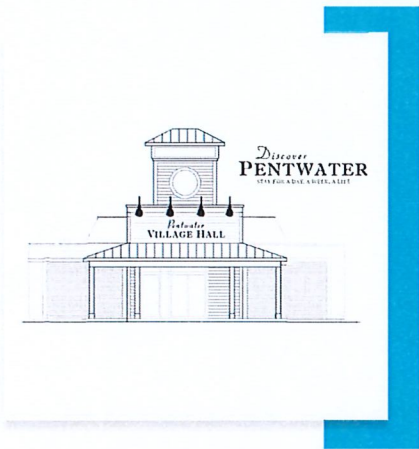


 Village of
Pentwater
2026-2027
Budget



Calculations as of 12/31/2025

GL NUMBER	DESCRIPTION	2025-26 ACTIVITY THRU 12/31/25	2025-26 AMENDED BUDGET	2026-27 PROJECTED ACTIVITY
ESTIMATED REVENUES				
Dept 000 - 592				
101-000-402.000	Property Tax Revenue	1,070,037	1,086,350	1,107,000
101-000-412.000	Blight	72	6,000	2,000
101-000-445.000	Penalties & Interest On Taxes	608	2,000	2,000
101-000-447.000	Property Tax Administration Fee	16,184	15,500	16,500
101-000-452.000	Charter Metro Act Money	23,966	29,400	29,400
101-000-476.000	Zoning Permits & Fees	4,155	6,000	6,000
101-000-476.100	Short Term Rental	54,750	61,500	61,500
101-000-476.300	301	90		
101-000-539.000	State Grants	42,319	46,000	17,000
101-000-569.000	Other State Grants	10		3,000
101-000-573.000	Local Community Stabilization Sha	3,887	3,000	3,000
101-000-574.000	State Shared Revenue	85,144	100,200	100,100
101-000-625.000	Liquor License Fee	3,730	3,600	3,600
101-000-626.000	Justice Training 302	3,000	1,100	1,100
101-000-627.000	Reports & Pbt Test	71	100	100
101-000-628.000	FOIA & Copies	173	200	200
101-000-638.000	Fish Cleaning Station	1,148	2,000	2,000
101-000-640.000	Garbage Collection Fee	134,232	179,500	180,000
101-000-641.000	Garbage Collection - Penalty	765	1,000	1,000
101-000-647.200	Kayak Permits	2,625	1,300	2,500
101-000-653.000	Launch Ramp Fees	12,273	10,000	12,000
101-000-655.000	Ordinance & Ticket Fines	2,885	4,000	4,000
101-000-658.000	NSF-Taxes	35		100
101-000-664.000	Bank Interest Earned	2,562	2,000	2,500
101-000-664.900	MI Class Operating - GEN/SEWER	47,000	75,000	65,000
101-000-668.000	VG Wedding Fee	150	300	300
101-000-669.000	Rents/Leases Am Tower	27,346	31,500	31,500
101-000-669.100	Rents/Leases-At&T	35,698	53,500	53,500
101-000-671.100	Rec Prgram Fees	1,350	1,600	1,600
101-000-671.200	Pent Recreation Prgm Fundraising	275	1,200	1,000
101-000-671.300	Pent Recreation Prgm-Township		7,500	7,500
101-000-676.000	Reimbursements	2,545		2,500
101-000-689.000	Cash Over and Short	(4,187)		
101-000-694.000	Misc. Income	579		
101-000-694.248	Admin Fee-Dda	1,000	1,200	1,200
101-000-694.280	Admin Fee-Friendship Center	5,500	5,000	5,500
101-000-754.100	Community Promotion-Fireworks Done	500		500
101-000-754.300	Therapy Dog Donations	500		6,500
Totals for dept 000 - 592		1,582,977	1,737,550	1,733,200
Dept 301 - Police Department				
101-301-543.000	MCOLES Grant Continuing Education	629		
Totals for dept 301 - Police Department		629		
TOTAL ESTIMATED REVENUES		1,583,606	1,737,550	1,733,200

Calculations as of 12/31/2025

GL NUMBER	DESCRIPTION	2025-26 ACTIVITY THRU 12/31/25	2025-26 AMENDED BUDGET	2026-27 PROJECTED ACTIVITY
APPROPRIATIONS				
Dept 000 - 592				
101-000-955.000	Miscellaneous	1,325		
Totals for dept 000 - 592		1,325		
Dept 171 - Village Elected Officials				
101-171-702.000	Presidents Salary/Meeting	5,795	8,200	8,200
101-171-704.000	Trustee Meeting Fee	5,340	9,400	9,400
101-171-716.000	Employer Fica/Mc Exp.	846	1,700	1,700
101-171-740.000	Operation Supplies	1,561	200	500
101-171-801.000	Professional/Contractual Serv	51,562	65,000	65,000
101-171-810.000	Insurance		1,800	1,800
101-171-812.000	Assessments	6,350		
101-171-860.000	Travel Expenses		200	200
101-171-862.000	Education & Training		1,500	1,000
101-171-915.000	Dues & Memberships	921	1,600	1,000
101-171-920.000	Utilities	116		
Totals for dept 171 - Village Elected Officials		72,491	89,600	88,800
Dept 172 - Village Manager				
101-172-702.000	Wages/Salary	89,892	115,000	96,540
101-172-712.000	Employee Benefits	16,272	27,000	24,000
101-172-716.000	Employer Fica/Mc Exp.	6,683	10,000	8,000
101-172-718.000	Muta Exp.	5,538	6,000	
101-172-740.000	Operating Supplies	64	500	500
101-172-801.000	PROFESSIONAL SERVICES	32	500	100
101-172-810.000	Insurance		1,200	1,000
101-172-860.000	Travel & Lodging	375	1,500	1,500
101-172-860.100	Car Allowance	3,463	4,200	4,800
101-172-862.000	Education & Training	435	2,500	1,500
101-172-915.000	Dues & Memberships		1,000	500
101-172-920.000	Utilities	244	700	250
Totals for dept 172 - Village Manager		122,998	170,100	138,690
Dept 215 - Village Clerk/Treasurer				
101-215-702.000	Wages/Salary	103,474	123,200	78,800
101-215-712.000	Employee Benefits	66,446	90,000	30,000
101-215-716.000	Employer Fica/Mc Exp.	7,380	9,500	7,500
101-215-740.000	Operating Supplies	4,657	7,000	2,000
101-215-801.000	Professional/Contractual Serv	6,415	10,000	9,000
101-215-802.000	Office Machine Contracts	2,019	3,200	3,500
101-215-810.000	Insurance	520	2,500	1,000
101-215-828.000	Bank Fees	2,225	4,000	4,000
101-215-851.000	Postage Exp.	499	1,200	1,000
101-215-860.000	Travel & Lodging	1,237	3,500	3,500
101-215-862.000	Education & Training	1,367	3,000	3,500
101-215-900.000	Publishing	1,142	3,000	3,000
101-215-915.000	Dues & Memberships	359	1,000	1,000
101-215-920.000	Utilities	615	1,700	1,800
Totals for dept 215 - Village Clerk/Treasurer		198,355	262,800	149,600
Dept 265 - Village Hall,Civic Bldg, 327 S Hancock				
101-265-702.000	Wages/Salary	916	3,500	2,500
101-265-712.000	Employee Benefits	276	500	114,000
101-265-716.000	Employer Fica/Mc Exp.	66	300	200
101-265-740.000	Operating Supplies	17,071	10,000	10,000
101-265-801.000	Professional/Contractual Serv	26,029	31,000	28,000
101-265-810.000	Insurance	16,870	17,000	19,000
101-265-915.000	Dues & Memberships	180	200	200
101-265-920.000	Utilities	15,512	23,000	20,000
101-265-930.000	Repair & Maintenance		4,000	2,000
101-265-940.000	Equipment Rental	121	300	300
101-265-970.000	Capital Outlay		10,000	
101-265-991.000	Principal Payments	13,234	22,000	20,000
101-265-991.100	Principal - Police Dept Building	22,257	29,500	30,000
101-265-992.000	Interest	2,217	4,200	3,500
101-265-992.100	Interest Police Department Buildir	2,020	3,000	2,200
Totals for dept 265 - Village Hall,Civic Bldg, 327		116,769	158,500	251,900
Dept 301 - Police Department				
101-301-433.000	Therapy Dog	(1,000)		8,700
101-301-702.000	Wages/Salary	150,922	187,100	212,560
101-301-703.000	Part-Time Wages	22,048	36,400	36,400
101-301-712.000	Employee Benefits	59,604	90,000	25,000
101-301-716.000	Employer Fica/Mc Exp.	13,104	19,000	18,000
101-301-740.000	Operating Supplies	18,313	16,400	6,000
101-301-740.300	Grant-CESF		3,000	

User: Michelle

Fund: 101 General Fund

DB: Pentwater

Calculations as of 12/31/2025

GL NUMBER	DESCRIPTION	2025-26 ACTIVITY THRU 12/31/25	2025-26 AMENDED BUDGET	2026-27 PROJECTED ACTIVITY
APPROPRIATIONS				
Dept 301 - Police Department				
101-301-760.000	Personal Safety Equipment	1,521	4,400	10,000
101-301-767.000	Uniform Expense	6,119	5,000	7,000
101-301-801.000	Professional/Contractual Serv	13,432	15,000	15,000
101-301-810.000	Insurance	5,181	6,000	6,500
101-301-828.000	Bank Fees	49		
101-301-851.000	Postage Exp.	70	100	100
101-301-860.000	Travel & Lodging	1,214	1,500	1,500
101-301-862.000	Education & Training	411	2,000	3,000
101-301-880.000	Community Promotion	1,219	1,000	1,500
101-301-915.000	Dues & Memberships	1,106	1,000	1,500
101-301-920.000	Utilities	1,444	2,700	2,500
101-301-930.000	Repair & Maintenance	3,705	3,500	3,500
101-301-940.000	Equipment Rental	24,567	35,000	35,000
Totals for dept 301 - Police Department		323,029	429,100	393,760
Dept 420 - Planning And Zoning				
101-420-702.000	Wages/Salary	26,112	50,900	
101-420-704.000	Plan Comm Meeting Pay	510	4,000	4,000
101-420-712.000	Employee Benefits	10,050	21,000	
101-420-716.000	Employer Fica/Mc Exp.	1,809	4,000	
101-420-740.000	Operating Supplies	104	1,000	1,000
101-420-801.000	Professional/Contractual Serv	6,674	5,000	80,000
101-420-810.000	Insurance		100	
101-420-851.000	Postage Exp.		200	200
101-420-860.000	Travel & Lodging		1,000	
101-420-862.000	Education & Training		2,000	
101-420-900.000	Publishing		2,500	2,500
101-420-900.100	Publishing - Grants		1,000	1,000
101-420-915.000	Dues & Memberships		1,500	1,000
101-420-920.000	Utilities	350	350	
Totals for dept 420 - Planning And Zoning		45,609	94,550	89,700
Dept 441 - DPW				
101-441-702.000	Wages/Salary	65,558	85,000	115,500
101-441-712.000	Employee Benefits	26,019	29,500	45,000
101-441-716.000	Employer Fica/Mc Exp.	5,454	5,000	8,750
101-441-740.000	Operating Supplies	11,059	12,000	16,100
101-441-767.000	Uniform Expense	6,027	7,700	8,500
101-441-801.000	Professional/Contractual Serv	14,677	7,500	10,000
101-441-810.000	Insurance	4,225	3,700	5,000
101-441-862.000	Education & Training	10		
101-441-900.000	Publishing		200	200
101-441-915.000	Dues & Memberships		300	300
101-441-920.000	Utilities	5,502	7,600	8,000
101-441-930.000	Repair & Maintenance		5,000	5,000
101-441-940.000	Equipment Rental	4,965	5,000	6,000
101-441-955.000	Miscellaneous	72	100	1,100
101-441-970.000	Capital Outlay	6,230	6,300	
Totals for dept 441 - DPW		149,798	174,900	229,450
Dept 448 - Street Lighting				
101-448-920.000	Utilities	17,742	33,000	30,000
Totals for dept 448 - Street Lighting		17,742	33,000	30,000
Dept 528 - Sanitation Services				
101-528-702.000	Wages/Salary	7,733	7,500	8,000
101-528-712.000	Employee Benefits	678	2,600	1,500
101-528-716.000	Employer Fica/Mc Exp.	589	700	1,000
101-528-801.000	Professional/Contractual Serv	140,949	170,000	170,000
101-528-940.000	Equipment Rental	17,251	12,000	15,000
Totals for dept 528 - Sanitation Services		167,200	192,800	195,500
Dept 749 - Community Promotion				
101-749-702.000	Wages/Salary	94	500	250
101-749-712.000	Employee Benefits	6	50	50
101-749-716.000	Employer Fica/Mc Exp.	7	50	50
101-749-740.000	Operating Supplies	953	700	1,000
101-749-801.000	Professional/Contractual Serv	1,960	5,000	2,500
101-749-880.000	Community Promotion	4,788	3,900	5,000
101-749-940.000	Equipment Rental		200	200
Totals for dept 749 - Community Promotion		7,808	10,400	9,050
Dept 751 - Recreation K-6 Program				
101-751-702.000	Wages/Salary	7,258	8,700	10,000
101-751-712.000	Employee Benefits	171	3,500	500

User: Michelle

Fund: 101 General Fund

DB: Pentwater

Calculations as of 12/31/2025

GL NUMBER	DESCRIPTION	2025-26 ACTIVITY THRU 12/31/25	2025-26 AMENDED BUDGET	2026-27 PROJECTED ACTIVITY
APPROPRIATIONS				
Dept 751 - Recreation K-6 Program				
101-751-716.000	Employer Fica/Mc Exp.	557	800	800
101-751-740.000	Operating Supplies	1,635	2,600	2,000
101-751-801.000	Professional/Contractual Serv	828	2,300	1,500
101-751-880.000	Community Promotion		300	300
101-751-920.000	Utilities	490	900	750
Totals for dept 751 - Recreation K-6 Program		10,939	19,100	15,850
Dept 754 - Fish Cleaning Station				
101-754-702.000	Wages/Salary	1,820	2,800	2,500
101-754-712.000	Employee Benefits		200	200
101-754-716.000	Employer Fica/Mc Exp.	139	200	200
101-754-740.000	Operating Supplies	42	200	200
101-754-801.000	PROFESSIONAL SERVICES	5,800	6,000	7,000
101-754-920.000	Utilities	2,420	3,000	3,000
101-754-930.000	Repair & Maintenance	195	3,000	3,000
Totals for dept 754 - Fish Cleaning Station		10,416	15,400	16,100
Dept 756 - Parks & Recreation				
101-756-702.000	Wages/Salary	15,417	40,000	50,000
101-756-712.000	Employee Benefits	4,488	15,000	10,000
101-756-716.000	Employer Fica/Mc Exp.	1,115	2,800	2,800
101-756-740.000	Operating Supplies	8,673	20,000	15,000
101-756-801.000	Professional/Contractual Serv	68,627	45,000	5,000
101-756-810.000	Insurance	1,565	3,600	2,500
101-756-915.000	Dues & Memberships		1,500	
101-756-920.000	Utilities	9,581	20,000	15,000
101-756-930.000	Repair & Maintenance	1,285	10,000	9,500
101-756-940.000	Equipment Rental	6,407	38,000	15,000
101-756-970.000	Capital Outlay		20,000	
Totals for dept 756 - Parks & Recreation		117,158	215,900	124,800
TOTAL APPROPRIATIONS		1,361,637	1,866,150	1,733,200
NET OF REVENUES/APPROPRIATIONS - FUND 101		221,969	(128,600)	
BEGINNING FUND BALANCE		1,966,842	1,966,842	
ENDING FUND BALANCE		2,188,811	1,838,242	

User: Michelle

Fund: 202 Major Street Fund

DB: Pentwater

Calculations as of 12/31/2025

GL NUMBER	DESCRIPTION	2025-26 ACTIVITY THRU 12/31/25	2025-26 AMENDED BUDGET	2026-27 PROJECTED ACTIVITY
ESTIMATED REVENUES				
Dept 000 - 592				
202-000-551.000	Act 51 - Gas & Weight Tax	104,865	128,000	132,000
202-000-551.100	Mileage Trnsf-Hancock St.	68,100	65,000	65,000
202-000-552.000	Act 51 - Winter Maintenance	736		
202-000-664.000	Bank Interest Earned	9,868	6,000	7,500
	Totals for dept 000 - 592	<u>183,569</u>	<u>199,000</u>	<u>204,500</u>
TOTAL ESTIMATED REVENUES		183,569	199,000	204,500

User: Michelle

Fund: 202 Major Street Fund

DB: Pentwater

Calculations as of 12/31/2025

GL NUMBER	DESCRIPTION	2025-26 ACTIVITY THRU 12/31/25	2025-26 AMENDED BUDGET	2026-27 PROJECTED ACTIVITY
APPROPRIATIONS				
Dept 463 - Routine Maintenance				
202-463-702.000	Wages/Salary	9,869	14,000	15,000
202-463-712.000	Employee Benefits	2,708	7,000	5,000
202-463-716.000	Employer Fica/Mc Exp.	720	1,200	1,200
202-463-740.000	Operating Supplies	880	1,500	1,500
202-463-801.000	Professional/Contractual Serv	1,590	2,000	2,000
202-463-810.000	Insurance	669	1,500	1,000
202-463-813.000	Tree Maintenance Program	1,455	7,000	7,500
202-463-930.000	Repair & Maintenance	23,724	45,000	100,000
202-463-940.000	Equipment Rental	7,187	12,000	12,000
202-463-972.000	Sidewalk Replacement	7,467	7,700	10,000
Totals for dept 463 - Routine Maintenance		56,269	98,900	155,200
Dept 478 - Winter Maintenance				
202-478-702.000	Wages/Salary	11,157	11,000	11,000
202-478-712.000	Employee Benefits	1,992	6,000	6,000
202-478-716.000	Employer Fica/Mc Exp.	831	1,100	1,200
202-478-740.000	Operating Supplies	5,581	3,000	5,000
202-478-801.000	Professional/Contractual Serv		1,500	1,000
202-478-810.000	Insurance		1,300	1,500
202-478-940.000	Equipment Rental	15,683	12,000	12,000
Totals for dept 478 - Winter Maintenance		35,244	35,900	37,700
Dept 482 - Administration - Streets				
202-482-702.000	Wages/Salary	2,043	1,500	2,200
202-482-712.000	Employee Benefits	319	600	600
202-482-716.000	Employer Fica/Mc Exp.	153	200	200
Totals for dept 482 - Administration - Streets		2,515	2,300	3,000
TOTAL APPROPRIATIONS		94,028	137,100	195,900
NET OF REVENUES/APPROPRIATIONS - FUND 202		89,541	61,900	8,600
BEGINNING FUND BALANCE		401,519	401,519	
ENDING FUND BALANCE		491,060	463,419	8,600

User: Michelle

Fund: 203 Local Street Fund

DB: Pentwater

Calculations as of 12/31/2025

GL NUMBER	DESCRIPTION	2025-26 ACTIVITY THRU 12/31/25	2025-26 AMENDED BUDGET	2026-27 PROJECTED ACTIVITY
ESTIMATED REVENUES				
Dept 000 - 592				
203-000-402.000	Property Tax Revenue	(101)		
203-000-551.000	Act 51 - Gas & Weight Tax	72,028	88,400	90,000
203-000-552.000	Act 51 - Winter Maintenance	317		
203-000-664.000	Bank Interest Earned	4,140	4,000	4,000
203-000-667.150	Reimbursement Sidewalk Repair		3,700	5,000
Totals for dept 000 - 592		76,384	96,100	99,000
TOTAL ESTIMATED REVENUES		76,384	96,100	99,000

User: Michelle

Fund: 203 Local Street Fund

DB: Pentwater

Calculations as of 12/31/2025

GL NUMBER	DESCRIPTION	2025-26 ACTIVITY THRU 12/31/25	2025-26 AMENDED BUDGET	2026-27 PROJECTED ACTIVITY
APPROPRIATIONS				
Dept 463 - Routine Maintenance				
203-463-702.000	Wages/Salary	7,884	14,000	15,000
203-463-712.000	Employee Benefits	2,136	5,000	4,000
203-463-716.000	Employer Fica/Mc Exp.	578	1,500	1,200
203-463-740.000	Operating Supplies	880	1,200	1,200
203-463-801.000	Professional/Contractual Serv		3,500	2,500
203-463-810.000	Insurance	669	1,000	1,000
203-463-813.000	Tree Maintenance Program	2,640	6,000	7,500
203-463-930.000	Repair & Maintenance	55,000	120,000	20,600
203-463-940.000	Equipment Rental	6,934	9,000	9,000
203-463-972.000	Sidewalk Replacement	5,089	10,000	10,000
Totals for dept 463 - Routine Maintenance		81,810	171,200	72,000
Dept 478 - Winter Maintenance				
203-478-702.000	Wages/Salary	2,657	10,000	10,000
203-478-712.000	Employee Benefits	339	3,000	3,000
203-478-716.000	Employer Fica/Mc Exp.	201	1,000	1,000
203-478-740.000	Operating Supplies	8,658	3,000	4,000
203-478-940.000	Equipment Rental	4,143	8,000	6,000
Totals for dept 478 - Winter Maintenance		15,998	25,000	24,000
Dept 482 - Administration - Streets				
203-482-702.000	Wages/Salary	2,043	1,500	2,200
203-482-712.000	Employee Benefits	319	600	600
203-482-716.000	Employer Fica/Mc Exp.	153	200	200
Totals for dept 482 - Administration - Streets		2,515	2,300	3,000
TOTAL APPROPRIATIONS		100,323	198,500	99,000
NET OF REVENUES/APPROPRIATIONS - FUND 203		(23,939)	(102,400)	
BEGINNING FUND BALANCE		245,684	245,684	
ENDING FUND BALANCE		221,745	143,284	

GL NUMBER	DESCRIPTION	2025-26 ACTIVITY THRU 12/31/25	2025-26 AMENDED BUDGET	2026-27 PROJECTED ACTIVITY
ESTIMATED REVENUES				
Dept 000 - 592				
204-000-402.000	Property Tax Revenue	154,049	147,000	150,000
204-000-664.000	Bank Interest Earned	1,026	3,000	2,000
	Totals for dept 000 - 592	<u>155,075</u>	<u>150,000</u>	<u>152,000</u>
TOTAL ESTIMATED REVENUES		<u>155,075</u>	<u>150,000</u>	<u>152,000</u>

GL NUMBER	DESCRIPTION	2025-26 ACTIVITY THRU 12/31/25	2025-26 AMENDED BUDGET	2026-27 PROJECTED ACTIVITY
APPROPRIATIONS				
Dept 000 - 592				
204-000-828.000	Bank Fees		1,400	1,000
204-000-990.000	Debt Service - Principal		105,000	105,000
204-000-992.000	Interest Paid	16,500	40,000	31,425
Totals for dept 000 - 592		16,500	146,400	137,425
TOTAL APPROPRIATIONS		16,500	146,400	137,425
NET OF REVENUES/APPROPRIATIONS - FUND 204		138,575	3,600	14,575
BEGINNING FUND BALANCE		9,643	9,643	
ENDING FUND BALANCE		148,218	13,243	14,575

Calculations as of 12/31/2025

GL NUMBER	DESCRIPTION	2025-26 ACTIVITY THRU 12/31/25	2025-26 AMENDED BUDGET	2026-27 PROJECTED ACTIVITY
ESTIMATED REVENUES				
Dept 000 - 592				
248-000-402.000	Property Tax Revenue	29,488	28,900	30,000
248-000-539.200	Grant - Other	716		
248-000-664.000	Bank Interest Earned	1,523	1,800	1,600
248-000-674.200	Marina Band Concerts Donations	1,000	2,000	1,000
248-000-674.300	Pedal Project Donations	1,774		
248-000-675.000	Christmas Ad Campaign	2,050	5,000	5,000
	Totals for dept 000 - 592	<u>36,551</u>	<u>37,700</u>	<u>37,600</u>
TOTAL ESTIMATED REVENUES		36,551	37,700	37,600

Calculations as of 12/31/2025

GL NUMBER	DESCRIPTION	2025-26 ACTIVITY THRU 12/31/25	2025-26 AMENDED BUDGET	2026-27 PROJECTED ACTIVITY
APPROPRIATIONS				
Dept 000 - 592				
248-000-740.000	Operating Supplies	29	500	500
248-000-740.400	Hancock Improvement	9,279	10,000	3,400
248-000-800.300	Christmas Decorations	2,448	3,000	3,000
248-000-801.000	Professional/Contractual Serv	1,528	1,500	1,500
248-000-801.200	Marina Band Concerts	1,445	1,700	1,700
248-000-803.000	Admin Expense	1,000	1,200	1,200
248-000-880.000	Community Promotion	12,664	13,000	13,000
248-000-880.200	Downtown Decor	100	500	500
248-000-880.300	Christmas in the Village	3,949	9,000	9,000
248-000-880.500	New Year's Eve		2,000	2,000
248-000-880.700	Start Of Summer	200	200	200
248-000-920.000	Utilities	1,170	1,600	1,600
Totals for dept 000 - 592		33,812	44,200	37,600
TOTAL APPROPRIATIONS		33,812	44,200	37,600
NET OF REVENUES/APPROPRIATIONS - FUND 248		2,739	(6,500)	
BEGINNING FUND BALANCE		65,914	65,914	
ENDING FUND BALANCE		68,653	59,414	

User: Michelle

Fund: 280 Park Place

DB: Pentwater

Calculations as of 12/31/2025

GL NUMBER	DESCRIPTION	2025-26 ACTIVITY THRU 12/31/25	2025-26 AMENDED BUDGET	2026-27 PROJECTED ACTIVITY
ESTIMATED REVENUES				
Dept 000 - 592				
280-000-402.000	Property Tax Revenue	45,979	44,000	47,000
280-000-664.000	Bank Interest Earned	2,690	2,500	2,500
280-000-667.000	Rents	4,675	5,500	5,500
280-000-674.000	Contributions/Donations		7,500	7,500
Totals for dept 000 - 592		<u>53,344</u>	<u>59,500</u>	<u>62,500</u>
TOTAL ESTIMATED REVENUES		<u>53,344</u>	<u>59,500</u>	<u>62,500</u>

User: Michelle

Fund: 280 Park Place

DB: Pentwater

Calculations as of 12/31/2025

GL NUMBER	DESCRIPTION	2025-26 ACTIVITY THRU 12/31/25	2025-26 AMENDED BUDGET	2026-27 PROJECTED ACTIVITY
APPROPRIATIONS				
Dept 000 - 592				28,500
280-000-702.000	Wages/Salary	3,784	5,000	1,000
280-000-712.000	Employee Benefits	821	1,000	1,000
280-000-716.000	Employer Fica/Mc Exp.	278	1,000	4,000
280-000-740.000	Operating Supplies	2,449	4,000	2,000
280-000-801.000	Professional/Contractual Serv	13,286	25,000	5,000
280-000-803.000	Admin Expense	5,500	5,000	2,000
280-000-810.000	Insurance	480	2,000	8,000
280-000-920.000	Utilities	3,504	8,500	10,000
280-000-930.000	Repair & Maintenance	626	8,000	1,000
280-000-940.000	Equipment Rental	703	1,000	
Totals for dept 000 - 592		31,431	60,500	62,500
TOTAL APPROPRIATIONS		31,431	60,500	62,500
NET OF REVENUES/APPROPRIATIONS - FUND 280		21,913	(1,000)	
BEGINNING FUND BALANCE		137,439	137,439	
ENDING FUND BALANCE		159,352	136,439	

GL NUMBER	DESCRIPTION	2025-26 ACTIVITY THRU 12/31/25	2025-26 AMENDED BUDGET	2026-27 PROJECTED ACTIVITY
ESTIMATED REVENUES				
Dept 000 - 592				
301-000-402.000	Property Tax Revenue	321,290	307,000	312,000
301-000-664.000	Bank Interest Earned	2,470	2,700	2,500
Totals for dept 000 - 592		323,760	309,700	314,500
TOTAL ESTIMATED REVENUES		323,760	309,700	314,500

GL NUMBER	DESCRIPTION	2025-26 ACTIVITY THRU 12/31/25	2025-26 AMENDED BUDGET	2026-27 PROJECTED ACTIVITY
APPROPRIATIONS				
Dept 000 - 592				
301-000-828.000	Bank Fees	60	1,400	100
301-000-990.000	Debt Service - Principal		195,000	200,000
301-000-992.000	Interest Paid	25,350	54,000	51,750
	Totals for dept 000 - 592	<u>25,410</u>	<u>250,400</u>	<u>251,850</u>
TOTAL APPROPRIATIONS		<u>25,410</u>	<u>250,400</u>	<u>251,850</u>
NET OF REVENUES/APPROPRIATIONS - FUND 301		<u>298,350</u>	<u>59,300</u>	<u>62,650</u>
	BEGINNING FUND BALANCE	133,174	133,174	
	ENDING FUND BALANCE	431,524	192,474	62,650

User: Michelle

Fund: 590 Village Sewer Fund

DB: Pentwater

Calculations as of 12/31/2025

GL NUMBER	DESCRIPTION	2025-26 ACTIVITY THRU 12/31/25	2025-26 AMENDED BUDGET	2026-27 PROJECTED ACTIVITY
ESTIMATED REVENUES				
Dept 000 - 592				
590-000-642.000	Village Sewer Sales	554,399	709,300	885,260
590-000-645.003	Twp Sewer N Wholesale Sales	29,886	39,800	20,000
590-000-646.000	Connection Fees		12,000	5,000
590-000-656.000	Penalties	2,728	3,000	3,000
590-000-664.000	Bank Interest Earned	5,111	8,000	7,000
590-000-664.100	SSB - Bond Reserve SEWER Interest	31		
590-000-664.900	MI Class Operating - GEN/SEWER	33	2,000	500
Totals for dept 000 - 592		592,188	774,100	920,760
TOTAL ESTIMATED REVENUES		592,188	774,100	920,760

User: Michelle

Fund: 590 Village Sewer Fund

DB: Pentwater

Calculations as of 12/31/2025

GL NUMBER	DESCRIPTION	2025-26 ACTIVITY THRU 12/31/25	2025-26 AMENDED BUDGET	2026-27 PROJECTED ACTIVITY
APPROPRIATIONS				
Dept 537 - Pumping/Distribution				
590-537-702.000	Wages/Salary	10,206	24,000	25,000
590-537-712.000	Employee Benefits	2,677	7,500	7,500
590-537-716.000	Employer Fica/Mc Exp.	746	2,000	2,000
590-537-740.000	Operating Supplies	993	2,000	2,000
590-537-801.000	Professional/Contractual Serv	5,538	10,000	10,000
590-537-920.000	Utilities	12,022	22,000	20,000
590-537-930.000	Repair & Maintenance	19,017	20,000	100,000
590-537-940.000	Equipment Rental	3,611	5,500	6,000
Totals for dept 537 - Pumping/Distribution		54,810	93,000	172,500
Dept 538 - Treatment Plant				
590-538-702.000	Wages/Salary	5,153	15,000	10,000
590-538-712.000	Employee Benefits	1,747	5,500	3,000
590-538-716.000	Employer Fica/Mc Exp.	368	2,000	1,000
590-538-740.000	Operating Supplies	46,381	50,000	50,000
590-538-800.500	Testing	20,264	30,000	30,000
590-538-801.000	Professional/Contractual Serv	121,763	180,000	180,000
590-538-801.150		252		
590-538-810.000	Insurance		3,200	3,200
590-538-920.000	Utilities	44,546	60,000	65,000
590-538-930.000	Repair & Maintenance	14,078	100,000	96,560
590-538-940.000	Equipment Rental	553	7,000	5,000
590-538-970.000	Capital Outlay	32,088	35,000	
Totals for dept 538 - Treatment Plant		287,193	487,700	443,760
Dept 539 - Administration				
590-539-702.000	Wages/Salary	15,497	25,000	34,000
590-539-712.000	Employee Benefits	6,506	10,000	10,000
590-539-716.000	Employer Fica/Mc Exp.	1,065	3,000	3,000
590-539-740.000	Operating Supplies	340	2,000	2,000
590-539-801.000	Professional/Contractual Serv	14,579	10,000	14,000
590-539-808.000	Permit Fees	1,950	2,500	2,500
590-539-810.000	Insurance	3,858	3,700	4,000
590-539-851.000	Postage Exp.	1,000	1,300	1,500
590-539-860.000	Travel & Lodging	25	500	500
590-539-862.000	Education & Training	656	500	1,500
590-539-915.000	Dues & Memberships	826	600	1,500
590-539-920.000	Utilities		300	
590-539-990.000	Debt Service - Principal	95,000	95,000	118,000
590-539-992.000	Interest Paid	106,070	112,000	112,000
Totals for dept 539 - Administration		247,372	266,400	304,500
TOTAL APPROPRIATIONS		589,375	847,100	920,760
NET OF REVENUES/APPROPRIATIONS - FUND 590		2,813	(73,000)	
BEGINNING FUND BALANCE		1,768,655	1,768,655	
ENDING FUND BALANCE		1,771,468	1,695,655	

Calculations as of 12/31/2025

GL NUMBER	DESCRIPTION	2025-26 ACTIVITY THRU 12/31/25	2025-26 AMENDED BUDGET	2026-27 PROJECTED ACTIVITY
ESTIMATED REVENUES				
Dept 000 - 592				
591-000-539.000	State Grants	1,648,687	1,816,500	
591-000-539.150	DWSRF Grant	940,293		703,000
591-000-643.000	Metered Sales-Water	357,030	360,000	5,000
591-000-646.000	Connection Fees	3,017	10,000	1,000
591-000-648.000	Garden Meters	450	1,500	8,000
591-000-656.000	Penalties	7,771	7,300	40,000
591-000-664.000	Bank Interest Earned	57,135	35,000	
591-000-696.000	BOND Sale Proceeds		1,837,000	
591-000-696.150	DWSRF 2024B Series	1,351,444		
Totals for dept 000 - 592		4,365,827	4,067,300	757,000
TOTAL ESTIMATED REVENUES		4,365,827	4,067,300	757,000

Calculations as of 12/31/2025

GL NUMBER	DESCRIPTION	2025-26 ACTIVITY THRU 12/31/25	2025-26 AMENDED BUDGET	2026-27 PROJECTED ACTIVITY
APPROPRIATIONS				
Dept 000 - 592				
591-000-801.000	PROFESSIONAL SERVICES	929		
Totals for dept 000 - 592		929		
Dept 537 - Pumping/Distribution				
591-537-702.000	Wages/Salary	42,173	35,000	50,000
591-537-712.000	Employee Benefits	13,038	12,000	15,000
591-537-716.000	Employer Fica/Mc Exp.	2,924	3,000	4,000
591-537-740.000	Operating Supplies	708	5,000	5,000
591-537-790.000	Meters & Hydrants	31,314	7,000	10,000
591-537-800.500	Testing	110		
591-537-801.000	Professional/Contractual Serv	174	7,000	5,000
591-537-920.000	Utilities		1,000	1,000
591-537-930.000	Repair & Maintenance	9,480	45,000	324,150
591-537-940.000	Equipment Rental	22,173	10,000	25,000
Totals for dept 537 - Pumping/Distribution		122,094	125,000	439,150
Dept 538 - Treatment Plant				
591-538-702.000	Wages/Salary	10,580	26,000	20,000
591-538-712.000	Employee Benefits	3,534	8,000	8,000
591-538-716.000	Employer Fica/Mc Exp.	762	2,000	2,000
591-538-740.000	Operating Supplies	5,282	7,500	8,000
591-538-800.500	Testing	1,171	5,500	3,500
591-538-801.000	Professional/Contractual Serv	16,696	15,000	17,500
591-538-920.000	Utilities	33,238	35,000	37,500
591-538-930.000	Repair & Maintenance	4,395	7,500	7,500
591-538-940.000	Equipment Rental	2,645	8,000	7,500
591-538-992.000	Interest Paid		2,900	
Totals for dept 538 - Treatment Plant		78,303	117,400	111,500
Dept 539 - Administration				
591-539-702.000	Wages/Salary	12,432		34,000
591-539-712.000	Employee Benefits	6,028	5,000	10,000
591-539-716.000	Employer Fica/Mc Exp.	836	2,000	2,000
591-539-740.000	Operating Supplies	2,630	1,500	3,000
591-539-790.250	Meters-DWSRF Project	31,246		
591-539-801.000	Professional/Contractual Serv	4,389		10,000
591-539-801.250	DWSRF Prof Serv	4,518,931	4,500,000	
591-539-801.255	DWSRF Engineering	331,455	308,000	
591-539-808.000	Permit Fees	1,203		1,500
591-539-810.000	Insurance	2,647	2,500	3,000
591-539-812.000	Assessments		600	250
591-539-828.000	Bank Fees	50	100	100
591-539-828.250	DWSRF-Bank Fees	(954)	700	1,500
591-539-851.000	Postage Exp.	1,000	1,400	1,000
591-539-860.000	Travel & Lodging	25	1,000	1,500
591-539-862.000	Education & Training	205	1,500	500
591-539-900.000	Publishing		500	2,500
591-539-915.000	Dues & Memberships	2,132	2,200	2,500
591-539-920.000	Utilities		500	
591-539-970.000	Capital Outlay		8,000	
591-539-990.000	Debt Service - Principal	70,000	70,000	70,000
591-539-992.000	Interest Paid	40,681	51,500	63,000
Totals for dept 539 - Administration		5,024,936	4,967,000	206,350
Dept 572 - Wellhead Protection Grant				
591-572-801.000	PROFESSIONAL SERVICES		6,000	
Totals for dept 572 - Wellhead Protection Grant			6,000	
TOTAL APPROPRIATIONS		5,226,262	5,215,400	757,000
NET OF REVENUES/APPROPRIATIONS - FUND 591		(860,435)	(1,148,100)	
BEGINNING FUND BALANCE		2,773,089	2,773,089	
ENDING FUND BALANCE		1,912,654	1,624,989	

User: Michelle

Fund: 592 Township Sewer Fund

DB: Pentwater

Calculations as of 12/31/2025

GL NUMBER	DESCRIPTION	2025-26 ACTIVITY THRU 12/31/25	2025-26 AMENDED BUDGET	2026-27 PROJECTED ACTIVITY
ESTIMATED REVENUES				
Dept 000 - 592				
592-000-664.000	Bank Interest Earned	3		
Totals for dept 000 - 592		3		
TOTAL ESTIMATED REVENUES				
NET OF REVENUES/APPROPRIATIONS - FUND 592		3		
	BEGINNING FUND BALANCE	122,719	122,719	
	ENDING FUND BALANCE	122,722	122,719	

User: Michelle

Fund: 594 Marina

DB: Pentwater

Calculations as of 12/31/2025

GL NUMBER	DESCRIPTION	2025-26 ACTIVITY THRU 12/31/25	2025-26 AMENDED BUDGET	2026-27 PROJECTED ACTIVITY
ESTIMATED REVENUES				
Dept 000 - 592				
594-000-639.000	Marina Services	59		500
594-000-647.200	Kayak Permits	150	1,000	
594-000-648.000	Marina Fees-Seasonals	52,072	61,900	63,000
594-000-652.000	Marina Fees-Trans.	42,369	45,000	45,550
594-000-664.000	Bank Interest Earned	4,185	5,000	5,000
Totals for dept 000 - 592		98,835	112,900	114,050
TOTAL ESTIMATED REVENUES		98,835	112,900	114,050

User: Michelle

Fund: 594 Marina

DB: Pentwater

Calculations as of 12/31/2025

GL NUMBER	DESCRIPTION	2025-26 ACTIVITY THRU 12/31/25	2025-26 AMENDED BUDGET	2026-27 PROJECTED ACTIVITY
APPROPRIATIONS				
Dept 000 - 592				
594-000-702.000	Wages/Salary	57,501	58,000	60,000
594-000-712.000	Employee Benefits	1,710	2,200	2,500
594-000-716.000	Employer Fica/Mc Exp.	4,378	6,000	7,500
594-000-740.000	Operating Supplies	2,662	7,500	5,000
594-000-801.000	Professional/Contractual Serv	2,119	7,500	5,000
594-000-810.000	Insurance	1,282	3,200	3,200
594-000-812.000	Assessments	100	6,300	6,350
594-000-829.000	Bank Card Fees	423	1,000	500
594-000-900.000	Publishing	1,367	1,500	1,500
594-000-920.000	Utilities	8,497	13,000	11,000
594-000-930.000	Repair & Maintenance	8,153	15,000	10,000
594-000-940.000	Equipment Rental	1,100	2,000	1,500
	Totals for dept 000 - 592	89,292	123,200	114,050
TOTAL APPROPRIATIONS				
		89,292	123,200	114,050
NET OF REVENUES/APPROPRIATIONS - FUND 594				
		9,543	(10,300)	
	BEGINNING FUND BALANCE	658,070	658,070	
	ENDING FUND BALANCE	667,613	647,770	

Calculations as of 12/31/2025

GL NUMBER	DESCRIPTION	2025-26 ACTIVITY THRU 12/31/25	2025-26 AMENDED BUDGET	2026-27 PROJECTED ACTIVITY
ESTIMATED REVENUES				
Dept 000 - 592				
661-000-664.000	Bank Interest Earned	2,083	2,500	2,500
661-000-667.301	Rents- Police Car	24,567	35,000	35,000
661-000-667.594	Rental-Marina Fund	1,100	1,000	1,500
661-000-678.000	Equipment Rental Revenue	96,216	75,000	125,000
Totals for dept 000 - 592		123,966	113,500	164,000
TOTAL ESTIMATED REVENUES		123,966	113,500	164,000

Calculations as of 12/31/2025

GL NUMBER	DESCRIPTION	2025-26 ACTIVITY THRU 12/31/25	2025-26 AMENDED BUDGET	2026-27 PROJECTED ACTIVITY
APPROPRIATIONS				
Dept 000 - 592				
661-000-702.000	Wages/Salary	2,175	8,000	5,000
661-000-712.000	Employee Benefits	346	2,500	1,500
661-000-716.000	Employer Fica/Mc Exp.	165	700	600
661-000-740.000	Operating Supplies	4,235	6,000	6,000
661-000-744.000	Fuel - Marina	328	1,000	1,000
661-000-801.000	Professional/Contractual Serv	179	500	500
661-000-810.000	Insurance	126	100	150
661-000-930.000	Repair & Maintenance	2,347	2,000	5,000
661-000-940.000	Equipment Rental	3,842	1,000	2,500
Totals for dept 000 - 592		13,743	21,800	22,250
Dept 301 - Police Department				
661-301-742.000	Fuel - Police	5,187	8,500	9,000
661-301-810.000	Insurance	4,502	4,600	6,000
661-301-930.000	Repair & Maintenance - Police	2,765	5,000	6,000
661-301-991.000	PRINCIPAL PAYMENTS	3,839	6,800	6,200
661-301-992.000	INTEREST	96	300	50
Totals for dept 301 - Police Department		16,389	25,200	27,250
Dept 441 - DPW				
661-441-742.000	Fuel - Dpw	5,466	15,000	18,000
661-441-810.000	Insurance	12,493	14,500	18,000
661-441-930.000	Repair & Maintenance- DPW	24,262	20,000	40,000
661-441-970.000	Capital Outlay	98,574	100,000	
Totals for dept 441 - DPW		140,795	149,500	76,000
TOTAL APPROPRIATIONS		170,927	196,500	125,500
NET OF REVENUES/APPROPRIATIONS - FUND 661		(46,961)	(83,000)	38,500
BEGINNING FUND BALANCE		434,605	434,605	
ENDING FUND BALANCE		387,644	351,605	38,500
ESTIMATED REVENUES - ALL FUNDS		7,593,108	7,657,350	4,559,110
APPROPRIATIONS - ALL FUNDS		7,738,997	9,085,450	4,434,785
NET OF REVENUES/APPROPRIATIONS - ALL FUNDS		(145,889)	(1,428,100)	124,325
BEGINNING FUND BALANCE - ALL FUNDS		8,717,354	8,717,354	
ENDING FUND BALANCE - ALL FUNDS		8,571,465	7,289,254	124,325