>REVENUE SOURCES</u>	<u>AMOUNT</u>
Allocated Millage	\$ 1,007,234
Fund Administration Fees	43,800
Tax Administration Fees	202,089
State Revenue Sharing	1,181,773
Interest Earned on Deposits	8,000
Solid Waste Fees	17,500
Cemetery Fees	22,500
Park & Recreation Fees	126,500
Planning Commission Fees	14,000
Police Activity Fees	13,650
Cable TV Franchise Fees	115,000
Unclassified Fees	26,230
Right-of-Way Metro Fees	8,500
Revenue Total:	\$ 2,786,776

*Comstock Community Center Revenues of \$509,638 is included in individual revenue streams and is not an individual line item.

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**CHARTER TOWNSHIP OF COMSTOCK
KALAMAZOO COUNTY, MICHIGAN**

GENERAL FUND BUDGET RESOLUTION

WHEREAS, in accordance with law and statute provided the Township prepared a proposed budget for the operation and maintenance of the Township for the fiscal year commencing January 1, 2016, in the total amount of \$2,786,776 covering general fund estimated receipts and expenditures for said period; and

WHEREAS, in accordance with Michigan law, notice of public hearing on said proposed budget was published in the Kalamazoo Gazette; and

WHEREAS, a copy of such budget has been available for public inspection from the date of the publication of such notice until the date of said hearing; and was further available for such inspection at this hearing; and

WHEREAS, said hearing was held in accordance with notice and opportunity given to all present to be heard in the premises; and

WHEREAS, said general fund budget appears to be reasonable and proper in accordance with law and statute provided.

NOW, THEREFORE, BE IT HEREBY RESOLVED as follows:

1. That the Township Board of the Charter Township of Comstock does hereby adopt and approve the budget, as attached hereto, incorporated herein, and made a part hereof, for the fiscal year of the Township commencing January 1, 2016.
2. That the Township Board of the Charter Township of Comstock does hereby adopt and approve that portion of the budget covering disbursements and expenses in the total amount of \$2,786,776 for the fiscal year commencing January 1, 2016.
3. That the Township Board of the Charter Township of Comstock does further hereby authorize the levy of 1.9764 mills of ad valorem taxes which shall become due December 1, 2015, for general operating purposes, including assistance to senior citizens.
4. That the Township Board of the Charter Township of Comstock does further approve that portion of the budget representing revenue sources in the total amount of \$ 2,786,776 which sources are as follows:

REVENUE SOURCE	AMOUNT
Allocated Millage	\$1,007,234
Fund Administration Fees	43,800
Tax Administration Fees	202,089
State Revenue Sharing	1,181,773
Interest Earned on Deposits	8,000
Solid Waste Fees	17,500
Cemetery Fees	22,500
Park & Recreation Fees	126,500
Planning Commission Fees	14,000
Police Activity Fees	13,650
Cable TV Franchise Fees	115,000
Unclassified Fees	26,230
Right-of-Way Metro Fees	8,500
Revenue Total:	\$2,786,776

5. That the Township Board of the Charter Township of Comstock hereby adopts and approves that portion of the budget represented as "Funds Carried Forward" in the amount of \$954,989. Potential available funds at the conclusion of said fiscal year commencing January 1, 2016 is expected to be \$954,989.

CERTIFICATE

I hereby certify that the foregoing constitutes a true and complete copy of the Resolution adopted at a Regular Meeting of the Charter Township of Comstock Board held at the Comstock Township Office on Monday, December 21, 2015; that said meeting was conducted and public notice of said meeting was given pursuant to and in full compliance with the Open Meetings Act, being 1976 PA 267; that a quorum of the Board was present and voted upon said Resolution as set forth in the minutes of said meeting which were kept and have been or will be made available as required by said Open Meetings Act.

Michelle R. Mohnney, Deputy Clerk
Charter Township of Comstock

**CHARTER TOWNSHIP OF COMSTOCK
KALAMAZOO COUNTY, MICHIGAN**

FIRE RESOLUTION

WHEREAS, in accordance with Michigan Public Act 33 of 1951, as amended, the Charter Township of Comstock Board estimated the total cost of fire protection within the Township for the fiscal year-commencing January 1, 2016, to be \$1,425,409; has determined that \$1,187,855 of said total expenditure is estimated for the operation and maintenance of such Township Fire Department, and that \$237,554, thereof is estimated for the capital expenses of said department; and

WHEREAS, said Board tentatively determined to defray a portion of the aforementioned estimated operation and maintenance expenses by the levy of 2.5000 mills, which will raise the sum of \$1,187,855 and to defray \$170,000, of the aforementioned capital expenses by the levy of an additional .5000 mills; and

WHEREAS, in accordance with the direction of the Township Board, the Supervisor and assessing officer has prepared an assessment roll showing such levy which has been on file with the Township Clerk for public examination; and

WHEREAS, in accordance with said public act, notice of a hearing on said estimated costs and expenses and the spread of such special assessment levy was published in the Kalamazoo Gazette; and

WHEREAS, in accordance with said notice, a hearing was held on the 7th day of December, 2015, and opportunity given to all persons present to be heard in the premises; and

WHEREAS, as a result of said hearing, said Township Board believes said estimated costs and expenses and the spread of such levy to be reasonable and proper and in accordance with law and statute provided.

NOW, THEREFORE, BE IT HEREBY RESOLVED that such special assessment roll and levy is hereby confirmed in the amount of \$1,425,409 (2.500 mills) for the operation and maintenance of the Comstock Fire Department and in the amount of \$237,554 (.50 mills) for capital expenditures and improvements and that total estimated costs and expenses of fire protection within the Comstock Township Fire Protection District for the fiscal year commencing January 1, 2016, in the amount of \$1,425,409, be hereby determined to be reasonable and proper as disclosed by the budget prepared and filed in support thereof.

CERTIFICATE

I hereby certify that the foregoing constitutes a true and complete copy of the Resolution adopted at a Regular Meeting of the Charter Township of Comstock Board held at the Comstock Township Office on Monday, December 21, 2015; that said meeting was conducted and public notice of said meeting was given pursuant to and in full compliance with the Open Meetings Act, being 1976 PA 267; that a quorum of the Board was present and voted upon said Resolution as set forth in the minutes of said meeting which were kept and have been or will be made available as required by said Open Meetings Act.

Michelle R. Mohney, Deputy Clerk
Charter Township of Comstock

**CHARTER TOWNSHIP OF COMSTOCK
KALAMAZOO COUNTY, MICHIGAN**

LIGHTING RESOLUTION

WHEREAS, the Township Board tentatively determined the amount to be assessed within the Comstock Charter Township Lighting District and the Supervisor made a special assessment roll covering all lands and premises benefited by lights within said district; and

WHEREAS, the Supervisor and assessing officer of the Township has prepared such roll disclosing a total levy of \$172,436 (.5000 mills) against the properties benefited within said district by lights therein and the information has been on file with the Township Clerk for public examination; and

WHEREAS, notice of a hearing on said assessment roll and levy was published in the Kalamazoo Gazette; and

WHEREAS, in accordance with said notice, a hearing was held on the 7th day of December, 2015, and opportunity given to all persons present to be heard in the premises; and

WHEREAS, said assessment roll appears to be reasonable and proper in accordance with law and statute provided; and

NOW, THEREFORE, BE IT HEREBY RESOLVED that the total estimated cost of Lighting the streets and highways within the Comstock Township Lighting District for the fiscal year commencing January 1, 2016 in the amount of \$224,000 be hereby determined to be reasonable and proper; and to assess the sum of \$172,436 (.5000 mills) against the properties benefited within said district as shown by the aforesaid assessment roll.

BE IT FURTHER RESOLVED that said assessment roll in the amount of \$172,436 for the fiscal year commencing January 1, 2016, be hereby confirmed.

CERTIFICATE

I hereby certify that the foregoing constitutes a true and complete copy of the Resolution adopted at a Regular Meeting of the Charter Township of Comstock Board held at the Comstock Township Office on Monday, December 21, 2015; said meeting was conducted and public notice of said meeting was given pursuant to and in full compliance with the Open Meetings Act, being 1976 PA 267; that a quorum of the Board was present and voted upon said Resolution as set forth in the minutes of said meeting which were kept and have been or will be made available as required by said Open Meetings Act.

Michelle R. Mohney, Deputy Clerk
Charter Township of Comstock

PROJECTED REVENUES FOR 2016

Taxable values on real property are up for a second straight year for 2016 and are expected continue rise as the economy recovers. Although a large amount of personal property was added in 2015, personal property is slightly down overall mainly due to the small parcel exemption as part of the 2014 personal property tax repeal. Over the next decade, industrial and commercial personal property will be phased out as part of the legislation. Beginning in 2015, the exemptions for real and personal property located in the renaissance zone at Midlink began to expire at a rate of 25% per tax year. Fiscal 2016 will reflect the first year of the expiring abatement. This will increase tax revenue each year until the exemptions are removed.

<u>Taxable Values: This Year vs Next Year</u>				
	<u>Fiscal 2016</u>	<u>Fiscal 2015</u>	<u>Difference</u>	<u>Percent Difference</u>
Real property	\$461,668,837	\$448,938,746	\$12,730,091	2.76%
Personal property	<u>80,293,953</u>	<u>81,765,993</u>	<u>(1,472,040)</u>	<u>(1.80%)</u>
All property	<u>\$541,962,790</u>	<u>\$530,704,739</u>	<u>\$11,258,051</u>	<u>2.08%</u>

<u>Five Year Taxable Value History</u>					
	<u>FY 2016</u>	<u>FY 2015</u>	<u>FY 2014</u>	<u>FY 2013</u>	<u>FY 2012</u>
Real property	\$461,668,837	\$448,938,746	\$444,896,182	\$450,105,765	\$458,478,822
Personal property	<u>80,293,953</u>	<u>81,765,993</u>	<u>83,210,309</u>	<u>86,551,281</u>	<u>98,045,067</u>
All property	<u>\$541,962,790</u>	<u>\$530,704,739</u>	<u>\$528,106,491</u>	<u>\$536,657,046</u>	<u>\$556,523,889</u>

The taxable value for 2016 could be reduced further by the December Board of Review and any Michigan Tax Tribunal Cases. To account for this possible reduction, the estimated property tax revenues for 2016 have been reduced by 1%.

<u>Estimated Tax Collection vs Previous Year Actual</u>				
	<u>Fiscal 2015</u>	<u>Fiscal 2015</u>	<u>Difference</u>	<u>Percent Difference</u>
<u>Township:</u>				
Collection period	\$ 480,596	\$ 455,726	\$ 24,870	5.17%
Delinquent	17,000	24,000	(7,000)	(29.17%)
<u>Senior Millage:</u>				
Collection period	492,638	233,682	258,956	52.57%
Delinquent	<u>17,000</u>	<u>12,000</u>	<u>5,000</u>	<u>29.41%</u>
Total collection	<u>\$ 1,007,234</u>	<u>\$ 725,408</u>	<u>\$ 281,826</u>	<u>27.98%</u>

Senior Millage revenues are up over 50% due to an additional 0.50 mills approved by voters in 2015.

Cable TV franchise fees are budgeted at \$115,000 for 2016 compared to \$108,000 for 2015. Franchise fees are expected to continue to rise as the economy recovers and subscribers add and expand services.

State revenue sharing is expected to be slightly lower higher for 2016 at \$1,181,773, down from \$1,182,501 in 2015. This number is based on sales tax collected by the State of Michigan and is distributed based on population. The Township also received funds from the City, Village, and Township Revenue Sharing program (CVTRS). These funds are received by municipalities that demonstrate financial transparency and fiscal responsibility.

Interest income was level in 2015. Overall rates remain at historic lows and are expected to slowly increase beginning in first quarter of 2016. As a result, the short term return on investments is very small but the five to ten year outlook is very good.

PROJECTED 2016 GENERAL FUND REVENUES – 101

GL NUMBER	DESCRIPTION	2014 ACTIVITY	2015 AMENDED BUDGET	2015 ACTIVITY THRU 12/31/15	2016 RECOMMENDED BUDGET	2016 BOARD APPROVED BUDGET
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Fund 101 - GENERAL FUND
ESTIMATED REVENUES
Dept 000

101-000-40200	ALLOCATED OPERATIN	437,658	689,408	637,295	973,234	973,234
101-000-40220	SERVICE FEE-PILT		330		330	330
101-000-41200	DELINQUENT REAL PR	35,443	36,000	31,912	34,000	34,000
101-000-41300	DELQ. PERSONAL PRO	1,517	1,000	487	1,000	1,000
101-000-41500	TRAILER PARK FEES	274	300	175	300	300
101-000-43700	IND. FACILITIES TA	2,000	1,500	2,000	2,000	2,000
101-000-44400	STATE REIMBURSEMEN	16,610	17,000	16,685	16,600	16,600
101-000-44500	INT. & PENALTY/LAT	3,830	4,000	4,029	4,000	4,000
101-000-44700	TAX ADMINISTRATION	186,544	188,835	193,742	202,089	202,089
101-000-46700	CABLE TV FRANCHISE	116,976	108,000	88,641	115,000	115,000
101-000-57400	STATE REVENUE SHAR	1,154,551	1,182,501	956,406	1,181,773	1,181,773
101-000-60700	ADM. FEES - OTHER	41,159	42,000	41,250	43,800	43,800
101-000-62600	UNCLASSIFIED SERVI	1,637	2,000	558	1,500	1,500
101-000-63500	LAND SPLIT APPLICA	375	500	1,775	500	500
101-000-64210	SALE OF FIXED ASSE	13,452		2,900		
101-000-66000	COURT ORDERED PAYM	71,910				
101-000-66500	INTEREST INCOME	11,675	8,000	6,756	8,000	8,000
101-000-68600	REFUNDS AND REBATE	863		34,465		
101-000-69900	APPROPRIATIONS TRA	1,000				
Totals for dept 000-		2,097,474	2,281,374	2,019,076	2,584,126	2,584,126

PROJECTED 2016 GENERAL FUND REVENUES (CONTINUED) - 101

GL NUMBER	DESCRIPTION	2014 ACTIVITY	2015 AMENDED BUDGET	2015 ACTIVITY THRU 12/31/15	2016 RECOMMENDED BUDGET	2016 BOARD APPROVED BUDGET
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**Fund 101 - GENERAL FUND
ESTIMATED REVENUES**

Dept 276-CEMETERY

101-276-63700	GRAVE OPENINGS & CLOSING	15,790	8,000	16,950	15,500	15,500
101-276-64000	FOUNDATIONS	6,270	1,700	4,251	3,000	3,000
101-276-64300	GRAVE SITE SALES	4,265	2,000	5,040	4,000	4,000
Totals for dept 276-CEMETERY		26,325	11,700	26,241	22,500	22,500

Dept 301-ORDINANCE DEPARTMENT

101-301-46400	LIQUOR LICENSE FEE	8,207	8,000	8,639	8,400	8,400
101-301-61800	DISTRICT COURT FEE	6,181	5,000	4,290	5,000	5,000
101-301-66100	PARKING TICKETS	3,545	1,000	235	250	250
Totals for dept 301-ORDINANCE DEPARTMENT		17,933	14,000	13,164	13,650	13,650

Dept 400-PLANNING COMMISSION

101-400-62200	PLANNING COMMISSION	21,425	13,000	10,050	10,000	10,000
101-400-62210	ZBA FEES	1,000	1,000	4,000	2,000	2,000
101-400-64500	ZONING COMPLIANCE	2,950	1,500	2,625	2,000	2,000
Totals for dept 400-PLANNING COMMISSION		25,375	15,500	16,675	14,000	14,000

Dept 446-ROADS & STREETS

101-446-46500	RIGHT-OF-WAY FEES	9,341	10,000	8,160	8,500	8,500
Totals for dept 446-ROADS & STREETS		9,341	10,000	8,160	8,500	8,500

Dept 526-TRANSFER STATION

101-526-64000	REVENUE FROM USE	16,049	10,000	14,540	13,500	13,500
101-526-64100	CARD FEES	3,850	2,500	5,850	4,000	4,000
Totals for dept 526-TRANSFER STATION		19,899	12,500	20,390	17,500	17,500

PROJECTED 2016 GENERAL FUND REVENUES (CONTINUED) – 101

PARKS AND RECREATION

The revenue sources for the parks and recreation department have been broken down into 3 categories, parks administration, softball/baseball, and Robert Morris Park.

Parks Administration includes two revenue sources for 2015; unclassified sales and Merrill Park pavilion rentals. Unclassified sales are revenue generated from groups that rent out green space at a park other than a specific pavilion rental. Example: a youth soccer group rents Green Meadow Park for a duration of the summer for soccer practices. Merrill Park pavilion rental is revenue generated from seasonal rentals from that pavilion.

Softball/Baseball revenue is broken down into 4 line items; concession sales, softball fees, baseball fees, and field rental fees. Concession sales are revenues from the sale of items at the concession stand within the complex and Robert Morris Park concession stand that is run by seasonal park staff. Softball fees are revenues generated from our summer and fall adult softball leagues, as well as our two senior leagues. Baseball Fees are revenues generated from our summer youth baseball league. Field rental fees are revenues generated from field rental for weekend tournaments, tryouts for other local organizations, and practice rentals.

Robert Morris Park consists of two revenue sources; pavilion rentals and park permit fees. Park permit fees are collected year round, day pass rate is \$5 per vehicle. Annual passes are \$20 for Comstock residents and \$35 for non- residents. Pavilion rentals revenues are generated from the two pavilions located at Robert Morris Park.

PROJECTED 2016 GENERAL FUND REVENUES (CONTINUED) – 101

GL NUMBER	DESCRIPTION	2014 ACTIVITY	2015 AMENDED BUDGET	2015 ACTIVITY THRU 12/31/15	2016 RECOMMENDED BUDGET	2016 BOARD APPROVED BUDGET
Fund 101 - GENERAL FUND						
ESTIMATED REVENUES						
Dept 750-PARKS ADMINISTRATION						
101-750-64200	UNCLASSIFIED SALES	6,688	500	160	500	500
101-750-64300	MERRILL PARK PAVILION RENTALS	1,130	1,000	770	1,000	1,000
101-750-65200	PARK PERMIT FEES	20				
Totals for dept 750-PARKS ADMINISTRATION		7,838	1,500	930	1,500	1,500
Dept 751-GRANT - PARKS						
101-751-55000	GRANT REVENUES	310				
Totals for dept 751-GRANT - PARKS		310				
Dept 752-SOFTBALL/BASEBALL						
101-752-62600	CONCESSIONS SALES	33,410	32,000	34,193	32,000	32,000
101-752-64201	SOFTBALL FEES	46,730	40,000	37,206	40,000	40,000
101-752-64202	BASEBALL FEES	12,421	13,000	14,150	13,000	13,000
101-752-64203	FIELD RENTAL FEES	11,802	10,000	23,663	10,000	10,000
Totals for dept 752-SOFTBALL/BASEBALL		104,363	95,000	109,212	95,000	95,000
Dept 753-ROBERT MORRIS PARK						
101-753-64200	RMP PAVILION RENTALS	1,750	2,000	1,844	2,000	2,000
101-753-65200	PARK PERMIT FEES	27,426	28,000	25,746	28,000	28,000
Totals for dept 753-ROBERT MORRIS PARK		29,176	30,000	27,590	30,000	30,000
TOTAL ESTIMATED REVENUES		2,338,034	2,471,574	2,241,438	2,786,776	2,786,776

PROJECTED EXPENSES FOR 2016

APPROPRIATIONS – 101

Expenses for miscellaneous bank service charges and other fees charged for fund transfers for all day to day accounting operations. Returned check fees collected are used to reimburse this account for the corresponding fee from the bank.

APPROPRIATIONS – 101

GL NUMBER	DESCRIPTION	2014 ACTIVITY	2015 AMENDED BUDGET	2015 ACTIVITY THRU 12/31/15	2016 RECOMMENDED BUDGET	2016 BOARD APPROVED BUDGET
APPROPRIATIONS						
Dept 000						
101-000-99200	BANK SERVICE CHARGES	931	100	1,627	1,000	1,000
101-000-99920	TRANSFER TO OTHER FUNDS	1,000				
Totals for dept 000-		1,931	100	1,627	1,000	1,000

TOTAL 2016 APPROPRIATIONS

TOTAL APPROPRIATIONS	2,025,968	2,605,490	2,202,780	2,786,776	2,786,776
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TOWNSHIP BOARD – 101

The Township Board is the legislative body of Township government. The Board of the Charter Township of Comstock consists of seven members, all of whom are elected for four-year terms. The Board consists of the Supervisor, Clerk, Treasurer and four Trustees.

The Township Board has the power to formally adopt the township budget after the required public hearing. Expenses in these line items include salaries of the Trustees, association dues, education and training costs for all Board members and Township staff, accounting, legal, engineering, and miscellaneous expenses.

Trustees

The position of Trustee in the Charter Township of Comstock has equal vote in legislative and administrative government decisions within the jurisdiction of the Township Board. Trustees, however are not delegated specific statutory duties and responsibilities. Because of Comstock's population, we have four (4) trustees elected to serve on the Board.

A Trustee is an individual placed in a position of public trust with fiduciary responsibilities to manage the affairs of the township for the best interests of the public. The Trustee has the responsibility to attend Township Board meetings and participate in decisions and deliberations.

Trustees are frequently given additional duties and responsibilities by Township Board action. They are not required to accept such responsibilities but, where possible, should be willing to do so for the best interests of the township. Such additional duties may include:

- serving on the Township Planning Commission
- serving on the Township Zoning Board of Appeals
- serving on the Board of Review

TOWNSHIP BOARD – 101

GL NUMBER	DESCRIPTION	2014 ACTIVITY	2015 AMENDED BUDGET	2015 ACTIVITY THRU 12/31/15	2016 RECOMMENDED BUDGET	2016 BOARD APPROVED BUDGET
Dept 101-TOWNSHIP BOARD						
101-101-70200	SALARIES/PER MTG -	18,440	21,836	19,705	21,836	21,836
101-101-70350	WAGES - OFFICE ASSISTANT	17,320	22,419	16,243	22,419	
101-101-71400	EMPLOYEE TAXES		2,162	6,370		
101-101-71500	FICA/MDCR	2,707	3,200	2,750	3,386	3,386
101-101-71700	LIFE INSURANCE	237				
101-101-71800	PENSION	1,559	3,200	2,562	2,888	2,888
101-101-72600	PRINTING & SUPPLIE	11,982	10,500	9,745	10,000	10,000
101-101-73000	POSTAGE	2,041	9,000	9,051	9,000	9,000
101-101-75000	PROMOTIONS & ADVER	5,200	5,500	5,133	6,000	6,000
101-101-80200	ACCOUNTING & AUDITING	36,040	29,870	29,870	31,000	31,000
101-101-80300	LEGAL FEES - GENER	107,241	73,972	48,425	65,000	65,000
101-101-80400	LEGAL FEES - MEETI	7,872	8,000	4,295	6,000	6,000
101-101-80500	ENGINEERING	2,103	11,000	10,542	6,000	6,000
101-101-81510	PROPERTY TAXES	1,891	500	(1,460)	500	500
101-101-82500	CONTRACTED SERVICES	1,005	6,950	5,082	2,500	2,500
101-101-85000	COMMUNICATIONS	4,907	4,500	4,666	6,800	6,300
101-101-86200	MILEAGE	2,630	3,500	2,551	3,500	3,500
101-101-90500	ORDINANCE BOOK UPD	30	2,000	1,121	2,000	1,700
101-101-91000	PROPERTY & LIABILITY INSURANCE	37,329	40,700	33,948	42,000	42,000
101-101-93000	EQUIPMENT MAINT. &	3,954	1,400	1,846	1,000	1,000
101-101-93200	VEHICLE MAINTENANCE	(1,484)				
101-101-95600	MISCELLANEOUS	6,062	300	(547)	300	300
101-101-96100	EDUCATIONAL EVENTS	11,559	15,000	15,629	15,000	15,000
101-101-96200	TOWNSHIP MEMBERSHIPS	6,646	7,290	7,290	7,500	7,500
101-101-96500	LEASED EQUIPMENT	5,194	6,050	6,059	5,525	5,525
101-101-99500	BUILDING ESCROW		15,000		15,000	
101-101-99900	TRANSFER TO COMMUN*		244,066	227,055	509,638	509,638

Totals for dept 101-TOWNSHIP BOARD

292,465

547,915

467,931

794,792

756,573

***This is a "pass through" line item expense**

TOWNSHIP SUPERVISOR – 171

Expenses include salaries and wages for both the Supervisor and the *Administrative Assistant, various insurances (life, health, disability), pension, office supplies, mileage and travel expenses, and miscellaneous expense.

The Supervisor is the elected chief executive of the Township. Duties and responsibilities include: chairman of the Township Board; sign/execute all contracts approved by the Board; direct the timely preparation of the Township budget; manage the budget after formal adoption by the board; oversee the property assessment activity.

Additional duties of a Charter Township Supervisor include, but may not be limited to seeing that all laws and Township ordinances are enforced; manage and supervisor all public improvements, works and undertakings of the Township; be in charge of the construction, repair and maintenance, lighting and cleaning of streets, sidewalks, bridges, pavements, sewers, and all public buildings or other property belonging to the Township; to prepare and administer the annual budget under policies formulated by the Township Board and keep the Board fully advised at all times as to the financial condition and needs of the Township; be responsible to the Township Board for the efficient administration of all departments of the Township government; and assume all the duties and responsibilities as personnel director of all Township employees or delegate such duties to some other officer or employee.

The duties of the Administrative Assistant to the Supervisor entails acting as secretary and assistant to the Township Supervisor with day to day operations and assists with preparation of the Township Board agenda packets. In addition, the Assistant aids the Township Zoning Administrator with zoning compliance applications, and regular and special meetings agenda packets for the Zoning Board and Planning Commission. He/she also provides assistance in answering general and zoning questions from incoming calls and visitors, or directs them to the appropriate staff member, and utilizes the Township's Global Information System (GIS).

TOWNSHIP SUPERVISOR – 171

GL NUMBER	DESCRIPTION	2014 ACTIVITY	2015 AMENDED BUDGET	2015 ACTIVITY THRU 12/31/15	2016 RECOMMENDED BUDGET	2016 BOARD APPROVED BUDGET
Dept 171-SUPERVISOR						
101-171-70200	SUPERVISOR SALARY	60,559	61,800	54,669	61,800	61,800
101-171-70210	IN LIEU OF HEALTH INSURANCE	19,542	10,802	11,882	6,867	6,867
101-171-70300	ADMIN ASS'T WAGES	40,565	41,198	36,398	41,198	41,198
101-171-71500	FICA/MDCR	9,188	7,880	7,876	7,880	7,880
101-171-71600	HOSPITALIZATION	17,254	18,501	16,928	18,819	18,819
101-171-71610	HEALTH SAVINGS ACCOUNT	5,000	5,000	5,000	5,000	5,000
101-171-71700	LIFE INSURANCE	388	320	311	388	388
101-171-71800	PENSION	13,179	13,390	13,383	13,390	13,390
101-171-72000	DISABILITY INSURANCE	1,779	1,716	1,631	2,001	2,001
Totals for dept 171-SUPERVISOR		167,454	160,607	148,078	157,343	157,343

Note: Gas & Oil (Mileage) expenses is NOT budgeted as the current Supervisor uses own vehicle and does not request reimbursement

TOWNSHIP CLERK - 191 & 215

Elections - 191

The "elections" function is supervised by the Township Clerk. The Township, by statute, must bear the expenses of all general elections, including wages paid to election inspectors, ballots and supplies, related mileage expenses, purchase and servicing of voting machines, printing election notices, postage, etc.

Clerk – 215

Expenses include salaries and wages for both the Clerk and the Deputy Clerk, various insurances (life, health, disability), pension, office supplies, and mileage and travel expenses.

The Township Clerk is an elected member of the Township Board. Duties include being custodian of all election material and equipment, township documents which include ordinances and minutes, contracts, accounting records, postings, and legal notices.

Also some additional of the duties of the Township Clerk are: appointed by the Township Board to the election commission for the Township; post public notices, special meeting notices, ordinances and proceedings when a statutes does not specify otherwise; in charge of voter registration within the Township and must keep appropriate voter registration records; record keeper of all township documents, including ordinances; prepare synopsis of minutes for the Township Board, and prepares annual financial (fiscal report).

The Deputy Clerk acts as secretary and assistant to the Township Clerk, accounts payable and receivable, election management and voter registration, payroll, cemetery management, plus front staff office duties assisting with phone calls and incoming visitors. In addition, the Deputy Clerk assists with the sale of Transfer Station cards and updates, and fills in for the Parks and Recreation Director by taking park reservations and selling of park passes for the Robert Morris Park.

Note: 2016 is a presidential election year, therefore, the budgeted amount is more.

TOWNSHIP CLERK ELECTIONS – 191

GL NUMBER	DESCRIPTION	2014 ACTIVITY	2015 AMENDED BUDGET	2015 ACTIVITY THRU 12/31/15	2016 RECOMMENDED BUDGET	2016 BOARD APPROVED BUDGET
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Dept 191-ELECTIONS

101-191-70200	WAGES	12,688		5,523	60,000	60,000
101-191-72600	PRINTING & SUPPLIE	6,123	3,000	3,966	7,000	6,500
101-191-73000	POSTAGE	1,516	3,000	(1,900)	7,500	7,500
101-191-93000	EQUIPMENT MAINTENANCE	790	894	815		
101-191-97000	CAPITAL OUTLAY			4,492		
Totals for dept 191-ELECTIONS		21,117	6,894	12,896	74,500	74,000

TOWNSHIP CLERK – 215

GL NUMBER	DESCRIPTION	2014 ACTIVITY	2015 AMENDED BUDGET	2015 ACTIVITY THRU 12/31/15	2016 RECOMMENDED BUDGET	2016 BOARD APPROVED BUDGET
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Dept 215-CLERK

101-215-70200	CLERK-SALARY	60,146	61,951	54,802	61,951	61,951
101-215-70210	IN LIEU OF HEALTH INSURANCE			460	5,517	5,517
101-215-70300	ADMIN ASS'T - WAGES	39,647	38,962	35,825	38,189	38,189
101-215-71500	FICA/MDCR	7,490	7,720	6,764	7,661	7,661
101-215-71600	HOSPITALIZATION	25,736	30,000	23,796	4,535	4,535
101-215-71610	HEALTH SAVINGS ACCOUNT	7,500	7,500	3,750	2,500	2,500
101-215-71700	LIFE INSURANCE	669	689	383	408	408
101-215-71800	PENSION	13,019	13,119	11,524	13,018	13,018
101-215-72000	DISABILITY INSURANCE	1,757	1,809	1,232	1,200	1,200
101-215-82500	CONTRACTED SERVICE	210	400	175	400	300
101-215-90000	LEGAL NOTICES	5,712	7,500	2,674	7,000	7,000
101-215-90500	ORDINANCE BOOK UPDATES	1,358	2,000	834	2,000	2,000
Totals for dept 215-CLERK		163,244	171,650	142,219	144,379	144,279

BOARD OF REVIEW – 247

The Township Board of Review (BOR) consists of three members appointed by the Township Board for a two-year term that begins on January 1 of each odd-numbered year. The Board of Review members must be qualified electors, land owners and tax payers. The Township Board also appoints an alternate. They meet on the Tuesday following the first Monday in March to review and examine the property assessment roll made by the Assessor. In addition they also meet in July and December of each year.

Board of Review members receive a current stipend of \$101.00 for each meeting, and expenses include FICA tax and publication of legal notices.

BOARD OF REVIEW – 247

GL NUMBER	DESCRIPTION	2014 ACTIVITY	2015 AMENDED BUDGET	2015 ACTIVITY THRU 12/31/15	2016 RECOMMENDED BUDGET	2016 BOARD APPROVED BUDGET
Dept 247-BOARD OF REVIEW						
101-247-70200	SARLAY - BOR	2,222	3,090	2,011	3,090	3,090
101-247-71500	FICA/MDCR	170	237	154	237	237
101-247-90000	LEGAL NOTICES	756	850	849	900	900
Totals for dept 247-BOARD OF REVIEW		3,148	4,177	3,014	4,227	4,227

TOWNSHIP TREASURER – 253

Expenses include salaries and wages for both the Treasurer and the Deputy Treasurer, printing, postage and office supplies, and mileage and travel expenses.

The Township Treasurer is an elected member of the Township Board. Duties and responsibilities include being custodian of all monies and investments belonging to the township, recording cash and investments and funds to where they belong, collecting and distributing annual property tax levies and investing surplus funds in accordance with township policy.

In addition, by statute, the Treasurer is required to receive and take charge of all funds belonging to the Township or which are required by law to be paid into the Township treasury, and to pay over and account for the funds according to law or Township Board decision. The Treasurer is the Township's agent for collecting taxes. Some other responsibilities of the Treasurer are: diligently maintain accurate records of all income, receipts and disbursements; promptly deposit all receipts in the Township depository or depositories and invest idle funds in proper savings accounts or government bonds; maintains a uniform system of accounting as promulgated by the State Treasurer; and the Charter Township Act places additional burden on the Treasurer to stay within the confines of the budget or amended appropriations.

The Deputy Treasurer is responsible for the custody, collection, recording of all property tax transactions, performs complex accounting duties, plus front staff office duties assisting with phone calls and incoming visitors.

In addition, the Deputy Treasurer assists with processing of water and sewer connection applications and ordinance enforcement tickets, sale of Transfer Station cards and updates, and fills in for the Parks and Recreation Director by taking park reservations and selling of park passes for the Robert Morris Park.

TOWNSHIP TREASURER – 253

GL NUMBER	DESCRIPTION	2014 ACTIVITY	2015 AMENDED BUDGET	2015 ACTIVITY THRU 12/31/15	2016 RECOMMENDED BUDGET	2016 BOARD APPROVED BUDGET
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Dept 253-TREASURER

101-253-70200	TREASURER - SALARY	55,000	56,650	50,114	56,650	56,650
101-253-70210	IN LIEU OF HEALTH INSURANCE	20,101	10,802	11,882	5,560	5,560
101-253-70300	WAGES - ADMINISTRATION	39,323	38,199	35,642	38,199	38,199
101-253-71500	FICA/MDCR	8,617	7,256	7,348	7,250	7,250
101-253-71600	HOSPITALIZATION	18,071	11,503	10,658	11,309	11,309
101-253-71610	HEALTH SAVINGS ACCOUNT	4,563	5,000	5,000	5,000	5,000
101-253-71700	LIFE INSURANCE	136	143	140	143	143
101-253-71800	PENSION	12,347	12,320	12,693	12,320	12,320
101-253-72000	DISABILITY INSURANCE	1,663	1,713	1,524	1,713	1,713
101-253-72600	PRINTING & SUPPLIES	4,060	5,500	3,174	6,000	6,000
101-253-73000	POSTAGE	6,798	6,000	2,969	6,000	6,000
Totals for dept 253-TREASURER		170,679	155,086	141,144	150,144	150,144

TOWNSHIP ASSESSOR – 209

Expenses include salaries and wages for the Township Assessor, full time assistant assessor, and summer intern, maps and supplies, printing of assessment rolls, mileage and travel, and any miscellaneous expenses which is part of the 20% annual inspection.

The Assessor is appointed by the Township Board and serves at the pleasure of the Board. This individual must be certified at the required state level. Responsibilities include annual assessment of all real and personal property of the unit, maintenance of a property assessment record, preparation of assessment and tax rolls, and certification of tax rolls. The Township's Assessor is a contracted employee position.

Duties of the Assessor's Assistant include processing of Property Transfer, Homestead Affidavits and deeds, residential appraisals, taxpayer assistance (both by phone and in person), and maintenance of record (property cards), both paper and electronic.

Duties of the Assessor's Summer Assistant includes on-going residential appraisals, updating, and maintenance of electronic record (property) cards.

TOWNSHIP ASSESSOR - 209

GL NUMBER	DESCRIPTION	2014 ACTIVITY	2015 AMENDED BUDGET	2015 ACTIVITY THRU 12/31/15	2016 RECOMMENDED BUDGET	2016 BOARD APPROVED BUDGET
Dept 209-ASSESSOR						
101-209-70200	SALARY- ASSESSOR	56,925	56,650	48,722	60,000	60,000
101-209-70300	WAGES-ASSISTANT ASSESSOR	8,489	18,009	13,688	23,000	38,247
101-209-70400	WAGES-TEMPORARY STAFF	10,329	2,000	1,565		10,000
101-209-71500	FICA/MDCR	5,808	7,982	4,757	6,782	8,281
101-209-71600	HOSPITALIZATION			821	9,250	15,143
101-209-71610	HEALTH SAVINGS ACCOUNT				2,500	5,000
101-209-71700	LIFE INSURANCE			181	104	208
101-209-71800	PENSION			1,170	7,800	12,773
101-209-72000	DISABILITY INSURANCE				342	684
101-209-72600	PRINTING & SUPPLIES	1,457	2,585	2,536	3,000	3,000
101-209-73000	POSTAGE	3,330	2,550	2,400	2,550	2,550
101-209-73600	SPECIAL PROJECTS-GIS *	7,895	8,500	1,673	8,500	8,500
101-209-90100	EQUIPMENT		2,000		1,000	1,000
Totals for dept 209-ASSESSOR		94,233	100,276	77,513	124,828	165,386

*Special Projects – Pictometry is covered under this line item which the Township pays in three installments. We have contracted with the County for new aerials scheduled to be flown in the Spring of 2016.

COMPUTER/IT OPERATIONS – 258

This activity is used to account for “non-departmental” capital outlay improvements and equipment that benefits all departments. Expenses include outside consulting, communications, hardware and software maintenance, licensing, and workstation upgrades, and hardware/software server maintenance and upgrades.

On-going software and maintenance updating is required for the maintaining the cemetery and assessing property databases as well as the database within the ArcMap GIS (Global Information System).

COMPUTER/IT OPERATIONS – 258

GL NUMBER	DESCRIPTION	2014 ACTIVITY	2015 AMENDED BUDGET	2015 ACTIVITY THRU 12/31/15	2016 RECOMMENDED BUDGET	2016 BOARD APPROVED BUDGET
Dept 258-COMPUTER OPER						
101-258-72800	SOFTWARE ENHANCEMENTS				11,900	11,900
101-258-80600	OUTSIDE CONSULTANT	9,201	6,000	1,809		
101-258-82500	SOFTWARE CONTRACTS				23,235	23,235
101-258-85000	COMMUNICATIONS	2,236	2,400	5,760	2,600	2,600
101-258-93000	HARDWARE/SOFTWARE MAINTENANCE	22,025	36,500	33,793	17,000	17,000
101-258-97000	CAPITAL OUTLAY	5,812	7,500		8,500	7,500
101-258-97010	COMPUTER SYSTEM UPGRADES		10,250	10,231		
101-258-98500	COMPUTER RESERVE				3,000	3,000
Totals for dept 258-COMPUTER OPER		39,274	62,650	51,593	66,235	65,235

TOWNSHIP BUILDING – 265

The Township Building line items includes maintenance and up-keep for the Township hall, maintenance garage, transfer station, and all township grounds including three fire station locations, numerous parks, and other township-owned parcels. (Refer to list of Township Properties included in the Appendix)

Expenses include salaries and wages for one full time and up to four (4) seasonal personnel, insurances, contract service providers, custodial/maintenance supplies, large equipment purchases, and grounds keeping equipment maintenance.

TOWNSHIP BUILDING – 265

GL NUMBER	DESCRIPTION	2014 ACTIVITY	2015 AMENDED BUDGET	2015 ACTIVITY THRU 12/31/15	2016 RECOMMENDED BUDGET	2016 BOARD APPROVED BUDGET
Dept 265-TOWNSHIP BUILDING						
101-265-70200	MAINT CREW LEADER-SALARY	48,181	41,182	36,435	41,182	41,182
101-265-70300	WAGES-TEMPORARY	31,552				
101-265-70400	WAGES-PERMANENT/PART-TIME	7,625	555	553		
101-265-71500	FICA/MDCR	4,134	3,151	2,709	3,151	3,151
101-265-71600	HOSPITALIZATION	13,034	14,016	13,426	14,016	14,016
101-265-71610	HEALTH SAVINGS ACCOUNT	5,000	5,000		5,000	5,000
101-265-71700	LIFE INSURANCE	207	214	207	214	214
101-265-71800	PENSION	5,498	5,354	4,737	5,354	5,354
101-265-72000	DISABILITY INSURANCE	752	774	690	774	774
101-265-74000	CUSTODIAL SUPPLIES	1,040	900	666	900	900
101-265-75000	MAINTENANCE SUPPLIES	2,322	4,000	3,669	5,000	5,000
101-265-82500	CONTRACTED SERVICE	16,750	12,500	10,744	12,500	11,761
101-265-82510	CONTRACTED STAFF		63,458	31,812	63,458	63,458
101-265-85000	COMMUNICATIONS	775	1,899	1,539	2,089	2,089
101-265-86000	GAS & OIL	10,314	9,000	4,899	6,500	6,500
101-265-92000	ELECTRIC & NATURAL	15,469	15,450	11,469	15,450	15,450
101-265-92100	CITY WATER	1,136	1,000	1,145	1,500	1,500
101-265-93000	EQUIPMENT MAINT	4,721	7,500	4,388	7,500	7,500
101-265-93100	BUILDING MAINTENANCE	14,605	18,000	11,489	18,000	18,000
101-265-93200	VEHICLE MAINTENANCE	4,284	5,000	2,793	5,000	5,000
101-265-93800	GROUNDS MAINTENANCE	13,619	19,500	23,049	20,000	20,000
101-265-97000	CAPITAL OUTLAY - EQUIPMENT	8,699	8,699	8,699		
101-265-97100	CAPITAL OUTLAY-BUILDING		47,352	27,463	10,000	10,000
Totals for dept 265-TOWNSHIP BUILDING		209,717	284,504	202,581	237,588	236,849

CEMETERY – 276

The Township has two main cemeteries, Maple Grove and Comstock, one of which is almost full. Expenses include contracted services for foundation and burial opening and closing preparations plus the mowing of both cemeteries. Occasional software maintenance upgrades and an annual maintenance fee are required for maintaining the cemetery databases in the GIS (Geographic Information Systems).

CEMETERY – 276

GL NUMBER	DESCRIPTION	2014 ACTIVITY	2015 AMENDED BUDGET	2015 ACTIVITY THRU 12/31/15	2016 RECOMMENDED BUDGET	2016 BOARD APPROVED BUDGET
Dept 276-CEMETERY						
101-276-73600	SPECIAL PROJECT-GIS	110	3,240	3,454	500	500
101-276-82500	CONTRACTED SERVICES	14,230	54,622	49,573	20,000	20,000
101-276-82600	FOUNDATION EXPENSE	3,749	4,000	3,309	4,000	4,000
Totals for dept 276-CEMETERY		18,089	61,862	56,336	24,500	24,500

NEWSLETTER – 292

The Township is actively involved in preparing informational material, on a regular basis, for publishing in the local Comstock Communicator newsletter. Topics chosen for publication are ones of interest to township residents including boards and commission meeting dates, name and contact information of Township officials and staff, transfer station information, ordinance and tax information.

NEWSLETTER – 292

GL NUMBER	DESCRIPTION	2014 ACTIVITY	2015 AMENDED BUDGET	2015 ACTIVITY THRU 12/31/15	2016 RECOMMENDED BUDGET	2016 BOARD APPROVED BUDGET
Dept 292-NEWSLETTER						
101-292-90000	NEWSLETTER PUBLISHING	2,000	2,000	2,000	2,000	2,000
Totals for dept 292-NEWSLETTER		2,000	2,000	2,000	2,000	2,000

ORDINANCE DEPARTMENT – 301

Ordinance enforcement provides up to twenty-four (24) hours per week for ordinance enforcement. Expenses for this department include wages with no benefits, unsafe buildings and properties expenses, and vehicle maintenance. Benefits were discontinued as a cost-cutting measure for 2014 and continues into 2016.

Activity in this account also includes the Township's contract with the Kalamazoo County Sheriff Department for police services. The 2015 contract is for two (2) full time equivalent Deputies; Three Deputies were contracted in 2014. The shift schedule will be determined by 911 and local crime statistics.

ORDINANCE DEPARTMENT – 301

GL NUMBER	DESCRIPTION	2014 ACTIVITY	2015 AMENDED BUDGET	2015 ACTIVITY THRU 12/31/15	2016 RECOMMENDED BUDGET	2016 BOARD APPROVED BUDGET
Dept 301-ORDINANCE DEPARTMENT						
101-301-70200	ORD. OFFICER-WAGES	19,423	24,252	16,424	25,886	25,886
101-301-70300	HEARING OFFICER - DANGEROUS BLDG.	325	2,000	2,450	3,000	3,000
101-301-71500	FICA/MDCR	1,547	1,855	1,256	1,926	1,926
101-301-72600	PRINTING & SUPPLIES	1,755	1,500	458	1,500	1,500
101-301-80300	LEGAL FEES	2,375				
101-301-82500	CONTRACTED SERVICES	234,234	237,000	221,715	242,590	242,590
101-301-84100	UNSAFE PROPERTIES	19,627	33,000	24,310	33,000	33,000
101-301-86000	GAS & OIL	951	2,500	305	2,500	2,500
101-301-93200	VEHICLE MAINTENANCE	1,984	3,500	3,686	3,000	3,000
Totals for dept 301-ORDINANCE DEPARTMENT		282,221	305,607	270,604	313,402	313,402

PLANNING COMMISSION – 400

This activity, or cost center, is charged with costs related to the long-range planning function of the Township. In addition, beginning in 2015, the Township created a permanent, full-time position of Zoning Administrator.

Expenses include the Zoning Administrator's salary and benefits package, Planning Commission and Zoning Board of Appeals board members meeting stipend, legal notices, zoning ordinance and book updates, legal fees, and outsourced consultant's services (planning, zoning, engineering).

To offset expenses incurred during processing of various planning and zoning applications, the Township established an Escrow Account and Policy and Fees beginning in 2015.

Planning Commission and Zoning Board of Appeals members currently receive \$101.00 per meeting attended.

PLANNING COMMISSION – 400

GL NUMBER	DESCRIPTION	2014 ACTIVITY	2015 AMENDED BUDGET	2015 ACTIVITY THRU 12/31/15	2016 RECOMMENDED BUDGET	2016 BOARD APPROVED BUDGET
Dept 400-PLANNING COMMISSION						
101-400-70200	PC - SALARY/PER MEETING	18,786	12,000	12,215	18,000	18,000
101-400-70300	ZBA PER MEETING WAGES	404	4,000	2,843	4,000	4,000
101-400-70400	ZONING ADMINISTRATOR	13,698	52,276	45,905	63,654	63,654
101-400-71500	FICA/MDCR	2,516	4,947	4,664	6,553	6,553
101-400-71600	HOSPITALIZATION		7,092	4,582	9,686	9,686
101-400-71700	LIFE INSURANCE		800	67	750	750
101-400-71800	PENSION	1,362	6,500	5,749	8,275	8,275
101-400-72000	DISABILILTY INSURANCE		1,500	86	800	800
101-400-80300	LEGAL FEES	27,865	20,000	16,555	20,000	20,000
101-400-80600	OUTSIDE CONSULTANT	20,316	20,000	3,817	7,200	7,200
101-400-80610	MASTER PLAN DEVELOPMENT	1,113	45,000	42,436	5,000	5,000
101-400-80900	PLANNING & ZONING ESCROW			(6,744)		
101-400-90000	LEGAL NOTICES	8,409	7,500	7,231	7,500	7,500
101-400-90500	ZONING BOOK UPDATES	1,513	2,500		2,500	2,500
Totals for dept 400-PLANNING COMMISSION		95,982	184,115	139,406	153,918	153,918

ROADS & STREETS – 446

Funds allocated for Participation Funds (PAR) work under contracts with the Kalamazoo County Road Commission (KCRC) as well as assessments imposed by the Kalamazoo County Drain (KCDC) office are expensed under this activity.

The KCRC matches up to \$120,000.00 per year with township funds for secondary road improvements.

Pavement Surface Evaluation and Rating (PASER) is a tool to rate the current surface condition of roads. A presentation was provided to the Township Board on various occasions by the Road Commission of Kalamazoo County (RCKC) including June 1, 2015.

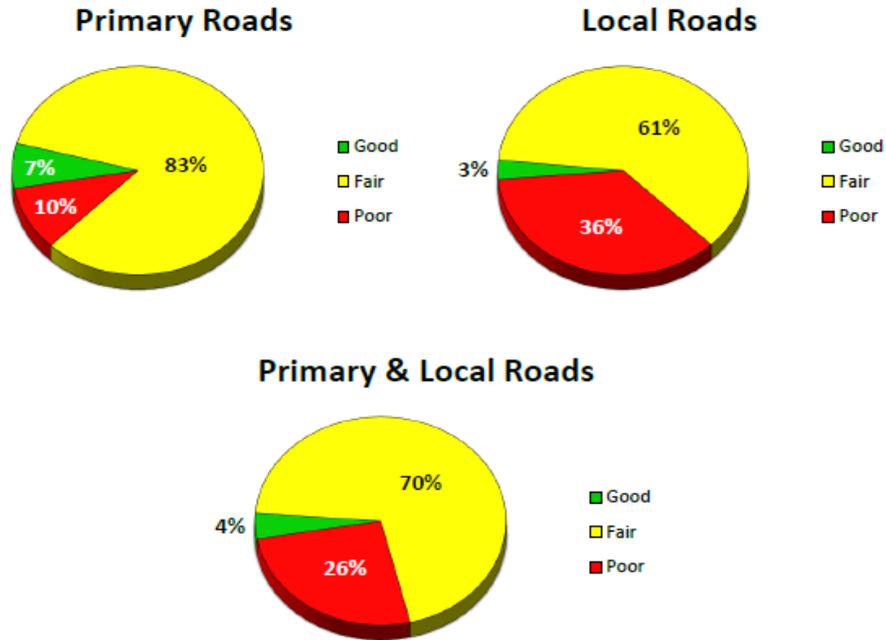
The RCKC rates the non-federal aid roads on a 3-year rotation in the County. Comstock Township roads were rated most recently in 2009 and 2013. As improvements are made to the road system or roads continue to age, the surface condition rating is adjusted based on the treatment and forecasted life of the pavement.

PASER Rating Information:

- **Good (10, 9, 8);** Pavement may show signs of aging, sound structural (routine maintenance treatments)
- **Fair (7, 6, 5);** Significant surface aging, distressed (preventive maintenance treatments)
- **Poor, Very Poor, Failed (4, 3, 2, 1);** Significant structural deficiencies (rehabilitation/reconstruction treatments)

Revised: October 19, 2015

**2015
Comstock Township Surface Rating Summary**



*Good (PASER rating ≥8), Fair (PASER rating = 7, 6, 5) & Poor (PASER rating ≤4)
PASER Data does not include gravel roads.

Primary Road Miles - 43.99

Local Road Miles - 74.76

A portion of the Road Commission of Kalamazoo County (RCKC) Capital Improvement Plan Ten Year Projection (now 2016-2024) and the PASER Ratings Map have been included in the Appendix. Revised: October 19, 2015

ROADS & STREETS – 446

GL NUMBER	DESCRIPTION	2014 ACTIVITY	2015 AMENDED BUDGET	2015 ACTIVITY THRU 12/31/15	2016 RECOMMENDED BUDGET	2016 BOARD APPROVED BUDGET
Dept 446-ROADS & STREETS						
101-446-82500	KCRC CONTRACTS	156,202	139,000	137,178	136,000	136,000
101-446-96700	DUE TO COUNTY DRAINS	7,428	3,350	4,722	5,873	5,873
Totals for dept 446-ROADS & STREETS		163,630	142,350	141,900	141,873	141,873

TRANSFER STATION – 526

The Townships Compactor and Transfer Station normally runs three days a week throughout the year with extended hours on Saturdays from April through November. Expenses associated with the Station include salaries and wages for one part time contracted staff services for collection of rubbish, tires, tree debris, equipment maintenance and utilities, and an annual contribution towards the Kalamazoo County Household Hazardous Waste Disposal facility.

In 2015 the Township provided a spring and fall curbside pickup. The Township will again provide a spring and fall curbside pickup for 2016 and as a result the hours of operation for the Transfer Station are subject to change.

TRANSFER STATION – 526

GL NUMBER	DESCRIPTION	2014 ACTIVITY	2015 AMENDED BUDGET	2015 ACTIVITY THRU 12/31/15	2016 RECOMMENDED BUDGET	2016 BOARD APPROVED BUDGET
Dept 526-TRANSFER STATION						
101-526-70200	OPERATOR - WAGES	11,482				
101-526-71500	FICA/MDCR	916				
101-526-74100	OPERATING SUPPLIES	730	2,250	2,192	2,500	2,500
101-526-82400	CONTRACTED STAFF		13,146	10,878	13,146	13,146
101-526-82500	CONTRACTED SERVICE	41,788	94,702	84,739	90,000	90,000
101-526-82510	CONTRACTED SERVICE - RECYCLING	1,585	1,500			
101-526-84000	HOUSEHOLD HAZARDOUS WASTE	10,106	10,815	7,827	11,140	11,140
101-526-85000	COMMUNICATIONS	549	500	545	500	500
101-526-92000	ELECTRIC & NATURAL	3,321	2,000	1,643	2,000	2,000
101-526-93000	EQUIPMENT MAINT	905				
Totals for dept 526-TRANSFER STATION		71,382	124,913	107,824	119,286	119,286

PARKS & RECREATION ADMINISTRATION - 750

Parks Administration

The Parks and Recreation Department has its own elected Board of Commissioners. Each year the Parks Commission reviews and adopts their budget and submits it to the Township Board for approval. The Parks Administration portion consists of the salary and wage expense, benefits for the Parks Director, mileage, postage, supplies, legal fees, outside consulting, educational events, equipment and building maintenance, and grounds improvements.

Also included is maintenance and up-keep for all township owned buildings and all grounds for thirteen Township parks, City and County-owned parks.

Park Commission Board members are paid \$90.00 per meeting attended.

The 2015 Budget has an increase of funds in the "Outside Consultant" and "Contracted Services" line items in preparation for the preliminary costs of obtaining a Michigan Department of Natural Resources (MDNR) grant for Merrill Park Improvements.

PARKS ADMINISTRATION – 750

GL NUMBER	DESCRIPTION	2014 ACTIVITY	2015 AMENDED BUDGET	2015 ACTIVITY THRU 12/31/15	2016 RECOMMENDED BUDGET	2016 BOARD APPROVED BUDGET
Dept 750-PARKS ADMINISTRATION						
101-750-70200	PARK COMM. SALARY	6,464	6,000	3,996	6,000	6,000
101-750-70300	SALARY - PARKS ADMINISTRATOR	42,642	41,400	37,722	43,922	43,922
101-750-71400	EMPLOYEE TAXES		1,000		1,000	1,000
101-750-71500	FICA/MDCR	3,757	3,627	3,184	3,627	3,627
101-750-71600	HOSPITALIZATION	6,060	4,100	3,892	4,100	4,100
101-750-71610	HEALTH SAVINGS ACCOUNT	2,500	2,500	2,500	2,500	2,500
101-750-71700	LIFE INSURANCE	60	308	60	308	308
101-750-71800	PENSION	5,543	5,382	4,904	5,382	5,382
101-750-72000	DISABILITY INSURANCE	769	722	690	722	722
101-750-73000	POSTAGE	322	100		100	100
101-750-74200	SUPPLIES	1,295	2,000	2,976	3,000	3,000
101-750-75000	PROMOTIONS		1,000		1,000	1,000
101-750-80300	LEGAL FEES	705	1,000	595	1,000	1,000
101-750-80600	OUTSIDE CONSULTANT	161	15,000		15,000	15,000
101-750-82500	CONTRACTED SERVICE	2,103	4,300	3,292	4,000	4,000
101-750-85000	COMMUNICATIONS	939	2,000	611	2,000	2,000
101-750-86000	GAS & OIL	672	2,000	184	2,000	2,000
101-750-86200	MILEAGE	113	300	115	300	300
101-750-91000	PROPERTY & LIABILITY INSURANCE	14,067	12,300	13,904	12,200	12,200
101-750-92000	ELECTRIC & GAS	3,327	2,300	2,703	2,500	2,500
101-750-93000	EQUIPMENT MAINT	1,118	1,000	756	1,000	1,000
101-750-93100	BUILDING MAINTENANCE	206	1,000	614	1,000	1,000
101-750-93200	VEHICLE MAINTENANCE	495	280	60	280	280
101-750-93800	PARK MAINT. AND SUPPLIES	6,668	28,000	24,736	3,000	3,000
101-750-96100	EDUCATIONAL EVENTS	2,833	3,700	3,449	4,500	4,500
101-750-97000	CAPITAL OUTLAY		10,000		10,000	10,000
101-750-97400	GROUND IMPROVEMENT	5,475	3,300	3,328	5,000	5,000
Totals for dept 750-PARKS ADMINISTRATION		108,294	154,619	114,271	135,441	135,441

SOFTBALL/BASEBALL – 752

The Parks and Recreation department has a separate cost center for tracking the softball and baseball program expenses. These expenses include salary and wages for the facility supervisor, concession supplies for Wenke Softball Complex and Robert Morris Park, league supplies, umpire fees, equipment maintenance, field maintenance and services such as garbage and electric. The revenues collected from the softball and baseball program cover the expenses for this program.

The “Equipment Maintenance” line item has an increase in funds to address the deterioration of the tractor and concession equipment.

The “Equipment Maintenance” line item has an increase in funds to address the deterioration of the tractor and concession equipment.

SOFTBALL/BASEBALL – 752

GL NUMBER	DESCRIPTION	2014 ACTIVITY	2015 AMENDED BUDGET	2015 ACTIVITY THRU 12/31/15	2016 RECOMMENDED BUDGET	2016 BOARD APPROVED BUDGET
Dept 752-SOFTBALL/BASEBALL						
101-752-70200	SALARY-FACILITIES SUPERVISOR	10,109	10,000	10,926	10,000	10,000
101-752-71500	FICA/MDCR	773	689	836	689	689
101-752-74200	SUPPLIES - CONCESSION	16,496	18,000	17,810	18,000	18,000
101-752-74400	SOFTBALL/BASEBALL LEAGUE SUPPLIES	3,074	3,000	4,192	3,000	3,000
101-752-82500	CONTRACTED SERVICE				1,000	1,000
101-752-82600	UMPIRE FEES	23,440	24,000	22,340	24,000	24,000
101-752-82700	SOFTBALL/BASEBALL UIC	3,500	3,500	3,500	3,500	3,500
101-752-86000	FUEL	370	400	325	400	400
101-752-92000	ELECTRIC & GAS	4,608	2,500	3,262	2,500	2,500
101-752-92800	GARBAGE SERVICE	1,412	1,500	1,919	1,500	1,500
101-752-93000	EQUIPMENT MAINT	936	2,350	2,471	3,000	3,000
101-752-93100	BUILDING MAINTENAN				1,000	1,000
101-752-99510	CAPITAL OUTLAY RESERVE		5,000		5,000	5,000
101-752-99900	FIELD MAINTENANCE	2,588	1,650	543	4,000	4,000
Totals for dept 752-SOFTBALL/BASEBALL		67,306	72,589	68,124	77,589	77,589

ROBERT MORRIS PARK – 753

The expenses pertaining to Robert Morris Park (RMP) activity include park staff wages, park building and grounds supplies, contracted services, fuel, garbage, electric, phone service, building maintenance, equipment maintenance and ground improvement.

The “Building Maintenance” line item has been increased of funds for remaining renovation costs associated with the old bathhouse.

ROBERT MORRIS PARK – 753

GL NUMBER	DESCRIPTION	2014 ACTIVITY	2015 AMENDED BUDGET	2015 ACTIVITY THRU 12/31/15	2016 RECOMMENDED BUDGET	2016 BOARD APPROVED BUDGET
Dept 753-ROBERT MORRIS PARK						
101-753-70200	WAGES - RMP STAFF	39,385	38,500	39,727	38,500	38,500
101-753-71500	FICA/MDCR	2,861	2,831	2,901	2,831	2,831
101-753-74200	SUPPLIES	3,035	3,500	3,437	3,500	3,500
101-753-82500	CONTRACTED SERVICES	2,532	2,000	1,982	2,000	2,000
101-753-85000	COMMUNICATIONS	475	745	627	700	700
101-753-86000	FUEL	534	400	159	400	400
101-753-92000	ELECTRIC & GAS	1,313	1,200	862	1,200	1,200
101-753-92800	GARBAGE SERVICE	636	600	1,016	600	600
101-753-93100	BUILDING MAINTENANCE	1,391	1,800	1,739	2,000	2,000
101-753-93200	EQUIPMENT MAINTENANCE	565	1,000	969	1,000	1,000
101-753-97400	GROUND IMPROVEMENT	1,006	1,000	300	1,000	1,000
101-753-99500	CAPITAL OUTLAY RESERVE		10,000		10,000	10,000
Totals for dept 753-ROBERT MORRIS PARK		53,733	63,576	53,719	63,731	63,731

FIRE & RESCUE – 206

The Comstock Township Fire and Rescue Department is staffed by two full time and 50 paid on-call firefighters. Firefighters are paid for each call, as well as training time. In 2014, the fire department responded to 1,379 calls for service. For 2014, the department is currently running a slightly higher call volume than 2013.

You continue see that a number of cost saving measures implemented in 2015 will remain in 2016 to help balance the Truck Maintenance Line Item that has continually seen overages. The implementation of the Emergency Services Fee Ordinance has helped alleviate the regular deficit seen in the Operating Line Item – Truck Maintenance.

The focus of training is on strengthening the Relief Duty Personnel Roster to help eliminate the occasional overtime seen as well as Chief Officer coverage. Hiring new personnel that have had previous training has allowed for a training program that will strengthen basic training subjects mandated by MIOSHA and NFPA.

The expenditures do continue to reflect a combination of cooperative efforts to minimize costs as well as provide services internally that have been, in the past, contracted to outside companies. The Fire Chief continues to look for opportunities that will minimize the need for contracted services and provide for a long term cost effective methods to operate more efficiently.

2016 FIRE & RESCUE OPERATING FUND – 206

GL NUMBER	DESCRIPTION	2014 ACTIVITY	2015 AMENDED BUDGET	2015 ACTIVITY THRU 12/31/15	2016 RECOMMENDED BUDGET	2016 BOARD APPROVED BUDGET
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Fund 206 - FIRE FUND OPERATING

ESTIMATED REVENUES

Dept 000

206-000-40300	OPERATING SPECIAL	1,051,061	1,067,731	989,621	1,187,855	1,187,855
206-000-41200	DELINQUENT REAL PR	57,294	55,000	54,043		
206-000-56700	Federal Grant - FE	327,463				
206-000-60700	INCIDENT RECOVERY FEES	5,076	5,000	9,327	10,000	10,000
206-000-60900	CELL TOWER FEES	16,356	16,234	13,976	17,000	17,000
206-000-64200	UNCLASSIFIED SALES	8,745		289	300	300
206-000-66500	INTEREST INCOME	8,221	5,000	3,071	5,000	5,000
206-000-67500	MEMORIAL CONTRIBUT	6,625	3,000	845		
Totals for dept 000-		1,480,841	1,151,965	1,071,172	1,220,155	1,220,155
TOTAL ESTIMATED REVENUES		1,480,841	1,151,965	1,071,172	1,220,155	1,220,155

2016 FIRE & RESCUE APPROPRIATIONS - 206

GL NUMBER	DESCRIPTION	2014 ACTIVITY	2015 AMENDED BUDGET	2015 ACTIVITY THRU 12/31/15	2016 RECOMMENDED BUDGET	2016 BOARD APPROVED BUDGET
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APPROPRIATIONS

Dept 000

206-000-70200	SALARY - FIRE CHIEF	65,000	66,950	68,584	101,879	101,879
206-000-70210	SALARY-DEPUTY CHIEF	9,528	14,078	12,439	15,392	15,392
206-000-70220	SALARY-ASSISTANT CHIEF	7,743	7,743	7,046	7,743	7,743
206-000-70300	WAGES - ON CALL PERSONNEL	200,817	175,000	127,108	165,000	165,000
206-000-70400	WAGES - RELIEF PERSONNEL	354,609	347,527	335,777	370,944	370,944
206-000-70500	WAGES - FIRE INSPECTOR	55,961	43,063	38,016	45,889	45,889
206-000-70510	PART-TIME FIRE PREVENTION	3,233	5,000	414	2,500	2,500
206-000-70600	WAGES -TRAINING	66,662	40,000	44,130	40,000	40,000
206-000-70700	WAGES -ADMIN ASSISTANT	36,644	18,511	16,774	22,913	22,913
206-000-70800	WAGES - HONOR GUARD	3,246			2,000	2,000
206-000-70900	WAGES -MECHANIC	8,294	10,680	8,653	8,000	8,000
206-000-71500	FICA/MDCR	23,517	25,581	18,225	20,043	20,043
206-000-71600	HOSPITALIZATION	20,373	17,416	6,361		
206-000-71700	LIFE INSURANCE	682	900	371	900	900
206-000-71800	PENSION	50,372	48,000	41,540	50,000	50,000
206-000-71900	DEFERRED ANNUITY	23,257	14,934	14,032	5,553	5,553
206-000-72000	DISABILITY INSURANCE	2,608	2,575	1,484	2,575	2,575
206-000-72100	EMPLOYEE ASSISTANCE PROGRAM	964	1,600	964	1,750	1,750
206-000-72600	PRINTING & SUPPLIE	2,987	3,000	1,129	3,000	3,000

2016 FIRE & RESCUE APPROPRIATIONS (CONTINUED) - 206

GL NUMBER	DESCRIPTION	2014 ACTIVITY	2015 AMENDED BUDGET	2015 ACTIVITY THRU 12/31/15	2016 RECOMMENDED BUDGET	2016 BOARD APPROVED BUDGET
206-000-73000	POSTAGE	210	200	153	200	200
206-000-73700	CLOTHING & BADGES	6,634	5,000	3,231	7,500	7,500
206-000-73800	PROTECTIVE CLOTHING	2,894	20,000	18,327	30,000	30,000
206-000-73910	LINEN SUPPLIES	3,259	2,500	1,627	1,500	1,500
206-000-74000	CUSTODIAL SUPPLIES	1,854	1,750	2,141	2,000	2,000
206-000-74100	OPERATING SUPPLIES	2,194	3,000	2,052	2,000	2,000
206-000-74200	EMS SUPPLIES	2,172	2,000	2,120	1,000	1,000
206-000-80300	LEGAL FEES	4,330	1,500	2,025	1,500	1,500
206-000-80600	I.T. SUPPORT	6,986	4,000	5,410	4,000	4,000
206-000-81500	ADMINISTRATIVE FEE	13,159	13,250	13,250	13,500	13,500
206-000-82400	CONTRACTED SERVICES	24,268	18,000	19,524	24,000	24,000
206-000-82500	FEDERAL GRANT FEES	599	250		250	250
206-000-83500	HEALTH & STRESS TESTS	8,985	10,000	12,095	10,000	10,000
206-000-85000	COMMUNICATIONS	5,541	5,000	5,762	6,000	6,000
206-000-85400	RADIO MAINTENANCE	1,029	10,000	5,686	16,000	16,000
206-000-86000	FUEL	24,318	16,000	12,235	13,300	13,300
206-000-91000	PROPERTY & LIABILITY INSURANCE	71,535	73,000	76,412	78,000	78,000
206-000-91100	INSURANCE - ON CALL		8,000	7,926	8,000	8,000
206-000-92000	ELECTRIC & NATURAL GAS	30,831	26,000	24,768	28,000	28,000
206-000-92100	CITY WATER	2,483	2,500	3,554	3,447	3,447
206-000-92800	GARBAGE SERVICE	729	700	438	700	700
206-000-92810	BIO-MEDICAL WASTE		200		200	200

2016 FIRE & RESCUE APPROPRIATIONS (CONTINUED) – 206

GL NUMBER	DESCRIPTION	2014 ACTIVITY	2015 AMENDED BUDGET	2015 ACTIVITY THRU 12/31/15	2016 RECOMMENDED BUDGET	2016 BOARD APPROVED BUDGET
206-000-93000	EQUIPMENT MAINT.	1,035	6,000	2,810	4,000	4,000
206-000-93100	BUILDING MAINTENANCE	6,921	4,000	4,160	5,000	5,000
206-000-93200	TRUCK MAINTENANCE	29,453	32,325	24,343	27,032	27,032
206-000-95800	FIRE PREVENTION	2,751	4,000	2,986	4,000	4,000
206-000-95900	ACADEMY AND OFFICE TRAINING	5,932	6,000	7,883	8,000	8,000
206-000-95910	TRAINING AIDES AND EQUIPMENT	1,194	2,000	671	1,000	1,000
206-000-96100	EDUCATION AND MEMBERSHIPS	6,324	5,000	3,495	7,000	7,000
206-000-96900	GRANT EXPENSES	350,870				
206-000-97500	BUILDING IMPROVEME	292			5,000	5,000
206-000-97700	FIRE & RESCUE EQUIPMENT	16,715	17,500	19,138	26,545	26,545
206-000-97800	EQUIPMENT-FIRE RADIOS	4,386	6,000	5,773	7,500	7,500
206-000-98000	COMPUTER EQUIPMENT	21,460	4,000	4,327	7,500	7,500
206-000-99200	BANK SERVICE CHARGES	1,384	434	263	400	400
Totals for dept 000-		1,599,224	1,152,667	1,037,632	1,220,155	1,220,155
TOTAL APPROPRIATIONS		1,599,224	1,152,667	1,037,632	1,220,155	1,220,155

2016 FIRE & RESCUE CAPITAL BUDGET - 401

GL NUMBER	DESCRIPTION	2014 ACTIVITY	2015 AMENDED BUDGET	2015 ACTIVITY THRU 12/31/15	2016 RECOMMENDED BUDGET	2016 BOARD APPROVED BUDGET
Fund 401 - FIRE CAPITAL FUND						
ESTIMATED REVENUES						
Dept 000						
401-000-40300	OPERATING SPECIAL	210,368	212,500	197,913	226,554	226,554
401-000-41200	DELINQUENT REAL PR	11,458	12,000	10,808	11,000	11,000
401-000-66500	INTEREST INCOME	15,537	6,000	7,940		
Totals for dept 000-		237,363	230,500	216,661	237,554	237,554
TOTAL ESTIMATED REVENUES		237,363	230,500	216,661	237,554	237,554

FIRE & RESCUE APPROPRIATIONS – 401

GL NUMBER	DESCRIPTION	2014 ACTIVITY	2015 AMENDED BUDGET	2015 ACTIVITY THRU 12/31/15	2016 RECOMMENDED BUDGET	2016 BOARD APPROVED BUDGET
APPROPRIATIONS						
Dept 000						
401-000-81500	ADMINISTRATIVE FEE	3,000	3,000	3,000		
401-000-97500	9-2 PAYMENTS	173,392	91,732	83,267	95,000	95,000
401-000-97520	BUILDING IMPROVEME	144,059		16,145	50,000	50,000
401-000-97700	FIRE & RESCUE EQUI	106,403		31,912	25,000	25,000
401-000-99000	PRINCIPAL	40,923				
401-000-99200	BANK SERVICE CHARGES	1,100				
401-000-99500	INTEREST	12,587				
401-000-99920	TRANSFER TO OTHER FUNDS	148,344				
Totals for dept 000-		629,808	94,732	134,324	170,000	170,000
TOTAL APPROPRIATIONS		629,808	94,732	134,324	170,000	170,000

STREET LIGHTING REVENUES – 219

Revenue for street lights is obtained under a Street Lights Special Assessment District and is billed on the Township's Winter Tax Bill. Parcels within a 300' radius of the light source (power pole, suspended, etc.) are assessed within this District.

A Street Light Committee was appointed by the Township Board to review areas within the Township that may need lights, need additional lighting, or repairs. As a result, the Committee compiled a prioritized "wish list" of street lights and submitted it to Consumers Energy to prepare cost estimates.

In 2014 and 2015, street lights were installed on Sprinkle Road from G Avenue to H Avenue. In 2016, the Sprinkle Road lights will be continued to East Main Street as well as several other lights near the business loop and South of I-94. This will make Sprinkle Road fully lit in the Township from North to South. As this is a major county road, the street light committee felt it was vital to have these lights installed.

2016 STREET LIGHTING REVENUES - 219

GL NUMBER	DESCRIPTION	2014 ACTIVITY	2015 AMENDED BUDGET	2015 ACTIVITY THRU 12/31/15	2016 RECOMMENDED BUDGET	2016 BOARD APPROVED BUDGET
Fund 219 - STREET LIGHTS						
ESTIMATED REVENUES						
Dept 000						
219-000-40300	OPERATING SPECIAL	185,930	164,518	142,138	164,436	164,436
219-000-41200	DELINQUENT REAL PR	9,905	10,000	8,232	8,000	8,000
219-000-66500	INTEREST INCOME	(49)		197	175	175
Totals for dept 000-		195,786	174,518	150,567	172,611	172,611
TOTAL ESTIMATED REVENUES		195,786	174,518	150,567	172,611	172,611

2016 STREET LIGHTING APPROPRIATIONS – 219

GL NUMBER	DESCRIPTION	2014 ACTIVITY	2015 AMENDED BUDGET	2015 ACTIVITY THRU 12/31/15	2016 RECOMMENDED BUDGET	2016 BOARD APPROVED BUDGET
APPROPRIATIONS						
Dept 000						
219-000-92600	PAYMENTS TO CONSUM	221,539	240,000	173,243	220,000	220,000
219-000-92800	NEW STREET LIGHTS	1,600	25,000	4,850	4,000	4,000
219-000-99200	BANK SERVICE CHARGES	1,483		94		
Totals for dept 000-		224,622	265,000	178,187	224,000	224,000
TOTAL APPROPRIATIONS		224,622	265,000	178,187	224,000	224,000

2016 LIBRARY FUND REVENUES AND APPROPRIATIONS – 271

GL NUMBER	DESCRIPTION	2014 ACTIVITY	2015 AMENDED BUDGET	2015 ACTIVITY THRU 12/31/15	2016 RECOMMENDED BUDGET	2016 BOARD APPROVED BUDGET
Fund 271 - LIBRARY FUND						
ESTIMATED REVENUES						
Dept 000						
271-000-40200	ALLOCATED OPERATIN	686,113	701,000	641,225	752,204	752,204
271-000-40210	RENAISSANCE REIMBU	54,530	23,000	60,741	23,000	23,000
271-000-40220	SERVICE FEE-PILT		450		450	450
271-000-41200	DELINQUENT REAL PR	34,104	22,500	32,108	22,500	22,500
271-000-41300	DELQ. PERSONAL PRO	1,194		490		
271-000-44500	INT. & PENALTY/LAT			2		
271-000-56600	STATE AID	8,755	6,500	8,747	6,500	6,500
271-000-60700	NON-RESIDENT FEES	210	140	245	100	100
271-000-62600	SALES	245	100	197	200	200
271-000-62700	PHOTOCOPIES	2,780	2,400	2,893	2,400	2,400
271-000-64700	BOOK SALES	1,630	1,200	1,502	1,000	1,000
271-000-65600	BOOK FINES	10,718	10,000	7,203	10,000	10,000
271-000-65700	PENAL FINES	30,435	28,000	33,408	28,000	28,000
271-000-66500	INTEREST INCOME	516	400	658	400	400
271-000-69000	MISCELLANEOUS DONA			250		
Totals for dept 000-		831,230	795,690	789,669	846,754	846,754
TOTAL ESTIMATED REVENUES		831,230	795,690	789,669	846,754	846,754
APPROPRIATIONS						
Dept 000						
271-000-99200	BANK SERVICE CHARGES	1,406	600	232	600	600
Totals for dept 000-		1,406	600	232	600	600

LIBRARY ADMINISTRATION APPROPRIATIONS – 790

GL NUMBER	DESCRIPTION	2014 ACTIVITY	2015 AMENDED BUDGET	2015 ACTIVITY THRU 12/31/15	2016 RECOMMENDED BUDGET	2016 BOARD APPROVED BUDGET
Dept 790-LIBRARY ADMINISTRATION						
271-790-70200	DIRECTORS - SALARY	53,520	57,400	50,777	58,835	58,835
271-790-71500	FICA/MDCR	3,539	4,392	3,789	4,600	4,600
271-790-71600	HOSPITALIZATION	14,211	20,975	18,063	22,000	22,000
271-790-71610	HEALTH SAVINGS ACCOUNT		6,000	6,000	6,000	6,000
271-790-71800	PENSION	6,118	7,462	6,601	7,650	7,650
271-790-72000	DISABILITY INSURAN	723	900	809	950	950
271-790-86200	MILEAGE	2,071	2,000	892	2,000	2,000
271-790-95600	MISCELLANEOUS	1,768	100	22	200	200
271-790-96100	CONFERENCE/MEMBERSHIPS	3,136	3,000	2,260	3,000	3,000
Totals for dept 790-LIBRARY ADMINISTRATION		85,086	102,229	89,213	105,235	105,235

LIBRARY LEGISLATION APPROPRIATIONS – 791

GL NUMBER	DESCRIPTION	2014 ACTIVITY	2015 AMENDED BUDGET	2015 ACTIVITY THRU 12/31/15	2016 RECOMMENDED BUDGET	2016 BOARD APPROVED BUDGET
Dept 791-LIBRARY LEGISLATION						
271-791-71500	FICA/MDCR	34	50			
271-791-80100	AUDITING FEES	(206)	2,300		1,900	1,900
271-791-80300	LEGAL FEES	1,123	8,500	2,380	4,000	4,000
271-791-82200	MEETING SECRETARY	450	600	310	1,000	1,000
271-791-86200	MILEAGE	1,038	2,500	1,563	3,000	3,000
271-791-88100	LIBRARY PROMOTION	1,148	1,500	1,005	2,000	2,000
271-791-95600	MISCELLANEOUS	209	380	413	300	300
271-791-96100	CONFERENCE/MEMBERSHIP	3,231	3,500	3,356	3,000	3,000
271-791-96300	SML COOPERATIVE		320		500	500
Totals for dept 791-LIBRARY LEGISLATION		7,027	19,650	9,027	15,700	15,700

LIBRARY ADULT SERVICES APPROPRIATIONS - 792

GL NUMBER	DESCRIPTION	2014 ACTIVITY	2015 AMENDED BUDGET	2015 ACTIVITY THRU 12/31/15	2016 RECOMMENDED BUDGET	2016 BOARD APPROVED BUDGET
Dept 792-LIBRARY ADULT SERVICES						
271-792-70200	SALARIES - LIBRARIANS	87,421	92,142	81,660	94,445	94,445
271-792-70210	IN LIEU OF HEALTH INSURANCE	13,685	15,200	13,556	15,713	15,713
271-792-70300	PART TIME STAFF	62,573	65,000	60,345	67,000	67,000
271-792-71300	WAGES-LIBRARY ASSOCIATE	60				
271-792-71500	FICA/MDCR	13,541	14,300	12,782	14,755	14,755
271-792-71600	HOSPITALIZATION	65	200	160	200	200
271-792-71800	PENSION	11,686	12,000	10,616	12,400	12,400
271-792-71900	DEFERRED ANNUITY	13,427	15,200	14,053	15,713	15,713
271-792-72000	DISABILITY INSURAN	1,615	1,700	1,480	2,000	2,000
271-792-72600	PRINTING & SUPPLIES	19	200	340	100	100
271-792-72700	PROGRAMS	4,497	3,800	1,750	5,000	5,000
271-792-86200	MILEAGE	1,530	3,300	1,727	3,300	3,300
271-792-96100	CONFERENCE/MEMBERSHIP	3,520	7,750	4,610	4,000	4,000
Totals for dept 792-LIBRARY ADULT SERVICES		213,639	230,792	203,079	234,626	234,626

LIBRARY BOOKS (793) & YOUTH SERVICES (794) APPROPRIATIONS

GL NUMBER	DESCRIPTION	2014 ACTIVITY	2015 AMENDED BUDGET	2015 ACTIVITY THRU 12/31/15	2016 RECOMMENDED BUDGET	2016 BOARD APPROVED BUDGET
Dept 793-LIBRARY BOOKS						
271-793-73100	ADULT'S BOOKS	60,025	45,200	41,227	50,000	50,000
271-793-73110	ADULT'S E-BOOKS		3,500	2,370	5,500	5,500
271-793-73300	CHILDREN'S BOOKS	24,316	21,500	21,868	26,000	26,000
271-793-73310	CHILDREN E-BOOKS		1,500	627	2,500	2,500
271-793-73400	MAGAZINES & PERIODICALS	7,097	4,000	3,810	4,000	4,000
271-793-73500	AUDIOVISUAL MATERIALS	7,765	6,000	4,958	7,000	7,000
271-793-73600	AV FOR CHILDREN	5,425	6,000	2,876	6,000	6,000
271-793-73700	ELECTRONIC INFORMATON SOURCES	2,707	2,500	1,542	3,000	3,000
Totals for dept 793-LIBRARY BOOKS			107,335	90,200	79,278	104,000
Dept 794-LIBRARY YOUTH SERVICES						
271-794-70300	WAGES-LIBRARIAN	37,829	37,100	27,214	40,975	40,975
271-794-70310	IN LIEU OF HEALTH INSURANCE	7,781	15,200	13,556	15,713	15,713
271-794-71500	FICA/MDCR	3,911	3,900	3,693	4,400	4,400
271-794-71600	HOSPITALIZATION	12,768				
271-794-71800	PENSION	4,523	5,200	3,538	5,330	5,330
271-794-72000	DISABILITY INSURANCE	441	800	730	1,200	1,200
271-794-72600	PRINTING & SUPPLIES	132	200	30	200	200
271-794-72700	PROGRAMS	9,524	9,000	7,857	10,000	10,000
271-794-86200	MILEAGE		1,500		1,500	1,500
271-794-96100	CONFERENCE/MEMBERSHIP	1,292	2,000	1,022	2,000	2,000
Totals for dept 794-LIBRARY YOUTH SERVICES			78,201	74,900	57,640	81,318

LIBRARY CLERICAL (795) & BUILDING (796) APPROPRIATIONS

GL NUMBER	DESCRIPTION	2014 ACTIVITY	2015 AMENDED BUDGET	2015 ACTIVITY THRU 12/31/15	2016 RECOMMENDED BUDGET	2016 BOARD APPROVED BUDGET
Dept 795-LIBRARY CLERICAL						
271-795-70300	WAGES- SUPPORT STAFF	136,066	139,750	119,199	148,000	148,000
271-795-71500	FICA/MDCR	10,506	10,800	9,119	11,322	11,322
271-795-71600	HOSPITALIZATION	7,801	11,475	9,696	10,425	10,425
271-795-71610	HEALTH SAVINGS ACCOUNT		2,500		2,500	2,500
271-795-71800	PENSION	4,656	4,800	4,221	4,900	4,900
271-795-72000	DISABILITY INSURANCE	664	700	629	800	800
271-795-72600	PRINTING & SUPPLIES	24,854	21,000	11,801	23,000	23,000
271-795-72800	COMPUTER SUPPLIES	2,705				
271-795-95600	POSTAGE	1,081	1,000	155	1,200	1,200
Totals for dept 795-LIBRARY CLERICAL		188,333	192,025	154,820	202,147	202,147
Dept 796-LIBRARY BUILDING						
271-796-74000	SUPPLIES	1,515	4,000	1,310	2,000	2,000
271-796-83100	SECURITY SYSTEMS	4,802	6,000	3,888	9,000	9,000
271-796-85000	COMMUNICATIONS	4,166	6,000	4,451	7,000	7,000
271-796-91000	PROPERTY & LIABILITY INSURANCE	11,570	13,000	11,762	12,000	12,000
271-796-92000	ELECTRIC & NATURAL	21,136	19,000	17,182	20,000	20,000
271-796-92100	CITY WATER	1,319	3,100	1,798	3,000	3,000
271-796-93100	BUILDING MAINTENANCE	32,726	20,000	18,795	12,000	12,000
271-796-93800	GROUNDS MAINTENANCE	800	500		2,500	2,500
271-796-99500	CAPITAL OUTLAY ESCROW		6,000			
Totals for dept 796-LIBRARY BUILDING		78,034	77,600	59,186	67,500	67,500

LIBRARY EQUIPMENT APPROPRIATIONS – 797

GL NUMBER	DESCRIPTION	2014 ACTIVITY	2015 AMENDED BUDGET	2015 ACTIVITY THRU 12/31/15	2016 RECOMMENDED BUDGET	2016 BOARD APPROVED BUDGET
Dept 797-LIBRARY EQUIPMENT						
271-797-93000	EQUIPMENT MAINTENACE	8,022	3,500	2,924	3,000	3,000
271-797-93100	BUILDING MAINTENAN	650		153		
271-797-93110	COMPUTER REPLACEMENT	6,836	1,500	42	1,500	1,500
271-797-93120	COMPUTER MAINTENANCE	4,438	3,000	21	3,000	3,000
271-797-93130	TECHNOLOGY		28,044	21,498	22,000	22,000
271-797-97010	CAPITAL OUTLAY	862	2,000	1,031	2,130	2,130
271-797-98000	ADULT DEPARTMENT	1,043	2,184	2,184	1,000	1,000
271-797-98010	YOUTH DEPARTMENT	100	1,000	456	1,000	1,000
Totals for dept 797-LIBRARY EQUIPMENT		21,951	41,228	28,309	33,630	33,630
TOTAL APPROPRIATIONS		781,012	829,224	680,784	844,756	844,756

REVOLVING WATER AND SEWER FUND REVENUE AND APPROPRIATIONS - 679

Comstock Township delinquent water and sewer customers will see past due amounts included in their 2015 Winter Tax bill.

USIC=Miss Dig was added to the 2015 budget due to the duties being transferred to the local jurisdictions.

The Township was awarded the SAW Grant and therefore a 10% match is required to be set aside as part of this grant. It is anticipated that this grant will cover a two year period from 2015 to 2017. Through October 2015, the Township has spent \$243,981.51 as part of the SAW Grant. The Township has been reimbursed \$219,583.36 from the State of Michigan.

In 2016, the Township is expected to spend \$467,019 and be reimbursed \$420,317.10. In 2017, the Township is expected to spend \$100,000 and be reimbursed \$90,000.

2016 REVOLVING WATER AND SEWER FUND REVENUES - 679

GL NUMBER	DESCRIPTION	2014 ACTIVITY	2015 AMENDED BUDGET	2015 ACTIVITY THRU 12/31/15	2016 RECOMMENDED BUDGET	2016 BOARD APPROVED BUDGET
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Fund 679 - WATER & SEWER FUND

ESTIMATED REVENUES

Dept 000

679-000-44700	TAX ADMINISTRATION	57,130	56,000	61,997	56,000	56,000
679-000-61500	WATER - TAP IN FEES	49,800	30,000	57,600	40,000	40,000
679-000-63000	PRINCIPAL-PRIVATE CONTRACTS	12,088	2,500	16,560	5,116	5,116
679-000-63100	SEWER FACILITY CHA	75,149	50,000	93,050	40,000	40,000
679-000-66500	INTEREST INCOME	12,946	8,000	8,058	8,000	8,000
679-000-66900	INTEREST-PRIVATE C	5,523	1,000	6,224	4,634	4,634
679-000-68100	DELINQUENT SPECIAL			2,932		
Totals for dept 000-		212,636	147,500	246,421	153,750	153,750

Dept 536-SAW GRANT

679-536-55000	GRANT REVENUES	28,840		184,121	150,000	150,000
Totals for dept 536-SAW GRANT		28,840		184,121	150,000	150,000

TOTAL ESTIMATED REVENUES

241,476	147,500	430,542	303,750	303,750
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REVOLVING WATER AND SEWER FUND APPROPRIATIONS - 679

GL NUMBER	DESCRIPTION	2014 ACTIVITY	2015 AMENDED BUDGET	2015 ACTIVITY THRU 12/31/15	2016 RECOMMENDED BUDGET	2016 BOARD APPROVED BUDGET
APPROPRIATIONS						
Dept 000						
679-000-80300	LEGAL FEES - GENER	1,339	500		500	500
679-000-80500	ENGINEERING	7,777	20,000	218,244	150,000	150,000
679-000-81500	ADMINISTRATIVE FEE	25,034	25,000	25,093	25,000	25,000
679-000-91000	PROPERTY & LIABILI	1,603	1,600	1,634	1,600	1,600
679-000-95600	MISCELLANEOUS			750		
679-000-96100	EDUCATIONAL CONFER			3,000		
679-000-96200	TOWNSHIP MEMBERSHI	24,764	25,000	29,764	25,000	25,000
679-000-96400	REFUNDS & REBATES			1,058		
679-000-96700	CONSTRUCTION COSTS	65,890	30,000	58,640	30,000	30,000
679-000-99200	BANK SERVICE CHARGES	1,000		79		
679-000-99920	TRANSFER TO OTHER FUNDS		37,487			
Totals for dept 000-		127,407	139,587	338,262	232,100	232,100
Dept 536-SAW GRANT						
679-536-80500	ENGINEERING	24,930				
Totals for dept 536-SAW GRANT		24,930				
TOTAL APPROPRIATIONS		152,337	139,587	338,262	232,100	232,100

APPENDIX A

ASSESSORS STATEMENT

The following information was included as an agenda item in the Township Board's packet on November 2, 2015.

To: Comstock Township Board Members

The attached is a schedule of the State of Michigan approved Federal Poverty Guidelines for 2016. These are submitted to you for approval before Dec. 31, 2015. These figures will be used as township guidelines for Poverty Exemptions granted in 2016 at the March Board of Review. The township asset test level is at \$15,000, which does not include the home, one vehicle or any pre-paid funeral arrangements

FEDERAL POVERTY GUIDELINES USED IN THE DETERMINATION OF POVERTY EXEMPTIONS FOR 2016

MCL 211.7u, which deals with poverty exemptions, was significantly altered by PA 390 of 1994 and was further amended by PA 620 of 2002.

Local governing bodies are required to adopt guidelines that set income levels for their poverty exemption guidelines and those income levels **shall not be set lower** by a city or township than the federal poverty guidelines updated annually by the U.S. Department of Health and Human Services. This means, for example, that the income level for a household of 3 persons **shall not** be set lower than \$20,090 which is the amount shown on the following chart for a family of 3 persons. The income level for a family of 3 persons may be set higher than \$20,090. Following are the federal poverty guidelines for use in setting poverty exemption guidelines for 2016 assessments.

Size of Family Unit	Poverty Guidelines
1	\$ 11,770
2	\$ 15,930
3	\$ 20,090
4	\$ 24,250
5	\$ 28,410
6	\$ 32,570
7	\$ 36,730
8	\$ 40,890
For each additional person	\$ 4,160

Note: PA 390 of 1994 states that the poverty exemption guidelines established by the governing body of the local assessing unit shall also include an asset level test. An asset test means the amount of cash, fixed assets or other property that could be used, or converted to cash for use in the payment of property taxes. The asset test should calculate a maximum amount permitted and all other assets above that amount should be considered as available. Please see STC Bulletin 5 of 2012 for more information on poverty exemptions.

Note: P.A. 135 of 2012 changed the requirements for filing documentation in support of a poverty exemption to allow an affidavit (Treasury Form 4988) to be filed for all persons residing in the residence who were not required to file federal or state income tax returns in the current year or in the immediately preceding year. This does include the owner of the property who is filing for the exemption.

APPROVED BY THE TOWNSHIP BOARD AT THE NOVEMBER 2, 2015 MEETING

SUMMER PROPERTY TAX INFORMATION

Summer tax bills are payable starting July 1 and are due on September 14 at 5:00 p.m. If September 14 falls on a weekend or holiday, taxes are due the next business day by 5:00 p.m. Late payments are charged 1% interest the first day late and then the first of each month thereafter until the tax is paid. Postmarks will be accepted if received within seven days of the due date. Below is a list of millage rates that appear on summer tax bills in Comstock Township along with a short explanation. Taxes are distributed to the taxing entities on the 1st and 15th of every month.

- SET (State Education Tax) - Established by the State Education Tax Act (Act 331) of 1993, this is added to the state school aid fund.
- KRESA ISD (Kalamazoo Regional Educational Service Agency) - Levied in the summer for residents in Comstock school district, this is actually six voter approved millages combined into one: general education millage of 1965, special education millage of 1969, special education millage of 1987, regional enhancement millage of 2014 (expires 12/31/2016), bond debt millage of 2007, and special education millage of 2015 (expires 12/31/2020).
- SCHOOL OPERATING – Levied by local school districts on properties without a Principal Residence Exemption (PRE), this was established by the Revised School Code Act (Act 451) of 1976. It is levied in the summer by Comstock Public Schools for general operating activities.
- SCHOOL DEBT – For the summer bill, this is a school bond millage for Comstock Public Schools, approved in 1990 (expires 12/31/2021).
- SCHOOL DEBT 2 – For the summer bill, this is a school bond millage for Comstock Public Schools, approved in 2010 (12/31/2016).
- COUNTY OPERATING – This countywide millage for general operating activities was approved by voters in 1966.

Please note that by law, as stated on the assessor's warrant, tax payments cannot be accepted before July 1. Also remember that MCL 211.44 (2) states that failure to receive a tax bill does not preclude a taxpayer from paying the levied property taxes. Tax bills are sent to the last known address on file.

WINTER PROPERTY TAX INFORMATION

Winter tax bills are payable December 1 and are due on February 14 at 5:00 p.m. If February 14 falls on a weekend or holiday, taxes are due the next business day by 5:00 p.m. Late payments are charged a 3% penalty. Postmarks will be accepted if received within seven days of the due date. **Any payment not received by February 28, by 5:00 p.m. is considered delinquent.** Below, is a list of millage rates that appear on winter tax bills in Comstock Township along with a short explanation. Taxes are distributed to the taxing entities on the 1st and 15th of every month.

- CO PUBLIC SAF (County Public Safety) – Levied by Kalamazoo County to pay for employees in several county departments including the court system, prosecutor's office, and sheriff's department, voted in 2010 and expires 12/31/15.
- KRESA ISD (Kalamazoo Regional Educational Service Agency) - Levied in the winter for residents in Galesburg-Augusta and Gull Lake school districts, this is actually six voter approved millages combined into one: general education millage of 1965, special education millage of 1969, special education millage of 1987, regional enhancement millage of 2014 (expires 12/31/2016), bond debt millage of 2007, and special education millage of 2015 (expires 12/31/2020).
- KVCC (Kalamazoo Valley Community College) – Levied in the winter for townships, this is two combined millages approved in 1987 and 1991 for the operation of KVCC.
- SCHOOL OPERATING – Levied by local school districts on properties without a Principal Residence Exemption (PRE), this was established by the Revised School Code Act (Act 451) of 1976. It is levied in the winter by Galesburg-Augusta and Gull Lake Public Schools for general operating activities.
- SCHOOL DEBT – For the winter bill, this is a school bond millage for either Galesburg-Augusta, approved in 2000 (expires 12/31/2030) or 3 combined millages for Gull Lake Public Schools, approved in 1991 (expires 12/31/2021), 2004 (expires 12/31/2030), and 2012 (expires 12/31/2023).
- SINKING FUND – This is a building and site sinking fund levied by Gull Lake Schools, approved in 2014 (expires 12/31/2020).
- TOWNSHIP – Levied by Comstock Township for general operating activities, approved in 1965.
- LIBRARY-COMST (Comstock Township Library) – Two millage's levied by the library for operating activities, approved in 1994 and 2001.

WINTER PROPERTY TAX INFORMATION (CONTINUED)

- SENIOR MILLAGE – Two combined millages levied by the Comstock Community Center for operating activities, approved in 2010 (expires 12/31/16) and 2014 (expires 12/31/2021).
- JUVENILE HOME – Debt millage levied by Kalamazoo County for the juvenile home, approved in 2006 (expires 12/31/2031).
- HOUSING FUND – Levied by Kalamazoo County to provide housing assistance children of homeless families, approved in 2015 (expires 12/31/2020).
- COUNTY TRANSPORT (County Transportation) – Levied by the Kalamazoo County Transportation Authority for the operation of the public transit system, approved in 2013 (expires 12/31/16).
- FIRE OPERATING – Special assessment levied by the Comstock Township fire department for the operation of the department.
- STREET LIGHTS – Special assessment levied by the Township for the operation and maintenance of street lights.
- FIRE CAPITAL – Special assessment levied by the Comstock Township Fire Department for capital improvements to the department.
- Please note that by law, as stated on the assessor's warrant, tax payments cannot be accepted before December 1. Also remember that MCL 211.44 (2) states that failure to receive a tax bill does not preclude a taxpayer from paying the levied property taxes. Tax bills are sent to the last known address on file.

WAGE AND BENEFIT COMPARISON – FULL TIME EMPLOYEES

(see next two pages)

COMSTOCK TOWNSHIP OUTSOURCED SERVICES

Services	Bid		Continue		Reason(s)	Service Timeline	Service Currently Being Provided By
	Y	N	Y	N			
Water Main Tapping	X		X		Contract Executed March 3, 2015	March, 2016	Scott Taylor Excavating
Accounting Services		X	X		Current firm has provided this service for a long time	Contract	Siegfried Crandall, PC
Financial Audit	X		X		Outsource recommended by Siegfried Crandall	November, 2020	Vredeveld Haefner, LLC
IT Support	X		X		Contract expired Spring, 2015 (corrected from 2014)	To be re-negotiated	Exceed Consulting
Engineering		X	X		SAW Grant Approval/Contract	Fall, 2017	Prein & Newhof
Legal		X	X		Historical credentials	Reassess in 2016	Catherin Kaufman, Bauckham Sparks et al
Master Plan Consultant	X		X		Major update to Master Plan Contract Signed October, 2014 (2 Yr)	December, 2016	Lynne Wells, Williams & Works
Compactor/Trash Hauler		X	X		Renegotiated Costs in 2013 Rebid in 2017	On going	Waste Management
Curbside Rubbish Pick-up	X		X		ContraCT THROUGH 2016	Rebid 1/2017	Waste Management
GIS/Mapping		X	X		Historical credentials. May do this work internally with new Zon.Admin.	Unknown	Prein & Newhof
HVAC Maintenance		X		X	Joint contract with Library		C.L. Mahoney
Elevator Licensing/Maintenance	X			X	Search for other available vendors	No Contract	McNally Elevator
Maintenance of Parks & Cemeteries	X		N/A		In house staff		
Mowing of Ordinance Violations	X				Renew contract Spring, 2016	Late Winter	
Mowing of Twp. Properties		X	X		3 yr contract renewed ea. yr mowing some parks & cemeteries. Re-bid 2017	Late Winter	Lawn Tropics

CHARTER TOWNSHIP OF COMSTOCK
TOWNSHIP PARCELS AS OF JULY, 2015

TOWNSHIP PARKS			
Tax PIN	Tax Address/Street	Description	GIS Acreage
07-03-380-010	8415 E H Ave	Robert Morris Park	34.18
07-17-305-101	450 N 26th St	Cooper Park	1.96
07-17-360-050	58 N 26th St	Peer Park	0.6
07-18-430-059	5900 Neal Avenue	Neal Street Ball Diamonds	12.08
07-18-430-061	5862 Neal Avenue	Adjacent (N) to Neil Ball Diamonds	1.28
07-19-110-010	5200 King Highway	South Wenke Park	7.94
07-19-130-025	5375 King Highway	North Wenke Park	16.88
07-19-242-170	5845 Comstock Avenue	Merrill Park	4.41
07-20-171-450	6294 Wright Street	Celery Street Park	1.35
07-23-235-040	9950 Shadowlane Avenue	Fleetwood Park	2.29
07-31-102-030	5650 E Cork St	Green Meadow Park	16.22
07-20-130-025	6500 King Highway	River Villa	20.92
07-20-130-045	6450 King Highway	Jan Schau Wild Flower Walk	8.94
07-20-205-010	6550 King Highway	River Villa Preserve	21.19
TOTAL ACRES			150.24
ADDITIONAL PARKS – OWNED BY OTHERS			
Tax PIN	Tax Address/Street	Description	GIS Acreage
07-04-255-010	E G Avenue	Fred McLinden Nature Trails	79.87
07-04-405-010	E H Avenue	Fred McLinden Nature Trails	71.9
07-04-380-010	E H Avenue	Fred McLinden Nature Trails	132.1
07-18-480-051	Off School Street	Football Field	3.95
07-23-130-010	9400 E Michigan Ave	Wenke Softball Complex (20 Ac)	198.85
TOTAL ACRES			486.67
*Agreement with Township Parks & Recreation			
<i>GIS (Global Information System) refers to parcel acreage. Whereas, Assessing acreage may include bodies of water.</i>			

CHARTER TOWNSHIP OF COMSTOCK

TOWNSHIP PARCELS AS OF JULY, 2015 (Continued)

<i>TOWNSHIP PROPERTY</i>			
Tax PIN	Tax Address/Street	Description	GIS Acreage
07-06-270-035	Gull Road	Across from 26th St	0.38
07-17-130-050	E Main St	Compactor Site	28.18
07-17-205-020	6604 E Main St	Compactor Site	19.33
07-17-205-042	E Main St	Compactor Site	0.17
07-18-480-020	5900 Oran Ave	Comstock Cemetery	3.41
07-18-480-052	55 School St	Old High School Football Field	4.38
07-19-242-160	5817 Comstock Avenue	Former Central Fire Station (Near Merrill Park)	1.26
07-20-105-390	6130 King Highway	Library	0.64
07-20-110-480	6138 King Highway	Township Hall	0.6
07-30-305-052	S Sprinkle Rd	Maple Grove Cemetery-E'ly Section	11.02
07-30-305-060	2775 S Sprinkle Rd	Maple Grove Cemetery-W'ly Section	2.44
TOTAL ACRES			71.81

<i>FIRE & RESCUE</i>			
Tax PIN	Tax Address/Street	Description	GIS Acreage
07-30-130-150	1960 River St	Central Fire Station (9-1)	1.4
07-06-496-020	5947 E H Ave	North Fire Station (9-2)	1.21
07-22-205-081	8700 E Michigan Ave	East Fire Station (9-3)	1
TOTAL ACRES			3.61

CHARTER TOWNSHIP OF COMSTOCK

TOWNSHIP PARCELS AS OF JULY, 2015 (Continued)

<i>OTHER MISCELLANEOUS PARCELS</i>			
Tax PIN	Tax Address/Street	Description	GIS Acreage
07-03-415-421	Phillips Avenue	East of Echo Valley	0.39
07-11-255-030	9511 E HJ Ave	Vacant; Corner of N 33 rd & E HJ	1.23
07-15-455-033	8680 E K Avenue	Vacant; Triangle at E Michigan & E K Ave	0.3
07-19-110-010	5200 King Highway	Vacant; S of King Highway	7.93
07-19-130-025	5375 King Highway	Vacant; N of King Highway	16.87
07-19-140-010	King Highway	Vacant; S of King Highway, across from Kandler Property	0.87
07-19-202-140	Frederick St (vacated)	Vacant; S of King Highway, across from Kandler Property	0.55
07-20-105-330	Proctor (West of)	Landlocked parcel	0.03
07-24-305-010	800 S 35th St	Vacant; proposed boat launch site	1.36
07-24-356-040	1200 S 35th St	Pump Station location (See also separate list)*	0.3
07-29-430-050	2420 S 28th St	Vacant; Corner of S 28 th St & E ML Ave	1
TOTAL ACRES			30.83

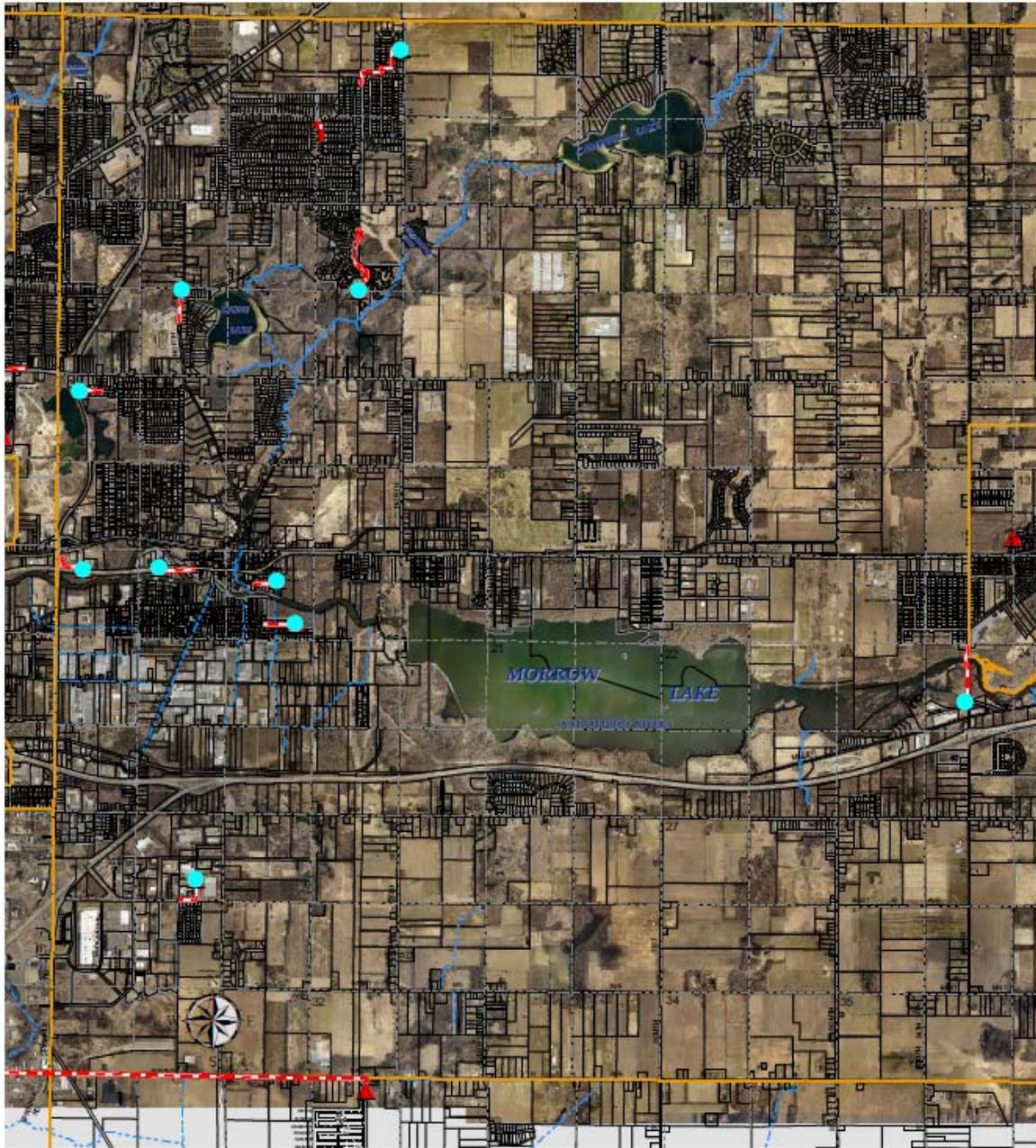
<i>WEATHER SIRENS</i>			
Tax PIN	PIN Location	Tax Address/Street	Physical Location
07-02-385-999	07-02-385-011	9303 E H Avenue	Right of way
07-08-206-999	07-08-206-310	6600 E H Avenue	Right of way
07-15-305-999	07-15-305-020	736 N 30 th Street	Right of way
07-17-160-999	07-17-160-240	990 N 26 th Street	Right of way
07-28-430-999	07-28-430-010	7900 E ML Avenue	Right of way
07-30-430-999	07-30-430-012	5876 E ML Avenue	Right of way

CHARTER TOWNSHIP OF COMSTOCK

TOWNSHIP PARCELS AS OF JULY, 2015 (Continued)

<i>PUMP STATIONS*</i>			
GIS Object ID	Pump ID/LS Number	Station Name	Station Address
171	10/14	Sprinkle Road	1444 Sprinkle Road
172	22/29	Hunter's Pond	2454 Hunters Pond
173	36/43	Proctor	6287 Proctor St
174	34/41	Francis Ct	6381 Francis Ct
175	2/3	Kersten	2840 Kersten Ct
176	35/42	King Highway	5635 King Highway
178	9/13	35 th St	1340 S. 35 th St
179	0/0	King's Highway	None indicated (front of 5183 King Hwy)
180	0/0	Meadowwood Estates	None indicated (off N. 28 th St)
219	None Assigned	N. 26 th Street	E HJ Avenue

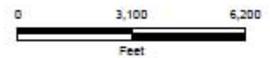
*Information in further detail regarding these pump stations, sanitary sewer lines, manholes, and force mains will be outlined in the final SAW Grant Report.



Comstock Charter Township
 Kalamazoo Co., Michigan
 Sanitary Pump Station Locations

This map is intended for reference purposes only. While it is intended to be an accurate graphic representation, its accuracy cannot be guaranteed. Therefore, neither Comstock Charter Township nor PlainsView shall be held liable for its contents. Any conclusions or information derived from this map is at the users sole risk.

Legend



APPENDIX B

General Statutory Provisions

MCL 141.412 – Requires a public hearing on the adoption of a budget preceded by at least six days published notice. In a charter township, the notice requirement is a least seven days and the budget hearing must be held no later than December 15th and adopted not later than December 31st prior to the calendar year covered by the budget. (See MCL 42.27.)

After the budget is adopted, expenditures cannot exceed what has been appropriated for the particular account without an amendment to the budget.

The Appropriations Act can permit transfers within specified limits between funds by the fiscal officer.

Special Statutory Expenditure Provisions

- A. Advertising: MCL 41.110(c) authorizes a township board to appropriate money to advertise the agricultural, industrial, commercial, educational or recreational advantages of the state, county or township to prepare and maintain an exhibition of the products and industries of the township at any domestic exposition to increase trade: to advertise the township or parts of the state to tourists and resorters: and to maintain and circulate a publication to disseminate information regarding township improvements, activities, and functions.
- B. Cemeteries: In addition to the general cemetery laws, such as found at MCL 128.61 that provides that a township has a duty to take care of cemeteries within its township, there also exists other statutes which include Memorials; Township Lands, MCL 35.861 et seq. which permits a township to acquire land for a soldier/sailor's memorial; and the Markers for Veterans' Graves; MCL 35.831 et seq. which provides that upon a petition of five eligible voters, the township shall procure flag holders and flags for the graves of veterans.
- C. Community Center: MCL 123.41 et seq. provides for a petition and referendum for a township to construct a community center and levy a tax not to exceed 2 mills for the purchase and maintenance of a center.
- D. EDC: MCL 125.1601 provides for the creation of an Economic Development Corporation by a township and the township may still contribute funds in the furtherance of the EDC's public purposes as defined in the Act.
- E. Installment Contracts: MCL 123.721 authorizes and township board to purchase land and equipment under an installment purchase agreement not to exceed 15 years up to a maximum of 1 ¼ percent of its SEV without Municipal Finance Commission approval and within its budget appropriates. Otherwise, a township cannot borrow funds without receiving the approval of the Municipal Finance Commission.
- F. July 4th: MCL 123.851 permits the township board to appropriate money for the purpose of defraying the expenses of observance of Armistice, Independence and Memorial or Decoration Day, and of a Diamond Jubilee or Centennial.

BUDGET HEARINGS OF LOCAL GOVERNMENTS (EXCERPT)
Act 43 of 1963 (2nd Ex. Sess.)

141.412 Local unit of government; public hearing on proposed budget; notice.

Sec. 2. A local unit shall hold a public hearing on its proposed budget. The local unit shall give notice of the hearing by publication in a newspaper of general circulation within the local unit at least 6 days before the hearing. The notice shall include the time and place of the hearing and shall state the place where a copy of the budget is available for public inspection. The notice shall also include the following statement printed in 11-point boldfaced type: "The property tax millage rate proposed to be levied to support the proposed budget will be a subject of this hearing."

History: 1963, 2nd Ex. Sess., Act 43, Imd. Eff. Dec. 27, 1963;—Am. 1995, Act 40, Imd. Eff. May 22, 1995.

THE CHARTER TOWNSHIP ACT (EXCERPT)
Act 359 of 1947

42.27 Adoption of budget by township board; resolution; appropriation; tax levy; limitation; separate appropriation for fire and police departments; tax collection; interim budget.

Sec. 27. (1) Except as otherwise provided by this subsection, prior to the commencement of the fiscal year, the township board shall, by resolution, adopt the budget for the next fiscal year, make an appropriation of the money needed for township purposes, and provide for a levy of taxes upon real and personal property. If a township operates on a calendar year budget cycle, a public hearing on the proposed budget shall be held not later than December 15 and adopted not later than December 31, in the year preceding the calendar year covered by the budget.

(2) The levy allowed under subsection (1) shall not exceed 1/10 of 1% of the assessed valuation of all real and personal property subject to taxation within the limits of a village located within the township and 1/2 of 1% of the assessed valuation of all real and personal property subject to taxation in the balance of the township. The electors of a charter township may increase the tax levy limitation not to exceed a total of 1% of the assessed valuation of all real and personal property in the township for a period not to exceed 20 years at 1 time.

(3) If a township has 1 or more villages that maintain either or both a fire department or a police department, the expense of a township fire department or police department shall be appropriated separately from the other expenses of the township and a tax levy for these expenses shall not be spread upon the township assessment roll against the property, either real or personal, located in these villages.

(4) The adoption of the resolution under this section is the final authority for the township supervisor to spread any approved levies upon the tax roll for the current year and to include the amount of each levy in his or her warrant to the township treasurer. The township treasurer shall collect and return the warrant as provided under the general property tax act, 1893 PA 206, MCL 211.1 to 211.157.

(5) Within 60 days after the incorporation of a township as a charter township under this act, the township board shall, by resolution, adopt an interim budget until the commencement of the next fiscal year and make an appropriation from the funds and assets of the township available for these purposes.

History: 1947, Act 359, Eff. Oct. 11, 1947;—CL 1948, 42.27;—Am. 1949, Act 70, Eff. Sept. 23, 1949;—Am. 1953, Act 188, Eff. Oct. 2, 1953;—Am. 1976, Act 90, Eff. Mar. 31, 1977;—Am. 1988, Act 82, Eff. Apr. 1, 1988;—Am. 2003, Act 191, Imd. Eff. Oct. 31, 2003.

Revised Statutes of 1846 (EXCERPT)
Qualifications of Voters and Officers.

41.110 Transfer of unexpended balance in nonrestricted township fund to general fund of township.

Sec. 110. (1) The township board may, by resolution, transfer the unexpended balance in a nonrestricted township fund to the general fund of the township after provision has been made for the payment of unpaid warrants or orders drawn on the nonrestricted fund and for claims and accounts then existing which, when audited and allowed, would be payable out of that fund.

(2) If a transfer of funds is authorized pursuant to subsection (1), the treasurer of the township shall provide for the transfer of funds when and as authorized by the township board.

(3) A township board shall not transfer the unexpended balance of any township fund under this section if unpaid bonds payable from the fund are outstanding.

History: Add. 1989, Act 77, Imd. Eff. June 20, 1989.

CARE OF CEMETERIES (EXCERPT)
Act 113 of 1915

128.61 Cemeteries; joint maintenance by municipalities; money deposited in trust, limitation, expenditure.

Sec. 1. The township board of each township shall have the authority and it shall be its duty to cause all cemeteries within its township, except private cemeteries and cemeteries owned by cities and villages located in such townships, to be properly taken care of. The legislative body of any city or village may contribute to the maintenance and care of cemeteries owned by the township, and the township board may contribute to the maintenance and care of cemeteries owned by a city or village. Such contributions shall be paid from the respective contingent or general funds. The township boards of 2 or more adjoining townships, whether or not the townships are located in the same county may contribute to the maintenance and care of cemeteries owned by 1 or more of the townships. Any person or persons interested in the maintenance of a lot in any cemetery may deposit in trust with the township treasurer a sum of money not to exceed the sum of \$500.00, the interest or principal of which shall be expended to maintain the lot described in such amounts each year as shall be designated in the letter of deposit, or by agreement with the township board. Said maintenance money shall be expended under the supervision of the township board.

History: 1915, Act 113, Eff. Aug. 24, 1915;—CL 1915, 11190;—Am. 1919, Act 163, Eff. Aug. 14, 1919;—CL 1929, 2676;—CL 1948, 128.61;—Am. 1949, Act 57, Eff. Sept. 23, 1949;—Am. 1951, Act 109, Eff. Sept. 28, 1951;—Am. 1952, Act 157, Eff. Sept. 18, 1952;—Am. 1957, Act 204, Eff. Sept. 27, 1957.

MEMORIALS; TOWNSHIP LANDS (EXCERPT)
Act 50 of 1921

35.861 Veterans' memorials; acquisition by township of lands therefor; use.

Sec. 1. It shall be lawful for, and the several townships in the state of Michigan are hereby authorized and empowered to own and acquire by gift or purchase, land for the purpose of erecting thereon a suitable memorial to soldiers and sailors of any 1 or more of the wars in which the United States of America has been a participant, and to erect and own such memorial or receive the same, or money or property for the same, as a gift. Said memorial may be of such a nature as to be used, maintained and enjoyed in whole or in part as a museum, library, auditorium or for any other public use or purpose, and such land may also be used, enjoyed and improved, in whole or in part, as a park, or the memorial may take such shape or form or be of such a nature as the township board shall adopt.

History: 1921, Act 50, Eff. Aug. 18, 1921;—CL 1929, 944;—CL 1948, 35.861.

MARKERS FOR VETERANS' GRAVES (EXCERPT)
Act 63 of 1915

35.831 Flag holders and United States flag for veterans' graves in cemetery belonging to city, village, municipality, or township; petition; expense; purpose; assembly or manufacture within this state or elsewhere in United States; purchase; noncompliance as civil infraction.

Sec. 1. (1) The legislative body of a city, village, municipality, or township in this state, upon the petition of a local recognized veterans' organization, an affiliate of a recognized veterans' organization, or 5 eligible voters of the city, village, municipality, or township, shall procure for and furnish to the petitioners, at the expense of the city, village, municipality, or township, a suitable flag holder and United States flag for the grave of each veteran who served in the armed forces of the United States and who is buried within the limits of a public or private cemetery located within the city, village, municipality, or township. The requirement to provide a suitable flag holder and United States flag for private cemeteries does not apply in the fiscal year in which an initial request for a suitable flag holder and United States flag exceeds 50 graves within a particular township, but would apply in the immediately succeeding fiscal year in that township.

(2) A flag holder and United States flag shall be placed on the grave of a veteran for the purpose of marking and designating the grave for memorial purposes.

(3) A city, village, municipality, or township shall not purchase flag holders or United States flags assembled or manufactured outside of the United States if competitively priced and of comparable quality flag holders or United States flags made in this state or elsewhere in the United States are available. If a city, village, municipality, or township purchases flag holders or United States flags assembled or manufactured outside of the United States because competitively priced and comparable quality flag holders or United States flags made in this state or elsewhere in the United States were not available, that city, village, municipality, or township shall post on a website maintained by that city, village, municipality, or township notification that the city, village, municipality, or township purchased flag holders or United States flags assembled or manufactured outside of the United States because competitively priced and comparable quality flag holders or United States flags made in this state or elsewhere in the United States were not available, and that city, village, municipality, or township shall also post on that website the country of origin of the flag holders or United States flags purchased. If a city, village, municipality, or township purchases flag holders or United States flags assembled or manufactured outside of the United States because competitively priced and comparable quality flag holders or United States flags made in this state or elsewhere in the United States were not available, and that city, village, municipality, or township does not maintain a website, that city, village, municipality, or township shall post at its principal office and any other locations considered appropriate by that city, village, municipality, or township notification that the city, village, municipality, or township purchased flag holders or United States flags assembled or manufactured outside of the United States because competitively priced and comparable quality flag holders or United States flags made in this state or elsewhere in the United States were not available, and that city, village, municipality, or township shall also post at its principal office and any other locations considered appropriate by that city, village, municipality, or township the country of origin of the flag holders or United States flags purchased. If a city, village, municipality, or township does not comply with this subsection, that city, village, municipality, or township is responsible for a state civil infraction and may be ordered to pay a civil fine of not more than \$500.00. As used in this subsection, "United States" includes territories of the United States and the District of Columbia.

History: 1915, Act 63, Imd. Eff. Apr. 20, 1915;—CL 1915, 1062;—CL 1929, 936;—CL 1948, 35.831;—Am. 1979, Act 142, Imd. Eff. Nov. 8, 1979;—Am. 1988, Act 263, Imd. Eff. July 15, 1988;—Am. 2005, Act 26, Imd. Eff. May 23, 2005;—Am. 2006, Act 627, Imd. Eff. Jan. 3, 2007;—Am. 2014, Act 19, Eff. May 26, 2014.

COMMUNITY CENTER (EXCERPT)
Act 199 of 1929

123.41 Referendum.

Sec. 1. The township board, village council, common council, commission, or other legislative body of any township or village of this state, having a population not exceeding 10,000 inhabitants, upon petition of 10 per centum of the qualified voters of such township or village shall submit the question to the people as to whether such village or township, as the case may be, shall come under the provisions of this act and, if adopted by a majority vote of the qualified voters participating in said election, then this act shall be in full force and effect.

History: 1929, Act 199, Eff. Aug. 28, 1929;—CL 1929, 2375;—CL 1948, 123.41.

ECONOMIC DEVELOPMENT CORPORATIONS ACT (EXCERPT)
Act 338 of 1974

125.1601 Short title.

Sec. 1. This act shall be known and may be cited as the “economic development corporations act”.

History: 1974, Act 338, Imd. Eff. Dec. 18, 1974.

PURCHASE OF LANDS AND PROPERTY FOR PUBLIC PURPOSES (EXCERPT)
Act 99 of 1933

123.721 Purchase of real or personal property; contract or agreement; limitations; exceptions.

Sec. 1. (1) A village, township, city, or school district, after adoption of a resolution by its governing body approving the action, may enter into any contract or agreement for the purchase of real or personal property for public purposes, to be paid for in installments over a period of not to exceed 15 years and not to exceed the useful life of the property acquired as determined by the resolution. For school buses, the determined useful life shall not exceed 6 years. The outstanding balance of all purchases authorized under this act, exclusive of interest, shall not exceed 1-1/4% of the taxable value of the real and personal property in the village, township, city, or school district at the date of the contract or agreement. The limitations do not apply to contracts or leases entered into under 1948 (1st Ex Sess) PA 31, MCL 123.951 to 123.965, or to other contracts or leases between public corporations or municipalities. The contracts or agreements, and the purchase of property under the contracts or agreements are not subject to the provisions of the revised municipal finance act, 2001 PA 34, MCL 141.2101 to 141.2821.

(2) The governing body of a village, township, city, or school district may include in its budget and pay a sum or sums as may be necessary each year to meet the payments of any installments, and the interest thereon, when and as the installment becomes due, including overdue installments.

(3) The authority granted in this act shall not be construed to authorize the governing body of a city, village, township, or school district to levy taxes in excess of statutory or charter limitations without the approval of its electors.

(4) The limitations imposed by subsection (1) are not applicable to a contract for purchase of lands declared surplus by the United States government or one of its agencies, subject to the prior approval of the contract by the department of treasury.

History: 1933, Act 99, Imd. Eff. June 2, 1933;—Am. 1937, Act 242, Imd. Eff. July 21, 1937;—CL 1948, 123.721;—Am. 1967, Act 290, Imd. Eff. Aug. 1, 1967;—Am. 1969, Act 247, Imd. Eff. Aug. 11, 1969;—Am. 1973, Act 121, Imd. Eff. Aug. 21, 1973;—Am. 1997, Act 77, Imd. Eff. July 22, 1997;—Am. 2002, Act 545, Imd. Eff. July 26, 2002.

ARMISTICE, INDEPENDENCE, AND MEMORIAL DAY (EXCERPT)
Act 110 of 1905

123.851 Observance of armistice day, independence day, memorial or decoration day, diamond jubilee, or centennial; appropriation; assessment, levy and collection.

Sec. 1. The township board of a township, the board of trustees of a village, or the common council of a city in this state, may appropriate money for the purpose of defraying the expenses of the proper observance of armistice, independence, and memorial or decoration day or for the proper observance of a diamond jubilee or centennial. The sums appropriated shall be assessed, levied, and collected in the same manner as other expenses of a township, village, or city are assessed, levied, and collected.

History: 1905, Act 110, Imd. Eff. May 10, 1905;—CL 1915, 3296;—Am. 1921, Act 48, Eff. Aug. 18, 1921;—CL 1929, 2731;—Am. 1931, Act 27, Eff. Sept. 18, 1931;—Am. 1947, Act 57, Imd. Eff. Apr. 25, 1947;—CL 1948, 123.851;—Am. 1955, Act 30, Imd. Eff. Apr. 19, 1955;—Am. 1975, Act 95, Imd. Eff. June 2, 1975;—Am. 1977, Act 271, Imd. Eff. Dec. 14, 1977.

APPENDIX C

VARIOUS TOWNSHIP FEES



FEES

Fees provided are for information only and are subject to change. Contact the Township office to verify current prices.

Building, Mechanical, Plumbing, Electrical Permits

- Contact the Kalamazoo Area Building Authority (KABA) (269) 216-9643
for details or visit their website at www.kaba-mi.org (269) 216-9511

Comstock and Maple Grove Cemetery (Fees Approved by Board 12/2010)

	Fee
➤ Weekday Graves - Regular Burial	\$ 560.00
➤ Weekday Graves - Child or Baby Burial	\$ 460.00
➤ Weekday Graves - Standard Cremation	\$ 380.00
➤ Weekday Graves - Cremation-Large Vault	\$ 340.00
➤ Weekday Graves - Drop-off Cremation	\$ 260.00
➤ Weekday Graves - Drop-Off Cremation-Large Vault	\$ 280.00
➤ Monday Burials ordered after Noon on prev Friday-Addtl Charge	\$ 200.00
➤ Weekend Graves - Regular Burial	\$ 810.00
➤ Weekend Graves - Child or Baby Burial	\$ 710.00
➤ Weekend Graves - Standard Cremation	\$ 630.00
➤ Weekend Graves - Cremation w/Large Vault	\$ 650.00
➤ Weekend Graves - Service Scheduled at 11:30 am-Addtl Charge	\$ 50.00
➤ Burials after Noon on day prior to Holiday-Addtl Charge	\$ 300.00
➤ Lot Price at Maple Grove Cemetery - Resident	\$ 100.00
➤ Lot Price at Maple Grove Cemetery - Non-Resident	\$ 150.00
➤ Lot Price at Comstock Cemetery - Resident	\$ 150.00
➤ Lot Price at Comstock Cemetery - Non-Resident	\$ 300.00
➤ Foundations; per square inch	\$ 0.55

Copies (Fees Approved by Board 1/2010)

	Fee
➤ Size: 8 ½ x 11 (1-side)	\$ 0.25
➤ Size: 8 ½ x 11 (2-sided)	\$ 0.25
➤ Size: 8 ½ x 14 (1-side)	\$ 0.30
➤ Size: 8 ½ x 14 (2-sided)	\$ 0.35
➤ Size: 11 x 17 (1-side)	\$ 0.35
➤ Size: 11 x 17 (2-sided)	\$ 0.40
➤ Deed (per page)	\$ 1.00

Maps (Fees Approved by Board 1/2010) **

	Fee
➤ Street Map (8 ½ x 11)	\$ 4.00
➤ Parcel Area Location Map (8 ½ x 11)**	\$ 5.00
➤ Water Area Loc. Map (8 ½ x 11)**	\$ 6.00
➤ Sewer Area Loc. Map (8 ½ x 11)**	\$ 7.00
➤ Zoning Area Loc. Map (8 ½ x 11)**	\$ 7.00
➤ School District Map (8 ½ x 11)	\$ 7.00
➤ Area Location Map of Future Land Use (8 ½ x 11)**	\$ 7.00

**Some of these maps are available in full size on our website at www.comstockmi.gov. If map contains area information pertaining to the property Owner's parcel there is No Charge to property owner.

Comstock Transfer Station (Fees Approved by Board 3/16/2015)

	Fee
➤ New or Replacement Card (\$ 5.00 card + \$5.00 for sticker)	\$ 10.00/card
➤ Rubbish	\$ 10.00/cubic yard

Created: 08/2015

Revised: 09/2015

VARIOUS TOWNSHIP FEES (Continued)

<u>Sanitary Sewer Connection</u>	<u>Fee</u>
➤ Special Assessment (FF Charge-Per GIS) - 06/01/2011	\$ 50.00/FF
➤ Parcel Fee - 06/01/2011	\$4,500.00
➤ Per Unit Benefit Fee - 06/01/2011	\$2,000.00
➤ User Unit Schedule-Charge based on demand - 8/2004	See Treasurer for Schedule

<u>Water Service Connection</u>	<u>Fee</u>
➤ Water Main Tap and Curb Box Only (to property line) - 3/2/15	\$2,100.00
➤ Water Service Special Assessment (FF Charge-Per GIS) - 6/1/2011	\$ 37.00/FF

Sanitary Sewer and/or Water Service Connection Private Contract Agreements are available at an 8% Interest Charge on the principal balance. For any parcels on a corner lot, the first 150 feet on the longest side is exempt from the front footage charge.

<u>Planning and Zoning Application Fee Schedule</u>	<u>Fee</u>
➤ Rezoning	\$600/first acre; \$50 each additional acre up to \$2,000
➤ Master Plan Amendment	\$500
➤ Text Amendment	\$500
➤ Special Exception Use (SEU)	\$500
➤ SEU Amendment	\$300
➤ Conceptual Plan	\$100
➤ Administrative Approval	Same as Site Plan Amendment: Minor
➤ Site Plan Amendment: Minor	\$250 + Escrow of \$1,500*
➤ Site Plan Amendment: Major	SPR + Escrow of \$2,500*
➤ Site Plan Review (SPR):	
< 6 Dwelling units or <1,500 s.f.	\$500 + Escrow of \$1,500*
6-99 Dwelling units or 1,500 to 50,000 s.f.	\$600 + Escrow of \$2,500*
100 Dwelling units or > 50,000 s.f.	\$700 + Escrow of \$2,500*
➤ PUD/PURD/PUMD	SEU + SPR
➤ Plat, Step 1-3	\$200 per Step + Escrow of \$2,500*
➤ Site Condo, Step 1-3	\$200 per Step + Escrow of \$2,500*
➤ Variance Request	\$500
➤ Ordinance Interpretation	\$300
➤ Zoning Verification Letter	\$ 50
➤ Zoning Compliance Permit	\$ 25
➤ Land Division	\$150
➤ Parcel Re-description	\$ 75
➤ Sign Permits:	
Permanent freestanding or wall sign	\$ 75
Replacement face on existing sign	\$ 50
Temporary sign	\$ 25
➤ Special PC Meeting	\$950
➤ Special ZBA Meeting	\$900

* **Escrow Account** - Deposit against which actual fees for Township Engineer, Township Attorney, and any outside consultants will be charged. Residual will be returned to applicant. Account to be replenished as needed and requested by Zoning Administrator. Zoning Administrator may modify escrow amount charged with initial application. The Escrow Fee Policy was approved by the Board on 8/3/2015.

Created: 08/2015

Revised: 09/2015

VARIOUS TOWNSHIP FEES (Continued)

USER UNIT CHARGE SCHEDULE

- A. The following User Unit Charge Schedule is applicable to all connections to sanitary sewer systems within the Charter Township of Comstock. All properties within the EPA sewer district where there is a benefit charge assessed along with front foot costs will be entitled to one (1) user unit. All other properties connecting to the sanitary sewer not assessed a benefit charge will be assessed the prevailing benefit charge at such time as the property connects to the sanitary sewer system.
- B. In calculating the number of units for which unit connection charges are to be made and collected under the foregoing provisions, the following schedule shall be utilized. In the event a particular use or activity is to be connected to the public sewer system which is not specifically included in the following schedule, the most nearly similar use or activity included within the schedule shall be utilized for calculating the unit connection charge.
- C. Service Charge
 Quarterly service charges shall be billed to each customer by the City of Kalamazoo in conjunction with the customer's water bill and in accordance with franchise agreements between the Charter Township of Comstock and said City in addition to the foregoing connection charges, which shall be collected by the Township.
- D. In the event a developer/land owner disagrees with this schedule the administration shall require a deposit with the Township and the Township will conduct actual monitoring of usage for one (1) year and their rate shall be based on those findings.

<u>Connected use or Activity</u>	<u>User Units</u>	<u>Cost</u>	<u>User Unit Factor</u>
Single family residence	1.00	\$2,000	Per residence
Auto Dealers — new and/or used	1.00	\$2,000	Per premise plus 0.25 (\$500) per 1,000 sq. ft. of bldg. Incl. Service area
Auto Repair/Collision Shop (does not sell gas)	1.00	\$2,000	Same as above
Auto Wash (coin operated do-it-yourself, 10 gal. or less per car)	1.00	\$2,000	Per stall
Auto Wash (mechanical-over 10 gal. per car-not recycled)	10.00	\$20,000	Per stall or production line including approach and drying area
Auto Wash (mechanical-over 10 gal. per car-recycled)	5.00	\$10,000	Per stall or production line including approach and drying area
Barber shops	1.00	\$2,000	Per shop plus 0.1 per chair after 2
Bars	4.00	\$8,000	Per 1,000 sq. ft.
Beauty Shops	1.00	\$2,000	Per shop plus 0.1 per booth
Bowling Alleys (no bar)	1.00	\$2,000	Per premise plus 0.2 per alley
Churches	0.25	\$500	Per 1,000 sq. ft. — min. 1 unit
Cleaners (pick up only)	1.00	\$2,000	Per shop
Cleaners (cleaning & pressing facilities)	1.00	\$2,000	Per premise plus 0.5 per 500 sq. ft.
Clinics (medical and dental)	1.00	\$2,000	Per premise plus 0.5 per exam room
Convalescent or Boarding Homes	1.00	\$2,000	Per premise plus 0.25 per bedroom
Convents	1.00	\$2,000	Per premise plus 0.25 per bedroom
Country Clubs & Athletic Clubs	1.50	\$3,000	Per 1,000 sq. ft. of clubhouse plus restaurant and bar
Drug Stores	1.00	\$2,000	Per premise plus snack bar
Factories (office & production)	0.75	\$1,500	Per 1,000 sq. ft.
Factories — Wet Process	1.00	\$2,000	Per 250 gal. or fraction thereof based on metered sewage flow

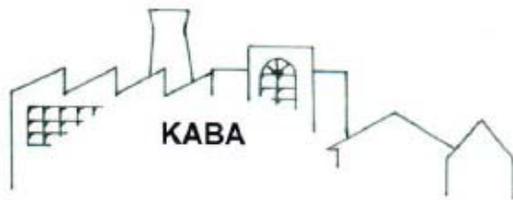
Connected use or Activity	User Units	Cost	User Unit Factor
Funeral Homes	1.50	\$3,000	Per 1,000 sq. ft. plus residence to be computed separately
Grocery Stores & Super Markets	1.00	\$2,000	Per premise plus 0.8 per 1,000 sq. ft.
Hospitals	1.10	\$2,200	Per bed
Hotels and Motels	0.40	\$800	Per bedroom plus restaurant & bar
Laundry (self-serve)	1.00	\$2,000	Per premise plus 0.5 per washer
Two-family Residential	1.00	\$2,000	Per unit
Mobile Homes (freestanding)	1.00	\$2,000	Per unit
Mobile Homes (parks or subdivision)	1.00	\$2,000	Per pad or site at indirect connection rate plus laundry, community buildings and office to be computed separately per schedule
Multiple Family Residence			
Duplex or Row Houses	1.00	\$2,000	Per dwelling unit
Apartments	0.80	\$1,600	Per dwelling unit
Fraternity or Sorority Houses	1.00	\$2,000	Per separate accommodations for each 4 students and for the house director
Park, recreation facilities, campground			Per parking space
Picnic facilities — no bathing or overnight Accommodations	0.20		
Park, recreation facilities, campground			Per parking space
Picnic facilities — with bathing privileges or Swimming pool	0.35		
Professional Offices	0.25	\$500	Per 500 sq. ft. —minimum 1
Public Institutions	0.75	\$1,500	Per 1,000 sq. ft.
Restaurants (meals only)	2.50	\$5,000	Per 1,000 sq. ft.
* Restaurants/Bars (meals & drinks)	4.00	\$8,000	Per 1,000 sq. ft.
Restaurants Auxiliary Dining Rooms when used less than 20 hrs./week	2.00	\$4,000	Per 1,000 sq. ft.
Schools	1.00	\$2,000	Per classroom
Service Stations that also sells gas	1.50	\$3,000	Per 1,000 sq. ft. of bldg area
Snack Bars, Drive-Ins, etc. . .	2.50	\$5,000	Per 1,000 sq. ft.
Retail Store (other than listed)	1.00	\$2,000	Per premise plus 0.1 per 1,000 sq. ft.
Theaters (drive-in)	0.04	\$80	Per car space
Theaters	0.04	\$80	Per seat
Post Office	1.00	\$2,000	Per 1,000 sq. ft.
Warehouse and Storage	0.20	\$400	Per 1,000 sq. ft.
Mini warehouse rental 2/office — charge for office only	0.25	\$500	per 500 sq. ft. — Twp. Bd. 12/05/94
Veterinary Facility	1.50	\$3,000	Per facility
Veterinary facility with Kennel	1.50	\$3,000	Per facility plus 0.5 per 5 Kennels

* Revised by Township Board 08/16/04

Footnote: Connection of property used or proposed to be used for industrial purposes shall be charged a connection charge based upon the sewage treatment demand of the industry including a quantity and quality of effluent as determined by the Township Engineer in consultation with the industry and the Township Supervisor prior to connection to the public sewer. As a guide in the foregoing determination, each 250 gallons of average daily flow or fraction thereof estimated to be applicable where unusual pollutants are not involved may constitute one unit.

In no event shall any user unit connection charge be less than the amount charged for a "first unit". Fractional units computed under the foregoing schedule, in addition to the "first unit", shall be multiplied by the rate for additional "user units" to determine the total amount due.

KALAMAZOO AREA BUILDING AUTHORITY FEES



Kalamazoo Area Building Authority
www.kaba-mi.org

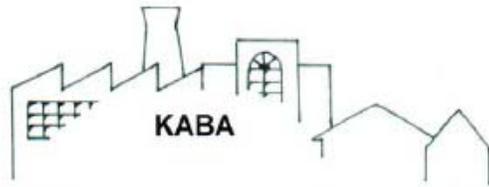
Residential Building Permit Fee Schedule

The following fee schedule has been approved by the Kalamazoo Area Building Authority (KABA) at the April 5, 2012 board meeting. All fees represented below became effective on the KABA start-up date, October 1, 2012. For additional information, please contact KABA at (269) 216-9672 or (269) 216-9643.

TOTAL VALUATION	VALUATION RANGE
\$ 1 to \$ 2,000	Minimum \$100.00
\$ 2,001 to \$ 25,000	\$100 for first \$2,000 plus \$12.00 for each additional \$1,000
\$ 25,001 to \$ 50,000	\$376 for first \$25,000 plus \$9.00 for each additional \$1,000
\$ 50,001 to \$ 100,000	\$601 for first \$50,000 plus \$6.00 for each additional \$1,000
\$ 100,001 to \$ 500,000	\$901 for first \$100,000 plus \$5.00 for each additional \$1,000
\$ 500,001 to \$1,000,000	\$2,901 for first \$500,000 plus \$3.50 for each additional \$1,000
\$1,000,001 and Up	\$4,651 for first \$1,000,000 plus \$3.00 for each additional \$1,000

Mailing Address: PO Box 292 Oshtemo, MI 49077
Office Location: 7275 West Main St. Kalamazoo, MI 49009

Phone: (269) 216-9511
Fax: (269) 250-9078



Kalamazoo Area Building Authority
www.kaba-mi.org

Commercial Building Permit Fee Schedule

The following fee schedule has been approved by the Kalamazoo Area Building Authority (KABA) at the April 5, 2012 board meeting. All fees represented below became effective on the KABA start-up date, October 1, 2012. For additional information, please contact KABA at (269) 216-9672 or (269) 216-9643.

TOTAL VALUATION	VALUATION RANGE
\$ 1 to \$ 2,000	Minimum \$100.00
\$ 2,001 to \$ 25,000	\$100 for first \$2,000 plus \$17.00 for each additional \$1,000
\$ 25,001 to \$ 50,000	\$491 for first \$25,000 plus \$12.50 for each additional \$1,000
\$ 50,001 to \$ 100,000	\$804 for first \$50,000 plus \$9.00 for each additional \$1,000
\$ 100,001 to \$ 500,000	\$1,254 for first \$100,000 plus \$6.50 for each additional \$1,000
\$ 500,001 to \$1,000,000	\$3,854 for first \$500,000 plus \$6.50 for each additional \$1,000
\$1,000,001 and Up	\$7,104 for first \$1,000,000 plus \$4.25 for each additional \$1,000

Mailing Address: PO Box 292 Oshtemo, MI 49077
 Office Location: 7275 West Main St. Kalamazoo, MI 49009

Phone: (269) 216-9511
 Fax: (269) 250-9078

PERMIT APPLICATION & SUPPLEMENTAL FEES

The Kalamazoo Area Building Authority (KABA) has compiled this supplement of additional building and/or construction permit related fees to enhance its' commercial and residential fee schedules as well as its' electrical, mechanical, and plumbing fees. Realizing that each member of KABA may have unique criteria under various ordinances, an attempt has been made to cover a broader scope of these possible fees. **KABA reserves the right to amend this supplement as necessary.**

Item	Description	Unit	Fee
Sign ¹ - Building Permit Application	Wall - As it Pertains to Building Code	Each	Based on Construction Valuation Schedule
Sign ¹ - Building Permit Application	Billboard	Each	Based on Construction Valuation Schedule
Deck - Building Permit Application	Regular Building Permit Required)	Each	Based upon project value
Swimming Pool ² - Building Permit Application	Above Ground (Over 2' High)	Lump Sum	\$ 75.00
	In-Ground		\$150.00
Residential Fence		Each	Residential or Commercial < 6ft. - N/C (permit not required)
Commercial Fence > 6ft. (shown on site plan)			Commercial >6ft - \$75.00
Footings & Re-roofing - Building Permit Application ³	Repair requires permits		Residential - \$ 55.00* Commercial - Based upon projects construction estimate.
Demolition/Wrecking - Building Permit Application Residential	Residential	Each	\$40.00
Commercial - requires demolition plan for review that protects the streets and insures that utilities are disconnected and capped.	Commercial (including accessory buildings)		\$75.00
Temporary Certificate of Occupancy (see Policy on KABA website)	Initial Request	Each	\$75.00
	Renewal		\$150.00
Additional Inspection(s) - Any Request (Building, Electrical, Mechanical, Plumbing)	Not included with original permit application (example: on-site consultation with inspector)	Each	\$ 45.00
Re-inspection(s) - Any Building Permit	Due to disapproved inspections or inspections requested and work is not complete	Each	\$ 50.00
Other Charges/Services	See Below		1 & 2

(*) Fee includes one (1) inspection

¹ - With a new/change in foundation requires a building permit application.

- With illumination requires an electrical permit application.

² - With illumination, underground wiring, and/or plumbing; additional permits will be required.

- May require a barrier.

³ - One inspection available upon request on Saturdays for the regular fee of \$45.00 or for \$90.00 on Sunday.

Other Charges/Services

- **Certificate of Occupancy:** A fee of \$150.00 will be charged for changes in occupancy classification per building code if a permit is not required or when no plan review is performed.
- **Outside Consultants:** For use of outside consultants for plan review/checking, inspections, etc., Plan Reviewer* will invoice the Member directly for reimbursement of the Actual Costs incurred on the Members behalf.
* Contractor should consult with the KABA Building Official for possible outside consultant plan review.
- **Investigation Fee:**

Investigation: Whenever work for which a permit is required by code has been commenced without first obtaining said permit, a special investigation, at a minimum of \$45.00 per hour, and 1/2 hour increments thereafter, shall be made before a permit may be issued for such work. See example below:

Rate	Hours
\$55.00	1.0 Hour (Minimum)
\$82.50	1.0 - 1.5 Hrs.
\$110.00	1.5 - 2.0 Hrs.

Fee: An investigation fee, in addition to the permit fee, shall be collected whether or not a permit is then or subsequently issued. The investigation fee shall be equal to the amount of the permit fee of the fee required by the fee schedules. The payment of such investigation fee shall not exempt any person from compliance with all other provisions of this code nor from any penalty prescribed by law.

Any and All Other Contracts:

KABA will consider any and all other contracts (not already specifically listed under the various fee schedules and this supplement) on a case by case basis. (KABA to set an hourly fee of \$45.00/Hour)

Other contracts for example, but not limited to:

- Dangerous Buildings
- Rental Housing and Property Management; code/complaint inspections

APPENDIX D

KALAMAZOO COUNTY DRAIN COMMISSION
2016 DRAIN ASSESSMENTS



Office of the Drain Commissioner

201 West Kalamazoo Avenue · Kalamazoo, Michigan 49007
Phone: (269) 384-8117 · Fax: (269) 383-8920 · Email: pacrow@kalcounty.com

Patricia A.S. Crowley, Ph.D, Drain Commissioner

June 5, 2015

Ann Nieuwenhuis, Supervisor
Comstock Charter Township
PO Box 449
Comstock, MI 49041

RECEIVED

JUN 5 2015
CHARTER TOWNSHIP
OF COMSTOCK

Dear Ms. Nieuwenhuis:

The Drain Commissioner's Office would like to share with you our estimates of what we believe our drain assessments will be for your office in 2016. These numbers represent our best information as of today's date. I hope this information is helpful to you in your planning.

	<u>Name</u>	<u>Cost \$</u>	<u>Year</u>
1.	024 – Big Marsh I	50.00	1/1
2.	028 – Blakeslee	1,720.00	2/2
3.	069 – Davis-Olmstead	1,599.60	3/3
4.	100 – Gilbert Drain	2,203.20	1/1
5.	190 – Pease	300.00	1/1
	Total →	\$ 5,872.80	

If you have any questions, please feel free to contact me.

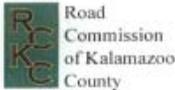
Sincerely,

A handwritten signature in black ink, appearing to read "Patricia A.S. Crowley".

Patricia A.S. Crowley
Kalamazoo County Drain Commissioner

cc: Ms. Mary Balkema, Kalamazoo County Treasurer

TENTATIVE PAR PROJECTS FOR 2016



Road Commission of Kalamazoo County
3801 East Kilgore Road
Kalamazoo, MI 49001
www.kalamazooountyroads.com

2016 Project Estimate
VALID FOR 30 DAYS

PAR - 2016 (2015)

\$140,500

50,000 cashy cost

Date Prepared: 11/2/15
 Township: Comstock
 Location: **JK Avenue - 26th Street to 28th Street**
 Project Description: HMA Overlay
 Estimator: Mark Worden
 Length: 1.02 Miles

Total Area	Length	Width	Conv Factor
13,168	5,387	22	9
	0	0	
	0	0	
	0	0	

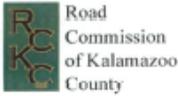
170 = PAR
340 = Total
190 = tarp

Description of charge	Application Rate	Estimated Quantities	Units of measure	Estimated Unit Cost	Estimated Total	Notes
Pulverization			sq yd		0	no charge
Monument Preservation			each		0	no charge
Remove High Shoulders			station		0	no charge
Replace Culvert (<42" DIA.)			each		0	no charge
Tree Removal			each		0	no charge
Pavement Marking		5,387	lin ft	0.10	539	no charge
Engineering/Material Testing			lump		0	
Traffic Control			lump		0	
Sanitary/Storm Sewer Manhole Adjustment			each		0	
22A Gravel		105	ton	12.00	1,260	Placed by RCKC
Cold Milling	1 1/2 Inches	13,168	sq yd	1.50	19,752	
Dust Control/ Dust Stop			gallon		0	
Concrete Driveway Adjustments			each		0	
HMA Driveway Adjustments			each		0	
13A Modified HMA Base Course	185#/sq yd		ton		0	
13A Modified HMA Wearing Course	165#/sq yd		ton		0	
23A Gravel (shoulder material)			ton		0	
Placement of Gravel Shoulders	2' wide		station		0	
36A Modified HMA Wearing Course	175# per sq yd	1,251	ton	62.50	78,188	
HMA Wedging, Mix Type 36A			ton		0	
Crack Fill			lbs		0	
KCRC Equipment		10.00	hour	250.00	2,500	Touch up gravel
KCRC Labor/Fringe		10.00	hour	150.00	1,500	Touch up gravel
Contractor Equipment/Labor			hour		0	
25B Slag	20#/square yard		ton		0	
HFRS-2M (emulsion)	.40 gallon/square yard		gallon		0	
Vacuum Sweeping	2X		hour		0	
Fog Seal	0.10 gal per syd		gallon		0	
Project Restoration		1.00	lump	2000	2,000	

Estimated Total Cost	\$105,739
Overhead Costs	6.21% \$6,566
Total Estimated Project Cost	\$112,305

7150,000
\$75,000 = tarp \$

TENTATIVE PAR PROJECTS FOR 2016 (CONTINUED)



Road Commission of Kalamazoo County
3801 East Kilgore Road
Kalamazoo, MI 49001
www.kalamazoocountyroads.com

2016 Project Estimate
VALID FOR 30 DAYS

Date Prepared: 11/2/15
 Township: Comstock
 Location: **K Avenue- Worden Avenue to 28th Street**
 Project Description: Crack Fill and Chip Seal
 Estimator: Mark Worden
 Length: 0.93 Mile

Total Area	Length	Width	Curve Factor
15,276	4,910	28	9
0	0	0	0
0	0	0	0
0	0	0	0

Description of charge	Application Rate	Estimated Quantities	Units of measure	Estimated Unit Cost	Estimated Total	Notes
Pulverization			sq yd		0	no charge
Monument Preservation			each		0	no charge
Remove High Shoulders			station		0	no charge
Replace Culvert (~42" DIA.)			each		0	no charge
Tree Removal			each		0	no charge
Pavement Marking		4,910	lin ft	0.10	491	no charge
Engineering/Material Testing			lump		0	
Traffic Control			lump		0	
Sanitary/Storm Sewer Manhole Adjustment			each		0	
22A Gravel			ton		0	
Cold Milling	3-4 inches		sq yd		0	
Dust Control/ Dust Stop			gallon		0	
Concrete Driveway Adjustments			each		0	
HMA Driveway Adjustments			each		0	
13A Modified HMA Base Course	185#/sq yd		ton		0	
13A Modified HMA Wearing Course	165#/sq yd		ton		0	
23A Gravel (shoulder material)			ton		0	
Placement of Gravel Shoulders	2' wide		station		0	
36A Modified HMA Wearing Course	175# per sq yd		ton		0	
HMA Wedging, Mix Type 36A			ton		0	
Crack Fill		0,080	lbs	1.00	0,080	
KCRC Equipment		4.18	hour	943.09	3,945	
KCRC Labor/Fringe		4.10	hour	721.98	2,959	
Contractor Equipment/Labor		4.17	hour	315.00	1,315	
25B Slag	20#/square yard	152.76	ton	25.00	3,819	
HFRS-2M (emulsion)	.40 gallon/square yard	6110.40	gallon	2.03	12,404	
Vacuum Sweeping	2X		hour		0	
Fog Seal	0.10 gal per syd		gallon		3,055	
Project Restoration			lump		0	
Estimated Total Cost					\$36,916	
Overhead Costs				6.21%	\$2,292	
Total Estimated Project Cost					\$39,208	

TENTATIVE PAR PROJECTS FOR 2016 (CONTINUED)



Road Commission of Kalamazoo County
3801 East Kilgore Road
Kalamazoo, MI 49001
www.kalamazocountyroads.com

2016 Project Estimate
VALID FOR 30 DAYS

Date Prepared: 11/2/15
 Township: Comstock
 Location: **K Avenue- M-96 to 33rd Street**
 Project Description: HMA Wedging, Crack Fill and Chip Seal
 Estimator: Mark Worden
 Length: 1.72 Miles

Total Area	Length	Width	Conv Factor
28,174	9,056	28	9
	0	0	
	0	0	
	0	0	

Description of charge	Application Rate	Estimated Quantities	Units of measure	Estimated Unit Cost	Estimated Total	Notes
Pulverization			sq yd		0	no charge
Monument Preservation			each		0	no charge
Remove High Shoulders			station		0	no charge
Replace Culvert (<42" DIA.)			each		0	no charge
Tree Removal			each		0	no charge
Pavement Marking		9,056	lin ft	0.10	906	no charge
Engineering/Material Testing			lump		0	
Traffic Control			lump		0	
Sanitary/Storm Sewer Manhole Adjustment			each		0	
22A Gravel			ton		0	
Cold Milling	3-4 inches		sq yd		0	
Dust Control/ Dust Stop			gallon		0	
Concrete Driveway Adjustments			each		0	
HMA Driveway Adjustments			each		0	
13A Modified HMA Base Course	185#/sq yd		ton		0	
13A Modified HMA Wearing Course	165#/sq yd		ton		0	
23A Gravel (shoulder material)			ton		0	
Placement of Gravel Shoulders	2' wide		station		0	
36A Modified HMA Wearing Course	175# per sq yd		ton		0	
HMA Wedging, Mix Type 36A		310	ton	72.00	22,320	
Crack Fill		10,291	lbs	1.60	16,466	
KCRC Equipment		5.56	hour	943.09	5,247	
KCRC Labor/Fringe		5.45	hour	721.98	3,935	
Contractor Equipment/Labor		5.55	hour	315.00	1,749	
25B Slag	20#/square yard	281.74	ton	25.00	7,044	
HFRS-2M (emulsion)	.40 gallon/square yard	11269.60	gallon	2.03	22,877	
Vacuum Sweeping	2X		hour		0	
Fog Seal	0.10 gal per syd		gallon		5,635	
Project Restoration			lump		0	
Estimated Total Cost					\$86,179	
				6.21%	\$5,352	
Total Estimated Project Cost					\$91,531	

TENTATIVE PAR PROJECTS FOR 2016 (CONTINUED)



Road Commission of Kalamazoo County
3801 East Kilgore Road
Kalamazoo, MI 49001
www.kalamazooountyroads.com

2016 Project Estimate
VALID FOR 30 DAYS

Date Prepared: 11/2/15
 Township: Comstock
 Location: HJ Avenue - 33rd Street to 36th Street
 Project Description: HMA Wedging, Crack Fill and Chip Seal
 Estimator: Mark Worden
 Length: 1.51 Miles

Total Area	Length	Width	Conv Factor
17,551	7,898	20	9
	0	0	
	0	0	
	0	0	

Description of charge	Application Rate	Estimated Quantities	Units of measure	Estimated Unit Cost	Estimated Total	Notes
Pulverization			sq yd		0	no charge
Monument Preservation			each		0	no charge
Remove High Shoulders			station		0	no charge
Replace Culvert (<42" DIA.)			each		0	no charge
Tree Removal			each		0	no charge
Pavement Marking		7,898	lin ft	0.10	790	no charge
Engineering/Material Testing			lump		0	
Traffic Control			lump		0	
Sanitary/Storm Sewer Manhole Adjustment			each		0	
22A Gravel			ton		0	
Cold Milling	3-4 inches		sq yd		0	
Dust Control/ Dust Stop			gallon		0	
Concrete Driveway Adjustments			each		0	
HMA Driveway Adjustments			each		0	
13A Modified HMA Base Course	185#/sq yd		ton		0	
13A Modified HMA Wearing Course	165#/sq yd		ton		0	
23A Gravel (shoulder material)			ton		0	
Placement of Gravel Shoulders	2' wide		station		0	
36A Modified HMA Wearing Course	175# per sq yd		ton		0	
HMA Wedging, Mix Type 36A		65	ton	80.00	5,200	
Crack Fill		7,479	lbs	1.60	11,966	
KCRC Equipment		3.91	hour	943.09	3,690	
KCRC Labor/Fringe		3.83	hour	721.98	2,768	
Contractor Equipment/Labor		3.90	hour	315.00	1,230	
25B Slag	20#/square yard	175.51	ton	25.00	4,388	
HFRS-2M (emulsion)	.40 gallon/square yard	7020.40	gallon	2.03	14,251	
Vacuum Sweeping	2X		hour		0	
Fog Seal	0.10 gal per syd		gallon		3,510	
Project Restoration			lump		0	
Estimated Total Cost					\$47,793	
Overhead Costs				6.21%	\$2,968	
Total Estimated Project Cost					\$50,761	÷ 2

TENTATIVE PAR PROJECTS FOR 2016 (CONTINUED)



Road Commission of Kalamazoo County

Road Commission of Kalamazoo County
3801 East Kilgore Road
Kalamazoo, MI 49001
www.kalamazooountyroads.com

2016 Project Estimate
VALID FOR 30 DAYS

Date Prepared: 10/19/15
 Township: Charleston/ Comstock
 Location: 36th Street - Galesburg Village Limits to G Avenue
 Project Description: HMA Wedging/ Crack Fill/ Chip Seal
 Estimator: Mark Worden
 Length: 2.13 Miles

Total Area	Length	Width	Conv Factor
30,045	11,267	24	9
0	0	0	
0	0	0	
0	0	0	

Description of charge	Application Rate	Estimated Quantities	Units of measure	Estimated Unit Cost	Estimated Total	Notes
Pulverization		0	sq yd	0.00	0	no charge
Monument Preservation		0	each	0.00	0	no charge
Remove High Shoulders			station		0	no charge
Replace Culvert (<42" DIA.)			each		0	no charge
Tree Removal			each		0	no charge
Pavement Marking		11,267	lin ft	0.10	1,127	no charge
Engineering/Material Testing			lump		0	
Traffic Control		0	lump	0.00	0	
Sanitary/Storm Sewer Manhole Adjustment			each		0	
22A Gravel		0	ton	0.00	0	
Cold Milling	3-4 inches		sq yd		0	
Dust Control/ Dust Stop			gallon	0.00	0	
Concrete Driveway Adjustments		0	each	0.00	0	
HMA Driveway Adjustments		0	each	0.00	0	
13A Modified HMA Base Course	185#/sq yd		ton		0	
13A Modified HMA Wearing Course	165#/sq yd		ton		0	
23A Gravel (shoulder material)			ton		0	
Placement of Gravel Shoulders	2' wide		station		0	
36A Modified HMA Wearing Course	175# per sq yd		ton		0	
HMA Wedging, Mix Type 36A		275	ton	70.00	19,250	
Crack Fill		10,670	lbs	1.60	17,072	
KCRC Equipment		10.52	hour	943.09	9,922	
KCRC Labor/Fringe		10.31	hour	721.98	7,442	
Contractor Equipment/Labor		10.50	hour	315.00	3,307	
25B Slag	20#/square yard	300.45	ton	25.00	7,511	
HFRS-2M (emulsion)	.40 gallon/square yard	12016.00	gallon	2.03	24,397	
Vacuum Sweeping	2X		hour		0	
Grading		0.00	lump	0.00	0	
Project Restoration			lump		0	
Estimated Total Cost					\$90,028	
Overhead Costs				6.29%	\$5,663	
Total Estimated Project Cost					\$95,691	÷ 2

TENTATIVE PAR PROJECTS FOR 2016 (CONTINUED)



Road Commission of Kalamazoo County
3801 East Kilgore Road
Kalamazoo, MI 49001
www.kalamazooocountyroads.com

2016 Project Estimate
VALID FOR 30 DAYS

Date Prepared: 10/19/15
 Township: Charleston/ Comstock
 Location: 36th Street - MN Avenue to ML Avenue
 Project Description: HMA Wedging/ Chip Seal
 Estimator: Mark Worden
 Length: 1.02 Miles

Total Area	Length	Width	Conv Factor
11,976	5,389	20	9
	0	0	
	0	0	
	0	0	

Description of charge	Application Rate	Estimated Quantities	Units of measure	Estimated Unit Cost	Estimated Total	Notes
Pulverization		0	sq yd	0.00	0	no charge
Monument Preservation		0	each	0.00	0	no charge
Remove High Shoulders			station		0	no charge
Replace Culvert (<42" DIA.)			each		0	no charge
Tree Removal			each		0	no charge
Pavement Marking		5,389	lin ft	0.10	539	no charge
Engineering/Material Testing			lump		0	
Traffic Control		0	lump	0.00	0	
Sanitary/Storm Sewer Manhole Adjustment			each		0	
22A Gravel		0	ton	0.00	0	
Cold Milling	3-4 inches		sq yd		0	
Dust Control/ Dust Stop			gallon	0.00	0	
Concrete Driveway Adjustments		0	each	0.00	0	
HMA Driveway Adjustments		0	each	0.00	0	
13A Modified HMA Base Course	185#/sq yd		ton		0	
13A Modified HMA Wearing Course	165#/sq yd		ton		0	
23A Gravel (shoulder material)			ton		0	
Placement of Gravel Shoulders	2' wide		station		0	
36A Modified HMA Wearing Course	175# per sq yd		ton		0	
HMA Wedging, Mix Type 36A		180	ton	70.00	12,600	
Crack Fill		-	lbs	0.00	0	
KCRC Equipment		4.19	hour	943.09	3,955	
KCRC Labor/Fringe		4.11	hour	721.98	2,966	
Contractor Equipment/Labor		4.18	hour	315.00	1,318	
25B Slag	20#/square yard	119.76	ton	25.00	2,994	
HFRS-2M (emulsion)	.40 gallon/square yard	4790.40	gallon	2.03	9,725	
Vacuum Sweeping	2X		hour		0	
Grading		0.00	lump	0.00	0	
Project Restoration			lump		0	
Estimated Total Cost					\$34,097	
Overhead Costs				6.29%	\$2,145	
Total Estimated Project Cost					\$36,242	÷ 2 25% = fwp

KALAMAZOO COUNTY SHERIFF DEPARTMENT

Township Contracting Costs for 2016

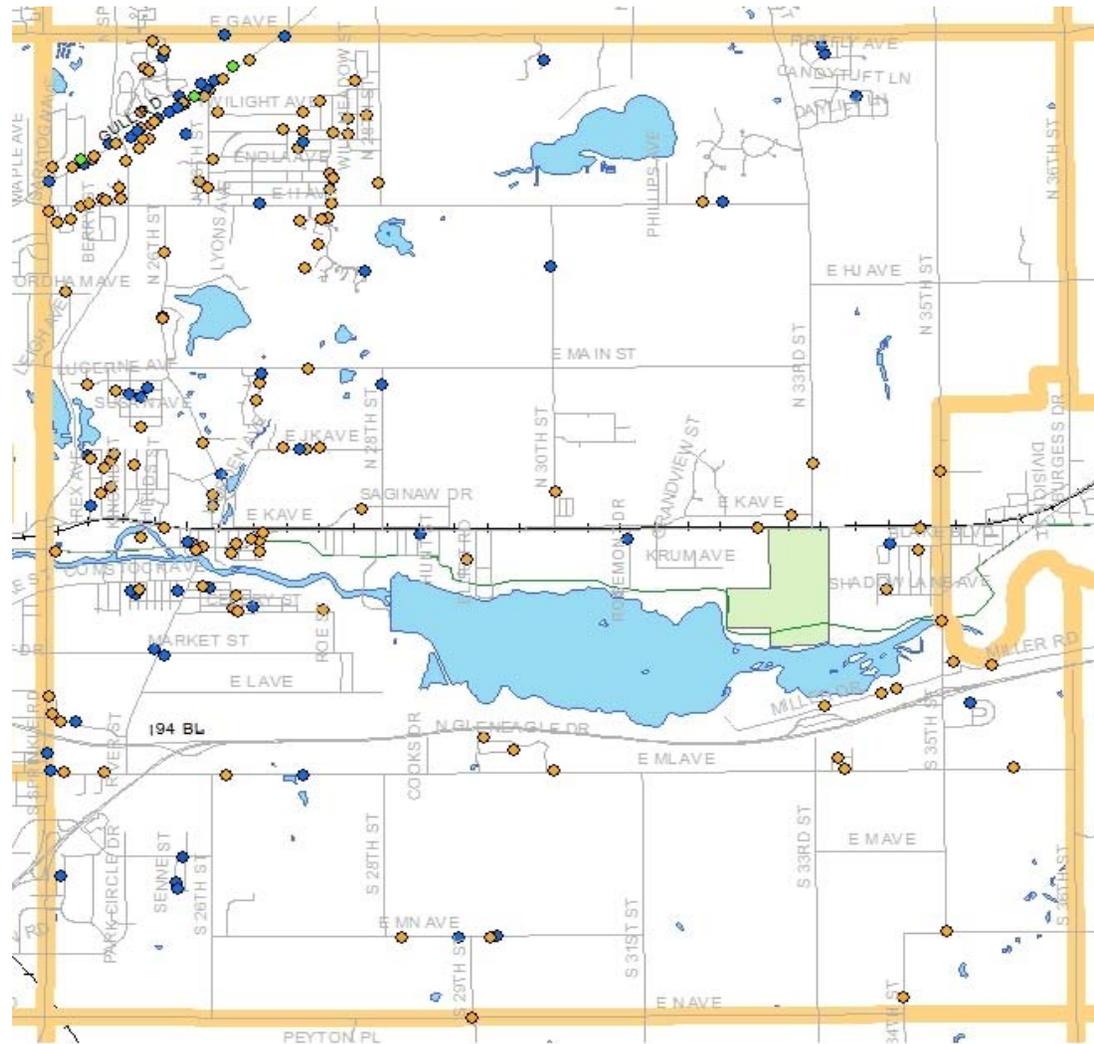
Adopted Model

PER DEPUTY		PER SERGEANT	_____
Officer's base pay	68,162	Sergeant's base pay	<u>79,123</u>
Overtime/Holiday expectations (10%)	6,816	Overtime/Holiday expectations (10%)	7,912
Benefit Allocation	40,488	Benefit allocation	46,999
Officer equipment	1,634	Officer equipment	1,634
Equipped car*	-	Equipped car*	-
Dispatch		Dispatch	
Additional direct costs (fuel, training, maint.)	4,195	Additional direct costs	4,195
Clerical costs		Clerical costs	
Supervisory costs		Supervisory costs	
Indirect cost (ins., departmental, admin.)		Indirect cost (insurance, departmental,	
			139,863
Total Township Cost	<u><u>121,295</u></u>	Total Township Cost	

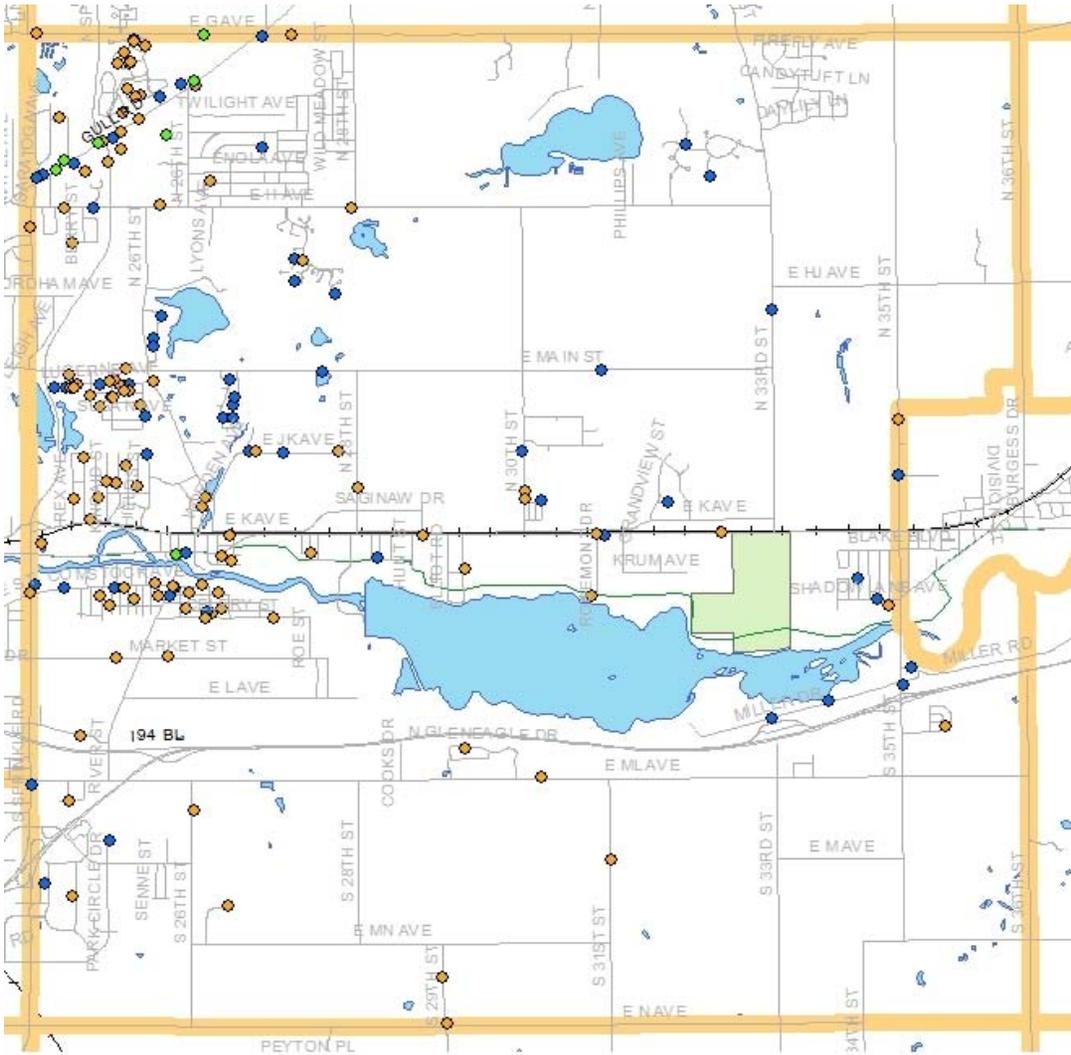
* if additional car is required by the Sheriff - amount applied \$16,720

PER LIEUTENANT		
Lieutenant base pay		89,981
Overtime/Holiday expectations (10%)		8,998
Benefit allocation	53,449	Officer equipment 1,634
Equipped car*		-
Dispatch		
Additional direct costs		4,195
Clerical costs		
Supervisory costs		
Indirect cost (insurance, departmental, admin.)		
Total Township Cost		<u><u>158,257</u></u>

2014 CASE MAP FROM THE KALAMAZOO COUNTY SHERIFF'S DEPARTMENT

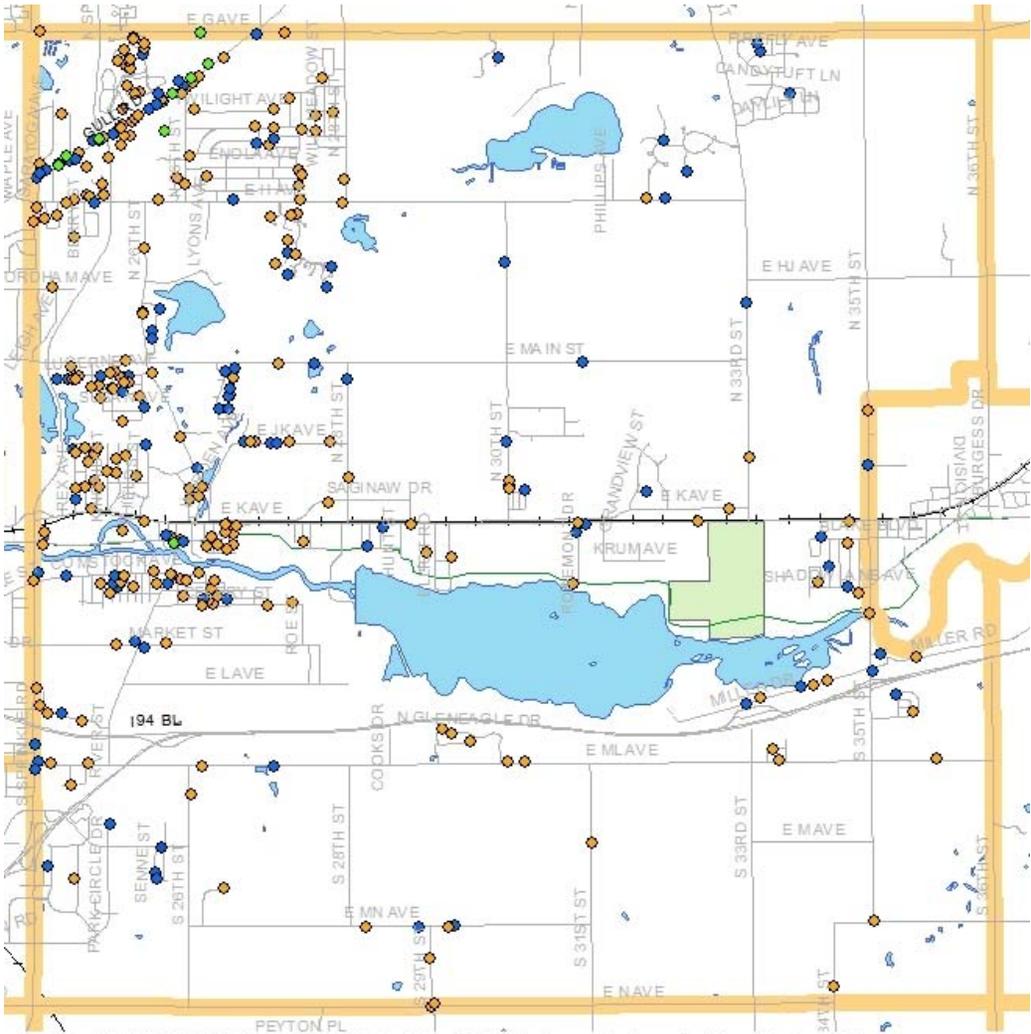


2015 CASE MAP FROM THE KALAMAZOO COUNTY SHERIFF'S DEPARTMENT (Continued)



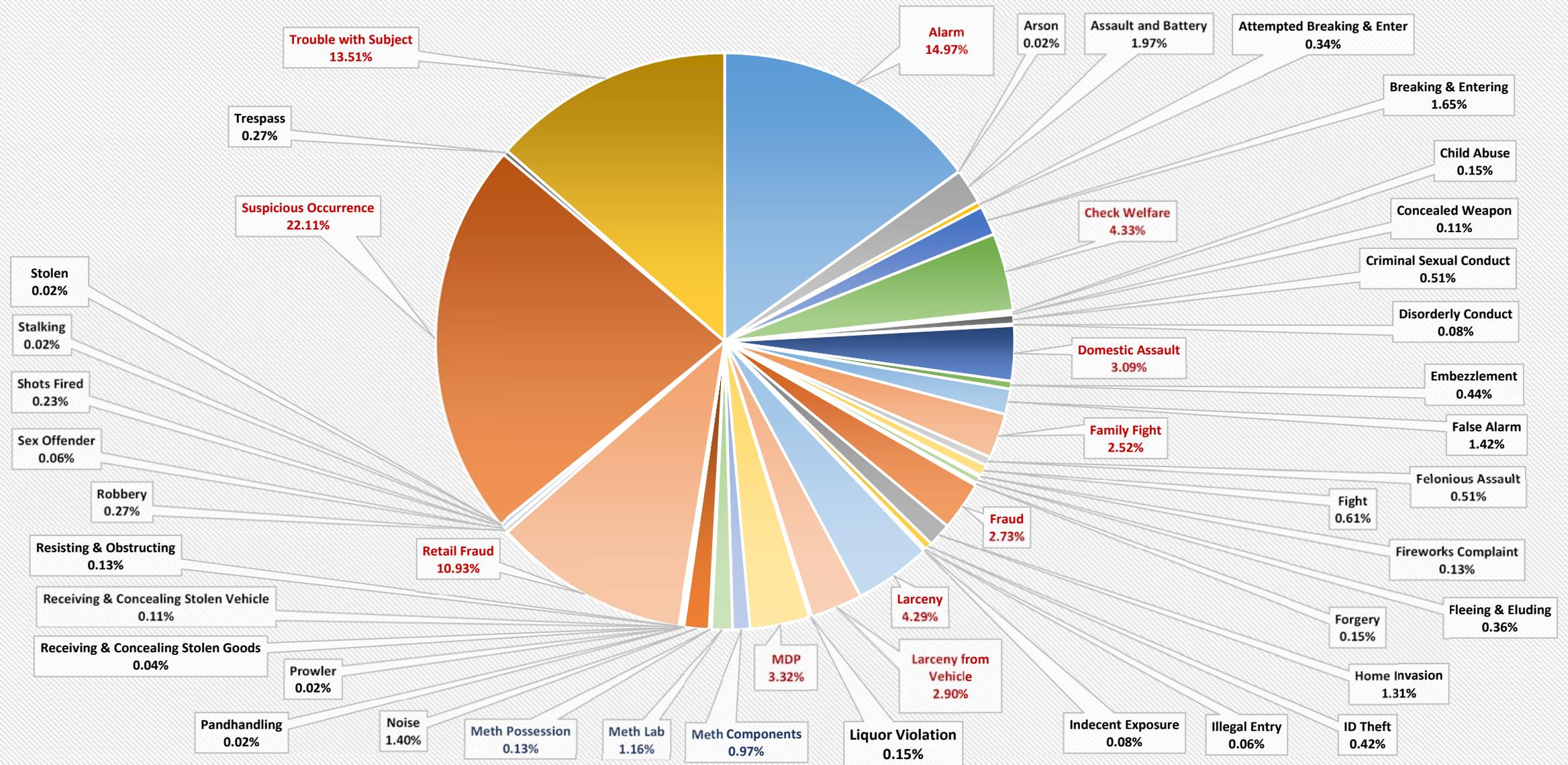
Comstock CFS - 2015 - Retail Frauds (green), Fraud/Forg/Embez (blue), Larcenies (orange)

2014/2015 CASE MAP FROM THE KALAMAZOO COUNTY SHERIFF'S DEPARTMENT (Continued)



Comstock CFS 1/1/2014 - 9/18/2015 -- Retail Frauds (green), Frauds/Forg/Embez (blue), and Larcenies (orange)

NATURE OF CALLS PROVIDED BY KCSD FROM 1/1/2014 THROUGH 09/1/2015



KALAMAZOO COUNTY SHERIFF'S DEPARTMENT REPORT SUMMARY ANALYSIS
BY NATURE/YEAR

Nature of the Calls	Total	2014	2015
Alarm	708	419	289
Arson	1	0	1
Assault and Battery	93	56	37
Attempted Breaking & Enter	16	9	7
Breaking & Entering	78	52	26
Check Welfare	205	126	79
Child Abuse	7	5	2
Concealed Weapon	5	3	2
Criminal Sexual Conduct	24	13	11
Disorderly Conduct	4	2	2
Domestic Assault	146	92	54
Embezzlement	21	9	12
False Alarm	67	35	32
Family Fight	119	78	41
Felonious Assault	24	15	9
Fight	29	19	10
Fireworks Complaint	6	2	4
Fleeing & Eluding	17	6	11
Forgery	7	4	3
Fraud	129	67	62
Home Invasion	62	35	27
ID Theft	20	9	11
Illegal Entry	3	2	1
Indecent Exposure	4	2	2
Larceny	203	124	79
Larceny from Vehicle	137	85	52
Liquor Violation	7	4	3
Malicious Destruction of Property (MDP)	157	100	57
Meth Components	46	29	17
Meth Lab	55	38	17
Meth Possession	6	6	0
Noise	66	43	23
Pandhandling	1	0	1
Prowler	1	1	0
Receiving & Concealing Stolen Goods	2	1	1
Receiving & Concealing Stolen Vehicle	5	5	0
Resisting & Obstructing	6	4	2
Retail Fraud	517	274	243
Robbery	13	7	6
Sex Offender	3	0	3
Shots Fired	11	7	4
Stalking	1	1	0
Stolen	1	1	0
Suspicious Occurrence	1046	559	487
Trespass	13	9	4
Trouble with Subject	639	382	257
TOTALS	4731	2740	1991