

**Village of Fife Lake
General Fund
Proposed Budget 2026-2027**

	<u>Prior Year 2024-2025</u>	<u>YTD 2025-2026</u>	<u>Proposed Budget 2026-2027</u>
101-000-476 Business Licenses & Permits Revenue	200.00	615.00	600.00
101-000-490 Non-Business Licenses & Permits Revenue		1,285.00	1,000.00
101-000-567 PPT Reimbursement Revenue			
101-000-573 METRO Revenue Sharing	2,947.38	2,740.79	2,500.00
101-000-574 State Revenue Sharing	54,074.00	38,954.84	46,800.00
101-000-575 Other State Revenue	3,938.81	18.55	0.00
101-000-581 DDA Reimbursement Revenue	128.80	100.00	2,500.00
101-000-675 General Revenue	300.00	211.07	
101-101-676 131 Reimbursement			0.00
101-265-677 Electric Reimbursement	405.00	2,215.53	2,000.00
101-701-676 Planning Wages Reimbursement		2,000.00	0.00
101-401-403 Tax Revenue			
101-000-432 DNR PILT			
101-401-402 Property Tax Revenue	139,453.51	154,013.29	154,013.29
101-672-675 Other Revenue		523.82	
101-440-643 Spring Clean Up / Scrap Bin Revenue	3,200.30	4,704.88	4,500.00
101-664-665 General Fund Interest Income	1,009.38	1,495.63	1,400.00
101-672-477 Cable Fees Revenue	7,018.41	4,731.06	7,000.00
101-672-667 Room Rental Revenue	410.00	295.00	250.00
101-672-675 Other Revenue - Other	4,935.69	1,851.28	1,500.00
101-672-676 Reimbursement Revenue	11,212.87	1,031.83	2,000.00
101-700-803 Planning Services Revenue		0.32	
Total Income	229,234.15	216,787.89	226,063.29
202-000-000 Major Street Revenue			
202-000-546 Act 51 Major Revenue	64,850.36	46,436.62	55,000.00
202-664-665 Major Street Interest Income	66.71	58.74	50.00
202-000-675 Major Street Revenue - Other		6,520.00	0.00
202-000-687 Major Street Refunds & Reimbursements			
Total Income	64,917.07	53,015.36	55,050.00
203-000-000 Local Street Revenue			
203-000-546 Act 51 Local Revenue	34,593.25	24,512.87	28,000.00
203-000-675 Local Street Revenue - Other	350.00	18,609.66	500.00
203-203-402 Local Road Millage Co.	16,941.00		18,000.00
203-664-665 Local Street Interest Income	100.71	259.48	100.00
Total Income	51,984.96	43,382.01	46,600.00
601-000-000 Equipment Revenue		6,500.00	
601-664-665 Equipment Interest Income	510.87	572.85	500.00
601-664-667 Equipment Rental Revenue	87,556.80	69,356.55	70,000.00
Total Income	88,067.67	76,429.40	70,500.00
TOTAL INCOME	434,203.85	389,614.66	398,213.29

Expenses

101-101-000 Village Council Expenses			
101-101-702 Village Council Wages	5,343.90	4,580.00	3,500.00
101-101-703 Village Council Recording Secretary Wages		1,330.00	0.00
101-101-715 Village Council FICA	401.09	510.65	550.00
101-101-716 Village Council FUTA	16.85	0.36	0.00
101-101-730 Spring Clean Up / Scrap Bin Expenses		4,394.76	4,500.00
101-101-802 Village Council Professional Fees	54,036.81	28,511.27	8,000.00
101-101-803 Engineer Fees			0.00
101-101-804 Auditor Fees			15,000.00
101-101-805 Village Council Legal Fees		880.00	1,000.00
101-101-836 Village Council Insurance	6,709.83	4,556.00	5,000.00
101-101-852 Website Expense	59.88	443.16	450.00
101-101-860 Village Council Mileage			0.00
101-101-880 Council Community Promotion Expenses	4,168.50	1,795.51	2,000.00
101-101-881 Michigan Municipal League Membership	799.00	690.00	900.00
101-101-900 Publishing Expenses	2,733.68	577.80	600.00
101-101-955 Service Charge	635.99		0.00
101-101-957 Bad Debt	2,293.87		0.00
101-101-960 Village Council Expenses - Other			0.00
101-101-964 Property Taxes Refunded			0.00
Total Village Council	77,199.40	48,269.51	41,500.00
101-171-702 President Wages			
101-171-715 President FICA	4,778.64	3,300.00	4,000.00
101-171-851 President Phone Stipend	328.96	261.11	300.00
101-171-860 President Mileage		300.00	600.00
		13.16	0.00
Total President	5,107.60	3,874.27	4,900.00
101-191-000 Office Expenses			
101-191-727 Office Supplies	5,703.04	273.50	750.00
101-191-728 Office Software	685.99	2,814.31	2,200.00
101-191-801 Recording Secretary	225.00	54.00	0.00
101-191-836 Office Insurance		1,411.54	60.00
101-191-901 Office Postage & Mailings	986.77	165.23	1,500.00
101-191-960 Office Expenses - Other	2,333.07		0.00
Total Office Expenses	9,933.87	8,558.79	4,510.00
101-215-702 Clerk Wages			
101-215-715 Clerk FICA	17,139.27	18,383.68	24,000.00
101-215-851 Clerk Phone Stipend	1,270.84	1,445.11	1,400.00
101-215-860 Clerk Mileage		500.00	600.00
		506.74	250.00
Total Clerk Wages	18,410.11	20,835.53	26,250.00
101-253-702 Treasurer Wages			
101-253-715 Treasurer FICA	6,002.30	5,041.63	5,500.00
101-253-860 Treasurer Mileage	428.40	247.75	600.00
			0.00
Total Treasurer	6,430.70	5,289.38	6,100.00
101-702-702 Zoning Wages			
101-702-000 Zoning Expenses	3,999.96		4,000.00
101-702-715 Zoning FICA		3,666.63	0.00
101-702-851 Zoning Phone Stipend	306.00	280.49	325.00
		500.00	600.00
Total Zoning	4,305.96	4,447.12	4,925.00

101-265-000 Building & Grounds	5,075.00	337.75	
101-265-727 Building Supplies	4,710.30	1,366.54	2,000.00
101-265-836 Building Insurance	971.00	3,035.00	12,500.00
101-265-850 Building Communications	2,209.60	1,980.00	2,400.00
101-265-920 Building Electric	2,325.62	9,419.96	9,500.00
101-265-921 Building Sewer Service	690.00	879.40	900.00
101-265-922 Building Natural Gas	1,310.59	1,186.22	1,400.00
101-265-923 Building Trash Removal	2,371.30	2,453.89	2,600.00
101-265-960 Building & Grounds - Other Expenses	14,415.20		0.00
Total Building & Grounds	34,078.61	20,658.76	31,300.00
101-441-000 DPW			
101-441-702 Full Time DPW Wages	30,699.33	25,042.93	12,000.00
101-441-706 Part Time DPW Wages	3,146.48	5,637.23	10,000.00
101-441-708 Full Time DPW Insurance Costs		3,626.49	0.00
101-441-715 DPW FICA	3,271.77	2,350.40	2,500.00
101-441-727 DPW Work Clothing	459.83		0.00
101-441-836 DPW Insurance		8,304.28	8,400.00
101-441-960 DPW Phone Stipend		500.00	600.00
101-441-960 DPW Shop Supplies / Tools	164.32	1,152.85	500.00
Total DPW	37,741.73	46,614.18	34,000.00
101-448-920 Street Lighting	15,958.45	17,127.51	16,000.00
101-701-702 Planning Commission	5,190.76	1,705.00	
101-701-715 Planning FICA	345.06	166.42	0.00
101-701-803 Planning Professional Services	10,715.75	906.60	20,000.00
101-701-960 Planning Expenses - Other		5,000.00	0.00
Total Planning Commission	16,251.57	7,778.02	20,000.00
101-751-000 Parks & Recreation		20.45	
101-751-727 Parks & Rec. Supplies	838.28	575.50	750.00
101-751-930 Parks & Rec. Maintenance	8,089.56	1,079.87	5,000.00
101-751-940 Parks & Rec. Equipment Rental	24,286.45	18,785.00	19,000.00
101-751-960 Parks & Rec. - Other		1,562.50	1,650.00
248-248-960 DDA Expenses - Other		19,655.17	0.00
Total Parks & Recreation	33,214.29	41,678.49	26,400.00
202-449-000 Major Street Expenses		1,656.41	
202-449-702 Full Time DPW Major Street Wages	5,328.40	15,999.79	7,000.00
202-449-706 Part Time DPW Major Street Wages	1,861.50	3,780.50	4,000.00
202-449-715 Major Street DPW FICA	513.50	1,513.20	1,600.00
202-449-930 Major Street Maintenance	13,990.09	14,486.84	15,000.00
202-449-729 Major Street Road Supplies	5,186.78		0.00
202-449-931 Major Street Tree Maintenance	378.00		0.00
202-449-940 Major Street Equipment Rental	35,054.78	30,248.28	32,000.00
202-450-930 Major Street - Winter Expenses			0.00
202-450-702 Full Time Major Street DPW Winter Wages	4,985.40		3,000.00
202-450-706 Part Time Major Street DPW Winter Wages	4,730.50		4,000.00
202-450-715 Major Street DPW FICA - Winter Expenses	743.27		0.00
Total Major Street Expenses	72,772.22	67,685.02	66,600.00

203-000-000 Local Street Expenses			
203-449-930 Local Street Maintenance		9,854.78	10,000.00
203-449-702 Full Time Local Street DPW Wages	6,021.40	9,576.52	5,000.00
203-449-706 Part Time Local Street DPW Wages	1,394.00	2,527.50	7,500.00
203-449-715 Local Street DPW FICA	508.37	925.97	1,200.00
203-449-727 Local Street Road Supplies	13,953.22		0.00
203-449-940 Local Street Equipment Rental	21,225.78	23,006.14	25,000.00
203-449-931 Local Street Tree Maintenance		625.00	800.00
203-449-960 Local Street Expenses - Other		7,282.44	5,000.00
203-450-000 Local Street - Winter Expenses			0.00
203-450-702 Full Time Local Street DPW Winter Wages	2,262.10		2,000.00
203-450-706 Part Time Local Street DPW Winter Wages	1,701.50		10,000.00
203-450-715 Local DPW FICA - Winter Expenses	303.22		100.00
Total Expenses	47,369.59	53,798.35	66,600.00
661-524-000 Equipment Building		1,228.00	
661-524-836 Equipment Insurance	2,982.00	3,280.00	3,500.00
661-524-922 Equipment Building Natural Gas	1,965.93	1,779.31	1,800.00
661-524-960 Equipment Building - Other	347.00	465.00	0.00
661-525-000 Equipment - DPW	7,126.05	31,724.14	7,500.00
661-525-715 Equipment - FICA	535.71	721.36	600.00
661-525-930 Equipment - DPW Maintenance	13,998.31	13,291.10	13,000.00
661-525-960 Equipment - DPW - Other Expenses	30.00	119.36	0.00
661-525-727 Equipment Supplies	9,246.90	4,031.75	3,000.00
661-525-729 Fuel for Equipment	9,258.72	5,753.55	5,500.00
661-525-940 Printer Lease	1,589.35	1,643.39	1,700.00
661-525-968 Equipment Depreciation	13,930.96		3,500.00
661-525-985 Equipment Purchased	693.89	22,508.13	500.00
Total Expenses	61,704.82	86,545.09	40,600.00
Total Expenses	440,478.92	433,160.02	389,685.00
Net Operating Income	434,203.85	389,614.66	398,213.29
Net Income	(6,275.07)	(43,545.36)	8,528.29
Fund Balance - Beginning of Year		304,623.00	398,213.29
Fund Balance - End of Year	304,623.00	261,077.64	406,741.58