

Do NOT cover numbers above address or use form for a different local unit than indicated on label.

FORM **F-65(MI-2)**  
(3-1-2001)

**2000—2001**

STATE OF MICHIGAN  
DEPARTMENT OF TREASURY  
BUREAU OF LOCAL GOVERNMENT SERVICES



**ANNUAL LOCAL UNIT FISCAL  
REPORT FOR CITIES, VILLAGES,  
AND TOWNSHIPS FOR FISCAL  
YEAR ENDING BETWEEN  
JULY 1, 2000 AND JUNE 30, 2001**

(Please correct any error in name, address, and ZIP Code) (item 1)

**GENERAL INSTRUCTIONS**

Before filling out this report, please read all instructions.

This report is based on the fund, activity, and account descriptions derived from the Uniform Chart of Accounts for Counties and Local Units of Governments in Michigan (State Treasury, 1984, and updates). This manual must be used in preparing this report (item G).

This report is due no later than 30 days after it is received or 6 months after the close of the fiscal year being reported, whichever is later, unless an extension has been granted.

**NOTE** — If you need assistance in completing this report, please call the Fiscal Report Coordinator, Treasury Department, Lansing, Michigan at (517) 373-3227.

**RETURN  
TO**

**Department of Treasury  
1st Floor, Treasury Building  
P.O. Box 30728  
Lansing, MI 48909-8228**

**Please read . . .**

\*Units of under 5,000 population should complete this form.

The data supplied on this report should be for your government's fiscal year which ended between July 1, 2000 and June 30, 2001 (item F).

**FISCAL YEAR  
END (item 2)**

Month

Day

Year

**Part I GENERAL FUND REVENUES — Report revenues of other funds in part III.**

Account No.	Description of accounts	Line No.	Amount — <i>Omit cents</i>
<b>401—424</b>	<b>TAXES — GENERAL FUND</b> Property taxes — Report current and delinquent property tax collections for all municipal or township purposes. Do NOT include taxes you collected for other governments (items 9—13).	<b>101</b>	T01 \$
	Other property taxes — Specific taxes (list type)	<b>102</b>	T01
	Trailer park taxes	<b>103</b>	T99
<b>434</b>	Excess of roll	<b>104</b>	T01
<b>445—449</b>	Penalties, interest and fees on tax collections — Include tax administration fee	<b>105</b>	T01
<b>437</b>	Industrial Facilities tax — Act 198 of 1974	<b>106</b>	T01
<b>434</b>	Commercial Facilities Tax — Act 255 of 1978	<b>107</b>	T01
	Other fees and taxes (list type)	<b>108</b>	T01
	<b>LICENSES AND PERMITS — GENERAL FUND</b>		T99
<b>451—475</b>	Business licenses and permits	<b>109</b>	T99
<b>476—500</b>	Non-business licenses and permits	<b>110</b>	T99
<b>450—475</b>	CATV franchise fees	<b>111</b>	T99
<b>SUBTOTAL TAXES — GENERAL FUND</b> <i>Sum of lines 101 through 111</i> →			\$

**Part I GENERAL FUND REVENUES — Continued**  
Report revenues of other funds in part III.

Account No.	Description of accounts	Line No.	Amount — <i>Omit cents</i>
<b>SUBTOTAL TAXES — Enter from previous page</b> →			\$
<b>INTERGOVERNMENTAL REVENUE — GENERAL FUND (item 16)</b>			
	Payments in lieu of taxes — <i>Include fees from housing projects (Public Act 346 P.A. of 1966 — your share only), State owned lands, swamp land, etc.</i>	<b>112</b>	C30
<b>539—579</b>	State Revenue Sharing, other State shared revenues and State grants	<b>113</b>	C30
<b>501—538</b>	Federal grants — General fund only	<b>114</b>	B89
<b>580—599</b>	Reimbursements from other local governments (item 16)	<b>115</b>	D89
<b>CHARGES AND MISCELLANEOUS REVENUE — GENERAL FUND</b>			
<b>600—641</b>	Charges for services	<b>116</b>	A89
<b>642—663</b>	Charges for sales, fines and forfeitures	<b>117</b>	U99
<b>667—670</b>	Rents and royalties	<b>118</b>	U40
<b>665—666</b>	Interest and dividends	<b>119</b>	U20
<b>671—698</b>	Other miscellaneous revenue (including special assessments and debt proceeds) (item 29)	<b>120</b>	U99
<b>699</b>	Transfers from other funds (items 19 and 20)	<b>121</b>	
<b>TOTAL REVENUE — GENERAL FUND</b> <i>Sum of subtotal above plus lines 112 through 121</i> →			<b>122</b> \$

**Part II GENERAL FUND EXPENDITURES**  
Report expenditures of other funds in part IV

Activity No.	Activity	Line No.	Amount — <i>Omit cents</i>			
			Total expended (Add (b)+(c)+(d)) (a)	Personal services, salaries, wages Acct. 701—725 (Include benefits) (b)	Capital outlays (c)	Other current expenditures (Item 17) (d)
<b>LEGISLATIVE</b>				E29	G29	E29
<b>100—129</b>	Township board or village council or city council	<b>201</b>				
<b>GENERAL GOVERNMENT</b>				E29	G29	E29
<b>171—190</b>	Executive-supervisor, president, mayor	<b>202</b>				
<b>191—200</b>	Elections	<b>203</b>		E89	G89	E89
<b>201—208</b> <b>211—212</b>	Legal and accounting	<b>204</b>		E23	G23	E23
<b>209</b>	Assessor/equalization	<b>205</b>		E23	G23	E23
<b>215—219</b>	Clerk (item 26)	<b>206</b>		E29	G29	E29
<b>247</b>	Board of review	<b>207</b>		E23	G23	E23
<b>SUBTOTAL — Sum of lines 201 through 207</b> →						

Unit name  
(item 5) ▶

**Part II GENERAL FUND EXPENDITURES — Continued**

Report expenditures of other funds in part IV

Activity No.	Activity	Line No.	Amount — <i>Omit cents</i>			
			Total expended (Add (b)+(c)+(d)) (a)	Personal services, salaries, wages Acct. 701—725 (Include benefits) (b)	Capital outlays (c)	Other current expenditures (Item 17) (d)
<b>SUBTOTAL — Enter from previous page</b> →			\$	\$	\$	\$
<b>GENERAL GOVERNMENT — Continued</b>				E23	G23	E23
<b>253—256</b>	Treasurer (item 26)	<b>208</b>				
<b>265—272</b>	Township or village hall and other property	<b>209</b>		E31	G31	E31
<b>276—299</b>	Cemetery	<b>210</b>		E89	G89	E89
<b>294—299</b>	Unallocated — other general services expenditures	<b>211</b>		E89	G89	E89
<b>PUBLIC SAFETY</b>				E62	G62	E62
<b>301—335</b>	Police and liquor law enforcement (item 25)	<b>212</b>				
<b>336—350</b>	Fire protection (item 25)	<b>213</b>		E24	G24	E24
<b>371—399</b> <b>412—425</b>	Building inspector, Inspections Department	<b>214</b>		E66	G66	E66
<b>400—420</b>	Planning and zoning	<b>215</b>		E29	G29	E29
<b>PUBLIC WORKS</b>				E59	G59	E59
<b>445</b>	Drain expense (drain at large)	<b>216</b>				
<b>440—444</b> <b>446—520</b>	Department of Public Works, highways, streets, street lighting, bridges	<b>217</b>		E44	G44	E44
<b>521—535</b>	Sanitation, refuse collection	<b>218</b>		E81	G81	E81
<b>CULTURE AND RECREATION</b>				E61	G61	E61
<b>750—789</b>	Parks and recreation	<b>219</b>				
<b>728—740</b>	Economic development	<b>220</b>		E89	G89	E89
<b>790—805</b>	Library and library services; cultural	<b>221</b>		E52	G52	E52
<b>OTHER</b>						I89
<b>905—929</b>	Debt service	<b>222</b>				
<b>851—862</b>	Fringe benefits, retirement, FICA, insurance (if not reported elsewhere)	<b>223</b>		E89		E89
	All other expenditures	<b>224</b>		E89	G89	E89
<b>965—999</b>	Transfers to other funds (items 19 and 20)	<b>225</b>				
<b>TOTAL GENERAL FUND EXPENDITURES — Sum of subtotal above plus lines 208 through 225</b> →			<b>226</b>	\$	\$	\$

Unit name  
(item 5) ▶

**Part III**

**REVENUE (OTHER FUNDS) — Complete this section only if these revenues were not reported in Part I. Report employee retirement tax levy in line 317 column (e) and exclude all other employee retirement and all trust and agency fund revenues (items 12 and 18).**

Fund No.	Fund name	Line No.	Amount — <i>Omit cents</i>					
			Total revenues (Add (b) + (c) + (d) + (e) + (f))  (a)	Transfers from other funds (Item 19)  (b)	From Federal sources (Item 16)  (c)	From State sources (Item 16)  (d)	Property taxes (Item 13)  (e)	Interest, special assessments, and other revenues (Item 29)  (f)
<b>202</b> <b>—203</b>	Major and local streets	<b>301</b>	\$	NR	B46	C46	T01	U99
<b>204</b>	Other streets and roads	<b>302</b>		NR	B46	C46	T01	U99
<b>206</b>	Fire (item 25)	<b>303</b>		NR	B89	C89	T01	U99
<b>207</b>	Police (item 25)	<b>304</b>		NR	B89	C89	T01	U99
<b>208</b>	Parks and recreation	<b>305</b>		NR	B89	C89	T01	A61
<b>209</b>	Cemetery	<b>306</b>		NR	B89	C89	T01	A89
<b>210</b>	Ambulance	<b>307</b>		NR	B42	C42	T01	A89
<b>212</b>	Liquor law enforcement	<b>308</b>		NR	B89	C89	T01	U99
<b>257</b>	Budget Stabilization Fund	<b>310</b>		NR	B89	C89	T01	U99
<b>271</b>	Library	<b>311</b>		NR	B89	C89	T01	U99
<b>590</b>	Sewer (items 20 and 28)	<b>312</b>		NR	B89	C89	T01	A80
<b>591</b>	Water system (items 20 and 28)	<b>313</b>		NR	B91	C91	T01	A91
<b>582</b>	Gas utility (items 20 and 28)	<b>314</b>		NR	B93	C93	T01	A93
<b>583</b>	Electric utility (items 20 and 28)	<b>315</b>		NR	B92	C92	T01	A92
<b>588</b>	Transit, bus system, and dial-a-ride	<b>316</b>		NR	B94	C94	T01	A94
	All other funds — total only (items 12 and 28)	<b>317</b>		NR	B89	C89	T01	U99
<b>TOTAL — Sum of lines 301 through 317</b> →		<b>318</b>	\$					

Remarks

Unit name  
(item 5) ▶

**Part IV EXPENDITURES (OTHER FUNDS) — Complete this section only if these expenditures were not reported in Part II. (Exclude employee retirement systems, all trust and agency fund expenditures.) (Item 17)**

Fund No.	Fund name	Line No.	Amount — <i>Omit cents</i>				
			Total expenditures (Add (b) + (c) + (d) + (e))  (a)	Transfers to other funds (Item 19 and 20)  (b)	Salaries (701—725) (Include benefits)  (c)	Capital outlays  (d)	Other current expenditures (Items 17, 20, and 23)  (e)
<b>202</b> <b>—203</b>	Major and local streets	<b>319</b>	\$	\$	E44 \$	G44 \$	E44 \$
<b>204</b>	Other streets and roads	<b>320</b>			E44	G44	E44
<b>206</b>	Fire (item 25)	<b>321</b>			E24	G24	E24
<b>207</b>	Police (item 25)	<b>322</b>			E62	G62	E62
<b>208</b>	Parks and recreation	<b>323</b>			E61	G61	E61
<b>209</b>	Cemetery	<b>324</b>			E89	G89	E89
<b>210</b>	Ambulance	<b>325</b>			E32	G32	E32
<b>212</b>	Liquor law enforcement	<b>326</b>			E62	G62	E62
<b>257</b>	Budget Stabilization Fund	<b>328</b>			E89	G89	E89
<b>271</b>	Library	<b>329</b>			E52	G52	E52
<b>590</b>	Sewer (items 20 and 28)	<b>330</b>			E80	G80	E80
<b>591</b>	Water system (items 20 and 28)	<b>331</b>			E91	G91	E91
<b>582</b>	Gas utility (items 20 and 28)	<b>332</b>			E93	G93	E93
<b>583</b>	Electric utility (items 20 and 28)	<b>333</b>			E92	G92	E92
<b>588</b>	Transit, bus system, and dial-a-ride	<b>334</b>			E94	G94	E94
	All other funds — total only (items 10 and 28)	<b>335</b>			E89	G89	E89
<b>TOTAL — Sum of lines 319 through 335</b> →		<b>336</b>	\$	\$	\$	\$	\$

**Part V INTERGOVERNMENTAL EXPENDITURES (Item 17)**

Please report here, any payments your government made to other governments for services or programs performed on a reimbursement or cost sharing basis. (These amounts should also be included in part II and part IV.)

Highways (roads and streets)

All other intergovernmental expenditures

Report here total salaries, wages, and per diems paid to all full- and part-time employees of your government. Include also salaries and wages paid to employees of any utility owned and operated by your government. These amounts may be taken from the forms W3 and 1099 filed by your government for the year ended December 31, 1999 or 2000 (item 21).

Line No.	Amount — <i>Omit cents</i>	
	Paid to State (a)	Paid to other local governments (b)
<b>401</b>	L44	M44
<b>402</b>	L89	M89
<b>403</b>	Amount of total salaries and wages <i>Omit cents</i> Z00	

Unit name  
(item 5) ▶

Part VI <b>BALANCE SHEET (ALL FUNDS AS OF LAST DAY OF FISCAL YEAR BEING REPORTED) EXCEPT TRUST AND AGENCY FUNDS</b>	Line No.	Amount — <i>Omit cents</i>		
		General fund (101) (a)	Internal service (600's) (b)	Other funds — <i>Exclude employee retirement and all trust and agency funds</i> (c)
<b>Assets</b>				
Cash and certificates of deposit	<b>404</b>	W61		W61
Investments	<b>405</b>	W61		W61
Receivables and due from other funds	<b>406</b>			
Other assets	<b>407</b>			
Fixed assets	<b>408</b>			
<b>Total of lines 404 through 408</b> →	<b>409</b>	\$		
<b>Liabilities and fund equity</b>				
Accounts payable and other current liabilities	<b>410</b>			
Long-term liabilities	<b>411</b>			
Contributed capital	<b>412</b>			
Retained earnings	<b>413</b>			
Fund balance	<b>414</b>			
<b>Total of lines 410 through 414</b> →	<b>415</b>	\$		
Interest earned on deposits and investments	<b>416</b>			
General fixed assets account group	<b>417</b>			
General long-term debt account group	<b>418</b>			
<b>What was your adopted millage rate for general operating purposes, after any rollback, for the calendar year 2000 (from Form L-4029, Millage Request Report to County Board of Commissioners)? Report mills as a decimal, not a fraction.</b>	<b>419</b>			Mills (item 15)
<b>What is the maximum number of mills your unit is allowed by law or charter to levy for general operating purposes (before any rollback)?</b>	<b>420</b>			
<b>How many mills did your unit levy to fund bonded indebtedness during calendar year 2000?</b>	<b>421</b>			
<b>How many extra voted mills did your unit levy for other purposes (e.g., refuse collection, police/fire retirement, library, hospital authority, dial-a-ride) during calendar year 2000?</b>	<b>422</b>			
<b>How many total mills did your unit levy during calendar year 2000?</b> <i>Sum of lines 419, 421, and 422</i>	<b>423</b>			
<b>424 What type of accounting method are you using for the general fund?</b> .....		<i>Mark (X) one</i> 1 <input type="checkbox"/> Modified accrual      2 <input type="checkbox"/> Cash basis		
<b>425 Are you using the State's uniform chart of accounts?</b> ...		1 <input type="checkbox"/> YES      2 <input type="checkbox"/> NO		
<b>426 Are you reporting for a 12-month fiscal year? (Item F)</b> ...		1 <input type="checkbox"/> YES      2 <input type="checkbox"/> NO (If "NO," please explain on page 8)		

**Part VII OTHER INFORMATION FOR THE FISCAL YEAR — Please answer to the best of your ability**

Line No.	Item	Line No.	Item		
<b>501</b>	<b>INSURANCE COVERAGE (item 30)</b> Type of property insurance 1 <input type="checkbox"/> None 2 <input type="checkbox"/> Insurance company or association 3 <input type="checkbox"/> Insurance pool only (also complete 503) 4 <input type="checkbox"/> Self-insurance only (also complete 502) 5 <input type="checkbox"/> Combined pool and self-insurance (also complete 502 and 503)	<b>510</b>	<b>Are you investing jointly with other units of government?</b> If "YES," — Report average monthly balance on line 511. (Item 33)		
			Mark (X) one YES      NO 1            2		
			Amount 1 \$		
<b>502</b>	If property insurance coverage is by self-insurance: Amount of unrestricted retained earnings of Self-Insurance Fund for property insurance	<b>512</b>	<b>Are there any funds invested in derivatives at fiscal year end?</b>		
				Mark (X) one YES      NO 1            2	
<b>503</b>	If property insurance coverage is by insurance pool or self-insurance: Amount you pay out for any one loss (deductible) Maximum coverage amount the pool will pay for any one loss Maximum annual aggregate amount the pool will pay on all losses	<b>513</b>	<b>Please list the aggregate amount of funds invested in derivatives. A detailed listing of these derivatives must be included in the Remarks section on page 8.</b>		
				Amount 1 \$	
				Amount 1 \$	
<b>504</b>	Type of liability insurance 1 <input type="checkbox"/> None 2 <input type="checkbox"/> Insurance company or association 3 <input type="checkbox"/> Insurance pool only (also complete 506) 4 <input type="checkbox"/> Self-insurance only (also complete 505) 5 <input type="checkbox"/> Combined pool and self-insurance (also complete 505 and 506)	<b>514</b>	<b>If your unit has a budget stabilization fund list balance</b>		
				Amount 1 \$	
				Mark (X) one Increase    Decrease    No change 1 <input type="checkbox"/> 2 <input type="checkbox"/> 3 <input type="checkbox"/>	
<b>505</b>	If liability insurance coverage is by self-insurance Amount of unrestricted retained earnings of Self-Insurance Fund for liability insurance	<b>515</b>	<b>Did the number of building permits issued</b>		
				Mark (X) one Increase    Decrease    No change 1 <input type="checkbox"/> 2 <input type="checkbox"/> 3 <input type="checkbox"/>	
<b>506</b>	If liability insurance coverage is by insurance pool or self-insurance: Amount you pay out for any one loss (deductible) Maximum coverage amount the pool will pay for any one loss Maximum annual aggregate amount the pool will pay on all losses	<b>516</b>	<b>Did the estimated construction value of building permits</b>		
				Mark (X) one Increase    Decrease    No change 1 <input type="checkbox"/> 2 <input type="checkbox"/> 3 <input type="checkbox"/>	
				Mark (X) one Increase    Decrease    No change 1 <input type="checkbox"/> 2 <input type="checkbox"/> 3 <input type="checkbox"/>	
<b>507</b>	Amount of surety bond coverage Clerk Treasurer Blanket bond coverage for other officials and employees None — Mark (X) —————▶ <input type="checkbox"/>	<b>517</b>	<b>Did the employer's cost of fringe benefits</b>		
				Mark (X) one Increase    Decrease    No change 1 <input type="checkbox"/> 2 <input type="checkbox"/> 3 <input type="checkbox"/>	
				Mark (X) one Increase    Decrease    No change 1 <input type="checkbox"/> 2 <input type="checkbox"/> 3 <input type="checkbox"/>	
<b>508</b>	<b>Are you using a financial institution pool for the investment of surplus money (Per PA 367 of 1982)?</b>	<b>518</b>	<b>Did the expenditures for the maintenance and repair of general fixed assets</b>		
				Mark (X) one Increase    Decrease    No change 1 <input type="checkbox"/> 2 <input type="checkbox"/> 3 <input type="checkbox"/>	
				Mark (X) one Increase    Decrease    No change 1 <input type="checkbox"/> 2 <input type="checkbox"/> 3 <input type="checkbox"/>	
<b>509</b>	<b>Are you internally combining money of various funds?</b> If "YES," — Report average monthly balance on line 511. (Item 32)	<b>519</b>	<b>Did the number of employees</b>		
				Mark (X) one Increase    Decrease    No change 1 <input type="checkbox"/> 2 <input type="checkbox"/> 3 <input type="checkbox"/>	
				Mark (X) one Increase    Decrease    No change 1 <input type="checkbox"/> 2 <input type="checkbox"/> 3 <input type="checkbox"/>	
<b>510</b>	<b>Are you investing jointly with other units of government?</b> If "YES," — Report average monthly balance on line 511. (Item 33)	<b>520</b>	<b>EMPLOYEE RETIREMENT SYSTEMS</b> Does your unit have an employee retirement system(s)? If "NO," — Skip lines 519—525.		
				Mark (X) one YES      NO 1            2	
				Amount 1 \$	
<b>511</b>	<b>Average monthly balance of all pooled investments — Include cash, certificates of deposits, and other investments. (Include trust and retirement funds.) (Item 34)</b>	<b>521</b>	If "YES," — Is it administered by — Mark (X) one 1 <input type="checkbox"/> Self                                      3 <input type="checkbox"/> MERS 2 <input type="checkbox"/> Financial institution              4 <input type="checkbox"/> Insurance company		
				Mark (X) one YES      NO 1            2	
				Amount 1 \$	
<b>512</b>	If liability insurance coverage is by insurance pool or self-insurance: Amount you pay out for any one loss (deductible) Maximum coverage amount the pool will pay for any one loss Maximum annual aggregate amount the pool will pay on all losses	<b>522</b>	Employer's share (all funds) of the retirement cost for the fiscal year		
				Mark (X) one YES      NO 1            2	
				Amount 1 \$	
<b>513</b>	If liability insurance coverage is by insurance pool or self-insurance: Amount you pay out for any one loss (deductible) Maximum coverage amount the pool will pay for any one loss Maximum annual aggregate amount the pool will pay on all losses	<b>523</b>	Was the employer's share paid to the retirement system?		
				Mark (X) one YES      NO 1            2	
				Amount 1 \$	
<b>514</b>	If liability insurance coverage is by insurance pool or self-insurance: Amount you pay out for any one loss (deductible) Maximum coverage amount the pool will pay for any one loss Maximum annual aggregate amount the pool will pay on all losses	<b>524</b>	If "NO," total employer's share of retirement premium due the retirement system		
				Mark (X) one YES      NO 1            2	
				Amount 1 \$	

Unit name   
(item 5)

**Part VII OTHER INFORMATION FOR THE FISCAL YEAR — Continued**

*Please answer to the best of your ability*

Line No.	Item	Mark (X) one		Line No.	Item	Amount
		YES	NO			
<b>525</b>	Did your unit defer or decrease the employer's contributions to the pension fund during the year? If YES, — Specify ↴	1	2	<b>526</b>	If "YES," amount of contribution deferred or decreased	1
						\$
				<b>527</b>	MERS systems only: Gross payroll earned subject to MERS, as certified by your independent auditor (item 31)	Amount
						1
						\$

Remarks — *Please use this space for any explanation that may be essential in understanding your reported data.*

**Part VIII CERTIFICATION**

This is to certify that the data contained in this report are accurate to the best of my knowledge and belief.

Signature of official		Printed name of official				
Title	Best time to call		Telephone			
	From	To	Area code	Number	Extension	
Name of person to contact for any questions about this report (if different from official named above)			Telephone			
			Area code	Number	Extension	