

**TINY TOWNSHIP
RESERVES AND RESERVE FUNDS**

CHANGES DURING THE YEAR

	Balance 99/12/31	Change 2001	Change 2002	Change 2003	Change 2004	Change 2005	Change 2006	Change 2007	Change 2008	Change 2009	Change Budgeted 2010	Balance Budgeted 10/12/31
Note: "Line Item" references are itemized in the Long Budget. Items in red and in brackets represent reductions; unbracketed items represent additions.												
Working Fund Reserve	\$757,072	\$0	\$0	\$0	\$0	\$0	\$0	\$271,499	\$145,360	\$109,936	\$11,342	\$1,295,209
line item withdrawals						\$0	\$0	(\$1,890)	\$0	(\$5,000)	\$0	
line item additions						\$0	\$0	\$273,389	\$145,360	\$114,936	\$11,342	
to reconcile budget with audit												
Airport Reserve	\$0	\$0	\$0	\$0	\$0	\$0	\$13,452	(\$13,452)	\$0	\$0	\$0	\$0
line item withdrawals						\$0	\$0	(\$13,452)	\$0	\$0	\$0	
line item additions						\$0	\$13,452	\$0	\$0	\$0	\$0	
Well Source Protection Reserve	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
line item withdrawals						\$0	\$0	\$0	\$0	\$0	\$0	
line item additions						\$0	\$0	\$0	\$0	\$0	\$0	
Waste Disposal Reserve	\$0	\$6,934	\$43,557	\$16,544	\$50,923	(\$7,442)	\$197,945	\$18,960	\$3,178	\$3,748	(\$259,000)	\$75,347
line item withdrawals		\$0	\$0	\$0	\$0	(\$17,942)	(\$46,653)	(\$2,209)	(\$6,152)	\$0	(\$259,000)	
line item additions		\$6,934	\$43,557	\$16,544	\$50,923	\$10,500	\$0	\$4,964	\$9,330	\$2,432	\$0	
Excess fees over County levy						\$0	244,598	\$16,205		\$1,316		
CAP Reserve	\$0	(\$810)	\$2,407	(\$5,143)	\$17,466	\$12,000	\$5,367	\$41,773	(\$8,430)	(\$6,099)	(\$20,545)	\$42,763
line item withdrawals		(\$810)	\$0	(\$5,144)	\$0	\$0	\$0	\$0	(\$8,429)	(\$6,099)	(\$20,545)	
line item additions		\$0	\$2,407	\$0	\$17,466	\$12,000	\$5,367	\$41,773	\$0	\$0	\$0	
to reconcile budget with audit									(\$1)			
Contingency Accessibility Fund	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$50,000	\$50,000
line item withdrawals		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
line item additions		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$50,000	
Tiny Trails Reserve	\$0	\$6,114	\$28,797	(\$12,902)	(\$6,683)	\$9,703	(\$20,920)	\$3,794	\$5,925	\$3,225	\$1,500	\$18,553
line item withdrawals		\$0	\$0	(\$15,132)	(\$8,401)	\$0	(\$24,040)	\$0	\$0	\$0	\$0	
line item additions		\$6,114	\$28,797	\$2,230	\$1,718	\$9,703	\$3,119	\$3,794	\$3,925	\$3,225	\$1,500	
to reconcile budget with audit							1		\$2,000			
WSIB Reserve	\$0	\$0	\$14,142	\$26,134	\$28,954	\$15,620	\$26,806	\$17,412	\$35,590	\$0	\$0	\$164,658
Excess of premiums over claims		\$0	\$14,142	\$26,134	\$28,954	\$15,620	\$26,806	\$17,412	\$35,590			
History Book Reserve	\$5,440	(\$2,575)	\$0	(\$1,750)	(\$795)	\$0	\$4,220	(\$840)	(\$3,379)	\$2,000	\$2,000	\$4,321
line item withdrawals		(\$2,575)	\$0	(\$1,750)	(\$795)	\$0	\$0	(\$840)	(\$3,380)	\$0	\$0	
line item additions		\$0	\$0	\$0	\$0	\$0	\$4,220	\$0	\$0	\$2,000	\$2,000	
to reconcile budget with audit									\$1			
Gas Tax Reserve					\$0	\$88,088	(\$64,456)	(\$10,061)	(\$2,860)	(\$7,004)	\$0	
line item withdrawals		\$0	\$0	\$0	\$0	\$0	(\$152,544)	(\$127,499)	(\$149,648)	(\$300,579)		
line item additions		\$0	\$0	\$0	\$0	\$88,088	\$88,088	\$117,438	\$146,788	\$293,575		
Election Reserve	\$40,000	\$36,721	\$5,000	(\$41,271)	\$20,000	\$20,000	(\$40,000)	\$15,000	\$15,000	\$15,000	(\$30,450)	\$15,000
line item withdrawals		\$0	\$0	(\$41,271)	\$0	\$0	(\$40,000)	\$0	\$0	\$0	(\$30,450)	
line item additions		\$36,721	\$5,000	\$0	\$20,000	\$20,000	\$0	\$15,000	\$15,000	\$15,000	\$0	
Capital Expenditure Reserve	\$780,996	(\$230,616)	\$708,887	(\$409,363)	(\$116,097)	\$966,257	(\$319,145)	(\$7,298)	\$160,167	\$441,838	\$250,000	\$2,099,185
line item withdrawals		(\$456,940)	(\$269,101)	(\$780,250)	(\$78,273)	(\$33,239)	(\$319,145)	(\$7,298)	(\$18,165)	(\$58,162)	\$0	
line item additions		\$226,325	\$977,988	\$293,479	\$39,583	\$999,496	\$0	\$0	\$200,000	\$500,000	\$250,000	
pay equity payments + other		\$0	\$0	\$77,408	(\$77,407)				(\$21,668)			
Water Reserve	\$192,128	\$45,073	(\$45,073)	\$318,979	(\$318,979)	\$0	\$0	\$0	\$0	\$0	\$0	(\$0)
line item withdrawals		\$0	\$0	(\$9,007)	(\$318,979)	\$0	\$0	\$0	\$0	\$0	\$0	
line item additions		\$45,073	\$0	\$327,986	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
transfer to water reserve fund		\$0	(\$45,073)	\$0	\$0	\$0	\$0	\$0	\$0	\$0		
Beach Enhancement reserve	\$0	\$0	\$38,000	\$8,900	\$0	\$0	(\$4,458)	\$0	\$0	\$0	\$0	\$42,442
line item withdrawals		\$0	\$0	\$0	\$0	\$0	(\$4,458)	\$0	\$0	\$0	\$0	
line item additions		\$0	\$38,000	\$8,900	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
Computer Upgrade reserve	\$0	\$0	\$0	\$76,849	\$0	\$0	\$0	\$0	\$23,151	\$25,000	\$25,000	\$150,000
line item withdrawals		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
line item additions		\$0	\$0	\$76,849	\$0	\$0	\$0	\$0	\$23,151	\$25,000	\$25,000	

**TINY TOWNSHIP
RESERVES AND RESERVE FUNDS, continued**

CHANGES DURING THE YEAR

	<u>Balance 99/12/31</u>	<u>Change 2001</u>	<u>Change 2002</u>	<u>Change 2003</u>	<u>Change 2004</u>	<u>Change 2005</u>	<u>Change 2006</u>	<u>Change 2007</u>	<u>Change 2008</u>	<u>Change 2009</u>	<u>Change Budgeted 2010</u>	<u>Balance Budgeted 10/12/31</u>
Development Charges Reserve Fund	\$97,710	\$96,088	\$178,758	\$152,117	\$144,429	(\$20,534)	\$19,785	\$333,132	(\$231,232)	(\$271,875)	(\$485,530)	\$70,921
line item withdrawals		\$0	\$0	(\$24,886)	\$0	(\$457,450)	(\$560,260)	(\$385,963)	(\$622,933)	(\$565,004)	(\$766,430)	
line item additions		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
Collected devel. charges + interest (Budgeted Chges + int)		\$96,088 \$85,500	\$178,758 \$100,500	\$177,003 \$178,000	\$144,429 \$180,000	\$436,916 \$265,000	\$580,045 \$415,000	\$719,095 \$463,377	\$391,701 \$444,085	\$293,129 \$330,850	\$280,900	
Equipment Replacement Reserve Fu	\$0	\$511	\$269	\$343	\$287	\$20,612	\$17,589	\$132,474	\$265,153	\$279,038	\$102,822	\$830,710
line item withdrawals		\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$23,493)	(\$124,979)	(\$8,000)	
line item additions		\$0	\$0	\$0	\$0	\$20,000	\$16,246	\$130,298	\$282,942	\$401,102	\$108,530	
Interest and other items (Budgeted Int. + other)		\$511 \$560	\$269 \$250	\$343 \$250	\$287 \$500	\$612 \$350	\$1,343 \$0	\$2,176 \$1,793	\$5,704 \$6,429	\$2,915 13466	\$2,292	
Parkland Trust Reserve Fund	\$97,710	\$159,480	\$365,838	(\$67,099)	(\$32,458)	(\$59,664)	(\$12,057)	(\$108,142)	\$2,882	(\$71,689)	(\$217,732)	\$140,495
line item withdrawals		(\$141,458)	(\$113,952)	(\$312,156)	(\$225,919)	(\$214,087)	(\$148,018)	(\$161,183)	(\$131,152)	(\$106,493)	(\$231,940)	
line item additions		\$292,874	\$470,139	\$228,364	\$180,082	\$136,517	\$106,400	\$28,800	\$119,350	\$31,150	\$12,000	
Interest and other items (Budgeted Int. + other)		\$8,064 \$5,500	\$9,651 \$330,000	\$16,693 \$180,000	\$13,379 \$15,000	\$17,906 \$90,000	\$29,561 \$90,000	\$24,241 \$18,731	\$14,684 \$14,946	\$3,654 12898	\$2,208	
Water Reserve Fund	\$0	\$0	\$1,173,847	(\$1,173,296)	\$13	(\$564)	\$465,101	\$529,267	\$652,215	\$648,950	(\$724,083)	\$1,571,450
line item withdrawals		(\$290,245)	(\$331,187)	(\$1,149,101)	(\$1,164,202)	(\$945,280)	(\$419,650)	(\$228,363)	(\$144,252)	(\$743,050)	(\$1,484,863)	
line item additions		\$620,124	\$1,069,525	\$419,297	\$1,164,202	\$942,962	\$894,620	\$735,278	\$762,463	\$1,378,939	\$749,260	
Interest and other items (Budgeted Int. + other)		(\$329,879)	\$435,509	(\$443,492)	\$13	\$1,754	(\$9,869)	\$22,352	\$34,004	\$13,061		
(Budgeted Int. + other)		\$0	\$0	\$10,000	\$2,000	\$250	\$250	\$16,805	\$34,803	49397	\$11,520	
Building Reserve Fund	\$0	\$0	\$0	\$0	\$0	\$120,000	\$108,511	\$87,327	\$50,325	(\$31,948)	(\$118,270)	\$215,945
line item withdrawals		\$0	\$0	\$0	\$0	\$0	\$0	(\$3,737)	(\$5,000)	(\$34,752)	(\$120,142)	
line item additions		\$0	\$0	\$0	\$0	\$120,000	\$107,928	\$81,763	\$45,006	\$0	\$0	
Interest and other items (Budgeted Int. + other)							\$583	\$9,301	\$10,319	\$2,804		
(Budgeted Int. + other)							\$8,121	\$11,054	\$10,985	\$1,872		
Yearly changes		\$116,920	\$2,514,429	(\$1,110,958)	(\$212,940)	\$1,075,988	\$462,196	\$1,320,906	\$1,115,905	\$1,147,124	(\$1,412,946)	
Total Reserves & Reserve Funds	\$1,971,056	\$1,887,295	\$4,401,724	\$3,290,766	\$3,077,826	\$4,153,814	\$4,616,010	\$5,936,916	\$7,052,821	\$8,199,945	\$6,786,999	

E. & O. E.

THE TINY COTTAGER

**TINY TOWNSHIP
RESERVES AND RESERVE FUNDS**

YEAR - END BALANCES

<u>Reserves</u>	<u>Balance 2001</u>	<u>Balance 2002</u>	<u>Balance 2003</u>	<u>Balance 2004</u>	<u>Balance 2005</u>	<u>Balance 2006</u>	<u>Balance 2007</u>	<u>Balance 2008</u>	<u>Balance 2009</u>	<u>Balance Budgeted 2010</u>	<u>Change Budgeted 2010</u>
Working Fund Reserve	\$757,072	\$757,072	\$757,072	\$757,072	\$757,072	\$757,072	\$1,028,571	\$1,173,931	\$1,283,867	\$1,295,209	\$11,342
Airport Reserve	\$0	\$0	\$0	\$0	\$0	\$13,452	\$0	\$0	\$0	\$0	\$0
Well Source Protection Reserve	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Waste Disposal Reserve	\$6,934	\$50,491	\$67,035	\$117,958	\$110,516	\$308,461	\$327,421	\$330,599	\$334,347	\$75,347	(\$259,000)
CAP Program Reserve	\$3,967	\$6,374	\$1,231	\$18,697	\$30,697	\$36,064	\$77,837	\$69,407	\$63,308	\$42,763	(\$20,545)
Contingency Accessibility Fund	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$50,000	\$50,000
Tiny Trails Reserve	\$6,114	\$34,911	\$22,009	\$15,326	\$25,029	\$4,109	\$7,903	\$13,828	\$17,053	\$18,553	\$1,500
WSIB Reserve	\$0	\$14,142	\$40,276	\$69,230	\$84,850	\$111,656	\$129,068	\$164,658	\$164,658	\$164,658	\$0
History Book Reserve	\$2,865	\$2,865	\$1,115	\$320	\$320	\$4,540	\$3,700	\$321	\$2,321	\$4,321	\$2,000
Gas Tax Reserve	\$0	\$0	\$0	\$0	\$88,088	\$23,632	\$13,571	\$10,711	\$3,707	\$3,707	\$0
Election Reserve	\$36,721	\$41,721	\$450	\$20,450	\$40,450	\$450	\$15,450	\$30,450	\$45,450	\$15,000	(\$30,450)
Capital Expenditure Reserve	\$423,939	\$1,132,826	\$723,463	\$607,366	\$1,573,623	\$1,254,478	\$1,247,180	\$1,407,347	\$1,849,185	\$2,099,185	\$250,000
Water Reserve	\$45,073	(\$0)	\$318,979	(\$0)	(\$0)	(\$0)	(\$0)	(\$0)	(\$0)	(\$0)	\$0
Beach Enhancement Reserve	\$0	\$38,000	\$46,900	\$46,900	\$46,900	\$42,442	\$42,442	\$42,442	\$42,442	\$42,442	\$0
Computer Upgrade reserve	\$0	\$0	\$76,849	\$76,849	\$76,849	\$76,849	\$76,849	\$100,000	\$125,000	\$150,000	\$25,000
Development Charges Reserve Fund	\$251,871	\$430,629	\$582,746	\$727,175	\$706,641	\$726,426	\$1,059,558	\$828,326	\$556,451	\$70,921	(\$485,530)
Equipment Replacement Reserve Fund	\$12,123	\$12,392	\$12,735	\$13,022	\$33,634	\$51,223	\$183,697	\$448,850	\$727,888	\$830,710	\$102,822
Parkland Trust Reserve Fund	\$340,616	\$706,454	\$639,355	\$606,897	\$547,233	\$535,176	\$427,034	\$429,916	\$358,227	\$140,495	(\$217,732)
Water Reserve Fund	\$0	\$1,173,847	\$551	\$564	\$0	\$465,101	\$994,368	\$1,646,583	\$2,295,533	\$1,571,450	(\$724,083)
Building Reserve Fund	\$0	\$0	\$0	\$0	\$120,000	\$228,511	\$315,838	\$366,163	\$334,215	\$215,945	(\$118,270)
Total Reserves & Reserve Funds	\$1,887,295	\$4,401,724	\$3,290,766	\$3,077,826	\$4,241,902	\$4,639,642	\$5,950,487	\$7,063,532	\$8,203,652	\$6,790,706	(\$1,412,946)

E. + O. E.

