

Hayes Township 2026 Budget
General Fund

GL Number	Description	24-25	24-25	24-25	25-26	25-26	Notes
		Amended Budget	Activity (as of 6/3/25)	Projected	Requested	Recommend	
Fund: 101 GENERAL FUND							
Account Category: Revenues							
101-000-402.000	PROPERTY TAXES	300,000	264,598	265,500	305,000	305,000	Tax Value: 306,932,072 Millage .9612
101-000-404.000	ROAD MILLAGE	636,641	0	0			Move to Road Fund
							Payments in Lieu of Taxes (PILT) are state of Michigan payments to local units of government in lieu of property taxes for the land owned by the state and administered by the Department of Natural Resources.
101-000-425.000	SWAMP TAX	360	0	360	360	360	
101-000-429.000	COMMERCIAL FOREST RESERVE	20	0	0	0	0	
101-000-528.000	ARPA GRANT REVENUE	141,000	0	0	73,455	73,455	
101-000-566.000	GRANTS - COMMUNITY FOUNDATION	5,000	0	10,000	10,000	10,000	2025 grant from C3F for storm cleanup
101-000-569.000	OTHER STATE REVENUE	94,000	80,102	80,102	94,000	94,000	Per Kristin Budget Report
101-000-572.000	METRO ACT	9,500	0	6,600	6,750	6,750	Payments for telecommunication use of public rights-of-way
101-000-573.000	LOCAL COMMUNITY STABILIZATION	10,000	4,229	10,215	10,500	10,500	Reimbursement from State due to changes in personal property tax collection
101-000-574.000	STATE SHARED REVENUE	200,000	110,179	215,000	218,000	218,000	State Revenue Sharing . Constitutional and Statutory - Aug should be \$37k
101-000-576.000	ELECTION REIMBURSEMENT	12,000	3,772	3,772	5,321	0	
							Grant from County for parks, (county parks millage - \$10k prior years
101-000-582.000	GRANTS - CHARLEVOIX COUNTY MI	20,000	9,817	9,817	10,000	10,000	
101-000-626.000	ZONING FEES - includes ZBA	9,000	11,960	12,500	10,000	10,000	
101-000-642.000	CEMETERY SALES	1,000	975	975	1,000	1,000	
101-000-665.000	INTEREST AND DIVIDEND INCOME	2,500	2,886	2,900	2,500	2,500	
101-000-667.000	TOWNSHIP HALL RENT	1,500	1,300	1,350	1,500	1,500	Raise rental fee?
101-000-674.000	FOOD PANTRY DONATIONS	7,000	1,245	1,250	2,500	2,500	
101-000-674.500	FUNDRAISING	20,000	3,533	3,533	5,000	5,000	

101-000-684.000	MISCELLANEOUS INCOME	500	395	395	500	500	
101-000-687.000	REFUND	0	2,587	2,587	0	0	
101-000-696.000	LCEMS - EMS LOAN	122,978	0	122,978	122,978	122,978	Payment for debt service from EMS
Revenues		1,594,098	859,720	749,833	879,364	874,043	

Account Category: Appropriations

Department: 101 TOWNSHIP BOARD

101-000-710.000	FICA/MEDICARE	21,000	20,554	22,750	17,000	17,000	Withholding?
101-101-702.000	SALARIES AND WAGES	12,760	12,363	13,500	13,500	13,500	trustees and recording secty
101-101-730.000	POSTAGE & POSTAGE METER	9,160	8,761	9,000	12,000	12,000	for every department
101-101-802.000	ACCOUNTING AND LEGISLATIVE	37,000	31,997	35,500	30,000	30,000	Audit & Maner Costerisan
101-101-805.000	LEGAL SERVICES	47,000	44,608	49,000	32,000	32,000	
101-101-910.000	PUBLICATION/PRINTING	20,000	9,686	10,500	30,000	30,000	for every department
101-101-911.000	WEB PAGE PUBLISHING	2,500	1,730	1,900	3,000	3,000	
101-101-960.000	EDUCATION/SERVICES	6,300	5,873	6,000	11,000	11,000	for every department
	Total	155,720	135,574	148,150	148,500	148,500	

Department: 171 SUPERVISOR

101-171-702.000	SALARIES AND WAGES	33,626	30,835	33,626	34,467	33,626	Freeze
101-171-703.000	SALARIES AND WAGES - DEPUTY	0	0	375	1,500	1,500	
101-171-850.000	TELEPHONE	500	250	0	0	0	
101-171-960.000	EDUCATION/SERVICES	500	0	0	0	0	
	Total	34,626	31,085	34,001	35,967	35,126	

Department: 215 CLERK

101-215-702.000	SALARIES AND WAGES	33,626	30,824	33,626	34,467	33,626	Freeze
101-215-703.000	SALARIES AND WAGES - DEPUTY	20,000	19,939	22,000	22,000	20,000	
101-215-727.000	SUPPLIES	0	40	40	0	0	
101-215-780.000	OFFICE EQUIPMENT	1,000	0	0	0	0	
101-215-960.000	EDUCATION/SERVICES	5,000	4,113	4,113	0	0	
	Total	59,626	54,916	59,779	56,467	53,626	

Department: 247 BOARD OF REVIEW

101-247-702.000	SALARIES AND WAGES	2,350	2,057	2,057	2,350	2,350	Freeze
101-247-910.000	PUBLICATION/PRINTING	0	0	0	0	0	
101-247-960.000	EDUCATION/SERVICES	1,000	260	260	0	0	
	Total	3,350	2,317	2,317	2,350	2,350	

Department: 253 TREASURER

101-253-702.000	SALARIES AND WAGES	33,626	30,824	33,626	34,467	33,626	Freeze
101-253-780.000	OFFICE EQUIPMENT	1,500	104	104	0	0	
101-253-960.000	EDUCATION/SERVICES	3,750	2,705	2,705	3,200	3,200	
Total		38,876	33,633	36,435	37,667	36,826	

Department: 257 ASSESSOR

101-257-702.000	SALARIES AND WAGES	35,476	32,061	35,476	36,363	35,476	Freeze
101-257-780.000	OFFICE EQUIPMENT	1,000	986	986	1,000	1,000	
101-257-960.000	EDUCATION/SERVICES	3,800	3,103	3,103	3,200	3,200	
Total		40,276	36,150	39,564	40,563	39,676	

Department: 261 GENERAL GOVERNMENT

101-261-702.000	SALARIES AND WAGES	40,000	17,145	19,000	30,000	0	Non-Statutory Duties done by Officials
101-261-711.000	INSURANCE	22,000	20,984	20,984	25,000	25,000	
101-261-956.000	FOOD PANTRY	7,000	4,352	4,800	5,000	5,000	To come out of Pantry Account
Total		69,000	42,481	44,784	60,000	30,000	

Department: 262 ELECTIONS

101-262-702.000	SALARIES AND WAGES	15,500	13,512	13,512	1,200	1,200	no Feb 26 primary
101-262-727.000	SUPPLIES	4,500	4,466	4,500	1,000	1,000	
101-262-910.000	PUBLICATION/PRINTING	0	0		0	0	
101-262-958.000	MISCELLANEOUS	5,000	1,965	1,965	0	0	
Total		25,000	19,943	19,978	2,200	2,200	

Department: 265 TOWNSHIP HALL

101-265-727.000	SUPPLIES	7,000	6,894	6,894	8,000	7,500	
101-265-780.000	OFFICE EQUIPMENT	8,200	7,036	7,700	7,000	7,000	
101-265-855.000	TELEPHONE/INTERNET/FAX	2,000	1,496	1,600	2,000	2,000	
101-265-920.000	ELECTRIC	5,700	2,708	3,000	3,500	3,500	Hall and Fire Barn
101-265-921.000	HEATING	3,500	2,003	2,250	4,000	4,000	Hall and Fire Barn
101-265-930.000	REPAIRS AND MAINTENANCE	8,500	14,674	15,000	15,000	15,000	Cost of Well - est
101-265-985.000	IMPROVEMENTS	30,000	38,048	38,048	34,000	0	per Kristin - Windows replacement
Total		64,900	72,859	74,492	73,500	39,000	

Department: 272 HALL MAINTENANCE

101-272-702.000	SALARIES AND WAGES	3,000	3,750	4,250	4,500	4,000	Cleaning
	Total	3,000	3,750	4,250	4,500	4,000	
Department: 336 FIRE DEPARTMENT							
101-336-920.000	ELECTRIC	0	248	275	0	0	
101-336-921.000	HEATING	0	1,710	1,900	0	0	
101-336-930.000	REPAIRS AND MAINTENANCE	5,000	220	220	1,000	1,000	
101-336-960.000	EDUCATION/SERVICES	25,000	14,175	25,000	80,000	80,000	Fire Contract - amended to \$76,700
	Total	30,000	16,353	27,395	81,000	81,000	
Department: 371 PC/ZBA							
101-371-702.000	SALARIES AND WAGES	17,200	13,446	15,000	17,500	17,500	PC and Rec Secty
101-371-727.000	SUPPLIES				0	0	
101-371-910.000	PUBLICATION/PRINTING				0	0	
101-371-960.000	EDUCATION/SERVICES	18,000	0	0	28,000	25,000	Amend zoning ordinance
	Total	35,200	13,446	15,000	45,500	42,500	
Department: 446 ROADS							
101-446-925.000	HALL LOT & STREET LIGHTS	2,400	2,101	2,350	2,400	2,400	
101-446-930.000	REPAIRS AND MAINTENANCE/BRINE	399,961	343,269	343,269			Moved to road fund
	Total	402,361	345,370	345,619	2,400	2,400	
Department: 523 SPRING CLEANING							
101-523-801.000	PROFESSIONAL SERVICES/ SPRING CLEANUP	55,000	42,838	65,338	72,500	57,500	Ice Storm Cleanup 3/4 work by 6/30 - 3/4 x 30k & Spring Cleanup 50k in 2026
	Total	55,000	42,838	65,338	72,500	57,500	Ice Storm payment in July = \$7500
Department: 567 CEMETERY							
101-567-702.000	SALARIES AND WAGES	3,500	1,575	1,750	2,000	2,000	
101-567-727.000	SUPPLIES	0	150	150	500	500	
101-567-930.000	REPAIRS AND MAINTENANCE	10,000	7,408	7,408	2,500	2,500	
101-567-985.000	IMPROVEMENTS	4,000	2,488	2,488	2,500	2,500	
	Total	17,500	11,621	11,796	7,500	7,500	
Department: 651 AMBULANCE							
101-651-971.000	AMBULANCE IMPROVEMENTS	14,000	0		15,000	5,000	For EMS Building - possible
	Total	14,000	0	0	15,000	5,000	

Department: 702 ZONING

101-702-704.000	SALARIES AND WAGES - ADMIN	0	18,049	20,000	23,934	20,000	Salary Ron
101-702-705.000	SALARIES AND WAGES - ASSISTANT	18,400	7,525	8,400	18,400	9,400	how many hours per wk - \$25hr
101-702-713.000	PER DIEM	0	4,860	4,860	5,000	0	Attend ZBA & PC mtgs - how much per ?
101-702-850.000	TELEPHONE	950	835	900	900	900	
101-702-910.000	PUBLICATION/PRINTING	5,400	5,018	5,100	0	0	
101-702-960.000	EDUCATION/SERVICES	0	535	535	0	0	
101-702-964.000	REFUNDS	0	(540)	(540)	0	0	
	Total	24,750	36,282	39,255	48,234	30,300	

Department: 751 PARKS AND RECREATION

101-751-702.000	SALARIES AND WAGES	0	775	775	1,200	1,200	per diem - \$40 per
101-751-727.000	SUPPLIES	0	169	200	0	0	
101-751-801.000	PROFESSIONAL SERVICES	25,500	524	750	15,000	5,000	
101-751-920.000	ELECTRIC/INTERNET	4,300	4,109	4,500	5,000	5,000	why pay internet?
101-751-928.000	TRASH / GARBAGE	0	534	600	1,500	1,000	
101-751-930.000	REPAIRS AND MAINTENANCE-OTHER	6,000	1,842	1,900	6,000	6,000	
101-751-930.001	REPAIRS AND MAINTENANCE-HTP/CSG	13,000	11,747	11,750	56,000	56,000	Drainage Repair authorized in 2024
101-751-989.000	EQUIPMENT/IMPROVEMENTS	46,000	13,870	13,900	70,000	50,000	\$40k voted for Pickleball Cts in 2024
	Total	94,800	33,569	34,375	154,700	124,200	

Department: 906 -DEBT SERVICE

101-906-991.000	Debt			122,978	122,978	122,978	LCEMS - EMS LOAN
	Total			122,978	122,978	122,978	

Appropriations

1,167,985	932,187	1,125,505	1,011,526	864,682
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Fund 101 - GENERAL FUND:

TOTAL ESTIMATED REVENUES	1,594,098	859,720	749,833	879,364	874,043
TOTAL APPROPRIATIONS	1,167,985	932,187	1,125,505	1,011,526	864,682
NET OF REVENUES & APPROPRIATIONS:	426,113	(72,467)	(375,672)	(132,162)	9,361

Beginning Fund Balance			692,305	316,633	316,633
Ending Fund Balance *			316,633	184,471	325,994

Fund Balance % **			42%	21%	37%
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* Note that in the 2024 audit \$73,119 is restricted for Metro Act

** In 2023 the median general fund ratio for general law Township was 155%. Township with a fund balance below 110% were in the bottom 25%.