Budget Variance Analysis - Fire & Emergency Services Fund

	Year to Date 03/16/26 ANN	Budget 03/31/26 ANN	Variance 03/31/26 ANN	Amended Budget 03/31/26 ANN
REVENUE FROM OPERATIONS				
Fire Tax Collected	$22,431	$18,500	$3,931	$18,500
Interest Income	$1,566	$750	$816	$750
Other				
Total Revenue From Operations	**$23,997**	**$19,250**	**$4,747**	**$19,250**
OPERATING EXPENSES				
Ambulance Service	$0	$0	$0	$0
Contract Services - Elkland Twp Fire	$13,125	$18,000	$4,875	$18,000
Fire Run Invoice	$0	$0	$0	$0
Other	$0	$0	$0	
Total Operating Expenses	**$13,125**	**$18,000**	**$4,875**	**$18,000**
Non-Recurring Income				
Special Assessment	$0	$0	$0	$0
Deposit Error	$24,370	$0	$24,370	$24,370
Non-Recurring Expenses				
Capital Outlay	$0	$0	$0	$0
Correction of Deposit Error	$24,370	$0	($24,370)	($24,370)
Fire Fund Net Profit	**$10,872**	**$1,250**	**$9,622**	**$1,250**

Budget Variance Analysis - General Fund

	Year to Date 03/16/26 ANN	Budget 03/31/26 ANN	Variance 03/31/26 ANN	Amended Budget 03/31/26 ANN
REVENUE FROM OPERATIONS				
Taxes Collected & Admin Fees	$50,702	$44,000	$6,702	$44,000
Permits & Licenses	$1,325	$100	$1,225	$100
Local Community Stabilization	$10,457	$4,500	$5,957	$4,500
State Revenue Sharing	$91,428	$83,624	$7,804	$83,624
Interest Income	$4,675	$2,000	$2,675	$2,000
Building Rent	$36,000	$36,000	$0	$36,000
Other	$1,343	$0	$1,343	$0
Total Revenue From Operations	**$195,930**	**$170,224**	**$25,706**	**$170,224**
OPERATING EXPENSES				
Audit	$4,850	$6,000	$1,150	$6,000
Computer & Technology	$5,461	$3,000	($2,461)	$5,500
Contract Services - Rent a Box	$8,400	$8,400	$0	$8,400
Drains at Large	$8,140	$7,000	($1,140)	$7,000
Dues & Subscriptions	$795	$1,800	$1,005	$1,800
Educations & Training	$1,392	$3,750	$2,358	$3,750
Election Expenses	$604	$2,500	$1,896	$2,500
Expenses Reimbursed	$2,587	$750	($1,837)	$2,600
Insurance	$7,425	$6,500	($925)	$7,425
Office Supplies	$2,019	$1,200	($819)	$2,100
Postage	$1,313	$1,500	$187	$1,500
Principal & Interest Payment	$10,710	$15,000	$4,290	$15,000
Professional Fees	$5,110	$2,500	($2,610)	$5,500
Publishing	$394	$1,000	$606	$1,000
Repairs & Maintenance	$2,916	$15,000	$12,084	$15,000
Salaries	$42,757	$47,500	$4,743	$47,500
Taxes	$4,319	$5,500	$1,181	$5,500
Utilities	$2,455	$3,820	$1,365	$3,820
Other	$658	$750	$92	$750
Total Operating Expenses	**$112,305**	**$133,470**	**$21,165**	**$142,645**
Non-Recurring Income				
Special Assessment	$0	$0	$0	$0
Loan Proceeds	$0	$0	$0	$0
Other	$0	$0	$0	$0
Transfers In	$25,617	$0	$25,617	$25,617
Non-Recurring Expenses				
Capital Outlay	$0	$0	$0	$0
Claims & Judgements	$0	$0	$0	$0
Roads - ARPA	$0	$0	$0	$0
Transfers Out	$25,617	$0	($25,617)	($25,617)
Township Net Profit	**$58,008**	**$36,754**	**$21,254**	**$27,579**

Greenleaf Township Budget - General Fund

	Fiscal 03/31/23 ANN	Fiscal 03/31/24 ANN	Fiscal 03/31/25 ANN	Year to Date 03/16/26 ANN	3 Year Average	Budget 03/31/27 ANN	Comments / Notes
REVENUE FROM OPERATIONS							
Taxes Collected & Admin Fees	$45,288	$49,492	$46,749	$50,702	$48,981	$45,000	
Permits & Licenses	$175	$140	$210	$1,325	$558	$100	
Local Community Stabilization	$3,558	$4,989	$7,462	$10,457	$7,636	$7,500	
State Revenue Sharing	$89,934	$88,339	$87,218	$91,428	$88,995	$83,316	State of MI estimate $87,701, discounted 5%
Interest Income	$553	$2,463	$3,679	$4,675	$3,606	$2,000	
Building Rent	$36,000	$36,000	$36,000	$36,000	$36,000	$36,000	Per terms of lease
Other	$246		$3,790	$1,343	$2,566	$0	
Total Revenue From Operations	**$175,755**	**$181,422**	**$185,108**	**$195,930**	**$188,342**	**$173,916**	
OPERATING EXPENSES							
Audit	$5,165	$5,480	$5,580	$4,850	$5,303	$6,000	
Computer & Technology	$1,490	$1,691	$6,210	$5,461	$4,454	$6,500	Increased in 2025 due to Quickbooks upgrade
Contract Services - Rent a Box	$8,300	$8,400	$8,400	$8,400	$8,400	$8,400	
Drains at Large	$6,672	$0	$6,464	$8,140	$4,868	$8,150	Drain Commission estimate * 1.10
Dues & Subscriptions	$1,663	$1,863	$1,097	$795	$1,252	$1,500	
Educations & Training	$525	$1,465	$3,067	$1,392	$1,975	$2,500	
Election Expenses	$2,926	$1,295	$3,927	$604	$1,942	$5,000	Higher because there will be an election
Expenses Reimbursed	$703	$606	$1,043	$2,587	$1,412	$1,500	Clerk, treasurer, planning commission, etc.
Insurance	$3,523	$5,033	$5,917	$7,425	$6,125	$6,500	
Office Supplies	$1,234	$1,068	$3,320	$2,019	$2,136	$2,000	
Postage	$1,203	$1,367	$868	$1,313	$1,183	$1,500	
Principal & Interest Payment	$15,582	$15,232	$11,064	$10,710	$12,335	$15,000	
Professional Fees	$2,495	$2,080	$1,940	$5,110	$3,043	$3,500	
Publishing	$687	$841	$682	$394	$639	$1,000	
Repairs & Maintenance	$4,199	$3,320	$7,255	$2,916	$4,497	$7,500	
Salaries	$46,602	$46,073	$48,232	$42,757	$45,687	$47,500	
Taxes	$5,290	$4,754	$5,061	$4,319	$4,711	$5,500	
Utilities	$3,496	$2,718	$7,156	$2,455	$4,110	$4,000	Electric, internet, & propane
Other	$533	$889	($3,215)	$658	($556)	$1,000	
Total Operating Expenses	**$112,287**	**$104,174**	**$124,068**	**$112,305**	**$113,516**	**$134,550**	

Non-Recurring Income							
Special Assessment	$143,483	$10,124	$0	$0		$0	
Loan Proceeds	$6,672			$0		$0	
Other		($9,055)	$5,000	$0		$0	$5,000 was grant for board & voting booths
Transfers In				$25,617		$20,000	$20,000 to be transferred to road fund
Non-Recurring Expenses							
Capital Outlay	$0	$7,459	$0	$0		$1,500	New laptop
Claims & Judgements	$146,065	$0	$0	$0		$0	
Roads - ARPA	$42,461	$0	$0	$0		$0	
Transfers Out				$25,617			
Township Net Profit	$25,096	$70,858	$66,040	$83,625	$74,827	$37,866	

Greenleaf Township Budget - Road Fund

	Fiscal 03/31/23 ANN	Fiscal 03/31/24 ANN	Fiscal 03/31/25 ANN	Year to Date 03/16/26 ANN	3 Year Average	Budget 03/31/27 ANN	Comments / Notes
REVENUE FROM OPERATIONS							
Road Taxes Collected	$54,068	$57,771	$60,949	$67,279	$62,000	$55,000	
Interest Income	$151	$403	$499	$128	$343	$250	
Other	$3,802	$4,127	$0		$2,064	$0	
Total Revenue From Operations	**$58,022**	**$62,302**	**$61,448**	**$67,407**	**$64,407**	**$55,250**	
OPERATING EXPENSES							
Brush Spraying	$1,405	$0	$0	$0	$0	$4,000	
Contract Services - Road Brine	$12,695	$15,648	$14,088	$11,408	$13,714	$15,600	
Gravel Patch	$46,257	$63,683	$70,778	$68,009	$67,490	$72,000	
Other	$2,303	$8,133	$0	$3,000	$3,711	$10,000	$3,000(2025) was culvert replacement.
							$8,000 culvert replacement - Greenland Rd
Total Operating Expenses	**$62,660**	**$87,464**	**$84,865**	**$82,417**	**$84,915**	**$101,600**	Plus $2,000 cushion (budget)
Non-Recurring Income							
Ingram Cost Share - Robinson Rd.	$30,000	$0	$20,000	$0			
Transfers In				$25,617		$20,000	$20,000 transfer from General Fund
Non-Recurring Expenses							
Robinson Rd.	$29,000	$0	($1,717)	$0			
Transfers Out				$25,617			
Road Fund Net Profit	**($3,638)**	**($25,163)**	**($1,700)**	**($15,010)**	**($20,509)**	**($26,350)**	

Greenleaf Township Budget - Fire & Emergency Services Fund

	Fiscal 03/31/23 ANN	Fiscal 03/31/24 ANN	Fiscal 03/31/25 ANN	Year to Date 03/16/26 ANN	3 Year Average	Budget 03/31/27 ANN	Comments / Notes
REVENUE FROM OPERATIONS							
Fire Tax Collected	$18,022	$19,258	$20,319	$22,431	$20,670	$18,000	
Interest Income	$344	$1,332	$1,178	$1,566	$1,358	$500	
Other							
Total Revenue From Operations	**$18,366**	**$20,590**	**$21,497**	**$23,997**	**$22,028**	**$18,500**	
OPERATING EXPENSES							
Ambulance Service	$3,260		$6,520		$6,520	$4,890	2025 Ambulance service paid in 2024.
Contract Services - Elkland Twp Fire	$15,300	$17,643	$15,735	$13,125	$15,501	$18,000	
Fire Run Invoice		$300			$300	$0	
Other			$8,012	$0	$4,006	$0	
Total Operating Expenses	**$18,560**	**$17,943**	**$30,267**	**$13,125**	**$26,327**	**$22,890**	
Non-Recurring Income							
Special Assessment							
Deposit Error				$24,370			
Other	$0	$0	$0	$0		$0	
Non-Recurring Expenses							
Capital Outlay							
Correction of Deposit Error				$24,370			
Other	$0	$0	$0	$0		$0	
Fire Fund Net Profit	($194)	$2,647	($8,770)	$10,872	($4,299)	($4,390)	

Projected Fund Balances

	Current Balance	2026 Budget Surplus or (Deficit)	Projected Balance
General Fund	$223,669	$37,866	$261,535
Road Fund	$40,394	($26,350)	$14,044
Fire & Emergency Services Fund	$31,572	($4,390)	$27,182