



2026

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, 2026

Presented

To

Meridian Township Board

Scott Hendrickson, Supervisor
Angela Demas, Clerk
Phil Deschaine, 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
5151 Marsh Road
Okemos, MI 48864

P 517.853.4000
F 517.853.4096

Township Board:

Scott Hendrickson
Township Supervisor

Angela Demas
Township Clerk

Phil Deschaine
Township Treasurer

Nickolas Lentz
Township Trustee

Kathy Ann Sundland
Township Trustee

Peter Trezise
Township Trustee

Marna Wilson
Township Trustee

Timothy Dempsey
Township Manager

August 29, 2025

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

The Meridian Township Leadership team is pleased to present you with our recommended 2026 Meridian Township Operating Budget totaling \$68,893,832. 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 a general overview of the budget document at your September 2 meeting and a full review of the budget at your September 16 meeting. The annual budget and financial monitoring are arguably the most critical tasks for local government staff and elected officials.

INTRODUCTION

Long before I started my tenure at Meridian Township, the elected leadership and staff have been diligent stewards of the Township’s financial resources. This has allowed the Township to address needs across the organization and community. The progress has been substantial, highlights include:

- Increased staffing in the Police and Fire Departments. The Public Safety Retention program along with salary increases have resulted in a full complement of police officers and additional fire safety personnel.
- Improved local roads. The annual road program continues to be successful and our PASER rating has improved annually.
- Enhanced parks, pathways, and preserves. Infrastructure investments, utilizing external funding sources and dedicated millages, have allowed for strategic investments in the Township’s most-popular assets.
- Facility improvements. Township buildings and grounds have seen major investments, especially in public facing spaces such as the Town Hall building and Central Park Pavilion.
- Reduced pension liability. Substantial investments in recent years have reduced the Township’s unfunded liabilities.

Meridian Township residents have expressed their gratitude and appreciation for living in this community. The Township’s quality of life is a direct result of strong financial stewardship. Staff have worked hard to continue that tradition in the proposed 2026 Budget.



Similar to the 2025 Budget, the proposed 2026 Budget places less emphasis on large capital improvements and focuses on addressing the ongoing impacts of staffing increases and recalibrating to a new baseline. We will continue our existing commitments, but at a much more precise and targeted scale, with limited new items. The 2026 Budget is one where we will focus on only the most critical needs.

2025 YEAR IN REVIEW TO-DATE

Through the first seven months, 2025 has been a busy year for the Township. There are several significant accomplishments.

- Nearing completion on the 2025 Local Roads Program, including repaving roads in the Everett Farms, Tacoma Hills, and Lac Du Mont neighborhoods, along with Tihart and Newman Roads. Preventative maintenance was completed on 14 miles of roads throughout the Township.
- Concluded the Community/Senior Center Task Force's seven month process resulting in two recommendations made to the Township Board.
- Held a successful Special Election in August with three days of early voting and 8,953 ballots cast, led by the Clerk's Office with support from temporary election workers and staff from Communications, Human Resources, Public Works, Information Technology, and other departments.
- Worked closely with the Lake Lansing Property Owners Association to develop a special assessment district (SAD) allocation model for the dam replacement project.
- Held a very successful Celebrate Meridian event with an estimated 8,700 attendees and the event's first-ever drone show.
- Approved an updated Brownfield Redevelopment Policy to incorporate Housing Tax Increment Financing. The new policy provided the basis for approval of the revised Brownfield Plan for the Haslett Village Square project, a commercial and residential mixed-use project with 184 housing units and new commercial space.
- Held a Pushing-In ceremony for two new fire engines.
- Commenced work on the Red Cedar Waterways project to create a navigable Red Cedar.
- Designed and constructed pathway extensions/connectors, including construction of the Schultz Pathway and Boardwalk now getting underway.
- Continued progress on addressing utility billing challenges, including ongoing replacement of water meters and installation of new meter data collection technology.
- Processed nearly 90 employee traffic items, including new hires, retirements, and promotions.

While the highlights represent some of the more significant accomplishments of staff, they do not capture the work that our staff perform daily. Whether it is responding to resident tax questions, running youth programs, mowing grass, or responding to public safety matters, our employees do a wide array and incredible amount of work. Their efforts help to make Meridian a Prime Community.

2026 CHALLENGES

Local government is no stranger to economic challenges. From the Great Recession in the early 2010's to the global pandemic impacts in more recent years, Meridian Township has faced its share of challenges and risen to the occasion each time. The financial impacts of the pandemic were not as significant as the Great Recession and partly mitigated with the infusion of over \$4 million in American Rescue Plan Act funding. These funds primarily provided funding for several critical

infrastructure projects, including \$2.3 million for local road improvements, \$1.2 million for IT network upgrades, \$300,000 for public safety wages, and other facility improvements. With ARPA funds fully expended, the Township has less flexibility in executing larger projects.

By many measures, the national economy has remained fairly strong. While unemployment has crept up, overall job growth continues but at slower rates and with a growing mismatch between available labor and job opportunities. The state and regional economic picture is a little more challenging. The State of Michigan has also spent its ARPA funding and is struggling with approving the state budget in a timely manner, potentially being delayed until near the start of the state's fiscal year in October. Within our region, we have seen staffing cutbacks at Michigan State University, several school districts are facing budget shortfalls and uncertainty, and other local governments face ongoing fiscal challenges.

In Meridian Township, we also face a number of specific budget challenges.

- The increase in Police and Fire wages along with additional staffing have increased our costs. Salaries for both departments, excluding benefits and overtime, will be \$2.5 million higher in 2026 than five years ago, nearly doubling.
- Progress on our unfunded pension liability continues but challenges remain. The most recent actuarial study for 2024 places all pension funds at 75% funded, compared to just 58% in 2016. During the same time period, total plan assets increased from \$37.2 to \$73.5 million but annual contributions also increased significantly from \$2.8 million to \$5.9 million. The Township's commitment to set aside additional funds has enabled this progress, but ongoing investments will be needed over the next decade to sustain the progress.
- Healthcare costs continue to skyrocket. After a double-digit increase in 2025, we are projecting an increase of approximately 12% for 2026. An annual family healthcare plan will now exceed \$24,000. Despite this increase, staff are recommending no change in plan coverage for next year, but we will need to explore options in future years to contain costs.
- We expect the Township's unions will be seeking substantive wage increases. One contract is set to expire this year with three more each year in 2026 and 2027. The budget currently reflects a 3% across-the-board increase for salaries in 2026 but does not yet incorporate any negotiated wage increases.
- Similar to most municipalities, the Township's water and sewer systems are aging and in need of more reinvestment. Developing a proactive approach through a water reliability study and comprehensive water and sewer rate study will set the stage for future planning. In the meantime, infrastructure projects for 2026 are limited to the most critical needs.
- There remains a lengthy list of facility and other capital improvement needs. Township Hall benefited from an extensive renovation in 2023 but certain building components were not addressed, including ceilings and bathrooms. Other Township facilities, including the Service Center, Harris Nature Center, parks, and playgrounds, all require ongoing improvements. In addition, the Township is facing a large expense in the next few years to upgrade its core enterprise software system (BS&A) to the cloud-based version.

TOWNSHIP BOARD 2026 GOALS

The Township Board was proactive in establishing its 2026 priorities ahead of the annual budget process. Staff have worked to incorporate these goals into the proposed budget where additional expenditures are required.

Economic Redevelopment: Work with property owners and regional and State partners to advance development, property improvements, and business attraction for the Village of Okemos and Meridian Mall areas.

Environmental Sustainability: Complete and implement an updated, comprehensive water and sanitary sewer rate study prior to the 2027 budget process and develop strategies for sustaining and improving existing infrastructure, including strategies to meet the Township’s renewable energy target (100% of Township operations by 2035).

Community and Senior Center: Based on the August 5, 2025 election results, proceed with design and construction of a combined Community and Senior Center or proceed with developing an alternative plan for a Senior Center only project.

Communications: Identify ways to expand and enhance communication with Township residents and stakeholders.

Financial Planning: Develop a five-year financial forecast to better inform the 2027 Budget process, enhance long-term financial planning, and provide a basis for productive collective bargaining with Township unions.

2026 AT A GLANCE

Meridian Township expects to see a 5.3% increase in 2025 taxable values. The Township’s 2025 tax base stands at just over \$2.4 billion. The Township will continue to see a decrease in our millage rates in 2025 due to the interplay of two State Constitutional Amendments – Headlee and Proposal A. High levels of property sales in the community and their subsequent uncapping taxable values, has outpaced the Consumer Price Index, causing the rollback. The proposed Millage and Taxable Value Summary for 2025 is as follows:

PURPOSE	2021	2022	2023	2024	2025
Charter Operating	4.1578	4.1444	4.1444	4.1344	4.1116
EMS/Fire (2020)	0.6339	0.6318	0.6318	0.6302	0.6267
Police (2020)	0.6016	0.5996	0.5996	0.5981	0.5948
Community Services (2022)	0.1483	0.1478	0.1478	0.1474	0.1465
Pedestrian/Bicycle Pathways (2016)	0.3308	0.3297	0.3297	0.3289	0.3270
Land Preservation (2020)	0.1000	0.0996	0.0996	0.0993	0.0987
Police and Fire (2017)	1.4771	1.4723	1.4723	1.4687	1.4606
Parks (2014)	<u>0.6597</u>	<u>0.6575</u>	<u>0.6575</u>	<u>0.6559</u>	<u>0.6522</u>
SUB-TOTAL OPERATING	8.3070	8.2798	8.2798	8.2595	8.0181
Fire Station Building Debt (2012)	0.2000	0.2000	0.2000	0.0624	N/A
Street Improvement Debt (2019)	1.9429	1.9429	1.9429	1.9429	1.9429
TOTAL ALL MILLAGES	10.4499	10.4227	10.4227	10.2648	9.9610
Taxable Value (\$000)	\$1,914,507	\$2,006,503	\$2,142,121	\$2,281,850	\$2,403,760

The following is a high level breakdown of the proposed total Township \$68,893,832 budget for 2026 by area of expenditure. The breakdown below represents approximately 80% of the overall budget.

MAJOR FUNCTION	2026 Budget
Police and Fire Services	\$18,610,487
Sewer Fund	\$8,830,925
Water Fund	\$9,641,466
Parks & Recreation	\$3,557,999
Local Roads	\$6,400,000
Pedestrian Pathways	\$2,912,061
Elections	\$265,785
Motor Pool	\$1,889,101
Drain Assessments	\$923,821
IT	\$942,801
Capital Projects	\$640,000
Communications	\$490,132

GENERAL FUND

The General Fund (GF) 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 budget required staff to closely examine expenditures and propose a number of cuts in order to present a balanced budget.

- Upgrading the Township’s BS&A system will be delayed. BS&A is the enterprise software system the Township utilizes for accounting, assessing, building permits, payroll, and more. BS&A are moving to a cloud-based system which will require an upgrade no later than 2028. (\$250,000)
- The Director of Project Management and Operations position is being eliminated. This position was initially created in 2022 as a temporary 18-month role to focus on ARPA expenditures and then facility improvements. ARPA expenditures and most major facility improvements are now complete. (\$150,700)
- The Health Saving Account (HSA) contributions are proposed to not be funded. While the 2025 contributions were delayed and ultimately provided, the ongoing healthcare cost increases necessitate this reduction in 2026. (\$127,500)
- Several capital improvement projects will be delayed, including replacing the Township’s phone system (\$122,000), network upgrades (\$54,000), and sealcoating and striping parking lots. (\$45,000).
- The budgeted Utility Billing Supervisor position is being transitioned to a third Utility Billing Bookkeeper position. We will also be eliminating a half-time Administrative Assistant position. (\$30,200)
- We are also proposing to reduce the number of interns. Communications and Community Planning and Development will have three fewer interns combined. (\$12,000)
- We are not proposing to not make any additional GF MERS payments. The last supplemental GF payment was \$443,708 in 2024.
- The General Fund transfer for the road program is being put on pause in 2026. The road program will still proceed with its bond funded projects. (\$280,000)

Despite the need to make significant reductions and delay certain expenditures, staff is proposing some limited investments for the 2026 General Fund budget.

- With the potential for three elections next year, funding has been increased to cover those costs. (\$265,785)
- Critical Information Technology replacements and upgrades will continue, including new computer workstations, software upgrades, network node replacement, and mobile and telephone device updates and replacements. (\$155,100)
- The Police Department will be replacing five radar devices. Most of the radar equipment is over 25-years old and several units no longer function. Additional units will be purchased in future years. (\$10,500)
- Some additional furniture replacements at the Police Department, although this is only a portion of what is still outstanding. (\$10,000)

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

The established fund balance target of \$13,000,000 is 43% of our proposed 2026 GF expenses of \$29,910,488. As of December 31, 2026, we project to have the following fund balances:

General Fund	\$12,311,555
Capital Projects Fund	\$822,983
Pension Stabilization Fund	\$1,775,023
TOTAL	\$14,909,561

This projection includes a proposed use of \$324,356 of GF balance. Overall fund balance will still exceed the Board’s overall target by just over \$1.9 million. However, both the CPA and PSF have fallen below the established target, while the GF is well above the target.

MERS PENSION DEBT

The 2026 Budget maintains our additional Municipal Employees’ Retirement System (MERS) 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 to help us make progress on getting the retirement accounts fully funded. Staff’s recommendation is to pay our Annual Required Contribution (ARC) to MERS, with the additional \$1,500,000, for a total contribution of \$5,984,635. According to MERS, our ARC, based on the revised 6.93% rate of return, is \$4,485,635. The ARC is increasing by \$534,415, a 13.5% increase from 2025. Since 2016, with the additional payment to MERS, our funding level has increased from 58% to 75%.

Our current unfunded MERS pension liability per the 2024 actuarial study is just over \$24 million.

MAJOR DIVISIONS*	2023 LIABILITY	2024 LIABILITY
Fire Department	\$14,157,127	\$14,062,767
Police Department	\$7,041,360	\$7,853,462
Admin Professionals and Inactive Divisions	\$1,803,841	\$1,843,808
Department of Public Works	\$1,093,882	\$753,919
TOTAL (*Accounting for surplus fund.)	\$24,096,210	\$24,513,956

PENSION STABILIZATION FUND

Staff is proposing no changes to the Pension Stabilization Fund in 2026. At the end of 2026, we anticipate an unrestricted fund balance of \$1,775,023.

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 2026 Budget proposes to keep those charges flat. The 2025 Budget included a 10% increase to adjust for higher costs and to stabilize the motor pool fund balance.

We are recommending the following vehicle and equipment purchases for 2026:

DEPARTMENT and ACTIVITY	VEHICLE	COST*
Parks and Recreation – Recreation	Chevrolet Passenger Van	\$52,500
Parks and Recreation – Maintenance	John Deere Gator	\$25,000
Parks and Recreation – Maintenance	John Deere Gator	\$25,000
Parks and Recreation – Maintenance	Toro Mower	\$70,000
Police – Patrol	Ford Interceptor	\$55,800
Police – Command	Ford F-150	\$65,000
Police – Detective Bureau	Upfitting Existing Vehicles	\$15,000
Public Works – Cemetery	Cushman Truckster	\$32,900
Public Works – Water	Case Backhoe	\$160,000
Public Works – Water	Navistar Vactor	\$600,000
TOTAL:		\$1,101,200

* Includes Upfitting

As noted in the 2025 budget, the Public Works Vactor should be the last large vehicle purchase for some time. However, the outcome on the Fire Department’s Ladder Truck may present a future financial impact. At the end of 2026, we anticipate that we will have an unrestricted fund balance of only \$106,481 in the Motor Pool Fund.

CAPITAL PROJECTS FUND

The Capital Projects Fund was established for larger maintenance and renovation projects in Township facilities. Staff is proposing fewer projects in 2026, addressing only critical needs. The Central Fire Department dorm project, which has been fully designed and is ready for bidding, is 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 approximately \$1 million, potentially higher with escalating construction costs. The projects proposed for funding include:

- Elevator modernization in the Municipal and Public Safety buildings. This work is required to ensure the elevators meet current code requirements. (\$210,000)
- The match for a solar installation for the Public Safety complex is in the budget. However, this project is contingent on a federal appropriation submitted through Senator Peter’s office.

Total project costs would be approximately \$700,000 with \$400,000 in grant funding requested. (\$300,000)

- Service Center generator replacement design and equipment purchase. (\$80,000)
- Funds for preliminary Senior Center work should a facility be identified. (\$50,000)

The anticipated unrestricted fund balance at the end of 2026 for the Capital Project Fund is \$822,983.

FEES AND CHARGES FOR SERVICES

In the 2026 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:

- Brownfield plan application fees are being increased based on the amount of tax increment finance capture. Projects under \$5 million in capture will be \$5,000 (previously \$3,000); between \$5 million and \$10 million, \$7,000 (\$4,000); and over \$10 million, \$12,000 (\$5,000).
- Wetland verification/delineation/permit fees are all being increased to cover additional outsourcing costs. Base fees are increasing 13% with a small adjustment to the per acre fee for larger sites.
- The Fire Department is proposing fee increases on report copies per the Medical Records Access Act. Ambulance fees are also proposed to increase across the board, an additional \$50 to \$150 per incident depending on the service provided. There are also two new fees for oxygen and private ambulance turnover.
- Parks and Recreation is proposing an increase to pavilion refundable deposits from \$100 to \$250. Our facilities have been experiencing increased maintenance needs with the condition of pavilions after private events.
- The Police Department is proposing increases to fingerprinting reports. Four restitution fees are also proposed to be implemented to recover officer costs, records unit costs, attorney fees, and vehicle costs.
- Water rates are proposed to increase by 9.5%. The net water and sewer bill impact for the average user is estimated to be a 3.7% increase.
- The Treasurer's office is proposing to increase a non-sufficient funds fee and double the enhanced access to the assessment roll. The significant work to create and maintain the assessment roll justifies the increase.

LOCAL ROADS

The 2025 road program is nearing completion. Work in 2025 occurred on just over 27 miles of road.

- Asphalt Rejuvenator Spray Treatment – 14.59 miles: This is a maintenance treatment that is applied to the road 1-3 years after it is repaved. It helps extend the useful life of the asphalt, allowing the road to last longer and not require repaving as soon.
- Crack Fill – 6.69 miles: This is another part of our road maintenance plan. For roads that are in fair to good shape, but are not yet candidates for repaving, crack filling is an excellent way to extend the life of the road at a reasonable cost.
- Asphalt Stabilization – 0.32 miles: A treatment technique to make gravel roads more drivable and less prone to deterioration.
- Reconstruction of Roads with and without Curb & Gutter – 5.7 miles: Reconstruction occurs on roads that are in poor condition per our PASER ratings. We separate the reconstruction between roads with curb and gutter and those without, as there are major differences in cost between the types of roads and different contractors that work on them.

By the end of 2025, we will have reconstructed nearly 44 miles of our poorest condition roads and will have completed over 94 miles of preventative maintenance road work. We are beginning the process of engineering the Township's 2026 local road program. The full 2026 local road program list will be announced in early 2026.

PATHWAY AND TRAIL PROJECTS

Several pathway projects are included in the 2026 budget. The largest project is Phase III of the Michigan State University to Lake Lansing trail. This phase will complete the connection by taking the trail network from the end of the Interurban pathway at Marsh and Haslett Roads to the northeast, ending at Lake Lansing Park North. This will give residents and regional partners an opportunity to traverse the entirety of the Township on a non-motorized pathway. This project is budgeted at \$1.8 million for 2026 and is entirely grant funded. Design work is already underway. Other projects include the American House pathway Phase II (\$320,000), Haslett Road pathway from Okemos Road to Park Lake Road (\$375,000), and miscellaneous pathway repairs (\$50,000).

PUBLIC WORKS - SEWER FUND

The Sewer Fund's primary revenue source is the charge of service to collect, transport and treat the sanitary waste generated by our customers every day. The sewer fund remains the more 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 three proposed new expenditures from the fund in the 2026 budget.

- Replacement of the Forest Hills lift station. The Township has 31 lift stations and the goal is to replace them in a timely manner before failure. (\$1,000,000)
- Sanitary sewer rehabilitation project to include just over 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. (\$1,720,000)
- Installation of the remaining Advanced Metering Infrastructure (AMI) collectors. These devices allow for remote meter data collection and provide more timely information. This cost is split with the Water Fund. (\$180,000)

There are no proposed rate changes in the 2026 Sewer Fund budget. While the Township will continue to have the lowest rates in the region, the upcoming rate study will provide clarity on needed rate changes.

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 new revenue to proactively maintain the system. Additionally, as our mains continue to age, the frequency of breaks increases.

Staff is proposing a 9.5% rate increase for our water rates on consumption charges only. There is no proposed increase to the ready-to-serve fee. This increase is lower than last year's 20% increase but reflects the need for addressing system underinvestment. However, the blended rate increase of water and sewer for an average user is projected to be 3.7%, more consistent with an inflationary adjustment.

The rate adjustment will allow the Township to undertake three critical infrastructure projects.

- Replace the water main along Timberlane Street and Roseland Avenue. This project will be completed in 2026 ahead of the 2027 local road program improvements. (\$480,000)
- Replace the water main along the 1600 block of Haslett Road. This main continues to experience frequent failures and has been disruptive to businesses in the area. (\$352,000)
- Installation of the remaining Advanced Metering Infrastructure (AMI) collectors. These devices allow for remote meter data collection and provide more timely information. This cost is split with the Sewer Fund. (\$180,000)

The rate adjustment will also allow the addition of a Utility Worker dedicated to water. The intent is to help accelerate water meter replacements while also providing additional support with ongoing system maintenance and repairs.

Despite the proposed rate increase, the Township will continue to have the lowest water rates in the region.

PARKS AND RECREATION

Our 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 2026 budget proposes ongoing investment in Township facilities to further continue generational interest in Meridian Township's Parks. Investments include grant funded activities and millage supported activities.

- A Michigan Natural Resources Trust Fund (NRTF) grant application has been submitted for 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. If the Township is awarded full funding, matching funds will be required for the balance. (\$150,000)
- The Township has partnered with Williamstown Township and the City of Williamston to continue work on the Red Cedar River Water Trail project. This effort focuses on clearing overgrowth and debris to enhance navigability and protect the river's ecological integrity. Ingham County Parks has conditionally awarded the Township \$500,000, contingent upon the approval of the Ingham County millage in 2026, with an interim funding amount of \$100,000. The Township has also committed river maintenance funds toward the project. (\$10,000)
- Planning work on the Wonch Park and Harris Nature Center kayak launch continues. Installation of these new launches will improve Red Cedar River access. (\$150,000)
- Options for a cricket field in the Township continue to be pursued given the growing popularity and need for a dedicated space. Finding adequate space is a challenge, but we are optimistic about finding a solution in 2026. (\$50,000)
- Overdue updates to the Nancy Moore Park pavilion and restrooms are also slated for next year. (\$150,000)

Staffing adjustments include funding two interns, one for the Farmer's Market and one supporting the Recreation program. This is a shift from a park ranger and recreation intern utilized in the past.

SUMMARY

I want to thank the entire M-Team for their assistance in creating the 2026 Budget proposal. This budget, while balanced, does require some fund balance use and is not providing for the additional staff that several departments initially requested. However, the team recognized the challenges and went to work on finding solutions that keep staffing and core services intact.

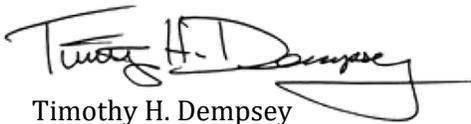
Meridian Township has made significant community investments over the last decade and the proposed 2026 budget is focused on maintaining our current personnel, with more limited and strategic General Fund investments. However, through voter-approved dedicated millages and grant funding, we can continue investment in local roads and pathways. In addition, we can also address the most critical water and sewer projects but will need to develop a more comprehensive long-term strategy for those systems.

The proposed 2026 Budget highlights the Board’s long running vision to ensure the Township’s fiscal sustainability, while addressing our legacy debt and still investing in critical infrastructure to ensure the Township’s high quality of life. We believe that vision can be achieved for Fiscal Year 2026 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.

In the meantime, please let me know if you have any questions.

Sincerely,



Timothy H. Dempsey
Township Manager

2026 Budget Resolution

At a meeting of the Township Board of the Charter Township of Meridian, Ingham County, Michigan, held at 5151 Marsh Road, Okemos, Michigan 48864-1198, on the 7th day of October 2025, at 6:00 pm local time.

PRESENT: _____

ABSENT: _____

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

WHEREAS, the Township Clerk and Board received the proposed 2026 Township Budgets on September 2, 2025, 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 2026 Township Budgets on September 16, 2025; and

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

WHEREAS, this resolution authorizes the Summary of Fees for 2026 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 2026 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.

2026 REVENUE SUMMARY

	GENERAL FUND	PENSION STABILIZATION FUND	SPECIAL REVENUE FUNDS*	DEBT SERVICE FUNDS*	CAPITAL PROJECTS FUND*	PUBLIC WORKS FUNDS	INTERNAL SERVICE FUND
REVENUES							
Taxes	\$17,341,937	\$0	\$2,711,698	\$4,493,919	\$0	\$0	\$0
Licenses & Permits	982,520	0	0	0	0	0	0
Intergovernmental	5,963,348	0	2,784,100	12,500	0	0	0
Charges For Services	4,724,477	0	284,800	0	0	18,356,600	1,520,114
Interest	450,000	50,000	534,380	60,500	220,000	340,600	15,000
Special Assessments	0	0	0	0	330,000	4,946	0
Other	140,226	0	140,050	0	0	212,847	20,000
SUBTOTAL	29,602,508	50,000	6,455,028	4,566,919	550,000	18,914,993	1,555,114
OTHER FINANCING SOURCES							
Operating Transfers In	0	0	0	0	0	0	0
TOTAL REVENUES	\$29,602,508	\$50,000	\$6,455,028	\$4,566,919	\$550,000	\$18,914,993	\$1,555,114

2026 EXPENDITURE SUMMARY

	GENERAL FUND	PENSION STABILIZATION FUND	SPECIAL REVENUE FUNDS*	DEBT SERVICE FUNDS*	CAPITAL PROJECTS FUND*	PUBLIC WORKS FUNDS	INTERNAL SERVICE FUND
EXPENDITURES							
Legislative	\$114,741	\$0	\$0	\$0	\$0	\$0	\$0
General Government	8,079,948	0	0	0	0	0	0
Public Safety	19,987,522	0	110,600	0	0	0	886,824
Public Works	0	0	1,017,061	0	0	13,385,391	0
Health & Welfare	83,677	0	249,650	0	0	0	0
Community & Economic Development	0	0	0	0	0	0	0
Recreation & Culture	1,386,292	0	1,616,291	0	0	0	0
Capital Outlay	155,100	0	9,330,558	0	800,000	4,237,000	1,002,277
Debt Service	0	0	0	4,494,375	0	850,000	0
SUBTOTAL	29,807,280	0	12,324,160	4,494,375	800,000	18,472,391	1,889,101
OTHER FINANCING USES							
Operating Transfers Out	127,000	0	0	0	0	0	0
TOTAL EXPENDITURES	\$29,934,280	\$0	\$12,324,160	\$4,494,375	\$800,000	\$18,472,391	\$1,889,101

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

BE IT FURTHER RESOLVED that the following millage is ordered to be levied on December 1, 2025, for the purpose of funding the 2026 Township budget with the monies raised to be paid into the appropriate funds:

<u>PURPOSE</u>	<u>2026</u>
CHARTER OPERATING	4.1116
VOTED OPERATING	
Community Services (2022)	0.1465
Fire (2020)	0.6267
Land Preservation (2020)	0.0987
Parks & Recreation (2014)	0.6522
Pedestrian/Bicycle Pathways (2016)	0.3270
Police (2020)	0.5948
Police & Fire Protection (2017)	<u>1.4606</u>
TOTAL VOTED OPERATING	<u>3.9065</u>
SUB-TOTAL ALL OPERATING	<u>8.0181</u>
VOTED DEBT SERVICE	
Local Roads (2019)	<u>1.9429</u>
TOTAL ALL MILLAGES	<u>9.9610</u>

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 7th day of October, 2025.

 Angela Demas
 Township Clerk

2026 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	Cable Television	Police Restricted/ Designated	Library Restricted	Community Needs	Energy Grant	Law Enforcement Grants	Opioid Settlement Fund	American Rescue Plan Act	CATA Resi-Ride Millage	
REVENUES																		
Taxes	\$2,711,698	\$1,360	\$1,523,866	\$0	\$0	\$764,135	\$230,637	\$0	\$191,700	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
Licenses & Permits	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
Intergovernmental	2,784,100	335,000	356,100	0	0	2,004,000	1,000	0	1,000	0	47,000	0	40,000	0	0	0	0	
Charges For Services	284,800	0	78,000	120,000	0	0	0	0	86,800	0	0	0	0	0	0	0	0	
Interest	534,380	200,000	60,000	3,000	30	75,000	100,000	65,000	15,000	4,000	1,000	0	2,000	2,000	1,000	5,000		
Special Assessments	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0		
Other	140,050	0	81,500	0	0	7,500	0	0	0	0	0	23,900	0	0	17,150	0		
SUBTOTAL	6,455,028	536,360	2,017,966	204,500	5,030	2,850,635	331,637	65,000	207,700	90,800	53,000	300	2,000	2,000	18,150	5,000	50	
OTHER FINANCING SOURCES																		
Operating Transfers In	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
TOTAL REVENUES	\$6,455,028	\$536,360	\$2,017,966	\$204,500	\$5,030	\$2,850,635	\$331,637	\$65,000	\$207,700	\$90,800	\$53,000	\$300	\$2,000	\$2,000	\$18,150	\$5,000	\$50	
EXPENDITURES																		
Public Safety	110,600	0	0	0	5,000	0	0	0	0	52,000	0	0	0	0	53,600	0	0	
Public Works	1,017,061	650,000	0	0	0	367,061	0	0	0	0	0	0	0	0	0	0	0	
Health & Welfare	249,650	0	0	0	0	0	0	160,000	0	0	0	89,650	0	0	0	0	0	
Recreation & Culture	1,616,291	0	1,112,307	200,072	0	299,207	460	0	0	0	0	0	0	0	0	0	4,305	
Capital Outlay	9,330,558	5,750,000	909,600	15,000	0	2,545,000	0	0	90,000	0	0	0	15,000	0	0	105,958	0	
Debt Service	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
SUBTOTAL	12,324,160	6,400,000	1,921,907	215,072	5,000	2,912,061	299,207	400	160,000	90,000	52,000	0	89,650	15,000	0	53,600	105,958	4,305
OTHER FINANCING USES																		
Operating Transfers Out	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
TOTAL EXPENDITURES	\$12,324,160	\$6,400,000	\$1,921,907	\$215,072	\$5,000	\$2,912,061	\$299,207	\$400	\$160,000	\$90,000	\$52,000	\$0	\$89,650	\$15,000	\$0	\$53,600	\$105,958	\$4,305
	\$ (5,869,132)	\$ (5,863,640)	\$ 96,059	\$ (10,572)	\$ 30	\$ (61,426)	\$ 32,430	\$ 64,600	\$ 47,700	\$ 800	\$ 1,000	\$ 300	\$ (24,750)	\$ (13,000)	\$ 2,000	\$ (35,450)	\$ (100,958)	\$ (4,255)

SUMMARY OF DEBT SERVICE FUNDS

DEBT SERVICE FUNDS	Road Construction Debt	Fire Station Debt Service
REVENUES		
Taxes	\$4,493,919	\$4,493,919
Intergovernmental	\$12,500	\$0
Interest	69,500	500
SUBTOTAL	\$4,566,919	\$4,566,419
EXPENDITURES		
Debt Service	\$4,494,375	\$0

SUMMARY OF CAPITAL PROJECTS FUND

CAPITAL PROJECT FUNDS	Capital Projects Fund	TIRF
REVENUES		
Interest	\$220,000	\$130,000
Special Assessments	330,000	330,000
SUBTOTAL	\$550,000	460,000
OTHER FINANCING USES		
Operating Transfers In	0	0
TOTAL REVENUES	\$550,000	\$460,000
EXPENDITURES		
Capital Outlay	\$800,000	\$160,000
OTHER FINANCING USES		
Operating Transfers Out	0	0
TOTAL EXPENDITURES	\$800,000	\$160,000

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	\$1,142,274	\$1,087,149	\$0	\$0	\$61,781
Interest	0	0	55,125	1,100	5,000
Other	0	0	0	10,000	45,000
OTHER FINANCING USES					
Operating Transfers In	42,860	0	42,860	0	0
TOTAL REVENUES	\$1,307,995	\$1,087,149	\$42,860	\$55,125	\$111,781
EXPENDITURES					
Community & Economic Development	\$1,018,432	\$998,432	\$0	\$20,000	\$42,425
OTHER FINANCING USES					
Operating Transfers Out	42,860	42,860	0	0	0
TOTAL EXPENDITURES	\$1,128,717	\$1,041,292	\$0	\$20,000	\$42,425

Budget Process Policy
Charter Township of Meridian

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.

2026 Budget Timeline
Meridian Township

June 30	ALL Budgets Due to Finance Director
July 7-July 25	Management Review of Requests and Individual Discussions
August 8	Board Meeting-Notice for Budget Public Hearing
August 11	Directors Discussion
September 2	Board Meeting – Budget Distributed to Board
September 16	Board Meeting – Public Hearing – Final Adoption of Budget
October 7	Board Meeting – Special Board Meetings (if needed) – Final Adoption of Budget
Quarterly	Review and Approve Budget Amendments

MERIDIAN TOWNSHIP SUMMARY OF FEES - 2026

Department	Fee Description	2025 Rate	2026 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	\$40 + \$7.50 shipping
	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	\$22
	History of Haslett and Lake Lansing	\$22	\$22
	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/cre)-Mon-Fri., after 3:00 pm	Flat Fee= \$825	Flat Fee= \$825

MERIDIAN TOWNSHIP SUMMARY OF FEES - 2026

Department	Fee Description	2025 Rate	2026 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	\$150
	Annual Renewal	\$75	\$75
	Inspection or Re-Inspection	\$75	\$75
	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 - 2026

Department	Fee Description	2025 Rate	2026 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)	\$50 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 Planning Division	Rezoning		
	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=\$3,000 \$5 million-\$10 million=\$4,000 \$10 million and over=\$5,000	Total Project \$0-\$5 million=\$5,000 \$5 million-\$10 million=\$7,000 \$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 - 2026

Department	Fee Description	2025 Rate	2026 Requested Rate
	Minor amendment to approved PUD, MUPUD and CPUD	\$500	\$500
	Land Division Review		
	Prepreliminary 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	\$250	\$300
	Acreage Fee-Verification	\$1,925-\$4,125 + \$550 per 20 acres over 100	\$2,175.25-\$4,661.25+\$600 per 20 acres over 100
	Acreage Fee-Delineation	\$2,750-\$5,225 + \$550 per 20 acres over 100	\$3,107.50-\$5,904.25+\$600 per 20 acres over 100
	Acreage Fee-Wetland Use Permit	\$3,850-\$7,975 + \$1,100 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 - 2026

Department	Fee Description	2025 Rate	2026 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	\$25.06 Initial; \$1.25 per page for 1st 20 pages; \$0.63 per page from 21 to 50 pages; \$0.25 per page from 51 and over pages	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	\$800	\$850
	ALS II Emergency (monitoring/drugs, etc)	\$800	\$950
	ALS Non-Emergency	\$800	\$850
	BLS Emergency	\$800	\$850
	BLS Non-Emergency	\$800	\$850
	Mileage (per loaded mile)	\$13.75	\$16
	Oxygen	\$0.00	\$60
	Private Ambulance Turnover Fee (emergency ALS or BLS)	\$0.00	\$250
	Response and Treatment-No Transport	\$500.00	\$600
	Hospital Transfer Patient Requests	\$800.00	\$800
	Private Ambulance Turnover Fee (non-emergency)	\$800.00	\$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 - 2026

Department	Fee Description	2025 Rate	2026 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 (personel and equipment)	Reimbursement of cost (personel 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; \$100 deposit/time slot	\$100/time slot (8am-3pm and 4pm-dusk).res; \$200/time slot (8am-3pm and 4pm-dusk.non-res; \$250 deposit/time slot
	Field Usage	\$20/hr res; \$40/hr non-res	\$20/hr res; \$40/hr non-res
	Marketplace on the Green Event Fee	\$500/resident; \$1,000/ non-res; \$100 deposit	\$500/resident; \$1,000/ non-res; \$250 deposit
	Dog Park Membership	\$20/year residents; \$35/year non-resident	\$20/year residents; \$35/year non-resident
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	\$5 per card	\$60 per card
	Fingerprint VIP	\$30	\$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
	Records Unit Costs		\$.50 per minute
	Township prosecuting Attorney Fees		\$125 for plea
	Vehicle Costs		\$.70 per minute
	False Alarm Late Fees	\$50 (30, 60 & 90 day intervals)	\$50 (30, 60 & 90 day intervals)
	Impound Lot Storage Fees	\$10.00 per day	\$10.00 per day

MERIDIAN TOWNSHIP SUMMARY OF FEES - 2026

Department	Fee Description	2025 Rate	2026 Requested Rate
	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	\$24-\$1,200
	Water	\$7.15 per 1000 gallons	\$7.83 per 1000 gallons
	Sewer	\$7.96 per 1000 gallons	\$7.96 per 1000 gallons
	Sewer only (Sewer rate x 12,000 gal usage estimate.)	\$95.51 per quarter	\$95.51 per quarter
	Sewer only, with metered well water	\$7.96 per 1000 gallons	\$7.96 per 1000 gallons
	Penalty on past due utility 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)	\$2,685.00 minimum (based on meter size)
	Connection Charge - Sewer	\$4,190.00 minimum (based on meter size)	\$4,190.00 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, \$1,300 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)	\$1,495-\$4,341 (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	\$120 (\$80 surcharge for after hrs turn-on)	\$120 (\$80 surcharge for after hrs turn-on)
	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
Treasurer's Office	Tax Collection Admin Fee	1% of tax bill	1% of tax bill

MERIDIAN TOWNSHIP SUMMARY OF FEES - 2026

Department	Fee Description	2025 Rate	2026 Requested Rate
	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	\$20.00	\$25.00
	Enhanced Access to Public Records:		
	Summer Tax Roll	\$600.00	\$1200.00
	Winter Tax Roll	\$600.00	\$1200.00
	Annual Assessment Roll	\$1,200.00	\$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.

Project Title	Department	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	Future Years
Buildings							
General Building Maintenance							
Multiple Buildings - LED Conversion	Public Works						
Replace 2013 F250 (Unit 71)	Public Works		\$ 55,000				
Replacement of Motor Pool Items	Public Works	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000
Other Facilities							
Okemos Library Parking Lot Seal Coating and Line Marking	Public Works				\$ 7,000		
Glendale Driveway Seal Coating	Public Works				\$ 15,000		
Parking Lot Seal Coating and Line Marking	Public Works			\$ 50,000			\$ 60,000
Municipal Building							
Municipal Parking Lot Seal Coating and Line Marking	Public Works				\$ 25,000		
Municipal Building Renovations	Public Works		\$ 320,000				
Electronic Door Control Systems	Public Works				\$ 400,000		
Safety Enhancements	Public Works			\$ 1,500,000			
Panic Buttons in Town Hall Building	Public Works		\$ 25,000				
Public Safety Building							
Fire Station 91 (Central)							
Dorm Addition	Fire		\$ 1,250,000				
Central Fire Storage Building	Outlay-General Fund		\$ 800,000				
Fire Station 92 (North)							
North Fire Parking Lot Seal Coating and Line Marking	Public Works				\$ 2,000		
Fire Station 93 (South)							
South Fire Parking Lot Seal Coating and Line Marking	Public Works				\$ 2,500		
Service Center							
Service Center Parking Lot Seal Coating and Line Marking	Public Works				\$ 7,500		
Service Center - Generator	Public Works	\$ 80,000					\$ 300,000
Service Center Expansion Design and Engineering	Public Works						\$ 300,000
Service Center Expansion Construction	Public Works						\$ 3,000,000
Recycling Center							
Recycling Center behind the Service Center	Public Works						\$ 600,000
Marketplace On The Green							
Bathroom Expansion	Parks and Recreation						\$ 100,000
Snell-Towar Recreation Center							
Snell-Towar Recreation Center	Parks and Recreation						\$ 250,000
Harris Nature Center							
Information Technology							

Storage Area Network Devices	Information Technology						\$ 140,000
Firewall and Software Defined Wide Area Network (SD Wan)	Information Technology						\$ 170,000
Network Switches	Information Technology						\$ 255,000
End User Devices	Information Technology	\$ 12,000	\$ 75,000	\$ 75,000	\$ 75,000	\$ 75,000	\$ 750,000
Vulnerability Management Server	Information Technology						\$ 42,000
Node Replacement	Information Technology	\$ 84,700					
Mobile data Units	Information Technology	\$ 20,000					
Data backup and Protection Servers	Information Technology						\$ 35,000
Parks and Recreation							
Robotic Mower	Parks and Recreation						\$ 15,000
22' Landscaping Trailer	Parks and Recreation						\$ 7,500
Zero Turn Mower	Parks and Recreation	\$ 70,000					\$ 70,000
Ford F-350 Truck (Replacing the current 2008 F-250 Standard Cab)	Parks and Recreation						\$ 70,000
Chevy Colorado 4x4 (Replacing the 2008 GMC Canyon)	Parks and Recreation						\$ 60,000
Ford F-250	Parks and Recreation						\$ 65,000
Trailers 1 large 1 small (2004 Felling and 2002 Load Rite)	Parks and Recreation			\$ 20,000			
2 Side by Side (Gator)	Parks and Recreation	\$ 50,000					
Ford Explorer (replaced Supervisor Escape)	Parks and Recreation				\$ 40,000		
F 350 (Replace 2005 Dodge 3500 + old F350)	Parks and Recreation						
Replace 2007 Batwing Toro	Parks and Recreation		\$ 75,000				
Replace 2006 Rec Van (Unit 60)	Parks and Recreation	\$ 52,500					
Replace 2007 felling trailer	Parks and Recreation				\$ 20,000		
Replace 2007 Dodge 3500	Parks and Recreation				\$ 60,000		
Replacement of Motor Pool Items	Parks and Recreation						\$ 175,000
Central Park - Pavilion	Parks and Recreation						
Ferguson Park - Canoe Launch	Parks and Recreation						
Wonch Park - Canoe Launch	Parks and Recreation	\$ 75,000					\$ 150,000
Harris Nature Center - Canoe launch	Parks and Recreation	\$ 75,000					
Towner Road Playground	Parks and Recreation						
Okemos Road Park - Bike Trail Hub	Parks and Recreation	\$ 499,600					
Ottawa Hills Park - Playground	Parks and Recreation						
Marshall Park - Playground	Parks and Recreation						
Nancy Moore Park - Playground	Parks and Recreation			\$ 175,000			
Hillbrook Park - Restrooms	Parks and Recreation			\$ 250,000			
Nancy Moore Park - Pavilion	Parks and Recreation	\$ 150,000					
Nancy Moore Park - Loop Trail	Parks and Recreation				\$ 100,000		
Central Park - Splashpad	Parks and Recreation						\$ 500,000
Meridian Riverfront Park - Trail	Parks and Recreation						\$ 1,000,000
Wonch Park - General Improvements	Parks and Recreation						\$ 500,000
Hartrick Park Parking Lot Expansion	Parks and Recreation						\$ 300,000
Barrier Free Playground	Parks and Recreation		\$ 600,000				
Farmer's Market Windscreens	Parks and Recreation	\$ 10,000					
Cricket Grounds	Parks and Recreation						TBD

Underground Infrastructure

Water

Ford Explorer (Engineering Department)	Public Works							
Ford F-250	Public Works							
Ford F-250	Public Works	\$ 62,000						
Ford F-350	Public Works							
Ford F-350 Truck	Public Works							\$ 55,000
Replace 2002 5 Yard Dump Truck (Unit 24)	Public Works		\$ 110,000					
Replace 2011 F350 (Unit 13)	Public Works		\$ 62,000					
Replace 2012 F250 (Unit 8)	Public Works		\$ 62,000					
Replace 2003 Job Trailer and upfit (Unit 672)	Public Works			\$ 20,000				
Replace 2007 Backhoe (Unit 18)	Public Works	\$ 160,000						
Tracked Skid Steer	Public Works							
Replace 2017 F250 (Unit 5)	Public Works						\$ 65,000	
Replacement of Motor Pool Items	Public Works							\$ 175,000
AMI Data Collectors	Public Works	\$ 180,000						
Replace 16" water main valve at Grand River Ave and Marsh Rd intersection and 16" valve near RR tracks, east of Park Lake Rd	Public Works		\$ 350,000					
New 16" mid-block gate valve between Okemos Rd and Marsh Rd on Grand River Ave	Public Works		\$ 100,000					
New 16" mid-block gate valve between Marsh Rd and Dobie Rd on Grand River Ave	Public Works		\$ 100,000					
New 20" gate valve	Public Works		\$ 400,000					
Replace 8" gate val	Public Works		\$ 80,000					
Replace 16" water main valves	Public Works		\$ 160,000	\$ 172,000	\$ 185,000	\$ 195,000	\$ 200,000	
Replace Hydrants that are not Storz capatable (start with Traverse City Hydrants)	Public Works	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	
NW quad of Haslett / Marsh water main replacement (750 feet)	Public Works		\$ 150,000					
Blue Haven - Linden to Raphael water main replacement (1,300 feet)	Public Works		\$ 400,000					
Water Meter Replacement Program	Public Works	\$ 325,000	\$ 1,300,000	\$ 1,450,000				
Kinawa Water Main Replacement	Public Works		\$ 550,000					
Replace 16" water main valves	Public Works			\$ 320,000				
South Water Tower Exterior Maintenance	Public Works			\$ 250,000				
Okemos Road- Tamarack to Shawnee Water Main Replacement	Public Works				\$ 1,500,000			
Replace large water main valves (12" & 16")	Public Works					\$ 300,000		
Replace large water main valves (12" & 16")	Public Works							\$ 300,000

Sewer

Ford F-350	Public Works							\$ 55,000
Ford F-450	Public Works							
F250 Replace 2011 F350 (Unit 38)	Public Works		\$ 65,000					
Replace 2013 F250 (Unit 28)	Public Works							
Small 2002 Load Rite Trailer	Public Works			\$ 20,000				
Replacement of Motor Pool Items	Public Works			\$ 130,000	\$ 140,000	\$ 150,000	\$ 160,000	

AMI Data Collectors	Public Works	\$ 180,000					
Lift station Rehab: Replace Panel for the Cornell Lift Station	Public Works		\$ 25,000				
Lift station Rehab: Generator Replacement	Public Works		\$ 110,000				
Misc. sanitary sewer rehab - Towar area, Carlton, Tacoma	Public Works		\$ 500,000				
Misc. sanitary sewer rehab - Northwest interceptor, Indian Lakes, Riverwood, Small Acres FM,(for Central LS)	Public Works			\$ 500,000			
Misc. Sanitary Rehab	Public Works	\$ 1,720,000					
Onsite back up generator- Grand River/ Dobie & Woodhill Lift Station	Public Works			\$ 150,000			
Vactor	Public Works	\$ 600,000					
Forest Hills Lift Station Replacement	Public Works	\$ 1,000,000					
Onsite back up generator- LS to be determined	Public Works					\$ 125,000	
Onsite back up generator- LS to be determined	Public Works						\$ 125,000

Aboveground Infrastructure

Roads

Local Road Program (LRP) Reconstruction	Public Works	\$ 5,750,000	\$ 4,000,000	\$ 3,000,000	\$ 3,000,000	\$ 3,000,000	\$ 3,000,000
LRP Preventative Maintenance & Engineering	Public Works	\$ 610,000	\$ 620,000	\$ 630,000	\$ 640,000	\$ 650,000	\$ 660,000

Pathways

Tool Cat Attachments	Parks and Recreation			\$ 10,000			
Tool Cat (Replace 2006 Tool Cat)	Parks and Recreation		\$ 100,000				
Replace 2008 Tool Cat	Parks and Pathways		\$ 75,000				
Replacement of Motor Pool Items	Parks and Pathways				\$ 40,000	\$ 40,000	\$ 40,000
MSU to Lake Lansing Pathway Phase III	Parks and Pathways	\$ 2,700,000					
American House Pathway	Parks and Pathways	\$ 320,000					
Haslett Road Pathway	Parks and Pathways	\$ 375,000					
Carlton St Pathway	Public Works		\$ 75,000				
Rootcutting and Sealcoating	Public Works		\$ 100,000				
Gap Projects	Parks and Pathways		\$ 310,000				
Eastern Third Regional Trail phase 1	Parks and Pathways			\$ 1,200,000			
4619 Okemos Rd Retaining Wall Replacement	Public Works			\$ 50,000			
2364 Mount Hope Retaining Wall Replacement	Public Works			\$ 50,000			
Haslett Rd Copper Creek Pathway Gap	Public Works		\$ 25,000				
Blondie's Barn Pathway Gap	Public Works		\$ 25,000				
Meridian East Lansing North Trail Connector	Public Works		\$ 650,000				
Pathway Maintenance and Expansion	Public Works			\$ 650,000	\$ 650,000		\$ 650,000
CMS Energy ROW Trail from Haslett Rd to Okemos Rd	Public Works					\$ 1,750,000	

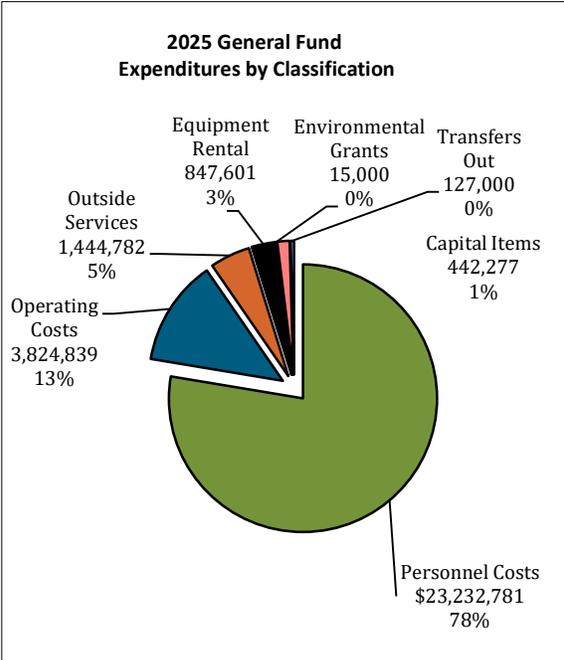
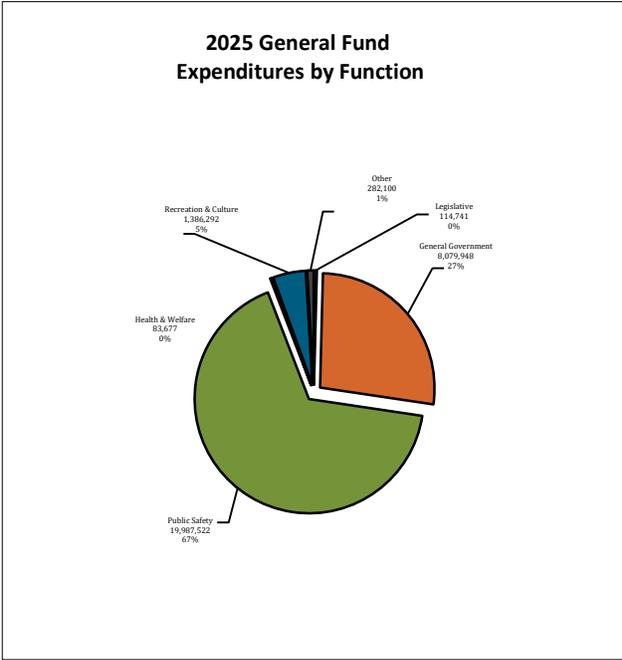
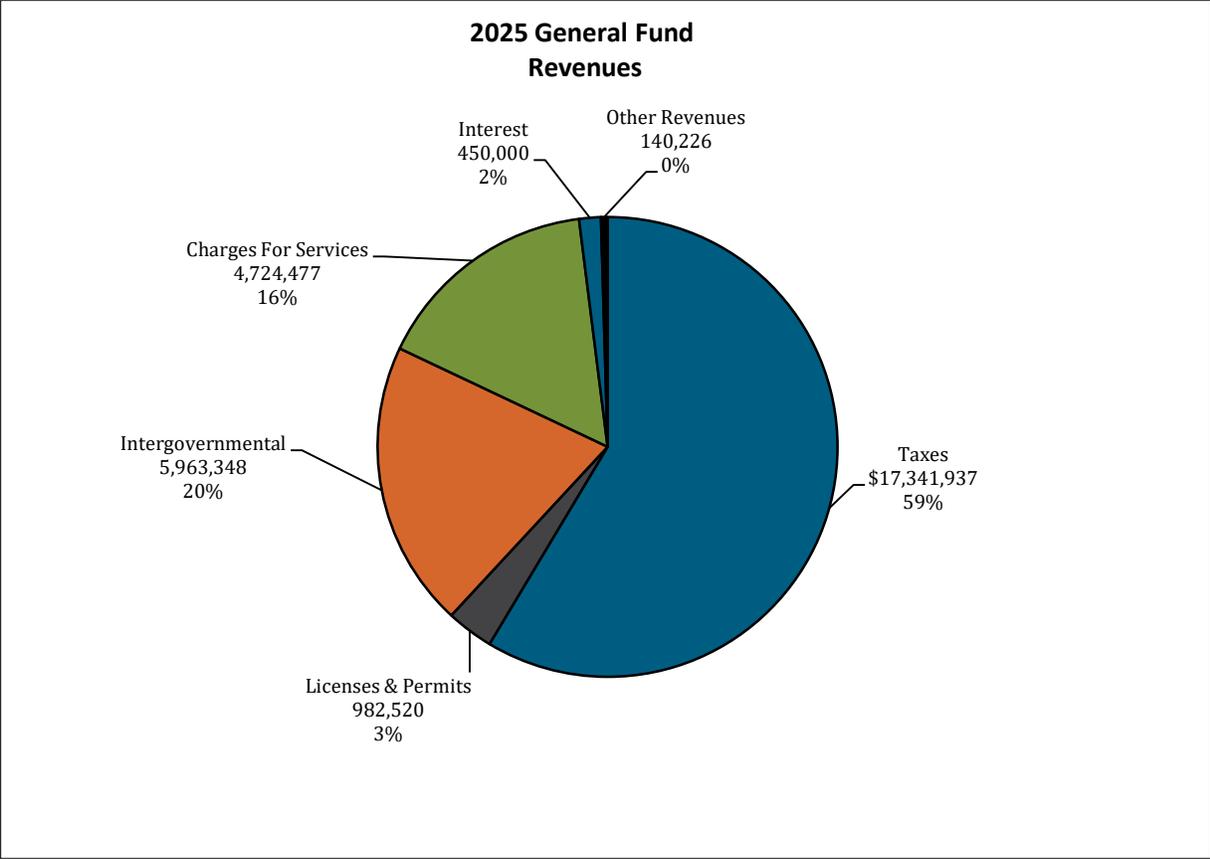
Sidewalks

Annual Order to Maintain	Public Works	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000
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Cemetery

Gator	Public Works	\$ 32,926					
Sustainability Infrastructure							
Installation of EV stations at the municipal complex	Public Works		\$ 150,000				
Central Fire Station Solar Project	Public Works		\$ 260,000				
Public Safety Building Solar Project	Public Works	\$ 300,000					
Historical Village Solar Project	Public Works						
Harris Nature Center Solar Project	Public Works					\$ 125,000	
Municipal Building Solar Project	Public Works						\$ 650,000
Elections							
Dedicated Camera System for Election Drop Boxes	Elections		\$ 50,000				
Police							
Police Interceptor	Police	\$ 55,000	\$ 60,000	\$ 65,000	\$ 70,000	\$ 75,000	\$ 80,000
Police Interceptor	Police	\$ 55,000	\$ 60,000	\$ 65,000	\$ 70,000	\$ 75,000	\$ 80,000
Police Interceptor	Police		\$ 60,000	\$ 65,000	\$ 70,000	\$ 75,000	\$ 80,000
Police - DB - Escape	Police						
Primary Weapons	Police						\$ 30,000
Patrol Rifles	Police		\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500	
Secondary Weapons	Police						\$ 10,000
AEDs (2 per year)	Police				\$ 4,000	\$ 4,000	\$ 4,000
Speed Signs	Police						\$ 11,000
Radars (1 = \$2,200)	Police	\$ 11,000	\$ 2,500	\$ 2,500	\$ 2,500	\$ 2,500	\$ 2,500
Soft Ballistic Shields	Police			\$ 2,200	\$ 2,500	\$ 2,500	\$ 2,500
Rifle Rated Ballistic Shield	Police						\$ 11,000
Ammunition	Police	\$ 22,000	\$ 24,000	\$ 25,000	\$ 26,000	\$ 27,000	
Police Ipads	Police					\$ 30,000	
Fire							
Self Contained Breathing Apparatus (SCBA) - Harnesses, Bottles, Masks	Fire		\$ 350,000				
Cascade air filler system	Fire						
Boat, Inflatable	Fire						\$ 25,000
Command Vehicle	Fire						\$ 56,000
Fire Marshal Vehicle	Fire						\$ 60,000
Ladder Truck #93	Fire						\$ 1,000,000
Ambulance Replacement (Unit ###)	Fire						
Ambulance Re-chassis (Unit 911)	Fire				\$ 300,000		
Replace 2010 Training Officer Escape	Fire		\$ 40,000				
Ambulance Re-chassis (Unit 93)	Fire					\$ 225,000	
Ambulance Re-chassis (Unit 92)	Fire						\$ 250,000

Ambulance Re-chassis (Unit 91)	Fire						\$ 275,000
Engine, Pumper (Sutphen) #93	Fire						\$ 1,000,000
Engine, Pumper (Pierce) #92	Fire						\$ 750,000
Engine, Pumper (Spartan Metro Star) #91	Fire						\$ 750,000
Replacement of Motor Pool Items for Fire Department	Fire						\$ 250,000
AEDs, 12 lead monitors, Power Cots, Lucas Machine, Stairchairs	Fire	\$ 216,000	\$ 216,000	\$ 216,000	\$ 216,000	\$ 216,000	\$ 1,080,000
UTV Trailer	Fire		\$ 5,000				
Access Readers	Fire		\$ 25,000				
Tornado Sirens	Fire						\$ 595,000
Communications							
Field Camera System	Communications	\$ 8,000	\$ 8,000	\$ 8,000	\$ 8,000	\$ 8,000	\$ 8,000
MAC editing computers	Communications	\$ 6,000	\$ 6,000	\$ 6,000	\$ 6,000	\$ 6,000	
Remote Townhall Camera System	Communications		\$ 50,000				
EditShare File System	Communications	\$ 100,000					
Server Replacements	Communications	\$ 90,000					
NewTek Broadcast Switcher	Communications		\$ 30,000				
Historical Village							
Ongoing Building Repair, Historical Village	Parks and Recreation		\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000



GENERAL FUND
FINANCIAL SUMMARY
2026

Summary of 2026 Operating Activity:

Estimated Revenues & Financing Sources:

Taxes	\$17,341,937	58.58%
Licenses & Permits	982,520	3.32%
Intergovernmental	5,963,348	20.14%
Charges For Services	4,724,477	15.96%
Interest	450,000	1.52%
Other Revenues	<u>140,226</u>	0.47%

Total Estimated Revenues & Financing Sources	<u>\$29,602,508</u>
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Estimated Expenditures & Financing Uses:

Legislative	114,741	0.38%
General Government	8,079,948	26.99%
Public Safety	19,987,522	66.77%
Health & Welfare	83,677	0.28%
Recreation & Culture	1,386,292	4.63%
Other	<u>282,100</u>	0.94%

Total Estimated Expenditures & Financing Uses	<u>29,934,280</u>
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Anticipated Surplus (Deficit) for 2026	<u><u>(\$331,772)</u></u>
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Statement of Fund Balance

Fund Balance as of December 31, 2024 (per audited financial statements)	\$12,810,399
Anticipated Surplus (Deficit) for 2025	<u>(152,337)</u>
Estimated Available Fund Balance as of December 31, 2025	12,658,062
Anticipated Surplus (Deficit) for 2026	<u>(331,772)</u>
Estimated Available Fund Balance as of December 31, 2026	<u><u>\$12,326,290</u></u>
Fund Balance/Average Monthly Expenditures	<u><u>5.25</u></u>

**GENERAL FUND
DETAILED REVENUE SUMMARY BY SOURCE**

ACTIVITY	2024 Actual	2025 Original Budget	2025 Projected Total	2026 BUDGET	% of Total	% Chg v. 2025 Budget
TAXES						
Current Tax Collections	\$8,774,677	\$9,217,375	\$9,265,916	\$9,603,611	32.44%	4.19%
Payment in Lieu of Taxes	9,012	9,000	10,413	9,500	0.03%	5.56%
MUNICIPAL SERVICES AGREEMENT	9,000	9,000	9,270	9,548	0.03%	6.09%
Police Millage 1998	1,269,358	1,333,425	1,340,339	1,389,295	4.69%	4.19%
Fire Millage 1998	1,337,529	1,404,990	1,412,279	1,463,805	4.94%	4.19%
Police/Fire Millage 2018	3,110,943	3,274,371	3,285,418	3,411,575	11.52%	4.19%
Trailer Park Collections	306	200	215	200	0.00%	0.00%
Community Services Millage 2002	137,559	144,592	145,227	150,561	0.51%	4.13%
Delinquent Tax Collection	26,986	20,000	39,461	27,000	0.09%	35.00%
Tax Administration Fee	1,242,123	1,264,200	1,264,200	1,276,842	4.31%	1.00%
TOTAL TAXES	15,917,493	16,677,153	16,772,738	17,341,937	58.59%	3.99%
LICENSES & PERMITS						
Building Permits	939,154	600,000	650,000	700,000	2.35%	16.67%
Other Permits	314,176	256,250	251,910	282,520	0.95%	10.25%
TOTAL LICENSES & PERMITS	1,253,330	856,250	901,910	982,520	3.31%	14.75%
INTERGOVERNMENTAL						
Federal Revenue	77,959	0	0	0	0.00%	n/a
Local Community Stabilization Share	62,094	63,000	60,703	60,000	0.20%	-4.76%
State Revenue Sharing	4,845,383	4,864,367	4,864,367	5,059,848	17.09%	4.02%
Liquor Tax Refund	33,587	30,000	30,000	30,000	0.10%	0.00%
METRO Act Fees	26,464	30,000	42,232	30,000	0.10%	0.00%
Local Revenue Sharing Agreements	606,366	615,000	675,561	675,000	2.28%	9.76%
Other	447,920	83,000	143,566	108,500	0.37%	30.72%
TOTAL INTERGOVERNMENTAL	6,099,773	5,685,367	5,816,429	5,963,348	20.15%	4.89%
CHARGES FOR SERVICES						
Administration - Public Works Services	1,050,000	1,050,000	1,050,000	1,081,500	3.65%	3.00%
Administration - Pedestrian Bikepath	0	59,175	59,175	60,951	0.21%	3.00%
Administration - Cable T.V.	594,141	425,000	425,000	425,000	1.44%	0.00%
Cemetery Revenue	49,200	42,500	42,630	42,500	0.14%	0.00%
Planning Department	29,550	30,000	30,000	30,000	0.10%	0.00%
Street Lights	419,253	425,000	463,191	500,201	1.69%	17.69%
Ambulance Fees	1,790,788	1,700,000	1,700,000	1,700,000	5.74%	0.00%
Police Services-Williamstown Twp.	175,290	160,000	169,995	175,095	0.59%	9.43%
Reimbursement - Fire & Police	150,229	65,000	80,197	65,000	0.22%	0.00%
Reimbursement - Crossing Guard	17,193	15,000	15,000	25,000	0.08%	66.67%
Reimbursement - School Security	71,178	36,000	94,955	50,000	0.17%	38.89%
Reimbursement - City of Mason	0	0	0	30,000	0.10%	n/a
Reimbursement - Alaedon Twp	0	0	0	8,000	0.03%	n/a
Recreation Program Rev	183,996	194,700	199,233	194,730	0.66%	0.02%
Franchise Fees - BWL	133,294	172,000	172,000	172,000	0.58%	0.00%
Code Inspection & Registration Fees	162,934	166,500	131,500	164,500	0.56%	-1.20%
TOTAL CHARGES FOR SERVICES	4,827,046	4,540,875	4,632,876	4,724,477	15.95%	4.04%
INTEREST						
Interest Income - General Fund	777,594	450,000	450,000	450,000	1.52%	0.00%
TOTAL INTEREST	777,594	450,000	450,000	450,000	1.52%	0.00%
OTHER REVENUES						
Reimbursement	48,406	30,000	99,024	34,916	0.12%	16.39%
Donations	19,986	18,000	14,500	10,500	0.04%	-41.67%
Rentals	6,380	6,960	6,960	6,960	0.02%	0.00%
Miscellaneous	18,099	9,200	12,350	9,850	0.03%	7.07%
Court Restitution	8,647	10,000	10,000	10,000	0.03%	0.00%
Vehicle & Surplus Property Sales	733	0	70	0	0.00%	n/a
Fines & Tickets	93,309	68,000	85,074	68,000	0.23%	0.00%
Lease Proceeds - GASB	1,878,246	0	0	0	0.00%	n/a
Transfer In from ARPA Funds	267,490	0	0	0	0.00%	n/a
TOTAL OTHER REVENUE	2,341,296	142,160	227,978	140,226	0.47%	-1.36%
TOTAL REVENUES	31,216,532	28,351,805	28,801,931	29,602,508	100.00%	4.41%

**GENERAL FUND
DEPARTMENT EXPENDITURE SUMMARY**

Expenditures by Function

FUNCTION	2024 Actual	2025 Original Budget	2025 Projected Total	2026 BUDGET	% of Total	% Chg v. 25 Budget
LEGISLATIVE						
Township Board	\$284,931	\$106,387	\$114,070	\$114,741	0.38%	7.85%
TOTAL LEGISLATIVE	<u>284,931</u>	<u>106,387</u>	<u>114,070</u>	<u>114,741</u>	0.38%	7.85%
GENERAL GOVERNMENT						
Administrative Services	2,007,664	1,868,376	1,945,985	2,055,626	6.87%	10.02%
Accounting & Budgeting	575,507	555,251	794,819	493,429	1.65%	-11.13%
Clerk - Administration	475,703	451,130	450,130	460,014	1.54%	1.97%
Information Technology	605,761	985,421	972,101	942,801	3.15%	-4.33%
Assessing	506,192	558,828	564,358	588,935	1.97%	5.39%
Treasurer	402,536	392,648	401,448	420,165	1.40%	7.01%
Clerk - Elections	562,336	82,137	133,814	265,785	0.89%	223.59%
Building Maintenance	504,690	517,014	515,014	526,178	1.76%	1.77%
Township Manager/Personnel	955,404	992,893	993,668	899,173	3.00%	-9.44%
Grounds Maintenance	216,698	252,071	252,071	240,680	0.80%	-4.52%
Recycling Center	131,421	170,722	170,722	61,100	0.20%	-64.21%
Watershed Management	977,696	918,337	930,633	923,821	3.09%	0.60%
Cemetery	113,570	125,918	125,918	144,424	0.48%	14.70%
Associations/Authorities	55,107	56,350	56,604	57,817	0.19%	2.60%
TOTAL GENERAL GOVERNMENT	<u>8,090,285</u>	<u>7,927,096</u>	<u>8,307,285</u>	<u>8,079,948</u>	26.99%	1.93%
PUBLIC SAFETY						
Police	8,086,664	8,233,633	8,273,045	9,085,359	30.35%	10.34%
EMS/Fire	10,127,770	8,823,464	8,841,964	9,432,059	31.51%	6.90%
Community Planning & Dev - Planning	585,443	617,312	635,562	576,348	1.93%	-6.64%
Community Planning & Dev - Building	721,745	749,051	748,071	893,756	2.99%	19.32%
TOTAL PUBLIC SAFETY	<u>19,521,622</u>	<u>18,423,460</u>	<u>18,498,642</u>	<u>19,987,522</u>	66.77%	8.49%
HEALTH & WELFARE						
Human Services	61,993	77,094	77,094	83,677	0.28%	8.54%
TOTAL HEALTH & WELFARE	<u>61,993</u>	<u>77,094</u>	<u>77,094</u>	<u>83,677</u>	0.28%	8.54%
COMMUNITY AND ECONOMIC DEVELOPMENT						
Meridian Revevelopment	0	0	0	0	0.00%	n/a
TOTAL COMMUNITY AND ECON. DEV.	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>		
RECREATION & CULTURAL						
Park Commission	2,374	7,244	7,244	7,247	0.02%	0.04%
Park & Recreation Administration	255,767	225,178	225,778	122,423	0.41%	-45.63%
Recreation	267,516	333,119	334,219	300,907	1.01%	-9.67%
Parks Maintenance	538,050	520,412	524,052	538,083	1.80%	3.40%
Community Activities	17,644	20,000	20,000	17,500	0.06%	-12.50%
Communications	353,636	391,561	440,292	400,132	1.34%	2.19%
TOTAL RECREATION & CULTURAL	<u>1,434,987</u>	<u>1,497,514</u>	<u>1,551,585</u>	<u>1,386,292</u>	4.63%	-7.43%
OTHER						
Capital Outlay	127,250	153,000	278,592	155,100	0.52%	1.37%
Operating Transfers Out	1,237,594	127,000	127,000	127,000	0.42%	0.00%
TOTAL OTHER	<u>1,364,844</u>	<u>280,000</u>	<u>405,592</u>	<u>282,100</u>	0.94%	0.75%
TOTAL EXPENDITURES	<u>\$30,758,662</u>	<u>\$28,311,551</u>	<u>\$28,954,268</u>	<u>\$29,934,280</u>	100.00%	5.73%

Expenditures by Account Classification

ACCOUNT CLASSIFICATION	2024 Actual	2025 Original Budget	2025 Projected Total	2026 BUDGET	% of Total	% Chg v. 25 Budget
Personnel Costs	\$21,126,913	\$21,760,634	\$22,076,254	\$23,232,781	77.61%	6.77%
Operating Costs	3,688,530	3,745,989	3,849,116	3,824,839	12.78%	2.10%
Outside Services	1,566,766	1,541,127	1,431,920	1,444,782	4.83%	-6.25%
Equipment Rental	770,546	847,601	847,601	847,601	2.83%	0.00%
Environmental Grants	11,210	20,000	20,000	15,000	0.05%	-25.00%
Capital Items	2,357,103	269,200	602,377	442,277	1.48%	64.29%
Transfers Out	1,237,594	127,000	127,000	127,000	0.42%	0.00%
TOTAL EXPENDITURES	<u>\$30,758,662</u>	<u>\$28,311,551</u>	<u>\$28,954,268</u>	<u>\$29,934,280</u>	100.00%	5.73%

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 2026 Priorities:

- Implement the Board's 2026 Goals around economic development, environmental sustainability, senior center, communications, and financial planning

BUDGET SUMMARY				
<u>Account Classification</u>	<u>2024 Actual</u>	<u>2025 Original Budget</u>	<u>2025 Projected Total</u>	<u>2026 Budget</u>
Personnel Costs	\$87,612	\$86,387	\$89,070	\$91,741
Operating Costs	17,051	18,000	22,000	20,000
Outside Services	180,268	2,000	3,000	3,000
TOTAL	<u>\$284,931</u>	<u>\$106,387</u>	<u>\$114,070</u>	<u>\$114,741</u>

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

Operating Costs: Includes communications (\$12,000), conferences (\$7,000), and operating supplies (\$1,000).

Outside Services: Education programs, training, and Board initiatives.

PERSONNEL SUMMARY			
<u>Position/Title</u>	<u>2024</u>	<u>2025</u>	<u>2026</u>
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, legal services, retiree health care, equipment maintenance, and office supplies.

Key 2026 Priorities:

- Develop and issue a request for proposals (RFP) for legal services
- Review current insurance policies to ensure adequate coverage and cost-effective rates

BUDGET SUMMARY				
<u>Account Classification</u>	<u>2024 Actual</u>	<u>2025 Original Budget</u>	<u>2025 Projected Total</u>	<u>2026 Budget</u>
Personnel Costs	\$217,510	\$264,876	\$254,931	\$251,608
Operating Costs	1,313,916	1,221,000	1,293,554	1,382,018
Outside Services	476,238	382,500	397,500	422,000
	<u>\$2,007,664</u>	<u>\$1,868,376</u>	<u>\$1,945,985</u>	<u>\$2,055,626</u>

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. It also oversees financial reporting, budget development and monitoring, external audits, and the review of internal procedures and controls.

Key 2026 Priorities:

- Enhance utility billing operations by collaborating with the Public Works departments to improve efficiency, accuracy, and reliability of the utility billing process
- Refine future budgets with the goal of submitting a user-friendly, polished, award-worthy budget
- Develop a five-year financial forecast for the Township with the M-Team

BUDGET SUMMARY				
<u>Account Classification</u>	<u>2024 Actual</u>	<u>2025 Original Budget</u>	<u>2025 Projected Total</u>	<u>2026 Budget</u>
Personnel Costs	\$489,851	\$477,151	\$727,001	\$416,829
Operating Costs	38,623	35,600	35,600	44,600
Outside Services	47,033	42,500	32,218	32,000
	<u>\$575,507</u>	<u>\$555,251</u>	<u>\$794,819</u>	<u>\$493,429</u>

Personnel Costs: Adjusting staffing allocation for utility billing book keepers

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			
<u>Position/Title</u>	<u>2024</u>	<u>2025</u>	<u>2026</u>
Finance Director	1.0	1.0	1.0
Accountant	1.0	1.0	1.0
Administrative Assistant I	0.5	0.5	0.0
Bookkeeper	2.5	2.5	2.0
Utility Billing Supervisor	0.0	1.0	0.0
	<u>5.00</u>	<u>6.00</u>	<u>4.00</u>

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 2026 Priorities:

- Training opportunities for Clerk's office staff including the onboarding of Deputy Clerk/Election Administrator
- Ensuring transparency by providing public information and publishing notices.

BUDGET SUMMARY				
<u>Account Classification</u>	<u>2024 Actual</u>	<u>2025 Original Budget</u>	<u>2025 Projected Total</u>	<u>2026 Budget</u>
Personnel Costs	\$433,534	\$424,530	\$424,530	\$435,264
Operating Costs	8,198	9,100	8,100	7,250
Outside Services	25,283	17,500	17,500	17,500
Capital Items	8,688	0	0	0
	<u>\$475,703</u>	<u>\$451,130</u>	<u>\$450,130</u>	<u>\$460,014</u>

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			
<u>Position/Title</u>	<u>2024</u>	<u>2025</u>	<u>2026</u>
Township Clerk	1.0	1.0	1.0
Assistant to the Clerk	1.0	0.0	0.0
Deputy Clerk/Election Administrator	0.0	1.0	1.0
Administrative Assistant II	1.0	1.0	1.0
Records Technician II	1.0	1.0	1.0
	<u>4.0</u>	<u>4.0</u>	<u>4.0</u>
Temporary Election Help	5.0	5.0	6.0

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 2026 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				
<u>Account Classification</u>	<u>2024 Actual</u>	<u>2025 Original Budget</u>	<u>2025 Projected Total</u>	<u>2026 Budget</u>
Personnel Costs	\$378,067	\$385,771	\$372,451	\$384,801
Operating Costs	248,643	523,250	523,250	503,100
Outside Services	-26,610	73,400	73,400	51,900
Capital Items	5,661	3,000	3,000	3,000
	<u>\$605,761</u>	<u>\$985,421</u>	<u>\$972,101</u>	<u>\$942,801</u>

Personnel Costs: Small adjustment for staffing allocation for DPW Records Manager/GIS Specialist.

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 (\$3,750), Electrical Work and wiring (\$6,150), Network Engineering (\$30,000) and Network Security Hardware (\$12,000).

Capital Items: ECMO Server Software (\$1,000), and Assessing Conference Room Display (\$2,000)

PERSONNEL SUMMARY			
<u>Position/Title</u>	<u>2024</u>	<u>2025</u>	<u>2026</u>
Director of Information Technology	1.0	1.0	1.0
IT Technician	2.0	2.0	2.0
GIS Specialist	0.0	0.0	0.0
DPW Records Manager/GIS Specialist	0.3	0.3	0.2
	<u>3.3</u>	<u>3.3</u>	<u>3.2</u>

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 2026 Priorities:

- Establish and deliver on time a certified 2026 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				
<u>Account Classification</u>	<u>2024 Actual</u>	<u>2025 Original Budget</u>	<u>2025 Projected Total</u>	<u>2026 Budget</u>
Personnel Costs	\$493,301	\$507,628	\$513,158	\$536,335
Operating Costs	7,985	10,700	10,700	12,100
Outside Services	4,906	40,500	40,500	40,500
	<u>\$506,192</u>	<u>\$558,828</u>	<u>\$564,358</u>	<u>\$588,935</u>

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			
<u>Position/Title</u>	<u>2024</u>	<u>2025</u>	<u>2026</u>
Assessor	1.0	1.0	1.0
Appraiser II	2.0	2.0	2.0
Assessing Clerk	1.0	1.0	1.0
	<u>4.0</u>	<u>4.0</u>	<u>4.0</u>
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 2026 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				
<u>Account Classification</u>	<u>2024 Actual</u>	<u>2025 Original Budget</u>	<u>2025 Projected Total</u>	<u>2026 Budget</u>
Personnel Costs	\$350,605	\$338,648	\$338,648	\$357,165
Operating Costs	34,102	23,250	32,050	33,000
Outside Services	17,829	30,750	30,750	30,000
	<u>\$402,536</u>	<u>\$392,648</u>	<u>\$401,448</u>	<u>\$420,165</u>

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			
<u>Position/Title</u>	<u>2024</u>	<u>2025</u>	<u>2026</u>
Treasurer	1.0	1.0	1.0
Assistant to the Treasurer	1.0	1.0	1.0
Bookkeeper	1.0	1.0	1.0
	<u>3.0</u>	<u>3.0</u>	<u>3.0</u>

GENERAL FUND

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 2026 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				
<u>Account Classification</u>	<u>2024 Actual</u>	<u>2025 Original Budget</u>	<u>2025 Projected Total</u>	<u>2026 Budget</u>
Personnel Costs	\$409,965	\$26,465	\$67,515	\$176,285
Operating Costs	123,412	50,672	61,299	74,500
Outside Services	18,775	5,000	5,000	15,000
Capital Items	10,184	0	0	0
	<u>\$562,336</u>	<u>\$82,137</u>	<u>\$133,814</u>	<u>\$265,785</u>

Personnel Costs: Includes the cost for workers at the anticipated elections.

Operating Costs: Includes election supplies, postage and required state equipment maintenance.

Outside Services: Includes cost for election facilities, public notifications of elections, and moving/hauling of election equipment.

PERSONNEL SUMMARY	
(See summary for Clerk's Office)	

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				
<u>Account Classification</u>	<u>2024 Actual</u>	<u>2025 Original Budget</u>	<u>2025 Projected Total</u>	<u>2026 Budget</u>
Personnel Costs	\$113,415	\$133,862	\$133,862	\$144,076
Operating Costs	31,967	51,050	51,050	51,000
Outside Services	342,648	312,000	311,000	312,000
Equipment Rental	16,456	18,102	18,102	18,102
Capital Items	204	2,000	1,000	1,000
	<u>\$504,690</u>	<u>\$517,014</u>	<u>\$515,014</u>	<u>\$526,178</u>

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			
<u>Position/Title</u>	<u>2024</u>	<u>2025</u>	<u>2026</u>
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 2026 Priorities:

- Develop a Request for Proposals for legal services (contract expires June 2026)
- Negotiate expiring collective bargaining agreements with three unions
- Enhance the application and employment selection process to reduce hiring timelines
- Explore additional healthcare plan options and strategies to lower escalating costs

BUDGET SUMMARY				
<u>Account Classification</u>	<u>2024 Actual</u>	<u>2025 Original Budget</u>	<u>2025 Projected Total</u>	<u>2026 Budget</u>
Personnel Costs	\$851,733	\$864,325	\$864,325	\$789,805
Operating Costs	61,546	73,500	71,100	63,800
Outside Services	18,200	28,750	31,925	19,250
Equipment Rental (Motor Pool)	23,925	26,318	26,318	26,318
	<u>\$955,404</u>	<u>\$992,893</u>	<u>\$993,668</u>	<u>\$899,173</u>

Personnel Costs: Includes the elimination of the Director of Project Management & Operations.

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			
<u>Position/Title</u>	<u>2024</u>	<u>2025</u>	<u>2026</u>
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
Payroll Clerk	0.0	0.5	0.5
Executive Assistant	1.0	1.0	1.0
Director of Projects & Operations	1.0	1.0	0.0
Security/Information Officer	1.0	1.0	1.0
	<u>6.0</u>	<u>6.5</u>	<u>5.5</u>

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				
<u>Account Classification</u>	<u>2024 Actual</u>	<u>2025 Original Budget</u>	<u>2025 Projected Total</u>	<u>2026 Budget</u>
Personnel Costs	\$113,115	\$115,401	\$115,401	\$124,010
Operating Costs	19,037	42,900	42,900	22,900
Outside Services	17,847	20,000	20,000	20,000
Equipment Rental	66,154	72,770	72,770	72,770
Capital Items	545	1,000	1,000	1,000
	<u>\$216,698</u>	<u>\$252,071</u>	<u>\$252,071</u>	<u>\$240,680</u>

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			
<u>Position/Title</u>	<u>2024</u>	<u>2025</u>	<u>2026</u>
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				
<u>Account Classification</u>	<u>2024 Actual</u>	<u>2025 Original Budget</u>	<u>2025 Projected Total</u>	<u>2026 Budget</u>
Personnel Costs	\$69,821	\$98,622	\$98,622	\$0
Operating Costs	25,640	28,100	28,100	22,100
Environmental Grants	11,210	20,000	20,000	15,000
Outside Services	<u>24,750</u>	<u>24,000</u>	<u>24,000</u>	<u>24,000</u>
	<u>\$131,421</u>	<u>\$170,722</u>	<u>\$170,722</u>	<u>\$61,100</u>

Personnel Costs: In 2025, reassigned the Environmental Program Coordinator duties to a DPW Project Engineer.

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

Environmental Grants: Includes Green Grants.

Outside Services: Contract with outside management company.

PERSONNEL SUMMARY			
<u>Position/Title</u>	<u>2024</u>	<u>2025</u>	<u>2026</u>
Environmental Programs Coordinator	0.8	0.8	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				
<u>Account Classification</u>	<u>2024 Actual</u>	<u>2025 Original Budget</u>	<u>2025 Projected Total</u>	<u>2026 Budget</u>
Operating Costs	\$960,875	\$898,337	\$910,633	\$903,821
Outside Services	<u>16,821</u>	<u>20,000</u>	<u>20,000</u>	<u>20,000</u>
	<u>\$977,696</u>	<u>\$918,337</u>	<u>\$930,633</u>	<u>\$923,821</u>

Operating Costs: Includes charges from Ingham County Drain Commissioner for Drains at Large (\$435,758) and Special Project Drains (\$468,063).

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				
<u>Account Classification</u>	<u>2024 Actual</u>	<u>2025 Original Budget</u>	<u>2025 Projected Total</u>	<u>2026 Budget</u>
Personnel Costs	\$46,978	\$40,488	\$40,488	\$42,444
Operating Costs	2,709	4,575	4,575	4,625
Outside Services	37,197	48,900	48,900	50,000
Equipment Rental	26,686	29,355	29,355	29,355
Capital Items	0	2,600	2,600	18,000
	<u>\$113,570</u>	<u>\$125,918</u>	<u>\$125,918</u>	<u>\$144,424</u>

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.

Capital Items: Fencing and Landscaping replacement, improvements at riverside cemetery, and a new entrance sign.

PERSONNEL SUMMARY			
<u>Position/Title</u>	<u>2024</u>	<u>2025</u>	<u>2026</u>
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 2026 Priorities:

- Continue to focus on officer health and wellness through annual mental health check-ups
- Improve safety in school zones by contracting for operations of the crossing guard program

BUDGET SUMMARY				
<u>Account Classification</u>	<u>2024 Actual</u>	<u>2025 Original Budget</u>	<u>2025 Projected Total</u>	<u>2026 Budget</u>
Personnel Costs	\$7,299,785	\$7,702,497	\$7,737,909	\$8,527,160
Operating Costs	264,457	199,400	199,400	182,500
Outside Services	11,922	16,200	18,200	99,263
Equipment Rental	444,165	252,436	252,436	252,436
Capital Items	66,335	63,100	65,100	24,000
	<u>\$8,086,664</u>	<u>\$8,233,633</u>	<u>\$8,273,045</u>	<u>\$9,085,359</u>

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 updated furniture for second-floor offices.

PERSONNEL SUMMARY			
<u>Position/Title</u>	<u>2024</u>	<u>2025</u>	<u>2026</u>
Chief of Police	1.0	1.0	1.0
Assistant Chief of Police	0.0	0.0	1.0
Captain	2.0	1.0	0.0
Lieutenant	0.0	2.0	2.0
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	0.0	1.0
Records Technician II	2.5	2.5	1.5
	45.5	46.5	46.5
Cadets/Crossing Guards, PT	9.0/6.0	9.0/6.0	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 wide range of emergency and non-emergency services including fire prevention, fire suppression, emergency medical care, special rescue, community risk reduction, and public education to residents, businesses, and visitors in the community. This activity is partially funded by two dedicated millages.

Key 2026 Priorities:

- Enhance emergency response capabilities
- Strengthen EMS operations and financial sustainability
- Invest in workforce training and development

BUDGET SUMMARY				
<u>Account Classification</u>	<u>2024 Actual</u>	<u>2025 Original Budget</u>	<u>2025 Projected Total</u>	<u>2026 Budget</u>
Personnel Costs	\$7,589,985	\$8,006,726	\$8,006,726	\$8,570,921
Operating Costs	291,770	233,350	233,350	258,850
Outside Services	40,075	226,177	30,000	30,400
Equipment Rental	96,425	342,211	342,211	342,211
Capital Items	2,109,515	15,000	229,677	229,677
	<u>\$10,127,770</u>	<u>\$8,823,464</u>	<u>\$8,841,964</u>	<u>\$9,432,059</u>

Personnel Costs: Includes wages and benefits for 40 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, O2 Supply for Ambulances and extrication preventative 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: Replacement of obsolete equipment and Stryker contact.

PERSONNEL SUMMARY			
<u>Position/Title</u>	<u>2024</u>	<u>2025</u>	<u>2026</u>
EMS/Fire Chief	1.0	1.0	1.0
Fire Marshall	1.0	1.0	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
	<u>40.0</u>	<u>40.0</u>	<u>40.0</u>
Part-time Firefighters	5.0	5.0	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 2026 Priorities:

- Continue updating the zoning ordinance, focusing on Supplemental Regulations that effect nearly every zoning district
- Finalize build-out analysis of the Township, a Master Plan goal, to begin guiding discussions for the next Master Plan update in 2028
- Improve our use of the Township website to share project information on new developments

BUDGET SUMMARY				
<u>Account Classification</u>	<u>2024 Actual</u>	<u>2025 Original Budget</u>	<u>2025 Projected Total</u>	<u>2026 Budget</u>
Personnel Costs	\$514,352	\$591,703	\$591,703	\$537,989
Operating Costs	5,819	10,000	8,250	12,750
Outside Services	60,189	10,000	30,000	20,000
Equipment Rental	5,099	5,609	5,609	5,609
Grant Expenditures	-16	0	0	0
	<u>\$585,443</u>	<u>\$617,312</u>	<u>\$635,562</u>	<u>\$576,348</u>

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

Outside Services: Cost of a digitization project, 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			
<u>Position/Title</u>	<u>2024</u>	<u>2025</u>	<u>2026</u>
Community Planning & Development Director	0.75	0.75	0.50
Director of Neighborhoods & Economic Development	1.0	1.0	1.0
Principal Planner	0.0	1.0	1.0
Senior Planner	1.0	0.0	0.0
Associate Planner	1.0	1.0	1.0
Administrative Assistant II	1.0	1.0	0.5
	<u>4.75</u>	<u>4.75</u>	<u>4.00</u>
Intern, part-time	1.0	1.0	0.0

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 2026 Priorities:

- Develop and Implement recruitment and succession plan for Township Building Official
- Restructure rental housing program to improve efficiency and annual results, ensuring quality properties
- Resolve red tags on structures in a timely manner, forcing landlord accountability
- Further progress towards 100% digital permitting

BUDGET SUMMARY				
<u>Account Classification</u>	<u>2024 Actual</u>	<u>2025 Original Budget</u>	<u>2025 Projected Total</u>	<u>2026 Budget</u>
Personnel Costs	\$688,082	\$698,033	\$697,053	\$845,738
Operating Costs	8,192	8,000	8,000	10,000
Outside Services	0	0	0	10,000
Equipment Rental	25,471	28,018	28,018	28,018
Capital Items	0	15,000	15,000	0
	<u>\$721,745</u>	<u>\$749,051</u>	<u>\$748,071</u>	<u>\$893,756</u>

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

Operating Costs: Includes supplies and professional conferences/dues.

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			
<u>Position/Title</u>	<u>2024</u>	<u>2025</u>	<u>2026</u>
Community Planning & Development Director	0.25	0.25	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	1.63	0.63
Senior Code Enforcement Officer	1.0	1.0	1.0
Property Compliance Officer	0.0	0.0	1.0
Administrative Assistant II	0.0	1.0	1.50
Administrative Assistant I	1.0	0.0	0.00
	<u>6.88</u>	<u>6.88</u>	<u>7.63</u>
Intern, part-time	1.0	1.0	1.0

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 0.1474 mills.

Key 2026 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				
<u>Account Classification</u>	<u>2024 Actual</u>	<u>2025 Original Budget</u>	<u>2025 Projected Total</u>	<u>2026 Budget</u>
Personnel Costs	\$61,794	\$76,394	\$76,394	\$82,977
Operating Costs	199	700	700	700
	<u>\$61,993</u>	<u>\$77,094</u>	<u>\$77,094</u>	<u>\$83,677</u>

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			
<u>Position/Title</u>	<u>2024</u>	<u>2025</u>	<u>2026</u>
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 2026 Priorities:

- Update the Five-Year Parks Master Plan
- Assist with 2026 Park Millage ballot language
- Review and determine capital improvement projects for 2026 and future years

BUDGET SUMMARY				
<u>Account Classification</u>	<u>2024 Actual</u>	<u>2025 Original Budget</u>	<u>2025 Projected Total</u>	<u>2026 Budget</u>
Personnel Costs	\$2,374	\$4,044	\$4,044	\$4,047
Operating Costs	0	3,200	3,200	3,200
	<u>\$2,374</u>	<u>\$7,244</u>	<u>\$7,244</u>	<u>\$7,247</u>

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

Operating Costs: Includes professional conferences for Commission members.

PERSONNEL SUMMARY			
<u>Position/Title</u>	<u>2024</u>	<u>2025</u>	<u>2026</u>
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 904 acres of parkland, community recreation programs, special events and festivals, the Harris Nature Center, Snell Towar Recreation Center, the Farmers' Market, the Artisan's Market, the Meridian Senior Center, Parks and Grounds Maintenance, Cemeteries, and nearly 800 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 2026 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				
<u>Account Classification</u>	<u>2024 Actual</u>	<u>2025 Original Budget</u>	<u>2025 Projected Total</u>	<u>2026 Budget</u>
Personnel Costs	\$205,909	\$151,378	\$151,978	\$83,923
Operating Costs	49,174	73,800	73,800	38,500
Outside Services	684	0	0	0
	<u>\$255,767</u>	<u>\$225,178</u>	<u>\$225,778</u>	<u>\$122,423</u>

Personnel Costs: Adjusted staffing allocations, includes 20% of Parks & Recreation Director and 50% of Administrative Assistant II costs.

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

PERSONNEL SUMMARY			
<u>Position/Title</u>	<u>2024</u>	<u>2025</u>	<u>2026</u>
Director of Parks and Recreation	0.5	0.5	0.2
Administrative Assistant II	0.5	0.5	0.5
	1.0	1.0	0.7
Intern/Seasonal	2.0	2.0	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 2026 Priorities:

- Provide a diverse set of events for the community
- Provide a diverse set of youth and adults sports

BUDGET SUMMARY				
<u>Account Classification</u>	<u>2024 Actual</u>	<u>2025 Original Budget</u>	<u>2025 Projected Total</u>	<u>2026 Budget</u>
Personnel Costs	\$182,615	\$201,719	\$202,819	\$205,007
Operating Costs	61,850	111,400	111,400	75,900
Outside Services	<u>23,051</u>	<u>20,000</u>	<u>20,000</u>	<u>20,000</u>
	<u>\$267,516</u>	<u>\$333,119</u>	<u>\$334,219</u>	<u>\$300,907</u>

Personnel Costs: Reallocation of Farmers Market and Recreation/Event interns to the Parks Millage

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

Outside Services: Card Connect (online payment) fees

PERSONNEL SUMMARY			
<u>Position/Title</u>	<u>2024</u>	<u>2025</u>	<u>2026</u>
Park/Rec Specialist	2.0	2.0	2.0
Park Ranger-Summer Interns	0.5	0.5	0.0
	<u>1.5</u>	<u>1.5</u>	<u>0.0</u>
	2.0	2.0	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 486 acres of General Fund (pre-millage) parklands. This activity is under the direct supervision of the Parks & Land Superintendent, reporting to the Director of Parks and Recreation.

Key 2026 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				
<u>Account Classification</u>	<u>2024 Actual</u>	<u>2025 Original Budget</u>	<u>2025 Projected Total</u>	<u>2026 Budget</u>
Personnel Costs	\$266,319	\$284,275	\$287,915	\$338,176
Operating Costs	87,957	76,355	76,355	57,125
Outside Services	92,277	73,000	73,000	60,000
Equipment Rental	66,165	72,782	72,782	72,782
Capital Items	25,332	14,000	14,000	10,000
	<u>\$538,050</u>	<u>\$520,412</u>	<u>\$524,052</u>	<u>\$538,083</u>

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			
<u>Position/Title</u>	<u>2024</u>	<u>2025</u>	<u>2026</u>
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
	<u>2.70</u>	<u>2.70</u>	<u>2.70</u>
Part-time Seasonal Worker	1.0	1.0	2.0

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				
<u>Account Classification</u>	<u>2024 Actual</u>	<u>2025 Original Budget</u>	<u>2025 Projected Total</u>	<u>2026 Budget</u>
Community Promotion	5,944	8,300	8,300	5,800
Community Band	1,700	1,700	1,700	1,700
Lake Lansing Watershed Mgt	10,000	10,000	10,000	10,000
	<u>\$17,644</u>	<u>\$20,000</u>	<u>\$20,000</u>	<u>\$17,500</u>

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				
<u>Account Classification</u>	<u>2024 Actual</u>	<u>2025 Original Budget</u>	<u>2025 Projected Total</u>	<u>2026 Budget</u>
Convention/Visitors Bureau	\$0	\$150	\$150	\$0
Tri-County Reg. Plng. Comm.	21,194	22,000	22,254	23,367
Chamber of Commerce	450	450	450	450
Michigan Townships Assoc.	8,777	9,000	9,000	9,000
Michigan Municipal League	9,686	9,750	9,750	10,000
LEAP Inc.	15,000	15,000	15,000	15,000
	<u>\$55,107</u>	<u>\$56,350</u>	<u>\$56,604</u>	<u>\$57,817</u>

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 2026 Priorities:

- Develop a Digital Accessibility Plan and begin ensuring all digital assets are compliant with WCAG 2.1 AA
- Launch the redesigned Meridian Township website and continue to make improvements based on user feedback
- Improve internal communication efforts to better engage staff and share prominent news and updates

EXPENDITURE SUMMARY				
<u>Account Classification</u>	<u>2024 Actual</u>	<u>2025 Original Budget</u>	<u>2025 Projected Total</u>	<u>2026 Budget</u>
Personnel Costs	\$260,191	\$279,711	\$279,711	\$286,480
Operating Costs	25,424	39,750	39,750	40,500
Outside Services	60,838	71,600	120,331	72,652
Capital Items	7,183	500	500	500
	<u>\$353,636</u>	<u>\$391,561</u>	<u>\$440,292</u>	<u>\$400,132</u>

Personnel Costs: Reducing the number of interns positions by two.

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

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

Capital Items: Office shelf replacements and furniture.

PERSONNEL SUMMARY			
<u>Position/Title</u>	<u>2024</u>	<u>2025</u>	<u>2026</u>
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
	<u>3.0</u>	<u>3.0</u>	<u>3.0</u>
Interns/Freelance Journalists	5.25	5.25	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				
<u>Account Classification</u>	<u>2024 Actual</u>	<u>2025 Original Budget</u>	<u>2025 Projected Total</u>	<u>2026 Budget</u>
Outside Services	\$3,794	\$0	\$8,092	\$0
Capital Items	<u>123,456</u>	<u>153,000</u>	<u>270,500</u>	<u>155,100</u>
	<u><u>\$127,250</u></u>	<u><u>\$153,000</u></u>	<u><u>\$278,592</u></u>	<u><u>\$155,100</u></u>

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

2025 BUDGET

Information Services	New Computer Workstations	\$9,000
	Node Replacement	75,000
	Virtual Operating System Upgrade	12,000
	Server upgrades	27,500
	Mobile Data Units	22,000
	Session Initiated Protocol Service	<u>7,500</u>
	Total Information Services	<u>\$153,000</u>

Construction/Improvements	Public Safety Building - Generator Installation	\$110,000
	Portion of the Installation of New Park Signs	<u>7,500</u>
	Total Construction/Improvements	<u>\$117,500</u>

2025 TOTAL CAPITAL OUTLAY BUDGETED \$270,500

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	<u>7,000</u>
	Total Information Services	<u>\$155,100</u>

2026 TOTAL CAPITAL OUTLAY BUDGETED \$155,100

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				
<u>Account Classification</u>	<u>2024 Actual</u>	<u>2025 Original Budget</u>	<u>2025 Projected Total</u>	<u>2026 Budget</u>
Transfer Out/Local Roads	\$155,506	\$0	\$0	\$0
Transfer Out to MP - Police/Fire	1,075,654	127,000	127,000	127,000
Transfer Out to Fire Restricted Fund	6,434	0	0	0
	<u>\$1,237,594</u>	<u>\$127,000</u>	<u>\$127,000</u>	<u>\$127,000</u>

Transfer Out to MP - Police/Fire: The 2026 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				
<u>Account Classification</u>	<u>2024 Actual</u>	<u>2025 Original Budget</u>	<u>2025 Projected Total</u>	<u>2026 Budget</u>
Interest	\$112,983	\$50,000	\$50,000	\$50,000
Transfer In from General Fund	0	0	0	0
	<u>\$112,983</u>	<u>\$50,000</u>	<u>\$50,000</u>	<u>\$50,000</u>

STATEMENT OF ASSIGNED FUND BALANCE	
Fund Balance as of December 31, 2024 (per audit)	\$2,212,023
Anticipated Operating Surplus (Deficit) for 2025	<u>(487,000)</u>
Estimated Available Fund Balance as of December 31, 2025	1,725,023
Anticipated Operating Surplus (Deficit) for 2026	<u>50,000</u>
Estimated Available Fund Balance as of December 31, 2026	<u>\$1,775,023</u>

EXPENDITURE SUMMARY				
<u>Account Classification</u>	<u>2024 Actual</u>	<u>Original Budget</u>	<u>Projected Total</u>	<u>2026 Budget</u>
Pension	\$0	\$537,000	\$537,000	\$0
	<u>\$0</u>	<u>\$537,000</u>	<u>\$537,000</u>	<u>\$0</u>

PERSONNEL SUMMARY	
(Not Applicable)	

SUMMARY OF SPECIAL REVENUE FUNDS

REVENUE SUMMARY				
FUND	2024 Actual	2025 Original Budget	2025 Projected Total	2026 Budget
Local Roads	\$11,047,055	\$11,055,542	\$857,156	\$536,360
Park Millage	1,572,736	1,582,036	1,612,125	2,017,966
Park Restricted/Designated	168,549	147,500	224,437	204,500
Fire Restricted/Designated	355,264	5	2,348	5,030
Pedestrian/Bicycle Pathways	1,787,222	2,836,702	934,778	2,850,635
Land Preservation Millage	437,179	322,483	346,322	331,637
Land Preservation Reserve	133,762	60,000	65,000	65,000
Senior Center Millage	205,317	200,176	202,481	207,700
Cable Television	6,055	128,000	129,000	90,800
Police Restricted/Designated	37,158	52,500	46,500	53,000
Library Restricted	768	250	400	300
Community Needs	61,085	21,950	41,914	64,900
Energy Grant	3,045	1,500	2,600	2,000
Law Enforcement Grant Funds	7,475	1,500	9,500	2,000
Opioid Settlement Fund	43,442	16,619	17,289	18,150
American Rescue Plan Act	1,192,739	518,486	121,176	5,000
CATA Redi-Ride Millage	426,153	439,850	4,256	50
TOTAL ADOPTED REVENUES	<u>\$17,485,004</u>	<u>\$17,385,099</u>	<u>\$4,617,282</u>	<u>\$6,455,028</u>

FUND BALANCE USAGE:

Local Roads Fund	\$0	\$0	\$4,577,844	\$5,863,640
Park Millage	0	107,694	78,405	0
Park Restricted/Designated	0	0	0	10,572
Fire Restricted/Designated	0	0	0	0
Pedestrian/Bicycle Pathways	0	219,808	612,232	61,426
Land Preservation Millage	0	0	0	0
Land Preservation Reserve	0	0	0	0
Senior Center Millage	0	0	0	0
Cable Television	26,379	0	0	0
Police Restricted/Designated	13,722	0	3,944	0
Library Restricted	0	0	0	0
Community Needs	12,683	34,600	31,350	24,750
Energy Grant	0	3,500	2,400	13,000
Law Enforcement Grant Funds	0	0	0	0
Opioid Settlement Fund	0	0	25,814	35,450
American Rescue Plan Act	0	128,407	3,925	100,958
CATA Redi-Ride Millage	0	31,150	32,202	4,255
TOTAL	<u>\$52,784</u>	<u>\$525,159</u>	<u>\$5,368,116</u>	<u>\$6,114,051</u>

EXPENDITURE SUMMARY				
FUND	2024 Actual	2025 Original Budget	2025 Projected Total	2026 Budget
Local Roads	\$6,114,916	\$5,435,000	\$5,435,000	\$6,400,000
Park Millage:				
Parks & Recreation Administration	198,689	268,912	268,912	261,631
Harris Nature Center	231,606	235,984	235,984	259,827
Parks Maintenance	591,664	624,834	625,634	590,849
Park Development	406,610	560,000	560,000	809,600
Total Park Millage	1,428,569	1,689,730	1,690,530	1,921,907
Park Restricted/Designated	129,690	135,075	196,022	215,072
Fire Restricted/Designated	354,252	0	2,298	5,000
Pedestrian/Bicycle Pathways	1,625,612	3,056,510	1,547,010	2,912,061
Land Preservation Millage	181,451	261,058	261,058	299,207
Land Preservation Reserve	353	400	400	400
Senior Center Millage	120,223	155,000	155,000	160,000
Cable Television	32,434	12,000	12,000	90,000
Police Restricted/Designated	50,880	11,000	50,444	52,000
Library Restricted	0	0	0	0
Community Needs	73,768	56,550	73,264	89,650
Energy Grant	0	5,000	5,000	15,000
Law Enforcement Grant Funds	4,392	0	6,500	0
Opioid Settlement Fund	1,168	0	43,103	53,600
American Rescue Plan Act	1,137,145	646,893	125,101	105,958
CATA Redi-Ride Millage	420,000	471,000	36,458	4,305
TOTAL EXPENDITURES	<u>\$11,674,853</u>	<u>\$11,935,216</u>	<u>\$9,639,188</u>	<u>\$12,324,160</u>

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				
<u>Account Classification</u>	<u>2024 Actual</u>	<u>2025 Original Budget</u>	<u>2025 Projected Total</u>	<u>2026 Budget</u>
Property Taxes	\$1,010	\$1,010	\$1,360	\$1,360
Local Community Stabilization Share	\$0	\$0	\$0	\$0
Interest	271,498	200,000	300,000	200,000
Reimbursements	-815	0	20,099	0
Bond Proceeds	10,284,856	10,239,532	0	0
Other Intergovernmental revenue	335,000	335,000	255,697	335,000
Operating Transfer In	155,506	280,000	280,000	0
	<u>\$11,047,055</u>	<u>\$11,055,542</u>	<u>\$857,156</u>	<u>\$536,360</u>

STATEMENT OF UNASSIGNED FUND BALANCE	
Fund Balance as of December 31, 2024 (per audit)	\$14,723,401
Anticipated Operating Surplus (Deficit) for 2025	<u>(4,577,844)</u>
Estimated Available Fund Balance as of December 31, 2025	10,145,557
Anticipated Operating Surplus (Deficit) for 2026	<u>(5,863,640)</u>
Estimated Available Fund Balance as of December 31, 2026	<u>\$4,281,917</u>

EXPENDITURE SUMMARY				
<u>Account Classification</u>	<u>2024 Actual</u>	<u>2025 Original Budget</u>	<u>2025 Projected Total</u>	<u>2026 Budget</u>
Professional Services	\$652,733	\$635,000	\$635,000	\$650,000
Debt Service - Bond Fees	\$67,836	\$0	\$0	\$0
Capital Items	5,394,347	4,800,000	4,800,000	5,750,000
	<u>\$6,114,916</u>	<u>\$5,435,000</u>	<u>\$5,435,000</u>	<u>\$6,400,000</u>

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 .6559 mill levy that was authorized for twelve years beginning in 2015. The Director of Parks and Recreation oversees this fund with guidance from the Park Commission.

Key 2026 Priorities:

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

REVENUE SUMMARY				
<u>Account Classification</u>	<u>2024 Actual</u>	<u>2025 Original Budget</u>	<u>2025 Projected Total</u>	<u>2026 Budget</u>
Park Millage	\$1,391,240	\$1,462,536	\$1,463,030	\$1,523,866
Harris Center	57,423	55,000	55,000	55,000
Dog Parks	7,725	8,000	8,000	8,000
Investment Income	85,856	35,000	61,481	60,000
Rentals and other	22,130	15,000	16,584	15,000
Grant Revenue	0	0	0	349,600
Local Community Stabilization Share	8,362	6,500	8,030	6,500
	<u>\$1,572,736</u>	<u>\$1,582,036</u>	<u>\$1,612,125</u>	<u>\$2,017,966</u>

STATEMENT OF FUND BALANCE	
Fund Balance as of December 31, 2024 (per audit)	\$1,380,012
Anticipated Operating Surplus (Deficit) for 2025	<u>(78,405)</u>
Estimated Available Fund Balance as of December 31, 2025	1,301,607
Anticipated Operating Surplus (Deficit) for 2026	<u>96,059</u>
Estimated Available Fund Balance as of December 31, 2026	<u><u>\$1,397,666</u></u>

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 2026 Priorities:

- Continue professional development through applicable conferences for staff
- Update informational signage and trail maps
- Increase ADA and inclusive parks, faculties and amenities

EXPENDITURE SUMMARY				
<u>Account Classification</u>	<u>2024 Actual</u>	<u>2025 Original Budget</u>	<u>2025 Projected Total</u>	<u>2026 Budget</u>
Personnel Costs	\$187,061	\$157,012	\$157,012	\$189,431
Operating Costs	4,312	7,200	7,200	17,500
Outside Services	7,316	104,700	104,700	54,700
	<u>\$198,689</u>	<u>\$268,912</u>	<u>\$268,912</u>	<u>\$261,631</u>

Personnel Costs: No change in staffing levels.

Operating Costs: Operating supplies(\$1,200), community promotions(\$7,000), special assessments (\$9,000) and mileage (\$300)

Outside Services: Professional services (\$50,000), professional conferences/dues(\$1,700), and a portion of audit costs (\$3,000).

PERSONNEL SUMMARY			
<u>Position/Title</u>	<u>2024</u>	<u>2025</u>	<u>2026</u>
Director of Parks & Recreation	0.5	0.5	0.6
Land Stewardship Coordinator	0.0	0.0	0.2
Administrative Assistant II	0.5	0.5	0.5
DPW Records Manager/GIS Specialist	0.00	0.00	0.05
	1.0	1.0	1.4
Farmers Market Intern	0.0	0.0	1.0
Park/Rec Event Intern	0.0	0.0	1.0

PARK MILLAGE FUND

DEPARTMENT:
Parks and Recreation -
Harris Nature Center

FUNCTION:
Recreation and Culture

Activity Description:

This activity offers 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 2026 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.

EXPENDITURE SUMMARY				
<u>Account Classification</u>	<u>2024 Actual</u>	<u>2025 Original Budget</u>	<u>2025 Projected Total</u>	<u>2026 Budget</u>
Personnel Costs	\$182,829	\$189,484	\$189,484	\$201,327
Operating Costs	22,971	28,000	28,000	30,000
Outside Services	15,486	18,500	18,500	18,500
Capital Items	10,320	0	0	10,000
	<u>\$231,606</u>	<u>\$235,984</u>	<u>\$235,984</u>	<u>\$259,827</u>

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: Upgrade parking lot lights with LED lights to prevent light pollution

PERSONNEL SUMMARY			
<u>Position/Title</u>	<u>2024</u>	<u>2025</u>	<u>2026</u>
Parks & Land Superintendent	0.4	0.4	0.4
Sr. Park Naturalist	0.0	0.0	0.0
Park Naturalist	1.0	1.0	1.0
	1.4	1.4	1.4
Seasonal Assistant Naturalists	6.0	6.0	6.0

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 2026 Priorities:

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

EXPENDITURE SUMMARY				
<u>Account Classification</u>	<u>2024 Actual</u>	<u>2025 Original Budget</u>	<u>2025 Projected Total</u>	<u>2026 Budget</u>
Personnel Costs	\$295,072	\$314,572	\$314,572	\$337,437
Operating Costs	87,245	105,300	106,100	88,450
Outside Services	102,127	100,000	100,000	62,000
Equipment Rental	82,693	90,962	90,962	90,962
Capital Items	24,527	14,000	14,000	12,000
	<u>\$591,664</u>	<u>\$624,834</u>	<u>\$625,634</u>	<u>\$590,849</u>

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			
<u>Position/Title</u>	<u>2024</u>	<u>2025</u>	<u>2026</u>
Parks & Land Superintendent	0.2	0.2	0.2
Utility Worker	3.0	3.0	3.0
	<u>3.20</u>	<u>3.20</u>	<u>3.20</u>
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				
<u>Account Classification</u>	<u>2024 Actual</u>	<u>2025 Original Budget</u>	<u>2025 Projected Total</u>	<u>2026 Budget</u>
Capital Items	\$406,610	\$560,000	\$560,000	\$809,600
	<u>\$406,610</u>	<u>\$560,000</u>	<u>\$560,000</u>	<u>\$809,600</u>

Capital Items: Okemos Road Trailhead (\$499,600) , Nancy Moore bathrooms/pavilion renovations(\$150,000), Wonch Park and Harris Nature Center accessible kayak launches(\$150,000), Red Cedar Water Trail tree clearing (10,000)

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				
<u>Account Classification</u>	<u>2024 Actual</u>	<u>2025 Original Budget</u>	<u>2025 Projected Total</u>	<u>2026 Budget</u>
Interest	10,542	3,000	9,000	3,000
Market Revenue	62,825	50,000	50,000	50,000
SNAP Reimbursement	24,433	20,000	20,000	20,000
Grant Revenue	0	0	50,000	50,000
Donations/Park Revenue	70,749	74,500	95,437	81,500
	<u>\$168,549</u>	<u>\$147,500</u>	<u>\$224,437</u>	<u>\$204,500</u>

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.

Grant Revenue: Red Cedar Trail Way Grant anticipated for 2026

STATEMENT OF RESTRICTED FUND BALANCE	
Fund Balance as of December 31, 2024 (per audit)	\$302,001
Anticipated Operating Surplus (Deficit) for 2025	<u>28,415</u>
Estimated Available Fund Balance as of December 31, 2025	330,416
Anticipated Operating Surplus (Deficit) for 2026	<u>(10,572)</u>
Estimated Available Fund Balance as of December 31, 2026	<u>\$319,844</u>

EXPENDITURE SUMMARY				
<u>Account Classification</u>	<u>2024 Actual</u>	<u>2025 Original Budget</u>	<u>2025 Projected Total</u>	<u>2026 Budget</u>
Market Expense	76,371	74,075	74,075	74,072
Recreation Expense	5,324	6,000	5,693	6,000
Sponsored Events	36,156	40,000	51,254	70,000
Park Development	11,839	15,000	15,000	15,000
Grant Expense	0	0	50,000	50,000
	<u>\$129,690</u>	<u>\$135,075</u>	<u>\$196,022</u>	<u>\$215,072</u>

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

Recreation Expense: Native plant sale expense

Park Development: Windscreens for Marketplace on the Green

Grant Expense: Red Cedar Trailway Clean up expense

PERSONNEL SUMMARY			
<u>Position/Title</u>	<u>2024</u>	<u>2025</u>	<u>2026</u>
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				
<u>Account Classification</u>	<u>2024 Actual</u>	<u>2025 Original Budget</u>	<u>2025 Projected Total</u>	<u>2026 Budget</u>
Grant Revenue	\$317,893	\$0	\$0	\$0
Interest	53	5	50	30
Heart Safe Program	4,582	0	2,298	5,000
Operating Transfers In	32,736	0	0	0
	<u>\$355,264</u>	<u>\$5</u>	<u>\$2,348</u>	<u>\$5,030</u>

STATEMENT OF RESTRICTED FUND BALANCE	
Fund Balance as of December 31, 2024 (per audit)	\$3,081
Anticipated Operating Surplus (Deficit) for 2025	<u>50</u>
Estimated Available Fund Balance as of December 31, 2025	3,131
Anticipated Operating Surplus (Deficit) for 2026	<u>30</u>
Estimated Available Fund Balance as of December 31, 2026	<u>\$3,161</u>

EXPENDITURE SUMMARY				
<u>Account Classification</u>	<u>2024 Actual</u>	<u>2025 Original Budget</u>	<u>2025 Projected Total</u>	<u>2026 Budget</u>
Heart Safe Program	\$4,582	\$0	\$2,298	\$5,000
Capital Items	\$349,670	\$0	\$0	\$0
	<u>\$354,252</u>	<u>\$0</u>	<u>\$2,298</u>	<u>\$5,000</u>

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				
<u>Account Classification</u>	<u>2024 Actual</u>	<u>2025 Original Budget</u>	<u>2025 Projected Total</u>	<u>2026 Budget</u>
Tax Collections	\$698,074	\$732,952	\$738,588	\$764,135
Local Community Stabilization Share	4,193	3,750	4,026	4,000
Intergovernmental Revenue	680,856	2,025,000	74,678	2,000,000
Reimbursements/Other	277,812	0	12,986	7,500
Interest	126,287	75,000	104,500	75,000
	<u>\$1,787,222</u>	<u>\$2,836,702</u>	<u>\$934,778</u>	<u>\$2,850,635</u>

STATEMENT OF RESTRICTED FUND BALANCE	
Fund Balance as of December 31, 2024 (per audit)	\$2,667,967
Anticipated Operating Surplus (Deficit) for 2025	<u>(612,232)</u>
Estimated Available Fund Balance as of December 31, 2025	2,055,735
Anticipated Operating Surplus (Deficit) for 2026	<u>(61,426)</u>
Estimated Available Fund Balance as of December 31, 2026	<u>\$1,994,309</u>

PEDESTRIAN/BICYCLE PATHWAY MILLAGE FUND

EXPENDITURE SUMMARY

<u>Account Classification</u>	<u>2024 Actual</u>	<u>2025 Original Budget</u>	<u>2025 Projected Total</u>	<u>2026 Budget</u>
Personnel Costs	\$95,620	\$109,713	\$110,713	\$121,863
Operating Costs	44,666	106,250	107,750	105,151
Outside Services	76,569	63,500	63,500	63,000
Equipment Rental	70,043	77,047	77,047	77,047
Capital Items	<u>1,338,714</u>	<u>2,700,000</u>	<u>1,188,000</u>	<u>2,545,000</u>
	<u>\$1,625,612</u>	<u>\$3,056,510</u>	<u>\$1,547,010</u>	<u>\$2,912,061</u>

Personnel Costs: No changes in staffing levels.

Operating Costs: Includes administrative cost paid to Water/Sewer Fund for engineering work (\$41,200), 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, Phase III

PERSONNEL SUMMARY

<u>Position/Title</u>	<u>2024</u>	<u>2025</u>	<u>2026</u>
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
Sesonal Workers	0.00	0.00	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 2026 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, water quality.
- Maintain the Meridian Conservation Corps and associated volunteers.

REVENUE SUMMARY				
<u>Account Classification</u>	<u>2024 Actual</u>	<u>2025 Original Budget</u>	<u>2025 Projected Total</u>	<u>2026 Budget</u>
Land Preservation Millage Collections	\$213,405	\$221,483	\$225,106	\$230,637
Local Community Stabilization Share	1,267	\$1,000	\$1,216	\$1,000
Investment Income (Loss)	222,507	100,000	120,000	100,000
	<u>\$437,179</u>	<u>\$322,483</u>	<u>\$346,322</u>	<u>\$331,637</u>

STATEMENT OF RESTRICTED FUND BALANCE	
Fund Balance as of December 31, 2024 (per audit)	\$4,466,522
Anticipated Operating Surplus (Deficit) for 2025	<u>85,264</u>
Estimated Available Fund Balance as of December 31, 2025	4,551,786
Anticipated Operating Surplus (Deficit) for 2026	<u>32,430</u>
Estimated Available Fund Balance as of December 31, 2026	<u>\$4,584,216</u>

EXPENDITURE SUMMARY				
<u>Account Classification</u>	<u>2024 Actual</u>	<u>2025 Original Budget</u>	<u>2025 Projected Total</u>	<u>2026 Budget</u>
Personnel Costs	\$125,356	\$139,100	\$139,100	\$178,507
Operating Costs	19,854	47,800	47,800	49,200
Outside Services	36,241	74,158	74,158	71,500
	<u>\$181,451</u>	<u>\$261,058</u>	<u>\$261,058</u>	<u>\$299,207</u>

Personnel Costs: No change in staffing levels.

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

Outside Services: Legal fees relating to land acquisition, stewardship plan, and controlled burns.

PERSONNEL SUMMARY			
<u>Position/Title</u>	<u>2024</u>	<u>2025</u>	<u>2026</u>
Director of Parks & Recreation	0	0	0.2
Park and Land Superintendent	0.05	0.05	0.05
Land Stewardship Coordinator	0.8	0.8	0.8
Sr. Parks & Land Management Coordinator	0.5	0.5	0.0
Seasonal / Temporary Employees	0.0	0.0	3.0

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 2026 Priorities:

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

REVENUE SUMMARY				
<u>Account Classification</u>	<u>2024 Actual</u>	<u>2025 Original Budget</u>	<u>2025 Projected Total</u>	<u>2026 Budget</u>
Donations	\$0	\$0	\$0	\$0
Investment Income (Loss)	\$133,762	\$60,000	\$65,000	\$65,000
	<u>\$133,762</u>	<u>\$60,000</u>	<u>\$65,000</u>	<u>\$65,000</u>

STATEMENT OF FUND BALANCE	
Fund Balance as of December 31, 2024 (per audit)	\$3,402,646
Anticipated Operating Surplus (Deficit) for 2025	<u>64,600</u>
Estimated Available Fund Balance as of December 31, 2025	3,467,246
Anticipated Operating Surplus (Deficit) for 2026	<u>64,600</u>
Estimated Available Fund Balance as of December 31, 2026	<u>\$3,531,846</u>

EXPENDITURE SUMMARY				
<u>Account Classification</u>	<u>2024 Actual</u>	<u>2025 Original Budget</u>	<u>2025 Projected Total</u>	<u>2026 Budget</u>
Operating Costs	\$353	\$400	\$400	\$400
	<u>\$353</u>	<u>\$400</u>	<u>\$400</u>	<u>\$400</u>

PERSONNEL SUMMARY	
(Not Applicable)	

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				
<u>Account Classification</u>	<u>2024 Actual</u>	<u>2025 Original Budget</u>	<u>2025 Projected Total</u>	<u>2026 Budget</u>
Taxes	\$175,165	\$184,126	\$184,126	\$191,700
Local Community Stabilization Share	\$1,053	\$1,050	\$1,050	\$1,000
Interest	29,099	15,000	17,305	15,000
	<u>\$205,317</u>	<u>\$200,176</u>	<u>\$202,481</u>	<u>\$207,700</u>

STATEMENT OF RESTRICTED FUND BALANCE	
Fund Balance as of December 31, 2024 (per audit)	\$545,688
Anticipated Operating Surplus (Deficit) for 2025	<u>47,481</u>
Estimated Available Fund Balance as of December 31, 2025	593,169
Anticipated Operating Surplus (Deficit) for 2026	<u>47,700</u>
Estimated Available Fund Balance as of December 31, 2026	<u>\$640,869</u>

EXPENDITURE SUMMARY				
<u>Account Classification</u>	<u>2024 Actual</u>	<u>2025 Original Budget</u>	<u>2025 Projected Total</u>	<u>2026 Budget</u>
Operating Costs	\$0	\$0	\$0	\$15,000
Outside Services	113,940	140,000	140,000	145,000
Capital Items	6,283	15,000	15,000	0
	<u>\$120,223</u>	<u>\$155,000</u>	<u>\$155,000</u>	<u>\$160,000</u>

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 2026 Priorities:

- Replace and update Edit Share system (video archiving server)

REVENUE SUMMARY				
<u>Account Classification</u>	<u>2024 Actual</u>	<u>2025 Original Budget</u>	<u>2025 Projected Total</u>	<u>2026 Budget</u>
Interest	\$6,055	\$3,000	\$4,000	\$4,000
Cable PEG Fees	<u>0</u>	<u>125,000</u>	<u>125,000</u>	<u>86,800</u>
	<u>\$6,055</u>	<u>\$128,000</u>	<u>\$129,000</u>	<u>\$90,800</u>

STATEMENT OF FUND BALANCE	
Fund Balance as of December 31, 2024 (per audit)	\$114,483
Anticipated Operating Surplus (Deficit) for 2025	<u>117,000</u>
Estimated Available Fund Balance as of December 31, 2025	231,483
Anticipated Operating Surplus (Deficit) for 2026	<u>800</u>
Estimated Available Fund Balance as of December 31, 2026	<u>\$232,283</u>

EXPENDITURE SUMMARY				
<u>Account Classification</u>	<u>2024 Actual</u>	<u>2025 Original Budget</u>	<u>2025 Projected Total</u>	<u>2026 Budget</u>
Capital Items	<u>32,434</u>	<u>12,000</u>	<u>12,000</u>	<u>90,000</u>
	<u>\$32,434</u>	<u>\$12,000</u>	<u>\$12,000</u>	<u>\$90,000</u>

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				
<u>Account Classification</u>	<u>2024 Actual</u>	<u>2025 Original Budget</u>	<u>2025 Projected Total</u>	<u>2026 Budget</u>
Grant Revenue	\$5,667	\$4,000	\$4,000	\$4,000
Interest	1,401	500	1,500	1,000
Donations	1,520	1,000	1,000	1,000
MCOLES Continuing Police Education	16,500	40,000	33,000	40,000
Training Fund PA 302	12,070	7,000	7,000	7,000
	<u>\$37,158</u>	<u>\$52,500</u>	<u>\$46,500</u>	<u>\$53,000</u>

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, 2024 (per audit)	\$55,009
Anticipated Operating Surplus (Deficit) for 2025	<u>(3,944)</u>
Estimated Available Fund Balance as of December 31, 2025	51,065
Anticipated Operating Surplus (Deficit) for 2026	<u>1,000</u>
Estimated Available Fund Balance as of December 31, 2026	<u>\$52,065</u>

EXPENDITURE SUMMARY				
<u>Account Classification</u>	<u>2024 Actual</u>	<u>2025 Original Budget</u>	<u>2025 Projected Total</u>	<u>2026 Budget</u>
Miscellaneous - Police Designated	\$ 2,531	\$ -	\$ 47	\$ 1,000
Operating costs	7,833	4000	4000	4000
Training Fund PA 302	9,837	7,000	13,397	7,000
MCOLES Continuing Police Education	4,849	0	33,000	40,000
Capital Items	25,830	0	0	0
	<u>\$50,880</u>	<u>\$11,000</u>	<u>\$50,444</u>	<u>\$52,000</u>

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				
<u>Account Classification</u>	<u>2024 Actual</u>	<u>2025 Original Budget</u>	<u>2025 Projected Total</u>	<u>2026 Budget</u>
Interest	\$768	\$250	\$400	\$300
	<u>\$768</u>	<u>\$250</u>	<u>\$400</u>	<u>\$300</u>

STATEMENT OF RESTRICTED FUND BALANCE	
Fund Balance as of December 31, 2024 (per audit)	\$15,044
Anticipated Operating Surplus (Deficit) for 2025	<u>400</u>
Estimated Available Fund Balance as of December 31, 2025	15,444
Anticipated Operating Surplus (Deficit) for 2026	<u>300</u>
Estimated Available Fund Balance as of December 31, 2026	<u><u>\$15,744</u></u>

EXPENDITURE SUMMARY				
<u>Account Classification</u>	<u>2024 Actual</u>	<u>2025 Original Budget</u>	<u>2025 Projected Total</u>	<u>2026 Budget</u>
	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>

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 2026 Priorities:

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

REVENUE SUMMARY				
<u>Account Classification</u>	<u>2024 Actual</u>	<u>2025 Original Budget</u>	<u>2025 Projected Total</u>	<u>2026 Budget</u>
Donations	\$56,004	\$19,750	\$27,614	\$22,100
Redi-Ride	1,734	1,200	1,800	1,800
Local Grant	0	0	10,000	40,000
Interest	3,347	1,000	2,500	1,000
	<u>\$61,085</u>	<u>\$21,950</u>	<u>\$41,914</u>	<u>\$64,900</u>

STATEMENT OF RESTRICTED FUND BALANCE	
Fund Balance as of December 31, 2024 (per audit)	\$74,714
Anticipated Operating Surplus (Deficit) for 2025	<u>(31,350)</u>
Estimated Available Fund Balance as of December 31, 2025	43,364
Anticipated Operating Surplus (Deficit) for 2026	<u>(24,750)</u>
Estimated Available Fund Balance as of December 31, 2026	<u>\$18,614</u>

EXPENDITURE SUMMARY				
<u>Account Classification</u>	<u>2024 Actual</u>	<u>2025 Original Budget</u>	<u>2025 Projected Total</u>	<u>2026 Budget</u>
Emergency Fund	\$54,257	\$40,000	\$40,000	\$40,000
Redi-Ride	1,800	1,700	2,300	2,300
Back to School Supplies	5,015	2,500	5,000	5,000
Holiday Food Assistance	11,497	12,000	12,000	2,000
Operating Supplies	83	50	50	50
Knob Hill Fire	851	0	1,250	0
Fundraiser	265	300	300	300
Local Grant Expenditures	0	0	10,000	40,000
Other Distributions	0	0	2,364	0
	<u>\$73,768</u>	<u>\$56,550</u>	<u>\$73,264</u>	<u>\$89,650</u>

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				
<u>Account Classification</u>	<u>2024 Actual</u>	<u>2025 Original Budget</u>	<u>2025 Projected Total</u>	<u>2026 Budget</u>
Interest	\$3,045	\$1,500	\$2,600	\$2,000
	<u>\$3,045</u>	<u>\$1,500</u>	<u>\$2,600</u>	<u>\$2,000</u>

STATEMENT OF RESTRICTED FUND BALANCE	
Fund Balance as of December 31, 2024 (per audit)	\$59,628
Anticipated Operating Surplus (Deficit) for 2025	<u>(2,400.00)</u>
Estimated Available Fund Balance as of December 31, 2025	57,228
Anticipated Operating Surplus (Deficit) for 2026	<u>(13,000.00)</u>
Estimated Available Fund Balance as of December 31, 2026	<u>\$44,228</u>

EXPENDITURE SUMMARY				
<u>Account Classification</u>	<u>2024 Actual</u>	<u>2025 Original Budget</u>	<u>2025 Projected Total</u>	<u>2026 Budget</u>
Outside Services	\$0	\$5,000	\$5,000	\$15,000
	<u>\$0</u>	<u>\$5,000</u>	<u>\$5,000</u>	<u>\$15,000</u>

Outside Services: Contract award to create a model for calculating our savings from existing solar arrays

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

<u>Account Classification</u>	<u>2024 Actual</u>	<u>2025 Original Budget</u>	<u>2025 Projected Total</u>	<u>2026 Budget</u>
Interest	\$4,318	\$1,500	\$3,000	\$2,000
Grants	3,157	0	6,500	0
	<u>\$7,475</u>	<u>\$1,500</u>	<u>\$9,500</u>	<u>\$2,000</u>

STATEMENT OF RESTRICTED FUND BALANCE

Fund Balance as of December 31, 2024 (per audit)	\$82,856
Anticipated Operating Surplus (Deficit) for 2025	<u>3,000</u>
Estimated Available Fund Balance as of December 31, 2025	85,856
Anticipated Operating Surplus (Deficit) for 2026	<u>2,000</u>
Estimated Available Fund Balance as of December 31, 2026	<u>\$87,856</u>

EXPENDITURE SUMMARY

<u>Account Classification</u>	<u>2024 Actual</u>	<u>2025 Original Budget</u>	<u>2025 Projected Total</u>	<u>2026 Budget</u>
Personnel Costs	<u>\$4,392</u>	<u>\$0</u>	<u>\$6,500</u>	<u>\$0</u>

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

<u>Account Classification</u>	<u>2024 Actual</u>	<u>2025 Original Budget</u>	<u>2025 Projected Total</u>	<u>2026 Budget</u>
Interest	\$2,116	\$750	\$1,420	\$1,000
Opioid Settlement Revenue	41,326	15,869	15,869	17,150
	<u>\$43,442</u>	<u>\$16,619</u>	<u>\$17,289</u>	<u>\$18,150</u>

STATEMENT OF RESTRICTED FUND BALANCE

Fund Balance as of December 31, 2024 (per audit)	\$73,998
Anticipated Operating Surplus (Deficit) for 2025	<u>(25,814)</u>
Estimated Available Fund Balance as of December 31, 2025	48,184
Anticipated Operating Surplus (Deficit) for 2026	<u>(35,450)</u>
Estimated Available Fund Balance as of December 31, 2026	<u>\$12,734</u>

EXPENDITURE SUMMARY

<u>Account Classification</u>	<u>2024 Actual</u>	<u>2025 Original Budget</u>	<u>2025 Projected Total</u>	<u>2026 Budget</u>
Dare Education	\$0	\$0	\$3,103	\$3,600
Capital Items	0	0	40,000	0
Uniforms	1,168	0	0	0
Allocation TBD	0	0	0	50,000
	<u>\$1,168</u>	<u>\$0</u>	<u>\$43,103</u>	<u>\$53,600</u>

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				
<u>Account Classification</u>	<u>2024 Actual</u>	<u>2025 Original Budget</u>	<u>2025 Projected Total</u>	<u>2026 Budget</u>
Grants	\$1,137,145	\$503,486	\$106,176	\$0
Interest	<u>55,594</u>	<u>15,000</u>	<u>15,000</u>	<u>5,000</u>
	<u>\$1,192,739</u>	<u>\$518,486</u>	<u>\$121,176</u>	<u>\$5,000</u>

STATEMENT OF RESTRICTED FUND BALANCE	
Fund Balance as of December 31, 2024 (per audit)	\$160,303
Anticipated Operating Surplus (Deficit) for 2025	<u>(3,925)</u>
Estimated Available Fund Balance as of December 31, 2025	156,378
Anticipated Operating Surplus (Deficit) for 2026	<u>(100,958)</u>
Estimated Available Fund Balance as of December 31, 2026	<u>\$55,420</u>

EXPENDITURE SUMMARY				
<u>Account Classification</u>	<u>2024 Actual</u>	<u>2025 Original Budget</u>	<u>2025 Projected Total</u>	<u>2026 Budget</u>
Transfer out to General Fund	\$267,490	\$0	\$0	\$0
Transfer Out to Fire Restricted	\$26,302	\$0	\$0	\$0
Transfer Out to Water Fund	\$0	\$0	\$14,000	\$0
Professional Services	\$0	\$0	\$0	\$86,400
Capital Items	<u>\$843,353</u>	<u>\$646,893</u>	<u>\$111,101</u>	<u>\$19,558</u>
	<u>\$1,137,145</u>	<u>\$646,893</u>	<u>\$125,101</u>	<u>\$105,958</u>

Professional Services: Expenses related to the Chill Grant Admin Costs

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.

REVENUE SUMMARY				
<u>Account Classification</u>	<u>2024 Actual</u>	<u>2025 Original Budget</u>	<u>2025 Projected Total</u>	<u>2026 Budget</u>
Millage Collections	\$417,407	\$438,100	\$849	\$0
Local Community Stabilization Share	\$2,507	\$1,500	\$2,407	\$0
Interest	6,239	250	1,000	50
	<u>\$426,153</u>	<u>\$439,850</u>	<u>\$4,256</u>	<u>\$50</u>

STATEMENT OF RESTRICTED FUND BALANCE	
Fund Balance as of December 31, 2024 (per audit)	\$36,457
Anticipated Operating Surplus (Deficit) for 2025	<u>(32,202)</u>
Estimated Available Fund Balance as of December 31, 2025	4,255
Anticipated Operating Surplus (Deficit) for 2026	<u>(4,255)</u>
Estimated Available Fund Balance as of December 31, 2026	<u>\$0</u>

EXPENDITURE SUMMARY				
<u>Account Classification</u>	<u>2024 Actual</u>	<u>2025 Original Budget</u>	<u>2025 Projected Total</u>	<u>2026 Budget</u>
Redi-Ride Services	\$420,000	\$471,000	\$36,458	\$4,305
	<u>\$420,000</u>	<u>\$471,000</u>	<u>\$36,458</u>	<u>\$4,305</u>

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				
<u>Account Classification</u>	<u>2024 Actual</u>	<u>2025 Original Budget</u>	<u>2025 Projected Total</u>	<u>2026 Budget</u>
Millage Collections	\$4,138,708	\$4,332,569	\$4,333,773	\$4,493,919
Local Community Stabilization Share	\$24,710	\$11,000	\$23,737	\$12,500
Interest	98,597	10,000	97,715	60,000
	<u>\$4,262,015</u>	<u>\$4,353,569</u>	<u>\$4,455,225</u>	<u>\$4,566,419</u>

STATEMENT OF ASSIGNED FUND BALANCE	
Fund Balance (Deficit) as of December 31, 2024 (per audit)	\$2,545,084
Anticipated Operating Surplus (Deficit) for 2025	<u>(2,155,101)</u>
Estimated Available Fund Balance as of December 31, 2025	389,983
Anticipated Operating Surplus (Deficit) for 2026	<u>72,044</u>
Estimated Available Fund Balance as of December 31, 2026	<u>\$462,027</u>

EXPENDITURE SUMMARY				
<u>Account Classification</u>	<u>2024 Actual</u>	<u>2025 Original Budget</u>	<u>2025 Projected Total</u>	<u>2026 Budget</u>
Debt Service - Principal	\$3,415,000	\$3,625,000	\$5,885,000	\$3,960,000
Debt Service - Interest	518,000	347,250	725,326	534,375
Bond Issuance Costs	-	-	-	-
	<u>\$3,933,000</u>	<u>\$3,972,250</u>	<u>\$6,610,326</u>	<u>\$4,494,375</u>

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 retiring this bond one year early, with the final payment made in 2025. No millage will be levied for this bond on December 1, 2025 for the 2026 Budget.

REVENUE SUMMARY				
<u>Account Classification</u>	<u>2024 Actual</u>	<u>2025 Original Budget</u>	<u>2025 Projected Total</u>	<u>2026 Budget</u>
Millage Collections	\$425,980	\$139,133	\$141,373	\$0
Local Community Stabilization Share	\$1,571	\$1,100	\$1,549	\$0
Interest	7,433	200	3,066	500
	<u>\$434,984</u>	<u>\$140,433</u>	<u>\$145,988</u>	<u>\$500</u>

STATEMENT OF ASSIGNED FUND BALANCE	
Fund Balance (Deficit) as of December 31, 2024 (per audit)	\$323,476
Anticipated Operating Surplus (Deficit) for 2025	<u>(312,212)</u>
Estimated Available Fund Balance as of December 31, 2025	11,264
Anticipated Operating Surplus (Deficit) for 2026	<u>500</u>
Estimated Available Fund Balance as of December 31, 2026	<u>\$11,764</u>

EXPENDITURE SUMMARY				
<u>Account Classification</u>	<u>2024 Actual</u>	<u>2025 Original Budget</u>	<u>2025 Projected Total</u>	<u>2026 Budget</u>
Debt Service - Principal	\$245,000	\$450,000	\$450,000	\$0
Debt Service - Interest	13,956	5,600	8,200	0
	<u>\$258,956</u>	<u>\$455,600</u>	<u>\$458,200</u>	<u>\$0</u>

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				
<u>Account Classification</u>	<u>2024 Actual</u>	<u>2025 Original Budget</u>	<u>2025 Projected Total</u>	<u>2026 Budget</u>
Interest	\$117,171	\$50,000	\$90,000	\$90,000
Transfer In from General Fund	\$0	\$0	\$0	\$0
	<u>\$117,171</u>	<u>\$50,000</u>	<u>\$90,000</u>	<u>\$90,000</u>

STATEMENT OF ASSIGNED FUND BALANCE	
Fund Balance (Deficit) as of December 31, 2024 (per audit)	\$2,104,023
Anticipated Operating Surplus (Deficit) for 2025	<u>(731,040)</u>
Estimated Available Fund Balance as of December 31, 2025	1,372,983
Anticipated Operating Surplus (Deficit) for 2026	<u>(550,000)</u>
Estimated Available Fund Balance as of December 31, 2026	<u>\$822,983</u>

EXPENDITURE SUMMARY				
<u>Account Classification</u>	<u>2024 Actual</u>	<u>2025 Original Budget</u>	<u>2025 Projected Total</u>	<u>2026 Budget</u>
Capital Items	\$562,186	\$405,000	\$541,040	\$640,000
Transfer out to Local Roads	0	280,000	280,000	0
	<u>\$562,186</u>	<u>\$685,000</u>	<u>\$821,040</u>	<u>\$640,000</u>

Capital Items: Elevator required maintenance (\$210,000); Service Center Generator (\$80,000);
Solar project (if awarded grant \$300,000)

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				
<u>Account Classification</u>	<u>2024 Actual</u>	<u>2025 Original Budget</u>	<u>2025 Projected Total</u>	<u>2026 Budget</u>
Interest	\$109,075	\$84,000	\$84,000	\$84,000
Interest - Special Assessments	45,925	88,000	46,000	46,000
Special Assessments	<u>336,844</u>	<u>322,000</u>	<u>323,849</u>	<u>330,000</u>
	<u>\$491,844</u>	<u>\$494,000</u>	<u>\$453,849</u>	<u>\$460,000</u>

STATEMENT OF ASSIGNED FUND BALANCE	
Fund Balance as of December 31, 2024 (per audit)	\$2,580,627
Anticipated Operating Surplus (Deficit) for 2025	<u>323,849</u>
Estimated Available Fund Balance as of December 31, 2025	2,904,476
Anticipated Operating Surplus (Deficit) for 2026	<u>300,000</u>
Estimated Available Fund Balance as of December 31, 2026	<u>\$3,204,476</u>

EXPENDITURE SUMMARY				
<u>Account Classification</u>	<u>2024 Actual</u>	<u>2025 Original Budget</u>	<u>2025 Projected Total</u>	<u>2026 Budget</u>
Construction/Improvements	<u>\$85,850</u>	<u>\$160,000</u>	<u>\$130,000</u>	<u>\$160,000</u>
	<u>\$85,850</u>	<u>\$160,000</u>	<u>\$130,000</u>	<u>\$160,000</u>

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	2024 Actual	2025 Original Budget	2025 Projected Total	2026 Budget
REVENUES				
CHARGES FOR SERVICES				
Sewer Fund	\$8,548,768	\$8,657,966	\$8,637,966	\$8,865,400
Water Fund	<u>7,960,458</u>	<u>8,953,400</u>	<u>9,043,400</u>	<u>9,450,000</u>
Total Charges for Services	16,509,226	17,611,366	17,681,366	18,315,400
OTHER REVENUES				
Sewer Fund	506,424	271,500	272,500	263,100
Water Fund	<u>3,212,573</u>	<u>199,973</u>	<u>332,546</u>	<u>336,493</u>
Total Other Revenues	3,718,997	471,473	605,046	599,593
OTHER FINANCING SOURCES				
Sewer Fund	555,646	0	0	0
Water Fund	<u>548,149</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Other Financing Sources	<u>1,103,795</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL REVENUES	<u><u>\$21,332,018</u></u>	<u><u>\$18,082,839</u></u>	<u><u>\$18,286,412</u></u>	<u><u>\$18,914,993</u></u>

EXPENSE SUMMARY				
ACTIVITY	2024 Actual	2025 Original Budget	2025 Projected Total	2026 Budget
Sewer Fund	\$6,323,733	\$8,102,731	\$7,706,382	\$8,830,925
Water Fund	<u>7,363,504</u>	<u>8,493,440</u>	<u>9,091,005</u>	<u>9,641,465</u>
TOTAL EXPENSES	<u><u>\$13,687,237</u></u>	<u><u>\$16,596,171</u></u>	<u><u>\$16,797,387</u></u>	<u><u>\$18,472,390</u></u>

SEWER FUND Summary

REVENUE SUMMARY				
ACTIVITY	2024 Actual	2025 Original Budget	2025 Projected Total	2026 Budget
CHARGES FOR SERVICES				
Sewer Charges	\$7,254,662	\$7,500,000	\$7,500,000	\$7,555,000
Lift Station Fees	8,644	6,966	6,966	8,700
Billing Charges	477,011	855,000	855,000	1,050,000
Penalties	50,601	35,000	35,000	50,000
Sewer Benefits	1,180	3,300	3,300	4,000
Sewer Licenses/Inspections	21,775	7,700	7,700	7,700
Connection Fees	606,470	150,000	150,000	150,000
Charges for Services	128,425	100,000	80,000	40,000
Total Charges for Services	8,548,768	8,657,966	8,637,966	8,865,400
OTHER REVENUES				
Interest	282,611	250,000	250,000	230,000
Miscellaneous	223,813	21,500	22,500	33,100
Total Other Revenues	506,424	271,500	272,500	263,100
OTHER FINANCING SOURCES				
Capital Contributions	555,646	0	0	0
Total Other Financing Sources	555,646	0	0	0
TOTAL REVENUES	\$9,610,838	\$8,929,466	\$8,910,466	\$9,128,500

Sewer Charges: Sewer charges revenue is based on 2026 rates of \$7.96 per 1000 gallons of metered water, unchanged from the 2025 rates. The estimate is conservative in relation to new customers and weather factors.

Billing Charges: Represents 50% of the cost of reading meters and processing utility bills. The 2026 charge is \$24.00 to \$1,200 dependent on the size of the meter, unchanged from the 2025 rates.

EXPENSE SUMMARY				
ACTIVITY	2024 Actual	2025 Original Budget	2025 Projected Total	2026 Budget
Administration	\$812,428	\$815,353	\$818,788	\$839,778
Utility Billing	0	0	0	53,509
Engineering	377,247	375,237	378,399	493,241
Sewage Treatment	2,044,893	2,500,000	2,089,785	2,500,000
Sewer System Maintenance	2,425,173	1,262,141	1,269,410	1,194,397
Capital Outlay	0	2,300,000	2,300,000	2,900,000
Pension	25,361	0	0	0
Fixed Obligations	638,631	850,000	850,000	850,000
TOTAL EXPENSES	\$6,323,733	\$8,102,731	\$7,706,382	\$8,830,925

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				
<u>Account Classification</u>	<u>2024 Actual</u>	<u>2025 Original Budget</u>	<u>2025 Projected Total</u>	<u>2026 Budget</u>
Personnel Costs	\$177,667	\$185,853	\$188,288	\$190,028
Operating Costs	78,521	77,000	78,000	77,500
Outside Services	30,784	27,500	27,500	31,500
Administrative	525,456	525,000	525,000	540,750
	<u>\$812,428</u>	<u>\$815,353</u>	<u>\$818,788</u>	<u>\$839,778</u>

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			
<u>Position/Title</u>	<u>2024</u>	<u>2025</u>	<u>2026</u>
Deputy Township Manager/Director of Public Works	0.5	0.5	0.5
Administrative Assistant II	1.0	1.0	1.0
	<u>1.5</u>	<u>1.5</u>	<u>1.5</u>

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				
<u>Account Classification</u>	<u>2024 Actual</u>	<u>2025 Original Budget</u>	<u>2025 Projected Total</u>	<u>2026 Budget</u>
Personnel Costs	\$0	\$0	\$0	\$53,509
Operating Costs	0	0	0	0
Outside Services	0	0	0	0
Equipment Rental	0	0	0	0
	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$53,509</u>

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			
<u>Position/Title</u>	<u>2024</u>	<u>2025</u>	<u>2026</u>
Bookkeeper	0.0	0.0	0.75
	<u>0.0</u>	<u>0.0</u>	<u>0.75</u>

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				
<u>Account Classification</u>	<u>2024 Actual</u>	<u>2025 Original Budget</u>	<u>2025 Projected Total</u>	<u>2026 Budget</u>
Personnel Costs	\$359,793	\$333,431	\$336,593	\$450,910
Operating Costs	585	3,250	3,250	3,775
Outside Services	0	20,000	20,000	20,000
Equipment Rental	16,869	18,556	18,556	18,556
	<u>\$377,247</u>	<u>\$375,237</u>	<u>\$378,399</u>	<u>\$493,241</u>

Personnel Costs: No change in staffing levels are planned. An additional project engineer was added, replacing the Environmental coordinator position that was vacated upon retirement in 2025.

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			
<u>Position/Title</u>	<u>2024</u>	<u>2025</u>	<u>2026</u>
Township Engineer & Deputy Director of PW&E	0.5	0.5	0.5
Sr. Project Engineer	0.5	0.5	0.5
Project Engineer	0.5	0.5	1.0
DPW Records Manager/GIS Specialist	0.40	0.35	0.35
Engineering Tech	1.0	1.0	1.0
	<u>2.9</u>	<u>2.9</u>	<u>3.4</u>
Intern	1.0	1.0	1.5

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				
<u>Account Classification</u>	<u>2024 Actual</u>	<u>2025 Original Budget</u>	<u>2025 Projected Total</u>	<u>2026 Budget</u>
Contractual Services	<u>\$2,044,893</u>	<u>\$2,500,000</u>	<u>\$2,089,785</u>	<u>\$2,500,000</u>
	<u>\$2,044,893</u>	<u>\$2,500,000</u>	<u>\$2,089,785</u>	<u>\$2,500,000</u>

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				
<u>Account Classification</u>	<u>2024 Actual</u>	<u>2025 Original Budget</u>	<u>2025 Projected Total</u>	<u>2026 Budget</u>
Personnel Costs	\$444,166	\$531,194	\$538,463	\$546,460
Operating Costs	166,469	347,325	347,325	344,315
Outside Services	127,805	230,000	230,000	150,000
Equipment Rental	130,565	143,622	143,622	143,622
Depreciation	1,555,588	0	0	0
Capital Items	580	10,000	10,000	10,000
	<u>\$2,425,173</u>	<u>\$1,262,141</u>	<u>\$1,269,410</u>	<u>\$1,194,397</u>

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			
<u>Position/Title</u>	<u>2024</u>	<u>2025</u>	<u>2026</u>
DPW Superintendent	0.25	0.25	0.25
Lead Worker	1.0	1.0	1.0
Utility Worker	3.0	4.0	4.0
	4.25	5.25	5.25
Seasonal Staff	2.0	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				
<u>Account Classification</u>	<u>2024 Actual</u>	<u>2025 Original Budget</u>	<u>2025 Projected Total</u>	<u>2026 Budget</u>
Capital Items	\$0	\$2,300,000	\$2,300,000	\$2,900,000
	<u>\$0</u>	<u>\$2,300,000</u>	<u>\$2,300,000</u>	<u>\$2,900,000</u>

Capital Items: Forest Hills lift station replacement (\$1,000,000), sanitary sewer rehab project (\$1,720,000) and AMI collector installations (\$180,000).

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				
<u>Account Classification</u>	<u>2024 Actual</u>	<u>2025 Original Budget</u>	<u>2025 Projected Total</u>	<u>2026 Budget</u>
Wastewater Optimization	\$638,631	\$850,000	\$850,000	\$850,000
	<u>\$638,631</u>	<u>\$850,000</u>	<u>\$850,000</u>	<u>\$850,000</u>

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

PERSONNEL SUMMARY
(Not Applicable)

WATER FUND Summary

REVENUE SUMMARY				
<u>ACTIVITY</u>	<u>2024 Actual</u>	<u>2025 Original Budget</u>	<u>2025 Projected Total</u>	<u>2026 Budget</u>
CHARGES FOR SERVICES				
Water Sales	\$6,777,555	\$7,856,400	\$7,856,400	\$8,100,000
Billing Charges	473,614	855,000	855,000	1,050,000
Water Penalties	43,569	33,000	33,000	45,000
Customer Installation	138,602	50,000	75,000	75,000
Water Benefits	5,221	10,000	75,000	30,000
Connection Fees	393,717	75,000	75,000	75,000
Engineering & Inspection Fees	<u>128,180</u>	<u>74,000</u>	<u>74,000</u>	<u>75,000</u>
Total Charges for Services	7,960,458	8,953,400	9,043,400	9,450,000
OTHER REVENUES				
Rental Income	27,430	32,000	32,000	35,347
Interest	122,178	110,000	110,600	110,600
Miscellaneous	<u>3,062,965</u>	<u>57,973</u>	<u>189,946</u>	<u>190,546</u>
Total Other Revenues	3,212,573	199,973	332,546	336,493
OTHER FINANCING SOURCES				
Capital Contributions	<u>548,149</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Other Financing Sources	548,149	0	0	0
TOTAL REVENUES	<u><u>\$11,721,180</u></u>	<u><u>\$9,153,373</u></u>	<u><u>\$9,375,946</u></u>	<u><u>\$9,786,493</u></u>

Water Sales: Water sales revenue is based on 2026 rates of \$7.83/1000 gallons, compared to \$7.15 in 2025. The estimate is conservative in relation to new customers and weather factors.

Billing Charges: Represents 50% of the cost of reading meters and processing utility bills. The 2026 charge is \$24 to \$1,200 dependant on the size of the meter, unchanged from the 2025 rates.

EXPENSE SUMMARY				
<u>ACTIVITY</u>	<u>2024 Actual</u>	<u>2025 Original Budget</u>	<u>2025 Projected Total</u>	<u>2026 Budget</u>
Administration	\$1,621,903	\$775,253	\$781,252	\$792,968
Utility Billing	0	0	0	53,509
Engineering	332,762	357,287	360,348	475,554
Water Supply	4,251,615	4,759,535	5,170,540	5,113,488
Water Distribution Maintenance	1,055,176	1,601,365	1,703,865	1,868,946
Pension	32,377	0	0	0
Capital Outlay	<u>69,671</u>	<u>1,000,000</u>	<u>1,075,000</u>	<u>1,337,000</u>
TOTAL EXPENSES	<u><u>\$7,363,504</u></u>	<u><u>\$8,493,440</u></u>	<u><u>\$9,091,005</u></u>	<u><u>\$9,641,465</u></u>

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				
<u>Account Classification</u>	<u>2024 Actual</u>	<u>2025 Original Budget</u>	<u>2025 Projected Total</u>	<u>2026 Budget</u>
Personnel Costs	\$176,782	\$188,103	\$189,103	\$190,068
Operating Costs	18,934	35,150	40,150	35,150
Outside Services	24,648	27,000	26,999	27,000
Administrative	525,000	525,000	525,000	540,750
Depreciation	876,539	0	0	0
TOTAL	<u><u>\$1,621,903</u></u>	<u><u>\$775,253</u></u>	<u><u>\$781,252</u></u>	<u><u>\$792,968</u></u>

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			
<u>Position/Title</u>	<u>2024</u>	<u>2025</u>	<u>2026</u>
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				
<u>Account Classification</u>	<u>2024 Actual</u>	<u>2025 Original Budget</u>	<u>2025 Projected Total</u>	<u>2026 Budget</u>
Personnel Costs	\$0	\$0	\$0	\$53,509
Operating Costs	0	0	0	0
Outside Services	0	0	0	0
Equipment Rental	0	0	0	0
	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$53,509</u>

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			
<u>Position/Title</u>	<u>2024</u>	<u>2025</u>	<u>2026</u>
Bookkeeper	0.0	0.0	0.75
	<u>0.0</u>	<u>0.0</u>	<u>0.75</u>

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				
<u>Account Classification</u>	<u>2024 Actual</u>	<u>2025 Original Budget</u>	<u>2025 Projected Total</u>	<u>2026 Budget</u>
Personnel Costs	\$314,301	\$333,431	\$336,492	\$451,173
Operating Costs	1,442	5,300	5,300	5,825
Outside Services	150	0	0	0
Equipment Rental	16,869	18,556	18,556	18,556
	<u>\$332,762</u>	<u>\$357,287</u>	<u>\$360,348</u>	<u>\$475,554</u>

Personnel Costs: No change in staffing levels are planned. An additional project engineer was added, replacing the Environmental coordinator position that was vacated upon retirement in 2025.

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			
<u>Position/Title</u>	<u>2024</u>	<u>2025</u>	<u>2026</u>
Township Engineer & Deputy Director of PW&E	0.5	0.5	0.5
Sr. Project Engineer	0.5	0.5	0.5
Project Engineer	0.5	0.5	1.0
DPW Records Manager/GIS Specialist	0.4	0.35	0.35
Engineering Tech	1.0	1.0	1.0
	<u>2.9</u>	<u>2.9</u>	<u>3.4</u>
Intern	0.50	1.00	1.50

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				
<u>Account Classification</u>	<u>2024 Actual</u>	<u>2025 Original Budget</u>	<u>2025 Projected Total</u>	<u>2026 Budget</u>
Outside Services	<u>\$4,251,615</u>	<u>\$4,759,535</u>	<u>\$5,170,540</u>	<u>\$5,113,488</u>
	<u><u>\$4,251,615</u></u>	<u><u>\$4,759,535</u></u>	<u><u>\$5,170,540</u></u>	<u><u>\$5,113,488</u></u>

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				
<u>Account Classification</u>	<u>2024 Actual</u>	<u>2025 Original Budget</u>	<u>2025 Projected Total</u>	<u>2026 Budget</u>
Personnel Costs	\$882,184	\$981,520	\$974,020	\$1,115,386
Operating Costs	101,443	133,075	133,075	136,790
Outside Services	150,892	180,000	180,000	200,000
Equipment Rental	178,882	196,770	196,770	196,770
Customer Install-Water Meters	-258,225	70,000	180,000	180,000
Capital Items	0	40,000	40,000	40,000
	<u>\$1,055,176</u>	<u>\$1,601,365</u>	<u>\$1,703,865</u>	<u>\$1,868,946</u>

Personnel Costs: Proposed addition of 1 utility worker in 2026.

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			
<u>Position/Title</u>	<u>2024</u>	<u>2025</u>	<u>2026</u>
DPW Superintendent	0.25	0.25	0.25
Lead Worker	1.0	1.0	1.0
Utility Worker	7.0	7.0	8.0
	<u>8.25</u>	<u>8.25</u>	<u>9.25</u>
Seasonal Staff	2.0	2.0	1.0

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				
<u>Account Classification</u>	<u>2024 Actual</u>	<u>2025 Original Budget</u>	<u>2025 Projected Total</u>	<u>2026 Budget</u>
Capital Items	<u>\$69,671</u>	<u>\$1,000,000</u>	<u>\$1,075,000</u>	<u>\$1,337,000</u>
	<u><u>\$69,671</u></u>	<u><u>\$1,000,000</u></u>	<u><u>\$1,075,000</u></u>	<u><u>\$1,337,000</u></u>

Capital Items: Water main replacement at Timberlane St and Roseland Ave (\$480,000), Water Main Replacement Haslett Road (\$352,000), AMI Collector Installations (\$180,000) 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, 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				
<u>Account Classification</u>	<u>2024 Actual</u>	<u>2025 Original Budget</u>	<u>2025 Projected Total</u>	<u>2026 Budget</u>
Grants	\$0	\$0	\$0	\$0
Interest	40,556	26,500	26,500	15,000
Rentals	2,342,121	1,520,114	1,520,114	1,520,114
Gain (Loss) on Vehicle Sales	102,377	65,000	69,858	20,000
	<u>\$2,485,054</u>	<u>\$1,611,614</u>	<u>\$1,616,472</u>	<u>\$1,555,114</u>

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		
	<u>Invested in Capital Assets</u>	<u>Unrestricted</u>
Net Position as of December 31, 2024 (per audit)	\$3,255,091	\$1,803,941
Anticipated Operating Surplus (Deficit) for 2025		(1,363,473)
Estimated Available Net Position as of December 31, 2025	3,255,091	440,468
Anticipated Operating Surplus (Deficit) for 2026		(333,987)
Estimated Available Net Position as of December 31, 2026	<u>\$3,255,091</u>	<u>\$106,481</u>

MOTOR POOL

EXPENDITURE SUMMARY				
<u>Account Classification</u>	<u>2024 Actual</u>	<u>2025 Original Budget</u>	<u>2025 Projected Total</u>	<u>2026 Budget</u>
Personnel Costs	\$259,879	\$292,253	\$295,903	\$293,499
Operating Costs	579,833	581,325	581,888	542,325
Outside Services	55,810	52,000	52,000	51,000
Depreciation	729,980	0	0	0
Capital Items	40,316	1,101,500	2,050,154	1,002,277
TOTAL	\$1,665,818	\$2,027,078	\$2,979,945	\$1,889,101

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: Police F150 (\$65,000), Police Interceptor (\$55,851), Cemetery Gator (\$32,926), 2 Parks Maintenance My Ride 0 Turns (\$70,000), 2 Parks Maintenance Gator (\$50,000), Recreation Van (\$52,500), Water Vactor (\$600,000), Water Backhoe (\$160,000), Police Upfitting (\$15,000).

PERSONNEL SUMMARY			
<u>Position/Title</u>	<u>2024</u>	<u>2025</u>	<u>2026</u>
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

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 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 2026 Priorities:

- Establish a Façade improvement Grant Program supporting business district revitalization

REVENUE SUMMARY				
<u>Account Classification</u>	<u>2024 Actual</u>	<u>2025 Original Budget</u>	<u>2025 Projected Total</u>	<u>2026 Budget</u>
Property Taxes	16,511	54,935	56,303	55,125
	<u>\$16,511</u>	<u>\$54,935</u>	<u>\$56,303</u>	<u>\$55,125</u>

STATEMENT OF FUND BALANCE	
Fund Balance as of December 31, 2024 (per audit)	\$16,192
Anticipated Operating Surplus (Deficit) for 2025	<u>36,303</u>
Estimated Available Fund Balance as of December 31, 2025	52,495
Anticipated Operating Surplus (Deficit) for 2026	<u>35,125</u>
Estimated Available Fund Balance as of December 31, 2026	<u>\$87,620</u>

EXPENDITURE SUMMARY				
<u>Account Classification</u>	<u>2024 Actual</u>	<u>2025 Original Budget</u>	<u>2025 Projected Total</u>	<u>2026 Budget</u>
Outside Services	319	20,000	20,000	20,000
	<u>\$319</u>	<u>\$20,000</u>	<u>\$20,000</u>	<u>\$20,000</u>

Outside Services: Expenses incurred for the Façade Improvement Grant Program

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 2026 Priorities:

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

REVENUE SUMMARY				
<u>Account Classification</u>	<u>2024 Actual</u>	<u>2025 Original Budget</u>	<u>2025 Projected Total</u>	<u>2026 Budget</u>
Sponsorships & Donations	\$4,200	\$7,850	\$500	\$0
Interest	216	100	250	1,100
Miscellaneous	<u>10,000</u>	<u>10,000</u>	<u>10,000</u>	<u>10,000</u>
	<u><u>\$14,416</u></u>	<u><u>\$17,950</u></u>	<u><u>\$10,750</u></u>	<u><u>\$11,100</u></u>

STATEMENT OF FUND BALANCE	
Fund Balance as of December 31, 2024 (per audit)	\$64,053
Anticipated Operating Surplus (Deficit) for 2025	<u>(10,250)</u>
Estimated Available Fund Balance as of December 31, 2025	53,803
Anticipated Operating Surplus (Deficit) for 2026	<u>(14,900)</u>
Estimated Available Fund Balance as of December 31, 2026	<u><u>\$38,903</u></u>

EXPENDITURE SUMMARY				
<u>Account Classification</u>	<u>2024 Actual</u>	<u>2025 Original Budget</u>	<u>2025 Projected Total</u>	<u>2026 Budget</u>
Community Promotion	<u>9,300</u>	<u>21,000</u>	<u>21,000</u>	<u>26,000</u>
	<u><u>\$9,300</u></u>	<u><u>\$21,000</u></u>	<u><u>\$21,000</u></u>	<u><u>\$26,000</u></u>

Community Promotion: Façade Improvements & Small Business Grant program (\$20,000), Chinese New Year (\$1,000), Miscellaneous Sponsorships (\$5,000)

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 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 2026 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				
<u>Account Classification</u>	<u>2024 Actual</u>	<u>2025 Original Budget</u>	<u>2025 Projected Total</u>	<u>2026 Budget</u>
Property Taxes	\$56,044	\$52,281	\$59,248	\$61,761
Grant Revenue	0	25,000	20,000	45,000
Interest	5,790	0	5,000	5,000
	<u>\$61,834</u>	<u>\$77,281</u>	<u>\$84,248</u>	<u>\$111,761</u>

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, 2024 (per audit)	\$205,266
Anticipated Operating Surplus (Deficit) for 2025	<u>46,948</u>
Estimated Available Fund Balance as of December 31, 2025	252,214
Anticipated Operating Surplus (Deficit) for 2026	<u>69,336</u>
Estimated Available Fund Balance as of December 31, 2026	<u>\$321,550</u>

EXPENDITURE SUMMARY				
<u>Account Classification</u>	<u>2024 Actual</u>	<u>2025 Original Budget</u>	<u>2025 Projected Total</u>	<u>2026 Budget</u>
Operating Costs	\$1,331	\$4,925	\$4,800	\$4,925
Grant Expenditures	15,285	35,000	20,000	25,000
Outside Services	0	5,000	5,000	5,000
Capital Costs	0	7,500	7,500	7,500
	<u>\$16,616</u>	<u>\$52,425</u>	<u>\$37,300</u>	<u>\$42,425</u>

Operating Costs: Includes expenses such as streetlight electricity, water for flowers and small business grant programs(\$25,000)

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

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

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 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 2026 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				
<u>Account Classification</u>	<u>2024 Actual</u>	<u>2025 Original Budget</u>	<u>2025 Projected Total</u>	<u>2026 Budget</u>
Property Taxes	\$590,738	\$951,314	\$766,537	\$1,087,149
State Grants	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
	<u>\$590,738</u>	<u>\$951,314</u>	<u>\$766,537</u>	<u>\$1,087,149</u>

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, 2024 (per audit)	\$86,375
Anticipated Operating Surplus (Deficit) for 2025	<u>7,094</u>
Estimated Available Fund Balance as of December 31, 2025	93,469
Anticipated Operating Surplus (Deficit) for 2026	<u>45,857</u>
Estimated Available Fund Balance as of December 31, 2026	<u>\$139,326</u>

EXPENDITURE SUMMARY				
<u>Account Classification</u>	<u>2024 Actual</u>	<u>2025 Original Budget</u>	<u>2025 Projected Total</u>	<u>2026 Budget</u>
Developer Reimbursement	\$535,206	\$871,931	\$699,752	\$978,432
Outside Services	\$16,980	\$7,500	\$20,000	\$20,000
Transfer to LBRF	<u>18,938</u>	<u>39,691</u>	<u>39,691</u>	<u>42,860</u>
	<u>\$571,124</u>	<u>\$919,122</u>	<u>\$759,443</u>	<u>\$1,041,292</u>

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

Outside Services: Legal and consulting services

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 discretely 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				
<u>Account Classification</u>	<u>2024 Actual</u>	<u>2025 Original Budget</u>	<u>2025 Projected Total</u>	<u>2026 Budget</u>
Transfer In from BRA Fund	\$18,938	\$39,691	\$39,691	\$42,860
	<u>\$18,938</u>	<u>\$39,691</u>	<u>\$39,691</u>	<u>\$42,860</u>

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, 2024 (per audit)	\$52,966
Anticipated Operating Surplus (Deficit) for 2025	<u>39,691</u>
Estimated Available Fund Balance as of December 31, 2025	92,657
Anticipated Operating Surplus (Deficit) for 2026	<u>42,860</u>
Estimated Available Fund Balance as of December 31, 2026	<u>\$135,517</u>

EXPENDITURE SUMMARY				
<u>Account Classification</u>	<u>2024 Actual</u>	<u>2025 Original Budget</u>	<u>2025 Projected Total</u>	<u>2026 Budget</u>
none	\$0	\$0	\$0	\$0
	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>

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.
Carry-over Funds	Carry-over funds are the result of the unspent appropriations in the prior year, new growth, the expansion of the tax base beyond what was projected and increased revenues over estimated amounts. They are brought forward from the preceding fiscal year to become part of the "beginning fund balance".
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.
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.

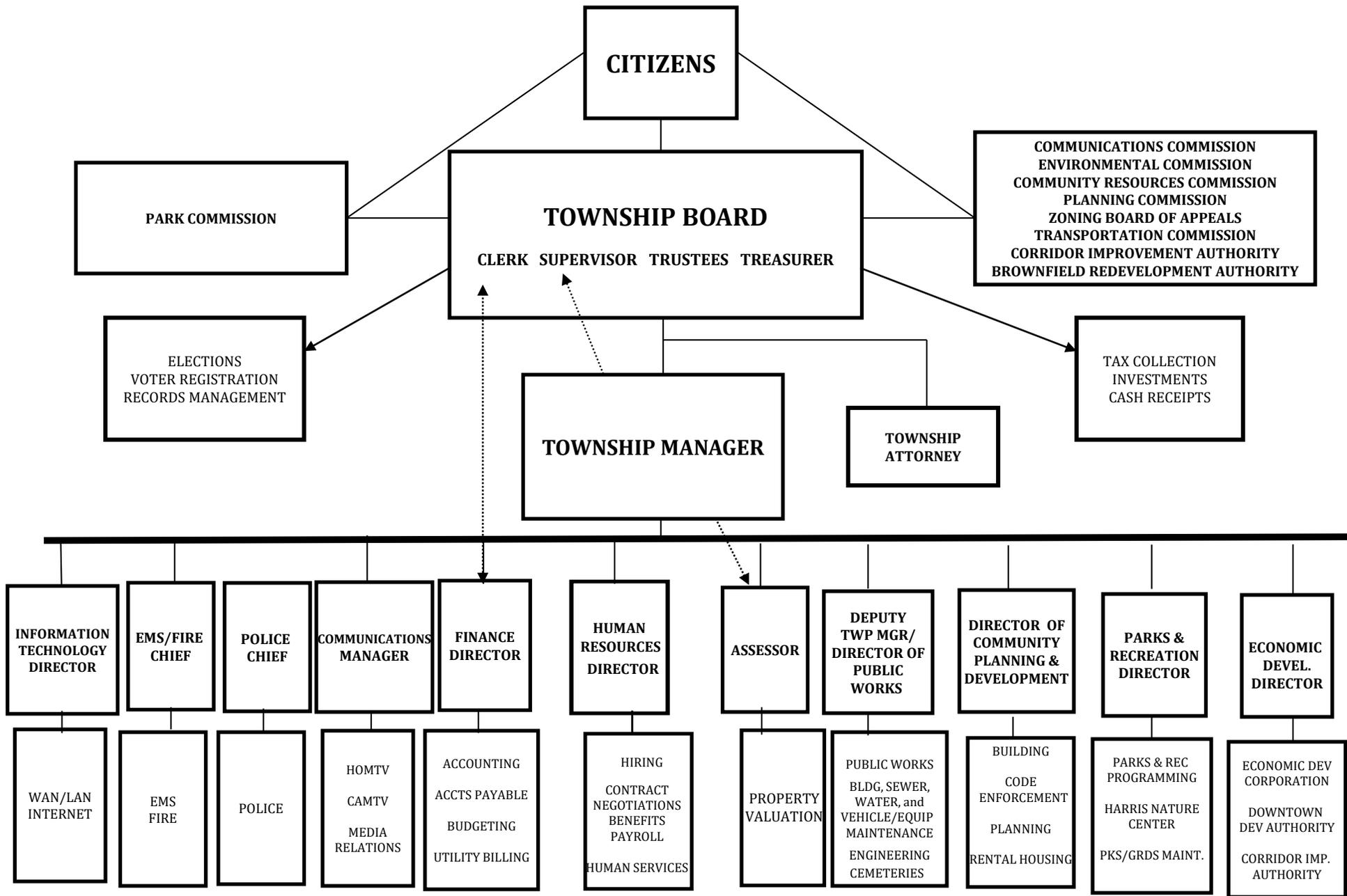
CHARTER TOWNSHIP OF MERIDIAN

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.



Dotted Lines – Denotes Relationship defined by State Statute

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

	2025	2026
	<u>BUDGET</u>	<u>BUDGET</u>

GENERAL FUNDTOWNSHIP BOARD

Supervisor	1	1
Trustee	4	4
TOTAL	<u>5</u>	<u>5</u>

ACCOUNTING AND BUDGETING

Director of Finance	1	1
Accountant	1	1
Administrative Assistant I	0.5	0
Bookkeeper	2.5	2
TOTAL	<u>5</u>	<u>4</u>

ASSESSING

Assessor	1	1
Appraiser II	2	2
Assessing Clerk	1	1
TOTAL	<u>4</u>	<u>4</u>
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	<u>4</u>	<u>4</u>
Temporary Election Help	5	6

ADMINISTRATION/HUMAN RESOURCES

Township Manager	1	1
Executive Assistant	1	1
Human Resources Director	1	1
Human Resources Administrator	1	1
Part-Time Payroll Clerk	0.5	0.5
Director of Projects & Operations	1	0
Security/Information Officer (2 @ .50)	1	1
TOTAL	<u>6.5</u>	<u>5.5</u>

INFORMATION TECHNOLOGY

Director of Information Technology	1	1
IT Technician	2	2
DPW Records Manager/GIS Specialist	0.3	0.2
TOTAL	<u>3.3</u>	<u>3.2</u>

TREASURER'S OFFICE

Treasurer	1	1
Assistant to the Treasurer	1	1
Bookkeeper	1	1
TOTAL	<u>3</u>	<u>3</u>

BUILDING MAINTENANCE

Lead Worker	<u>1</u>	<u>1</u>
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	2025	2026
	<u>BUDGET</u>	<u>BUDGET</u>
<u>GROUNDS MAINTENANCE</u>		
Utility Worker	1	1
Seasonal Workers	2	2
<u>CEMETERY</u>		
DPW Superintendent	0.25	0.25
Seasonal Workers	2	0
<u>RECYCLING CENTER-ENGINEERING</u>		
Environmental Engineer	1	0
<u>POLICE DEPARTMENT</u>		
Chief of Police	1	1
Assistant Chief of Police	0	1
Captain	1	0
Lieutenant	2	2
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
Crossing Guards (part-time)	6	0
<u>EMS/FIRE DEPARTMENT</u>		
EMS/Fire Chief	1	1
Fire Marshal	1	1
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	40
Part-Time Firefighters	5	0
<u>COMMUNITY PLANNING & DEVELOPMENT</u>		
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	1.625	0.625
Sr. Code Enforcement Officer	1	1
Property Compliance Officer	0	1
Principle Planner	1	1
Associate Planner	1	1
Administrative Assistant II	2	2
TOTAL	11.625	11.625
Intern/Seasonal (part-time)	2	1

	2025 BUDGET	2026 BUDGET
<u>CABLE TV</u>		
Communications Manager	1	1
Marketing & Public Relations Specialist	1	1
Multimedia Specialist	1	1
TOTAL	3	3
Journalism & PR Interns (part-time)	5.25	3.25
<u>HUMAN SERVICES</u>		
Human Services Specialist	0.8	0.8
<u>PARKS & RECREATION ADMINISTRATION</u>		
Director of Parks & Recreation	0.5	0.2
Administrative Assistant II	0.5	0.5
TOTAL	1	0.70
Intern/Seasonal (Parks & Recreation Intern)	2	0
<u>RECREATION</u>		
Sr. Parks & Recreation Specialist	0	1
Parks & Recreation Specialist	2	1
TOTAL	2	2
Seasonal Workers	2	0
<u>PARKS MAINTENANCE</u>		
Parks & Land Superintendent	0.2	0.2
Lead Worker	0.5	0.5
Utility Worker	2	2
TOTAL	2.7	2.7
Seasonal Workers	1	2
TOTAL - GENERAL FUND - Regular	141.68	138.28
TOTAL - GENERAL FUND - Temporary	41.25	25.25

SPECIAL REVENUE FUNDS:

PEDESTRIAN/BICYCLE PATHWAY MILLAGE

Parks & Land Superintendent	0.15	0.15
Lead Worker	0.5	0.5
DPW Records Manager/GIS Specialist	0	0.05
TOTAL	0.65	0.70
Seasonal Workers	2.00	2.00

PARK MILLAGE

Director of Parks & Recreation	0.5	0.6
Administrative Assistant II	0.5	0.5
Parks & Land Superintendent	0.6	0.6
Park Naturalist	1	1
Land Stewardship Coordinator	0.2	0.2
Utility Worker	3	3
DPW Records Manager/GIS Specialist	0	0.05
TOTAL	5.8	6.0
HNC - Part-Time/Irregular Staff	6	7
Farmers Market Intern	0	1.0
Recreation/Events Intern	0	1.0

	2025 BUDGET	2026 BUDGET
<u>LAND PRESERVATION MILLAGE FUND</u>		
Director of Parks & Recreation	0.00	0.20
Parks & Land Superintendent	0.05	0.05
Land Stewardship Coordinator	0.8	0.8
TOTAL	0.85	1.05
Assistant Stewardship Coordinator	0.00	1.00
Stewardship Field Assistant	0.00	1.00
Red Cedar Water Trail Intern	0.00	1.00
<u>FARMERS' MARKET</u>		
Farmers' Market Manager (Irregular Position)	0.75	0.75
TOTAL SPECIAL REVENUE FUND - Regular	8.05	8.45
TOTAL SPECIAL REVENUE FUND - Temporary	8.0	14.0
<u>PUBLIC WORKS - ADMINISTRATION</u>		
Deputy Twp. Manager/Director of Public Works	1	1
Administrative Assistant II	2	2
TOTAL	3	3
<u>PUBLIC WORKS - UTILITY BILLING</u>		
Bookkeeper	0	1.5
TOTAL	0	1.5
<u>ENGINEERING</u>		
Township Engineer & Deputy Director of PW&E	1	1
Sr. Project Engineer	1	1
Project Engineer	1	2
DPW Records Manager/GIS Specialist	0.7	0.7
Engineering Technician	2	2
TOTAL	5.7	6.7
Interns	2	3
<u>WATER DISTRIBUTION MAINTENANCE</u>		
DPW Superintendent	0.25	0.25
Lead Worker	1	1
Utility Worker	7	8
TOTAL	8.25	9.25
Seasonal Workers	1	1
<u>SEWER SYSTEM MAINTENANCE</u>		
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	22.20	25.70
TOTAL PUBLIC WORKS FUND - Temporary	4	5

	2025	2026
	<u>BUDGET</u>	<u>BUDGET</u>
<u>MOTOR POOL</u>		
DPW Superintendent	0.25	0.25
Lead Mechanic	1	2
Mechanic	1	0
TOTAL	<u>2.25</u>	<u>2.25</u>
TOTAL INTERNAL SERVICES FUND - Regular		
	2.25	2.25
GRAND TOTAL - ALL FUNDS - Regular		
	174.18	174.68
GRAND TOTAL - ALL FUNDS - Temporary		
	53.25	44.25

CAPITAL OUTLAY/IMPROVEMENT SUMMARY

2026

BUDGET

DEPARTMENT	ACCOUNT NUMBER	ACCOUNT DESCRIPTION	ITEM DESCRIPTION	BUDGET AMOUNT
GENERAL FUND:				
Police	979.100	Machinery & Equipment	Replacement of 5 Radars (11,000)	11,000
	980.000	Office Equipment & Furniture	Office Furniture Needs	10,000
Park Maintenance	979.000	Machinery & Equipment	Maintenance Tools and Equipment (10,000)	14,000
				<u>\$ 35,000</u>
Capital Outlay	980.015	New Computer Workstations	New Computer Workstations	12,000
	980.020	Hardware	Brightline Node replacement	84,700
	980.030	Computer Upgrades	Virtual Operating System Upgrades	15,000
	980.050	Server Upgrades	ESX Host Memory Expansion (12,000) and Server Cabinet Expansion for Fire Station 3(4,400)	16,400
	980.070	Mobile Data Units	Replacement of 5 GETAC (20,000)	20,000
	980.080	Phone System	SIP Conversion (4,500) and System Hardware Replacements (2,500)	7,000
				<u>\$ 155,100</u>
TOTAL-GENERAL FUND				\$190,100
SPECIAL REVENUE FUNDS:				
<i>Local Roads Fund</i>	974.000	Construction/Improvements	Local Street Maintenance	\$5,750,000
<i>Park Millage</i>				
Harris Nature Center	974.000	Construction/Improvements	Upgrade parking lot lights to LED (10,000)	10,000
Park Maintenance	979.000	Machinery & Equipment	Maintenance Tools and Equipment (12,000)	12,000
			HNC Kayak Launch (75,000), Wonch Park Kayak Launch(75,000), Red Cedar Water trail Project (10,000), Nancy Moore Pavilion and Restrooms (150,000), and 5280 Okemos Rd Project*If grant is awarded (499,600)	\$809,600
Park Development	974.000	Construction/Improvement		<u>\$831,600</u>
<i>Parks Restricted</i>				
Farmers Market	975.000	Park Development	Windscreens (10,000)	\$10,000
			MSU to Lake Lansing Trail, Phase III (1,800,000), American House Pathway, Phase II (320,000), Haslett Road Pathway Project (375,000) and Miscellaneous Pathway Repairs (50,000)	\$2,545,000
Pathway Millage	974.000	Construction/Improvements		\$2,545,000
Cable TV	980.010	Video Production Equipment	Server Replacement (90,000)	90,000
TOTAL-SPECIAL REVENUE FUNDS				\$9,226,600
CONSTRUCTION FUND:				
TIRF	972.020	Lake Lansing Watershed	Lake Lansing management	\$ 90,000
	974.000	Construction/Improvements	Sidewalk maintenance	70,000
Capital Project Fund	974.000	Construction/Improvements	Service Center Generator (\$80,000), Public Safety Building Solar Project (300,000), and Elevator Repairs (210,000)	590,000
				<u>750,000</u>
TOTAL-CONSTRUCTION FUND				\$750,000
PUBLIC WORKS FUNDS:				
Capital Outlay-Sewer	974.000	Construction/Improvements	Forest Hills Lift Station (1,000,000), 2026 Sanitary Rehab Project (1,720,000) and Installation of AMI Collectors (180,000)	\$2,900,000
Capital Outlay-Water	974.000	Construction/Improvements	Water Main Replacement Projects (832,000), AMI Collector Installation (180,000) and water meter project YR 3 of # (325,000)	\$1,337,000
				<u>\$4,237,000</u>

**CAPITAL OUTLAY/IMPROVEMENT SUMMARY
2026
BUDGET**

DEPARTMENT	ACCOUNT NUMBER	ACCOUNT DESCRIPTION	ITEM DESCRIPTION	BUDGET AMOUNT
TOTAL-PUBLIC WORKS FUNDS				\$4,237,000
Motor Pool	981.000	Vehicles	Public Works Backhoe (160,000), Public Works Vactor (600,000), Parks Department Van (52,500), 2 Parks Maintenance Gators (50,000), Parks Maintenance Replacement Mower (70,000), Cemetery Gator (32,926), and 2 Police Replacement vehicles with Upfitting (135,851)	1,001,277
Total Motor Pool				\$1,001,277
TOTAL - ALL FUNDS				\$15,404,977

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	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
										\$ 227,246.00
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 (Joe Wade)	4/4/2016	\$ 26,661.00		\$ 26,661.00
Community Planning & Dev.	129	112	2018	Ford	Explorer	Rental Inspection (Frank)	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		\$ -		\$ -
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		\$ -		\$ -

Department	ID	Insurance ID	Year	Manufacturer	Model	Description	Purchase Date	Purchase Cost	Upfitting Cost	Acquisition Cost
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
										\$ 4,968,997.47

Parks	15	130	1992	Wells Cargo	EW	Special Events Trailer	1/1/1992	\$ 3,000.00		\$ 3,000.00
Parks	122		2015	Ford	Explorer		1/1/2015	\$ 36,000.00		\$ 36,000.00
Parks	152	37	2008	Ford	E150		4/8/2008	\$ 13,720.00		\$ 13,720.00
Parks	60	32	2006	Chevrolet	Express		5/6/2006	\$ 10,000.00		
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	70	E14	2013	Toro	4100D	Batwing Mower	2/18/2013	\$ 52,000.00		\$ 52,000.00
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	79	E17	2007	Toro	455D	Batwing mower	2/13/2009	\$ 44,850.00		\$ 44,850.00
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

Department	ID	Insurance ID	Year	Manufacturer	Model	Description	Purchase Date	Purchase Cost	Upfitting Cost	Acquisition Cost
Parks	735		2025	Ford	Explorer	Supervisor	2/25/2025	\$ 49,630.00		\$ 49,630.00
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
										\$ 1,027,971.79
Pathway Maintenance	53	E30	2012		MD Companies M-B	Multi-purpose utility plow	2/25/2013	\$ 103,600.00		\$ 103,600.00
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 Blower	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
										\$ 521,906.40
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	119	88	2015	Ford	Utility	Parking Enforcement	1/1/2015	\$ 36,000.00		\$ 36,000.00
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
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	733		2025	Ford	Explorer		2/25/2025	\$ 45,411.00	\$ 13,541.00	\$ 58,952.00

Department	ID	Insurance ID	Year	Manufacturer	Model	Description	Purchase Date	Purchase Cost	Upfitting Cost	Acquisition Cost
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
										\$ 1,000,945.00
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	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	13	61	2012	Ford	F250	Pickup Truck	4/4/2012	\$ 25,614.00		\$ 25,614.00
Water Maintenance	14	30	2005	Eager	Beaver	Tandem Dually Trailer	3/30/2005	\$ 13,952.00		\$ 13,952.00
Water Maintenance	18	E6	2007	Case	580K super M	Backhoe (Yard)	3/21/2007	\$ 65,000.00		\$ 65,000.00
Water Maintenance	19	141	1996		Arrow Board Arrow M	Traffic Arrow Board	1/1/1996	\$ 5,000.00		\$ 5,000.00
Water Maintenance	20	142	1994		Arrow Board Arrow M	Traffic Arrow Board		\$ -		\$ -
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
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

Department	ID	Insurance ID	Year	Manufacturer	Model	Description	Purchase Date	Purchase Cost	Upfitting Cost	Acquisition Cost
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
										\$ 1,212,962.38

Items to Sell 2025

Parks	72	E33	2016	John Deer	1600 Turbo Series 2	Batwing Mower	1/1/2016	\$ 48,000.00		\$ 48,000.00
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Items to sell 2026

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	60	32	2006	Chevrolet	Express		5/6/2006	\$ 10,000.00		
Parks	152	37	2008	Ford	E150		4/8/2008	\$ 13,720.00		\$ 13,720.00
Water Maintenance	18	E6	2007	Case	580K super M	Backhoe (Yard)	3/21/2007	\$ 65,000.00		\$ 65,000.00
Water Maintenance	30	79	2013	Navistar	7500 SBA 6X	Vactor Truck (complete unit)	10/21/2013	\$ 390,000.00		\$ 390,000.00

GL NUMBER	DESCRIPTION	2024 ACTIVITY	2025 ORIGINAL BUDGET	2025 PROJECTED ACTIVITY	2026 REQUESTED BUDGET
Dept 000.000					
101-000.000-402.000	CURRENT PROPERTY TAXES	8,774,677	9,217,375	9,265,916	9,603,611
101-000.000-402.100	Payment in Lieu of Taxes	9,012	9,000	10,413	9,500
101-000.000-402.200	MUNICIPAL SERVICES AGREEMENT	9,000	9,000	9,270	9,548
101-000.000-404.030	POLICE MILLAGE 98/04	1,269,358	1,333,425	1,340,339	1,389,295
101-000.000-405.050	FIRE MILLAGE - 98/04	1,337,529	1,404,990	1,412,279	1,463,805
101-000.000-405.080	POLICE/FIRE MILLAGE - 18	3,110,943	3,274,371	3,285,418	3,411,575
101-000.000-406.000	TRAILER PARK COLLECTIONS	306	200	215	200
101-000.000-409.000	Community Services Millage	137,559	144,592	145,227	150,561
101-000.000-412.000	DELINQUENT PROPERTY TAXES	7,502	5,000	7,825	7,000
101-000.000-428.000	STREET LIGHTS	419,253	425,000	463,191	500,201
101-000.000-445.000	TAX PENALTIES	19,484	15,000	31,636	20,000
101-000.000-447.000	TAX ADMINISTRATION FEE	1,242,123	1,264,200	1,264,200	1,276,842
101-000.000-476.000	BUILDING PERMITS	939,154	600,000	650,000	700,000
101-000.000-476.100	MECHANICAL PERMITS	94,941	90,000	90,000	100,000
101-000.000-476.200	ELECTRICAL PERMITS	87,973	75,000	75,000	85,000
101-000.000-476.300	PLUMBING PERMITS	48,656	50,000	50,000	60,000
101-000.000-476.400	MEP REGISTRATION FEES	1,820		40	
101-000.000-476.500	LIQUOR LICENSE APPLICATION FEE	2,250		1,500	
101-000.000-477.000	FRANCHISE FEES - CABLE TV	491,848	425,000	425,000	425,000
101-000.000-477.500	CABLE PEG FEES	102,293			
101-000.000-478.000	Other Permits	24,336	20,000	20,000	20,000
101-000.000-478.010	SOIL EROSION INSPECTION FEES	45			
101-000.000-479.000	MOBILE FOOD VENDOR PERMITS	1,200	1,000	1,200	1,000
101-000.000-480.000	Land Clearing Permits			420	420
101-000.000-481.000	MARIHUANA APPLICATION FEES	55,000	20,000	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
101-000.000-491.000	PAVEMENT SEALANT LICENSE	250	250	250	100
101-000.000-502.000-EMW 2021FG	GRANT REVENUE - FEDERAL	77,959			
101-000.000-540.100	State Grant Revenue	30,345			
101-000.000-540.100-ELEC-REIMB	ELECTION REIMBURSEMENT STATE GRANT	198,716			
101-000.000-540.100-FIREGEAR23	State Grant Revenue			38,500	17,500
101-000.000-540.100-MCOLES-PA	State Grant Revenue	139,662			
101-000.000-542.500	METRO Act Fees	26,464	30,000	42,232	30,000
101-000.000-568.000	LIQUOR TAX REFUND	33,587	30,000	30,000	30,000
101-000.000-569.000	STATE GRANTS - OTHER			22,373	10,000
101-000.000-573.000	LOCAL COMMUNITY STABILIZATION SHARE	62,094	63,000	60,703	60,000
101-000.000-574.000	STATE REVENUE SHARING	4,843,379	4,864,367	4,864,367	5,059,848
101-000.000-574.010	STATE REVENUE SHARING - PUBLIC SAFETY	2,004			
101-000.000-581.000	OTHER INTRGOVTL REVENUE	82,566	82,000	81,693	80,000
101-000.000-582.000	Local Revenue Sharing Agreements	606,366	615,000	675,561	675,000
101-000.000-605.000	FIRE INSPECTION CHARGES	10,100	8,000	8,000	6,000
101-000.000-606.500	RECREATION PROGRAM REV	11,480	15,000	15,000	15,000
101-000.000-606.501	Sporties for Shorties	25,865	20,000	20,845	20,000
101-000.000-606.502	Sand Volleyball	3,385	2,400	2,400	2,400
101-000.000-606.503	Adult Softball	3,470	4,000	4,000	4,000
101-000.000-606.505	Special Events	6,463	5,000	6,763	5,000
101-000.000-606.510	RECREATION - BASEBALL	26,428	24,000	24,000	24,000
101-000.000-606.604	SOCCER		53,000	53,000	53,000
101-000.000-606.605	BASEBALL/SOFTBALL	1,765	27,000	27,000	27,000
101-000.000-606.606	FOOTBALL		12,000	12,000	12,000
101-000.000-606.700	Contract Programs		1,300	1,300	1,330
101-000.000-606.801	HYRA Basketball	25,765	14,000	14,000	14,000
101-000.000-606.802	HYRA T-BALL	3,630		1,925	
101-000.000-606.803	HYRA Flag Football	16,475			
101-000.000-606.804	HYRA Soccer	54,500			

GL NUMBER	DESCRIPTION	2024 ACTIVITY	2025 ORIGINAL BUDGET	2025 PROJECTED ACTIVITY	2026 REQUESTED BUDGET
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	4,770	12,000	12,000	12,000
101-000.000-607.000	SOR FEES	240	500	500	500
101-000.000-615.000	FRANCHISE FEES - BWL	133,294	172,000	172,000	172,000
101-000.000-616.000	PLANNING DEPARTMENT	29,550	30,000	30,000	30,000
101-000.000-617.000	PUBLIC WORKS SERVICES	1,050,000	1,050,000	1,050,000	1,081,500
101-000.000-618.000	PEDESTRIAN BIKEPATH ADMINITRATIVE		59,175	59,175	60,951
101-000.000-619.000	CEMETERY REVENUE	29,900	22,500	22,500	22,500
101-000.000-627.000	ANNUAL RENTAL INSPECTION FEES	85,283	110,000	75,000	110,000
101-000.000-627.010	RENTAL HOUSG REINSPECTION FEES	13,716	15,000	15,000	15,000
101-000.000-627.015	RENTAL REGISTRATION	49,600	30,000	30,000	30,000
101-000.000-627.016	Rental Registration Renewal	2,860	2,500	2,500	2,500
101-000.000-627.017	VACANT/ABANDONED REGISTRATION	1,375	1,000	1,000	1,000
101-000.000-628.000	VENDOR FEES		200	200	200
101-000.000-637.000	COPIES	1,459	1,000	1,000	1,000
101-000.000-637.010	POLICE DESK REVENUE	1,550	1,000	1,000	1,000
101-000.000-637.020	FOIA REQUESTS - COPIES	4,931	3,500	3,500	3,500
101-000.000-637.030	CHALLENGE COIN REV			1,400	500
101-000.000-637.500	ELECTRONIC COPIES	3,300	1,500	1,500	2,400
101-000.000-638.000	AMBULANCE FEE COLLECTIONS	1,790,788	1,700,000	1,700,000	1,700,000
101-000.000-643.000	CEMETERY LOT SALES	19,300	20,000	20,130	20,000
101-000.000-647.010	SURPLUS PROPERTY	733		70	
101-000.000-647.040	RECYCLING REVENUE	6,781	7,000	7,000	7,000
101-000.000-647.050	SPONSOR REVENUE	4,000	5,000	5,000	1,000
101-000.000-647.110	SPONSOR REVENUE - PRIDE EVENT	3,777	3,500		
101-000.000-647.120	SPONSOR REVENUE-PANCAKE BREAKFAST	2,978	1,000	1,000	1,000
101-000.000-656.000	PARKING TICKETS	6,243	5,000	5,000	5,000
101-000.000-657.000	ORDINANCE FINES	28,484	7,500	24,574	7,500
101-000.000-657.010	FINES-UTC ENFORCEMENT	54,792	50,000	50,000	50,000
101-000.000-657.020	FINES-RETAIL FRAUD ORDINANCE		1,000	1,000	1,000
101-000.000-657.030	POLICE SERVICES-WILLIAMSTOWN TWP	175,290	160,000	169,995	175,095
101-000.000-658.000	FALSE ALARM FEES	3,550	4,000	4,000	4,000
101-000.000-660.000	COURT RESTITUTION	8,647	10,000	10,000	10,000
101-000.000-660.500	TCPS REVENUE SHARING	927	1,000	1,000	1,000
101-000.000-665.000	INTEREST	590,395	450,000	450,000	450,000
101-000.000-667.200	Rent-School Street	6,380	6,960	6,960	6,960
101-000.000-669.000	Unrealized invest gain/loss	187,199			
101-000.000-674.175	DONATIONS - SHOP WITH A COP	2,450	1,500	1,500	1,500
101-000.000-674.500-NAHF 2023	LOCAL GRANTS	(4,297)			
101-000.000-675.000	MISCELLANEOUS	4,564	2,000	2,000	1,000
101-000.000-676.000	REIMBURSEMENTS	42,166	30,000	69,718	34,916
101-000.000-676.020	REIMBURSEMENTS-POLICE	49,514	15,000	15,000	15,000
101-000.000-676.030	REIMBURSEMENTS-FIRE	100,715	50,000	65,197	50,000
101-000.000-676.040	REIMBURSEMENTS-INSURANCE	6,240		11	
101-000.000-676.050	REIMBURSEMENTS-CROSSING GUARDS	17,193	15,000	15,000	25,000
101-000.000-676.060	REIMBURSEMENT - CITY OF MASON				30,000
101-000.000-676.070	REIMBURSEMENTS - ALAIEDON TWP				8,000
101-000.000-676.100	REIMBURSEMENTS-ELECTIONS			29,295	
101-000.000-676.300	REIMBURSEMENTS-SCHOOL SECURITY	71,178	36,000	94,955	50,000
101-000.000-691.000	LEASE PROCEEDS - GASB	1,878,246			
101-000.000-699.285	TRANSFER IN FROM ARPA FUND	267,490			
NET OF REVENUES/APPROPRIATIONS - 000.000 -		31,216,531	28,351,805	28,801,931	29,602,508
Dept 100.101 - TOWNSHIP BOARD					
101-100.101-701.000	SALARIES	81,298	80,107	82,600	85,078
101-100.101-714.000	FICA	6,219	6,128	6,318	6,509
101-100.101-718.000	WORKERS COMPENSATION	95	152	152	154
101-100.101-728.000	OPERATING SUPPLIES	2,983	1,000	1,000	1,000
101-100.101-821.000	PROFESSIONAL SERVICES	180,268	2,000	3,000	3,000

GL NUMBER	DESCRIPTION	2024 ACTIVITY	2025 ORIGINAL BUDGET	2025 PROJECTED ACTIVITY	2026 REQUESTED BUDGET
101-100.101-822.010	EMPLOYEE RECOGNITION	551	2,000	2,000	
101-100.101-825.000	PROFESSIONAL CONFERENCES/DUES	5,578	7,000	7,000	7,000
101-100.101-851.000	COMMUNICATIONS	7,939	8,000	12,000	12,000
NET OF REVENUES/APPROPRIATIONS - 100.101 - TOWNSHIP BOARD		(284,931)	(106,387)	(114,070)	(114,741)
Dept 170.173 - ADMINISTRATIVE SERVICES					
101-170.173-708.000	PCOR FEDERAL FEE	873	1,200	1,200	1,200
101-170.173-714.000	FICA	14			
101-170.173-715.000	HEALTH INSURANCE	20,472	20,000	9,425	
101-170.173-715.030	HSA EMPLOYER CONTRIBUTION			630	
101-170.173-715.100	RETIREE HEALTH INS - OPEB	166,789	210,000	210,000	210,000
101-170.173-717.000	PENSION	27,616	32,676	32,676	39,408
101-170.173-717.500	HEALTH CARE SAVINGS PLAN	4			
101-170.173-724.000	UNEMPLOYMENT COMPENSATION	1,742	1,000	1,000	1,000
101-170.173-728.000	OPERATING SUPPLIES	16,656	15,000	15,000	16,000
101-170.173-730.000	POSTAGE	42,721	45,000	45,000	50,000
101-170.173-806.000	CLAIM REIMBURSEMENT	999	10,000	10,000	10,000
101-170.173-808.000	LEGAL FEES	267,043	250,000	250,000	250,000
101-170.173-808.100	LEGAL FEES - UTC	80,310	75,000	90,000	97,000
101-170.173-808.200	LEGAL FEES - LABOR RELATIONS	118,962	50,000	50,000	60,000
101-170.173-812.000	INSURANCE	233,300	230,000	302,554	325,000
101-170.173-820.000	CONTRACTUAL SERVICES	4,513	5,000	5,000	5,000
101-170.173-821.000	PROFESSIONAL SERVICES	5,410	2,500	2,500	10,000
101-170.173-836.000	AMBULANCE BILLING	105,229	95,000	95,000	101,000
101-170.173-920.000	UTILITIES-ELECTRIC/GAS/WATER	204,341	200,000	200,000	200,000
101-170.173-921.000	UTILITIES-TELEPHONE & DATA SERVICES	146,879	165,000	165,000	165,000
101-170.173-921.500	UTILITIES-CELL PHONE REIMB	23,085	25,000	25,000	29,018
101-170.173-922.000	UTILITIES-STREET LIGHTS	499,794	400,000	400,000	450,000
101-170.173-936.000	EQUIPMENT MAINTENANCE	34,985	35,000	35,000	35,000
101-170.173-965.000	Property Taxes	5,927	1,000	1,000	1,000
NET OF REVENUES/APPROPRIATIONS - 170.173 - ADMINISTRATIVE SERVICES		(2,007,664)	(1,868,376)	(1,945,985)	(2,055,626)
Dept 170.191 - ACCOUNTING					
101-170.191-701.000	SALARIES	288,713	354,273	354,273	303,555
101-170.191-701.080	SALARIES - TEMPORARY	71,909	5,000	250,000	5,000
101-170.191-706.000	OVERTIME	890	1,000	1,000	1,000
101-170.191-709.000	MERS 457 CONTRIBUTION	250	250	250	250
101-170.191-710.000	LONGEVITY				800
101-170.191-714.000	FICA	21,893	27,121	27,121	23,800
101-170.191-715.000	HEALTH INSURANCE	70,180	61,911	61,911	51,825
101-170.191-715.010	INSURANCE OPT OUT				2,250
101-170.191-715.030	HSA EMPLOYER CONTRIBUTION			4,850	
101-170.191-716.000	LIFE/DISABILITY INSURANCE	1,297	1,766	1,766	1,835
101-170.191-717.000	PENSION	29,262	18,628	18,628	19,390
101-170.191-717.500	HEALTH CARE SAVINGS PLAN	4,667	5,961	5,961	6,115
101-170.191-718.000	WORKERS COMPENSATION	790	1,241	1,241	1,009
101-170.191-728.000	OPERATING SUPPLIES	14,493	11,000	11,000	17,000
101-170.191-730.000	POSTAGE	17,772	18,000	18,000	21,000
101-170.191-807.000	AUDIT	37,902	35,000	24,718	30,000
101-170.191-821.000	PROFESSIONAL SERVICES	9,131	7,500	7,500	2,000
101-170.191-825.000	PROFESSIONAL CONFERENCES/DUES	6,314	6,500	6,500	6,500
101-170.191-870.000	MILEAGE	44	100	100	100
NET OF REVENUES/APPROPRIATIONS - 170.191 - ACCOUNTING		(575,507)	(555,251)	(794,819)	(493,429)
Dept 170.215 - CLERK					
101-170.215-701.000	SALARIES	267,207	274,927	274,927	287,250
101-170.215-706.000	OVERTIME	32,174	2,000	2,000	2,000
101-170.215-709.000	MERS 457 CONTRIBUTION	643	500	500	500
101-170.215-710.000	LONGEVITY	640	640	640	1,280
101-170.215-714.000	FICA	22,560	21,272	21,272	22,275

GL NUMBER	DESCRIPTION	2024 ACTIVITY	2025 ORIGINAL BUDGET	2025 PROJECTED ACTIVITY	2026 REQUESTED BUDGET
101-170.215-715.000	HEALTH INSURANCE	51,235	56,632	52,132	51,667
101-170.215-715.010	INSURANCE OPT OUT	375		4,500	
101-170.215-716.000	LIFE/DISABILITY INSURANCE	1,155	1,650	1,650	1,746
101-170.215-717.000	PENSION	51,758	60,540	60,540	61,900
101-170.215-717.500	HEALTH CARE SAVINGS PLAN	5,265	5,539	5,539	5,825
101-170.215-718.000	WORKERS COMPENSATION	522	830	830	821
101-170.215-728.000	OPERATING SUPPLIES	2,171	1,500	1,500	1,500
101-170.215-750.000	PUBLICATIONS		500	500	500
101-170.215-820.000	CONTRACTUAL SERVICES	25,283	17,500	17,500	17,500
101-170.215-825.000	PROFESSIONAL CONFERENCES/DUES	5,597	4,600	5,600	5,000
101-170.215-826.000	COMPUTER SERVICES/SUPPLIES	430	2,000		
101-170.215-870.000	MILEAGE		500	500	250
101-170.215-980.000	OFFICE EQUIPMENT & FURNITURE	8,688			
NET OF REVENUES/APPROPRIATIONS - 170.215 - CLERK		(475,703)	(451,130)	(450,130)	(460,014)
Dept 170.228 - INFORMATION TECHNOLOGY					
101-170.228-701.000	SALARIES	275,351	286,254	274,254	279,886
101-170.228-702.000	SICK LEAVE INCENTIVE PAY				2,590
101-170.228-706.000	OVERTIME				1,000
101-170.228-709.000	MERS 457 CONTRIBUTION	1,061	825	825	800
101-170.228-710.000	LONGEVITY	2,560	2,880	2,560	2,560
101-170.228-714.000	FICA	21,407	22,182	21,182	21,950
101-170.228-715.000	HEALTH INSURANCE	32,494	32,070	32,070	34,400
101-170.228-715.010	INSURANCE OPT OUT	4,500	4,500	4,500	4,500
101-170.228-716.000	LIFE/DISABILITY INSURANCE	1,185	1,695	1,695	1,725
101-170.228-717.000	PENSION	33,339	28,625	28,625	28,700
101-170.228-717.500	HEALTH CARE SAVINGS PLAN	5,507	5,725	5,725	5,740
101-170.228-718.000	WORKERS COMPENSATION	663	1,015	1,015	950
101-170.228-728.000	OPERATING SUPPLIES	140	1,000	1,000	1,000
101-170.228-819.000	TRAINING	6,334	37,400	37,400	15,000
101-170.228-820.000	CONTRACTUAL SERVICES	(3,115)	21,900	21,900	21,900
101-170.228-821.000	PROFESSIONAL SERVICES	(23,495)	51,500	51,500	30,000
101-170.228-825.000	PROFESSIONAL CONFERENCES/DUES	200	5,500	5,500	6,600
101-170.228-826.000	COMPUTER SERVICES/SUPPLIES	11,084	14,000	14,000	14,000
101-170.228-826.010	Existing Software License Agreements	202,559	415,000	415,000	415,000
101-170.228-826.020	Existing Hardware Licenses	28,326	50,350	50,350	51,500
101-170.228-978.000	SOFTWARE	5,661	3,000	3,000	1,000
101-170.228-980.020	HARDWARE				2,000
NET OF REVENUES/APPROPRIATIONS - 170.228 - INFORMATION TECHNOLOGY		(605,761)	(985,421)	(972,101)	(942,801)
Dept 170.243 - ASSESSING					
101-170.243-701.000	SALARIES	319,864	329,403	329,403	341,350
101-170.243-701.080	SALARIES - TEMPORARY	8,072	11,520	11,520	10,890
101-170.243-704.000	BOARD OF REVIEW	4,365	4,750	4,750	5,000
101-170.243-709.000	MERS 457 CONTRIBUTION	964	750	750	750
101-170.243-710.000	LONGEVITY	1,691	1,920	1,920	2,880
101-170.243-714.000	FICA	24,613	26,648	26,648	27,650
101-170.243-715.000	HEALTH INSURANCE	75,029	70,762	70,762	84,110
101-170.243-715.030	HSA EMPLOYER CONTRIBUTION			5,530	
101-170.243-716.000	LIFE/DISABILITY INSURANCE	1,395	1,954	1,954	2,070
101-170.243-717.000	PENSION	49,648	51,531	51,531	53,000
101-170.243-717.500	HEALTH CARE SAVINGS PLAN	6,397	6,588	6,588	6,900
101-170.243-718.000	WORKERS COMPENSATION	1,263	1,802	1,802	1,735
101-170.243-728.000	OPERATING SUPPLIES	4,940	6,000	6,000	6,000
101-170.243-819.000	TRAINING	750	1,000	1,000	1,500
101-170.243-821.000	PROFESSIONAL SERVICES	4,906	40,500	40,500	40,500
101-170.243-825.000	PROFESSIONAL CONFERENCES/DUES	2,219	3,300	3,300	3,800
101-170.243-870.000	MILEAGE	76	400	400	400
101-170.243-980.000	OFFICE EQUIPMENT & FURNITURE				400
NET OF REVENUES/APPROPRIATIONS - 170.243 - ASSESSING		(506,192)	(558,828)	(564,358)	(588,935)

GL NUMBER	DESCRIPTION	2024 ACTIVITY	2025 ORIGINAL BUDGET	2025 PROJECTED ACTIVITY	2026 REQUESTED BUDGET
Dept 170.253 - TREASURER					
101-170.253-701.000	SALARIES	201,425	209,560	209,560	216,700
101-170.253-701.080	SALARIES - TEMPORARY	16,261	5,000	5,000	5,000
101-170.253-706.000	OVERTIME	233	2,000	2,000	2,000
101-170.253-709.000	MERS 457 CONTRIBUTION	643	500	500	500
101-170.253-710.000	LONGEVITY	1,280	1,600	1,600	1,600
101-170.253-714.000	FICA	14,911	16,345	16,345	17,280
101-170.253-715.000	HEALTH INSURANCE	61,904	62,564	62,564	71,650
101-170.253-716.000	LIFE/DISABILITY INSURANCE	825	1,230	1,230	1,330
101-170.253-717.000	PENSION	48,814	35,146	35,146	36,100
101-170.253-717.500	HEALTH CARE SAVINGS PLAN	3,896	4,099	4,099	4,415
101-170.253-718.000	WORKERS COMPENSATION	413	604	604	590
101-170.253-728.000	OPERATING SUPPLIES	1,054	500	500	500
101-170.253-730.000	POSTAGE	14,983	12,500	15,300	15,500
101-170.253-731.000	INVESTMENT CHARGES	53			
101-170.253-808.000	LEGAL FEES	520	750	750	
101-170.253-820.000	CONTRACTUAL SERVICES	17,309	30,000	30,000	30,000
101-170.253-825.000	PROFESSIONAL CONFERENCES/DUES	5,641	4,000	4,000	4,000
101-170.253-826.000	COMPUTER SERVICES/SUPPLIES	(50)			
101-170.253-870.000	MILEAGE	1,102	750	750	500
101-170.253-900.000	PRINTING/PUBLISHING	10,988	5,000	11,000	12,000
101-170.253-955.000	MISCELLANEOUS	184	500	500	500
101-170.253-980.000	OFFICE EQUIPMENT & FURNITURE	147			
NET OF REVENUES/APPROPRIATIONS - 170.253 - TREASURER		(402,536)	(392,648)	(401,448)	(420,165)
Dept 170.262 - ELECTIONS					
101-170.262-701.080	SALARIES - TEMPORARY	175,505	24,235	24,235	59,905
101-170.262-701.120	SALARIES-MAY ELECTION				12,680
101-170.262-701.130	SALARIES-AUGUST PRIMARY	56,680			31,700
101-170.262-701.140	SALARIES-NOVEMBER ELECTION	83,619			31,700
101-170.262-701.150	SALARIES-PRESIDENTIAL PRIMARY	54,314			
101-170.262-701.160	SALARIES-SPECIAL ELECTIONS			41,050	
101-170.262-701.163	SALARIES-EARLY VOTING				17,220
101-170.262-706.000	OVERTIME	15,442	297	297	10,000
101-170.262-714.000	FICA	16,769	1,843	1,843	11,880
101-170.262-717.000	PENSION	7,636	90	90	1,200
101-170.262-728.000	OPERATING SUPPLIES	13,767	30,672	30,672	
101-170.262-728.000-ELEC-REIMB	OPERATING SUPPLIES	38,413			
101-170.262-728.001	SUPPLIES - MAY ELECTION				7,500
101-170.262-728.002	Supplies-Aug Election	24,689			18,750
101-170.262-728.003	Supplies-Nov Election	20,997			18,750
101-170.262-728.004	Supplies-Pres Elec	752			
101-170.262-730.000	POSTAGE	2,143	2,000	12,627	
101-170.262-730.000-ELEC-REIMB	POSTAGE	(108)			
101-170.262-730.001	Postage- May Election				2,000
101-170.262-730.002	Postage-Aug Election	2,049			5,000
101-170.262-730.003	Postage-Nov Elec	1,987			5,000
101-170.262-820.000	CONTRACTUAL SERVICES	18,775	5,000	5,000	15,000
101-170.262-825.000	PROFESSIONAL CONFERENCES/DUES	348	500	500	
101-170.262-870.000	MILEAGE	935			
101-170.262-936.000	EQUIPMENT MAINTENANCE	17,440	17,500	17,500	17,500
101-170.262-980.000	OFFICE EQUIPMENT & FURNITURE	10,184			
NET OF REVENUES/APPROPRIATIONS - 170.262 - ELECTIONS		(562,336)	(82,137)	(133,814)	(265,785)
Dept 170.265 - BUILDING MAINTENANCE					
101-170.265-701.000	SALARIES	72,917	76,815	76,815	79,200
101-170.265-702.020	AFTER-HOURS RESPONSE STIPEND	40	120	120	80
101-170.265-706.000	OVERTIME	2,004	3,500	3,500	3,500
101-170.265-709.000	MERS 457 CONTRIBUTION	321	250	250	250

GL NUMBER	DESCRIPTION	2024 ACTIVITY	2025 ORIGINAL BUDGET	2025 PROJECTED ACTIVITY	2026 REQUESTED BUDGET
101-170.265-710.000	LONGEVITY	320	640	640	640
101-170.265-714.000	FICA	6,204	6,694	6,694	6,756
101-170.265-715.000	HEALTH INSURANCE	5,513	22,757	22,757	25,750
101-170.265-715.010	INSURANCE OPT OUT	1,125			
101-170.265-716.000	LIFE/DISABILITY INSURANCE	322	461	461	530
101-170.265-717.000	PENSION	21,084	17,629	17,629	22,500
101-170.265-717.500	HEALTH CARE SAVINGS PLAN	1,458	1,636	1,636	1,770
101-170.265-718.000	WORKERS COMPENSATION	2,107	3,360	3,360	3,100
101-170.265-727.000	LICENSES	4,286	4,050	4,050	4,050
101-170.265-728.000	OPERATING SUPPLIES	14,369	12,500	12,500	12,500
101-170.265-760.000	UNIFORMS	59	200	200	200
101-170.265-761.000	CLOTHING ALLOWANCE	857	800	800	750
101-170.265-819.000	TRAINING	123	500	500	500
101-170.265-820.000	CONTRACTUAL SERVICES	333,583	300,000	300,000	300,000
101-170.265-828.000	SOLID WASTE CONTAINER SERVICES	9,065	12,000	11,000	12,000
101-170.265-930.000	BUILDING REPAIRS	3,339	15,000	15,000	15,000
101-170.265-937.000	BUILDING MAINTENANCE	8,934	18,000	18,000	18,000
101-170.265-942.000	EQUIPMENT RENTAL	16,456	18,102	18,102	18,102
101-170.265-979.000	MACHINERY AND EQUIPMENT	204	2,000	1,000	1,000
NET OF REVENUES/APPROPRIATIONS - 170.265 - BUILDING MAINTENANCE		(504,690)	(517,014)	(515,014)	(526,178)
Dept 170.270 - ADMIN & HUMAN RESOURCES					
101-170.270-701.000	SALARIES	618,619	638,140	638,140	579,530
101-170.270-702.000	SICK LEAVE INCENTIVE PAY				1,875
101-170.270-709.000	MERS 457 CONTRIBUTION	3,698	3,485	3,485	1,500
101-170.270-710.000	LONGEVITY	1,417	1,920	1,920	1,920
101-170.270-714.000	FICA	46,943	49,231	49,231	44,800
101-170.270-715.000	HEALTH INSURANCE	93,547	86,230	86,230	85,860
101-170.270-715.010	INSURANCE OPT OUT	4,500	4,500	4,500	4,500
101-170.270-716.000	LIFE/DISABILITY INSURANCE	2,385	3,254	3,254	3,200
101-170.270-717.000	PENSION	69,311	64,141	64,141	53,100
101-170.270-717.500	HEALTH CARE SAVINGS PLAN	9,877	11,172	11,172	10,620
101-170.270-718.000	WORKERS COMPENSATION	1,436	2,252	2,252	2,900
101-170.270-723.000	AUTO ALLOWANCE			1,000	1,200
101-170.270-728.000	OPERATING SUPPLIES	522	1,000	1,600	1,600
101-170.270-809.000	ACTUARIAL SERVICES	14,450	25,000	28,175	15,500
101-170.270-814.000	MEETING EXPENSE	409	1,000	1,000	1,000
101-170.270-819.000	TRAINING	4,336	20,000	15,000	10,000
101-170.270-820.000	CONTRACTUAL SERVICES	3,750	3,750	3,750	3,750
101-170.270-822.010	EMPLOYEE RECOGNITION	5,299	5,000	5,000	
101-170.270-822.020	INTERVIEW/HIRING EXPENSES	1,907	3,000	4,000	4,000
101-170.270-825.000	PROFESSIONAL CONFERENCES/DUES	6,154	6,000	6,000	6,000
101-170.270-835.000	PHYSICALS	33,170	30,000	30,000	30,000
101-170.270-835.010	EMPLOYEE WELLNESS PROGRAM	9,584	7,500	7,500	10,000
101-170.270-870.000	MILEAGE	165			
101-170.270-942.000	EQUIPMENT RENTAL	23,925	26,318	26,318	26,318
NET OF REVENUES/APPROPRIATIONS - 170.270 - ADMIN & HUMAN RESOURCES		(955,404)	(992,893)	(993,668)	(899,173)
Dept 170.271 - Grounds Maintenance					
101-170.271-701.000	SALARIES	57,288	59,800	59,800	62,800
101-170.271-701.080	SALARIES - TEMPORARY	11,020	12,000	12,000	12,000
101-170.271-702.020	AFTER-HOURS RESPONSE STIPEND		100	100	80
101-170.271-706.000	OVERTIME	3,602	5,000	5,000	5,000
101-170.271-709.000	MERS 457 CONTRIBUTION	321	250	250	250
101-170.271-710.000	LONGEVITY	1,280	1,280	1,280	1,280
101-170.271-714.000	FICA	5,685	6,409	6,409	6,500
101-170.271-715.000	HEALTH INSURANCE	9,344	8,198	8,198	8,500
101-170.271-716.000	LIFE/DISABILITY INSURANCE	247	359	359	500
101-170.271-717.000	PENSION	21,234	17,789	17,789	22,500
101-170.271-717.500	HEALTH CARE SAVINGS PLAN	1,146	1,196	1,196	1,500

GL NUMBER	DESCRIPTION	2024 ACTIVITY	2025 ORIGINAL BUDGET	2025 PROJECTED ACTIVITY	2026 REQUESTED BUDGET
101-170.271-718.000	WORKERS COMPENSATION	1,948	3,020	3,020	3,100
101-170.271-727.000	LICENSES	2,871	2,700	2,700	2,700
101-170.271-728.000	OPERATING SUPPLIES	6,546	7,500	7,500	7,500
101-170.271-760.000	UNIFORMS	191	200	200	200
101-170.271-761.000	CLOTHING ALLOWANCE	857	750	750	750
101-170.271-819.000	TRAINING	793	750	750	750
101-170.271-820.000	CONTRACTUAL SERVICES	17,847	20,000	20,000	20,000
101-170.271-934.000	GROUNDS MAINTENANCE	7,336	30,000	30,000	10,000
101-170.271-936.000	EQUIPMENT MAINTENANCE	443	1,000	1,000	1,000
101-170.271-942.000	EQUIPMENT RENTAL	66,154	72,770	72,770	72,770
101-170.271-979.000	MACHINERY AND EQUIPMENT	545	1,000	1,000	1,000
NET OF REVENUES/APPROPRIATIONS - 170.271 - Grounds Maintenance		(216,698)	(252,071)	(252,071)	(240,680)
Dept 170.272 - ENVIRONMENTAL PROGRAM					
101-170.272-701.000	SALARIES	45,258	61,714	61,714	
101-170.272-709.000	MERS 457 CONTRIBUTION	321	250	250	
101-170.272-710.000	LONGEVITY	960	960	960	
101-170.272-714.000	FICA	3,488	4,814	4,814	
101-170.272-715.000	HEALTH INSURANCE	7,952	22,757	22,757	
101-170.272-716.000	LIFE/DISABILITY INSURANCE	199	370	370	
101-170.272-717.000	PENSION	10,543	6,171	6,171	
101-170.272-717.500	HEALTH CARE SAVINGS PLAN	905	1,234	1,234	
101-170.272-718.000	WORKERS COMPENSATION	195	352	352	
101-170.272-728.000	OPERATING SUPPLIES		100	100	100
101-170.272-820.000	CONTRACTUAL SERVICES	24,750	24,000	24,000	24,000
101-170.272-880.000	COMMUNITY PROMOTION	1,179	2,000	2,000	2,000
101-170.272-880.200	CLIMATE SUSTAINABILITY PROGRAM	5,078			
101-170.272-880.300	GREEN GRANT PROGRAM	11,210	20,000	20,000	15,000
101-170.272-888.500	RECYCLING-SPECIAL PROJECTS	10,383	10,000	10,000	10,000
101-170.272-934.000	GROUNDS MAINTENANCE	9,000	16,000	16,000	10,000
NET OF REVENUES/APPROPRIATIONS - 170.272 - ENVIRONMENTAL PROGRAM		(131,421)	(170,722)	(170,722)	(61,100)
Dept 170.445 - WATERSHED MANAGEMENT					
101-170.445-820.000	CONTRACTUAL SERVICES	16,821	20,000	20,000	20,000
101-170.445-842.000	DRAINS AT LARGE	54,037	40,000	40,000	40,000
101-170.445-842.500	CHAPTER 20 DRAINS	31,000	291,000	291,000	291,000
101-170.445-842.501	CHAPTER 20 DRAINS INTEREST	18,579	87,528	87,528	93,203
101-170.445-843.000	INTERCOUNTY DRAINS - REMY CHANDLER PRINC	11,364	11,364	11,364	11,364
101-170.445-843.001	INTERCOUNTY DRAINS - REMY CHANDLER INT	573	382	382	191
101-170.445-843.500	SPECIAL PROJECT DRAINS - PRINCIPAL	656,408	396,408	396,408	396,408
101-170.445-843.501	SPECIAL PROJECT DRAINS - INTEREST	188,914	71,655	83,951	71,655
NET OF REVENUES/APPROPRIATIONS - 170.445 - WATERSHED MANAGEMENT		(977,696)	(918,337)	(930,633)	(923,821)
Dept 170.567 - CEMETERY					
101-170.567-701.000	SALARIES	26,432	26,978	26,978	27,700
101-170.567-702.020	AFTER-HOURS RESPONSE STIPEND	240	240	240	240
101-170.567-706.000	OVERTIME	2,893	2,500	2,500	2,500
101-170.567-709.000	MERS 457 CONTRIBUTION	80	63	63	63
101-170.567-710.000	LONGEVITY	320	320	320	320
101-170.567-714.000	FICA	2,181	2,313	2,313	2,500
101-170.567-715.000	HEALTH INSURANCE	4,191	4,262	4,262	5,035
101-170.567-716.000	LIFE/DISABILITY INSURANCE	112	162	162	186
101-170.567-717.000	PENSION	9,848	2,891	2,891	3,100
101-170.567-717.500	HEALTH CARE SAVINGS PLAN	529	590	590	620
101-170.567-718.000	WORKERS COMPENSATION	152	169	169	180
101-170.567-727.000	LICENSES	375	375	375	375
101-170.567-728.000	OPERATING SUPPLIES	1,160	1,000	1,000	1,500
101-170.567-820.000	CONTRACTUAL SERVICES	37,197	48,900	48,900	50,000
101-170.567-880.000	COMMUNITY PROMOTION		200	200	
101-170.567-920.000	UTILITIES-ELECTRIC/GAS/WATER	1,174	2,000	2,000	1,750

GL NUMBER	DESCRIPTION	2024 ACTIVITY	2025 ORIGINAL BUDGET	2025 PROJECTED ACTIVITY	2026 REQUESTED BUDGET
101-170.567-930.000	BUILDING REPAIRS		1,000	1,000	1,000
101-170.567-942.000	EQUIPMENT RENTAL	26,686	29,355	29,355	29,355
101-170.567-974.000	CONSTRUCTION/IMPROVEMENTS		1,600	1,600	17,000
101-170.567-980.000	OFFICE EQUIPMENT & FURNITURE		1,000	1,000	1,000
NET OF REVENUES/APPROPRIATIONS - 170.567 - CEMETERY		(113,570)	(125,918)	(125,918)	(144,424)
Dept 300.301 - POLICE					
101-300.301-701.000	SALARIES	3,088,217	3,369,029	3,369,029	3,665,600
101-300.301-701.040	SALARIES-RECORD DIVISION	179,607	244,266	244,266	240,725
101-300.301-701.050	SALARIES-CROSSING GUARDS	31,551	30,900	30,900	
101-300.301-701.170	SALARIES-CADETS	96,055	140,657	140,657	137,500
101-300.301-702.000	SICK LEAVE INCENTIVE PAY	21,191	15,803	15,915	19,940
101-300.301-702.010	HOLIDAY PAYOUT	104,692	126,928	126,928	160,040
101-300.301-706.000	OVERTIME	218,222	100,000	100,000	108,000
101-300.301-706.010	OVERTIME-COURT HEARINGS	23,210	15,000	15,000	20,000
101-300.301-706.030	OVERTIME-RECORDS DIVISION	216	1,000	1,000	1,000
101-300.301-706.040	OVERTIME-SCHOOL SECURITY	69,260	30,000	30,000	45,000
101-300.301-706.050	OVERTIME-CANINE UNIT	10,289	9,000	9,000	9,000
101-300.301-706.060	OVERTIME-TRAINING	23,666	15,000	15,000	25,000
101-300.301-706.070	OVERTIME-HOLIDAY	32,751	28,000	28,000	42,900
101-300.301-709.000	MERS 457 CONTRIBUTION	321	250	250	500
101-300.301-710.000	LONGEVITY	18,580	18,240	18,240	18,560
101-300.301-714.000	FICA	303,991	322,323	322,323	345,650
101-300.301-715.000	HEALTH INSURANCE	542,284	548,620	548,620	554,650
101-300.301-715.010	INSURANCE OPT OUT	49,875	49,500	49,500	63,000
101-300.301-715.030	HSA EMPLOYER CONTRIBUTION			35,300	
101-300.301-716.000	LIFE/DISABILITY INSURANCE	13,903	21,041	21,041	26,101
101-300.301-717.000	PENSION	2,334,666	2,415,575	2,415,575	2,780,519
101-300.301-717.500	HEALTH CARE SAVINGS PLAN	74,139	94,623	94,623	147,000
101-300.301-718.000	WORKERS COMPENSATION	55,399	94,442	94,442	104,175
101-300.301-720.000	PHYSICAL FITNESS AWARDS	7,700	12,300	12,300	12,300
101-300.301-727.000	LICENSES	11,500	20,500	20,500	12,000
101-300.301-728.000	OPERATING SUPPLIES	11,882	10,000	10,000	11,000
101-300.301-728.020	OPERATING SUPPLIES-BREATHALYZE	1,328	1,500	1,500	1,500
101-300.301-728.040	OPERATING SUPPLIES-CANINE UNIT	3,997	4,000	4,000	5,000
101-300.301-728.050	OPERATING SUPPLIES-CRIME PREV.	3,271	3,800	3,800	
101-300.301-728.070	OPERATING SUPPLIES-DARE PROG.	2,906	3,600	3,600	
101-300.301-728.300	Operating Costs - Spec Resp Team	5,384	6,000	6,000	3,000
101-300.301-739.000	AMMUNITION	24,407	22,000	22,000	24,000
101-300.301-750.000	PUBLICATIONS	2,474			
101-300.301-760.000	UNIFORMS	45,155	28,000	28,000	30,000
101-300.301-761.000	CLOTHING ALLOWANCE	2,630	3,500	3,500	3,500
101-300.301-762.000	UNIFORM CLEANING	7,246	7,000	7,000	7,000
101-300.301-764.000	SHOES AND BOOTS	2,949	6,000	6,000	6,000
101-300.301-808.000	LEGAL FEES	925	3,000	3,000	3,000
101-300.301-811.000	ACCREDITATION STUDY	1,000	1,000	1,000	1,000
101-300.301-820.000	CONTRACTUAL SERVICES	8,865	7,200	7,200	87,763
101-300.301-820.035	TOWING SERVICES	(631)	2,500	2,500	2,500
101-300.301-820.060	PRINTING CONTRACT	1,763	2,500	4,500	3,500
101-300.301-820.065	Record Shredding and Storage				1,500
101-300.301-825.000	PROFESSIONAL CONFERENCES/DUES	4,067	7,000	7,000	7,000
101-300.301-826.000	COMPUTER SERVICES/SUPPLIES	8,945	17,000	17,000	2,000
101-300.301-827.000	RADIO MAINTENANCE	512	6,000	6,000	10,000
101-300.301-831.000	TRAINING	16,944	10,000	10,000	12,000
101-300.301-831.000-MCOLES-P A	TRAINING	58,912			
101-300.301-831.500	TRAINING-REIMBURSABLE	3,750			
101-300.301-851.000	COMMUNICATIONS	401	3,500	3,500	3,500
101-300.301-870.000	MILEAGE	413	1,000	1,000	1,000
101-300.301-880.000	COMMUNITY PROMOTION				5,000
101-300.301-880.060	SHOP WITH A COP	1,553	1,500	1,500	1,500

GL NUMBER	DESCRIPTION	2024 ACTIVITY	2025 ORIGINAL BUDGET	2025 PROJECTED ACTIVITY	2026 REQUESTED BUDGET
101-300.301-936.000	EQUIPMENT MAINTENANCE	43,830	37,000	37,000	37,000
101-300.301-942.000	EQUIPMENT RENTAL	444,165	252,436	252,436	252,436
101-300.301-956.060	BICYCLE PATROL FUND*		500	500	500
101-300.301-979.000	MACHINERY AND EQUIPMENT	64,117	41,100	43,100	3,000
101-300.301-979.100	MACHINERY AND EQUIPMENT TRAFFIC				11,000
101-300.301-980.000	OFFICE EQUIPMENT & FURNITURE	2,218	22,000	22,000	10,000
NET OF REVENUES/APPROPRIATIONS - 300.301 - POLICE		(8,086,663)	(8,233,633)	(8,273,045)	(9,085,359)
Dept 300.336 - FIRE DEPARTMENT					
101-300.336-701.000	SALARIES	3,229,757	3,410,497	3,410,497	3,566,279
101-300.336-701.060	SALARIES-PART TIME FIREFIGHTRS		10,000	10,000	
101-300.336-701.070	SALARIES-ACTING PAY	45,550	30,000	30,000	48,000
101-300.336-702.000	SICK LEAVE INCENTIVE PAY	16,164	18,210	18,210	16,400
101-300.336-702.010	HOLIDAY PAYOUT	135,760	144,074	144,074	150,600
101-300.336-706.000	OVERTIME	137,673	95,000	95,000	113,000
101-300.336-706.060	OVERTIME-TRAINING	22,596	20,000	20,000	20,000
101-300.336-706.070	OVERTIME-HOLIDAY	17,951	15,000	15,000	27,000
101-300.336-709.000	MERS 457 CONTRIBUTION	321	250	250	250
101-300.336-710.000	LONGEVITY	19,566	20,800	20,800	19,200
101-300.336-714.000	FICA	282,485	292,251	292,251	307,252
101-300.336-715.000	HEALTH INSURANCE	628,872	600,651	600,651	695,670
101-300.336-715.010	INSURANCE OPT OUT	31,875	31,500	31,500	31,500
101-300.336-716.000	LIFE/DISABILITY INSURANCE	13,462	20,548	20,548	23,815
101-300.336-717.000	PENSION	2,793,128	2,979,093	2,979,093	3,191,600
101-300.336-717.500	HEALTH CARE SAVINGS PLAN	76,848	103,256	103,256	134,178
101-300.336-718.000	WORKERS COMPENSATION	90,287	167,796	167,796	176,777
101-300.336-720.000	PHYSICAL FITNESS AWARDS	18,750	19,000	19,000	19,000
101-300.336-721.000	FOOD ALLOWANCE	28,940	28,800	28,800	30,400
101-300.336-726.000	SPECIAL EQUIPMENT	37,441	40,000	40,000	40,000
101-300.336-726.000-FIREGEAR23	SPECIAL EQUIPMENT				17,500
101-300.336-728.000	OPERATING SUPPLIES	12,229	12,500	12,500	12,500
101-300.336-728.090	OPERATING SUPPLIES-AMBULANCE	80,839	80,000	80,000	80,000
101-300.336-732.000	HAZMAT	9,561	9,500	9,500	9,500
101-300.336-750.000	PUBLICATIONS	1,200	1,200	1,200	2,200
101-300.336-760.000	UNIFORMS	20,337	16,000	16,000	18,000
101-300.336-762.000	UNIFORM CLEANING	45	1,000	1,000	1,000
101-300.336-764.000	SHOES AND BOOTS	7,625	6,650	6,650	6,650
101-300.336-820.000	CONTRACTUAL SERVICES	40,075	226,177	30,000	30,400
101-300.336-823.000	EMERGENCY MEDICAL TRAINING	9,254	10,000	10,000	10,000
101-300.336-823.000-EMW 2021FG	EMERGENCY MEDICAL TRAINING	51,868			
101-300.336-825.000	PROFESSIONAL CONFERENCES/DUES	2,287	2,500	2,500	2,500
101-300.336-827.000	RADIO MAINTENANCE	15,283	10,000	10,000	10,000
101-300.336-831.000	TRAINING	23,456	25,000	25,000	30,000
101-300.336-880.000	COMMUNITY PROMOTION	2,320	4,000	4,000	4,000
101-300.336-936.000	EQUIPMENT MAINTENANCE	18,025	15,000	15,000	15,000
101-300.336-942.000	EQUIPMENT RENTAL	96,425	342,211	342,211	342,211
101-300.336-971.300	CAPITAL OUTLAY - LEASES (GASB)	1,878,246			
101-300.336-979.000	MACHINERY AND EQUIPMENT	16,592	15,000	15,000	15,000
101-300.336-992.001	LEASE PRINCIPAL	176,323		167,243	172,330
101-300.336-993.001	LEASE INTEREST	38,354		47,434	42,347
NET OF REVENUES/APPROPRIATIONS - 300.336 - FIRE DEPARTMENT		(10,127,770)	(8,823,464)	(8,841,964)	(9,432,059)
Dept 600.670 - HUMAN SERVICES					
101-600.670-701.000	SALARIES	40,842	43,180	43,180	46,130
101-600.670-701.090	SALARIES-APPOINTED OFFICIALS	904	1,200	1,200	1,200
101-600.670-709.000	MERS 457 CONTRIBUTION	321	250	250	250
101-600.670-714.000	FICA	3,162	3,414	3,414	3,640
101-600.670-715.000	HEALTH INSURANCE	5,415	22,757	22,757	25,750
101-600.670-716.000	LIFE/DISABILITY INSURANCE	172	259	259	280
101-600.670-717.000	PENSION	10,062	4,318	4,318	4,640

GL NUMBER	DESCRIPTION	2024 ACTIVITY	2025 ORIGINAL BUDGET	2025 PROJECTED ACTIVITY	2026 REQUESTED BUDGET
101-600.670-717.500	HEALTH CARE SAVINGS PLAN	817	864	864	930
101-600.670-718.000	WORKERS COMPENSATION	99	152	152	157
101-600.670-728.000	OPERATING SUPPLIES	199	700	700	700
NET OF REVENUES/APPROPRIATIONS - 600.670 - HUMAN SERVICES		(61,993)	(77,094)	(77,094)	(83,677)
Dept 700.701 - DEV. - PLANNING/ADMIN.					
101-700.701-701.000	SALARIES	360,214	417,127	417,127	382,014
101-700.701-701.080	SALARIES - TEMPORARY		7,500	7,500	
101-700.701-701.090	SALARIES-APPOINTED OFFICIALS	3,814	10,000	10,000	8,000
101-700.701-706.000	OVERTIME		1,000	1,000	1,000
101-700.701-709.000	MERS 457 CONTRIBUTION	1,205	938	938	875
101-700.701-710.000	LONGEVITY	320	960	960	1,200
101-700.701-714.000	FICA	27,733	33,356	33,356	30,072
101-700.701-715.000	HEALTH INSURANCE	65,975	66,336	66,336	63,805
101-700.701-715.010	INSURANCE OPT OUT	2,250	3,375	3,375	2,250
101-700.701-716.000	LIFE/DISABILITY INSURANCE	1,710	2,465	2,465	2,311
101-700.701-717.000	PENSION	42,310	38,187	38,187	36,767
101-700.701-717.500	HEALTH CARE SAVINGS PLAN	7,204	8,343	8,343	7,701
101-700.701-718.000	WORKERS COMPENSATION	1,617	2,116	2,116	1,994
101-700.701-728.000	OPERATING SUPPLIES	336	1,500	1,500	5,000
101-700.701-750.000	PUBLICATIONS	129	250	500	
101-700.701-821.000	PROFESSIONAL SERVICES	60,189	10,000	30,000	20,000
101-700.701-825.000	PROFESSIONAL CONFERENCES/DUES	4,314	6,000	6,000	7,500
101-700.701-870.000	MILEAGE	98	250	250	250
101-700.701-880.000	COMMUNITY PROMOTION	942	2,000		
101-700.701-942.000	EQUIPMENT RENTAL	5,099	5,609	5,609	5,609
101-700.701-976.500-NAHF 2023	GRANT EXPENDITURES	(16)			
NET OF REVENUES/APPROPRIATIONS - 700.701 - DEV. - PLANNING/ADMIN.		(585,443)	(617,312)	(635,562)	(576,348)
Dept 700.703 - DEV. - BUILDING DIVISION					
101-700.703-701.000	SALARIES	514,629	526,301	526,301	605,060
101-700.703-701.080	SALARIES - TEMPORARY				7,200
101-700.703-702.000	SICK LEAVE INCENTIVE PAY	832	980		
101-700.703-706.000	OVERTIME				1,000
101-700.703-709.000	MERS 457 CONTRIBUTION	1,545	1,313	1,313	1,625
101-700.703-710.000	LONGEVITY	3,400	1,920	1,920	2,640
101-700.703-714.000	FICA	39,409	40,968	40,968	47,241
101-700.703-715.000	HEALTH INSURANCE	50,582	49,147	49,147	94,432
101-700.703-715.010	INSURANCE OPT OUT	16,875	19,125	19,125	11,250
101-700.703-716.000	LIFE/DISABILITY INSURANCE	1,935	2,777	2,777	3,662
101-700.703-717.000	PENSION	49,029	43,334	43,334	56,107
101-700.703-717.500	HEALTH CARE SAVINGS PLAN	7,755	9,278	9,278	12,207
101-700.703-718.000	WORKERS COMPENSATION	2,091	2,890	2,890	3,314
101-700.703-728.000	OPERATING SUPPLIES	1,604	2,000	2,000	2,500
101-700.703-821.000	PROFESSIONAL SERVICES				10,000
101-700.703-825.000	PROFESSIONAL CONFERENCES/DUES	6,059	6,000	6,000	7,500
101-700.703-826.000	COMPUTER SERVICES/SUPPLIES		15,000	15,000	
101-700.703-870.000	MILEAGE	529			
101-700.703-942.000	EQUIPMENT RENTAL	25,471	28,018	28,018	28,018
NET OF REVENUES/APPROPRIATIONS - 700.703 - DEV. - BUILDING DIVISION		(721,745)	(749,051)	(748,071)	(893,756)
Dept 750.752 - PARK COMMISSION					
101-750.752-701.090	SALARIES-APPOINTED OFFICIALS	2,200	3,750	3,750	3,750
101-750.752-714.000	FICA	168	287	287	290
101-750.752-718.000	WORKERS COMPENSATION	6	7	7	7
101-750.752-728.000	OPERATING SUPPLIES		1,000	1,000	1,000
101-750.752-825.000	PROFESSIONAL CONFERENCES/DUES		2,200	2,200	2,200
NET OF REVENUES/APPROPRIATIONS - 750.752 - PARK COMMISSION		(2,374)	(7,244)	(7,244)	(7,247)
Dept 750.753 - PARKS AND RECREATION ADMIN.					

GL NUMBER	DESCRIPTION	2024 ACTIVITY	2025 ORIGINAL BUDGET	2025 PROJECTED ACTIVITY	2026 REQUESTED BUDGET
101-750.753-701.000	SALARIES	133,694	93,961	93,961	52,517
101-750.753-701.080	SALARIES - TEMPORARY	14,931	15,000	15,000	
101-750.753-706.000	OVERTIME	6,154	9,000	9,000	9,000
101-750.753-709.000	MERS 457 CONTRIBUTION	161	250	250	50
101-750.753-710.000	LONGEVITY	107			
101-750.753-714.000	FICA	12,105	9,043	9,043	4,710
101-750.753-715.000	HEALTH INSURANCE	24,665	11,379	9,128	10,420
101-750.753-715.010	INSURANCE OPT OUT			2,251	900
101-750.753-715.030	HSA EMPLOYER CONTRIBUTION			600	
101-750.753-716.000	LIFE/DISABILITY INSURANCE	517	564	564	370
101-750.753-717.000	PENSION	10,081	7,882	7,882	3,670
101-750.753-717.500	HEALTH CARE SAVINGS PLAN	1,793	1,879	1,879	1,232
101-750.753-718.000	WORKERS COMPENSATION	1,701	2,420	2,420	1,054
101-750.753-728.000	OPERATING SUPPLIES	1,932	3,000	3,000	3,000
101-750.753-821.000	PROFESSIONAL SERVICES	684			
101-750.753-825.000	PROFESSIONAL CONFERENCES/DUES	3,238	2,500	2,500	2,500
101-750.753-880.000	COMMUNITY PROMOTION	22,716	38,300	38,300	4,000
101-750.753-882.500	Recreation Program Expenses	21,288	30,000	30,000	15,000
101-750.753-965.100	SPECIAL ASSESSMENT				14,000
NET OF REVENUES/APPROPRIATIONS - 750.753 - PARKS AND RECREATION ADMIN.		(255,767)	(225,178)	(225,778)	(122,423)
Dept 750.754 - Recreation					
101-750.754-701.000	SALARIES	124,910	134,694	134,694	136,150
101-750.754-701.080	SALARIES - TEMPORARY	6,777	10,000	10,000	
101-750.754-706.000	OVERTIME	5,174	5,500	5,500	5,500
101-750.754-709.000	MERS 457 CONTRIBUTION	643	500	500	500
101-750.754-710.000	LONGEVITY	1,280	1,280	1,280	1,280
101-750.754-714.000	FICA	9,718	11,626	11,626	10,980
101-750.754-715.000	HEALTH INSURANCE	15,885	16,397	16,397	28,630
101-750.754-715.030	HSA EMPLOYER CONTRIBUTION			1,100	
101-750.754-716.000	LIFE/DISABILITY INSURANCE	559	808	808	861
101-750.754-717.000	PENSION	13,109	14,019	14,019	14,350
101-750.754-717.500	HEALTH CARE SAVINGS PLAN	2,498	2,694	2,694	2,869
101-750.754-718.000	WORKERS COMPENSATION	2,062	4,201	4,201	3,887
101-750.754-825.000	PROFESSIONAL CONFERENCES/DUES	1,711	2,500	2,500	2,500
101-750.754-870.000	MILEAGE		100	100	100
101-750.754-882.500	Recreation Program Expenses	16,751	30,000	30,000	15,000
101-750.754-882.501	Sporties for Shorties	2,675	3,000	3,000	3,000
101-750.754-882.506	SNELL TOWAR RECREATION CENTER	4,617	5,000	5,000	5,000
101-750.754-882.507	ADULT SPORTS	1,410	4,000	4,000	4,000
101-750.754-882.604	SOCCER	4,199	15,000	15,000	7,500
101-750.754-882.605	BASEBALL/SOFTBALL	13,639	20,000	20,000	15,000
101-750.754-882.606	FOOTBALL		5,800	5,800	5,800
101-750.754-882.607	RECREATION UNIFORMS	8,979	16,000	16,000	8,000
101-750.754-882.801	BASKETBALL	6,909	8,000	8,000	8,000
101-750.754-882.950	WILLIAMSTON REC EXPENDITURES	960	2,000	2,000	2,000
101-750.754-955.000	MISCELLANEOUS	23,051	20,000	20,000	20,000
NET OF REVENUES/APPROPRIATIONS - 750.754 - Recreation		(267,516)	(333,119)	(334,219)	(300,907)
Dept 750.758 - Park Maintenance					
101-750.758-701.000	SALARIES	153,690	165,612	165,612	180,100
101-750.758-701.080	SALARIES - TEMPORARY	12,623	21,760	21,760	22,400
101-750.758-702.020	AFTER-HOURS RESPONSE STIPEND	200	400	400	400
101-750.758-706.000	OVERTIME	11,023	6,000	6,000	6,000
101-750.758-709.000	MERS 457 CONTRIBUTION	868	675	675	675
101-750.758-710.000	LONGEVITY	1,216	1,216	1,216	1,856
101-750.758-714.000	FICA	14,130	15,487	15,487	16,735
101-750.758-715.000	HEALTH INSURANCE	44,053	45,917	45,917	59,975
101-750.758-715.010	INSURANCE OPT OUT	900	900	900	
101-750.758-715.030	HSA EMPLOYER CONTRIBUTION			3,640	

GL NUMBER	DESCRIPTION	2024 ACTIVITY	2025 ORIGINAL BUDGET	2025 PROJECTED ACTIVITY	2026 REQUESTED BUDGET
101-750.758-716.000	LIFE/DISABILITY INSURANCE	697	994	994	1,178
101-750.758-717.000	PENSION	20,501	16,334	16,334	39,000
101-750.758-717.500	HEALTH CARE SAVINGS PLAN	3,074	3,312	3,312	3,930
101-750.758-718.000	WORKERS COMPENSATION	3,344	5,668	5,668	5,927
101-750.758-727.000	LICENSES	5,872	6,380	6,380	5,850
101-750.758-728.000	OPERATING SUPPLIES	47,916	50,000	50,000	40,000
101-750.758-760.000	UNIFORMS	765	800	800	800
101-750.758-761.000	CLOTHING ALLOWANCE	2,143	1,875	1,875	1,875
101-750.758-820.000	CONTRACTUAL SERVICES	90,980	70,000	70,000	60,000
101-750.758-825.000	PROFESSIONAL CONFERENCES/DUES	600	600	600	600
101-750.758-827.000	RADIO MAINTENANCE		700	700	
101-750.758-828.000	SOLID WASTE CONTAINER SERVICES	1,297	3,000	3,000	
101-750.758-934.000	GROUNDS MAINTENANCE	30,661	16,000	16,000	8,000
101-750.758-942.000	EQUIPMENT RENTAL	66,165	72,782	72,782	72,782
101-750.758-979.000	MACHINERY AND EQUIPMENT	25,332	14,000	14,000	10,000
NET OF REVENUES/APPROPRIATIONS - 750.758 - Park Maintenance		(538,050)	(520,412)	(524,052)	(538,083)
Dept 750.775 - COMMUNITY ACTIVITIES					
101-750.775-880.000	COMMUNITY PROMOTION	1,587	5,800	5,800	5,800
101-750.775-880.110	COMMUNITY PROMOTION - PRIDE EVENT	4,357	2,500	2,500	
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		(17,644)	(20,000)	(20,000)	(17,500)
Dept 750.800 - ASSOCIATIONS AND AUTHORITIES					
101-750.800-825.010	CONVENTION/VISITORS BUREAU		150	150	
101-750.800-825.020	TRI-COUNTY REGIONAL PLANNING	21,194	22,000	22,254	23,367
101-750.800-825.040	CHAMBER OF COMMERCE	450	450	450	450
101-750.800-825.060	MICHIGAN TOWNSHIPS ASSOCIATION	8,777	9,000	9,000	9,000
101-750.800-825.080	MICHIGAN MUNICIPAL LEAGUE	9,686	9,750	9,750	10,000
101-750.800-825.095	LEAP INC	15,000	15,000	15,000	15,000
NET OF REVENUES/APPROPRIATIONS - 750.800 - ASSOCIATIONS AND AUTHORITIES		(55,107)	(56,350)	(56,604)	(57,817)
Dept 750.806 - CABLE TV					
101-750.806-701.000	SALARIES	171,377	182,002	182,002	192,150
101-750.806-701.080	SALARIES - TEMPORARY	23,013	32,500	32,500	16,000
101-750.806-706.000	OVERTIME	357	2,000	2,000	2,000
101-750.806-709.000	MERS 457 CONTRIBUTION	964	750	750	750
101-750.806-710.000	LONGEVITY		320	320	320
101-750.806-714.000	FICA	15,073	16,644	16,644	16,146
101-750.806-715.000	HEALTH INSURANCE	16,668	16,887	16,887	29,125
101-750.806-715.010	INSURANCE OPT OUT	4,500	4,500	4,500	4,500
101-750.806-716.000	LIFE/DISABILITY INSURANCE	776	1,104	1,104	1,170
101-750.806-717.000	PENSION	23,417	18,400	18,400	19,506
101-750.806-717.500	HEALTH CARE SAVINGS PLAN	3,427	3,680	3,680	3,905
101-750.806-718.000	WORKERS COMPENSATION	619	924	924	908
101-750.806-728.000	OPERATING SUPPLIES	106	500	500	500
101-750.806-750.000	PUBLICATIONS	13,737	19,000	19,000	20,000
101-750.806-820.000	CONTRACTUAL SERVICES	60,838	71,600	71,600	72,652
101-750.806-821.000	PROFESSIONAL SERVICES			48,731	
101-750.806-825.000	PROFESSIONAL CONFERENCES/DUES	7,816	13,250	13,250	13,000
101-750.806-870.000	MILEAGE	34	500	500	500
101-750.806-880.000	COMMUNITY PROMOTION	604	3,000	3,000	6,000
101-750.806-880.070	PANCAKE BREAKFAST	2,978			
101-750.806-890.000	Special Events		3,000	3,000	
101-750.806-936.000	EQUIPMENT MAINTENANCE		500	500	500
101-750.806-955.000	MISCELLANEOUS	149			
101-750.806-980.000	OFFICE EQUIPMENT & FURNITURE		500	500	500
101-750.806-980.010	VIDEO PRODUCTION EQUIPMENT	7,183			
NET OF REVENUES/APPROPRIATIONS - 750.806 - CABLE TV		(353,636)	(391,561)	(440,292)	(400,132)

GL NUMBER	DESCRIPTION	2024 ACTIVITY	2025 ORIGINAL BUDGET	2025 PROJECTED ACTIVITY	2026 REQUESTED BUDGET
Dept 900.901 - CAPITAL OUTLAY					
101-900.901-821.000-SERVCENTER	PROFESSIONAL SERVICES	3,794		8,092	
101-900.901-974.000	CONSTRUCTION/IMPROVEMENTS	86,111		117,500	
101-900.901-980.015	New Computer Workstations	4,200	9,000	9,000	12,000
101-900.901-980.020	HARDWARE	33,145	75,000	75,000	84,700
101-900.901-980.030	Computer Upgrades		12,000	12,000	15,000
101-900.901-980.050	Server Upgrades		27,500	27,500	16,400
101-900.901-980.070	Mobile Data Units		22,000	22,000	20,000
101-900.901-980.080	PHONE SYSTEMS		7,500	7,500	7,000
NET OF REVENUES/APPROPRIATIONS - 900.901 - CAPITAL OUTLAY		(127,250)	(153,000)	(278,592)	(155,100)
Dept 965.966 - OPERATING TRANSFERS OUT					
101-965.966-995.008	TRANSFER-OUT TO LOCAL ROADS FUND	155,506			
101-965.966-995.009	TRANSFER OUT TO MP FOR POLICE & FIRE	1,075,654	127,000	127,000	127,000
101-965.966-995.010	TRANSFER OUT TO FIRE RESTRICTED FUND	6,434			
NET OF REVENUES/APPROPRIATIONS - 965.966 - OPERATING TRANSFERS OUT		(1,237,594)	(127,000)	(127,000)	(127,000)
ESTIMATED REVENUES - FUND 101		31,216,531	28,351,805	28,801,931	29,602,508
APPROPRIATIONS - FUND 101		30,758,661	28,311,551	28,954,268	29,934,280
NET OF REVENUES/APPROPRIATIONS - FUND 101		457,870	40,254	(152,337)	(331,772)
BEGINNING FUND BALANCE		12,352,523	12,810,399	12,810,399	12,658,062
ENDING FUND BALANCE		12,810,393	12,850,653	12,658,062	12,326,290

GL NUMBER	DESCRIPTION	2024 ACTIVITY	2025 ORIGINAL BUDGET	2025 PROJECTED ACTIVITY	2026 REQUESTED BUDGET
Fund 103 - PENSION STABILIZATION FUND					
Dept 000.000					
103-000.000-665.000	INTEREST	112,983	50,000	50,000	50,000
103-000.000-717.000	PENSION		537,000	537,000	
NET OF REVENUES/APPROPRIATIONS - 000.000 -		112,983	(487,000)	(487,000)	50,000
ESTIMATED REVENUES - FUND 103		112,983	50,000	50,000	50,000
APPROPRIATIONS - FUND 103			537,000	537,000	
NET OF REVENUES/APPROPRIATIONS - FUND 103		112,983	(487,000)	(487,000)	50,000
BEGINNING FUND BALANCE		2,099,040	2,212,023	2,212,023	1,725,023
ENDING FUND BALANCE		2,212,023	1,725,023	1,725,023	1,775,023

GL NUMBER	DESCRIPTION	2024 ACTIVITY	2025 ORIGINAL BUDGET	2025 PROJECTED ACTIVITY	2026 REQUESTED BUDGET
Fund 204 - LOCAL ROADS					
Dept 000.000					
204-000.000-402.000	CURRENT PROPERTY TAXES	1,010	1,010	1,360	1,360
204-000.000-581.000	OTHER INTRGOVTL REVENUE	335,000	335,000	255,697	335,000
204-000.000-665.000	INTEREST	271,498	200,000	300,000	200,000
204-000.000-676.000	REIMBURSEMENTS	(815)		20,099	
204-000.000-696.000	OTHR FINANCING SRCE-BOND PROCEEDS	10,284,856	10,239,532		
204-000.000-699.000	OPERATING TRANSFER IN	155,506	280,000	280,000	
204-000.000-821.000	PROFESSIONAL SERVICES	652,733	635,000	635,000	650,000
204-000.000-974.000	CONSTRUCTION/IMPROVEMENTS	5,394,347	4,800,000	4,800,000	5,750,000
204-000.000-996.000	DEBT SERVICE - BOND FEES	67,836			
NET OF REVENUES/APPROPRIATIONS - 000.000 -		4,932,139	5,620,542	(4,577,844)	(5,863,640)
ESTIMATED REVENUES - FUND 204		11,047,055	11,055,542	857,156	536,360
APPROPRIATIONS - FUND 204		6,114,916	5,435,000	5,435,000	6,400,000
NET OF REVENUES/APPROPRIATIONS - FUND 204		4,932,139	5,620,542	(4,577,844)	(5,863,640)
BEGINNING FUND BALANCE		9,791,262	14,723,401	14,723,401	10,145,557
ENDING FUND BALANCE		14,723,401	20,343,943	10,145,557	4,281,917

GL NUMBER	DESCRIPTION	2024 ACTIVITY	2025 ORIGINAL BUDGET	2025 PROJECTED ACTIVITY	2026 REQUESTED BUDGET
Fund 208 - PARK MILLAGE					
Dept 000.000					
208-000.000-405.030	PARK MILLAGE	1,390,527	1,462,286	1,462,286	1,523,366
208-000.000-412.000	DELINQUENT PROPERTY TAXES	713	250	744	500
208-000.000-573.000	LOCAL COMMUNITY STABILIZATION SHARE	8,362	6,500	8,030	6,500
208-000.000-665.000	INTEREST	85,856	35,000	61,481	60,000
208-000.000-667.000	RENTALS	22,130	15,000	16,584	15,000
208-000.000-667.020	HARRIS CENTER	57,423	55,000	55,000	55,000
208-000.000-667.060	DOG PARKS	7,725	8,000	8,000	8,000
208-000.000-674.500	LOCAL GRANTS				349,600
NET OF REVENUES/APPROPRIATIONS - 000.000 -		1,572,736	1,582,036	1,612,125	2,017,966
Dept 750.753 - PARKS AND RECREATION ADMIN.					
208-750.753-701.000	SALARIES	136,843	104,972	104,972	121,933
208-750.753-701.080	SALARIES - TEMPORARY		13,440	13,440	19,490
208-750.753-706.000	OVERTIME	82	400	400	400
208-750.753-709.000	MERS 457 CONTRIBUTION	225	175	175	212
208-750.753-710.000	LONGEVITY	107	64	64	64
208-750.753-714.000	FICA	10,220	9,107	9,107	10,871
208-750.753-715.000	HEALTH INSURANCE	25,097	14,789	12,538	16,147
208-750.753-715.010	INSURANCE OPT OUT			2,251	2,700
208-750.753-716.000	LIFE/DISABILITY INSURANCE	532	630	630	736
208-750.753-717.000	PENSION	10,173	8,681	8,681	10,671
208-750.753-717.500	HEALTH CARE SAVINGS PLAN	1,945	2,099	2,099	2,455
208-750.753-718.000	WORKERS COMPENSATION	1,837	2,655	2,655	3,752
208-750.753-728.000	OPERATING SUPPLIES	32	1,200	1,200	1,200
208-750.753-807.000	AUDIT	3,158	3,000	3,000	3,000
208-750.753-821.000	PROFESSIONAL SERVICES	3,518	100,000	100,000	50,000
208-750.753-825.000	PROFESSIONAL CONFERENCES/DUES	640	1,700	1,700	1,700
208-750.753-870.000	MILEAGE	396	300	300	300
208-750.753-880.000	COMMUNITY PROMOTION	3,448	4,000	4,000	7,000
208-750.753-965.000	Property Taxes	436	1,700	1,700	1,000
208-750.753-965.100	SPECIAL ASSESSMENT				8,000
NET OF REVENUES/APPROPRIATIONS - 750.753 - PARKS AND RECREATION ADMIN.		(198,689)	(268,912)	(268,912)	(261,631)
Dept 750.756 - Harris Nature Center					
208-750.756-701.000	SALARIES	90,179	94,067	94,067	99,100
208-750.756-701.080	SALARIES - TEMPORARY	32,638	40,000	40,000	40,000
208-750.756-706.000	OVERTIME	4,014	3,500	3,500	4,500
208-750.756-709.000	MERS 457 CONTRIBUTION	450	350	350	350
208-750.756-710.000	LONGEVITY	832	832	832	832
208-750.756-714.000	FICA	9,798	10,614	10,614	11,070
208-750.756-715.000	HEALTH INSURANCE	23,712	23,440	23,440	26,500
208-750.756-715.010	INSURANCE OPT OUT	1,800	1,800	1,800	1,800
208-750.756-716.000	LIFE/DISABILITY INSURANCE	405	564	564	630
208-750.756-717.000	PENSION	15,122	9,525	9,525	10,500
208-750.756-717.500	HEALTH CARE SAVINGS PLAN	1,804	1,881	1,881	2,095
208-750.756-718.000	WORKERS COMPENSATION	2,075	2,911	2,911	3,950
208-750.756-728.000	OPERATING SUPPLIES	15,131	18,000	18,000	18,000
208-750.756-820.000	CONTRACTUAL SERVICES	13,635	15,000	15,000	15,000
208-750.756-825.000	PROFESSIONAL CONFERENCES/DUES	1,851	3,000	3,000	3,000
208-750.756-870.000	MILEAGE		500	500	500
208-750.756-920.000	UTILITIES-ELECTRIC/GAS/WATER	7,840	10,000	10,000	12,000
208-750.756-974.000	CONSTRUCTION/IMPROVEMENTS	10,320			10,000
NET OF REVENUES/APPROPRIATIONS - 750.756 - Harris Nature Center		(231,606)	(235,984)	(235,984)	(259,827)
Dept 750.758 - Park Maintenance					
208-750.758-701.000	SALARIES	172,423	188,568	188,568	199,000
208-750.758-701.080	SALARIES - TEMPORARY	12,144	10,880	10,880	10,880
208-750.758-706.000	OVERTIME	3,097	6,000	6,000	6,000

GL NUMBER	DESCRIPTION	2024 ACTIVITY	2025 ORIGINAL BUDGET	2025 PROJECTED ACTIVITY	2026 REQUESTED BUDGET
208-750.758-709.000	MERS 457 CONTRIBUTION	1,029	800	800	800
208-750.758-710.000	LONGEVITY	896	896	896	1,216
208-750.758-714.000	FICA	15,187	16,619	16,619	17,450
208-750.758-715.000	HEALTH INSURANCE	66,517	68,613	68,613	77,600
208-750.758-715.010	INSURANCE OPT OUT	900	900	900	900
208-750.758-716.000	LIFE/DISABILITY INSURANCE	802	1,131	1,131	1,310
208-750.758-717.000	PENSION	15,931	10,689	10,689	11,751
208-750.758-717.500	HEALTH CARE SAVINGS PLAN	3,448	3,771	3,771	4,350
208-750.758-718.000	WORKERS COMPENSATION	2,698	5,705	5,705	6,180
208-750.758-727.000	LICENSES	8,364	7,850	7,850	8,100
208-750.758-728.000	OPERATING SUPPLIES	40,945	60,000	60,000	50,000
208-750.758-761.000	CLOTHING ALLOWANCE	2,571	2,250	2,250	2,250
208-750.758-819.000	TRAINING	739	1,000	1,000	1,000
208-750.758-820.000	CONTRACTUAL SERVICES	102,127	95,000	95,000	62,000
208-750.758-820.020	SEWER CLEANING-SANITARY		2,000	2,000	
208-750.758-825.000	PROFESSIONAL CONFERENCES/DUES	584	600	600	600
208-750.758-827.000	RADIO MAINTENANCE	3,432	2,500	3,300	4,000
208-750.758-828.000	SOLID WASTE CONTAINER SERVICES		3,000	3,000	
208-750.758-920.000	UTILITIES-ELECTRIC/GAS/WATER	10,406	8,500	8,500	8,500
208-750.758-934.000	GROUNDS MAINTENANCE	16,983	16,000	16,000	10,000
208-750.758-936.000	EQUIPMENT MAINTENANCE		600	600	
208-750.758-950.000	Vehicle Charges	82,693	90,962	90,962	90,962
208-750.758-956.095	DOG PARK EXPENSE	3,221	6,000	6,000	4,000
208-750.758-979.000	MACHINERY AND EQUIPMENT	24,527	14,000	14,000	12,000
NET OF REVENUES/APPROPRIATIONS - 750.758 - Park Maintenance		(591,664)	(624,834)	(625,634)	(590,849)
Dept 750.759 - Park Development					
208-750.759-974.000	CONSTRUCTION/IMPROVEMENTS	406,610	560,000	560,000	809,600
NET OF REVENUES/APPROPRIATIONS - 750.759 - Park Development		(406,610)	(560,000)	(560,000)	(809,600)
ESTIMATED REVENUES - FUND 208		1,572,736	1,582,036	1,612,125	2,017,966
APPROPRIATIONS - FUND 208		1,428,569	1,689,730	1,690,530	1,921,907
NET OF REVENUES/APPROPRIATIONS - FUND 208		144,167	(107,694)	(78,405)	96,059
BEGINNING FUND BALANCE		1,235,847	1,380,012	1,380,012	1,301,607
ENDING FUND BALANCE		1,380,014	1,272,318	1,301,607	1,397,666

GL NUMBER	DESCRIPTION	2024 ACTIVITY	2025 ORIGINAL BUDGET	2025 PROJECTED ACTIVITY	2026 REQUESTED BUDGET
Fund 211 - PARK RESTRICTED/DESIGNATED					
Dept 000.000					
211-000.000-581.000	GRANT REVENUE - LOCAL			50,000	50,000
211-000.000-647.050	SPONSOR REVENUE	41,667	50,000	83,767	70,000
211-000.000-665.000	INTEREST	10,542	3,000	9,000	3,000
211-000.000-667.030	FARM MARKET	24,433	20,000	20,000	20,000
211-000.000-667.035	MARKET VENDOR REV	62,825	50,000	50,000	50,000
211-000.000-674.100	DONATIONS-HNC	1,141	1,000	1,000	1,000
211-000.000-674.101	DONATIONS - NATIVE PLANT SALE	8,533	7,000	9,170	9,000
211-000.000-674.150	DONATIONS	2,714			
211-000.000-674.200	DONATIONS - COMPOST	2,094	1,500	1,500	1,500
211-000.000-674.210	DONATIONS - SUMMER CONCERT SERIES	14,600	15,000		
211-000.000-701.010	SALARY - FARM MARKET	21,719	22,248	22,248	22,250
211-000.000-714.000	FICA	1,661	1,702	1,702	1,702
211-000.000-718.000	WORKERS COMPENSATION	273	125	125	120
211-000.000-728.011	OPERATING SUPPLIES - CELEBRATE MERIDIAN			30,000	50,000
211-000.000-728.012	OPERATING SUPPLIES - SUMMER CONCERT			13,900	10,000
211-000.000-728.013	OPERATING SUPPLIES - PRIDE EVENT			2,154	5,000
211-000.000-728.014	OPERATING SUPPLIES - JUNETEENTH EVENT			5,200	5,000
211-000.000-728.501	OPERATING SUPPLIES - NATIVE PLANT SALE	5,324	6,000	5,693	6,000
211-000.000-886.700	SUMMER CONCERT SERIES EXPENDITURES	9,442	10,000		
211-000.000-892.000	CELEBRATE DOWNTOWN - SPONSORED EXPENSE	26,714	30,000		
211-000.000-956.080	FARM MARKET	15,049	25,000	25,000	25,000
211-000.000-956.081	FOOD ASSISTANCE REIMBURSEMENTS	37,669	25,000	25,000	25,000
211-000.000-975.000	PARK DEVELOPMENT	11,839	15,000	15,000	15,000
211-000.000-975.090	River Clean-up Expenditures			50,000	50,000
NET OF REVENUES/APPROPRIATIONS - 000.000 -		38,859	12,425	28,415	(10,572)
ESTIMATED REVENUES - FUND 211		168,549	147,500	224,437	204,500
APPROPRIATIONS - FUND 211		129,690	135,075	196,022	215,072
NET OF REVENUES/APPROPRIATIONS - FUND 211		38,859	12,425	28,415	(10,572)
BEGINNING FUND BALANCE		263,143	302,001	302,001	330,416
ENDING FUND BALANCE		302,002	314,426	330,416	319,844

GL NUMBER	DESCRIPTION	2024 ACTIVITY	2025 ORIGINAL BUDGET	2025 PROJECTED ACTIVITY	2026 REQUESTED BUDGET
Fund 214 - FIRE RESTRICTED/DESIGNATED					
Dept 000.000					
214-000.000-502.000-AFG 2022FG	GRANT REVENUE - FEDERAL	262,946			
214-000.000-502.000-AFG 2023FG	GRANT REVENUE - FEDERAL	54,946			
214-000.000-665.000	INTEREST	53	5	50	30
214-000.000-674.035	DONATIONS RESTRIC. FF COMMUNITY OUTREACH	4,582			
214-000.000-674.499	HEART SAFE AED PROGRAM			2,298	5,000
214-000.000-699.000-AFG 2022FG	OPERATING TRANSFER IN	26,302			
214-000.000-699.000-AFG 2023FG	OPERATING TRANSFER IN	6,434			
214-000.000-728.008	HEART SAFE AED PROGRAM			2,298	5,000
214-000.000-956.015	FIREFIGHTERS COMMUNITY OUTREACH EXPENSE	4,582			
214-000.000-979.000-AFG 2022FG	MACHINERY AND EQUIPMENT	288,290			
214-000.000-979.000-AFG 2023FG	MACHINERY AND EQUIPMENT	61,380			
NET OF REVENUES/APPROPRIATIONS - 000.000 -		1,011	5	50	30
ESTIMATED REVENUES - FUND 214		355,263	5	2,348	5,030
APPROPRIATIONS - FUND 214		354,252		2,298	5,000
NET OF REVENUES/APPROPRIATIONS - FUND 214		1,011	5	50	30
BEGINNING FUND BALANCE		2,069	3,081	3,081	3,131
ENDING FUND BALANCE		3,080	3,086	3,131	3,161

GL NUMBER	DESCRIPTION	2024 ACTIVITY	2025 ORIGINAL BUDGET	2025 PROJECTED ACTIVITY	2026 REQUESTED BUDGET
Fund 216 - PEDESTRIAN BIKEPATH MILLAGE					
Dept 000.000					
216-000.000-403.000	BIKE PATH COLLECTIONS	697,716	732,602	738,238	763,785
216-000.000-412.000	DELINQUENT PROPERTY TAXES	358	350	350	350
216-000.000-573.000	LOCAL COMMUNITY STABILIZATION SHARE	4,193	3,750	4,026	4,000
216-000.000-581.000	OTHER INTRGOVTL REVENUE	680,856	2,025,000	74,678	2,000,000
216-000.000-629.000	PYMENT IN LIEU OF CONSTRUCTION	270,000			
216-000.000-665.000	INTEREST	126,287	75,000	104,500	75,000
216-000.000-676.000	REIMBURSEMENTS	7,812		12,986	7,500
NET OF REVENUES/APPROPRIATIONS - 000.000 -		1,787,222	2,836,702	934,778	2,850,635
Dept 440.450 - PEDESTRIAN BIKEPATH					
216-440.450-701.000	SALARIES	50,041	52,722	52,722	58,453
216-440.450-701.080	SALARIES - TEMPORARY	9,024	21,760	21,760	21,120
216-440.450-702.020	AFTER-HOURS RESPONSE STIPEND	80			80
216-440.450-706.000	OVERTIME	1,431	2,000	3,000	2,000
216-440.450-709.000	MERS 457 CONTRIBUTION	209	163	163	175
216-440.450-710.000	LONGEVITY	832	832	832	832
216-440.450-714.000	FICA	4,846	6,353	6,353	6,450
216-440.450-715.000	HEALTH INSURANCE	10,934	11,235	11,235	11,336
216-440.450-715.010	INSURANCE OPT OUT	675	675	675	675
216-440.450-716.000	LIFE/DISABILITY INSURANCE	233	338	338	380
216-440.450-717.000	PENSION	14,917	10,256	10,256	11,336
216-440.450-717.500	HEALTH CARE SAVINGS PLAN	1,001	1,054	1,054	1,265
216-440.450-718.000	WORKERS COMPENSATION	1,397	2,325	2,325	2,186
216-440.450-727.000	LICENSES	2,660	5,200	5,200	5,200
216-440.450-728.000	OPERATING SUPPLIES	1,577	1,500	3,000	3,000
216-440.450-761.000	CLOTHING ALLOWANCE	429	375	375	375
216-440.450-807.000	AUDIT	3,158	3,500	3,500	3,000
216-440.450-820.000	CONTRACTUAL SERVICES	73,411	60,000	60,000	60,000
216-440.450-950.000	Vehicle Charges	70,043	77,047	77,047	77,047
216-440.450-957.000	ADMINISTRATIVE	40,000	99,175	99,175	102,151
216-440.450-974.000	CONSTRUCTION/IMPROVEMENTS	1,338,714	2,700,000	1,188,000	2,545,000
NET OF REVENUES/APPROPRIATIONS - 440.450 - PEDESTRIAN BIKEPATH		(1,625,612)	(3,056,510)	(1,547,010)	(2,912,061)
ESTIMATED REVENUES - FUND 216		1,787,222	2,836,702	934,778	2,850,635
APPROPRIATIONS - FUND 216		1,625,612	3,056,510	1,547,010	2,912,061
NET OF REVENUES/APPROPRIATIONS - FUND 216		161,610	(219,808)	(612,232)	(61,426)
BEGINNING FUND BALANCE		2,506,356	2,667,967	2,667,967	2,055,735
ENDING FUND BALANCE		2,667,966	2,448,159	2,055,735	1,994,309

GL NUMBER	DESCRIPTION	2024 ACTIVITY	2025 ORIGINAL BUDGET	2025 PROJECTED ACTIVITY	2026 REQUESTED BUDGET
Fund 217 - LAND PRESERVATION MILLAGE					
Dept 000.000					
217-000.000-408.000	Land Preservation Millage	213,297	221,383	225,006	230,537
217-000.000-412.000	DELINQUENT PROPERTY TAXES	108	100	100	100
217-000.000-573.000	LOCAL COMMUNITY STABILIZATION SHARE	1,267	1,000	1,216	1,000
217-000.000-665.000	INTEREST	221,991	100,000	120,000	100,000
217-000.000-669.000	Unrealized invest gain/loss	516			
217-000.000-701.000	SALARIES	91,000	100,834	100,834	79,351
217-000.000-701.080	SALARIES - TEMPORARY		7,000	7,000	55,552
217-000.000-706.000	OVERTIME	464	1,000	1,000	1,000
217-000.000-709.000	MERS 457 CONTRIBUTION	273	213	213	265
217-000.000-710.000	LONGEVITY	64	320	320	320
217-000.000-714.000	FICA	6,836	7,831	7,831	10,450
217-000.000-715.000	HEALTH INSURANCE	13,518	13,725	13,725	16,545
217-000.000-715.010	INSURANCE OPT OUT	225	225	225	1,125
217-000.000-716.000	LIFE/DISABILITY INSURANCE	211	299	299	486
217-000.000-717.000	PENSION	10,717	4,981	4,981	8,095
217-000.000-717.500	HEALTH CARE SAVINGS PLAN	926	996	996	1,619
217-000.000-718.000	WORKERS COMPENSATION	1,122	1,676	1,676	3,699
217-000.000-728.000	OPERATING SUPPLIES	13,640	45,000	45,000	45,000
217-000.000-807.000	AUDIT	3,158	3,158	3,158	3,000
217-000.000-808.000	LEGAL FEES		5,000	5,000	2,500
217-000.000-821.000	PROFESSIONAL SERVICES	33,083	66,000	66,000	66,000
217-000.000-825.000	PROFESSIONAL CONFERENCES/DUES	973	1,000	1,000	1,000
217-000.000-870.000	MILEAGE		500	500	500
217-000.000-934.000	GROUNDS MAINTENANCE	455	500	500	500
217-000.000-965.000	Property Taxes	4,786	800	800	800
217-000.000-965.100	SPECIAL ASSESSMENT				1,400
NET OF REVENUES/APPROPRIATIONS - 000.000 -		255,728	61,425	85,264	32,430
ESTIMATED REVENUES - FUND 217		437,179	322,483	346,322	331,637
APPROPRIATIONS - FUND 217		181,451	261,058	261,058	299,207
NET OF REVENUES/APPROPRIATIONS - FUND 217		255,728	61,425	85,264	32,430
BEGINNING FUND BALANCE		4,210,793	4,466,522	4,466,522	4,551,786
ENDING FUND BALANCE		4,466,521	4,527,947	4,551,786	4,584,216

GL NUMBER	DESCRIPTION	2024 ACTIVITY	2025 ORIGINAL BUDGET	2025 PROJECTED ACTIVITY	2026 REQUESTED BUDGET
Fund 218 - LAND PRESERVATION RESERVE FUND					
Dept 000.000					
218-000.000-665.000	INTEREST	88,729	60,000	65,000	65,000
218-000.000-669.000	Unrealized invest gain/loss	45,033			
218-000.000-920.000	UTILITIES-ELECTRIC/GAS/WATER				400
218-000.000-934.000	GROUNDS MAINTENANCE	353	400	400	
NET OF REVENUES/APPROPRIATIONS - 000.000 -		133,409	59,600	64,600	64,600
ESTIMATED REVENUES - FUND 218		133,762	60,000	65,000	65,000
APPROPRIATIONS - FUND 218		353	400	400	400
NET OF REVENUES/APPROPRIATIONS - FUND 218		133,409	59,600	64,600	64,600
BEGINNING FUND BALANCE		3,269,237	3,402,646	3,402,646	3,467,246
ENDING FUND BALANCE		3,402,646	3,462,246	3,467,246	3,531,846

GL NUMBER	DESCRIPTION	2024 ACTIVITY	2025 ORIGINAL BUDGET	2025 PROJECTED ACTIVITY	2026 REQUESTED BUDGET
Fund 223 - SENIOR CENTER MILLAGE					
Dept 000.000					
223-000.000-409.000	Community Services Millage	175,075	184,026	184,026	191,600
223-000.000-412.000	DELINQUENT PROPERTY TAXES	90	100	100	100
223-000.000-573.000	LOCAL COMMUNITY STABILIZATION SHARE	1,053	1,050	1,050	1,000
223-000.000-665.000	INTEREST	29,099	15,000	17,305	15,000
223-000.000-728.000	OPERATING SUPPLIES				15,000
223-000.000-820.000	CONTRACTUAL SERVICES	113,940	140,000	140,000	145,000
223-000.000-980.000	OFFICE EQUIPMENT & FURNITURE	6,283	15,000	15,000	
NET OF REVENUES/APPROPRIATIONS - 000.000 -		85,094	45,176	47,481	47,700
ESTIMATED REVENUES - FUND 223		205,317	200,176	202,481	207,700
APPROPRIATIONS - FUND 223		120,223	155,000	155,000	160,000
NET OF REVENUES/APPROPRIATIONS - FUND 223		85,094	45,176	47,481	47,700
BEGINNING FUND BALANCE		460,595	545,688	545,688	593,169
ENDING FUND BALANCE		545,689	590,864	593,169	640,869

GL NUMBER	DESCRIPTION	2024 ACTIVITY	2025 ORIGINAL BUDGET	2025 PROJECTED ACTIVITY	2026 REQUESTED BUDGET
Fund 230 - CABLE TV					
Dept 000.000					
230-000.000-477.500	CABLE PEG FEES		125,000	125,000	86,800
230-000.000-665.000	INTEREST	6,055	3,000	4,000	4,000
NET OF REVENUES/APPROPRIATIONS - 000.000 -		6,055	128,000	129,000	90,800
Dept 750.806 - CABLE TV					
230-750.806-980.010	VIDEO PRODUCTION EQUIPMENT	32,434	12,000	12,000	90,000
NET OF REVENUES/APPROPRIATIONS - 750.806 - CABLE TV		(32,434)	(12,000)	(12,000)	(90,000)
ESTIMATED REVENUES - FUND 230		6,055	128,000	129,000	90,800
APPROPRIATIONS - FUND 230		32,434	12,000	12,000	90,000
NET OF REVENUES/APPROPRIATIONS - FUND 230		(26,379)	116,000	117,000	800
BEGINNING FUND BALANCE		140,862	114,483	114,483	231,483
ENDING FUND BALANCE		114,483	230,483	231,483	232,283

GL NUMBER	DESCRIPTION	2024 ACTIVITY	2025 ORIGINAL BUDGET	2025 PROJECTED ACTIVITY	2026 REQUESTED BUDGET
Fund 232 - POLICE RESTRICTED/DESIGNATED					
Dept 000.000					
232-000.000-502.000	GRANT REVENUE - FEDERAL	5,667	4,000	4,000	4,000
232-000.000-665.000	INTEREST	1,401	500	1,500	1,000
232-000.000-674.040	DONATIONS - POLICE DESIGNATED	1,520	1,000	1,000	1,000
232-000.000-674.050	POLICE TRAINING PA 302	12,070	7,000	7,000	7,000
232-000.000-674.055	MCOLES CPE	16,500	40,000	33,000	40,000
232-000.000-760.000	UNIFORMS	7,833	4,000	4,000	4,000
232-000.000-956.040	POLICE TRAINING FUND PA 302	9,837	7,000	13,397	7,000
232-000.000-956.045	MCOLES CPE	4,849		33,000	40,000
232-000.000-956.090	POLICE DESIGNATED FUND	2,531		47	1,000
232-000.000-979.081	MACHINERY AND EQUIPMENT NAROTICS	25,830			
NET OF REVENUES/APPROPRIATIONS - 000.000 -		(13,722)	41,500	(3,944)	1,000
ESTIMATED REVENUES - FUND 232		37,158	52,500	46,500	53,000
APPROPRIATIONS - FUND 232		50,880	11,000	50,444	52,000
NET OF REVENUES/APPROPRIATIONS - FUND 232		(13,722)	41,500	(3,944)	1,000
BEGINNING FUND BALANCE		55,009	41,288	41,288	37,344
ENDING FUND BALANCE		41,287	82,788	37,344	38,344

GL NUMBER	DESCRIPTION	2024 ACTIVITY	2025 ORIGINAL BUDGET	2025 PROJECTED ACTIVITY	2026 REQUESTED BUDGET
Fund 242 - LOCAL BROWNFIELD REVOLVING FUND					
Dept 000.000					
242-000.000-699.243	TRANSFER IN FROM BRA FUND	18,938	39,691	39,691	42,860
NET OF REVENUES/APPROPRIATIONS - 000.000 -		18,938	39,691	39,691	42,860
ESTIMATED REVENUES - FUND 242		18,938	39,691	39,691	42,860
APPROPRIATIONS - FUND 242					
NET OF REVENUES/APPROPRIATIONS - FUND 242		18,938	39,691	39,691	42,860
BEGINNING FUND BALANCE		34,029	52,966	52,966	92,657
ENDING FUND BALANCE		52,967	92,657	92,657	135,517

GL NUMBER	DESCRIPTION	2024 ACTIVITY	2025 ORIGINAL BUDGET	2025 PROJECTED ACTIVITY	2026 REQUESTED BUDGET
Fund 243 - BROWNFIELD REDEVELOPMENT AUTHORITY FUND					
Dept 000.000					
243-000.000-402.000	CURRENT PROPERTY TAXES	(3,935)			
243-000.000-402.000-BRA#3-ELEV	CURRENT PROPERTY TAXES	431,831	332,466	332,466	459,886
243-000.000-402.000-BRA#4JOLLY	CURRENT PROPERTY TAXES		31,514	37,384	38,125
243-000.000-402.000-BRA#5-HASL	CURRENT PROPERTY TAXES	17,862	10,869	11,532	18,056
243-000.000-402.000-BRA#6-AMER	CURRENT PROPERTY TAXES	144,980	576,465	385,155	571,082
NET OF REVENUES/APPROPRIATIONS - 000.000 -		590,738	951,314	766,537	1,087,149
Dept 700.707 - BROWNFIELD REDEVELOPMENT					
243-700.707-801.000-BRA#3-ELEV	DEVELOPER REIMBURSEMENT	388,648	314,968	314,968	413,897
243-700.707-801.000-BRA#4JOLLY	DEVELOPER REIMBURSEMENT		28,362	28,362	34,312
243-700.707-801.000-BRA#5-HASL	DEVELOPER REIMBURSEMENT	16,076	9,783	9,783	16,250
243-700.707-801.000-BRA#6-AMER	DEVELOPER REIMBURSEMENT	130,482	518,818	346,639	513,973
243-700.707-820.000	CONTRACTUAL SERVICES	16,980	7,500	20,000	20,000
NET OF REVENUES/APPROPRIATIONS - 700.707 - BROWNFIELD REDEVELOPMENT		(552,186)	(879,431)	(719,752)	(998,432)
Dept 965.966 - OPERATING TRANSFERS OUT					
243-965.966-995.242	TRANSFER OUT TO LBRF	18,938	39,691	39,691	42,860
NET OF REVENUES/APPROPRIATIONS - 965.966 - OPERATING TRANSFERS OUT		(18,938)	(39,691)	(39,691)	(42,860)
ESTIMATED REVENUES - FUND 243		590,738	951,314	766,537	1,087,149
APPROPRIATIONS - FUND 243		571,124	919,122	759,443	1,041,292
NET OF REVENUES/APPROPRIATIONS - FUND 243		19,614	32,192	7,094	45,857
BEGINNING FUND BALANCE		66,761	86,376	86,376	93,470
ENDING FUND BALANCE		86,375	118,568	93,470	139,327

GL NUMBER	DESCRIPTION	2024 ACTIVITY	2025 ORIGINAL BUDGET	2025 PROJECTED ACTIVITY	2026 REQUESTED BUDGET
Fund 244 - ECONOMIC DEVELOPMENT FUND					
Dept 000.000					
244-000.000-647.060	SPONSOR REVENUE	4,200	7,850	500	
244-000.000-665.000	INTEREST	216	100	250	1,100
244-000.000-698.000	BOND ISSUE COSTS	10,000	10,000	10,000	10,000
244-000.000-880.000	COMMUNITY PROMOTION	9,300	21,000	21,000	26,000
NET OF REVENUES/APPROPRIATIONS - 000.000 -		5,116	(3,050)	(10,250)	(14,900)
ESTIMATED REVENUES - FUND 244		14,416	17,950	10,750	11,100
APPROPRIATIONS - FUND 244		9,300	21,000	21,000	26,000
NET OF REVENUES/APPROPRIATIONS - FUND 244		5,116	(3,050)	(10,250)	(14,900)
BEGINNING FUND BALANCE		58,937	64,053	64,053	53,803
ENDING FUND BALANCE		64,053	61,003	53,803	38,903

GL NUMBER	DESCRIPTION	2024 ACTIVITY	2025 ORIGINAL BUDGET	2025 PROJECTED ACTIVITY	2026 REQUESTED BUDGET
Fund 248 - DOWNTOWN DEVELOPMENT AUTHORITY					
Dept 000.000					
248-000.000-402.000	CURRENT PROPERTY TAXES	56,044	52,281	59,248	61,761
248-000.000-540.100	STATE GRANT REVENUE		25,000	20,000	45,000
248-000.000-665.000	INTEREST	5,790		5,000	5,000
248-000.000-728.000	OPERATING SUPPLIES	1,331	3,000	3,000	3,000
248-000.000-820.000	CONTRACTUAL SERVICES		5,000	5,000	5,000
248-000.000-825.000	PROFESSIONAL CONFERENCES/DUES		125		125
248-000.000-922.000	UTILITIES-STREET LIGHTS		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	15,285	35,000	20,000	25,000
NET OF REVENUES/APPROPRIATIONS - 000.000 -		45,218	24,856	46,948	69,336
ESTIMATED REVENUES - FUND 248		61,834	77,281	84,248	111,761
APPROPRIATIONS - FUND 248		16,616	52,425	37,300	42,425
NET OF REVENUES/APPROPRIATIONS - FUND 248		45,218	24,856	46,948	69,336
BEGINNING FUND BALANCE		160,048	205,266	205,266	252,214
ENDING FUND BALANCE		205,266	230,122	252,214	321,550

GL NUMBER	DESCRIPTION	2024 ACTIVITY	2025 ORIGINAL BUDGET	2025 PROJECTED ACTIVITY	2026 REQUESTED BUDGET
Fund 252 - CORRIDOR IMPROVEMENT AUTHORITY					
Dept 000.000					
252-000.000-402.000	CURRENT PROPERTY TAXES	16,511	54,935	56,303	55,125
252-000.000-820.000	CONTRACTUAL SERVICES	319	20,000	20,000	20,000
NET OF REVENUES/APPROPRIATIONS - 000.000 -		16,192	34,935	36,303	35,125
ESTIMATED REVENUES - FUND 252		16,511	54,935	56,303	55,125
APPROPRIATIONS - FUND 252		319	20,000	20,000	20,000
NET OF REVENUES/APPROPRIATIONS - FUND 252		16,192	34,935	36,303	35,125
BEGINNING FUND BALANCE			16,192	16,192	52,495
ENDING FUND BALANCE		16,192	51,127	52,495	87,620

GL NUMBER	DESCRIPTION	2024 ACTIVITY	2025 ORIGINAL BUDGET	2025 PROJECTED ACTIVITY	2026 REQUESTED BUDGET
Fund 271 - LIBRARY MILLAGE					
Dept 000.000					
271-000.000-665.000	INTEREST	768	250	400	300
NET OF REVENUES/APPROPRIATIONS - 000.000 -		768	250	400	300
ESTIMATED REVENUES - FUND 271		768	250	400	300
APPROPRIATIONS - FUND 271					
NET OF REVENUES/APPROPRIATIONS - FUND 271		768	250	400	300
BEGINNING FUND BALANCE		14,276	15,044	15,044	15,444
ENDING FUND BALANCE		15,044	15,294	15,444	15,744

GL NUMBER	DESCRIPTION	2024 ACTIVITY	2025 ORIGINAL BUDGET	2025 PROJECTED ACTIVITY	2026 REQUESTED BUDGET
Fund 272 - COMMUNITY NEEDS FUND					
Dept 000.000					
272-000.000-665.000	INTEREST	3,347	1,000	2,500	1,000
272-000.000-674.060	DONATIONS - HRC EMER SERVICES	39,434	15,000	18,000	15,000
272-000.000-674.060-24CONSENER	HRC EMER SERV CONS ENER	2,895			
272-000.000-674.065	DONATIONS - REDI-RIDE	1,734	1,200	1,800	1,800
272-000.000-674.075	DONATIONS-BACK TO SCHOOL	5,020	2,500	5,000	5,000
272-000.000-674.076	DONATIONS-HOLIDAY BASKETS	8,400	2,000	2,000	2,000
272-000.000-674.077	DONATIONS -DESCHAINE MEMORIAL FUND	255	250	250	100
272-000.000-674.079	DONATIONS - FIRE			2,364	
272-000.000-674.500-ICH&HM2025	LOCAL GRANT			10,000	40,000
272-000.000-728.000	OPERATING SUPPLIES	83	50	50	50
272-000.000-880.050	FUNDRAISER	265	300	300	300
272-000.000-956.070	EMERGENCY FUND	51,362	40,000	40,000	40,000
272-000.000-956.070-24CONSENER	EMERGENCY FUND CONSUMERS	2,895			
272-000.000-956.070-ICH&HM2025	EMERGENCY FUND			10,000	40,000
272-000.000-956.072	BACK TO SCHOOL SUPPLIES	5,015	2,500	5,000	5,000
272-000.000-956.073	HOLIDAY BASKETS	6,659			
272-000.000-956.073-BSTRONG-23	HOLIDAY BASKETS	4,838	12,000	12,000	2,000
272-000.000-956.075	REDI-RIDE	1,800	1,700	2,300	2,300
272-000.000-956.078	KNOB HILL FIRE	851		1,250	
272-000.000-956.079	FIRE			2,364	
NET OF REVENUES/APPROPRIATIONS - 000.000 -		(12,683)	(34,600)	(31,350)	(24,750)
ESTIMATED REVENUES - FUND 272		61,085	21,950	41,914	64,900
APPROPRIATIONS - FUND 272		73,768	56,550	73,264	89,650
NET OF REVENUES/APPROPRIATIONS - FUND 272		(12,683)	(34,600)	(31,350)	(24,750)
BEGINNING FUND BALANCE		87,398	74,714	74,714	43,364
ENDING FUND BALANCE		74,715	40,114	43,364	18,614

GL NUMBER	DESCRIPTION	2024 ACTIVITY	2025 ORIGINAL BUDGET	2025 PROJECTED ACTIVITY	2026 REQUESTED BUDGET
Fund 275 - REVOLVING ENERGY FUND					
Dept 000.000					
275-000.000-665.000	INTEREST	3,045	1,500	2,600	2,000
275-000.000-820.000	CONTRACTUAL SERVICES		5,000	5,000	15,000
NET OF REVENUES/APPROPRIATIONS - 000.000 -		3,045	(3,500)	(2,400)	(13,000)
ESTIMATED REVENUES - FUND 275		3,045	1,500	2,600	2,000
APPROPRIATIONS - FUND 275			5,000	5,000	15,000
NET OF REVENUES/APPROPRIATIONS - FUND 275		3,045	(3,500)	(2,400)	(13,000)
BEGINNING FUND BALANCE		56,583	59,628	59,628	57,228
ENDING FUND BALANCE		59,628	56,128	57,228	44,228

GL NUMBER	DESCRIPTION	2024 ACTIVITY	2025 ORIGINAL BUDGET	2025 PROJECTED ACTIVITY	2026 REQUESTED BUDGET
Fund 277 - LAW ENFORCEMENT GRANTS					
Dept 000.000					
277-000.000-502.000-MOHSP 2024	GRANT REVENUE - FEDERAL	3,157		6,500	
277-000.000-665.000	INTEREST	4,318	1,500	3,000	2,000
NET OF REVENUES/APPROPRIATIONS - 000.000 -		7,475	1,500	9,500	2,000
Dept 300.301 - POLICE					
277-300.301-706.310-MOHSP 2024	OT-OHSP TRAFFIC GRANT	4,082		6,000	
277-300.301-714.000-MOHSP 2024	FICA	310		500	
NET OF REVENUES/APPROPRIATIONS - 300.301 - POLICE		(4,392)		(6,500)	
ESTIMATED REVENUES - FUND 277		7,475	1,500	9,500	2,000
APPROPRIATIONS - FUND 277		4,392		6,500	
NET OF REVENUES/APPROPRIATIONS - FUND 277		3,083	1,500	3,000	2,000
BEGINNING FUND BALANCE		79,774	82,856	82,856	85,856
ENDING FUND BALANCE		82,857	84,356	85,856	87,856

GL NUMBER	DESCRIPTION	2024 ACTIVITY	2025 ORIGINAL BUDGET	2025 PROJECTED ACTIVITY	2026 REQUESTED BUDGET
Fund 284 - OPIOID SETTLEMENT FUND					
Dept 000.000					
284-000.000-665.000	INTEREST	2,116	750	1,420	1,000
284-000.000-685.000	OPIOID SETTLEMENT REVENUE	41,326	15,869	15,869	17,150
284-000.000-760.000	UNIFORMS	1,168			
284-000.000-831.000	EDUCATION			3,103	3,600
284-000.000-955.000	MISCELLANEOUS				50,000
284-000.000-979.000	MACHINERY AND EQUIPMENT			40,000	
NET OF REVENUES/APPROPRIATIONS - 000.000 -		42,274	16,619	(25,814)	(35,450)
ESTIMATED REVENUES - FUND 284		43,442	16,619	17,289	18,150
APPROPRIATIONS - FUND 284		1,168		43,103	53,600
NET OF REVENUES/APPROPRIATIONS - FUND 284		42,274	16,619	(25,814)	(35,450)
BEGINNING FUND BALANCE		31,724	73,998	73,998	48,184
ENDING FUND BALANCE		73,998	90,617	48,184	12,734

GL NUMBER	DESCRIPTION	2024 ACTIVITY	2025 ORIGINAL BUDGET	2025 PROJECTED ACTIVITY	2026 REQUESTED BUDGET
Fund 285 - AMERICAN RESCUE PLAN ACT - FUNDS					
Dept 000.000					
285-000.000-528.000	OTHER FEDERAL GRANTS	1,137,145	503,486	106,176	
285-000.000-665.000	INTEREST	55,594	15,000	15,000	5,000
NET OF REVENUES/APPROPRIATIONS - 000.000 -		1,192,739	518,486	121,176	5,000
Dept 900.901 - CAPITAL OUTLAY					
285-900.901-821.000	PROFESSIONAL SERVICES				86,400
285-900.901-821.000-ARPA SENIOR	PROFESSIONAL SERVICES	72,238			
285-900.901-974.000	CONSTRUCTION/IMPROVEMENTS	314,779	646,893	(19,352)	
285-900.901-974.000-ARPA HISVIL	CONSTRUCTION/IMPROVEMENTS	63,915			
285-900.901-978.000	SOFTWARE			12,750	19,558
285-900.901-980.040	Network Upgrades	392,421		117,703	
NET OF REVENUES/APPROPRIATIONS - 900.901 - CAPITAL OUTLAY		(843,353)	(646,893)	(111,101)	(105,958)
Dept 965.966 - OPERATING TRANSFERS OUT					
285-965.966-995.101	TRANSFER OUT TO GENERAL FUND	267,490			
285-965.966-995.214	TRANSFER OUT TO FIRE RESTRICTED	26,302			
285-965.966-995.591	TRANSFER OUT - TO WATER FUND			14,000	
NET OF REVENUES/APPROPRIATIONS - 965.966 - OPERATING TRANSFERS OUT		(293,792)		(14,000)	
ESTIMATED REVENUES - FUND 285		1,192,739	518,486	121,176	5,000
APPROPRIATIONS - FUND 285		1,137,145	646,893	125,101	105,958
NET OF REVENUES/APPROPRIATIONS - FUND 285		55,594	(128,407)	(3,925)	(100,958)
BEGINNING FUND BALANCE		104,709	160,303	160,303	156,378
ENDING FUND BALANCE		160,303	31,896	156,378	55,420

GL NUMBER	DESCRIPTION	2024 ACTIVITY	2025 ORIGINAL BUDGET	2025 PROJECTED ACTIVITY	2026 REQUESTED BUDGET
Fund 288 - CATA Millage					
Dept 000.000					
288-000.000-407.000	CATA MILLAGE	417,193	438,000	818	
288-000.000-412.000	DELINQUENT PROPERTY TAXES	214	100	31	
288-000.000-573.000	LOCAL COMMUNITY STABILIZATION SHARE	2,507	1,500	2,407	
288-000.000-665.000	INTEREST	6,239	250	1,000	50
288-000.000-813.000	CATA Services	420,000	471,000	36,458	4,305
NET OF REVENUES/APPROPRIATIONS - 000.000 -		6,153	(31,150)	(32,202)	(4,255)
ESTIMATED REVENUES - FUND 288		426,153	439,850	4,256	50
APPROPRIATIONS - FUND 288		420,000	471,000	36,458	4,305
NET OF REVENUES/APPROPRIATIONS - FUND 288		6,153	(31,150)	(32,202)	(4,255)
BEGINNING FUND BALANCE		30,305	36,457	36,457	4,255
ENDING FUND BALANCE		36,458	5,307	4,255	

GL NUMBER	DESCRIPTION	2024 ACTIVITY	2025 ORIGINAL BUDGET	2025 PROJECTED ACTIVITY	2026 REQUESTED BUDGET
Fund 310 - ROADS DEBT RETIREMENT FUND					
Dept 000.000					
310-000.000-405.090	ROAD DEBT MILLAGE COLLECTION	4,136,589	4,331,569	4,331,569	4,492,719
310-000.000-412.000	DELINQUENT PROPERTY TAXES	2,119	1,000	2,204	1,200
310-000.000-573.000	LOCAL COMMUNITY STABILIZATION SHARE	24,710	11,000	23,737	12,500
310-000.000-665.000	INTEREST	98,597	10,000	97,715	60,000
310-000.000-992.200	PRINCIPAL EXPENSE	3,415,000	3,625,000	5,885,000	3,960,000
310-000.000-993.000	DEBT SERVICE-INTEREST	518,000	347,250	725,326	534,375
NET OF REVENUES/APPROPRIATIONS - 000.000 -		329,015	381,319	(2,155,101)	72,044
ESTIMATED REVENUES - FUND 310		4,262,015	4,353,569	4,455,225	4,566,419
APPROPRIATIONS - FUND 310		3,933,000	3,972,250	6,610,326	4,494,375
NET OF REVENUES/APPROPRIATIONS - FUND 310		329,015	381,319	(2,155,101)	72,044
BEGINNING FUND BALANCE		2,216,069	2,545,083	2,545,083	389,982
ENDING FUND BALANCE		2,545,084	2,926,402	389,982	462,026

GL NUMBER	DESCRIPTION	2024 ACTIVITY	2025 ORIGINAL BUDGET	2025 PROJECTED ACTIVITY	2026 REQUESTED BUDGET
Fund 372 - FIRE STATION DEBT SERVICE					
Dept 000.000					
372-000.000-405.070	FIRE STATION MILLAGE COLLECTION	425,762	139,033	141,280	
372-000.000-412.000	DELINQUENT PROPERTY TAXES	218	100	93	
372-000.000-573.000	LOCAL COMMUNITY STABILIZATION SHARE	1,571	1,100	1,549	
372-000.000-665.000	INTEREST	7,433	200	3,066	500
372-000.000-992.200	PRINCIPAL EXPENSE	245,000	450,000	450,000	
372-000.000-993.000	DEBT SERVICE-INTEREST	13,956	5,600	8,200	
NET OF REVENUES/APPROPRIATIONS - 000.000 -		176,028	(315,167)	(312,212)	500
ESTIMATED REVENUES - FUND 372		434,984	140,433	145,988	500
APPROPRIATIONS - FUND 372		258,956	455,600	458,200	
NET OF REVENUES/APPROPRIATIONS - FUND 372		176,028	(315,167)	(312,212)	500
BEGINNING FUND BALANCE		147,448	323,476	323,476	11,264
ENDING FUND BALANCE		323,476	8,309	11,264	11,764

GL NUMBER	DESCRIPTION	2024 ACTIVITY	2025 ORIGINAL BUDGET	2025 PROJECTED ACTIVITY	2026 REQUESTED BUDGET
Fund 401 - CAPITAL PROJECT FUND					
Dept 000.000					
401-000.000-665.000	INTEREST	117,171	50,000	90,000	90,000
NET OF REVENUES/APPROPRIATIONS - 000.000 -		117,171	50,000	90,000	90,000
Dept 900.901 - CAPITAL OUTLAY					
401-900.901-821.000	SENIOR & COMMUNITY CENTER	19,571		40,000	50,000
401-900.901-974.000	CONSTRUCTION/IMPROVEMENTS	167,855	380,000	396,040	380,000
401-900.901-974.000-23BLDGRENO	CONSTRUCTION/IMPROVEMENTS	47,571			105,000
401-900.901-974.000-23PDACCFLO	CONSTRUCTION/IMPROVEMENTS	208,139	25,000	25,000	105,000
401-900.901-974.000-FIREFDORMS	CONSTRUCTION/IMPROVEMENTS			80,000	
401-900.901-979.000-SIREN 2024	MACHINERY AND EQUIPMENT	119,050			
NET OF REVENUES/APPROPRIATIONS - 900.901 - CAPITAL OUTLAY		(562,186)	(405,000)	(541,040)	(640,000)
Dept 965.966 - OPERATING TRANSFERS OUT					
401-965.966-995.008	TRANSFER OUT TO LOCAL ROAD PROGRAM		280,000	280,000	
NET OF REVENUES/APPROPRIATIONS - 965.966 - OPERATING TRANSFERS OUT			(280,000)	(280,000)	
ESTIMATED REVENUES - FUND 401		117,171	50,000	90,000	90,000
APPROPRIATIONS - FUND 401		562,186	685,000	821,040	640,000
NET OF REVENUES/APPROPRIATIONS - FUND 401		(445,015)	(635,000)	(731,040)	(550,000)
BEGINNING FUND BALANCE		2,549,038	2,104,023	2,104,023	1,372,983
ENDING FUND BALANCE		2,104,023	1,469,023	1,372,983	822,983

GL NUMBER	DESCRIPTION	2024 ACTIVITY	2025 ORIGINAL BUDGET	2025 PROJECTED ACTIVITY	2026 REQUESTED BUDGET
Fund 446 - TIRF					
Dept 000.000					
446-000.000-474.000	PENALTIES	336			
446-000.000-665.000	INTEREST	109,075	84,000	84,000	84,000
446-000.000-665.040	INTEREST - SPECIAL ASSESSMENTS	45,925	88,000	46,000	46,000
446-000.000-675.000	MISCELLANEOUS	3,163		20	
446-000.000-676.000	REIMBURSEMENTS	273		1,829	
446-000.000-677.000	SPECIAL ASSESSMENTS	333,072	322,000	322,000	330,000
446-000.000-972.020	LAKE LANSING WATERSHED	82,317	90,000	90,000	90,000
446-000.000-974.000	CONSTRUCTION/IMPROVEMENTS	3,533	70,000	40,000	70,000
NET OF REVENUES/APPROPRIATIONS - 000.000 -		405,994	334,000	323,849	300,000
ESTIMATED REVENUES - FUND 446		491,844	494,000	453,849	460,000
APPROPRIATIONS - FUND 446		85,850	160,000	130,000	160,000
NET OF REVENUES/APPROPRIATIONS - FUND 446		405,994	334,000	323,849	300,000
BEGINNING FUND BALANCE		2,174,633	2,580,627	2,580,627	2,904,476
ENDING FUND BALANCE		2,580,627	2,914,627	2,904,476	3,204,476

GL NUMBER	DESCRIPTION	2024 ACTIVITY	2025 ORIGINAL BUDGET	2025 PROJECTED ACTIVITY	2026 REQUESTED BUDGET
Fund 590 - SEWER FUND					
Dept 000.000					
590-000.000-595.000	Capital Contributions	555,646			
590-000.000-617.000	PUBLIC WORKS SERVICES	20,000	20,000	20,000	20,600
590-000.000-630.110	BILLING CHARGES-SEWER	477,011	855,000	855,000	1,050,000
590-000.000-631.000	SEWER CHARGES	7,254,662	7,500,000	7,500,000	7,555,000
590-000.000-631.010	LIFT STATION FEES	8,644	6,966	6,966	8,700
590-000.000-632.000	WATER AND SEWER PENALTIES	50,601	35,000	35,000	50,000
590-000.000-634.010	SEWER BENEFITS	1,180	3,300	3,300	4,000
590-000.000-635.000	SEWER INSPECTIONS	21,550	7,500	7,500	7,500
590-000.000-636.000	SEWER LICENSES	225	200	200	200
590-000.000-644.000	CONNECTION FEES	606,470	150,000	150,000	150,000
590-000.000-645.000	ENGINEERING FEES	14,529	25,000	5,000	10,000
590-000.000-645.010	Inspection Charges	113,896	75,000	75,000	30,000
590-000.000-665.000	INTEREST	282,611	250,000	250,000	230,000
590-000.000-675.000	MISCELLANEOUS	2,336	1,500	2,500	2,500
590-000.000-676.000	REIMBURSEMENTS	201,477			10,000
590-000.000-717.600	PENSION EXPENSE - GASB 68	25,361			
NET OF REVENUES/APPROPRIATIONS - 000.000 -		9,585,477	8,929,466	8,910,466	9,128,500
Dept 440.441 - WATER/SEWER ADMINISTRATION					
590-440.441-701.000	SALARIES	116,938	124,422	124,422	126,500
590-440.441-706.000	OVERTIME	133		1,000	1,000
590-440.441-709.000	MERS 457 CONTRIBUTION	446	250	250	188
590-440.441-710.000	LONGEVITY	640	640	640	640
590-440.441-714.000	FICA	8,939	9,586	9,586	9,825
590-440.441-715.000	HEALTH INSURANCE	17,309	26,856	26,856	27,190
590-440.441-715.030	HSA EMPLOYER CONTRIBUTION			1,435	
590-440.441-716.000	LIFE/DISABILITY INSURANCE	544	747	747	770
590-440.441-717.000	PENSION	29,989	20,275	20,275	20,750
590-440.441-717.500	HEALTH CARE SAVINGS PLAN	2,339	2,488	2,488	2,600
590-440.441-718.000	WORKERS COMPENSATION	390	589	589	565
590-440.441-728.000	OPERATING SUPPLIES	76			
590-440.441-807.000	AUDIT	10,107	11,500	11,500	11,500
590-440.441-820.000	CONTRACTUAL SERVICES	20,677	16,000	16,000	20,000
590-440.441-825.000	PROFESSIONAL CONFERENCES/DUES	2,110	2,000	2,000	2,500
590-440.441-955.000	MISCELLANEOUS	1,335		1,000	
590-440.441-957.000	ADMINISTRATIVE	525,456	525,000	525,000	540,750
590-440.441-964.000	REFUNDS	75,000	75,000	75,000	75,000
NET OF REVENUES/APPROPRIATIONS - 440.441 - WATER/SEWER ADMINISTRATION		(812,428)	(815,353)	(818,788)	(839,778)
Dept 440.444 - UTILITY BILLING					
590-440.444-701.000	SALARIES				38,376
590-440.444-706.000	OVERTIME				500
590-440.444-710.000	LONGEVITY				80
590-440.444-714.000	FICA				1,510
590-440.444-715.000	HEALTH INSURANCE				11,704
590-440.444-716.000	LIFE/DISABILITY INSURANCE				119
590-440.444-717.000	PENSION				760
590-440.444-717.500	HEALTH CARE SAVINGS PLAN				395
590-440.444-718.000	WORKERS COMPENSATION				65
NET OF REVENUES/APPROPRIATIONS - 440.444 - UTILITY BILLING					(53,509)
Dept 440.447 - ENGINEERING					
590-440.447-701.000	SALARIES	264,747	238,911	238,911	285,600
590-440.447-701.080	SALARIES - TEMPORARY				46,860
590-440.447-702.000	SICK LEAVE INCENTIVE PAY	157	548	548	525
590-440.447-706.000	OVERTIME	280	750	750	750
590-440.447-709.000	MERS 457 CONTRIBUTION	916	713	713	840
590-440.447-710.000	LONGEVITY	960	960	960	960

GL NUMBER	DESCRIPTION	2024 ACTIVITY	2025 ORIGINAL BUDGET	2025 PROJECTED ACTIVITY	2026 REQUESTED BUDGET
590-440.447-714.000	FICA	20,075	18,504	18,504	25,700
590-440.447-715.000	HEALTH INSURANCE	36,528	41,404	41,404	49,300
590-440.447-715.010	INSURANCE OPT OUT	2,250	2,250	2,250	2,250
590-440.447-715.030	HSA EMPLOYER CONTRIBUTION			3,162	
590-440.447-716.000	LIFE/DISABILITY INSURANCE	949	1,334	1,334	1,735
590-440.447-717.000	PENSION	27,719	22,330	22,330	28,870
590-440.447-717.500	HEALTH CARE SAVINGS PLAN	4,261	4,448	4,448	5,775
590-440.447-718.000	WORKERS COMPENSATION	951	1,279	1,279	1,745
590-440.447-728.000	OPERATING SUPPLIES	376	500	500	500
590-440.447-764.000	SHOES AND BOOTS	69			525
590-440.447-819.000	TRAINING		2,000	2,000	2,000
590-440.447-821.000	PROFESSIONAL SERVICES		20,000	20,000	20,000
590-440.447-825.000	PROFESSIONAL CONFERENCES/DUES	140	750	750	750
590-440.447-950.000	Vehicle Charges	16,869	18,556	18,556	18,556
NET OF REVENUES/APPROPRIATIONS - 440.447 - ENGINEERING		(377,247)	(375,237)	(378,399)	(493,241)
Dept 440.527 - SEWAGE TREATMENT					
590-440.527-820.000	CONTRACTUAL SERVICES	2,044,893	2,500,000	2,089,785	2,500,000
NET OF REVENUES/APPROPRIATIONS - 440.527 - SEWAGE TREATMENT		(2,044,893)	(2,500,000)	(2,089,785)	(2,500,000)
Dept 440.538 - SEWER MAINTENANCE					
590-440.538-701.000	SALARIES	254,541	311,459	311,459	339,300
590-440.538-701.080	SALARIES - TEMPORARY	4,400	8,000	8,000	8,500
590-440.538-702.020	AFTER-HOURS RESPONSE STIPEND	5,457	6,500	6,500	6,500
590-440.538-706.000	OVERTIME	7,165	12,500	12,500	12,500
590-440.538-709.000	MERS 457 CONTRIBUTION	1,366	1,313	1,313	1,315
590-440.538-710.000	LONGEVITY	1,280	1,600	1,600	1,280
590-440.538-714.000	FICA	22,551	27,157	27,157	29,300
590-440.538-715.000	HEALTH INSURANCE	93,874	118,049	118,049	109,800
590-440.538-715.010	INSURANCE OPT OUT				4,500
590-440.538-715.030	HSA EMPLOYER CONTRIBUTION			7,269	
590-440.538-716.000	LIFE/DISABILITY INSURANCE	1,191	1,869	1,869	2,245
590-440.538-717.000	PENSION	44,391	32,174	32,174	19,400
590-440.538-717.500	HEALTH CARE SAVINGS PLAN	5,257	6,229	6,229	7,500
590-440.538-718.000	WORKERS COMPENSATION	2,693	4,344	4,344	4,320
590-440.538-727.000	LICENSES	15,000	16,375	16,375	15,175
590-440.538-728.000	OPERATING SUPPLIES	23,389	25,000	25,000	25,000
590-440.538-760.000	UNIFORMS	1,298	1,500	1,500	1,500
590-440.538-761.000	CLOTHING ALLOWANCE	3,428	3,750	3,750	3,940
590-440.538-806.000	CLAIM REIMBURSEMENT		2,000	2,000	
590-440.538-819.000	TRAINING	493	5,000	5,000	5,000
590-440.538-820.000	CONTRACTUAL SERVICES	127,805	230,000	230,000	150,000
590-440.538-825.000	PROFESSIONAL CONFERENCES/DUES	15	1,200	1,200	1,200
590-440.538-827.000	RADIO MAINTENANCE	3,801	5,000	5,000	5,000
590-440.538-920.000	UTILITIES-ELECTRIC/GAS/WATER	103,513	115,000	115,000	115,000
590-440.538-931.000	LIFT STATION REPAIRS	14,804	120,000	120,000	120,000
590-440.538-932.000	SEWER LINE REPAIRS	671	50,000	50,000	50,000
590-440.538-936.000	EQUIPMENT MAINTENANCE	57	2,500	2,500	2,500
590-440.538-950.000	Vehicle Charges	130,565	143,622	143,622	143,622
590-440.538-968.000	DEPRECIATION	1,555,588			
590-440.538-979.000	MACHINERY AND EQUIPMENT	580	10,000	10,000	10,000
NET OF REVENUES/APPROPRIATIONS - 440.538 - SEWER MAINTENANCE		(2,425,173)	(1,262,141)	(1,269,410)	(1,194,397)
Dept 900.901 - CAPITAL OUTLAY					
590-900.901-974.000	CONSTRUCTION/IMPROVEMENTS		2,300,000	2,300,000	2,900,000
NET OF REVENUES/APPROPRIATIONS - 900.901 - CAPITAL OUTLAY			(2,300,000)	(2,300,000)	(2,900,000)
Dept 905.906 - DEBT SERVICE					
590-905.906-993.000	DEBT SERVICE-INTEREST	638,631	850,000	850,000	850,000
NET OF REVENUES/APPROPRIATIONS - 905.906 - DEBT SERVICE		(638,631)	(850,000)	(850,000)	(850,000)

GL NUMBER	DESCRIPTION	2024 ACTIVITY	2025 ORIGINAL BUDGET	2025 PROJECTED ACTIVITY	2026 REQUESTED BUDGET
ESTIMATED REVENUES - FUND 590		9,610,838	8,929,466	8,910,466	9,128,500
APPROPRIATIONS - FUND 590		6,323,733	8,102,731	7,706,382	8,830,925
NET OF REVENUES/APPROPRIATIONS - FUND 590		3,287,105	826,735	1,204,084	297,575
BEGINNING FUND BALANCE		30,299,054	34,084,225	34,084,225	35,288,309
FUND BALANCE ADJUSTMENTS		498,067			
ENDING FUND BALANCE		34,084,226	34,910,960	35,288,309	35,585,884

GL NUMBER	DESCRIPTION	2024 ACTIVITY	2025 ORIGINAL BUDGET	2025 PROJECTED ACTIVITY	2026 REQUESTED BUDGET
Fund 591 - WATER FUND					
Dept 000.000					
591-000.000-595.000	Capital Contributions	548,149			
591-000.000-617.000	PUBLIC WORKS SERVICES	20,000	20,000	20,000	20,600
591-000.000-630.000	WATER SALES	6,777,555	7,856,400	7,856,400	8,100,000
591-000.000-630.100	BILLING CHARGES	473,614	855,000	855,000	1,050,000
591-000.000-632.000	WATER AND SEWER PENALTIES	43,569	33,000	33,000	45,000
591-000.000-633.000	CUSTOMER INSTALLATION	138,602	50,000	75,000	75,000
591-000.000-634.000	WATER BENEFITS	5,221	10,000	75,000	30,000
591-000.000-635.100	Water Inspection	10,255	4,000	4,000	5,000
591-000.000-644.000	CONNECTION FEES	393,717	75,000	75,000	75,000
591-000.000-645.000	ENGINEERING FEES	14,529	25,000	25,000	25,000
591-000.000-645.010	Inspection Charges	103,396	45,000	45,000	45,000
591-000.000-665.000	INTEREST	121,733	110,000	110,000	110,000
591-000.000-665.040	INTEREST - SPECIAL ASSESSMENTS	445		600	600
591-000.000-667.100	RENTAL INCOME-ANTENNAS	27,430	32,000	32,000	35,347
591-000.000-669.000	Unrealized invest gain/loss	75,864			
591-000.000-675.000	MISCELLANEOUS	42,056	25,000	50,000	50,000
591-000.000-675.002	Misc-Construction meters	8,405	10,000	15,000	15,000
591-000.000-676.000	REIMBURSEMENTS	414,320	500	100,000	100,000
591-000.000-677.000	SPECIAL ASSESSMENTS	(2,473)	2,473	4,946	4,946
591-000.000-692.000	GAIN FROM JOINT VENTURE	2,504,793			
591-000.000-717.600	PENSION EXPENSE - GASB 68	32,377			
NET OF REVENUES/APPROPRIATIONS - 000.000 -		11,688,803	9,153,373	9,375,946	9,786,493
Dept 440.441 - WATER/SEWER ADMINISTRATION					
591-440.441-701.000	SALARIES	116,374	124,422	124,422	126,500
591-440.441-706.000	OVERTIME	133		1,000	1,000
591-440.441-709.000	MERS 457 CONTRIBUTION	196	250	250	188
591-440.441-710.000	LONGEVITY	640	640	640	640
591-440.441-714.000	FICA	8,878	9,586	9,586	9,850
591-440.441-715.000	HEALTH INSURANCE	17,311	26,856	26,856	27,200
591-440.441-715.010	INSURANCE OPT OUT		2,250	2,250	
591-440.441-716.000	LIFE/DISABILITY INSURANCE	544	747	747	770
591-440.441-717.000	PENSION	29,989	20,275	20,275	20,750
591-440.441-717.500	HEALTH CARE SAVINGS PLAN	2,327	2,488	2,488	2,600
591-440.441-718.000	WORKERS COMPENSATION	390	589	589	570
591-440.441-728.000	OPERATING SUPPLIES	76	150	150	150
591-440.441-807.000	AUDIT	10,107	11,000	10,999	11,000
591-440.441-820.000	CONTRACTUAL SERVICES	14,541	16,000	16,000	16,000
591-440.441-825.000	PROFESSIONAL CONFERENCES/DUES	17,547	30,000	35,000	30,000
591-440.441-955.000	MISCELLANEOUS	1,311	5,000	5,000	5,000
591-440.441-957.000	ADMINISTRATIVE	525,000	525,000	525,000	540,750
591-440.441-968.000	DEPRECIATION	876,539			
NET OF REVENUES/APPROPRIATIONS - 440.441 - WATER/SEWER ADMINISTRATION		(1,621,903)	(775,253)	(781,252)	(792,968)
Dept 440.444 - UTILITY BILLING					
591-440.444-701.000	SALARIES				38,376
591-440.444-706.000	OVERTIME				500
591-440.444-710.000	LONGEVITY				80
591-440.444-714.000	FICA				1,510
591-440.444-715.000	HEALTH INSURANCE				11,704
591-440.444-716.000	LIFE/DISABILITY INSURANCE				119
591-440.444-717.000	PENSION				760
591-440.444-717.500	HEALTH CARE SAVINGS PLAN				395
591-440.444-718.000	WORKERS COMPENSATION				66
NET OF REVENUES/APPROPRIATIONS - 440.444 - UTILITY BILLING					(53,510)
Dept 440.447 - ENGINEERING					
591-440.447-701.000	SALARIES	221,128	238,661	238,661	285,600

GL NUMBER	DESCRIPTION	2024 ACTIVITY	2025 ORIGINAL BUDGET	2025 PROJECTED ACTIVITY	2026 REQUESTED BUDGET
591-440.447-701.080	SALARIES - TEMPORARY				46,860
591-440.447-702.000	SICK LEAVE INCENTIVE PAY	1,800	548	548	525
591-440.447-706.000	OVERTIME	280	1,000	1,000	750
591-440.447-709.000	MERS 457 CONTRIBUTION	916	713	713	840
591-440.447-710.000	LONGEVITY	960	960	960	960
591-440.447-714.000	FICA	16,861	18,504	18,504	26,000
591-440.447-715.000	HEALTH INSURANCE	36,528	41,404	41,404	49,235
591-440.447-715.010	INSURANCE OPT OUT	2,250	2,250	2,250	2,250
591-440.447-715.030	HSA EMPLOYER CONTRIBUTION			3,061	
591-440.447-716.000	LIFE/DISABILITY INSURANCE	949	1,334	1,334	1,735
591-440.447-717.000	PENSION	27,416	22,330	22,330	28,900
591-440.447-717.500	HEALTH CARE SAVINGS PLAN	4,261	4,448	4,448	5,773
591-440.447-718.000	WORKERS COMPENSATION	952	1,279	1,279	1,745
591-440.447-727.000	LICENSES		1,000	1,000	1,000
591-440.447-728.000	OPERATING SUPPLIES	670	1,500	1,500	1,500
591-440.447-764.000	SHOES AND BOOTS	207			525
591-440.447-819.000	TRAINING		1,800	1,800	1,800
591-440.447-820.000	CONTRACTUAL SERVICES	150			
591-440.447-825.000	PROFESSIONAL CONFERENCES/DUES	565	1,000	1,000	1,000
591-440.447-950.000	Vehicle Charges	16,869	18,556	18,556	18,556
NET OF REVENUES/APPROPRIATIONS - 440.447 - ENGINEERING		(332,762)	(357,287)	(360,348)	(475,554)
Dept 440.530 - WATER SUPPLY					
591-440.530-820.000	CONTRACTUAL SERVICES	4,251,615	4,759,535	5,170,540	5,113,488
NET OF REVENUES/APPROPRIATIONS - 440.530 - WATER SUPPLY		(4,251,615)	(4,759,535)	(5,170,540)	(5,113,488)
Dept 440.537 - WATER MAINTENANCE					
591-440.537-701.000	SALARIES	473,376	518,732	518,732	584,526
591-440.537-701.080	SALARIES - TEMPORARY	6,940	8,000	8,000	8,075
591-440.537-702.020	AFTER-HOURS RESPONSE STIPEND	14,600	15,000	17,500	17,500
591-440.537-706.000	OVERTIME	26,596	50,000	40,000	40,000
591-440.537-709.000	MERS 457 CONTRIBUTION	2,652	2,138	2,138	2,315
591-440.537-710.000	LONGEVITY	6,080	6,400	6,400	6,400
591-440.537-714.000	FICA	43,313	47,284	47,284	53,195
591-440.537-715.000	HEALTH INSURANCE	167,675	171,761	167,261	218,680
591-440.537-715.010	INSURANCE OPT OUT			4,500	
591-440.537-716.000	LIFE/DISABILITY INSURANCE	2,183	3,112	3,112	3,989
591-440.537-717.000	PENSION	117,810	130,382	130,382	148,000
591-440.537-717.500	HEALTH CARE SAVINGS PLAN	9,760	10,375	10,375	13,300
591-440.537-718.000	WORKERS COMPENSATION	11,199	18,336	18,336	19,406
591-440.537-727.000	LICENSES	29,116	26,825	26,825	29,600
591-440.537-728.000	OPERATING SUPPLIES	52,657	75,000	75,000	75,000
591-440.537-761.000	CLOTHING ALLOWANCE	6,857	6,000	6,000	6,940
591-440.537-819.000	TRAINING	1,870	7,000	7,000	7,000
591-440.537-820.000	CONTRACTUAL SERVICES	150,892	180,000	180,000	200,000
591-440.537-825.000	PROFESSIONAL CONFERENCES/DUES	2,981	5,000	5,000	5,000
591-440.537-827.000	RADIO MAINTENANCE	1,852	4,250	4,250	4,250
591-440.537-920.000	UTILITIES-ELECTRIC/GAS/WATER	6,110	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	178,882	196,770	196,770	196,770
591-440.537-972.000	CUSTOMER INSTALLATION - WATER	(258,225)	70,000	180,000	180,000
591-440.537-979.000	MACHINERY AND EQUIPMENT		40,000	40,000	40,000
NET OF REVENUES/APPROPRIATIONS - 440.537 - WATER MAINTENANCE		(1,055,176)	(1,601,365)	(1,703,865)	(1,868,946)

GL NUMBER	DESCRIPTION	2024 ACTIVITY	2025 ORIGINAL BUDGET	2025 PROJECTED ACTIVITY	2026 REQUESTED BUDGET
Dept 900.901 - CAPITAL OUTLAY					
591-900.901-974.000	CONSTRUCTION/IMPROVEMENTS	69,671		825,000	1,012,000
591-900.901-974.000-METER-2024	CONSTRUCTION/IMPROVEMENTS		1,000,000	250,000	325,000
NET OF REVENUES/APPROPRIATIONS - 900.901 - CAPITAL OUTLAY		(69,671)	(1,000,000)	(1,075,000)	(1,337,000)
ESTIMATED REVENUES - FUND 591		11,721,180	9,153,373	9,375,946	9,786,493
APPROPRIATIONS - FUND 591		7,363,504	8,493,440	9,091,005	9,641,466
NET OF REVENUES/APPROPRIATIONS - FUND 591		4,357,676	659,933	284,941	145,027
BEGINNING FUND BALANCE		32,263,834	37,045,552	37,045,552	37,330,493
FUND BALANCE ADJUSTMENTS		424,044			
ENDING FUND BALANCE		37,045,554	37,705,485	37,330,493	37,475,520

GL NUMBER	DESCRIPTION	2024 ACTIVITY	2025 ORIGINAL BUDGET	2025 PROJECTED ACTIVITY	2026 REQUESTED BUDGET
Fund 661 - MOTOR POOL					
Dept 000.000					
661-000.000-665.000	INTEREST	40,556	26,500	26,500	15,000
661-000.000-667.000	RENTALS	1,266,467	1,393,114	1,393,114	1,393,114
661-000.000-667.500	RENTALS - PUBLIC SAFETY VEHICLES	1,075,654	127,000	127,000	127,000
661-000.000-673.000	VEHICLE SALES	55,000	55,000	55,000	20,000
661-000.000-676.040	REIMBURSEMENTS-INSURANCE			4,858	
661-000.000-698.000	INSURANCE RECOVERIES	47,377	10,000	10,000	
661-000.000-701.000	SALARIES	195,578	192,899	192,899	194,000
661-000.000-702.020	AFTER-HOURS RESPONSE STIPEND	80	200	200	200
661-000.000-706.000	OVERTIME	2,183	3,500	3,500	3,500
661-000.000-709.000	MERS 457 CONTRIBUTION	723	563	563	563
661-000.000-710.000	LONGEVITY	960	960	960	320
661-000.000-714.000	FICA	14,581	15,835	15,835	15,750
661-000.000-715.000	HEALTH INSURANCE	37,625	43,641	43,641	57,000
661-000.000-715.030	HSA EMPLOYER CONTRIBUTION			3,650	
661-000.000-716.000	LIFE/DISABILITY INSURANCE	820	1,157	1,157	1,300
661-000.000-717.000	PENSION	26,944	24,125	24,125	11,350
661-000.000-717.500	HEALTH CARE SAVINGS PLAN	3,749	3,858	3,858	4,116
661-000.000-717.600	PENSION EXPENSE - GASB 68	(26,599)			
661-000.000-718.000	WORKERS COMPENSATION	3,235	5,515	5,515	5,400
661-000.000-727.000	LICENSES	6,022	7,575	7,575	1,625
661-000.000-728.101	Vehicle Repair parts	131,356	85,000	85,000	95,000
661-000.000-728.102	Vehicle Accessories	20,467	15,000	15,000	15,000
661-000.000-728.103	Veh Supplies-outside services	107,090	105,000	105,000	115,000
661-000.000-728.104	Tires/Tire Services	22,533	35,000	35,000	35,000
661-000.000-728.105	Batteries/Electrical	5,635	2,000	2,000	4,500
661-000.000-728.106	Tools	1,698	2,000	2,000	2,000
661-000.000-728.107	Fasteners	2,393	3,000	3,000	3,000
661-000.000-728.108	Solvents	800	2,000	2,000	2,000
661-000.000-760.000	UNIFORMS	3,186	3,750	3,750	5,000
661-000.000-761.000	CLOTHING ALLOWANCE	1,714	1,500	2,063	1,700
661-000.000-807.000	AUDIT	3,158	3,500	3,500	1,500
661-000.000-812.000	INSURANCE	98,116	110,000	110,000	80,000
661-000.000-819.000	TRAINING	246	2,000	2,000	1,000
661-000.000-820.000	CONTRACTUAL SERVICES	55,564	50,000	50,000	50,000
661-000.000-865.000	GASOLINE	169,998	200,000	200,000	175,000
661-000.000-936.000	EQUIPMENT MAINTENANCE	5,667	6,000	6,000	6,000
661-000.000-968.000	DEPRECIATION	729,980			
661-000.000-979.000	MACHINERY AND EQUIPMENT		2,500	2,500	1,000
661-000.000-981.000	VEHICLES	40,316	1,099,000	2,047,654	1,001,277
NET OF REVENUES/APPROPRIATIONS - 000.000 -		819,236	(415,464)	(1,363,473)	(333,987)
ESTIMATED REVENUES - FUND 661		2,485,054	1,611,614	1,616,472	1,555,114
APPROPRIATIONS - FUND 661		1,665,818	2,027,078	2,979,945	1,889,101
NET OF REVENUES/APPROPRIATIONS - FUND 661		819,236	(415,464)	(1,363,473)	(333,987)
BEGINNING FUND BALANCE		4,241,622	5,059,032	5,059,032	3,695,559
FUND BALANCE ADJUSTMENTS		(1,824)			
ENDING FUND BALANCE		5,059,034	4,643,568	3,695,559	3,361,572

GL NUMBER	DESCRIPTION	2024 ACTIVITY	2025 ORIGINAL BUDGET	2025 PROJECTED ACTIVITY	2026 REQUESTED BUDGET
ESTIMATED REVENUES - ALL FUNDS		78,640,040	71,660,530	59,474,688	63,002,557
APPROPRIATIONS - ALL FUNDS		63,223,920	65,692,413	67,765,097	69,044,024
NET OF REVENUES/APPROPRIATIONS - ALL FUNDS		15,416,120	5,968,117	(8,290,409)	(6,041,467)
BEGINNING FUND BALANCE - ALL FUNDS		111,002,979	127,339,385	127,339,385	119,048,976
FUND BALANCE ADJUSTMENTS - ALL FUNDS		920,286			
ENDING FUND BALANCE - ALL FUNDS		127,339,385	133,307,502	119,048,976	113,007,509