



DEXTER TOWNSHIP

6880 DEXTER-PINCKNEY ROAD
DEXTER, MI 48130

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LONNIE SCOTT
SUPERVISOR
MICHELLE
STAMBOULELLIS
CLERK
BRAD METZ
TREASURER
ALICIA ABBOTT
KAREN NOLTE
LAURA SANDERS
KAREN SIKKENG
TRUSTEES

Board of Trustees – Budget Hearing February 17, 2026 6:00 PM

1. Call to Order
2. Roll Call/Conflict of Interest Check
3. Approval of Agenda
4. Call for Public Comment on FY 2027 Budget

Note that the public comment period is not a question-and-answer period; any questions from the public will be answered at a later date. If you would like a response, please include your contact information on the sign-in sheet.

5. Budget Discussion
 - a. Operating Budget Requests - *see budget book*
 - b. Capital Budget Requests - *see budget book*
 - c. General Appropriations Act

6. Second Call for Public Comment on FY 2027 Budget

Note that the public comment period is not a question-and-answer period; any questions from the public will be answered at a later date. If you would like a response, please include your contact information on the sign-in sheet.

7. Other Issues, Comments and Concerns of Board Members & Staff
8. Adjournment

**DEXTER TOWNSHIP
WASHTENAW COUNTY, MICHIGAN
2027 GENERAL APPROPRIATIONS ACT
Resolution # XX-XXX**

March 17, 2026

Resolution adopted at a meeting of the Board of Trustees of the Dexter Township, Washtenaw County, Michigan, held at the Township Hall, 6880 Dexter-Pinckney, Dexter Michigan, on March 17, 2026.

For purposes of compliance with Section 16 of the Uniform Budgeting and Accounting Act, being Act 2 of 1968, MCL § 141.421 *et seq.*, the Board of Trustees of the Township desires to pass a general appropriations act reflecting formal budget approval for the 2027 fiscal year, being April 1, 2026 through March 31, 2027, to establish a general appropriations act for the Township, to define the powers and duties of the Township officers in relation to the administration of the budget, and to provide remedies for refusal or neglect to comply with the requirements of this Resolution.

NOW, THEREFORE, BE IT HEREBY RESOLVED:

The Township Board finds, approves and determines all of the following:

1. Title. This resolution shall be known as the Dexter Township 2027 General Appropriations Act.
2. Chief Administrative Officer. The Supervisor shall be the Chief Administrative Officer and shall perform the duties of the Chief Administrative Officer under this Act.
3. Fiscal Officer. The Township Clerk shall be the Fiscal Officer and shall perform the duties of the Fiscal Officer enumerated in this Act.
4. Public Hearing on the Budget. Pursuant to MCL § 42.26, notice of a public hearing on the proposed budget was published in the Sun Times News on February 12, 2026 and held on February 17, 2026.
5. Estimated Revenues. Estimated township general fund and other fund revenues for the fiscal year are as follows:

Fund #		Estimated Revenue
101	General Fund	\$1,546,746
206	Fire Fund	\$1,397,532
207	Police Fund	\$842,487
245	Open Space Land Initiative Fund	\$250,395
	TOTAL REVENUES	\$4,037,160

6. Millage Levy. The Township Board shall cause to be levied and collected the property tax on all real and personal property within the Township upon the current tax roll an allocated general operating millage of **0.7703** mills, plus voter authorized millage of **2.3529** for fire services, and voter authorized millage of **01.3895** for police services, plus voter authorized millage of **0.4997** mills for Farm Preservation for a total levy equal to **4.9849** as set forth by the Board (or as authorized under state law and approved by the electorate and subject to any state required rollbacks or adjustments). Estimated tax revenue for the authorized **4.9849** mills subject to state rollbacks and adjustments is **\$2,751,642**.

7. Estimated Operating Expenditures. Estimated Township operating expenditures for the various township funds are as follows:

Fund #	Fund Name	Estimated Expenditures
101	General Fund	\$1,337,432
206	Fire Fund	\$1,318,883
207	Police Fund	\$796,289
245	Open Space Land Initiative Fund	\$567,470
	TOTAL OPERATING EXPENDITURES	\$4,020,074

8. Estimated Transfers. Estimated transfers between funds are as follows:

Fund #	Fund Name	Transfer In (Out)
101	General Fund	(135,600)
401	Capital Fund	135,600

9. Estimated Capital Expenditures. Estimated Township capital expenditures are funded by a combination of current estimated revenues and a planned use of fund balance thereby reducing or eliminating external financing costs.

Fund #	Fund Name	Estimated Expenditures
401	Capital Fund	\$282,174
	TOTAL EXPENDITURES	\$282,174

10. Total Estimated Operating and Capital Expenditures and Transfers. For the fiscal year end 2027 \$1,473,032 in total appropriations.

11. Adoption of Budget by Reference. The general fund budget of the Township as presented at the public hearing is hereby adopted by reference, with revenues and activity expenditures as indicated in Sections 5 and 7 of this Act. The budget for all other Township funds as presented at the public hearing is also adopted by reference.

12. Appropriation not a Mandate to Spend. Appropriations will be deemed maximum authorizations to incur expenditures. The Fiscal Officer shall exercise supervision and control to

ensure that expenditures are within appropriations and shall not issue any order for expenditures that exceed appropriations.

13. Authorization to Purchase. Items specifically noted in the budget detail as approved by the Board do not require further authorization by the Board prior to purchase, providing such purchase is within the approved amount and does not cause the cost center (department) budget to be exceeded, except as otherwise provided for in this resolution. Such expenditures shall only be approved by the department head responsible for the cost center, or the Township Executive Committee, and, if approved by the department head, shall be reported to the Township Executive Committee upon expenditure. The Executive Committee by unanimous vote shall have the authority to approve expenditures not specifically noted in the budget detail for items necessary to the orderly function of the Dexter Township office and for the various departments, provided individual expenditures don't exceed \$5,000.00 and further provided individual expenditures don't cause the cost center to which they are charged to exceed the budget approved by the Board, except as provided for elsewhere in this act, or unless deviation from this procedure is approved in advance by the Board. (Examples include, but are not limited to: Information Technology repairs or replacement and non-emergency repairs to the facility.)

14. Emergency Expenditures. The Chief Administrative Officer may approve the expenditure of funds for emergency purposes should the health or safety of Township personnel, residents or Township buildings. All such expenditures shall be reported to the Board within 7 days of obligating the expense.

15. Payment of Bills. Pursuant to MCL 41.75 all claims (bills) against the township shall be approved by the Township Board prior to being paid, except as otherwise stated in this act. The Township Clerk and Treasurer may pay certain bills prior to approval by the Township Board to avoid late penalties, service charges and interest (primarily utilities) and payroll in accordance with the approved salaries and hourly rates adopted in this appropriations act. The Township Board shall receive a list of claims (bills) paid prior to approval for approval at the next Board meeting.

16. Periodic Financial Reports. The Fiscal Officer shall transmit to the Township Board a report of financial operations, including, but not limited to:

- (a) A summary statement of the actual financial condition of the general fund at the end of the previous quarter (or month).
- (b) A summary statement showing the receipts and expenditures and encumbrances for the previous quarter (or month) and for the current fiscal year to the end of the previous quarter (or month).
- (c) A detailed list of expected revenues by major source as estimated in the budget; actual receipts to date for the current fiscal year compared with actual receipts for the same period in the prior fiscal year; the balance of estimated revenues to be collected in the then current fiscal year; and any revisions in revenue estimates resulting from collection experience to date.
- (d) A detailed list of, for each cost center, the amount appropriated; the amount charged to each appropriation in the previous quarter (or month) for the current

fiscal year and as compared with the same period in the prior fiscal year; the unencumbered balance of appropriations; and any revisions in the estimate of expenditures.

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

18. Authority to Reallocate Budget Amounts. The Chief Administrative Officer has the Authority to transfer budget amounts among the various cost centers as needed within a single fund.

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

Motion by:
Seconded by:
Roll Call:
Trustees:
ABSENT: 0
AYES: 0
NAYES: 0
ABSTAIN: 0

Resolution declared adopted.

STATE OF MICHIGAN)
) ss.
COUNTY OF WASHTENAW)

I hereby certify that the foregoing constitutes a true and complete copy of a Resolution adopted by the Dexter Township Board of Trustees, Dexter Township, Washtenaw County, Michigan, at a regular meeting held on March 17, 2026 at which a quorum was present, held in accordance with the requirements of the State of Michigan Open Meetings Act.

Michelle Stamboulellis, Township Clerk

Dated: _____

GL NUMBER	DESCRIPTION	AMENDED BUDGET			ACTUALS AS OF Q3	YEAR-END FORECAST	PROPOSED FY27	Note #
		2025-26						
Fund 101 - GENERAL FUND								
Revenues		4/1/2025	1/1/2026		3/31/2026			
Dept 000								
101-000-402.000	CURRENT PROPERTY TAXES		419,006		37,177	419,006	430,319	1
101-000-402.001	PY PROPERTY TAX ADJ/COLLECTIONS		160		-677	0	160	
101-000-447.001	PROPERTY TAX ADMIN FEE		220,500		66,024	220,500	226,454	1
101-000-476.000	LICENSES & PERMITS		14,607		9,420	12,560	15,000	2
101-000-477.000	CABLE TV FRANCHISE		48,900		35,004	46,672	48,900	
101-000-490.000	PLANNING REVENUES		1,650		1,055	1,406	2,000	
101-000-490.001	ZBA REVENUES		5,600		1,400	1,867	2,500	
101-000-490.002	LAND DIVISION REVENUES		300		1,100	1,467	1,000	
101-000-574.000	STATE SHARED REVENUE		720,884		492,245	720,884	712,860	3
101-000-655.000	FINES AND FORFEITS		4,840		640	854	854	
101-000-665.000	INTEREST INCOME		40,000		71,347	95,129	70,000	
101-000-667.002	FIRE SUB STATION		6,000		3,090	4,120	2,500	
101-000-675.000	RECYCLE/CLEANUP DAY REVENUE		1,200		2,290	3,053	1,200	
101-000-676.000	TELECOM ACT		20,000		42,045	42,045	30,000	
101-000-676.001	REFUNDS & REIMBURSE		3,000		16,715	22,287	3,000	
101-000-677.000	MISC		0		0	-	0	
TOTAL REVENUES			\$ 1,506,647	\$	778,875	\$ 1,591,849	\$ 1,546,746	

GL NUMBER	DESCRIPTION	AMENDED BUDGET				Note #
		2025-26	ACTUALS AS OF Q3	YEAR-END FORECAST	PROPOSED FY27	
Expenditures						
Dept 257 - ASSESSOR						
101-257-717.001	BOARD OF REVIEW PER DIEMS	1,350	225	300	1,350	5
101-257-801.001	CONTRACTED SERVICE WAGES	70,816	53,112	70,816	73,011	6
Total Dept 257 - ASSESSOR		72,166	53,337	71,116	74,361	
Dept 261 - GENERAL GOVERNMENT						
101-261-706.005	RECORDING SECRETARY	3,500	3,711	4,948	3,500	7
101-261-706.010	OFFICE MANAGER WAGES	65,000	47,500	63,333	76,500	7,9
101-261-706.011	ASSISTANT WAGES	27,040	19,961	26,614	55,270	4,7
101-261-706.101	TRUSTEE SALARY	30,200	22,650	29,200	30,200	
101-261-706.171	SUPERVISOR SALARY	46,500	34,875	46,500	46,500	
101-261-706.215	CLERK SALARY	46,500	34,875	46,500	46,500	
101-261-706.253	TREASURER SALARY	46,500	34,875	46,500	46,500	
101-261-707.215	DEPUTY CLERK WAGES	40,320	29,409	40,320	41,208	7
101-261-707.253	DEPUTY TREASURER WAGES	20,156	7,817	10,422	20,604	7
101-261-715.000	HEALTH INSURANCE	40,000	16,996	22,662	60,000	8
101-261-717.000	PER DIEMS	3,150	0	0	3,150	
101-261-725.000	FICA/MED MATCH	30,566	24,781	33,041	32,890	10
101-261-725.002	RETIREMENT PLAN	5,294	1,021	1,361	5,000	11
101-261-727.001	SUPPLIES	12,321	10,971	14,627	12,500	
101-261-727.002	POSTAGE	10,691	8,009	10,679	15,000	12
101-261-728.000	TELEPHONE	12,748	6,642	8,856	9,299	
101-261-801.012	ACCOUNTING & FINANCE	25,800	16,800	22,400	25,800	
101-261-802.000	ATTORNEY	30,000	7,634	10,178	30,000	
101-261-802.002	AUDITOR	15,000	0	13,500	15,000	
101-261-802.003	FOIA EXPENSE FEES	0	1,568	2,091	0	
101-261-805.000	INSURANCE	36,000	7,681	36,000	36,000	13
101-261-860.000	TRAVEL & TRANSPORTATION	3,850	289	385	3,850	
101-261-861.000	PROF DEVELOPMENT	11,000	2,643	3,524	11,000	
101-261-900.000	PRINTING/PUBLISHING	8,000	2,162	2,882	8,000	
101-261-955.003	BANK CHARGE	4,000	2,900	3,867	4,500	
101-261-957.001	DUES	12,000	11,536	15,381	12,000	14
101-261-981.001	INFO SYSTEM HDW	5,000	4,072	5,430	5,000	15
101-261-981.002	I. T SERVICES	50,000	56,012	50,000	60,000	16
101-261-981.XXX	BS&A ONE-TIME CONVERSION FEE	35,000	13,900	18,533	0	
Total Dept 261 - GENERAL GOVERNMENT		\$ 676,136	\$ 431,288	\$ 571,202	\$ 715,771	
Dept 262 - ELECTION						
101-262-706.002	ELECTION WORKER WAGES	12,000	7,684	10,245	14,000	17
101-262-706.004	ELECTION MANAGEMENT	11,000	9,747	12,996	12,000	17
101-262-727.001	SUPPLIES	10,000	5,207	6,943	13,000	17
101-262-727.002	POSTAGE	8,000	6,116	8,155	8,000	17
101-262-801.002	CONTRACTED SERVICES	1,000	0	0	2,000	17
101-262-860.000	TRAVEL & TRANSPORTATION	1,000	68	91	1,000	17
101-262-861.000	PROF DEVELOPMENT	700	0	0	700	17
101-262-900.000	PRINTING/PUBLISHING	1,200	783	1,044	2,800	17
Total Dept 262 - ELECTION		\$ 44,900	\$ 29,606	\$ 39,475	\$ 53,500	
Dept 265 - BUILDING & GROUNDS						
101-265-727.001	SUPPLIES	500	147	196	500	
101-265-803.000	LAWN CARE	16,000	14,840	19,787	16,000	18
101-265-805.000	JANITORIAL	12,000	8,000	10,667	12,000	18
101-265-903.000	MAINTENANCE	25,000	10,372	13,829	25,000	
101-265-920.000	UTILITIES	10,500	7,004	9,338	10,500	
Total Dept 265 - BUILDING & GROUNDS		64,000	40,362	53,816	64,000	
Dept 441 - PUBLIC WORKS						
101-441-717.004	WWRA PER DIEM	1,800	375	500	1,800	

GL NUMBER	DESCRIPTION	AMENDED BUDGET				Note #
		2025-26	ACTUALS AS OF Q3	YEAR-END FORECAST	PROPOSED FY27	
101-441-806.003	CHEL LANDFILL CONT	13,000	17,535	13,000	18,000	
101-441-903.002	CEMETERY MAINTENANCE	10,000	0	0	12,000	
101-441-955.005	AT LARGE DRAINS	2,000	9,726	12,967	15,000	29
Total Dept 441 - PUBLIC WORKS		26,800	27,636	26,467	46,800	
Dept 701 - PLANNING & ZONING ADMINISTRATION						
101-701-706.001	SALARY & WAGES	90,000	60,481	80,641	90,000	
101-701-706.005	RECORDING SECRETARY	4,500	3,293	4,391	4,500	
101-701-715.000	HEALTH INSURANCE	7,800	618	824	0	19
101-701-717.002	PLANNING COMMISSION PER DIEM	5,000	4,330	5,773	5,000	
101-701-717.003	ZONING BOARD OF APPEALS PER DIEM	3,000	1,275	1,700	3,000	
101-701-725.002	RETIREMENT PLAN	3,600	0	0	4,500	11
101-701-801.004	ENGINEERING	24,000	7,200	9,599	24,000	
101-701-801.005	PLANNING CONSULTANT	50,000	27,385	36,513	50,000	
101-701-801.008	SHORT TERM RENTALS	0	60	80	0	
101-701-802.000	ATTORNEY	26,000	17,388	23,184	26,000	
101-701-860.000	TRAVEL & TRANSPORTATION	1,000	950	1,267	1,000	
101-701-861.000	PROF DEVELOPMENT	2,000	1,690	2,254	2,000	
101-701-900.000	PRINTING/PUBLISHING	4,500	1,045	1,393	4,500	
Total Dept 701 - PLANNING & ZONING ADMINISTRATION		221,400	125,714	167,619	214,500	
Dept 770 - COMMUNITY ENGAGEMENT						
101-770-956.015.	Single Hauler Contingency				20,000	
101-774-900.000	PRINTING/PUBLISHING	17,500	7,968	10,624	17,500	
101-774-956.010	VOLUNTEER APPRECIATON	6,250	2,170	6,250	6,250	
101-774-956.011	CLEAN UP DAY	6,250	5,642	6,250	6,250	
101-774-956.012	PARK PASS PROGRAM	57,500	56,785	60,000	72,500	27
101-774-956.013	MOVIE NIGHT	1,000	0	0	1,000	
101-774-956.014	MISCELLANEOUS	4,500	1,030	1,374	4,500	
Total Dept 770 - COMMUNITY ENGAGEMENT		93,000	73,595	84,498	128,000	
Dept 774 - COMMUNITY SERVICE SUPPORT						
101-774-801.006	DEXTER SENIOR CITIZENS, INC	10,000	10,000	10,000	15,000	
101-774-801.007	CHELSEA SENIOR CITIZENS	4,500	4,500	4,500	5,000	
101-774-801.010	CS DEXTER HISTORICAL	500	500	500	500	
101-774-801.011	WASHTENAW AREA VALUE TRANSIT	17,000	17,000	17,000	20,000	
Total Dept 774 - COMMUNITY SERVICE SUPPORT		32,000	32,000	32,000	40,500	
Dept 965 - OTHER FINANCING USES						
101-965-999.401	TRANSFER TO CAPITAL PROJECTS	292,910	292,910	292,910	135,600	20
Total Dept 965 - OTHER FINANCING USES		292,910	292,910	292,910	135,600	
TOTAL EXPENDITURES		2,753,745	1,106,449	1,254,606	1,473,032	
Fund 101 - GENERAL FUND SUMMARY:						
TOTAL REVENUES		\$ 1,506,647	\$ 778,875	\$ 1,591,849	\$ 1,546,746	
TOTAL TRANSFERS TO CAPITAL FUNDS		\$ 292,910	\$ -	\$ 292,910	\$ 135,600	
TOTAL OPERATING EXPENDITURES		\$ 1,531,832	\$ 813,539	\$ 1,046,193	\$ 1,337,432	
BEG. FUND BALANCE		\$ -	\$ -	\$ 3,366,412	\$ 3,619,158	
END FUND BALANCE - GENERAL FUND		\$ -	\$ -	\$ 3,619,158	\$ 3,692,873	28

GL NUMBER	DESCRIPTION	AMENDED BUDGET				Note #
		2025-26	ACTUALS AS OF Q3	YEAR-END FORECAST	PROPOSED FY27	
Fund 206 - FIRE FUND						
<u>Revenues</u>						
206-000-402.000	CURRENT PROPERTY TAXES	1,341,316	86,488	1,341,316	1,377,532	1
206-000-402.001	PY PROPERTY TAX ADJ/COLLECTIONS	0	-312			
206-000-665.000	INTEREST INCOME	19,508	16,526	22,034	20,000	
206-000-XXX.XXX	State-Owned Fire Suppression Reimb	0			0	
206-000-676.001	REFUNDS & REIMBURSE	14,000	0	0	0	
TOTAL REVENUES		1,374,824	\$ 102,701	\$ 1,363,350	\$ 1,397,532	
<u>Expenditures</u>						
206-336-717.000	PER DIEMS	1,200	825	1,100	1,200	
206-336-801.002	CONTRACTED SERVICES	1,325,948	979,178	1,305,571	1,494,860	21
TOTAL EXPENDITURES		1,327,148	\$ 980,003	\$ 1,306,671	\$ 1,496,060	
Fund 206 - FIRE FUND SUMMARY:						
TOTAL REVENUES		\$ 1,374,824	\$ -	\$ 1,363,350	\$ 1,397,532	
TOTAL EXPENDITURES		\$ 1,327,148	\$ 980,003	\$ 1,306,671	\$ 1,496,060	
NET OF REVENUES & EXPENDITURES		\$ 47,676	\$ -	\$ 56,679	-98,529	
BEG. FUND BALANCE		\$ -	\$ -	1,594,009	1,650,688	
END FUND BALANCE		\$ -	\$ -	1,650,688	1,552,160	

GL NUMBER	DESCRIPTION	AMENDED BUDGET		ACTUALS AS OF Q3	YEAR-END FORECAST	PROPOSED FY27	Note #			
		2025-26								
Fund 245 - OPEN SPACE LAND INITIATIVE										
Revenues										
245-000-402.000	CURRENT PROPERTY TAXES	\$	236,168	\$	18,368	\$	236,168	\$	242,545	1
245-000-402.001	PY PROPERTY TAX ADJ/COLLECTIONS			\$	(66)					
245-000-665.000	INTEREST INCOME		7,850		4,465		5,953		7,850	
245-000-699.101	TRANSFER IN		0		0		0		0	
TOTAL REVENUES		\$	244,018	\$	22,767	\$	242,121	\$	250,395	
Expenditures										
Dept 261 - GENERAL GOVERNMENT										
245-261-706.005	RECORDING SECRETARY	\$	1,470	\$	815	\$	1,470	\$	1,470	
245-261-717.000	PER DIEMS		4,500		3,100		4,500		4,500	
245-261-801.002	CONTRACTED SERVICES		61,500		14,035		61,500		61,500	7
245-261-802.000	ATTORNEY				1,176					
Total Dept 261 - GENERAL GOVERNMENT		\$	67,470	\$	19,126	\$	67,470	\$	67,470	
Dept 901 - CAPITAL IMPROVEMENTS/INFRASTRUCTURE										
245-901-976.000	OPEN SPACE PURCHASES	\$	500,000	\$	-	\$	-	\$	500,000	
TOTAL EXPENDITURES		\$	567,470	\$	19,126	\$	67,470	\$	567,470	
Fund 245 - OPEN SPACE LAND INITIATIVE SUMMARY:										
TOTAL REVENUES			244,018		22,767		242,121		250,395	
TOTAL EXPENDITURES			567,470		19,126		67,470		567,470	
NET OF REVENUES & EXPENDITURES			-323,452		3,641		174,651		-317,075	
BEG. FUND BALANCE			0		-		953,953		1,128,604	
END FUND BALANCE		\$	-	\$	-	\$	1,128,604	\$	811,529	

GL NUMBER	DESCRIPTION	AMENDED BUDGET		ACTUALS AS OF Q3	YEAR-END FORECAST	PROPOSED FY27	Note #
		2025-26					
FUND 401 - CAPITAL PROJECT FUND:							
Revenues							
245-000-665.000	INTEREST INCOME		74	44	34	74	
245-000-699.101	TRANSFER IN		292,910	292,910	292,910	135,650	
TOTAL REVENUES	TRANSFER FROM GENERAL FUND	\$	292,984	\$ 292,954	\$ 292,944	\$ 135,724	
401-901-974.001	CAP IMPROVE TOWN HALL BASEMENT	\$	22,174	\$ -	\$ 22,174	\$ 22,174	
401-901-9XX.000	TECHNOLOGY UPGRADES	\$	-	\$ -	\$ -	20,000	26
401-901-975.000	ROAD IMPROVEMENTS	\$	285,310	240,667	285,310	100,000	
401-901-980.000	CELLULAR CONNECTIVITY	\$	150,000	36,522	36,522	100,000	24
401-901-9XX.000	TOWN HALL ELEVATOR MAINTENANCE	\$	40,250	-	-	30,000	25
401-901-9XX.000	INFO SYSTEM HDW	\$	30,000	30,000	30,000	10,000	
Total Dept 901 - CAPITAL IMPROVEMENTS/INFRASTRUCTURE		\$	527,734	\$ 307,189	\$ 344,006	\$ 282,174	
Fund 401 - CAPITAL PROJECT FUND:							
TOTAL REVENUES		\$	292,984	\$ 292,954	\$ 292,944	\$ 135,724	
TOTAL EXPENDITURES		\$	527,734	\$ 307,189	\$ 344,006	\$ 282,174	
NET OF REVENUES & EXPENDITURES		\$	(234,750)	-14,234	-51,062	-146,450	
BEG. FUND BALANCE					534,655	483,593	
END FUND BALANCE					\$ 483,593	\$ 472,867	28
ALL OPERATING FUNDS (GENERAL, POLICE, FIRE, OPEN SPACE)							
TOTAL REVENUES		\$	4,539,631	\$ 1,005,957	\$ 4,018,429	\$ 4,037,160	
TOTAL OPERATING EXPENDITURES		\$	4,712,129	\$ -	\$ 2,941,460	\$ 3,794,507	
TOTAL CAPITAL EXPENDITURES		\$	527,734			\$ 782,174	
ALL FUNDS CHANGE IN FUND BALANCE							
BEGINNING FUND BALANCE - ALL FUNDS		\$	-		\$ 8,092,534	\$ -	
END FUND BALANCE - ALL FUNDS		\$	-		\$ -	\$ 7,553,012	

GL NUMBER	DESCRIPTION	AMENDED BUDGET 2025-26	ACTUALS AS OF Q3	YEAR-END FORECAST	PROPOSED FY27	Note #
NOTE #	NOTE					
1	2.7% increase as advised by Assessor					
2	Consolidate all planning revenues into a single line					
3	SOM forecast; 2.5% decrease due to cuts in Constitutional Revenue Sharing					
4	Added second assistant position in lieu of Project Manager position					
5	3 meetings per year					
6	Renius bid; increase linked to CPI (see Budget Justification section of the FY27 Budget Book)					
7	Includes 2.2% CPI increase					
8	Increased to align with policy change in FY 2026					
9	Salary Increase to align with increased job duties; Project coordinator role					
10	FICA = 7.65% of salaries					
11	Retirement contribution = 5% of eligible salaries					
12	7.5% postage increase (see Justification section of FY27 Budget Book)					
13	Assumes 12% increase as advised by Decker					
14	SEMCOG, MTA					
15	No major anticapted hardware updates					
16	Black Rock annual contract, BS&A annual contract, misc. office programs					
17	2026 election					
18	As bid					
19	Moved to general government for all healthcare cost in single line					
20	Road maintenance and Capital plan					
21	As proposed and under consideration by DAFD					
22	Warning siren maintenance					
23	Based on contract with Sheriff; expires FY26; Working on new agreement					
24	New cell tower, Broadband finalization					
25	Elevator upkeep and maintance					
26	Tablets for Board Room; Web upgrades for ADA compliance; Board Room communication upgrades					
27	Based off projected 20% increase in community participation					
28	Capital Fund Balance Summary:					
	Fiscal Year 24-25 Unspent Budget Expenses	\$	307,363.49			
	Fiscal Year 24-25 Fund Balance Initial Contribution	\$	232,400.00			
	End Fund Balance 24-25	\$	534,655.08			
	Unspent Exp: \$18,276 TownHall Lower Level, \$46,563 Roads, \$238,000 Cellular,					
	Fiscal Year 25-26 anticipated unspent budget expenses:					
	Cellular Connectivity	\$	113,478.00			
		\$	113,478.00			
	Cumulative Unspent Budget Expenses	\$	420,841.49			
	Remaining Initial Contribution	\$	62,751.51			
29	Renamed GL to fix FY 2026 Budget Issue					