A scenic view of a lake with swans and autumn foliage in the background. The water is calm and blue, reflecting the sky. In the foreground, there are tall, dry reeds and grasses. In the middle ground, several white swans are swimming. The background is filled with trees in various shades of autumn colors, including red, orange, and yellow, under a clear blue sky.

Charter Township of Bloomfield, MI

Budget Book Fiscal Year April 1, 2026 - March 31, 2027



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Welcome to our Digital Budget Book

We hope you find this digital budget book easy to navigate and find the information you are looking for. There are nine drop-down menus across the top. Each of those has a varying number of pages beneath them. Please note there is a blue arrow on the right side that will allow you to see the remaining drop-down menus. By clicking on the blue print button, you can have a pdf version of this information sent to your email address. It will let you choose whether you want the entire budget or just certain sections or pages.

Introduction provides information and maps of the Township, the basis of budgeting, an outline of the budget process, our budget policy, the fund structures, organization chart, and some demographic information.

Executive Summary provides an executive overview of the budget as a whole, a summary of personnel changes, and interfund transfers.

Property Taxes Overview provides historical information on both state equalized value (SEV) and taxable value (TV), and the various property taxes being collected.

Funds Summary Overview provides a summary of each budget at the fund level. These will display a summary of that fund's revenues by category, expenditures by category, and fund balance.

Departments' Summary of Expenditures by Function provides details of expenditures budgeted at the department level.

Long-Term Liabilities provides a graphical history of funding levels of the defined benefit pension plan and other post-employment benefits(OPEB) plan.

Debt Services Overview summarizes the outstanding debt by type and fund.

Capital Improvement Plan provides a list of capital items included in this budget and summarizes capital items that may be purchased over the next five years.

For prior year budgets or other financial information that is not included in this budget document, please see the Finance page of the Township website by clicking [here](#).

Jason Theis

Jason Theis, CPFO

Director of Finance & Budget

Bloomfield Township's Main Campus



The Township has multiple buildings, but most are located on the main campus near Long Lake Rd and Telegraph. Here you will find Town Hall, Department of Public Works, Animal Welfare, Central Fire Station, Police Department, Senior Center, and Cable Studio. Just south of the Township buildings is the 48th District Court, which is a separate entity from the Township.

Basis of Budgeting

The Township's budget is adopted at the activity (department) level in the General Fund and the total expenditure level in the other major operating funds and Special Revenue Funds. However, for control purposes, all budgets are maintained at the object (account) level. The basis of accounting and budgeting is modified accrual.

The Township prepares a budget consistent with generally accepted accounting principles (GAAP) and the State of Michigan budget act, which requires a budget for the General Fund and all special revenue funds. The Township includes its debt service funds based on the debt maturity schedules. There are other Township funds in existence that are not budgeted for but are included in other financial documents (e.g. audited financials, valuations, etc.). Capital project funds, enterprise funds, internal service funds, custodial funds, and fiduciary funds are not budgeted funds. The Water and Sewer Fund is an enterprise fund and is not budgeted.

Budgeting Process

The budget process begins in August with the Finance Director collecting preliminary data. This includes analyzing five-year trends of every line item of every fund. Department Heads are requested to begin gathering data including any changes from prior years, capital items requested, and personnel changes. This process continues into October.

In October, the Township Supervisor and Finance Director meet with every Department Head to discuss very preliminary draft budgets. Next, the Finance Director provides the Township Supervisor with an overall Township-wide picture of the budget as a whole. If there are funds with expenditures exceeding revenues, more discussions may take place with the objective of reducing expenditures.

Per state of Michigan law, a preliminary budget must be available to the Board and public 120 days before the new fiscal year begins. For the Township, a March 31 fiscal year end, the preliminary budget must be available by December 1st.

Throughout December and January, the Finance Director continues to update budget amounts with the most up-to-date information available. Additional meetings with the Township Supervisor and Department Heads are likely to occur.

The goal in February is to finalize budget amounts in preparation for a study session with the Township Board. Depending on that meeting, there could be necessary edits before presenting a final version for adoption in March. Per state of Michigan law, a final budget must be adopted by the Township Board before the new fiscal year begins.

- **August 2025**

Preliminary data gathering begins in August.

- **September 2025**

The Finance Director continues gathering information with the assistance of all Department Heads and Elected Officials.

- **October 2025**

The Finance Director and Township Supervisor meet with every Department Head to discuss preliminary numbers by mid-month.

- **November 2025**

A preliminary budget must be available to the Board and public by December 1st.

- **January 2026**

The Finance Director continues adjusting and refining amounts based on the most up to date information available. Including staffing changes, benefit cost projections, project cost estimates, capital items, and others. There will likely be additional meetings with Department Heads.

- **February 2026**

Amounts are being finalized throughout the month and the budget document is being edited and updated to prepare for final presentation and adoption. There may be a study session to allow a more detailed discussion to take place prior to adoption in March.

- **March 2026**

The budget is presented in March for adoption.

Budget Policy

Charter Township of Bloomfield

Policies and Procedures

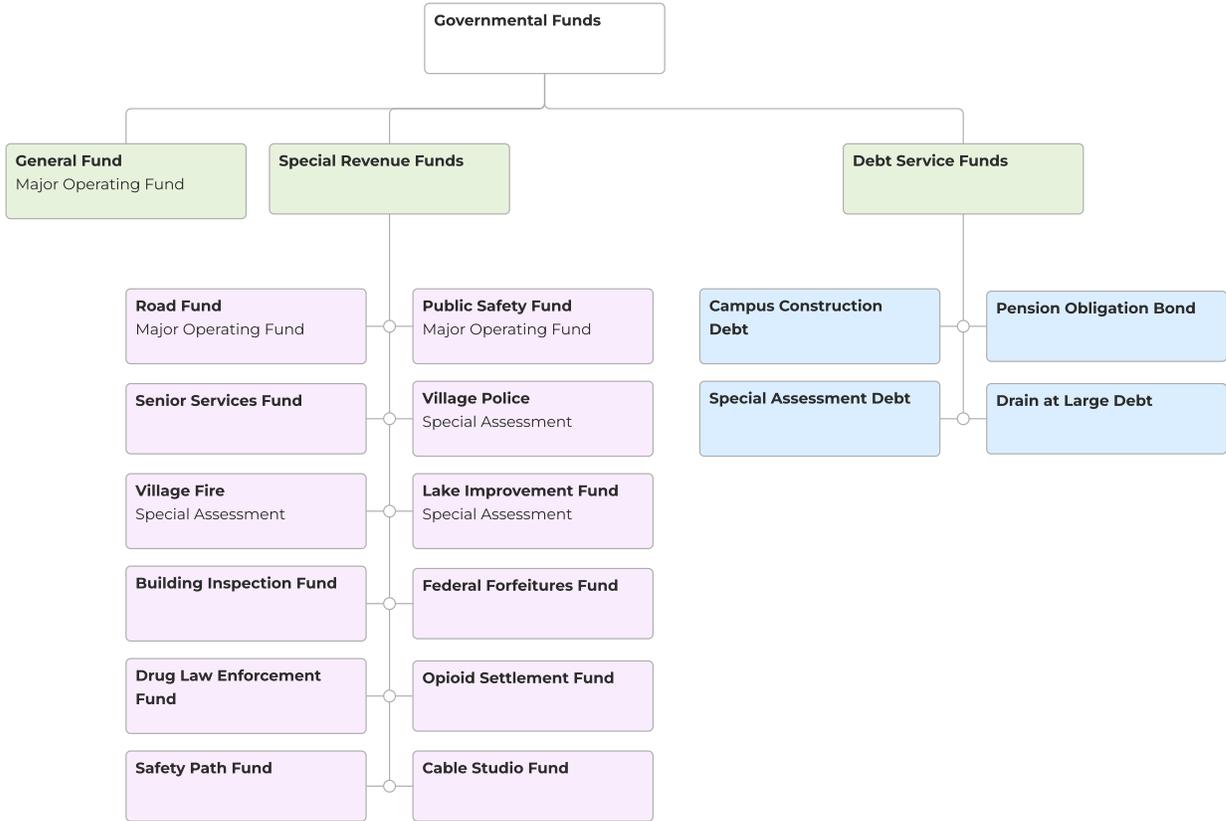
Budgets and Budgetary Compliance

The Charter Township of Bloomfield (the "Township") uses budgets and budgetary accounting in order to fulfill its requirements from the Michigan Department of Treasury and as an internal management tool for monitoring expenditures and identifying abnormalities. Policies and procedures regarding the budgetary process are as follows:

1. An operating budget will be prepared for the general fund and each special revenue fund consistent with GAAP and the uniform chart of accounts.
2. The minimum level of legal control will be determined based on the specifications of the Michigan Department of Treasury.
3. In accordance with MCL 141.411-415 and MCL 15.261-275, a public hearing on the budget will be held prior to formal adoption by the Board of Trustees.
4. The budget will be formally adopted by the Board of Trustees prior to the commencement of the fiscal year.
5. The adopted budget will include:
 - a. Revenue and expenditure data for the most recently completed fiscal year and estimated revenue and expenditures for the ensuing fiscal year.
 - b. The amount of surplus or deficit that has accumulated from prior fiscal year, along with an estimate of the amount of surplus or deficit expected in the current fiscal year.
 - c. An estimate of the amounts needed for deficiency, contingent, or emergency purposes.
 - d. Other data relating to fiscal conditions that the Director of Finance deems to be useful.
6. The budget will be amended by the Board of Trustees, as necessary, throughout the fiscal year. No budget amendments will be allowable after year-end.
7. In no instance will the total estimated expenditures, including an accrued deficit, exceed the total revenues, including available unappropriated surplus.
8. The budgets will be posted to the Charter Township of Bloomfield's website within 30 days of formal adoption.
9. The Finance Director is permitted to execute administrative reallocations between activities within the general fund as long as the total expenditures of the general fund stay within the approved or amended budget. This may eliminate the necessity for budget amendments for miscellaneous and insignificant amounts within state required percentages.
10. Expenditures in excess of budget at the legal level of compliance will be disclosed in the annual audit.
11. The original budget, final amended budget, actual expenditures, and excess of expenditures over budget will be included for the general fund and each major special revenue fund in the annual audit.
12. Management will review budget vs. actual reports no less than on a quarterly basis in order to identify inconsistencies.

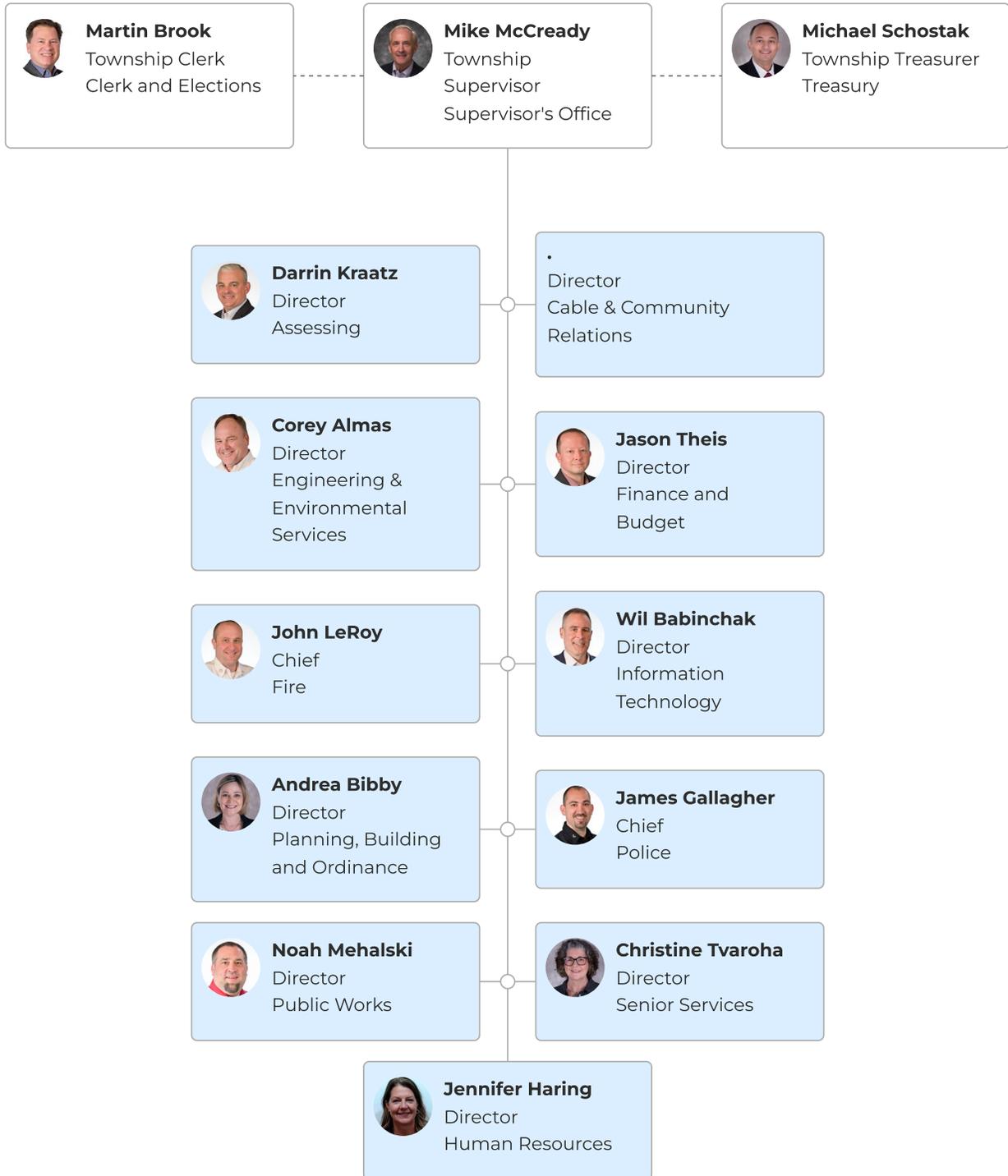
Fund Structure

Fund Structure of Budgeted Funds



Organizational Chart

Township Organization Chart



Demographics

Population



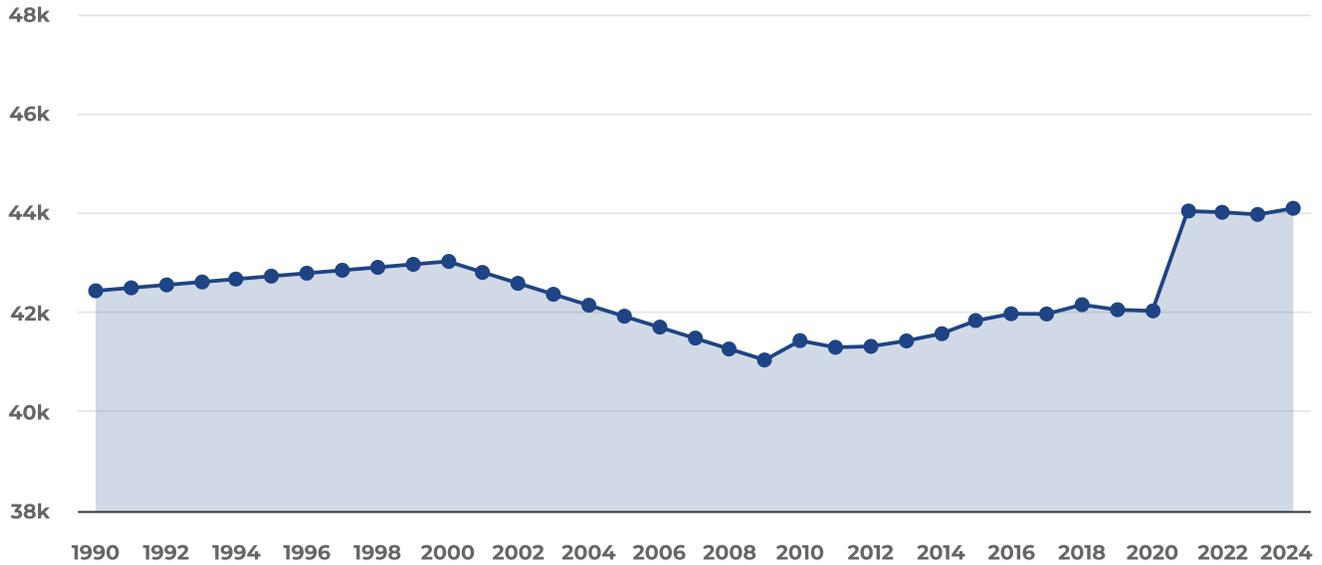
TOTAL POPULATION

44,097

0.28%
vs. 2023

GROWTH RANK

818 out of **1773** Municipalities in Michigan



* Data Source: U.S. Census Bureau American Community Survey 5-year Data and the 2020, 2010, 2000, and 1990 Decennial Censuses



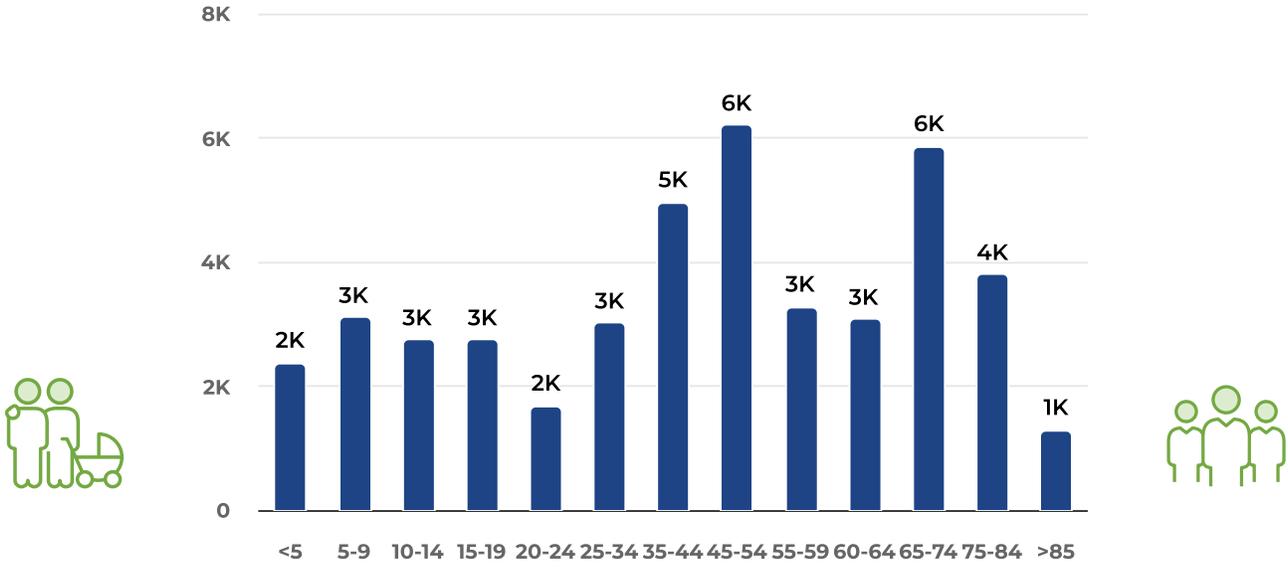
DAYTIME POPULATION

44,102

Daytime population represents the effect of persons coming into or leaving a community for work, entertainment, shopping, etc. during the typical workday. An increased daytime population puts greater demand on host community services which directly impacts operational costs.

* Data Source: American Community Survey 5-year estimates

POPULATION BY AGE GROUP



Aging affects the needs and lifestyle choices of residents. Municipalities must adjust and plan services accordingly.

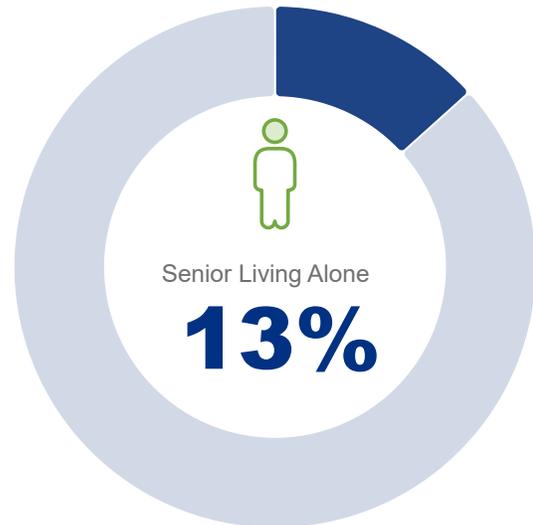
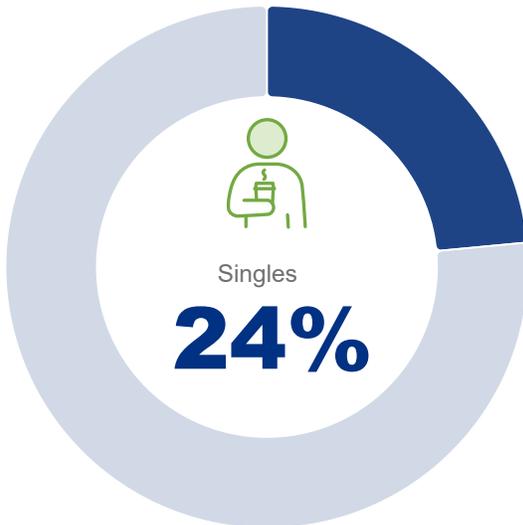
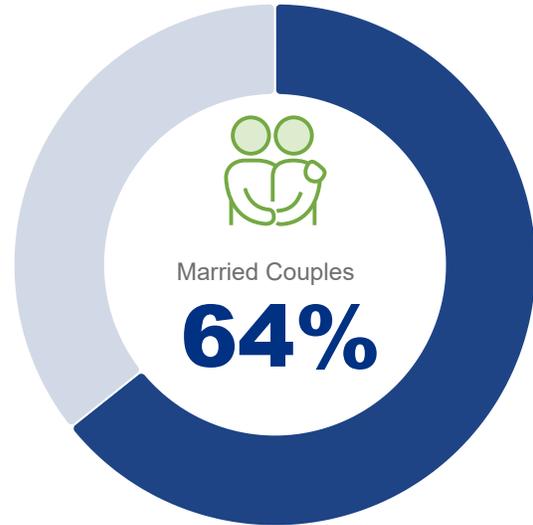
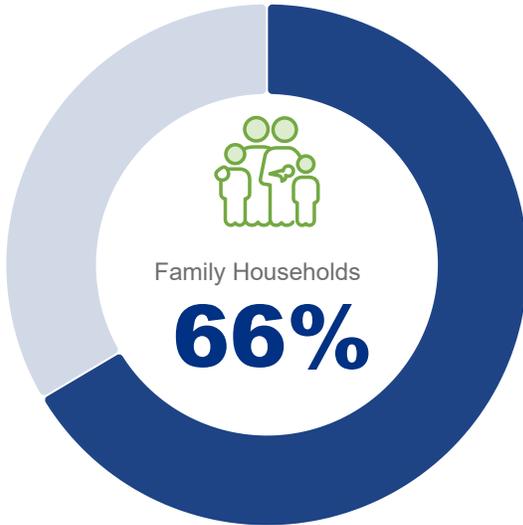
** Data Source: American Community Survey 5-year estimates*

Household

TOTAL HOUSEHOLDS

17,239

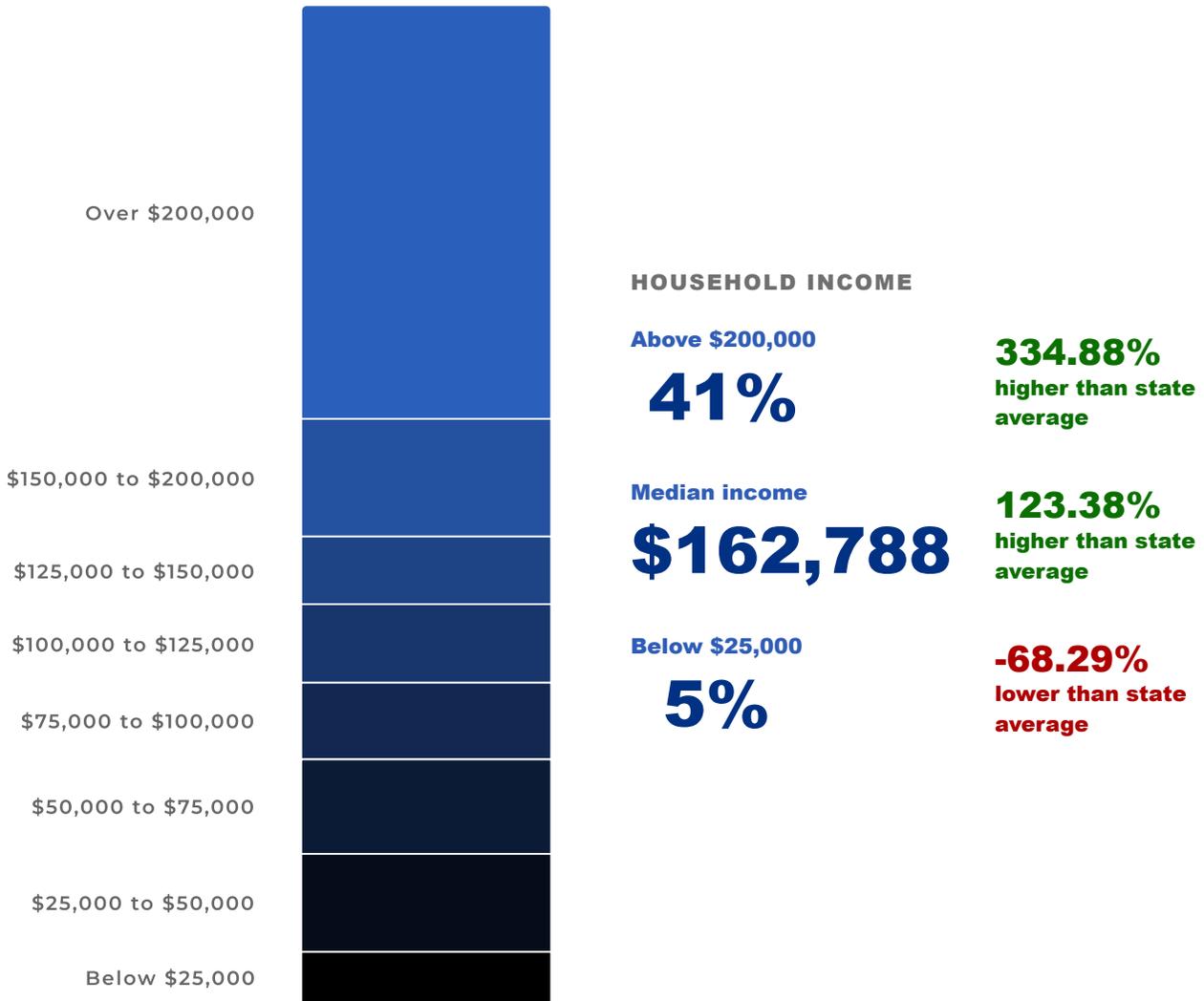
Municipalities must consider the dynamics of household types to plan for and provide services effectively. Household type also has a general correlation to income levels which affect the municipal tax base.



* Data Source: American Community Survey 5-year estimates

Economic

Household income is a key data point in evaluating a community's wealth and spending power. Pay levels and earnings typically vary by geographic regions and should be looked at in context of the overall cost of living.



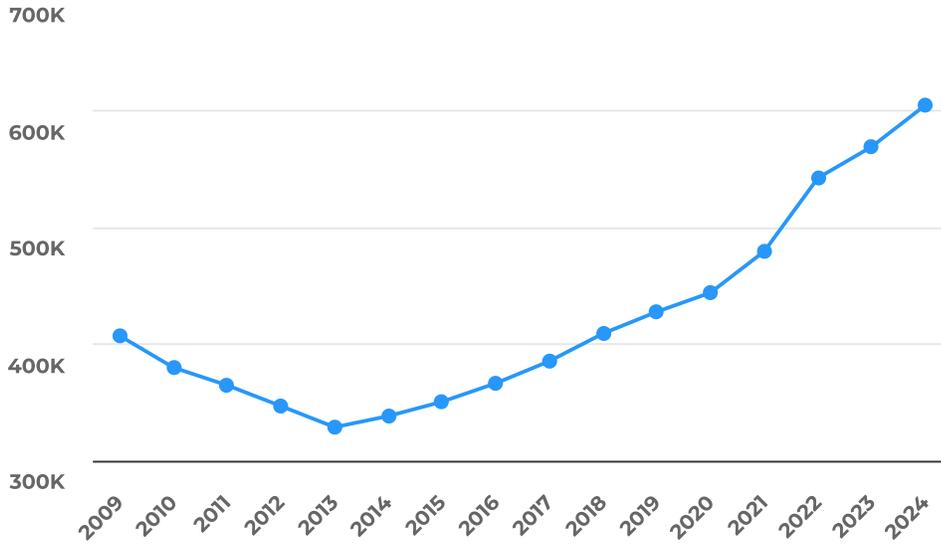
* Data Source: American Community Survey 5-year estimates

Housing



2024 MEDIAN HOME VALUE

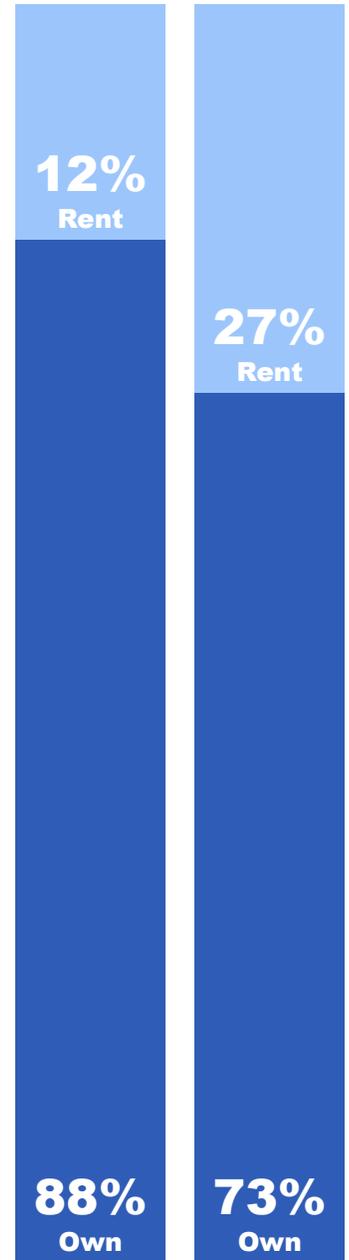
\$604,800



* Data Source: 2024 US Census Bureau, American Community Survey. Home value data includes all types of owner-occupied housing.

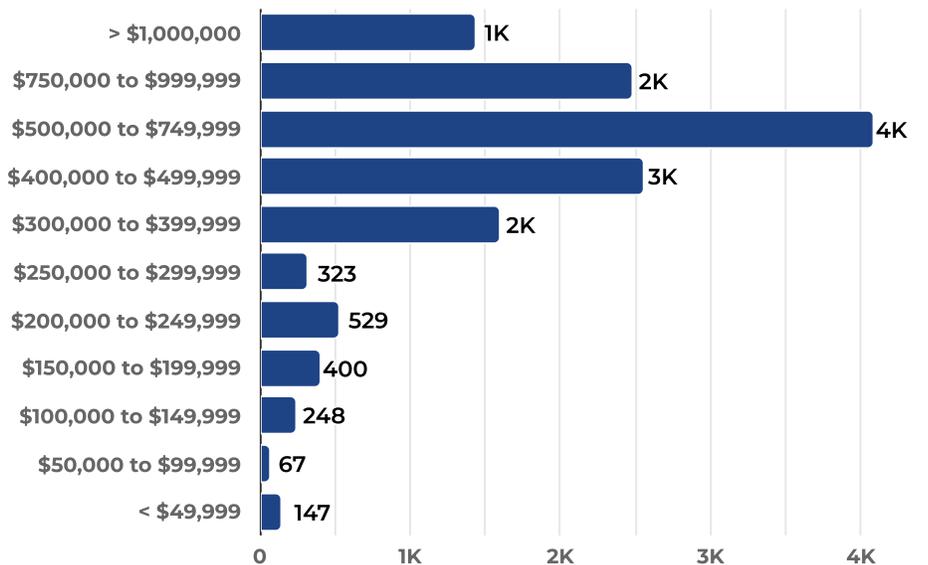
HOME OWNERS VS RENTERS

Bloomfield State Avg.



* Data Source: 2024 US Census Bureau, American Community Survey. Home value data includes all types of owner-occupied housing.

HOME VALUE DISTRIBUTION



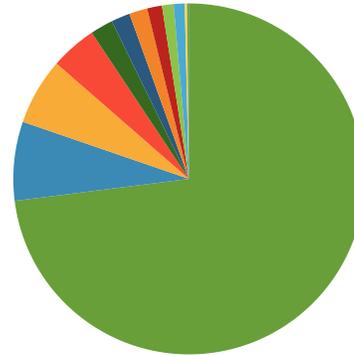
* Data Source: 2024 US Census Bureau, American Community Survey. Home value data includes all types of owner-occupied housing.

Executive Summary

Revenues

- Taxable Value is projected to be 5,684,000,000; a 5.2% increase from the prior year
- State revenue sharing is estimated to decline from the prior year based on the latest state projections
- Investment earnings are estimated to be lower from the prior year as interest rates decline
- The remaining ARPA funds will be spent this year, estimated \$100,000
- No federal grants, but have been awarded a state grant of up to \$1,500,000 for police equipment
- The General Fund will receive transfers in from other funds totaling \$6,265,000 for a central service fee based on the most recent cost allocation study

Township-Wide Revenues by Source



- Property Taxes **(Budgeted)** (73.01%)
- Charges for Services **(Budgeted)** (7.26%)
- State Revenue Sharing **(Budgeted)** (6.15%)
- Interest **(Budgeted)** (4.25%)
- Licenses, Permits & Fees **(Budgeted)** (2.09%)
- Other **(Budgeted)** (1.73%)
- State Grant **(Budgeted)** (1.67%)
- Court Revenue **(Budgeted)** (1.38%)
- Road Repayments **(Budgeted)** (1.06%)
- Rent **(Budgeted)** (1.01%)
- Federal Grant **(Budgeted)** (0.21%)
- Interest & Penalties on Taxes **(Budgeted)** (0.16%)
- Fines & Forfeitures **(Budgeted)** (0.01%)

Expenditures

- The Defined Benefit Pension Plan required contributions totaling \$4.84M per the most recent actuarial report (net of Library portion)
- OPEB contributions totaling \$1,250,000
- Contract negotiations for 8 separate unions are complete, and all associated costs stemming from those have been incorporated into this budget
- Most funds have a transfer out to the General Fund to pay for services provided to them (i.e. central service fee)

Township-Wide Expenses by Function



- Debt Service **(Budgeted)** (10.29%)
- Administration **(Budgeted)** (3.12%)
- Cable and Community ... **(Budgeted)** (1.59%)
- Safety Paths **(Budgeted)** (3.19%)
- Senior Services **(Budgeted)** (2.86%)
- General Fund Capital... **(Budgeted)** (0.31%)
- District Court **(Budgeted)** (2.32%)
- Public Safety **(Budgeted)** (50.57%)
- Planning, Building a... **(Budgeted)** (4.21%)
- Public Works **(Budgeted)** (13.74%)
- General Government **(Budgeted)** (7.72%)
- Township Board **(Budgeted)** (0.08%)

Personnel Changes

1. Human Resources

a. HR Generalist

10-Year History of Full-Time Positions by Department

The table below illustrates the number of full-time positions based on where they are budgeted. Some positions are split between two or three departments based on their duties. That is why some of these counts are not whole numbers. Some departments do have part-time positions or seasonal positions, and those are not included here.

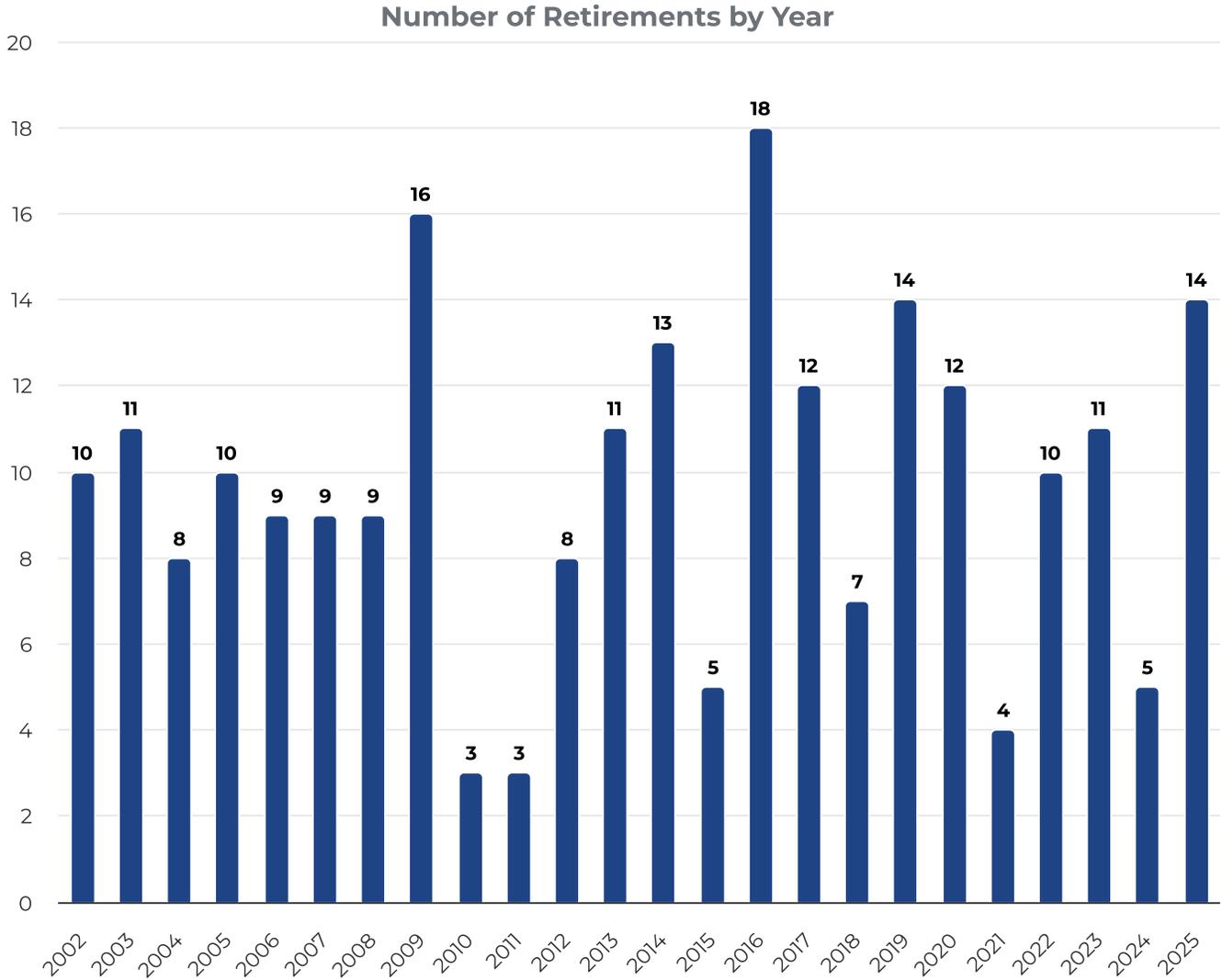
The Water & Sewer department employees are included in the table even though the W&S Fund is not a budgeted fund. The W&S Fund is an enterprise fund and the rates charged to the customers are typically established and approved after the new fiscal year has begun. If the employee counts for this department were excluded from this table, the reader would have a skewed picture of Township staffing levels as a whole. In addition, some of the Public Works employees share responsibilities that cross between multiple funds.

Department	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027
Supervisor's Office	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00
Accounting	3.00	3.00	3.00	3.00	4.00	4.00	4.00	4.00	3.00	3.00
Human Resources	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2.00	3.00
Assessing	6.00	6.00	5.00	5.00	5.00	5.00	7.00	7.00	7.00	7.00
Clerk/Elections	4.00	4.00	4.00	4.00	4.00	4.00	5.00	5.00	5.00	5.00
Treasurer	3.00	2.50	2.50	2.50	2.50	2.50	2.50	2.50	2.50	2.50
Information Tech	5.00	5.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00
Buildings & Grounds	6.00	6.00	5.00	5.00	5.50	5.50	5.50	5.50	5.50	5.50
Engineering & Environmental	0.00	0.00	0.00	0.50	0.75	1.50	2.50	2.00	2.00	2.00
Motor Pool	8.00	7.00	7.00	7.00	8.50	8.50	7.50	8.50	7.50	8.50
Ordinance	2.50	2.50	2.50	2.00	1.50	1.50	2.50	2.50	2.50	2.50
Planning	3.00	3.00	3.00	3.00	2.50	2.50	1.50	1.50	2.50	3.50
Total General	42.50	41.00	38.00	38.00	40.25	41.00	44.00	44.50	45.50	48.50
Road Dept	15.75	13.75	13.75	13.25	13.00	12.00	12.00	14.00	13.00	14.00
Senior Services	8.00	8.00	7.00	5.00	3.00	7.00	8.00	8.00	8.00	8.00
Police Dept	73.00	72.00	66.00	67.00	67.00	67.00	68.00	65.00	69.00	73.00
Dispatch	13.00	13.00	13.00	13.00	13.00	13.00	13.00	13.00	14.00	15.00
Fire/EMS	65.00	62.00	61.00	61.00	59.00	61.00	64.00	66.00	68.00	68.00
Building Dept	10.50	10.50	10.50	10.50	11.00	11.00	10.00	10.00	10.00	11.00
Safety Path	0.50	0.50	0.50	0.50	0.50	0.75	0.75	1.00	1.00	1.00
Cable & Community Relations	5.00	5.00	5.00	3.00	3.00	3.00	5.00	5.00	5.00	5.00
Water & Sewer Dept*	18.75	17.25	16.25	16.75	15.25	16.25	18.25	18.50	19.50	19.50
Grand Total Actual	252	243	231	228	225	232	243	245	253	

Budgeted	255	252	252	235	230	237	254	257	263	263
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History of Retirements

The Township is trending a retirement turnover rate of 90 employees every 10 years



Interfund Transfers

Interfund transfers occur when one fund transfers dollars to another fund. At the Township, there are four types of interfund transfers that occur.

1. As a source of revenue. For example, the General Fund transfers dollars to the Public Safety Fund to support its operations because its other sources of revenue are insufficient.
2. As a payment for services received. For example, the Senior Services Fund pays a central service fee to the General Fund for services it receives from the General Fund.
3. As a payment of debt. For example, the Pension Obligation Debt is paid for by dollars transferred out of most of the other funds.
4. As a capital reserve. Dollars are set aside for future capital expenditures or are taken from the reserve at the time of purchase.

These transfers are not additional revenue nor are they an additional cost being paid for by the residents. It is simply allocating monies that have been collected within one fund being paid into another fund per one of the four categories above. These transfers always net to zero when analyzing the Township as a whole.

Summary of Projected Transfers for the Year

Transfer Type	Expenditures	Transfer Type	Revenues	Net
<u>Operating:</u>		<u>Operating:</u>		
from General Fund	\$3,075,000	to Road Fund	\$3,075,000	\$0
from General Fund	\$7,900,000	to Public Safety Fund	\$7,900,000	\$0
<u>Central Service:</u>		<u>Central Service:</u>		
from Road Fund	\$685,000	to General Fund	\$685,000	\$0
from Public Safety Fund	\$3,885,000	to General Fund	\$3,885,000	\$0
from Senior Services Fund	\$415,000	to General Fund	\$415,000	\$0
from Village Police Fund	\$45,000	to General Fund	\$45,000	\$0
from Village Fire Fund	\$15,000	to General Fund	\$15,000	\$0
from Building Inspection Fund	\$305,000	to General Fund	\$305,000	\$0
from Safety Path Fund	\$80,000	to General Fund	\$80,000	\$0
from Cable Studio Fund	\$145,000	to General Fund	\$145,000	\$0
from Water & Sewer Fund	\$690,000	to General Fund	\$690,000	\$0
<u>Debt Service:</u>		<u>Debt Service:</u>		
from General Fund	\$794,936	to Pension Debt Fund	\$794,936	\$0
from Road Fund	\$277,128	to Pension Debt Fund	\$277,128	\$0
from Public Safety Fund	\$3,995,353	to Pension Debt Fund	\$3,995,353	\$0
from Senior Services Fund	\$25,457	to Pension Debt Fund	\$25,457	\$0
from Village Police Fund	\$3,471	to Pension Debt Fund	\$3,471	\$0
from Building Inspection Fund	\$94,883	to Pension Debt Fund	\$94,883	\$0
from Cable Studio Fund	\$65,955	to Pension Debt Fund	\$65,955	\$0
from Water & Sewer Fund	\$303,164	to Pension Debt Fund	\$303,164	\$0



<u>Capital:</u>			<u>Capital:</u>		
from General Fund	\$2,900,000		to Equipment & Replacement Fund	\$2,900,000	\$0

Where Does a Taxpayer's Dollar Actually Go?

While a taxpayer sends their entire property tax payment to the Township, the majority of it goes outside the Township to other entities.

Illustration of Your Tax Dollar

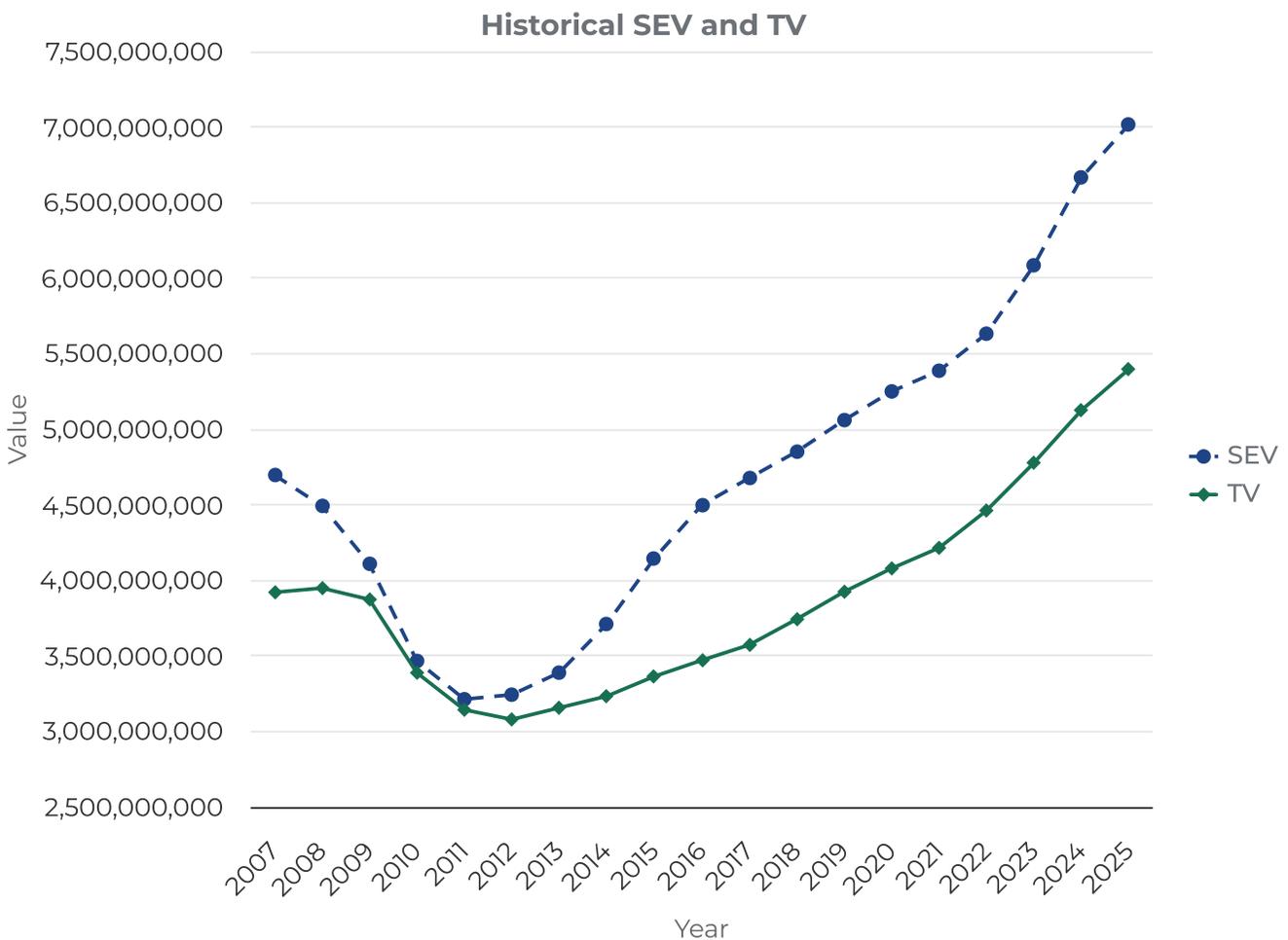


- Bloomfield Township 28%
- Library 5%
- State 16%
- County 29%
- Schools 21%

State Equalized Value (SEV) and Taxable Value (TV)

The State Equalized Value (SEV) is basically half of what a property is worth on the market. It's the government's way of setting a standard value across all properties. The Capped Value is designed to protect property owners from large tax increases. It's based on last year's Taxable Value (TV), adjusted for inflation (or 5%, whichever is less), minus any losses like damage or demolition, and plus any new additions or improvements made to the property. The Taxable Value, which is what property taxes are actually based on, is the lower amount between the SEV and the Capped Value. So even if a home's market value increases significantly in one year, the property taxes might not increase by as much because of the cap.

Below is an illustration of the historical SEV and TV in the Township. Due to the housing recession, the values from 2009-2013 were extremely close to one another, and it took twelve years for the TV to recover to the value that existed in 2007.



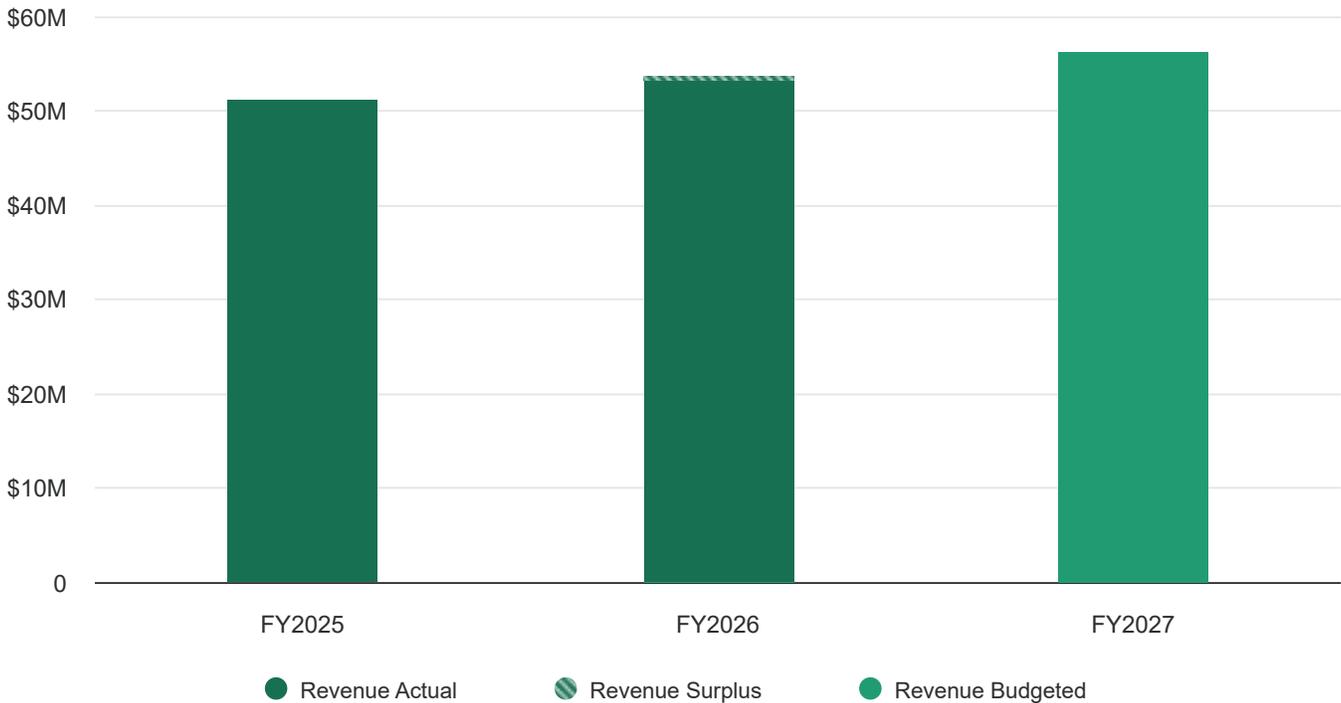
Property Taxes (Operating Millages only)

Property taxes are the main source of revenue for the Township to provide services for its residents. In the state of Michigan, a township can only assess up to 10 mills whereas a city can set its own limit. This can be troublesome for the larger townships like Bloomfield. The state of Michigan also has a very restrictive property tax policy. It limits property tax growth in three different ways, while most other states utilize just one method.

Most of the Township's millages are dedicated. This means they were voted in with language that ensures the dollars will be spent on specific purposes or for specific services.

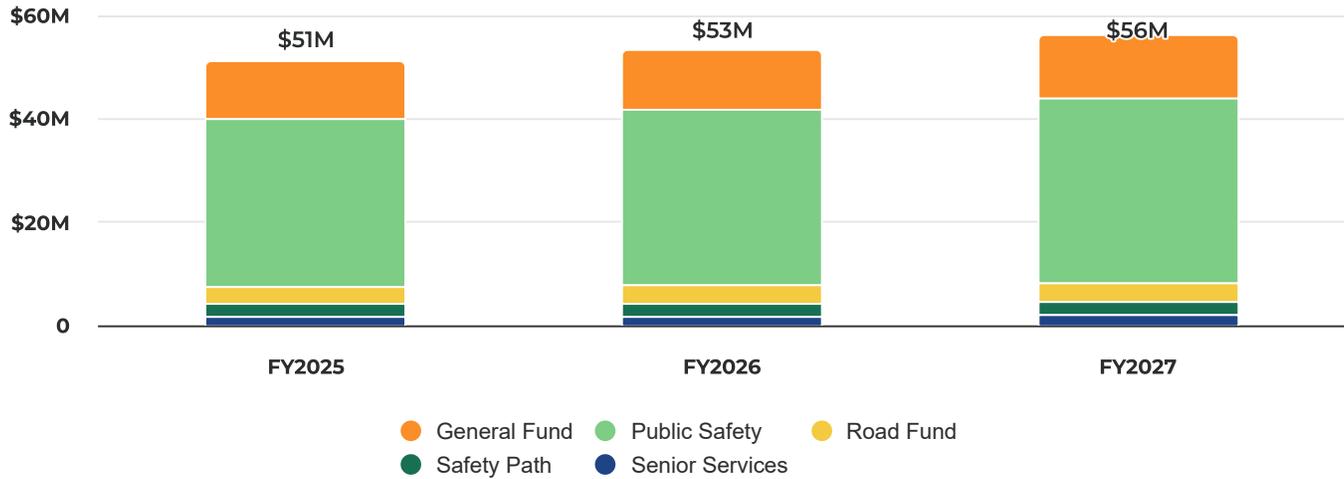
Revenue Summary

Historical Revenues Across Rev Source

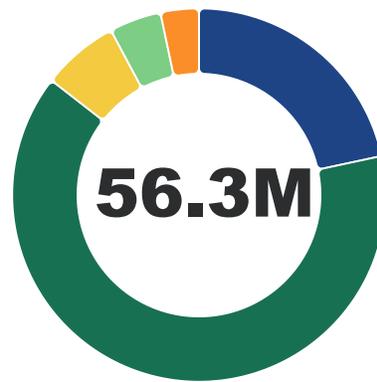


Revenues by Fund

Historical Property Tax Revenues by Fund



FY27 Property Tax Revenues by Fund



Fund	Revenue	Percentage
General Fund	\$12,180,000	21.65%
Public Safety	\$35,950,000	63.89%
Road Fund	\$3,750,000	6.66%
Safety Path	\$2,525,000	4.49%
Senior Services	\$1,865,000	3.31%

Property Tax Revenues by Fund

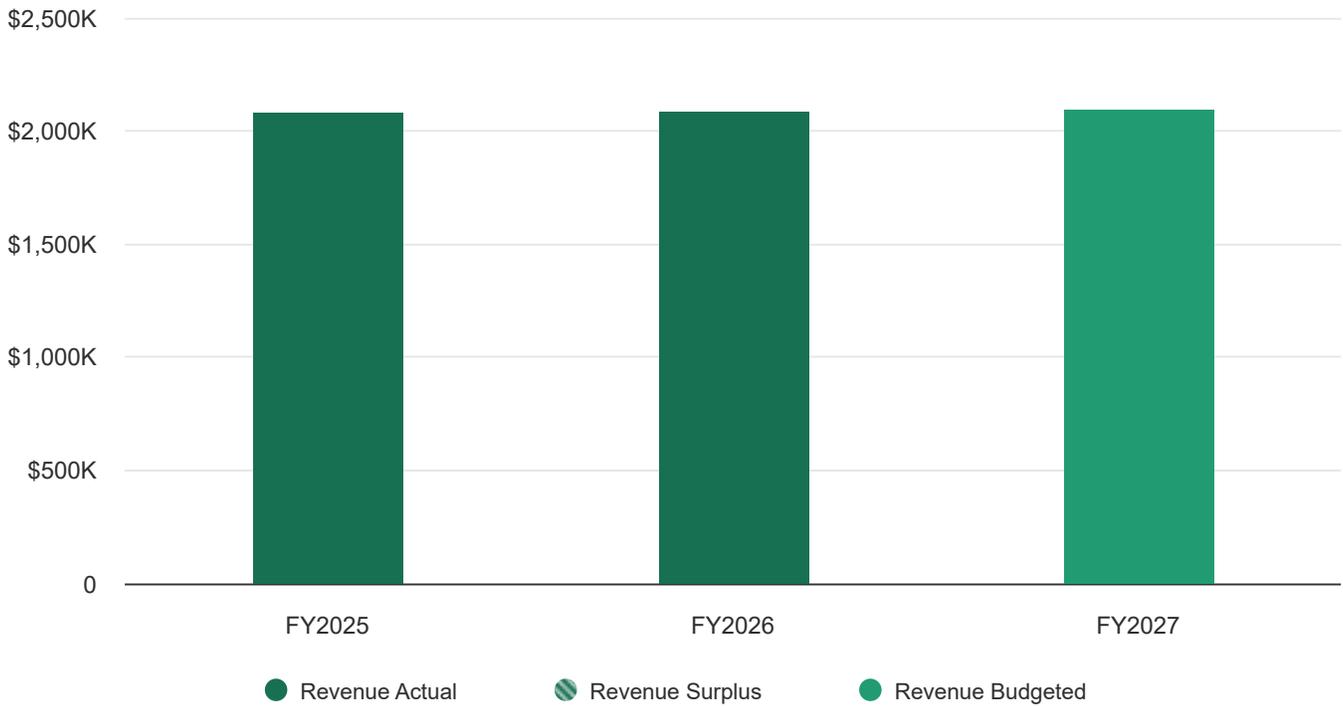
Category	FY 2025 Actual Amount	FY 2026 Amended Budget	FY 2026 Estimated Amount	FY 2027 Budgeted	FY 2026 Budget vs. FY 2027 Budgeted (% Change)
General Fund	\$11,069,060	\$11,575,000	\$11,628,000	\$12,180,000	5.23%
Road Fund	\$3,403,014	\$3,550,000	\$3,575,000	\$3,750,000	5.63%
Public Safety	\$32,634,232	\$34,075,000	\$34,275,000	\$35,950,000	5.50%
Senior Services	\$1,694,812	\$1,750,000	\$1,775,000	\$1,865,000	6.57%
Safety Path	\$2,295,751	\$2,400,000	\$2,400,000	\$2,525,000	5.21%
Total Revenues	\$51,096,868	\$53,350,000	\$53,653,000	\$56,270,000	5.47%

Property Taxes (Debt Millages only)

Debt millages do not count towards the 10 mill cap set by the state of Michigan for Townships. These millages fluctuate to cover the annual expenditures of principal and interest on the issued debt.

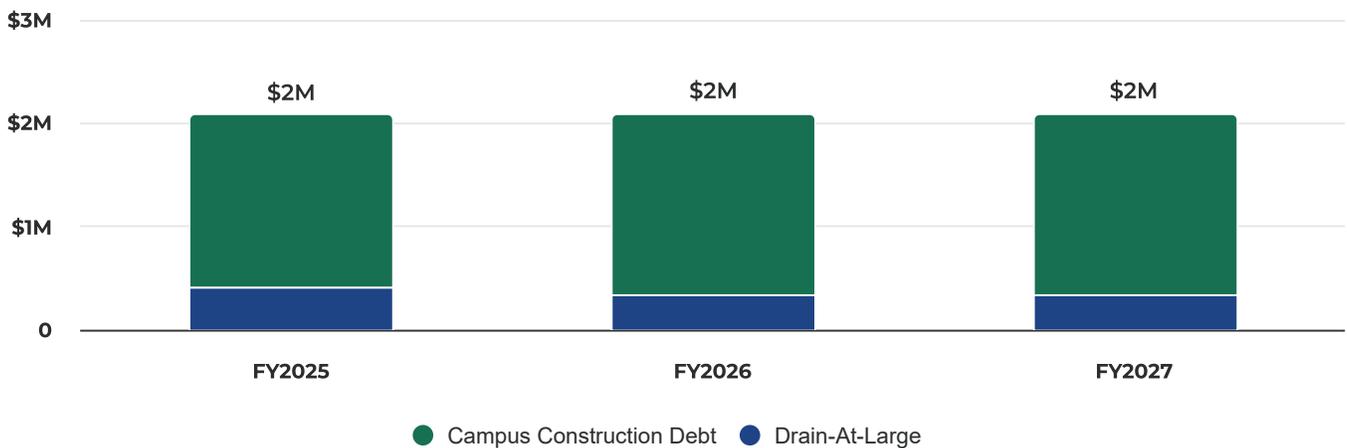
Revenue Summary

Historical Revenues Across Rev Source

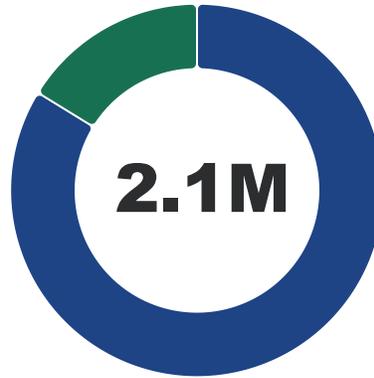


Revenues by Fund

Historical Property Tax Revenues by Fund



FY27 Property Tax Revenues by Fund



● Campus Construction Debt	\$1,755,000	83.77%
● Drain-At-Large	\$340,000	16.23%

Property Tax Revenues by Fund

Category	FY 2025 Actual Amount	FY 2026 Amended Budget	FY 2026 Estimated Amount	FY 2027 Budgeted	FY 2026 Budget vs. FY 2027 Budgeted (% Change)
Campus Construction Debt	\$1,684,072	\$1,750,000	\$1,750,000	\$1,755,000	0.29%
Drain-At-Large	\$397,807	\$339,000	\$340,000	\$340,000	0.29%
Total Revenues	\$2,081,879	\$2,089,000	\$2,090,000	\$2,095,000	0.29%

Funds Summary Overview

Expenses by Function

The dollar graphic on the right illustrates where the Township is spending its resources across the major functional areas. The two largest functions are public safety and public works.

Township-Wide Expenses by Function



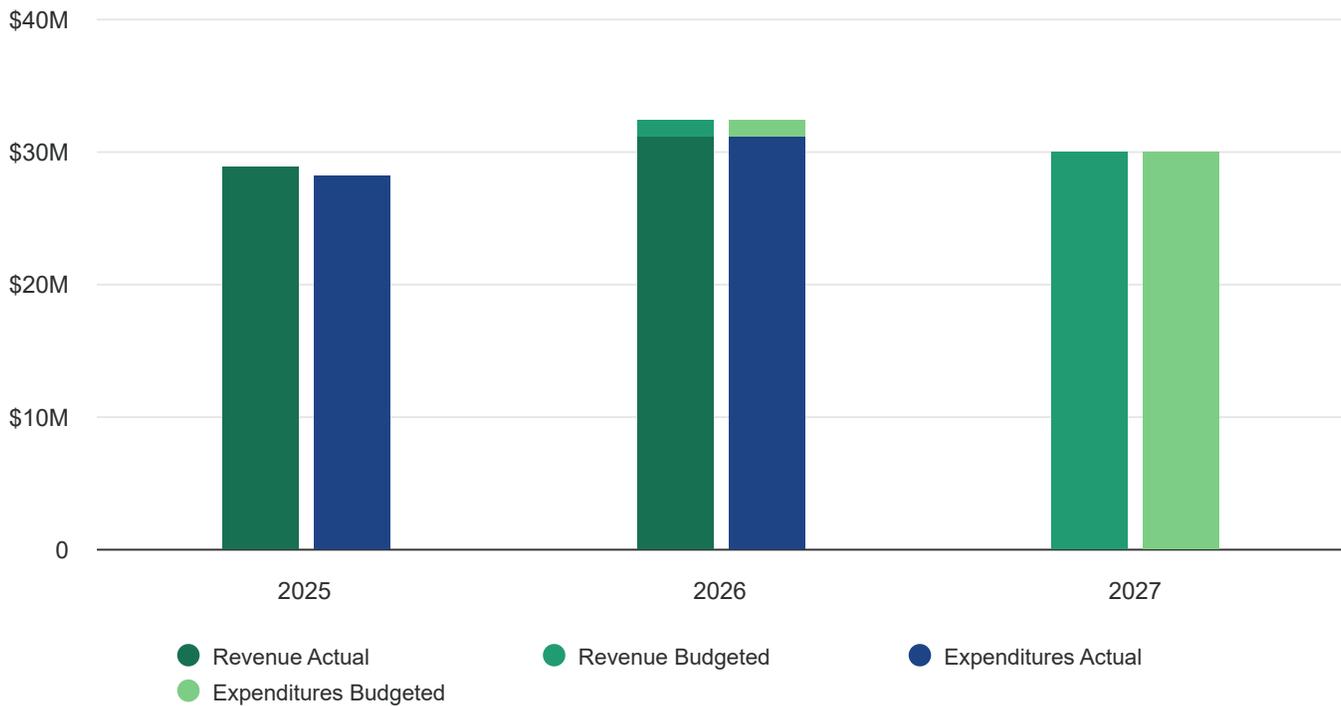
- Debt Service **(Budgeted)** (10.29%)
- Administration **(Budgeted)** (3.12%)
- Cable and Community ... **(Budgeted)** (1.59%)
- Safety Paths **(Budgeted)** (3.19%)
- Senior Services **(Budgeted)** (2.86%)
- General Fund Capital... **(Budgeted)** (0.31%)
- District Court **(Budgeted)** (2.32%)
- Public Safety **(Budgeted)** (50.57%)
- Planning, Building a... **(Budgeted)** (4.21%)
- Public Works **(Budgeted)** (13.74%)
- General Government **(Budgeted)** (7.72%)
- Township Board **(Budgeted)** (0.08%)

General Fund

A major operating fund of the Township. It accounts for more departments than any other fund. Several major revenue sources flow through the general fund, including property taxes, state revenue sharing, investment earnings, and the central service transfer from other funds. Activities or Departments included in this fund are Township Board, Supervisor, Accounting, Clerk, Audit Fees, Information Technology, Board of Review, Computer Services, Treasurer, Assessor, Elections, Building & Grounds, Attorney Fees, Human Resources, Motor Pool, Central Supplies, Other Expenses, District Court, Ordinance, Engineering & Environmental, Planning, Zoning Board of Appeals, Capital Outlay, and Transfers Out.

Summary

Revenues vs Expenditures Summary



Comprehensive Fund Summary

Comprehensive Fund Summary

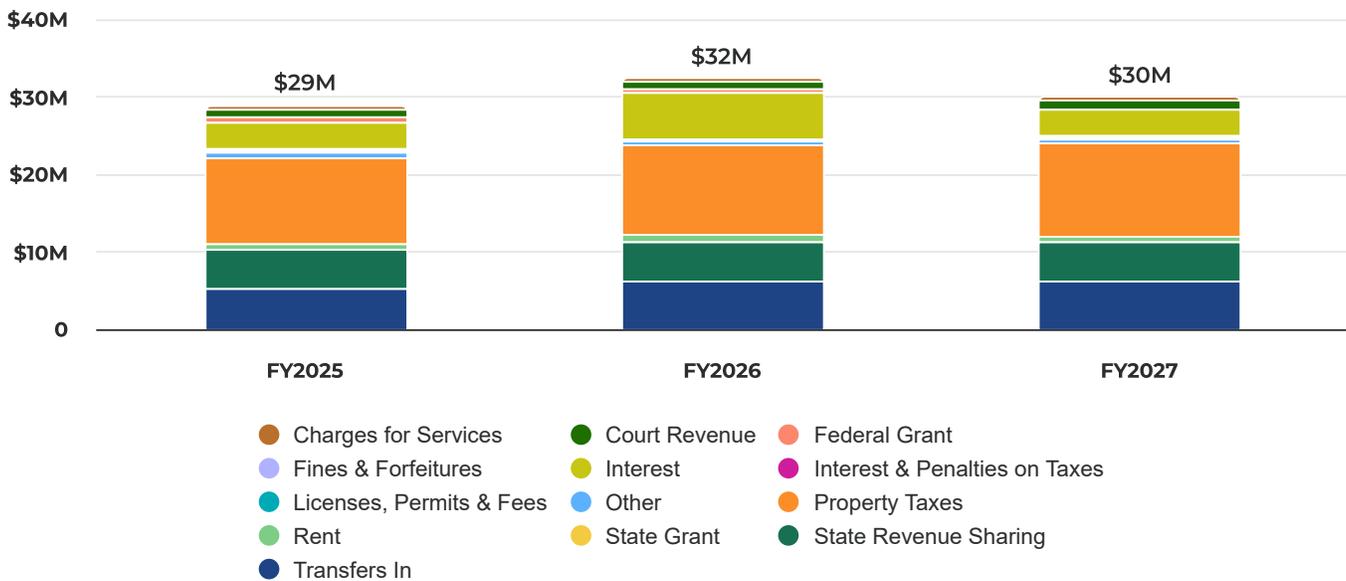
Category	FY 2025 Actual Amount	FY 2026 Amended Budget	FY 2026 Estimated Amount	FY 2027 Budgeted
Beginning Fund Balance	\$16,160,026	\$16,847,469	\$16,847,469	\$16,863,564
Revenues				
Property Taxes	\$11,069,060	\$11,575,000	\$11,628,000	\$12,180,000
Interest & Penalties on Taxes	\$123,397	\$100,000	\$125,000	\$125,000
Licenses, Permits & Fees	\$324,184	\$161,000	\$171,500	\$153,500
Federal Grant	\$741,711	\$440,000	\$271,000	\$100,000
State Grant	-	-	\$6,500	\$6,500
State Revenue Sharing	\$4,954,196	\$5,026,000	\$5,101,000	\$4,831,000
Charges for Services	\$557,721	\$499,000	\$580,000	\$556,000



Category	FY 2025 Actual Amount	FY 2026 Amended Budget	FY 2026 Estimated Amount	FY 2027 Budgeted
Fines & Forfeitures	\$46,240	\$12,000	\$105,000	\$10,000
Court Revenue	\$906,907	\$900,000	\$1,150,000	\$1,100,000
Interest	\$3,363,991	\$5,950,000	\$4,300,000	\$3,400,000
Rent	\$746,180	\$803,814	\$770,814	\$808,402
Other	\$740,820	\$620,000	\$655,000	\$457,000
Transfers In	\$5,230,000	\$6,265,000	\$6,265,000	\$6,265,000
Total Revenues	\$28,804,408	\$32,351,814	\$31,128,814	\$29,992,402
Expenditures				
Wages and Taxes	\$4,705,712	\$5,217,860	\$5,088,250	\$5,716,490
Benefits	\$1,274,251	\$1,610,595	\$1,525,500	\$1,852,275
Retiree Benefits	\$1,433,929	\$1,508,834	\$1,454,772	\$1,515,442
Professional Services	\$2,326,427	\$2,560,750	\$2,388,750	\$2,390,500
Transfers Out	\$15,522,986	\$17,256,688	\$16,805,997	\$14,919,936
Supplies	\$250,542	\$279,750	\$249,250	\$276,250
Contracted Services	\$1,123,931	\$1,484,200	\$1,336,700	\$1,310,200
Court	\$799,970	\$1,200,000	\$1,150,000	\$1,400,000
Other	\$85,035	\$113,000	\$68,500	\$101,500
Utilities	\$213,267	\$225,000	\$225,000	\$225,000
Capital Outlay	\$380,922	\$874,000	\$820,000	\$233,500
Total Expenditures	\$28,116,973	\$32,330,677	\$31,112,719	\$29,941,093
Total Revenues Less Expenditures	\$687,436	\$21,137	\$16,095	\$51,309
Ending Fund Balance	\$16,847,462	\$16,868,606	\$16,863,564	\$16,914,873

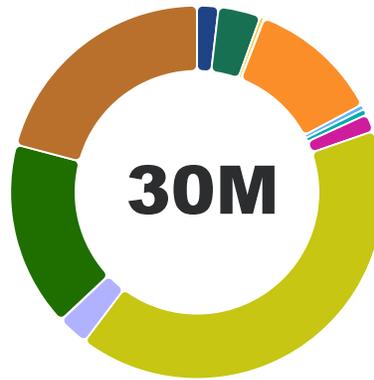
Revenues by Rev Source

Historical Revenue by Rev Source



The majority of the Transfers In is central services revenue collected from other funds. This is classified as an interfund transfer. It's a revenue to the General Fund and each fund that is paying it will have a Transfers Out Central Services expenditure. The other portion is a Transfers In from the Equipment & Replacement Fund to help pay for capital items. For more information on interfund transfers and a summary of this year's amounts, please see the Interfund Transfers section of this budget document.

FY27 Revenues by Rev Source



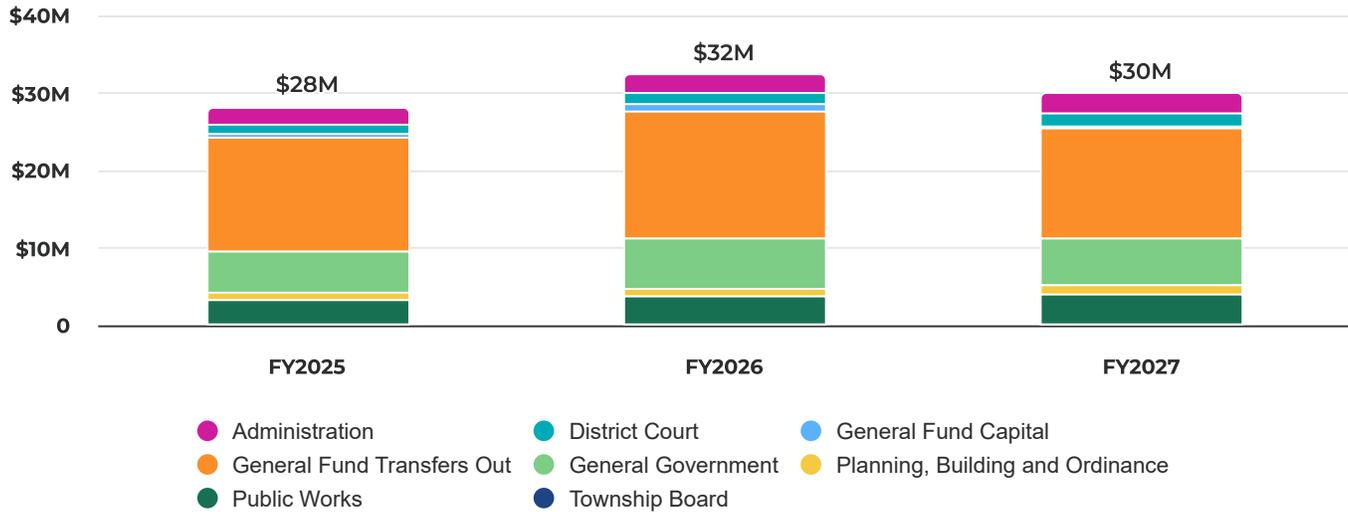
● Charges for Services	\$556,000	1.85%
● Court Revenue	\$1,100,000	3.67%
● Federal Grant	\$100,000	0.33%
● Fines & Forfeitures	\$10,000	0.03%
● Interest	\$3,400,000	11.34%
● Interest & Penalties on Taxes	\$125,000	0.42%
● Licenses, Permits & Fees	\$153,500	0.51%
● Other	\$457,000	1.52%
● Property Taxes	\$12,180,000	40.61%
● Rent	\$808,402	2.70%
● State Grant	\$6,500	0.02%
● State Revenue Sharing	\$4,831,000	16.11%
● Transfers In	\$6,265,000	20.89%

Revenues by Rev Source

Category	FY 2025 Actual Amount	FY 2026 Amended Budget	FY 2026 Estimated Amount	FY 2027 Budgeted	FY 2026 Budget vs. FY 2027 Budgeted (% Change)
Property Taxes	\$11,069,060	\$11,575,000	\$11,628,000	\$12,180,000	5.23%
Interest & Penalties on Taxes	\$123,397	\$100,000	\$125,000	\$125,000	25.00%
Licenses, Permits & Fees	\$324,184	\$161,000	\$171,500	\$153,500	-4.66%
Federal Grant	\$741,711	\$440,000	\$271,000	\$100,000	-77.27%
State Grant	-	-	\$6,500	\$6,500	-
State Revenue Sharing	\$4,954,196	\$5,026,000	\$5,101,000	\$4,831,000	-3.88%
Charges for Services	\$557,721	\$499,000	\$580,000	\$556,000	11.42%
Fines & Forfeitures	\$46,240	\$12,000	\$105,000	\$10,000	-16.67%
Court Revenue	\$906,907	\$900,000	\$1,150,000	\$1,100,000	22.22%
Interest	\$3,363,991	\$5,950,000	\$4,300,000	\$3,400,000	-42.86%
Rent	\$746,180	\$803,814	\$770,814	\$808,402	0.57%
Other	\$740,820	\$620,000	\$655,000	\$457,000	-26.29%
Transfers In	\$5,230,000	\$6,265,000	\$6,265,000	\$6,265,000	0.00%
Total Revenues	\$28,804,408	\$32,351,814	\$31,128,814	\$29,992,402	-7.29%

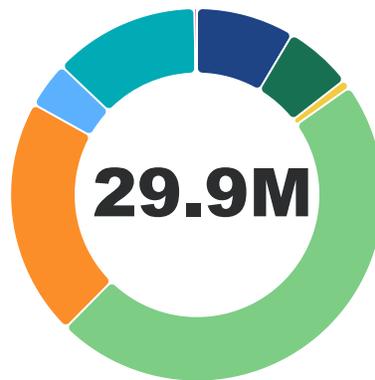
Expenditures by Function

Historical Expenditures by Function



The majority of the Transfers Out are transfers to the Road Fund and Public Safety Fund. These are classified as interfund transfers. It's an expenditure to the General Fund and a Transfers In revenue for the other two funds. For more information on interfund transfers and a summary of this year's amounts, please see the Interfund Transfers section of this budget document.

FY27 Expenditures by Function



Function	Amount	Percentage
Administration	\$2,552,100	8.52%
District Court	\$1,775,000	5.93%
General Fund Capital	\$233,500	0.78%
General Fund Transfers Out	\$14,125,000	47.18%
General Government	\$6,190,244	20.67%
Planning, Building and Ordinance	\$1,201,970	4.01%
Public Works	\$3,798,279	12.69%
Township Board	\$65,000	0.22%

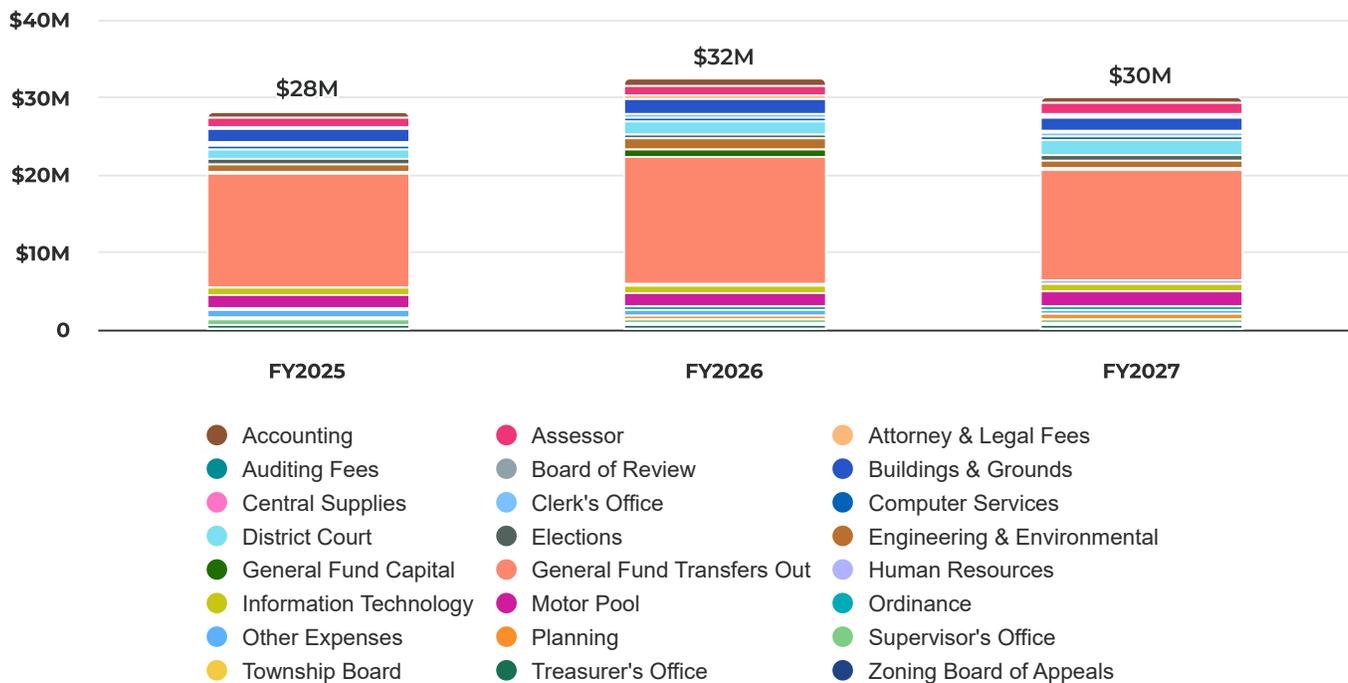
Expenditures by Function

Category	FY 2025 Actual Amount	FY 2026 Amended Budget	FY 2026 Estimated Amount	FY 2027 Budgeted	FY 2026 Budget vs. FY 2027 Budgeted (% Change)
Township Board	\$35,843	\$42,500	\$39,500	\$65,000	52.94%

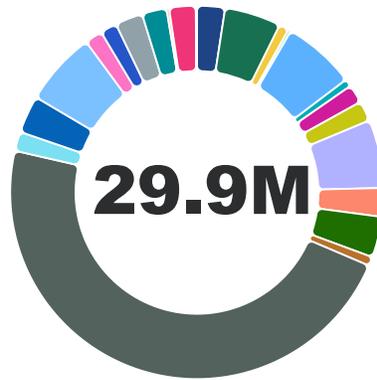
Category	FY 2025 Actual Amount	FY 2026 Amended Budget	FY 2026 Estimated Amount	FY 2027 Budgeted	FY 2026 Budget vs. FY 2027 Budgeted (% Change)
District Court	\$1,125,694	\$1,575,000	\$1,469,000	\$1,775,000	12.70%
General Fund Capital	\$380,922	\$874,000	\$820,000	\$233,500	-73.28%
General Fund Transfers Out	\$14,725,000	\$16,450,000	\$16,000,000	\$14,125,000	-14.13%
Administration	\$2,329,109	\$2,279,724	\$2,164,451	\$2,552,100	11.95%
General Government	\$5,392,264	\$6,428,456	\$6,066,925	\$6,190,244	-3.71%
Public Works	\$3,306,256	\$3,646,766	\$3,557,084	\$3,798,279	4.15%
Planning, Building and Ordinance	\$821,885	\$1,034,231	\$995,759	\$1,201,970	16.22%
Total Expenditures	\$28,116,973	\$32,330,677	\$31,112,719	\$29,941,093	-7.39%

Expenditures by Activity

Historical Expenditures by Activity



FY27 Expenditures by Activity



Accounting	\$725,311	2.42%
Assessor	\$1,461,220	4.88%
Attorney & Legal Fees	\$250,000	0.83%
Auditing Fees	\$70,000	0.23%
Board of Review	\$5,500	0.02%
Buildings & Grounds	\$1,886,815	6.30%
Central Supplies	\$192,000	0.64%
Clerk's Office	\$481,819	1.61%
Computer Services	\$525,000	1.75%
District Court	\$1,775,000	5.93%
Elections	\$743,889	2.48%
Engineering & Environmental	\$1,056,395	3.53%
General Fund Capital	\$233,500	0.78%
General Fund Transfers Out	\$14,125,000	47.18%
Human Resources	\$500,150	1.67%
Information Technology	\$973,168	3.25%
Motor Pool	\$1,911,464	6.38%
Ordinance	\$458,827	1.53%
Other Expenses	\$431,500	1.44%
Planning	\$712,143	2.38%
Supervisor's Office	\$640,315	2.14%
Township Board	\$65,000	0.22%
Treasurer's Office	\$686,077	2.29%
Zoning Board of Appeals	\$31,000	0.10%

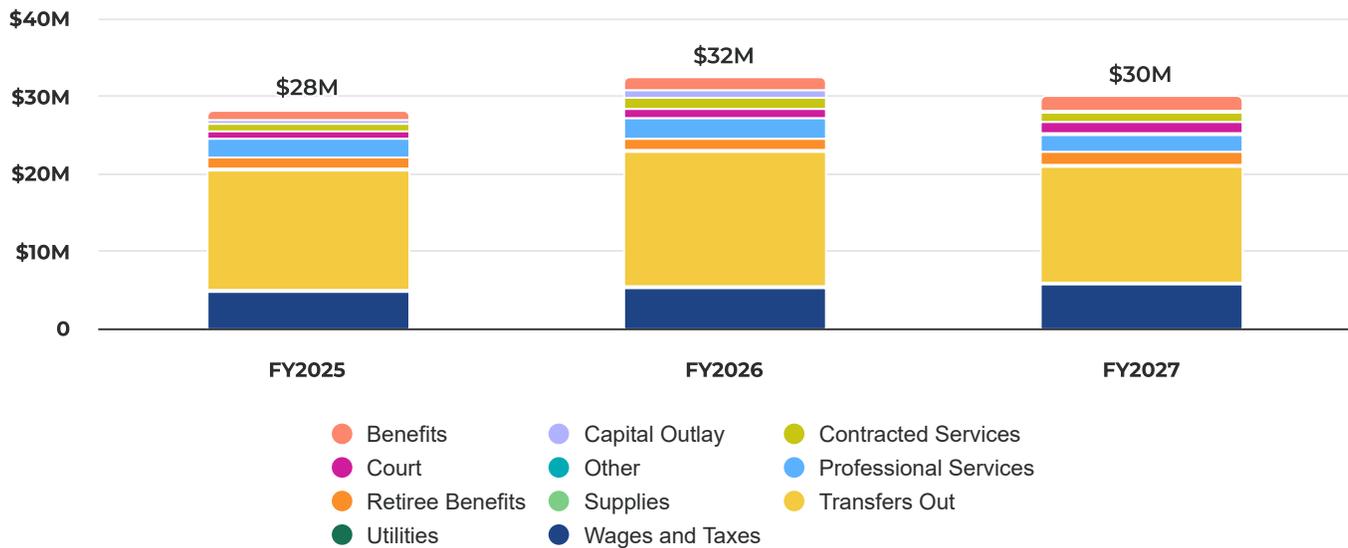
Expenditures by Activity

Category	FY 2025 Actual Amount	FY 2026 Amended Budget	FY 2026 Estimated Amount	FY 2027 Budgeted	FY 2026 Budget vs. FY 2027 Budgeted (% Change)
Township Board	\$35,843	\$42,500	\$39,500	\$65,000	52.94%
Supervisor's Office	\$609,197	\$614,140	\$605,499	\$640,315	4.26%
Accounting	\$788,029	\$815,166	\$752,125	\$725,311	-11.02%
Clerk's Office	\$414,110	\$472,067	\$440,736	\$481,819	2.07%
Auditing Fees	\$59,250	\$65,000	\$62,750	\$70,000	7.69%
Information Technology	\$825,805	\$954,881	\$918,177	\$973,168	1.92%
Board of Review	\$2,338	\$5,500	\$5,500	\$5,500	0.00%
Computer Services	\$387,303	\$500,000	\$400,000	\$525,000	5.00%
Treasurer's Office	\$566,025	\$663,420	\$635,770	\$686,077	3.42%

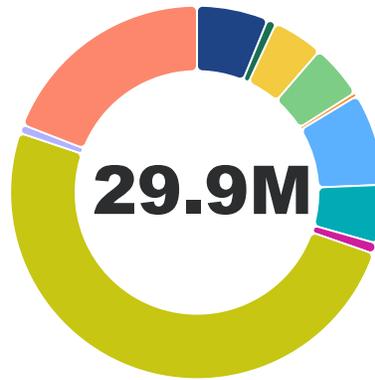
Category	FY 2025 Actual Amount	FY 2026 Amended Budget	FY 2026 Estimated Amount	FY 2027 Budgeted	FY 2026 Budget vs. FY 2027 Budgeted (% Change)
Assessor	\$1,243,183	\$1,385,044	\$1,352,748	\$1,461,220	5.50%
Elections	\$739,777	\$530,097	\$482,446	\$743,889	40.33%
Buildings & Grounds	\$1,628,668	\$1,810,213	\$1,799,477	\$1,886,815	4.23%
Attorney & Legal Fees	\$198,043	\$300,000	\$300,000	\$250,000	-16.67%
Motor Pool	\$1,677,588	\$1,836,553	\$1,757,607	\$1,911,464	4.08%
Central Supplies	\$121,140	\$187,000	\$175,000	\$192,000	2.67%
Other Expenses	\$786,624	\$590,250	\$532,500	\$431,500	-26.90%
District Court	\$1,125,694	\$1,575,000	\$1,469,000	\$1,775,000	12.70%
Ordinance	\$358,471	\$435,921	\$420,230	\$458,827	5.25%
Engineering & Environmental	\$980,548	\$1,419,945	\$1,374,275	\$1,056,395	-25.60%
Planning	\$445,710	\$575,310	\$555,029	\$712,143	23.78%
Zoning Board of Appeals	\$17,704	\$23,000	\$20,500	\$31,000	34.78%
General Fund Capital	\$380,922	\$874,000	\$820,000	\$233,500	-73.28%
General Fund Transfers Out	\$14,725,000	\$16,450,000	\$16,000,000	\$14,125,000	-14.13%
Human Resources	-	\$205,670	\$193,850	\$500,150	143.18%
Total Expenditures	\$28,116,973	\$32,330,677	\$31,112,719	\$29,941,093	-7.39%

Expenditures by Object Summary

Historical Expenditures by Object Summary



FY27 Expenditures by Object Summary 1



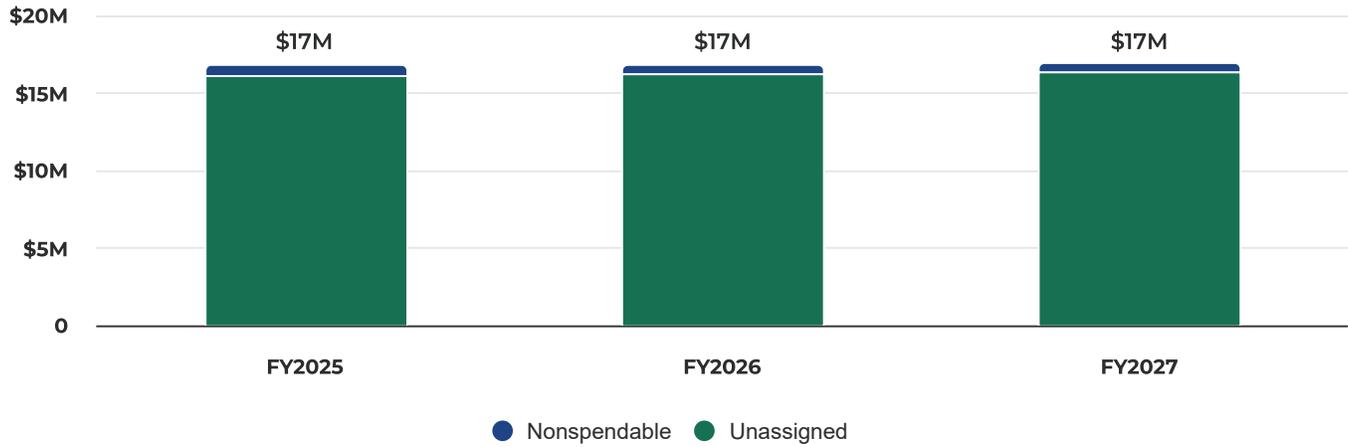
● Benefits	\$1,852,275	6.19%
● Capital Outlay	\$233,500	0.78%
● Contracted Services	\$1,310,200	4.38%
● Court	\$1,400,000	4.68%
● Other	\$101,500	0.34%
● Professional Services	\$2,390,500	7.98%
● Retiree Benefits	\$1,515,442	5.06%
● Supplies	\$276,250	0.92%
● Transfers Out	\$14,919,936	49.83%
● Utilities	\$225,000	0.75%
● Wages and Taxes	\$5,716,490	19.09%

Expenditures by Object Summary

Category	FY 2025 Actual Amount	FY 2026 Amended Budget	FY 2026 Estimated Amount	FY 2027 Budgeted	FY 2026 Budget vs. FY 2027 Budgeted (% Change)
Wages and Taxes	\$4,705,712	\$5,217,860	\$5,088,250	\$5,716,490	9.66%
Benefits	\$1,274,251	\$1,610,595	\$1,525,500	\$1,852,275	15.01%
Retiree Benefits	\$1,433,929	\$1,508,834	\$1,454,772	\$1,515,442	0.44%
Professional Services	\$2,326,427	\$2,560,750	\$2,388,750	\$2,390,500	-15.70%
Transfers Out	\$15,522,986	\$17,256,688	\$16,805,997	\$14,919,936	8.46%
Supplies	\$250,542	\$279,750	\$249,250	\$276,250	-1.25%
Contracted Services	\$1,123,931	\$1,484,200	\$1,336,700	\$1,310,200	-19.83%
Court	\$799,970	\$1,200,000	\$1,150,000	\$1,400,000	40.00%
Other	\$85,035	\$113,000	\$68,500	\$101,500	-10.18%
Utilities	\$213,267	\$225,000	\$225,000	\$225,000	0.00%
Capital Outlay	\$380,922	\$874,000	\$820,000	\$233,500	-76.27%
Total Expenditures	\$28,116,973	\$32,330,677	\$31,112,719	\$29,941,093	2.68%

Fund Balance

Fund Balance Projections



The General Fund has a policy that establishes guidelines for fund balance. The fund balance is within the parameters of the policy.

Fund Balance Summary

Fund Balance	FY 2025	FY 2026	FY 2027	FY 2026 vs. FY 2027 (% Change)	FY 2026 vs. FY 2027 (\$ Change)
Unassigned	\$16,075,939	\$16,263,564	\$16,314,873	0.32%	\$51,309
Nonspendable	\$771,530	\$600,000	\$600,000	0.00%	-
Total Fund Balance	\$16,847,469	\$16,863,564	\$16,914,873	0.30%	\$51,309

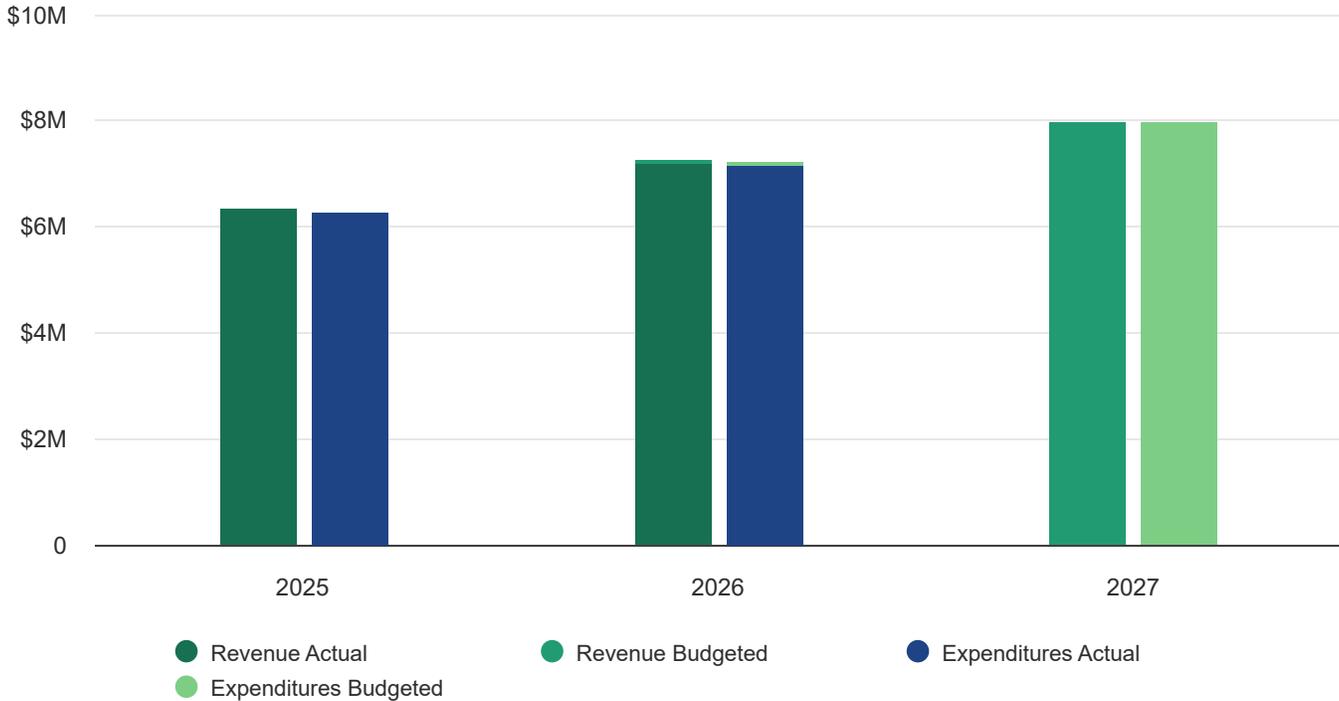
Nonspendable fund balance includes items such as prepaid expenses, inventory, and long-term receivables.

Road Fund

The third largest operating fund in size and scope of the three major governmental operating funds. Bloomfield Township is rare being a township in the state with its own road department. It has an agreement with Oakland County to allow the Township to maintain the residential streets which remain owned by the County. The Road Commission for Oakland County continues to maintain the major roads.

Summary

Revenues vs Expenditures Summary



Comprehensive Fund Summary

Comprehensive Fund Summary

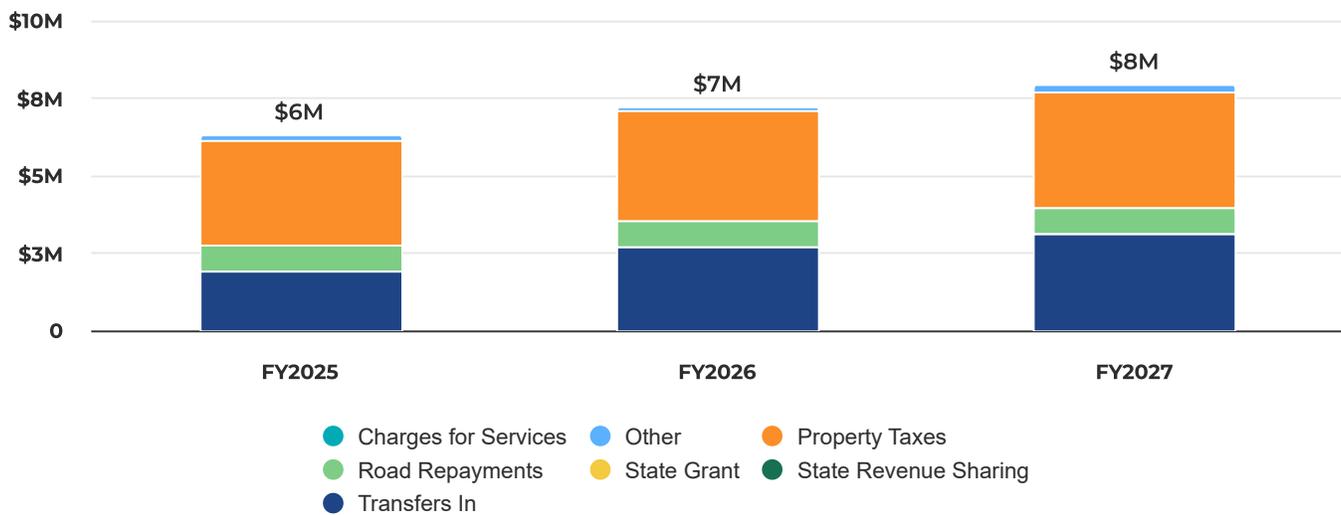
Category	FY 2025 Actual Amount	FY 2026 Amended Budget	FY 2026 Estimated Amount	FY 2027 Budgeted
Beginning Fund Balance	\$2,825,559	\$2,884,905	\$2,884,905	\$2,910,472
Revenues				
Property Taxes	\$3,403,014	\$3,550,000	\$3,575,000	\$3,750,000
State Grant	-	-	\$2,000	\$1,500
State Revenue Sharing	\$11,752	\$8,000	\$9,500	\$9,500
Charges for Services	\$59,174	\$45,000	\$70,000	\$45,000
Other	\$149,707	\$135,000	\$118,500	\$228,000
Road Repayments	\$810,166	\$802,533	\$834,000	\$850,000
Transfers In	\$1,900,000	\$2,700,000	\$2,575,000	\$3,075,000
Total Revenues	\$6,333,813	\$7,240,533	\$7,184,000	\$7,959,000
Expenditures				



Category	FY 2025 Actual Amount	FY 2026 Amended Budget	FY 2026 Estimated Amount	FY 2027 Budgeted
Wages and Taxes	\$1,227,605	\$1,357,660	\$1,372,500	\$1,339,090
Benefits	\$375,461	\$440,170	\$407,650	\$565,900
Retiree Benefits	\$526,491	\$597,571	\$599,046	\$669,267
Professional Services	\$112,271	\$174,000	\$145,000	\$193,500
Transfers Out	\$857,481	\$954,669	\$955,237	\$962,128
Supplies	\$703,660	\$798,500	\$778,500	\$898,500
Contracted Services	\$2,156,528	\$1,493,000	\$1,586,000	\$1,938,000
Other	\$7,343	\$11,000	\$9,500	\$11,000
Utilities	\$192,023	\$210,000	\$200,000	\$210,000
Capital Outlay	\$115,608	\$1,172,500	\$1,105,000	\$1,168,000
Total Expenditures	\$6,274,471	\$7,209,070	\$7,158,433	\$7,955,385
Total Revenues Less Expenditures	\$59,342	\$31,463	\$25,567	\$3,615
Ending Fund Balance	\$2,884,901	\$2,916,368	\$2,910,472	\$2,914,087

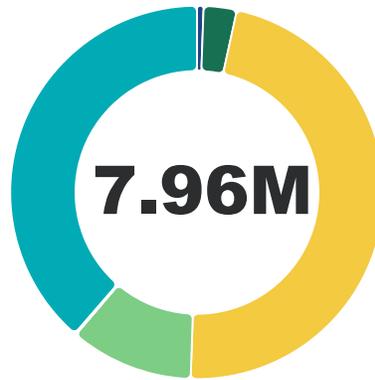
Revenues by Rev Source

Historical Revenue by Rev Source



The Road Fund has one millage that provides over half of the revenues. The Transfers In is an interfund transfer coming from the General Fund to help support road operations. For more information on interfund transfers and a summary of this year's amounts, please see the Interfund Transfers section of this budget document.

FY27 Revenues by Rev Source



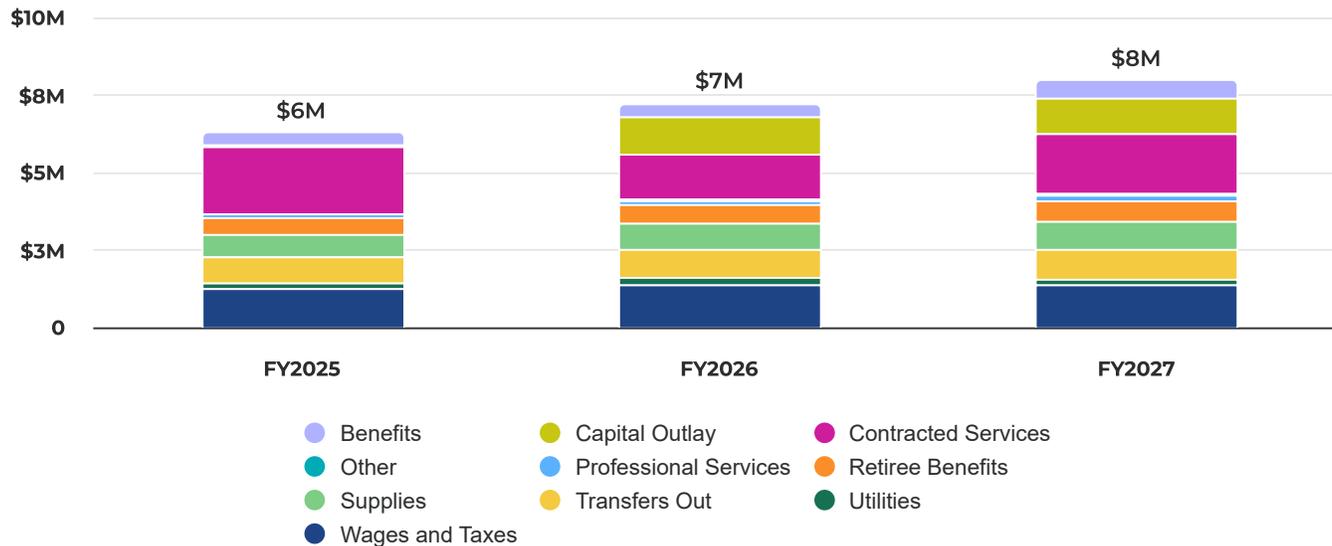
● Charges for Services	\$45,000	0.57%
● Other	\$228,000	2.86%
● Property Taxes	\$3,750,000	47.12%
● Road Repayments	\$850,000	10.68%
● State Grant	\$1,500	0.02%
● State Revenue Sharing	\$9,500	0.12%
● Transfers In	\$3,075,000	38.64%

Revenues by Rev Source

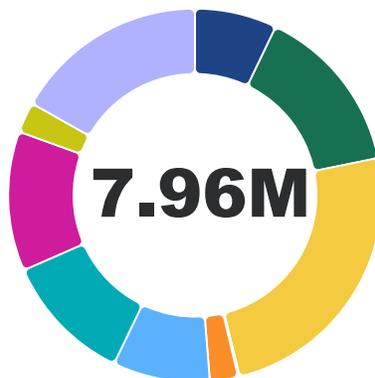
Category	FY 2025 Actual Amount	FY 2026 Amended Budget	FY 2026 Estimated Amount	FY 2027 Budgeted	FY 2026 Budget vs. FY 2027 Budgeted (% Change)
Property Taxes	\$3,403,014	\$3,550,000	\$3,575,000	\$3,750,000	5.63%
State Grant	-	-	\$2,000	\$1,500	-
State Revenue Sharing	\$11,752	\$8,000	\$9,500	\$9,500	18.75%
Charges for Services	\$59,174	\$45,000	\$70,000	\$45,000	0.00%
Other	\$149,707	\$135,000	\$118,500	\$228,000	68.89%
Road Repayments	\$810,166	\$802,533	\$834,000	\$850,000	5.91%
Transfers In	\$1,900,000	\$2,700,000	\$2,575,000	\$3,075,000	13.89%
Total Revenues	\$6,333,813	\$7,240,533	\$7,184,000	\$7,959,000	9.92%

Expenditures by Object Summary

Historical Expenditures by Object Summary 1



FY27 Expenditures by Object Summary 1



Object Category	Amount	Percentage
Benefits	\$565,900	7.11%
Capital Outlay	\$1,168,000	14.68%
Contracted Services	\$1,938,000	24.36%
Other	\$11,000	0.14%
Professional Services	\$193,500	2.43%
Retiree Benefits	\$669,267	8.41%
Supplies	\$898,500	11.29%
Transfers Out	\$962,128	12.09%
Utilities	\$210,000	2.64%
Wages and Taxes	\$1,339,090	16.83%

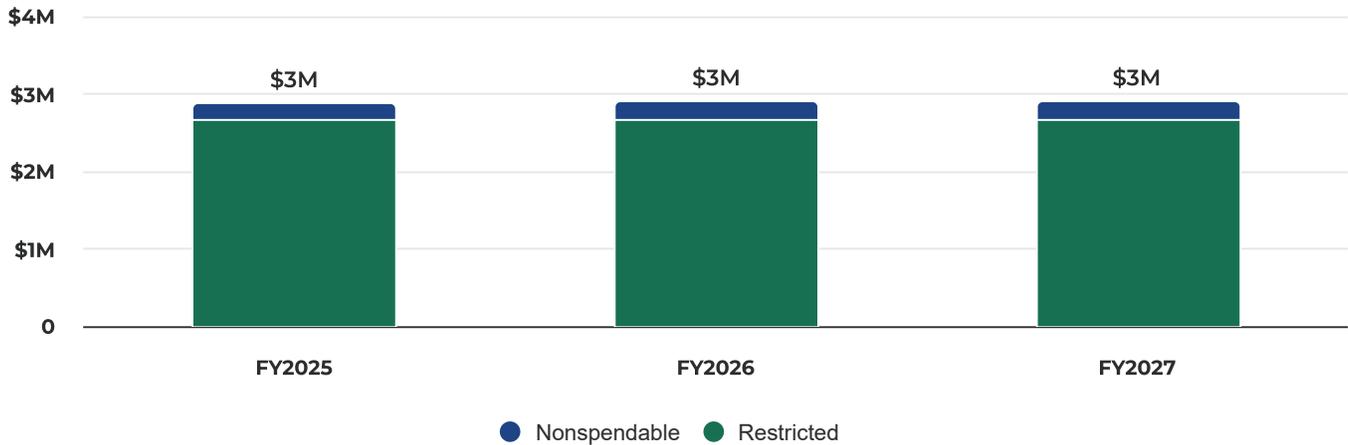
Expenditures by Object Summary

Category	FY 2025 Actual Amount	FY 2026 Amended Budget	FY 2026 Estimated Amount	FY 2027 Budgeted	FY 2026 Budget vs. FY 2027 Budgeted (% Change)
Wages and Taxes	\$1,227,605	\$1,357,660	\$1,372,500	\$1,339,090	-1.37%
Benefits	\$375,461	\$440,170	\$407,650	\$565,900	28.56%

Category	FY 2025 Actual Amount	FY 2026 Amended Budget	FY 2026 Estimated Amount	FY 2027 Budgeted	FY 2026 Budget vs. FY 2027 Budgeted (% Change)
Retiree Benefits	\$526,491	\$597,571	\$599,046	\$669,267	12.00%
Professional Services	\$112,271	\$174,000	\$145,000	\$193,500	11.21%
Transfers Out	\$857,481	\$954,669	\$955,237	\$962,128	0.78%
Supplies	\$703,660	\$798,500	\$778,500	\$898,500	12.52%
Contracted Services	\$2,156,528	\$1,493,000	\$1,586,000	\$1,938,000	29.81%
Other	\$7,343	\$11,000	\$9,500	\$11,000	0.00%
Utilities	\$192,023	\$210,000	\$200,000	\$210,000	0.00%
Capital Outlay	\$115,608	\$1,172,500	\$1,105,000	\$1,168,000	-0.38%
Total Expenditures	\$6,274,471	\$7,209,070	\$7,158,433	\$7,955,385	10.35%

Fund Balance

Fund Balance Projections



Fund Balance Summary

Fund Balance	FY 2025	FY 2026	FY 2027	FY 2026 vs. FY 2027 (% Change)	FY 2026 vs. FY 2027 (\$ Change)
Restricted	\$2,671,568	\$2,660,472	\$2,664,087	0.14%	\$3,615
Nonspendable	\$213,337	\$250,000	\$250,000	0.00%	-
Total Fund Balance	\$2,884,905	\$2,910,472	\$2,914,087	0.12%	\$3,615

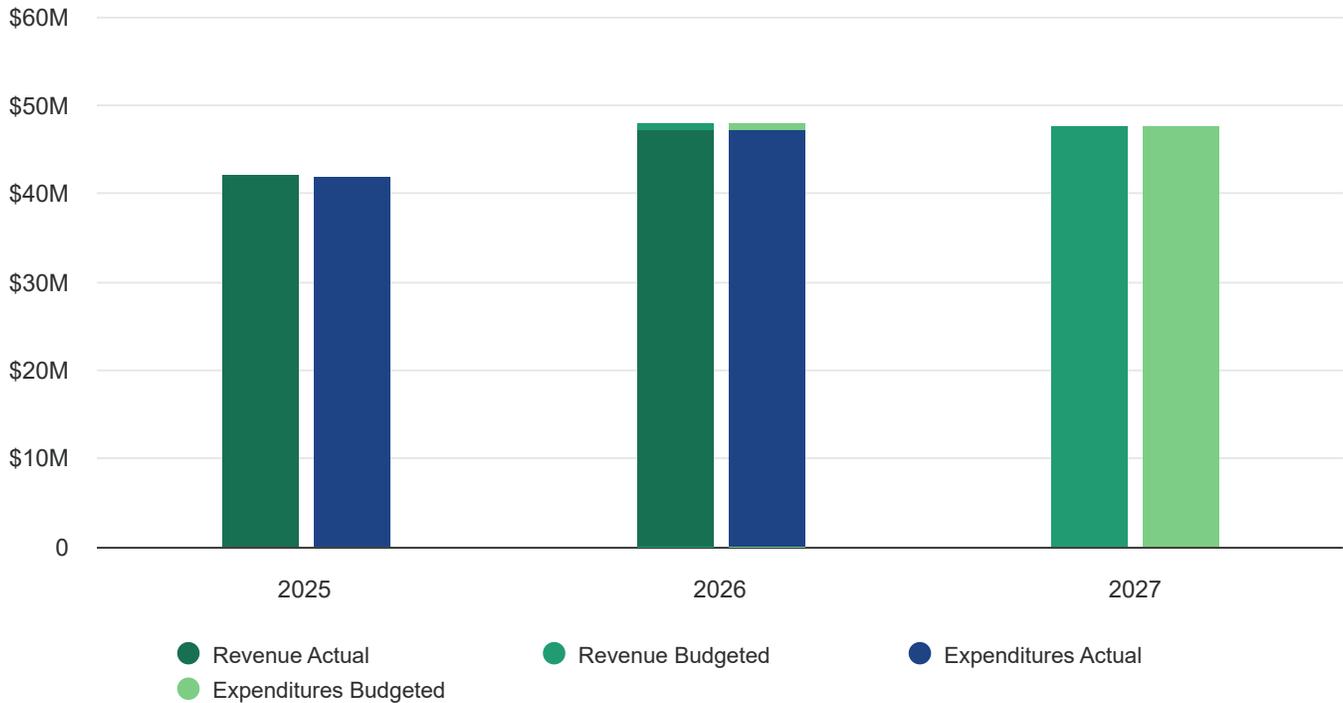
Nonspendable fund balance includes items such as prepaid expenses, and inventory.

Public Safety Fund

The largest operating fund in terms of dollars and number of employees. It derives the majority of its revenue from property taxes, and accounts for the costs associated with providing police services, fire/EMS services and dispatch services. The police department is located in Town Hall and there are 4 fire stations throughout the Township. In many communities, public safety is a part of the General Fund.

Summary

Revenues vs Expenditures Summary



Comprehensive Fund Summary

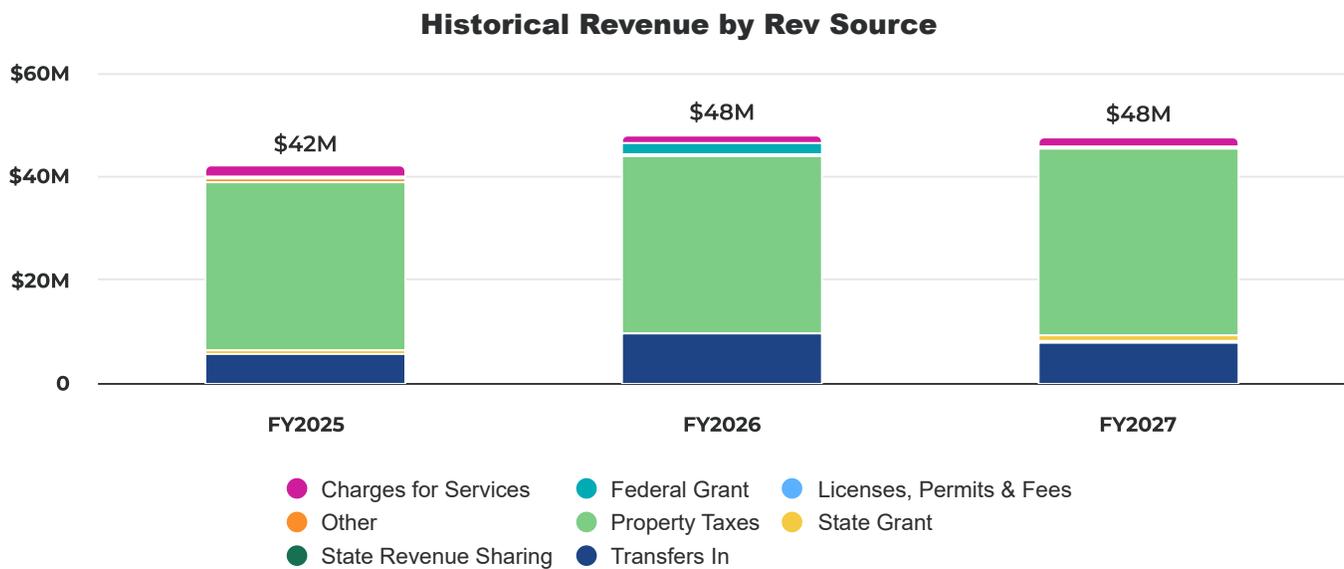
Comprehensive Fund Summary

Category	FY 2025 Actual Amount	FY 2026 Amended Budget	FY 2026 Estimated Amount	FY 2027 Budgeted
Beginning Fund Balance	\$14,310,581	\$14,444,098	\$14,444,098	\$14,547,830
Revenues				
Property Taxes	\$32,634,232	\$34,075,000	\$34,275,000	\$35,950,000
Licenses, Permits & Fees	\$22,431	\$22,000	\$22,000	\$22,000
Federal Grant	\$352,657	\$1,924,487	\$1,859,487	-
State Grant	\$799,684	\$96,000	\$370,500	\$1,327,000
State Revenue Sharing	\$70,718	\$65,000	\$62,000	\$62,000
Charges for Services	\$1,944,345	\$1,717,000	\$1,933,000	\$1,923,500
Other	\$650,236	\$635,000	\$615,000	\$410,000
Transfers In	\$5,500,000	\$9,500,000	\$8,000,000	\$7,900,000
Total Revenues	\$41,974,303	\$48,034,487	\$47,136,987	\$47,594,500



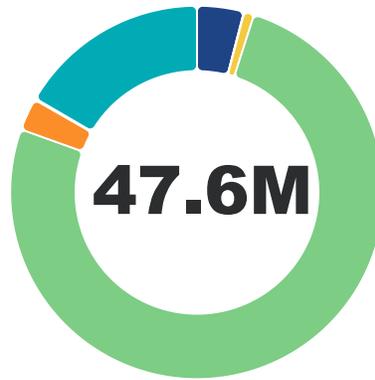
Category	FY 2025 Actual Amount	FY 2026 Amended Budget	FY 2026 Estimated Amount	FY 2027 Budgeted
Expenditures				
Wages and Taxes	\$16,238,791	\$17,728,940	\$17,491,500	\$18,898,370
Benefits	\$4,622,100	\$5,355,460	\$5,132,570	\$6,191,600
Retiree Benefits	\$6,968,128	\$7,468,783	\$7,194,392	\$7,336,649
Professional Services	\$1,384,149	\$2,121,500	\$1,387,000	\$1,796,000
Transfers Out	\$8,303,235	\$8,895,990	\$9,894,793	\$8,880,353
Supplies	\$459,100	\$577,500	\$444,000	\$528,500
Contracted Services	\$861,644	\$1,321,500	\$952,500	\$1,025,500
Other	\$87,175	\$92,500	\$63,500	\$89,500
Utilities	\$155,135	\$190,000	\$162,000	\$170,000
Capital Outlay	\$2,761,330	\$4,223,987	\$4,311,000	\$2,645,000
Total Expenditures	\$41,840,788	\$47,976,160	\$47,033,255	\$47,561,472
Total Revenues Less Expenditures	\$133,515	\$58,327	\$103,732	\$33,028
Ending Fund Balance	\$14,444,096	\$14,502,425	\$14,547,830	\$14,580,858

Revenues by Rev Source



The Public Safety Fund has three millages that provide over half of the revenues. The Transfers In is an interfund transfer coming from the General Fund to help support public safety operations. For more information on interfund transfers and a summary of this year's amounts, please see the Interfund Transfers section of this budget document.

FY27 Revenues by Rev Source



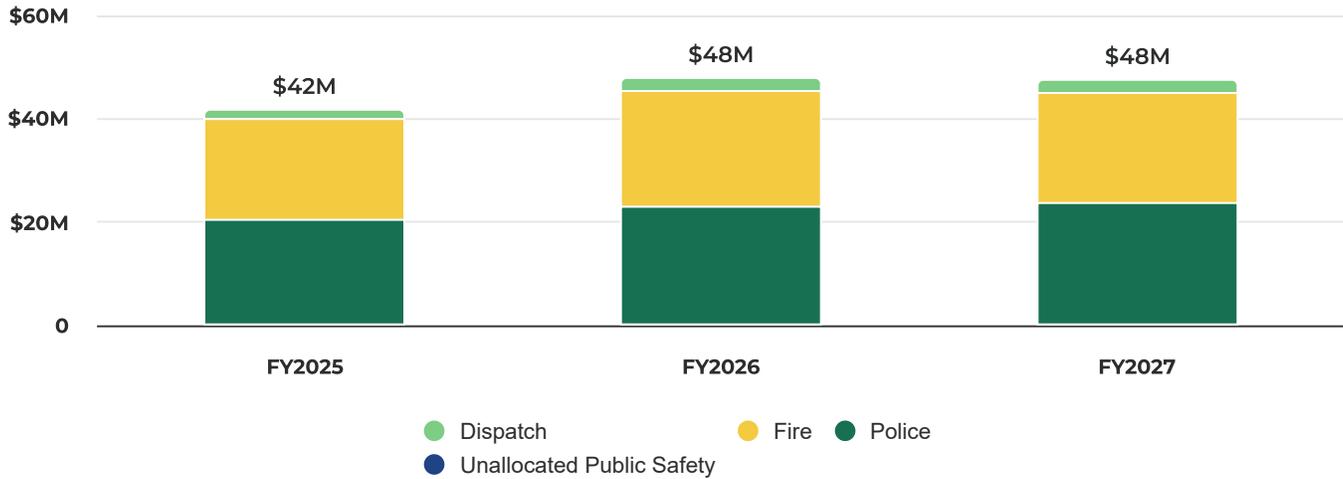
● Charges for Services	\$1,923,500	4.04%
● Licenses, Permits & Fees	\$22,000	0.05%
● Other	\$410,000	0.86%
● Property Taxes	\$35,950,000	75.53%
● State Grant	\$1,327,000	2.79%
● State Revenue Sharing	\$62,000	0.13%
● Transfers In	\$7,900,000	16.60%

Revenues by Rev Source

Category	FY 2025 Actual Amount	FY 2026 Amended Budget	FY 2026 Estimated Amount	FY 2027 Budgeted	FY 2026 Budget vs. FY 2027 Budgeted (% Change)
Property Taxes	\$32,634,232	\$34,075,000	\$34,275,000	\$35,950,000	5.50%
Licenses, Permits & Fees	\$22,431	\$22,000	\$22,000	\$22,000	0.00%
Federal Grant	\$352,657	\$1,924,487	\$1,859,487	-	-
State Grant	\$799,684	\$96,000	\$370,500	\$1,327,000	1,282.29%
State Revenue Sharing	\$70,718	\$65,000	\$62,000	\$62,000	-4.62%
Charges for Services	\$1,944,345	\$1,717,000	\$1,933,000	\$1,923,500	12.03%
Other	\$650,236	\$635,000	\$615,000	\$410,000	-35.43%
Transfers In	\$5,500,000	\$9,500,000	\$8,000,000	\$7,900,000	-16.84%
Total Revenues	\$41,974,303	\$48,034,487	\$47,136,987	\$47,594,500	-0.92%

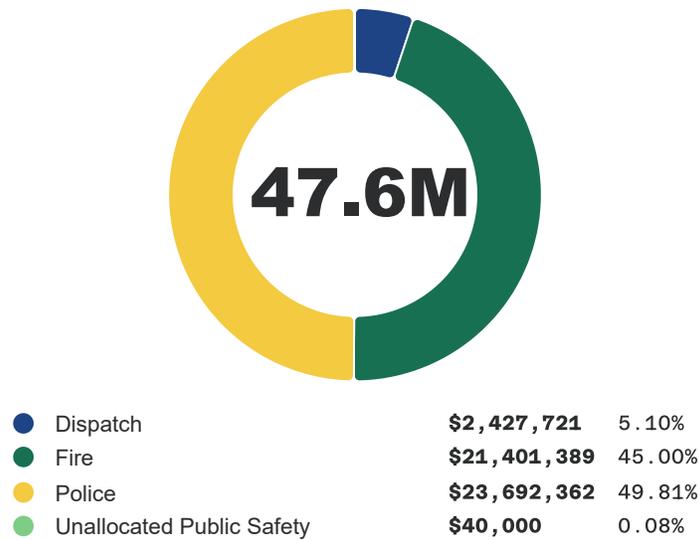
Expenditures by Activity

Historical Expenditures by Activity



Transfers Out is the second largest category for two reasons. First, it pays a central service fee to the General Fund for services provided to it by the General Fund. Second, it pays for its share of the Pension Obligation Bonds through a transfer out. For more information on interfund transfers and a summary of this year's amounts, please see the Interfund Transfers section of this budget document.

FY27 Expenditures by Activity

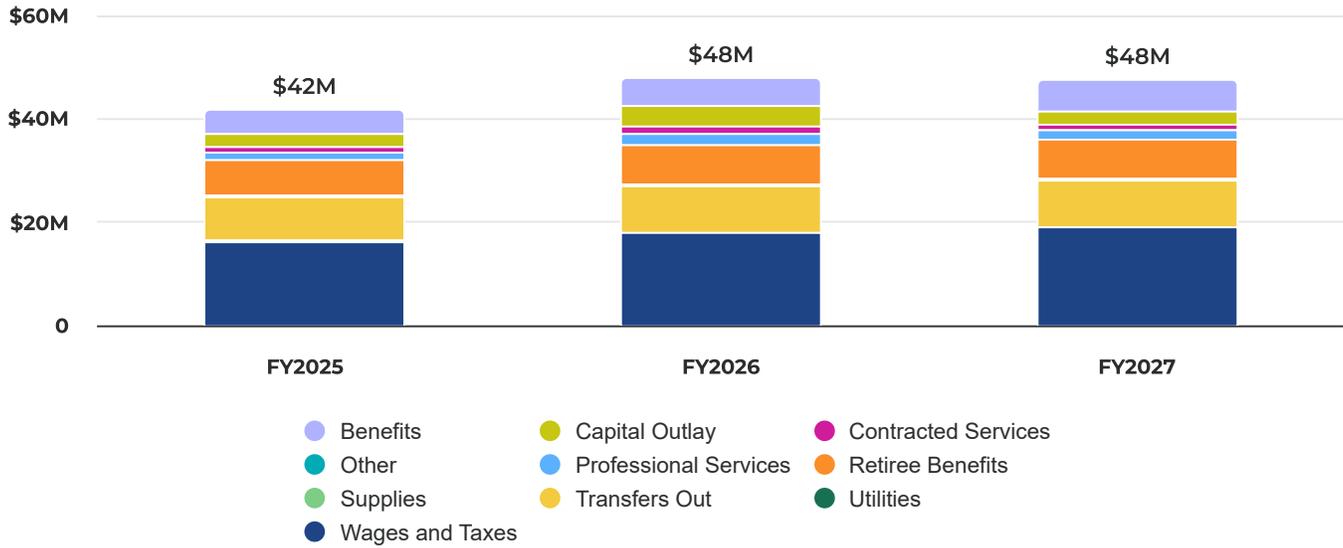


Expenditures by Activity

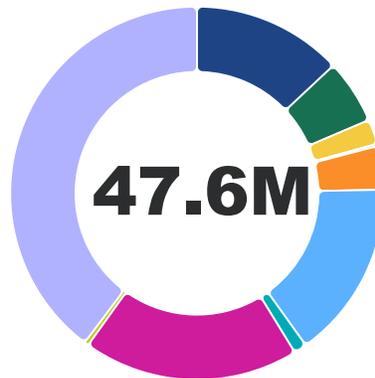
Category	FY 2025 Actual Amount	FY 2026 Amended Budget	FY 2026 Estimated Amount	FY 2027 Budgeted	FY 2026 Budget vs. FY 2027 Budgeted (% Change)
Police	\$20,470,325	\$22,847,056	\$22,626,257	\$23,692,362	3.70%
Dispatch	\$1,943,037	\$2,449,432	\$2,246,536	\$2,427,721	-0.89%
Fire	\$19,394,327	\$22,629,672	\$22,135,462	\$21,401,389	-5.43%
Unallocated Public Safety	\$33,099	\$50,000	\$25,000	\$40,000	-20.00%
Total Expenditures	\$41,840,788	\$47,976,160	\$47,033,255	\$47,561,472	-0.86%

Expenditures by Object Summary

Historical Expenditures by Object Summary



FY27 Expenditures by Object Summary 1



Category	Amount	Percentage
Benefits	\$6,191,600	13.02%
Capital Outlay	\$2,645,000	5.56%
Contracted Services	\$1,025,500	2.16%
Other	\$89,500	0.19%
Professional Services	\$1,796,000	3.78%
Retiree Benefits	\$7,336,649	15.43%
Supplies	\$528,500	1.11%
Transfers Out	\$8,880,353	18.67%
Utilities	\$170,000	0.36%
Wages and Taxes	\$18,898,370	39.73%

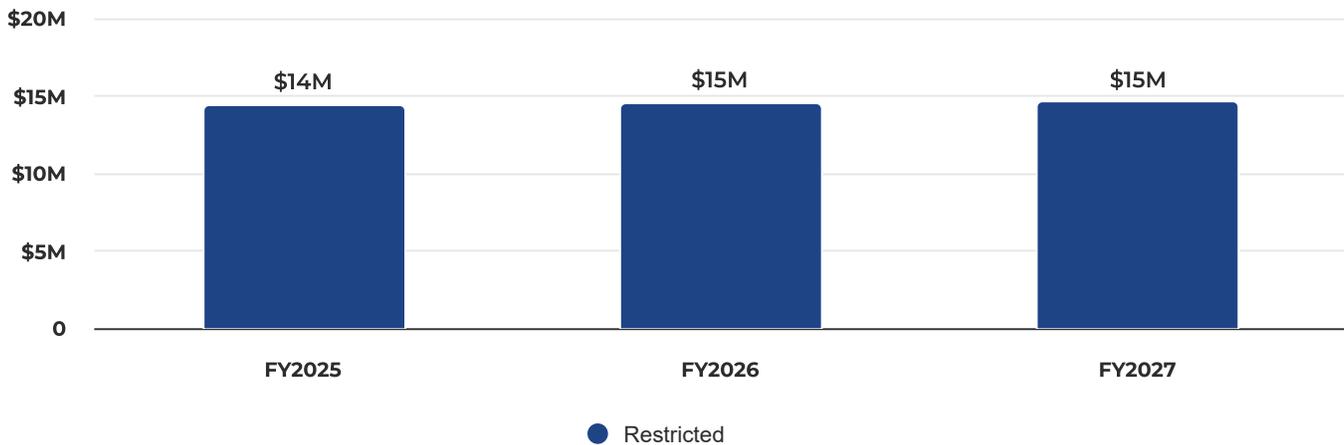
Expenditures by Object Summary

Category	FY 2025 Actual Amount	FY 2026 Amended Budget	FY 2026 Estimated Amount	FY 2027 Budgeted	FY 2026 Budget vs. FY 2027 Budgeted (% Change)
Wages and Taxes	\$16,238,791	\$17,728,940	\$17,491,500	\$18,898,370	6.60%
Benefits	\$4,622,100	\$5,355,460	\$5,132,570	\$6,191,600	15.61%

Category	FY 2025 Actual Amount	FY 2026 Amended Budget	FY 2026 Estimated Amount	FY 2027 Budgeted	FY 2026 Budget vs. FY 2027 Budgeted (% Change)
Retiree Benefits	\$6,968,128	\$7,468,783	\$7,194,392	\$7,336,649	-1.77%
Professional Services	\$1,384,149	\$2,121,500	\$1,387,000	\$1,796,000	-15.34%
Transfers Out	\$8,303,235	\$8,895,990	\$9,894,793	\$8,880,353	-0.18%
Supplies	\$459,100	\$577,500	\$444,000	\$528,500	-8.48%
Contracted Services	\$861,644	\$1,321,500	\$952,500	\$1,025,500	-22.40%
Other	\$87,175	\$92,500	\$63,500	\$89,500	-3.24%
Utilities	\$155,135	\$190,000	\$162,000	\$170,000	-10.53%
Capital Outlay	\$2,761,330	\$4,223,987	\$4,311,000	\$2,645,000	-37.38%
Total Expenditures	\$41,840,788	\$47,976,160	\$47,033,255	\$47,561,472	-0.86%

Fund Balance

Fund Balance Projections



Fund Balance Summary

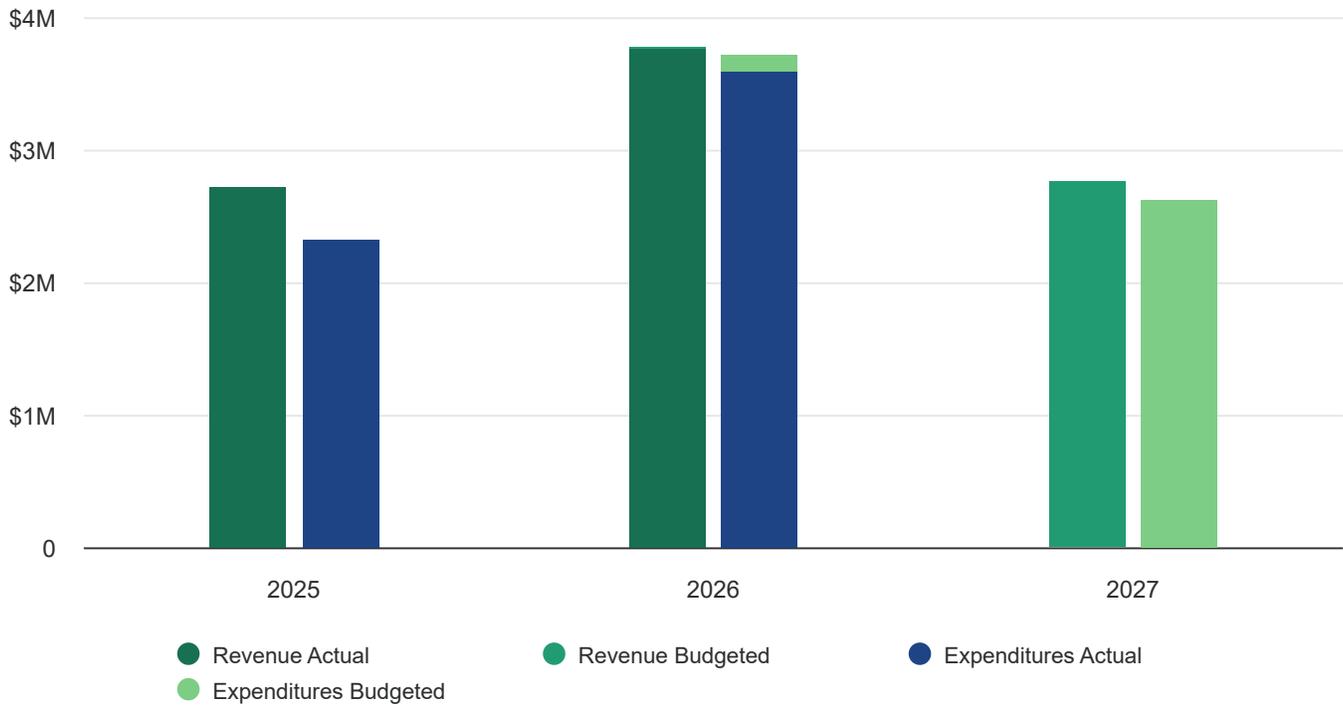
Fund Balance	FY 2025	FY 2026	FY 2027	FY 2026 vs. FY 2027 (% Change)	FY 2026 vs. FY 2027 (\$ Change)
Restricted	\$14,444,098	\$14,547,830	\$14,580,858	0.23%	\$33,028
Total Fund Balance	\$14,444,098	\$14,547,830	\$14,580,858	0.23%	\$33,028

Senior Services Fund

A special revenue fund that has a dedicated millage and collects various charges and fees from users. The senior center opened in 2009 as an addition to the campus. There are many services offered, including adult day service, home-delivered meals, medical transportation, minor home repairs, day trips, and a great variety of classes.

Summary

Revenues vs Expenditures Summary



Comprehensive Fund Summary

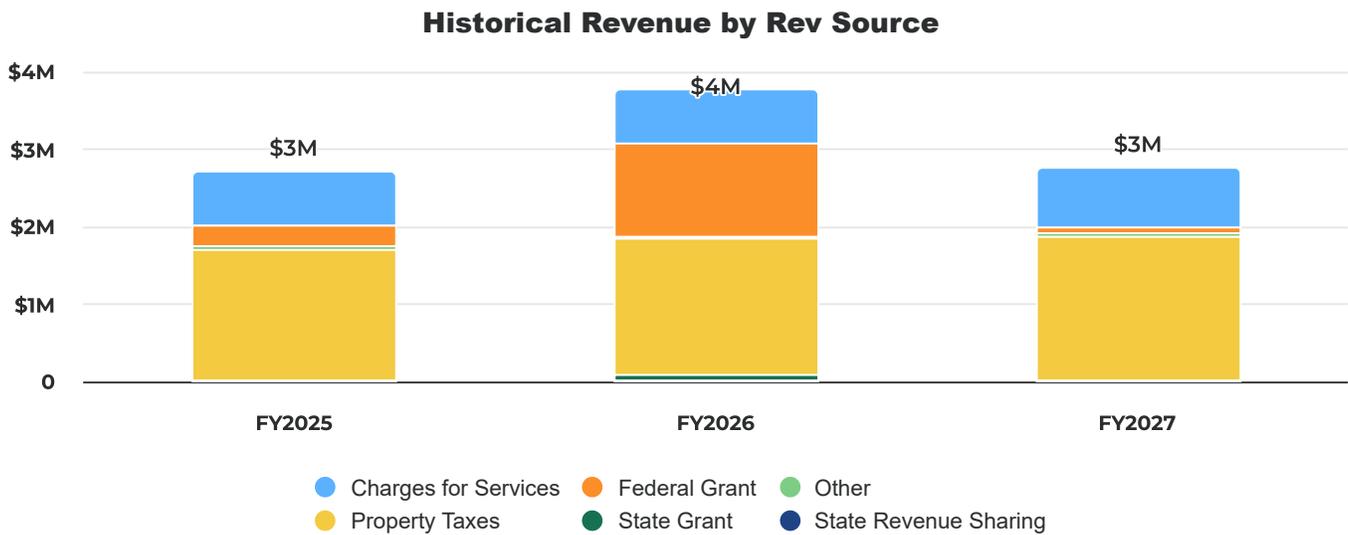
Comprehensive Fund Summary

Category	FY 2025 Actual Amount	FY 2026 Amended Budget	FY 2026 Estimated Amount	FY 2027 Budgeted
Beginning Fund Balance	\$2,315,511	\$2,706,095	\$2,706,095	\$2,875,732
Revenues				
Property Taxes	\$1,694,812	\$1,750,000	\$1,775,000	\$1,865,000
Federal Grant	\$267,170	\$1,206,000	\$1,194,000	\$68,500
State Grant	-	\$80,000	\$500	\$500
State Revenue Sharing	\$3,999	\$3,000	\$3,000	\$3,000
Charges for Services	\$709,036	\$693,000	\$754,000	\$787,000
Other	\$45,411	\$43,000	\$40,500	\$41,000
Total Revenues	\$2,720,428	\$3,775,000	\$3,767,000	\$2,765,000
Expenditures				
Wages and Taxes	\$749,496	\$901,420	\$920,500	\$1,133,060



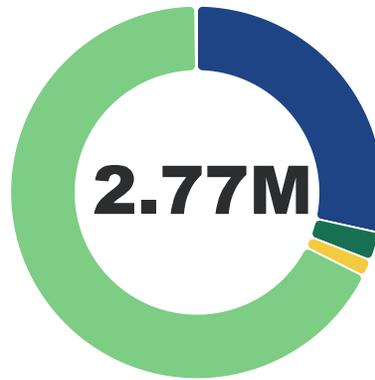
Category	FY 2025 Actual Amount	FY 2026 Amended Budget	FY 2026 Estimated Amount	FY 2027 Budgeted
Benefits	\$168,080	\$255,090	\$241,900	\$272,330
Retiree Benefits	\$23,261	\$22,831	\$24,565	\$22,881
Professional Services	\$187,298	\$123,000	\$117,000	\$109,500
Transfers Out	\$337,704	\$438,777	\$438,898	\$440,457
Supplies	\$30,838	\$33,000	\$34,500	\$35,500
Contracted Services	\$477,208	\$607,500	\$648,500	\$449,500
Other	\$7,051	\$12,500	\$7,500	\$10,000
Utilities	\$87,843	\$90,000	\$90,000	\$95,000
Capital Outlay	\$261,063	\$1,238,000	\$1,074,000	\$56,000
Total Expenditures	\$2,329,843	\$3,722,118	\$3,597,363	\$2,624,228
Total Revenues Less Expenditures	\$390,585	\$52,882	\$169,637	\$140,772
Ending Fund Balance	\$2,706,096	\$2,758,977	\$2,875,732	\$3,016,504

Revenues by Rev Source



The largest revenue source is generated from a millage. The next largest revenue source is charges for services. This includes fees paid from residents for use of specific programs, classes, trips, and meals on wheels services.

FY27 Revenues by Rev Source



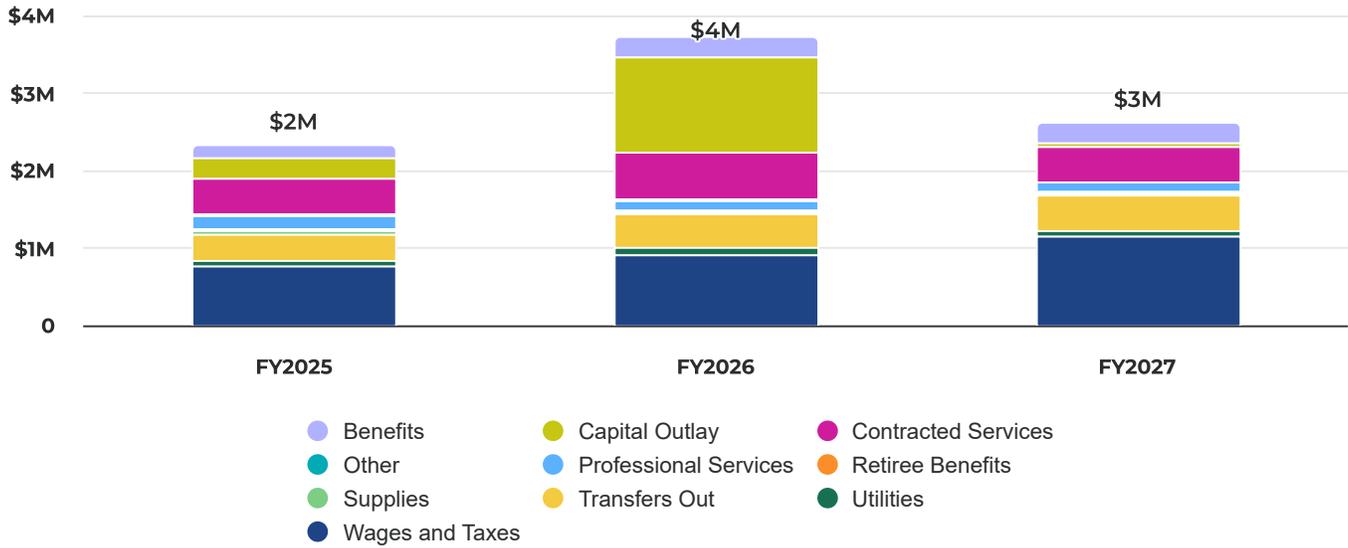
● Charges for Services	\$787,000	28.46%
● Federal Grant	\$68,500	2.48%
● Other	\$41,000	1.48%
● Property Taxes	\$1,865,000	67.45%
● State Grant	\$500	0.02%
● State Revenue Sharing	\$3,000	0.11%

Revenues by Rev Source

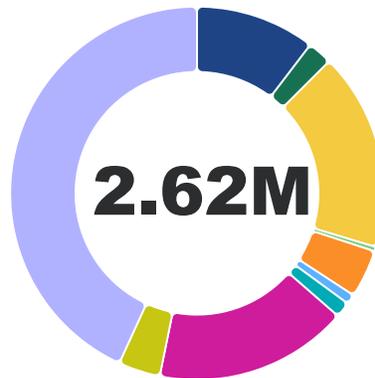
Category	FY 2025 Actual Amount	FY 2026 Amended Budget	FY 2026 Estimated Amount	FY 2027 Budgeted	FY 2026 Budget vs. FY 2027 Budgeted (% Change)
Property Taxes	\$1,694,812	\$1,750,000	\$1,775,000	\$1,865,000	6.57%
Federal Grant	\$267,170	\$1,206,000	\$1,194,000	\$68,500	-94.32%
State Grant	-	\$80,000	\$500	\$500	-99.38%
State Revenue Sharing	\$3,999	\$3,000	\$3,000	\$3,000	0.00%
Charges for Services	\$709,036	\$693,000	\$754,000	\$787,000	13.56%
Other	\$45,411	\$43,000	\$40,500	\$41,000	-4.65%
Total Revenues	\$2,720,428	\$3,775,000	\$3,767,000	\$2,765,000	-26.75%

Expenditures by Object Summary

Historical Expenditures by Object Summary



FY27 Expenditures by Object Summary 1



Object Category	Amount	Percentage
Benefits	\$272,330	10.38%
Capital Outlay	\$56,000	2.13%
Contracted Services	\$449,500	17.13%
Other	\$10,000	0.38%
Professional Services	\$109,500	4.17%
Retiree Benefits	\$22,881	0.87%
Supplies	\$35,500	1.35%
Transfers Out	\$440,457	16.78%
Utilities	\$95,000	3.62%
Wages and Taxes	\$1,133,060	43.18%

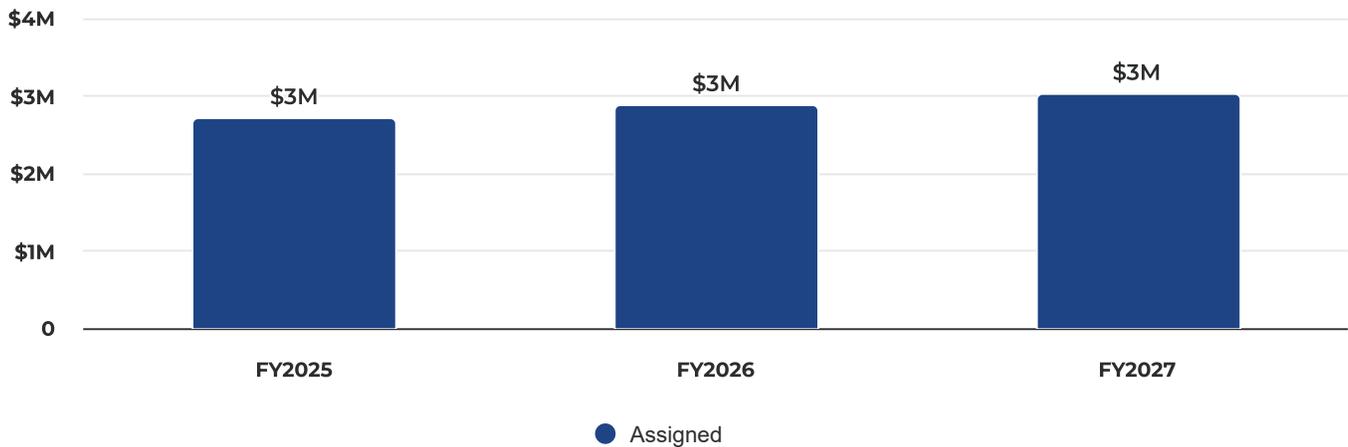
Expenditures by Object Summary

Category	FY 2025 Actual Amount	FY 2026 Amended Budget	FY 2026 Estimated Amount	FY 2027 Budgeted	FY 2026 Budget vs. FY 2027 Budgeted (% Change)
Wages and Taxes	\$749,496	\$901,420	\$920,500	\$1,133,060	25.70%
Benefits	\$168,080	\$255,090	\$241,900	\$272,330	6.76%

Category	FY 2025 Actual Amount	FY 2026 Amended Budget	FY 2026 Estimated Amount	FY 2027 Budgeted	FY 2026 Budget vs. FY 2027 Budgeted (% Change)
Retiree Benefits	\$23,261	\$22,831	\$24,565	\$22,881	0.22%
Professional Services	\$187,298	\$123,000	\$117,000	\$109,500	-10.98%
Transfers Out	\$337,704	\$438,777	\$438,898	\$440,457	0.38%
Supplies	\$30,838	\$33,000	\$34,500	\$35,500	7.58%
Contracted Services	\$477,208	\$607,500	\$648,500	\$449,500	-26.01%
Other	\$7,051	\$12,500	\$7,500	\$10,000	-20.00%
Utilities	\$87,843	\$90,000	\$90,000	\$95,000	5.56%
Capital Outlay	\$261,063	\$1,238,000	\$1,074,000	\$56,000	-95.48%
Total Expenditures	\$2,329,843	\$3,722,118	\$3,597,363	\$2,624,228	-29.50%

Fund Balance

Fund Balance Projections



Fund Balance Summary

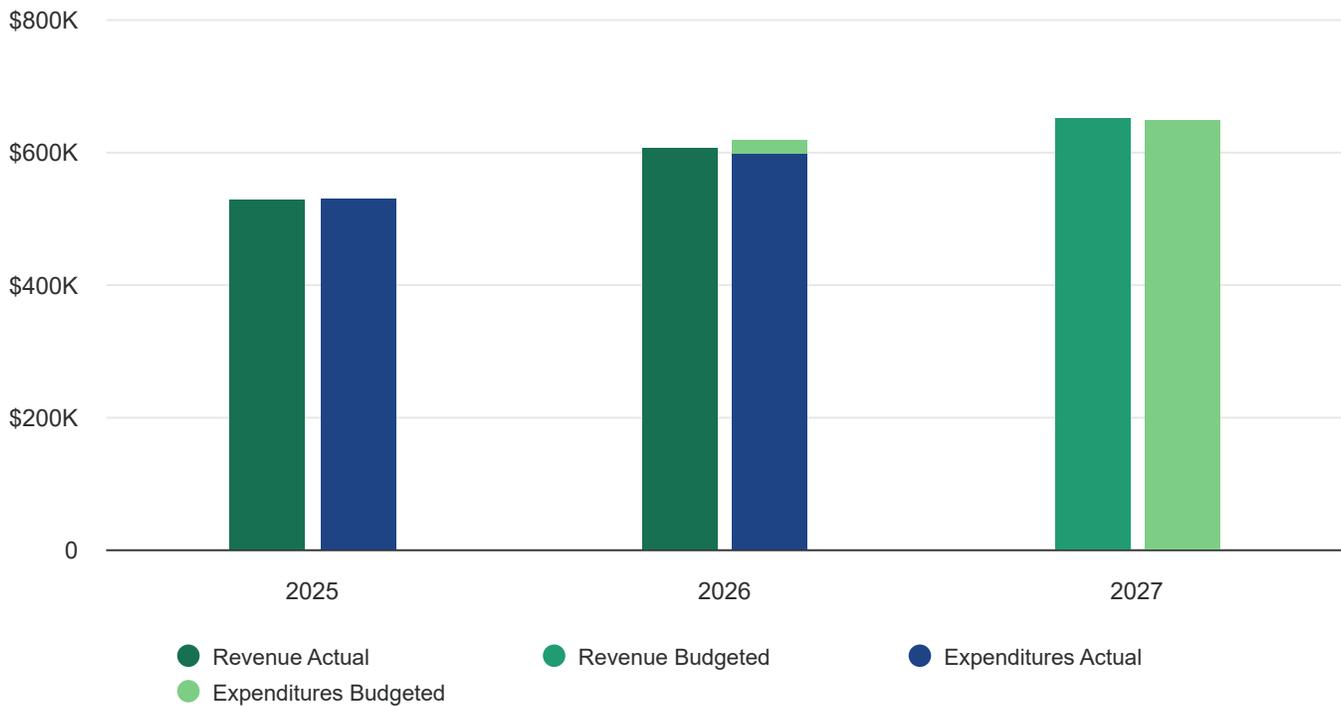
Fund Balance	FY 2025	FY 2026	FY 2027	FY 2026 vs. FY 2027 (% Change)	FY 2026 vs. FY 2027 (\$ Change)
Assigned	\$2,706,095	\$2,875,732	\$3,016,504	4.90%	\$140,772
Total Fund Balance	\$2,706,095	\$2,875,732	\$3,016,504	4.90%	\$140,772

Bloomfield Village Police Fund

A special revenue fund that accounts for supplemental public safety activities in Bloomfield Village. Bloomfield Village is a subdivision association located within the Township. It is approximately a one square mile residential area comprising nearly 1,000 homes. Residents who live within the Association's boundaries have consented to be a special assessment district (SAD) and pay special assessments to have their own police and fire services. These services are in addition to the Township's public safety services that are provided for all residents. The association has a board that develops and oversees their budget.

Summary

Revenues vs Expenditures Summary



Comprehensive Fund Summary

Comprehensive Fund Summary

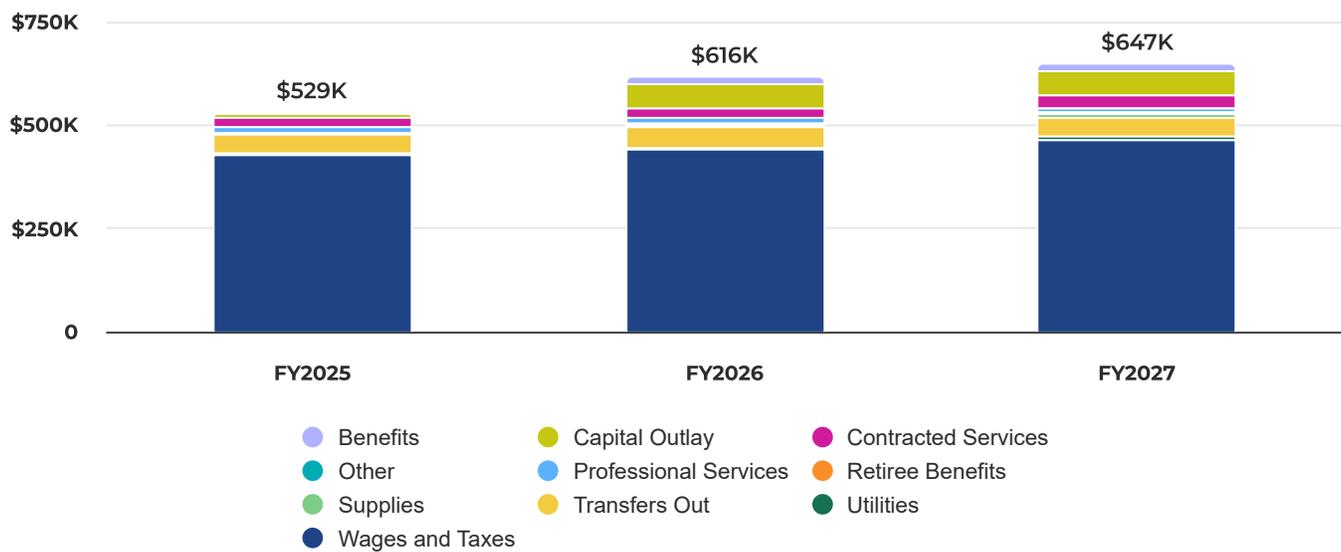
Category	FY 2025 Actual Amount	FY 2026 Amended Budget	FY 2026 Estimated Amount	FY 2027 Budgeted
Beginning Fund Balance	\$566,194	\$564,359	\$564,359	\$572,061
Revenues				
Special Assessments	\$525,599	\$606,000	\$606,000	\$650,000
Other	\$1,500	-	-	-
Total Revenues	\$527,099	\$606,000	\$606,000	\$650,000
Expenditures				
Wages and Taxes	\$425,649	\$440,790	\$443,500	\$464,090
Benefits	\$4,535	\$16,400	\$14,200	\$16,440
Retiree Benefits	\$3,474	\$3,568	\$3,468	\$3,325



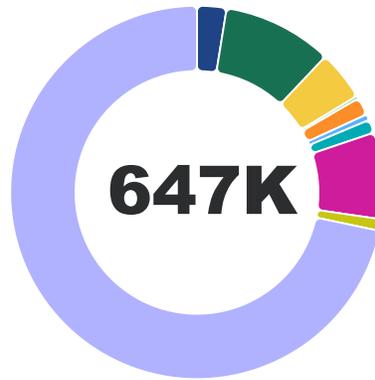
Category	FY 2025 Actual Amount	FY 2026 Amended Budget	FY 2026 Estimated Amount	FY 2027 Budgeted
Professional Services	\$12,161	\$13,400	\$12,900	\$10,000
Transfers Out	\$43,479	\$48,480	\$48,480	\$48,471
Supplies	\$1,689	\$3,250	\$2,250	\$7,500
Contracted Services	\$23,495	\$25,000	\$15,000	\$28,000
Other	\$1,123	\$1,500	\$1,500	\$1,500
Utilities	\$6,292	\$6,000	\$6,000	\$6,500
Capital Outlay	\$7,036	\$58,000	\$51,000	\$61,500
Total Expenditures	\$528,934	\$616,388	\$598,298	\$647,326
Total Revenues Less Expenditures	-\$1,835	-\$10,388	\$7,702	\$2,674
Ending Fund Balance	\$564,359	\$553,971	\$572,061	\$574,735

Expenditures by Object Summary

Historical Expenditures by Object Summary



FY27 Expenditures by Object Summary 1



● Benefits	\$16,440	2.54%
● Capital Outlay	\$61,500	9.50%
● Contracted Services	\$28,000	4.33%
● Other	\$1,500	0.23%
● Professional Services	\$10,000	1.54%
● Retiree Benefits	\$3,325	0.51%
● Supplies	\$7,500	1.16%
● Transfers Out	\$48,471	7.49%
● Utilities	\$6,500	1.00%
● Wages and Taxes	\$464,090	71.69%

Expenditures by Object Summary

Category	FY 2025 Actual Amount	FY 2026 Amended Budget	FY 2026 Estimated Amount	FY 2027 Budgeted	FY 2026 Budget vs. FY 2027 Budgeted (% Change)
Wages and Taxes	\$425,649	\$440,790	\$443,500	\$464,090	5.29%
Benefits	\$4,535	\$16,400	\$14,200	\$16,440	0.24%
Retiree Benefits	\$3,474	\$3,568	\$3,468	\$3,325	-6.81%
Professional Services	\$12,161	\$13,400	\$12,900	\$10,000	-25.37%
Transfers Out	\$43,479	\$48,480	\$48,480	\$48,471	-0.02%
Supplies	\$1,689	\$3,250	\$2,250	\$7,500	130.77%
Contracted Services	\$23,495	\$25,000	\$15,000	\$28,000	12.00%
Other	\$1,123	\$1,500	\$1,500	\$1,500	0.00%
Utilities	\$6,292	\$6,000	\$6,000	\$6,500	8.33%
Capital Outlay	\$7,036	\$58,000	\$51,000	\$61,500	6.03%
Total Expenditures	\$528,934	\$616,388	\$598,298	\$647,326	5.02%

Fund Balance

Fund Balance Projections



Fund Balance Summary

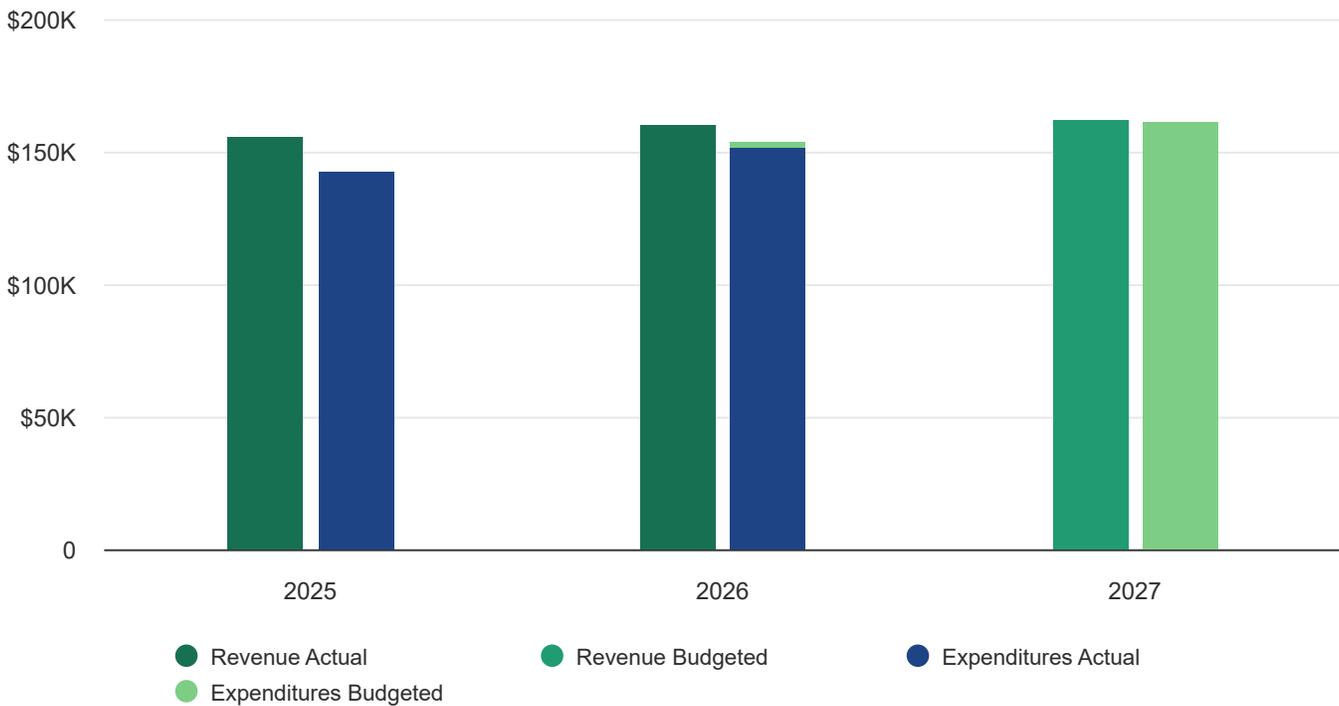
Fund Balance	FY 2025	FY 2026	FY 2027	FY 2026 vs. FY 2027 (% Change)	FY 2026 vs. FY 2027 (\$ Change)
Restricted	\$564,359	\$572,061	\$574,735	0.47%	\$2,674
Total Fund Balance	\$564,359	\$572,061	\$574,735	0.47%	\$2,674

Bloomfield Village Fire Fund

A special revenue fund that accounts for supplemental public safety activities in Bloomfield Village. Bloomfield Village is a subdivision association located within the Township. It is approximately a one square mile residential area comprising nearly 1,000 homes. Residents who live within the Association's boundaries have consented to be a special assessment district (SAD) and pay special assessments to have their own police and fire services. These services are in addition to the Township's public safety services that are provided for all residents. The association has a board that develops and oversees their budget.

Summary

Revenues vs Expenditures Summary



Comprehensive Fund Summary

Comprehensive Fund Summary

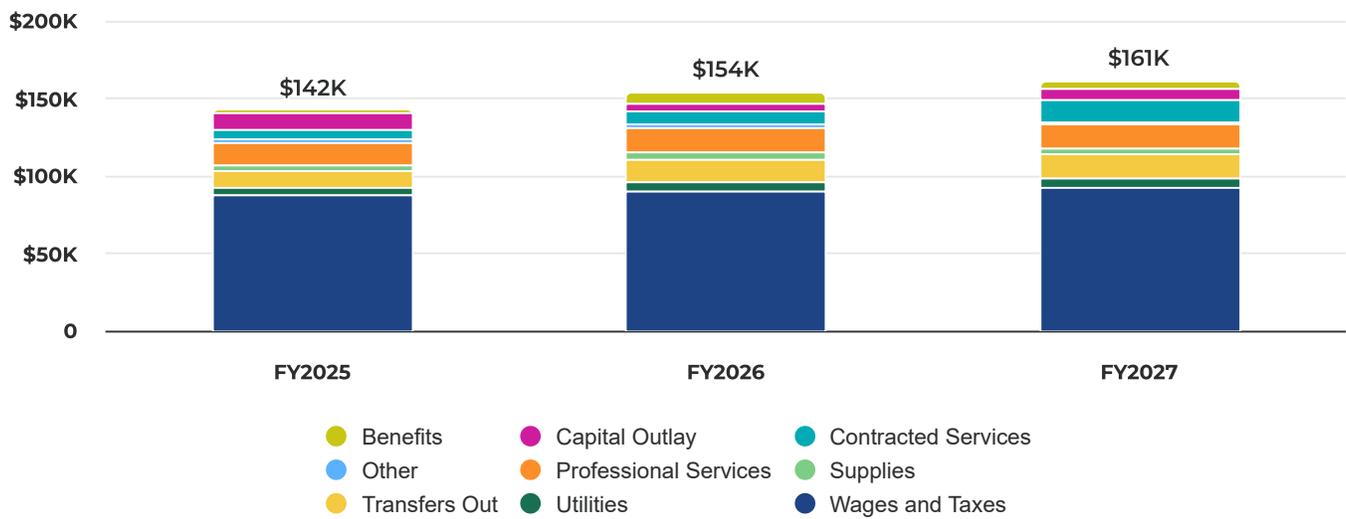
Category	FY 2025 Actual Amount	FY 2026 Amended Budget	FY 2026 Estimated Amount	FY 2027 Budgeted
Beginning Fund Balance	\$445,775	\$459,228	\$459,228	\$467,588
Revenues				
Special Assessments	\$155,694	\$160,000	\$160,000	\$162,000
Total Revenues	\$155,694	\$160,000	\$160,000	\$162,000
Expenditures				
Wages and Taxes	\$86,866	\$89,640	\$89,640	\$91,900
Benefits	\$2,389	\$7,240	\$4,100	\$5,340
Professional Services	\$13,723	\$15,400	\$14,400	\$15,500
Transfers Out	\$10,000	\$15,000	\$15,000	\$15,000



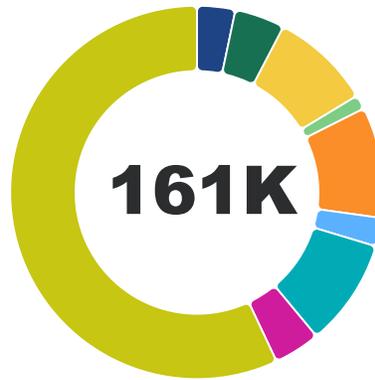
Category	FY 2025 Actual Amount	FY 2026 Amended Budget	FY 2026 Estimated Amount	FY 2027 Budgeted
Supplies	\$4,271	\$4,500	\$3,500	\$4,000
Contracted Services	\$6,397	\$9,000	\$15,000	\$14,000
Other	\$3,165	\$2,000	\$2,000	\$2,000
Utilities	\$5,668	\$6,000	\$6,000	\$6,500
Capital Outlay	\$9,763	\$5,000	\$2,000	\$7,000
Total Expenditures	\$142,241	\$153,780	\$151,640	\$161,240
Total Revenues Less Expenditures	\$13,453	\$6,220	\$8,360	\$760
Ending Fund Balance	\$459,228	\$465,448	\$467,588	\$468,348

Expenditures by Object Summary

Historical Expenditures by Object Summary



FY27 Expenditures by Object Summary 1



● Benefits	\$5,340	3.31%
● Capital Outlay	\$7,000	4.34%
● Contracted Services	\$14,000	8.68%
● Other	\$2,000	1.24%
● Professional Services	\$15,500	9.61%
● Supplies	\$4,000	2.48%
● Transfers Out	\$15,000	9.30%
● Utilities	\$6,500	4.03%
● Wages and Taxes	\$91,900	57.00%

Expenditures by Object Summary

Category	FY 2025 Actual Amount	FY 2026 Amended Budget	FY 2026 Estimated Amount	FY 2027 Budgeted	FY 2026 Budget vs. FY 2027 Budgeted (% Change)
Wages and Taxes	\$86,866	\$89,640	\$89,640	\$91,900	2.52%
Benefits	\$2,389	\$7,240	\$4,100	\$5,340	-26.24%
Professional Services	\$13,723	\$15,400	\$14,400	\$15,500	0.65%
Transfers Out	\$10,000	\$15,000	\$15,000	\$15,000	0.00%
Supplies	\$4,271	\$4,500	\$3,500	\$4,000	-11.11%
Contracted Services	\$6,397	\$9,000	\$15,000	\$14,000	55.56%
Other	\$3,165	\$2,000	\$2,000	\$2,000	0.00%
Utilities	\$5,668	\$6,000	\$6,000	\$6,500	8.33%
Capital Outlay	\$9,763	\$5,000	\$2,000	\$7,000	40.00%
Total Expenditures	\$142,241	\$153,780	\$151,640	\$161,240	4.85%

Fund Balance

Fund Balance Projections



Fund Balance Summary

Fund Balance	FY 2025	FY 2026	FY 2027	FY 2026 vs. FY 2027 (% Change)	FY 2026 vs. FY 2027 (\$ Change)
Restricted	\$459,228	\$467,588	\$468,348	0.16%	\$760
Total Fund Balance	\$459,228	\$467,588	\$468,348	0.16%	\$760

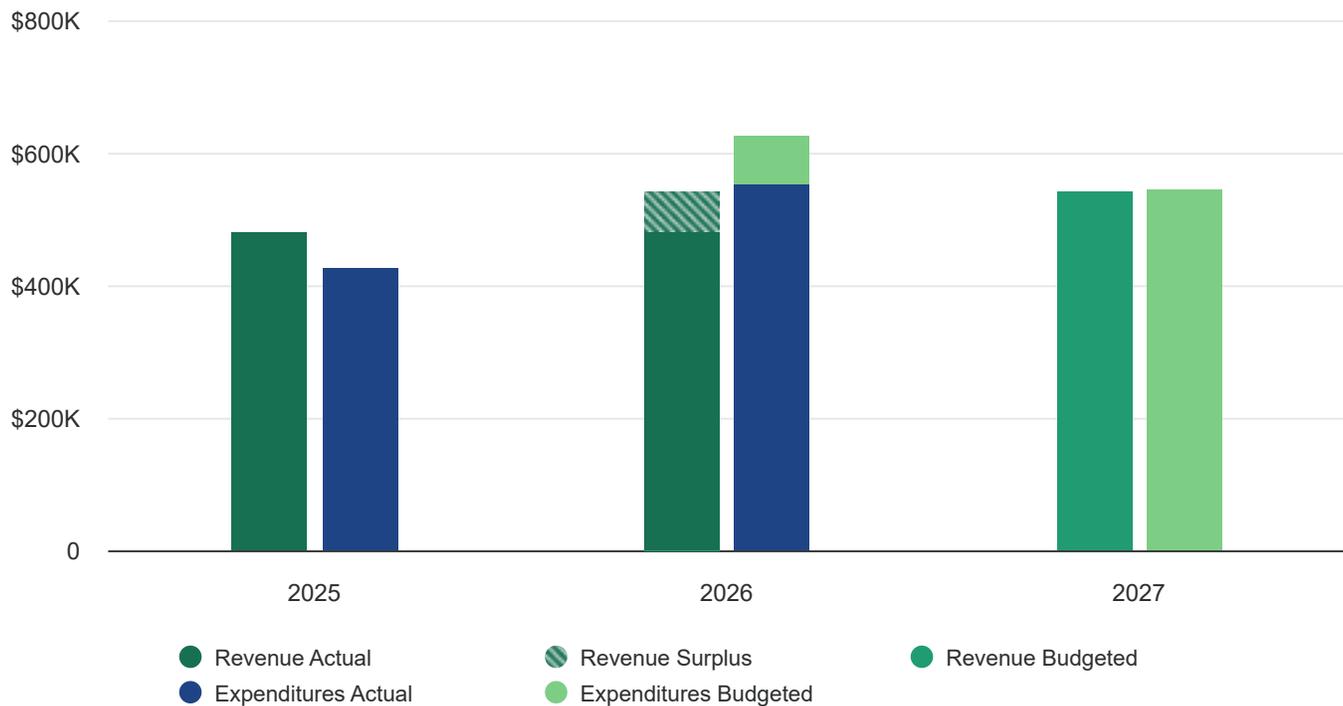
Lake Improvement Fund

A special revenue fund that accounts for the activities of eight lake boards. Residents that live on or have direct access to these lakes pay assessments into this fund to cover the costs of maintaining the lakes.

1. Island Lake
2. Upper Long Lake
3. Lower Long Lake
4. Forest Lake
5. Meadow Lake
6. Wabeek Lake
7. Orange Lake
8. Gilbert Lake

Summary

Revenues vs Expenditures Summary



Comprehensive Fund Summary

Comprehensive Fund Summary

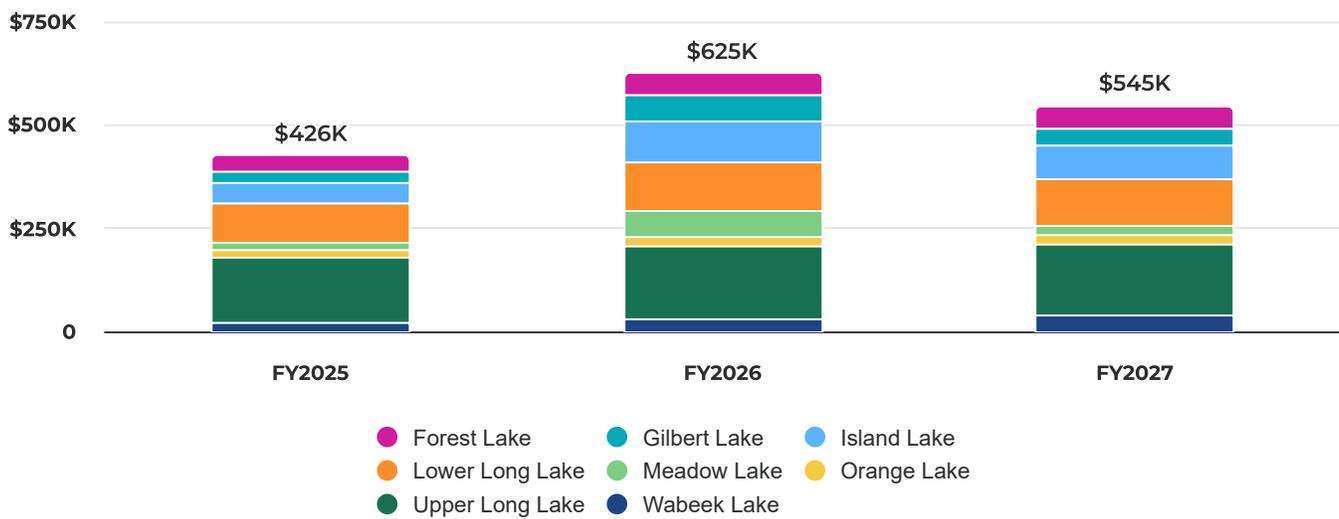
Category	FY 2025 Actual Amount	FY 2026 Amended Budget	FY 2026 Estimated Amount	FY 2027 Budgeted
Beginning Fund Balance	\$236,637	\$288,657	\$288,657	\$276,663
Revenues				
Interest & Penalties on Taxes	\$901	-	-	-
Special Assessments	\$436,212	\$436,212	\$479,754	\$479,754



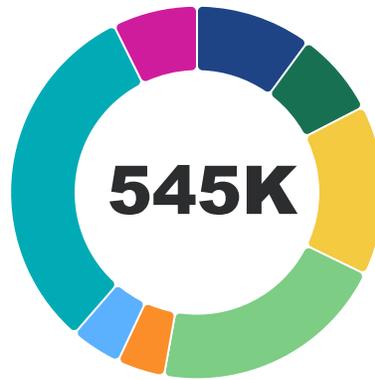
Category	FY 2025 Actual Amount	FY 2026 Amended Budget	FY 2026 Estimated Amount	FY 2027 Budgeted
Other	\$40,444	\$45,000	\$60,752	\$60,752
Total Revenues	\$477,558	\$481,212	\$540,506	\$540,506
Expenditures				
Contracted Services	\$425,539	\$625,200	\$552,500	\$545,000
Total Expenditures	\$425,539	\$625,200	\$552,500	\$545,000
Total Revenues Less Expenditures	\$52,019	-\$143,988	-\$11,994	-\$4,494
Ending Fund Balance	\$288,656	\$144,669	\$276,663	\$272,169

Expenditures by Activity

Historical Expenditures by Activity



FY27 Expenditures by Activity



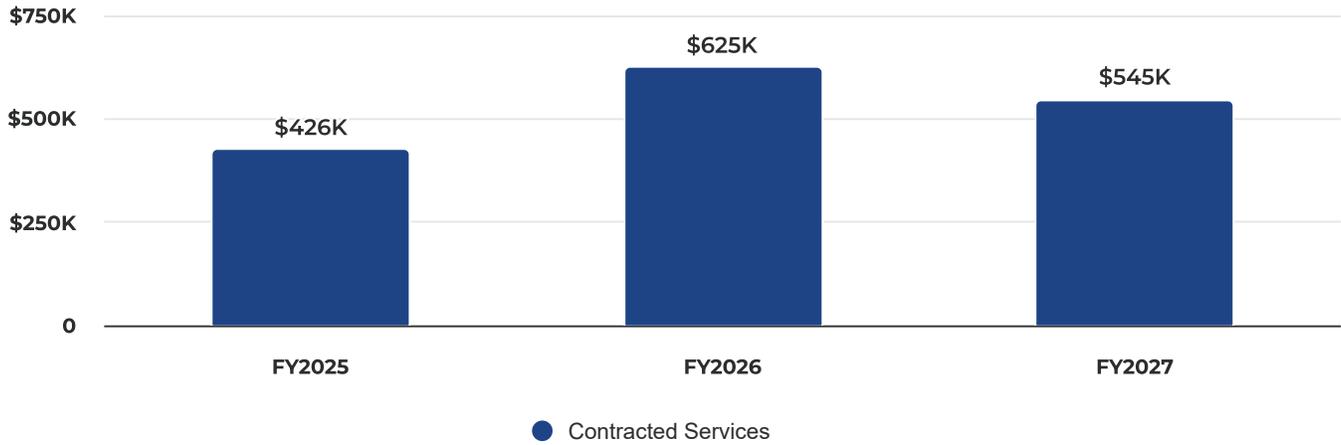
● Forest Lake	\$55,000	10.09%
● Gilbert Lake	\$40,000	7.34%
● Island Lake	\$80,500	14.77%
● Lower Long Lake	\$112,500	20.64%
● Meadow Lake	\$22,500	4.13%
● Orange Lake	\$24,000	4.40%
● Upper Long Lake	\$170,500	31.28%
● Wabeek Lake	\$40,000	7.34%

Expenditures by Activity

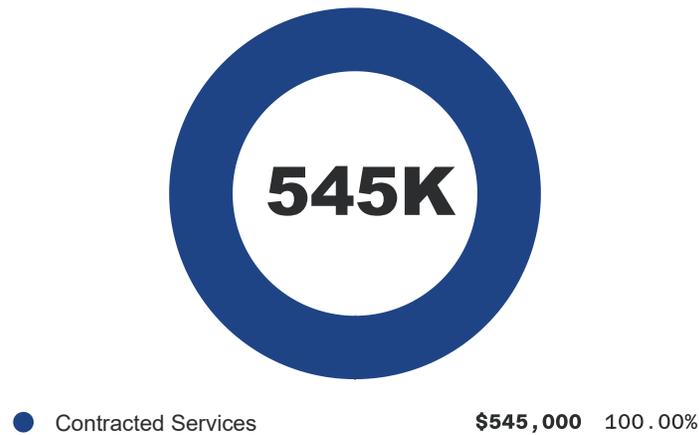
Category	FY 2025 Actual Amount	FY 2026 Amended Budget	FY 2026 Estimated Amount	FY 2027 Budgeted	FY 2026 Budget vs. FY 2027 Budgeted (% Change)
Island Lake	\$49,304	\$101,500	\$80,500	\$80,500	-20.69%
Upper Long Lake	\$160,480	\$175,500	\$170,500	\$170,500	-2.85%
Lower Long Lake	\$98,504	\$118,000	\$112,500	\$112,500	-4.66%
Forest Lake	\$41,322	\$52,200	\$55,000	\$55,000	5.36%
Meadow Lake	\$15,516	\$61,000	\$30,000	\$22,500	-63.11%
Wabeek Lake	\$19,207	\$30,000	\$40,000	\$40,000	33.33%
Orange Lake	\$17,690	\$23,500	\$24,000	\$24,000	2.13%
Gilbert Lake	\$23,518	\$63,500	\$40,000	\$40,000	-37.01%
Total Expenditures	\$425,539	\$625,200	\$552,500	\$545,000	-12.83%

Expenditures by Object Summary

Historical Expenditures by Object Summary



FY27 Expenditures by Object Summary 1



Expenditures by Object Summary

Category	FY 2025 Actual Amount	FY 2026 Amended Budget	FY 2026 Estimated Amount	FY 2027 Budgeted	FY 2026 Budget vs. FY 2027 Budgeted (% Change)
Contracted Services	\$425,539	\$625,200	\$552,500	\$545,000	-12.83%
Total Expenditures	\$425,539	\$625,200	\$552,500	\$545,000	-12.83%

Fund Balance

Fund Balance Projections



Fund Balance Summary

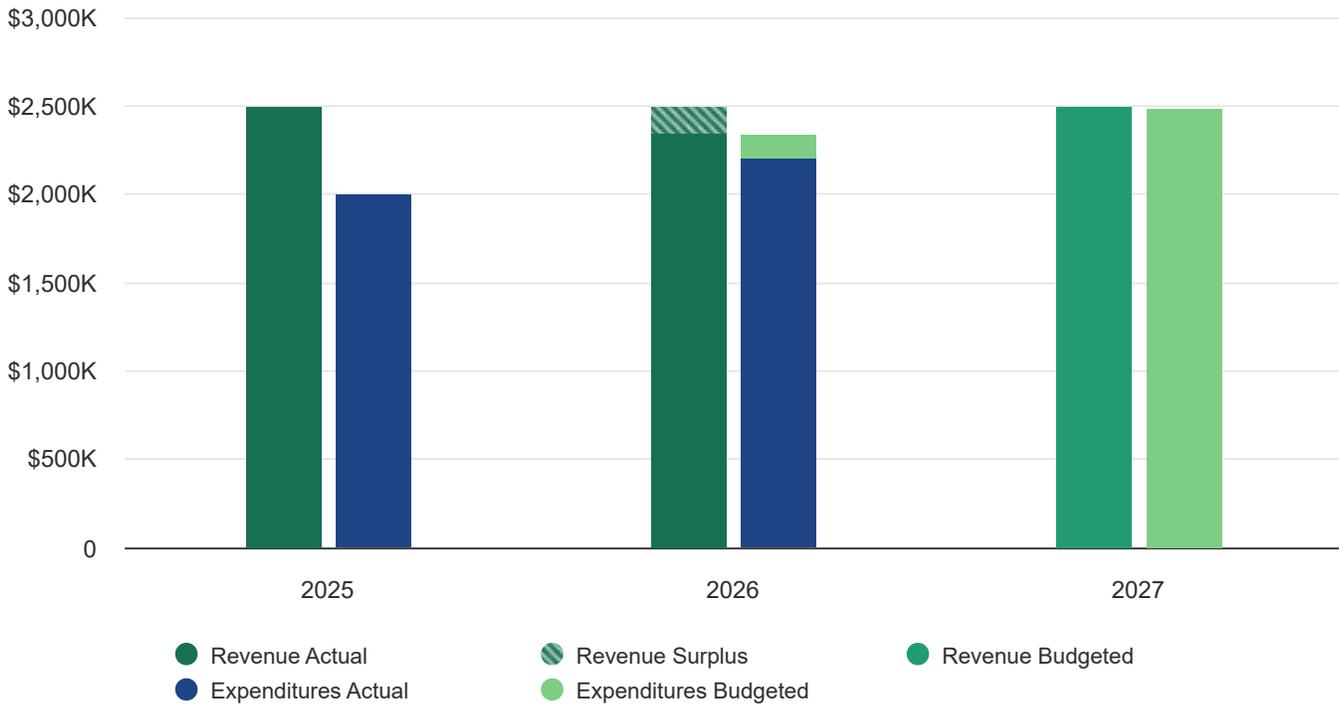
Fund Balance	FY 2025	FY 2026	FY 2027	FY 2026 vs. FY 2027 (% Change)	FY 2026 vs. FY 2027 (\$ Change)
Restricted	\$288,657	\$276,663	\$272,169	-1.62%	-\$4,494
Total Fund Balance	\$288,657	\$276,663	\$272,169	-1.62%	-\$4,494

Building Inspection Fund

A special revenue fund that collects fees for services provided such as plan review, permits and inspections.

Summary

Revenues vs Expenditures Summary



Comprehensive Fund Summary

Comprehensive Fund Summary

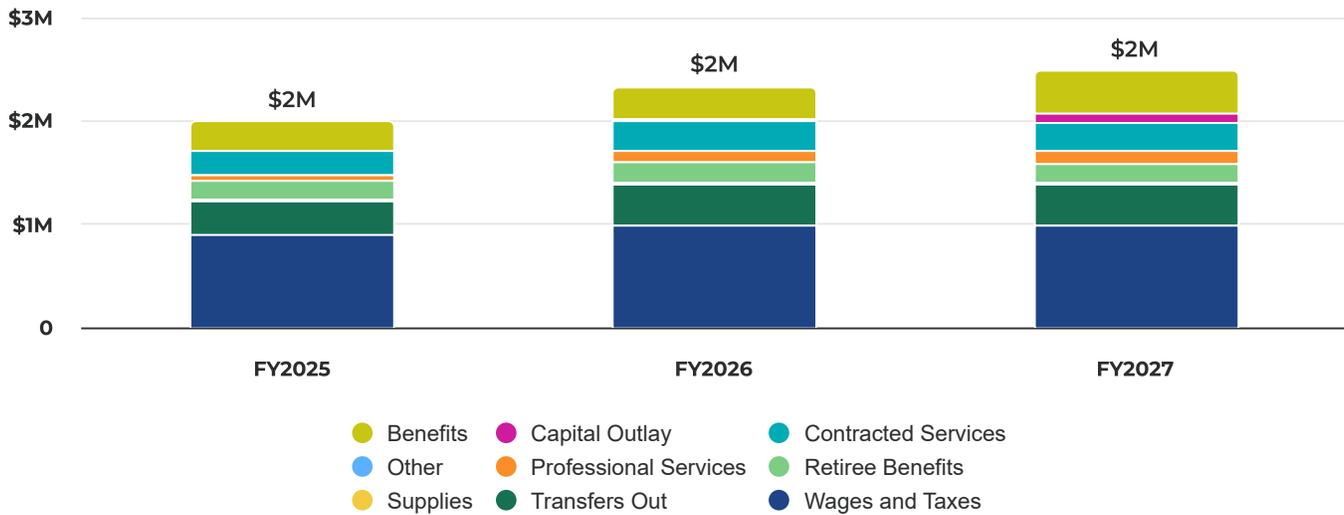
Category	FY 2025 Actual Amount	FY 2026 Amended Budget	FY 2026 Estimated Amount	FY 2027 Budgeted
Beginning Fund Balance	\$3,323,026	\$3,821,496	\$3,821,496	\$4,122,554
Revenues				
Charges for Services	\$2,478,655	\$2,329,500	\$2,481,500	\$2,479,000
Other	\$12,861	\$17,000	\$13,500	\$15,500
Total Revenues	\$2,491,516	\$2,346,500	\$2,495,000	\$2,494,500
Expenditures				
Wages and Taxes	\$886,983	\$979,090	\$904,000	\$978,900
Benefits	\$285,228	\$324,250	\$319,050	\$407,710
Retiree Benefits	\$172,942	\$185,304	\$174,126	\$181,973
Professional Services	\$65,522	\$120,500	\$121,500	\$124,500
Transfers Out	\$333,480	\$402,428	\$402,266	\$399,883
Supplies	\$16,242	\$25,000	\$19,500	\$21,500
Contracted Services	\$227,964	\$275,000	\$233,000	\$272,000



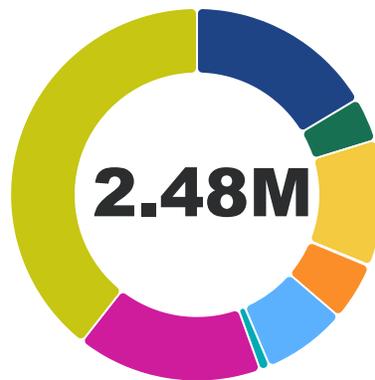
Category	FY 2025 Actual Amount	FY 2026 Amended Budget	FY 2026 Estimated Amount	FY 2027 Budgeted
Other	\$670	\$4,000	\$2,500	\$2,500
Capital Outlay	\$4,017	\$15,000	\$18,000	\$95,000
Total Expenditures	\$1,993,047	\$2,330,572	\$2,193,942	\$2,483,966
Total Revenues Less Expenditures	\$498,469	\$15,928	\$301,058	\$10,534
Ending Fund Balance	\$3,821,495	\$3,837,424	\$4,122,554	\$4,133,088

Expenditures by Object Summary

Historical Expenditures by Object Summary



FY27 Expenditures by Object Summary 1



Benefits	\$407,710	16.41%
Capital Outlay	\$95,000	3.82%
Contracted Services	\$272,000	10.95%
Other	\$2,500	0.10%
Professional Services	\$124,500	5.01%
Retiree Benefits	\$181,973	7.33%
Supplies	\$21,500	0.87%
Transfers Out	\$399,883	16.10%
Wages and Taxes	\$978,900	39.41%

Expenditures by Object Summary

Category	FY 2025 Actual Amount	FY 2026 Amended Budget	FY 2026 Estimated Amount	FY 2027 Budgeted	FY 2026 Budget vs. FY 2027 Budgeted (% Change)
Wages and Taxes	\$886,983	\$979,090	\$904,000	\$978,900	-0.02%
Benefits	\$285,228	\$324,250	\$319,050	\$407,710	25.74%
Retiree Benefits	\$172,942	\$185,304	\$174,126	\$181,973	-1.80%
Professional Services	\$65,522	\$120,500	\$121,500	\$124,500	3.32%
Transfers Out	\$333,480	\$402,428	\$402,266	\$399,883	-0.63%
Supplies	\$16,242	\$25,000	\$19,500	\$21,500	-14.00%
Contracted Services	\$227,964	\$275,000	\$233,000	\$272,000	-1.09%
Other	\$670	\$4,000	\$2,500	\$2,500	-37.50%
Capital Outlay	\$4,017	\$15,000	\$18,000	\$95,000	533.33%
Total Expenditures	\$1,993,047	\$2,330,572	\$2,193,942	\$2,483,966	6.58%

Fund Balance

Fund Balance Projections



Fund Balance Summary

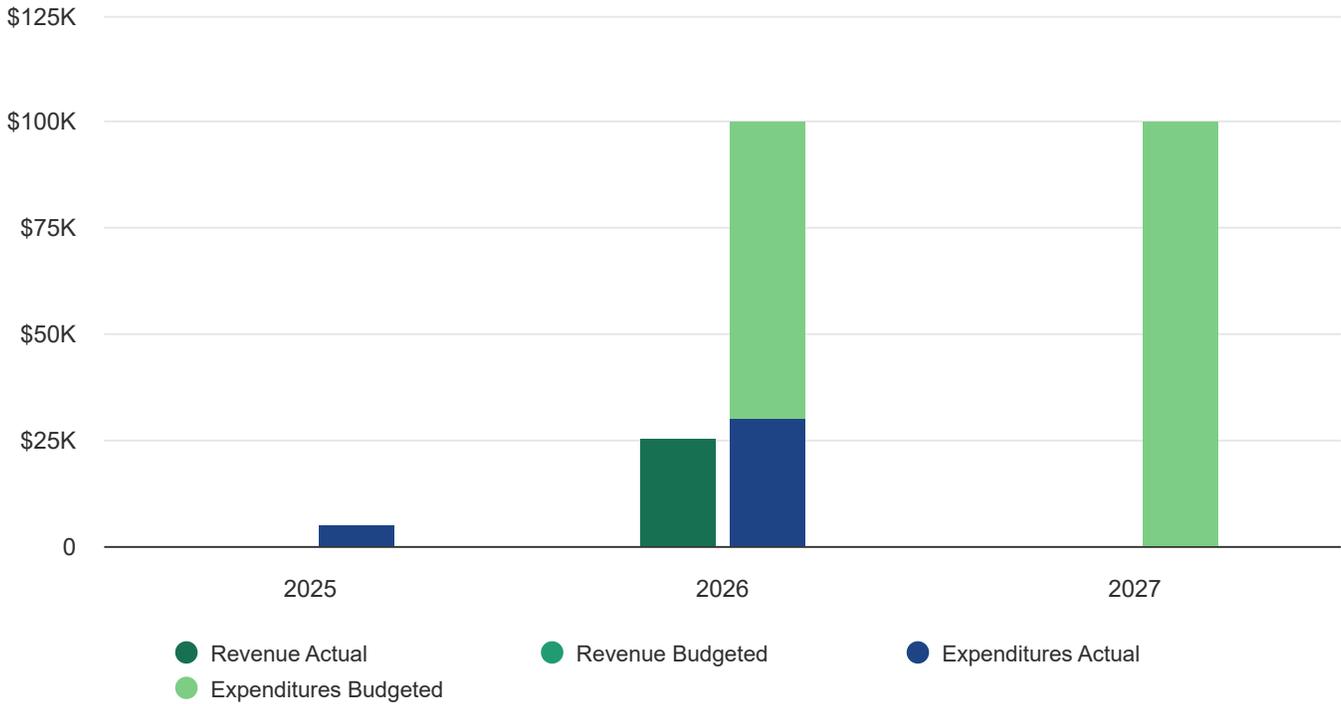
Fund Balance	FY 2025	FY 2026	FY 2027	FY 2026 vs. FY 2027 (% Change)	FY 2026 vs. FY 2027 (\$ Change)
Assigned	\$3,821,496	\$4,122,554	\$4,133,088	0.26%	\$10,534
Total Fund Balance	\$3,821,496	\$4,122,554	\$4,133,088	0.26%	\$10,534

Federal Forfeitures Fund

A special revenue fund used to account for how the police department spends drug forfeiture funds received from the FBI violent gang task force.

Summary

Revenues vs Expenditures Summary



Comprehensive Fund Summary

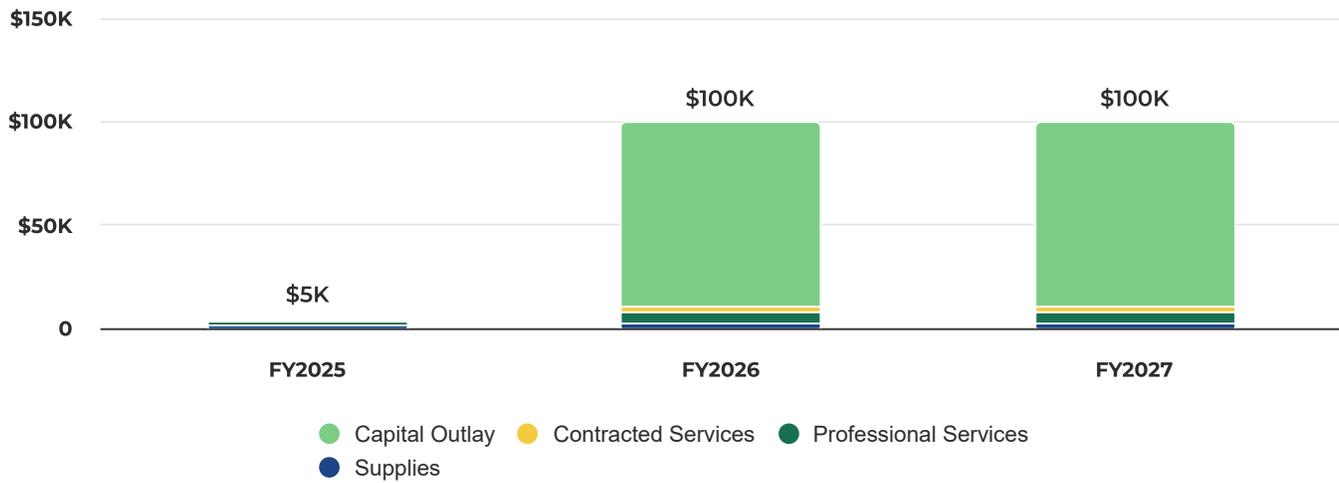
Comprehensive Fund Summary

Category	FY 2025 Actual Amount	FY 2026 Amended Budget	FY 2026 Estimated Amount	FY 2027 Budgeted
Beginning Fund Balance	\$237,864	\$232,860	\$232,860	\$227,860
Revenues				
Federal Grant	-	-	\$25,000	-
Total Revenues	-	-	\$25,000	-
Expenditures				
Professional Services	\$2,025	\$5,000	-	\$5,000
Supplies	\$1,139	\$2,500	-	\$2,500
Contracted Services	\$1,000	\$2,500	-	\$2,500
Capital Outlay	\$840	\$90,000	\$30,000	\$90,000
Total Expenditures	\$5,004	\$100,000	\$30,000	\$100,000
Total Revenues Less Expenditures	-\$5,004	-\$100,000	-\$5,000	-\$100,000
Ending Fund Balance	\$232,860	\$132,860	\$227,860	\$127,860

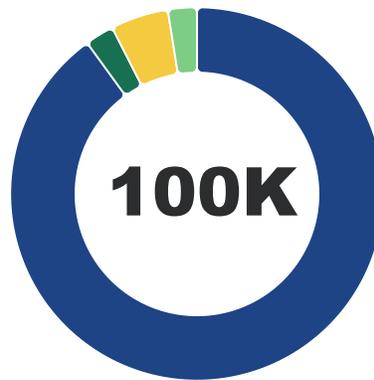


Expenditures by Object Summary

Historical Expenditures by Object Summary



FY27 Expenditures by Object Summary 1



Capital Outlay	\$90,000	90.00%
Contracted Services	\$2,500	2.50%
Professional Services	\$5,000	5.00%
Supplies	\$2,500	2.50%

Expenditures by Object Summary

Category	FY 2025 Actual Amount	FY 2026 Amended Budget	FY 2026 Estimated Amount	FY 2027 Budgeted	FY 2026 Budget vs. FY 2027 Budgeted (% Change)
Professional Services	\$2,025	\$5,000	-	\$5,000	0.00%
Supplies	\$1,139	\$2,500	-	\$2,500	0.00%
Contracted Services	\$1,000	\$2,500	-	\$2,500	0.00%
Capital Outlay	\$840	\$90,000	\$30,000	\$90,000	0.00%
Total Expenditures	\$5,004	\$100,000	\$30,000	\$100,000	0.00%

Fund Balance

Fund Balance Projections



Fund Balance Summary

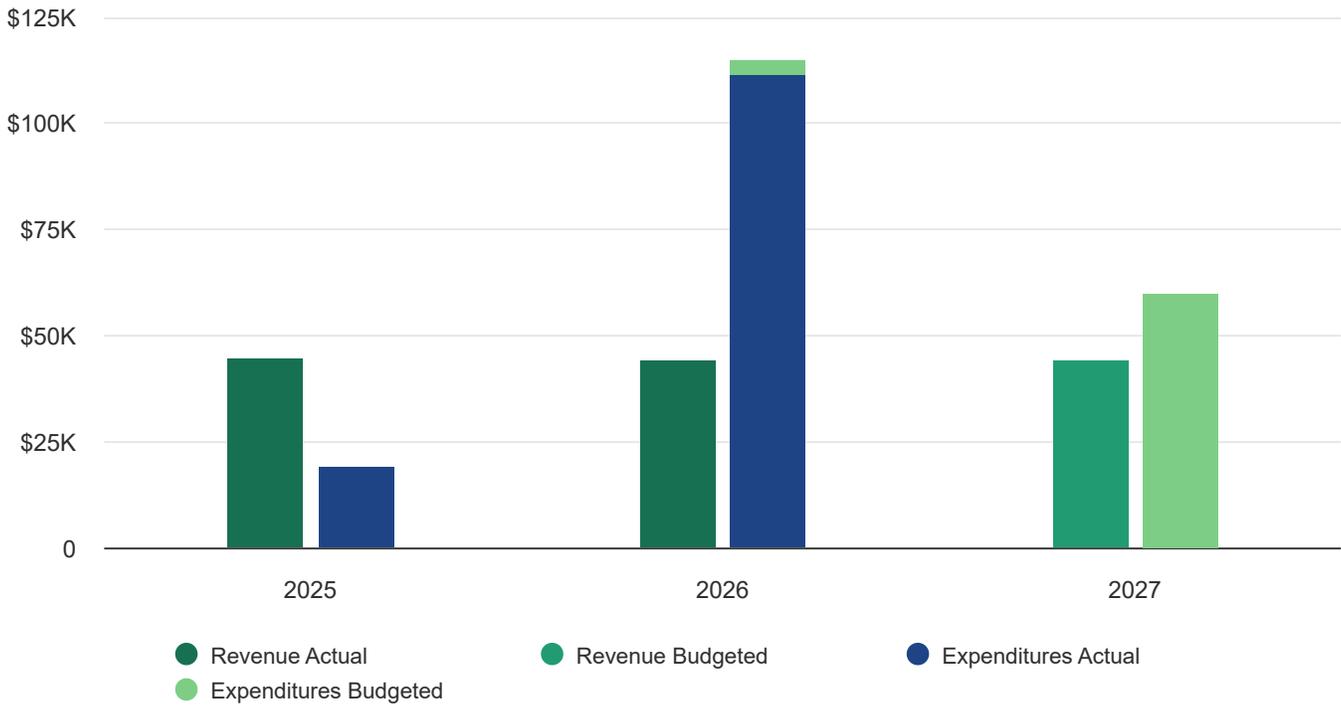
Fund Balance	FY 2025	FY 2026	FY 2027	FY 2026 vs. FY 2027 (% Change)	FY 2026 vs. FY 2027 (\$ Change)
Restricted	\$232,860	\$227,860	\$127,860	-43.89%	-\$100,000
Total Fund Balance	\$232,860	\$227,860	\$127,860	-43.89%	-\$100,000

Drug Law Enforcement Fund

A special revenue fund used to account for how the police department spends drug forfeiture funds received from the state.

Summary

Revenues vs Expenditures Summary



Comprehensive Fund Summary

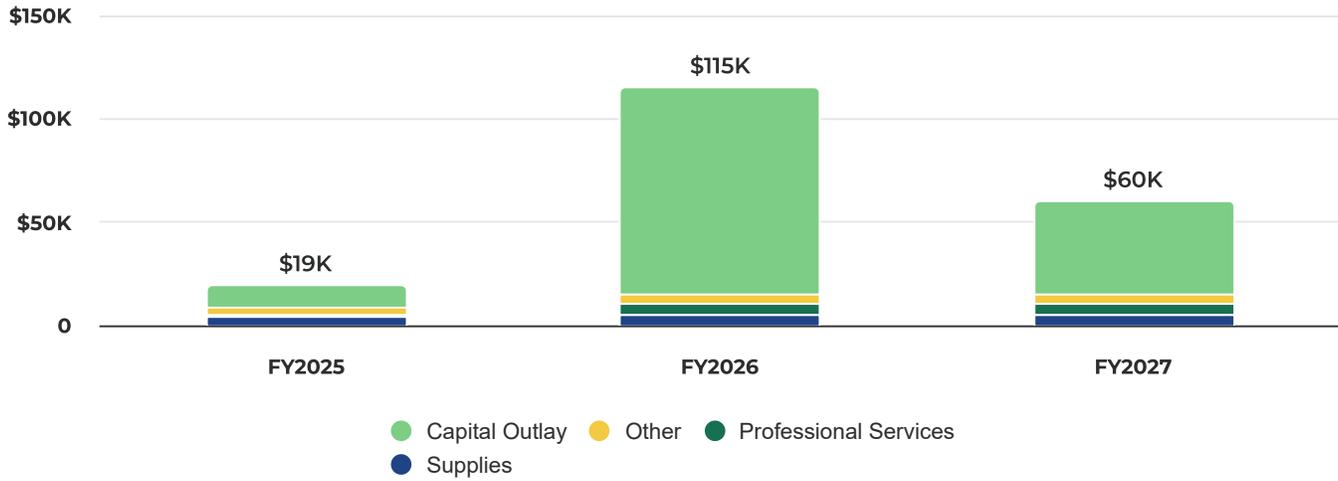
Comprehensive Fund Summary

Category	FY 2025 Actual Amount	FY 2026 Amended Budget	FY 2026 Estimated Amount	FY 2027 Budgeted
Beginning Fund Balance	\$202,363	\$227,618	\$227,618	\$160,118
Revenues				
Fines & Forfeitures	\$44,379	\$44,000	\$44,000	\$44,000
Total Revenues	\$44,379	\$44,000	\$44,000	\$44,000
Expenditures				
Professional Services	\$911	\$5,000	\$11,500	\$5,000
Supplies	\$4,491	\$5,000	\$5,000	\$5,000
Other	\$3,483	\$5,000	\$5,000	\$5,000
Capital Outlay	\$10,239	\$100,000	\$90,000	\$45,000
Total Expenditures	\$19,123	\$115,000	\$111,500	\$60,000
Total Revenues Less Expenditures	\$25,255	-\$71,000	-\$67,500	-\$16,000
Ending Fund Balance	\$227,618	\$156,618	\$160,118	\$144,118

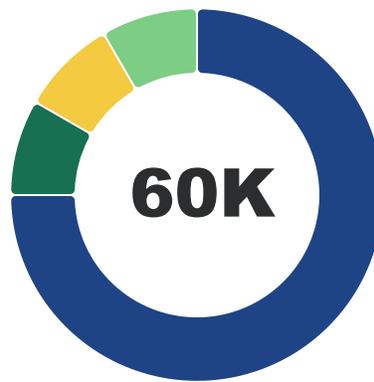


Expenditures by Object Summary

Historical Expenditures by Object Summary



FY27 Expenditures by Object Summary 1



Capital Outlay	\$45,000	75.00%
Other	\$5,000	8.33%
Professional Services	\$5,000	8.33%
Supplies	\$5,000	8.33%

Expenditures by Object Summary

Category	FY 2025 Actual Amount	FY 2026 Amended Budget	FY 2026 Estimated Amount	FY 2027 Budgeted	FY 2026 Budget vs. FY 2027 Budgeted (% Change)
Professional Services	\$911	\$5,000	\$11,500	\$5,000	0.00%
Supplies	\$4,491	\$5,000	\$5,000	\$5,000	0.00%
Other	\$3,483	\$5,000	\$5,000	\$5,000	0.00%
Capital Outlay	\$10,239	\$100,000	\$90,000	\$45,000	-55.00%
Total Expenditures	\$19,123	\$115,000	\$111,500	\$60,000	-47.83%

Fund Balance

Fund Balance Projections



Fund Balance Summary

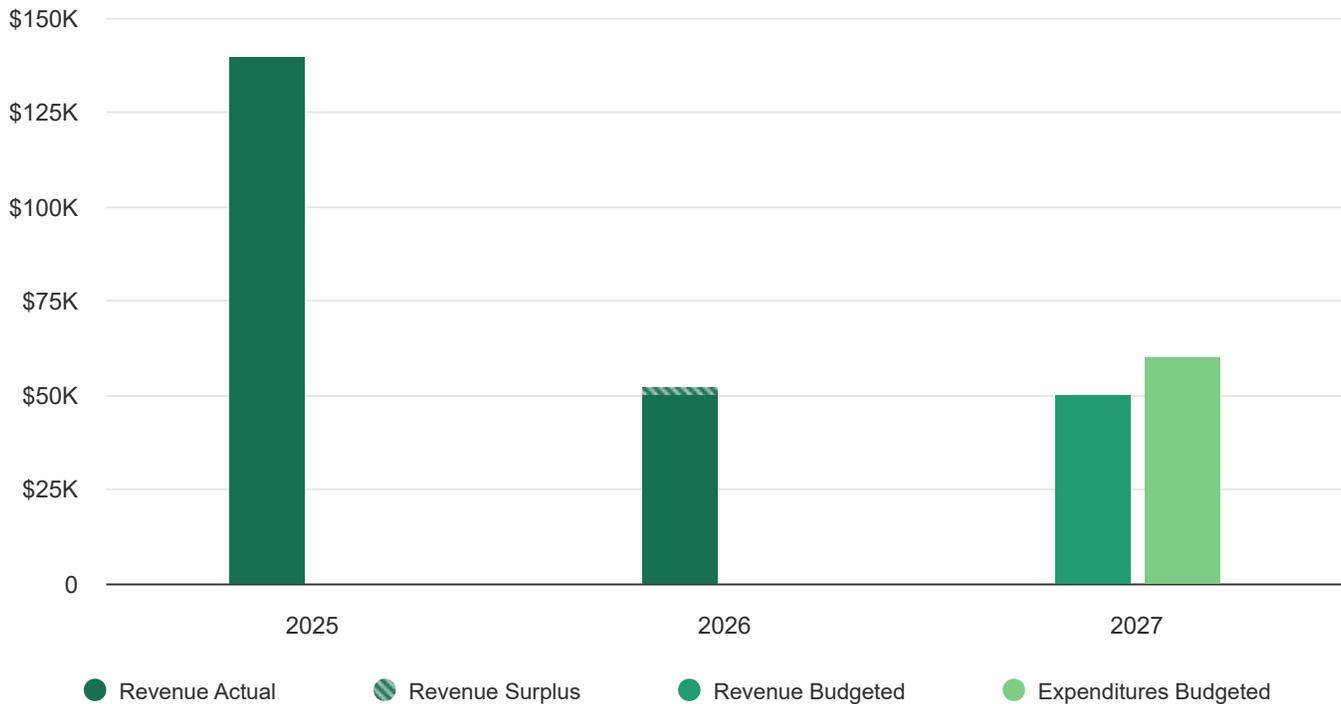
Fund Balance	FY 2025	FY 2026	FY 2027	FY 2026 vs. FY 2027 (% Change)	FY 2026 vs. FY 2027 (\$ Change)
Restricted	\$227,618	\$160,118	\$144,118	-9.99%	-\$16,000
Total Fund Balance	\$227,618	\$160,118	\$144,118	-9.99%	-\$16,000

Opioid Settlement Fund

A special revenue fund used to account for revenues and expenditures of dollars resulting from opioid settlements. There are limited allowable uses for these dollars.

Summary

Revenues vs Expenditures Summary



Comprehensive Fund Summary

Comprehensive Fund Summary

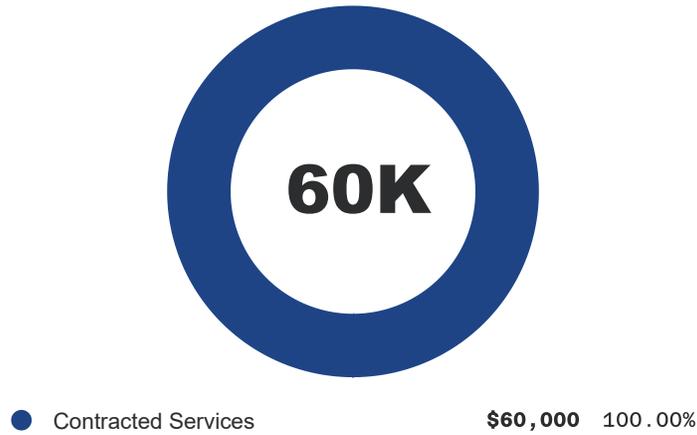
Category	FY 2025 Actual Amount	FY 2026 Amended Budget	FY 2026 Estimated Amount	FY 2027 Budgeted
Beginning Fund Balance	\$103,399	\$243,221	\$243,221	\$295,221
Revenues				
Other	\$139,822	\$50,000	\$52,000	\$50,000
Total Revenues	\$139,822	\$50,000	\$52,000	\$50,000
Expenditures				
Contracted Services	-	-	-	\$60,000
Total Expenditures	-	-	-	\$60,000
Total Revenues Less Expenditures	\$139,822	\$50,000	\$52,000	-\$10,000
Ending Fund Balance	\$243,221	\$293,221	\$295,221	\$285,221

Expenditures by Object Summary

Historical Expenditures by Object Summary



FY27 Expenditures by Object Summary 1



Expenditures by Object Summary

Category	FY 2025 Actual Amount	FY 2026 Amended Budget	FY 2026 Estimated Amount	FY 2027 Budgeted	FY 2026 Budget vs. FY 2027 Budgeted (% Change)
Contracted Services	-	-	-	\$60,000	-
Total Expenditures	-	-	-	\$60,000	-

Fund Balance

Fund Balance Projections



Fund Balance Summary

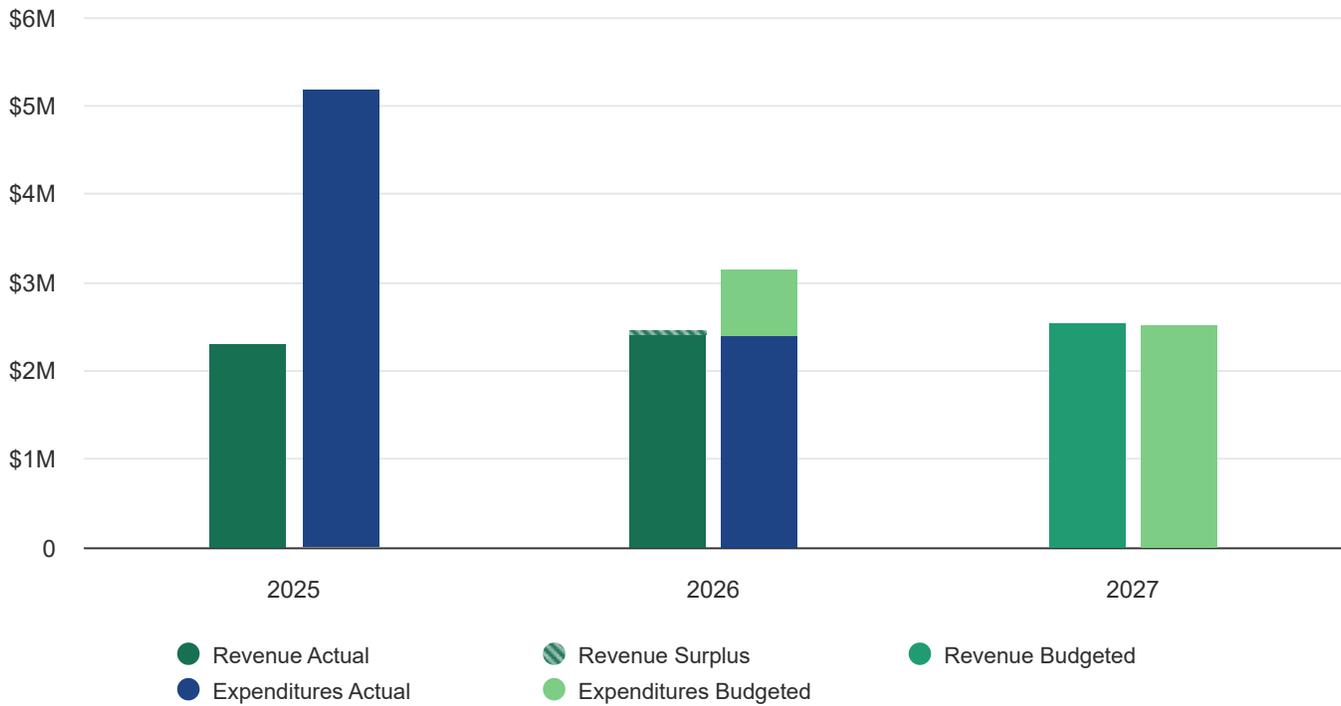
Fund Balance	FY 2025	FY 2026	FY 2027	FY 2026 vs. FY 2027 (% Change)	FY 2026 vs. FY 2027 (\$ Change)
Restricted	\$243,221	\$295,221	\$285,221	-3.39%	-\$10,000
Total Fund Balance	\$243,221	\$295,221	\$285,221	-3.39%	-\$10,000

Safety Path Fund

A special revenue fund established in 1999 when voters approved a dedicated millage to fund the construction and maintenance of safety paths in the Township. The original paths were constructed to provide pedestrians, joggers and bikers with safe passage from local neighborhoods to schools, shopping areas and other local points of interest. To date, there are over 79 miles of safety paths.

Summary

Revenues vs Expenditures Summary



Comprehensive Fund Summary

Comprehensive Fund Summary

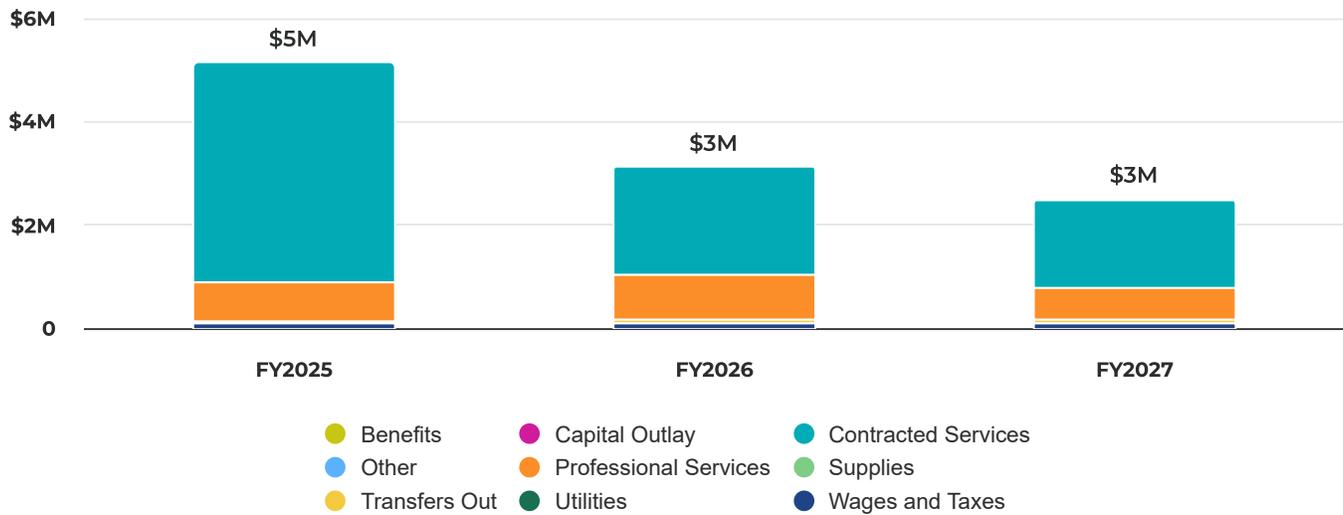
Category	FY 2025 Actual Amount	FY 2026 Amended Budget	FY 2026 Estimated Amount	FY 2027 Budgeted
Beginning Fund Balance	\$5,334,023	\$2,470,339	\$2,470,339	\$2,523,074
Revenues				
Property Taxes	\$2,295,751	\$2,400,000	\$2,400,000	\$2,525,000
State Grant	-	-	\$1,500	\$1,000
State Revenue Sharing	\$7,936	\$6,000	\$6,000	\$6,000
Other	\$689	\$500	\$33,500	\$850
Total Revenues	\$2,304,376	\$2,406,500	\$2,441,000	\$2,532,850
Expenditures				
Wages and Taxes	\$89,596	\$92,860	\$92,860	\$96,200
Benefits	\$28,572	\$25,095	\$25,405	\$36,165
Professional Services	\$761,575	\$850,000	\$670,000	\$595,000



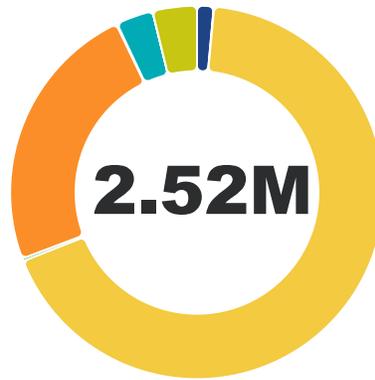
Category	FY 2025 Actual Amount	FY 2026 Amended Budget	FY 2026 Estimated Amount	FY 2027 Budgeted
Transfers Out	\$40,000	\$80,000	\$80,000	\$80,000
Supplies	\$2,585	\$2,500	\$2,500	\$2,500
Contracted Services	\$4,240,966	\$2,100,000	\$1,510,000	\$1,700,000
Other	\$4,431	\$6,000	\$6,000	\$6,000
Utilities	-	-	\$500	\$500
Capital Outlay	\$335	\$1,000	\$1,000	\$1,000
Total Expenditures	\$5,168,060	\$3,157,455	\$2,388,265	\$2,517,365
Total Revenues Less Expenditures	-\$2,863,684	-\$750,955	\$52,735	\$15,485
Ending Fund Balance	\$2,470,339	\$1,719,384	\$2,523,074	\$2,538,559

Expenditures by Object Summary

Historical Expenditures by Object Summary



FY27 Expenditures by Object Summary 1



● Benefits	\$36,165	1.44%
● Capital Outlay	\$1,000	0.04%
● Contracted Services	\$1,700,000	67.53%
● Other	\$6,000	0.24%
● Professional Services	\$595,000	23.64%
● Supplies	\$2,500	0.10%
● Transfers Out	\$80,000	3.18%
● Utilities	\$500	0.02%
● Wages and Taxes	\$96,200	3.82%

Expenditures by Object Summary

Category	FY 2025 Actual Amount	FY 2026 Amended Budget	FY 2026 Estimated Amount	FY 2027 Budgeted	FY 2026 Budget vs. FY 2027 Budgeted (% Change)
Wages and Taxes	\$89,596	\$92,860	\$92,860	\$96,200	3.60%
Benefits	\$28,572	\$25,095	\$25,405	\$36,165	44.11%
Professional Services	\$761,575	\$850,000	\$670,000	\$595,000	-30.00%
Transfers Out	\$40,000	\$80,000	\$80,000	\$80,000	0.00%
Supplies	\$2,585	\$2,500	\$2,500	\$2,500	0.00%
Contracted Services	\$4,240,966	\$2,100,000	\$1,510,000	\$1,700,000	-19.05%
Other	\$4,431	\$6,000	\$6,000	\$6,000	0.00%
Utilities	-	-	\$500	\$500	-
Capital Outlay	\$335	\$1,000	\$1,000	\$1,000	0.00%
Total Expenditures	\$5,168,060	\$3,157,455	\$2,388,265	\$2,517,365	-20.27%

Fund Balance

Fund Balance Projections



Fund Balance Summary

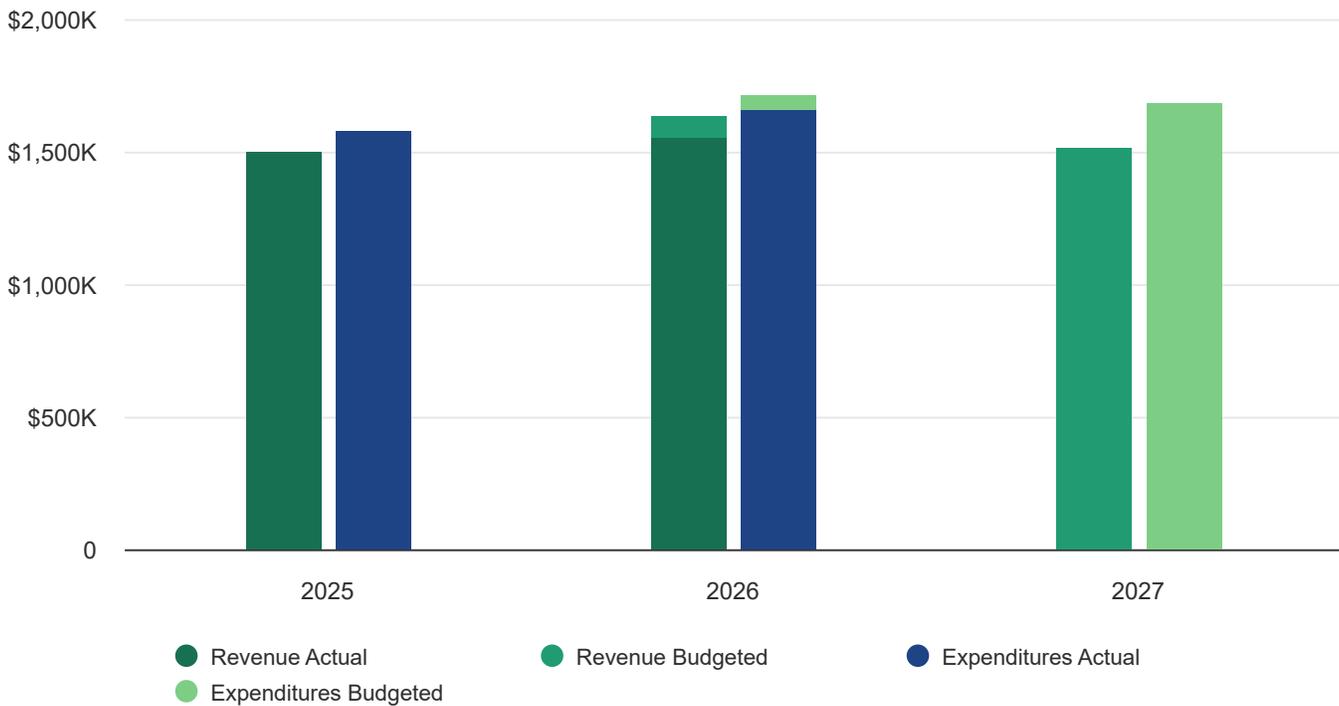
Fund Balance	FY 2025	FY 2026	FY 2027	FY 2026 vs. FY 2027 (% Change)	FY 2026 vs. FY 2027 (\$ Change)
Restricted	\$2,470,339	\$2,523,074	\$2,538,559	0.61%	\$15,485
Total Fund Balance	\$2,470,339	\$2,523,074	\$2,538,559	0.61%	\$15,485

Cable Studio Fund

A special revenue fund that not only accounts for the cable production activities, but also handles community promotion and communication to the public. It provides Community Access programming for residents of Bloomfield Township and Bloomfield Hills. Under a contractual agreement with the Birmingham Area Cable Board (BACB), it provides Municipal Access and Government Access programming for Birmingham, Beverly Hills, Bingham Farms and Franklin. Funding also comes from franchise fees and public, educational, and government (PEG) fees that cable providers pay.

Summary

Revenues vs Expenditures Summary



Comprehensive Fund Summary

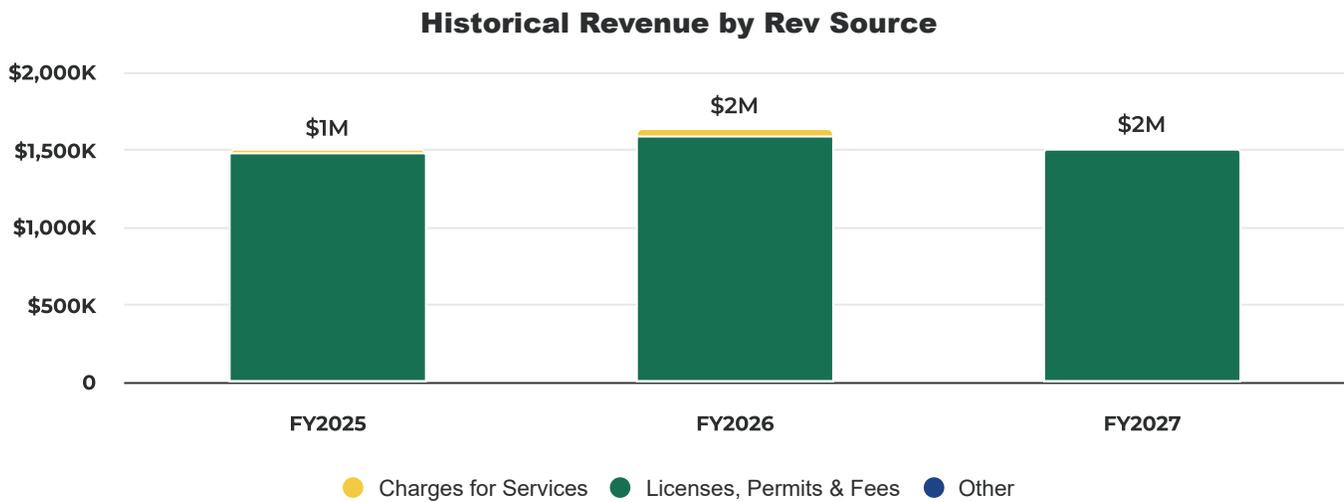
Comprehensive Fund Summary

Category	FY 2025 Actual Amount	FY 2026 Amended Budget	FY 2026 Estimated Amount	FY 2027 Budgeted
Beginning Fund Balance	\$2,282,205	\$2,204,567	\$2,204,567	\$2,103,290
Revenues				
Licenses, Permits & Fees	\$1,469,357	\$1,580,300	\$1,532,300	\$1,498,300
Charges for Services	\$26,692	\$50,000	\$16,000	\$12,500
Other	\$3,852	\$5,500	\$4,500	\$5,000
Total Revenues	\$1,499,901	\$1,635,800	\$1,552,800	\$1,515,800
Expenditures				
Wages and Taxes	\$672,069	\$682,730	\$689,000	\$715,680
Benefits	\$114,413	\$141,360	\$125,500	\$133,790



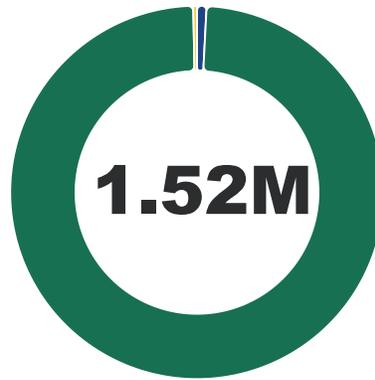
Category	FY 2025 Actual Amount	FY 2026 Amended Budget	FY 2026 Estimated Amount	FY 2027 Budgeted
Retiree Benefits	\$103,631	\$107,137	\$104,492	\$104,068
Professional Services	\$91,076	\$115,000	\$105,100	\$94,000
Transfers Out	\$151,145	\$211,692	\$248,652	\$468,955
Supplies	\$11,207	\$22,000	\$9,000	\$8,000
Contracted Services	\$17,563	\$23,000	\$21,500	\$29,500
Other	\$19,037	\$19,833	\$18,833	\$18,833
Utilities	\$20,913	\$20,000	\$22,000	\$22,000
Capital Outlay	\$376,484	\$371,500	\$310,000	\$88,000
Total Expenditures	\$1,577,539	\$1,714,252	\$1,654,077	\$1,682,826
Total Revenues Less Expenditures	-\$77,638	-\$78,452	-\$101,277	-\$167,026
Ending Fund Balance	\$2,204,567	\$2,126,115	\$2,103,290	\$1,936,264

Revenues by Rev Source



This department is supported by franchise fees, public-educational-governmental (PEG) fees, and a contract with the Birmingham Area Cable Board (BACB). Franchise fees are paid by the cable providers to the Township, and are paid at a rate of 5% of the company's gross revenues. PEG fees are paid by the cable providers to the Township, and are paid at a rate of 2% of the company's gross revenues.

FY27 Revenues by Rev Source



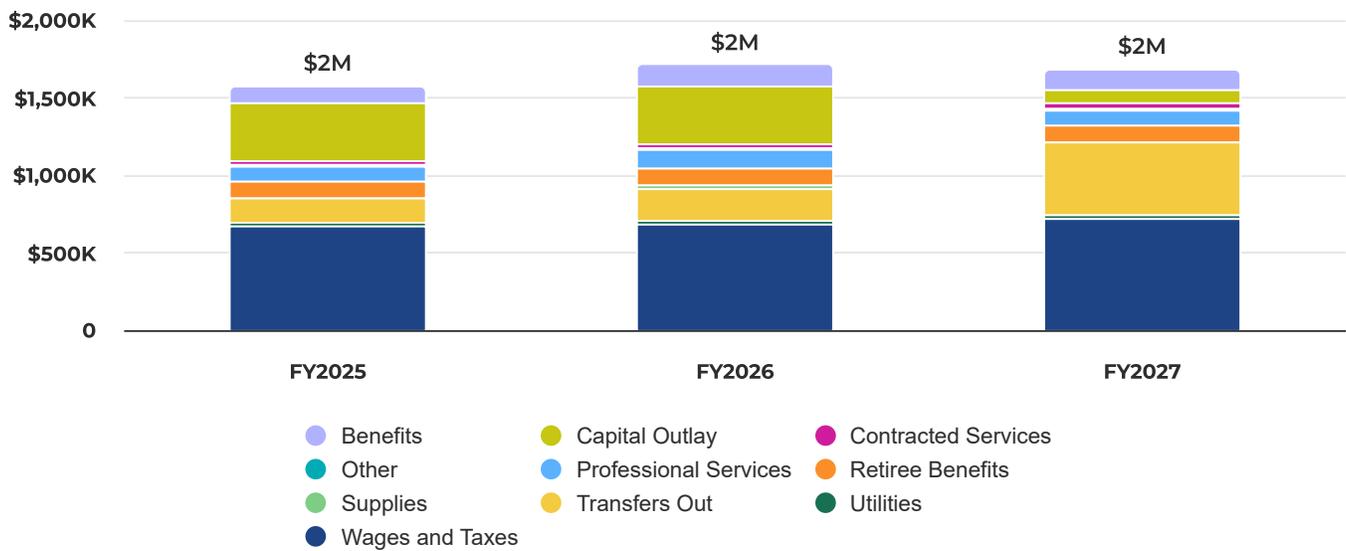
● Charges for Services	\$12,500	0.82%
● Licenses, Permits & Fees	\$1,498,300	98.85%
● Other	\$5,000	0.33%

Revenues by Rev Source

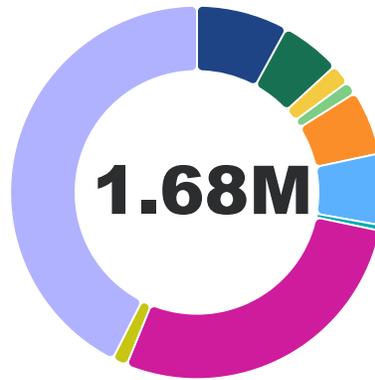
Category	FY 2025 Actual Amount	FY 2026 Amended Budget	FY 2026 Estimated Amount	FY 2027 Budgeted	FY 2026 Budget vs. FY 2027 Budgeted (% Change)
Licenses, Permits & Fees	\$1,469,357	\$1,580,300	\$1,532,300	\$1,498,300	-5.19%
Charges for Services	\$26,692	\$50,000	\$16,000	\$12,500	-75.00%
Other	\$3,852	\$5,500	\$4,500	\$5,000	-9.09%
Total Revenues	\$1,499,901	\$1,635,800	\$1,552,800	\$1,515,800	-7.34%

Expenditures by Object Summary

Historical Expenditures by Object Summary



FY27 Expenditures by Object Summary 1



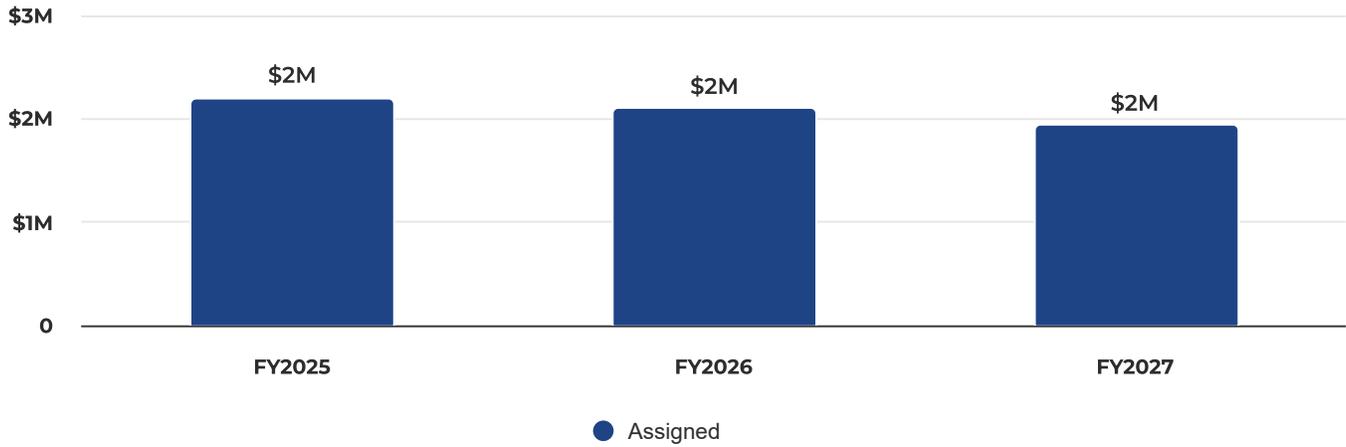
● Benefits	\$133,790	7.95%
● Capital Outlay	\$88,000	5.23%
● Contracted Services	\$29,500	1.75%
● Other	\$18,833	1.12%
● Professional Services	\$94,000	5.59%
● Retiree Benefits	\$104,068	6.18%
● Supplies	\$8,000	0.48%
● Transfers Out	\$468,955	27.87%
● Utilities	\$22,000	1.31%
● Wages and Taxes	\$715,680	42.53%

Expenditures by Object Summary

Category	FY 2025 Actual Amount	FY 2026 Amended Budget	FY 2026 Estimated Amount	FY 2027 Budgeted	FY 2026 Budget vs. FY 2027 Budgeted (% Change)
Wages and Taxes	\$672,069	\$682,730	\$689,000	\$715,680	4.83%
Benefits	\$114,413	\$141,360	\$125,500	\$133,790	-5.36%
Retiree Benefits	\$103,631	\$107,137	\$104,492	\$104,068	-2.86%
Professional Services	\$91,076	\$115,000	\$105,100	\$94,000	-18.26%
Transfers Out	\$151,145	\$211,692	\$248,652	\$468,955	121.53%
Supplies	\$11,207	\$22,000	\$9,000	\$8,000	-63.64%
Contracted Services	\$17,563	\$23,000	\$21,500	\$29,500	28.26%
Other	\$19,037	\$19,833	\$18,833	\$18,833	-5.04%
Utilities	\$20,913	\$20,000	\$22,000	\$22,000	10.00%
Capital Outlay	\$376,484	\$371,500	\$310,000	\$88,000	-76.31%
Total Expenditures	\$1,577,539	\$1,714,252	\$1,654,077	\$1,682,826	-1.83%

Fund Balance

Fund Balance Projections



Fund Balance Summary

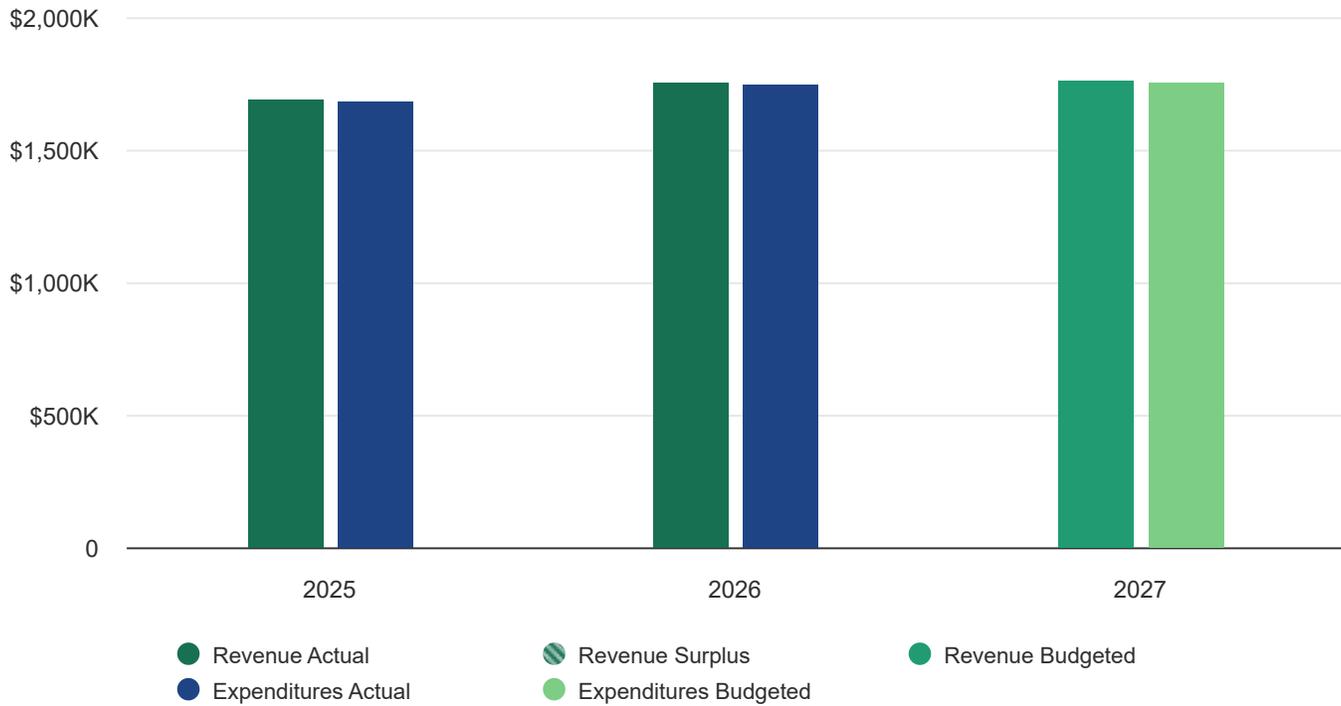
Fund Balance	FY 2025	FY 2026	FY 2027	FY 2026 vs. FY 2027 (% Change)	FY 2026 vs. FY 2027 (\$ Change)
Assigned	\$2,204,567	\$2,103,290	\$1,936,264	-7.94%	-\$167,026
Total Fund Balance	\$2,204,567	\$2,103,290	\$1,936,264	-7.94%	-\$167,026

Campus Construction Debt Fund

Established in 2007 to account for revenues and expenditures related to the sale of \$26,000,000 in bonds to pay for the construction of a new maintenance facility, new central fire station, a new senior center and a major renovation to another fire station. This debt is funded by a voted millage.

Summary

Revenues vs Expenditures Summary



Comprehensive Fund Summary

Comprehensive Fund Summary

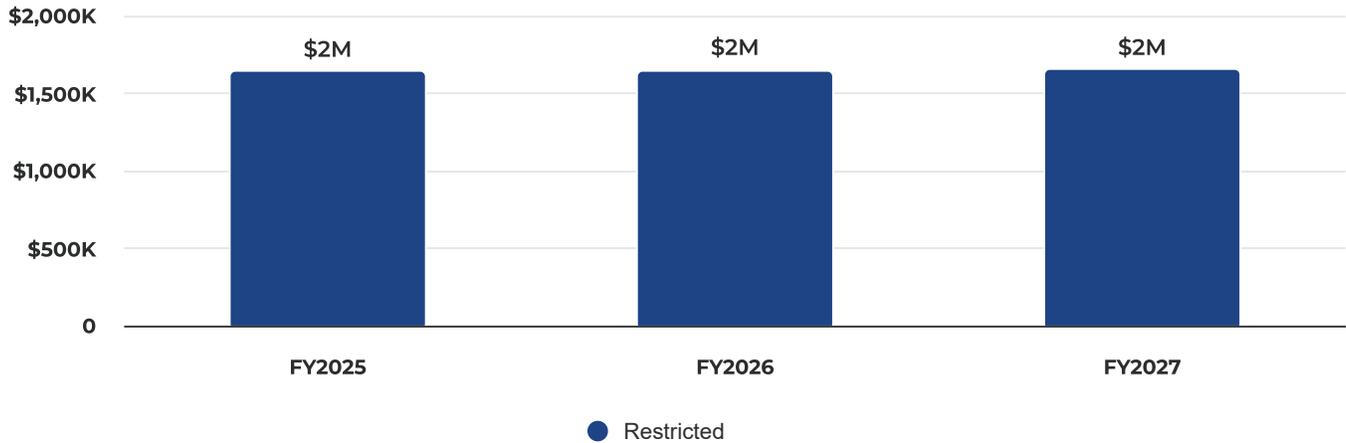
Category	FY 2025 Actual Amount	FY 2026 Amended Budget	FY 2026 Estimated Amount	FY 2027 Budgeted
Beginning Fund Balance	\$1,634,747	\$1,639,312	\$1,639,312	\$1,645,312
Revenues				
Property Taxes	\$1,684,072	\$1,750,000	\$1,750,000	\$1,755,000
State Grant	-	-	\$1,000	\$1,000
State Revenue Sharing	\$6,464	\$5,000	\$5,000	\$5,000
Total Revenues	\$1,690,535	\$1,755,000	\$1,756,000	\$1,761,000
Expenditures				
Other	\$1,970	\$3,000	\$3,000	\$3,000
Debt Principal & Interest Payments	\$1,684,000	\$1,747,000	\$1,747,000	\$1,750,375
Total Expenditures	\$1,685,970	\$1,750,000	\$1,750,000	\$1,753,375
Total Revenues Less Expenditures	\$4,565	\$5,000	\$6,000	\$7,625



Category	FY 2025 Actual Amount	FY 2026 Amended Budget	FY 2026 Estimated Amount	FY 2027 Budgeted
Ending Fund Balance	\$1,639,312	\$1,644,312	\$1,645,312	\$1,652,937

Fund Balance

Fund Balance Projections



Fund Balance Summary

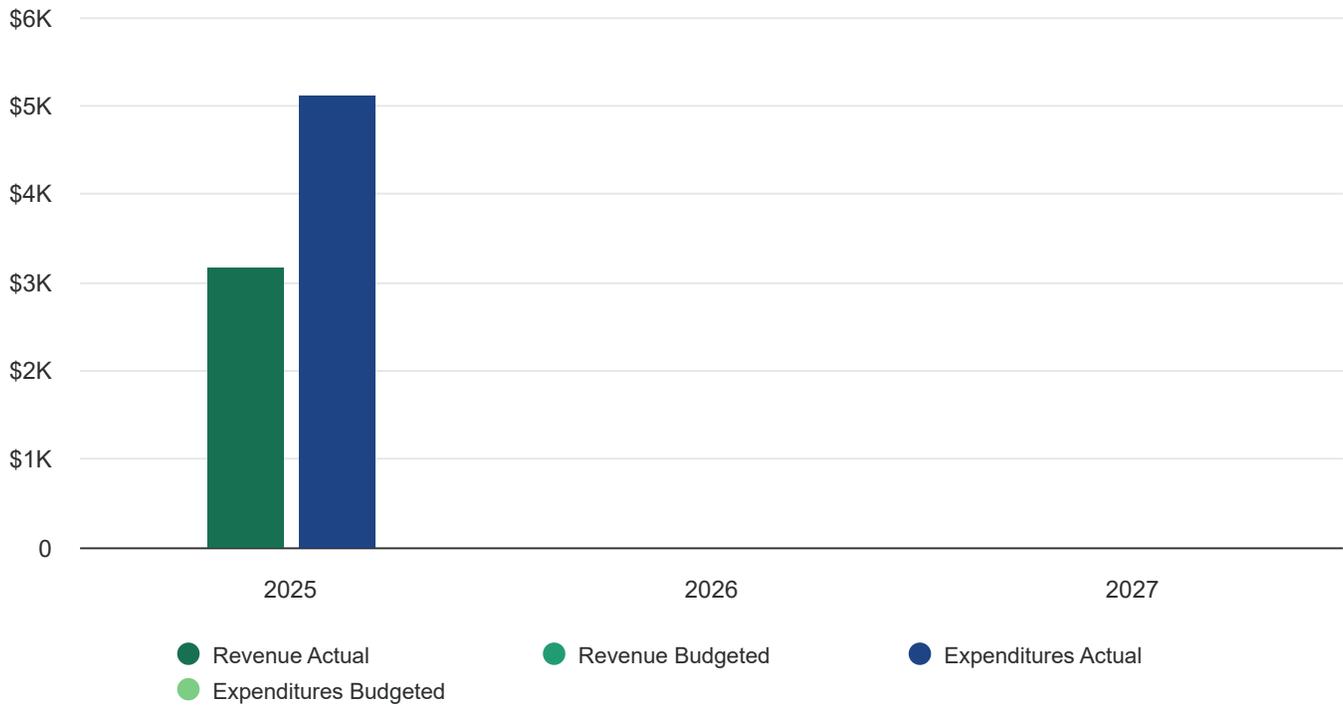
Fund Balance	FY 2025	FY 2026	FY 2027	FY 2026 vs. FY 2027 (% Change)	FY 2026 vs. FY 2027 (\$ Change)
Restricted	\$1,639,312	\$1,645,312	\$1,652,937	0.46%	\$7,625
Total Fund Balance	\$1,639,312	\$1,645,312	\$1,652,937	0.46%	\$7,625

Library Debt Fund

Established in 2004 to account for the bonded debt taken on behalf of the Bloomfield Township Public Library (component unit) to pay for a major addition and renovation to their building of \$22,875,000. This debt was paid in full in fiscal year 2025. This debt was funded by a voted millage that expired in 2024.

Summary

Revenues vs Expenditures Summary



Comprehensive Fund Summary

Comprehensive Fund Summary

Category	FY 2025 Actual Amount	FY 2026 Amended Budget	FY 2026 Estimated Amount	FY 2027 Budgeted
Beginning Fund Balance	\$1,933	-	-	-
Revenues				
State Revenue Sharing	\$3,175	-	-	-
Total Revenues	\$3,175	-	-	-
Expenditures				
Other	\$1,817	-	-	-
Debt Principal & Interest Payments	\$3,291	-	-	-
Total Expenditures	\$5,108	-	-	-
Total Revenues Less Expenditures	-\$1,934	-	-	-
Ending Fund Balance	-\$1	-	-	-

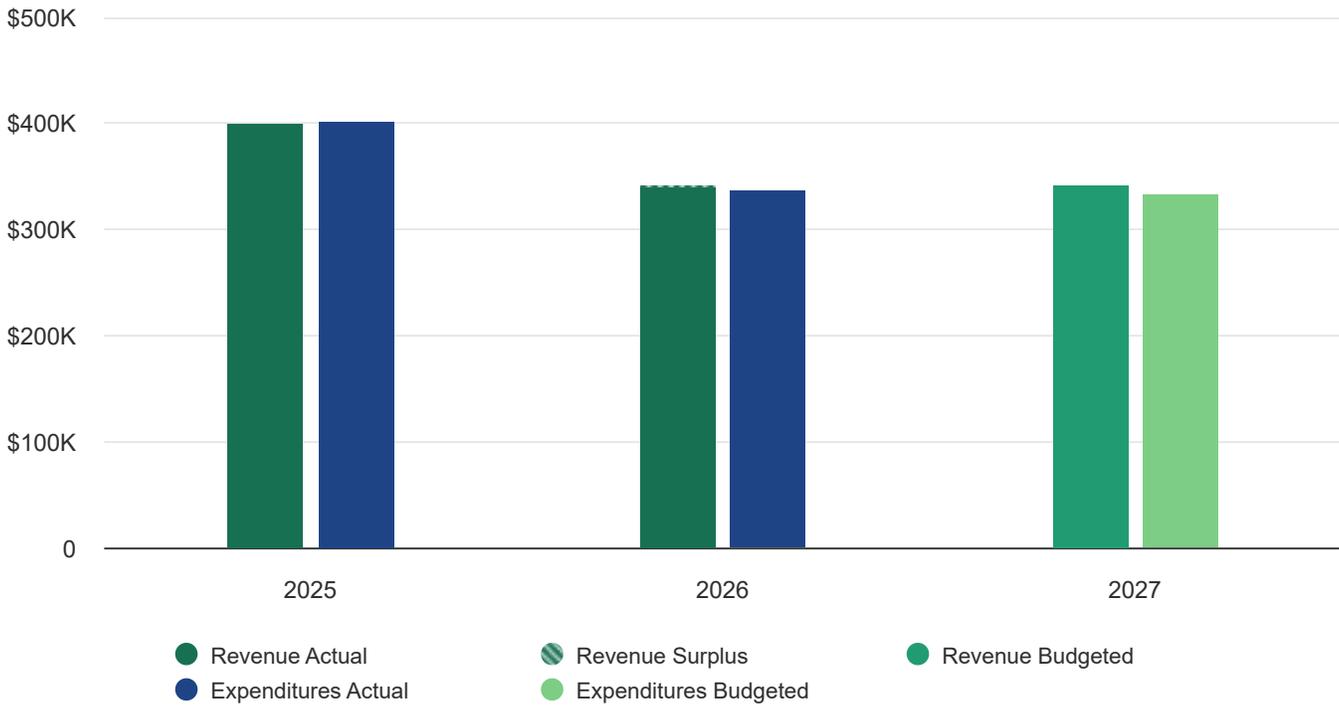


Drain-at-Large Fund

This fund is used to account for the construction and maintenance of Chapter 20 drains. This debt is funded by a millage.

Summary

Revenues vs Expenditures Summary



Comprehensive Fund Summary

Comprehensive Fund Summary

Category	FY 2025 Actual Amount	FY 2026 Amended Budget	FY 2026 Estimated Amount	FY 2027 Budgeted
Beginning Fund Balance	\$748,475	\$746,450	\$746,450	\$750,629
Revenues				
Property Taxes	\$397,807	\$339,000	\$340,000	\$340,000
State Grant	-	-	\$250	\$250
State Revenue Sharing	\$1,524	\$1,000	\$1,000	\$1,000
Total Revenues	\$399,331	\$340,000	\$341,250	\$341,250
Expenditures				
Other	\$468	\$1,500	\$1,500	\$1,500
Debt Principal & Interest Payments	\$400,888	\$335,571	\$335,571	\$331,532
Total Expenditures	\$401,356	\$337,071	\$337,071	\$333,032
Total Revenues Less Expenditures	-\$2,025	\$2,929	\$4,179	\$8,218
Ending Fund Balance	\$746,450	\$749,379	\$750,629	\$758,847



Fund Balance

Fund Balance Projections



Fund Balance Summary

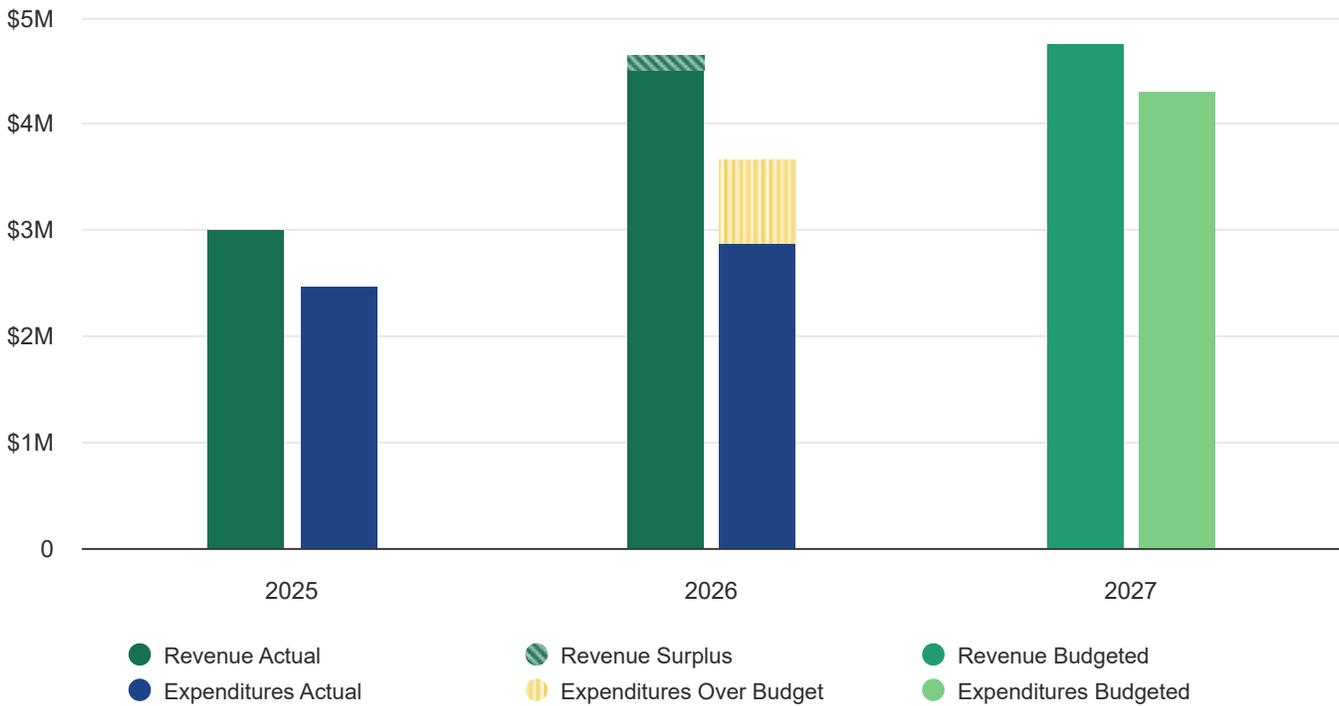
Fund Balance	FY 2025	FY 2026	FY 2027	FY 2026 vs. FY 2027 (% Change)	FY 2026 vs. FY 2027 (\$ Change)
Restricted	\$746,450	\$750,629	\$758,847	1.09%	\$8,218
Total Fund Balance	\$746,450	\$750,629	\$758,847	1.09%	\$8,218

Special Assessment Debt Fund

Established in 2014 to account for bond debt used to fund road special assessment districts (SADs). The fund collects special assessments from the residents in those districts to pay the debt that is due.

Summary

Revenues vs Expenditures Summary



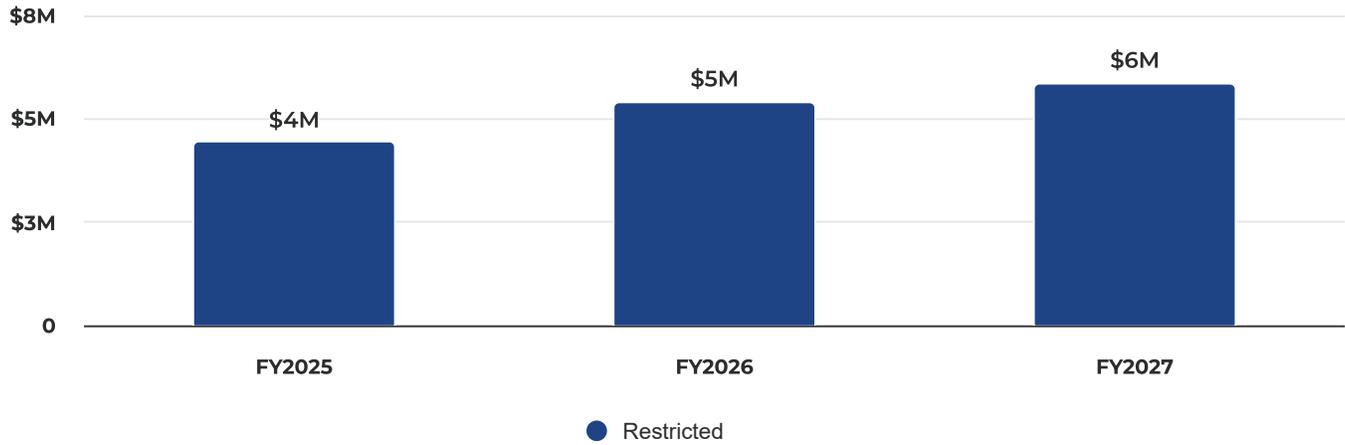
Comprehensive Fund Summary

Comprehensive Fund Summary

Category	FY 2025 Actual Amount	FY 2026 Amended Budget	FY 2026 Estimated Amount	FY 2027 Budgeted
Beginning Fund Balance	\$3,894,646	\$4,433,183	\$4,433,183	\$5,418,370
Revenues				
Special Assessments	\$2,345,356	\$3,500,000	\$3,400,000	\$3,500,000
Interest	\$653,752	\$1,000,000	\$1,250,000	\$1,250,000
Total Revenues	\$2,999,108	\$4,500,000	\$4,650,000	\$4,750,000
Expenditures				
Debt Principal & Interest Payments	\$2,460,571	\$2,867,764	\$3,664,812	\$4,301,828
Total Expenditures	\$2,460,571	\$2,867,764	\$3,664,812	\$4,301,828
Total Revenues Less Expenditures	\$538,537	\$1,632,236	\$985,188	\$448,172
Ending Fund Balance	\$4,433,183	\$6,065,419	\$5,418,371	\$5,866,542

Fund Balance

Fund Balance Projections



Fund Balance Summary

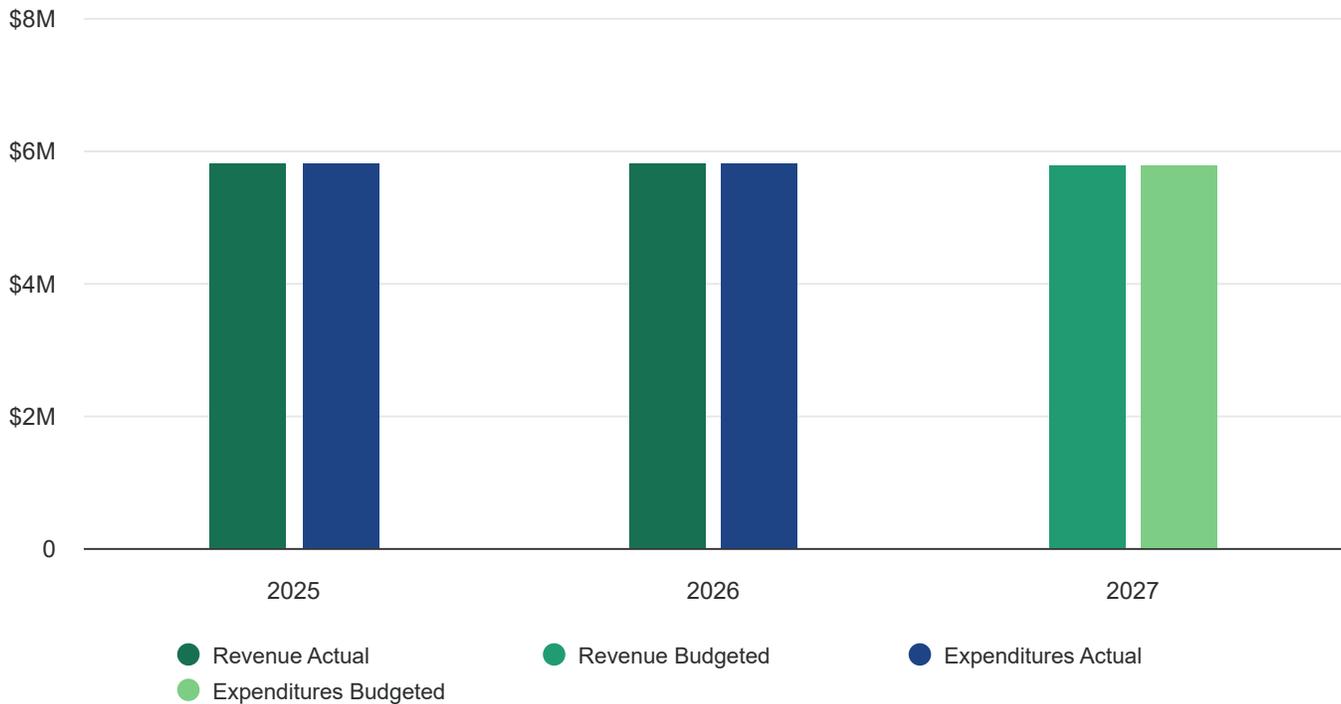
Fund Balance	FY 2025	FY 2026	FY 2027	FY 2026 vs. FY 2027 (% Change)	FY 2026 vs. FY 2027 (\$ Change)
Restricted	\$4,433,183	\$5,418,370	\$5,866,542	8.27%	\$448,172
Total Fund Balance	\$4,433,183	\$5,418,370	\$5,866,542	8.27%	\$448,172

Pension Obligation Bond Debt Fund

Established in 2013 to account for revenues and expenditures related to the sale of \$80,780,000 in bonds to fund the defined benefit pension plan. This was allowed under State of Michigan Public Act 329 of 2012.

Summary

Revenues vs Expenditures Summary



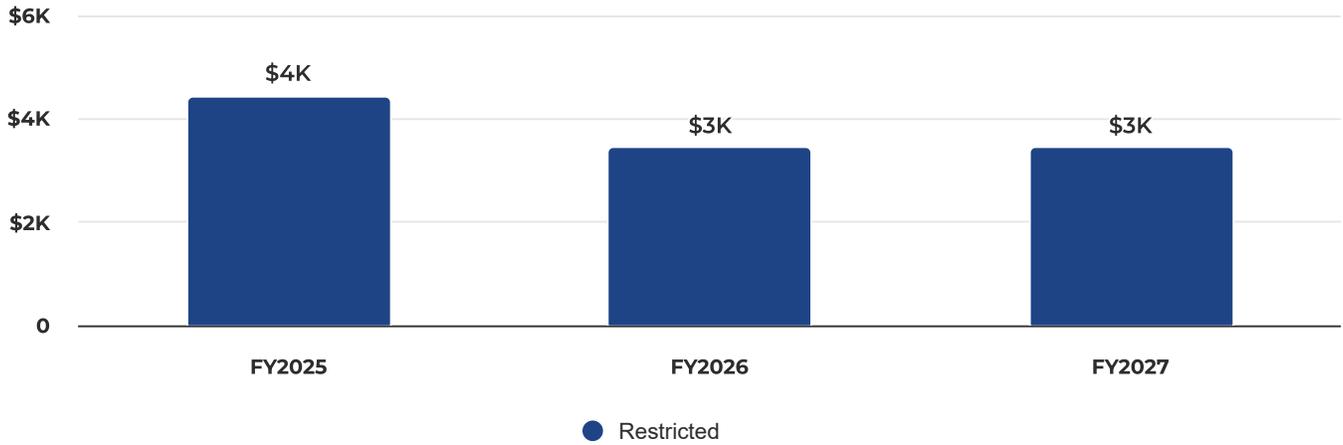
Comprehensive Fund Summary

Comprehensive Fund Summary

Category	FY 2025 Actual Amount	FY 2026 Amended Budget	FY 2026 Estimated Amount	FY 2027 Budgeted
Beginning Fund Balance	\$5,444	\$4,444	\$4,444	\$3,444
Revenues				
Other	\$226,132	\$226,174	\$226,215	\$226,215
Transfers In	\$5,572,124	\$5,573,910	\$5,573,119	\$5,560,348
Total Revenues	\$5,798,256	\$5,800,084	\$5,799,334	\$5,786,563
Expenditures				
Debt Principal & Interest Payments	\$5,799,256	\$5,800,334	\$5,800,334	\$5,786,563
Total Expenditures	\$5,799,256	\$5,800,334	\$5,800,334	\$5,786,563
Total Revenues Less Expenditures	-\$1,000	-\$250	-\$1,000	-
Ending Fund Balance	\$4,444	\$4,194	\$3,444	\$3,444

Fund Balance

Fund Balance Projections



Fund Balance Summary

Fund Balance	FY 2025	FY 2026	FY 2027	FY 2026 vs. FY 2027 (% Change)	FY 2026 vs. FY 2027 (\$ Change)
Restricted	\$4,444	\$3,444	\$3,444	0.00%	-
Total Fund Balance	\$4,444	\$3,444	\$3,444	-	-

Departments' Summary of Expenditures by Function

This section of the budget book summarizes the Township's expenditures by functional area in both numerical and graphical format.

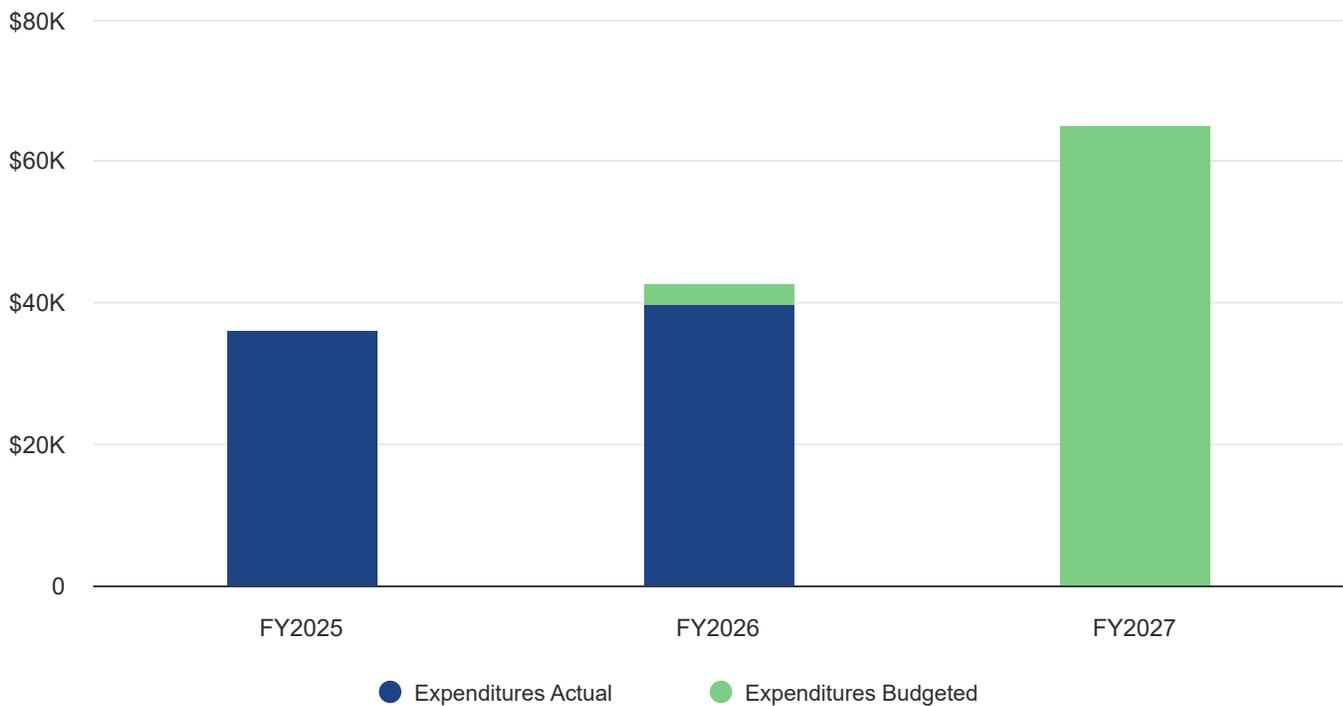
Township Board

The Township Board consists of seven elected officials. Three are full-time and are referred to as the Administration; Township Supervisor, Township Clerk, and Township Treasurer. These three have their own departments and budgets separate from the Township Board. The remaining four are the Trustees and are not at the Township on a full-time basis. The board meetings are generally held on the second and fourth Monday of each month at 6:30pm. There may be additional meetings or study sessions scheduled. Board meetings are where the Township Board conducts business in a public setting and some of those items require the Board members to cast votes.

Expenditure Summary

The four Trustees are paid a stipend of \$400 per meeting, which is the majority of the expenditures of the Board. These are classified as contracted services because the board members are not employees and are paid in the same manner as an independent contractor. Other expenses incurred relate to publishing public notices and to cover costs of training and conferences.

Historical Expenditures Across Activity



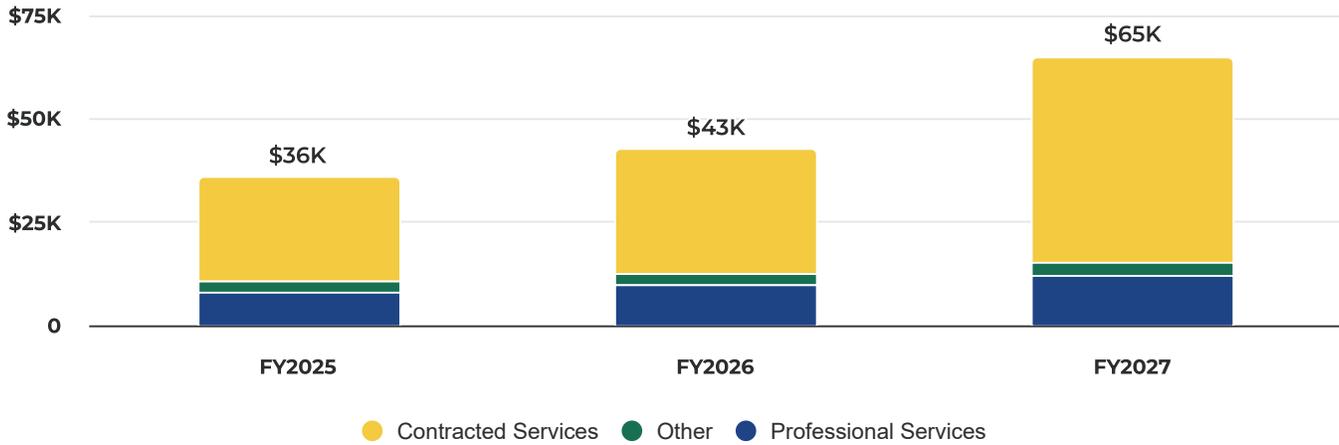
Expenditures by Fund

Expenditures by Fund

Category	FY 2025 Actual Amount	FY 2026 Amended Budget	FY 2026 Estimated Amount	FY 2027 Budgeted	FY 2026 Budget vs. FY 2027 Budgeted (% Change)
General Fund	\$35,843	\$42,500	\$39,500	\$65,000	52.94%
Total Expenditures	\$35,843	\$42,500	\$39,500	\$65,000	52.94%

Expenditures by Object

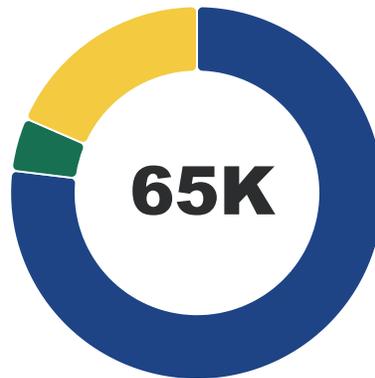
Historical Expenditures by Object



In FY2027, the Township Board's total expenditures by object increased significantly to \$65,000, representing a 52.94% rise from the previous year's \$42,500. The largest category, Contracted Services, grew to \$50,000, accounting for 76.92% of the total budget. This category saw a substantial increase of \$20,000, or 66.67%, compared to FY2026. This is from the board member stipends paid for attending meetings increasing to \$400 per meeting.

Overall, the FY2027 budget shows notable growth primarily driven by the significant rise in Contracted Services, alongside a moderate increase in Professional Services, while expenditures in Other remained stable.

FY27 Expenditures by Object



● Contracted Services	\$50,000	76.92%
● Other	\$3,000	4.62%
● Professional Services	\$12,000	18.46%

Expenditures by Object

Category	FY 2026 Estimated Amount	FY 2026 Budget	FY 2027 Budgeted	FY 2026 Budget vs. FY 2027 Budgeted (% Change)
Professional Services				
Printing & Publishing	\$8,000	\$7,500	\$10,000	33.33%
Training and Conferences	\$500	\$2,000	\$2,000	0.00%
Total Professional Services	\$8,500	\$9,500	\$12,000	26.32%
Contracted Services				

Category	FY 2026 Estimated Amount	FY 2026 Budget	FY 2027 Budgeted	FY 2026 Budget vs. FY 2027 Budgeted (% Change)
Fees for Service	\$30,000	\$30,000	\$50,000	66.67%
Total Contracted Services	\$30,000	\$30,000	\$50,000	66.67%
Other				
Miscellaneous Expense	\$1,000	\$3,000	\$3,000	0.00%
Total Other	\$1,000	\$3,000	\$3,000	0.00%
Total Expenditures	\$39,500	\$42,500	\$65,000	52.94%

Board of Trustees 2024-2028

Standing row left to right: Neal Barnett, Val Murray, Chris Kolinski, Mark Antakli

Seated row left to right: Clerk Martin Brook, Supervisor Mike McCreedy, Treasurer Michael Schostak



District Court

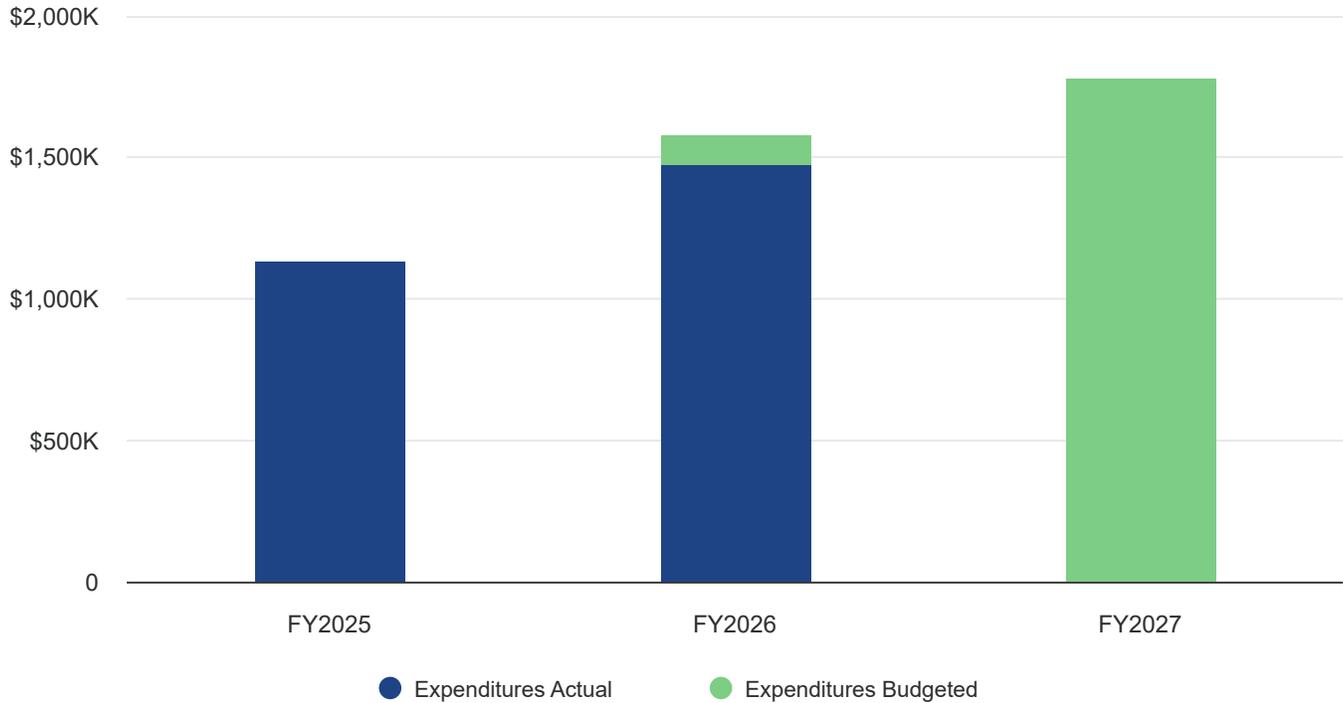
The 48th District Court is maintained by three political funding units based on an operating agreement recently amended as of January 1, 2022. The three funding units are Bloomfield Township, West Bloomfield Township, and the City of Birmingham. The court is located on the Township campus, and the building being used is owned by the Township. The Township leases the building to the court through an existing 20-year lease agreement beginning November 1, 2016. The lease may be terminated with one-year advance notice with openings every five years. All expenditures for maintaining, financing, and operating the court are allocated to the political funding units responsible for maintaining the court based on case load ratio.



Expenditure Summary

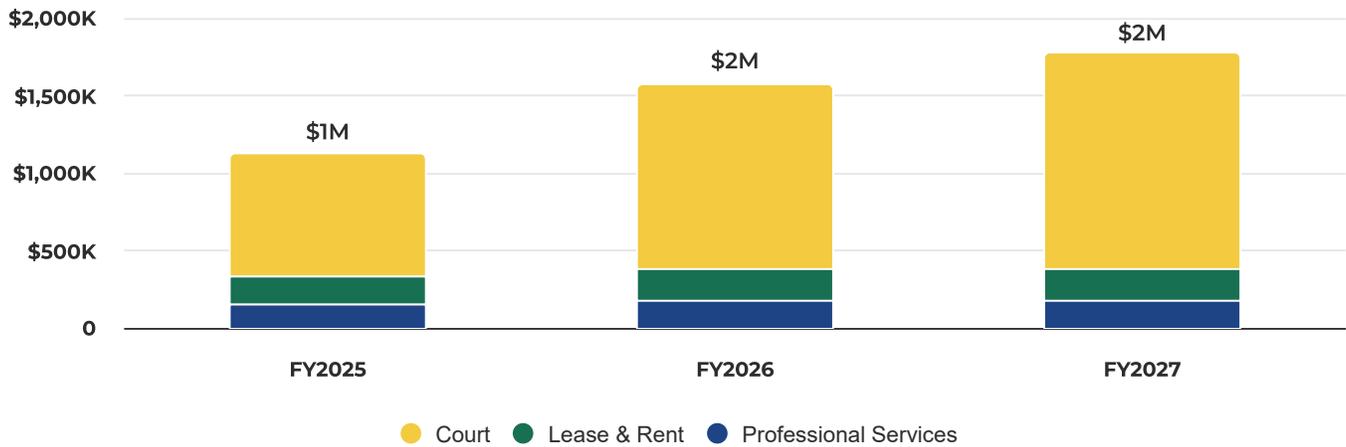
The Township selects its own legal counsel to prosecute cases that are heard at the court. These costs are paid directly to the law firm and do not run through the court. The other items are paid directly to the court based on case load ratio.

Historical Expenditures Across Activity



Expenditures by Object

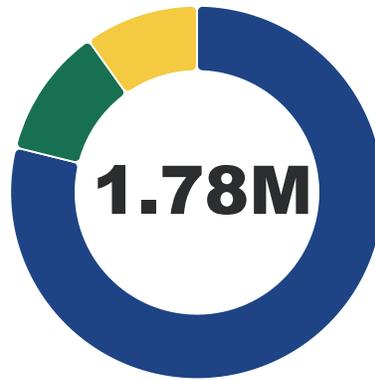
Historical Expenditures by Object



In FY2027, the District Court's total expenditures increased to \$1.8 million, representing a 12.7% rise from the previous year's \$1.6 million. The largest expenditure category remained Court costs, which grew by \$200,000 or 16.67%, reaching \$1.4 million and accounting for 78.87% of the total budget, up from 76.19% in FY2026.

The significant increase in Court expenditures is caused by the case load ratio of the Twp increasing and was the primary driver of the overall budget growth, while Lease & Rent and Professional Services maintained their previous levels without additional increases.

FY27 Expenditures by Object



●	Court	\$1,400,000	78.87%
●	Lease & Rent	\$200,000	11.27%
●	Professional Services	\$175,000	9.86%

Expenditures by Object

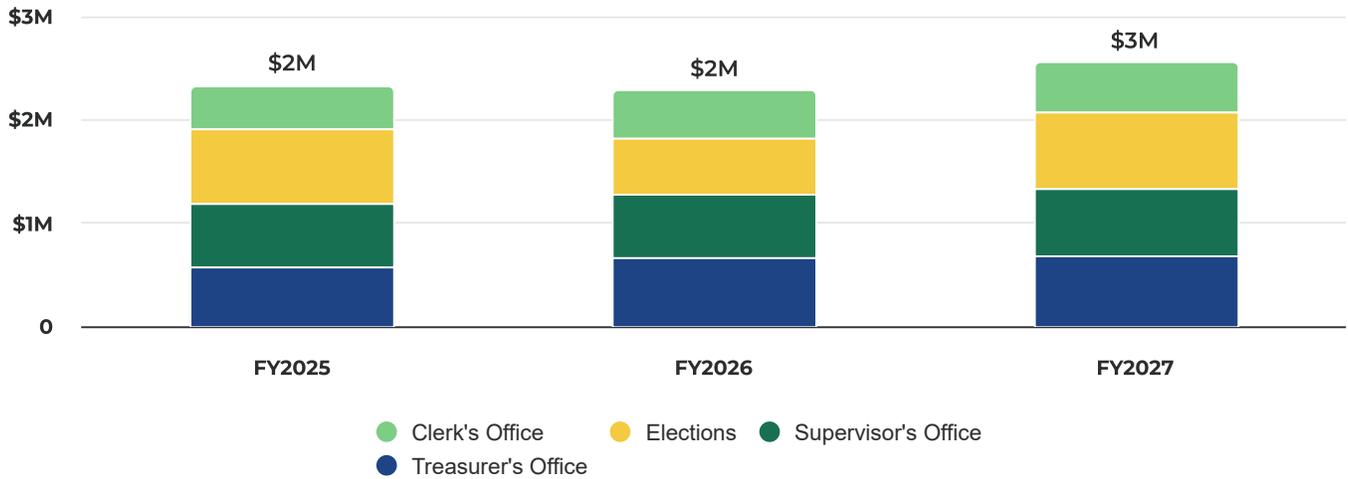
Category	FY 2025 Actual Amount	FY 2026 Amended Budget	FY 2026 Estimated Amount	FY 2027 Budgeted	FY 2026 Budget vs. FY 2027 Budgeted (% Change)
Professional Services					
District Court	\$151,202	\$175,000	\$152,000	\$175,000	0.00%
Legal Fees	\$151,202	\$175,000	\$152,000	\$175,000	0.00%
Total Professional Services	\$151,202	\$175,000	\$152,000	\$175,000	0.00%
Court					
District Court	\$799,970	\$1,200,000	\$1,150,000	\$1,400,000	40.00%
District Court Operation	\$799,970	\$1,200,000	\$1,150,000	\$1,400,000	40.00%
Total Court	\$799,970	\$1,200,000	\$1,150,000	\$1,400,000	40.00%
Lease & Rent					
District Court	\$174,522	\$200,000	\$167,000	\$200,000	0.00%
Rent and Leases	\$174,522	\$200,000	\$167,000	\$200,000	0.00%
Total Lease & Rent	\$174,522	\$200,000	\$167,000	\$200,000	0.00%
Total Expenditures	\$1,125,694	\$1,575,000	\$1,469,000	\$1,775,000	29.09%

Administration

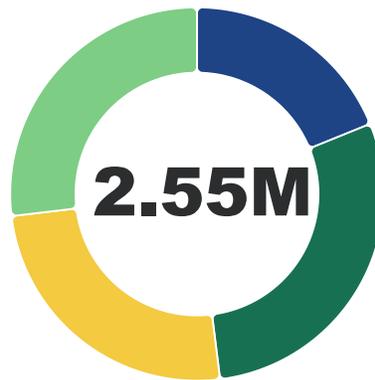
The Administration is collectively the Township Supervisor, Township Clerk, and Township Treasurer. These three positions are elected and are full-time at the Township. They each run their own departments with different focuses, priorities, and responsibilities. The summary below presents the total costs of these departments. There are other areas of this budget where the departments are presented separately.

Expenditures by Activity

Historical Expenditures by Activity



FY27 Expenditures by Activity



● Clerk's Office	\$481,819	18.88%
● Elections	\$743,889	29.15%
● Supervisor's Office	\$640,315	25.09%
● Treasurer's Office	\$686,077	26.88%

Expenditures by Activity

Category	FY 2025 Actual Amount	FY 2026 Amended Budget	FY 2026 Estimated Amount	FY 2027 Budgeted	FY 2026 Budget vs. FY 2027 Budgeted (% Change)
Supervisor's Office	\$609,197.41	\$614,140.00	\$605,499.00	\$640,315.00	4.26%

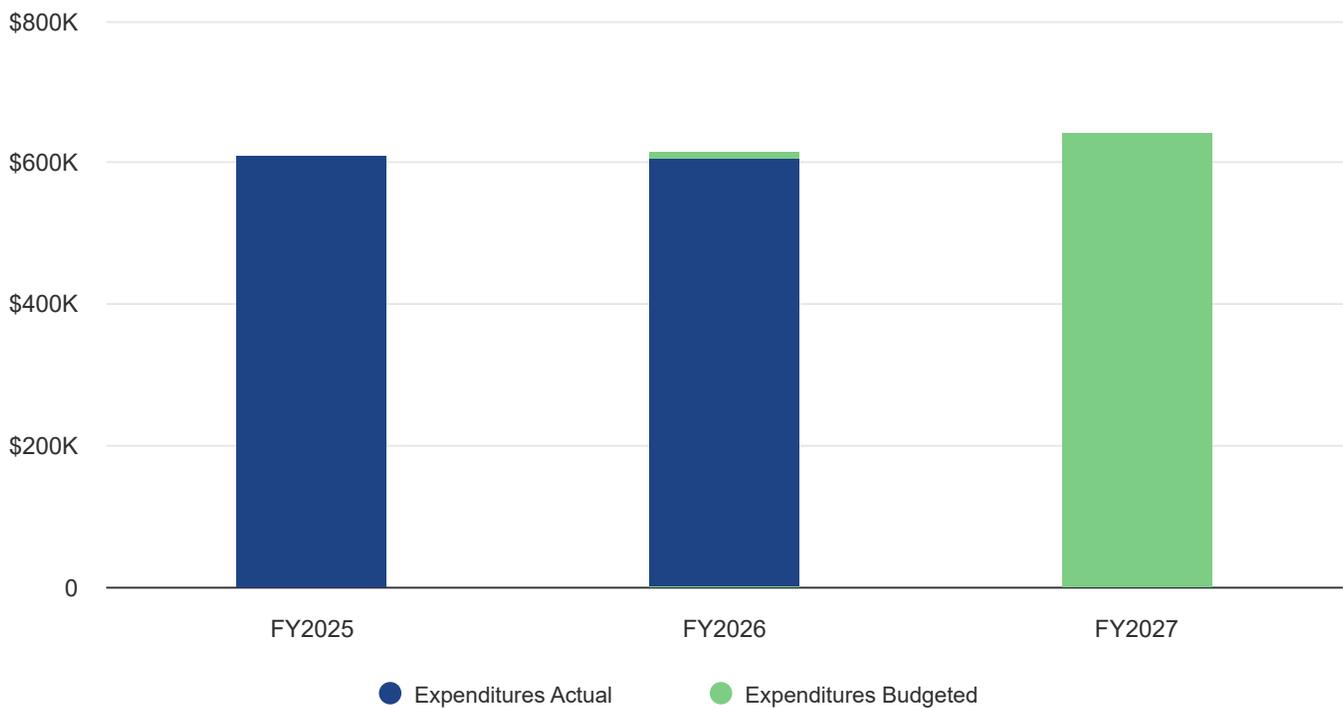
Category	FY 2025 Actual Amount	FY 2026 Amended Budget	FY 2026 Estimated Amount	FY 2027 Budgeted	FY 2026 Budget vs. FY 2027 Budgeted (% Change)
Clerk's Office	\$414,110.13	\$472,067.00	\$440,736.00	\$481,819.00	2.07%
Treasurer's Office	\$566,024.75	\$663,420.00	\$635,770.00	\$686,077.00	5.81%
Elections	\$739,777.05	\$530,097.00	\$482,446.00	\$743,889.00	40.33%
Total Expenditures	\$2,329,109.34	\$2,279,724.00	\$2,164,451.00	\$2,552,100.00	12.69%

Supervisor's Office

The Township Supervisor is the Chief Administrative Officer and Chief Executive Officer of the Township. The Township has 14 departments and the Supervisor is responsible for administration of 12 of those, excluding Clerk and Treasury. Primary responsibilities include developing the budget; overseeing operations, purchasing, and personnel; chairing Board of Trustees meetings and Lake Board meetings; handling concerns from residents, staff, and businesses; and interacting with other government agencies and elected officials for regional and state concerns.

Expenditure Summary

Historical Expenditures Across Activity

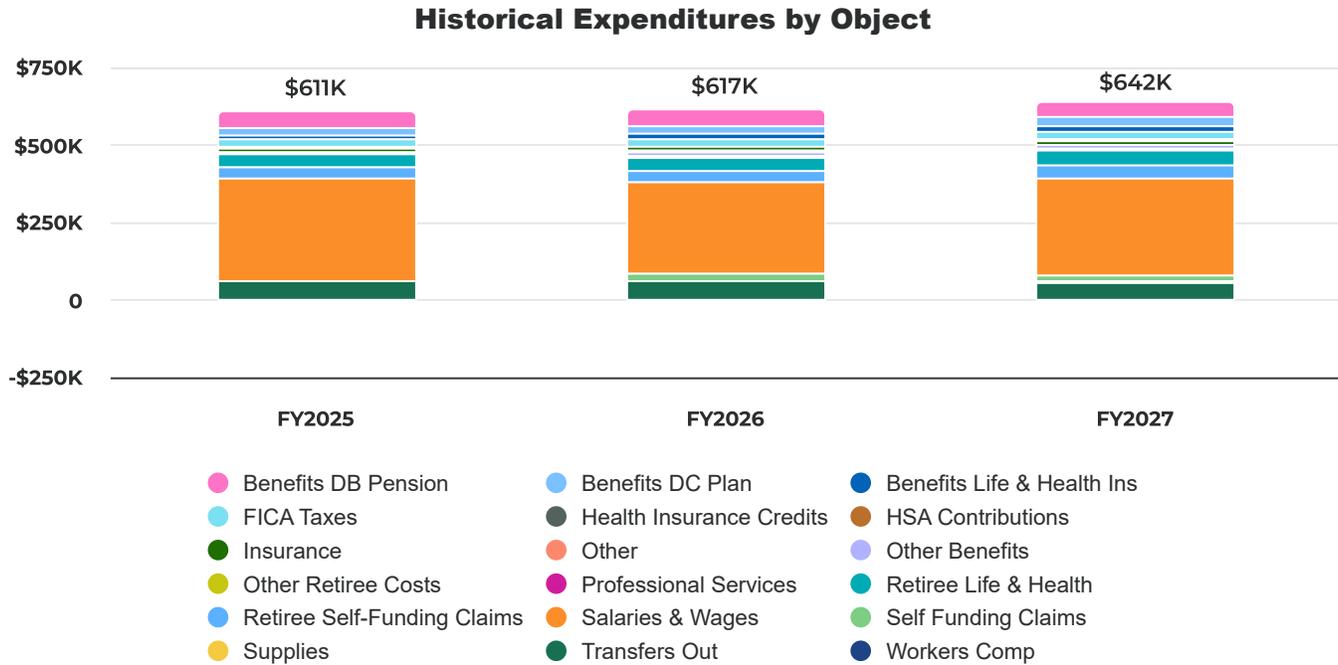


Expenditures by Fund

Expenditures by Fund

Category	FY 2025 Actual Amount	FY 2026 Amended Budget	FY 2026 Estimated Amount	FY 2027 Budgeted	FY 2026 Budget vs. FY 2027 Budgeted (% Change)
General Fund	\$609,197	\$614,140	\$605,499	\$640,315	4.26%
Total Expenditures	\$609,197	\$614,140	\$605,499	\$640,315	4.26%

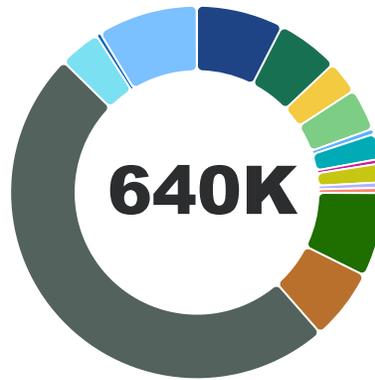
Expenditures by Object



In FY2027, the Supervisor's Office budget totals \$640,315, reflecting a 4.26% increase from FY2026's \$614,140. Salaries & Wages remain the largest expenditure category, increasing by \$17,940 or 6.08% to \$312,940, now representing 48.87% of the total budget, up slightly from 48.03% the previous year.

Benefits DC Plan experienced a significant increase of \$8,670 or 33.27%, reaching \$34,730 and 5.42% of the budget, up from 4.24%. FICA Taxes increased by \$1,550 or 7.13% to \$23,300, now 3.64% of the total, compared to 3.54% previously.

FY27 Expenditures by Object



Benefits DB Pension	\$48,394	7.56%
Benefits DC Plan	\$34,730	5.42%
Benefits Life & Health Ins	\$18,380	2.87%
FICA Taxes	\$23,300	3.64%
Health Insurance Credits	-\$1,200	-0.19%
HSA Contributions	\$3,000	0.47%
Insurance	\$14,000	2.19%
Other	\$2,500	0.39%
Other Benefits	\$10,500	1.64%
Other Retiree Costs	\$3,000	0.47%
Professional Services	\$3,000	0.47%
Retiree Life & Health	\$46,600	7.28%
Retiree Self-Funding Claims	\$40,000	6.25%
Salaries & Wages	\$312,940	48.87%
Self Funding Claims	\$23,000	3.59%
Supplies	\$2,500	0.39%
Transfers Out	\$55,541	8.67%
Workers Comp	\$130	0.02%

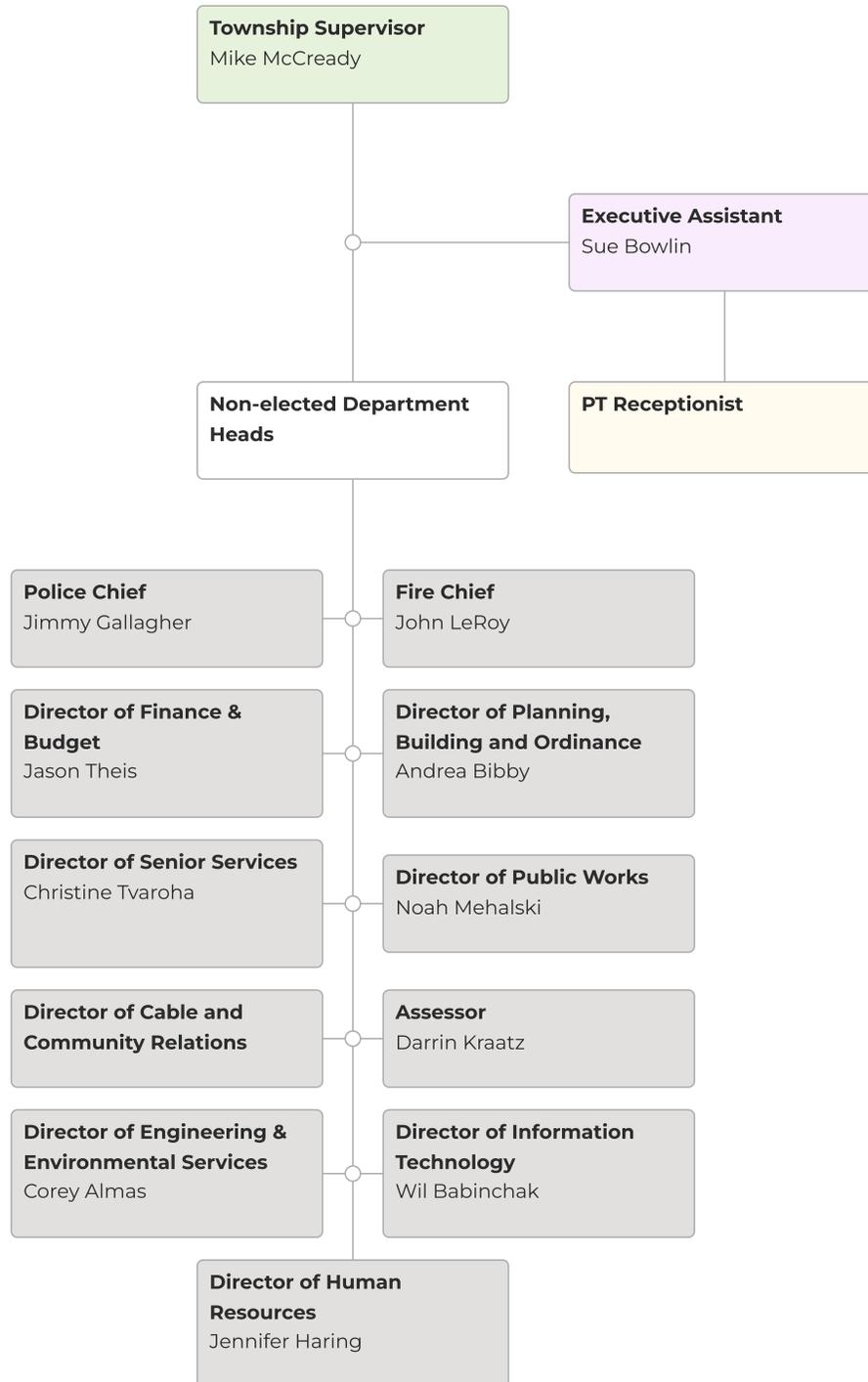
Expenditures by Object

Category	FY 2025 Actual Amount	FY 2026 Amended Budget	FY 2026 Estimated Amount	FY 2027 Budgeted	FY 2026 Budget vs. FY 2027 Budgeted (% Change)
Salaries & Wages					
Supervisor's Office	\$326,496	\$295,000	\$295,000	\$312,940	6.08%
Salaries & Wages	\$326,496	\$295,000	\$295,000	\$312,940	6.08%
Total Salaries & Wages	\$326,496	\$295,000	\$295,000	\$312,940	6.08%
FICA Taxes					
Supervisor's Office	\$22,473	\$21,750	\$21,500	\$23,300	7.13%
Social Security & Medicare Taxes (FICA)	\$22,473	\$21,750	\$21,500	\$23,300	7.13%
Total FICA Taxes	\$22,473	\$21,750	\$21,500	\$23,300	7.13%
Benefits DC Plan					
Supervisor's Office	\$24,764	\$26,060	\$27,750	\$34,730	33.27%
Retirement Plans DC	\$24,764	\$26,060	\$27,750	\$34,730	33.27%
Total Benefits DC Plan	\$24,764	\$26,060	\$27,750	\$34,730	33.27%
Benefits DB Pension					
Supervisor's Office	\$55,757	\$54,467	\$52,288	\$48,394	-11.15%

Category	FY 2025 Actual Amount	FY 2026 Amended Budget	FY 2026 Estimated Amount	FY 2027 Budgeted	FY 2026 Budget vs. FY 2027 Budgeted (% Change)
Retirement Plans DB	\$55,757	\$54,467	\$52,288	\$48,394	-11.15%
Total Benefits DB Pension	\$55,757	\$54,467	\$52,288	\$48,394	-11.15%
Benefits Life & Health Ins					
Supervisor's Office	\$14,726	\$18,460	\$19,300	\$18,380	-0.43%
Health Insurance	\$3,891	\$5,080	\$5,100	\$4,510	-11.22%
Life and Disability Ins	\$4,488	\$7,380	\$8,200	\$7,870	6.64%
Retirement Health Savings	\$6,346	\$6,000	\$6,000	\$6,000	0.00%
Total Benefits Life & Health Ins	\$14,726	\$18,460	\$19,300	\$18,380	-0.43%
Other Benefits					
Supervisor's Office	\$5,786	\$10,500	\$6,500	\$10,500	0.00%
Other Fringe Benefits	\$67	\$500	\$500	\$500	0.00%
Sick Pay Accrual	\$5,720	\$10,000	\$6,000	\$10,000	0.00%
Total Other Benefits	\$5,786	\$10,500	\$6,500	\$10,500	0.00%
Workers Comp					
Supervisor's Office	\$120	\$110	\$130	\$130	18.18%
Workers Compensation	\$120	\$110	\$130	\$130	18.18%
Total Workers Comp	\$120	\$110	\$130	\$130	18.18%
Supplies					
Supervisor's Office	\$3,390	\$3,000	\$1,500	\$2,500	-16.67%
Office Supplies	\$2,869	\$2,000	\$1,000	\$2,000	0.00%
Dues & Subscriptions	\$521	\$1,000	\$500	\$500	-50.00%
Total Supplies	\$3,390	\$3,000	\$1,500	\$2,500	-16.67%
Professional Services					
Supervisor's Office	\$1,249	\$6,500	\$2,000	\$3,000	-53.85%
Communications	\$772	\$1,500	\$1,000	\$1,000	-33.33%
Training and Conferences	\$477	\$5,000	\$1,000	\$2,000	-60.00%
Total Professional Services	\$1,249	\$6,500	\$2,000	\$3,000	-53.85%
Insurance					
Supervisor's Office	\$8,946	\$13,000	\$13,000	\$14,000	7.69%
Property & Liability Insurance	\$8,946	\$13,000	\$13,000	\$14,000	7.69%
Total Insurance	\$8,946	\$13,000	\$13,000	\$14,000	7.69%
Other					
Supervisor's Office	\$794	\$2,500	\$6,500	\$2,500	0.00%
Meals and Mileage Reimb	-	\$500	\$500	\$500	0.00%
Miscellaneous Expense	\$794	\$2,000	\$6,000	\$2,000	0.00%
Total Other	\$794	\$2,500	\$6,500	\$2,500	0.00%
Retiree Life & Health					
Supervisor's Office	\$40,183	\$41,700	\$39,700	\$46,600	11.75%
Retiree Life Ins	\$1,694	\$1,700	\$2,300	\$2,600	52.94%
Retiree Costs	\$38,489	\$40,000	\$37,400	\$44,000	10.00%
Total Retiree Life & Health	\$40,183	\$41,700	\$39,700	\$46,600	11.75%
Health Insurance Credits					
Supervisor's Office	-\$2,000	-\$2,400	-\$2,000	-\$1,200	-50.00%
Health Insurance Refund/Credits	-\$2,000	-\$2,400	-\$2,000	-\$1,200	-50.00%
Total Health Insurance Credits	-\$2,000	-\$2,400	-\$2,000	-\$1,200	-50.00%
HSA Contributions					

Category	FY 2025 Actual Amount	FY 2026 Amended Budget	FY 2026 Estimated Amount	FY 2027 Budgeted	FY 2026 Budget vs. FY 2027 Budgeted (% Change)
Supervisor's Office	\$7,000	\$3,000	\$3,000	\$3,000	0.00%
Health Insurance HSA Contributions	\$7,000	\$3,000	\$3,000	\$3,000	0.00%
Total HSA Contributions	\$7,000	\$3,000	\$3,000	\$3,000	0.00%
Self Funding Claims					
Supervisor's Office	\$157	\$22,000	\$22,000	\$23,000	4.55%
Health Insurance Self Funding Claims	\$157	\$22,000	\$22,000	\$23,000	4.55%
Total Self Funding Claims	\$157	\$22,000	\$22,000	\$23,000	4.55%
Other Retiree Costs					
Supervisor's Office	\$2,278	\$2,500	\$2,500	\$3,000	20.00%
Retiree Costs HRA payment - retirees	\$2,278	\$2,500	\$2,500	\$3,000	20.00%
Total Other Retiree Costs	\$2,278	\$2,500	\$2,500	\$3,000	20.00%
Retiree Self-Funding Claims					
Supervisor's Office	\$38,027	\$38,000	\$37,000	\$40,000	5.26%
Retiree Costs Self Funding Claims	\$38,027	\$38,000	\$37,000	\$40,000	5.26%
Total Retiree Self-Funding Claims	\$38,027	\$38,000	\$37,000	\$40,000	5.26%
Transfers Out					
Supervisor's Office	\$59,051	\$57,993	\$57,831	\$55,541	-4.23%
Transfers Out Pension Obligation Bond Debt - R	\$42,483	\$57,993	\$57,831	\$55,541	-4.23%
Transfers Out Pension Obligation Bond Debt - A	\$16,568	-	-	-	0.00%
Total Transfers Out	\$59,051	\$57,993	\$57,831	\$55,541	-4.23%
Total Expenditures	\$609,197	\$614,140	\$605,499	\$640,315	4.26%

Supervisor's Office



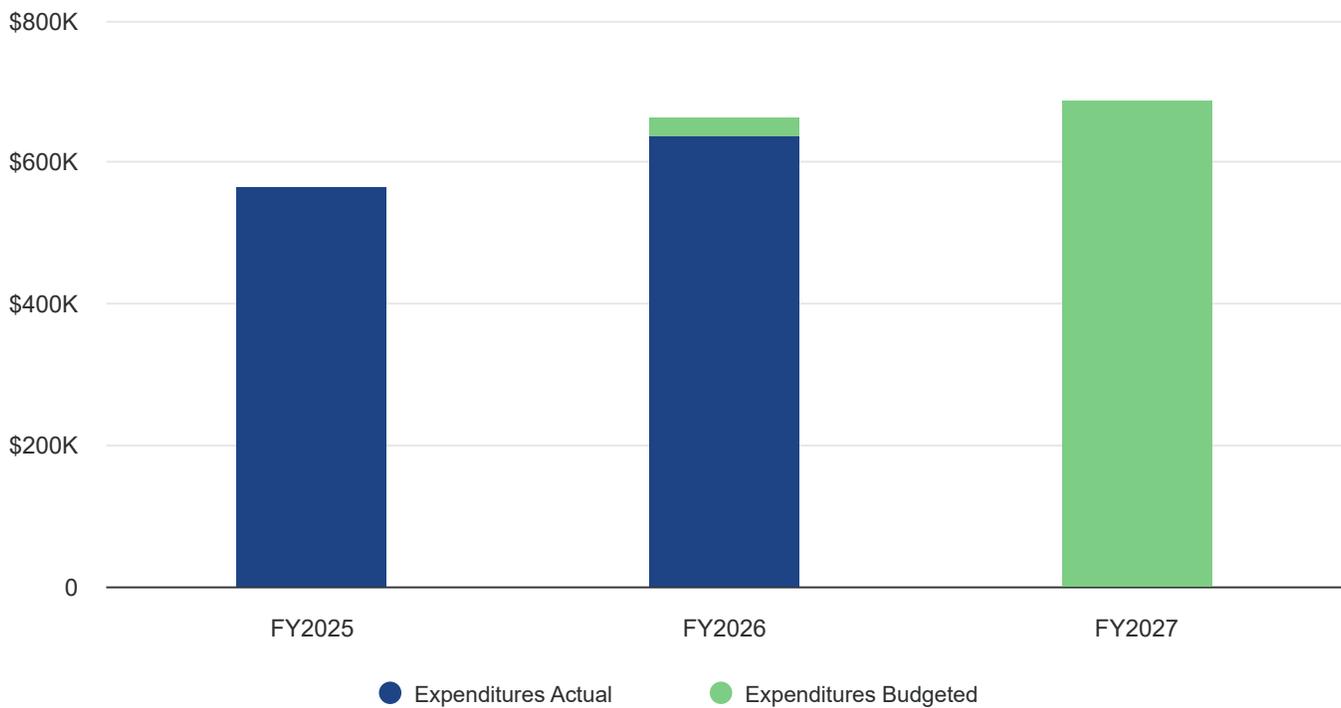
Treasurer's Office

Treasurer Michael Schostak serves as the Chief Investment Officer for over \$460 million of township funds while overseeing the collection of property taxes, water bills, and other departmental receipts for the township's approximately 32,000 parcels and utility accounts.



Expenditure Summary

Historical Expenditures Across Activity

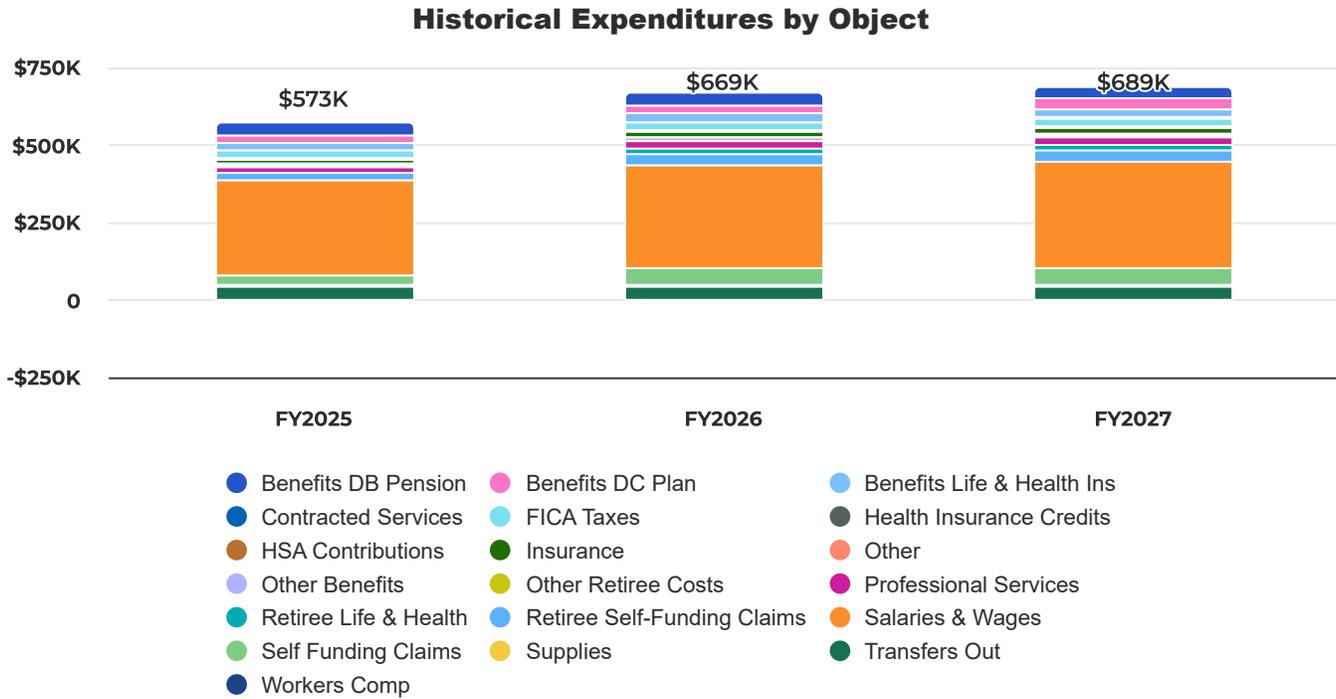


Expenditures by Fund

Expenditures by Fund

Category	FY 2025 Actual Amount	FY 2026 Amended Budget	FY 2026 Estimated Amount	FY 2027 Budgeted	FY 2026 Budget vs. FY 2027 Budgeted (% Change)
General Fund	\$566,025	\$663,420	\$635,770	\$686,077	5.81%
Total Expenditures	\$566,025	\$663,420	\$635,770	\$686,077	5.81%

Expenditures by Object

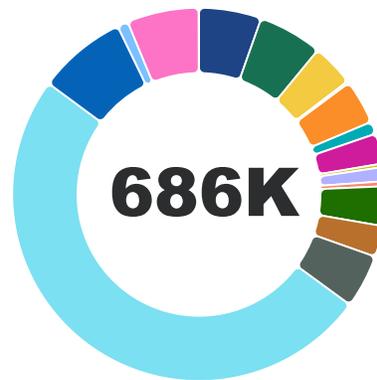


The Treasurer's Office total expenditures for FY2027 increased by 3.42% to \$686,077 compared to FY2026. Salaries & Wages remained the largest category, accounting for 50.29% of the total at \$345,040, which is a 2.57% increase of \$8,660 from the previous year.

Benefits DC Plan saw the most significant increase, rising 35.33% to \$38,230, an increase of \$9,980. Self Funding Claims also increased by 6% to \$53,000, up \$3,000. Retiree Life & Health expenditures grew by 12.73% to \$18,600, an increase of \$2,100. FICA Taxes rose 7.28% to \$26,380, up \$1,790. Insurance increased by 12.5% to \$18,000, a \$2,000 rise. Health Insurance Credits improved by \$3,000, moving to -\$3,000, reflecting a 50% change.

On the other hand, Benefits DB Pension decreased by 7.45% to \$37,304, a reduction of \$3,001. Retiree Self-Funding Claims declined 5.88% to \$32,000, down \$2,000. Benefits Life & Health Insurance dropped 6.52% to \$25,380, a decrease of \$1,770. Professional Services fell slightly by 2.08% to \$23,500, down \$500. Transfers Out decreased marginally by 0.24% to \$42,813, a \$102 reduction. The Other category also declined by 20% to \$2,000, a \$500 decrease.

FY27 Expenditures by Object



Benefits DB Pension	\$37,304	5.44%
Benefits DC Plan	\$38,230	5.57%
Benefits Life & Health Ins	\$25,380	3.70%
Contracted Services	\$1,200	0.17%
FICA Taxes	\$26,380	3.85%
Health Insurance Credits	-\$3,000	-0.44%
HSA Contributions	\$7,500	1.09%
Insurance	\$18,000	2.62%
Other	\$2,000	0.29%
Other Benefits	\$8,500	1.24%
Other Retiree Costs	\$3,000	0.44%
Professional Services	\$23,500	3.43%
Retiree Life & Health	\$18,600	2.71%
Retiree Self-Funding Claims	\$32,000	4.66%
Salaries & Wages	\$345,040	50.29%
Self Funding Claims	\$53,000	7.73%
Supplies	\$6,500	0.95%
Transfers Out	\$42,813	6.24%
Workers Comp	\$130	0.02%

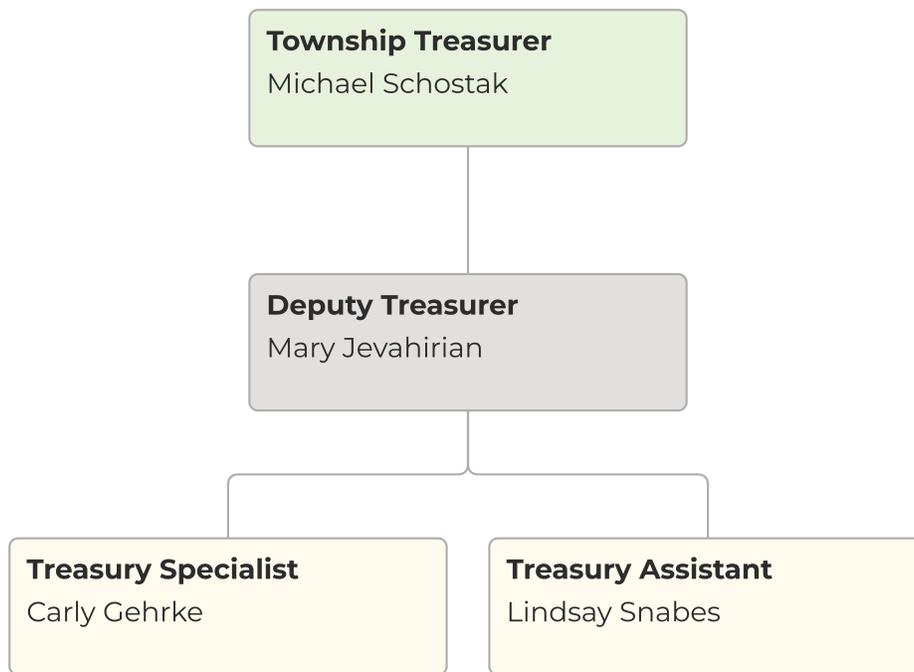
Expenditures by Object

Category	FY 2025 Actual Amount	FY 2026 Amended Budget	FY 2026 Estimated Amount	FY 2027 Budgeted	FY 2026 Budget vs. FY 2027 Budgeted (% Change)
Salaries & Wages					
Treasurer's Office	\$302,441	\$336,380	\$321,000	\$345,040	7.36%
Salaries & Wages	\$302,441	\$336,380	\$321,000	\$345,040	7.36%
Total Salaries & Wages	\$302,441	\$336,380	\$321,000	\$345,040	7.36%
FICA Taxes					
Treasurer's Office	\$22,335	\$24,590	\$24,500	\$26,380	7.28%
Social Security & Medicare Taxes (FICA)	\$22,335	\$24,590	\$24,500	\$26,380	7.28%
Total FICA Taxes	\$22,335	\$24,590	\$24,500	\$26,380	7.28%
Benefits DC Plan					
Treasurer's Office	\$26,429	\$28,250	\$30,000	\$38,230	35.33%
Retirement Plans DC	\$26,429	\$28,250	\$30,000	\$38,230	35.33%
Total Benefits DC Plan	\$26,429	\$28,250	\$30,000	\$38,230	35.33%
Benefits DB Pension					

Category	FY 2025 Actual Amount	FY 2026 Amended Budget	FY 2026 Estimated Amount	FY 2027 Budgeted	FY 2026 Budget vs. FY 2027 Budgeted (% Change)
Treasurer's Office	\$41,260	\$40,305	\$40,305	\$37,304	-7.45%
Retirement Plans DB	\$41,260	\$40,305	\$40,305	\$37,304	-7.45%
Total Benefits DB Pension	\$41,260	\$40,305	\$40,305	\$37,304	-7.45%
Benefits Life & Health Ins					
Treasurer's Office	\$24,675	\$27,150	\$27,400	\$25,380	-6.52%
Health Insurance	\$13,524	\$15,240	\$15,200	\$13,540	-11.15%
Life and Disability Ins	\$4,170	\$4,410	\$4,700	\$4,340	-1.59%
Retirement Health Savings	\$6,981	\$7,500	\$7,500	\$7,500	0.00%
Total Benefits Life & Health Ins	\$24,675	\$27,150	\$27,400	\$25,380	-6.52%
Other Benefits					
Treasurer's Office	\$6,933	\$8,500	\$6,500	\$8,500	0.00%
Other Fringe Benefits	\$107	\$500	\$500	\$500	0.00%
Sick Pay Accrual	\$6,827	\$8,000	\$6,000	\$8,000	0.00%
Total Other Benefits	\$6,933	\$8,500	\$6,500	\$8,500	0.00%
Workers Comp					
Treasurer's Office	\$150	\$130	\$150	\$130	0.00%
Workers Compensation	\$150	\$130	\$150	\$130	0.00%
Total Workers Comp	\$150	\$130	\$150	\$130	0.00%
Supplies					
Treasurer's Office	\$2,036	\$6,500	\$6,000	\$6,500	0.00%
Office Supplies	\$1,068	\$5,000	\$5,000	\$5,000	0.00%
Dues & Subscriptions	\$968	\$1,500	\$1,000	\$1,500	0.00%
Total Supplies	\$2,036	\$6,500	\$6,000	\$6,500	0.00%
Professional Services					
Treasurer's Office	\$16,264	\$24,000	\$20,500	\$23,500	-2.08%
Communications	\$634	\$1,500	\$1,000	\$1,000	-33.33%
Printing & Publishing	\$10,820	\$15,000	\$12,000	\$15,000	0.00%
Training and Conferences	\$4,809	\$7,500	\$7,500	\$7,500	0.00%
Total Professional Services	\$16,264	\$24,000	\$20,500	\$23,500	-2.08%
Contracted Services					
Treasurer's Office	\$300	\$1,200	\$1,200	\$1,200	0.00%
Fees for Service	\$300	\$1,200	\$1,200	\$1,200	0.00%
Total Contracted Services	\$300	\$1,200	\$1,200	\$1,200	0.00%
Insurance					
Treasurer's Office	\$11,825	\$16,000	\$16,000	\$18,000	12.50%
Property & Liability Insurance	\$11,825	\$16,000	\$16,000	\$18,000	12.50%
Total Insurance	\$11,825	\$16,000	\$16,000	\$18,000	12.50%
Other					
Treasurer's Office	\$143	\$2,500	\$1,500	\$2,000	-20.00%
Meals and Mileage Reimb	-	\$500	\$500	\$500	0.00%
Miscellaneous Expense	\$143	\$2,000	\$1,000	\$1,500	-25.00%
Total Other	\$143	\$2,500	\$1,500	\$2,000	-20.00%
Retiree Life & Health					
Treasurer's Office	-\$1,561	\$16,500	\$14,300	\$18,600	12.73%
Retiree Life Ins	\$2,298	\$2,500	\$2,300	\$2,600	4.00%
Retiree Costs	-\$3,859	\$14,000	\$12,000	\$16,000	14.29%
Total Retiree Life & Health	-\$1,561	\$16,500	\$14,300	\$18,600	12.73%

Category	FY 2025 Actual Amount	FY 2026 Amended Budget	FY 2026 Estimated Amount	FY 2027 Budgeted	FY 2026 Budget vs. FY 2027 Budgeted (% Change)
Health Insurance Credits					
Treasurer's Office	-\$5,550	-\$6,000	-\$5,000	-\$3,000	-50.00%
Health Insurance Refund/Credits	-\$5,550	-\$6,000	-\$5,000	-\$3,000	-50.00%
Total Health Insurance Credits	-\$5,550	-\$6,000	-\$5,000	-\$3,000	-50.00%
HSA Contributions					
Treasurer's Office	\$8,000	\$7,500	\$7,500	\$7,500	0.00%
Health Insurance HSA Contributions	\$8,000	\$7,500	\$7,500	\$7,500	0.00%
Total HSA Contributions	\$8,000	\$7,500	\$7,500	\$7,500	0.00%
Self Funding Claims					
Treasurer's Office	\$34,832	\$50,000	\$49,000	\$53,000	6.00%
Health Insurance Self Funding Claims	\$34,832	\$50,000	\$49,000	\$53,000	6.00%
Total Self Funding Claims	\$34,832	\$50,000	\$49,000	\$53,000	6.00%
Other Retiree Costs					
Treasurer's Office	\$3,000	\$3,000	-	\$3,000	0.00%
Retiree Costs HRA payment - retirees	-	-	-	\$3,000	-
Retiree Costs HSA Contributions	\$3,000	\$3,000	-	-	-
Total Other Retiree Costs	\$3,000	\$3,000	-	\$3,000	0.00%
Retiree Self-Funding Claims					
Treasurer's Office	\$29,071	\$34,000	\$32,000	\$32,000	-5.88%
Retiree Costs Self Funding Claims	\$29,071	\$34,000	\$32,000	\$32,000	-5.88%
Total Retiree Self-Funding Claims	\$29,071	\$34,000	\$32,000	\$32,000	-5.88%
Transfers Out					
Treasurer's Office	\$43,442	\$42,915	\$42,915	\$42,813	-0.24%
Transfers Out Pension Obligation Bond Debt - R	\$38,803	\$38,276	\$38,194	\$37,028	-3.26%
Transfers Out Pension Obligation Bond Debt - A	\$4,639	\$4,639	\$4,721	\$5,785	24.70%
Total Transfers Out	\$43,442	\$42,915	\$42,915	\$42,813	-0.24%
Total Expenditures	\$566,025	\$663,420	\$635,770	\$686,077	5.81%

Treasurer's Dept



Clerk's Office

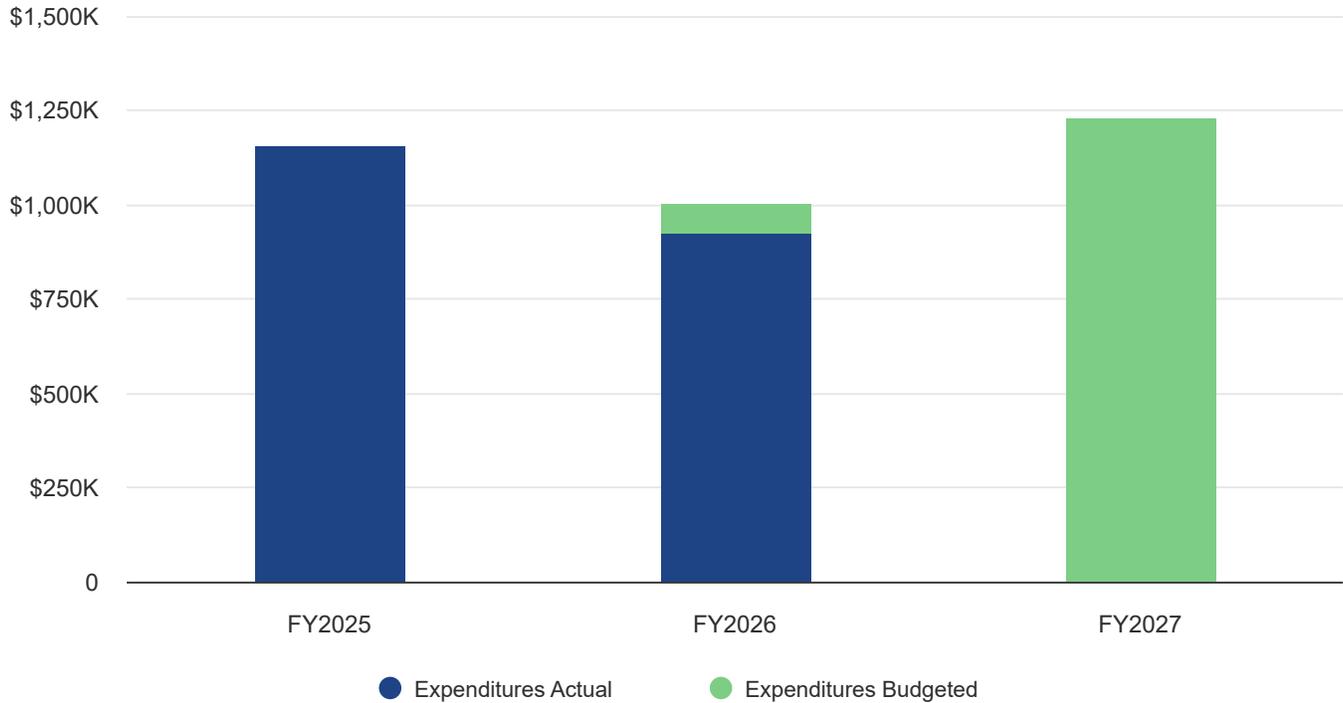
The Clerk's office conducts all federal, state, and local elections in the Township and is secretary to the Board of Trustees and Township lake boards. It keeps official records, certifies resolutions and ordinances, and administers oaths of office for elected and appointed officials. It coordinates the sharing of public records through the FOIA process, processes passport applications, processes numerous licenses and permits, and notarizes documents.



Expenditure Summary

The full-time personnel are split between Clerk and Elections since their responsibilities cross both areas. Years when there are elections taking place will have a higher amount of expenditures. There are costs for administering elections that only occur when there is an election. This includes the costs of hiring part-time employees and precinct workers. This is why there can be a large change from one year to the next.

Historical Expenditures Across Activity



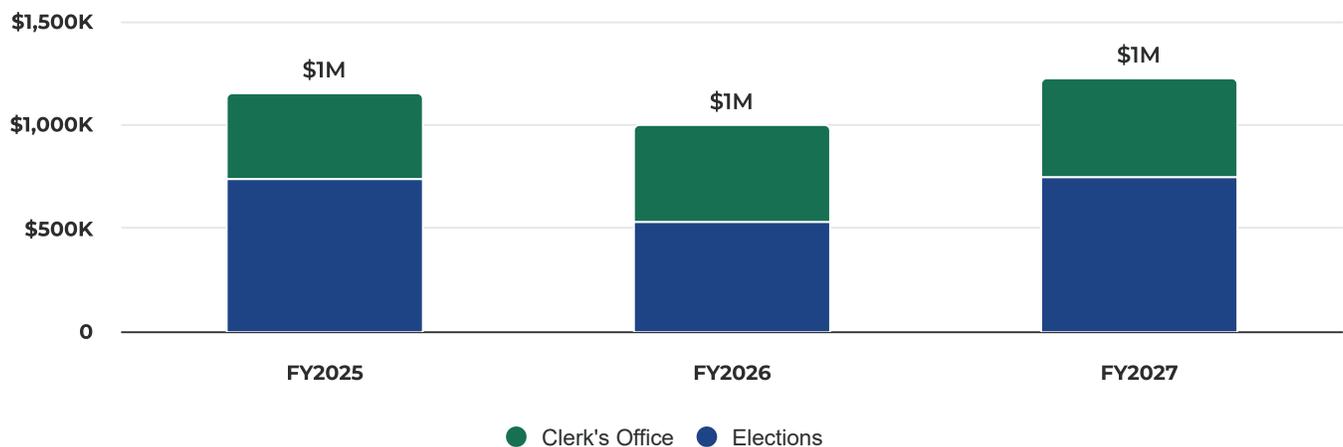
Expenditures by Fund

Expenditures by Fund

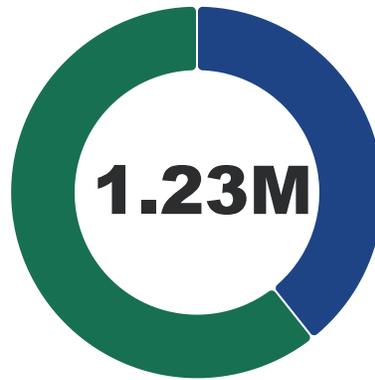
Category	FY 2025 Actual Amount	FY 2026 Amended Budget	FY 2026 Estimated Amount	FY 2027 Budgeted	FY 2026 Budget vs. FY 2027 Budgeted (% Change)
General Fund	\$1,153,887	\$1,002,164	\$923,182	\$1,225,708	22.31%
Total Expenditures	\$1,153,887	\$1,002,164	\$923,182	\$1,225,708	22.31%

Expenditures by Activity

Historical Expenditures by Activity



FY27 Expenditures by Activity



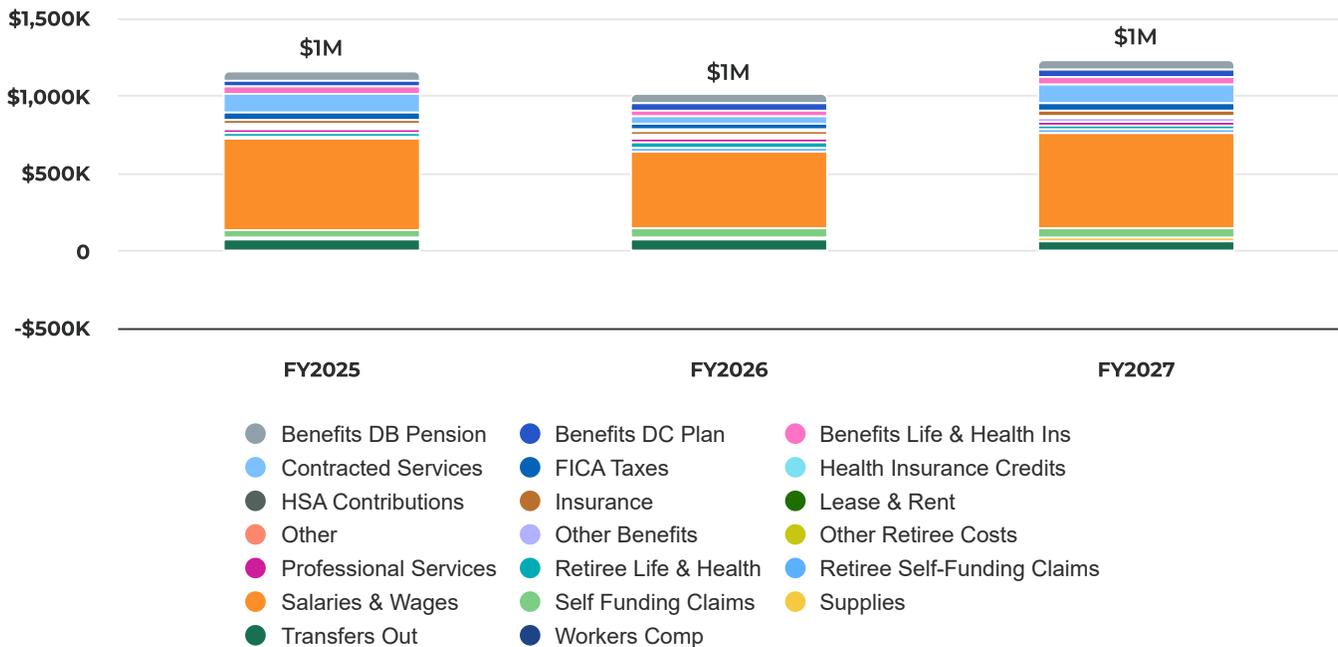
● Clerk's Office	\$481,819 39.31%
● Elections	\$743,889 60.69%

Expenditures by Activity

Category	FY 2025 Actual Amount	FY 2026 Amended Budget	FY 2026 Estimated Amount	FY 2027 Budgeted	FY 2026 Budget vs. FY 2027 Budgeted (% Change)
Clerk's Office	\$414,110	\$472,067	\$440,736	\$481,819	2.07%
Elections	\$739,777	\$530,097	\$482,446	\$743,889	40.33%
Total Expenditures	\$1,153,887	\$1,002,164	\$923,182	\$1,225,708	22.31%

Expenditures by Object

Historical Expenditures by Object



In FY2027, the Clerk's Office budget totals \$1.2 million, marking a 22.31% increase from FY2026's \$1 million. The largest expenditure category remains Salaries & Wages, which increased by \$116,680 or 23.57%, reaching \$611,700 and representing

49.91% of the total budget, slightly up from 49.4% in the previous year. The increases are because there are elections to administer this year.

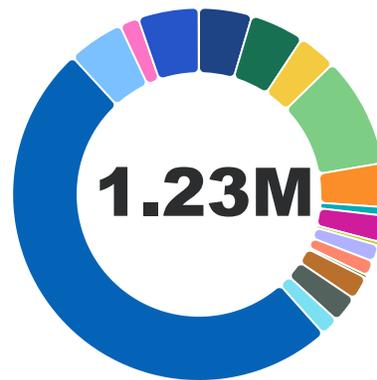
Contracted Services saw a significant rise of \$73,000 or 162.22%, increasing to \$118,000 and accounting for 9.63% of the total budget, up from 4.49% in FY2026. Benefits DC Plan expenditures also grew notably by \$15,000 or 34.98%, totaling \$57,880 and making up 4.72% of the budget, compared to 4.28% previously.

FICA Taxes increased by \$8,970 or 23.7%, reaching \$46,820 and 3.82% of the total, while Other expenses rose by \$9,500 or 118.75% to \$17,500. Supplies increased by \$5,000 or 32.26% to \$20,500, and Lease & Rent appeared at \$4,000 after being zero in the prior year. Insurance costs grew by \$2,000 or 7.69% to \$28,000.

Conversely, Retiree Self-Funding Claims decreased by \$8,000 or 28.57% to \$20,000. Benefits DB Pension declined by \$6,722 or 10.64% to \$56,460, and Professional Services dropped by \$4,000 or 13.79% to \$25,000. Transfers Out decreased by \$2,474 or 3.68% to \$64,798, and Benefits Life & Health Insurance remained nearly flat, decreasing slightly by \$40 or 0.1% to \$41,640.

Overall, the FY2027 budget reflects substantial increases in Salaries & Wages and Contracted Services, contributing to the total budget growth, while some benefit-related categories and Transfers Out experienced moderate declines.

FY27 Expenditures by Object



● Benefits DB Pension	\$56,460	4.61%
● Benefits DC Plan	\$57,880	4.72%
● Benefits Life & Health Ins	\$41,640	3.40%
● Contracted Services	\$118,000	9.63%
● FICA Taxes	\$46,820	3.82%
● Health Insurance Credits	-\$3,600	-0.29%
● HSA Contributions	\$9,000	0.73%
● Insurance	\$28,000	2.28%
● Lease & Rent	\$4,000	0.33%
● Other	\$17,500	1.43%
● Other Benefits	\$16,000	1.31%
● Other Retiree Costs	\$3,000	0.24%
● Professional Services	\$25,000	2.04%
● Retiree Life & Health	\$28,800	2.35%
● Retiree Self-Funding Claims	\$20,000	1.63%
● Salaries & Wages	\$611,700	49.91%
● Self Funding Claims	\$60,000	4.90%
● Supplies	\$20,500	1.67%
● Transfers Out	\$64,798	5.29%
● Workers Comp	\$210	0.02%

Expenditures by Object

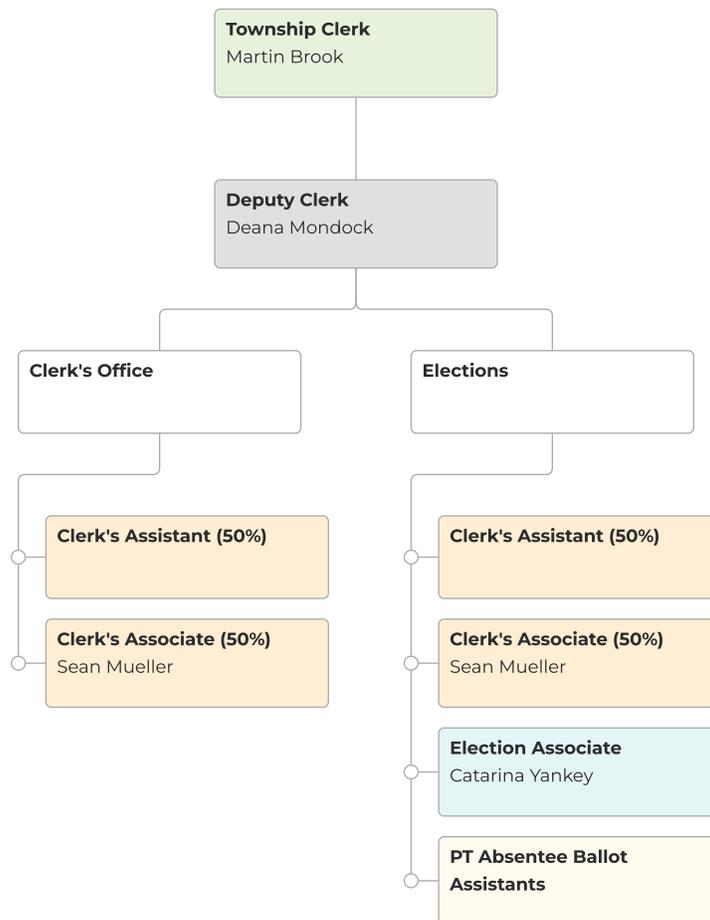
Category	FY 2025 Actual Amount	FY 2026 Amended Budget	FY 2026 Estimated Amount	FY 2027 Budgeted	FY 2026 Budget vs. FY 2027 Budgeted (% Change)
Salaries & Wages					
Clerk's Office	\$215,301	\$237,510	\$225,000	\$253,350	6.67%
Salaries & Wages	\$215,301	\$237,510	\$225,000	\$253,350	6.67%
Elections	\$365,348	\$257,510	\$235,000	\$358,350	39.16%
Salaries & Wages	\$365,348	\$257,510	\$235,000	\$358,350	39.16%
Total Salaries & Wages	\$580,649	\$495,020	\$460,000	\$611,700	23.57%
FICA Taxes					
Clerk's Office	\$16,092	\$18,160	\$17,000	\$19,390	6.77%
Social Security & Medicare Taxes (FICA)	\$16,092	\$18,160	\$17,000	\$19,390	6.77%
Elections	\$28,024	\$19,690	\$18,000	\$27,430	39.31%
Social Security & Medicare Taxes (FICA)	\$28,024	\$19,690	\$18,000	\$27,430	39.31%
Total FICA Taxes	\$44,116	\$37,850	\$35,000	\$46,820	23.70%
Benefits DC Plan					
Clerk's Office	\$20,829	\$21,440	\$22,000	\$28,940	34.98%
Retirement Plans DC	\$20,829	\$21,440	\$22,000	\$28,940	34.98%
Elections	\$20,829	\$21,440	\$22,000	\$28,940	34.98%
Retirement Plans DC	\$20,829	\$21,440	\$22,000	\$28,940	34.98%
Total Benefits DC Plan	\$41,658	\$42,880	\$44,000	\$57,880	34.98%
Benefits DB Pension					
Clerk's Office	\$32,339	\$31,591	\$30,501	\$28,230	-10.64%
Retirement Plans DB	\$32,339	\$31,591	\$30,501	\$28,230	-10.64%
Elections	\$32,339	\$31,591	\$30,501	\$28,230	-10.64%
Retirement Plans DB	\$32,339	\$31,591	\$30,501	\$28,230	-10.64%
Total Benefits DB Pension	\$64,678	\$63,182	\$61,002	\$56,460	-10.64%
Benefits Life & Health Ins					
Clerk's Office	\$19,965	\$20,840	\$20,300	\$20,820	-0.10%
Health Insurance	\$10,380	\$10,160	\$10,000	\$9,040	-11.02%
Life and Disability Ins	\$3,585	\$3,580	\$3,800	\$3,780	5.59%
Retirement Health Savings	\$6,001	\$7,100	\$6,500	\$8,000	12.68%
Elections	\$19,956	\$20,840	\$20,600	\$20,820	-0.10%
Health Insurance	\$10,379	\$10,160	\$10,200	\$9,040	-11.02%
Life and Disability Ins	\$3,576	\$3,580	\$3,900	\$3,780	5.59%
Retirement Health Savings	\$6,001	\$7,100	\$6,500	\$8,000	12.68%
Total Benefits Life & Health Ins	\$39,921	\$41,680	\$40,900	\$41,640	-0.10%
Other Benefits					
Clerk's Office	\$3,648	\$5,500	\$1,500	\$8,000	45.45%
Other Fringe Benefits	\$393	\$500	\$500	\$3,000	500.00%
Sick Pay Accrual	\$3,255	\$5,000	\$1,000	\$5,000	0.00%
Elections	\$3,294	\$5,500	\$2,000	\$8,000	45.45%
Other Fringe Benefits	\$27	\$500	\$1,500	\$3,000	500.00%
Sick Pay Accrual	\$3,268	\$5,000	\$500	\$5,000	0.00%
Total Other Benefits	\$6,942	\$11,000	\$3,500	\$16,000	45.45%
Workers Comp					
Clerk's Office	\$154	\$90	\$180	\$90	0.00%
Workers Compensation	\$154	\$90	\$180	\$90	0.00%

Category	FY 2025 Actual Amount	FY 2026 Amended Budget	FY 2026 Estimated Amount	FY 2027 Budgeted	FY 2026 Budget vs. FY 2027 Budgeted (% Change)
Elections	\$161	\$90	\$90	\$120	33.33%
Workers Compensation	\$161	\$90	\$90	\$120	33.33%
Total Workers Comp	\$315	\$180	\$270	\$210	16.67%
Supplies					
Clerk's Office	\$5,233	\$8,500	\$6,500	\$8,500	0.00%
Misc. Operating Supplies	\$591	\$2,000	\$1,000	\$2,000	0.00%
Office Supplies	\$3,203	\$5,000	\$4,000	\$5,000	0.00%
Dues & Subscriptions	\$1,439	\$1,500	\$1,500	\$1,500	0.00%
Elections	\$14,712	\$7,000	\$3,500	\$12,000	71.43%
Misc. Operating Supplies	\$11,375	\$5,000	\$2,500	\$10,000	100.00%
Office Supplies	\$3,337	\$2,000	\$1,000	\$2,000	0.00%
Total Supplies	\$19,945	\$15,500	\$10,000	\$20,500	32.26%
Professional Services					
Clerk's Office	\$6,854	\$19,000	\$11,500	\$7,000	-63.16%
Communications	\$1,688	\$2,000	\$2,000	\$2,000	0.00%
Printing & Publishing	-	\$2,000	\$2,000	\$2,000	0.00%
Training and Conferences	\$5,166	\$15,000	\$7,500	\$3,000	-80.00%
Elections	\$12,982	\$10,000	\$6,000	\$18,000	80.00%
Printing & Publishing	\$12,982	\$10,000	\$4,000	\$15,000	50.00%
Training and Conferences	-	-	\$2,000	\$3,000	-
Total Professional Services	\$19,836	\$29,000	\$17,500	\$25,000	-13.79%
Contracted Services					
Elections	\$124,340	\$45,000	\$38,500	\$118,000	162.22%
Fees for Service	\$88,100	\$5,000	\$1,500	\$60,000	1,100.00%
Contracted Services	-	-	-	\$18,000	-
Equipment - Contracted R&M	\$36,240	\$40,000	\$37,000	\$40,000	0.00%
Total Contracted Services	\$124,340	\$45,000	\$38,500	\$118,000	162.22%
Insurance					
Clerk's Office	\$10,307	\$13,000	\$13,000	\$14,000	7.69%
Property & Liability Insurance	\$10,307	\$13,000	\$13,000	\$14,000	7.69%
Elections	\$10,307	\$13,000	\$13,000	\$14,000	7.69%
Property & Liability Insurance	\$10,307	\$13,000	\$13,000	\$14,000	7.69%
Total Insurance	\$20,614	\$26,000	\$26,000	\$28,000	7.69%
Other					
Clerk's Office	\$962	\$3,000	\$2,500	\$2,500	-16.67%
Meals and Mileage Reimb	\$27	\$1,000	\$1,000	\$1,000	0.00%
Miscellaneous Expense	\$936	\$2,000	\$1,500	\$1,500	-25.00%
Elections	\$20,753	\$5,000	\$2,500	\$15,000	200.00%
Miscellaneous Expense	\$20,753	\$5,000	\$2,500	\$15,000	200.00%
Total Other	\$21,715	\$8,000	\$5,000	\$17,500	118.75%
Retiree Life & Health					
Clerk's Office	\$11,889	\$13,400	\$13,400	\$14,400	7.46%
Retiree Life Ins	\$749	\$900	\$800	\$900	0.00%
Retiree Costs	\$11,140	\$12,500	\$12,600	\$13,500	8.00%
Elections	\$11,889	\$13,400	\$13,400	\$14,400	7.46%

Category	FY 2025 Actual Amount	FY 2026 Amended Budget	FY 2026 Estimated Amount	FY 2027 Budgeted	FY 2026 Budget vs. FY 2027 Budgeted (% Change)
Retiree Life Ins	\$749	\$900	\$800	\$900	0.00%
Retiree Costs	\$11,140	\$12,500	\$12,600	\$13,500	8.00%
Total Retiree Life & Health	\$23,778	\$26,800	\$26,800	\$28,800	7.46%
Lease & Rent					
Elections	\$4,304	-	-	\$4,000	-
Rent and Leases	\$4,304	-	-	\$4,000	-
Total Lease & Rent	\$4,304	-	-	\$4,000	-
Health Insurance Credits					
Clerk's Office	-\$3,750	-\$3,600	-\$2,900	-\$1,800	-50.00%
Health Insurance Refund/Credits	-\$3,750	-\$3,600	-\$2,900	-\$1,800	-50.00%
Elections	-\$3,750	-\$3,600	-\$2,900	-\$1,800	-50.00%
Health Insurance Refund/Credits	-\$3,750	-\$3,600	-\$2,900	-\$1,800	-50.00%
Total Health Insurance Credits	-\$7,500	-\$7,200	-\$5,800	-\$3,600	-50.00%
HSA Contributions					
Clerk's Office	\$4,500	\$4,500	\$4,700	\$4,500	0.00%
Health Insurance HSA Contributions	\$4,500	\$4,500	\$4,700	\$4,500	0.00%
Elections	\$4,500	\$4,500	\$4,700	\$4,500	0.00%
Health Insurance HSA Contributions	\$4,500	\$4,500	\$4,700	\$4,500	0.00%
Total HSA Contributions	\$9,000	\$9,000	\$9,400	\$9,000	0.00%
Self Funding Claims					
Clerk's Office	\$24,259	\$30,000	\$28,000	\$30,000	0.00%
Health Insurance Self Funding Claims	\$24,259	\$30,000	\$28,000	\$30,000	0.00%
Elections	\$24,259	\$30,000	\$28,000	\$30,000	0.00%
Health Insurance Self Funding Claims	\$24,259	\$30,000	\$28,000	\$30,000	0.00%
Total Self Funding Claims	\$48,519	\$60,000	\$56,000	\$60,000	0.00%
Other Retiree Costs					
Clerk's Office	\$1,323	\$1,500	\$1,000	\$1,500	0.00%
Retiree Costs HRA payment - retirees	\$573	\$750	\$1,000	\$1,500	100.00%
Retiree Costs HSA Contributions	\$750	\$750	-	-	-
Elections	\$1,323	\$1,500	\$1,000	\$1,500	0.00%
Retiree Costs HRA payment - retirees	\$573	\$750	\$1,000	\$1,500	100.00%
Retiree Costs HSA Contributions	\$750	\$750	-	-	-
Total Other Retiree Costs	\$2,646	\$3,000	\$2,000	\$3,000	0.00%
Retiree Self-Funding Claims					
Clerk's Office	\$9,507	\$14,000	\$13,000	\$10,000	-28.57%
Retiree Costs Self Funding Claims	\$9,507	\$14,000	\$13,000	\$10,000	-28.57%
Elections	\$9,507	\$14,000	\$13,000	\$10,000	-28.57%
Retiree Costs Self Funding Claims	\$9,507	\$14,000	\$13,000	\$10,000	-28.57%

Category	FY 2025 Actual Amount	FY 2026 Amended Budget	FY 2026 Estimated Amount	FY 2027 Budgeted	FY 2026 Budget vs. FY 2027 Budgeted (% Change)
Total Retiree Self-Funding Claims	\$19,014	\$28,000	\$26,000	\$20,000	-28.57%
Transfers Out					
Clerk's Office	\$34,699	\$33,636	\$33,555	\$32,399	-3.68%
Transfers Out Pension Obligation Bond Debt - R	\$34,699	\$33,636	\$33,555	\$32,399	-3.68%
Elections	\$34,699	\$33,636	\$33,555	\$32,399	-3.68%
Transfers Out Pension Obligation Bond Debt - R	\$34,699	\$33,636	\$33,555	\$32,399	-3.68%
Total Transfers Out	\$69,398	\$67,272	\$67,110	\$64,798	-3.68%
Total Expenditures	\$1,153,887	\$1,002,164	\$923,182	\$1,225,708	22.31%

Clerks Dept

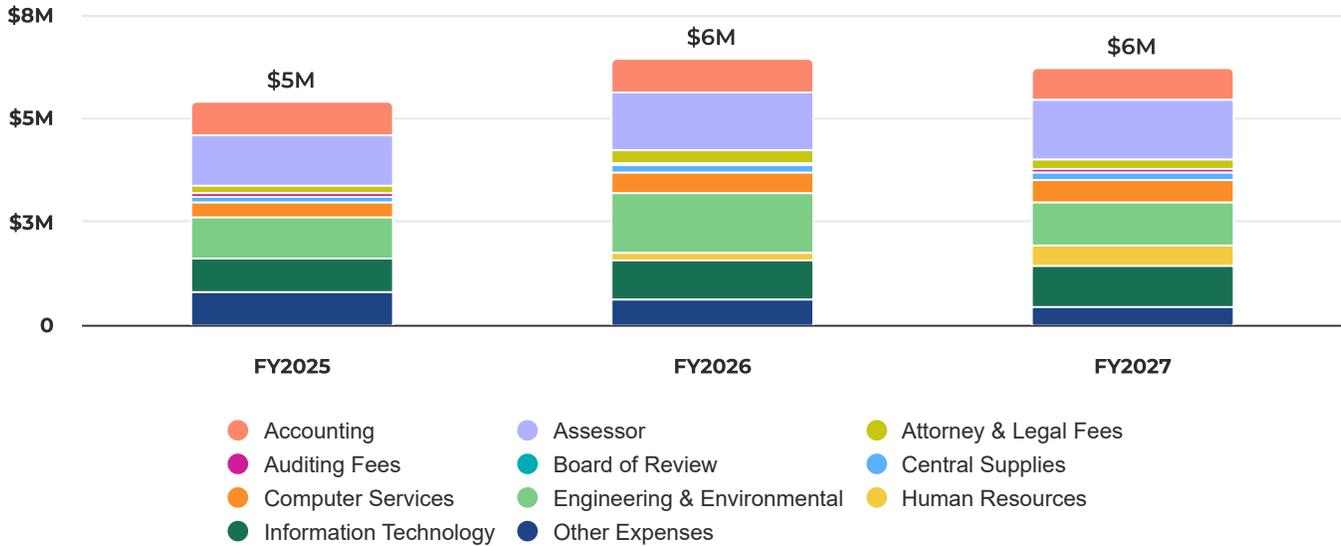


General Government

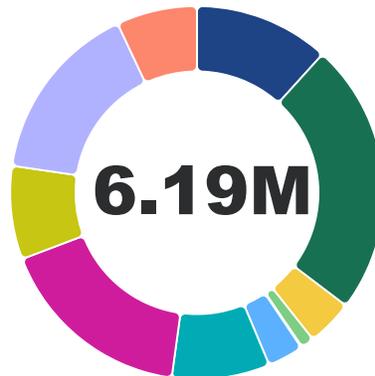
General Government is a category of departments or areas within the General Fund that provide general services to the public or to other departments. The summary below presents the total costs of these departments. There are other areas of this budget where the departments are presented separately.

Expenditures by Activity

Historical Expenditures by Activity



FY27 Expenditures by Activity



Accounting	\$725,311	11.72%
Assessor	\$1,461,220	23.61%
Attorney & Legal Fees	\$250,000	4.04%
Auditing Fees	\$70,000	1.13%
Board of Review	\$5,500	0.09%
Central Supplies	\$192,000	3.10%
Computer Services	\$525,000	8.48%
Engineering & Environmental	\$1,056,395	17.07%
Human Resources	\$500,150	8.08%
Information Technology	\$973,168	15.72%
Other Expenses	\$431,500	6.97%

Expenditures by Activity

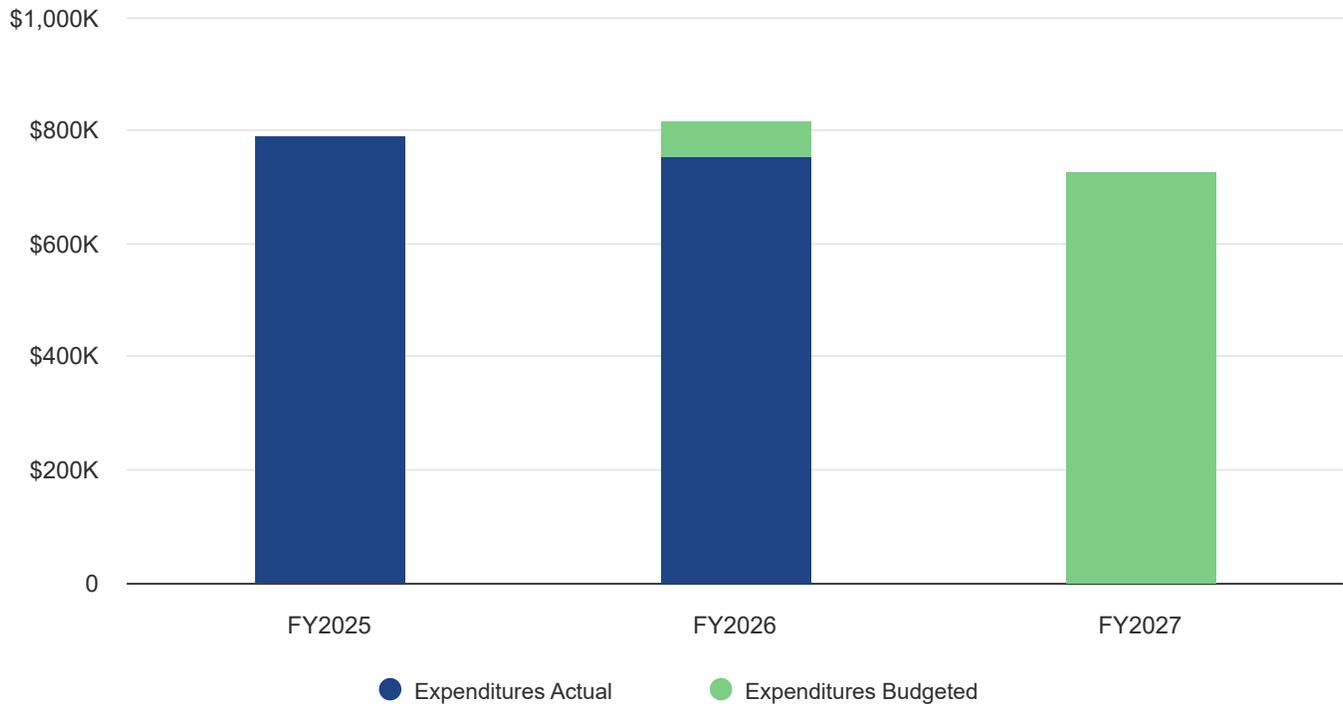
Category	FY 2025 Actual Amount	FY 2026 Amended Budget	FY 2026 Estimated Amount	FY 2027 Budgeted	FY 2026 Budget vs. FY 2027 Budgeted (% Change)
Accounting	\$788,028.52	\$815,166.00	\$752,125.00	\$725,311.00	-11.02%
Auditing Fees	\$59,250.00	\$65,000.00	\$62,750.00	\$70,000.00	7.69%
Information Technology	\$825,805.13	\$954,881.00	\$918,177.00	\$973,168.00	5.22%
Board of Review	\$2,338.17	\$5,500.00	\$5,500.00	\$5,500.00	0.00%
Computer Services	\$387,303.02	\$500,000.00	\$400,000.00	\$525,000.00	5.00%
Assessor	\$1,243,183.21	\$1,385,044.00	\$1,352,748.00	\$1,461,220.00	5.50%
Attorney & Legal Fees	\$198,043.23	\$300,000.00	\$300,000.00	\$250,000.00	0.00%
Central Supplies	\$121,140.23	\$187,000.00	\$175,000.00	\$192,000.00	40.15%
Other Expenses	\$786,624.00	\$590,250.00	\$532,500.00	\$431,500.00	-51.53%
Engineering & Environmental	\$980,548.13	\$1,419,945.00	\$1,374,275.00	\$1,056,395.00	-32.71%
Human Resources	-	\$205,670.00	\$193,850.00	\$500,150.00	51.25%
Total Expenditures	\$5,392,263.64	\$6,428,456.00	\$6,066,925.00	\$6,190,244.00	-9.94%

Accounting

The Accounting Department is responsible for financial administration, payables, receivables, payroll and benefits processing, and budgeting. This includes preparing the annual budget for all departments, preparing financial statements and working with the auditors annually, and preparing a biweekly payroll for approximately 400 employees, including the Library.

Expenditure Summary

Historical Expenditures Across Activity

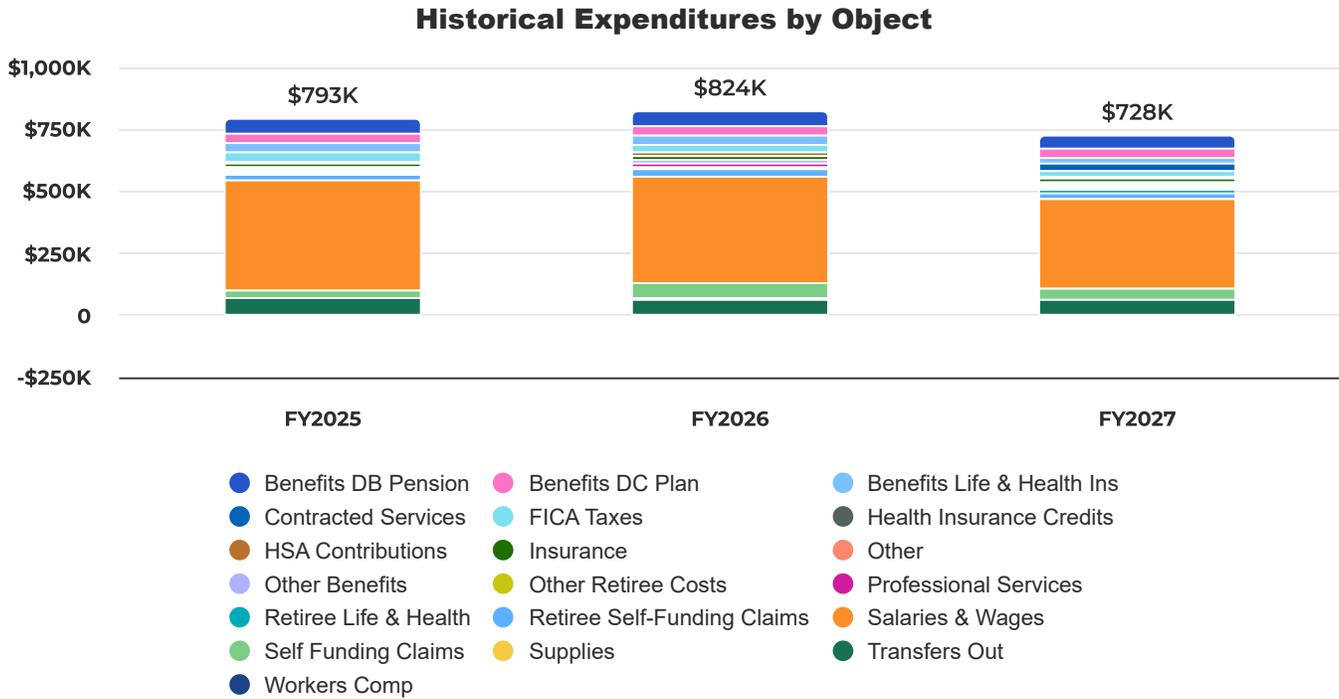


Expenditures by Fund

Expenditures by Fund

Category	FY 2025 Actual Amount	FY 2026 Amended Budget	FY 2026 Estimated Amount	FY 2027 Budgeted	FY 2026 Budget vs. FY 2027 Budgeted (% Change)
General Fund	\$788,029	\$815,166	\$752,125	\$725,311	-11.02%
Total Expenditures	\$788,029	\$815,166	\$752,125	\$725,311	-11.02%

Expenditures by Object



The total budget for Accounting in FY2027 is \$725,311, representing an 11.02% decrease from the FY2026 total of \$815,166. The largest expenditure category remains Salaries & Wages, which decreased by \$66,680 or 15.59%, accounting for 49.79% of the FY2027 total, down from 52.48% in FY2026. The decrease is caused by some reorganization as part of developing a new HR Department.

Transfers Out is the second largest category at \$63,063, a 2.91% decrease from \$64,953 in FY2026, now representing 8.69% of the total budget, up from 7.97%. Benefits DB Pension decreased by \$6,055 or 9.93% to \$54,948, making up 7.58% of the FY2027 budget, slightly down from 7.48% previously.

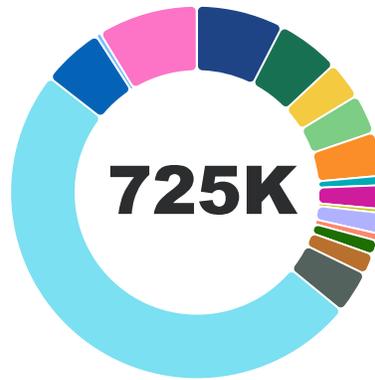
Benefits DC Plan increased by \$1,660 or 4.34% to \$39,910, rising to 5.5% of the total budget from 4.69%. Self Funding Claims saw a significant decrease of \$26,000 or 40%, falling to \$39,000 and representing 5.38% of the budget, down from 7.97% in FY2026.

Benefits Life & Health Insurance decreased by \$11,480 or 32.44% to \$23,910, making up 3.3% of the budget, down from 4.34%. Insurance also decreased by \$3,000 or 16.67% to \$15,000, representing 2.07% of the total, down from 2.21%.

Among the largest increases, Contracted Services rose to \$25,000, Health Insurance Credits improved by \$6,000 to -\$2,400 (a 71.43% change), Other Benefits increased by \$2,500 or 23.81% to \$13,000, and Retiree Self-Funding Claims increased by \$2,000 or 8% to \$27,000. Benefits DC Plan and Other Retiree Costs also saw moderate increases.

Significant decreases include Salaries & Wages, Self Funding Claims, Benefits Life & Health Insurance, Benefits DB Pension, FICA Taxes, HSA Contributions (down \$4,500 or 42.86% to \$6,000), Insurance, Professional Services (down \$2,500 or 21.74% to \$9,000), Transfers Out, and Supplies.

FY27 Expenditures by Object



Benefits DB Pension	\$54,948	7.58%
Benefits DC Plan	\$39,910	5.50%
Benefits Life & Health Ins	\$23,910	3.30%
Contracted Services	\$25,000	3.45%
FICA Taxes	\$27,630	3.81%
Health Insurance Credits	-\$2,400	-0.33%
HSA Contributions	\$6,000	0.83%
Insurance	\$15,000	2.07%
Other	\$2,500	0.34%
Other Benefits	\$13,000	1.79%
Other Retiree Costs	\$4,500	0.62%
Professional Services	\$9,000	1.24%
Retiree Life & Health	\$13,000	1.79%
Retiree Self-Funding Claims	\$27,000	3.72%
Salaries & Wages	\$361,110	49.79%
Self Funding Claims	\$39,000	5.38%
Supplies	\$3,000	0.41%
Transfers Out	\$63,063	8.69%
Workers Comp	\$140	0.02%

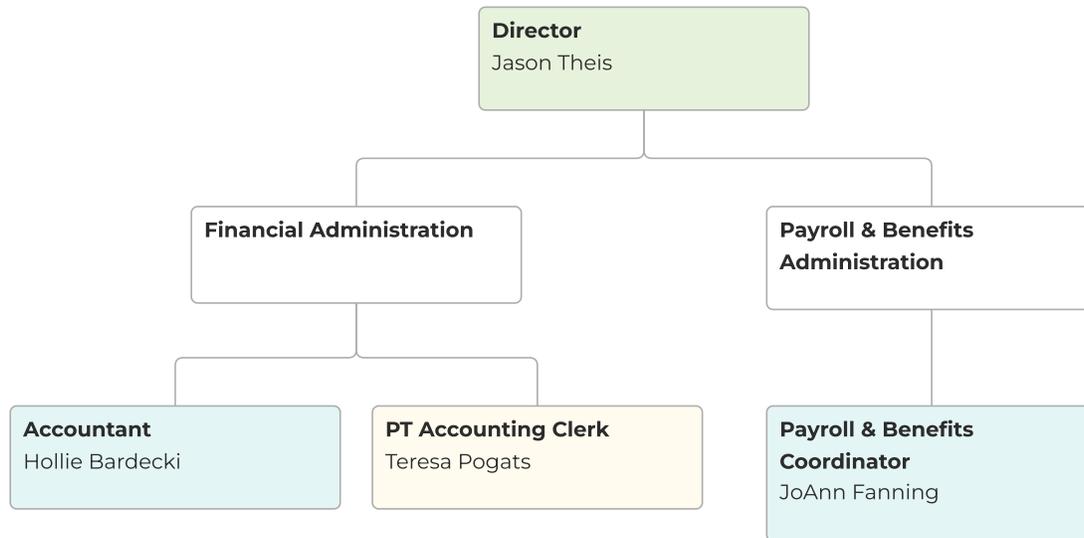
Expenditures by Object

Category	FY 2025 Actual Amount	FY 2026 Amended Budget	FY 2026 Estimated Amount	FY 2027 Budgeted	FY 2026 Budget vs. FY 2027 Budgeted (% Change)
Salaries & Wages					
Accounting	\$442,932	\$427,790	\$395,000	\$361,110	-15.59%
Salaries & Wages	\$442,932	\$427,790	\$395,000	\$361,110	-15.59%
Total Salaries & Wages	\$442,932	\$427,790	\$395,000	\$361,110	-15.59%
FICA Taxes					
Accounting	\$34,697	\$32,720	\$30,000	\$27,630	-15.56%
Social Security & Medicare Taxes (FICA)	\$34,697	\$32,720	\$30,000	\$27,630	-15.56%
Total FICA Taxes	\$34,697	\$32,720	\$30,000	\$27,630	-15.56%
Benefits DC Plan					
Accounting	\$39,709	\$38,250	\$37,000	\$39,910	4.34%
Retirement Plans DC	\$39,709	\$38,250	\$37,000	\$39,910	4.34%
Total Benefits DC Plan	\$39,709	\$38,250	\$37,000	\$39,910	4.34%
Benefits DB Pension					

Category	FY 2025 Actual Amount	FY 2026 Amended Budget	FY 2026 Estimated Amount	FY 2027 Budgeted	FY 2026 Budget vs. FY 2027 Budgeted (% Change)
Accounting	\$62,448	\$61,003	\$59,369	\$54,948	-9.93%
Retirement Plans DB	\$62,448	\$61,003	\$59,369	\$54,948	-9.93%
Total Benefits DB Pension	\$62,448	\$61,003	\$59,369	\$54,948	-9.93%
Benefits Life & Health Ins					
Accounting	\$35,038	\$35,390	\$30,800	\$23,910	-32.44%
Health Insurance	\$17,299	\$20,320	\$18,000	\$13,530	-33.42%
Life and Disability Ins	\$4,700	\$4,570	\$4,300	\$3,610	-21.01%
Retirement Health Savings	\$13,039	\$10,500	\$8,500	\$6,770	-35.52%
Total Benefits Life & Health Ins	\$35,038	\$35,390	\$30,800	\$23,910	-32.44%
Other Benefits					
Accounting	\$11,737	\$10,500	-\$500	\$13,000	23.81%
Other Fringe Benefits	\$140	\$500	\$1,500	\$3,000	500.00%
Sick Pay Accrual	\$11,597	\$10,000	-\$2,000	\$10,000	0.00%
Total Other Benefits	\$11,737	\$10,500	-\$500	\$13,000	23.81%
Workers Comp					
Accounting	\$187	\$160	\$175	\$140	-12.50%
Workers Compensation	\$187	\$160	\$175	\$140	-12.50%
Total Workers Comp	\$187	\$160	\$175	\$140	-12.50%
Supplies					
Accounting	\$1,933	\$3,500	\$3,000	\$3,000	-14.29%
Office Supplies	\$753	\$1,500	\$1,500	\$1,500	0.00%
Dues & Subscriptions	\$1,180	\$2,000	\$1,500	\$1,500	-25.00%
Total Supplies	\$1,933	\$3,500	\$3,000	\$3,000	-14.29%
Professional Services					
Accounting	\$6,732	\$11,500	\$9,000	\$9,000	-21.74%
Communications	\$704	\$1,500	\$1,500	\$1,500	0.00%
Training and Conferences	\$6,028	\$10,000	\$7,500	\$7,500	-25.00%
Total Professional Services	\$6,732	\$11,500	\$9,000	\$9,000	-21.74%
Contracted Services					
Accounting	-	-	-	\$25,000	-
Contracted Services	-	-	-	\$25,000	-
Total Contracted Services	-	-	-	\$25,000	-
Insurance					
Accounting	\$12,705	\$18,000	\$18,000	\$15,000	-16.67%
Property & Liability Insurance	\$12,705	\$18,000	\$18,000	\$15,000	-16.67%
Total Insurance	\$12,705	\$18,000	\$18,000	\$15,000	-16.67%
Other					
Accounting	\$2,850	\$2,500	\$3,000	\$2,500	0.00%
Meals and Mileage Reimb	\$472	\$500	\$500	\$500	0.00%
Miscellaneous Expense	\$2,378	\$2,000	\$2,500	\$2,000	0.00%
Total Other	\$2,850	\$2,500	\$3,000	\$2,500	0.00%
Retiree Life & Health					
Accounting	\$11,094	\$12,800	\$11,100	\$13,000	1.56%
Retiree Life Ins	\$695	\$800	\$900	\$1,000	25.00%
Retiree Costs	\$10,400	\$12,000	\$10,200	\$12,000	0.00%
Total Retiree Life & Health	\$11,094	\$12,800	\$11,100	\$13,000	1.56%
Health Insurance Credits					

Category	FY 2025 Actual Amount	FY 2026 Amended Budget	FY 2026 Estimated Amount	FY 2027 Budgeted	FY 2026 Budget vs. FY 2027 Budgeted (% Change)
Accounting	-\$5,450	-\$8,400	-\$4,650	-\$2,400	-71.43%
Health Insurance Refund/Credits	-\$5,450	-\$8,400	-\$4,650	-\$2,400	-71.43%
Total Health Insurance Credits	-\$5,450	-\$8,400	-\$4,650	-\$2,400	-71.43%
HSA Contributions					
Accounting	\$8,000	\$10,500	\$6,000	\$6,000	-42.86%
Health Insurance HSA Contributions	\$8,000	\$10,500	\$6,000	\$6,000	-42.86%
Total HSA Contributions	\$8,000	\$10,500	\$6,000	\$6,000	-42.86%
Self Funding Claims					
Accounting	\$30,965	\$65,000	\$62,000	\$39,000	-40.00%
Health Insurance Self Funding Claims	\$30,965	\$65,000	\$62,000	\$39,000	-40.00%
Total Self Funding Claims	\$30,965	\$65,000	\$62,000	\$39,000	-40.00%
Other Retiree Costs					
Accounting	\$3,778	\$4,000	\$4,000	\$4,500	12.50%
Retiree Costs HRA payment - retirees	\$2,278	\$2,500	\$2,500	\$3,000	20.00%
Retiree Costs HSA Contributions	\$1,500	\$1,500	\$1,500	\$1,500	0.00%
Total Other Retiree Costs	\$3,778	\$4,000	\$4,000	\$4,500	12.50%
Retiree Self-Funding Claims					
Accounting	\$22,129	\$25,000	\$24,000	\$27,000	8.00%
Retiree Costs Self Funding Claims	\$22,129	\$25,000	\$24,000	\$27,000	8.00%
Total Retiree Self-Funding Claims	\$22,129	\$25,000	\$24,000	\$27,000	8.00%
Transfers Out					
Accounting	\$66,544	\$64,953	\$64,831	\$63,063	-2.91%
Transfers Out Pension Obligation Bond Debt - R	\$66,544	\$64,953	\$64,831	\$63,063	-2.91%
Total Transfers Out	\$66,544	\$64,953	\$64,831	\$63,063	-2.91%
Total Expenditures	\$788,029	\$815,166	\$752,125	\$725,311	-11.02%

Accounting

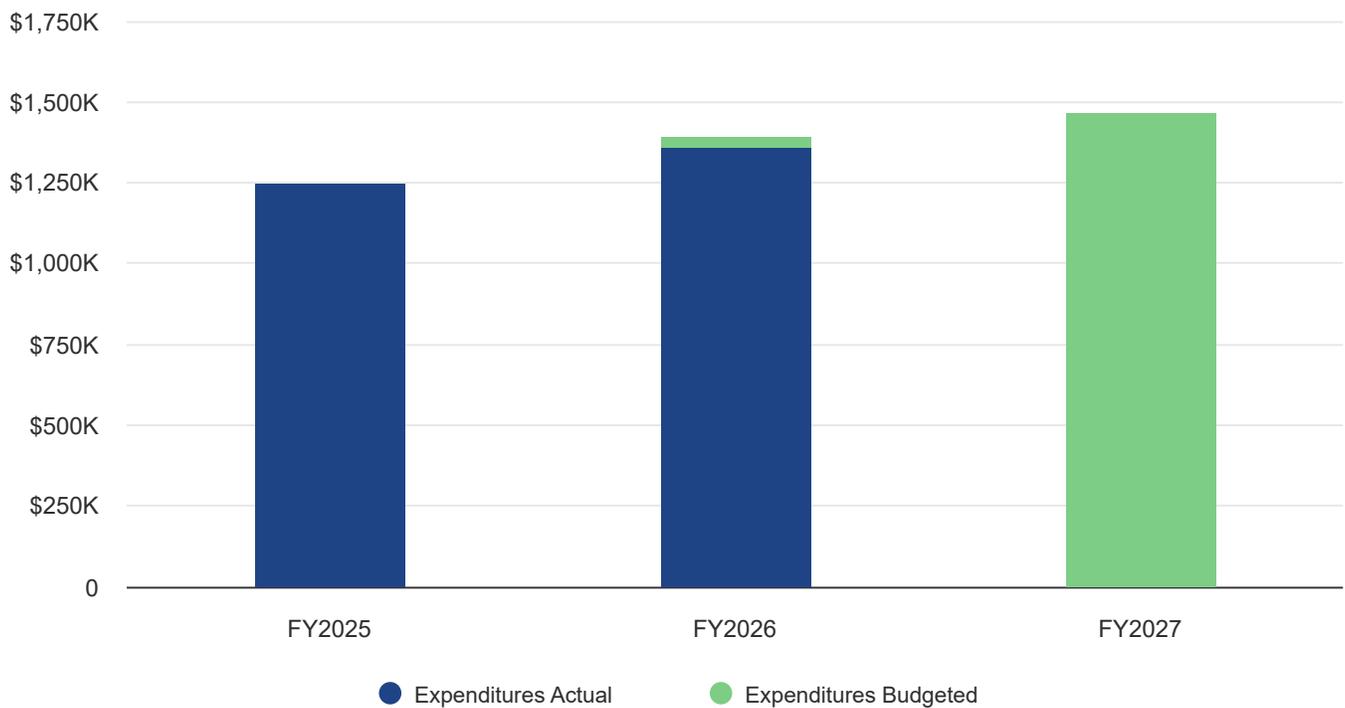


Assessing

The main function of this department is Assessment Administration, which includes updating the State Equalized Values and the Taxable Values of every property within the Township's borders. There is an agreement with the City of Sylvan Lake to perform assessment administration for the properties there and the Township receives a fee for those services. The department has to visually inspect a percentage of the properties each year, and residents have opportunities to contest their Assessed Value through the March Board of Review.

Expenditure Summary

Historical Expenditures Across Activity

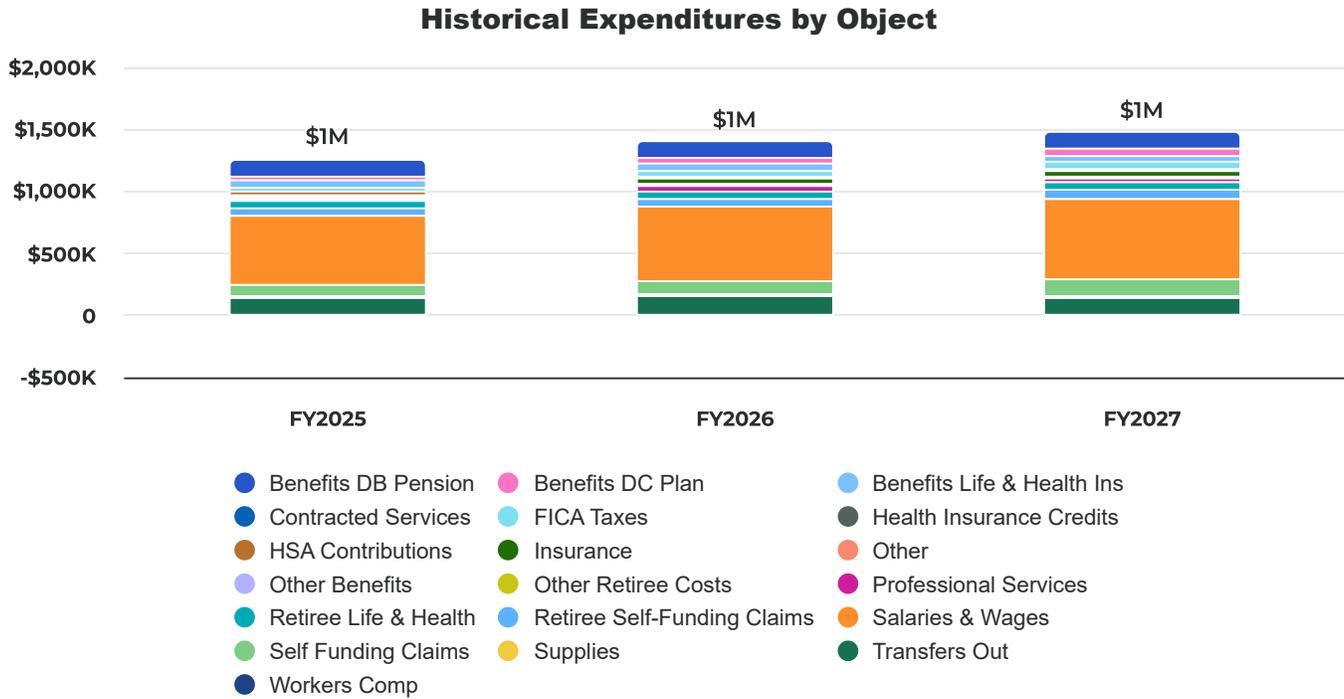


Expenditures by Fund

Expenditures by Fund

Category	FY 2025 Actual Amount	FY 2026 Amended Budget	FY 2026 Estimated Amount	FY 2027 Budgeted	FY 2026 Budget vs. FY 2027 Budgeted (% Change)
General Fund	\$1,245,521	\$1,390,544	\$1,358,248	\$1,466,720	5.48%
Total Expenditures	\$1,245,521	\$1,390,544	\$1,358,248	\$1,466,720	5.48%

Expenditures by Object



The total budget for Assessing in FY2027 is \$1.5 million, reflecting a 5.48% increase from FY2026's \$1.4 million. Salaries & Wages remain the largest expenditure category, increasing by \$41,530 or 6.92% to \$641,790, now representing 43.76% of the total budget, slightly up from 43.17% in FY2026.

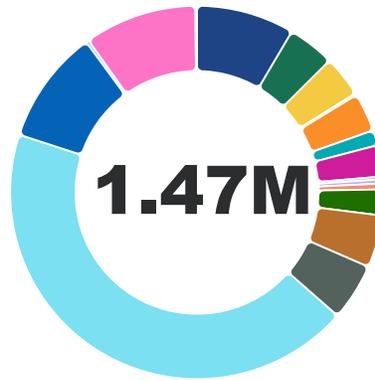
Self Funding Claims saw a significant increase of \$36,000 or 32.73%, rising to \$146,000 and accounting for 9.95% of the total budget, up from 7.91% previously. Benefits DC Plan also experienced a notable increase of \$16,720 or 38.84%, reaching \$59,770 and 4.08% of the total.

Transfers Out decreased by \$3,241 or 2.21% to \$143,482, making up 9.78% of the budget, down from 10.55%. Benefits DB Pension declined by \$12,783 or 9.28% to \$125,018, reducing its share from 9.91% to 8.52% of the total budget.

Retiree Life & Health increased by \$7,000 or 11.69% to \$66,900, while Retiree Self-Funding Claims rose by \$3,000 or 4.29% to \$73,000. FICA Taxes increased by \$3,160 or 6.88% to \$49,100, and Insurance grew by \$2,000 or 5.26% to \$40,000.

Among the largest decreases, Supplies dropped sharply by \$13,000 or 78.79% to \$3,500. Other Benefits fell by \$5,000 or 47.62% to \$5,500, and Professional Services decreased by \$5,000 or 13.16% to \$33,000. Benefits Life & Health Insurance declined by \$2,740 or 4.95% to \$52,590, and Other expenses decreased by \$500 or 12.5% to \$3,500.

FY27 Expenditures by Object



Benefits DB Pension	\$125,018	8.52%
Benefits DC Plan	\$59,770	4.08%
Benefits Life & Health Ins	\$52,590	3.59%
Contracted Services	\$2,500	0.17%
FICA Taxes	\$49,100	3.35%
Health Insurance Credits	-\$7,800	-0.53%
HSA Contributions	\$19,500	1.33%
Insurance	\$40,000	2.73%
Other	\$3,500	0.24%
Other Benefits	\$5,500	0.37%
Other Retiree Costs	\$7,500	0.51%
Professional Services	\$33,000	2.25%
Retiree Life & Health	\$66,900	4.56%
Retiree Self-Funding Claims	\$73,000	4.98%
Salaries & Wages	\$641,790	43.76%
Self Funding Claims	\$146,000	9.95%
Supplies	\$3,500	0.24%
Transfers Out	\$143,482	9.78%
Workers Comp	\$1,870	0.13%

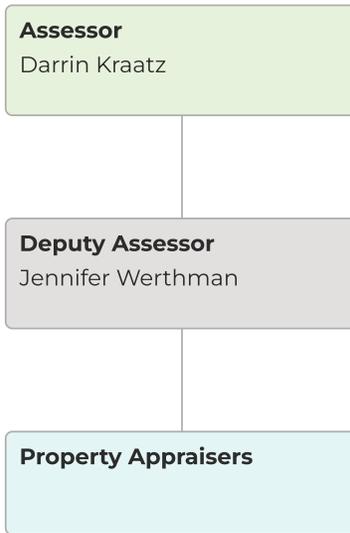
Expenditures by Object

Category	FY 2025 Actual Amount	FY 2026 Amended Budget	FY 2026 Estimated Amount	FY 2027 Budgeted	FY 2026 Budget vs. FY 2027 Budgeted (% Change)
Salaries & Wages					
Assessor	\$549,618	\$600,260	\$611,000	\$641,790	6.92%
Salaries & Wages	\$549,618	\$600,260	\$611,000	\$641,790	6.92%
Total Salaries & Wages	\$549,618	\$600,260	\$611,000	\$641,790	6.92%
FICA Taxes					
Assessor	\$41,323	\$45,940	\$47,000	\$49,100	6.88%
Social Security & Medicare Taxes (FICA)	\$41,323	\$45,940	\$47,000	\$49,100	6.88%
Total FICA Taxes	\$41,323	\$45,940	\$47,000	\$49,100	6.88%
Benefits DC Plan					
Assessor	\$34,140	\$43,050	\$47,000	\$59,770	38.84%
Retirement Plans DC	\$34,140	\$43,050	\$47,000	\$59,770	38.84%
Total Benefits DC Plan	\$34,140	\$43,050	\$47,000	\$59,770	38.84%
Benefits DB Pension					

Category	FY 2025 Actual Amount	FY 2026 Amended Budget	FY 2026 Estimated Amount	FY 2027 Budgeted	FY 2026 Budget vs. FY 2027 Budgeted (% Change)
Assessor	\$141,066	\$137,801	\$135,078	\$125,018	-9.28%
Retirement Plans DB	\$141,066	\$137,801	\$135,078	\$125,018	-9.28%
Total Benefits DB Pension	\$141,066	\$137,801	\$135,078	\$125,018	-9.28%
Benefits Life & Health Ins					
Assessor	\$48,393	\$55,330	\$56,200	\$52,590	-4.95%
Health Insurance	\$33,300	\$35,560	\$36,000	\$31,570	-11.22%
Life and Disability Ins	\$7,416	\$7,770	\$8,200	\$7,710	-0.77%
Retirement Health Savings	\$7,677	\$12,000	\$12,000	\$13,310	10.92%
Total Benefits Life & Health Ins	\$48,393	\$55,330	\$56,200	\$52,590	-4.95%
Other Benefits					
Assessor	\$702	\$10,500	\$5,500	\$5,500	-47.62%
Other Fringe Benefits	\$186	\$500	\$500	\$500	0.00%
Sick Pay Accrual	\$515	\$10,000	\$5,000	\$5,000	-50.00%
Total Other Benefits	\$702	\$10,500	\$5,500	\$5,500	-47.62%
Workers Comp					
Assessor	\$1,608	\$1,740	\$1,700	\$1,870	7.47%
Workers Compensation	\$1,608	\$1,740	\$1,700	\$1,870	7.47%
Total Workers Comp	\$1,608	\$1,740	\$1,700	\$1,870	7.47%
Supplies					
Assessor	\$14,443	\$16,500	\$3,000	\$3,500	-78.79%
Office Supplies	\$871	\$2,500	\$1,000	\$1,500	-40.00%
Dues & Subscriptions	\$13,572	\$14,000	\$2,000	\$2,000	-85.71%
Total Supplies	\$14,443	\$16,500	\$3,000	\$3,500	-78.79%
Professional Services					
Board of Review	-	\$2,000	\$2,000	\$2,000	0.00%
Printing & Publishing	-	\$2,000	\$2,000	\$2,000	0.00%
Assessor	\$23,283	\$36,000	\$15,500	\$31,000	-13.89%
Communications	\$3,614	\$3,000	\$3,500	\$4,000	33.33%
Printing & Publishing	\$14,393	\$25,000	\$5,000	\$20,000	-20.00%
Training and Conferences	\$5,276	\$8,000	\$7,000	\$7,000	-12.50%
Total Professional Services	\$23,283	\$38,000	\$17,500	\$33,000	-13.16%
Contracted Services					
Board of Review	\$1,545	\$2,500	\$2,500	\$2,500	0.00%
Fees for Service	\$1,545	\$2,500	\$2,500	\$2,500	0.00%
Total Contracted Services	\$1,545	\$2,500	\$2,500	\$2,500	0.00%
Insurance					
Assessor	\$27,722	\$38,000	\$38,000	\$40,000	5.26%
Property & Liability Insurance	\$27,722	\$38,000	\$38,000	\$40,000	5.26%
Total Insurance	\$27,722	\$38,000	\$38,000	\$40,000	5.26%
Other					
Board of Review	\$793	\$1,000	\$1,000	\$1,000	0.00%
Miscellaneous Expense	\$793	\$1,000	\$1,000	\$1,000	0.00%
Assessor	\$896	\$3,000	\$2,500	\$2,500	-16.67%
Meals and Mileage Reimb	\$71	\$1,000	\$500	\$500	-50.00%
Miscellaneous Expense	\$826	\$2,000	\$2,000	\$2,000	0.00%
Total Other	\$1,689	\$4,000	\$3,500	\$3,500	-12.50%
Retiree Life & Health					

Category	FY 2025 Actual Amount	FY 2026 Amended Budget	FY 2026 Estimated Amount	FY 2027 Budgeted	FY 2026 Budget vs. FY 2027 Budgeted (% Change)
Assessor	\$57,812	\$59,900	\$57,700	\$66,900	11.69%
Retiree Life Ins	\$1,675	\$1,900	\$1,700	\$1,900	0.00%
Retiree Costs	\$56,136	\$58,000	\$56,000	\$65,000	12.07%
Total Retiree Life & Health	\$57,812	\$59,900	\$57,700	\$66,900	11.69%
Health Insurance Credits					
Assessor	-\$13,000	-\$13,200	-\$12,200	-\$7,800	-40.91%
Health Insurance Refund/Credits	-\$13,000	-\$13,200	-\$12,200	-\$7,800	-40.91%
Total Health Insurance Credits	-\$13,000	-\$13,200	-\$12,200	-\$7,800	-40.91%
HSA Contributions					
Assessor	\$17,000	\$16,500	\$20,250	\$19,500	18.18%
Health Insurance HSA Contributions	\$17,000	\$16,500	\$20,250	\$19,500	18.18%
Total HSA Contributions	\$17,000	\$16,500	\$20,250	\$19,500	18.18%
Self Funding Claims					
Assessor	\$86,820	\$110,000	\$104,000	\$146,000	32.73%
Health Insurance Self Funding Claims	\$86,820	\$110,000	\$104,000	\$146,000	32.73%
Total Self Funding Claims	\$86,820	\$110,000	\$104,000	\$146,000	32.73%
Other Retiree Costs					
Assessor	\$5,442	\$7,000	\$7,000	\$7,500	7.14%
Retiree Costs HRA payment - retirees	\$2,442	\$4,000	\$4,000	\$4,500	12.50%
Retiree Costs HSA Contributions	\$3,000	\$3,000	\$3,000	\$3,000	0.00%
Total Other Retiree Costs	\$5,442	\$7,000	\$7,000	\$7,500	7.14%
Retiree Self-Funding Claims					
Assessor	\$61,893	\$70,000	\$67,000	\$73,000	4.29%
Retiree Costs Self Funding Claims	\$61,893	\$70,000	\$67,000	\$73,000	4.29%
Total Retiree Self-Funding Claims	\$61,893	\$70,000	\$67,000	\$73,000	4.29%
Transfers Out					
Assessor	\$144,024	\$146,723	\$146,520	\$143,482	-2.21%
Transfers Out Pension Obligation Bond Debt - R	\$109,652	\$124,106	\$123,822	\$119,761	-3.50%
Transfers Out Pension Obligation Bond Debt - A	\$34,371	\$22,617	\$22,698	\$23,721	4.88%
Total Transfers Out	\$144,024	\$146,723	\$146,520	\$143,482	-2.21%
Total Expenditures	\$1,245,521	\$1,390,544	\$1,358,248	\$1,466,720	5.48%

Assessing Dept

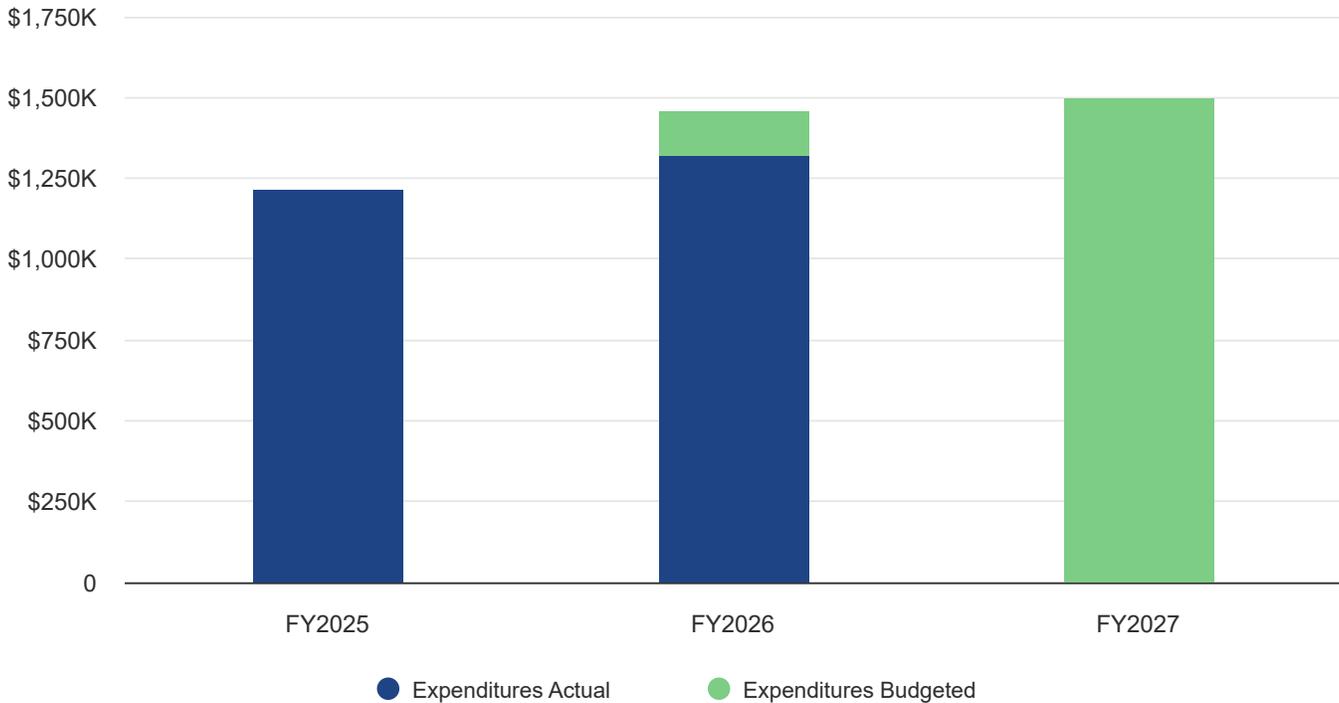


Information Technology

This department is responsible for the network and system administration, including software and hardware. It also manages all communication systems, including the 911 system, landline phones, mobile phones, pagers, in-car radios, and security systems. It provides user support to employees of every department and across multiple buildings. The department also manages geographic information systems (GIS) which is used by multiple departments in the Township.

Expenditure Summary

Historical Expenditures Across Activity



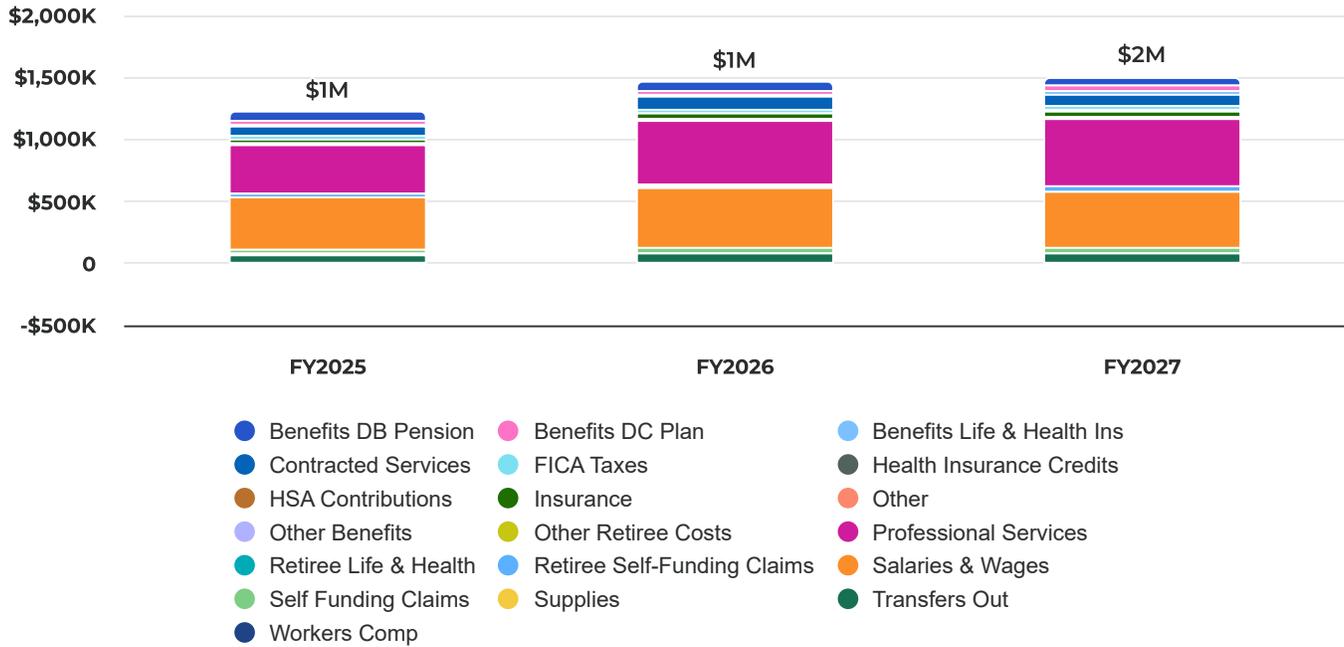
Expenditures by Fund

Expenditures by Fund

Category	FY 2025 Actual Amount	FY 2026 Amended Budget	FY 2026 Estimated Amount	FY 2027 Budgeted	FY 2026 Budget vs. FY 2027 Budgeted (% Change)
General Fund	\$1,213,108	\$1,454,881	\$1,318,177	\$1,498,168	5.14%
Total Expenditures	\$1,213,108	\$1,454,881	\$1,318,177	\$1,498,168	5.14%

Expenditures by Object

Historical Expenditures by Object



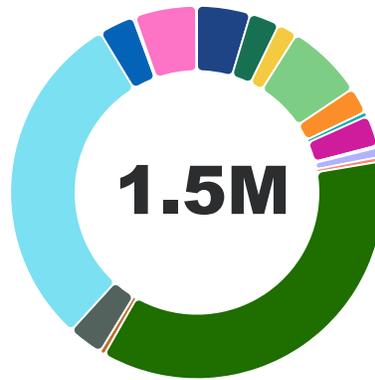
The total budget for Information Technology in FY2027 is \$1.5 million, reflecting a 2.98% increase from FY2026. Professional Services remains the largest expenditure category at \$539,000, accounting for 35.98% of the total and increasing by \$24,000 or 4.66% compared to the previous year.

Benefits DB Pension declined by \$3,963 or 5.39% to \$69,567, now 4.64% of the budget. Self Funding Claims increased modestly by \$1,000 or 2.22% to \$46,000, which is 3.07% of the total. Retiree Self-Funding Claims saw a significant rise of \$24,000 or 109.09%, doubling to \$46,000 and also representing 3.07% of the budget.

Insurance expenses increased by \$5,000 or 14.29% to \$40,000, accounting for 2.67% of the total. Benefits DC Plan showed a notable increase of \$18,680 or 93.17%, reaching \$38,730 and 2.59% of the budget. FICA Taxes slightly decreased by \$120 or 0.35% to \$33,940, making up 2.27% of the total.

Other notable increases include Other Retiree Costs, which doubled to \$6,000, and Benefits Life & Health Insurance, which rose by \$2,260 or 9.47% to \$26,120. Health Insurance Credits improved by \$2,400, reflecting a 50% change. Decreases were also observed in Other Benefits, down by \$3,000 or 19.35% to \$12,500, and Workers Comp, which declined by \$50 or 4.24% to \$1,130.

FY27 Expenditures by Object



Benefits DB Pension	\$69,567	4.64%
Benefits DC Plan	\$38,730	2.59%
Benefits Life & Health Ins	\$26,120	1.74%
Contracted Services	\$100,000	6.67%
FICA Taxes	\$33,940	2.27%
Health Insurance Credits	-\$2,400	-0.16%
HSA Contributions	\$6,000	0.40%
Insurance	\$40,000	2.67%
Other	\$2,500	0.17%
Other Benefits	\$12,500	0.83%
Other Retiree Costs	\$6,000	0.40%
Professional Services	\$539,000	35.98%
Retiree Life & Health	\$6,500	0.43%
Retiree Self-Funding Claims	\$46,000	3.07%
Salaries & Wages	\$443,740	29.62%
Self Funding Claims	\$46,000	3.07%
Supplies	\$3,000	0.20%
Transfers Out	\$79,841	5.33%
Workers Comp	\$1,130	0.08%

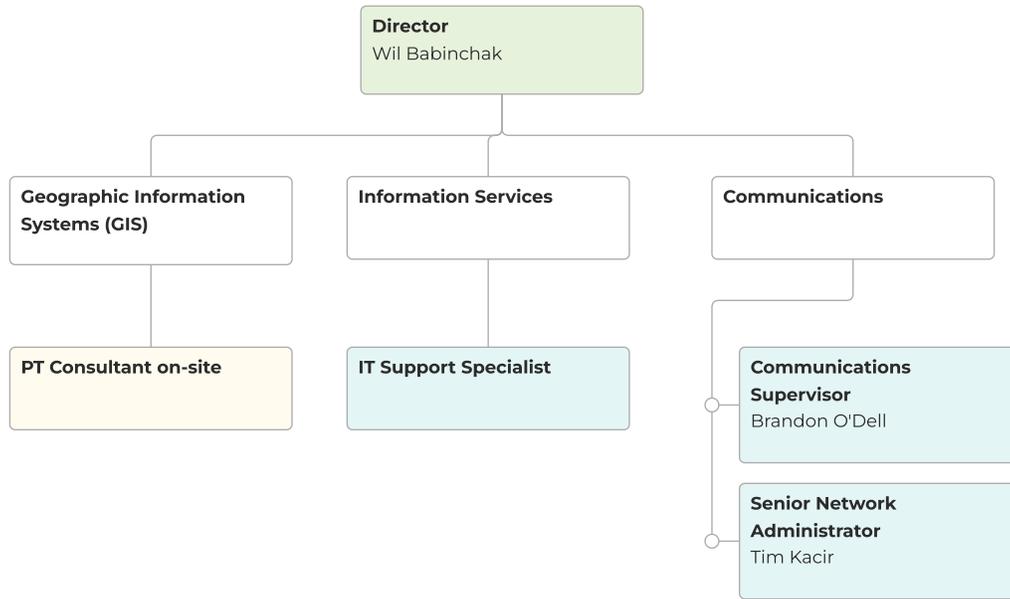
Expenditures by Object

Category	FY 2025 Actual Amount	FY 2026 Amended Budget	FY 2026 Estimated Amount	FY 2027 Budgeted	FY 2026 Budget vs. FY 2027 Budgeted (% Change)
Salaries & Wages					
Information Technology	\$427,022	\$475,210	\$462,000	\$443,740	-0.33%
Salaries & Wages	\$427,022	\$475,210	\$462,000	\$443,740	-0.33%
Total Salaries & Wages	\$427,022	\$475,210	\$462,000	\$443,740	-0.33%
FICA Taxes					
Information Technology	\$33,266	\$34,060	\$35,000	\$33,940	-0.35%
Social Security & Medicare Taxes (FICA)	\$33,266	\$34,060	\$35,000	\$33,940	-0.35%
Total FICA Taxes	\$33,266	\$34,060	\$35,000	\$33,940	-0.35%
Benefits DC Plan					
Information Technology	\$19,940	\$20,050	\$22,000	\$38,730	93.17%
Retirement Plans DC	\$19,940	\$20,050	\$22,000	\$38,730	93.17%
Total Benefits DC Plan	\$19,940	\$20,050	\$22,000	\$38,730	93.17%
Benefits DB Pension					

Category	FY 2025 Actual Amount	FY 2026 Amended Budget	FY 2026 Estimated Amount	FY 2027 Budgeted	FY 2026 Budget vs. FY 2027 Budgeted (% Change)
Information Technology	\$75,272	\$73,530	\$75,164	\$69,567	-5.39%
Retirement Plans DB	\$75,272	\$73,530	\$75,164	\$69,567	-5.39%
Total Benefits DB Pension	\$75,272	\$73,530	\$75,164	\$69,567	-5.39%
Benefits Life & Health Ins					
Information Technology	\$24,327	\$23,860	\$24,200	\$26,120	9.47%
Health Insurance	\$10,540	\$10,320	\$10,300	\$9,130	-11.53%
Life and Disability Ins	\$5,999	\$6,040	\$6,400	\$5,990	-0.83%
Retirement Health Savings	\$7,788	\$7,500	\$7,500	\$11,000	46.67%
Total Benefits Life & Health Ins	\$24,327	\$23,860	\$24,200	\$26,120	9.47%
Other Benefits					
Information Technology	\$7,396	\$15,500	\$8,500	\$12,500	-19.35%
Other Fringe Benefits	\$107	\$500	\$500	\$500	0.00%
Sick Pay Accrual	\$7,289	\$15,000	\$8,000	\$12,000	-20.00%
Total Other Benefits	\$7,396	\$15,500	\$8,500	\$12,500	-19.35%
Workers Comp					
Information Technology	\$1,249	\$1,180	\$1,200	\$1,130	-4.24%
Workers Compensation	\$1,249	\$1,180	\$1,200	\$1,130	-4.24%
Total Workers Comp	\$1,249	\$1,180	\$1,200	\$1,130	-4.24%
Supplies					
Information Technology	\$952	\$3,000	\$2,500	\$3,000	0.00%
Uniforms	-	\$500	\$500	\$500	0.00%
Misc. Operating Supplies	\$59	\$1,000	\$500	\$1,000	0.00%
Office Supplies	\$580	\$500	\$500	\$500	0.00%
Tools	\$50	\$500	\$500	\$500	0.00%
Dues & Subscriptions	\$263	\$500	\$500	\$500	0.00%
Total Supplies	\$952	\$3,000	\$2,500	\$3,000	0.00%
Professional Services					
Information Technology	\$9,337	\$15,000	\$7,000	\$14,000	-6.67%
Communications	\$3,742	\$5,000	\$4,000	\$4,000	-20.00%
Training and Conferences	\$5,595	\$10,000	\$3,000	\$10,000	0.00%
Computer Services	\$387,303	\$500,000	\$400,000	\$525,000	5.00%
Computer Services	\$387,303	\$500,000	\$400,000	\$525,000	5.00%
Total Professional Services	\$396,640	\$515,000	\$407,000	\$539,000	4.66%
Contracted Services					
Information Technology	\$64,450	\$100,000	\$85,000	\$100,000	0.00%
Contracted Services	\$64,450	\$100,000	\$85,000	\$100,000	0.00%
Total Contracted Services	\$64,450	\$100,000	\$85,000	\$100,000	0.00%
Insurance					
Information Technology	\$26,772	\$35,000	\$38,000	\$40,000	14.29%
Property & Liability Insurance	\$26,772	\$35,000	\$38,000	\$40,000	14.29%
Total Insurance	\$26,772	\$35,000	\$38,000	\$40,000	14.29%
Other					
Information Technology	-	\$2,500	\$1,500	\$2,500	0.00%
Meals and Mileage Reimb	-	\$500	\$500	\$500	0.00%
Miscellaneous Expense	-	\$2,000	\$1,000	\$2,000	0.00%
Total Other	-	\$2,500	\$1,500	\$2,500	0.00%
Retiree Life & Health					

Category	FY 2025 Actual Amount	FY 2026 Amended Budget	FY 2026 Estimated Amount	FY 2027 Budgeted	FY 2026 Budget vs. FY 2027 Budgeted (% Change)
Information Technology	\$5,512	\$6,500	\$6,400	\$6,500	0.00%
Retiree Life Ins	\$322	\$500	\$400	\$500	0.00%
Retiree Costs	\$5,190	\$6,000	\$6,000	\$6,000	0.00%
Total Retiree Life & Health	\$5,512	\$6,500	\$6,400	\$6,500	0.00%
Health Insurance Credits					
Information Technology	-\$5,000	-\$4,800	-\$3,700	-\$2,400	-50.00%
Health Insurance Refund/Credits	-\$5,000	-\$4,800	-\$3,700	-\$2,400	-50.00%
Total Health Insurance Credits	-\$5,000	-\$4,800	-\$3,700	-\$2,400	-50.00%
HSA Contributions					
Information Technology	\$6,000	\$6,000	\$6,000	\$6,000	0.00%
Health Insurance HSA Contributions	\$6,000	\$6,000	\$6,000	\$6,000	0.00%
Total HSA Contributions	\$6,000	\$6,000	\$6,000	\$6,000	0.00%
Self Funding Claims					
Information Technology	\$36,602	\$45,000	\$43,000	\$46,000	2.22%
Health Insurance Self Funding Claims	\$36,602	\$45,000	\$43,000	\$46,000	2.22%
Total Self Funding Claims	\$36,602	\$45,000	\$43,000	\$46,000	2.22%
Other Retiree Costs					
Information Technology	\$3,000	\$3,000	\$6,000	\$6,000	100.00%
Retiree Costs HSA Contributions	\$3,000	\$3,000	\$6,000	\$6,000	100.00%
Total Other Retiree Costs	\$3,000	\$3,000	\$6,000	\$6,000	100.00%
Retiree Self-Funding Claims					
Information Technology	\$19,449	\$22,000	\$20,000	\$46,000	109.09%
Retiree Costs Self Funding Claims	\$19,449	\$22,000	\$20,000	\$46,000	109.09%
Total Retiree Self-Funding Claims	\$19,449	\$22,000	\$20,000	\$46,000	109.09%
Transfers Out					
Information Technology	\$70,260	\$78,291	\$78,413	\$79,841	1.98%
Transfers Out Pension Obligation Bond Debt - R	\$2,767	\$35,376	\$35,295	\$34,135	-3.51%
Transfers Out Pension Obligation Bond Debt - A	\$67,492	\$42,915	\$43,118	\$45,706	6.50%
Total Transfers Out	\$70,260	\$78,291	\$78,413	\$79,841	1.98%
Total Expenditures	\$1,213,108	\$1,454,881	\$1,318,177	\$1,498,168	5.14%

Information Technology

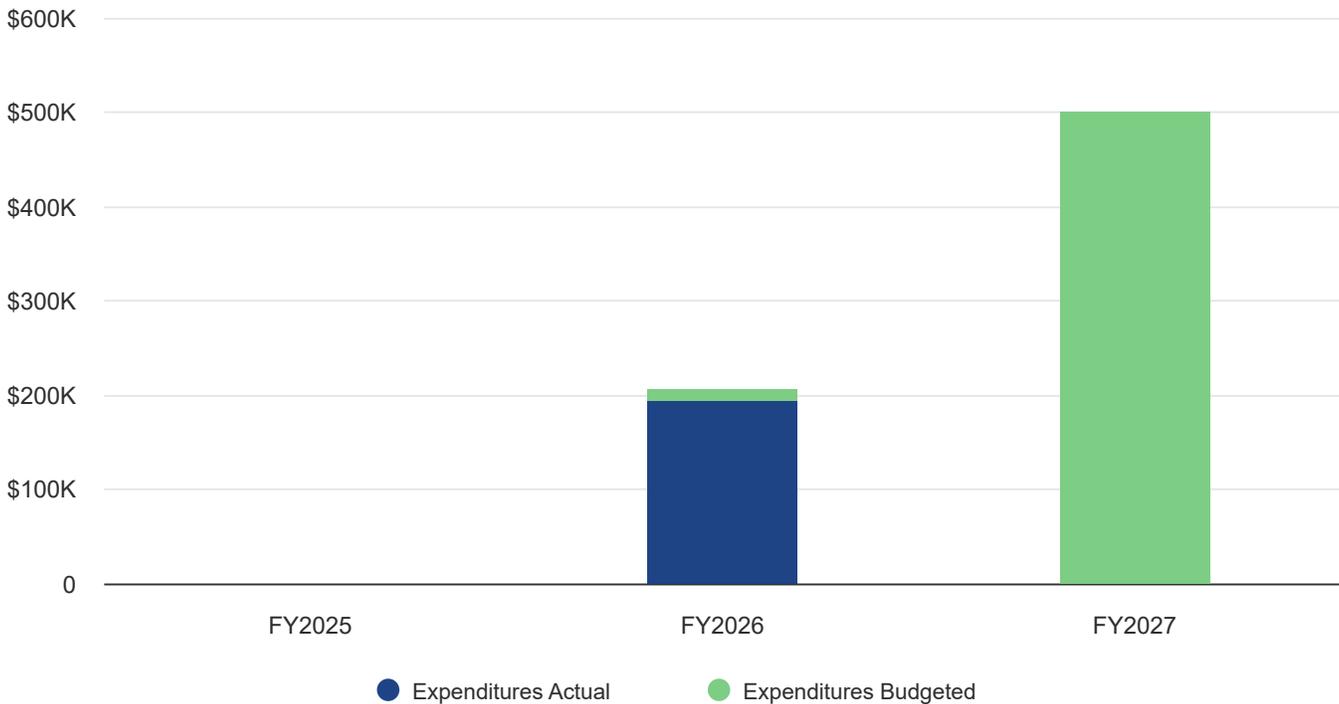


Human Resources

During fiscal year 2026, the Township began developing a Human Resources department. Previously, the responsibilities and functions of human resources were combined into the Accounting department.

Expenditure Summary

Historical Expenditures Across Activity



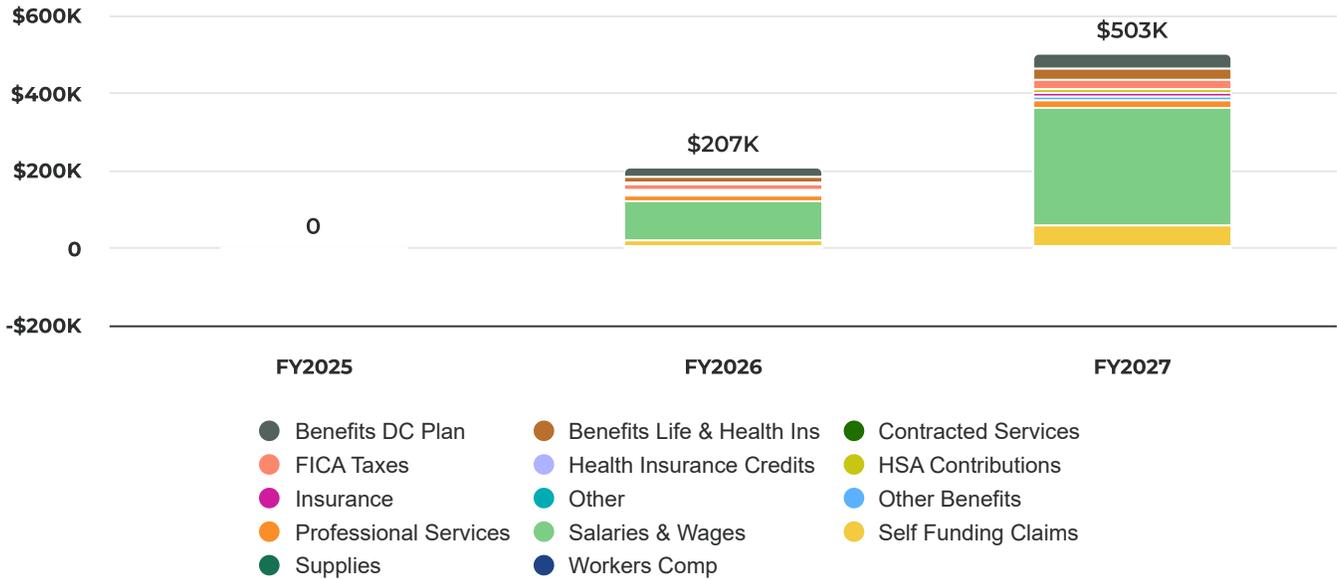
Expenditures by Fund

Expenditures by Fund

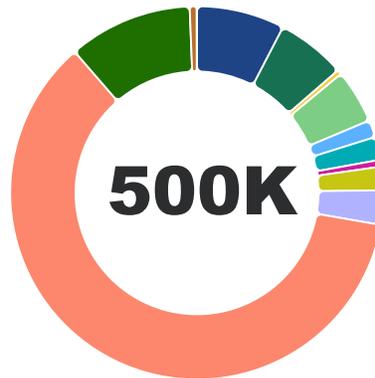
Category	FY 2025 Actual Amount	FY 2026 Amended Budget	FY 2026 Estimated Amount	FY 2027 Budgeted	FY 2026 Budget vs. FY 2027 Budgeted (% Change)
General Fund	-	\$205,670	\$193,850	\$500,150	51.25%
Total Expenditures	-	\$205,670	\$193,850	\$500,150	51.25%

Expenditures by Object

Historical Expenditures by Object



FY27 Expenditures by Object



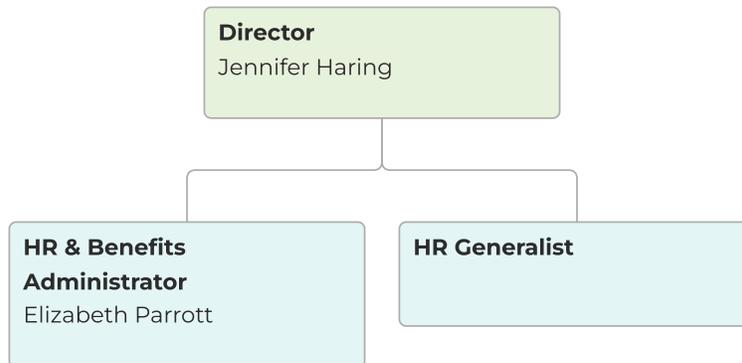
Object	Amount	Percentage
Benefits DC Plan	\$38,380	7.67%
Benefits Life & Health Ins	\$30,100	6.02%
Contracted Services	\$2,000	0.40%
FICA Taxes	\$23,440	4.69%
Health Insurance Credits	-\$3,000	-0.60%
HSA Contributions	\$7,500	1.50%
Insurance	\$10,000	2.00%
Other	\$3,000	0.60%
Other Benefits	\$10,250	2.05%
Professional Services	\$15,000	3.00%
Salaries & Wages	\$306,350	61.25%
Self Funding Claims	\$54,000	10.80%
Supplies	\$3,000	0.60%
Workers Comp	\$130	0.03%

Expenditures by Object

Category	FY 2025 Actual Amount	FY 2026 Amended Budget	FY 2026 Estimated Amount	FY 2027 Budgeted	FY 2026 Budget vs. FY 2027 Budgeted (% Change)
Salaries & Wages					
Human Resources	-	\$101,380	\$120,000	\$306,350	35.33%
Salaries & Wages	-	\$101,380	\$120,000	\$306,350	35.33%
Total Salaries & Wages	-	\$101,380	\$120,000	\$306,350	35.33%
FICA Taxes					
Human Resources	-	\$17,320	\$9,500	\$23,440	35.33%
Social Security & Medicare Taxes (FICA)	-	\$17,320	\$9,500	\$23,440	35.33%
Total FICA Taxes	-	\$17,320	\$9,500	\$23,440	35.33%
Benefits DC Plan					
Human Resources	-	\$22,610	\$12,000	\$38,380	69.75%
Retirement Plans DC	-	\$22,610	\$12,000	\$38,380	69.75%
Total Benefits DC Plan	-	\$22,610	\$12,000	\$38,380	69.75%
Benefits Life & Health Ins					
Human Resources	-	\$18,320	\$10,950	\$30,100	64.30%
Health Insurance	-	\$10,160	\$5,000	\$13,480	32.68%
Life and Disability Ins	-	\$2,160	\$2,200	\$5,620	160.19%
Retirement Health Savings	-	\$6,000	\$3,750	\$11,000	83.33%
Total Benefits Life & Health Ins	-	\$18,320	\$10,950	\$30,100	64.30%
Other Benefits					
Human Resources	-	\$6,500	\$15,250	\$10,250	57.69%
Other Fringe Benefits	-	\$500	\$250	\$250	-50.00%
Sick Pay Accrual	-	\$6,000	\$15,000	\$10,000	66.67%
Total Other Benefits	-	\$6,500	\$15,250	\$10,250	57.69%
Workers Comp					
Human Resources	-	\$90	\$50	\$130	44.44%
Workers Compensation	-	\$90	\$50	\$130	44.44%
Total Workers Comp	-	\$90	\$50	\$130	44.44%
Supplies					
Human Resources	-	\$5,000	\$1,000	\$3,000	-40.00%
Office Supplies	-	\$3,000	\$500	\$1,500	-50.00%
Dues & Subscriptions	-	\$2,000	\$500	\$1,500	-25.00%
Total Supplies	-	\$5,000	\$1,000	\$3,000	-40.00%
Professional Services					
Human Resources	-	\$13,000	\$13,000	\$15,000	15.38%
Employment Consultation	-	\$2,000	-	\$2,000	0.00%
Communications	-	\$2,000	\$500	\$1,500	-25.00%
Printing & Publishing	-	\$2,000	-	\$2,000	0.00%
Training and Conferences	-	\$5,000	\$500	\$7,500	50.00%
Consultant Services	-	\$2,000	\$12,000	\$2,000	0.00%
Total Professional Services	-	\$13,000	\$13,000	\$15,000	15.38%
Contracted Services					
Human Resources	-	\$2,000	-	\$2,000	0.00%
Contracted Services	-	\$2,000	-	\$2,000	0.00%
Total Contracted Services	-	\$2,000	-	\$2,000	0.00%
Insurance					

Category	FY 2025 Actual Amount	FY 2026 Amended Budget	FY 2026 Estimated Amount	FY 2027 Budgeted	FY 2026 Budget vs. FY 2027 Budgeted (% Change)
Human Resources	-	-	\$2,000	\$10,000	-
Property & Liability Insurance	-	-	\$2,000	\$10,000	-
Total Insurance	-	-	\$2,000	\$10,000	-
Other					
Human Resources	-	\$4,000	\$1,000	\$3,000	-25.00%
Meals and Mileage Reimb	-	\$2,000	\$500	\$1,000	-50.00%
Miscellaneous Expense	-	\$2,000	\$500	\$2,000	0.00%
Total Other	-	\$4,000	\$1,000	\$3,000	-25.00%
Health Insurance Credits					
Human Resources	-	-\$1,800	-\$1,150	-\$3,000	66.67%
Health Insurance Refund/Credits	-	-\$1,800	-\$1,150	-\$3,000	66.67%
Total Health Insurance Credits	-	-\$1,800	-\$1,150	-\$3,000	66.67%
HSA Contributions					
Human Resources	-	\$2,250	\$5,250	\$7,500	233.33%
Health Insurance HSA Contributions	-	\$2,250	\$5,250	\$7,500	233.33%
Total HSA Contributions	-	\$2,250	\$5,250	\$7,500	233.33%
Self Funding Claims					
Human Resources	-	\$15,000	\$5,000	\$54,000	260.00%
Health Insurance Self Funding Claims	-	\$15,000	\$5,000	\$54,000	260.00%
Total Self Funding Claims	-	\$15,000	\$5,000	\$54,000	260.00%
Total Expenditures	-	\$205,670	\$193,850	\$500,150	51.25%

Human Resources

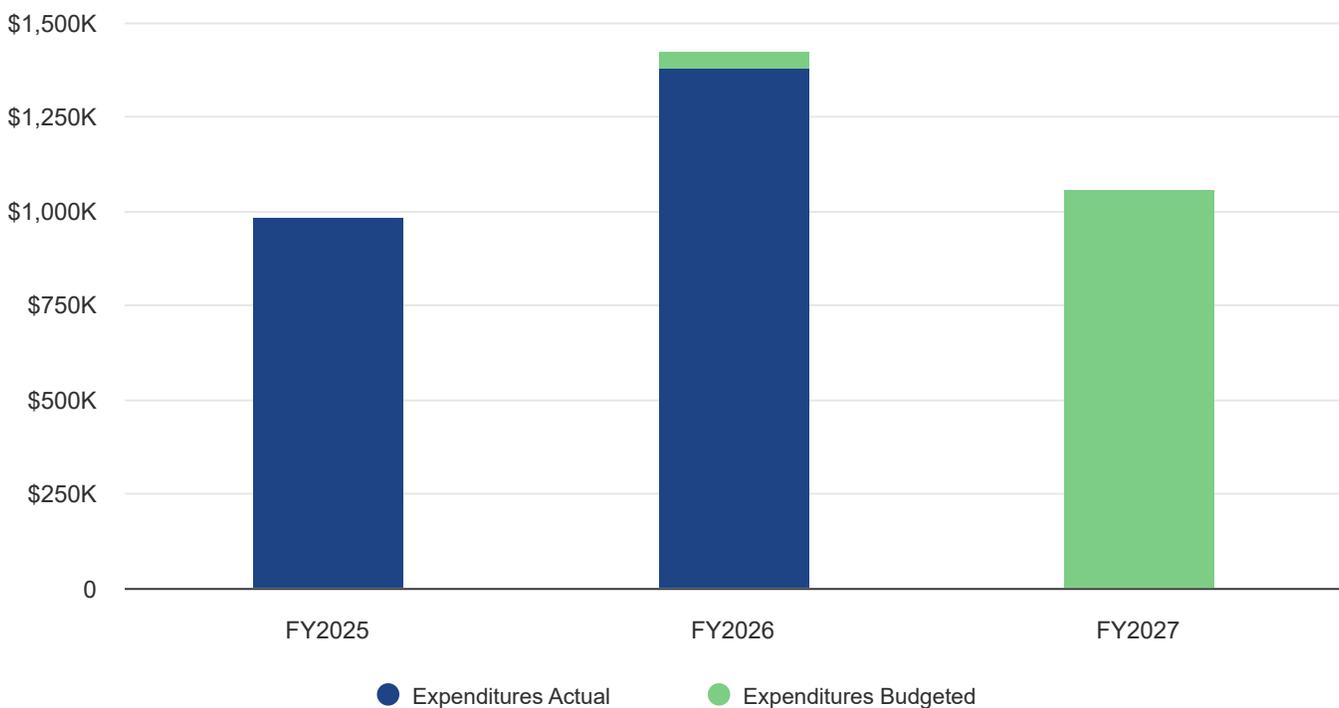


Engineering & Environmental Services

The department provides services relating to the new construction of public water mains, sewers, roadways and safety paths. It also coordinates and carries out the water and sanitary sewer capital improvement program to ensure the existing systems continue to function for the long term. In addition, it coordinates the engineering plan reviews and inspections of new residential and commercial developments. The department is responsible for implementing and managing mandated water quality programs to protect our watershed and managing projects of special interest to the Township residents that may have a potential impact on the environment. Finally, the department manages the safety path program, which is a dedicated millage approved by the residents of the Township since its inception in 1998. The program includes the construction of new safety paths, repairs to the existing safety paths and associated appurtenances, and complying with the Americans with Disabilities Act (ADA).

Expenditure Summary

Historical Expenditures Across Activity

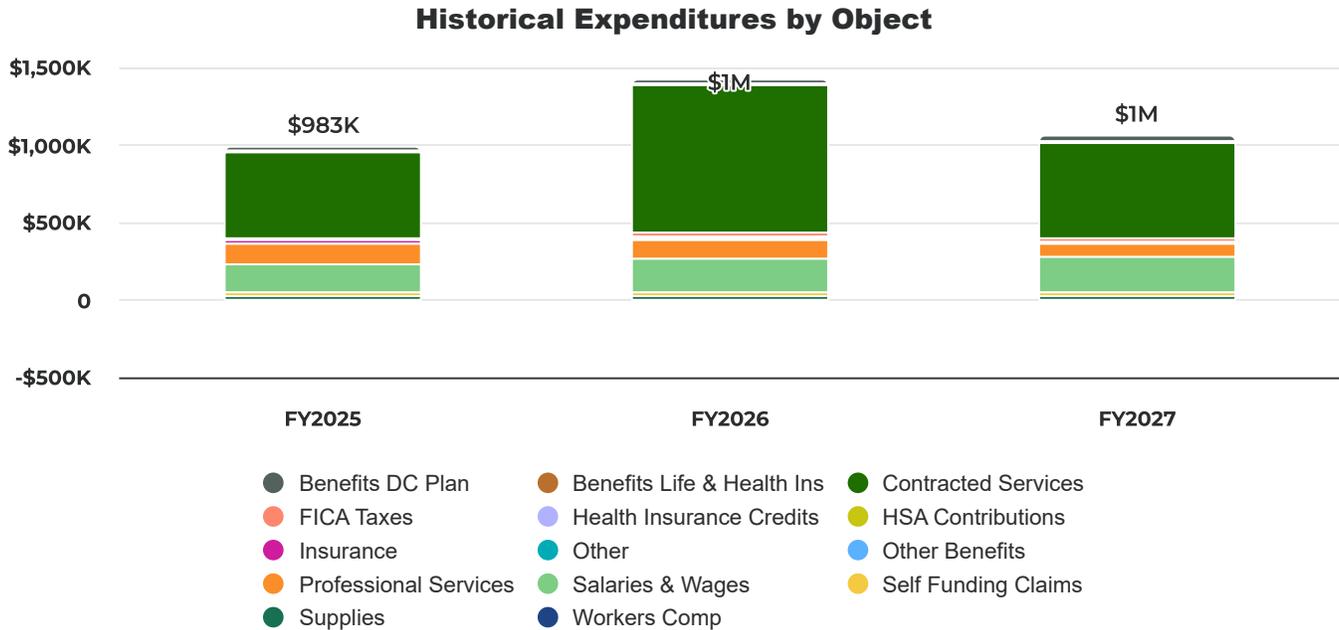


Expenditures by Fund

Expenditures by Fund

Category	FY 2025 Actual Amount	FY 2026 Amended Budget	FY 2026 Estimated Amount	FY 2027 Budgeted	FY 2026 Budget vs. FY 2027 Budgeted (% Change)
General Fund	\$980,548	\$1,419,945	\$1,374,275	\$1,056,395	-32.71%
Total Expenditures	\$980,548	\$1,419,945	\$1,374,275	\$1,056,395	-32.71%

Expenditures by Object



In FY2027, the total expenditures for Engineering & Environmental Services decreased by 25.6% to \$1.1 million compared to FY2026's \$1.4 million. Contracted Services remained the largest category but declined significantly by 34.8%, dropping from \$954,000 (67.19% of total) to \$622,000 (58.88% of total).

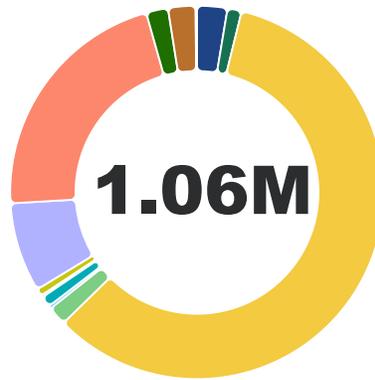
Salaries & Wages increased by 4.33%, rising from \$218,430 (15.38% of total) to \$227,890 (21.57% of total), marking a notable increase in its share of the total budget. Professional Services saw a substantial decrease of 32.79%, falling from \$122,000 (8.59% of total) to \$82,000 (7.76% of total).

Benefits DC Plan expenditures increased by 30.32%, from \$21,240 (1.5% of total) to \$27,680 (2.62% of total). Supplies rose modestly by 4.17%, from \$24,000 (1.69% of total) to \$25,000 (2.37% of total). FICA Taxes also increased by 4.49%, moving from \$16,700 (1.18% of total) to \$17,450 (1.65% of total).

Several categories experienced decreases: Benefits Life & Health Insurance dropped by 19.88%, from \$16,200 (1.14% of total) to \$12,980 (1.23% of total); Insurance declined by 33.33%, from \$15,000 (1.06% of total) to \$10,000 (0.95% of total); Self Funding Claims decreased by 9.09%, from \$22,000 (1.55% of total) to \$20,000 (1.89% of total); and HSA Contributions fell by 22.22%, from \$3,375 to \$2,625.

Other Benefits remained steady at \$6,500, representing 0.62% of the total budget in FY2027. Overall, the budget reflects a shift with reduced spending in Contracted Services and Professional Services, alongside moderate increases in Salaries & Wages and certain benefit-related categories.

FY27 Expenditures by Object



● Benefits DC Plan	\$27,680	2.62%
● Benefits Life & Health Ins	\$12,980	1.23%
● Contracted Services	\$622,000	58.88%
● FICA Taxes	\$17,450	1.65%
● Health Insurance Credits	-\$1,000	-0.09%
● HSA Contributions	\$2,625	0.25%
● Insurance	\$10,000	0.95%
● Other	\$2,000	0.19%
● Other Benefits	\$6,500	0.62%
● Professional Services	\$82,000	7.76%
● Salaries & Wages	\$227,890	21.57%
● Self Funding Claims	\$20,000	1.89%
● Supplies	\$25,000	2.37%
● Workers Comp	\$1,270	0.12%

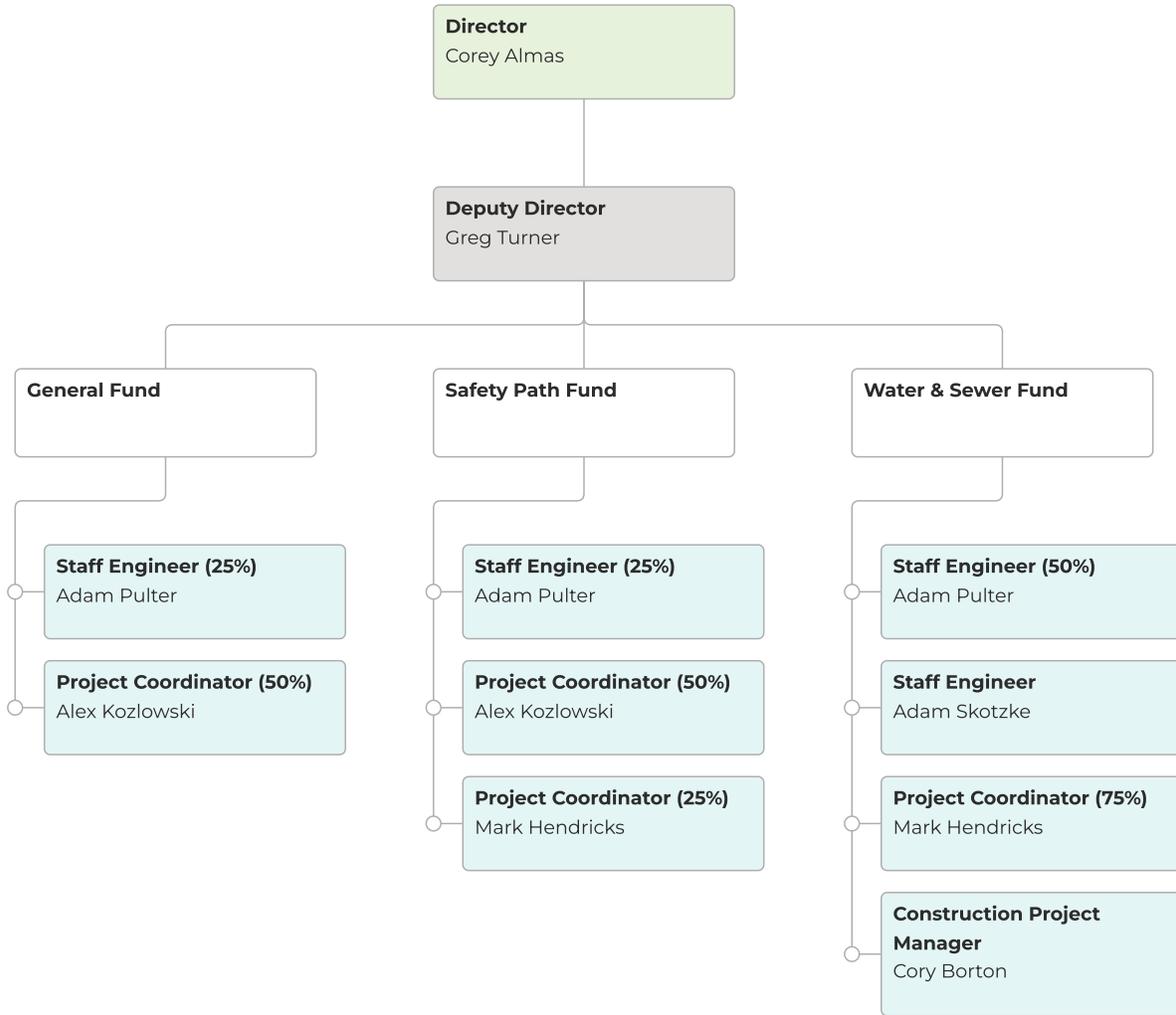
Expenditures by Object

Category	FY 2025 Actual Amount	FY 2026 Amended Budget	FY 2026 Estimated Amount	FY 2027 Budgeted	FY 2026 Budget vs. FY 2027 Budgeted (% Change)
Salaries & Wages					
Engineering & Environmental	\$185,242	\$218,430	\$206,000	\$227,890	4.33%
Salaries & Wages	\$185,242	\$218,430	\$206,000	\$227,890	4.33%
Total Salaries & Wages	\$185,242	\$218,430	\$206,000	\$227,890	4.33%
FICA Taxes					
Engineering & Environmental	\$13,980	\$16,700	\$16,000	\$17,450	4.49%
Social Security & Medicare Taxes (FICA)	\$13,980	\$16,700	\$16,000	\$17,450	4.49%
Total FICA Taxes	\$13,980	\$16,700	\$16,000	\$17,450	4.49%
Benefits DC Plan					
Engineering & Environmental	\$18,042	\$21,240	\$21,000	\$27,680	30.32%
Retirement Plans DC	\$18,042	\$21,240	\$21,000	\$27,680	30.32%
Total Benefits DC Plan	\$18,042	\$21,240	\$21,000	\$27,680	30.32%
Benefits Life & Health Ins					
Engineering & Environmental	\$15,435	\$16,200	\$13,700	\$12,980	-19.88%
Health Insurance	\$6,920	\$7,620	\$5,100	\$4,530	-40.55%

Category	FY 2025 Actual Amount	FY 2026 Amended Budget	FY 2026 Estimated Amount	FY 2027 Budgeted	FY 2026 Budget vs. FY 2027 Budgeted (% Change)
Life and Disability Ins	\$2,371	\$2,580	\$2,600	\$2,450	-5.04%
Retirement Health Savings	\$6,145	\$6,000	\$6,000	\$6,000	0.00%
Total Benefits Life & Health Ins	\$15,435	\$16,200	\$13,700	\$12,980	-19.88%
Other Benefits					
Engineering & Environmental	\$662	\$6,500	\$4,500	\$6,500	0.00%
Other Fringe Benefits	\$27	\$500	\$500	\$500	0.00%
Sick Pay Accrual	\$635	\$6,000	\$4,000	\$6,000	0.00%
Total Other Benefits	\$662	\$6,500	\$4,500	\$6,500	0.00%
Workers Comp					
Engineering & Environmental	\$382	\$1,200	\$400	\$1,270	5.83%
Workers Compensation	\$382	\$1,200	\$400	\$1,270	5.83%
Total Workers Comp	\$382	\$1,200	\$400	\$1,270	5.83%
Supplies					
Engineering & Environmental	\$22,856	\$24,000	\$24,000	\$25,000	4.17%
Uniforms	\$347	\$1,000	\$1,000	\$1,000	0.00%
Dues & Subscriptions	\$22,509	\$23,000	\$23,000	\$24,000	4.35%
Total Supplies	\$22,856	\$24,000	\$24,000	\$25,000	4.17%
Professional Services					
Engineering & Environmental	\$130,625	\$122,000	\$237,000	\$82,000	-32.79%
Communications	\$2,136	\$2,000	\$2,000	\$2,000	0.00%
Training and Conferences	\$4,742	\$10,000	\$5,000	\$10,000	0.00%
Engineering	\$115,022	\$100,000	\$230,000	\$60,000	-40.00%
Consultant Services	\$8,724	\$10,000	-	\$10,000	0.00%
Total Professional Services	\$130,625	\$122,000	\$237,000	\$82,000	-32.79%
Contracted Services					
Engineering & Environmental	\$554,222	\$954,000	\$817,500	\$622,000	-43.66%
Contracted Services	\$30,750	\$75,000	\$61,000	\$50,000	-33.33%
HHW Events / Disposal Costs	\$10,793	\$15,000	-	\$15,000	0.00%
System - Contracted R&M Storm Water	\$508,179	\$850,000	\$750,000	\$545,000	-45.50%
Mosquito Control	-	\$7,000	\$6,500	\$7,000	0.00%
Gypsy Moth Control	\$4,500	\$7,000	-	\$5,000	-28.57%
Total Contracted Services	\$554,222	\$954,000	\$817,500	\$622,000	-43.66%
Insurance					
Engineering & Environmental	\$12,549	\$15,000	\$10,000	\$10,000	-33.33%
Property & Liability Insurance	\$12,549	\$15,000	\$10,000	\$10,000	-33.33%
Total Insurance	\$12,549	\$15,000	\$10,000	\$10,000	-33.33%
Other					
Engineering & Environmental	\$1,346	\$2,000	\$1,000	\$2,000	0.00%
Miscellaneous Expense	\$1,346	\$2,000	\$1,000	\$2,000	0.00%
Total Other	\$1,346	\$2,000	\$1,000	\$2,000	0.00%

Category	FY 2025 Actual Amount	FY 2026 Amended Budget	FY 2026 Estimated Amount	FY 2027 Budgeted	FY 2026 Budget vs. FY 2027 Budgeted (% Change)
Health Insurance Credits					
Engineering & Environmental	-\$2,625	-\$2,700	-\$1,625	-\$1,000	-62.96%
Health Insurance Refund/Credits	-\$2,625	-\$2,700	-\$1,625	-\$1,000	-62.96%
Total Health Insurance Credits	-\$2,625	-\$2,700	-\$1,625	-\$1,000	-62.96%
HSA Contributions					
Engineering & Environmental	\$1,875	\$3,375	\$2,800	\$2,625	-22.22%
Health Insurance HSA Contributions	\$1,875	\$3,375	\$2,800	\$2,625	-22.22%
Total HSA Contributions	\$1,875	\$3,375	\$2,800	\$2,625	-22.22%
Self Funding Claims					
Engineering & Environmental	\$25,957	\$22,000	\$22,000	\$20,000	-9.09%
Health Insurance Self Funding Claims	\$25,957	\$22,000	\$22,000	\$20,000	-9.09%
Total Self Funding Claims	\$25,957	\$22,000	\$22,000	\$20,000	-9.09%
Total Expenditures	\$980,548	\$1,419,945	\$1,374,275	\$1,056,395	-32.71%

Engineering & Environmental Services

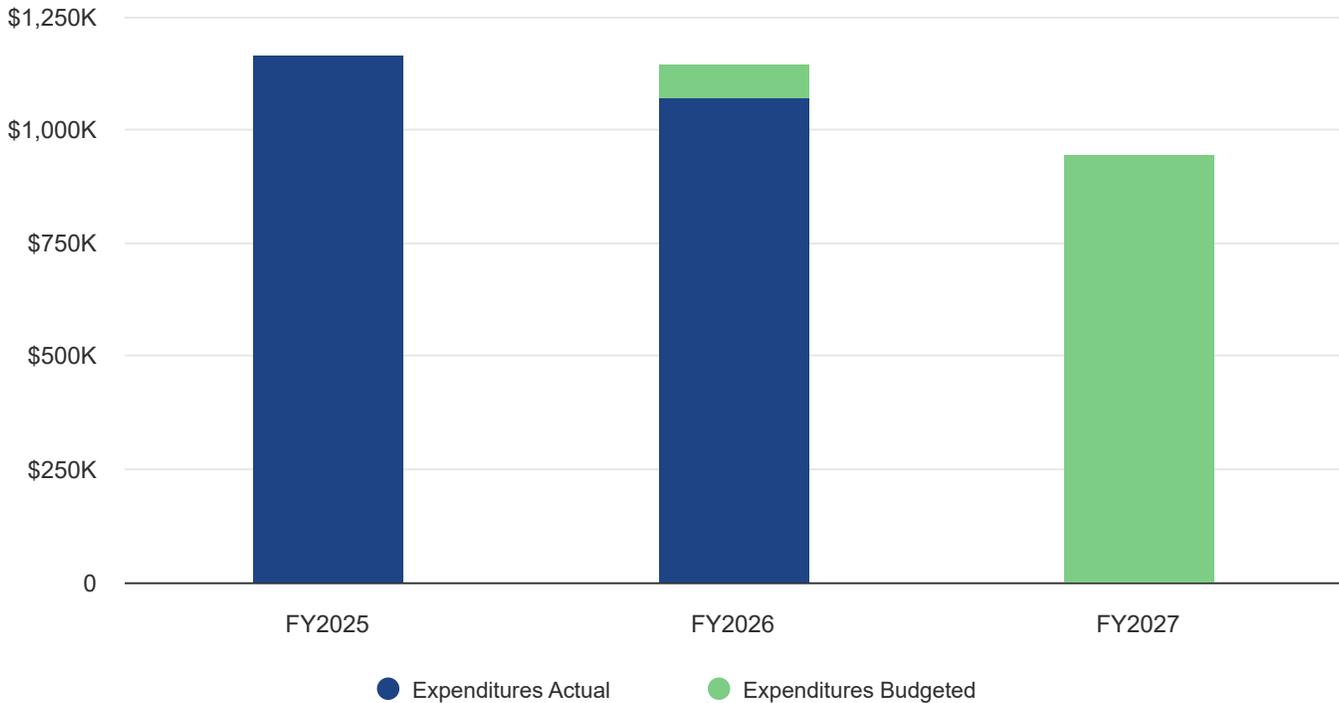


Other General

The following areas are not necessarily departments but are separate sections within the General Fund budget as required by the state of Michigan's uniform chart of accounts. Individually and collectively, they represent a relatively minor portion of the budget. All of these expenditures can't be directly tied to a specific department. They are shared and benefit the general fund and the general public as a whole.

Expenditure Summary

Historical Expenditures Across Activity

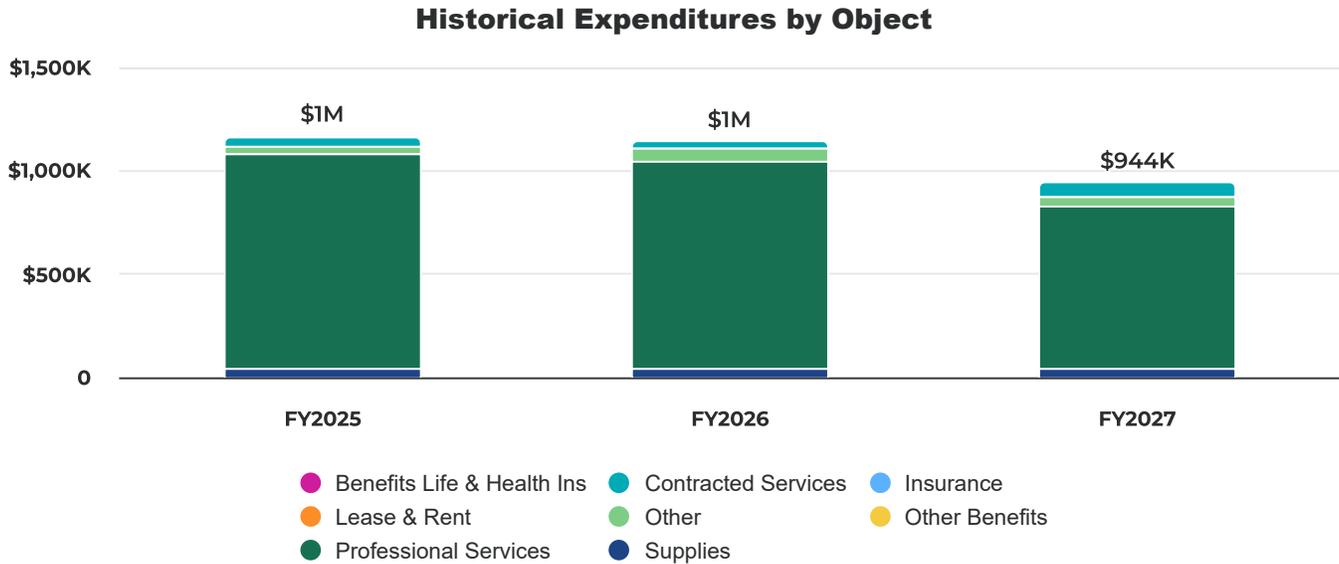


Expenditures by Fund

Expenditures by Fund

Category	FY 2025 Actual Amount	FY 2026 Amended Budget	FY 2026 Estimated Amount	FY 2027 Budgeted	FY 2026 Budget vs. FY 2027 Budgeted (% Change)
General Fund	\$1,165,057	\$1,142,250	\$1,070,250	\$943,500	-29.71%
Total Expenditures	\$1,165,057	\$1,142,250	\$1,070,250	\$943,500	-29.71%

Expenditures by Object



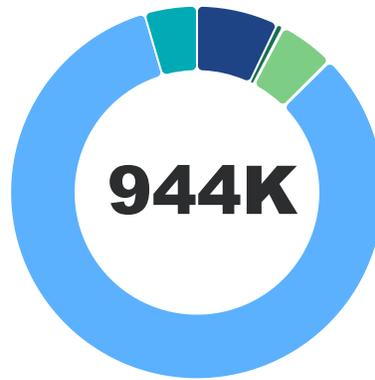
The total expenditures for "Other General" in FY2027 are \$943,500, representing a 17.4% decrease from the previous year's total of \$1.1 million in FY2026. Professional Services remain the largest category, accounting for 82.83% of the total at \$781,500, but this reflects a significant decrease of \$219,250 or 21.91% compared to FY2026.

Contracted Services show a notable increase, rising by \$35,000 or 109.38% to \$67,000, which now constitutes 7.1% of the total expenditures. Supplies also increased slightly by \$1,000 or 2.38%, reaching \$43,000 and making up 4.56% of the total.

The Other category decreases by \$15,000 or 25%, totaling \$45,000 and representing 4.77% of expenditures. Insurance remains steady at \$5,000, maintaining 0.53% of the total. Other Benefits declined by \$500 or 33.33% to \$1,000, accounting for 0.11% of the budget. Lease & Rent remains unchanged at \$1,000, also 0.11% of the total, while Benefits Life & Health Insurance stays at \$0.

Overall, the FY2027 budget shows a reduction in total expenditures driven primarily by the decrease in Professional Services, partially offset by increases in Contracted Services and Supplies.

FY27 Expenditures by Object



Contracted Services	\$67,000	7.10%
Insurance	\$5,000	0.53%
Lease & Rent	\$1,000	0.11%
Other	\$45,000	4.77%
Other Benefits	\$1,000	0.11%
Professional Services	\$781,500	82.83%
Supplies	\$43,000	4.56%

Expenditures by Object

Category	FY 2025 Actual Amount	FY 2026 Amended Budget	FY 2026 Estimated Amount	FY 2027 Budgeted	FY 2026 Budget vs. FY 2027 Budgeted (% Change)
Benefits Life & Health Ins					
Other Expenses	\$1,058	-	\$1,000	-	0.00%
Health Insurance	\$1,058	-	\$1,000	-	0.00%
Total Benefits Life & Health Ins	\$1,058	-	\$1,000	-	0.00%
Other Benefits					
Other Expenses	\$328	\$1,500	\$500	\$1,000	-33.33%
Other Fringe Benefits	\$328	\$1,500	\$500	\$1,000	-33.33%
Total Other Benefits	\$328	\$1,500	\$500	\$1,000	-33.33%
Supplies					
Central Supplies	\$9,848	\$12,000	\$10,000	\$12,000	0.00%
Office Supplies	\$9,848	\$12,000	\$10,000	\$12,000	0.00%
Other Expenses	\$27,282	\$30,000	\$27,500	\$31,000	3.33%
Misc. Operating Supplies	\$107	\$3,000	\$500	\$2,000	-33.33%
Equipment - R&M Supplies	\$1,510	\$2,000	\$1,000	\$2,000	0.00%
Dues & Subscriptions	\$25,665	\$25,000	\$26,000	\$27,000	8.00%
Total Supplies	\$37,130	\$42,000	\$37,500	\$43,000	2.38%
Professional Services					
Auditing Fees	\$59,250	\$65,000	\$62,750	\$70,000	7.69%
Audit/Accounting Fees	\$59,250	\$65,000	\$62,750	\$70,000	7.69%
Attorney & Legal Fees	\$198,043	\$300,000	\$300,000	\$250,000	0.00%
Legal Fees	\$198,043	\$300,000	\$300,000	\$250,000	0.00%
Central Supplies	\$110,593	\$170,000	\$160,000	\$175,000	45.83%
Postage	\$110,593	\$170,000	\$160,000	\$175,000	45.83%
Other Expenses	\$671,745	\$465,750	\$412,500	\$286,500	-62.59%
Bank and Advisor Fees	\$3,034	\$10,000	\$15,000	\$25,000	150.00%
Open House	\$32,166	\$45,000	\$22,000	\$45,000	0.00%

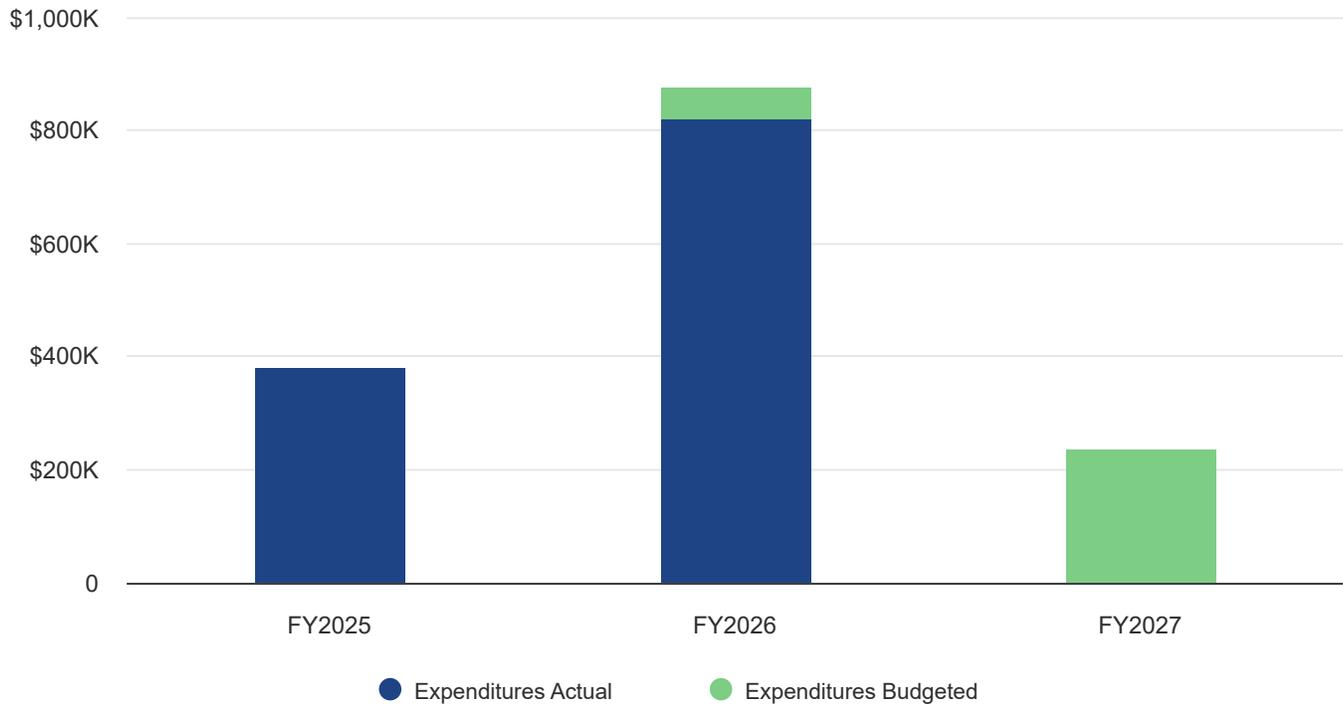
Category	FY 2025 Actual Amount	FY 2026 Amended Budget	FY 2026 Estimated Amount	FY 2027 Budgeted	FY 2026 Budget vs. FY 2027 Budgeted (% Change)
Training and Conferences	\$2,906	\$25,000	-	\$10,000	-60.00%
Consultant Services	\$633,339	\$385,000	\$375,000	\$206,000	-69.93%
Recording Fees	\$300	\$750	\$500	\$500	-33.33%
Total Professional Services	\$1,039,631	\$1,000,750	\$935,250	\$781,500	-34.92%
Contracted Services					
Central Supplies	\$700	\$5,000	\$5,000	\$5,000	0.00%
Contracted Services	\$700	\$5,000	\$5,000	\$5,000	0.00%
Other Expenses	\$49,308	\$27,000	\$60,000	\$62,000	129.63%
Vehicle Contracted Maintenance	\$38,245	\$15,000	\$50,000	\$50,000	233.33%
Office Equipment - Contracted R&M	\$11,063	\$12,000	\$10,000	\$12,000	0.00%
Total Contracted Services	\$50,008	\$32,000	\$65,000	\$67,000	109.38%
Insurance					
Other Expenses	-	\$5,000	-	\$5,000	0.00%
Unemployment Insurance	-	\$5,000	-	\$5,000	0.00%
Total Insurance	-	\$5,000	-	\$5,000	0.00%
Other					
Other Expenses	\$36,903	\$60,000	\$30,000	\$45,000	-25.00%
Miscellaneous Expense	\$20,423	\$30,000	\$20,000	\$25,000	-16.67%
Prior Years' Tax Refunds/Write-offs	\$16,480	\$30,000	\$10,000	\$20,000	-33.33%
Total Other	\$36,903	\$60,000	\$30,000	\$45,000	-25.00%
Lease & Rent					
Other Expenses	-	\$1,000	\$1,000	\$1,000	0.00%
Rent and Leases	-	\$1,000	\$1,000	\$1,000	0.00%
Total Lease & Rent	-	\$1,000	\$1,000	\$1,000	0.00%
Total Expenditures	\$1,165,057	\$1,142,250	\$1,070,250	\$943,500	-29.71%

Capital Outlay

Capital purchases for any department within the General Fund are accounted for here. Capital outlay includes items such as machinery & equipment, vehicles, heavy equipment, furniture & fixtures, building improvements, and infrastructure. The amount year to year can vary widely since it's dependent on the timing of when existing capital assets need to be replaced.

Expenditure Summary

Historical Expenditures Across Activity



For additional information on capital outlay for this budget year and estimates for future years, please see the Capital Improvements section of this budget document.

Expenditures by Fund

Expenditures by Fund

Category	FY 2025 Actual Amount	FY 2026 Amended Budget	FY 2026 Estimated Amount	FY 2027 Budgeted	FY 2026 Budget vs. FY 2027 Budgeted (% Change)
General Fund	\$380,922	\$874,000	\$820,000	\$233,500	-76.27%
Total Expenditures	\$380,922	\$874,000	\$820,000	\$233,500	-76.27%

Expenditures by Object

Expenditures by Object

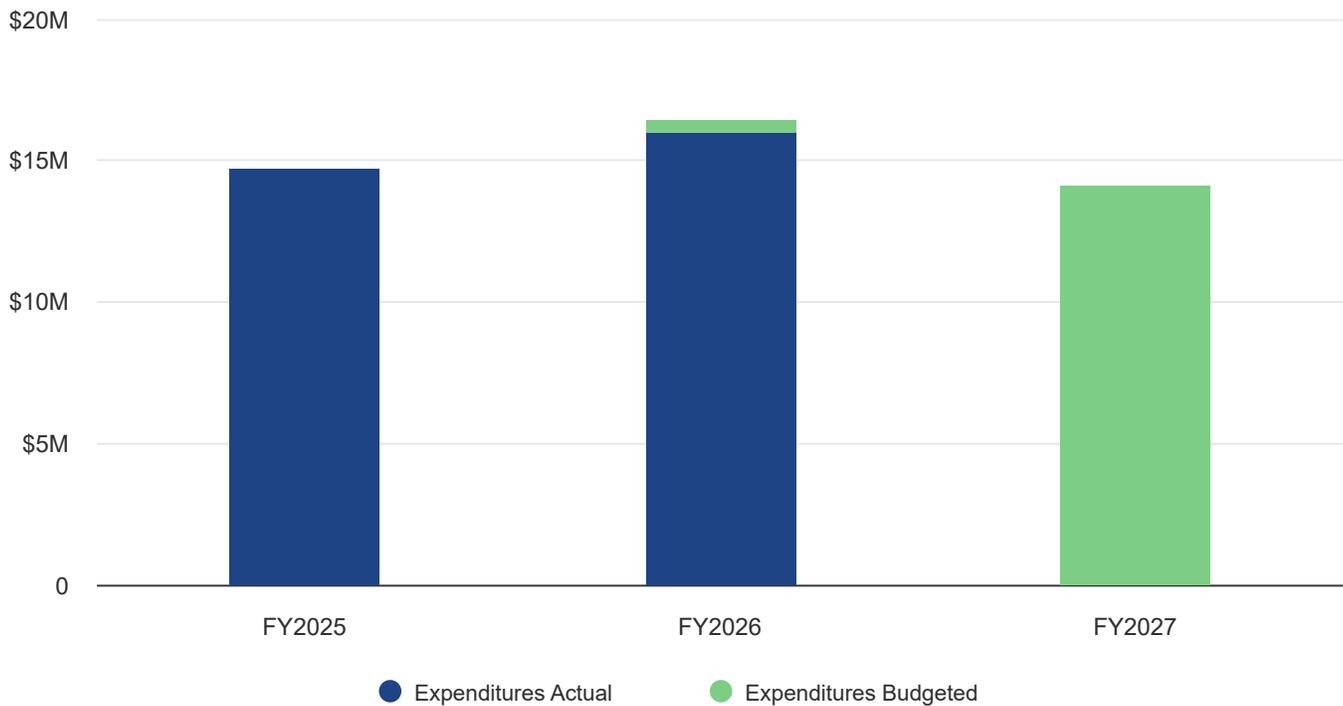
Category	FY 2025 Actual Amount	FY 2026 Amended Budget	FY 2026 Estimated Amount	FY 2027 Budgeted	FY 2026 Budget vs. FY 2027 Budgeted (% Change)
Capital Outlay					
General Fund Capital	\$380,922	\$874,000	\$820,000	\$233,500	-76.27%
Building Improvements Capitalize	\$292,219	\$592,000	\$500,000	\$85,000	-87.89%
Equipment Capitalize	\$44,338	\$25,000	\$100,000	\$108,500	334.00%
Equipment Non - Capitalize	\$44,365	\$65,000	\$65,000	\$40,000	-38.46%
Vehicle Purchases	-	\$192,000	\$155,000	-	-
Total Capital Outlay	\$380,922	\$874,000	\$820,000	\$233,500	-76.27%
Total Expenditures	\$380,922	\$874,000	\$820,000	\$233,500	-76.27%

Transfers Out

The General Fund provides a great amount of support to the Road Fund and Public Safety Fund by transferring funds. They are a transfer out of the General Fund and are transfers in to the Road Fund and Public Safety Fund. These two funds cannot operate without this support. There are additional transfers out of the fund for other purposes. One is to contribute funds to the retiree healthcare trust for other post-employment benefits (OPEB) and the other is to the Equipment and Replacement Fund to set aside funds for future capital purchases.

Expenditure Summary

Historical Expenditures Across Activity



For additional information on transfers, please see the Interfund Transfers section of this budget document.

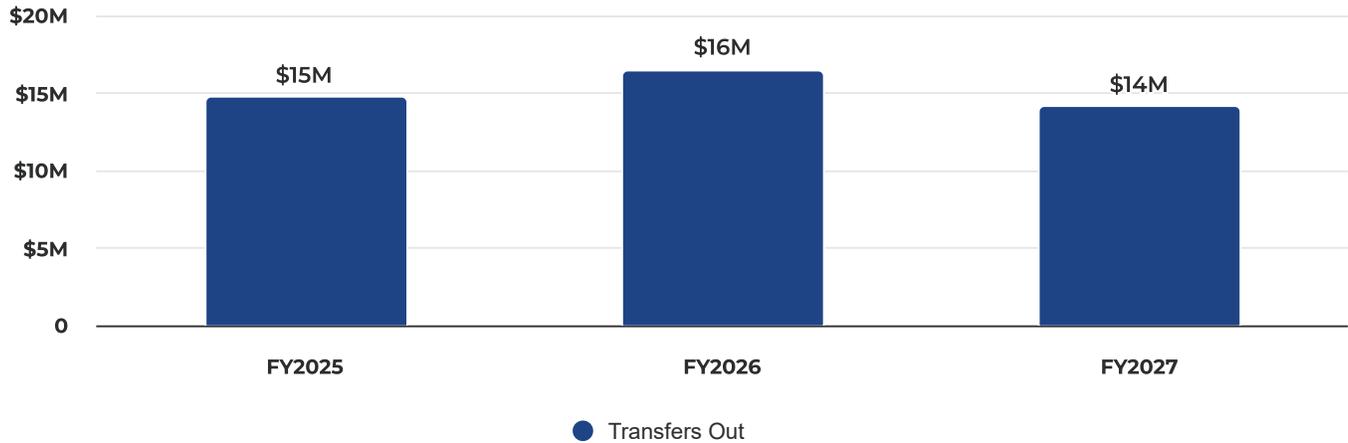
Expenditures by Fund

Expenditures by Fund

Category	FY 2025 Actual Amount	FY 2026 Amended Budget	FY 2026 Estimated Amount	FY 2027 Budgeted	FY 2026 Budget vs. FY 2027 Budgeted (% Change)
General Fund	\$14,725,000	\$16,450,000	\$16,000,000	\$14,125,000	9.07%
Total Expenditures	\$14,725,000	\$16,450,000	\$16,000,000	\$14,125,000	9.07%

Expenditures by Object

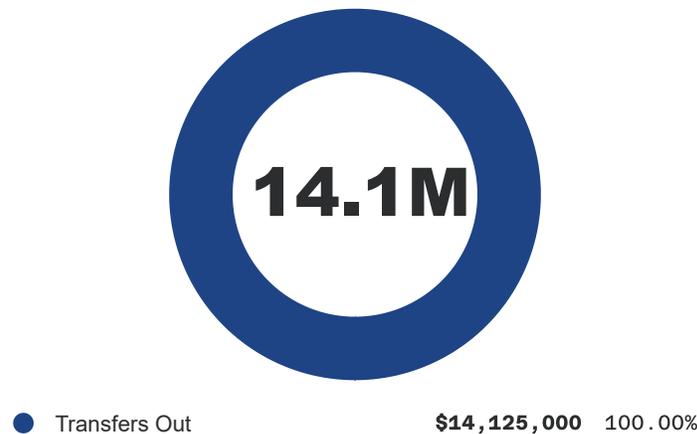
Historical Expenditures by Object



In FY2027, the total Transfers Out budget is \$14.1 million, representing a decrease of \$2.3 million or 14.13% compared to the FY2026 total of \$16.5 million. Transfers Out remain the largest and sole category, accounting for 100% of the total expenditures in both years.

This decrease in Transfers Out contrasts with the previous year, FY2026, when Transfers Out increased by \$1.7 million or 11.71%. The FY2027 budget reflects a significant reduction in this category, driving the overall decline in total expenditures for Transfers Out.

FY27 Expenditures by Object



Expenditures by Object

Category	FY 2025 Actual Amount	FY 2026 Amended Budget	FY 2026 Estimated Amount	FY 2027 Budgeted	FY 2026 Budget vs. FY 2027 Budgeted (% Change)
Transfers Out					
General Fund Transfers Out	\$14,725,000	\$16,450,000	\$16,000,000	\$14,125,000	9.07%
Transfers Out Road Fund	\$1,900,000	\$2,700,000	\$2,575,000	\$3,075,000	13.89%
Transfers Out Public Safety Fund	\$5,500,000	\$9,500,000	\$8,000,000	\$7,900,000	-16.84%
Transfers Out Retiree Health Care Fund	\$250,000	\$250,000	\$500,000	\$250,000	0.00%

Category	FY 2025 Actual Amount	FY 2026 Amended Budget	FY 2026 Estimated Amount	FY 2027 Budgeted	FY 2026 Budget vs. FY 2027 Budgeted (% Change)
Transfers Out Equipment & Replacement Fund	\$7,075,000	\$4,000,000	\$4,925,000	\$2,900,000	480.00%
Total Transfers Out	\$14,725,000	\$16,450,000	\$16,000,000	\$14,125,000	9.07%
Total Expenditures	\$14,725,000	\$16,450,000	\$16,000,000	\$14,125,000	9.07%

Planning, Building, and Ordinance Departments

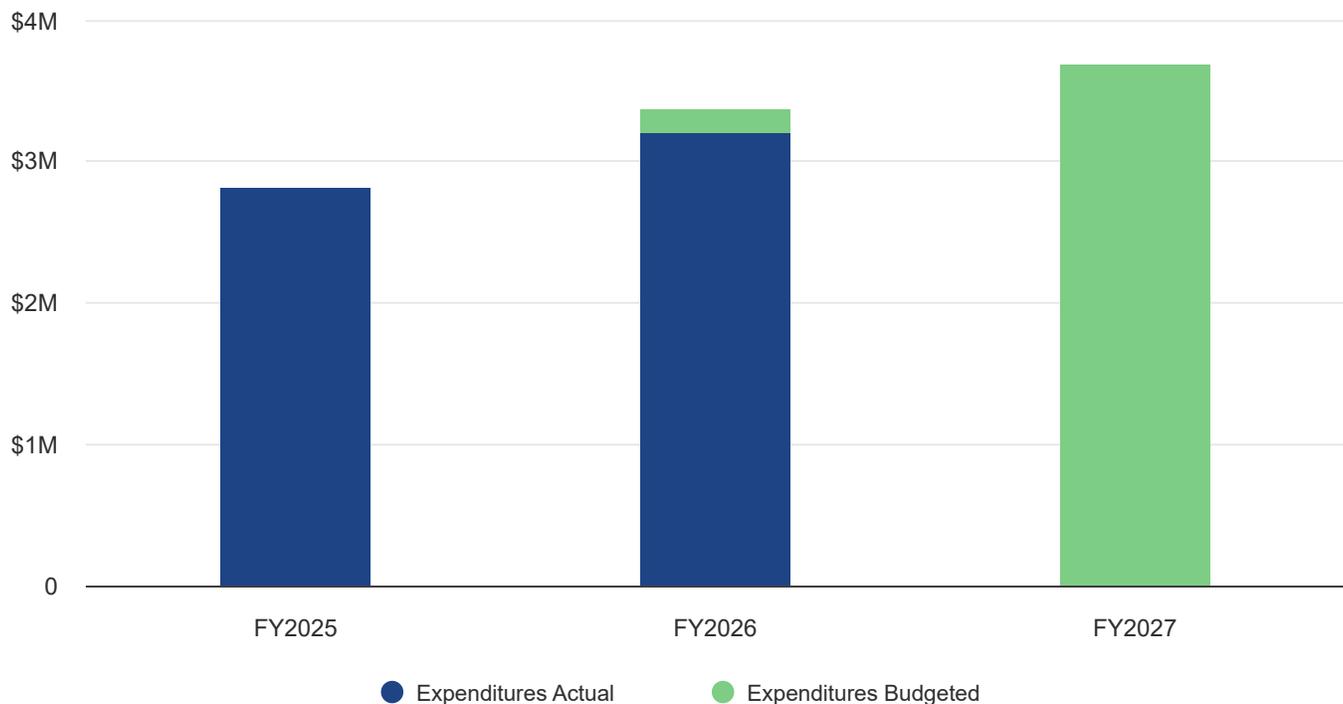
The Planning division reviews plans for compliance with Master Plan recommendations and zoning ordinance regulations. It provides professional administrative staff to the Planning Commission, Wetlands Board, Zoning Board of Appeals, and Design Review Board. Administrative duties include preparation of agendas, coordination of reviews and public notification, site development inspection, and review of construction permits for zoning ordinance compliance. It also assists the public in understanding land use requirements. This division is within the General Fund budget.

The Ordinance division ensures compliance with adopted codes and ordinances regarding the maintenance of properties and buildings for public safety and for maintaining property values by responding to citizen complaints. This division is within the General Fund budget.

The Building Inspection Department is a separate fund and budget but is overseen by the same director. Its responsibilities include processing applications for permits and certificates of occupancy, and reviewing plans for compliance with state building codes. Inspectors conduct inspections of building, mechanical, plumbing, and electrical systems. There is also an agreement with the City of Sylvan Lake to provide their residents with these services. The Township retains all the fees associated with the City of Sylvan Lake.

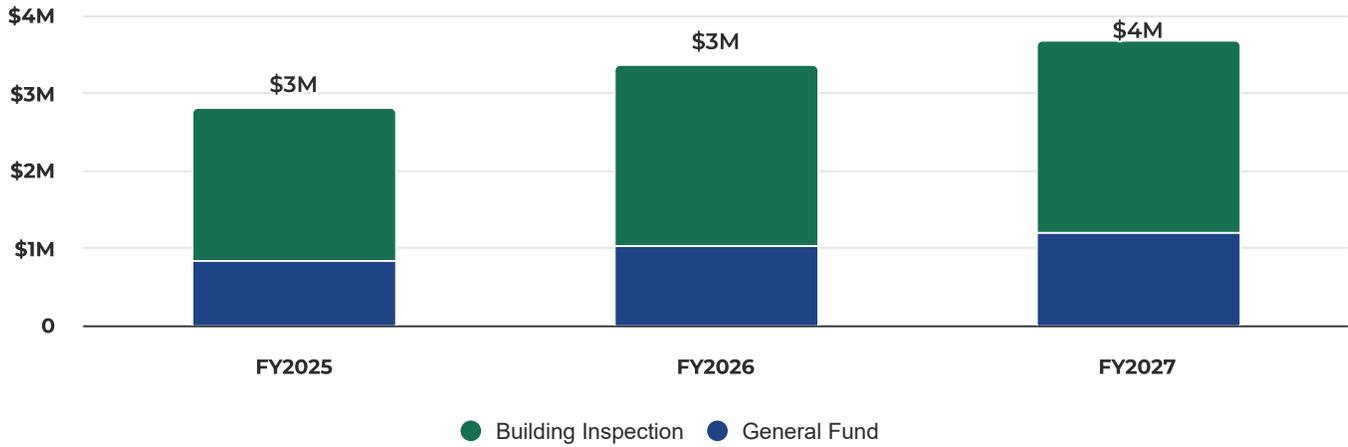
Expenditure Summary

Historical Expenditures Across Activity

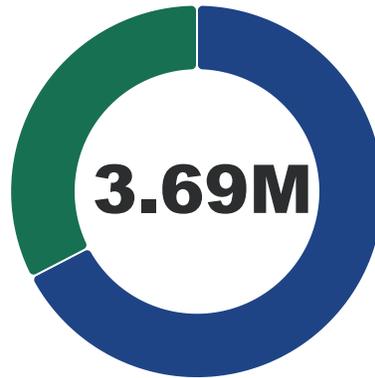


Expenditures by Fund

Historical Expenditures by Fund



FY27 Expenditures by Fund

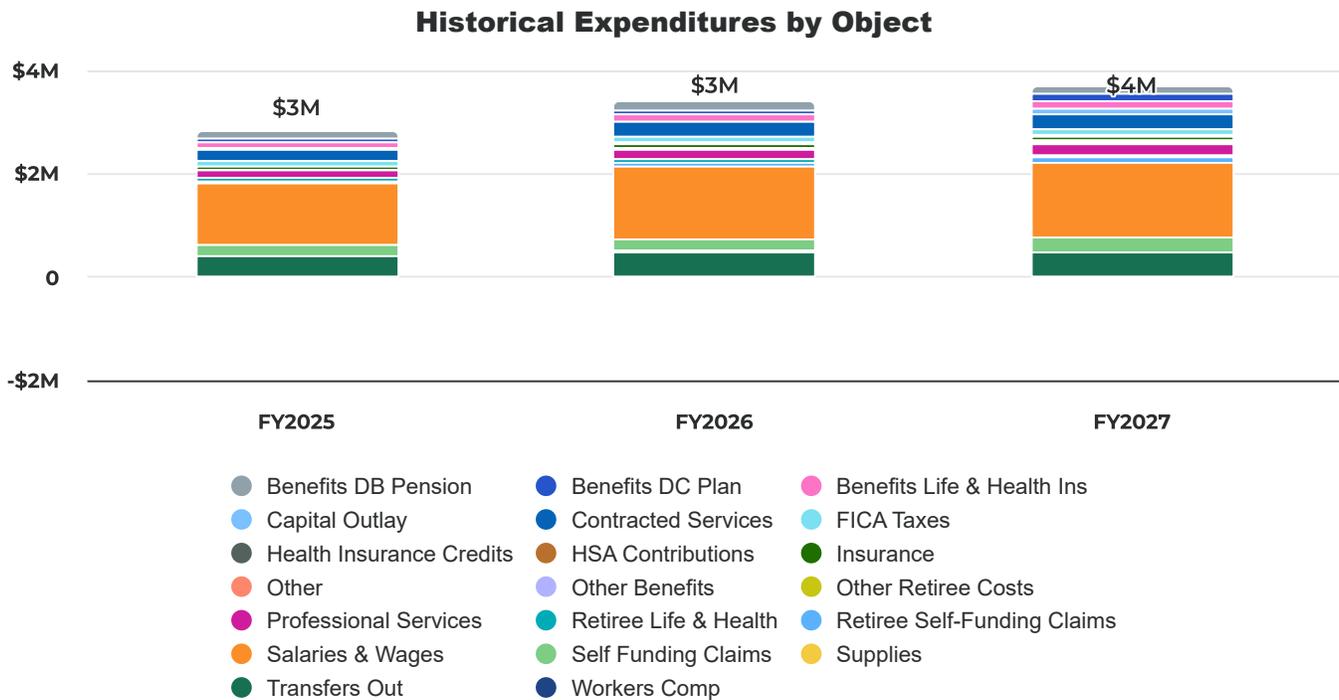


● Building Inspection	\$2,483,966	67.39%
● General Fund	\$1,201,970	32.61%

Expenditures by Fund

Category	FY 2025 Actual Amount	FY 2026 Amended Budget	FY 2026 Estimated Amount	FY 2027 Budgeted	FY 2026 Budget vs. FY 2027 Budgeted (% Change)
General Fund	\$821,885	\$1,034,231	\$995,759	\$1,201,970	9.35%
Building Inspection	\$1,993,047	\$2,330,572	\$2,193,942	\$2,483,966	6.58%
Total Expenditures	\$2,814,932	\$3,364,803	\$3,189,701	\$3,685,936	7.47%

Expenditures by Object



In FY2027, the total expenditures for Planning, Building, and Ordinance increased to \$3.7 million, marking a 9.54% rise from FY2026's \$3.4 million. Salaries & Wages remained the largest expenditure category at \$1.5 million, though its share of the total decreased slightly to 39.67%. This category grew by \$56,680, a 4.03% increase from the previous year.

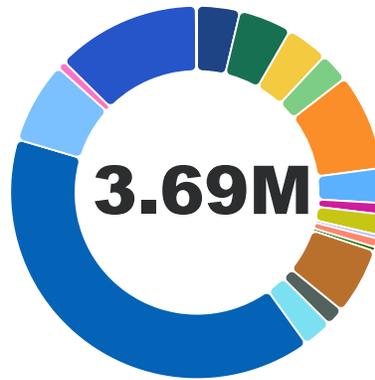
Transfers Out saw a minor decrease of \$3,855, or 0.83%, totaling \$462,946 and representing 12.56% of the budget. Contracted Services increased by \$18,000, or 6.16%, reaching \$310,000 and accounting for 8.41% of total expenditures. Self Funding Claims rose by \$22,000, a 9.17% increase, totaling \$262,000 and maintaining a similar proportion of 7.11%.

Professional Services experienced a significant increase of \$44,500, or 26.18%, to \$214,500, which is 5.82% of the total budget. Benefits DC Plan expenditures grew notably by \$66,240, a 63.88% increase, reaching \$169,930 and comprising 4.61% of the total. Conversely, Benefits DB Pension decreased by \$14,342, or 9.44%, to \$137,620, reducing its share to 3.73%.

Benefits Life & Health Insurance increased by \$16,630, or 14.05%, totaling \$135,010 and representing 3.66% of expenditures. FICA Taxes rose modestly by \$5,120, or 4.8%, to \$111,850, accounting for 3.03%. Retiree Self-Funding Claims increased by \$19,000, or 24.68%, to \$96,000, making up 2.6% of the budget.

Among the largest increases, Capital Outlay grew substantially by \$80,000, a 533.33% rise, reaching \$95,000. Other notable increases included Insurance at \$66,000 (+15.79%) and Health Insurance Credits, which decreased by 46.38% but increased in absolute terms by \$12,800 to -\$14,800. Supplies decreased by \$5,000, or 15.75%, to \$26,750, and Retiree Life & Health declined by \$7,700, or 11.56%, to \$58,900.

FY27 Expenditures by Object



● Benefits DB Pension	\$137,620	3.73%
● Benefits DC Plan	\$169,930	4.61%
● Benefits Life & Health Ins	\$135,010	3.66%
● Capital Outlay	\$95,000	2.58%
● Contracted Services	\$310,000	8.41%
● FICA Taxes	\$111,850	3.03%
● Health Insurance Credits	-\$14,800	-0.40%
● HSA Contributions	\$36,000	0.98%
● Insurance	\$66,000	1.79%
● Other	\$11,500	0.31%
● Other Benefits	\$28,500	0.77%
● Other Retiree Costs	\$12,000	0.33%
● Professional Services	\$214,500	5.82%
● Retiree Life & Health	\$58,900	1.60%
● Retiree Self-Funding Claims	\$96,000	2.60%
● Salaries & Wages	\$1,462,240	39.67%
● Self Funding Claims	\$262,000	7.11%
● Supplies	\$26,750	0.73%
● Transfers Out	\$462,946	12.56%
● Workers Comp	\$3,990	0.11%

Expenditures by Object

Category	FY 2025 Actual Amount	FY 2026 Amended Budget	FY 2026 Estimated Amount	FY 2027 Budgeted	FY 2026 Budget vs. FY 2027 Budgeted (% Change)
Salaries & Wages					
Ordinance	\$178,548	\$226,520	\$220,000	\$239,690	10.70%
Salaries & Wages	\$178,548	\$226,520	\$220,000	\$239,690	10.70%
Planning	\$180,086	\$269,500	\$257,000	\$313,200	16.22%
Salaries & Wages	\$180,086	\$269,500	\$257,000	\$313,200	16.22%
Building Inspection	\$825,785	\$909,540	\$840,000	\$909,350	-0.02%
Salaries & Wages	\$825,785	\$909,540	\$840,000	\$909,350	-0.02%
Total Salaries & Wages	\$1,184,419	\$1,405,560	\$1,317,000	\$1,462,240	4.78%
FICA Taxes					
Ordinance	\$15,375	\$16,560	\$16,750	\$18,340	10.75%
Social Security & Medicare Taxes (FICA)	\$15,375	\$16,560	\$16,750	\$18,340	10.75%
Planning	\$13,463	\$20,620	\$20,000	\$23,960	16.20%

Category	FY 2025 Actual Amount	FY 2026 Amended Budget	FY 2026 Estimated Amount	FY 2027 Budgeted	FY 2026 Budget vs. FY 2027 Budgeted (% Change)
Social Security & Medicare Taxes (FICA)	\$13,463	\$20,620	\$20,000	\$23,960	16.20%
Building Inspection	\$61,197	\$69,550	\$64,000	\$69,550	0.00%
Social Security & Medicare Taxes (FICA)	\$61,197	\$69,550	\$64,000	\$69,550	0.00%
Total FICA Taxes	\$90,035	\$106,730	\$100,750	\$111,850	4.80%
Benefits DC Plan					
Ordinance	\$14,828	\$18,030	\$19,000	\$24,900	38.10%
Retirement Plans DC	\$14,828	\$18,030	\$19,000	\$24,900	38.10%
Planning	\$930	\$15,110	\$22,000	\$38,940	157.71%
Retirement Plans DC	\$930	\$15,110	\$22,000	\$38,940	157.71%
Building Inspection	\$70,144	\$70,550	\$75,000	\$106,090	50.38%
Retirement Plans DC	\$70,144	\$70,550	\$75,000	\$106,090	50.38%
Total Benefits DC Plan	\$85,902	\$103,690	\$116,000	\$169,930	63.88%
Benefits DB Pension					
Ordinance	\$34,012	\$33,225	\$32,135	\$29,742	-10.48%
Retirement Plans DB	\$34,012	\$33,225	\$32,135	\$29,742	-10.48%
Planning	\$27,879	\$27,233	\$27,233	\$25,205	-7.45%
Retirement Plans DB	\$27,879	\$27,233	\$27,233	\$25,205	-7.45%
Building Inspection	\$93,672	\$91,504	\$89,326	\$82,673	-9.65%
Retirement Plans DB	\$93,672	\$91,504	\$89,326	\$82,673	-9.65%
Total Benefits DB Pension	\$155,562	\$151,962	\$148,694	\$137,620	-9.44%
Benefits Life & Health Ins					
Ordinance	\$15,104	\$15,970	\$16,000	\$15,970	0.00%
Health Insurance	\$7,550	\$7,710	\$7,700	\$6,830	-11.41%
Life and Disability Ins	\$2,245	\$2,260	\$2,300	\$2,140	-5.31%
Retirement Health Savings	\$5,308	\$6,000	\$6,000	\$7,000	16.67%
Planning	\$12,128	\$21,300	\$21,750	\$31,790	49.25%
Health Insurance	\$9,515	\$12,700	\$12,500	\$15,780	24.25%
Life and Disability Ins	\$2,613	\$3,350	\$3,250	\$4,110	22.69%
Retirement Health Savings	-	\$5,250	\$6,000	\$11,900	126.67%
Building Inspection	\$81,908	\$81,110	\$78,950	\$87,250	7.57%
Health Insurance	\$36,513	\$35,740	\$34,000	\$36,190	1.26%
Life and Disability Ins	\$10,001	\$10,120	\$9,700	\$9,600	-5.14%
Retirement Health Savings	\$35,394	\$35,250	\$35,250	\$41,460	17.62%
Total Benefits Life & Health Ins	\$109,139	\$118,380	\$116,700	\$135,010	14.05%
Other Benefits					
Ordinance	-\$1,063	\$3,500	\$1,000	\$3,500	0.00%
Other Fringe Benefits	\$80	\$500	\$500	\$500	0.00%
Sick Pay Accrual	-\$1,143	\$3,000	\$500	\$3,000	0.00%
Planning	\$2,419	\$4,500	\$12,500	\$4,500	0.00%
Other Fringe Benefits	\$93	\$500	\$500	\$500	0.00%
Sick Pay Accrual	\$2,326	\$4,000	\$12,000	\$4,000	0.00%
Building Inspection	\$3,669	\$20,500	\$8,500	\$20,500	0.00%
Other Fringe Benefits	\$453	\$500	\$500	\$500	0.00%
Sick Pay Accrual	\$3,216	\$20,000	\$8,000	\$20,000	0.00%
Total Other Benefits	\$5,025	\$28,500	\$22,000	\$28,500	0.00%
Workers Comp					

Category	FY 2025 Actual Amount	FY 2026 Amended Budget	FY 2026 Estimated Amount	FY 2027 Budgeted	FY 2026 Budget vs. FY 2027 Budgeted (% Change)
Ordinance	\$738	\$890	\$900	\$1,000	12.36%
Workers Compensation	\$738	\$890	\$900	\$1,000	12.36%
Planning	\$128	\$150	\$250	\$120	-20.00%
Workers Compensation	\$128	\$150	\$250	\$120	-20.00%
Building Inspection	\$2,451	\$2,890	\$2,800	\$2,870	-0.69%
Workers Compensation	\$2,451	\$2,890	\$2,800	\$2,870	-0.69%
Total Workers Comp	\$3,316	\$3,930	\$3,950	\$3,990	1.53%
Supplies					
Ordinance	\$1,052	\$2,750	\$1,250	\$2,750	0.00%
Misc. Operating Supplies	-	\$1,500	-	\$1,500	0.00%
Office Supplies	\$1,052	\$1,000	\$1,000	\$1,000	0.00%
Dues & Subscriptions	-	\$250	\$250	\$250	0.00%
Planning	\$1,796	\$4,000	\$2,000	\$2,500	-37.50%
Misc. Operating Supplies	-	\$500	\$500	\$500	0.00%
Office Supplies	\$604	\$1,000	\$500	\$1,000	0.00%
Dues & Subscriptions	\$1,192	\$2,500	\$1,000	\$1,000	-60.00%
Building Inspection	\$16,242	\$25,000	\$19,500	\$21,500	-14.00%
Misc. Operating Supplies	\$547	\$3,000	\$2,000	\$2,000	-33.33%
Office Supplies	\$3,424	\$3,500	\$3,500	\$3,500	0.00%
Fuel	\$9,241	\$15,000	\$10,000	\$12,000	-20.00%
Equipment - R&M Supplies	-	-	\$500	\$500	-
Dues & Subscriptions	\$3,030	\$3,500	\$3,500	\$3,500	0.00%
Total Supplies	\$19,089	\$31,750	\$22,750	\$26,750	-15.75%
Professional Services					
Ordinance	\$3,586	\$5,000	\$3,000	\$5,000	0.00%
Communications	\$2,581	\$2,500	\$2,500	\$2,500	0.00%
Training and Conferences	\$1,005	\$2,500	\$500	\$2,500	0.00%
Planning	\$89,428	\$56,500	\$39,000	\$96,000	-27.00%
Communications	\$681	\$1,000	\$1,000	\$1,000	0.00%
Printing & Publishing	\$5,149	\$2,500	\$5,000	\$5,000	100.00%
Training and Conferences	\$135	\$3,000	\$3,000	\$5,000	66.67%
Consultant Services	\$83,463	\$50,000	\$30,000	\$85,000	-32.00%
Zoning Board of Appeals	\$8,149	\$10,000	\$8,000	\$10,000	0.00%
Printing & Publishing	\$8,149	\$10,000	\$8,000	\$10,000	0.00%
Building Inspection	\$42,591	\$98,500	\$102,500	\$103,500	5.08%
Legal Fees	\$20	\$10,000	\$10,000	\$10,000	0.00%
Communications	\$4,740	\$6,000	\$5,000	\$5,000	-16.67%
Printing & Publishing	\$3,362	\$7,500	\$4,000	\$4,000	-46.67%
Training and Conferences	\$1,310	\$3,000	\$12,000	\$3,000	0.00%
Engineering	\$2,718	\$7,500	\$5,000	\$5,000	-33.33%
Consultant Services	\$527	\$3,000	\$1,500	\$1,500	-50.00%
Computer Services	\$29,915	\$61,500	\$65,000	\$75,000	21.95%
Total Professional Services	\$143,754	\$170,000	\$152,500	\$214,500	-12.45%
Contracted Services					
Planning	\$4,350	\$5,000	\$5,000	\$18,000	260.00%
Fees for Service	\$4,350	\$5,000	\$5,000	\$18,000	260.00%
Zoning Board of Appeals	\$9,500	\$12,000	\$12,000	\$20,000	66.67%
Fees for Service	\$9,500	\$12,000	\$12,000	\$20,000	66.67%

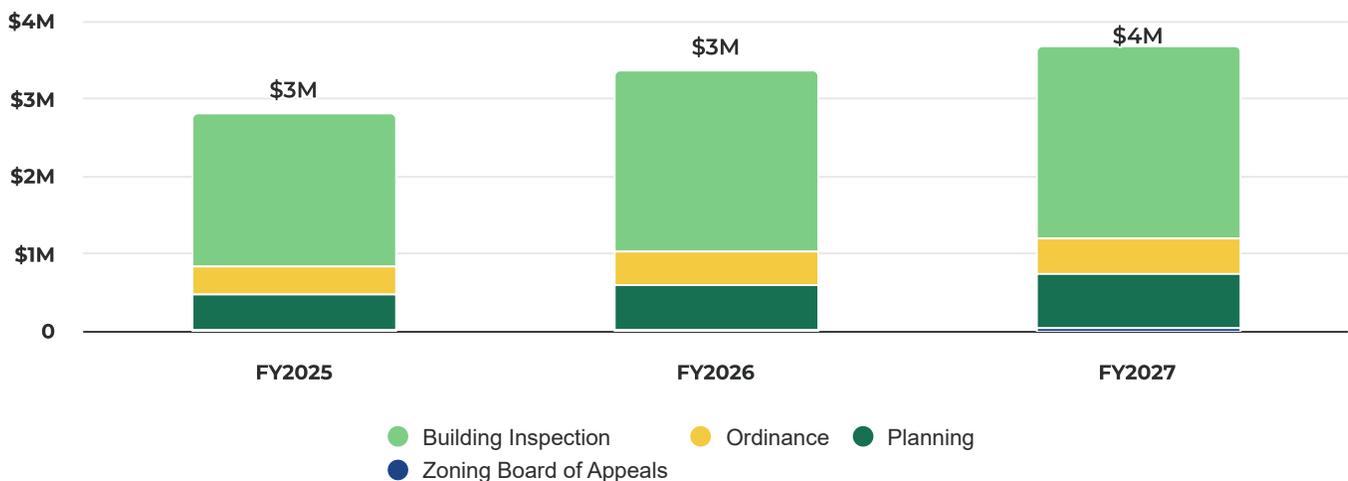
Category	FY 2025 Actual Amount	FY 2026 Amended Budget	FY 2026 Estimated Amount	FY 2027 Budgeted	FY 2026 Budget vs. FY 2027 Budgeted (% Change)
Building Inspection	\$227,964	\$275,000	\$233,000	\$272,000	-1.09%
Contracted Services	\$185,710	\$215,000	\$175,000	\$210,000	-2.33%
Repair Parts	\$9,711	\$15,000	\$10,000	\$12,000	-20.00%
Vehicle Contracted Maintenance	\$9,015	\$20,000	\$20,000	\$20,000	0.00%
Office Equipment - Contracted R&M	\$5,009	\$5,000	\$5,000	\$5,000	0.00%
Building & Grounds - Contracted R&M	\$18,520	\$20,000	\$23,000	\$25,000	25.00%
Total Contracted Services	\$241,814	\$292,000	\$250,000	\$310,000	6.16%
Insurance					
Ordinance	\$16,209	\$25,000	\$30,000	\$30,000	20.00%
Property & Liability Insurance	\$16,209	\$25,000	\$30,000	\$30,000	20.00%
Planning	\$7,492	\$10,000	\$12,000	\$15,000	50.00%
Property & Liability Insurance	\$7,492	\$10,000	\$12,000	\$15,000	50.00%
Building Inspection	\$22,930	\$22,000	\$19,000	\$21,000	-4.55%
Unemployment Insurance	\$4,344	-	-	-	0.00%
Property & Liability Insurance	\$18,586	\$22,000	\$19,000	\$21,000	-4.55%
Total Insurance	\$46,632	\$57,000	\$61,000	\$66,000	15.79%
Other					
Ordinance	\$6,322	\$5,500	\$3,000	\$5,500	0.00%
Meals and Mileage Reimb	-	\$500	\$500	\$500	0.00%
Miscellaneous Expense	\$6,322	\$5,000	\$2,500	\$5,000	0.00%
Planning	\$1,588	\$4,000	\$2,500	\$2,500	-37.50%
Meals and Mileage Reimb	-	\$1,000	\$500	\$500	-50.00%
Miscellaneous Expense	\$1,588	\$3,000	\$2,000	\$2,000	-33.33%
Zoning Board of Appeals	\$55	\$1,000	\$500	\$1,000	0.00%
Miscellaneous Expense	\$55	\$1,000	\$500	\$1,000	0.00%
Building Inspection	\$670	\$4,000	\$2,500	\$2,500	-37.50%
Meals and Mileage Reimb	\$45	\$1,000	\$500	\$500	-50.00%
Miscellaneous Expense	\$625	\$3,000	\$2,000	\$2,000	-33.33%
Total Other	\$8,635	\$14,500	\$8,500	\$11,500	-20.69%
Retiree Life & Health					
Ordinance	\$8,928	\$11,500	\$8,900	\$10,500	-8.70%
Retiree Life Ins	\$344	\$500	\$400	\$500	0.00%
Retiree Costs	\$8,585	\$11,000	\$8,500	\$10,000	-9.09%
Planning	\$5,361	\$6,300	\$6,500	\$6,600	4.76%
Retiree Life Ins	\$172	\$300	\$500	\$600	100.00%
Retiree Costs	\$5,190	\$6,000	\$6,000	\$6,000	0.00%
Building Inspection	\$40,217	\$48,800	\$41,800	\$41,800	-14.34%
Retiree Life Ins	\$1,547	\$1,800	\$1,800	\$1,800	0.00%
Retiree Costs	\$38,670	\$47,000	\$40,000	\$40,000	-14.89%
Total Retiree Life & Health	\$54,507	\$66,600	\$57,200	\$58,900	-11.56%
Capital Outlay					
Building Inspection	\$4,017	\$15,000	\$18,000	\$95,000	533.33%
Equipment Capitalize	-	\$5,000	\$15,000	\$35,000	600.00%

Category	FY 2025 Actual Amount	FY 2026 Amended Budget	FY 2026 Estimated Amount	FY 2027 Budgeted	FY 2026 Budget vs. FY 2027 Budgeted (% Change)
Equipment Non - Capitalize	\$4,017	\$10,000	\$3,000	\$12,000	20.00%
Vehicle Purchases	-	-	-	\$48,000	-
Total Capital Outlay	\$4,017	\$15,000	\$18,000	\$95,000	533.33%
Health Insurance Credits					
Ordinance	-\$2,500	-\$2,400	-\$2,000	-\$1,200	-50.00%
Health Insurance Refund/Credits	-\$2,500	-\$2,400	-\$2,000	-\$1,200	-50.00%
Planning	-\$4,050	-\$8,400	-\$4,450	-\$3,600	-57.14%
Health Insurance Refund/Credits	-\$4,050	-\$8,400	-\$4,450	-\$3,600	-57.14%
Building Inspection	-\$15,000	-\$16,800	-\$11,200	-\$10,000	-40.48%
Health Insurance Refund/Credits	-\$15,000	-\$16,800	-\$11,200	-\$10,000	-40.48%
Total Health Insurance Credits	-\$21,550	-\$27,600	-\$17,650	-\$14,800	-46.38%
HSA Contributions					
Ordinance	\$3,000	\$3,000	\$3,000	\$3,000	0.00%
Health Insurance HSA Contributions	\$3,000	\$3,000	\$3,000	\$3,000	0.00%
Planning	\$5,500	\$10,500	\$9,750	\$9,000	-14.29%
Health Insurance HSA Contributions	\$5,500	\$10,500	\$9,750	\$9,000	-14.29%
Building Inspection	\$13,500	\$21,000	\$24,000	\$24,000	14.29%
Health Insurance HSA Contributions	\$13,500	\$21,000	\$24,000	\$24,000	14.29%
Total HSA Contributions	\$22,000	\$34,500	\$36,750	\$36,000	4.35%
Self Funding Claims					
Ordinance	\$15,383	\$20,000	\$18,000	\$20,000	0.00%
Health Insurance Self Funding Claims	\$15,383	\$20,000	\$18,000	\$20,000	0.00%
Planning	\$46,784	\$75,000	\$73,000	\$65,000	-13.33%
Health Insurance Self Funding Claims	\$46,784	\$75,000	\$73,000	\$65,000	-13.33%
Building Inspection	\$128,556	\$145,000	\$141,000	\$177,000	22.07%
Health Insurance Self Funding Claims	\$128,556	\$145,000	\$141,000	\$177,000	22.07%
Total Self Funding Claims	\$190,722	\$240,000	\$232,000	\$262,000	9.17%
Other Retiree Costs					
Ordinance	\$2,278	\$2,500	\$2,000	\$3,000	20.00%
Retiree Costs HRA payment - retirees	\$2,278	\$2,500	\$2,000	\$3,000	20.00%
Planning	\$3,000	\$3,000	-	\$4,500	50.00%
Retiree Costs HRA payment - retirees	-	-	-	\$4,500	-
Retiree Costs HSA Contributions	\$3,000	\$3,000	-	-	-
Building Inspection	\$3,000	\$3,000	\$3,000	\$4,500	50.00%
Retiree Costs HRA payment - retirees	-	-	-	\$1,500	-
Retiree Costs HSA Contributions	\$3,000	\$3,000	\$3,000	\$3,000	0.00%

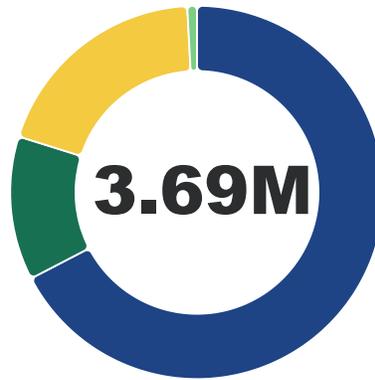
Category	FY 2025 Actual Amount	FY 2026 Amended Budget	FY 2026 Estimated Amount	FY 2027 Budgeted	FY 2026 Budget vs. FY 2027 Budgeted (% Change)
Total Other Retiree Costs	\$8,278	\$8,500	\$5,000	\$12,000	41.18%
Retiree Self-Funding Claims					
Ordinance	\$10,769	\$13,000	\$12,000	\$13,000	0.00%
Retiree Costs Self Funding Claims	\$10,769	\$13,000	\$12,000	\$13,000	0.00%
Planning	\$18,973	\$22,000	\$20,000	\$30,000	36.36%
Retiree Costs Self Funding Claims	\$18,973	\$22,000	\$20,000	\$30,000	36.36%
Building Inspection	\$36,053	\$42,000	\$40,000	\$53,000	26.19%
Retiree Costs Self Funding Claims	\$36,053	\$42,000	\$40,000	\$53,000	26.19%
Total Retiree Self-Funding Claims	\$65,795	\$77,000	\$72,000	\$96,000	24.68%
Transfers Out					
Ordinance	\$35,904	\$35,376	\$35,295	\$34,135	-3.51%
Transfers Out Pension Obligation Bond Debt - R	\$35,904	\$35,376	\$35,295	\$34,135	-3.51%
Planning	\$28,457	\$28,997	\$28,996	\$28,928	-0.24%
Transfers Out Pension Obligation Bond Debt - R	\$16,190	\$15,659	\$15,658	\$15,621	-0.24%
Transfers Out Pension Obligation Bond Debt - A	\$12,267	\$13,338	\$13,338	\$13,307	-0.23%
Building Inspection	\$333,480	\$402,428	\$402,266	\$399,883	-0.63%
Transfers Out Pension Obligation Bond Debt - R	\$86,213	\$84,090	\$83,928	\$81,576	-2.99%
Transfers Out Pension Obligation Bond Debt - A	\$12,267	\$13,338	\$13,338	\$13,307	-0.23%
Transfers Out Central Services	\$235,000	\$305,000	\$305,000	\$305,000	0.00%
Total Transfers Out	\$397,840	\$466,801	\$466,557	\$462,946	-0.83%
Total Expenditures	\$2,814,932	\$3,364,803	\$3,189,701	\$3,685,936	7.47%

Expenditures by Activity

Historical Expenditures by Activity



FY27 Expenditures by Activity



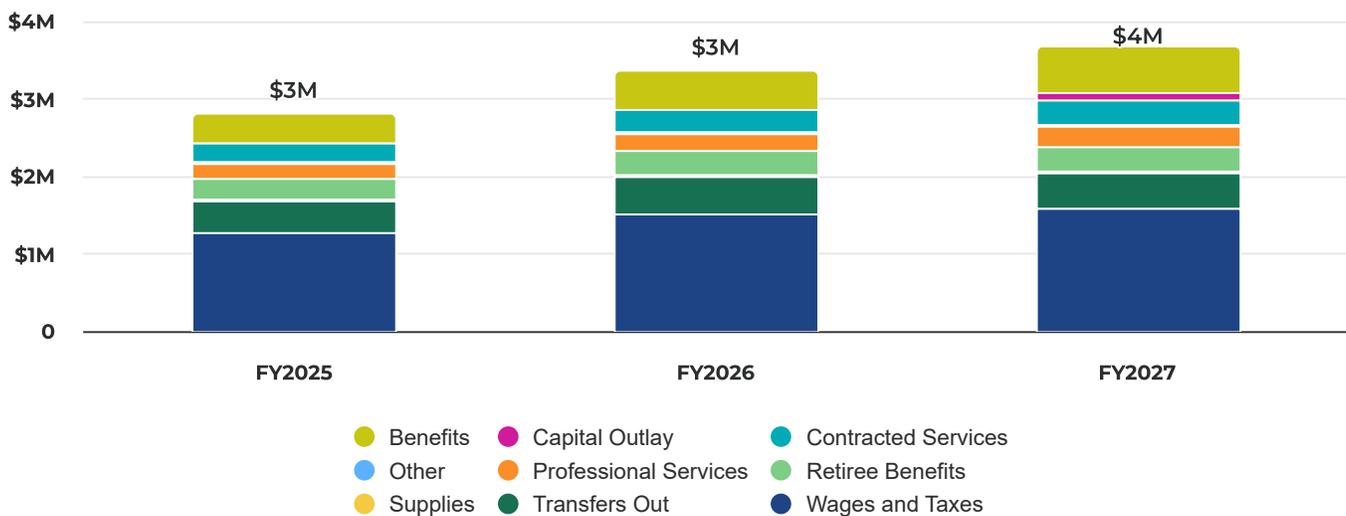
● Building Inspection	\$2,483,966	67.39%
● Ordinance	\$458,827	12.45%
● Planning	\$712,143	19.32%
● Zoning Board of Appeals	\$31,000	0.84%

Expenditures by Activity

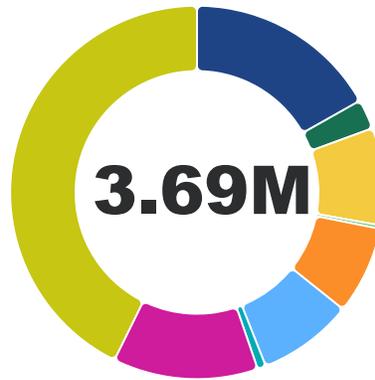
Category	FY 2025 Actual Amount	FY 2026 Amended Budget	FY 2026 Estimated Amount	FY 2027 Budgeted	FY 2026 Budget vs. FY 2027 Budgeted (% Change)
Ordinance	\$358,471	\$435,921	\$420,230	\$458,827	7.73%
Planning	\$445,710	\$575,310	\$555,029	\$712,143	9.51%
Zoning Board of Appeals	\$17,704	\$23,000	\$20,500	\$31,000	34.78%
Building Inspection	\$1,993,047	\$2,330,572	\$2,193,942	\$2,483,966	6.58%
Total Expenditures	\$2,814,932	\$3,364,803	\$3,189,701	\$3,685,936	7.47%

Expenditures by Object Summary

Historical Expenditures by Object Summary



FY27 Expenditures by Object Summary 1

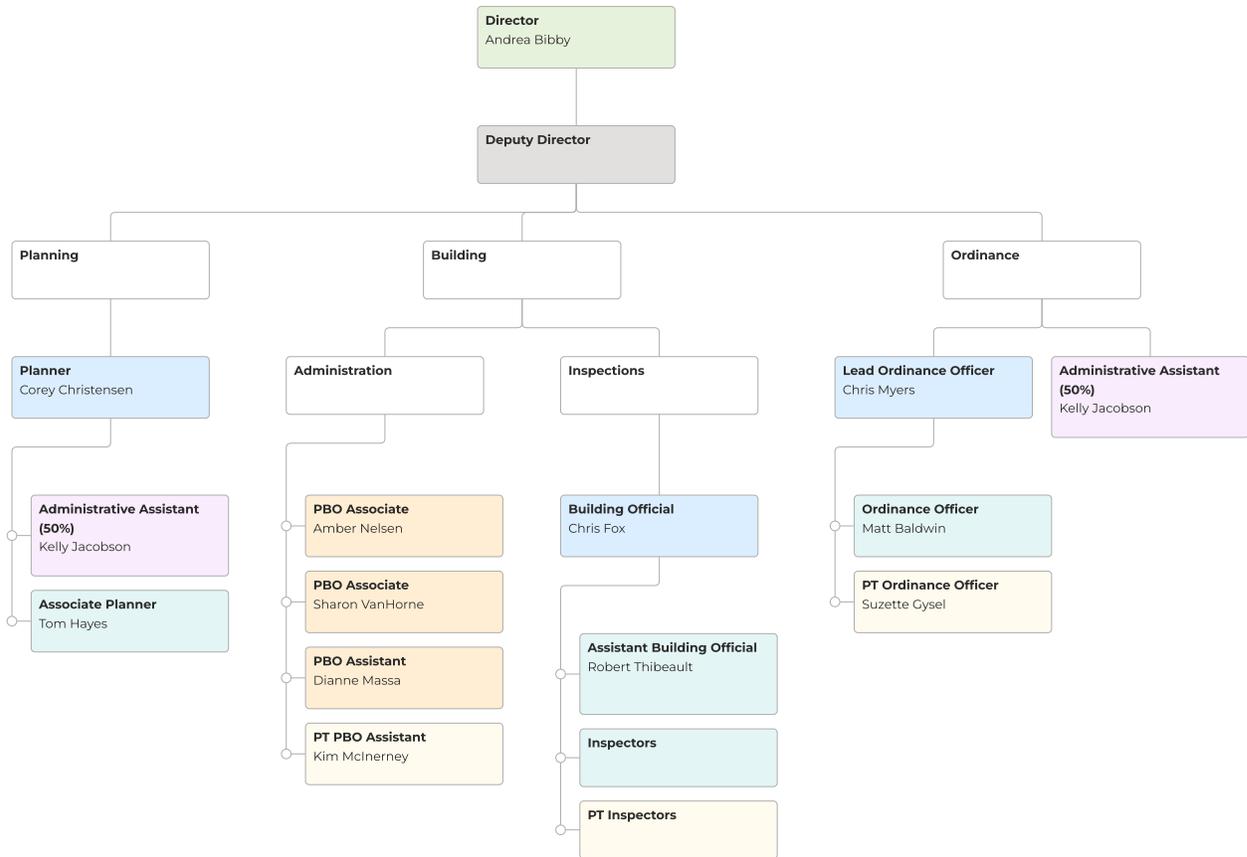


● Benefits	\$620,630	16.84%
● Capital Outlay	\$95,000	2.58%
● Contracted Services	\$310,000	8.41%
● Other	\$11,500	0.31%
● Professional Services	\$280,500	7.61%
● Retiree Benefits	\$304,520	8.26%
● Supplies	\$26,750	0.73%
● Transfers Out	\$462,946	12.56%
● Wages and Taxes	\$1,574,090	42.71%

Expenditures by Object Summary

Category	FY 2025 Actual Amount	FY 2026 Amended Budget	FY 2026 Estimated Amount	FY 2027 Budgeted	FY 2026 Budget vs. FY 2027 Budgeted (% Change)
Wages and Taxes	\$1,274,454	\$1,512,290	\$1,417,750	\$1,574,090	4.78%
Benefits	\$394,554	\$501,400	\$509,750	\$620,630	23.78%
Retiree Benefits	\$284,142	\$304,062	\$282,894	\$304,520	0.15%
Professional Services	\$190,386	\$227,000	\$213,500	\$280,500	-7.12%
Transfers Out	\$397,840	\$466,801	\$466,557	\$462,946	-0.83%
Supplies	\$19,089	\$31,750	\$22,750	\$26,750	-15.75%
Contracted Services	\$241,814	\$292,000	\$250,000	\$310,000	6.16%
Other	\$8,635	\$14,500	\$8,500	\$11,500	-20.69%
Capital Outlay	\$4,017	\$15,000	\$18,000	\$95,000	533.33%
Total Expenditures	\$2,814,932	\$3,364,803	\$3,189,701	\$3,685,936	7.47%

Planning, Building and Ordinance

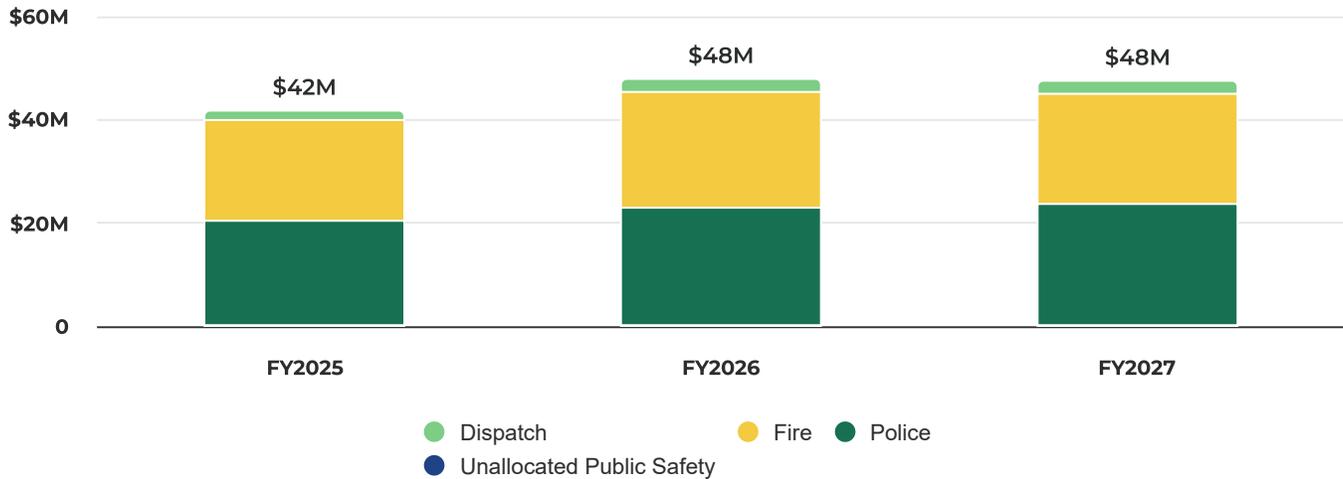


Public Safety

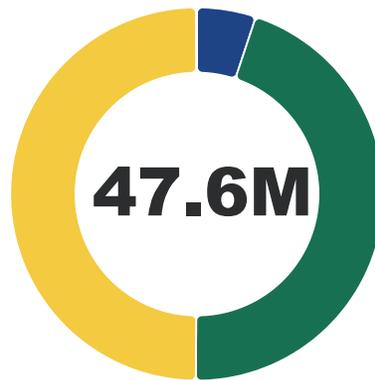
Public Safety consists of the police department, dispatch, and the fire department. The operations are supported by four public safety millages in addition to other sources of revenue. The police department is located in Town Hall and there are 4 fire stations throughout the Township. The summary below presents the total costs of these departments. There are other areas of this budget where the departments are presented separately.

Expenditures by Activity

Historical Expenditures by Activity



FY27 Expenditures by Activity



Activity	Amount	Percentage
Dispatch	\$2,427,721	5.10%
Fire	\$21,401,389	45.00%
Police	\$23,692,362	49.81%
Unallocated Public Safety	\$40,000	0.08%

Expenditures by Activity

Category	FY 2025 Actual Amount	FY 2026 Amended Budget	FY 2026 Estimated Amount	FY 2027 Budgeted	FY 2026 Budget vs. FY 2027 Budgeted (% Change)
Police	\$20,470,324.68	\$22,847,056.00	\$22,626,257.00	\$23,692,362.00	3.70%

Category	FY 2025 Actual Amount	FY 2026 Amended Budget	FY 2026 Estimated Amount	FY 2027 Budgeted	FY 2026 Budget vs. FY 2027 Budgeted (% Change)
Dispatch	\$1,943,037.49	\$2,449,432.00	\$2,246,536.00	\$2,427,721.00	-0.89%
Fire	\$19,394,326.98	\$22,629,672.00	\$22,135,462.00	\$21,401,389.00	-5.43%
Unallocated Public Safety	\$33,099.29	\$50,000.00	\$25,000.00	\$40,000.00	-20.00%
Total Expenditures	\$41,840,788.44	\$47,976,160.00	\$47,033,255.00	\$47,561,472.00	-0.86%

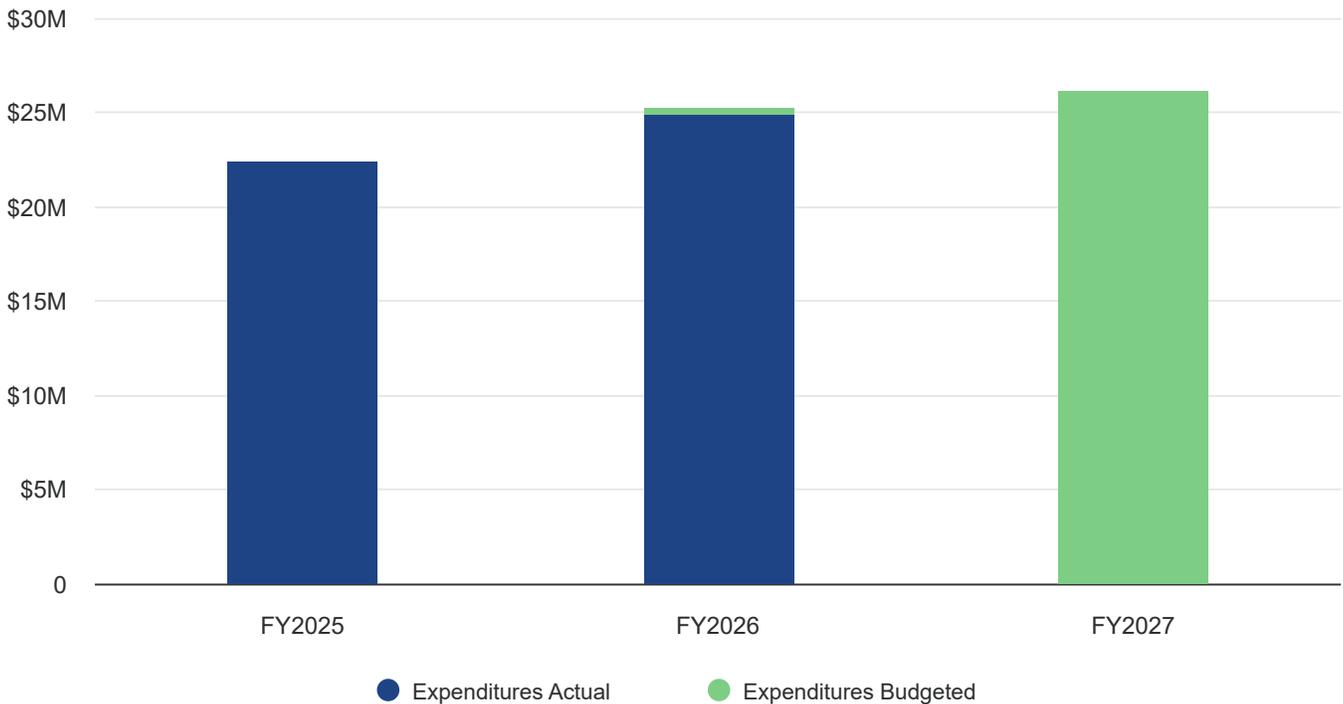
Police and Dispatch

The department is organized by multiple divisions; patrol, investigations, and administration. There are additional divisions within each of those areas, including animal welfare, K-9 unit, school security, and dispatch. Police services include responding to emergency and non-emergency calls, patrol functions such as crime prevention activities and neighborhood patrols, traffic enforcement, accident investigations, adult and juvenile criminal investigations, narcotics and special investigations, records, animal welfare, and community relations programs. The department has agreements with the Bloomfield Hills School District for a school liaison officer and school security officer. The department also has agreements with the City of Birmingham to provide them with animal welfare services, and with the Village of Franklin to provide them with dispatch services.



Expenditure Summary

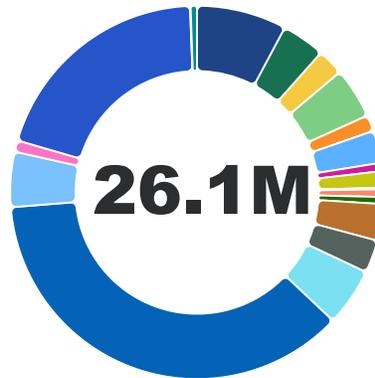
Historical Expenditures Across Activity



\$11,500 or 5.78% to \$187,500. Health Insurance Credits showed a reduction of \$72,400 or 51.57%, totaling negative \$68,000.

Overall, the FY2027 budget reflects moderate growth in total expenditures with notable increases in Salaries & Wages and Benefits DC Plan, alongside significant reductions in Contracted Services and Benefits DB Pension.

FY27 Expenditures by Object



Benefits DB Pension	\$2,039,614	7.81%
Benefits DC Plan	\$985,970	3.77%
Benefits Life & Health Ins	\$603,300	2.31%
Capital Outlay	\$1,151,500	4.41%
Contracted Services	\$367,000	1.41%
FICA Taxes	\$732,790	2.81%
Health Insurance Credits	-\$68,000	-0.26%
HSA Contributions	\$187,500	0.72%
Insurance	\$375,000	1.44%
Other	\$32,500	0.12%
Other Benefits	\$175,500	0.67%
Other Retiree Costs	\$157,500	0.60%
Professional Services	\$830,000	3.18%
Retiree Life & Health	\$745,600	2.85%
Retiree Self-Funding Claims	\$1,318,000	5.05%
Salaries & Wages	\$9,606,800	36.78%
Self Funding Claims	\$1,251,000	4.79%
Supplies	\$259,500	0.99%
Transfers Out	\$5,211,839	19.95%
Utilities	\$15,000	0.06%
Workers Comp	\$142,170	0.54%

Expenditures by Object

Category	FY 2025 Actual Amount	FY 2026 Amended Budget	FY 2026 Estimated Amount	FY 2027 Budgeted	FY 2026 Budget vs. FY 2027 Budgeted (% Change)
Salaries & Wages					
Police	\$7,157,863	\$7,901,170	\$7,625,000	\$8,427,210	6.66%
Salaries & Wages	\$7,157,863	\$7,901,170	\$7,625,000	\$8,427,210	6.66%
Dispatch	\$878,697	\$1,103,790	\$1,025,000	\$1,179,590	6.87%
Salaries & Wages	\$878,697	\$1,103,790	\$1,025,000	\$1,179,590	6.87%
Total Salaries & Wages	\$8,036,559	\$9,004,960	\$8,650,000	\$9,606,800	6.68%
FICA Taxes					

Category	FY 2025 Actual Amount	FY 2026 Amended Budget	FY 2026 Estimated Amount	FY 2027 Budgeted	FY 2026 Budget vs. FY 2027 Budgeted (% Change)
Police	\$549,656	\$601,200	\$583,000	\$642,570	6.88%
Social Security & Medicare Taxes (FICA)	\$549,656	\$601,200	\$583,000	\$642,570	6.88%
Dispatch	\$67,438	\$84,410	\$78,500	\$90,220	6.88%
Social Security & Medicare Taxes (FICA)	\$67,438	\$84,410	\$78,500	\$90,220	6.88%
Total FICA Taxes	\$617,095	\$685,610	\$661,500	\$732,790	6.88%
Benefits DC Plan					
Police	\$386,734	\$567,680	\$530,000	\$875,770	54.27%
Retirement Plans DC	\$386,734	\$567,680	\$530,000	\$875,770	54.27%
Dispatch	\$44,602	\$83,710	\$55,000	\$110,200	31.64%
Retirement Plans DC	\$44,602	\$83,710	\$55,000	\$110,200	31.64%
Total Benefits DC Plan	\$431,337	\$651,390	\$585,000	\$985,970	51.36%
Benefits DB Pension					
Police	\$2,099,256	\$2,050,677	\$2,064,294	\$1,910,563	-6.83%
Retirement Plans DB	\$2,099,256	\$2,050,677	\$2,064,294	\$1,910,563	-6.83%
Dispatch	\$144,411	\$141,069	\$139,435	\$129,051	-8.52%
Retirement Plans DB	\$144,411	\$141,069	\$139,435	\$129,051	-8.52%
Total Benefits DB Pension	\$2,243,667	\$2,191,746	\$2,203,729	\$2,039,614	-6.94%
Benefits Life & Health Ins					
Police	\$436,430	\$516,860	\$467,000	\$508,710	-1.58%
Health Insurance	\$258,901	\$285,560	\$255,000	\$261,740	-8.34%
Life and Disability Ins	\$76,316	\$85,690	\$77,000	\$80,900	-5.59%
Retirement Health Savings	\$101,213	\$145,610	\$135,000	\$166,070	14.05%
Dispatch	\$77,031	\$105,210	\$73,000	\$94,590	-10.09%
Health Insurance	\$44,815	\$51,160	\$36,000	\$36,290	-29.07%
Life and Disability Ins	\$11,092	\$14,010	\$11,000	\$12,840	-8.35%
Retirement Health Savings	\$21,123	\$40,040	\$26,000	\$45,460	13.54%
Total Benefits Life & Health Ins	\$513,461	\$622,070	\$540,000	\$603,300	-3.02%
Other Benefits					
Police	\$161,838	\$155,000	\$135,000	\$165,000	6.45%
Other Fringe Benefits	\$4,156	\$5,000	\$5,000	\$5,000	0.00%
Sick Pay Accrual	\$157,682	\$150,000	\$130,000	\$160,000	6.67%
Dispatch	\$6,693	\$10,500	\$6,500	\$10,500	0.00%
Other Fringe Benefits	\$340	\$500	\$500	\$500	0.00%
Sick Pay Accrual	\$6,353	\$10,000	\$6,000	\$10,000	0.00%
Total Other Benefits	\$168,531	\$165,500	\$141,500	\$175,500	6.04%
Workers Comp					
Police	\$116,413	\$132,970	\$115,000	\$141,710	6.57%
Workers Compensation	\$116,413	\$132,970	\$115,000	\$141,710	6.57%
Dispatch	\$366	\$440	\$420	\$460	4.55%
Workers Compensation	\$366	\$440	\$420	\$460	4.55%
Total Workers Comp	\$116,780	\$133,410	\$115,420	\$142,170	6.57%
Supplies					
Police	\$246,312	\$280,000	\$210,500	\$253,500	-9.46%
Uniforms	\$78,805	\$50,000	\$50,000	\$48,000	-4.00%
Misc. Operating Supplies	\$6,769	\$20,000	\$10,000	\$20,000	0.00%
Office Supplies	\$6,307	\$10,000	\$7,500	\$10,000	0.00%

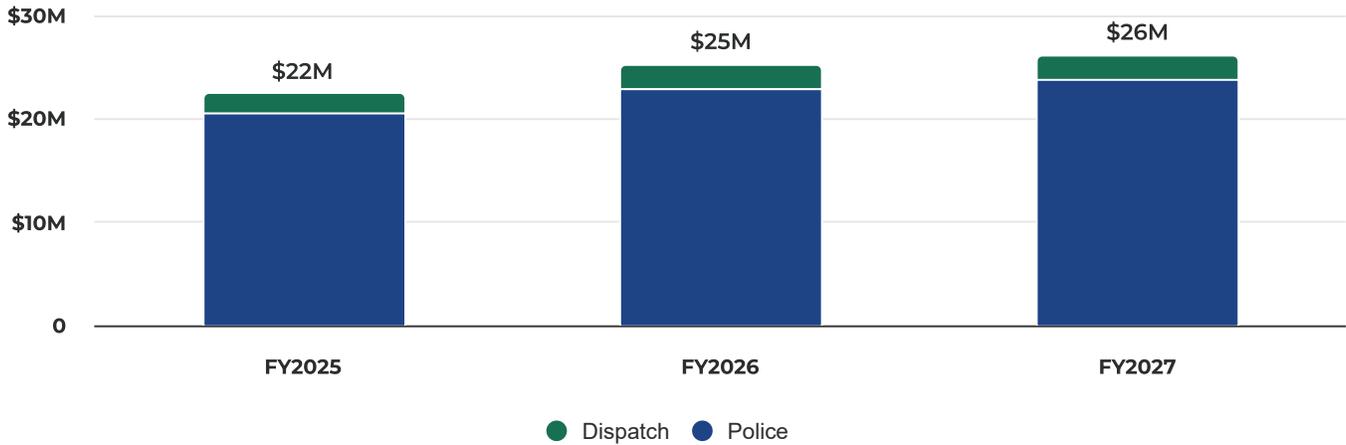
Category	FY 2025 Actual Amount	FY 2026 Amended Budget	FY 2026 Estimated Amount	FY 2027 Budgeted	FY 2026 Budget vs. FY 2027 Budgeted (% Change)
Fuel	\$104,805	\$150,000	\$100,000	\$125,000	-16.67%
Range Supplies	\$21,489	\$15,000	\$15,000	\$20,000	33.33%
Dog Food & Supplies	\$1,898	\$5,000	\$3,000	\$3,000	-40.00%
Buildings - R&M Supplies	\$4,914	\$5,000	\$5,000	\$5,000	0.00%
Equipment - R&M Supplies	\$6,156	\$10,000	\$5,000	\$7,500	-25.00%
Dues & Subscriptions	\$15,171	\$15,000	\$15,000	\$15,000	0.00%
Dispatch	\$1,588	\$12,000	\$6,000	\$6,000	-50.00%
Uniforms	\$1,552	\$10,000	\$5,000	\$5,000	-50.00%
Misc. Operating Supplies	\$36	\$2,000	\$1,000	\$1,000	-50.00%
Total Supplies	\$247,900	\$292,000	\$216,500	\$259,500	-11.13%
Professional Services					
Police	\$417,230	\$593,500	\$502,000	\$681,000	14.74%
Legal Fees	\$7,624	\$10,000	\$10,000	\$10,000	0.00%
Veterinarian Fees	\$1,766	\$2,000	\$5,000	\$2,000	0.00%
Employment Consultation	\$5,000	\$20,000	\$5,000	\$20,000	0.00%
Medical Services	\$2,757	\$7,500	\$5,000	\$5,000	-33.33%
Prisoner Care	\$944	\$1,000	\$1,000	\$1,000	0.00%
Communications	\$19,686	\$62,000	\$40,000	\$45,000	-27.42%
Printing & Publishing	\$750	\$1,000	\$1,000	\$1,000	0.00%
Training and Conferences	\$100,616	\$160,000	\$120,000	\$140,000	-12.50%
Training and Conferences Act 302 Funds	\$16,221	\$15,000	\$15,000	\$15,000	0.00%
Consultant Services	\$83,512	\$90,000	\$75,000	\$40,000	-55.56%
Computer Services	\$178,355	\$225,000	\$225,000	\$402,000	78.67%
Dispatch	\$86,267	\$101,000	\$44,000	\$149,000	47.52%
Communications	\$686	\$2,000	\$1,000	\$1,000	-50.00%
Training and Conferences 911 Funds	\$11,757	\$15,000	\$20,000	\$15,000	0.00%
Consultant Services	\$2,324	\$3,000	\$3,000	\$3,000	0.00%
Computer Services	\$71,501	\$81,000	\$20,000	\$130,000	60.49%
Total Professional Services	\$503,497	\$694,500	\$546,000	\$830,000	19.51%
Contracted Services					
Police	\$476,443	\$784,000	\$431,000	\$367,000	-53.19%
Contracted Services	\$19,216	\$60,000	\$60,000	-	-
Repair Parts	\$85,496	\$80,000	\$80,000	\$90,000	12.50%
Vehicle Contracted Maintenance	\$121,888	\$175,000	\$150,000	\$150,000	-14.29%
Equipment - Contracted R&M	\$6,883	\$20,000	\$12,000	\$15,000	-25.00%
Office Equipment - Contracted R&M	\$2,147	\$4,000	\$4,000	\$4,000	0.00%
Building & Grounds - Contracted R&M	\$240,813	\$445,000	\$125,000	\$108,000	-75.73%
Total Contracted Services	\$476,443	\$784,000	\$431,000	\$367,000	-53.19%
Insurance					
Police	\$350,711	\$375,000	\$356,000	\$375,000	0.00%
Property & Liability Insurance	\$350,711	\$375,000	\$356,000	\$375,000	0.00%
Total Insurance	\$350,711	\$375,000	\$356,000	\$375,000	0.00%

Category	FY 2025 Actual Amount	FY 2026 Amended Budget	FY 2026 Estimated Amount	FY 2027 Budgeted	FY 2026 Budget vs. FY 2027 Budgeted (% Change)
Other					
Police	\$29,268	\$27,500	\$17,500	\$27,500	0.00%
Meals and Mileage Reimb	\$2,127	\$2,500	\$2,500	\$2,500	0.00%
Miscellaneous Expense	\$27,142	\$25,000	\$15,000	\$25,000	0.00%
Dispatch	\$6,333	\$5,000	\$5,000	\$5,000	0.00%
Miscellaneous Expense	\$6,333	\$5,000	\$5,000	\$5,000	0.00%
Total Other	\$35,601	\$32,500	\$22,500	\$32,500	0.00%
Retiree Life & Health					
Police	\$602,750	\$637,500	\$617,000	\$713,600	11.94%
Retiree Life Ins	\$11,714	\$12,500	\$12,000	\$13,600	8.80%
Retiree Costs	\$591,037	\$625,000	\$605,000	\$700,000	12.00%
Dispatch	\$29,685	\$32,300	\$29,000	\$32,000	-0.93%
Retiree Life Ins	\$2,084	\$2,300	\$2,000	\$2,000	-13.04%
Retiree Costs	\$27,601	\$30,000	\$27,000	\$30,000	0.00%
Total Retiree Life & Health	\$632,435	\$669,800	\$646,000	\$745,600	11.32%
Utilities					
Police	\$12,564	\$15,000	\$12,000	\$15,000	0.00%
Utilities	\$12,564	\$15,000	\$12,000	\$15,000	0.00%
Total Utilities	\$12,564	\$15,000	\$12,000	\$15,000	0.00%
Capital Outlay					
Police	\$947,121	\$976,000	\$1,245,000	\$1,134,000	16.19%
Building Improvements Capitalize	-	\$60,000	\$153,000	-	-
Equipment Capitalize	\$571,924	\$265,000	\$350,000	\$257,000	-3.02%
Equipment Non - Capitalize	\$157,864	\$74,000	\$90,000	\$167,000	125.68%
Vehicle Purchases	\$217,333	\$577,000	\$652,000	\$710,000	23.05%
Dispatch	\$75,154	\$172,000	\$155,000	\$17,500	-89.83%
Equipment Capitalize	\$71,769	\$130,000	\$135,000	\$5,000	-96.15%
Equipment Non - Capitalize	\$3,385	\$42,000	\$20,000	\$12,500	-70.24%
Total Capital Outlay	\$1,022,275	\$1,148,000	\$1,400,000	\$1,151,500	0.30%
Health Insurance Credits					
Police	-\$110,000	-\$121,200	-\$86,000	-\$60,000	-50.50%
Health Insurance Refund/Credits	-\$110,000	-\$121,200	-\$86,000	-\$60,000	-50.50%
Dispatch	-\$15,900	-\$19,200	-\$11,900	-\$8,000	-58.33%
Health Insurance Refund/Credits	-\$15,900	-\$19,200	-\$11,900	-\$8,000	-58.33%
Total Health Insurance Credits	-\$125,900	-\$140,400	-\$97,900	-\$68,000	-51.57%
HSA Contributions					
Police	\$131,500	\$175,000	\$160,000	\$165,000	-5.71%
Health Insurance HSA Contributions	\$131,500	\$175,000	\$160,000	\$165,000	-5.71%
Dispatch	\$18,000	\$24,000	\$22,500	\$22,500	-6.25%
Health Insurance HSA Contributions	\$18,000	\$24,000	\$22,500	\$22,500	-6.25%
Total HSA Contributions	\$149,500	\$199,000	\$182,500	\$187,500	-5.78%
Self Funding Claims					

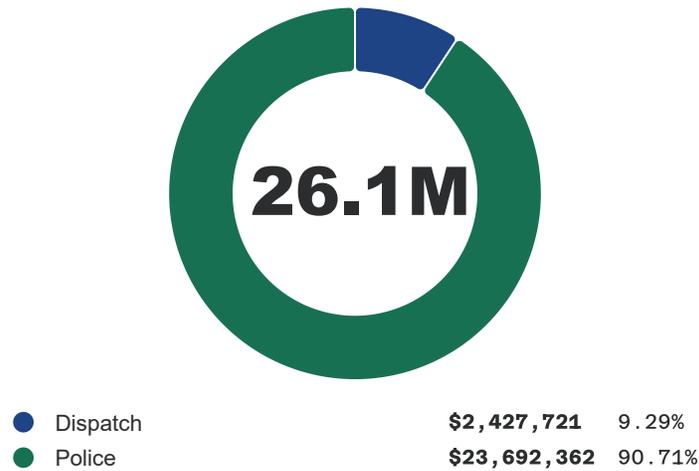
Category	FY 2025 Actual Amount	FY 2026 Amended Budget	FY 2026 Estimated Amount	FY 2027 Budgeted	FY 2026 Budget vs. FY 2027 Budgeted (% Change)
Police	\$924,654	\$1,050,000	\$1,020,000	\$1,090,000	3.81%
Health Insurance Self Funding Claims	\$924,654	\$1,050,000	\$1,020,000	\$1,090,000	3.81%
Dispatch	\$121,810	\$165,000	\$157,000	\$161,000	-2.42%
Health Insurance Self Funding Claims	\$121,810	\$165,000	\$157,000	\$161,000	-2.42%
Total Self Funding Claims	\$1,046,464	\$1,215,000	\$1,177,000	\$1,251,000	2.96%
Other Retiree Costs					
Police	\$121,671	\$135,000	\$137,500	\$145,500	7.78%
Retiree Costs HRA payment - retirees	\$33,171	\$40,000	\$40,000	\$48,000	20.00%
Retiree Costs HSA Contributions	\$88,500	\$95,000	\$97,500	\$97,500	2.63%
Dispatch	\$11,174	\$12,000	\$9,000	\$12,000	0.00%
Retiree Costs HRA payment - retirees	\$6,674	\$7,500	\$7,500	\$10,500	40.00%
Retiree Costs HSA Contributions	\$4,500	\$4,500	\$1,500	\$1,500	-66.67%
Total Other Retiree Costs	\$132,845	\$147,000	\$146,500	\$157,500	7.14%
Retiree Self-Funding Claims					
Police	\$903,488	\$1,140,000	\$1,100,000	\$1,250,000	9.65%
Retiree Costs Self Funding Claims	\$903,488	\$1,140,000	\$1,100,000	\$1,250,000	9.65%
Dispatch	\$65,047	\$66,000	\$63,000	\$68,000	3.03%
Retiree Costs Self Funding Claims	\$65,047	\$66,000	\$63,000	\$68,000	3.03%
Total Retiree Self-Funding Claims	\$968,535	\$1,206,000	\$1,163,000	\$1,318,000	9.29%
Transfers Out					
Police	\$4,508,423	\$4,854,199	\$5,384,463	\$4,863,729	0.20%
Transfers Out Retiree Health Care Fund	\$530,000	\$530,000	\$1,060,000	\$530,000	0.00%
Transfers Out Pension Obligation Bond Debt - R	\$1,471,353	\$1,550,742	\$1,554,799	\$1,605,916	3.56%
Transfers Out Pension Obligation Bond Debt - A	\$702,070	\$633,457	\$629,664	\$587,813	-7.21%
Transfers Out Central Services	\$1,805,000	\$2,140,000	\$2,140,000	\$2,140,000	0.00%
Dispatch	\$324,640	\$350,203	\$390,081	\$348,110	-0.60%
Transfers Out Retiree Health Care Fund	\$40,000	\$40,000	\$80,000	\$40,000	0.00%
Transfers Out Pension Obligation Bond Debt - R	\$115,204	\$113,087	\$112,762	\$108,190	-4.33%
Transfers Out Pension Obligation Bond Debt - A	\$34,437	\$37,116	\$37,319	\$39,920	7.55%
Transfers Out Central Services	\$135,000	\$160,000	\$160,000	\$160,000	0.00%
Total Transfers Out	\$4,833,063	\$5,204,402	\$5,774,544	\$5,211,839	0.14%
Total Expenditures	\$22,413,362	\$25,296,488	\$24,872,793	\$26,120,083	3.26%

Expenditures by Activity

Historical Expenditures by Activity



FY27 Expenditures by Activity

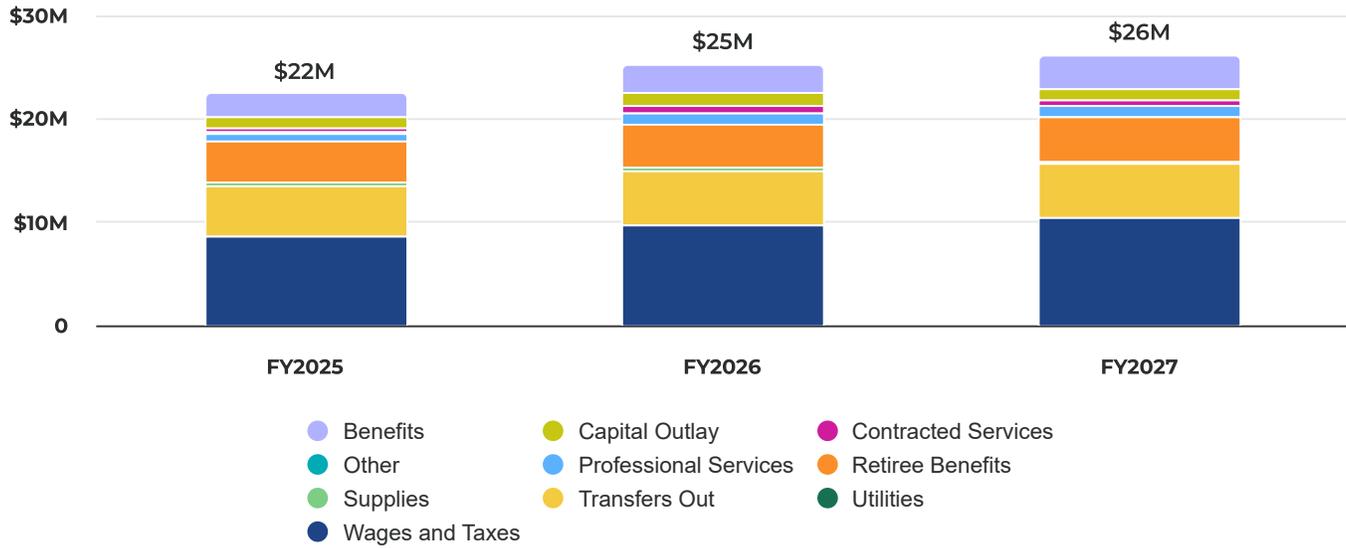


Expenditures by Activity

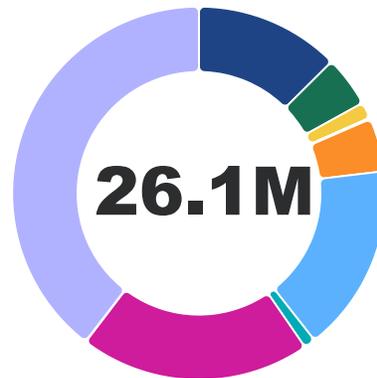
Category	FY 2025 Actual Amount	FY 2026 Amended Budget	FY 2026 Estimated Amount	FY 2027 Budgeted	FY 2026 Budget vs. FY 2027 Budgeted (% Change)
Police	\$20,470,325	\$22,847,056	\$22,626,257	\$23,692,362	3.70%
Dispatch	\$1,943,037	\$2,449,432	\$2,246,536	\$2,427,721	-0.89%
Total Expenditures	\$22,413,362	\$25,296,488	\$24,872,793	\$26,120,083	3.26%

Expenditures by Object Summary

Historical Expenditures by Object Summary



FY27 Expenditures by Object Summary 1



Object Category	Amount	Percentage
Benefits	\$3,277,440	12.55%
Capital Outlay	\$1,151,500	4.41%
Contracted Services	\$367,000	1.41%
Other	\$32,500	0.12%
Professional Services	\$1,205,000	4.61%
Retiree Benefits	\$4,260,714	16.31%
Supplies	\$259,500	0.99%
Transfers Out	\$5,211,839	19.95%
Utilities	\$15,000	0.06%
Wages and Taxes	\$10,339,590	39.58%

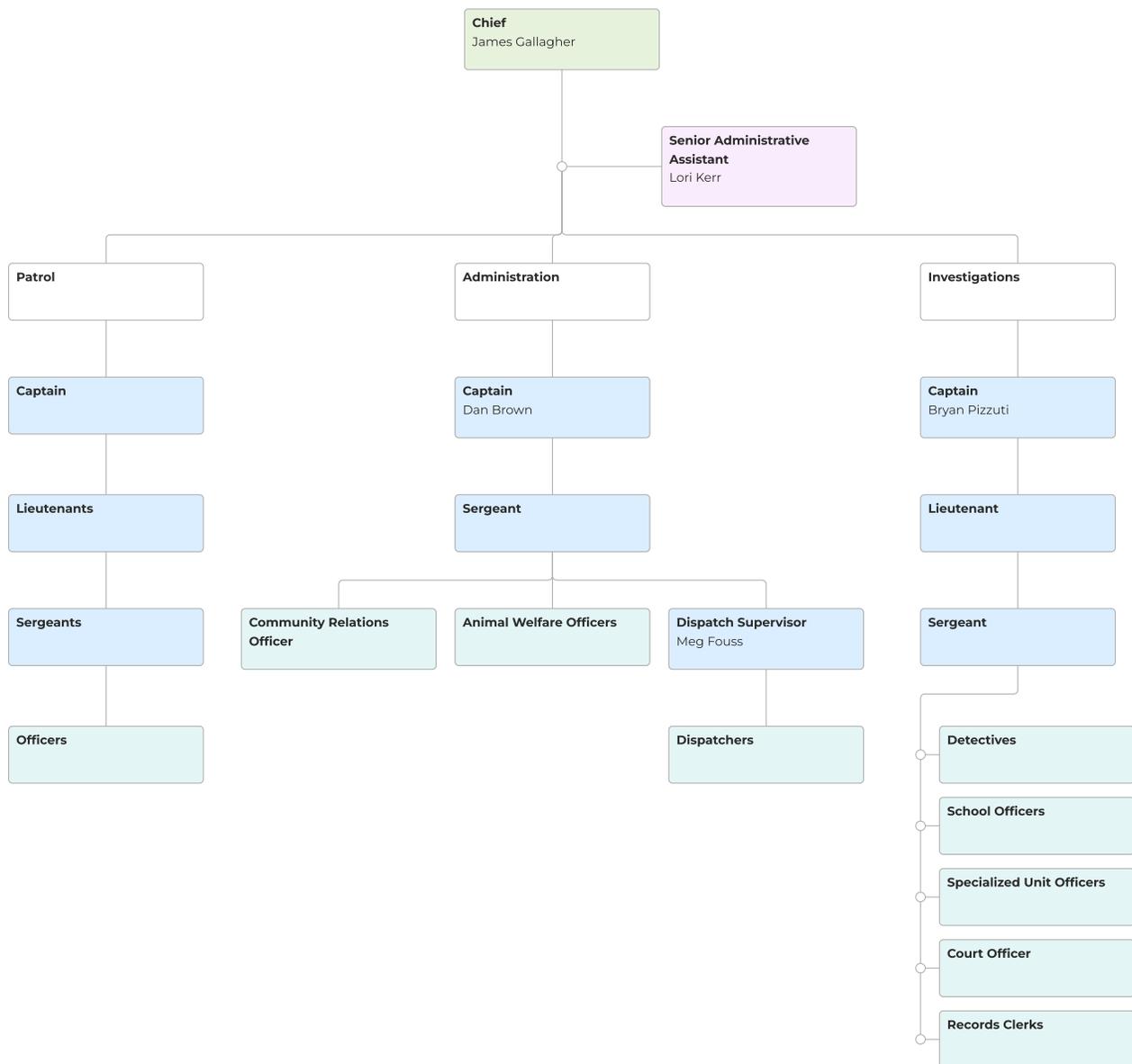
Expenditures by Object Summary

Category	FY 2025 Actual Amount	FY 2026 Amended Budget	FY 2026 Estimated Amount	FY 2027 Budgeted	FY 2026 Budget vs. FY 2027 Budgeted (% Change)
Wages and Taxes	\$8,653,654	\$9,690,570	\$9,311,500	\$10,339,590	6.70%
Benefits	\$2,300,172	\$2,845,970	\$2,643,520	\$3,277,440	15.16%



Category	FY 2025 Actual Amount	FY 2026 Amended Budget	FY 2026 Estimated Amount	FY 2027 Budgeted	FY 2026 Budget vs. FY 2027 Budgeted (% Change)
Retiree Benefits	\$3,977,482	\$4,214,546	\$4,159,229	\$4,260,714	1.10%
Professional Services	\$854,208	\$1,069,500	\$902,000	\$1,205,000	12.67%
Transfers Out	\$4,833,063	\$5,204,402	\$5,774,544	\$5,211,839	0.14%
Supplies	\$247,900	\$292,000	\$216,500	\$259,500	-11.13%
Contracted Services	\$476,443	\$784,000	\$431,000	\$367,000	-53.19%
Other	\$35,601	\$32,500	\$22,500	\$32,500	0.00%
Utilities	\$12,564	\$15,000	\$12,000	\$15,000	0.00%
Capital Outlay	\$1,022,275	\$1,148,000	\$1,400,000	\$1,151,500	0.30%
Total Expenditures	\$22,413,362	\$25,296,488	\$24,872,793	\$26,120,083	3.26%

Police Dept



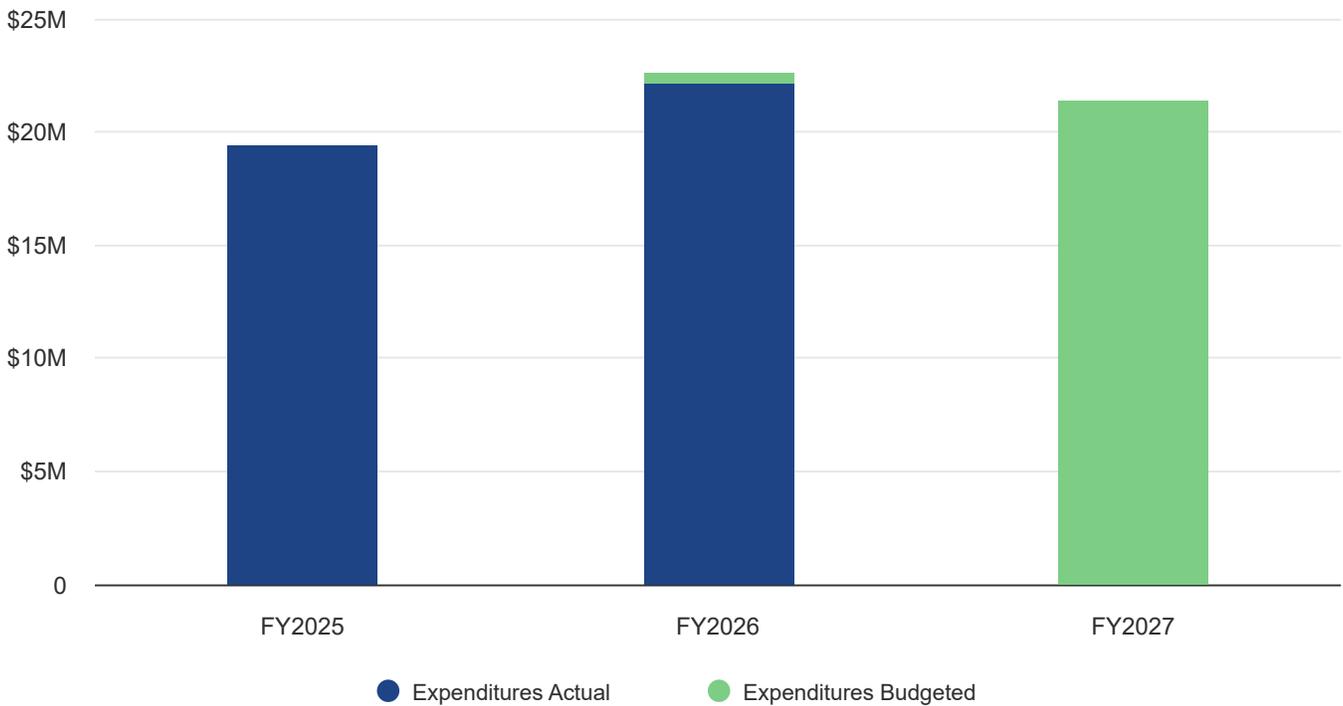
Fire and EMS

The fire department has four stations throughout the Township. The services provided are firefighting, EMS, technical rescue, and hazardous materials' response. In addition to these functions, the Fire and Life Safety Division provides annual commercial building inspections, plan reviews, community risk reduction and fire prevention projects.



Expenditure Summary

Historical Expenditures Across Activity



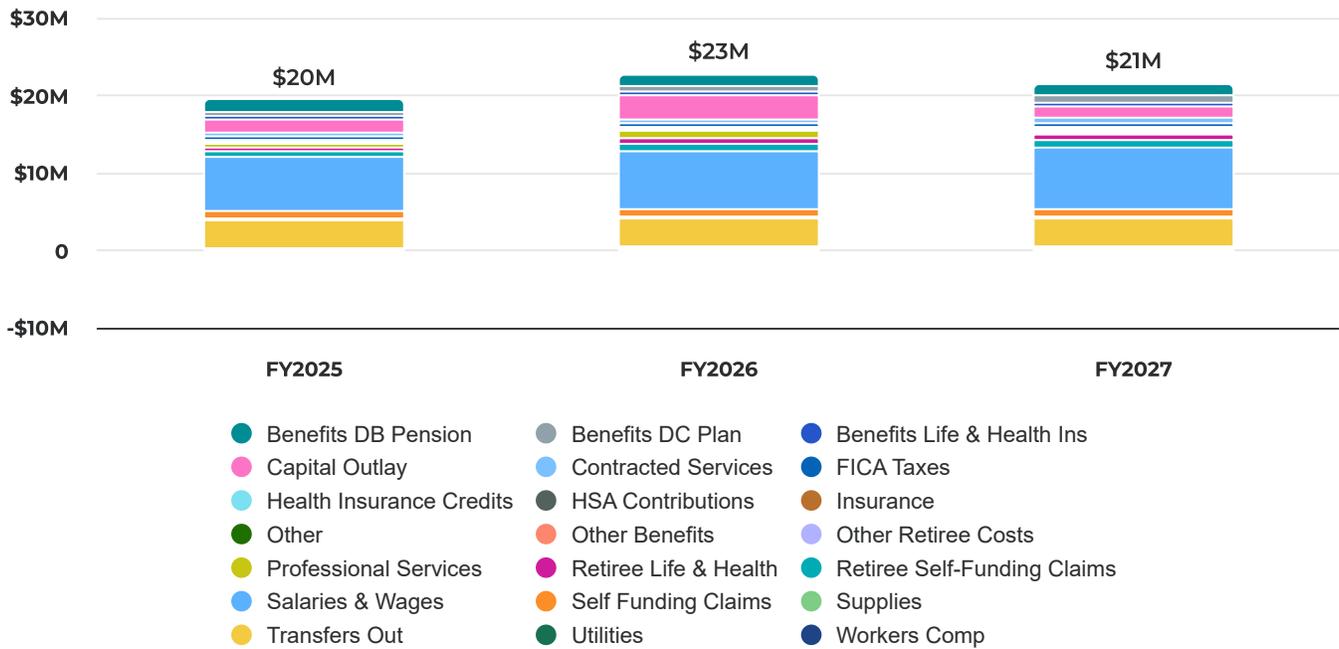
Expenditures by Fund

Expenditures by Fund

Category	FY 2025 Actual Amount	FY 2026 Amended Budget	FY 2026 Estimated Amount	FY 2027 Budgeted	FY 2026 Budget vs. FY 2027 Budgeted (% Change)
Public Safety	\$19,394,327	\$22,629,672	\$22,135,462	\$21,401,389	-5.43%
Total Expenditures	\$19,394,327	\$22,629,672	\$22,135,462	\$21,401,389	-5.43%

Expenditures by Object

Historical Expenditures by Object



In FY2027, the total expenditures for Fire and EMS decreased by 5.43% to \$21.4 million compared to FY2026's \$22.6 million. Salaries & Wages remained the largest category, increasing by 6.47% to \$8 million, now representing 37.15% of the total budget, up from 33% the previous year.

Transfers Out held steady at \$3.7 million, a slight decrease of 0.63%, but its share of the total budget rose to 17.14%. Capital Outlay saw a significant reduction of 51.45%, dropping to \$1.5 million and decreasing its portion of the budget from 13.59% to 6.98%.

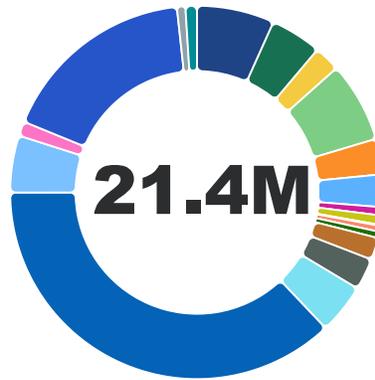
Benefits DB Pension expenditures declined by 8.5% to \$1.4 million, accounting for 6.73% of the total. Self Funding Claims increased modestly by 4.75% to \$1.1 million, representing 4.94% of the budget. Benefits DC Plan experienced a notable rise of 52.36%, reaching \$952,240 and increasing its budget share to 4.45%.

Retiree Self-Funding Claims decreased by 7.43% to \$935,000, now 4.37% of the total. Contracted Services grew by 22.51% to \$658,500, making up 3.08% of expenditures. FICA Taxes and Retiree Life & Health both increased by 6.49% and 5.43%, respectively, with amounts of \$608,300 (2.84%) and \$584,700 (2.73%).

Professional Services saw a substantial decrease of 54.39%, falling to \$416,000. Other decreases included Benefits Life & Health Insurance (-5.27%), Supplies (-5.78%), Utilities (-11.43%), and HSA Contributions (-11.43%).



FY27 Expenditures by Object



Benefits DB Pension	\$1,440,735	6.73%
Benefits DC Plan	\$952,240	4.45%
Benefits Life & Health Ins	\$483,790	2.26%
Capital Outlay	\$1,493,500	6.98%
Contracted Services	\$658,500	3.08%
FICA Taxes	\$608,300	2.84%
Health Insurance Credits	-\$57,000	-0.27%
HSA Contributions	\$155,000	0.72%
Insurance	\$175,000	0.82%
Other	\$17,000	0.08%
Other Benefits	\$107,500	0.50%
Other Retiree Costs	\$115,500	0.54%
Professional Services	\$416,000	1.94%
Retiree Life & Health	\$584,700	2.73%
Retiree Self-Funding Claims	\$935,000	4.37%
Salaries & Wages	\$7,950,480	37.15%
Self Funding Claims	\$1,058,000	4.94%
Supplies	\$269,000	1.26%
Transfers Out	\$3,668,514	17.14%
Utilities	\$155,000	0.72%
Workers Comp	\$214,630	1.00%

Expenditures by Object

Category	FY 2025 Actual Amount	FY 2026 Amended Budget	FY 2026 Estimated Amount	FY 2027 Budgeted	FY 2026 Budget vs. FY 2027 Budgeted (%) Change
Salaries & Wages					
Fire	\$7,046,086	\$7,467,120	\$7,600,000	\$7,950,480	6.47%
Salaries & Wages	\$7,046,086	\$7,467,120	\$7,600,000	\$7,950,480	6.47%
Total Salaries & Wages	\$7,046,086	\$7,467,120	\$7,600,000	\$7,950,480	6.47%
FICA Taxes					
Fire	\$539,051	\$571,250	\$580,000	\$608,300	6.49%
Social Security & Medicare Taxes (FICA)	\$539,051	\$571,250	\$580,000	\$608,300	6.49%
Total FICA Taxes	\$539,051	\$571,250	\$580,000	\$608,300	6.49%
Benefits DC Plan					
Fire	\$554,667	\$624,980	\$675,000	\$952,240	52.36%
Retirement Plans DC	\$554,667	\$624,980	\$675,000	\$952,240	52.36%

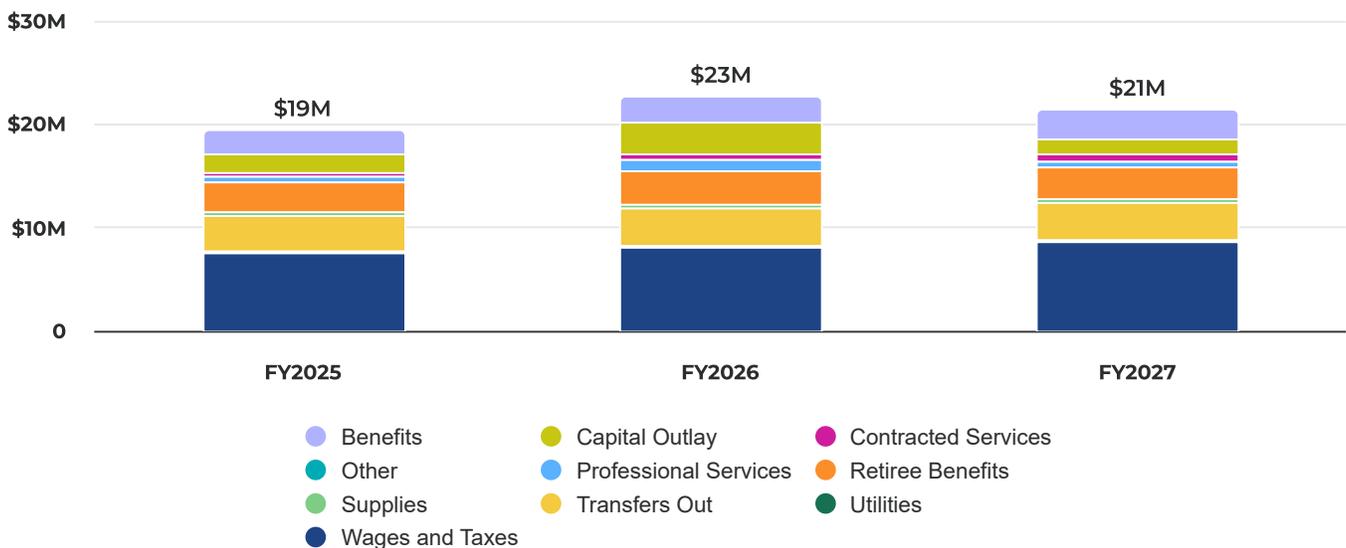
Category	FY 2025 Actual Amount	FY 2026 Amended Budget	FY 2026 Estimated Amount	FY 2027 Budgeted	FY 2026 Budget vs. FY 2027 Budgeted (% Change)
Total Benefits DC Plan	\$554,667	\$624,980	\$675,000	\$952,240	52.36%
Benefits DB Pension					
Fire	\$1,611,939	\$1,574,637	\$1,556,663	\$1,440,735	-8.50%
Retirement Plans DB	\$1,611,939	\$1,574,637	\$1,556,663	\$1,440,735	-8.50%
Total Benefits DB Pension	\$1,611,939	\$1,574,637	\$1,556,663	\$1,440,735	-8.50%
Benefits Life & Health Ins					
Fire	\$499,569	\$510,710	\$518,000	\$483,790	-5.27%
Health Insurance	\$283,038	\$280,280	\$281,000	\$248,340	-11.40%
Life and Disability Ins	\$75,645	\$81,530	\$81,000	\$77,100	-5.43%
Retirement Health Savings	\$140,886	\$148,900	\$156,000	\$158,350	6.35%
Total Benefits Life & Health Ins	\$499,569	\$510,710	\$518,000	\$483,790	-5.27%
Other Benefits					
Fire	\$99,801	\$105,000	\$82,500	\$107,500	2.38%
Other Fringe Benefits	\$4,885	\$5,000	\$7,500	\$7,500	50.00%
Sick Pay Accrual	\$94,916	\$100,000	\$75,000	\$100,000	0.00%
Total Other Benefits	\$99,801	\$105,000	\$82,500	\$107,500	2.38%
Workers Comp					
Fire	\$191,353	\$199,800	\$180,000	\$214,630	7.42%
Workers Compensation	\$191,353	\$199,800	\$180,000	\$214,630	7.42%
Total Workers Comp	\$191,353	\$199,800	\$180,000	\$214,630	7.42%
Supplies					
Fire	\$211,199	\$285,500	\$227,500	\$269,000	-5.78%
Uniforms	\$55,088	\$50,000	\$50,000	\$52,500	5.00%
Misc. Operating Supplies	\$14,660	\$25,000	\$18,000	\$25,000	0.00%
Office Supplies	\$4,380	\$7,500	\$3,000	\$7,500	0.00%
Extinguisher Maintenance	\$1,165	\$3,500	\$3,000	\$3,500	0.00%
Fuel	\$57,523	\$100,000	\$60,000	\$75,000	-25.00%
Medical Supplies	\$42,244	\$50,000	\$60,000	\$60,000	20.00%
Tools	\$16	\$1,500	\$1,000	\$1,500	0.00%
Grounds - R&M Supplies	\$19	\$2,000	\$500	\$1,000	-50.00%
Buildings - R&M Supplies	\$9,353	\$13,000	\$5,000	\$10,000	-23.08%
Equipment - R&M Supplies	\$15,260	\$18,000	\$15,000	\$18,000	0.00%
Dues & Subscriptions	\$11,492	\$15,000	\$12,000	\$15,000	0.00%
Total Supplies	\$211,199	\$285,500	\$227,500	\$269,000	-5.78%
Professional Services					
Fire	\$394,935	\$912,000	\$345,000	\$416,000	-54.39%
Legal Fees	\$18,000	\$25,000	\$25,000	\$10,000	-60.00%
Employment Consultation	\$18,587	\$30,000	\$30,000	\$25,000	-16.67%
Medical Services	\$104,037	\$57,000	\$55,000	\$16,000	-71.93%
Medical Billing Service	\$61,961	\$70,000	\$70,000	\$70,000	0.00%
Communications	\$35,830	\$40,000	\$35,000	\$40,000	0.00%
Training and Conferences	\$75,687	\$85,000	\$40,000	\$90,000	5.88%
Consultant Services	\$24,838	\$520,000	\$25,000	\$30,000	-94.23%
Computer Services	\$55,996	\$85,000	\$65,000	\$135,000	58.82%
Total Professional Services	\$394,935	\$912,000	\$345,000	\$416,000	-54.39%
Contracted Services					
Fire	\$385,201	\$537,500	\$521,500	\$658,500	22.51%
Repair Parts	\$116,244	\$130,000	\$160,000	\$150,000	15.38%

Category	FY 2025 Actual Amount	FY 2026 Amended Budget	FY 2026 Estimated Amount	FY 2027 Budgeted	FY 2026 Budget vs. FY 2027 Budgeted (% Change)
Vehicle Contracted Maintenance	\$104,838	\$150,000	\$180,000	\$150,000	0.00%
Equipment - Contracted R&M	\$24,414	\$40,000	\$25,000	\$70,000	75.00%
Office Equipment - Contracted R&M	\$1,450	\$1,500	\$1,500	\$1,500	0.00%
Building & Grounds - Contracted R&M	\$138,255	\$216,000	\$155,000	\$287,000	32.87%
Total Contracted Services	\$385,201	\$537,500	\$521,500	\$658,500	22.51%
Insurance					
Fire	\$135,006	\$140,000	\$140,000	\$175,000	25.00%
Property & Liability Insurance	\$135,006	\$140,000	\$140,000	\$175,000	25.00%
Total Insurance	\$135,006	\$140,000	\$140,000	\$175,000	25.00%
Other					
Fire	\$18,475	\$10,000	\$16,000	\$17,000	70.00%
Meals and Mileage Reimb	\$1,265	\$2,500	\$1,000	\$2,000	-20.00%
Miscellaneous Expense	\$17,210	\$7,500	\$15,000	\$15,000	100.00%
Total Other	\$18,475	\$10,000	\$16,000	\$17,000	70.00%
Retiree Life & Health					
Fire	\$514,412	\$554,600	\$489,000	\$584,700	5.43%
Retiree Life Ins	\$8,914	\$9,600	\$9,000	\$9,700	1.04%
Retiree Costs	\$505,498	\$545,000	\$480,000	\$575,000	5.50%
Total Retiree Life & Health	\$514,412	\$554,600	\$489,000	\$584,700	5.43%
Utilities					
Fire	\$142,572	\$175,000	\$150,000	\$155,000	-11.43%
Utilities	\$142,572	\$175,000	\$150,000	\$155,000	-11.43%
Total Utilities	\$142,572	\$175,000	\$150,000	\$155,000	-11.43%
Capital Outlay					
Fire	\$1,739,056	\$3,075,987	\$2,911,000	\$1,493,500	-51.45%
Building Improvements Capitalize	\$81,127	\$100,000	\$43,000	-	-
Equipment Capitalize	\$235,492	\$221,500	\$115,000	\$99,000	-55.30%
Equipment Non - Capitalize	\$402,198	\$168,000	\$150,000	\$154,500	-8.04%
Vehicle Purchases	\$1,020,238	\$2,586,487	\$2,603,000	\$1,240,000	-52.06%
Total Capital Outlay	\$1,739,056	\$3,075,987	\$2,911,000	\$1,493,500	-51.45%
Health Insurance Credits					
Fire	-\$121,050	-\$116,000	-\$94,450	-\$57,000	-50.86%
Health Insurance Refund/Credits	-\$121,050	-\$116,000	-\$94,450	-\$57,000	-50.86%
Total Health Insurance Credits	-\$121,050	-\$116,000	-\$94,450	-\$57,000	-50.86%
HSA Contributions					
Fire	\$142,000	\$175,000	\$150,000	\$155,000	-11.43%
Health Insurance HSA Contributions	\$142,000	\$175,000	\$150,000	\$155,000	-11.43%
Total HSA Contributions	\$142,000	\$175,000	\$150,000	\$155,000	-11.43%
Self Funding Claims					
Fire	\$955,587	\$1,010,000	\$978,000	\$1,058,000	4.75%

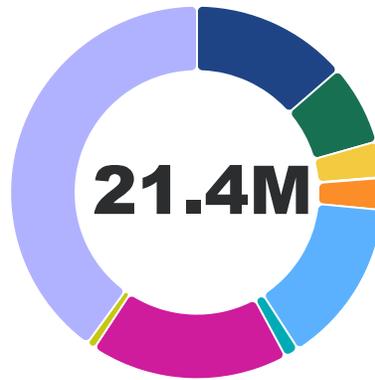
Category	FY 2025 Actual Amount	FY 2026 Amended Budget	FY 2026 Estimated Amount	FY 2027 Budgeted	FY 2026 Budget vs. FY 2027 Budgeted (% Change)
Health Insurance Self Funding Claims	\$955,587	\$1,010,000	\$978,000	\$1,058,000	4.75%
Total Self Funding Claims	\$955,587	\$1,010,000	\$978,000	\$1,058,000	4.75%
Other Retiree Costs					
Fire	\$95,285	\$115,000	\$108,500	\$115,500	0.43%
Retiree Costs HRA payment - retirees	\$48,785	\$65,000	\$65,000	\$72,000	10.77%
Retiree Costs HSA Contributions	\$46,500	\$50,000	\$43,500	\$43,500	-13.00%
Total Other Retiree Costs	\$95,285	\$115,000	\$108,500	\$115,500	0.43%
Retiree Self-Funding Claims					
Fire	\$769,010	\$1,010,000	\$881,000	\$935,000	-7.43%
Retiree Costs Self Funding Claims	\$769,010	\$1,010,000	\$881,000	\$935,000	-7.43%
Total Retiree Self-Funding Claims	\$769,010	\$1,010,000	\$881,000	\$935,000	-7.43%
Transfers Out					
Fire	\$3,470,172	\$3,691,588	\$4,120,249	\$3,668,514	-0.63%
Transfers Out Retiree Health Care Fund	\$430,000	\$430,000	\$860,000	\$430,000	0.00%
Transfers Out Pension Obligation Bond Debt - R	\$1,255,847	\$1,248,597	\$1,251,477	\$1,286,709	3.05%
Transfers Out Pension Obligation Bond Debt - A	\$434,325	\$427,991	\$423,772	\$366,805	-14.30%
Transfers Out Central Services	\$1,350,000	\$1,585,000	\$1,585,000	\$1,585,000	0.00%
Total Transfers Out	\$3,470,172	\$3,691,588	\$4,120,249	\$3,668,514	-0.63%
Total Expenditures	\$19,394,327	\$22,629,672	\$22,135,462	\$21,401,389	-5.43%

Expenditures by Object Summary

Historical Expenditures by Object Summary



FY27 Expenditures by Object Summary 1

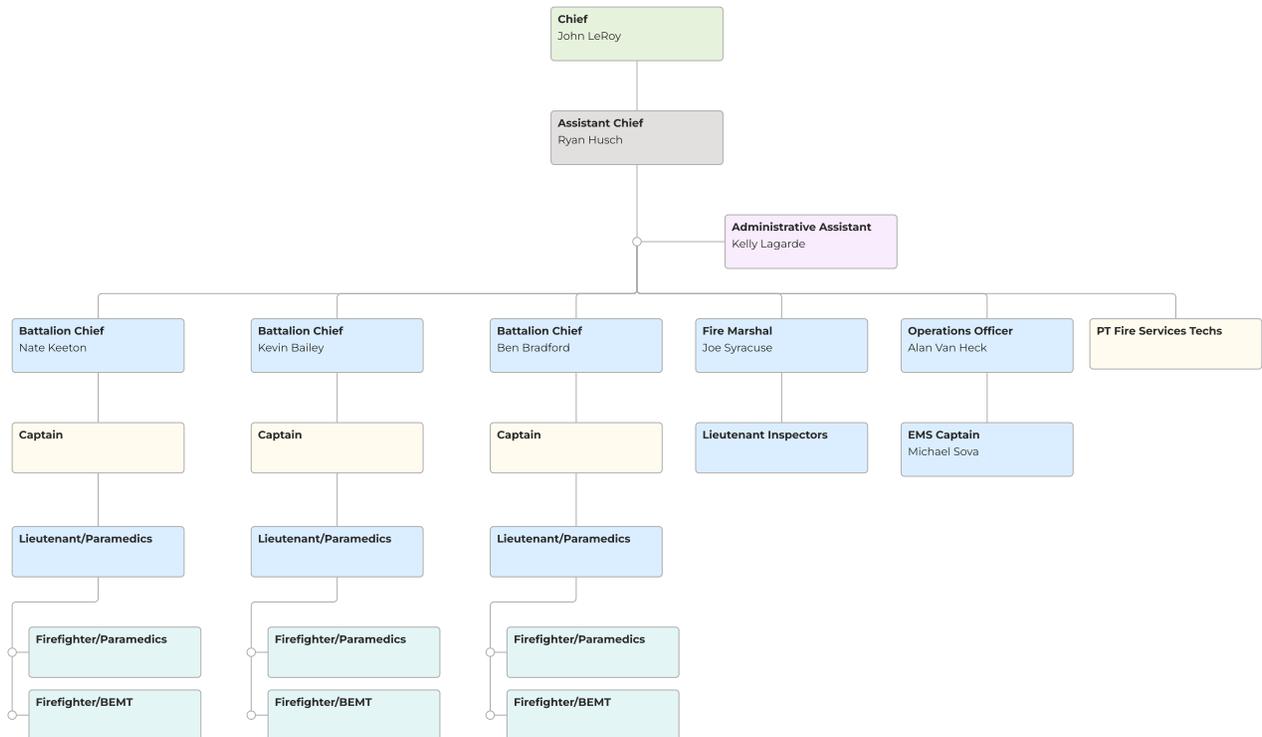


● Benefits	\$2,914,160	13.62%
● Capital Outlay	\$1,493,500	6.98%
● Contracted Services	\$658,500	3.08%
● Other	\$17,000	0.08%
● Professional Services	\$591,000	2.76%
● Retiree Benefits	\$3,075,935	14.37%
● Supplies	\$269,000	1.26%
● Transfers Out	\$3,668,514	17.14%
● Utilities	\$155,000	0.72%
● Wages and Taxes	\$8,558,780	39.99%

Expenditures by Object Summary

Category	FY 2026 Estimated Amount	FY 2026 Budget	FY 2027 Budgeted	FY 2026 Budget vs. FY 2027 Budgeted (% Change)
Wages and Taxes	\$8,180,000	\$8,038,370	\$8,558,780	6.47%
Benefits	\$2,489,050	\$2,509,490	\$2,914,160	16.13%
Retiree Benefits	\$3,035,163	\$3,254,237	\$3,075,935	-5.48%
Professional Services	\$485,000	\$1,052,000	\$591,000	-43.82%
Transfers Out	\$4,120,249	\$3,691,588	\$3,668,514	-0.63%
Supplies	\$227,500	\$285,500	\$269,000	-5.78%
Contracted Services	\$521,500	\$537,500	\$658,500	22.51%
Other	\$16,000	\$10,000	\$17,000	70.00%
Utilities	\$150,000	\$175,000	\$155,000	-11.43%
Capital Outlay	\$2,911,000	\$3,075,987	\$1,493,500	-51.45%
Total Expenditures	\$22,135,462	\$22,629,672	\$21,401,389	-5.43%

Fire Dept



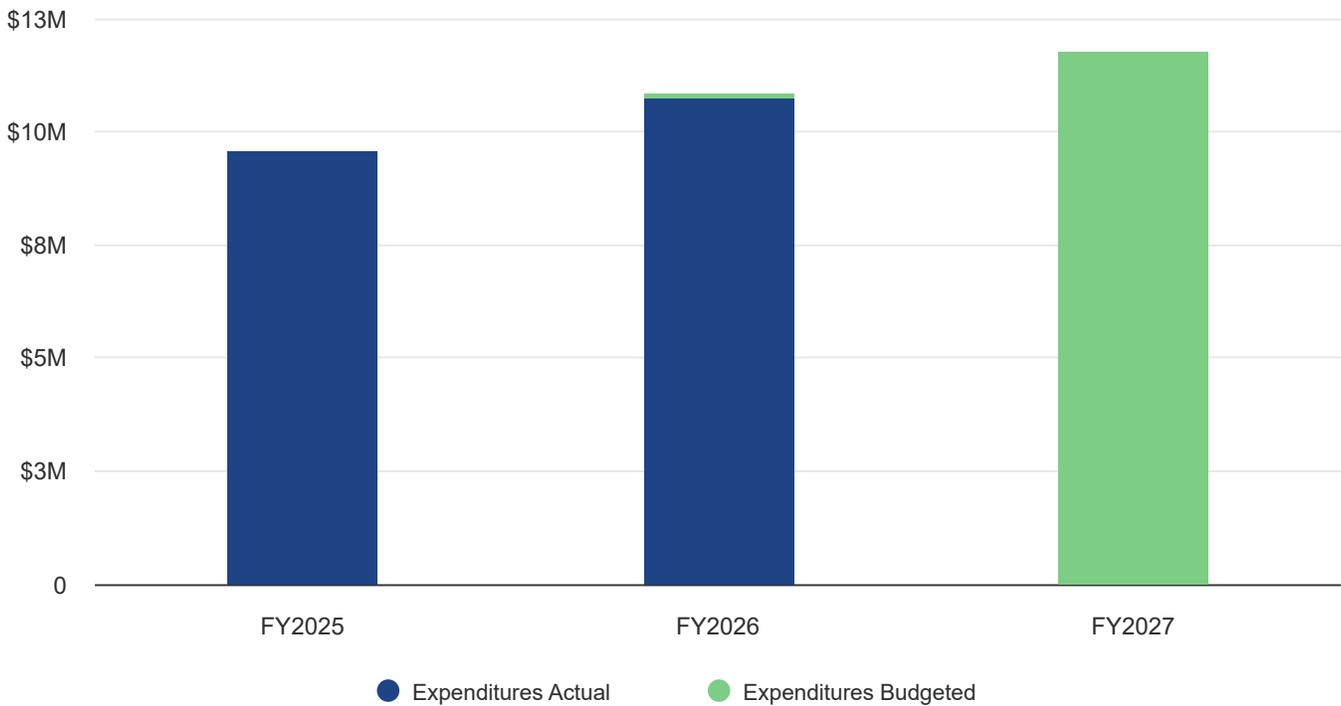
Department of Public Works

The Department of Public Works (DPW) comprises several divisions. These are the Road Division, Water & Sewer Division, Grounds Division, Building Maintenance, Motor Pool and Administration. The DPW is responsible for many of the Township's essential operations, such as road maintenance, winter snow plowing, water and sewer services, grounds and building maintenance, vehicle maintenance, water and sewer billing, customer service and oversight of the solid waste contract.



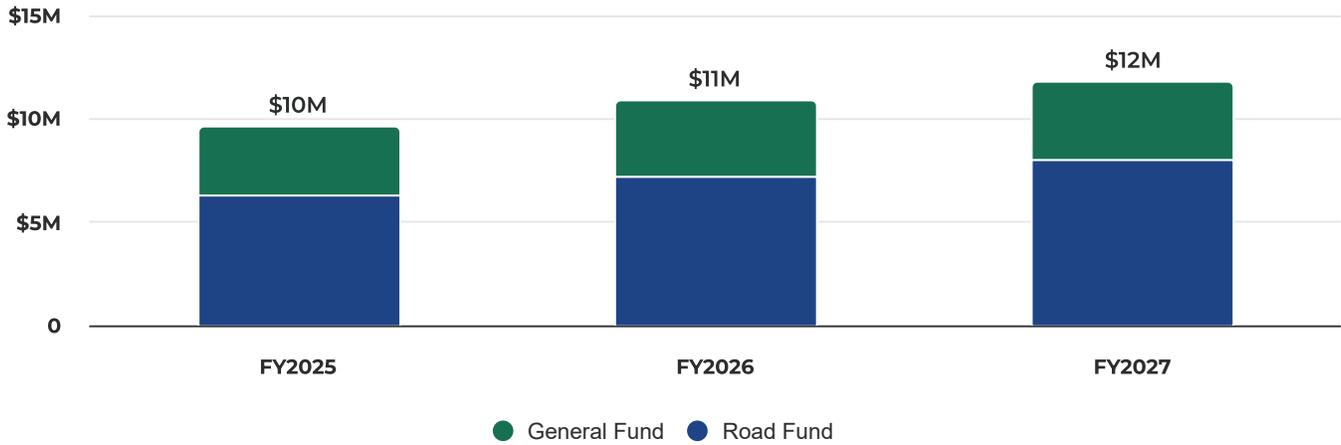
Expenditure Summary

Historical Expenditures Across Activity

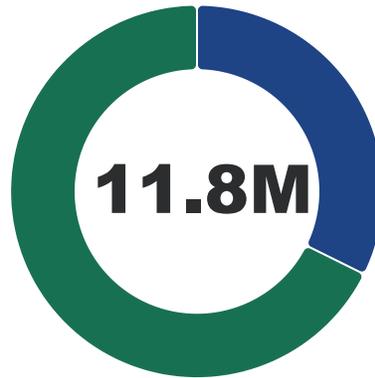


Expenditures by Fund

Historical Expenditures by Fund



FY27 Expenditures by Fund



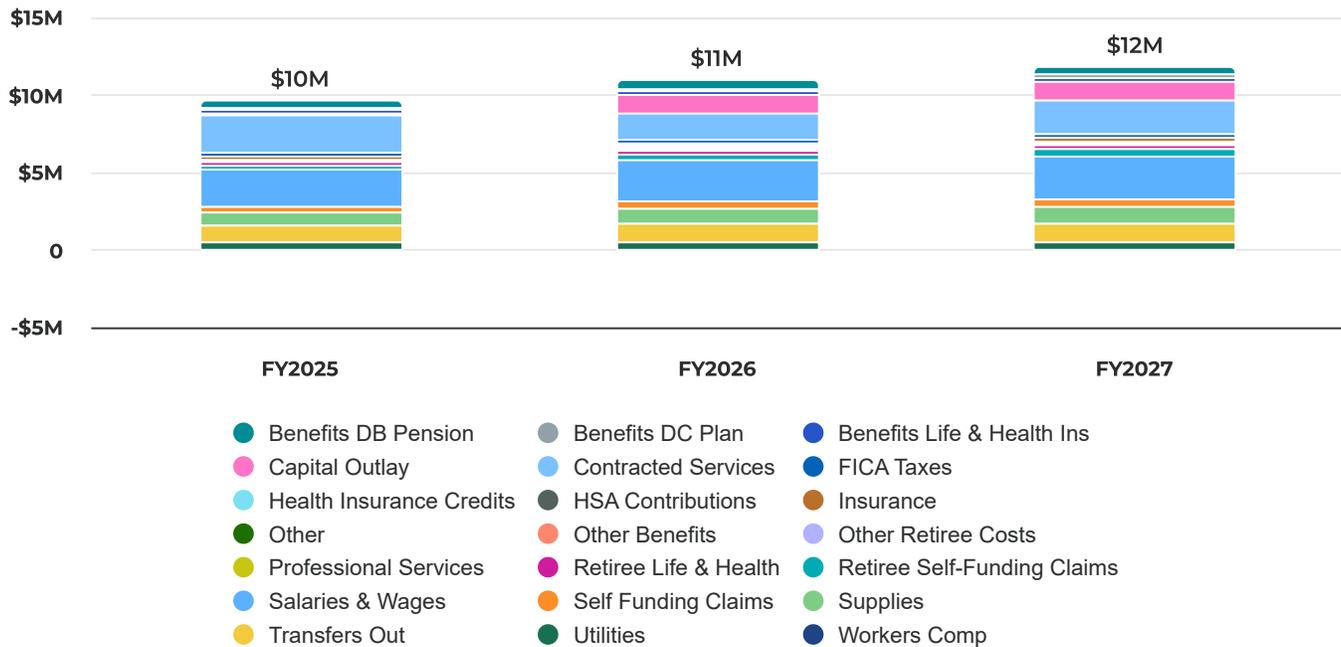
● General Fund	\$3,798,279	32.32%
● Road Fund	\$7,955,385	67.68%

Expenditures by Fund

Category	FY 2025 Actual Amount	FY 2026 Amended Budget	FY 2026 Estimated Amount	FY 2027 Budgeted	FY 2026 Budget vs. FY 2027 Budgeted (% Change)
General Fund	\$3,306,256	\$3,646,766	\$3,557,084	\$3,798,279	6.34%
Road Fund	\$6,274,471	\$7,209,070	\$7,158,433	\$7,955,385	10.35%
Total Expenditures	\$9,580,727	\$10,855,836	\$10,715,517	\$11,753,664	9.02%

Expenditures by Object

Historical Expenditures by Object



In FY2027, the Department of Public Works' total expenditures increased by 8.27% to \$11.8 million compared to FY2026's \$10.9 million. Salaries & Wages remained the largest category, rising by 3.28% to \$2.8 million, though its share of the total decreased slightly from 24.54% to 23.41%.

Contracted Services saw a significant increase of 23.92%, growing from \$1.8 million to \$2.2 million and increasing its proportion of total expenditures from 16.52% to 18.91%. Supplies also increased by 11.23% to \$1.1 million, representing 9.01% of the total, up from 8.77%.

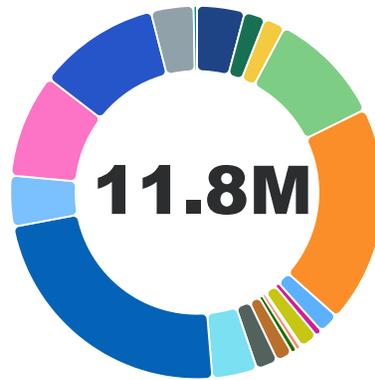
Transfers Out remained relatively stable with a minor increase of 0.45% to \$1.2 million, though its share of total expenditures decreased from 11.41% to 10.59%. Capital Outlay held steady at \$1.2 million but decreased slightly by 0.38%, reducing its share from 10.8% to 9.94%.

Self Funding Claims increased by 19.27% to \$520,000, accounting for 4.42% of total expenditures, up from 4.02%. Retiree Self-Funding Claims also rose by 20.37% to \$461,000, increasing its share from 3.53% to 3.92%. Utilities remained unchanged at \$435,000, slightly decreasing its share from 4.01% to 3.7%.

Benefits DB Pension decreased by 6.28% to \$487,471, reducing its share from 4.79% to 4.15%. Retiree Life & Health increased by 7.07% to \$221,100, though its share declined from 2.04% to 1.88%.

Overall, the FY2027 budget reflects growth in Contracted Services, Supplies, and several benefits categories, while Capital Outlay and Benefits DB Pension experienced slight decreases in expenditure and share of the total budget.

FY27 Expenditures by Object



● Benefits DB Pension	\$487,471	4.15%
● Benefits DC Plan	\$215,560	1.83%
● Benefits Life & Health Ins	\$214,130	1.82%
● Capital Outlay	\$1,168,000	9.94%
● Contracted Services	\$2,222,500	18.91%
● FICA Taxes	\$210,510	1.79%
● Health Insurance Credits	-\$27,100	-0.23%
● HSA Contributions	\$68,700	0.58%
● Insurance	\$180,000	1.53%
● Other	\$20,000	0.17%
● Other Benefits	\$46,500	0.40%
● Other Retiree Costs	\$55,500	0.47%
● Professional Services	\$165,000	1.40%
● Retiree Life & Health	\$221,100	1.88%
● Retiree Self-Funding Claims	\$461,000	3.92%
● Salaries & Wages	\$2,751,260	23.41%
● Self Funding Claims	\$520,000	4.42%
● Supplies	\$1,059,500	9.01%
● Transfers Out	\$1,244,463	10.59%
● Utilities	\$435,000	3.70%
● Workers Comp	\$34,570	0.29%

Expenditures by Object

Category	FY 2025 Actual Amount	FY 2026 Amended Budget	FY 2026 Estimated Amount	FY 2027 Budgeted	FY 2026 Budget vs. FY 2027 Budgeted (% Change)
Salaries & Wages					
Buildings & Grounds	\$516,640	\$626,950	\$631,000	\$680,660	23.32%
Salaries & Wages	\$516,640	\$626,950	\$631,000	\$680,660	23.32%
Motor Pool	\$684,550	\$775,770	\$750,000	\$826,660	6.56%
Salaries & Wages	\$684,550	\$775,770	\$750,000	\$826,660	6.56%
Road	\$1,142,812	\$1,261,180	\$1,275,000	\$1,243,940	-1.37%
Salaries & Wages	\$1,142,812	\$1,261,180	\$1,275,000	\$1,243,940	-1.37%
Total Salaries & Wages	\$2,344,001	\$2,663,900	\$2,656,000	\$2,751,260	6.27%
FICA Taxes					
Buildings & Grounds	\$37,945	\$42,220	\$48,000	\$52,080	23.35%
Social Security & Medicare Taxes (FICA)	\$37,945	\$42,220	\$48,000	\$52,080	23.35%



Category	FY 2025 Actual Amount	FY 2026 Amended Budget	FY 2026 Estimated Amount	FY 2027 Budgeted	FY 2026 Budget vs. FY 2027 Budgeted (% Change)
Motor Pool	\$52,516	\$59,320	\$57,000	\$63,280	6.68%
Social Security & Medicare Taxes (FICA)	\$52,516	\$59,320	\$57,000	\$63,280	6.68%
Road	\$84,793	\$96,480	\$97,500	\$95,150	-1.38%
Social Security & Medicare Taxes (FICA)	\$84,793	\$96,480	\$97,500	\$95,150	-1.38%
Total FICA Taxes	\$175,254	\$198,020	\$202,500	\$210,510	6.31%
Benefits DC Plan					
Buildings & Grounds	\$22,930	\$23,430	\$25,000	\$31,310	33.63%
Retirement Plans DC	\$22,930	\$23,430	\$25,000	\$31,310	33.63%
Motor Pool	\$43,100	\$50,000	\$40,000	\$67,250	34.50%
Retirement Plans DC	\$43,100	\$50,000	\$40,000	\$67,250	34.50%
Road	\$51,633	\$76,460	\$57,000	\$117,000	53.02%
Retirement Plans DC	\$51,633	\$76,460	\$57,000	\$117,000	53.02%
Total Benefits DC Plan	\$117,662	\$149,890	\$122,000	\$215,560	43.81%
Benefits DB Pension					
Buildings & Grounds	\$87,539	\$85,513	\$84,968	\$78,641	-8.04%
Retirement Plans DB	\$87,539	\$85,513	\$84,968	\$78,641	-8.04%
Motor Pool	\$185,671	\$181,375	\$180,830	\$167,363	-7.73%
Retirement Plans DB	\$185,671	\$181,375	\$180,830	\$167,363	-7.73%
Road	\$259,271	\$253,271	\$260,896	\$241,467	-4.66%
Retirement Plans DB	\$259,271	\$253,271	\$260,896	\$241,467	-4.66%
Total Benefits DB Pension	\$532,481	\$520,159	\$526,694	\$487,471	-6.28%
Benefits Life & Health Ins					
Buildings & Grounds	\$46,988	\$46,030	\$46,400	\$42,220	-8.28%
Health Insurance	\$29,211	\$28,620	\$29,000	\$24,310	-15.06%
Life and Disability Ins	\$5,315	\$5,410	\$5,400	\$4,910	-9.24%
Retirement Health Savings	\$12,462	\$12,000	\$12,000	\$13,000	8.33%
Motor Pool	\$60,262	\$64,280	\$58,400	\$59,580	-7.31%
Health Insurance	\$33,770	\$34,800	\$35,000	\$29,730	-14.57%
Life and Disability Ins	\$7,950	\$8,480	\$8,400	\$7,850	-7.43%
Retirement Health Savings	\$18,542	\$21,000	\$15,000	\$22,000	4.76%
Road	\$96,378	\$111,500	\$89,500	\$112,330	0.74%
Health Insurance	\$61,665	\$65,540	\$62,000	\$62,650	-4.41%
Life and Disability Ins	\$12,357	\$13,860	\$12,500	\$12,080	-12.84%
Retirement Health Savings	\$22,356	\$32,100	\$15,000	\$37,600	17.13%
Total Benefits Life & Health Ins	\$203,628	\$221,810	\$194,300	\$214,130	-3.46%
Other Benefits					
Buildings & Grounds	\$9,424	\$20,500	\$6,500	\$12,500	-39.02%
Other Fringe Benefits	\$133	\$500	\$500	\$500	0.00%
Sick Pay Accrual	\$9,291	\$20,000	\$6,000	\$12,000	-40.00%
Motor Pool	\$13,750	\$12,500	\$3,500	\$12,500	0.00%
Other Fringe Benefits	\$226	\$500	\$500	\$500	0.00%
Sick Pay Accrual	\$13,524	\$12,000	\$3,000	\$12,000	0.00%
Road	\$18,292	\$21,500	\$19,500	\$21,500	0.00%
Other Fringe Benefits	\$1,058	\$1,500	\$1,500	\$1,500	0.00%
Sick Pay Accrual	\$17,234	\$20,000	\$18,000	\$20,000	0.00%
Total Other Benefits	\$41,466	\$54,500	\$29,500	\$46,500	-14.68%

Category	FY 2025 Actual Amount	FY 2026 Amended Budget	FY 2026 Estimated Amount	FY 2027 Budgeted	FY 2026 Budget vs. FY 2027 Budgeted (% Change)
Workers Comp					
Buildings & Grounds	\$5,628	\$6,520	\$7,000	\$8,050	23.47%
Workers Compensation	\$5,628	\$6,520	\$7,000	\$8,050	23.47%
Motor Pool	\$6,533	\$7,490	\$6,500	\$8,150	8.81%
Workers Compensation	\$6,533	\$7,490	\$6,500	\$8,150	8.81%
Road	\$17,096	\$18,710	\$18,000	\$18,370	-1.82%
Workers Compensation	\$17,096	\$18,710	\$18,000	\$18,370	-1.82%
Total Workers Comp	\$29,257	\$32,720	\$31,500	\$34,570	5.65%
Supplies					
Buildings & Grounds	\$86,509	\$91,500	\$97,500	\$101,000	10.38%
Uniforms	\$2,039	\$4,000	\$4,000	\$4,000	0.00%
Misc. Operating Supplies	\$38,410	\$35,000	\$40,000	\$40,000	14.29%
Office Supplies	\$1,599	\$500	\$1,500	\$1,500	200.00%
Tools	\$1,540	\$5,000	\$2,000	\$5,000	0.00%
Laundry	\$1,590	\$1,500	\$1,500	\$2,000	33.33%
Grounds - R&M Supplies	\$10,148	\$15,000	\$18,000	\$18,000	20.00%
Buildings - R&M Supplies	\$29,215	\$25,000	\$25,000	\$25,000	0.00%
Equipment - R&M Supplies	\$1,726	\$5,000	\$5,000	\$5,000	0.00%
Dues & Subscriptions	\$243	\$500	\$500	\$500	0.00%
Motor Pool	\$58,499	\$62,500	\$60,000	\$60,000	-4.00%
Uniforms	\$3,987	\$4,000	\$4,000	\$4,000	0.00%
Misc. Operating Supplies	\$5,724	\$5,000	\$7,500	\$7,500	50.00%
Fuel	\$20,852	\$30,000	\$20,000	\$25,000	-16.67%
Tools	\$13,624	\$10,000	\$10,000	\$10,000	0.00%
Laundry	\$2,982	\$3,000	\$3,000	\$3,000	0.00%
Equipment - R&M Supplies	\$10,864	\$10,000	\$15,000	\$10,000	0.00%
Dues & Subscriptions	\$467	\$500	\$500	\$500	0.00%
Road	\$703,660	\$798,500	\$778,500	\$898,500	12.52%
Uniforms	\$12,734	\$12,000	\$25,000	\$12,000	0.00%
Misc. Operating Supplies	\$26,517	\$20,000	\$30,000	\$30,000	50.00%
Office Supplies	\$1,321	\$3,000	\$2,000	\$2,000	-33.33%
Fuel	\$62,316	\$95,000	\$65,000	\$70,000	-26.32%
Tools	\$134	\$1,000	\$2,000	\$2,000	100.00%
Laundry	\$3,569	\$5,000	\$5,000	\$5,000	0.00%
Buildings - R&M Supplies	\$4,113	\$5,000	\$2,000	\$5,000	0.00%
Equipment - R&M Supplies	\$71,590	\$65,000	\$65,000	\$65,000	0.00%
Top Soil & Sod	\$757	\$1,000	\$1,000	\$1,000	0.00%
Gravel & Slag	\$76,108	\$60,000	\$100,000	\$100,000	66.67%
Road Chloride	\$32,557	\$45,000	\$45,000	\$45,000	0.00%
Salt	\$208,054	\$225,000	\$300,000	\$300,000	33.33%
General Maint. Supplies	\$5,598	\$10,000	\$10,000	\$10,000	0.00%
Asphalt Patch Materials	\$196,822	\$250,000	\$125,000	\$250,000	0.00%
Dues & Subscriptions	\$1,471	\$1,500	\$1,500	\$1,500	0.00%
Total Supplies	\$848,669	\$952,500	\$936,000	\$1,059,500	11.23%
Professional Services					
Buildings & Grounds	\$8,878	\$27,000	\$26,000	\$26,000	-3.70%
Medical Services	\$860	\$1,000	\$1,000	\$1,000	0.00%
Communications	\$3,939	\$6,000	\$5,000	\$5,000	-16.67%

Category	FY 2025 Actual Amount	FY 2026 Amended Budget	FY 2026 Estimated Amount	FY 2027 Budgeted	FY 2026 Budget vs. FY 2027 Budgeted (% Change)
Training and Conferences	\$4,079	\$20,000	\$20,000	\$20,000	0.00%
Motor Pool	\$13,407	\$6,000	\$5,500	\$5,500	-8.33%
Medical Services	\$461	\$1,000	\$500	\$1,000	0.00%
Communications	\$1,246	\$2,000	\$1,500	\$1,500	-25.00%
Training and Conferences	\$8,705	\$3,000	\$3,500	\$3,000	0.00%
Computer Services	\$2,995	-	-	-	0.00%
Road	\$59,217	\$114,000	\$92,000	\$133,500	17.11%
Legal Fees	\$288	\$10,000	\$7,500	\$10,000	0.00%
Medical Services	\$2,308	\$3,000	\$3,500	\$2,500	-16.67%
Communications	\$7,865	\$10,000	\$6,000	\$6,000	-40.00%
Training and Conferences	\$21,949	\$34,000	\$35,000	\$50,000	47.06%
Engineering	\$16,132	\$33,000	\$25,000	\$35,000	6.06%
Consultant Services	\$4,613	\$5,000	\$5,000	\$5,000	0.00%
Computer Services	\$6,062	\$19,000	\$10,000	\$25,000	31.58%
Total Professional Services	\$81,502	\$147,000	\$123,500	\$165,000	12.24%
Contracted Services					
Buildings & Grounds	\$269,718	\$258,000	\$250,000	\$242,000	-6.20%
Contracted Repairs	-	\$2,000	-	\$2,000	0.00%
Building & Grounds - Contracted R&M	\$269,718	\$256,000	\$250,000	\$240,000	-6.25%
Motor Pool	\$20,248	\$42,500	\$30,000	\$42,500	0.00%
Repair Parts	\$20,248	\$20,000	\$20,000	\$20,000	0.00%
Vehicle Contracted Maintenance	-	\$15,000	\$5,000	\$15,000	0.00%
Equipment - Contracted R&M	-	\$7,500	\$5,000	\$7,500	0.00%
Road	\$2,156,528	\$1,493,000	\$1,586,000	\$1,938,000	29.81%
Repair Parts	\$128,511	\$125,000	\$125,000	\$135,000	8.00%
Vehicle Contracted Maintenance	\$101,904	\$200,000	\$150,000	\$175,000	-12.50%
Paving Contractors	\$1,523,753	\$750,000	\$870,000	\$1,000,000	33.33%
State Highway Landscape Maintenance	\$227,526	\$220,000	\$241,000	\$220,000	0.00%
HHW Events/ Disposal Costs	\$32,637	\$25,000	\$12,000	\$50,000	100.00%
Matching Funds (Tri-Party)	-	-	-	\$180,000	-
Contracted Repairs	\$8,711	\$15,000	\$35,000	\$35,000	133.33%
Equipment - Contracted R&M	\$38,168	\$65,000	\$65,000	\$65,000	0.00%
Office Equipment - Contracted R&M	\$1,151	\$3,000	\$3,000	\$3,000	0.00%
Building & Grounds - Contracted R&M	\$94,168	\$90,000	\$85,000	\$75,000	-16.67%
Total Contracted Services	\$2,446,494	\$1,793,500	\$1,866,000	\$2,222,500	23.92%
Insurance					
Buildings & Grounds	\$43,077	\$55,000	\$57,000	\$60,000	9.09%
Property & Liability Insurance	\$43,077	\$55,000	\$57,000	\$60,000	9.09%
Motor Pool	\$42,815	\$55,000	\$60,000	\$60,000	9.09%

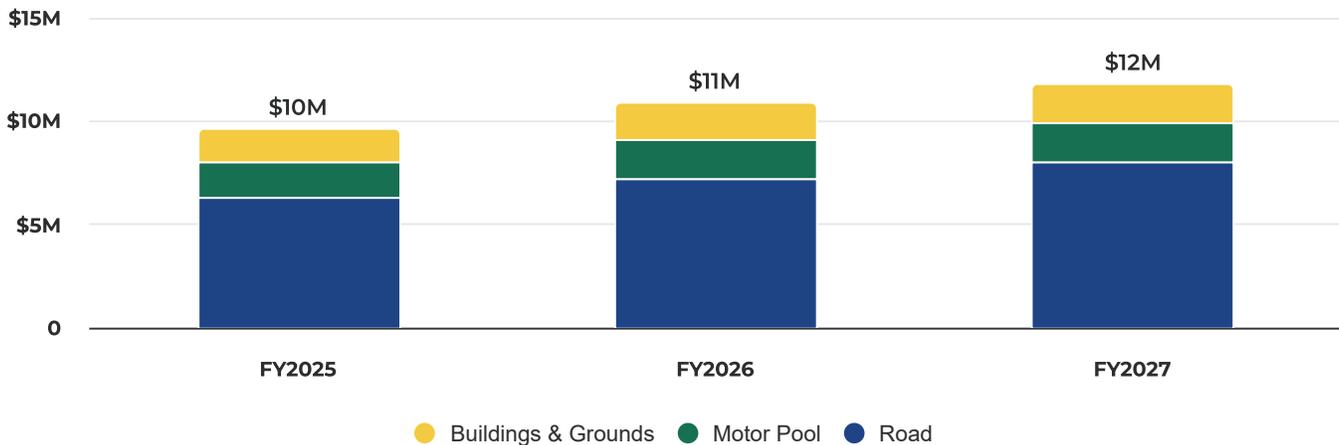
Category	FY 2025 Actual Amount	FY 2026 Amended Budget	FY 2026 Estimated Amount	FY 2027 Budgeted	FY 2026 Budget vs. FY 2027 Budgeted (% Change)
Property & Liability Insurance	\$42,815	\$55,000	\$60,000	\$60,000	9.09%
Road	\$53,055	\$60,000	\$53,000	\$60,000	0.00%
Property & Liability Insurance	\$53,055	\$60,000	\$53,000	\$60,000	0.00%
Total Insurance	\$138,946	\$170,000	\$170,000	\$180,000	5.88%
Other					
Buildings & Grounds	\$4,378	\$3,500	\$3,000	\$3,500	0.00%
Meals and Mileage Reimb	\$198	\$500	\$500	\$500	0.00%
Miscellaneous Expense	\$4,180	\$3,000	\$2,500	\$3,000	0.00%
Motor Pool	\$4,624	\$8,000	\$5,500	\$5,500	-31.25%
Meals and Mileage Reimb	-	\$500	\$500	\$500	0.00%
Miscellaneous Expense	\$4,624	\$7,500	\$5,000	\$5,000	-33.33%
Road	\$7,343	\$11,000	\$9,500	\$11,000	0.00%
Meals and Mileage Reimb	\$820	\$1,000	\$1,500	\$1,000	0.00%
Miscellaneous Expense	\$2,991	\$5,000	\$5,000	\$5,000	0.00%
Prior Years' Tax Refunds/Write-offs	\$3,532	\$5,000	\$3,000	\$5,000	0.00%
Total Other	\$16,345	\$22,500	\$18,000	\$20,000	-11.11%
Retiree Life & Health					
Buildings & Grounds	\$29,839	\$32,800	\$29,700	\$34,800	6.10%
Retiree Life Ins	\$687	\$800	\$700	\$800	0.00%
Retiree Costs	\$29,152	\$32,000	\$29,000	\$34,000	6.25%
Motor Pool	\$58,749	\$63,400	\$57,800	\$66,500	4.89%
Retiree Life Ins	\$1,203	\$1,400	\$1,300	\$1,500	7.14%
Retiree Costs	\$57,546	\$62,000	\$56,500	\$65,000	4.84%
Road	\$98,772	\$110,300	\$103,400	\$119,800	8.61%
Retiree Life Ins	\$3,050	\$3,300	\$3,400	\$3,800	15.15%
Retiree Costs	\$95,722	\$107,000	\$100,000	\$116,000	8.41%
Total Retiree Life & Health	\$187,360	\$206,500	\$190,900	\$221,100	7.07%
Utilities					
Buildings & Grounds	\$213,267	\$225,000	\$225,000	\$225,000	0.00%
Utilities	\$213,267	\$225,000	\$225,000	\$225,000	0.00%
Road	\$192,023	\$210,000	\$200,000	\$210,000	0.00%
Utilities	\$192,023	\$210,000	\$200,000	\$210,000	0.00%
Total Utilities	\$405,290	\$435,000	\$425,000	\$435,000	0.00%
Capital Outlay					
Road	\$115,608	\$1,172,500	\$1,105,000	\$1,168,000	-0.38%
Building Improvements Capitalize	\$62,221	\$77,500	\$55,000	-	-
Equipment Capitalize	\$42,804	\$10,000	-	\$1,130,000	11,200.00%
Equipment Non - Capitalize	\$10,584	\$30,000	\$20,000	\$38,000	26.67%
Vehicle Purchases	-	\$1,055,000	\$1,030,000	-	-
Total Capital Outlay	\$115,608	\$1,172,500	\$1,105,000	\$1,168,000	-0.38%
Health Insurance Credits					
Buildings & Grounds	-\$13,500	-\$13,000	-\$10,800	-\$6,400	-50.77%
Health Insurance Refund/Credits	-\$13,500	-\$13,000	-\$10,800	-\$6,400	-50.77%

Category	FY 2025 Actual Amount	FY 2026 Amended Budget	FY 2026 Estimated Amount	FY 2027 Budgeted	FY 2026 Budget vs. FY 2027 Budgeted (% Change)
Motor Pool	-\$13,300	-\$13,500	-\$10,300	-\$6,700	-50.37%
Health Insurance Refund/Credits	-\$13,300	-\$13,500	-\$10,300	-\$6,700	-50.37%
Road	-\$23,550	-\$25,000	-\$19,350	-\$14,000	-44.00%
Health Insurance Refund/Credits	-\$23,550	-\$25,000	-\$19,350	-\$14,000	-44.00%
Total Health Insurance Credits	-\$50,350	-\$51,500	-\$40,450	-\$27,100	-47.38%
HSA Contributions					
Buildings & Grounds	\$16,200	\$16,200	\$16,200	\$16,200	0.00%
Health Insurance HSA Contributions	\$16,200	\$16,200	\$16,200	\$16,200	0.00%
Motor Pool	\$20,800	\$16,800	\$16,800	\$16,800	0.00%
Health Insurance HSA Contributions	\$20,800	\$16,800	\$16,800	\$16,800	0.00%
Road	\$29,700	\$32,000	\$43,000	\$35,700	11.56%
Health Insurance HSA Contributions	\$29,700	\$32,000	\$43,000	\$35,700	11.56%
Total HSA Contributions	\$66,700	\$65,000	\$76,000	\$68,700	5.69%
Self Funding Claims					
Buildings & Grounds	\$101,851	\$116,000	\$113,000	\$125,000	7.76%
Health Insurance Self Funding Claims	\$101,851	\$116,000	\$113,000	\$125,000	7.76%
Motor Pool	\$111,908	\$115,000	\$110,000	\$120,000	4.35%
Health Insurance Self Funding Claims	\$111,908	\$115,000	\$110,000	\$120,000	4.35%
Road	\$185,911	\$205,000	\$200,000	\$275,000	34.15%
Health Insurance Self Funding Claims	\$185,911	\$205,000	\$200,000	\$275,000	34.15%
Total Self Funding Claims	\$399,670	\$436,000	\$423,000	\$520,000	19.27%
Other Retiree Costs					
Buildings & Grounds	\$4,556	\$5,000	\$5,000	\$6,000	20.00%
Retiree Costs HRA payment - retirees	\$4,556	\$5,000	\$5,000	\$6,000	20.00%
Motor Pool	\$13,969	\$15,000	\$15,000	\$16,500	10.00%
Retiree Costs HRA payment - retirees	\$7,969	\$9,000	\$9,000	\$10,500	16.67%
Retiree Costs HSA Contributions	\$6,000	\$6,000	\$6,000	\$6,000	0.00%
Road	\$22,969	\$24,000	\$34,750	\$33,000	37.50%
Retiree Costs HRA payment - retirees	\$7,969	\$9,000	\$9,000	\$10,500	16.67%
Retiree Costs HSA Contributions	\$15,000	\$15,000	\$25,750	\$22,500	50.00%
Total Other Retiree Costs	\$41,494	\$44,000	\$54,750	\$55,500	26.14%
Retiree Self-Funding Claims					
Buildings & Grounds	\$48,441	\$51,000	\$48,000	\$58,000	13.73%
Retiree Costs Self Funding Claims	\$48,441	\$51,000	\$48,000	\$58,000	13.73%
Motor Pool	\$106,940	\$122,000	\$118,000	\$128,000	4.92%
Retiree Costs Self Funding Claims	\$106,940	\$122,000	\$118,000	\$128,000	4.92%

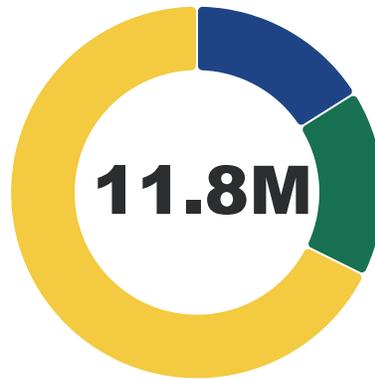
Category	FY 2025 Actual Amount	FY 2026 Amended Budget	FY 2026 Estimated Amount	FY 2027 Budgeted	FY 2026 Budget vs. FY 2027 Budgeted (% Change)
Road	\$145,479	\$210,000	\$200,000	\$275,000	30.95%
Retiree Costs Self Funding Claims	\$145,479	\$210,000	\$200,000	\$275,000	30.95%
Total Retiree Self-Funding Claims	\$300,860	\$383,000	\$366,000	\$461,000	20.37%
Transfers Out					
Buildings & Grounds	\$88,360	\$91,050	\$91,009	\$90,254	-0.87%
Transfers Out Pension Obligation Bond Debt - R	\$35,344	\$48,715	\$48,633	\$47,441	-2.62%
Transfers Out Pension Obligation Bond Debt - A	\$53,016	\$42,335	\$42,376	\$42,813	1.13%
Motor Pool	\$192,547	\$193,118	\$193,077	\$192,081	-0.54%
Transfers Out Pension Obligation Bond Debt - R	\$141,205	\$138,024	\$137,699	\$133,068	-3.59%
Transfers Out Pension Obligation Bond Debt - A	\$51,342	\$55,094	\$55,378	\$59,013	7.11%
Road	\$857,481	\$954,669	\$955,237	\$962,128	0.78%
Transfers Out Pension Obligation Bond Debt - R	\$164,933	\$161,221	\$164,832	\$212,330	31.70%
Transfers Out Pension Obligation Bond Debt - A	\$102,548	\$108,448	\$105,405	\$64,798	-40.25%
Transfers Out Central Services	\$590,000	\$685,000	\$685,000	\$685,000	0.00%
Total Transfers Out	\$1,138,389	\$1,238,837	\$1,239,323	\$1,244,463	0.45%
Total Expenditures	\$9,580,727	\$10,855,836	\$10,715,517	\$11,753,664	9.02%

Expenditures by Activity

Historical Expenditures by Activity



FY27 Expenditures by Activity



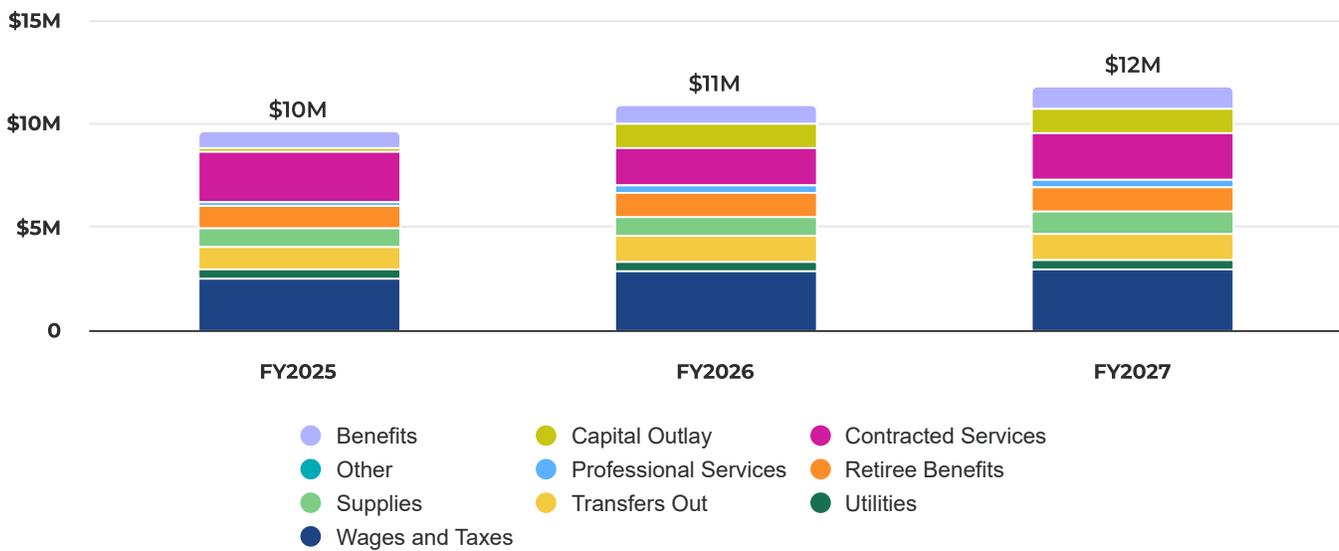
● Buildings & Grounds	\$1,886,815	16.05%
● Motor Pool	\$1,911,464	16.26%
● Road	\$7,955,385	67.68%

Expenditures by Activity

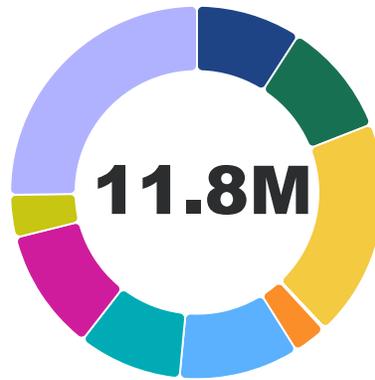
Category	FY 2025 Actual Amount	FY 2026 Amended Budget	FY 2026 Estimated Amount	FY 2027 Budgeted	FY 2026 Budget vs. FY 2027 Budgeted (% Change)
Buildings & Grounds	\$1,628,668	\$1,810,213	\$1,799,477	\$1,886,815	8.74%
Motor Pool	\$1,677,588	\$1,836,553	\$1,757,607	\$1,911,464	4.08%
Road	\$6,274,471	\$7,209,070	\$7,158,433	\$7,955,385	10.35%
Total Expenditures	\$9,580,727	\$10,855,836	\$10,715,517	\$11,753,664	9.02%

Expenditures by Object Summary

Historical Expenditures by Object Summary



FY27 Expenditures by Object Summary 1

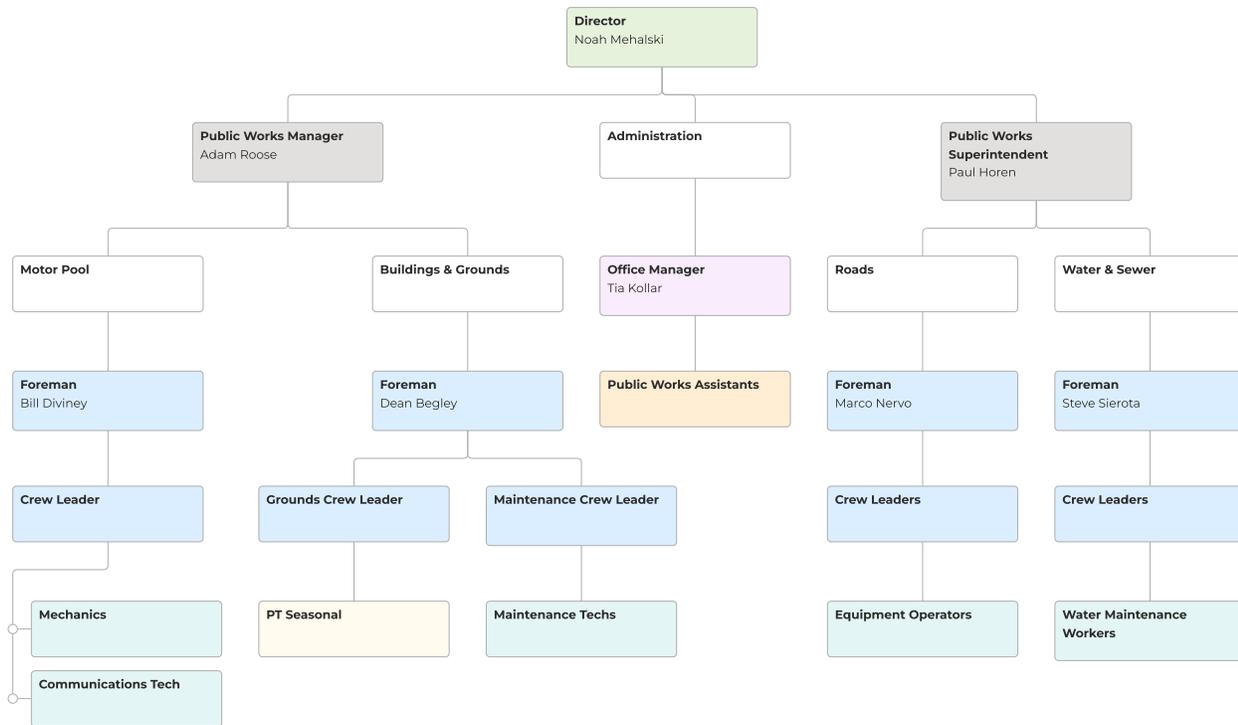


● Benefits	\$1,072,360	9.12%
● Capital Outlay	\$1,168,000	9.94%
● Contracted Services	\$2,222,500	18.91%
● Other	\$20,000	0.17%
● Professional Services	\$345,000	2.94%
● Retiree Benefits	\$1,225,071	10.42%
● Supplies	\$1,059,500	9.01%
● Transfers Out	\$1,244,463	10.59%
● Utilities	\$435,000	3.70%
● Wages and Taxes	\$2,961,770	25.20%

Expenditures by Object Summary

Category	FY 2025 Actual Amount	FY 2026 Amended Budget	FY 2026 Estimated Amount	FY 2027 Budgeted	FY 2026 Budget vs. FY 2027 Budgeted (% Change)
Wages and Taxes	\$2,519,255	\$2,861,920	\$2,858,500	\$2,961,770	6.27%
Benefits	\$808,034	\$908,420	\$835,850	\$1,072,360	18.05%
Retiree Benefits	\$1,062,194	\$1,153,659	\$1,138,344	\$1,225,071	6.19%
Professional Services	\$220,449	\$317,000	\$293,500	\$345,000	8.83%
Transfers Out	\$1,138,389	\$1,238,837	\$1,239,323	\$1,244,463	0.45%
Supplies	\$848,669	\$952,500	\$936,000	\$1,059,500	11.23%
Contracted Services	\$2,446,494	\$1,793,500	\$1,866,000	\$2,222,500	23.92%
Other	\$16,345	\$22,500	\$18,000	\$20,000	-11.11%
Utilities	\$405,290	\$435,000	\$425,000	\$435,000	0.00%
Capital Outlay	\$115,608	\$1,172,500	\$1,105,000	\$1,168,000	-0.38%
Total Expenditures	\$9,580,727	\$10,855,836	\$10,715,517	\$11,753,664	9.02%

Public Works



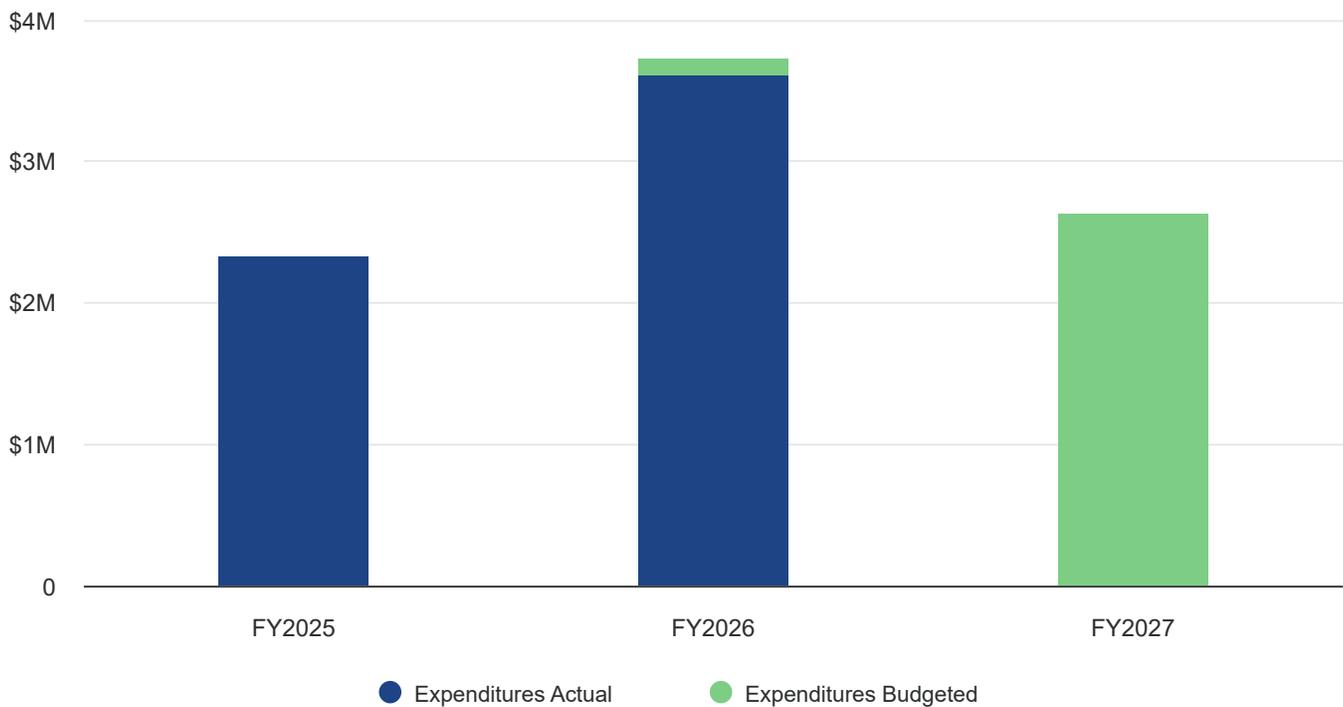
Senior Services

The Senior Center opened in 2009 and was funded through the Township Campus Construction Bonds project. The services provided are partially funded through a senior services millage, and the rest is supported through grants and fees collected from residents using various services. It is open to all residents aged 50 or over, and provides a wide variety of fitness classes, aquatic classes, and enrichment activities. Other services include meals on wheels, medical and center transportation, Medicare counseling, day trips to local destinations and shows, in addition to numerous clubs and special events.



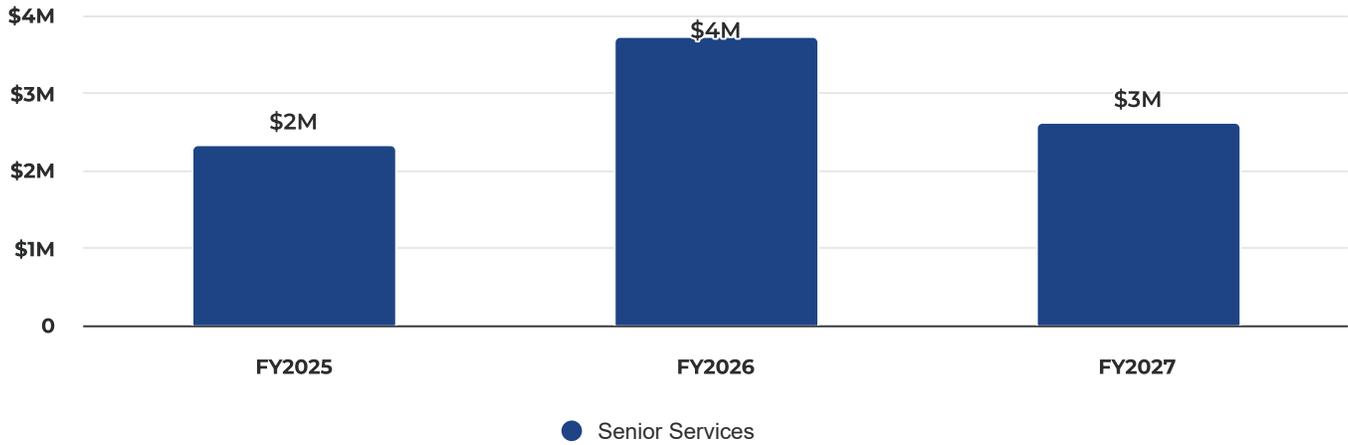
Expenditure Summary

Historical Expenditures Across Activity



Expenditures by Fund

Historical Expenditures by Fund

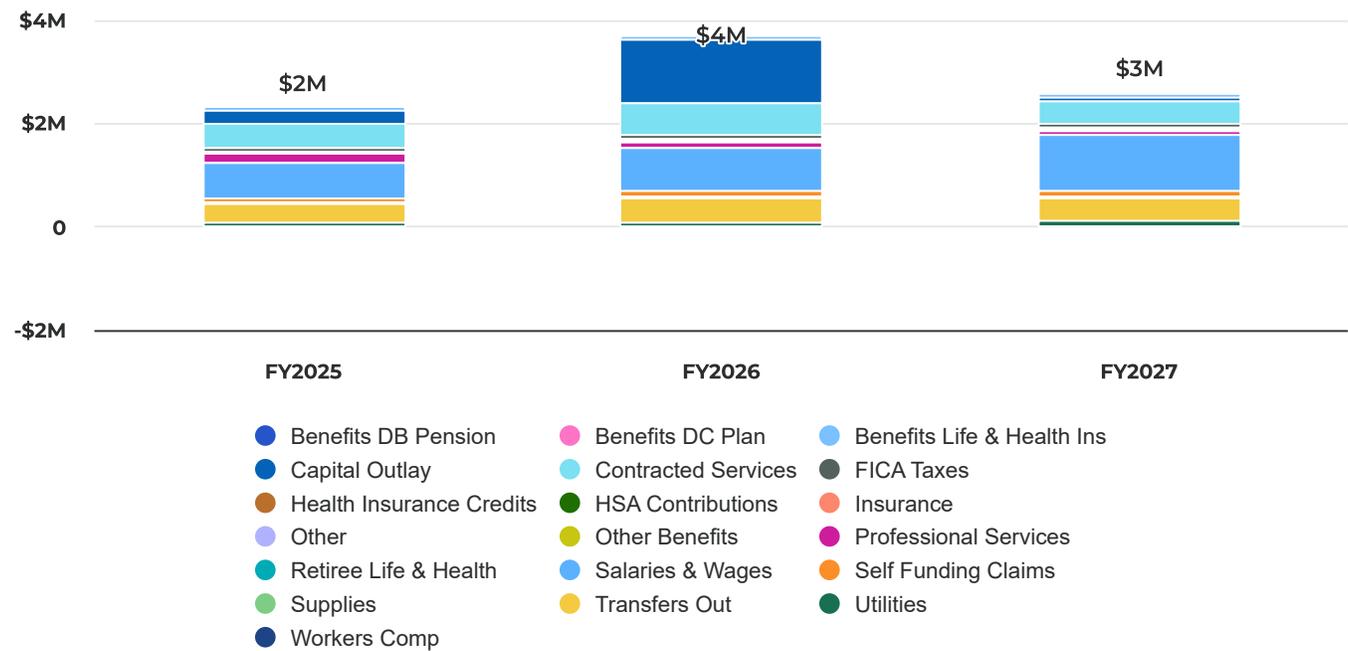


Expenditures by Fund

Category	FY 2025 Actual Amount	FY 2026 Amended Budget	FY 2026 Estimated Amount	FY 2027 Budgeted	FY 2026 Budget vs. FY 2027 Budgeted (% Change)
Senior Services	\$2,329,843	\$3,722,118	\$3,597,363	\$2,624,228	-29.50%
Total Expenditures	\$2,329,843	\$3,722,118	\$3,597,363	\$2,624,228	-29.50%

Expenditures by Object

Historical Expenditures by Object



In FY2027, the total expenditures for Senior Services decreased by 29.5% to \$2.6 million compared to FY2026's \$3.7 million. The largest expenditure category shifted from Capital Outlay to Salaries & Wages, which increased by \$215,110 or 25.69%, representing 40.11% of the total budget in FY2027.

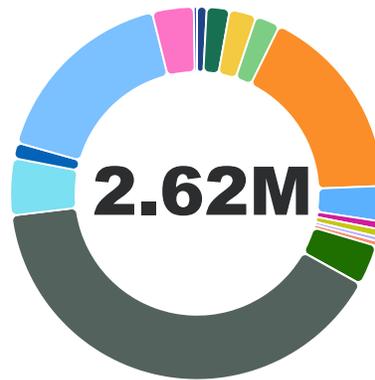
Capital Outlay saw a significant decrease of \$1.2 million or 95.48%, dropping to \$56,000 and accounting for only 2.13% of the total expenditures. Contracted Services also declined by \$158,000 or 26.01%, making up 17.13% of the budget.

Transfers Out remained relatively stable with a slight increase of \$1,680 or 0.38%, totaling \$440,457 and representing 16.78% of the budget. Self Funding Claims increased modestly by \$5,000 or 4% to \$130,000, now 4.95% of total expenditures.

Utilities expenses rose by \$5,000 or 5.56% to \$95,000, while Professional Services decreased by \$10,500 or 10.19% to \$92,500. FICA Taxes increased by \$16,530 or 25.83%, totaling \$80,530, and Benefits DC Plan grew by \$16,570 or 47.02% to \$51,810.

Benefits Life & Health Insurance decreased by \$3,190 or 4.92% to \$61,590. Overall, the FY2027 budget reflects a notable reduction in Capital Outlay and Contracted Services, with increased allocations toward Salaries & Wages and certain benefits categories.

FY27 Expenditures by Object



● Benefits DB Pension	\$22,181	0.85%
● Benefits DC Plan	\$51,810	1.97%
● Benefits Life & Health Ins	\$61,590	2.35%
● Capital Outlay	\$56,000	2.13%
● Contracted Services	\$449,500	17.13%
● FICA Taxes	\$80,530	3.07%
● Health Insurance Credits	-\$7,200	-0.27%
● HSA Contributions	\$18,000	0.69%
● Insurance	\$17,000	0.65%
● Other	\$10,000	0.38%
● Other Benefits	\$11,000	0.42%
● Professional Services	\$92,500	3.52%
● Retiree Life & Health	\$700	0.03%
● Salaries & Wages	\$1,052,530	40.11%
● Self Funding Claims	\$130,000	4.95%
● Supplies	\$35,500	1.35%
● Transfers Out	\$440,457	16.78%
● Utilities	\$95,000	3.62%
● Workers Comp	\$7,130	0.27%

Expenditures by Object

Category	FY 2025 Actual Amount	FY 2026 Amended Budget	FY 2026 Estimated Amount	FY 2027 Budgeted	FY 2026 Budget vs. FY 2027 Budgeted (% Change)
Salaries & Wages					
Senior Services	\$696,849	\$837,420	\$855,000	\$1,052,530	25.69%
Salaries & Wages	\$696,849	\$837,420	\$855,000	\$1,052,530	25.69%

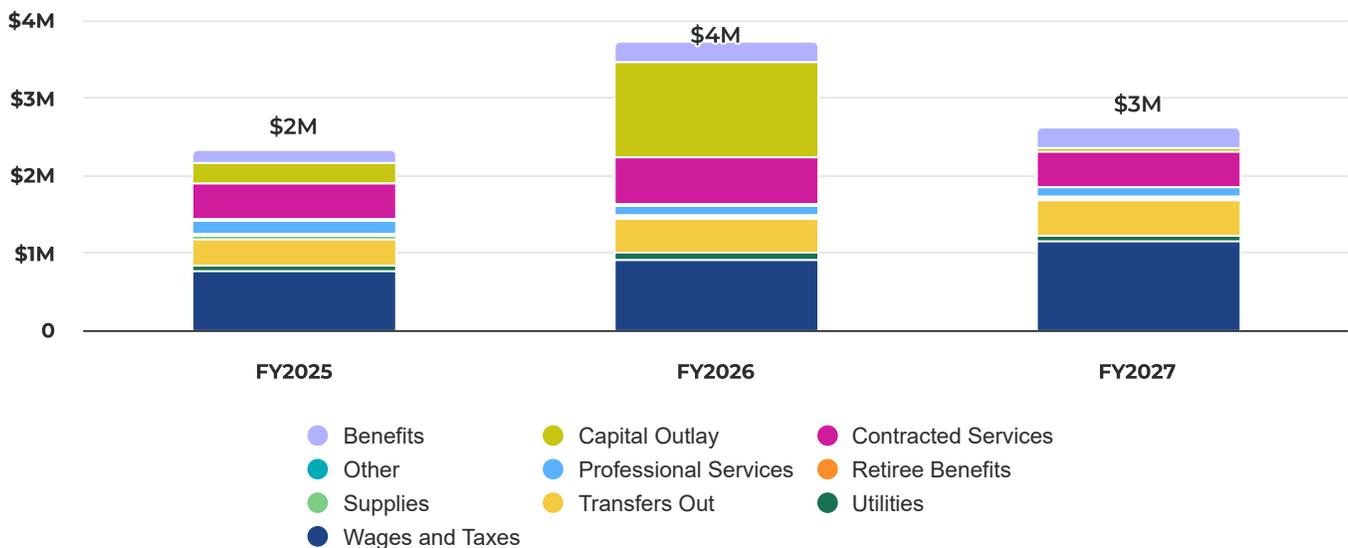
Category	FY 2025 Actual Amount	FY 2026 Amended Budget	FY 2026 Estimated Amount	FY 2027 Budgeted	FY 2026 Budget vs. FY 2027 Budgeted (% Change)
Total Salaries & Wages	\$696,849	\$837,420	\$855,000	\$1,052,530	25.69%
FICA Taxes					
Senior Services	\$52,647	\$64,000	\$65,500	\$80,530	25.83%
Social Security & Medicare Taxes (FICA)	\$52,647	\$64,000	\$65,500	\$80,530	25.83%
Total FICA Taxes	\$52,647	\$64,000	\$65,500	\$80,530	25.83%
Benefits DC Plan					
Senior Services	\$18,873	\$35,240	\$39,000	\$51,810	47.02%
Retirement Plans DC	\$18,873	\$35,240	\$39,000	\$51,810	47.02%
Total Benefits DC Plan	\$18,873	\$35,240	\$39,000	\$51,810	47.02%
Benefits DB Pension					
Senior Services	\$22,860	\$22,331	\$23,965	\$22,181	-0.67%
Retirement Plans DB	\$22,860	\$22,331	\$23,965	\$22,181	-0.67%
Total Benefits DB Pension	\$22,860	\$22,331	\$23,965	\$22,181	-0.67%
Benefits Life & Health Ins					
Senior Services	\$52,265	\$64,780	\$65,400	\$61,590	-4.92%
Health Insurance	\$33,328	\$35,560	\$36,000	\$31,570	-11.22%
Life and Disability Ins	\$7,658	\$8,220	\$8,400	\$8,140	-0.97%
Retirement Health Savings	\$11,279	\$21,000	\$21,000	\$21,880	4.19%
Total Benefits Life & Health Ins	\$52,265	\$64,780	\$65,400	\$61,590	-4.92%
Other Benefits					
Senior Services	\$2,929	\$21,000	\$8,000	\$11,000	-47.62%
Other Fringe Benefits	\$653	\$1,000	\$1,000	\$1,000	0.00%
Sick Pay Accrual	\$2,276	\$20,000	\$7,000	\$10,000	-50.00%
Total Other Benefits	\$2,929	\$21,000	\$8,000	\$11,000	-47.62%
Workers Comp					
Senior Services	\$4,623	\$5,470	\$5,500	\$7,130	30.35%
Workers Compensation	\$4,623	\$5,470	\$5,500	\$7,130	30.35%
Total Workers Comp	\$4,623	\$5,470	\$5,500	\$7,130	30.35%
Supplies					
Senior Services	\$30,838	\$33,000	\$34,500	\$35,500	7.58%
Misc. Operating Supplies	\$13,679	\$12,000	\$15,000	\$15,000	25.00%
Office Supplies	\$3,263	\$3,000	\$3,000	\$3,000	0.00%
Fuel	\$2,982	\$3,000	\$4,000	\$4,000	33.33%
Grounds - R&M Supplies	-	\$1,000	-	-	-
Buildings - R&M Supplies	\$5,941	\$7,500	\$7,500	\$7,500	0.00%
Equipment - R&M Supplies	\$3,563	\$4,000	\$3,000	\$4,000	0.00%
Dues & Subscriptions	\$1,410	\$2,500	\$2,000	\$2,000	-20.00%
Total Supplies	\$30,838	\$33,000	\$34,500	\$35,500	7.58%
Professional Services					
Senior Services	\$168,985	\$103,000	\$102,000	\$92,500	-10.19%
Legal Fees	\$941	\$5,000	\$2,000	\$2,000	-60.00%
Medical Services	\$1,350	\$1,000	\$1,500	\$1,500	50.00%
Bank and Advisor Fees	\$26,794	\$25,000	\$30,000	\$20,000	-20.00%
Communications	\$5,060	\$6,000	\$5,000	\$5,000	-16.67%
Postage	\$14,189	\$13,000	\$16,000	\$16,000	23.08%
Community Promotion	\$9,175	\$11,000	\$8,000	\$11,000	0.00%
Printing & Publishing	\$4,631	\$7,500	\$5,000	\$5,000	-33.33%

Category	FY 2025 Actual Amount	FY 2026 Amended Budget	FY 2026 Estimated Amount	FY 2027 Budgeted	FY 2026 Budget vs. FY 2027 Budgeted (% Change)
Training and Conferences	\$3,000	\$2,000	\$2,000	\$2,000	0.00%
Engineering	\$75,553	-	-	-	0.00%
Computer Services	\$28,291	\$32,500	\$32,500	\$30,000	-7.69%
Total Professional Services	\$168,985	\$103,000	\$102,000	\$92,500	-10.19%
Contracted Services					
Senior Services	\$477,208	\$607,500	\$648,500	\$449,500	-26.01%
Contracted Services	\$177,840	\$271,000	\$350,000	\$110,000	-59.41%
Minor Home Repair Program	\$32,680	\$45,000	\$27,000	\$30,000	-33.33%
Nutrition Program	\$34,082	\$32,000	\$35,000	\$35,000	9.38%
Adult Day Services Supplies	\$2,893	\$16,000	\$2,000	\$10,000	-37.50%
Adult Day Services Nutrition	\$733	\$17,000	\$5,000	\$10,000	-41.18%
Adult Day Services Contracted Services	\$7,079	\$12,000	\$6,000	\$6,000	-50.00%
Transportation	\$35,678	\$50,000	\$40,000	\$40,000	-20.00%
Day Trips Extended Travel	\$21,473	\$25,000	\$45,000	\$60,000	140.00%
Equipment - Contracted R&M	\$2,802	\$7,500	\$5,000	\$5,000	-33.33%
Office Equipment - Contracted R&M	\$2,855	\$2,000	\$3,500	\$3,500	75.00%
Building & Grounds - Contracted R&M	\$159,094	\$130,000	\$130,000	\$140,000	7.69%
Total Contracted Services	\$477,208	\$607,500	\$648,500	\$449,500	-26.01%
Insurance					
Senior Services	\$18,314	\$20,000	\$15,000	\$17,000	-15.00%
Property & Liability Insurance	\$18,314	\$20,000	\$15,000	\$17,000	-15.00%
Total Insurance	\$18,314	\$20,000	\$15,000	\$17,000	-15.00%
Other					
Senior Services	\$7,051	\$12,500	\$7,500	\$10,000	-20.00%
Meals and Mileage Reimb	-	\$500	\$500	\$500	0.00%
Miscellaneous Expense	\$5,852	\$10,000	\$5,000	\$7,500	-25.00%
Prior Years' Tax Refunds/Write-offs	\$1,199	\$2,000	\$2,000	\$2,000	0.00%
Total Other	\$7,051	\$12,500	\$7,500	\$10,000	-20.00%
Retiree Life & Health					
Senior Services	\$401	\$500	\$600	\$700	40.00%
Retiree Life Ins	\$401	\$500	\$600	\$700	40.00%
Total Retiree Life & Health	\$401	\$500	\$600	\$700	40.00%
Utilities					
Senior Services	\$87,843	\$90,000	\$90,000	\$95,000	5.56%
Utilities	\$87,843	\$90,000	\$90,000	\$95,000	5.56%
Total Utilities	\$87,843	\$90,000	\$90,000	\$95,000	5.56%
Capital Outlay					
Senior Services	\$261,063	\$1,238,000	\$1,074,000	\$56,000	-95.48%
Land Improvements	-	\$1,044,000	\$995,000	-	-
Building Improvements Capitalize	\$86,850	\$50,000	\$20,000	-	-

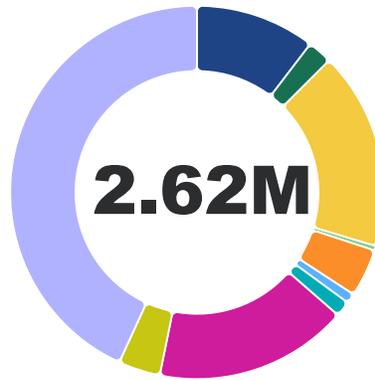
Category	FY 2025 Actual Amount	FY 2026 Amended Budget	FY 2026 Estimated Amount	FY 2027 Budgeted	FY 2026 Budget vs. FY 2027 Budgeted (% Change)
Equipment Capitalize	\$152,697	\$105,000	\$20,000	\$25,000	-76.19%
Equipment Non - Capitalize	\$21,516	\$39,000	\$39,000	\$31,000	-20.51%
Total Capital Outlay	\$261,063	\$1,238,000	\$1,074,000	\$56,000	-95.48%
Health Insurance Credits					
Senior Services	-\$14,250	-\$14,400	-\$12,000	-\$7,200	-50.00%
Health Insurance Refund/Credits	-\$14,250	-\$14,400	-\$12,000	-\$7,200	-50.00%
Total Health Insurance Credits	-\$14,250	-\$14,400	-\$12,000	-\$7,200	-50.00%
HSA Contributions					
Senior Services	\$22,500	\$18,000	\$18,000	\$18,000	0.00%
Health Insurance HSA Contributions	\$22,500	\$18,000	\$18,000	\$18,000	0.00%
Total HSA Contributions	\$22,500	\$18,000	\$18,000	\$18,000	0.00%
Self Funding Claims					
Senior Services	\$81,139	\$125,000	\$118,000	\$130,000	4.00%
Health Insurance Self Funding Claims	\$81,139	\$125,000	\$118,000	\$130,000	4.00%
Total Self Funding Claims	\$81,139	\$125,000	\$118,000	\$130,000	4.00%
Transfers Out					
Senior Services	\$337,704	\$438,777	\$438,898	\$440,457	0.38%
Transfers Out Pension Obligation Bond Debt - R	\$5,798	\$5,799	\$5,799	\$5,786	-0.22%
Transfers Out Pension Obligation Bond Debt - A	\$16,906	\$17,978	\$18,099	\$19,671	9.42%
Transfers Out Central Services	\$315,000	\$415,000	\$415,000	\$415,000	0.00%
Total Transfers Out	\$337,704	\$438,777	\$438,898	\$440,457	0.38%
Total Expenditures	\$2,329,843	\$3,722,118	\$3,597,363	\$2,624,228	-29.50%

Expenditures by Object Summary

Historical Expenditures by Object Summary



FY27 Expenditures by Object Summary 1

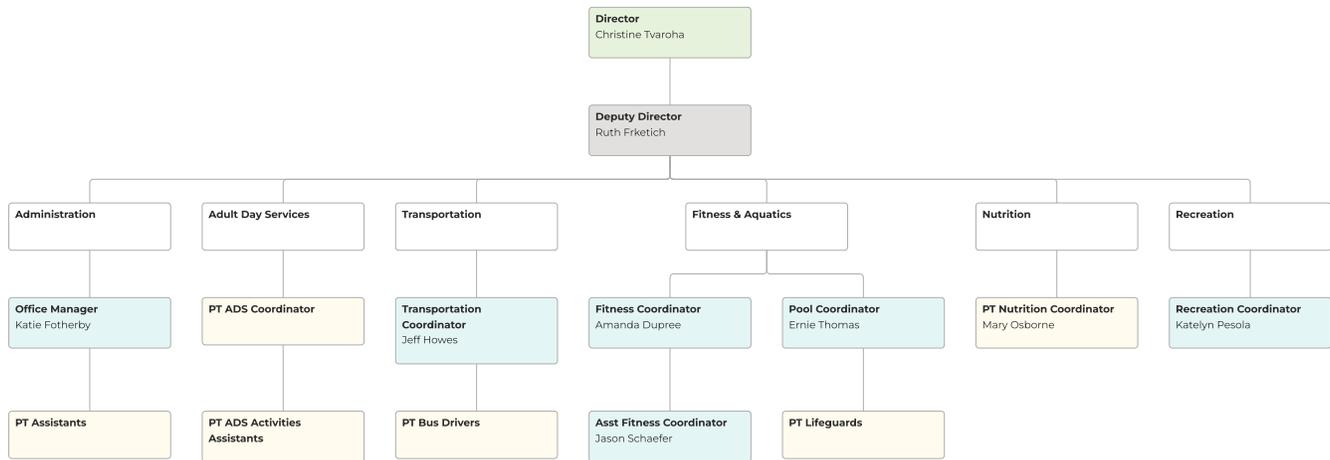


● Benefits	\$272,330	10.38%
● Capital Outlay	\$56,000	2.13%
● Contracted Services	\$449,500	17.13%
● Other	\$10,000	0.38%
● Professional Services	\$109,500	4.17%
● Retiree Benefits	\$22,881	0.87%
● Supplies	\$35,500	1.35%
● Transfers Out	\$440,457	16.78%
● Utilities	\$95,000	3.62%
● Wages and Taxes	\$1,133,060	43.18%

Expenditures by Object Summary

Category	FY 2025 Actual Amount	FY 2026 Amended Budget	FY 2026 Estimated Amount	FY 2027 Budgeted	FY 2026 Budget vs. FY 2027 Budgeted (% Change)
Wages and Taxes	\$749,496	\$901,420	\$920,500	\$1,133,060	25.70%
Benefits	\$168,080	\$255,090	\$241,900	\$272,330	6.76%
Retiree Benefits	\$23,261	\$22,831	\$24,565	\$22,881	0.22%
Professional Services	\$187,298	\$123,000	\$117,000	\$109,500	-10.98%
Transfers Out	\$337,704	\$438,777	\$438,898	\$440,457	0.38%
Supplies	\$30,838	\$33,000	\$34,500	\$35,500	7.58%
Contracted Services	\$477,208	\$607,500	\$648,500	\$449,500	-26.01%
Other	\$7,051	\$12,500	\$7,500	\$10,000	-20.00%
Utilities	\$87,843	\$90,000	\$90,000	\$95,000	5.56%
Capital Outlay	\$261,063	\$1,238,000	\$1,074,000	\$56,000	-95.48%
Total Expenditures	\$2,329,843	\$3,722,118	\$3,597,363	\$2,624,228	-29.50%

Senior Services



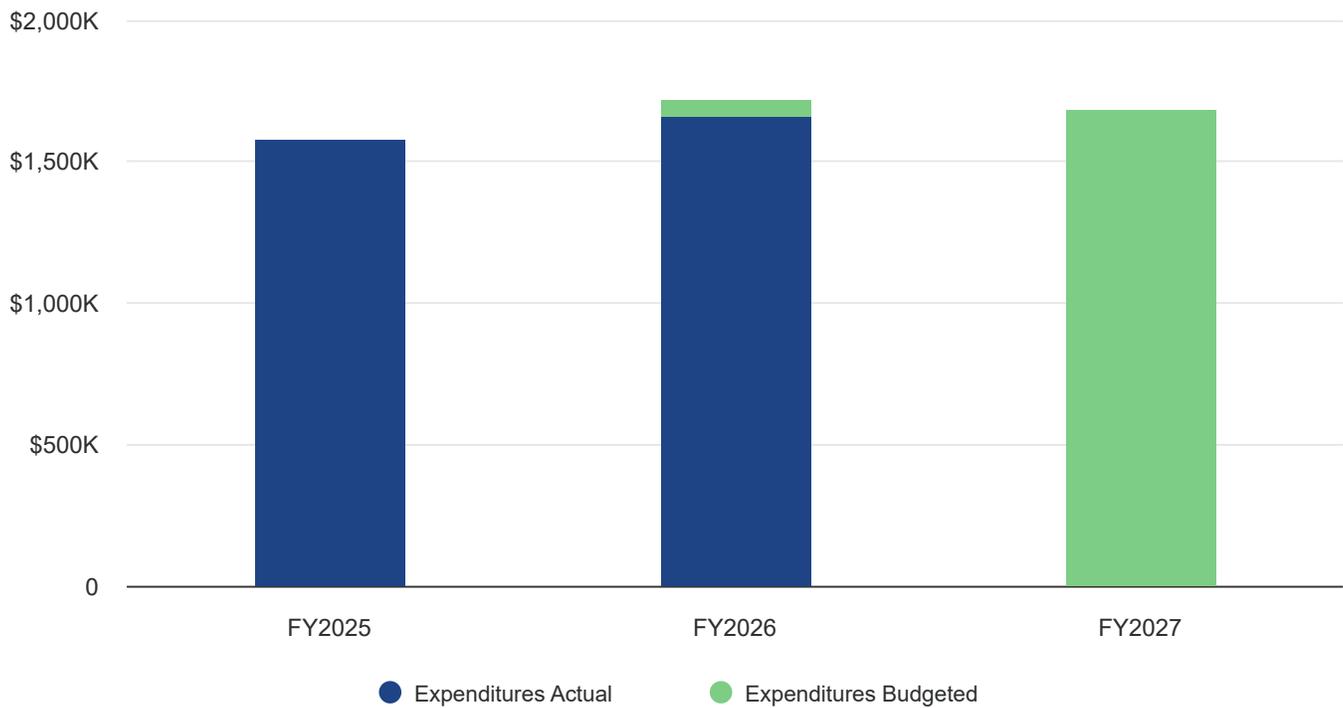
Cable and Community Relations

Bloomfield Township, through Bloomfield Community Television (BCTV), provides Government and Community Access programming on Comcast cable channel 15 for residents of Bloomfield Township and Bloomfield Hills. Under a contractual agreement with the Birmingham Area Cable Board (BACB), it provides Municipal Access and Government Access programming for Birmingham, Beverly Hills, Bingham Farms and Franklin. BCTV's production facility is available to residents of all six communities. The department is also responsible for all Township community relations functions. These include printed and digital newsletters, management of the Township website and social media channels, the Township app, and organizing community events such as the annual Open House. The department also has a grant writer on staff who spends part of their time assisting other Township departments with finding and applying for grants.



Expenditure Summary

Historical Expenditures Across Activity



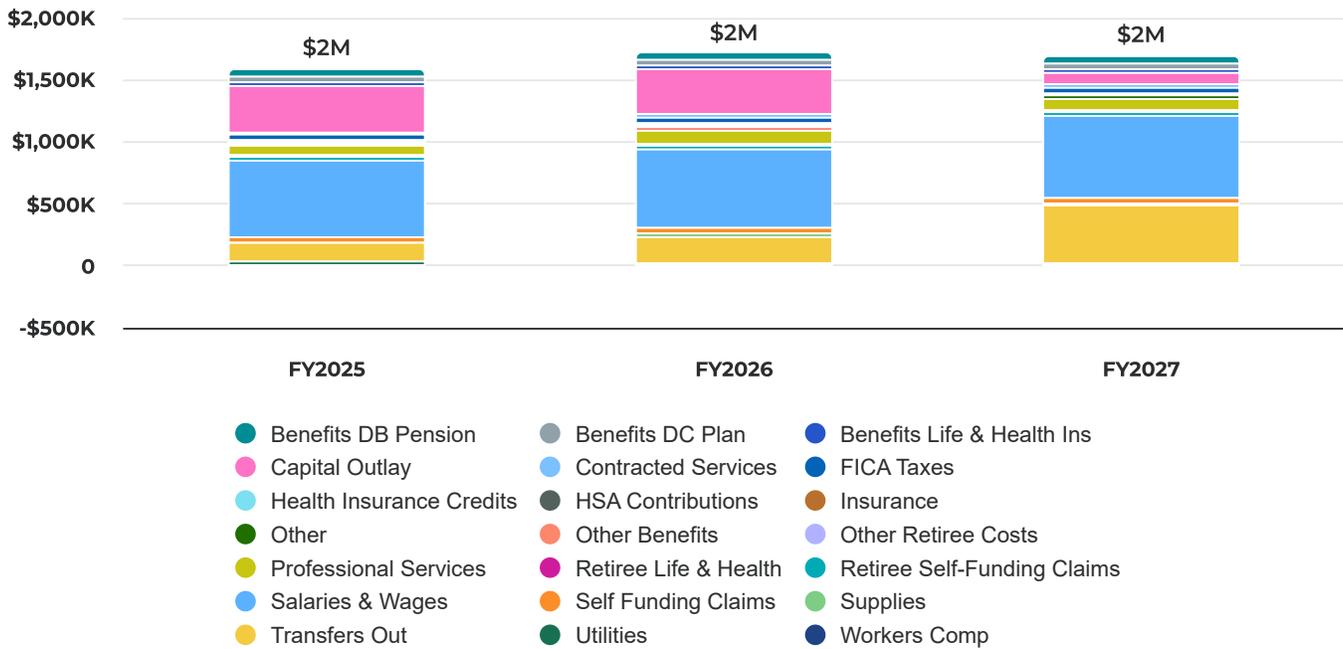
Expenditures by Fund

Expenditures by Fund

Category	FY 2025 Actual Amount	FY 2026 Amended Budget	FY 2026 Estimated Amount	FY 2027 Budgeted	FY 2026 Budget vs. FY 2027 Budgeted (% Change)
Cable Studio	\$1,577,539	\$1,714,252	\$1,654,077	\$1,682,826	-1.83%
Total Expenditures	\$1,577,539	\$1,714,252	\$1,654,077	\$1,682,826	-1.83%

Expenditures by Object

Historical Expenditures by Object



In FY2027, the total budget for Cable and Community Relations is \$1.7 million, reflecting a decrease of 1.83% from FY2026. The largest expenditure category is Salaries & Wages, which increased by \$30,620 or 4.83% to \$664,820, now representing 39.51% of the total budget, up from 37% the previous year.

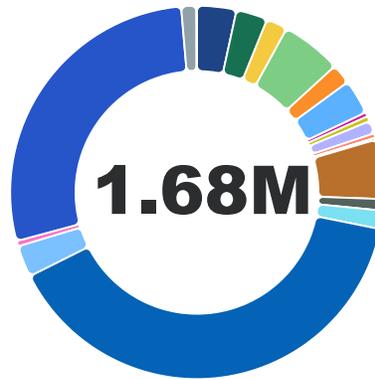
Transfers Out saw a significant increase of \$257,263 or 121.53%, rising to \$468,955 and accounting for 27.87% of the total budget, up from 12.35% in FY2026. Conversely, Capital Outlay experienced a substantial decrease of \$283,500 or 76.31%, dropping to \$88,000 and making up 5.23% of the budget, down from 21.67% previously.

Professional Services decreased by \$21,000 or 19.53% to \$86,500, now 5.14% of the total, compared to 6.27% in FY2026. Benefits DB Pension declined by \$5,169 or 8.25% to \$57,468, representing 3.41% of the budget. FICA Taxes increased by \$2,330 or 4.8% to \$50,860, accounting for 3.02% of the total.

Benefits DC Plan rose by \$12,530 or 37.58% to \$45,870, now 2.73% of the budget, while Self Funding Claims increased slightly by \$1,000 or 2.22% to \$46,000, also 2.73% of the total. Contracted Services grew by \$6,500 or 28.26% to \$29,500, representing 1.75% of the budget.

Among the notable decreases, Other Benefits dropped sharply by \$19,500 or 75% to \$6,500, and Supplies fell by \$14,000 or 63.64% to \$8,000. Workers Comp declined by \$3,430 or 78.31% to \$950. Utilities increased by \$2,000 or 10% to \$22,000, and Retiree Life & Health rose by \$1,100 or 7.1% to \$16,600.

FY27 Expenditures by Object



● Benefits DB Pension	\$57,468	3.41%
● Benefits DC Plan	\$45,870	2.73%
● Benefits Life & Health Ins	\$30,870	1.83%
● Capital Outlay	\$88,000	5.23%
● Contracted Services	\$29,500	1.75%
● FICA Taxes	\$50,860	3.02%
● Health Insurance Credits	-\$2,400	-0.14%
● HSA Contributions	\$6,000	0.36%
● Insurance	\$7,500	0.45%
● Other	\$18,833	1.12%
● Other Benefits	\$6,500	0.39%
● Other Retiree Costs	\$3,000	0.18%
● Professional Services	\$86,500	5.14%
● Retiree Life & Health	\$16,600	0.99%
● Retiree Self-Funding Claims	\$27,000	1.60%
● Salaries & Wages	\$664,820	39.51%
● Self Funding Claims	\$46,000	2.73%
● Supplies	\$8,000	0.48%
● Transfers Out	\$468,955	27.87%
● Utilities	\$22,000	1.31%
● Workers Comp	\$950	0.06%

Expenditures by Object

Category	FY 2025 Actual Amount	FY 2026 Amended Budget	FY 2026 Estimated Amount	FY 2027 Budgeted	FY 2026 Budget vs. FY 2027 Budgeted (% Change)
Salaries & Wages					
Cable and Community Relations	\$624,907	\$634,200	\$640,000	\$664,820	4.83%
Salaries & Wages	\$624,907	\$634,200	\$640,000	\$664,820	4.83%
Total Salaries & Wages	\$624,907	\$634,200	\$640,000	\$664,820	4.83%
FICA Taxes					
Cable and Community Relations	\$47,162	\$48,530	\$49,000	\$50,860	4.80%
Social Security & Medicare Taxes (FICA)	\$47,162	\$48,530	\$49,000	\$50,860	4.80%
Total FICA Taxes	\$47,162	\$48,530	\$49,000	\$50,860	4.80%
Benefits DC Plan					

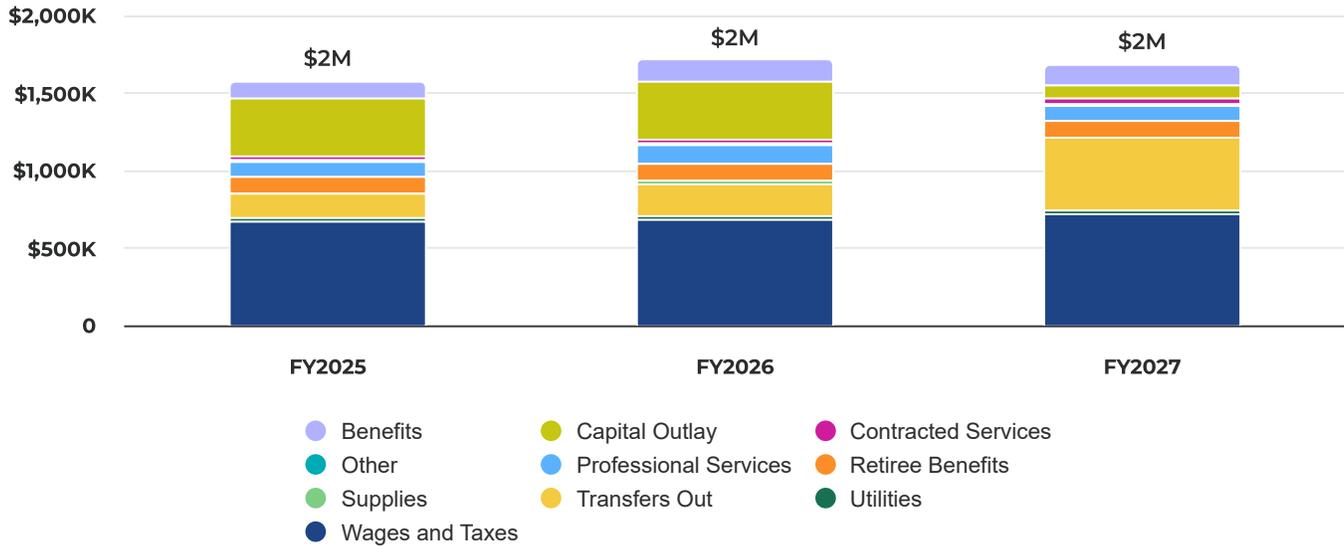
Category	FY 2025 Actual Amount	FY 2026 Amended Budget	FY 2026 Estimated Amount	FY 2027 Budgeted	FY 2026 Budget vs. FY 2027 Budgeted (% Change)
Cable and Community Relations	\$33,152	\$33,340	\$37,000	\$45,870	37.58%
Retirement Plans DC	\$33,152	\$33,340	\$37,000	\$45,870	37.58%
Total Benefits DC Plan	\$33,152	\$33,340	\$37,000	\$45,870	37.58%
Benefits DB Pension					
Cable and Community Relations	\$64,121	\$62,637	\$62,092	\$57,468	-8.25%
Retirement Plans DB	\$64,121	\$62,637	\$62,092	\$57,468	-8.25%
Total Benefits DB Pension	\$64,121	\$62,637	\$62,092	\$57,468	-8.25%
Benefits Life & Health Ins					
Cable and Community Relations	\$32,103	\$31,440	\$32,000	\$30,870	-1.81%
Health Insurance	\$10,379	\$10,160	\$10,200	\$9,020	-11.22%
Life and Disability Ins	\$7,705	\$7,780	\$8,300	\$7,850	0.90%
Retirement Health Savings	\$14,019	\$13,500	\$13,500	\$14,000	3.70%
Total Benefits Life & Health Ins	\$32,103	\$31,440	\$32,000	\$30,870	-1.81%
Other Benefits					
Cable and Community Relations	\$6,262	\$26,000	\$6,500	\$6,500	-75.00%
Other Fringe Benefits	\$1,188	\$1,000	\$1,500	\$1,500	50.00%
Sick Pay Accrual	\$5,074	\$25,000	\$5,000	\$5,000	-80.00%
Total Other Benefits	\$6,262	\$26,000	\$6,500	\$6,500	-75.00%
Workers Comp					
Cable and Community Relations	\$6,240	\$4,380	\$6,000	\$950	-78.31%
Workers Compensation	\$6,240	\$4,380	\$6,000	\$950	-78.31%
Total Workers Comp	\$6,240	\$4,380	\$6,000	\$950	-78.31%
Supplies					
Cable and Community Relations	\$11,207	\$22,000	\$9,000	\$8,000	-63.64%
Misc. Operating Supplies	\$438	\$1,500	\$500	\$500	-66.67%
Office Supplies	\$512	\$1,000	\$1,000	\$1,000	0.00%
Fuel	\$467	\$1,000	\$500	\$500	-50.00%
Buildings - R&M Supplies	\$422	\$2,500	\$3,500	\$2,000	-20.00%
Equipment - R&M Supplies	\$165	\$1,000	\$500	\$1,000	0.00%
Dues & Subscriptions	\$9,202	\$15,000	\$3,000	\$3,000	-80.00%
Total Supplies	\$11,207	\$22,000	\$9,000	\$8,000	-63.64%
Professional Services					
Cable and Community Relations	\$84,979	\$107,500	\$98,500	\$86,500	-19.53%
Legal Fees	\$4,467	\$3,000	\$10,000	\$3,000	0.00%
Communications	\$3,356	\$4,000	\$3,500	\$3,500	-12.50%
Postage	-	-	\$15,000	\$15,000	-
Community Promotion	\$41,086	\$50,000	\$15,000	\$15,000	-70.00%
Training and Conferences	\$4,672	\$10,000	\$4,000	\$4,000	-60.00%
Consultant Services	\$893	\$2,000	\$18,000	\$15,000	650.00%
Computer Services	\$30,505	\$38,500	\$33,000	\$31,000	-19.48%
Total Professional Services	\$84,979	\$107,500	\$98,500	\$86,500	-19.53%
Contracted Services					

Category	FY 2025 Actual Amount	FY 2026 Amended Budget	FY 2026 Estimated Amount	FY 2027 Budgeted	FY 2026 Budget vs. FY 2027 Budgeted (% Change)
Cable and Community Relations	\$17,563	\$23,000	\$21,500	\$29,500	28.26%
Repair Parts	\$1,383	\$1,500	\$1,500	\$1,500	0.00%
Vehicle Contracted Maintenance	\$1,485	\$2,500	\$1,500	\$2,000	-20.00%
Equipment - Contracted R&M	-	\$500	-	\$500	0.00%
Office Equipment - Contracted R&M	\$379	\$500	\$500	\$500	0.00%
Building & Grounds - Contracted R&M	\$14,316	\$18,000	\$18,000	\$25,000	38.89%
Total Contracted Services	\$17,563	\$23,000	\$21,500	\$29,500	28.26%
Insurance					
Cable and Community Relations	\$6,096	\$7,500	\$6,600	\$7,500	0.00%
Property & Liability Insurance	\$6,096	\$7,500	\$6,600	\$7,500	0.00%
Total Insurance	\$6,096	\$7,500	\$6,600	\$7,500	0.00%
Other					
Cable and Community Relations	\$19,037	\$19,833	\$18,833	\$18,833	-5.04%
Meals and Mileage Reimb	\$3,461	\$3,500	\$3,000	\$3,000	-14.29%
PEG fees	\$13,333	\$13,333	\$13,333	\$13,333	0.00%
Miscellaneous Expense	\$2,243	\$3,000	\$2,500	\$2,500	-16.67%
Total Other	\$19,037	\$19,833	\$18,833	\$18,833	-5.04%
Retiree Life & Health					
Cable and Community Relations	\$14,381	\$15,500	\$14,400	\$16,600	7.10%
Retiree Life Ins	\$1,310	\$1,500	\$1,400	\$1,600	6.67%
Retiree Costs	\$13,071	\$14,000	\$13,000	\$15,000	7.14%
Total Retiree Life & Health	\$14,381	\$15,500	\$14,400	\$16,600	7.10%
Utilities					
Cable and Community Relations	\$20,913	\$20,000	\$22,000	\$22,000	10.00%
Utilities	\$20,913	\$20,000	\$22,000	\$22,000	10.00%
Total Utilities	\$20,913	\$20,000	\$22,000	\$22,000	10.00%
Capital Outlay					
Cable and Community Relations	\$376,484	\$371,500	\$310,000	\$88,000	-76.31%
Building Improvements Capitalize	\$116,657	\$295,000	\$220,000	-	-
Equipment Capitalize	\$209,176	\$54,500	\$65,000	\$55,000	0.92%
Equipment Non - Capitalize	\$50,652	\$22,000	\$25,000	\$33,000	50.00%
Total Capital Outlay	\$376,484	\$371,500	\$310,000	\$88,000	-76.31%
Health Insurance Credits					
Cable and Community Relations	-\$5,000	-\$4,800	-\$4,000	-\$2,400	-50.00%
Health Insurance Refund/Credits	-\$5,000	-\$4,800	-\$4,000	-\$2,400	-50.00%
Total Health Insurance Credits	-\$5,000	-\$4,800	-\$4,000	-\$2,400	-50.00%

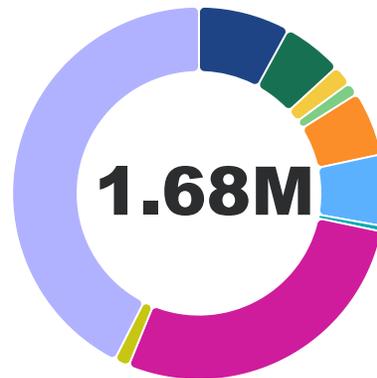
Category	FY 2025 Actual Amount	FY 2026 Amended Budget	FY 2026 Estimated Amount	FY 2027 Budgeted	FY 2026 Budget vs. FY 2027 Budgeted (% Change)
HSA Contributions					
Cable and Community Relations	\$6,000	\$6,000	\$6,000	\$6,000	0.00%
Health Insurance HSA Contributions	\$6,000	\$6,000	\$6,000	\$6,000	0.00%
Total HSA Contributions	\$6,000	\$6,000	\$6,000	\$6,000	0.00%
Self Funding Claims					
Cable and Community Relations	\$35,657	\$45,000	\$42,000	\$46,000	2.22%
Health Insurance Self Funding Claims	\$35,657	\$45,000	\$42,000	\$46,000	2.22%
Total Self Funding Claims	\$35,657	\$45,000	\$42,000	\$46,000	2.22%
Other Retiree Costs					
Cable and Community Relations	\$3,000	\$3,000	\$3,000	\$3,000	0.00%
Retiree Costs HSA Contributions	\$3,000	\$3,000	\$3,000	\$3,000	0.00%
Total Other Retiree Costs	\$3,000	\$3,000	\$3,000	\$3,000	0.00%
Retiree Self-Funding Claims					
Cable and Community Relations	\$22,129	\$26,000	\$25,000	\$27,000	3.85%
Retiree Costs Self Funding Claims	\$22,129	\$26,000	\$25,000	\$27,000	3.85%
Total Retiree Self-Funding Claims	\$22,129	\$26,000	\$25,000	\$27,000	3.85%
Transfers Out					
Cable and Community Relations	\$151,145	\$211,692	\$248,652	\$468,955	121.53%
Transfers Out Pension Obligation Bond Debt - R	\$49,820	\$49,294	\$49,132	\$46,863	-4.93%
Transfers Out Pension Obligation Bond Debt - A	\$16,326	\$17,398	\$17,520	\$19,092	9.74%
Transfers Out Equipment & Replacement Fund	-	-	\$37,000	\$258,000	-
Transfers Out Central Services	\$85,000	\$145,000	\$145,000	\$145,000	0.00%
Total Transfers Out	\$151,145	\$211,692	\$248,652	\$468,955	121.53%
Total Expenditures	\$1,577,539	\$1,714,252	\$1,654,077	\$1,682,826	-1.83%

Expenditures by Object Summary

Historical Expenditures by Object Summary



FY27 Expenditures by Object Summary 1



● Benefits	\$133,790	7.95%
● Capital Outlay	\$88,000	5.23%
● Contracted Services	\$29,500	1.75%
● Other	\$18,833	1.12%
● Professional Services	\$94,000	5.59%
● Retiree Benefits	\$104,068	6.18%
● Supplies	\$8,000	0.48%
● Transfers Out	\$468,955	27.87%
● Utilities	\$22,000	1.31%
● Wages and Taxes	\$715,680	42.53%

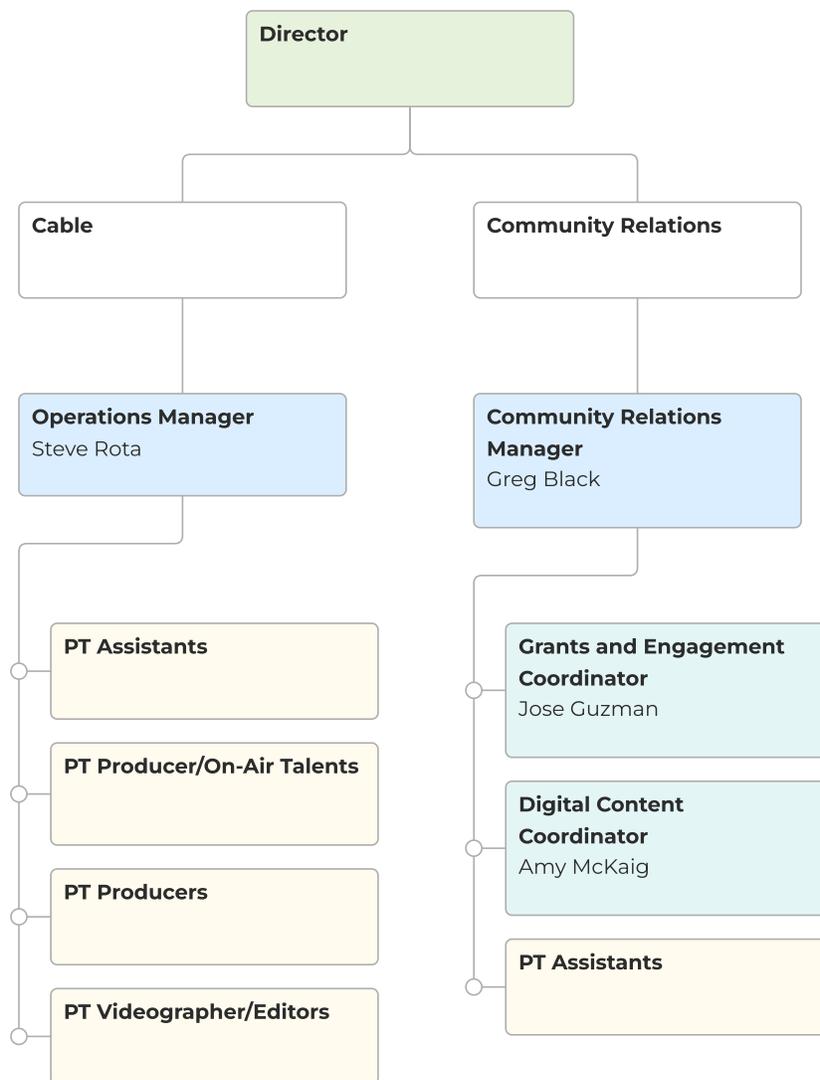
Expenditures by Object Summary

Category	FY 2025 Actual Amount	FY 2026 Amended Budget	FY 2026 Estimated Amount	FY 2027 Budgeted	FY 2026 Budget vs. FY 2027 Budgeted (% Change)
Wages and Taxes	\$672,069	\$682,730	\$689,000	\$715,680	4.83%
Benefits	\$114,413	\$141,360	\$125,500	\$133,790	-5.36%



Category	FY 2025 Actual Amount	FY 2026 Amended Budget	FY 2026 Estimated Amount	FY 2027 Budgeted	FY 2026 Budget vs. FY 2027 Budgeted (% Change)
Retiree Benefits	\$103,631	\$107,137	\$104,492	\$104,068	-2.86%
Professional Services	\$91,076	\$115,000	\$105,100	\$94,000	-18.26%
Transfers Out	\$151,145	\$211,692	\$248,652	\$468,955	121.53%
Supplies	\$11,207	\$22,000	\$9,000	\$8,000	-63.64%
Contracted Services	\$17,563	\$23,000	\$21,500	\$29,500	28.26%
Other	\$19,037	\$19,833	\$18,833	\$18,833	-5.04%
Utilities	\$20,913	\$20,000	\$22,000	\$22,000	10.00%
Capital Outlay	\$376,484	\$371,500	\$310,000	\$88,000	-76.31%
Total Expenditures	\$1,577,539	\$1,714,252	\$1,654,077	\$1,682,826	-1.83%

Cable and Community Relations

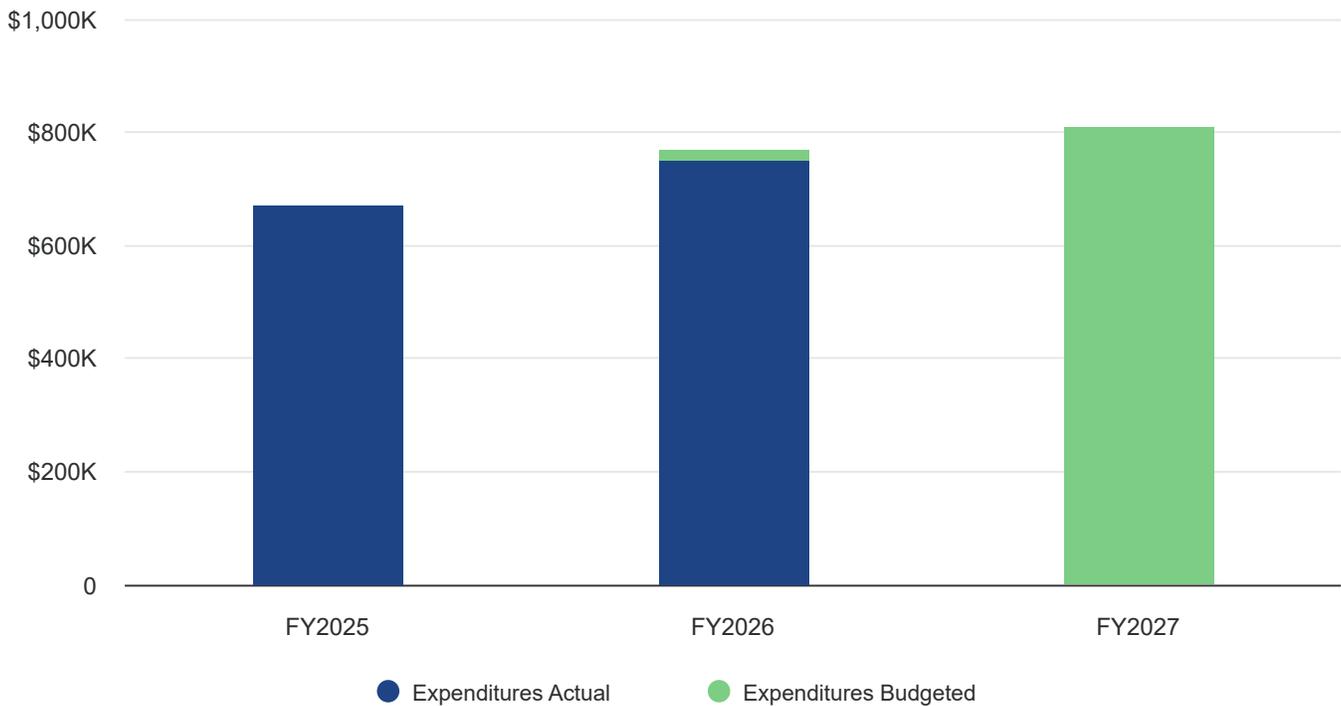


Bloomfield Village Police and Fire

Are special revenue funds that account for supplemental public safety activities in Bloomfield Village. Bloomfield Village is a subdivision association located within the Township. It is approximately a one-square mile residential area comprising nearly 1,000 homes. Residents who live within the Association's boundaries have consented to being a special assessment district (SAD) and pay special assessments to have their own police and fire services. These services are in addition to the Township's public safety services that are provided for all residents. The association has a board that develops and oversees their budget.

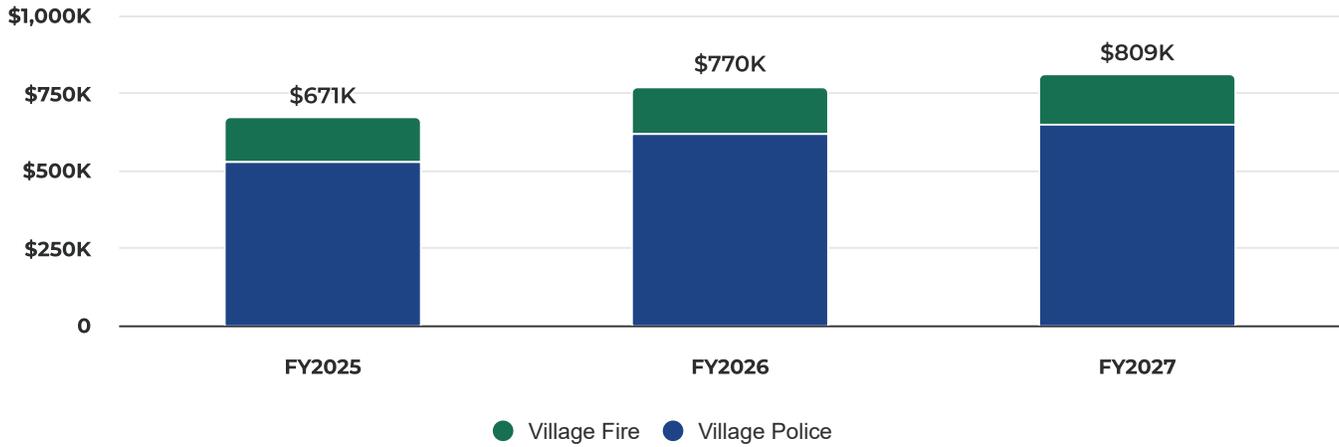
Expenditure Summary

Historical Expenditures Across Activity



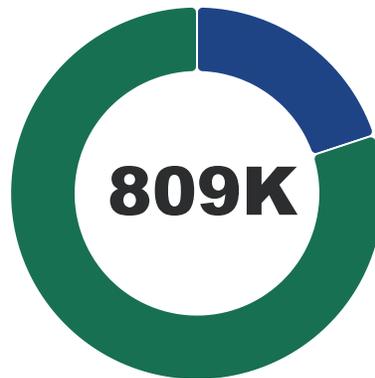
Expenditures by Fund

Historical Expenditures by Fund



The Village Police consist of a Sergeant and four Officers. They are hired by and report to the Township Police Chief as they are Township employees, although they are dedicated to the Village. The Village Fire consists of two part-time Lieutenants.

FY27 Expenditures by Fund



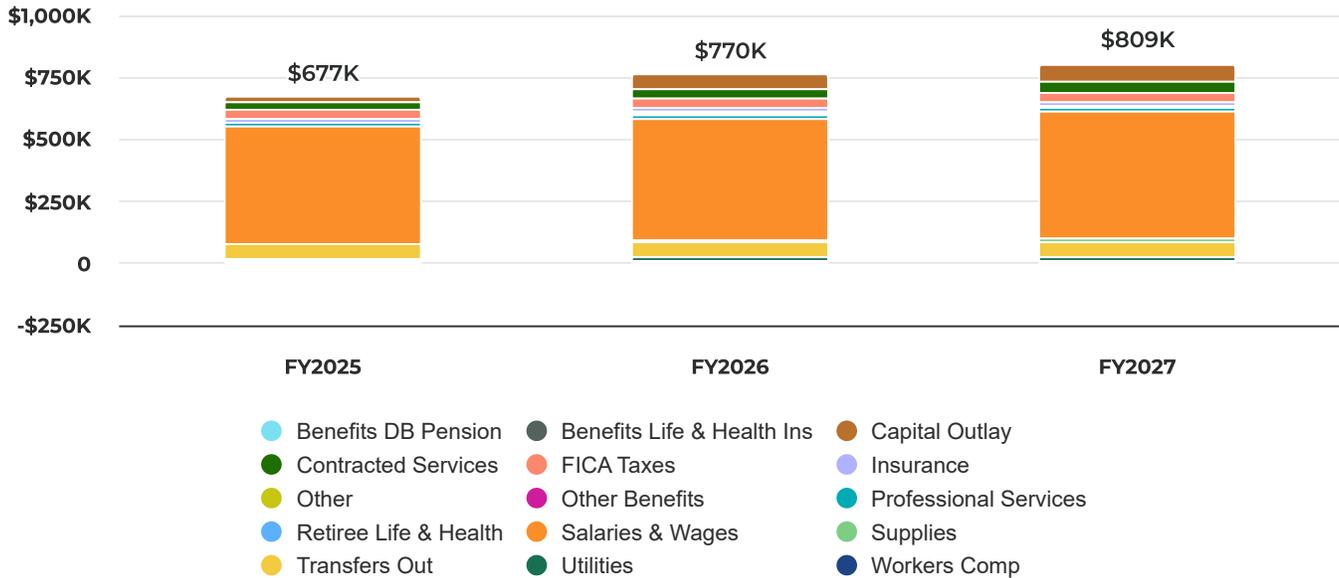
● Village Fire	\$161,240	19.94%
● Village Police	\$647,326	80.06%

Expenditures by Fund

Category	FY 2025 Actual Amount	FY 2026 Amended Budget	FY 2026 Estimated Amount	FY 2027 Budgeted	FY 2026 Budget vs. FY 2027 Budgeted (% Change)
Village Police	\$528,934	\$616,388	\$598,298	\$647,326	5.02%
Village Fire	\$142,241	\$153,780	\$151,640	\$161,240	4.85%
Total Expenditures	\$671,175	\$770,168	\$749,938	\$808,566	4.99%

Expenditures by Object

Historical Expenditures by Object



The total budget for Bloomfield Village Police and Fire in FY2027 is \$808,566, reflecting a 4.99% increase from FY2026's total of \$770,168. Salaries & Wages remain the largest expenditure category, increasing by \$23,730 or 4.82% to \$516,470, which represents 63.87% of the total budget, a slight decrease in percentage share from 63.98% in FY2026.

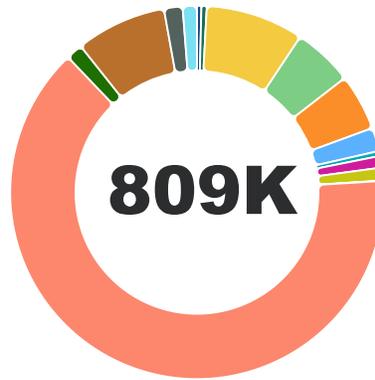
Capital Outlay continues as a significant category, rising by \$5,500 or 8.73% to \$68,500, now accounting for 8.47% of the total budget, up from 8.18% in the previous year. Transfers Out hold steady with a minimal decrease of \$9 or 0.01%, totaling \$63,471 and representing 7.85% of the budget, slightly down from 8.24%.

Contracted Services show a notable increase of \$8,000 or 23.53%, reaching \$42,000 and making up 5.19% of the budget, up from 4.41%. FICA Taxes also increase by \$1,830 or 4.86% to \$39,520, maintaining their 4.89% share of the total. Insurance remains unchanged at \$16,500, representing 2.04% of the budget.

Utilities rise by \$1,000 or 8.33% to \$13,000, now 1.61% of the total, while Supplies increase significantly by \$3,750 or 48.39% to \$11,500, accounting for 1.42%. Workers Comp expenses grow by \$540 or 5.72% to \$9,980, maintaining a 1.23% share.

Professional Services experience the largest decrease among major categories, dropping by \$3,300 or 26.83% to \$9,000, which is 1.11% of the total budget, down from 1.6%. Other Benefits also decrease by \$2,000 or 20% to \$8,000. Benefits Life & Health Insurance and Benefits DB Pension decline by 9.52% and 7.44%, respectively, to \$3,800 and \$3,025. Transfers Out show a negligible decrease of \$9 or 0.01%.

FY27 Expenditures by Object



● Benefits DB Pension	\$3,025	0.37%
● Benefits Life & Health Ins	\$3,800	0.47%
● Capital Outlay	\$68,500	8.47%
● Contracted Services	\$42,000	5.19%
● FICA Taxes	\$39,520	4.89%
● Insurance	\$16,500	2.04%
● Other	\$3,500	0.43%
● Other Benefits	\$8,000	0.99%
● Professional Services	\$9,000	1.11%
● Retiree Life & Health	\$300	0.04%
● Salaries & Wages	\$516,470	63.87%
● Supplies	\$11,500	1.42%
● Transfers Out	\$63,471	7.85%
● Utilities	\$13,000	1.61%
● Workers Comp	\$9,980	1.23%

Expenditures by Object

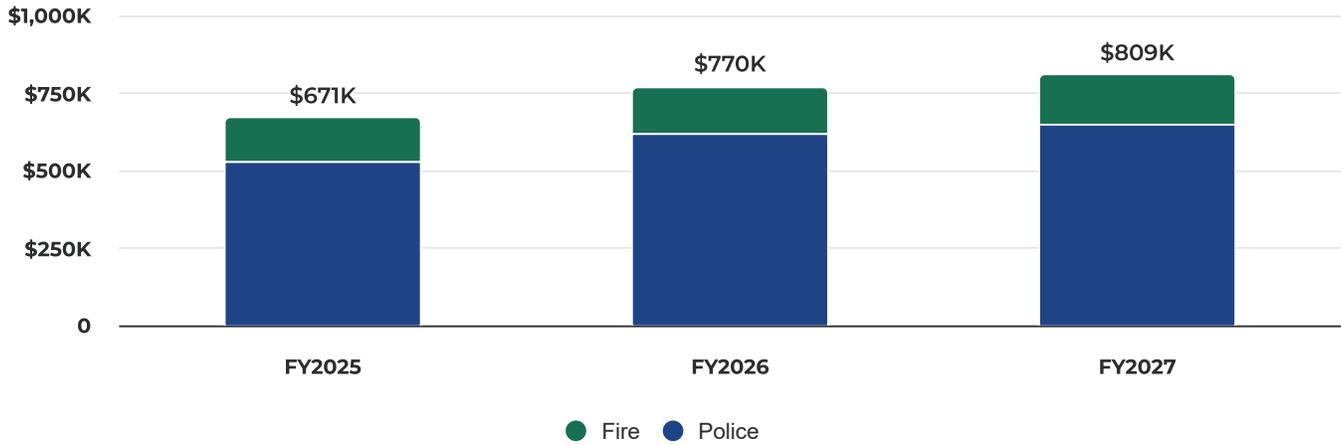
Category	FY 2025 Actual Amount	FY 2026 Amended Budget	FY 2026 Estimated Amount	FY 2027 Budgeted	FY 2026 Budget vs. FY 2027 Budgeted (% Change)
Salaries & Wages					
Police	\$394,343	\$409,460	\$412,000	\$431,110	5.29%
Salaries & Wages	\$394,343	\$409,460	\$412,000	\$431,110	5.29%
Fire	\$80,464	\$83,280	\$83,280	\$85,360	2.50%
Salaries & Wages	\$80,464	\$83,280	\$83,280	\$85,360	2.50%
Total Salaries & Wages	\$474,807	\$492,740	\$495,280	\$516,470	4.82%
FICA Taxes					
Police	\$31,306	\$31,330	\$31,500	\$32,980	5.27%
Social Security & Medicare Taxes (FICA)	\$31,306	\$31,330	\$31,500	\$32,980	5.27%
Fire	\$6,402	\$6,360	\$6,360	\$6,540	2.83%
Social Security & Medicare Taxes (FICA)	\$6,402	\$6,360	\$6,360	\$6,540	2.83%
Total FICA Taxes	\$37,708	\$37,690	\$37,860	\$39,520	4.86%
Benefits DB Pension					
Police	\$3,345	\$3,268	\$3,268	\$3,025	-7.44%
Retirement Plans DB	\$3,345	\$3,268	\$3,268	\$3,025	-7.44%
Total Benefits DB Pension	\$3,345	\$3,268	\$3,268	\$3,025	-7.44%

Category	FY 2025 Actual Amount	FY 2026 Amended Budget	FY 2026 Estimated Amount	FY 2027 Budgeted	FY 2026 Budget vs. FY 2027 Budgeted (% Change)
Benefits Life & Health Ins					
Police	\$4,084	\$4,200	\$4,200	\$3,800	-9.52%
Life and Disability Ins	\$4,084	\$4,200	\$4,200	\$3,800	-9.52%
Total Benefits Life & Health Ins	\$4,084	\$4,200	\$4,200	\$3,800	-9.52%
Other Benefits					
Police	-\$6,097	\$5,000	\$3,000	\$5,000	0.00%
Other Fringe Benefits	\$27	-	-	-	0.00%
Sick Pay Accrual	-\$6,124	\$5,000	\$3,000	\$5,000	0.00%
Fire	\$336	\$5,000	\$2,000	\$3,000	-40.00%
Sick Pay Accrual	\$336	\$5,000	\$2,000	\$3,000	-40.00%
Total Other Benefits	-\$5,760	\$10,000	\$5,000	\$8,000	-20.00%
Workers Comp					
Police	\$6,548	\$7,200	\$7,000	\$7,640	6.11%
Workers Compensation	\$6,548	\$7,200	\$7,000	\$7,640	6.11%
Fire	\$2,052	\$2,240	\$2,100	\$2,340	4.46%
Workers Compensation	\$2,052	\$2,240	\$2,100	\$2,340	4.46%
Total Workers Comp	\$8,600	\$9,440	\$9,100	\$9,980	5.72%
Supplies					
Police	\$1,689	\$3,250	\$2,250	\$7,500	130.77%
Uniforms	\$1,195	\$1,250	\$1,250	\$6,500	420.00%
Misc. Operating Supplies	\$494	\$2,000	\$1,000	\$1,000	-50.00%
Fire	\$4,271	\$4,500	\$3,500	\$4,000	-11.11%
Uniforms	\$887	\$1,500	\$1,000	\$1,000	-33.33%
Misc. Operating Supplies	\$2,894	\$2,000	\$2,000	\$2,000	0.00%
Buildings - R&M Supplies	\$490	\$1,000	\$500	\$1,000	0.00%
Total Supplies	\$5,960	\$7,750	\$5,750	\$11,500	48.39%
Professional Services					
Police	\$9,344	\$9,900	\$9,900	\$6,500	-34.34%
Communications	\$2,201	\$2,400	\$2,400	\$2,500	4.17%
Consultant Services	\$4,743	\$5,000	\$5,000	-	-
Computer Services	\$2,400	\$2,500	\$2,500	\$4,000	60.00%
Fire	\$2,203	\$2,400	\$2,400	\$2,500	4.17%
Communications	\$2,203	\$2,400	\$2,400	\$2,500	4.17%
Total Professional Services	\$11,546	\$12,300	\$12,300	\$9,000	-26.83%
Contracted Services					
Police	\$23,495	\$25,000	\$15,000	\$28,000	12.00%
Transportation	\$23,495	\$20,000	\$15,000	\$20,000	0.00%
Contracted Repairs	-	\$5,000	-	\$8,000	60.00%
Fire	\$6,397	\$9,000	\$15,000	\$14,000	55.56%
Transportation	\$5,895	\$4,000	\$13,000	\$6,000	50.00%
Contracted Repairs	\$502	\$5,000	\$2,000	\$8,000	60.00%
Total Contracted Services	\$29,892	\$34,000	\$30,000	\$42,000	23.53%
Insurance					
Police	\$2,817	\$3,500	\$3,000	\$3,500	0.00%
Property & Liability Insurance	\$2,817	\$3,500	\$3,000	\$3,500	0.00%
Fire	\$11,520	\$13,000	\$12,000	\$13,000	0.00%

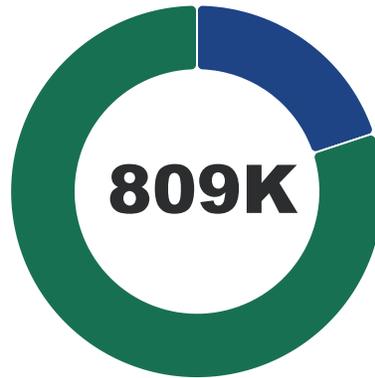
Category	FY 2025 Actual Amount	FY 2026 Amended Budget	FY 2026 Estimated Amount	FY 2027 Budgeted	FY 2026 Budget vs. FY 2027 Budgeted (% Change)
Property & Liability Insurance	\$11,520	\$13,000	\$12,000	\$13,000	0.00%
Total Insurance	\$14,337	\$16,500	\$15,000	\$16,500	0.00%
Other					
Police	\$1,123	\$1,500	\$1,500	\$1,500	0.00%
Miscellaneous Expense	\$1,123	\$1,500	\$1,500	\$1,500	0.00%
Fire	\$3,165	\$2,000	\$2,000	\$2,000	0.00%
Miscellaneous Expense	\$3,165	\$2,000	\$2,000	\$2,000	0.00%
Total Other	\$4,288	\$3,500	\$3,500	\$3,500	0.00%
Retiree Life & Health					
Police	\$129	\$300	\$200	\$300	0.00%
Retiree Life Ins	\$129	\$300	\$200	\$300	0.00%
Total Retiree Life & Health	\$129	\$300	\$200	\$300	0.00%
Utilities					
Police	\$6,292	\$6,000	\$6,000	\$6,500	8.33%
Utilities	\$6,292	\$6,000	\$6,000	\$6,500	8.33%
Fire	\$5,668	\$6,000	\$6,000	\$6,500	8.33%
Utilities	\$5,668	\$6,000	\$6,000	\$6,500	8.33%
Total Utilities	\$11,960	\$12,000	\$12,000	\$13,000	8.33%
Capital Outlay					
Police	\$7,036	\$58,000	\$51,000	\$61,500	6.03%
Equipment Capitalize	-	-	-	\$30,000	-
Equipment Non - Capitalize	\$7,036	\$12,000	-	\$31,500	162.50%
Vehicle Purchases	-	\$46,000	\$51,000	-	-
Fire	\$9,763	\$5,000	\$2,000	\$7,000	40.00%
Equipment Non - Capitalize	\$9,763	\$5,000	\$2,000	\$7,000	40.00%
Total Capital Outlay	\$16,799	\$63,000	\$53,000	\$68,500	8.73%
Transfers Out					
Police	\$43,479	\$48,480	\$48,480	\$48,471	-0.02%
Transfers Out Pension Obligation Bond Debt - R	\$3,479	\$3,480	\$3,480	\$3,471	-0.26%
Transfers Out Central Services	\$40,000	\$45,000	\$45,000	\$45,000	0.00%
Fire	\$10,000	\$15,000	\$15,000	\$15,000	0.00%
Transfers Out Central Services	\$10,000	\$15,000	\$15,000	\$15,000	0.00%
Total Transfers Out	\$53,479	\$63,480	\$63,480	\$63,471	-0.01%
Total Expenditures	\$671,175	\$770,168	\$749,938	\$808,566	4.99%

Expenditures by Activity

Historical Expenditures by Activity



FY27 Expenditures by Activity



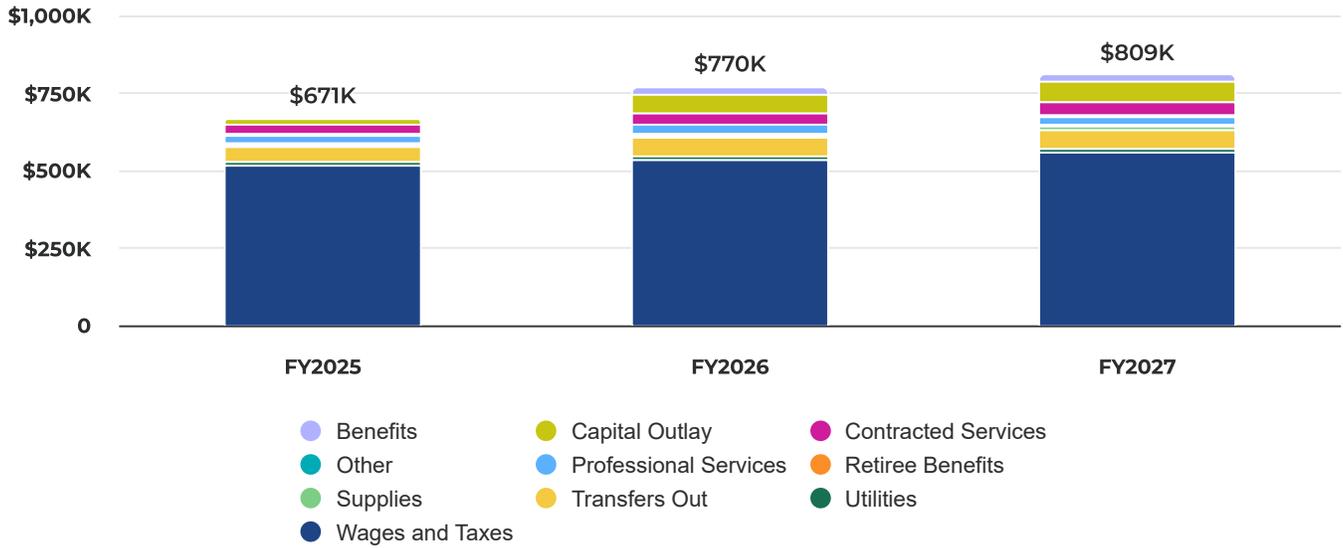
● Fire	\$161,240	19.94%
● Police	\$647,326	80.06%

Expenditures by Activity

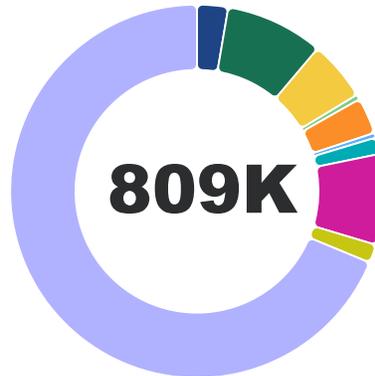
Category	FY 2025 Actual Amount	FY 2026 Amended Budget	FY 2026 Estimated Amount	FY 2027 Budgeted	FY 2026 Budget vs. FY 2027 Budgeted (% Change)
Police	\$528,934	\$616,388	\$598,298	\$647,326	5.02%
Fire	\$142,241	\$153,780	\$151,640	\$161,240	4.85%
Total Expenditures	\$671,175	\$770,168	\$749,938	\$808,566	4.99%

Expenditures by Object Summary

Historical Expenditures by Object Summary



FY27 Expenditures by Object Summary 1



Category	Amount	Percentage
Benefits	\$21,780	2.69%
Capital Outlay	\$68,500	8.47%
Contracted Services	\$42,000	5.19%
Other	\$3,500	0.43%
Professional Services	\$25,500	3.15%
Retiree Benefits	\$3,325	0.41%
Supplies	\$11,500	1.42%
Transfers Out	\$63,471	7.85%
Utilities	\$13,000	1.61%
Wages and Taxes	\$555,990	68.76%

Expenditures by Object Summary

Category	FY 2025 Actual Amount	FY 2026 Amended Budget	FY 2026 Estimated Amount	FY 2027 Budgeted	FY 2026 Budget vs. FY 2027 Budgeted (% Change)
Wages and Taxes	\$512,515	\$530,430	\$533,140	\$555,990	4.82%
Benefits	\$6,923	\$23,640	\$18,300	\$21,780	-7.87%



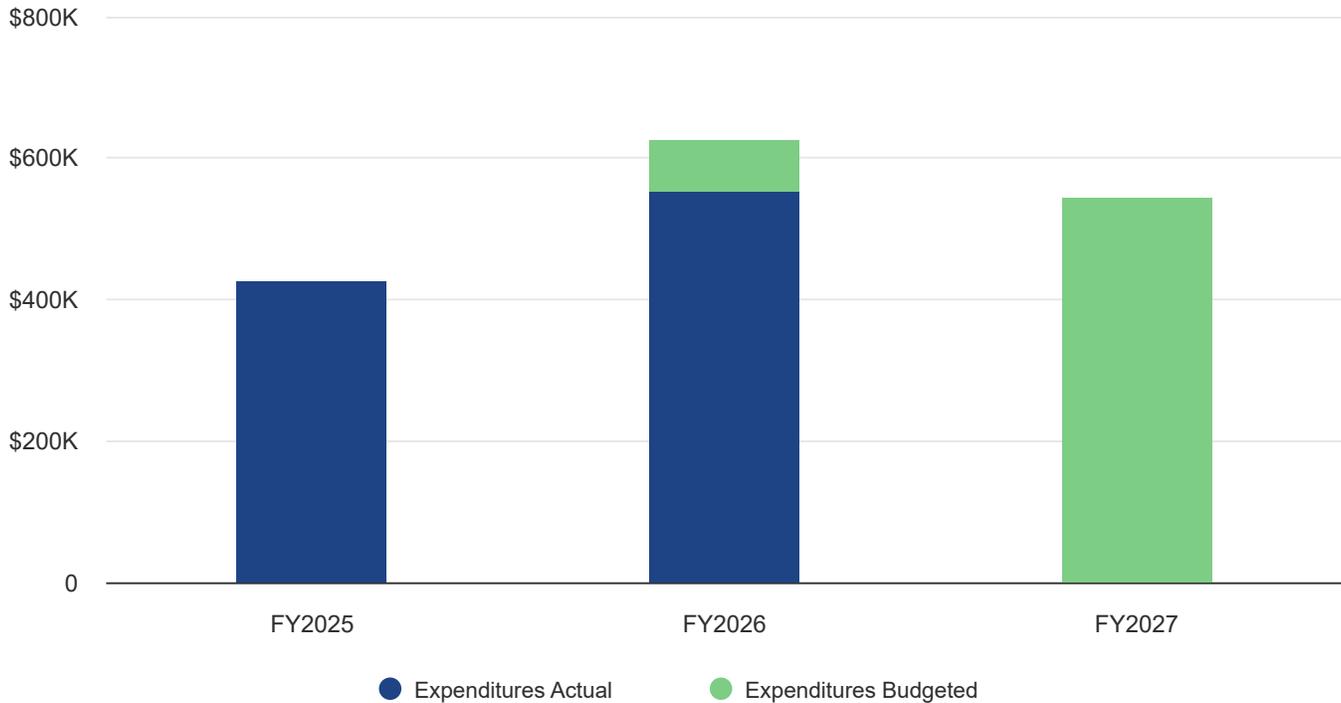
Category	FY 2025 Actual Amount	FY 2026 Amended Budget	FY 2026 Estimated Amount	FY 2027 Budgeted	FY 2026 Budget vs. FY 2027 Budgeted (% Change)
Retiree Benefits	\$3,474	\$3,568	\$3,468	\$3,325	-6.81%
Professional Services	\$25,883	\$28,800	\$27,300	\$25,500	-11.46%
Transfers Out	\$53,479	\$63,480	\$63,480	\$63,471	-0.01%
Supplies	\$5,960	\$7,750	\$5,750	\$11,500	48.39%
Contracted Services	\$29,892	\$34,000	\$30,000	\$42,000	23.53%
Other	\$4,288	\$3,500	\$3,500	\$3,500	0.00%
Utilities	\$11,960	\$12,000	\$12,000	\$13,000	8.33%
Capital Outlay	\$16,799	\$63,000	\$53,000	\$68,500	8.73%
Total Expenditures	\$671,175	\$770,168	\$749,938	\$808,566	4.99%

Lake Improvement

There are eight lakes in the Township that have established formal Lake Boards. The Township collects special assessments from the residents surrounding these lakes to cover the costs associated with maintaining these lakes. The respective Lake Boards determine the individual lake budgets and what type of maintenance is necessary. The lakes are Island Lake, Upper Long Lake, Lower Long Lake, Forest Lake, Meadow Lake, Wabeek Lake, Orange Lake, and Gilbert Lake.

Expenditure Summary

Historical Expenditures Across Activity



Expenditures by Fund

Expenditures by Fund

Category	FY 2025 Actual Amount	FY 2026 Amended Budget	FY 2026 Estimated Amount	FY 2027 Budgeted	FY 2026 Budget vs. FY 2027 Budgeted (% Change)
Lake Improvement	\$425,539	\$625,200	\$552,500	\$545,000	-12.83%
Total Expenditures	\$425,539	\$625,200	\$552,500	\$545,000	-12.83%

Expenditures by Object

Expenditures by Object

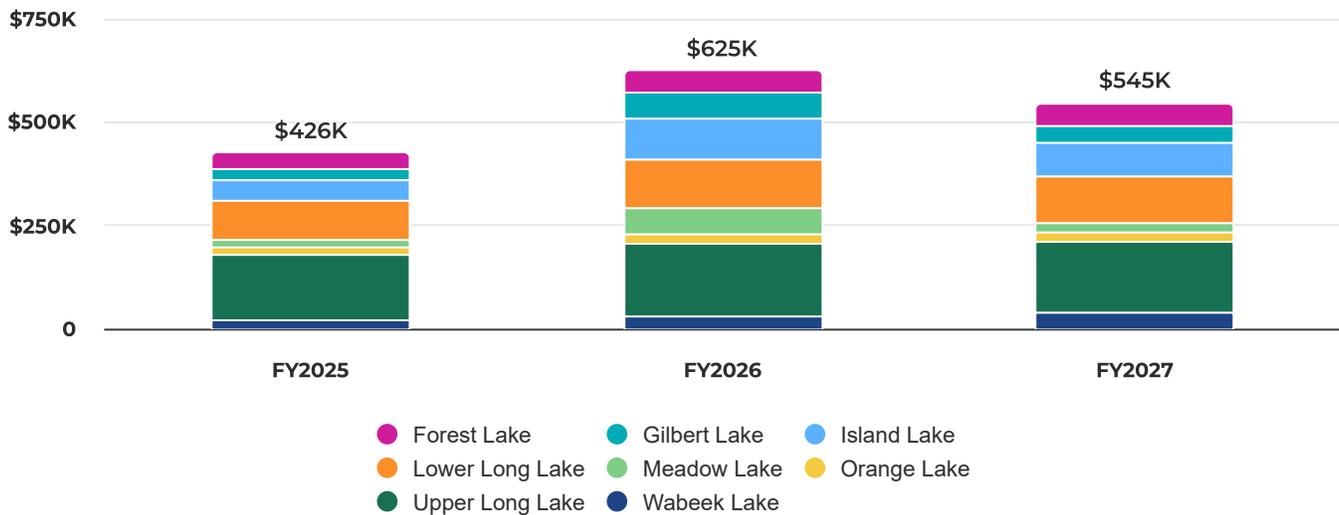
Category	FY 2025 Actual Amount	FY 2026 Amended Budget	FY 2026 Estimated Amount	FY 2027 Budgeted	FY 2026 Budget vs. FY 2027 Budgeted (% Change)
Contracted Services					
Island Lake	\$49,304	\$101,500	\$80,500	\$80,500	-20.69%



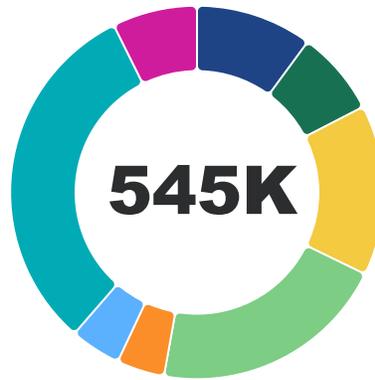
Category	FY 2025 Actual Amount	FY 2026 Amended Budget	FY 2026 Estimated Amount	FY 2027 Budgeted	FY 2026 Budget vs. FY 2027 Budgeted (% Change)
Contracted Services-Lakes	\$49,304	\$101,500	\$80,500	\$80,500	-20.69%
Upper Long Lake	\$160,480	\$175,500	\$170,500	\$170,500	-2.85%
Contracted Services-Lakes	\$160,480	\$175,500	\$170,500	\$170,500	-2.85%
Lower Long Lake	\$98,504	\$118,000	\$112,500	\$112,500	-4.66%
Contracted Services-Lakes	\$98,504	\$118,000	\$112,500	\$112,500	-4.66%
Forest Lake	\$41,322	\$52,200	\$55,000	\$55,000	5.36%
Contracted Services-Lakes	\$41,322	\$52,200	\$55,000	\$55,000	5.36%
Meadow Lake	\$15,516	\$61,000	\$30,000	\$22,500	-63.11%
Contracted Services-Lakes	\$15,516	\$61,000	\$30,000	\$22,500	-63.11%
Wabeek Lake	\$19,207	\$30,000	\$40,000	\$40,000	33.33%
Contracted Services-Lakes	\$19,207	\$30,000	\$40,000	\$40,000	33.33%
Orange Lake	\$17,690	\$23,500	\$24,000	\$24,000	2.13%
Contracted Services-Lakes	\$17,690	\$23,500	\$24,000	\$24,000	2.13%
Gilbert Lake	\$23,518	\$63,500	\$40,000	\$40,000	-37.01%
Contracted Services-Lakes	\$23,518	\$63,500	\$40,000	\$40,000	-37.01%
Total Contracted Services	\$425,539	\$625,200	\$552,500	\$545,000	-12.83%
Total Expenditures	\$425,539	\$625,200	\$552,500	\$545,000	-12.83%

Expenditures by Activity

Historical Expenditures by Activity



FY27 Expenditures by Activity



● Forest Lake	\$55,000	10.09%
● Gilbert Lake	\$40,000	7.34%
● Island Lake	\$80,500	14.77%
● Lower Long Lake	\$112,500	20.64%
● Meadow Lake	\$22,500	4.13%
● Orange Lake	\$24,000	4.40%
● Upper Long Lake	\$170,500	31.28%
● Wabeek Lake	\$40,000	7.34%

Expenditures by Activity

Category	FY 2025 Actual Amount	FY 2026 Amended Budget	FY 2026 Estimated Amount	FY 2027 Budgeted	FY 2026 Budget vs. FY 2027 Budgeted (% Change)
Island Lake	\$49,304	\$101,500	\$80,500	\$80,500	-20.69%
Upper Long Lake	\$160,480	\$175,500	\$170,500	\$170,500	-2.85%
Lower Long Lake	\$98,504	\$118,000	\$112,500	\$112,500	-4.66%
Forest Lake	\$41,322	\$52,200	\$55,000	\$55,000	5.36%
Meadow Lake	\$15,516	\$61,000	\$30,000	\$22,500	-63.11%
Wabeek Lake	\$19,207	\$30,000	\$40,000	\$40,000	33.33%
Orange Lake	\$17,690	\$23,500	\$24,000	\$24,000	2.13%
Gilbert Lake	\$23,518	\$63,500	\$40,000	\$40,000	-37.01%
Total Expenditures	\$425,539	\$625,200	\$552,500	\$545,000	-12.83%

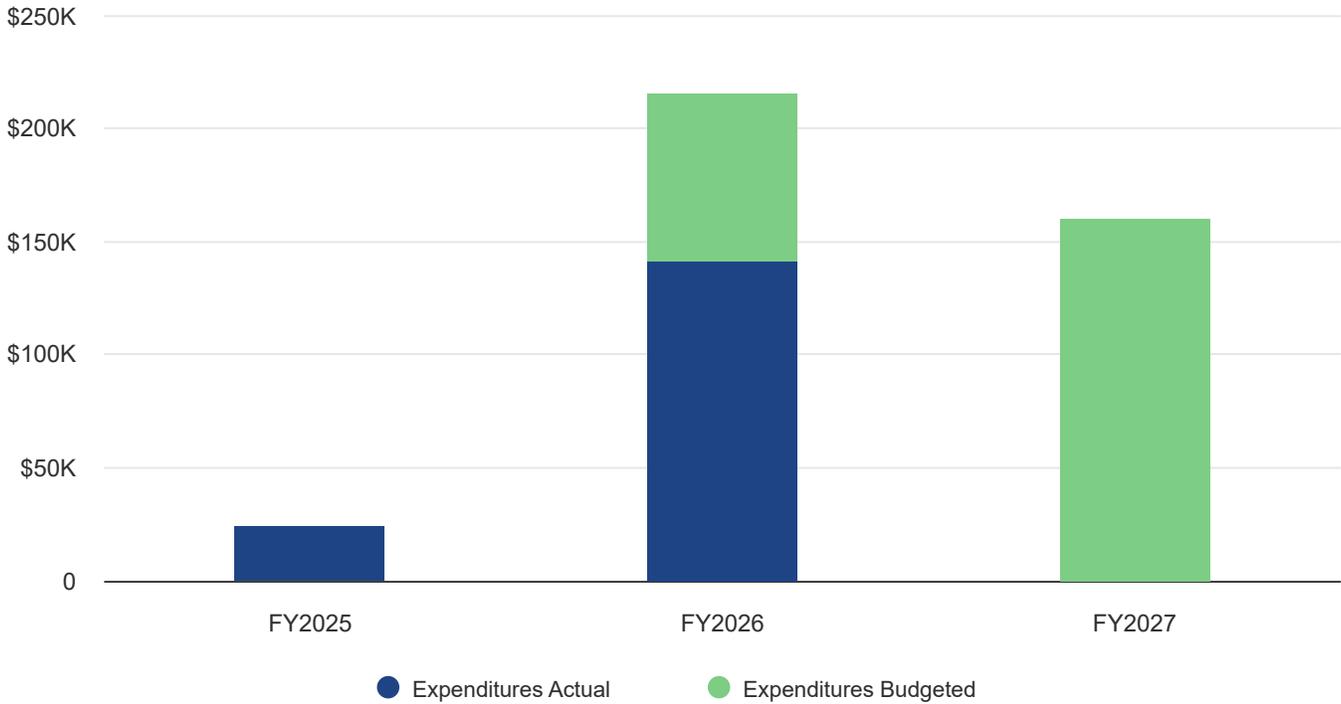


Federal and State Forfeitures

Federal forfeitures are funds received from federal sources such as the FBI and cannot be commingled with other funds or state forfeiture funds. The Drug Law Enforcement Fund is for state forfeitures received. There are external restrictions on how and what the funds can be spent on. These are both overseen by the Police department.

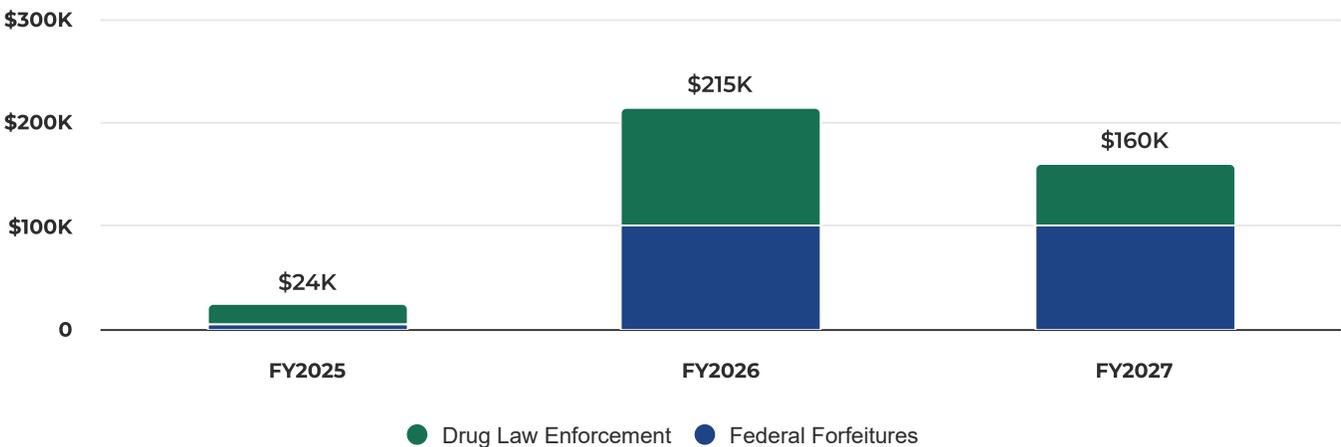
Expenditure Summary

Historical Expenditures Across Activity



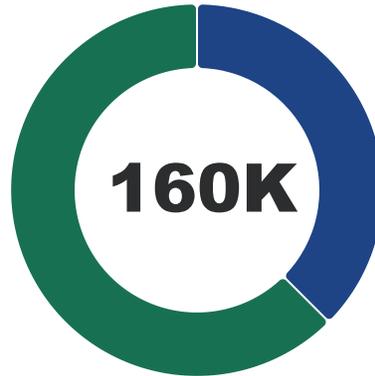
Expenditures by Fund

Historical Expenditures by Fund



There are not always planned expenditures for state and federal forfeitures. Our practice has been to always allocate spending in these budgets so that the Police department has the flexibility to spend without requiring a budget amendment.

FY27 Expenditures by Fund



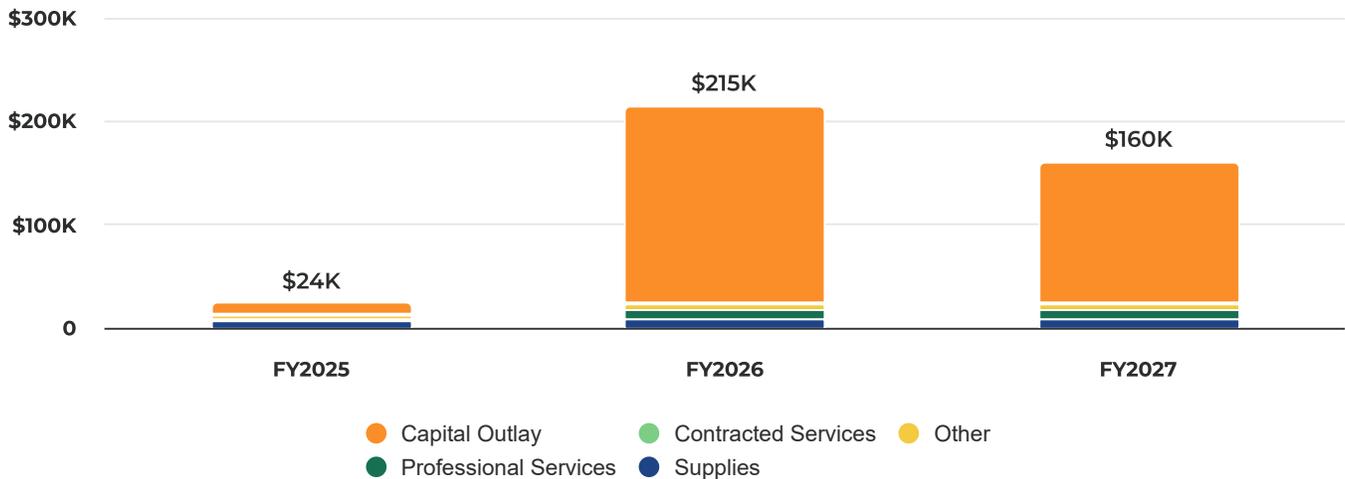
● Drug Law Enforcement	\$60,000	37.50%
● Federal Forfeitures	\$100,000	62.50%

Expenditures by Fund

Category	FY 2025 Actual Amount	FY 2026 Amended Budget	FY 2026 Estimated Amount	FY 2027 Budgeted	FY 2026 Budget vs. FY 2027 Budgeted (% Change)
Federal Forfeitures	\$5,004	\$100,000	\$30,000	\$100,000	0.00%
Drug Law Enforcement	\$19,123	\$115,000	\$111,500	\$60,000	-47.83%
Total Expenditures	\$24,127	\$215,000	\$141,500	\$160,000	-25.58%

Expenditures by Object

Historical Expenditures by Object

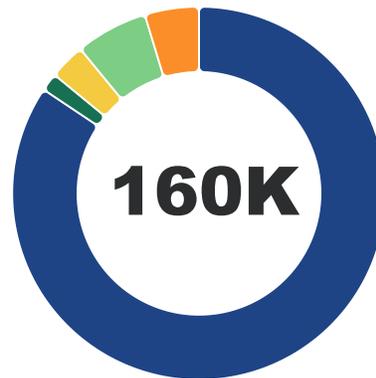


In FY2027, the total budget for Federal and State Forfeitures is \$160,000, representing a 25.58% decrease from the FY2026 total of \$215,000. Capital Outlay remains the largest expenditure category at \$135,000, accounting for 84.38% of the total budget. This is a decrease of \$55,000 or 28.95% compared to FY2026, when Capital Outlay was \$190,000 and comprised 88.37% of the total.

Professional Services holds steady at \$10,000, making up 6.25% of the FY2027 budget, with no change from the previous year. Supplies remain at \$7,500 or 4.69% of the total, also unchanged from FY2026. The Other category continues at \$5,000, representing 3.13% of the budget, and Contracted Services stays at \$2,500 or 1.56%, both with no change from the prior year.

Overall, the FY2027 budget shows a notable reduction in Capital Outlay expenditures, while all other major categories maintain their previous year levels in both dollar amounts and percentage shares of the total budget.

FY27 Expenditures by Object



● Capital Outlay	\$135,000	84.38%
● Contracted Services	\$2,500	1.56%
● Other	\$5,000	3.13%
● Professional Services	\$10,000	6.25%
● Supplies	\$7,500	4.69%

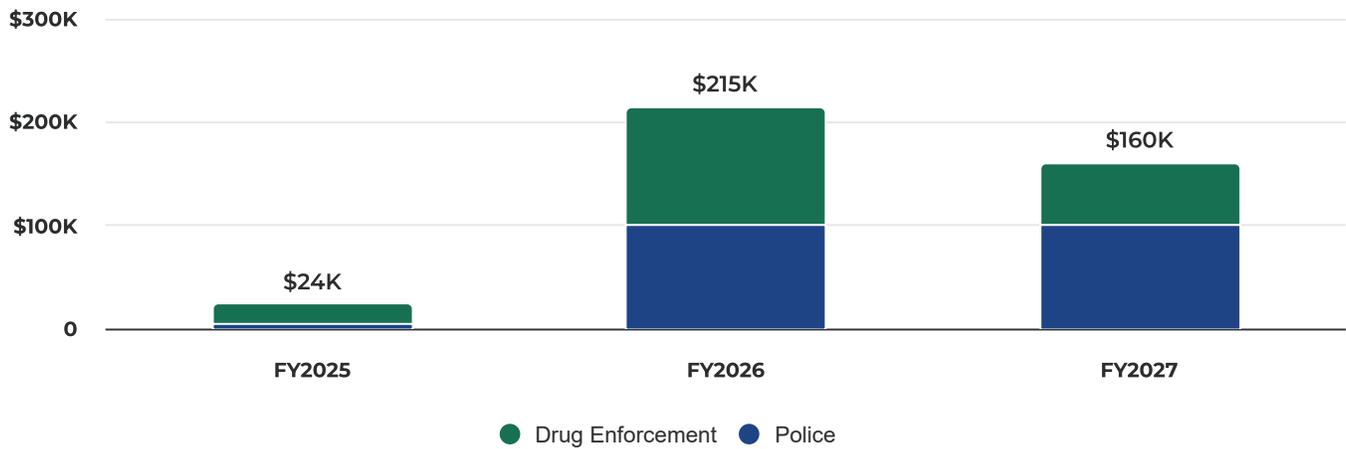
Expenditures by Object

Category	FY 2025 Actual Amount	FY 2026 Amended Budget	FY 2026 Estimated Amount	FY 2027 Budgeted	FY 2026 Budget vs. FY 2027 Budgeted (% Change)
Supplies					
Police	\$1,139	\$2,500	-	\$2,500	0.00%
Range Supplies	\$1,139	\$2,500	-	\$2,500	0.00%
Drug Enforcement	\$4,491	\$5,000	\$5,000	\$5,000	0.00%
Dog Food & Supplies	\$4,491	\$5,000	\$5,000	\$5,000	0.00%
Total Supplies	\$5,630	\$7,500	\$5,000	\$7,500	0.00%
Professional Services					
Police	\$2,025	\$5,000	-	\$5,000	0.00%
Training and Conferences	\$2,025	\$5,000	-	\$5,000	0.00%
Drug Enforcement	\$911	\$5,000	\$11,500	\$5,000	0.00%
Training and Conferences	\$911	\$5,000	\$11,500	\$5,000	0.00%
Total Professional Services	\$2,936	\$10,000	\$11,500	\$10,000	0.00%
Contracted Services					
Police	\$1,000	\$2,500	-	\$2,500	0.00%
Contracted Services	\$1,000	\$2,500	-	\$2,500	0.00%
Total Contracted Services	\$1,000	\$2,500	-	\$2,500	0.00%
Other					
Drug Enforcement	\$3,483	\$5,000	\$5,000	\$5,000	0.00%
Miscellaneous Expense	\$3,483	\$5,000	\$5,000	\$5,000	0.00%
Total Other	\$3,483	\$5,000	\$5,000	\$5,000	0.00%
Capital Outlay					

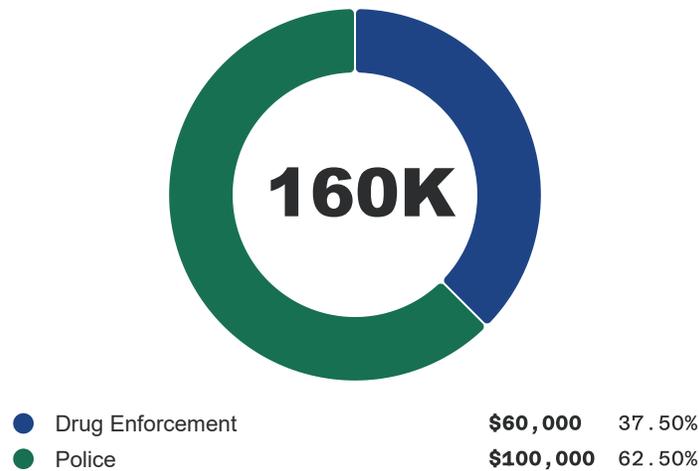
Category	FY 2025 Actual Amount	FY 2026 Amended Budget	FY 2026 Estimated Amount	FY 2027 Budgeted	FY 2026 Budget vs. FY 2027 Budgeted (% Change)
Police	\$840	\$90,000	\$30,000	\$90,000	0.00%
Equipment Capitalize	-	\$40,000	\$15,000	\$40,000	0.00%
Equipment Non - Capitalize	\$840	\$50,000	\$15,000	\$50,000	0.00%
Drug Enforcement	\$10,239	\$100,000	\$90,000	\$45,000	-55.00%
Equipment Capitalize	-	\$25,000	-	\$25,000	0.00%
Equipment Non - Capitalize	\$10,239	\$75,000	\$90,000	\$20,000	-73.33%
Total Capital Outlay	\$11,079	\$190,000	\$120,000	\$135,000	-28.95%
Total Expenditures	\$24,127	\$215,000	\$141,500	\$160,000	-25.58%

Expenditures by Activity

Historical Expenditures by Activity



FY27 Expenditures by Activity

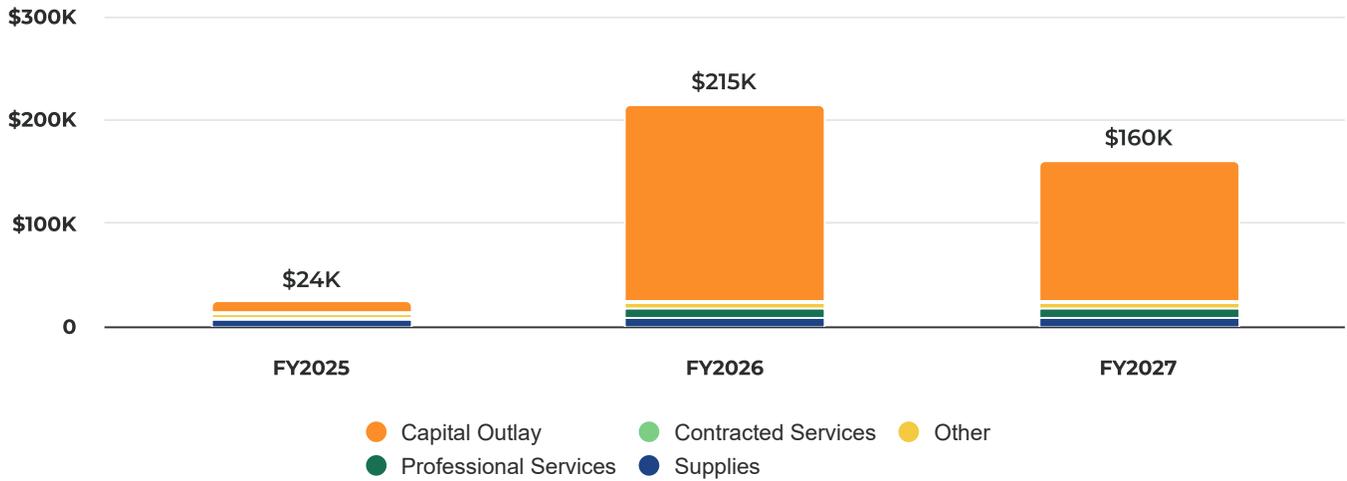


Expenditures by Activity

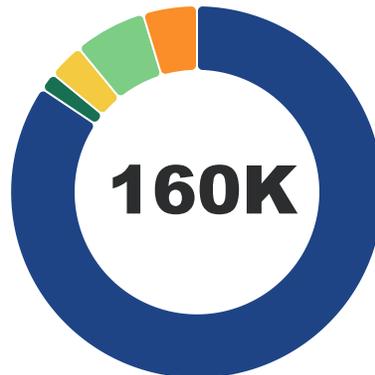
Category	FY 2025 Actual Amount	FY 2026 Amended Budget	FY 2026 Estimated Amount	FY 2027 Budgeted	FY 2026 Budget vs. FY 2027 Budgeted (% Change)
Police	\$5,004	\$100,000	\$30,000	\$100,000	0.00%
Drug Enforcement	\$19,123	\$115,000	\$111,500	\$60,000	-47.83%
Total Expenditures	\$24,127	\$215,000	\$141,500	\$160,000	-25.58%

Expenditures by Object Summary

Historical Expenditures by Object Summary



FY27 Expenditures by Object Summary 1



Capital Outlay	\$135,000	84.38%
Contracted Services	\$2,500	1.56%
Other	\$5,000	3.13%
Professional Services	\$10,000	6.25%
Supplies	\$7,500	4.69%

Expenditures by Object Summary

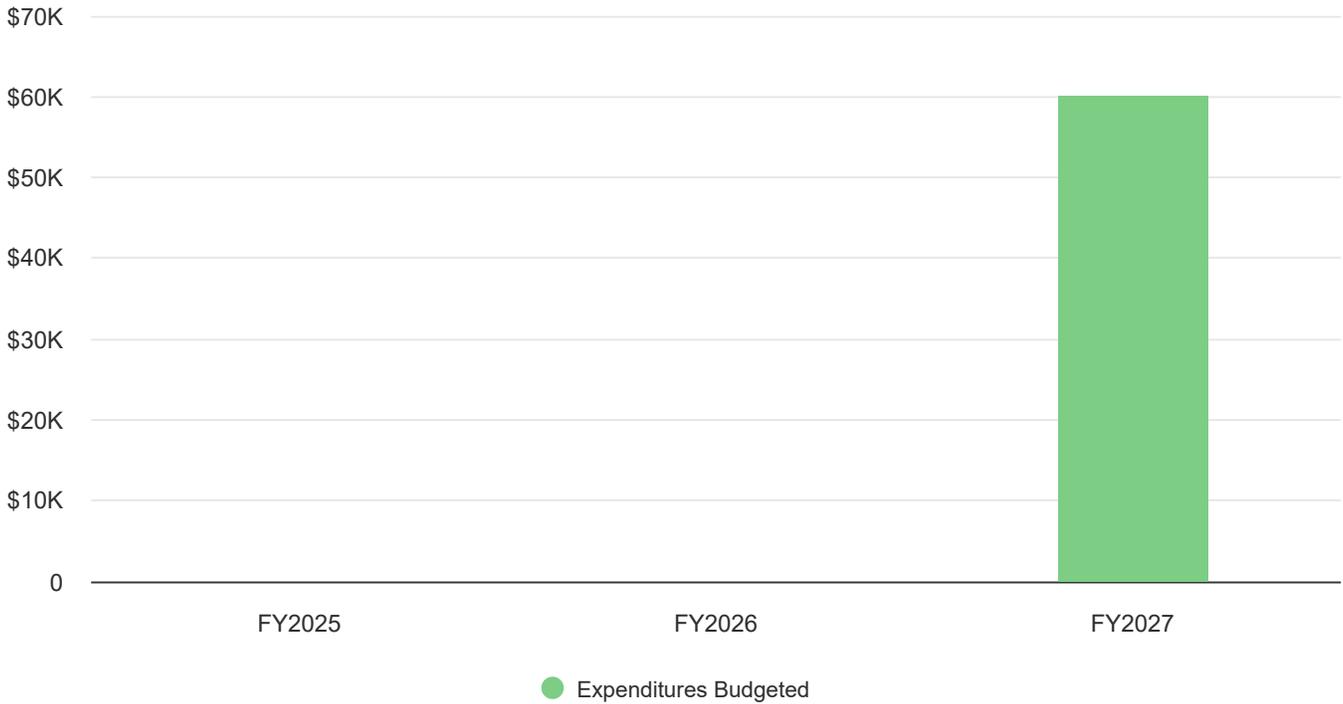
Category	FY 2025 Actual Amount	FY 2026 Amended Budget	FY 2026 Estimated Amount	FY 2027 Budgeted	FY 2026 Budget vs. FY 2027 Budgeted (% Change)
Professional Services	\$2,936	\$10,000	\$11,500	\$10,000	0.00%
Supplies	\$5,630	\$7,500	\$5,000	\$7,500	0.00%
Contracted Services	\$1,000	\$2,500	-	\$2,500	0.00%
Other	\$3,483	\$5,000	\$5,000	\$5,000	0.00%
Capital Outlay	\$11,079	\$190,000	\$120,000	\$135,000	-28.95%
Total Expenditures	\$24,127	\$215,000	\$141,500	\$160,000	-25.58%

Opioid Settlement

A special revenue fund used to account for revenues and expenditures of dollars resulting from opioid settlements. There are limited allowable uses for these dollars.

Expenditure Summary

Historical Expenditures Across Activity

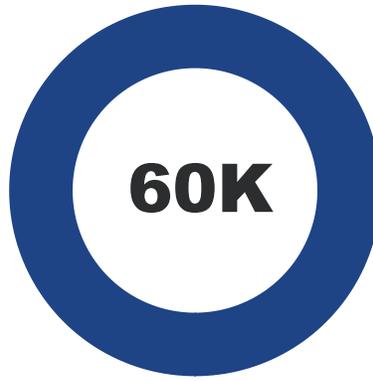


Expenditures by Fund

Historical Expenditures by Fund



FY27 Expenditures by Fund



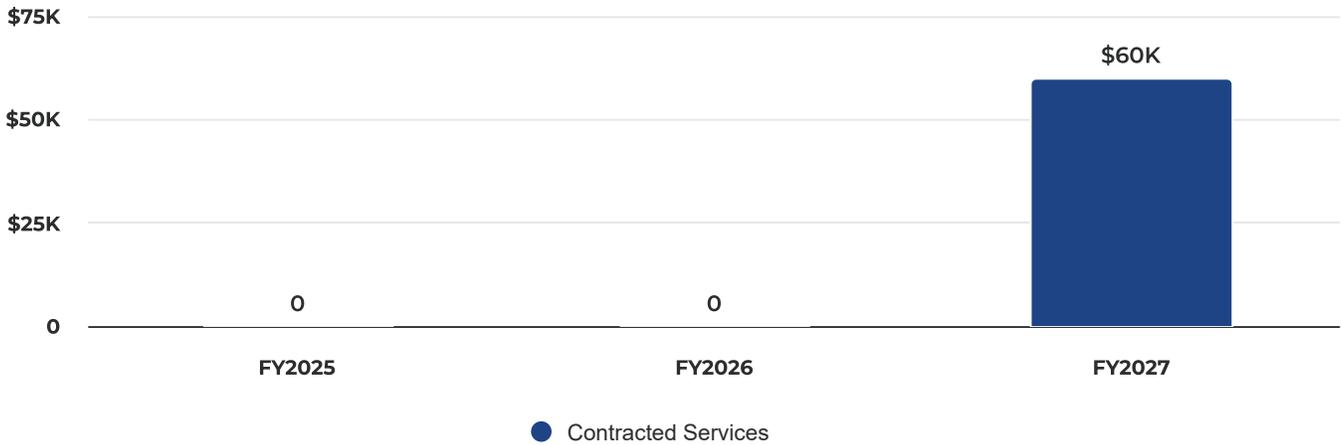
● Opioid Settlement Fund **\$60,000** 100.00%

Expenditures by Fund

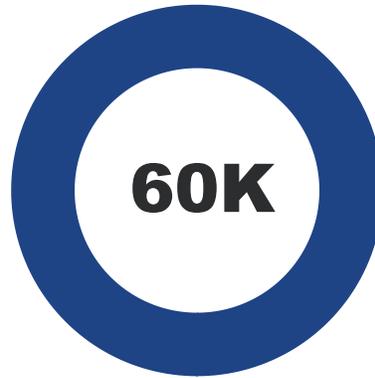
Category	FY 2025 Actual Amount	FY 2026 Amended Budget	FY 2026 Estimated Amount	FY 2027 Budgeted	FY 2026 Budget vs. FY 2027 Budgeted (% Change)
Opioid Settlement Fund	-	-	-	\$60,000	-
Total Expenditures	-	-	-	\$60,000	-

Expenditures by Object

Historical Expenditures by Object



FY27 Expenditures by Object



● Contracted Services **\$60,000** 100.00%

Expenditures by Object

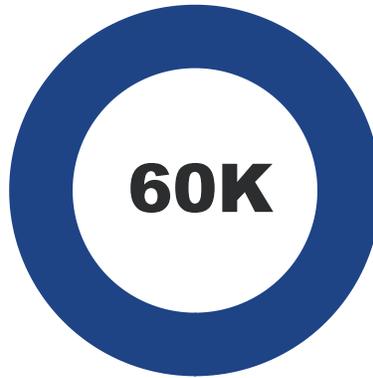
Category	FY 2025 Actual Amount	FY 2026 Amended Budget	FY 2026 Estimated Amount	FY 2027 Budgeted	FY 2026 Budget vs. FY 2027 Budgeted (% Change)
Contracted Services					
Drug Enforcement	-	-	-	\$60,000	-
Contracted Services	-	-	-	\$60,000	-
Total Contracted Services	-	-	-	\$60,000	-
Total Expenditures	-	-	-	\$60,000	-

Expenditures by Object Summary 1

Historical Expenditures by Object Summary 1



FY27 Expenditures by Object Summary 1



● Contracted Services **\$60,000** 100.00%

Expenditures by Object Summary 1

Category	FY 2025 Actual Amount	FY 2026 Amended Budget	FY 2026 Estimated Amount	FY 2027 Budgeted	FY 2026 Budget vs. FY 2027 Budgeted (% Change)
Contracted Services	-	-	-	\$60,000	-
Total Expenditures	-	-	-	\$60,000	-



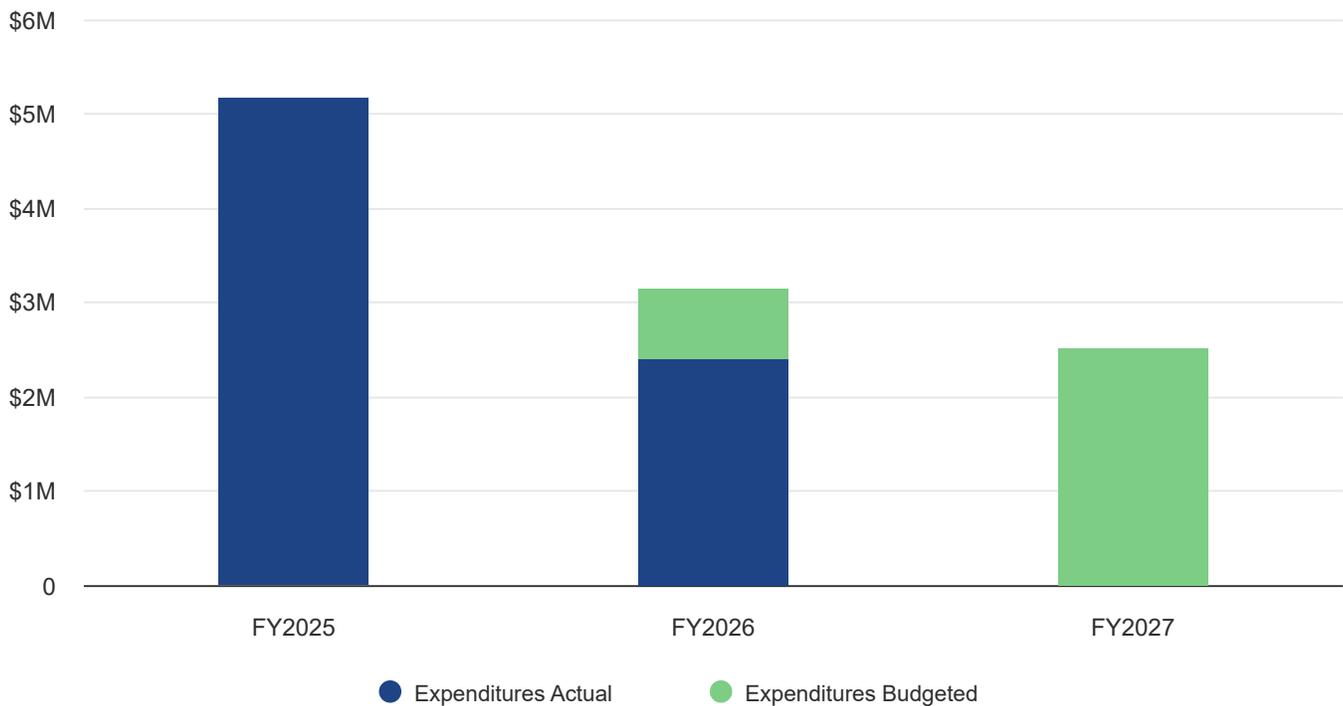
Safety Paths

The residents of Bloomfield Township approved the original safety path millage in 1998 and have renewed it every five years since then. The original master plan for new routes was completed in 1998 and updated in 2008 and 2018. There are over 79 miles of safety paths in the Township. The millage is the major source of revenue. The major expenditures include new safety path construction, engineering consultants, and repairs and maintenance of existing paths, fences, and retaining walls.



Expenditure Summary

Historical Expenditures Across Activity

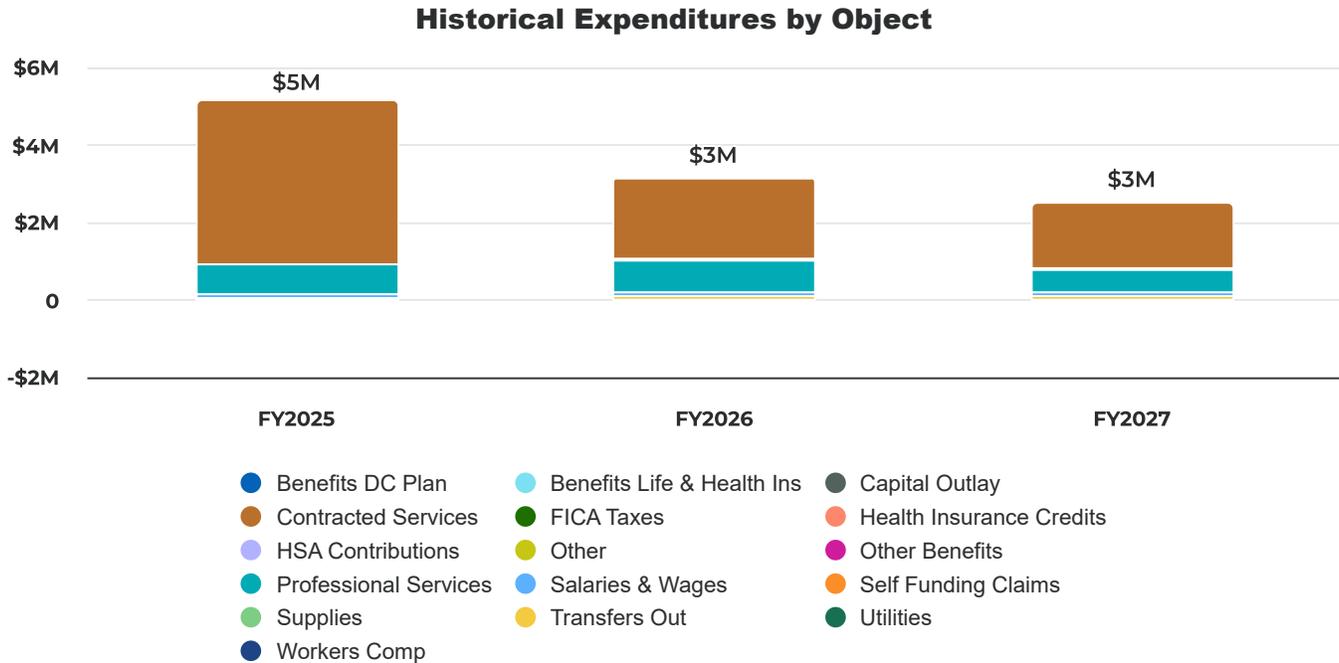


Expenditures by Fund

Expenditures by Fund

Category	FY 2025 Actual Amount	FY 2026 Amended Budget	FY 2026 Estimated Amount	FY 2027 Budgeted	FY 2026 Budget vs. FY 2027 Budgeted (% Change)
Safety Path	\$5,168,060	\$3,157,455	\$2,388,265	\$2,517,365	-20.27%
Total Expenditures	\$5,168,060	\$3,157,455	\$2,388,265	\$2,517,365	-20.27%

Expenditures by Object



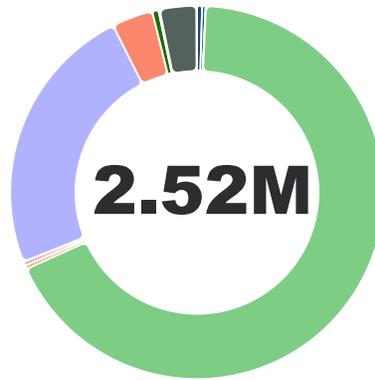
In FY2027, the total budget for Safety Paths decreased by 20.27% to \$2.5 million compared to FY2026's \$3.2 million. Contracted Services remained the largest expenditure category, accounting for 67.53% of the total at \$1.7 million, but this represents a 19.05% decrease of \$400,000 from the previous year.

Professional Services, the second largest category, declined by 30% to \$595,000, reducing its share to 23.64% of the total budget. In contrast, Salaries & Wages increased by 3.57% to \$89,350, now representing 3.55% of the total budget.

Transfers Out remained steady at \$80,000, maintaining a 3.18% share with no change from FY2026. Self Funding Claims saw a significant increase of 133.33%, rising to \$14,000 and making up 0.56% of the budget. Benefits DC Plan also increased by 30.2% to \$10,950, now 0.43% of the total.

Benefits Life & Health Insurance decreased by 4.67% to \$7,760, accounting for 0.31% of the budget. FICA Taxes rose slightly by 3.95% to \$6,850, representing 0.27% of the total. The Other and Supplies categories remained unchanged at \$6,000 and \$2,500 respectively, with shares of 0.24% and 0.1%.

FY27 Expenditures by Object



● Benefits DC Plan	\$10,950	0.43%
● Benefits Life & Health Ins	\$7,760	0.31%
● Capital Outlay	\$1,000	0.04%
● Contracted Services	\$1,700,000	67.53%
● FICA Taxes	\$6,850	0.27%
● Health Insurance Credits	-\$750	-0.03%
● HSA Contributions	\$1,875	0.07%
● Other	\$6,000	0.24%
● Other Benefits	\$2,000	0.08%
● Professional Services	\$595,000	23.64%
● Salaries & Wages	\$89,350	3.55%
● Self Funding Claims	\$14,000	0.56%
● Supplies	\$2,500	0.10%
● Transfers Out	\$80,000	3.18%
● Utilities	\$500	0.02%
● Workers Comp	\$330	0.01%

Expenditures by Object

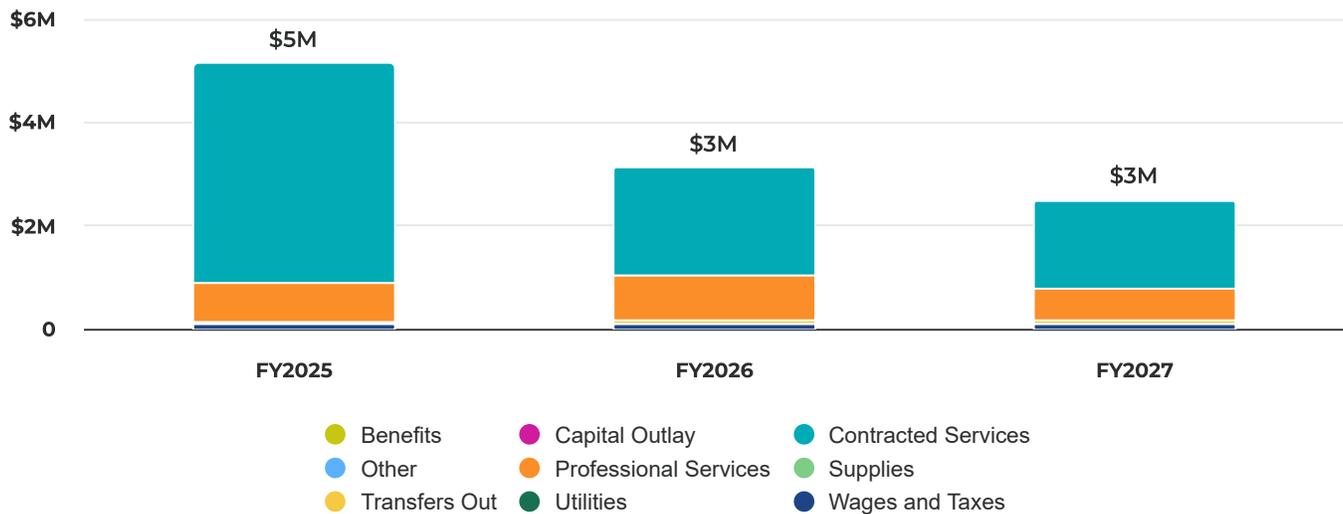
Category	FY 2025 Actual Amount	FY 2026 Amended Budget	FY 2026 Estimated Amount	FY 2027 Budgeted	FY 2026 Budget vs. FY 2027 Budgeted (% Change)
Salaries & Wages					
Safety Paths	\$83,270	\$86,270	\$86,270	\$89,350	3.57%
Salaries & Wages	\$83,270	\$86,270	\$86,270	\$89,350	3.57%
Total Salaries & Wages	\$83,270	\$86,270	\$86,270	\$89,350	3.57%
FICA Taxes					
Safety Paths	\$6,326	\$6,590	\$6,590	\$6,850	3.95%
Social Security & Medicare Taxes (FICA)	\$6,326	\$6,590	\$6,590	\$6,850	3.95%
Total FICA Taxes	\$6,326	\$6,590	\$6,590	\$6,850	3.95%
Benefits DC Plan					
Safety Paths	\$8,288	\$8,410	\$9,000	\$10,950	30.20%
Retirement Plans DC	\$8,288	\$8,410	\$9,000	\$10,950	30.20%
Total Benefits DC Plan	\$8,288	\$8,410	\$9,000	\$10,950	30.20%
Benefits Life & Health Ins					
Safety Paths	\$8,300	\$8,140	\$8,180	\$7,760	-4.67%
Health Insurance	\$3,892	\$3,810	\$3,800	\$3,380	-11.29%
Life and Disability Ins	\$949	\$950	\$1,000	\$880	-7.37%

Category	FY 2025 Actual Amount	FY 2026 Amended Budget	FY 2026 Estimated Amount	FY 2027 Budgeted	FY 2026 Budget vs. FY 2027 Budgeted (% Change)
Retirement Health Savings	\$3,459	\$3,380	\$3,380	\$3,500	3.55%
Total Benefits Life & Health Ins	\$8,300	\$8,140	\$8,180	\$7,760	-4.67%
Other Benefits					
Safety Paths	\$758	\$2,000	\$2,000	\$2,000	0.00%
Sick Pay Accrual	\$758	\$2,000	\$2,000	\$2,000	0.00%
Total Other Benefits	\$758	\$2,000	\$2,000	\$2,000	0.00%
Workers Comp					
Safety Paths	-	\$320	-	\$330	3.13%
Workers Compensation	-	\$320	-	\$330	3.13%
Total Workers Comp	-	\$320	-	\$330	3.13%
Supplies					
Safety Paths	\$2,585	\$2,500	\$2,500	\$2,500	0.00%
Repair & Maintenance Supplies	\$2,585	\$2,500	\$2,500	\$2,500	0.00%
Total Supplies	\$2,585	\$2,500	\$2,500	\$2,500	0.00%
Professional Services					
Safety Paths	\$761,575	\$850,000	\$670,000	\$595,000	-30.00%
Engineering	\$761,575	\$850,000	\$670,000	\$595,000	-30.00%
Total Professional Services	\$761,575	\$850,000	\$670,000	\$595,000	-30.00%
Contracted Services					
Safety Paths	\$4,240,966	\$2,100,000	\$1,510,000	\$1,700,000	-19.05%
Contracted Repairs	\$2,463,093	\$800,000	\$525,000	\$650,000	-18.75%
System - Contracted R&M	\$1,777,873	\$1,300,000	\$985,000	\$1,050,000	-19.23%
Total Contracted Services	\$4,240,966	\$2,100,000	\$1,510,000	\$1,700,000	-19.05%
Other					
Safety Paths	\$4,431	\$6,000	\$6,000	\$6,000	0.00%
Miscellaneous Expense	\$2,045	\$3,000	\$3,000	\$3,000	0.00%
Prior Years' Tax Refunds/Write-offs	\$2,385	\$3,000	\$3,000	\$3,000	0.00%
Total Other	\$4,431	\$6,000	\$6,000	\$6,000	0.00%
Utilities					
Safety Paths	-	-	\$500	\$500	-
Utilities	-	-	\$500	\$500	-
Total Utilities	-	-	\$500	\$500	-
Capital Outlay					
Safety Paths	\$335	\$1,000	\$1,000	\$1,000	0.00%
Equipment Non - Capitalize	\$335	\$1,000	\$1,000	\$1,000	0.00%
Total Capital Outlay	\$335	\$1,000	\$1,000	\$1,000	0.00%
Health Insurance Credits					
Safety Paths	-\$1,300	-\$900	-\$825	-\$750	-16.67%
Health Insurance Refund/Credits	-\$1,300	-\$900	-\$825	-\$750	-16.67%
Total Health Insurance Credits	-\$1,300	-\$900	-\$825	-\$750	-16.67%
HSA Contributions					
Safety Paths	\$1,125	\$1,125	\$2,050	\$1,875	66.67%
Health Insurance HSA Contributions	\$1,125	\$1,125	\$2,050	\$1,875	66.67%
Total HSA Contributions	\$1,125	\$1,125	\$2,050	\$1,875	66.67%

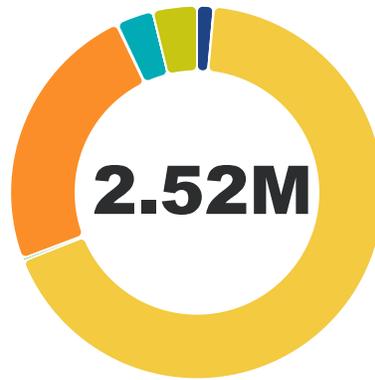
Category	FY 2025 Actual Amount	FY 2026 Amended Budget	FY 2026 Estimated Amount	FY 2027 Budgeted	FY 2026 Budget vs. FY 2027 Budgeted (% Change)
Self Funding Claims					
Safety Paths	\$11,401	\$6,000	\$5,000	\$14,000	133.33%
Health Insurance Self Funding Claims	\$11,401	\$6,000	\$5,000	\$14,000	133.33%
Total Self Funding Claims	\$11,401	\$6,000	\$5,000	\$14,000	133.33%
Transfers Out					
Safety Paths	\$40,000	\$80,000	\$80,000	\$80,000	0.00%
Transfers Out Central Services	\$40,000	\$80,000	\$80,000	\$80,000	0.00%
Total Transfers Out	\$40,000	\$80,000	\$80,000	\$80,000	0.00%
Total Expenditures	\$5,168,060	\$3,157,455	\$2,388,265	\$2,517,365	-20.27%

Expenditures by Object Summary

Historical Expenditures by Object Summary



FY27 Expenditures by Object Summary 1

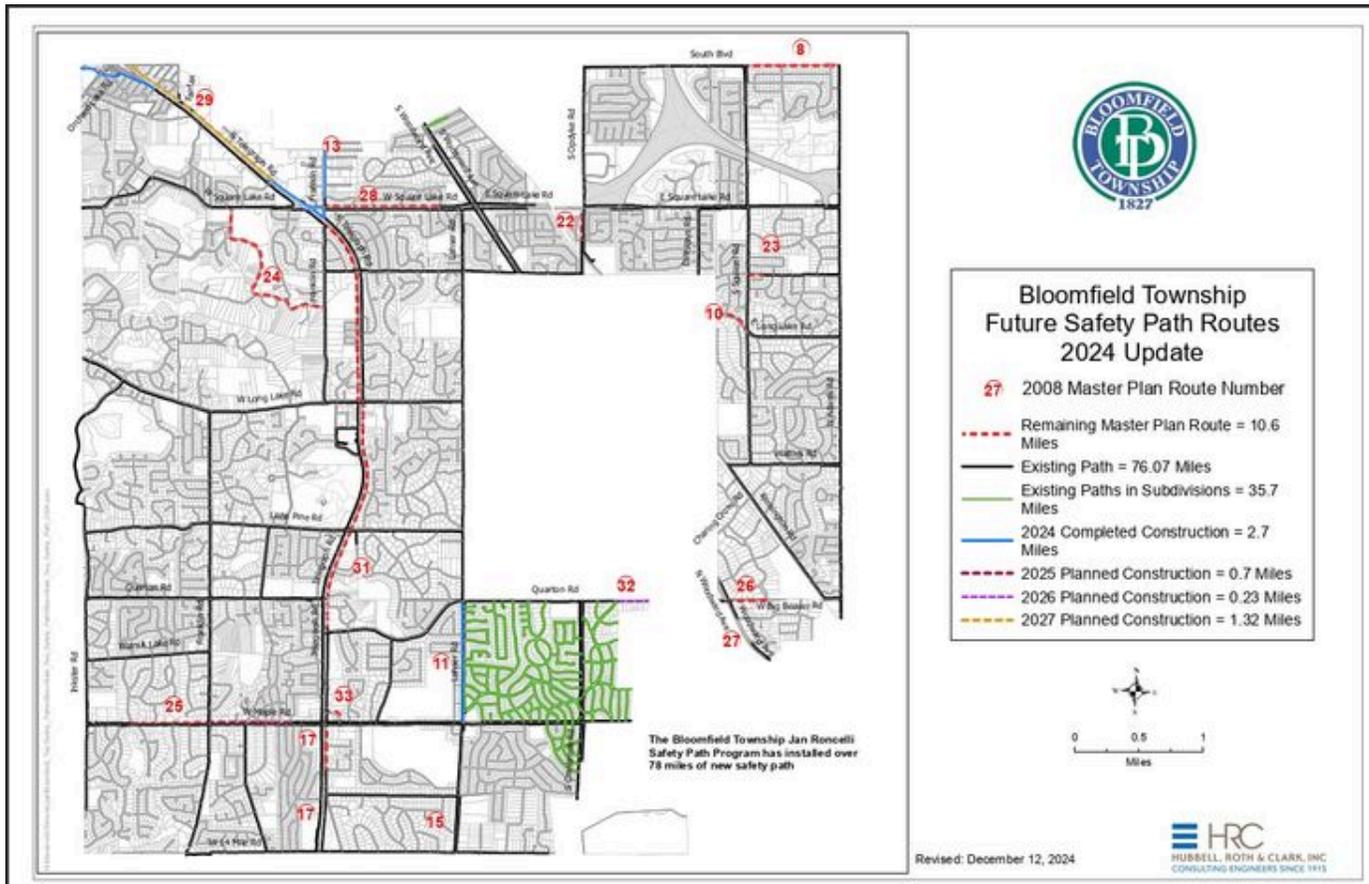


● Benefits	\$36,165	1.44%
● Capital Outlay	\$1,000	0.04%
● Contracted Services	\$1,700,000	67.53%
● Other	\$6,000	0.24%
● Professional Services	\$595,000	23.64%
● Supplies	\$2,500	0.10%
● Transfers Out	\$80,000	3.18%
● Utilities	\$500	0.02%
● Wages and Taxes	\$96,200	3.82%

Expenditures by Object Summary

Category	FY 2026 Estimated Amount	FY 2026 Budget	FY 2027 Budgeted	FY 2026 Budget vs. FY 2027 Budgeted (% Change)
Wages and Taxes	\$92,860	\$92,860	\$96,200	3.60%
Benefits	\$25,405	\$25,095	\$36,165	44.11%
Professional Services	\$670,000	\$850,000	\$595,000	-30.00%
Transfers Out	\$80,000	\$80,000	\$80,000	0.00%
Supplies	\$2,500	\$2,500	\$2,500	0.00%
Contracted Services	\$1,510,000	\$2,100,000	\$1,700,000	-19.05%
Other	\$6,000	\$6,000	\$6,000	0.00%
Utilities	\$500	-	\$500	-
Capital Outlay	\$1,000	\$1,000	\$1,000	0.00%
Total Expenditures	\$2,388,265	\$3,157,455	\$2,517,365	-20.27%

Map of Safety Paths



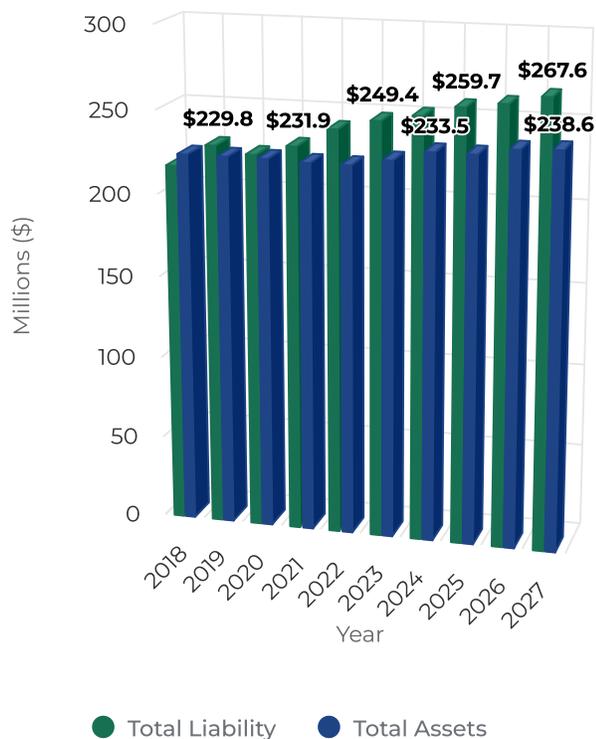
Long-Term Liabilities

Defined Benefit Pension Plan and Retiree Healthcare (OPEB)

The defined benefit pension plan was closed to new hires in 2005. Employees hired since then are enrolled in a defined contribution 401A plan. The Township sold pension obligation bonds in 2013 to help fund the defined benefit pension plan by diversifying the asset holdings into equities. The chart below illustrates the total pension liability and total pension assets over the past ten years.

The OPEB plan was closed to new hires in 2011. Employees hired since then are enrolled in a defined contribution Retirement Health Savings (RHS) plan. The chart below illustrates the total OPEB liability and total OPEB assets over the past ten years.

Defined Benefit Pension Plan Funding History



OPEB Plan Funding History



Debt Overview Summary

The following pages focus on debt from bonds that were issued to fund various types of projects and pension obligations, and exclude Water & Sewer Fund projects.

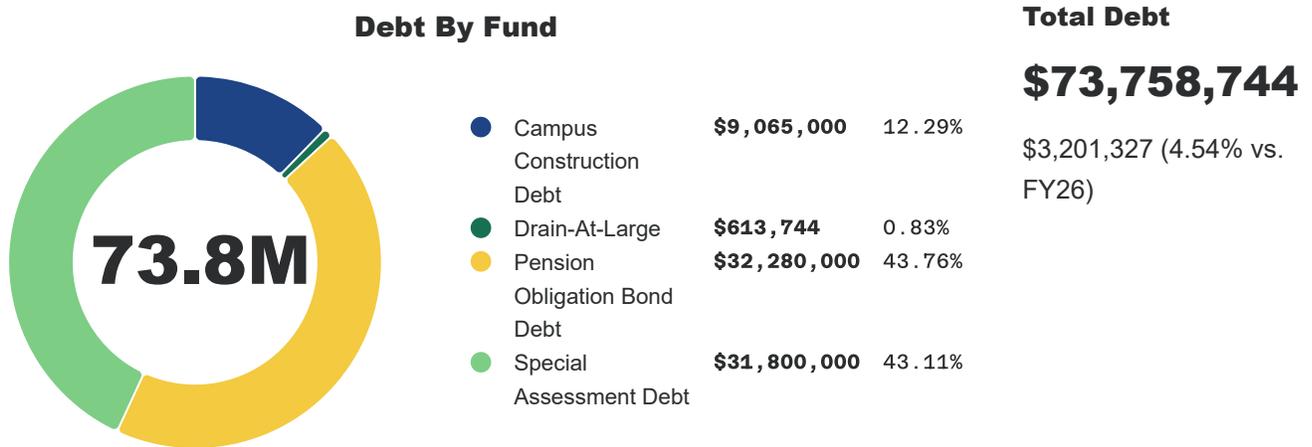
The Township will pay principal and interest during the fiscal year, totaling \$12,160,298. The pension obligation bonds are 48% of this total.

State statutes limit the amount of general obligation debt a governmental entity may issue to 10% of its state equalized valuation (SEV). Special assessment district (SAD) bonds and county bonds do not count towards this limit. The current Township SEV is 7,016,481,537 and the Township debt applicable to that limit is \$48,552,416 or 0.69% of SEV.

Debt Service Balances By Fund

The pension obligation bonds and campus construction bonds are paid for by all taxpayers. Both of these will be paid in full in May 2032.

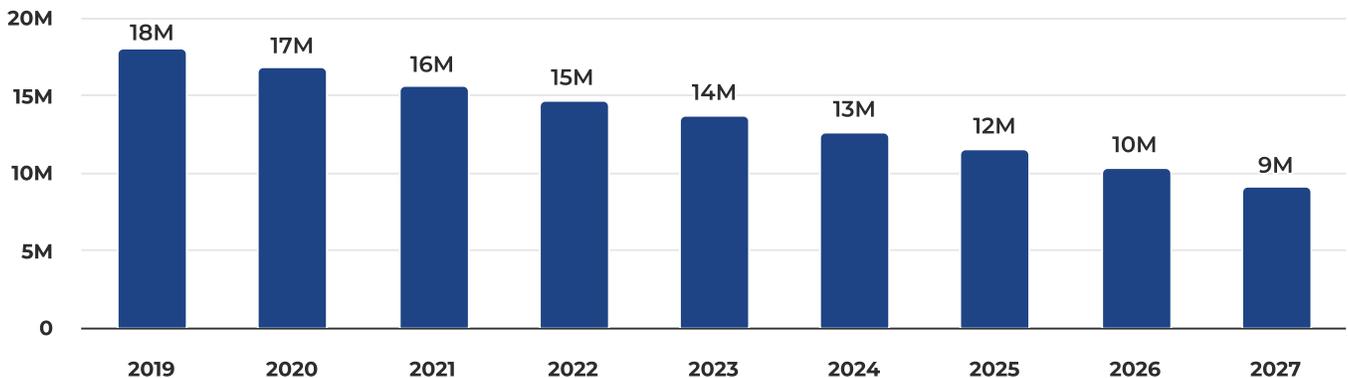
Special assessment debt is not paid by all taxpayers; only by the taxpayers who are in the district that has benefited from the road improvements.



Fund Name	FY2026	FY2027	% Change	\$ Change
Campus Construction Debt	\$10,330,000	\$9,065,000	-10.41%	-\$1,200,000
Pension Obligation Bond Debt	\$37,305,000	\$32,280,000	-11.69%	-\$4,940,000
Special Assessment Debt	\$22,005,000	\$31,800,000	-7.83%	-\$1,870,000
Drain-At-Large	\$917,417	\$613,744	-24.61%	-\$299,532
Total Debt	\$70,557,417	\$73,758,744	-10.54%	-\$8,309,532

Campus Construction Debt

In 2007, the Township sold \$26,000,000 in bonds for the construction of a new maintenance facility, a new central fire station, a new senior center and a major renovation to another fire station. The bonds were refunded in 2016 to take advantage of a lower interest rate on the outstanding principal. This debt is funded by a debt millage paid for by all property owners in the Township. **These bonds will be paid off in May 2032.**

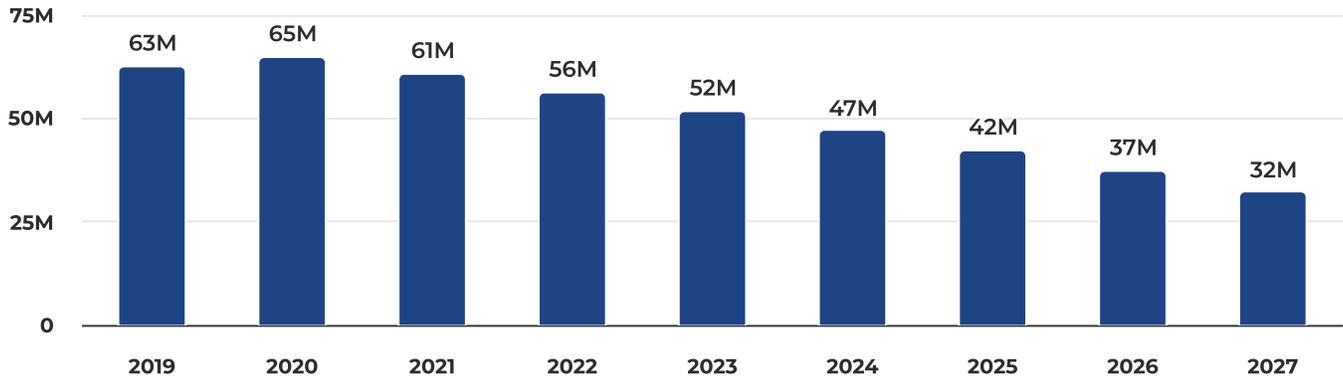


Fund Name	FY2026	FY2027	% Change	\$ Change
Campus Construction Debt	\$10,330,000	\$9,065,000	-10.41%	-\$1,200,000

Fund Name	FY2026	FY2027	% Change	\$ Change
Total Debt	\$10,330,000	\$9,065,000	-10.41%	-\$1,200,000

Pension Obligation Bond Debt

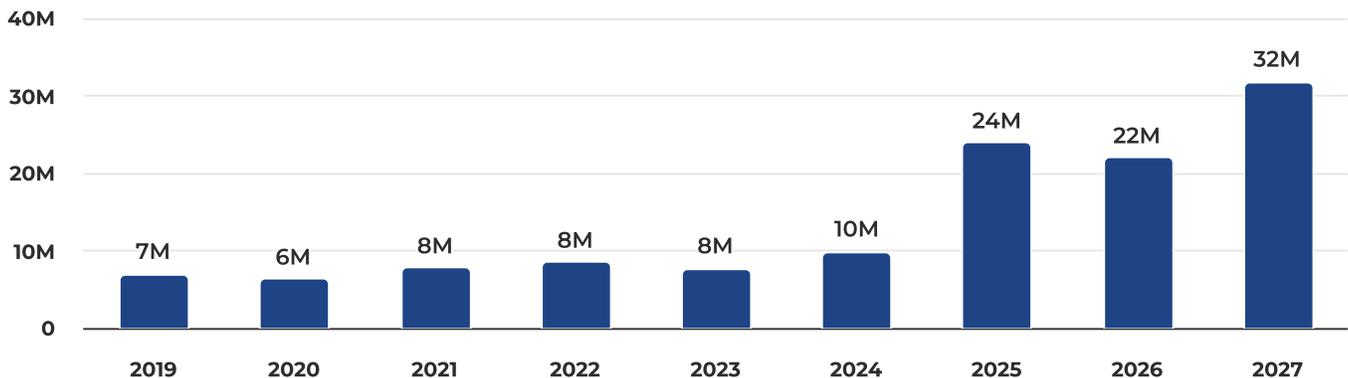
In 2013, the Township sold \$80,780,000 in bonds to fund the defined benefit pension plan. The bonds were refunded in 2019 to take advantage of a lower interest rate on the outstanding principal. This debt is funded by transfers from all the departments' budgets based on a census of how many active employees and retirees have the defined benefit pension plan benefit. This benefit plan was closed to new hires in 2005. **These bonds will be paid off in May 2032.**



Fund Name	FY2026	FY2027	% Change	\$ Change
Pension Obligation Bond Debt	\$37,305,000	\$32,280,000	-11.69%	-\$4,940,000
Total Debt	\$37,305,000	\$32,280,000	-11.69%	-\$4,940,000

Special Assessment Debt

In 2013, the Township had its first bond sale for a Road Special Assessment District (SAD). Road SAD's are established when there is a sufficient amount of support from the residents in a neighborhood who petition to have their roads repaved. When this occurs, the Township issues bonds to fund the project, and then collects assessments from the benefiting properties in the district over 15 years. When there are multiple SAD's in the same year, the Township will combine them into one bond sale for cost savings.

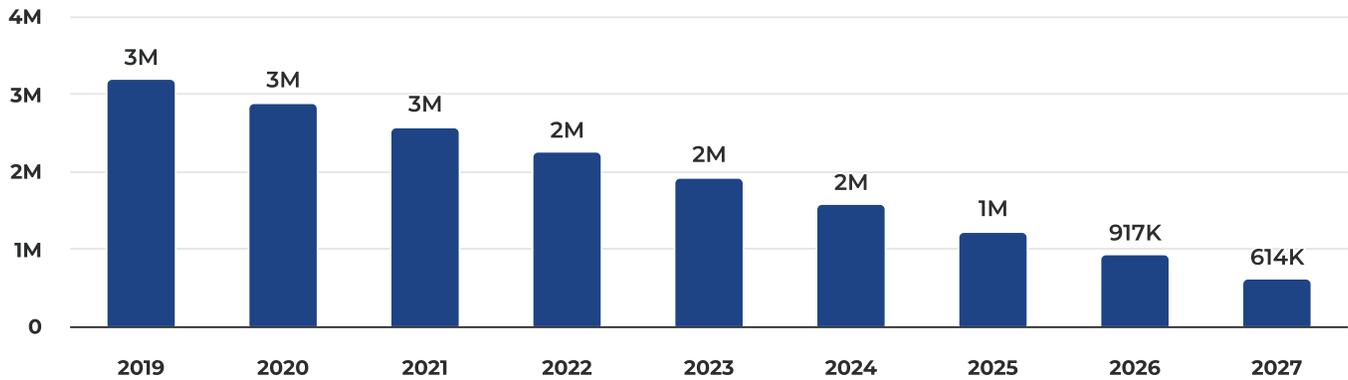


Fund Name	FY2026	FY2027	% Change	\$ Change
Special Assessment Debt	\$22,005,000	\$31,800,000	-7.83%	-\$1,870,000
Total Debt	\$22,005,000	\$31,800,000	-7.83%	-\$1,870,000



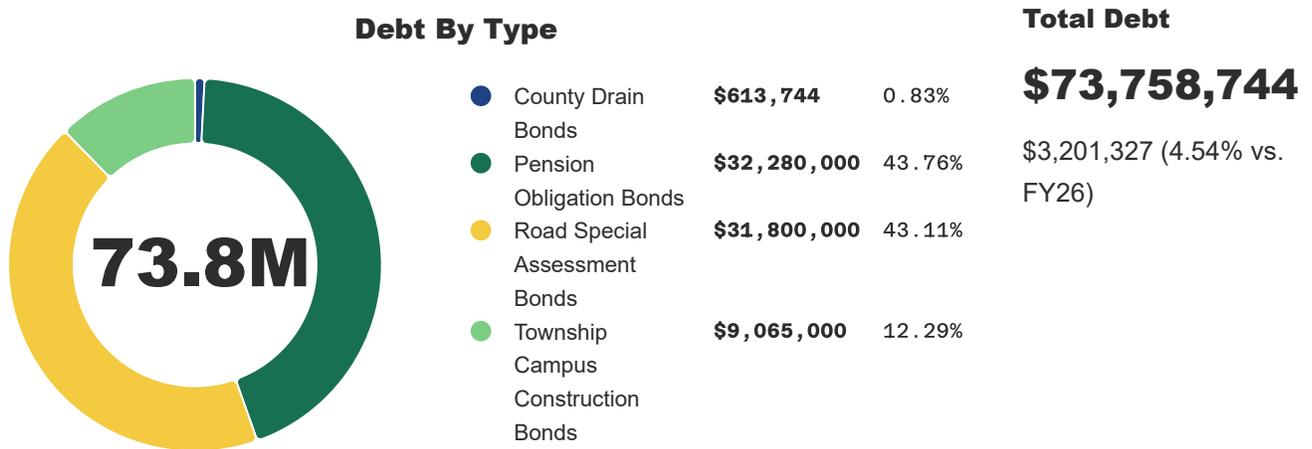
Drain-At-Large

There are multiple drainage districts throughout the Township that are under the jurisdiction of the Oakland County Water Resources Commission. When the county issues debt for the construction or maintenance of a Chapter 20 drain, the Township is responsible for a portion of that debt. This debt is funded by a debt millage paid for by all property owners in the Township.



Fund Name	FY2026	FY2027	% Change	\$ Change
Drain-At-Large	\$917,417	\$613,744	-24.61%	-\$299,532
Total Debt	\$917,417	\$613,744	-24.61%	-\$299,532

Debt By Type

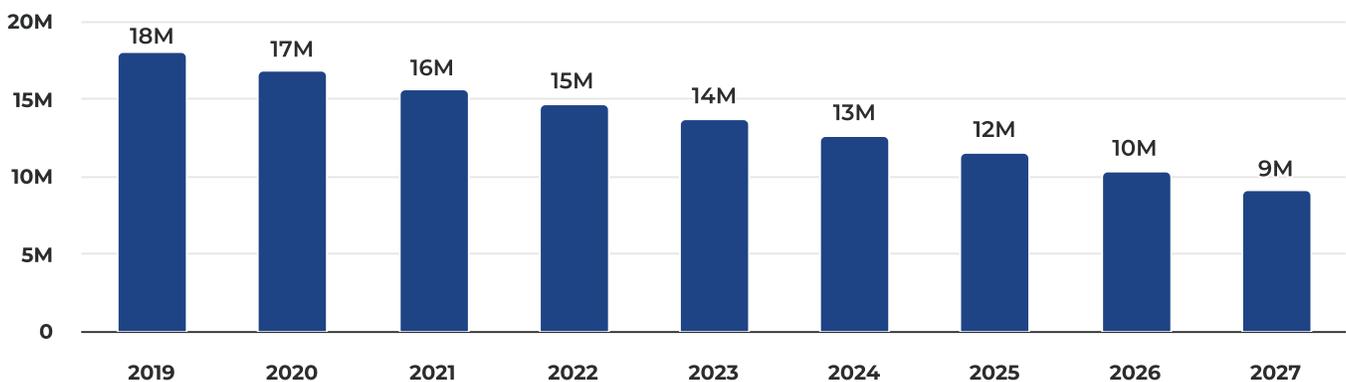


Total Debt
\$73,758,744
 \$3,201,327 (4.54% vs. FY26)

Fund Name	FY2026	FY2027	% Change	\$ Change
Township Campus Construction Bonds	\$10,330,000	\$9,065,000	-10.41%	-\$1,200,000
Pension Obligation Bonds	\$37,305,000	\$32,280,000	-11.69%	-\$4,940,000
Road Special Assessment Bonds	\$22,005,000	\$31,800,000	-7.83%	-\$1,870,000
County Drain Bonds	\$917,417	\$613,744	-24.61%	-\$299,532
Total Debt	\$70,557,417	\$73,758,744	-10.54%	-\$8,309,532

Township Campus Construction Bonds

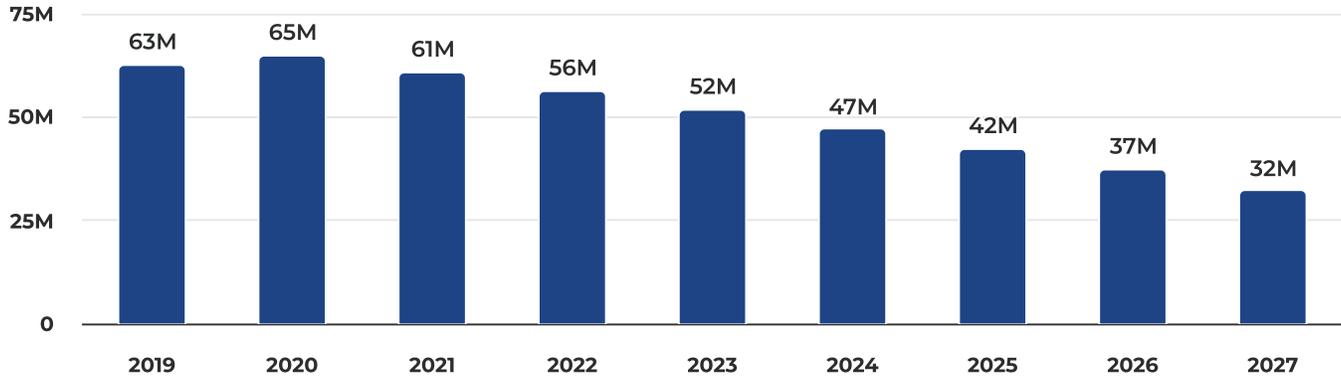
In 2007, the Township sold \$26,000,000 in bonds for the construction of a new maintenance facility, a new central fire station, a new senior center and a major renovation to another fire station. The bonds were refunded in 2016 to take advantage of a lower interest rate on the outstanding principal. This debt is funded by a debt millage paid for by all property owners in the Township. **These bonds will be paid off in May 2032.**



Fund Name	FY2026	FY2027	% Change	\$ Change
Township Campus Construction Bonds	\$10,330,000	\$9,065,000	-10.41%	-\$1,200,000
Total Debt	\$10,330,000	\$9,065,000	-10.41%	-\$1,200,000

Pension Obligation Bonds

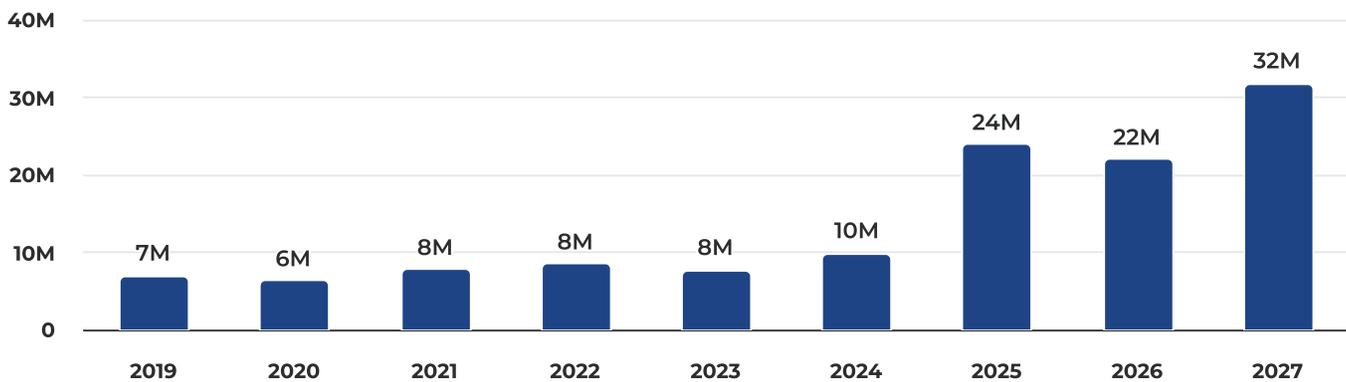
In 2013, the Township sold \$80,780,000 in bonds to fund the defined benefit pension plan. The bonds were refunded in 2019 to take advantage of a lower interest rate on the outstanding principal. This debt is funded by transfers from all the departments' budgets based on a census of how many active employees and retirees have the defined benefit pension plan benefit. This benefit plan was closed to new hires in 2005. **These bonds will be paid off in May 2032.**



Fund Name	FY2026	FY2027	% Change	\$ Change
Pension Obligation Bonds	\$37,305,000	\$32,280,000	-11.69%	-\$4,940,000
Total Debt	\$37,305,000	\$32,280,000	-11.69%	-\$4,940,000

Road Special Assessment Bonds

In 2013, the Township had its first bond sale for a Road Special Assessment District (SAD). Road SAD's are established when there is a sufficient amount of support from the residents in a neighborhood who petition to have their roads repaved. When this occurs, the Township issues bonds to fund the project, and then collects assessments from the benefiting properties in the district over 15 years. When there are multiple SAD's in the same year, the Township will combine them into one bond sale for cost savings.

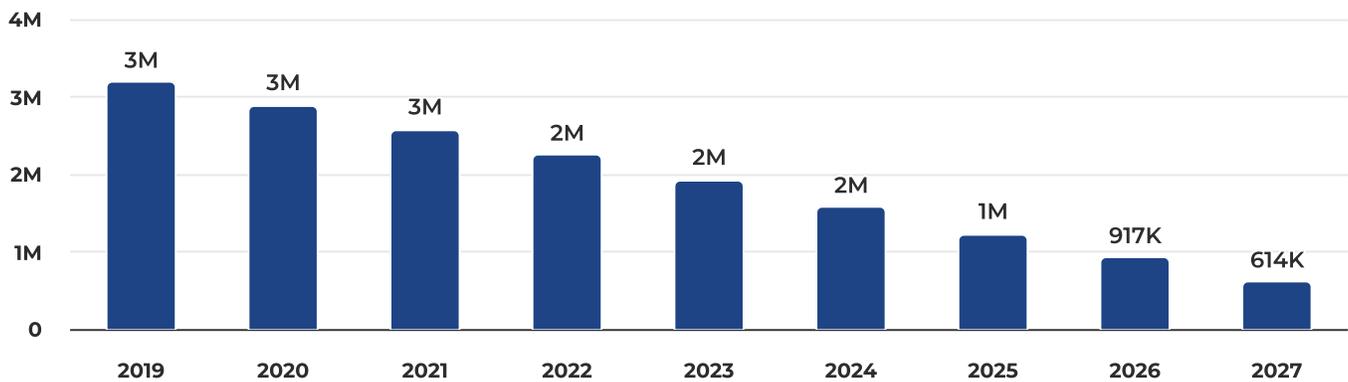


Fund Name	FY2026	FY2027	% Change	\$ Change
2013 SAD 404-405 Knob Hill, Thorncrest	\$100,000	\$50,000	-33.33%	-\$50,000
2024 SAD 426-427 Bloomfield Village 1 & 2	\$14,475,000	\$13,660,000	-5.14%	-\$785,000
2014 SAD 406-409 Wabeek 5&6, Hickory Hts & Eastover, Carillon Hills, Echo Park	\$780,000	\$530,000	-24.27%	-\$250,000
2015 SAD 411-414 Kentmoor, Dell Rose Gardens, Concord	\$340,000	\$255,000	-20.00%	-\$85,000

Fund Name	FY2026	FY2027	% Change	\$ Change
Green, Palmer Woods Est				
2016 SAD 415 Hickory Grove Hills	\$220,000	\$180,000	-15.38%	-\$40,000
2018 SAD 417-418				
Overbrook, Chestnut Run North	\$1,215,000	\$1,040,000	-12.59%	-\$175,000
2019 SAD 419 Chestnut Run South	\$400,000	\$350,000	-12.09%	-\$55,000
2020 SAD 420, 421, 423 & 600 Pinewood Ct, Still Meadow, Sandalwood, Lauren Ct	\$950,000	\$845,000	-9.95%	-\$105,000
2021 SAD 424 Kirkwood	\$990,000	\$880,000	-10.00%	-\$110,000
2023 SAD 425 Kirkway Rd	\$2,535,000	\$2,320,000	-7.82%	-\$215,000
2025 SAD 428-429	-	\$11,690,000	-	-
Bloomfield Village 3 & 4				
Total Debt	\$22,005,000	\$31,800,000	-7.83%	-\$1,870,000

County Drain Bonds

There are multiple drainage districts throughout the Township that are under the jurisdiction of the Oakland County Water Resources Commission. When the county issues debt for construction or maintenance of a Chapter 20 drain, the Township is responsible for a portion of that debt. This debt is funded by a debt millage paid for by all property owners in the Township.

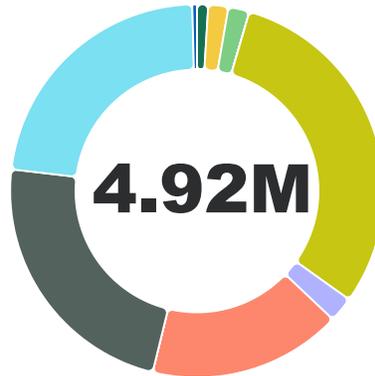


Fund Name	FY2026	FY2027	% Change	\$ Change
CSO Drain	\$751,837	\$613,744	-15.52%	-\$138,092
Dan Devine Drain	\$165,580	-	-49.37%	-\$161,440
Total Debt	\$917,417	\$613,744	-24.61%	-\$299,532

Capital Improvement Plan

One Year Plan

FY27 Total Funding Requested by Department



Assessor	\$0	0.00%
Building Inspection	\$48,000	0.97%
Buildings & Grounds	\$85,000	1.73%
Cable and Community Relations	\$90,000	1.83%
Dispatch	\$0	0.00%
District Court	\$0	0.00%
Elections	\$0	0.00%
Engineering & Environmental	\$0	0.00%
Fire	\$1,493,500	30.33%
General Fund Capital	\$108,500	2.20%
Information Technology	\$825,000	16.75%
Motor Pool	\$0	0.00%
Ordinance	\$0	0.00%
Police	\$1,134,000	23.03%
Road	\$1,120,000	22.75%
Senior Services	\$20,000	0.41%

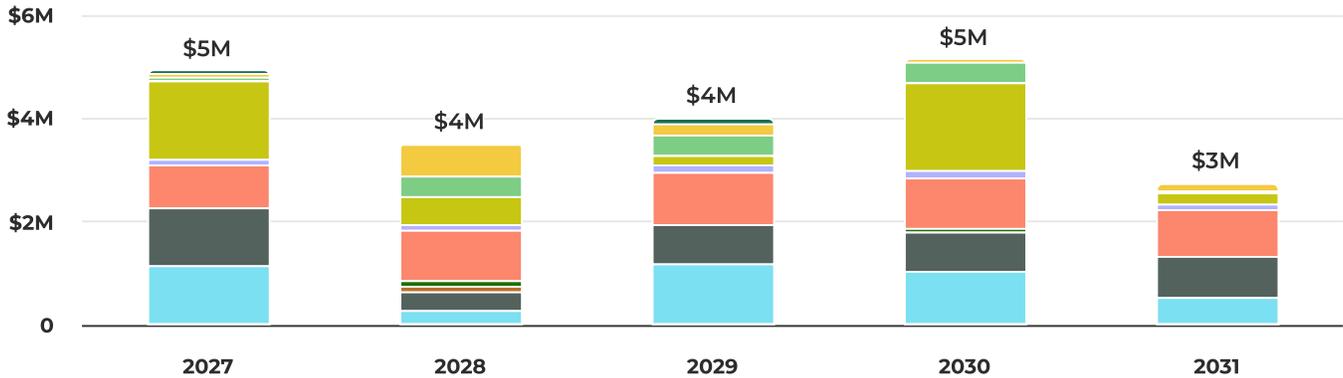
FY27 Capital Cost Breakdown



Capital Costs	\$4,924,000	100.00%
Operational Costs	\$0	0.00%

Capital Improvement Multi-Year Plan

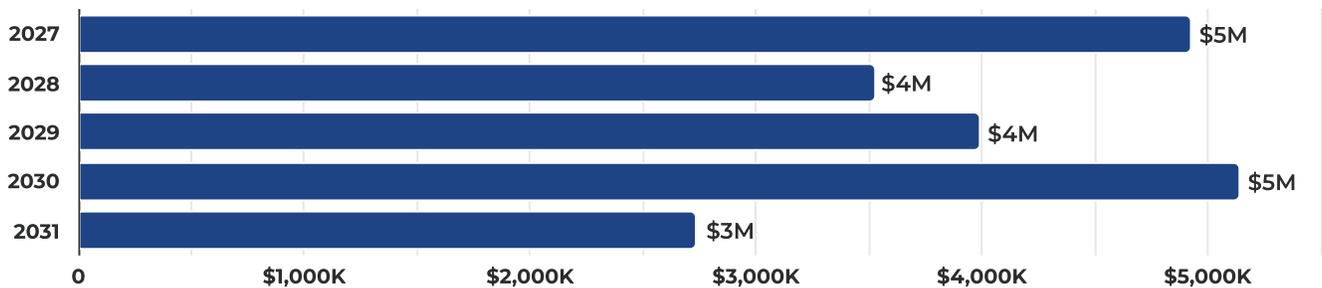
FY27 - FY31 Total Funding Requested by Department



Funding by Department Totals (all years)

Department	Total Funding	Percentage
Assessor	\$0	0.00%
Building Inspection	\$198,000	0.97%
Buildings & Grounds	\$1,105,000	5.44%
Cable and Community Relations	\$1,340,000	6.60%
Dispatch	\$0	0.00%
District Court	\$0	0.00%
Elections	\$0	0.00%
Engineering & Environmental	\$0	0.00%
Fire	\$4,129,500	20.33%
General Fund Capital	\$608,500	3.00%
Information Technology	\$4,675,000	23.01%
Motor Pool	\$175,000	0.86%
Ordinance	\$100,000	0.49%
Police	\$3,814,000	18.77%
Road	\$4,010,000	19.74%
Senior Services	\$160,000	0.79%

FY27 - FY31 Capital Cost Breakdown

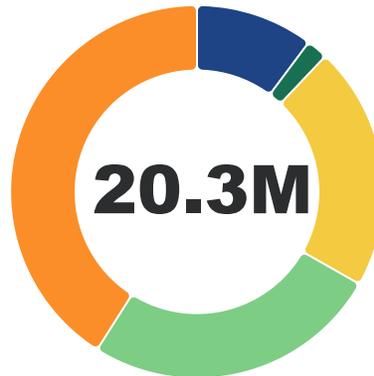


Capital Cost Totals (all years)

Category	Total Cost	Percentage
Capital Costs	\$20,315,000	100.00%
Operational Costs	\$0	0.00%

Capital Improvement Plan - Project Types

FY27 - FY31 Capital Costs By Project Type



● Buildings and Facilities	\$2,075,000	10.21%
● Computer Hardware and Related Equipment	\$375,000	1.85%
● Computer Software	\$4,300,000	21.17%
● Other Equipment, Furniture and Fixtures	\$5,232,000	25.75%
● Vehicles	\$8,333,000	41.02%

Buildings and Facilities

	FY2027	FY2028	FY2029	FY2030	FY2031	Total
Total Buildings and Facilities	\$85,000	\$1,075,000	\$505,000	\$410,000	\$0	\$2,075,000

Computer Hardware and Related Equipment

	FY2027	FY2028	FY2029	FY2030	FY2031	Total
Total Computer Hardware and Related Equipment	\$0	\$125,000	\$125,000	\$125,000	\$0	\$375,000

Computer Software

	FY2027	FY2028	FY2029	FY2030	FY2031	Total
Total Computer Software	\$825,000	\$850,000	\$875,000	\$875,000	\$875,000	\$4,300,000

Other Equipment, Furniture and Fixtures

	FY2027	FY2028	FY2029	FY2030	FY2031	Total
Total Other Equipment, Furniture and Fixtures	\$2,016,000	\$939,000	\$759,000	\$759,000	\$759,000	\$5,232,000

Vehicles

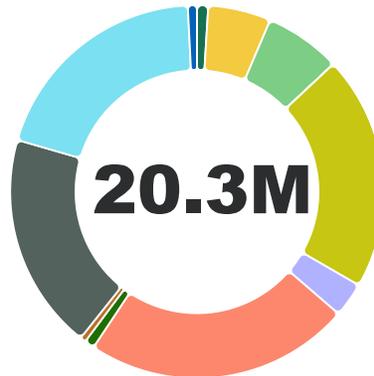
	FY2027	FY2028	FY2029	FY2030	FY2031	Total
Total Vehicles	\$1,998,000	\$535,000	\$1,730,000	\$2,970,000	\$1,100,000	\$8,333,000

Grand Total

	FY2027	FY2028	FY2029	FY2030	FY2031	Total
Grand Total	\$4,924,000	\$3,524,000	\$3,994,000	\$5,139,000	\$2,734,000	\$20,315,000

Capital Improvement Plan - Departments

FY27 - FY31 Capital Costs by Department



Assessor	\$0	0.00%
Building Inspection	\$198,000	0.97%
Buildings & Grounds	\$1,105,000	5.44%
Cable and Community Relations	\$1,340,000	6.60%
Dispatch	\$0	0.00%
District Court	\$0	0.00%
Elections	\$0	0.00%
Engineering & Environmental	\$0	0.00%
Fire	\$4,129,500	20.33%
General Fund Capital	\$608,500	3.00%
Information Technology	\$4,675,000	23.01%
Motor Pool	\$175,000	0.86%
Ordinance	\$100,000	0.49%
Police	\$3,814,000	18.77%
Road	\$4,010,000	19.74%
Senior Services	\$160,000	0.79%

Assessor

	FY2027	FY2028	FY2029	FY2030	FY2031	Total
Total Assessor	\$0	\$0	\$0	\$0	\$0	\$0

Building Inspection

	FY2027	FY2028	FY2029	FY2030	FY2031	Total
Total Building Inspection	\$48,000	\$50,000	\$100,000	\$0	\$0	\$198,000

Buildings & Grounds

	FY2027	FY2028	FY2029	FY2030	FY2031	Total
Total Buildings & Grounds	\$85,000	\$590,000	\$220,000	\$60,000	\$150,000	\$1,105,000

Cable and Community Relations

	FY2027	FY2028	FY2029	FY2030	FY2031	Total
Total Cable and Community Relations	\$90,000	\$400,000	\$400,000	\$400,000	\$50,000	\$1,340,000

Dispatch

	FY2027	FY2028	FY2029	FY2030	FY2031	Total
Total Dispatch	\$0	\$0	\$0	\$0	\$0	\$0



District Court

	FY2027	FY2028	FY2029	FY2030	FY2031	Total
Total District Court	\$0	\$0	\$0	\$0	\$0	\$0

Elections

	FY2027	FY2028	FY2029	FY2030	FY2031	Total
Total Elections	\$0	\$0	\$0	\$0	\$0	\$0

Engineering & Environmental

	FY2027	FY2028	FY2029	FY2030	FY2031	Total
Total Engineering & Environmental	\$0	\$0	\$0	\$0	\$0	\$0

Fire

	FY2027	FY2028	FY2029	FY2030	FY2031	Total
Total Fire	\$1,493,500	\$539,000	\$199,000	\$1,699,000	\$199,000	\$4,129,500

General Fund Capital

	FY2027	FY2028	FY2029	FY2030	FY2031	Total
Total General Fund Capital	\$108,500	\$125,000	\$125,000	\$125,000	\$125,000	\$608,500

Information Technology

	FY2027	FY2028	FY2029	FY2030	FY2031	Total
Total Information Technology	\$825,000	\$975,000	\$1,000,000	\$1,000,000	\$875,000	\$4,675,000

Motor Pool

	FY2027	FY2028	FY2029	FY2030	FY2031	Total
Total Motor Pool	\$0	\$120,000	\$0	\$55,000	\$0	\$175,000

Ordinance

	FY2027	FY2028	FY2029	FY2030	FY2031	Total
Total Ordinance	\$0	\$100,000	\$0	\$0	\$0	\$100,000

Police

	FY2027	FY2028	FY2029	FY2030	FY2031	Total
Total Police	\$1,134,000	\$350,000	\$765,000	\$765,000	\$800,000	\$3,814,000

Road

	FY2027	FY2028	FY2029	FY2030	FY2031	Total
Total Road	\$1,120,000	\$240,000	\$1,150,000	\$1,000,000	\$500,000	\$4,010,000

Senior Services

	FY2027	FY2028	FY2029	FY2030	FY2031	Total
Total Senior Services	\$20,000	\$35,000	\$35,000	\$35,000	\$35,000	\$160,000

Grand Total

	FY2027	FY2028	FY2029	FY2030	FY2031	Total
Grand Total	\$4,924,000	\$3,524,000	\$3,994,000	\$5,139,000	\$2,734,000	\$20,315,000