October 22, 2024

TO: Gaines Charter Township Board
FROM: Rod Weersing, Township Manager
RE: DRAFT FY 2025 Gaines Charter Township Budget

Township staff and elected officials began work on the Fiscal Year 2025 budget in July of 2024. The Manager met with all department heads in preparation of this draft budget. All department heads presented their recommendations for their departmental budgets for 2025. With some ongoing conversations the recommended budget was developed for the Township Board to review.

A draft version of the budget was presented to Board members on August 30. The Board then held a Budget Workshop session on September 23. This session produced good discussion and led to a few changes in the draft budget. The draft budget was then placed on the October 14 Township Board meeting agenda to go through a first read. During the first read it was confirmed that the changes requested at the Budget Workshop had been made. The Board then set the Public Hearing and second read of the draft budget for the November 11 Township Board meeting.

One of the bigger challenges that was encountered while the budget was being developed was the transition away from the intergovernmental agreement with Byron Township that governed the Cutlerville Fire Department, to combining the Cutlerville Fire Department and the Dutton Fire Department into the Gaines Charter Township Fire Department. The Byron Township portion of the shared expenses needed to be backed out from each general ledger line item of the current year's budget, and income from the new Fire Service Agreement needed to be projected. By merging the two departments into one budget we should see some efficiencies in both department operations and office accounting.

TOWNSHIP FUNDS

General Fund

General fund activities are basic activities and services that are required to be provided by the Township. This includes assessing property values, enforcing zoning and planning activities, running elections, and collecting taxes (among other activities). Generally, this fund is supported through property taxes paid by residents to the Township and state shared revenues.

General Fund Revenues

General Fund revenues fall into five (5) broad categories as listed in the table below.

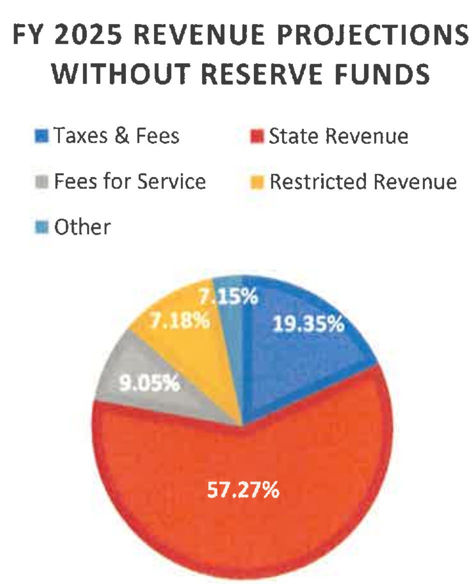
Table 1

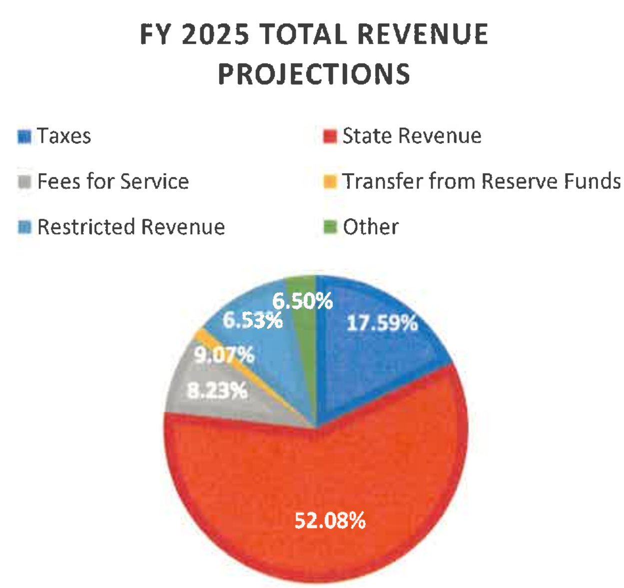
Category	Projected revenue FY 2025	Percent Revenues	Percent of total funds available
Taxes	$1,094,000	19.35%	17.59%
State Revenue	$3,238,596	57.27%	52.08%
Fees for Service	$512,000	9.05%	8.23%
Restricted Revenue	$406,000	7.18%	6.53%
Other	$404,420	7.15%	6.50%
Total	**$5,655,016**		
Fund Balance Transfer*	$563,708		9.07%
Total Available	**$6,218,724**		

*Fund balance transfers are not revenues for the current fiscal year, but unspent revenues from previous fiscal years.
"Restricted Revenue" includes Cablevision franchise fees & streetlight special assessment revenues
"Other" includes (but is not limited to) cemetery revenues, various enterprise fund & intergovernmental rents, & interest earnings

General Fund Revenues are anticipated to decrease by about 1.2% (this does NOT include the fund balance transfer). The decrease comes mainly from lowering the streetlight special assessment rate, and the collection of fewer cablevision franchise fees. State revenue sharing dollars are expected to remain relatively flat, but an increase is being projected in interest on investments.

Revenue projections are visualized in two tables below, projected revenues without the fund balance transfer and with it.



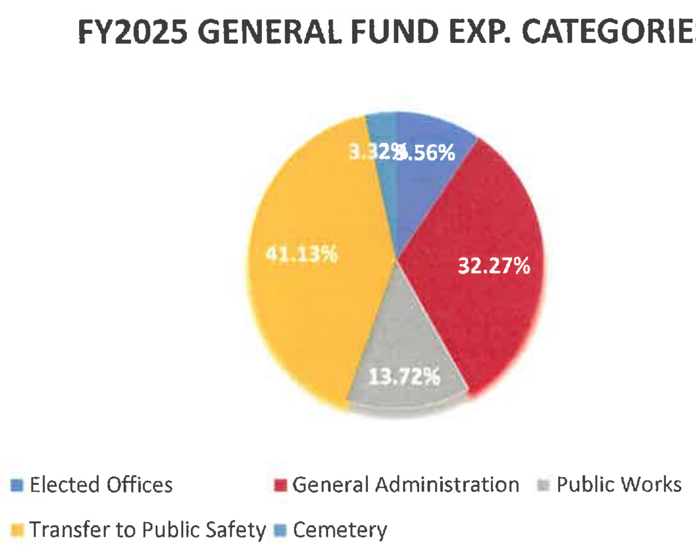


General Fund Expenses

This year, General Fund expenses are being broken-out into five (5) broad categories as seen below.

Table 2

Category	Projected Expenses FY 2024	Percent of total
Elected Offices	$594,488	9.56%
General Administration	$2,006,684	32.27%
Public Works	$853,297	13.72%
Transfer to Public Safety	$2,557,780	41.13%
Cemetery	$206,475	3.32%
Total	$6,218,724	



Transfer In%

There is a larger than normal Transfer In of $563,708.24 proposed for the FY 2025 budget. This transfer will be utilized to help cover several different budgeted expenditures.

American Rescue Plan Act (ARPA) funds will be transferred in the amount of $100,007.24. This constitutes the remainder of the funds the Township received that needed to be allocated by December 31, 2024. The Township has historically budgeted $250,000 per year for the re-surfacing of secondary and sub-division roads. With the Board allocating the remaining ARPA funds, $350,007.24 has been budgeted for this re-surfacing in 2025.

The budget also proposes a transfer from the Fund Balance, or savings account, in the amount of $432,780. These funds will then be transferred to the Public Safety Fund to help offset expenses there. This transfer will help to limit the increase in the Public Safety Special Assessment to 0.25 mills, which raises the effective rate for property owners from 1.0 mills to 1.25 mills.

There are a couple of one-time projects that have been added to the FY 2025 budget. These projects will cost the Township approximately $185,000 in 2025 if approved. Therefore, to cover the costs of these projects, the staff recommends budgeting for a transfer from the Fund Balance in the amount of $30,921.

One of the proposed one-time expenses is moving BS&A from the server-based version to the cloud-based version. BS&A is a municipal focused software that the Township uses for most of its record keeping (i.e., assessing/taxes/accounts receivable/accounts payable/water & sewer/building/etc.). As BS&A implements the cloud base version, the Township will have to eventually convert to that platform for this product. This move comes with an estimated cost of $150,000, along with an annual increase for each of the modules that are being used. Currently there is a waiting list; paying for the conversion will reserve our spot on that list. The conversion must be completed prior to BS&A eliminating the server-based version. This project may sound familiar as it has been on the list for the last couple of years. There have been intentional delays in starting the project to allow more municipalities to make the switch in an attempt to make it easier for Gaines Township when the move is made.

Lastly, the Community Development Director has requested funding to have a Natural Resources Inventory completed. This will help the Township to identify areas that should be reviewed for possible park locations in the future. $35,000 has been budgeted to complete this project.

Public Safety Fund

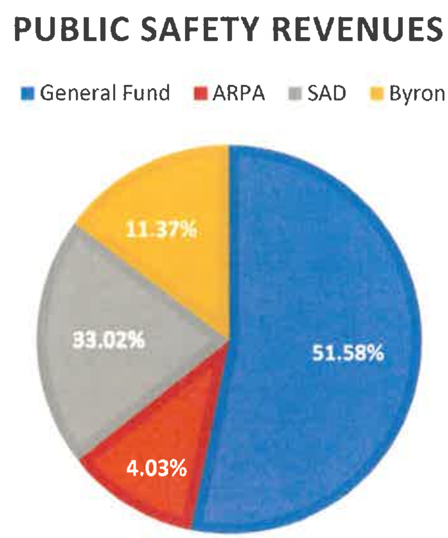
Public Safety Revenue

Revenue for public safety falls into four categories as outlined in Table 3. They are Public Safety Special Assessment Revenue, transfers from the General Fund, transfers in from ARPA, and Fees for Service from Byron Township for Cutlerville Fire operations.

Table 3

Category	Projected Revenue	Percent
SAD Revenue	$1,637,200	33.02%
Transfer from General Fund	$2,557,780	51.58%
Transfer from ARPA	$200,000	4.03%
Byron Township Fees for Service	$564,000	11.37%
Total	$4, 958,980	

The Township Board approved an increase in the Public Safety Special Assessment from a 1.00 mill equivalent to a 1.25 mill equivalent at their September meeting. The increased Special Assessment will cost the average homeowner around $160 per year. The Board also approved the allocation of $200,000 in ARPA Funds to go to Public Safety at the September Board meeting to help offset the funds coming from the Special Assessment. General Fund contributions continue to fund the majority of expenses for Public Safety.



The combination of the funds above will be used to fund the Community Policing contract with the Kent County Sheriff's Office, which included increased staffing in 2024. They will also be used to fund the operation of the Gaines Charter Township Fire Department. The GCTFD is the new name for the combined Cutlerville Fire Department and Dutton Fire Department. This entity will be responsible for fire and medical coverage throughout the entire Township.

Public Safety Expenses

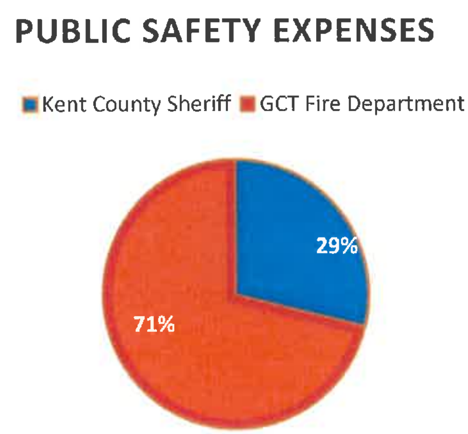
With the new Gaines Charter Township Fire Department, the expenses for Public Safety now fall into two categories which can be seen in Table 4.

Table 4

Category	Projected Expense	Percent
Kent County Sheriff	$1,428,500	28.81%
GCT Fire Department	$3,530,480	71.19%
Total	**$4,958,980**	

The Kent County Sheriff's Office budget will increase by $68,500 for FY 2025. The Township added a new patrol shift in 2024. This additional coverage has produced the desired effect of increasing the KCSO presence in the Township and reducing critical response times.

The largest portion of the Public Safety Fund will continue to go to fire department operations. By combining the two fire departments there is an expectation of creating some efficiencies to help control expenses. Operating as one fire department will also create some flexibility with personnel.



Enterprise Funds

The Township's Enterprise Funds consist of the Building, Water, and Sewer Funds/Departments. In general, the operations for these funds are covered by fees paid by customers for business-type activities (building inspections and paying for water and sewer service). Each of these funds is approved separately as each is a standalone fund. Enterprise fund revenues can only be used within the fund in which the revenues are generated.

Building

For Fiscal Year 2025 staff is projecting an increase of around 30% in building department revenues over current fiscal year projections. Building permit activity is running well above what was projected for 2024. There have been a couple of large permits that were issued that have helped to fuel this increase in revenue, but overall activity has been strong for the department as well. This strong performance is expected to continue into and through 2025.

Staff is also expecting an increase on the expense side of around 20%. As revenues increase, the expenses to our contracted inspection partner will follow. The overall projection for the Building Department is to end the year at $105,200 in revenue over expenses.

Water & Sewer Funds

Water and Sewer function as one Department, but the funds stand independently and are budgeted separately. However, the review of the two funds can be done together to get a better picture of the Water/Sewer Department's activities.

Revenues in both funds are estimated to increase. Staff projects the water revenue will be up about 2% and sewer revenues will be up about 4.74% from 2024 to 2025. The team expects a water fund expense increase of about 13.6% next fiscal year, and an increase in expenses in the sewer fund of 8.6%.

The significant cost increases in the water and sewer funds are related to estimated increases in water and sewer fees from the City of Wyoming and depreciation expenses.

The Water and Sewer Funds budget for system depreciation to cover long-term costs in the system. These dollars are shifted into the respective fund balances for each fund and allow the Water & Sewer Department to budget for the replacement of aging infrastructure and repair and maintenance. In addition, by taking this budget step, the Township can set utility rates appropriately.

Looking at the two funds together, the Department is projected to end the year with a deficit of about $789,360. The sewer fund is projected to end the year in the red by about $755,500 and the water fund is projected to be negative by about $34,355. This can be attributed to depreciation and should not be much of a concern for the reasons noted in the previous paragraph. Additionally, the Township does not budget for revenue from developers' contributions because of the difficulty in estimating this revenue. Generally, after the auditors adjust for developers' contributions at the close of the Fiscal Year, both the Water and Sewer Funds end in the black.

American Rescue Plan Act (ARPA) Fund

In early 2022 the Township Board voted to receive all APRA funds as revenue loss. This allows for the funds to be used for any standard government operation expense. For the FY 2025 budget, the Board has allocated $200,000 of the remaining funds to be used for public safety, and $100,007.24 to be used for road re-surfacing. All ARPA dollars will need to be spent by December 31, 2026.

FY 2025 Discretionary Project List

Projects on this list have not been built into the budget and can be added at the Township Board's discretion. If these projects are included, they would be paid for out of revenue received in previous years (reserve funds) and/or with other one-time or limited use funds like ARPA.

Project	Cost	Possible Fund
Bridge and Trail Maintenance	$325,000	General Fund Reserves

Project Notes: Many of the bridges along the walking trails in the Township need repair. The Township Engineer has recommended replacing as many of the bridges as possible with culverts. This could be a difficult process to accomplish with the State, but it would be the best long-term solution.

Project	Cost	Possible Fund
Township Logo Redesign/rebrand	$20,000	General Fund Reserves

Project Notes: There is a desire among staff to redesign the Township's logo. Staff would issue an RFP for redesign from local design companies.

Project	Cost	Possible Fund
Township Hall Carpet Replacement	$100,000	General Fund Reserves

Project Notes: The carpeting in the Township Hall is quite worn. This is an item that should be considered at some point but is not posing any danger.

Project	Cost	Possible Fund
Additional Contributions to the Fire Equipment Fund	$150,000	General Fund Reserves

Project Notes: There is no provision in the FY 2025 budget for contributions to the fire equipment funds. Because of increasing costs of fire equipment, it is recommended that the board consider adding $150,000 to the fire equipment fund from the General Fund's Unassigned Fund Balance.

FISCAL YEAR 2025 TOTAL RECOMMENDED APPROPRIATIONS

Fund	Recommended Appropriation
General	$6,218,724
Public Safety	$4,958,980
Building	$696,300
Sewer	$4,101,705
Water	$3,647,955
ARPA	$300,007
Total	**$19,923,671***

*This total includes $2,857,787 in interfund transfers. The total without transfers is $17,065,884.

GAINES CHARTER
TOWNSHIP

2025 Budget

ADOPTED ________

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10/22/2024 BUDGET REPORT FOR GAINES CHARTER TOWNSHIP

Calculations as of 12/31/2024

GL NUMBER	DESCRIPTION	2022 ACTIVITY	2023 ACTIVITY	2024 ACTIVITY THRU 12/31/24	2024 APPROVED BUDGET	2025 RECOMMENDED BUDGET	2025 RECOMMENDED % CHANGE	2025 RECOMMENDED AMT CHANGE
ESTIMATED REVENUES								
Dept 000.000								
101-000.000-404.000	GENERAL PROPERTY TAXES	809,408	875,376	888,561	1,020,000	1,000,000	(1.96)	(20,000)
101-000.000-411.000	DELINQUENT REAL TAXES			9,212	9,500	9,500		
101-000.000-412.000	DELINQUENT PERSONAL TAXES	120	1,154	393	250	250		
101-000.000-432.001	PAYMENT IN LIEU OF TAXES	17,142	17,485	18,359	18,000	25,000	38.89	7,000
101-000.000-434.000	MOBILE HOME TAX	8,570	8,557	7,869	9,400	9,500	1.06	100
101-000.000-437.000	IND/COMM FACILITIES TAXES	43,557	39,021	34,724	40,000	32,750	(18.13)	(7,250)
101-000.000-445.000	INTEREST/PENALTIES ON TAXES	14,682	12,360	16,997	13,000	17,000	30.77	4,000
101-000.000-447.000	ADMINISTRATION FEE	371,234	412,950	372,680	415,000	430,000	3.61	15,000
101-000.000-451.000	STREET LIGHTING SPEC ASSESSMENT	213,576	230,706	233,440	251,000	146,000	(41.83)	(105,000)
101-000.000-476.000	WASTE MANAGEMENT FEES	360			500		(100.00)	(500)
101-000.000-477.000	CABLEVISION FEES	323,752	290,239	128,715	339,000	260,000	(23.30)	(79,000)
101-000.000-478.000	LIQUOR LICENSE FEES	2,400	3,400	3,400	2,400	2,400		
101-000.000-573.000	LOCAL COMMUNITY STABILIZATION	25,716	32,104	27,887	26,000	30,000	15.38	4,000
101-000.000-574.000	REVENUE SHARING	3,742,657	3,210,884	1,549,184	3,265,945	3,238,596	(0.84)	(27,349)
101-000.000-615.000	SUMMER TAX COLLECTION FEES	34,425	34,922		34,000	35,000	2.94	1,000
101-000.000-626.000	PLANNING AND ZONING FEES	15,675	26,085	10,405	17,000	17,000		
101-000.000-634.000	CEMETERY OPEN/CLOSE FEES	30,425	26,525	20,100	27,000	30,000	11.11	3,000
101-000.000-642.000	SALE OF EQUIPMENT	983	31		500		(100.00)	(500)
101-000.000-642.002	SALE OF PRINTED MATERIALS		15	30		20		20
101-000.000-642.003	SALE OF CEMETERY LOTS	30,500	18,100	19,400	30,000	25,000	(16.67)	(5,000)
101-000.000-651.000	RIGHT OF WAY/EASEMENTS			500	4,000	500	(87.50)	(3,500)
101-000.000-651.001	STATE TELECOMMUNICATION SHARE	2,925	3,925		3,000		(100.00)	(3,000)
101-000.000-657.000	ORDINANCE FINES	1,058	1,271	20	1,000	50	(95.00)	(950)
101-000.000-665.001	INTEREST ON INVESTMENTS	53,120	233,631	237,139	100,000	200,000	100.00	100,000
101-000.000-665.002	INTEREST ON INVESTMENTS/TAXES	4,929	524	3,766	500	4,000	700.00	3,500
101-000.000-667.000	LIBRARY ROOM RENTAL	75	300	300	100	250	150.00	150
101-000.000-667.001	BUILDING DEPT RENT	10,676	10,676		11,000		(100.00)	(11,000)
101-000.000-667.002	WATER/SEWER DEPT RENT	7,563	7,563		7,563		(100.00)	(7,563)
101-000.000-667.003	RENTAL OF COMMUNITY ROOM	3,500	5,603	4,605	2,500	6,000	140.00	3,500
101-000.000-667.004	LIBRARY RENT	16,205	18,520	13,890	16,500	17,300	4.85	800
101-000.000-671.000	SHERIFF'S LEASE	27,407	24,984	16,208	32,000	33,000	3.13	1,000
101-000.000-671.001	AIR TOUCH LEASE PAYMENTS	3,327	3,593	3,536	3,300	3,400	3.03	100
101-000.000-676.000	REIMBURSEMENTS	1,398						
101-000.000-678.000	MISC REVENUE	3,812	1,458	3,333	500	2,000	300.00	1,500
101-000.000-687.001	WATER/SEWER AND BUILDING FUND REIMB			60,245	48,000	80,500	67.71	32,500
101-000.000-699.000	TRANSFER IN				72,905	563,708	673.21	490,803
Totals for dept 000.000 -		5,821,177	5,551,962	3,684,898	5,821,363	6,218,724	6.83	397,361
TOTAL ESTIMATED REVENUES		5,821,177	5,551,962	3,684,898	5,821,363	6,218,724	6.83	397,361

APPROPRIATIONS

GL NUMBER	DESCRIPTION	2022 ACTIVITY	2023 ACTIVITY	2024 ACTIVITY THRU 12/31/24	2024 APPROVED BUDGET	2025 RECOMMENDED BUDGET	2025 RECOMMENDED % CHANGE	2025 RECOMMENDED AMT CHANGE
Dept 101.000 - TOWNSHIP BOARD								
101-101.000-702.001	SALARIES & WAGES	10,435	11,022	6,690	15,000	15,000		
101-101.000-715.000	SOCIAL SECURITY/MEDICARE	798	843	512	1,136	1,136		
101-101.000-716.000	PENSION CONTRIBUTION	1,023	1,071	660	1,500	1,500		
101-101.000-727.000	SUPPLIES	263	74		100	100		
101-101.000-802.000	LEGAL SERVICES	8,612	7,728		5,000	5,000		
101-101.000-812.000	LUNCHES/DINNERS/MEETINGS	485	448	238	1,500	1,500		
101-101.000-817.000	MILEAGE REIMBURSEMENT				400	400		
101-101.000-831.000	SEMINARS/CONTINUING EDUCATION	99	718		1,500	1,500		
Totals for dept 101.000 - TOWNSHIP BOARD		21,715	21,904	8,100	26,136	26,136		

GL NUMBER	DESCRIPTION	2022 ACTIVITY	2023 ACTIVITY	2024 ACTIVITY THRU 12/31/24	2024 APPROVED BUDGET	2025 RECOMMENDED BUDGET	2025 RECOMMENDED % CHANGE	2025 RECOMMENDED AMT CHANGE
Dept 171.000 - SUPERVISOR								
101-171.000-702.001	SALARIES & WAGES	52,196	105,896	70,563	87,500	37,087	(57.61)	(50,413)
101-171.000-702.002	SALARY - DEPUTY/ASSISTANT	1,020						
101-171.000-702.004	CLERICAL SUPPORT	201						
101-171.000-702.011	PAYMENT IN LIEU OF HEALTH INS	7,529	9,761	9,676	8,555		(100.00)	(8,555)
101-171.000-715.000	SOCIAL SECURITY/MEDICARE	4,660	8,848	6,138	6,700	2,840	(57.61)	(3,860)
101-171.000-716.000	PENSION CONTRIBUTION	4,965	10,224	7,056	8,750	3,710	(57.60)	(5,040)
101-171.000-717.000	HEALTH & LIFE INSURANCE	2,846	2,936	4,180	9,360		(100.00)	(9,360)
101-171.000-727.000	SUPPLIES	204	169		450	500	11.11	50
101-171.000-802.000	LEGAL SERVICES		119		500	500		
101-171.000-812.000	LUNCHES/DINNERS/MEETINGS		405		300	300		
101-171.000-817.000	MILEAGE REIMBURSEMENT	840	704	124	900	900		
101-171.000-831.000	SEMINARS/CONTINUING EDUCATION	324	300	159	500	1,000	100.00	500
101-171.000-832.000	DUES AND MEMBERSHIPS	115	115		125	125		
101-171.000-853.000	TELECOMMUNICATIONS	748	523	307	600	300	(50.00)	(300)
101-171.000-963.001	MISCELLANEOUS	58			100	100		
101-171.000-965.000	POSTAGE	54	185	177	125	125		
101-171.000-979.000	NEW FURNITURE & EQUIPMENT	341	253	1,378	3,000	500	(83.33)	(2,500)
Totals for dept 171.000 - SUPERVISOR		76,101	140,438	99,758	127,465	47,987	(62.35)	(79,478)

GL NUMBER	DESCRIPTION	2022 ACTIVITY	2023 ACTIVITY	2024 ACTIVITY THRU 12/31/24	2024 APPROVED BUDGET	2025 RECOMMENDED BUDGET	2025 RECOMMENDED % CHANGE	2025 RECOMMENDED AMT CHANGE
Dept 172.000 - MANAGER								
101-172.000-702.001	SALARIES & WAGES	83,486	137,488	155,636	167,500	220,000	31.34	52,500
101-172.000-702.002	SALARY - DEPUTY/ASSISTANT	9,462	10,668	206				
101-172.000-702.011	PAYMENT IN LIEU OF HEALTH INSU				7,400	12,700	71.62	5,300
101-172.000-715.000	SOCIAL SECURITY/MEDICARE	7,052	11,333	11,922	12,800	16,830	31.48	4,030
101-172.000-716.000	PENSION CONTRIBUTION	9,051	13,627	15,011	16,750	22,000	31.34	5,250
101-172.000-717.000	HEALTH & LIFE INSURANCE	7,473	4,280	3,456	5,600	10,000	78.57	4,400
101-172.000-727.000	SUPPLIES	203	133	80	1,200	1,000	(16.67)	(200)
101-172.000-802.000	LEGAL SERVICES		647		1,000	1,000		
101-172.000-809.000	PROGRAMMING/SOFTWARE/NETWORK	162		40	4,500	4,500		
101-172.000-812.000	LUNCHES/DINNERS/MEETINGS		26	44	500	500		
101-172.000-817.000	MILEAGE REIMBURSEMENT	337	729	728	1,500	1,250	(16.67)	(250)
101-172.000-831.000	SEMINARS/CONTINUING EDUCATION	2,989	381	1,375	3,150	3,150		
101-172.000-832.000	DUES AND MEMBERSHIPS	1,369	1,365	25	775	775		
101-172.000-853.000	TELECOMMUNICATIONS	88	363	363	500	500		
101-172.000-900.000	PRINTING		49		100		(100.00)	(100)
101-172.000-963.001	MISCELLANEOUS		180	90	250	250		
101-172.000-965.000	POSTAGE				100	100		
101-172.000-979.000	NEW FURNITURE & EQUIPMENT	341	1,804	3,199	3,000	2,000	(33.33)	(1,000)
Totals for dept 172.000 - MANAGER		122,013	183,073	192,175	226,625	296,555	30.86	69,930

GL NUMBER	DESCRIPTION	2022 ACTIVITY	2023 ACTIVITY	2024 ACTIVITY THRU 12/31/24	2024 APPROVED BUDGET	2025 RECOMMENDED BUDGET	2025 RECOMMENDED % CHANGE	2025 RECOMMENDED AMT CHANGE
Dept 191.000 - ACCOUNTING								
101-191.000-702.001	SALARIES & WAGES					12,000		12,000
101-191.000-715.000	SOCIAL SECURITY/MEDICARE					918		918
101-191.000-716.000	PENSION CONTRIBUTION					1,200		1,200
101-191.000-831.000	SEMINARS/CONTINUING EDUCATION					500		500
101-191.000-832.000	DUES AND MEMBERSHIPS					500		500
Totals for dept 191.000 - ACCOUNTING						15,118		15,118

GL NUMBER	DESCRIPTION	2022 ACTIVITY	2023 ACTIVITY	2024 ACTIVITY THRU 12/31/24	2024 APPROVED BUDGET	2025 RECOMMENDED BUDGET	2025 RECOMMENDED % CHANGE	2025 RECOMMENDED AMT CHANGE
Dept 215.000 - CLERK								
101-215.000-702.001	SALARIES & WAGES	78,232	143,056	117,742	196,000	210,000	7.14	14,000
101-215.000-702.002	SALARY - DEPUTY/ASSISTANT	1,117	17,852	32,646				
101-215.000-702.004	CLERICAL SUPPORT	9,101	6,852	6,755				
101-215.000-702.011	PAYMENT IN LIEU OF HEALTH INSU					5,200		5,200
101-215.000-715.000	SOCIAL SECURITY/MEDICARE	6,531	12,542	11,775	15,000	16,065	7.10	1,065
101-215.000-716.000	PENSION CONTRIBUTION	8,432	14,445	11,898	19,600	21,000	7.14	1,400
101-215.000-717.000	HEALTH & LIFE INSURANCE	27,685	29,601	22,284	32,000	30,000	(6.25)	(2,000)
101-215.000-727.000	SUPPLIES	920	1,170	841	2,900	3,500	20.69	600
101-215.000-801.001	FILING FEES/LEGAL	742			1,000	5,000	400.00	4,000
101-215.000-808.000	CONTRACTED SERVICES	878	299	100	3,000	3,000		
101-215.000-809.000	PROGRAMMING/SOFTWARE/NETWORK	3,951	4,263	4,481	6,000	8,000	33.33	2,000
101-215.000-812.000	LUNCHES/DINNERS/MEETINGS	141	302	60	400	1,000	150.00	600
101-215.000-817.000	MILEAGE REIMBURSEMENT	1,052	1,979	1,223	2,200	2,200		
101-215.000-831.000	SEMINARS/CONTINUING EDUCATION	6,585	7,205	6,563	12,650	15,000	18.58	2,350
101-215.000-832.000	DUES AND MEMBERSHIPS	865	1,071	400	855	1,500	75.44	645
101-215.000-853.000	TELECOMMUNICATIONS	571	706	389	1,200	1,200		
101-215.000-900.000	PRINTING	503	(46)	49	500	500		
101-215.000-901.000	PUBLISHING	487	163	553	1,000	1,500	50.00	500
101-215.000-963.001	MISCELLANEOUS	181	(4)		300	300		
101-215.000-965.000	POSTAGE	1,163	2,422	1,704	5,000	5,000		
101-215.000-979.000	NEW FURNITURE & EQUIPMENT	650	4,378	3,663	7,000	6,000	(14.29)	(1,000)
Totals for dept 215.000 - CLERK		149,787	248,256	223,126	306,605	335,965	9.58	29,360

GL NUMBER	DESCRIPTION	2022 ACTIVITY	2023 ACTIVITY	2024 ACTIVITY THRU 12/31/24	2024 APPROVED BUDGET	2025 RECOMMENDED BUDGET	2025 RECOMMENDED % CHANGE	2025 RECOMMENDED AMT CHANGE
Dept 247.000 - BOARD OF REVIEW								
101-247.000-702.001	SALARIES & WAGES	1,021	905	1,500	3,000	3,000		
101-247.000-715.000	SOCIAL SECURITY/MEDICARE	78	69	115	227	230	1.32	3
101-247.000-812.000	LUNCHES/DINNERS/MEETINGS	187	298	295	300	300		
101-247.000-831.000	SEMINARS/CONTINUING EDUCATION			150	350	350		
101-247.000-901.000	PUBLISHING		150		240	240		
Totals for dept 247.000 - BOARD OF REVIEW		1,286	1,422	2,060	4,117	4,120	0.07	3

GL NUMBER	DESCRIPTION	2022 ACTIVITY	2023 ACTIVITY	2024 ACTIVITY THRU 12/31/24	2024 APPROVED BUDGET	2025 RECOMMENDED BUDGET	2025 RECOMMENDED % CHANGE	2025 RECOMMENDED AMT CHANGE
Dept 253.000 - TREASURER								
101-253.000-702.001	SALARIES & WAGES	115,383	122,444	88,625	122,500	115,000	(6.12)	(7,500)
101-253.000-702.002	SALARY - DEPUTY/ASSISTANT	1,014						
101-253.000-702.011	PAYMENT IN LIEU OF HEALTH INS	50	50	6,050	2,600	7,800	200.00	5,200
101-253.000-715.000	SOCIAL SECURITY/MEDICARE	8,697	9,132	7,072	9,375	8,800	(6.13)	(575)
101-253.000-716.000	PENSION CONTRIBUTION	11,258	11,901	8,710	12,250	11,500	(6.12)	(750)
101-253.000-717.000	HEALTH & LIFE INSURANCE	21,425	20,781	7,447	28,500	10,000	(64.91)	(18,500)
101-253.000-727.000	SUPPLIES	310	373	58	500	500		
101-253.000-801.001	FILING FEES/LEGAL				100		(100.00)	(100)
101-253.000-802.000	LEGAL SERVICES		108		250	250		
101-253.000-808.000	CONTRACTED SERVICES		399					
101-253.000-809.000	PROGRAMMING/SOFTWARE/NETWORK	3,085	3,329	3,698	6,100	6,300	3.28	200
101-253.000-812.000	LUNCHES/DINNERS/MEETINGS	195	275	283	400	400		
101-253.000-817.000	MILEAGE REIMBURSEMENT	1,163	1,464	1,266	1,400	1,600	14.29	200
101-253.000-831.000	SEMINARS/CONTINUING EDUCATION	2,160	2,725	3,007	2,500	3,500	40.00	1,000
101-253.000-832.000	DUES AND MEMBERSHIPS	249	447	597	525	600	14.29	75
101-253.000-853.000	TELECOMMUNICATIONS	203	213	337	600	650	8.33	50
101-253.000-900.000	PRINTING	3,701	3,454	2,093	4,500	4,500		
101-253.000-903.000	PROPERTY TAX NOTIFICATIONS	691	1,036	468	1,300	1,300		
101-253.000-963.001	MISCELLANEOUS		173		200	200		
101-253.000-965.000	POSTAGE	7,775	9,934	5,901	8,700	9,000	3.45	300
101-253.000-979.000	NEW FURNITURE & EQUIPMENT	1,043	237	2,278	4,500	2,500	(44.44)	(2,000)
Totals for dept 253.000 - TREASURER		178,402	188,475	137,890	206,800	184,400	(10.83)	(22,400)

GL NUMBER	DESCRIPTION	2022 ACTIVITY	2023 ACTIVITY	2024 ACTIVITY THRU 12/31/24	2024 APPROVED BUDGET	2025 RECOMMENDED BUDGET	2025 RECOMMENDED % CHANGE	2025 RECOMMENDED AMT CHANGE
Dept 257.000 - ASSESSOR								
101-257.000-702.001	SALARIES & WAGES	87,076	87,331	65,915	182,500	200,000	9.59	17,500
101-257.000-702.002	SALARY - DEPUTY/ASSISTANT	59,511	54,146	43,421				
101-257.000-702.010	SALARY - CLERICAL	32,882	36,871	29,505				
101-257.000-715.000	SOCIAL SECURITY/MEDICARE	13,215	13,166	10,112	14,000	15,300	9.29	1,300
101-257.000-716.000	PENSION CONTRIBUTION	17,925	17,537	13,877	18,250	20,000	9.59	1,750
101-257.000-717.000	HEALTH & LIFE INSURANCE	52,140	49,319	41,433	60,000	60,000		
101-257.000-727.000	SUPPLIES	550	365	111	500	500		
101-257.000-801.001	FILING FEES/LEGAL				100	100		
101-257.000-802.000	LEGAL SERVICES	6,970	5,571	11,378	20,000	20,000		
101-257.000-808.000	CONTRACTED SERVICES				2,000	500	(75.00)	(1,500)
101-257.000-809.000	PROGRAMMING/SOFTWARE/NETWORK	7,247	7,397	7,575	9,000	9,000		
101-257.000-812.000	LUNCHES/DINNERS/MEETINGS	321	247	365	500	500		
101-257.000-817.000	MILEAGE REIMBURSEMENT	1,670	1,241	389	1,500	1,500		
101-257.000-831.000	SEMINARS/CONTINUING EDUCATION	4,597	4,864	5,847	7,000	7,500	7.14	500
101-257.000-832.000	DUES AND MEMBERSHIPS	1,282	540	847	860	1,000	16.28	140
101-257.000-853.000	TELECOMMUNICATIONS	560	522	330	660	700	6.06	40
101-257.000-901.000	PUBLISHING	267	637	406	300	500	66.67	200
101-257.000-903.000	PROPERTY TAX NOTIFICATIONS	1,354	1,271	1,520	1,600	2,000	25.00	400
101-257.000-963.001	MISCELLANEOUS	263	374	120	300	300		
101-257.000-965.000	POSTAGE	3,996	9,261	902	5,000	6,500	30.00	1,500
101-257.000-979.000	NEW FURNITURE & EQUIPMENT	6,813	153		2,700	2,000	(25.93)	(700)
Totals for dept 257.000 - ASSESSOR		298,639	290,813	234,053	326,770	347,900	6.47	21,130

GL NUMBER	DESCRIPTION	2022 ACTIVITY	2023 ACTIVITY	2024 ACTIVITY THRU 12/31/24	2024 APPROVED BUDGET	2025 RECOMMENDED BUDGET	2025 RECOMMENDED % CHANGE	2025 RECOMMENDED AMT CHANGE
Dept 261.000 - GENERAL ADMINISTRATION								
101-261.000-717.000	HEALTH & LIFE INSURANCE	15,697	20,287	22,674	19,000	27,500	44.74	8,500
101-261.000-719.000	WORKERS' COMPENSATION INSURANCE	17,425	27,883	21,739	18,000	30,000	66.67	12,000
101-261.000-727.000	SUPPLIES	7,517	6,488	6,140	8,500	9,000	5.88	500
101-261.000-801.000	ACCOUNTING SERVICES/AUDIT	5,796	13,213	19,325	15,000	19,000	26.67	4,000
101-261.000-801.001	FILING FEES/LEGAL	20		20	200	200		
101-261.000-802.000	LEGAL SERVICES	6,581	4,077	913	25,000	15,000	(40.00)	(10,000)
101-261.000-803.000	ENGINEERING		1,721	1,233	8,000	8,000		
101-261.000-805.000	EQUIPMENT RENTAL/SERVICE				500	500		
101-261.000-808.000	CONTRACTED SERVICES	10,583	20,854	20,077	20,000	20,000		
101-261.000-809.000	PROGRAMMING/SOFTWARE/NETWORK	59,057	50,558	51,415	210,000	225,000	7.14	15,000
101-261.000-812.000	LUNCHES/DINNERS/MEETINGS	598						
101-261.000-815.000	MOSQUITO/LEAF COLLECTION	7,345						
101-261.000-831.000	SEMINARS/CONTINUING EDUCATION	350			1,000	1,000		
101-261.000-832.000	DUES AND MEMBERSHIPS	33,539	72,690	139,333	65,000	74,000	13.85	9,000
101-261.000-853.000	TELECOMMUNICATIONS	2,070	1,150	2,433	3,000	3,600	20.00	600
101-261.000-901.000	PUBLISHING	2,685	2,842	769	6,000	6,000		
101-261.000-902.000	TOWNSHIP NEWSLETTER	2,339	2,665	1,252	3,000	3,200	6.67	200
101-261.000-958.000	INSURANCE & BONDS	21,949		(289)	4,000	4,000		
101-261.000-961.001	MAPPING & AERIAL PHOTO	3,185	3,041	3,543	4,000	4,000		
101-261.000-963.001	MISCELLANEOUS	441	(112)	2,107	1,000	1,000		
101-261.000-964.000	TAX/PERMIT FEES REFUND	1,065	2,305	3,065	5,000	5,000		
101-261.000-965.000	POSTAGE	12,504	(5,483)	(4,375)	8,500	8,500		
101-261.000-969.002	ADMINISTRATION FEES	60			200	200		
101-261.000-975.000	PEG FUND COMMITMENT	12,000	17,500	31,514	52,500	53,000	0.95	500
Totals for dept 261.000 - GENERAL ADMINISTRATION		222,806	241,679	322,888	477,400	517,700	8.44	40,300

GL NUMBER	DESCRIPTION	2022 ACTIVITY	2023 ACTIVITY	2024 ACTIVITY THRU 12/31/24	2024 APPROVED BUDGET	2025 RECOMMENDED BUDGET	2025 RECOMMENDED % CHANGE	2025 RECOMMENDED AMT CHANGE
Dept 262.000 - ELECTIONS								
101-262.000-702.001	SALARIES & WAGES	29,154	9,817	20,574		15,000		15,000
101-262.000-702.002	SALARY - DEPUTY/ASSISTANT	2,103	108	1,627				
101-262.000-715.000	SOCIAL SECURITY/MEDICARE	2,346	741	1,701		1,150		1,150
101-262.000-716.000	PENSION CONTRIBUTION	1,986	12	117		1,500		1,500
101-262.000-717.000	HEALTH & LIFE INSURANCE	300						
101-262.000-727.000	SUPPLIES	7,478	3,724	657	4,800	5,000	4.17	200
101-262.000-802.000	LEGAL SERVICES	909	278	1,018	1,000	1,000		
101-262.000-808.000	CONTRACTED SERVICES	25,843	25,552	62,288	100,000	55,000	(45.00)	(45,000)
101-262.000-809.000	PROGRAMMING/SOFTWARE/NETWORK			6,019	41,600	42,000	0.96	400
101-262.000-812.000	LUNCHES/DINNERS/MEETINGS		1,800	8,550	9,000	5,000	(44.44)	(4,000)
101-262.000-817.000	MILEAGE REIMBURSEMENT	327	643	870	2,000	2,000		
101-262.000-900.000	PRINTING	12,770	15,707	10,418	100,000	10,000	(90.00)	(90,000)
101-262.000-901.000	PUBLISHING	122	142	270		3,000		3,000
101-262.000-963.001	MISCELLANEOUS	2,390	1,114	559	2,500	2,500		
101-262.000-965.000	POSTAGE	12,623	19,536	11,990	45,000	30,000	(33.33)	(15,000)
101-262.000-979.000	NEW FURNITURE & EQUIPMENT	5,496	5,768	3,107	10,000	5,000	(50.00)	(5,000)
Totals for dept 262.000 - ELECTIONS		103,847	84,942	129,765	315,900	178,150	(43.61)	(137,750)

GL NUMBER	DESCRIPTION	2022 ACTIVITY	2023 ACTIVITY	2024 ACTIVITY THRU 12/31/24	2024 APPROVED BUDGET	2025 RECOMMENDED BUDGET	2025 RECOMMENDED % CHANGE	2025 RECOMMENDED AMT CHANGE
Dept 265.000 - TOWNSHIP HALL AND GROUNDS								
101-265.000-702.001	SALARIES & WAGES	9,920	11,563	11,781	15,000	16,000	6.67	1,000
101-265.000-715.000	SOCIAL SECURITY/MEDICARE	759	885	962	1,150	1,216	5.74	66
101-265.000-716.000	PENSION CONTRIBUTION			40		100		100
101-265.000-727.000	SUPPLIES	1,429	377		100	100		
101-265.000-775.000	BUILDING REPAIR & MAINTENANCE SUPPLIES	490	63	54	500	2,500	400.00	2,000
101-265.000-805.000	EQUIPMENT RENTAL/SERVICE	1,049	491	833	1,700	1,700		
101-265.000-808.000	CONTRACTED SERVICES	6,928	17,358	7,151	15,510	15,000	(3.29)	(510)
101-265.000-815.000	MOSQUITO/LEAF COLLECTION	7,363	13,089		23,000	23,000		
101-265.000-819.000	SNOW PLOWING/REMOVAL	13,168	22,850	13,367	18,000	20,000	11.11	2,000
101-265.000-821.000	CLEANING BUILDING	17,651	20,172	15,740	20,000	22,000	10.00	2,000
101-265.000-822.000	TRASH REMOVAL	708	1,409	1,801	1,600	2,900	81.25	1,300
101-265.000-853.000	TELECOMMUNICATIONS	12,662	12,652	11,732	18,500	20,000	8.11	1,500
101-265.000-920.000	ELECTRIC	28,978	34,786	46,647	35,000	38,000	8.57	3,000
101-265.000-923.000	NATURAL GAS	10,485	9,941	9,458	16,000	16,000		
101-265.000-924.000	WATER AND SEWER	424	1,514	1,053	1,500	1,600	6.67	100
101-265.000-932.000	EQUIPMENT MAINTENANCE	7,277	5,022	29,030	16,000	16,000		
101-265.000-933.000	BUILDING MAINTENANCE	3,894	10,358	14,821	10,000	13,000	30.00	3,000
101-265.000-935.000	GROUNDS MAINTENANCE	37,488	23,466	30,485	35,000	36,000	2.86	1,000
101-265.000-940.000	FLEET VEHICLE RENT				500	500		
101-265.000-958.000	INSURANCE & BONDS	3,786	14,191	25,494	30,000	35,000	16.67	5,000
101-265.000-963.001	MISCELLANEOUS	1,301	2,543	1,229	5,000	2,500	(50.00)	(2,500)
101-265.000-972.000	CAPITAL OUTLAY	14,767	47,554	5,284				
101-265.000-973.000	GROUNDS IMPROVEMENTS				5,000	5,000		
101-265.000-979.000	NEW FURNITURE & EQUIPMENT	663	1,384	561	2,500	2,500		
Totals for dept 265.000 - TOWNSHIP HALL AND GROUNDS		181,190	251,668	227,523	271,560	290,616	7.02	19,056

GL NUMBER	DESCRIPTION	2022 ACTIVITY	2023 ACTIVITY	2024 ACTIVITY THRU 12/31/24	2024 APPROVED BUDGET	2025 RECOMMENDED BUDGET	2025 RECOMMENDED % CHANGE	2025 RECOMMENDED AMT CHANGE
Dept 371.000 - BUILDING/MECHANICAL INSPECTION								
101-371.000-702.001	SALARIES & WAGES			10,305				
101-371.000-715.000	SOCIAL SECURITY/MEDICARE			767				
101-371.000-716.000	PENSION CONTRIBUTION			1,031				
101-371.000-717.000	HEALTH & LIFE INSURANCE		(80)	297				
Totals for dept 371.000 - BUILDING/MECHANICAL INSPECTION			(80)	12,400				

GL NUMBER	DESCRIPTION	2022 ACTIVITY	2023 ACTIVITY	2024 ACTIVITY THRU 12/31/24	2024 APPROVED BUDGET	2025 RECOMMENDED BUDGET	2025 RECOMMENDED % CHANGE	2025 RECOMMENDED AMT CHANGE
Dept 443.000 - WATER & SEWER								
101-443.000-717.000	HEALTH & LIFE INSURANCE		(40)	7,147				
101-443.000-853.000	TELECOMMUNICATIONS			151				
101-443.000-926.000	HYDRANT RENTAL	13,580	13,980					
Totals for dept 443.000 - WATER & SEWER		13,580	13,940	7,298				

GL NUMBER	DESCRIPTION	2022 ACTIVITY	2023 ACTIVITY	2024 ACTIVITY THRU 12/31/24	2024 APPROVED BUDGET	2025 RECOMMENDED BUDGET	2025 RECOMMENDED % CHANGE	2025 RECOMMENDED AMT CHANGE
Dept 445.000 - DRAINS								
101-445.000-808.000	CONTRACTED SERVICES	43,364	24,945	51,085	40,000	40,000		
Totals for dept 445.000 - DRAINS		43,364	24,945	51,085	40,000	40,000		

GL NUMBER	DESCRIPTION	2022 ACTIVITY	2023 ACTIVITY	2024 ACTIVITY THRU 12/31/24	2024 APPROVED BUDGET	2025 RECOMMENDED BUDGET	2025 RECOMMENDED % CHANGE	2025 RECOMMENDED AMT CHANGE
Dept 446.000 - HIGHWAYS, STREETS & TRAILS								
101-446.000-808.000	CONTRACTED SERVICES	15,286	16,347	9,429	17,000	25,000	47.06	8,000
101-446.000-920.001	DIVISION AVE	12	588		20,000		(100.00)	(20,000)
101-446.000-960.000	ROAD CONSTRUCTION	185,396	300,031	226,533	250,000	350,007	40.00	100,007
101-446.000-960.002	TRAIL CONSTRUCTION & MAINTENANCE	2,070	739	5,197	12,000	15,000	25.00	3,000
101-446.000-972.000	CAPITAL OUTLAY			8,200		20,000		20,000
101-446.000-973.001	DIVISION AVE MAINTENANCE	3,389	6,210	2,702	10,000	10,000		
Totals for dept 446.000 - HIGHWAYS, STREETS & TRAILS		206,153	323,915	252,061	309,000	420,007	35.92	111,007

GL NUMBER	DESCRIPTION	2022 ACTIVITY	2023 ACTIVITY	2024 ACTIVITY THRU 12/31/24	2024 APPROVED BUDGET	2025 RECOMMENDED BUDGET	2025 RECOMMENDED % CHANGE	2025 RECOMMENDED AMT CHANGE
Dept 448.000 - STREET LIGHTING								
101-448.000-901.000	PUBLISHING				500	500		
101-448.000-920.000	ELECTRIC	151,595	176,274	153,763	160,000	200,000	25.00	40,000
101-448.000-920.001	DIVISION AVE	5,568	4,878	3,491	5,000	6,000	20.00	1,000
101-448.000-920.002	INTERSECTION LIGHTS/INSTALL/OPER		131		200	200		
Totals for dept 448.000 - STREET LIGHTING		157,163	181,283	157,254	165,700	206,700	24.74	41,000

GL NUMBER	DESCRIPTION	2022 ACTIVITY	2023 ACTIVITY	2024 ACTIVITY THRU 12/31/24	2024 APPROVED BUDGET	2025 RECOMMENDED BUDGET	2025 RECOMMENDED % CHANGE	2025 RECOMMENDED AMT CHANGE
Dept 567.000 - CEMETERY								
101-567.000-702.001	SALARIES & WAGES	51,814	28,369	23,355	30,000	31,000	3.33	1,000
101-567.000-702.002	SALARY - DEPUTY/ASSISTANT	25,738	21,200	16,287				
101-567.000-715.000	SOCIAL SECURITY/MEDICARE	5,889	3,792	3,033	2,295	2,375	3.49	80
101-567.000-716.000	PENSION CONTRIBUTION	2,390			3,000	3,100	3.33	100
101-567.000-717.000	HEALTH & LIFE INSURANCE	300						
101-567.000-727.000	SUPPLIES	100	287	144	250	250		
101-567.000-740.000	OPERATING SUPPLIES	2,901	3,308	5,406	3,000	3,000		
101-567.000-741.000	FUEL			40		2,000		2,000
101-567.000-775.000	BUILDING REPAIR & MAINTENANCE SUPPLIES	43		865	6,000	5,000	(16.67)	(1,000)
101-567.000-802.000	LEGAL SERVICES	44		505	200	500	150.00	300
101-567.000-803.000	ENGINEERING		246	10,318	3,500	5,000	42.86	1,500
101-567.000-808.000	CONTRACTED SERVICES	1,139	300	1,376	4,000	2,000	(50.00)	(2,000)
101-567.000-809.000	PROGRAMMING/SOFTWARE/NETWORK					1,400		1,400
101-567.000-817.000	MILEAGE REIMBURSEMENT		12	101		100		100
101-567.000-819.000	SNOW PLOWING/REMOVAL	1,836	4,286	2,571	4,000	5,000	25.00	1,000
101-567.000-822.000	TRASH REMOVAL	725	732	644	600	650	8.33	50
101-567.000-920.000	ELECTRIC	1,154	1,122	947	1,600	1,600		
101-567.000-932.000	EQUIPMENT MAINTENANCE	2,282	1,729	250	2,500	3,000	20.00	500
101-567.000-963.001	MISCELLANEOUS	325			500	500		
101-567.000-972.000	CAPITAL OUTLAY		182,927	28,169		40,000		40,000
101-567.000-973.000	GROUNDS IMPROVEMENTS	8,740	8,432	4,009	250,000	50,000	(80.00)	(200,000)
101-567.000-979.000	NEW FURNITURE & EQUIPMENT	612	69,140	6,491	50,000	50,000		
Totals for dept 567.000 - CEMETERY		106,032	325,882	104,511	361,445	206,475	(42.88)	(154,970)

GL NUMBER	DESCRIPTION	2022 ACTIVITY	2023 ACTIVITY	2024 ACTIVITY THRU 12/31/24	2024 APPROVED BUDGET	2025 RECOMMENDED BUDGET	2025 RECOMMENDED % CHANGE	2025 RECOMMENDED AMT CHANGE
Dept 596.000 - PUBLIC TRANSPORTATION								
101-596.000-860.000	INTERURBAN TRANSIT AUTHORITY	44,354	43,029	34,775	55,000	58,000	5.45	3,000
Totals for dept 596.000 - PUBLIC TRANSPORTATION		44,354	43,029	34,775	55,000	58,000	5.45	3,000

GL NUMBER	DESCRIPTION	2022 ACTIVITY	2023 ACTIVITY	2024 ACTIVITY THRU 12/31/24	2024 APPROVED BUDGET	2025 RECOMMENDED BUDGET	2025 RECOMMENDED % CHANGE	2025 RECOMMENDED AMT CHANGE
Dept 701.000 - PLANNING AND ZONING								
101-701.000-702.001	SALARIES & WAGES	152,571	127,395	114,220	152,000	165,000	8.55	13,000
101-701.000-702.002	SALARY - DEPUTY/ASSISTANT	86						
101-701.000-702.006	SALARY - BOARDS/COMMISSIONS	7,360	7,550	6,030	9,500	9,500		
101-701.000-702.011	PAYMENT IN LIEU OF HEALTH INS			4,000		5,200		5,200
101-701.000-715.000	SOCIAL SECURITY/MEDICARE	12,187	10,323	9,505	11,600	12,625	8.84	1,025
101-701.000-716.000	PENSION CONTRIBUTION	15,227	12,949	10,875	15,200	16,500	8.55	1,300
101-701.000-717.000	HEALTH & LIFE INSURANCE	29,507	32,632	21,723	51,000	30,000	(41.18)	(21,000)
101-701.000-727.000	SUPPLIES	527	182	391	600	700	16.67	100
101-701.000-727.001	REFERENCE MATERIALS			93	200	200		
101-701.000-727.002	MUNICODE UPDATES	1,238	784	935	8,000	8,000		
101-701.000-802.000	LEGAL SERVICES	21,214	17,148	5,218	20,000	20,000		
101-701.000-808.000	CONTRACTED SERVICES	9,790	28,281	28,836	45,000	45,000		
101-701.000-808.001	ENGINEERING CONTRACTED SERVICES	7,250	22,920	(3,018)	25,000	25,000		
101-701.000-809.000	PROGRAMMING/SOFTWARE/NETWORK	2,610	894	940	3,000	3,000		
101-701.000-812.000	LUNCHES/DINNERS/MEETINGS	103	328	239	200	200		
101-701.000-817.000	MILEAGE REIMBURSEMENT	635	371	108	750	750		
101-701.000-831.000	SEMINARS/CONTINUING EDUCATION	722	1,190	880	3,000	2,500	(16.67)	(500)
101-701.000-832.000	DUES AND MEMBERSHIPS	229	240	95	500	500		
101-701.000-853.000	TELECOMMUNICATIONS	260	899	401	900	600	(33.33)	(300)
101-701.000-900.000	PRINTING	179	195	405	500	750	50.00	250
101-701.000-901.000	PUBLISHING	3,963	3,955	5,690	4,000	5,000	25.00	1,000
101-701.000-963.001	MISCELLANEOUS	170	217	54	500	500		
101-701.000-965.000	POSTAGE	1,303	3,797	3,067	2,000	4,000	100.00	2,000
101-701.000-979.000	NEW FURNITURE & EQUIPMENT	2,360	2,534	1,910	3,000	1,000	(66.67)	(2,000)
Totals for dept 701.000 - PLANNING AND ZONING		269,491	274,784	212,597	356,450	356,525	0.02	75

GL NUMBER	DESCRIPTION	2022 ACTIVITY	2023 ACTIVITY	2024 ACTIVITY THRU 12/31/24	2024 APPROVED BUDGET	2025 RECOMMENDED BUDGET	2025 RECOMMENDED % CHANGE	2025 RECOMMENDED AMT CHANGE
Dept 751.000 - PARKS AND RECREATION								
101-751.000-702.006	SALARY - BOARDS/COMMISSIONS	1,430	1,360	1,180	2,500	2,500		
101-751.000-715.000	SOCIAL SECURITY/MEDICARE	109	104	90	190	190		
101-751.000-716.000	PENSION CONTRIBUTION	26	25	12	50	50		
101-751.000-727.000	SUPPLIES	212	126	87	100	100		
101-751.000-808.000	CONTRACTED SERVICES	16,575	28,625	9,163	25,000	25,000		
101-751.000-812.000	LUNCHES/DINNERS/MEETINGS	335	423	333	600	600		
101-751.000-880.000	COMMUNITY PROMOTIONS	2,580	1,707	3,505	5,000	5,000		
101-751.000-900.000	PRINTING				600	600		
101-751.000-901.000	PUBLISHING				200	200		
101-751.000-963.001	MISCELLANEOUS		110	819	250	250		
101-751.000-965.000	POSTAGE				100	100		
101-751.000-973.000	GROUNDS IMPROVEMENTS	550	780	512	5,000	5,000		
Totals for dept 751.000 - PARKS AND RECREATION		21,817	33,260	15,701	39,590	39,590		

GL NUMBER	DESCRIPTION	2022 ACTIVITY	2023 ACTIVITY	2024 ACTIVITY THRU 12/31/24	2024 APPROVED BUDGET	2025 RECOMMENDED BUDGET	2025 RECOMMENDED % CHANGE	2025 RECOMMENDED AMT CHANGE
Dept 790.000 - LIBRARY								
101-790.000-727.000	SUPPLIES		414					
101-790.000-775.000	BUILDING REPAIR & MAINTENANCE SUPPLIES	21	115	30	500	500		
101-790.000-805.000	EQUIPMENT RENTAL/SERVICE				200	200		
101-790.000-808.000	CONTRACTED SERVICES	360	1,224	1,759	2,000	2,000		
101-790.000-819.000	SNOW PLOWING/REMOVAL	6,429	9,509	4,123	7,500	8,000	6.67	500
101-790.000-821.000	CLEANING BUILDING	14,968	13,769	15,404	16,000	21,400	33.75	5,400
101-790.000-822.000	TRASH REMOVAL	879	936	816	1,000	1,000		
101-790.000-920.000	ELECTRIC	9,525	8,834	8,676	11,000	11,500	4.55	500
101-790.000-923.000	NATURAL GAS	3,744	3,590	2,256	4,500	5,000	11.11	500
101-790.000-924.000	WATER AND SEWER	318	768	453	500	800	60.00	300
101-790.000-932.000	EQUIPMENT MAINTENANCE	1,220	1,966	1,992	5,000	5,000		
101-790.000-933.000	BUILDING MAINTENANCE	3,391	14,482	6,025	7,000	7,000		
101-790.000-935.000	GROUNDS MAINTENANCE	3,996	6,672	5,028	8,500	8,500		
101-790.000-958.000	INSURANCE & BONDS	1,062	3,352	4,419	4,000	5,000	25.00	1,000
101-790.000-963.001	MISCELLANEOUS				100	100		
101-790.000-973.000	GROUNDS IMPROVEMENTS		3,200		8,000	8,000		
101-790.000-979.000	NEW FURNITURE & EQUIPMENT		280	150	4,000	5,000	25.00	1,000
Totals for dept 790.000 - LIBRARY		45,913	69,111	51,131	79,800	89,000	11.53	9,200

GL NUMBER	DESCRIPTION	2022 ACTIVITY	2023 ACTIVITY	2024 ACTIVITY THRU 12/31/24	2024 APPROVED BUDGET	2025 RECOMMENDED BUDGET	2025 RECOMMENDED % CHANGE	2025 RECOMMENDED AMT CHANGE
Dept 900.000 - CAPITAL OUTLAY								
101-900.000-972.000	CAPITAL OUTLAY		65,052					
Totals for dept 900.000 - CAPITAL OUTLAY			65,052					
Dept 990.000 - TRANSFER OUT								
101-990.000-995.000	TRANSFER OUT	1,866,638	1,769,386	1,000,000	2,125,000	2,557,780	20.37	432,780
Totals for dept 990.000 - TRANSFER OUT		1,866,638	1,769,386	1,000,000	2,125,000	2,557,780	20.37	432,780
TOTAL APPROPRIATIONS		4,130,291	4,777,177	3,476,151	5,821,363	6,218,724	6.83	397,361
NET OF REVENUES/APPROPRIATIONS - FUND 101		1,690,886	774,785	208,747				
BEGINNING FUND BALANCE		3,323,186	5,014,069	5,788,858	5,788,854	5,788,854		
ENDING FUND BALANCE		5,014,072	5,788,854	5,997,605	5,788,854	5,788,854		

09/18/2024 BUDGET REPORT FOR GAINES CHARTER TOWNSHIP

Calculations as of 12/31/2024

GL NUMBER	DESCRIPTION	2022 ACTIVITY	2023 ACTIVITY	2024 ACTIVITY THRU 12/31/24	2024 APPROVED BUDGET	2025 RECOMMENDED BUDGET	2025 RECOMMENDED % CHANGE	2025 RECOMMENDED AMT CHANGE
ESTIMATED REVENUES								
Dept 000.000								
205-000.000-452.000	PUBLIC SAFETY SAD REVENUE	599,967	821,826	1,119,565	1,225,000	1,637,200	33.65	412,200
205-000.000-543.000	STATE GRANTS - PUBLIC SAFETY			10,000				
205-000.000-613.000	BYRON TWP MANAGEMENT FEE	15,513	33,440	11,452	32,000		(100.00)	(32,000)
205-000.000-613.001	BYRON TWP REIMBURSEMENT	7,785	(9,929)	(4,211)	550,000	564,000	2.55	14,000
205-000.000-642.000	SALE OF EQUIPMENT	5,686	45,000	1,805				
205-000.000-674.000	CONTRIBUTIONS AND DONATIONS		630					
205-000.000-675.001	ARPA PUBLIC SAFETY REVENUE		440,000			200,000		200,000
205-000.000-687.002	FIRE DEPT REVENUES/REIMBURSEMENT	19,550	17,437	5,190				
205-000.000-699.000	TRANSFER IN	1,866,638	1,723,587	1,000,000	2,465,000	2,557,780	3.76	92,780
Totals for dept 000.000 -		2,515,139	3,071,991	2,143,801	4,272,000	4,958,980	16.08	686,980
TOTAL ESTIMATED REVENUES		2,515,139	3,071,991	2,143,801	4,272,000	4,958,980	16.08	686,980

APPROPRIATIONS

GL NUMBER	DESCRIPTION	2022 ACTIVITY	2023 ACTIVITY	2024 ACTIVITY THRU 12/31/24	2024 APPROVED BUDGET	2025 RECOMMENDED BUDGET	2025 RECOMMENDED % CHANGE	2025 RECOMMENDED AMT CHANGE
Dept 301.000 - LAW ENFORCEMENT								
205-301.000-727.000	SUPPLIES			188		500		500
205-301.000-820.000	KENT COUNTY SHERIFF PATROL	943,183	973,790	823,591	1,360,000	1,428,000	5.00	68,000
Totals for dept 301.000 - LAW ENFORCEMENT		943,183	973,790	823,779	1,360,000	1,428,500	5.04	68,500

GL NUMBER	DESCRIPTION	2022 ACTIVITY	2023 ACTIVITY	2024 ACTIVITY THRU 12/31/24	2024 APPROVED BUDGET	2025 RECOMMENDED BUDGET	2025 RECOMMENDED % CHANGE	2025 RECOMMENDED AMT CHANGE
Dept 336.001 - CUTLERVILLE FIRE DEPARTMENT								
205-336.001-702.001	SALARIES & WAGES	24,350	18,567	23,196	47,250		(100.00)	(47,250)
205-336.001-702.002	SALARY - DEPUTY/ASSISTANT	326,094	285,828	283,560	524,800		(100.00)	(524,800)
205-336.001-702.003	FILL IN FOR FULL TIME	20,236	7,148	24,636	20,000		(100.00)	(20,000)
205-336.001-702.005	SALARIES - POC FIRE FIGHTERS	35,393	20,435	17,739	42,000		(100.00)	(42,000)
205-336.001-702.008	OFFICER STIPENDS	2,818	2,390	2,601	4,080		(100.00)	(4,080)
205-336.001-702.010	SALARY -PART TIME STAFFING	67,767	29,909	20,884	78,000		(100.00)	(78,000)
205-336.001-702.011	PAYMENT IN LIEU OF HEALTH INSU	6,996	4,690	316	8,000		(100.00)	(8,000)
205-336.001-702.013	OVERTIME		40,268	35,671	49,000		(100.00)	(49,000)
205-336.001-702.014	OVERTIME - FLSA		19,855	23,427	59,137		(100.00)	(59,137)
205-336.001-702.778	TRAINING PAY	7,659	3,415	3,165	20,000		(100.00)	(20,000)
205-336.001-715.000	SOCIAL SECURITY/MEDICARE	35,549	32,677	32,523	64,000		(100.00)	(64,000)
205-336.001-716.000	PENSION CONTRIBUTION	29,630	31,753	29,472	70,000		(100.00)	(70,000)
205-336.001-717.000	HEALTH & LIFE INSURANCE	52,980	52,370	88,000	142,175		(100.00)	(142,175)
205-336.001-719.000	WORKER'S COMPENSATION INSURANCE	24,895	33,675	26,453	27,500		(100.00)	(27,500)
205-336.001-727.000	SUPPLIES	2,487	2,192	2,839	7,500		(100.00)	(7,500)
205-336.001-740.000	OPERATING SUPPLIES	2,568	4,516	4,156	12,500		(100.00)	(12,500)
205-336.001-741.000	FUEL	14,342	8,374	8,109	15,000		(100.00)	(15,000)
205-336.001-775.000	BUILDING REPAIR & MAINTENANCE SUPPLIES		111					
205-336.001-776.000	UNIFORMS	3,373	2,550	2,366	6,000		(100.00)	(6,000)
205-336.001-776.001	TURN OUT GEAR	4,369	197	5,784	14,500		(100.00)	(14,500)
205-336.001-802.000	LEGAL SERVICES	14,440	6,390	7,353	10,000		(100.00)	(10,000)
205-336.001-808.000	CONTRACTED SERVICES	18,717	9,267	1,464	31,950		(100.00)	(31,950)
205-336.001-809.000	PROGRAMMING/SOFTWARE/NETWORK	5,812	22,525	23,720	30,000		(100.00)	(30,000)
205-336.001-810.001	FIRE PREVENTION EDUCATION	641	693		1,800		(100.00)	(1,800)
205-336.001-811.000	TRAINING	4,345	820	7,731	7,500		(100.00)	(7,500)
205-336.001-816.000	KENT COUNTY EMS ASSESSMENT	746	592	739	1,200		(100.00)	(1,200)
205-336.001-816.001	BYRON TWP ASSESSMENT	4,047	1,383	900	6,000		(100.00)	(6,000)
205-336.001-817.000	MILEAGE REIMBURSEMENT	275		(13)	600		(100.00)	(600)
205-336.001-819.000	SNOW PLOWING/REMOVAL	2,064	4,022	3,043	7,000		(100.00)	(7,000)
205-336.001-822.000	TRASH REMOVAL	822	852	985	1,600		(100.00)	(1,600)
205-336.001-831.000	SEMINARS/CONTINUING EDUCATION	133		618	4,500		(100.00)	(4,500)
205-336.001-832.000	DUES AND MEMBERSHIPS	183	235	421	300		(100.00)	(300)
205-336.001-835.000	PHYSICAL EXAMINATIONS	3,907	5,190	1,515	9,000		(100.00)	(9,000)
205-336.001-853.000	TELECOMMUNICATIONS	3,224	2,874	3,682	6,000		(100.00)	(6,000)
205-336.001-920.000	ELECTRIC	7,731	7,613	7,920	14,000		(100.00)	(14,000)
205-336.001-923.000	NATURAL GAS	3,351	2,309	3,955	7,700		(100.00)	(7,700)
205-336.001-924.000	WATER AND SEWER	514	636	383	1,000		(100.00)	(1,000)
205-336.001-931.000	VEHICLE MAINTENANCE	37,888	23,144	25,974	50,000		(100.00)	(50,000)
205-336.001-932.000	EQUIPMENT MAINTENANCE	4,503	2,520	15,827	11,000		(100.00)	(11,000)
205-336.001-933.000	BUILDING MAINTENANCE	2,347	5,248	6,107	10,000		(100.00)	(10,000)
205-336.001-935.000	GROUNDS MAINTENANCE	54	1,069	1,548	2,000		(100.00)	(2,000)
205-336.001-956.000	FOOD ALLOWANCE	1,121	883	335	1,500		(100.00)	(1,500)

GL NUMBER	DESCRIPTION	2022 ACTIVITY	2023 ACTIVITY	2024 ACTIVITY THRU 12/31/24	2024 APPROVED BUDGET	2025 RECOMMENDED BUDGET	2025 RECOMMENDED % CHANGE	2025 RECOMMENDED AMT CHANGE
205-336.001-963.001	MISCELLANEOUS	4,391	2,592	1,007	1,000		(100.00)	(1,000)
205-336.001-972.000	CAPITAL OUTLAY	100,677	7,069	17,854	20,000		(100.00)	(20,000)
205-336.001-973.000	GROUNDS IMPROVEMENTS				1,000		(100.00)	(1,000)
205-336.001-979.000	NEW FURNITURE & EQUIPMENT	2,123	5,760	4,113	10,000		(100.00)	(10,000)
205-336.001-998.000	CONTINGENCY				38,404		(100.00)	(38,404)
Totals for dept 336.001 - CUTLERVILLE FIRE DEPARTMENT		891,632	716,708	796,000	1,510,496		(100.00)	(1,510,496)

GL NUMBER	DESCRIPTION	2022 ACTIVITY	2023 ACTIVITY	2024 ACTIVITY THRU 12/31/24	2024 APPROVED BUDGET	2025 RECOMMENDED BUDGET	2025 RECOMMENDED % CHANGE	2025 RECOMMENDED AMT CHANGE
Dept 336.002 - DUTTON FIRE DEPARTMENT								
205-336.002-702.001	SALARIES & WAGES	42,211	44,608	35,800	47,250		(100.00)	(47,250)
205-336.002-702.002	SALARY - DEPUTY/ASSISTANT	75,730	480,581	346,627	505,000		(100.00)	(505,000)
205-336.002-702.003	FILL IN FOR FULL TIME	1,792	4,024	1,589	10,000		(100.00)	(10,000)
205-336.002-702.005	SALARIES - POC FIRE FIGHTERS	157,600	45,685	22,609	70,000		(100.00)	(70,000)
205-336.002-702.008	OFFICER STIPENDS		5,625	4,625	7,500		(100.00)	(7,500)
205-336.002-702.010	SALARY -PART TIME STAFFING	70,384	1,579					
205-336.002-702.011	PAYMENT IN LIEU OF HEALTH INSU	9,736	9,943	3,700	10,000		(100.00)	(10,000)
205-336.002-702.013	OVERTIME		11,418	24,652	20,000		(100.00)	(20,000)
205-336.002-702.014	OVERTIME - FLSA		46,728	37,256	57,500		(100.00)	(57,500)
205-336.002-702.015	ELECTRICAL/FIRE INSPECTOR	33,646	12,636	1,479	19,000		(100.00)	(19,000)
205-336.002-702.778	TRAINING PAY		17,335	18,170	30,000		(100.00)	(30,000)
205-336.002-715.000	SOCIAL SECURITY/MEDICARE	29,786	51,142	36,875	58,200		(100.00)	(58,200)
205-336.002-716.000	PENSION CONTRIBUTION	19,050	49,647	36,797	60,000		(100.00)	(60,000)
205-336.002-717.000	HEALTH & LIFE INSURANCE	1,445	106,973	82,186	121,000		(100.00)	(121,000)
205-336.002-719.000	WORKER'S COMPENSATION INSURANCE	23,954	38,315	24,443	29,700		(100.00)	(29,700)
205-336.002-727.000	SUPPLIES	3,362	3,269	1,403	9,300		(100.00)	(9,300)
205-336.002-740.000	OPERATING SUPPLIES	10,254	7,737	4,788	12,000		(100.00)	(12,000)
205-336.002-741.000	FUEL	11,410	13,788	11,364	15,000		(100.00)	(15,000)
205-336.002-775.000	BUILDING REPAIR & MAINTENANCE SUPPLIES	11	856					
205-336.002-776.000	UNIFORMS	4,063	8,829	2,975	6,000		(100.00)	(6,000)
205-336.002-776.001	TURN OUT GEAR	11,238	28,900	7,023	14,500		(100.00)	(14,500)
205-336.002-802.000	LEGAL SERVICES	5,011						
205-336.002-808.000	CONTRACTED SERVICES	14,632	9,851	2,309	26,225		(100.00)	(26,225)
205-336.002-809.000	PROGRAMMING/SOFTWARE/NETWORK	5,259	29,714	30,224	26,100		(100.00)	(26,100)
205-336.002-810.001	FIRE PREVENTION EDUCATION	1,051	1,172	250	2,000		(100.00)	(2,000)
205-336.002-810.002	HAZMAT ASSESSMENT	2,000	2,000	2,000	2,000		(100.00)	(2,000)
205-336.002-811.000	TRAINING	5,990	4,605	84	12,500		(100.00)	(12,500)
205-336.002-816.000	KENT COUNTY EMS ASSESSMENT	962	973	756	1,300		(100.00)	(1,300)
205-336.002-817.000	MILEAGE REIMBURSEMENT		462		600		(100.00)	(600)
205-336.002-819.000	SNOW PLOWING/REMOVAL	6,123	7,854	3,927	7,000		(100.00)	(7,000)
205-336.002-822.000	TRASH REMOVAL	581	617	485	625		(100.00)	(625)
205-336.002-831.000	SEMINARS/CONTINUING EDUCATION	315	250	1,756	4,500		(100.00)	(4,500)
205-336.002-832.000	DUES AND MEMBERSHIPS	115	444	345	300		(100.00)	(300)
205-336.002-835.000	PHYSICAL EXAMINATIONS	7,939	8,002	32	11,500		(100.00)	(11,500)
205-336.002-853.000	TELECOMMUNICATIONS	8,770	9,491	6,650	12,000		(100.00)	(12,000)
205-336.002-920.000	ELECTRIC	11,805	12,649	9,017	13,000		(100.00)	(13,000)
205-336.002-923.000	NATURAL GAS	7,236	6,660	4,217	10,000		(100.00)	(10,000)
205-336.002-924.000	WATER AND SEWER	448	574	493	500		(100.00)	(500)
205-336.002-931.000	VEHICLE MAINTENANCE	35,758	32,227	21,642	42,000		(100.00)	(42,000)
205-336.002-932.000	EQUIPMENT MAINTENANCE	4,834	8,323	1,608	10,000		(100.00)	(10,000)
205-336.002-933.000	BUILDING MAINTENANCE	10,387	5,846	4,494	11,000		(100.00)	(11,000)
205-336.002-935.000	GROUNDS MAINTENANCE	1,048	1,308	889	2,000		(100.00)	(2,000)
205-336.002-958.000	INSURANCE & BONDS	13,066	24,315	29,419	23,000		(100.00)	(23,000)

GL NUMBER	DESCRIPTION	2022 ACTIVITY	2023 ACTIVITY	2024 ACTIVITY THRU 12/31/24	2024 APPROVED BUDGET	2025 RECOMMENDED BUDGET	2025 RECOMMENDED % CHANGE	2025 RECOMMENDED AMT CHANGE
205-336.002-972.000	CAPITAL OUTLAY	7,999	127,181	35,271	25,000		(100.00)	(25,000)
205-336.002-973.000	GROUNDS IMPROVEMENTS	7,437	209		2,000		(100.00)	(2,000)
205-336.002-979.000	NEW FURNITURE & EQUIPMENT	14,064	21,527	63	15,000		(100.00)	(15,000)
205-336.002-998.000	CONTINGENCY				38,404		(100.00)	(38,404)
Totals for dept 336.002 - DUTTON FIRE DEPARTMENT		680,320	1,306,591	861,433	1,401,504		(100.00)	(1,401,504)

GL NUMBER	DESCRIPTION	2022 ACTIVITY	2023 ACTIVITY	2024 ACTIVITY THRU 12/31/24	2024 APPROVED BUDGET	2025 RECOMMENDED BUDGET	2025 RECOMMENDED % CHANGE	2025 RECOMMENDED AMT CHANGE
Dept 336.003 - GAINES FIRE DEPARTMENT								
205-336.003-702.001	SALARIES & WAGES					98,280		98,280
205-336.003-702.002	SALARY - DEPUTY/ASSISTANT					1,100,000		1,100,000
205-336.003-702.003	FILL IN FOR FULL TIME					15,000		15,000
205-336.003-702.005	SALARIES - POC FIRE FIGHTERS					70,000		70,000
205-336.003-702.008	OFFICER STIPENDS					10,000		10,000
205-336.003-702.010	SALARY -PART TIME STAFFING					78,000		78,000
205-336.003-702.011	PAYMENT IN LIEU OF HEALTH INSU					10,000		10,000
205-336.003-702.013	OVERTIME					84,000		84,000
205-336.003-702.014	OVERTIME - FLSA					125,000		125,000
205-336.003-702.015	ELECTRICAL/FIRE INSPECTOR					50,000		50,000
205-336.003-702.778	TRAINING PAY					50,000		50,000
205-336.003-715.000	SOCIAL SECURITY/MEDICARE					131,000		131,000
205-336.003-716.000	PENSION CONTRIBUTION					130,000		130,000
205-336.003-717.000	HEALTH & LIFE INSURANCE					300,000		300,000
205-336.003-719.000	WORKER'S COMPENSATION INSURANCE					80,000		80,000
205-336.003-727.000	SUPPLIES					15,000		15,000
205-336.003-740.000	OPERATING SUPPLIES					24,500		24,500
205-336.003-741.000	FUEL					35,000		35,000
205-336.003-776.000	UNIFORMS					17,000		17,000
205-336.003-776.001	TURN OUT GEAR					91,500		91,500
205-336.003-802.000	LEGAL SERVICES					10,000		10,000
205-336.003-808.000	CONTRACTED SERVICES					65,000		65,000
205-336.003-809.000	PROGRAMMING/SOFTWARE/NETWORK					60,000		60,000
205-336.003-810.001	FIRE PREVENTION EDUCATION					3,800		3,800
205-336.003-810.002	HAZMAT ASSESSMENT					2,000		2,000
205-336.003-811.000	TRAINING					15,000		15,000
205-336.003-816.000	KENT COUNTY EMS ASSESSMENT					1,500		1,500
205-336.003-817.000	MILEAGE REIMBURSEMENT					600		600
205-336.003-819.000	SNOW PLOWING/REMOVAL					15,000		15,000
205-336.003-822.000	TRASH REMOVAL					2,500		2,500
205-336.003-831.000	SEMINARS/CONTINUING EDUCATION					11,500		11,500
205-336.003-832.000	DUES AND MEMBERSHIPS					1,300		1,300
205-336.003-835.000	PHYSICAL EXAMINATIONS					20,500		20,500
205-336.003-853.000	TELECOMMUNICATIONS					18,000		18,000
205-336.003-920.000	ELECTRIC					30,000		30,000
205-336.003-923.000	NATURAL GAS					18,000		18,000
205-336.003-924.000	WATER AND SEWER					2,000		2,000
205-336.003-931.000	VEHICLE MAINTENANCE					80,000		80,000
205-336.003-932.000	EQUIPMENT MAINTENANCE					21,000		21,000
205-336.003-933.000	BUILDING MAINTENANCE					21,000		21,000
205-336.003-935.000	GROUNDS MAINTENANCE					4,000		4,000
205-336.003-956.000	FOOD ALLOWANCE					1,500		1,500

GL NUMBER	DESCRIPTION	2022 ACTIVITY	2023 ACTIVITY	2024 ACTIVITY THRU 12/31/24	2024 APPROVED BUDGET	2025 RECOMMENDED BUDGET	2025 RECOMMENDED % CHANGE	2025 RECOMMENDED AMT CHANGE
205-336.003-963.001	MISCELLANEOUS					4,000		4,000
205-336.003-972.000	CAPITAL OUTLAY					525,000		525,000
205-336.003-973.000	GROUNDS IMPROVEMENTS					3,000		3,000
205-336.003-979.000	NEW FURNITURE & EQUIPMENT					20,000		20,000
Totals for dept 336.003 - GAINES FIRE DEPARTMENT						3,530,480		3,530,480
TOTAL APPROPRIATIONS		2,515,135	2,997,089	2,481,212	4,272,000	4,958,980	16.08	686,980
NET OF REVENUES/APPROPRIATIONS - FUND 205		4	74,902	(337,411)				
BEGINNING FUND BALANCE				74,904	74,902	74,902		
ENDING FUND BALANCE		4	74,902	(262,507)	74,902	74,902		

09/23/2024 BUDGET REPORT FOR GAINES CHARTER TOWNSHIP

Calculations as of 12/31/2024

GL NUMBER	DESCRIPTION	2022 ACTIVITY	2023 ACTIVITY	2024 ACTIVITY THRU 12/31/24	2024 APPROVED BUDGET	2025 RECOMMENDED BUDGET	2025 RECOMMENDED % CHANGE	2025 RECOMMENDED AMT CHANGE
ESTIMATED REVENUES								
Dept 000.000								
549-000.000-490.000	BUILDING PERMITS	288,557	383,840	646,961	300,000	400,000	33.33	100,000
549-000.000-491.000	MECHANICAL PERMITS	119,049	136,551	103,728	140,000	160,000	14.29	20,000
549-000.000-492.000	PLUMBING PERMITS	66,172	60,669	71,755	75,000	100,000	33.33	25,000
549-000.000-493.000	ELECTRICAL PERMITS	78,960	93,034	90,834	100,000	140,000	40.00	40,000
549-000.000-494.000	REGISTRATIONS FROM BLDG DEPT	460	255	195	1,500	1,500		
Totals for dept 000.000 -		553,198	674,349	913,473	616,500	801,500	30.01	185,000
TOTAL ESTIMATED REVENUES		553,198	674,349	913,473	616,500	801,500	30.01	185,000

GL NUMBER	DESCRIPTION	2022 ACTIVITY	2023 ACTIVITY	2024 ACTIVITY THRU 12/31/24	2024 APPROVED BUDGET	2025 RECOMMENDED BUDGET	2025 RECOMMENDED % CHANGE	2025 RECOMMENDED AMT CHANGE
549-371.000-702.001	SALARIES & WAGES	153,834	149,350	114,234	205,000	225,000	9.76	20,000
549-371.000-702.004	CLERICAL SUPPORT		1,323	1,529				
549-371.000-702.015	ELECTRICAL/FIRE INSPECTOR		12,366	1,451	19,000	50,000	163.16	31,000
549-371.000-715.000	SOCIAL SECURITY/MEDICARE	11,726	12,113	8,733	20,100	21,000	4.48	900
549-371.000-716.000	PENSION CONTRIBUTION	13,475	13,040	9,310	24,400	22,500	(7.79)	(1,900)
549-371.000-717.000	HEALTH & LIFE INSURANCE	40,041	41,821	25,369	60,000	60,000		
549-371.000-727.000	SUPPLIES	2,490	1,086	1,481	4,000	4,000		
549-371.000-776.000	UNIFORMS				200	200		
549-371.000-801.000	ACCOUNTING SERVICES/AUDIT	94	94		1,200		(100.00)	(1,200)
549-371.000-805.000	EQUIPMENT RENTAL/SERVICE	66	66		1,000		(100.00)	(1,000)
549-371.000-807.008	RENT	10,676	10,676		11,000		(100.00)	(11,000)
549-371.000-808.000	CONTRACTED SERVICES	57,869	77,565	151,677	192,000	250,000	30.21	58,000
549-371.000-809.000	PROGRAMMING/SOFTWARE/NETWORK	4,787	6,767	5,303	6,000	6,000		
549-371.000-812.000	LUNCHES/DINNERS/MEETINGS	22	30		200	200		
549-371.000-817.000	MILEAGE REIMBURSEMENT	5,177	5,973	2,920	6,200	6,200		
549-371.000-819.000	SNOW PLOWING/REMOVAL	916	916		1,100		(100.00)	(1,100)
549-371.000-821.000	CLEANING BUILDING	1,142	1,142		1,100		(100.00)	(1,100)
549-371.000-822.000	TRASH REMOVAL	67	67		70		(100.00)	(70)
549-371.000-831.000	SEMINARS/CONTINUING EDUCATION	2,021	2,374	370	3,000	3,000		
549-371.000-832.000	DUES AND MEMBERSHIPS	9,395	9,645	540	9,500	2,000	(78.95)	(7,500)
549-371.000-853.000	TELECOMMUNICATIONS	2,662	2,690	346	2,700	1,000	(62.96)	(1,700)
549-371.000-900.000	PRINTING	847	334	345	600	600		
549-371.000-920.000	ELECTRIC	3,410	3,410		3,600		(100.00)	(3,600)
549-371.000-923.000	NATURAL GAS	900	900		1,000		(100.00)	(1,000)
549-371.000-924.000	WATER AND SEWER	48	48		120		(100.00)	(120)
549-371.000-932.000	EQUIPMENT MAINTENANCE	1,828	1,782		1,300		(100.00)	(1,300)
549-371.000-933.000	BUILDING MAINTENANCE	607	607		700		(100.00)	(700)
549-371.000-935.000	GROUNDS MAINTENANCE	1,712	1,712		1,800		(100.00)	(1,800)
549-371.000-958.000	INSURANCE & BONDS	648	648		350		(100.00)	(350)
549-371.000-962.000	INTERFUND REIMB WITH GEN			29,520		39,500		39,500
549-371.000-963.001	MISCELLANEOUS			245	1,000	1,000		
549-371.000-964.000	TAX/PERMIT FEES REFUND				500	500		
549-371.000-965.000	POSTAGE	256	444	363	500	500		
549-371.000-968.000	DEPRECIATION	985	949					
549-371.000-972.000	CAPITAL OUTLAY			27,368				
549-371.000-979.000	NEW FURNITURE & EQUIPMENT	2,572	6,223	1,235	3,000	3,100	3.33	100
Totals for dept 371.000 - BUILDING/MECHANICAL INSPECTION		330,273	366,161	382,339	582,240	696,300	19.59	114,060
TOTAL APPROPRIATIONS		330,273	366,161	382,339	582,240	696,300	19.59	114,060
NET OF REVENUES/APPROPRIATIONS - FUND 549		222,925	308,188	531,134	34,260	105,200	207.06	70,940
BEGINNING FUND BALANCE		1,555,402	1,778,327	2,086,515	2,086,515	2,120,775	1.64	34,260
ENDING FUND BALANCE		1,778,327	2,086,515	2,617,649	2,120,775	2,225,975	4.96	105,200

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Calculations as of 12/31/2024

GL NUMBER	DESCRIPTION	2022 ACTIVITY	2023 ACTIVITY	2024 ACTIVITY THRU 12/31/24	2024 APPROVED BUDGET	2025 RECOMMENDED BUDGET	2025 RECOMMENDED % CHANGE	2025 RECOMMENDED AMT CHANGE
ESTIMATED REVENUES								
Dept 536.000 - SEWER								
590-536.000-496.000	CONNECTION INSPECTION PERMITS	7,400	4,250	10,357	8,500	15,000	76.47	6,500
590-536.000-584.000	DEVELOPER CONTRIBUTIONS	2,250,000	470,000					
590-536.000-628.000	TRUNKAGE FEES	166,160	158,967	287,078	150,000	200,000	33.33	50,000
590-536.000-629.000	AVAILABILITY/LATERALS	90,542	71,581	113,411	75,000	75,000		
590-536.000-633.000	USAGE SERVICE CHARGES	1,931,089	2,054,401	1,612,906	2,150,000	2,150,000		
590-536.000-633.001	READY TO SERVE CHARGES	409,047	397,449	400,922	545,000	545,000		
590-536.000-635.000	MISCELLANEOUS FEES	200	225	138	200	200		
590-536.000-658.000	PENALTIES	33,734	35,007	20,910	35,000	35,000		
590-536.000-658.002	ASSESSMENT PENALTIES	33						
590-536.000-665.005	INTEREST ON ASSESSMENTS-TRKG	4,453	7,629	6,947	6,500	6,500		
590-536.000-665.006	INTEREST ON INVESTMENTS-OPER	31,060	196,834	58,320	35,000	80,000	128.57	45,000
590-536.000-665.009	INTEREST ON INVESTMENTS-TRKG	67,433	248,853	247,526	150,000	200,000	33.33	50,000
590-536.000-675.000	SPECIAL ASSESSMENT REVENUE	275,087	(7,697)		40,000	40,000		
590-536.000-678.000	MISC REVENUE		158					
Totals for dept 536.000 - SEWER		5,266,238	3,637,657	2,758,515	3,195,200	3,346,700	4.74	151,500
TOTAL ESTIMATED REVENUES		5,266,238	3,637,657	2,758,515	3,195,200	3,346,700	4.74	151,500

GL NUMBER	DESCRIPTION	2022 ACTIVITY	2023 ACTIVITY	2024 ACTIVITY THRU 12/31/24	2024 APPROVED BUDGET	2025 RECOMMENDED BUDGET	2025 RECOMMENDED % CHANGE	2025 RECOMMENDED AMT CHANGE
APPROPRIATIONS								
Dept 530.000 - W/S - WAGES								
590-530.000-702.001	SALARIES & WAGES	58,383	58,826	40,279	70,000	70,000		
590-530.000-715.000	SOCIAL SECURITY/MEDICARE	4,447	4,501	3,078	5,355	5,355		
590-530.000-716.000	PENSION CONTRIBUTION	5,790	5,854	3,966	7,000	7,000		
590-530.000-717.000	HEALTH & LIFE INSURANCE	2,899	1,188	1,049	11,000	11,000		
Totals for dept 530.000 - W/S - WAGES		71,519	70,369	48,372	93,355	93,355		
Dept 536.000 - SEWER								
590-536.000-727.000	SUPPLIES	153	91	57	250	250		
590-536.000-802.000	LEGAL SERVICES	634	302	120	500	500		
590-536.000-803.000	CONTRACT ENGINEERING	48,706	39,596	10,924	25,000	30,000	20.00	5,000
590-536.000-809.000	PROGRAMMING/SOFTWARE/NETWORK	3,387	3,628	3,357	3,600	4,000	11.11	400
590-536.000-817.000	MILEAGE REIMBURSEMENT	84	23	15	100	100		
590-536.000-830.000	BYRON/GAINES UTILITY AUTHORITY	403,642	438,858	345,315	450,000	600,000	33.33	150,000
590-536.000-830.CAP	AUTHORITY CAPITAL EXPENSES	46,805	28,559	33,666	61,000	61,000		
590-536.000-853.000	TELECOMMUNICATIONS				175		(100.00)	(175)
590-536.000-900.000	PRINTING	322	25		150	150		
590-536.000-905.000	WATER & SEWER BILL OUTSOURCING	2,307	8,422	8,089	14,000	14,000		
590-536.000-921.000	CITY OF G.R.MONTHLY SEWER USAGE	152,252	155,075	169,410	160,000	160,000		
590-536.000-922.001	WYOMING SEWER USAGE-CAP & COMM	1,402,321	1,773,465	935,312	1,800,000	2,000,000	11.11	200,000
590-536.000-957.000	SOFTWARE/COMPUTERS/FURNITURE	22						
590-536.000-962.000	INTERFUND REIMB WITH GEN	25,129	24,433	10,241	26,000	26,000		
590-536.000-963.001	MISCELLANEOUS	50						
590-536.000-965.000	POSTAGE	2,911	744	531	1,100	1,100		
590-536.000-968.000	DEPRECIATION	1,104,244	1,132,914		1,110,000	1,110,000		
590-536.000-968.001	LOSS ON ABANDONMENT				30,000		(100.00)	(30,000)
590-536.000-979.000	NEW FURNITURE & EQUIPMENT		816	461	500	1,250	150.00	750
Totals for dept 536.000 - SEWER		3,192,969	3,606,951	1,517,498	3,682,375	4,008,350	8.85	325,975
TOTAL APPROPRIATIONS		3,264,488	3,677,320	1,565,870	3,775,730	4,101,705	8.63	325,975
NET OF REVENUES/APPROPRIATIONS - FUND 590		2,001,750	(39,663)	1,192,645	(580,530)	(755,005)	30.05	(174,475)
BEGINNING FUND BALANCE		45,405,636	47,407,385	47,367,722	47,367,722	46,787,192	(1.23)	(580,530)
ENDING FUND BALANCE		47,407,386	47,367,722	48,560,367	46,787,192	46,032,187	(1.61)	(755,005)

08/29/2024 BUDGET REPORT FOR GAINES CHARTER TOWNSHIP

Calculations as of 12/31/2024

GL NUMBER	DESCRIPTION	2022 ACTIVITY	2023 ACTIVITY	2024 ACTIVITY THRU 12/31/24	2024 APPROVED BUDGET	2025 RECOMMENDED BUDGET	2025 RECOMMENDED % CHANGE	2025 RECOMMENDED AMT CHANGE
ESTIMATED REVENUES								
Dept 537.000 - WATER								
591-537.000-496.000	CONNECTION INSPECTION PERMITS	9,550	7,575	12,150	10,000	20,000	100.00	10,000
591-537.000-584.000	DEVELOPER CONTRIBUTIONS	1,970,000	1,710,000					
591-537.000-614.000	ANNUAL HYDRANT FEES	13,580	13,980		14,000	14,500	3.57	500
591-537.000-628.000	TRUNKAGE FEES	131,673	114,064	212,705	140,000	200,000	42.86	60,000
591-537.000-630.000	AVAILABILITY/SERVICES	63,446	52,291	129,766	55,000	55,000		
591-537.000-631.000	FIRE PROTECTION SERVICE	27,483	28,706	23,008	31,000	31,000		
591-537.000-632.000	CAPITAL METER FEES	100,056	95,933	84,343	110,000	110,000		
591-537.000-633.000	USAGE SERVICE CHARGES	2,045,286	2,047,101	1,445,503	2,100,000	2,100,000		
591-537.000-633.001	READY TO SERVE CHARGES	506,307	494,334	438,001	645,000	645,000		
591-537.000-633.004	IRRIGATION	242,943	273,950	104,112	250,000	250,000		
591-537.000-633.006	RES CONSTRUCTION WATER USE FEE	2,450	1,550	1,250	2,500	2,500		
591-537.000-635.000	MISCELLANEOUS FEES	976	1,380	663	1,000	1,000		
591-537.000-658.000	PENALTIES	40,185	41,604	22,590	40,000	40,000		
591-537.000-658.002	ASSESSMENT PENALTIES		15		100	100		
591-537.000-665.005	INTEREST ON ASSESSMENTS-TRKG	3,827	3,881	3,691	4,500	4,500		
591-537.000-665.006	INTEREST ON INVESTMENTS-OPER	20,147	149,320	33,086	50,000	50,000		
591-537.000-665.009	INTEREST ON INVESTMENTS-TRKG	31,705	120,979	126,929	70,000	70,000		
591-537.000-675.000	SPECIAL ASSESSMENT REVENUE	49,111	8,804		20,000	20,000		
Totals for dept 537.000 - WATER		5,258,725	5,165,467	2,637,797	3,543,100	3,613,600	1.99	70,500
TOTAL ESTIMATED REVENUES		5,258,725	5,165,467	2,637,797	3,543,100	3,613,600	1.99	70,500

GL NUMBER	DESCRIPTION	2022 ACTIVITY	2023 ACTIVITY	2024 ACTIVITY THRU 12/31/24	2024 APPROVED BUDGET	2025 RECOMMENDED BUDGET	2025 RECOMMENDED % CHANGE	2025 RECOMMENDED AMT CHANGE
Dept 530.000 - W/S - WAGES								
591-530.000-702.001	SALARIES & WAGES	58,381	58,824	40,277	70,000	70,000		
591-530.000-715.000	SOCIAL SECURITY/MEDICARE	4,447	4,500	3,077	5,355	5,355		
591-530.000-716.000	PENSION CONTRIBUTION	5,789	5,854	3,966	7,000	7,000		
591-530.000-717.000	HEALTH & LIFE INSURANCE	2,899	1,187	1,049	11,000	11,000		
Totals for dept 530.000 - W/S - WAGES		71,516	70,365	48,369	93,355	93,355		

GL NUMBER	DESCRIPTION	2022 ACTIVITY	2023 ACTIVITY	2024 ACTIVITY THRU 12/31/24	2024 APPROVED BUDGET	2025 RECOMMENDED BUDGET	2025 RECOMMENDED % CHANGE	2025 RECOMMENDED AMT CHANGE
Dept 537.000 - WATER								
591-537.000-727.000	SUPPLIES	151	91	83	250	250		
591-537.000-802.000	LEGAL SERVICES	181	302	120	500	500		
591-537.000-803.000	CONTRACT ENGINEERING	27,115	42,105	18,961	30,000	40,000	33.33	10,000
591-537.000-809.000	PROGRAMMING/SOFTWARE/NETWORK	3,387	3,628	3,357	3,600	4,000	11.11	400
591-537.000-817.000	MILEAGE REIMBURSEMENT	84	23	15	100	100		
591-537.000-830.000	BYRON/GAINES UTILITY AUTHORITY	444,341	491,612	310,585	450,000	550,000	22.22	100,000
591-537.000-830.001	CAPITAL METER EXPENSE	117,294	140,112	287,652	125,000	150,000	20.00	25,000
591-537.000-830.CAP	AUTHORITY CAPITAL EXPENSES	46,805	28,559	33,666	61,000	61,000		
591-537.000-853.000	TELECOMMUNICATIONS				175		(100.00)	(175)
591-537.000-900.000	PRINTING	322	25		150	150		
591-537.000-904.000	WATER QUALITY REPORT	2,223	1,939	2,117	2,500	2,500		
591-537.000-905.000	WATER & SEWER BILL OUTSOURCING	2,307	8,422	8,089	14,000	14,000		
591-537.000-922.000	WYOMING USAGE BILL	1,167,573	1,501,930	820,899	1,550,000	1,850,000	19.35	300,000
591-537.000-930.000	REPAIRS/TRUNKAGE EXPENSE			30,392				
591-537.000-934.000	SENSUS MAINTENANCE	3,000	3,000	3,046	3,500	3,500		
591-537.000-957.000	SOFTWARE/COMPUTERS/FURNITURE	22						
591-537.000-962.000	INTERFUND REIMB WITH GEN	25,129	24,433	10,241	26,000	26,000		
591-537.000-963.001	MISCELLANEOUS	50						
591-537.000-965.000	POSTAGE	2,911	744	531	1,100	1,100		
591-537.000-968.000	DEPRECIATION	860,759	899,666		850,000	850,000		
591-537.000-969.001	PARTICIPATION FEES LEAD/COPPER TESTING	250				250		250
591-537.000-979.000	NEW FURNITURE & EQUIPMENT		816	460	500	1,250	150.00	750
Totals for dept 537.000 - WATER		2,703,904	3,147,407	1,530,214	3,118,375	3,554,600	13.99	436,225
TOTAL APPROPRIATIONS		2,775,420	3,217,772	1,578,583	3,211,730	3,647,955	13.58	436,225
NET OF REVENUES/APPROPRIATIONS - FUND 591		2,483,305	1,947,695	1,059,214	331,370	(34,355)	(110.37)	(365,725)
BEGINNING FUND BALANCE		35,402,122	37,885,428	39,833,126	39,833,123	40,164,493	0.83	331,370
ENDING FUND BALANCE		37,885,427	39,833,123	40,892,340	40,164,493	40,130,138	(0.09)	(34,355)