

Charter Township of Chocolay



Adopted Fiscal Year 2023
Budget





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5010 US 41 South
Marquette, MI 49855
(906) 249-1448



2023 Township Board

Supervisor Richard Bohjanen

Treasurer Ben Zyburt

Trustee David Lynch

Trustee Judy White

Clerk Max Engle

Trustee Don Rhein

Trustee Kendra Symbal

Appointees

Township Manager
William De Groot

Township Assessor
John Gehres

Township Attorney
Roger Zappa

Administrative Leaders

Fire Chief
Lee Gould

Planning/ Zoning Administrator
Dale Throenle

Police Chief
Scott Jennings

Public Works Superintendent
Brad Johnson

Charter Township of Chocolay

2023 Organizational Chart

Township Residents

Township Board (Elected)

Trustee
Rhein

Trustee
White

Treasurer
Zyburt

Supervisor
Bohjanen

Clerk
Engle

Trustee
Lynch

Trustee
Symbal

Planning/
Zoning
Administrator
Dale Throenle

Deputy Treasurer
Linda Poole

Contract Assessor
John Gehres

Township
Manager
William De Groot

Deputy Clerk
Suzanne Sundell

Administrative Assistant
Lisa Perry

Elections Workers

Police Chief
Scott Jennings

Public Works
Superintendent
Brad Johnson

Fire Chief
Lee Gould

Technology Coordinator
Dale Throenle

Administrative
Assistant
Lori Cronick

Administrative
Assistant/
Accreditations
Elisabeth
Norris-Harr

Sargent Tony
Carrick

Officer
Nick Carter

Officer

Officer

Chris Lucas

Joe Neumann

Assistant Chief

Rescue Lieutenant

Rescue Captain

Fire Lieutenant

Fire Captain

Secretary

Paid On Call
Firefighters



Introduction Tab



Office of the Township Manager
5010 US 41 South
Marquette, MI 49855
(906) 249-1448

FISCAL YEAR 2023 BUDGET TRANSMITTAL LETTER

To: Richard Bohjanen, Township Supervisor, and Township Board of Trustees

From: William De Groot, Township Manager

Subject: Fiscal Year 2023 Budget

Date: August 26, 2022

I am pleased to present the Fiscal Year 2023 Draft Budget for consideration. This draft budget continues to align our business practices with the community's values set through the Township Board's annual priority review.

We are in our third year of budget transition. The feedback staff received from the Board and Community has been positive about the transition. Our department leaders have been trained on the budget process and now have a better ability to align project costs with budgetary asks for smoother transparency.

This is the second budget cycle for a newly seated Board. Staff worked with the Board on establishing a vision for the next four years and held a review of projects in March 2022. As a reflection of our Board approved priorities and the four-year project alignment discussion, this year's balanced budget is based on five key strategic projects that align with Strategic Goals from the 2021 Master Plan:

Strategic Goal

1. Strengthen Critical Systems and Public Health

Projects that are linked to critical human and environmental needs relating to water, food, energy, mobility, and public safety systems, or systems with a direct relationship to public health, will receive higher priority than non-critical needs.

Projects:

- Develop a work program for Gravel Roads
- Develop the next five-year program for Public Paved Roads
- Review New Pathway to the School

2. Integration with other jurisdictions

Facilities or services that are consistent with the goals or strategies of other project collaborators or planning entities within the region will receive higher priority because of the potential to attract additional resources, funding, and work capacity; address issues that cross jurisdictional boundaries; deliver solutions to complex problems; provide more coherence and support; and provide broader benefits.

Projects:

- Complete Update to the Township Zoning Ordinance

3. Sustainability or Resilience over time

To what extent does the project have the necessary support over the life of the project? Projects that have multi-year or enduring support for the life of the project will receive higher priority.

Projects:

- Maintain Asset Management Plans for all Capital Purchases (Buildings, vehicles, properties, etc.)

4. Renewable Resources

Projects or activities that provide greater sustainability by reducing dependence on non-renewable resources will receive higher priority.

Projects:

- Develop and maintain recreational opportunities for all community residents
- Develop a park plan for all property at Beaver Grove

5. Catalytic opportunity

Projects or activities that include greater potential for catalytic economic, environmental, or social impacts will receive higher priority.

Projects:

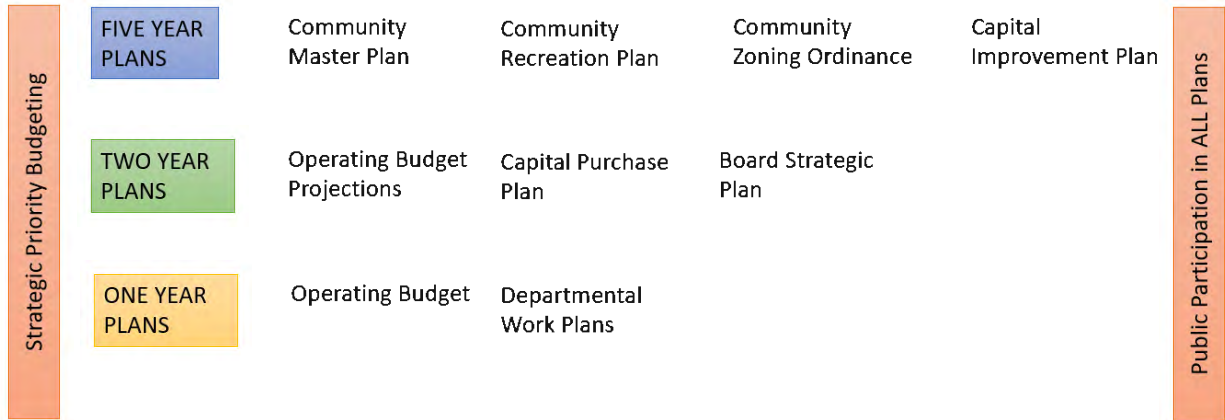
- Develop a plan for a Community Center

From Vision to Action

Our community has had a history of determining long term directions through the creation of master plans, recreation plans, zoning ordinances, and other multi-year plans. To many that may be where their involvement ends as it may not be clear how all these documents work together to help shape administrative policy or budget spending. Here is a plan alignment diagram to help illustrate the connection:

Plan Alignment Diagram

5:2:1 Plan



The simple to remember 5:2:1 method is designed as a filter for implementation. All the five-year plans have broad goals and projects set with public involvement that create an acceptable future for our community. The two-year plans develop defined work plans or projects for those board items associated with the goals of the five-year plans. Finally, the last step or bottom of the filter is the annual budget process that allocates resources to complete the project or work plan during that fiscal year.

Budget Summaries:

General

The tables below summarize the budget for the past five years. COVID-19 has continued to play a significant influence in the operations of government across the country. Since the rise in interest rates, general increase in consumer prices, and the supply chain challenge staff was asked to reduce unnecessary costs through 2023. This will help reduce spending during a very volatile time and focus the Township spending on those core deliveries necessary to serve our residents.

Inflationary Concerns

As stated above, the economic outlook continues to be very volatile based on inflationary concerns. This puts extra pressure on our budget projection process since we are seeing historical double digit increases in fuels and insurances. Even though there are many federal and state grant programs to offset spending for capital projects, the interest rates have increased making these projects more challenging, so our staff leadership team agreed to be more conservative this year and not submit a budget that introduces more capital programs so the financial markets can become more predictable.

Revenue Table

The improvements in the economy based on a raising of interest rates have allowed us to gain on fund balance interest. This may be a good or bad item because as interest rates rise the housing sales market lowers, thus our property tax capture will lower. Which means that projecting revenue still becomes challenging based on the aftereffects of the COVID policy changes.

Charter Township of Chocolay							
General Fund # 101							
Revenue							
Account	Account Description	2018 Actual	2019 Actual	2020 Actual	2021 Amended Budget	2022 Proposed	2023 Proposed
402.000	Property Taxes	\$ 765,078.22	\$ 779,000.00	\$ 913,177.00	\$ 854,544.02	\$ 911,161.83	\$ 956,719.92
441.000	Local Comm Stab Share Tax	\$ 10,483.38	\$ 7,000.00	\$ 7,000.00	\$ 10,500.00	\$ 10,500.00	\$ 10,500.00
446.000	Penalties & Interest	\$ 2,398.69	\$ 500.00	\$ 500.00	\$ 500.00	\$ 500.00	\$ 500.00
487.000	Trailer Park Fees	\$ 630.00	\$ 600.00	\$ 600.00	\$ 600.00	\$ 600.00	\$ 600.00
501.000	Due from Federal Grant	\$ -	\$ -	\$ -	\$ 175,000.00	\$ 344,662.00	\$ 434,662.00
504.000	Zoning Permit Fees	\$ 3,715.00	\$ 6,400.00	\$ 6,000.00	\$ 6,400.00	\$ 6,000.00	\$ 6,000.00
511.000	Animal Licenses	\$ 270.00	\$ 300.00	\$ 300.00	\$ 200.00	\$ 200.00	\$ 200.00
543.000	State of Michigan	\$ 3,508.13	\$ 4,400.00	\$ 4,000.00	\$ 4,500.00	\$ 55,500.00	\$ 95,500.00
545.000	Liquor Inspection Fee	\$ 3,137.65	\$ 2,900.00	\$ 2,000.00	\$ 2,900.00	\$ 2,900.00	\$ 2,900.00
565.000	State Rev. Sharing	\$ 504,633.00	\$ 471,048.00	\$ 515,000.00	\$ 510,382.00	\$ 546,431.00	\$ 604,435.00
579.000	Payment in Lieu	\$ 15,398.00	\$ 15,200.00	\$ 15,000.00	\$ 15,200.00	\$ 15,000.00	\$ 15,000.00
582.000	KBIC 2% Gaming Money	\$ -	\$ -		\$ 103,000.00	\$ 120,000.00	\$ 111,000.00
583.000	Franchise Fees	\$ 84,958.52	\$ 88,000.00	\$ 88,000.00	\$ 88,000.00	\$ 88,000.00	\$ 88,000.00
618.000	Tax Collection Fees	\$ 55,401.29	\$ 60,000.00	\$ 60,000.00	\$ 60,000.00	\$ 60,000.00	\$ 45,288.10
640.000	Refuse Collection	\$ 184,974.50	\$ 177,000.00	\$ 30,000.00	\$ 16,000.00	\$ 30,000.00	\$ 30,000.00
651.000	Landfill Admin Fee	\$ 6,198.00	\$ 5,300.00	\$ 4,000.00	\$ 5,300.00	\$ 5,300.00	\$ 5,300.00
660.000	County Reimbursement - Police	\$ 12,249.74	\$ 12,000.00	\$ 12,000.00	\$ 12,000.00	\$ 12,000.00	\$ 12,000.00
665.000	Interest Income	\$ 17,921.22	\$ 6,500.00	\$ 8,000.00	\$ 16,000.00	\$ 25,000.00	\$ 25,000.00
668.000	Investment Gain / Loss	\$ (185.57)	\$ -	\$ -	\$ -	\$ -	\$ 51,000.00
672.000	Premium Interest	\$ 801.42	\$ -	\$ -	\$ -	\$ -	\$ -
674.000	Interest on Loan	\$ -	\$ -	\$ 8,000.00	\$ -	\$ -	\$ -
677.000	Due from Cap. Impr. Fund	\$ -	\$ -	\$ -	\$ 300,855.00	\$ 129,121.00	\$ 129,121.00
678.000	Reimburse for Prop. Tax*	\$ 2,959.92	\$ 4,000.00	\$ 4,000.00	\$ 4,000.00	\$ 4,000.00	\$ 4,000.00
693.000	Tax Collection Reimb.	\$ 8,340.00	\$ 8,500.00	\$ 8,300.00	\$ 8,500.00	\$ 8,500.00	\$ 8,500.00
695.000	Trans Gen Fund Balance	\$ -	\$ 65,000.00	\$ 1,103,000.00	\$ 560,000.00	\$ -	\$ -
698.000	Miscellaneous	\$ 32,240.11	\$ 26,374.50	\$ 26,000.00	\$ 27,335.50	\$ 31,850.00	\$ 31,850.00
Totals		\$ 1,715,111.22	\$ 1,747,422.50	\$ 2,822,277.00	\$ 2,781,716.52	\$ 2,407,225.83	\$ 2,668,076.02

Operating Expense Table:

We have submitted a very conservative expense budget of an equally conservative operating budget for FY 2023 (\$2,093,751.45). The purpose for this is to account for the rise in health care and insurance costs because of inflation. The other main driver of the increase is the assumption for fuels and oil products to continue to be above historical averages. Each department manager was given the same budget framework and the strategic goals of the Board which allowed them to generate this year’s operating budget. We have also separated our operating expenses and our capital expenses so the Board and our public can start to see how our government operates like a business.

Charter Township of Choccolay						
General Fund # 101						
Expenditure						
Account	Account Description	2019 Actual	2020 Actual	2021 Budget	2022 Budget	2023 Proposed
103	Township Board	\$ 114,150.00	\$ 128,000.00	\$ 128,385.00	\$ 192,396.64	\$ 192,693.64
175	Township Supervisor	\$ 14,400.00	\$ 14,500.00	\$ 15,418.00	\$ 20,118.48	\$ 20,397.51
190	Elections	\$ 9,500.00	\$ 35,000.00	\$ 19,180.00	\$ 51,825.00	\$ 24,991.50
202	Assessor	\$ 64,000.00	\$ 74,000.00	\$ 80,385.00	\$ 67,718.00	\$ 73,935.12
215	Clerk	\$ 102,500.00	\$ 128,800.00	\$ 127,267.95	\$ 129,158.16	\$ 133,963.89
247	Board of Review	\$ 3,100.00	\$ 3,000.00	\$ 2,700.00	\$ 2,600.00	\$ 2,753.00
253	Treasurer	\$ 63,200.00	\$ 70,000.00	\$ 66,815.00	\$ 68,580.20	\$ 75,348.41
258	Technology	\$ 26,200.00	\$ 28,000.00	\$ 56,513.00	\$ 35,600.00	\$ 22,721.00
265	Township Hall & Grounds	\$ 17,800.00	\$ 18,000.00	\$ 135,000.00	\$ 59,650.00	\$ 70,455.00
285	Other General Government	\$ 423,050.00	\$ 1,449,000.00	\$ 337,722.00	\$ 400,340.18	\$ 466,560.11
305	Police	\$ 405,574.50	\$ 418,000.00	\$ 597,007.88	\$ 543,414.25	\$ 513,900.26
340	Fire	\$ 135,300.00	\$ 137,000.00	\$ 912,888.57	\$ 129,696.60	\$ 117,446.60
440	Streets	\$ 23,000.00	\$ 22,000.00	\$ 22,040.96	\$ 19,650.00	\$ 22,750.00
526	Sanitary Landfill	\$ 180,000.00	\$ 9,100.00	\$ 49,800.00	\$ 28,600.00	\$ 35,300.00
722	Recreation Grants		\$ -	\$ -	\$ -	\$ -
756	Recreation and Properties	\$ 112,300.00	\$ 115,000.00	\$ 218,498.46	\$ 212,528.26	\$ 178,249.44
800	Zoning	\$ 67,900.00	\$ 65,700.00	\$ 74,454.94	\$ 73,813.02	\$ 124,964.49
805	Planning Commission	\$ 8,700.00	\$ 9,000.00	\$ 12,841.95	\$ 10,081.95	\$ 12,753.23
815	Zoning Board of Appeals	\$ 3,100.00	\$ 3,700.00	\$ 4,780.00	\$ 4,475.24	\$ 4,568.25
Totals		\$ 1,773,774.50	\$ 2,727,800.00	\$ 2,861,698.72	\$ 2,050,245.97	\$ 2,093,751.45

The draft operating budget total is slightly reduced from last years approved budget.

Capital Budget Table:

The FY 2023 Capital Proposal is \$499,200 but many of these proposal projects are tied to grant revenue that if awarded the capital budget will only pay for a part of the project not the full cost listed. Since we have to draft a proposed budget many months before a grant is reviewed, we cannot guarantee if the projects listed below will actually happen in 2023.

Charter Township of Chocoy
Capital Budget 2021-2025
 Expenditure

Account	Department Description	2021	2022	2023	2024	2025	Total in Program
103	Township Board	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
175	Township Supervisor	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
190	Elections	\$ 6,000.00	\$ 6,000.00	\$ 5,200.00	\$ -	\$ -	\$ 17,200.00
202	Assessor	\$ 355.00	\$ -	\$ -	\$ -	\$ -	\$ 355.00
215	Clerk	\$ -	\$ -	\$ 2,000.00	\$ -	\$ -	\$ 2,000.00
247	Board of Review	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
253	Treasurer	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
258	Technology	\$ 19,100.00	\$ 53,275.00	\$ 12,300.00	\$ 6,400.00	\$ 7,800.00	\$ 98,875.00
265	Township Hall & Grounds	\$ 102,000.00	\$ 34,000.00	\$ 130,000.00	\$ 35,000.00	\$ -	\$ 301,000.00
285	Other General Government	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
305	Police	\$ 75,400.00	\$ 33,000.00	\$ 17,200.00	\$ 61,500.00	\$ 1,000.00	\$ 188,100.00
340	Fire	\$ 667,500.00	\$ -	\$ 90,000.00	\$ -	\$ -	\$ 757,500.00
440	Streets	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
526	Sanitary Landfill	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
722	Recreation Grants	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
756	Recreation and Properties	\$ 97,200.00	\$ 215,000.00	\$ 242,500.00	\$ -	\$ -	\$ 554,700.00
800	Zoning	\$ 800.00	\$ -	\$ -	\$ -	\$ -	\$ 800.00
805	Planning Commission	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
815	Zoning Board of Appeals	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Totals		\$ 968,355.00	\$ 341,275.00	\$ 499,200.00	\$ 102,900.00	\$ 8,800.00	\$ 1,920,530.00

Conclusions

Staff is offering a total operating budget of \$2,592,951.45 and a projected surplus of \$75,125.33 which will be applied to future capital purchases creating a long-term balanced budget. I would like to thank Lee Gould, Scott Jennings, Brad Johnson, Linda Poole, Suzanne Sundell, and Dale Throenle in further tightening the budget to protect against short term inflation caused by COVID policies.

In addition, I would like to thank the Township Board for their guidance, direction, and commitment to the new budget process. Pursuant to the General Appropriations Act we are proud to present this balanced budget document for consideration.

Thank you,

William De Groot, Township Manager



Policies Tab



5010 US 41 South
Marquette, MI 49855
(906) 249-1448

FY 2023 Budget Policies

State Laws and Charter Requirements

Basic Summary of Compliance

The Charter Township of Chocolay budget policies are governed by the Township Charter Act, the Uniform Budgeting and Accounting Act for Local Units of Government in Michigan, the General Property Tax Act of Michigan, the General Appropriations Act, other pertinent Laws of the State of Michigan, and generally accepted accounting principles. These laws provide a framework and budget control guidelines that help establish the proper levels of annual revenues collected and appropriate expenses within the Township.

The Township Board has adopted a fiscal year starting January 1st to December 31st in compliance with Section 42.28 of the Michigan Charter Act. The Township Board must produce or have cause to produce a budget proposal for the public to review before passage each year. The budget proposal must be balanced to comply with the General Appropriations Act of Michigan. An appropriations resolution cannot be adopted that would cause total expenditures to exceed total revenues.

The budget process is explained over the next series of pages to comply with generally accepted accounting principles and clarity to our residents and public.

ACCOUNTING

Basis of Accounting Principles

All governmental and agency funds utilize the modified accrual basis of accounting. Under this method, revenues are recognized when received, or accrued as a receivable when they become measurable and available to finance current operations. Significant revenues accrued by the Township include property taxes, expenditure reimbursement type grants, certain inter-governmental revenues, and special assessments.

Expenditures are recognized under the modified accrual basis of accounting when the related fund liability is incurred, except for interest on long-term debt and compensated absences, which are recorded when paid. The financial statements are reflected on the accrual basis of accounting, the revenues are recorded when earned and expenses are recorded as incurred.

Budgetary Basis vs. "Generally Accepted Accounting Policies" (GAAP)

The budget is adopted on a basis consistent with generally accepted accounting principles (GAAP) except for certain items that are adjusted on the Township's accounting system at fiscal year-end. During the year, the Township's accounting system is maintained on the same basis as the adopted budget. This enables department leaders to monitor their budgets monthly through reports generated

by the accounting system. The differences between the budgetary basis and GAAP include the following:

- Principal payments on outstanding debt in the Enterprise funds are expensed for budgetary purposes instead of being recorded as an adjustment to the balance sheet long-term liability.
- Capital outlay in Enterprise Funds is expensed for budgetary purposes instead of being recorded as an adjustment to the balance sheet capital asset.
- Pension and Other Post-Employment Benefits (OPEB) in Enterprise Funds are expensed for budgetary purposes when paid. GAAP requires pension and OPEB to be accrued when earned by the employees.

BUDGET PROCESS

Budget preparation begins with a priority setting session with the Township Board. Once the Board's priorities are determined each Spring, then budget instructions are distributed to department leaders that outline annual budgeting expectations.

The department leaders review and submit their budget requests using the expectations outlined by Township Manager. Once a draft budget is developed a technical review is completed by the Township Auditor. The Township Manager prepares and submits to the Township Board the recommended budget each fall, for the next fiscal year beginning January 1.

The Township Board reviews the Township Manager's proposed budget. All review sessions are open to the public. A copy of the proposed budget, as presented by the Township Manager to the Township Board is available for viewing at the office of the Township Clerk, and on the Township web-site.

A Public Hearing is held prior to the budget adoption to allow for citizen input. The notice of public hearing must be posted in accordance with the Open Meetings Act of Michigan. After the public hearing is closed, the budget is ready for formal adoption before January 1st.

FUND DESCRIPTIONS

Understanding how a Township reports its revenue and expenses are important, so the introduction of "Funds" is necessary to describe. Like a private business the Township has many parts of operations, from roads, to parks, to administration. Each has a budget associated with it or "fund" associated with the revenues and expenses. These budgets are normally associated by fund type General Fund, Special Revenue, Capital Project, and Enterprise. Summary schedules of each fund are presented in the Budget Summary section of the Annual Budget.

The financial activities of the Township are recorded in separate funds and account groups, categorized, and described as follows:

Major Governmental Funds

General Fund

This fund is used to account for all general operating revenues and expenditures of the Township not accounted for in another fund. Revenues are derived primarily from property taxes, state distributions, charges for inter-departmental services and transfers from other funds. These revenues are used to finance basic Township services such as Public Safety, Parks & Recreation, General Government activities, and Public Services.

Roads Funds

These funds are used to account for the Road Millage associated with improvements for our Township paved roads.

Capital Improvement Projects Fund

This fund is used to account for acquisitions and construction of major capital facilities other than those financed by proprietary fund operations and special assessments.

Library Millage Fund

This is a locally assessed millage for the Peter White Library. This is a pass-through revenue for the Library to use as part of their operating budget.

Non-Major Governmental Funds

Fire Fund

Budgets within this type of fund are associated with local millage funding for Fire Department improvements. The last time this was used was for the construction of the fire hall.

Drug Law Enforcement Fund

This fund is for the pass-through funding from Federal or State sources for drug enforcement. These funds are specific only for police agencies for related investigations and education to stop drug abuse.

Liquor Law Fund

These are funds associated with the inspection and permitting process for local liquor sales per the State of Michigan permitting process.

Fiduciary Funds

These funds are used to account for assets held in trust or as an agent for others. Fiduciary funds include the General Trust and Agency Fund, and Tax Collector's Fund.

BUDGET FORMAT

Budgeted Funds

The annual appropriation resolution shall apply to all funds. The Township Board is also required to approve the administrative budget for the daily operations.

Operating Budget

The operating budget will be based on the principle of financing current expenditures with current revenues or accumulated reserves. Budgeted expenditures will reflect the Township's perceived needs and desires of the community based on the results of Priority Based Budgeting and the priorities established by the Township Board. The budget will be based on generally accepted accounting principles.

The Operating Budget provides for general services including personnel costs, supplies, services, and capital equipment and improvements. These capital purchases are on-going and include vehicles such as cars and trucks, miscellaneous machinery, and equipment, and building improvements. Revenues for the Operating Budget include property taxes, user fees and intergovernmental sources and local contributions.

Multi-year projections are included for the General Fund, the Major and Local Street Funds, and the Capital Projects Fund. The five-year projections for the Capital Improvement Program for sewer, fire, and police are also included.

OPERATING BUDGET STRUCTURE

The Township is organized on a departmental basis. The Township is required to comply with the General Appropriations Act of Michigan, which means that the Township's operations are accounted for under various cost centers known as activities or organizations within the departments.

This is like a private business because each department cost center is broken down into programs or units consistent with the State of Michigan Chart of Accounts. Each unit has a cost line item and is maintained each month by the finance staff as credits and debits are drawn against each line item for the acquisition of items or services. As in a private business these are rolled into broad categories listed in the Revenues and Expense Report. The Township also lists these totals each year as part of the annual Audit in the Statement of Revenues, Expenditures, and Changes in Fund Balance.

The annual expenses are rolled up into the following categories:

Legislative

Includes all salaries, training, per meetings costs, legal and professional contracts, and other associated expenses of the Township Board, and the Township Manager.

General services and administration

The operating expense of the Township which includes expenses for the general operations of all departments other than Police, Fire, Planning, and Zoning. These expenses include training, supplies, contractual services, and other daily operational costs.

Public safety

Includes all the general expenses associated to operating the Police and Fire Departments.

Public works

This includes the costs associated with the Road Millage, the sanitary land fill, Waste Management contracts, and the sales of garbage bags.

Community and Economic Development

Includes expenditures for the operations of the Planning and zoning department, the Planning Commission, and the Zoning Board of Appeals.

Recreation and Culture

These expenses are categorized as those associated with the normal operations and maintenance of the various properties and recreations areas within the Township.

Capital Outlay

This includes expenditures for items added to the Township's general fixed assets. These expenditures include the purchase of land, land improvements, building additions and improvements, machinery and equipment, office equipment and furniture, and vehicular equipment.

The annual revenues are rolled up into the following categories:

Taxes

These revenues are collected by the direct levy of the Township Charter Millage upon all properties within the Township.

Licenses and permits

These revenues include zoning permit fees collected for conformance with construction and land use required by the Zoning Ordinance. This revenue source also includes animal license fees associated with dog licenses.

Federal sources

The federal government used to have a program that shares revenues with local governments, this has been eliminated by recent Federal changes. This source could include federal grant sources in the future.

State sources

The State disburses funds to local governments in a variety of ways. They are listed here and include revenue sharing, and liquor inspections fees. This line does not normally include state grants.

Local sources

These are local government sources that contribute revenues to our Township for services. These are not collected at this time.

Charges for services

The charges for services revenue are generated by contractual agreements or franchise fees paid to the Township by companies operating within our jurisdiction, such as franchise utility fees, land fill administration fees, and refuse collection fees

Interest

This is exactly how it sounds. This is the listed interest from investments or bank accounts interest from the various holdings.

Other

This revenue is generated from zoning compliance fines, and administrative fees for hall or grounds rentals.

CAPITAL IMPROVEMENT PROGRAM STRUCTURE

In addition to budgets for Township Operations, the Township Budget includes the Capital Improvement Program. The Capital Improvements Program (CIP) is a five-year forecast of capital expenses together with available funding resources. The first year of the forecast is adopted as the current year CIP budget.

The Capital Improvements Program (CIP) will reflect a consensus of the perceived needs and desires of the community based on long-range planning. Projects included in the Capital Improvements Program shall be consistent with the Township Board's Strategic Vision. The CIP provides funding for those operations exclusive of enterprise funds. Eligible uses include capital projects, major equipment, debt

service, and non-utility environmental expenses. The Capital Improvements Program will, to the extent possible, be designed to protect the Township's investments in capital and operating assets through timely and adequate maintenance and replacement of those assets. Examples include construction of buildings or other structures, roads, sewers, parks, and the purchase of heavy equipment, fire trucks and police cruisers. Funding for CIP include bond proceeds, donations, grants, and intergovernmental sources.

RESERVES

General Fund Undesignated Reserve

General Reserves are the measure of government's profitability. A government can turn a profit from year to year by simple accounting, when revenues exceed annual expense, just as in private business. The difference is that at the end of the year, these profits are not turned back to shareholders equally, they are added to the "general reserves" which is part of the general fund. These reserves are then able to be used the following year to help balance the budget in difficult times or for high expenses.

The Township does not have a reserve policy but will be developing one within the next two years.

Contingency Reserve

Funds will be designated in a contingency reserve account within the General Fund. The funds will be available for priority initiatives. The Township Board or the Township Manager can appropriate funds from this reserve for emergency use since they are part of the approved annual budget.

INVESTMENTS

The Township Board policy places the limits on the Township Treasurer for investing. The policy states:

Safety:

Safety of principle is the foremost objective of the Charter Township of Chocloy investment policy

Diversification:

The investments shall be diversified by avoiding over concentration in securities from a specific issuer of business sector (excluding U.S. Treasury securities and insured certificates of deposit)

Liquidity:

The investment portfolio shall remain sufficiently liquid to meet all operating requirements that may be reasonably anticipated.

Return on Investment:

Return on investment is of secondary importance compared to safety and liquidity objectives. Investments shall be selected to obtain a market average rate of return. The core of investments is limited to relatively low risk securities.

The Treasurer may elect to have certificated and other evidence of investments held by a financial institution, provided that the financial institution presents to the Township Treasurer on a quarterly basis, sufficient documentation and acknowledgement of the investment instruments held on behalf of the Township. The Township must comply with all applicable statutes relating to public fund investments.

LONG TERM DEBT

Subject to the provisions of the State of Michigan, Chocolay Township applied for and sold a General Obligation Junior Bond for a sewer improvement project in 2020. The sale of this bond obligated the Township to payback roughly \$3,500,000 over the next twenty years by annual payments of \$180,000. These payments are due every October.

The obligation will be repaid through the sewer users monthly fee from those residents that are connected to the sanitary sewer system. This budget is shown within the sewer fund.

The Township does not have any other long-term debt or debt service agreements.

This summary serves as a basic tool to understand how our budget process is similar to private business, or other public agencies within the State of Michigan.



Profile Tab



5010 US 41 South
Marquette, MI 49855
(906) 249-1448

History

Chocolay Township was established on March 17, 1860 by order of the Marquette County Board. The first Township Board served from 1860-1883 who included Albert Day, Joseph W. Edwards, H.S. Bacon, William G. Boswell, David Preston, and Lorenzo D. Harvey. The community is located along Lake Superior and has the Chocolay River flowing through the entire Township. In the early days of commerce this intersection was an important stop for trading and commerce. The focus of this commerce was the Chocolay Furnace, which cast marketable iron products.

A building boom happened in the Township creating the Village of Harvey from 1908-1909. This boom created the existing look of the Village. Although the Village was still focused on river or lake based commerce such as forestry and smelting, our community introduced new ventures like bars, eateries, and others.

In 1926, when the Federal Highway System officially recognized US-41, this changed how community residents traveled through our community and really started to bring outsiders to the Township.

Today, the Township values have not changed significantly. Our residents still enjoy the natural beauty of Lake Superior and the Chocolay River. We still value open spaces, agriculture, and solid land use priorities of smart development that enhances the local community.

For more information about Chocolay's history, the you can visit our website Chocolay.org.

Location

The Township encompasses approximately 60 square miles in the Upper Peninsula of Michigan. The Township is located just east of the City of Marquette. The Township is framed to the north and west by M-28 (North) and US-41 (West) serving as the major travel corridors for residents and visitors.

Population

We have a growing population of 5,898 yoopers living in 2,324 households. Our diverse population is made up of Native American, Asian, Hispanic/ Latino, Finnish, German, English, Irish, Swedish, Italian, and White according to the US Census Bureau.

Employment

Many of our employment opportunities are in the service-based sector. We have many construction based employers, auto repair, and commercial based employers. The Township has five restaurants. Many of our residents work outside of the township for the health or university system.

Education

The Township has an elementary school that is associated with the Marquette Area Public School system. We also have many preschools throughout the community. For the older grade school students, they are bussed into the City of Marquette. For those that choose post-secondary education Northern Michigan University is located just 5 miles away.

Public Safety

The Township has its own Police and Fire Departments. Our Police Department employs four full time officers and one part time officer. We are able to cover 18 hours per day and serve as road patrol for all parts of the Township.

The Township Fire Department is a paid-on call fire department. That means it is made up of dedicated and trained volunteers. Our department has 35 fire fighters trained in firefighting, water rescue, brush fire, and search and rescue tactics.

Public Services

The Township offers many public services to its residents. The most significant is the operations of the Township Sewer System around the Village area. The sewer system has approximately 850 equivalent users on the system. The sewer flows to the City of Marquette's sewer treatment facility. The Township is researching water for the same area.

The Township has contracted with Waste Management to remove garbage, debris, and recycling for those residents who want to participate in the program. There are many community-based non-profits that conduct a variety of programs for our residents, such as 4-H to senior programs.

Parks & Recreation

Along with the Lake and river options, the Township owns eleven different recreation areas for use by our Township residents. The areas range from sports fields to wooded areas for hiking. There are also regional hiking and ATV trails throughout the Township.

2021 Township Master Plan

The current Township vision was developed by surveying our community from 2010 to 2014. This process led to the development of the 2021 Community Master Plan. This plan not only sets the land use strategies for the community, but also suggests the priorities of spending to achieve the supported vision.



Summary Tab



5010 US 41 South
 Marquette, MI 49855
 (906) 249-1448

Summary of Revenues and Expenses - All Funds (FY 2017-FY 2023)

Charter Township Of Chocoly Summary of Revenues and Expenditures - All Funds							
	2017	2018	2019	2020	2021	2022	2023
General Fund	\$ 1,653,133.00	\$ 1,715,111.00	\$ 1,690,449.00	\$ 2,705,000.00	\$ 2,781,716.52	\$ 2,407,225.83	\$ 2,779,571.02
Road Fund	\$ -	\$ 354,548.00	\$ 368,661.00	\$ 365,000.00	\$ 380,142.00	\$ 428,934.99	\$ 409,479.97
Fire Millage	\$ 252,948.00	\$ -	\$ 15.00	\$ -	\$ -	\$ -	\$ -
Liquor Law Enforcement	\$ 3,233.00	\$ 2,737.00	\$ 2,781.00	\$ 2,900.00	\$ 3,000.00	\$ 2,900.00	\$ 2,900.00
Drug Law Enforcement	\$ 1,561.00	\$ -	\$ 1,315.00	\$ -	\$ 1,300.00	\$ 1,300.00	\$ 1,300.00
Library Millage	\$ 150,603.00	\$ 153,174.00	\$ 215,968.00	\$ 220,000.00	\$ 237,427.93	\$ 254,047.88	\$ 242,510.92
Capital Improvements Fund	\$ 317,371.00	\$ 172,849.00	\$ 742,288.00	\$ 81,000.00	\$ -	\$ 69,581.00	\$ 1,114,349.00
Total Revenues	\$ 2,378,849.00	\$ 2,398,419.00	\$ 3,021,477.00	\$ 3,373,900.00	\$ 3,403,586.44	\$ 3,163,989.70	\$ 4,550,110.90
es							
General Fund	\$ 1,583,286.00	\$ 1,567,617.00	\$ 1,513,070.00	\$ 2,705,000.00	\$ 2,861,698.72	\$ 2,050,245.97	\$ 2,762,067.10
Road Fund	\$ -	\$ 53,962.00	\$ 469,081.00	\$ 500,000.00	\$ 500,000.00	\$ 100,000.00	\$ 426,000.00
Fire Millage	\$ 1,310.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Liquor Law Enforcement	\$ 2,910.00	\$ 3,138.00	\$ 2,781.00	\$ 2,900.00	\$ 3,000.00	\$ 2,900.00	\$ 2,900.00
Drug Law Enforcement	\$ -	\$ -	\$ 767.00	\$ -	\$ 1,300.00	\$ 1,300.00	\$ 1,300.00
Library Millage	\$ 150,603.00	\$ 153,174.00	\$ 215,968.00	\$ 220,000.00	\$ 237,427.93	\$ 254,047.88	\$ 242,510.92
Capital Improvements Fund	\$ 161,544.00	\$ 133,300.00	\$ 841,851.00	\$ 89,324.00	\$ 300,855.00	\$ 341,275.00	\$ 499,200.00
Total Expenditures	\$ 1,899,653.00	\$ 1,911,191.00	\$ 3,043,518.00	\$ 3,517,224.00	\$ 3,904,281.65	\$ 2,749,768.85	\$ 3,933,978.02
Excess of Revenues Over (Under) Expenditures	\$ 479,196.00	\$ 487,228.00	\$ (22,041.00)	\$ (143,324.00)	\$ (500,695.21)	\$ 414,220.84	\$ 616,132.88
Other Financing Sources (Uses)							
Transfers In	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transfers (out)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Other Financing Sources (Uses)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Change in Fund balance	\$ 479,196.00	\$ 487,228.00	\$ (22,041.00)	\$ (143,324.00)	\$ (500,695.21)	\$ 414,220.84	\$ 616,132.88
Fund balance beginning of the year	\$ 2,070,156.00	\$ 2,549,352.00	\$ 3,036,580.00	\$ 3,014,539.00	\$ 2,871,215.00	\$ 2,370,519.79	\$ 2,784,740.63
Fund balance, end of the year	\$ 2,549,352.00	\$ 3,036,580.00	\$ 3,014,539.00	\$ 2,871,215.00	\$ 2,370,519.79	\$ 2,784,740.63	\$ 3,400,873.52



5010 US 41 South
 Marquette, MI 49855
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Summary of Revenues and Expenses - Wastewater Fund (2017-2023)

Charter Township Of Chocolay							
Summary of Revenues and Expenditures - Wastewater Fund (Proprietary)							
	2017	2018	2019	2020	2021	2022	2023
				Budget	Proposed		
Revenues							
Charges for services, net	\$ 311,680.00	\$ 309,161.00	\$ 506,922.00	\$ 524,500.00	\$ 525,000.00	\$ 574,000.00	\$ 574,000.00
Misc. income	\$ 3,105.00	\$ 2,649.00	\$ 4,877.00	\$ -	\$ 5,000.00	\$ 5,000.00	\$ 5,000.00
Total Revenues	\$ 314,785.00	\$ 311,810.00	\$ 511,799.00	\$ 524,500.00	\$ 530,000.00	\$ 579,000.00	\$ 579,000.00
Expenditures							
Personnel Services	\$ 77,507.00	\$ 92,633.00	\$ 90,551.00	\$ 108,610.00	\$ 97,349.46	\$ 49,563.53	\$ 54,288.35
Supplies	\$ 5,114.00	\$ 5,935.00	\$ 9,836.00	\$ 20,000.00	\$ 10,000.00	\$ 30,000.00	\$ 30,001.00
Other services	\$ 133,464.00	\$ 138,822.00	\$ 312,285.00	\$ 3,361,390.00	\$ 417,945.00	\$ 605,186.67	\$ 562,070.00
Depreciation	\$ 47,038.00	\$ 45,577.00	\$ 46,074.00	\$ 50,000.00	\$ 87,500.00	\$ 87,500.00	\$ 150,000.00
Total Expenditures	\$ 263,123.00	\$ 282,967.00	\$ 458,746.00	\$ 3,540,000.00	\$ 612,794.46	\$ 772,250.19	\$ 796,359.35
Operating Income (Loss)	\$ 51,662.00	\$ 28,843.00	\$ 53,053.00	\$ (3,015,500.00)	\$ (82,794.46)	\$ (193,250.19)	\$ (217,359.35)
Non-Operating Revenues							
Investment income	\$ 13,057.00	\$ 22,299.00	\$ 30,991.00	\$ 500.00	\$ 7,500.00	\$ 46,443.52	\$ 7,500.00
Gain (Loss) on invest in wastewater facility	\$ 77,514.00	\$ (10,189.00)	\$ 103,819.00	\$ 3,000,000.00	\$ -	\$ -	\$ -
Gain (Loss) on investment	\$ -	\$ (551.00)	\$ 24,322.00	\$ -	\$ 1,500.00	\$ -	\$ 55,000.00
Capital contribute	\$ -	\$ 107,415.00	\$ 114,120.00	\$ -	\$ 30,000.00	\$ -	\$ -
Total Non-Operating Revenues (Expenses)	\$ 90,571.00	\$ 118,974.00	\$ 273,252.00	\$ 3,000,500.00	\$ 39,000.00	\$ 46,443.52	\$ 62,500.00
Change in Net Position	\$ 142,233.00	\$ 147,817.00	\$ 326,305.00	\$ (15,000.00)	\$ (43,794.46)	\$ (146,806.67)	\$ (154,859.35)
Net Position, beginning next year	\$ 2,301,365.00	\$ 2,443,598.00	\$ 2,591,415.00	\$ 2,917,720.00	\$ 2,902,720.00	\$ 2,858,925.54	\$ 2,712,118.87
NET POSITION END OF YEAR	\$ 2,443,598.00	\$ 2,591,415.00	\$ 2,917,720.00	\$ 2,902,720.00	\$ 2,858,925.54	\$ 2,712,118.87	\$ 2,557,259.52



5010 US 41 South
 Marquette, MI 49855
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Summary of Revenues and Expenses - All Funds 2021-2023

FY 2021 Final

	2021 Final				Non-Major			Total All Funds
	General Fund	Road Fund	Library Millage Fund	CIP Fund	Drug Law Enforcement Fund	Fire Fund	Liquor Law Fund	
Revenues								
Taxes	\$ 889,162.00	\$ 383,732.00	\$227,437.00			\$ 22.00		\$ 1,500,353.00
Licenses and permits	\$ 5,470.00							\$ 5,470.00
Federal sources	\$ -			\$ 78,279.00				\$ 78,279.00
State sources	\$ 589,769.00			\$ 8,728.00				\$ 598,497.00
Local sources	\$ 93,861.00			\$ 90,000.00			\$ 2,571.00	\$ 186,432.00
Charges for services	\$ (5,196.00)	\$ (3,590.00)						\$ (8,786.00)
Interest	\$ -			\$ 19,166.00				\$ 19,166.00
Other	\$ 35,998.00			\$ 17,065.00	\$ -			\$ 53,063.00
Total Revenues	\$ 1,609,064.00	\$ 380,142.00	\$227,437.00	\$ 213,238.00	\$ -	\$ 22.00	\$ 2,571.00	\$ 2,432,474.00
Expenditures								
Current operations:								
Legislative	\$ 140,316.00							\$ 140,316.00
General services and administration	\$ 618,024.00							\$ 618,024.00
Public safety	\$ 531,155.00				\$ -		\$ 2,571.00	\$ 533,726.00
Public works	\$ 31,776.00	\$ 473,207.00						\$ 504,983.00
Community and economic development	\$ 73,278.00							\$ 73,278.00
Recreation and culture	\$ 99,353.00		\$227,437.00					\$ 326,790.00
Capital outlay	\$ -	\$ -		\$ 915,647.00				\$ 915,647.00
Total Expenditures	\$ 1,493,902.00	\$ 473,207.00	\$227,437.00	\$ 915,647.00	\$ -	\$ -	\$ 2,571.00	\$ 3,112,764.00
Excess of Revenues Over (Under) Expenditures								
	\$ 115,162.00	\$ (93,065.00)	\$ -	\$ (702,409.00)	\$ -	\$ 22.00	\$ -	\$ (680,290.00)
Other Financing Sources (Uses)								
Transfers In	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transfers (out)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Other Financing Sources (Uses)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Change in Fund balance	\$ 115,162.00	\$ (93,065.00)	\$ -	\$ (702,409.00)	\$ -	\$ 22.00	\$ -	\$ (680,290.00)
Fund balance beginning of the year	\$ 1,926,175.00	\$ 198,723.00	\$ -	\$ 1,114,349.00	\$ -	\$ 2,480.00	\$ -	\$ 3,241,727.00
Fund balance, end of the year	\$ 2,041,337.00	\$ 105,658.00	\$ -	\$ 411,940.00	\$ -	\$ 2,502.00	\$ -	\$ 2,561,437.00



5010 US 41 South
 Marquette, MI 49855
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Summary of Revenues and Expenses - All Funds 2021-2023

FY 2022 Approved Budget

	2022 Budgetted				Non-Major			Total All Funds
	General Fund	Road Fund	Library Millage Fund	CIP Fund	Drug Law Enforcement Fund	Fire Fund	Liquor Law Fund	
Revenues								
Taxes	\$ 911,162	\$ 428,934.99	\$254,047.88					\$ 1,594,144.70
Licensees and permits	\$ 9,700.00							\$ 9,700.00
Federal sources	\$ 344,662.00							\$ 344,662.00
State sources	\$ 612,431.00							\$ 612,431.00
Local sources	\$ 129,121.00						\$ 2,900.00	\$ 132,021.00
Charges for services	\$ 123,300.00							\$ 123,300.00
Interest	\$ 25,500.00							\$ 25,500.00
Other	\$ 251,350.00				\$ 1,300.00			\$ 252,650.00
Total Revenues	\$ 2,407,225.83	\$ 428,934.99	\$254,047.88	\$ -	\$ 1,300.00	\$ -	\$ 2,900.00	\$ 3,094,408.70
Expenditures								
Current operations:								
Legislative	\$ 192,396.64							\$ 192,396.64
General services and administration	\$ 835,590.01							\$ 835,590.01
Public safety	\$ 673,110.85				\$ 1,300.00		\$ 2,900.00	\$ 677,310.85
Public works	\$ 48,250.00							\$ 48,250.00
Community and economic development	\$ 88,370.21							\$ 88,370.21
Recreation and culture	\$ 176,475.73		\$254,047.88					\$ 430,523.61
Capital outlay	\$ 499,200.00	\$ 100,000.00		\$ -				\$ 599,200.00
Total Expenditures	\$ 2,513,393.44	\$ 100,000.00	\$254,047.88	\$ -	\$ 1,300.00	\$ -	\$ 2,900.00	\$ 2,871,641.33
Excess of Revenues Over (Under) Expenditures	\$ (106,167.61)	\$ 328,934.99	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 222,767.37
Other Financing Sources (Uses)								
Transfers In	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transfers (out)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Other Financing Sources (Uses)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Change in Fund balance	\$ (106,167.61)	\$ 328,934.99	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 222,767.37
Fund balance beginning of the year	\$ 2,561,437.00	\$ 200,939.00	\$ -	\$ 985,227.57	\$ -	\$ -	\$ -	\$ 3,747,603.57
Fund balance, end of the year	\$ 2,455,269.39	\$ 529,873.99	\$ -	\$ 985,227.57	\$ -	\$ -	\$ -	\$ 3,970,370.94



5010 US 41 South
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Summary of Revenues and Expenses - All Funds 2021-2023

FY 2023 Adopted Budget

	2023 Budgetted				Non-Major			Total All Funds
	General Fund	Road Fund	Library Millage Fund	CIP Fund	Drug Law Enforcement Fund	Fire Fund	Liquor Law Fund	
Revenues								
Taxes	\$ 919,279	\$ 409,479.97	\$ 242,510.92					\$ 1,571,269.40
Licensees and permits	\$ 9,700.00							\$ 9,700.00
Federal sources	\$ 434,662.00							\$ 434,662.00
State sources	\$ 860,435.00							\$ 860,435.00
Local sources	\$ 129,121.00						\$ 2,900.00	\$ 132,021.00
Charges for services	\$ 123,300.00							\$ 123,300.00
Interest	\$ 25,500.00				\$ 1,300.00			\$ 26,800.00
Other	\$ 277,574.50				\$ -			\$ 277,574.50
Total Revenues	\$ 2,779,571.02	\$ 409,479.97	\$ 242,510.92	\$ -	\$ 1,300.00	\$ -	\$ 2,900.00	\$ 3,435,761.90
Expenditures								
Current operations:								
Legislative	\$ 192,693.64							\$ 192,693.64
General services and administration	\$ 910,241.20							\$ 910,241.20
Public safety	\$ 631,346.86				\$ 1,300.00		\$ 2,900.00	\$ 635,546.86
Public works	\$ 58,050.00							\$ 58,050.00
Community and economic development	\$ 142,285.97							\$ 142,285.97
Recreation and culture	\$ 328,249.44		\$ 242,510.92					\$ 570,760.35
Capital outlay	\$ 499,200.00	\$ 426,000.00		\$ -				\$ 925,200.00
Total Expenditures	\$ 2,762,067.10	\$ 426,000.00	\$ 242,510.92	\$ -	\$ 1,300.00	\$ -	\$ 2,900.00	\$ 3,434,778.02
Excess of Revenues Over (Under) Expenditures	\$ 17,503.92	\$ (16,520.03)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 983.88
Other Financing Sources (Uses)								
Transfers In	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transfers (out)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Other Financing Sources (Uses)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Change in Fund balance	\$ 17,503.92	\$ (16,520.03)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 983.88
Fund balance beginning of the year	\$ 3,934,318.41	\$ 529,873.99	\$ -	\$ 985,227.57	\$ -	\$ -	\$ -	\$ 5,449,419.97
Fund balance, end of the year	\$ 3,951,822.33	\$ 513,353.95	\$ -	\$ 985,227.57	\$ -	\$ -	\$ -	\$ 5,450,403.85



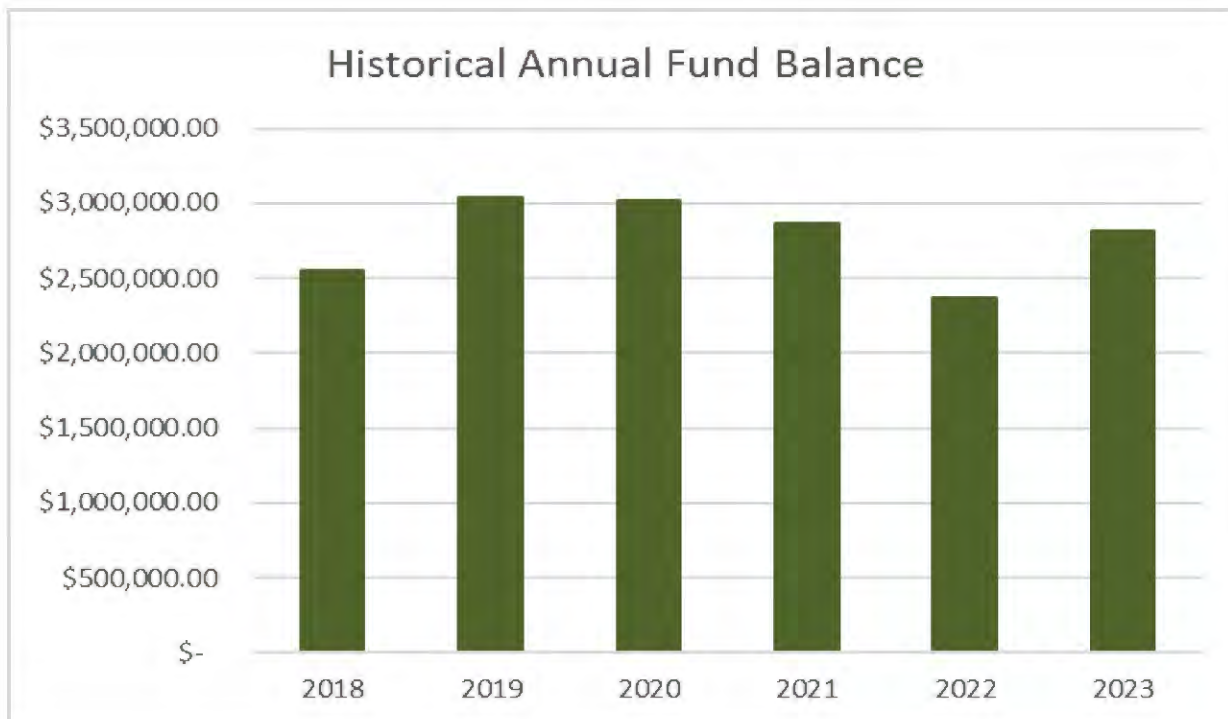
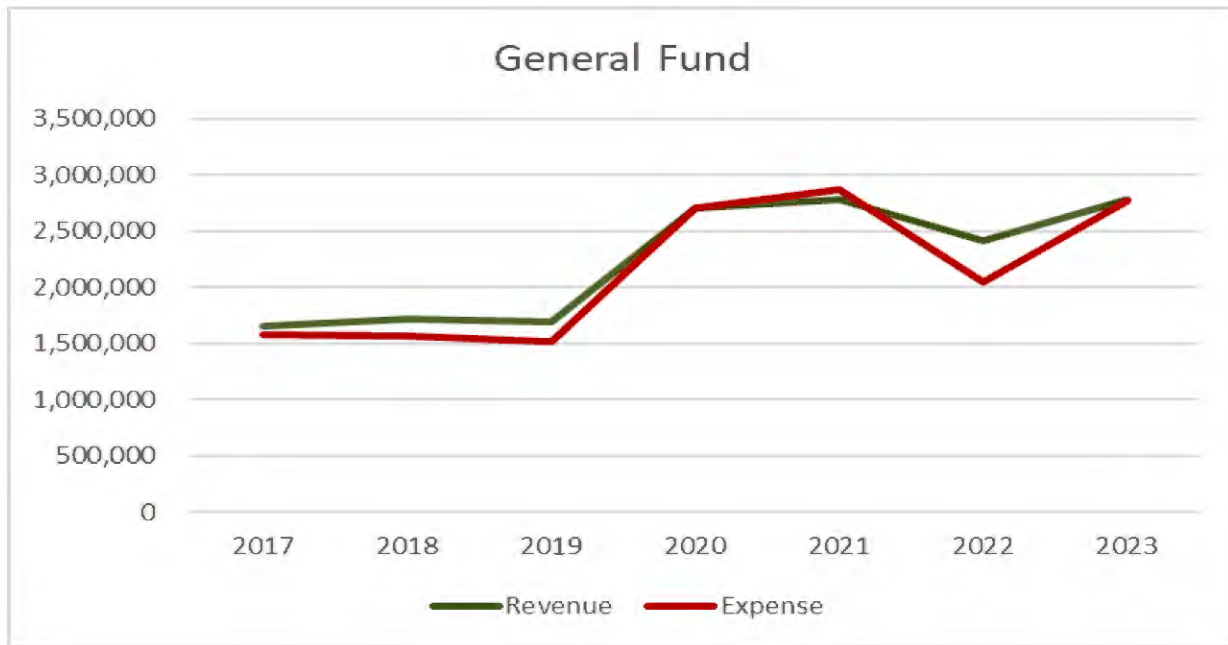
FY 2023 Full Time Employee Requirements Budgeted

Employee Requirements	2020	2021	2022	2023
PERMANENT FULL TIME AUTHORIZED POSITIONS	Actual	Budget	Budget	Projected
<u>Department</u>				
Administration				
Township Manager	1.0	1.0	1.0	1.0
Administrative Assistant	0.5	0.5	1.0	1.0
Total Administration	1.5	1.5	2.0	2.0
Assessor				
Contract Assessor	1.0	1.0	1.0	1.0
Seasonal Assistant	0.5	0.5	0.5	0.5
Total Assessor	1.5	1.5	1.5	1.5
Clerk				
Deputy Clerk	1.0	1.0	1.0	1.0
Assistant - Elections Clerk	0.5	0.5	1.0	1.0
Part Time Clerical Worker	0.5	0.5	0.5	0.5
Part time Elections Workers (working one election)	9.0	3.0	3.0	3.0
Total Clerk	11.0	5.0	5.5	5.5
Fire Department				
Paid on Call Fire Staff (FTE Equivalent)	5.0	5.0	5.0	5.0
Total Fire	5.0	5.0	5.0	5.0
Planning and Zoning				
Director of Planning and Zoning	1.0	1.0	1.0	1.0
Grants Planner				1.0
Total Planning and Zoning	1.0	1.0	1.0	1.0
Police				
Chief	1.0	1.0	1.0	1.0
Sergeant	1.0	1.0	1.0	1.0
Patrol	2.0	2.0	3.0	3.0
Part Time Patrol	0.5	0.5	0.5	0.5
Admin Assistant	1.0	1.0	1.0	1.0
Total Police	5.5	5.5	6.5	6.5
Public Works				
Superintendent	1.0	1.0	1.0	1.0
Maintenance Worker	2.0	2.0	2.0	1.0
Additional Worker	0.5	0.5	0.5	0.75
Total Public Works	3.5	3.5	3.5	2.8
Treasury				
Deputy Treasurer	1.0	1.0	1.0	0.5
Total Treasury	1.0	1.0	1.0	0.5
Total Full Time Employee Equivalents	30.0	24.0	26.0	24.8



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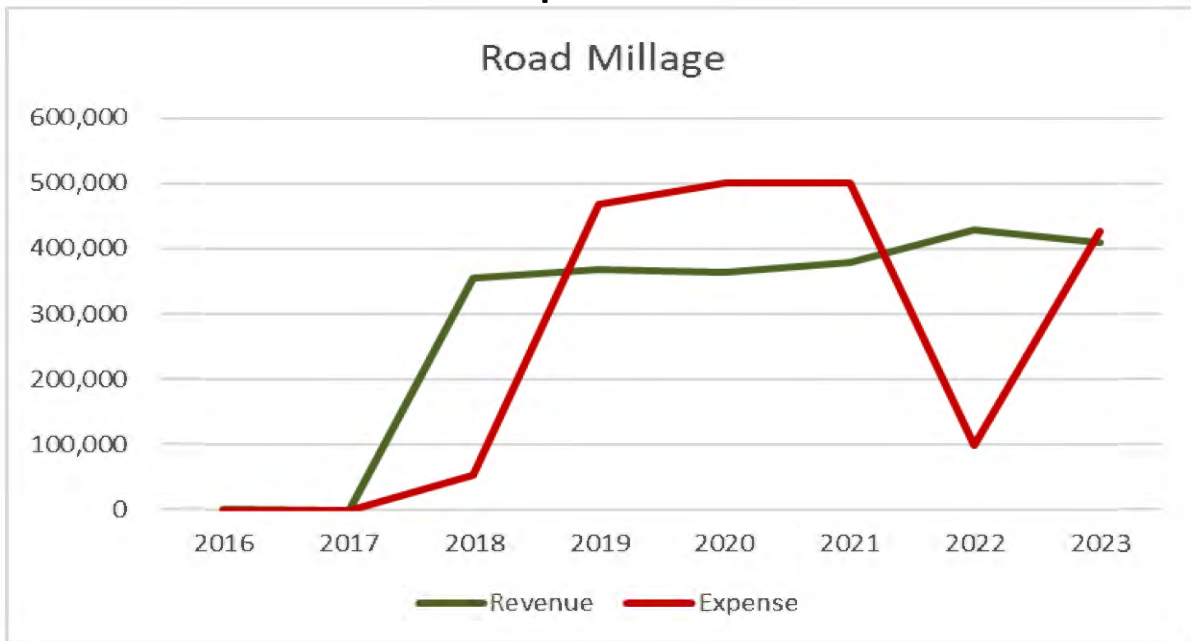
Summary of Revenues and Expenses - All Fund Graphical Representation





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(906) 249-1448

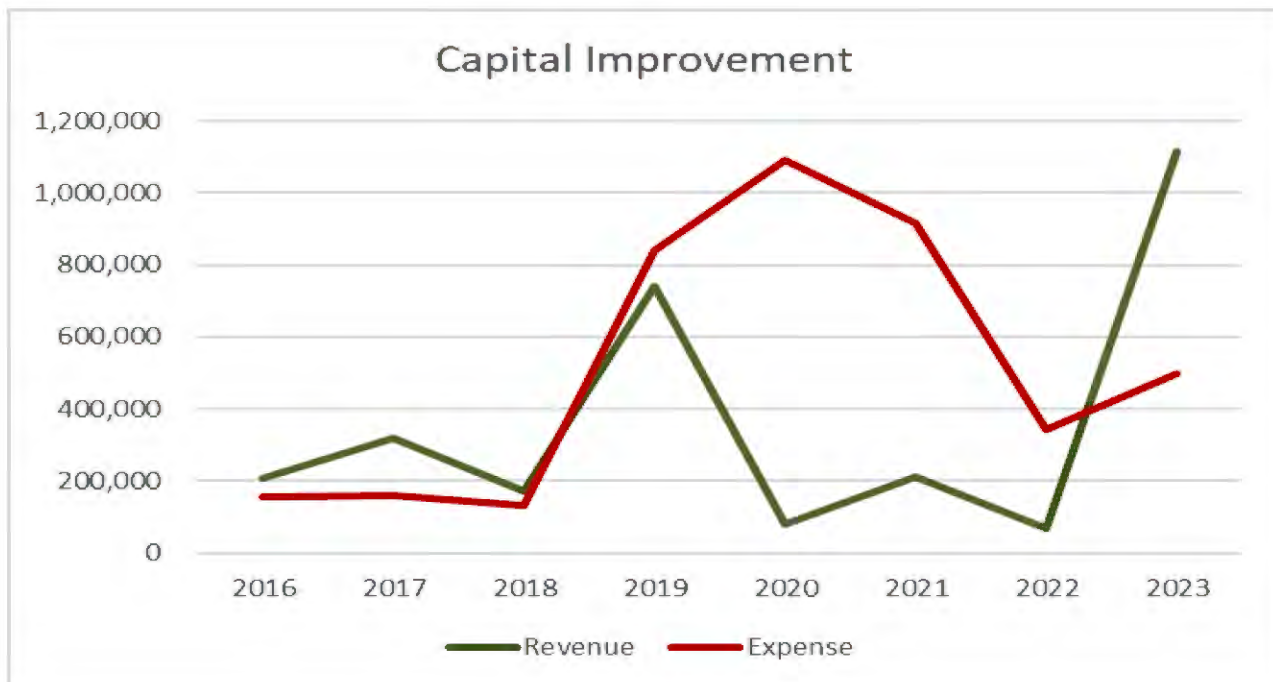
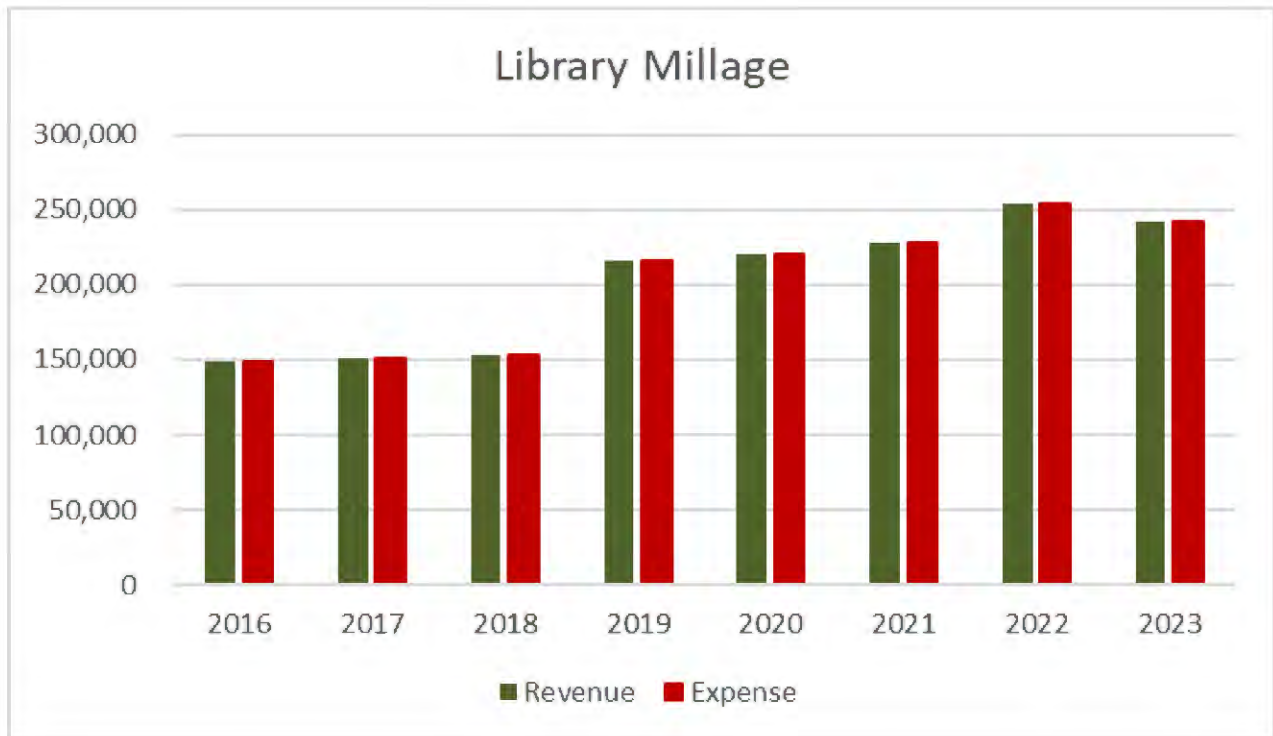
Summary of Revenues and Expenses - All Fund Graphical Representation





5010 US 41 South
Marquette, MI 49855
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Summary of Revenues and Expenses - All Fund Graphical Representation





Tables Tab

Charter Township of Chocolay
General Fund # 101
Revenue

402.000	Property Taxes	\$ 765,078.22	\$ 779,000.00	\$ 913,177.00	\$ 854,544.02	\$ 911,161.83	\$ 919,278.52
441.00	Local Comm Stab Share Tax	\$ 10,483.38	\$ 7,000.00	\$ 7,000.00	\$ 10,500.00	\$ 10,500.00	\$ 10,500.00
446.000	Penalties & Interest	\$ 2,398.69	\$ 500.00	\$ 500.00	\$ 500.00	\$ 500.00	\$ 500.00
487.000	Trailer Park Fees	\$ 630.00	\$ 600.00	\$ 600.00	\$ 600.00	\$ 600.00	\$ 600.00
501.000	Due from Federal Grant	\$ -	\$ -	\$ -	\$ 175,000.00	\$ 344,662.00	\$ 434,662.00
504.000	Zoning Permit Fees	\$ 3,715.00	\$ 6,400.00	\$ 6,000.00	\$ 6,400.00	\$ 6,000.00	\$ 6,000.00
511.000	Animal Licenses	\$ 270.00	\$ 300.00	\$ 300.00	\$ 200.00	\$ 200.00	\$ 200.00
541.000	Federal Revenue Sharing	\$ -	\$ -	\$ -	\$ -		
543.000	State of Michigan	\$ 3,508.13	\$ 4,400.00	\$ 4,000.00	\$ 4,500.00	\$ 55,500.00	\$ 245,500.00
545.000	Liquor Inspection Fee	\$ 3,137.65	\$ 2,900.00	\$ 2,000.00	\$ 2,900.00	\$ 2,900.00	\$ 2,900.00
565.000	State Rev. Sharing	\$ 504,633.00	\$ 471,048.00	\$ 515,000.00	\$ 510,382.00	\$ 546,431.00	\$ 604,435.00
566.000	State Reimbursements	\$ -	\$ -		\$ -		
579.000	Payment in Lieu	\$ 15,398.00	\$ 15,200.00	\$ 15,000.00	\$ 15,200.00	\$ 15,000.00	\$ 15,000.00
582.000	KBIC 2% Gaming Money	\$ -	\$ -		\$ 103,000.00	\$ 120,000.00	\$ 111,000.00
583.000	Franchise Fees	\$ 84,958.52	\$ 88,000.00	\$ 88,000.00	\$ 88,000.00	\$ 88,000.00	\$ 88,000.00
585.000	Telecommunications	\$ -	\$ 7,400.00	\$ 7,400.00	\$ -		
610.000	Payment for Fire Fees	\$ -	\$ -	\$ -	\$ -		
618.000	Tax Collection Fees	\$ 55,401.29	\$ 60,000.00	\$ 60,000.00	\$ 60,000.00	\$ 60,000.00	\$ 44,224.50
640.000	Refuse Collection	\$ 184,974.50	\$ 177,000.00	\$ 30,000.00	\$ 16,000.00	\$ 30,000.00	\$ 30,000.00
645.000	Recycling Revenue	\$ -	\$ -	\$ -	\$ -		
651.000	Landfill Admin Fee	\$ 6,198.00	\$ 5,300.00	\$ 4,000.00	\$ 5,300.00	\$ 5,300.00	\$ 5,300.00
660.000	County Reimbursment - Police	\$ 12,249.74	\$ 12,000.00	\$ 12,000.00	\$ 12,000.00	\$ 12,000.00	\$ 12,000.00
665.000	Interest Income	\$ 17,921.22	\$ 6,500.00	\$ 8,000.00	\$ 16,000.00	\$ 25,000.00	\$ 25,000.00
668.00	Investment Gain / Loss	\$ (185.57)	\$ -	\$ -	\$ -	\$ -	\$ 51,000.00
672.00	Premium Interest	\$ 801.42	\$ -	\$ -	\$ -	\$ -	\$ -
674.000	Interest on Loan	\$ -	\$ -	\$ 8,000.00	\$ -	\$ -	\$ -
677.000	Due from Cap.Impr. Fund	\$ -	\$ -	\$ -	\$ 300,855.00	\$ 129,121.00	\$ 129,121.00
678.000	Reimburse for Prop. Tax*	\$ 2,959.92	\$ 4,000.00	\$ 4,000.00	\$ 4,000.00	\$ 4,000.00	\$ 4,000.00
693.000	Tax Collection Reimb.	\$ 8,340.00	\$ 8,500.00	\$ 8,300.00	\$ 8,500.00	\$ 8,500.00	\$ 8,500.00
695.000	Trans Gen Fund Balance	\$ -	\$ 65,000.00	\$ 1,103,000.00	\$ 560,000.00	\$ -	\$ -
698.000	Miscellaneous	\$ 32,240.11	\$ 26,374.50	\$ 26,000.00	\$ 27,335.50	\$ 31,850.00	\$ 31,850.00

Charter Township of Chocolay

General Fund # 101

Expenditure

Account	Account Description	2019 Actual	2020 Actual	2021 Budget	2022 Budget	2023 Adopted
103	Township Board	\$ 114,150.00	\$ 128,000.00	\$ 128,385.00	\$ 192,396.64	\$ 192,693.64
175	Township Supervisor	\$ 14,400.00	\$ 14,500.00	\$ 15,418.00	\$ 20,118.48	\$ 20,398.37
190	Elections	\$ 9,500.00	\$ 35,000.00	\$ 19,180.00	\$ 51,825.00	\$ 24,991.50
202	Assessor	\$ 64,000.00	\$ 74,000.00	\$ 80,385.00	\$ 67,718.00	\$ 73,935.12
215	Clerk	\$ 102,500.00	\$ 128,800.00	\$ 127,267.95	\$ 129,158.16	\$ 140,502.14
247	Board of Review	\$ 3,100.00	\$ 3,000.00	\$ 2,700.00	\$ 2,600.00	\$ 2,753.00
253	Treasurer	\$ 63,200.00	\$ 70,000.00	\$ 66,815.00	\$ 68,580.20	\$ 75,624.95
258	Technology	\$ 26,200.00	\$ 28,000.00	\$ 56,513.00	\$ 35,600.00	\$ 35,021.00
265	Township Hall & Grounds	\$ 17,800.00	\$ 18,000.00	\$ 135,000.00	\$ 59,650.00	\$ 70,455.00
285	Other General Government	\$ 423,050.00	\$ 1,449,000.00	\$ 337,722.00	\$ 400,340.18	\$ 466,560.11
305	Police	\$ 405,574.50	\$ 418,000.00	\$ 597,007.88	\$ 543,414.25	\$ 513,900.26
340	Fire	\$ 135,300.00	\$ 137,000.00	\$ 912,888.57	\$ 129,696.60	\$ 117,446.60
440	Streets	\$ 23,000.00	\$ 22,000.00	\$ 22,040.96	\$ 19,650.00	\$ 22,750.00
526	Sanitary Landfill	\$ 180,000.00	\$ 9,100.00	\$ 49,800.00	\$ 28,600.00	\$ 35,300.00
722	Recreation Grants		\$ -	\$ -	\$ -	\$ -
756	Recreation and Properties	\$ 112,300.00	\$ 115,000.00	\$ 218,498.46	\$ 212,528.26	\$ 328,249.44
800	Zoning	\$ 67,900.00	\$ 65,700.00	\$ 74,454.94	\$ 73,813.02	\$ 124,964.49
805	Planning Commission	\$ 8,700.00	\$ 9,000.00	\$ 12,841.95	\$ 10,081.95	\$ 12,753.23
815	Zoning Board of Appeals	\$ 3,100.00	\$ 3,700.00	\$ 4,780.00	\$ 4,475.24	\$ 4,568.25
Totals		\$ 1,773,774.50	\$ 2,727,800.00	\$ 2,861,698.72	\$ 2,050,245.97	\$ 2,262,867.10

Charter Township of Chocolay
Capital Budget 2021-2025
Expenditure

Account	Department Description	2021	2022	2023	2024	2025	Total in Program
103	Township Board	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
175	Township Supervisor	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
190	Elections	\$ 6,000.00	\$ 6,000.00	\$ 5,200.00	\$ -	\$ -	\$ 17,200.00
202	Assessor	\$ 355.00	\$ -	\$ -	\$ -	\$ -	\$ 355.00
215	Clerk	\$ -	\$ -	\$ 2,000.00	\$ -	\$ -	\$ 2,000.00
247	Board of Review	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
253	Treasurer	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
258	Technology	\$ 19,100.00	\$ 53,275.00	\$ 12,300.00	\$ 6,400.00	\$ 7,800.00	\$ 98,875.00
265	Township Hall & Grounds	\$ 102,000.00	\$ 34,000.00	\$ 130,000.00	\$ 35,000.00	\$ -	\$ 301,000.00
285	Other General Government	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
305	Police	\$ 75,400.00	\$ 33,000.00	\$ 17,200.00	\$ 61,500.00	\$ 1,000.00	\$ 188,100.00
340	Fire	\$ 667,500.00	\$ -	\$ 90,000.00	\$ -	\$ -	\$ 757,500.00
440	Streets	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
526	Sanitary Landfill	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
722	Recreation Grants	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
756	Recreation and Properties	\$ 97,200.00	\$ 215,000.00	\$ 242,500.00	\$ -	\$ -	\$ 554,700.00
800	Zoning	\$ 800.00	\$ -	\$ -	\$ -	\$ -	\$ 800.00
805	Planning Commission	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
815	Zoning Board of Appeals	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Totals		\$ 968,355.00	\$ 341,275.00	\$ 499,200.00	\$ 102,900.00	\$ 8,800.00	\$ 1,920,530.00

	2023 Budgetted				Non-Major			Total All Funds
	General Fund	Road Fund	Library Millage Fund	CIP Fund	Drug Law Enforcement Fund	Fire Fund	Liquor Law Fund	
Revenues								
Taxes	\$ 919,279	\$ 409,479.97	\$242,510.92					\$ 1,571,269.40
Licensees and permits	\$ 9,700.00							\$ 9,700.00
Federal sources	\$ 434,662.00							\$ 434,662.00
State sources	\$ 860,435.00							\$ 860,435.00
Local sources	\$ 129,121.00						\$ 2,900.00	\$ 132,021.00
Charges for services	\$ 123,300.00							\$ 123,300.00
Interest	\$ 25,500.00				\$ 1,300.00			\$ 26,800.00
Other	\$ 277,574.50				\$ -			\$ 277,574.50
Total Revenues	\$ 2,779,571.02	\$ 409,479.97	\$242,510.92	\$ -	\$ 1,300.00	\$ -	\$ 2,900.00	\$ 3,435,761.90
Expenditures								
Current operations:								
Legislative	\$ 192,693.64							\$ 192,693.64
General services and administration	\$ 910,241.20							\$ 910,241.20
Public safety	\$ 631,346.86				\$ 1,300.00		\$ 2,900.00	\$ 635,546.86
Public works	\$ 58,050.00							\$ 58,050.00
Community and economic development	\$ 142,285.97							\$ 142,285.97
Recreation and culture	\$ 328,249.44		\$242,510.92					\$ 570,760.35
Capital outlay	\$ 499,200.00	\$ 426,000.00		\$ -				\$ 925,200.00
Total Expenditures	\$ 2,762,067.10	\$ 426,000.00	\$242,510.92	\$ -	\$ 1,300.00	\$ -	\$ 2,900.00	\$ 3,434,778.02
Excess of Revenues Over (Under)								
Expenditures	\$ 17,503.92	\$ (16,520.03)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 983.88
Other Financing Sources (Uses)								
Transfers In	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transfers (out)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Other Financing Sources (Uses)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Change in Fund balance	\$ 17,503.92	\$ (16,520.03)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 983.88
Fund balance beginning of the year	\$ 3,934,318.41	\$ 529,873.99	\$ -	\$ 985,227.57	\$ -	\$ -	\$ -	\$ 5,449,419.97
Fund balance, end of the year	\$ 3,951,822.33	\$ 513,353.95	\$ -	\$ 985,227.57	\$ -	\$ -	\$ -	\$ 5,450,403.85

Charter Township Of Chocoday
Summary of Revenues and Expenditures - All Funds

	2017	2018	2019	2020	2021	2022	2023
General Fund	\$ 1,653,133.00	\$ 1,715,111.00	\$ 1,690,449.00	\$ 2,705,000.00	\$ 2,781,716.52	\$ 2,407,225.83	\$ 2,779,571.02
Road Fund	\$ -	\$ 354,548.00	\$ 368,661.00	\$ 365,000.00	\$ 380,142.00	\$ 428,934.99	\$ 409,479.97
Fire Millage	\$ 252,948.00	\$ -	\$ 15.00	\$ -	\$ -	\$ -	\$ -
Liquor Law Enforcement	\$ 3,233.00	\$ 2,737.00	\$ 2,781.00	\$ 2,900.00	\$ 3,000.00	\$ 2,900.00	\$ 2,900.00
Drug Law Enforcement	\$ 1,561.00	\$ -	\$ 1,315.00	\$ -	\$ 1,300.00	\$ 1,300.00	\$ 1,300.00
Library Millage	\$ 150,603.00	\$ 153,174.00	\$ 215,968.00	\$ 220,000.00	\$ 237,427.93	\$ 254,047.88	\$ 242,510.92
Capital Improvements Fund	\$ 317,371.00	\$ 172,849.00	\$ 742,288.00	\$ 81,000.00	\$ -	\$ 69,581.00	\$ 1,114,349.00

Total Revenues **\$ 2,378,849.00** **\$ 2,398,419.00** **\$ 3,021,477.00** **\$ 3,373,900.00** **\$ 3,403,586.44** **\$ 3,163,989.70** **\$ 4,550,110.90**

38

General Fund	\$ 1,583,286.00	\$ 1,567,617.00	\$ 1,513,070.00	\$ 2,705,000.00	\$ 2,861,698.72	\$ 2,050,245.97	\$ 2,762,067.10
Road Fund	\$ -	\$ 53,962.00	\$ 469,081.00	\$ 500,000.00	\$ 500,000.00	\$ 100,000.00	\$ 426,000.00
Fire Millage	\$ 1,310.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Liquor Law Enforcement	\$ 2,910.00	\$ 3,138.00	\$ 2,781.00	\$ 2,900.00	\$ 3,000.00	\$ 2,900.00	\$ 2,900.00
Drug Law Enforcement	\$ -	\$ -	\$ 767.00	\$ -	\$ 1,300.00	\$ 1,300.00	\$ 1,300.00
Library Millage	\$ 150,603.00	\$ 153,174.00	\$ 215,968.00	\$ 220,000.00	\$ 237,427.93	\$ 254,047.88	\$ 242,510.92
Capital Improvements Fund	\$ 161,544.00	\$ 133,300.00	\$ 841,851.00	\$ 89,324.00	\$ 300,855.00	\$ 341,275.00	\$ 499,200.00

Total Expenditures **\$ 1,899,653.00** **\$ 1,911,191.00** **\$ 3,043,518.00** **\$ 3,517,224.00** **\$ 3,904,281.65** **\$ 2,749,768.85** **\$ 3,933,978.02**

Excess of Revenues Over (Under)

Expenditures \$ 479,196.00 \$ 487,228.00 \$ (22,041.00) \$ (143,324.00) \$ (500,695.21) \$ 414,220.84 \$ 616,132.88

Other Financing Sources (Uses)

Transfers In	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transfers (out)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Total Other Financing Sources (Uses) \$ - \$ - \$ - \$ - \$ - \$ - \$ -

Change in Fund balance \$ 479,196.00 \$ 487,228.00 \$ (22,041.00) \$ (143,324.00) \$ (500,695.21) \$ 414,220.84 \$ 616,132.88

Fund balance beginning of the year \$ 2,070,156.00 \$ 2,549,352.00 \$ 3,036,580.00 \$ 3,014,539.00 \$ 2,871,215.00 \$ 2,370,519.79 \$ 2,784,740.63

Fund balance, end of the year **\$ 2,549,352.00** **\$ 3,036,580.00** **\$ 3,014,539.00** **\$ 2,871,215.00** **\$ 2,370,519.79** **\$ 2,784,740.63** **\$ 3,400,873.52**



Departments Tab



2023 BUDGET DEPARTMENT DESCRIPTION

DEPARTMENT BUDGET OVERVIEW:

REVENUE: The Elections Department revenue is drawn from the general fund.

DEPARTMENT DESCRIPTION

MISSION: The Elections Department is an extension of the Clerk's Office. The department is responsible for the proper administration of elections in compliance with Federal and State Laws.

PRIORITY COMPLIANCE: This is a regulatory requirement per Federal and State Election Laws.

OPERATING EXPENDITURES: There is a decrease in the annual election budget from FY 2022 because only one election has been budgeted for FY 2023.

GENERAL FUND	2022 Budgeted	2022 Projected	2023 Approved	2022/2023 VARIANCE
Department Total	\$51,825	\$49,500	\$24,991	52% Decrease

CAPITAL EXPENDITURES: The department has very few items that are purchased through capital funds. The ballot tabulators and the election booths are the only two items that are part of the capital replacement program.

GENERAL FUND	2022 Approved	2023 Approved
Department Project Total	\$6,000.00	\$5,200.00
Major Items		
1. Tabulator	\$6,000.00	
2. Voter Booths		\$5,200.00



2023 BUDGET DEPARTMENT DESCRIPTION

DEPARTMENT BUDGET OVERVIEW:

REVENUE: The Clerks Department revenue is drawn from the general fund.

DEPARTMENT DESCRIPTION

MISSION: The Clerk's Department is a statutory department responsible for finance, elections, and records retention.

PRIORITY COMPLIANCE: This is a regulatory requirement per Federal and State Laws.

OPERATING EXPENDITURES: There is an increase in the department's budget because of the potential of part time work to organize the records retention vault.

GENERAL FUND	2022 Budgeted	2022 Projected	2023 Approved	2022/2023 VARIANCE
Department Total	\$129,158	\$120,500	\$140,503	9% Increase

CAPITAL EXPENDITURES: The department has very few items that are purchased through capital funds.

GENERAL FUND	2022 Approved	2023 Approved
Department Project Total		\$2,000
Major Items		
1. Vault Materials		\$2,000



2023 BUDGET DEPARTMENT DESCRIPTION

DEPARTMENT BUDGET OVERVIEW:

REVENUE: The Fire Department's budget only generates revenue from Federal, State and Local Grants as awarded. Our budget is taxpayer funded annually.

DEPARTMENT DESCRIPTION

MISSION: The fire departments mission: Service, Honor, Integrity. The fire department meets our mission by helping those in need as an undivided group earning a high level of respect from the community we serve.

PRIORITY COMPLIANCE: Life Safety of the fire department members by providing them quality equipment designed to withstand the job duties, providing longstanding quality thus saving the township money over time, and providing a high level of life safety services to the citizens of Chocoday Township. Due to the nature of firefighting, equipment needs frequent maintenance and replacement.

OPERATING EXPENDITURES: Our annual budget provides the fire department our daily operating expenditures allowing the highest level of service to protect the citizens we serve. These expenditures cover a variety of items ranging from new and replacement equipment, repairs as required and supplies to keep the members safe.

GENERAL FUND	2022 Budgeted	2022 PROJECTED	2023 APPROVED	2022/2023 VARIANCE
Department Total	\$129,696	\$131,500	\$117,446	9% Decrease

PRIORITY COMPLIANCE: The fire department provides critical life safety response to the residents of the township and other fire departments through mutual aid agreements. Building on our program each year, the focus of purchasing quality equipment that generally has a longer duration of life providing an additional level of safety to the members of the department and ultimately the citizens we serve. The focus of continually being better provides surety to those we serve thus attracting others.

CAPITAL EXPENDITURES: The Department is working with local communities on a regional grant to replace and upgrade the remaining radios to the new 800mhz.

GENERAL FUND	2022 Budget	2023 APPROVED
Department Project Total	\$175,000	\$90,000
Major Items		
1. SCBA Replacement	\$175,000	
2. Radio Replacement		\$90,000



2023 BUDGET DEPARTMENT DESCRIPTION

DEPARTMENT BUDGET OVERVIEW: Police Department

REVENUE:

The revenue sources for the Chocolay Township Police Department are the General Fund, Federal and State Grants, and Local Ordinance Fines and Judgements.

DEPARTMENT DESCRIPTION

MISSION:

Our mission is to partner with the community to solve problems and improve public safety in a manner that is fair, impartial, transparent, and consistent. And to do so with honor and integrity, while at all times conducting ourselves with the highest ethical standards to maintain public confidence.

PRIORITY COMPLIANCE:

This operating budget request will allow the Chocolay Township Police Department to continue to provide for the safety and well-being of the citizens of Chocolay. The operating of the department aligns with the interconnectivity and cooperation with other jurisdictions priority.

OPERATING EXPENDITURES:

GENERAL FUND	2022 Budgeted	2022 PROJECTED	2023 REQUEST	2022/2023 VARIANCE
Department Total	\$543,414	\$535,500	\$513,900	11% Decrease

PRIORITY COMPLIANCE:

This budget request will allow the Chocolay Township Police Department to strengthen its commitment to the safety and well-being of the citizens of Chocolay, it's visitors, and provide for the continued interconnectivity and cooperation with other jurisdictions.

CAPITAL EXPENDITURES:

GENERAL FUND	2022 Budgeted	2023 PLANNED
Department Project Total	\$33,000	\$17,200
Major Items		
1. Software, uniforms, radios, weapons	\$18,000	
2. Equipment Replacement	\$15,000	\$17,200



2023 BUDGET DEPARTMENT DESCRIPTION

DEPARTMENT BUDGET OVERVIEW:

REVENUE: The recreation department revenue is drawn from the general fund. The responsible department is the Public Works department with advisory authority of the Administration Department.

DEPARTMENT DESCRIPTION

Mission: The recreation department implements the direction for Chocolay Township to acquire, development, renovate, and maintain outdoor recreation opportunities for Township residents and visitors.

PRIORITY COMPLIANCE: The Township has an approved recreation plan that aligns with the Board's goals of Sustainability or Resilience and Integration with other Jurisdictions.

OPERATING EXPENDITURES: There is a decrease in this department general expenses but an increase in capital based on the finishing of the tennis court.

GENERAL FUND	2022 Budgeted	2022 PROJECTED	2023 APPROVED	2022/2023 VARIANCE
Department Total	\$176,475	\$183,500	\$159,180	10% Decrease

CAPITAL EXPENDITURES: The large item this year is the resurface of the other half of the tennis court. We will be applying for a State of Michigan Recreational Grant to offset the costs.

GENERAL FUND	2022 Budgeted	2023 APPROVED
Department Project Total	\$215,000	\$242,500
Major Items		
1. Redesign of all recreation areas		\$50,000
2. Restroom update at the Marina	\$35,000	
3. Boardwalk at Marina replacement	\$20,000	
4. Resurface of Tennis Court	\$160,000	\$160,000
5. Township Entrance Signs		\$7,500



2023 BUDGET DEPARTMENT DESCRIPTION

DEPARTMENT BUDGET OVERVIEW:

REVENUE: The township technology revenue is drawn from the general fund.

DEPARTMENT DESCRIPTION

MISSION: The operations of government require a certain amount of technology through hardware and software solutions that enable staff to perform their responsibilities.

PRIORITY COMPLIANCE: This is a requirement to operate the function of government.

OPERATING EXPENDITURES: There is a decrease in the department because of the transition to new equipment and the general reduction in service call requirements.

GENERAL FUND	2022 Budgeted	2022 PROJECTED	2023 APPROVED	2022/2023 VARIANCE
Department Total	\$36,600	\$37,500	\$35,021	1% Decrease

CAPITAL EXPENDITURES: The department is planning to replace the phone system and the tablets used by our various Boards. These requests help staff respond to the needs of our residents, other governments, and business partners.

GENERAL FUND	2022 REQUESTED	2023 APPROVED
Department Project Total	\$34,200	\$12,300
Major Items		
1. Laptop replacement	\$2,200	
2. Tablet replacement	\$16,000	
3. Phone System	\$16,000	\$12,300



2023 BUDGET DEPARTMENT DESCRIPTION

DEPARTMENT BUDGET OVERVIEW:

REVENUE: The township hall and grounds department revenue is drawn from the general fund. The responsible department is the Public Works department with advisory authority of the Administration Department.

DEPARTMENT DESCRIPTION

PRIORITY COMPLIANCE: This is a requirement to operate the function of government.

OPERATING EXPENDITURES: There is an increase in this department to account for the cost of inflation for natural gas and fuels.

GENERAL FUND	2022 Budgeted	2022 PROJECTED	2023 APPROVED	2022/2023 VARIANCE
Department Total	\$59,650	\$58,500	\$70,455	18% Increase

CAPITAL EXPENDITURES: It has become time to replace the windows in the Township hall building. The parking lot must be resurfaced this year, or it will become very costly to repair. There are some major projects that met the Boards goal of Catalytic Opportunity because of timing, contractor availability and departmental schedule.

GENERAL FUND	2022 REQUESTED	2023 APPROVED
Department Project Total	\$34,000	\$130,000
Major Items		
1. Tree Removal	\$5,000	
2. Floor Scubber	\$9,000	
3. Design DPW Building	\$20,000	
4. Siding the TWP Hall		\$120,000
5. Irrigation around Buildings		\$10,000



Glossary Tab



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Marquette, MI 49855
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Glossary

ACCRUAL BASIS of ACCOUNTING – Method of accounting that recognizes the financial effect of transactions, events and inter-fund activities when they occur, regardless of the timing of the related cash flows.

APPROPRIATION - An authorization made by the Township Board that permits the Township to incur obligations and to make expenditures for specific purposes.

ASSESSED VALUATION - The total value of real estate and personal property as determined by the Assessor that is the basis used for levying taxes. (S.E.V. = State Equalized Value)

BALANCED BUDGET – A spending plan where revenues and/or other financing sources match expenditures.

BOND - A written promise to pay a specific sum of money plus interest at a specified rate within a specific period of time, primarily to finance street construction, facility improvements, or public safety equipment.

BUDGET - A financial plan for a specified fiscal year that contains estimated expenditures and revenues.

- a) Operating Budget - the portion of the budget that relates to daily operations that provide governmental services. The operating budget contains appropriations for such expenditures as personnel, supplies and services.
- b) Capital Improvements Program Budget - a Capital Improvements Program (CIP) Budget includes projects which are usually construction or renovation projects designed to improve the value of the government assets. Examples are street construction, water and sewer facilities, recreational projects, park improvements and building renovations.
- c) Budget Amendment - A procedure to revise a budget appropriation either by Township Board approval or by Township Manger authorization to adjust appropriations.

CAPITAL IMPROVEMENT PROGRAM (CIP) - A long range plan which outlines proposed capital improvement projects and estimates the costs and funding sources associated with those projects.

CAPITAL OUTLAY - Expenditures budgeted to acquire or add to fixed assets costing \$500 or more and with an expected useful life of a least one year.

CIP FUNDED – Projects supported by resources in the Capital Improvement Program (CIP).

DEBT SERVICE - The amount of interest and principal that the Township must pay each year on direct long-term debt plus the interest it must pay on direct short-term debt.

DEPARTMENT - A major administrative section of the Township that indicates overall management responsibility for an operation or a group of related operations within a functional area.

DIVISION - A group of costs centers within a service group, i.e., the Water Division is a cost center within the Public Service Group (which is considered a department).

ENCUMBRANCE - A legal financial commitment of appropriated funds to purchase an item or service. To encumber funds, means to set aside or commit funds for a future expenditure.

EXPENDITURE/EXPENSE - Cost of goods and services obtained, including debt service and capital outlay.

FEDERAL - Refers to a United States of America national government entity.

FISCAL YEAR – The twelve month time period designated by the Township that signifies the beginning and ending periods for recording financial transactions. The Chocoley Township’s fiscal year is January 1 to December 31.

FIXED ASSETS - Assets of long-term character which are intended to continue to be held or used, such as land, buildings, machinery, furniture and other equipment.

FULL-TIME EQUIVALENT (FTE) - Combines all full time and part time personnel into a standard equivalent for time management.

FUND - A set of accounts to record revenues and expenditures associated with a specific purpose.

FUND TYPES:

Governmental Funds: Funds generally used to account for tax supported activities. There are five different types of governmental funds: general fund, special revenue funds, debt service funds, capital projects funds, and permanent funds.

General Fund: The general fund typically serves as the chief operating fund of a government. The general fund is used to account for all financial resources except those required to be accounted for in another fund.

Special Revenue Fund: Governmental fund type used to account for the proceeds of specific revenue sources (other than major capital projects) that are legally restricted to expenditure for specified purposes.

Debt Service Funds: Governmental fund type used to account for the accumulation of resources for, and the payment of, general long term debt principal and interest.

Capital Improvement Project Funds: Fund type used to account for financial resources to be used for the acquisition or construction of major capital facilities (other than those financed by proprietary funds and trust funds).

Permanent Funds: Government fund type used to report resources that are legally restricted to the extent that only earnings, and not principal, may be used for purposes that support the reporting government's programs (i.e. for the benefit of the government or its citizenry).

Proprietary Funds: Funds that focus on the determination of operating income, changes in net assets (or cost recovery), financial position, and cash flows. There are two different types of proprietary funds: enterprise funds and internal service funds.

Enterprise Fund: Proprietary fund type used to report an activity for which a fee is charged to external users for goods or services.

Internal Service Funds: Proprietary fund type that may be used to report any activity that provides goods or services to other funds, departments, or agencies of the primary government and its component units, or to other governments, on a cost-reimbursement basis.

Fiduciary Funds: Funds used to report assets held in a trustee or agency capacity for others and which therefore cannot be used to support the government's own programs. The fiduciary fund category includes pension (and other employee benefit) trust funds, investment trust funds, private-purpose trust funds and agency funds.

Pension (and Other Employee Benefit) trust funds: Fiduciary fund type used to report resources that are required to be held in trust for the members and beneficiaries of defined benefit pension plans, defined contribution plans, or the postemployment benefit plans, or other employee benefit plans.

Investment trust funds: Fiduciary Fund type used to report governmental external investment pools in separately issued reports and the external portion of these same pools when reported by the sponsoring government.

Private-purpose trust funds: Fiduciary Fund type used to report all trust arrangements, other than those properly reported in pension trust funds or investment trust funds, under which principal and income benefit individuals, private organizations, or other governments.

Agency funds: Fiduciary fund type used to report resources held by the reporting government in a purely custodial capacity (assets equal liabilities). Agency funds typically involve only the receipt, temporary investment, remittance of fiduciary resources to individuals, private organizations or other governments.

FUND BALANCE - Fund Balance is the difference between assets and liabilities in a governmental fund.

GENERAL OBLIGATION BONDS - A municipal bond backed by the credit and "taxing power" of the issuing jurisdiction rather than the revenue from a given project.

GENERAL APPROPRIATION RESOLUTION - The budget as adopted by the Township Board.

GOALS - A statement of broad direction, purpose or intent based on the needs of the community; a goal is general, timeless, and is not concerned with a specific accomplishment, but with the nature of desired effects of activities and operations.

GRANT - A contribution by the state or federal government or other organization to support a specific function. Grants may be classified as either categorical or block.

IN-LIEU PROPERTY TAXES - An amount charged enterprise operations equivalent to the Township property taxes that would be due on plant and equipment if the enterprise operations were for-profit companies.

INTERFUND TRANSFERS - The exchange of resources between funds that are not recorded as revenues to the fund receiving or expenditures to the fund providing.

LONG TERM DEBT – Borrowings with a maturity of more than one year after issuance date.

MODIFIED ACCRUAL BASIS – An accounting method that recognizes revenues when they are both “measurable and “available,” to finance expenditures of the current period. Expenditures are recognized when the related liability is incurred.

OBJECTIVES - Are time-related, goal directed, quantified statements of results expected within the fiscal year. They are measurable, realistic and obtainable, and are consistent with overall department and Township goals.

PERFORMANCE MEASURERS - Specific quantitative and qualitative indicators of work performed as an objective of a service group/division. Indicators in some instances may not have measurable results, nor be measured on a recurring basis, but success may be measured by the accomplishment of the goal and objective.

RESERVE - An account used to indicate that a portion of a fund's assets are legally restricted for a specific purpose and is, therefore, not available for general appropriation.

REVENUE or RESOURCES - Funds received as income, including taxes, charges and fees for specific services, subsidies from other governments, fines, forfeitures, grants, shared revenues and interest income.

REVENUE BOND: A municipal bond supported by the revenue from a specific project or operation, such as a toll bridge, highway, utility or local stadium.

RISK MANAGEMENT - An effort organized to protect assets against loss most economically.

STATE – Refers to the State of Michigan

STATE EQUALIZED VALUE (SEV) - The final assessed value after equalized by the State Tax Board. If the County Equalization considers the assessments to be relatively unequal, they will equalize the assessments by adding to or deducting from the valuation of the taxable property, resulting in final SEV.

TAX LEVY - Taxes imposed for the support of governmental activities.

TRANSFERS - Transfers are the authorized exchanges of cash or other resources between funds.

WORKING CAPITAL – Funds used from or contributed to unreserved and undesignated balances.