APPROVED

Fredonia Township Board Regular Meeting
June 15, 2026 6:30 PM
Fredonia Township Hall
8803 17 Mile Rd, Marshall, MI 49068

MINUTES

BOARD MEMBERS present: ☒ Terry Day, Supervisor ☒ Meg Bosserd, Clerk ☒ Kyler Speaker, Treasurer ☒Cathy Combs, Trustee ☒ John Miller, Trustee

STAFF present ☒ Phil Damon, Fire Chief ☒ Jacob Washburn, Deputy Supervisor/FD Training Officer
☐ Doug Damon, Sexton ☒ George Crandall, Twp. Planning Committee
☒ Terry Travis, Code Enforcement Officer ☐ Carl Fowler, Zoning Administrator & Permit Coordinator
☐ Ben Lark, Chairman Parks and Recreation

CALL TO ORDER: T. Day called the meeting to order at 6:30 PM.

PLEDGE OF ALLEGIANCE: Led by all.

ROLL CALL: Present: Cathy Combs, Meg Bosserd, Terry Day, Kyler Speaker, John Miller Absent: None

AGENDA ADDITIONS/DELETIONS: M. Bosserd added the following items under New Business: 2026-2027 Budget, Fire Truck Tires, Fire Station Heating Unit, Budget Adjustments, Options for Placement of Industrial Zoning District, and Group Child Care Home.

PUBLIC COMMENT FOR ITEMS ON AGENDA: None.

CORRESPONDENCE: Resident emailed thanking the township for getting her road patched.

MINUTES FROM PREVIOUS MONTH: Public Hearing (2026-27 Budget): May 18, 2026
Regular Board Meeting: May 18, 2026

J. Miller made a motion and K. Speaker supported to approve the minutes as printed for the May 18, 2026 Budget Hearing and the May 18, 2026 Regular Board Meeting. Motion carried unanimously.

APPROVED AS READ

FINANCIAL REPORT: K. Speaker presented his report for the month of May (attached). We will review budget adjustments later on in the meeting under New Business. State Revenue Sharing is trending down. With budget adjustments, we should still come out ahead in fiscal year 2025-2026.

FILE FOR AUDIT

READING OF THE BILLS by M. Bosserd
M. Bosserd provided a complete check register for the Board to review dated May 19, 2026 – June 15, 2026 (attached). M. Bosserd noted that the advance for the 2026 Road Project was paid to the Calhoun County Road Commission.

J. Miller made a motion and K. Speaker supported to approve the check register as presented.

Upon roll call vote, the following voted:
"Aye": Cathy Combs, Meg Bosserd, Terry Day, Kyler Speaker, John Miller
"Nay": None.

T. Day declared the check register approved.

APPROVED AS READ

REPORTS:

FIRE: There were 8 fire and 12 medical calls for the month of May 2026. Training this month: pump operations, drafting water and small equipment usage. Continuing Education is done for the summer of 2026 and will resume in September of 2026. Equipment: Pump test on trucks has been completed and all annual service on trucks has been completed. Activities: Our annual golf outing will be held this Saturday, June 20th, 2026 at Marshall Country Club. Personnel: We would like to extend a thank you to Captain Mike Russell for painting the front walk-through door on Station #1. Jacob Washburn provided an update on the grants that the Fire Department is pursuing.

CEMETERY: M. Bosserd read the report from D. Damon. There have been three burials at Lyon Lake Cemetery this past month.

ROADS: We are on track for the 2026 project. The next meeting will be on August 11, 2026.

CODE ENFORCEMENT: A resident provided T. Travis with a list of complaints that he is looking into. He is going to connect with C. Fowler regarding pigs on a property. The letter for the property on 12 Mile is ready and he will bring it to M. Bosserd tomorrow for her to send certified.

PLANNING: The next meeting will be on July 15, 2026. There will be a Public Hearing concerning Group Child Care Homes.

ZONING: C. Fowler provided a report to M. Bosserd. Ten permits were issued in the month of May (list attached).

PARKS & RECREATION: M. Bosserd read a report from B. Lark (below).

I. I have been meeting with Ryan Reincke, of the County Conservation District regarding the Jenney Woods property. Plans are to put in some gravel fill for the parking lot. That area is quite low and the heavy rain made it unusable for a while.

II. We made some final plans on creating an extension to the walking trail. He would like to rent a tractor for two days to help with some of that work and to spread the gravel. I supported that decision.

III. Also, he put together a short film on the Jenney Woods property and activities. It covers the story of native prairie grass including the early history, the Township Fire Department doing the controlled burn and the future use of the acreage. If you go to You Tube, Jenney Woods, Calhoun Conservation District you all can view it for Free! Within a couple of days the site got something like 7000 "hits" so there are a lot more people that now know about our project. Take a look and let us know what you think.

OLD BUSINESS:

***Eckford Fire Protection Agreement:** T. Day met with Bruce Rapp, Eckford Township's Supervisor, last Monday. They discussed the language, amount, and length of agreement. The Eckford Township Board meeting is tonight and the Fire Protection Agreement is on the agenda. B. Rapp said he will call T. Day tomorrow with an update.

NEW BUSINESS:

***2026-2027 Budget:** K. Speaker made a motion and M. Bosserd supported to approve the 2026-2027 Budget (attached).

APPROVED

Upon roll call vote, the following voted:
"Aye": Cathy Combs, Meg Bosserd, Terry Day, Kyler Speaker, John Miller
"Nay": None.

T. Day declared the 2026-2027 Budget approved.

***Fire Board:** M. Bosserd commented that the idea of having a Fire Board for Fredonia Township has been mentioned for a while. She and C. Combs looked into Fire Boards of neighboring townships as examples. A Fire Board would serve as a liaison between the Township Board and the Fire Department.

K. Speaker made a motion and C. Combs supported to give the Township Board permission to contact the township attorney for necessary steps to create a Fire Department Board.

Upon roll call vote, the following voted:
"Aye": Cathy Combs, Meg Bosserd, Terry Day, Kyler Speaker, John Miller
"Nay": None.

T. Day declared the motion approved.

***Zoning Map:** The Planning Commission reviewed the most recent map provided by the County at their meeting last Wednesday. They found two errors that they asked to be corrected. Brent Thelen who handles having the maps printed is out of the office.

***Election Inspector Rate**: Our current rate for Election Inspectors is $13 per hour. We provide food and schedule shifts. Minimum wage is going up to $15 per hour in January 2027. K. Speaker made a motion and M. Bosserd supported to increase Election Inspector pay to $15 per hour and to tie the rate to state minimum wage requirements.

Upon roll call vote, the following voted:
"Aye": Cathy Combs, Meg Bosserd, Terry Day, Kyler Speaker, John Miller
"Nay": None.

T. Day declared the motion approved.

***Tax Mailings:** T. Day made a motion and J. Miller supported to pay a designee of the Treasurer $15 per hour to help with the mailing of taxes.

Upon roll call vote, the following voted:
"Aye": Cathy Combs, Meg Bosserd, Terry Day, John Miller
"Nay": None.
"Abstain": Kyler Speaker

T. Day declared the motion approved.

***Master Plan:** Under the Michigan Planning Enabling Act (MPEA), a township's master plan must be reviewed at least every five years. This is a statutory requirement. G. Crandall will look into what exactly is needed as far as updates.

***Fire Truck Tires:** J. Washburn emailed two quotes to M. Bosserd during the meeting. The meeting had a recess from 7:53 p.m. to 8:00 p.m. to allow M. Bosserd to print. Best One Fleet Service's quote came in at $4,110.80 total while Dally Tire Company is $6,696 for the tires plus labor at $150 an hour.

APPROVED

K. Speaker made a motion and J. Miller supported to move forward with Best One Fleet Service for the new tires for the amount of $4,110.80.

Upon roll call vote, the following voted:
"Aye": Cathy Combs, Meg Bosserd, Terry Day, Kyler Speaker, John Miller
"Nay": None.

T. Day declared the motion approved.

***Fire Station Heating Units:** P. Damon provided two quotes for two heating units for the fire station. Eric Dale Heating and Air Conditioning, Inc. and Able Heating & Cooling both quoted $8,320. M. Bosserd made a motion and C. Combs supported to approve moving forward with Able Heating & Cooling to install two heating units with costs not to exceed $9,000. This is to be done in fiscal year 2026-2027.

Upon roll call vote, the following voted:
"Aye": Cathy Combs, Meg Bosserd, Terry Day, Kyler Speaker, John Miller
"Nay": None.

T. Day declared the motion approved.

***Options for Industrial Zoning District:** Fredonia Township has no current industrial zoning. G. Crandall provided the following three options for a potential Industrial Zoning District.

1) Good Property - parcel# 11-102-051-00 to be rezoned to Future Use Industrial. There was a Public Hearing held on July 16, 2025.
2) Division Drive - that the "Future Use" Industrial area adjacent to Division Drive (parcel #'s 11-102-042-20, 11-102-042-00, 11-102-039-00) be changed to "Current" Industrial with the exception of the Woods residential property (parcel # 11-102-042-10)
3) Expand one or both of these areas.

T. Day made a motion and C. Combs supported to have the Planning Commission proceed with changing the zoning of the area adjacent to Division Drive from "Future Use" to "Current" Industrial with the exception of the Woods residential property.

Upon roll call vote, the following voted:
"Aye": Cathy Combs, Meg Bosserd, Terry Day, John Miller
"Nay": Kyler Speaker

T. Day declared the motion approved.

There will be a Public Hearing scheduled for August and this will go the Calhoun County Planning Commission for their recommendation. This will then come back to the Board.

T. Day made a motion and K. Speaker supported to table the rezoning of the Good property to the next regular Board meeting. Motion carried unanimously.

***Budget Adjustments:** K. Speaker and M. Bosserd presented a list of budget adjustments (attached). C. Combs made a motion and T. Day supported to accept the budget adjustments as presented.

Upon roll call vote, the following voted:
"Aye": Cathy Combs, Meg Bosserd, Terry Day, Kyler Speaker, John Miller

APPROVED

"Nay": None.

T. Day declared the budget adjustments approved.

***Group Child Care Home:** K. Speaker made a motion and T. Day supported for the Planning Commission to proceed with holding a Public Hearing for updating the ordinance for Group Child Care Homes. Motion carried unanimously.

PUBLIC COMMENT (for any new issues):
*G. Crandall said the Planning Commission is working on bylaws that will be sent to the Board.
*There was discussion regarding the Fire Board.

BOARD COMMENT (TIME LIMIT-3 MINUTES PER ISSUE PER PERSON):
*J. Miller commented that Public Hearings do bear weight.
*K. Speaker said that tax bills will be mailed out soon.
*M. Bosserd will be out of town June 25-July 3, 2026. C. Combs will be checking the mail, drop box, and messages.
*C. Combs brought up that the Fire Department may want to consider buying their own tank and suggested getting quotes from Crystal Flash.
*T. Day thanked those present.

ADJOURNMENT: Meeting adjourned at 9:00 PM.

Minutes prepared by M. Bosserd

Meg Bosserd, Township Clerk Meg Bosserd Date: 7/21/26

Terry Day, Township Supervisor Terry R. Day Date: 7/21/26

GL Number	Description	25-26 Amended Budget	YTD Balance 05/31/2026 Normal (Abnormal)	Activity For 05/31/2026 Increase (Decrease)	Available Balance 05/31/2026 Normal (Abnormal)	% Bdgt Used
Fund: 101 GENERAL FUND						
Account Category: Revenues						
Department: 000						
101-000-402.000	CURRENT REAL PROPERTY TAX	72,892.00	70,207.90	0.00	2,684.10	96.32
101-000-425.000	TAX AGREEMENT- SANDHILL	500.00	602.60	0.00	(102.60)	120.52
101-000-447.000	PROPERTY TAX ADMINISTRATION FEE	36,884.00	35,750.00	0.00	1,134.00	96.93
101-000-448.000	SUMMER TAX COLLECTION FEE	1,900.00	1,900.00	0.00	0.00	100.00
101-000-451.000	BUILDING PERMIT FEES	8,000.00	5,100.00	780.00	2,900.00	63.75
101-000-452.000	ELECTRICAL PERMIT FEES	3,000.00	713.00	178.00	2,287.00	23.77
101-000-453.000	PLUMBING PERMIT FEES	1,000.00	459.00	207.00	541.00	45.90
101-000-454.000	MECHANICAL PERMIT FEES	2,500.00	1,367.00	375.00	1,133.00	54.68
101-000-455.000	PERMIT ADMIN FEES ($75/PERMIT)	6,500.00	3,275.00	675.00	3,225.00	50.38
101-000-499.000	TWIN VALLEY TRAILER TAX	1,000.00	759.00	(85.00)	241.00	75.90
101-000-543.000	STATE GRANTS - PUBLIC SAFETY	0.00	4,730.00	4,730.00	(4,730.00)	100.00
101-000-573.000	LOCAL COMM STAB & METRO ACT	350.00	419.58	180.81	(69.58)	119.88
101-000-574.000	STATE SHARED REVENUE	168,987.00	138,426.35	(2,847.00)	30,560.65	81.92
101-000-607.000	CONDITIONAL USE	500.00	500.00	0.00	0.00	100.00
101-000-622.000	ZONING FEES	2,800.00	1,685.00	80.00	1,115.00	60.18
101-000-633.000	ECKFORD FIRE PROTECTION FEES	24,000.00	0.00	0.00	24,000.00	0.00
101-000-634.000	GRAVE OPENINGS & FOUNDATIONS	8,500.00	18,100.00	3,170.00	(9,600.00)	212.94
101-000-643.000	CEMETERY LOT SALES/INCOME	2,500.00	5,000.00	0.00	(2,500.00)	200.00
101-000-664.000	INTEREST AND DIVIDENDS	12,000.00	11,662.69	1,784.83	337.31	97.19
101-000-667.000	TOWNSHIP HALL RENT	8,000.00	8,200.00	1,000.00	(200.00)	102.50
101-000-668.000	CABLE FRANCHISE FEES	3,500.00	4,149.39	988.82	(649.39)	118.55
101-000-694.000	MISC INCOME	0.00	3.44	0.00	(3.44)	100.00
Total Dept 000		365,313.00	313,009.95	11,217.46	52,303.05	85.68
Revenues		365,313.00	313,009.95	11,217.46	52,303.05	85.68
Account Category: Expenditures						
Department: 101 TRUSTEES						
101-101-702.000	TRUSTEES SALARIES/WAGES	4,000.00	2,700.00	600.00	1,300.00	67.50
101-101-715.000	TRUSTEES FICA/MEDICARE EXPENSE	310.00	206.52	45.90	103.48	66.62
Total Dept 101 - TRUSTEES		4,310.00	2,906.52	645.90	1,403.48	67.44
Department: 171 SUPERVISOR						
101-171-702.000	SUPERVISOR SALARIES/WAGES	9,000.00	8,250.00	750.00	750.00	91.67
101-171-704.000	SALARIES & WAGES/PER EVENT/HOURLY	900.00	0.00	0.00	900.00	0.00
101-171-715.000	SUPERVISOR FICA/MEDICARE EXPENSE	760.00	631.13	57.38	128.87	83.04
101-171-956.000	SUPERVISOR MISCELLANEOUS EXPENSE	360.00	330.00	30.00	30.00	91.67
Total Dept 171 - SUPERVISOR		11,020.00	9,211.13	837.38	1,808.87	83.59
Department: 191 ELECTIONS						
101-191-702.000	ELECTIONS SALARIES/WAGES	1,581.00	0.00	0.00	1,581.00	0.00
101-191-715.000	ELECTIONS FICA/MEDICARE EXPENSE	390.00	0.00	0.00	390.00	0.00
101-191-726.000	ELECTIONS SUPPLIES	2,000.00	381.21	0.00	1,618.79	19.06
101-191-730.000	ELECTIONS POSTAGE	300.00	0.00	0.00	300.00	0.00
101-191-833.000	ELECTIONS EQUIPMENT MAINTENANCE	1,200.00	615.00	0.00	585.00	51.25
101-191-900.000	ELECTIONS PUBLISHING	200.00	0.00	0.00	200.00	0.00
101-191-956.000	ELECTIONS MISCELLANEOUS EXPENSE	1,000.00	0.00	0.00	1,000.00	0.00
Total Dept 191 - ELECTIONS		6,671.00	996.21	0.00	5,674.79	14.93
Department: 209 ASSESSOR						
101-209-702.000	ASSESSOR SALARIES/WAGES	21,000.00	20,875.00	3,375.00	125.00	99.40

GL Number	Description	25-26 Amended Budget	YTD Balance 05/31/2026 Normal (Abnormal)	Activity For 05/31/2026 Increase (Decrease)	Available Balance 05/31/2026 Normal (Abnormal)	% Bdgt Used
Fund: 101 GENERAL FUND						
Account Category: Expenditures						
Department: 209 ASSESSOR						
101-209-715.000	ASSESSOR FICA/MEDICARE EXPENSE	1,610.00	1,596.94	258.19	13.06	99.19
101-209-730.000	POSTAGE-ASSESSOR	750.00	750.00	0.00	0.00	100.00
101-209-800.000	ASSESSOR EDUCATION/TRAINING	400.00	497.88	0.00	(97.88)	124.47
101-209-802.000	ASSESSOR PROGRAM MAINTENANCE	2,700.00	3,590.50	2,276.00	(890.50)	132.98
101-209-956.000	ASSESSOR MISCELLANEOUS EXPENSE	200.00	82.56	0.00	117.44	41.28
	Total Dept 209 - ASSESSOR	26,660.00	27,392.88	5,909.19	(732.88)	102.75
Department: 215 CLERK						
101-215-702.000	CLERK SALARIES/WAGES	18,500.00	16,958.37	1,541.67	1,541.63	91.67
101-215-704.000	DEPUTY CLERK SALERIES & WAGES	3,000.00	363.75	0.00	2,636.25	12.13
101-215-715.000	CLERK FICA/MEDICARE EXPENSE	1,650.00	1,325.13	117.94	324.87	80.31
101-215-800.000	CLERK EDUCATION/TRAINING	500.00	0.00	0.00	500.00	0.00
101-215-801.000	CLERK MEMBERSHIP/DUES	130.00	60.00	0.00	70.00	46.15
101-215-802.000	CLERK PROGRAM MAINTENANCE	4,480.00	5,224.00	3,436.00	(744.00)	116.61
101-215-956.000	CLERK MISCELLANEOUS EXPENSE	460.00	436.57	30.00	23.43	94.91
	Total Dept 215 - CLERK	28,720.00	24,367.82	5,125.61	4,352.18	84.85
Department: 228 INFORMATION TECHNOLOGY						
101-228-702.000	IT CONTRACTING SERVICES	1,200.00	156.00	78.00	1,044.00	13.00
	Total Dept 228 - INFORMATION TECHNOLOGY	1,200.00	156.00	78.00	1,044.00	13.00
Department: 247 BOARD OF REVIEW						
101-247-702.000	BOR SALARIES/WAGES	1,300.00	960.00	0.00	340.00	73.85
101-247-715.000	BOR FICA/MEDICARE EXPENSE	100.00	59.67	0.00	40.33	59.67
101-247-800.001	BOR EDUCATION AND TRAINING	350.00	137.40	0.00	212.60	39.26
101-247-900.000	BOR PUBLISHING	250.00	270.00	0.00	(20.00)	108.00
	Total Dept 247 - BOARD OF REVIEW	2,000.00	1,427.07	0.00	572.93	71.35
Department: 253 TREASURER						
101-253-702.000	TREASURER SALARIES/WAGES	17,500.00	16,041.63	1,458.33	1,458.37	91.67
101-253-704.000	DEPUTY TREASURER SALARIES AND WAGES	500.00	0.00	0.00	500.00	0.00
101-253-715.000	TREASURER FICA/MEDICARE EXPENSE	1,380.00	1,227.19	111.56	152.81	88.93
101-253-800.000	TREASURER EDUCATION/TRAINING	500.00	0.00	0.00	500.00	0.00
101-253-802.000	TREASURER PROGRAM MAINTENANCE	2,050.00	2,631.00	1,760.00	(581.00)	128.34
101-253-956.000	TREASURER MISCELLANEOUS EXPENSE	360.00	330.00	30.00	30.00	91.67
	Total Dept 253 - TREASURER	22,290.00	20,229.82	3,359.89	2,060.18	90.76
Department: 265 TOWN HALL/BUILDING & GROUNDS						
101-265-702.000	MAINTENANCE SALARIES/WAGES	1,000.00	444.45	30.00	555.55	44.45
101-265-715.000	MAINTENANCE FICA/MEDICARE EXPENSE	120.00	33.99	2.29	86.01	28.33
101-265-726.000	OFFICE SUPPLIES	2,000.00	1,462.02	165.32	537.98	73.10
101-265-730.000	POSTAGE-TOWNSHIP	580.00	688.60	0.00	(108.60)	118.72
101-265-740.000	MAINTENANCE OPERATING SUPPLIES	500.00	317.44	70.68	182.56	63.49
101-265-801.000	TOWNSHIP MEMBERSHIP DUES	1,672.78	1,672.78	0.00	0.00	100.00
101-265-802.000	TOWNSHIP PROF CONTRACT SERVICES	15,000.00	12,655.51	1,178.00	2,344.49	84.37
101-265-826.000	BANK CHARGES/FEES	1,200.00	711.94	100.00	488.06	59.33
101-265-833.000	MAINTENANCE EQUIPMENT REPAIR	2,000.00	0.00	0.00	2,000.00	0.00
101-265-850.000	TELEPHONE/INTERNET	3,081.22	2,309.03	193.10	772.19	74.94
101-265-910.000	INSURANCE	9,766.00	7,540.36	(1,334.64)	2,225.64	77.21
101-265-921.000	ELECTRICITY/SEWER	3,600.00	4,425.36	0.00	(825.36)	122.93
101-265-922.000	HEAT	2,000.00	2,447.66	205.74	(447.66)	122.38

GL Number	Description	25-26 Amended Budget	YTD Balance 05/31/2026 Normal (Abnormal)	Activity For 05/31/2026 Increase (Decrease)	Available Balance 05/31/2026 Normal (Abnormal)	% Bdgt Used
Fund: 101 GENERAL FUND						
Account Category: Expenditures						
Department: 265 TOWN HALL/BUILDING & GROUNDS						
101-265-923.000	WATER TESTING/TREATMENT	500.00	477.71	0.00	22.29	95.54
101-265-931.000	MAINTENANCE BUILDING REPAIR	1,500.00	510.99	0.00	989.01	34.07
101-265-948.000	COMPUTER/PERIPHERIALS	0.00	111.64	0.00	(111.64)	100.00
101-265-956.000	TOWN HALL SNOW REMOVAL/MOWING	6,000.00	9,810.00	0.00	(3,810.00)	163.50
101-265-964.000	HALL RENTAL DEPOSIT REFUND	0.00	0.00	400.00	0.00	0.00
101-265-969.000	GARBAGE SERVICE	1,300.00	1,191.83	129.39	108.17	91.68
101-265-970.000	CAPITAL OUTLAY	33,700.00	12,634.00	0.00	21,066.00	37.49
	Total Dept 265 - TOWN HALL/BUILDING & GROUNDS	85,520.00	59,445.31	1,139.88	26,074.69	69.51
Department: 276 CEMETERY						
101-276-702.000	CEMETERY SALARIES/WAGES	2,400.00	2,200.00	200.00	200.00	91.67
101-276-704.000	SALARIES & WAGES/PER EVENT/HOURLY	8,000.00	11,341.75	2,452.50	(3,341.75)	141.77
101-276-715.000	CEMETERY FICA/MEDICARE EXPENSE	800.00	997.70	202.91	(197.70)	124.71
101-276-726.000	CEMETERY SOFTWARE	500.00	440.00	0.00	60.00	88.00
101-276-740.000	CEMETERY OPERATING SUPPLIES	885.00	57.31	0.00	827.69	6.48
101-276-802.000	CEMETERY GRAVE FOUNDATIONS	3,000.00	609.00	309.00	2,391.00	20.30
101-276-956.000	CEMETERY SNOW REMOVAL/MOWING	20,000.00	13,535.00	0.00	6,465.00	67.68
101-276-956.001	CEMETERY MISC EXPENSE	360.00	330.00	30.00	30.00	91.67
	Total Dept 276 - CEMETERY	35,945.00	29,510.76	3,194.41	6,434.24	82.10
Department: 325 DISPATCH						
101-325-803.000	AMBULANCE/DISPATCH SERVICE	2,397.00	2,152.92	0.00	244.08	89.82
	Total Dept 325 - DISPATCH	2,397.00	2,152.92	0.00	244.08	89.82
Department: 336 FIRE DEPT						
101-336-702.000	FIRE - OFFICERS SALARIES/WAGES	13,200.00	12,400.00	800.00	800.00	93.94
101-336-704.000	FIRE - FIREFIGHTERS SALARIES/WAGES	35,000.00	32,355.00	0.00	2,645.00	92.44
101-336-715.000	FIRE - FICA/MEDICARE EXPENSE	3,690.00	3,423.78	61.19	266.22	92.79
101-336-716.000	FIRE - DEFERRED COMP EXPENSE	425.00	424.58	0.00	0.42	99.90
101-336-726.000	FIRE - OFFICE SUPPLIES	100.00	0.00	0.00	100.00	0.00
101-336-740.000	FIRE - OPERATING SUPPLIES	500.00	453.19	0.00	46.81	90.64
101-336-751.000	FIRE - GAS & DIESEL	4,000.00	2,437.17	59.36	1,562.83	60.93
101-336-776.000	FIRE - BUILDING MAINTENANCE SUPPLIES	200.00	199.47	0.00	0.53	99.74
101-336-778.000	FIRE - EQUIPMENT MAINTENANCE SUPPLIE	1,000.00	490.78	0.00	509.22	49.08
101-336-800.000	FIRE - EDUCATION/TRAINING	1,000.00	700.00	0.00	300.00	70.00
101-336-802.000	FIRE - PROF/CONTRACT SERVICES	4,403.00	3,208.00	0.00	1,195.00	72.86
101-336-850.000	FIRE - TELEPHONE/INTERNET/RADIO	1,000.00	768.60	77.46	231.40	76.86
101-336-910.000	FIRE - INSURANCE	25,000.00	17,612.96	(2,788.04)	7,387.04	70.45
101-336-921.000	FIRE - ELECTRICITY/SEWER	1,000.00	772.31	79.60	227.69	77.23
101-336-922.000	FIRE - HEAT/PROPANE	1,500.00	1,787.31	0.00	(287.31)	119.15
101-336-931.000	FIRE - REPAIR/ MAINTENANCE (BLDG)	500.00	1,333.57	0.00	(833.57)	266.71
101-336-932.000	FIRE - REPAIR/ MAINTENANCE (VEHICLE)	23,000.00	11,878.60	23.98	11,121.40	51.65
101-336-933.000	FIRE - REPAIR/ MAINTENANCE (EQUIP)	8,000.00	7,299.10	15.99	700.90	91.24
101-336-956.000	FIRE SNOW REMOVAL/MOWING	2,400.00	1,640.00	0.00	760.00	68.33
101-336-956.001	FIRE - MISC	500.00	497.64	30.00	2.36	99.53
	Total Dept 336 - FIRE DEPT	126,418.00	99,682.06	(1,640.46)	26,735.94	78.85
Department: 371 INSPECTION						
101-371-802.000	PROFESSIONAL/CONTRACTUAL SERVICES	15,000.00	2,710.64	0.00	12,289.36	18.07
	Total Dept 371 - INSPECTION	15,000.00	2,710.64	0.00	12,289.36	18.07

GL Number	Description	25-26 Amended Budget	YTD Balance 05/31/2026 Normal (Abnormal)	Activity For 05/31/2026 Increase (Decrease)	Available Balance 05/31/2026 Normal (Abnormal)	% Bdgt Used
Fund: 101 GENERAL FUND						
Account Category: Expenditures						
Department: 400 PLANNING COMMISSION						
101-400-702.000	PLANNING - SALARIES/WAGES	2,500.00	2,095.00	225.00	405.00	83.80
101-400-715.000	PLANNING - FICA/MEDICARE EXPENSE	200.00	160.30	17.21	39.70	80.15
101-400-800.000	PLANNING - EDUCATION/TRAINING	250.00	75.00	0.00	175.00	30.00
101-400-802.000	PLANNING - PROF/CONTRACT SERVICES	3,000.00	602.00	338.00	2,398.00	20.07
	Total Dept 400 - PLANNING COMMISSION	5,950.00	2,932.30	580.21	3,017.70	49.28
Department: 410 ZONING						
101-410-702.000	ZONING - SALARIES/WAGES	12,450.00	8,277.50	975.00	4,172.50	66.49
101-410-715.000	ZONING - FICA/MEDICARE EXPENSE	960.00	633.24	74.59	326.76	65.96
101-410-802.000	PROFESSIONAL/CONTRACTUAL SERVICES	2,265.00	2,264.00	0.00	1.00	99.96
101-410-956.000	ZONING - MISCELLANEOUS EXPENSE	360.00	300.00	30.00	60.00	83.33
	Total Dept 410 - ZONING	16,035.00	11,474.74	1,079.59	4,560.26	71.56
Department: 412 ORDINANCE ENFORCEMENT						
101-412-702.000	ORDINANCE - SALARIES/WAGES	3,000.00	2,750.00	250.00	250.00	91.67
101-412-715.000	ORDINANCE - FICA/MEDICARE EXPENSE	230.00	210.38	19.13	19.62	91.47
	Total Dept 412 - ORDINANCE ENFORCEMENT	3,230.00	2,960.38	269.13	269.62	91.65
Department: 445 DRAINS AT LARGE						
101-445-915.000	DRAIN AT LARGE EXPENSES	4,911.00	4,924.73	0.00	(13.73)	100.28
	Total Dept 445 - DRAINS AT LARGE	4,911.00	4,924.73	0.00	(13.73)	100.28
Expenditures		398,277.00	302,481.29	20,578.73	95,795.71	75.95
Fund 101 - GENERAL FUND:						
TOTAL REVENUES		365,313.00	313,009.95	11,217.46	52,303.05	85.68
TOTAL EXPENDITURES		398,277.00	302,481.29	20,578.73	95,795.71	75.95
NET OF REVENUES & EXPENDITURES:		(32,964.00)	10,528.66	(9,361.27)	(43,492.66)	

GL Number	Description	25-26 Amended Budget	YTD Balance 05/31/2026 Normal (Abnormal)	Activity For 05/31/2026 Increase (Decrease)	Available Balance 05/31/2026 Normal (Abnormal)	% Bdgt Used
Fund: 204 ROADS						
Account Category: Revenues						
Department: 000						
204-000-400.000	ROAD FUND - DUE FROM TAXES	90,050.00	89,409.14	0.00	640.86	99.29
204-000-664.000	INTEREST AND DIVIDENDS	0.00	1,452.14	160.01	(1,452.14)	100.00
Total Dept 000		90,050.00	90,861.28	160.01	(811.28)	100.90
Revenues		90,050.00	90,861.28	160.01	(811.28)	100.90
Account Category: Expenditures						
Department: 000						
204-000-802.000	ROAD FUND - PROF/CONTRACT SERVICES	50,315.00	42,124.97	0.00	8,190.03	83.72
Total Dept 000		50,315.00	42,124.97	0.00	8,190.03	83.72
Expenditures		50,315.00	42,124.97	0.00	8,190.03	83.72
Fund 204 - ROADS:						
TOTAL REVENUES		90,050.00	90,861.28	160.01	(811.28)	100.90
TOTAL EXPENDITURES		50,315.00	42,124.97	0.00	8,190.03	83.72
NET OF REVENUES & EXPENDITURES:		39,735.00	48,736.31	160.01	(9,001.31)	

GL Number	Description	25-26 Amended Budget	YTD Balance 05/31/2026 Normal (Abnormal)	Activity For 05/31/2026 Increase (Decrease)	Available Balance 05/31/2026 Normal (Abnormal)	% Bdgt Used
Fund: 205 PUBLIC SAFETY FUND - FIRE TRUCK						
Account Category: Revenues						
Department: 000						
205-000-403.000	CURRENT PROPERTY TAX - FIRE TRUCK	86,400.00	85,816.79	0.00	583.21	99.32
205-000-664.000	INTEREST AND DIVIDENDS	0.00	1,355.63	174.63	(1,355.63)	100.00
Total Dept 000		86,400.00	87,172.42	174.63	(772.42)	100.89
Revenues		86,400.00	87,172.42	174.63	(772.42)	100.89
Account Category: Expenditures						
Department: 000						
205-000-970.000	CAPITAL OUTLAY-TRUCK	65,611.00	65,611.00	0.00	0.00	100.00
Total Dept 000		65,611.00	65,611.00	0.00	0.00	100.00
Expenditures		65,611.00	65,611.00	0.00	0.00	100.00
Fund 205 - PUBLIC SAFETY FUND - FIRE TRUCK:						
TOTAL REVENUES		86,400.00	87,172.42	174.63	(772.42)	100.89
TOTAL EXPENDITURES		65,611.00	65,611.00	0.00	0.00	100.00
NET OF REVENUES & EXPENDITURES:		20,789.00	21,561.42	174.63	(772.42)	

GL Number	Description	25-26 Amended Budget	YTD Balance 05/31/2026 Normal (Abnormal)	Activity For 05/31/2026 Increase (Decrease)	Available Balance 05/31/2026 Normal (Abnormal)	% Bdgt Used
Fund: 206 FIRE FUND - FIRE EQUIPMENT						
Account Category: Revenues						
Department: 000						
206-000-404.000	CURRENT TAX - FIRE EQUIPMENT	42,900.00	42,602.03	0.00	297.97	99.31
206-000-664.000	INTEREST AND DIVIDENDS	0.00	1,071.17	124.13	(1,071.17)	100.00
Total Dept 000		42,900.00	43,673.20	124.13	(773.20)	101.80
Revenues		42,900.00	43,673.20	124.13	(773.20)	101.80
Account Category: Expenditures						
Department: 000						
206-000-915.000	FIRE FUND EXPENSES	30,000.00	3,335.00	0.00	26,665.00	11.12
Total Dept 000		30,000.00	3,335.00	0.00	26,665.00	11.12
Expenditures		30,000.00	3,335.00	0.00	26,665.00	11.12
Fund 206 - FIRE FUND - FIRE EQUIPMENT:						
TOTAL REVENUES		42,900.00	43,673.20	124.13	(773.20)	101.80
TOTAL EXPENDITURES		30,000.00	3,335.00	0.00	26,665.00	11.12
NET OF REVENUES & EXPENDITURES:		12,900.00	40,338.20	124.13	(27,438.20)	

REVENUE AND EXPENDITURE REPORT

Balance As Of 05/31/2026

GL Number	Description	25-26 Amended Budget	YTD Balance 05/31/2026 Normal (Abnormal)	Activity For 05/31/2026 Increase (Decrease)	Available Balance 05/31/2026 Normal (Abnormal)	% Bdgt Used
Fund: 208 PARK/RECREATION FUND						
Account Category: Revenues						
Department: 000						
208-000-404.000	CURRENT TAX - PARKS	5,550.00	5,844.03	0.00	(294.03)	105.30
208-000-664.000	INTEREST AND DIVIDENDS	0.00	133.92	16.13	(133.92)	100.00
Total Dept 000		5,550.00	5,977.95	16.13	(427.95)	107.71
Revenues		5,550.00	5,977.95	16.13	(427.95)	107.71
Account Category: Expenditures						
Department: 000						
208-000-915.000	PARKS & REC EXPENSES	8,700.00	2,101.49	0.00	6,598.51	24.16
Total Dept 000		8,700.00	2,101.49	0.00	6,598.51	24.16
Expenditures		8,700.00	2,101.49	0.00	6,598.51	24.16
Fund 208 - PARK/RECREATION FUND:						
TOTAL REVENUES		5,550.00	5,977.95	16.13	(427.95)	107.71
TOTAL EXPENDITURES		8,700.00	2,101.49	0.00	6,598.51	24.16
NET OF REVENUES & EXPENDITURES:		(3,150.00)	3,876.46	16.13	(7,026.46)	

REVENUE AND EXPENDITURE REPORT

Balance As Of 05/31/2026

GL Number	Description	25-26 Amended Budget	YTD Balance 05/31/2026 Normal (Abnormal)	Activity For 05/31/2026 Increase (Decrease)	Available Balance 05/31/2026 Normal (Abnormal)	% Bdgt Used
Fund: 219 LYON LAKE STREET LIGHT FUND						
Account Category: Revenues						
Department: 000						
219-000-450.000	LIGHTS SPECIAL ASSESSMENT	3,500.00	3,330.02	0.00	169.98	95.14
219-000-664.000	INTEREST AND DIVIDENDS	0.00	7.52	1.56	(7.52)	100.00
Total Dept 000		3,500.00	3,337.54	1.56	162.46	95.36
Revenues		3,500.00	3,337.54	1.56	162.46	95.36
Account Category: Expenditures						
Department: 000						
219-000-915.000	LYON LAKE STREET LIGHT EXPENSES	3,456.00	1,440.00	288.00	2,016.00	41.67
Total Dept 000		3,456.00	1,440.00	288.00	2,016.00	41.67
Expenditures		3,456.00	1,440.00	288.00	2,016.00	41.67
Fund 219 - LYON LAKE STREET LIGHT FUND:						
TOTAL REVENUES		3,500.00	3,337.54	1.56	162.46	95.36
TOTAL EXPENDITURES		3,456.00	1,440.00	288.00	2,016.00	41.67
NET OF REVENUES & EXPENDITURES:		44.00	1,897.54	(286.44)	(1,853.54)	

GL Number	Description	25-26 Amended Budget	YTD Balance 05/31/2026 Normal (Abnormal)	Activity For 05/31/2026 Increase (Decrease)	Available Balance 05/31/2026 Normal (Abnormal)	% Bdgt Used
Fund: 223 LYON LAKE WEED FUND						
Account Category: Revenues						
Department: 000						
223-000-664.000	INTEREST AND DIVIDENDS	0.00	1.76	0.00	(1.76)	100.00
	Total Dept 000	0.00	1.76	0.00	(1.76)	100.00
	Revenues	0.00	1.76	0.00	(1.76)	100.00
Account Category: Expenditures						
Department: 000						
223-000-915.000	LYON LAKE WEED EXPENSES	0.00	662.67	0.00	(662.67)	100.00
	Total Dept 000	0.00	662.67	0.00	(662.67)	100.00
	Expenditures	0.00	662.67	0.00	(662.67)	100.00
Fund 223 - LYON LAKE WEED FUND:						
TOTAL REVENUES		0.00	1.76	0.00	(1.76)	100.00
TOTAL EXPENDITURES		0.00	662.67	0.00	(662.67)	100.00
NET OF REVENUES & EXPENDITURES:		0.00	(660.91)	0.00	660.91	
Report Totals:						
TOTAL REVENUES - ALL FUNDS		593,713.00	544,034.10	11,693.92	49,678.90	91.63
TOTAL EXPENDITURES - ALL FUNDS		556,359.00	417,756.42	20,866.73	138,602.58	75.09
NET OF REVENUES & EXPENDITURES:		37,354.00	126,277.68	(9,172.81)	(88,923.68)	

CHECK REGISTER
CHECK DATE 05/19/2026 - 06/15/2026

Check Date	Check	Vendor Name	Amount
Bank GEN01 GENERAL FUND - SMB&T			
05/19/2026	1(E)	SMB&T	4,123.35
05/19/2026	2(E)	STATE OF MICHIGAN	1,217.70
06/02/2026	13304	CITY OF MARSHALL	253.68
06/02/2026	13305	FRANK BALLARD	1,880.00
06/02/2026	13306	RANDY COMBS	500.00
06/02/2026	13307	DARLING ACE HARDWARE	54.99
06/15/2026	13308	CITY OF MARSHALL	288.00
06/15/2026	13309	CITY OF MARSHALL	300.08
06/15/2026	13310	WHITE COLLAR LAWN AND LANDSCA	6,880.00
06/15/2026	13311	BS&A SOFTWARE	7,500.00
06/15/2026	13312	BAUCKHM,THALL,SEEBER,KAUFMN&K	575.00
06/15/2026	13313	BRUTSCHE CONCRETE PRODUCTS, I	72.00
06/15/2026	13314	CALHOUN COUNTY ROAD COMMISSIO	11,525.00
06/15/2026	13315	FIRST NATIONAL BANK OF OMAHA	767.85

GEN01 TOTALS:

Total of 14 Checks:	35,937.65
Less 0 Void Checks:	0.00
Total of 14 Disbursements:	35,937.65

Fredonia Township
General Fund Budget Draft - 07.01.2026-06.30.2027

					Thru 05/31/2026	Full Budget Year	
GL NUMBER	DESCRIPTION	ACTUAL	ACTUAL	ACTUAL	ACTUAL	BUDGET	BUDGET DRAFT
		Fiscal Year End	Fiscal Year End	Fiscal Year End	Fiscal Year End	Fiscal Year End	Fiscal Year End
Fund 101 - GENERAL FUND		6/30/2023	6/30/2024	6/30/2025	6/30/2026	6/30/2026	6/30/2027
Revenues							
Dept 000							
101-000-402.000	CURRENT REAL PROPERTY TAX	61,181.78	61,632.29	65,626.76	70,207.90	72,500.00	78,500.00
101-000-411.000	DELINQUENT REAL PROPERTY TAXES	-	-	3,122.42	-	-	-
101-000-425.000	TAX AGREEMENT- SANDHILL	507.39	532.75	534.00	602.60	600.00	600.00
101-000-447.000	PROPERTY TAX ADMINISTRATION FEE	32,464.39	28,918.56	34,533.06	35,750.00	36,500.00	38,500.00
101-000-448.000	SUMMER TAX COLLECTION FEE			-	1,900.00	1,900.00	2,000.00
101-000-451.000	BUILDING PERMIT FEES	6,830.00	8,122.00	9,814.00	5,100.00	4,000.00	6,000.00
101-000-452.000	ELECTRICAL PERMIT FEES	2,893.00	3,716.50	2,756.00	713.00	1,000.00	1,500.00
101-000-453.000	PLUMBING PERMIT FEES	833.00	993.50	1,559.00	459.00	300.00	1,000.00
101-000-454.000	MECHANICAL PERMIT FEES	2,124.00	3,269.00	1,838.00	1,367.00	1,500.00	1,500.00
101-000-455.000	PERMIT ADMIN FEES ($75/PERMIT)	5,850.00	8,070.00	7,725.00	3,275.00	3,500.00	5,000.00
101-000-499.000	TWIN VALLEY TRAILER TAX	(1,595.50)	1,335.00	(444.50)	759.00	1,000.00	1,000.00
101-000-543.000	STATE GRANTS - PUBLIC SAFETY	-	-	-	4,730.00	-	-
101-000-572.000	SPECIAL REVENUE FUND-ARPA	56,696.50	(110,631.52)	-	-	-	-
101-000-573.000	LOCAL COMM STAB & METRO ACT	10,878.13	(632.72)	7,804.50	419.58	350.00	350.00
101-000-574.000	STATE SHARED REVENUE	170,667.00	200,801.50	172,439.00	138,426.35	168,987.00	155,000.00
101-000-607.000	CONDITIONAL USE	575.00	500.00	-	500.00	500.00	500.00
101-000-622.000	ZONING FEES	775.00	2,250.00	1,850.00	1,685.00	2,000.00	1,500.00
101-000-626.000	SUMMER STATE ED TAX - $2.50/PARCEL	-	-	-	-	-	
101-000-633.000	ECKFORD FIRE PROTECTION FEES	16,500.00	18,000.00	18,000.00	-	18,000.00	24,000.00
101-000-634.000	GRAVE OPENINGS & FOUNDATIONS	10,804.36	14,431.40	10,304.00	18,100.00	15,000.00	10,500.00
101-000-643.000	CEMETERY LOT SALES/INCOME	1,350.00	4,108.80	2,850.00	5,000.00	6,000.00	4,500.00
101-000-664.000	INTEREST AND DIVIDENDS	940.79	8,477.19	5,679.39	11,662.69	12,000.00	13,500.00
101-000-667.000	TOWNSHIP HALL RENT	10,040.00	8,650.00	7,850.00	8,200.00	8,000.00	8,000.00
101-000-668.000	CABLE FRANCHISE FEES	6,055.75	3,219.05	4,752.96	4,149.39	4,000.00	3,500.00
101-000-676.000	REIMBURSEMENTS	-	-	45,751.07	-	-	15,000.00

101-000-694.000	MISC INCOME	24,554.54	(18,288.13)	1,974.82	3.44	-		
101-000-695.000	INTEREST INCOME	1,256.64	7.13	-	-	-		-
101-000-699.000	TRANSFER IN	-	-	-	-	-		
Total Dept 000		422,181.77	247,482.30	406,319.48	313,009.95	357,637.00		371,950.00
Dept 101 - TRUSTEES								
101-101-633.000	FIRE PROTECTION FEES	-	-	-	-	-		-
Total Dept 101 - TRUSTEES		-	-	-	-	-		-
Dept 336 - FIRE DEPT								
101-336-694.000	MISC INCOME - FIRE	5.00	-	5.00	-	-		-
Total Dept 336 - FIRE DEPT		5.00	-	5.00	-	-		-
Expenditures								
Dept 000								
101-000-956.000	MISCELLANEOUS EXPENSE	-	(912.26)	0.01	-	-		-
101-000-966.999	TRANSFER OUT	-	-	-	-	-		-
101-000-999.000	TRANSFER OUT	-	-	-	-	-		-
Total Dept 000		-	(912.26)	0.01	-	-		-
Dept 101 - TRUSTEES								
101-101-702.000	TRUSTEES SALARIES/WAGES	2,465.00	2,210.00	3,300.00	2,700.00	3,000.00		3,000.00
101-101-715.000	TRUSTEES FICA/MEDICARE EXPENSE	188.57	169.08	252.46	206.52	210.00		230.00
101-101-956.000	MISC. EXPENSE - TWP BOARD	-	-	2,008.36	-			
Total Dept 101 - TRUSTEES		2,653.57	2,379.08	5,560.82	2,906.52	3,210.00		3,230.00
Dept 171 - SUPERVISOR								
101-171-702.000	SUPERVISOR SALARIES/WAGES	7,500.00	7,500.00	9,030.00	8,250.00	9,000.00		9,000.00
101-171-704.000	SALARIES & WAGES/PER EVENT/HOURLY	-	-	-	-	-		-
101-171-715.000	SUPERVISOR FICA/MEDICARE EXPENSE	573.76	573.72	688.49	631.13	760.00		690.00

101-171-956.000	SUPERVISOR MISCELLANEOUS EXPENSE	360.00	330.00	459.16	330.00	360.00	360.00
Total Dept 171 - SUPERVISOR		8,433.76	8,403.72	10,177.65	9,211.13	10,120.00	10,050.00
Dept 191 - ELECTIONS							
101-191-702.000	ELECTIONS SALARIES/WAGES	5,929.50	3,394.90	5,207.75	-	1,581.00	5,500.00
101-191-715.000	ELECTIONS FICA/MEDICARE EXPENSE	453.58	259.68	379.01	-	390.00	400.00
101-191-726.000	ELECTIONS SUPPLIES	2,570.90	3,629.04	2,000.00	381.21	800.00	2,000.00
101-191-730.000	ELECTIONS POSTAGE	852.20	181.40	331.20	-	300.00	350.00
101-191-833.000	ELECTIONS EQUIPMENT MAINTENANCE	3,601.00	1,605.00	1,110.00	615.00	800.00	15,000.00
101-191-900.000	ELECTIONS PUBLISHING	619.48	113.25	106.65	-	200.00	150.00
NEED ACCOUNT	County Early Voting						7,526.00
101-191-956.000	ELECTIONS MISCELLANEOUS EXPENSE	373.12	346.96	1,797.23	-	400.00	1,000.00
Total Dept 191 - ELECTIONS		14,399.78	9,530.23	10,931.84	996.21	4,471.00	31,926.00
Dept 209 - ASSESSOR							
101-209-702.000	ASSESSOR SALARIES/WAGES	-	1,750.00	8,750.00	20,875.00	21,000.00	22,500.00
101-209-704.000	ASSESSOR "CANVASING" SALARY	-	-	-	-	-	-
101-209-715.000	ASSESSOR FICA/MEDICARE EXPENSE	-	401.63	1,606.50	1,596.94	1,610.00	1,730.00
101-209-726.000	ASSESSOR SUPPLIES	260.00	-	627.00	-	-	
101-209-730.000	POSTAGE-ASSESSOR	759.75	500.00	-	750.00	750.00	750.00
101-209-800.000	ASSESSOR EDUCATION/TRAINING	-	-	194.75	497.88	400.00	400.00
101-209-801.000	CONTRACTED SERVICES-ASSESSOR	16,800.00	14,973.25	12,250.00	-	-	-
101-209-802.000	ASSESSOR PROGRAM MAINTENANCE	857.00	1,185.00	1,232.00	3,590.50	2,700.00	2,610.00
101-209-956.000	ASSESSOR MISCELLANEOUS EXPENSE	-	-	2,041.47	82.56	200.00	200.00
101-209-970.000	ASSESSOR CAPITAL OUTLAY	-	-	-	-	-	-
Total Dept 209 - ASSESSOR		18,676.75	18,809.88	26,701.72	27,392.88	26,660.00	28,190.00
Dept 215 - CLERK							
101-215-702.000	CLERK SALARIES/WAGES	15,000.00	15,000.00	18,500.04	16,958.37	18,500.00	18,500.00
101-215-704.000	DEPUTY CLERK SALERIES & WAGES	-	285.00	2,182.50	363.75	600.00	750.00
101-215-715.000	CLERK FICA/MEDICARE EXPENSE	1,147.50	1,169.30	1,582.20	1,325.13	1,650.00	1,480.00
101-215-800.000	CLERK EDUCATION/TRAINING	150.00	-	150.00	-	200.00	500.00

101-215-801.000	CLERK MEMBERSHIP/DUES	100.00	116.00	45.00	60.00	130.00		130.00
101-215-802.000	CLERK PROGRAM MAINTENANCE	1,529.00	1,650.00	-	5,224.00	4,480.00		4,480.00
101-215-860.000	CLERK TRAVEL/MILEAGE	-	-	-	-	-		-
101-215-956.000	CLERK MISCELLANEOUS EXPENSE	360.00	360.00	360.00	436.57	460.00		460.00
Total Dept 215 - CLERK		18,286.50	18,580.30	22,819.74	24,367.82	26,020.00		26,300.00
Dept 228 - INFORMATION TECHNOLOGY								
101-228-702.000	IT CONTRACTING SERVICES	-	-	943.50	156.00	600.00		800.00
Total Dept 228 - INFORMATION TECHNOLOGY		-	-	943.50	156.00	600.00		800.00
Dept 247 - BOARD OF REVIEW								
101-247-702.000	BOR SALARIES/WAGES	1,000.00	650.00	1,295.00	960.00	960.00		1,300.00
101-247-715.000	BOR FICA/MEDICARE EXPENSE	76.52	49.72	76.12	59.67	100.00		100.00
101-247-800.001	BOR EDUCATION AND TRAINING	600.00	-	494.00	137.40	250.00		400.00
101-247-900.000	BOR PUBLISHING	297.00	382.50	328.00	270.00	270.00		300.00
Total Dept 247 - BOARD OF REVIEW		1,973.52	1,082.22	2,193.12	1,427.07	1,580.00		2,100.00
Dept 253 - TREASURER								
101-253-702.000	TREASURER SALARIES/WAGES	15,000.00	15,000.00	17,499.96	16,041.63	17,500.00		17,500.00
101-253-704.000	DEPUTY TREASURER SALARIES AND WAGES	-	127.50	810.00	-	-		500.00
101-253-715.000	TREASURER FICA/MEDICARE EXPENSE	1,147.52	1,157.28	1,400.70	1,227.19	1,380.00		1,380.00
101-253-800.000	TREASURER EDUCATION/TRAINING	159.50	-	150.00	-	-		500.00
101-253-802.000	TREASURER PROGRAM MAINTENANCE	745.00	804.00	845.00	2,631.00	2,050.00		2,050.00
101-253-860.000	TRAVEL/MILEAGE-TREASURER	-	-	-	-	-		
101-253-864.000	TREASURER TAX PREPARATION	-	1,200.00	-	-	-		
101-253-956.000	TREASURER MISCELLANEOUS EXPENSE	54.88	-	2.86	330.00	360.00		360.00
Total Dept 253 - TREASURER		17,106.90	18,288.78	20,708.52	20,229.82	21,290.00		22,290.00
Dept 265 - TOWN HALL/BUILDING & GROUNDS								
101-265-702.000	MAINTENANCE SALARIES/WAGES	1,218.00	909.39	1,224.75	444.45	1,000.00		800.00
101-265-715.000	MAINTENANCE FICA/MEDICARE EXPENSE	93.17	66.46	333.15	33.99	120.00		70.00

101-265-726.000	OFFICE SUPPLIES	2,174.12	2,523.79	3,249.44	1,462.02	2,000.00	2,000.00
101-265-730.000	POSTAGE-TOWNSHIP	120.67	479.88	1,489.56	688.60	1,000.00	1,200.00
101-265-740.000	MAINTENANCE OPERATING SUPPLIES	596.93	284.52	494.92	317.44	500.00	500.00
101-265-801.000	TOWNSHIP MEMBERSHIP DUES	1,475.60	1,549.38	1,588.11	1,672.78	1,672.78	1,750.00
101-265-802.000	TOWNSHIP PROF CONTRACT SERVICES	14,487.38	1,334.70	18,998.92	12,655.51	15,000.00	18,750.00
101-265-826.000	BANK CHARGES/FEES	-	-	-	711.94	1,000.00	1,200.00
101-265-833.000	MAINTENANCE EQUIPMENT REPAIR	522.00	-	3,947.00	-	2,000.00	2,000.00
101-265-850.000	TELEPHONE/INTERNET	2,396.65	3,074.09	2,986.66	2,309.03	3,081.22	2,500.00
101-265-910.000	INSURANCE	6,009.50	5,515.10	6,740.70	7,540.36	9,766.00	9,400.00
101-265-921.000	ELECTRICITY/SEWER	3,409.08	3,370.39	3,452.25	4,425.36	5,700.00	4,500.00
101-265-922.000	HEAT	2,772.46	1,618.26	2,368.18	2,447.66	2,000.00	3,000.00
101-265-923.000	WATER TESTING/TREATMENT	287.70	497.15	364.50	477.71	500.00	500.00
101-265-931.000	MAINTENANCE BUILDING REPAIR	1,183.51	500.00	2,231.11	510.99	1,500.00	3,500.00
101-265-948.000	COMPUTER/PERIPHERIALS	-	-	-	111.64	-	2,000.00
101-265-955.000	MISCELLANEOUS EXPENSE	-	-	1,142.64	-	-	-
101-265-956.000	TOWN HALL SNOW REMOVAL/MOWING	2,010.00	2,922.50	4,700.00	9,810.00	11,500.00	8,000.00
101-265-964.000	HALL RENTAL DEPOSIT REFUND	-	-	-	-	-	-
101-265-969.000	GARBAGE SERVICE	1,266.51	1,377.61	1,103.78	1,191.83	1,500.00	1,560.00
101-265-970.000	CAPITAL OUTLAY	67,803.61	-	-	12,634.00	33,700.00	15,000.00
Total Dept 265 - TOWN HALL/BUILDING & GROUNDS		107,826.89	26,023.22	56,415.67	59,445.31	93,540.00	78,230.00
Dept 276 - CEMETERY							
101-276-702.000	CEMETERY SALARIES/WAGES	687.50	1,800.00	2,400.00	2,200.00	2,400.00	2,400.00
101-276-704.000	SALARIES & WAGES/PER EVENT/HOURLY	7,200.00	9,941.50	8,111.35	11,341.75	10,000.00	10,000.00
101-276-715.000	CEMETERY FICA/MEDICARE EXPENSE	603.40	775.87	467.53	997.70	800.00	950.00
101-276-726.000	CEMETERY SOFTWARE	400.00	440.00	440.00	440.00	500.00	500.00
101-276-740.000	CEMETERY OPERATING SUPPLIES	108.00	46.97	68.36	57.31	885.00	300.00
101-276-800.000	CEMETERY EDUCATION/TRAINING	-	-	-	-	-	-
101-276-802.000	CEMETERY GRAVE FOUNDATIONS	1,290.00	1,732.00	1,820.97	609.00	3,000.00	2,000.00
101-276-956.000	CEMETERY SNOW REMOVAL/MOWING	16,460.00	21,480.00	19,320.69	13,535.00	20,000.00	21,000.00
101-276-956.001	CEMETERY MISC EXPENSE	60.00	-	478.26	330.00	360.00	360.00
Total Dept 276 - CEMETERY		26,808.90	36,216.34	33,107.16	29,510.76	37,945.00	37,510.00

Dept 325 - DISPATCH								
101-325-803.000	AMBULANCE/DISPATCH SERVICE	10,868.20	6,926.53	2,995.09	2,152.92	2,900.00		3,800.00
Total Dept 325 - DISPATCH		10,868.20	6,926.53	2,995.09	2,152.92	2,900.00		3,800.00
Dept 336 - FIRE DEPT								
101-336-702.000	FIRE - OFFICERS SALARIES/WAGES	13,200.00	13,200.00	13,200.00	12,400.00	13,200.00		13,200.00
101-336-704.000	FIRE - FIREFIGHTERS SALARIES/WAGES	28,410.00	32,760.00	38,410.00	32,355.00	35,000.00		35,000.00
101-336-715.000	FIRE - FICA/MEDICARE EXPENSE	3,183.24	3,515.95	3,948.16	3,423.78	3,690.00		3,690.00
101-336-716.000	FIRE - DEFERRED COMP EXPENSE	424.58	424.58	424.58	424.58	425.00		425.00
101-336-726.000	FIRE - OFFICE SUPPLIES	-	129.70	100.00	-	100.00		100.00
101-336-740.000	FIRE - OPERATING SUPPLIES	363.73	443.97	149.08	453.19	500.00		500.00
101-336-751.000	FIRE - GAS & DIESEL	3,715.96	3,689.79	2,790.93	2,437.17	4,000.00		3,500.00
101-336-776.000	FIRE - BUILDING MAINTENANCE SUPPLIES	181.56	147.33	-	199.47	200.00		200.00
101-336-778.000	FIRE - EQUIPMENT MAINTENANCE SUPPLIES	196.89	518.93	854.37	490.78	1,000.00		1,000.00
101-336-800.000	FIRE - EDUCATION/TRAINING	-	265.00	624.00	700.00	1,000.00		1,500.00
101-336-802.000	FIRE - PROF/CONTRACT SERVICES	360.00	4,480.00	3,044.00	3,208.00	4,403.00		4,500.00
101-336-850.000	FIRE - TELEPHONE/INTERNET/RADIO	402.40	976.10	535.22	768.60	1,000.00		950.00
101-336-860.000	FIRE - TRAVEL/MILEAGE	-	-	-	-	-		-
101-336-910.000	FIRE - INSURANCE	17,361.50	19,056.90	21,410.30	17,612.96	25,000.00		21,500.00
101-336-921.000	FIRE - ELECTRICITY/SEWER	896.86	880.97	984.84	772.31	1,000.00		1,000.00
101-336-922.000	FIRE - HEAT/PROPANE	2,840.14	1,046.07	1,957.65	1,787.31	2,500.00		2,000.00
101-336-931.000	FIRE - REPAIR/ MAINTENANCE (BLDG)	148.19	470.29	407.10	1,333.57	2,000.00		1,000.00
101-336-932.000	FIRE - REPAIR/ MAINTENANCE (VEHICLE)	14,593.83	20,158.76	10,119.02	11,878.60	23,000.00		15,000.00
101-336-933.000	FIRE - REPAIR/ MAINTENANCE (EQUIP)	8,043.53	5,779.30	3,553.75	7,299.10	8,000.00		8,000.00
101-336-956.000	FIRE SNOW REMOVAL/MOWING	1,775.00	2,005.00	2,390.00	1,640.00	2,400.00		2,750.00
101-336-956.001	FIRE - MISC	360.00	40.00	479.32	497.64	500.00		500.00
101-336-960.000	FIRE - MEETINGS/CONFERENCES/SEMINARS	-	-	-	-	-		-
101-336-970.000	CAPITAL OUTLAY	17,233.00	-	44,072.82	-	-		9,000.00
Total Dept 336 - FIRE DEPT		113,690.41	109,988.64	149,455.14	99,682.06	128,918.00		125,315.00
Dept 371 - INSPECTION								
101-371-702.000	INSPECTION - SALARIES/WAGES	11,151.00	-	-	-	-		-
101-371-715.000	INSPECTION - FICA/MEDICARE EXPENSE	-	-	-	-	-		-

101-371-802.000	PROFESSIONAL/CONTRACTUAL SERVICES	-	16,992.00	15,664.00	2,710.64	5,000.00		8,000.00
Total Dept 371 - INSPECTION		11,151.00	16,992.00	15,664.00	2,710.64	5,000.00		8,000.00
Dept 400 - PLANNING COMMISSION								
101-400-702.000	PLANNING - SALARIES/WAGES	1,070.00	1,570.00	2,200.00	2,095.00	2,500.00		2,750.00
101-400-715.000	PLANNING - FICA/MEDICARE EXPENSE	81.86	89.50	168.31	160.30	200.00		220.00
101-400-800.000	PLANNING - EDUCATION/TRAINING	-	-	250.00	75.00	250.00		1,000.00
101-400-802.000	PLANNING - PROF/CONTRACT SERVICES	152.25	705.50	1,697.00	602.00	3,000.00		1,000.00
Total Dept 400 - PLANNING COMMISSION		1,304.11	2,365.00	4,315.31	2,932.30	5,950.00		4,970.00
Dept 410 - ZONING								
101-410-702.000	ZONING - SALARIES/WAGES	950.00	1,225.00	3,140.00	8,277.50	10,000.00		10,000.00
101-410-715.000	ZONING - FICA/MEDICARE EXPENSE	(79.26)	26.77	178.06	633.24	960.00		770.00
101-410-730.000	ZONING - POSTAGE	-	-	-	-	-		-
101-410-802.000	PROFESSIONAL/CONTRACTUAL SERVICES	-	-	1,410.50	2,264.00	2,265.00		2,300.00
101-410-860.000	ZONING - TRAVEL/MILEAGE	-	-	-	-	-		-
101-410-956.000	ZONING - MISCELLANEOUS EXPENSE	-	-	-	300.00	360.00		360.00
Total Dept 410 - ZONING		870.74	1,251.77	4,728.56	11,474.74	13,585.00		13,430.00
Dept 412 - ORDINANCE ENFORCEMENT								
101-412-702.000	ORDINANCE - SALARIES/WAGES	3,000.00	3,000.00	3,000.00	2,750.00	3,000.00		3,000.00
101-412-715.000	ORDINANCE - FICA/MEDICARE EXPENSE	314.50	229.50	229.50	210.38	230.00		230.00
101-412-956.000	ORDINANCE - MISCELLANEOUS EXPENSE	-	-	13.48	-	-		-
Total Dept 412 - ORDINANCE ENFORCEMENT		3,314.50	3,229.50	3,242.98	2,960.38	3,230.00		3,230.00
Dept 445 - DRAINS AT LARGE								
101-445-915.000	DRAIN AT LARGE EXPENSES	375.64	499.50	5,169.35	4,924.73	4,925.00		5,500.00
Total Dept 445 - DRAINS AT LARGE		375.64	499.50	5,169.35	4,924.73	4,925.00		5,500.00
TOTAL EXPENDITURES		**357,741.17**	**279,654.45**	**375,130.18**	**302,481.29**	**389,944.00**		**404,871.00**

Fund 101 - GENERAL FUND:								
TOTAL REVENUES	**422,186.77**	**247,482.30**	**406,324.48**		**313,009.95**	**357,637.00**		**371,950.00**
TOTAL EXPENDITURES	**357,741.17**	**279,654.45**	**375,130.18**		**302,481.29**	**389,944.00**		**404,871.00**
NET OF REVENUES & EXPENDITURES	**64,445.60**	**(32,172.15)**	**31,194.30**		**10,528.66**	**(32,307.00)**		**(32,921.00)**

Budget Adjustments
06.15.2026 Meeting

General Fund

Item	Account	Account Name	2026 Activity a/o 6/14/26	Amended Budget	Revised Budget	Change	Type	
1	101-000-451.000	Building Permit Fees	6,858.00	4,000.00	7,500.00	3,500.00	Revenue	Incoming Twin Valley building permits
2	101-000-452.000	Electrical Permit Fees	1,059.00	1,000.00	1,059.00	59.00	Revenue	
3	101-000-453.000	Plumbing Permit Fees	539.00	300.00	539.00	239.00	Revenue	
4	101-000-455.000	Permit Admin Fees	3,725.00	3,500.00	3,800.00	300.00	Revenue	
5	101-000-543.000	State Grants - Public Safety	4,730.00	-	1,180.00	1,180.00	Revenue	Only $1,182.50 belongs to Township (25%)
6	101-000-573.000	Local Comm Stab & Metro Act	8,118.02	350.00	8,118.00	7,768.00	Revenue	Recent Metro Act Check $7,698.44
7	101-000-574.000	State Shared Revenue	-	168,987.00	164,696	(4,291.00)	Revenue	
8	101-000-634.000	Grave Openings & Foundations	18,500.00	15,000.00	19,350.00	4,350.00	Revenue	Have a check for $850; need to confirm number w/ DD
9	101-000-664.000	Interest and Dividends	11,662.69	12,000.00	13,000.00	1,000.00	Revenue	
10	101-000-667.000	Township Hall Rent	8,600.00	8,000.00	9,200.00	1,200.00	Revenue	Have three June rentals left to pay
11	101-000-668.000	Cable Franchise Fees	4,149.39	4,000.00	4,149.00	149.00	Revenue	
12	101-191-702.000	Elections Salaries/Wages	-	1,581.00	-	1,581.00	Expense	
13	101-191-715.000	Elections FICA/Medicare Expense	-	390.00	-	390.00	Expense	
14	101-209-702.000	Assessor Salaries/Wages	20,875.00	21,000.00	21,375.00	(375.00)	Expense	Wage increase April, May, June
15	101-209-715.000	Assessor FICA/Medicare Expense	1,596.96	1,610.00	1,740.00	(130.00)	Expense	
16	101-209-800.000	Assessor Education/Training	497.88	400.00	498.00	(98.00)	Expense	
17	101-209-802.000	Assessor Program Maintenance	3,590.50	2,700.00	3,591.00	(891.00)	Expense	
18	101-215-800.000	Clerk Education Training	-	200.00	-	200.00	Expense	
19	101-215-802.000	Clerk Program Maintenance	5,224.00	4,480.00	5,224.00	(744.00)	Expense	
20	101-253-802.000	Treasurer Program Maintenance	2,631.00	2,050.00	2,631.00	(581.00)	Expense	
21	101-265-730.000	Postage-Township	844.60	1,000.00	1,300.00	(300.00)	Expense	Upcoming credit card charge ~$750; will code $300 to Elections
22	101-265-910.000	Insurance	7,540.36	9,766.00	7,541.00	2,225.00	Expense	Prepaid insurance adjustment
23	101-265-922.000	Heat	2,548.65	2,000.00	2,700.00	(700.00)	Expense	Est. June around $100 based on last bill
24	101-265-948.000	Computer/Peripherals	111.64	-	200.00	(200.00)	Expense	
25	101-265-956.000	Town Hall/Snow Removal and Mowing	9,810.00	11,500.00	9,810.00	1,690.00	Expense	Use towards Fire Dept Mowing; Fire Station 1 go here?
26	101-265-970.000	Capital Outlay	20,134.00	33,700.00	20,500.00	13,200.00	Expense	
27	101-276-704.000	Cemetey Salary Wages, etc	11,341.75	10,000.00	12,000.00	(2,000.00)	Expense	
28	101-276-715.000	Cemetery Fica/Medicare Expense	997.70	800.00	1,102.00	(302.00)	Expense	
29	101-400-802.000	Planning - Prof/Contract Services	602.00	3,000.00	1,500.00	1,500.00	Expense	
30	101-336-704.000	Fire - Firefighter Salaries/Wages	32,355.00	35,000.00	32,500.00	2,500.00	Expense	
31	101-336-715.000	Fire - FICA	3,423.78	3,690.00	3,490.00	200.00	Expense	
32	101-336-751.000	Fire - Gas & Diesel	2,437.17	4,000.00	3,000.00	1,000.00	Expense	
33	101-336-910.000	Fire - Inurance	17,612.96	25,000.00	17,613.00	7,387.00	Expense	Prepaid insurance adjustment
34	101-336-956.000	Fire Snow Removal/Mowing	-	2,400.00	3,500.00	(1,100.00)	Expense	$200 over after May invoice; expect $600 in June, added in for $900 in June just in case
					Net Changes	39,906.00		
					Current - Net	(32,307.00)		
					Net After BA	7,599.00		

Road Fund

27	204-000-802.000	Road Fund - Prof/Contract Svc	45,459.94	42,124.97	45,459.94	(3,334.97)	Expense	2025 Road Projects over