

Moffatt Township General Appropriations Act

A resolution to establish a general appropriations act for Moffatt Township; to define the powers and duties of the Moffatt Township officers in relation to the administration of the budget; and to provide remedies for refusal or neglect to comply with the requirements of this resolution.

The Board of Trustees of Moffatt Township ordains (resolves):

Section 1: Title

This resolution shall be known as the Moffatt Township General Appropriations Act.

Section 2: Chief Administrative Officer

The Supervisor shall be the Chief Administrative Officer and shall perform the duties of the Chief Administrative Officer enumerated in this act.

Section 3: Fiscal Officer

The Clerk shall be the Fiscal Officer and shall perform the duties of the Fiscal Officer enumerated in this act.

Section 4: Public Hearings on the Budget

For general law townships: Pursuant to MCLA 141.412, notice of a public hearing on the proposed budget was published in a newspaper of general circulation on March 12, 2026, and a public hearing on the proposed budget was held on March 28, 2026

Section 5: Estimated Revenues

Estimated township general fund revenues for fiscal year 2026 are as follows:

FUND	FUND NAME	ESTIMATED REVENUE
101	General Fund	\$258,402.02
204	Road Fund	\$138,250.00
206	Fire Fund	\$152,950.00
208	Gypsy Moth Fund	\$75.00
211	Parks Fund	\$50.00
240	Mosquito Fund	\$250.00

Section 6: Millage Levy

The Moffatt Township Board shall cause to be levied and collected the general property tax on all real and personal property within the township upon the current tax roll at the maximum as authorized under state law and approved by the electorate.

Section 7: Estimated Expenditures

Estimated township general fund expenditures for fiscal year 2025 for the various township activities are as follows:

FUND	FUND NAME	ESTIMATED EXPENDITURES
101	General Fund	\$255,500.49
204	Road Fund	\$174,000.00
206	Fire Fund	\$133,874.00
208	Gypsy Moth Fund	\$40,000
211	Parks Fund	\$3500.00
240	Mosquito Fund	\$34,000.00

Section 9: Adoption of Budget by Cost Center

The Board of Trustees of Moffatt Township adopts the 2025-2026 fiscal year general fund budget by cost center. Township officials responsible for the expenditures authorized in the budget may expend township funds up to, but not to exceed, the total appropriation authorized for each cost center, and may make transfers among the various line items contained in the cost center appropriation. However, no transfers of appropriations for line items related to personnel or capital outlays may be made without prior board approval by budget amendment.

11. Periodic Fiscal Reports. The Fiscal Officer shall transmit to the Township Board at the end of each of the first three quarters and at the end of each month occurring during the fourth quarter, a report of financial operations, including, but not limited to:

- I. Expected revenues by major source as estimated in the budget
- II. Actual receipts to date for the current fiscal year
- III. For each department the amount appropriated
- IV. Any revisions in the estimate of expenditures

Section 14: Limit on Obligations and Payments

No obligation shall be incurred against, and no payment shall be made from any appropriation account unless there is a sufficient unencumbered balance in the appropriation and sufficient funds are or will be available to meet the obligation.

Section 15: Budget Monitoring

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

Section 16: Violations of This Act

Any obligation incurred or payment authorized in violation of this resolution shall be void and shall subject any responsible official(s) or employee(s) to disciplinary action as outlined in Public Act 621 of 1978).

Section 17: Board Adoption

Motion made by SPENCER seconded by KACZMAREK to adopt the foregoing resolution. Upon roll call vote, the following voted aye: 5. The following voted nay: 0. The Supervisor, Thomas Spencer declared the motion carried and the resolution duly adopted on the 28th day of March 2026.

Allison Chmielewski, Township Clerk

Moffatt Township Wage Table
2026-2027 Budget Year - Adopted March 28, 2026

Township Board Officials

Supervisor	\$9,492.00	Annual salary - Paid Monthly
Clerk	\$11,961.60	Annual salary - Paid Monthly
Deputy Clerk	\$5,026.00	Annual salary - Paid Monthly
Treasurer	\$11,873.40	Annual salary - Paid Monthly
Deputy Treasurer	\$8,325.49	Annual salary - Paid Monthly
Trustee 1	\$2,835.00	Annual salary - Paid Monthly
Trustee 2	\$2,835.00	Annual salary - Paid Monthly

Fire Department

Chief	\$3,909.00	Annual salary - Paid Quarterly
1st Assistant Chief	\$2,513.00	Annual salary - Paid Quarterly
2nd Assistant Chief	\$2,513.00	Annual salary - Paid Quarterly
Secretary	\$2,345.00	Annual salary - Paid Quarterly
Quarter Master	\$502.00	Annual salary - Paid Quarterly
Training Officer	\$1,340.00	Annual salary - Paid Quarterly
Safety Officer	\$502.00	Annual salary - Paid Quarterly
Firefighters	\$15,750.00	Split amongst firefighters by run/meeting count

Assessor

Assessor	\$37,152.00	Annual salary - Paid Monthly
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(Plus 5.00 each physically visited parcel)

Zoning Admin

Zoning Admin Salary	\$8,400.00	Annual salary - Paid Monthly
Per Diem - Court Appearance	\$125.00	Paid Monthly, As Required

Planning Commission

Planning Chair	\$75.00	Per Diem
Planning Secretary	\$75.00	Per Diem
Planning Memeber	\$50.00	Per Diem

(10 meeting schedule)

Board of Review - Organizational Meeting

Chair person	\$65.00	Per Diem
Member	\$50.00	Per Diem

2 Meetings Per Year (July/December)

Board of Review Meeting

Chair	\$22.00	Per Hour
Member	\$20.00	Per Hour

6 Hours/2 Days per year

Zoning Board of Appeals

Chair	\$65.00	Per Diem
Member	\$55.00	Per Diem

Meets as needed

Maintenance

Maintenance	\$16.00	Per Hour
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Hours Vary

Garbage Collection

Garbage Collection	\$16.00	Per Hour
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Hours Vary

Sexton

\$550.00	Full Grave
\$250.00	Cremains
\$100.00	Sunday/Holiday Burial
\$100.00	Winter Burial Additional Equipment (if needed)

Sexton #2 - Records Management

\$1,800.00	Annual salary - Paid Monthly
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Ball Park Gate Lock/Unlock

\$10.00	Per Day
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May 1 - October 31, Weather Dependent

Elections

Election Chair	\$20.00	Per Hour
Election workers	\$18.00	Per Hour

Officials Per Diem Pay

Up to half day	\$50.00	Per Diem
Over half to full day	\$100.00	Per Diem

Calculations as of 03/31/2026

GL NUMBER	DESCRIPTION	2024-25 ACTIVITY	2025-26 ACTIVITY THRU 03/31/26	2025-26 ORIGINAL BUDGET	2025-26 AMENDED BUDGET	2026-27 ADOPTED BUDGET
ESTIMATED REVENUES						
Dept 000 - NONE						
101-000-000.405	DELINQUENT PERSONAL PROP TAX					
101-000-085.000	DUE FRO EMPLOYEE					
101-000-339.000	DEFERRED REVENUE ARPA					
101-000-402.000	CURRENT REAL PROPERTY TAXES	65,099.75	66,088.83	65,420.54	70,000.00	68,164.02
101-000-405.000	DELINQUENT PERSONAL PROP TAX		206.24		300.00	200.00
101-000-434.000	TRAILER PARK TAX		648.00	100.00	700.00	625.00
101-000-445.000	PENALTIES & INTEREST ON TAXES					
101-000-447.000	PROPERTY TAX ADMINISTRATION FEE	25,786.89	22,781.75	18,881.40	24,000.00	26,000.00
101-000-449.000	SUMMER TAX	31,276.21				
101-000-455.000	LIQUOR LICENSE	974.60	1,090.76	1,000.00	1,090.76	1,000.00
101-000-477.000	DOG LICENSE	40.00	9.00	3.00	10.00	3.00
101-000-488.000	ZONING PERMITS	3,305.00	3,475.00	2,000.00	4,500.00	3,500.00
101-000-502.000	FEDERAL GRANTS	116,073.03				
101-000-505.000	GRANTS	26,934.27				
101-000-551.000	METRO ACT REVENUE	1,159.52	4,147.13	3,700.00	5,000.00	4,100.00
101-000-574.000	STATE REVENUE SHARING	110,753.46	120,505.37	126,000.00	126,000.00	126,000.00
101-000-575.000	SWAMP TAX	15,077.91	15,490.21	15,000.00	16,000.00	15,000.00
101-000-609.000	SUMMER TAX COLLECTION FEE	5,615.00		7,300.00		
101-000-627.000	TRASH COLLECTION REVENUE	2,503.00	3,347.00	2,600.00	4,000.00	3,000.00
101-000-643.000	BURIALS & CEMETERY LOTS	2,450.00	2,375.00	2,000.00	3,000.00	2,000.00
101-000-664.000	INTEREST & RENTALS	586.50	388.48	8,000.00	800.00	400.00
101-000-667.000	RENT	6,750.00	340.00	500.00	500.00	350.00
101-000-669.000	INVESTMENT GAIN/LOSS	12,980.22	6,643.65		7,000.00	6,500.00
101-000-676.000	REIMBURSEMENTS	1,082.62	20,360.12		21,000.00	1,200.00
101-000-685.000	MISC INCOME	907.84	720.40		1,000.00	
101-000-690.000	BOARD OF APPEALS		15.68		50.00	
101-000-699.000	OPERATING					
101-000-999.000	TRANSFER IN					
Totals for dept 000 - NONE		429,355.82	268,632.62	252,504.94	284,950.76	258,042.02
Dept 699 - OPERATING						
101-699-699.000	OPERATING					
Totals for dept 699 - OPERATING						
Dept 732 - BLIGHT REMOVAL						
101-732-655.000	FINES AND FORFEITURES		500.00		1,000.00	
Totals for dept 732 - BLIGHT REMOVAL			500.00		1,000.00	
Dept 751 - PARKS						
101-751-664.000	INTEREST & RENTALS		50.00		50.00	
Totals for dept 751 - PARKS			50.00		50.00	
TOTAL ESTIMATED REVENUES		429,355.82	269,182.62	252,504.94	286,000.76	258,042.02

Calculations as of 03/31/2026

GL NUMBER	DESCRIPTION	2024-25 ACTIVITY	2025-26 ACTIVITY THRU 03/31/26	2025-26 ORIGINAL BUDGET	2025-26 AMENDED BUDGET	2026-27 ADOPTED BUDGET
APPROPRIATIONS						
Dept 000 - NONE						
101-000-737.000	BANKING FEES	610.00	1,444.43		1,700.00	1,700.00
101-000-999.999						
Totals for dept 000 - NONE		610.00	1,444.43		1,700.00	1,700.00
Dept 101 - TOWNSHIP BOARD						
101-101-702.000	SALARIES AND WAGES	5,622.94	5,175.00	5,400.00	5,400.00	5,670.00
101-101-702.003	PER DIEM	50.00		200.00	200.00	200.00
101-101-710.000	MEDICARE EXPENSE		1,857.41		2,000.00	
101-101-711.000	PENSION EXPENSE	621.73	730.86		850.00	
101-101-720.000	TRAINING AND EDUCATION	200.00		300.00	100.00	
101-101-725.000	DUES	1,142.24	3,175.66	3,200.00	3,200.00	1,200.00
101-101-727.000	SUPPLIES	3,956.04		200.00	100.00	100.00
101-101-801.000	CONTRACTUAL SERVICES		7,098.50		7,500.00	1,000.00
101-101-801.010	AUDIT	7,120.00	3,125.00	8,500.00	5,000.00	8,500.00
101-101-802.000	LEGAL SERVICES	6,780.00	1,732.50	6,000.00	2,000.00	2,000.00
101-101-850.000	TELEPHONE					
101-101-860.000	TRANSPORTATION			50.00	50.00	50.00
101-101-900.000	PRINTING AND PUBLISHING	5,147.36	28.99	2,000.00	100.00	100.00
101-101-956.000	MISCELLANEOUS EXPENSE	1,079.00	228.00	200.00	300.00	100.00
Totals for dept 101 - TOWNSHIP BOARD		31,719.31	23,151.92	26,050.00	26,800.00	18,920.00
Dept 171 - SUPERVISOR						
101-171-702.000	SALARIES AND WAGES	9,136.52	8,286.63	9,040.50	9,040.50	9,492.00
101-171-702.003	PER DIEM	150.00	150.00	400.00	300.00	300.00
101-171-702.100	SALARIES AND WAGES (DEPUTY)					
101-171-710.000	MEDICARE EXPENSE					
101-171-711.000	PENSION EXPENSE	771.43	79.47		79.47	
101-171-720.000	TRAINING AND EDUCATION	100.00		600.00	100.00	400.00
101-171-727.000	SUPPLIES	76.00	41.73	350.00	100.00	350.00
101-171-850.000	TELEPHONE	495.00	315.00	480.00	480.00	420.00
101-171-860.000	TRANSPORTATION	188.94	101.50	300.00	200.00	300.00
101-171-930.000	REPAIRS AND MAINTENANCE					
101-171-956.000	MISCELLANEOUS EXPENSE	187.67				
Totals for dept 171 - SUPERVISOR		11,105.56	8,974.33	11,170.50	10,299.97	11,262.00
Dept 191 - ELECTIONS						
101-191-702.000	SALARIES AND WAGES	2,393.44		3,000.00	100.00	3,000.00
101-191-710.000	MEDICARE EXPENSE					
101-191-711.000	PENSION EXPENSE	19.31	18.85		18.85	
101-191-720.000	TRAINING AND EDUCATION					
101-191-727.000	SUPPLIES	2,734.76		3,000.00	100.00	2,500.00
101-191-860.000	TRANSPORTATION	226.44		300.00	100.00	100.00
101-191-900.000	PRINTING AND PUBLISHING			800.00	100.00	500.00
101-191-930.000	REPAIRS AND MAINTENANCE	172.99		750.00	100.00	1,750.00
101-191-956.000	MISCELLANEOUS EXPENSE					
101-191-970.000	CAPITAL OUTLAY					1,000.00
Totals for dept 191 - ELECTIONS		5,546.94	18.85	7,850.00	518.85	8,850.00
Dept 215 - CLERK						
101-215-702.000	SALARIES AND WAGES	11,837.63	11,391.96	11,392.00	12,000.00	11,961.60
101-215-702.003	PER DIEM			300.00	300.00	100.00
101-215-702.100	SALARIES AND WAGES (DEPUTY)	3,768.97	2,134.52	5,026.00	2,700.00	5,026.00
101-215-703.000	THIRD PARTY TRAIN/ASSIST	837.66	3,081.81	1,000.00	3,500.00	
101-215-710.000	MEDICARE EXPENSE					

Calculations as of 03/31/2026

GL NUMBER	DESCRIPTION	2024-25 ACTIVITY	2025-26 ACTIVITY THRU 03/31/26	2025-26 ORIGINAL BUDGET	2025-26 AMENDED BUDGET	2026-27 ADOPTED BUDGET
APPROPRIATIONS						
Dept 215 - CLERK						
101-215-711.000	PENSION EXPENSE	1,249.92	184.09		184.09	
101-215-720.000	TRAINING AND EDUCATION	1,147.00	402.70	2,000.00	500.00	500.00
101-215-727.000	SUPPLIES	2,088.62	2,500.92	1,800.00	2,400.00	2,500.00
101-215-806.000	SOFTWARE SUPPORT	3,161.00	2,421.00	3,500.00	3,500.00	2,600.00
101-215-850.000	TELEPHONE	1,259.56	509.83	800.00	550.00	550.00
101-215-860.000	TRANSPORTATION	508.10	540.30	600.00	600.00	650.00
101-215-930.000	REPAIRS AND MAINTENANCE	615.00	58.68	900.00	100.00	100.00
101-215-956.000	MISCELLANEOUS EXPENSE					
101-215-970.000	CAPITAL OUTLAY					
Totals for dept 215 - CLERK		26,473.46	23,225.81	27,318.00	26,334.09	23,987.60
Dept 247 - BOARD OF REVIEW						
101-247-702.000	SALARIES AND WAGES	883.00	415.00	1,500.00	1,500.00	1,000.00
101-247-710.000	MEDICARE EXPENSE					
101-247-711.000	PENSION EXPENSE		237.26		237.26	
101-247-720.000	TRAINING AND EDUCATION		18.01	300.00	300.00	50.00
101-247-727.000	SUPPLIES	209.68		200.00	200.00	50.00
101-247-860.000	TRANSPORTATION			75.00	75.00	50.00
101-247-900.000	PRINTING AND PUBLISHING		29.94	300.00	300.00	100.00
101-247-956.000	MISCELLANEOUS EXPENSE	50.00		100.00	100.00	
Totals for dept 247 - BOARD OF REVIEW		1,142.68	700.21	2,475.00	2,712.26	1,250.00
Dept 253 - TREASURER						
101-253-702.000	SALARIES AND WAGES	11,307.96	11,307.96	11,308.00	12,000.00	11,873.40
101-253-702.003	PER DIEM			150.00	150.00	100.00
101-253-702.100	SALARIES AND WAGES (DEPUTY)	8,103.17	8,472.35	8,325.49	9,000.00	8,325.49
101-253-703.000	THIRD PARTY TRAIN/ASSIST		509.25			480.00
101-253-710.000	MEDICARE EXPENSE					
101-253-711.000	PENSION EXPENSE	1,382.86	231.18		231.18	
101-253-720.000	TRAINING AND EDUCATION	1,100.00		2,000.00	100.00	500.00
101-253-727.000	SUPPLIES	1,520.81	1,289.50	800.00	1,400.00	1,500.00
101-253-803.000	PROPERTY TAX PREPARATION	7,636.66	8,355.62	8,200.00	8,200.00	8,400.00
101-253-806.000	SOFTWARE SUPPORT	2,914.40	1,724.00	1,400.00	2,000.00	2,000.00
101-253-850.000	TELEPHONE	1,086.65	471.71	800.00	550.00	550.00
101-253-860.000	TRANSPORTATION	1,416.40	956.90	1,800.00	800.00	850.00
101-253-900.000	PRINTING AND PUBLISHING			50.00	50.00	25.00
101-253-930.000	REPAIRS AND MAINTENANCE			100.00	100.00	
101-253-956.000	MISCELLANEOUS EXPENSE	199.39	11.76	100.00	100.00	
101-253-970.000	CAPITAL OUTLAY					
Totals for dept 253 - TREASURER		36,668.30	33,330.23	35,033.49	34,681.18	34,603.89
Dept 257 - ASSESSOR/EQUALIZATION DEPARTMENT						
101-257-702.000	SALARIES AND WAGES	37,152.85	34,701.61	37,152.00	37,152.00	37,152.00
101-257-702.006	(ASSESSOR) PER PARCEL VISITS			3,000.00	3,000.00	2,300.00
101-257-710.000	MEDICARE EXPENSE					
101-257-711.000	PENSION EXPENSE	7,137.52	(482.70)		(500.00)	
101-257-727.000	SUPPLIES	347.09	1,465.11	500.00	1,600.00	500.00
101-257-801.000	CONTRACTUAL SERVICES	587.37	260.00		350.00	
101-257-806.000	SOFTWARE SUPPORT	1,496.00	1,534.00	1,600.00	1,600.00	1,700.00
101-257-850.000	TELEPHONE		38.12		100.00	
101-257-860.000	TRANSPORTATION	18.20				
101-257-900.000	PRINTING AND PUBLISHING		46.25	1,900.00	200.00	1,900.00
101-257-956.000	MISCELLANEOUS EXPENSE	1,761.35		100.00	100.00	
101-257-970.000	CAPITAL OUTLAY					

Calculations as of 03/31/2026

GL NUMBER	DESCRIPTION	2024-25 ACTIVITY	2025-26 ACTIVITY THRU 03/31/26	2025-26 ORIGINAL BUDGET	2025-26 AMENDED BUDGET	2026-27 ADOPTED BUDGET
APPROPRIATIONS						
Dept 257 - ASSESSOR/EQUALIZATION DEPARTMENT						
Totals for dept 257 - ASSESSOR/EQUALIZATION DEPARTM		48,500.38	37,562.39	44,252.00	43,602.00	43,552.00
Dept 265 - TOWNSHIP HALL						
101-265-702.000	SALARIES AND WAGES	1,586.50	560.00	2,000.00	1,200.00	1,500.00
101-265-710.000	MEDICARE EXPENSE		3,416.01		4,000.00	
101-265-711.000	PENSION EXPENSE	387.09	(97.90)		(200.00)	
101-265-727.000	SUPPLIES	1,320.52	3,310.45	1,500.00	3,400.00	2,500.00
101-265-801.000	CONTRACTUAL SERVICES	8,776.69	17,431.46	11,000.00	15,000.00	13,000.00
101-265-804.000	CONTRACT LABOR	210.00	1,952.60		2,500.00	2,500.00
101-265-805.000	GARBAGE WAGES		784.00		1,000.00	1,500.00
101-265-850.000	TELEPHONE					
101-265-860.000	TRANSPORTATION	78.43	32.77	100.00	100.00	100.00
101-265-920.000	ELECTRICITY	8,268.63	1,623.68	1,800.00	1,800.00	1,800.00
101-265-921.000	HEAT	1,933.26	222.00	2,500.00	500.00	
101-265-930.000	REPAIRS AND MAINTENANCE	858.99	2,326.11	1,000.00	2,500.00	1,000.00
101-265-956.000	MISCELLANEOUS EXPENSE	1,254.00	1,090.34		1,200.00	
101-265-970.000	CAPITAL OUTLAY	464,116.84	12,928.20	5,000.00	14,000.00	3,000.00
Totals for dept 265 - TOWNSHIP HALL		488,790.95	45,579.72	24,900.00	47,000.00	26,900.00
Dept 276 - CEMETERY						
101-276-702.000	SALARIES AND WAGES	2,450.00	3,670.00	2,500.00	4,500.00	4,000.00
101-276-710.000	MEDICARE EXPENSE					
101-276-711.000	PENSION EXPENSE	159.25				
101-276-727.000	SUPPLIES	273.78	511.31	400.00	550.00	600.00
101-276-801.000	CONTRACTUAL SERVICES	4,259.00	630.00	4,500.00	1,000.00	2,500.00
101-276-802.000	LEGAL SERVICES					
101-276-930.000	REPAIRS AND MAINTENANCE	360.00	2,022.41	500.00	2,500.00	3,000.00
101-276-956.000	MISCELLANEOUS EXPENSE	150.00				
101-276-970.000	CAPITAL OUTLAY	400.00				
Totals for dept 276 - CEMETERY		8,052.03	6,833.72	7,900.00	8,550.00	10,100.00
Dept 301 - CONSTABLE						
101-301-702.000	SALARIES AND WAGES	792.83				
101-301-860.000	TRANSPORTATION	101.08				
Totals for dept 301 - CONSTABLE		893.91				
Dept 400 - ZONING						
101-400-702.000	SALARIES AND WAGES	10,925.80	9,475.00	8,400.00	10,500.00	8,400.00
101-400-702.003	PER DIEM	104.17	1,783.34	200.00	2,000.00	1,500.00
101-400-702.108	(ZONING) ZONING BOARD APPEALS			1,000.00	500.00	300.00
101-400-710.000	MEDICARE EXPENSE					
101-400-711.000	PENSION EXPENSE	829.95	261.08		300.00	
101-400-720.000	TRAINING AND EDUCATION	100.00		200.00	100.00	100.00
101-400-727.000	SUPPLIES	110.73	168.31	200.00	200.00	600.00
101-400-802.000	LEGAL SERVICES	1,177.50	8,441.61	2,600.00	8,400.00	8,500.00
101-400-804.000	CONTRACT LABOR					
101-400-806.000	SOFTWARE SUPPORT					300.00
101-400-860.000	TRANSPORTATION	166.16	210.00	250.00	325.00	1,800.00
101-400-900.000	PRINTING AND PUBLISHING	9,443.69	161.27	2,000.00	250.00	500.00
101-400-930.000	REPAIRS AND MAINTENANCE					
101-400-956.000	MISCELLANEOUS EXPENSE	19.36		50.00		
101-400-970.000	CAPITAL OUTLAY					1,400.00
Totals for dept 400 - ZONING		22,877.36	20,500.61	14,900.00	22,575.00	23,400.00
Dept 751 - PARKS						

Calculations as of 03/31/2026

GL NUMBER	DESCRIPTION	2024-25 ACTIVITY	2025-26 ACTIVITY THRU 03/31/26	2025-26 ORIGINAL BUDGET	2025-26 AMENDED BUDGET	2026-27 ADOPTED BUDGET
APPROPRIATIONS						
Dept 751 - PARKS						
101-751-702.000	SALARIES AND WAGES	1,771.00	3,788.74	2,600.00	4,200.00	3,500.00
101-751-710.000	MEDICARE EXPENSE					
101-751-711.000	PENSION EXPENSE	108.57				
101-751-727.000	SUPPLIES	63.08		350.00	50.00	200.00
101-751-801.000	CONTRACTUAL SERVICES	1,596.00	90.00	5,000.00	200.00	250.00
101-751-860.000	TRANSPORTATION	68.34		100.00	25.00	25.00
101-751-920.000	ELECTRICITY	387.96	886.43	1,000.00	1,000.00	1,000.00
101-751-930.000	REPAIRS AND MAINTENANCE	2,470.24	923.98	3,500.00	1,000.00	10,000.00
101-751-970.000	CAPITAL OUTLAY		7,255.00		8,000.00	
	Totals for dept 751 - PARKS	6,465.19	12,944.15	12,550.00	14,475.00	14,975.00
Dept 767 - PUBLIC STREET LIGHTS						
101-767-920.000	ELECTRICITY	1,997.88	6,985.42	9,000.00	8,000.00	9,000.00
	Totals for dept 767 - PUBLIC STREET LIGHTS	1,997.88	6,985.42	9,000.00	8,000.00	9,000.00
Dept 851 - INSURANCE AND BONDS						
101-851-910.000	INSURANCE	5,590.70	6,700.50	12,000.00	8,000.00	12,000.00
	Totals for dept 851 - INSURANCE AND BONDS	5,590.70	6,700.50	12,000.00	8,000.00	12,000.00
Dept 862 - PAYROLL TAXES AND PENSION						
101-862-710.000	MEDICARE EXPENSE	5,234.74	37,855.06	3,000.00	40,000.00	3,000.00
101-862-711.000	PENSION EXPENSE	10,690.97	12,744.29	8,500.00	15,000.00	12,000.00
101-862-715.000	SOCIAL SECURITY EXPENSE	1,131.91	12,514.77		12,000.00	
	Totals for dept 862 - PAYROLL TAXES AND PENSION	17,057.62	63,114.12	11,500.00	67,000.00	15,000.00
TOTAL APPROPRIATIONS		713,492.27	291,066.41	246,898.99	322,248.35	255,500.49
NET OF REVENUES/APPROPRIATIONS - FUND 101		(284,136.45)	(21,883.79)	5,605.95	(36,247.59)	2,541.53

Calculations as of 03/31/2026

GL NUMBER	DESCRIPTION	2024-25 ACTIVITY	2025-26 ACTIVITY THRU 03/31/26	2025-26 ORIGINAL BUDGET	2025-26 AMENDED BUDGET	2026-27 ADOPTED BUDGET
ESTIMATED REVENUES						
Dept 000 - NONE						
204-000-402.000	CURRENT REAL PROPERTY TAXES	128,607.35	160,117.03	128,000.00	137,000.00	138,000.00
204-000-664.000	INTEREST & RENTALS	327.96	283.81	50.00	500.00	250.00
204-000-672.000	(ROAD FUND) - SPECIAL ASSESSMENTS	32.77				
204-000-685.000	MISC INCOME					
Totals for dept 000 - NONE		<u>128,968.08</u>	<u>160,400.84</u>	<u>128,050.00</u>	<u>137,500.00</u>	<u>138,250.00</u>
TOTAL ESTIMATED REVENUES		<u>128,968.08</u>	<u>160,400.84</u>	<u>128,050.00</u>	<u>137,500.00</u>	<u>138,250.00</u>
APPROPRIATIONS						
Dept 000 - NONE						
204-000-860.000	TRANSPORTATION					
204-000-930.000	REPAIRS AND MAINTENANCE	104,011.95	75,602.08	115,000.00	85,000.00	174,000.00
Totals for dept 000 - NONE		<u>104,011.95</u>	<u>75,602.08</u>	<u>115,000.00</u>	<u>85,000.00</u>	<u>174,000.00</u>
Dept 400 - ZONING						
204-400-900.000	PRINTING AND PUBLISHING	31.86				
Totals for dept 400 - ZONING		<u>31.86</u>				
TOTAL APPROPRIATIONS		<u>104,043.81</u>	<u>75,602.08</u>	<u>115,000.00</u>	<u>85,000.00</u>	<u>174,000.00</u>
NET OF REVENUES/APPROPRIATIONS - FUND 204		<u>24,924.27</u>	<u>84,798.76</u>	<u>13,050.00</u>	<u>52,500.00</u>	<u>(35,750.00)</u>

Calculations as of 03/31/2026

GL NUMBER	DESCRIPTION	2024-25 ACTIVITY	2025-26 ACTIVITY THRU 03/31/26	2025-26 ORIGINAL BUDGET	2025-26 AMENDED BUDGET	2026-27 ADOPTED BUDGET
ESTIMATED REVENUES						
Dept 000 - NONE						
206-000-402.000	CURRENT REAL PROPERTY TAXES	127,911.35	127,512.46	130,000.00	130,000.00	138,000.00
206-000-501.000	FEDERAL GRANTS - GENERAL		23,240.00		24,000.00	
206-000-505.000	GRANTS	(33,088.17)	4,000.00		4,000.00	
206-000-543.000	STATE OF MI GRANT PUBLIC SAFETY					
206-000-664.000	INTEREST & RENTALS	908.95	382.75	500.00	500.00	350.00
206-000-667.000	RENT		8,850.00	6,600.00	9,000.00	6,600.00
206-000-669.000	INVESTMENT GAIN/LOSS		7,029.90		7,000.00	5,500.00
206-000-676.000	REIMBURSEMENTS		2,753.40		3,000.00	2,500.00
206-000-685.000	MISC INCOME					
206-000-695.000	MISCELLANEOUS	11,120.83				
Totals for dept 000 - NONE		106,852.96	173,768.51	137,100.00	177,500.00	152,950.00
Dept 336 - FIRE DEPARTMENT						
206-336-999.000	TRANSFER IN					
Totals for dept 336 - FIRE DEPARTMENT						
TOTAL ESTIMATED REVENUES		106,852.96	173,768.51	137,100.00	177,500.00	152,950.00

Calculations as of 03/31/2026

GL NUMBER	DESCRIPTION	2024-25 ACTIVITY	2025-26 ACTIVITY THRU 03/31/26	2025-26 ORIGINAL BUDGET	2025-26 AMENDED BUDGET	2026-27 ADOPTED BUDGET
APPROPRIATIONS						
Dept 000 - NONE						
206-000-737.000	BANKING FEES		127.00		200.00	
206-000-956.010	(FIRE FUND) - CAPITOL BUILDING					
Totals for dept 000 - NONE			127.00		200.00	
Dept 336 - FIRE DEPARTMENT						
206-336-702.000	SALARIES AND WAGES	3,332.25	5,290.50	3,909.00	6,000.00	3,909.00
206-336-702.010	SALARIES AND WAGES (SAFETY OFFICER)	376.50	500.50	502.00	600.00	502.00
206-336-702.011	SALARIES AND WAGES (TRAINING OFFICER)	1,130.34	376.78	1,340.00	1,340.00	1,340.00
206-336-702.012	SALARIES AND WAGES (QUARTER MASTER)	251.16	83.72	502.00	502.00	502.00
206-336-702.110	SALARIES AND WAGES (ASSISTANT CHIEF)	2,513.00	2,459.31	2,513.00	2,513.00	2,513.00
206-336-702.200	SALARIES AND WAGES (ASSISTANT CHIEF)	1,256.50	2,513.00	2,513.00	2,513.00	2,513.00
206-336-702.300	SALARIES AND WAGES (SECRETARY)	1,808.75	2,491.56	2,345.00	2,500.00	2,345.00
206-336-702.400	SALARIES AND WAGES (POINT PAY)	24,000.01	16,167.36	15,750.00	20,000.00	15,750.00
206-336-702.500	SALARIES AND WAGES (TRAINING)		1,930.50		2,000.00	
206-336-710.000	MEDICARE EXPENSE		8,476.66	500.00	9,000.00	
206-336-711.000	PENSION EXPENSE	1,397.21	247.96	2,500.00	500.00	
206-336-720.000	TRAINING AND EDUCATION	298.98		2,000.00	200.00	2,000.00
206-336-727.000	SUPPLIES	13,613.22	4,100.94	15,000.00	5,000.00	15,000.00
206-336-801.000	CONTRACTUAL SERVICES	2,077.00	2,008.13	4,000.00	2,500.00	4,500.00
206-336-802.000	LEGAL SERVICES			500.00	500.00	500.00
206-336-805.000	GARBAGE WAGES					
206-336-850.000	TELEPHONE	363.68	1,702.45	1,000.00	2,000.00	1,400.00
206-336-860.000	TRANSPORTATION	4,473.52	2,053.22	6,500.00	2,500.00	3,500.00
206-336-910.000	INSURANCE	23,932.30	26,554.50	25,000.00	50,000.00	28,000.00
206-336-920.000	ELECTRICITY	2,122.86	3,580.04	4,700.00	4,700.00	4,900.00
206-336-921.000	HEAT	1,814.58	6,285.60	4,000.00	4,500.00	6,500.00
206-336-930.000	REPAIRS AND MAINTENANCE	8,310.41	16,348.87	10,000.00	20,000.00	20,000.00
206-336-956.000	MISCELLANEOUS EXPENSE	21.40	22.00	200.00	200.00	
206-336-970.000	CAPITAL OUTLAY	60,500.00	23,240.00	11,000.00	25,000.00	15,000.00
Totals for dept 336 - FIRE DEPARTMENT		153,593.67	126,433.60	116,274.00	164,568.00	130,674.00
Dept 862 - PAYROLL TAXES AND PENSION						
206-862-710.000	MEDICARE EXPENSE	422.38	4,207.21	700.00	5,000.00	700.00
206-862-711.000	PENSION EXPENSE	5,173.63	1,970.88	2,500.00	2,500.00	2,500.00
206-862-715.000	SOCIAL SECURITY EXPENSE					
Totals for dept 862 - PAYROLL TAXES AND PENSION		5,596.01	6,178.09	3,200.00	7,500.00	3,200.00
TOTAL APPROPRIATIONS		159,189.68	132,738.69	119,474.00	172,268.00	133,874.00
NET OF REVENUES/APPROPRIATIONS - FUND 206		(52,336.72)	41,029.82	17,626.00	5,232.00	19,076.00

Calculations as of 03/31/2026

GL NUMBER	DESCRIPTION	2024-25 ACTIVITY	2025-26 ACTIVITY THRU 03/31/26	2025-26 ORIGINAL BUDGET	2025-26 AMENDED BUDGET	2026-27 ADOPTED BUDGET
ESTIMATED REVENUES						
Dept 000 - NONE						
208-000-402.000	CURRENT REAL PROPERTY TAXES					
208-000-664.000	INTEREST & RENTALS	126.85	93.20		125.00	75.00
Totals for dept 000 - NONE		126.85	93.20		125.00	75.00
TOTAL ESTIMATED REVENUES		126.85	93.20		125.00	75.00
APPROPRIATIONS						
Dept 000 - NONE						
208-000-702.000	SALARIES AND WAGES					
208-000-727.000	SUPPLIES	50.00				
208-000-940.000	SUPPRESSION	21,455.00	4,050.00	40,000.00	5,000.00	40,000.00
208-000-956.000	MISCELLANEOUS EXPENSE					
Totals for dept 000 - NONE		21,505.00	4,050.00	40,000.00	5,000.00	40,000.00
Dept 862 - PAYROLL TAXES AND PENSION						
208-862-710.000	MEDICARE EXPENSE					
208-862-711.000	PENSION EXPENSE					
208-862-715.000	SOCIAL SECURITY EXPENSE					
Totals for dept 862 - PAYROLL TAXES AND PENSION						
TOTAL APPROPRIATIONS		21,505.00	4,050.00	40,000.00	5,000.00	40,000.00
NET OF REVENUES/APPROPRIATIONS - FUND 208		(21,378.15)	(3,956.80)	(40,000.00)	(4,875.00)	(39,925.00)

Calculations as of 03/31/2026

GL NUMBER	DESCRIPTION	2024-25 ACTIVITY	2025-26 ACTIVITY THRU 03/31/26	2025-26 ORIGINAL BUDGET	2025-26 AMENDED BUDGET	2026-27 ADOPTED BUDGET
ESTIMATED REVENUES						
Dept 000 - NONE						
211-000-664.000	INTEREST & RENTALS		57.14		300.00	50.00
211-000-667.000	RENT	200.00				
Totals for dept 000 - NONE		200.00	57.14		300.00	50.00
Dept 751 - PARKS						
211-751-664.000	INTEREST & RENTALS	84.20	5.63		20.00	
Totals for dept 751 - PARKS		84.20	5.63		20.00	
TOTAL ESTIMATED REVENUES		284.20	62.77		320.00	50.00
APPROPRIATIONS						
Dept 265 - TOWNSHIP HALL						
211-265-801.000	CONTRACTUAL SERVICES	1,596.00	452.55		750.00	
Totals for dept 265 - TOWNSHIP HALL		1,596.00	452.55		750.00	
Dept 751 - PARKS						
211-751-702.000	SALARIES AND WAGES	486.00				
211-751-702.001	PARK GATE	830.00	21.46		150.00	
211-751-727.000	SUPPLIES	567.44				
211-751-801.000	CONTRACTUAL SERVICES	1,996.00	3,950.00		4,000.00	
211-751-920.000	ELECTRICITY	420.67				
211-751-930.000	REPAIRS AND MAINTENANCE	3,662.66				3,500.00
211-751-956.000	MISCELLANEOUS EXPENSE	20.00	50.00		100.00	
Totals for dept 751 - PARKS		7,982.77	4,021.46		4,250.00	3,500.00
Dept 862 - PAYROLL TAXES AND PENSION						
211-862-710.000	MEDICARE EXPENSE	19.09	2.61		50.00	
211-862-711.000	PENSION EXPENSE	85.55	11.70		150.00	
Totals for dept 862 - PAYROLL TAXES AND PENSION		104.64	14.31		200.00	
TOTAL APPROPRIATIONS		9,683.41	4,488.32		5,200.00	3,500.00
NET OF REVENUES/APPROPRIATIONS - FUND 211		(9,399.21)	(4,425.55)		(4,880.00)	(3,450.00)

Calculations as of 03/31/2026

GL NUMBER	DESCRIPTION	2024-25 ACTIVITY	2025-26 ACTIVITY THRU 03/31/26	2025-26 ORIGINAL BUDGET	2025-26 AMENDED BUDGET	2026-27 ADOPTED BUDGET
ESTIMATED REVENUES						
Dept 000 - NONE						
240-000-402.000	CURRENT REAL PROPERTY TAXES					
240-000-664.000	INTEREST & RENTALS	476.22	264.74		300.00	250.00
Totals for dept 000 - NONE		<u>476.22</u>	<u>264.74</u>		<u>300.00</u>	<u>250.00</u>
TOTAL ESTIMATED REVENUES		<u>476.22</u>	<u>264.74</u>		<u>300.00</u>	<u>250.00</u>
APPROPRIATIONS						
Dept 000 - NONE						
240-000-940.000	SUPPRESSION	93,400.00		33,000.00	33,000.00	34,000.00
240-000-956.000	MISCELLANEOUS EXPENSE					
Totals for dept 000 - NONE		<u>93,400.00</u>		<u>33,000.00</u>	<u>33,000.00</u>	<u>34,000.00</u>
TOTAL APPROPRIATIONS		<u>93,400.00</u>		<u>33,000.00</u>	<u>33,000.00</u>	<u>34,000.00</u>
NET OF REVENUES/APPROPRIATIONS - FUND 240		<u>(92,923.78)</u>	<u>264.74</u>	<u>(33,000.00)</u>	<u>(32,700.00)</u>	<u>(33,750.00)</u>