

08/15/23

General - Rock River Township
Profit & Loss Budget vs. Actual
 April 2023 through March 2024

	Apr '23 - Mar 24	Budget	\$ Over Budget
Income			
000-402 · Current Property Tax	0.00	41,000.00	-41,000.00
000-412 · Delinquent Tax	5,778.99	5,000.00	778.99
000-429 · Commercial Forest Reserve	0.00	100.00	-100.00
000-430 · National Forest Reserve & Metro	1,686.42	2,500.00	-813.58
000-435 · PILT	0.00	10.00	-10.00
000-447 · Tax Admin Fees	0.00	13,000.00	-13,000.00
000-544 · Liquor License Fee	0.00	550.00	-550.00
000-574 · Rev Sharing Constitutional Sale	34,726.00	113,000.00	-78,274.00
000-581 · Swamp Tax	0.00	22,500.00	-22,500.00
000-590 · Village Shared Expenses	3,766.33		
000-611 · Zoning Permits	585.00	1,000.00	-415.00
000-615 · Spring Elections	828.00		
000-627 · Ski Hill Fees	0.00	3,000.00	-3,000.00
000-629 · Ski Hill Contributions	0.00	0.00	0.00
000-643 · Cemetery Lots	5,200.00	1,400.00	3,800.00
000-644 · Cemetery Burial	2,975.00	3,000.00	-25.00
000-652 · Library Fund	400.52		
000-665 · Interest	649.20	500.00	149.20
000-667 · Townhall Rent	0.00	200.00	-200.00
000-668 · Rec Park Rent	1.00	1.00	0.00
000-670 · Charter Franchise Fees	578.86	2,500.00	-1,921.14
000-676 · Miscellaneous Revenue	5,973.82	3,000.00	2,973.82
000-677 · Land Division Application	0.00	100.00	-100.00
000-680 · Tax Parcel Reimbursement	0.00	3,000.00	-3,000.00
000-690 · Fund Balance Transfer	0.00	0.00	0.00
Total Income	63,149.14	215,361.00	-152,211.86
Gross Profit	63,149.14	215,361.00	-152,211.86
Expense			
101-000 · Township Board			
101-702 · Trustees Salary	1,360.03	3,280.00	-1,919.97
101-727 · Board - Supplies	286.55	500.00	-213.45
101-802 · Membership Dues	962.61	800.00	162.61
101-850 · Attorney Fees	2,613.00	1,500.00	1,113.00
101-900 · Board Printing/Publishing	381.81	600.00	-218.19
101-971 · Computer	625.64	1,500.00	-874.36
101-991 · Board Other	0.00	600.00	-600.00
Total 101-000 · Township Board	6,229.64	8,780.00	-2,550.36
171-000 · Supervisor			
171-702 · Supervisor Salary	3,000.00	7,200.00	-4,200.00
171-703 · Supervisor Training	0.00	200.00	-200.00
Total 171-000 · Supervisor	3,000.00	7,400.00	-4,400.00
191-000 · Elections			
191-702 · Election Wages	0.00	2,000.00	-2,000.00
191-703 · Elections Training	0.00	200.00	-200.00
191-704 · Election Mileage	0.00	50.00	-50.00
191-705 · Election Other	0.00	50.00	-50.00
191-726 · Election Postage	0.00	500.00	-500.00

	Apr '23 - Mar 24	Budget	\$ Over Budget
191-727 · Election Supplies	0.00	1,500.00	-1,500.00
Total 191-000 · Elections	0.00	4,300.00	-4,300.00
209-000 · Assessing			
209-727 · Assessor Supplies	848.21	3,000.00	-2,151.79
209-801 · Assessor Salary	7,595.40	19,000.00	-11,404.60
209-802 · BS&A Assessing	0.00	600.00	-600.00
209-805 · Computer Tax Program	1,669.00	900.00	769.00
209-806 · GIS Mapping	0.00	0.00	0.00
209-810 · Land Division Fees	0.00	50.00	-50.00
Total 209-000 · Assessing	10,112.61	23,550.00	-13,437.39
215-000 · Clerk			
215-702 · Clerk Salary	3,000.00	7,200.00	-4,200.00
215-703 · Deputy Clerk Wages	0.00	200.00	-200.00
215-710 · Clerk Training	0.00	200.00	-200.00
215-720 · Clerk Mileage	0.00	50.00	-50.00
Total 215-000 · Clerk	3,000.00	7,650.00	-4,650.00
247-000 · Bd of Review			
247-702 · Bd of Review Wages	440.00	1,000.00	-560.00
247-710 · Bd of Review Training	33.96	1,000.00	-966.04
247-900 · Bd of Review Pub/Print/Postage	234.96	650.00	-415.04
247-902 · Bd of Review Charge Backs	171.01	120.00	51.01
Total 247-000 · Bd of Review	879.93	2,770.00	-1,890.07
253-000 · Treasurer			
253-702 · Treasurer Salary	3,000.00	7,200.00	-4,200.00
253-703 · Deputy Treasurer Wages	0.00	600.00	-600.00
253-727 · Supplies	0.00	20.00	-20.00
253-805 · Computer Tax Program	0.00	750.00	-750.00
Total 253-000 · Treasurer	3,000.00	8,570.00	-5,570.00
265-000 · Townhall			
265-702 · Town Hall Salary	250.00	700.00	-450.00
265-727 · Town Hall Supplies	239.41	300.00	-60.59
265-801 · Town Hall Contracted Services	815.00	1,500.00	-685.00
265-850 · Townhall Phone	274.60	1,450.00	-1,175.40
265-920 · Townhall Electric	428.47	1,000.00	-571.53
265-921 · Townhall Gas (DTE)	1,092.35	3,200.00	-2,107.65
265-922 · Townhall Water/Sewer	347.01	900.00	-552.99
265-930 · Townhall repairs/maintenance	4,444.86	3,900.00	544.86
Total 265-000 · Townhall	7,891.70	12,950.00	-5,058.30
276-000 · Cemetery			
276-702 · Cemetery Salary	1,250.00	3,000.00	-1,750.00
276-727 · Cemetery Supplies	118.64	500.00	-381.36
276-801 · Cemetary Contracted Services	3,625.00	4,000.00	-375.00
276-850 · Cemetery Phone	90.02	350.00	-259.98
276-930 · Cemetery Maintenance/Repairs	0.00	500.00	-500.00

	Apr '23 - Mar 24	Budget	\$ Over Budget
276-965 · Cemetery Burial Fees	2,340.00	3,000.00	-660.00
276-970 · Cemetery Capital Outlay	0.00	900.00	-900.00
Total 276-000 · Cemetery	7,423.66	12,250.00	-4,826.34
330-000 · Liquor Law			
330-715 · Liquor Law Service	0.00	550.00	-550.00
Total 330-000 · Liquor Law	0.00	550.00	-550.00
336-000 · Fire			
336-802 - Fire Dues	0.00	215.00	-215.00
336-702 · Fire Chief Salary	3,000.00	7,200.00	-4,200.00
336-704 · Fire Fighter Wage	0.00	6,700.00	-6,700.00
336-710 · Fire Training	0.00	3,000.00	-3,000.00
336-727 · Fire Supplies/Fuel	0.00	6,000.00	-6,000.00
336-850 · Fire Phone	271.19	800.00	-528.81
336-920 · Fire Electric	298.29	1,000.00	-701.71
336-921 · Fire Gas (DTE)	1,013.23	3,500.00	-2,486.77
336-922 · Fire Water/Sewer	1,106.99	2,800.00	-1,693.01
336-930 · Fire Equipment Repairs/Maint	808.48	8,700.00	-7,891.52
336-931 · Fire Building Repair/Maint	0.00	2,900.00	-2,900.00
336-935 · Fire Equip Testing	2,812.00	2,000.00	812.00
336-940 · Fire - Rentals & Leases	0.00	0.00	0.00
336-970 · Equipment Purchases	600.00	10,000.00	-9,400.00
Total 336-000 · Fire	9,910.18	54,815.00	-44,904.82
446-000 · Highways and Streets			
446-973 · Metro Act Expenses	15,131.05	7,500.00	7,631.05
446-974 · Street Signs	0.00	3,100.00	-3,100.00
446-000 · Highways and Streets - Other	-3,766.33		
Total 446-000 · Highways and Streets	11,364.72	10,600.00	764.72
448-000 · Streetlight			
448-920 · Streetlights	511.97	1,800.00	-1,288.03
Total 448-000 · Streetlight	511.97	1,800.00	-1,288.03
521-000 · Sanitation			
521-801 · Refuse Service	2,125.14	2,200.00	-74.86
Total 521-000 · Sanitation	2,125.14	2,200.00	-74.86
6560 · Payroll Expenses	65.50		
721-00 · Planning/Zoning			
721-702 · Administrator Salary	2,500.00	6,000.00	-3,500.00
721-703 · Plan Comm Salary	595.00	900.00	-305.00
721-704 · ZBA Salary	25.00	120.00	-95.00
721-710 · Training	450.00	500.00	-50.00
721-727 · Supplies	0.00	200.00	-200.00
721-900 · Print/Publishing	920.79	1,000.00	-79.21
Total 721-00 · Planning/Zoning	4,490.79	8,720.00	-4,229.21

	Apr '23 - Mar 24	Budget	\$ Over Budget
751-000 · Parks & Recreation			
751-991 - Parks Maint/Repairs	262.52	1,200.00	-937.48
Total 751-000 · Parks & Recreation	262.52	1,200.00	-937.48
753-000 · Ski Hill			
753-702 · Mgr/Asst Mgr Salary	0.00	5,500.00	-5,500.00
753-727 · Ski Hill Supplies	40.10	800.00	-759.90
753-801 · Contracted Services	744.13	2,500.00	-1,755.87
753-850 · Ski Hill Phone	209.63	400.00	-190.37
753-870 · Capital Outlay	4,200.00	2,900.00	1,300.00
753-920 · Ski Hill Electric	196.48	600.00	-403.52
753-925 · Ski Hill Permits	0.00	105.00	-105.00
753-930 · Ski Hill Maint/Repairs	775.82	4,000.00	-3,224.18
Total 753-000 · Ski Hill	6,166.16	16,805.00	-10,638.84
790-000 · Library			
790-702 · Library Salary	1,368.00	3,750.00	-2,382.00
790-727 · Library Supplies	139.15	200.00	-60.85
Total 790-000 · Library	1,507.15	3,950.00	-2,442.85
850-000 · Other			
862-715 · Payroll Taxes	1,605.79	5,000.00	-3,394.21
863-950 · Unemployment expense	0.00	3,000.00	-3,000.00
863-956 · Uncategorized Expenses	0.00	150.00	-150.00
865-801 · Insurance MI Par Plan (A&L)	0.00	2,800.00	-2,800.00
865-802 · Insurance Accident Fund (WC)	1,264.75	3,000.00	-1,735.25
865-803 · Insurance Hannula (firemen ins)	0.00	15,000.00	-15,000.00
865-804 · Pension Expense	0.00	2,900.00	-2,900.00
872-821 · Audit Report	0.00	3,200.00	-3,200.00
Total 850-000 · Other	2,870.54	35,050.00	-32,179.46
Total Expense	80,812.21	223,910.00	-143,097.79
Net Income	-17,663.07	-8,549.00	-9,114.07

	<u>% of Budget</u>
Income	
000-402 · Current Property Tax	0.0%
000-412 · Delinquent Tax	115.6%
000-429 · Commercial Forest Reserve	0.0%
000-430 · National Forest Reserve & Metro	67.5%
000-435 · PILT	0.0%
000-447 · Tax Admin Fees	0.0%
000-544 · Liquor License Fee	0.0%
000-574 · Rev Sharing Constitutional Sale	30.7%
000-581 · Swamp Tax	0.0%
000-590 · Village Shared Expenses	
000-611 · Zoning Permits	58.5%
000-615 · Spring Elections	
000-627 · Ski Hill Fees	0.0%
000-629 · Ski Hill Contributions	0.0%
000-643 · Cemetery Lots	371.4%
000-644 · Cemetery Burial	99.2%
000-652 · Library Fund	
000-665 · Interest	129.8%
000-667 · Townhall Rent	0.0%
000-668 · Rec Park Rent	100.0%
000-670 · Charter Franchise Fees	23.2%
000-676 · Miscellaneous Revenue	199.1%
000-677 · Land Division Application	0.0%
000-680 · Tax Parcel Reimbursement	0.0%
000-690 · Fund Balance Transfer	0.0%
Total Income	29.3%
Gross Profit	29.3%
Expense	
101-000 · Township Board	
101-702 · Trustees Salary	41.5%
101-727 · Board - Supplies	57.3%
101-802 · Membership Dues	120.3%
101-850 · Attorney Fees	174.2%
101-900 · Board Printing/Publishing	63.6%
101-971 · Computer	41.7%
101-991 · Board Other	0.0%
Total 101-000 · Township Board	71.0%
171-000 · Supervisor	
171-702 · Supervisor Salary	41.7%
171-703 · Supervisor Training	0.0%
Total 171-000 · Supervisor	40.5%
191-000 · Elections	
191-702 · Election Wages	0.0%
191-703 · Elections Training	0.0%
191-704 · Election Mileage	0.0%
191-705 · Election Other	0.0%
191-726 · Election Postage	0.0%

	% of Budget
191-727 · Election Supplies	0.0%
Total 191-000 · Elections	0.0%
209-000 · Assessing	
209-727 · Assessor Supplies	28.3%
209-801 · Assessor Salary	40.0%
209-802 · BS&A Assessing	0.0%
209-805 · Computer Tax Program	185.4%
209-806 · GIS Mapping	0.0%
209-810 · Land Division Fees	0.0%
Total 209-000 · Assessing	42.9%
215-000 · Clerk	
215-702 · Clerk Salary	41.7%
215-703 · Deputy Clerk Wages	0.0%
215-710 · Clerk Training	0.0%
215-720 · Clerk Mileage	0.0%
Total 215-000 · Clerk	39.2%
247-000 · Bd of Review	
247-702 · Bd of Review Wages	44.0%
247-710 · Bd of Review Training	3.4%
247-900 · Bd of Review Pub/Print/Postage	36.1%
247-902 · Bd of Review Charge Backs	142.5%
Total 247-000 · Bd of Review	31.8%
253-000 · Treasurer	
253-702 · Treasurer Salary	41.7%
253-703 · Deputy Treasurer Wages	0.0%
253-727 · Supplies	0.0%
253-805 · Computer Tax Program	0.0%
Total 253-000 · Treasurer	35.0%
265-000 · Townhall	
265-702 · Town Hall Salary	35.7%
265-727 · Town Hall Supplies	79.8%
265-801 · Town Hall Contracted Services	54.3%
265-850 · Townhall Phone	18.9%
265-920 · Townhall Electric	42.8%
265-921 · Townhall Gas (DTE)	34.1%
265-922 · Townhall Water/Sewer	38.6%
265-930 · Townhall repairs/maintenance	114.0%
Total 265-000 · Townhall	60.9%
276-000 · Cemetery	
276-702 · Cemetery Salary	41.7%
276-727 · Cemetery Supplies	23.7%
276-801 · Cemetary Contracted Services	90.6%
276-850 · Cemetery Phone	25.7%
276-930 · Cemetery Maintenance/Repairs	0.0%

	<u>% of Budget</u>
276-965 · Cemetery Burial Fees	78.0%
276-970 · Cemetery Capital Outlay	0.0%
Total 276-000 · Cemetery	60.6%
330-000 · Liquor Law	
330-715 · Liquor Law Service	0.0%
Total 330-000 · Liquor Law	0.0%
336-000 · Fire	
336-802 - Fire Dues	0.0%
336-702 · Fire Chief Salary	41.7%
336-704 · Fire Fighter Wage	0.0%
336-710 · Fire Training	0.0%
336-727 · Fire Supplies/Fuel	0.0%
336-850 · Fire Phone	33.9%
336-920 · Fire Electric	29.8%
336-921 · Fire Gas (DTE)	28.9%
336-922 · Fire Water/Sewer	39.5%
336-930 · Fire Equipment Repairs/Maint	9.3%
336-931 · Fire Building Repair/Maint	0.0%
336-935 · Fire Equip Testing	140.6%
336-940 · Fire - Rentals & Leases	0.0%
336-970 · Equipment Purchases	6.0%
Total 336-000 · Fire	18.1%
446-000 · Highways and Streets	
446-973 · Metro Act Expenses	201.7%
446-974 · Street Signs	0.0%
446-000 · Highways and Streets - Other	
Total 446-000 · Highways and Streets	107.2%
448-000 · Streetlight	
448-920 · Streetlights	28.4%
Total 448-000 · Streetlight	28.4%
521-000 · Sanitation	
521-801 · Refuse Service	96.6%
Total 521-000 · Sanitation	96.6%
6560 · Payroll Expenses	
721-00 · Planning/Zoning	
721-702 · Administrator Salary	41.7%
721-703 · Plan Comm Salary	66.1%
721-704 · ZBA Salary	20.8%
721-710 · Training	90.0%
721-727 · Supplies	0.0%
721-900 · Print/Publishing	92.1%
Total 721-00 · Planning/Zoning	51.5%

	<u>% of Budget</u>
751-000 · Parks & Recreation	
751-991 - Parks Maint/Repairs	21.9%
Total 751-000 · Parks & Recreation	21.9%
753-000 · Ski Hill	
753-702 · Mgr/Asst Mgr Salary	0.0%
753-727 · Ski Hill Supplies	5.0%
753-801 · Contracted Services	29.8%
753-850 · Ski Hill Phone	52.4%
753-870 · Capital Outlay	144.8%
753-920 · Ski Hill Electric	32.7%
753-925 · Ski Hill Permits	0.0%
753-930 · Ski Hill Maint/Repairs	19.4%
Total 753-000 · Ski Hill	36.7%
790-000 · Library	
790-702 · Library Salary	36.5%
790-727 · Library Supplies	69.6%
Total 790-000 · Library	38.2%
850-000 · Other	
862-715 · Payroll Taxes	32.1%
863-950 · Unemployment expense	0.0%
863-956 · Uncategorized Expenses	0.0%
865-801 · Insurance MI Par Plan (A&L)	0.0%
865-802 · Insurance Accident Fund (WC)	42.2%
865-803 · Insurance Hannula (firemen ins)	0.0%
865-804 · Pension Expense	0.0%
872-821 · Audit Report	0.0%
Total 850-000 · Other	8.2%
Total Expense	36.1%
Net Income	<u>206.6%</u>