

**ALLENDALE CHARTER TOWNSHIP
BUDGET RESOLUTION 2025-11 FOR ADOPTION
BY THE ALLENDALE CHARTER TOWNSHIP BOARD
OF THE 2026 FISCAL YEAR BUDGET**

A resolution to establish the general appropriations act of the Charter Township of Allendale for the Fiscal Year 2026, a resolution to make appropriations; to provide for the expenditure of appropriations; to provide for the disposition of income received by the Township; to define the powers and duties of Township officers in relation to the administration of the budget; and, to provide remedies for refusal or neglect to comply with the requirements of this resolution.

The Board of Trustees of Allendale Charter Township resolves:

SECTION 1: TITLE

This resolution shall be known as the 2026 Allendale Charter Township Appropriations Act.

SECTION 2: CHIEF ADMINISTRATIVE OFFICER

The Township Supervisor, pursuant to state law, shall be the Chief Administrative Officer and shall perform the duties of the Chief Administrative Officer enumerated in this resolution.

SECTION 3: FISCAL OFFICER

The Township Finance Director shall be the Fiscal Officer and shall perform the duties of the Fiscal Officer enumerated in this resolution.

SECTION 4: PUBLIC HEARING ON THE BUDGET

Pursuant to MCLA 42.26, notice of a public hearing on the proposed budget was published in the Grand Rapids Press, a newspaper of general circulation on November 2, 2025 and a public hearing on the Fiscal Year 2026 proposed budget was held on November 10, 2025 at 6:00 p.m. at the Allendale Township Fire Department.

SECTION 5: ESTIMATED REVENUES AND EXPENDITURES OF VARIOUS FUNDS

SUBSECTION A: GENERAL FUND

The total revenues and unreserved fund balance estimated to be available for appropriations in the **GENERAL FUND** of Allendale Charter Township, including an allocated millage of 2.7422 mills; voter authorized millage of 0.0 mills, and various other revenues for the Fiscal Year 2026 are as follows:

REVENUE		NOTES
General Fund Revenues	\$6,703,049	
Fund Balance on 01/01/26	\$8,871,428	
Total Available Funds	\$15,574,477	

That \$6,733,416 of the total available to appropriate in the **GENERAL FUND** is hereby appropriated in the amounts and for the purposes set forth below:

EXPENDITURE		NOTES
General Fund Expenditures	\$6,733,416	
Fund Balance on 12/31/26	\$8,841,061	

SUBSECTION B: BUILDING INSPECTION FUND

That the total revenues and unappropriated cash balance estimated to be available for the appropriation in the **BUILDING INSPECTION FUND** of the Charter Township of Allendale for the Fiscal Year 2026 is as follows:

REVENUES		NOTES
Building Inspection Fund Revenues	\$390,909	
Fund Balance on 01/01/26	\$101,117	
Total Available Funds	\$501,026	

That \$368,091 of the total available to appropriate in the **BUILDING INSPECTION FUND** is hereby appropriated in the amounts and for the purposes set forth below:

EXPENDITURES		NOTES
Building Inspection Fund Expenditures	\$368,091	
Fund Balance on 12/31/26	\$132,935	

SUBSECTION C: LIBRARY IMPROVEMENT FUND

That the total revenues and unappropriated cash balance estimated to be available for the appropriation in the **LIBRARY IMPROVEMENT FUND** of the Charter Township of Allendale for the Fiscal Year 2026 is as follows:

REVENUES		NOTES
Library Imp Fund Revenues	\$19,000	
Fund Balance on 01/01/26	\$139,087	
Total Available Funds	\$158,087	

That \$0 of the total available to appropriate in the **LIBRARY IMPROVEMENT FUND** is hereby appropriated in the amounts and for the purposes set forth below:

EXPENDITURES		NOTES
Library Imp Fund Expenditures	\$0	
Fund Balance on 12/31/26	\$158,087	

SUBSECTION D: CEMETERY IMPROVEMENT FUND

That the total revenues and unappropriated cash balance estimated to be available for the appropriations in the **CEMETERY IMPROVEMENT FUND** of the Charter Township of Allendale for the Fiscal Year 2026 is as follows:

REVENUES		NOTES
Cemetery Imp Fund Revenues	\$15,000	
Fund Balance on 01/01/26	\$157,411	
Total Available Funds	\$172,411	

That \$200 of the total available to appropriate in the **CEMETERY IMPROVEMENT FUND** is hereby appropriated in the amounts and for the purposes set forth below:

EXPENDITURES		NOTES
Cemetery Imp Fund Expenditures	\$200	
Fund Balance on 12/31/26	\$172,211	

SUBSECTION E: HISTORICAL SOCIETY FUND

That the total revenues and unappropriated cash balance estimated to be available for appropriations in the **HISTORICAL SOCIETY FUND** of the Charter Township of Allendale for the Fiscal Year 2026 is as follows:

REVENUES		NOTES
Historical Society Fund Revenues	\$50	
Fund Balance on 01/01/26	\$6,379	
Total Available Funds	\$6,429	

That \$0 of the total available to appropriate in the **HISTORICAL SOCIETY FUND** is hereby appropriated in the amounts and for the purposes set forth below:

EXPENDITURES		NOTES
Historical Society Fund Expenditures	\$0	
Fund Balance on 12/31/26	\$6,429	

SUBSECTION F: AMERICAN RESCUE PLAN ACT FUND

That the total revenues and unappropriated cash balance estimated to be available for appropriations in the **AMERICAN RESCUE PLAN ACT FUND** of the Charter Township of Allendale for the Fiscal Year 2026 is as follows:

REVENUES		NOTES
American Rescue Plan Act Fund Revenues	\$0	
Fund Balance on 01/01/26	\$164,314	
Total Available Funds	\$164,314	

That \$0 of the total available to appropriate in the **AMERICAN RESCUE PLAN ACT FUND** is hereby appropriated in the amounts and for the purposes set forth below:

EXPENDITURES		NOTES
American Rescue Plan Act Fund Expenditures	\$0	
Fund Balance on 12/31/26	\$164,314	

SUBSECTION G: CAPITAL/ONE-TIME PROJECTS FUND

That the total revenues and unappropriated cash balance estimated to be available for appropriations in the **CAPITAL/ONE-TIME PROJECTS FUND** of the Charter Township of Allendale for the Fiscal Year 2026 is as follows:

REVENUES	NOTES
Cap/One-Time-Proj Fund Revenues	\$1,050,000
Fund Balance on 01/01/26	\$1,890,359
Total Available Funds	\$2,940,359

That \$495,000 of the total available to appropriate in the **CAPITAL/ONE-TIME PROJECTS FUND** is hereby appropriated in the amount and for the purposes set forth below:

EXPENDITURES	NOTES
Cap/One-Time Proj Fund Expenditures	\$495,000
Fund Balance on 12/31/26	\$2,445,359

SUBSECTION H: DOWNTOWN DEVELOPMENT AUTHORITY FUND

That the total revenues and unappropriated cash balance estimated to be available for the appropriations in the **DOWNTOWN DEVELOPMENT AUTHORITY FUND** of the Charter Township of Allendale for the Fiscal Year 2026 is as follows:

REVENUES	NOTES
DDA Fund Revenues	\$2,773,110
Unassigned Fund Balance on 01/01/26	\$4,209,552 Assigned Fund Balance on 01/01/26 is \$1,950,000
Total Available Funds	\$6,982,662

That \$2,967,875 of the total available to appropriate in the **DOWNTOWN DEVELOPMENT AUTHORITY FUND** is hereby appropriated in the amount and for the purposes set forth below:

EXPENDITURES	NOTES
DDA Fund Expenditures	\$2,967,875
Unassigned Fund Balance on 12/31/26	\$2,214,787 Assigned Fund Balance on 12/31/26 is \$3,750,000

SUBSECTION I: ROAD IMPROVEMENT FUND

That the total revenues and unappropriated cash balance estimated to be available for appropriations in the **ROAD IMPROVEMENT FUND** of the Charter Township of Allendale for the Fiscal Year 2026 is as follows:

REVENUES		NOTES
Road Imp Fund Revenues	\$88,200	
Fund Balance on 01/01/26	\$622,873	
Total Available Funds	\$711,073	

That \$1,033 of the total available to appropriate in the **ROAD IMP FUND** is hereby appropriated in the amounts and for the purposes set forth below:

EXPENDITURES		NOTES
Road Imp Fund Expenditures	\$1,033	
Fund Balance on 12/31/26	\$710,040	

SUBSECTION J: WATER/SEWER FUND

That the total revenues and unappropriated cash balance estimated to be available for the appropriations in the **WATER/SEWER FUND** of the Charter Township of Allendale for the Fiscal Year 2026 is as follows:

REVENUES		NOTES
Water/Sewer Fund Revenues	\$11,366,605	
Estimated Cash Reserves on 01/01/26	\$14,538,964	
Total Available Revenues	\$25,905,569	

That \$20,115,960 of the total available to appropriate in the **WATER/SEWER FUND** is hereby appropriated in the amount and for the purposes set forth below:

EXPENDITURES		NOTES
Water/Sewer Fund Expenditures	\$20,115,960	
Estimated Cash Reserves on 12/31/26	\$5,789,609	

SUBSECTION K:

A *2026 Budget Year Worksheet* is made part of this resolution, by reference, to provide for greater line item detail of the 2026 Fiscal Year budget and serve as a basis for future fiscal year budgeting.

SECTION 6: ADOPTION OF BUDGET BY REFERENCE

The 2026 Fiscal Year budget of Allendale Charter Township is hereby adopted by reference, with the revenues and activity expenditures as indicated in Section 5 of this resolution.

SECTION 7: ADOPTION OF BUDGET BY ACTIVITY

The Allendale Charter Township Board of Trustees adopts the 2026 Fiscal Year budget by activity. The Township Chief Administrative Officer, who is responsible for the expenditures authorized in the budget, may expend Township funds up to, but not to exceed, the total appropriation authorized in each activity; however, salary/benefits line items within an activity shall not be decreased in order to increase another non-salary/benefits line item.

SECTION 8: INSURANCE BENEFITS

Monies for the following insurances are included within the budget:

Conversion from Priority Health HMO to Priority Health High Deductible HSA insurance policy. The Township will cover the full annual premium, plus a seed deposit to each eligible employees HSA account in January 2026:

Priority Health High Deductible HSA Policy Premium	\$507,364
Health Savings Account Seed Deposits for employees:	
Individual Plan: 20% of \$2,500 deductible est. 5 employees	\$2,500
Family Plan: 20% of \$5,000 deductible est. 22 employees	\$22,000

1. In-lieu of Health Ins –
 - Hired before 12/31/19
 - i. Single - \$ 247.00/month
 - ii. Double - \$ 533.00/month
 - iii. Family (4) - \$ 695.50/month
 - Hired after 12/31/19
 - i. All (5) - \$ 216.67/month
2. Dental Insurance – Mutual of Omaha (*for full-time staff*)
3. Short Term Disability – Self-funded (*for full-time staff*)
4. Long Term Disability - Mutual of Omaha (*for full-time staff*)
5. Workers Compensation – Michigan Municipal League (*for full-time and part-time staff*)
6. Life and AD&D Insurance – Mutual of Omaha
 - \$20,000 (*for full-time staff*)
 - \$50,000 (*for fire/rescue staff and trustees*)
7. Liability & Vehicle Insurance – Par Plan

SECTION 9: STAFFING

Monies for the following staffing levels are included within the budget:

Township Board

Position Title	# Positions	# Filled	# Vacant
Trustees (4)	4	4	0

Supervisor

Position Title	# Positions	# Filled	# Vacant
Supervisor	1	1	0
Operations Coordinator	1	1	0

Finance/Accounting

Position Title	# Positions	# Filled	# Vacant
Finance/Acct Director	1	1	0
Accounting Assistant (part-time)	1	1	0

Clerk

Position Title	# Positions	# Filled	# Vacant
Clerk	1	1	0
Deputy Clerk	1	1	0

Board of Review

Position Title	# Positions	# Filled	# Vacant
Board of Review members (as needed)	4	4	0

Administration

Position Title	# Positions	# Filled	# Vacant
HR Admin Assist (50%)	1	1	0
P&Z Admin Assist (50%)	1	1	0

Treasurer

Position Title	# Positions	# Filled	# Vacant
Treasurer	1	1	0

Assessing

Position Title	# Positions	# Filled	# Vacant
Head Assessor	1	1	0
Assessor	1	0	1

Elections

Position Title	# Positions	# Filled	# Vacant
Election Inspectors	30	0	30

Building & Grounds

Position Title	# Positions	# Filled	# Vacant
Facilities Supervisor	1	1	0
Custodian (75%)	1	1	0

Human Resources

Position Title	# Positions	# Filled	# Vacant
Human Resources Director (50%)	1	1	0
HR Admin Assist (50%)	1	1	0

Fire Department

Position Title	# Positions	# Filled	# Vacant
Fire Chief	1	1	0
Captain	1	1	0
Lieutenant 1	1	1	0
Lieutenant 2 (50%)	1	1	0
Lieutenant 3	1	0	1
Paid-on-call	35	22	13

Highway M-45

Position Title	# Positions	# Filled	# Vacant
Maintenance Operator #2	1	1	0
Maintenance Operator #3	1	1	0

Cemetery

Position Title	# Positions	# Filled	# Vacant
Maintenance Operator #1 (50%)	1	1	0
Summer Help	1	0	1

Lifelong Learners

Position Title	# Positions	# Filled	# Vacant
Lifelong Learner's Director	1	1	0

Planning & Zoning

Position Title	# Positions	# Filled	# Vacant
P&Z Admin Assist (50%)	1	1	0

Zoning Board of Appeals

Position Title	# Positions	# Filled	# Vacant
Zoning Board of Appeals members (as needed)	4	4	0

Planning Commission

Position Title	# Positions	# Filled	# Vacant
Planning Commission members (as needed)	7	7	0

Recreation & Parks

Position Title	# Positions	# Filled	# Vacant
Maintenance Operator #1 (50%)	1	1	0
Maintenance Assistant	1	1	0
Park Advisory Board	6	6	0

Community Promotions

Position Title	# Positions	# Filled	# Vacant
Community Promotions Coordinator	1	1	0

Library

Position Title	# Positions	# Filled	# Vacant
Library Director	1	1	0
Youth Services Librarian	1	1	0
Circulation Asst II	1	1	0
Part-time employees	8	7	1
Library Advisory Board	8	8	0

Water/Sewer Fund

Position Title	# Positions	# Filled	# Vacant
Public Utilities Superintendent	1	1	0
Water Supervisor	1	1	0
Waste Water Supervisor	1	1	0
Public Utilities Operator	5	5	0
Inspector	1	1	0
Lab Tech	1	1	0
Custodian #1	1	1	0
Custodian #2	0	0	0
Seasonal	1	0	1
Public Utilities Clerk	1	1	0
Human Resources Director (50%)	1	1	0
Safety Coordinator (40%)	1	1	0

Contracted Professional Service Agreements

Professional Service Provided
Legal Services (Scholten Fant) (Dickinson Wright)
Engineering Services (Fleis & VandenBrink)
Financial Audit Services (Vredeveld Haefner LLC)
Planning Services (Fresh Coast Planning)
IT Services (VC3)
Building, Electrical, Plumbing and Mechanical Inspections (Professional Code Inspections)
Ottawa County Sheriff's Department (4.33 FTEs or portion of 5)

SECTION 10: TRANSFER AUTHORITY

The Chief Administrative Officer shall have the authority to make transfers among various line items within an activity.

The line item amounts for salaries and wages, FICA, 401a, and employee insurance within and between the General Fund, Building Dept Fund, Rental Administration Fund, and Water/Sewer Fund may be increased or reduced by the Chief Administrative Officer as necessary, if the net effect of the amendment will not exceed the amounts for salary and wages rates established by the Board (*as found in the line item detail*) for the staff positions these line items fund.

SECTION 11: ASSIGNED FUND BALANCES

GENERAL FUND

The assigned fund balance of the General Fund is less than 1% of its' fund balance and is considered immaterial.

DOWNTOWN DEVELOPMENT AUTHORITY FUND

\$300,000 – 60th Ave /Lake Michigan Dr intersection

\$650,000 – 60th Ave pathway (Idema Trail)

\$1,000,000 – Sewer Lift Station (2026)

\$1,800,000 – Town Center Allocation

SECTION 12: PERIODIC FISCAL REPORTS

The Fiscal Officer shall transmit to the Board at the end of each month a report of financial operations for the previous month (*e.g., prior to the end of July, a report for the month of June shall be sent to the Board*), including, but not limited to:

- A. A summary statement of the actual financial condition of the various funds;
- B. A summary statement showing the revenues and expenditures for the previous month and for the current Fiscal Year;
- C. A summary statement showing the revenues and expenditures for the previous Fiscal Year year-to-date compared to the current Fiscal Year year-to-date.

SECTION 13: LIMIT OF OBLIGATIONS AND PAYMENTS

No obligation shall be incurred against and no payment shall be made from any appropriation activity unless there is a sufficient unencumbered balance in the appropriation and sufficient funds are or will be available to meet the obligation. Department heads shall not consider appropriations contained in this resolution as a mandate to expend Township funds.

Prior to completing any single equipment or capital purchase exceeding \$25,000, which has been approved by this resolution, the Chief Administrative Officer shall inform the Board by written memorandum of the proposed expenditure. If the Board does not object to the proposed purchase at its next scheduled meeting, the Chief Administrative Officer shall have the authority to complete the transaction.

SECTION 14: BUDGET MONITORING

Whenever it appears to the Chief Administrative Officer or the Township Board that the actual and probable revenues in any fund will be less than the estimated revenues upon which appropriations from such fund were based, and when it appears that expenditures shall exceed an appropriation, the Chief Administrative Officer shall present to the Township Board recommendations to prevent expenditures from exceeding available revenues or appropriations for the current fiscal year. Such recommendations shall include proposals for reducing appropriations, increasing revenues or both.

SECTION 15: VIOLATIONS OF THIS RESOLUTION

Any obligation incurred or payment authorized in violation of this resolution shall be void and shall subject any responsible officials or employees to disciplinary action as outlined in Act 621 of the Public Acts of 1978, as amended, and the Allendale Charter Township Personnel Manual.

SECTION 16: BOARD ADOPTION

Motion made by Mr. Vander Wall supported by Mr. MacDonald to adopt the foregoing resolution.

Upon roll call vote the following voted:

Ayes: Mr. Vander Wall; Mr. MacDonald; Mr. Zeinstra; Ms. Hansen; Mr. Smit; Ms. Schuitema; and Mr. Elenbaas (7).

Nays: None (0)

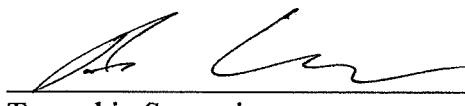
Absent: None (0)

RESOLUTION DECLARED ADOPTED.

Dated: November 24, 2025



Township Clerk
Jody Hansen



Township Supervisor
Adam Elenbaas

CERTIFICATE

I, the undersigned, the duly qualified and acting Township Clerk of the Charter Township of Allendale, Ottawa County, Michigan, certify that the foregoing is a true and complete copy of a resolution adopted by the Township Board at a regular meeting of the Township Board held on the 24th day of November, 2025. I further certify that public notice of the meeting was given pursuant to and in full compliance with Michigan Act 267 of 1976, as amended, and that the minutes of the meeting were kept and will be or have been made available as required by the Act.



Township Clerk
Jody Hansen

GL NUMBER	DESCRIPTION	2025 PROJECTED ACTIVITY	2026 REQUESTED BUDGET	2026 REQUESTED % CHANGE
ESTIMATED REVENUES				
Dept 000.000 - REVENUE				
101-000.000-402.000	REAL PROPERTY TAXES	1,524,991	1,629,973	6.88
101-000.000-410.000	PERSONAL PROPERTY TAXES	60,302	64,938	7.69
101-000.000-434.000	TOWNSHIP SHARE MOBILE HOME TAX	3,000	3,000	
101-000.000-437.000	INDUSTRIAL FACILITY TAX	3,127	2,600	(16.85)
101-000.000-445.000	PENALTIES AND INTEREST	3,000	3,000	
101-000.000-447.000	TAX ADMIN FEE	350,000	350,000	
101-000.000-451.000	STREET LIGHT ASSESSMENT	117,794	110,000	(6.62)
101-000.000-477.000	CABLE FRANCHISE FEES	120,000	120,000	
101-000.000-479.000	STATE LIQUOR LICENSE FEES	11,741	9,500	(19.09)
101-000.000-485.000	RENTAL REGISTRATION	30,350	30,000	(1.15)
101-000.000-491.000	Collection Fees Dog License	100	100	
101-000.000-492.000	PASSPORT FEES	20,000	20,000	
101-000.000-493.000	Zoning Compliance Permits	1,000	1,000	
101-000.000-494.000	SPECIAL USE PERMITS	250	500	100.00
101-000.000-496.000	SOLICITORS LICENSE	300	300	
101-000.000-497.000	VENDORS LICENSE	50	50	
101-000.000-528.000	OTHER FEDERAL GRANTS	565,000	680,000	20.35
101-000.000-564.000	STATE REV SHARING-CVTRS	85,000	85,000	
101-000.000-567.000	State Grants Library	38,000	38,000	
101-000.000-569.000	STATE GRANTS OTHER	1,955	2,000	2.30
101-000.000-573.000	STATE GRANTS-METRO ACT	18,000	15,000	(16.67)
101-000.000-574.000	STATE REV SHARE-CONST SALES TX	2,850,000	2,622,000	(8.00)
REDUCED \$178,000 DUE TO STATE BUDGET				
101-000.000-581.000	TALLMADGE LIBRARY CONTRIBUTION	152,000	160,000	5.26
101-000.000-602.000	ZONING CHANGE CHARGE	1,500	1,500	
101-000.000-603.000	IFT/METRO ACT APP FEE	500		(100.00)
101-000.000-605.000	ADMIN CHARGE	179,000	223,388	24.80
101-000.000-606.000	FOIA CHARGES		1,000	
101-000.000-613.000	MISC INCOME	1,000	26,000	2,500.00
FOOTNOTE AMOUNTS:				
TRANSFER FROM DDA FOR CONCERTS IN PARK				
101-000.000-617.000	RENTAL INSPECTIONS	55,000	60,000	9.09
101-000.000-618.000	LANDLORD RENTAL FINES	50	200	300.00
101-000.000-634.000	OPENING/CLOSING BURIALS	2,000	2,000	
101-000.000-656.000	Penal Fines	81,000	80,000	(1.23)
101-000.000-657.000	Ordinance Fines	1,000	1,000	
101-000.000-659.000	LIBRARY FINES/MISC	12,000	10,000	(16.67)
101-000.000-665.000	Interest	245,000	200,000	(18.37)
101-000.000-667.000	Hall Rental Income	5,000	3,000	(40.00)
101-000.000-667.001	PAVILION RENTAL	2,000	1,500	(25.00)
101-000.000-667.003	BANDSHELL RENTAL	30		(100.00)
101-000.000-667.050	Rental-Water Tank-Omnipoint	16,000	16,000	
101-000.000-675.002	Veteran's Day	285		(100.00)
101-000.000-675.672	REIMB-LIFELONG LEARNERS EVENTS	2,500	2,500	
101-000.000-675.792	DONATIONS & FUNDRAISERS - LIBRARY	2,400		(100.00)
101-000.000-676.010	Reimbursement Summer Tax Coll.	18,000	18,000	
101-000.000-676.030	REIMB-ELECTIONS	21,000		(100.00)
101-000.000-676.040	Reimbursement Fire Protection	100,000	100,000	
101-000.000-676.070	INSURANCE REIMBURSEMENTS	15,000	10,000	(33.33)
101-000.000-699.000	Transfer In	17,299		(100.00)
Totals for dept 000.000 - REVENUE		6,733,524	6,703,049	(0.45)
TOTAL ESTIMATED REVENUES		6,733,524	6,703,049	(0.45)

GL NUMBER	DESCRIPTION	2025 PROJECTED ACTIVITY	2026 REQUESTED BUDGET	2026 REQUESTED % CHANGE
APPROPRIATIONS				
Dept 101.000 - Township Board				
101-101.000-702.000	Salaries	20,500	21,500	4.88
101-101.000-703.000	Per Diem	300	500	66.67
101-101.000-715.000	Employers Fica	1,700	1,760	3.53
101-101.000-721.000	PROFESSIONAL DEVELOPMENT	5,812	7,000	20.44
101-101.000-860.000	MILEAGE	200	500	150.00
101-101.000-900.000	PRINTING, PUBLISHING, & POSTAGE	8,500	9,000	5.88
	FOOTNOTE AMOUNTS:	4,000	4,500	
	ANNOUNCER ANNUAL FEE			
	FOOTNOTE AMOUNTS:	4,500	4,500	
	BOARD NOTICE PRINTING/MAILING			
	GL # FOOTNOTE TOTAL:	8,500	9,000	
101-101.000-955.000	Miscellaneous	100	100	
Totals for dept 101.000 - Township Board		37,112	40,360	8.75
Dept 171.000 - Supervisor				
101-171.000-702.000	Salaries	163,000	227,520	39.58
	FOOTNOTE AMOUNTS:	163,000	227,520	
	ADAM + ZACH'S SALARIES + NEW POSITION			
101-171.000-715.000	Employers Fica	13,000	18,960	45.85
101-171.000-716.000	EMPLOYER'S 401(A)	10,500	14,220	35.43
101-171.000-721.000	PROFESSIONAL DEVELOPMENT	2,500	5,000	100.00
101-171.000-732.000	SUPPLIES	150	300	100.00
101-171.000-802.000	Contracted Services	500	500	
101-171.000-860.000	MILEAGE	1,000	1,500	50.00
101-171.000-955.000	Miscellaneous	500	500	
Totals for dept 171.000 - Supervisor		191,150	268,500	40.47
Dept 191.000 - FINANCE/ACCT				
101-191.000-702.000	Salaries	150,000	140,000	(6.67)
101-191.000-715.000	Employers Fica	12,000	11,000	(8.33)
101-191.000-716.000	EMPLOYER'S 401(A)	7,000	6,000	(14.29)
101-191.000-721.000	PROFESSIONAL DEVELOPMENT	1,150	3,000	160.87
	APT US&C \$199; MMTA DUES \$99; INSTITUTE REG \$379, HOTEL \$350; FALL CONF REG \$400, HOTEL \$650; MFGOA DUE \$145			
101-191.000-732.000	SUPPLIES		200	
101-191.000-860.000	DESKTOP PRINTER			
101-191.000-955.000	MILEAGE	215	350	62.79
	MILEAGE TO SPRING & FALL CONFERENCE			
Totals for dept 191.000 - FINANCE/ACCT	Miscellaneous		1,000	
		170,365	161,550	(5.17)
Dept 209.000 - EMPLOYEE INSURANCES				
101-209.000-710.000	In Lieu Of Health Insurance	45,000	40,000	(11.11)
	FOOTNOTE AMOUNTS:		25,100	
	3 GRANDFATHERED AT 321/PP			
	FOOTNOTE AMOUNTS:		8,000	
	100/PAY PERIOD			
	GL # FOOTNOTE TOTAL:	33,100		
101-209.000-715.000	Employers Fica	3,500	3,100	(11.43)
101-209.000-717.000	LIFE INS	2,200	2,500	13.64
101-209.000-718.000	DISABILITY INS	6,500	7,000	7.69
101-209.000-719.000	WORKER'S COMP INS	25,000	30,000	20.00
101-209.000-720.000	EMPLOYERS HEALTH INSURANCE	280,000	320,000	14.29
	FOOTNOTE AMOUNTS:		305,000	
	PREMIUM			
	FOOTNOTE AMOUNTS:		14,700	
	HSA CONTRIBUTIONS			
	GL # FOOTNOTE TOTAL:	319,700		
101-209.000-720.020	EMPLOYEE HEALTH ASSISTANCE PROGRA	1,000	1,000	
Totals for dept 209.000 - EMPLOYEE INSURANCES		363,200	403,600	11.12
Dept 215.000 - CLERK				
101-215.000-702.000	Salaries	160,000	102,000	(36.25)
	FOOTNOTE AMOUNTS:	160,000	102,000	
	CLERK			
101-215.000-715.000	Employers Fica	13,000	8,000	(38.46)
101-215.000-716.000	EMPLOYER'S 401(A)	10,000	6,500	(35.00)
101-215.000-721.000	PROFESSIONAL DEVELOPMENT	6,300	6,300	
	FOOTNOTE AMOUNTS:		800	
	DUES			
	FOOTNOTE AMOUNTS:		5,500	
	SEMINARS			
	GL # FOOTNOTE TOTAL:	6,300		
101-215.000-732.000	SUPPLIES	1,500	4,500	200.00
	NEW COMPUTER FOR ELIZABETH			
101-215.000-802.000	Contracted Services	10,000	7,000	(30.00)

GL NUMBER	DESCRIPTION	2025 PROJECTED ACTIVITY	2026 REQUESTED BUDGET	2026 REQUESTED % CHANGE
APPROPRIATIONS				
Dept 215.000 - CLERK				
	FOOTNOTE AMOUNTS:	3,000		
	ADD'L ORDINANCES		1,500	
	FOOTNOTE AMOUNTS:		500	
	ANNUAL CODIFICATION		2,000	
	FOOTNOTE AMOUNTS:		500	
	SOLICITOR'S LICENSE BACKGROUND CHECKS			
	FOOTNOTE AMOUNTS:			
	CEMETARY MNGT SYSTEM ANNUAL FEE			
	GL # FOOTNOTE TOTAL:	7,000		
101-215.000-807.000	COMMUNITY PROGRAMS	300	300	
	FOOTNOTE AMOUNTS:		300	
	PASSPORT SUPPLIES			
101-215.000-860.000	MILEAGE	1,800	2,000	11.11
101-215.000-900.000	PRINTING, PUBLISHING, & POSTAGE	1,000	1,000	
101-215.000-955.000	Miscellaneous	2,000	1,000	(50.00)
Totals for dept 215.000 - CLERK		205,900	138,600	(32.69)
Dept 223.000 - AUDIT				
101-223.000-805.000	Auditor Consultant		1,000	
101-223.000-810.000	AUDIT	5,264	5,500	4.48
Totals for dept 223.000 - AUDIT		5,264	6,500	23.48
Dept 247.000 - BOARD OF REVIEW				
101-247.000-702.000	Salaries	2,500	3,000	20.00
101-247.000-715.000	Employers Fica	400	500	25.00
101-247.000-721.000	PROFESSIONAL DEVELOPMENT		400	
101-247.000-955.000	Miscellaneous	208	200	(3.85)
Totals for dept 247.000 - BOARD OF REVIEW		3,108	4,100	31.92
Dept 248.000 - ADMINISTRATION				
101-248.000-702.000	Salaries	25,000	26,000	4.00
101-248.000-715.000	Employers Fica	2,000	2,500	25.00
101-248.000-716.000	EMPLOYER'S 401(A)	100	1,560	1,460.00
101-248.000-721.000-DUESXXXXXX	PROFESSIONAL DEVELOPMENT	15,000	16,000	6.67
101-248.000-732.000	SUPPLIES	9,000	9,000	
101-248.000-802.000	Contracted Services	110,000	120,000	9.09
101-248.000-860.000	MILEAGE		100	
101-248.000-900.000	PRINTING, PUBLISHING, & POSTAGE	8,700	9,000	3.45
101-248.000-955.000	Miscellaneous	1,000	1,000	
Totals for dept 248.000 - ADMINISTRATION		170,800	185,160	8.41
Dept 253.000 - TREASURER				
101-253.000-702.000	Salaries	7,000	7,500	7.14
101-253.000-715.000	Employers Fica	600	600	
101-253.000-721.000	PROFESSIONAL DEVELOPMENT	233	300	28.76
101-253.000-802.000	Contracted Services	2,700	3,000	11.11
101-253.000-900.000	PRINTING, PUBLISHING, & POSTAGE	8,000	9,500	18.75
Totals for dept 253.000 - TREASURER		18,533	20,900	12.77
Dept 257.000 - ASSESSOR				
101-257.000-702.000	Salaries	130,000	146,480	12.68
	FOOTNOTE AMOUNTS:		113,000	
	HEAD ASSESSOR			
	FOOTNOTE AMOUNTS:		33,480	
	ASSISTANT ASSESSOR			
	GL # FOOTNOTE TOTAL:	146,480		
101-257.000-715.000	Employers Fica	10,000	12,210	22.10
101-257.000-716.000	EMPLOYER'S 401(A)	8,000	9,155	14.44
101-257.000-721.000	PROFESSIONAL DEVELOPMENT	8,500	3,000	(64.71)
101-257.000-732.000	SUPPLIES	400	500	25.00
101-257.000-802.000	Contracted Services	30,000	34,500	15.00
101-257.000-860.000	MILEAGE	1,600	1,000	(37.50)
101-257.000-900.000	PRINTING, PUBLISHING, & POSTAGE	7,500	8,000	6.67
101-257.000-955.000	Miscellaneous	100	100	
101-257.000-971.000	CAPITAL OUTLAY	788		(100.00)
Totals for dept 257.000 - ASSESSOR		196,888	214,945	9.17
Dept 262.000 - ELECTIONS				
101-262.000-702.000	Salaries	14,000	166,000	1,085.71
	FOOTNOTE AMOUNTS:		63,000	
	ELECTION COORDINATOR			
	FOOTNOTE AMOUNTS:		70,000	
	ELECTION WORKERS			
	FOOTNOTE AMOUNTS:		33,000	
	EARLY VOTING			
	GL # FOOTNOTE TOTAL:	166,000		

GL NUMBER	DESCRIPTION	2025 PROJECTED ACTIVITY	2026 REQUESTED BUDGET	2026 REQUESTED % CHANGE
APPROPRIATIONS				
Dept 262.000 - ELECTIONS				
101-262.000-715.000	Employers Fica	1,000	13,000	1,200.00
101-262.000-716.000	EMPLOYER'S 401(A)		4,000	
101-262.000-732.000	SUPPLIES	1,500	7,500	400.00
101-262.000-802.000	Contracted Services	15,000	26,000	73.33
101-262.000-860.000	MILEAGE	1,000	2,000	100.00
101-262.000-900.000	PRINTING, PUBLISHING, & POSTAGE	7,500	14,000	86.67
101-262.000-930.000	Maintenance	3,500	3,500	
101-262.000-955.000	Miscellaneous	2,000	1,500	(25.00)
101-262.000-955.262	EARLY VOTING		35,000	
Totals for dept 262.000 - ELECTIONS		45,500	272,500	498.90
Dept 265.000 - BUILDING & GROUNDS				
101-265.000-702.000	Salaries	125,000	131,250	5.00
101-265.000-715.000	Employers Fica	10,000	10,500	5.00
101-265.000-716.000	EMPLOYER'S 401(A)	7,500	8,210	9.47
101-265.000-732.000	SUPPLIES	4,200	4,500	7.14
101-265.000-802.000	Contracted Services	17,000	17,000	
101-265.000-815.000	INSURANCE	15,400	17,000	10.39
101-265.000-863.000	FUEL	6,500	7,000	7.69
101-265.000-926.000	UTILITIES	40,000	40,000	
101-265.000-930.000	Maintenance	33,000	33,000	
101-265.000-955.000	Miscellaneous	1,500	1,500	
Totals for dept 265.000 - BUILDING & GROUNDS		260,100	269,960	3.79
Dept 266.000 - ATTORNEY				
101-266.000-802.000	Contracted Services	50,000	60,000	20.00
101-266.000-802.010	Contracted Services P.C.	3,000	8,000	166.67
101-266.000-802.025	CONTRACTED SERVICES-TAX TRIBUNAL	10,000	20,000	100.00
Totals for dept 266.000 - ATTORNEY		63,000	88,000	39.68
Dept 270.000 - HUMAN RESOURCES				
101-270.000-702.000	Salaries	65,000	68,000	4.62
101-270.000-715.000	Employers Fica	5,000	5,300	6.00
101-270.000-716.000	EMPLOYER'S 401(A)	4,000	4,100	2.50
101-270.000-721.000	PROFESSIONAL DEVELOPMENT	2,500	15,000	500.00
FOOTNOTE AMOUNTS:				
GROUP SEMINARS				
FOOTNOTE AMOUNTS:				
SAFETY SEMINAR-LESLIE				
FOOTNOTE AMOUNTS:				
SHRM-LYDALE				
FOOTNOTE AMOUNTS:				
HR CERT & TEST-LYDALE				
FOOTNOTE AMOUNTS:				
PREP FOR HR CERT & TEST-LYDALE				
GL # FOOTNOTE TOTAL: 15,000				
101-270.000-802.000	Contracted Services	22,000	23,000	4.55
FOOTNOTE AMOUNTS:				
BS&A PAYROLL				
FOOTNOTE AMOUNTS:				
SURVEY MONKEY				
FOOTNOTE AMOUNTS:				
ANDREWS TECHNOLOGY-UKG				
FOOTNOTE AMOUNTS:				
NEOGOV				
FOOTNOTE AMOUNTS:				
NEO GOV JOB POSTING BOOST				
GL # FOOTNOTE TOTAL: 23,000				
101-270.000-955.000	Miscellaneous	100	100	
Totals for dept 270.000 - HUMAN RESOURCES		98,600	115,500	17.14
Dept 301.000 - POLICE OFFICER				
101-301.000-802.000	Contracted Services	750,000	750,000	
Totals for dept 301.000 - POLICE OFFICER		750,000	750,000	
Dept 336.000 - FIRE DEPT				
101-336.000-702.000	Salaries	675,000	705,000	4.44
101-336.000-702.371	SALARIES	78,500	78,500	
101-336.000-715.000	Employers Fica	53,000	55,000	3.77
101-336.000-715.371	EMPLOYERS FICA	6,500	6,500	
101-336.000-716.000	EMPLOYER'S 401(A)	27,000	28,000	3.70
101-336.000-716.371	EMPLOYER'S 401(A)	5,000	5,000	
101-336.000-721.000	PROFESSIONAL DEVELOPMENT	10,500	10,500	
101-336.000-732.000	SUPPLIES	9,400	9,400	
101-336.000-802.000	Contracted Services	37,000	37,000	
101-336.000-807.000	COMMUNITY PROGRAMS	2,000	3,000	50.00

GL NUMBER	DESCRIPTION	2025 PROJECTED ACTIVITY	2026 REQUESTED BUDGET	2026 REQUESTED % CHANGE
APPROPRIATIONS				
Dept 336.000 - FIRE DEPT				
101-336.000-815.000	INSURANCE	35,000	35,000	
101-336.000-836.000	HAZ-MAT RESPONSE	3,500	3,500	
101-336.000-863.000	FUEL	16,400	16,400	
101-336.000-900.000	PRINTING, PUBLISHING, & POSTAGE	150	150	
101-336.000-926.000	UTILITIES	32,000	35,000	9.38
101-336.000-930.000	Maintenance	20,500	20,500	
101-336.000-935.000	Truck Maintenance	48,000	48,000	
101-336.000-955.000	Miscellaneous	250	1,500	500.00
101-336.000-972.000	EQUIPMENT REPLACEMENT	12,000	7,000	(41.67)
Totals for dept 336.000 - FIRE DEPT		1,071,700	1,104,950	3.10
Dept 445.000 - DRAIN AT LARGE				
101-445.000-930.000	Maintenance	59,603	59,271	(0.56)
Totals for dept 445.000 - DRAIN AT LARGE		59,603	59,271	(0.56)
Dept 446.000 - ROADS				
101-446.000-861.000	Dust Control	40,000	40,000	
101-446.000-995.000	TRANSFER OUT		50,000	
Totals for dept 446.000 - ROADS		40,000	90,000	125.00
Dept 448.000 - STREET LIGHTS				
101-448.000-920.000	Electricity	130,000	160,000	23.08
101-448.000-920.002	Henry St/Town Center Electricity	1,100	1,400	27.27
Totals for dept 448.000 - STREET LIGHTS		131,100	161,400	23.11
Dept 449.000 - HIGHWAY-M45				
101-449.000-702.000	Salaries	124,000	131,250	5.85
101-449.000-715.000	Employers Fica	10,000	10,500	5.00
101-449.000-716.000	EMPLOYER'S 401(A)	7,000	7,300	4.29
101-449.000-732.000	SUPPLIES	1,500	1,500	
101-449.000-802.000	Contracted Services	4,000	4,000	
101-449.000-815.000	INSURANCE	1,857	2,200	18.47
101-449.000-863.000	FUEL	3,000	3,000	
101-449.000-926.000	UTILITIES	88,000	90,000	2.27
101-449.000-930.000	Maintenance	25,000	25,000	
101-449.000-955.000	Miscellaneous	1,000	1,000	
Totals for dept 449.000 - HIGHWAY-M45		265,357	275,750	3.92
Dept 567.000 - CEMETERY				
101-567.000-702.000	Salaries	45,000	51,000	13.33
101-567.000-715.000	Employers Fica	3,600	4,200	16.67
101-567.000-716.000	EMPLOYER'S 401(A)	2,500	2,500	
101-567.000-732.000	SUPPLIES	400	400	
101-567.000-802.000	Contracted Services	2,300	2,300	
101-567.000-815.000	INSURANCE	700	800	14.29
101-567.000-863.000	FUEL	2,500	2,500	
101-567.000-926.000	UTILITIES	475	500	5.26
101-567.000-930.000	Maintenance	1,800	7,000	288.89
101-567.000-955.000	Miscellaneous	100	100	
Totals for dept 567.000 - CEMETERY		59,375	71,300	20.08
Dept 672.000 - LIFELONG LEARNERS				
101-672.000-702.000	Salaries	24,000	25,000	4.17
101-672.000-715.000	Employers Fica	2,000	2,000	
101-672.000-716.000	EMPLOYER'S 401(A)	1,500	1,500	
101-672.000-721.000	PROFESSIONAL DEVELOPMENT	400	400	
101-672.000-732.000	SUPPLIES	2,000	2,000	
101-672.000-802.000	Contracted Services	18,000	18,000	
101-672.000-860.000	MILEAGE	150	300	100.00
101-672.000-900.000	PRINTING, PUBLISHING, & POSTAGE	100	100	
101-672.000-955.000	Miscellaneous	100	100	
Totals for dept 672.000 - LIFELONG LEARNERS		48,250	49,400	2.38
Dept 701.000 - PLANNING & ZONING				
101-701.000-702.000	Salaries	10,000	12,000	20.00
101-701.000-715.000	Employers Fica	1,000	1,500	50.00
101-701.000-721.000	PROFESSIONAL DEVELOPMENT	600	600	
101-701.000-802.000	Contracted Services	50,000	85,000	70.00
101-701.000-900.000	PRINTING, PUBLISHING, & POSTAGE	3,000	10,000	233.33
Totals for dept 701.000 - PLANNING & ZONING		64,600	109,100	68.89
Dept 751.000 - RECREATION AND PARKS				
101-751.000-702.000	Salaries	64,000	68,000	6.25
101-751.000-715.000	Employers Fica	5,200	5,500	5.77
101-751.000-716.000	EMPLOYER'S 401(A)	2,100	2,220	5.71
101-751.000-732.000	SUPPLIES	2,500	3,000	20.00

GL NUMBER	DESCRIPTION	2025 PROJECTED ACTIVITY	2026 REQUESTED BUDGET	2026 REQUESTED % CHANGE
APPROPRIATIONS				
Dept 751.000 - RECREATION AND PARKS				
101-751.000-802.000	Contracted Services	4,000	4,000	
101-751.000-815.000	INSURANCE	1,829	2,500	36.69
101-751.000-863.000	FUEL	4,800	5,000	4.17
101-751.000-926.000	UTILITIES	13,000	13,000	
101-751.000-930.000	Maintenance	12,000	9,000	(25.00)
Totals for dept 751.000 - RECREATION AND PARKS		109,429	112,220	2.55
Dept 753.000 - COMMUNITY PROMOTIONS				
101-753.000-702.000	Salaries	24,000	25,000	4.17
101-753.000-715.000	Employers Fica	2,000	2,000	
101-753.000-716.000	EMPLOYER'S 401(A)	1,500	1,500	
101-753.000-807.000	COMMUNITY PROGRAMS	50,000	89,000	78.00
FOOTNOTE AMOUNTS:				
INDEPENDENCE DAY FIREWORKS ?				
FOOTNOTE AMOUNTS:				
INDEPENDENCE DAY ACTIVITIES				
FOOTNOTE AMOUNTS:				
CONCERTS IN THE PARK				
FOOTNOTE AMOUNTS:				
VETERANS DAY BREAKFAST				
FOOTNOTE AMOUNTS:				
ADDITIONAL CONCERT IN PARK - DDA				
GL # FOOTNOTE TOTAL:				
101-753.000-860.000	MILEAGE	100	100	
101-753.000-900.000	PRINTING, PUBLISHING, & POSTAGE	500	500	
Totals for dept 753.000 - COMMUNITY PROMOTIONS		78,100	118,100	51.22
Dept 790.000 - LIBRARY				
101-790.000-702.000	Salaries	310,000	361,000	16.45
101-790.000-715.000	Employers Fica	25,000	27,000	8.00
101-790.000-716.000	EMPLOYER'S 401(A)	12,500	14,000	12.00
101-790.000-721.000	PROFESSIONAL DEVELOPMENT	4,600	6,000	30.43
101-790.000-732.000	SUPPLIES	55,000	58,000	5.45
101-790.000-802.000	Contracted Services	90,000	96,000	6.67
101-790.000-807.000	COMMUNITY PROGRAMS	18,000	21,500	19.44
101-790.000-815.000	INSURANCE	8,000	10,000	25.00
101-790.000-860.000	MILEAGE	1,100	1,150	4.55
101-790.000-900.000	PRINTING, PUBLISHING, & POSTAGE	80	100	25.00
101-790.000-926.000	UTILITIES	19,000	23,000	21.05
101-790.000-930.000	Maintenance	7,500	8,000	6.67
101-790.000-955.000	Miscellaneous	800	1,000	25.00
101-790.000-995.000	TRANSFER OUT	15,000	15,000	
Totals for dept 790.000 - LIBRARY		566,580	641,750	13.27
Dept 999.000 - TRANSFER OUT				
101-999.000-995.000	TRANSFER OUT	500,000	1,000,000	100.00
TRANSFER TO CAP				
Totals for dept 999.000 - TRANSFER OUT		500,000	1,000,000	100.00
TOTAL APPROPRIATIONS				
NET OF REVENUES/APPROPRIATIONS - FUND 101		1,159,910	(30,367)	(102.62)
BEGINNING FUND BALANCE		7,711,518	8,871,428	15.04
ENDING FUND BALANCE		8,871,428	8,841,061	(0.34)

GL NUMBER	DESCRIPTION	2025 PROJECTED ACTIVITY	2026 REQUESTED BUDGET	2026 REQUESTED % CHANGE
ESTIMATED REVENUES				
Dept 000.000 - REVENUE				
249-000.000-480.000	BUILDING PERMITS	275,000	250,000	(9.09)
249-000.000-481.000	Electrical Permits	55,000	50,000	(9.09)
249-000.000-482.000	PLUMBING PERMITS	45,000	40,909	(9.09)
249-000.000-483.000	Mechanical Permits	55,000	50,000	(9.09)
Totals for dept 000.000 - REVENUE		430,000	390,909	(9.09)
TOTAL ESTIMATED REVENUES		430,000	390,909	(9.09)

GL NUMBER	DESCRIPTION	2025 PROJECTED ACTIVITY	2026 REQUESTED BUDGET	2026 REQUESTED % CHANGE
APPROPRIATIONS				
Dept 223.000 - AUDIT				
249-223.000-810.000	AUDIT	329	350	6.38
Totals for dept 223.000 - AUDIT		329	350	6.38
Dept 248.000 - ADMINISTRATION				
249-248.000-801.000	Administration	14,835	15,923	7.33
Totals for dept 248.000 - ADMINISTRATION		14,835	15,923	7.33
Dept 371.000 - INSPECTION DEPARTMENT				
249-371.000-802.000	Contracted Services	387,000	351,818	(9.09)
Totals for dept 371.000 - INSPECTION DEPARTMENT		387,000	351,818	(9.09)
TOTAL APPROPRIATIONS				
NET OF REVENUES/APPROPRIATIONS - FUND 249		402,164	368,091	(8.47)
BEGINNING FUND BALANCE		27,836	22,818	(18.03)
ENDING FUND BALANCE		82,281	110,117	33.83
		110,117	132,935	20.72

GL NUMBER	DESCRIPTION	2025 PROJECTED ACTIVITY	2026 REQUESTED BUDGET	2026 REQUESTED % CHANGE
ESTIMATED REVENUES				
Dept 000.000 - REVENUE				
253-000.000-665.000	Interest	4,000	4,000	
253-000.000-699.000	Transfer In	15,000	15,000	
Totals for dept 000.000 - REVENUE		19,000	19,000	
TOTAL ESTIMATED REVENUES		19,000	19,000	
NET OF REVENUES/APPROPRIATIONS - FUND 253		19,000	19,000	
BEGINNING FUND BALANCE		120,087	139,087	15.82
ENDING FUND BALANCE		139,087	158,087	13.66

GL NUMBER	DESCRIPTION	2025 PROJECTED ACTIVITY	2026 REQUESTED BUDGET	2026 REQUESTED % CHANGE
ESTIMATED REVENUES				
Dept 000.000 - REVENUE				
254-000.000-643.000	GRAVE SITES	11,500	11,000	(4.35)
254-000.000-665.000	Interest	3,850	3,850	
254-000.000-670.000	PROPERTY RENTAL	150	150	
Totals for dept 000.000 - REVENUE		15,500	15,000	(3.23)
TOTAL ESTIMATED REVENUES		15,500	15,000	(3.23)

GL NUMBER	DESCRIPTION	2025 PROJECTED ACTIVITY	2026 REQUESTED BUDGET	2026 REQUESTED % CHANGE
APPROPRIATIONS				
Dept 223.000 - AUDIT				
254-223.000-810.000	AUDIT	165	200	21.21
Totals for dept 223.000 - AUDIT		165	200	21.21
TOTAL APPROPRIATIONS		165	200	21.21
NET OF REVENUES/APPROPRIATIONS - FUND 254		15,335	14,800	(3.49)
BEGINNING FUND BALANCE		142,076	157,411	10.79
ENDING FUND BALANCE		157,411	172,211	9.40

GL NUMBER	DESCRIPTION	2025 PROJECTED ACTIVITY	2026 REQUESTED BUDGET	2026 REQUESTED % CHANGE
ESTIMATED REVENUES				
Dept 248.000 - ADMINISTRATION				
270-248.000-665.000	Interest	60	50	(16.67)
Totals for dept 248.000 - ADMINISTRATION		60	50	(16.67)
TOTAL ESTIMATED REVENUES		60	50	(16.67)

GL NUMBER	DESCRIPTION	2025 PROJECTED ACTIVITY	2026 REQUESTED BUDGET	2026 REQUESTED % CHANGE
APPROPRIATIONS				
Dept 248.000 - ADMINISTRATION				
270-248.000-955.000	Miscellaneous	80		(100.00)
Totals for dept 248.000 - ADMINISTRATION		80		(100.00)
TOTAL APPROPRIATIONS		80		(100.00)
NET OF REVENUES/APPROPRIATIONS - FUND 270		(20)	50	(350.00)
BEGINNING FUND BALANCE		6,399	6,379	(0.31)
ENDING FUND BALANCE		6,379	6,429	0.78

GL NUMBER	DESCRIPTION	2025 PROJECTED ACTIVITY	2026 REQUESTED BUDGET	2026 REQUESTED % CHANGE
ESTIMATED REVENUES				
Dept 000.000 - REVENUE				
285-000.000-665.000	Interest	42,610		(100.00)
Totals for dept 000.000 - REVENUE		42,610		(100.00)
TOTAL ESTIMATED REVENUES		42,610		(100.00)
NET OF REVENUES/APPROPRIATIONS - FUND 285		42,610		(100.00)
BEGINNING FUND BALANCE		121,704	164,314	35.01
ENDING FUND BALANCE		164,314	164,314	

GL NUMBER	DESCRIPTION	2025 PROJECTED ACTIVITY	2026 REQUESTED BUDGET	2026 REQUESTED % CHANGE
ESTIMATED REVENUES				
Dept 000.000 - REVENUE				
404-000.000-665.000	Interest	54,500	50,000	(8.26)
404-000.000-699.000	TRANSFER IN-GF	500,000	1,000,000	100.00
	TRANSFER FROM GF			
Totals for dept 000.000 - REVENUE		554,500	1,050,000	89.36
TOTAL ESTIMATED REVENUES				
		554,500	1,050,000	89.36

GL NUMBER	DESCRIPTION	2025 PROJECTED ACTIVITY	2026 REQUESTED BUDGET	2026 REQUESTED % CHANGE
APPROPRIATIONS				
Dept 215.000 - CLERK 404-215.000-971.000	CAPITAL OUTLAY CEMETERY MNGT SOFTWARE		35,000	
Totals for dept 215.000 - CLERK			35,000	
Dept 262.000 - ELECTIONS 404-262.000-971.000	CAPITAL OUTLAY 10-11 NEW VOTING MACHINES		165,000	
Totals for dept 262.000 - ELECTIONS			165,000	
Dept 265.000 - BUILDING & GROUNDS 404-265.000-971.000	CAPITAL OUTLAY SNOW REMOVAL EQUIPMENT	80,000	80,000	
Totals for dept 265.000 - BUILDING & GROUNDS		80,000	80,000	
Dept 270.000 - HUMAN RESOURCES 404-270.000-802.000	Contracted Services	15,000		(100.00)
Totals for dept 270.000 - HUMAN RESOURCES		15,000		(100.00)
Dept 336.000 - FIRE DEPT 404-336.000-971.000	CAPITAL OUTLAY REPLACE CURRENT 180 TRUCK	100,000	100,000	
Totals for dept 336.000 - FIRE DEPT		100,000	100,000	
Dept 790.000 - LIBRARY 404-790.000-971.000	CAPITAL OUTLAY NEW FLOORING IN ROON ROOM NEW OFFICE CHAIRS NEW BIBLIOTECA SELF-CHECK OUT NEW TABLES IN ROON ROOM	50,000	55,000	10.00
Totals for dept 790.000 - LIBRARY		50,000	55,000	10.00
Dept 971.000 - CAPITAL OUTLAY 404-971.000-971.000	CAPITAL OUTLAY MECHANICAL FAILURES/COST OVER-RUNS	40,000	60,000	50.00
Totals for dept 971.000 - CAPITAL OUTLAY		40,000	60,000	50.00
TOTAL APPROPRIATIONS				
NET OF REVENUES/APPROPRIATIONS - FUND 404		285,000	495,000	73.68
BEGINNING FUND BALANCE		269,500	555,000	105.94
ENDING FUND BALANCE		1,620,859	1,890,359	16.63
		1,890,359	2,445,359	29.36

GL NUMBER	DESCRIPTION	2025 PROJECTED ACTIVITY	2026 REQUESTED BUDGET	2026 REQUESTED % CHANGE
ESTIMATED REVENUES				
Dept 000.000 - REVENUE				
494-000.000-402.000	REAL PROPERTY TAXES	2,301,283	2,455,310	6.69
494-000.000-410.000	PERSONAL PROPERTY TAXES	67,000	73,000	8.96
494-000.000-569.000	STATE GRANTS OTHER	4,801	4,800	(0.02)
494-000.000-665.000	Interest	160,000	150,000	(6.25)
494-000.000-678.000	PPT LOSS REIMB	93,000	90,000	(3.23)
Totals for dept 000.000 - REVENUE		2,626,084	2,773,110	5.60
TOTAL ESTIMATED REVENUES		2,626,084	2,773,110	5.60

GL NUMBER	DESCRIPTION	2025 PROJECTED ACTIVITY	2026 REQUESTED BUDGET	2026 REQUESTED % CHANGE
APPROPRIATIONS				
Dept 223.000 - AUDIT				
494-223.000-810.000	AUDIT	2,632	3,000	13.98
Totals for dept 223.000 - AUDIT		2,632	3,000	13.98
Dept 248.000 - ADMINISTRATION				
494-248.000-801.000	Administration	22,157	57,775	160.75
494-248.000-802.000	Contracted Services	6,000	6,000	
2/3 LAKESHORE ADVANTAGE				
494-248.000-955.000	Miscellaneous	50	100	100.00
494-248.000-971.044	GENERAL MARKETING	125,000	255,000	104.00
FOOTNOTE AMOUNTS:				
CHRISTMAS LIGHTS/DECORATIONS				
FOOTNOTE AMOUNTS:				
CHAMBER AGREEMENT				
FOOTNOTE AMOUNTS:				
CONCERTS IN THE PARK				
FOOTNOTE AMOUNTS:				
BANNERS AT 48TH & 68TH				
GL # FOOTNOTE TOTAL: 255,000				
494-248.000-971.046	PROPERTY ENHANCEMENT PROGRAM	40,000	60,000	50.00
494-248.000-971.060	Property Purchased	362,000	100,000	(72.38)
POST--PURCHASE UPDATES TO PROPERTY				
494-248.000-995.000	TRANSFER OUT		1,000,000	
FOOTNOTE AMOUNTS:				
56TH AVE LIFT STATION CONTRIBUTION				
Totals for dept 248.000 - ADMINISTRATION		555,207	1,478,875	166.36
Dept 266.000 - ATTORNEY				
494-266.000-802.000	Contracted Services	7,500	1,000	(86.67)
Totals for dept 266.000 - ATTORNEY		7,500	1,000	(86.67)
Dept 446.000 - ROADS				
494-446.000-802.000	Contracted Services	10,000		(100.00)
494-446.000-971.065	ROAD MAINTENANCE	238,000	295,000	23.95
FOOTNOTE AMOUNTS:				
ROAD RESURFACING				
FOOTNOTE AMOUNTS:				
LEPRINO TURN LANE				
FOOTNOTE AMOUNTS:				
HENRY ST				
GL # FOOTNOTE TOTAL: 238,000				
FOOTNOTE AMOUNTS:				
Totals for dept 446.000 - ROADS		248,000	295,000	18.95
Dept 901.000 - CONSTRUCTION				
494-901.000-971.038	PARK IMPROVEMENT	10,000	700,000	6,900.00
494-901.000-971.160	INFRASTRUCTURE COSTS	116,845		(100.00)
494-901.000-976.000	Sidewalks	7,000	490,000	6,900.00
FOOTNOTE AMOUNTS:				
AVERY/SCOTT				
FOOTNOTE AMOUNTS:				
JOAL				
GL # FOOTNOTE TOTAL: 490,000				
Totals for dept 901.000 - CONSTRUCTION		133,845	1,190,000	789.09
TOTAL APPROPRIATIONS				
NET OF REVENUES/APPROPRIATIONS - FUND 494				
BEGINNING FUND BALANCE				
ENDING FUND BALANCE				
		1,678,900	(194,765)	(111.60)
		4,480,652	6,159,552	37.47
		6,159,552	5,964,787	(3.16)

GL NUMBER	DESCRIPTION	2025 PROJECTED ACTIVITY	2026 REQUESTED BUDGET	2026 REQUESTED % CHANGE
ESTIMATED REVENUES				
Dept 248.000 - ADMINISTRATION				
592-248.000-613.000	MISC INCOME	1,500		(100.00)
592-248.000-631.000	FINANCE AGREEMENT FEE	90	90	
592-248.000-632.000	CONNECTION FEES-WATER	184,730	237,510	28.57
592-248.000-632.010	CONNECTIONS FINANCE-WATER	13,000	10,000	(23.08)
592-248.000-633.000	CONNECTION FEES-SEWER	348,250	447,750	28.57
592-248.000-633.010	CONNECTIONS FINANCE-SEWER	17,500	15,000	(14.29)
592-248.000-647.000	Penalties	60,000	50,000	(16.67)
592-248.000-660.000	BANK DENIAL FEE	500	500	
592-248.000-665.000	Interest	300,000	250,000	(16.67)
592-248.000-665.010	Interest On Assessments	7,000	7,000	
Totals for dept 248.000 - ADMINISTRATION		932,570	1,017,850	9.14
Dept 536.000 - WATER				
592-536.000-613.000	MISC INCOME	4,000	1,000	(75.00)
592-536.000-619.000	INSPECTIONS	4,000	2,000	(50.00)
592-536.000-620.000	WATER METER CHARGES	70,166	60,000	(14.49)
592-536.000-630.000	WATER HYDRANT USAGE	3,800	2,000	(47.37)
592-536.000-646.000	Utility Charges	3,200,444	3,244,800	1.39
592-536.000-667.020	ROBINSON TWP HYDRANT RENT	450	450	
592-536.000-667.050	Rental-Water Tank-Omnipoint	15,500	15,500	
592-536.000-693.000	SALE OF ASSETS	9,000		(100.00)
Totals for dept 536.000 - WATER		3,307,360	3,325,750	0.56
Dept 537.000 - SEWER				
592-537.000-582.000	CONTRIBUTION-DDA		1,000,000	
592-537.000-585.000-WWTPPHASE2	CONTRIBUTION-WWTP PHASE 2	8,000,000	1,400,000	(82.50)
592-537.000-613.000	MISC INCOME	13,000	1,000	(92.31)
592-537.000-619.000	INSPECTIONS	3,500	1,000	(71.43)
592-537.000-646.000	Utility Charges	4,102,713	4,512,984	10.00
592-537.000-646.010	Sewer Charges - Lepriño	103,866	108,021	4.00
592-537.000-693.000	SALE OF ASSETS	9,000		(100.00)
Totals for dept 537.000 - SEWER		12,232,079	7,023,005	(42.59)
TOTAL ESTIMATED REVENUES		16,472,009	11,366,605	(30.99)

GL NUMBER	DESCRIPTION	2025 PROJECTED ACTIVITY	2026 REQUESTED BUDGET	2026 REQUESTED % CHANGE
APPROPRIATIONS				
Dept 248.000 - ADMINISTRATION				
592-248.000-732.000	SUPPLIES	2,000	6,000	200.00
592-248.000-801.000	Administration Reimbursed	141,903	149,656	5.46
592-248.000-802.000	Contracted Services	70,000	76,450	9.21
592-248.000-808.030	COUNTY CONN. REGIS. FEE	90	90	
592-248.000-810.000	AUDIT	10,403	12,000	15.35
592-248.000-860.000	MILEAGE		100	
592-248.000-900.000	PRINTING, PUBLISHING, & POSTAGE	24,000	24,000	
592-248.000-955.000	Miscellaneous	7,500	1,000	(86.67)
Totals for dept 248.000 - ADMINISTRATION		255,896	269,296	5.24
Dept 536.000 - WATER				
592-536.000-702.000	Salaries	467,945	481,262	2.85
592-536.000-710.000	In Lieu Of Health Insurance	3,900	3,900	
	FOOTNOTE AMOUNTS:		3,900	
592-536.000-715.000	50/PAY PERIOD			
592-536.000-716.000	Employers Fica	32,000	35,000	9.38
592-536.000-717.000	EMPLOYER'S 401(A)	25,000	27,000	8.00
592-536.000-718.000	LIFE INS	550	550	
592-536.000-719.000	DISABILITY INS	2,000	2,369	18.45
592-536.000-720.000	WORKER'S COMP INS	10,000	10,000	
	EMPLOYERS HEALTH INSURANCE	90,000	107,000	18.89
	FOOTNOTE AMOUNTS:		102,000	
	PREMIUM		5,000	
	FOOTNOTE AMOUNTS:			
	HSA CONTRIBUTIONS			
	GL # FOOTNOTE TOTAL:		107,000	
592-536.000-721.000	PROFESSIONAL DEVELOPMENT	12,000	15,000	25.00
592-536.000-732.000	SUPPLIES	178,750	179,250	0.28
	FOOTNOTE AMOUNTS:		250,000	
592-536.000-733.000	EXTRA METERS FOR RETROFITTING			
592-536.000-802.000	WATER COST	1,415,340	1,528,567	8.00
592-536.000-803.000	Contracted Services	32,000	40,000	25.00
	Professional Services	90,000	134,000	48.89
	FOOTNOTE AMOUNTS:		9,000	
	RATE PROJECTION			
	FOOTNOTE AMOUNTS:		25,000	
	GIS WORK			
	GL # FOOTNOTE TOTAL:		34,000	
592-536.000-808.000	Public Water System Fee	5,658	8,000	41.39
592-536.000-815.000	INSURANCE	36,000	36,500	1.39
592-536.000-860.000	MILEAGE	200	200	
592-536.000-863.000	FUEL	6,000	8,500	41.67
592-536.000-926.000	UTILITIES	85,500	100,000	16.96
592-536.000-930.000	MAINTENANCE	100,000	110,000	10.00
592-536.000-935.000	Truck Maintenance	6,500	6,500	
592-536.000-955.000	Miscellaneous	8,000	8,000	
592-536.000-971.000	CAPITAL OUTLAY		5,020,000	
	FOOTNOTE AMOUNTS:		20,000	
	COMPACT WHEEL LOADER			
	FOOTNOTE AMOUNTS:		4,700,000	
	60TH NORTH WATERMAIN & PRV BUILDING			
	FOOTNOTE AMOUNTS:		400,000	
	PIERCE/56TH WATERMAIN			
	GL # FOOTNOTE TOTAL:		5,120,000	
592-536.000-971.000-NORTHSOUTH	CAPITAL OUTLAY	275,000		(100.00)
592-536.000-972.000	EQUIPMENT REPLACEMENT	5,000	5,000	
Totals for dept 536.000 - WATER		2,887,343	7,866,598	172.45
Dept 537.000 - SEWER				
592-537.000-702.000	Salaries	498,054	512,357	2.87
592-537.000-710.000	In Lieu Of Health Insurance	3,900	3,900	
	FOOTNOTE AMOUNTS:		3,900	
592-537.000-715.000	50/PAY PERIOD			
592-537.000-716.000	Employers Fica	38,000	40,000	5.26
592-537.000-717.000	EMPLOYER'S 401(A)	28,000	31,000	10.71
592-537.000-718.000	LIFE INS	550	550	
592-537.000-719.000	DISABILITY INS	2,000	2,369	18.45
592-537.000-720.000	WORKER'S COMP INS	10,000	10,000	
	EMPLOYERS HEALTH INSURANCE	90,000	107,000	18.89
	FOOTNOTE AMOUNTS:		102,000	
	PREMIUMS		5,000	
	FOOTNOTE AMOUNTS:			
	HSA CONTRIBUTIONS			
	GL # FOOTNOTE TOTAL:		107,000	
592-537.000-721.000	PROFESSIONAL DEVELOPMENT	13,000	16,500	26.92
592-537.000-732.000	SUPPLIES	248,250	123,000	(50.45)

GL NUMBER	DESCRIPTION	2025 PROJECTED ACTIVITY	2026 REQUESTED BUDGET	2026 REQUESTED % CHANGE
APPROPRIATIONS				
Dept 537.000 - SEWER				
592-537.000-802.000	Contracted Services	40,000	55,000	37.50
592-537.000-803.000	Professional Services	90,000	134,000	48.89
	FOOTNOTE AMOUNTS:	9,000		
	RATE PROJECTION		25,000	
	FOOTNOTE AMOUNTS:			
	GIS WORK			
	GL # FOOTNOTE TOTAL:	34,000		
592-537.000-809.010	NPDES Discharge Permit & Expenses	6,265	7,500	19.71
592-537.000-815.000	INSURANCE	35,000	36,000	2.86
592-537.000-860.000	MILEAGE	200	200	
592-537.000-863.000	FUEL	6,000	8,500	41.67
592-537.000-926.000	UTILITIES	158,050	190,500	20.53
592-537.000-930.000	MAINTENANCE	570,000	393,000	(31.05)
	FOOTNOTE AMOUNTS:	200,000		
	REPAIR EDGEWATER			
592-537.000-935.000	Truck Maintenance	6,500	6,500	
592-537.000-955.000	Miscellaneous	2,000	2,000	
592-537.000-971.000	CAPITAL OUTLAY	285,000	6,410,000	2,149.12
	FOOTNOTE AMOUNTS:	90,000		
	COMPACT WHEEL LOADER			
	FOOTNOTE AMOUNTS:	3,350,000		
	56TH ST LIFT STATION			
	FOOTNOTE AMOUNTS:	2,500,000		
	56TH ST LIFT STATION PHASE 2			
	FOOTNOTE AMOUNTS:	450,000		
	GVSU TRUNK LINE			
	FOOTNOTE AMOUNTS:	20,000		
	SCISSOR LIFT			
	GL # FOOTNOTE TOTAL:	6,410,000		
592-537.000-972.000	EQUIPMENT REPLACEMENT	5,000	5,000	
592-537.000-995.000	TRANSFER OUT	8,000,000	1,400,000	(82.50)
Totals for dept 537.000 - SEWER		10,135,769	9,494,876	(6.32)
Dept 906.000 - DEBT				
592-906.000-991.000	Principal Paid	510,000	525,000	2.94
592-906.000-991.010	PRINCIPAL PAID-SRF		987,500	
592-906.000-993.000	INTEREST PAID	110,000	100,000	(9.09)
592-906.000-993.010	INTEREST PAID-SRF	650,000	867,690	33.49
592-906.000-994.000	AGENT FEES	2,200	5,000	127.27
Totals for dept 906.000 - DEBT		1,272,200	2,485,190	95.35
TOTAL APPROPRIATIONS				
NET OF REVENUES/APPROPRIATIONS - FUND 592		14,551,208	20,115,960	38.24
		1,920,801	(8,749,355)	(555.51)
BEGINNING FUND BALANCE		53,064,699	54,985,500	3.62
ENDING FUND BALANCE		54,985,500	46,236,145	(15.91)

GL NUMBER	DESCRIPTION	2025 PROJECTED ACTIVITY	2026 REQUESTED BUDGET	2026 REQUESTED % CHANGE
ESTIMATED REVENUES				
Dept 000.000 - REVENUE				
811-000.000-452.000	SPECIAL ASSESS-ROADS	25,000	23,000	(8.00)
811-000.000-665.000	Interest	18,000	15,000	(16.67)
811-000.000-665.010	Interest On Assessments	200	200	
811-000.000-699.000	Transfer In	50,000		
Totals for dept 000.000 - REVENUE		43,200	88,200	104.17
TOTAL ESTIMATED REVENUES		43,200	88,200	104.17

GL NUMBER	DESCRIPTION	2025 PROJECTED ACTIVITY	2026 REQUESTED BUDGET	2026 REQUESTED % CHANGE
APPROPRIATIONS				
Dept 223.000 - AUDIT 811-223.000-810.000	AUDIT	658	1,000	51.98
Totals for dept 223.000 - AUDIT		658	1,000	51.98
Dept 248.000 - ADMINISTRATION 811-248.000-801.000	Administration	168	33	(80.36)
Totals for dept 248.000 - ADMINISTRATION		168	33	(80.36)
Dept 446.000 - ROADS 811-446.000-802.000	ROAD-CONTRACTED SERVICES	15,375		(100.00)
Totals for dept 446.000 - ROADS		15,375		(100.00)
TOTAL APPROPRIATIONS				
NET OF REVENUES/APPROPRIATIONS - FUND 811		16,201	1,033	(93.62)
BEGINNING FUND BALANCE		26,999	87,167	222.85
ENDING FUND BALANCE		595,874	622,873	4.53
ESTIMATED REVENUES - ALL FUNDS		622,873	710,040	13.99
APPROPRIATIONS - ALL FUNDS		26,936,487	22,405,923	102.62
NET OF REVENUES/APPROPRIATIONS - ALL FUNDS		21,775,616	30,681,575	(102.62)
BEGINNING FUND BALANCE - ALL FUNDS		5,160,871	(8,275,652)	
ENDING FUND BALANCE - ALL FUNDS		67,946,150	73,107,021	7.60
		73,107,021	64,831,369	(11.32)