FY 2026 BUDGET

Adopted 11/10/2025

GAINES CHARTER TOWNSHIP

GAINES CHARTER TOWNSHIP

Gain More.

October 23, 2025

TO: Gaines Charter Township Board of Trustees
FROM: Rod Weersing, Township Manager
RE: DRAFT FY 2026 Gaines Charter Township Budgets

Township staff and elected officials began work on the Fiscal Year 2026 budget in July of 2025. The Manager met with all department heads in preparation of this draft budget. All department heads presented their recommendations for their departmental budgets for 2026. 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 29. The draft budget was placed on the September 8 Township Board meeting agenda to go through a first read. The Board then set the Public Hearing and second read of the draft budget for the October 13, Township Board meeting. The Public Hearing took place along with more discussion by the Township Board at that meeting. The Township Board will further review the proposed budgets at the November 10, Township Board meeting, and may approve the budgets at that time.

One of the bigger challenges with the Fiscal Year 2026 Public Safety budget is the loss of the revenue that was coming in from Byron Township, along with the depletion of American Rescue Protection Act (ARPA) funds that had been used for the last three years to offset expenses. The loss of this revenue has led to a bigger transfer being proposed from the General Fund budget. Another challenge has been working through the many different revenue projections that had been provided by the State as they were working to approve their budget.

FISCAL YEAR 2026 TOTAL RECOMMENDED APPROPRIATIONS

Fund	Recommended Appropriation
General	$7,966,792
Public Safety	$5,215,300
Building	$939,950
Sewer	$4,232,195
Water	$4,078,195
Total	**$22,431,982***

*This total includes $3,403,958 in interfund transfers. The total without transfers is $19,028,024.

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.

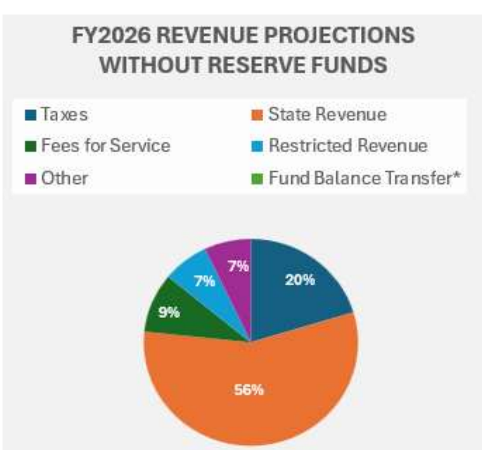
Table 1

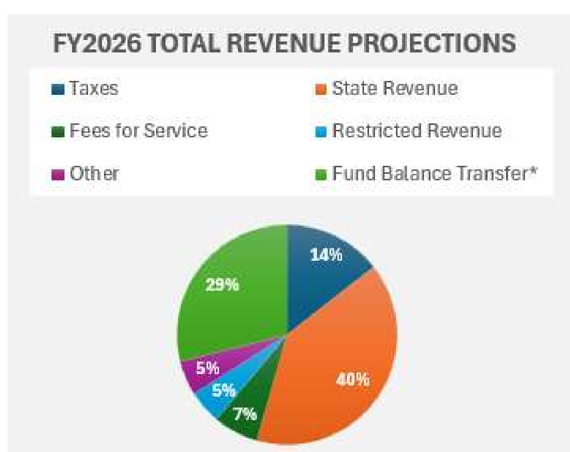
Category	Projected revenue FY 2026	Percent Revenues	Percent of total funds available
Taxes	$1,150,000	20.27%	14.44%
State Revenue	$3,203601	56.45%	40.21%
Fees for Service	$526,500	9.28%	6.61%
Restricted Revenue	$395,000	6.96%	4.96%
Other	$399,520	7.04%	5.01%
Total	**$5,661,902**		
Fund Balance Transfer*	$2,304,890		28.77%
Total Available	**$7,966,792**		

*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 increase by about $7,000 (this does NOT include the fund balance transfer). The increase is not as much as originally anticipated as the State made cuts to Constitutional Revenue Sharing when adopting their budget. State revenue sharing dollars are projected to decrease by $62,747, or 1.90%, from 2025 revenue sharing.

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



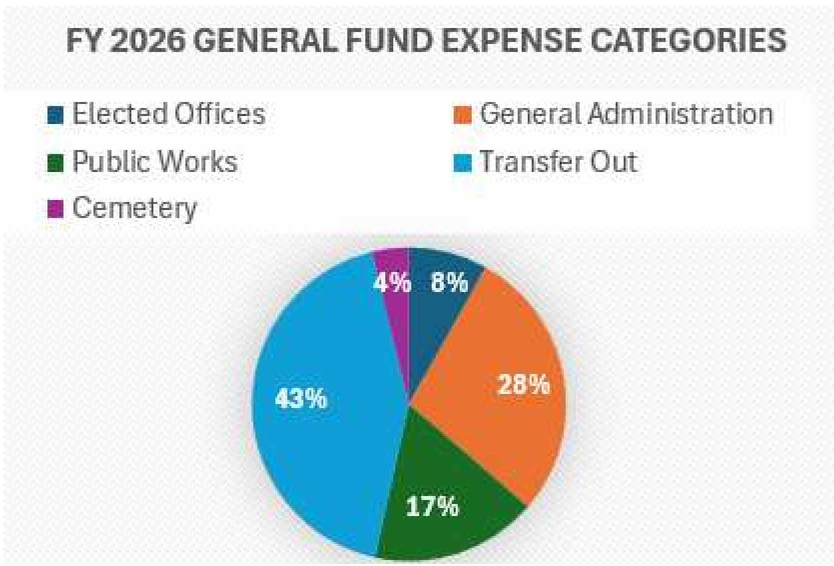


General Fund Expenses

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	$649,477	8.15%
General Administration	$2,244,162	28.17%
Public Works	$1,367,590	17.17%
Transfer Out	$3,403,958	42.73%
Cemetery	$301,605	3.78%
Total	**$7,966,792**	



Transfer In

There is a larger than normal Transfer In of $2,304,890 proposed for the FY 2026 budget. This transfer will be utilized to help cover several different budgeted expenditures.

A portion of the transfer from the Fund Balance, or savings account, in the amount of $778,958, will be transferred to the Public Safety Fund to help offset expenses there. These funds will be added to the $2,125,000 that has historically been transferred from the General Fund to the Public Safety Fund for operating purposes.

The remainder of the Fund Balance transfer will be used for several initiatives. $500,000 will be transferred to the Fire Department Apparatus Capital Fund to help fund future fire apparatus purchases. The Capital

Improvement Plan that has been established for the Fire Department shows that an investment of $500,000 per year will help to keep the future purchases on target.

Another initiative that will be accomplished with these funds will be additional road improvements. The FY 2026 budget doubles the amount of funding for road improvements and brings it to $500,000. These funds, along with the matching dollars from the Kent County Road Commission, will help the Township to stay on track with road improvements.

Lastly, the Kent County Drain Commissioner alerted the Township to a project that may be completed in 2026. The Township's At Large portion of that project is anticipated to be between $300,000 and $400,000. This led to the apportionment of an additional $310,000 in the budget for drain work.

GL Number	Description	2024 Activity	2025 Approved	2025 Activity	2026 Recommended	2026 Recommended Amt Change	2026 Recommended % Change
Fund: 101 GENERAL FUND							
Department: 000.000							
101-000.000-404.000	GENERAL PROPERTY TAXES	970,799.14	1,000,000.00	995,104.19	1,050,000.00	50,000.00	5.00
101-000.000-411.000	DELINQUENT REAL TAXES		9,500.00	12,904.47	10,000.00	500.00	5.26
101-000.000-412.000	DELINQUENT PERSONAL TAXES	393.31	250.00	1,059.94	500.00	250.00	100.00
101-000.000-432.001	PAYMENT IN LIEU OF TAXES	18,359.31	25,000.00	23,876.01	25,000.00		
101-000.000-434.000	MOBILE HOME TAX	11,010.00	9,500.00	6,266.50	9,500.00		
101-000.000-437.000	IND/COMM FACILITIES TAXES	34,724.48	32,750.00	30,737.57	35,000.00	2,250.00	6.87
101-000.000-438.000	INCOME TAXES						
101-000.000-445.000	INTEREST/PENALTIES ON TAXES	17,543.29	17,000.00	21,834.29	20,000.00	3,000.00	17.65
101-000.000-447.000	ADMINISTRATION FEE	443,767.71	430,000.00	473,371.53	440,000.00	10,000.00	2.33
101-000.000-451.000	STREET LIGHTING SPEC ASSESSME	252,709.81	146,000.00	174,511.57	175,000.00	29,000.00	19.86
101-000.000-476.000	WASTE MANAGEMENT FEES			410.00			
101-000.000-477.000	CABLEVISION FEES	245,892.56	260,000.00	109,594.04	220,000.00	(40,000.00)	(15.38)
101-000.000-478.000	LIQUOR LICENSE FEES	3,400.00	2,400.00	2,400.00		(2,400.00)	(100.00)
101-000.000-490.000	BUILDING PERMITS						
101-000.000-491.000	MECHANICAL PERMITS						
101-000.000-492.000	PLUMBING PERMITS						
101-000.000-493.000	ELECTRICAL PERMITS						
101-000.000-494.000	REGISTRATIONS FROM BLDG DEPT						
101-000.000-495.000	DOG LICENSES						
101-000.000-503.000	SAFER GRANT REVENUE			36,550.31			
101-000.000-528.000	OTHER FEDERAL GRANTS						
101-000.000-573.000	LOCAL COMMUNITY STABILIZATION	27,887.45	30,000.00	11,092.55	25,000.00	(5,000.00)	(16.67)
101-000.000-574.000	REVENUE SHARING	3,196,678.00	3,238,596.00	1,620,526.48	3,203,601.00	(34,995.00)	(1.08)
101-000.000-576.000	STATE GRANTS - SPECIAL ELECTI	56,736.85					
101-000.000-613.000	BYRON TWP SERVICE FEE						
101-000.000-615.000	SUMMER TAX COLLECTION FEES	35,338.70	35,000.00		36,000.00	1,000.00	2.86
101-000.000-616.000	STREET LIGHT INSTALL/ETC						
101-000.000-626.000	PLANNING AND ZONING FEES	13,585.00	17,000.00	12,145.00	18,000.00	1,000.00	5.88
101-000.000-634.000	CEMETERY OPEN/CLOSE FEES	30,497.51	30,000.00	40,000.00	32,500.00	2,500.00	8.33
101-000.000-636.000	COPIER CHARGES						
101-000.000-642.000	SALE OF EQUIPMENT						
101-000.000-642.001	SALE OF PROPERTY						
101-000.000-642.002	SALE OF PRINTED MATERIALS	30.00	20.00	5.00	20.00		
101-000.000-642.003	SALE OF CEMETERY LOTS	23,300.00	25,000.00	31,400.00	25,000.00		
101-000.000-651.000	RIGHT OF WAY/EASEMENTS	500.00	500.00		500.00		
101-000.000-651.001	STATE TELECOMMUNICATION SHARE			30,648.53			
101-000.000-657.000	ORDINANCE FINES	47.85	50.00	118.80	50.00		
101-000.000-665.001	INTEREST ON INVESTMENTS	328,903.51	200,000.00	271,725.37	200,000.00		
101-000.000-665.002	INTEREST ON INVESTMENTS/TAXES	3,766.38	4,000.00		4,000.00		
101-000.000-666.000	DIVIDENDS	3,564.29					
101-000.000-667.000	LIBRARY ROOM RENTAL	300.00	250.00	175.00	250.00		
101-000.000-667.001	BUILDING DEPT RENT						
101-000.000-667.002	WATER/SEWER DEPT RENT						
101-000.000-667.003	RENTAL OF COMMUNITY ROOM	5,190.00	6,000.00	5,990.00	6,000.00		
101-000.000-667.004	LIBRARY RENT	18,520.00	17,300.00	13,890.00	17,300.00		
101-000.000-671.000	SHERIFF'S LEASE	79,555.64	33,000.00	46,211.79	33,000.00		
101-000.000-671.001	AIR TOUCH LEASE PAYMENTS	3,535.85	3,400.00	3,712.64	3,400.00		
101-000.000-674.000	CONTRIBUTIONS AND DONATIONS	56,144.90					
101-000.000-676.000	REIMBURSEMENTS			31.20			
101-000.000-678.000	MISC REVENUE	5,302.17	2,000.00	8,925.92	2,000.00		

GL Number	Description	2024 Activity	2025 Approved	2025 Activity	2026 Recommended	2026 Recommended Amt Change	2026 Recommended % Change
Fund: 101 GENERAL FUND							
Department: 000.000							
101-000.000-687.000	REFUNDS OF EXPENDITURES						
101-000.000-687.001	WATER/SEWER AND BUILDING FUND	80,326.40	80,500.00	51,491.63	83,000.00	2,500.00	3.11
101-000.000-687.002	FIRE DEPT REVENUES/REIMBURSEM						
101-000.000-687.003	SCHOOL ELECTION REIMBURSEMENT						
101-000.000-687.004	SPONGY MOTH						
101-000.000-699.000	TRANSFER IN		563,708.00		2,292,171.00	1,728,463.00	306.62
Total Department 000.000:		5,968,310.11	6,218,724.00	4,036,710.33	7,966,792.00	1,748,068.00	28.11
Department: 101.000 TOWNSHIP BOARD							
101-101.000-702.001	SALARIES & WAGES	8,285.50	15,000.00	6,559.50	15,000.00		
101-101.000-715.000	SOCIAL SECURITY/MEDICARE	633.85	1,136.00	501.81	1,140.00	4.00	0.35
101-101.000-716.000	PENSION CONTRIBUTION	819.17	1,500.00	646.57	1,500.00		
101-101.000-717.000	HEALTH & LIFE INSURANCE						
101-101.000-727.000	SUPPLIES		100.00	36.00	100.00		
101-101.000-801.001	FILING FEES/LEGAL						
101-101.000-802.000	LEGAL SERVICES		5,000.00		5,000.00		
101-101.000-812.000	LUNCHES/DINNERS/MEETINGS	238.06	1,500.00	341.30	1,500.00		
101-101.000-817.000	MILEAGE REIMBURSEMENT		400.00		400.00		
101-101.000-831.000	SEMINARS/CONTINUING EDUCATION	2,750.00	1,500.00		1,500.00		
101-101.000-965.000	POSTAGE						
Total Department 101.000:		(12,726.58)	(26,136.00)	(8,085.18)	(26,140.00)	(4.00)	0.02
Department: 171.000 SUPERVISOR							
101-171.000-702.001	SALARIES & WAGES	87,716.23	37,087.00	30,382.75	38,578.00	1,491.00	4.02
101-171.000-702.002	SALARY - DEPUTY/ASSISTANT						
101-171.000-702.004	CLERICAL SUPPORT						
101-171.000-702.010	SALARIES & WAGES						
101-171.000-702.011	PAYMENT IN LIEU OF HEALTH INS	11,864.16		4,089.80			
101-171.000-715.000	SOCIAL SECURITY/MEDICARE	7,618.10	2,840.00	2,637.15	2,951.00	111.00	3.91
101-171.000-716.000	PENSION CONTRIBUTION	8,771.59	3,710.00	3,038.23	3,858.00	148.00	3.99
101-171.000-717.000	HEALTH & LIFE INSURANCE	4,996.43		682.01			
101-171.000-727.000	SUPPLIES	199.16	500.00	494.06	750.00	250.00	50.00
101-171.000-801.001	FILING FEES/LEGAL						
101-171.000-802.000	LEGAL SERVICES		500.00		500.00		
101-171.000-812.000	LUNCHES/DINNERS/MEETINGS		300.00	45.54	500.00	200.00	66.67
101-171.000-817.000	MILEAGE REIMBURSEMENT	581.98	900.00	53.76	900.00		
101-171.000-831.000	SEMINARS/CONTINUING EDUCATION	428.50	1,000.00	1,313.02	2,000.00	1,000.00	100.00
101-171.000-832.000	DUES AND MEMBERSHIPS		125.00	115.00	150.00	25.00	20.00
101-171.000-853.000	TELECOMMUNICATIONS	396.70	300.00		500.00	200.00	66.67
101-171.000-963.001	MISCELLANEOUS	45.20	100.00	1,315.00	250.00	150.00	150.00
101-171.000-965.000	POSTAGE	54.66	125.00	41.16	150.00	25.00	20.00
101-171.000-979.000	NEW FURNITURE & EQUIPMENT	2,266.21	500.00		500.00		
Total Department 171.000:		(124,938.92)	(47,987.00)	(44,207.48)	(51,587.00)	(3,600.00)	7.50
Department: 172.000 MANAGER							
101-172.000-702.001	SALARIES & WAGES	199,897.53	220,000.00	168,447.89	261,000.00	41,000.00	18.64
101-172.000-702.002	SALARY - DEPUTY/ASSISTANT	206.34					
101-172.000-702.004	CLERICAL SUPPORT						
101-172.000-702.011	PAYMENT IN LIEU OF HEALTH INS		12,700.00	10,199.25	18,200.00	5,500.00	43.31
101-172.000-715.000	SOCIAL SECURITY/MEDICARE	15,307.88	16,830.00	13,666.54	14,000.00	(2,830.00)	(16.82)
101-172.000-716.000	PENSION CONTRIBUTION	19,255.06	22,000.00	16,534.09	26,100.00	4,100.00	18.64

GL Number	Description	2024 Activity	2025 Approved	2025 Activity	2026 Recommended	2026 Recommended Amt Change	2026 Recommended % Change
Fund: 101 GENERAL FUND							
Department: 172.000 MANAGER							
101-172.000-717.000	HEALTH & LIFE INSURANCE	4,333.68	10,000.00	2,383.52	5,000.00	(5,000.00)	(50.00)
101-172.000-727.000	SUPPLIES	134.90	1,000.00	89.99	1,000.00		
101-172.000-801.001	FILING FEES/LEGAL						
101-172.000-802.000	LEGAL SERVICES		1,000.00		1,000.00		
101-172.000-809.000	PROGRAMMING/SOFTWARE/NETWORK	39.75	4,500.00	41.40	4,000.00	(500.00)	(11.11)
101-172.000-812.000	LUNCHES/DINNERS/MEETINGS	43.83	500.00	41.92	500.00		
101-172.000-817.000	MILEAGE REIMBURSEMENT	959.31	1,250.00	808.92	1,500.00	250.00	20.00
101-172.000-831.000	SEMINARS/CONTINUING EDUCATION	2,904.84	3,150.00	1,056.07	4,000.00	850.00	26.98
101-172.000-832.000	DUES AND MEMBERSHIPS	225.00	775.00	540.00	775.00		
101-172.000-853.000	TELECOMMUNICATIONS	462.50	500.00	500.00	650.00	150.00	30.00
101-172.000-900.000	PRINTING						
101-172.000-963.001	MISCELLANEOUS	90.37	250.00	3,059.50	500.00	250.00	100.00
101-172.000-965.000	POSTAGE		100.00		100.00		
101-172.000-979.000	NEW FURNITURE & EQUIPMENT	3,426.85	2,000.00	17.99	2,000.00		
Total Department 172.000:		(247,287.84)	(296,555.00)	(217,387.08)	(340,325.00)	(43,770.00)	14.76
Department: 191.000 ACCOUNTING							
101-191.000-702.001	SALARIES & WAGES		12,000.00	2,827.44	10,000.00	(2,000.00)	(16.67)
101-191.000-715.000	SOCIAL SECURITY/MEDICARE		918.00	209.64	765.00	(153.00)	(16.67)
101-191.000-716.000	PENSION CONTRIBUTION		1,200.00	274.41	1,000.00	(200.00)	(16.67)
101-191.000-717.000	HEALTH & LIFE INSURANCE			69.02			
101-191.000-831.000	SEMINARS/CONTINUING EDUCATION		500.00	50.00	500.00		
101-191.000-832.000	DUES AND MEMBERSHIPS		500.00	225.00	500.00		
Total Department 191.000:		0.00	(15,118.00)	(3,655.51)	(12,765.00)	2,353.00	(15.56)
Department: 215.000 CLERK							
101-215.000-702.001	SALARIES & WAGES	151,410.15	210,000.00	130,631.30	226,000.00	16,000.00	7.62
101-215.000-702.002	SALARY - DEPUTY/ASSISTANT	38,660.76		210.00			
101-215.000-702.004	CLERICAL SUPPORT	7,048.23					
101-215.000-702.010	SALARY -PART TIME STAFFING						
101-215.000-702.011	PAYMENT IN LIEU OF HEALTH INS		5,200.00	3,454.95	10,400.00	5,200.00	100.00
101-215.000-715.000	SOCIAL SECURITY/MEDICARE	14,763.78	16,065.00	10,002.82	16,800.00	735.00	4.58
101-215.000-716.000	PENSION CONTRIBUTION	15,117.82	21,000.00	12,738.68	22,600.00	1,600.00	7.62
101-215.000-717.000	HEALTH & LIFE INSURANCE	27,341.90	30,000.00	20,453.61	30,000.00		
101-215.000-727.000	SUPPLIES	1,389.40	3,500.00	1,220.64	4,000.00	500.00	14.29
101-215.000-801.001	FILING FEES/LEGAL		5,000.00		5,000.00		
101-215.000-808.000	CONTRACTED SERVICES	100.00	3,000.00		3,000.00		
101-215.000-809.000	PROGRAMMING/SOFTWARE/NETWORK	4,480.60	8,000.00	18,360.05	24,000.00	16,000.00	200.00
101-215.000-812.000	LUNCHES/DINNERS/MEETINGS	310.83	1,000.00	296.87	1,500.00	500.00	50.00
101-215.000-817.000	MILEAGE REIMBURSEMENT	1,535.57	2,200.00	763.60	3,000.00	800.00	36.36
101-215.000-831.000	SEMINARS/CONTINUING EDUCATION	7,352.37	15,000.00	11,842.78	16,000.00	1,000.00	6.67
101-215.000-832.000	DUES AND MEMBERSHIPS	400.00	1,500.00	455.00	2,000.00	500.00	33.33
101-215.000-853.000	TELECOMMUNICATIONS	583.20	1,200.00	673.39	1,200.00		
101-215.000-900.000	PRINTING	49.00	500.00		500.00		
101-215.000-901.000	PUBLISHING	552.60	1,500.00	612.48	1,500.00		
101-215.000-932.000	EQUIPMENT MAINTENANCE						
101-215.000-963.001	MISCELLANEOUS		300.00	2,242.50	300.00		
101-215.000-965.000	POSTAGE	1,059.99	5,000.00	633.65	5,000.00		
101-215.000-979.000	NEW FURNITURE & EQUIPMENT	4,061.17	6,000.00	3,773.84	6,000.00		
Total Department 215.000:		(276,217.37)	(335,965.00)	(218,366.16)	(378,800.00)	(42,835.00)	12.75

GL Number	Description	2024 Activity	2025 Approved	2025 Activity	2026 Recommended	2026 Recommended Amt Change	2026 Recommended % Change
Fund: 101 GENERAL FUND							
Department: 247.000 BOARD OF REVIEW							
101-247.000-702.001	SALARIES & WAGES	1,650.00	3,000.00	1,146.38	3,000.00		
101-247.000-715.000	SOCIAL SECURITY/MEDICARE	126.24	230.00	87.69	230.00		
101-247.000-716.000	PENSION CONTRIBUTION						
101-247.000-717.000	HEALTH & LIFE INSURANCE						
101-247.000-801.001	FILING FEES/LEGAL						
101-247.000-812.000	LUNCHES/DINNERS/MEETINGS	294.80	300.00	240.98	300.00		
101-247.000-831.000	SEMINARS/CONTINUING EDUCATION	150.00	350.00		350.00		
101-247.000-901.000	PUBLISHING		240.00		240.00		
101-247.000-965.000	POSTAGE						
Total Department 247.000:		(2,221.04)	(4,120.00)	(1,475.05)	(4,120.00)	0.00	0.00
Department: 253.000 TREASURER							
101-253.000-702.001	SALARIES & WAGES	113,219.95	115,000.00	96,213.44	120,000.00	5,000.00	4.35
101-253.000-702.002	SALARY - DEPUTY/ASSISTANT						
101-253.000-702.004	CLERICAL SUPPORT						
101-253.000-702.011	PAYMENT IN LIEU OF HEALTH INS	7,759.97	7,800.00	5,590.01	5,200.00	(2,600.00)	(33.33)
101-253.000-715.000	SOCIAL SECURITY/MEDICARE	9,037.05	8,800.00	7,491.69	9,200.00	400.00	4.55
101-253.000-716.000	PENSION CONTRIBUTION	11,169.86	11,500.00	9,604.96	12,000.00	500.00	4.35
101-253.000-717.000	HEALTH & LIFE INSURANCE	9,105.64	10,000.00	6,782.07	10,000.00		
101-253.000-727.000	SUPPLIES	125.16	500.00	442.01	600.00	100.00	20.00
101-253.000-801.001	FILING FEES/LEGAL						
101-253.000-802.000	LEGAL SERVICES		250.00		150.00	(100.00)	(40.00)
101-253.000-808.000	CONTRACTED SERVICES			225.00	500.00	500.00	
101-253.000-809.000	PROGRAMMING/SOFTWARE/NETWORK	3,697.80	6,300.00	11,482.40	8,000.00	1,700.00	26.98
101-253.000-812.000	LUNCHES/DINNERS/MEETINGS	408.35	400.00	506.49	425.00	25.00	6.25
101-253.000-817.000	MILEAGE REIMBURSEMENT	1,510.18	1,600.00	995.54	2,000.00	400.00	25.00
101-253.000-831.000	SEMINARS/CONTINUING EDUCATION	3,015.33	3,500.00	2,619.50	4,000.00	500.00	14.29
101-253.000-832.000	DUES AND MEMBERSHIPS	597.00	600.00	647.00	650.00	50.00	8.33
101-253.000-853.000	TELECOMMUNICATIONS	476.59	650.00	500.00	675.00	25.00	3.85
101-253.000-900.000	PRINTING	4,161.86	4,500.00	1,756.97	4,500.00		
101-253.000-903.000	PROPERTY TAX NOTIFICATIONS	899.84	1,300.00	568.25	1,300.00		
101-253.000-963.001	MISCELLANEOUS	55.21	200.00	876.67	250.00	50.00	25.00
101-253.000-965.000	POSTAGE	9,954.98	9,000.00	8,955.16	11,000.00	2,000.00	22.22
101-253.000-979.000	NEW FURNITURE & EQUIPMENT	4,490.00	2,500.00	347.90	2,500.00		
Total Department 253.000:		(179,684.77)	(184,400.00)	(155,605.06)	(192,950.00)	(8,550.00)	4.64
Department: 257.000 ASSESSOR							
101-257.000-702.001	SALARIES & WAGES	86,684.70	200,000.00	152,646.55	205,000.00	5,000.00	2.50
101-257.000-702.002	SALARY - DEPUTY/ASSISTANT	54,071.69					
101-257.000-702.004	CLERICAL SUPPORT						
101-257.000-702.010	SALARY - CLERICAL	36,604.52					
101-257.000-702.011	PAYMENT IN LIEU OF HEALTH INS						
101-257.000-715.000	SOCIAL SECURITY/MEDICARE	12,913.98	15,300.00	11,048.65	15,100.00	(200.00)	(1.31)
101-257.000-716.000	PENSION CONTRIBUTION	17,728.99	20,000.00	15,264.65	20,500.00	500.00	2.50
101-257.000-717.000	HEALTH & LIFE INSURANCE	51,712.95	60,000.00	38,769.72	60,000.00		
101-257.000-727.000	SUPPLIES	269.06	500.00	60.19	500.00		
101-257.000-801.001	FILING FEES/LEGAL		100.00			(100.00)	(100.00)
101-257.000-802.000	LEGAL SERVICES	12,092.50	20,000.00	2,899.50	15,000.00	(5,000.00)	(25.00)
101-257.000-808.000	CONTRACTED SERVICES		500.00			(500.00)	(100.00)
101-257.000-809.000	PROGRAMMING/SOFTWARE/NETWORK	7,574.75	9,000.00	14,114.50	13,000.00	4,000.00	44.44
101-257.000-812.000	LUNCHES/DINNERS/MEETINGS	383.91	500.00	820.42	550.00	50.00	10.00

GL Number	Description	2024 Activity	2025 Approved	2025 Activity	2026 Recommended	2026 Recommended Amt Change	2026 Recommended % Change
Fund: 101 GENERAL FUND							
Department: 257.000 ASSESSOR							
101-257.000-817.000	MILEAGE REIMBURSEMENT	732.72	1,500.00	2,313.15	1,750.00	250.00	16.67
101-257.000-831.000	SEMINARS/CONTINUING EDUCATION	6,362.39	7,500.00	4,798.10	9,500.00	2,000.00	26.67
101-257.000-832.000	DUES AND MEMBERSHIPS	1,779.28	1,000.00	360.00	1,000.00		
101-257.000-853.000	TELECOMMUNICATIONS	446.20	700.00	420.00	700.00		
101-257.000-901.000	PUBLISHING	406.20	500.00	568.00	600.00	100.00	20.00
101-257.000-903.000	PROPERTY TAX NOTIFICATIONS	1,520.36	2,000.00	1,632.38	2,000.00		
101-257.000-963.001	MISCELLANEOUS	147.35	300.00	2,090.00	500.00	200.00	66.67
101-257.000-965.000	POSTAGE	517.74	6,500.00	5,224.08	6,500.00		
101-257.000-979.000	NEW FURNITURE & EQUIPMENT	1,182.76	2,000.00	219.00	2,000.00		
Total Department 257.000:		(293,132.05)	(347,900.00)	(253,248.89)	(354,200.00)	(6,300.00)	1.81
Department: 261.000 GENERAL ADMINISTRATION							
101-261.000-702.001	SALARIES & WAGES						
101-261.000-702.004	CLERICAL SUPPORT						
101-261.000-715.000	SOCIAL SECURITY/MEDICARE						
101-261.000-716.000	PENSION CONTRIBUTION						
101-261.000-717.000	HEALTH & LIFE INSURANCE	25,316.90	27,500.00	29,950.13	35,000.00	7,500.00	27.27
101-261.000-719.000	WORKERS' COMPENSATION INSURAN	25,701.96	30,000.00	30,946.10	45,000.00	15,000.00	50.00
101-261.000-727.000	SUPPLIES	8,011.95	9,000.00	5,821.34	9,000.00		
101-261.000-801.000	ACCOUNTING SERVICES/AUDIT	19,325.00	19,000.00	19,750.00	20,000.00	1,000.00	5.26
101-261.000-801.001	FILING FEES/LEGAL	114.93	200.00		200.00		
101-261.000-802.000	LEGAL SERVICES	2,122.50	15,000.00	2,756.00	15,000.00		
101-261.000-803.000	ENGINEERING	1,457.00	8,000.00	4,572.60	10,000.00	2,000.00	25.00
101-261.000-805.000	EQUIPMENT RENTAL/SERVICE		500.00		500.00		
101-261.000-808.000	CONTRACTED SERVICES	23,246.81	20,000.00	17,473.21	20,000.00		
101-261.000-809.000	PROGRAMMING/SOFTWARE/NETWORK	65,918.40	225,000.00	158,107.07	225,000.00		
101-261.000-812.000	LUNCHES/DINNERS/MEETINGS			1,074.52	500.00	500.00	
101-261.000-831.000	SEMINARS/CONTINUING EDUCATION		1,000.00		1,000.00		
101-261.000-832.000	DUES AND MEMBERSHIPS	76,628.89	74,000.00	122,990.02	80,000.00	6,000.00	8.11
101-261.000-853.000	TELECOMMUNICATIONS	3,184.74	3,600.00	1,906.33	4,000.00	400.00	11.11
101-261.000-901.000	PUBLISHING	1,714.10	6,000.00	1,704.00	5,000.00	(1,000.00)	(16.67)
101-261.000-902.000	TOWNSHIP NEWSLETTER	2,628.42	3,200.00	1,439.76	3,200.00		
101-261.000-958.000	INSURANCE & BONDS	100.00	4,000.00		4,000.00		
101-261.000-961.001	MAPPING & AERIAL PHOTO	3,543.39	4,000.00	3,543.39	4,000.00		
101-261.000-963.001	MISCELLANEOUS	2,723.94	1,000.00	29,574.94	5,000.00	4,000.00	400.00
101-261.000-964.000	TAX/PERMIT FEES REFUND	3,353.26	5,000.00	1,618.57	5,000.00		
101-261.000-965.000	POSTAGE	1,482.84	8,500.00	2,162.23	9,000.00	500.00	5.88
101-261.000-969.002	ADMINISTRATION FEES		200.00		200.00		
101-261.000-975.000	PEG FUND COMMITMENT	40,817.03	53,000.00	26,360.11	40,000.00	(13,000.00)	(24.53)
Total Department 261.000:		(307,392.06)	(517,700.00)	(461,750.32)	(540,600.00)	(22,900.00)	4.42
Department: 262.000 ELECTIONS							
101-262.000-702.001	SALARIES & WAGES	14,570.84	15,000.00	(1,170.78)	25,000.00	10,000.00	66.67
101-262.000-702.002	SALARY - DEPUTY/ASSISTANT	14,705.67		8.63			
101-262.000-715.000	SOCIAL SECURITY/MEDICARE	2,497.81	1,150.00	718.05	3,000.00	1,850.00	160.87
101-262.000-716.000	PENSION CONTRIBUTION	116.52	1,500.00		2,500.00	1,000.00	66.67
101-262.000-717.000	HEALTH & LIFE INSURANCE						
101-262.000-727.000	SUPPLIES	2,030.01	5,000.00	1,843.84	7,500.00	2,500.00	50.00
101-262.000-801.001	FILING FEES/LEGAL						
101-262.000-802.000	LEGAL SERVICES	1,304.00	1,000.00		1,500.00	500.00	50.00
101-262.000-808.000	CONTRACTED SERVICES	81,905.05	55,000.00	20,111.30	100,000.00	45,000.00	81.82

GL Number	Description	2024 Activity	2025 Approved	2025 Activity	2026 Recommended	2026 Recommended Amt Change	2026 Recommended % Change
Fund: 101 GENERAL FUND							
Department: 262.000 ELECTIONS							
101-262.000-809.000	PROGRAMMING/SOFTWARE/NETWORK	13,565.04	42,000.00	8,867.00	50,000.00	8,000.00	19.05
101-262.000-812.000	LUNCHES/DINNERS/MEETINGS	11,449.83	5,000.00	2,449.67	15,000.00	10,000.00	200.00
101-262.000-817.000	MILEAGE REIMBURSEMENT	1,252.85	2,000.00	786.14	2,500.00	500.00	25.00
101-262.000-853.000	TELECOMMUNICATIONS						
101-262.000-900.000	PRINTING	4,025.11	10,000.00	8,014.52	15,000.00	5,000.00	50.00
101-262.000-901.000	PUBLISHING	7,094.46	3,000.00		5,000.00	2,000.00	66.67
101-262.000-940.000	FLEET VEHICLE RENT						
101-262.000-963.001	MISCELLANEOUS	558.57	2,500.00	142.50	2,500.00		
101-262.000-965.000	POSTAGE	9,431.32	30,000.00	1,745.83	30,000.00		
101-262.000-972.000	CAPITAL OUTLAY						
101-262.000-979.000	NEW FURNITURE & EQUIPMENT	3,149.42	5,000.00	2,303.97	7,000.00	2,000.00	40.00
Total Department 262.000:		(167,656.50)	(178,150.00)	(45,820.67)	(266,500.00)	(88,350.00)	49.59
Department: 265.000 TOWNSHIP HALL AND GROUNDS							
101-265.000-702.001	SALARIES & WAGES	14,628.58	16,000.00	13,838.39	18,000.00	2,000.00	12.50
101-265.000-715.000	SOCIAL SECURITY/MEDICARE	1,187.92	1,216.00	1,135.12	1,380.00	164.00	13.49
101-265.000-716.000	PENSION CONTRIBUTION	40.00	100.00	10.00		(100.00)	(100.00)
101-265.000-717.000	HEALTH & LIFE INSURANCE						
101-265.000-727.000	SUPPLIES	29.37	100.00	(41.34)	100.00		
101-265.000-775.000	BUILDING REPAIR & MAINTENANCE	53.71	2,500.00	494.88	2,500.00		
101-265.000-801.001	FILING FEES/LEGAL						
101-265.000-805.000	EQUIPMENT RENTAL/SERVICE	1,085.61	1,700.00	673.80	1,700.00		
101-265.000-808.000	CONTRACTED SERVICES	12,093.49	15,000.00	9,157.71	17,000.00	2,000.00	13.33
101-265.000-815.000	MOSQUITO/LEAF COLLECTION	10,340.00	23,000.00		25,000.00	2,000.00	8.70
101-265.000-819.000	SNOW PLOWING/REMOVAL	22,466.75	20,000.00	16,013.34	20,600.00	600.00	3.00
101-265.000-821.000	CLEANING BUILDING	19,941.68	22,000.00	13,569.14	22,660.00	660.00	3.00
101-265.000-822.000	TRASH REMOVAL	2,433.55	2,900.00	1,758.43	2,987.00	87.00	3.00
101-265.000-853.000	TELECOMMUNICATIONS	16,040.16	20,000.00	14,026.01	20,000.00		
101-265.000-920.000	ELECTRIC	54,748.74	38,000.00	57,133.02	50,000.00	12,000.00	31.58
101-265.000-923.000	NATURAL GAS	12,883.17	16,000.00	12,423.07	22,000.00	6,000.00	37.50
101-265.000-924.000	WATER AND SEWER	1,433.08	1,600.00	1,060.90	1,800.00	200.00	12.50
101-265.000-932.000	EQUIPMENT MAINTENANCE	34,455.19	16,000.00	42,610.53	30,000.00	14,000.00	87.50
101-265.000-933.000	BUILDING MAINTENANCE	15,065.83	13,000.00	9,059.86	13,000.00		
101-265.000-935.000	GROUNDS MAINTENANCE	30,484.77	36,000.00	29,596.12	36,000.00		
101-265.000-940.000	FLEET VEHICLE RENT		500.00		500.00		
101-265.000-958.000	INSURANCE & BONDS	25,276.86	35,000.00	39,411.25	45,000.00	10,000.00	28.57
101-265.000-963.001	MISCELLANEOUS	1,904.63	2,500.00	2,777.53	3,000.00	500.00	20.00
101-265.000-965.000	POSTAGE						
101-265.000-972.000	CAPITAL OUTLAY	61,428.70		26,360.00	25,000.00	25,000.00	
101-265.000-973.000	GROUNDS IMPROVEMENTS		5,000.00		5,000.00		
101-265.000-979.000	NEW FURNITURE & EQUIPMENT	845.47	2,500.00	2,370.18	2,500.00		
Total Department 265.000:		(338,867.26)	(290,616.00)	(293,437.94)	(365,727.00)	(75,111.00)	25.85
Department: 272.000 OTHER TOWNSHIP							
101-272.000-715.000	SOCIAL SECURITY/MEDICARE TAXE						
101-272.000-716.000	PENSION CONTRIBUTION						
101-272.000-719.000	WORKERS' COMPENSATION INSURAN						
101-272.000-810.002	HAZMAT ASSSESSMENT						
101-272.000-815.000	MOSQUITO/LEAF COLLECTION						
101-272.000-816.000	KENT COUNTY EMS ASSESSMENT						
101-272.000-816.003	DISPATCH/FIRE						

GL Number	Description	2024 Activity	2025 Approved	2025 Activity	2026 Recommended	2026 Recommended Amt Change	2026 Recommended % Change
Fund: 101 GENERAL FUND							
Department: 272.000 OTHER TOWNSHIP							
101-272.000-958.000	INSURANCE AND BONDS						
101-272.000-961.000	GIS STUDY/EQUIPMENT						
101-272.000-963.001	MISCELLANEOUS						
101-272.000-964.000	Tax/Permit fees refund						
Total Department 272.000:		0.00	0.00	0.00	0.00	0.00	0.00
Department: 371.000 BUILDING/MECHANICAL INSPECTION							
101-371.000-702.001	SALARIES & WAGES			8,362.11			
101-371.000-702.002	SALARY - DEPUTY/ASSISTANT						
101-371.000-702.003	SALARY - ELECTRICAL INSPECT						
101-371.000-702.004	CLERICAL SUPPORT						
101-371.000-702.009	DEFERRED COMP IN LIEU OF HEAL						
101-371.000-702.011	PAYMENT IN LIEU OF HEALTH INS						
101-371.000-702.012	TEMPORARY HELP						
101-371.000-715.000	SOCIAL SECURITY/MEDICARE			639.74			
101-371.000-716.000	PENSION CONTRIBUTION			680.69			
101-371.000-717.000	HEALTH & LIFE INSURANCE						
101-371.000-718.000	UNEMPLOYMENT COMPENSATION						
Total Department 371.000:		0.00	0.00	(9,682.54)	0.00	0.00	0.00
Department: 443.000 WATER & SEWER							
101-443.000-702.001	SALARIES & WAGES						
101-443.000-702.002	SALARY - DEPUTY/ASSISTANT						
101-443.000-702.009	DEFERRED COMP IN LIEU OF HEAL						
101-443.000-702.011	PAYMENT IN LIEU OF HEALTH INS						
101-443.000-705.001	METER READING						
101-443.000-715.000	SOCIAL SECURITY/MEDICARE						
101-443.000-716.000	PENSION CONTRIBUTION						
101-443.000-717.000	HEALTH & LIFE INSURANCE			12,224.60			
101-443.000-853.000	TELECOMMUNICATIONS			250.00			
101-443.000-926.000	HYDRANT RENTAL	13,980.00			15,000.00	15,000.00	
Total Department 443.000:		(13,980.00)	0.00	(12,474.60)	(15,000.00)	(15,000.00)	0.00
Department: 445.000 DRAINS							
101-445.000-801.001	FILING FEES/LEGAL						
101-445.000-808.000	CONTRACTED SERVICES	51,163.53	40,000.00	46,171.73	350,000.00	310,000.00	775.00
Total Department 445.000:		(51,163.53)	(40,000.00)	(46,171.73)	(350,000.00)	(310,000.00)	775.00
Department: 446.000 HIGHWAYS, STREETS & TRAILS							
101-446.000-702.006	SALARY - BOARDS/COMMISSIONS						
101-446.000-801.001	FILING FEES/LEGAL						
101-446.000-808.000	CONTRACTED SERVICES	20,239.46	25,000.00	12,928.59	25,000.00		
101-446.000-920.001	DIVISION AVE			77.94			
101-446.000-960.000	ROAD CONSTRUCTION	226,532.56	350,007.00	304,036.03	500,000.00	149,993.00	42.85
101-446.000-960.002	TRAIL CONSTRUCTION & MAINTENA	6,502.54	15,000.00	1,770.29	15,000.00		
101-446.000-972.000	CAPITAL OUTLAY	8,200.00	20,000.00		20,000.00		
101-446.000-973.001	DIVISION AVE MAINTENANCE	2,943.18	10,000.00	2,551.06	10,000.00		
Total Department 446.000:		(264,417.74)	(420,007.00)	(321,363.91)	(570,000.00)	(149,993.00)	35.71
Department: 448.000 STREET LIGHTING							
101-448.000-801.001	FILING FEES/LEGAL						
101-448.000-802.000	LEGAL SERVICES						

GL Number	Description	2024 Activity	2025 Approved	2025 Activity	2026 Recommended	2026 Recommended Amt Change	2026 Recommended % Change
Fund: 101 GENERAL FUND							
Department: 448.000 STREET LIGHTING							
101-448.000-901.000	PUBLISHING		500.00		500.00		
101-448.000-920.000	ELECTRIC	205,908.18	200,000.00	143,642.50	210,000.00	10,000.00	5.00
101-448.000-920.001	DIVISION AVE	4,903.00	6,000.00	3,736.37	7,000.00	1,000.00	16.67
101-448.000-920.002	INTERSECTION LIGHTS/INSTALL/O		200.00		200.00		
Total Department 448.000:		(210,811.18)	(206,700.00)	(147,378.87)	(217,700.00)	(11,000.00)	5.32
Department: 567.000 CEMETERY							
101-567.000-702.001	SALARIES & WAGES	29,880.77	31,000.00	25,237.08	32,550.00	1,550.00	5.00
101-567.000-702.002	SALARY - DEPUTY/ASSISTANT	22,619.97		24,067.50	30,000.00	30,000.00	
101-567.000-715.000	SOCIAL SECURITY/MEDICARE	4,016.30	2,375.00	3,771.79	4,500.00	2,125.00	89.47
101-567.000-716.000	PENSION CONTRIBUTION		3,100.00		6,255.00	3,155.00	101.77
101-567.000-717.000	HEALTH & LIFE INSURANCE						
101-567.000-727.000	SUPPLIES	144.00	250.00	163.55	250.00		
101-567.000-740.000	OPERATING SUPPLIES	5,730.15	3,000.00	3,661.94	10,000.00	7,000.00	233.33
101-567.000-741.000	FUEL	178.57	2,000.00	1,335.50	2,500.00	500.00	25.00
101-567.000-775.000	BUILDING REPAIR & MAINTENANCE	865.20	5,000.00	355.77	5,000.00		
101-567.000-801.001	FILING FEES/LEGAL						
101-567.000-802.000	LEGAL SERVICES	798.50	500.00		500.00		
101-567.000-803.000	ENGINEERING	24,197.56	5,000.00	2,553.29	10,000.00	5,000.00	100.00
101-567.000-808.000	CONTRACTED SERVICES	300.00	2,000.00	1,631.75	2,000.00		
101-567.000-809.000	PROGRAMMING/SOFTWARE/NETWORK		1,400.00	723.00	2,000.00	600.00	42.86
101-567.000-817.000	MILEAGE REIMBURSEMENT	101.01	100.00	43.68	150.00	50.00	50.00
101-567.000-819.000	SNOW PLOWING/REMOVAL	4,461.39	5,000.00	2,520.00	6,000.00	1,000.00	20.00
101-567.000-822.000	TRASH REMOVAL	845.00	650.00	612.48	800.00	150.00	23.08
101-567.000-853.000	TELECOMMUNICATIONS						
101-567.000-920.000	ELECTRIC	1,309.56	1,600.00	937.39	1,600.00		
101-567.000-932.000	EQUIPMENT MAINTENANCE	250.00	3,000.00	2,858.93	5,000.00	2,000.00	66.67
101-567.000-940.000	FLEET VEHICLE RENT						
101-567.000-963.001	MISCELLANEOUS		500.00	400.00	500.00		
101-567.000-965.000	POSTAGE						
101-567.000-972.000	CAPITAL OUTLAY	127,496.07	40,000.00	33,543.00	80,000.00	40,000.00	100.00
101-567.000-973.000	GROUNDS IMPROVEMENTS	4,009.24	50,000.00	42,145.23	50,000.00		
101-567.000-979.000	NEW FURNITURE & EQUIPMENT	6,491.19	50,000.00	101.64	52,000.00	2,000.00	4.00
Total Department 567.000:		(233,694.48)	(206,475.00)	(146,663.52)	(301,605.00)	(95,130.00)	46.07
Department: 596.000 PUBLIC TRANSPORTATION							
101-596.000-860.000	INTERURBAN TRANSIT AUTHORITY	47,321.21	58,000.00	37,958.78	58,000.00		
Total Department 596.000:		(47,321.21)	(58,000.00)	(37,958.78)	(58,000.00)	0.00	0.00
Department: 701.000 PLANNING AND ZONING							
101-701.000-702.001	SALARIES & WAGES	146,457.32	165,000.00	124,671.44	165,000.00		
101-701.000-702.002	SALARY - DEPUTY/ASSISTANT						
101-701.000-702.004	CLERICAL SUPPORT						
101-701.000-702.006	SALARY - BOARDS/COMMISSIONS	8,680.00	9,500.00	5,820.00	9,500.00		
101-701.000-702.010	INTERN SUPPORT						
101-701.000-702.011	PAYMENT IN LIEU OF HEALTH INS	5,140.00	5,200.00	4,260.00	5,200.00		
101-701.000-715.000	SOCIAL SECURITY/MEDICARE	12,261.24	12,625.00	10,308.49	12,625.00		
101-701.000-716.000	PENSION CONTRIBUTION	14,188.95	16,500.00	12,613.63	16,500.00		
101-701.000-717.000	HEALTH & LIFE INSURANCE	26,893.93	30,000.00	19,728.61	31,500.00	1,500.00	5.00
101-701.000-727.000	SUPPLIES	526.23	700.00	44.48	400.00	(300.00)	(42.86)
101-701.000-727.001	REFERENCE MATERIALS	152.00	200.00	30.00	200.00		

GL Number	Description	2024 Activity	2025 Approved	2025 Activity	2026 Recommended	2026 Recommended Amt Change	2026 Recommended % Change
Fund: 101 GENERAL FUND							
Department: 701.000 PLANNING AND ZONING							
101-701.000-727.002	MUNICODE UPDATES	934.50	8,000.00	981.23	8,000.00		
101-701.000-801.001	FILING FEES/LEGAL						
101-701.000-802.000	LEGAL SERVICES	12,478.50	20,000.00	25,356.00	20,000.00		
101-701.000-808.000	CONTRACTED SERVICES	32,612.72	45,000.00	24,766.00	48,000.00	3,000.00	6.67
101-701.000-808.001	ENGINEERING CONTRACTED SERVIC	1,960.29	25,000.00	7,194.76	25,000.00		
101-701.000-809.000	PROGRAMMING/SOFTWARE/NETWORK	939.90	3,000.00	1,750.80	3,000.00		
101-701.000-812.000	LUNCHES/DINNERS/MEETINGS	417.25	200.00	140.25	400.00	200.00	100.00
101-701.000-817.000	MILEAGE REIMBURSEMENT	107.73	750.00	130.44	500.00	(250.00)	(33.33)
101-701.000-831.000	SEMINARS/CONTINUING EDUCATION	880.00	2,500.00	1,555.00	2,000.00	(500.00)	(20.00)
101-701.000-832.000	DUES AND MEMBERSHIPS	95.00	500.00	105.00	500.00		
101-701.000-853.000	TELECOMMUNICATIONS	530.52	600.00	500.00	600.00		
101-701.000-900.000	PRINTING	405.44	750.00	205.00	500.00	(250.00)	(33.33)
101-701.000-901.000	PUBLISHING	6,973.56	5,000.00	4,171.66	5,000.00		
101-701.000-963.001	MISCELLANEOUS	54.00	500.00	1,315.00	500.00		
101-701.000-964.000	TAX/PERMIT FEES REFUND						
101-701.000-965.000	POSTAGE	1,693.11	4,000.00	704.22	4,000.00		
101-701.000-979.000	NEW FURNITURE & EQUIPMENT	2,106.88	1,000.00	24.99	1,000.00		
Total Department 701.000:		(276,489.07)	(356,525.00)	(246,377.00)	(359,925.00)	(3,400.00)	0.95
Department: 728.000 ECONOMIC DEVELOPMENT							
101-728.000-806.000	PURCHASE OF DEVELOPMENT RIGHT						
Total Department 728.000:		0.00	0.00	0.00	0.00	0.00	0.00
Department: 751.000 PARKS AND RECREATION							
101-751.000-702.006	SALARY - BOARDS/COMMISSIONS	1,180.00	2,500.00	1,760.00	2,500.00		
101-751.000-715.000	SOCIAL SECURITY/MEDICARE	90.26	190.00	134.65	190.00		
101-751.000-716.000	PENSION CONTRIBUTION	12.00	50.00	35.00	50.00		
101-751.000-727.000	SUPPLIES	87.08	100.00		100.00		
101-751.000-801.001	FILING FEES/LEGAL						
101-751.000-808.000	CONTRACTED SERVICES	15,920.23	25,000.00	8,477.20	25,000.00		
101-751.000-812.000	LUNCHES/DINNERS/MEETINGS	332.52	600.00	453.40	600.00		
101-751.000-880.000	COMMUNITY PROMOTIONS	3,505.09	5,000.00	11,162.51	5,000.00		
101-751.000-882.000	TASTE OF GAINES			16,265.53			
101-751.000-900.000	PRINTING		600.00		600.00		
101-751.000-901.000	PUBLISHING		200.00		200.00		
101-751.000-963.001	MISCELLANEOUS	818.73	250.00	97.08	250.00		
101-751.000-965.000	POSTAGE		100.00	62.40	100.00		
101-751.000-972.000	CAPITAL OUTLAY			14,289.00			
101-751.000-973.000	GROUNDS IMPROVEMENTS	562.88	5,000.00	728.48	25,000.00	20,000.00	400.00
Total Department 751.000:		(22,508.79)	(39,590.00)	(53,465.25)	(59,590.00)	(20,000.00)	50.52
Department: 757.000 TASK FORCE 20/20							
101-757.000-702.001	SALARIES & WAGES						
101-757.000-702.006	SALARY - BOARDS/COMMISSIONS						
101-757.000-963.001	MISCELLANEOUS						
Total Department 757.000:		0.00	0.00	0.00	0.00	0.00	0.00
Department: 790.000 LIBRARY							
101-790.000-727.000	SUPPLIES						
101-790.000-775.000	BUILDING REPAIR & MAINTENANCE	29.85	500.00	45.96	500.00		
101-790.000-801.001	FILING FEES/LEGAL						

GL Number	Description	2024 Activity	2025 Approved	2025 Activity	2026 Recommended	2026 Recommended Amt Change	2026 Recommended % Change
Fund: 101 GENERAL FUND							
Department: 790.000 LIBRARY							
101-790.000-805.000	EQUIPMENT RENTAL/SERVICE		200.00	1,566.21	2,000.00	1,800.00	900.00
101-790.000-808.000	CONTRACTED SERVICES	1,758.55	2,000.00	4,794.11	2,000.00		
101-790.000-819.000	SNOW PLOWING/REMOVAL	7,532.65	8,000.00	5,514.08	8,500.00	500.00	6.25
101-790.000-821.000	CLEANING BUILDING	19,972.20	21,400.00	13,599.75	23,000.00	1,600.00	7.48
101-790.000-822.000	TRASH REMOVAL	1,071.20	1,000.00	777.98	1,200.00	200.00	20.00
101-790.000-920.000	ELECTRIC	11,101.56	11,500.00	12,109.09	13,000.00	1,500.00	13.04
101-790.000-923.000	NATURAL GAS	3,058.10	5,000.00	2,683.28	7,000.00	2,000.00	40.00
101-790.000-924.000	WATER AND SEWER	569.24	800.00	1,031.71	1,500.00	700.00	87.50
101-790.000-932.000	EQUIPMENT MAINTENANCE	3,162.59	5,000.00	3,675.90	5,000.00		
101-790.000-933.000	BUILDING MAINTENANCE	6,245.26	7,000.00	5,115.29	7,000.00		
101-790.000-935.000	GROUNDS MAINTENANCE	5,027.67	8,500.00	4,091.29	8,500.00		
101-790.000-958.000	INSURANCE & BONDS	4,419.21	5,000.00	2,108.00	5,000.00		
101-790.000-963.001	MISCELLANEOUS		100.00		100.00		
101-790.000-973.000	GROUNDS IMPROVEMENTS		8,000.00		8,000.00		
101-790.000-979.000	NEW FURNITURE & EQUIPMENT	3,353.88	5,000.00	4,060.74	5,000.00		
Total Department 790.000:		(67,301.96)	(89,000.00)	(61,173.39)	(97,300.00)	(8,300.00)	9.33
Department: 900.000 CAPITAL OUTLAY							
101-900.000-972.000	CAPITAL OUTLAY						
Total Department 900.000:		0.00	0.00	0.00	0.00	0.00	0.00
Department: 990.000 TRANSFER OUT							
101-990.000-995.000	TRANSFER OUT	1,800,392.74	2,557,780.00		3,403,958.00	846,178.00	33.08
Total Department 990.000:		(1,800,392.74)	(2,557,780.00)	0.00	(3,403,958.00)	(846,178.00)	33.08
Department: 999.000							
101-999.000-998.000	CONTINGENCY						
Total Department 999.000:		0.00	0.00	0.00	0.00	0.00	0.00
Fund 101 - GENERAL FUND:							
TOTAL ESTIMATED REVENUES		5,968,310.11	6,218,724.00	4,036,710.33	7,966,792.00	1,748,068.00	28.11
TOTAL APPROPRIATIONS		4,938,205.09	6,218,724.00	2,785,748.93	7,966,792.00	1,748,068.00	28.11
NET OF REVENUES & APPROPRIATIONS:		1,030,105.02	0.00	1,250,961.40	0.00	0.00	

Public Safety Fund

Public Safety Revenue

Revenue for public safety falls into three categories as outlined in Table 3. They are Public Safety Special Assessment Revenue, transfers from the General Fund, and a new category of Revenue Sharing from the State that is specifically earmarked for Public Safety policing activities.

Table 3

Category	Projected Revenue	Percent
SAD Revenue	$2,230,457	42.77%
Transfer from General Fund	$2,903,958	55.68%
State Revenue Sharing	$80,885	1.55%
Total	**$5,215,300**	

The Township Board approved an increase in the Public Safety Special Assessment from a 1.25 mill equivalent to a 1.50 mill equivalent at their September meeting. The increased Special Assessment will cost the average homeowner around $207 per year. 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. They will also be used to fund the operation of the Gaines Charter Township Fire Department. This GCTFD is responsible for fire and medical coverage throughout the entire Township.

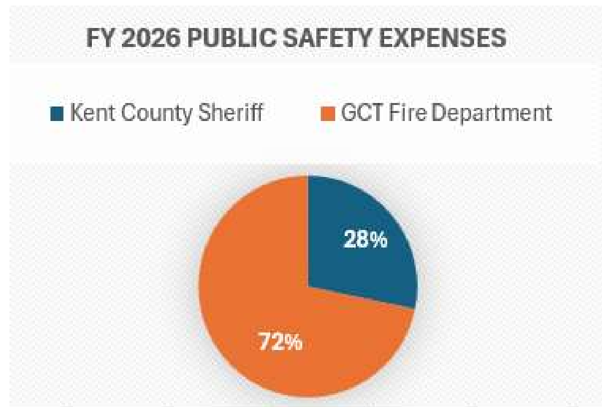
Public Safety Expenses

The Public Safety Expenses fall into two categories which can be seen in Table 4.

Table 4

Category	Projected Expense	Percent
Kent County Sheriff	$1,475,000	28.28%
GCT Fire Department	$3,740,300	71.72%
Total	**$5,215,300**	

The Kent County Sheriff's Office budget is anticipated to increase by $47,000 for FY 2026. 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. The FY 2026 budget includes funding for additional full-time firefighter staffing. This will help the department be better able to respond to incidents in the Township.

BUDGET REPORT FOR GAINES CHARTER TOWNSHIP
Calculations As Of 12/31/2025

GL Number	Description	2024 Activity	2025 Approved	2025 Activity	2026 Recommended	2026 Recommended Amt Change	2026 Recommended % Change
Fund: 205 PUBLIC SAFETY SAD							
Department: 000.000							
205-000.000-452.000	PUBLIC SAFETY SAD REVENUE	1,211,634.87	1,637,200.00	1,553,493.93	2,230,457.00	593,257.00	36.24
205-000.000-503.000	SAFER GRANT REVENUE						
205-000.000-543.000	STATE GRANTS - PUBLIC SAFETY	10,000.00		42,000.00	80,885.00	80,885.00	
205-000.000-613.000	BYRON TWP SERVICE FEE	18,312.37	564,000.00	8,430.00		(564,000.00)	(100.00)
205-000.000-613.001	BYRON TWP REIMBURSEMENT	2,144.54					
205-000.000-642.000	SALE OF EQUIPMENT	77,805.45		28.75			
205-000.000-665.000	INTEREST						
205-000.000-666.000	DIVIDENDS	11,286.91					
205-000.000-674.000	CONTRIBUTIONS AND DONATIONS						
205-000.000-675.001	ARPA PUBLIC SAFETY REVENUE	340,000.00	200,000.00			(200,000.00)	(100.00)
205-000.000-687.002	FIRE DEPT REVENUES/REIMBURSEM	332,154.86		530,875.00			
205-000.000-699.000	TRANSFER IN	1,800,392.74	2,557,780.00		2,903,958.00	346,178.00	13.53
Total Department 000.000:		3,803,731.74	4,958,980.00	2,134,827.68	5,215,300.00	256,320.00	5.17
Department: 301.000 LAW ENFORCEMENT							
205-301.000-727.000	SUPPLIES	188.17	500.00		500.00		
205-301.000-820.000	KENT COUNTY SHERIFF PATROL	1,425,987.01	1,428,000.00	1,105,212.46	1,475,000.00	47,000.00	3.29
205-301.000-880.000	COMMUNITY PROMOTIONS						
205-301.000-972.000	CAPITAL OUTLAY						
Total Department 301.000:		(1,426,175.18)	(1,428,500.00)	(1,105,212.46)	(1,475,500.00)	(47,000.00)	3.29
Department: 336.001 CUTLERVILLE FIRE DEPARTMENT							
205-336.001-702.001	SALARIES & WAGES	28,883.47					
205-336.001-702.002	SALARY - DEPUTY/ASSISTANT	372,551.83					
205-336.001-702.003	FILL IN FOR FULL TIME	18,892.44					
205-336.001-702.005	SALARIES - POC FIRE FIGHTERS	23,960.20					
205-336.001-702.008	OFFICER STIPENDS	3,192.60					
205-336.001-702.010	SALARY -PART TIME STAFFING	29,512.74					
205-336.001-702.011	PAYMENT IN LIEU OF HEALTH INS	316.19					
205-336.001-702.013	OVERTIME	56,251.03					
205-336.001-702.014	OVERTIME - FLSA	28,868.61					
205-336.001-702.778	TRAINING PAY	3,253.47					
205-336.001-715.000	SOCIAL SECURITY/MEDICARE	42,423.38					
205-336.001-716.000	PENSION CONTRIBUTION	39,568.52					
205-336.001-717.000	HEALTH & LIFE INSURANCE	106,867.57		1,400.77			
205-336.001-719.000	WORKER'S COMPENSATION INSURAN	35,804.64					
205-336.001-727.000	SUPPLIES	3,378.42					
205-336.001-740.000	OPERATING SUPPLIES	6,804.24					
205-336.001-741.000	FUEL	10,095.73					
205-336.001-775.000	BUILDING REPAIR & MAINTENANCE						
205-336.001-776.000	UNIFORMS	5,161.19					
205-336.001-776.001	TURN OUT GEAR	12,412.18					
205-336.001-801.001	FILING FEES/LEGAL						
205-336.001-802.000	LEGAL SERVICES	8,641.50					
205-336.001-808.000	CONTRACTED SERVICES	7,116.53					
205-336.001-809.000	PROGRAMMING/SOFTWARE/NETWORK	29,112.66					
205-336.001-810.000	INSPECTIONS						
205-336.001-810.001	FIRE PREVENTION EDUCATION	1,407.00					
205-336.001-810.002	HAZMAT ASSESSMENT						
205-336.001-811.000	TRAINING	9,951.46					
205-336.001-816.000	KENT COUNTY EMS ASSESSMENT	769.33					

GL Number	Description	2024 Activity	2025 Approved	2025 Activity	2026 Recommended	2026 Recommended Amt Change	2026 Recommended % Change
Fund: 205 PUBLIC SAFETY SAD							
Department: 336.001 CUTLERVILLE FIRE DEPARTMENT							
205-336.001-816.001	BYRON TWP ASSESSMENT	1,146.73					
205-336.001-816.002	KENT CO FIRE ASSESSMENT						
205-336.001-817.000	MILEAGE REIMBURSEMENT						
205-336.001-819.000	SNOW PLOWING/REMOVAL	4,383.35					
205-336.001-822.000	TRASH REMOVAL	1,215.57					
205-336.001-831.000	SEMINARS/CONTINUING EDUCATION	618.03					
205-336.001-832.000	DUES AND MEMBERSHIPS	306.65					
205-336.001-835.000	PHYSICAL EXAMINATIONS	7,286.47					
205-336.001-853.000	TELECOMMUNICATIONS	4,768.81					
205-336.001-920.000	ELECTRIC	10,968.43					
205-336.001-923.000	NATURAL GAS	3,726.99					
205-336.001-924.000	WATER AND SEWER	892.67					
205-336.001-931.000	VEHICLE MAINTENANCE	37,822.48					
205-336.001-932.000	EQUIPMENT MAINTENANCE	16,888.90					
205-336.001-933.000	BUILDING MAINTENANCE	5,658.01					
205-336.001-935.000	GROUNDS MAINTENANCE	1,480.01		115.00			
205-336.001-956.000	FOOD ALLOWANCE	1,067.47					
205-336.001-958.000	INSURANCE & BONDS	23,922.07					
205-336.001-963.001	MISCELLANEOUS	895.93					
205-336.001-972.000	CAPITAL OUTLAY	17,853.65					
205-336.001-973.000	GROUNDS IMPROVEMENTS						
205-336.001-979.000	NEW FURNITURE & EQUIPMENT	5,496.99					
205-336.001-998.000	CONTINGENCY						
Total Department 336.001:		(1,031,596.14)	0.00	(1,515.77)	0.00	0.00	0.00
Department: 336.002 DUTTON FIRE DEPARTMENT							
205-336.002-702.001	SALARIES & WAGES	49,347.03					
205-336.002-702.002	SALARY - DEPUTY/ASSISTANT	481,200.99					
205-336.002-702.003	FILL IN FOR FULL TIME	1,589.36					
205-336.002-702.005	SALARIES - POC FIRE FIGHTERS	30,169.56					
205-336.002-702.008	OFFICER STIPENDS	6,125.00					
205-336.002-702.010	SALARY -PART TIME STAFFING						
205-336.002-702.011	PAYMENT IN LIEU OF HEALTH INS	5,100.00					
205-336.002-702.013	OVERTIME	40,909.06					
205-336.002-702.014	OVERTIME - FLSA	51,450.32					
205-336.002-702.015	ELECTRICAL/FIRE INSPECTOR	14,548.93					
205-336.002-702.778	TRAINING PAY	22,733.44					
205-336.002-715.000	SOCIAL SECURITY/MEDICARE	52,185.00					
205-336.002-716.000	PENSION CONTRIBUTION	51,870.93					
205-336.002-717.000	HEALTH & LIFE INSURANCE	105,922.20					
205-336.002-719.000	WORKER'S COMPENSATION INSURAN	35,340.24					
205-336.002-727.000	SUPPLIES	2,582.15					
205-336.002-740.000	OPERATING SUPPLIES	7,526.20					
205-336.002-741.000	FUEL	17,503.44					
205-336.002-775.000	BUILDING REPAIR & MAINTENANCE						
205-336.002-776.000	UNIFORMS	6,720.61					
205-336.002-776.001	TURN OUT GEAR	26,167.77					
205-336.002-801.001	FILING FEES/LEGAL						
205-336.002-802.000	LEGAL SERVICES	24.50					
205-336.002-808.000	CONTRACTED SERVICES	7,418.84					

GL Number	Description	2024 Activity	2025 Approved	2025 Activity	2026 Recommended	2026 Recommended Amt Change	2026 Recommended % Change
Fund: 205 PUBLIC SAFETY SAD							
Department: 336.002 DUTTON FIRE DEPARTMENT							
205-336.002-809.000	PROGRAMMING/SOFTWARE/NETWORK	34,965.79					
205-336.002-810.001	FIRE PREVENTION EDUCATION	1,887.98					
205-336.002-810.002	HAZMAT ASSESSMENT	2,000.00					
205-336.002-811.000	TRAINING	884.42					
205-336.002-816.000	KENT COUNTY EMS ASSESSMENT	1,016.58					
205-336.002-817.000	MILEAGE REIMBURSEMENT						
205-336.002-819.000	SNOW PLOWING/REMOVAL	6,091.54					
205-336.002-822.000	TRASH REMOVAL	654.72					
205-336.002-831.000	SEMINARS/CONTINUING EDUCATION	2,811.88					
205-336.002-832.000	DUES AND MEMBERSHIPS	661.16					
205-336.002-835.000	PHYSICAL EXAMINATIONS	5,955.25					
205-336.002-853.000	TELECOMMUNICATIONS	10,414.15					
205-336.002-920.000	ELECTRIC	13,271.99					
205-336.002-923.000	NATURAL GAS	5,752.84					
205-336.002-924.000	WATER AND SEWER	669.24					
205-336.002-931.000	VEHICLE MAINTENANCE	30,322.01					
205-336.002-932.000	EQUIPMENT MAINTENANCE	4,182.77					
205-336.002-933.000	BUILDING MAINTENANCE	6,412.54					
205-336.002-935.000	GROUNDS MAINTENANCE	1,004.09					
205-336.002-958.000	INSURANCE & BONDS	29,419.11					
205-336.002-963.001	MISCELLANEOUS	3,938.10					
205-336.002-972.000	CAPITAL OUTLAY	61,951.13					
205-336.002-973.000	GROUNDS IMPROVEMENTS						
205-336.002-979.000	NEW FURNITURE & EQUIPMENT	7,038.86					
205-336.002-998.000	CONTINGENCY						
Total Department 336.002:		(1,247,741.72)	0.00	0.00	0.00	0.00	0.00
Department: 336.003 GAINES FIRE DEPARTMENT							
205-336.003-702.001	SALARIES & WAGES	2,671.65	98,280.00	74,930.38	108,000.00	9,720.00	9.89
205-336.003-702.002	SALARY - DEPUTY/ASSISTANT	38,456.45	1,100,000.00	849,195.72	1,425,000.00	325,000.00	29.55
205-336.003-702.003	FILL IN FOR FULL TIME		15,000.00			(15,000.00)	(100.00)
205-336.003-702.005	SALARIES - POC FIRE FIGHTERS		70,000.00	39,880.15	50,000.00	(20,000.00)	(28.57)
205-336.003-702.008	OFFICER STIPENDS		10,000.00	6,871.32	10,000.00		
205-336.003-702.010	SALARY -PART TIME STAFFING	554.65	78,000.00	47,040.17	90,000.00	12,000.00	15.38
205-336.003-702.011	PAYMENT IN LIEU OF HEALTH INS	140.00	10,000.00	6,306.00	10,000.00		
205-336.003-702.013	OVERTIME	2,245.84	84,000.00	115,897.38	100,000.00	16,000.00	19.05
205-336.003-702.014	OVERTIME - FLSA	2,868.60	125,000.00	76,893.90	130,000.00	5,000.00	4.00
205-336.003-702.015	ELECTRICAL/FIRE INSPECTOR	1,326.74	50,000.00	41,646.67	55,000.00	5,000.00	10.00
205-336.003-702.778	TRAINING PAY		50,000.00	20,930.81	30,000.00	(20,000.00)	(40.00)
205-336.003-715.000	SOCIAL SECURITY/MEDICARE	3,597.24	131,000.00	95,176.06	155,000.00	24,000.00	18.32
205-336.003-716.000	PENSION CONTRIBUTION	4,228.98	130,000.00	96,970.24	150,000.00	20,000.00	15.38
205-336.003-717.000	HEALTH & LIFE INSURANCE	18,825.54	300,000.00	205,643.52	300,000.00		
205-336.003-719.000	WORKER'S COMPENSATION INSURAN		80,000.00	97,996.00	120,000.00	40,000.00	50.00
205-336.003-727.000	SUPPLIES		15,000.00	4,493.29	15,000.00		
205-336.003-740.000	OPERATING SUPPLIES		24,500.00	14,503.28	24,500.00		
205-336.003-741.000	FUEL		35,000.00	24,476.50	35,000.00		
205-336.003-775.000	BUILDING REPAIR & MAINTENANCE						
205-336.003-776.000	UNIFORMS		17,000.00	11,601.29	20,000.00	3,000.00	17.65
205-336.003-776.001	TURN OUT GEAR		91,500.00	67,600.47	40,000.00	(51,500.00)	(56.28)
205-336.003-801.001	FILING FEES/LEGAL						

GL Number	Description	2024 Activity	2025 Approved	2025 Activity	2026 Recommended	2026 Recommended Amt Change	2026 Recommended % Change
Fund: 205 PUBLIC SAFETY SAD							
Department: 336.003 GAINES FIRE DEPARTMENT							
205-336.003-802.000	LEGAL SERVICES		10,000.00	3,589.50	5,000.00	(5,000.00)	(50.00)
205-336.003-808.000	CONTRACTED SERVICES		65,000.00	27,283.04	55,000.00	(10,000.00)	(15.38)
205-336.003-809.000	PROGRAMMING/SOFTWARE/NETWORK	34,912.42	60,000.00	57,021.58	65,000.00	5,000.00	8.33
205-336.003-810.000	INSPECTIONS						
205-336.003-810.001	FIRE PREVENTION EDUCATION		3,800.00	3,602.49	3,800.00		
205-336.003-810.002	HAZMAT ASSESSMENT		2,000.00		2,000.00		
205-336.003-811.000	TRAINING		15,000.00	4,996.66	15,000.00		
205-336.003-816.000	KENT COUNTY EMS ASSESSMENT		1,500.00	1,082.98	1,500.00		
205-336.003-816.001	BYRON TWP ASSESSMENT						
205-336.003-816.002	KENT CO FIRE ASSESSMENT						
205-336.003-817.000	MILEAGE REIMBURSEMENT		600.00		500.00	(100.00)	(16.67)
205-336.003-819.000	SNOW PLOWING/REMOVAL	2,164.66	15,000.00	8,658.64	15,000.00		
205-336.003-822.000	TRASH REMOVAL	191.67	2,500.00	1,742.31	2,750.00	250.00	10.00
205-336.003-831.000	SEMINARS/CONTINUING EDUCATION		11,500.00	1,082.50	11,500.00		
205-336.003-832.000	DUES AND MEMBERSHIPS	249.50	1,300.00	229.00	1,500.00	200.00	15.38
205-336.003-835.000	PHYSICAL EXAMINATIONS		20,500.00	1,256.00	20,500.00		
205-336.003-853.000	TELECOMMUNICATIONS		18,000.00	15,769.23	18,000.00		
205-336.003-920.000	ELECTRIC		30,000.00	24,428.95	32,500.00	2,500.00	8.33
205-336.003-923.000	NATURAL GAS		18,000.00	9,621.86	20,000.00	2,000.00	11.11
205-336.003-924.000	WATER AND SEWER		2,000.00	1,278.57	2,000.00		
205-336.003-931.000	VEHICLE MAINTENANCE		80,000.00	90,094.21	85,000.00	5,000.00	6.25
205-336.003-932.000	EQUIPMENT MAINTENANCE		21,000.00	9,593.37	21,000.00		
205-336.003-933.000	BUILDING MAINTENANCE		21,000.00	21,663.32	21,000.00		
205-336.003-935.000	GROUNDS MAINTENANCE		4,000.00	2,273.68	4,000.00		
205-336.003-956.000	FOOD ALLOWANCE		1,500.00	1,500.00	3,750.00	2,250.00	150.00
205-336.003-958.000	INSURANCE & BONDS		60,000.00	58,126.00	62,500.00	2,500.00	4.17
205-336.003-963.001	MISCELLANEOUS		4,000.00	4,388.20	4,000.00		
205-336.003-972.000	CAPITAL OUTLAY		525,000.00	488,474.11	376,500.00	(148,500.00)	(28.29)
205-336.003-973.000	GROUNDS IMPROVEMENTS		3,000.00		3,000.00		
205-336.003-979.000	NEW FURNITURE & EQUIPMENT		20,000.00	8,398.86	20,000.00		
205-336.003-998.000	CONTINGENCY						
Total Department 336.003:		(112,433.94)	(3,530,480.00)	(2,744,208.21)	(3,739,800.00)	(209,320.00)	5.93
Fund 205 - PUBLIC SAFETY SAD:							
TOTAL ESTIMATED REVENUES		3,803,731.74	4,958,980.00	2,134,827.68	5,215,300.00	256,320.00	5.17
TOTAL APPROPRIATIONS		3,817,946.98	4,958,980.00	3,850,936.44	5,215,300.00	256,320.00	5.17
NET OF REVENUES & APPROPRIATIONS:		(14,215.24)	0.00	(1,716,108.76)	0.00	0.00	

Enterprise Funds

The Township's Enterprise Funds consist of the Building, Water, and Sewer Funds. 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 2026 staff is projecting $951,500 in Building Department revenues which is an increase of around 19% over FY 2025 projections. There are a couple of large permits that are expected to be issued that will foster this increase in revenue. Overall activity has been strong for the department as well. This strong performance is expected to continue into and through 2026.

Staff is expecting an increase on the expense side of around 34% with a budgeted amount of $935,950. As revenues increase, the expenses to our contracted inspection partner will follow. The increase in expenses includes the provision for additional staffing as well as the purchase of a department vehicle. The overall projection for the Building Department is to end the year at $15,550 in revenue over expenses.

Water & Sewer Funds

Water and Sewer function as one Department, but the funds stand independently and are budgeted separately. However, a 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 14.51%, at $4,138,100, and sewer revenues will be up about 10.74%, at $3,706,200, from 2025 to 2026. The team expects a water fund expense increase of about 11.79%, at $4,078,195, next fiscal year, and an increase in expenses in the sewer fund of 3.18%, at $4,232,195.

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. There have also been increases in operating expenses at the Byron Gaines Utility Authority that will lead to an increase in expenses for the water and sewer funds.

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 pay for the replacement of aging infrastructure as well as repair and maintenance of the systems. 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 $466,090. The sewer fund is projected to end the year in the red by about $525,995 and the water fund is projected to be in the black by about $59,905. This negative projection 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.

GL Number	Description	2024 Activity	2025 Approved	2025 Activity	2026 Recommended	2026 Recommended Amt Change	2026 Recommended % Change
Fund: 549 BUILDING INSPECTIONS DEPT							
Department: 000.000							
549-000.000-490.000	BUILDING PERMITS	1,012,203.00	400,000.00	271,671.00	475,000.00	75,000.00	18.75
549-000.000-491.000	MECHANICAL PERMITS	151,251.65	160,000.00	142,959.70	190,000.00	30,000.00	18.75
549-000.000-492.000	PLUMBING PERMITS	87,248.00	100,000.00	71,799.00	120,000.00	20,000.00	20.00
549-000.000-493.000	ELECTRICAL PERMITS	178,654.75	140,000.00	90,301.00	165,000.00	25,000.00	17.86
549-000.000-494.000	REGISTRATIONS FROM BLDG DEPT	350.00	1,500.00	555.00	1,500.00		
549-000.000-699.000	TRANSFER IN						
549-000.000-702.010	SALARY -PART TIME STAFFING						
Total Department 000.000:		1,429,707.40	801,500.00	577,285.70	951,500.00	150,000.00	18.71
Department: 371.000 BUILDING/MECHANICAL INSPECTION							
549-371.000-702.001	SALARIES & WAGES	179,202.63	225,000.00	165,350.13	315,000.00	90,000.00	40.00
549-371.000-702.002	SALARY - DEPUTY/ASSISTANT						
549-371.000-702.003	SALARY - ELECTRICAL INSPECTOR						
549-371.000-702.004	CLERICAL SUPPORT	1,529.00					
549-371.000-702.009	DEFERRED COMP IN LIEU OF HEAL						
549-371.000-702.011	PAYMENT IN LIEU OF HEALTH INS						
549-371.000-702.015	ELECTRICAL/FIRE INSPECTOR	15,847.88	50,000.00	41,647.97	55,000.00	5,000.00	10.00
549-371.000-715.000	SOCIAL SECURITY/MEDICARE	14,655.31	21,000.00	15,314.50	24,000.00	3,000.00	14.29
549-371.000-716.000	PENSION CONTRIBUTION	14,875.71	22,500.00	17,244.93	23,500.00	1,000.00	4.44
549-371.000-717.000	HEALTH & LIFE INSURANCE	38,024.35	60,000.00	35,170.29	90,000.00	30,000.00	50.00
549-371.000-719.000	WORKERS' COMPENSATION INSURAN						
549-371.000-727.000	SUPPLIES	1,840.59	4,000.00	2,108.74	5,000.00	1,000.00	25.00
549-371.000-741.000	FUEL			77.49	2,400.00	2,400.00	
549-371.000-775.000	BUILDING REPAIR & MAINTENANCE						
549-371.000-776.000	UNIFORMS		200.00		250.00	50.00	25.00
549-371.000-801.000	ACCOUNTING SERVICES/AUDIT						
549-371.000-801.001	FILING FEES/LEGAL						
549-371.000-805.000	EQUIPMENT RENTAL/SERVICE						
549-371.000-807.008	RENT						
549-371.000-808.000	CONTRACTED SERVICES	204,938.91	250,000.00	137,734.13	300,000.00	50,000.00	20.00
549-371.000-809.000	PROGRAMMING/SOFTWARE/NETWORK	5,786.60	6,000.00	14,843.70	13,000.00	7,000.00	116.67
549-371.000-812.000	LUNCHES/DINNERS/MEETINGS	52.02	200.00		200.00		
549-371.000-817.000	MILEAGE REIMBURSEMENT	6,448.66	6,200.00	3,360.00	4,500.00	(1,700.00)	(27.42)
549-371.000-819.000	SNOW PLOWING/REMOVAL						
549-371.000-821.000	CLEANING BUILDING						
549-371.000-822.000	TRASH REMOVAL						
549-371.000-831.000	SEMINARS/CONTINUING EDUCATION	1,646.12	3,000.00	1,380.00	3,000.00		
549-371.000-832.000	DUES AND MEMBERSHIPS	760.00	2,000.00	385.00	2,000.00		
549-371.000-853.000	TELECOMMUNICATIONS	518.40	1,000.00	500.00	1,000.00		
549-371.000-900.000	PRINTING	345.00	600.00		600.00		
549-371.000-920.000	ELECTRIC						
549-371.000-923.000	NATURAL GAS						
549-371.000-924.000	WATER AND SEWER						
549-371.000-932.000	EQUIPMENT MAINTENANCE	185.00			2,500.00	2,500.00	
549-371.000-933.000	BUILDING MAINTENANCE						
549-371.000-935.000	GROUNDS MAINTENANCE						
549-371.000-958.000	INSURANCE & BONDS						
549-371.000-962.000	INTERFUND REIMB WITH GEN	39,360.60	39,500.00	20,767.28	40,000.00	500.00	1.27
549-371.000-963.001	MISCELLANEOUS	244.64	1,000.00	2,275.00	1,000.00		
549-371.000-964.000	TAX/PERMIT FEES REFUND		500.00		500.00		

GL Number	Description	2024 Activity	2025 Approved	2025 Activity	2026 Recommended	2026 Recommended Amt Change	2026 Recommended % Change
Fund: 549 BUILDING INSPECTIONS DEPT							
Department: 371.000 BUILDING/MECHANICAL INSPECTION							
549-371.000-965.000	POSTAGE	335.38	500.00	81.74	500.00		
549-371.000-968.000	DEPRECIATION	2,643.36					
549-371.000-969.002	ADMINISTRATION FEES						
549-371.000-972.000	CAPITAL OUTLAY				45,000.00	45,000.00	
549-371.000-979.000	NEW FURNITURE & EQUIPMENT	1,234.61	3,100.00	10,466.97	7,000.00	3,900.00	125.81
Total Department 371.000:		(530,474.77)	(696,300.00)	(468,707.87)	(935,950.00)	(239,650.00)	34.42
Fund 549 - BUILDING INSPECTIONS DEPT:							
TOTAL ESTIMATED REVENUES		1,429,707.40	801,500.00	577,285.70	951,500.00	150,000.00	18.71
TOTAL APPROPRIATIONS		530,474.77	696,300.00	468,707.87	935,950.00	239,650.00	34.42
NET OF REVENUES & APPROPRIATIONS:		899,232.63	105,200.00	108,577.83	15,550.00	(89,650.00)	

GL Number	Description	2024 Activity	2025 Approved	2025 Activity	2026 Recommended	2026 Recommended Amt Change	2026 Recommended % Change
Fund: 591 WATER FUND							
Department: 530.000 W/S - WAGES							
591-530.000-702.001	SALARIES & WAGES	64,308.18	70,000.00	56,926.27	75,000.00	5,000.00	7.14
591-530.000-702.007	ADMIN LONG TERM DISABILITY/LI						
591-530.000-715.000	SOCIAL SECURITY/MEDICARE	4,913.24	5,355.00	4,292.29	5,545.00	190.00	3.55
591-530.000-716.000	PENSION CONTRIBUTION	6,367.25	7,000.00	5,616.34	7,500.00	500.00	7.14
591-530.000-717.000	HEALTH & LIFE INSURANCE	5,992.22	11,000.00	2,014.80	11,000.00		
591-530.000-719.000	ADMIN WORKMANS COMP						
Total Department 530.000:		(81,580.89)	(93,355.00)	(68,849.70)	(99,045.00)	(5,690.00)	6.10
Department: 537.000 WATER							
591-537.000-496.000	CONNECTION INSPECTION PERMITS	17,900.00	20,000.00	22,900.00	25,000.00	5,000.00	25.00
591-537.000-584.000	DEVELOPER CONTRIBUTIONS	5,240,000.00					
591-537.000-614.000	ANNUAL HYDRANT FEES	13,980.00	14,500.00		14,500.00		
591-537.000-628.000	TRUNKAGE FEES	293,294.80	200,000.00	319,085.40	300,000.00	100,000.00	50.00
591-537.000-630.000	AVAILABILITY/SERVICES	199,798.60	55,000.00	44,165.38	55,000.00		
591-537.000-631.000	FIRE PROTECTION SERVICE	31,006.11	31,000.00	30,190.20	35,000.00	4,000.00	12.90
591-537.000-632.000	CAPITAL METER FEES	114,267.70	110,000.00	132,103.00	175,000.00	65,000.00	59.09
591-537.000-633.000	USAGE SERVICE CHARGES	2,266,578.92	2,100,000.00	2,005,109.16	2,350,000.00	250,000.00	11.90
591-537.000-633.001	READY TO SERVE CHARGES	609,694.68	645,000.00	591,774.73	700,000.00	55,000.00	8.53
591-537.000-633.004	IRRIGATION	282,947.57	250,000.00	270,738.69	300,000.00	50,000.00	20.00
591-537.000-633.006	RES CONSTRUCTION WATER USE FE	1,600.00	2,500.00	1,700.00	2,500.00		
591-537.000-635.000	MISCELLANEOUS FEES	1,337.50	1,000.00	1,025.00	1,500.00	500.00	50.00
591-537.000-658.000	PENALTIES	49,001.59	40,000.00	33,706.74	45,000.00	5,000.00	12.50
591-537.000-658.001	PENALTIES/DORMANT						
591-537.000-658.002	ASSESSMENT PENALTIES		100.00		100.00		
591-537.000-665.004	INTEREST ON ASSESSMENTS						
591-537.000-665.005	INTEREST ON PAYMENT PLANS-TRK	3,690.53	4,500.00	3,419.38	4,500.00		
591-537.000-665.006	INTEREST ON INVESTMENTS-OPER	178,132.82	50,000.00	17,178.75	50,000.00		
591-537.000-665.008	INTEREST ON INVESTMENTS-TF						
591-537.000-665.009	INTEREST ON INVESTMENTS-TRKG	226,569.14	70,000.00	151,166.66	70,000.00		
591-537.000-675.000	SPECIAL ASSESSMENT REVENUE	10,318.75	20,000.00		10,000.00	(10,000.00)	(50.00)
591-537.000-678.000	MISC REVENUE						
591-537.000-727.000	SUPPLIES	584.23	250.00	39.73	250.00		
591-537.000-727.001	REFERENCE MATERIALS						
591-537.000-801.001	FILING FEES/LEGAL						
591-537.000-802.000	LEGAL SERVICES	3,045.00	500.00	397.00	500.00		
591-537.000-803.000	CONTRACT ENGINEERING	36,176.19	40,000.00	45,883.59	55,000.00	15,000.00	37.50
591-537.000-809.000	PROGRAMMING/SOFTWARE/NETWORK	3,794.49	4,000.00	3,379.60	10,000.00	6,000.00	150.00
591-537.000-817.000	MILEAGE REIMBURSEMENT	48.07	100.00		100.00		
591-537.000-830.000	BGUA OPERATING & PAYROLL	529,213.97	550,000.00	393,928.11	575,000.00	25,000.00	4.55
591-537.000-830.001	CAPITAL METER EXPENSE	349,213.54	150,000.00	229,209.75	375,000.00	225,000.00	150.00
591-537.000-830.002	CAPITAL MHP CHANGEOVER						
591-537.000-830.003	PRESSURE REDUCING V ALVES						
591-537.000-830.CAP	AUTHORITY CAPITAL EXPENSES	50,962.93	61,000.00	1,554.47	65,000.00	4,000.00	6.56
591-537.000-831.000	SEMINARS/CONTINUING EDUCATION			420.00	500.00	500.00	
591-537.000-832.000	DUES AND MEMBERSHIPS						
591-537.000-853.000	TELECOMMUNICATIONS	108.00			150.00	150.00	
591-537.000-881.000	LDFA EXPENSES						
591-537.000-900.000	PRINTING		150.00	534.76	150.00		
591-537.000-902.000	TOWNSHIP NEWSLETTER						
591-537.000-904.000	WATER QUALITY REPORT	2,117.38	2,500.00	751.07	2,500.00		

BUDGET REPORT FOR GAINES CHARTER TOWNSHIP

Calculations As Of 12/31/2025

GL Number	Description	2024 Activity	2025 Approved	2025 Activity	2026 Recommended	2026 Recommended Amt Change	2026 Recommended % Change
Fund: 591 WATER FUND							
Department: 537.000 WATER							
591-537.000-905.000	WATER & SEWER BILL OUTSOURCIN	8,906.08	14,000.00	9,603.82	14,000.00		
591-537.000-922.000	WYOMING USAGE BILL	1,482,502.74	1,850,000.00	1,282,985.33	1,850,000.00		
591-537.000-930.000	REPAIRS/TRUNKAGE EXPENSE	30,391.74					
591-537.000-930.001	OVERSIZING						
591-537.000-934.000	SENSUS MAINTENANCE	3,045.99	3,500.00	4,000.00	4,000.00	500.00	14.29
591-537.000-962.000	INTERFUND REIMB WITH GEN	20,482.90	26,000.00	15,362.18	25,000.00	(1,000.00)	(3.85)
591-537.000-963.001	MISCELLANEOUS						
591-537.000-965.000	POSTAGE	371.42	1,100.00	174.25	500.00	(600.00)	(54.55)
591-537.000-968.000	DEPRECIATION	965,144.77	850,000.00		1,000,000.00	150,000.00	17.65
591-537.000-968.001	LOSS ON ABANDONMENT						
591-537.000-969.001	PARTICIPATION FEES LEAD/COPPE		250.00	600.00		(250.00)	(100.00)
591-537.000-979.000	NEW FURNITURE & EQUIPMENT	460.49	1,250.00	1,223.62	1,500.00	250.00	20.00
Total Department 537.000:		6,053,548.78	59,000.00	1,634,215.81	158,950.00	99,950.00	169.41
Fund 591 - WATER FUND:							
TOTAL ESTIMATED REVENUES		9,540,118.71	3,613,600.00	3,624,263.09	4,138,100.00	524,500.00	14.51
TOTAL APPROPRIATIONS		3,568,150.82	3,647,955.00	2,058,896.98	4,078,195.00	430,240.00	11.79
NET OF REVENUES & APPROPRIATIONS:		5,971,967.89	(34,355.00)	1,565,366.11	59,905.00	94,260.00	

GL Number	Description	2024 Activity	2025 Approved	2025 Activity	2026 Recommended	2026 Recommended Amt Change	2026 Recommended % Change
Fund: 590 SEWER FUND							
Department: 530.000 W/S - WAGES							
590-530.000-702.001	SALARIES & WAGES	64,311.55	70,000.00	56,929.30	75,000.00	5,000.00	7.14
590-530.000-702.007	ADMIN LONG TERM DISABILITY/LI						
590-530.000-715.000	SOCIAL SECURITY/MEDICARE	4,914.60	5,355.00	4,293.34	5,545.00	190.00	3.55
590-530.000-716.000	PENSION CONTRIBUTION	6,367.45	7,000.00	5,616.85	7,500.00	500.00	7.14
590-530.000-717.000	HEALTH & LIFE INSURANCE	5,992.24	11,000.00	2,014.82	11,000.00		
590-530.000-719.000	ADMIN WORKMANS COMP						
Total Department 530.000:		(81,585.84)	(93,355.00)	(68,854.31)	(99,045.00)	(5,690.00)	6.10
Department: 536.000 SEWER							
590-536.000-496.000	CONNECTION INSPECTION PERMITS	14,207.00	15,000.00	16,100.00	20,000.00	5,000.00	33.33
590-536.000-584.000	DEVELOPER CONTRIBUTIONS	3,750,000.00					
590-536.000-628.000	TRUNKAGE FEES	356,262.67	200,000.00	449,877.72	300,000.00	100,000.00	50.00
590-536.000-629.000	AVAILABILITY/LATERALS	190,217.67	75,000.00	11,545.26	75,000.00		
590-536.000-632.000	CAPITAL METER FEES						
590-536.000-633.000	USAGE SERVICE CHARGES	2,461,555.08	2,150,000.00	2,217,700.84	2,275,000.00	125,000.00	5.81
590-536.000-633.001	READY TO SERVE CHARGES	568,518.77	545,000.00	567,442.80	670,000.00	125,000.00	22.94
590-536.000-633.002	RTS/SUBMETERS						
590-536.000-635.000	MISCELLANEOUS FEES	287.50	200.00	200.00	200.00		
590-536.000-658.000	PENALTIES	44,982.61	35,000.00	31,935.83	35,000.00		
590-536.000-658.001	PENALTIES/DORMANT						
590-536.000-658.002	ASSESSMENT PENALTIES	16.81					
590-536.000-665.004	INTEREST ON ASSESSMENTS						
590-536.000-665.005	INTEREST ON PAYMENT PLANS-TRK	7,230.66	6,500.00	12,853.57	11,000.00	4,500.00	69.23
590-536.000-665.006	INTEREST ON INVESTMENTS-OPER	208,058.42	80,000.00	58,414.91	80,000.00		
590-536.000-665.007	INTEREST ON INVESTMENTS/SADS						
590-536.000-665.009	INTEREST ON INVESTMENTS-TRKG	478,917.06	200,000.00	357,602.72	200,000.00		
590-536.000-675.000	SPECIAL ASSESSMENT REVENUE	171,684.79	40,000.00		40,000.00		
590-536.000-678.000	MISC REVENUE						
590-536.000-727.000	SUPPLIES	559.22	250.00	39.75	250.00		
590-536.000-727.001	REFERENCE MATERIALS						
590-536.000-801.001	FILING FEES/LEGAL						
590-536.000-802.000	LEGAL SERVICES	3,045.00	500.00	397.00	500.00		
590-536.000-803.000	CONTRACT ENGINEERING	11,558.03	30,000.00	72,223.95	35,000.00	5,000.00	16.67
590-536.000-809.000	PROGRAMMING/SOFTWARE/NETWORK	3,794.51	4,000.00	3,379.63	10,000.00	6,000.00	150.00
590-536.000-817.000	MILEAGE REIMBURSEMENT	48.08	100.00		100.00		
590-536.000-830.000	BGUA OPERATING & PAYROLL	517,948.63	600,000.00	364,212.12	600,000.00		
590-536.000-830.CAP	AUTHORITY CAPITAL EXPENSES	50,962.93	61,000.00	1,554.47	65,000.00	4,000.00	6.56
590-536.000-831.000	SEMINARS/CONTINUING EDUCATION			420.00	500.00	500.00	
590-536.000-832.000	DUES AND MEMBERSHIPS						
590-536.000-853.000	TELECOMMUNICATIONS	108.00			150.00	150.00	
590-536.000-900.000	PRINTING		150.00	60.71	150.00		
590-536.000-902.000	TOWNSHIP NEWSLETTER						
590-536.000-905.000	WATER & SEWER BILL OUTSOURCIN	8,906.12	14,000.00	9,603.88	14,500.00	500.00	3.57
590-536.000-921.000	CITY OF G.R.MONTHLY SEWER USA	237,339.85	160,000.00	135,749.30	180,000.00	20,000.00	12.50
590-536.000-922.001	WYOMING SEWER USAGE-CAP & COM	1,676,783.47	2,000,000.00	1,307,911.82	2,000,000.00		
590-536.000-930.000	REPAIRS/TRUNKAGE EXPENSE						
590-536.000-930.001	OVERSIZING						
590-536.000-962.000	INTERFUND REIMB WITH GEN	20,482.90	26,000.00	15,362.17	25,000.00	(1,000.00)	(3.85)
590-536.000-963.001	MISCELLANEOUS			16,600.12			
590-536.000-965.000	POSTAGE	371.45	1,100.00	174.27	500.00	(600.00)	(54.55)

GL Number	Description	2024 Activity	2025 Approved	2025 Activity	2026 Recommended	2026 Recommended Amt Change	2026 Recommended % Change
Fund: 590 SEWER FUND							
Department: 536.000 SEWER							
590-536.000-968.000	DEPRECIATION	1,168,314.03	1,110,000.00		1,200,000.00	90,000.00	8.11
590-536.000-968.001	LOSS ON ABANDONMENT						
590-536.000-979.000	NEW FURNITURE & EQUIPMENT	460.50	1,250.00	1,223.64	1,500.00	250.00	20.00
Total Department 536.000:		4,551,256.32	(661,650.00)	1,794,760.82	(426,950.00)	234,700.00	(35.47)
Department: 536.CAP SEWER CAPITAL/TRUNKAGE							
590-536.CAP-830.CAP	AUTHORITY CAPITAL EXPENSES						
Total Department 536.CAP:		0.00	0.00	0.00	0.00	0.00	0.00
Fund 590 - SEWER FUND:							
TOTAL ESTIMATED REVENUES		8,251,939.04	3,346,700.00	3,723,673.65	3,706,200.00	359,500.00	10.74
TOTAL APPROPRIATIONS		3,782,268.56	4,101,705.00	1,997,767.14	4,232,195.00	130,490.00	3.18
NET OF REVENUES & APPROPRIATIONS:		4,469,670.48	(755,005.00)	1,725,906.51	(525,995.00)	229,010.00	

GAINES CHARTER TOWNSHIP APPROPRIATIONS ACT
FISCAL YEAR 2025
RESOLUTION 2025-____

AN APPROPRIATIONS ACT FOR GAINES CHARTER TOWNSHIP: TO DEFINE THE POWERS AND DUTIES OF THE GAINES CHARTER TOWNSHIP OFFICERS IN RELATION TO THE ADMINISTRATION OF THE BUDGET.

The Board of Trustees of Gaines Charter Township resolves:

SECTION 1: TITLE
This Act shall be known as the Gaines Charter Township General Appropriations Act.

SECTION 2: PUBLIC HEARINGS ON THE BUDGET
Pursuant to MCLA 141.412; MCLA 141.413, notice of a public hearing on the proposed budget was published in the Sun and News October 03, 2025 and October 10, 2025 and a public hearing was held on the proposed budget on October 13, 2025.

SECTION 3: CHIEF ADMINISTRATIVE OFFICER
The Township Manager shall be the Chief Administrative Officer and shall perform the duties of the Chief Administrative Officer, including annual preparation and presentation of the Gaines Charter Township Budget and periodically introducing budget adjustments and resolutions as deemed necessary.

SECTION 4: FISCAL OFFICER
The Clerk shall be the Fiscal Officer and shall perform the duties of the Fiscal Officer, including providing the Chief Administrative Officer with timely and accurate budget status reports no later than seven (7) days prior to township meetings. The Fiscal Officer shall not expend any monies out of any department above department budgets.

SECTION 5: ESTIMATED REVENUES
- Estimated Township General Fund revenues for fiscal year 2026 shall total $7,966,792.00.
- Estimated Township Public Safety Special Assessment revenues for fiscal year 2026 shall total $5,215,300.00.
- Estimated Township Water Department revenues for fiscal year 2026 shall total $4,078,195.00.
- Estimated Township Sewer Department revenues for fiscal year 2026 shall total $4,232,195.00.
- Estimated Township Building Department revenues for fiscal year 2026 shall total $939,950.00

SECTION 6: MILLAGE LEVY

The Gaines Charter Township Board shall cause to be levied and collected the general property tax on all real and personal property within the Township upon current tax roll and allocated millage of 0.8012.

SECTION 7: SPECIAL ASSESSMENT LEVY

The Gaines Charter Township Board shall cause to be levied and collected the special assessment millage for public safety services on all real property within the Township upon current tax roll and allocated millage of 1.50.

SECTION 8: ESTIMATED EXPENDITURES

Estimated Township general fund expenditures for fiscal year 2026 are in accordance with Attachment A.

SECTION 8: ADOPTION OF BUDGET BY REFERENCE

The General Fund Budget of Gaines Charter Township is hereby adopted by reference, with revenues and activity expenditures as indicated in Sections 5 and 8 of this Act.

SECTION 9: ADOPTION OF DEPARTMENT BUDGET

The Board of Trustees of Gaines Charter Township adopts the 2026 fiscal year department budgets. Township officials responsible for the expenditures authorized in the budgets may expend Township funds up to, but not to exceed, the total appropriation authorized for each department, and may make transfers among the various line items contained in the department appropriation. Appropriations for line items related to personnel wages may not exceed projections by more than 10% without prior Board approval by Budget amendment.

SECTION 10: APPROPRIATION NOT A MANDATE TO SPEND

Appropriations will be deemed maximum authorization to incur expenditures. The Fiscal Officer shall exercise supervision and control to ensure that expenditures are within appropriations and shall not issue any township order for expenditures that exceed appropriations.

SECTION 11: PERIODIC FISCAL REPORTS

The Fiscal Officer shall transmit to the Board at the end of each of the first three (3) quarters, and at the end of each month occurring during the fourth quarter, a report of financial operations, including, but not limited to:

a. A summary statement of the actual financial condition of the General Fund at the end of the previous quarter (month).

b. A summary statement showing the receipts and expenditures and encumbrances for the previous quarter (month).

c. A detailed list of:

    i. Expected revenues by major source as estimated in the budget; actual receipts to date for the current fiscal year compared with actual receipts for the same period in the prior fiscal year; the balance of estimated revenues to be collected in the then current fiscal year; and any revisions in revenue estimates resulting from collection experience to date.
    ii. For each department: the amount appropriated; the amount charged to each appropriation in the previous quarter (month) for the current fiscal year and as compared with the same period in the prior fiscal year; the unencumbered balance of appropriations; and any revisions in estimate of expenditures.

SECTION 12: 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 13: 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 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 14: VIOLATIONS OF THIS ACT

Any obligations 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 15: BOARD ADOPTION

Resolution 2025 - ___ "Resolution Adopting General Approporations Act: 2026 Budgets for the General Fund, Water & Sewer, Building Inspections, and Public Safety Services was passed at a regularly held Township Board meeting, November 10, 2025.

ATTACHMENT A

FISCAL YEAR 2026 ESTIMATED EXPENDITURES

Fund	Recommended Appropriation
General	$7,966,792
Public Safety	$5,125,300
Water	$4,078,195
Sewer	$4,232,195
Building	$ 939,950
TOTAL	**$22,342,432**

FY 2026 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).

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
Master Plan Cody's Mill	$25,000	General Fund Reserves

Project Notes: The Parks and Trails Committee would like to start looking at how this property could be utilized as a Township park.

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
Trail Development, Land Acquisition, Pavillion, Expand Parking Lot, Restrooms	$200,000	General Fund Reserves

Project Notes: Past resident surveys show a desire for more open and green space in the Township. These funds could be used to create a plan for further development of parks and trails in the Township. They could also be used to enhance Prairie Wolf Park.

Project	Cost	Possible Fund
Voting Equipment Replacement	$165,000	General Fund Reserves

Project Notes: The County Clerk's office has notified the Township Clerk that the equipment currently being used for elections will be due for an update in as early as 2027. The County Clerk is estimating the replacement cost to be around $15,000 per precinct. There has been no indication from the State that there will be assistance in paying for this new equipment.

TABLE OF CONTENTS