

BUDGET 2026-27 v1.39 - EXHIBIT A

Expense Factor	102.7%		2025-6	2025-6	2026-27
IncomeEst	105.0%		2025-6	ACTIVITY thru	Suggested
GL NUMBER		DESCRIPTION	BUDGET	3/10/2026	BUDGET
Dept 000-REVENUE					
101-000-402.000		REAL PROPERTY TAX - TWN OP	395,600	383,259	403,000
101-000-407.000		STREET LIGHTS	0	0	0
101-000-441.000		Local Community Stabilization Share Tax	1,900		100
101-000-444.000		OTHER ASSESSMENTS			0
101-000-447.000		ADMINISTRATION FEE	132,200	128,503	138,000
101-000-450.000		OTHER LICENSES			0
101-000-451.000		PROF. CODE INSP.	141,000	157,492	180,000
101-000-487.000		TRAILER PARK FEE	300	581	600
101-000-502.000		Federal Grants			0
101-000-567.000		MAINTENANCE FEE/METRO ACT	9,400	500	500
101-000-570.000		Other STATE GRANTS		8,000	0
101-000-573.000		Local Community Stabilization Share Tax		22,011	20,000
101-000-574.000		STATE REVENUE SHARING	865,300	872,730	830,000
101-000-605.000		SPECIAL USE & VARIANCE	6,700	13,650	12,000
101-000-607.000		FEES	500	14,193	500
101-000-608.000		ROYALTY FEES	37,800	39,397	39,700
101-000-609.000		CABLE/WATER FRANCHISE FEES	37,600	31,985	30,000
101-000-650.000		CEMETERY LOT SALES	4,500	3,200	4,500
101-000-650.001		GRAVE OPENINGS	10,000	9,550	10,500
101-000-650.002		Setting Fees - Cemetery markers	3,300	1,231	3,500
101-000-664.000		INTEREST	27,400	60,842	40,000
101-000-667.000		RENT	4,300	29,840	40,000
101-000-671.000		MISC-OTHER	200	6,774	500
101-000-673.000		SALE OF FIXED ASSETS		0	0
101-000-674.006		Donations - Vets Meml Bricks		160	100
101-000-675.000		SPECIAL ELECTIONS	0	3,000	10,000
101-000-676.000		STREET LIGHTING REIMBURSE			0
101-000-677.000		DDA REIMBURSEMENT	8,500	8,436	9,000
101-000-687.000		REFUNDS	0		0
101-000-693.000		HOPKINS (SET Collection fee)	2,100	0	2,200
101-000-694.000		WAYLAND SCHOOL (SUMMER TAX)	8,500		0
101-000-698.000		Insurance Recoveries	0	2,718	0
101-000-699.000		TRANSFER FROM OTHER FUNDS		0	0
NET Appropriations - 000-REVENUE			1,697,100	1,798,052	1,774,700
				(796,932.54)	
Dept 101-Trustees					
101-101-703.000		Salaries	19,447	22,117	20,500
101-101-709.000		FICA	1,210	0	0
101-101-711.000		Medicare	280	320	300
101-101-715.000		Pension Expense	1,170	1,327	1,230
101-101-752.000		Supplies	0		0
101-101-911.001		Conferences - Champion 001	300	1,003	300
101-101-911.002		Conferences - Weber 005	300		300
101-101-911.003		Conferences - 003	300		300
101-101-911.004		Conferences - Tuinstra 004	300	25	300
101-101-913.000		Travel			0
101-101-955.001		Miscellaneous			0
NET Appropriations - 101-Trustees			23,307	24,792	23,230

Expense Factor	102.7%		2025-6	2026-27
IncomeEst	105.0%		2025-6	2026-27
GL NUMBER		DESCRIPTION	BUDGET	Suggested BUDGET
Dept 171-SUPERVISOR				
101-171-703.000		Salaries	42,900	42,612 44,000
101-171-704.000		Wages - Part Time Employees	19,350	14,412 10,000
101-171-711.000		Medicare	900	826 780
101-171-715.000		Pension Expense	3,740	3,421 3,240
101-171-850.000		Communications Phone & Radio	400	360 400
101-171-911.000		Conferences	500	25 500
101-171-913.000		Travel	100	30 100
101-171-915.000		Memberships	200	0 0
101-171-933.000		Software Maintenance Agreements	400	0 0
101-171-955.000		Miscellaneous	500	494 500
101-171-980.000		Office Equipment & Furniture	500	1,614 500
101-171-984.000		Software Purchase	400	42 0
NET Appropriations 171-Supervisor			69,890	63,837 60,020
Dept 172-Administration				
101-172-702.000		Wages - Full Time Employees	59,500	54,506 59,000
101-172-711.000		Medicare	860	714 860
101-172-715.000		Pension Expense	3,570	3,066 3,540
101-172-752.000		Supplies	8,800	4,108 6,000
101-172-803.000		Administration Services	0	65 100
101-172-850.000		Communications Phone & Radio	400	360 400
101-172-851.000		Mail/Postage	6,300	8,791 11,000
101-172-852.000		Other Misc Commo - Internet	9,900	4,922 10,000
101-172-880.000		Community Promotion	3,000	1,633 3,000
101-172-911.000		Conferences	500	500 500
101-172-913.000		Travel	100	100 100
101-172-915.000		MEMBERSHIPS	200	137 200
101-172-933.000		Software Maintenance Agreements	500	2,220 3,000
101-172-934.000		Other Repair & Maintenance	2,300	0 2,000
101-172-948.000		Computer Services	14,900	44,471 15,000
101-172-948.001		Computer Repair & Parts	0	1,188 0
101-172-955.000		Miscellaneous	500	448 500
101-172-980.000		Office Equipment & Furniture	17,900	8,139 10,000
101-172-984.000		Software	500	0 0
NET Appropriations 172-Administration			129,730	134,768 125,200

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IncomeEst	105.0%		2025-6	2026-27
GL NUMBER		DESCRIPTION	BUDGET	Suggested BUDGET
Dept 215-CLERK				
101-215-703.000		Salaries	44,500	44,411 45,800
101-215-704.000		Wages - Part Time Employees	12,384	8,544 12,400
101-215-709.000		FICA	3,530	0 0
101-215-711.000		Medicare	820	765 840
101-215-715.000		Pension Expense	3,410	3,177 3,490
101-215-752.000		Supplies	2,100	848 1,200
101-215-803.001		Bank Charges	500	445 500
101-215-850.000		Communications - Phone & Radio	400	360 400
101-215-900.000		Publishing	1,500	1,250 1,500
101-215-911.000		Conferences	4,000	1,401 4,100
101-215-913.000		Travel	500	231 500
101-215-915.000		Memberships	200	242 250
101-215-933.000		Software Maintenance Agreements	4,400	4,243 3,500
101-215-955.000		Miscellaneous	810	60 500
101-215-980.000		Equipment & Furniture	1,000	982 1,000
101-215-984.000		Software Purchase	200	0 0
NET Appropriations - 215-Clerk			80,254	66,959 75,980
Dept 253-TREASURER				
101-253-703.000		Salaries	42,900	42,612 44,000
101-253-704.000		Wages - Part Time Employees	15,000	6,059 17,000
101-253-709.000		FICA	3,590	0 0
101-253-711.000		Medicare	840	706 880
101-253-715.000		Pension Expense	3,470	2,920 3,660
101-253-752.000		Supplies	2,600	2,721 3,000
101-253-850.000		Communications - Phone & Radio	400	360 400
101-253-851.000		Mail/Postage	2,600	2,470 4,500
101-253-911.000		Conferences	3,700	2,734 3,000
101-253-913.000		Travel	500	80 500
101-253-915.000		Memberships	200	228 250
101-253-933.000		Software Maintenance	3,100	2,647 5,000
101-253-955.000		Miscellaneous	90	125 125
101-253-980.000		Equipment & Furniture	1,000	1,384 1,000
101-253-984.000		Software	2,600	0 0
NET Appropriations - 253-Treasurer			82,590	65,047 83,315

Expense Factor	102.7%		2025-6	2026-27
IncomeEst	105.0%		2025-6	2026-27
GL NUMBER		DESCRIPTION	BUDGET	Suggested BUDGET
Dept 257-ASSESSOR				
101-257-704.000		Wages - Part Time Employees	800	1,900
101-257-709.000		FICA	50	120
101-257-711.000		Medicare	10	30
101-257-715.000		Pension Expense	0	0
101-257-752.000		Supplies	3,600	3,700
101-257-801.000		Professional & Contractal SVC	41,800	40,000
101-257-851.000		Mail/Postage	1,900	2,000
101-257-900.000		Publishing	500	500
101-257-911.000		Conferences	300	300
101-257-913.000		Travel	300	100
101-257-933.000		Software Maintenance	2,900	2,500
101-257-970.000		Capital Outlay	1,400	0
101-257-984.000		Software	2,000	0
NET Appropriations - 257-Assessor			55,560	51,150
Dept 262-ELECTIONS				
101-262-704.000		Wages - Part Time Employees	12,900	12,900
101-262-707.000		Temporary Employees	10,000	30,000
101-262-709.000		FICA	620	1,860
101-262-711.000		Medicare	330	620
101-262-715.000		Pension Expense	770	770
101-262-752.000		Supplies	1,800	1,400
101-262-851.000		Mail/Postage	1,000	1,000
101-262-900.000		Printing & Publishing	400	600
101-262-910.000		Professional Development	500	3,000
101-262-911.000		Conferences	0	0
101-262-913.000		Travel	500	500
101-262-915.000		Memberships	0	0
101-262-933.000		Software Maintenance Agreements	3,100	3,200
101-262-934.000		Other Maintenance & Repair	2,000	2,100
101-262-955.000		Miscellaneous	500	1,000
101-262-980.000		Office Equipment & Furniture	3,300	45,000
NET Appropriations - 262-Elections			37,720	103,950

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Dept 265-Building & Maintenance				
101-265-702.000		Wages - Full Time Employees	110,000	122,000
101-265-704.000		Wages - Part Time Employees	58,000	40,000
101-265-709.000		FICA	10,420	10,040
101-265-711.000		Medicare	2,440	2,350
101-265-715.000		Pension Expense	1,000	200
101-265-752.000		Supplies	5,100	5,500
101-265-752.001		Flags	500	1,500
101-265-754.000		Cleaning Supplies	2,000	3,000
101-265-757.000		LANDSCAPE SUPPLIES	3,300	2,500
101-265-759.000		Gasoline	6,500	6,000
101-265-850.000		Communications - Phone & Radio	400	400
101-265-853.001		Telephone - Fire	0	1,200
101-265-853.004		Internet - Fire	0	3,600
101-265-917.000		SEWAGE	1,800	2,300
101-265-917.002		SEWAGE	0	0
101-265-919.000		Waste & Rubbish Disposal	1,700	1,500
101-265-920.000		Electric	19,100	20,500
101-265-920.001		UTILITIES	5,400	0
101-265-930.000		Land & Building Repairs	25,400	30,000
101-265-930.002		Water Testing	1,200	1,000
101-265-930.009		Pest Control	800	1,200
101-265-930.010		Electrical Contractors	0	2,500
101-265-930.011		Land & Building Inspections	700	0
101-265-931.000		Equipment Repairs	5,000	5,000
101-265-931.005		Eq Repairs - JD Tractor - 005	200	200
101-265-931.006		Eq Repairs - Ford Tractor - 006	200	200
101-265-931.007		Eq Repairs - Z Track - 007	500	500
101-265-931.008		Eq Repairs - Skid Steer - 008	500	500
101-265-931.009		Eq Repairs - Ferris Mower	500	500
101-265-932.001		Vehicle Repair & Maint - Truck - 2014	300	300
101-265-932.002		Vehicle Repair & Maint - Dump Trailer -	200	200
101-265-932.003		Vehicle Repair & Maint - Black Trailer - 0	200	200
101-265-932.004		Vehicle Repair & Maint - Util Trailer -	100	100
101-265-932.005		Vehicle Repair & Maint - Truck 2023	0	200
101-265-932.006		Vehicle Repair & Maint - Chevy Truck '03	200	0
101-265-940.000		Rental Equipment	2,000	2,000
101-265-955.000		Miscellaneous	500	500
101-265-955.001		Debt Crew	2,500	2,500
101-265-970.000		Capital Outlay	40,000	20,000
101-265-976.000		Small Tools	3,300	3,000
101-265-977.000		Building Repairs	0	0
NET Appropriations - 265-Bldg & Maint			311,960	293,190

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IncomeEst	105.0%		2025-6	2026-27
GL NUMBER		DESCRIPTION	BUDGET	Suggested BUDGET
Dept 267 - Complex Building 1683 142nd St				
101-267-704.001		Part-time Labor	0	3,000
101-267-711.000		Medicare	0	90
101-267-715.000		Pension Expense	0	190
101-267-752.000		Supplies	1,000	2,500
101-267-754.000		Cleaning Supplies	0	1,500
101-267-757.000		Landscaping Supplies	800	1,500
101-267-853.001		Telephone - Complex	0	4,500
101-267-853.002		Internet - Complex	0	2,000
101-267-917.000		Sewer Usage	0	0
101-267-919.000		Waster & Rubish Removal	0	250
101-267-920.000		Electric & Gas	12,500	16,000
101-267-920.001		Utilities - Propane	3,700	0
101-267-930.000		Building Repairs	0	10,000
101-267-930.001		Land Improvements	26,000	10,000
101-267-930.002		Building Improvements	52,000	10,000
101-267-930.003		Equipment Repair	0	0
101-267-930.004		Water Testing	0	500
101-267-930.009		Pest Control	0	200
101-267-931.000		Equipment Repairs	500	0
101-267-935.001		Property Liability Insurance	2,600	0
101-267-955.000		Miscellaneous	500	500
101-267-977.000		Equipment Repair	8,300	0
101-267-980.000		Office Equipment	10,400	0
NET Appropriations 1683 142nd			118,300	62,730
Dept 276-CEMETERY				
101-276-704.000		Wages - Part Time Employees	516	500
101-276-709.000		FICA	30	0
101-276-711.000		Medicare	10	10
101-276-715.000		Pension Expense	30	30
101-276-752.000		Supplies	1,400	400
101-276-757.000		Landscaping Supplies	500	1,000
101-276-801.000		Professional & Contractal SVC	13,300	13,700
101-276-930.000		Land & Building Repairs	1,100	2,000
101-276-933.000		Software Maintenance	300	300
101-276-940.000		Rental Equipment	0	300
101-276-955.000		Miscellaneous	500	500
101-276-970.000		Capital Outlay	0	0
101-276-981.000		Vehicles	0	0
NET Appropriations - 276-Cemetery			17,686	18,740

Expense Factor	102.7%		2025-6	2026-27
IncomeEst	105.0%		2025-6	2026-27
GL NUMBER		DESCRIPTION	BUDGET	Suggested BUDGET
Dept 336-FIRE				
101-336-704.000		Wages - Part Time Employees	155,000	98,386
101-336-709.000		FICA	9,610	0
101-336-711.000		Medicare	2,250	1,427
101-336-715.000		Pension Expense	9,300	5,903
101-336-752.000		Supplies	7,200	5,234
101-336-758.000		Diesel Fuel	5,500	4,364
101-336-835.000		HEALTH SERVICES	7,800	9,143
101-336-850.000		Communications - Phone & Radio	300	360
101-336-900.000		Printing & Publishing	0	0
101-336-910.000		Professional Development	3,100	3,025
101-336-911.000		Conferences	4,000	2,855
101-336-915.000		MEMBERSHIPS	500	473
101-336-931.000		Equipment Repairs	27,800	43,010
101-336-933.000		Software Maintenance Agreement	2,500	2,353
101-336-955.000		Miscellaneous	3,000	3,342
101-336-977.001		Equipment - Fire - 001	29,100	34,093
101-336-981.000		Vehicles	0	587
NET Appropriations - 336-FIRE			266,960	214,555

Dept 345-EMERGENCY SERVICES				
101-345-704.000		Wages - Part Time Employees	600	490
101-345-709.000		FICA	40	0
101-171-711.000		Medicare	10	5
101-171-715.000		Pension Expense	40	29
101-345-759.000		Gasoline	0	0
101-345-759.001		Gasoline -- Leighton	0	0
101-345-801.000		Prof & Contract - Sheriff's Dpt	101,800	87,956
101-345-843.000		Medical Provider Svc	40,700	36,916
101-345-850.001		Commo - Phone & Radio Pmt Leighton	0	0
101-345-932.000		Vehicle Repair & Maintenance -- Allegan	17,000	0
101-345-932.001		Vehicle Repair & Mainte --Leighton pd		0
101-345-932.002		Vehicle Repair & Maintenance --2019	0	0
101-345-932.003		Vehicle Repair & Maintenance --2016	0	0
101-345-932.004		Vehicle Repair & Maintenance --2021	0	0
101-345-955.000		Miscellaneous	200	200
101-345-981.000		Vehicles	0	5,498
101-345-981.001		Vehicles - Leighton		0
101-345-995.212		Transfer to Police/Liquor Fund	0	0
NET Appropriations - 345-Emergency Svcs			160,390	130,895

Expense Factor	102.7%		2025-6	2026-27
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GL NUMBER		DESCRIPTION	BUDGET	Suggested BUDGET
Dept 413-PROFESSIONAL SERVICES				
101-413-801.001		Prof Services Attorney - 001	5,700	20,000
101-413-801.002		Prof Services Auditor - 002	22,900	22,000
101-413-801.003		Prof Services - 003 Planner	0	10,000
101-413-801.004		Prof Services Planner - 004	0	0
101-413-910.002		Insurance - Workmen's Comp	16,500	10,000
101-413-935.001		Property Liability Insurance	50,000	53,000
101-413-956.006			0	0
NET Appropriations - 413 Professional Svc			95,100	115,000
Dept 444-Recycling				
101-444-919.000		Waste & Rubbish Disposal	16,600	1,000
NET Appropriations - 444-Recycling			16,600	1,000
Dept 446-Sidewalks/Pathways				
101-446-704.000		Wages - Part Time Employees		
101-446-974.000		Land Improvements	22,000	20,000
NET Appropriations - 446-Sidewalks/Pathw			22,000	20,000
Dept 451-ROADS				
101-451-959.001		Road Maintenance -- Gravel	0	100
101-451-976.000		Roads	33,100	100
NET Appropriations - 451-ROADS			33,100	200
Dept 701-Planning Commission				
101-701-704.000		Wages - Part Time Employees	6,800	8,500
101-701-709.000		FICA	420	530
101-701-711.000		Medicare	100	120
101-701-715.000		Pension Expense	410	80
101-701-752.000		Supplies	100	100
101-701-810.000		Memberships	800	800
101-701-900.000		Printing & Publishing	3,200	3,000
101-701-911.000		Conferences	500	500
101-701-913.000		Travel	0	0
101-701-955.000		Miscellaneous	500	100
NET Appropriations - 701-Planning Commis			12,830	13,730

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GL NUMBER		DESCRIPTION	BUDGET	Suggested BUDGET
Dept 756-PARKS				
101-756-704.000		Wages - Part Time Employees	5,200	4,500
101-756-704.001		Part-time Labor	800	1,200
101-756-709.000		FICA	370	350
101-756-711.000		Medicare	90	80
101-756-715.000		Pension Expense	360	0
101-756-752.000		Supplies	3,300	2,000
101-756-752.001		Flags	0	0
101-756-754.000		Cleaning Supplies	500	500
101-756-757.000		Landscaping Supplies	1,600	9,200
101-756-850.000		Communications - ADT	500	0
101-756-852.000		INTERNET	1,700	1,900
101-756-881.000		PARKS GRANT EXPENSES	0	0
101-756-915.000		MEMBERSHIP DUES	0	0
101-756-917.000		Sewage	600	800
101-756-917.002		Sewage - (D/L bill)	0	0
101-756-917.003		Portable Usage	600	1,000
101-756-919.000		Waste & Rubbish Disposal	800	1,000
101-756-920.000		Electric	6,200	6,400
101-756-923.000		PROPANE	1,000	1,400
101-756-930.000		Land & Building Repairs	15,100	10,000
101-756-930.002		Water Testing	1,200	1,800
101-756-933.000		Software Maintenance Agreement	500	500
101-756-955.000		Miscellaneous	100	200
101-756-970.000		CAPITAL OUTLAY	0	5,690
101-756-974.000		Land Improvements	34,300	26,300
NET Appropriations - 756-PARKS			74,820	74,820

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GL NUMBER		DESCRIPTION	BUDGET	Suggested BUDGET
Dept 790-LIBRARY				
101-790-704.000		Wages - Part Time Employees	0	0
101-790-709.000		FICA		
101-790-711.000		Medicare	0	0
101-790-715.000		PAYROLL TAXES		
101-790-752.000		Supplies	300	300
101-790-757.000		LANDSCAPING SUPPLIES	500	500
101-790-803.000		Administrative Services	57,200	58,000
101-790-850.000		Communications - Phone & Radio	0	0
101-790-920.000		Electric	10,300	10,000
101-790-930.000		Land & Building Repairs	5,100	5,100
101-790-930.002		Water Testing	500	500
101-790-930.009		Pest Control	0	0
101-790-930.011		Land & Building Inspections	300	300
101-790-955.000		Miscellaneous	500	500
101-790-975.000		Buildings & Improvements	6,100	2,000
NET Appropriations - 790-LIBRARY			80,800	77,200
Dept 872-OTHER				
101-872-708.001		Unemployment Compensation (SUTA)	1,600	1,600
101-872-718.000		Health Insurance Premiums	52,000	50,000
101-872-755.000		Street Light Supplies	100	0
101-872-801.000		Professional & Contractal SVC	12,000	22,000
101-872-801.005		Prof Services P. C. I. - 005	134,000	180,000
101-872-840.000		Insurance Premium Bond	1,800	1,200
101-872-915.000		Memberships	7,600	8,000
101-872-920.001		Electric Traffic lights	1,400	1,000
101-872-925.000		Drains - At Large	31,200	60,000
101-872-955.000		Miscellaneous	1,400	500
NET Appropriations - 872-OTHER			243,100	324,300

Expense Factor	102.7%		2025-6	2025-6	2026-27
IncomeEst	105.0%		2025-6	ACTIVITY thru	Suggested
GL NUMBER		DESCRIPTION	BUDGET	3/10/2026	BUDGET
Dept 906 - Debt Service					
					per Amort Sched
101-906-991.000		DEBT SERVICE - PRINCIPAL	23,386	21,576	24,712
101-906-993.000		DEBT SERVICE - INTEREST	25,718	23,436	24,392
NET Appropriations - 906-Debt Service			49,104	45,012	49,104
ESTIMATED REVENUES - FUND 101			1,697,100	1,798,052	1,774,700
APPROPRIATIONS - FUND 101			1,981,801	1,842,388	2,054,909
NET of REVENUES/APPROPRIATIONS - FU			(284,701)	(44,336)	(280,209)
GENERAL FUND BALANCE as of 3/31/2026					\$1,643,325
Estimated GENERAL FUND BALANCE as of 3/31/2027					\$1,363,116