



Fiscal Year 2025 Budget  
Adopted October 23, 2024

# Charter Township of Union



To: Charter Township of Union Board of Trustees  
 From: Mark Stuhldreher, Township Manager/ MDS  
 Date: October 15, 2024  
 Subject: Fiscal Year 2025 Budget Recommendation

Please find attached the Township Manager’s recommended FY 2025 budget for the following funds:

1. General
2. Fire
3. Special Assessment
4. EDDA Operating
5. WDDA Operating
6. Two (2) percent SCIT Grant
7. Sewer
8. Water

This recommendation is the result of budget requests received by the respective departments, information obtained from discussion with the Board and as reviewed by the Manager’s office.

The focus of this recommendation is to advance the Ends as outlined in the Union Township Board Policy Manual.

The format of the budget document is similar to previous years.

The table below outlines the procedural steps required for final budget adoption.

Action	Date
Manager Budget Recommendation to Board	October 2024
Board Study Session	Month of October, November, and December
Board Set Public Hearing	October 9, 2024, Board Meeting
Publish Public Hearing Notice	October 13, 2024, Paper
Hold Public Hearing	October 23, 2024, Board Meeting
Budget Adoption	[Date], 2024, Board Meeting

Below are highlights of the respective fund budget recommendations.

## General

- Township Operation millage remains at 1 mill
- Total appropriation budget is \$3.417 million

- At \$1.324 million dollars, state shared revenue is projected to be flat compared to the FY '24-year end projections. This is compared to FY '23 actual of \$1.313 million
- Interest income is budgeted at \$325k which is similar to what is expected by year-end 2024. This compares to FY '23 actual of \$265k
- No changes in staffing levels are budgeted in FY '25
- Employee health care, dental and vision benefit expenses are projected to increase 9%, 5%, and 5%, respectively
- Employee contribution to the health care benefit program is budgeted at 12% of the premium per labor contracts.
- A two-year project to scan historical buildings and site plan documents, currently located in the basement of Township Hall, began this year, and will continue into 2025. This is split between the building and planning department.
- Annual clean-up day funding is \$18k
- Election department funding is budgeted at \$12.8k which is significantly lower than in prior years. This is due to no general election next year
- Funding contribution in support of Joint Operations and Management Agreement for the Mt Pleasant Regional Airport of \$10k is provided-additional funding partners include Saginaw Chippewa Indian Tribe, Mid-Michigan Development Corporation, and Isabella County
- Funds in the amount of \$990k are budgeted for sidewalk projects to include \$375k contribution to the Mission Creek Pathway, \$300k for a new sidewalk on Pickard between Lincoln and Ashland and \$255k for sections along Bluegrass Rd
- Contributions to the ICRC are budgeted at \$376k for gravel road improvement (refurbish and/or ditch maintenance), brine application, and in partnership with the Isabella Township and the Road Commission, refurbishing of Meridian Rd
- FY 2025-year end fund balance, projected at \$6.928 million or 203% of FY 2025 recommended appropriations

### **Fire**

- Fire millage remains at 2.25 mills
- East and West DDA continue financial support to the fund for fire services in respective districts in the total amount of \$161k
- FY '25 fire protection service contract payment to the City of Mt. Pleasant is \$863k, a 3% increase. Note that the contract with the City expired at the end of 2023. The contract contains provisions to extend the contract and discussions regarding same are in process.
- Total recommended appropriations are \$877k
- FY 2025 year-end fund balance projected at \$1.494 million or 170% of operating expenses

### **Special Assessment**

- After drawing down the fund balance over the last couple of years because of cash financing various projects, the fund balance is projected to be \$345k at year end. This is available to cash finance citizen initiated special assessment paving projects.

### **EDDA Operating**

- Total appropriations budget is \$2,185,470
- Funding transfer of \$88,000 to the Fire Fund in support of the fire service delivery contract with Mt Pleasant
- Programs such as lawn mowing, irrigation, landscape maintenance, holiday lighting, banners and snowplowing are funded
- \$40,000 is budgeted to continue offering grant programs to assist local businesses with signage, beautification, and access improvements
- \$1,000 is budgeted to continue to support the operation and maintenance of the Mt. Pleasant Airport's courtesy vehicle
- \$10,000 is budgeted to help support the creation of a new set of seasonal gateway banners for the US-127 interchange
- Funding of \$500,000 is budgeted for a contribution to the Water Fund for construction of a water system loop from M20 to South Summerton to East Broadway
- \$200,000 is budgeted for assistance to plan reconstruction of Packard/Corporate/Airport Rd. area industrial roads to class A
- A total of \$225,000 is proposed for sidewalk projects that include along the east side of S. Isabella Rd. from E. Kay St. south to E. Broadway Rd., and across the unbuilt road right-of way owned by the Township on Honey Bear Lane to the adjacent Broadway Acres Mobile Home Park. These projects have been carried over from 2023 and 2024.
- Funding of \$400,000 is proposed for potential land assembly to help facilitate expanded industrial/research/warehouse/distribution center development opportunities and eligibility for state and federal economic development programs aimed at supporting local governments with funding for industrial site and infrastructure improvements.
- Funding of \$20,000 has been carried over from 2023 and 2024 for the Installation of a new gateway entrance sign in partnership with Mid Michigan College and Consumers Energy on the SW corner E. Pickard Rd. (M-20) and S. Summerton Rd.
- Funding of \$450,000 is proposed for reconstruction of the underground irrigation system along both sides of E. Pickard Rd. (M-20). This amount is based on a preliminary cost estimate provided by the Township's irrigation contractor.
- Funding of \$40,000 has been carried over from 2023 and 2024 for demolition and replacement of the dilapidated Enterprise Industrial Park freestanding sign at 5800 E. Pickard Rd., which may include use of an electronic message board sign element to expand opportunities for promotion of industrial park businesses.
- Net revenue/expense for the East DDA Fund during fiscal year 2025 is (\$1,449,420).
- Fiscal Year 2025 projected year end fund balance for the East DDA Fund is \$929,406.
- The EDDA budget was approved at their October 15, 2024, meeting with a recommendation that the Board of Trustees approve as well.

### **WDDA Operating**

- Total appropriation budget is \$427,650
- \$1,000 is budgeted to continue to support the operation and maintenance of the Mt. Pleasant Airport's courtesy vehicle
- \$10,000 is budgeted to help support the creation of a new set of seasonal gateway banners for the US-127 interchange

- \$40,000 is budgeted to continue offering grant programs to assist local businesses with signage, beautification, and access improvements
- \$50,000 is budgeted to plan development for storm drainage, sidewalks, and streetlights from Remus Road to the bridge on Lincoln Road
- Funding of \$175,000 is proposed for extension of the public sidewalk along E. Remus Rd. (M-20) north along Bradley St. to connect to the existing sidewalk in front of the Middle School (440 S. Bradley St.).
- Funding of \$50,000 is proposed for the development of a plan for streetlighting and additional streetscape improvements along E. Remus Rd. (M-20).
- Net revenue/expense for Fiscal Year 2025 is \$83,500
- Fiscal Year 2025 projected year end fund balance is \$1,652,598
- The WDDA budget was approved at their October 15, 2024, meeting with a recommendation that the Board of Trustees approve as well.

### **Two (2) percent Grant Fund**

- FY 2025 projected year end fund balance is \$41k and is comprised of interest earnings that have accumulated over the past years as well as residual amounts not needed for projects that were awarded in the past that came in under budget.
- If grants are awarded in 2025, this budget will be amended

### **Sewer**

- Total appropriation budget is \$5.228 million
- To support the Capital Investment program and inflationary increases, usage rates have increased 5.1% as have several other fees. For a more complete discussion, see the “Fee” section of this memo below
- Capital maintenance projects include:
  - \$150k for manhole/wet well floor relining, and miscellaneous system repairs
  - \$110k for lift station maintenance and pump repairs
- New capital projects include:
  - \$275k for pump station #2 upgrades/replacement
  - \$675k for pump station #5 upgrades/replacement
  - \$168k for pump station #10 upgrades/replacement
  - \$600k to update the fine screening components at the treatment plant
- FY 2025 projected year end net assets are \$14.644 million

### **Water**

- Total appropriation budget is \$8.868 million
- To support the Capital Investment program and inflationary increases, usage rates have increased 4.8% as have several other fees. For a more complete discussion, see the “Fee” section of this memo below
- \$44k is budgeted to continue the lead and copper inventory study and to continue the cross-connection control program

- Capital maintenance projects include:
  - Well #11 rehabilitation
  - Cathodic protection at the Broadway Tower
- New capital projects include:
  - 2025 will be spent managing the \$10.958 million DWSRF grant program that includes:
    - New well #12
    - New transmission line from the new well to Isabella/Mission Rd. Treatment Plant
    - Upgrades and expansion to the water treatment plant
    - Lead Service line and lead hydrant head replacement
  - FY 2025 projected year end net assets are \$9.840 million

### **Fees**

The recommended fee schedule is included in the “other information” section of the budget book. Only a few fees are recommended to increase this year.

- While no building permit fee changes are recommended to existing fees, it is recommended that the Special Use review fee be applied starting in 2025 to accessory dwellings, bed and breakfast operations, foster family group homes and short-term rental housing.
- A new escrow deposit in the amount of \$2,425 is being recommended for providing sewer capacity letters
- Water and Sewer Fees are recommended to increase based on Cost-of-Service Study recommendations.

For a complete listing, please see the Recommended Fee Schedule in the “other information” section of the budget book.

### **Other Information**

- The section of the budget book labeled “Other Information” contains useful historical and future focused information regarding state shared revenue, taxable value, fund balance and working capital trends, long-term projections, and capital improvement plan information. Additionally, you will find the fee schedule and personnel cost summary worksheets in this section of the budget book.

I would like to thank the citizens, the Board of Trustees, and the Township staff for their participation in the development of this recommendation.

I look forward to discussing this budget recommendation with the Board in the coming weeks.

**CHARTER TOWNSHIP OF UNION  
FY 2025 - GENERAL APPROPRIATIONS RESOLUTION**

At a meeting held of the Township Board of the Charter Township of Union, Isabella County, Michigan held at 2010 South Lincoln Road, Mt. Pleasant Michigan 48858 on the 23<sup>rd</sup> day Of October 2024:

Present Mielke, Cody, Rice, Brown, Smith, and Thering

Absent Bills

The following budget resolution was offered by Cody; and supported by Rice

**WHEREAS**, the Township Board received the proposed 2025 Township Budget in October 2024; and

**WHEREAS**, the Township Board deliberated over the FY 2025 budget throughout the fall of 2024 and set the date for the public hearing on October 8, 2024; and

**WHEREAS**, the Township Board held a public hearing on October 23, 2024; and

**WHEREAS**, this resolution serves as the General Appropriation Act for the Township;

**NOW THEREFORE, BE IT RESOLVED** that the Township Board of the Charter Township of Union, Isabella County, Michigan, hereby adopts the 2025 budget for the various funds as shown in the attached budget document at the department level subject to all Township policies regarding the expenditure of funds, budget management, budget reporting, other financial related policies, and technical typographical corrections, if any.

**BE IT FURTHER RESLOVED** that the attached fee scheduled is hereby established for FY 2025;

**BE IT FURTHER RESOLVED** that the following millage subject to reduction by the Headlee Millage Reduction Fraction is to be levied for the fiscal year 2025:

General Operating	1.0000 mills
Fire Millage	2.2500 mills

ADOPTED: AYES: NAYES: ABSENT:

I hereby certify that the foregoing constitutes a true and complete copy of a Resolution adopted by the Board of Trustees of the Charter Township of Union, County of Isabella, Michigan, at a regular meeting held on Wednesday, October 23, 2024

  
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Lisa Cody, Clerk

Calculations as of 10/31/2024

GL NUMBER	DESCRIPTION	2023 ACTIVITY	2024 AMENDED BUDGET	2024 ACTIVITY THRU 10/31/24	2024 PROJECTED ACTIVITY	2025 RECOMMENDED BUDGET	2025 APPROVED BUDGET
ESTIMATED REVENUES							
Dept 000 - NONE							
101-000-402.000	CURRENT PROPERTY TAX	329,727	349,700	349,775	349,700	367,000	367,000
101-000-402.100	PRIOR YEARS PROPERTY TAXES	2,525				1,000	1,000
101-000-404.000	425 AGREEMENT	165	100	89	100	100	100
101-000-412.000	DELQ PERSONAL PROPERTY TAXES	622	600	270	600	600	600
101-000-414.000	PROPERTY TAX REFUNDS-MTT	(43)	(5,000)	(281)	(5,000)	(5,000)	(5,000)
101-000-432.000	PILOT TAX	1,833	2,000	2,000	2,000	2,000	2,000
101-000-434.000	MOBILE HOME PARK TAX	3,244	3,400	2,284	3,400	3,400	3,400
101-000-445.000	INTEREST ON TAXES	26	500	146	500	500	500
101-000-445.100	3% OR 4% PENALTY ON TAX	15,655	12,500	12,778	12,800	12,800	12,800
101-000-447.000	ADMIN FEE-PROPERTY TAX	168,549	170,000	178,650	175,000	180,000	180,000
101-000-447.001	ADMIN FEES-REFUNDS MTT BOR	(170)	(1,000)	(181)	(1,000)	(1,000)	(1,000)
101-000-447.050	ADMIN FEE-STATE EDUC TAX(SET)	7,705	7,700	7,625	7,700	7,700	7,700
101-000-447.100	ADMIN FEE-PRIOR YEARS	1,258	200	83	200	200	200
101-000-467.000	REVENUE-STREET LIGHTS SPEC ASSESS	19,980	20,150	9,147	20,150	22,000	22,000
101-000-476.000	BUILDING PERMITS	219,073	75,000	60,392	60,000	75,000	75,000
101-000-476.500	ZONING PERMITS	15,845	18,000	6,335	10,000	18,000	18,000
101-000-477.000	CABLE TV FRANCHISE FEES	96,905	80,000	62,696	70,000	70,000	70,000
101-000-478.000	DOG LICENSE REVENUE	(35)	100	65	100	100	100
101-000-539.000	STATE GRANTS		975,000	36,958	975,000		
101-000-573.000	STATE AID REVENUE-LCSA	4,641	5,700	5,712	5,700	5,700	5,700
101-000-574.000	STATE REVENUE SHARING	1,313,467	1,320,000	1,108,651	1,320,000	1,324,000	1,324,000
	FOOTNOTE AMOUNTS:					76,000	
	CITIES, VILLAGES, & TOWNSHIPS REVENUE SHARING						
	FOOTNOTE AMOUNTS:					1,248,000	
	CONSTITUTIONAL REVENUE SHARING-PER STATE EST.						
	GL # FOOTNOTE TOTAL:					1,324,000	
101-000-574.100	LIQUOR STATE REVENUE SHARING	12,891	13,800	14,114	14,200	14,000	14,000
101-000-574.200	METRO ACT REVENUE SHARING-LCSA	12,028	9,000	8,964	9,000	9,000	9,000
101-000-576.000	STATE GRANTS - SPECIAL ELECTION RE		20,600	20,665	20,600		
101-000-582.000	CONTRIBUTION FROM TRIBE		125,250	125,252	125,250		
101-000-626.000	LAND DIVISIONS/ZONING REVIEW FEES	2,425	2,000	1,400	2,000	2,000	2,000
101-000-628.000	RENTAL INSPECTION FEES	95,342	103,000	110,437	111,000	109,000	109,000
101-000-637.000	APPLICATION FEES	750	500		500	500	500
101-000-637.500	WEED ABATEMENT SERVICES		1,000	539	500	500	500
101-000-651.000	USE FEES-BASEBALL FIELDS	520	500	1,080	1,100	500	500
101-000-655.000	FINES & FORFEITURES	930	3,000	8,910	5,700	3,000	3,000
101-000-665.000	INTEREST EARNED	264,937	300,000	321,158	300,000	325,000	325,000
101-000-667.000	RENT - JAMESON HALL	7,025	8,000	9,300	8,700	8,000	8,000
101-000-667.100	RENT - McDONALD PARK PAVILION	1,416	1,500	1,590	1,600	1,600	1,600
101-000-667.200	RENT - JAMESON PAVILION	1,308	1,500	1,300	1,500	1,300	1,300
101-000-671.000	LEASES	900	900	900	900	900	900
101-000-672.000	OTHER REVENUE	319	5,000	1,292	3,000	3,000	3,000
101-000-673.000	GAIN/LOSS ON SALE(DISPOSAL)OF ASSF	5,500				1,500	1,500
	TRADE-IN 2012 KUBOTA LAWNMOWER-PARKS						
101-000-681.000	ELECTION FILING FEES		700	700	700		
101-000-685.000	OPIOID SETTLEMENT REVENUE	97		81	81		
101-000-687.000	REFUNDS & REBATES	490	500		500	500	500
Totals for dept 000 - NONE		2,607,850	3,631,400	2,468,876	3,613,781	2,564,400	2,564,400
Dept 930 - TRANSFER IN							
101-930-699.285	TRANSFER IN FROM ARPA FUND	7,013					
Totals for dept 930 - TRANSFER IN		7,013					
TOTAL ESTIMATED REVENUES		2,614,863	3,631,400	2,468,876	3,613,781	2,564,400	2,564,400



Calculations as of 10/31/2024

GL NUMBER	DESCRIPTION	2023 ACTIVITY	2024 AMENDED BUDGET	2024 ACTIVITY THRU 10/31/24	2024 PROJECTED ACTIVITY	2025 RECOMMENDED BUDGET	2025 APPROVED BUDGET
APPROPRIATIONS							
Dept 101 - TRUSTEES							
101-101-702.000	SALARIES & WAGES	29,196	30,200	24,231	30,200	30,000	30,000
101-101-707.000	PER MEETING	1,975	4,000	2,200	4,000	4,000	4,000
101-101-710.000	EMPLR FICA CONTR	1,985	2,108	1,639	2,108	2,108	2,108
101-101-711.000	EMPLR MEDICARE CONTR	464	500	383	500	493	493
101-101-724.000	WORKER'S COMP	13	32	16	32	31	31
101-101-801.000	PROFESSIONAL & CONTRACTUAL SERVICE	3,508	4,300	3,508	4,300	4,300	4,300
	FOOTNOTE AMOUNTS:					3,500	
	BOT MEETING RECORDING						
	FOOTNOTE AMOUNTS:					200	
	MML DUES						
	FOOTNOTE AMOUNTS:					600	
	MISCELLANEOUS SERVICES						
	GL # FOOTNOTE TOTAL:					4,300	
101-101-860.000	TRANSPORTATION/MILEAGE REIMBURSMEN		500			500	500
101-101-955.000	MISC.	87	250		250	250	250
101-101-957.000	PROFESSIONAL DEVELOPMENT	114	1,000	827	1,000	1,000	1,000
101-101-957.100	SEMINAR LODGING		500			500	500
101-101-957.200	SEMINAR MEALS		250		250	300	300
101-101-957.300	MEMBERSHIP & DUES	19,633	20,000	19,206	20,000	20,000	20,000
	FOOTNOTE AMOUNTS:					10,000	
	MIDDLE MICHIGAN DEVELOPMENT CORP						
	FOOTNOTE AMOUNTS:					7,500	
	MTA DUES						
	FOOTNOTE AMOUNTS:					1,900	
	MTA ONLINE SUBSCRIPTION-TRAINING						
	FOOTNOTE AMOUNTS:					600	
	MT PLEASANT AREA CHAMBER OF COMMERCE						
	GL # FOOTNOTE TOTAL:					20,000	
Totals for dept 101 - TRUSTEES		56,975	63,640	52,010	62,640	63,482	63,482
Dept 171 - SUPERVISOR							
101-171-702.000	SALARIES & WAGES	6,250	6,250	5,048	6,250	6,250	6,250
101-171-707.000	PER MEETING	1,575	1,400	625	1,400	1,400	1,400
101-171-710.000	EMPLR FICA CONTR	485	475	352	475	474	474
101-171-711.000	EMPLR MEDICARE CONTR	114	112	82	112	111	111
101-171-724.000	WORKER'S COMP	7	10	5	10	7	7
101-171-767.000	UNIFORMS		100		100	100	100
101-171-860.000	TRANSPORTATION/MILEAGE REIMBURSMEN		350			350	350
101-171-957.000	PROFESSIONAL DEVELOPMENT	43	500	276	500	500	500
101-171-957.200	SEMINAR MEALS		100			100	100
Totals for dept 171 - SUPERVISOR		8,474	9,297	6,388	8,847	9,292	9,292
Dept 172 - TWP MANAGER							
101-172-702.000	SALARIES & WAGES	36,824	40,250	32,417	40,250	40,207	40,207
101-172-702.600	CAR ALLOWANCE	3,600	3,600	2,700	3,600	3,600	3,600
101-172-710.000	EMPLR FICA CONTR	2,481	2,700	2,101	2,700	2,686	2,686
101-172-711.000	EMPLR MEDICARE CONTR	580	630	491	630	628	628
101-172-711.500	UNEMPLOYMENT	17	47	17	47	32	32
101-172-716.000	EMPLR RETIREMENT CONTR	3,647	4,170	3,336	4,170	4,381	4,381
101-172-718.500	HEALTH INSURANCE	8,544	8,600	7,579	8,600	9,356	9,356
	ASSUMED A 9% INCREASE						
101-172-718.700	HEALTH INS-EE CONTRIBUTIONS	(355)	(380)	(324)	(380)	(457)	(457)
	EMPLOYEE COST SHARE 12%						
101-172-719.000	DENTAL INSURANCE	186	185	155	185	184	184
	ASSUMED A 5% INCREASE						
101-172-719.800	VISION INSURANCE	55	52	44	52	52	52

Calculations as of 10/31/2024

GL NUMBER	DESCRIPTION	2023 ACTIVITY	2024 AMENDED BUDGET	2024 ACTIVITY THRU 10/31/24	2024 PROJECTED ACTIVITY	2025 RECOMMENDED BUDGET	2025 APPROVED BUDGET
APPROPRIATIONS							
Dept 172 - TWP MANAGER							
	ASSUMED A 5% INCREASE						
101-172-719.900	VISION INS-EE CONTRIBUTIONS	(27)	(26)	(22)	(26)	(26)	(26)
101-172-724.000	WORKER'S COMP	70	75	59	75	73	73
101-172-725.000	LIFE & DISABILITY BENEFIT	136	150	112	150	134	134
	ASSUMED A 5% INCREASE						
101-172-801.000	PROFESSIONAL & CONTRACTUAL SERVICE	18,010	4,700	4,700	4,700	4,000	4,000
101-172-852.000	CONTRIBUTION TO CABLE CONSORTIUM	38,762	42,000	17,078	42,000	35,000	35,000
101-172-880.000	COMMUNITY PROMOTION	8,892	9,000	8,800	9,000	10,000	10,000
	FOOTNOTE AMOUNTS:					9,000	
	EPICENTER UNDERWRITING/SPONSORSHIP						
	FOOTNOTE AMOUNTS:					500	
	BUSINESS AFTER HOURS SPONSORSHIP						
	FOOTNOTE AMOUNTS:					500	
	ANNUAL LEADERSHIP LUNCHEON						
	GL # FOOTNOTE TOTAL:					10,000	
101-172-916.000	SUBSCRIPTIONS & PUBLICATIONS	1,244	800	640	800	800	800
	BUDGET BOOKS CREATED						
101-172-955.000	MISC.	538	300	153	300	300	300
101-172-957.000	PROFESSIONAL DEVELOPMENT	742	1,000	61	200	750	750
101-172-957.100	SEMINAR LODGING	176	500			500	500
101-172-957.200	SEMINAR MEALS	95	100	206		250	250
101-172-957.300	MEMBERSHIP & DUES	75	600			300	300
101-172-980.000	NEW OFFICE EQUIPMENT & FURNITURE		500		500	500	500
	Totals for dept 172 - TWP MANAGER	124,292	119,553	80,303	117,553	113,250	113,250
Dept 191 - ACCOUNTING/GEN ADMIN							
101-191-702.000	SALARIES & WAGES	121,129	110,400	74,359	110,400	149,960	149,960
101-191-702.500	OVERTIME	4,675	6,500	3,623	4,500	4,500	4,500
	OVERTIME REQUIRED FOR AFTER HOURS BOARD MEETINGS						
101-191-702.700	LUMP SUM IN LIEU OF STEP		800		800	840	840
101-191-705.000	LEAVE TIME PAYOUT	1,606					
101-191-710.000	EMPLR FICA CONTR	7,418	9,296	4,559	9,296	9,703	9,703
101-191-711.000	EMPLR MEDICARE CONTR	1,735	1,628	1,066	1,628	2,164	2,164
101-191-711.500	UNEMPLOYMENT	112	333	124	333	222	222
101-191-716.000	EMPLR RETIREMENT CONTR	617	11,100	7,408	11,100	14,996	14,996
101-191-718.500	HEALTH INSURANCE	51,996	47,200	33,856	47,200	65,382	65,382
	ASSUMED A 9% INCREASE						
101-191-718.700	HEALTH INS-EE CONTRIBUTIONS	(5,277)	(5,000)	(3,756)	(5,000)	(8,667)	(8,667)
	EMPLOYEE COST SHARE 12%						
101-191-719.000	DENTAL INSURANCE	2,634	2,475	1,905	2,475	3,712	3,712
	ASSUMED A 5% INCREASE						
101-191-719.800	VISION INSURANCE	641	580	378	580	814	814
	ASSUMED A 5% INCREASE						
101-191-719.900	VISION INS-EE CONTRIBUTIONS	(321)	(290)	(190)	(290)	(358)	(358)
101-191-724.000	WORKER'S COMP	219	193	128	193	258	258
101-191-725.000	LIFE & DISABILITY BENEFIT	716	600	380	600	843	843
	ASSUMED A 5% INCREASE						
101-191-752.000	OFFICE SUPPLIES	1,412	3,000	3,098	3,000	3,000	3,000
101-191-767.000	UNIFORMS		300	68	200	200	200
101-191-801.000	PROFESSIONAL & CONTRACTUAL SERVICE	2,462	42,000	41,968	42,000	2,000	2,000
	FOOTNOTE AMOUNTS:					1,000	
	F65 PREPARATION						
	FOOTNOTE AMOUNTS:					1,000	
	MISCELLANEOUS						
	GL # FOOTNOTE TOTAL:					2,000	
101-191-801.020	EXTERNAL AUDIT	20,165	24,500	24,535	24,535	25,000	25,000

Calculations as of 10/31/2024

GL NUMBER	DESCRIPTION	2023 ACTIVITY	2024 AMENDED BUDGET	2024 ACTIVITY THRU 10/31/24	2024 PROJECTED ACTIVITY	2025 RECOMMENDED BUDGET	2025 APPROVED BUDGET
<b>APPROPRIATIONS</b>							
Dept 191 - ACCOUNTING/GEN ADMIN							
101-191-851.000	MAIL/POSTAGE	6,843	8,000	9,435	9,500	8,000	8,000
101-191-860.000	TRANSPORTATION/MILEAGE REIMBURSMEN	1,003	500	473	500	500	500
101-191-900.000	PRINTING & PUBLISHING	373	1,500	1,261	1,500	1,500	1,500
101-191-955.000	MISC.	49	200	43	100	200	200
101-191-955.001	BANK FEES	221	250	377	400	300	300
101-191-957.000	PROFESSIONAL DEVELOPMENT	2,119	4,000	969	4,000	4,000	4,000
101-191-957.100	SEMINAR LODGING	566	1,500			1,500	1,500
101-191-957.200	SEMINAR MEALS	55	200			200	200
101-191-957.300	MEMBERSHIP & DUES	229	800	330	500	800	800
101-191-980.000	NEW OFFICE EQUIPMENT & FURNITURE	1,008	1,000	1,189	1,200	1,000	1,000
101-191-980.100	NEW COMPUTER HARDWARE & SOFTWARE		500		500	500	500
Totals for dept 191 - ACCOUNTING/GEN ADMIN		224,405	274,065	207,586	271,750	293,069	293,069
Dept 215 - CLERK							
101-215-702.000	SALARIES & WAGES	28,039	39,500	35,589	39,500	40,046	40,046
101-215-707.000	PER MEETING	225	2,000		500	500	500
101-215-710.000	EMPLR FICA CONTR	1,759	2,600	2,207	2,600	2,607	2,607
101-215-711.000	EMPLR MEDICARE CONTR	411	600	516	600	610	610
101-215-724.000	WORKER'S COMP	30	40	42	40	47	47
101-215-752.000	OFFICE SUPPLIES		500		250	500	500
101-215-754.000	OPERATING SUPPLIES	1,062	1,000	492	600	1,000	1,000
101-215-860.000	TRANSPORTATION/MILEAGE REIMBURSMEN		300			300	300
101-215-900.000	PRINTING & PUBLISHING	2,984	2,500	759	2,500	3,000	3,000
101-215-957.000	PROFESSIONAL DEVELOPMENT	50	100			100	100
101-215-957.100	SEMINAR LODGING		750			750	750
101-215-957.200	SEMINAR MEALS		100			100	100
101-215-957.300	MEMBERSHIP & DUES	150	150			150	150
101-215-980.000	NEW OFFICE EQUIPMENT & FURNITURE		500			500	500
101-215-980.100	NEW COMPUTER HARDWARE & SOFTWARE		500		500	500	500
Totals for dept 215 - CLERK		34,710	51,140	39,605	47,090	50,710	50,710
Dept 228 - DATA PROCESSING, INFORMATION TECHNOLOGY							
101-228-801.000	PROFESSIONAL & CONTRACTUAL SERVICE	50,110	64,560	47,211	64,560	52,350	52,350
	FOOTNOTE AMOUNTS:					9,120	
	BS&A SUPPORT SERVICES						
	FOOTNOTE AMOUNTS:					21,600	
	CMS MANAGED IT						
	FOOTNOTE AMOUNTS:					100	
	STATIC IP						
	FOOTNOTE AMOUNTS:					35	
	ANNUAL DOMAIN REGISTRATION						
	FOOTNOTE AMOUNTS:					700	
	HOSTED EMAIL SERVICE (IMAIL)						
	FOOTNOTE AMOUNTS:					2,100	
	HOSTED EMAIL SERVICE (EXCHANGE)						
	FOOTNOTE AMOUNTS:					345	
	2-YR VEEAM BACKUP RENEWAL						
	FOOTNOTE AMOUNTS:					1,200	
	MISS DIG LOCATION SERVICES						
	FOOTNOTE AMOUNTS:					1,600	
	WEB ASCENDER-WEBSITE HOSTING/SUPPORT						
	FOOTNOTE AMOUNTS:					550	
	APEX SKETCHING SOFTWARE						
	FOOTNOTE AMOUNTS:					1,200	
	ANNUAL FIBER INTERNET FEE						
	FOOTNOTE AMOUNTS:					2,400	

Calculations as of 10/31/2024

GL NUMBER	DESCRIPTION	2023 ACTIVITY	2024 AMENDED BUDGET	2024 ACTIVITY THRU 10/31/24	2024 PROJECTED ACTIVITY	2025 RECOMMENDED BUDGET	2025 APPROVED BUDGET
APPROPRIATIONS							
Dept 228 - DATA PROCESSING, INFORMATION TECHNOLOGY							
	ADOBE ACROBAT PRO SUBSCRIPTIONS					1,100	
	FOOTNOTE AMOUNTS:						
	PIVOT POINT-FIELD ASSESSING SOFTWARE					700	
	FOOTNOTE AMOUNTS:						
	ESRI-ARCGIS ONLINE CREATOR ANNUAL SUBSCRIPTION					2,500	
	FOOTNOTE AMOUNTS:						
	MICROSOFT OFFICE 365 PROPLUS ANNUAL SUBSCRIPTION					3,000	
	FOOTNOTE AMOUNTS:						
	MISC REPAIRS NOT COVERED/ONSITE SUPPORT					2,000	
	FOOTNOTE AMOUNTS:						
	SERVER CO-LOCATION FEES					1,300	
	FOOTNOTE AMOUNTS:						
	BACKBLAZE CLOUD STORAGE/BACKUP					800	
	FOOTNOTE AMOUNTS:						
	ZOOM VIRTUAL MEETING SUBSCRIPTION					52,350	
	GL # FOOTNOTE TOTAL:						
101-228-950.000	HARDWARE REPLACEMENTS	11,303	19,200	8,684	19,200	6,000	6,000
	FOOTNOTE AMOUNTS:					2,000	
	1 COMPUTER REPLACEMENT-TREASURER					4,000	
	FOOTNOTE AMOUNTS:						
	MISC HARDWARE REPLACEMENTS					6,000	
	GL # FOOTNOTE TOTAL:						
Totals for dept 228 - DATA PROCESSING, INFORMATION		61,413	83,760	55,895	83,760	58,350	58,350
Dept 253 - TREASURER							
101-253-702.000	SALARIES & WAGES	21,537	24,102	17,290	24,102	24,102	24,102
101-253-707.000	PER MEETING		500			500	500
101-253-710.000	EMPLR FICA CONTR	1,335	1,525	1,072	1,525	1,525	1,525
101-253-711.000	EMPLR MEDICARE CONTR	312	357	251	357	357	357
101-253-724.000	WORKER'S COMP	20	30	16	30	24	24
101-253-752.000	OFFICE SUPPLIES	337	500	196	500	1,000	1,000
101-253-801.000	PROFESSIONAL & CONTRACTUAL SERVICE		500			500	500
101-253-851.000	MAIL/POSTAGE	3,993	4,000	2,138	4,000	4,200	4,200
	POSTAGE FOR TAX BILLS						
101-253-860.000	TRANSPORTATION/MILEAGE REIMBURSMEN		250			250	250
101-253-955.000	MISC.		100		100	100	100
101-253-957.000	PROFESSIONAL DEVELOPMENT		250			1,000	1,000
101-253-957.100	SEMINAR LODGING					500	500
101-253-957.200	SEMINAR MEALS					300	300
101-253-957.300	MEMBERSHIP & DUES	99	100		100	300	300
101-253-980.000	NEW OFFICE EQUIPMENT & FURNITURE		500			500	500
101-253-980.100	NEW COMPUTER HARDWARE & SOFTWARE		500			500	500
Totals for dept 253 - TREASURER		27,633	33,214	20,963	30,714	35,658	35,658
Dept 257 - ASSESSOR							
101-257-702.000	SALARIES & WAGES	51,410	90,300	67,040	90,300	96,354	96,354
101-257-707.000	PER DIEM	2,000	4,125	2,250	4,125	4,125	4,125
101-257-710.000	EMPLR FICA CONTR	3,205	5,800	4,239	5,800	6,140	6,140
101-257-711.000	EMPLR MEDICARE CONTR	750	1,375	991	1,375	1,436	1,436
101-257-711.500	UNEMPLOYMENT	48	300	60	300	190	190
101-257-716.000	EMPLR RETIREMENT CONTR	4,570	7,570	6,113	7,570	8,575	8,575
101-257-718.500	HEALTH INSURANCE	15,926	25,724	21,382	25,724	28,013	28,013
	ASSUMED A 9% INCREASE						
101-257-718.700	HEALTH INS-EE CONTRIBUTIONS	(620)	(1,135)	(916)	(1,135)	(1,368)	(1,368)
	EMPLOYEE COST SHARE 12%						
101-257-719.000	DENTAL INSURANCE	349	550	437	550	551	551

Calculations as of 10/31/2024

GL NUMBER	DESCRIPTION	2023 ACTIVITY	2024 AMENDED BUDGET	2024 ACTIVITY THRU 10/31/24	2024 PROJECTED ACTIVITY	2025 RECOMMENDED BUDGET	2025 APPROVED BUDGET
APPROPRIATIONS							
Dept 257 - ASSESSOR							
101-257-719.800	ASSUMED A 5% INCREASE						
	VISION INSURANCE	96	152	117	152	150	150
101-257-719.900	ASSUMED A 5% INCREASE						
	VISION INS-EE CONTRIBUTIONS	(48)	(76)	(59)	(76)	(75)	(75)
101-257-724.000	WORKER'S COMP	152	226	185	226	243	243
101-257-725.000	LIFE & DISABILITY BENEFIT	150	400	299	400	400	400
101-257-754.000	ASSUMED A 5% INCREASE						
	OPERATING SUPPLIES	313	500	184	300	500	500
101-257-759.000	GAS/FUEL			112	75	200	200
101-257-801.000	PROFESSIONAL & CONTRACTUAL SERVICE	30,125	17,000	27,091	28,000	17,000	17,000
	FOOTNOTE AMOUNTS:					15,000	
	APPRAISAL FEES FOR MTT CASES						
	FOOTNOTE AMOUNTS:					600	
	ASSESSMENT NOTICE PRINTING/PROCESSING						
	FOOTNOTE AMOUNTS:					1,400	
	MISCELLANEOUS PROFESSIONAL SERVICES						
	GL # FOOTNOTE TOTAL:					17,000	
101-257-850.000	COMMUNICATIONS	510	550	425	550	550	550
	DATA CHARGE FOR THE FIELD ASSESSING IPAD						
101-257-851.000	MAIL/POSTAGE	2,214	2,800	1,963	2,800	2,800	2,800
	MAILING ASSESSMENT NOTICES/PERSONAL PROPERTY STMTS						
101-257-900.000	PRINTING & PUBLISHING	1,955	2,000	646	2,000	2,000	2,000
	PUBLIC NOTICES FOR THE BOARD OF REVIEW MEETINGS						
101-257-916.000	SUBSCRIPTIONS & PUBLICATIONS	278	1,700	1,251	1,700	1,800	1,800
	CREXI SUBSCRIPTION-SALES LOOK-UP ACCESS						
101-257-932.000	VEHICLE REPAIRS & MAINTENANCE					500	500
	FORD ESCAPE MAINTENANCE/CAR WASHES						
101-257-955.000	MISC.	464	500	267	500	500	500
101-257-957.000	PROFESSIONAL DEVELOPMENT	300	500	1,047	1,000	1,000	1,000
	ASSESSOR CONFERENCES/BOARD OF REVIEW TRAINING						
101-257-957.100	SEMINAR LODGING					500	500
101-257-957.200	SEMINAR MEALS					200	200
101-257-957.300	MEMBERSHIP & DUES		1,700	175	1,700	1,000	1,000
101-257-980.000	NEW OFFICE EQUIPMENT & FURNITURE		500			500	500
101-257-980.100	NEW COMPUTER HARDWARE & SOFTWARE	2,190	500		100	500	500
	Totals for dept 257 - ASSESSOR	116,337	163,561	135,299	174,036	174,284	174,284
Dept 262 - ELECTIONS							
101-262-702.000	SALARIES & WAGES	237	3,000	764	3,000	500	500
101-262-702.200	ELECTION WORKERS		30,000	10,782	30,000	2,000	2,000
101-262-702.500	OVERTIME			18			
101-262-710.000	EMPLR FICA CONTR	15	200	45	200	200	200
101-262-711.000	EMPLR MEDICARE CONTR	3	40	11	40	40	40
101-262-711.500	UNEMPLOYMENT		400	42	400	50	50
101-262-716.000	EMPLR RETIREMENT CONTR		200	74	200	200	200
101-262-718.500	HEALTH INSURANCE		600	364	600	600	600
101-262-718.700	HEALTH INS-EE CONTRIBUTIONS		(100)	(47)	(100)	(100)	(100)
101-262-719.000	DENTAL INSURANCE		50	23	50	50	50
101-262-719.800	VISION INSURANCE		15	6	15	15	15
101-262-719.900	VISION INS-EE CONTRIBUTIONS		(7)	(3)	(7)	(7)	(7)
101-262-724.000	WORKER'S COMP		20	3	20	20	20
101-262-725.000	LIFE & DISABILITY BENEFIT		20	6	20	20	20
101-262-754.000	OPERATING SUPPLIES	2,781	8,000	4,351	8,000	3,000	3,000
101-262-801.000	PROFESSIONAL & CONTRACTUAL SERVICE	2,220	12,000	15,877	16,000	3,000	3,000
101-262-851.000	MAIL/POSTAGE	1,397	9,000	3,640	9,000	2,000	2,000
101-262-860.000	TRANSPORTATION/MILEAGE REIMBURSMEN		150	99	150	200	200

Calculations as of 10/31/2024

GL NUMBER	DESCRIPTION	2023 ACTIVITY	2024 AMENDED BUDGET	2024 ACTIVITY THRU 10/31/24	2024 PROJECTED ACTIVITY	2025 RECOMMENDED BUDGET	2025 APPROVED BUDGET
APPROPRIATIONS							
Dept 262 - ELECTIONS							
101-262-900.000	PRINTING & PUBLISHING		1,600		1,600	500	500
101-262-955.000	MISC.		600	168	600	300	300
101-262-957.000	PROFESSIONAL DEVELOPMENT		250		250	250	250
Totals for dept 262 - ELECTIONS		6,653	66,038	36,223	70,038	12,838	12,838
Dept 265 - BUILDING & GROUNDS							
101-265-702.000	SALARIES & WAGES	675	1,200	1,106	1,200	1,200	1,200
101-265-710.000	EMPLR FICA CONTR	40	70	65	70	100	100
101-265-711.000	EMPLR MEDICARE CONTR	9	20	15	20	25	25
101-265-711.500	UNEMPLOYMENT	1	10	1	10	10	10
101-265-716.000	EMPLR RETIREMENT CONTR	61	100	105	100	100	100
101-265-718.500	HEALTH INSURANCE	235	500	351	500	500	500
101-265-718.700	HEALTH INS-EE CONTRIBUTIONS	(27)	(40)	(46)	(40)	(40)	(40)
101-265-719.000	DENTAL INSURANCE	11	40	22	40	40	40
101-265-719.800	VISION INSURANCE	3	10	8	10	10	10
101-265-719.900	VISION INS-EE CONTRIBUTIONS	(1)		(4)		(5)	(5)
101-265-724.000	WORKER'S COMP	4	30	3	30	30	30
101-265-725.000	LIFE & DISABILITY BENEFIT	5	20	9	20	20	20
101-265-754.000	OPERATING SUPPLIES	2,981	6,500	3,007	6,500	6,500	6,500
101-265-801.000	PROFESSIONAL & CONTRACTUAL SERVICE	16,780	26,500	22,464	26,500	22,100	22,100
FOOTNOTE AMOUNTS:						17,400	
CLEAN-UP DAY							
FOOTNOTE AMOUNTS:						1,300	
SHRED-IT PAPER RECYCLING SERVICE							
FOOTNOTE AMOUNTS:						500	
FOUR SEASONS EXTERMINATING							
FOOTNOTE AMOUNTS:						1,200	
WASTE MANAGEMENT-DUMPSTER SERVICE							
FOOTNOTE AMOUNTS:						600	
COFFEE POT RENTAL/COFFEE							
FOOTNOTE AMOUNTS:						500	
MID MICHIGAN SECURITY-ALARM MONITORING							
FOOTNOTE AMOUNTS:						600	
MISC DRAWING/MAP FEES							
GL # FOOTNOTE TOTAL:						22,100	
101-265-801.003	SIDEWALK SNOWPLOWING		3,000	116	3,000	3,000	3,000
101-265-801.401	HALL CLEANING	6,552	10,000	5,697	10,000	8,000	8,000
101-265-850.000	COMMUNICATIONS	3,112	2,860	2,521	2,860	2,860	2,860
FOOTNOTE AMOUNTS:						2,500	
PHONE SERVICE-CMS							
FOOTNOTE AMOUNTS:						360	
FAX SERVICE-CMS							
GL # FOOTNOTE TOTAL:						2,860	
101-265-920.000	ELECTRIC/NATURAL GAS	11,580	14,000	9,055	14,000	14,000	14,000
101-265-920.200	WATER & SEWER CHARGES	866	1,000	554	1,000	1,000	1,000
101-265-930.200	MAINT-GROUNDS	550	2,500	2,216	2,500	1,000	1,000
101-265-930.300	MAINT-BUILDINGS	779	10,000	1,576	10,000	2,000	2,000
101-265-933.050	MAINT-EQUIPMENT	229	500		500	500	500
101-265-934.500	MAINT. AGREEMENT ON EQUIPMENT	4,543	4,500	1,808	4,500	3,000	3,000
PRINTER/COPIER SERVICE AGREEMENT							
101-265-940.100	POSTAGE METER LEASE	1,851	2,000	1,363	2,000	2,000	2,000
101-265-955.000	MISC.	74	100	28	100	100	100
101-265-962.000	SAFETY		600	521	600	600	600
101-265-963.000	PROPERTY/LIABILITY INSURANCE	15,642	19,500	15,362	19,500	20,000	20,000
Totals for dept 265 - BUILDING & GROUNDS		66,555	105,520	67,923	105,520	88,650	88,650

Calculations as of 10/31/2024

GL NUMBER	DESCRIPTION	2023 ACTIVITY	2024 AMENDED BUDGET	2024 ACTIVITY THRU 10/31/24	2024 PROJECTED ACTIVITY	2025 RECOMMENDED BUDGET	2025 APPROVED BUDGET
APPROPRIATIONS							
Dept 266 - LEGAL/ATTORNEY							
101-266-826.000	LEGAL FEES	28,218	50,000	13,817	50,000	50,000	50,000
101-266-826.600	LEGAL FEES-MTT CASES	17,088	6,000	17,501	20,000	25,000	25,000
Totals for dept 266 - LEGAL/ATTORNEY		45,306	56,000	31,318	70,000	75,000	75,000
Dept 371 - BUILDING INSPECTION							
101-371-702.000	SALARIES & WAGES	179,169	190,979	146,176	190,979	200,539	200,539
101-371-702.500	OVERTIME	2,662	2,100	1,958	2,100	2,300	2,300
101-371-705.000	LEAVE TIME PAYOUT		3,700	3,640	3,700		
101-371-710.000	EMPLR FICA CONTR	10,505	11,302	8,800	11,302	11,777	11,777
101-371-711.000	EMPLR MEDICARE CONTR	2,457	2,650	2,058	2,650	2,754	2,754
101-371-711.500	UNEMPLOYMENT	143	428	156	428	285	285
101-371-716.000	EMPLR RETIREMENT CONTR	16,399	18,350	14,419	18,350	20,284	20,284
101-371-718.500	HEALTH INSURANCE	72,258	77,175	59,493	77,175	84,039	84,039
ASSUMED A 9% INCREASE							
101-371-718.700	HEALTH INS-EE CONTRIBUTIONS	(8,922)	(10,212)	(7,620)	(10,212)	(12,315)	(12,315)
EMPLOYEE COST SHARE 12%							
101-371-719.000	DENTAL INSURANCE	5,029	5,283	3,772	5,283	5,292	5,292
ASSUMED A 5% INCREASE							
101-371-719.800	VISION INSURANCE	1,104	1,161	842	1,161	1,146	1,146
ASSUMED A 5% INCREASE							
101-371-719.900	VISION INS-EE CONTRIBUTIONS	(552)	(581)	(419)	(581)	(573)	(573)
101-371-724.000	WORKER'S COMP	468	470	365	470	478	478
101-371-725.000	LIFE & DISABILITY BENEFIT	1,011	1,090	799	1,090	1,077	1,077
ASSUMED A 5% INCREASE							
101-371-752.000	OFFICE SUPPLIES	115	500	21	500	500	500
101-371-754.000	OPERATING SUPPLIES	1,164	1,275	678	1,275	500	500
101-371-759.000	GAS/FUEL	1,795	2,000	1,020	2,000	2,000	2,000
101-371-767.000	UNIFORMS	280	300	76	300	300	300
101-371-801.000	PROFESSIONAL & CONTRACTUAL SERVICE	14,627	35,000		5,000	2,000	2,000
MCKENNA - HOURLY RATE CONSULTATIONS WITH THE BUILDING OFFICIAL							
101-371-801.410	VEHICLE CLEANING	130	250		250	250	250
101-371-802.100	SOFTWARE SUPPORT/MAINTENANCE AGREEMENT	1,671	2,875	2,769	2,875	3,040	3,040
BS&A SOFTWARE SUPPORT SERVICE FEES							
101-371-850.000	COMMUNICATIONS	1,288	1,350	1,075	1,350	1,350	1,350
101-371-851.000	MAIL/POSTAGE	28	35		35		
101-371-860.000	TRANSPORTATION/MILEAGE REIMBURSEMENT	90	150	174	200	250	250
101-371-880.000	COMMUNITY PROMOTION					500	500
101-371-900.000	PRINTING & PUBLISHING	38	1,800	1,745	1,800	1,000	1,000
101-371-916.000	SUBSCRIPTIONS & PUBLICATIONS		500		500	500	500
101-371-930.000	VEHICLE REPAIRS & MAINTENANCE	232	1,000	105	1,000	1,000	1,000
101-371-955.000	MISC.			10			
101-371-957.000	PROFESSIONAL DEVELOPMENT	1,801	5,000	1,065	5,000	5,000	5,000
3 STAFF PERSONS							
101-371-957.100	SEMINAR LODGING	399	750	510	750	750	750
SEMINAR TRAINING OPPORTUNITIES FOR BOTH BUILDING OFFICIAL AND RENTAL INSPECTOR							
101-371-957.200	SEMINAR MEALS	530	750	397	500	750	750
101-371-957.300	MEMBERSHIP & DUES	1,190	1,400	1,585	1,600	1,800	1,800
MEMBERSHIPS AND DUES FOR BUILDING OFFICIAL AND RENTAL INSPECTOR							
101-371-980.000	NEW OFFICE EQUIPMENT & FURNITURE		500		500	500	500
101-371-980.100	NEW COMPUTER HARDWARE & SOFTWARE	7,060	1,500	988	1,500	500	500
Totals for dept 371 - BUILDING INSPECTION		314,169	360,830	246,657	330,830	339,573	339,573
Dept 441 - PUBLIC WORKS							
101-441-920.000	STREET LIGHTING	25,003	29,000	24,681	29,000	29,000	29,000
101-441-956.100	DRAINS AT LARGE	25,380	26,000	25,906	26,000	26,000	26,000
101-441-959.500	CONTRIBUTIONS TO ROAD COMMISSION	263,926	483,100	475,478	483,100	376,250	376,250

Calculations as of 10/31/2024

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APPROPRIATIONS							
Dept 441 - PUBLIC WORKS							
	FOOTNOTE AMOUNTS:					27,000	
	BRINE CONTRACT 20% INCREASE TO 2024 CONTRACT						
	FOOTNOTE AMOUNTS:					102,000	
	GRAVEL ROAD CONTRACT 20% INCREASE TO 2024 CONTRACT						
	FOOTNOTE AMOUNTS:					180,000	
	MERIDIAN ROAD PARTNER WITH ICRC, DEERFIELD TOWNSHIP, 2% REQUEST COST UPDATED BY ICRC 9-10-2024						
	FOOTNOTE AMOUNTS:					67,250	
	SURVEY/ENGINEERING/RIGHT-OF-WAY/BID ASSISTANCE FOR PLANS TO RECONSTRUCT RICH RACH DR. AS A CLASS A ROAD FOR ACCESS TO TWP. OWNED INDUSTRIAL LAND						
	GL # FOOTNOTE TOTAL:					376,250	
101-441-967.500	SIDEWALKS AND NON MOTORIZED PATHS	51,098	270,000	22,485	25,000	990,000	990,000
	FOOTNOTE AMOUNTS:					300,000	
	CONSTRUCTION OF NEW SIDEWALKS ALONG THE NORTH SIDE OF W. PICKARD RD. FROM WEST OF ASHLAND DR. TO S. LINCOLN RD.						
	FOOTNOTE AMOUNTS:					60,000	
	CONSTRUCTION OF SIDEWALK RAMPS AND PEDESTRIAN CROSSINGS AT THE S. LINCOLN RD./W. PICKARD RD. INTERSECTION						
	FOOTNOTE AMOUNTS:					255,000	
	PROGRESS ON REMAINING BROOMFIELD - BLUEGRASS SIDEWALK SECTIONS						
	FOOTNOTE AMOUNTS:					375,000	
	CONTRIBUTION TO MT PLEASANT FOR MISSION CREEK PATHWAY						
	GL # FOOTNOTE TOTAL:					990,000	
Totals for dept 441 - PUBLIC WORKS		365,407	808,100	548,550	563,100	1,421,250	1,421,250
Dept 701 - PLANNING							
101-701-702.000	SALARIES & WAGES	160,939	168,700	137,497	168,700	177,268	177,268
101-701-702.700	LUMP SUM IN LIEU OF STEP	1,712	4,200		4,200	4,400	4,400
101-701-707.000	PER DIEM	9,760	15,000	3,930	15,000	15,000	15,000
101-701-710.000	EMPLR FICA CONTR	9,980	11,584	8,178	11,584	12,042	12,042
101-701-711.000	EMPLR MEDICARE CONTR	2,334	2,709	1,913	2,709	2,816	2,816
101-701-711.500	UNEMPLOYMENT	98	303	107	303	202	202
101-701-716.000	EMPLR RETIREMENT CONTR	14,541	15,912	12,852	15,912	17,587	17,587
101-701-718.500	HEALTH INSURANCE	48,172	51,448	42,860	51,448	56,026	56,026
	ASSUMED A 9% INCREASE						
101-701-718.700	HEALTH INS-EE CONTRIBUTIONS	(5,948)	(6,808)	(4,943)	(6,808)	(8,210)	(8,210)
	EMPLOYEE COST SHARE 12%						
101-701-719.000	DENTAL INSURANCE	2,945	2,790	2,217	2,790	2,793	2,793
	ASSUMED A 5% INCREASE						
101-701-719.800	VISION INSURANCE	368	390	302	390	382	382
	ASSUMED A 5% INCREASE						
101-701-719.900	VISION INS-EE CONTRIBUTIONS	(184)	(194)	(152)	(194)	(191)	(191)
101-701-724.000	WORKER'S COMP	379	400	296	400	404	404
101-701-725.000	LIFE & DISABILITY BENEFIT	718	800	598	800	800	800
	ASSUMED A 5% INCREASE						
101-701-752.000	OFFICE SUPPLIES		250		250	250	250
101-701-754.000	OPERATING SUPPLIES		300	152	300	300	300
101-701-759.000	GAS/FUEL	62	600	83	300	300	300
ORDINANCE/ENFORCEMENT/ZONING ADMINISTRATOR							
101-701-767.000	UNIFORMS	43	200	38	200	200	200
101-701-801.000	PROFESSIONAL & CONTRACTUAL SERVICE	8,156	165,250	1,613	50,000	165,500	165,500
	FOOTNOTE AMOUNTS:					10,000	
	PLANNING-ENGINEERING CONSULTANT SERVICES						
	FOOTNOTE AMOUNTS:					1,000	
	MUNICODE ANNUAL SUPPORT FEE						
	FOOTNOTE AMOUNTS:					1,000	
	WEED ABATEMENT SERVICES						
	FOOTNOTE AMOUNTS:					3,500	
	MUNICODE ORDINANCE UPDATES						



Calculations as of 10/31/2024

GL NUMBER	DESCRIPTION	2023 ACTIVITY	2024 AMENDED BUDGET	2024 ACTIVITY THRU 10/31/24	2024 PROJECTED ACTIVITY	2025 RECOMMENDED BUDGET	2025 APPROVED BUDGET
APPROPRIATIONS							
Dept 701 - PLANNING							
	FOOTNOTE AMOUNTS:					50,000	
	MASTER PLAN UPDATE PROJECT						
	FOOTNOTE AMOUNTS:					35,000	
	BULK SCANNING - HISTORICAL FILES AND PLANS						
	FOOTNOTE AMOUNTS:					20,000	
	PARKS AND RECREATION MASTER PLAN UPDATE						
	FOOTNOTE AMOUNTS:					45,000	
	ENGINEERING CONSULTANT SERVICES - MASTER PLAN INDUSTRIAL DEVELOPMENT SITE EVALUATION - RURAL READINESS REIMBURSABLE GRANT						
	GL # FOOTNOTE TOTAL:					165,500	
101-701-850.000	COMMUNICATIONS	230	250	150	250	500	500
101-701-860.000	TRANSPORTATION/MILEAGE REIMBURSMEN	1,666	3,000	486	2,000	3,000	3,000
	FOOTNOTE AMOUNTS:					1,500	
	TRANSPORTATION/MILEAGE - GENERAL						
	FOOTNOTE AMOUNTS:					1,500	
	TRANSPORTATION/MILEAGE - IEDC CERTIFICATION - RODNEY NANNEY						
	GL # FOOTNOTE TOTAL:					3,000	
101-701-900.000	PRINTING & PUBLISHING	2,877	5,500	3,347	5,500	5,500	5,500
	FOOTNOTE AMOUNTS:					500	
	PLOTTER INK AND MAINTENANCE (1/3 COST SHARED WITH WATER AND SEWER FUNDS)						
	FOOTNOTE AMOUNTS:					5,000	
	PRINTING AND PUBLISHING - GENERAL						
	GL # FOOTNOTE TOTAL:					5,500	
101-701-916.000	SUBSCRIPTIONS & PUBLICATIONS	10	200			200	200
101-701-932.000	VEHICLE REPAIRS & MAINTENANCE	726	1,000		1,000	1,000	1,000
101-701-940.000	LEASE/RENT		200		200	200	200
	FUNDS FOR OFF-SITE MEETING SPACE RENTAL IF NEEDED						
101-701-955.000	MISC.	16	100	16	100	100	100
101-701-957.000	PROFESSIONAL DEVELOPMENT	2,023	7,250	4,339	5,000	7,250	7,250
	FOOTNOTE AMOUNTS:					4,000	
	PROFESSIONAL - DEVELOPMENT - GENERAL						
	FOOTNOTE AMOUNTS:					3,250	
	ECONOMIC DEVELOPMENT INSTITUTE AND IEDC CERTIFICATION TRAINING - RODNEY NANNEY						
	GL # FOOTNOTE TOTAL:					7,250	
101-701-957.100	SEMINAR LODGING	958	2,650	1,370	1,500	2,650	2,650
	FOOTNOTE AMOUNTS:					750	
	SEMINAR LODGING - GENERAL						
	FOOTNOTE AMOUNTS:					1,900	
	SEMINAR LODGING FOR IEDC CERTIFICATION - RODNEY NANNEY						
	GL # FOOTNOTE TOTAL:					2,650	
101-701-957.200	SEMINAR MEALS	10	800	69		800	800
	FOOTNOTE AMOUNTS:					400	
	SEMINAR MEALS - GENERAL						
	FOOTNOTE AMOUNTS:					400	
	SEMINAR MEALS - IEDC CERTIFICATION - RODNEY NANNEY						
	GL # FOOTNOTE TOTAL:					800	
101-701-957.300	MEMBERSHIP & DUES	1,449	1,500	1,592	1,600	1,750	1,750
101-701-959.100	CONTRIBUTION TO LOCAL AIRPORT	10,000	10,000	10,000	10,000	10,000	10,000
Totals for dept 701 - PLANNING		274,040	466,284	228,910	345,434	480,819	480,819
Dept 751 - PARKS & RECREATION							
101-751-702.000	SALARIES & WAGES	21,776	25,000	22,434	25,000	26,671	26,671
101-751-702.200	TEMPORARY LABOR	22,637	18,720	20,030	18,720	19,656	19,656
101-751-702.500	OVERTIME	1,473	2,000	1,828	2,000	2,000	2,000
101-751-710.000	EMPLR FICA CONTR	2,756	2,721	2,651	2,721	2,863	2,863
101-751-711.000	EMPLR MEDICARE CONTR	645	636	620	636	670	670
101-751-711.500	UNEMPLOYMENT	100	423	92	423	292	292

Calculations as of 10/31/2024

GL NUMBER	DESCRIPTION	2023 ACTIVITY	2024 AMENDED BUDGET	2024 ACTIVITY THRU 10/31/24	2024 PROJECTED ACTIVITY	2025 RECOMMENDED BUDGET	2025 APPROVED BUDGET
APPROPRIATIONS							
Dept 751 - PARKS & RECREATION							
101-751-716.000	EMPLR RETIREMENT CONTR	2,094	2,562	2,305	2,562	2,867	2,867
101-751-718.500	HEALTH INSURANCE	10,926	12,862	11,664	12,862	14,007	14,007
ASSUMED A 9% INCREASE							
101-751-718.700	HEALTH INS-EE CONTRIBUTIONS	(1,358)	(1,702)	(1,484)	(1,702)	(2,053)	(2,053)
EMPLOYEE COST SHARE 12%							
101-751-719.000	DENTAL INSURANCE	752	881	756	881	882	882
ASSUMED A 5% INCREASE							
101-751-719.800	VISION INSURANCE	178	194	161	194	191	191
ASSUMED A 5% INCREASE							
101-751-719.900	VISION INS-EE CONTRIBUTIONS	(89)	(97)	(81)	(97)	(96)	(96)
101-751-724.000	WORKER'S COMP	586	600	572	600	641	641
101-751-725.000	LIFE & DISABILITY BENEFIT	157	170	148	170	172	172
ASSUMED A 5% INCREASE							
101-751-754.000	OPERATING SUPPLIES	5,314	5,000	3,940	5,000	5,000	5,000
101-751-759.000	GAS/FUEL	1,650	1,800	1,688	1,800	1,600	1,600
101-751-767.000	UNIFORMS	183	500	179	500	500	500
101-751-801.000	PROFESSIONAL & CONTRACTUAL SERVICE	3,040	3,500	2,875	3,500	3,500	3,500
101-751-860.000	TRANSPORTATION/MILEAGE REIMBURSEM	90	100	229	200	300	300
101-751-900.000	PRINTING & PUBLISHING	448	600			600	600
101-751-920.000	ELECTRIC/NATURAL GAS	4,005	4,200	3,250	4,200	4,000	4,000
101-751-920.200	WATER & SEWER CHARGES	6,359	5,000	3,739	5,000	4,000	4,000
101-751-930.000	REPAIRS	995	31,000	10,645	31,000	7,000	7,000
FOOTNOTE AMOUNTS:							
MCDONALD PARK AND JAMESON PARK PLAYGROUND EQUIPMENT REPAIRS						5,000	
FOOTNOTE AMOUNTS:							
MISC REPAIRS						2,000	
GL # FOOTNOTE TOTAL:						7,000	
101-751-930.200	MAINT-GROUNDS	12,014	33,000	12,936	33,000	18,000	18,000
FOOTNOTE AMOUNTS:							
PARKS SPRAYING						12,000	
FOOTNOTE AMOUNTS:							
MISC GROUNDS MAINTENANCE						2,500	
FOOTNOTE AMOUNTS:							
REPLACE CONCRETE PARKING BLOCKS						3,500	
GL # FOOTNOTE TOTAL:						18,000	
101-751-930.250	MAINT-DOG PARK	1,350	3,000	490	2,000	2,000	2,000
101-751-930.300	MAINT-BUILDINGS	3,479	8,500	5,663	8,500	6,000	6,000
INSTALLATION OF EXTERIOR & INTERIOR CAMERAS AT JAMESON PARK							
101-751-933.000	MAINT-VEHICLES	659	1,000	269	1,000	1,700	1,700
FOOTNOTE AMOUNTS:							
NEW TIRES PARKS TRUCK						900	
FOOTNOTE AMOUNTS:							
GENERAL VEHICLE MAINTENANCE						800	
GL # FOOTNOTE TOTAL:						1,700	
101-751-933.050	MAINT-EQUIPMENT	2,362	2,000	1,616	2,000	2,000	2,000
101-751-955.000	MISC.			17			
101-751-962.000	SAFETY	530	3,500	1,850	3,500	2,000	2,000
101-751-977.000	NEW EQUIPMENT PURCHASE	935	13,300	7,007	13,300	4,300	4,300
FOOTNOTE AMOUNTS:							
JAMESON HALL TABLE AND CHAIRS - REPLACE AS NEEDED						1,800	
FOOTNOTE AMOUNTS:							
MISC PARKS EQUIPMENT						2,500	
GL # FOOTNOTE TOTAL:						4,300	
Totals for dept 751 - PARKS & RECREATION		106,046	180,970	118,089	179,470	131,263	131,263

Dept 901 - CAPITAL OUTLAY

Calculations as of 10/31/2024

GL NUMBER	DESCRIPTION	2023 ACTIVITY	2024 AMENDED BUDGET	2024 ACTIVITY THRU 10/31/24	2024 PROJECTED ACTIVITY	2025 RECOMMENDED BUDGET	2025 APPROVED BUDGET
APPROPRIATIONS							
Dept 901 - CAPITAL OUTLAY							
101-901-976.301	CAPITAL OUTLAY-INFORMATION TECHNOI	18,098	38,000	23,217	38,000		
101-901-976.302	CAPITAL OUTLAY-TOWNSHIP HALL REPLACE CAMERAS @ TOWNSHIP HALL					23,000	23,000
101-901-976.303	CAPITAL OUTLAY-PROPERTY	50					
101-901-976.306	CAPITAL OUTLAY-PARKS DEPT REPLACE/TRADE IN 2012 KUBOTA ZERO TURN LAWMOWER	14,581	23,000	9,586	23,000	14,000	14,000
101-901-976.307	CAPITAL OUTLAY-FIBER NETWORK	17,550					
101-901-976.309	CAPITAL OUTLAY-VEHICLES	96,492					
101-901-976.314	CAPITAL OUTLAY-NEW TWP HALL/RENO S	13,398	9,000	7,880	9,000		
Totals for dept 901 - CAPITAL OUTLAY		160,169	70,000	40,683	70,000	37,000	37,000
Dept 906 - DEBT SERVICE							
101-906-991.000	BOND - PRINCIPAL MISSION CREEK DRAIN REVENUE BOND-COUNTY	22,478	22,500	22,478	22,500	22,478	22,478
101-906-993.000	BOND INTEREST EXPENDITURE MISSION CREEK DRAIN REVENUE BOND-COUNTY	11,778	11,200	11,154	11,200	10,475	10,475
Totals for dept 906 - DEBT SERVICE		34,256	33,700	33,632	33,700	32,953	32,953
TOTAL APPROPRIATIONS		2,026,840	2,945,672	1,950,034	2,564,482	3,417,441	3,417,441
NET OF REVENUES/APPROPRIATIONS - FUND 101		588,023	685,728	518,842	1,049,299	(853,041)	(853,041)
BEGINNING FUND BALANCE		6,144,191	6,732,220	6,732,220	6,732,220	7,781,519	7,781,519
ENDING FUND BALANCE		6,732,214	7,417,948	7,251,062	7,781,519	6,928,478	6,928,478

Calculations as of 10/31/2024

GL NUMBER	DESCRIPTION	2023 ACTIVITY	2024 AMENDED BUDGET	2024 ACTIVITY THRU 10/31/24	2024 PROJECTED ACTIVITY	2025 RECOMMENDED BUDGET	2025 APPROVED BUDGET
ESTIMATED REVENUES							
Dept 000 - NONE							
206-000-402.000	CURRENT REAL PROPERTY TAX	743,321	794,000	787,004	794,000	825,000	825,000
206-000-402.100	PRIOR YEARS PROPERTY TAXES	5,681					
206-000-412.000	DELQ PERSONAL PROPERTY TAXES	1,399	500	608	500	500	500
206-000-414.000	PROPERTY TAX REFUNDS-MTT	(97)	(10,000)	(609)	(10,000)	(5,000)	(5,000)
206-000-432.000	PILOT TAX	4,124	5,000		5,000	5,000	5,000
206-000-445.000	INTEREST ON TAXES	76	300	29	300	300	300
206-000-543.000	STATE GRANT-PUBLIC SAFETY	10,597	12,000		12,000	12,000	12,000
206-000-573.000	STATE AID REVENUE-LCSA	10,441	10,400	12,853	10,400	12,000	12,000
206-000-665.000	INTEREST EARNED	42,596	50,000	49,851	50,000	62,000	62,000
206-000-677.200	FIRE PROTECTION - EDDA	79,658	81,000	85,761	81,000	88,000	88,000
206-000-677.300	FIRE PROTECTION - WDDA	65,766	66,000	69,657	66,000	73,000	73,000
Totals for dept 000 - NONE		963,562	1,009,200	1,005,154	1,009,200	1,072,800	1,072,800
TOTAL ESTIMATED REVENUES		963,562	1,009,200	1,005,154	1,009,200	1,072,800	1,072,800

Calculations as of 10/31/2024

GL NUMBER	DESCRIPTION	2023 ACTIVITY	2024 AMENDED BUDGET	2024 ACTIVITY THRU 10/31/24	2024 PROJECTED ACTIVITY	2025 RECOMMENDED BUDGET	2025 APPROVED BUDGET
APPROPRIATIONS							
Dept 336 - FIRE DEPARTMENT							
206-336-702.000	SALARIES & WAGES	980		260		1,000	1,000
206-336-710.000	EMPLR FICA CONTR	57		15		50	50
206-336-711.000	EMPLR MEDICARE CONTR	13		4		15	15
206-336-716.000	EMPLR RETIREMENT CONTR	88		25		100	100
206-336-718.500	HEALTH INSURANCE	475		127		500	500
206-336-718.700	HEALTH INS-EE CONTRIBUTIONS	(56)		(16)		(75)	(75)
206-336-719.000	DENTAL INSURANCE	30		8		30	30
206-336-719.800	VISION INSURANCE	5				10	10
206-336-719.900	VISION INS-EE CONTRIBUTIONS	(2)				(5)	(5)
206-336-724.000	WORKER'S COMP	8		3		10	10
206-336-725.000	LIFE & DISABILITY BENEFIT	4		2		5	5
206-336-801.000	PROFESSIONAL & CONTRACTUAL SERVICE	830,100	871,600	838,401	838,401	863,553	863,553
	SERVICE CONTRACT WITH CITY-ASSUMED A 3% INCREASE						
206-336-801.005	FIRE HYDRANT REPAIRS		2,000		2,000	2,000	2,000
206-336-801.025	HYDRANT FLUSHING		10,000		10,000	10,000	10,000
Totals for dept 336 - FIRE DEPARTMENT		831,702	883,600	838,829	850,401	877,193	877,193
TOTAL APPROPRIATIONS		831,702	883,600	838,829	850,401	877,193	877,193
NET OF REVENUES/APPROPRIATIONS - FUND 206		131,860	125,600	166,325	158,799	195,607	195,607
BEGINNING FUND BALANCE		1,008,573	1,140,433	1,140,433	1,140,433	1,299,232	1,299,232
ENDING FUND BALANCE		1,140,433	1,266,033	1,306,758	1,299,232	1,494,839	1,494,839

Calculations as of 10/31/2024

GL NUMBER	DESCRIPTION	2023 ACTIVITY	2024 AMENDED BUDGET	2024 ACTIVITY THRU 10/31/24	2024 PROJECTED ACTIVITY	2025 RECOMMENDED BUDGET	2025 APPROVED BUDGET
ESTIMATED REVENUES							
Dept 000 - NONE							
245-000-451.107	REVENUE-GREEN ACRES SPEC ASSESS	1,364					
245-000-451.108	REVENUE-THE OAKS SPEC ASSESS	2,293					
245-000-451.109	REVENUE-BLGRAS/ISB SIDEWALK	6,759	4,700	1,682	7,500	7,000	7,000
245-000-451.110	REVENUE-MCGUIRK PAVING-PRINCIPAL	6,208	6,400	2,257	4,000	6,400	6,400
245-000-451.111	REVENUE-MCGUIRK PAVING-INTEREST	1,025	3,700	691	600	1,000	1,000
245-000-451.112	REVENUE-CARRIAGE PAVING PRINCIPAL	8,320	3,160	4,811	5,900	5,900	5,900
245-000-451.113	REVENUE-CARRIAGE PAVING INTEREST	1,971	1,580	1,333	1,580	1,500	1,500
245-000-451.114	REVENUE-FOX MEADOWS PAVING PRINCIPAL			75,849	72,677	5,100	5,100
245-000-451.115	REVENUE-FOX MEADOWS PAVING INTEREST			94	56	3,700	3,700
245-000-665.000	INTEREST EARNED	7,750	7,000	12,526	11,070	12,000	12,000
Totals for dept 000 - NONE		35,690	26,540	99,243	103,383	42,600	42,600
Dept 441 - PUBLIC WORKS							
245-441-460.000	PENALTIES ON SPECIAL ASSESSMENTS			43	25		
Totals for dept 441 - PUBLIC WORKS				43	25		
TOTAL ESTIMATED REVENUES		35,690	26,540	99,286	103,408	42,600	42,600

BUDGET REPORT FOR CHARTER TOWNSHIP OF UNION  
 Fund: 245 SPECIAL ASSESSMENTS FUND

Calculations as of 10/31/2024

GL NUMBER	DESCRIPTION	2023 ACTIVITY	2024 AMENDED BUDGET	2024 ACTIVITY THRU 10/31/24	2024 PROJECTED ACTIVITY	2025 RECOMMENDED BUDGET	2025 APPROVED BUDGET
APPROPRIATIONS							
Dept 000 - NONE							
245-000-826.000	LEGAL FEES		500		500	500	500
245-000-967.414	EXPENDITURE-FOX MEADOWS PAVING			87,137	118,000		
	Totals for dept 000 - NONE		500	87,137	118,500	500	500
TOTAL APPROPRIATIONS							
			500	87,137	118,500	500	500
NET OF REVENUES/APPROPRIATIONS - FUND 245							
		35,690	26,040	12,149	(15,092)	42,100	42,100
	BEGINNING FUND BALANCE	282,292	317,982	317,982	317,982	302,890	302,890
	ENDING FUND BALANCE	317,982	344,022	330,131	302,890	344,990	344,990

Calculations as of 10/31/2024

GL NUMBER	DESCRIPTION	2023 ACTIVITY	2024 AMENDED BUDGET	2024 ACTIVITY THRU 10/31/24	2024 PROJECTED ACTIVITY	2025 RECOMMENDED BUDGET	2025 APPROVED BUDGET
ESTIMATED REVENUES							
Dept 000 - NONE							
248-000-402.000	CURRENT PROPERTY TAX	516,935	561,000	561,478	561,000	575,000	575,000
248-000-402.100	PRIOR YEARS PROPERTY TAXES		(250)		(250)	(250)	(250)
248-000-412.000	DELQ PERSONAL PROPERTY CAPT	4	300	7	300	300	300
248-000-414.000	PROPERTY TAX REFUNDS-BOR MTT		(4,000)		(4,000)	(2,000)	(2,000)
248-000-445.000	INTEREST ON TAXES	1	500	1	500	500	500
248-000-573.000	STATE AID REVENUE-LCSA	69,776	73,000	73,808	73,000	75,000	75,000
248-000-665.000	INTEREST EARNED	65,904	80,000	74,787	80,000	87,000	87,000
248-000-672.000	OTHER REVENUE		1,000		1,000	500	500
Totals for dept 000 - NONE		652,620	711,550	710,081	711,550	736,050	736,050
TOTAL ESTIMATED REVENUES		652,620	711,550	710,081	711,550	736,050	736,050



Calculations as of 10/31/2024

GL NUMBER	DESCRIPTION	2023 ACTIVITY	2024 AMENDED BUDGET	2024 ACTIVITY THRU 10/31/24	2024 PROJECTED ACTIVITY	2025 RECOMMENDED BUDGET	2025 APPROVED BUDGET
APPROPRIATIONS							
Dept 336 - FIRE DEPARTMENT							
248-336-830.000	PUBLIC SAFETY - FIRE PROTECTION	79,658	81,000	85,761	81,000	88,000	88,000
Totals for dept 336 - FIRE DEPARTMENT		79,658	81,000	85,761	81,000	88,000	88,000
Dept 728 - ECONOMIC DEVELOPMENT							
248-728-801.000	PROFESSIONAL & CONTRACTUAL SERVICE	6,340	21,300	11,829	21,300	22,300	22,300
	FOOTNOTE AMOUNTS:					9,000	
	M M I FOR GROUNDS MAINTENANCE ALONG PICKARD					400	
	FOOTNOTE AMOUNTS:						400
	MID MICHIGAN CABLE CONSORTIUM FOR RECORDING MEETINGS					2,500	
	FOOTNOTE AMOUNTS:						400
	MMDC ANNUAL CLIENT FEE					400	
	FOOTNOTE AMOUNTS:						10,000
	AUDIT PRESENTATION					10,000	
	FOOTNOTE AMOUNTS:						10,000
	PLANNING/ENGINEERING CONSULTATIONS FOR IMPLEMENTATION OF EDDA DEV PLAN					10,000	
	GL # FOOTNOTE TOTAL:					22,300	
248-728-801.001	MAINT- BENCHES/TRASH RECEPTACLES	246	5,000		5,000	5,000	5,000
	MAINTENANCE TO PARK BENCHES, PLANTERS, TRASH RECEPTACLES AS NEEDED						
248-728-801.003	SIDEWALK SNOWPLOWING	4,550	15,000	6,547	15,000	19,000	19,000
	COVERS E. PICKARD & S. ISABELLA IN EDDA WITH ADDITION OF NEW BUD ST. SIDEWALK						
248-728-801.004	LAWN CARE	13,086	35,000	19,302	35,000	35,000	35,000
	FOOTNOTE AMOUNTS:					2,900	
	LAWNCARE - E. PICKARD RD. RIGHT-OF-WAY					600	
	FOOTNOTE AMOUNTS:						3,500
	LAWNCARE - ADDITIONAL EDDA DISTRICT PROPERTIES					3,500	
	GL # FOOTNOTE TOTAL:					3,500	
248-728-801.005	IRRIGATION / LIGHTING REPAIRS	6,477	20,000	20,816	20,000	23,000	23,000
	IRRIGATION/LIGHTING REPAIRS TO EXISTING SYSTEMS						
248-728-801.007	FLOWER / LANDSCAPE MAINTENANCE	7,358	47,000	12,607	22,000	49,000	49,000
	FOOTNOTE AMOUNTS:					24,000	
	PLEASANT THYME HERB FARM - FLOWERS AND LANDSCAPE MAINTENANCE					25,000	
	FOOTNOTE AMOUNTS:						25,000
	E. PICKARD RD. M-20 STREET TREE TRIMMING AND DEAD TREE REMOVAL/REPLACEMENT					49,000	
	GL # FOOTNOTE TOTAL:					49,000	
248-728-826.000	LEGAL FEES		4,000		4,000		
	ASSISTANCE WITH PROPERTY PURCHASE/TRANSFER/SALE AND AGREEMENTS AS NEEDED						
248-728-880.000	COMMUNITY PROMOTION	5,500	16,500	6,500	6,500	16,500	16,500
	FOOTNOTE AMOUNTS:					5,000	
	EAST DDA CONTRIBUTION TO THE MT PLEASANT AREA CVB					500	
	FOOTNOTE AMOUNTS:						1,000
	MISCELLANEOUS					1,000	
	FOOTNOTE AMOUNTS:						10,000
	MT. PLEASANT MUNICIPAL AIRPORT - CONTRIBUTION TO CREW CAR OPERATIONS					10,000	
	FOOTNOTE AMOUNTS:						16,500
	CONTRIBUTION TO CREATION OF NEW GATEWAY BANNERS FOR THE US-127 INTERCHANGE					16,500	
	GL # FOOTNOTE TOTAL:					16,500	
248-728-883.000	COMMUNITY IMPROVEMENT GRANTS	5,135	40,000		10,000	40,000	40,000
248-728-885.000	STREET LIGHT BANNERS/CHRISTMAS	17,085	23,000	6,168	23,000	23,000	23,000
	FOOTNOTE AMOUNTS:					10,600	
	BANNERS - INSTALLATION AND TAKE-DOWN					12,400	
	FOOTNOTE AMOUNTS:						12,400
	HOLIDAY LIGHTING - INSTALLATION AND TAKE-DOWN					12,400	
	GL # FOOTNOTE TOTAL:					23,000	
248-728-900.000	PRINTING & PUBLISHING		250		250	250	250
248-728-920.000	ELECTRIC/NATURAL GAS	8,404	15,000	7,673	15,000	17,000	17,000
248-728-920.200	WATER & SEWER CHARGES	4,621	18,000	4,489	18,000	8,000	8,000

Calculations as of 10/31/2024

GL NUMBER	DESCRIPTION	2023 ACTIVITY	2024 AMENDED BUDGET	2024 ACTIVITY THRU 10/31/24	2024 PROJECTED ACTIVITY	2025 RECOMMENDED BUDGET	2025 APPROVED BUDGET
APPROPRIATIONS							
Dept 728 - ECONOMIC DEVELOPMENT							
248-728-940.000	LEASE/RENT	715	1,200	715	1,200	1,200	1,200
	STREETScape EQUIPMENT STORAGE FACILITY RENTAL						
248-728-955.000	MISC.		100	32	100	100	100
248-728-957.300	MEMBERSHIP & DUES	375	500	75	500	500	500
248-728-963.000	PROPERTY/LIABILITY INSURANCE	2,148	2,200	2,109	2,200	2,200	2,200
248-728-967.200	WATER SYSTEM PROJECTS					500,000	500,000
	WATER SYSTEM LOOP CONSTRUCTION - M-20 - S. SUMMERTON TO E. BROADWAY						
248-728-967.300	SEWER SYSTEM PROJECTS	160,000					
248-728-967.400	STREET/ROAD PROJECTS	168,572					
	SURVEY/ENGINEERING/RIGHT-OF-WAY/BID ASSISTANCE FOR PLANS TO RECONSTRUCT PACKARD/CORPORATE/AIRPORT RD. AREA INDUSTRIAL ROADS TO CLASS A					200,000	200,000
248-728-967.500	SIDEWALK/PATHWAY PROJECTS		150,000	26,500	70,000	225,000	225,000
	FOOTNOTE AMOUNTS:					200,000	
	NEW SIDEWALK ALONG THE EAST SIDE OF S. ISABELLA RD. FROM E. KAY ST. TO E. BROADWAY RD.						
	FOOTNOTE AMOUNTS:					25,000	
	NEW SIDEWALK CONNECTOR (HONEY BEAR LANE OUTLOT)						
	GL # FOOTNOTE TOTAL:					225,000	
248-728-971.000	CAPITAL OUTLAY-LAND		550,000			400,000	400,000
	LAND ASSEMBLY - INDUSTRIAL						
	INCLUDES TITLE WORK/DUE DILIGENCE ASSISTANCE AND PURCHASES OF PRIORITY LOTS						
248-728-974.000	LAND IMPRVMENTS-GENERAL	50	20,000		20,000	20,000	20,000
	INSTALLATION OF A NEW GATEWAY ENTRANCE SIGN - SW CORNER M-20 & S. SUMMERTON-CONSUMERS ENERGY PROPERTY						
248-728-974.200	LAND IMPRVMENTS-PICKARD RIGHT OF WZ			55		450,000	450,000
	RECONSTRUCTION OF IRRIGATION SYSTEM ALONG PICKARD						
248-728-974.201	LAND IMPRVMENTS-5800 PICKARD/ENTERI	101	40,000	164	1,000	40,000	40,000
	DEMO AND REPLACE THE ENTERPRISE PARK FREESTANDING SIGN AT 5800 E. PICKARD RD. WITH AN ELECTRONIC MESSAGE BOARD						
248-728-974.202	LAND IMPRVMENTS-2120 YATS DR		210	109	210	210	210
248-728-974.203	LAND IMPRVMENTS-JONATHON LANE	101	210	164	210	210	210
	Totals for dept 728 - ECONOMIC DEVELOPMENT	410,864	1,024,470	125,854	290,470	2,097,470	2,097,470
TOTAL APPROPRIATIONS							
		490,522	1,105,470	211,615	371,470	2,185,470	2,185,470
NET OF REVENUES/APPROPRIATIONS - FUND 248							
		162,098	(393,920)	498,466	340,080	(1,449,420)	(1,449,420)
	BEGINNING FUND BALANCE	1,876,649	2,038,746	2,038,746	2,038,746	2,378,826	2,378,826
	ENDING FUND BALANCE	2,038,747	1,644,826	2,537,212	2,378,826	929,406	929,406

Calculations as of 10/31/2024

GL NUMBER	DESCRIPTION	2023 ACTIVITY	2024 AMENDED BUDGET	2024 ACTIVITY THRU 10/31/24	2024 PROJECTED ACTIVITY	2025 RECOMMENDED BUDGET	2025 APPROVED BUDGET
ESTIMATED REVENUES							
Dept 000 - NONE							
250-000-402.000	CURRENT PROPERTY TAX	414,116	442,000	442,343	442,000	454,000	454,000
250-000-412.000	DELQ PERSONAL PROPERTY CAPT	47	50	43	50	50	50
250-000-414.000	PROPERTY TAX REFUNDS-BOR MTT	(409)	(4,000)		(4,000)	(2,000)	(2,000)
250-000-445.000	INTEREST ON TAXES	107	200	3	200	200	200
250-000-573.000	STATE AID REVENUE-LCSA	1,885	2,900	2,982	2,900	2,900	2,900
250-000-665.000	INTEREST EARNED	39,141	50,000	48,351	50,000	56,000	56,000
	Totals for dept 000 - NONE	454,887	491,150	493,722	491,150	511,150	511,150
TOTAL ESTIMATED REVENUES		454,887	491,150	493,722	491,150	511,150	511,150

Calculations as of 10/31/2024

GL NUMBER	DESCRIPTION	2023 ACTIVITY	2024 AMENDED BUDGET	2024 ACTIVITY THRU 10/31/24	2024 PROJECTED ACTIVITY	2025 RECOMMENDED BUDGET	2025 APPROVED BUDGET
APPROPRIATIONS							
Dept 336 - FIRE DEPARTMENT							
250-336-830.000	PUBLIC SAFETY - FIRE PROTECTION	65,766	69,600	69,657	69,600	73,000	73,000
Totals for dept 336 - FIRE DEPARTMENT		65,766	69,600	69,657	69,600	73,000	73,000
Dept 728 - ECONOMIC DEVELOPMENT							
250-728-801.000	PROFESSIONAL & CONTRACTUAL SERVICE	3,370	13,300	3,293	13,300	13,300	13,300
	FOOTNOTE AMOUNTS:					400	
	MID MICHIGAN CABLE CONSORTIUM-RECORDING MEETINGS						
	FOOTNOTE AMOUNTS:					2,500	
	MMDC ANNUAL CLIENT FEE						
	FOOTNOTE AMOUNTS:					400	
	AUDIT PRESENTATION						
	FOOTNOTE AMOUNTS:					10,000	
	PLANNING/ENGINEERING CONSULTATIONS FOR IMPLEMENTATION OF WDDA DEV PLAN						
	GL # FOOTNOTE TOTAL:					13,300	
250-728-801.003	SIDEWALK SNOWPLOWING	3,500	8,000	4,361	8,000	9,000	9,000
250-728-880.000	COMMUNITY PROMOTION	5,500	16,500	6,500	6,500	16,500	16,500
	FOOTNOTE AMOUNTS:					5,000	
	MT. PLEASANT AREA CVB - CONTRIBUTION FOR PROMOTION OF DISTRICT						
	FOOTNOTE AMOUNTS:					1,000	
	MT. PLEASANT MUNICIPAL AIRPORT - CONTRIBUTION TO CREW CAR OPERATIONS						
	FOOTNOTE AMOUNTS:					500	
	MISC. COMMUNITY PROMOTION						
	FOOTNOTE AMOUNTS:					10,000	
	CONTRIBUTION TO CREATION OF NEW GATEWAY BANNERS FOR US-127 INTERCHANGE						
	GL # FOOTNOTE TOTAL:					16,500	
250-728-883.000	COMMUNITY IMPROVEMENT GRANTS		40,000		10,000	40,000	40,000
250-728-900.000	PRINTING & PUBLISHING		500		500	250	250
250-728-955.000	MISC.					100	100
250-728-957.300	MEMBERSHIP & DUES	375	500	75	500	500	500
250-728-967.400	STREET/ROAD PROJECTS		1,000	100	1,000	50,000	50,000
	DEVELOPMENT OF A PLAN FOR STORM DRAINAGE, SIDEWALKS, STREETLIGHTS FROM REMUS RD TO BRIDGE ON LINCOLN						
250-728-967.500	SIDEWALK/PATHWAY PROJECTS		20,000	11,125	20,000	175,000	175,000
	SIDEWALK CONNECTOR ON BRADLEY ST N FROM REMUS RD. TO THE MIDDLE SCHOOL SIDEWALK						
250-728-974.204	LAND IMPRVMENTS-REMUS RD RIGHT OF					50,000	50,000
	PLAN FOR STREETLIGHTING-STREETScape IMPROVEMENTS						
Totals for dept 728 - ECONOMIC DEVELOPMENT		12,745	99,800	25,454	59,800	354,650	354,650
TOTAL APPROPRIATIONS		78,511	169,400	95,111	129,400	427,650	427,650
NET OF REVENUES/APPROPRIATIONS - FUND 250		376,376	321,750	398,611	361,750	83,500	83,500
	BEGINNING FUND BALANCE	830,973	1,207,348	1,207,348	1,207,348	1,569,098	1,569,098
	ENDING FUND BALANCE	1,207,349	1,529,098	1,605,959	1,569,098	1,652,598	1,652,598

Calculations as of 10/31/2024

GL NUMBER	DESCRIPTION	2023 ACTIVITY	2024 AMENDED BUDGET	2024 THRU 10/31/24 ACTIVITY	2024 PROJECTED ACTIVITY	2025 RECOMMENDED BUDGET	2025 APPROVED BUDGET
ESTIMATED REVENUES							
Dept 000 - NONE							
287-000-582.000	CONTRIBUTION FROM TRIBE	100,000		125,252	125,252		
287-000-665.000	INTEREST EARNED	1,829	1,500	3,005	2,900	3,500	3,500
	Totals for dept 000 - NONE	101,829	1,500	128,257	128,152	3,500	3,500
TOTAL ESTIMATED REVENUES		101,829	1,500	128,257	128,152	3,500	3,500

Calculations as of 10/31/2024

GL NUMBER	DESCRIPTION	2023 ACTIVITY	2024 AMENDED BUDGET	2024 THRU 10/31/24 ACTIVITY	2024 PROJECTED ACTIVITY	2025 RECOMMENDED BUDGET	2025 APPROVED BUDGET
APPROPRIATIONS							
Dept 728 - ECONOMIC DEVELOPMENT							
287-728-965.600	CONTRIBUTION TO SEWER FUND	225,371					
287-728-967.400	STREET/ROAD PROJECTS			125,252	125,252		
Totals for dept 728 - ECONOMIC DEVELOPMENT		225,371		125,252	125,252		
TOTAL APPROPRIATIONS		225,371		125,252	125,252		
NET OF REVENUES/APPROPRIATIONS - FUND 287		(123,542)	1,500	3,005	2,900	3,500	3,500
BEGINNING FUND BALANCE		157,809	34,267	34,267	34,267	37,167	37,167
ENDING FUND BALANCE		34,267	35,767	37,272	37,167	40,667	40,667

Calculations as of 10/31/2024

GL NUMBER	DESCRIPTION	2023 ACTIVITY	2024 AMENDED BUDGET	2024 ACTIVITY THRU 10/31/24	2024 PROJECTED ACTIVITY	2025 RECOMMENDED BUDGET	2025 APPROVED BUDGET
ESTIMATED REVENUES							
Dept 000 - NONE							
590-000-582.000	CONTRIBUTION FROM TRIBE	225,371					
590-000-583.000	CONTRIBUTION FROM EDA FOR PROJECTS	160,000					
590-000-626.000	SEWER INSPECTION FEES	7,192	2,000		2,000	1,000	1,000
590-000-642.000	SERVICE	1,568,157	1,672,580	1,292,554	1,672,580	1,829,323	1,829,323
2025 INCREASE 5.1% PER SAW GRANT REQUIREMENTS & COS STUDY							
590-000-644.300	CONNECTION FEE	272,758	78,800	29,806	60,000	50,000	50,000
5% INFLATION RATE USED							
590-000-655.000	FINES & FORFEITURES	34,021	33,000	25,592	33,000	33,000	33,000
590-000-665.000	INTEREST EARNED	127,311	200,000	180,403	200,000	148,000	148,000
590-000-670.000	DEBT RETIREMENT	1,311,238	1,385,945	1,082,101	1,385,945	1,515,785	1,515,785
2025 INCREASE 5.1% PER SAW GRANT REQUIREMENTS & COS STUDY							
590-000-672.000	OTHER REVENUE	134	3,000	59	500	1,000	1,000
590-000-673.000	GAIN/LOSS ON SALE OF ASSETS	400					
590-000-687.000	REFUNDS & REBATES	2,969	3,500		3,500		
Totals for dept 000 - NONE		3,709,551	3,378,825	2,610,515	3,357,525	3,578,108	3,578,108
TOTAL ESTIMATED REVENUES		3,709,551	3,378,825	2,610,515	3,357,525	3,578,108	3,578,108

Calculations as of 10/31/2024

GL NUMBER	DESCRIPTION	2023 ACTIVITY	2024 AMENDED BUDGET	2024 ACTIVITY THRU 10/31/24	2024 PROJECTED ACTIVITY	2025 RECOMMENDED BUDGET	2025 APPROVED BUDGET
APPROPRIATIONS							
Dept 536 - WATER/SEWER SYSTEMS							
590-536-702.000	SALARIES & WAGES	283,865	310,065	228,613	310,065	321,881	321,881
590-536-702.200	TEMPORARY LABOR	13,918	12,480	15,972	12,480	13,728	13,728
590-536-702.500	OVERTIME	11,781	12,900	5,641	12,900	12,900	12,900
590-536-702.700	LUMP SUM IN LIEU OF STEP	3,038	4,010		4,010	4,930	4,930
590-536-705.000	LEAVE TIME PAYOUT		5,900		5,900	5,900	5,900
STAFF LEAVE TIME PAYOUT UPON RETIREMENT							
590-536-710.000	EMPLR FICA CONTR	18,731	20,354	14,959	20,354	21,058	21,058
590-536-711.000	EMPLR MEDICARE CONTR	4,381	4,760	3,499	4,760	4,925	4,925
590-536-711.500	UNEMPLOYMENT	275	838	278	838	529	529
590-536-716.000	EMPLR RETIREMENT CONTR	25,616	29,200	21,102	29,200	31,911	31,911
590-536-718.500	HEALTH INSURANCE	93,489	100,787	72,737	100,787	109,755	109,755
ASSUMED A 9% INCREASE							
590-536-718.700	HEALTH INS-EE CONTRIBUTIONS	(8,902)	(10,800)	(7,264)	(10,800)	(13,434)	(13,434)
EMPLOYEE COST SHARE 12%							
590-536-719.000	DENTAL INSURANCE	4,512	4,990	3,446	4,990	5,366	5,366
ASSUMED A 5% INCREASE							
590-536-719.800	VISION INSURANCE	603	727	298	727	718	718
ASSUMED A 5% INCREASE							
590-536-719.900	VISION INS-EE CONTRIBUTIONS	(302)	(364)	(150)	(364)	(359)	(359)
590-536-724.000	WORKER'S COMP	1,471	1,371	1,120	1,371	1,383	1,383
590-536-725.000	LIFE AND DISABILITY INSURANCE	1,248	1,422	948	1,422	1,404	1,404
ASSUMED A 5% INCREASE							
590-536-726.000	COMPENSATED ABSENCES	(2,146)					
590-536-752.000	OFFICE SUPPLIES	603	1,500	612	1,000	1,000	1,000
590-536-754.000	OPERATING SUPPLIES	4,634	5,500	4,163	5,500	5,500	5,500
590-536-759.000	GAS/FUEL	11,185	12,000	11,191	12,000	12,500	12,500
590-536-767.000	UNIFORMS	522	1,500	1,207	1,500	1,500	1,500
590-536-801.000	PROFESSIONAL & CONTRACTUAL SERVICE	68,483	53,350	29,492	53,350	49,600	49,600
MANAGED IT SERVICE/MISDIG MARKING/FIBER LIFT STATIONS/DATA CENTER/OFFICE 365							
MISC PROFESSIONAL FEES							
ANNUAL BOND DISCLOSURES-PFM							
590-536-801.250	WASTE/RUBBISH DISPOSAL					700	700
590-536-802.100	SOFTWARE SUPPORT/MAINTENANCE AGREEMENT	2,558	2,840	2,723	2,840	9,965	9,965
BS&A SOFTWARE SUPPORT SERVICE							
1/3 WATER 1/3 SEWER 1/3 WWTP							
590-536-826.000	LEGAL FEES	300	10,000		500	5,000	5,000
SEWER CONNECTION FEE & RATE ORDINANCE UPDATES							
590-536-850.000	COMMUNICATIONS	2,439	3,320	2,945	3,320	3,600	3,600
ANSWERING SERVICE							
VERIZON PHONES							
590-536-851.000	MAIL/POSTAGE	1,993	3,000	1,413	3,000	2,000	2,000
590-536-860.000	TRANSPORTATION/MILEAGE REIMBURSEMENT	716	800	339	800	800	800
590-536-900.000	PRINTING & PUBLISHING	572	1,000	399	600	1,000	1,000
590-536-920.000	ELECTRIC/NATURAL GAS	88,280	105,000	74,834	105,000	110,000	110,000
590-536-930.000	REPAIRS	2,064	170,000	109,990	170,000	150,000	150,000
MANHOLE/WET WELL RELINING							
MISC REPAIRS							
590-536-930.200	MAINT-GROUNDS	323	1,500	267	750	1,500	1,500
590-536-930.300	MAINT-BUILDINGS	2,000	20,250	13,284	20,250	5,000	5,000
590-536-933.000	MAINT-VEHICLES	6,643	6,000	5,158	6,000	7,000	7,000
590-536-933.050	MAINT-EQUIPMENT	2,101	20,000	3,306	12,000	12,000	12,000
590-536-933.500	MAINT-LIFT STATIONS	15,898	110,000	20,136	75,000	110,000	110,000
GENERAL PUMP STATION MAINTENANCE & PUMP REPLACEMENT							
590-536-934.300	OPTO 22 MAINTENANCE	1,709	10,000	7,923	10,000	10,000	10,000
590-536-934.500	MAINT. AGREEMENT ON EQUIPMENT	9,291	9,500	6,501	9,500	15,500	15,500
GENERATORS							



Calculations as of 10/31/2024

GL NUMBER	DESCRIPTION	2023 ACTIVITY	2024 AMENDED BUDGET	2024 ACTIVITY THRU 10/31/24	2024 PROJECTED ACTIVITY	2025 RECOMMENDED BUDGET	2025 APPROVED BUDGET
APPROPRIATIONS							
Dept 536 - WATER/SEWER SYSTEMS							
	GENERAL MAINT AGRMTS						
	XEROX PRINTERS-1/2 WATER AND 1/2 SEWER						
590-536-955.000	MISC.	110	150		150	150	150
590-536-957.000	PROFESSIONAL DEVELOPMENT	418	2,500	318	1,000	1,000	1,000
590-536-957.100	SEMINAR LODGING	255	1,000			750	750
590-536-957.200	SEMINAR MEALS		150			150	150
590-536-957.300	MEMBERSHIP & DUES	244	500	1,068	1,100	1,500	1,500
590-536-962.000	SAFETY	3,490	12,000	882	6,000	6,000	6,000
	MISC SAFETY AND SAFETY TRAINING						
590-536-963.000	PROPERTY/LIABILITY INSURANCE	33,753	38,000	26,479	38,000	38,000	38,000
590-536-969.300	HOOKUP LABOR & MATERIAL	7,218	7,500	186	5,000	5,000	5,000
590-536-973.000	CAPITAL PROJECTS-SEWER SYSTEM	768	1,027,000	4,610	20,000	1,178,000	1,178,000
	STATION #5 UPGRADE/REHABILITATION - ENGINEERING COMPLETE /EGLE CONSTRUCTION PERMIT PENDING MOVED FROM 2024						
	PUMP STATION #10 MULBERRY LANE MOVED FROM 2024						
	PUMP STATION #2 UPGRADE MOVED FROM 2024						
	PUMP STATION #5 SERVICE AREA DYE TESTING						
590-536-977.000	NEW EQUIPMENT PURCHASE	1,089	20,000	16,317	20,000	7,000	7,000
	REPLACE BRUSHHOG						
	VAC TUBES AND RACK FOR VAC TRUCK TO REACH 40 FOOT DEEP STATION WET WELLS WITH SOLID TUBE						
590-536-980.000	NEW OFFICE EQUIPMENT & FURNITURE	560	1,000	4	500	1,000	1,000
590-536-980.100	NEW COMPUTER HARDWARE & SOFTWARE	4,370	6,000	309	6,000	5,750	5,750
	REPLACEMENT OF THREE SURFACES C3775LT308, C3775LT309, C3775LT310 - 1/2 WATER & 1/2 SEWER						
	MISCELLANEOUS COMPUTER AND HARDWARE AND SOFTWARE						
590-536-981.000	NEW VEHICLE PURCHASE					25,000	25,000
	2025 TRUCK PURCHASE - TRADE 2009 F150 1/2 WATER & 1/2 SEWER						
Totals for dept 536 - WATER/SEWER SYSTEMS		726,167	2,161,500	707,255	1,089,300	2,306,060	2,306,060
Dept 540 - WWTP							
590-540-702.000	SALARIES & WAGES	260,133	334,912	237,599	334,912	343,912	343,912
590-540-702.500	OVERTIME	9,343	10,000	7,888	10,000	10,000	10,000
590-540-702.700	LUMP SUM IN LIEU OF STEP	3,647	5,250		5,250	4,000	4,000
590-540-710.000	EMPLR FICA CONTR	16,242	20,660	14,530	20,660	20,913	20,913
590-540-711.000	EMPLR MEDICARE CONTR	3,799	4,832	3,398	4,832	4,891	4,891
590-540-711.500	UNEMPLOYMENT	190	713	233	713	475	475
590-540-716.000	EMPLR RETIREMENT CONTR	24,633	33,265	23,321	33,265	35,761	35,761
590-540-718.500	HEALTH INSURANCE	99,309	128,620	92,516	128,620	140,065	140,065
	ASSUMED A 9% INCREASE						
590-540-718.700	HEALTH INS-EE CONTRIBUTIONS	(11,194)	(16,339)	(11,310)	(16,339)	(19,706)	(19,706)
	EMPLOYEE COST SHARE 12%						
590-540-719.000	DENTAL INSURANCE	5,946	8,071	5,462	8,071	8,085	8,085
	ASSUMED A 5% INCREASE						
590-540-719.800	VISION INSURANCE	758	1,207	750	1,207	1,195	1,195
	ASSUMED A 5% INCREASE						
590-540-719.900	VISION INS-EE CONTRIBUTIONS	(379)	(604)	(378)	(604)	(598)	(598)
590-540-724.000	WORKER'S COMP	1,768	2,195	1,496	2,195	2,167	2,167
590-540-725.000	LIFE AND DISABILITY INSURANCE	1,360	1,850	1,153	1,850	1,833	1,833
	ASSUMED A 5% INCREASE						
590-540-743.000	CHEMICALS	66,579	65,000	64,613	65,000	86,000	86,000
590-540-744.000	LAB EQUIPMENT & SUPPLIES	28,667	38,000	19,996	38,000	32,000	32,000
590-540-752.000	OFFICE SUPPLIES	759	700	333	700	700	700
590-540-754.000	OPERATING SUPPLIES	7,642	12,000	10,620	12,000	14,000	14,000
590-540-759.000	GAS/FUEL	3,644	5,000	2,233	5,000	4,000	4,000
590-540-767.000	UNIFORMS	872	2,000	608	2,000	2,000	2,000
590-540-774.100	BIOXIDE	89,138	85,000	53,738	85,000	75,000	75,000
590-540-801.000	PROFESSIONAL & CONTRACTUAL SERVICE	23,962	33,800	25,153	33,800	46,500	46,500

Calculations as of 10/31/2024

GL NUMBER	DESCRIPTION	2023 ACTIVITY	2024 AMENDED BUDGET	2024 ACTIVITY THRU 10/31/24	2024 PROJECTED ACTIVITY	2025 RECOMMENDED BUDGET	2025 APPROVED BUDGET
APPROPRIATIONS							
Dept 540 - WWTP							
	CLEANING WWTP						
	BLOWER ELECTRICAL EFFICIENCY STUDY						
	OUT OF SCOPE IT SERVICES						
	MANAGED IT SERVICES/MISDIG LOCATE/OFFICE 365						
	MISC PROFESSIONAL FEES						
590-540-801.200	CONT. SERV. - BIOSOLIDS LAND APPL.	50,376	50,000	31,982	50,000	50,000	50,000
590-540-801.250	WASTE/RUBBISH DISPOSAL			12		4,000	4,000
590-540-801.300	CONT. SERV. - LAB ANALYSIS	7,085	7,000	9,318	7,000	8,000	8,000
	EPA/EGLE ADDITIONAL MONITORING						
	LAB ANALYSIS						
590-540-802.100	SOFTWARE SUPPORT/MAINTENANCE AGREEMENT					7,000	7,000
	1/3 WATER 1/3 SEWER 1/3 WWTP						
590-540-850.000	COMMUNICATIONS	6,439	3,250	2,295	3,250	3,500	3,500
590-540-851.000	MAIL/POSTAGE	181	500	305	500	600	600
590-540-860.000	TRANSPORTATION/MILEAGE REIMBURSEMENT	10	250	200	250	250	250
590-540-900.000	PRINTING & PUBLISHING		250	1,735	2,000	2,000	2,000
590-540-920.000	ELECTRIC/NATURAL GAS	162,976	176,000	133,507	176,000	195,000	195,000
590-540-920.200	WATER & SEWER QUARTERLY BILLING	7,944	10,000	8,473	10,000	10,000	10,000
590-540-923.000	PROPANE	1,882	3,500	1,160	3,500	3,500	3,500
590-540-930.200	MAINT-GROUNDS	1,698	12,100	6,127	8,000	3,500	3,500
590-540-930.300	MAINT-BUILDINGS	1,607	20,000	15,695	20,000	5,000	5,000
590-540-933.000	MAINT-VEHICLES	486	3,000	1,040	3,000	3,000	3,000
590-540-933.050	MAINT-EQUIPMENT	3,096	6,000	1,097	6,000	6,000	6,000
590-540-934.300	OPTO 22 MAINTENANCE	1,926	6,000	4,675	6,000	10,000	10,000
590-540-934.500	MAINT. AGREEMENT ON EQUIPMENT	750	1,700	761	1,700	1,700	1,700
590-540-934.981	SAMPLING EQUIPMENT MAINT.	577	4,000	9,911	4,000	19,000	19,000
	MISC EQUIPMENT MAINT						
	REPLACE FINAL EFFLUENT SAMPLER						
590-540-934.982	PRELIMINARY TREAT EQUIPM. MAINT.	9,875	500,800	13,268	25,000	625,000	625,000
	MISC PRELIMINARY TREATMENT						
	FINE SCREEN INSTALLATION 20% INFLATION INCREASE						
590-540-934.983	SECONDARY TREAT EQUIP. MAINT.	32,662	25,000	21,811	25,000	25,000	25,000
590-540-934.984	SOLIDS EQUIPMENT MAINT.	21,019	25,000	24,408	25,000	40,000	40,000
	THICKNER FEED PUMP						
	MISC SOLIDS EQUIPMENT MAINT						
	ENCLOSURE/COVER DIGESTER						
590-540-934.985	DISINFECTION EQUIPMENT MAINT.	104	6,000	4,724	6,000	6,000	6,000
590-540-934.986	INSTRUMENTATION EQUIPMENT MAINT.	4,483	3,000	316	3,000	3,000	3,000
590-540-934.987	TERTIARY FILTER MAINT.	650	10,000	8,648	10,000	10,000	10,000
590-540-949.000	IPP		500		500	250	250
590-540-957.000	PROFESSIONAL DEVELOPMENT	1,378	5,000	995	3,000	5,000	5,000
590-540-957.100	SEMINAR LODGING		500			500	500
590-540-957.200	SEMINAR MEALS		100			100	100
590-540-957.300	MEMBERSHIP & DUES	578	500	181	250	500	500
590-540-958.100	PERMITS & FEES	5,500	13,000	5,500	13,000	14,000	14,000
590-540-962.000	SAFETY	2,965	5,000	4,011	5,000	6,000	6,000
	MISC SAFETY EQUIPMENT & SAFETY TRAINING						
590-540-963.000	PROPERTY/LIABILITY INSURANCE	20,077	25,000	19,535	25,000	22,000	22,000
590-540-977.000	NEW EQUIPMENT PURCHASE	4,205	5,000	3,420	5,000	50,000	50,000
	2025 TRUCK PURCHASE/TRADE 2006 CHEVY TRUCK						
590-540-980.000	NEW OFFICE EQUIPMENT & FURNITURE		750	150	750	750	750
590-540-980.100	NEW COMPUTER HARDWARE & SOFTWARE	11,251	2,000	2,892	2,000	9,500	9,500
	REPLACE TWO SURFACES - C3775LT203, C3775LT204						
	DESKTOP - WWTP ASSISTANT SUPERINTENDENT						
	MISCELLANEOUS COMPUTER EQUIPMENT AND HARDWARE						
Totals for dept 540 - WWTP		998,598	1,706,832	892,104	1,225,832	1,962,843	1,962,843

Calculations as of 10/31/2024

GL NUMBER	DESCRIPTION	2023 ACTIVITY	2024 AMENDED BUDGET	2024 ACTIVITY THRU 10/31/24	2024 PROJECTED ACTIVITY	2025 RECOMMENDED BUDGET	2025 APPROVED BUDGET
APPROPRIATIONS							
Dept 906 - DEBT SERVICE							
590-906-993.350	BOND INTEREST-RURAL DEVELOPMENT	138,605	138,000	83,062	138,000	134,700	134,700
Totals for dept 906 - DEBT SERVICE		138,605	138,000	83,062	138,000	134,700	134,700
Dept 960 - DEPRECIATION EXPENSE							
590-960-968.000	DEPRECIATION EXPENSE	804,613	815,000		815,000	825,000	825,000
Totals for dept 960 - DEPRECIATION EXPENSE		804,613	815,000		815,000	825,000	825,000
TOTAL APPROPRIATIONS		2,667,983	4,821,332	1,682,421	3,268,132	5,228,603	5,228,603
NET OF REVENUES/APPROPRIATIONS - FUND 590		1,041,568	(1,442,507)	928,094	89,393	(1,650,495)	(1,650,495)
BEGINNING FUND BALANCE		15,163,691	16,205,263	16,205,263	16,205,263	16,294,656	16,294,656
ENDING FUND BALANCE		16,205,259	14,762,756	17,133,357	16,294,656	14,644,161	14,644,161

Calculations as of 10/31/2024

GL NUMBER	DESCRIPTION	2023 ACTIVITY	2024 AMENDED BUDGET	2024 ACTIVITY THRU 10/31/24	2024 PROJECTED ACTIVITY	2025 RECOMMENDED BUDGET	2025 APPROVED BUDGET
ESTIMATED REVENUES							
Dept 000 - NONE							
591-000-476.500	REVENUE-REPLACEMENT METERS		1,000		1,000	1,000	1,000
591-000-539.000	STATE GRANTS	31,138	550,000	739,537	800,000	5,778,305	5,778,305
	DWSRF ARPA GRANT						
591-000-583.000	CONTRIBUTION FROM EDA FOR PROJECTS					500,000	500,000
	SUMMERTON ROAD WATER MAIN						
591-000-626.000	WATER INSPECTION FEES	8,696	5,000		1,000	2,500	2,500
591-000-643.000	WATER SALES	1,628,851	1,592,175	1,333,166	1,592,175	1,671,783	1,671,783
591-000-643.100	BULK WATER SALES	6,625	11,000	10,732	11,000	5,000	5,000
591-000-643.200	FINAL READ	3,978	4,000	2,621	4,000	3,400	3,400
591-000-643.300	TURN-OFF	4,575	4,000	4,223	4,500	5,000	5,000
591-000-644.000	LATERALS		2,500			1,000	1,000
591-000-644.200	BENEFIT FEES	94,510	52,500	10,768	15,000	25,000	25,000
591-000-645.000	CONNECTION FEES	28,538	52,500	10,823	15,000	15,000	15,000
591-000-655.000	FINES & FORFEITURES	18,306	20,000	13,323	20,000	20,000	20,000
591-000-665.000	INTEREST EARNED	125,252	190,000	160,104	190,000	185,000	185,000
591-000-671.000	LEASES - TOWER RENTAL	58,627	56,000	52,932	56,000	56,000	56,000
591-000-672.000	OTHER REVENUE	2,634	8,000	2,630	3,000	2,000	2,000
591-000-673.000	GAIN/LOSS ON SALE OF ASSETS	400					
591-000-687.000	REFUNDS & REBATES	3,469	3,500		1,000		
Totals for dept 000 - NONE		2,015,599	2,552,175	2,340,859	2,713,675	8,270,988	8,270,988
TOTAL ESTIMATED REVENUES		2,015,599	2,552,175	2,340,859	2,713,675	8,270,988	8,270,988

Calculations as of 10/31/2024

GL NUMBER	DESCRIPTION	2023 ACTIVITY	2024 AMENDED BUDGET	2024 ACTIVITY THRU 10/31/24	2024 PROJECTED ACTIVITY	2025 RECOMMENDED BUDGET	2025 APPROVED BUDGET
APPROPRIATIONS							
Dept 536 - WATER/SEWER SYSTEMS							
591-536-702.000	SALARIES & WAGES	447,071	515,060	415,899	515,060	541,261	541,261
591-536-702.200	TEMPORARY LABOR	14,974	12,480	19,181	12,480	13,728	13,728
591-536-702.500	OVERTIME	37,092	44,900	30,409	44,900	44,900	44,900
591-536-702.700	LUMP SUM IN LIEU OF STEP	5,075	6,120		6,120	8,800	8,800
591-536-705.000	LEAVE TIME PAYOUT		5,900			5,900	5,900
STAFF LEAVE TIME PAYOUT UPON RETIREMENT							
591-536-710.000	EMPLR FICA CONTR	30,199	34,521	27,792	34,521	36,149	36,149
591-536-711.000	EMPLR MEDICARE CONTR	7,062	8,074	6,499	8,074	8,454	8,454
591-536-711.500	UNEMPLOYMENT	350	1,100	380	1,100	554	554
591-536-716.000	EMPLR RETIREMENT CONTR	42,670	51,900	40,691	51,900	57,436	57,436
591-536-718.500	HEALTH INSURANCE	150,774	177,959	139,305	177,959	193,794	193,794
ASSUMED A 9% INCREASE							
591-536-718.700	HEALTH INS-EE CONTRIBUTIONS	(15,359)	(21,012)	(15,060)	(21,012)	(24,928)	(24,928)
EMPLOYEE COST SHARE 12%							
591-536-719.000	DENTAL INSURANCE	7,684	10,273	7,365	10,273	10,657	10,657
ASSUMED A 5% INCREASE							
591-536-719.800	VISION INSURANCE	1,066	1,501	769	1,501	1,416	1,416
ASSUMED A 5% INCREASE							
591-536-719.900	VISION INS-EE CONTRIBUTIONS	(533)	(751)	(386)	(751)	(708)	(708)
591-536-724.000	WORKER'S COMP	5,082	6,093	4,674	6,093	6,543	6,543
591-536-725.000	LIFE AND DISABILITY INSURANCE	2,100	2,632	1,863	2,632	2,536	2,536
ASSUMED A 5% INCREASE							
591-536-726.000	COMPENSATED ABSENCES	(3,553)					
591-536-752.000	OFFICE SUPPLIES	493	1,600	1,008	1,600	1,600	1,600
591-536-753.000	PROCESS CHEMICALS/CHLORINE	65,821	70,000	55,515	70,000	80,000	80,000
591-536-754.000	OPERATING SUPPLIES	12,093	11,000	12,559	12,000	15,000	15,000
591-536-759.000	GAS/FUEL	10,103	12,000	8,460	12,000	14,000	14,000
591-536-767.000	UNIFORMS	522	2,000	1,339	2,000	2,000	2,000
591-536-774.100	MXU	6,010	7,000		7,000	7,000	7,000
591-536-801.000	PROFESSIONAL & CONTRACTUAL SERVICE	67,896	116,350	71,822	116,350	95,286	95,286
EGLE YEARLY WATER FEES							
CLEANING ISABELLA TRTM PLANT							
CROSS CONNECTION CONTROL PROGRAM AND LEAD AND COPPER INVENTORY PROGRAM							
ANNUAL BOND DISCLOSURE-PFM							
OUT OF SCOPE MANAGED IT SERVICES							
MANAGED IT SERVICE/MISDIG MARKING/FIBER/DATA CENTER/OFFICE 365							
591-536-801.010	LAB FEES	10,571	25,000	4,903	15,000	15,000	15,000
591-536-801.025	HYDRANT FLUSHING		(10,000)				
591-536-801.250	WASTE/RUBBISH DISPOSAL					1,000	1,000
591-536-801.750	WELL HEAD PROTECTION		500		500	500	500
591-536-801.800	WATER STUDY		20,000				
2020 COST OF SERVICE PLAN UPDATE-MOVED TO 2026							
591-536-802.100	SOFTWARE SUPPORT/MAINTENANCE AGREEMENT	2,558	2,840	2,723	2,840	9,965	9,965
BS&A SOFTWARE SUPPORT SERVICE							
1/3 WATER 1/3 SEWER 1/3 WWTP							
591-536-826.000	LEGAL FEES	300	10,000		500	5,000	5,000
WATER RATE AND CONNECTION FEE ORDINANCE CHANGES							
591-536-850.000	COMMUNICATIONS	4,272	4,780	2,652	4,780	4,700	4,700
ANSWERING SERVICE							
VERIZON CELL PHONES/TABLETS							
591-536-851.000	MAIL/POSTAGE	2,236	3,700	1,749	3,700	3,500	3,500
591-536-860.000	TRANSPORTATION/MILEAGE REIMBURSEMENT	707	750	405	750	750	750
591-536-900.000	PRINTING & PUBLISHING	4,173	5,400	5,158	5,400	5,700	5,700
CCR REPORT							
NOTICES & ADVERTISEMENTS							
591-536-920.000	ELECTRIC/NATURAL GAS	152,213	180,000	126,105	180,000	180,000	180,000

Calculations as of 10/31/2024

GL NUMBER	DESCRIPTION	2023 ACTIVITY	2024 AMENDED BUDGET	2024 ACTIVITY THRU 10/31/24	2024 PROJECTED ACTIVITY	2025 RECOMMENDED BUDGET	2025 APPROVED BUDGET
APPROPRIATIONS							
Dept 536 - WATER/SEWER SYSTEMS							
591-536-930.000	EQUIPMENT REPAIRS	32,005	60,000	36,060	50,000	30,000	30,000
	MISC						
591-536-930.200	MAINT-GROUNDS	323	15,472	2,294	15,472	5,000	5,000
	MISC GROUNDS MAINTENANCE						
591-536-930.300	MAINT-BUILDINGS	4,124	20,250	14,609	20,250	5,000	5,000
	MISC BUILDING MAINTENANCE						
591-536-933.000	MAINT-VEHICLES	8,269	6,000	6,646	7,000	6,000	6,000
591-536-933.050	MAINT-EQUIPMENT	1,594	10,000	6,543	10,000	10,000	10,000
591-536-933.100	MAINT-WATER WELLS	1,790	62,000	2,568	25,000	65,000	65,000
	WELL #11 REHAB						
	WELL PUMP TEST EGLE REQUIREMENT						
	MISC MAINTENANCE AND REPAIRS WATER WELLS						
591-536-933.200	MAINT-TREATMENT PLANTS	18,038	15,000	6,674	15,000	15,000	15,000
	MISC TREATMENT PLANT MAINTENANCE						
591-536-933.300	MAINT-WATER TOWERS	1,784	22,000	16,433	22,000	33,000	33,000
	MISC TOWER MAINTENANCE						
	CATHODIC PROTECTION AT BROADWAY TOWER						
591-536-934.300	OPTO 22 MAINTENANCE	6,608	15,000	9,350	15,000	15,000	15,000
591-536-934.500	MAINT. AGREEMENT ON EQUIPMENT	7,568	7,700	4,929	7,700	7,700	7,700
	WOLVERINE POWER SYSTEMS MAINTENANCE AGREEMENTS						
	CORPO WATERWORKS CATHODIC PROTECTION						
	MISC EQUIPMENT MAINT AGREEMENTS						
	XEROX PRINTERS-1/2 WATER AND 1/2 SEWER						
591-536-940.500	ROYALTIES	5,057	5,000	4,536	5,000	5,200	5,200
591-536-955.000	MISC.	101	150		150	150	150
591-536-957.000	PROFESSIONAL DEVELOPMENT	2,953	5,000	1,688	5,000	4,000	4,000
591-536-957.100	SEMINAR LODGING	255	1,000			750	750
591-536-957.200	SEMINAR MEALS	73	450			450	450
591-536-957.300	MEMBERSHIP & DUES	339	1,200	329	500	1,200	1,200
591-536-962.000	SAFETY	3,507	12,000	1,802	7,000	6,000	6,000
	MISC SAFETY & TRAINING						
591-536-963.000	PROPERTY/LIABILITY INSURANCE	30,046	36,000	29,448	36,000	32,000	32,000
591-536-969.200	METER REPLACEMENT PROGRAM	25,110	30,000	9,893	30,000	20,000	20,000
591-536-969.300	HOOKUP LABOR & MATERIAL	20,923	60,000	16,322	30,000	35,000	35,000
591-536-972.000	CAPITAL PROJECTS-WATER SYSTEM	155	2,550,154	279,677	266,000		
591-536-972.001	CAPITAL PROJECTS-DWSRF-WELL			175,453	165,625	285,875	285,875
	DIVISION A WATER WELL						
591-536-972.002	CAPITAL PROJECTS-DWSRF-WATERMAIN			154,881	812,570	3,560,852	3,560,852
	TRANSMISSION LINE NEW WELL TO ISABELLA TREATMENT PLANT & SUMMERTON ROAD LOOP PICKARD TO BROADWAY - DWSRF ARPA GRANT FUNDING						
	BOT APPROVED FUNDING (SEPTEMBER 11, 2024) FOR SUMMERTON ROAD WATER MAIN COST ABOVE BUDGETED FUNDS IN THE DWSRF ARPA GRANT						
	EDA APPROVED FUNDING (SEPTEMBER 17, 2024) FOR SUMMERTON ROAD LOOP FROM PICKARD TO BROADWAY)						
591-536-972.003	CAPTIAL PROJECTS-DWSRF-WTR PLANT			351,400	466,900	2,456,237	2,456,237
	ISABELLA TREATMENT PLANT UPGRADES						
591-536-972.004	CAPITAL PROJECTS-DWSRF-LEAD SERVIC			14,317	142,660	395,342	395,342
	LEAD SERVICE LINES VERIFICATION AND REPLACEMENT, LEAD HYDRANT HEAD REPLACEMENT						
591-536-977.000	NEW EQUIPMENT PURCHASE	9,057	22,500	19,121	22,500	4,000	4,000
	MISC NEW EQUIPMENT PURCHASE						
591-536-980.000	NEW OFFICE EQUIPMENT & FURNITURE	542	1,000	333	1,000	1,000	1,000
591-536-980.100	NEW COMPUTER HARDWARE & SOFTWARE	5,616	8,500	745	5,500	3,750	3,750
	REPLACEMENT OF THREE SURFACES C3775LT308, C3775LT309, C3775LT310 - 1/2 WATER & 1/2 SEWER						
591-536-981.000	NEW VEHICLE PURCHASE					25,000	25,000
	2025 TRUCK PURCHASE - TRADE 2009 F150 1/2 WATER & 1/2 SEWER						
Totals for dept 536 - WATER/SEWER SYSTEMS		1,257,559	4,286,046	2,139,830	3,469,097	8,375,999	8,375,999
Dept 906 - DEBT SERVICE							
591-906-993.002	BOND INTEREST - (2010 WATER)	42,745	39,600	38,356	39,600	34,900	34,900

Calculations as of 10/31/2024

GL NUMBER	DESCRIPTION	2023 ACTIVITY	2024 AMENDED BUDGET	2024 ACTIVITY THRU 10/31/24	2024 PROJECTED ACTIVITY	2025 RECOMMENDED BUDGET	2025 APPROVED BUDGET
APPROPRIATIONS							
Dept 906 - DEBT SERVICE							
591-906-993.800	BOND ISSUE COST AMORTIZATION	1,579	1,579	1,579	1,579	1,579	1,579
591-906-993.900	BOND - PAYING AGENT FEES	750	850	825	850	850	850
	Totals for dept 906 - DEBT SERVICE	45,074	42,029	40,760	42,029	37,329	37,329
Dept 960 - DEPRECIATION EXPENSE							
591-960-968.000	DEPRECIATION EXPENSE	433,944	445,000		445,000	455,000	455,000
	Totals for dept 960 - DEPRECIATION EXPENSE	433,944	445,000		445,000	455,000	455,000
TOTAL APPROPRIATIONS		1,736,577	4,773,075	2,180,590	3,956,126	8,868,328	8,868,328
NET OF REVENUES/APPROPRIATIONS - FUND 591		279,022	(2,220,900)	160,269	(1,242,451)	(597,340)	(597,340)
	BEGINNING FUND BALANCE	11,401,492	11,680,512	11,680,512	11,680,512	10,438,061	10,438,061
	ENDING FUND BALANCE	11,680,514	9,459,612	11,840,781	10,438,061	9,840,721	9,840,721
ESTIMATED REVENUES - ALL FUNDS		10,548,601	11,802,340	9,856,750	12,128,441	16,779,596	16,779,596
APPROPRIATIONS - ALL FUNDS		8,057,506	14,699,049	7,170,989	11,383,763	21,005,185	21,005,185
NET OF REVENUES/APPROPRIATIONS - ALL FUNDS		2,491,095	(2,896,709)	2,685,761	744,678	(4,225,589)	(4,225,589)
BEGINNING FUND BALANCE - ALL FUNDS		36,865,671	39,356,770	39,356,770	39,356,770	40,101,448	40,101,448
ENDING FUND BALANCE - ALL FUNDS		39,356,766	36,460,061	42,042,531	40,101,448	35,875,859	35,875,859

Charter Township of Union – Approved 2025 Fee Schedule

**Community and Economic Development Department**

<b>BUILDING AND ZONING PERMITS</b>		
<i>Note: The total cost of improvement for calculation of building permit fees is based on the most recently adopted state Bureau of Construction Codes Square Foot Construction Cost Table, which can be found at <a href="http://mi.gov/lara">http://mi.gov/lara</a>. Premanufactured unit fees are based upon 50% of the normal on-site construction permit fee.</i>		
<b>Type of Application</b>	<b>Construction Cost</b>	<b>Fee</b>
<b>Building Permit</b>	Up to \$1,000.00	\$65.00
	\$1,000.00 to \$10,000.00	\$69.00 plus \$11.00 per \$1,000.00 of construction cost
	\$10,000.01 to \$100,000.00	\$134.00 plus \$4.50 per \$1,000.00 of construction cost
	\$100,000.01 to \$500,000.00	\$209.00 plus \$3.75 per \$1,000.00 of construction cost
	\$500,000.01 to \$1,000,000.00	\$334.00 plus \$3.50 per \$1,000.00 of construction cost
	\$1,000,000.01 or Higher	\$834.00 plus \$3.00 per \$1,000.00 of construction cost
	All work not involving a square foot computation	\$150.00 for the permit, plus \$100.00 for each inspection required for the project
	Additional inspections	\$100.00 per additional inspection or re-inspection beyond that included in the original permit fee
<b>Demolition Permit</b>	Agricultural or single-family/ two-family residential	\$150.00 per building to be demolished
	Multiple-family or non-residential	\$150.00; plus \$0.07 per square foot on demolition
<b>Building Relocation</b>		\$250.00
<b>Construction Plan Review</b>		Included in the building permit fee
<b>Construction Board of Appeals</b>		\$500.00 per application
<b>Certificate of Occupancy</b>		\$50.00
<b>Type of Application</b>		<b>Fee</b>
<b>Zoning Permit</b>	Zoning review of a building permit, demolition permit, building relocation or grading permit application <i>Note: No zoning review required for siding, window or roof replacements, interior only renovations without a change of use, and mobile/modular home installations in a previously approved mobile home park.</i>	\$35.00
	Zoning review of a land division, lot line adjustment, or land combination	\$75.00
	Shed or other accessory structure not subject to a building permit	\$0.00
	Fence or wall not subject to a building permit	\$0.00
	Temporary signs	\$0.00
	Building-mounted signs	\$50.00
	Freestanding or ground signs not subject to a building permit	\$50.00
	Other signs subject to a permit	\$50.00
	Administrative review and acceptance of cell tower/antennae collocations and alterations not subject to special land use approval	\$0.00
	Other zoning permit applications	\$50.00
<b>Zoning Letter of Compliance</b>		\$50.00 per letter



Charter Township of Union – Approved 2025 Fee Schedule

**Community and Economic Development Department**

<b>PLANNING COMMISSION, ZONING BOARD OF APPEALS, AND OTHER REQUESTS</b>				
<b>Type of Application</b>			<b>Review Fee</b>	<b>Additional Escrow Deposit</b>
<b>Site Plan Review</b> (per contiguous tract of land)	Minor Site Plan		\$175.00	--
	Preliminary Condominium Site Plan		\$700.00	\$2,000.00
	Other Preliminary Site Plan		\$700.00	\$2,000.00
	Final Condominium Site Plan and Condominium Master Deed and Bylaws		\$800.00	\$2,000.00
	Other Final Site Plan		\$700.00	\$2,000.00
	Amendment to an approved site plan		Same as new application	
<b>Special Use Permit</b> (per contiguous tract of land)	Accessory dwelling, adult foster care group homes, bed & breakfast, boarding house, foster family group home, group child day care home, home-based limited business, and short-term rental housing		\$325.00	\$500.00
	New cell towers and "Standard B" tower projects		\$1,000.00	\$500.00
	All other new applications		\$950.00	\$500.00
	Amendment to an approved permit		Same as new application	
<b>Subdivision Plat</b>	Preliminary Plat		\$800.00	\$2,000.00
	Final Plat		\$700.00	\$2,000.00
<b>Private Road Plan Approval</b> for projects not otherwise subject to site plan or subdivision plat approval.			\$750.00	\$2,000.00
<b>Stormwater Management Plan Approval</b> for projects not otherwise subject to site plan or subdivision plat approval.			\$225.00	\$2,000.00
<b>Rezoning</b>			\$950.00	\$1,000.00
<b>Text Amendment</b>			\$850.00	\$1,000.00
<b>Planned Unit Development (PUD)</b> (per contiguous tract of land)			\$1,350.00	\$1,000.00
<b>Home Occupation Permit</b>	Medical Marihuana Caregiver		\$325.00	
	All other home occupations		\$0.00	--
<b>Extraction Permit</b> (per contiguous tract of land)			\$1,350.00	\$10,000.00
<b>Planning Commission Special Meeting Request</b>			\$925.00	--
<b>Zoning Board of Appeals</b>	Variances (per variance)	Agricultural or single/two-family residential	\$350.00	\$500.00
		Multiple-family or non-residential	\$450.00	\$500.00
	Administrative appeal		\$450.00	\$1,000.00
	Interpretation		\$950.00	\$1,000.00
	Other applications		\$950.00	\$500.00
	Special meeting request		\$775.00	--

Charter Township of Union – Approved 2025 Fee Schedule

**Community and Economic Development Department**

<b>HOUSING LICENSING AND RENTAL INSPECTIONS</b>			
<b>Housing Licensing and Rental Inspection Services</b>		<b>Fee</b>	
<b>Rental Certification and Inspection Fees</b> (includes up to two visits)	Single-family	\$72.00 per unit	
	Two-family or duplex	\$97.00 per two-family or duplex building	
	Multiple family (3+ units)	\$27.00 per unit	
	Hotel or motel	\$17.00 per unit	
	Fee for certification and inspection of a rental unit operating without certification in violation of the Rental Housing Code.	\$250.00 per unit	
<b>Re-Inspection Fees</b>	Each re-inspection (after two initial visits)	Same as the initial fee based on the type of re-inspected unit	
<b>Violations, Late Fees, and Appeals</b>	Civil infraction notices and citations	Per the Fee Schedule and the Municipal Ordinance Violations Bureau Ordinance	
	Late fee for hotel or motel	\$6.00 per unit per month	
	Late fee for all other rental units	\$10.00 per unit per month	
	Housing Board of Appeals application	\$500.00 per application	
<b>OTHER PERMITS AND APPROVALS</b>			
<b>Type of Application</b>		<b>Fee</b>	<b>Additional Escrow Deposit</b>
<b>Grading Permit</b>	per an approved site plan	\$50.00	--
	other grading activities	\$225.00	\$1,000.00
<b>Type of Application</b>		<b>Fee</b>	
<b>Unregulated Permit Activity and After-the-Fact Permits and Approvals</b>	Applicants for after-the-fact permits or approvals for any regulated activity that is:	Started but not completed without the required permit or approval will be charged 150% of the applicable fee.	
		Completed without the required permit or approval will be charged 200% of the applicable fee.	
<b>Temporary Use or Structure</b>	Temporary structure	\$200.00	
	Yard/garage sale or non-profit event	\$0.00	
	Other temporary use or event	\$25.00	
<b>MUNICIPAL ORDINANCE VIOLATIONS BUREAU SCHEDULE OF CIVIL FINES AND COSTS</b>			
<b>Offense</b>		<b>Fine or Cost</b>	
First violation within a three (3) year period		\$50.00	
Second violation within a three (3) year period		\$100.00	
Third violation within a three (3) year period		\$250.00	
Fourth violation and any subsequent violation within a three (3) year period		\$500.00	
Late fee for any fine paid to the Bureau more than ten (10) calendar days after the date of service for the civil infraction notice		\$20.00	

Charter Township of Union – Approved 2025 Fee Schedule

**Finance Department**

ASSESSING REQUESTS	
Type of Application	Fee
Land Division	\$175.00 per new legal description
Lot Line Adjustment or Combination	
Condominium Development or Condominium Division of Existing Building or Land	\$175.00 per condominium unit created
Industrial Facilities Tax Abatement	\$750.00 per application

**Public Services Department**

WATER AND SEWER			
Type of Service		Rate	
Water Service Quarterly Rate		\$67.00 minimum per quarter up to 15,000 gallons	
		2.65 per 1,000 gallons over 15,000 gallons per quarter	
Bulk Water Rate		\$6.25 per 1,000 gallons (\$500.00 deposit)	
Meter Purchase		5/8" - \$600.00; 1" - \$700.00	
Water Hook-Up Rate 5/8 and 1" Meter		\$1,820.00 for 5/8" & one-inch service	
Water Benefit Fee		\$2,826.00 per residential equivalency unit (REU)	
Inspection Fees (Water and Sewer)		\$130 .00 per hour	
Turn On/Off Rate	Regular business hours	\$49.00 each	
	After hours	\$214.00 each	
	For non-payment	\$\$49.00	
Final Read Charge		\$85.00	
Fire Flow Test		\$320.00	
Sewer Hook-Up		\$4,080.00 per REU	
Sewer Service Quarterly Rate	Operation and Maintenance	\$69.43 per REU	
	Capital Charge	\$57.53 per REU	
Sewer Capacity Letter Escrow Amount/Per Parcel		\$2,245	
OTHER REQUESTS			
Facility Rentals	Resident Fee	Non-resident Fee	Refundable Damage Deposit for all Facility Rentals
McDonald Park Pavilion	\$70.00 per day	\$95.00 per day	--
Jameson Park Pavilion	\$50.00 per day	\$75.00	--
Jameson Hall	\$150.00	\$300.00	\$250.00
McDonald Park ballfields	\$40.00 per scheduled game to be played on the reserved fields* *not applicable to League play under a Board-approved User Agreement		
Jameson Park ballfield			

<b>Charter Township of Union</b> <b>2025 Personnel Cost Summary</b>
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**Elected Officials**

Position	FTE (Full-time Equivalent)	Salary/Wages	Benefits	Total Compensation
Supervisor	N/A	\$ 12,500	\$ 1,076	\$ 13,576
Clerk	N/A	28,190	2,337	\$ 30,527
Treasurer	N/A	21,190	1,679	\$ 22,869
Trustee	N/A	7,500	658	\$ 8,158
Trustee	N/A	7,500	658	\$ 8,158
Trustee	N/A	7,500	658	\$ 8,158
Trustee	N/A	7,500	658	\$ 8,158
Meeting Pay		6,500		\$ 6,500
<b>Elected Officials Totals</b>	<b>N/A</b>	<b>\$ 98,380</b>	<b>\$ 7,724</b>	<b>\$ 106,104</b>

**Township Manager**

Position	FTE (Full-time Equivalent)	Salary/Wages	Benefits	Total Compensation
Township Manager	1.00	\$ 120,621	\$ 49,827	\$ 170,448
Car Allowance		3,600		\$ 3,600
<b>Township Manager Totals</b>	<b>1.00</b>	<b>\$ 124,221</b>	<b>\$ 49,827</b>	<b>\$ 174,048</b>

<b>Charter Township of Union</b> <b>2025 Personnel Cost Summary</b>
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**Financial Services**

**Accounting**

Position	FTE (Full-time Equivalent)	Salary/Wages	Benefits	Total Compensation
Finance Director	1.00	\$ 100,587	\$ 46,080	\$ 146,667
Administrative Assistant	1.00	49,863	35,469	\$ 85,332
Accounting Specialist	1.00	66,568	38,225	\$ 104,793
Deputy Clerk	0.30	11,856	927	\$ 12,783
Deputy Treasurer	0.10	2,912	228	\$ 3,140
Overtime	N/A	7,500		\$ 7,500
Lump Sum In Lieu of Step	N/A	2,520		\$ 2,520
Accounting Totals	3.40	\$ 241,806	\$ 120,929	\$ 362,735

**Assessing**

Position	FTE (Full-time Equivalent)	Salary/Wages	Benefits	Total Compensation
Assessor	1.00	\$ 85,746	43,017	\$ 128,763.00
Asst. Assessor Temp	0.30	\$ 10,608	915	\$ 11,523.00
Board of Review-Meeting Pay	N/A	\$ 4,125	322	\$ 4,447.00
Assessing Totals	1.30	\$ 100,479	\$ 44,254	\$ 144,733

**Financial Services Totals**

4.70	\$ 342,285	\$ 165,183	\$ 507,468
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<b>Charter Township of Union</b> <b>2025 Personnel Cost Summary</b>
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**Community & Economic Development Services**

**Building**

Position	FTE (Full-time Equivalent)	Salary/Wages	Benefits	Total Compensation
Building Official	1.00	92,019	42,492	\$ 134,511
Rental Inspector	1.00	54,019	35,784	\$ 89,803
Building Department Clerk	1.00	54,501	35,968	\$ 90,469
Overtime	N/A	2,300	-	\$ 2,300
<b>Building Totals</b>	<b>3.00</b>	<b>\$ 202,839</b>	<b>\$ 114,244</b>	<b>\$ 317,083</b>

**Planning**

Position	FTE (Full-time Equivalent)	Salary/Wages	Benefits	Total Compensation
Community & Economic Dev Director	1.00	\$ 100,385	\$ 43,194	\$ 143,579
Planning & Zoning Administrator	1.00	75,483	39,697	\$ 115,180
Planning Commission	N/A	16,600	1,298	\$ 17,898
Zoning Board of Appeals	N/A	4,355	340	\$ 4,695
Mapping Specialist	0.04	1,400	121	\$ 1,521
Lump Sum In Lieu of Step	N/A	4,400		\$ 4,400
<b>Planning Totals</b>	<b>2.04</b>	<b>\$ 202,623</b>	<b>\$ 84,650</b>	<b>\$ 287,273</b>

**Community & Economic Development Services**

	<b>5.04</b>	<b>\$ 405,462</b>	<b>\$ 198,894</b>	<b>\$ 604,356</b>
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<b>Charter Township of Union</b> <b>2025 Personnel Cost Summary</b>
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**Public Services**

**Parks and Recreation**

Position	FTE (Full-time Equivalent)	Salary/Wages	Benefits	Total Compensation
Skilled Laborer	0.50	\$ 26,671	\$ 18,475	\$ 45,146
Parks Temp	0.15	4,680	467	\$ 5,147
Parks Temp	0.15	5,616	560	\$ 6,176
Parks Temp	0.10	3,120	311	\$ 3,431
Parks Temp	0.10	3,120	311	\$ 3,431
Parks Temp	0.10	3,120	311	\$ 3,431
Overtime	N/A	2,000		\$ 2,000
<b>Parks &amp; Rec Totals</b>	<b>1.10</b>	<b>\$ 48,327</b>	<b>\$ 20,435</b>	<b>\$ 68,762</b>

**Water/Sewer**

Position	FTE (Full-time Equivalent)	Salary/Wages	Benefits	Total Compensation
Public Services Director	1.00	\$ 112,376	\$ 46,649	\$ 159,025
Public Services Assistant	1.00	59,592	37,404	\$ 96,996
Mapping Specialist	0.80	34,944	2,801	\$ 37,745
Skilled Operator	1.00	66,904	39,825	\$ 106,729
Skilled Laborer	1.00	46,384	35,276	\$ 81,660
Skilled Laborer	1.00	53,342	36,419	\$ 89,761
Public Works Foreman	1.00	89,826	44,613	\$ 134,439
WWTP Superintendent	1.00	106,105	45,937	\$ 152,042
WWTP Assistant Superintendent	1.00	68,661	38,434	\$ 107,095
WWTP Operator	1.00	50,902	35,914	\$ 86,816
WWTP Operator	1.00	59,593	37,695	\$ 97,288
WWTP Operator	1.00	58,351	37,103	\$ 95,454
Chief Water Operator	1.00	93,987	48,727	\$ 142,714
Assistant Water Operator	1.00	67,944	41,663	\$ 109,607
Assistant Water Operator	1.00	57,450	36,921	\$ 94,371
Parks Laborer	0.50	26,672	18,316	44,988
Utilities Temp	0.40	14,976	1,396	\$ 16,372
Utilities Temp	0.40	12,480	1,179	\$ 13,659
Overtime	N/A	67,800		\$ 67,800
Lump Sum In Lieu of Step	N/A	16,050		\$ 16,050
Leave Time Payout upon retirement	N/A	11,800		\$ 11,800

Water/Sewer Totals

**Public Services Totals**

**Township Wide Total**

16.10	\$ 1,176,139	\$ 586,272	\$ 1,762,411
<b>17.20</b>	<b>\$ 1,224,466</b>	<b>\$ 606,707</b>	<b>\$ 1,831,173</b>
<b>27.94</b>	<b>\$ 2,194,814</b>	<b>\$ 1,028,335</b>	<b>\$ 3,223,149</b>

**Charter Township of Union**  
**General Fund Long Term Forecast**  
**October, 2024**

	Projected	Recommended	2026	2027	2028	2029	2030	2031	2032	2033	2034
	Year End	Budget									
Fiscal Year	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034
Maximum Millage Rate Levied	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
<b>Revenues</b>											
Property Tax <sup>1</sup>	546,000	569,300	592,072	615,755	628,070	640,631	653,444	666,513	679,843	693,440	707,309
State Shared Revenue <sup>2</sup>	1,363,800	1,347,000	1,360,470	1,374,075	1,387,815	1,401,694	1,415,711	1,429,868	1,444,166	1,458,608	1,473,194
State Grants	980,700	5,700	4,650	4,700	4,750	4,800	4,850	4,900	4,950	5,000	5,050
Contributions from Local Govts/EDA	0	0	0	0	0	0	0	0	0	0	0
Other <sup>3</sup>	723,281	642,400	648,824	655,312	661,865	668,484	675,169	681,921	688,740	695,627	702,583
<b>Total Revenues</b>	<b>3,613,781</b>	<b>2,564,400</b>	<b>2,606,016</b>	<b>2,649,842</b>	<b>2,682,501</b>	<b>2,715,609</b>	<b>2,749,173</b>	<b>2,783,201</b>	<b>2,817,699</b>	<b>2,852,675</b>	<b>2,888,136</b>
<b>Expenditures</b>											
Salaries & Wages <sup>4</sup>	824,526	857,918	900,814	945,855	974,230	1,003,457	1,033,561	1,064,568	1,096,505	1,129,400	1,163,282
Health Care Benefit <sup>5</sup>	198,732	224,713	238,196	252,488	267,637	283,695	300,717	318,760	337,885	358,158	379,648
Other Benefits <sup>6</sup>	142,759	155,257	163,020	171,171	176,306	181,595	187,043	192,654	198,434	204,387	210,519
Public Works <sup>7</sup>	563,100	1,421,250	625,000	643,750	663,063	682,954	703,443	724,546	746,283	768,671	791,731
Capital Outlay <sup>8</sup>	70,000	37,000	38,110	39,253	40,431	41,644	42,893	44,180	45,505	46,870	48,277
Other <sup>9</sup>	765,365	721,303	757,368	795,237	819,094	843,666	868,976	895,046	921,897	949,554	978,041
<b>Total Expenditures</b>	<b>2,564,482</b>	<b>3,417,441</b>	<b>2,722,508</b>	<b>2,847,753</b>	<b>2,940,760</b>	<b>3,037,012</b>	<b>3,136,633</b>	<b>3,239,754</b>	<b>3,346,509</b>	<b>3,457,041</b>	<b>3,571,497</b>
<b>Excess of revenue over expenditures</b>	<b>1,049,299</b>	<b>-853,041</b>	<b>-116,492</b>	<b>-197,911</b>	<b>-258,259</b>	<b>-321,403</b>	<b>-387,460</b>	<b>-456,553</b>	<b>-528,810</b>	<b>-604,366</b>	<b>-683,361</b>
<b>Fund Balance - beginning of year</b>	<b>6,732,220</b>	<b>7,781,519</b>	<b>6,928,478</b>	<b>6,811,986</b>	<b>6,614,075</b>	<b>6,355,816</b>	<b>6,034,413</b>	<b>5,646,953</b>	<b>5,190,401</b>	<b>4,661,591</b>	<b>4,057,225</b>
<b>Projected Fund Balance - end of year</b>	<b>7,781,519</b>	<b>6,928,478</b>	<b>6,811,986</b>	<b>6,614,075</b>	<b>6,355,816</b>	<b>6,034,413</b>	<b>5,646,953</b>	<b>5,190,401</b>	<b>4,661,591</b>	<b>4,057,225</b>	<b>3,373,865</b>
<b>Fund Balance Policy<sup>10</sup></b>	<b>854,827</b>	<b>1,139,147</b>	<b>907,503</b>	<b>949,251</b>	<b>980,253</b>	<b>1,012,337</b>	<b>1,045,544</b>	<b>1,079,918</b>	<b>1,115,503</b>	<b>1,152,347</b>	<b>1,190,499</b>
<b>Amount over/(under) policy target</b>	<b>6,926,692</b>	<b>5,789,331</b>	<b>5,904,484</b>	<b>5,664,824</b>	<b>5,375,563</b>	<b>5,022,076</b>	<b>4,601,409</b>	<b>4,110,483</b>	<b>3,546,088</b>	<b>2,904,878</b>	<b>2,183,366</b>
<b>Fund balance percent of operating expense</b>	<b>303%</b>	<b>203%</b>	<b>250%</b>	<b>232%</b>	<b>216%</b>	<b>199%</b>	<b>180%</b>	<b>160%</b>	<b>139%</b>	<b>117%</b>	<b>94%</b>

**Assumptions:**

<sup>1</sup>Taxable value increases 4% per year in 2026 and 2027, with the following years increasing at 2% per year

<sup>2</sup>State revenue increases 1%/year

<sup>3</sup>Other revenue increases 1%/year

<sup>4</sup>Salaries & wages increase 5% per year in 2026 and 2027, with the following years increasing at 3% per year

<sup>5</sup>Health care benefits increase 6%/year

<sup>6</sup>Other benefits increase 5% per year in 2026 and 2027, with the following years increasing at 3% per year

<sup>7</sup>Public works expense increase 3%/year

<sup>8</sup>Capital outlay expense increase 3%/year

<sup>9</sup>Other expense increase 5.0% per year in 2026 and 2027, with the following years increasing at 3% per year

<sup>10</sup>Fund balance policy equals 4 months of expenses or 33% of operating expenses



**Charter Township of Union**  
**Fire Fund Long Term Forecast**  
**October, 2024**

Fiscal Year Millage Rate Levied <sup>1</sup>	Projected Year End	Recommended Budget	2026	2027	2028	2029	2030	2031	2032	2033	2034
	2024	2025	2025	2025	2025	2025	2025	2025	2025	2025	2025
<b>Revenues</b>											
Property Tax <sup>2</sup>	794,000	825,000	858,000	892,320	910,166	928,370	946,937	965,876	985,193	1,004,897	1,024,995
Property Tax Refunds-MTT	-10,000	-5,000	-5,000	-5,000	-5,000	-5,000	-5,000	-5,000	-5,000	-5,000	-5,000
Pilot Tax	5,000	5,000	5,200	5,300	5,400	5,500	5,600	5,700	5,800	5,900	6,000
Delinquent Personal Property Tax	500	500	500	500	500	500	500	500	500	500	500
State Grant-Public Safety	12,000	12,000	12,000	12,000	12,000	12,000	12,000	12,000	12,000	12,000	12,000
State Aid Revenue	10,400	12,000	12,000	12,000	12,000	12,000	12,000	12,000	12,000	12,000	12,000
Fire Protection-East & West DDA <sup>3</sup>	147,000	161,000	167,440	174,138	177,620	181,173	184,796	188,492	192,262	196,107	200,029
Interest Earned	50,000	62,000	62,000	62,000	62,000	62,000	62,000	62,000	62,000	62,000	62,000
Other Revenue	0	0	0	0	0	0	0	0	0	0	0
<b>Total Revenues</b>	<b>1,008,900</b>	<b>1,072,500</b>	<b>1,112,140</b>	<b>1,153,258</b>	<b>1,174,687</b>	<b>1,196,542</b>	<b>1,218,833</b>	<b>1,241,568</b>	<b>1,264,755</b>	<b>1,288,404</b>	<b>1,312,525</b>
<b>Expenditures</b>											
Salaries & Benefits-Hydrant Flushing <sup>4</sup>	10,000	10,000	10,500	11,025	11,356	11,696	12,047	12,409	12,781	13,164	13,559
Professional and Contractual Services <sup>5</sup>	838,401	863,553	906,731	952,067	971,109	990,531	1,010,341	1,030,548	1,051,159	1,072,182	1,093,626
Fire Hydrant Repairs/Replacements <sup>4</sup>	2,000	2,000	2,100	2,205	2,271	2,339	2,409	2,482	2,556	2,633	2,712
<b>Total Expenditures</b>	<b>850,401</b>	<b>875,553</b>	<b>919,331</b>	<b>965,297</b>	<b>984,735</b>	<b>1,004,566</b>	<b>1,024,798</b>	<b>1,045,439</b>	<b>1,066,496</b>	<b>1,087,980</b>	<b>1,109,897</b>
<b>Excess of revenue over expenditures</b>	<b>158,499</b>	<b>196,947</b>	<b>192,809</b>	<b>187,960</b>	<b>189,951</b>	<b>191,976</b>	<b>194,035</b>	<b>196,129</b>	<b>198,259</b>	<b>200,425</b>	<b>202,627</b>
<b>Fund Balance - beginning of year</b>	<b>1,140,432</b>	<b>1,298,931</b>	<b>1,495,878</b>	<b>1,688,687</b>	<b>1,876,648</b>	<b>2,066,599</b>	<b>2,258,575</b>	<b>2,452,610</b>	<b>2,648,740</b>	<b>2,846,999</b>	<b>3,047,424</b>
<b>Projected Fund Balance - end of year<sup>7</sup></b>	<b>1,298,931</b>	<b>1,495,878</b>	<b>1,688,687</b>	<b>1,876,648</b>	<b>2,066,599</b>	<b>2,258,575</b>	<b>2,452,610</b>	<b>2,648,740</b>	<b>2,846,999</b>	<b>3,047,424</b>	<b>3,250,051</b>
<b>Fund Balance Policy<sup>6</sup></b>	<b>283,467</b>	<b>291,851</b>	<b>306,444</b>	<b>321,766</b>	<b>328,245</b>	<b>334,855</b>	<b>341,599</b>	<b>348,480</b>	<b>355,499</b>	<b>362,660</b>	<b>369,966</b>
<b>Amount over/(under) policy target</b>	<b>1,015,464</b>	<b>1,204,027</b>	<b>1,382,244</b>	<b>1,554,882</b>	<b>1,738,354</b>	<b>1,923,720</b>	<b>2,111,011</b>	<b>2,300,260</b>	<b>2,491,500</b>	<b>2,684,764</b>	<b>2,880,085</b>
<b>Fund balance percent of operating expenditures</b>	<b>153%</b>	<b>171%</b>	<b>184%</b>	<b>194%</b>	<b>210%</b>	<b>225%</b>	<b>239%</b>	<b>253%</b>	<b>267%</b>	<b>280%</b>	<b>293%</b>

Assumptions:

<sup>1</sup> Millage approved in November 2018 and expires in 2028. Worksheet assumes millage is renewed

<sup>2</sup> Taxable value increases 4% per year for 2026 and 2027, with the following years increasing by 2%

<sup>3</sup> Increase is based on increase in taxes/tax captures in the districts

<sup>4</sup> Expenses increase 5% per year for 2026 and 2027, with the following years increasing at 3% per year

<sup>5</sup> Service Agreement with City of Mt Pleasant being re-negotiated. Assume 5.0% increase for 2026 and 2027, with the following years increasing by 2%

<sup>6</sup> Fund balance policy equals 4 months of expenditures or 33% of operating expenditures

**Charter Township of Union**  
**East DDA Fund Long Term Forecast**  
**October, 2024**

Fiscal Year	Projected Year End 2024	Recommended Budget 2025	2026	2027	2028	2029	2030	2031	2032	2033	2034
<b>Revenues</b>											
Property Tax <sup>1</sup>	561,000	575,000	598,000	621,920	634,358	647,046	659,986	673,186	686,650	700,383	714,391
Property Tax Refunds-MTT	-4,000	-2,000	-2,000	-2,000	-2,000	-2,000	-2,000	-2,000	-2,000	-2,000	-2,000
State Aid Revenue <sup>2</sup>	73,000	75,000	75,000	75,000	75,000	75,000	75,000	75,000	75,000	75,000	75,000
Interest Earned	80,000	87,000	87,000	87,000	87,000	87,000	87,000	87,000	87,000	87,000	87,000
Other Revenue	1,000	500	500	500	500	500	500	500	500	500	500
<b>Total Revenues</b>	<b>711,000</b>	<b>735,500</b>	<b>758,500</b>	<b>782,420</b>	<b>794,858</b>	<b>807,546</b>	<b>820,486</b>	<b>833,686</b>	<b>847,150</b>	<b>860,883</b>	<b>874,891</b>
<b>Expenditures</b>											
Professional and Contractual Services <sup>3</sup>	81,000	88,000	92,400	97,020	99,931	102,929	106,016	109,197	112,473	115,847	119,322
Community Improvement Grants	10,000	40,000	40,000	40,000	40,000	40,000	40,000	40,000	40,000	40,000	40,000
Fire Protection <sup>4</sup>	81,000	88,000	89,000	90,000	91,000	92,000	93,000	94,000	95,000	96,000	97,000
Projects <sup>5</sup>	91,420	1,925,420	800,000	800,000	800,000	400,000	400,000	400,000	400,000	400,000	400,000
<b>Total Expenditures</b>	<b>263,420</b>	<b>2,141,420</b>	<b>1,021,400</b>	<b>1,027,020</b>	<b>1,030,931</b>	<b>634,929</b>	<b>639,016</b>	<b>643,197</b>	<b>647,473</b>	<b>651,847</b>	<b>656,322</b>
<b>Excess of revenue over expenditures</b>	<b>447,580</b>	<b>-1,405,920</b>	<b>-262,900</b>	<b>-244,600</b>	<b>-236,072</b>	<b>172,617</b>	<b>181,470</b>	<b>190,489</b>	<b>199,677</b>	<b>209,036</b>	<b>218,568</b>
<b>Fund Balance - beginning of year</b>	<b>2,038,746</b>	<b>2,486,326</b>	<b>1,080,406</b>	<b>817,506</b>	<b>572,906</b>	<b>336,834</b>	<b>509,451</b>	<b>690,921</b>	<b>881,410</b>	<b>1,081,087</b>	<b>1,290,123</b>
<b>Projected Fund Balance - end of year</b>	<b>2,486,326</b>	<b>1,080,406</b>	<b>817,506</b>	<b>572,906</b>	<b>336,834</b>	<b>509,451</b>	<b>690,921</b>	<b>881,410</b>	<b>1,081,087</b>	<b>1,290,123</b>	<b>1,508,692</b>
<b>Fund Balance Policy<sup>6</sup></b>	<b>28,667</b>	<b>23,084</b>	<b>36,901</b>	<b>37,837</b>	<b>38,489</b>	<b>39,156</b>	<b>39,837</b>	<b>40,534</b>	<b>41,246</b>	<b>41,975</b>	<b>42,721</b>
<b>Amount over/(under) policy target</b>	<b>2,457,659</b>	<b>1,057,322</b>	<b>780,605</b>	<b>535,069</b>	<b>298,345</b>	<b>470,295</b>	<b>651,084</b>	<b>840,877</b>	<b>1,039,841</b>	<b>1,248,148</b>	<b>1,465,970</b>
<b>Fund balance percent of operating expenditures</b>	<b>1446%</b>	<b>500%</b>	<b>369%</b>	<b>252%</b>	<b>146%</b>	<b>217%</b>	<b>289%</b>	<b>362%</b>	<b>437%</b>	<b>512%</b>	<b>589%</b>

Assumptions:

<sup>1</sup> Taxable value increases 4% per year for 2026 and 2027, with the following years increasing at 2% per year

<sup>2</sup> State Aid Revenue estimated to stay about the same from year to year

<sup>3</sup> Expenses increase 5% per year for 2026 and 2027, with the following years increasing at 3% per year

<sup>4</sup> Reimburse tax captures to Fire Fund for fire protection services, estimated to increase \$1,000 annually

<sup>5</sup> Annual spending on projects assumption \$800,000 in 2026, 2027, and 2028 for anticipated road improvements, then \$400,000 each year from 2029 until 2034

<sup>6</sup> Fund balance policy equals 2 months of normal operational expenditures or 16.7% of operating expenditures

**Charter Township of Union**  
**West DDA Fund Long Term Forecast**  
**October, 2024**

Fiscal Year	Projected Year End 2024	Recommended Budget 2025	2026	2027	2028	2029	2030	2031	2032	2033	2034
<b>Revenues</b>											
Property Tax <sup>1</sup>	442,000	454,000	472,160	491,046	500,867	510,885	521,102	531,524	542,155	552,998	564,058
Property Tax Refunds-MTT	-4,000	-2,000	-2,000	-2,000	-2,000	-2,000	-2,000	-2,000	-2,000	-2,000	-2,000
Interest Earned	50,000	56,000	56,000	56,000	56,000	56,000	56,000	56,000	56,000	56,000	56,000
<b>Total Revenues</b>	<b>488,000</b>	<b>508,000</b>	<b>526,160</b>	<b>545,046</b>	<b>554,867</b>	<b>564,885</b>	<b>575,102</b>	<b>585,524</b>	<b>596,155</b>	<b>606,998</b>	<b>618,058</b>
<b>Expenditures</b>											
Professional and Contractual Services <sup>2</sup>	13,300	13,300	13,965	14,663	15,103	15,556	16,023	16,504	16,999	17,509	18,034
Community Promotion	6,500	16,500	6,500	6,500	6,500	6,500	6,500	6,500	6,500	6,500	6,500
Community Improvement Grants	40,000	40,000	40,000	40,000	40,000	40,000	40,000	40,000	40,000	40,000	40,000
Fire Protection <sup>3</sup>	69,600	73,000	74,000	75,000	76,000	77,000	78,000	79,000	80,000	81,000	82,000
Projects <sup>4</sup>	21,000	175,000	400,000	500,000	500,000	500,000	500,000	500,000	500,000	500,000	500,000
<b>Total Expenditures</b>	<b>150,400</b>	<b>317,800</b>	<b>534,465</b>	<b>636,163</b>	<b>637,603</b>	<b>639,056</b>	<b>640,523</b>	<b>642,004</b>	<b>643,499</b>	<b>645,009</b>	<b>646,534</b>
<b>Excess of revenue over expenditures</b>	<b>337,600</b>	<b>190,200</b>	<b>-8,305</b>	<b>-91,117</b>	<b>-82,736</b>	<b>-74,172</b>	<b>-65,421</b>	<b>-56,479</b>	<b>-47,344</b>	<b>-38,011</b>	<b>-28,476</b>
<b>Fund Balance - beginning of year</b>	<b>1,207,348</b>	<b>1,544,948</b>	<b>1,735,148</b>	<b>1,726,843</b>	<b>1,635,726</b>	<b>1,552,990</b>	<b>1,478,819</b>	<b>1,413,398</b>	<b>1,356,919</b>	<b>1,309,575</b>	<b>1,271,564</b>
<b>Projected Fund Balance - end of year</b>	<b>1,544,948</b>	<b>1,735,148</b>	<b>1,726,843</b>	<b>1,635,726</b>	<b>1,552,990</b>	<b>1,478,819</b>	<b>1,413,398</b>	<b>1,356,919</b>	<b>1,309,575</b>	<b>1,271,564</b>	<b>1,243,089</b>
<b>Fund Balance Policy<sup>5</sup></b>	<b>21,567</b>	<b>23,800</b>	<b>22,411</b>	<b>22,694</b>	<b>22,934</b>	<b>23,177</b>	<b>23,421</b>	<b>23,668</b>	<b>23,917</b>	<b>24,169</b>	<b>24,423</b>
<b>Amount over/(under) policy target</b>	<b>1,523,381</b>	<b>1,711,348</b>	<b>1,704,432</b>	<b>1,613,032</b>	<b>1,530,056</b>	<b>1,455,642</b>	<b>1,389,977</b>	<b>1,333,251</b>	<b>1,285,658</b>	<b>1,247,396</b>	<b>1,218,666</b>
<b>Fund balance percent of operating expenditures</b>	<b>1194%</b>	<b>1215%</b>	<b>1284%</b>	<b>1201%</b>	<b>1129%</b>	<b>1063%</b>	<b>1006%</b>	<b>956%</b>	<b>913%</b>	<b>877%</b>	<b>848%</b>

Assumptions:

<sup>1</sup> Taxable value increases 4% per year for 2026 and 2027, with the following years increasing at 2% per year

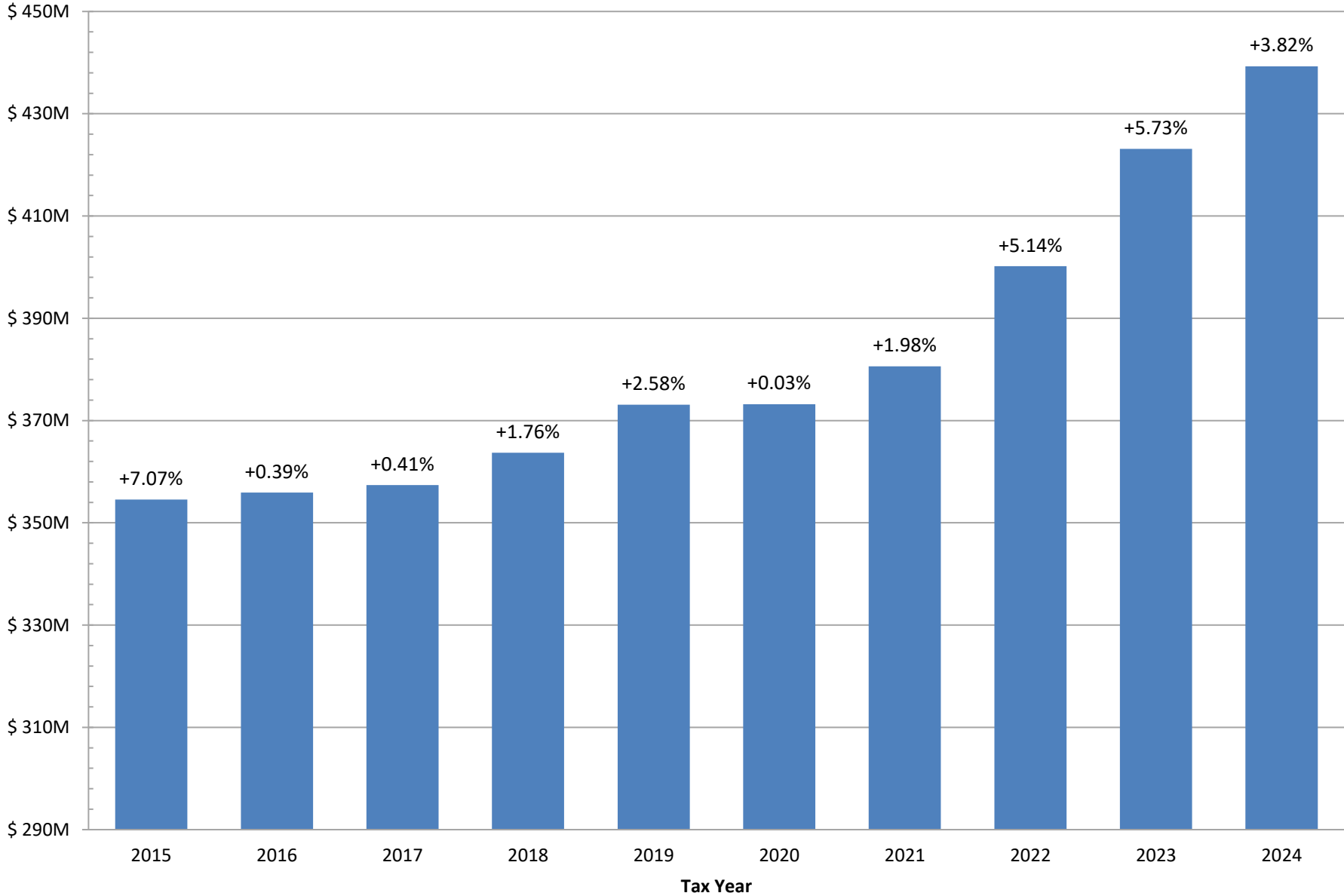
<sup>2</sup> Expenses to increase 5% per year in 2026 and 2027, with the following years increasing at 3% per year

<sup>3</sup> Reimburse tax captures to Fire Fund for fire protection services' estimated to increase \$1,000 annually

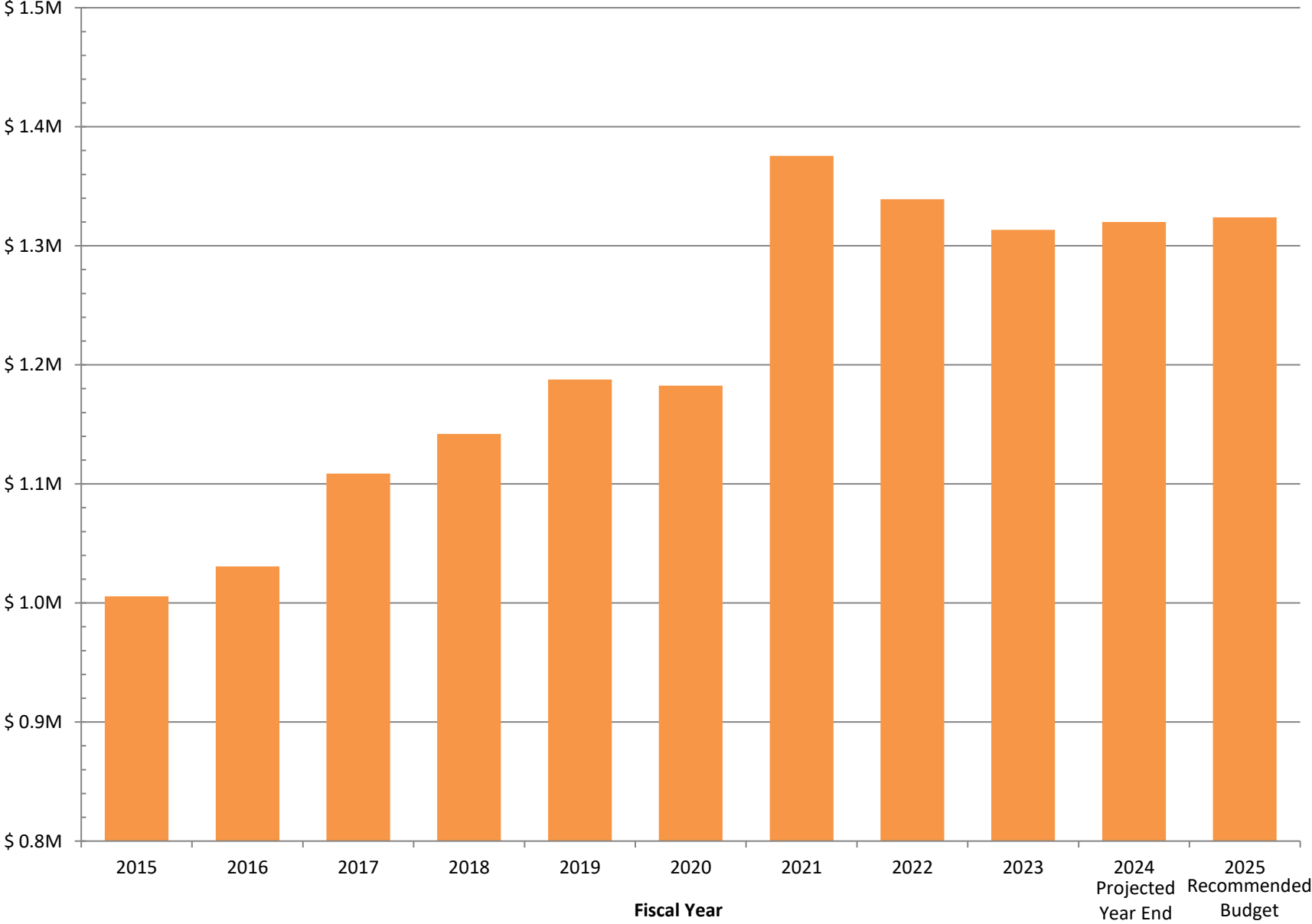
<sup>4</sup> Annual spending on projects assumption \$400,000 in 2026, then \$500,000 beginning in 2027 until 2034

<sup>5</sup> Fund balance policy equals 2 months of normal operational expenditures or 16.7% of operating expenditures

# Union Township Taxable Valuation

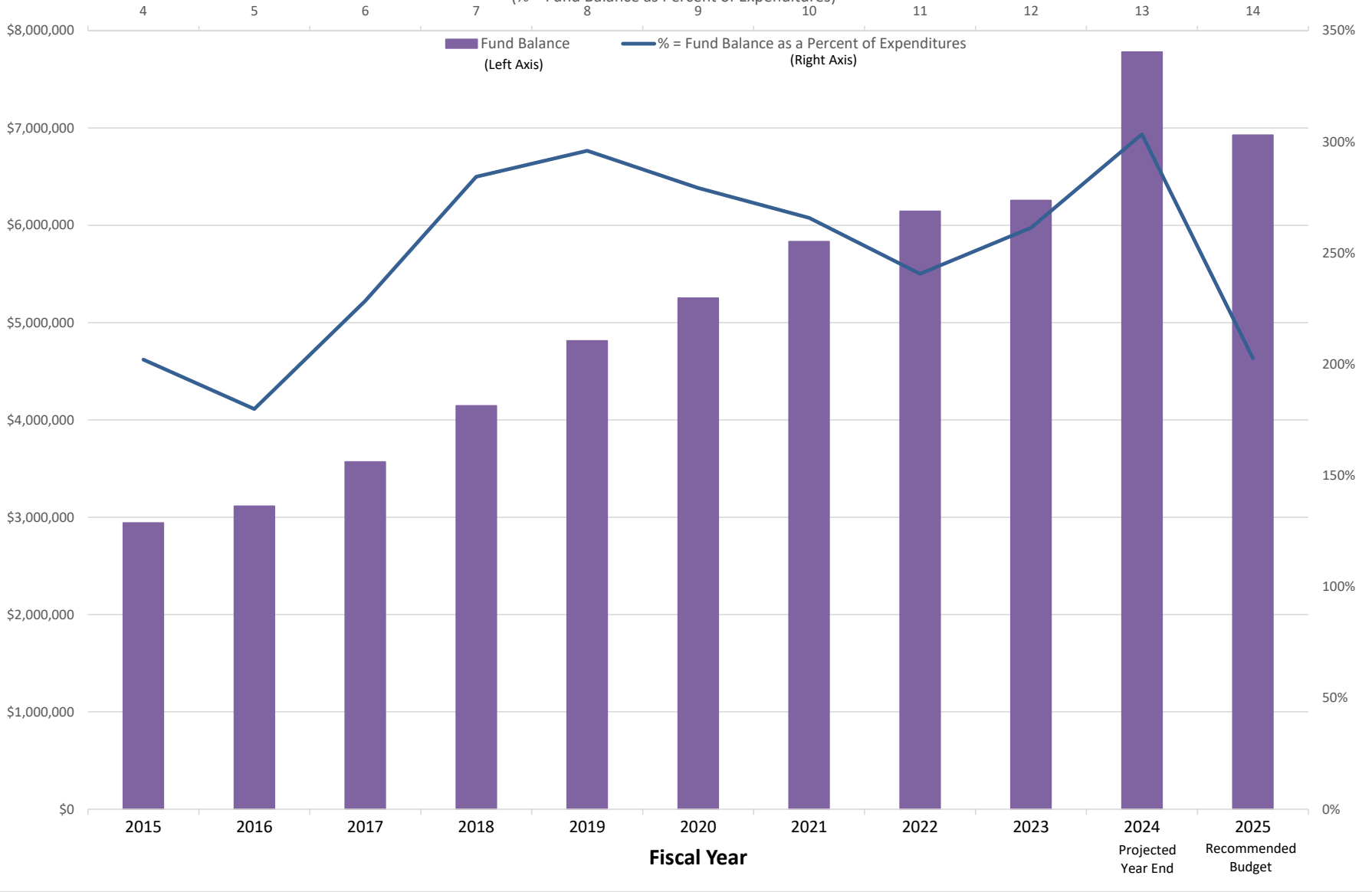


# Union Township State Shared Revenue Trend

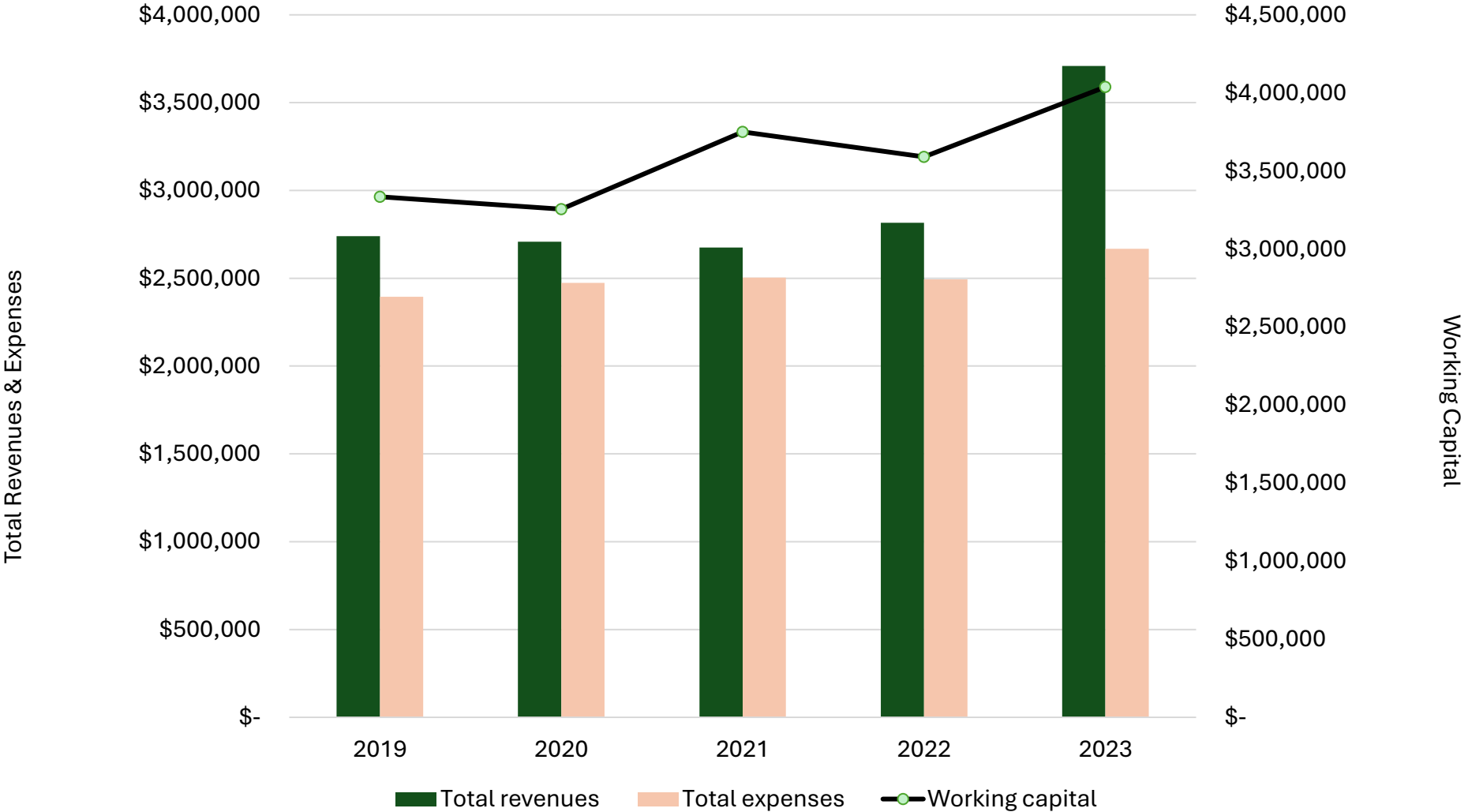


# Union Township General Fund Balance

(% = Fund Balance as Percent of Expenditures)



# Union Township Working Capital Sewer Fund



# Union Township Working Capital Water Fund

