



Council Chamber, 18500 W. 13 Mile Road, Beverly Hills, Michigan 48025

VILLAGE COUNCIL MEETING

TUESDAY, APRIL 14, 2026 AT 7:00 PM

AGENDA

- A. **Call to Order/ Roll Call**
- B. **Budget Workshop**
 - 1. Proposed Fiscal Year 2027 Budget
- C. **Public Comments**
- D. **Adjournment**

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Agenda Item Summary

To: Village Council
From: Warren Rothe, Village Manager
Neil Johnston, Public Services Director
Edward Arnold, Public Safety Director
Peggy Linkswiler, Treasurer
Susie Stec, Planning & Economic Development Director
Jacob Townsend, Building Official
Carissa Brown, Village Clerk
Elizabeth Kutey, Finance Director

Re: ***Budget Workshop - 1. Proposed Fiscal Year 2027 Budget***

Date: April 14, 2026 - [Click to View Agenda](#)

Summary:

As part of the annual budget process, the draft FY 2027 budget was distributed to the Village Council on April 7, 2026. The budget, along with the attached supporting materials will be reviewed at the April 14, 2026, budget workshop. The budget is scheduled for adoption at the May 5, 2026, Village Council meeting.

Recommendation:

Review the proposed Fiscal Year 2027 budget.

Attachments:

1. Budget Workshop Presentation
2. Fund Information
3. FY 2027 Budget for Workshop
4. Tax revenue projection
5. Debt Schedule



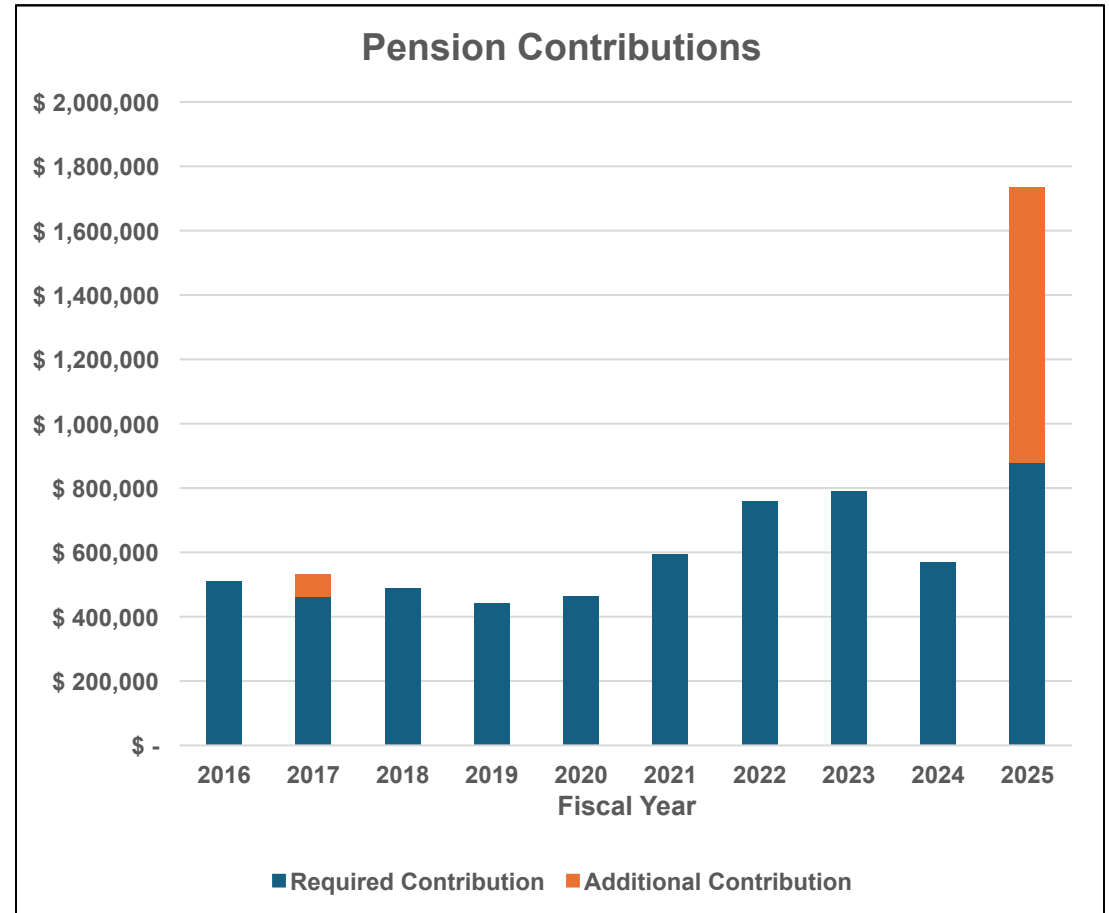
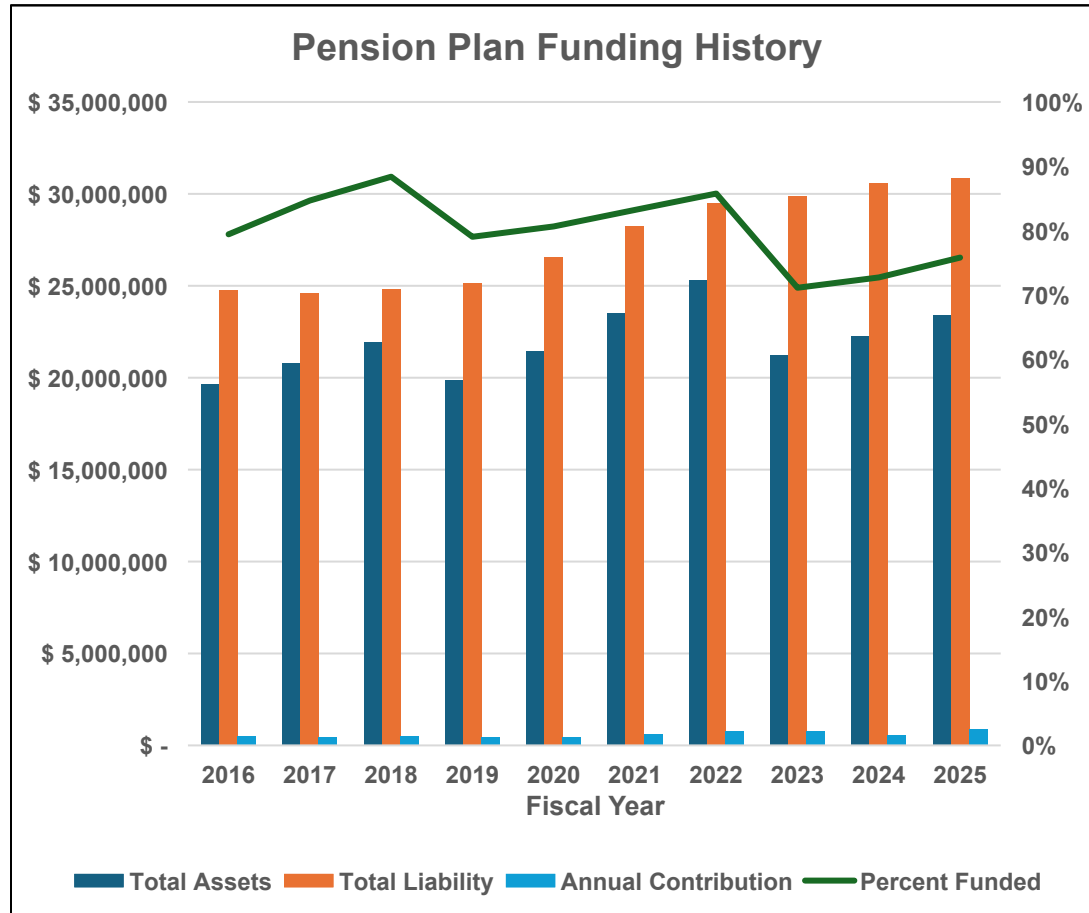
Proposed Fiscal Year 2027 Budget

April 14, 2026
Budget Workshop

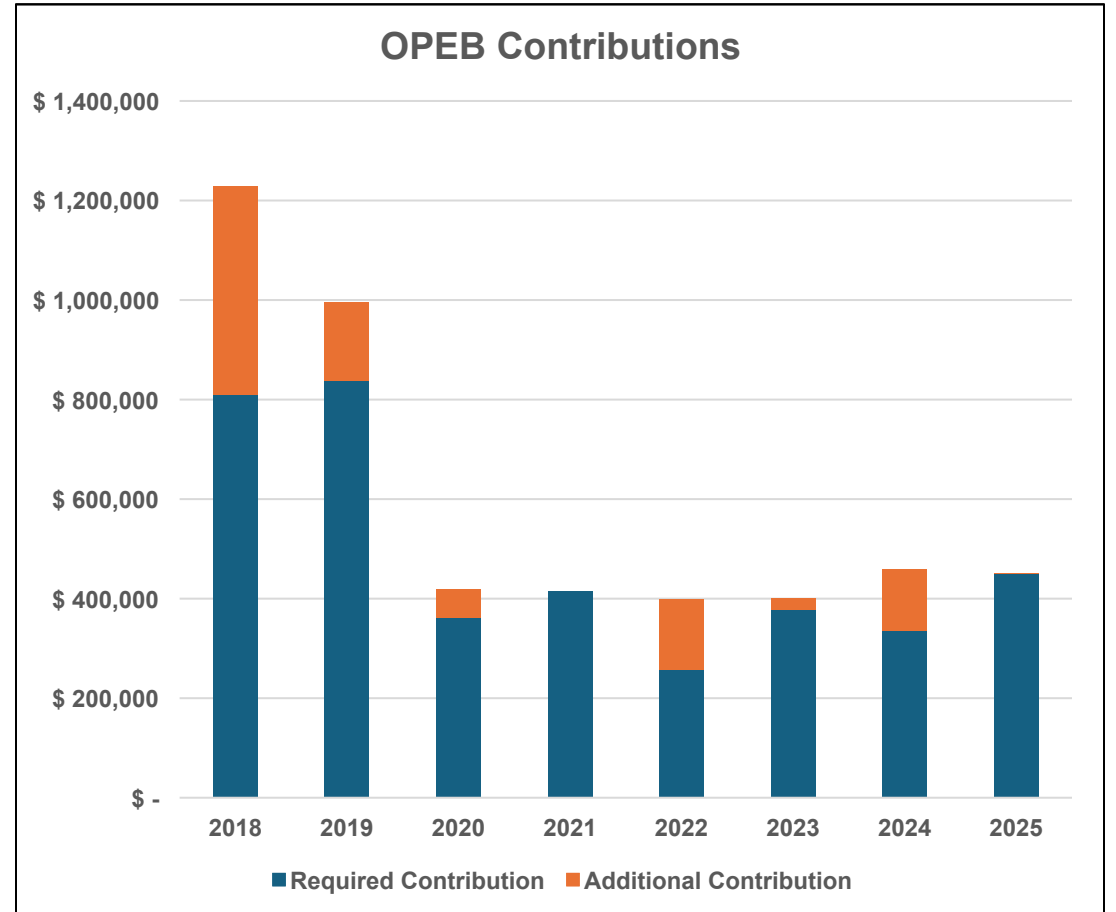
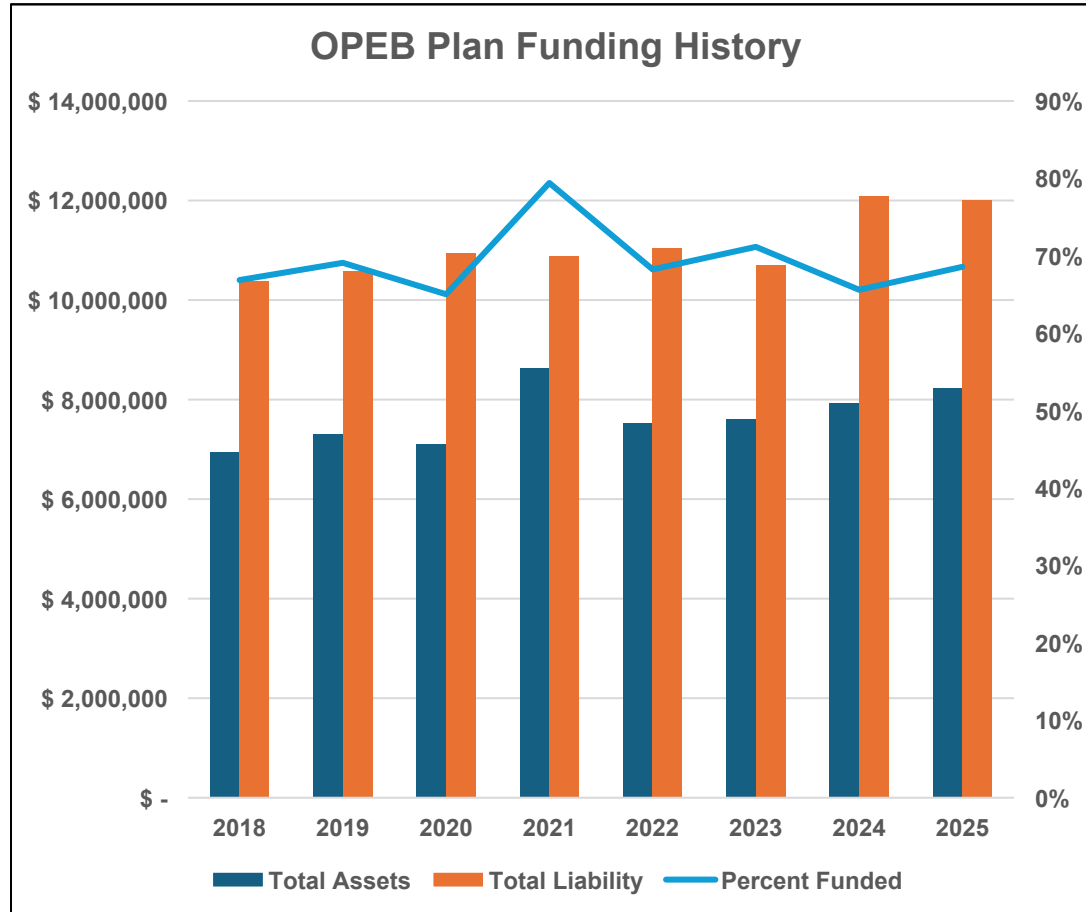
Major Revenues and Expenditures

- **Legacy Costs:** Pension and Retiree Healthcare
- **Property Taxes**
- **Revenue from State of Michigan**
 - State Shared Revenue: Constitutional & Statutory
 - Act 51 Street Funds

Legacy Costs: Pension System

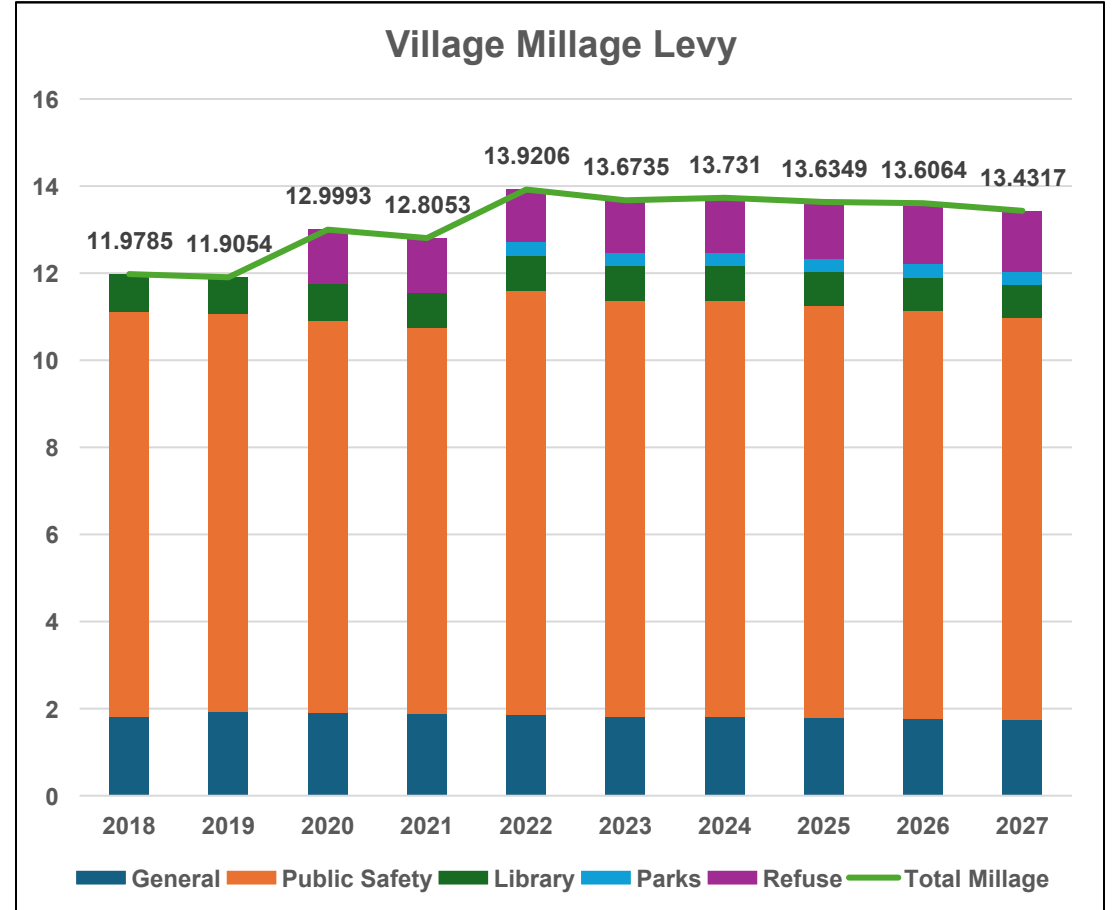


Legacy Costs: Retiree Healthcare

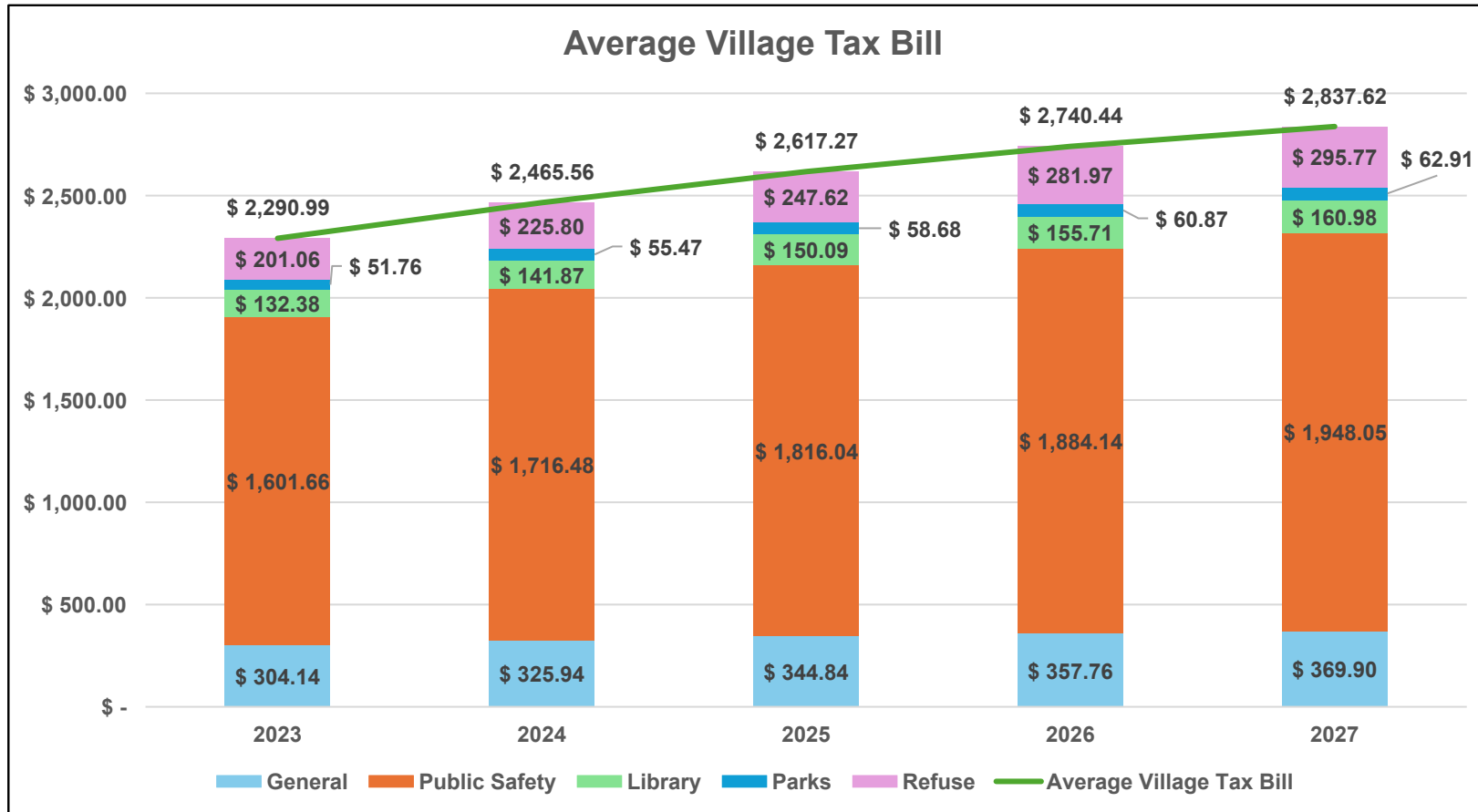


Property Taxes

<u>Millage</u>	<u>FY 2023</u>	<u>FY 2024</u>	<u>FY 2025</u>	<u>FY 2026</u>	<u>FY 2027</u>
General	1.8152	1.8152	1.7965	1.7763	1.7509
Public Safety	9.5593	9.5593	9.4608	9.3548	9.2210
Parks	0.3089	0.3089	.03057	0.3022	0.2978
Library	0.7901	0.7901	0.7819	0.7731	0.7620
Refuse	1.2000	1.2575	1.2900	1.4000	1.4000
Total:	13.6735	13.7310	13.6349	13.6064	13.4317

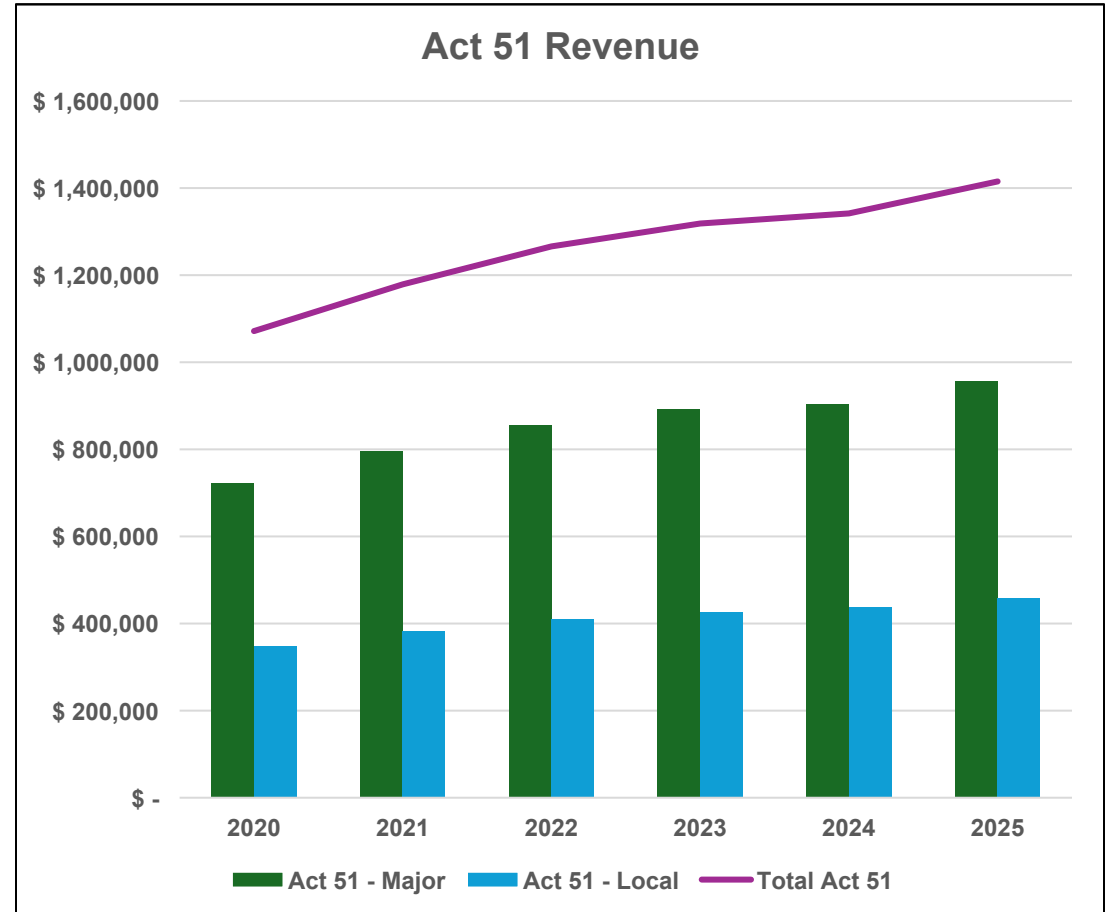
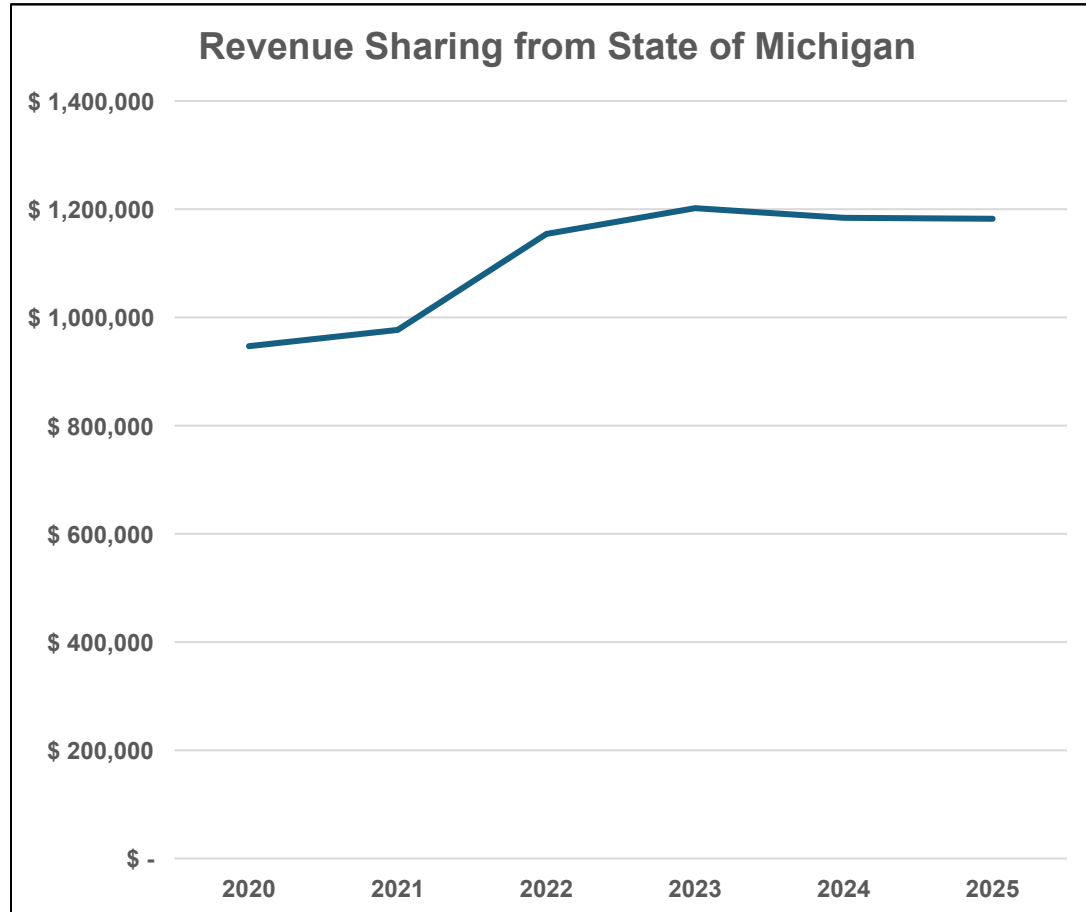


Property Taxes Over Time



Note: The average property tax amount shown represents a community-wide average across all properties. Individual property tax bills may vary and are not directly tied to this average. In Michigan, annual increase in a property's taxable value are generally limited by the Headlee Amendment, which caps increase. As a result, most property owners (especially those who purchased their property prior to 2023) have seen changes in their tax bill that are lower from the Village-wide average shown above.

Revenue from State of Michigan



Personnel History

		Fiscal Year 2026			Fiscal Year 2027		
		Full-Time	Part-Time	Total	Full-Time	Part-Time	Total
Admin & Finance	Village Manager	2	0	2	2	0	2
	Clerk	1	0	1	1	0	1
	Finance & Treasury	2	0.8	2.8	3	0	3
	Totals:	5	0.8	5.8	6	0	6
Community Development	Building	3	0	3	3	0	3
	Planning & Zoning	1	0	1	1	0	1
	Totals:	4	0	4	4	0	4
Public Safety	Admin	4	0	4	5	0	5
	Command	9	0	9	9	0	9
	Patrol	15	0	15	15	0	15
	School Resource	1	0	1	1	0	1
	Code Enforcement	0	0.8	0.8	0	0.8	0.8
	Totals:	29	0.8	29.8	30	0.8	30.8
Public Works	Admin	2	0	2	2	0	2
	Mechanic	1	0	1	1	0	1
	Crew Leaders	2	0	2	2	0	2
	Operators	6	0	6	6	0	6
	Totals:	11	0	11	11	0	11
Totals:		49	1.6	50.6	51	0.8	51.8

Total Village Budget

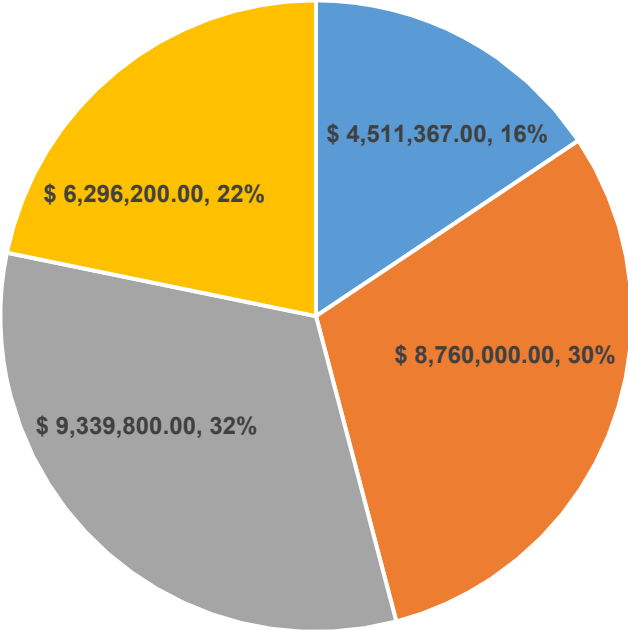
Fiscal Year 2027: All Fund Revenues							
Fund Name	Taxes	State Revenue	Charges for Services	Permits & Licenses	Fines and Fees	Grant/Other	Total
General Fund	\$ 1,574,300.00	\$ 1,162,500.00	\$ 391,400.00	\$ 562,900.00	\$ -	\$ 407,830.00	\$ 4,098,930.00
Major Streets	\$ -	\$ 1,077,800.00	\$ -	\$ -	\$ -	\$ 220,000.00	\$ 1,297,800.00
Local Streets	\$ -	\$ 987,200.00	\$ 1,500.00	\$ -	\$ -	\$ 735,000.00	\$ 1,723,700.00
Public Safety	\$ 8,181,900.00	\$ -	\$ 166,000.00	\$ -	\$ 35,100.00	\$ 289,000.00	\$ 8,672,000.00
Rubbish Millage	\$ 1,227,700.00	\$ 4,000.00	\$ -	\$ -	\$ -	\$ 14,000.00	\$ 1,245,700.00
Parks Millage	\$ 263,100.00	\$ -	\$ -	\$ -	\$ -	\$ 263,000.00	\$ 526,100.00
Library Fund	\$ 669,800.00	\$ -	\$ -	\$ -	\$ -	\$ 10,000.00	\$ 679,800.00
Capital Projects Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 30,000.00	\$ 30,000.00
Water/Sewer Fund	\$ -	\$ -	\$ 8,792,700.00	\$ -	\$ 100,000.00	\$ 106,000.00	\$ 8,998,700.00
Totals:	\$ 11,916,800.00	\$ 3,231,500.00	\$ 9,351,600.00	\$ 562,900.00	\$ 135,100.00	\$ 2,074,830.00	\$ 27,272,730.00
	43.7%	11.8%	34.3%	2.1%	0.5%	7.6%	100%

Fiscal Year 2027 All Fund Expenditures						
Fund Name	Personnel	Operating	Capital	Debt	Transfers	Totals
General Fund	\$ 1,764,293.00	\$ 1,339,612.00	\$ 470,000.00	\$ 237,462.00	\$ 700,000.00	\$ 4,511,367.00
Major Streets	\$ 191,900.00	\$ 336,900.00	\$ 796,500.00	\$ -	\$ 200,000.00	\$ 1,525,300.00
Local Streets	\$ 173,400.00	\$ 797,000.00	\$ 810,000.00	\$ -	\$ -	\$ 1,780,400.00
Public Safety	\$ 6,870,000.00	\$ 1,660,000.00	\$ 230,000.00	\$ -	\$ -	\$ 8,760,000.00
Rubbish Millage	\$ 187,700.00	\$ 1,058,000.00	\$ -	\$ -	\$ -	\$ 1,245,700.00
Parks Millage	\$ -	\$ -	\$ 720,000.00	\$ -	\$ -	\$ 720,000.00
Library Fund	\$ -	\$ 669,800.00	\$ -	\$ -	\$ -	\$ 669,800.00
Capital Projects Fund	\$ -	\$ -	\$ 355,000.00	\$ -	\$ -	\$ 355,000.00
Water/Sewer Fund	\$ 395,500.00	\$ 6,577,100.00	\$ 2,295,000.00	\$ 72,200.00	\$ -	\$ 9,339,800.00
Totals:	\$ 9,582,793.00	\$ 12,438,412.00	\$ 5,676,500.00	\$ 309,662.00	\$ 900,000.00	\$ 28,907,367.00
	33%	43%	20%	1%	3%	100%

1. *Transfers from other funds are included in the "Grant/Other" revenue column.*
2. *Depreciation costs are not included in the expenditures table for the water/sewer fund.*

Major Funds

FY 2027 Major Funds Expenditures



■ General Fund ■ Public Safety ■ Water/Sewer Fund ■ All Other Funds

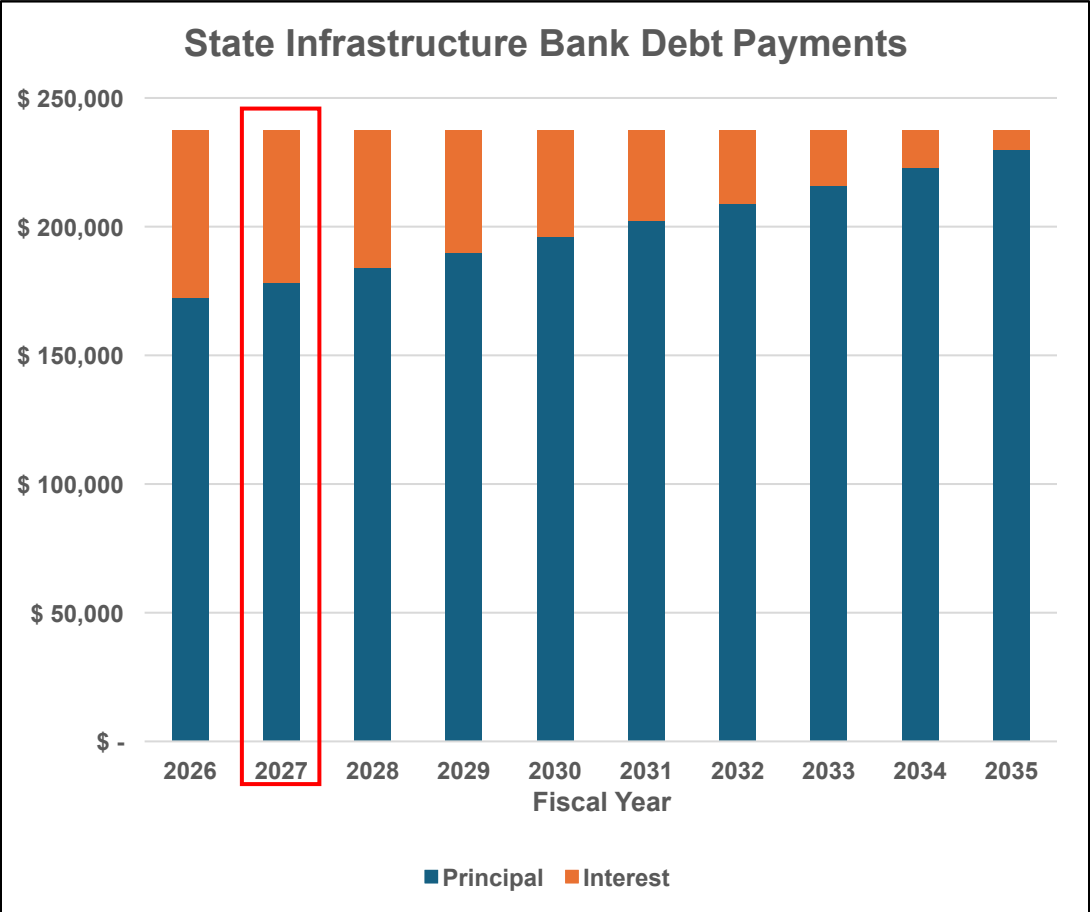
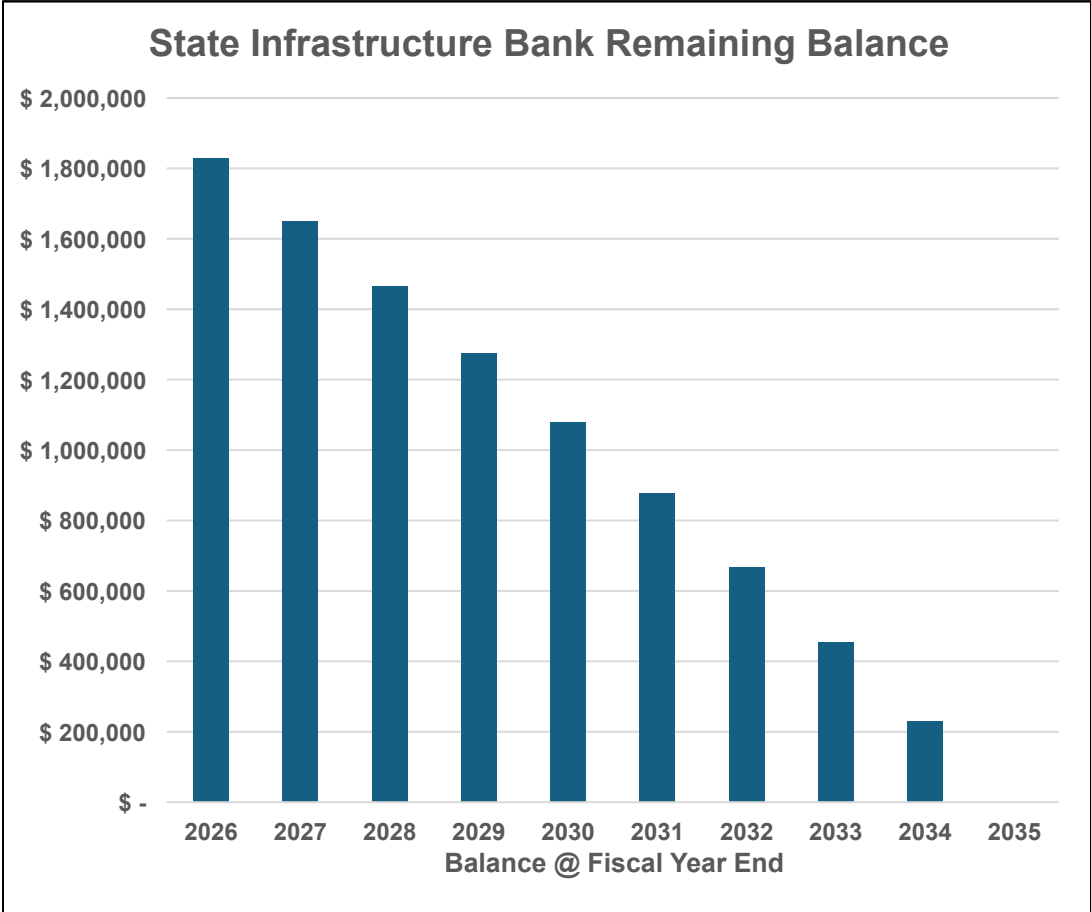
General Fund Expenditures

Department Name	Personnel	Operating	Capital	Debt	Transfers	Totals
Village Council	\$ 19,162.00	\$ 16,900.00	\$ -	\$ -	\$ -	\$ 36,062.00
Village Manager	\$ 346,943.00	\$ 17,200.00	\$ -	\$ -	\$ -	\$ 364,143.00
Finance	\$ 370,500.00	\$ 18,100.00	\$ -	\$ -	\$ -	\$ 388,600.00
Clerk	\$ 105,500.00	\$ 50,000.00	\$ -	\$ -	\$ -	\$ 155,500.00
General Admin	\$ 64,400.00	\$ 207,300.00	\$ -	\$ -	\$ -	\$ 271,700.00
Building & Grounds	\$ 63,700.00	\$ 51,400.00	\$ -	\$ -	\$ -	\$ 115,100.00
Building Department	\$ 295,201.00	\$ 214,300.00	\$ -	\$ -	\$ -	\$ 509,501.00
Public Works	\$ 183,587.00	\$ 284,100.00	\$ 470,000.00			\$ 937,687.00
Community Action	\$ -	\$ 104,212.00	\$ -	\$ -	\$ -	\$ 104,212.00
Economic Development	\$ 126,200.00	\$ 60,600.00	\$ -	\$ -	\$ -	\$ 186,800.00
Parks	\$ 189,100.00	\$ 315,500.00	\$ -	\$ -	\$ -	\$ 504,600.00
Debt	\$ -	\$ -	\$ -	\$ 237,462.00	\$ -	\$ 237,462.00
Transfers Out	\$ -	\$ -	\$ -	\$ -	\$ 700,000.00	\$ 700,000.00
Totals:	\$ 1,764,293.00	\$ 1,339,612.00	\$ 470,000.00	\$ 237,462.00	\$ 700,000.00	\$ 4,511,367.00
	39%	30%	10%	5%	16%	100%

General Fund Changes

- Zoning, planning, and economic development departments are now combined into one department.
- Administration charges for a percentage of the Manager & Finance Departments are now being charged to the Public Safety Fund; previously, admin charges were only being charged to the Water/Sewer fund.
- Capital purchases are now charged directly to the purchasing department.
- Parks Board activities and events are now housed in the Parks department. They were previously charged to the Community Action Department.
- Building Department revenues are now grouped in their own department to allow for easier tracking and reporting.

General Fund Debt – State Infrastructure Bank Loan



General Fund Capital/Major Projects

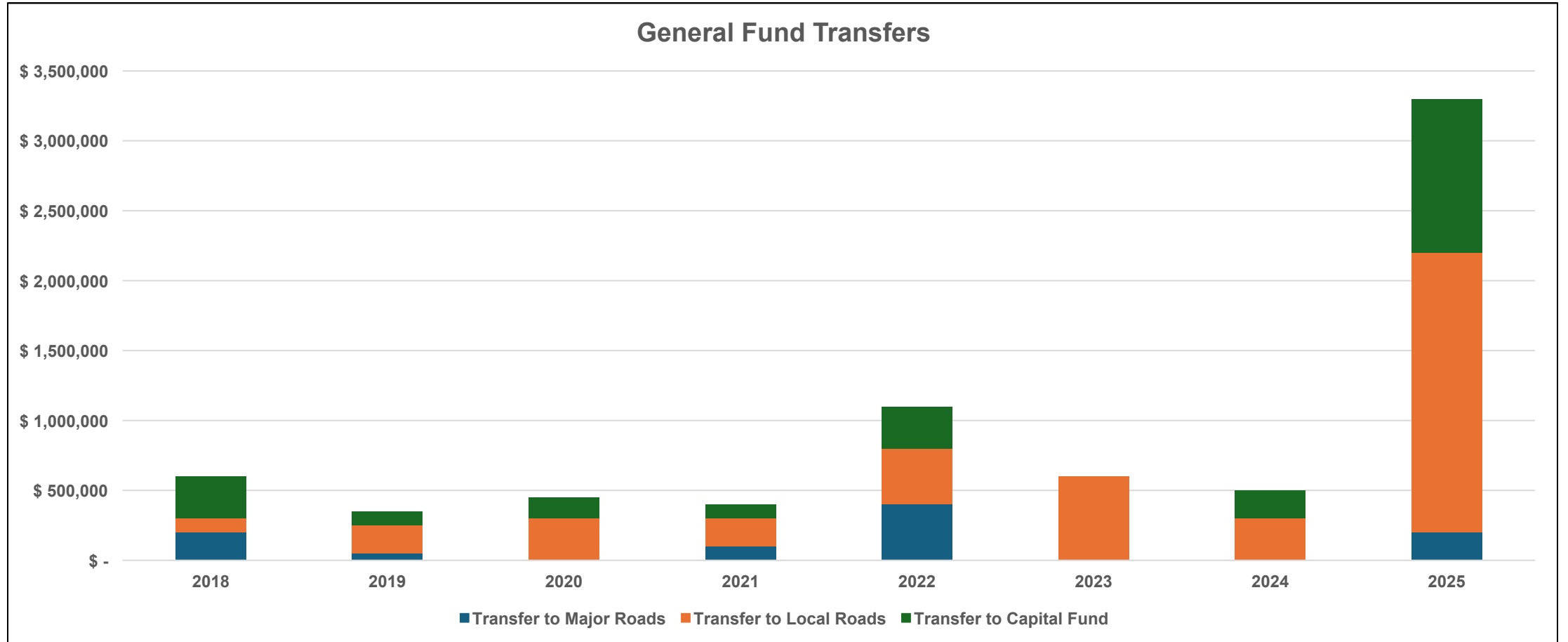
Projects

- Website Redesign - **\$30,000**
- Master Plan & Zoning Ordinance Rewrite (not in budget yet, awaiting final grant award amount)
- Eriy Dam Study - **\$150,000**
- DPW building concept design - **\$45,000**

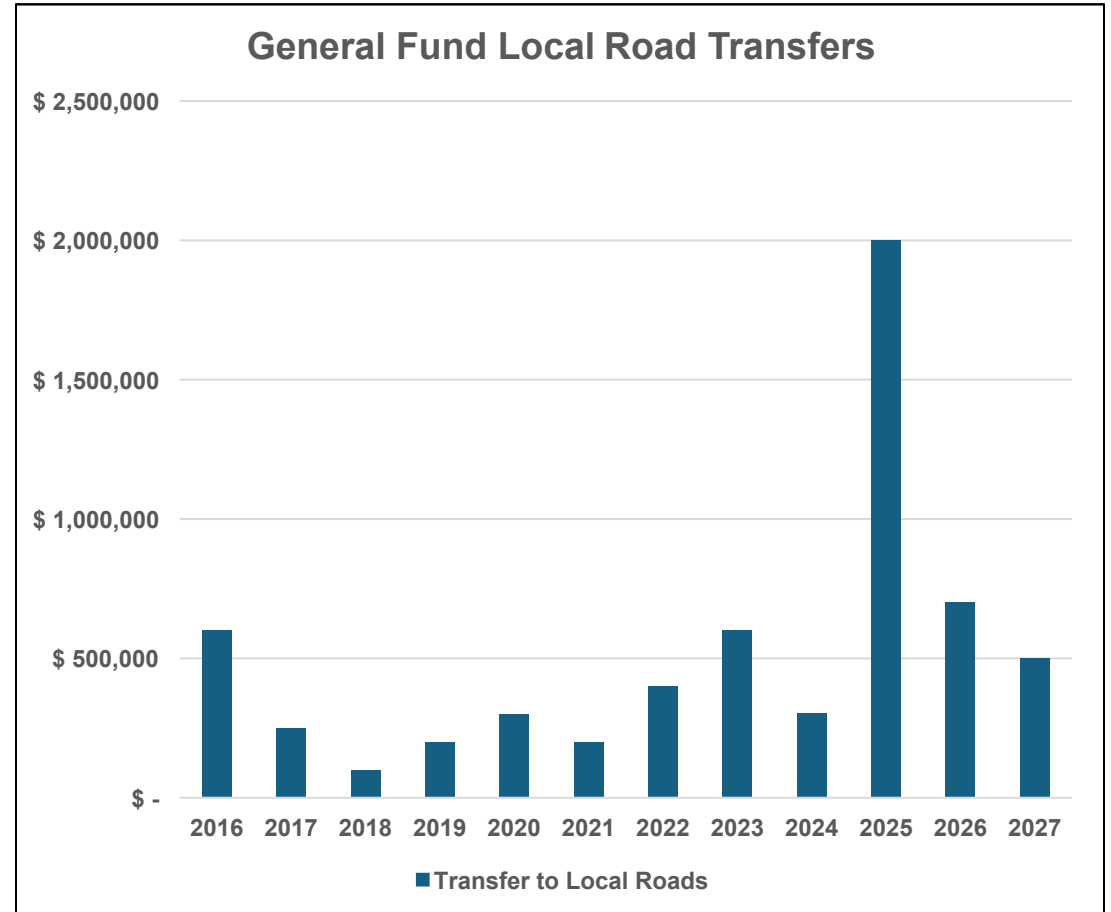
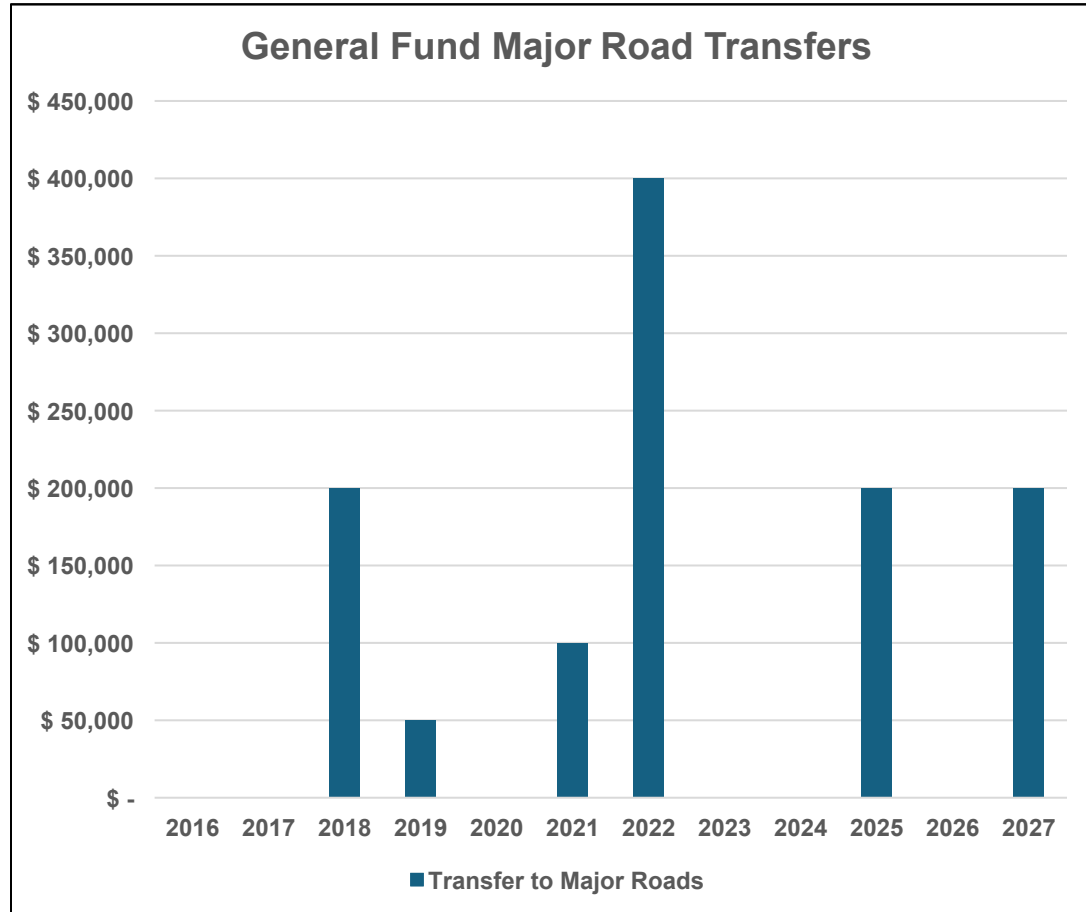
DPW Capital Purchases

- Backhoe - **\$180,000**
- Hot Patch Trailer - **\$35,000**
- Crack Seal Trailer - **\$63,000**
- Column Lifts – **\$57,000**
- Leaf Vac - **\$17,000**
- Asphalt Roller - **\$45,000**
- Skidsteer & Attachments - **\$73,000**

General Fund Transfers Out History

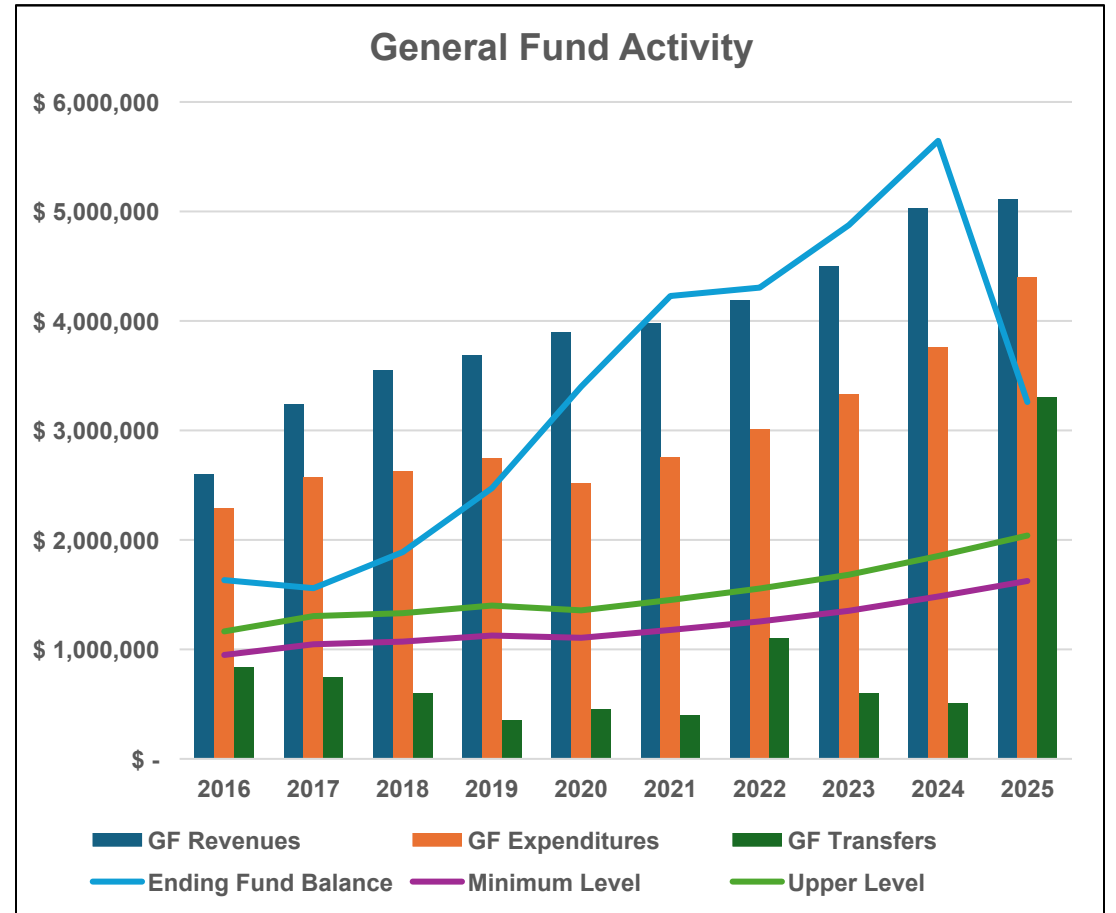


General Fund Support of Road Funds



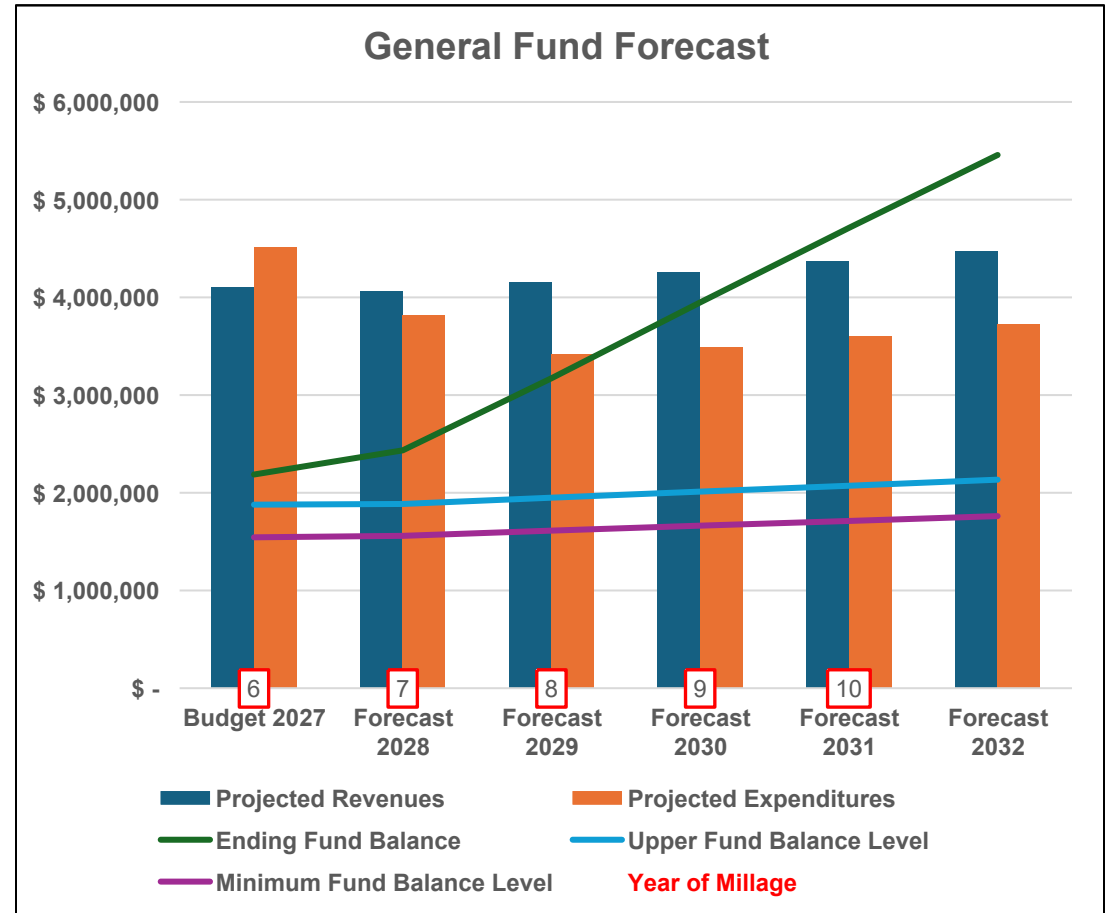
General Fund Historic Balance

- General Fund revenue sources have been more than capable of covering all the fund's operating expenditures, creating annual surplus.
- Over time the annual surplus (accumulated fund balance) has been used to pay for capital through both direct purchases and transfers to support other funds.
- This graph includes minimum and maximum fund balance levels as determined by the proposed fund balance policy.



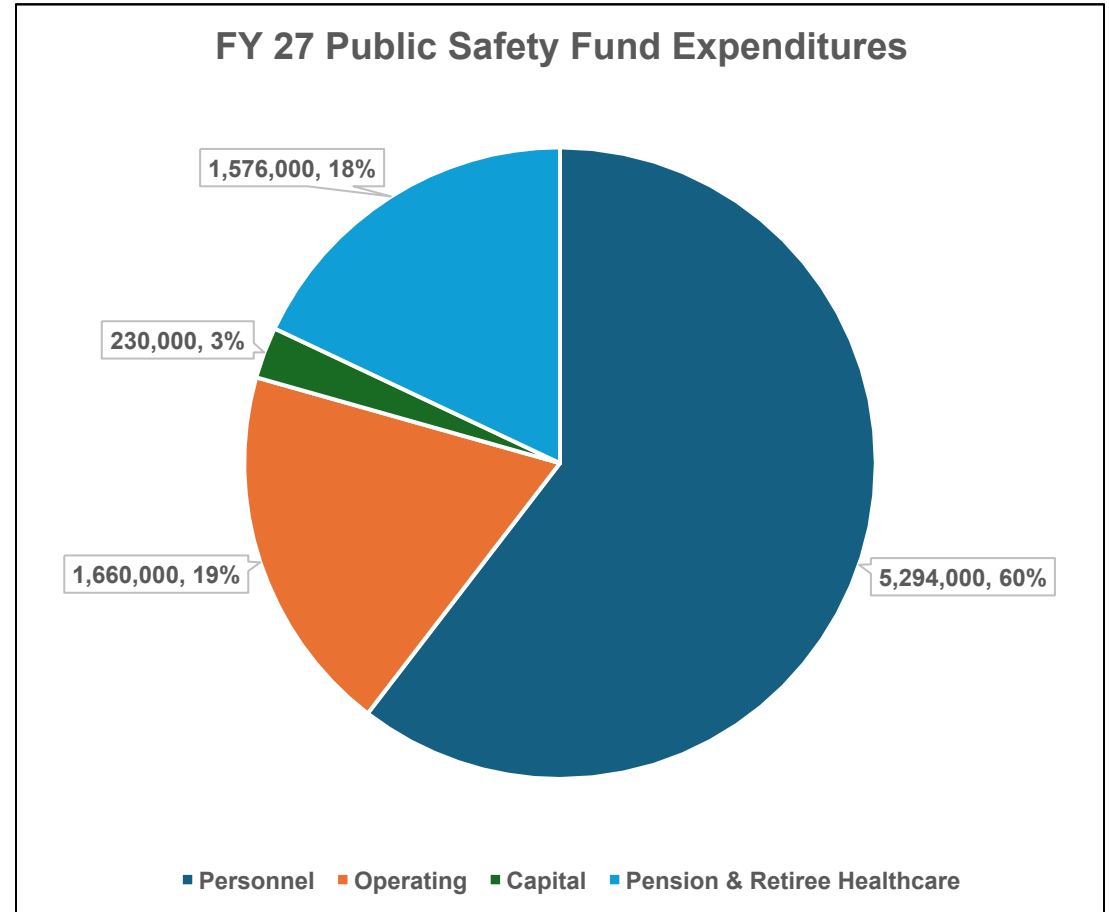
General Fund Forecast

- 5-year forecast, assumes millage renewed in FY 2032 at current rate.
- No capital included for FY 2028 and beyond, needs must still be determined
- Includes planned transfers to major and local road funds in FY 27, 28, and 29 necessary to maintain positive fund balance in these funds
- Current trends of covering operating expenditures, which leaves significant flexibility in programming future capital and road projects



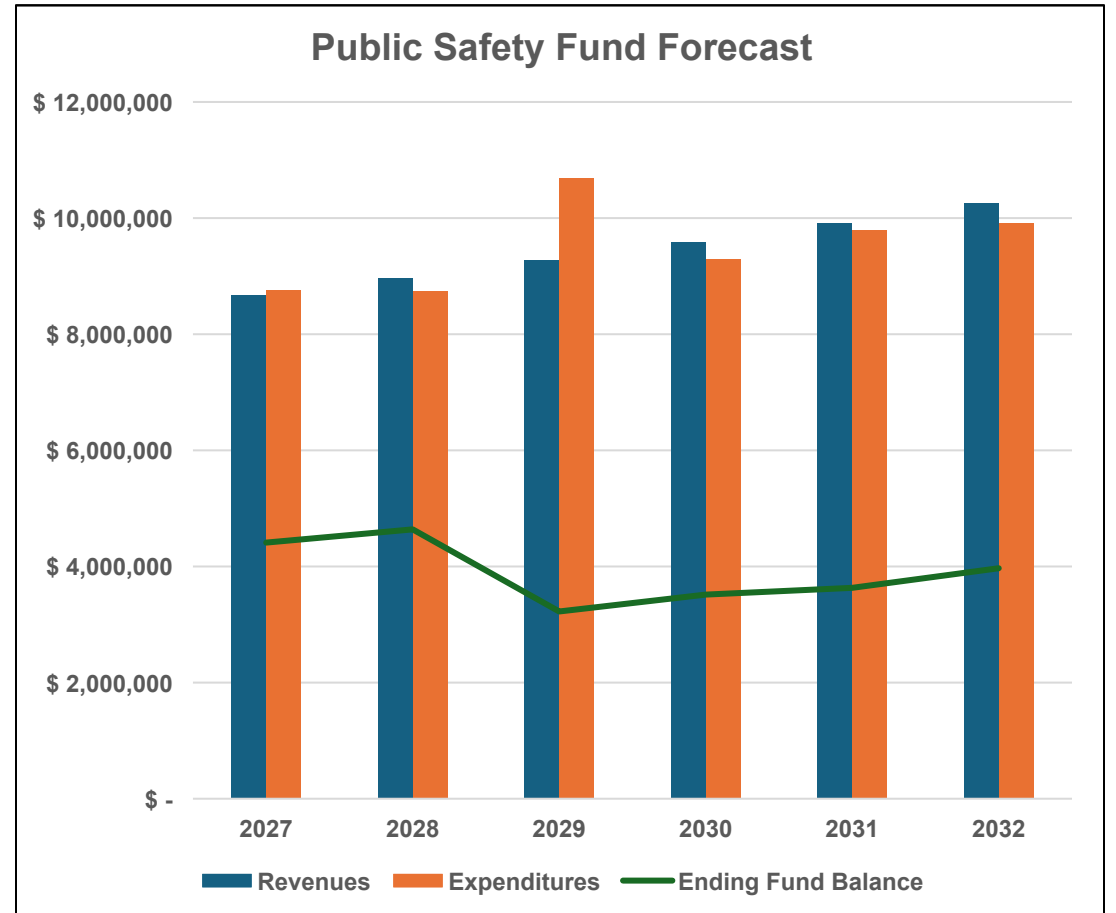
Public Safety Fund

- Fully Staffed
 - 15 Patrol Officers
 - 9 Command Officers
 - 1 school resource officer
 - 5 administration
- Operationally balanced
- Maintains healthy fund balance
- Year 2 of 5-year Union contract with Patrol Union.



Public Safety Fund – Capital/Major Projects & Forecast

- Patrol Vehicles (Tahoe and F-150) - **\$155,000**
 - *Continue to replace two vehicles every other year*
- New windows for Public Safety Building - **\$75,000**
- Ladder truck is 24 months out(FY 29) from order, so will not impact Fiscal Year 2027 budget.
- Accreditation Services - **\$50,000**



Water & Sewer Fund

Category	Amount
Budgeted Cash Expenditures	\$9,339,800
Department 536 – Direct Charges	\$4,062,300
Department 540 – Admin	\$569,800
Department 543 – Repair & Maintenance	\$4,635,500
Department 906 – Debt Service	\$72,200
Estimated Revenue from Fixed Charges	\$2,974,600
Estimated Revenue from Consumption Charges	\$5,639,900
Sewer	\$3,579,800
Water	\$2,059,800
Estimated Non-Rate Revenue	\$384,500
Estimated Total Revenue	\$8,998,700
Estimated Cash Flow	\$(341,100)

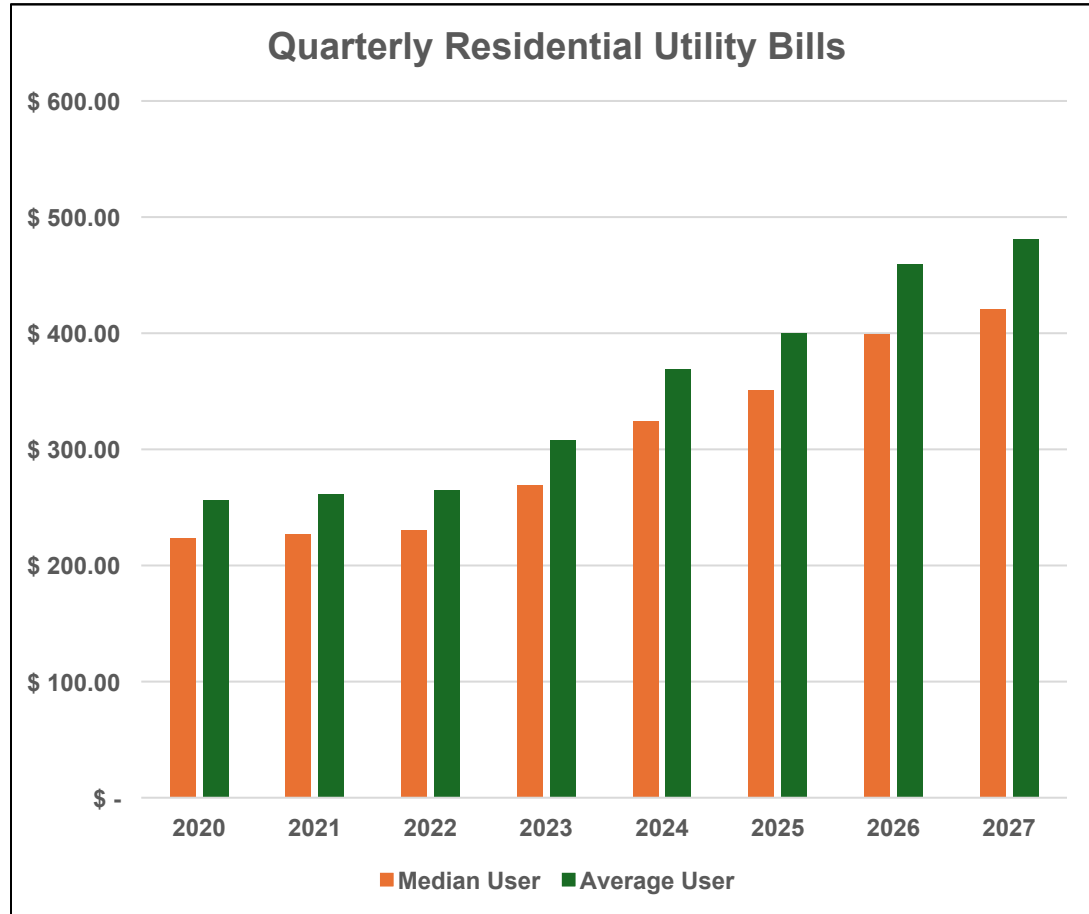
Note: Depreciation is not included in above cash expenditures

Water/Sewer Rate Structure Changes

As recommended by the **2025 utility rate study**:

- Two fixed charges (ready-to-serve) instead of one, to better identify the percent of **fixed** charges the water and sewer systems account for. ***Previously they were not broken out at the utility level.***
- Separate usage (or consumption) based charges for water and sewer. ***No change from previous rate structure.***
- Irrigation meters will now pay a 20% higher usage charge to account for the higher demand irrigation activity places on the system. ***New***
- Debt service charge for Oakland County debt. ***No change from previous rate structure.***

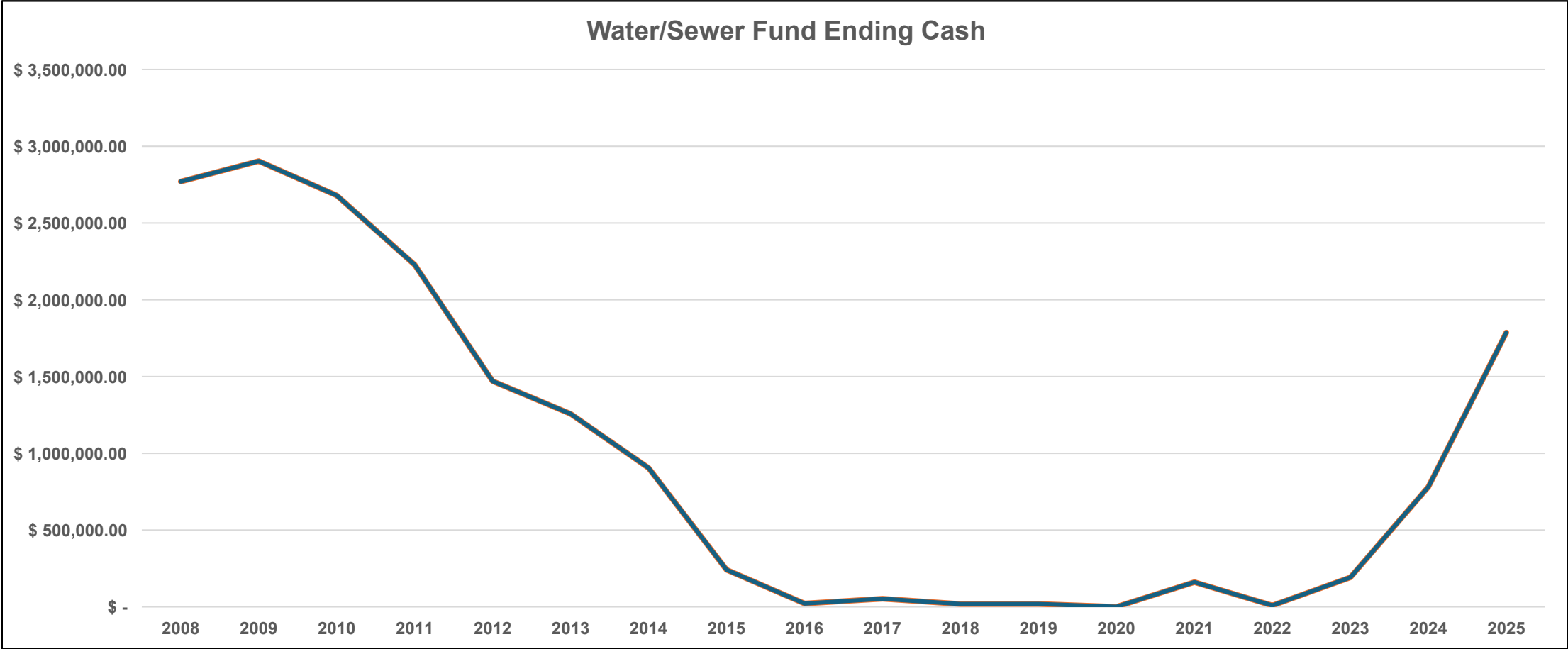
Water & Sewer Rates



	FY 2026	FY 2027
Ready to Serve (RTS) - Old	\$108.00	\$0.00
RTS - Water	\$0.00	\$57.63
RTS - Sewer	\$0.00	\$95.72
Water – Usage	\$3.76	\$5.08
Sewer – Usage	\$11.14	\$10.17
Debt Service	\$45.00	\$22.94

Residential Water Bills	FY 2026	FY 2027
Low – User (10 units)	\$310.00	\$328.79
Median User (16 units)	\$399.40	\$420.29
Average User (20 units)	\$459.00	\$481.29
High User (24 units)	\$518.60	\$542.29

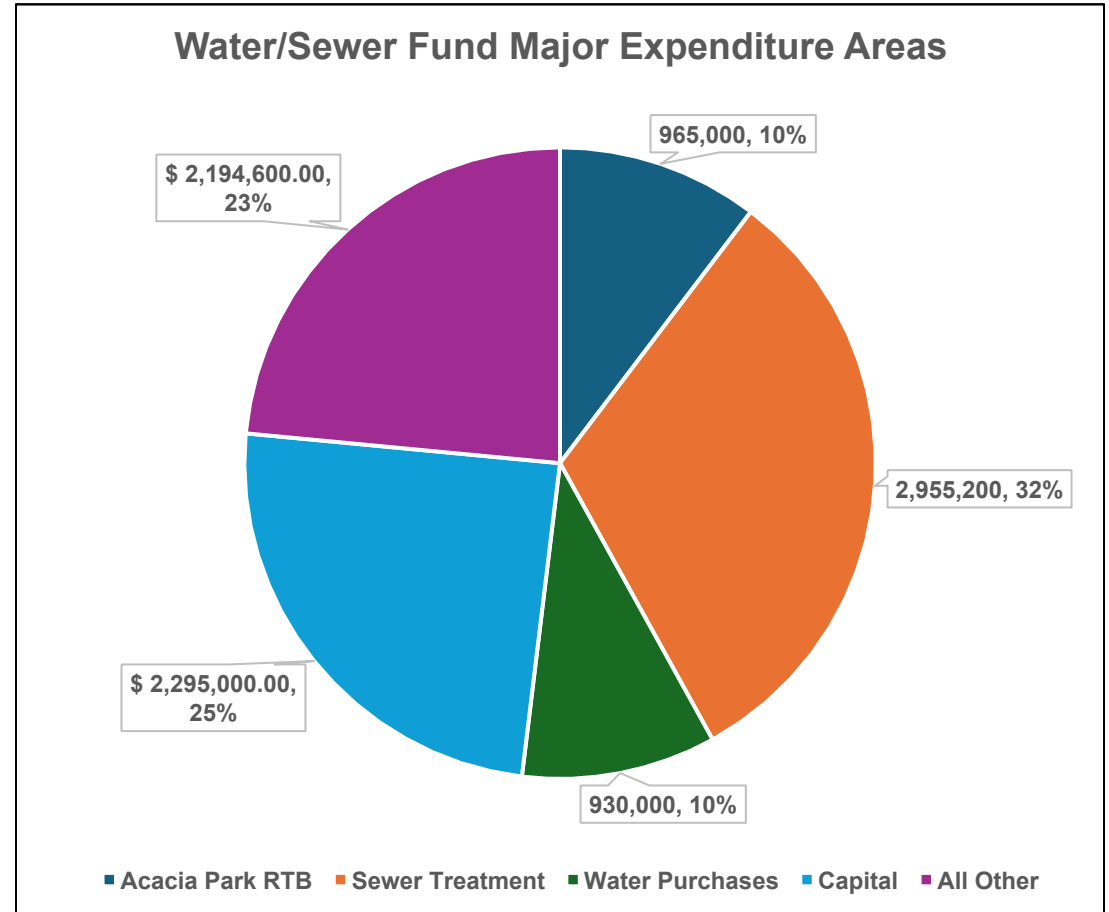
Water & Sewer Fund Cash History



Water & Sewer Fund

Capital Projects

- Sewer Lining - **\$450,000**
- Water Main Replacements – Birwood, Buckingham, Kinross, & Locherbie from Riverside to Southfield - **\$1,720,000**
- Purchase new utility truck for DPW staff - **\$125,000**



All Other Funds

Fiscal Year 2027 Non Major Funds Expenditures						
Fund Name	Personnel	Operating	Capital	Debt	Transfers	Totals
Major Streets	\$ 191,900.00	\$ 336,900.00	\$ 796,500.00	\$ -	\$ 200,000.00	\$ 1,525,300.00
Local Streets	\$ 173,400.00	\$ 797,000.00	\$ 810,000.00	\$ -	\$ -	\$ 1,780,400.00
Rubbish Millage	\$ 187,700.00	\$ 1,058,000.00	\$ -	\$ -	\$ -	\$ 1,245,700.00
Parks Millage	\$ -	\$ -	\$ 720,000.00	\$ -	\$ -	\$ 720,000.00
Library Fund	\$ -	\$ 669,800.00	\$ -	\$ -	\$ -	\$ 669,800.00
Capital Projects Fund	\$ -	\$ -	\$ 355,000.00	\$ -	\$ -	\$ 355,000.00
Totals:	\$ 553,000.00	\$ 2,861,700.00	\$ 2,681,500.00	\$ -	\$ 200,000.00	\$ 6,296,200.00
	8.78%	45.45%	42.59%	0.00%	3.18%	100.00%

All Other Funds – Capital/Major Projects

- Major Street Projects
 - Resurfacing Pierce from 14 Mile to Beverly - **\$500,000**
 - MDOT Safety Grant Crossing Project -**\$161,500**
 - Design engineer for 13 Mile resurfacing to occur in Fiscal Year 2029 - **\$135,000**
- Local Street Projects
 - Concrete Replacement Program – Georgetown South Neighborhood **\$400,000**
 - Birwood and Kirkshire resurfacing (Bates to Edgewood) - **\$410,000**
- Tree trimming & Removals - **\$240,000**
- Sidewalk Projects
 - TAP & Safe Routes – see separate slides
 - Precision Concrete Program (Year 3 of 3-year program) - **\$360,000**
 - Sidewalk Replacements – Year 2 of 3-year program, funded in part by special assessments - **\$45,000**
- Parks Fund Projects
 - Beverly Green Improvements - **\$450,000**, includes \$250,000 in grant funding
 - Beverly Park Fence - **\$180,000**
 - Beverly Park Gazebo - **\$80,000**

Safe Routes To School

- **\$187,994.20** in estimated remaining construction costs as of 4/9/26.
- Sufficient funds are available in Fiscal Year 2026 to cover this entire balance.
- Due to the timing of invoicing from the State of Michigan, and final restoration, final payment will not be made in Fiscal Year 2026.
- Therefore, any remaining budget as of 06/30/2026 will need to be carried forward through a separate act of the Village Council.

	<u>Audited</u> <u>FY 2023</u>	<u>Audited</u> <u>FY 2024</u>	<u>Audited</u> <u>FY 2025</u>	<u>YTD</u> <u>FY 2026</u>
Construction	\$ -	\$ -	\$ 57,439.06	\$ 234,505.80
Design Engineering	\$ 36,459.77	\$ 169,999.61	\$ 10,759.98	\$ -
Construction Engineering	\$ -	\$ -	\$ 56,588.82	\$ 231,456.46
Totals:	\$ 36,459.77	\$ 169,999.61	\$ 124,787.86	\$ 465,962.26

Village To Date Costs:	\$ 797,209.50
Village Remaining Costs	\$ 187,994.20
Grant	\$ 1,320,000.00
Total Project Costs	\$ 2,305,203.70

TAP Sidewalk Project

- **\$2,124,966.24** in estimated remaining Village costs as of 4/9/26.
- Sufficient funds (**\$1.7m**) are available in Fiscal Year 2026 to cover projected expenses through June 30.
- Any remaining budget as of June 30 will need to be carried forward through a separate act of the Village Council.
- The balance of the remaining costs \$340,000, is included in the FY 27 budget for the capital projects fund. Although final bills & retainage will likely not be paid until FY 28.

	<u>Audited</u> <u>FY 2023</u>	<u>Audited</u> <u>FY 2024</u>	<u>Audited</u> <u>FY 2025</u>	<u>YTD</u> <u>FY 2026</u>
Design Work (Engineering & NEPA/SHPO)	\$ 47,709.00	\$ 230,972.00	\$ 155,285.48	\$ 12,051.59
Easements (Engineering & Purchases)		\$ 163,078.00	247,335.55	\$ 2,389.80
Construction Engineering				\$ 65,945.60
Construction	\$ -	\$ -	\$ 111,704.22	\$ 5,537.64
Totals:	\$ 47,709.00	\$ 394,050.00	\$ 514,325.25	\$ 85,924.63

Village To Date Costs:	\$ 1,042,008.88
Village Remaining Costs	\$ 2,124,966.24
Grant	\$ 1,643,000.00
Total Project Costs	\$ 4,809,975.12

FY 2026 Grant Awards

Grant	Amount
Eriety Dam Feasibility Study	\$180,000
MDOT Safety Grant Program	\$605,700
Beverly Green Community Project Funding	\$250,000
Master Plan & Zoning Ordinance Update	\$200,000 – pending final confirmation
Total:	\$1,235,700

Discussion & Questions



General Fund (101)

This fund is the major operating fund of the Village. Several major revenue sources flow through the general fund including property taxes, state revenue sharing, certain state and federal grants, franchise fees, and permit and inspection fees. Departments included in this fund are Village Council, Village Manager, Finance, Clerk, General Administration, Building and Grounds Maintenance, Building Inspection, Public Works, Routine Maintenance, Community Action, Planning, Zoning, Economic Development, Parks and Recreation and Transfers Out.

Major and Local Road Funds (202/203)

These funds are required by PA 51 of 1951 which established the MTF (Michigan Transportation Fund), dictates how the MTF is to allocate funds to cities and villages, and lays out clear guidelines for how municipalities are to use this funding. The major revenue sources in the Road Funds are State-Shared revenue and Transfers In from the General Fund. These funds record the construction and preservation activity for the major and local roads in the Village.

Public Safety Fund (205)

The Public Safety Fund is the largest operating fund in terms of dollars and number of employees. It derives the majority of its revenue from a dedicated public safety millage approved by the voters and accounts for the costs associated with providing police services and fire/EMS services.

Park Improvement Fund (208)

This fund, created with the millage approved in November 2020, is a special revenue fund, its purpose being to improve the parks in and around the Village.

Rubbish Collection Fund (226)

This fund is used to account for property tax revenues received from the Rubbish millage that are used for providing rubbish collection services to the businesses and residents of the Village.

Library Fund (271)

This fund collects its revenue from a dedicated millage. All revenue collected is paid to Baldwin Public Library for library services for residents of the Village.

Capital Fund (401)

The Capital Fund is a fund used to record major capital expenditures in the Village. Its revenue is from Transfers In from the General Fund.

Water and Sewer Fund (592)

The Water and Sewer Fund is An Enterprise fund which records all water and sewer activities as well as capital outlay and Water and Sewer debt.

Calculations as of 06/30/2026

GL NUMBER	DESCRIPTION	2024-25 ACTIVITY	2025-26 AMENDED BUDGET	2025-26 ACTIVITY THRU 06/30/26	2026-27 PRELIMINARY BUDGET
Dept 000 - FUND REVENUE					
UNK_REV					
101-000-402.00	CURRENT REAL PROPERTY TAXES	1,422,686	1,478,016	1,456,705	1,546,800
	FOOTNOTE AMOUNTS:				1,546,800
	PER L-4037 ASSESSMENT ROLL CERT				
101-000-404.00	RUBBISH TAXES	1,021,573			
101-000-411.00	DELINQUENT REAL PROPERTY TAXES				
101-000-416.00	BOR & PR YR TAX ADJ PD T/ OAKLAND	(494)		(1,087)	
101-000-445.00	PENALTY & INTEREST TAXES	24,554	11,697	11,482	15,500
101-000-476.01	ELECTRIC LICENSE/REGISTRATION	2,175			
101-000-476.02	HEATING LICENSE/REGISTRATION	1,230			
101-000-476.03	PLUMBING LICENSE/REGISTRATION	1,020			
101-000-476.04	BUILDING CONTRACTOR REGISTRATION	5,855			
101-000-476.05	BUILDING PERMITS: OTHER INCL FENCE	61,147			
101-000-476.06	BUILDING PERMITS	344,578			
101-000-476.07	ELECTRICAL PERMITS	66,873			
101-000-476.09	MECHANICAL PERMITS	66,658			
101-000-476.11	PLUMBING PERMITS	31,136			
101-000-477.00	CABLE TV FRANCHISE FEE	93,534	90,000	40,426	81,000
101-000-522.00	FEDERAL GRANTS - CDBG - REVENUE RE	16,412	16,000	11,345	3,500
101-000-528.02	FEDERAL GRANT - O.C. INFRASTRUCTURE				
101-000-562.00	EGLE ERITY DAM GRANT			111	135,000
	FOOTNOTE AMOUNTS:				135,000
	90% GRANT/10% LOCAL MATCH-BUDG EXP	150,000			
101-000-567.00	STATE - SBTE PPT REVENUE		8,200	13,182	
101-000-568.00	STATE - QUAL HEAVY EQU RENTAL PP F		285	334	
101-000-571.00	METRO ACT APPLICATION		500	500	
101-000-573.00	LOCAL COMMUNITY STABILIZATION SHARE		46,169	4,841	12,000
101-000-574.01	STATE - CONSTITUTIONAL REVENUE SH	1,140,710	1,160,225	587,966	1,101,000
101-000-574.02	STATE - STATUTORY REVENUE - CVTRS	41,601	41,598	20,799	41,600
101-000-574.03	STATE REVENUE - LIQUOR LICENSE RE	5,329	7,500	4,030	7,500
101-000-574.06	STATE - STATUTORY - TAXABLE VALUE	5,680		2,856	5,700
101-000-574.07	STATE - STATUTORY - WEIGHTED POPU	6,668		3,334	6,700
101-000-579.01	STATE GRANT - MDNR TREE GRANT	10,000			
101-000-585.00	LOCAL GRANTS-OC MAIN ST ASSISTANCE		1,500	1,500	
101-000-613.00	ZONING BOARD OF APPEALS FEES	4,700	2,000	1,450	2,000
101-000-613.01	PLATTING & REZONING FEE	4,075	5,800	6,120	1,000
101-000-626.00	CHARGES FOR SERVICES	2,068	1,500	748	1,500
101-000-626.05	CHARGES FOR SERVICES - ADMIN F/101				152,000
101-000-626.10	CHARGES FOR SERVICES - ADMIN F/101	195,000	205,000	153,750	210,000
101-000-626.15	CHARGES FOR SERVICES - BINGHAM FAF	807			1,000
101-000-626.25	CHARGES FOR SERVICES - SOUTHFIELD		919	919	1,000
101-000-626.55	CHARGES FOR SERVICES - CABLE BOAR	2,400	2,400	1,400	2,400
101-000-627.00	CHARGES FOR BUILDING RENTAL INSPEC		7,081	1,525	
101-000-629.00	CHARGES FOR YARD MAINTENANCE				
101-000-653.00	PARK IMPROVEMENT FEES	14,666	18,000	10,425	18,000
101-000-654.00	PARK OPENER/USE FEE	4,850	5,500	3,485	5,500
101-000-665.00	INTEREST F/INVESTMENTS	146,572	150,000	138,512	150,000
101-000-667.10	RENT - AT&T WIRELESS	6,000	4,800	4,000	4,800
101-000-674.01	HALLOWEEN HOOT REVENUE	10,931	8,891	10,004	9,114
101-000-674.05	DONATIONS - MEMORIAL DAY	4,600	5,787		5,932
101-000-675.00	CALENDAR AD REVENUE	4,661	2,423	1,890	2,484
101-000-675.04	"BUY A BRICK" REVENUE				
101-000-677.00	RAP MMRMA PROGRAM				
101-000-683.00	EMPLOYEE CONTRIBUTION				
101-000-685.01	REIMBURSE INSURANCE COMEAU	9,840	9,840	2,597	
101-000-686.00	SOUTHFIELD MAINT PAYMENTS				
101-000-687.00	REFUND/REBATES/MUNI SERVICE GRANTS	34,206	150,000	14,867	15,000
101-000-688.00	OTHER REVENUE	1,151	1,001	1,616	1,000
101-000-688.33	OAKLAND COUNTY - MOSQUITO PROGRAM	1,395	1,847		
101-000-693.00	SALES OF CAPITAL ASSETS - PROCEEDS	260			
101-000-699.68	INTERFUND TRANSFER IN F/PARK IMPRO		200,000		
	NET OF REVENUES/APPROPRIATIONS - UNK REV	4,830,041	3,644,479	2,511,632	3,539,030
	NET OF REVENUES/APPROPRIATIONS - 000 - FUND REVENUE	4,830,041	3,644,479	2,511,632	3,539,030

Dept 101 - VILLAGE COUNCIL					
UNK_EXP					
101-101-704.07	VILLAGE COUNCIL FEES	13,100	17,800	6,600	17,800
101-101-709.00	FICA	812	1,104	409	1,104
101-101-711.00	MEDICARE	190	258	96	258
101-101-752.00	OFFICE SUPPLIES			77	200
101-101-901.00	TRAVEL, MEALS AND CONFERENCES	1,684	3,620	1,324	3,700
101-101-915.00	MEMBERSHIPS AND DUES	8,564	8,500	8,088	8,500
101-101-932.01	REPAIRS AND MAINTENANCE			2,657	2,000
101-101-933.00	SOFTWARE SUBSCRIPT/MAINT AGREEMENT			368	500
	FOOTNOTE AMOUNTS:				200

Calculations as of 06/30/2026

GL NUMBER	DESCRIPTION	2024-25 ACTIVITY	2025-26 AMENDED BUDGET	2025-26 ACTIVITY THRU 06/30/26	2026-27 PRELIMINARY BUDGET
Dept 101 - VILLAGE COUNCIL					
UNK EXP					
	ZOOM-MONTHLY				
	FOOTNOTE AMOUNTS:				300
	VIMEO-AUGUST 1 - JULY 31				
	GL # FOOTNOTE TOTAL:				500
101-101-955.00	MISCELLANEOUS EXPENSE	392	2,000	1,100	2,000
	NET OF REVENUES/APPROPRIATIONS - UNK EXP	(24,742)	(33,282)	(20,719)	(36,062)
	NET OF REVENUES/APPROPRIATIONS - 101 - VILLAGE COUNCI	(24,742)	(33,282)	(20,719)	(36,062)
Dept 171 - VILLAGE MANAGER					
UNK EXP					
101-171-702.00	WAGES - FULL TIME EMPLOYEES	236,067	231,000	167,919	240,300
101-171-704.00	WAGES - PART TIME EMPLOYEES	3,168	12,000		
101-171-705.00	VACATION PAY			1,558	
101-171-709.00	FICA	14,924	14,190	10,420	14,800
101-171-711.00	MEDICARE	3,490	3,319	2,437	3,500
101-171-712.00	HEALTH INSURANCE OPT OUT	3,669	3,600	554	
101-171-714.00	LONGEVITY PAY				
101-171-716.00	DEFINED CONTRIBUTION PENSION PLAN	18,380	31,185	24,535	36,100
101-171-718.00	HEALTH INSURANCE PREMIUMS - CURREN	11,455	21,410	25,306	34,736
101-171-718.02	LIFE & DISABILITY INS	1,373	1,078	1,009	1,100
101-171-718.03	DENTAL INSURANCE	2,638	4,384	3,398	4,400
101-171-718.04	HEALTH - H R A - BCN		3,000	949	
101-171-724.00	VILLAGE MANAGER - CAR ALLOWANCE		4,800	2,585	4,800
101-171-724.02	VILLAGE MANAGER - ADD'L DC CONTRIB				
101-171-728.00	DC HEALTH SAVINGS 3% CONTRIBUTION	4,084	6,930	5,038	7,207
101-171-752.00	OFFICE SUPPLIES		1,500	978	1,500
101-171-755.00	TOOLS & SUPPLIES				200
101-171-794.00	NON-CAPITAL EQUIPMENT				1,000
101-171-801.00	PROFESSIONAL SERVICES				
101-171-802.00	LEGAL FEES	963	5,000	4,678	4,000
101-171-901.00	TRAVEL, MEALS AND CONFERENCES	5,727	5,000	4,048	6,000
101-171-902.00	PUBLIC NOTICES, ETC	5,181	5,000		
101-171-915.00	MEMBERSHIPS AND DUES	189	4,500	425	3,000
101-171-916.02	EDUCATION & TRAINING	595	6,000		
101-171-932.00	VEHICLE REPAIRS & MAINTENANCE				
101-171-932.01	REPAIRS AND MAINTENANCE	554		738	500
101-171-940.00	EQUIPMENT RENTAL				
101-171-955.00	MISCELLANEOUS EXPENSE	1,085	2,000		1,000
101-171-970.00	CAPITAL OUTLAY - GOVERNMENTAL CAP				
	NET OF REVENUES/APPROPRIATIONS - UNK EXP	(313,542)	(365,896)	(256,575)	(364,143)
	NET OF REVENUES/APPROPRIATIONS - 171 - VILLAGE MANAGE	(313,542)	(365,896)	(256,575)	(364,143)
Dept 191 - VILLAGE ACCOUNTING AND FINANCE					
UNK EXP					
101-191-702.00	WAGES - FULL TIME EMPLOYEES	224,332	219,719	174,706	270,200
101-191-705.00	VACATION PAY				
101-191-709.00	FICA	14,031	13,557	10,994	17,000
101-191-711.00	MEDICARE	3,281	3,171	2,571	4,000
101-191-712.00	HEALTH INSURANCE OPT OUT	554	6,370	4,431	5,400
101-191-714.00	LONGEVITY PAY	4,125	3,000	1,500	3,000
101-191-716.00	DEFINED CONTRIBUTION PENSION PLAN	16,179	18,225	16,578	26,300
101-191-718.00	HEALTH INSURANCE PREMIUMS - CURREN	40,480	39,192	21,431	26,400
101-191-718.02	LIFE & DISABILITY INS	850	1,078	1,014	1,400
101-191-718.03	DENTAL INSURANCE	3,647	4,384	3,893	5,500
101-191-718.04	HEALTH - H R A - BCN	3,328	6,000	4,329	6,000
101-191-728.00	DC HEALTH SAVINGS 3% CONTRIBUTION	3,595	18,225	3,395	5,300
101-191-752.00	OFFICE SUPPLIES		2,140	3,030	1,500
101-191-755.00	TOOLS & SUPPLIES				
101-191-794.00	NON-CAPITAL EQUIPMENT		500	672	500
101-191-801.00	PROFESSIONAL SERVICES	27,544	28,860	18,589	10,000
	FOOTNOTE AMOUNTS:				10,000
101-191-901.00	PLANTE & MORAN ASSISTANCE				
101-191-901.00	TRAVEL, MEALS AND CONFERENCES	1,172	3,090		3,100
101-191-915.00	MEMBERSHIPS AND DUES	643	1,030	264	1,000
101-191-916.02	EDUCATION & TRAINING	39	3,090	1,575	1,000
101-191-933.00	SOFTWARE SUBSCRIPT/MAINT AGREEMENT				
101-191-940.00	EQUIPMENT RENTAL				
101-191-948.05	OAKLAND COUNTY COMPUTER	883	3,296		
101-191-955.00	MISCELLANEOUS EXPENSE		1,030		1,000
101-191-970.00	CAPITAL OUTLAY - GOVERNMENTAL CAP				
	NET OF REVENUES/APPROPRIATIONS - UNK EXP	(344,683)	(375,957)	(268,972)	(388,600)
	NET OF REVENUES/APPROPRIATIONS - 191 - VILLAGE ACCOUN	(344,683)	(375,957)	(268,972)	(388,600)

Calculations as of 06/30/2026

GL NUMBER	DESCRIPTION	2024-25 ACTIVITY	2025-26 AMENDED BUDGET	2025-26 ACTIVITY THRU 06/30/26	2026-27 PRELIMINARY BUDGET
Dept 215 - CLERK					
UNK_EXP					
101-215-702.00	WAGES - FULL TIME EMPLOYEES	80,111	75,000	54,519	76,500
101-215-709.00	FICA	4,867	4,604	3,279	4,700
101-215-711.00	MEDICARE	1,138	1,077	767	1,100
101-215-714.00	LONGEVITY PAY	773	1,500		1,400
101-215-716.00	DEFINED CONTRIBUTION PENSION PLAN	5,871	10,125	7,644	11,500
101-215-718.00	HEALTH INSURANCE PREMIUMS - CURREM	3,137	5,236	4,414	5,300
101-215-718.02	LIFE & DISABILITY INS	294	539	368	500
101-215-718.03	DENTAL INSURANCE	781	702	478	700
101-215-718.04	HEALTH - H R A - BCN	2,456	1,000	1,500	1,500
101-215-728.00	DC HEALTH SAVINGS 3% CONTRIBUTION	1,305	2,250	1,564	2,300
101-215-752.00	OFFICE SUPPLIES		1,500	163	500
101-215-755.00	TOOLS & SUPPLIES				300
101-215-794.00	NON-CAPITAL EQUIPMENT				2,000
	FOOTNOTE AMOUNTS:				2,000
	UPDATE FURNITURE				
101-215-801.20	RECODIFICATION SERVICES	1,225	3,600	6,248	
101-215-802.00	LEGAL FEES			574	500
101-215-851.00	POSTAGE				100
101-215-901.00	TRAVEL, MEALS AND CONFERENCES	2,101	3,300	517	3,300
101-215-902.00	PUBLIC NOTICES, ETC	16,503	1,000	1,346	2,000
	FOOTNOTE AMOUNTS:				2,000
	ORDINANCE CHANGE NOTICES				
101-215-915.00	MEMBERSHIPS AND DUES	850	1,500	10	500
	FOOTNOTE AMOUNTS:				500
	IMC				
101-215-916.02	EDUCATION & TRAINING			10	
101-215-932.01	REPAIRS AND MAINTENANCE				
101-215-933.00	SOFTWARE SUBSCRIPT/MAINT AGREEMENT				39,800
	FOOTNOTE AMOUNTS:				6,300
	CIVIC CLERK AGENDA SOFTWARE				
	FOOTNOTE AMOUNTS:				3,500
	MUNICODE				
	FOOTNOTE AMOUNTS:				30,000
	WEBSITE REVAMP				
	GL # FOOTNOTE TOTAL:				39,800
101-215-940.00	EQUIPMENT RENTAL				
101-215-948.50	ANNUAL WEBHOSTING FEE - MUNICIPAL	2,094	2,450		
101-215-955.00	MISCELLANEOUS EXPENSE		1,000		1,000
101-215-970.00	CAPITAL OUTLAY - GOVERNMENTAL CAP				
	NET OF REVENUES/APPROPRIATIONS - UNK_EXP	(123,506)	(116,383)	(83,401)	(155,500)
	NET OF REVENUES/APPROPRIATIONS - 215 - CLERK	(123,506)	(116,383)	(83,401)	(155,500)
Dept 248 - GENERAL ADMINISTRATION					
UNK_EXP					
101-248-705.00	VACATION PAY	32,000	10,000		
101-248-717.00	DEFINED BENEFIT PENSION CONTRIBUTI	64,354	93,723	54,726	63,400
	FOOTNOTE AMOUNTS:				63,400
	MERS VALUATION DIVISION 10 REQ CONTRIBUTION DIV 2 (PEGGY)+UNFUNDED				
101-248-723.00	RETIREE HEALTH - PAID BY VBH	56,000	56,000	119,631	
101-248-723.02	RETIREE HEALTH INSUR-TO MERS FOR F	96,575			
101-248-723.03	RETIREE HEALTH INSURANCE - MERS RF	(96,575)			
101-248-723.06	RETIREE DENTAL	638	772	478	500
101-248-723.08	RETIREE HEALTH BASIC FEE	872	785	478	500
101-248-725.00	WORKERS COMPENSATION	7,875	4,326		
101-248-726.00	SICK LEAVE	10,000	10,000		
101-248-728.00	DC HEALTH SAVINGS 3% CONTRIBUTION				
101-248-752.00	OFFICE SUPPLIES	25,223	8,360	9,412	10,000
101-248-755.00	TOOLS & SUPPLIES		2,000	1,995	2,000
101-248-794.00	NON-CAPITAL EQUIPMENT				2,000
101-248-801.00	PROFESSIONAL SERVICES	39,266	32,300	18,220	22,000
	FOOTNOTE AMOUNTS:				12,000
	GASB 74/75 VALUATION (IF INTERIM VALUATION DONE IT WILL BE CHEAPER)				
	FOOTNOTE AMOUNTS:				4,000
	OTHER MISC PROF SERVICES				
	FOOTNOTE AMOUNTS:				6,000
	ENTERPRISE COMPUTER				
	GL # FOOTNOTE TOTAL:				22,000
101-248-801.30	SOUTHFIELD TWP TREASURER SERVICES	13,155			
101-248-801.50	VILLAGE TAX PREP FORMS/MAILING		7,500		
101-248-802.00	LEGAL FEES	46,255	42,848	35,542	70,000
	FOOTNOTE AMOUNTS:				60,000
	RETAINER				
	FOOTNOTE AMOUNTS:				10,000
	OUT OF RETAINER				

Calculations as of 06/30/2026

GL NUMBER	DESCRIPTION	2024-25 ACTIVITY	2025-26 AMENDED BUDGET	2025-26 ACTIVITY THRU 06/30/26	2026-27 PRELIMINARY BUDGET
Dept 248 - GENERAL ADMINISTRATION					
UNK EXP					
GL # FOOTNOTE TOTAL:					70,000
101-248-810.09	AUDIT FEES	44,405	43,204	9,109	10,400
101-248-811.00	ENGINEERING SVCS		5,000	11,802	25,000
101-248-827.00	BANK FEES	23,944	25,750	25,502	25,700
101-248-850.01	COMMUNICATIONS - PHONE, INTERNET		500	384	
	SEE 101-265-920.00				
101-248-851.00	POSTAGE	9,915	6,695	8,384	6,700
101-248-885.00	SCHOLARSHIPS AWARDED		2,000	2,000	2,000
101-248-901.00	TRAVEL, MEALS AND CONFERENCES	853			
101-248-909.00	STORAGE	5,274	4,525	2,240	4,500
101-248-915.00	MEMBERSHIPS AND DUES				
101-248-916.02	EDUCATION & TRAINING				
101-248-932.01	REPAIRS AND MAINTENANCE				
101-248-933.00	SOFTWARE SUBSCRIPT/MAINT AGREEMENT	26,642	21,070	12,147	9,300
	FOOTNOTE AMOUNTS:				700
	TEXTMYGOV YEAR 2 (SPLIT GF, PS, W/S)				
	FOOTNOTE AMOUNTS:				1,800
	POLIMORPHIC (SPLIT GF, PS, W/S)				
	FOOTNOTE AMOUNTS:				6,800
	BSA (ONE TIME + ANNUAL SUPPORT)				
GL # FOOTNOTE TOTAL:					9,300
101-248-933.01	BS&A SOFTWARE ANNUAL SUPPORT FEE	5,235			
101-248-933.02	IT CONSULTING SERVICES	11,130		3,750	
	BUDGET MOVED TO PROF SERVICES 801.00				
101-248-934.50	R & M OFFICE EQUIPMENT	1,240	2,590	315	
101-248-935.00	PROPERTY LIABILITY INSURANCE	53,787	56,596	58,638	7,700
101-248-940.02	RENTAL OFFICE EQUIPMENT	1,598	1,071	1,072	8,500
	FOOTNOTE AMOUNTS:				2,500
	COPIER AND PRINTER				
	FOOTNOTE AMOUNTS:				6,000
	PHONE SYSTEM				
GL # FOOTNOTE TOTAL:					8,500
101-248-940.10	RENTAL EXPENSE - ADMIN PHONE SYSTE	5,576	5,493	4,394	
	BUDGETED FOR IN 940.02				
101-248-946.00	ENGINEERING GENERAL				
101-248-948.02	MONTHLY SERVER CHARGES	1,600	2,400		
101-248-948.04	VILLAGE WEBSITE	2,084	3,000	314	
101-248-948.06	CYBERSECURITY	625	7,500		
101-248-955.00	MISCELLANEOUS EXPENSE	2,087	1,500	536	1,500
101-248-970.00	CAPITAL OUTLAY - GOVERNMENTAL CAP				
NET OF REVENUES/APPROPRIATIONS - UNK_EXP		(491,633)	(457,508)	(381,069)	(271,700)
NET OF REVENUES/APPROPRIATIONS - 248 - GENERAL ADMINI		(491,633)	(457,508)	(381,069)	(271,700)
Dept 265 - BUILDING & GROUNDS MAINTENANCE					
UNK EXP					
101-265-702.00	WAGES - FULL TIME EMPLOYEES		6,915	4,832	28,100
101-265-704.00	WAGES - PART TIME EMPLOYEES				20,800
101-265-705.00	VACATION PAY				
101-265-709.00	FICA		385	297	3,000
101-265-711.00	MEDICARE		89	69	700
101-265-713.00	OVERTIME		100	98	100
101-265-716.00	DEFINED CONTRIBUTION PENSION PLAN		5,179	2,854	4,200
101-265-718.00	HEALTH INSURANCE PREMIUMS - CURREN				5,100
101-265-718.02	LIFE & DISABILITY INS				200
101-265-718.03	DENTAL INSURANCE				600
101-265-718.04	HEALTH - H R A - BCN				
101-265-728.00	DC HEALTH SAVINGS 3% CONTRIBUTION		816	551	900
101-265-752.00	OFFICE SUPPLIES		1,000	168	
101-265-754.00	JANITORIAL SUPPLIES	1,450	1,000	499	1,000
101-265-755.00	TOOLS & SUPPLIES	230	1,000	546	1,000
101-265-794.00	NON-CAPITAL EQUIPMENT				10,000
	FOOTNOTE AMOUNTS:				10,000
	COUNCIL CHAMBER CHAIRS				
101-265-801.00	PROFESSIONAL SERVICES				
101-265-820.00	JANITORIAL SERVICE	12,216	15,199	12,706	18,600
	FOOTNOTE AMOUNTS:				18,600
	EST \$1,550.00 PER MONTH (INC FROM \$1,450.00)				
101-265-850.01	COMMUNICATIONS - PHONE, INTERNET	3,097	4,936	384	2,400
	FOOTNOTE AMOUNTS:				2,400
	WOW! INTERNET VILLAGE HALL 200.00/MONTH				
101-265-920.00	UTILITIES	9,199	10,773	7,888	9,500
	FOOTNOTE AMOUNTS:				3,500
	WATER/SEWER				
	FOOTNOTE AMOUNTS:				3,500

Calculations as of 06/30/2026

GL NUMBER	DESCRIPTION	2024-25 ACTIVITY	2025-26 AMENDED BUDGET	2025-26 ACTIVITY THRU 06/30/26	2026-27 PRELIMINARY BUDGET
Dept 265 - BUILDING & GROUNDS MAINTENANCE					
UNK EXP					
	CONSUMERS ENERGY (GAS)				
	FOOTNOTE AMOUNTS:				2,500
	DTE (ELECTRIC)				
	GL # FOOTNOTE TOTAL:				9,500
101-265-932.01	REPAIRS AND MAINTENANCE		32,568	21,403	8,900
	FOOTNOTE AMOUNTS:				2,400
	CINTAS MAT SERVICE \$200.00/MONTH				
	FOOTNOTE AMOUNTS:				1,000
	PEST CONTROL \$75.00/MONTH				
	FOOTNOTE AMOUNTS:				500
	GENERATOR MAINTENANCE				
	FOOTNOTE AMOUNTS:				5,000
	MISC (PAINT, OTHER MAINTENANCE)				
	GL # FOOTNOTE TOTAL:				8,900
101-265-934.26	R & M BUILDING & GROUNDS	563			
101-265-934.55	BUILDING MAINTENANCE	13,675			
101-265-934.56	GROUNDS MAINTENANCE	51,213			
	NET OF REVENUES/APPROPRIATIONS - UNK_EXP	(91,643)	(79,960)	(52,295)	(115,100)
	NET OF REVENUES/APPROPRIATIONS - 265 - BUILDING & GRC	(91,643)	(79,960)	(52,295)	(115,100)
Dept 371 - BUILDING INSPECTION DEPARTMENT					
UNK REV					
101-371-476.04	CONTRACTOR REGISTRATION		8,800	7,210	8,800
101-371-476.06	BUILDING PERMITS		390,000	273,941	409,500
101-371-476.07	ELECTRICAL PERMITS		45,000	44,139	47,300
101-371-476.09	MECHANICAL PERMITS		49,650	36,179	52,500
101-371-476.11	PLUMBING PERMITS		35,000	24,513	36,800
101-371-476.13	ANIMAL PERMITS		350	240	1,000
101-371-627.00	CHARGES FOR BUILDING RENTAL INSPEC				4,000
	NET OF REVENUES/APPROPRIATIONS - UNK_REV		528,800	386,222	559,900
UNK EXP					
101-371-702.00	WAGES - FULL TIME EMPLOYEES	164,152	200,488	147,802	218,568
101-371-705.00	VACATION PAY				
101-371-709.00	FICA	10,275	12,057	8,903	13,145
101-371-711.00	MEDICARE	2,403	2,820	2,082	3,074
101-371-712.00	HEALTH INSURANCE OPT OUT				
101-371-714.00	LONGEVITY PAY				
101-371-716.00	DEFINED CONTRIBUTION PENSION PLAN	22,080	24,875	21,598	32,785
101-371-718.00	HEALTH INSURANCE PREMIUMS - CURREM	17,344	21,320	17,173	16,028
101-371-718.02	LIFE & DISABILITY INS	1,371	1,347	1,006	1,500
101-371-718.03	DENTAL INSURANCE	5,376	3,989	2,171	3,244
101-371-718.04	HEALTH - H R A - BCN	2,374	2,000	173	300
101-371-728.00	DC HEALTH SAVINGS 3% CONTRIBUTION	4,907	6,015	4,422	6,557
101-371-736.00	UNIFORMS/CLOTHING ALLOW		1,100	817	2,100
	FOOTNOTE AMOUNTS:				2,100
101-371-752.00	WORK APPAREL - 3 EMPLOYEES @ 700.00 EACH				
	OFFICE SUPPLIES		3,300	3,083	4,500
	FOOTNOTE AMOUNTS:				4,500
101-371-752.01	INK, PENS, PAPER, FOLDERS, INSPECTION STICKS				
	PLAN AND PERMIT SCANNING		4,000		6,000
	FOOTNOTE AMOUNTS:				6,000
	SCAN AND DIGITIZE ALL BLDG PERMITS IN PD PASEMENT (1960 TO PRESENT)				
101-371-755.00	TOOLS & SUPPLIES	2,302	2,500	570	3,500
101-371-757.00	FUEL-VEHICLES		7,800	119	7,000
	FOOTNOTE AMOUNTS:				7,000
101-371-801.00	FUEL FOR F150 (BLDG OFFIC) AND TAHOE (CODE ENFORCER)				
	PROFESSIONAL SERVICES				10,000
	FOOTNOTE AMOUNTS:				10,000
	BSA BLDG MODULE ADDIT TRAINING/SETUP				
101-371-802.00	LEGAL FEES	450			
101-371-805.00	BUILDING INSPECTOR	103,728	133,100	86,938	142,000
	FOOTNOTE AMOUNTS:				142,000
	5% INCREASE				
101-371-805.50	GRADE INSPECTIONS	1,619			
101-371-811.00	ENGINEERING SVCS		1,082		4,000
	FOOTNOTE AMOUNTS:				4,000
	TEARDOWNS OF AGING STRUCTURES				
101-371-850.01	COMMUNICATIONS - PHONE, INTERNET	1,992	1,500	1,103	1,600
101-371-901.00	TRAVEL, MEALS AND CONFERENCES	1,456	5,000	3,141	10,000
	FOOTNOTE AMOUNTS:				6,000
	COCM SPR CONF X1;MPSI FALL CONF X2; ICC PERMIT TECH				
	FOOTNOTE AMOUNTS:				4,000
	CODE OFFICIAL CONF OF MI, SE MI BLDG INSPECTOR ASSN; ICC				

Calculations as of 06/30/2026

GL NUMBER	DESCRIPTION	2024-25 ACTIVITY	2025-26 AMENDED BUDGET	2025-26 ACTIVITY THRU 06/30/26	2026-27 PRELIMINARY BUDGET
Dept 371 - BUILDING INSPECTION DEPARTMENT					
UNK EXP					
GL # FOOTNOTE TOTAL:					10,000
101-371-915.00	MEMBERSHIPS AND DUES	1,072	2,000	45	3,000
101-371-916.02	EDUCATION & TRAINING	434	3,000	2,469	
101-371-932.00	VEHICLE REPAIRS & MAINTENANCE	646	2,620	804	3,500
101-371-932.01	REPAIRS AND MAINTENANCE	6,192	2,164		2,500
101-371-933.00	SOFTWARE SUBSCRIPT/MAINT AGREEMENT		10,160	9,041	13,400
FOOTNOTE AMOUNTS:					13,400
BSA (ONE TIME + ANNUAL SUPPORT					
101-371-933.01	BS&A SOFTWARE ANNUAL SUPPORT FEE	6,948			
101-371-934.50	R & M OFFICE EQUIPMENT	1,405			
101-371-946.00	ENGINEERING	152			
101-371-955.00	MISCELLANEOUS EXPENSE	1,020	1,082	256	1,200
101-371-970.00	CAPITAL OUTLAY - GOVERNMENTAL CAP		57,500	57,218	
NET OF REVENUES/APPROPRIATIONS - UNK_EXP		(359,698)	(512,819)	(370,934)	(509,501)
NET OF REVENUES/APPROPRIATIONS - 371 - BUILDING INSPE		(359,698)	15,981	15,288	50,399
Dept 441 - DEPARTMENT OF PUBLIC WORKS (DPW)					
UNK EXP					
101-441-702.00	WAGES - FULL TIME EMPLOYEES	110,229	123,600	89,848	128,600
101-441-704.00	WAGES - PART TIME EMPLOYEES				
101-441-705.00	VACATION PAY		2,600	2,569	
101-441-709.00	FICA	6,633	7,433	5,731	7,731
101-441-711.00	MEDICARE	1,551	1,738	1,340	1,808
101-441-713.00	OVERTIME				
101-441-714.00	LONGEVITY PAY				
101-441-716.00	DEFINED CONTRIBUTION PENSION PLAN	14,881	16,686	13,484	19,300
101-441-718.00	HEALTH INSURANCE PREMIUMS - CURREN	15,618	14,257	17,869	19,500
101-441-718.02	LIFE & DISABILITY INS	490	539	522	600
101-441-718.03	DENTAL INSURANCE	1,993	2,192	1,770	2,192
101-441-718.04	HEALTH - H R A - BCN	21	1,000	42	
101-441-728.00	DC HEALTH SAVINGS 3% CONTRIBUTION	3,307	3,708	2,767	3,856
101-441-752.00	OFFICE SUPPLIES		1,500	1,658	4,000
101-441-753.00	MOSQUITO/PEST CONTROL	1,395			
101-441-755.00	TOOLS/SUPPLIES/UNIFORMS	8,443	34,000	35,479	20,000
101-441-757.00	FUEL-VEHICLES		5,409	7,328	20,000
101-441-794.00	NON-CAPITAL EQUIPMENT		25,000	6,433	13,000
101-441-801.00	PROFESSIONAL SERVICES			2,845	6,000
101-441-802.00	LEGAL FEES			278	
101-441-811.00	ENGINEERING SVCS		1,500	794	45,000
FOOTNOTE AMOUNTS:					45,000
DPW BUILDING ENGINEERING					
101-441-850.01	COMMUNICATIONS - PHONE, INTERNET	2,203	3,200	3,855	8,000
101-441-901.00	TRAVEL, MEALS AND CONFERENCES	604	1,560		4,000
101-441-905.00	ADVERTISEMENTS/JOB POSTINGS			825	1,000
101-441-915.00	MEMBERSHIPS AND DUES	2,191	2,582	3,621	8,000
101-441-916.02	EDUCATION & TRAINING	2,361	2,163		9,000
101-441-920.00	UTILITIES	14,174	13,520	10,195	14,000
101-441-920.50	STREET LIGHTS	10,352	11,224	5,177	16,900
101-441-932.00	VEHICLE REPAIRS & MAINTENANCE	2,606	3,245	11,785	30,000
101-441-932.01	REPAIRS AND MAINTENANCE				
101-441-932.70	GAS - VEHICLES	5,849			
101-441-933.00	SOFTWARE SUBSCRIPT/MAINT AGREEMENT				
101-441-934.55	BUILDING MAINTENANCE		5,000	3,796	5,000
101-441-938.00	VEHICLE LEASE COSTS		3,000	10,438	60,000
101-441-940.00	EQUIPMENT RENTAL				
101-441-946.00	ENGINEERING	1,354			
101-441-948.07	WORK ORDER MANAGEMENT SOFTWARE		14,000	13,512	17,200
101-441-955.00	MISCELLANEOUS EXPENSE	1,067	1,500		3,000
101-441-970.00	CAPITAL OUTLAY - GOVERNMENTAL CAP		368,252	281,912	470,000
FOOTNOTE AMOUNTS:					180,000
BACKHOE					
FOOTNOTE AMOUNTS:					35,000
HOT PATCH TRAILER					
FOOTNOTE AMOUNTS:					63,000
CRACK SEAL TRAILER					
FOOTNOTE AMOUNTS:					57,000
COLUMN LIFTS					
FOOTNOTE AMOUNTS:					17,000
LEAF VAC					
FOOTNOTE AMOUNTS:					45,000
ASPHALT ROLLER					
FOOTNOTE AMOUNTS:					45,000
SKIDSTEER					
FOOTNOTE AMOUNTS:					28,000

Calculations as of 06/30/2026

GL NUMBER	DESCRIPTION	2024-25 ACTIVITY	2025-26 AMENDED BUDGET	2025-26 ACTIVITY THRU 06/30/26	2026-27 PRELIMINARY BUDGET
Dept 441 - DEPARTMENT OF PUBLIC WORKS (DPW)					
UNK EXP					
SKIDSTEER & TOOLCAT ATTACHMENTS					
GL # FOOTNOTE TOTAL:					470,000
NET OF REVENUES/APPROPRIATIONS - UNK_EXP		(207,322)	(670,408)	(535,873)	(937,687)
NET OF REVENUES/APPROPRIATIONS - 441 - DEPARTMENT OF		(207,322)	(670,408)	(535,873)	(937,687)
Dept 528 - RUBBISH COLLECTION/DISPOSAL					
UNK EXP					
101-528-919.01	RUBBISH COLLECTION	679,391			
101-528-919.02	CHRISTMAS TREE CHIPPING	13,422			
101-528-919.04	RUBBISH DISPOSAL	223,358			
101-528-919.06	CURBSIDE CHIPPING	45,280		1	
101-528-919.07	STORM DAMAGE - PICKUP AND DISPOSAL	146,430			
NET OF REVENUES/APPROPRIATIONS - UNK_EXP		(1,107,881)		(1)	
NET OF REVENUES/APPROPRIATIONS - 528 - RUBBISH COLLEC		(1,107,881)		(1)	
Dept 540 - OFFICE/ADMINISTRATION CHARGES					
UNK EXP					
101-540-716.00	DEFINED CONTRIBUTION PENSION PLAN				
101-540-728.00	DC HEALTH SAVINGS 3% CONTRIBUTION				
NET OF REVENUES/APPROPRIATIONS - UNK_EXP					
NET OF REVENUES/APPROPRIATIONS - 540 - OFFICE/ADMINIS					
Dept 693 - COMMUNITY ACTION PROGRAM					
UNK EXP					
101-693-835.00	CONTRACTED HEALTH SERVICES		5,000		
101-693-852.00	OTHER MUNICIPAL COMMUNICATION		500	6,002	6,000
101-693-880.01	CDBG GRANTS TO BASCC - EXPENSES P	29,297	16,000	5,236	3,500
101-693-881.00	VILLAGE CALENDAR PROJECT	5,887	8,000	5,243	8,000
101-693-882.00	VILLAGE NEWSLETTER	15,192	25,000	7,803	16,000
FOOTNOTE AMOUNTS:					16,000
QUARTERLY NEWSLETTER (4K PER NEWSLETTER)					
101-693-885.00	SCHOLARSHIPS AWARDED				2,000
101-693-890.01	CONTRIBUTION BHAM YOUTH ASSIS	13,000	13,000	13,000	13,000
101-693-890.02	CONTR BIRMINGHAM COM COALITIO		1,800	1,800	1,800
101-693-890.10	FRIENDS OF THE ROUGE	2,588	2,200	1,294	2,200
101-693-891.00	CONTRIBUTION BHAM SENIORS - NEXT	51,820	51,712	51,712	51,712
101-693-894.00	SPECIAL EVENTS	11,837	13,000	5,646	
MOVED TO DEPT 751					
101-693-896.00	HALLOWEEN HOOT EXPENSES	9,282	9,500	10,433	
MOVED TO DEPT 751					
101-693-896.50	MEMORIAL DAY PARADE EXPENSES	9,040	10,815		
MOVED TO DEPT 751					
NET OF REVENUES/APPROPRIATIONS - UNK_EXP		(147,943)	(156,527)	(108,169)	(104,212)
NET OF REVENUES/APPROPRIATIONS - 693 - COMMUNITY ACTI		(147,943)	(156,527)	(108,169)	(104,212)
Dept 701 - PLANNING					
UNK EXP					
101-701-702.00	WAGES - FULL TIME EMPLOYEES	30,138	31,151	22,927	
101-701-705.00	VACATION PAY				
101-701-709.00	FICA	1,906	1,873	1,439	
101-701-711.00	MEDICARE	446	438	337	
101-701-712.00	HEALTH INSURANCE OPT OUT	1,454	1,400	1,023	
101-701-714.00	LONGEVITY PAY				
101-701-716.00	DEFINED CONTRIBUTION PENSION PLAN	4,017	4,205	3,309	
101-701-718.00	HEALTH INSURANCE PREMIUMS - CURREN				
101-701-718.02	LIFE & DISABILITY INS	171	178	159	
101-701-718.03	DENTAL INSURANCE	697	362	523	
101-701-718.04	HEALTH - H R A - BCN		1,000		
101-701-728.00	DC HEALTH SAVINGS 3% CONTRIBUTION	893	935	679	
101-701-752.00	OFFICE SUPPLIES		500	44	
101-701-802.00	LEGAL FEES		2,000	2,247	
101-701-811.00	ENGINEERING SVCS		7,200	12,057	
101-701-850.02	MEETING RECORDING SERVICES			3,990	
101-701-901.00	TRAVEL, MEALS AND CONFERENCES	190	5,000	460	
101-701-902.00	PUBLIC NOTICES, ETC	126	1,000	147	
101-701-915.00	MEMBERSHIPS AND DUES	835	1,000	117	
101-701-916.02	EDUCATION & TRAINING	150			
101-701-932.01	REPAIRS AND MAINTENANCE		500		
101-701-942.00	PLAN DIGITIZATION SERVICES				
101-701-946.00	ENGINEERING	8,373			
101-701-955.00	MISCELLANEOUS EXPENSE		500		

Calculations as of 06/30/2026

GL NUMBER	DESCRIPTION	2024-25 ACTIVITY	2025-26 AMENDED BUDGET	2025-26 ACTIVITY THRU 06/30/26	2026-27 PRELIMINARY BUDGET
Dept 701 - PLANNING					
UNK_EXP					
101-701-970.00	CAPITAL OUTLAY - GOVERNMENTAL CAP1				
	NET OF REVENUES/APPROPRIATIONS - UNK_EXP	(49,396)	(59,242)	(49,458)	
NET OF REVENUES/APPROPRIATIONS - 701 - PLANNING		(49,396)	(59,242)	(49,458)	
Dept 702 - ZONING					
UNK_EXP					
101-702-702.00	WAGES - FULL TIME EMPLOYEES	30,138	31,453	22,927	
101-702-709.00	FICA	1,906	1,892	1,439	
101-702-711.00	MEDICARE	446	442	336	
101-702-712.00	HEALTH INSURANCE OPT OUT	1,454		1,023	
101-702-714.00	LONGEVITY PAY				
101-702-716.00	DEFINED CONTRIBUTION PENSION PLAN	4,017	4,246	3,309	
101-702-718.00	HEALTH INSURANCE PREMIUMS - CURREM				
101-702-718.02	LIFE & DISABILITY INS	171	178	159	
101-702-718.03	DENTAL INSURANCE	697	361	523	
101-702-718.04	HEALTH - H R A - BCN		1,000		
101-702-728.00	DC HEALTH SAVINGS 3% CONTRIBUTION	893	944	679	
101-702-752.00	OFFICE SUPPLIES				
101-702-802.00	LEGAL FEES	30,145	2,000	2,079	
101-702-901.00	TRAVEL, MEALS AND CONFERENCES	367	3,500		
101-702-902.00	PUBLIC NOTICES, ETC	171	1,000	277	
101-702-915.00	MEMBERSHIPS AND DUES		1,000		
101-702-916.02	EDUCATION & TRAINING	1,263			
101-702-934.50	R & M OFFICE EQUIPMENT				
101-702-946.00	ENGINEERING	5,656			
101-702-955.00	MISCELLANEOUS EXPENSE		500		
	NET OF REVENUES/APPROPRIATIONS - UNK_EXP	(77,324)	(48,516)	(32,751)	
NET OF REVENUES/APPROPRIATIONS - 702 - ZONING		(77,324)	(48,516)	(32,751)	
Dept 728 - ECONOMIC DEVELOPMENT					
UNK_EXP					
101-728-702.00	WAGES - FULL TIME EMPLOYEES	62,641	31,453	22,079	97,200
101-728-709.00	FICA	3,957	1,892	1,437	5,800
101-728-711.00	MEDICARE	925	442	336	1,400
101-728-712.00	HEALTH INSURANCE OPT OUT	1,454	1,000	1,023	4,200
101-728-714.00	LONGEVITY PAY	1,500	750	750	
101-728-716.00	DEFINED CONTRIBUTION PENSION PLAN	13,613	4,245	3,659	13,100
101-728-718.00	HEALTH INSURANCE PREMIUMS - CURREM	4,337			
101-728-718.02	LIFE & DISABILITY INS	596	178	137	500
101-728-718.03	DENTAL INSURANCE	1,182	362	448	1,100
101-728-718.04	HEALTH - H R A - BCN	125	1,000		
101-728-728.00	DC HEALTH SAVINGS 3% CONTRIBUTION	3,019	944	757	2,900
101-728-752.00	OFFICE SUPPLIES			46	500
101-728-794.00	NON-CAPITAL EQUIPMENT				3,500
	FOOTNOTE AMOUNTS:				2,000
	STANDING DESK & STORAGE				
	FOOTNOTE AMOUNTS:				1,500
	LAPTOP				
	GL # FOOTNOTE TOTAL:				3,500
101-728-801.00	PROFESSIONAL SERVICES		5,000	5,822	35,000
	FOOTNOTE AMOUNTS:				15,000
	SAFEBUILT, HRC				
	FOOTNOTE AMOUNTS:				5,000
	POW!				
	FOOTNOTE AMOUNTS:				15,000
	MARKETING AND PROMOTION				
	GL # FOOTNOTE TOTAL:				35,000
101-728-802.00	LEGAL FEES				4,000
101-728-850.02	MEETING RECORDING SERVICES				5,500
	FOOTNOTE AMOUNTS:				5,500
	12 PLAN COMM, 12 ZBA + 2 EXTRA				
101-728-880.00	VILLAGE MARKETING AND PROMOTION	200	13,250		
101-728-901.00	TRAVEL, MEALS AND CONFERENCES	2,480	3,000	2,246	7,100
	FOOTNOTE AMOUNTS:				2,500
	NMS CONF				
	FOOTNOTE AMOUNTS:				1,100
	MAP CONF				
	FOOTNOTE AMOUNTS:				500
	MDA EVENTS				
	FOOTNOTE AMOUNTS:				3,000
	ZBA PC DDA TRNG				
	GL # FOOTNOTE TOTAL:				7,100
101-728-902.00	PUBLIC NOTICES, ETC				2,000

Calculations as of 06/30/2026

GL NUMBER	DESCRIPTION	2024-25 ACTIVITY	2025-26 AMENDED BUDGET	2025-26 ACTIVITY THRU 06/30/26	2026-27 PRELIMINARY BUDGET
Dept 728 - ECONOMIC DEVELOPMENT					
UNK_EXP					
101-728-915.00	MEMBERSHIPS AND DUES	420	1,500		2,000
	FOOTNOTE AMOUNTS:				350
	MDA DUES				300
	FOOTNOTE AMOUNTS:				780
	NMS DUES				570
	FOOTNOTE AMOUNTS:				
	GROUP MAP				
	FOOTNOTE AMOUNTS:				
	APA				
	GL # FOOTNOTE TOTAL:				2,000
101-728-955.00	MISCELLANEOUS EXPENSE		500		1,000
NET OF REVENUES/APPROPRIATIONS - UNK_EXP		(96,449)	(65,516)	(38,740)	(186,800)
NET OF REVENUES/APPROPRIATIONS - 728 - ECONOMIC DEVEI		(96,449)	(65,516)	(38,740)	(186,800)
Dept 751 - PARKS AND RECREATION DEPARTMENT					
UNK_EXP					
101-751-702.00	WAGES - FULL TIME EMPLOYEES		84,800	51,956	104,100
101-751-704.00	WAGES - PART TIME EMPLOYEES	21,446	22,000	10,194	31,500
101-751-705.00	VACATION PAY		500	541	
101-751-709.00	FICA	1,412	6,664	4,107	8,200
101-751-711.00	MEDICARE	330	1,619	961	1,900
101-751-713.00	OVERTIME		3,900	5,090	3,900
101-751-714.00	LONGEVITY PAY				
101-751-716.00	DEFINED CONTRIBUTION PENSION PLAN		6,000	2,475	15,600
101-751-718.00	HEALTH INSURANCE PREMIUMS - CURREN		12,000	7,987	18,000
101-751-718.02	LIFE & DISABILITY INS				800
101-751-718.03	DENTAL INSURANCE		1,500	1,016	2,000
101-751-718.04	HEALTH - H R A - BCN				
101-751-728.00	DC HEALTH SAVINGS 3% CONTRIBUTION		2,600	1,157	3,100
101-751-752.00	OFFICE SUPPLIES			622	2,000
101-751-755.00	TOOLS & SUPPLIES		1,000	1,716	10,000
101-751-793.00	COMPOST PURCHASES	700		1,430	4,000
101-751-794.00	NON-CAPITAL EQUIPMENT		7,000	6,321	8,000
101-751-801.00	PROFESSIONAL SERVICES	8,025	29,500	585	182,500
	FOOTNOTE AMOUNTS:				150,000
	ERITY DAM PROJ GRANT 90%/10% LOC MATCH				32,500
	FOOTNOTE AMOUNTS:				
	OTHER				
	GL # FOOTNOTE TOTAL:				182,500
101-751-811.00	ENGINEERING SVCS		5,000	4,022	5,000
101-751-850.01	COMMUNICATIONS - PHONE, INTERNET	2,033	3,600	1,137	4,000
101-751-883.00	PARK OPENER FEES	5,360	6,900	2,280	
101-751-894.00	PARK EVENTS				8,000
	FOOTNOTE AMOUNTS:				8,000
	JAVA AND JAZZ; CONCERTS IN THE PARK				
101-751-896.00	HALLOWEEN HOOT EXPENSES				9,500
101-751-896.50	MEMORIAL DAY PARADE EXPENSES				10,000
101-751-920.00	UTILITIES	6,440	4,944	3,044	5,500
101-751-932.01	REPAIRS AND MAINTENANCE		187,000	97,585	40,000
101-751-934.02	BUCKTHORN ERADICATION	3,725	9,105	7,448	20,000
101-751-934.18	R & M PARK - OTHER THAN COMEAU	18,794			
101-751-934.21	OUTDOOR SERVICES PORTABLE RESTROOM	1,800			
101-751-934.22	PARK - TREE MAINTENANCE/REMOVAL	19,056			
101-751-934.32	R & M - PARK PAVILION	4,106			
101-751-934.41	R & M - PARK EQUIPMENT	3,351			
101-751-934.42	R & M - PARK GROUNDS	210,376			
101-751-940.00	EQUIPMENT RENTAL		2,000	900	2,000
101-751-946.00	ENGINEERING	4,420			
101-751-949.00	ART IN THE PARKS	6,078	1,500	100	2,000
101-751-955.00	MISCELLANEOUS EXPENSE	2,455	2,000	790	3,000
101-751-970.00	CAPITAL OUTLAY - GOVERNMENTAL CAP1		32,700	69,012	
NET OF REVENUES/APPROPRIATIONS - UNK_EXP		(319,907)	(433,832)	(282,476)	(504,600)
NET OF REVENUES/APPROPRIATIONS - 751 - PARKS AND REC		(319,907)	(433,832)	(282,476)	(504,600)
Dept 900 - CAPITAL OUTLAY					
UNK_EXP					
101-900-971.02	LAND - WENDBROOK	45,419			
101-900-975.00	BUILDING, BUILDING IMPROVEMENTS	4,988			
101-900-977.41	CAPITAL EQUIPMENT - DPW	184,624			
	COMEAU EQUIPMENT				
101-900-980.01	OFFICE EQUIPMENT/FURNITURE	34,250			
101-900-984.01	DECISION MAKING TOOL	24,856			
101-900-984.02	VIALYTICS	13,512			

Calculations as of 06/30/2026

GL NUMBER	DESCRIPTION	2024-25 ACTIVITY	2025-26 AMENDED BUDGET	2025-26 ACTIVITY THRU 06/30/26	2026-27 PRELIMINARY BUDGET
Dept 900 - CAPITAL OUTLAY					
UNK_EXP					
	NET OF REVENUES/APPROPRIATIONS - UNK_EXP	(307,649)			
NET OF REVENUES/APPROPRIATIONS - 900 - CAPITAL OUTLAY		(307,649)			
Dept 906 - DEBT SERVICE					
UNK_EXP					
101-906-991.50	PRINCIPAL PAYMENT - SIB LOAN		172,463		178,067
101-906-992.50	INTEREST EXPENSE - SIB LOAN		65,000		59,395
	NET OF REVENUES/APPROPRIATIONS - UNK_EXP		(237,463)		(237,462)
NET OF REVENUES/APPROPRIATIONS - 906 - DEBT SERVICE			(237,463)		(237,462)
Dept 966 - TRANSFERS OUT TO OTHER FUNDS					
UNK_EXP					
101-966-995.02	INTERFUND TRANSFERS - T/MAJOR ROAI	200,000			200,000
101-966-995.03	INTERFUND TRANSFERS - T/LOCAL ROAI	2,000,000	700,000	350,000	500,000
101-966-995.04	INTERFUND TRANSFERS - T/CAPITAL PF	1,100,000	2,100,000		
101-966-995.13	INTERFUND TRANSFERS - T/VACATION I				
101-966-995.28	INTERFUND TRANSFERS - T/PARK IMPRO				
101-966-995.43	INTERFUND TRANSFERS OUT TO 403				
	NET OF REVENUES/APPROPRIATIONS - UNK_EXP	(3,300,000)	(2,800,000)	(350,000)	(700,000)
NET OF REVENUES/APPROPRIATIONS - 966 - TRANSFERS OUT		(3,300,000)	(2,800,000)	(350,000)	(700,000)
ESTIMATED REVENUES - FUND 101		4,830,041	4,173,279	2,897,854	4,098,930
APPROPRIATIONS - FUND 101		7,363,318	6,413,309	2,831,433	4,511,367
NET OF REVENUES/APPROPRIATIONS - FUND 101		(2,533,277)	(2,240,030)	66,421	(412,437)
BEGINNING FUND BALANCE		5,391,267	3,061,360	3,061,360	3,325,853
FUND BALANCE ADJUSTMENTS		203,371	198,072	198,072	
ENDING FUND BALANCE		3,061,361	1,019,402	3,325,853	2,913,416

Calculations as of 06/30/2026

GL NUMBER	DESCRIPTION	2024-25 ACTIVITY	2025-26 AMENDED BUDGET	2025-26 THRU 06/30/26 ACTIVITY	2026-27 PRELIMINARY BUDGET
Dept 000 - FUND REVENUE					
UNK_REV					
202-000-446.99	METRO MAINTENANCE FEE SHARING PYMT				
202-000-546.00	ACT 51 - MAJOR ROADS - MTF DISTRI	941,864	926,827	608,822	1,062,800
202-000-546.01	ACT 51 - MAJOR ROADS - LRP DISTR	14,979	15,000	9,984	15,000
202-000-583.00	MATCHING FUND REVENUE - OAKLAND CC		30,000		
202-000-585.01	LOCAL GRANT - SEMCOG LOCAL RATINGS				
202-000-590.00	RCOC CONTRIBUTED CAPITAL - FEDERAL	37			
202-000-665.00	INTEREST F/INVESTMENTS	37,328	25,000	24,803	20,000
202-000-688.07	SPECIAL ASSESSMENT		2,000		
202-000-699.01	INTERFUND TRANSFER IN F/ GENERAL I	200,000			200,000
	NET OF REVENUES/APPROPRIATIONS - UNK REV	1,194,208	998,827	643,609	1,297,800
NET OF REVENUES/APPROPRIATIONS - 000 - FUND REVENUE		1,194,208	998,827	643,609	1,297,800
Dept 449 - ROAD COMMISSION/STREET DEPT (ACT 51)					
UNK_EXP					
202-449-810.09	AUDIT FEES				
202-449-926.00	ASPHALT RESURFACE/HMA PATCHING 13 FROM GREENFIELD TO SOUTHFIELD				
202-449-926.01	RESURFACE ASPHALT - PIERCE ROAD	474,765			
202-449-970.00	CAPITAL OUTLAY - GOVERNMENTAL CAP		747,735	69,878	796,500
	FOOTNOTE AMOUNTS:				500,000
	PIERCE - 14 TO BEVERLY				68,000
	FOOTNOTE AMOUNTS:				93,500
	MDOT SAFETY GRANT - VILLAGE SHARE				135,000
	FOOTNOTE AMOUNTS:				796,500
	MDOT SAFETY GRANT - CONSTRUCTION ENG.				135,000
	FOOTNOTE AMOUNTS:				796,500
	13 MILE FEDERAL AID R- DESIGN ENGINEERING				796,500
	GL # FOOTNOTE TOTAL:				796,500
202-449-989.25	ROUNDBOUT GREENFIELD/BEVERLY	7,732			
	NET OF REVENUES/APPROPRIATIONS - UNK_EXP	(482,497)	(747,735)	(69,878)	(796,500)
NET OF REVENUES/APPROPRIATIONS - 449 - ROAD COMMISSIC		(482,497)	(747,735)	(69,878)	(796,500)
Dept 463 - ROAD/STREET MAINTENANCE					
UNK_EXP					
202-463-702.00	WAGES - FULL TIME EMPLOYEES		70,965	44,479	112,400
202-463-704.00	WAGES - PART TIME EMPLOYEES				20,800
202-463-705.00	VACATION PAY		574	574	600
202-463-709.00	FICA		4,967	2,939	8,100
202-463-711.00	MEDICARE		1,065	687	1,900
202-463-713.00	OVERTIME		5,000	3,651	5,000
202-463-716.00	DEFINED CONTRIBUTION PENSION PLAN		10,645	11,549	16,900
202-463-718.00	HEALTH INSURANCE PREMIUMS - CURREN		25,360	16,522	20,500
202-463-718.02	LIFE & DISABILITY INS			81	
202-463-718.03	DENTAL INSURANCE		3,843	2,254	2,300
202-463-718.04	HEALTH - H R A - BCN				
202-463-728.00	DC HEALTH SAVINGS 3% CONTRIBUTION		2,129	2,290	3,400
202-463-755.00	TOOLS & SUPPLIES		2,000	2,652	10,000
202-463-792.00	ROAD REPAIR MATERIAL		2,000	826	
202-463-794.00	NON-CAPITAL EQUIPMENT		15,000	14,605	15,000
202-463-916.02	EDUCATION & TRAINING		900	900	1,000
202-463-919.07	STORM DAMAGE - PICKUP AND DISPOSAL	13,954	7,725		8,000
202-463-932.00	VEHICLE REPAIRS & MAINTENANCE		4,700	4,622	7,500
202-463-932.01	REPAIRS AND MAINTENANCE		69,906	39,557	50,000
202-463-934.25	SIDEWALK MAINTENANCE	5,276			
202-463-934.26	R & M BUILDING & GROUNDS				
202-463-934.38	TREE REMOVAL & MAINTENANCE	13,369	17,000	17,227	40,000
202-463-934.57	RIGHT OF WAY (ROW) MAINTENANCE	64,166			
202-463-934.58	ROAD REPAIR/MAINTENANCE	36,552			
202-463-938.00	VEHICLE LEASE COSTS		64,971	46,847	60,000
202-463-938.77	DRAINAGE - REPAIRS & MAINTENANCE	22,762			
202-463-940.00	EQUIPMENT RENTAL			8,581	23,000
202-463-943.00	SEALING ROAD JOINTS & CRACKS	22,058			
202-463-945.00	STREET SWEEPING	1,008			
202-463-970.00	CAPITAL OUTLAY - GOVERNMENTAL CAP				
	NET OF REVENUES/APPROPRIATIONS - UNK_EXP	(179,145)	(308,750)	(220,843)	(406,400)
NET OF REVENUES/APPROPRIATIONS - 463 - ROAD/STREET MA		(179,145)	(308,750)	(220,843)	(406,400)
Dept 474 - TRAFFIC SERVICES					
UNK_EXP					
202-474-934.17	TRAFFIC COUNTER/COUNTS				
202-474-934.28	R&M TRAFFIC LIGHTS		17,248	14,835	18,000
202-474-934.29	R & M BRIDGES (INVENTORY/INSP)	4,878	10,068		

Calculations as of 06/30/2026

GL NUMBER	DESCRIPTION	2024-25 ACTIVITY	2025-26 AMENDED BUDGET	2025-26 ACTIVITY THRU 06/30/26	2026-27 PRELIMINARY BUDGET
Dept 474 - TRAFFIC SERVICES					
UNK_EXP					
202-474-934.30	PAVEMENT MARKINGS		21,424		22,000
202-474-934.31	R&M BARRICADES	1,849	5,150		3,000
202-474-934.80	R & M TRAFFIC SIGNS AND POSTS	14,164	5,665	5,279	6,000
202-474-934.81	R & M STREET SIGNS & POSTS	8,274	5,665	4,086	6,000
202-474-934.83	R & M TRAFFIC LIGHTS	13,698		270	
202-474-970.00	CAPITAL OUTLAY - GOVERNMENTAL CAP			17,076	
NET OF REVENUES/APPROPRIATIONS - UNK_EXP		(42,863)	(65,220)	(41,546)	(55,000)
NET OF REVENUES/APPROPRIATIONS - 474 - TRAFFIC SERVIC		(42,863)	(65,220)	(41,546)	(55,000)
Dept 478 - WINTER MAINTENANCE - ROAD/STREET					
UNK_EXP					
202-478-709.00	FICA				600
202-478-711.00	MEDICARE				200
202-478-713.00	OVERTIME				9,600
202-478-928.00	SALT AND SAND	28,100	28,099	33,744	45,000
202-478-934.59	WINTER ROAD MAINTENANCE	38,257	6,356		
202-478-940.01	WINTER EQUIPMENT RENTAL		2,000		
NET OF REVENUES/APPROPRIATIONS - UNK_EXP		(66,357)	(36,455)	(33,744)	(55,400)
NET OF REVENUES/APPROPRIATIONS - 478 - WINTER MAINTEN		(66,357)	(36,455)	(33,744)	(55,400)
Dept 482 - GENERAL ADMIN - ROAD/STREET					
UNK_EXP					
202-482-810.09	AUDIT FEES			1,418	1,500
202-482-811.00	ENGINEERING SVCS		5,356	10,417	7,500
202-482-915.00	MEMBERSHIPS AND DUES	4,481	4,820	2,241	
202-482-916.02	EDUCATION & TRAINING				
202-482-946.00	ENGINEERING	2,191			
202-482-955.00	MISCELLANEOUS EXPENSE		1,000	73	3,000
NET OF REVENUES/APPROPRIATIONS - UNK_EXP		(6,672)	(11,176)	(14,149)	(12,000)
NET OF REVENUES/APPROPRIATIONS - 482 - GENERAL ADMIN		(6,672)	(11,176)	(14,149)	(12,000)
Dept 900 - CAPITAL OUTLAY					
UNK_EXP					
202-900-976.01	CAPITAL EQUIP - NEW TRAFFIC SIGNS	1,150			
202-900-988.75	CIP: MAJOR BRIDGE REHABILITATION	293,430			
NET OF REVENUES/APPROPRIATIONS - UNK_EXP		(294,580)			
NET OF REVENUES/APPROPRIATIONS - 900 - CAPITAL OUTLAY		(294,580)			
Dept 966 - TRANSFERS OUT TO OTHER FUNDS					
UNK_EXP					
202-966-995.03	INTERFUND TRANSFERS - T/LOCAL ROAI		300,000	300,000	200,000
NET OF REVENUES/APPROPRIATIONS - UNK_EXP			(300,000)	(300,000)	(200,000)
NET OF REVENUES/APPROPRIATIONS - 966 - TRANSFERS OUT			(300,000)	(300,000)	(200,000)
ESTIMATED REVENUES - FUND 202		1,194,208	998,827	643,609	1,297,800
APPROPRIATIONS - FUND 202		1,072,114	1,469,336	680,160	1,525,300
NET OF REVENUES/APPROPRIATIONS - FUND 202		122,094	(470,509)	(36,551)	(227,500)
BEGINNING FUND BALANCE		878,990	1,001,086	1,001,086	964,535
ENDING FUND BALANCE		1,001,084	530,577	964,535	737,035

Calculations as of 06/30/2026

GL NUMBER	DESCRIPTION	2024-25 ACTIVITY	2025-26 AMENDED BUDGET	2025-26 THRU 06/30/26 ACTIVITY	2026-27 PRELIMINARY BUDGET
Dept 000 - FUND REVENUE					
UNK_REV					
203-000-406.00	TAXES - SPECIAL ASSESSMENTS		2,000		
203-000-450.00	TAXES - SPECIAL ASSESSMENT - SIDEW				
203-000-546.00	ACT 51 - LOCAL ROADS - MTF DISTRI	451,184	449,051	291,743	500,000
203-000-546.01	ACT 51 - LOCAL ROADS - LRP DISTRI	7,175	7,177	4,784	7,200
203-000-546.02	STATE WINTER MAINTENANCE				
203-000-583.00	MATCHING FUND REVENUE - OAKLAND CC	24,045	22,283	23,752	
203-000-626.00	CHARGES FOR SERVICES				
203-000-626.15	CHARGES FOR SERVICES - BINGHAM FAI			1,701	1,500
203-000-626.20	CHARGES FOR SERVICES - FRANKLIN				
203-000-640.00	OTHER REVENUE				480,000
FOOTNOTE AMOUNTS:					480,000
NRF ESTIMATED FUNDING					
203-000-665.00	INTEREST F/INVESTMENTS	85,742	35,000	26,168	35,000
203-000-687.00	REFUND/REBATES/MUNI SERVICE GRANTS				
203-000-688.07	SPECIAL ASSESSMENT				
203-000-699.01	INTERFUND TRANSFER IN F/ GENERAL I	2,000,000	700,000	350,000	500,000
203-000-699.02	IINTERFUND TRANSFERS IN FROM MAJOF		300,000	300,000	200,000
203-000-699.03	CONTRIBUTION F/LOCAL ROAD				
203-000-699.40	INTERFUND TRANSFER - F/CAPITAL PRO				
203-000-699.48	INTERFUND TRANSFERS-F/CONTRIB DED				
NET OF REVENUES/APPROPRIATIONS - UNK_REV		2,568,146	1,515,511	998,148	1,723,700
NET OF REVENUES/APPROPRIATIONS - 000 - FUND REVENUE		2,568,146	1,515,511	998,148	1,723,700
Dept 449 - ROAD COMMISSION/STREET DEPT (ACT 51)					
UNK_EXP					
203-449-810.09	AUDIT FEES				
203-449-926.00	ASPHALT RESURFACE/HMA PATCHING	68,632			
203-449-926.02	RESURFACE ASPHALT - REEDMERE AVE	339,393			
203-449-970.00	CAPITAL OUTLAY - GOVERNMENTAL CAP		1,548,953	1,384,506	810,000
FOOTNOTE AMOUNTS:					400,000
CONCRETE REPLACEMENT PROGRAM					
FOOTNOTE AMOUNTS:					410,000
BIRWOOD & KIRKSIRE - FY 27 PAVING					
GL # FOOTNOTE TOTAL:					810,000
NET OF REVENUES/APPROPRIATIONS - UNK_EXP		(408,025)	(1,548,953)	(1,384,506)	(810,000)
NET OF REVENUES/APPROPRIATIONS - 449 - ROAD COMMISSIC		(408,025)	(1,548,953)	(1,384,506)	(810,000)
Dept 463 - ROAD/STREET MAINTENANCE					
UNK_EXP					
203-463-702.00	WAGES - FULL TIME EMPLOYEES		130,618	86,472	84,300
203-463-704.00	WAGES - PART TIME EMPLOYEES				20,800
203-463-705.00	VACATION PAY		1,500	1,115	1,500
203-463-709.00	FICA		8,098	6,101	6,300
203-463-711.00	MEDICARE		1,960	1,427	1,500
203-463-713.00	OVERTIME		16,000	13,487	16,000
203-463-716.00	DEFINED CONTRIBUTION PENSION PLAN		19,593	8,301	12,600
203-463-718.00	HEALTH INSURANCE PREMIUMS - CURREN		16,000	12,484	15,300
203-463-718.02	LIFE & DISABILITY INS				700
203-463-718.03	DENTAL INSURANCE		1,500	1,192	1,700
203-463-718.04	HEALTH - H R A - BCN				
203-463-728.00	DC HEALTH SAVINGS 3% CONTRIBUTION		3,919	1,640	12,700
203-463-755.00	TOOLS & SUPPLIES			790	10,000
203-463-792.00	ROAD REPAIR MATERIAL		3,000	1,625	
203-463-794.00	NON-CAPITAL EQUIPMENT		45,000	17,705	8,000
203-463-818.00	LABOR				
203-463-819.00	LABOR - SUPERVISOR				
203-463-831.01	GRADING				
203-463-916.02	EDUCATION & TRAINING		1,000	900	5,000
203-463-919.07	STORM DAMAGE - PICKUP AND DISPOSAL	58,947			
203-463-932.00	VEHICLE REPAIRS & MAINTENANCE		4,700	4,622	16,500
203-463-932.01	REPAIRS AND MAINTENANCE		144,000	101,752	10,000
FOOTNOTE AMOUNTS:					10,000
DRAIN MAINTENANCE					
203-463-934.00	MAINTENANCE - OTHER	258			
203-463-934.25	SIDEWALK MAINTENANCE	364,463	358,800	359,023	360,000
FOOTNOTE AMOUNTS:					360,000
FINAL YEAR OF SIDEWALK CUTTING PROJECT					
203-463-934.36	DUST CONTROL	3,300			
203-463-934.38	TREE REMOVAL & MAINTENANCE	104,808	195,000	182,139	200,000
203-463-934.57	RIGHT OF WAY (ROW) MAINTENANCE	116,968			
203-463-934.58	ROAD REPAIR/MAINTENANCE	73,090			
203-463-938.00	VEHICLE LEASE COSTS		70,120	44,624	60,000
203-463-938.77	DRAINAGE - REPAIRS & MAINTENANCE	102,770			

Calculations as of 06/30/2026

GL NUMBER	DESCRIPTION	2024-25 ACTIVITY	2025-26 AMENDED BUDGET	2025-26 ACTIVITY THRU 06/30/26	2026-27 PRELIMINARY BUDGET
Dept 463 - ROAD/STREET MAINTENANCE					
UNK_EXP					
203-463-940.00	EQUIPMENT RENTAL		17,142	16,816	19,000
203-463-943.00	SEALING ROAD JOINTS & CRACKS	33,087			
203-463-944.00	SAD - SIDEWALK REPLACEMENT		44,250	44,250	45,000
203-463-945.00	STREET SWEEPING	5,957			
NET OF REVENUES/APPROPRIATIONS - UNK_EXP		(863,648)	(1,082,200)	(906,465)	(906,900)
NET OF REVENUES/APPROPRIATIONS - 463 - ROAD/STREET MA		(863,648)	(1,082,200)	(906,465)	(906,900)
Dept 474 - TRAFFIC SERVICES					
UNK_EXP					
203-474-934.30	PAVEMENT MARKINGS		10,400		10,000
203-474-934.31	R&M BARRICADES	1,695	5,445	295	3,000
203-474-934.80	R & M TRAFFIC SIGNS AND POSTS	17,364	14,061	7,155	15,000
203-474-934.81	R & M STREET SIGNS & POSTS	14,947	5,200	8,634	8,000
NET OF REVENUES/APPROPRIATIONS - UNK_EXP		(34,006)	(35,106)	(16,084)	(36,000)
NET OF REVENUES/APPROPRIATIONS - 474 - TRAFFIC SERVIC		(34,006)	(35,106)	(16,084)	(36,000)
Dept 478 - WINTER MAINTENANCE - ROAD/STREET					
UNK_EXP					
203-478-709.00	FICA				200
203-478-711.00	MEDICARE				100
203-478-713.00	OVERTIME				3,200
203-478-928.00	SALT AND SAND	17,585	15,825	18,084	20,000
203-478-934.59	WINTER ROAD MAINTENANCE	35,958			
NET OF REVENUES/APPROPRIATIONS - UNK_EXP		(53,543)	(15,825)	(18,084)	(23,500)
NET OF REVENUES/APPROPRIATIONS - 478 - WINTER MAINTEN		(53,543)	(15,825)	(18,084)	(23,500)
Dept 482 - GENERAL ADMIN - ROAD/STREET					
UNK_EXP					
203-482-810.09	AUDIT FEES			672	1,000
203-482-811.00	ENGINEERING SVCS		10,000		
203-482-916.02	EDUCATION & TRAINING				
203-482-946.00	ENGINEERING	2,625			
203-482-955.00	MISCELLANEOUS EXPENSE	90	1,000	73	3,000
NET OF REVENUES/APPROPRIATIONS - UNK_EXP		(2,715)	(11,000)	(745)	(4,000)
NET OF REVENUES/APPROPRIATIONS - 482 - GENERAL ADMIN		(2,715)	(11,000)	(745)	(4,000)
Dept 485 - LOAN PAYMENTS					
UNK_EXP					
203-485-995.00	INTERFUND TRANSFERS - TRANSFERS OUT				
NET OF REVENUES/APPROPRIATIONS - UNK_EXP					
NET OF REVENUES/APPROPRIATIONS - 485 - LOAN PAYMENTS					
Dept 900 - CAPITAL OUTLAY					
UNK_EXP					
203-900-980.03	EQUIPMENT - LOCAL ROADS	2,449			
NET OF REVENUES/APPROPRIATIONS - UNK_EXP		(2,449)			
NET OF REVENUES/APPROPRIATIONS - 900 - CAPITAL OUTLAY		(2,449)			
Dept 966 - TRANSFERS OUT TO OTHER FUNDS					
UNK_EXP					
203-966-995.02	INTERFUND TRANSFERS - T/MAJOR ROAD				
NET OF REVENUES/APPROPRIATIONS - UNK_EXP					
NET OF REVENUES/APPROPRIATIONS - 966 - TRANSFERS OUT					
ESTIMATED REVENUES - FUND 203		2,568,146	1,515,511	998,148	1,723,700
APPROPRIATIONS - FUND 203		1,364,386	2,693,084	2,325,884	1,780,400
NET OF REVENUES/APPROPRIATIONS - FUND 203		1,203,760	(1,177,573)	(1,327,736)	(56,700)
BEGINNING FUND BALANCE		416,194	1,619,955	1,619,955	292,219
ENDING FUND BALANCE		1,619,954	442,382	292,219	235,519

Calculations as of 06/30/2026

GL NUMBER	DESCRIPTION	2024-25 ACTIVITY	2025-26 AMENDED BUDGET	2025-26 ACTIVITY THRU 06/30/26	2026-27 PRELIMINARY BUDGET
Dept 000 - FUND REVENUE					
UNK_REV					
205-000-402.00	CURRENT REAL PROPERTY TAXES	7,492,295	7,791,779	7,671,476	8,146,900
	FOOTNOTE AMOUNTS:				8,146,900
205-000-416.00	PER L-4037 ASSESSMENT ROLL CERT				
205-000-505.20	BOR & PR YR TAX ADJ PD T/ OAKLAND	(1,558)		(4,643)	
205-000-507.00	RAP GRANT		600	575	
205-000-543.00	DOJ BPV GRANT				
205-000-543.10	CRIMINAL JUSTICE TRAINING #302	8,762	29,030	29,030	29,000
205-000-573.00	PUBLIC SAFETY-OTHER STATE GRANTS		20,000	20,000	
205-000-574.02	LOCAL COMMUNITY STABILIZATION SHARE	79,592	35,000	19,363	35,000
205-000-574.05	STATE - STATUTORY REVENUE - CVTRS				
205-000-577.25	STATE SALES TAX-STATUTORY, CVTRS -	69			
205-000-626.00	STATE GRANTS - MCOLES	23,000	20,000		
205-000-626.25	CHARGES FOR SERVICES	5,034	10,000	5,846	10,000
205-000-626.26	CHARGES FOR SERVICES - SOUTHFIELD	3,670	3,000		
205-000-626.33	P S OVERTIME REIMBURSEMENT	6,171	6,000	1,600	1,000
205-000-640.00	CHARGES FOR SERVICES - SCHOOL LIAI	102,125	147,052	110,289	155,000
205-000-655.02	OTHER REVENUE	2,471			
205-000-655.03	DISTRICT COURT FEES & FINES	39,755	50,000	21,982	25,000
205-000-655.04	COST RECOVERY - OWI	6,731	15,000	3,790	10,000
205-000-665.00	FALSE ALARM FEES	100	250	75	100
205-000-674.04	INTEREST F/INVESTMENTS	337,387	250,000	263,947	250,000
205-000-677.00	DONATIONS	4,800			
205-000-683.00	RAP MRRMA PROGRAM				
205-000-687.00	EMPLOYEE CONTRIBUTION				
205-000-688.50	REFUND/REBATES/MUNI SERVICE GRANTS		29,700	29,613	
205-000-693.00	OTHER REVENUE - OPIOIDS SETTLEMENT	9,670	9,400	9,381	10,000
	SALES OF CAPITAL ASSETS - PROCEEDS				
	NET OF REVENUES/APPROPRIATIONS - UNK_REV	8,120,074	8,416,811	8,182,324	8,672,000
NET OF REVENUES/APPROPRIATIONS - 000 - FUND REVENUE		8,120,074	8,416,811	8,182,324	8,672,000
Dept 345 - PUBLIC SAFETY DEPARTMENT					
UNK_EXP					
205-345-702.00	WAGES - FULL TIME EMPLOYEES	2,526,541	2,820,164	1,865,856	3,108,300
205-345-704.01	SCHOOL CROSSING GUARDS - PT WAGES	9,377	12,230	6,408	13,600
205-345-705.00	VACATION PAY	186,050	40,000	11,504	40,000
205-345-706.00	HOLIDAY PAY	155,111	165,463	90,706	165,500
205-345-709.00	FICA	190,042	204,434	143,548	235,000
205-345-711.00	MEDICARE	44,546	47,811	34,020	55,000
205-345-712.00	HEALTH INSURANCE OPT OUT	17,743	16,200	12,046	24,000
205-345-713.01	OVERTIME - JOINT TRAINING	27,371	33,997	46,369	34,000
205-345-713.02	OVERTIME - REIMBURSED	6,168	6,000	5,620	7,000
205-345-713.03	OVERTIME - OFFICER	103,650	145,000	124,387	145,000
205-345-713.04	OVERTIME - SUPERVISOR	235,799	140,000	189,400	175,000
205-345-714.00	LONGEVITY PAY	30,352	29,500	25,875	34,300
205-345-715.01	PENSION EXPENSE - GENERAL GOVERNME				
205-345-716.00	DEFINED CONTRIBUTION PENSION PLAN	253,341	287,378	212,159	362,200
205-345-716.01	DEFINED CONTRIBUTION - P.S. FORFEI	(4)		(129,834)	
205-345-717.00	DEFINED BENEFIT PENSION CONTRIBUTI	813,972	1,022,025	596,127	1,176,000
	FOOTNOTE AMOUNTS:				665,790
	FROM MERS VALUATION-DIV 02				
	FOOTNOTE AMOUNTS:				46,890
	FROM MERS VALUATION-DIV10				
	FOOTNOTE AMOUNTS:				168,156
	FROM MERS VALUATION-DIV 20				
	FOOTNOTE AMOUNTS:				295,164
	FROM MERS VALUATION-DIV 21				
	MAY CHANGE W/ EXTRA PAYMENT				
	GL # FOOTNOTE TOTAL:				1,176,000
205-345-717.01	DEFINED BENEFIT PENSION SURPLUS CC	857,208	425,000	425,000	
205-345-718.00	HEALTH INSURANCE PREMIUMS - CURREN	275,423	320,409	264,835	403,300
205-345-718.02	LIFE & DISABILITY INS	18,549	21,449	12,529	22,800
205-345-718.03	DENTAL INSURANCE	37,768	54,982	29,200	53,600
205-345-718.04	HEALTH - H R A - BCN	35,014	35,000	15,661	35,000
205-345-723.00	RETIREE HEALTH - PAID BY VBH	344,000	419,000	707,525	400,000
205-345-723.02	RETIREE HEALTH INSUR-TO MERS FOR F	494,506			
205-345-723.03	RETIREE HEALTH INSURANCE - MERS RE	(494,506)			
205-345-723.06	RETIREE DENTAL	24,125	30,250	17,828	24,400
205-345-723.07	RETIREE HEALTH INSURANCE OPT- OUT	22,050	27,000	16,800	21,000
205-345-723.08	RETIREE HEALTH BASIC FEE	2,699	3,000	1,412	3,000
205-345-725.00	WORKERS COMPENSATION	66,744	60,320		60,300
205-345-726.00	SICK LEAVE	40,000	40,000		40,000
205-345-727.00	COURT TIME	5,620	5,356	7,707	8,000
205-345-728.00	DC HEALTH SAVINGS 3% CONTRIBUTION	51,883	64,787	40,886	72,500
205-345-735.00	DETECTIVE CLOTHING ALLOWANCE	100	312	225	300

Calculations as of 06/30/2026

GL NUMBER	DESCRIPTION	2024-25 ACTIVITY	2025-26 AMENDED BUDGET	2025-26 ACTIVITY THRU 06/30/26	2026-27 PRELIMINARY BUDGET
Dept 345 - PUBLIC SAFETY DEPARTMENT					
UNK_EXP					
205-345-736.00	UNIFORMS/CLOTHING ALLOW	78,950	60,848	76,483	78,400
205-345-736.01	UNIFORM CLEANING	12,425	9,270	4,100	9,800
205-345-752.00	OFFICE SUPPLIES	5,681	13,712	14,802	16,800
205-345-754.00	JANITORIAL SUPPLIES	3,838	5,892	3,799	5,700
205-345-755.00	TOOLS & SUPPLIES			341	600
205-345-756.00	ENFORCEMENT SUPPLIES	33,567	30,712	52,549	50,000
205-345-757.00	FUEL-VEHICLES		64,272	27,582	64,300
205-345-760.00	FIRE SUPPLIES	35,401	29,726	22,918	29,800
205-345-763.00	SOFA EXPENSES PAID OUT				
205-345-794.00	NON-CAPITAL EQUIPMENT		97,213	101,583	10,000
205-345-801.00	PROFESSIONAL SERVICES	20,937	20,070	26,827	25,000
205-345-802.00	LEGAL FEES	60,044	69,628	40,700	70,000
205-345-802.02	LABOR RELATIONS ATTORNEY	1,925	10,712	16,004	12,000
205-345-803.00	ADMINISTRATION CHARGE				152,000
205-345-804.00	PROMOTIONAL TESTING SERVICES	15,684	15,450		2,000
205-345-804.50	ACCREDITATION SERVICES	29,425	7,500	15,000	50,000
205-345-810.09	AUDIT FEES		2,500	8,765	9,000
205-345-820.00	JANITORIAL SERVICE	17,675	16,686	9,450	17,000
205-345-830.00	PRISONER CARE	195	2,357	468	2,000
205-345-849.00	DISPATCH CONTRACT	394,654	406,850	307,169	420,000
	FOOTNOTE AMOUNTS:				420,000
	CONTRACT WITH BIRMINGHAM 3% INC				
205-345-850.01	COMMUNICATIONS - PHONE, INTERNET	23,614	23,566	18,079	23,600
205-345-850.02	RADIO MAINTENANCE	1,044	2,060	750	800
205-345-851.00	POSTAGE	84	803	578	800
205-345-880.05	COMMUNITY PROMOTION - PUBLIC SAFETY	1,444		1,942	5,000
205-345-884.00	CRIME PREVENTION		1,071		
205-345-901.00	TRAVEL, MEALS AND CONFERENCES	342	2,142	145	3,000
	FOOTNOTE AMOUNTS:				3,000
	MACP, IACP CONFERENCES				
205-345-905.00	ADVERTISEMENTS/JOB POSTINGS			225	1,000
205-345-915.00	MEMBERSHIPS AND DUES	8,783	8,034	4,980	5,000
205-345-916.02	EDUCATION & TRAINING	16,190	16,068	28,039	23,000
	FOOTNOTE AMOUNTS:				13,000
	POWER DMS POWER READY				
	FOOTNOTE AMOUNTS:				6,000
	TUITION REIMBURSEMENT				
	FOOTNOTE AMOUNTS:				4,000
	OTHER				
	GL # FOOTNOTE TOTAL:				23,000
205-345-916.03	CRIMINAL JUSTICE TRAINING 302	27,408	29,458	13,769	5,700
205-345-916.04	TRNG FACILITY - AUBURN HILLS		8,000		8,000
205-345-920.00	UTILITIES	53,657	58,916	37,312	59,000
205-345-932.00	VEHICLE REPAIRS & MAINTENANCE	104,678	135,000	109,478	135,000
205-345-932.01	REPAIRS AND MAINTENANCE		56,856	44,926	60,000
205-345-932.70	GAS - VEHICLES	39,465			
205-345-933.00	SOFTWARE SUBSCRIPT/MAINT AGREEMENT	31,951	25,750	6,899	137,100
	FOOTNOTE AMOUNTS:				1,100
	TEXTMYGOV (GF,PS, W/S)				
	FOOTNOTE AMOUNTS:				2,800
	POLIMORPHIC (GF, PS,W/S)				
	FOOTNOTE AMOUNTS:				18,000
	FLOCK				
	FOOTNOTE AMOUNTS:				1,500
	POWER DMS				
	FOOTNOTE AMOUNTS:				2,300
	FRONT LINE				
	FOOTNOTE AMOUNTS:				35,000
	CLEMIS				
	FOOTNOTE AMOUNTS:				28,200
	BSA (ONE TIME + ANNUAL SUPPORT)				
	FOOTNOTE AMOUNTS:				38,500
	AXON BODY CAMERAS (5 YR AGREEMENT)				
	FOOTNOTE AMOUNTS:				9,700
	AXON FLEET CAMERAS (5 YR AGREEMENT)				
	GL # FOOTNOTE TOTAL:				137,100
205-345-933.02	IT CONSULTING SERVICES			1,250	1,200
205-345-934.26	R & M BUILDING & GROUNDS	1,012			
205-345-934.50	R & M OFFICE EQUIPMENT	16,071			
205-345-934.55	BUILDING MAINTENANCE	45,817			
205-345-934.56	GROUNDS MAINTENANCE	9,689			
205-345-935.00	PROPERTY LIABILITY INSURANCE	138,560	144,826	184,586	158,100
205-345-938.00	VEHICLE LEASE COSTS				
205-345-947.00	WARRANTY EXPENSE	2,344	5,150	2,151	2,200
205-345-948.05	OAKLAND COUNTY COMPUTER	31,791	35,350	14,873	

Calculations as of 06/30/2026

GL NUMBER	DESCRIPTION	2024-25 ACTIVITY	2025-26 AMENDED BUDGET	2025-26 ACTIVITY THRU 06/30/26	2026-27 PRELIMINARY BUDGET
Dept 345 - PUBLIC SAFETY DEPARTMENT					
UNK EXP					
BUDGETED FOR IN 205-345-933.00					
205-345-948.06	CYBERSECURITY		10,000		
205-345-955.00	MISCELLANEOUS EXPENSE	1,330	5,150	1,762	5,000
205-345-970.00	CAPITAL OUTLAY - GOVERNMENTAL CAP1		933,587	135,033	230,000
	FOOTNOTE AMOUNTS:				75,000
	NEW WINDOWS				
	FOOTNOTE AMOUNTS:				57,000
	PATROL VEHICLE - TAHOE				
	FOOTNOTE AMOUNTS:				51,000
	PATROL VEHICLE - F150				
	FOOTNOTE AMOUNTS:				47,000
	UPFITTING FOR NEW VEHICLES				
	GL # FOOTNOTE TOTAL:				230,000
NET OF REVENUES/APPROPRIATIONS - UNK_EXP		(7,646,917)	(8,842,252)	(6,109,116)	(8,607,000)
NET OF REVENUES/APPROPRIATIONS - 345 - PUBLIC SAFETY		(7,646,917)	(8,842,252)	(6,109,116)	(8,607,000)
Dept 346 - SCHOOL RESOURCE OFFICER					
UNK EXP					
205-346-702.00	WAGES - FULL TIME EMPLOYEES	95,432	86,200	65,377	105,300
205-346-705.00	VACATION PAY				
205-346-706.00	HOLIDAY PAY	3,334	4,381	6,867	6,200
205-346-709.00	FICA	6,021	5,616	4,485	6,900
205-346-711.00	MEDICARE	1,417	1,313	1,049	1,600
205-346-712.00	HEALTH INSURANCE OPT OUT				
205-346-713.00	OVERTIME				
205-346-713.01	OVERTIME - JOINT TRAINING	664		(399)	
205-346-713.03	OVERTIME - OFFICER	1,063		1,174	1,000
205-346-714.00	LONGEVITY PAY			1,125	1,500
205-346-715.01	PENSION EXPENSE - GENERAL GOVERNME				
205-346-716.00	DEFINED CONTRIBUTION PENSION PLAN	21,492	11,637	(217)	15,700
205-346-718.00	HEALTH INSURANCE PREMIUMS - CURREN	5,221	4,085	4,875	5,600
205-346-718.02	LIFE & DISABILITY INS	270	756	610	800
205-346-718.03	DENTAL INSURANCE			598	700
205-346-718.04	HEALTH - H R A - BCN	1,500	2,000		
205-346-723.00	RETIREE HEALTH - PAID BY VBH				
205-346-723.50	RETIREE HEALTH - CONTINGENCY PAYME				
205-346-725.00	WORKERS COMPENSATION		1,875		1,900
205-346-728.00	DC HEALTH SAVINGS 3% CONTRIBUTION	3,248	11,637	2,530	3,200
205-346-735.00	DETECTIVE CLOTHING ALLOWANCE	500	200	200	800
205-346-736.00	UNIFORMS/CLOTHING ALLOW				
205-346-736.01	UNIFORM CLEANING		350	175	800
205-346-752.00	OFFICE SUPPLIES	899	100	108	1,000
NET OF REVENUES/APPROPRIATIONS - UNK_EXP		(141,061)	(130,150)	(88,557)	(153,000)
NET OF REVENUES/APPROPRIATIONS - 346 - SCHOOL RESOURC		(141,061)	(130,150)	(88,557)	(153,000)
Dept 441 - DEPARTMENT OF PUBLIC WORKS (DPW)					
UNK EXP					
205-441-702.00	WAGES - FULL TIME EMPLOYEES				
205-441-709.00	FICA				
205-441-711.00	MEDICARE				
205-441-713.00	OVERTIME				
205-441-718.00	HEALTH INSURANCE PREMIUMS - CURREN				
205-441-718.03	DENTAL INSURANCE				
205-441-718.04	HEALTH - H R A - BCN				
205-441-728.00	DC HEALTH SAVINGS 3% CONTRIBUTION				
NET OF REVENUES/APPROPRIATIONS - UNK_EXP					
NET OF REVENUES/APPROPRIATIONS - 441 - DEPARTMENT OF					
Dept 900 - CAPITAL OUTLAY					
UNK EXP					
205-900-975.05	BUILDING, BUILDING IMPROVEMENTS	88,423			
	FLOORING				
	BLDG IMPROVEMENTS				
	EXHAUST SYSTEM FOR FIRE BAY				
	CANOPIES FOR UTILITES AREA & PARKING LOT				
205-900-980.01	OFFICE EQUIPMENT/FURNITURE	1,987			
	OFFICE EQUIPMENT				
	REPLACEMENT COMPUTERS				
205-900-980.05	EQUIPMENT - PUBLIC SAFETY	98,473			
	SIGNAGE				
	GENERATOR				
	DRONE				

Calculations as of 06/30/2026

GL NUMBER	DESCRIPTION	2024-25 ACTIVITY	2025-26 AMENDED BUDGET	2025-26 ACTIVITY THRU 06/30/26	2026-27 PRELIMINARY BUDGET
Dept 900 - CAPITAL OUTLAY					
UNK EXP					
	FIRE FIGHTING EQUIPMENT				
	TASERS				
	SERVICE WEAPON RIFLES (2)				
	SVC WEAPON EQU(OPTICS/SLING/GUN TRAP				
	FIRE HOSE				
	FLOCK CAMERAS (6)				
	FF TURNOUT GEAR				
	AXON BODY/VEHICLE CAMERAS				
	FIRE TRUCK TIRES				
	CLEMIS & LEIN PGM SERVICES				
	MDIS SECURITY CAMERA SYSTEM				
	BULLET-PROOF VESTS				
	GLOCK FIREARMS & HOLSTERS				
205-900-981.00	CAPITAL VEHICLES PURCHASES	131,455			
	DETECTIVE BUREAU VEHICLES				
	CODE ENFORCEMENT OFFICER VEHICLE				
205-900-985.00	CAPITAL EQUIPMENT - PUBLIC SAFETY	54,376			
205-900-985.20	EQUIPMENT - PUBLIC SAFETY	717			
	NET OF REVENUES/APPROPRIATIONS - UNK_EXP	(375,431)			
	NET OF REVENUES/APPROPRIATIONS - 900 - CAPITAL OUTLAY	(375,431)			
Dept 906 - DEBT SERVICE					
UNK EXP					
205-906-991.50	PRINCIPAL PAYMENT - SIB LOAN	95,530			
205-906-992.50	INTEREST EXPENSE - SIB LOAN	3,330			
	NET OF REVENUES/APPROPRIATIONS - UNK_EXP	(98,860)			
	NET OF REVENUES/APPROPRIATIONS - 906 - DEBT SERVICE	(98,860)			
Dept 966 - TRANSFERS OUT TO OTHER FUNDS					
UNK EXP					
205-966-995.10	INTERFUND TRANSFER T/401:PS CAR/I				
205-966-995.12	INTERFUND TRANSFERS T/401: VEHICLE				
205-966-995.14	INTERFUND TRANSFER TO 401 - FIRE T	100,000	100,000	100,000	
	NET OF REVENUES/APPROPRIATIONS - UNK_EXP	(100,000)	(100,000)	(100,000)	
	NET OF REVENUES/APPROPRIATIONS - 966 - TRANSFERS OUT	(100,000)	(100,000)	(100,000)	
	ESTIMATED REVENUES - FUND 205	8,120,074	8,416,811	8,182,324	8,672,000
	APPROPRIATIONS - FUND 205	8,362,269	9,072,402	6,297,673	8,760,000
	NET OF REVENUES/APPROPRIATIONS - FUND 205	(242,195)	(655,591)	1,884,651	(88,000)
	BEGINNING FUND BALANCE	5,431,889	5,189,694	5,189,694	7,039,588
	FUND BALANCE ADJUSTMENTS		(34,757)	(34,757)	
	ENDING FUND BALANCE	5,189,694	4,499,346	7,039,588	6,951,588

GL NUMBER	DESCRIPTION	2024-25 ACTIVITY	2025-26 AMENDED BUDGET	2025-26 THRU 06/30/26 ACTIVITY	2026-27 PRELIMINARY BUDGET
Dept 000 - FUND REVENUE					
UNK_REV					
208-000-403.00	CURRENT REAL PROPERTY TAXES - PARK	242,073	251,687	247,783	263,100
	FOOTNOTE AMOUNTS:				263,100
208-000-416.00	PER L-4037 ASSESSMENT ROLL CERT				
208-000-523.01	BOR & PR YR TAX ADJ PD T/ OAKLAND	(50)		(150)	
208-000-525.00	FEDERAL SPARK GRANT		500,000		
	FEDERAL-COMMUNITY PROJECT FUNDING				250,000
	FOOTNOTE AMOUNTS:				250,000
	FEDERAL COMMUNITY PROJECT FUNDING THRU HUD				
208-000-569.00	STATE GRANTS - OTHER				
208-000-573.00	LOCAL COMMUNITY STABILIZATION SHARE			615	
208-000-582.01	DTE TREE PLANTING GRANT	2,450			
208-000-583.00	MATCHING FUND REVENUE - OAKLAND CC		100,000		
208-000-665.00	INTEREST F/INVESTMENTS	14,048	8,500	15,208	13,000
208-000-674.04	DONATIONS			320	
208-000-674.07	PARK DONATIONS - TREES	2,095		3,125	
208-000-687.00	REFUND/REBATES/MUNI SERVICE GRANTS	22,448			
208-000-688.00	OTHER REVENUE				
208-000-694.00	PROCEEDS				
208-000-699.01	INTERFUND TRANSFER IN F/ GENERAL F				
	NET OF REVENUES/APPROPRIATIONS - UNK_REV	283,064	860,187	266,901	526,100
UNK_EXP					
208-000-995.01	INTERFUND TRANSFERS - T/GENERAL FU				
	NET OF REVENUES/APPROPRIATIONS - UNK_EXP				
	NET OF REVENUES/APPROPRIATIONS - 000 - FUND REVENUE	283,064	860,187	266,901	526,100
Dept 751 - PARKS AND RECREATION DEPARTMENT					
UNK_EXP					
208-751-702.00	WAGES - FULL TIME EMPLOYEES				
208-751-704.00	WAGES - PART TIME EMPLOYEES				
208-751-709.00	FICA				
208-751-711.00	MEDICARE				
208-751-713.00	OVERTIME				
208-751-714.00	LONGEVITY PAY				
208-751-716.00	DEFINED CONTRIBUTION PENSION PLAN				
208-751-718.00	HEALTH INSURANCE PREMIUMS - CURREN			1,317	
208-751-718.02	LIFE & DISABILITY INS			39	
208-751-718.03	DENTAL INSURANCE			149	
208-751-718.04	HEALTH - H R A - BCN				
208-751-728.00	DC HEALTH SAVINGS 3% CONTRIBUTION				
208-751-970.00	CAPITAL OUTLAY - GOVERNMENTAL CAP			3,736	720,000
	FOOTNOTE AMOUNTS:				180,000
	BEVERLY PARK FENCE				
	FOOTNOTE AMOUNTS:				80,000
	BEVERLY PARK GAZEBO PROJECT				
	FOOTNOTE AMOUNTS:				450,000
	BEVERLY GREEN PHASE 2 HARDSCAPE;FENCING;LIGHTING;LANDSCAPING				
	FOOTNOTE AMOUNTS:				10,000
	MISC EQUIPMENT				
	GL # FOOTNOTE TOTAL:				720,000
	NET OF REVENUES/APPROPRIATIONS - UNK_EXP			(5,241)	(720,000)
	NET OF REVENUES/APPROPRIATIONS - 751 - PARKS AND REC			(5,241)	(720,000)
Dept 900 - CAPITAL OUTLAY					
UNK_EXP					
208-900-974.01	LAND IMPROVEMENTS - BEVERLY PARK		95,000		
	LAND IMPROVEMENTS PER COUNCIL				
	ADA PARKING				
208-900-974.02	LAND IMPROVEMENTS - BEVERLY GREEN	43,756	200,000		
	PHASE 2 HARDSCAPE;FENCING;LIGHTING;LANDSCAPING				
208-900-974.03	LAND IMPROVEMENTS - DOUGLAS EVANS		100,000		
	PARKING LOT				
208-900-974.10	LAND IMPROVEMENTS - RIVERSIDE PARK		150,000		
	HARDSCAPE;PATHWAYS;LIGHTING;LANDSCAPING				
208-900-975.01	BUILDING IMPROVEMENTS - BEVERLY P	22,448	10,000		
	GENL BLDG IMPROVEMENTS				
208-900-985.91	EQUIPMENT - BEVERLY PARK	22,550	10,000	386	
	DISC GOLF EQUIPMENT				
208-900-986.01	CAPITAL PARK SITE IMPROVEMENT		15,000		
	ALL PARKS - NEW LANDSCAPING				
	NET OF REVENUES/APPROPRIATIONS - UNK_EXP	(88,754)	(580,000)	(386)	
	NET OF REVENUES/APPROPRIATIONS - 900 - CAPITAL OUTLAY	(88,754)	(580,000)	(386)	

GL NUMBER	DESCRIPTION	2024-25 ACTIVITY	2025-26 AMENDED BUDGET	2025-26 ACTIVITY THRU 06/30/26	2026-27 PRELIMINARY BUDGET
Dept 906 - DEBT SERVICE					
UNK_EXP					
208-906-991.75	PARK IMPROV LOAN - PRINCIPAL PAYME				
208-906-992.75	PARK IMPROV LOAN - INTEREST EXPENS				
208-906-995.01	INTERFUND TRANSFERS - T/GENERAL FU		200,000		
	NET OF REVENUES/APPROPRIATIONS - UNK_EXP		(200,000)		
	NET OF REVENUES/APPROPRIATIONS - 906 - DEBT SERVICE		(200,000)		
ESTIMATED REVENUES - FUND 208					
		283,064	860,187	266,901	526,100
APPROPRIATIONS - FUND 208					
		88,754	780,000	5,627	720,000
NET OF REVENUES/APPROPRIATIONS - FUND 208					
		194,310	80,187	261,274	(193,900)
	BEGINNING FUND BALANCE	140,113	334,423	334,423	595,697
	ENDING FUND BALANCE	334,423	414,610	595,697	401,797

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GL NUMBER	DESCRIPTION	2024-25 ACTIVITY	2025-26 AMENDED BUDGET	2025-26 ACTIVITY THRU 06/30/26	2026-27 PRELIMINARY BUDGET
Dept 000 - FUND REVENUE					
UNK_REV					
226-000-404.00	RUBBISH TAXES		1,167,145	1,148,086	1,227,700
	FOOTNOTE AMOUNTS:				1,227,700
	PER L-4037 ASSESSMENT ROLL CERT			(458)	
226-000-416.00	BOR & PR YR TAX ADJ PD T/ OAKLAND				4,000
226-000-573.00	LOCAL COMMUNITY STABILIZATION SHARE		4,000	2,593	
226-000-665.00	INTEREST F/INVESTMENTS		13,000	15,151	14,000
	NET OF REVENUES/APPROPRIATIONS - UNK REV		1,184,145	1,165,372	1,245,700
NET OF REVENUES/APPROPRIATIONS - 000 - FUND REVENUE			1,184,145	1,165,372	1,245,700
Dept 528 - RUBBISH COLLECTION/DISPOSAL					
UNK_EXP					
226-528-702.00	WAGES - FULL TIME EMPLOYEES		51,249	32,118	112,400
226-528-704.00	WAGES - PART TIME EMPLOYEES				20,800
226-528-705.00	VACATION PAY		415	414	400
226-528-706.00	HOLIDAY PAY				
226-528-709.00	FICA		3,177	1,990	8,100
226-528-711.00	MEDICARE		769	465	1,900
226-528-712.00	HEALTH INSURANCE OPT OUT				
226-528-713.00	OVERTIME		150	446	100
226-528-716.00	DEFINED CONTRIBUTION PENSION PLAN		7,688	4,920	16,900
226-528-718.00	HEALTH INSURANCE PREMIUMS - CURREN		8,101	7,115	20,500
226-528-718.02	LIFE & DISABILITY INS			30	900
226-528-718.03	DENTAL INSURANCE		1,100	865	2,300
226-528-718.04	HEALTH - H R A - BCN				
226-528-725.00	WORKERS COMPENSATION				
226-528-728.00	DC HEALTH SAVINGS 3% CONTRIBUTION		1,538	964	3,400
226-528-755.00	TOOLS & SUPPLIES		100	78	5,200
226-528-801.00	PROFESSIONAL SERVICES				
226-528-919.01	RUBBISH COLLECTION		729,366	463,405	727,400
	FOOTNOTE AMOUNTS:				675,100
	3% INC-(27,308.25*1.03*24=675,060)				
	FOOTNOTE AMOUNTS:				52,300
	4% INC-(4,227.00*1.03*12)=52,246)				
	GL # FOOTNOTE TOTAL:				727,400
226-528-919.02	CHRISTMAS TREE CHIPPING		959	449	1,000
226-528-919.04	RUBBISH DISPOSAL		242,565	153,241	277,400
	FOOTNOTE AMOUNTS:				225,100
	RUBBISH - 3% INC (9102.75*1.03*24=225,019.98)				
	FOOTNOTE AMOUNTS:				52,300
	MONTHLY SURCHARGE (4,227*1.03*12=52,246)				
	GL # FOOTNOTE TOTAL:				277,400
226-528-919.06	CURBSIDE CHIPPING		22,382	22,818	
226-528-919.07	STORM DAMAGE - PICKUP AND DISPOSAL		29,113	386	35,000
226-528-932.00	VEHICLE REPAIRS & MAINTENANCE		2,500	2,508	6,000
226-528-932.01	REPAIRS AND MAINTENANCE		1,300	1,257	6,000
226-528-970.00	CAPITAL OUTLAY - GOVERNMENTAL CAP1		49,300	49,286	
	NET OF REVENUES/APPROPRIATIONS - UNK_EXP		(1,151,772)	(742,755)	(1,245,700)
NET OF REVENUES/APPROPRIATIONS - 528 - RUBBISH COLLEC			(1,151,772)	(742,755)	(1,245,700)
ESTIMATED REVENUES - FUND 226			1,184,145	1,165,372	1,245,700
APPROPRIATIONS - FUND 226			1,151,772	742,755	1,245,700
NET OF REVENUES/APPROPRIATIONS - FUND 226			32,373	422,617	
BEGINNING FUND BALANCE					422,617
ENDING FUND BALANCE			32,373	422,617	422,617

Calculations as of 06/30/2026

GL NUMBER	DESCRIPTION	2024-25 ACTIVITY	2025-26 AMENDED BUDGET	2025-26 ACTIVITY THRU 06/30/26	2026-27 PRELIMINARY BUDGET
Dept 000 - FUND REVENUE					
UNK_REV					
271-000-402.00	CURRENT REAL PROPERTY TAXES	619,191	643,931	633,990	669,800
	FOOTNOTE AMOUNTS:				669,800
	PER L-4037 ASSESSMENT ROLL CERT				
271-000-416.00	BOR & PR YR TAX ADJ PD T/ OAKLAND	(129)		(384)	
271-000-573.00	LOCAL COMMUNITY STABLIZATION SHARE	6,964	2,000		
271-000-665.00	INTEREST F/INVESTMENTS	10,510	10,000	9,553	10,000
	NET OF REVENUES/APPROPRIATIONS - UNK REV	636,536	655,931	643,159	679,800
	NET OF REVENUES/APPROPRIATIONS - 000 - FUND REVENUE	636,536	655,931	643,159	679,800
Dept 790 - LIBRARY					
UNK_EXP					
271-790-831.00	CONTRIBUTION TO LIBRARY	618,260	643,931	483,824	669,800
	NET OF REVENUES/APPROPRIATIONS - UNK EXP	(618,260)	(643,931)	(483,824)	(669,800)
	NET OF REVENUES/APPROPRIATIONS - 790 - LIBRARY	(618,260)	(643,931)	(483,824)	(669,800)
	ESTIMATED REVENUES - FUND 271	636,536	655,931	643,159	679,800
	APPROPRIATIONS - FUND 271	618,260	643,931	483,824	669,800
	NET OF REVENUES/APPROPRIATIONS - FUND 271	18,276	12,000	159,335	10,000
	BEGINNING FUND BALANCE	53,768	72,044	72,044	231,379
	ENDING FUND BALANCE	72,044	84,044	231,379	241,379

Calculations as of 06/30/2026

GL NUMBER	DESCRIPTION	2024-25 ACTIVITY	2025-26 AMENDED BUDGET	2025-26 ACTIVITY THRU 06/30/26	2026-27 PRELIMINARY BUDGET
Dept 000 - FUND REVENUE					
UNK_REV					
401-000-502.07	MDNR GRANT				
401-000-505.10	FEMA AFG GRANT FOR SCBA - FEDERAL				
401-000-505.11	FEMA GRANT				
401-000-505.13	PUBLIC SAFETY SOFA GRANT - APOLLO				
401-000-542.01	CONTRIBUTION F/OAKLAND COUNTY				
401-000-542.02	CONTRIBUTION F/WAYNE COUNTY				
401-000-598.50	CONTRIBUTION F/LOCAL UNITS - FEMA				
401-000-598.51	FEMA GRANT - LOCAL MATCH (NON FED)				
401-000-665.00	INTEREST F/INVESTMENTS	71,997	75,000	86,124	30,000
401-000-673.01	SALE OF VEHICLES - PUBLIC SAFETY				
401-000-674.00	PRIVATE CONTRIBUTIONS & DONATIONS				
401-000-675.00	CALENDAR AD REVENUE				
401-000-675.06	PUBLIC SAFETY EQUIPMENT SALES				
401-000-675.12	GREENING MEMORIAL FUND				
401-000-675.70	PROCEEDS FIRE TRUCK-FACE VALUE DEI				
401-000-675.80	PARK DINNER/AUCTION 9/22/99				
401-000-676.00	REIMBURSEMENTS-SIDEWALKS			7,884	
401-000-688.00	OTHER REVENUE				
401-000-696.00	PROCEEDS FROM SALE OF BONDS	2,000,000			
401-000-699.01	INTERFUND TRANSFER IN F/ GENERAL I	1,100,000	2,100,000		
CONTR FR GEN FUND TO COVER SIDEWALK CAP OUTLAY					
401-000-699.02	IINTERFUND TRANSFERS IN FROM MAJOF				
401-000-699.05	INTERFUND TRANSFERS IN FROM PUBLIC				
401-000-699.06	INTERFUND TRANSFERS -F/VEHICLES				
401-000-699.07	INTERFUND TRANSFER F/205 FOR SCBA				
401-000-699.08	CONTRIB/205 FOR CAPITAL RADIO EQUI				
401-000-699.09	CONTRIB F/P.S. FOR AXON CAMS				
401-000-699.10	INTERFUND TRANSFERS-F/FIRE TRUCK	100,000	100,000	100,000	
CONTR FR PUBLIC SAFETY FOR FUTURE FIRE TRUCK PURCHASES					
401-000-699.59	CONTRIBUTION F/WATER/SEWER				
NET OF REVENUES/APPROPRIATIONS - UNK REV		3,271,997	2,275,000	194,008	30,000
NET OF REVENUES/APPROPRIATIONS - 000 - FUND REVENUE		3,271,997	2,275,000	194,008	30,000
Dept 444 - SIDEWALKS					
UNK_EXP					
401-444-970.00	CAPITAL OUTLAY - GOVERNMENTAL CAP1				
NET OF REVENUES/APPROPRIATIONS - UNK EXP					
NET OF REVENUES/APPROPRIATIONS - 444 - SIDEWALKS					
Dept 900 - CAPITAL OUTLAY					
UNK_EXP					
401-900-974.05	LAND IMPROVEMENTS - SIDEWALKS - TR	514,325	1,791,400	85,925	355,000
CONSTRUCTION					
ENGINEERING					
401-900-974.06	LAND IMPROVEMENTS - SIDEWALKS - SF	124,788	757,375	465,962	
CONSTRUCTION					
ENGINEERING					
NET OF REVENUES/APPROPRIATIONS - UNK_EXP		(639,113)	(2,548,775)	(551,887)	(355,000)
NET OF REVENUES/APPROPRIATIONS - 900 - CAPITAL OUTLAY		(639,113)	(2,548,775)	(551,887)	(355,000)
ESTIMATED REVENUES - FUND 401		3,271,997	2,275,000	194,008	30,000
APPROPRIATIONS - FUND 401		639,113	2,548,775	551,887	355,000
NET OF REVENUES/APPROPRIATIONS - FUND 401		2,632,884	(273,775)	(357,879)	(325,000)
BEGINNING FUND BALANCE		325,888	2,958,772	2,958,772	2,600,893
ENDING FUND BALANCE		2,958,772	2,684,997	2,600,893	2,275,893

Calculations as of 06/30/2026

GL NUMBER	DESCRIPTION	2024-25 ACTIVITY	2025-26 AMENDED BUDGET	2025-26 ACTIVITY THRU 06/30/26	2026-27 PRELIMINARY BUDGET
Dept 000 - FUND REVENUE					
UNK_REV					
592-000-455.00	SPECIAL ASSESS TAXES - DELINQUENT	19,482	121,300	121,924	150,000
592-000-502.01	FEDERAL GRANT - DEPT OF ENVIRON PI	445,608			
592-000-502.05	FED PASS THRU GRANT:EGLE:WATER SEI	124,463	125,000	36,474	
592-000-528.02	FEDERAL FRANT - O.C. INFRASTRUCTU	21,235		46,031	
592-000-630.00	SALE OF WATER	1,192,669	1,486,496	959,982	2,059,800
592-000-631.00	SEWAGE DISPOSAL CHARGES	3,239,069	4,402,953	2,498,539	3,579,800
592-000-632.00	READY TO SERVE CHARGE	1,791,128	1,948,452	1,206,465	2,576,300
592-000-633.00	DEBT SERVICE CHARGES	748,523	755,865	473,465	377,200
592-000-634.00	I W C CHARGE	19,288	21,117	10,797	21,100
592-000-635.00	METER CHARGE	10,576	18,000	13,009	15,500
592-000-637.00	CONNECTION FEES	6,037	13,000	948	13,000
592-000-655.00	PENALTIES RE WATER/SEWER PAYMENTS	112,071	100,000	93,595	100,000
592-000-665.00	INTEREST F/INVESTMENTS	65,007	100,000	59,977	100,000
592-000-667.01	RENTAL DPW BUILDING	600	600	158	
592-000-668.00	ROYALTY REVENUE	4,980	5,000	4,472	5,000
FOOTNOTE AMOUNTS:					
REC'D FR SERVICE WARRANTIES OF AMERICA					
592-000-673.00	GAIN (LOSS) ON SALE OF ASSETS	(1,380)			
592-000-688.00	OTHER REVENUE	2,567	1,000	1,599	1,000
592-000-692.00	SEWER RESERVE - PROCEEDS				
592-000-699.87	TRANSFERS IN FROM 901 FOR 287 ARP	434,310			
NET OF REVENUES/APPROPRIATIONS - UNK_REV		8,236,233	9,098,783	5,527,435	8,998,700
NET OF REVENUES/APPROPRIATIONS - 000 - FUND REVENUE		8,236,233	9,098,783	5,527,435	8,998,700
Dept 228 - INFORMATION TECHNOLOGY					
UNK_EXP					
592-228-933.01	BS&A SOFTWARE ANNUAL SUPPORT FEE	680			
592-228-933.04	BADGER SERVICE CONTRACT	7,108			
NET OF REVENUES/APPROPRIATIONS - UNK_EXP		(7,788)			
NET OF REVENUES/APPROPRIATIONS - 228 - INFORMATION TE		(7,788)			
Dept 536 - DIRECT CHARGES - WATER/SEWER SYSTEMS					
UNK_EXP					
592-536-811.00	ENGINEERING SVCS		10,000	2,762	
592-536-917.00	SEWAGE/STORM DISPOSAL CHARGE	2,653,684	2,962,923	1,892,229	2,955,200
FOOTNOTE AMOUNTS:					
EFSDDD SEWER PER WRC: 4% INC - \$214,232 * 12= \$2,570,784					
FOOTNOTE AMOUNTS:					
GWK SEWER ESTIMATE: 4% INC - \$32,032 * 12 = \$384,384					
GL # FOOTNOTE TOTAL:					
592-536-917.01	SEWER PUMP EXPENSES	25,995	25,000	8,310	25,000
592-536-917.04	I W C SURCHARGE	11,499	13,182	8,699	13,200
592-536-918.00	WATER CONSUMPTION CHARGE	754,183	882,866	570,564	930,000
FOOTNOTE AMOUNTS:					
PER SOCWA					
592-536-918.15	CROSS CONNECTION MONITORING	4,152	4,200		3,400
592-536-918.55	WATER SERVICE LINE VERIFICATIONS		125,000		
592-536-925.50	PUBLIC WATER - ANNUAL FEE	10,158	10,200	8,611	10,500
FOOTNOTE AMOUNTS:					
EGLE PUBLIC WATER SUPPLY ANNUAL FEE					
FOOTNOTE AMOUNTS:					
EGLE STORMWATER ANNUAL PERMIT FEE					
GL # FOOTNOTE TOTAL:					
592-536-934.23	SEWER REPAIR AND LINING	52,363	250,000	146,693	
592-536-946.00	ENGINEERING	6,274			
592-536-970.00	CAPITAL OUTLAY - GOVERNMENTAL CAP				125,000
FOOTNOTE AMOUNTS:					
2 UTILITY TRUCKS					
NET OF REVENUES/APPROPRIATIONS - UNK_EXP		(3,518,308)	(4,283,371)	(2,637,868)	(4,062,300)
NET OF REVENUES/APPROPRIATIONS - 536 - DIRECT CHARGES		(3,518,308)	(4,283,371)	(2,637,868)	(4,062,300)
Dept 537 - CAPITAL OUTLAY/SEWER REPAIR					
UNK_EXP					
592-537-970.00	CAPITAL OUTLAY - GOVERNMENTAL CAP				
592-537-972.02	DWRF - CHARGES				
NET OF REVENUES/APPROPRIATIONS - UNK_EXP					
NET OF REVENUES/APPROPRIATIONS - 537 - CAPITAL OUTLAY					
Dept 540 - OFFICE/ADMINISTRATION CHARGES					
UNK_EXP					
592-540-702.00	WAGES - FULL TIME EMPLOYEES	54,809	94,890	80,447	136,700

Calculations as of 06/30/2026

GL NUMBER	DESCRIPTION	2024-25 ACTIVITY	2025-26 AMENDED BUDGET	2025-26 ACTIVITY THRU 06/30/26	2026-27 PRELIMINARY BUDGET
Dept 540 - OFFICE/ADMINISTRATION CHARGES					
UNK_EXP					
592-540-709.00	FICA	3,335	5,707	4,851	8,400
592-540-711.00	MEDICARE	780	1,335	1,134	2,000
592-540-714.00	LONGEVITY PAY	432			
592-540-715.01	PENSION EXPENSE - GENERAL GOVERNME				
592-540-716.00	DEFINED CONTRIBUTION PENSION PLAN	7,399	14,310	15,609	20,500
592-540-718.00	HEALTH INSURANCE PREMIUMS - CURREN	14,602	32,327	25,780	23,500
592-540-718.02	LIFE & DISABILITY INS	690	808	971	1,100
592-540-718.03	DENTAL INSURANCE	898	1,797	1,925	2,200
592-540-718.04	HEALTH - H R A - BCN	1,242	3,000	576	1,500
592-540-725.00	WORKERS COMPENSATION				
592-540-728.00	DC HEALTH SAVINGS 3% CONTRIBUTION	1,645	2,847	3,241	4,100
592-540-752.00	OFFICE SUPPLIES	26	536	1,938	800
592-540-755.00	TOOLS & SUPPLIES	2,313	1,607	1,133	5,000
592-540-801.00	PROFESSIONAL SERVICES	16,588	32,200	4,255	9,100
	FOOTNOTE AMOUNTS:				100
	MISS DIG				
	FOOTNOTE AMOUNTS:				9,000
	OTHER				
	GL # FOOTNOTE TOTAL:				9,100
592-540-801.10	OC INFRASTR GRANT BASEMT BACKUP PI	155		6,780	
592-540-801.11	OC INFRASTR GRANT SANITARY SEWER I	441			
592-540-802.00	LEGAL FEES				
592-540-803.00	ADMINISTRATION CHARGE	195,000	205,000	153,750	210,000
	FOOTNOTE AMOUNTS:				210,000
	PER PAYROLL WORKSHEET(TAB "101")				
592-540-810.09	AUDIT FEES		30,000	31,761	31,900
592-540-811.00	ENGINEERING SVCS		15,450	13,302	
592-540-850.01	COMMUNICATIONS - PHONE, INTERNET		2,142		
592-540-851.00	POSTAGE	5,684	6,000	4,761	6,000
592-540-901.00	TRAVEL, MEALS AND CONFERENCES	34	1,071	138	1,100
592-540-915.00	MEMBERSHIPS AND DUES	3,294	7,210	5,260	5,300
	FOOTNOTE AMOUNTS:				1,000
	MI RURAL WATER ASSN				
	FOOTNOTE AMOUNTS:				4,000
	ALLIANCE OF ROUGE				
	FOOTNOTE AMOUNTS:				300
	MML				
	GL # FOOTNOTE TOTAL:				5,300
592-540-916.02	EDUCATION & TRAINING	12,480	2,142	2,680	15,000
592-540-932.01	REPAIRS AND MAINTENANCE				
592-540-933.00	SOFTWARE SUBSCRIPT/MAINT AGREEMENT			5,281	28,500
	FOOTNOTE AMOUNTS:				28,500
	BSA (ONE TIME + ANNUAL SUPPORT				
592-540-933.04	BADGER SERVICE CONTRACT	1,736			8,000
592-540-934.50	R & M OFFICE EQUIPMENT	458	1,071		
592-540-935.00	PROPERTY LIABILITY INSURANCE	7,171	5,356	15,923	49,100
592-540-946.00	ENGINEERING	19,398			
592-540-955.00	MISCELLANEOUS EXPENSE		1,030	417	
	NET OF REVENUES/APPROPRIATIONS - UNK_EXP	(350,610)	(467,836)	(381,913)	(569,800)
	NET OF REVENUES/APPROPRIATIONS - 540 - OFFICE/ADMINIS	(350,610)	(467,836)	(381,913)	(569,800)
Dept 543 - REPAIR & MAINTENANCE					
UNK_EXP					
592-543-702.00	WAGES - FULL TIME EMPLOYEES		43,300	27,177	112,400
592-543-704.00	WAGES - PART TIME EMPLOYEES				20,800
592-543-705.00	VACATION PAY		400	351	400
592-543-709.00	FICA		2,700	1,810	8,000
592-543-711.00	MEDICARE		700	423	1,900
592-543-713.00	OVERTIME		2,500	2,462	2,500
592-543-716.00	DEFINED CONTRIBUTION PENSION PLAN				16,900
592-543-717.00	DEFINED BENEFIT PENSION CONTRIBUTI				5,500
592-543-718.00	HEALTH INSURANCE PREMIUMS - CURREN				20,500
592-543-718.02	LIFE & DISABILITY INS				900
592-543-718.03	DENTAL INSURANCE				2,300
592-543-718.04	HEALTH - H R A - BCN				
592-543-728.00	DC HEALTH SAVINGS 3% CONTRIBUTION				3,400
592-543-755.00	TOOLS & SUPPLIES		12,350	12,347	5,000
592-543-794.00	NON-CAPITAL EQUIPMENT				30,000
	FOOTNOTE AMOUNTS:				9,800
	WATER LINE LOCATOR				
	FOOTNOTE AMOUNTS:				20,200
	OTHER				
	GL # FOOTNOTE TOTAL:				30,000
592-543-811.00	ENGINEERING SVCS				80,000

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GL NUMBER	DESCRIPTION	2024-25 ACTIVITY	2025-26 AMENDED BUDGET	2025-26 ACTIVITY THRU 06/30/26	2026-27 PRELIMINARY BUDGET
Dept 543 - REPAIR & MAINTENANCE					
UNK EXP					
	FOOTNOTE AMOUNTS:				30,000
	MISC ENGINEERING				40,000
	FOOTNOTE AMOUNTS:				10,000
	RELIABILITY STUDY & GENERAL PLAN UPDATE				
	FOOTNOTE AMOUNTS:				80,000
	OTHER				
	GL # FOOTNOTE TOTAL:				80,000
592-543-917.03	WRC SEWER CONTRACT	499,300	588,340	389,947	580,000
	FOOTNOTE AMOUNTS:				580,000
	PRELIM FR WRC: 2.5% INC - \$48,056/MONTH=\$576,672				
592-543-917.05	MISS DIG CONTRACT	48		66	
592-543-917.06	WRC CSO MAINT CONTRACT	832,499	926,628	694,971	965,000
	FOOTNOTE AMOUNTS:				965,000
	EST 4% INCREASE				
592-543-918.03	WRC WTR MAIN BREAK CONTRACT	318,246	391,550	308,413	400,000
	FOOTNOTE AMOUNTS:				400,000
	ESTIMATE				
592-543-925.00	R&M WATER MAINS	5,084			
592-543-930.02	DPW BUILDING EXPENSE				
592-543-932.00	VEHICLE REPAIRS & MAINTENANCE				
592-543-932.01	REPAIRS AND MAINTENANCE		116,231	76,204	210,000
	FOOTNOTE AMOUNTS:				120,000
	MISC				
	FOOTNOTE AMOUNTS:				40,000
	WATER SVC LINE VERIFICATIONS				
	FOOTNOTE AMOUNTS:				50,000
	WATER LEAD SVC LINE REPLACEMENTS				
	GL # FOOTNOTE TOTAL:				210,000
592-543-932.84	R & M - WATER LINE	6,780			
592-543-934.06	R&M HYDRANTS	31,005			
592-543-934.08	R & M METERS	53,706			
592-543-934.11	R & M EQUIPMENT	4,932			
592-543-934.12	R & M MISS DIG	15,503			
592-543-934.15	R & M SEWER LINES	138			
592-543-934.43	DRAIN REPAIR & MAINTENANCE	6,568			
592-543-937.09	R & M STORM SEWERS	5,283			
592-543-939.00	METER READING	6,347	7,571	3,601	
592-543-945.84	R & M MANHOLES	805			
592-543-970.00	CAPITAL OUTLAY - GOVERNMENTAL CAP]		1,673,050	577,224	2,170,000
	FOOTNOTE AMOUNTS:				450,000
	SEWER LINING (INCL CONST/ENGRG 50K)				
	FOOTNOTE AMOUNTS:				1,720,000
	WATER MAIN REPLACEMENTS (INCL CONST/ENGRG 225K)				
	GL # FOOTNOTE TOTAL:				2,170,000
NET OF REVENUES/APPROPRIATIONS - UNK_EXP		(1,786,244)	(3,765,320)	(2,094,996)	(4,635,500)
NET OF REVENUES/APPROPRIATIONS - 543 - REPAIR & MAINI		(1,786,244)	(3,765,320)	(2,094,996)	(4,635,500)
Dept 550 - OTHER EXPENSES					
UNK_EXP					
592-550-755.00	TOOLS & SUPPLIES	9,553	4,120		
592-550-930.02	DPW BUILDING EXPENSE		5,356		
592-550-932.00	VEHICLE REPAIRS & MAINTENANCE		5,000		
NET OF REVENUES/APPROPRIATIONS - UNK_EXP		(9,553)	(14,476)		
NET OF REVENUES/APPROPRIATIONS - 550 - OTHER EXPENSES		(9,553)	(14,476)		
Dept 559 - DEPRECIATION EXPENSE					
UNK_EXP					
592-559-968.00	DEPRECIATION EXP MAINS & SEWE	514,870	540,000		540,000
592-559-968.01	DEPRECIATION EXPENSE METERS	41,152	41,152		41,200
592-559-968.02	DEPRECIATION EXP BUILDING				
592-559-968.04	DEPRECIATION EXP VEHICLES				
592-559-968.05	DEPRECIATION EXP EQUIPMENT	5,000	102		3,000
592-559-968.06	DEPRECIATION EXP COMP SOFT				
592-559-968.07	DEPRECIATION EXP COMPUTER HAR				
NET OF REVENUES/APPROPRIATIONS - UNK_EXP		(561,022)	(581,254)		(584,200)
NET OF REVENUES/APPROPRIATIONS - 559 - DEPRECIATION E		(561,022)	(581,254)		(584,200)
Dept 600 - GAIN/LOSS ON SALE OF ASSETS					
UNK_REV					
592-600-693.00	SALES OF CAPITAL ASSETS - PROCEEDS				
NET OF REVENUES/APPROPRIATIONS - UNK_REV					

Calculations as of 06/30/2026

GL NUMBER	DESCRIPTION	2024-25 ACTIVITY	2025-26 AMENDED BUDGET	2025-26 ACTIVITY THRU 06/30/26	2026-27 PRELIMINARY BUDGET
Dept 600 - GAIN/LOSS ON SALE OF ASSETS					
NET OF REVENUES/APPROPRIATIONS - 600 - GAIN/LOSS ON S					
Dept 900 - CAPITAL OUTLAY					
UNK_EXP					
592-900-972.04	WATER LINE REPLACEMENTS	6,000			
592-900-972.06	PIERCE ROAD WATER MAIN IMPROVEMENTS	(351,150)			
592-900-972.07	WATER METERS	4,137			
592-900-973.03	WATER - SERVICE LINE VERIFICATIO	113,021			
EGLE GRANT LEAD SVC LINE INVESTIGATIONS					
592-900-973.15	SANITARY PUMP STATION IMPROVEMENTS				
592-900-973.99	WATER AND SEWER RESERVE				
592-900-977.43	EQUIPMENT - WATER AND SEWER	3,735			
NET OF REVENUES/APPROPRIATIONS - UNK_EXP		224,257			
NET OF REVENUES/APPROPRIATIONS - 900 - CAPITAL OUTLAY		224,257			
Dept 906 - DEBT SERVICE					
UNK_EXP					
592-906-992.59	INTEREST EXP - GEORGE W. KUHN DRAI	548	435	435	400
FOOTNOTE AMOUNTS:					
SERIES 2008G 26.82					100
FOOTNOTE AMOUNTS:					
SERIES 2008H 290.84					300
GL # FOOTNOTE TOTAL:					400
592-906-992.60	INTEREST EXP - WATER BONDS	3,402			
592-906-992.65	INTEREST EXPENSE - EVERGREEN /FARM	81,023	71,909	78,708	71,800
NET OF REVENUES/APPROPRIATIONS - UNK_EXP		(84,973)	(72,344)	(79,143)	(72,200)
NET OF REVENUES/APPROPRIATIONS - 906 - DEBT SERVICE		(84,973)	(72,344)	(79,143)	(72,200)
ESTIMATED REVENUES - FUND 592		8,236,233	9,098,783	5,527,435	8,998,700
APPROPRIATIONS - FUND 592		6,094,241	9,184,601	5,193,920	9,924,000
NET OF REVENUES/APPROPRIATIONS - FUND 592		2,141,992	(85,818)	333,515	(925,300)
BEGINNING FUND BALANCE		19,111,169	21,253,161	21,253,161	21,586,676
ENDING FUND BALANCE		21,253,161	21,167,343	21,586,676	20,661,376
ESTIMATED REVENUES - ALL FUNDS		29,140,299	29,178,474	20,518,810	27,272,730
APPROPRIATIONS - ALL FUNDS		25,602,455	33,957,210	19,113,163	29,491,567
NET OF REVENUES/APPROPRIATIONS - ALL FUNDS		3,537,844	(4,778,736)	1,405,647	(2,218,837)
BEGINNING FUND BALANCE - ALL FUNDS		31,749,279	35,490,495	35,490,495	37,059,457
FUND BALANCE ADJUSTMENTS - ALL FUNDS		203,371	163,315	163,315	
ENDING FUND BALANCE - ALL FUNDS		35,490,494	30,875,074	37,059,457	34,840,620

Village of Beverly Hills
Annual Debt Service Requirements

updated 4.8.26 ek

		Current	Non-Current									Total	
		6/30/26	6/30/27	6/30/28	6/30/29	6/30/30	6/30/31	6/30/32	6/30/33	6/30/34	6/30/35	>2035	Total
Governmental Activities													
A	MDOT State Infrastructure Bank	172,462	178,067	183,854	189,830	195,999	202,369	208,946	215,737	222,748	229,988		2,000,000
	Interest	65,000	59,395	53,608	47,633	41,463	35,093	28,516	21,725	14,714	7,475		374,621
Total General Debt Obligation		237,462	237,462	237,462	237,462	237,462	237,462	237,462	237,462	237,462	237,462		2,374,621
Business-type Activities													
	Evergreen-Farmington -Principal - (Below)	-	-	274,568	279,838	284,986	290,437	295,889	301,643	307,094	313,152	4,252,380	6,599,987
	Interest	71,758	71,758	69,184	63,987	58,692	53,297	47,800	42,198	36,491	30,677	(101,669)	444,174
G	George W. Kuhn Series 2005F Drain Bonds	736	-	-	-	-	-	-	-	-	-	-	736
	Interest	12	-	-	-	-	-	-	-	-	-	-	12
H	George W. Kuhn Series 2008G Drain Bonds	825	825	825	-	-	-	-	-	-	-	-	2,475
	Interest	40	27	-	-	-	-	-	-	-	-	-	67
I	George W. Kuhn Series 2008H Drain Bonds	3,672	3,795	3,878	3,960	-	-	-	-	-	-	-	15,305
	Interest	383	291	196	0	-	-	-	-	-	-	-	869
L	Drinking Water Revolving Fund (2004)	-	-	-	-	-	-	-	-	-	-	-	-
	Interest	-	-	-	-	-	-	-	-	-	-	-	-
	Rummell Relief Drainage District (2003)	-	-	-	-	-	-	-	-	-	-	-	-
	Interest	-	-	-	-	-	-	-	-	-	-	-	-
Total Governmental Debt Principal		172,462	178,067	183,854	189,830	195,999	202,369	208,946	215,737	222,748	229,988	-	2,000,000
Total Governmental Debt Interest		65,000	59,395	53,608	47,633	41,463	35,093	28,516	21,725	14,714	7,475	-	374,621
Total Governmental Fund Debt Payments		237,462	237,462	237,462	237,462	237,462	237,462	237,462	237,462	237,462	237,462	-	2,374,621
Total Business-type Debt Principal (592)		5,232	4,621	279,271	283,798	284,986	290,437	295,889	301,643	307,094	313,152	4,252,380	6,618,503
Total Business-type Debt Interest (592)		72,193	72,076	69,380	63,987	58,692	53,297	47,800	42,198	36,491	30,677	(101,669)	445,122
Total Business-type Fund Debt Payments (592)		77,425	76,697	348,651	347,785	343,678	343,734	343,689	343,841	343,586	343,828	4,150,711	7,063,625
Total Debt - All Funds Principal		177,694	182,688	463,125	473,628	480,985	492,807	504,835	517,380	529,843	543,139	4,252,380	8,618,503
Total Debt - All Funds Interest		137,193	131,471	122,988	111,619	100,155	88,390	76,316	63,924	51,205	38,151	(101,669)	819,743
Total Debt Payments - All Funds		314,888	314,159	586,113	585,247	581,140	581,197	581,151	581,303	581,048	581,290	4,150,711	9,438,247

(314,888)	FY26 Current
9,123,359	Non Current

		Governmental Activities		Business-type Activities		Total		Total
		Principal	Interest	Principal	Interest	Principal	Interest	Principal/Interest
Current FY26	2026	172,462	65,000	5,232	72,193	177,694	137,193	314,888
Current +1	2027	178,067	59,395	4,621	72,076	182,688	131,471	314,159
Current +2	2028	183,854	53,608	279,271	69,380	463,125	122,988	586,113
Current +3	2029	189,830	47,633	283,798	63,987	473,628	111,619	585,247
Current +4	2030	195,999	41,463	284,986	58,692	480,985	100,155	581,140
Current +5	2031	202,369	35,093	290,437	53,297	492,807	88,390	581,197
	2032-2035	877,419	72,430	1,217,778	157,166	2,095,197	229,596	2,324,793
>5	2036-2040	0	0	1,656,008	62,242	1,656,008	62,242	1,718,251
	2041-2045	0	0	1,819,550	(100,561)	1,819,550	(100,561)	1,718,989
	2046-2050			776,822	(63,351)	776,822	(63,351)	713,471
Total		\$ 2,000,000	\$ 374,621	\$ 6,618,503	\$ 445,122	\$ 8,618,503	\$ 819,743	\$ 9,438,247
Less Current FY26		\$ (172,462)	\$ (65,000)	\$ (5,232)	\$ (72,193)	\$ (177,694)	\$ (137,193)	\$ (314,888)
		\$ 1,827,538	\$ 309,621	\$ 6,613,271	\$ 372,929	\$ 8,440,809	\$ 682,550	\$ 9,123,359