2027 BUDGET

Charter Township of Meridian



Meridian Township

5151 Marsh Road
Okemos, MI 48864
517.853.4000

meridian.mi.us

RECOMMENDED BUDGET

For The
Fiscal Year Ending December 31, 2027

Presented to
Meridian Township Board

Scott Hendrickson, Supervisor
Angela Demas, Clerk
Linda Burghardt, Treasurer
Kathy Ann Sundland, Trustee
Marna Wilson, Trustee
Nickolas Lentz, Trustee
Peter Trezise, Trustee

By
Timothy H. Dempsey, Township Manager
Bernadette Blonde, Finance Director

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Meridian Township
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Township Board:

Scott Hendrickson
Township Supervisor

Angela Demas
Township Clerk

Linda Burghardt
Township Treasurer

Nickolas Lentz
Township Trustee

Kathy Ann Sundland
Township Trustee

Peter Trezise
Township Trustee

Marna Wilson
Township Trustee

Timothy Dempsey
Township Manager

August 28, 2026

Supervisor Scott Hendrickson
Clerk Angela Demas
Treasurer Linda Burghardt
Trustee Nickolas Lentz
Trustee Kathy Ann Sundland
Trustee Peter Trezise
Trustee Marna Wilson

The Meridian Township Leadership Team is pleased to present you with the recommended 2027 Meridian Township Operating Budget totaling $68,749,849. The budget is submitted in compliance with the Uniform Budgeting and Accounting Act, Act 2 of 1968, as amended, and the Charter Township Act of 1952, as amended. Staff will provide an overview of the budget document at your September 1 meeting. We will also provide a review of the five-year financial forecast during that meeting. Additional discussion and a public hearing will take place at the September 15 meeting. Approval is tentatively scheduled for the first meeting in October but subject to Board discretion.

INTRODUCTION

Meridian Township has a history of strong financial stewardship. While demands on the Township's budgets always exceed resources, this budget maintains existing service delivery with strategic investments in critical assets. Key investments include:

- **Maintaining staffing across departments**. While police and fire personnel retention and recruitment were a focus in recent years, the Township has been able to maintain the workforce necessary to provide critical services across all departments in the organization.
- **Improving local roads**. The Local Road Program (LRP) continues to make progress with five to seven miles of reconstructed local roads each year and subsequent improvement in the Township's PASER rating.
- **Enhancing parks, pathways, and preserves**. Utilizing external funding sources and dedicated millages has allowed for strategic investments in the Township's prized park, recreational, pathway, and preserve assets.
- **Reducing pension liability**. Substantial investments in recent years have reduced the Township's unfunded liabilities. The 2025 Actuarial Analysis calculated the combined Michigan Employees Retirement System funds at 80% funded, up from 58% a decade ago.

The Township's ability to deliver quality services is largely due to strong financial stewardship. While the Township continues to face ongoing cost pressures, staff have worked hard to develop a balanced 2027 Budget for the Board's consideration.

Like the 2026 Budget, the proposed 2027 Budget places less emphasis on large capital improvements and focuses on maintaining staffing while recalibrating to a new baseline. Existing commitments will be maintained while limiting new capital items. The proposed 2027 Budget is focused on only the most critical needs.

2026 YEAR IN REVIEW TO-DATE

The first eight months of 2026 have been busy for the Township. There are many notable accomplishments.

- Secured a $11.3 million federal BUILD grant for the reconstruction of Okemos Road from the Grand River project limits to the Okemos Road bridge projects limits. This project will be designed in 2027 with construction in 2028 and 2029.
- Nearing completion on the 2026 Local Roads Program, including 7.5 miles of repaved roads including the Forest Hills, Navaho Ridge/Shaer Heights, White Oaks Estates/Ashbury Commons, Shoals, Cornell Woods/Whispering Oaks, Woodhill, and Nemoke Trail neighborhoods, and the entire stretch of Hulett Road. Preventative maintenance is underway on another 20 miles of roads throughout the Township.
- Held a Special Election in May with three days of early voting and 8,953 ballots cast, and a Primary Election in August with nine days of early voting and 15,745 ballots cast.
- Approved an amended Settlement Agreement with The Eyde Company to allow for the development of the Authentix apartment complex along Central Park Drive.
- The Haslett Village Square project has started with two multi-family buildings under construction and the remaining commercial building being rehabilitated.
- Finished completion of the American House pathway extension/connector.
- Installed five new advanced metering infrastructure (AMI) collectors to improve meter data collection (three pending active service after Consumers electrical service).
- Held a successful Celebrate Meridian event with an estimated 8,500 attendees.
- Processed 70 employee traffic items, including new hires, retirements, and promotions. Also processed payroll for 161 election workers.

These highlights touch on some significant accomplishments but fail to capture the day-to-day work that staff do throughout the year. Efforts range from emergency medical response to repairing faulty water lines to responding to code complaints to processing payments and many more things in between. The dedication and consistent effort of Township employees make Meridian Township a truly Prime Community.

2027 CHALLENGES

Six years removed from the global COVID pandemic starting, the Township is settling into a new fiscal reality. Our largest revenue source, property taxes, have grown steadily in recent years. This progress has been mitigated by fluctuating state revenue sharing and expenses that have been exceeding inflation. This has led the Township to an emerging structural budget challenge in its General Fund. The 2024 and 2025 budgets required identifying about $1.6 million in cost savings each year to ensure a balanced budget. This year's initial shortfall was nearly $3.0 million. On the positive side, staff worked diligently to balance the General Fund budget, the General Fund fund balance remains strong, and most of the Township's special revenue funds, enterprise funds, and component unit funds are in a good financial position.

The budget shortfall is driven by many factors, but several standout as primary pressures and ongoing risks:

- **Personnel Costs**. Personnel costs are the singular largest category in the Township's General Fund budget, representing 77.8% of total costs. Wage increases for police and fire several years ago, along with a large proportion of younger workers going through wage steps, have accelerated costs. Total personnel costs in the General Fund for all departments are projected to be $24.2 million, up from $17.6 million five years ago. In that same budget year, 2022, personnel costs represented 65.9% of the General Fund budget which is an 11.9 percentage point increase. Police and fire personnel costs alone are projected to be nearly $1 million higher in 2027 than this year.
- **Unfunded Pension Liability**. Progress on our unfunded pension liability continues but challenges remain. The most recent actuarial study (2025) places all pension funds at 80% funded, the highest ratio in at least three decades and up from just 58% in 2016. During that same decade, total plan assets increased from $37.2 to $80.7 million, but annual contributions also increased significantly from $2.8 million to nearly $6.0 million. The Township's commitment to set aside additional funds has enabled progress, but ongoing additional investment is still needed over the next decade to reach 100% funding.
- **Healthcare Costs**. Healthcare costs jumped a whopping 25% in 2026. Fortunately, the Township will see a small decrease in its premium for 2027. This is largely due to the impact of raising the stop loss threshold to $75,000 and fewer large claims. This reduction is likely just a one-year reprieval and rates are expected to climb again in 2028 and beyond.
- **Collective Bargaining Agreements**. The Fire Fighters, Police Officers, and Police Supervisory units have expiring contracts this year. The remaining four labor agreements expire in 2027. The budget currently reflects a 3% across-the-board increase for salaries in 2027 but negotiated wage changes may differ.
- **Infrastructure Investment**. The Township's recently completed Rate Study demonstrated the ongoing need for continued investment in the water and sewer systems, along with the associated demands for increased revenue to support the required level of investment. Taking a proactive approach with rates will reduce the need for severe rate increases in the future.
- **Capital Improvement Needs**. Like most governmental entities, there remains a lengthy list of facility and other capital improvement needs (see Capital Outlay Summary). Beyond the LRP and water & sewer projects, this budget includes limited General Funded capital improvements.

Beyond the Township, the national, state, and local economies remain a mixed picture. U.S. unemployment is around 4.1% and stock market performance, despite some swings, has mostly been strong. However, high gas prices and continued inflation are impacting many households. The economic picture in Michigan appears to be more challenging. Unemployment for the state has been hovering around 5.1%, a full percentage point higher than the nation. The State of Michigan has faced its own budget challenges as the American Rescue Act Plan funds and other federal funding has declined. Within our region, Michigan State University is in the second year of a two-year plan to reduce expenses by 9%, and several school districts and local governments have also faced budget shortfalls.

TOWNSHIP BOARD 2027 GOALS

The Township Board was once again proactive in establishing its annual priorities ahead of the budget process. Staff have worked to incorporate the revised goals into the proposed budget where additional expenditures are required.

Economic Development: Work with the Township's economic development boards (BRA, CIA, DDA, EDC) to create a coordinated strategy for advancing development, property improvements, and business retention/attraction in commercial corridors and nodes.

Environmental Sustainability: Implement a water and sewer capital improvement plan that addresses the needs identified in the 2026 Comprehensive Rate Study and develop a modified investment strategy to meet or revise the Township's renewable energy target (100% of Township operations by 2035).

Senior Center: Proceed with developing a Senior Center only project and/or an alternative plan for operating the Senior Center.

Communications: Continue to expand and enhance communication with Township residents and stakeholders via multiple channels, create and implement a digital accessibility plan that complies with the Americans with Disabilities Act, and undertake the tri-annual Community Survey.

Financial Planning: Utilize the five-year financial forecast to develop short- and long-term strategies that ensure the Township's long-term fiscal stability.

Housing: Create, refine, and implement housing development policies that guide the use of available state and local incentives to support developers in building attainable and workforce housing.

2027 AT A GLANCE

Meridian Township expects to see a 4.1% increase in 2026 taxable values. The Township's 2026 tax base stands at just over $2.5 billion. The Township will continue to see a decrease in our millage rates in 2026 due to the interplay of two State Constitutional Amendments – Headlee and Proposal A. The proposed Millage and Taxable Value Summary for 2026 is as follows:

PURPOSE	2022	2023	2024	2025	2026
Charter Operating	4.1444	4.1444	4.1344	4.1116	4.0996
EMS/Fire (2020)	0.6318	0.6318	0.6302	0.6267	0.6248
Police (2020)	0.5996	0.5996	0.5981	0.5948	0.5930
Community Services (2022)	0.1478	0.1478	0.1474	0.1465	0.1460
Pedestrian/Bicycle Pathways (2016)	0.3297	0.3297	0.3289	0.3270	0.3260
Land Preservation (2020)	0.0996	0.0996	0.0993	0.0987	0.0984
Police and Fire (2017)	1.4723	1.4723	1.4687	1.4606	1.4563
Parks (2014)*	0.6575	0.6575	0.6559	0.6522	0.6503
SUB-TOTAL OPERATING	**8.2798**	**8.2798**	**8.2595**	**8.0181**	**7.9944**
Fire Station Building Debt (2012)	0.2000	0.2000	0.0624	N/A	N/A
Street Improvement Debt (2019)	1.9429	1.9429	1.9429	1.9429	1.9429
TOTAL ALL MILLAGES	**10.4227**	**10.4227**	**10.2648**	**9.9610**	**9.9373**
Taxable Value ($000)	**$2,006,503**	**$2,142,121**	**$2,281,850**	**$2,403,760**	**$2,504,502**

** If renewed by voters in November 2026*

The following is a high-level breakdown of the proposed total Township $68,749,849 budget for 2027 by area of expenditure. The areas below represent 83% of the overall Township budget.

MAJOR FUNCTION	2027 Budget
Police and Fire Services	$19,616,115
Water Fund	$9,795,599
Sewer Fund	$8,920,358
Local Roads	$5,262,000
Parks & Recreation	$4,086,522
Pedestrian Pathways	$2,193,145
Motor Pool	$1,726,695
Community Development/Building	$1,506,962
Information Technology	$1,302,305
Drain Assessments	$975,277
Capital Improvements	$807,883
Component Units (BRA/DDA/CIA/EDC)	$727,290
Communications	$422,100

GENERAL FUND

The General Fund is the main mechanism to pay for core essential services such as police, fire, tax collection, assessing, elections, parks and recreation, code enforcement, planning, zoning, and general administration. This year's $31,170,122 General Fund budget required staff to closely examine expenditures and propose various cuts to achieve a balanced budget.

- Upgrading the Township's BS&A system cannot be delayed further. BS&A is the enterprise software system the Township utilizes for accounting, assessing, building permits, payroll, and more. BS&A is moving to a cloud-based system which will require an upgrade starting in 2027. The total cost of $260,000 is being split between FY2027 and FY2028 to lessen the fiscal impact. ($130,000)
- Several capital improvement projects will continue to be delayed, including Hillbrook Park pickleball courts ($250,000), repaving the Recycling Center ($125,000), digital records project ($150,000), and sealcoating/striping parking lots. ($40,000)
- With no scheduled election for 2027, there is no funding allocated for an election. Any Special Election held by a local school district would be reimbursed. ($94,700)
- The number of interns and temporary workers in Community Planning and Development and Parks & Recreation will be reduced. ($17,200)
- No supplemental General Fund MERS payments beyond the $1.5 million as part of the 2017 Police and Fire Millage.

The most significant adjustment is a proposed fund balance use of $948,000. The 2025 fiscal year ended with an increase to fund balance of just over $3 million, but just over $1 million was due to a change in the recognition of state revenue sharing. The first revenue sharing payment each year has historically been treated as deferred revenue. For 2026, this payment was attributed to 2025 revenue, so the excess was allocated to the General Fund fund balance. Staff is recommending allocating this differential for use in the 2027 budget. Staff is also recommending the transfer of interest earned from ARPA funds ($100,000) and a closed law enforcement grant fund ($84,000) to the General Fund.

Two items removed from last year's budget that remain excluded are employee healthcare savings account (HSA) contributions and the General Fund contribution to the local roads program. Combined, these two have been budgeted around $407,000 annually.

In 2022, the Township Board separated the Township's fund balance into three funds: the standard General Fund, the Capital Projects Fund (CPF), and the Pension Stabilization Fund (PSF). The Board established a minimum overall fund balance of $13,000,000, broken down into $7,500,000 General Fund, $3,500,000 CPF, and $2,000,000 PSF.

The established fund balance target of $13,000,000 is 41.7% of our proposed 2027 General Fund expenses of $31,170,122. As of December 31, 2027, the following fund balances are projected:

General Fund	$14,803,852
Capital Projects Fund	$739,307
Pension Stabilization Fund	$1,876,903
TOTAL	**$17,420,062**

As noted earlier, this projection includes a proposed use of $948,000 of General Fund fund balance. The aggregate fund balance will still exceed the Board's overall target by just over $4.42 million. Both the CPA and PSF have fallen below the established targets, while the General Fund remains well above the target.

The only full-time General Fund personnel change is the addition of a Fire Inspector to be shared between the Fire Department and Building. The expectation is the person filling this role will replace the current Fire Marshall after retirement. Federal funding has been applied for to cover this position for two years. General Fund capital improvements are limited to critical Information Technology replacements and upgrades, including half of the BS&A upgrade costs, new computer workstations, network and serve equipment, and mobile and telephone device updates and replacements, totaling $274,850.

MERS PENSION DEBT

The Township's Annual Required Contribution (ARC) for its retirement plans, according to the Municipal Employees' Retirement System (MERS), is $4,483,116 for 2027. The ARC is increasing by $93,816, a 2.1% increase from 2026. The 2027 Budget also maintains an additional annual payment of $1,500,000 to offset the historical underinvestment in the Township's retirement funds. This payment, from the Police and Fire Protection millage approved by the voters in 2017, continues the effort to ensure retirement accounts are fully funded. Since 2016, with the additional annual payment to MERS, our funding level has increased from 58% to 80%. The ARC and additional payment make the total projected MERS payment $5,983,116 for 2027.

The Township's unfunded MERS pension liability per the 2025 actuarial study is $20.8 million.

MAJOR DIVISIONS*	**2024 LIABILITY**	**2025 LIABILITY**
Fire Department	$14,062,767	$11,645,772
Police Department	$7,853,462	$6,725,772
Admin Professionals and Inactive Divisions	$1,843,808	$1,590,123
Department of Public Works	$753,919	$825,260
TOTAL (*Accounting for surplus fund.)	**$24,513,956**	**$20,786,219**

PENSION STABILIZATION FUND

Staff is proposing no changes to the Pension Stabilization Fund in 2026. At the end of 2027, we anticipate an unrestricted fund balance of $1,876,903.

MOTOR POOL

The Motor Pool Fund is an internal service fund used to account for the purchases and maintenance of the Township fleet. It is a critical fund, as many of the services we provide to our residents require the use of specialized vehicles and equipment. The Motor Pool is funded by rent charges from Township Departments using fleet vehicles. These fees cover replacement costs, repairs, and fuel consumption. The 2027 Budget proposes to keep those charges flat, despite ongoing cost pressures.

The following vehicle and equipment purchases are being recommended for 2027:

DEPARTMENT and ACTIVITY	VEHICLE	COST*
Parks and Recreation – Maintenance	BNM Trailer	$7,000
Parks and Recreation – Maintenance	Toolcat and Attachments	$84,000
Police – Patrol	Ford Interceptors (3)	$180,000
Public Works – Engineering	Ford Explorers (2)	$100,000
Public Works – Grounds Maintenance	Toolcat and Attachments	$84,000
Public Works – Sewer	Toro MyRide Mower	$20,000
Public Works – Vehicle Maintenance	Ford F-350	$71,000
Public Works – Water	Ford F-250	$71,000
Public Works – Water	Enclosed Trailer	$18,000
Public Works – Water	Five-Yard Box, F-750	$39,660
TOTAL:		**$674,660**

* *Includes upfitting where necessary*

At the end of 2027, we anticipate that we will have an unrestricted fund balance of only $13,603 in the Motor Pool Fund. Outside of the General Fund, the Motor Pool faces the most challenging fiscal outlook.

CAPITAL PROJECTS FUND

The Capital Projects Fund was established for larger maintenance and renovation projects in Township facilities. Limited projects are proposed for 2027. The Central Fire Department dorm project, which has been fully designed and is ready for bidding, is still not proposed for funding at this time. Staff have been pursuing state appropriations and will continue to seek outside funding for this project. The current estimate for the project is nearly $1 million. The projects proposed for funding include:

- Elevator modernization in the Municipal and Public Safety buildings. This work will be started this year, but most costs will be incurred in 2027. ($287,883)
- Police Department generator replacement project. The contractor originally awarded has abandoned the project prior to commencement and it will be rebid. ($225,000)
- North Fire Station and Historical Village solar array projects. These are grant funded projects to deploy new solar arrays. ($195,000)
- Service Center generator replacement design and equipment purchase. ($100,000)

- Funds for preliminary Senior Center design work. ($40,000)

The anticipated unrestricted fund balance at the end of 2027 for the Capital Project Fund is $739,307.

FEES AND CHARGES FOR SERVICES

In the 2027 Budget, there are several recommended fee changes. Specific details of all the changes are listed in red in the Summary of Fees. The changes are as follows:

- Initial vacant building registrations are being increased from $150 to $250 with annual renewals and inspections increasing $75 to $100 each.
- Pavilion rentals are increasing $25 to $125 for residents and $225 for non-residents, field usage is going up $5 per hour to $25 per hour for residents and $45 for non-residents, and dog park memberships are increasing $15 per year to $35 for residents and $40 for non-residents with a second membership fee at a lower rate, $25 for residents and $30 for non-residents.
- Water and sewer rates are proposed to increase approximately 9.8% for the average customer. This includes increases in the ready-to-serve fees, a slight decrease in water consumption, and an increase in sewer consumption. These increases are consistent with the amount discussed during the Rate Study presentation at the Board's August 6, 2026 meeting.

LOCAL ROADS

Work on the 2026 Local Road Program (LRP) is progressing. By the end of 2026, 51 miles of the poorest condition local roads will have been completed along with over 114 miles of preventative maintenance road work. The 2026 LRP includes:

- 7.57 miles of road reconstruction and full-depth asphalt resurfacing
- 20.5 miles of crack fill and mastic treatments. This is a maintenance treatment that is applied to roads in good condition. It helps extend the useful life of the asphalt, allowing the road to last longer and not require repaving as soon.

The 2027 program tentatively includes:

- 6.2 miles of road reconstruction and full-depth asphalt resurfacing
- 0.16 mile of overlay paving treatments
- 0.33 mile of asphalt stabilization and double chip seal treatments to gravel roads

The full program list of roads for 2027 will be announced early next year after engineering, designing, and bidding are completed.

PATHWAY AND TRAIL PROJECTS

Several pathway projects are included in the 2027 budget. The largest project is the Haslett Road gap project utilizing TAP grant funds ($495,000). This is the segment on the south side of Haslett from Park Lake east to the existing segment near Okemos Road. An initial segment of Phase III of the Michigan State University to Lake Lansing trail along the Pike Crossing Land Preserve is included ($243,000) along with funding for a possible second segment ($300,000) depending on design and construction timelines. Other projects include the Towner Road extension from Saginaw/M-78 ($102,000) and a Towar Gardens segment along the East Lansing Public Schools administration property ($60,000).

PUBLIC WORKS – SEWER FUND

The Sewer Fund's primary revenue comes from service charges for collecting, transporting, and treating the sanitary waste generated by our customers every day. The sewer fund remains the most stable of the two main enterprise funds in the Department of Public Works. The replacement/rehabilitation of sewer lines and lift stations is easier to plan for long-term compared to Water Fund assets. There are multiple planned capital expenditures from the fund in the 2027 budget totaling $3.07 million.

- Sanitary sewer rehabilitation project to include approximately 10,000 linear feet (just under two miles) of lines. This work includes grouting and lining the existing lines, which is much more cost effective than replacement. ($1,723,793)
- Lift station updates with retrofit generators and bypasses. ($1,100,000)
- Replacement of the Towar Gardens flow meter. The Township has a flowage meter with East Lansing that needs to be upgraded for optimal performance. ($200,000)
- Installation of five to six more Advanced Metering Infrastructure (AMI) collectors. This cost is shared with the Water Fund. ($50,000)

There 2027 Sewer Fund budget has a proposed increase in the ready-to-serve fee from $12 to $18.24 per quarter for the typical residential meter. Other meter ready-to-serve changes are listed on the Summary of Fees. The consumption rate would go from $7.96 to $8.90 per 1,000 gallons. The increases are based on the recently completed rate study, providing adequate funding to ensure ongoing rehabilitation and replacement work is completed timely.

PUBLIC WORKS – WATER FUND

The Water Fund remains in a more challenging financial position than the sewer fund. The primary revenue source is the sale of water to our nearly 15,000 customer accounts. However, between conservation efforts and our aging water meters, some of the past rate increases have not resulted in sufficient revenue to proactively maintain the system. Additionally, as water mains continue to age, the frequency of breaks increases.

Staff is proposing a rate increase in the ready-to-serve fee from $12 to $21.45 per quarter for the typical residential meter. Other meter ready-to-serve changes are listed on the Summary of Fees. The consumption rate would decrease from $7.83 to $7.36 per 1,000 gallons. As discussed during the Rate Study presentation, these changes are intended to address system underinvestment. Despite the proposed rate increases, the Township will continue to have some of the lowest water rates in the region.

The rate adjustment will allow the Township to undertake several critical infrastructure projects totaling nearly $1.5 million.

- Replace the water mains along Hallendale Road and Bayshore Drive (420,000), along the service drive on the 2100 block of Jolly Road ($286,000), and the water main loop near the Hamilton and Dobie Roads intersection. ($253,000)
- Repaint the South Water Tower and perform related maintenance. Water towers need to be regularly maintained to avoid corrosion and extend service life. ($167,000)
- Installation of five to six more Advanced Metering Infrastructure (AMI) collectors. These devices allow for remote meter data collection and provide more timely information. This cost is shared with the Sewer Fund. ($48,000)
- Ongoing meter replacement work. ($325,000)

PARKS AND RECREATION

The Parks and Recreation Department is funded by both General Fund dollars and a dedicated parks millage that has been renewed over the years, allowing the Township to grow and maintain a high-quality parks system. The 2027 Budget proposes ongoing investment in Township facilities to maintain safe and enjoyable Township parks. Investments include grant funded activities and millage supported activities.

- The recently executed Michigan Natural Resources Trust Fund grant agreement will allow staff to begin design work on the trailhead project at 5280 Okemos Road, near the Township's Service Center. Total project cost is estimated to be $499,600 with $349,600 being grant funded. ($150,000)
- The North Meridian Road Park needs additional parking. This project will approximately double capacity by adding 29 spaces. ($300,000)
- Wonch Park will get a new kayak launch to improve Red Cedar River access. ($75,000)
- Electrical upgrades are needed at Marketplace on the Green to support the Farmers' Market. The Market struggles to meet electrical demands with the increasing vendor numbers and associated equipment. ($75,000)
- Replacement playground equipment at Nancy Moore Park. ($175,000)
- Support for the Red Cedar Water Trail will continue with ongoing maintenance. ($10,000)

An additional parks maintenance staff position is being added under the Pathways Fund while shifting one seasonal position from the General Fund to the Park Millage Fund. The additional staff capacity is to address the increase in maintenance needs along the expanding pathway system.

SUMMARY

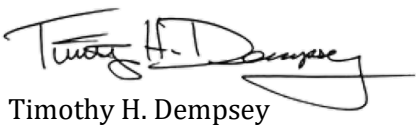
I want to thank the entire M-Team for their assistance in creating the 2027 Budget proposal. Like last year, the leadership was tasked with reducing their requests to ensure a balanced budget and everyone contributed.

The proposed 2027 Budget continues the trend of ensuring the Township's fiscal sustainability. However, as noted in the five-year financial forecast, work is needed to address longer-term structural deficits. Staff will be discussing options in the coming months to address the ongoing fiscal challenges.

Despite these challenges, the Township is maintaining staff, addressing our legacy pension debt, and still investing in critical infrastructure to ensure the Township's high quality of life. Staff believe that vision can be achieved for Fiscal Year 2027 with the proposed budget.

Thank you for your service to Meridian Township's residents and stewardship of their tax dollars. We look forward to the upcoming discussions with the Board.

Sincerely,



Timothy H. Dempsey
Township Manager

2027 Budget Resolution

At a meeting of the Township Board of the Charter Township of Meridian, Ingham County, Michigan, held at 5151

PRESENT: _____

ABSENT: _____

The following budget resolution was offered by _____ and supported by _____.

WHEREAS, the Township Clerk and Board received the proposed 2027 Township Budgets on September 1, 2026, submitted in conformance with 1947 PA 359 Sections 42.24 and 42.25; and

WHEREAS, the Township Board conducted a public hearing and deliberated over the 2027 Township Budgets on September 15, 2026; and

WHEREAS, this resolution serves as the general appropriations act for the Township; and

WHEREAS, this resolution authorizes the Summary of Fees for 2027 as presented in the budget document for all Township Department and Funds, including utility commodity charges.

NOW THEREFORE, BE IT RESOLVED THAT THE TOWNSHIP BOARD OF THE CHARTER TOWNSHIP OF MERIDIAN, INGHAM COUNTY, MICHIGAN hereby adopts the 2027 Budget shown below and on the attached Summaries of Special Revenue Funds. Debt Service Funds, Capital Projects Fund, Public Works Funds, Internal Service Fund, and Component Unit Funds. These budgets are supported by the budget document, and subject to all Township policies regarding the expenditure of funds and technical or typographical corrections to the narrative.

2027 REVENUE SUMMARY

	GENERAL FUND	PENSION STABLIZATION FUND
REVENUES		
Taxes	18,060,444	-
Licenses & Permits	1,258,750	-
Intergovernmental	5,538,780	-
Charges For Services	2,585,250	-
Interest	450,000	50,000
Special Assessments & Marijuana Tax	621,123	-
Other	1,522,857	-
SUBTOTAL	30,037,204	50,000
OTHER FINANCING SOURCES		
Operating Transfers In	184,554	0
TOTAL REVENUES	$30,221,758	$50,000

2027 EXPENDITURE SUMMARY

	GENERAL FUND	PENSION STABLIZATION FUND
EXPENDITURES		
Township Board	110,490	-
Administrative Services	2,024,290	-
Accounting	520,175	-
Clerk	420,108	-
Information Technology	1,026,355	-
Assessing	621,856	-
Treasurer	424,090	-
Elections	15,000	-
Building Maintenance	537,663	-
Adminstration & Human Resources	910,433	-
Grounds Maintenance	264,740	-
Environmental Program	76,100	-
Watershed Management	975,277	-
Cemetery	118,788	-
Police	9,616,221	-
Fire	9,956,744	-
Human Services	89,390	-
Planning Department	615,024	-
Building Department	886,988	-
Parks Commission	7,240	-
Parks & Recreation Administration	128,793	-
Recreation	327,895	-
Park Maintenance	555,201	-
Community Activities	17,500	-
Associations and Authorities	61,036	-
Communications Department	401,530	-
Capital Outlay	274,850	-
Other	-	-
SUBTOTAL	30,983,777	0
OTHER FINANCING USES		
Operating Transfers Out	127,000	0
TOTAL EXPENDITURES	$31,110,777	$0

* See attached Summary of Special Revenue Funds, Debt Service Funds, Capital Projects Funds, Enterprise Funds, and Internal Service Fund

BE IT FURTHER RESOLVED that the following millage is ordered to be levied on December 1, 2026, for the

PURPOSE	2027
CHARTER OPERATING	4.0996
VOTED OPERATING	
Community Services (2022)	0.1460
Fire (2020)	0.6248
Land Preservation (2020)	0.0984
Pedestrian/Bicycle Pathways (2016)	0.3260
Police (2020)	0.5930
Police & Fire Protection (2017)	1.4563
Parks (2014)*	0.6503
TOTAL VOTED OPERATING	3.8948
** If renewed by voters in November 2026*	
SUB-TOTAL ALL OPERATING	7.9944
VOTED DEBT SERVICE	
Local Roads (2019)	1.9429
TOTAL ALL MILLAGES	9.9373

ADOPTED: YEAS: _____

NAYS: _____

STATE OF MICHIGAN)
) ss
COUNTY OF INGHAM)

I, the undersigned, the duly qualified and acting Clerk for the Charter Township of Meridian, Ingham County, Michigan, do hereby certify that the foregoing is a true and complete copy of a resolution adopted at the Township Board meeting held on the 6th day of October, 2026.

_____
Angela Demas
Township Clerk

2027
BUDGET

SUMMARY OF ENTERPRISE FUNDS

	ENTERPRISE FUND	WATER FUND	SEWER FUND
REVENUES			
Taxes	-	-	-
Licenses & Permits	-	-	-
Intergovernmental	-	-	-
Charges For Services	18,858,493	9,528,783	9,329,710
Interest	333,100	110,000	223,100
Special Assessments	-	-	-
Other	211,718	177,625	34,093
SUBTOTAL	19,403,311	9,816,408	9,586,903
OTHER FINANCING SOURCES			
Operating Transfers In	0	0	0
TOTAL REVENUES	$19,403,311	$9,816,408	$9,586,903
EXPENDITURES			
Public Safety	-	-	-
Public Works	13,487,008	8,287,483	5,199,525
Health & Welfare	-	-	-
Recreation & Culture	-	-	-
Capital Outlay	4,573,070	1,499,277	3,073,793
Debt Service	640,000	-	640,000
SUBTOTAL	18,700,078	9,786,760	8,913,318
OTHER FINANCING USES			
Operating Transfers Out	0	0	0
TOTAL EXPENDITURES	$18,700,078	$9,786,760	$8,913,318
	$ 703,233	$ 29,648	$ 673,585

SUMMARY OF INTERNAL SERVICE FUND

	INTERNAL SERVICE FUND	MOTOR POOL
REVENUES		
Charges for service	1,520,114	1,520,114
Other	30,000	30,000
Interest	5,300	5,300
TOTAL REVENUES	$1,555,414	$1,555,414
EXPENDITURES		
Public Safety	956,695	956,695
Capital Outlay	770,000	770,000
TOTAL EXPENDITURES	$1,726,695	$1,726,695

2027
BUDGET

SUMMARY OF SPECIAL REVENUE FUNDS

	SPECIAL REVENUE FUNDS	Local Roads	Park Millage	Park Restricted/ Designated	Fire Restricted/ Designated	Pedestrian/Bicycle Pathway	Land Preservation Millage	Land Preservation Reserve	Senior Center Millage
REVENUES									
Taxes	2,785,903	1,010	1,566,785	-	-	784,537	236,799	-	196,772
Licenses & Permits	-	-	-	-	-	-	-	-	-
Intergovernmental	2,551,117	1,049,062	354,600	-	-	1,077,155	1,000	-	1,300
Charges For Services	250,384	-	79,000	95,000	-	-	-	-	-
Interest	632,650	275,000	60,000	5,000	50	115,000	75,000	75,000	15,000
Special Assessments	-	-	-	-	-	-	-	-	-
Other	126,668	4,500	-	60,000	-	5,000	-	-	-
SUBTOTAL	6,346,722	1,329,572	2,060,385	160,000	50	1,981,692	312,799	75,000	213,072
OTHER FINANCING SOURCES									
Operating Transfers In	79,175	-	20,000	-	-	-	-	59,175	-
TOTAL REVENUES	6,425,897	$1,329,572	$2,080,385	$160,000	$50	$1,981,692	$312,799	$134,175	$213,072
EXPENDITURES									
Public Safety	73,000	-	-	-	-	-	-	-	-
Public Works	497,015	-	-	-	-	497,015	-	-	-
Health & Welfare	244,750	-	-	-	-	-	-	-	165,000
Recreation & Culture	1,668,983	-	1,155,602	188,862	-	-	30,437	294,082	-
Capital Outlay	8,133,120	5,262,000	1,134,600	-	-	1,695,000	-	-	-
Debt Service	-	-	-	-	-	-	-	-	-
SUBTOTAL	10,422,598	5,262,000	2,290,202	188,862	0	2,192,015	30,437	294,082	165,000
OTHER FINANCING USES									
Operating Transfers Out	263,729	-	-	20,000	-	-	59,175	-	-
TOTAL EXPENDITURES	10,880,597	$5,262,000	$2,290,202	$208,862	$0	$2,192,015	$89,612	$294,082	$165,000
	$ (4,454,700.00)	$ (3,932,428)	$ (209,817)	$ (48,862)	$ 50	$ (210,323)	$ 223,187	$ (159,907)	$ 48,072

	Cable Television	Police Restricted/ Designated	Library Restricted	Community Needs	Energy Grant	Law Enforcement Grants	Opioid Settlement Fund	American Rescue Plan Act	CATA Redi-Ride Millage
REVENUES									
Taxes	-	-	-	-	-	-	-	-	-
Licenses & Permits	-	-	-	-	-	-	-	-	-
Intergovernmental	-	48,000	-	20,000	-	-	-	-	-
Charges For Services	76,384	-	-	-	-	-	-	-	-
Interest	4,000	2,000	300	2,000	2,300	-	1,000	-	1,000
Special Assessments	-	-	-	-	-	-	-	-	-
Other	-	5,000	-	39,400	-	-	12,768	-	-
SUBTOTAL	80,384	55,000	300	61,400	2,300	0	13,768	0	1,000
OTHER FINANCING SOURCES									
Operating Transfers In	-	-	-	-	-	-	-	-	-
TOTAL REVENUES	$80,384	$55,000	$300	$61,400	$2,300	$0	$13,768	$0	$1,000
EXPENDITURES									
Public Safety	-	53,000	-	-	-	-	20,000	-	-
Public Works	-	-	-	-	-	-	-	-	-
Health & Welfare	-	-	-	79,750	-	-	-	-	-
Recreation & Culture	-	-	-	-	-	-	-	-	-
Capital Outlay	20,000	-	-	-	15,000	-	-	6,520	-
Debt Service	-	-	-	-	-	-	-	-	-
SUBTOTAL	20,000	53,000	0	79,750	15,000	0	20,000	6,520	0
OTHER FINANCING USES									
Operating Transfers Out	-	-	-	-	-	84,554	-	100,000	-
TOTAL EXPENDITURES	$20,000	$53,000	$0	$79,750	$15,000	$84,554	$20,000	$106,520	$0
	$ 60,384	$ 2,000	$ 300	$ (18,350)	$ (12,700)	$ (84,554)	$ (6,232)	$ (106,520)	$ 1,000

2027
BUDGET

SUMMARY OF DEBT SERVICE FUNDS

	DEBT SERVICE FUNDS	Road Construction Debt	Fire Station Debt Service
REVENUES			
Taxes	$4,721,513	4,721,513	-
Intergovernmental	$19,000	19,000	-
Interest	60,150	60,000	150
	$4,800,663	$4,800,513	$150
EXPENDITURES			
Debt Service	$4,528,250	$4,528,250	$0

SUMMARY OF CAPITAL PROJECTS FUND

	CAPITAL PROJECT FUNDS	Capital Projects Fund	TIRF
REVENUES			
Interest	216,000	70,000	146,000
Intergovernmental	176,480	176,480	-
Special Assessments	332,000	-	332,000
SUBTOTAL	724,480	246,480	478,000
OTHER FINANCING USES			
Operating Transfers In	0	0	0
TOTAL REVENUES	$724,480	$246,480	$478,000
EXPENDITURES			
Capital Outlay	$997,883	$847,883	$150,000
OTHER FINANCING USES			
Operating Transfers Out	0	0	0
TOTAL EXPENDITURES	$0	$847,883	$150,000

SUMMARY OF COMPONENT UNIT FUNDS

	COMPONENT UNIT FUNDS	BROWNFIELD REDEVELOPMENT AUTHORITY	LOCAL BROWNFIELD REVOLVING FUND	CORRIDOR IMPROVEMENT AUTHORITY	ECONOMIC DEVELOPMENT CORPORATION	DOWNTOWN DEVELOPMENT AUTHORITY
REVENUES						
Taxes	$632,092	$532,092	$0	$100,000	$0	$101,457
Interest	0	0	0	0	1,100	3,500
Other	0	0	0	0	10,000	25,000
OTHER FINANCING USES						
Operating Transfers In	55,461	0	55,461	0	0	0
TOTAL REVENUES	$828,610	$532,092	$55,461	$100,000	$11,100	$129,957
EXPENDITURES						
Community & Economic Development	$539,393	$518,893	$0	$20,500	$5,000	$127,436
OTHER FINANCING USES						
Operating Transfers Out	55,461	55,461	0	0	0	0
TOTAL EXPENDITURES	$727,290	$574,354	$0	$20,500	$5,000	$127,436

Legal Requirements

State of Michigan
Charter Township Act
Act 359 of 1947

Section 42.24. On or before 150 days prior to the commencement of the fiscal year, each township officer shall submit to the supervisor, or to the township superintendent if such officer has been appointed, an itemized estimate of the anticipated expenditures of the township for the next fiscal year for the township activities under his or her charge. The supervisor, or township superintendent, as the case may be, shall prepare a complete itemized budget proposal for the next fiscal year and shall submit it to the township board not later than 120 days prior to the commencement of the fiscal year.

Section 42.25. The budget proposal shall present a complete financial plan for the ensuing fiscal year, which shall commence on January 1 of each year and end on the following December 31, or in the alternative shall commence on April 1 of each year and end on the following March 31. In no event shall any fiscal year of a township be extended beyond 12 months. It shall include at least all of the following information:

(a) Detailed estimates of all proposed expenditures for each function and office of the township, showing the expenditures for corresponding items for the current and last preceding fiscal years, with reasons for increases and decreases recommended, as compared with appropriations for the current year.

(b) Statements of the bonded and other indebtedness of the township, showing the debt redemption and interest requirements, the debt authorized and unissued, and the condition of sinking funds, if any.

(c) Detailed estimates of all anticipated income of the township from sources other than taxes and borrowing, with a comparative statement of the amounts received by the township from each of the same or similar sources for the last preceding and current fiscal years.

(d) A statement of the estimated balance or deficit, as the case may be, from the end of the current fiscal year.

(e) An estimate of the amount of money to be raised by taxation and from delinquent taxes and the amount to be raised from bond issues which, together with income from other sources, will be necessary to meet the proposed expenditures.

(f) Such other supporting schedules as the township board considers necessary.

Section 42.26. A public hearing on the budget shall be held before its final adoption, at such time and place as the township board shall direct, and notice of such public hearing shall be published at least 1 week in advance by the township clerk. A copy of the proposed budget shall be on file and available to the public for inspection during office hours at the office of the township clerk for a period of not less than 1 week prior to such public hearing.

Section 42.27.
(1) Except as otherwise provided by this subsection, prior to the commencement of the fiscal year, the township board shall, by resolution, adopt the budget for the next fiscal

year, make an appropriation of the money needed for township purposes, and provide for a levy of taxes upon real and personal property. If a township operates on a calendar year budget cycle, a public hearing on the proposed budget shall be held not later than December 15 and adopted not later than December 31, in the year proceeding the calendar year covered by the budget.

(2) The levy allowed under subsection (1) shall not exceed 1/10 of 1% of the assessed valuation of all real and personal property subject to taxation within the limits of a village located within the township and 1/2 of 1% of the assessed valuation of all real and personal property subject to taxation in the balance of the township. The electors of a charter township may increase the tax levy limitation not to exceed a total of 1% of the assessed valuation of all real and personal property in the township for a period not to exceed 20 years at 1 time.

(3) If a township has 1 or more villages that maintain either or both a fire department or a police department, the expense of a township fire department or police department shall be appropriated separately from the other expenses of the township and a tax levy for these expenses shall not spread upon the township assessment roll against the property, either real or personal, located in these villages.

(4) The adoption of the resolution under this section is the final authority for the township supervisor to spread any approved levies upon the tax roll for the current year and to include the amount of each levy in his or her warrant to the township treasurer. The township treasurer shall collect and return the warrant as provided under the general property tax act, 1893 PA 206, MCL 211.1 to 211.157.

(5) Within 60 days after the incorporation of a township as a charter township under this act, the township board shall, by resolution, adopt an interim budget until the commencement of the next fiscal year and make an appropriation from the funds and asset of the township available for these purposes.

Section 42.28. No money shall be drawn from the treasury of the township nor shall any obligation for the expenditure of money be incurred, except pursuant to the budget appropriation, or pursuant to any supplemental appropriation which may be made from surplus received. The township board may transfer any unencumbered appropriation balance, or any portion thereof, from 1 fund or agency to another. The balance in any appropriation, which has not been encumbered, at the end of the fiscal year shall revert to the general fund and be reappropriated during the next fiscal year.

2027 Budget Timeline

Meridian Township

August 3	ALL Budgets Due to Finance Director
August 3-24	Management Review of Requests and Individual Discussions
September 1	Board Meeting- Notice for Budget Public Hearing
September 1	Board Meeting – Budget Distributed to Board
September 15	Board Meeting – Budget Deliberations and Public Hearing
October 6	Board Meeting – Special Board Meetings (if needed) - Final Adoption of Budget
Quarterly	Review and Approve Budget Amendments

Meridian Township Summary of Fees - 2027

Department	Fee Description	2026 Rate	2027 Requested Rate
Administration	**Liquor Licenses**		
	On-Premises Application Fee	$1,500	$1,500
	Off-Premises Application Fee	$1,000	$1,000
	On-Premises Transfer Application Fee	$1,500	$1,500
	Off-Premises Transfer Application Fee	$1,000	$1,000
	On-Premises Renewal Application Fee	$250	$250
	Telecommunications Rights-of-Way Permit Application Fee	$500	$500
	Copies - for all Departments unless otherwise noted	$1.00 1st page & $0.25 each add'l page, per document	$1.00 1st page & $0.25 each add'l page, per document
	Outdoor Assembly License	$300.00	$300.00
Communications/HOMTV	**Video Copies**		
	Flat rate per order	$15	$15
	Per hour running time on order, or any increment thereof	$10	$10
	HOMTV supplied DVD to copy	$6	$6
	Shipping and Handling Charge	$6	$6
	Audio Copies		
	Flat rate per copy	$10	$10
	Per hour running time on order, or any increment thereof	$10	$10
	HOMTV supplied DVD to copy	$4	$4
	Shipping and Handling Charge	$6	$6
Clerk's Office	FOIA Requests/Election Data Request	Lowest hourly rate per report, per hour allowable by FIOA Rules and Standards	Lowest hourly rate per report, per hour allowable by FIOA Rules and Standards
	~~Zoning Ordinance Book/Recodified~~	$40 + $7.50 shipping	$0
	Precinct Maps - large (24 inches x 36 inches)	bw=$25; color=$40	bw=$25; color=$40
	Voter Registration Information	Lowest hourly rate per report, per hour allowable by FIOA Rules and Standards	Lowest hourly rate per report, per hour allowable by FIOA Rules and Standards
	Notary Fee	$5.00	$5.00
	~~**Publications for Resale (at cost)**~~		
	~~History of Meridian Township Book~~	$22	$0
	~~History of Haslett and Lake Lansing~~	$22	$0
	Cemetery Rates		
	Burial space - 1 adult	$1,100 resident; $1,430 non-res	$1,100 resident; $1,430 non-res
	Burial space - 1 infant	$440 resident; $660 non-res	$440 resident; $660 non-res
	Burial space transfer fee (the plot owner can only transfer the plot deed to relatives)	Flat Fee=$275	Flat Fee=$275
	Services		
	Grave opening resident (adult)-Mon-Fri., 8:00 am-3:00 pm	Flat Fee= $825	Flat Fee= $825
	Grave opening resident (adult)-Mon-Fri., after 3:00 pm	Flat Fee = $1,250	Flat Fee = $1,250
	Grave opening non-res (adult)-Mon-Fri., 8:00 am-3:00 pm	Flat Fee = $1,100	Flat Fee = $1,100
	Grave opening non-res (adult)-Mon-Fri., after 3:00 pm	Flat Fee = $1,650	Flat Fee = $1,650
	Grave opening (infant/cremations)-Mon-Fri., 8:00 am-3:00 pm	Flat Fee = $440	Flat Fee = $440
	Grave opening (infant/cremations)-Mon-Fri., after 3:00 pm	Flat Fee = $660	Flat Fee = $660
	Grave opening non-res (infant/cremations)-Mon-Fri., 8:00 am-3:00 pm	Flat Fee= $550	Flat Fee= $550
	Grave opening non-res (infant/cremations)-Mon-Fri., after 3:00 pm	Flat Fee= $825	Flat Fee= $825

Meridian Township Summary of Fees - 2027

Department	Fee Description	2026 Rate	2027 Requested Rate
	Body removal; re-interment December-March	Flat Fee= $2,200	Flat Fee= $2,200
	Body removal; re-interment April-November	Flat Fee = $1,760	Flat Fee = $1,760
	Fee for all work on Saturdays and holidays (resident)	Additional Fee = $550	Additional Fee = $550
	Fee for all work on Saturdays and holidays (non-resident)	Additional Fee = $825	Additional Fee = $825
Community Development	**Rental Housing Fee Schedule**		
Building Division	Initial Registration Fee	$800	$800
	Annual Renewal Fee (if no inspection is needed)	$30	$30
	Inspection Fees (Rental)		
	One and Two Family - Inspected annually	$150	$150
	Building or complex of three or more units	$150 + $3 per bedroom	$150 + $3 per bedroom
	Missed Appointment Fee (no more than 8 dwelling units)	$250	$250
	Missed Appointment Fee (more than 8 dwelling units)	Full Inspection Fee	Full Inspection Fee
	Safety Complaint Inspection Fee	$150	$150
	Cancellation/Rescheduling Fees		
	21-11 days in advance for structures no more than 8 dwelling units	$125	$125
	10 or fewer days in advance for structures no more than 8 dwelling units	$250	$250
	21-11 days in advance for structures more than 8 dwelling units	$125 Plus 50% of the Full Inspection Fee	$125 Plus 50% of the Full Inspection Fee
	10 or fewer days in advance for structures more than 8 dwelling units	Full Inspection Fee	Full Inspection Fee
	Re-inspection Fees		
	One and Two Family - Inspected annually	$100	$100
	Building or complex of three or more units	$100 + $3 per bedroom	$100 + $3 per bedroom
	Vacant or Abandoned Building		
	Initial Registration	$150	$250
	Annual Renewal	$75	$100
	Inspection or Re-Inspection	$75	$100
	Building Permits		
	Plan Review	25% of permit fee for projects; plan review applied to building permit fee when project moves forward.	25% of permit fee for projects; plan review applied to building permit fee when project moves forward.
		Fire plan review fees to be paid at same time.	Fire plan review fees to be paid at same time.
	New Construction, additions, structural alterations,		
	remodeling and swimming pools		
	Expenditures up to and including $5,000	$100	$100
	Each $1,000 or fraction thereof above $5,000	$10	$10
	Reinspection Fee	$100	$100
	Construction Bond for exterior residential construction (refundable)	$2,500	$2,500
	Free Standing Signs & Wall Signs:		
	Wall signs up to 100 sq. feet	$150	$150
	Free standing signs up to 25 sq. ft.	$150	$150
	Temporary Grand Opening Signs	$75	$75
	Swimming Pools		
	Single family home pools	Based on valuation of improvement	Based on valuation of improvement
	All other pools	Based on valuation of improvement	Based on valuation of improvement

Meridian Township Summary of Fees - 2027

Department	Fee Description	2026 Rate	2027 Requested Rate
	Moving Buildings		
	Buildings up to 500 sq. ft.	$100	$100
	Buildings over 500 sq. ft.	$200	$200
	Demolition of Buildings		
	Dwellings, garages, sheds, swimming pools	$150	$150
	Warehouses, factories, stores & office buildings	$250	$250
	Residing of Buildings		
	Single family homes and garages	$150	$150
	All other structures	$250	$250
	Reroofing of Buildings		
	Single family homes and garages	$150	$150
	All other structures	$250	$250
	Work started before permit is issued	Double permit fee	Double permit fee
	Extra Inspection/Reinspection	$100	$100
	Temporary or Seasonal Sales	$100	$100
	Tent Inspection	$100	$100
	New Business Inspection	$100	$100
	Mechanical/Electrical/Plumbing (MEP)	$60 base fee + per fixture fees + inspection fees	$60 base fee + per fixture fees + inspection fees
	Tall Grass Violation	$75 (residential) $125 (non-residential)+ cost of mowing	$75 (residential) $125 (non-residential)+ cost of mowing
	Building Board of Appeals	$250	$250
Community Development	**Rezoning**		
Planning Division	3 acres or less	$750	$750
	More than 3 acres	$750 + $50/acre	$750 + $50/acre
	Zoning Text Amendment		
	Request by property owner	$500	$500
	Special Use Permit		
	All Special Use Permit Review	$1,000	$1,000
	Minor, Major Amendments	$500	$500
	Site Plan Review		
	Initial Application	$1,000 + $10 per dwelling unit	$1,000 + $10 per dwelling unit
	Modification to Approved Plan	$500	$500
	Medical Marihuana		
	Initial Application	$5,000	$5,000
	Annual/Renewal Application	$5,000	$5,000
	Recreational Marihuana		
	Initial Application	$5,000	$5,000
	Annual/Renewal Application	$5,000	$5,000
	Brownfield		
	Application Fee	Total Project $0-$5 million=$5,000	Total Project $0-$5 million=$5,000
		$5 million-$10 million=$7,000	$5 million-$10 million=$7,000
		$10 million and over=$12,000	$10 million and over=$12,000
	Planned Unit Development (PUD) Mixed Use PUD Commercial PUD		
	Initial application	$1,000	$1,000
	Major amendment to approved PUD, MUPUD and CPUD	$1,000	$1,000

Meridian Township Summary of Fees - 2027

Department	Fee Description	2026 Rate	2027 Requested Rate
	Minor amendment to approved PUD, MUPUD and CPUD	$500	$500
	Land Division Review		
	Preprelimary Plat	$100	$100
	Tentative Preliminary Plat	$600 + $10 per lot	$600 + $10 per lot
	Final Preliminary Plat	$300 + $5 per lot	$300 + $5 per lot
	Final Plat	$500 + $5 per lot	$500 + $5 per lot
	Plat Extension	$200	$200
	Land Division	$200 + $50 per new lot or parcel	$200 + $50 per new lot or parcel
	All Other Commission Review	$500	$500
	Zoning - Letter of Compliance	$200	$200
	Land Clearing Permit	$250	$250
	Variances		
	Applicants request to postpone or table	1/2 of application fee	1/2 of application fee
	Any Variance Request	$350	$350
	Mobile Food Vending		
	30 Consecutive Days- Minimum	$60	$60
	120 Consecutive Days-Maximum	$240	$240
	Wetland Fees		
	Application Fee-Verification	$250	$250
	Application Fee-Delineation	$250	$250
	Application Fee-Wetland Use Permit	$500	$500
	Amendments to a Wetland use Permit	$500	$500
	Annual Review of Mitigation Area	$300	$300
	Acreage Fee-Verification	$2,175.25-$4,661.25+$600 per 20 acres over 100	$2,175.25-$4,661.25+$600 per 20 acres over 100
	Acreage Fee-Delineation	$3,107.50-$5,904.25+$600 per 20 acres over 100	$3,107.50-$5,904.25+$600 per 20 acres over 100
	Acreage Fee-Wetland Use Permit	$4,350.50-$9,011.75+$600 per 20 acres over 100	$4,350.50-$9,011.75+$600 per 20 acres over 100
Engineering	**Engineering Review - Review of Plans**		
	Water main, sanitary sewer, paving, grading, sidewalk & pathway construction	1.5% of construction cost minus $250 deposit	1.5% of construction cost minus $250 deposit
	After second review in unapprovable condition	reviewer(s) hourly wage x 2.5	reviewer(s) hourly wage x 2.5
	Additional fee for unaddressed items in third review	reviewer(s) hourly wage x 2.5	reviewer(s) hourly wage x 2.5
	Performance Guarantees	Varies by project, subject to Ord. 86-283	Varies by project, subject to Ord. 86-283
	Public Inspection		
	Water main, sanitary sewer, paving, grading, sidewalk & pathway construction	Actual cost (internal costs computed @ 2.5 x wages) Includes new service line permit fee	Actual cost (internal costs computed @ 2.5 x wages) Includes new service line permit fee
	Recording of Easements	Actual cost (County Clerk Fees)	Actual cost (County Clerk Fees)
	Administrative Charge		
	Construction commencement prior to site plan approval	engineering review fee	engineering review fee
	Blueprints		
	Small Township maps	$10	$10
	Large Township maps	$15	$15
	Small Section maps (1"=400')	$10	$10
	Large Section maps (1"=200')	$15	$15
	As-Builts	$1.50	$1.50

Meridian Township Summary of Fees - 2027

Department	Fee Description	2026 Rate	2027 Requested Rate
	Aerial photography	$15	$15
	Aerial superimposed property lines	$20	$20
	Permits		
	Sidewalk repair/construction permit	$45 (Repairs < 50 SF-no charge)	$45 (Repairs < 50 SF-no charge)
	Water service line-Inspection fee only	$65	$65
	Sewer service line-Inspection fee only	$65	$65
	Water service line repair permit	$65	$65
	Sewer service line repair permit	$65	$65
	Soil Erosion and Sedimentation SESC Permit		
	Residential		
	Six Month Permit	$185	$185
	Twelve Month Permit	$245	$245
	Permit Renewal	$95	$95
	Minor Disturbance Permit	$45	$45
	Transfer	$25	$25
	Commercial-Industrial		
	First Acre	$430	$430
	Additional Acre	$45	$45
	Minor Disturbance Permit	$255	$255
	Transfer	$95	$95
	Inspection Fees Based on Acres	$500-$2,500	$500-$2,500
	Violation of Notice	$250	$250
	Cease and Desist Follow-Up Inspection	$250	$250
Fire/EMS	**Copies**		
	Reports	Fees determined by Medical Records Access Act (2025 fees: $31.54 Initial; $1.58 per page for 1st 20 pages; $0.79	Fees determined by Medical Records Access Act (2025 fees: $31.54 Initial; $1.58 per page for 1st 20 pages; $0.79
	Pictures	Processing cost + $5	Processing cost + $5
	Disc of Pictures	$25	$25
	Ambulance Fees		
	ALS Emergency	$850	$850
	ALS II Emergency (monitoring/drugs, etc)	$950	$950
	ALS Non-Emergency	$850	$850
	BLS Emergency	$850	$850
	BLS Non-Emergency	$850	$850
	Mileage (per loaded mile)	$16	$16
	Oxygen	$60	$60
	Private Ambulance Turnover Fee (emergency ALS or BLS)	$250	$250
	Response and Treatment-No Transport	$600	$600
	Hospital Transfer Patient Requests	$800	$800
	Private Ambulance Turnover Fee (non-emergency)	$800	$800
	Hospital Wall Time after 30 Minutes	$50 per half hour after 30 minutes	$50 per half hour after 30 minutes
	Medical Facility Lift Assists	$400.00	$400.00
	Hazmat Clean Up Car Accidents	$500.00	$500.00
	Personnel Costs	Employee Rate + Benefits	Employee Rate + Benefits
	Down Wires and Gas Leak Standby	$200	$200
	Fire Lane Parking Violation	$25	$25
	False Fire Alarm (2 per calendar year no charge)	$0	$0

Meridian Township Summary of Fees - 2027

Department	Fee Description	2026 Rate	2027 Requested Rate
	3rd False Alarm	$25	$25
	4th or More False Alarm	$100	$100
	Emergency Response Cost Recovery		
	Engine	$250	$250
	Ladder	$250	$250
	Ambulance	$125	$125
	Command Vehicle	$125	$125
	Plan Review/Final Inspection:		
		$100	$100
	Expenditures $100,000 plus	$200	$200
	Additional Fees		
	w/fire alarm system	$100	$100
	w/hood suppression system	$100	$100
	w/fire suppression system	$200	$200
	Homeowners Insurance Claims for Fire Suppression	Amount allowed by Insurance Co.	Amount allowed by Insurance Co.
	Hazmat and Homeland Security Responses	Reimbursement of cost (personnel and equipment)	Reimbursement of cost (personnel and equipment)
Parks & Recreation	**Usage Fees**		
	Pavilions	$100/time slot (8am-3pm and 4pm-dusk).res; $200/time slot (8am-3pm and 4pm-dusk.non-res; $250 deposit/time slot	$125/time slot (8am-3pm and 4pm-dusk).residents; $225/time slot (8am-3pm and 4pm-dusk.non-residents; $250 deposit/time slot
	Field Usage	$20/hr res; $40/hr non-res	$25/hr res; $45/hr non-res
	Marketplace on the Green Event Fee	$500/resident; $1,000/ non-res; $250 deposit	$525/resident; $1,050/ non-res; $250 deposit
	Dog Park Membership	$20/year residents; $35/year non-resident	$35/year residents; $40/year non-resident Resident 2nd membership $25/year; Non-Resident 2nd
Police	**Reports**		
	Crash Reports	Charged per the FOIA Act	Charged per the FOIA Act
	Criminal and investigative reports - up to five pages	Charged per the FOIA Act	Charged per the FOIA Act
	each additional page	Charged per the FOIA Act	Charged per the FOIA Act
	Precious metal/gem license	$50	$50
	Vendor Fees	$500 deposit, $20/wk, $60/mo	$500 deposit, $20/wk, $60/mo
	Diversion Program Participation	$400	$400
	Fingerprinting	$60 per card	$60 per card
	Fingerprint VIP	$0	$0
	Finger Prints-Court Ordered	$16	$16
	Snapshot of "Logged" incident	Charged per the FOIA Act	Charged per the FOIA Act
	Private Property Accident Reports (PPPD Accidents)	$0	$0
	Copy of Vehicle Code	$0	$0
	Background Checks	$5	$5
	Court Order-Preliminary Breath Test (PBT)	$5	$5
	Notary fee-pistol purchase permits	$5	$5
	False Alarm Fees	$25 for 2nd & 3rd occurrence, $100 for subsequent occurrences	$25 for 2nd & 3rd occurrence, $100 for subsequent occurrences
	Restitution		
	Officer Costs	$.69 per minute	$.69 per minute
	Records Unit Costs	$.50 per minute	$.50 per minute
	Township prosecuting Attorney Fees	$125 for plea	$125 for plea
	Vehicle Costs	$.70 per minute	$.70 per minute
	False Alarm Late Fees	$50 (30, 60 & 90 day intervals)	$50 (30, 60 & 90 day intervals)

Meridian Township Summary of Fees - 2027

Department	Fee Description	2026 Rate	2027 Requested Rate
	Impound Lot Storage Fees	$10.00 per day	$10.00 per day
	Body Worn Camera/Fleet Video	Charged per the FOIA Act	Charged per the FOIA Act
	Parking	If paid in 10 days / If paid after 10 days	If paid in 10 days / If paid after 10 days
	No Parking Zone	$30 / $40	$30 / $40
	Parking on Sidewalk	$40 / $50	$40 / $50
	Parking within 20 feet of the crosswalk	$30 / $40	$30 / $40
	Parking within 15 feet of a fire hydrant	$50 / $60	$50 / $60
	Fire Lane Violation	$50 / $60	$50 / $60
	Obstructing Traffic	$50 / $60	$50 / $60
	Double Parking	$30 / $40	$30 / $40
	Handicap Parking Violation	$110 / $150	$110 / $150
	Parking too close to an intersection	$30 / $40	$30 / $40
	Blocking a driveway	$50 / $60	$50 / $60
	Traffic Hazard	$50 / $60	$50 / $60
	Parked Wrong Way to Curb	$30 / $40	$30 / $40
	Parked Blocking a Mailbox	$30 / $40	$30 / $40
	Other	$30 / $40	$30 / $40
	Miscellaneous		
	Sex Offender Registration	$50 - $30 to the State of Michigan and $20 to MT	$50 - $30 to the State of Michigan and $20 to MT
Public Works	**Utility Rates**		
	Ready-to-Serve Charge (sewer only customers are charged 1/2 of this fee)	$24-$1,200	$39.69-$2,480.73
	Water	$7.83 per 1000 gallons	$7.36 per 1000 gallons
	Sewer	$7.96 per 1000 gallons	$8.90 per 1000 gallons
	Sewer only (Sewer rate x 12,000 gal usage estimate.)	$95.51 per quarter	$106.80 per quarter
	Sewer only, with metered well water	$7.96 per 1000 gallons	$8.90 per 1000 gallons
	Penalty on past due utlitiy bills	5% of current billing cycle charges	5% of current billing cycle charges
	Capital Charge-Water	Varies (based on location & extension agreements)	Varies (based on location & extension agreements)
	Capital Charge - Sewer	Varies (based on location & extension agreements)	Varies (based on location & extension agreements)
	Connection Charge - Water	$2,685.00 minimum (based on meter size)	$2,930 minimum (based on meter size)
	Connection Charge - Sewer	$4,190.00 minimum (based on meter size)	$5,002 minimum (based on meter size)
	Temporary Water Service Charge	$2,650	$2,650
	Temporary Sewer Service Charge	$3,917	$3,917
	Swimming Pool Fill	$70 per hour plus water usage	$70 per hour plus water usage
	Service Center Bulk Water Fill	$25 per load (under 2,500 gallons)	$25 per load (under 2,500 gallons)
	Construction (hydrant) Meter	$100 plus water usage, $1,300 Deposit	$100 plus water usage, $4,000 Deposit
	Regular Meter Charge (5/8 x 3/4 to 2" compound) Non-Pit	$567-$2,688 (based on size, type & location)	$567-$2,688 (based on size, type & location)
	Meters in Pit (5/8" x 3/4" to 2" compound) Non-Pit	$1,495-$4,341 (based on size, type & location)	$2,139-$8,168 (based on size, type & location)
	Curb Stop	$1,932-$3,788 (based on service size and width of right-of-way)	$1,932-$3,788 (based on service size and width of right-of-way)
	~~Water Turn -On Charge~~ Cost per visit for turning water on or off (domestic & irrigation)	$120 ($80 surcharge for after hrs turn-on)	$120 per site visit ($80 surcharge per sit visit outside of the Public Works regular schedule shift (7:30 a.m. to 3 p.m.))
	Missed Appointment charge	$50	$50
	Scheduled Meter Read Out of the Normal Meter Read Cycle	$100	$100
	Water meter testing at customer request	$125 (waived if meter found defective) based on size, type & location)	$125 (waived if meter found defective) based on size, type & location)
	Repairs	Time and Material	Time and Material
	Utility Construction Permit	$75 if structure required	$75 if structure required
	Sidewalk Obstruction Violation	$50 + cost of abatement	$50 + cost of abatement

Meridian Township Summary of Fees - 2027

Department	Fee Description	2026 Rate	2027 Requested Rate
Treasurer's Office	Tax Collection Admin Fee	1% of tax bill	1% of tax bill
	Failure to notify assessing office of property transfer required under MCL 211.27a(10)	Penalty levied under MCL 211.27b(1)(c) or (d) waived	Penalty levied under MCL 211.27b(1)(c) or (d) waived
	Interest charge/penalty for late tax payments	1% per month	1% per month
	Duplicate tax bill fee	$5.00	$5.00
	Non-Sufficient funds fee	$25.00	$25.00
	Enhanced Access to Public Records:		
	Summer Tax Roll	$1200.00	$1200.00
	Winter Tax Roll	$1200.00	$1200.00
	Annual Assessment Roll	$2,400.00	$2,400.00

NOTE: * Valuation of all construction shall be based on "Building Valuation Data" published in Building Safety Journal by the International Conference of Building Officials, automatically adjusted on an annual basis when the revised list is published and reviewed by the Township Board.

2027-2031 CIP Summaries

Project Title	Department	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032	FUTURE
Dedicated Camera System for Election Drop Boxes	Administration					$ 50,000		
Additional Security Cameras for Township Buildings	Administration			$ 50,000			$ 50,000	
Building Safety and ADA enhancements	Administration				$ 1,500,000			
Self Contained Breathing Apparatus (SCBA) - Harnesses, Bottles, Masks	Fire		$ 350,000					
Cascade air filler system	Fire							$ 450,000
Key card access for Fire Stations	Fire		$ 25,000					
Tornado Siren - Lake Lansing and Towar	Fire							$ 344,022
Tornado Siren - Lake Lansing and Park Lake	Fire							$ 344,022
Tornado Siren - Marsh	Fire							$ 344,022
Tornado Siren - Green	Fire							$ 344,022
Tornado Siren - North Fire Station	Fire							$ 344,022
Tornado Siren - Academic Way	Fire							$ 344,022
Tornado Siren - Piper	Fire							$ 344,022
Tornado Siren - Hannah Boulevard	Fire							$ 344,022
Tornado Siren - Central Fire Station	Fire							$ 344,022
Tornado Siren - Cornell	Fire							$ 344,022
Tornado Siren - Wonch Park	Fire							$ 344,022
Tornado Siren - Van Atta and Grand River	Fire							$ 344,022
Tornado Siren - Bennett	Fire							$ 344,022
Tornado Siren - Dobie	Fire							$ 344,022
Tornado Siren - Harris Nature Center	Fire							$ 344,022
Tornado Siren - South Fire Station	Fire							$ 344,022
Key Card Access for Municipal Building	IT		$ 100,000					
Key Card Access for Public Works Building	IT			$ 60,000				
Storage Area Network Devices	IT					$ 112,568		
Virtual Server Hardware	IT	$ 45,027						
Domain Controller	IT			$ 7,036				
SQL Server	IT		$ 24,624					
Data backup and Protection Servers (Acronis Appliance)	IT				$ 24,624			
Firewall and Software Defined Wide Area Network (SD Wan)	IT						$ 195,467	
Network Switches (15 total)	IT						$ 195,467	
Network Attached Storage Devices (2 total)	IT		$ 16,289					
End User Devices Replacements	IT	$ 93,713	$ 98,398	$ 103,318	$ 108,484	$ 113,908	$ 119,604	
Mobile data Units - Year 1 Replacements	IT	$ 13,230	$ 13,892	$ 14,586	$ 15,315	$ 16,081	$ 16,885	
Central Park Splashpad	*Parks***	*$ 500,000*						
Meridian Riverfront Park Trail Improvements	*Parks***	*$ 1,000,000*						
MSU to Lake Lansing Pathway Phase I, II & III	Pathways	$ 798,000	$ 330,000	$ 2,700,000				
Haslett Road Pathway	Pathways	$ 495,000		$ 450,000				
Gap Projects	Pathways			$ 310,000				
Eastern Third Regional Trail phase 1	Pathways				$ 1,200,000			
Haslett Rd Copper Creek Pathway Gap	Pathways	$ 30,000		$ 25,000				
Meridian East Lansing North Trail Connector	Pathways			$ 650,000				
CMS Energy ROW Trail from Haslett Rd to Okemos Rd	Pathways						$ 1,750,000	
Public Works and Expansion	Parks and Public Works							$ 2,000,000
Local Road Program Annual Expenditures	Public Works	$ 4,887,000	$ 6,400,000	$ 5,015,000	$ 5,500,000	$ 5,500,000	$ 5,500,000	$ 5,500,000
2027 Rehab and Lining Contract	Sewer	$ 1,939,267						
Towar Gardens Flow Meter	Sewer	$ 168,750						
Retrofit Generators and Bypass on Lift Stations	Sewer	$ 1,125,000						
2028 Rehab and Lining Contract	Sewer		$ 3,412,140					
Upgrade Lift Station Control Panels	Sewer		$ 1,687,500					
Small Acres Lift Station Replacement or Abandonment	Sewer			$ 1,246,060				
2029 Sanitary Work	Sewer			$ 2,264,625				
2030 Sanitary Work	Sewer				$ 3,743,855			
2031 Sanitary Work	Sewer					$ 3,874,890		
Future Sanitary Work	Sewer						$ 4,010,511	$ 66,833,231
AMI Collectors, Phase III (5-6 Collectors)	Sewer/Water	$ 121,000						
Case Credit Union Loop - Hamilton to Dobie (790 feet)	Water	$ 285,155						
Jolly Rd/Service Drive - 2163 Jolly to 2199 Jolly (890 feet)	Water	$ 321,251						
South Water Tower Painting and Preventative Maintenance Project	Water	$ 187,875						
Hallendale Rd/Bayshore Dr - Biscayne to Buckingham (1310 feet)	Water	$ 472,853						
Bois Isle Dr - Haslett to Lake Lansing (3750 feet)	Water		$ 1,400,961					
Tamarack Dr - New Salem to Sandlewood (1100 feet)	Water			$ 410,949				
Wausau Rd - Yuma to End (750 feet)	Water			$ 289,999				
Montebello Ave - Sherbrook to Lake Lansing (920 feet)	Water			$ 355,732				
Arbor Dr - Forest Hills to Hatch (3250 feet)	Water			$ 1,232,847				
Mirabeau Dr - Calgary to End (500 feet)	Water			$ 200,099				
Meridian Mall Water Main Replacement (est)	Water				$ 250,000			
Future Water Main Replacement (Annually)	Water				$ 1,733,486	$ 1,927,600	$ 2,144,227	$ 84,355,593
Installation of EV stations at the municipal complex	Administration			$ 150,000				

2027-2031 CIP Summaries

Project Title	Department	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032	FUTURE
Central Fire Station Solar Project	Administration			$ 260,000				
Public Safety Building Solar Project	Administration							$ 500,000
Historical Village Solar Project	Administration		$ 70,000					
Harris Nature Center Solar Project	Administration					$ 125,000		
Municipal Building Solar Project	Administration							$ 650,000
North Fire Solar Project	Administration			$ 110,000				
Service Center Generator	Administration							

MOTOR POOL

Homemade 1 Axle	Water							$ 4,072
Light Tower	Water		$ 14,660					
Pickup Truck (Standard cab) F250	Water	$ 71,000						
Backhoe	Water							$ 209,972
Meter Reader	Water							$ 39,399
Tandem Dually Trailer	Water							$ 22,726
Special Events Trailer	Parks							$ 4,887
Backhoe (Yard)	Water							$ 135,130
Traffic Arrow Board	Water							$ 8,144
Traffic Arrow Board	Water							$ 8,144
Fork Lift	Water							$ 51,721
Dump Truck (5 yard)	Water	$ 39,660						$ 82,873
Pickup Truck (Extended cab)	Public Works							$ 53,446
Vactor Truck (complete unit)	Water							$ 576,208
Sewer Camera Truck	Sewer					$ 363,852		
Green Portable Generator	Sewer							$ 20,789
Pickup Truck (Crew cab)	Public Works							$ 44,119
Traffic Control- Sign Trailer	Water							$ 1,629
Gray Portable Generator	Sewer							$ 20,789
Confined Space Trailer	Sewer							$ 4,445
Tool Cat	Public Works	$ 84,000						
Snow blower for MB Utility #53	Public Works							$ 15,475
Tool Cat	Public Works							
Tool Cat	Public Works	$ 84,000						
Groundsmaster Tractor with Blower	Public Works							$ 29,549
Volunteer Trailer	Parks							$ 8,144
Zero Turn Mower	Parks							$ 19,170
Batwing Mower	Parks							$ 73,169
Batwing Mower	Parks							$ 67,541
Maintenance Trailer	Public Works							$ 9,773
Rotary Brush Cutter	Parks							$ 6,786
Angel Power Broom	Parks							$ 6,468
Maintenance Truck	Parks							
Felling Trailer	Parks							$ 13,031
Batwing mower	Parks							$ 63,108
Load Trailer	Sewer							$ 1,955
BNM Trailer	Parks	$ 7,000						
1 ton dually pickup truck	Parks							$ 56,754
John Deere mower	Parks							$ 17,792
John Deere mower	Parks							$ 17,792
Tractor	Parks							$ 41,579
Backhoe	Cemetery							$ 93,552
Utility Vehicle	Cemetery							$ 20,687
Zero Turn Mower	Cemetery							$ 10,522
Zero Turn Mower	Cemetery							$ 10,522
Zero Turn Mower	Cemetery							$ 15,837
Zero Turn Mower	Sewer	$ 20,000						
Motorcycle Patrol M9	Police							$ 38,044
Motorcycle Patrol M10	Police							$ 38,044
Enclosed trailer	Police							$ 3,258
Parking Enforcement	Police							$ 58,640
Maintenance Truck	Vehicle Maintenance							$ 58,640
Property Compliance	CPD	$ 40,000						
Field Inspection	Engineering	$ 50,000						
Field Inspection	Engineering	$ 50,000						
Field Inspection	Engineering		$ 71,671					
Property Compliance	CPD			$ 58,453				
Property Compliance	CPD			$ 58,453				
Speed Radar Trailer	Police							
931 Ambulance was Medic 92	Fire							$ 268,019
Ambulance Medic 911	Fire	$ 210,000						

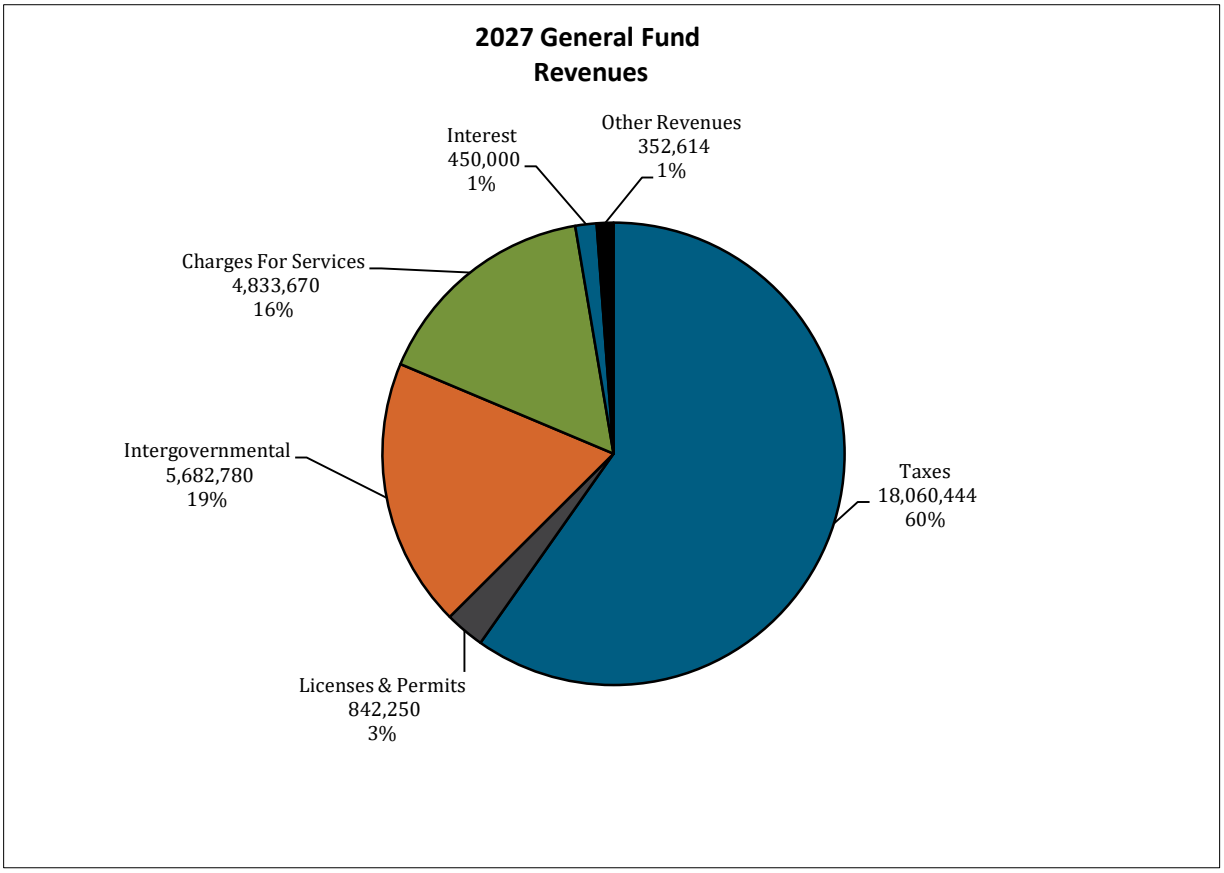
2027-2031 CIP Summaries

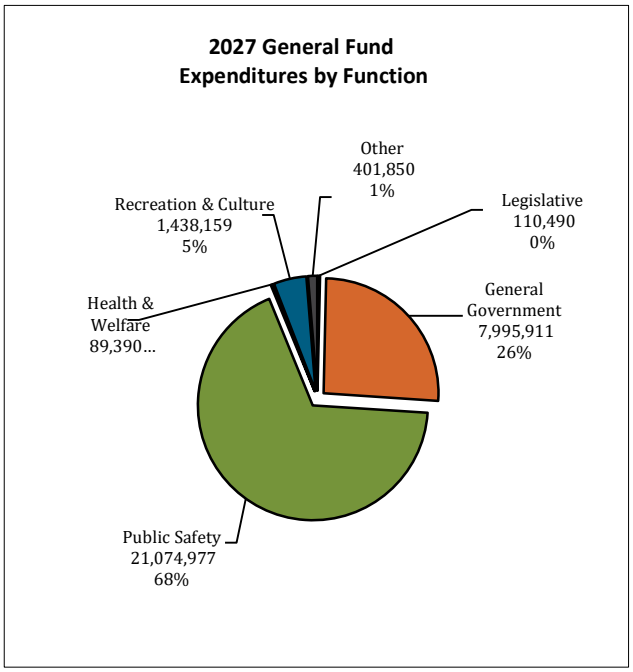
Project Title	Department	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032	FUTURE
Ambulance Medic 91	Fire							$ 268,019
Rescue Boat Trailer	Fire							
Engine 92	Fire							$ 1,451,295
Fire Safety Trailer	Fire							
Engine 91	Fire							$ 1,612,550
Ford F350	Vehicle Maintenance	$ 71,000						
Ford F350	Public Works	$ 80,000						
Tri-axle dump	Parks		$ 15,475					
Street Sweeper	Public Works				$ 30,949			
Portable Air Compressor	Parks							$ 51,978
Field Inspection	Engineering			$ 73,300				
Assessing auto	Administration				$ 35,671			
Dump Truck	Parks		$ 60,749					
Building Inspector	CPD				$ 35,671			
DB Black Escape	Police				$ 35,671			
Ambulance Medic 92	Fire							$ 240,601
Batwing Mower	Parks							
DB Gray	Police				$ 51,118			
Recreation Vehicle	Parks							$ 48,799
Black	Vehicle Maintenance				$ 69,153			
Rescue Boat	Fire							$ 25,398
Training	Engineering				$ 69,153			
Chief	Fire				$ 68,664			
Enclosed tool trailer	Water	$ 18,000						
Pickup Truck (Crew cab)	Sewer					$ 64,477		
Pickup Truck (Extended Cab)	Water					$ 64,477		
Pool Auto	Administration					$ 39,159		
Pool Auto	Administration					$ 39,159		
DB	Police	$ 40,000						
Safety Training	Fire					$ 69,568		
Sewer Lead	Sewer					$ 69,568		
Building Inspector	CPD						$ 69,568	
Inspection Truck	Engineering						$ 69,568	
Tool Cat	Public Works				$ 89,240			
Sickle Bar Mower	Public Works			$ 13,208				
Snow Blower	Public Works							$ 8,732
Batwing Mower	Public Works		$ 92,550					
10 Yard Dump	Water						$ 229,604	
Side by Side	Fire							$ 42,625
Snowblower	Public Works							$ 10,025
Vactor Truck (complete unit)	Sewer				$ 659,919			
Chief	Police							$ 58,427
Patrol Vehicle	Police	$ 60,000						
Patrol Vehicle	Police	$ 60,000						
DB	Police							$ 43,377
Land Preservation Pickup Truck	Parks							$ 52,196
Tool Cat	Public Works					$ 94,349		
BC Vehicle	Fire							$ 68,469
Medic 93	Fire			$ 285,423				
K9	Police			$ 69,394				
Trailer	Public Works							$ 13,039
Ladder Truck	Fire							$ 2,904,519
Maintenance Truck	Sewer							$ 67,614
Bobcat	Public Works							$ 10,596
Tool Cat	Parks						$ 109,494	
Mower	Parks					$ 23,523		
Mower	Parks					$ 23,523		
Trailer	Parks							$ 9,049
Maintenance Truck	Parks							$ 51,789
Standard Cab	Parks							$ 81,083
Cab and Half	Public Works							$ 103,866
Single Rear wheel	Water							$ 102,555
Patrol Vehicle	Police	$ 60,000						
Patrol Vehicle	Police							
Patrol Vehicle	Police							
Tool Cat	Public Works							$ 112,693
Field Inspection	Engineering							$ 74,401
Patrol Vehicle	Police		$ 64,452					
Patrol Vehicle	Police		$ 64,452					

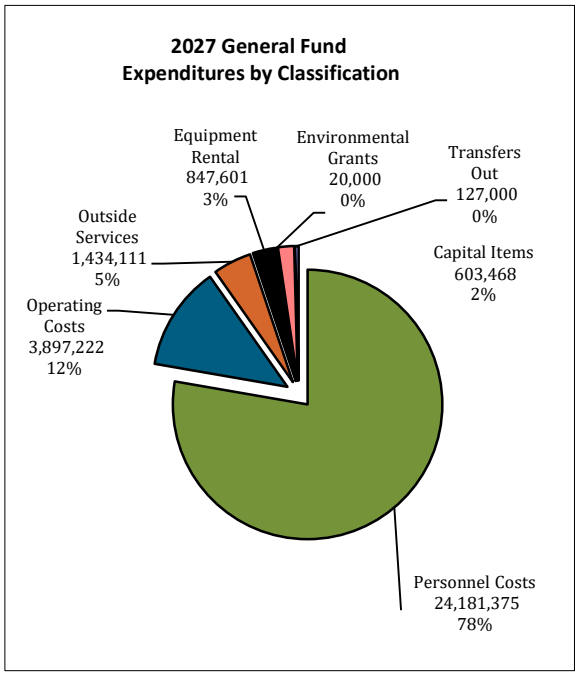
2027-2031 CIP Summaries

Project Title	Department	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031	FY 2032	FUTURE
Crew Cab	Water							$ 98,882
Patrol Vehicle	Police		$ 64,452					
4 door	Parks							$ 98,574
Patrol Vehicle	Police		$ 64,452					
Fire Inspector	Fire							$ 82,867
Super Cab/Stake and Locate	Water							$ 65,697
Flat Bed Super Cab	Water							$ 107,909
Fire Engine	Fire							$ 3,065,458
Pickup Truck	Water							$ 87,727
Patrol Vehicle	Police			$ 68,279				
Patrol Vehicle	Police			$ 72,100				
Supervisor	Parks							$ 80,842
Building Official	CPD							$ 80,842
Fire Engine	Fire							$ 3,141,368
Flat Bed	Parks							$ 123,749
Flat Bed	Parks							$ 119,159
Superintendent Vehicle	Sewer							$ 93,435
Service Truck	Sewer							$ 181,835
Salter	Parks							$ 13,534
Zero turn mower	Public Works							$ 28,000
Zero turn mower	Public Works							$ 28,000
Patrol Vehicle - Truck	Police							$ 94,776
Van	Parks							$ 77,579
Ambulance	Fire							$ 351,049
Patrol Vehicle - Truck	Police				$ 68,742			
Vac Truck	Water							$ 971,014

****Parks Master Plan & CIP: Currently in progress of being updated. The updated plans will be incorporated once finalized.*


2027 General Fund
Revenues
Interest
450,000
1%
Other Revenues
352,614
1%
Charges For Services
4,833,670
16%
Intergovernmental
5,682,780
19%
Taxes
18,060,444
60%
Licenses & Permits
842,250
3%


2027 General Fund
Expenditures by Function
Other
401,850
1%
Recreation & Culture
1,438,159
5%
Legislative
110,490
0%
Health &
Welfare
89,390...
General
Government
7,995,911
26%
Public Safety
21,074,977
68%


2027 General Fund
Expenditures by Classification
Equipment
Rental
847,601
3%
Environmental
Grants
20,000
0%
Transfers
Out
127,000
0%
Outside
Services
1,434,111
5%
Capital Items
603,468
2%
Operating
Costs
3,897,222
12%
Personnel Costs
24,181,375
78%

GENERAL FUND
FINANCIAL SUMMARY
2027

Summary of 2027 Operating Activity:

Estimated Revenues & Financing Sources:			
Taxes	18,060,444	59.76%	
Licenses & Permits	842,250	2.79%	
Intergovernmental	5,682,780	18.80%	
Charges For Services	4,833,670	15.99%	
Interest	450,000	1.49%	
Other Revenues	352,614	1.17%	
Total Estimated Revenues & Financing Sources			30,221,758
Estimated Expenditures & Financing Uses:			
Legislative	110,490	0.36%	
General Government	7,995,911	25.70%	
Public Safety	21,074,977	67.74%	
Health & Welfare	89,390	0.29%	
Recreation & Culture	1,438,159	4.62%	
Other	401,850	1.29%	
Total Estimated Expenditures & Financing Uses			31,110,777
Anticipated Surplus (Deficit) for 2027			($889,019)

Statement of Fund Balance

Fund Balance as of December 31, 2025 (per audited financial statements)	16,368,074
Anticipated Surplus (Deficit) for 2026	(615,861)
Estimated Available Fund Balance as of December 31, 2026	15,752,213
Anticipated Surplus (Deficit) for 2027	(889,019)
Estimated Available Fund Balance as of December 31, 2027	14,863,194
Fund Balance/Average Monthly Expenditures	5.73

GENERAL FUND
DETAILED REVENUE SUMMARY BY SOURCE

ACTIVITY	2025 Actual	2026 Original Budget	2026 Projected Total	2027 BUDGET	% of Total	% Chg v. 2026 Budget
TAXES						
Current Tax Collections	9,262,872	9,603,611	9,643,722	9,960,058	32.96%	3.71%
Payment in Lieu of Taxes	10,413	9,500	10,757	10,500	0.03%	10.53%
MUNICIPAL SERVICES AGREEMENT	9,270	9,548	9,548	9,835	0.03%	3.01%
Police Millage 1998	1,339,898	1,389,295	1,394,963	1,440,705	4.77%	3.70%
Fire Millage 1998	1,411,815	1,463,805	1,469,779	1,517,964	5.02%	3.70%
Police/Fire Millage 2018	3,284,337	3,411,575	3,419,561	3,538,110	11.71%	3.71%
Trailer Park Collections	323	200	200	200	0.00%	0.00%
Community Services Millage 2002	145,131	150,561	151,061	156,072	0.52%	3.66%
Delinquent Tax Collection	41,669	27,000	27,000	27,000	0.09%	0.00%
Tax Administration Fee	1,330,439	1,276,842	1,276,842	1,400,000	4.63%	9.65%
TOTAL TAXES	16,836,167	17,341,937	17,403,433	18,060,444	59.77%	4.14%
LICENSES & PERMITS						
Building Permits	1,024,003	700,000	700,000	600,000	1.98%	-14.29%
Other Permits	341,312	282,520	282,130	242,250	0.80%	-14.25%
TOTAL LICENSES & PERMITS	1,365,315	982,520	982,130	842,250	2.78%	-14.28%
INTERGOVERNMENTAL						
Federal Revenue	-	-	480,000	38,045	0.13%	n/a
Local Community Stabilization Share	60,703	60,000	46,846	40,000	0.13%	-33.33%
State Revenue Sharing	5,897,070	5,059,848	4,661,140	4,580,605	15.16%	-9.47%
Marijuana Tax	-	-	108,035	104,000	0.34%	n/a
Liquor Tax Refund	32,944	30,000	30,000	30,000	0.10%	0.00%
METRO Act Fees	42,232	30,000	45,668	40,000	0.13%	33.33%
Local Revenue Sharing Agreements	675,561	675,000	730,670	741,630	2.45%	9.87%
Other	143,592	108,500	154,282	108,500	0.36%	0.00%
TOTAL INTERGOVERNMENTAL	6,852,102	5,963,348	6,256,641	5,682,780	18.81%	-4.70%
CHARGES FOR SERVICES						
Administration - Public Works Services	1,050,000	1,081,500	1,081,500	1,113,946	3.69%	3.00%
Administration - Pedestrian Bikepath	59,175	60,951	60,951	60,951	0.20%	0.00%
Administration - Cable T.V.	544,384	425,000	425,000	415,000	1.37%	-2.35%
Cemetery Revenue	59,765	42,500	45,000	40,000	0.13%	-5.88%
Planning Department	17,000	30,000	35,000	20,000	0.07%	-33.33%
Street Lights	463,191	500,201	499,979	517,123	1.71%	3.38%
Ambulance Fees	1,823,205	1,700,000	1,700,000	1,800,000	5.96%	5.88%
Police Services-Williamstown Twp.	196,028	175,095	175,100	180,350	0.60%	3.00%
Reimbursement - Fire & Police	106,477	65,000	65,000	80,000	0.26%	23.08%
Reimbursement - Crossing Guard	11,027	25,000	25,000	30,000	0.10%	20.00%
Reimbursement - School Security	191,015	50,000	75,000	75,000	0.25%	50.00%
Reimbursement - City of Mason	17,350	30,000	30,000	-	0.00%	n/a
Reimbursement - Alaiedon Twp	6,488	8,000	8,000	7,500	0.02%	n/a
Recreation Program Rev	186,378	194,730	188,630	179,800	0.59%	-7.67%
Franchise Fees - BWL	241,999	172,000	172,000	180,000	0.60%	4.65%
Code Inspection & Registration Fees	143,981	163,500	174,500	134,000	0.44%	-18.04%
TOTAL CHARGES FOR SERVICES	5,117,463	4,723,477	4,760,660	4,833,670	15.98%	2.33%
INTEREST						
Interest Income - General Fund	1,103,735	450,000	525,000	450,000	1.49%	0.00%
TOTAL INTEREST	1,103,735	450,000	525,000	450,000	1.49%	0.00%
OTHER REVENUES						
Reimbursement	99,024	34,916	123,588	40,000	0.13%	14.56%
Donations	8,719	10,500	11,000	8,500	0.03%	-19.05%
Rentals	7,540	6,960	6,960	6,960	0.02%	0.00%
Miscellaneous	20,867	10,850	17,870	13,100	0.04%	20.74%
Court Restitution	15,322	10,000	10,000	10,000	0.03%	0.00%
Vehicle & Surplus Property Sales	64	-	1,800	-	0.00%	n/a
Fines & Tickets	114,847	68,000	104,500	89,500	0.30%	31.62%
Transfer In from other funds	-	-	15,000	184,554	0.61%	n/a
TOTAL OTHER REVENUE	266,383	141,226	290,718	352,614	1.17%	149.68%
TOTAL REVENUES	31,541,165	29,602,508	30,218,582	30,221,758	100.00%	2.09%

GENERAL FUND
DEPARTMENT EXPENDITURE SUMMARY

Expenditures by Function

FUNCTION	2025 Actual	2026 Original Budget	2026 Projected Total	2027 BUDGET	% of Total	% Chg v. 26 Budget
LEGISLATIVE						
Township Board	112,626	114,741	110,741	110,490	0.36%	-3.70%
TOTAL LEGISLATIVE	112,626	114,741	110,741	110,490	0.36%	-3.70%
GENERAL GOVERNMENT						
Administrative Services	2,071,778	2,055,626	1,960,788	2,024,290	6.51%	-1.52%
Accounting & Budgeting	682,511	493,429	506,039	520,175	1.67%	5.42%
Clerk - Administration	423,567	460,014	446,974	420,108	1.35%	-8.67%
Information Technology	887,032	942,801	992,801	1,026,355	3.30%	8.86%
Assessing	533,962	588,935	588,935	621,856	2.00%	5.59%
Treasurer	385,532	420,165	420,165	424,090	1.36%	0.93%
Clerk - Elections	131,441	265,785	495,022	15,000	0.05%	-94.36%
Building Maintenance	470,296	526,178	548,785	537,663	1.73%	2.18%
Township Manager/Personnel	1,000,335	899,173	897,373	910,433	2.93%	1.25%
Grounds Maintenance	191,196	240,680	241,431	264,740	0.85%	10.00%
Recycling Center	132,421	61,100	69,242	76,100	0.24%	24.55%
Watershed Management	989,440	923,821	951,609	975,277	3.13%	5.57%
Cemetery	108,567	144,424	146,926	118,788	0.38%	-17.75%
Associations/Authorities	56,588	57,817	57,838	61,036	0.20%	5.57%
TOTAL GENERAL GOVERNMENT	8,064,666	8,079,948	8,323,928	7,995,911	25.70%	-1.04%
PUBLIC SAFETY						
Police	8,189,288	9,085,359	9,152,013	9,616,221	30.91%	5.84%
EMS/Fire	8,908,307	9,432,059	9,453,159	9,956,744	32.00%	5.56%
Community Planning & Dev - Planning	526,351	576,348	584,948	615,024	1.98%	6.71%
Community Planning & Dev - Building	610,132	893,756	1,366,656	886,988	2.85%	-0.76%
TOTAL PUBLIC SAFETY	18,234,078	19,987,522	20,556,776	21,074,977	67.74%	5.44%
HEALTH & WELFARE						
Human Services	75,465	83,677	83,677	89,390	0.29%	6.83%
TOTAL HEALTH & WELFARE	75,465	83,677	83,677	89,390	0.29%	6.83%
RECREATION & CULTURAL						
Park Commission	3,146	7,247	7,247	7,240	0.02%	-0.10%
Park & Recreation Administration	207,572	122,423	130,519	128,793	0.41%	5.20%
Recreation	272,301	300,907	323,745	327,895	1.05%	8.97%
Parks Maintenance	500,047	538,083	565,789	555,201	1.78%	3.18%
Community Activities	17,878	17,500	17,500	17,500	0.06%	0.00%
Communications	316,338	400,132	455,539	401,530	1.29%	0.35%
TOTAL RECREATION & CULTURAL	1,317,282	1,386,292	1,500,339	1,438,159	4.62%	3.74%
OTHER						
Capital Outlay	52,373	155,100	131,000	274,850	0.88%	77.21%
Operating Transfers Out	127,000	127,000	127,982	127,000	0.41%	0.00%
TOTAL OTHER	179,373	282,100	258,982	401,850	1.29%	42.45%
TOTAL EXPENDITURES	$27,983,490	$29,934,280	$30,834,443	$31,110,777	100.00%	3.93%

Expenditures by Account Classification

ACCOUNT CLASSIFICATION	2025 Actual	2026 Original Budget	2026 Projected Total	2027 BUDGET	% of Total	% Chg v. 26 Budget
Personnel Costs	21,507,569	23,265,831	23,588,535	24,181,375	77.73%	3.94%
Operating Costs	3,871,129	3,800,289	3,894,906	3,897,222	12.53%	2.55%
Outside Services	1,205,094	1,437,782	1,892,412	1,434,111	4.61%	-0.26%
Equipment Rental	847,601	847,601	847,601	847,601	2.72%	0.00%
Environmental Grants	19,631	15,000	20,330	20,000	0.06%	33.33%
Capital Items	405,466	440,777	462,677	603,468	1.94%	36.91%
Transfers Out	127,000	127,000	127,982	127,000	0.41%	0.00%
TOTAL EXPENDITURES	$27,983,490	$29,934,280	$30,834,443	$31,110,777	100.00%	3.93%

GENERAL FUND

DEPARTMENT:
Township Board

FUNCTION:
Legislative

Activity Description:
The Township Board is composed of seven members who serve as the legislative and policy-making body of Township government. Among them, the Clerk and Treasurer are full-time officers with statutory duties, while the Supervisor serves as the chief elected official and presides over all Board meetings.

Key 2027 Priorities:

- Implement the Board's 2027 Goals around economic development, environmental sustainability, senior center, communications, financial planning, and housing.

BUDGET SUMMARY

Account Classification	2025 Actual	2026 Original Budget	2026 Projected Total	2027 Budget
Personnel Costs	89,361	91,741	91,741	94,490
Operating Costs	23,265	20,000	16,000	16,000
Outside Services	-	3,000	3,000	-
TOTAL	$112,626	$114,741	$110,741	$110,490

Personnel Costs: Compensation for all Board members is determined by the Elected Official Compensation Commission.

Operating Costs: Includes communications ($10,000), conferences ($5,000), and operating supplies ($1,000).

PERSONNEL SUMMARY

Position/Title	2025	2026	2027
Supervisor	1.0	1.0	1.0
Trustees	4.0	4.0	4.0
	5.0	5.0	5.0

Clerk - See Clerk Activity
Treasurer - See Treasurer Activity

GENERAL FUND

DEPARTMENT:
Administrative Services

FUNCTION:
General Government

Activity Description:
This activity covers general administrative expenses not assigned to a specific department, including insurance, utilities, street lights, legal services, retiree health care, equipment maintenance, and office supplies.

Key 2027 Priorities:
- Review current insurance policies to ensure adequate coverage and cost-effective rates.

BUDGET SUMMARY

Account Classification	2025 Actual	2026 Original Budget	2026 Projected Total	2027 Budget
Personnel Costs	243,222	251,608	291,770	261,140
Operating Costs	1,408,301	1,387,018	1,312,018	1,399,250
Outside Services	420,255	417,000	357,000	363,900
	$2,071,778	$2,055,626	$1,960,788	$2,024,290

Personnel Costs: Represents the Township's 50% share of police/fire retiree health care coverage and the actuarially-determined contribution necessary to fund the current and unfunded liability for these post retirement benefits; and reimbursements to the State for unemployment compensation paid to employees who terminate employment with the Township and are not employed elsewhere.

Operating Costs: Include cost of insurance, postage, printers/copiers, operating supplies, utilities, and ambulance billing contract.

Outside Services: Include all legal fees and the townships MAUI Membership.

PERSONNEL SUMMARY

(Not Applicable)

GENERAL FUND

DEPARTMENT:
Accounting/Budgeting

FUNCTION:
General Government

Activity Description:
The Department of Accounting & Budgeting (Finance) manages the Township's financial operations, including accounts payable, purchasing, and utility billing. The department also oversees financial reporting, budget development and monitoring, external audits, and the review and improvement of internal procedures and controls.

Key 2027 Priorities:

- Continue collaborating with Public Works to improve meter reading, billing accuracy, and customer service while identifying opportunities to improve the efficiency and reliability of the utility billing process.
- Refine the annual budget and financial reporting processes to provide clear, user-friendly, and decision focused information.

BUDGET SUMMARY

Account Classification	2025 Actual	2026 Original Budget	2026 Projected Total	2027 Budget
Personnel Costs	621,217	416,829	429,439	441,075
Operating Costs	36,576	46,600	51,600	49,100
Outside Services	24,718	30,000	25,000	30,000
	$682,511	$493,429	$506,039	$520,175

Personnel Costs: No change in staffing levels.

Operating Costs: Includes utility billing costs, postage and mailing, and expenses for professional conferences and training.

Outside Services: Represents the General Fund cost of the annual financial audit.

PERSONNEL SUMMARY

Position/Title	2025	2026	2027
Finance Director	1.0	1.0	1.0
Accountant	1.0	1.0	1.0
Administrative Assistant I	0.5	0.0	0.0
Bookkeeper	2.5	2.0	2.0
Utility Billing Supervisor	1.0	0.0	0.0
	6.00	4.00	4.00

GENERAL FUND

DEPARTMENT:
Clerk-Administration

FUNCTION:
General Government

Activity Description:
An elected full-time Township Clerk heads the administrative division of the Township Clerk's Office, with responsibilities largely set by state statute. These responsibilities include: maintaining voter registration file and conducting elections; maintaining certain Township records; providing Township Board meeting minutes; codification of ordinances; publishing meeting and legal notices; oversight of Township cemeteries; and a multitude of other administrative and clerical responsibilities. The Township Clerk's Office also maintains the Township mailroom operations.

Key 2027 Priorities:
- Training opportunities for Clerk's office staff
- Ensuring transparency by providing public information and publishing notices.

BUDGET SUMMARY

Account Classification	2025 Actual	2026 Original Budget	2026 Projected Total	2027 Budget
Personnel Costs	395,257	435,264	412,724	394,858
Operating Costs	7,246	7,250	18,750	15,250
Outside Services	21,064	17,500	15,500	10,000
	$423,567	$460,014	$446,974	$420,108

Personnel Costs: No change in staffing levels.

Operating Costs: Includes costs for supplies, conferences, training, and cost to amend and maintain codified ordinance books.

Outside Services: Includes record shredding, public notices, Memorial Day tent and chair rentals, and postage machine lease.

PERSONNEL SUMMARY

Position/Title	2025	2026	2027
Township Clerk	1.0	1.0	1.0
Deputy Clerk/Election Administrator	1.0	1.0	1.0
Administrative Assistant II	1.0	1.0	1.0
Records Technician III	1.0	1.0	1.0
	4.0	4.0	4.0

GENERAL FUND

DEPARTMENT:
Information Technology

FUNCTION:
General Government

Activity Description:
Provides support services for all technology infrastructures employed by the Township. The operation also supplies end-user departments and users with proven technology that enhances their ability to function and perform their duties to further promote the enhancements of Board Goals and Objectives. Primary attention is given to operations, overall reliability to the end users, and cybersecurity.

Key 2027 Priorities:
- Increase Return on Investment with existing Microsoft 365 applications and services through assessment and training.
- Replacing workstations focused on maintaining high-end user productivity.
- Review & enhance mobile data use.

BUDGET SUMMARY

Account Classification	2025 Actual	2026 Original Budget	2026 Projected Total	2027 Budget
Personnel Costs	355,512	384,801	384,801	400,565
Operating Costs	508,264	503,100	554,100	561,600
Outside Services	23,256	51,900	51,900	47,000
Capital Items	-	3,000	2,000	17,190
	$887,032	$942,801	$992,801	$1,026,355

Personnel Costs: No change in staffing levels.

Operating Costs: Includes computer supplies for all users, hardware and software licenses, hardware maintenance, professional conferences, and employee computer training.

Outside Services: Includes electronic recycling services ($2,500), electrical work and wiring ($5,500), network engineering ($30,000) and network security hardware ($9,000).

Capital Items: MODUS election software costs ($13,690), Ecmo server software ($1,000) and Administrative Conference Room Display ($2,500).

PERSONNEL SUMMARY

Position/Title	2025	2026	2027
Director of Information Technology	1.0	1.0	1.0
IT Technician	2.0	2.0	2.0
DPW Records Manager/GIS Specialist	0.3	0.2	0.2
	3.3	3.2	3.2

GENERAL FUND

DEPARTMENT:
Assessing

FUNCTION:
General Government

Activity Description:
The Assessing Department is responsible for determining the value of all taxable real and personal property in the Township. This department assists the Board of Review in its deliberations, and it defends the Township in tax appeal cases before the Michigan Tax Tribunal, the Michigan Court of Appeals, and the Michigan Supreme Court.

Key 2027 Priorities:
- Establish and deliver on time a certified 2027 Assessment Roll to the Board of Review.
- Meet all statutory reporting requirements with the county and state.
- Conduct a reinspection program of existing parcels and assess new construction.

BUDGET SUMMARY

Account Classification	2025 Actual	2026 Original Budget	2026 Projected Total	2027 Budget
Personnel Costs	497,119	536,335	536,335	568,956
Operating Costs	11,579	12,100	12,100	12,900
Outside Services	25,264	40,500	40,500	40,000
	$533,962	$588,935	$588,935	$621,856

Personnel Costs: No change in staffing levels.

Operating Costs: Includes costs for supplies, conferences, and training.

Outside Services: Includes outside appraisals and expert witnesses.

PERSONNEL SUMMARY

Position/Title	2025	2026	2027
Assessor	1.0	1.0	1.0
Appraiser II	2.0	2.0	2.0
Assessing Clerk	1.0	1.0	1.0
	4.0	4.0	4.0
Intern	2.0	2.0	2.0

GENERAL FUND

DEPARTMENT:
Treasurer

FUNCTION:
General Government

Activity Description:
The elected full-time Treasurer, as required by state statute, is responsible for receiving and safeguarding all Township funds, and accounting for these funds in accordance with state law and Township Board directives. The Treasurer's office also oversees Township investments.

Key 2027 Priorities:
- Optimize investment of Township funds while ensuring liquidity for operations.
- Ensure all Township funds are collected, deposited, and reconciled according to state law and Township policies.

BUDGET SUMMARY

Account Classification	2025 Actual	2026 Original Budget	2026 Projected Total	2027 Budget
Personnel Costs	323,981	357,165	357,165	357,090
Operating Costs	33,176	33,000	33,000	35,000
Outside Services	28,375	30,000	30,000	32,000
	$385,532	$420,165	$420,165	$424,090

Personnel Costs: No change in staffing levels.

Operating Costs: Include the cost of printing and postage for tax bills, and professional conferences.

Outside Services : Investment advisory services and on-line processing fees.

PERSONNEL SUMMARY

Position/Title	2025	2026	2027
Treasurer	1.0	1.0	1.0
Assistant to the Treasurer	1.0	1.0	1.0
Bookkeeper	1.0	1.0	1.0
	3.0	3.0	3.0

DEPARTMENT:
Clerk-Elections

FUNCTION:
General Government

Activity Description:

The Elections Division is where funds are allocated for managing voter registration and election activities for federal, state, and local elections. This includes the maintenance of voter records, coordinating early voting and absentee voting, preparing ballots, and overseeing Election Day operations. The budget supports key operational needs such as election staff recruitment and training, printing envelopes, mailing of ballots, voter outreach, and public notices. Annual maintenance and testing of election equipment is essential to ensure secure and reliable voting systems. Adequate funding ensures compliance with state and federal laws, protects election integrity, and allows the Clerk's Office to conduct accessible, free, and fair elections for voters in Meridian Township.

Key 2027 Priorities:

- Effective administration of elections, which includes ensuring secure and accurate election processes for early voting, absentee voting, and Election Day.
- Voter outreach especially with precinct consolidation efforts which impact voters and polling locations.

BUDGET SUMMARY

Account Classification	2025 Actual	2026 Original Budget	2026 Projected Total	2027 Budget
Personnel Costs	72,498	176,285	356,842	-
Operating Costs	46,671	74,500	123,180	-
Outside Services	12,272	15,000	15,000	15,000
	$131,441	$265,785	$495,022	$15,000

Personnel Costs: No anticipated elections.

Operating Costs: Includes election supplies, publications, and postage.

Outside Services: Required state equipment maintenance.

PERSONNEL SUMMARY

Position/Title	2025	2026	2027
Temporary Election Help	5.0	6.0	0.0

GENERAL FUND

DEPARTMENT:
Public Works
Building Maintenance

FUNCTION:
General Government

Activity Description:
The Building Maintenance division oversees the operation and maintenance of all municipal buildings. Maintenance personnel provide repair services and preventive maintenance. The Township owns and/or maintains numerous buildings and structures, including Township Hall; Public Safety Building; Service Center; Fire Stations 90, 91, and 92; Harris Nature Center; Snell Towar Recreational Center; Historical Village properties; and the former Haslett Library building.

BUDGET SUMMARY

Account Classification	2025 Actual	2026 Original Budget	2026 Projected Total	2027 Budget
Personnel Costs	139,448	148,876	171,483	160,361
Operating Costs	33,905	46,200	46,200	46,200
Outside Services	277,695	312,000	312,000	312,000
Equipment Rental	18,102	18,102	18,102	18,102
Capital Items	1,146	1,000	1,000	1,000
	$470,296	$526,178	$548,785	$537,663

Personnel Costs: No change in staffing levels.

Operating Costs: Includes materials and supplies for maintaining the buildings.

Outside Services: Includes the maintenance for the HVAC system, emergency generator maintenance, tree service, electrician services, and maintenance & custodial service.

Equipment Rental: Amount paid to the Motor Pool to cover the cost of fuel, maintenance, and depreciation for the vehicle(s) assigned to this activity.

Capital Items: Replacement equipment and tools.

PERSONNEL SUMMARY

Position/Title	2025	2026	2027
Lead Worker	1.0	1.0	1.0

GENERAL FUND

DEPARTMENT:
Administration/Human Resources

FUNCTION:
General Government

Activity Description:
Administration and Human Resources oversee key Township functions. The Township Manager works with the Township Board and staff to align policy goals with day-to-day operations. Human Resources handles employee recruitment, hiring, payroll, employee relations, legal compliance, benefits administration, labor relations, and collective bargaining. In addition, Human Resources manages loss prevention programs, workers' compensation insurance claims, and coordinating employee wellness programs.

Key 2027 Priorities:
- Streamline on/off boarding employment process to enhance employee integration.
- Enhance the application and employment selection process to reduce hiring timelines
- Negotiate expiring collective bargaining agreements with three unions.
- Explore leadership and staff training opportunities.
- Explore additional healthcare plan options and strategies to lower escalating costs.

BUDGET SUMMARY

Account Classification	2025 Actual	2026 Original Budget	2026 Projected Total	2027 Budget
Personnel Costs	888,220	791,005	791,005	784,565
Operating Costs	53,872	62,600	61,100	60,300
Outside Services	31,925	19,250	18,950	39,250
Equipment Rental (Motor Pool)	26,318	26,318	26,318	26,318
	$1,000,335	$899,173	$897,373	$910,433

Personnel Costs: No change in staffing levels.

Operating Costs: Includes hiring costs; employee physicals, annual physicals, pre-employment physicals, and DOT physicals; employee wellness program; and professional conferences and training.

Outside Services: Includes CARES (Employee Assistance Program), actuarial, and legal expenses.

PERSONNEL SUMMARY

Position/Title	2025	2026	2027
Township Manager	1.0	1.0	1.0
Human Resources Director	1.0	1.0	1.0
Human Resources Administrator	1.0	1.0	1.0
HR Specialist	0.5	0.5	0.5
Executive Assistant	1.0	1.0	1.0
Director of Projects & Operations	1.0	0.0	0.0
Security/Information Officer	1.0	1.0	1.0
	6.5	5.5	5.5

GENERAL FUND

DEPARTMENT:
Public Works
Grounds Maintenance

FUNCTION:
General Government

Activity Description:
Grounds Maintenance is responsible for the maintenance of all public grounds (excluding parks) and parking lots including mowing, trimming, and snow removal. Work is directed by the Public Works Superintendent, reporting to the Deputy Township Manager/Director of Public Works.

BUDGET SUMMARY

Account Classification	2025 Actual	2026 Original Budget	2026 Projected Total	2027 Budget
Personnel Costs	81,528	127,460	128,211	144,020
Operating Costs	21,953	19,450	19,450	26,950
Outside Services	14,945	20,000	20,000	20,000
Equipment Rental	72,770	72,770	72,770	72,770
Capital Items	-	1,000	1,000	1,000
	$191,196	$240,680	$241,431	$264,740

Personnel Costs: No change in staffing levels.

Operating Costs: Includes materials and supplies for maintaining grounds.

Outside Services: Includes contract for tree maintenance, mosquito control, and sweeping.

Equipment Rental: Amount paid to the Motor Pool to cover the cost of fuel, maintenance, and depreciation for the vehicle(s) assigned to this activity.

Capital Items: Replacement of equipment.

PERSONNEL SUMMARY

Position/Title	2025	2026	2027
Utility Worker	1.0	1.0	1.0
Seasonal Workers	2.0	2.0	2.0

GENERAL FUND

DEPARTMENT:
Public Works and Eng. - Recycling Center

FUNCTION:
General Government

Activity Description:
This activity maintains the Township's Solid Waste Transfer Station and Recycling Center in its Environmental Program. Annual recycling events are also supported. This activity is under the supervision of the Deputy Township Manager/Director of Public Works. The transfer station activities were contracted with a private entity starting in 2012.

BUDGET SUMMARY

Account Classification	2025 Actual	2026 Original Budget	2026 Projected Total	2027 Budget
Personnel Costs	40,437	-	-	-
Operating Costs	48,353	22,100	24,912	32,100
Environmental Grants	19,631	15,000	20,330	20,000
Outside Services	24,000	24,000	24,000	24,000
	$132,421	$61,100	$69,242	$76,100

Personnel Costs: No change in staffing levels.

Operating Costs: Materials and supplies for maintaining the Recycling Center.

Environmental Grants: Includes Green Grants.

Outside Services: Contract with outside management company.

PERSONNEL SUMMARY

Position/Title	2025	2026	2027
Environmental Programs Coordinator	0.8	0.0	0.0

GENERAL FUND

DEPARTMENT: Watershed Management

FUNCTION: General Government

Activity Description:

This activity was established in 2007 to account for the increasing costs of stormwater project assessments from the County Drain Commissioner, regional stormwater planning, and implementation of federally mandated clean water regulations.

BUDGET SUMMARY

Account Classification	2025 Actual	2026 Original Budget	2026 Projected Total	2027 Budget
Operating Costs	971,390	903,821	931,609	955,277
Outside Services	18,050	20,000	20,000	20,000
	$989,440	$923,821	$951,609	$975,277

Operating Costs: Includes charges from Ingham County Drain Commissioner for Drains at Large ($437,530) and Special Project Drains ($517,747).

Outside Services: Regional Committee and State of Michigan fees for Phase II Stormwater activities and wetland education.

PERSONNEL SUMMARY

(Not Applicable)

GENERAL FUND

DEPARTMENT:
Public Works
Cemetery

FUNCTION:
General Government

Activity Description:
This activity maintains Glendale and Riverside Cemeteries, including lawn mowing, trimming, snow removal, lot sales, and interments. The record keeping is done in conjunction with the Clerk's Office. This activity is under the supervision of the Public Works Superintendent.

BUDGET SUMMARY

Account Classification	2025 Actual	2026 Original Budget	2026 Projected Total	2027 Budget
Personnel Costs	40,316	42,819	45,143	44,683
Operating Costs	2,031	5,250	5,428	4,750
Outside Services	36,865	50,000	50,000	40,000
Equipment Rental	29,355	29,355	29,355	29,355
Capital Items	-	17,000	17,000	-
	$108,567	$144,424	$146,926	$118,788

Personnel Costs: Includes a portion of the Public Works Superintendent's cost to oversee operations. Cost of maintenance of the grounds is included in grounds maintenance activity.

Operating Costs: Materials and supplies for maintaining the cemeteries.

Outside Services: Includes cost of landscaping contract for Glendale Cemetery, fence repairs, pavement preventative maintenance, garage repairs, and tree maintenance when needed.

Equipment Rental: Amount paid to the Motor Pool to cover the cost of fuel, maintenance, and depreciation for the vehicle(s) assigned to this activity.

PERSONNEL SUMMARY

Position/Title	2025	2026	2027
Public Works Superintendent	0.25	0.25	0.25

GENERAL FUND

DEPARTMENT:
Police

FUNCTION:
Public Safety

Activity Description:
The Meridian Township Police Department is committed to providing a safe community for residents, businesses, and visitors; establishing and maintaining community partnerships; enhancing the Township's quality of life; and protecting the rights of individuals. This activity is partially funded by two dedicated millages. MTPD also provides services to Williamstown Township through a three-year contact.

Key 2027 Priorities:
- Replacing aging civil disorder gear with modern equipment to ensure officer safety.
- Continue to address traffic safety concerns through the use of speed measurement devices.

BUDGET SUMMARY

Account Classification	2025 Actual	2026 Original Budget	2026 Projected Total	2027 Budget
Personnel Costs	$7,651,642	$8,542,660	$8,560,077	$9,013,685
Operating Costs	163,783	167,000	173,059	178,500
Outside Services	13,814	99,263	95,441	100,600
Equipment Rental	252,436	252,436	252,436	252,436
Capital Items	107,613	24,000	71,000	71,000
	$8,189,288	$9,085,359	$9,152,013	$9,616,221

Personnel Costs: Includes wages and benefits for 42 sworn officers, 5 civilians, and 9 part-time cadets.

Operating Costs: Includes supplies, uniforms, equipment, equipment maintenance, and training for the Department.

Outside Services: Includes legal fees, towing charges for abandoned vehicles, accreditation study, printing services, and contractual crossing guard services.

Equipment Rental: Amount paid to the Motor Pool to cover the cost of fuel, maintenance, and depreciation for the vehicle(s) assigned to this activity.

Capital Items: Includes replacement of radars and speed trailer, gas masks, and replacement of locks throughout the public safety building.

PERSONNEL SUMMARY

Position/Title	2025	2026	2027
Chief of Police	1.0	1.0	1.0
Assistant Chief of Police	0.0	1.0	1.0
Captain	1.0	0.0	1.0
Lieutenant	2.0	2.0	1.0
Sergeant	7.0	7.0	7.0
Officer	31.0	31.0	31.0
Records Supervisor	1.0	1.0	1.0
Administrative Assistant II	1.0	1.0	1.0
Records Technician III	0.0	1.0	1.0
Records Technician II	2.5	1.5	1.5
	46.5	46.5	46.5
Cadets/Crossing Guards, PT	9.0/6.0	9.0/0.0	9.0/0.0

GENERAL FUND

DEPARTMENT:
EMS/Fire

FUNCTION:
Public Safety

Activity Description:

Meridian Township Fire Department is a multi-faceted, full-service department responsible for providing a broad range of emergency and non-emergency services to residents, businesses, and visitors throughout the community. These services include fire prevention and suppression, emergency medical care, special rescue, community risk reduction, and public education. The department's operations are partially funded through two dedicated millages.

Key 2027 Priorities:

- Enhance emergency response capabilities with equipment replacement.
- Strengthen EMS and Fire operations and financial sustainability.
- Invest in workforce training, professional development.

BUDGET SUMMARY

Account Classification	2025 Actual	2026 Original Budget	2026 Projected Total	2027 Budget
Personnel Costs	8,001,543	8,570,921	8,573,921	9,071,895
Operating Costs	295,712	258,850	276,950	272,210
Outside Services	29,141	30,400	30,400	40,000
Equipment Rental	342,211	342,211	342,211	342,211
Capital Items	239,700	229,677	229,677	230,428
	$8,908,307	$9,432,059	$9,453,159	$9,956,744

Personnel Costs: Includes wages and benefits for 41 full-time positions.

Operating Costs: Includes supplies and special equipment for the fire stations, administration office, ambulance supplies, training, conferences, physicals, equipment maintenance, etc.

Outside Services: Includes Active 911, QAAP, 02 supply for ambulances, extrication preventative maintenance, and PPE upgrades for staff safety and health and wellness.

Equipment Rental: Amount paid to the Motor Pool to cover the cost of fuel, maintenance, and depreciation for the vehicle(s) assigned to this activity.

Capital Items: Replacement of obsolete equipment and Stryker contact.

PERSONNEL SUMMARY

Position/Title	2025	2026	2027
EMS/Fire Chief	1.0	1.0	1.0
Fire Marshall	1.0	1.0	1.0
Fire Inspector	0.0	0.0	1.0
Training/EMS Chief	1.0	1.0	1.0
Battalion Chief	2.0	2.0	2.0
Captain	3.0	3.0	3.0
Lieutenant	7.0	7.0	7.0
Paramedic/Firefighter	24.0	24.0	24.0
Administrative Assistant II	1.0	1.0	1.0
	40.0	40.0	41.0
Part-time Firefighters	5.0	0.0	0.0

GENERAL FUND

DEPARTMENT:
Community Planning and Development - Planning Division

FUNCTION:
Public Safety

Activity Description:
The Planning Division provides staff support to the Planning Commission, Zoning Board of Appeals, and Environmental Commission. Staff administer the Township land development regulations and develop planning solutions to improve the quality of life in the community. Staff also oversee economic development activities including the Okemos DDA, Corridor Improvement Authority, and Brownfield Redevelopment Authority.

Key 2027 Priorities:
- Finalize build-out analysis of the Township, a Master Plan goal, to begin guiding discussions for the next Master Plan update in 2028.
- Work with the Township's Boards and Commissions to begin planning for the future of the Downtown Okemos site.
- Transition fully to digital processes for all reviews.

BUDGET SUMMARY

Account Classification	2025 Actual	2026 Original Budget	2026 Projected Total	2027 Budget
Personnel Costs	497,974	537,989	541,589	581,665
Operating Costs	4,808	12,750	12,750	12,750
Outside Services	17,960	20,000	25,000	15,000
Equipment Rental	5,609	5,609	5,609	5,609
Grant Expenditures	-	-	-	-
	$526,351	$576,348	$584,948	$615,024

Personnel Costs: Includes payments for Planning Commission and ZBA meetings, also adjusting staffing allocations between the building and planning department .

Outside Services: Includes consultants for wetland, floodplain, forestry, and traffic issues.

Equipment Rental: Amount paid to the Motor Pool to cover the cost of fuel, maintenance, and depreciation for the vehicle(s) assigned to this activity.

PERSONNEL SUMMARY

Position/Title	2025	2026	2027
Community Planning & Development Director	0.75	0.50	0.50
Director of Neighborhoods & Economic Development	1.0	1.0	1.0
Principal Planner	1.0	1.0	1.0
Associate Planner	1.0	1.0	1.0
Administrative Assistant II	1.0	0.5	1.0
	4.75	4.00	4.50
Intern, part-time	1.0	0.0	0.5

GENERAL FUND

DEPARTMENT:
Community Planning and Development - Building Division

FUNCTION:
Public Safety

Activity Description:
The Building Division is responsible for reviewing building plans, issuing permits, conducting building inspections, code enforcement activities, and administering the rental housing program.

Key 2027 Priorities:
- Continue to enhance the rental housing inspection program to improve living conditions for residents.
- Broaden digital permitting and plan review to fire, engineering, and planning.
- Resolve red tags on structures in a timely manner, forcing landlord accountability.

BUDGET SUMMARY

Account Classification	2025 Actual	2026 Original Budget	2026 Projected Total	2027 Budget
Personnel Costs	576,805	845,738	842,138	806,970
Operating Costs	4,820	10,000	14,500	12,000
Outside Services	489	10,000	482,000	40,000
Equipment Rental	28,018	28,018	28,018	28,018
	$610,132	$893,756	$1,366,656	$886,988

Personnel Costs: Adjusting staffing allocation between the building and planning department.

Operating Costs: Includes supplies and professional conferences/dues.

Outside Services: Includes online permitting service fees, and building plan review

Equipment Rental: Amount paid to the Motor Pool to cover the cost of fuel, maintenance, and depreciation for the vehicle(s) assigned to this activity.

PERSONNEL SUMMARY

Position/Title	2025	2026	2027
Community Planning & Development Director	0.25	0.50	0.50
Township Building Official	1.0	1.0	1.0
Senior Building Inspector	2.0	2.0	2.0
Building Inspector	0.0	0.0	0.0
Rental Housing Inspector	1.63	0.63	0.63
Senior Code Enforcement Officer	1.0	1.0	1.0
Property Compliance Officer	0.0	1.0	1.0
Administrative Assistant II	1.0	1.5	1.0
	6.88	7.63	7.13
Intern, part-time	1.0	1.0	0.5

GENERAL FUND

DEPARTMENT:
Administration -
Human Services

FUNCTION:
Health and Welfare

Activity Description:
The Human Services Program functions to ensure that the human infrastructure within the community remains strong and vital. To that end, the program strives to develop, coordinate, and promote local resources so that each Township resident may live within an acceptable standard. Beginning in 2003, this activity is funded through a portion of a special millage. The millage was renewed in 2022 for 10 years through 2031, currently at 0.1460 mills.

Key 2027 Priorities:
- Develop a system to track and organize resident intakes, connections, and final outcomes.
- Create a opt-in newsletter "Cares Connection" that keeps residents in need and residents wanting to help with the latest information on local/state and community resources and needs.

BUDGET SUMMARY

Account Classification	2025 Actual	2026 Original Budget	2026 Projected Total	2027 Budget
Personnel Costs	75,129	82,977	82,977	88,690
Operating Costs	336	700	700	700
	$75,465	$83,677	$83,677	$89,390

Personnel Costs: Includes per meeting compensation for the Community Resources Commission members and one full-time staff person who works a reduced schedule.

Operating Costs: Supplies related to operations and grant applications.

PERSONNEL SUMMARY

Position/Title	2025	2026	2027
Human Services Specialist	0.8	0.8	0.8

GENERAL FUND

DEPARTMENT:
Parks and Recreation -
Park Commission

FUNCTION:
Recreation and Culture

Activity Description:
The Township Park Commission is an elected body of five members created under MSA 5.2445(11) to acquire and manage parks and recreation facilities on behalf of the Township.

Key 2027 Priorities:
- Update the Five-Year Parks Master Plan.
- Review and determine capital improvement projects for 2027 and future years.

BUDGET SUMMARY

Account Classification	2025 Actual	2026 Original Budget	2026 Projected Total	2027 Budget
Personnel Costs	2,651	4,047	4,047	4,040
Operating Costs	495	3,200	3,200	3,200
	$3,146	$7,247	$7,247	$7,240

Personnel Costs: Includes per meeting compensation for Park Commission members.

Operating Costs: Includes professional conferences for Commission members.

PERSONNEL SUMMARY

Position/Title	2025	2026	2027
Park Commissioner	5.0	5.0	5.0

GENERAL FUND

DEPARTMENT:
Parks and Recreation - Administration

FUNCTION:
Recreation and Culture

Activity Description:

The Department of Parks and Recreation is responsible for the overall operation of Meridian Township's 933 acres of parkland, community recreation programs, special events and festivals, the Harris Nature Center, Snell Towar Recreation Center, the Farmers' Market, the Meridian Senior Center, Parks and Grounds Maintenance, and nearly 900 acres of Land Preservation properties. This department also serves as the liaison to Friends of Historic Meridian and Nokomis Native American Cultural Center. Beginning in 2015, the General Fund supports administration and maintenance of parks in existence prior to 1984. The Park Millage will support administration and maintenance of all parks acquired from 1984 to present, and development costs for all parks.

Key 2027 Priorities:

- Continue professional development through applicable conferences for staff.
- Provide all necessary supplies and processing costs for the Meridian Deer Management Program.
- Provide community promotion to support local organizations completing community service work.

BUDGET SUMMARY

Account Classification	2025 Actual	2026 Original Budget	2026 Projected Total	2027 Budget
Personnel Costs	139,248	83,923	92,019	90,293
Operating Costs	68,324	38,500	38,500	38,500
	$207,572	$122,423	$130,519	$128,793

Personnel Costs: No change in staffing levels.

Operating Costs: For supplies, community promotion, conferences, and deer management supplies.

PERSONNEL SUMMARY

Position/Title	2025	2026	2027
Director of Parks and Recreation	0.5	0.2	0.2
Administrative Assistant II	0.5	0.5	0.5
	1.0	0.7	0.7
Intern/Seasonal	2.0	0.0	0.0

GENERAL FUND

DEPARTMENT:
Parks and Recreation-
Recreation

FUNCTION:
Recreation and Culture

Activity Description:
The Recreation Division focuses on developing positive relationships with individuals, families, service groups, volunteers, and local businesses through the provision of parks and recreation services. The recreation division is funded with participant fees. The Recreation Division also contractually administers youth sports programs for the City of Williamston.

Key 2027 Priorities:
- Provide a diverse set of events for the community.
- Provide a diverse set of youth and adults sports.

BUDGET SUMMARY

Account Classification	2025 Actual	2026 Original Budget	2026 Projected Total	2027 Budget
Personnel Costs	182,701	205,007	227,845	232,995
Operating Costs	63,312	75,900	75,900	74,900
Outside Services	26,288	20,000	20,000	20,000
	$272,301	$300,907	$323,745	$327,895

Personnel Costs: No change in staffing levels.

Operating Costs: Materials and supplies required for the recreation programs.

Outside Services: Rec Desk(online payment) fees

PERSONNEL SUMMARY

Position/Title	2025	2026	2027
Sr. Park/Rec Specialist	0.0	0.0	1.0
Park/Rec Specialist	2.0	2.0	1.0
	2.0	2.0	2.0
Park Ranger-Summer	0.5	0.0	0.0
Interns	1.5	0.0	0.0
	2.0	0.0	0.0

* Tentative - Staffing dependent on grant/donations revenue received.

GENERAL FUND

DEPARTMENT:
Parks and Recreation -
Park Maintenance

FUNCTION:
Recreation and Culture

Activity Description:

This activity is responsible for the maintenance of approximately 468 acres of General Fund (pre-millage) parklands. This activity is under the direct supervision of the Parks & Land Preservation Superintendent, reporting to the Director of Parks and Recreation.

Key 2027 Priorities:

- Maintain excellent park grounds, athletic fields, and amenities within our parks system.
- Maintain excellent park facilities, including Harris Nature Center, Snell-Towar Rec Center and Historical Village.

BUDGET SUMMARY

Account Classification	2025 Actual	2026 Original Budget	2026 Projected Total	2027 Budget
Personnel Costs	331,807	345,901	373,607	355,019
Operating Costs	31,133	49,400	49,400	49,400
Outside Services	51,600	60,000	60,000	70,000
Equipment Rental	72,782	72,782	72,782	72,782
Capital Items	12,725	10,000	10,000	8,000
	$500,047	$538,083	$565,789	$555,201

Personnel Costs: No change in staffing levels.

Operating Costs: Athletic field supplies, park site furnishings, irrigation maintenance, restroom and cleaning supplies.

Outside Services: Fertilizing and weed control for playing fields, mosquito spray, porta johns, historical village safety system repairs and tree/stump work.

Equipment Rental: Amount paid to the Motor Pool to cover the cost of fuel, maintenance, and depreciation for the vehicle(s) assigned to this activity.

Capital Items: Maintenance tools and equipment.

PERSONNEL SUMMARY

Position/Title	2025	2026	2027
Lead Worker	0.5	0.5	0.5
Utility Worker	2.0	2.0	2.0
Parks & Land Superintendent	0.20	0.20	0.20
	2.70	2.70	2.70
Part-time Seasonal Worker	1.0	2.0	1.0

GENERAL FUND

DEPARTMENT:
Administration -
Community Activities

FUNCTION:
Recreation and Culture

Activity Description:
Funds activities in Meridian Township that provide a benefit to the community.

BUDGET SUMMARY

Account Classification	2025 Actual	2026 Original Budget	2026 Projected Total	2027 Budget
Community Promotion	6,178	5,800	5,800	5,800
Community Band	1,700	1,700	1,700	1,700
Lake Lansing Watershed Mgt	10,000	10,000	10,000	10,000
	$17,878	$17,500	$17,500	$17,500

Community Promotion: Flags over Meridian ($800) and Community Gardens ($5,000).

Community Band: Contribution to the Community Band.

Lake Lansing Watershed Management: Represents the Township's portion of the cost to monitor and maintain the quality of Lake Lansing for recreational purposes.

PERSONNEL SUMMARY

(Not Applicable)

GENERAL FUND

DEPARTMENT:
Associations and Authorities

FUNCTION:
General Government

Activity Description:

This activity allocates payments and membership dues made by the Township to maintain an active role within the Mid-Michigan region and across the state.

BUDGET SUMMARY

Account Classification	2025 Actual	2026 Original Budget	2026 Projected Total	2027 Budget
Tri-County Reg. Plng. Comm.	22,254	23,367	23,367	24,536
Chamber of Commerce	450	450	471	500
Michigan Townships Assoc.	8,777	9,000	9,000	10,000
Michigan Municipal League	10,107	10,000	10,000	11,000
LEAP Inc.	15,000	15,000	15,000	15,000
	$56,588	$57,817	$57,838	$61,036

PERSONNEL SUMMARY

(Not Applicable)

Narrative: The Communications Department is responsible for coordinating strategic and comprehensive messaging to inform the public of the Township's goals, plans, activities, and events through various multimedia platforms including web, digital, and print. The Department provides timely and accurate information, promotes community events and programs to the residents, neighboring communities, and visitors. The Department is responsible for managing public and media relations, the Township's website, social media, internal and external communication services, graphic design, Township publications, video production of programs, and official Township meetings on HOMTV.

Key 2027 Priorities:

- Develop a Digital Accessibility Plan and select a vendor to use for PDF remediation and training so that all digital assets are compliant with WCAG 2.1 AA guidelines.

EXPENDITURE SUMMARY

Account Classification	2025 Actual	2026 Original Budget	2026 Projected Total	2027 Budget
Personnel Costs	259,953	286,480	293,656	284,320
Operating Costs	31,824	41,000	40,500	40,385
Outside Services	24,561	72,652	121,383	76,825
	$316,338	$400,132	$455,539	$401,530

Personnel Costs: No change in staffing levels.

Operating Costs: Materials and supplies required for the department, conferences/dues, and community promotion materials.

Outside Services: Prime Meridian Magazine publication, software subscriptions/maintenance.

PERSONNEL SUMMARY

Position/Title	2025	2026	2027
Communications Manager	1.0	1.0	1.0
Marketing & Public Relations Specialist	1.0	1.0	1.0
Multimedia Specialist	1.0	1.0	1.0
	3.0	3.0	3.0
Interns/Freelance Journalists	5.25	3.25	3.25

GENERAL FUND

DEPARTMENT:
Capital Outlay

FUNCTION:
Other

Activity Description:
This activity identifies major building projects and capital items financed by the General Fund. These projects are separate from the Capital Projects Fund.

BUDGET SUMMARY

Account Classification	2025 Actual	2026 Original Budget	2026 Projected Total	2027 Budget
Outside Services	8,091	-	-	-
Capital Items	44,282	155,100	131,000	274,850
	$52,373	$155,100	$131,000	$274,850

Capital Items: Includes all General Fund capital acquisitions of $5,000 or greater.

2026 BUDGET		
Information Services	New Computer Workstations	12,000
	Node Replacement	84,700
	Virtual Operating System Upgrade	15,000
	Server upgrades	16,400
	Mobile Data Units	20,000
	Session Initiated Protocol Service	7,000
	Total Information Services	$155,100
	2026 TOTAL CAPITAL OUTLAY BUDGETED	$155,100

2027 BUDGET		
Information Services	New Computer Workstations	12,600
	Node Replacement	89,250
	Virtual Operating System Upgrade	5,000
	Server upgrades	15,000
	BS&A Cloud Migration	130,000
	Mobile Data Units	16,000
	Session Initiated Protocol Service	7,000
	Total Information Services	$274,850
	2027 TOTAL CAPITAL OUTLAY BUDGETED	$274,850

PERSONNEL SUMMARY

(Not Applicable)

GENERAL FUND

DEPARTMENT:
Operating Transfers Out

FUNCTION:
Other

Activity Description:
These are transfers from the General Fund to other funds for debt payments and purchases.

BUDGET SUMMARY

Account Classification	2025 Actual	2026 Original Budget	2026 Projected Total	2027 Budget
Transfer Out	-	-	982	-
Transfer Out to MP - Police/Fire	127,000	127,000	127,000	127,000
	$127,000	$127,000	$127,982	$127,000

Transfer Out to MP - Police/Fire: The 2027 projections include $127,000 to the Motor Pool for future purchases of vehicles and equipment for the Police and Fire departments.

PERSONNEL SUMMARY

(Not Applicable)

PENSION STABILIZATION FUND

Narrative: This fund was created to fully prepare the township to meet our goal of paying our MERS Annual Required Contribution (ARC) at an anticipated 5% rate of return.

REVENUE SUMMARY

Account Classification	2025 Actual	2026 Original Budget	2026 Projected Total	2027 Budget
Interest	96,878	50,000	55,000	50,000
	$96,878	$50,000	$55,000	$50,000

STATEMENT OF ASSIGNED FUND BALANCE

Fund Balance as of December 31, 2025 (per audit)	2,308,903
Anticipated Operating Surplus (Deficit) for 2026	(482,000)
Estimated Available Fund Balance as of December 31, 2026	1,826,903
Anticipated Operating Surplus (Deficit) for 2027	50,000
Estimated Available Fund Balance as of December 31, 2027	$1,876,903

EXPENDITURE SUMMARY

Account Classification	2025 Actual	2026 Original Budget	2026 Projected Total	2027 Budget
Pension	-	-	537,000	-
	$0	$0	$537,000	$0

PERSONNEL SUMMARY

(Not Applicable)

SUMMARY OF SPECIAL REVENUE FUNDS

REVENUE SUMMARY

FUND	2025 Actual	2026 Original Budget	2026 Projected Total	2027 Budget
Local Roads	743,868	536,360	1,239,598	1,329,572
Park Millage	1,664,852	2,017,966	1,687,262	2,080,385
Park Restricted/Designated	310,976	204,500	178,448	160,000
Fire Restricted/Designated	4,893	5,030	50	50
Pedestrian/Bicycle Pathways	1,151,966	2,850,635	1,513,544	1,981,692
Land Preservation Millage	431,301	331,637	356,637	312,799
Land Preservation Reserve	178,452	65,000	1,927,826	134,175
Senior Center Millage	215,389	207,700	213,961	213,072
Cable Television	120,811	90,800	90,800	80,384
Police Restricted/Designated	66,490	53,000	50,925	55,000
Library Restricted	658	300	400	300
Community Needs	99,164	64,900	92,105	61,400
Energy Grant	2,611	2,000	2,341	2,300
Law Enforcement Grant Funds	10,111	2,000	2,000	-
Opioid Settlement Fund	17,876	18,150	18,150	13,768
American Rescue Plan Act	118,112	5,000	5,000	-
CATA Redi-Ride Millage	5,425	50	2,000	1,000
TOTAL ADOPTED REVENUES	$5,142,955	$6,455,028	$7,381,047	$6,425,897
FUND BALANCE USAGE:				
Local Roads Fund	4,341,702	5,863,640	5,160,402	3,932,428
Park Millage	-	-	159,386	209,817
Park Restricted/Designated	-	10,572	47,787	48,862
Fire Restricted/Designated	-	-	-	-
Pedestrian/Bicycle Pathways	-	61,426	-	210,323
Land Preservation Millage	-	-	1,538,531	-
Land Preservation Reserve	-	-	-	159,907
Senior Center Millage	-	-	-	-
Cable Television	-	-	10,246	-
Police Restricted/Designated	-	-	12,075	-
Library Restricted	-	-	-	-
Community Needs	-	24,750	28,568	18,350
Energy Grant	-	13,000	-	12,700
Law Enforcement Grant Funds	-	-	-	84,554
Opioid Settlement Fund	26,202	35,450	35,876	6,232
American Rescue Plan Act	-	100,958	43,038	106,520
CATA Redi-Ride Millage	-	4,255	-	-
	$4,367,904	$6,114,051	$7,035,909	$4,789,693

EXPENDITURE SUMMARY

FUND	2025 Actual	2026 Original Budget	2026 Projected Total	2027 Budget
Local Roads	5,085,570	6,400,000	6,400,000	5,262,000
Park Millage:				
Parks & Recreation Administration	144,660	261,631	240,475	260,933
Harris Nature Center	228,730	259,827	289,118	293,257
Parks Maintenance	540,594	590,849	592,055	601,412
Park Development	6,500	809,600	725,000	1,134,600
Total Park Millage	920,484	1,921,907	1,846,648	2,290,202
Park Restricted/Designated	199,902	215,072	226,235	208,862
Fire Restricted/Designated	4,582	5,000	-	-
Pedestrian/Bicycle Pathways	1,131,022	2,912,061	1,366,392	2,192,015
Land Preservation Millage	196,588	299,207	1,895,168	89,612
Land Preservation Reserve	352	400	269,477	294,082
Senior Center Millage	120,917	160,000	160,000	165,000
Cable Television	399	90,000	101,046	20,000
Police Restricted/Designated	40,404	52,000	63,000	53,000
Library Restricted	-	-	-	-
Community Needs	74,792	89,650	120,673	79,750
Energy Grant	-	15,000	-	15,000
Law Enforcement Grant Funds	6,414	-	-	84,554
Opioid Settlement Fund	44,078	53,600	54,026	20,000
American Rescue Plan Act	111,101	105,958	48,038	106,520
CATA Redi-Ride Millage	-	4,305	-	-
TOTAL EXPENDITURES	$7,936,605	$12,324,160	$12,550,703	$10,880,597

LOCAL ROADS FUND

Narrative: This fund manages the preservation and maintenance of the Township's local road system and is funded by a special millage passed in August 2019 for 10 years. This millage allows the Township to issue 3 separate bonds to upgrade the roads. The Deputy Township Manager/Director of Public Works oversees this fund.

REVENUE SUMMARY

Account Classification	2025 Actual	2026 Original Budget	2026 Projected Total	2027 Budget
Property Taxes	1,353	1,360	1,010	1,010
Interest	457,788	200,000	328,000	275,000
Reimbursements	4,727	-	4,500	4,500
Other Intergovernmental revenue	-	335,000	906,088	1,049,062
Operating Transfer In	280,000	-	-	-
	$743,868	$536,360	$1,239,598	$1,329,572

STATEMENT OF UNASSIGNED FUND BALANCE

Fund Balance as of December 31, 2025 (per audit)	10,381,699
Anticipated Operating Surplus (Deficit) for 2026	(5,160,402)
Estimated Available Fund Balance as of December 31, 2026	5,221,297
Anticipated Operating Surplus (Deficit) for 2027	(3,932,428)
Estimated Available Fund Balance as of December 31, 2027	$1,288,869

EXPENDITURE SUMMARY

Account Classification	2025 Actual	2026 Original Budget	2026 Projected Total	2027 Budget
Professional Services	461,305	650,000	650,000	375,000
Capital Items	4,624,265	5,750,000	5,750,000	4,887,000
	$5,085,570	$6,400,000	$6,400,000	$5,262,000

Capital Items: Local road construction/improvements and sidewalk ramps required by American Disabilities Act.

PERSONNEL SUMMARY

(Not Applicable)

PARK MILLAGE FUND

Narrative: This activity is funded by a .6503 mill levy which, if renewed by voters in the November 2026 election, will be authorized for a ten-year period. The Director of Parks and Recreation oversees this fund with guidance from the Park Commission.

Key 2027 Priorities:
- Provide support for parks and recreation activities within the Township.
- Increase fees and grant revenue to support parks and recreation activities.

REVENUE SUMMARY

Account Classification	2025 Actual	2026 Original Budget	2026 Projected Total	2027 Budget
Park Millage	1,470,961	1,523,866	1,533,461	1,566,785
Harris Center	56,215	55,000	55,000	55,000
Dog Parks	6,947	8,000	8,000	5,000
Investment Income	101,018	60,000	60,000	60,000
Rentals and other	21,682	15,000	15,000	19,000
Grant Revenue	-	349,600	10,000	349,600
Local Community Stabilization Share	8,029	6,500	5,801	5,000
Operating Transfer In - Restricted Parks Fund	-	-	-	20,000
	$1,664,852	$2,017,966	$1,687,262	$2,080,385

STATEMENT OF FUND BALANCE

Fund Balance as of December 31, 2025 (per audit)	2,124,383
Anticipated Operating Surplus (Deficit) for 2026	(159,386)
Estimated Available Fund Balance as of December 31, 2026	1,964,997
Anticipated Operating Surplus (Deficit) for 2027	(209,817)
Estimated Available Fund Balance as of December 31, 2027	$1,755,180

PARK MILLAGE FUND

DEPARTMENT:
Parks and Recreation - Administration

FUNCTION:
Recreation and Culture

Activity Description:
This division oversees expenditures of the Park Millage, budget for park maintenance, development and acquisition, Harris Nature Center operations, and selected programs of the Park Commission.

Key 2027 Priorities:
- Continue professional development through applicable conferences for staff.
- Update informational signage and trail maps.
- Increase accessible and inclusive parks, facilities and amenities.

EXPENDITURE SUMMARY

Account Classification	2025 Actual	2026 Original Budget	2026 Projected Total	2027 Budget
Personnel Costs	139,781	189,431	208,275	207,533
Operating Costs	1,584	17,500	17,500	8,700
Outside Services	3,295	54,700	14,700	44,700
	$144,660	$261,631	$240,475	$260,933

Personnel Costs: No change in staffing levels.

Operating Costs: Operating supplies($1,200), community promotions($6,700), special assessments ($500) and mileage ($300).

Outside Services: Professional services ($40,000), professional conferences/dues($1,700), and a portion of audit costs ($3,000).

PERSONNEL SUMMARY

Position/Title	2025	2026	2027
Director of Parks & Recreation	0.5	0.6	0.6
Sr. Land Stewardship Coordinator	0.0	0.2	0.2
Administrative Assistant II	0.5	0.5	0.5
DPW Records Manager/GIS Specialist	0.00	0.05	0.05
	1.0	1.4	1.4
Farmers Market Intern	0.0	1.0	1.0
Park/Rec Event Intern	0.0	1.0	1.0

PARK MILLAGE FUND

DEPARTMENT:
Parks and Recreation -
Harris Nature Center

FUNCTION:
Recreation and Culture

Activity Description:
This activity offers youth nature camps, school group camps, environmental activities, outdoor recreation opportunities and special events focusing on protecting, promoting, and interpreting our environment. The Nature Center building is open to the public 30 hours per week plus special outreach programs, events, and building rentals. The Director of Parks & Recreation oversees this activity.

Key 2027 Priorities:
- Install new Hawk Nest play feature in conjunction with HNC Foundation grants and fundraising funds.
- Continue to create and implement inclusive programming for people of all ages.
- Partner with Annie's Big Nature Lesson to immerse children in the outdoors and foster a love for the environment through naturalist programs.
- Increase equitable access to nature, parks, trails, and environmental education opportunities for people of all abilities, including individuals with disabilities.

EXPENDITURE SUMMARY

Account Classification	2025 Actual	2026 Original Budget	2026 Projected Total	2027 Budget
Personnel Costs	186,296	201,327	231,718	219,757
Operating Costs	25,626	30,500	30,500	30,500
Outside Services	16,808	18,000	18,000	23,000
Capital Items	-	10,000	8,900	20,000
	$228,730	$259,827	$289,118	$293,257

Personnel Costs: No change in staffing levels.

Operating Costs: Materials, supplies, utilities, and building maintenance for the Nature Center.

Outside Services: Professional conferences/dues, annual generator, tree and restroom maintenance, propane, custodial, copy machine, internet, septic field maintenance, water testing, well maintenance, pickleball court maintenance, trash and recycling services at the Nature Center.

Capital Items: Install wayfinding signage for the kayak/canoe landing at the Red Cedar River.

PERSONNEL SUMMARY

Position/Title	2025	2026	2027
Parks & Land Superintendent	0.4	0.4	0.4
Sr. Park Naturalist	0.0	1.0	1.0
Park Naturalist	1.0	0.0	0.0
	1.4	1.4	1.4
Assistant Naturalists	6.0	7.0	7.0

PARK MILLAGE FUND

DEPARTMENT:
Parks and Recreation -
Park Maintenance

FUNCTION:
Recreation and Culture

Activity Description:

This activity is responsible for maintenance of approximately 436 acres of Park Millage park land. This division is under the supervision of the Parks & Land Superintendent, reporting directly to the Director of Parks & Recreation.

Key 2027 Priorities:

- Maintain excellent park grounds, athletic fields, and amenities within our park system.
- Maintain excellent park facilities, including Harris Nature Center, Marketplace on the Green, Snell-Towar Rec Center and Historical Village.

EXPENDITURE SUMMARY

Account Classification	2025 Actual	2026 Original Budget	2026 Projected Total	2027 Budget
Personnel Costs	309,621	347,787	348,993	372,350
Operating Costs	42,550	62,500	62,500	61,500
Outside Services	86,353	67,600	67,600	60,600
Equipment Rental	90,962	90,962	90,962	90,962
Capital Items	11,108	22,000	22,000	16,000
	$540,594	$590,849	$592,055	$601,412

Personnel Costs: No change in staffing levels.

Operating Costs: Stone dust, sand, tables, trash containers, benches, bases, field paint, trail maintenance, nets, playground repair supplies, topsoil, seed, trees, shrubs, and safety surface.

Outside Services: Mosquito spray, weed control, tree removal, porta johns, wastewater treatment contract, pest control, and parking lot maintenance.

Equipment Rental: Amount paid to the Motor Pool to cover the cost of fuel, maintenance, and depreciation for the vehicle(s) assigned to this activity.

Capital Items: Maintenance Tools and Equipment

PERSONNEL SUMMARY

Position/Title	2025	2026	2027
Parks & Land Superintendent	0.2	0.2	0.2
Utility Worker	3.0	3.0	3.0
	3.20	3.20	3.20
Seasonal Worker	1.0	1.0	1.0

PARK MILLAGE FUND

DEPARTMENT:
Parks and Recreation -
Park Development

FUNCTION:
Recreation and Culture

Activity Description:
This activity funds renovation and development of all Township parks.

EXPENDITURE SUMMARY

Account Classification	2025 Actual	2026 Original Budget	2026 Projected Total	2027 Budget
Land Acquisition	-	-	325,000	-
Capital Items	6,500	809,600	400,000	1,134,600
	$6,500	$809,600	$725,000	$1,134,600

Capital Items: Okemos Road Trailhead ($499,600) , Nancy Moore Playgrounds($175,000), Wonch Park accessible kayak launches($75,000), Red Cedar Water Trail tree clearing (10,000), North Meridian Road Parking Lot Expansion ($300,000), Farmers Market Electrical upgrades ($75,000).

PERSONNEL SUMMARY

(See Park Millage Parks Administration activity)

PARK RESTRICTED/DESIGNATED FUND

Narrative: These funds are designed for special purposes for Meridian Township park activities. The Director of Parks & Recreation oversees these funds.

REVENUE SUMMARY

Account Classification	2025 Actual	2026 Original Budget	2026 Projected Total	2027 Budget
Interest	13,743	3,000	8,000	5,000
Market Revenue	72,558	50,000	65,000	65,000
SNAP Reimbursement	33,913	20,000	35,000	30,000
Grant Revenue	78,000	50,000	-	-
Donations/Park Revenue	112,762	81,500	70,448	60,000
	$310,976	$204,500	$178,448	$160,000

Market Revenues: Farmers' Market administered by the Department of Parks & Recreation with the daily operations overseen by the Market Manager. Revenues are generated through stall rental fees from vendors.

STATEMENT OF RESTRICTED FUND BALANCE

Fund Balance as of December 31, 2025 (per audit)	$413,076
Anticipated Operating Surplus (Deficit) for 2026	(47,787)
Estimated Available Fund Balance as of December 31, 2026	365,289
Anticipated Operating Surplus (Deficit) for 2027	(48,862)
Estimated Available Fund Balance as of December 31, 2027	$316,427

EXPENDITURE SUMMARY

Account Classification	2025 Actual	2026 Original Budget	2026 Projected Total	2027 Budget
Market Expense	85,712	74,072	74,072	74,862
Recreation Expense	6,387	6,000	6,000	9,000
Sponsored Events	53,588	70,000	81,163	80,000
Park Development	4,720	15,000	15,000	0
Transfer Out	0	0	0	20,000
Grant Expense	49,495	50,000	50,000	25,000
	$199,902	$215,072	$226,235	$208,862

Market Expense: Market Manager stipend, advertising expenses and food assistance reimbursements.

Recreation Expense: Native plant sale expense.

Transfer Out to Park Millage Fund: Contribution to upgrade parks playground from restricted funds

Grant Expense: Red Cedar Trailway Clean up expense.

PERSONNEL SUMMARY

Position/Title	2025	2026	2027
Farmers Market Manager	1.0	1.0	1.0

FIRE RESTRICTED/DESIGNATED FUND

Narrative: The Fire Chief oversees this fund. It is used to account for restricted gifts and grants.

REVENUE SUMMARY

Account Classification	2025 Actual	2026 Original Budget	2026 Projected Total	2027 Budget
Grant Revenue	-	-	-	-
Donations	200	-	-	-
Interest	130	30	50	50
Heart Safe Program	4,563	5,000	-	-
Operating Transfers In	-	-	-	-
	$4,893	$5,030	$50	$50

STATEMENT OF RESTRICTED FUND BALANCE

Fund Balance as of December 31, 2025 (per audit)	3,411
Anticipated Operating Surplus (Deficit) for 2026	50
Estimated Available Fund Balance as of December 31, 2026	3,461
Anticipated Operating Surplus (Deficit) for 2027	50
Estimated Available Fund Balance as of December 31, 2027	$3,511

EXPENDITURE SUMMARY

Account Classification	2025 Actual	2026 Original Budget	2026 Projected Total	2027 Budget
Heart Safe Program	4,582	5,000	-	-
Capital Items	-	-	-	-
	$4,582	$5,000	$0	$0

Heart Safe Program: Partnering with local businesses to promote a heart-safe community by supporting AED purchases.

PERSONNEL SUMMARY

(Not Applicable)

PEDESTRIAN/BICYCLE PATHWAY MILLAGE FUND

Narrative: This fund manages the design, construction, and maintenance of the Township's millage-supported pedestrian/bicycle pathway system. This millage was renewed and increased to .3289 effective 2017 through 2028. The Deputy Township Manager/Director of Public Works. oversees this fund.

REVENUE SUMMARY

Account Classification	2025 Actual	2026 Original Budget	2026 Projected Total	2027 Budget
Tax Collections	738,055	764,135	769,385	784,537
Local Community Stabilization Share	4,026	4,000	4,000	4,000
Intergovernmental Revenue	284,166	2,000,000	618,142	1,073,155
Reimbursements/Other	(5)	7,500	8,017	5,000
Interest	125,724	75,000	114,000	115,000
	$1,151,966	$2,850,635	$1,513,544	$1,981,692

STATEMENT OF RESTRICTED FUND BALANCE

Fund Balance as of December 31, 2025 (per audit)	$2,688,913
Anticipated Operating Surplus (Deficit) for 2026	147,152
Estimated Available Fund Balance as of December 31, 2026	2,836,065
Anticipated Operating Surplus (Deficit) for 2027	(210,323)
Estimated Available Fund Balance as of December 31, 2027	$2,625,742

PEDESTRIAN/BICYCLE PATHWAY MILLAGE FUND

EXPENDITURE SUMMARY

Account Classification	2025 Actual	2026 Original Budget	2026 Projected Total	2027 Budget
Personnel Costs	115,688	121,863	123,692	230,581
Operating Costs	102,144	105,151	105,151	106,387
Outside Services	72,793	63,000	60,502	83,000
Equipment Rental	77,047	77,047	77,047	77,047
Capital Items	763,350	2,545,000	1,000,000	1,695,000
	$1,131,022	$2,912,061	$1,366,392	$2,192,015

Personnel Costs: Adding a full time utility worker.

Operating Costs: Includes administrative cost paid to Water/Sewer Fund for engineering work ($42,436), cost sharing for general fund project management engineering ($60,951) and general operating supplies (3,000).

Outside Services: Mowing, tree trimming, and snow removal as needed and a portion of audit costs.

Equipment Rental: Amount paid to the Motor Pool to cover the cost of fuel, maintenance, and depreciation for the vehicle(s) assigned to this activity.

Capital Items: Pathway construction/improvements, MSU to Lake Lansing Trail, Haslett Road TAP grant and Towner Road Pathway Project.

PERSONNEL SUMMARY

Position/Title	2025	2026	2027
Parks & Land Superintendent	0.15	0.15	0.15
Lead Worker	0.50	0.50	0.50
DPW Records Manager & GIS Specialist	0.00	0.00	0.05
Utility Worker	0.00	0.00	1.00
Seasonal Workers	0.00	2.00	2.00

LAND PRESERVATION MILLAGE FUND

Narrative: In November 2000, voters approved a ten-year, 0.75 millage for the purpose of purchasing land and land easements for conservation purposes. 25% of the millage collected is reserved and invested, with interest earned used for the purpose of maintaining the properties. Recommendations for purchase are brought forward by the Land Preservation Advisory Board. A reduced renewal (.33 mills) was approved in November 2010 for maintenance, stewardship, and acquisition. In November of 2020, the voters approved a millage reduction of .0993 mills. The activity is managed by the Parks and Recreation Department.

Key 2027 Priorities:

- Assess any land donations or sales based on ecological value, location to existing preserves and size of property for acquisition.
- Review and revise the acquisition process for land preserves.

REVENUE SUMMARY

Account Classification	2025 Actual	2026 Original Budget	2026 Projected Total	2027 Budget
Land Preservation Millage Collections	225,384	230,637	230,637	236,799
Local Community Stabilization Share	1,216	1,000	1,000	1,000
Investment Income (Loss)	204,701	100,000	125,000	75,000
	$431,301	$331,637	$356,637	$312,799

STATEMENT OF RESTRICTED FUND BALANCE

Fund Balance as of December 31, 2025 (per audit)	$4,701,237
Anticipated Operating Surplus (Deficit) for 2026	(1,538,531)
Estimated Available Fund Balance as of December 31, 2026	3,162,706
Anticipated Operating Surplus (Deficit) for 2027	223,187
Estimated Available Fund Balance as of December 31, 2027	$3,385,893

EXPENDITURE SUMMARY

Account Classification	2025 Actual	2026 Original Budget	2026 Projected Total	2027 Budget
Personnel Costs	140,548	178,507	39,824	30,437
Operating Costs	12,783	49,200	-	-
Outside Services	43,257	71,500	2,500	-
Equipment Rental	-	-	-	-
Land Acquisitions	-	-	18	-
Transfer Out	-	-	1,852,826	59,175
	$196,588	$299,207	$1,895,168	$89,612

Outside Services: Legal fees relating to land acquisition

Transfer Out: Transfer to Land Preservation Reserve Fund

PERSONNEL SUMMARY

Position/Title	2025	2026	2027
Director of Parks & Recreation	0	0.2	0.05
Park and Land Superintendent	0.05	0.05	0.0
Land Stewardship Coordinator	0.8	0.0	0.0
Sr. Land Stewardship Coordinator	0.0	0.8	0.2
Seasonal / Temporary Employees	0.0	3.0	0.0

LAND PRESERVATION RESERVE FUND

Narrative: In November 2000, voters approved a ten-year 0.75 millage for the purpose of purchasing land and land easements for conservation purposes. 25% of the millage collected has been set aside in an endowment fund and invested for future management activities of the properties.

Key 2027 Priorities:
- Provide land management and stewardship to all 25 land preserves.
- Provide community engagement and education regarding land management, invasive species, rare or endangered species,
- Maintain the Meridian Conservation Corps and associated volunteers.

REVENUE SUMMARY

Account Classification	2025 Actual	2026 Original Budget	2026 Projected Total	2027 Budget
Transfer In	-	-	1,852,826	59,175
Investment Income (Loss)	178,452	65,000	75,000	75,000
	$178,452	$65,000	$1,927,826	$134,175

STATEMENT OF FUND BALANCE

Fund Balance as of December 31, 2025 (per audit)	3,580,747
Anticipated Operating Surplus (Deficit) for 2026	1,658,349
Estimated Available Fund Balance as of December 31, 2026	5,239,096
Anticipated Operating Surplus (Deficit) for 2027	(159,907)
Estimated Available Fund Balance as of December 31, 2027	$5,079,189

EXPENDITURE SUMMARY

Account Classification	2025 Actual	2026 Original Budget	2026 Projected Total	2027 Budget
Personnel Costs	-	-	155,324	181,682
Operating Costs	352	400	48,153	30,100
Outside Services	-	-	66,000	82,300
	$352	$400	$269,477	$294,082

Operating Costs: Includes signs, maintenance supplies, grounds maintenance, professional conferences/dues and special assessments.

Outside Services: Includes preserve brush management and prescribed burns in the spring and fall.

PERSONNEL SUMMARY

Position/Title	2025	2026	2027
Director of Parks & Recreation	0	0	0.15
Park and Land Superintendent	0.00	0.00	0.05
Sr. Land Stewardship Coordinator	0.0	0.0	0.6
Seasonal / Temporary Employees	0.0	0.0	4.0

SENIOR CENTER MILLAGE FUND

Narrative: This activity is operated in partnership with Okemos Public Schools and provides activities for older adults throughout the community. The Center is located at Chippewa Middle School with operations funded through a portion of the Community Services Millage. The staff are employed by Okemos Schools, but report to the Director of Parks and Recreation.

Key 2026 Priorities:
- Maintain excellent programming.
- Increase membership for residents and non-residents.

REVENUE SUMMARY

Account Classification	2025 Actual	2026 Original Budget	2026 Projected Total	2027 Budget
Taxes	185,111	191,700	192,961	197,072
Local Community Stabilization Share	1,011	1,000	1,000	1,000
Interest	29,267	15,000	20,000	15,000
	$215,389	$207,700	$213,961	$213,072

STATEMENT OF RESTRICTED FUND BALANCE

Fund Balance as of December 31, 2025 (per audit)	640,159
Anticipated Operating Surplus (Deficit) for 2026	53,961
Estimated Available Fund Balance as of December 31, 2026	694,120
Anticipated Operating Surplus (Deficit) for 2027	48,072
Estimated Available Fund Balance as of December 31, 2027	$742,192

EXPENDITURE SUMMARY

Account Classification	2025 Actual	2026 Original Budget	2026 Projected Total	2027 Budget
Operating Costs	4,354	15,000	15,000	15,000
Outside Services	116,563	145,000	145,000	150,000
Capital Items	-	-	-	-
	$120,917	$160,000	$160,000	$165,000

Outside Services: Contractual staffing costs.

Operating Supplies: Supplies and Materials needed for the Senior Center

PERSONNEL SUMMARY

(Not Applicable)

CABLE TV FUND

Narrative: This fund previously supported the operations of the Communications Department and was primarily generated from Franchise Fees and PEG Fees derived from cable service providers according to Public Act 480. The Communications Department serves at the Local Franchise Authority for nine Public, Educational and Governmental (PEG) Channels in Meridian Township which includes the operations and production of HOMTV (Government Access Channel) and CAMTV (Public Access Channel).

Key 2027 Priorities:
- Create a 5 and 10 year equipment replacement plan

REVENUE SUMMARY

Account Classification	2025 Actual	2026 Original Budget	2026 Projected Total	2027 Budget
Interest	6,706	4,000	4,000	4,000
Cable PEG Fees	114,105	86,800	86,800	76,384
	$120,811	$90,800	$90,800	$80,384

STATEMENT OF FUND BALANCE

Fund Balance as of December 31, 2025 (per audit)	234,896
Anticipated Operating Surplus (Deficit) for 2026	(10,246)
Estimated Available Fund Balance as of December 31, 2026	224,650
Anticipated Operating Surplus (Deficit) for 2027	60,384
Estimated Available Fund Balance as of December 31, 2027	$285,034

EXPENDITURE SUMMARY

Account Classification	2025 Actual	2026 Original Budget	2026 Projected Total	2027 Budget
Capital Items	399	90,000	101,046	20,000
	$399	$90,000	$101,046	$20,000

Capital Items: Replacement of video archiving sever and miscellaneous equipment

PERSONNEL SUMMARY

(Not Applicable)

POLICE RESTRICTED/DESIGNATED FUND

Narrative: The Police Chief oversees this fund. It is used to account for restricted gifts and grants.

REVENUE SUMMARY

Account Classification	2025 Actual	2026 Original Budget	2026 Projected Total	2027 Budget
Grant Revenue	365	4,000	4,000	4,000
Interest	1,875	1,000	2,000	2,000
Donations	17,449	1,000	1,000	1,000
MCOLES Continuing Police Education	13,801	7,000	7,925	7,000
Training Fund PA 302	33,000	40,000	36,000	41,000
	$66,490	$53,000	$50,925	$55,000

Grant Revenue: Grant revenue to cover 50% of the cost of bullet proof vests.

MCOLES CPE: Revenue received from Michigan Commission on Law Enforcement Standards (MCOLES) for Continuing Police Education Reimbursements.

Training Fund PA 302: Funds from the State of Michigan based on the State funding formula.

STATEMENT OF RESTRICTED FUND BALANCE

Fund Balance as of December 31, 2025 (per audit)	67,374
Anticipated Operating Surplus (Deficit) for 2026	(12,075)
Estimated Available Fund Balance as of December 31, 2026	55,299
Anticipated Operating Surplus (Deficit) for 2027	2,000
Estimated Available Fund Balance as of December 31, 2027	$57,299

EXPENDITURE SUMMARY

Account Classification	2025 Actual	2026 Original Budget	2026 Projected Total	2027 Budget
Miscellaneous - Police Designated	2,345	1,000	1,000	1,000
Operating costs	9,924	4,000	4,000	4,000
Training Fund PA 302	4,888	7,000	7,000	7,000
MCOLES Continuing Police Education	23,247	40,000	36,000	41,000
Transfer Out	-	-	15,000	-
	$40,404	$52,000	$63,000	$53,000

Operating Costs: Includes the 50% of the cost of replacement bullet proof vests.

Training Fund PA 302: Restricted funds for law enforcement training.

PERSONNEL SUMMARY

(Not Applicable)

LIBRARY RESTRICTED FUND

Narrative: This fund is used to account for donations for improvements to the local libraries.

REVENUE SUMMARY

Account Classification	2025 Actual	2026 Original Budget	2026 Projected Total	2027 Budget
Interest	658	300	400	300
	$658	$300	$400	$300

STATEMENT OF RESTRICTED FUND BALANCE

Fund Balance as of December 31, 2025 (per audit)	15,702
Anticipated Operating Surplus (Deficit) for 2026	400
Estimated Available Fund Balance as of December 31, 2026	16,102
Anticipated Operating Surplus (Deficit) for 2027	300
Estimated Available Fund Balance as of December 31, 2027	$16,402

EXPENDITURE SUMMARY

Account Classification	2025 Actual	2026 Original Budget	2026 Projected Total	2027 Budget
	-	-	-	-

PERSONNEL SUMMARY

(Not Applicable)

COMMUNITY NEEDS FUND

Narrative: The Community Resources Commission works to enhance the well-being and sustainability of all Meridian Township residents by addressing current and potential human service needs. Donations to the Community Needs Fund are managed by the commission, in partnership with the Human Resource Specialist, and provided to Township residents in need.

Key 2027 Priorities:

- Utilize grants, community donations and partnerships to maximize assistance to township residents in emergency financial need.

REVENUE SUMMARY

Account Classification	2025 Actual	2026 Original Budget	2026 Projected Total	2027 Budget
Donations	53,707	22,100	66,723	37,000
Redi-Ride	2,454	1,800	2,400	2,400
Local Grant	40,000	40,000	20,000	20,000
Interest	3,003	1,000	2,000	2,000
Transfer In	-	-	982	-
	$99,164	$64,900	$92,105	$61,400

STATEMENT OF RESTRICTED FUND BALANCE

Fund Balance as of December 31, 2025 (per audit)	99,086
Anticipated Operating Surplus (Deficit) for 2026	(28,568)
Estimated Available Fund Balance as of December 31, 2026	70,518
Anticipated Operating Surplus (Deficit) for 2027	(18,350)
Estimated Available Fund Balance as of December 31, 2027	$52,168

EXPENDITURE SUMMARY

Account Classification	2025 Actual	2026 Original Budget	2026 Projected Total	2027 Budget
Emergency Fund	41,144	40,000	40,000	50,000
Redi-Ride	2,400	2,300	3,600	2,400
Back to School Supplies	4,936	5,000	5,000	5,000
Holiday Food Assistance	11,589	2,000	2,000	2,000
Operating Supplies	-	50	50	50
Fire Assistance	4,130	-	-	-
Fundraiser	89	300	300	300
Local Grant Expendiures	10,504	40,000	60,000	20,000
Other Distributions	-	-	9,723	-
	$74,792	$89,650	$120,673	$79,750

PERSONNEL SUMMARY

(Not Applicable)

ENERGY GRANT FUND

Narrative: This fund accounts for federal and state grants received for energy conservation programs. The Deputy Township Manager/Director of Public Works oversees this fund. Grants are sought to reduce the energy costs of the Township and purchase energy-saving equipment.

REVENUE SUMMARY

Account Classification	2025 Actual	2026 Original Budget	2026 Projected Total	2027 Budget
Interest	2,611	2,000	2,341	2,300
	$2,611	$2,000	$2,341	$2,300

STATEMENT OF RESTRICTED FUND BALANCE

Fund Balance as of December 31, 2025 (per audit)	62,240
Anticipated Operating Surplus (Deficit) for 2026	2,341
Estimated Available Fund Balance as of December 31, 2026	64,581
Anticipated Operating Surplus (Deficit) for 2027	(12,700)
Estimated Available Fund Balance as of December 31, 2027	$51,881

EXPENDITURE SUMMARY

Account Classification	2025 Actual	2026 Original Budget	2026 Projected Total	2027 Budget
Outside Services	-	15,000	-	15,000
	$0	$15,000	$0	$15,000

Outside Services: Planning related to future solar projects.

PERSONNEL SUMMARY

(Not Applicable)

LAW ENFORCEMENT GRANTS FUND

Narrative: This fund accounts for federal and state grants received for law enforcement programs. The Police Chief oversees this fund. The Office of Highway Safety Planning funds programs that reimburse salaries and benefits associated with the Michigan Safe Community Grant.

REVENUE SUMMARY

Account Classification	2025 Actual	2026 Original Budget	2026 Projected Total	2027 Budget
Interest	6,416	2,000	2,000	-
Grants	3,695	-	-	-
	$10,111	$2,000	$2,000	$0

STATEMENT OF RESTRICTED FUND BALANCE

Fund Balance as of December 31, 2025 (per audit)	86,554
Anticipated Operating Surplus (Deficit) for 2026	2,000
Estimated Available Fund Balance as of December 31, 2026	88,554
Anticipated Operating Surplus (Deficit) for 2027	(84,554)
Estimated Available Fund Balance as of December 31, 2027	$4,000

EXPENDITURE SUMMARY

Account Classification	2025 Actual	2026 Original Budget	2026 Projected Total	2027 Budget
Personnel Costs	6,414	-	-	-
Transfer Out - To General Fund	-	-	-	84,554
	$6,414	$0	$0	$84,554

PERSONNEL SUMMARY

(Not Applicable)

OPIOID SETTLEMENT

Narrative: In 2021, a $26 billion nationwide settlement was reached with major pharmaceutical distributors and Johnson & Johnson to resolve opioid litigation. Michigan will receive $800 million over 18 years, with 50% distributed to counties and local governments. These funds must be used for opioid remediation.

REVENUE SUMMARY

Account Classification	2025 Actual	2026 Original Budget	2026 Projected Total	2027 Budget
Interest	2,290	1,000	1,000	1,000
Opioid Settlement Revenue	15,586	17,150	17,150	12,768
	$17,876	$18,150	$18,150	$13,768

STATEMENT OF RESTRICTED FUND BALANCE

Fund Balance as of December 31, 2025 (per audit)	47,796
Anticipated Operating Surplus (Deficit) for 2026	(35,876)
Estimated Available Fund Balance as of December 31, 2026	11,920
Anticipated Operating Surplus (Deficit) for 2027	(6,232)
Estimated Available Fund Balance as of December 31, 2027	$5,688

EXPENDITURE SUMMARY

Account Classification	2025 Actual	2026 Original Budget	2026 Projected Total	2027 Budget
Dare Education	4,078	3,600	4,026	8,000
Capital Items	40,000	-	-	12,000
Uniforms	-	-	-	-
Allocation TBD	-	50,000	50,000	-
	$44,078	$53,600	$54,026	$20,000

PERSONNEL SUMMARY

(Not Applicable)

AMERICAN RESCUE PLAN ACT FUND

Narrative: This fund accounts for the American Rescue Plan Act (ARPA) federal grant received for Coronavirus local fiscal recovery. The Assistant Township Manager/Director of Public Works oversees this fund.

REVENUE SUMMARY

Account Classification	2025 Actual	2026 Original Budget	2026 Projected Total	2027 Budget
Grants	106,176	-	-	-
Interest	11,936	5,000	5,000	-
	$118,112	$5,000	$5,000	$0

STATEMENT OF RESTRICTED FUND BALANCE

Fund Balance as of December 31, 2025 (per audit)	167,314
Anticipated Operating Surplus (Deficit) for 2026	(43,038)
Estimated Available Fund Balance as of December 31, 2026	124,276
Anticipated Operating Surplus (Deficit) for 2027	(106,520)
Estimated Available Fund Balance as of December 31, 2027	$17,756

EXPENDITURE SUMMARY

Account Classification	2025 Actual	2026 Original Budget	2026 Projected Total	2027 Budget
Transfer out to General Fund	-	-	-	100,000
Professional Services	-	86,400	35,000	-
Capital Items	111,101	19,558	13,038	6,520
	$111,101	$105,958	$48,038	$106,520

Capital Items : Civil 3D & Cad Sub renewal ends 6.20.2027 - New subscription will move to General Fund

PERSONNEL SUMMARY

(Not Applicable)

CATA REDI-RIDE
MILLAGE FUND

Narrative: In 1999, voters approved a 0.1966 millage for increased public transportation including a redi-ride service. The levy was renewed in November 2009 for 10 years and renewed again in 2019 for 10 years. The Capital Area Transportation Authority now funds redi-ride through its larger operating millage and the Township no longer collects this separate millage. It was last collected in 2023. Staff will be researching how the remaining funds can be utilized by the Township.

REVENUE SUMMARY

Account Classification	2025 Actual	2026 Original Budget	2026 Projected Total	2027 Budget
Millage Collections	1,517	-	1,000	-
Local Community Stabilization Share	2,407	-	-	-
Interest	1,501	50	1,000	1,000
	$5,425	$50	$2,000	$1,000

STATEMENT OF RESTRICTED FUND BALANCE

Fund Balance as of December 31, 2025 (per audit)	41,881
Anticipated Operating Surplus (Deficit) for 2026	2,000
Estimated Available Fund Balance as of December 31, 2026	43,881
Anticipated Operating Surplus (Deficit) for 2027	1,000
Estimated Available Fund Balance as of December 31, 2027	$44,881

EXPENDITURE SUMMARY

Account Classification	2025 Actual	2026 Original Budget	2026 Projected Total	2027 Budget
Redi-Ride Services	-	4,305	-	-
	$0	$4,305	$0	$0

PERSONNEL SUMMARY

(Not Applicable)

Road Construction Debt

Narrative: In August 2019, voters approved the issuance of $35,000,000 in general obligation unlimited tax bonds for the purpose of repairing the local roads. The bonds will be issued in 3 separate issuances over the next 10 years. The estimated average millage rate to retire the bonds is 0.19429 mill ($0.19429 per $1,000 of taxable value).

REVENUE SUMMARY

Account Classification	2025 Actual	2026 Original Budget	2026 Projected Total	2027 Budget
Millage Collections	4,407,297	4,493,919	4,643,208	4,727,513
Local Community Stabilization Share	23,727	12,500	17,183	13,000
Interest	117,751	60,000	70,000	60,000
	$4,548,775	$4,566,419	$4,730,391	$4,800,513

STATEMENT OF ASSIGNED FUND BALANCE

Fund Balance (Deficit) as of December 31, 2025 (per audit)	483,532
Anticipated Operating Surplus (Deficit) for 2026	236,016
Estimated Available Fund Balance as of December 31, 2026	719,548
Anticipated Operating Surplus (Deficit) for 2027	272,263
Estimated Available Fund Balance as of December 31, 2027	$991,811

EXPENDITURE SUMMARY

Account Classification	2025 Actual	2026 Original Budget	2026 Projected Total	2027 Budget
Debt Service - Principal	5,885,000	3,960,000	3,960,000	4,245,000
Debt Service - Interest	725,326	534,375	534,375	283,250
Bond Issuance Costs	-	-	-	-
	$6,610,326	$4,494,375	$4,494,375	$4,528,250

PERSONNEL SUMMARY

(Not Applicable)

FIRE STATION DEBT RETIREMENT FUND

Narrative: In November 2012, voters approved the issuance of $3,500,000 in general obligation unlimited tax bonds to construct, furnish, and equip a new central fire station at the southeast corner of Okemos Road and Central Park Drive. The bonds were issued with a repayment period not to exceed fifteen years, with an estimated average millage rate of 0.0624 mills ($0.0624 per $1,000 of taxable value). Millage collections began in 2014. The Township is retired this bond one year early, with the final payment made in 2025. No millage was levied for this bond on December 1, 2025.

REVENUE SUMMARY

Account Classification	2025 Actual	2026 Original Budget	2026 Projected Total	2027 Budget
Millage Collections	142,004	-	233	-
Local Community Stabilization Share	1,549	-	385	-
Interest	5,772	500	100	150
	$149,325	$500	$718	$150

STATEMENT OF ASSIGNED FUND BALANCE

Fund Balance (Deficit) as of December 31, 2025 (per audit)	13,465
Anticipated Operating Surplus (Deficit) for 2026	718
Estimated Available Fund Balance as of December 31, 2026	14,183
Anticipated Operating Surplus (Deficit) for 2027	150
Estimated Available Fund Balance as of December 31, 2027	$14,333

EXPENDITURE SUMMARY

Account Classification	2025 Actual	2026 Original Budget	2026 Projected Total	2027 Budget
Debt Service - Principal	450,000	-	-	-
Debt Service - Interest	9,336	-	-	-
	$459,336	$0	$0	$0

PERSONNEL SUMMARY

(Not Applicable)

Capital Projects Fund

Narrative: This fund is used to account for the acquisition or construction of major capital facilities, including land, land improvements, buildings and building improvements, and infrastructure projects.

REVENUE SUMMARY

Account Classification	2025 Actual	2026 Original Budget	2026 Projected Total	2027 Budget
Interest	89,477	90,000	79,000	70,000
Grant Revenue	-	-	-	176,480
	$89,477	$90,000	$79,000	$246,480

STATEMENT OF ASSIGNED FUND BALANCE

Fund Balance (Deficit) as of December 31, 2025 (per audit)	1,474,721
Anticipated Operating Surplus (Deficit) for 2026	(134,011)
Estimated Available Fund Balance as of December 31, 2026	1,340,710
Anticipated Operating Surplus (Deficit) for 2027	(601,403)
Estimated Available Fund Balance as of December 31, 2027	$739,307

EXPENDITURE SUMMARY

Account Classification	2025 Actual	2026 Original Budget	2026 Projected Total	2027 Budget
Professional Services	66,277	50,000	40,000	40,000
Capital Items	372,502	590,000	173,011	807,883
	$438,779	$640,000	$213,011	$847,883

Capital Items: Elevator required maintenance ($287,883); Service Center Generator ($100,000); Historical Village & Fire Station North Solar Projects -Grant Allocation ($195,000) and Police Station Generator Replacement ($225,000)

PERSONNEL SUMMARY-(Not Applicable)

TOWNSHIP IMPROVEMENT REVOLVING FUND

Narrative: This fund accounts for public improvements projects that are initially financed by the Township and later reimbursed through special assessments levied on benefiting properties

REVENUE SUMMARY

Account Classification	2025 Actual	2026 Original Budget	2026 Projected Total	2027 Budget
Interest	110,411	84,000	100,000	100,000
Interest - Special Assessments	43,840	46,000	46,000	46,000
Special Assessments	285,828	330,000	332,000	332,000
	$440,079	$460,000	$478,000	$478,000

STATEMENT OF ASSIGNED FUND BALANCE

Fund Balance (Deficit) as of December 31, 2025 (per audit)	2,912,506
Anticipated Operating Surplus (Deficit) for 2026	360,000
Estimated Available Fund Balance as of December 31, 2026	3,272,506
Anticipated Operating Surplus (Deficit) for 2027	328,000
Estimated Available Fund Balance as of December 31, 2027	$3,600,506

EXPENDITURE SUMMARY

Account Classification	2025 Actual	2026 Original Budget	2026 Projected Total	2027 Budget
Construction/Improvements	108,199	160,000	118,000	150,000
	$108,199	$160,000	$118,000	$150,000

Construction/Improvements: Lake Lansing Watershed and order-to-maintain sidewalk program

PERSONNEL SUMMARY

(Not Applicable)

PUBLIC WORKS AND ENGINEERING FUNDS
COMBINED STATEMENT

REVENUE SUMMARY

ACTIVITY	2025 Actual	2026 Original Budget	2026 Projected Total	2027 Budget
REVENUES				
Sewer Fund	9,032,340	8,886,000	9,262,424	9,350,928
Water Fund	9,562,104	9,450,000	9,960,388	9,528,783
Total Charges for Services	18,594,444	18,336,000	19,222,812	18,879,711
OTHER REVENUES				
Sewer Fund	1,438,535	242,500	244,420	235,975
Water Fund	994,822	336,493	288,548	287,625
Total Other Revenues	2,433,357	578,993	532,968	523,600
OTHER FINANCING SOURCES				
Sewer Fund	792,119	0	0	0
Water Fund	1,090,044	0	0	0
Total Other Financing Sources	1,882,163	0	0	0
TOTAL REVENUES	$22,909,964	$18,914,993	$19,755,780	$19,403,311

EXPENSE SUMMARY

ACTIVITY	2025 Actual	2026 Original Budget	2026 Projected Total	2027 Budget
Sewer Fund	6,507,910	8,830,925	8,853,394	8,913,318
Water Fund	8,626,279	9,641,466	9,702,484	9,786,760
TOTAL EXPENSES	$15,134,189	$18,472,391	$18,555,878	$18,700,078

SEWER FUND
Summary

REVENUE SUMMARY

ACTIVITY	2025 Actual	2026 Original Budget	2026 Projected Total	2027 Budget
CHARGES FOR SERVICES				
Sewer Charges	7,216,860	7,555,000	7,555,000	7,944,658
Lift Station Fees	22,338	8,700	8,700	-
Billing Charges	1,347,924	1,050,000	1,347,924	1,174,172
Penalties	39,075	50,000	50,000	40,000
Sewer Benefits	8,164	4,000	7,500	7,500
Sewer Licenses/Inspections	67,350	47,700	47,700	49,125
Connection Fees	310,629	150,000	225,000	114,255
Charges for Services	20,000	20,600	20,600	21,218
Total Charges for Services	9,032,340	8,886,000	9,262,424	9,350,928
OTHER REVENUES				
Interest	241,013	230,000	230,000	223,100
Miscellaneous	1,197,522	12,500	14,420	12,875
Total Other Revenues	1,438,535	242,500	244,420	235,975
OTHER FINANCING SOURCES				
Capital Contributions	792,119	0	0	0
Total Other Financing Sources	792,119	0	0	0
TOTAL REVENUES	$11,262,994	$9,128,500	$9,506,844	$9,586,903

Sewer Charges: Sewer charge revenue is based on the 2027 rate of $8.90 per 1,000 gallons of metered water, an increase from the 2026 rate of $7.96. The rate adjustment follows the completion and analysis of a comprehensive rate study.

Billing Charges: Represents 50% of the cost of reading meters and processing utility bills. For 2027, the charge ranges from $39.69 to $2,480.73 depending on meter size, compared to $24 to $1,200 in 2025. The adjustment reflects the findings of a comprehensive rate study

EXPENSE SUMMARY

ACTIVITY	2025 Actual	2026 Original Budget	2026 Projected Total	2027 Budget
Administration	800,130	839,778	840,321	872,994
Utility Billing	1	53,509	60,009	63,013
Engineering	433,823	493,241	509,187	534,561
Sewage Treatment	1,989,182	2,500,000	2,500,000	2,500,000
Sewer System Maintenance	2,626,471	1,194,397	1,193,877	1,228,957
Capital Outlay	29	2,900,000	2,900,000	3,073,793
Pension	70,988	-	-	-
Fixed Obligations	587,286	850,000	850,000	640,000
TOTAL EXPENSES	$6,507,910	$8,830,925	$8,853,394	$8,913,318

SEWER FUND

DEPARTMENT:
Public Works and Engineering - Administration

FUNCTION:
Public Works

Activity Description:
Personnel are responsible for coordinating all activities of the Department of Public Works & Engineering to ensure that goals and objectives of the Township Board are carried out. Administrative expenses are split between the Water Fund and the Sewer Fund.

BUDGET SUMMARY

Account Classification	2025 Actual	2026 Original Budget	2026 Projected Total	2027 Budget
Personnel Costs	164,689	190,028	190,262	207,521
Operating Costs	78,201	77,500	77,809	77,000
Outside Services	32,240	31,500	31,500	31,500
Administrative	525,000	540,750	540,750	556,973
	$800,130	$839,778	$840,321	$872,994

Personnel Costs: No change in staffing levels.

Operating Costs: Includes supplies, professional conferences/dues, training and mileage

Outside Services: Includes online payment fees and a share of audit costs.

Administrative: Amount paid to General Fund for administrative expenses.

PERSONNEL SUMMARY

Position/Title	2025	2026	2027
Deputy Township Manager/Director of Public Works	0.5	0.5	0.5
Administrative Assistant II	1.0	1.0	1.0
	1.5	1.5	1.5

SEWER FUND

DEPARTMENT
Public Works and Engineering - Utility Billing

FUNCTION:
Public Works

Activity Description:
The Utility billing department, overseen by the Finance Director, manages water and sewer billing for Meridian Township. The department also works closely with Public Works to receive meter reads and final reads, coordinate service repairs and replacements, and partners with the Treasurer's Office to process payments.

BUDGET SUMMARY

Account Classification	2025 Actual	2026 Original Budget	2026 Projected Total	2027 Budget
Personnel Costs	1	53,509	60,009	63,013
	$1	$53,509	$60,009	$63,013

Personnel Costs: Includes the reallocation of three Utility Billing Bookkeepers, with costs distributed as follows: 50% to the General Fund, 25% to the Sewer Fund, and 25% to the Water Fund

PERSONNEL SUMMARY

Position/Title	2025	2026	2027
Bookkeeper	0.0	0.75	0.75
	0.0	0.8	0.75

SEWER FUND

DEPARTMENT
Public Works and Engineering - Engineering

FUNCTION:
Public Works

Activity Description:

The office of Engineering is responsible for coordinating all engineering activities regarding sewer, water, sidewalk, pathway, street lights, and road paving systems. Department personnel review all public and private development for conformance to current standards and practices. Costs for this activity are split equally between the Water and Sewer Funds.

BUDGET SUMMARY

Account Classification	2025 Actual	2026 Original Budget	2026 Projected Total	2027 Budget
Personnel Costs	413,119	451,435	467,184	492,555
Operating Costs	421	3,250	3,447	3,450
Outside Services	1,727	20,000	20,000	20,000
Equipment Rental	18,556	18,556	18,556	18,556
	$433,823	$493,241	$509,187	$534,561

Personnel Costs: No change in staffing levels are planned.

Outside Services: Engineering consulting, as needed.

Equipment Rental: Amount paid to the Motor Pool to cover the cost of fuel, maintenance, and depreciation for the vehicle(s) assigned to this activity.

PERSONNEL SUMMARY

Position/Title	2025	2026	2027
Township Engineer & Deputy Director of PW&E	0.5	0.5	0.5
Sr. Project Engineer	0.5	0.5	1.0
Project Engineer	0.5	1.0	0.5
DPW Records Manager/GIS Specialist	0.35	0.35	0.35
Engineering Tech	1.0	1.0	1.0
	2.9	3.4	3.4
Intern	1.0	2.0	2.0

SEWER FUND

DEPARTMENT:
Public Works and Engineering - Sewage Treatment

CLASSIFICATION:
Public Works

Activity Description:
Meridian Township purchases sewage treatment services from the City of East Lansing, owner and operator of the treatment plant, paid on a monthly basis.

BUDGET SUMMARY

Account Classification	2025 Actual	2026 Original Budget	2026 Projected Total	2027 Budget
Contractual Services	1,989,182	2,500,000	2,500,000	2,500,000
	$1,989,182	$2,500,000	$2,500,000	$2,500,000

Contractual Services: Estimated expenses by the East Lansing Waste Water Treatment Plant.

PERSONNEL SUMMARY

(Not Applicable)

SEWER FUND

DEPARTMENT:
Public Works and Engineering - Sewer Maintenance

CLASSIFICATION:
Public Works

Activity Description:
The Sewer System Maintenance activity operates and maintains the Township's sewer system which includes: 28 lift stations, over 150 miles of sanitary sewer, manhole and Township-owned storm sewers/catch basins and detention basins. Maintenance personnel are responsible for emergency repairs to the sewer system and coordinate with other public safety offices during times of need.

BUDGET SUMMARY

Account Classification	2025 Actual	2026 Original Budget	2026 Projected Total	2027 Budget
Personnel Costs	524,227	565,575	565,055	575,135
Operating Costs	156,603	275,200	275,200	275,200
Outside Services	117,328	200,000	200,000	225,000
Equipment Rental	143,622	143,622	143,622	143,622
Depreciation	1,682,349	-	-	-
Capital Items	2,342	10,000	10,000	10,000
	$2,626,471	$1,194,397	$1,193,877	$1,228,957

Personnel Costs: No change in staffing levels.

Operating Costs: Includes utilities, operating supplies, and costs for lift station repairs.

Outside Services: Root cleaning project, concrete/asphalt repairs, annual lift station cleaning, and generator maintenance.

Equipment Rental: Amount paid to the Motor Pool to cover the cost of fuel, maintenance, and depreciation for the vehicle(s) assigned to this activity.

Capital Items: Safety equipment and tools.

PERSONNEL SUMMARY

Position/Title	2025	2026	2027
DPW Superintendent	0.25	0.25	0.25
Lead Worker	1.0	1.0	1.0
Utility Worker	4.0	4.0	4.0
	5.25	5.25	5.25
Seasonal Staff	1.0	1.0	1.0

SEWER FUND

DEPARTMENT:
Public Works and Engineering - Capital Outlay

CLASSIFICATION:
Public Works

Activity Description:
These are major projects and special equipment used for the Sewer Fund.

BUDGET SUMMARY

Account Classification	2025 Actual	2026 Original Budget	2026 Projected Total	2027 Budget
Capital Items	29	2,900,000	2,900,000	3,073,793
	$29	$2,900,000	$2,900,000	$3,073,793

Capital Items: Towar Gardens Flow Meter ($200,000), sanitary sewer rehab project ($1,723,793), AMI collector installations ($50,000) and Retrofit generators & bypass on lift stations($1,100,000)

PERSONNEL SUMMARY

(Not Applicable)

SEWER FUND

DEPARTMENT:
Public Works and Engineering - Fixed Obligations

CLASSIFICATION:
Public Works

Activity Description:
This section lists those debt obligations that are included in water and sewage usage rates. The cash flow for payments is budgeted; however, the payment is actually a reduction of the debt rather than an expense and is reflected as such during the audit process.

BUDGET SUMMARY

Account Classification	2025 Actual	2026 Original Budget	2026 Projected Total	2027 Budget
Wastewater Optimization	587,286	850,000	850,000	640,000
	$587,286	$850,000	$850,000	$640,000

Wastewater optimization: Township share of improvements to the East Lansing Plant.

PERSONNEL SUMMARY

(Not Applicable)

WATER FUND
Summary

REVENUE SUMMARY

ACTIVITY	2025 Actual	2026 Original Budget	2026 Projected Total	2027 Budget
CHARGES FOR SERVICES				
Water Sales	$7,642,906	$8,100,000	$8,202,388	$7,741,776
Billing Charges	1,342,120	1,050,000	1,340,000	1,459,424
Water Penalties	37,213	45,000	38,000	46,350
Customer Installation	115,785	75,000	75,000	100,000
Water Benefits	128,781	30,000	30,000	30,900
Connection Fees	231,304	75,000	215,000	73,083
Engineering & Inspection Fees	63,995	75,000	60,000	77,250
Total Charges for Services	9,562,104	9,450,000	9,960,388	9,528,783
OTHER REVENUES				
Rental Income	40,032	35,347	35,347	36,407
Interest	133,112	110,600	110,300	110,000
Miscellaneous	821,678	190,546	142,901	141,218
Total Other Revenues	994,822	336,493	288,548	287,625
OTHER FINANCING SOURCES				
Capital Contributions	1,090,044	0	0	0
Total Other Financing Sources	1,090,044	0	0	0
TOTAL REVENUES	$11,646,970	$9,786,493	$10,248,936	$9,816,408

Water Sales: Water sales revenue is based on the 2027 rate of $7.36 per 1,000 gallons of metered water, a decrease from the 2026 rate of $7.83. The rate adjustment follows the completion and analysis of a comprehensive rate study.

Billing Charges: Represents 50% of the cost of reading meters and processing utility bills. For 2027, the charge ranges from $39.69 to $2,480.73 depending on meter size, compared to $24 to $1,200 in 2025. The adjustment reflects the findings of a comprehensive rate study

EXPENSE SUMMARY

ACTIVITY	2025 Actual	2026 Original Budget	2026 Projected Total	2027 Budget
Administration	1,673,414	792,968	793,775	826,489
Utility Billing	1	53,510	59,510	63,010
Engineering	382,346	475,554	574,583	531,134
Water Supply	4,806,974	5,113,488	4,997,945	5,000,000
Water Distribution Maintenance	1,727,060	1,868,946	1,939,671	1,866,850
Pension	22,629	-	-	-
Capital Outlay	13,855	1,337,000	1,337,000	1,499,277
TOTAL EXPENSES	$8,626,279	$9,641,466	$9,702,484	$9,786,760

WATER FUND

DEPARTMENT:
Public Works and Engineering - Administration

FUNCTION:
Public Works

Activity Description:
Personnel are responsible for coordinating all activities of the Department of Public Works & Engineering to ensure that goals and objectives of the Township Board are carried out. Administrative expenses are split between the Water Fund and the Sewer Fund.

BUDGET SUMMARY

Account Classification	2025 Actual	2026 Original Budget	2026 Projected Total	2027 Budget
Personnel Costs	164,689	190,068	190,630	207,866
Operating Costs	45,034	46,150	35,395	30,150
Outside Services	18,090	16,000	27,000	31,500
Administrative	525,000	540,750	540,750	556,973
Depreciation	920,601	-	-	-
TOTAL	$1,673,414	$792,968	$793,775	$826,489

Personnel Costs: No change in staffing levels.

Operating Costs: Includes supplies, professional conferences/dues, training and mileage

Outside Services: Contractual services and share of audit costs.

Administrative: Amount paid to General Fund for Administrative expenses.

Depreciation: Year-end adjustment performed at audit time to record non-cash items. All capital assets are depreciated over their useful lives rather than expensed at time of purchase.

PERSONNEL SUMMARY

Position/Title	2025	2026	2027
Deputy Township Manager/Director of Public Works	0.5	0.5	0.5
Administrative Assistant II	1.0	1.0	1.0
	1.5	1.5	1.5

WATER FUND

DEPARTMENT
Public Works and Engineering - Utility Billing

FUNCTION:
Public Works

Activity Description:
The Utility billing department, overseen by the Finance Director, manages water and sewer billing for Meridian Township. The department also works closely with Public Works to receive meter reads and final reads, coordinate service repairs and replacements, and partners with the Treasurer's Office to process payments.

BUDGET SUMMARY

Account Classification	2025 Actual	2026 Original Budget	2026 Projected Total	2027 Budget
Personnel Costs	1	53,510	59,510	63,010
	$1	$53,510	$59,510	$63,010

Personnel Costs: Include the reallocation of three Utility Billing Bookkeepers, with costs distributed as follows: 50% to the General Fund, 25% to the Sewer Fund, and 25% to the Water Fund

PERSONNEL SUMMARY

Position/Title	2025	2026	2027
Bookkeeper	0.0	0.75	0.75
	0.0	0.8	0.75

WATER FUND

DEPARTMENT:
Public Works and Engineering - Engineering

FUNCTION:
Public Works

Activity Description:
The office of Engineering is responsible for coordinating all engineering activities regarding sewer, water, sidewalk, pathway, street lights, and road paving systems. Department personnel review all public and private developments for conformance to current standards and practices. Costs for this activity are split equally between the Water and Sewer Funds.

BUDGET SUMMARY

Account Classification	2025 Actual	2026 Original Budget	2026 Projected Total	2027 Budget
Personnel Costs	362,784	451,173	467,102	493,278
Operating Costs	1,006	5,825	5,825	4,300
Outside Services	-	-	83,100	15,000
Equipment Rental	18,556	18,556	18,556	18,556
	$382,346	$475,554	$574,583	$531,134

Personnel Costs: No change in staffing levels are planned.

Operating Costs: Includes supplies, professional conferences/dues and training

Equipment Rental: Amount paid to the Motor Pool to cover the cost of fuel, maintenance, and depreciation for the vehicle(s) assigned to this activity.

PERSONNEL SUMMARY

Position/Title	2025	2026	2027
Township Engineer & Deputy Director of PW&E	0.5	0.5	0.5
Sr. Project Engineer	0.5	0.5	1.0
Project Engineer	0.5	1.0	0.5
DPW Records Manager/GIS Specialist	0.4	0.35	0.35
Engineering Tech	1.0	1.0	1.0
	2.9	3.4	3.4
Intern	1.00	1.50	2.00

WATER FUND

DEPARTMENT:
Public Works and Engineering - Water Supply

CLASSIFICATION:
Public Works

Activity Description:

Meridian Township purchases treated water from the Board of Water and Light as well as the East Lansing-Meridian Water and Sewer Authority (which operates the treatment plant and well fields as a separate corporation). The Deputy Township Manager/Director of Public Works is a member of the Authority Board.

BUDGET SUMMARY

Account Classification	2025 Actual	2026 Original Budget	2026 Projected Total	2027 Budget
Outside Services	4,806,974	5,113,488	4,997,945	5,000,000
	$4,806,974	$5,113,488	$4,997,945	$5,000,000

Outside Services: Cost of water from East Lansing-Meridian Water and Sewer Authority and Lansing Board of Water & Light.

PERSONNEL SUMMARY

(Not Applicable)

WATER FUND

DEPARTMENT:
Public Works and Engineering - Water Maintenance

CLASSIFICATION:
Public Works

Activity Description:

The Water Distribution Maintenance activity oversees the maintenance of the Township's water system which includes two 0.5 million gallon water towers, a booster station, over 165 miles of water mains, 1,900 fire hydrants, and 13,700 meters and services. Maintenance personnel are responsible for emergency repairs to the water system and coordinate with other public safety offices during times of need. This activity is directed by the Public Works Superintendent, reporting to the Deputy Township Manager/Director of Public Works.

BUDGET SUMMARY

Account Classification	2025 Actual	2026 Original Budget	2026 Projected Total	2027 Budget
Personnel Costs	1,004,852	1,151,926	1,167,651	1,142,180
Operating Costs	85,132	100,250	155,250	102,500
Outside Services	202,016	200,000	200,000	200,000
Equipment Rental	196,770	196,770	196,770	196,770
Customer Install-Water Meters	227,766	180,000	180,000	185,400
Capital Items	10,524	40,000	40,000	40,000
	$1,727,060	$1,868,946	$1,939,671	$1,866,850

Personnel Costs: No proposed changes

Operating Costs: Includes utilities, operating supplies and equipment maintenance.

Equipment Rental: Amount paid to the Motor Pool to cover the cost of fuel, maintenance and depreciation for the vehicle(s) assigned to this activity.

Capital Items: Safety equipment and tools

PERSONNEL SUMMARY

Position/Title	2025	2026	2027
DPW Superintendent	0.25	0.25	0.25
Lead Worker	1.0	1.0	1.0
Utility Worker	7.0	8.0	8.0
	8.25	9.25	9.25
Seasonal Staff	2.0	1.0	2.0

WATER FUND

DEPARTMENT:
Public Works and Engineering - Capital Outlay

FUNCTION:
Public Works

Activity Description:
These are major projects and special equipment used for the Water Fund.

BUDGET SUMMARY

Account Classification	2025 Actual	2026 Original Budget	2026 Projected Total	2027 Budget
Capital Items	13,855	1,337,000	1,337,000	1,499,277
	$13,855	$1,337,000	$1,337,000	$1,499,277

Capital Items: Water main replacement projects ($959,343), South water tower painting and maintenance ($167,000), AMI Collector Installations ($47,934) and Meter replacement project ($325,000)

PERSONNEL SUMMARY

(Not Applicable)

MOTOR POOL

Narrative: The Motor Pool is responsible for managing the Township's fleet, including routine maintenance, emergency repairs, purchasing bulk fuel for the fleet, and the purchase of new and replacement vehicles and major equipment. The fleet consists of more than 130 vehicles and pieces of equipment, with a total value exceeding $5.0 million. Maintenance personnel are also responsible for record keeping and developing specifications for all vehicles and equipment. The Motor Pool Fund is managed by the Public Works Superintendent under the Deputy Township Manager/Director of Public Works.

REVENUE SUMMARY

Account Classification	2025 Actual	2026 Original Budget	2026 Projected Total	2027 Budget
Interest	25,603	15,000	5,300	5,300
Rentals	1,520,114	1,520,114	1,520,114	1,520,114
Reimbursements	17,919	-	63,156	10,000
Gain (Loss) on Vehicle Sales	57,395	20,000	45,000	20,000
	$1,621,031	$1,555,114	$1,633,570	$1,555,414

Rentals: Represents the charges to other Departments for use of Township vehicles and equipment. The charge is based on depreciation, gas usage, and maintenance of specific vehicles used by each department.

Vehicle Sales: Sales from vehicles being rotated out and sold.

STATEMENT OF NET POSITION

	Invested in Capital Assets	Unrestricted
Net Position as of December 31, 2025 (per audit)	4,079,690	864,772
Anticipated Operating Surplus (Deficit) for 2026		(679,888)
Estimated Available Net Position as of December 31, 2026	4,079,690	184,884
Anticipated Operating Surplus (Deficit) for 2027		(169,421)
Estimated Available Net Position as of December 31, 2027	$4,079,690	$15,463

MOTOR POOL

EXPENDITURE SUMMARY

Account Classification	2025 Actual	2026 Original Budget	2026 Projected Total	2027 Budget
Personnel Costs	290,729	296,824	297,938	307,605
Operating Costs	401,022	424,500	441,365	480,730
Outside Services	167,691	166,500	226,500	166,500
Depreciation	876,161	-	-	-
Capital Items	-	1,001,277	1,347,655	770,000
TOTAL	$1,735,603	$1,889,101	$2,313,458	$1,724,835

Personnel Costs: No change in staffing levels.

Operating Costs: Includes repair parts, tools, gasoline, vehicle insurance, and equipment maintenance.

Outside Services: Includes training, outside vendors for firetruck and other vehicle repairs, towing, and vehicle alignment services.

Depreciation: Year-end adjustment performed during the audit to record non-cash items. All capital assets are depreciated over their useful lives rather than expensed at time of purchase.

Capital Items: Represents the cash outlay requirements for new capital items. These items are budgeted as expenditures, then capitalized at year-end. Includes the following vehicles: 3 Police Interceptors with upfitting (180,000), Toolcat and attachments-Parks/Pathways (84,000), Toolcat and attachments for Building/Grounds(84,000),Ford F350 for Building & Grounds (80,000), Ford F350 for Vehicle Maintenance(71,000), BNM Trailer - Parks (7,000), Enclosed Trailer - Water (18,000), 5yd Box for F750-Water (39,660),Toro My ride Zero Turn Mower - Sewer (20,000), Ford F250-Water (71,000), 2 Ford Explorers - Engineering (100,000)

PERSONNEL SUMMARY

Position/Title	2025	2026	2027
DPW Superintendent	0.25	0.25	0.25
Lead Mechanic	1.0	1.0	2.0
Mechanic	1.0	1.0	0.0
	2.25	2.25	2.25

LOCAL BROWNFIELD REVOLVING FUND

Narrative: The Meridian Township Local Brownfield Revolving Fund (LBRF) has a separate legal identity but operates in conformity with many of the Township's policies and procedures. The LBRF is reported in the Township's financial statements as a discreetly presented component unit. The LBRF was created to finance loans through the Brownfield Redevelopment Authority (BRA) for environmental cleanup within the boundaries of the Township. The BRA's governing body includes the Township Manager, a member of each of the Planning Commission, Economic Development Corporation, and Environmental Commission, and 3 other members approved by the Township Board.

REVENUE SUMMARY

Account Classification	2025 Actual	2026 Original Budget	2026 Projected Total	2027 Budget
Transfer In from BRA Fund	34,862	42,860	42,860	55,461
	$34,862	$42,860	$42,860	$55,461

Transfer In from BRA: The LBRF generates revenue by transfers in from tax capture in Township brownfields. Funds are transferred from the BRA as a percentage of capture.

STATEMENT OF FUND BALANCE

Fund Balance as of December 31, 2025 (per audit)	87,828
Anticipated Operating Surplus (Deficit) for 2026	42,860
Estimated Available Fund Balance as of December 31, 2026	130,688
Anticipated Operating Surplus (Deficit) for 2027	55,461
Estimated Available Fund Balance as of December 31, 2027	$186,149

EXPENDITURE SUMMARY

Account Classification	2025 Actual	2026 Original Budget	2026 Projected Total	2027 Budget
none	-	-	-	-
	$0	$0	$0	$0

BROWNFIELD REDEVELOPMENT AUTHORITY

Narrative: The Meridian Township Brownfield Redevelopment Authority (BRA) has a separate legal identity but operates in conformity with many of the Township's policies and procedures. The BRA is reported in the Township's financial statements as a discreetly presented component unit. The BRA was created in 2017, to finance environmental cleanup within the boundaries of the Township. The BRA's governing body includes the Township Manager, a member of each of the Planning Commission, Economic Development Corporation, and Environmental Commission, and 3 other members approved by the Township Board.

Key 2027 Priorities:

- Allocate 15% of staff salary funding through BRA capture to ensure stable long-term staffing resources.
- Maintain and expand an up-to-date list of potential Brownfield redevelopment sites to support proactive planning and investment

REVENUE SUMMARY

Account Classification	2025 Actual	2026 Original Budget	2026 Projected Total	2027 Budget
Property Taxes	953,488	1,087,149	874,909	532,092
Reimbursements	12,000	-	-	-
	$965,488	$1,087,149	$874,909	$532,092

Property Tax: The BRA's tax increment revenue is generated when the current taxable valuation of all real and personal properties within the Development Area exceeds the initial value of the base year.

STATEMENT OF FUND BALANCE

Fund Balance as of December 31, 2025 (per audit)	325,343
Anticipated Operating Surplus (Deficit) for 2026	(61,006)
Estimated Available Fund Balance as of December 31, 2026	264,337
Anticipated Operating Surplus (Deficit) for 2027	(42,262)
Estimated Available Fund Balance as of December 31, 2027	$222,075

EXPENDITURE SUMMARY

Account Classification	2025 Actual	2026 Original Budget	2026 Projected Total	2027 Budget
Developer Reimbursement	669,157	978,432	834,209	478,882
Administration Costs	-	-	38,846	40,011
Outside Services	22,502	20,000	20,000	-
Transfer to LBRF	34,862	42,860	42,860	55,461
	$726,521	$1,041,292	$935,915	$574,354

Developer Reimbursement : Expenses are incurred when the developer submits documentation to the Township for reimbursement.

Outside Services: Legal and consulting services

ECONOMIC DEVELOPMENT CORPORATION

Narrative: The Meridian Township Economic Development Corporation (EDC) has a separate legal identity but operates in conformity with many of the Township's policies and procedures. The EDC is reported in the Township's financial statements as a discreetly presented component unit. The EDC was created to provide means and methods for the encouragement and assistance of industrial and commercial enterprises in relocating, purchasing, constructing, improving, or expanding within the Township, so as to provide needed services and facilities of such enterprises to the residents of the Township. A Board of Directors, appointed by the Township Board, governs the EDC.

Key 2027 Priorities:
- Ongoing support for Façade improvement Grants
- Support for Lansing 5:01 initiatives
- Continue Funding for Lunar New Year Cultural programming

REVENUE SUMMARY

Account Classification	2025 Actual	2026 Original Budget	2026 Projected Total	2027 Budget
Sponsorships & Donations	500	-	-	-
Interest	906	1,100	1,100	1,100
Miscellaneous	10,000	10,000	10,000	10,000
	$11,406	$11,100	$11,100	$11,100

STATEMENT OF FUND BALANCE

Fund Balance as of December 31, 2025 (per audit)	70,959
Anticipated Operating Surplus (Deficit) for 2026	(17,900)
Estimated Available Fund Balance as of December 31, 2026	53,059
Anticipated Operating Surplus (Deficit) for 2027	6,100
Estimated Available Fund Balance as of December 31, 2027	$59,159

EXPENDITURE SUMMARY

Account Classification	2025 Actual	2026 Original Budget	2026 Projected Total	2027 Budget
Community Promotion	4,500	26,000	29,000	5,000
	$4,500	$26,000	$29,000	$5,000

Community Promotion: Façade Improvements & Small Business Grant program, Chinese New Year, Miscellaneous Sponsorships

DOWNTOWN DEVELOPMENT AUTHORITY

Narrative: The Meridian Township Downtown Development Authority (DDA) has a separate legal identity but operates in conformity with many of the Township's policies and procedures. The DDA is reported in the Township's financial statements as a discreetly presented component unit. The DDA was organized in 2005, pursuant to Township Ordinance No. 2005-12 and Act 197 of the Public Acts of 1975, as amended. This DDA's mission is as follows: to beautify and revitalize downtown Okemos as a very desirable place to shop, live and do business. It is a commitment to promoting an improved quality of life by creating a friendly, walkable community embracing natural aesthetics of the river and parks. A Board of Directors, appointed by the Township Board, governs the DDA.

Key 2027 Priorities:
- Allocate 15% of staff salary funding through DDA capture to ensure stable long-term staffing resources.
- Continuation of MEDC Match Grant Programs
- Village of Okemos Site Beautification Improvements

REVENUE SUMMARY

Account Classification	2025 Actual	2026 Original Budget	2026 Projected Total	2027 Budget
Property Taxes	101,035	61,761	101,457	101,457
Grant Revenue	-	45,000	-	25,000
Interest	7,601	5,000	5,000	3,500
	$108,636	$111,761	$106,457	$129,957

Property Tax: The DDA's tax increment revenue is generated when the current taxable valuation of all real and personal properties within the Development Area exceeds the initial value of the 2005 base year.

STATEMENT OF FUND BALANCE

Fund Balance as of December 31, 2025 (per audit)	311,945
Anticipated Operating Surplus (Deficit) for 2026	5,186
Estimated Available Fund Balance as of December 31, 2026	317,131
Anticipated Operating Surplus (Deficit) for 2027	2,521
Estimated Available Fund Balance as of December 31, 2027	$319,652

EXPENDITURE SUMMARY

Account Classification	2025 Actual	2026 Original Budget	2026 Projected Total	2027 Budget
Operating Costs	1,957	4,925	4,925	4,925
Administration Costs	-	-	38,846	40,011
Grant Expenditures	-	25,000	-	25,000
Outside Services	-	5,000	50,000	50,000
Capital Costs	-	7,500	7,500	7,500
	$1,957	$42,425	$101,271	$127,436

Operating Costs: Includes expenses such as streetlight electricity, and water for flower.

Administration Costs: 15% of the economic development directors salary & associated costs.

Outside Services: Expenses incurred for construction/design/improvements.

Capital Costs: Expenses incurred for projects associated with consumers energy or drain commission

CORRIDOR IMPROVEMENT AUTHORITY

Narrative: The Meridian Township Corridor Improvement Authority (CIA) has a separate legal identity but operates in conformity with many of the Township's policies and procedures. The CIA is reported in the Township's financial statements as a discreetly presented component unit. The CIA was organized in 2017, pursuant to State enabling Act 197 of the Public Acts of 1975, as amended in 2018. The CIA's mission is as follows: Dedicated to establishing the Grand River Avenue corridor in Meridian Township as a prime business and recreation destination in the Tri-county region. The Authority will focus on creating programs and projects that invigorate the streetscape and build partnerships among corridor property owners, and residents. A Board of Directors, appointed by the Township Board, governs the CIA.

Key 2027 Priorities:
- Establish a Façade improvement Grant Program supporting business district revitalization

REVENUE SUMMARY

Account Classification	2025 Actual	2026 Original Budget	2026 Projected Total	2027 Budget
Property Taxes	87,020	55,125	102,353	100,000
	$87,020	$55,125	$102,353	$100,000

STATEMENT OF FUND BALANCE

Fund Balance as of December 31, 2025 (per audit)	103,212
Anticipated Operating Surplus (Deficit) for 2026	80,513
Estimated Available Fund Balance as of December 31, 2026	183,725
Anticipated Operating Surplus (Deficit) for 2027	79,500
Estimated Available Fund Balance as of December 31, 2027	$263,225

EXPENDITURE SUMMARY

Account Classification	2025 Actual	2026 Original Budget	2026 Projected Total	2027 Budget
Outside Services	-	20,000	21,600	20,000
Operating Costs	-	-	240	500
	$0	$20,000	$21,840	$20,500

Outside Services: Expenses incurred for the Façade Improvement Grant Program

Glossary of Terms

Accrual The accrual basis of accounting is used for the proprietary fund types and non-expendable trust funds. Under the accrual method, revenues are recognized in the accounting period in which they are earned while expenses are recognized when the related liability is incurred.

Appropriation A legal authorization granted by the Township Board to make expenditures and to incur obligations for specific purposes. An appropriation is usually limited in dollar amount and as to the time frame in which it may be expended.

Approved Budget The approved budget represents the original appropriation for the fiscal year plus any supplemental appropriations, inter-unit budget adjustments or reappropriation of prior year encumbrances as authorized by the Township Board.

Budget A plan for the accomplishment of programs related to objectives and goals within a definite time period. It includes an estimate of resources required, and an estimate of resources available to finance such a plan.

Charges for Service Revenue received from providing governmental services, such as water, sewer, permits, inspections, or recreation programs.

Debt Service Fund A fund established to account for the accumulation of resources for, and the payment of general long-term debt, principal and interest.

Department Is a separate functional and accounting entity within a certain fund type.

Encumbrance Commitments related to unperformed (executory) contracts for goods or services.

Expenditures Decreases in assets or net financial resources. Expenditures include current operating expenses that require the current or future use of net current assets, debt service or capital outlays.

Fiscal Year The 12-month period to which the annual operating budget applies (January 1 to December 31).

Fund A fiscal and accounting entity with a self-balancing set of accounts which is segregated for the purpose of carrying out specific activities or attaining certain objectives in accordance with special regulations, restrictions or limitations.

Fund Balance The difference between the assets and liabilities of a governmental fund; generally represents accumulated resources available for future use.

Mills Refers to amount per $1,000 of SEV in real estate taxes. For example 70 mills applied to an SEV of $100,000 would yield $7,000.

Revenue Revenue is an increase in financial resources.

SEV State Equalized Value equal to 50 percent of the assessed value.

Taxable Value The SEV reduced to the limitations required by the Headley Amendment to property tax laws and to which millage rate is applied to yield real property tax revenue.

TIRF Township Improvement Revolving Fund. This is a state authorized fund used to finance public improvements such as utility projects, township construction programs, public safety purchases and other capital outlays. The Township Board may order transfers from this fund to the General Fund or Capital Projects Fund for those purposes.

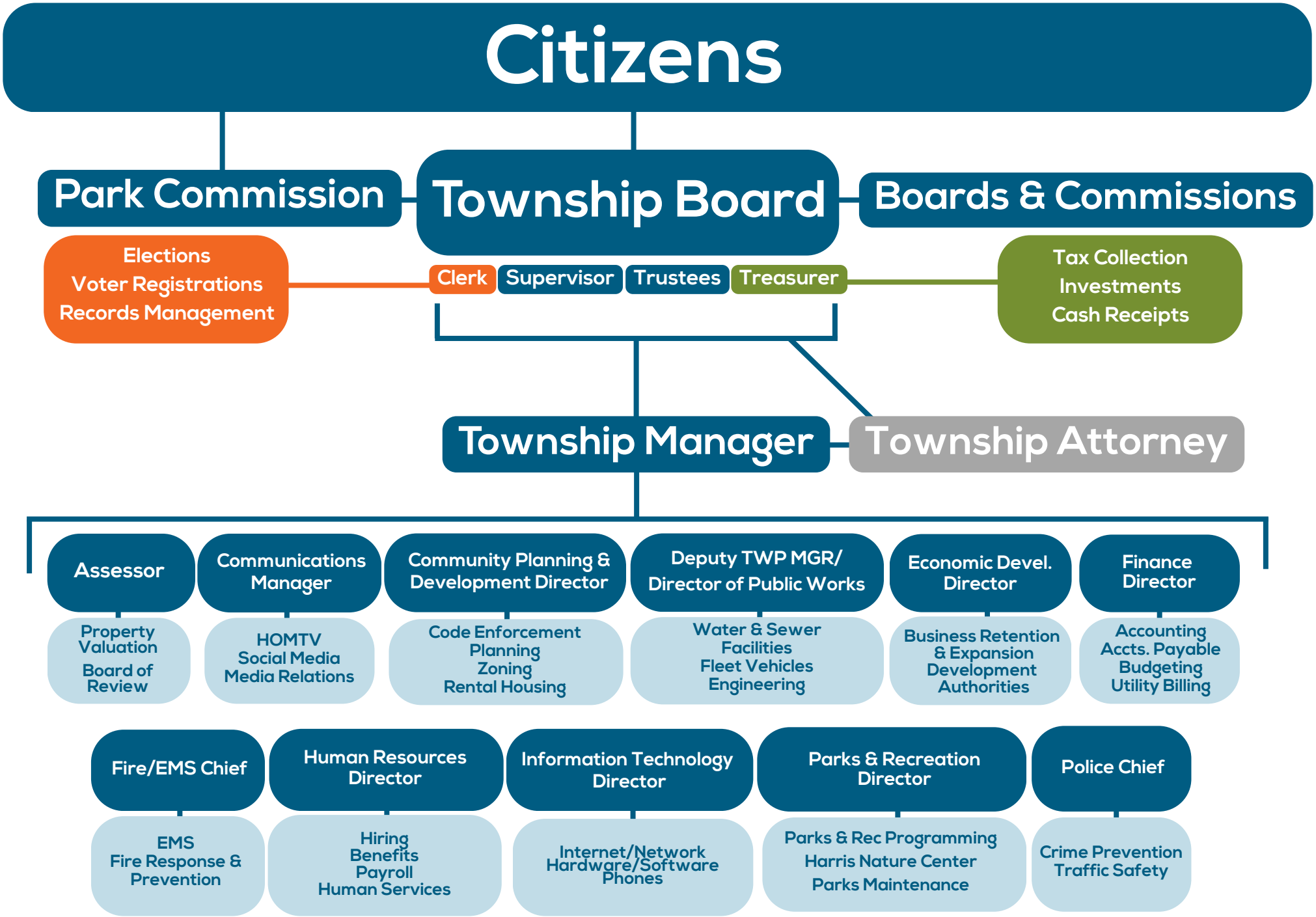
CHARTER TOWNSHIP OF MERIDIAN

AREA and LOCATION

The Charter Township of Meridian encompasses approximately 32 square miles and is located in the south-central area of lower Michigan. Meridian Township is largely residential, part of the Lansing Metropolitan Area, east of the State Capital, and immediately adjacent to East Lansing - home of Michigan State University. The Township was originally organized in 1842 and became a charter township on December 14, 1959.

FORM of GOVERNMENT

The Charter Township of Meridian was established pursuant to Act 359, Public Acts of Michigan, 1947, as amended. The Township is governed by a Township Board that is composed of a part-time Supervisor, full-time Clerk and Treasurer, and four Trustees serving four-year terms. The chief administrative officer is the Township Manager who is appointed by the Township Board and serves at its pleasure. The Board is vested with all legislative powers, except those otherwise provided by law.



Note: Director of Project Management & Operations eliminated 2025

INVESTMENT GOALS

Purpose

It is the policy of Meridian Township to invest its funds in a manner which will ensure the preservation of principal and provide the highest investment return with the maximum security while meeting the daily cash flow needs of the township and complying with all state statutes governing the investment of public funds.

Objectives

The primary objectives of the township's investment activities in priority order shall be:

Safety – Safety of principal is the foremost objective of the investment program. Investments shall be undertaken in a manner that seeks to ensure the preservation of capital in the overall portfolio.

Diversification – The investments will be diversified by security type and institution in order to reduce overall portfolio risk while obtaining market average rates of return.

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

Return of Investment – The investment portfolio shall be designed with the objective of obtaining a reasonable rate of return throughout the budgetary and economic cycles, while taking into account the investment risk constraints and the cash flow characteristics of the portfolio.

STAFFING PLAN

		2026 BUDGET	2027 BUDGET	Chg
GENERAL FUND				
TOWNSHIP BOARD				
Supervisor		1	1	
Trustee		4	4	
	TOTAL	5	5	
ACCOUNTING AND BUDGETING				
Director of Finance		1	1	
Accountant		1	1	
Bookkeeper		2	2	-
	TOTAL	4	4	
ASSESSING				
Assessor		1	1	
Appraiser II		2	2	
Assessing Clerk		1	1	
	TOTAL	4	4	
Interns/Seasonal		2	2	
CLERK'S OFFICE				
Clerk		1	1	
Deputy Clerk/Election Administrator		1	1	
Administrative Assistant II		1	1	
Records Technician III		1	1	
	TOTAL	4	4	
Temporary Election Help		6	0	(6.00)
ADMINISTRATION/HUMAN RESOURCES				
Township Manager		1	1	
Executive Assistant		1	1	
Human Resources Director		1	1	
Human Resources Administrator		1	1	
Human Resources Specialist (part-time)		0.5	0.5	
Security/Information Officer (2 @ .50)		1	1	
	TOTAL	5.5	5.5	
INFORMATION TECHNOLOGY				
Director of Information Technology		1	1	
IT Technician		2	2	
DPW Records Manager/GIS Specialist		0.2	0.2	-
	TOTAL	3.2	3.2	
TREASURER'S OFFICE				
Treasurer		1	1	
Assistant to the Treasurer		1	1	
Bookkeeper		1	1	
	TOTAL	3	3	
BUILDING MAINTENANCE				
Lead Worker		1	1	

		2026 BUDGET	2027 BUDGET	Chg
GROUNDS MAINTENANCE				
Utility Worker		1	1	
Seasonal Workers		2	2	
CEMETERY				
DPW Superintendent		0.25	0.25	
POLICE DEPARTMENT				
Chief of Police		1	1	
Assistant Chief of Police		1	1	
Captain		0	1	1.00
Lieutenant		2	1	(1.00)
Sergeant		7	7	
Officer		31	31	
Administrative Assistant II		1	1	
Records Supervisor		1	1	
Records Technicians		2.5	2.5	
	TOTAL	46.5	46.5	
Cadets (part-time)		9	9	
EMS/FIRE DEPARTMENT				
EMS/Fire Chief		1	1	
Fire Marshal		1	1	
Fire Inspector		0	1	1.00
Training/EMS Chief		1	1	
Battalion Chief		2	2	
Captain		3	3	
Lieutenant		7	7	
Paramedic/Firefighter		24	24	
Administrative Assistant II		1	1	
	TOTAL	40	41	
COMMUNITY PLANNING & DEVELOPMENT				
Community Planning & Development Director		1	1	
Dir. of Neighborhoods & Economic Development		1	1	
Township Building Official		1	1	
Senior Building Inspector		2	2	
Rental Housing Inspector		0.625	0.625	
Sr. Code Enforcement Officer		1	1	
Property Compliance Officer		1	1	
Principle Planner		1	1	
Associate Planner		1	1	
Administrative Assistant II		2	2	
	TOTAL	11.625	11.625	
Intern/Seasonal (part-time)		1	1	-

		2026 BUDGET	2027 BUDGET	Chg
CABLE TV				
Communications Manager		1	1	
Marketing & Public Relations Specialist		1	1	
Multimedia Specialist		1	1	
	TOTAL	3	3	
Journalism & PR Interns (part-time)		3.25	3.25	-
HUMAN SERVICES				
Human Services Specialist		0.8	0.8	
PARKS & RECREATION ADMINISTRATION				
Director of Parks & Recreation		0.2	0.2	-
Administrative Assistant II		0.5	0.5	
	TOTAL	0.7	0.7	
RECREATION				
Sr. Parks & Recreation Specialist		1	1	
Parks & Recreation Specialist		1	1	
	TOTAL	2	2	
PARKS MAINTENANCE				
Parks & Land Superintendent		0.2	0.2	
Lead Worker		0.5	0.5	
Utility Worker		2	2	
	TOTAL	2.7	2.7	
Seasonal Workers		2	1	(1.00)
TOTAL - GENERAL FUND - Regular		138.28	139.28	
TOTAL - GENERAL FUND - Temporary		25.25	18.25	
SPECIAL REVENUE FUNDS:				
PEDESTRIAN/BICYCLE PATHWAY MILLAGE				
Parks & Land Superintendent		0.15	0.15	
Lead Worker		0.5	0.5	
Utility Worker		0	1	1.00
DPW Records Manager/GIS Specialist		0.05	0.05	
	TOTAL	0.7	1.7	
Seasonal Workers		2	2	
PARK MILLAGE				
Director of Parks & Recreation		0.6	0.6	-
Administrative Assistant II		0.5	0.5	
Parks & Land Superintendent		0.6	0.6	
Sr. Park Naturalist		1	1	
Sr. Land Stewardship Coordinator		0.2	0.2	
Utility Worker		3	3	
DPW Records Manager/GIS Specialist		0.05	0.05	
	TOTAL	5.95	5.95	
HNC - Part-Time/Irregular Staff		7	7	-
Farmers' Market Intern		1	1	-
Recreation/Events Intern		1	1	
Seasonal Workers		0	1	1.00

		2026 BUDGET	2027 BUDGET	Chg
LAND PRESERVATION FUND				
Director of Parks & Recreation		0.2	0.2	-
Parks & Land Superintendent		0.05	0.05	
Sr. Land Stewardship Coordinator		0.8	0.8	
	TOTAL	1.05	1.05	
Assistant Stewardship Coordinator		1	1	
Stewardship Field Assistant		1	1	
Red Cedar Water Trail Intern		1	1	
MSU Glassens Scholar Program Intern		0	1	1.00
FARMERS' MARKET				
Farmers' Market Manager (Irregular Position)		0.75	0.75	
TOTAL SPECIAL REVENUE FUND - Regular		8.45	9.45	
TOTAL SPECIAL REVENUE FUND - Temporary		14.0	16.0	
PUBLIC WORKS - ADMINISTRATION				
Deputy Twp. Manager/Director of Public Works		1	1	
Administrative Assistant II		2	2	
	TOTAL	3	3	
PUBLIC WORKS - UTILITY BILLING				
Bookkeeper		1.5	1.5	-
	TOTAL	1.5	1.5	
ENGINEERING				
Township Engineer & Deputy Director of PW&E		1	1	
Sr. Project Engineer		1	2	1.00
Project Engineer		2	1	(1.00)
DPW Records Manager/GIS Specialist		0.7	0.7	
Engineering Technician		2	2	
	TOTAL	6.7	6.7	
Interns		3	4	1.00
WATER DISTRIBUTION MAINTENANCE				
DPW Superintendent		0.25	0.25	
Lead Worker		1	1	
Utility Worker		8	8	
	TOTAL	9.25	9.25	
Seasonal Workers		1	2	1.00
SEWER SYSTEM MAINTENANCE				
DPW Superintendent		0.25	0.25	
Lead Worker		1	1	
Utility Worker		4	4	
	TOTAL	5.25	5.25	
Seasonal Workers		1	1	
TOTAL PUBLIC WORKS FUND - Regular		25.70	25.70	
TOTAL PUBLIC WORKS FUND - Temporary		5	7	

	2026 BUDGET	2027 BUDGET	Chg
MOTOR POOL			
DPW Superintendent	0.25	0.25	
Lead Mechanic	2	2	
Mechanic	0	0	
TOTAL	2.25	2.25	
TOTAL INTERNAL SERVICES FUND - Regular	2.25	2.25	
GRAND TOTAL - ALL FUNDS - Regular	174.68	176.68	
GRAND TOTAL - ALL FUNDS - Temporary	44.25	41.25	

CAPITAL OUTLAY/IMPROVEMENT SUMMARY
2027
BUDGET

DEPARTMENT	ACCOUNT NUMBER	ACCOUNT DESCRIPTION	ITEM DESCRIPTION	BUDGET AMOUNT
GENERAL FUND:				
Information Technology	978.000	Software	MODUS Election Software & Implementation	13,690
Police	979.000	Machinery & Equipment	Gas Masks, Flexible Shield and replacement outdated equipment	38,000
	979.100	Machinery & Equipment - Traffic	Speed Trailer and Radars	22,000
	980.000	Office Equipment & Furniture	Replacement of Locks throughout the PSB	10,000
				70,000
Fire	979.000	Machinery & Equipment	Replacement of Fire Hose	7,000
Capital Outlay	980.015	New Computer Workstations	New Computer Workstations	12,600
	980.020	Hardware	Brightline Node replacement	89,250
	980.030	Computer Upgrades	Virtual Operating System Upgrades	5,000
	980.050	Server Upgrades	ESX Host Memory Expansion (11,000) and Server Cabinet Expansion for Fire Station 2(4,000)	15,000
	980.060	Accounting System	Transitition to required cloud base ERP system	130,000
	980.070	Mobile Data Units	Replacement of 5 GETAC (16,000)	16,000
	980.080	Phone System	SIP Conversion (4,500) and System Hardware Replacements (2,500)	7,000
				274,850
		TOTAL-GENERAL FUND		**$365,540**
SPECIAL REVENUE FUNDS:				
Local Roads Fund	974.000	Construction/Improvements	Local Street Maintenance	4,887,000
Park Millage				
Park Development	974.000	Construction/Improvements	Nancy Moore Playground (175,000), Wonch Park Kayak Launch (75,000), Farmers Market Electrical Upgrade(75,000), North Meridian Road Parking Lot Expansion (300,000), Red Cedar Water Trial (10,000), Okemos Road Trailhead (499,600)	1,084,600
Pathway Millage	974.000	Construction/Improvements	MSU to Lake Lansing Trail, Phase I, II & III (798,000), Boardwalk & Abutment Project (200,000), Haslett Road Pathway Project (495,000), Miscellaneous Pathway Repairs (40,000), Towner Road Pathway Project (102,000), ELPS Admin Building Pathway Project (60,000),	1,695,000
		TOTAL-SPECIAL REVENUE FUNDS		**$7,666,600**
CONSTRUCTION FUND:				
TIRF	972.020	Lake Lansing Watershed	Lake Lansing management	100,000
	974.000	Construction/Improvements	Sidewalk maintenance	50,000
				150,000
Capital Project Fund	974.000	Construction/Improvements	Service Center Generator ($100,000), Histroical Village & Fire Station North Solar Projects (195,000), Elevator required Maintenance (287,883) and Police Station Generator Replacement (225,000)	807,883
		TOTAL-CONSTRUCTION FUND		**$957,883**

CAPITAL OUTLAY/IMPROVEMENT SUMMARY
2027
BUDGET

DEPARTMENT	ACCOUNT NUMBER	ACCOUNT DESCRIPTION	ITEM DESCRIPTION	BUDGET AMOUNT
PUBLIC WORKS FUNDS:				
Capital Outlay-Sewer	974.000	Construction/Improvements	Towar Gardens Flow Meter (200,000), 2027 Sanitary Rehab Project (1,723,793), Installation of AMI Collectors (50,000) and Retro Fit Generators and Bypass on Lift Stations (1,000,000)	3,073,793
Capital Outlay-Water	974.000	Construction/Improvements	Water Main Replacement Projects (959,343), AMI Collector Installation (47,934), water meter project (325,000) and South Water Tower Painting & Preventative maintenance (167,000)	1,499,277
		TOTAL-PUBLIC WORKS FUNDS		**$4,573,070**
Motor Pool	981.000	Vehicles	3 Police Interceptors with upfitting (180,000), Toolcat and attachments-Parks/Pathways (84,000), Toolcat and attachments for Building/Grounds(84,000),Ford F350 for Building & Grounds (80,000), Ford F350 for Vehicle Maintenance(71,000), BNM Trailer - Parks (7,000), Enclosed Trailer - Water (18,000), 5yd Box for F750-Water (39,660),Toro Myride Zero Turn Mower - Sewer (20,000), Ford F250-Water (71,000), 2 Ford Explorers - Engineering (100,000)	770,000
		Total Motor Pool		**$770,000**
		TOTAL - ALL FUNDS		**$14,333,093**

Department	ID	Insurance ID	Year	Manufacturer	Model	Description	Purchase Date	Purchase Cost	Upfitting Cost	Acquisition Cost
Administration	677	146	2020	Ford	Escape	Pool Auto	7/9/2020	$ 24,040.00		$ 24,040.00
Administration	676		2020	Ford	Escape	Pool Auto	7/9/2020	$ 24,040.00		$ 24,040.00
Administration	658	113	2019	Ford	Escape	Assessing auto	4/3/2019	$ 21,899.00		$ 21,899.00
										$ 69,979.00
Building Maintenance	28	66	2013	Ford	F250	Pickup Truck (Extended cab)	2/21/2013	$ 23,811.00	$ 9,000.00	$ 32,811.00
Building Maintenance	38	56	2011	Ford	F350	Pickup Truck (Crew cab)	5/19/2011	$ 27,085.00		$ 27,085.00
Building Maintenance	53	E30	2012		MD Companies M-B	Multi-purpose utility plow	2/25/2013	$ 103,600.00		$ 103,600.00
Building Maintenance	73		2013	Western	Tornado		1/1/2013	$ 6,000.00		$ 6,000.00
Building Maintenance	612	106	2017	Ford	Transit	Facility maintenance van	1/1/2017	$ 25,782.00	$ 5,000.00	$ 30,782.00
Building Maintenance	649	124	2003	Johnston	3000	Street Sweeper	7/1/2019	$ 19,000.00		$ 19,000.00
Building Maintenance	703		2022	Big Tex	14ET-20	Trailer	11/2/2022	$ 8,005.00		$ 8,005.00
Building Maintenance	713		2023	Ford	F350	Cab and Half	10/11/2023	$ 53,765.00	$ 10,000.00	$ 63,765.00
Building Maintenance	744		2025	Toro	72968 Myride 72"	Zero turn mower	5/2/2025	$ 19,899.00		$ 19,899.00
Building Maintenance	745		2025	Toro	72968 Myride 72"	Zero turn mower	5/2/2025	$ 19,899.00		$ 19,899.00
Building Maintenance	759		2026	John Deer	Gator		5/15/2026	$ 32,132.69		$ 32,132.69
										$ 362,978.69
Cemetery	96	E42	2012	Exmark	Lazer	Zero Turn Mower	3/13/2012	$ 7,478.00		$ 7,478.00
Cemetery	98	E39	2002	Exmark	Lazer	Zero Turn Mower	1/1/2002	$ 11,255.00		$ 11,255.00
Cemetery	95	E40	2002	Cushman	Truckster	Utility Vehicle	1/1/2002	$ 12,700.00		$ 12,700.00
Cemetery	94	E24	1995	JCB	210-S	Backhoe	1/1/1995	$ 45,000.00		$ 45,000.00
Cemetery	97	E41	2012	Exmark	Lazer	Zero Turn Mower	3/13/2012	$ 7,478.00		$ 7,478.00
										$ 83,911.00
Community Planning & Dev	124	93	2016	Ford	Escape	Code Enforcement	4/4/2016	$ 26,661.00		$ 26,661.00
Community Planning & Dev	129	112	2018	Ford	Explorer	Rental Inspection	3/26/2018	$ 27,885.00	$ 8,000.00	$ 35,885.00
Community Planning & Dev	130	111	2018	Ford	Explorer	Inspection	3/26/2018	$ 27,885.00	$ 8,000.00	$ 35,885.00
Community Planning & Dev	660	115	2019	Ford	Escape	Building Inspector	4/11/2019	$ 21,899.00		$ 21,899.00
Community Planning & Dev	684	153	2021	Ford	Explorer		1/5/2021	$ 32,709.00	$ 10,000.00	$ 42,709.00
Community Planning & Dev	736		2025	Ford	Explorer		2/25/2025	$ 49,630.00		$ 49,630.00
										$ 212,669.00
Engineering	126	103	2017	Ford	Explorer	Field Inspection	1/1/2017	$ 36,000.00	$ 8,000.00	$ 44,000.00
Engineering	127	104	2017	Ford	Explorer	Field Inspection	1/1/2017	$ 36,000.00	$ 8,000.00	$ 44,000.00
Engineering	128	102	2017	Ford	Utility	Field Inspection	1/1/2017	$ 36,000.00	$ 8,000.00	$ 44,000.00
Engineering	653	110	2018	Ford	Utility	Field Inspection	1/1/2018	$ 36,000.00	$ 9,000.00	$ 45,000.00
Engineering	670		2020	Ford	Explorer	Training	8/26/2019	$ 33,154.00	$ 9,300.00	$ 42,454.00
Engineering	685	151	2021	Ford	Explorer		1/5/2021	$ 32,709.00	$ 10,000.00	$ 42,709.00
Engineering	719		2024	Ford	Explorer	Field Inspection	2/15/2024	$ 45,676.00		$ 45,676.00
										$ 307,839.00
Fire Department	133	77	2013	Chevrolet	G4500	931 Ambulance was Medic 92	6/10/2013	$ 164,155.00	$ 35,845.00	$ 200,000.00
Fire Department	134	91	2015	Chevrolet	G4500	Ambulance Medic 911	6/24/2015	$ 179,555.00	$ 20,445.00	$ 200,000.00
Fire Department	135	125	2017	Chevrolet	G4500	Ambulance Medic 91	11/13/2017	$ 177,390.00	$ 22,610.00	$ 200,000.00
Fire Department	139	MISC		Viper	Single	Rescue Boat Trailer		$ -		$ -

Department	ID	Insurance ID	Year	Manufacturer	Model	Description	Purchase Date	Purchase Cost	Upfitting Cost	Acquisition Cost
Fire Department	140	36	2008	Spartan	Metro Star	Engine 92	1/30/2009	$ 373,700.00	$ 76,300.00	$ 450,000.00
Fire Department	149	20	2003	Mobile Concepts	Fire Safety	Fire Safety Trailer		$ -		$ -
Fire Department	150	95	2016	Spartan	Metro Star	Engine 91	11/7/2016	$ 425,000.00	$ 75,000.00	$ 500,000.00
Fire Department	663	116	2018	Chevrolet	Brawn	Ambulance Medic 92	5/1/2019	$ 179,540.00		$ 179,540.00
Fire Department	669					Rescue Boat		$ 7,500.00		$ 7,500.00
Fire Department	671	122	2020	Ford	Explorer	Chief	8/26/2019	$ 33,154.00	$ 9,000.00	$ 42,154.00
Fire Department	679	149	2020	Ford	Explorer	Safety Training	9/10/2020	$ 32,709.00	$ 10,000.00	$ 42,709.00
Fire Department	691	E45	2020	Polaris	2000G PRO XD	Side by Side	5/20/2021	$ 16,065.00		$ 16,065.00
Fire Department	700	164	2022	Ford	Expedition	BC Vehicle	9/6/2022	$ 40,534.00	$ 1,500.00	$ 42,034.00
Fire Department	701	163	2022	Braun	Kodiak	Medic 93	10/6/2022	$ 202,987.00	$ 10,000.00	$ 212,987.00
Fire Department	704		2022	E ONE	AERM-TYPN-0788L	Ladder Truck	10/31/2022	$ 898,598.00	$ 2,000.00	$ 900,598.00
Fire Department	727		2024	Ford	F150	Fire Inspector	7/10/2024	$ 48,873.00	$ 2,000.00	$ 50,873.00
Fire Department	730		2024	Sutphen	Monarch	Fire Engine	12/31/2024	$ 950,500.00		$ 950,500.00
Fire Department	737		2025	Sutphen	Monarch	Fire Engine	3/5/2025	$ 974,037.47		$ 974,037.47
Fire Department	749		2025	Chevrolet	G4500	Ambulance	1/20/2026	$ 261,958.00		$ 261,958.00
										$ 5,230,955.47
Parks	15	130	1992	Wells Cargo	EW	Special Events Trailer	1/1/1992	$ 3,000.00		$ 3,000.00
Parks	152	37	2008	Ford	E150		4/8/2008	$ 13,720.00		$ 13,720.00
Parks	62	101	2017	Cargo Express	Trailer Prow 7X16 TE2	Volunteer Trailer	4/19/2017	$ 5,000.00		$ 5,000.00
Parks	67	E15	2005	Ferris	IS5000	Zero Turn Mower	2/17/2005	$ 13,624.00		$ 13,624.00
Parks	72	E33	2016	John Deer	1600 Turbo Series 2	Batwing Mower	1/1/2016	$ 48,000.00		$ 48,000.00
Parks	74		2006	Bobcat	Brushcat	Rotary Brush Cutter	1/1/2006	$ 4,823.00		$ 4,823.00
Parks	75		2006	Bobcat	68 Angle Broom	Angel Power Broom	5/6/2006	$ 4,597.00		$ 4,597.00
Parks	76	109	2018	Ford	F250		1/1/2018	$ 26,000.00	$ 8,000.00	$ 34,000.00
Parks	77	85	2007	Felling	2 axle		5/6/2007	$ 8,000.00		$ 8,000.00
Parks	85	86	2004	Felling	2 axle		3/22/2005	$ 8,000.00		$ 8,000.00
Parks	87	33	2007	Dodge	Ram	1 ton dually pickup truck	4/17/2007	$ 30,413.30	$ 8,000.00	$ 38,413.30
Parks	91	E23	2013	John Deer	XVV 825I		1/31/2013	$ 12,644.68		$ 12,644.68
Parks	92	E22	2013	John Deer	XVV 825I		1/31/2013	$ 12,644.68		$ 12,644.68
Parks	93	E32	1994	John Deer	970	Tractor	1/1/1994	$ 20,000.00		$ 20,000.00
Parks	635	105	2017	Chubbs	Dump Trailer	Tri-axle dump	4/19/2017	$ 9,500.00		$ 9,500.00
Parks	652	137	2018	Sullair	185	Portable Air Compressor	2/22/2018	$ 19,590.00		$ 19,590.00
Parks	659	114	2018	Dodge	3500	Dump Truck	4/11/2019	$ 41,117.00		$ 41,117.00
Parks	664	E37	2019	Toro	4100D	Batwing Mower	4/10/2019	$ 62,000.00		$ 62,000.00
Parks	667	119	2020	Ford	Utility	Recreation Vehicle	8/1/2019	$ 33,154.00	$ 9,000.00	$ 42,154.00
Parks	698	160	2022	Ford	F150	Land Preservation Pickup Truck	5/6/2022	$ 32,044.00		$ 32,044.00
Parks	707		2023	Bobcat	5600	Tool Cat	4/19/2023	$ 71,310.00	$ 2,800.00	$ 74,110.00
Parks	708		2023	Toro	72968 Myride 72"3	Mower	5/9/2023	$ 16,717.00		$ 16,717.00
Parks	709		2023	Toro	72968 Myride 72"3	Mower	5/9/2023	$ 16,717.00		$ 16,717.00
Parks	710		2023	BNM	BNM8220LT7	Trailer	7/20/2023	$ 5,555.00		$ 5,555.00
Parks	711		2022	GMC	Canyon		7/21/2023	$ 31,794.00		$ 31,794.00
Parks	712		2023	Ford	F150	Standard Cab	8/10/2023	$ 43,278.23	$ 6,500.00	$ 49,778.23
Parks	724		2024	Ford	F250	4 door	3/6/2024	$ 52,516.00	$ 8,000.00	$ 60,516.00
Parks	735		2025	Ford	Explorer	Supervisor	2/25/2025	$ 49,630.00		$ 49,630.00

Department	ID	Insurance ID	Year	Manufacturer	Model	Description		Purchase Date	Purchase Cost	Upfitting Cost	Acquisition Cost
Parks	738		2025	Ford	F350	Flat Bed		3/5/2025	$ 63,414.00	$ 12,557.08	$ 75,971.08
Parks	739		2025	Ford	F350	Flat Bed		3/5/2025	$ 63,414.00	$ 9,739.42	$ 73,153.42
Parks	743		2025	Western	Tornado	Salter		1/16/2025	$ 8,308.40		$ 8,308.40
Parks	748		2026	Ford	Transit	Van		1/12/2026	$ 47,627.00		$ 47,627.00
Parks	753		2026	Toro	My Ride 72"		420247630	4/6/2023	$ 17,455.17		$ 17,455.17
Parks	754		2026	Toro	My Ride 72"		420247631	4/6/2026	$ 17,455.17		$ 17,455.17
Parks	756		2026	John Deer	Gator	1M0845EALTM020048		5/15/2026	$ 24,894.00	$ 2,000.00	$ 26,894.00
Parks	755		2026	John Deer	Gator	1M0845EAHTM020049		5/15/2026	$ 24,894.00	$ 2,000.00	$ 26,894.00
											$ 1,031,447.13
Pathway Maintenance	54		2012		MD Companies MB60	Snow blower for MB Utility #53		2/25/2013	$ 9,500.00		$ 9,500.00
Pathway Maintenance	55	E31	2016	Bobcat	5600	Tool Cat		3/24/2016	$ 59,139.00		$ 59,139.00
Pathway Maintenance	56	E10	2006	Bobcat	5600	Tool Cat		6/2/2006	$ 40,300.00		$ 40,300.00
Pathway Maintenance	57	E11	2002	Toro	345	Groundsmaster Tractor with Blow		1/1/2002	$ 20,000.00		$ 20,000.00
Pathway Maintenance	686	E46	2021	Bobcat	5600	Tool Cat		1/19/2021	$ 59,401.00	$ 1,000.00	$ 60,401.00
Pathway Maintenance	687		2020	Eterra	ET-SB-84-100	Sickle Bar Mower		6/4/2020	$ 8,940.00		$ 8,940.00
Pathway Maintenance	688		2017	Bobcat	SB 200	Snow Blower		12/4/2017	$ 4,200.00		$ 4,200.00
Pathway Maintenance	689		2021	Toro	4100D	Batwing Mower		3/5/2021	$ 65,773.40		$ 65,773.40
Pathway Maintenance	692		2021	Bobcat	S2066	Snowblower		4/1/2021	$ 4,822.00		$ 4,822.00
Pathway Maintenance	699		2022	Bobcat	UW56	Tool Cat		6/27/2022	$ 61,109.00	$ 2,750.00	$ 63,859.00
Pathway Maintenance	706		2023	Bobcat	Snowblower			10/10/2022	$ 5,097.00		$ 5,097.00
Pathway Maintenance	718		2024	Bobcat	UW56	Tool Cat		1/3/2024	$ 74,275.00	$ 2,000.00	$ 76,275.00
											$ 14,818,010.98
Police Department	106	44	2009	Harley Davidson	FLHTPI	Motorcycle Patrol M9		1/12/2009	$ 13,300.00	$ 5,000.00	$ 18,300.00
Police Department	107	45	2009	Harley Davidson	FLHTPI	Motorcycle Patrol M10		1/12/2009	$ 13,300.00	$ 5,000.00	$ 18,300.00
Police Department	108	135		Trailer		Enclosed trailer		5/6/2000	$ 2,000.00		$ 2,000.00
Police Department	131	134	2016	RU2	Fast-870 RE9013	Speed Radar Trailer		1/1/2016	$ 5,000.00		$ 5,000.00
Police Department	661	117	2019	Ford	Escape	DB Black Escape		4/23/2019	$ 21,899.00		$ 21,899.00
Police Department	666	118	2019	Ford	Ranger	DB Gray		5/17/2019	$ 28,882.00	$ 2,500.00	$ 31,382.00
Police Department	678		2020	Ford	Explorer	DB		9/10/2020	$ 32,709.00	$ 10,000.00	$ 42,709.00
Police Department	694	156	2022	Ford	Explorer	Chief		3/29/2022	$ 33,369.00	$ 2,500.00	$ 35,869.00
Police Department	695	157	2022	Ford	Explorer		131	3/29/2022	$ 32,754.00	$ 13,000.00	$ 45,754.00
Police Department	696	158	2022	Ford	Explorer		130	3/29/2022	$ 32,754.00	$ 13,000.00	$ 45,754.00
Police Department	697	159	2022	Ford	Escape	DB		4/28/2022	$ 25,630.00	$ 1,000.00	$ 26,630.00
Police Department	702	162	2022	Ford	Explorer	K9		8/31/2022	$ 33,604.00	$ 18,179.15	$ 51,783.15
Police Department	715		2023	Ford	Explorer			12/14/2023	$ 42,820.00	$ 10,000.00	$ 52,820.00
Police Department	716		2023	Ford	Explorer			12/18/2023	$ 42,820.00	$ 10,000.00	$ 52,820.00
Police Department	717		2023	Ford	Explorer			12/21/2023	$ 42,820.00	$ 10,000.00	$ 52,820.00
Police Department	720		2024	Ford	Explorer			2/15/2024	$ 45,676.00	$ 10,000.00	$ 55,676.00
Police Department	721		2024	Ford	Explorer			2/15/2024	$ 45,676.00	$ 10,000.00	$ 55,676.00
Police Department	723		2024	Ford	Explorer			2/26/2024	$ 45,676.00	$ 10,000.00	$ 55,676.00

Department	ID	Insurance ID	Year	Manufacturer	Model	Description	Purchase Date	Purchase Cost	Upfitting Cost	Acquisition Cost
Police Department	725		2024	Ford	Explorer		3/12/2024	$ 45,676.00	$ 10,000.00	$ 55,676.00
Police Department	732		2025	Ford	Explorer		2/25/2025	$ 45,441.00	$ 13,541.00	$ 58,982.00
Police Department	734		2025	Ford	Explorer		2/25/2025	$ 45,411.00	$ 16,871.85	$ 62,282.85
Police Department	746		2025	Ford	F150 Responder		5/29/2025	$ 51,758.00	$ 6,426.00	$ 58,184.00
Police Department	750		2026	Ford	Explorer		1/29/2026	$ 45,841.00	$ 13,541.00	$ 59,382.00
Police Department	757		2026	Ford	F150 Responder		5/19/2026	$ 51,323.00		$ 51,323.00
Police Department	758		2026	Ford	Explorer		6/1/2026	$ 45,841.00	$ 13,541.00	$ 59,382.00
										$ 1,076,080.00
Sewer Maintenance	31	107	2016	Ford	E450	Sewer Camera Truck	1/23/2018	$ 202,606.37		$ 202,606.37
Sewer Maintenance	37	E27	1990	Onan 80		Green Portable Generator	1/1/1990	$ 10,000.00		$ 10,000.00
Sewer Maintenance	41	E28	1999	Spectrum	Trailer Spectrum	Gray Portable Generator	1/1/1999	$ 10,000.00		$ 10,000.00
Sewer Maintenance	42	136	2003	Hallmark	1 Axle	Confined Space Trailer	1/1/2003	$ 2,729.00		$ 2,729.00
Sewer Maintenance	84	132	2002	Load	1 Axle		5/6/2002	$ 1,200.00		$ 1,200.00
Sewer Maintenance	99	E38	2002	Exmark	Lazer	Zero Turn Mower	1/1/2002	$ 11,255.00		$ 11,255.00
Sewer Maintenance	674	144	2020	Ford	F250	Pickup Truck (Crew cab)	3/20/2020	$ 30,583.00	$ 9,000.00	$ 39,583.00
Sewer Maintenance	680	148	2020	Ford	Explorer	Sewer Lead	9/10/2020	$ 32,709.00	$ 10,000.00	$ 42,709.00
Sewer Maintenance	693	154	2022	Intrnational	HV607	Vactor Truck (complete unit)	8/30/2021	$ 446,659.26		$ 446,659.26
Sewer Maintenance	705	113	2022	Ford	F250		12/6/2022	$ 32,509.00	$ 9,000.00	$ 41,509.00
Sewer Maintenance	741		2025	Ford	F150	Superintendent Vehicle	3/6/2025	$ 51,644.00	$ 5,717.21	$ 57,361.21
Sewer Maintenance	742		2025	Ford	F450	Service Truck	4/16/2025	$ 111,631.00		$ 111,631.00
										$ 977,242.84
Vehicle Maintenance	122		2015	Ford	Explorer		1/1/2015	$ 36,000.00		$ 36,000.00
Vehicle Maintenance	151	78	2013	Ford	F150		3/15/2013	$ 17,509.00		$ 17,509.00
Vehicle Maintenance	668	120	2020	Ford	Explorer	Black	8/8/2019	$ 33,154.00	$ 9,300.00	$ 42,454.00
										$ 59,963.00
Water Maintenance	30	79	2013	Navistar	7500 SBA 6X	Vactor Truck (complete unit)	10/21/2013	$ 390,000.00		$ 390,000.00
Water Maintenance	3		2000		Trailer	Homemade 1 Axle	5/6/2000			$ -
Water Maintenance	4	100	2017	Wacker	Neuson	Light Tower	1/1/2017	$ 9,000.00		$ 9,000.00
Water Maintenance	5	99	2017	Ford	F250	Pickup Truck (Standard cab)	1/1/2017	$ 26,000.00		$ 26,000.00
Water Maintenance	6	E29	2017	Caterpillar	Backhoe	Backhoe	1/1/2017	$ 96,000.00	$ 5,000.00	$ 101,000.00
Water Maintenance	7	108	2018	Ford	Utility	Meter Reader	1/1/2018	$ 28,000.00		$ 28,000.00
Water Maintenance	14	30	2005	Eager	Beaver	Tandem Dually Trailer	3/30/2005	$ 13,952.00		$ 13,952.00
Water Maintenance	19	141	1996		Arrow Board Arrow Ma	Traffic Arrow Board	1/1/1996	$ 5,000.00		$ 5,000.00
Water Maintenance	20	142	1994		Arrow Board Arrow Ma	Traffic Arrow Board		$ 5,000.00		$ 5,000.00
Water Maintenance	21	E7	2007	Mitsubishi	FG30N-LP	Fork Lift	2/2/2007	$ 24,878.70		$ 24,878.70
Water Maintenance	24	15	2002	Ford	F750	Dump Truck (5 yard)	1/1/2002	$ 50,877.00		$ 50,877.00
Water Maintenance	40	140	1998		May 2 Axle	Traffic Control- Sign Trailer	1/1/2003	$ 1,000.00		$ 1,000.00
Water Maintenance	672	139	2003	South West	2 Axle	Air Trailer	1/1/2003	$ 8,000.00		$ 8,000.00
Water Maintenance	675	145	2020	Ford	F250	Pickup Truck (Extended Cab)	3/20/2020	$ 30,583.00	$ 9,000.00	$ 39,583.00

Department	ID	Insurance ID	Year	Manufacturer	Model	Description	Purchase Date	Purchase Cost	Upfitting Cost	Acquisition Cost
Water Maintenance	690	155	2021	Western Star	4700 SB	10 Yard Dump	5/11/2021	$ 140,957.00	$ -	$ 140,957.00
Water Maintenance	714		2023	Ford	F350	Single Rear wheel	10/24/2023	$ 54,960.00	$ 8,000.00	$ 62,960.00
Water Maintenance	722		2024	Ford	F250	Crew Cab	2/26/2024	$ 52,705.00	$ 8,000.00	$ 60,705.00
Water Maintenance	728		2024	Ford	F150	Super Cab/Stake and Locate	7/17/2024	$ 40,332.00		$ 40,332.00
Water Maintenance	729		2024	Ford	F350	Flat Bed Super Cab	8/27/2024	$ 66,247.00		$ 66,247.00
Water Maintenance	731		2025	Ford	F250	Pickup Truck	1/6/2024	$ 49,608.00	$ 4,248.68	$ 53,856.68
Water Maintenance	752		2025	Freightliner	900 ECO	Vac Truck	1/6/2026	$ 596,118.25		$ 596,118.25
										$ 1,127,348.38

GL NUMBER	DESCRIPTION	2025 ACTIVITY	2026 ORIGINAL BUDGET	2026 PROJECTED ACTIVITY	2027 RECOMMENDED BUDGET
Dept 000.000					
101-000.000-402.000	CURRENT PROPERTY TAXES	9,262,872	9,603,611	9,643,722	9,960,058
101-000.000-402.100	Payment in Lieu of Taxes	10,413	9,500	10,757	10,500
101-000.000-402.200	MUNICIPAL SERVICES AGREEMENT	9,270	9,548	9,548	9,835
101-000.000-404.030	POLICE MILLAGE 98/04	1,339,898	1,389,295	1,394,963	1,440,705
101-000.000-405.050	FIRE MILLAGE - 98/04	1,411,815	1,463,805	1,469,779	1,517,964
101-000.000-405.080	POLICE/FIRE MILLAGE - 18	3,284,337	3,411,575	3,419,561	3,538,110
101-000.000-406.000	TRAILER PARK COLLECTIONS	323	200	200	200
101-000.000-409.000	Community Services Millage	145,131	150,561	151,061	156,072
101-000.000-412.000	DELINQUENT PROPERTY TAXES	9,204	7,000	7,000	7,000
101-000.000-428.000	STREET LIGHTS	463,191	500,201	499,979	517,123
101-000.000-439.000	MARIJUANA TAX			108,035	104,000
101-000.000-445.000	TAX PENALTIES	32,465	20,000	20,000	20,000
101-000.000-447.000	TAX ADMINISTRATION FEE	1,330,439	1,276,842	1,276,842	1,400,000
101-000.000-476.000	BUILDING PERMITS	1,024,003	700,000	700,000	600,000
101-000.000-476.100	MECHANICAL PERMITS	125,599	100,000	100,000	75,000
101-000.000-476.200	ELECTRICAL PERMITS	104,914	85,000	85,000	75,000
101-000.000-476.300	PLUMBING PERMITS	68,526	60,000	60,000	60,000
101-000.000-476.400	MEP REGISTRATION FEES	40		30	
101-000.000-476.500	LIQUOR LICENSE APPLICATION FEE	3,000		1,500	1,500
101-000.000-477.000	FRANCHISE FEES - CABLE TV	544,384	425,000	425,000	415,000
101-000.000-478.000	Other Permits	25,323	20,000	20,000	15,000
101-000.000-479.000	MOBILE FOOD VENDOR PERMITS	1,440	1,000	1,000	1,000
101-000.000-480.000	Land Clearing Permits	420	420		250
101-000.000-481.000	MARIHUANA APPLICATION FEES	15,000	15,000	15,000	15,000
101-000.000-482.000	BLDG BOARD OF APPEALS FEE		250	250	
101-000.000-483.000	WETLAND PERMITS		1,000	1,000	1,000
101-000.000-491.000	PAVEMENT SEALANT LICENSE	50	100	100	
101-000.000-502.000	GRANT REVENUE - FEDERAL			480,000	38,045
101-000.000-540.100	State Grant Revenue	38,500	17,500	17,500	17,500
101-000.000-542.500	METRO Act Fees	42,232	30,000	45,668	40,000
101-000.000-543.000	STATE GRANTS - PUBLIC SAFETY			81,351	
101-000.000-568.000	LIQUOR TAX REFUND	32,944	30,000	30,000	30,000
101-000.000-569.000	STATE GRANTS - OTHER	22,373	10,000	50,232	10,000
101-000.000-573.000	LOCAL COMMUNITY STABILIZATION SHARE	60,703	60,000	46,846	40,000
101-000.000-574.000	STATE REVENUE SHARING	5,897,070	5,059,848	4,579,789	4,580,605
101-000.000-581.000	OTHER INTRGOVTL REVENUE	81,693	80,000	82,098	80,000
101-000.000-582.000	LOCAL REVENUE SHARING AGREEMENTS	675,561	675,000	730,670	741,630
101-000.000-603.000	NOTARY FEE			10	
101-000.000-605.000	FIRE INSPECTION CHARGES	8,400	6,000	6,000	6,000
101-000.000-606.500	RECREATION PROGRAM REV	24,519	15,000	21,000	19,000
101-000.000-606.501	Sporties for Shorties	22,695	20,000	25,000	20,000
101-000.000-606.502	Sand Volleyball	2,198	2,400	2,400	2,400
101-000.000-606.503	Adult Softball	3,310	4,000	4,500	4,000
101-000.000-606.505	Special Events	9,926	5,000	10,400	10,000
101-000.000-606.508	ADULT KICKBALL				400
101-000.000-606.510	RECREATION - BASEBALL	20,365	24,000	40,000	
101-000.000-606.604	SOCCER	55,455	53,000	53,000	53,000
101-000.000-606.605	BASEBALL/SOFTBALL/T-BALL	1,925	27,000		40,000
101-000.000-606.606	FOOTBALL	16,605	12,000	12,000	12,000
101-000.000-606.700	Contract Programs		1,330	1,330	

GL NUMBER	DESCRIPTION	2025 ACTIVITY	2026 ORIGINAL BUDGET	2026 PROJECTED ACTIVITY	2027 RECOMMENDED BUDGET
101-000.000-606.801	HYRA Basketball	23,845	14,000	14,000	14,000
101-000.000-606.850	HBL REVENUE		3,000	3,000	3,000
101-000.000-606.900	OBSC Revenue		2,000	2,000	2,000
101-000.000-606.950	WILLIAMSTON REC REVENUE	5,535	12,000		
101-000.000-607.000	SOR FEES	120	500	500	500
101-000.000-615.000	FRANCHISE FEES - BWL	241,999	172,000	172,000	180,000
101-000.000-616.000	PLANNING DEPARTMENT	17,000	30,000	35,000	20,000
101-000.000-617.000	PUBLIC WORKS SERVICES	1,050,000	1,081,500	1,081,500	1,113,946
101-000.000-618.000	PEDESTRIAN BIKEPATH ADMINITRATIVE	59,175	60,951	60,951	60,951
101-000.000-619.000	CEMETERY REVENUE	34,630	22,500	25,000	20,000
101-000.000-627.000	ANNUAL RENTAL INSPECTION FEES	65,136	110,000	110,000	80,000
101-000.000-627.010	RENTAL HOUSG REINSPECTION FEES	20,025	15,000	25,000	15,000
101-000.000-627.015	RENTAL REGISTRATION	48,400	30,000	30,000	30,000
101-000.000-627.016	Rental Registration Renewal	2,020	2,500	3,500	3,000
101-000.000-627.017	VACANT/ABANDONED REGISTRATION	1,150	1,000	1,000	1,000
101-000.000-628.000	VENDOR FEES	360	200	680	200
101-000.000-637.000	COPIES	424	1,000	1,000	1,000
101-000.000-637.010	POLICE DESK REVENUE	2,223	1,000	1,000	1,000
101-000.000-637.020	FOIA REQUESTS - COPIES	6,944	3,500	7,500	5,000
101-000.000-637.030	CHALLANGE COIN REV	1,360	500	500	
101-000.000-637.500	ELECTRONIC COPIES	2,400	2,400	2,400	2,400
101-000.000-638.000	AMBULANCE FEE COLLECTIONS	1,823,205	1,700,000	1,700,000	1,800,000
101-000.000-643.000	CEMETERY LOT SALES	25,135	20,000	20,000	20,000
101-000.000-647.010	SURPLUS PROPERTY	64		1,800	
101-000.000-647.040	RECYCLING REVENUE	4,924	7,000	7,000	5,000
101-000.000-647.050	SPONSOR REVENUE	(500)	1,000	1,500	1,000
101-000.000-647.120	SPONSOR REVENUE-PANCAKE BREAKFAST	2,595	1,000	1,000	1,000
101-000.000-656.000	PARKING TICKETS	3,810	5,000	5,000	5,000
101-000.000-657.000	ORDINANCE FINES	23,504	7,500	15,000	10,000
101-000.000-657.010	FINES-UTC ENFORCEMENT	80,338	50,000	80,000	70,000
101-000.000-657.020	FINES-RETAIL FRAUD ORDINANCE	1,200	1,000		
101-000.000-657.030	POLICE SERVICES-WILLIAMSTOWN TWP	196,028	175,095	175,100	180,350
101-000.000-658.000	FALSE ALARM FEES	5,875	4,000	4,000	4,000
101-000.000-660.000	COURT RESTITUTION	15,322	10,000	10,000	10,000
101-000.000-660.500	TCPS REVENUE SHARING	1,026	1,000	1,500	1,000
101-000.000-665.000	INTEREST	633,506	450,000	525,000	450,000
101-000.000-667.200	Rent-School Street	7,540	6,960	6,960	6,960
101-000.000-669.000	Unrealized invest gain/loss	568,707			
101-000.000-669.100	INVESTMENT GAINS AND LOSSES	(98,478)			
101-000.000-674.175	DONATIONS - SHOP WITH A COP	1,700	1,500	1,500	1,500
101-000.000-674.500	LOCAL GRANTS			2,952	
101-000.000-675.000	MISCELLANEOUS	3,006	1,000	2,030	1,000
101-000.000-676.000	REIMBURSEMENTS	69,718	34,916	34,916	40,000
101-000.000-676.020	REIMBURSEMENTS-POLICE	10,662	15,000	15,000	40,000
101-000.000-676.030	REIMBURSEMENTS-FIRE	95,815	50,000	50,000	40,000
101-000.000-676.040	REIMBURSEMENTS-INSURANCE	11			
101-000.000-676.050	REIMBURSEMENTS-CROSSING GUARDS	11,027	25,000	25,000	30,000
101-000.000-676.060	REIMBURSEMENT - CITY OF MASON	17,350	30,000	30,000	
101-000.000-676.070	REIMBURSEMENTS - ALAIEDON TWP	6,488	8,000	8,000	7,500
101-000.000-676.100	REIMBURSEMENTS-ELECTIONS	29,295		88,672	
101-000.000-676.300	REIMBURSEMENTS-SCHOOL SECURITY	191,015	50,000	75,000	75,000
101-000.000-699.000	OPERATING TRANSFER IN			15,000	84,554
101-000.000-699.285	TRANSFER IN FROM ARPA FUND				100,000
NET OF REVENUES/APPROPRIATIONS - 000.000 -		31,541,165	29,602,508	30,218,582	30,221,758

GL NUMBER	DESCRIPTION	2025 ACTIVITY	2026 ORIGINAL BUDGET	2026 PROJECTED ACTIVITY	2027 RECOMMENDED BUDGET
Dept 100.101 - TOWNSHIP BOARD					
101-100.101-701.000	SALARIES	82,920	85,078	85,078	87,635
101-100.101-714.000	FICA	6,343	6,509	6,509	6,705
101-100.101-718.000	WORKERS COMPENSATION	98	154	154	150
101-100.101-728.000	OPERATING SUPPLIES	675	1,000	1,000	1,000
101-100.101-821.000	PROFESSIONAL SERVICES		3,000	3,000	
101-100.101-822.010	EMPLOYEE RECOGNITION	113			
101-100.101-825.000	PROFESSIONAL CONFERENCES/DUES	7,809	7,000	3,000	5,000
101-100.101-851.000	COMMUNICATIONS	14,668	12,000	12,000	10,000
NET OF REVENUES/APPROPRIATIONS - 100.101 - TOWNSHIP BOARD		(112,626)	(114,741)	(110,741)	(110,490)
Dept 170.173 - ADMINISTRATIVE SERVICES					
101-170.173-708.000	PCOR FEDERAL FEE	985	1,200	1,044	1,200
101-170.173-715.000	HEALTH INSURANCE	12,454			
101-170.173-715.030	HSA EMPLOYER CONTRIBUTION	630			
101-170.173-715.100	RETIREE HEALTH INS - OPEB	192,739	210,000	210,000	210,000
101-170.173-717.000	PENSION	32,676	39,408	65,726	48,940
101-170.173-724.000	UNEMPLOYMENT COMPENSATION	3,738	1,000	15,000	1,000
101-170.173-728.000	OPERATING SUPPLIES	18,950	16,000	16,000	16,000
101-170.173-730.000	POSTAGE	40,287	50,000	50,000	45,000
101-170.173-806.000	CLAIM REIMBURSEMENT	6,393	10,000	10,000	10,000
101-170.173-808.000	LEGAL FEES	240,734	250,000	190,000	200,000
101-170.173-808.100	LEGAL FEES - UTC	99,087	97,000	97,000	98,900
101-170.173-808.200	LEGAL FEES - LABOR RELATIONS	77,159	60,000	60,000	60,000
101-170.173-812.000	INSURANCE	302,554	325,000	250,000	275,000
101-170.173-820.000	CONTRACTUAL SERVICES	4,099	5,000	5,000	5,000
101-170.173-821.000	PROFESSIONAL SERVICES	3,275	10,000	10,000	5,000
101-170.173-836.000	AMBULANCE BILLING	108,738	101,000	101,000	107,000
101-170.173-920.000	UTILITIES-ELECTRIC/GAS/WATER	259,388	200,000	200,000	250,000
101-170.173-921.000	UTILITIES-TELEPHONE & DATA SERVICES	150,913	165,000	165,000	180,000
101-170.173-921.500	UTILITIES-CELL PHONE REIMB	24,137	29,018	29,018	25,000
101-170.173-922.000	UTILITIES-STREET LIGHTS	457,416	450,000	450,000	450,000
101-170.173-936.000	EQUIPMENT MAINTENANCE	34,084	35,000	35,000	35,000
101-170.173-965.000	Property Taxes	1,342	1,000	1,000	1,250
NET OF REVENUES/APPROPRIATIONS - 170.173 - ADMINISTRATIVE SERVICES		(2,071,778)	(2,055,626)	(1,960,788)	(2,024,290)
Dept 170.191 - ACCOUNTING					
101-170.191-701.000	SALARIES	279,959	303,555	303,355	315,650
101-170.191-701.080	SALARIES - TEMPORARY	240,133	5,000		
101-170.191-706.000	OVERTIME	18	1,000	1,000	1,000
101-170.191-709.000	MERS 457 CONTRIBUTION		250	250	250
101-170.191-710.000	LONGEVITY	320	800	800	640
101-170.191-714.000	FICA	21,059	23,800	23,800	24,400
101-170.191-715.000	HEALTH INSURANCE	53,760	51,825	51,825	56,290
101-170.191-715.010	INSURANCE OPT OUT	2,250	2,250	2,250	2,250
101-170.191-715.030	HSA EMPLOYER CONTRIBUTION	3,247			
101-170.191-716.000	LIFE/DISABILITY INSURANCE	1,293	1,835	1,835	765
101-170.191-717.000	PENSION	13,772	19,390	37,200	33,000
101-170.191-717.500	HEALTH CARE SAVINGS PLAN	4,610	6,115	6,115	5,845
101-170.191-718.000	WORKERS COMPENSATION	796	1,009	1,009	985
101-170.191-728.000	OPERATING SUPPLIES	14,187	17,000	17,000	17,000
101-170.191-730.000	POSTAGE	20,619	21,000	21,000	22,000
101-170.191-807.000	AUDIT	24,718	30,000	25,000	30,000

GL NUMBER	DESCRIPTION	2025 ACTIVITY	2026 ORIGINAL BUDGET	2026 PROJECTED ACTIVITY	2027 RECOMMENDED BUDGET
101-170.191-821.000	PROFESSIONAL SERVICES	488	2,000	7,000	3,500
101-170.191-825.000	PROFESSIONAL CONFERENCES/DUES	1,282	6,500	6,500	6,500
101-170.191-870.000	MILEAGE		100	100	100
NET OF REVENUES/APPROPRIATIONS - 170.191 - ACCOUNTING		(682,511)	(493,429)	(506,039)	(520,175)
Dept 170.215 - CLERK					
101-170.215-701.000	SALARIES	250,772	287,250	287,250	289,000
101-170.215-706.000	OVERTIME		2,000	2,000	1,000
101-170.215-709.000	MERS 457 CONTRIBUTION	357	500	500	500
101-170.215-710.000	LONGEVITY	640	1,280	640	
101-170.215-714.000	FICA	19,610	22,275	22,275	22,300
101-170.215-715.000	HEALTH INSURANCE	50,183	51,667	48,292	54,850
101-170.215-715.010	INSURANCE OPT OUT	4,500		3,375	4,500
101-170.215-715.030	HSA EMPLOYER CONTRIBUTION	2,210			
101-170.215-716.000	LIFE/DISABILITY INSURANCE	1,208	1,746	1,746	1,193
101-170.215-717.000	PENSION	60,268	61,900	40,000	14,920
101-170.215-717.500	HEALTH CARE SAVINGS PLAN	4,976	5,825	5,825	5,825
101-170.215-718.000	WORKERS COMPENSATION	533	821	821	770
101-170.215-728.000	OPERATING SUPPLIES	848	1,500	3,500	3,500
101-170.215-750.000	PUBLICATIONS	121	500	8,500	5,000
101-170.215-820.000	CONTRACTUAL SERVICES	21,064	17,500	15,500	10,000
101-170.215-825.000	PROFESSIONAL CONFERENCES/DUES	6,277	5,000	6,500	6,500
101-170.215-870.000	MILEAGE		250	250	250
NET OF REVENUES/APPROPRIATIONS - 170.215 - CLERK		(423,567)	(460,014)	(446,974)	(420,108)
Dept 170.228 - INFORMATION TECHNOLOGY					
101-170.228-701.000	SALARIES	261,023	279,886	279,886	290,835
101-170.228-702.000	SICK LEAVE INCENTIVE PAY	2,513	2,590	2,590	2,670
101-170.228-706.000	OVERTIME	121	1,000	1,000	1,000
101-170.228-709.000	MERS 457 CONTRIBUTION	589	800	800	800
101-170.228-710.000	LONGEVITY	2,560	2,560	2,560	2,630
101-170.228-714.000	FICA	20,188	21,950	21,950	22,800
101-170.228-715.000	HEALTH INSURANCE	29,163	34,400	34,400	37,350
101-170.228-715.010	INSURANCE OPT OUT	4,500	4,500	4,500	4,500
101-170.228-715.030	HSA EMPLOYER CONTRIBUTION	1,980			
101-170.228-716.000	LIFE/DISABILITY INSURANCE	1,241	1,725	1,725	1,225
101-170.228-717.000	PENSION	25,819	28,700	28,700	29,800
101-170.228-717.500	HEALTH CARE SAVINGS PLAN	5,164	5,740	5,740	6,000
101-170.228-718.000	WORKERS COMPENSATION	651	950	950	955
101-170.228-728.000	OPERATING SUPPLIES	411	1,000	6,000	1,500
101-170.228-819.000	TRAINING	9,109	15,000	15,000	17,000
101-170.228-820.000	CONTRACTUAL SERVICES	3,642	21,900	21,900	17,000
101-170.228-821.000	PROFESSIONAL SERVICES	19,614	30,000	30,000	30,000
101-170.228-825.000	PROFESSIONAL CONFERENCES/DUES		6,600	6,600	6,600
101-170.228-826.000	COMPUTER SERVICES/SUPPLIES	8,248	14,000	14,000	12,500
101-170.228-826.010	Existing Software License Agreements	446,214	415,000	450,000	460,000
101-170.228-826.020	Existing Hardware Licenses	44,282	51,500	62,500	64,000
101-170.228-978.000	SOFTWARE		1,000	1,000	14,690
101-170.228-980.020	HARDWARE		2,000	1,000	2,500
NET OF REVENUES/APPROPRIATIONS - 170.228 - INFORMATION TECHNOLOGY		(887,032)	(942,801)	(992,801)	(1,026,355)
Dept 170.243 - ASSESSING					
101-170.243-701.000	SALARIES	330,410	341,350	341,350	359,900
101-170.243-701.080	SALARIES - TEMPORARY	7,624	10,890	10,890	9,216

GL NUMBER	DESCRIPTION	2025 ACTIVITY	2026 ORIGINAL BUDGET	2026 PROJECTED ACTIVITY	2027 RECOMMENDED BUDGET
101-170.243-704.000	BOARD OF REVIEW	3,349	5,000	5,000	5,000
101-170.243-709.000	MERS 457 CONTRIBUTION	536	750	750	750
101-170.243-710.000	LONGEVITY	1,943	2,880	2,880	3,095
101-170.243-714.000	FICA	24,816	27,650	27,650	28,400
101-170.243-715.000	HEALTH INSURANCE	61,822	84,110	84,110	86,625
101-170.243-715.030	HSA EMPLOYER CONTRIBUTION	5,512			
101-170.243-716.000	LIFE/DISABILITY INSURANCE	1,431	2,070	2,070	1,460
101-170.243-717.000	PENSION	51,912	53,000	53,000	62,000
101-170.243-717.500	HEALTH CARE SAVINGS PLAN	6,608	6,900	6,900	10,865
101-170.243-718.000	WORKERS COMPENSATION	1,156	1,735	1,735	1,645
101-170.243-728.000	OPERATING SUPPLIES	6,426	6,000	6,000	6,000
101-170.243-819.000	TRAINING	1,211	1,500	1,500	2,000
101-170.243-821.000	PROFESSIONAL SERVICES	25,264	40,500	40,500	40,000
101-170.243-825.000	PROFESSIONAL CONFERENCES/DUES	3,751	3,800	3,800	4,400
101-170.243-870.000	MILEAGE	191	400	400	500
101-170.243-980.000	OFFICE EQUIPMENT & FURNITURE		400	400	
NET OF REVENUES/APPROPRIATIONS - 170.243 - ASSESSING		(533,962)	(588,935)	(588,935)	(621,856)
Dept 170.253 - TREASURER					
101-170.253-701.000	SALARIES	206,261	216,700	216,700	224,695
101-170.253-701.080	SALARIES - TEMPORARY		5,000	5,000	
101-170.253-706.000	OVERTIME	411	2,000	2,000	2,000
101-170.253-709.000	MERS 457 CONTRIBUTION	357	500	500	500
101-170.253-710.000	LONGEVITY	1,280	1,600	1,600	1,600
101-170.253-714.000	FICA	15,382	17,280	17,280	17,525
101-170.253-715.000	HEALTH INSURANCE	55,247	71,650	67,400	56,460
101-170.253-715.010	INSURANCE OPT OUT	750		4,250	4,500
101-170.253-715.030	HSA EMPLOYER CONTRIBUTION	4,475			
101-170.253-716.000	LIFE/DISABILITY INSURANCE	901	1,330	1,330	925
101-170.253-717.000	PENSION	34,536	36,100	36,100	43,740
101-170.253-717.500	HEALTH CARE SAVINGS PLAN	3,993	4,415	4,415	4,575
101-170.253-718.000	WORKERS COMPENSATION	388	590	590	570
101-170.253-728.000	OPERATING SUPPLIES	1,044	500	500	500
101-170.253-730.000	POSTAGE	16,139	15,500	17,000	18,000
101-170.253-820.000	CONTRACTUAL SERVICES	28,375	30,000	30,000	32,000
101-170.253-825.000	PROFESSIONAL CONFERENCES/DUES	5,830	4,000	4,000	5,500
101-170.253-870.000	MILEAGE	673	500	500	500
101-170.253-900.000	PRINTING/PUBLISHING	8,932	12,000	10,500	10,500
101-170.253-955.000	MISCELLANEOUS	558	500	500	
NET OF REVENUES/APPROPRIATIONS - 170.253 - TREASURER		(385,532)	(420,165)	(420,165)	(424,090)
Dept 170.262 - ELECTIONS					
101-170.262-701.080	SALARIES - TEMPORARY	27,890	59,905	99,000	
101-170.262-701.120	SALARIES-MAY ELECTION		12,680	43,200	
101-170.262-701.130	SALARIES-AUGUST PRIMARY		31,700	75,000	
101-170.262-701.140	SALARIES-NOVEMBER ELECTION		31,700	75,000	
101-170.262-701.160	SALARIES-SPECIAL ELECTIONS	35,431			
101-170.262-701.163	SALARIES-EARLY VOTING		17,220		
101-170.262-702.020	AFTER-HOURS RESPONSE STIPEND			19,000	
101-170.262-706.000	OVERTIME	6,693	10,000	32,000	
101-170.262-714.000	FICA	2,460	11,880	12,402	
101-170.262-717.000	PENSION	24	1,200	1,200	
101-170.262-717.500	HEALTH CARE SAVINGS PLAN			40	
101-170.262-728.000	OPERATING SUPPLIES	16,598		12,000	

GL NUMBER	DESCRIPTION	2025 ACTIVITY	2026 ORIGINAL BUDGET	2026 PROJECTED ACTIVITY	2027 RECOMMENDED BUDGET
101-170.262-728.001	SUPPLIES - MAY ELECTION		7,500	38,000	
101-170.262-728.002	Supplies-Aug Election		18,750	18,750	
101-170.262-728.003	Supplies-Nov Election		18,750	18,750	
101-170.262-730.000	POSTAGE	12,627			
101-170.262-730.001	Postage- May Election		2,000	6,080	
101-170.262-730.002	Postage-Aug Election		5,000	6,080	
101-170.262-730.003	Postage-Nov Elec		5,000	6,080	
101-170.262-820.000	CONTRACTUAL SERVICES	12,272	15,000	15,000	15,000
101-170.262-870.000	MILEAGE	6			
101-170.262-936.000	EQUIPMENT MAINTENANCE	17,440	17,500	17,440	
NET OF REVENUES/APPROPRIATIONS - 170.262 - ELECTIONS		(131,441)	(265,785)	(495,022)	(15,000)
Dept 170.265 - BUILDING MAINTENANCE					
101-170.265-701.000	SALARIES	77,035	79,200	79,200	81,500
101-170.265-702.020	AFTER-HOURS RESPONSE STIPEND	40	80	21,080	400
101-170.265-706.000	OVERTIME	3,174	3,500	3,500	3,500
101-170.265-709.000	MERS 457 CONTRIBUTION	179	250	250	250
101-170.265-710.000	LONGEVITY	640	640	640	640
101-170.265-714.000	FICA	6,370	6,756	8,363	6,450
101-170.265-715.000	HEALTH INSURANCE	20,661	25,750	25,750	27,965
101-170.265-715.030	HSA EMPLOYER CONTRIBUTION	1,635			
101-170.265-716.000	LIFE/DISABILITY INSURANCE	338	530	530	341
101-170.265-717.000	PENSION	20,739	22,500	22,500	30,015
101-170.265-717.500	HEALTH CARE SAVINGS PLAN	1,541	1,770	1,770	1,700
101-170.265-718.000	WORKERS COMPENSATION	2,156	3,100	3,100	2,800
101-170.265-727.000	LICENSES	4,136	4,050	4,050	4,050
101-170.265-728.000	OPERATING SUPPLIES	14,459	12,500	12,500	12,500
101-170.265-760.000	UNIFORMS	19	200	200	200
101-170.265-761.000	CLOTHING ALLOWANCE	804	750	750	750
101-170.265-819.000	TRAINING	229	500	500	500
101-170.265-820.000	CONTRACTUAL SERVICES	266,715	300,000	300,000	300,000
101-170.265-828.000	SOLID WASTE CONTAINER SERVICES	10,980	12,000	12,000	12,000
101-170.265-930.000	BUILDING REPAIRS	5,229	15,000	15,000	15,000
101-170.265-937.000	BUILDING MAINTENANCE	13,969	18,000	18,000	18,000
101-170.265-942.000	EQUIPMENT RENTAL	18,102	18,102	18,102	18,102
101-170.265-979.000	MACHINERY AND EQUIPMENT	1,146	1,000	1,000	1,000
NET OF REVENUES/APPROPRIATIONS - 170.265 - BUILDING MAINTENANCE		(470,296)	(526,178)	(548,785)	(537,663)
Dept 170.270 - ADMIN & HUMAN RESOURCES					
101-170.270-701.000	SALARIES	668,768	579,530	579,530	597,500
101-170.270-702.000	SICK LEAVE INCENTIVE PAY	1,810	1,875	1,875	1,920
101-170.270-709.000	MERS 457 CONTRIBUTION	714	1,500	1,500	1,000
101-170.270-710.000	LONGEVITY	1,669	1,920	1,920	1,920
101-170.270-714.000	FICA	50,799	44,800	44,800	46,100
101-170.270-715.000	HEALTH INSURANCE	77,069	85,860	85,860	59,690
101-170.270-715.010	INSURANCE OPT OUT	4,500	4,500	4,500	9,000
101-170.270-715.030	HSA EMPLOYER CONTRIBUTION	6,431			
101-170.270-716.000	LIFE/DISABILITY INSURANCE	2,383	3,200	3,200	2,095
101-170.270-717.000	PENSION	59,580	53,100	53,100	51,100
101-170.270-717.500	HEALTH CARE SAVINGS PLAN	11,916	10,620	10,620	10,250
101-170.270-718.000	WORKERS COMPENSATION	1,445	2,900	2,900	2,790
101-170.270-723.000	AUTO ALLOWANCE	1,136	1,200	1,200	1,200
101-170.270-728.000	OPERATING SUPPLIES	1,091	1,600	1,600	1,300
101-170.270-809.000	ACTUARIAL SERVICES	28,175	15,500	14,950	35,000

GL NUMBER	DESCRIPTION	2025 ACTIVITY	2026 ORIGINAL BUDGET	2026 PROJECTED ACTIVITY	2027 RECOMMENDED BUDGET
101-170.270-814.000	MEETING EXPENSE	33	1,000	500	500
101-170.270-819.000	TRAINING		10,000	10,000	10,000
101-170.270-820.000	CONTRACTUAL SERVICES	3,750	3,750	4,000	4,250
101-170.270-822.010	EMPLOYEE RECOGNITION	5,100			
101-170.270-822.020	INTERVIEW/HIRING EXPENSES	4,122	4,000	4,000	4,500
101-170.270-825.000	PROFESSIONAL CONFERENCES/DUES	3,784	6,000	5,000	6,000
101-170.270-835.000	PHYSICALS	33,523	30,000	30,000	32,000
101-170.270-835.010	EMPLOYEE WELLNESS PROGRAM	6,201	10,000	10,000	6,000
101-170.270-870.000	MILEAGE	18			
101-170.270-942.000	EQUIPMENT RENTAL	26,318	26,318	26,318	26,318
NET OF REVENUES/APPROPRIATIONS - 170.270 - ADMIN & HUMAN RESOURCES		(1,000,335)	(899,173)	(897,373)	(910,433)
Dept 170.271 - Grounds Maintenance					
101-170.271-701.000	SALARIES	33,067	62,800	62,800	66,000
101-170.271-701.080	SALARIES - TEMPORARY	11,988	12,000	12,000	16,640
101-170.271-702.020	AFTER-HOURS RESPONSE STIPEND	40	80	800	1,000
101-170.271-706.000	OVERTIME	5,076	5,000	5,000	5,000
101-170.271-709.000	MERS 457 CONTRIBUTION	179	250	250	250
101-170.271-710.000	LONGEVITY	1,280	1,280	1,280	1,280
101-170.271-714.000	FICA	4,063	6,500	6,531	6,570
101-170.271-715.000	HEALTH INSURANCE	7,521	8,500	8,500	9,225
101-170.271-715.030	HSA EMPLOYER CONTRIBUTION	550			
101-170.271-716.000	LIFE/DISABILITY INSURANCE	263	500	500	280
101-170.271-717.000	PENSION	11,242	22,500	22,500	30,100
101-170.271-717.500	HEALTH CARE SAVINGS PLAN	661	1,500	1,500	1,375
101-170.271-718.000	WORKERS COMPENSATION	1,938	3,100	3,100	2,850
101-170.271-727.000	LICENSES	2,856	2,700	2,700	2,700
101-170.271-728.000	OPERATING SUPPLIES	4,991	7,500	7,500	7,500
101-170.271-760.000	UNIFORMS	90	200	200	200
101-170.271-761.000	CLOTHING ALLOWANCE	804	750	750	750
101-170.271-819.000	TRAINING	229	750	750	750
101-170.271-820.000	CONTRACTUAL SERVICES	14,945	20,000	20,000	20,000
101-170.271-934.000	GROUNDS MAINTENANCE	16,643	10,000	10,000	17,500
101-170.271-936.000	EQUIPMENT MAINTENANCE		1,000	1,000	1,000
101-170.271-942.000	EQUIPMENT RENTAL	72,770	72,770	72,770	72,770
101-170.271-979.000	MACHINERY AND EQUIPMENT		1,000	1,000	1,000
NET OF REVENUES/APPROPRIATIONS - 170.271 - Grounds Maintenance		(191,196)	(240,680)	(241,431)	(264,740)
Dept 170.272 - ENVIRONMENTAL PROGRAM					
101-170.272-701.000	SALARIES	22,050			
101-170.272-709.000	MERS 457 CONTRIBUTION	179			
101-170.272-710.000	LONGEVITY	1,089			
101-170.272-714.000	FICA	1,656			
101-170.272-715.000	HEALTH INSURANCE	12,842			
101-170.272-716.000	LIFE/DISABILITY INSURANCE	175			
101-170.272-717.000	PENSION	1,850			
101-170.272-717.500	HEALTH CARE SAVINGS PLAN	370			
101-170.272-718.000	WORKERS COMPENSATION	226			
101-170.272-728.000	OPERATING SUPPLIES		100	100	100
101-170.272-820.000	CONTRACTUAL SERVICES	24,000	24,000	24,000	24,000
101-170.272-880.000	COMMUNITY PROMOTION	1,115	2,000	2,000	2,000
101-170.272-880.200	CLIMATE SUSTAINABILITY PROGRAM	22,150		2,812	20,000
101-170.272-880.300	GREEN GRANT PROGRAM	19,631	15,000	20,330	20,000
101-170.272-888.000	RECYCLING	5			

GL NUMBER	DESCRIPTION	2025 ACTIVITY	2026 ORIGINAL BUDGET	2026 PROJECTED ACTIVITY	2027 RECOMMENDED BUDGET
101-170.272-888.500	RECYCLING-SPECIAL PROJECTS	10,083	10,000	10,000	10,000
101-170.272-934.000	GROUNDS MAINTENANCE	15,000	10,000	10,000	
NET OF REVENUES/APPROPRIATIONS - 170.272 - ENVIRONMENTAL PROGRAM		(132,421)	(61,100)	(69,242)	(76,100)
Dept 170.445 - WATERSHED MANAGEMENT					
101-170.445-820.000	CONTRACTUAL SERVICES	18,050	20,000	20,000	20,000
101-170.445-842.000	DRAINS AT LARGE	88,452	40,000	49,917	60,000
101-170.445-842.500	CHAPTER 20 DRAINS	31,000	291,000	308,873	291,000
101-170.445-842.501	CHAPTER 20 DRAINS INTEREST	12,306	93,203	93,202	86,530
101-170.445-843.000	INTERCOUNTY DRAINS - REMY CHANDLER PRINC	11,364	11,364	11,364	
101-170.445-843.001	INTERCOUNTY DRAINS - REMY CHANDLER INT	382	191	191	
101-170.445-843.500	SPECIAL PROJECT DRAINS - PRINCIPAL	656,408	396,408	396,408	323,388
101-170.445-843.501	SPECIAL PROJECT DRAINS - INTEREST	171,478	71,655	71,654	194,359
NET OF REVENUES/APPROPRIATIONS - 170.445 - WATERSHED MANAGEMENT		(989,440)	(923,821)	(951,609)	(975,277)
Dept 170.567 - CEMETERY					
101-170.567-701.000	SALARIES	27,048	27,700	28,930	28,200
101-170.567-702.000	SICK LEAVE INCENTIVE PAY				515
101-170.567-702.020	AFTER-HOURS RESPONSE STIPEND		240	1,000	1,000
101-170.567-706.000	OVERTIME	2,526	2,500	2,500	2,500
101-170.567-709.000	MERS 457 CONTRIBUTION	45	63	63	63
101-170.567-710.000	LONGEVITY	320	320	320	400
101-170.567-714.000	FICA	2,179	2,500	2,641	2,310
101-170.567-715.000	HEALTH INSURANCE	3,709	5,035	5,035	5,470
101-170.567-715.030	HSA EMPLOYER CONTRIBUTION	327			
101-170.567-716.000	LIFE/DISABILITY INSURANCE	119	186	186	120
101-170.567-717.000	PENSION	3,019	3,100	3,223	3,000
101-170.567-717.500	HEALTH CARE SAVINGS PLAN	541	620	645	590
101-170.567-718.000	WORKERS COMPENSATION	108	180	225	140
101-170.567-727.000	LICENSES	375	375	375	375
101-170.567-728.000	OPERATING SUPPLIES	983	1,500	1,678	1,000
101-170.567-820.000	CONTRACTUAL SERVICES	36,865	50,000	50,000	40,000
101-170.567-920.000	UTILITIES-ELECTRIC/GAS/WATER	1,048	1,750	1,750	1,750
101-170.567-930.000	BUILDING REPAIRS		1,000	1,000	1,000
101-170.567-942.000	EQUIPMENT RENTAL	29,355	29,355	29,355	29,355
101-170.567-974.000	CONSTRUCTION/IMPROVEMENTS		17,000	17,000	
101-170.567-980.000	OFFICE EQUIPMENT & FURNITURE		1,000	1,000	1,000
NET OF REVENUES/APPROPRIATIONS - 170.567 - CEMETERY		(108,567)	(144,424)	(146,926)	(118,788)
Dept 300.301 - POLICE					
101-300.301-701.000	SALARIES	3,350,513	3,665,600	3,665,600	3,914,700
101-300.301-701.040	SALARIES-RECORD DIVISION	211,023	240,725	252,055	246,600
101-300.301-701.050	SALARIES-CROSSING GUARDS	27,300		3,822	
101-300.301-701.170	SALARIES-CADETS	94,488	137,500	137,500	150,800
101-300.301-702.000	SICK LEAVE INCENTIVE PAY	19,373	19,940	19,940	20,900
101-300.301-702.010	HOLIDAY PAYOUT	111,973	160,040	160,040	173,600
101-300.301-706.000	OVERTIME	148,185	108,000	108,000	114,000
101-300.301-706.010	OVERTIME-COURT HEARINGS	27,506	20,000	20,000	20,000
101-300.301-706.030	OVERTIME-RECORDS DIVISION	118	1,000	1,000	1,000
101-300.301-706.040	OVERTIME-SCHOOL SECURITY	85,985	45,000	45,000	45,000
101-300.301-706.050	OVERTIME-CANINE UNIT	8,747	9,000	9,000	9,000
101-300.301-706.060	OVERTIME-TRAINING	20,252	25,000	25,000	25,000
101-300.301-706.070	OVERTIME-HOLIDAY	31,858	42,900	42,900	42,900
101-300.301-709.000	MERS 457 CONTRIBUTION	179	500	500	750

GL NUMBER	DESCRIPTION	2025 ACTIVITY	2026 ORIGINAL BUDGET	2026 PROJECTED ACTIVITY	2027 RECOMMENDED BUDGET
101-300.301-710.000	LONGEVITY	16,983	18,560	18,560	19,300
101-300.301-714.000	FICA	320,194	345,650	346,517	365,500
101-300.301-715.000	HEALTH INSURANCE	492,137	554,650	554,650	692,500
101-300.301-715.010	INSURANCE OPT OUT	55,125	63,000	63,000	49,500
101-300.301-715.030	HSA EMPLOYER CONTRIBUTION	33,547			
101-300.301-716.000	LIFE/DISABILITY INSURANCE	15,408	26,101	26,101	18,930
101-300.301-717.000	PENSION	2,404,923	2,780,519	2,781,652	2,821,550
101-300.301-717.500	HEALTH CARE SAVINGS PLAN	93,158	147,000	147,227	160,100
101-300.301-718.000	WORKERS COMPENSATION	60,596	104,175	104,213	106,255
101-300.301-720.000	PHYSICAL FITNESS AWARDS	7,600	12,300	12,300	12,300
101-300.301-727.000	LICENSES	11,000	12,000	12,000	
101-300.301-728.000	OPERATING SUPPLIES	12,628	11,000	11,000	11,000
101-300.301-728.020	OPERATING SUPPLIES-BREATHALYZE	1,261	1,500	1,500	1,500
101-300.301-728.040	OPERATING SUPPLIES-CANINE UNIT	9,855	5,000	5,000	7,000
101-300.301-728.050	OPERATING SUPPLIES-CRIME PREV.	3,796			
101-300.301-728.070	OPERATING SUPPLIES-DARE PROG.	3,255			
101-300.301-728.300	Operating Costs - Spec Resp Team	5,818	3,000	9,059	7,000
101-300.301-739.000	AMMUNITION	23,464	24,000	24,000	24,000
101-300.301-760.000	UNIFORMS	24,259	30,000	30,000	30,000
101-300.301-761.000	CLOTHING ALLOWANCE	3,471	3,500	3,500	3,500
101-300.301-762.000	UNIFORM CLEANING	7,466	7,000	7,000	8,000
101-300.301-764.000	SHOES AND BOOTS	4,829	6,000	6,000	6,000
101-300.301-808.000	LEGAL FEES	690	3,000	3,000	1,000
101-300.301-811.000	ACCREDITATION STUDY	1,000	1,000	1,000	1,000
101-300.301-820.000	CONTRACTUAL SERVICES	5,437	87,763	83,941	89,600
101-300.301-820.035	TOWING SERVICES	2,717	2,500	2,500	2,500
101-300.301-820.060	PRINTING CONTRACT	3,970	3,500	3,500	5,000
101-300.301-820.065	Record Shredding and Storage		1,500	1,500	1,500
101-300.301-825.000	PROFESSIONAL CONFERENCES/DUES	6,105	7,000	7,000	7,000
101-300.301-826.000	COMPUTER SERVICES/SUPPLIES	11,011	2,000	2,000	7,000
101-300.301-827.000	RADIO MAINTENANCE	5,560	10,000	10,000	10,000
101-300.301-831.000	TRAINING	8,699	12,000	12,000	12,000
101-300.301-851.000	COMMUNICATIONS	2,330	3,500	3,500	3,500
101-300.301-870.000	MILEAGE		1,000	1,000	1,000
101-300.301-880.000	COMMUNITY PROMOTION		5,000	5,000	5,000
101-300.301-880.060	SHOP WITH A COP	1,700	1,500	1,500	1,500
101-300.301-936.000	EQUIPMENT MAINTENANCE	31,251	37,000	37,000	37,000
101-300.301-942.000	EQUIPMENT RENTAL	252,436	252,436	252,436	252,436
101-300.301-956.060	BICYCLE PATROL FUND*	496	500	500	
101-300.301-979.000	MACHINERY AND EQUIPMENT	77,241	3,000	50,000	38,000
101-300.301-979.100	MACHINERY AND EQUIPMENT TRAFFIC		11,000	11,000	23,000
101-300.301-980.000	OFFICE EQUIPMENT & FURNITURE	30,372	10,000	10,000	10,000
NET OF REVENUES/APPROPRIATIONS - 300.301 - POLICE		(8,189,288)	(9,085,359)	(9,152,013)	(9,616,221)
Dept 300.336 - FIRE DEPARTMENT					
101-300.336-701.000	SALARIES	3,405,910	3,566,279	3,566,279	3,898,210
101-300.336-701.070	SALARIES-ACTING PAY	45,585	48,000	48,000	48,000
101-300.336-702.000	SICK LEAVE INCENTIVE PAY	16,507	16,400	16,400	21,585
101-300.336-702.010	HOLIDAY PAYOUT	142,245	150,600	150,600	153,500
101-300.336-706.000	OVERTIME	136,350	113,000	113,000	113,000
101-300.336-706.060	OVERTIME-TRAINING	19,639	20,000	23,000	20,000
101-300.336-706.070	OVERTIME-HOLIDAY	18,463	27,000	27,000	27,000
101-300.336-709.000	MERS 457 CONTRIBUTION	179	250	250	250
101-300.336-710.000	LONGEVITY	21,156	19,200	19,200	19,110

GL NUMBER	DESCRIPTION	2025 ACTIVITY	2026 ORIGINAL BUDGET	2026 PROJECTED ACTIVITY	2027 RECOMMENDED BUDGET
101-300.336-714.000	FICA	295,461	307,252	307,252	333,350
101-300.336-715.000	HEALTH INSURANCE	538,281	695,670	695,670	753,165
101-300.336-715.010	INSURANCE OPT OUT	35,250	31,500	31,500	36,000
101-300.336-715.030	HSA EMPLOYER CONTRIBUTION	38,718			
101-300.336-716.000	LIFE/DISABILITY INSURANCE	15,047	23,815	23,815	17,700
101-300.336-717.000	PENSION	3,005,474	3,191,600	3,191,600	3,230,000
101-300.336-717.500	HEALTH CARE SAVINGS PLAN	111,364	134,178	134,178	168,400
101-300.336-718.000	WORKERS COMPENSATION	107,662	176,777	176,777	183,025
101-300.336-720.000	PHYSICAL FITNESS AWARDS	19,250	19,000	19,000	20,000
101-300.336-721.000	FOOD ALLOWANCE	29,002	30,400	30,400	29,600
101-300.336-726.000	SPECIAL EQUIPMENT	102,946	57,500	57,500	58,000
101-300.336-728.000	OPERATING SUPPLIES	11,250	12,500	12,500	11,125
101-300.336-728.090	OPERATING SUPPLIES-AMBULANCE	79,389	80,000	98,100	90,000
101-300.336-732.000	HAZMAT	9,487	9,500	9,500	9,500
101-300.336-750.000	PUBLICATIONS	743	2,200	2,200	2,310
101-300.336-760.000	UNIFORMS	18,402	18,000	18,000	18,900
101-300.336-762.000	UNIFORM CLEANING	62	1,000	1,000	800
101-300.336-764.000	SHOES AND BOOTS	7,396	6,650	6,650	7,000
101-300.336-820.000	CONTRACTUAL SERVICES	29,141	30,400	30,400	40,000
101-300.336-823.000	EMERGENCY MEDICAL TRAINING	10,015	10,000	10,000	10,500
101-300.336-825.000	PROFESSIONAL CONFERENCES/DUES	2,500	2,500	2,500	2,625
101-300.336-827.000	RADIO MAINTENANCE	9,004	10,000	10,000	10,500
101-300.336-831.000	TRAINING	25,844	30,000	30,000	31,000
101-300.336-880.000	COMMUNITY PROMOTION	3,998	4,000	4,000	4,200
101-300.336-936.000	EQUIPMENT MAINTENANCE	14,676	15,000	15,000	15,750
101-300.336-942.000	EQUIPMENT RENTAL	342,211	342,211	342,211	342,211
101-300.336-979.000	MACHINERY AND EQUIPMENT	25,023	15,000	15,000	15,750
101-300.336-992.001	LEASE PRINCIPAL	167,243	172,330	172,330	177,572
101-300.336-993.001	LEASE INTEREST	47,434	42,347	42,347	37,106
NET OF REVENUES/APPROPRIATIONS - 300.336 - FIRE DEPARTMENT		(8,908,307)	(9,432,059)	(9,453,159)	(9,956,744)
Dept 600.670 - HUMAN SERVICES					
101-600.670-701.000	SALARIES	43,433	46,130	46,130	49,100
101-600.670-701.090	SALARIES-APPOINTED OFFICIALS	903	1,200	1,200	1,200
101-600.670-709.000	MERS 457 CONTRIBUTION	179	250	250	250
101-600.670-714.000	FICA	3,188	3,640	3,640	3,875
101-600.670-715.000	HEALTH INSURANCE	20,266	25,750	25,750	27,965
101-600.670-715.030	HSA EMPLOYER CONTRIBUTION	1,660			
101-600.670-716.000	LIFE/DISABILITY INSURANCE	190	280	280	203
101-600.670-717.000	PENSION	4,343	4,640	4,640	4,950
101-600.670-717.500	HEALTH CARE SAVINGS PLAN	869	930	930	990
101-600.670-718.000	WORKERS COMPENSATION	98	157	157	157
101-600.670-728.000	OPERATING SUPPLIES	336	700	700	700
NET OF REVENUES/APPROPRIATIONS - 600.670 - HUMAN SERVICES		(75,465)	(83,677)	(83,677)	(89,390)
Dept 700.701 - DEV. - PLANNING/ADMIN.					
101-700.701-701.000	SALARIES	353,089	382,014	382,014	405,930
101-700.701-701.080	SALARIES - TEMPORARY	4,788		3,600	2,640
101-700.701-701.090	SALARIES-APPOINTED OFFICIALS	3,679	8,000	8,000	8,000
101-700.701-706.000	OVERTIME		1,000	1,000	1,000
101-700.701-709.000	MERS 457 CONTRIBUTION	670	875	875	875
101-700.701-710.000	LONGEVITY	960	1,200	1,200	800
101-700.701-714.000	FICA	27,561	30,072	30,072	32,275
101-700.701-715.000	HEALTH INSURANCE	58,908	63,805	63,805	78,200

GL NUMBER	DESCRIPTION	2025 ACTIVITY	2026 ORIGINAL BUDGET	2026 PROJECTED ACTIVITY	2027 RECOMMENDED BUDGET
101-700.701-715.010	INSURANCE OPT OUT	2,250	2,250	2,250	4,500
101-700.701-715.030	HSA EMPLOYER CONTRIBUTION	4,067			
101-700.701-716.000	LIFE/DISABILITY INSURANCE	1,805	2,311	2,311	1,675
101-700.701-717.000	PENSION	31,777	36,767	36,767	37,000
101-700.701-717.500	HEALTH CARE SAVINGS PLAN	7,062	7,701	7,701	8,175
101-700.701-718.000	WORKERS COMPENSATION	1,358	1,994	1,994	595
101-700.701-728.000	OPERATING SUPPLIES	45	5,000	5,000	5,000
101-700.701-821.000	PROFESSIONAL SERVICES	17,960	20,000	25,000	15,000
101-700.701-825.000	PROFESSIONAL CONFERENCES/DUES	4,763	7,500	7,500	7,500
101-700.701-870.000	MILEAGE		250	250	250
101-700.701-942.000	EQUIPMENT RENTAL	5,609	5,609	5,609	5,609
NET OF REVENUES/APPROPRIATIONS - 700.701 - DEV. - PLANNING/ADMIN.		(526,351)	(576,348)	(584,948)	(615,024)
Dept 700.703 - DEV. - BUILDING DIVISION					
101-700.703-701.000	SALARIES	435,632	605,060	605,060	584,500
101-700.703-701.080	SALARIES - TEMPORARY		7,200	3,600	2,640
101-700.703-706.000	OVERTIME		1,000	1,000	1,000
101-700.703-709.000	MERS 457 CONTRIBUTION	580	1,625	1,625	1,375
101-700.703-710.000	LONGEVITY	1,691	2,640	2,640	2,080
101-700.703-714.000	FICA	34,147	47,241	47,241	45,050
101-700.703-715.000	HEALTH INSURANCE	45,852	94,432	94,432	89,780
101-700.703-715.010	INSURANCE OPT OUT	11,250	11,250	11,250	9,000
101-700.703-715.030	HSA EMPLOYER CONTRIBUTION	3,873			
101-700.703-716.000	LIFE/DISABILITY INSURANCE	2,034	3,662	3,662	2,410
101-700.703-717.000	PENSION	32,708	56,107	56,107	54,700
101-700.703-717.500	HEALTH CARE SAVINGS PLAN	7,184	12,207	12,207	11,755
101-700.703-718.000	WORKERS COMPENSATION	1,854	3,314	3,314	2,680
101-700.703-728.000	OPERATING SUPPLIES	2,011	2,500	2,000	2,000
101-700.703-820.000	CONTRACTUAL SERVICES	489		467,000	25,000
101-700.703-821.000	PROFESSIONAL SERVICES		10,000	15,000	15,000
101-700.703-825.000	PROFESSIONAL CONFERENCES/DUES	2,809	7,500	12,500	10,000
101-700.703-942.000	EQUIPMENT RENTAL	28,018	28,018	28,018	28,018
NET OF REVENUES/APPROPRIATIONS - 700.703 - DEV. - BUILDING DIVISION		(610,132)	(893,756)	(1,366,656)	(886,988)
Dept 750.752 - PARK COMMISSION					
101-750.752-701.090	SALARIES-APPOINTED OFFICIALS	2,458	3,750	3,750	3,750
101-750.752-714.000	FICA	188	290	290	290
101-750.752-718.000	WORKERS COMPENSATION	5	7	7	
101-750.752-728.000	OPERATING SUPPLIES		1,000	1,000	1,000
101-750.752-825.000	PROFESSIONAL CONFERENCES/DUES	495	2,200	2,200	2,200
NET OF REVENUES/APPROPRIATIONS - 750.752 - PARK COMMISSION		(3,146)	(7,247)	(7,247)	(7,240)
Dept 750.753 - PARKS AND RECREATION ADMIN.					
101-750.753-701.000	SALARIES	85,875	52,517	52,517	55,400
101-750.753-701.080	SALARIES - TEMPORARY	11,623			
101-750.753-702.020	AFTER-HOURS RESPONSE STIPEND			7,240	3,000
101-750.753-706.000	OVERTIME	8,837	9,000	9,300	9,500
101-750.753-709.000	MERS 457 CONTRIBUTION	89	50	50	125
101-750.753-714.000	FICA	7,359	4,710	5,266	7,075
101-750.753-715.000	HEALTH INSURANCE	10,382	10,420	8,295	1,140
101-750.753-715.010	INSURANCE OPT OUT	2,250	900	3,025	3,150
101-750.753-715.030	HSA EMPLOYER CONTRIBUTION	495			
101-750.753-716.000	LIFE/DISABILITY INSURANCE	413	370	370	328
101-750.753-717.000	PENSION	8,650	3,670	3,670	7,200

GL NUMBER	DESCRIPTION	2025 ACTIVITY	2026 ORIGINAL BUDGET	2026 PROJECTED ACTIVITY	2027 RECOMMENDED BUDGET
101-750.753-717.500	HEALTH CARE SAVINGS PLAN	1,722	1,232	1,232	1,600
101-750.753-718.000	WORKERS COMPENSATION	1,553	1,054	1,054	1,775
101-750.753-728.000	OPERATING SUPPLIES	2,579	3,000	3,000	3,000
101-750.753-825.000	PROFESSIONAL CONFERENCES/DUES	757	2,500	2,500	2,500
101-750.753-880.000	COMMUNITY PROMOTION	38,641	4,000	4,000	4,000
101-750.753-882.500	DEER MANAGEMENT	26,347	15,000	15,000	15,000
101-750.753-965.100	SPECIAL ASSESSMENT		14,000	14,000	14,000
NET OF REVENUES/APPROPRIATIONS - 750.753 - PARKS AND RECREATION ADMIN.		(207,572)	(122,423)	(130,519)	(128,793)
Dept 750.754 - Recreation					
101-750.754-701.000	SALARIES	129,285	136,150	156,307	153,100
101-750.754-701.080	SALARIES - TEMPORARY	538			
101-750.754-706.000	OVERTIME	6,157	5,500	5,500	5,500
101-750.754-709.000	MERS 457 CONTRIBUTION	357	500	500	500
101-750.754-710.000	LONGEVITY	1,280	1,280	1,280	1,280
101-750.754-714.000	FICA	10,010	10,980	12,522	12,300
101-750.754-715.000	HEALTH INSURANCE	14,662	28,630	28,630	37,190
101-750.754-715.030	HSA EMPLOYER CONTRIBUTION	1,811			
101-750.754-716.000	LIFE/DISABILITY INSURANCE	592	861	906	635
101-750.754-717.000	PENSION	12,795	14,350	15,093	15,500
101-750.754-717.500	HEALTH CARE SAVINGS PLAN	2,519	2,869	3,018	3,100
101-750.754-718.000	WORKERS COMPENSATION	2,695	3,887	4,089	3,890
101-750.754-728.000	OPERATING SUPPLIES	120			
101-750.754-825.000	PROFESSIONAL CONFERENCES/DUES	1,649	2,500	2,500	2,500
101-750.754-870.000	MILEAGE		100	100	100
101-750.754-882.500	Recreation Program Expenses	17,089	15,000	14,500	15,000
101-750.754-882.501	Sporties for Shorties	2,861	3,000	3,000	3,000
101-750.754-882.506	SNELL TOWAR RECREATION CENTER	3,093	5,000	5,000	5,000
101-750.754-882.507	ADULT SPORTS	40	4,000	4,000	4,000
101-750.754-882.604	SOCCER	6,006	7,500	7,500	7,500
101-750.754-882.605	BASEBALL/SOFTBALL	7,311	15,000	15,000	15,000
101-750.754-882.606	FOOTBALL	2,518	5,800	5,800	5,800
101-750.754-882.607	RECREATION UNIFORMS	11,487	8,000	8,000	8,000
101-750.754-882.801	BASKETBALL	9,490	8,000	8,500	9,000
101-750.754-882.950	WILLIAMSTON REC EXPENDITURES	1,648	2,000	2,000	
101-750.754-955.000	MISCELLANEOUS	26,288	20,000	20,000	20,000
NET OF REVENUES/APPROPRIATIONS - 750.754 - Recreation		(272,301)	(300,907)	(323,745)	(327,895)
Dept 750.758 - Park Maintenance					
101-750.758-701.000	SALARIES	168,667	180,100	181,084	190,894
101-750.758-701.080	SALARIES - TEMPORARY	21,053	22,400	22,400	10,880
101-750.758-702.020	AFTER-HOURS RESPONSE STIPEND	16,640	400	25,440	3,000
101-750.758-706.000	OVERTIME	9,884	6,000	6,000	11,000
101-750.758-709.000	MERS 457 CONTRIBUTION	482	675	675	675
101-750.758-710.000	LONGEVITY	1,536	1,856	1,856	1,216
101-750.758-714.000	FICA	16,966	16,735	18,270	17,300
101-750.758-715.000	HEALTH INSURANCE	40,980	59,975	57,850	64,195
101-750.758-715.010	INSURANCE OPT OUT	900		2,125	900
101-750.758-715.030	HSA EMPLOYER CONTRIBUTION	5,045			
101-750.758-716.000	LIFE/DISABILITY INSURANCE	728	1,178	1,178	819
101-750.758-717.000	PENSION	33,341	39,000	39,100	38,000
101-750.758-717.500	HEALTH CARE SAVINGS PLAN	3,675	3,930	3,950	4,000
101-750.758-718.000	WORKERS COMPENSATION	3,637	5,927	5,954	5,315
101-750.758-727.000	LICENSES	6,264	5,850	5,850	4,950

GL NUMBER	DESCRIPTION	2025 ACTIVITY	2026 ORIGINAL BUDGET	2026 PROJECTED ACTIVITY	2027 RECOMMENDED BUDGET
101-750.758-728.000	OPERATING SUPPLIES	30,529	40,000	40,000	40,000
101-750.758-760.000	UNIFORMS	392	800	800	800
101-750.758-761.000	CLOTHING ALLOWANCE	2,009	1,875	1,875	1,875
101-750.758-820.000	CONTRACTUAL SERVICES	51,476	60,000	60,000	70,000
101-750.758-825.000	PROFESSIONAL CONFERENCES/DUES	212	600	600	600
101-750.758-828.000	SOLID WASTE CONTAINER SERVICES	124			
101-750.758-934.000	GROUNDS MAINTENANCE		8,000	8,000	8,000
101-750.758-942.000	EQUIPMENT RENTAL	72,782	72,782	72,782	72,782
101-750.758-979.000	MACHINERY AND EQUIPMENT	12,725	10,000	10,000	8,000
NET OF REVENUES/APPROPRIATIONS - 750.758 - Park Maintenance		(500,047)	(538,083)	(565,789)	(555,201)
Dept 750.775 - COMMUNITY ACTIVITIES					
101-750.775-880.000	COMMUNITY PROMOTION	5,800	5,800	5,800	5,800
101-750.775-880.110	COMMUNITY PROMOTION - PRIDE EVENT	378			
101-750.775-886.000	COMMUNITY BAND	1,700	1,700	1,700	1,700
101-750.775-889.000	LAKE LANSING CLEAN UP	10,000	10,000	10,000	10,000
NET OF REVENUES/APPROPRIATIONS - 750.775 - COMMUNITY ACTIVITIES		(17,878)	(17,500)	(17,500)	(17,500)
Dept 750.800 - ASSOCIATIONS AND AUTHORITIES					
101-750.800-825.020	TRI-COUNTY REGIONAL PLANNING	22,254	23,367	23,367	24,536
101-750.800-825.040	CHAMBER OF COMMERCE	450	450	471	500
101-750.800-825.060	MICHIGAN TOWNSHIPS ASSOCIATION	8,777	9,000	9,000	10,000
101-750.800-825.080	MICHIGAN MUNICIPAL LEAGUE	10,107	10,000	10,000	11,000
101-750.800-825.095	LEAP INC	15,000	15,000	15,000	15,000
NET OF REVENUES/APPROPRIATIONS - 750.800 - ASSOCIATIONS AND AUTHORITIES		(56,588)	(57,817)	(57,838)	(61,036)
Dept 750.806 - CABLE TV					
101-750.806-701.000	SALARIES	176,510	192,150	198,015	199,540
101-750.806-701.080	SALARIES - TEMPORARY	23,122	16,000	16,000	16,000
101-750.806-706.000	OVERTIME	180	2,000	2,000	1,000
101-750.806-709.000	MERS 457 CONTRIBUTION	536	750	750	750
101-750.806-710.000	LONGEVITY	320	320	400	720
101-750.806-714.000	FICA	15,325	16,146	16,601	16,900
101-750.806-715.000	HEALTH INSURANCE	15,074	29,125	29,125	18,980
101-750.806-715.010	INSURANCE OPT OUT	5,625	4,500	4,500	4,500
101-750.806-715.030	HSA EMPLOYER CONTRIBUTION	1,091			
101-750.806-716.000	LIFE/DISABILITY INSURANCE	808	1,170	1,206	825
101-750.806-717.000	PENSION	17,308	19,506	20,101	20,125
101-750.806-717.500	HEALTH CARE SAVINGS PLAN	3,461	3,905	4,024	4,100
101-750.806-718.000	WORKERS COMPENSATION	593	908	934	880
101-750.806-728.000	OPERATING SUPPLIES	495	500	1,000	750
101-750.806-750.000	PUBLICATIONS	17,801	20,000	20,000	21,000
101-750.806-820.000	CONTRACTUAL SERVICES	24,561	72,652	72,652	65,225
101-750.806-821.000	PROFESSIONAL SERVICES			48,731	11,600
101-750.806-825.000	PROFESSIONAL CONFERENCES/DUES	6,657	13,000	13,000	11,135
101-750.806-870.000	MILEAGE		500		500
101-750.806-880.000	COMMUNITY PROMOTION	4,236	6,000	6,000	6,000
101-750.806-880.070	PANCAKE BREAKFAST	2,595			
101-750.806-936.000	EQUIPMENT MAINTENANCE		500		500
101-750.806-980.000	OFFICE EQUIPMENT & FURNITURE	40	500	500	500
NET OF REVENUES/APPROPRIATIONS - 750.806 - CABLE TV		(316,338)	(400,132)	(455,539)	(401,530)
Dept 900.901 - CAPITAL OUTLAY					
101-900.901-821.000	PROFESSIONAL SERVICES	8,091			

GL NUMBER	DESCRIPTION	2025 ACTIVITY	2026 ORIGINAL BUDGET	2026 PROJECTED ACTIVITY	2027 RECOMMENDED BUDGET
101-900.901-980.015	New Computer Workstations		12,000	12,000	12,600
101-900.901-980.020	HARDWARE	43,123	84,700	75,000	89,250
101-900.901-980.030	Computer Upgrades	1,159	15,000	15,000	5,000
101-900.901-980.050	Server Upgrades		16,400	4,000	15,000
101-900.901-980.060	Accounting System				130,000
101-900.901-980.070	Mobile Data Units		20,000	18,000	16,000
101-900.901-980.080	PHONE SYSTEMS		7,000	7,000	7,000
NET OF REVENUES/APPROPRIATIONS - 900.901 - CAPITAL OUTLAY		(52,373)	(155,100)	(131,000)	(274,850)
Dept 965.966 - OPERATING TRANSFERS OUT					
101-965.966-995.000	TRANSFERS OUT			982	
101-965.966-995.009	TRANSFER OUT TO MP FOR POLICE & FIRE	127,000	127,000	127,000	127,000
NET OF REVENUES/APPROPRIATIONS - 965.966 - OPERATING TRANSFERS OUT		(127,000)	(127,000)	(127,982)	(127,000)
ESTIMATED REVENUES - FUND 101		31,541,165	29,602,508	30,218,582	30,221,758
APPROPRIATIONS - FUND 101		27,983,490	29,934,280	30,834,443	31,110,777
NET OF REVENUES/APPROPRIATIONS - FUND 101		3,557,675	(331,772)	(615,861)	(889,019)
BEGINNING FUND BALANCE		12,810,399	16,368,077	16,368,077	15,752,216
FUND BALANCE ADJUSTMENTS		(2)			
ENDING FUND BALANCE		16,368,072	16,036,305	15,752,216	14,863,197

GL NUMBER	DESCRIPTION	2025 ACTIVITY	2026 ORIGINAL BUDGET	2026 PROJECTED ACTIVITY	2027 RECOMMENDED BUDGET
Fund 103 - PENSION STABILIZATION FUND					
Dept 000.000					
103-000.000-665.000	INTEREST	96,878	50,000	55,000	50,000
103-000.000-717.000	PENSION			537,000	
NET OF REVENUES/APPROPRIATIONS - 000.000 -		96,878	50,000	(482,000)	50,000
ESTIMATED REVENUES - FUND 103		96,878	50,000	55,000	50,000
APPROPRIATIONS - FUND 103				537,000	
NET OF REVENUES/APPROPRIATIONS - FUND 103		96,878	50,000	(482,000)	50,000
BEGINNING FUND BALANCE		2,212,023	2,308,903	2,308,903	1,826,903
FUND BALANCE ADJUSTMENTS		2			
ENDING FUND BALANCE		2,308,903	2,358,903	1,826,903	1,876,903

GL NUMBER	DESCRIPTION	2025 ACTIVITY	2026 ORIGINAL BUDGET	2026 PROJECTED ACTIVITY	2027 RECOMMENDED BUDGET
Fund 204 - LOCAL ROADS					
Dept 000.000					
204-000.000-402.000	CURRENT PROPERTY TAXES	1,353	1,360	1,010	1,010
204-000.000-581.000	OTHER INTRGOVTL REVENUE		335,000	906,088	1,049,062
204-000.000-665.000	INTEREST	457,788	200,000	328,000	275,000
204-000.000-676.000	REIMBURSEMENTS	4,727		4,500	4,500
204-000.000-699.000	OPERATING TRANSFER IN	280,000			
204-000.000-821.000	PROFESSIONAL SERVICES	461,305	650,000	650,000	375,000
204-000.000-974.000	CONSTRUCTION/IMPROVEMENTS	4,624,265	5,750,000	5,750,000	4,887,000
NET OF REVENUES/APPROPRIATIONS - 000.000 -		(4,341,702)	(5,863,640)	(5,160,402)	(3,932,428)
ESTIMATED REVENUES - FUND 204		743,868	536,360	1,239,598	1,329,572
APPROPRIATIONS - FUND 204		5,085,570	6,400,000	6,400,000	5,262,000
NET OF REVENUES/APPROPRIATIONS - FUND 204		(4,341,702)	(5,863,640)	(5,160,402)	(3,932,428)
BEGINNING FUND BALANCE		14,723,401	10,381,699	10,381,699	5,221,297
ENDING FUND BALANCE		10,381,699	4,518,059	5,221,297	1,288,869

GL NUMBER	DESCRIPTION	2025 ACTIVITY	2026 ORIGINAL BUDGET	2026 PROJECTED ACTIVITY	2027 RECOMMENDED BUDGET
Fund 208 - PARK MILLAGE					
Dept 000.000					
208-000.000-405.030	PARK MILLAGE	1,467,979	1,523,366	1,528,175	1,564,285
208-000.000-412.000	DELINQUENT PROPERTY TAXES	875	500	509	500
208-000.000-569.000	STATE GRANTS - OTHER	2,107		4,777	2,000
208-000.000-573.000	LOCAL COMMUNITY STABILIZATION SHARE	8,029	6,500	5,801	5,000
208-000.000-665.000	INTEREST	101,018	60,000	60,000	60,000
208-000.000-667.000	RENTALS	20,894	15,000	15,000	19,000
208-000.000-667.020	HARRIS CENTER	56,215	55,000	55,000	55,000
208-000.000-667.060	DOG PARKS	6,947	8,000	8,000	5,000
208-000.000-674.500	LOCAL GRANTS		349,600	10,000	349,600
208-000.000-675.000	MISCELLANEOUS	788			
208-000.000-699.000	OPERATING TRANSFER IN				20,000
NET OF REVENUES/APPROPRIATIONS - 000.000 -		1,664,852	2,017,966	1,687,262	2,080,385
Dept 750.753 - PARKS AND RECREATION ADMIN.					
208-750.753-701.000	SALARIES	97,061	121,933	128,286	128,755
208-750.753-701.080	SALARIES - TEMPORARY	5,253	19,490	30,490	35,360
208-750.753-706.000	OVERTIME	494	400	400	1,000
208-750.753-709.000	MERS 457 CONTRIBUTION	125	212	212	213
208-750.753-710.000	LONGEVITY	64	64	64	80
208-750.753-714.000	FICA	7,943	10,871	12,056	12,655
208-750.753-715.000	HEALTH INSURANCE	13,412	16,147	16,147	7,100
208-750.753-715.010	INSURANCE OPT OUT	2,250	2,700	2,700	4,950
208-750.753-715.030	HSA EMPLOYER CONTRIBUTION	759			
208-750.753-716.000	LIFE/DISABILITY INSURANCE	461	736	736	530
208-750.753-717.000	PENSION	8,314	10,671	10,878	10,880
208-750.753-717.500	HEALTH CARE SAVINGS PLAN	1,941	2,455	2,497	2,585
208-750.753-718.000	WORKERS COMPENSATION	1,704	3,752	3,809	3,425
208-750.753-728.000	OPERATING SUPPLIES		1,200	1,200	1,200
208-750.753-807.000	AUDIT	3,000	3,000	3,000	3,000
208-750.753-821.000	PROFESSIONAL SERVICES		50,000	10,000	40,000
208-750.753-825.000	PROFESSIONAL CONFERENCES/DUES	295	1,700	1,700	1,700
208-750.753-870.000	MILEAGE	239	300	300	300
208-750.753-880.000	COMMUNITY PROMOTION	1,098	7,000	7,000	6,700
208-750.753-965.000	Property Taxes	247	1,000	1,000	500
208-750.753-965.100	SPECIAL ASSESSMENT		8,000	8,000	
NET OF REVENUES/APPROPRIATIONS - 750.753 - PARKS AND RECREATION ADMIN.		(144,660)	(261,631)	(240,475)	(260,933)
Dept 750.756 - Harris Nature Center					
208-750.756-701.000	SALARIES	94,558	99,100	125,394	113,250
208-750.756-701.080	SALARIES - TEMPORARY	36,628	40,000	40,000	44,450
208-750.756-706.000	OVERTIME	4,969	4,500	5,000	5,650
208-750.756-709.000	MERS 457 CONTRIBUTION	250	350	350	350
208-750.756-710.000	LONGEVITY	832	832	992	832
208-750.756-714.000	FICA	10,567	11,070	13,095	12,600
208-750.756-715.000	HEALTH INSURANCE	21,416	26,500	26,500	22,625
208-750.756-715.010	INSURANCE OPT OUT	1,800	1,800	1,800	1,800
208-750.756-715.030	HSA EMPLOYER CONTRIBUTION	1,648			
208-750.756-716.000	LIFE/DISABILITY INSURANCE	413	630	686	470
208-750.756-717.000	PENSION	9,456	10,500	11,421	11,450
208-750.756-717.500	HEALTH CARE SAVINGS PLAN	1,891	2,095	2,280	2,300
208-750.756-718.000	WORKERS COMPENSATION	1,868	3,950	4,200	3,980

GL NUMBER	DESCRIPTION	2025 ACTIVITY	2026 ORIGINAL BUDGET	2026 PROJECTED ACTIVITY	2027 RECOMMENDED BUDGET
208-750.756-728.000	OPERATING SUPPLIES	15,336	18,000	18,000	18,000
208-750.756-820.000	CONTRACTUAL SERVICES	13,929	15,000	15,000	20,000
208-750.756-825.000	PROFESSIONAL CONFERENCES/DUES	2,879	3,000	3,000	3,000
208-750.756-870.000	MILEAGE		500	500	500
208-750.756-920.000	UTILITIES-ELECTRIC/GAS/WATER	10,290	12,000	12,000	12,000
208-750.756-974.000	CONSTRUCTION/IMPROVEMENTS		10,000	8,900	20,000
NET OF REVENUES/APPROPRIATIONS - 750.756 - Harris Nature Center		(228,730)	(259,827)	(289,118)	(293,257)
Dept 750.758 - Park Maintenance					
208-750.758-701.000	SALARIES	189,141	199,000	199,985	212,700
208-750.758-701.080	SALARIES - TEMPORARY	5,457	10,880	10,880	10,880
208-750.758-706.000	OVERTIME	2,538	6,000	6,000	6,000
208-750.758-709.000	MERS 457 CONTRIBUTION	571	800	800	800
208-750.758-710.000	LONGEVITY	896	1,216	1,216	1,856
208-750.758-714.000	FICA	15,564	17,450	17,525	18,550
208-750.758-715.000	HEALTH INSURANCE	60,659	77,600	77,600	86,275
208-750.758-715.010	INSURANCE OPT OUT	900	900	900	900
208-750.758-715.030	HSA EMPLOYER CONTRIBUTION	4,947			
208-750.758-716.000	LIFE/DISABILITY INSURANCE	828	1,310	1,310	926
208-750.758-717.000	PENSION	9,909	11,751	11,850	12,650
208-750.758-717.500	HEALTH CARE SAVINGS PLAN	3,783	4,350	4,370	4,525
208-750.758-718.000	WORKERS COMPENSATION	3,660	6,180	6,207	5,938
208-750.758-727.000	LICENSES	8,357	8,100	8,100	8,100
208-750.758-728.000	OPERATING SUPPLIES	25,444	50,000	50,000	40,000
208-750.758-761.000	CLOTHING ALLOWANCE	2,411	2,250	2,250	2,250
208-750.758-819.000	TRAINING	1,377	1,000	1,000	1,000
208-750.758-820.000	CONTRACTUAL SERVICES	81,172	62,000	62,000	55,000
208-750.758-825.000	PROFESSIONAL CONFERENCES/DUES	200	600	600	600
208-750.758-827.000	RADIO MAINTENANCE	3,604	4,000	4,000	4,000
208-750.758-920.000	UTILITIES-ELECTRIC/GAS/WATER	16,026	8,500	8,500	8,500
208-750.758-934.000	GROUNDS MAINTENANCE	75	10,000	10,000	8,000
208-750.758-950.000	Vehicle Charges	90,962	90,962	90,962	90,962
208-750.758-956.095	DOG PARK EXPENSE	1,080	4,000	4,000	13,000
208-750.758-979.000	MACHINERY AND EQUIPMENT	11,033	12,000	12,000	8,000
NET OF REVENUES/APPROPRIATIONS - 750.758 - Park Maintenance		(540,594)	(590,849)	(592,055)	(601,412)
Dept 750.759 - Park Development					
208-750.759-971.000	LAND ACQUISTION			325,000	
208-750.759-974.000	CONSTRUCTION/IMPROVEMENTS	6,500	809,600	400,000	1,134,600
NET OF REVENUES/APPROPRIATIONS - 750.759 - Park Development		(6,500)	(809,600)	(725,000)	(1,134,600)
ESTIMATED REVENUES - FUND 208		1,664,852	2,017,966	1,687,262	2,080,385
APPROPRIATIONS - FUND 208		920,484	1,921,907	1,846,648	2,290,202
NET OF REVENUES/APPROPRIATIONS - FUND 208		744,368	96,059	(159,386)	(209,817)
BEGINNING FUND BALANCE		1,380,012	2,124,383	2,124,383	1,964,997
ENDING FUND BALANCE		2,124,380	2,220,442	1,964,997	1,755,180

GL NUMBER	DESCRIPTION	2025 ACTIVITY	2026 ORIGINAL BUDGET	2026 PROJECTED ACTIVITY	2027 RECOMMENDED BUDGET
Fund 211 - PARK RESTRICTED/DESIGNATED					
Dept 000.000					
211-000.000-581.000	GRANT REVENUE - LOCAL	78,000	50,000		
211-000.000-647.050	SPONSOR REVENUE	92,634	70,000	60,448	50,000
211-000.000-665.000	INTEREST	13,743	3,000	8,000	5,000
211-000.000-667.030	FARM MARKET	33,913	20,000	35,000	30,000
211-000.000-667.035	MARKET VENDOR REV	72,558	50,000	65,000	65,000
211-000.000-674.100	DONATIONS-HNC	801	1,000	1,000	1,000
211-000.000-674.101	DONATIONS - NATIVE PLANT SALE	10,373	9,000	9,000	9,000
211-000.000-674.150	DONATIONS	4,804			
211-000.000-674.200	DONATIONS - COMPOST	600	1,500		
211-000.000-674.220	DONATIONS - NANCY MOORE PARK	3,550			
211-000.000-701.010	SALARY - FARM MARKET	21,659	22,250	22,250	23,000
211-000.000-714.000	FICA	1,657	1,702	1,702	1,754
211-000.000-718.000	WORKERS COMPENSATION	80	120	120	108
211-000.000-728.011	OPERATING SUPPLIES - CELEBRATE MERIDIAN	32,987	50,000	58,000	60,000
211-000.000-728.012	OPERATING SUPPLIES - SUMMER CONCERT	12,950	10,000	17,000	10,000
211-000.000-728.013	OPERATING SUPPILES - PRIDE EVENT	2,451	5,000	3,263	5,000
211-000.000-728.014	OPERATING SUPPLES - JUNETEENTH EVENT	5,200	5,000	2,900	5,000
211-000.000-728.501	OPERATING SUPPLIES - NATIVE PLANT SALE	6,387	6,000	6,000	9,000
211-000.000-956.080	FARM MARKET	21,295	25,000	25,000	25,000
211-000.000-956.081	FOOD ASSISTANCE REIMBURSEMENTS	41,021	25,000	25,000	25,000
211-000.000-975.000	PARK DEVELOPMENT	4,720	15,000	15,000	
211-000.000-975.090	River Clean-up Expenditures	49,495	50,000	50,000	25,000
211-000.000-995.000	TRANSFERS OUT				20,000
NET OF REVENUES/APPROPRIATIONS - 000.000 -		111,074	(10,572)	(47,787)	(48,862)
ESTIMATED REVENUES - FUND 211		310,976	204,500	178,448	160,000
APPROPRIATIONS - FUND 211		199,902	215,072	226,235	208,862
NET OF REVENUES/APPROPRIATIONS - FUND 211		111,074	(10,572)	(47,787)	(48,862)
BEGINNING FUND BALANCE		302,001	413,076	413,076	365,289
ENDING FUND BALANCE		413,075	402,504	365,289	316,427

GL NUMBER	DESCRIPTION	2025 ACTIVITY	2026 ORIGINAL BUDGET	2026 PROJECTED ACTIVITY	2027 RECOMMENDED BUDGET
Fund 214 - FIRE RESTRICTED/DESIGNATED					
Dept 000.000					
214-000.000-665.000	INTEREST	130	30	50	50
214-000.000-674.020	DONATIONS - RESTRICTED FIRE	200			
214-000.000-674.499	HEART SAFE AED PROGRAM	4,563	5,000		
214-000.000-728.008	HEART SAFE AED PROGRAM	4,563	5,000		
NET OF REVENUES/APPROPRIATIONS - 000.000 -		330	30	50	50
ESTIMATED REVENUES - FUND 214		4,893	5,030	50	50
APPROPRIATIONS - FUND 214		4,563	5,000		
NET OF REVENUES/APPROPRIATIONS - FUND 214		330	30	50	50
BEGINNING FUND BALANCE		3,081	3,411	3,411	3,461
ENDING FUND BALANCE		3,411	3,441	3,461	3,511

GL NUMBER	DESCRIPTION	2025 ACTIVITY	2026 ORIGINAL BUDGET	2026 PROJECTED ACTIVITY	2027 RECOMMENDED BUDGET
Fund 216 - PEDESTRIAN BIKEPATH MILLAGE					
Dept 000.000					
216-000.000-403.000	BIKE PATH COLLECTIONS	736,560	763,785	766,640	784,187
216-000.000-412.000	DELINQUENT PROPERTY TAXES	439	350	350	350
216-000.000-569.000	STATE GRANTS - OTHER	1,056		2,395	473,155
216-000.000-573.000	LOCAL COMMUNITY STABILIZATION SHARE	4,026	4,000	4,000	4,000
216-000.000-581.000	OTHER INTRGOVTL REVENUE	284,166	2,000,000	618,142	600,000
216-000.000-629.000	PYMENT IN LIEU OF CONSTRUCTION	700			
216-000.000-665.000	INTEREST	125,724	75,000	114,000	115,000
216-000.000-676.000	REIMBURSEMENTS	(705)	7,500	8,017	5,000
NET OF REVENUES/APPROPRIATIONS - 000.000 -		1,151,966	2,850,635	1,513,544	1,981,692
Dept 440.450 - PEDESTRIAN BIKEPATH					
216-440.450-701.000	SALARIES	52,870	58,453	59,201	136,415
216-440.450-701.080	SALARIES - TEMPORARY	20,932	21,120	21,120	21,760
216-440.450-702.020	AFTER-HOURS RESPONSE STIPEND	174	80	930	320
216-440.450-706.000	OVERTIME	3,568	2,000	2,000	2,000
216-440.450-709.000	MERS 457 CONTRIBUTION	116	175	175	425
216-440.450-710.000	LONGEVITY	832	832	832	368
216-440.450-714.000	FICA	6,154	6,450	6,572	12,420
216-440.450-715.000	HEALTH INSURANCE	9,503	11,336	11,336	37,230
216-440.450-715.010	INSURANCE OPT OUT	675	675	675	675
216-440.450-715.030	HSA EMPLOYER CONTRIBUTION	608			
216-440.450-716.000	LIFE/DISABILITY INSURANCE	248	380	380	577
216-440.450-717.000	PENSION	11,825	11,336	11,410	8,219
216-440.450-717.500	HEALTH CARE SAVINGS PLAN	1,058	1,265	1,280	2,812
216-440.450-718.000	WORKERS COMPENSATION	1,492	2,186	2,206	3,985
216-440.450-727.000	LICENSES	5,231	5,200	5,200	2,250
216-440.450-728.000	OPERATING SUPPLIES	2,969	3,000	3,000	3,000
216-440.450-761.000	CLOTHING ALLOWANCE	402	375	375	1,125
216-440.450-807.000	AUDIT	3,500	3,000	3,000	3,000
216-440.450-820.000	CONTRACTUAL SERVICES	69,293	60,000	50,000	60,000
216-440.450-821.000	PROFESSIONAL SERVICES			7,502	20,000
216-440.450-950.000	Vehicle Charges	77,047	77,047	77,047	77,047
216-440.450-957.000	ADMINISTRATIVE	99,175	102,151	102,151	103,387
216-440.450-974.000	CONSTRUCTION/IMPROVEMENTS	763,350	2,545,000	1,000,000	1,695,000
NET OF REVENUES/APPROPRIATIONS - 440.450 - PEDESTRIAN BIKEPATH		(1,131,022)	(2,912,061)	(1,366,392)	(2,192,015)
ESTIMATED REVENUES - FUND 216		1,151,966	2,850,635	1,513,544	1,981,692
APPROPRIATIONS - FUND 216		1,131,022	2,912,061	1,366,392	2,192,015
NET OF REVENUES/APPROPRIATIONS - FUND 216		20,944	(61,426)	147,152	(210,323)
BEGINNING FUND BALANCE		2,667,967	2,688,913	2,688,913	2,836,065
ENDING FUND BALANCE		2,688,911	2,627,487	2,836,065	2,625,742

GL NUMBER	DESCRIPTION	2025 ACTIVITY	2026 ORIGINAL BUDGET	2026 PROJECTED ACTIVITY	2027 RECOMMENDED BUDGET
Fund 217 - LAND PRESERVATION MILLAGE					
Dept 000.000					
217-000.000-408.000	Land Preservation Millage	224,933	230,537	230,537	236,699
217-000.000-412.000	DELINQUENT PROPERTY TAXES	132	100	100	100
217-000.000-569.000	STATE GRANTS - OTHER	319			
217-000.000-573.000	LOCAL COMMUNITY STABILIZATION SHARE	1,216	1,000	1,000	1,000
217-000.000-665.000	INTEREST	196,978	100,000	125,000	75,000
217-000.000-669.000	Unrealized invest gain/loss	7,723			
217-000.000-701.000	SALARIES	94,453	79,351	22,000	20,867
217-000.000-701.080	SALARIES - TEMPORARY	16,244	55,552		
217-000.000-706.000	OVERTIME	594	1,000	250	
217-000.000-709.000	MERS 457 CONTRIBUTION	152	265	6,625	63
217-000.000-710.000	LONGEVITY	320	320	84	64
217-000.000-714.000	FICA	8,371	10,450	2,776	1,606
217-000.000-715.000	HEALTH INSURANCE	12,012	16,545	4,137	4,475
217-000.000-715.010	INSURANCE OPT OUT	225	1,125	282	225
217-000.000-715.030	HSA EMPLOYER CONTRIBUTION	1,056			
217-000.000-716.000	LIFE/DISABILITY INSURANCE	219	486	135	87
217-000.000-717.000	PENSION	4,856	8,095	2,237	2,100
217-000.000-717.500	HEALTH CARE SAVINGS PLAN	971	1,619	448	420
217-000.000-718.000	WORKERS COMPENSATION	1,075	3,699	850	530
217-000.000-728.000	OPERATING SUPPLIES	11,117	45,000		
217-000.000-807.000	AUDIT	3,158	3,000		
217-000.000-808.000	LEGAL FEES	2,855	2,500	2,500	
217-000.000-821.000	PROFESSIONAL SERVICES	37,244	66,000		
217-000.000-825.000	PROFESSIONAL CONFERENCES/DUES	695	1,000		
217-000.000-870.000	MILEAGE		500		
217-000.000-934.000	GROUNDS MAINTENANCE	75	500		
217-000.000-965.000	Property Taxes	896	800		
217-000.000-965.100	SPECIAL ASSESSMENT		1,400		
217-000.000-971.000	LAND ACQUISTION			18	
217-000.000-995.000	TRANSFERS OUT				59,175
217-000.000-995.900	Equity Transfer Out			1,852,826	
NET OF REVENUES/APPROPRIATIONS - 000.000 -		234,713	32,430	(1,538,531)	223,187
ESTIMATED REVENUES - FUND 217		431,301	331,637	356,637	312,799
APPROPRIATIONS - FUND 217		196,588	299,207	1,895,168	89,612
NET OF REVENUES/APPROPRIATIONS - FUND 217		234,713	32,430	(1,538,531)	223,187
BEGINNING FUND BALANCE		4,466,522	4,701,237	4,701,237	3,162,706
ENDING FUND BALANCE		4,701,235	4,733,667	3,162,706	3,385,893

GL NUMBER	DESCRIPTION	2025 ACTIVITY	2026 ORIGINAL BUDGET	2026 PROJECTED ACTIVITY	2027 RECOMMENDED BUDGET
Fund 218 - LAND PRESERVATION RESERVE FUND					
Dept 000.000					
218-000.000-665.000	INTEREST	109,925	65,000	75,000	75,000
218-000.000-669.000	Unrealized invest gain/loss	68,527			
218-000.000-699.000	OPERATING TRANSFER IN			1,852,826	59,175
218-000.000-701.000	SALARIES			65,925	67,915
218-000.000-701.080	SALARIES - TEMPORARY			55,552	70,720
218-000.000-706.000	OVERTIME			750	1,000
218-000.000-709.000	MERS 457 CONTRIBUTION			200	200
218-000.000-710.000	LONGEVITY			252	256
218-000.000-714.000	FICA			8,330	11,450
218-000.000-715.000	HEALTH INSURANCE			12,425	13,500
218-000.000-715.010	INSURANCE OPT OUT			850	900
218-000.000-716.000	LIFE/DISABILITY INSURANCE			425	281
218-000.000-717.000	PENSION			6,715	6,840
218-000.000-717.500	HEALTH CARE SAVINGS PLAN			1,350	1,370
218-000.000-718.000	WORKERS COMPENSATION			2,550	7,250
218-000.000-728.000	OPERATING SUPPLIES			45,000	26,700
218-000.000-821.000	PROFESSIONAL SERVICES			66,000	82,300
218-000.000-825.000	PROFESSIONAL CONFERENCES/DUES			305	1,000
218-000.000-870.000	MILEAGE			272	
218-000.000-920.000	UTILITIES-ELECTRIC/GAS/WATER	352	400	400	400
218-000.000-934.000	GROUNDS MAINTENANCE			176	
218-000.000-965.100	SPECIAL ASSESSMENT			2,000	2,000
NET OF REVENUES/APPROPRIATIONS - 000.000 -		178,100	64,600	1,658,349	(159,907)
ESTIMATED REVENUES - FUND 218		178,452	65,000	1,927,826	134,175
APPROPRIATIONS - FUND 218		352	400	269,477	294,082
NET OF REVENUES/APPROPRIATIONS - FUND 218		178,100	64,600	1,658,349	(159,907)
BEGINNING FUND BALANCE		3,402,646	3,580,747	3,580,747	5,239,096
ENDING FUND BALANCE		3,580,746	3,645,347	5,239,096	5,079,189

GL NUMBER	DESCRIPTION	2025 ACTIVITY	2026 ORIGINAL BUDGET	2026 PROJECTED ACTIVITY	2027 RECOMMENDED BUDGET
Fund 223 - SENIOR CENTER MILLAGE					
Dept 000.000					
223-000.000-409.000	Community Services Millage	184,736	191,600	192,260	196,672
223-000.000-412.000	DELINQUENT PROPERTY TAXES	110	100	100	100
223-000.000-569.000	STATE GRANTS - OTHER	265		601	300
223-000.000-573.000	LOCAL COMMUNITY STABILIZATION SHARE	1,011	1,000	1,000	1,000
223-000.000-665.000	INTEREST	29,267	15,000	20,000	15,000
223-000.000-728.000	OPERATING SUPPLIES	4,354	15,000	15,000	15,000
223-000.000-820.000	CONTRACTUAL SERVICES	116,563	145,000	145,000	150,000
NET OF REVENUES/APPROPRIATIONS - 000.000 -		94,472	47,700	53,961	48,072
ESTIMATED REVENUES - FUND 223		215,389	207,700	213,961	213,072
APPROPRIATIONS - FUND 223		120,917	160,000	160,000	165,000
NET OF REVENUES/APPROPRIATIONS - FUND 223		94,472	47,700	53,961	48,072
BEGINNING FUND BALANCE		545,688	640,159	640,159	694,120
ENDING FUND BALANCE		640,160	687,859	694,120	742,192

GL NUMBER	DESCRIPTION	2025 ACTIVITY	2026 ORIGINAL BUDGET	2026 PROJECTED ACTIVITY	2027 RECOMMENDED BUDGET
Fund 230 - CABLE TV					
Dept 000.000					
230-000.000-477.500	CABLE PEG FEES	114,105	86,800	86,800	76,384
230-000.000-665.000	INTEREST	6,706	4,000	4,000	4,000
NET OF REVENUES/APPROPRIATIONS - 000.000 -		120,811	90,800	90,800	80,384
Dept 750.806 - CABLE TV					
230-750.806-980.010	VIDEO PRODUCTION EQUIPMENT	399	90,000	101,046	20,000
NET OF REVENUES/APPROPRIATIONS - 750.806 - CABLE TV		(399)	(90,000)	(101,046)	(20,000)
ESTIMATED REVENUES - FUND 230		120,811	90,800	90,800	80,384
APPROPRIATIONS - FUND 230		399	90,000	101,046	20,000
NET OF REVENUES/APPROPRIATIONS - FUND 230		120,412	800	(10,246)	60,384
BEGINNING FUND BALANCE		114,483	234,896	234,896	224,650
ENDING FUND BALANCE		234,895	235,696	224,650	285,034

GL NUMBER	DESCRIPTION	2025 ACTIVITY	2026 ORIGINAL BUDGET	2026 PROJECTED ACTIVITY	2027 RECOMMENDED BUDGET
Fund 232 - POLICE RESTRICTED/DESIGNATED					
Dept 000.000					
232-000.000-502.000	GRANT REVENUE - FEDERAL	365	4,000	4,000	4,000
232-000.000-665.000	INTEREST	1,875	1,000	2,000	2,000
232-000.000-674.040	DONATIONS - POLICE DESIGNATED	17,449	1,000	1,000	1,000
232-000.000-674.050	POLICE TRAINING PA 302	13,801	7,000	7,925	7,000
232-000.000-674.055	MCOLES CPE	33,000	40,000	36,000	41,000
232-000.000-728.000	OPERATING SUPPLIES	517			
232-000.000-728.083	OPERATING SUPPLIES - POLICE RESTRICTED	991			
232-000.000-760.000	UNIFORMS	9,407	4,000	4,000	4,000
232-000.000-956.040	POLICE TRAINING FUND PA 302	4,888	7,000	7,000	7,000
232-000.000-956.045	MCOLES CPE	23,247	40,000	36,000	41,000
232-000.000-956.090	POLICE DESIGNATED FUND	1,354	1,000	1,000	1,000
232-000.000-995.000	TRANSFERS OUT			15,000	
NET OF REVENUES/APPROPRIATIONS - 000.000 -		26,086	1,000	(12,075)	2,000
ESTIMATED REVENUES - FUND 232		66,490	53,000	50,925	55,000
APPROPRIATIONS - FUND 232		40,404	52,000	63,000	53,000
NET OF REVENUES/APPROPRIATIONS - FUND 232		26,086	1,000	(12,075)	2,000
BEGINNING FUND BALANCE		41,288	67,374	67,374	55,299
ENDING FUND BALANCE		67,374	68,374	55,299	57,299

GL NUMBER	DESCRIPTION	2025 ACTIVITY	2026 ORIGINAL BUDGET	2026 PROJECTED ACTIVITY	2027 RECOMMENDED BUDGET
Fund 242 - LOCAL BROWNFIELD REVOLVING FUND					
Dept 000.000					
242-000.000-699.243	TRANSFER IN FROM BRA FUND	34,862	42,860	42,860	55,461
NET OF REVENUES/APPROPRIATIONS - 000.000 -		34,862	42,860	42,860	55,461
ESTIMATED REVENUES - FUND 242		34,862	42,860	42,860	55,461
APPROPRIATIONS - FUND 242					
NET OF REVENUES/APPROPRIATIONS - FUND 242		34,862	42,860	42,860	55,461
BEGINNING FUND BALANCE		52,966	87,828	87,828	130,688
ENDING FUND BALANCE		87,828	130,688	130,688	186,149

GL NUMBER	DESCRIPTION	2025 ACTIVITY	2026 ORIGINAL BUDGET	2026 PROJECTED ACTIVITY	2027 RECOMMENDED BUDGET
Fund 243 - BROWNFIELD REDEVELOPMENT AUTHORITY FUND					
Dept 000.000					
243-000.000-402.000	CURRENT PROPERTY TAXES	953,488	1,087,149	874,909	532,092
243-000.000-676.000	REIMBURSEMENTS	12,000			
NET OF REVENUES/APPROPRIATIONS - 000.000 -		965,488	1,087,149	874,909	532,092
Dept 700.707 - BROWNFIELD REDEVELOPMENT					
243-700.707-703.000	ADMINISTRATION COSTS			38,846	40,011
243-700.707-801.000	DEVELOPER REIMBURSEMENT	669,157	978,432	834,209	478,882
243-700.707-820.000	CONTRACTUAL SERVICES	22,502	20,000	20,000	
NET OF REVENUES/APPROPRIATIONS - 700.707 - BROWNFIELD REDEVELOPMENT		(691,659)	(998,432)	(893,055)	(518,893)
Dept 965.966 - OPERATING TRANSFERS OUT					
243-965.966-995.242	TRANSFER OUT TO LBRF	34,862	42,860	42,860	55,461
NET OF REVENUES/APPROPRIATIONS - 965.966 - OPERATING TRANSFERS OUT		(34,862)	(42,860)	(42,860)	(55,461)
ESTIMATED REVENUES - FUND 243		965,488	1,087,149	874,909	532,092
APPROPRIATIONS - FUND 243		726,521	1,041,292	935,915	574,354
NET OF REVENUES/APPROPRIATIONS - FUND 243		238,967	45,857	(61,006)	(42,262)
BEGINNING FUND BALANCE		86,376	325,343	325,343	264,337
ENDING FUND BALANCE		325,343	371,200	264,337	222,075

GL NUMBER	DESCRIPTION	2025 ACTIVITY	2026 ORIGINAL BUDGET	2026 PROJECTED ACTIVITY	2027 RECOMMENDED BUDGET
Fund 244 - ECONOMIC DEVELOPMENT FUND					
Dept 000.000					
244-000.000-647.060	SPONSOR REVENUE	500			
244-000.000-665.000	INTEREST	906	1,100	1,100	1,100
244-000.000-698.000	BOND ISSUE COSTS	10,000	10,000	10,000	10,000
244-000.000-821.000	PROFESSIONAL SERVICES			25,000	
244-000.000-880.000	COMMUNITY PROMOTION	4,500	26,000	4,000	5,000
NET OF REVENUES/APPROPRIATIONS - 000.000 -		6,906	(14,900)	(17,900)	6,100
ESTIMATED REVENUES - FUND 244		11,406	11,100	11,100	11,100
APPROPRIATIONS - FUND 244		4,500	26,000	29,000	5,000
NET OF REVENUES/APPROPRIATIONS - FUND 244		6,906	(14,900)	(17,900)	6,100
BEGINNING FUND BALANCE		64,053	70,959	70,959	53,059
ENDING FUND BALANCE		70,959	56,059	53,059	59,159

GL NUMBER	DESCRIPTION	2025 ACTIVITY	2026 ORIGINAL BUDGET	2026 PROJECTED ACTIVITY	2027 RECOMMENDED BUDGET
Fund 248 - DOWNTOWN DEVELOPMENT AUTHORITY					
Dept 000.000					
248-000.000-402.000	CURRENT PROPERTY TAXES	101,035	61,761	101,457	101,457
248-000.000-540.100	STATE GRANT REVENUE		45,000		25,000
248-000.000-665.000	INTEREST	7,601	5,000	5,000	3,500
248-000.000-701.000	SALARIES			38,846	40,011
248-000.000-728.000	OPERATING SUPPLIES	417	3,000	3,000	3,000
248-000.000-820.000	CONTRACTUAL SERVICES		5,000	50,000	50,000
248-000.000-825.000	PROFESSIONAL CONFERENCES/DUES		125	125	125
248-000.000-922.000	UTILITIES-STREET LIGHTS	1,540	1,800	1,800	1,800
248-000.000-974.000	CONSTRUCTION/IMPROVEMENTS		7,500	7,500	7,500
248-000.000-976.600	GRANT EXPENDITURES - MATCH ON MAIN		25,000		25,000
NET OF REVENUES/APPROPRIATIONS - 000.000 -		106,679	69,336	5,186	2,521
ESTIMATED REVENUES - FUND 248		108,636	111,761	106,457	129,957
APPROPRIATIONS - FUND 248		1,957	42,425	101,271	127,436
NET OF REVENUES/APPROPRIATIONS - FUND 248		106,679	69,336	5,186	2,521
BEGINNING FUND BALANCE		205,266	311,945	311,945	317,131
ENDING FUND BALANCE		311,945	381,281	317,131	319,652

GL NUMBER	DESCRIPTION	2025 ACTIVITY	2026 ORIGINAL BUDGET	2026 PROJECTED ACTIVITY	2027 RECOMMENDED BUDGET
Fund 252 - CORRIDOR IMPROVEMENT AUTHORITY					
Dept 000.000					
252-000.000-402.000	CURRENT PROPERTY TAXES	87,020	55,125	102,353	100,000
252-000.000-728.000	OPERATING SUPPLIES			240	500
252-000.000-820.000	CONTRACTUAL SERVICES		20,000	21,600	20,000
NET OF REVENUES/APPROPRIATIONS - 000.000 -		87,020	35,125	80,513	79,500
ESTIMATED REVENUES - FUND 252		87,020	55,125	102,353	100,000
APPROPRIATIONS - FUND 252			20,000	21,840	20,500
NET OF REVENUES/APPROPRIATIONS - FUND 252		87,020	35,125	80,513	79,500
BEGINNING FUND BALANCE		16,192	103,212	103,212	183,725
ENDING FUND BALANCE		103,212	138,337	183,725	263,225

GL NUMBER	DESCRIPTION	2025 ACTIVITY	2026 ORIGINAL BUDGET	2026 PROJECTED ACTIVITY	2027 RECOMMENDED BUDGET
Fund 271 - LIBRARY MILLAGE					
Dept 000.000					
271-000.000-665.000	INTEREST	658	300	400	300
NET OF REVENUES/APPROPRIATIONS - 000.000 -		658	300	400	300
ESTIMATED REVENUES - FUND 271		658	300	400	300
APPROPRIATIONS - FUND 271					
NET OF REVENUES/APPROPRIATIONS - FUND 271		658	300	400	300
BEGINNING FUND BALANCE		15,044	15,702	15,702	16,102
ENDING FUND BALANCE		15,702	16,002	16,102	16,402

GL NUMBER	DESCRIPTION	2025 ACTIVITY	2026 ORIGINAL BUDGET	2026 PROJECTED ACTIVITY	2027 RECOMMENDED BUDGET
Fund 272 - COMMUNITY NEEDS FUND					
Dept 000.000					
272-000.000-665.000	INTEREST	3,003	1,000	2,000	2,000
272-000.000-674.060	DONATIONS - HRC EMER SERVICES	32,298	15,000	50,000	30,000
272-000.000-674.065	DONATIONS - REDI-RIDE	2,454	1,800	2,400	2,400
272-000.000-674.075	DONATIONS-BACK TO SCHOOL	5,000	5,000	5,000	5,000
272-000.000-674.076	DONATIONS-HOLIDAY BASKETS	14,029	2,000	2,000	2,000
272-000.000-674.077	DONATIONS -DESCHAINE MEMORIAL FUND	16	100		
272-000.000-674.079	DONATIONS - FIRE	2,364			
272-000.000-674.091	EMERGENCY FOOD DONATIONS			9,723	
272-000.000-674.500	LOCAL GRANT	40,000	40,000	20,000	20,000
272-000.000-699.000	OPERATING TRANSFER IN			982	
272-000.000-728.000	OPERATING SUPPLIES		50	50	50
272-000.000-880.050	FUNDRAISER	89	300	300	300
272-000.000-956.070	EMERGENCY FUND	51,648	80,000	100,000	70,000
272-000.000-956.072	BACK TO SCHOOL SUPPLIES	4,936	5,000	5,000	5,000
272-000.000-956.073	HOLIDAY BASKETS	11,589	2,000	2,000	2,000
272-000.000-956.075	REDI-RIDE	2,400	2,300	3,600	2,400
272-000.000-956.078	KNOB HILL FIRE	1,766			
272-000.000-956.079	FIRE	2,364			
272-000.000-956.091	EMERGENCY FOOD GIFT CARDS			9,723	
NET OF REVENUES/APPROPRIATIONS - 000.000 -		24,372	(24,750)	(28,568)	(18,350)
ESTIMATED REVENUES - FUND 272		99,164	64,900	92,105	61,400
APPROPRIATIONS - FUND 272		74,792	89,650	120,673	79,750
NET OF REVENUES/APPROPRIATIONS - FUND 272		24,372	(24,750)	(28,568)	(18,350)
BEGINNING FUND BALANCE		74,714	99,086	99,086	70,518
ENDING FUND BALANCE		99,086	74,336	70,518	52,168

GL NUMBER	DESCRIPTION	2025 ACTIVITY	2026 ORIGINAL BUDGET	2026 PROJECTED ACTIVITY	2027 RECOMMENDED BUDGET
Fund 275 - REVOLVING ENERGY FUND					
Dept 000.000					
275-000.000-665.000	INTEREST	2,611	2,000	2,341	2,300
275-000.000-820.000	CONTRACTUAL SERVICES		15,000		15,000
NET OF REVENUES/APPROPRIATIONS - 000.000 -		2,611	(13,000)	2,341	(12,700)
ESTIMATED REVENUES - FUND 275		2,611	2,000	2,341	2,300
APPROPRIATIONS - FUND 275			15,000		15,000
NET OF REVENUES/APPROPRIATIONS - FUND 275		2,611	(13,000)	2,341	(12,700)
BEGINNING FUND BALANCE		59,628	62,240	62,240	64,581
ENDING FUND BALANCE		62,239	49,240	64,581	51,881

GL NUMBER	DESCRIPTION	2025 ACTIVITY	2026 ORIGINAL BUDGET	2026 PROJECTED ACTIVITY	2027 RECOMMENDED BUDGET
Fund 277 - LAW ENFORCEMENT GRANTS					
Dept 000.000					
277-000.000-502.000	GRANT REVENUE - FEDERAL	6,416			
277-000.000-665.000	INTEREST	3,695	2,000	2,000	
277-000.000-995.101	TRANSFER OUT TO GENERAL FUND				84,554
NET OF REVENUES/APPROPRIATIONS - 000.000 - POLICE		10,111	2,000	2,000	(84,554)
Dept 300.301 - POLICE					
277-300.301-706.310	OT-OHSP TRAFFIC GRANT	5,959			
277-300.301-714.000	FICA	455			
NET OF REVENUES/APPROPRIATIONS - 300.301 - POLICE		(6,414)			
ESTIMATED REVENUES - FUND 277		10,111	2,000	2,000	
APPROPRIATIONS - FUND 277		6,414			84,554
NET OF REVENUES/APPROPRIATIONS - FUND 277		3,697	2,000	2,000	(84,554)
BEGINNING FUND BALANCE		82,856	86,554	86,554	88,554
ENDING FUND BALANCE		86,553	88,554	88,554	4,000

GL NUMBER	DESCRIPTION	2025 ACTIVITY	2026 ORIGINAL BUDGET	2026 PROJECTED ACTIVITY	2027 RECOMMENDED BUDGET
Fund 284 - OPIOID SETTLEMENT FUND					
Dept 000.000					
284-000.000-665.000	INTEREST	2,290	1,000	1,000	1,000
284-000.000-685.000	OPIOID SETTLEMENT REVENUE	15,586	17,150	17,150	12,768
284-000.000-831.000	EDUCATION	4,078	3,600	4,026	8,000
284-000.000-955.000	MISCELLANEOUS		50,000	50,000	12,000
284-000.000-979.000	MACHINERY AND EQUIPMENT	40,000			
NET OF REVENUES/APPROPRIATIONS - 000.000 -		(26,202)	(35,450)	(35,876)	(6,232)
ESTIMATED REVENUES - FUND 284		17,876	18,150	18,150	13,768
APPROPRIATIONS - FUND 284		44,078	53,600	54,026	20,000
NET OF REVENUES/APPROPRIATIONS - FUND 284		(26,202)	(35,450)	(35,876)	(6,232)
BEGINNING FUND BALANCE		73,998	47,797	47,797	11,921
ENDING FUND BALANCE		47,796	12,347	11,921	5,689

GL NUMBER	DESCRIPTION	2025 ACTIVITY	2026 ORIGINAL BUDGET	2026 PROJECTED ACTIVITY	2027 RECOMMENDED BUDGET
Fund 285 - AMERICAN RESCUE PLAN ACT - FUNDS					
Dept 000.000					
285-000.000-528.000	OTHER FEDERAL GRANTS	106,176			
285-000.000-665.000	INTEREST	11,936	5,000	5,000	
NET OF REVENUES/APPROPRIATIONS - 000.000 -		118,112	5,000	5,000	
Dept 900.901 - CAPITAL OUTLAY					
285-900.901-821.000	PROFESSIONAL SERVICES		86,400	35,000	
285-900.901-974.000	CONSTRUCTION/IMPROVEMENTS	(19,352)			
285-900.901-978.000	SOFTWARE	12,750	19,558	13,038	6,520
285-900.901-980.040	Network Upgrades	117,703			
NET OF REVENUES/APPROPRIATIONS - 900.901 - CAPITAL OUTLAY		(111,101)	(105,958)	(48,038)	(6,520)
Dept 965.966 - OPERATING TRANSFERS OUT					
285-965.966-995.101	TRANSFER OUT TO GENERAL FUND				100,000
NET OF REVENUES/APPROPRIATIONS - 965.966 - OPERATING TRANSFERS OUT					(100,000)
ESTIMATED REVENUES - FUND 285		118,112	5,000	5,000	
APPROPRIATIONS - FUND 285		111,101	105,958	48,038	106,520
NET OF REVENUES/APPROPRIATIONS - FUND 285		7,011	(100,958)	(43,038)	(106,520)
BEGINNING FUND BALANCE		160,303	167,314	167,314	124,276
ENDING FUND BALANCE		167,314	66,356	124,276	17,756

GL NUMBER	DESCRIPTION	2025 ACTIVITY	2026 ORIGINAL BUDGET	2026 PROJECTED ACTIVITY	2027 RECOMMENDED BUDGET
Fund 288 - CATA Millage					
Dept 000.000					
288-000.000-407.000	CATA MILLAGE	822		1,000	
288-000.000-412.000	DELINQUENT PROPERTY TAXES	63			
288-000.000-569.000	STATE GRANTS - OTHER	632			
288-000.000-573.000	LOCAL COMMUNITY STABILIZATION SHARE	2,407			
288-000.000-665.000	INTEREST	1,501	50	1,000	1,000
288-000.000-813.000	CATA Services		4,305		
NET OF REVENUES/APPROPRIATIONS - 000.000 -		5,425	(4,255)	2,000	1,000
ESTIMATED REVENUES - FUND 288		5,425	50	2,000	1,000
APPROPRIATIONS - FUND 288			4,305		
NET OF REVENUES/APPROPRIATIONS - FUND 288		5,425	(4,255)	2,000	1,000
BEGINNING FUND BALANCE		36,457	41,881	41,881	43,881
ENDING FUND BALANCE		41,882	37,626	43,881	44,881

GL NUMBER	DESCRIPTION	2025 ACTIVITY	2026 ORIGINAL BUDGET	2026 PROJECTED ACTIVITY	2027 RECOMMENDED BUDGET
Fund 310 - ROADS DEBT RETIREMENT FUND					
Dept 000.000					
310-000.000-405.090	ROAD DEBT MILLAGE COLLECTION	4,398,480	4,492,719	4,627,503	4,720,313
310-000.000-412.000	DELINQUENT PROPERTY TAXES	2,592	1,200	1,515	1,200
310-000.000-569.000	STATE GRANTS - OTHER	6,225		14,190	6,000
310-000.000-573.000	LOCAL COMMUNITY STABILIZATION SHARE	23,727	12,500	17,183	13,000
310-000.000-665.000	INTEREST	117,751	60,000	70,000	60,000
310-000.000-992.200	PRINCIPAL EXPENSE	5,885,000	3,960,000	3,960,000	4,245,000
310-000.000-993.000	DEBT SERVICE-INTEREST	725,326	534,375	534,375	283,250
NET OF REVENUES/APPROPRIATIONS - 000.000 -		(2,061,551)	72,044	236,016	272,263
ESTIMATED REVENUES - FUND 310		4,548,775	4,566,419	4,730,391	4,800,513
APPROPRIATIONS - FUND 310		6,610,326	4,494,375	4,494,375	4,528,250
NET OF REVENUES/APPROPRIATIONS - FUND 310		(2,061,551)	72,044	236,016	272,263
BEGINNING FUND BALANCE		2,545,083	483,532	483,532	719,548
ENDING FUND BALANCE		483,532	555,576	719,548	991,811

GL NUMBER	DESCRIPTION	2025 ACTIVITY	2026 ORIGINAL BUDGET	2026 PROJECTED ACTIVITY	2027 RECOMMENDED BUDGET
Fund 372 - FIRE STATION DEBT SERVICE					
Dept 000.000					
372-000.000-405.070	FIRE STATION MILLAGE COLLECTION	141,236			
372-000.000-412.000	DELINQUENT PROPERTY TAXES	127			
372-000.000-569.000	STATE GRANTS - OTHER	641		233	
372-000.000-573.000	LOCAL COMMUNITY STABILIZATION SHARE	1,549		385	
372-000.000-665.000	INTEREST	5,772	500	100	150
372-000.000-992.200	PRINCIPAL EXPENSE	450,000			
372-000.000-993.000	DEBT SERVICE-INTEREST	9,336			
NET OF REVENUES/APPROPRIATIONS - 000.000 -		(310,011)	500	718	150
ESTIMATED REVENUES - FUND 372		149,325	500	718	150
APPROPRIATIONS - FUND 372		459,336			
NET OF REVENUES/APPROPRIATIONS - FUND 372		(310,011)	500	718	150
BEGINNING FUND BALANCE		323,476	13,465	13,465	14,183
ENDING FUND BALANCE		13,465	13,965	14,183	14,333

GL NUMBER	DESCRIPTION	2025 ACTIVITY	2026 ORIGINAL BUDGET	2026 PROJECTED ACTIVITY	2027 RECOMMENDED BUDGET
Fund 401 - CAPITAL PROJECT FUND					
Dept 000.000					
401-000.000-502.000					176,480
401-000.000-665.000	INTEREST	89,477	90,000	79,000	70,000
NET OF REVENUES/APPROPRIATIONS - 000.000 -		89,477	90,000	79,000	246,480
Dept 900.901 - CAPITAL OUTLAY					
401-900.901-821.000	PROFESSIONAL SERVICES	66,277	50,000	40,000	40,000
401-900.901-974.000	CONSTRUCTION/IMPROVEMENTS	372,502	590,000	173,011	807,883
NET OF REVENUES/APPROPRIATIONS - 900.901 - CAPITAL OUTLAY		(438,779)	(640,000)	(213,011)	(847,883)
Dept 965.966 - OPERATING TRANSFERS OUT					
401-965.966-995.008	TRANSFER OUT TO LOCAL ROAD PROGRAM	280,000			
NET OF REVENUES/APPROPRIATIONS - 965.966 - OPERATING TRANSFERS OUT		(280,000)			
ESTIMATED REVENUES - FUND 401		89,477	90,000	79,000	246,480
APPROPRIATIONS - FUND 401		718,779	640,000	213,011	847,883
NET OF REVENUES/APPROPRIATIONS - FUND 401		(629,302)	(550,000)	(134,011)	(601,403)
BEGINNING FUND BALANCE		2,104,023	1,474,721	1,474,721	1,340,710
ENDING FUND BALANCE		1,474,721	924,721	1,340,710	739,307

GL NUMBER	DESCRIPTION	2025 ACTIVITY	2026 ORIGINAL BUDGET	2026 PROJECTED ACTIVITY	2027 RECOMMENDED BUDGET
Fund 446 - TIRF					
Dept 000.000					
446-000.000-474.000	PENALTIES	560			
446-000.000-665.000	INTEREST	110,411	84,000	100,000	100,000
446-000.000-665.040	INTEREST - SPECIAL ASSESSMENTS	43,840	46,000	46,000	46,000
446-000.000-675.000	MISCELLANEOUS	20			
446-000.000-676.000	REIMBURSEMENTS	1,829		2,000	2,000
446-000.000-677.000	SPECIAL ASSESSMENTS	283,419	330,000	330,000	330,000
446-000.000-972.020	LAKE LANSING WATERSHED	69,631	90,000	100,000	100,000
446-000.000-974.000	CONSTRUCTION/IMPROVEMENTS	38,568	70,000	18,000	50,000
NET OF REVENUES/APPROPRIATIONS - 000.000 -		331,880	300,000	360,000	328,000
ESTIMATED REVENUES - FUND 446		440,079	460,000	478,000	478,000
APPROPRIATIONS - FUND 446		108,199	160,000	118,000	150,000
NET OF REVENUES/APPROPRIATIONS - FUND 446		331,880	300,000	360,000	328,000
BEGINNING FUND BALANCE		2,580,627	2,912,506	2,912,506	3,272,506
ENDING FUND BALANCE		2,912,507	3,212,506	3,272,506	3,600,506

GL NUMBER	DESCRIPTION	2025 ACTIVITY	2026 ORIGINAL BUDGET	2026 PROJECTED ACTIVITY	2027 RECOMMENDED BUDGET
Fund 590 - SEWER FUND					
Dept 000.000					
590-000.000-595.000	Capital Contributions	792,119			
590-000.000-617.000	PUBLIC WORKS SERVICES	20,000	20,600	20,600	21,218
590-000.000-630.110	BILLING CHARGES-SEWER	1,347,924	1,050,000	1,347,924	1,174,172
590-000.000-631.000	SEWER CHARGES	7,216,860	7,555,000	7,555,000	7,944,658
590-000.000-631.010	LIFT STATION FEES	22,338	8,700	8,700	
590-000.000-632.000	WATER AND SEWER PENALTIES	39,075	50,000	50,000	40,000
590-000.000-634.010	SEWER BENEFITS	8,164	4,000	7,500	7,500
590-000.000-635.000	SEWER INSPECTIONS	7,715	7,500	7,500	7,725
590-000.000-636.000	SEWER LICENSES	125	200	200	200
590-000.000-644.000	CONNECTION FEES	310,629	150,000	225,000	114,255
590-000.000-645.000	ENGINEERING FEES	11,380	10,000	10,000	10,300
590-000.000-645.010	Inspection Charges	48,130	30,000	30,000	30,900
590-000.000-665.000	INTEREST	241,013	230,000	230,000	223,100
590-000.000-675.000	MISCELLANEOUS	133,301	2,500	2,500	2,575
590-000.000-676.000	REIMBURSEMENTS	1,045,581	10,000	10,000	10,300
590-000.000-676.080	REIMBURSEMENT - UTILITY DAMAGE	44,145		1,920	
590-000.000-693.000	GAIN ON SALE OF FIXED ASSETS	(25,505)			
590-000.000-717.600	PENSION EXPENSE - GASB 68	70,988			
NET OF REVENUES/APPROPRIATIONS - 000.000 -		11,192,006	9,128,500	9,506,844	9,586,903
Dept 440.441 - WATER/SEWER ADMINISTRATION					
590-440.441-701.000	SALARIES	106,941	126,500	126,500	136,855
590-440.441-706.000	OVERTIME	1,369	1,000	1,242	1,000
590-440.441-709.000	MERS 457 CONTRIBUTION	179	188	250	250
590-440.441-710.000	LONGEVITY	640	640	640	800
590-440.441-714.000	FICA	8,238	9,825	9,825	10,550
590-440.441-715.000	HEALTH INSURANCE	23,638	27,190	27,190	29,535
590-440.441-715.030	HSA EMPLOYER CONTRIBUTION	823			
590-440.441-716.000	LIFE/DISABILITY INSURANCE	547	770	700	566
590-440.441-717.000	PENSION	19,810	20,750	20,750	24,655
590-440.441-717.500	HEALTH CARE SAVINGS PLAN	2,126	2,600	2,600	2,760
590-440.441-718.000	WORKERS COMPENSATION	378	565	565	550
590-440.441-807.000	AUDIT	11,500	11,500	11,500	11,500
590-440.441-820.000	CONTRACTUAL SERVICES	20,740	20,000	20,000	20,000
590-440.441-825.000	PROFESSIONAL CONFERENCES/DUES	2,269	2,500	2,500	2,000
590-440.441-955.000	MISCELLANEOUS	932		309	
590-440.441-957.000	ADMINISTRATIVE	525,000	540,750	540,750	556,973
590-440.441-964.000	REFUNDS	75,000	75,000	75,000	75,000
NET OF REVENUES/APPROPRIATIONS - 440.441 - WATER/SEWER ADMINISTRATION		(800,130)	(839,778)	(840,321)	(872,994)
Dept 440.444 - UTILITY BILLING					
590-440.444-701.000	SALARIES		38,376	38,376	39,069
590-440.444-706.000	OVERTIME		500	500	
590-440.444-710.000	LONGEVITY		80	80	160
590-440.444-714.000	FICA		1,510	1,510	3,000
590-440.444-715.000	HEALTH INSURANCE	1	11,704	9,452	9,550
590-440.444-715.010	INSURANCE OPT OUT			2,252	1,125
590-440.444-716.000	LIFE/DISABILITY INSURANCE		119	119	378
590-440.444-717.000	PENSION		760	7,260	8,820
590-440.444-717.500	HEALTH CARE SAVINGS PLAN		395	395	789
590-440.444-718.000	WORKERS COMPENSATION		65	65	122

GL NUMBER	DESCRIPTION	2025 ACTIVITY	2026 ORIGINAL BUDGET	2026 PROJECTED ACTIVITY	2027 RECOMMENDED BUDGET
NET OF REVENUES/APPROPRIATIONS - 440.444 - UTILITY BILLING		(1)	(53,509)	(60,009)	(63,013)
Dept 440.447 - ENGINEERING					
590-440.447-701.000	SALARIES	311,461	285,600	298,408	301,560
590-440.447-701.080	SALARIES - TEMPORARY		46,860	46,860	43,680
590-440.447-702.000	SICK LEAVE INCENTIVE PAY	391	525	596	1,221
590-440.447-706.000	OVERTIME	140	750	750	1,000
590-440.447-709.000	MERS 457 CONTRIBUTION	509	840	840	840
590-440.447-710.000	LONGEVITY	960	960	1,120	1,435
590-440.447-714.000	FICA	23,840	25,700	26,698	26,700
590-440.447-715.000	HEALTH INSURANCE	36,862	49,300	49,300	76,090
590-440.447-715.010	INSURANCE OPT OUT	2,250	2,250	2,250	
590-440.447-715.030	HSA EMPLOYER CONTRIBUTION	3,090			
590-440.447-716.000	LIFE/DISABILITY INSURANCE	977	1,735	1,814	1,250
590-440.447-717.000	PENSION	26,441	28,870	30,174	30,505
590-440.447-717.500	HEALTH CARE SAVINGS PLAN	5,289	5,775	6,036	6,110
590-440.447-718.000	WORKERS COMPENSATION	821	1,745	1,813	1,639
590-440.447-728.000	OPERATING SUPPLIES	421	500	500	500
590-440.447-764.000	SHOES AND BOOTS	88	525	525	525
590-440.447-819.000	TRAINING		2,000	2,000	2,000
590-440.447-821.000	PROFESSIONAL SERVICES	1,727	20,000	20,000	20,000
590-440.447-825.000	PROFESSIONAL CONFERENCES/DUES		750	947	950
590-440.447-950.000	Vehicle Charges	18,556	18,556	18,556	18,556
NET OF REVENUES/APPROPRIATIONS - 440.447 - ENGINEERING		(433,823)	(493,241)	(509,187)	(534,561)
Dept 440.527 - SEWAGE TREATMENT					
590-440.527-820.000	CONTRACTUAL SERVICES	1,989,182	2,500,000	2,500,000	2,500,000
NET OF REVENUES/APPROPRIATIONS - 440.527 - SEWAGE TREATMENT		(1,989,182)	(2,500,000)	(2,500,000)	(2,500,000)
Dept 440.538 - SEWER MAINTENANCE					
590-440.538-701.000	SALARIES	311,812	339,300	340,530	339,400
590-440.538-701.080	SALARIES - TEMPORARY	7,091	8,500	8,500	8,840
590-440.538-702.000	SICK LEAVE INCENTIVE PAY				512
590-440.538-702.020	AFTER-HOURS RESPONSE STIPEND	5,206	6,500	6,500	9,500
590-440.538-706.000	OVERTIME	10,331	12,500	12,500	12,500
590-440.538-709.000	MERS 457 CONTRIBUTION	759	1,315	1,315	1,313
590-440.538-710.000	LONGEVITY	1,280	1,280	1,280	1,680
590-440.538-714.000	FICA	25,821	29,300	29,395	27,917
590-440.538-715.000	HEALTH INSURANCE	103,772	109,800	109,800	118,335
590-440.538-715.010	INSURANCE OPT OUT		4,500	2,500	4,500
590-440.538-715.030	HSA EMPLOYER CONTRIBUTION	7,269			
590-440.538-716.000	LIFE/DISABILITY INSURANCE	1,369	2,245	2,245	1,425
590-440.538-717.000	PENSION	20,364	19,400	19,523	19,198
590-440.538-717.500	HEALTH CARE SAVINGS PLAN	5,958	7,500	7,525	6,935
590-440.538-718.000	WORKERS COMPENSATION	2,787	4,320	4,327	3,700
590-440.538-727.000	LICENSES	16,551	15,175	15,175	15,630
590-440.538-728.000	OPERATING SUPPLIES	9,020	25,000	25,000	25,000
590-440.538-760.000	UNIFORMS	887	1,500	1,500	1,500
590-440.538-761.000	CLOTHING ALLOWANCE	3,857	3,940	3,940	3,750
590-440.538-819.000	TRAINING	1,032	5,000	5,000	5,000
590-440.538-820.000	CONTRACTUAL SERVICES	74,842	150,000	150,000	150,000
590-440.538-820.080	CONTRACTUAL SERVICES - UTILITY DAMAGE	40,095			25,000
590-440.538-825.000	PROFESSIONAL CONFERENCES/DUES		1,200	1,200	1,200
590-440.538-827.000	RADIO MAINTENANCE	2,672	5,000	5,000	5,000

GL NUMBER	DESCRIPTION	2025 ACTIVITY	2026 ORIGINAL BUDGET	2026 PROJECTED ACTIVITY	2027 RECOMMENDED BUDGET
590-440.538-920.000	UTILITIES-ELECTRIC/GAS/WATER	99,192	115,000	115,000	115,000
590-440.538-931.000	LIFT STATION REPAIRS	43,200	120,000	120,000	120,000
590-440.538-932.000	SEWER LINE REPAIRS	2,391	50,000	50,000	50,000
590-440.538-936.000	EQUIPMENT MAINTENANCE	600	2,500	2,500	2,500
590-440.538-950.000	Vehicle Charges	143,622	143,622	143,622	143,622
590-440.538-968.000	DEPRECIATION	1,682,349			
590-440.538-979.000	MACHINERY AND EQUIPMENT	2,342	10,000	10,000	10,000
NET OF REVENUES/APPROPRIATIONS - 440.538 - SEWER MAINTENANCE		(2,626,471)	(1,194,397)	(1,193,877)	(1,228,957)
Dept 900.901 - CAPITAL OUTLAY					
590-900.901-974.000	CONSTRUCTION/IMPROVEMENTS	29	2,900,000	2,900,000	3,073,793
NET OF REVENUES/APPROPRIATIONS - 900.901 - CAPITAL OUTLAY		(29)	(2,900,000)	(2,900,000)	(3,073,793)
Dept 905.906 - DEBT SERVICE					
590-905.906-993.000	DEBT SERVICE-INTEREST	587,286	850,000	850,000	640,000
NET OF REVENUES/APPROPRIATIONS - 905.906 - DEBT SERVICE		(587,286)	(850,000)	(850,000)	(640,000)
ESTIMATED REVENUES - FUND 590		11,262,994	9,128,500	9,506,844	9,586,903
APPROPRIATIONS - FUND 590		6,507,910	8,830,925	8,853,394	8,913,318
NET OF REVENUES/APPROPRIATIONS - FUND 590		4,755,084	297,575	653,450	673,585
BEGINNING FUND BALANCE		34,084,225	38,839,312	38,839,312	39,492,762
ENDING FUND BALANCE		38,839,309	39,136,887	39,492,762	40,166,347

GL NUMBER	DESCRIPTION	2025 ACTIVITY	2026 ORIGINAL BUDGET	2026 PROJECTED ACTIVITY	2027 RECOMMENDED BUDGET
Fund 591 - WATER FUND					
Dept 000.000					
591-000.000-595.000	Capital Contributions	1,090,044			
591-000.000-617.000	PUBLIC WORKS SERVICES	20,000	20,600	20,600	21,218
591-000.000-630.000	WATER SALES	7,642,906	8,100,000	8,202,388	7,741,776
591-000.000-630.100	BILLING CHARGES	1,342,120	1,050,000	1,340,000	1,459,424
591-000.000-632.000	WATER AND SEWER PENALTIES	37,213	45,000	38,000	46,350
591-000.000-633.000	CUSTOMER INSTALLATION	115,785	75,000	75,000	100,000
591-000.000-634.000	WATER BENEFITS	128,781	30,000	30,000	30,900
591-000.000-635.100	Water Inspection	4,485	5,000	5,000	5,150
591-000.000-644.000	CONNECTION FEES	231,304	75,000	215,000	73,083
591-000.000-645.000	ENGINEERING FEES	11,380	25,000	10,000	25,750
591-000.000-645.010	Inspection Charges	48,130	45,000	45,000	46,350
591-000.000-665.000	INTEREST	132,815	110,000	110,000	110,000
591-000.000-665.040	INTEREST - SPECIAL ASSESSMENTS	297	600	300	
591-000.000-667.100	RENTAL INCOME-ANTENNAS	40,032	35,347	35,347	36,407
591-000.000-669.000	Unrealized invest gain/loss	71,478			
591-000.000-675.000	MISCELLANEOUS	62,409	50,000	50,000	50,000
591-000.000-675.001	MISC-POOL FILL	604			
591-000.000-675.002	Misc-Construction meters		15,000	15,000	10,000
591-000.000-676.000	REIMBURSEMENTS	237,070	100,000	50,000	50,000
591-000.000-676.080	REIMBURSEMENT - UTILITY DAMAGE	12,447		7,301	10,000
591-000.000-677.000	SPECIAL ASSESSMENTS		4,946		
591-000.000-692.000	GAIN FROM JOINT VENTURE	417,590			
591-000.000-693.000	GAIN ON SALE OF FIXED ASSETS	80			
591-000.000-717.600	PENSION EXPENSE - GASB 68	22,629			
NET OF REVENUES/APPROPRIATIONS - 000.000 -		11,624,341	9,786,493	10,248,936	9,816,408
Dept 440.441 - WATER/SEWER ADMINISTRATION					
591-440.441-701.000	SALARIES	106,942	126,500	126,500	136,855
591-440.441-706.000	OVERTIME	1,368	1,000	1,500	1,300
591-440.441-709.000	MERS 457 CONTRIBUTION	179	188	250	250
591-440.441-710.000	LONGEVITY	640	640	640	800
591-440.441-714.000	FICA	8,238	9,850	9,850	10,550
591-440.441-715.000	HEALTH INSURANCE	23,638	27,200	27,200	29,535
591-440.441-715.030	HSA EMPLOYER CONTRIBUTION	823			
591-440.441-716.000	LIFE/DISABILITY INSURANCE	547	770	770	566
591-440.441-717.000	PENSION	19,810	20,750	20,750	24,700
591-440.441-717.500	HEALTH CARE SAVINGS PLAN	2,126	2,600	2,600	2,760
591-440.441-718.000	WORKERS COMPENSATION	378	570	570	550
591-440.441-728.000	OPERATING SUPPLIES	6	150	150	150
591-440.441-807.000	AUDIT	10,999	11,000	11,000	11,500
591-440.441-820.000	CONTRACTUAL SERVICES	18,090	16,000	16,000	20,000
591-440.441-825.000	PROFESSIONAL CONFERENCES/DUES	31,161	30,000	30,000	30,000
591-440.441-955.000	MISCELLANEOUS	2,868	5,000	5,000	
591-440.441-955.100	MISCELLANEOUS-WRITE OFFS			245	
591-440.441-957.000	ADMINISTRATIVE	525,000	540,750	540,750	556,973
591-440.441-968.000	DEPRECIATION	920,601			
NET OF REVENUES/APPROPRIATIONS - 440.441 - WATER/SEWER ADMINISTRATION		(1,673,414)	(792,968)	(793,775)	(826,489)
Dept 440.444 - UTILITY BILLING					
591-440.444-701.000	SALARIES		38,376	38,376	39,070
591-440.444-706.000	OVERTIME		500		

GL NUMBER	DESCRIPTION	2025 ACTIVITY	2026 ORIGINAL BUDGET	2026 PROJECTED ACTIVITY	2027 RECOMMENDED BUDGET
591-440.444-710.000	LONGEVITY		80	80	160
591-440.444-714.000	FICA		1,510	1,510	3,000
591-440.444-715.000	HEALTH INSURANCE	1	11,704	10,578	9,550
591-440.444-715.010	INSURANCE OPT OUT			1,126	1,125
591-440.444-716.000	LIFE/DISABILITY INSURANCE		119	119	378
591-440.444-717.000	PENSION		760	7,260	8,820
591-440.444-717.500	HEALTH CARE SAVINGS PLAN		395	395	785
591-440.444-718.000	WORKERS COMPENSATION		66	66	122
NET OF REVENUES/APPROPRIATIONS - 440.444 - UTILITY BILLING		(1)	(53,510)	(59,510)	(63,010)
Dept 440.447 - ENGINEERING					
591-440.447-701.000	SALARIES	264,398	285,600	298,408	301,560
591-440.447-701.080	SALARIES - TEMPORARY		46,860	46,860	43,680
591-440.447-702.000	SICK LEAVE INCENTIVE PAY	783	525	776	1,221
591-440.447-706.000	OVERTIME	140	750	750	750
591-440.447-709.000	MERS 457 CONTRIBUTION	509	840	840	840
591-440.447-710.000	LONGEVITY	960	960	1,120	1,432
591-440.447-714.000	FICA	20,267	26,000	26,998	26,680
591-440.447-715.000	HEALTH INSURANCE	36,862	49,235	49,235	76,090
591-440.447-715.010	INSURANCE OPT OUT	2,250	2,250	2,250	
591-440.447-715.030	HSA EMPLOYER CONTRIBUTION	3,090			
591-440.447-716.000	LIFE/DISABILITY INSURANCE	977	1,735	1,814	1,250
591-440.447-717.000	PENSION	26,440	28,900	30,204	30,510
591-440.447-717.500	HEALTH CARE SAVINGS PLAN	5,287	5,773	6,034	6,101
591-440.447-718.000	WORKERS COMPENSATION	821	1,745	1,813	1,639
591-440.447-727.000	LICENSES	150	1,000	1,000	1,000
591-440.447-728.000	OPERATING SUPPLIES	768	1,500	1,500	1,500
591-440.447-764.000	SHOES AND BOOTS	88	525	525	525
591-440.447-819.000	TRAINING		1,800	1,800	1,800
591-440.447-821.000	PROFESSIONAL SERVICES			83,100	15,000
591-440.447-825.000	PROFESSIONAL CONFERENCES/DUES		1,000	1,000	1,000
591-440.447-950.000	Vehicle Charges	18,556	18,556	18,556	18,556
NET OF REVENUES/APPROPRIATIONS - 440.447 - ENGINEERING		(382,346)	(475,554)	(574,583)	(531,134)
Dept 440.530 - WATER SUPPLY					
591-440.530-820.000	CONTRACTUAL SERVICES	4,806,974	5,113,488	4,997,945	5,000,000
NET OF REVENUES/APPROPRIATIONS - 440.530 - WATER SUPPLY		(4,806,974)	(5,113,488)	(4,997,945)	(5,000,000)
Dept 440.537 - WATER MAINTENANCE					
591-440.537-701.000	SALARIES	528,403	584,526	585,756	593,330
591-440.537-701.080	SALARIES - TEMPORARY	7,608	8,075	8,075	17,680
591-440.537-702.020	AFTER-HOURS RESPONSE STIPEND	16,123	17,500	31,000	18,025
591-440.537-706.000	OVERTIME	38,126	40,000	40,000	40,000
591-440.537-709.000	MERS 457 CONTRIBUTION	1,473	2,315	2,315	2,315
591-440.537-710.000	LONGEVITY	6,533	6,400	6,400	4,560
591-440.537-714.000	FICA	46,757	53,195	54,035	49,202
591-440.537-715.000	HEALTH INSURANCE	151,309	218,680	214,180	178,800
591-440.537-715.010	INSURANCE OPT OUT	1,875		4,500	9,000
591-440.537-715.030	HSA EMPLOYER CONTRIBUTION	10,021			
591-440.537-716.000	LIFE/DISABILITY INSURANCE	2,279	3,989	3,989	2,490
591-440.537-717.000	PENSION	137,430	148,000	148,123	164,700
591-440.537-717.500	HEALTH CARE SAVINGS PLAN	10,363	13,300	13,325	12,150
591-440.537-718.000	WORKERS COMPENSATION	11,765	19,406	19,413	16,228
591-440.537-727.000	LICENSES	28,109	29,600	29,600	26,950

GL NUMBER	DESCRIPTION	2025 ACTIVITY	2026 ORIGINAL BUDGET	2026 PROJECTED ACTIVITY	2027 RECOMMENDED BUDGET
591-440.537-728.000	OPERATING SUPPLIES	70,635	75,000	130,000	77,250
591-440.537-761.000	CLOTHING ALLOWANCE	6,678	6,940	6,940	6,750
591-440.537-819.000	TRAINING	3,604	7,000	7,000	7,000
591-440.537-820.000	CONTRACTUAL SERVICES	191,917	200,000	200,000	200,000
591-440.537-820.080	CONTRACTUAL SERVICES - UTILITY DAMAGE	10,099			
591-440.537-825.000	PROFESSIONAL CONFERENCES/DUES	3,231	5,000	5,000	5,000
591-440.537-827.000	RADIO MAINTENANCE	2,273	4,250	4,250	4,250
591-440.537-920.000	UTILITIES-ELECTRIC/GAS/WATER	5,389	7,000	7,000	7,000
591-440.537-936.000	EQUIPMENT MAINTENANCE		2,000	2,000	2,000
591-440.537-950.000	Vehicle Charges	196,770	196,770	196,770	196,770
591-440.537-972.000	CUSTOMER INSTALLATION - WATER	227,766	180,000	180,000	185,400
591-440.537-979.000	MACHINERY AND EQUIPMENT	10,524	40,000	40,000	40,000
NET OF REVENUES/APPROPRIATIONS - 440.537 - WATER MAINTENANCE		(1,727,060)	(1,868,946)	(1,939,671)	(1,866,850)
Dept 900.901 - CAPITAL OUTLAY					
591-900.901-974.000	CONSTRUCTION/IMPROVEMENTS	13,855	1,337,000	1,337,000	1,499,277
NET OF REVENUES/APPROPRIATIONS - 900.901 - CAPITAL OUTLAY		(13,855)	(1,337,000)	(1,337,000)	(1,499,277)
ESTIMATED REVENUES - FUND 591		11,646,970	9,786,493	10,248,936	9,816,408
APPROPRIATIONS - FUND 591		8,626,279	9,641,466	9,702,484	9,786,760
NET OF REVENUES/APPROPRIATIONS - FUND 591		3,020,691	145,027	546,452	29,648
BEGINNING FUND BALANCE		37,045,552	40,066,247	40,066,247	40,612,699
ENDING FUND BALANCE		40,066,243	40,211,274	40,612,699	40,642,347

GL NUMBER	DESCRIPTION	2025 ACTIVITY	2026 ORIGINAL BUDGET	2026 PROJECTED ACTIVITY	2027 RECOMMENDED BUDGET
Fund 661 - MOTOR POOL					
Dept 000.000					
661-000.000-665.000	INTEREST	25,603	15,000	5,300	5,300
661-000.000-667.000	RENTALS	1,393,114	1,393,114	1,393,114	1,393,114
661-000.000-667.500	RENTALS - PUBLIC SAFETY VEHICLES	127,000	127,000	127,000	127,000
661-000.000-673.000	VEHICLE SALES	8,855	20,000	45,000	20,000
661-000.000-676.000	REIMBURSEMENTS			426	
661-000.000-676.040	REIMBURSEMENTS-INSURANCE	4,958		42,997	5,000
661-000.000-693.000	GAIN/LOSS ON SALE OF FIXED ASSETS	48,540			
661-000.000-698.000	INSURANCE RECOVERIES	12,961		19,733	5,000
661-000.000-701.000	SALARIES	186,594	194,000	195,230	200,312
661-000.000-702.020	AFTER-HOURS RESPONSE STIPEND	80	200	80	80
661-000.000-706.000	OVERTIME	2,017	3,500	2,250	3,500
661-000.000-709.000	MERS 457 CONTRIBUTION	402	563	563	563
661-000.000-710.000	LONGEVITY	667	320	320	400
661-000.000-714.000	FICA	14,381	15,750	15,974	15,552
661-000.000-715.000	HEALTH INSURANCE	38,906	57,000	57,000	61,400
661-000.000-715.030	HSA EMPLOYER CONTRIBUTION	3,190			
661-000.000-716.000	LIFE/DISABILITY INSURANCE	847	1,300	1,300	834
661-000.000-717.000	PENSION	13,315	11,350	11,473	11,850
661-000.000-717.500	HEALTH CARE SAVINGS PLAN	3,652	4,116	4,141	4,066
661-000.000-717.600	PENSION EXPENSE - GASB 68	16,912			
661-000.000-718.000	WORKERS COMPENSATION	3,539	5,400	5,407	5,048
661-000.000-727.000	LICENSES	4,057	1,625	2,500	2,500
661-000.000-728.101	Vehicle Repair parts	108,696	95,000	95,000	95,000
661-000.000-728.102	Vehicle Accessories	5,254	15,000	15,000	15,000
661-000.000-728.103	Veh Supplies-outside services	103,770	115,000	175,000	115,000
661-000.000-728.104	Tires/Tire Services	33,795	35,000	35,000	35,000
661-000.000-728.105	Batteries/Electrical	4,751	4,500	12,500	5,000
661-000.000-728.106	Tools	1,518	2,000	2,000	2,000
661-000.000-728.107	Fasteners	2,869	3,000	3,500	3,500
661-000.000-728.108	Solvents	1,965	2,000	2,000	2,000
661-000.000-760.000	UNIFORMS	2,938	5,000	5,000	5,000
661-000.000-761.000	CLOTHING ALLOWANCE	2,170	1,700	1,700	1,500
661-000.000-807.000	AUDIT	3,500	1,500	1,500	1,500
661-000.000-812.000	INSURANCE	72,727	80,000	63,135	64,000
661-000.000-819.000	TRAINING	228	1,000	1,000	1,000
661-000.000-820.000	CONTRACTUAL SERVICES	60,421	50,000	50,000	50,000
661-000.000-825.000	PROFESSIONAL CONFERENCES/DUES	211		230	230
661-000.000-865.000	GASOLINE	164,878	175,000	215,000	250,000
661-000.000-936.000	EQUIPMENT MAINTENANCE	865	6,000	6,000	2,000
661-000.000-968.000	DEPRECIATION	876,161			
661-000.000-979.000	MACHINERY AND EQUIPMENT	327	1,000	1,000	1,000
661-000.000-981.000	VEHICLES		1,001,277	1,347,655	770,000
NET OF REVENUES/APPROPRIATIONS - 000.000 -		(114,572)	(333,987)	(694,888)	(169,421)
ESTIMATED REVENUES - FUND 661		1,621,031	1,555,114	1,633,570	1,555,414
APPROPRIATIONS - FUND 661		1,735,603	1,889,101	2,328,458	1,724,835
NET OF REVENUES/APPROPRIATIONS - FUND 661		(114,572)	(333,987)	(694,888)	(169,421)
BEGINNING FUND BALANCE		5,059,032	4,944,461	4,944,461	4,249,573
ENDING FUND BALANCE		4,944,460	4,610,474	4,249,573	4,080,152

GL NUMBER	DESCRIPTION	2025 ACTIVITY	2026 ORIGINAL BUDGET	2026 PROJECTED ACTIVITY	2027 RECOMMENDED BUDGET
ESTIMATED REVENUES - ALL FUNDS		67,747,061	63,002,557	65,469,767	64,010,133
APPROPRIATIONS - ALL FUNDS		61,419,486	69,044,024	70,719,894	68,669,710
NET OF REVENUES/APPROPRIATIONS - ALL FUNDS		6,327,575	(6,041,467)	(5,250,127)	(4,659,577)
BEGINNING FUND BALANCE - ALL FUNDS		127,339,385	133,666,981	133,666,981	128,416,854
ENDING FUND BALANCE - ALL FUNDS		133,666,960	127,625,514	128,416,854	123,757,277