

CITY OF WAYLAND

2025-2026 BUDGET

(Approved 5/19/25)



(May 19, 2025)



103 S. Main Street
Wayland, Michigan 49348
269.792.2265
www.cityofwayland.com

To: Mayor Antel and Members of the City Council
From: Erik J. Wilson, City Manager
Kate Balfourt, Finance Director/Deputy City Manager
Subject: 2025-2026 Budget
Date: May 19, 2025

On behalf of the City Council, I would like to present to you the 2025-2026 recommended operating budget for the City of Wayland. The City Council is dedicated to demonstrating fiscal responsibility in all actions, from every contract signed to every dollar invested. Our mission is to provide the best value to our residents while providing high-quality services.

This budget represents the revenue and expenditures anticipated for all City funds in the 2025-2026 fiscal year. As you will see, some funds are using cash to finance capital improvement projects, while other funds are operating on a surplus basis. These funds will be set aside for long-term initiatives outlined in our Capital Improvement Plan. Over the next couple of years, we have several significant capital projects involving our water, sewer, and roads.

This budget anticipates a total General Fund revenue of \$3,677,826 and \$3,784,661 in appropriations. Our General Fund revenue projections anticipate a modest 1.8% increase over last year's revenue projections. Real property tax is projected at \$2,139,000 compared to last year's estimate of \$1,998,865, which represents a 7.01% increase. Our 2025-2026 State Shared Revenue is projected at \$559,000 representing a modest 0.85% increase over last year's budget.

Our budget operates on a 12-month cycle beginning on July 1 and ending on June 30 of each year. Detailed on the following pages is a brief overview of each fund, describing how revenues are generated, what the expenditures in each fund are used for, what anticipated changes are coming in the new year, and where growth opportunities exist. We hope that residents, businesses, and all interested parties will find this information useful as we continue to provide exceptional service to our constituents, businesses, and visitors to our great City.

I would like to thank Finance Director Balfourt for her excellent service in helping to prepare our 2025-2026 Budget and Capital Improvement Plan. Additionally, I would like to thank Police Chief Maticc, Utilities Director Paul, Public Works Director Lutz, DDA Director McPherson, and Fire Chief Timmers for their contributions to this team effort.

Thank you for the opportunity to serve the residents of Wayland!

PROPERTY VALUTATION 2016-2025

| | | | | | |
|----------------------------|-------------|-------------|-------------|-------------|-------------|
| Fiscal Year Ending | 2016 | 2017 | 2018 | 2019 | 2020 |
| Assessed Value: | 108,309,700 | 111,716,050 | 121,144,478 | 121,034,979 | 133,198,724 |
| Taxable Value: | 99,368,978 | 100,775,312 | 104,138,143 | 107,393,881 | 114,722,141 |
| Difference: | 8,940,722 | 10,940,738 | 17,006,335 | 13,641,098 | 18,476,583 |
| Percent Difference : | 8.25% | 9.79% | 14.04% | 11.27% | 13.87% |
| Inflation Rate Multiplier: | 1.6% | 0.3% | 0.9% | 2.1% | 2.4% |



| | | | | | | |
|----------------------------|-------------|-------------|-------------|-------------|-------------|--------------|
| Fiscal Year Ending | 2021 | 2022 | 2023 | 2024 | 2025 | 2026* |
| Assessed Value: | 143,884,655 | 150,609,015 | 160,500,208 | 180,259,783 | 205,102,500 | 224,341,200 |
| Taxable Value: | 123,264,439 | 128,597,022 | 133,627,487 | 146,714,474 | 160,136,802 | 172,126,836 |
| Difference: | 20,620,216 | 22,011,993 | 26,872,721 | 33,545,309 | 44,965,698 | 52,214,364 |
| Percent Difference : | 14.33% | 14.62% | 16.74% | 18.61% | 21.92% | 23.27% |
| Inflation Rate Multiplier: | 1.9% | 1.4% | 3.3% | 5.0% | 5.0% | 3.1% |

*Inflation rate multiplier year will be one year before our fiscal year end

| <u>TAXABLE VALUE</u> | Fiscal Year 2021-2022 | Fiscal Year 2022-2023 | Fiscal Year 2023-2024 | Fiscal Year 2024-2025 | Estimated 2025-2026 |
|---|--------------------------|--------------------------|--------------------------|--------------------------|------------------------|
| Taxable Value - Residential | 61,896,397 | 65,875,527 | 71,997,128 | 84,222,380 | 91,036,282 |
| Taxable Value - Commercial/Industrial (Real) | 48,694,625 | 50,273,799 | 52,536,646 | 55,623,222 | 57,739,054 |
| ue - Commercial/Industrial/Utility (Personal) | 18,006,000 | 17,478,161 | 22,180,700 | 20,291,200 | 23,351,500 |
| Total Taxable Value: | 128,597,022 | 133,627,487 | 146,714,474 | 160,136,802 | 172,126,836 |

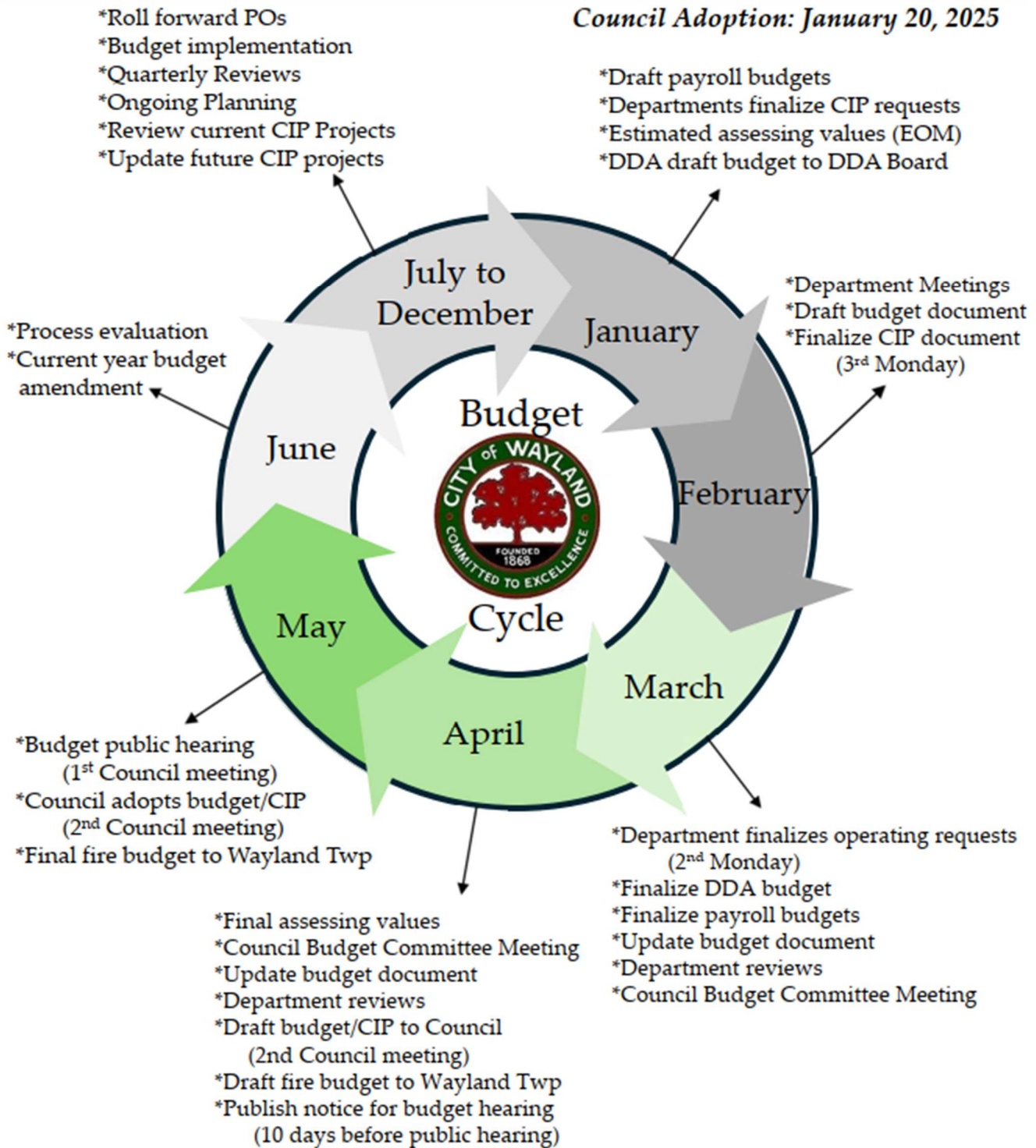
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|-----------------------|-------------|-------------|-------------|-------------|-------------------|
| PRE Taxable Value | 62,849,538 | 65,787,301 | 72,113,927 | 81,664,893 | Not Available Yet |
| Non-PRE Taxable Value | 65,747,484 | 67,840,186 | 74,600,547 | 78,471,909 | Not Available Yet |
| Total Taxable Value | 128,597,022 | 133,627,487 | 146,714,474 | 160,136,802 | 172,126,836 |

| <u>MILLAGE</u> | Fiscal Year 2021-2022 | Fiscal Year 2022-2023 | Fiscal Year 2023-2024 | Fiscal Year 2024-2025 | Estimated 2025-2026 |
|-------------------------|--------------------------|--------------------------|--------------------------|--------------------------|------------------------|
| General Fund Operating: | 1,867,963 | 1,944,515 | 2,149,828 | 2,322,390 | 2,514,000 |

| TOTAL MILLAGE COMPARISON (FYE 2025) | | | | |
|--|----------------|----------------|----------------|-----------------|
| | Wayland | Plainwell | Otsego | Allegan |
| Summer: | Millage Rate | Millage Rate | Millage Rate | Millage Rate |
| County OP | 5.1619 | 5.1619 | 5.1619 | 5.1619 |
| State ED Tax | 6.0000 | 6.0000 | 6.0000 | 6.0000 |
| School Op | 9.0000 | 0.0000 | 0.0000 | 9.0000 |
| School Debt | 4.2000 | 0.0000 | 0.0000 | 3.7750 |
| School Supply | 0.0000 | 0.0000 | 0.0000 | 0.4869 |
| City Operating | 16.3607 | 12.2175 | 11.0103 | 16.3680 |
| Capital Improvement | 0.0000 | 1.0000 | 0.0000 | 0.0000 |
| City Fire Reserve | 0.0000 | 1.0000 | 0.0000 | 0.0000 |
| City Solid Waste | 0.0000 | 1.3000 | 1.4379 | 0.0000 |
| Public Safety | 0.0000 | 0.0000 | 3.9516 | 0.0000 |
| Library Operating | 0.0000 | 1.4560 | 0.0000 | 0.0000 |
| Subtotal: | 40.7226 | 28.1354 | 27.5617 | 40.79175 |
| Winter: | | | | |
| CO Road | 1.0000 | 1.0000 | 1.0000 | 1.0000 |
| CO Seniors | 0.4887 | 0.4887 | 0.4887 | 0.4887 |
| CO Med Care | 0.2426 | 0.2426 | 0.2426 | 0.2426 |
| CO Conservation | 0.0970 | 0.0970 | 0.0970 | 0.0970 |
| ISD Operating | 0.0000 | 0.0000 | 0.0000 | 0.1400 |
| ISD Spec Ed | 0.0000 | 0.0000 | 0.0000 | 1.5280 |
| ISD VOC Ed | 0.0000 | 0.0000 | 0.0000 | 1.7225 |
| ISD Handicap | 0.0000 | 0.0000 | 0.0000 | 1.4237 |
| Intermediate SCH (ISD) | 4.8142 | 4.8142 | 4.8142 | 0.0000 |
| School Op | 9.0000 | 18.0000 | 18.0000 | 9.0000 |
| School Debt | 4.2000 | 10.5500 | 8.4900 | 3.7750 |
| School Supply | 0.0000 | 0.0000 | 0.0000 | 0.4869 |
| Library Operating | 1.3506 | 0.0000 | 0.9607 | 1.7344 |
| Library Building/Debt | 0.0000 | 0.6400 | 0.5000 | 0.0000 |
| Subtotal: | 21.1931 | 35.8325 | 34.5932 | 21.63875 |
| Total Millage: | 61.9157 | 63.9679 | 62.1549 | 62.4305 |

City of Wayland Budget Cycle

Council Adoption: January 20, 2025



SUMMARY BUDGET - ALL FUNDS



| | | 2026 Estimated Revenues | 2026 Estimated Expenditures | 2026 Estimated Revenue Over Expenditures | Previous Audited Fund Balance 2024 | Projected Fund Balance as of June 30, 2025 | Estimated Fund (Cash) Balance as of June 30, 2026 |
|-----|----------------------------------|-------------------------------|-----------------------------------|---|--|--|--|
| 101 | General | 3,677,826 | 3,784,661 | (106,835) | 2,537,282 | 2,409,584 | 2,302,749 |
| 106 | Fire | 678,105 | 678,105 | 0 | (13,904) | 0 | 0 |
| 202 | Major Street | 512,000 | 644,020 | (132,020) | 1,325,463 | 1,518,883 | 1,386,863 |
| 203 | Local Street | 158,344 | 275,671 | (117,327) | 301,895 | 548,065 | 430,738 |
| 204 | Special Road | 150,929 | 98,544 | 52,385 | 240,022 | 317,885 | 370,270 |
| 208 | Dora Weaver | 0 | 0 | 0 | 40,759 | 40,829 | 40,829 |
| 242 | Tribe Revenue Sharing | 37,750 | 58,350 | (20,600) | 189,914 | 228,774 | 208,174 |
| 265 | Justice Training | 0 | 4,003 | (4,003) | 4,378 | 4,003 | 0 |
| 298 | Downtown Development Authority | 490,798 | 451,527 | 39,271 | 118,531 | 215,844 | 255,116 |
| 401 | Capital Improvement Project Fund | 176,000 | 22,000 | 154,000 | 120,816 | 789,835 | 943,835 |
| 590 | Sewer* | 1,460,932 | 1,177,624 | 283,308 | 3,090,008 | 3,801,218 | 4,084,526 |
| 591 | Water* | 950,356 | 1,251,057 | (300,701) | 2,027,152 | 1,711,777 | 1,411,076 |
| 661 | Equipment * | 180,000 | 194,970 | (14,970) | 858,761 | 956,431 | 941,460 |

* Rather than use fund balance for each of these funds, which includes non-spendable assets, cash balance was used to be a truer picture of availability of funds.

GENERAL FUND

The General Fund serves as the chief operating fund for the City. It is also used to account for all and report all financial resources except those required to be accounted for in another fund. The General Fund's primary revenue sources are the general fund tax levy (not including special tax levies or assessments), state shared revenue, certain state and federal grants, fees, and charges of the General Fund departments. Most of the current activities of the local unit of government are accounted for through the General Fund. Its use is mandatory for all primary units of government (counties, townships, cities, and villages).

2025-2026 Key Financial Indicators

2023-2024 Audited Fund Balance: \$2,537,282

2024-2025 Projected Ending Fund Balance: \$2,409,584

2025-2026 Projected Revenue: \$3,677,826

2025-2026 Projected Appropriations: \$3,784,661

2025-2026 Projected Net Revenue/Appropriations: (\$106,835)

2025-2026 Projected Ending Fund Balance: \$2,302,749

2025-2026 Initiatives

- City Hall Roof Replacement
- City Hall Front Office Renovation
- City Hall Furniture – Front Office and Council Chambers
- City Hall Alley Replacement
- Fire/Police Station – Interior & Exterior Painting
- Fire/Police Station – Office Renovation
- Police Department – Additional Positions of an Officer and a Part-Time Clerical Position
- Transfer of Marijuana Funds from the State to the Capital Improvement Fund
- Use of Fund Balance (\$106,835) for Capital Purchases

| GL NUMBER | DESCRIPTION | 2023-24 ACTUAL | 2024-25 AMENDED BUDGET | 2024-25 PROJECTED ACTIVITY | 2025-26 REQUESTED BUDGET |
|---------------------------------|-------------------------------------|-------------------|------------------------------|----------------------------------|--------------------------------|
| FUND 101 - GENERAL FUND | | | | | |
| ESTIMATED REVENUE: | | | | | |
| 101-000-400-000 | LAND SALE | 1 | 0 | 0 | 0 |
| 101-000-404-000 | REAL PROPERTY TAX | 1,788,011 | 1,998,865 | 2,009,151 | 2,139,000 |
| 101-000-405-000 | PERSONAL PROPERTY TAX | 361,818 | 332,788 | 313,239 | 375,000 |
| 101-000-405-002 | LOCAL COMM STABILIZATION | 61,037 | 50,000 | 65,000 | 65,000 |
| 101-000-406-000 | WINDSOR WOODS PARCEL CITY TAX | 2,047 | 1,700 | 1,900 | 1,900 |
| 101-000-424-000 | PAYMENT IN LIEU OF TAXES | 13,933 | 0 | 14,000 | 14,500 |
| 101-000-439-000 | MARIJUANA TAX | 118,173 | 110,000 | 232,914 | 174,000 |
| 101-000-470-000 | CABLE FRANCHISE FEE | 34,425 | 34,000 | 32,000 | 30,000 |
| 101-000-476-000 | BUILDING PERMITS | 162,422 | 150,000 | 160,000 | 50,000 |
| 101-000-477-000 | PERMIT ADMIN FEE | 760 | 750 | 750 | 700 |
| 101-000-478-000 | LICENSE & PERMITS | 20,000 | 15,000 | 20,300 | 20,000 |
| 101-000-480-000 | SITE PLAN REVIEW / RE-ZONING | 1,800 | 1,500 | 2,100 | 1,800 |
| 101-000-528-000 | FEDERAL GRANT | 51,000 | 0 | 0 | 0 |
| 101-000-575-000 | STATE REVENUE SHARING | 562,718 | 554,378 | 559,108 | 559,100 |
| 101-000-577-000 | LIQUOR LICENSES | 4,356 | 3,800 | 3,600 | 3,600 |
| 101-000-585-204 | SCRAPE/SALT W.U.S. SPECIAL ROADS | 2,160 | 2,500 | 4,824 | 0 |
| 101-000-608-000 | TAX ADMIN | 54,174 | 50,000 | 58,947 | 57,000 |
| 101-000-608-001 | CITY FEES (VENDOR, ETC) | 175 | 150 | 150 | 150 |
| 101-000-609-000 | INSURANCE REIMBURSEMENT | 11,136 | 0 | 0 | 0 |
| 101-000-627-000 | DUPLICATING SERVICE | 940 | 400 | 700 | 500 |
| 101-000-628-000 | ELECTION REIMBURSEMENT | 24,735 | 0 | 8,100 | 0 |
| 101-000-629-000 | ELECTION GRANT | 15,925 | 6,000 | 6,000 | 0 |
| 101-000-632-000 | FIRE RUNS & PROTECTION | 50 | 0 | 0 | 0 |
| 101-000-660-000 | FINES & FORFEITURES | 2,773 | 1,500 | 900 | 1,000 |
| 101-000-661-000 | PARK RENTAL | 2,250 | 1,500 | 2,000 | 2,000 |
| 101-000-664-000 | CITY PROPERTY TAX INTEREST | 891 | 5,000 | 5,342 | 5,000 |
| 101-000-665-000 | INVESTMENT INTEREST | 46,992 | 85,000 | 105,000 | 50,000 |
| 101-000-669-000 | RENTS & ROYALTIES | 845 | 2,000 | 250 | 250 |
| 101-000-670-000 | STAGE RENTAL | 9,068 | 1,000 | 0 | 0 |
| 101-000-671-000 | SALE OF EQUIPMENT | 569 | 7,775 | 22,000 | 0 |
| 101-000-674-000 | SPONSORSHIPS - COMMUNITY PROMOTIONS | 4,606 | 3,000 | 3,000 | 3,175 |
| 101-000-675-000 | MISCELLANEOUS RECV INVOICES | 1,922 | 2,000 | 10,000 | 2,000 |
| 101-000-686-000 | POLICE RESERVE WAGES (WUS) | 40,476 | 50,000 | 49,300 | 50,000 |
| 101-000-694-000 | DOG LICENSE ADMIN | 4 | 0 | 4 | 0 |
| 101-000-695-000 | MISCELLANEOUS | 50,725 | 250 | 3,360 | 0 |
| 101-000-697-000 | RENTS | 1 | 1 | 1 | 1 |
| 101-000-699-000 | TRANSFER-IN | 7,331 | 0 | 7,331 | 13,800 |
| 101-000-699-208 | TRANSFER FROM DORA | 0 | 20,000 | 0 | 0 |
| 101-000-699-242 | TRANSFER FROM TRIBUAL REV SHARING | 0 | 120,000 | 0 | 58,350 |
| TOTAL ESTIMATED REVENUE: | | 3,460,249 | 3,610,857 | 3,701,271 | 3,677,826 |

2023-24 2024-25 2024-25 2025-26
 ACTUAL AMENDED PROJECTED REQUESTED
 BUDGET ACTIVITY BUDGET

GL NUMBER DESCRIPTION

ESTIMATED APPROPRIATIONS:

Dept 101 - COUNCIL

| | | | | | |
|------------------|-----------------------------|----------------|----------------|----------------|---------------|
| 101-101-702-000 | SALARIES & WAGES-COUNCIL | 18,270 | 25,000 | 19,000 | 20,000 |
| 101-101-702-004 | ADMIN WAGES | 66,560 | 68,250 | 61,880 | 0 |
| 101-101-703-000 | BENEFITS | 8,641 | 13,950 | 11,000 | 0 |
| 101-101-704-000 | MERS - DB PENSION | 14,296 | 27,802 | 17,000 | 0 |
| 101-101-704-001 | MERS - 457 | 3,527 | 4,100 | 3,720 | 0 |
| 101-101-705-000 | PAYROLL TAXES | 6,622 | 7,135 | 6,200 | 1,530 |
| 101-101-718-000 | WORKERS COMPENSATION | 93 | 125 | 15 | 20 |
| 101-101-719-000 | UNEMPLOYMENT | 0 | 0 | 5 | 0 |
| 101-101-804-000 | AMBULANCE SERVICE | 33,764 | 45,000 | 34,000 | 45,000 |
| 101-101-806-000 | CHAMBER MEMBERSHIP | 2,080 | 3,400 | 1,290 | 4,390 |
| 101-101-861-000 | COUNCIL TRAVEL & EXP.(MISC) | 4,224 | 5,000 | 9,650 | 9,100 |
| 101-101-880-000 | COMMUNITY PROMOTION | 5,066 | 6,000 | 4,865 | 5,500 |
| 101-101-956-000 | MISCELLANEOUS | 455 | 500 | 500 | 500 |
| 101-101-958-000 | MEMBERSHIPS | 0 | 0 | 110 | 5,610 |
| SUBTOTAL: | | 163,598 | 206,262 | 169,235 | 91,650 |

Dept 172 - ADMINISTRATION

| | | | | | |
|------------------|----------------------------|----------------|----------------|----------------|----------------|
| 101-172-702-000 | SALARIES & WAGES-ADMIN. | 181,185 | 180,500 | 172,000 | 312,800 |
| 101-172-702-001 | OVERTIME WAGES | 343 | 550 | 20 | 500 |
| 101-172-703-000 | BENEFITS | 43,138 | 52,040 | 45,000 | 60,800 |
| 101-172-704-000 | MERS - DB PENSION | 51,876 | 75,205 | 62,200 | 48,200 |
| 101-172-704-001 | MERS - 457 | 11,417 | 10,875 | 10,625 | 18,800 |
| 101-172-705-000 | PAYROLL TAXES | 14,386 | 13,860 | 13,160 | 25,700 |
| 101-172-718-000 | WORKERS COMPENSATION | 1,707 | 1,875 | 1,475 | 30 |
| 101-172-719-000 | UNEMPLOYMENT | 1 | 50 | 50 | 50 |
| 101-172-727-000 | OFFICE SUPPLIES | 10,421 | 9,000 | 10,100 | 10,500 |
| 101-172-740-000 | FURNISHINGS | 375 | 3,650 | 3,460 | 15,000 |
| 101-172-801-000 | PROFESSIONAL SERVICES - IT | 27,572 | 20,000 | 37,500 | 52,000 |
| 101-172-803-000 | PROFESSIONAL FEES-ATTORNEY | 23,260 | 75,000 | 75,000 | 50,000 |
| 101-172-808-000 | AUDIT FEES | 10,425 | 10,000 | 8,500 | 7,410 |
| 101-172-818-000 | CONTRACTUAL SERVICES | 24,509 | 102,000 | 102,000 | 36,000 |
| 101-172-850-000 | COMMUNICATIONS | 7,114 | 7,000 | 7,000 | 7,500 |
| 101-172-860-000 | TRANSPORTATION | 4,702 | 5,000 | 2,070 | 3,000 |
| 101-172-900-000 | PRINTING & PUBLISHING | 2,130 | 7,500 | 7,700 | 8,000 |
| 101-172-910-000 | INSURANCE & BONDS | 2,632 | 3,500 | 7,200 | 8,800 |
| 101-172-920-000 | PUBLIC UTILITIES | 13,511 | 16,500 | 15,000 | 16,650 |
| 101-172-930-000 | REPAIR & MAINTENANCE | 584 | 2,000 | 0 | 1,000 |
| 101-172-956-000 | MISCELLANEOUS | 2,735 | 400 | 200 | 400 |
| 101-172-957-000 | BOOKS & PERIODICALS | 490 | 250 | 50 | 50 |
| 101-172-958-000 | MEMBERSHIPS & DUES | 6,925 | 9,000 | 6,700 | 7,000 |
| 101-172-960-000 | EQUIPMENT | 1,366 | 32,000 | 29,000 | 15,000 |
| 101-172-961-000 | EMPLOYEE TRAINING | 8,089 | 9,000 | 6,300 | 9,000 |
| SUBTOTAL: | | 450,893 | 646,755 | 622,310 | 714,190 |

2023-24 2024-25 2024-25 2025-26
 ACTUAL AMENDED PROJECTED REQUESTED
 BUDGET ACTIVITY BUDGET

GL NUMBER DESCRIPTION

Dept 193 - ELECTION

| | | | | | |
|------------------|---------------------------|----------------|----------------|----------------|---------------|
| 101-193-702-000 | SALARIES & WAGES-ELECTION | 51,138 | 56,410 | 61,000 | 20,000 |
| 101-193-703-000 | BENEFITS | 14,164 | 18,015 | 17,800 | 0 |
| 101-193-704-000 | MERS - DB PENSION | 10,375 | 24,332 | 16,000 | 0 |
| 101-193-704-001 | MERS - ER | 1,843 | 2,840 | 2,460 | 0 |
| 101-193-705-000 | PAYROLL TAXES | 3,987 | 4,315 | 4,700 | 1,530 |
| 101-193-718-000 | WORKERS COMPENSATION | 179 | 200 | 40 | 40 |
| 101-193-719-000 | UNEMPLOYMENT | 0 | 25 | 25 | 25 |
| 101-193-726-000 | OPERATING SUPPLIES | 15,091 | 16,000 | 5,900 | 5,000 |
| 101-193-818-000 | CONTRACTED SERVICES | 6,532 | 4,000 | 2,510 | 2,620 |
| 101-193-900-000 | PRINTING | 2,784 | 2,500 | 2,000 | 2,000 |
| 101-193-930-000 | REPAIRS & MAINTENANCE | 0 | 1,000 | 700 | 1,500 |
| 101-193-956-000 | MISCELLANEOUS | 633 | 250 | 0 | 500 |
| 101-193-960-000 | EQUIPMENT | 1,171 | 1,500 | 1,600 | 1,500 |
| 101-193-961-000 | EMPLOYEE TRAINING | 10,363 | 6,000 | 4,000 | 10,000 |
| SUBTOTAL: | | 118,260 | 137,387 | 118,735 | 44,715 |

Dept 209 - ASSESSING

| | | | | | |
|------------------|-----------------------------------|---------------|---------------|---------------|---------------|
| 101-209-702-000 | SALARIES & WAGES-ASSESSOR | 14,363 | 34,500 | 30,000 | 20,665 |
| 101-209-703-000 | BENEFITS | 945 | 741 | 740 | 0 |
| 101-209-704-000 | MERS - DB PENSION | 366 | 1,650 | 1,600 | 0 |
| 101-209-704-001 | MERS - 457 | 390 | 570 | 580 | 0 |
| 101-209-705-000 | PAYROLL TAXES | 1,131 | 2,640 | 2,295 | 1,530 |
| 101-209-718-000 | WORKERS COMPENSATION | 43 | 50 | 100 | 100 |
| 101-209-719-000 | UNEMPLOYMENT | 2 | 25 | 10 | 10 |
| 101-209-727-000 | OFFICE SUPPLIES | 483 | 500 | 0 | 100 |
| 101-209-803-000 | PROF FEES - LEGAL, APPRAISALS ETC | 4,790 | 10,000 | 1,900 | 10,000 |
| 101-209-818-000 | CONTRACTED SERVICES (BOR) | 18,104 | 1,700 | 2,850 | 3,000 |
| 101-209-818-001 | CHARGE BACK | 0 | 5,000 | 0 | 5,000 |
| 101-209-956-000 | MISCELLANEOUS | 32 | 50 | 600 | 600 |
| 101-209-960-000 | EQUIPMENT | 681 | 150 | 0 | 2,500 |
| 101-209-961-000 | TRAINING | 119 | 120 | 1,200 | 1,200 |
| SUBTOTAL: | | 41,449 | 57,696 | 41,875 | 44,705 |

Dept 265 - BUILDING & GROUNDS

| | | | | | |
|------------------|--------------------------------|---------------|---------------|---------------|----------------|
| 101-265-800-000 | CONT SERVICES - GEN BLDG MAINT | 5,977 | 49,160 | 79,160 | 156,000 |
| 101-265-800-002 | CONT SERV - POLICE BLDG MAINT | 6,350 | 40,000 | 10,000 | 70,000 |
| SUBTOTAL: | | 12,327 | 89,160 | 89,160 | 226,000 |

2023-24 2024-25 2024-25 2025-26
 ACTUAL AMENDED PROJECTED REQUESTED
 BUDGET ACTIVITY BUDGET

GL NUMBER DESCRIPTION

Dept 301 - POLICE

| | | | | | |
|-----------------|---------------------------------|-----------|-----------|-----------|-----------|
| 101-301-702-000 | SALARIES & WAGES-POLICE | 428,526 | 515,300 | 490,000 | 563,000 |
| 101-301-702-001 | PART TIME WAGES | 2,383 | 4,750 | 4,750 | 25,800 |
| 101-301-702-002 | CROSSING GUARDS | 12,346 | 12,000 | 11,500 | 12,000 |
| 101-301-702-003 | OVERTIME WAGES | 44,000 | 53,000 | 53,000 | 55,000 |
| 101-301-703-000 | BENEFITS | 112,931 | 150,000 | 125,000 | 150,500 |
| 101-301-704-000 | MERS - DB PENSION | 188,355 | 197,171 | 182,000 | 172,300 |
| 101-301-704-001 | MERS - 457 | 26,255 | 34,000 | 32,000 | 37,100 |
| 101-301-705-000 | PAYROLL TAXES | 39,024 | 44,000 | 42,500 | 53,007 |
| 101-301-718-000 | WORKERS COMPENSATION | 15,617 | 17,000 | 14,800 | 19,400 |
| 101-301-719-000 | UNEMPLOYMENT | (2) | 150 | 50 | 65 |
| 101-301-726-000 | OPERATING SUPPLIES | 4,128 | 6,000 | 4,500 | 4,500 |
| 101-301-740-000 | FURNISHINGS | 57 | 2,500 | 2,500 | 2,000 |
| 101-301-743-000 | UNIFORMS | 2,309 | 8,500 | 4,000 | 5,000 |
| 101-301-744-000 | CLEANING UNIFORMS | 1,769 | 2,000 | 2,000 | 2,000 |
| 101-301-745-000 | UNIFORM/EQUIP ALLOWANCE | 4,574 | 6,000 | 4,000 | 4,800 |
| 101-301-801-000 | PROFESSIONAL SERVICES | 6,870 | 16,000 | 16,000 | 16,000 |
| 101-301-801-001 | PROFESSIONAL MEMBERSHIP FEE | 115 | 500 | 775 | 835 |
| 101-301-801-002 | PROFESSIONAL SERVICES CODE/BLDG | 0 | 0 | 0 | 0 |
| 101-301-806-000 | PROFESSIONAL SERVICES - LEGAL | 1,864 | 6,500 | 6,500 | 6,500 |
| 101-301-818-000 | CONTRACTUAL SERVICES | 24,291 | 16,500 | 16,500 | 19,500 |
| 101-301-830-000 | COMMUNITY POLICE RELATIONS | 828 | 500 | 500 | 500 |
| 101-301-850-000 | COMMUNICATIONS | 7,526 | 8,000 | 7,600 | 9,600 |
| 101-301-860-000 | FUEL AND OIL (EQUIP FUND) | 16,820 | 17,000 | 15,100 | 17,000 |
| 101-301-861-000 | TRANSPORTATION | 350 | 300 | 100 | 300 |
| 101-301-910-000 | INSURANCE & BONDS | 7,917 | 9,500 | 8,400 | 9,500 |
| 101-301-920-000 | PUBLIC UTILITIES | 8,862 | 10,500 | 10,500 | 12,000 |
| 101-301-930-000 | REPAIR & MAINTENANCE (EQUIP) | 929 | 0 | 0 | 1,000 |
| 101-301-939-000 | VEHICLE MAINTENANCE | 13,921 | 14,000 | 14,000 | 10,000 |
| 101-301-956-000 | MISCELLANEOUS | 70 | 25 | 10 | 25 |
| 101-301-960-000 | EMPLOYEE TRAINING | 5,178 | 4,000 | 3,600 | 5,000 |
| 101-301-977-000 | EQUIPMENT | 76,586 | 124,175 | 124,175 | 18,400 |
| 101-301-977-002 | CROSSING GUARD EQUIPMENT | 0 | 250 | 250 | 250 |
| | SUBTOTAL: | 1,054,399 | 1,280,121 | 1,196,610 | 1,232,882 |

| GL NUMBER | DESCRIPTION | 2023-24 ACTUAL | 2024-25 AMENDED BUDGET | 2024-25 PROJECTED ACTIVITY | 2025-26 REQUESTED BUDGET |
|-----------|-------------|-------------------|------------------------------|----------------------------------|--------------------------------|
|-----------|-------------|-------------------|------------------------------|----------------------------------|--------------------------------|

Dept 371 - PLANNING & ZONING

| | | | | | |
|------------------|------------------------------------|---------|---------|---------|---------|
| 101-371-702-000 | SALARIES & WAGES-PLANNING | 2,450 | 3,000 | 3,000 | 6,950 |
| 101-371-704-000 | MERS - DB PENSION | 250 | 650 | 0 | 0 |
| 101-371-705-000 | PAYROLL TAXES | 187 | 300 | 230 | 400 |
| 101-371-718-000 | WORKERS COMPENSATION | 0 | 50 | 10 | 10 |
| 101-371-719-000 | UNEMPLOYMENT | 0 | 50 | 10 | 10 |
| 101-371-727-000 | OFFICE SUPPLIES | 0 | 150 | 100 | 100 |
| 101-371-801-000 | CONTRACTUAL SVCS-BLDG PERMIT INSPE | 162,422 | 150,000 | 160,000 | 50,000 |
| 101-371-802-000 | PROFESSIONAL FEES-ENGINEERING | 4,943 | 8,000 | 23,000 | 20,000 |
| 101-371-803-000 | PROFESSIONAL SVCS- LEGAL | 1,228 | 10,000 | 5,000 | 10,000 |
| 101-371-818-000 | CONTRACTUAL SVCS | 2,969 | 10,000 | 20,000 | 30,000 |
| 101-371-900-000 | PRINTING & PUBLISHING | 1,260 | 1,750 | 2,500 | 2,000 |
| 101-371-958-000 | TRAINING/TRAVEL | 0 | 1,000 | 0 | 1,000 |
| 101-371-961-000 | MEMBERSHIP & DUES | 455 | 1,500 | 520 | 600 |
| SUBTOTAL: | | 176,164 | 186,450 | 214,370 | 121,070 |

Dept 441 - DPW

| | | | | | |
|------------------|--------------------------------------|---------|---------|---------|---------|
| 101-441-702-000 | SALARIES & WAGES-DPW | 187,252 | 185,000 | 228,292 | 277,600 |
| 101-441-702-001 | PART TIME WAGES | 3,645 | 0 | 0 | 3,500 |
| 101-441-702-002 | OVERTIME WAGES | 6,626 | 9,000 | 9,208 | 9,000 |
| 101-441-702-004 | ADMIN WAGES | 44,569 | 0 | 0 | 0 |
| 101-441-703-000 | BENEFITS | 47,303 | 47,000 | 60,700 | 64,500 |
| 101-441-704-000 | MERS - DB PENSION | 51,442 | 56,234 | 74,350 | 82,000 |
| 101-441-704-001 | MERS - 457 | 14,907 | 11,640 | 15,250 | 17,196 |
| 101-441-705-000 | PAYROLL TAXES | 21,856 | 14,841 | 18,670 | 22,193 |
| 101-441-718-000 | WORKERS COMPENSATION | 12,758 | 12,609 | 4,215 | 60 |
| 101-441-719-000 | UNEMPLOYMENT | 11 | 50 | 50 | 50 |
| 101-441-744-000 | UNIFORMS LAUNDRY & CLEANING | 3,400 | 4,250 | 2,640 | 2,100 |
| 101-441-745-000 | TOOLS & SUPPLIES | 8,825 | 9,500 | 9,500 | 9,500 |
| 101-441-776-000 | BUILDING MAINT. & SUPPLIES | 86,248 | 12,000 | 6,700 | 32,200 |
| 101-441-782-000 | ROAD MAINT. & SUPPLIES (ALLEYS, ETC) | 0 | 0 | 500 | 20,000 |
| 101-441-801-000 | PROFESSIONAL SERVICES | 9,630 | 3,000 | 3,800 | 2,500 |
| 101-441-818-000 | CONTRACTURAL SERVICES (REFUSE) | 18,773 | 22,000 | 20,000 | 20,000 |
| 101-441-850-000 | COMMUNICATIONS | 5,239 | 4,900 | 7,700 | 8,400 |
| 101-441-910-000 | INSURANCE & BONDS | 2,500 | 3,000 | 6,000 | 2,200 |
| 101-441-920-000 | PUBLIC UTILITIES | 39,787 | 33,000 | 43,500 | 47,500 |
| 101-441-926-000 | STREET LIGHTING | 54,096 | 54,000 | 56,400 | 58,700 |
| 101-441-940-000 | EQUIPMENT RENTAL | 65,135 | 63,000 | 76,800 | 76,800 |
| 101-441-956-000 | MISCELLANEOUS | 795 | 1,000 | 1,000 | 1,000 |
| 101-441-957-000 | PARK CAPITAL OUTLAY | 45,609 | 306,195 | 141,195 | 58,350 |
| 101-441-961-000 | TRAINING | 6,168 | 6,500 | 6,500 | 6,500 |
| SUBTOTAL: | | 736,574 | 858,719 | 792,970 | 821,849 |

2023-24 2024-25 2024-25 2025-26
 ACTUAL AMENDED PROJECTED REQUESTED
 BUDGET ACTIVITY BUDGET

GL NUMBER DESCRIPTION

Dept 999 - TRANSFERS

| | | | | | |
|------------------|------------------|---------|---------|---------|---------|
| 101-999-999-208 | TRANSFER TO DORA | 100 | 0 | 0 | 0 |
| 101-999-999-339 | TRANSFER TO FIRE | 293,871 | 347,380 | 350,704 | 313,600 |
| 101-999-999-401 | TRANSFER TO CPF | 118,173 | 0 | 233,000 | 174,000 |
| SUBTOTAL: | | 412,144 | 347,380 | 583,704 | 487,600 |

| | | | | |
|--|-----------|-----------|-----------|-----------|
| TOTAL ESTIMATED APPROPRIATIONS: | 3,165,808 | 3,809,930 | 3,828,969 | 3,784,661 |
|--|-----------|-----------|-----------|-----------|

| | | | | |
|--|-----------|-----------|-----------|-----------|
| TOTAL ESTIMATED REVENUES: | 3,460,249 | 3,610,857 | 3,701,271 | 3,677,826 |
| TOTAL ESTIMATED APPROPRIATIONS: | 3,165,808 | 3,809,930 | 3,828,969 | 3,784,661 |
| NET OF REVENUES/APPROPRIATIONS: | 294,441 | (199,073) | (127,698) | (106,835) |
| BEGINNING FUND BALANCE: | 2,242,841 | 2,537,282 | 2,537,282 | 2,409,584 |
| ENDING FUND BALANCE: | 2,537,282 | 2,338,209 | 2,409,584 | 2,302,749 |

FIRE FUND

The Fire Fund is used by the City to account for all revenue and appropriations related to providing fire protection. The Fire Fund must operate only with a budget adopted by the City Council as required by 1968 PA2, MCL 141.421 to MCL 141.440a. Currently, the City provides fire protection not only to City residents, but Wayland Township residents as well. Under a contractual agreement with Wayland Township, fire expenditures are allocated between the City and Township based on a formula relating to taxable property values. The City’s portion is funded by the General Fund.

2025-2026 Key Financial Indicators

- 2023-2024 Audited Fund Balance: (\$13,904)
- 2024-2025 Projected Ending Fund Balance: \$0
- 2025-2026 Projected Revenue: \$678,105
- 2025-2026 Projected Appropriations: \$678,105
- 2025-2026 Projected Net Revenue/Appropriations: \$0
- 2025-2026 Projected Ending Fund Balance: \$0

2025-2026 Initiatives

- Replacement Generator for the Fire Station
- New Set of Turnout Gear
- Grant from Apex Solar for Inflatable Fire House for Community Education
- Cost Share With Wayland Township per Contract

| GL NUMBER | DESCRIPTION | 2023-24 ACTUAL | 2024-25 AMENDED BUDGET | 2024-25 PROJECTED ACTIVITY | 2025-26 REQUESTED BUDGET |
|-----------|-------------|-------------------|------------------------------|----------------------------------|--------------------------------|
|-----------|-------------|-------------------|------------------------------|----------------------------------|--------------------------------|

FUND 106 - FIRE

ESTIMATED REVENUE:

| | | | | | |
|---------------------------------|----------------------------|----------------|----------------|------------------|----------------|
| 106-000-543-000 | FF GRANT | 22,548 | 0 | 738 | 10,870 |
| 106-000-584-003 | YS OTHER REIMBURSEMENT | 6,027 | 0 | 0 | 0 |
| 106-000-601-339 | YANKEE SPRINGS ADMIN FEE | 5,550 | 6,000 | 6,150 | 0 |
| 106-000-602-339 | YS PAYROLL REIMBURSEMENT | 148,898 | 153,616 | 107,946 | 0 |
| 106-000-630-000 | FIRE COST RECOVERY FEES | 1,341 | 1,000 | 764 | 0 |
| 106-000-632-000 | FIRE RUNS & PROTECTION | 331,074 | 450,720 | 395,475 | 353,635 |
| 106-000-632-001 | EQUIPMENT CONTRIBUTION | 0 | 0 | 425,923 | 0 |
| 106-000-633-000 | SALE OF FIRE TRUCK (EQUIP) | 0 | 0 | 8,900 | 0 |
| 106-000-695-000 | MISCELLANEOUS | 650 | 0 | 0 | 0 |
| 106-000-696-000 | TRAINING REIMBURSEMENT | 11,130 | 8,775 | 8,775 | 0 |
| 106-000-699-000 | TRANSFER-IN | 293,871 | 347,380 | 350,704 | 313,600 |
| TOTAL ESTIMATED REVENUE: | | 821,089 | 967,491 | 1,305,375 | 678,105 |

ESTIMATED APPROPRIATIONS:

| | | | | | |
|--|------------------------------------|----------------|----------------|------------------|----------------|
| 106-339-702-000 | SALARIES & WAGES - FIRE | 234,829 | 280,000 | 255,000 | 121,150 |
| 106-339-702-001 | PAID ON CALL WAGES | 0 | 0 | 0 | 125,000 |
| 106-339-702-002 | SALARIES & WAGES - YANKEE SPRINGS | 130,031 | 135,000 | 95,092 | 0 |
| 106-339-702-003 | OVERTIME | 0 | 0 | 0 | 2,000 |
| 106-339-702-004 | ADMIN WAGES | 215 | 12,550 | 11,500 | 23,125 |
| 106-339-703-000 | BENEFITS | 16,719 | 21,000 | 21,000 | 26,000 |
| 106-339-704-000 | MERS - DB PENSION | 14,513 | 25,000 | 24,000 | 23,800 |
| 106-339-704-001 | MERS - 457 | 5,572 | 9,200 | 9,200 | 8,800 |
| 106-339-705-000 | PAYROLL TAXES | 28,657 | 32,700 | 31,550 | 21,500 |
| 106-339-718-000 | WORKERS COMPENSATION | 18,918 | 27,145 | 9,460 | 11,900 |
| 106-339-719-000 | UNEMPLOYMENT | 0 | 50 | 50 | 50 |
| 106-339-726-000 | OPERATING SUPPLIES | 71,010 | 33,366 | 30,000 | 8,500 |
| 106-339-726-001 | OPERATING SUPPLIES-FIRE PREVENTION | 0 | 0 | 0 | 12,370 |
| 106-339-745-000 | UNIFORM/EQUIP ALLOWANCE | 0 | 0 | 1,600 | 1,600 |
| 106-339-775-000 | BUILDING MAINTENANCE | 68,993 | 80,000 | 80,000 | 10,000 |
| 106-339-801-000 | PROFESSIONAL SERVICES | 13,205 | 5,000 | 9,800 | 8,500 |
| 106-339-808-000 | AUDIT | 0 | 0 | 0 | 1,690 |
| 106-339-850-000 | COMMUNICATIONS | 6,627 | 5,000 | 7,800 | 4,250 |
| 106-339-860-000 | FUEL & OIL | 5,602 | 6,500 | 5,800 | 6,400 |
| 106-339-910-000 | INSURANCE & BONDS | 22,489 | 42,300 | 42,300 | 50,550 |
| 106-339-920-000 | PUBLIC UTILITIES | 10,109 | 11,000 | 9,700 | 10,670 |
| 106-339-930-000 | REPAIR & MAINTENANCE (TRUCKS) | 65,066 | 42,000 | 42,000 | 30,000 |
| 106-339-941-000 | EQUIP MAINTENANCE | 10,318 | 10,000 | 10,000 | 10,000 |
| 106-339-944-000 | HYDRANT RENTAL | 15,250 | 15,250 | 15,250 | 15,250 |
| 106-339-956-000 | MISCELLANEOUS | 0 | 800 | 550 | 0 |
| 106-339-960-000 | TRAINING | 32,404 | 27,800 | 27,800 | 20,000 |
| 106-339-977-000 | EQUIPMENT | 50,562 | 144,930 | 140,000 | 110,000 |
| 106-339-978-000 | PHYSICALS | 0 | 0 | 0 | 15,000 |
| | TRANSFER TO CIP (401) FUND | 0 | 0 | 412,019 | 0 |
| TOTAL ESTIMATED APPROPRIATIONS: | | 821,089 | 966,591 | 1,291,471 | 678,105 |

| | | | | |
|--|----------|----------|-----------|---------|
| TOTAL ESTIMATED REVENUES: | 821,089 | 967,491 | 1,305,375 | 678,105 |
| TOTAL ESTIMATED APPROPRIATIONS: | 821,089 | 966,591 | 1,291,471 | 678,105 |
| NET OF REVENUES/APPROPRIATIONS: | 0 | 900 | 13,904 | 0 |
| BEGINNING FUND BALANCE: | (13,904) | (13,904) | (13,904) | 0 |
| ENDING FUND BALANCE: | (13,904) | (13,004) | 0 | 0 |

MAJOR STREET FUND

The City of Wayland owns more than 8.78 miles of major streets. These are the main arteries that transport residents and visitors to and from our neighborhoods and businesses. Revenue to the major street fund comes from the State of Michigan through ACT 51, which creates a fund where specific transportation taxes are deposited and prescribes how these revenues are to be distributed. Act 51 establishes jurisdictional road networks and sets priorities for the use of transportation revenues. The Department of Public Works maintains this system of roads and responsibilities, including construction, patching, maintaining parkways, rights-of-way, signals, and controlling snow and ice.

2025-2026 Key Financial Indicators

2023-2024 Audited Fund Balance: \$1,325,463

2024-2025 Projected Ending Fund Balance: \$1,518,883

2025-2026 Projected Revenue: \$512,000

2025-2026 Projected Appropriations: \$644,020

2025-2026 Projected Net Revenue/Appropriations: (\$132,020)

2025-2026 Projected Ending Fund Balance: \$1,386,863

2025-2026 Initiatives

- Repaving of Reno & 133rd Intersection (\$200,000)
- Preventative Maintenance & Patching Throughout City (\$100,000)
- Use of Fund Balance on Capital Projects (\$137,020)

2023-24 2024-25 2024-25 2025-26
 ACTUAL AMENDED PROJECTED REQUESTED
 BUDGET ACTIVITY BUDGET

GL NUMBER DESCRIPTION

Fund 202 - MAJOR STREET

ESTIMATED REVENUE:

| | | | | | |
|---------------------------------|--|------------------|----------------|------------------|----------------|
| 202-000-546-000 | STATE SHARED REVENUE (ACT 51 FUEL TAX) | 458,708 | 450,000 | 480,947 | 470,000 |
| 202-000-665-000 | INVESTMENT INTEREST | 1,544 | 500 | 41,100 | 20,000 |
| 202-000-698-000 | LOAN PROCEEDS | 1,300,000 | 0 | 780,540 | 0 |
| 202-000-699-006 | TRANSFER FROM CIP FUND (401) | 0 | 0 | 0 | 22,000 |
| TOTAL ESTIMATED REVENUE: | | 1,760,252 | 450,500 | 1,302,587 | 512,000 |

ESTIMATED APPROPRIATIONS:

Dept 451 - CONSTRUCTION

| | | | | | |
|------------------|------------------|------------------|----------|----------------|----------------|
| 202-451-818-200 | NEW CONSTRUCTION | 1,023,797 | 0 | 705,343 | 200,000 |
| SUBTOTAL: | | 1,023,797 | 0 | 705,343 | 200,000 |

Dept 463 - ROUTINE MAINTENANCE

| | | | | | |
|------------------|-------------------------------|----------------|----------------|---------------|---------------|
| 202-463-702-000 | SALARIES & WAGES-ROUT. MAINT. | 7,538 | 28,200 | 25,000 | 12,900 |
| 202-463-702-001 | OVERTIME WAGES | 57 | 1,000 | 300 | 500 |
| 202-463-703-000 | BENEFITS | 6,334 | 5,800 | 5,800 | 3,000 |
| 202-463-704-000 | MERS - DB PENSION | 7,485 | 9,840 | 11,420 | 4,000 |
| 202-463-704-001 | MERS - 457 | 258 | 1,700 | 1,815 | 804 |
| 202-463-705-000 | PAYROLL TAXES | 609 | 2,150 | 2,074 | 1,087 |
| 202-463-718-000 | WORKERS COMPENSATION | 310 | 410 | 520 | 575 |
| 202-463-719-000 | UNEMPLOYMENT | 0 | 50 | 10 | 50 |
| 202-463-726-000 | OPERATING SUPPLIES | 0 | 0 | 0 | 9,420 |
| 202-463-808-000 | AUDIT | 1,358 | 450 | 425 | 260 |
| 202-463-818-000 | CONTRACTUAL | 115,480 | 60,000 | 1,800 | 2,000 |
| 202-463-910-000 | INSURANCE & BONDS | 1,250 | 1,500 | 2,720 | 0 |
| 202-463-930-000 | REPAIR & MAINTENANCE | 6,277 | 12,000 | 10,000 | 60,000 |
| 202-463-940-000 | EQUIPMENT RENTAL | 6,549 | 6,500 | 3,800 | 4,000 |
| SUBTOTAL: | | 153,505 | 129,600 | 65,684 | 98,596 |

Dept 478 - WINTER MAINTENANCE

| | | | | | |
|------------------|----------------------------|---------------|---------------|---------------|---------------|
| 202-478-702-000 | SALARIES & WAGES-WTR MAINT | 2,169 | 4,200 | 17,000 | 8,330 |
| 202-478-702-001 | OVERTIME WAGES | 1,720 | 2,850 | 3,600 | 3,600 |
| 202-478-703-000 | BENEFITS | 1,084 | 1,200 | 850 | 1,940 |
| 202-478-704-000 | MERS - DB PENSION | 3,115 | 2,000 | 1,665 | 2,600 |
| 202-478-704-001 | MERS - 457 | 185 | 423 | 1,236 | 716 |
| 202-478-705-000 | PAYROLL TAXES | 312 | 321 | 1,671 | 968 |
| 202-478-718-000 | WORKERS COMPENSATION | 314 | 415 | 265 | 300 |
| 202-478-719-000 | UNEMPLOYMENT | 0 | 10 | 5 | 50 |
| 202-478-726-000 | OPERATING SUPPLIES | 21,823 | 27,500 | 23,000 | 29,000 |
| 202-478-940-000 | EQUIPMENT RENTALS | 8,719 | 20,000 | 13,400 | 14,000 |
| SUBTOTAL: | | 39,441 | 58,919 | 62,692 | 61,504 |

| GL NUMBER | DESCRIPTION | 2023-24 ACTUAL | 2024-25 AMENDED BUDGET | 2024-25 PROJECTED ACTIVITY | 2025-26 REQUESTED BUDGET |
|-----------|-------------|-------------------|------------------------------|----------------------------------|--------------------------------|
|-----------|-------------|-------------------|------------------------------|----------------------------------|--------------------------------|

Dept 483 - ADMINISTRATION

| | | | | | |
|------------------|-------------------------|---------------|---------------|--------------|---------------|
| 202-483-702-000 | SALARIES & WAGES-ADMIN. | 24,867 | 4,220 | 4,010 | 7,960 |
| 202-483-703-000 | BENEFITS | 2,776 | 760 | 600 | 550 |
| 202-483-704-000 | MERS - DB PENSION | 4,442 | 2,080 | 2,000 | 1,300 |
| 202-483-704-001 | MERS - 457 | 1,339 | 250 | 130 | 478 |
| 202-483-705-000 | PAYROLL TAXES | 2,006 | 325 | 320 | 646 |
| 202-483-718-000 | WORKERS COMPENSATION | 2,098 | 2,761 | 210 | 230 |
| 202-483-719-000 | UNEMPLOYMENT | 0 | 10 | 5 | 10 |
| 202-483-956-000 | MISCELLANEOUS | 0 | 0 | 1,300 | 0 |
| SUBTOTAL: | | 37,528 | 10,406 | 8,575 | 11,174 |

Dept 905 - DEBT SERVICE

| | | | | | |
|------------------|---|----------------|---------------|----------------|----------------|
| 202-905-929-000 | BOND PRINCIPAL | 30,407 | 0 | 115,000 | 142,734 |
| 202-905-992-000 | 08 CAPITAL BOND PRIN (FORREST/W SUPER) | 161,276 | 52,703 | 52,703 | 51,417 |
| 202-905-992-001 | 08 CAPITAL BOND INT (FORREST/W SUPERIOR | 49,220 | 5,745 | 6,411 | 4,820 |
| 202-905-993-000 | BOND ISSUANCE COSTS | 31,535 | 0 | 20,482 | 0 |
| 202-905-995-000 | INTEREST EXP-BOND DEBT | 0 | 0 | 72,277 | 73,775 |
| SUBTOTAL: | | 272,438 | 58,448 | 266,873 | 272,746 |

Dept 999 - TRANSFERS

| | | | | | |
|------------------|-----------------|----------|----------------|----------|----------|
| 202-999-999-401 | TRANSFER TO 401 | 0 | 160,150 | 0 | 0 |
| SUBTOTAL: | | 0 | 160,150 | 0 | 0 |

| | | | | |
|--|------------------|------------------|------------------|------------------|
| TOTAL ESTIMATED APPROPRIATIONS: | 1,526,709 | 417,523 | 1,109,167 | 644,020 |
| TOTAL ESTIMATED REVENUES: | 1,760,252 | 450,500 | 1,302,587 | 512,000 |
| TOTAL ESTIMATED APPROPRIATIONS: | 1,526,709 | 417,523 | 1,109,167 | 644,020 |
| NET OF REVENUES/APPROPRIATIONS: | 233,543 | 32,977 | 193,420 | (132,020) |
| BEGINNING FUND BALANCE: | 1,091,920 | 1,325,463 | 1,325,463 | 1,518,883 |
| ENDING FUND BALANCE: | 1,325,463 | 1,358,440 | 1,518,883 | 1,386,863 |

LOCAL STREET FUND

The City of Wayland owns more than 10.74 miles of local streets. These are the neighborhood streets that move our residents to and from their residences to major streets or other faster roads. Revenue to the local street fund comes from the State of Michigan through ACT 51, which creates a fund where specific transportation taxes are deposited and prescribes how these revenues are to be distributed. Act 51 establishes jurisdictional road networks and sets priorities for the use of transportation revenues. The Department of Public Works maintains our local street system, whose responsibilities include construction, patching, maintaining parkways, rights-of-way, signs, and controlling snow and ice.

2025-2026 Key Financial Indicators

| | |
|---|-------------|
| 2023-2024 Audited Fund Balance: | \$301,895 |
| 2024-2025 Projected Ending Fund Balance: | \$548,065 |
| 2025-2026 Projected Revenue: | \$158,344 |
| 2025-2026 Projected Appropriations: | \$275,671 |
| 2025-2026 Projected Net Revenue/Appropriations: | (\$117,327) |
| 2025-2026 Projected Ending Fund Balance: | \$430,738 |

2025-2026 Initiatives

- Preventative Maintenance & Patching Throughout City
- Use of Fund Balance on Capital Projects (\$117,327)

2023-24 2024-25 2024-25 2025-26
 ACTUAL AMENDED PROJECTED REQUESTED
 BUDGET ACTIVITY BUDGET

GL NUMBER DESCRIPTION

Fund 203 - LOCAL STREET

ESTIMATED REVENUE:

| | | | | | |
|---------------------------------|---------------------------------|----------------|------------------|------------------|----------------|
| 203-000-546-000 | STATE SHARED REVENUE (ACT 51) | 145,705 | 140,000 | 152,860 | 155,344 |
| 203-000-548-000 | STATE ROAD GRANT | 0 | 250,000 | 250,000 | 0 |
| 203-000-665-000 | INVESTMENT INTEREST | 814 | 0 | 7,000 | 3,000 |
| 203-000-698-000 | LOAN PROCEEDS | 0 | 0 | 1,743,453 | 0 |
| 203-000-699-006 | TRANSFER FROM CAP IMPR FUND 401 | 0 | 2,430,909 | 0 | 0 |
| TOTAL ESTIMATED REVENUE: | | 146,519 | 2,820,909 | 2,153,313 | 158,344 |

ESTIMATED APPROPRIATIONS:

Dept 451 - CONSTRUCTION

| | | | | | |
|------------------|------------------|----------|------------------|------------------|----------|
| 203-451-818-000 | NEW CONSTRUCTION | 0 | 2,507,302 | 1,697,705 | 0 |
| SUBTOTAL: | | 0 | 2,507,302 | 1,697,705 | 0 |

Dept 463 - ROUTINE MAINTENANCE

| | | | | | |
|------------------|-------------------------------|---------------|---------------|---------------|----------------|
| 203-463-702-000 | SALARIES & WAGES-ROUT. MAINT. | 16,894 | 22,075 | 16,541 | 13,600 |
| 203-463-702-001 | OVERTIME WAGES | 218 | 1,000 | 80 | 500 |
| 203-463-703-000 | BENEFITS | 7,666 | 5,300 | 5,200 | 3,200 |
| 203-463-704-000 | MERS - DB PENSION | 6,658 | 7,050 | 9,760 | 4,000 |
| 203-463-704-001 | MERS - 457 | 892 | 1,325 | 998 | 846 |
| 203-463-705-000 | PAYROLL TAXES | 1,385 | 1,690 | 1,348 | 1,144 |
| 203-463-718-000 | WORKERS COMPENSATION | 1,141 | 1,502 | 1,274 | 1,400 |
| 203-463-719-000 | UNEMPLOYMENT | 0 | 10 | 5 | 50 |
| 203-463-726-000 | OPERATING SUPPLIES | 0 | 1,200 | 13 | 9,420 |
| 203-463-808-000 | AUDIT | 0 | 300 | 0 | 130 |
| 203-463-818-000 | CONTRACTUAL | 31,094 | 500 | 1,800 | 0 |
| 203-463-910-000 | INSURANCE & BONDS | 1,417 | 1,700 | 2,753 | 0 |
| 203-463-930-000 | REPAIR & MAINTENANCE | 11,694 | 12,500 | 12,500 | 62,000 |
| 203-463-940-000 | EQUIPMENT RENTALS | 4,171 | 4,500 | 6,457 | 4,500 |
| 203-463-956-000 | MISCELLANEOUS | (175) | 0 | 0 | 0 |
| SUBTOTAL: | | 83,055 | 60,652 | 58,729 | 100,790 |

Dept 478 - WINTER MAINTENANCE

| | | | | | |
|------------------|-----------------------------|---------------|---------------|---------------|---------------|
| 203-478-702-000 | SALARIES & WAGES-WTR MAINT. | 1,729 | 4,200 | 12,300 | 9,950 |
| 203-478-702-001 | OVERTIME WAGES | 774 | 3,500 | 2,000 | 2,000 |
| 203-478-703-000 | BENEFITS | 1,096 | 1,200 | 1,010 | 2,300 |
| 203-478-704-000 | MERS - DB PENSION | 2,852 | 2,000 | 1,725 | 3,000 |
| 203-478-704-001 | MERS - 457 | 125 | 470 | 858 | 717 |
| 203-478-705-000 | PAYROLL TAXES | 201 | 590 | 1,160 | 970 |
| 203-478-718-000 | WORKERS COMPENSATION | 393 | 516 | 186 | 205 |
| 203-478-719-000 | UNEMPLOYMENT | 0 | 0 | 5 | 25 |
| 203-478-726-000 | OPERATING SUPPLIES | 3,577 | 13,850 | 4,000 | 10,000 |
| 203-478-940-000 | EQUIPMENT RENTALS | 5,403 | 19,000 | 13,100 | 13,000 |
| SUBTOTAL: | | 16,150 | 45,326 | 36,344 | 42,167 |

2023-24 2024-25 2024-25 2025-26
 ACTUAL AMENDED PROJECTED REQUESTED
 BUDGET ACTIVITY BUDGET

GL NUMBER DESCRIPTION

Dept 483 - ADMINISTRATION

| | | | | | |
|------------------|-------------------------|-------|-------|-------|-------|
| 203-483-702-000 | SALARIES & WAGES-ADMIN. | 2,583 | 4,220 | 4,100 | 5,170 |
| 203-483-703-000 | BENEFITS | 1,116 | 760 | 550 | 420 |
| 203-483-704-000 | MERS - DB PENSION | 4,476 | 2,080 | 510 | 810 |
| 203-483-704-001 | MERS - 457 | 160 | 250 | 250 | 311 |
| 203-483-705-000 | PAYROLL TAXES | 197 | 325 | 320 | 420 |
| 203-483-718-000 | WORKERS COMPENSATION | 199 | 262 | 210 | 235 |
| 203-483-719-000 | UNEMPLOYMENT | 0 | 50 | 5 | 25 |
| 203-483-956-000 | MISCELLANEOUS | 0 | 0 | 1,300 | 0 |
| SUBTOTAL: | | 8,731 | 7,947 | 7,245 | 7,391 |

Dept 905 - DEBT SERVICE

| | | | | | |
|------------------|---------------------|---|---|---------|---------|
| 203-905-992-000 | BOND PRINCIPAL | 0 | 0 | 0 | 50,778 |
| 203-905-992-001 | BOND INTEREST | 0 | 0 | 61,372 | 74,545 |
| 203-905-993-000 | BOND ISSUANCE COSTS | 0 | 0 | 45,748 | 0 |
| SUBTOTAL: | | 0 | 0 | 107,120 | 125,323 |

Dept 999 - TRANSFERS

| | | | | | |
|------------------|-----------------|---|---------|---|---|
| 203-999-999-402 | TRANSFER TO 402 | 0 | 250,000 | 0 | 0 |
| SUBTOTAL: | | 0 | 250,000 | 0 | 0 |

| | | | | |
|--|---------|-----------|-----------|---------|
| TOTAL ESTIMATED APPROPRIATIONS: | 107,936 | 2,871,227 | 1,907,143 | 275,671 |
|--|---------|-----------|-----------|---------|

| | | | | |
|--|---------|-----------|-----------|-----------|
| TOTAL ESTIMATED REVENUES: | 146,519 | 2,820,909 | 2,153,313 | 158,344 |
| TOTAL ESTIMATED APPROPRIATIONS: | 107,936 | 2,871,227 | 1,907,143 | 275,671 |
| NET OF REVENUES/APPROPRIATIONS: | 38,583 | (50,318) | 246,170 | (117,327) |
| BEGINNING FUND BALANCE: | 263,312 | 301,895 | 301,895 | 548,065 |
| ENDING FUND BALANCE: | 301,895 | 251,577 | 548,065 | 430,738 |

SPECIAL ROAD FUND

The Special Road Fund is used to account for a wide range of activities similar to both the Major and Local Street Funds. Allegan County assesses 1-mill to property owners, and those revenues are then distributed to the City of Wayland based on a formula derived from taxable values.

2025-2026 Key Financial Indicators

| |
|--|
| 2023-2024 Audited Fund Balance: \$240,022 |
| 2024-2025 Projected Ending Fund Balance: \$317,885 |
| 2025-2026 Projected Revenue: \$150,929 |
| 2025-2026 Projected Appropriations: \$98,544 |
| 2025-2026 Projected Net Revenue/Appropriations: \$52,385 |
| 2025-2026 Projected Ending Fund Balance: \$370,270 |

2025-2026 Initiatives

- Safety Equipment (Split with other funds)
- Traffic Study – Reno & Superior Street
- Revenue Over Expenditures - \$52,385

| GL NUMBER | DESCRIPTION | 2023-24 ACTUAL | 2024-25 AMENDED BUDGET | 2024-25 PROJECTED ACTIVITY | 2025-26 REQUESTED BUDGET |
|-----------|-------------|-------------------|------------------------------|----------------------------------|--------------------------------|
|-----------|-------------|-------------------|------------------------------|----------------------------------|--------------------------------|

Fund 204 - SPECIAL ROAD FUND

ESTIMATED REVENUE:

| | | | | | |
|---------------------------------|--------------------------------|----------------|----------------|----------------|----------------|
| 204-000-573-000 | LOCAL COMM STABILIZATION SHARE | 0 | 0 | 0 | 0 |
| 204-000-575-000 | METRO ACT | 18,803 | 0 | 18,000 | 18,000 |
| 204-000-583-000 | COUNTY MILLAGE CONTRIBUTION | 127,209 | 120,000 | 131,929 | 131,929 |
| 204-000-626-000 | SCRAP COLLECTION | 0 | 0 | 745 | 0 |
| 204-000-665-000 | INVESTMENT INTEREST | 382 | 0 | 4,300 | 1,000 |
| TOTAL ESTIMATED REVENUE: | | 146,394 | 120,000 | 154,974 | 150,929 |

ESTIMATED APPROPRIATIONS:

| | | | | | |
|--|-----------------------------|---------------|---------------|---------------|---------------|
| 204-446-702-000 | SALARIES & WAGES | 5,906 | 13,800 | 11,788 | 9,100 |
| 204-446-702-004 | ADMIN WAGES | 11,514 | 0 | 0 | 2,935 |
| 204-446-703-000 | BENEFITS | 2,443 | 3,000 | 3,000 | 2,350 |
| 204-446-704-000 | MERS - DB PENSION | 7,321 | 4,655 | 6,325 | 3,100 |
| 204-446-704-001 | MERS - 457 | 1,151 | 830 | 708 | 723 |
| 204-446-705-000 | PAYROLL TAXES | 1,774 | 1,055 | 956 | 976 |
| 204-446-718-000 | WORKERS COMPENSATION | 533 | 705 | 1,179 | 1,300 |
| 204-446-719-000 | UNEMPLOYMENT | 0 | 25 | 5 | 10 |
| 204-446-740-000 | ROAD MAINTENANCE & SUPPLIES | 2,385 | 9,000 | 5,000 | 11,920 |
| 204-446-802-000 | PROFESSIONAL SERVICES | 0 | 7,000 | 0 | 25,000 |
| 204-446-808-000 | AUDIT | 0 | 0 | 0 | 130 |
| 204-446-818-000 | CONTRACTURAL SERVICES | 22,850 | 33,150 | 42,000 | 33,000 |
| 204-446-910-000 | INSURANCE & BONDS | 1,250 | 1,500 | 250 | 0 |
| 204-446-940-000 | EQUIPMENT RENTAL | 7,720 | 21,500 | 5,900 | 8,000 |
| TOTAL ESTIMATED APPROPRIATIONS: | | 64,847 | 96,220 | 77,111 | 98,544 |

| | | | | |
|--|---------------|---------------|---------------|---------------|
| TOTAL ESTIMATED REVENUES: | 146,394 | 120,000 | 154,974 | 150,929 |
| TOTAL ESTIMATED APPROPRIATIONS: | 64,847 | 96,220 | 77,111 | 98,544 |
| NET OF REVENUES/APPROPRIATIONS: | 81,547 | 23,780 | 77,863 | 52,385 |
| BEGINNING FUND BALANCE: | 158,475 | 240,022 | 240,022 | 317,885 |
| ENDING FUND BALANCE: | 240,022 | 263,802 | 317,885 | 370,270 |

DORA WEAVER FUND

Mrs. Dora Weaver passed away in 1997 and left a portion of her estate to the City of Wayland. The designated amount is “to be used for community building purposes and/or park purposes.” In the past, revenue has funded important City projects like the downtown Mini Park and helped develop the Rabbit River Trail.

| 2025-2026 Key Financial Indicators |
|---|
| 2023-2024 Audited Fund Balance: \$40,567 |
| 2024-2025 Projected Ending Fund Balance: \$40,829 |
| 2025 Projected Revenue: \$0 |
| 2025 Projected Appropriations: \$0 |
| 2025 Projected Net Revenue/Appropriations: \$0 |
| 2025 Projected Ending Fund Balance: \$40,829 |

2025-2026 Initiatives

- No Planned Projects From This Fund

| GL NUMBER | DESCRIPTION | 2023-24 ACTUAL | 2024-25 AMENDED BUDGET | 2024-25 PROJECTED ACTIVITY | 2025-26 REQUESTED BUDGET |
|-----------|-------------|-------------------|------------------------------|----------------------------------|--------------------------------|
|-----------|-------------|-------------------|------------------------------|----------------------------------|--------------------------------|

ESTIMATED APPROPRIATIONS:

Dept 538 - OPERATION & MAINTENANCE

| | | | | | |
|--|------------------------|---------|---------|---------|---------|
| 661-538-701-000 | GASB68 PENSION EXPENSE | (8,274) | 0 | 0 | 0 |
| 661-538-702-000 | SALARIES & WAGES | 12,546 | 23,222 | 28,517 | 14,500 |
| 661-538-702-004 | ADMIN WAGES | 0 | 0 | 0 | 4,140 |
| 661-538-703-000 | BENEFITS | 5,018 | 5,415 | 4,700 | 3,020 |
| 661-538-704-000 | MERS - DB PENSION | 5,116 | 7,450 | 5,200 | 4,000 |
| 661-538-704-001 | MERS - 457 | 650 | 1,393 | 1,711 | 1,118 |
| 661-538-705-000 | PAYROLL TAXES | 1,006 | 1,776 | 2,313 | 1,512 |
| 661-538-718-000 | WORKERS COMPENSATION | 812 | 840 | 250 | 300 |
| 661-538-719-000 | UNEMPLOYMENT | 0 | 5 | 0 | 0 |
| 661-538-726-000 | OPERATING SUPPLIES | 0 | 350 | 0 | 0 |
| 661-538-751-000 | GASOLINE & OIL | 28,974 | 28,000 | 28,000 | 28,000 |
| 661-538-808-000 | AUDIT | 0 | 500 | 0 | 130 |
| 661-538-910-000 | INSURANCE & BONDS | 1,750 | 2,100 | 350 | 18,250 |
| 661-538-930-000 | REPAIR & MAINTENANCE | 43,181 | 40,000 | 26,984 | 40,000 |
| 661-538-940-000 | EQUIPMENT PURCHASES | 1,207 | 210,000 | 37,530 | 80,000 |
| 661-538-968-000 | DEPRECIATION | 74,031 | 0 | 0 | 0 |
| TOTAL ESTIMATED APPROPRIATIONS: | | 166,017 | 321,051 | 135,555 | 194,970 |

| | | | | |
|--|---------|---------|---------|----------|
| TOTAL ESTIMATED REVENUES: | 231,302 | 405,000 | 233,225 | 180,000 |
| TOTAL ESTIMATED APPROPRIATIONS: | 166,017 | 321,051 | 135,555 | 194,970 |
| NET OF REVENUES/APPROPRIATIONS: | 65,285 | 83,949 | 97,670 | (14,970) |
| BEGINNING CASH BALANCE: | 726,790 | 858,761 | 858,761 | 956,431 |
| ENDING CASH BALANCE: | 858,761 | 942,710 | 956,431 | 941,460 |

TRIBAL REVENUE FUND

The Tribal Revenue Fund is funded by payments on the net win from all Class III electronic games of chance at the Gun Lake Casino and is received on a semiannual basis.

2025-2026 Key Financial Indicators

| |
|--|
| 2023-2024 Audited Fund Balance: \$189,914 |
| 2024-2025 Projected Ending Fund Balance: \$228,774 |
| 2025-2026 Projected Revenue: \$37,750 |
| 2025-2026 Projected Appropriations: \$58,350 |
| 2025-2026 Projected Net Revenue/Appropriations: (\$20,600) |
| 2025-2026 Projected Ending Fund Balance: \$208,174 |

2025-2026 Initiatives

- City Park – Additional Trees
- City Park – Replacement of Drinking Fountains
- Dog Park – Preliminary Planning (Location Not Determined)
- Use of Fund Balance on Capital Projects (\$20,600)

ANNUAL BUDGET BY DEPARTMENT

| GL NUMBER | DESCRIPTION | 2023-24 | 2024-25 | 2024-25 | 2025-26 |
|-----------|-------------|---------|----------------|--------------------|------------------|
| | | ACTUAL | AMENDED BUDGET | PROJECTED ACTIVITY | REQUESTED BUDGET |

Fund 242 - TRIBE REVENUE SHARING

ESTIMATED REVENUE:

| | | | | | |
|---------------------------------|-----------------------|---------------|----------|---------------|---------------|
| 242-000-576-000 | TRIBE REVENUE SHARING | 36,373 | 0 | 37,304 | 37,000 |
| 242-000-664-000 | INTEREST EARNINGS | 0 | 0 | 1,556 | 750 |
| TOTAL ESTIMATED REVENUE: | | 36,373 | 0 | 38,860 | 37,750 |

ESTIMATED APPROPRIATIONS:

Dept 242 - OPERATION & MAINTENANCE

| | | | | | |
|--|---------------------|----------|----------------|----------|---------------|
| 242-000-999-000 | TRANSFER TO GENERAL | 0 | 120,000 | 0 | 58,350 |
| TOTAL ESTIMATED APPROPRIATIONS: | | 0 | 120,000 | 0 | 58,350 |

| | | | | |
|--|---------------|------------------|---------------|-----------------|
| TOTAL ESTIMATED REVENUES: | 36,373 | 0 | 38,860 | 37,750 |
| TOTAL ESTIMATED APPROPRIATIONS: | 0 | 120,000 | 0 | 58,350 |
| NET OF REVENUES/APPROPRIATIONS: | 36,373 | (120,000) | 38,860 | (20,600) |
| BEGINNING FUND BALANCE: | 153,541 | 189,914 | 189,914 | 228,774 |
| ENDING FUND BALANCE: | 189,914 | 69,914 | 228,774 | 208,174 |

JUSTICE TRAINING FUND

The Training Fund reflects revenue received from the State of Michigan and is restricted to paying for expenditures such as police academy expenditures, attendance at training seminars, and other supplies and expenditures essential to the training of police officers. The need for this fund is obsolete (activity will be accounted for within the General Fund) and will be removed from the budget starting next year.

| 2025-2026 Key Financial Indicators |
|---|
| 2023-2024 Audited Fund Balance: \$4,378 |
| 2024-2025 Projected Ending Fund Balance: \$4,003 |
| 2025-2026 Projected Revenue: \$0 |
| 2025-2026 Projected Appropriations: \$4,003 |
| 2025-2026 Projected Net Revenue/Appropriations: \$4,003 |
| 2025-2026 Projected Ending Fund Balance: \$0 |

2025-2026 Initiatives

- Continued Training of New and Existing Officers Within the Police Department
- This Fund is Scheduled to be Eliminated for the Next Fiscal Year
- Use of Fund Balance on Capital Projects (\$4,003)

ANNUAL BUDGET BY DEPARTMENT

| GL NUMBER | DESCRIPTION | 2023-24 ACTUAL | 2024-25 AMENDED BUDGET | 2024-25 PROJECTED ACTIVITY | 2025-26 REQUESTED BUDGET |
|-----------|-------------|-------------------|------------------------------|----------------------------------|--------------------------------|
|-----------|-------------|-------------------|------------------------------|----------------------------------|--------------------------------|

Fund 265 - JUSTICE TRAINING FUND (302)

ESTIMATED REVENUE:

| | | | | | |
|---------------------------------|------------------------|---|-----|---|---|
| 265-000-540-000 | STATE TRAINING REVENUE | 0 | 300 | 0 | 0 |
| TOTAL ESTIMATED REVENUE: | | 0 | 300 | 0 | 0 |

ESTIMATED APPROPRIATIONS:

| | | | | | |
|--|----------|-----|-----|-----|-------|
| 265-320-960-000 | TRAINING | 290 | 300 | 375 | 4,003 |
| TOTAL ESTIMATED APPROPRIATIONS: | | 290 | 300 | 375 | 4,003 |

| | | | | |
|--|-------|-------|-------|---------|
| TOTAL ESTIMATED REVENUES: | 0 | 300 | 0 | 0 |
| TOTAL ESTIMATED APPROPRIATIONS: | 290 | 300 | 375 | 4,003 |
| NET OF REVENUES/APPROPRIATIONS: | (290) | 0 | (375) | (4,003) |
| BEGINNING FUND BALANCE: | 4,668 | 4,378 | 4,378 | 4,003 |
| ENDING FUND BALANCE: | 4,378 | 4,378 | 4,003 | 0 |

DOWNTOWN DEVELOPMENT AUTHORITY (DDA) FUND

The Downtown Development Authority Fund is funded through a mechanism called tax increment financing (TIF). The Wayland Downtown Development Authority was created by the City Council in 1988 as authorized by the Downtown Development Act, Public Act 197 of 1975 (“DDA Act”). TIF districts allow the DDA to “capture” tax revenues that result from the growth of the district. The DDA can use those funds as allowed by the DDA Act for purposes such as correcting and preventing deterioration in business districts, encouraging historic preservation, and stimulating economic revitalization of the downtown business district of the City.

2025-2026 Key Financial Indicators

- 2023-2024 Audited Fund Balance: \$118,531
- 2024-2025 Projected Ending Fund Balance: \$215,844
- 2025-2026 Projected Revenue: \$490,798
- 2025-2026 Projected Appropriations: \$451,527
- 2025-2026 Projected Net Revenue/Appropriations: \$39,271
- 2025-2026 Projected Ending Fund Balance: \$255,116

2025-2026 Initiatives

- Dahlia Market – Preliminary Planning
- Façade Grants Available to Businesses
- Continued Support of the Farmers Market
- Continued Support of Seasonal Events Downtown
- Contribution to Alley Replacement Behind City Hall
- Revenue Over Expenditures - \$39,271

| GL NUMBER | DESCRIPTION | 2023-24 ACTUAL | 2024-25 AMENDED BUDGET | 2024-25 PROJECTED ACTIVITY | 2025-26 REQUESTED BUDGET |
|-----------|-------------|-------------------|------------------------------|----------------------------------|--------------------------------|
|-----------|-------------|-------------------|------------------------------|----------------------------------|--------------------------------|

Fund 298 - DDA

ESTIMATED REVENUE:

| | | | | | |
|---------------------------------|-------------------------|----------------|----------------|----------------|----------------|
| 298-000-407-000 | CITY TAX | 251,840 | 288,800 | 288,412 | 301,000 |
| 298-000-409-000 | LIBRARY TAX | 20,797 | 23,848 | 23,808 | 24,500 |
| 298-000-411-000 | COUNTY TAX | 107,177 | 122,907 | 123,350 | 128,000 |
| 298-000-539-000 | STATE GRANT | 33,084 | 30,000 | 0 | 0 |
| 298-000-665-000 | INVESTMENT INTEREST | 5,525 | 3,123 | 4,600 | 3,123 |
| 298-000-673-000 | ANNUAL SPONSORS | 18,622 | 25,000 | 23,000 | 10,000 |
| 298-000-673-006 | REVENUE - DESIGN | 6,830 | 2,000 | 5,400 | 5,550 |
| 298-000-673-007 | REVENUE - ECON VITALITY | 70,997 | 1,000 | 4,480 | 5,000 |
| 298-000-673-009 | REVENUE - PROMOTION | 8,541 | 4,000 | 11,500 | 11,625 |
| 298-000-673-010 | FARMERS MARKET | 1,345 | 1,200 | 1,600 | 2,000 |
| TOTAL ESTIMATED REVENUE: | | 524,758 | 501,878 | 486,150 | 490,798 |

ESTIMATED APPROPRIATIONS:

Dept 881 - OPERATION & MAINTENANCE

| | | | | | |
|------------------|--------------------------------|----------------|----------------|----------------|----------------|
| 298-881-702-000 | SALARIES | 54,636 | 60,000 | 60,000 | 60,000 |
| 298-881-702-005 | WAGES-FARMERS MARKET | 0 | 5,000 | 1,630 | 0 |
| 298-881-703-000 | BENEFITS | 12,724 | 10,000 | 6,300 | 12,500 |
| 298-881-704-000 | MERS - DB PENSION | 2,008 | 11,000 | 10,008 | 16,000 |
| 298-881-704-001 | MERS - 457 | 1,039 | 3,600 | 1,550 | 1,200 |
| 298-881-705-000 | PAYROLL TAXES | 5,968 | 6,500 | 7,063 | 6,212 |
| 298-881-718-000 | WORKERS COMPENSATION | 243 | 1,200 | 500 | 550 |
| 298-881-719-000 | UNEMPLOYMENT | 6 | 150 | 15 | 15 |
| 298-881-726-000 | OPERATING SUPPLIES | 818 | 1,000 | 500 | 1,000 |
| 298-881-806-000 | PROFESSIONAL FEES - LEGAL | 0 | 0 | 1,128 | 2,000 |
| 298-881-808-000 | PROFESSIONAL FEES - AUDIT | 1,500 | 1,500 | 1,500 | 650 |
| 298-881-816-000 | ADMINISTRATIVE STAFF REIMB | 7,331 | 7,331 | 7,331 | 9,800 |
| 298-881-817-000 | DPW SERVICES | 26,656 | 20,000 | 30,771 | 20,000 |
| 298-881-818-000 | CONTRACTURAL SERVICES | 81,302 | 25,000 | 24,491 | 48,400 |
| 298-881-850-000 | COMMUNICATIONS | 567 | 600 | 528 | 600 |
| 298-881-860-000 | TRAVEL | 7,930 | 6,200 | 5,194 | 5,900 |
| 298-881-861-000 | EDUCATION & TRAINING | 1,940 | 4,000 | 2,720 | 1,700 |
| 298-881-862-001 | ORGANIZATION COMMITTEE | 6,919 | 9,900 | 2,221 | 1,700 |
| 298-881-862-002 | DESIGN COMMITTEE | 57,224 | 12,550 | 31,077 | 37,034 |
| 298-881-862-003 | ECONOMIC RESTRUCTURING COM | 17,494 | 23,600 | 9,134 | 13,750 |
| 298-881-862-004 | PROMOTION COMMITTEE | 56,408 | 48,300 | 51,592 | 14,914 |
| 298-881-862-005 | SUMMER FEST EXPENSE | 0 | 0 | 0 | 26,100 |
| 298-881-862-010 | FARMERS MARKET EXPENSE | 6,649 | 2,000 | 2,239 | 2,200 |
| 298-881-870-000 | GRANT EXPENDITURE | 55,191 | 50,000 | 20,000 | 20,000 |
| 298-881-900-000 | PRINTING & PUBLISHING | 2,876 | 500 | 741 | 500 |
| 298-881-901-000 | ADVERTISING/PROMOTION | 695 | 0 | 0 | 0 |
| 298-881-910-000 | ARCHITECT & DESIGN | 3,981 | 0 | 0 | 30,000 |
| 298-881-920-000 | CEDM | 8,159 | 0 | 0 | 0 |
| 298-881-938-000 | POSTAGE & METER RENTAL | 0 | 200 | 0 | 200 |
| 298-881-940-000 | EQUIPMENT RENTAL (VEHICLE) | 21,868 | 18,000 | 20,225 | 18,000 |
| 298-881-958-000 | MEMBERSHIPS & DUES | 570 | 500 | 1,027 | 1,500 |
| 298-881-960-000 | OFFICE EQUIPMENT | 139 | 250 | 160 | 250 |
| 298-881-987-000 | PROJECT (FACADES; WAYFINDING S | 21,420 | 0 | 0 | 10,000 |
| 298-881-999-000 | TRANSFER-OUT | 0 | 0 | 0 | 4,000 |
| SUBTOTAL: | | 464,261 | 328,881 | 299,645 | 366,675 |

| GL NUMBER | DESCRIPTION | 2023-24 ACTUAL | 2024-25 AMENDED BUDGET | 2024-25 PROJECTED ACTIVITY | 2025-26 REQUESTED BUDGET |
|--|--------------------------|-------------------|------------------------------|----------------------------------|--------------------------------|
| Dept 905 - DEBT SERVICE | | | | | |
| 298-905-992-000 | 08 CAPITAL IMP BOND PRIN | 69,665 | 79,342 | 79,342 | 77,406 |
| 298-905-992-001 | 08 CAPITAL IMP BOND INT | 11,775 | 8,649 | 9,850 | 7,446 |
| 298-905-992-002 | UB DREAMRIDE LOAN | 215,569 | 0 | 0 | 0 |
| 298-905-992-003 | DREAMRIDE INTEREST | 6,019 | 0 | 0 | 0 |
| | SUBTOTAL: | 303,028 | 87,991 | 89,192 | 84,852 |
| TOTAL ESTIMATED APPROPRIATIONS: | | 767,289 | 416,872 | 388,837 | 451,527 |
| TOTAL ESTIMATED REVENUES: | | 524,758 | 501,878 | 486,150 | 490,798 |
| TOTAL ESTIMATED APPROPRIATIONS: | | 767,289 | 416,872 | 388,837 | 451,527 |
| NET OF REVENUES/APPROPRIATIONS: | | (242,531) | 85,006 | 97,313 | 39,271 |
| BEGINNING FUND BALANCE: | | 361,062 | 118,531 | 118,531 | 195,844 |
| TRANSFER FOR CAPITAL RESERVES: | | 0 | (50,000) | (20,000) | (20,000) |
| ENDING FUND BALANCE: | | 118,531 | 153,537 | 195,844 | 215,116 |
| CAPITAL RESERVE BALANCE: | | 0 | 50,000 | 20,000 | 40,000 |
| TOTAL FUND BALANCE: | | 118,531 | 203,537 | 215,844 | 255,116 |

CAPITAL IMPROVEMENT (CIP) FUND

The Capital Projects Fund is used to account for the construction of capital assets funded whole or in part. A capital project is usually considered a significant investment by a municipality to acquire or improve long-term physical assets like buildings, infrastructure, or equipment. The City of Wayland defines a capital purchase as an item or project with a value of \$20,000 or more.

| 2025-2026 Key Financial Indicators |
|---|
| 2023-2024 Audited Fund Balance: \$120,816 |
| 2024-2025 Projected Ending Fund Balance: \$789,835 |
| 2025-2026 Projected Revenue: \$176,000 |
| 2025-2026 Projected Appropriations: \$22,000 |
| 2025-2026 Projected Net Revenue/Appropriations: \$154,000 |
| 2025-2026 Projected Ending Fund Balance: \$943,835 |

2025-2026 Initiatives

- Contribution to Major Streets to Help Fund Reno & 133rd Project From FY 2025 Bond Funds
- Continued Savings for Future Capital Needs
- Revenue Over Expenditures - \$154,000

| | | | | |
|--|---------|---------|-----------|-----------|
| | 2023-24 | 2024-25 | 2024-25 | 2025-26 |
| | ACTUAL | AMENDED | PROJECTED | REQUESTED |
| | | BUDGET | ACTIVITY | BUDGET |

GL NUMBER DESCRIPTION

Fund 401 - CAPITAL IMPROVEMENT FUND

ESTIMATED REVENUE:

| | | | | | |
|---------------------------------|----------------------------|----------------|------------------|----------------|----------------|
| 401-000-665-000 | INVESTMENT INTEREST | 2,643 | 0 | 24,000 | 2,000 |
| 401-000-698-000 | LOAN PROCEEDS | 0 | 3,148,207 | 0 | 0 |
| 401-000-699-001 | TRANSFER FROM GENERAL FUND | 118,173 | 0 | 645,019 | 174,000 |
| 401-000-699-004 | TRANSFER FROM MAJOR ST | 0 | 160,150 | 0 | 0 |
| 401-000-699-005 | TRANSFER FROM LOCAL ST | 0 | 0 | 0 | 0 |
| TOTAL ESTIMATED REVENUE: | | 120,816 | 3,308,357 | 669,019 | 176,000 |

ESTIMATED APPROPRIATIONS:

Dept 906 - DEBT SERVICE

| | | | | | |
|------------------|-----------------------|----------|----------------|----------|----------|
| 401-906-820-000 | BOND ISSUANCE COSTS | 0 | 81,582 | 0 | 0 |
| 401-906-822-000 | CPF BOND PRIN PAYMENT | 0 | 115,000 | 0 | 0 |
| 401-906-823-000 | CPF BOND INT PAYMENT | 0 | 45,150 | 0 | 0 |
| SUBTOTAL: | | 0 | 241,732 | 0 | 0 |

Dept 999 - TRANSFERS

| | | | | | |
|------------------|-------------------|----------|------------------|----------|---------------|
| 401-999-999-003 | TRANSFER TO WATER | 0 | 635,716 | 0 | 0 |
| 401-999-999-004 | TRANSFER TO MAJOR | 0 | 0 | 0 | 22,000 |
| 401-999-999-005 | TRANSFER TO LOCAL | 0 | 2,430,909 | 0 | 0 |
| SUBTOTAL: | | 0 | 3,066,625 | 0 | 22,000 |

| | | | | |
|--|----------|------------------|----------|---------------|
| TOTAL ESTIMATED APPROPRIATIONS: | 0 | 3,308,357 | 0 | 22,000 |
|--|----------|------------------|----------|---------------|

| | | | | |
|--|----------------|------------------|----------------|----------------|
| TOTAL ESTIMATED REVENUES: | 120,816 | 3,308,357 | 669,019 | 176,000 |
| TOTAL ESTIMATED APPROPRIATIONS: | 0 | 3,308,357 | 0 | 22,000 |
| NET OF REVENUES/APPROPRIATIONS: | 120,816 | 0 | 669,019 | 154,000 |
| BEGINNING FUND BALANCE: | 0 | 120,816 | 120,816 | 789,835 |
| ENDING FUND BALANCE: | 120,816 | 120,816 | 789,835 | 943,835 |

SEWER FUND

The Sewer Fund is used to record the revenues and appropriations for the operation of the sewer system. The City provides sewer services to our residents with over 26.1 miles of sewer line. The sewage is treated through a lagoon system where it is cleaned and discharged into 9 filter beds and 4 settling ponds.

2025-2026 Key Financial Indicators

| |
|---|
| 2023-2024 Audited Cash Balance: \$3,090,008 |
| 2024-2025 Projected Ending Cash Balance: \$3,801,218 |
| 2025-2026 Projected Revenue: \$1,460,932 |
| 2025-2026 Projected Appropriations: \$1,177,624 |
| 2025-2026 Projected Net Revenue/Appropriations: \$283,308 |
| 2025-2026 Projected Ending Cash Balance: \$4,084,526 |

2025-2026 Initiatives

- 3% Proposed Increase to Rates
- Upgrade to Lift Station Cyclical Equipment
- 50% of Cost (Split with Water Fund) of Replacement Meters
- Safety Equipment (Split with other funds)
- Wastewater Treatment Plant Rehabilitation Design & Study
- Revenue Over Expenditures - \$283,308

| | | | | |
|--|---------|---------|-----------|-----------|
| | 2023-24 | 2024-25 | 2024-25 | 2025-26 |
| | ACTUAL | AMENDED | PROJECTED | REQUESTED |
| | | BUDGET | ACTIVITY | BUDGET |

GL NUMBER DESCRIPTION

Dept 901 - CONSTRUCTION

| | | | | | |
|-----------------|-----------------------------|---|---|-------|---------|
| 590-901-818-000 | CONST. CONTRACTUAL SERVICES | 0 | 0 | 8,900 | 304,000 |
| | SUBTOTAL: | 0 | 0 | 8,900 | 304,000 |

Dept 905 - DEBT SERVICE

| | | | | | |
|-----------------|---------------------------|-------|--------|--------|--------|
| 590-905-992-000 | 08 CAPITAL BOND PRINCIPAL | 0 | 26,760 | 26,760 | 26,110 |
| 590-905-992-001 | 08 CAPITAL BOND INTEREST | 3,988 | 2,917 | 2,500 | 1,820 |
| | SUBTOTAL: | 3,988 | 29,677 | 29,260 | 27,930 |

| | | | | |
|--|---------|---------|---------|-----------|
| TOTAL ESTIMATED APPROPRIATIONS: | 795,850 | 957,193 | 766,437 | 1,177,624 |
|--|---------|---------|---------|-----------|

| | | | | |
|--|-----------|-----------|-----------|-----------|
| TOTAL ESTIMATED REVENUES: | 1,318,148 | 1,224,108 | 1,477,647 | 1,460,932 |
| TOTAL ESTIMATED APPROPRIATIONS: | 795,850 | 957,193 | 766,437 | 1,177,624 |
| NET OF REVENUES/APPROPRIATIONS: | 522,298 | 266,915 | 711,210 | 283,308 |
| BEGINNING CASH BALANCE: | 2,428,926 | 3,090,008 | 3,090,008 | 3,801,218 |
| ENDING CASH BALANCE: | 3,090,008 | 3,356,923 | 3,801,218 | 4,084,526 |

WATER FUND

The Water Fund is used to record the revenues and appropriations of the operation of a water system. The City has over 25.85 miles of watermain which are served by three main wells and a 400,000-gallon water tower.

2025-2026 Key Financial Indicators

| |
|---|
| 2023-2024 Audited Cash Balance: \$2,027,152 |
| 2024-2025 Projected Ending Cash Balance: \$1,711,777 |
| 2025-2026 Projected Revenue: \$950,356 |
| 2025-2026 Projected Appropriations: \$1,251,057 |
| 2025-2026 Projected Net Revenue/Appropriations: (\$300,701) |
| 2025-2026 Projected Ending Cash Balance: \$1,411,076 |

2025-2026 Initiatives

- 3% Proposed Increase to Rates
- 50% of Cost (Split with Sewer Fund) of Replacement Meters
- Safety Equipment (Split with other funds)
- 1st Phase of Lead Water Service Line Replacements
- Installation of Standby Generators at Wells
- Replacement of 3 Fire Hydrants
- Use of Fund Balance on Capital Projects (\$300,701)

| GL NUMBER | DESCRIPTION | 2023-24 ACTUAL | 2024-25 AMENDED BUDGET | 2024-25 PROJECTED ACTIVITY | 2025-26 REQUESTED BUDGET |
|-----------|-------------|-------------------|------------------------------|----------------------------------|--------------------------------|
|-----------|-------------|-------------------|------------------------------|----------------------------------|--------------------------------|

Fund 591 - WATER

ESTIMATED REVENUE:

| | | | | | |
|---------------------------------|------------------------------|----------------|------------------|----------------|----------------|
| 591-000-607-000 | WATER CONNECTION FEES | 55,607 | 0 | 3,035 | 0 |
| 591-000-607-001 | TURN ON/OFF FEE | 4,500 | 3,000 | 3,000 | 3,000 |
| 591-000-608-000 | ADMIN | 4,065 | 4,000 | 4,300 | 4,356 |
| 591-000-642-000 | SALES | 824,824 | 808,845 | 850,000 | 875,000 |
| 591-000-665-000 | INVESTMENT INTEREST | 6,703 | 0 | 60,000 | 30,000 |
| 591-000-666-000 | SALES - PENALTIES | 14,016 | 13,000 | 14,000 | 14,000 |
| 591-000-668-000 | HYDRANT RENTALS | 21,797 | 6,000 | 22,000 | 22,000 |
| 591-000-695-000 | MISCELLANEOUS | 11,602 | 3,500 | 2,310 | 2,000 |
| 591-000-699-006 | TRANSFER FROM CAPITAL IMPROV | 0 | 635,716 | 0 | 0 |
| TOTAL ESTIMATED REVENUE: | | 943,114 | 1,474,061 | 958,645 | 950,356 |

ESTIMATED APPROPRIATIONS:

Dept 537 - OPERATION & MAINTENANCE

| | | | | | |
|------------------|-------------------------------|----------------|------------------|------------------|------------------|
| 591-537-701-000 | GASB68 PENSION EXPENSE | 58,164 | 0 | 0 | 0 |
| 591-537-702-000 | SALARIES & WAGES | 181,172 | 170,800 | 211,173 | 208,150 |
| 591-537-702-001 | PART TIME WAGES | 106 | 0 | 0 | 0 |
| 591-537-702-002 | OVERTIME WAGES | 9,764 | 10,000 | 13,127 | 10,000 |
| 591-537-702-004 | ADMIN WAGES | 13,008 | 56,535 | 61,401 | 57,540 |
| 591-537-703-000 | BENEFITS | 58,929 | 57,414 | 56,000 | 62,200 |
| 591-537-704-000 | MERS - DB PENSION | 66,740 | 74,425 | 93,825 | 75,000 |
| 591-537-704-001 | MERS - 457 | 8,532 | 14,240 | 4,472 | 4,053 |
| 591-537-705-000 | PAYROLL TAXES | 16,191 | 18,155 | 22,199 | 21,401 |
| 591-537-718-000 | WORKERS COMPENSATION | 6,018 | 7,500 | 1,600 | 1,800 |
| 591-537-719-000 | UNEMPLOYMENT | 0 | 25 | 50 | 50 |
| 591-537-726-000 | OPERATING SUPPLIES | 0 | 0 | 0 | 41,000 |
| 591-537-727-000 | OFFICE SUPPLIES & POSTAGE | 3,166 | 3,900 | 3,600 | 3,600 |
| 591-537-730-000 | CHEMICALS | 17,900 | 16,000 | 16,500 | 18,000 |
| 591-537-744-000 | CLEANING UNIFORMS | 1,535 | 1,900 | 2,100 | 2,100 |
| 591-537-801-000 | PROFESSIONAL SERVICES | 11,951 | 17,500 | 16,300 | 16,300 |
| 591-537-802-000 | PROFESSIONAL FEES-ENGINEERING | 992 | 30,000 | 50,000 | 62,325 |
| 591-537-808-000 | AUDIT | 1,200 | 1,200 | 1,200 | 1,430 |
| 591-537-818-000 | CONTRACTURAL SERVICES | 20,784 | 28,000 | 17,500 | 13,000 |
| 591-537-840-000 | WELL HEAD PROTECTION | 0 | 500 | 0 | 0 |
| 591-537-850-000 | COMMUNICATIONS | 2,448 | 8,000 | 2,200 | 2,500 |
| 591-537-910-000 | INSURANCE & BONDS | 10,000 | 12,000 | 8,925 | 5,500 |
| 591-537-920-000 | PUBLIC UTILITIES | 35,711 | 36,000 | 35,800 | 36,000 |
| 591-537-930-000 | REPAIRS & MAINTENANCE | 109,108 | 325,000 | 300,000 | 17,200 |
| 591-537-940-000 | EQUIPMENT RENTAL | 32,361 | 22,000 | 43,100 | 43,000 |
| 591-537-961-000 | EMPLOYEE TRAINING | 7,208 | 8,000 | 7,500 | 7,500 |
| 591-537-968-000 | DEPRECIATION | 90,523 | 0 | 0 | 0 |
| 591-537-970-000 | CAPITAL OUTLAY | 0 | 735,826 | 703,705 | 262,000 |
| 591-537-977-000 | EQUIPMENT | 59,270 | 85,000 | 96,000 | 189,420 |
| 591-537-999-000 | TRANSFER OUT | 20,000 | 20,000 | 0 | 0 |
| SUBTOTAL: | | 842,781 | 1,759,920 | 1,768,277 | 1,161,069 |

EQUIPMENT FUND

The Equipment Fund is used to record the acquisition of new equipment or the replacement of old equipment based in the Department of Public Works. Revenue for this fund comes in the form of rental rates charged to the other funds where the equipment is used.

2025-2026 Key Financial Indicators

| |
|--|
| 2023-2024 Audited Cash Balance: \$858,761 |
| 2024-2025 Projected Ending Cash Balance: \$956,431 |
| 2025-2026 Projected Revenue: \$180,000 |
| 2025-2026 Projected Appropriations: \$194,970 |
| 2025-2026 Projected Net Revenue/Appropriations: (\$14,970) |
| 2025-2026 Projected Ending Cash Balance: \$941,460 |

2025-2026 Initiatives

- Purchase of Replacement Wacker Neuson
- Continued Savings for Future Equipment Replacement
- Use of Fund Balance on Capital Projects (\$14,970)

| GL NUMBER | DESCRIPTION | 2023-24 ACTUAL | 2024-25 AMENDED BUDGET | 2024-25 PROJECTED ACTIVITY | 2025-26 REQUESTED BUDGET |
|-----------|-------------|-------------------|------------------------------|----------------------------------|--------------------------------|
|-----------|-------------|-------------------|------------------------------|----------------------------------|--------------------------------|

Fund 661 - EQUIPMENT FUND

ESTIMATED REVENUE:

| | | | | | |
|---------------------------------|-----------------------------|----------------|----------------|----------------|----------------|
| 661-000-665-000 | INVESTMENT INTEREST | 2,005 | 0 | 25,000 | 10,000 |
| 661-000-669-000 | RENTAL | 168,872 | 160,000 | 200,000 | 170,000 |
| 661-000-671-000 | SALE OF EQUIPMENT | 15,425 | 0 | 8,225 | 0 |
| 661-000-695-000 | EQUIPMENT FUND - EQUIP LOAN | 0 | 200,000 | 0 | 0 |
| 661-000-699-002 | TRANSFER FROM SEWER FUND | 25,000 | 25,000 | 0 | 0 |
| 661-000-699-003 | TRANSFER FROM WATER FUND | 20,000 | 20,000 | 0 | 0 |
| TOTAL ESTIMATED REVENUE: | | 231,302 | 405,000 | 233,225 | 180,000 |

ESTIMATED APPROPRIATIONS:

Dept 538 - OPERATION & MAINTENANCE

| | | | | | |
|--|------------------------|----------------|----------------|----------------|----------------|
| 661-538-701-000 | GASB68 PENSION EXPENSE | (8,274) | 0 | 0 | 0 |
| 661-538-702-000 | SALARIES & WAGES | 12,546 | 23,222 | 28,517 | 14,500 |
| 661-538-702-004 | ADMIN WAGES | 0 | 0 | 0 | 4,140 |
| 661-538-703-000 | BENEFITS | 5,018 | 5,415 | 4,700 | 3,020 |
| 661-538-704-000 | MERS - DB PENSION | 5,116 | 7,450 | 5,200 | 4,000 |
| 661-538-704-001 | MERS - 457 | 650 | 1,393 | 1,711 | 1,118 |
| 661-538-705-000 | PAYROLL TAXES | 1,006 | 1,776 | 2,313 | 1,512 |
| 661-538-718-000 | WORKERS COMPENSATION | 812 | 840 | 250 | 300 |
| 661-538-719-000 | UNEMPLOYMENT | 0 | 5 | 0 | 0 |
| 661-538-726-000 | OPERATING SUPPLIES | 0 | 350 | 0 | 0 |
| 661-538-751-000 | GASOLINE & OIL | 28,974 | 28,000 | 28,000 | 28,000 |
| 661-538-808-000 | AUDIT | 0 | 500 | 0 | 130 |
| 661-538-910-000 | INSURANCE & BONDS | 1,750 | 2,100 | 350 | 18,250 |
| 661-538-930-000 | REPAIR & MAINTENANCE | 43,181 | 40,000 | 26,984 | 40,000 |
| 661-538-940-000 | EQUIPMENT PURCHASES | 1,207 | 210,000 | 37,530 | 80,000 |
| 661-538-968-000 | DEPRECIATION | 74,031 | 0 | 0 | 0 |
| TOTAL ESTIMATED APPROPRIATIONS: | | 166,017 | 321,051 | 135,555 | 194,970 |

| | | | | |
|--|---------|---------|---------|----------|
| TOTAL ESTIMATED REVENUES: | 231,302 | 405,000 | 233,225 | 180,000 |
| TOTAL ESTIMATED APPROPRIATIONS: | 166,017 | 321,051 | 135,555 | 194,970 |
| NET OF REVENUES/APPROPRIATIONS: | 65,285 | 83,949 | 97,670 | (14,970) |
| BEGINNING CASH BALANCE: | 726,790 | 858,761 | 858,761 | 956,431 |
| ENDING CASH BALANCE: | 858,761 | 942,710 | 956,431 | 941,460 |