Inverness Township Board

Budget Hearing

Monday, March 30, 2026
6:00 PM

Opening of Meeting- Pledge of Allegiance

Board member roll call – present: Jennifer Beebe, Laurie Merchant, Bernie Schramm, Todd LaRocque. Greg Borowicz was absent.

Approval of Agenda – Motion to approve the agenda by Schramm, supported by Merchant. Motion carried.

Budget - The proposed Budget for the fiscal year 2026-2027 was discussed.

Citizens Comment - Steve Cheli commented on the Millage request mentioned at the March 3, 2026 regular Board meeting. He thought we were asking to raise it.

Adjournment - Motion to adjourn meeting at 7:00 p.m. by Merchant, supported by Beebe. Motion carried.

Submitted by: Jennifer Beebe, Clerk of Inverness Township
Posted:_____

Calculations as of 03/31/2026

GL NUMBER	DESCRIPTION	2025-26 ACTIVITY THRU 03/31/26	2026-27 BOARD BUDGET
Fund: 101 GENERAL FUND			
ESTIMATED REVENUES			
Dept 000 - NONE			
101-000-402.000	CURRENT REAL PROPERTY TAXES	146,949	147,000
101-000-411.000	DELINQUENT TAX REVENUE	454	500
101-000-420.000	DELINQUENT PERSONAL PROPERTY TAXE	79	100
101-000-573.000	LOCAL COMMUNITY STABILIZATION	15,316	14,500
101-000-574.000	STATE REVENUE SHARING	236,995	215,000
101-000-579.000	SWAMP TAX	1,165	1,200
101-000-601.000	PROPERTY TAX ADMINISTRATION FEES	58,206	56,000
101-000-607.000	CHARGES FOR SERVICES-FEES	24,350	27,000
101-000-608.000	LAND DIVISION APPLICATION FEES	225	250
101-000-609.000	SEWER APPLICATION FEES		2,000
101-000-642.000	CHARGES FOR SERVICES - SALES	5,693	5,800
101-000-665.000	INTEREST	59,547	60,000
101-000-665.001	INTEREST ON TAX COLLECTIONS	156	200
101-000-667.000	RENT	6,600	6,500
101-000-687.000	REFUNDS	1,967	500
Totals for dept 000 - NONE		557,702	536,550
TOTAL ESTIMATED REVENUES		557,702	536,550
APPROPRIATIONS			
Dept 101 - BOARD			
101-101-702.000	SALARIES	10,980	10,980
101-101-703.000	PER DIEMS	4,913	4,400
101-101-709.000	FICA & MED. - EMPLOYER SHARE	1,212	1,100
101-101-726.000	SUPPLIES	507	550
101-101-801.000	PROFESSIONAL SERVICES	17,560	17,100
101-101-820.000	DUES & SUBSCRIPTIONS	2,777	2,800
101-101-900.000	PRINTING AND PUBLISHING	32	531
101-101-910.000	INSURANCE	3,317	3,400
101-101-959.000	ASK MY AUDITOR	8,420	
Totals for dept 101 - BOARD		49,718	40,861
Dept 171 - SUPERVISOR			
101-171-702.000	SALARIES	19,485	19,500
101-171-709.000	FICA & MED. - EMPLOYER SHARE	1,491	1,600
101-171-820.000	DUES & SUBSCRIPTIONS		100
101-171-960.000	EDUCATION & TRAINING		400
Totals for dept 171 - SUPERVISOR		20,976	21,600
Dept 215 - CLERK			
101-215-702.000	SALARIES	24,417	24,500
101-215-709.000	FICA & MED. - EMPLOYER SHARE	1,868	2,100
101-215-726.000	SUPPLIES	348	600
101-215-775.000	REPAIRS & MAINTENANCE	315	550
101-215-850.000	COMMUNICATIONS (PHONE, RADIO, ETC	120	
Totals for dept 215 - CLERK		27,068	27,750
Dept 247 - BOARD OF REVIEW			
101-247-702.000	SALARIES	5,160	5,280
101-247-709.000	FICA & MED. - EMPLOYER SHARE	395	500
101-247-726.000	SUPPLIES		100
101-247-900.000	PRINTING AND PUBLISHING	204	
Totals for dept 247 - BOARD OF REVIEW		5,759	5,880
Dept 253 - TREASURER			
101-253-702.000	SALARIES	24,417	24,500
101-253-709.000	FICA & MED. - EMPLOYER SHARE	1,868	2,100
101-253-726.000	SUPPLIES	3,927	4,000
101-253-801.000	PROFESSIONAL SERVICES	3,946	3,950
101-253-850.000	COMMUNICATIONS (PHONE, RADIO, ETC	929	1,000
101-253-960.000	EDUCATION & TRAINING	323	800
Totals for dept 253 - TREASURER		35,410	36,350
Dept 257 - ASSESSOR			
101-257-702.000	SALARIES	25,750	25,750
101-257-709.000	FICA & MED. - EMPLOYER SHARE	1,970	2,300
101-257-726.000	SUPPLIES	335	352
101-257-804.000	CONTRACT SERVICES - ASSESSOR	11,058	6,600
Totals for dept 257 - ASSESSOR		39,113	35,002
Dept 262 - ELECTIONS			
101-262-702.000	SALARIES	1,088	6,972
101-262-726.000	SUPPLIES	1,534	2,923

Calculations as of 03/31/2026

GL NUMBER	DESCRIPTION	2025-26 ACTIVITY THRU 03/31/26	2026-27 BOARD BUDGET
Fund: 101 GENERAL FUND			
APPROPRIATIONS			
Dept 262 - ELECTIONS			
101-262-801.000	PROFESSIONAL SERVICES	757	2,743
Totals for dept 262 - ELECTIONS		3,379	12,638
Dept 265 - BUILDING AND GROUNDS			
101-265-702.000	SALARIES	6,325	6,500
101-265-709.000	FICA & MED. - EMPLOYER SHARE	554	600
101-265-726.000	SUPPLIES	514	300
101-265-801.000	PROFESSIONAL SERVICES	407	400
101-265-804.001	CONTRACT SERVICES -BUILDING AND G	5,930	5,475
101-265-910.000	INSURANCE	4,862	4,900
101-265-920.000	UTILITIES	4,593	3,634
101-265-930.000	REPAIRS	193	4,000
101-265-938.000	STORM REPAIRS AND CLEANUP	14,137	5,000
101-265-976.000	BLDGS, ADDITIONS, IMPROVEMENTS	1,723	2,000
101-265-980.000	OFFICE EQUIPMENT		7,000
Totals for dept 265 - BUILDING AND GROUNDS		39,238	39,809
Dept 276 - CEMETERY			
101-276-702.000	SALARIES	454	1,521
101-276-702.002	BURIALS	2,800	3,600
101-276-709.000	FICA & MED. - EMPLOYER SHARE	6	120
101-276-775.000	REPAIRS & MAINTENANCE	4,847	2,500
101-276-804.002	CONTRACT SERVICES - CEMETERY	3,012	3,200
101-276-804.020	OTHER CONTRACT SERVICES - OPENING	1,600	1,600
Totals for dept 276 - CEMETERY		12,719	12,541
Dept 336 - FIRE DEPARTMENT			
101-336-703.000	PER DIEMS	600	660
101-336-709.000	FICA & MED. - EMPLOYER SHARE	46	50
101-336-910.000	INSURANCE	2,403	2,500
101-336-930.000	REPAIRS		703
Totals for dept 336 - FIRE DEPARTMENT		3,049	3,913
Dept 446 - HIGHWAYS, STREETS, BRIDGES			
101-446-804.003	CONTRACT SERVICES -PUBLIC WORKS	63,551	65,000
101-446-930.000	REPAIRS	8,190	10,000
Totals for dept 446 - HIGHWAYS, STREETS, BRIDGES		71,741	75,000
Dept 448 - STREET LIGHTING			
101-448-920.000	UTILITIES	5,027	7,500
Totals for dept 448 - STREET LIGHTING		5,027	7,500
Dept 526 - SANITARY LAND FILL			
101-526-702.000	SALARIES	9,133	9,000
101-526-709.000	FICA & MED. - EMPLOYER SHARE	699	750
101-526-726.000	SUPPLIES	523	600
101-526-801.000	PROFESSIONAL SERVICES	21,064	23,000
101-526-910.000	INSURANCE	914	1,000
101-526-920.000	UTILITIES	75	3,000
101-526-930.000	REPAIRS		500
Totals for dept 526 - SANITARY LAND FILL		32,408	37,850
Dept 751 - PARKS & RECREATION DEPARTMENT			
101-751-726.000	SUPPLIES		1,000
101-751-775.000	REPAIRS & MAINTENANCE		150
101-751-910.000	INSURANCE	592	600
Totals for dept 751 - PARKS & RECREATION DEPARTM		592	1,750
TOTAL APPROPRIATIONS		346,197	358,444
NET OF REVENUES/APPROPRIATIONS - FUND 101		211,505	178,106
	BEGINNING FUND BALANCE	2,044,701	2,278,328
	FUND BALANCE ADJUSTMENTS	22,122	
	ENDING FUND BALANCE	2,278,328	2,456,434
Fund: 202 MAJOR STREET FUND			
ESTIMATED REVENUES			
Dept 000 - NONE			
202-000-403.000	SPECIAL VOTED MILLAGE	145,074	145,074
202-000-699.000	TRANSFERS IN		290,000
Totals for dept 000 - NONE		145,074	435,074
TOTAL ESTIMATED REVENUES		145,074	435,074

Calculations as of 03/31/2026

GL NUMBER	DESCRIPTION	2025-26 ACTIVITY THRU 03/31/26	2026-27 BOARD BUDGET
Fund: 202 MAJOR STREET FUND			
APPROPRIATIONS			
Dept 446 - HIGHWAYS, STREETS, BRIDGES			
202-446-930.000	REPAIRS		16,453
202-446-935.000	MAJOR REPAIRS	580,267	300,000
Totals for dept 446 - HIGHWAYS, STREETS, BRIDGES		580,267	316,453
TOTAL APPROPRIATIONS		580,267	316,453
NET OF REVENUES/APPROPRIATIONS - FUND 202		(435,193)	118,621
	BEGINNING FUND BALANCE	(158,912)	(596,364)
	FUND BALANCE ADJUSTMENTS	(2,259)	
	ENDING FUND BALANCE	(596,364)	(477,743)
Fund: 206 FIRE FUND			
ESTIMATED REVENUES			
Dept 000 - NONE			
206-000-403.001	SPECIAL VOTED FIRE MILLAGE	145,087	146,000
206-000-411.000	DELINQUENT TAX REVENUE	(1)	
Totals for dept 000 - NONE		145,086	146,000
TOTAL ESTIMATED REVENUES		145,086	146,000
APPROPRIATIONS			
Dept 336 - FIRE DEPARTMENT			
206-336-805.000	OPERATING EXPENSES	93,169	98,589
206-336-971.000	EQUIPMENT	50,074	55,106
Totals for dept 336 - FIRE DEPARTMENT		143,243	153,695
TOTAL APPROPRIATIONS		143,243	153,695
NET OF REVENUES/APPROPRIATIONS - FUND 206		1,843	(7,695)
	BEGINNING FUND BALANCE	311,936	311,520
	FUND BALANCE ADJUSTMENTS	(2,259)	
	ENDING FUND BALANCE	311,520	303,825
Fund: 212 LIQUOR LAW ENFORCEMENT FUND			
ESTIMATED REVENUES			
Dept 000 - NONE			
212-000-574.000	STATE REVENUE SHARING	2,838	2,900
Totals for dept 000 - NONE		2,838	2,900
TOTAL ESTIMATED REVENUES		2,838	2,900
APPROPRIATIONS			
Dept 330 - LIQUOR LAW ENFORCEMENT			
212-330-702.000	SALARIES	700	700
212-330-709.000	FICA & MED. - EMPLOYER SHARE	27	38
Totals for dept 330 - LIQUOR LAW ENFORCEMENT		727	738
TOTAL APPROPRIATIONS		727	738
NET OF REVENUES/APPROPRIATIONS - FUND 212		2,111	2,162
	BEGINNING FUND BALANCE	10,664	12,775
	ENDING FUND BALANCE	12,775	14,937
Fund: 219 STREET LIGHTING FUND			
ESTIMATED REVENUES			
Dept 000 - NONE			
219-000-403.000	SPECIAL VOTED MILLAGE	4,211	4,211
Totals for dept 000 - NONE		4,211	4,211
TOTAL ESTIMATED REVENUES		4,211	4,211
APPROPRIATIONS			
Dept 448 - STREET LIGHTING			
219-448-801.001	AUDIT		250
219-448-920.000	UTILITIES	13,384	16,000
Totals for dept 448 - STREET LIGHTING		13,384	16,250
TOTAL APPROPRIATIONS		13,384	16,250
NET OF REVENUES/APPROPRIATIONS - FUND 219		(9,173)	(12,039)
	BEGINNING FUND BALANCE	514	(8,659)
	ENDING FUND BALANCE	(8,659)	(20,698)

Calculations as of 03/31/2026

GL NUMBER	DESCRIPTION	2025-26 ACTIVITY THRU 03/31/26	2026-27 BOARD BUDGET
Fund: 248 DOWNTOWN DEVELOPMENT AUTHORITY			
ESTIMATED REVENUES			
Dept 000 - NONE			
248-000-401.000	TAXES	160,026	160,000
248-000-665.000	INTEREST	38,518	39,000
Totals for dept 000 - NONE		198,544	199,000
TOTAL ESTIMATED REVENUES		198,544	199,000
APPROPRIATIONS			
Dept 101 - BOARD			
248-101-801.000	PROFESSIONAL SERVICES	3,700	4,200
Totals for dept 101 - BOARD		3,700	4,200
TOTAL APPROPRIATIONS		3,700	4,200
NET OF REVENUES/APPROPRIATIONS - FUND 248		194,844	194,800
BEGINNING FUND BALANCE		875,602	1,070,446
ENDING FUND BALANCE		1,070,446	1,265,246
Fund: 590 SEWER FUND			
ESTIMATED REVENUES			
Dept 000 - NONE			
590-000-401.001	TAXES - SPEC. ASSESSMENT	37,684	38,000
590-000-642.000	CHARGES FOR SERVICES - SALES	169,154	170,000
590-000-665.000	INTEREST	2,605	2,700
Totals for dept 000 - NONE		209,443	210,700
TOTAL ESTIMATED REVENUES		209,443	210,700
APPROPRIATIONS			
Dept 536 - WATER AND/OR SEWER SYSTEMS			
590-536-726.000	SUPPLIES	28	30
590-536-811.000	ACCRUED INTEREST PAYABLE	163,552	164,000
590-536-812.000	REPAIRS & MAINTENANCE	35,764	25,000
590-536-991.001	PRINCIPAL PAYMENT		145,000
Totals for dept 536 - WATER AND/OR SEWER SYSTEMS		199,344	334,030
TOTAL APPROPRIATIONS		199,344	334,030
NET OF REVENUES/APPROPRIATIONS - FUND 590		10,099	(123,330)
BEGINNING FUND BALANCE		977,579	987,678
ENDING FUND BALANCE		987,678	864,348
ESTIMATED REVENUES - ALL FUNDS		1,262,898	1,534,435
APPROPRIATIONS - ALL FUNDS		1,286,862	1,183,810
NET OF REVENUES/APPROPRIATIONS - ALL FUNDS		(23,964)	350,625
BEGINNING FUND BALANCE - ALL FUNDS		4,062,084	4,055,724
FUND BALANCE ADJUSTMENTS - ALL FUNDS		17,604	
ENDING FUND BALANCE - ALL FUNDS		4,055,724	4,406,349