GL NUMBER	DESCRIPTION	2023-24 ACTIVITY	2024-25 ACTIVITY	2025-26 AMENDED BUDGET	2026-27 APPROVED BUDGET
ESTIMATED REVENUES					
Dept 000 - General					
101-000-402.00	Property Taxes Current Year	604,943	645,351	673,000	680,000
101-000-403.00	PROPERTY TAXES LIBRARY MILLAGE	37,554	39,902	41,800	42,500
101-000-411.00	Delinquent Property Taxes		2,679		
101-000-432.00	PAYMENT IN LIEU OF TAXES	23,684	27,611	29,409	30,290
101-000-445.00	Penalties And Interest On Property	4,402	5,621	6,000	5,700
101-000-447.00	Property Taxe Administrative Fee	18,898	19,947	20,000	21,000
101-000-490.00	Building Permits	2,478	13,160	4,000	4,200
101-000-490.01	OTHER PERMITS/ZONING PERMITS	1,302	1,440	800	1,000
101-000-490.02	RENTAL INSPECTION FEE	1,260	1,260	1,100	1,300
101-000-491.00	OTHER CEMETERY FEES			1,800	1,500
101-000-502.00	FEDERAL GRANT REVENUE			1,000	
101-000-502.03	RBDG - MARKETING GRANT	65,580			
101-000-543.00	STATE GRANT			19	100
101-000-548.01	ST GRANT - STRATEGIC SITE READINES			40,000	
101-000-553.00	PERSONAL PROPERTY TAX REPLACEMENT	8,840	26,564	14,211	14,500
101-000-566.01	State Grants - Library	6,827	7,029	5,000	6,000
101-000-569.00	STATE GRANT - OTHER			1,426	
101-000-574.00	STATE REVENUE SHARING - CONSTITUTI	196,915	193,567	188,223	193,026
101-000-574.01	STATE REVENUE SHARING - CVTRS STD	83,388	84,976	84,972	84,976
101-000-574.02	STATE REVENUE SHARING - CVTRS PS	1,588			
101-000-574.04	CVTRS REVENUE SHARING - TV		3,208	2,400	3,208
101-000-574.08	CVTRS WEIGHTED POP		1,312	1,300	1,300
101-000-606.00	Grave Opening Fees	23,350	36,050	23,000	28,000
101-000-606.01	Perpetual Care Fees	7,425	5,932	4,000	4,200
101-000-642.01	CEM LOT SALES	10,575	6,225	5,000	5,000
101-000-642.05	SALES OF EQUIPMENT	15,000			
101-000-657.01	CIVIL INFRACTION FINE	140		500	500
101-000-658.00	Library Penal Fines from County	17,763	14,923	16,221	13,500
101-000-659.01	Fines - Library	1,481	1,421	1,320	1,350
101-000-665.00	INTEREST INCOME	1,730	1,919	12,000	9,000
101-000-665.01	Perpetual Care Interest Income	10,328	10,376	7,000	10,000
101-000-667.00	EQUIPMENT RENTAL - OTHER FUNDS	150,125	221,646	250,000	
101-000-667.01	RENT REV - PARK/AUDITORUM	2,875	4,150	3,000	4,000
101-000-667.02	RENT REV - SIGN LEASE	150	150		
101-000-669.00	INCREASE/DECREASE MARKET VALUE	34	3,449		
101-000-673.00	Sale Of City Property	1,252		2,000	2,000
101-000-674.01	Donations - Library	1,265	991	6,500	1,500
101-000-674.04	DONATIONS - IRON BELLE TRAIL	200			
101-000-674.10	ELECTION GRANT (PRIVATE)		11,000	10,000	
101-000-674.11	PRIVATE LIBRARY GRANT			2,000	
101-000-676.00	Reimbursements	9,741	30,654	12,000	12,600
101-000-679.00	Miscellaneous Income General	28,583	11,665	750	500
101-000-681.00	MISCELLANEOUS INCOME - LIBRARY	32	2,775	700	1,200
101-000-682.00	MISCELLANEOUS INCOME - VOLUNTEER I	492	1,990	250	250
101-000-684.00	Fringe Benefits Other Funds	112,921	125,100	143,800	152,200
101-000-684.01	Admin Fees Other Funds	181,000	160,300	182,450	207,300
101-000-687.00	Refunds		1,850	19	
101-000-689.00	Cash Short/Over	(2,035)	357		
101-000-692.04	REPAIR/REPLACE/IMPR - LOAN PROCEEI	138,591			
101-000-699.02	Use of Perpetual care funds			23,000	
Totals for dept 000 - General		1,770,677	1,726,550	1,821,970	1,543,700
TOTAL ESTIMATED REVENUES		1,770,677	1,726,550	1,821,970	1,543,700

GL NUMBER	DESCRIPTION	2023-24 ACTIVITY	2024-25 ACTIVITY	2025-26 AMENDED BUDGET	2026-27 APPROVED BUDGET
APPROPRIATIONS					
Dept 000 - General					
101-000-699.04	Funding of Street funds	106,041			
Totals for dept 000 - General		106,041			
Dept 101 - City Council/Administration					
101-101-702.00	Salaries	8,180	9,600	9,600	9,600
101-101-716.00	SOCIAL SECURITY	626	735	740	780
101-101-716.01	WORKERS COMP	21	19		
101-101-860.00	Travel	631			
101-101-963.00	Miscellaneous	879		400	400
Totals for dept 101 - City Council/Administration		10,337	10,354	10,740	10,780
Dept 172 - City Manager					
101-172-702.00	Salaries	44,987	45,400	68,000	71,600
101-172-715.01	SICK LEAVE	4,997	2,394	3,175	2,550
101-172-715.02	VACATION PAY	3,382	3,261	7,900	8,500
101-172-715.03	HOLIDAY PAY	1,885	1,650	3,980	4,200
101-172-715.04	PERSONAL LEAVE	1,144	720	950	1,025
101-172-716.00	SOCIAL SECURITY	4,577	4,000	4,800	5,200
101-172-716.01	WORKERS COMP	76	174	100	100
101-172-728.00	SUPPLIES	135	718	250	250
101-172-801.00	Professional Service	600			
101-172-850.00	Telephone	1,230	1,541	1,250	1,200
101-172-860.00	Travel	2,282	837	3,500	2,200
101-172-955.00	Registrations	149		700	700
101-172-956.00	Dues & Subscriptions	564	390	500	500
101-172-963.00	Miscellaneous	2,070	40	150	150
Totals for dept 172 - City Manager		68,078	61,125	95,255	98,175
Dept 173 - General Administration					
101-173-702.00	Salaries	75,960	64,382	52,300	53,000
101-173-710.00	Longevity Pay		8,240	1,100	500
101-173-715.01	SICK LEAVE	33,607	30,880	23,000	16,000
101-173-715.02	VACATION PAY	41,767	23,430	13,000	23,000
101-173-715.03	HOLIDAY PAY	26,614	18,118	12,000	19,500
101-173-715.04	PERSONAL LEAVE	9,473	4,014	2,900	4,500
101-173-715.05	COMP	9,653	5,605	4,000	6,000
101-173-715.06	COMMUNITY SERVICE PAY		471	2,300	2,200
101-173-716.00	SOCIAL SECURITY	6,847	6,091	7,200	8,000
101-173-716.01	WORKERS COMP	332	230	1,300	700
101-173-717.00	Retirement	133,133	152,420	162,000	166,000
101-173-717.01	Retirement Health Savings	14,409	12,697	17,500	18,000
101-173-718.00	Hospitalization	156,485	156,451	185,000	175,000
101-173-718.02	DENTAL INSURANCE	5,495	6,209	6,600	6,300
101-173-718.03	VISION INSURANCE	2,396	1,626	2,700	2,000
101-173-718.04	PAYMENT IN LIEU OF INSURANCE	18,805	16,155	13,450	18,000
101-173-718.05	EBA - SERVICE FEES	1,169	1,533	1,600	1,550
101-173-719.00	Co-pay/Prescription Reimbursement	32,106	24,167	30,000	30,000
101-173-720.00	CLOTHING REIMBURSEMENT		976	1,750	1,600
101-173-722.00	Life Insurance	7,223	6,663	2,800	3,000
101-173-728.00	SUPPLIES	1,812	3,330	1,800	2,000
101-173-801.00	Professional Service	4,362	693	5,725	41,200
101-173-825.00	VETERANS ADMINISTRATION OBLIGATIOI	3,083		3,195	3,334
101-173-852.00	INFORMATION TECHNOLOGY		8,237	6,200	8,200
101-173-880.00	Community Promotion/Donations	3,001	1,731	2,000	2,000
101-173-900.00	Printing & Publishing	7,478	4,727	5,000	5,000
101-173-955.00	Registrations	55		100	100
101-173-956.00	Dues & Subscriptions	13,039	14,945	12,230	15,000
101-173-958.00	Office Equipment		415	415	500
101-173-962.00	TAX CHARGEBACK		677	750	700
101-173-963.00	Miscellaneous	19,067	25,973	11,000	10,000
101-173-965.02	General Liability Insurance	2,906	3,284	4,229	4,500
101-173-965.03	Officers Bonds	1,830	1,120	2,383	1,200
101-173-965.04	INSURANCE - CYBER LIABILITY	4,147	2,200	2,342	2,500
101-173-969.00	GENERAL MAINTENANCE	1,178	1,037	650	1,100
Totals for dept 173 - General Administration		637,432	608,727	600,519	652,184
Dept 215 - City Clerk					
101-215-702.00	Salaries	19,878	23,634	25,900	27,200
101-215-715.01	SICK LEAVE		391	900	925
101-215-715.02	VACATION PAY		327	1,625	1,850
101-215-715.03	HOLIDAY PAY		521	1,580	1,550
101-215-715.04	PERSONAL LEAVE		239	360	370
101-215-716.00	SOCIAL SECURITY	1,542	1,873	1,750	1,900
101-215-716.01	WORKERS COMP		50		
101-215-728.00	SUPPLIES	248	385	250	250
101-215-850.00	Telephone	1,230	1,541	1,300	1,200

GL NUMBER	DESCRIPTION	2023-24 ACTIVITY	2024-25 ACTIVITY	2025-26 AMENDED BUDGET	2026-27 APPROVED BUDGET
APPROPRIATIONS					
Dept 215 - City Clerk					
101-215-860.00	Travel		1,294	1,900	1,300
101-215-955.00	Registrations	75	800	920	920
101-215-963.00	Miscellaneous	234	2	100	100
Totals for dept 215 - City Clerk		23,207	31,057	36,585	37,565
Dept 223 - External Audit					
101-223-801.00	PROFESSIONAL SERVICE - AUDIT	10,185	9,882	9,850	11,000
Totals for dept 223 - External Audit		10,185	9,882	9,850	11,000
Dept 253 - City Treasurer					
101-253-702.00	Salaries	19,972	23,792	26,400	27,200
101-253-715.01	SICK LEAVE		405	900	925
101-253-715.02	VACATION PAY		327	1,625	1,850
101-253-715.03	HOLIDAY PAY		521	1,470	1,550
101-253-715.04	PERSONAL LEAVE		239	360	370
101-253-716.00	SOCIAL SECURITY	1,565	1,902	1,750	1,900
101-253-716.01	WORKERS COMP		50		
101-253-728.00	SUPPLIES	340	279	300	300
101-253-728.01	Tax Collection Supplies	4,599	3,998	4,000	5,000
101-253-850.00	Telephone	1,230	1,541	1,300	1,200
101-253-860.00	Travel		1,284	1,400	1,350
101-253-955.00	Registrations	478	897	750	900
101-253-963.00	Miscellaneous	753	320	150	100
Totals for dept 253 - City Treasurer		28,937	35,555	40,405	42,645
Dept 257 - Assessor					
101-257-801.00	Professional Service	24,615	26,268	26,028	28,156
101-257-963.00	Miscellaneous	2,451	2,381	1,895	2,000
Totals for dept 257 - Assessor		27,066	28,649	27,923	30,156
Dept 262 - Elections					
101-262-702.00	Salaries	1,692	2,271	720	2,400
101-262-728.00	SUPPLIES	2,192	11,836	600	1,600
101-262-810.00	PROFESSIONAL SERVICE ELECTION	1,409	1,302	650	1,400
101-262-963.00	Miscellaneous		361	155	250
Totals for dept 262 - Elections		5,293	15,770	2,125	5,650
Dept 265 - Buildings & Grounds					
101-265-702.00	Salaries	10,765	15,677	15,300	12,000
101-265-716.00	SOCIAL SECURITY	749	1,149	950	1,000
101-265-716.01	WORKERS COMP	184	599	200	500
101-265-728.00	SUPPLIES	382	745	800	1,000
101-265-731.00	Water & Supplies	134	85	125	135
101-265-801.00	Professional Service	305			
101-265-921.00	Water	1,800	1,986	2,500	2,200
101-265-922.00	Heating/Electricity	13,154	11,549	12,000	12,300
101-265-930.00	Repairs - Building	1,876	1,350	22,700	19,000
101-265-931.00	Repairs - Grounds	1,708	209		
101-265-941.00	Equipment Rental		7,944	4,800	3,000
101-265-958.00	New Equipment		510	200	
101-265-963.00	Miscellaneous	563	1,374	1,000	1,000
101-265-965.02	General Liability Insurance	2,100	2,376	3,101	3,200
101-265-969.01	General Maintenance	5,437	6,104	4,450	3,000
Totals for dept 265 - Buildings & Grounds		39,157	51,657	68,126	58,335
Dept 266 - City Attorney					
101-266-801.00	Professional Service	10,567	7,890	8,500	10,000
Totals for dept 266 - City Attorney		10,567	7,890	8,500	10,000
Dept 301 - Sheriff Office					
101-301-801.00	Contracted Services	102,660	105,740	108,912	112,179
Totals for dept 301 - Sheriff Office		102,660	105,740	108,912	112,179
Dept 336 - Fire Department					
101-336-702.00	Salaries	13,217	11,550	11,570	11,610
101-336-716.00	SOCIAL SECURITY	1,000	892	900	910
101-336-716.01	WORKERS COMP	317	486	300	400
101-336-727.00	Parts & Accessories		702	500	515
101-336-728.00	SUPPLIES	10	724	4,000	4,120
101-336-735.00	Gas & Oil	257	86	150	150
101-336-801.00	Professional Service			3,000	1,500
101-336-885.00	Tournament Expenses	800	800	800	800
101-336-930.00	Repairs - Building		88		
101-336-932.00	Repairs - Equipment	27			
101-336-956.00	Dues & Subscriptions	73	65	75	65
101-336-958.00	New Equipment			2,421	2,500

GL NUMBER	DESCRIPTION	2023-24 ACTIVITY	2024-25 ACTIVITY	2025-26 AMENDED BUDGET	2026-27 APPROVED BUDGET
APPROPRIATIONS					
Dept 336 - Fire Department					
101-336-963.00	Miscellaneous	929	96	2,200	2,266
101-336-965.02	General Liability Insurance	1,650	1,865	2,255	2,500
Totals for dept 336 - Fire Department		18,280	17,354	28,171	27,336
Dept 371 - Building Inspector					
101-371-801.00	Professional Service	8,857	8,151	8,800	9,200
101-371-963.00	Miscellaneous			50	
Totals for dept 371 - Building Inspector		8,857	8,151	8,850	9,200
Dept 446 - Highways & Streets					
101-446-702.00	SALARIES LEADMAN	34,619	29,107	35,000	36,000
101-446-702.01	SALARIES	72,584	75,935	69,000	18,000
101-446-716.00	SOCIAL SECURITY	11,521	9,671	11,000	
101-446-716.01	WORKERS COMP	2,514	1,373	3,000	
101-446-727.00	Parts & Accessories	30,078	24,411	18,000	
101-446-728.00	SUPPLIES	15,405	17,158	18,000	
101-446-735.00	Gas & Oil	24,608	30,206	33,000	
101-446-736.00	Tires & Tubes	137	1,790	3,100	
101-446-801.00	Contracted Services	1,183	1,179	1,270	
101-446-850.00	Telephone	649	1,440	1,800	
101-446-921.00	Water	1,118	1,106	1,250	
101-446-922.00	Heating/Electricity	11,155	9,139	11,500	
101-446-930.00	Repairs - Building	181		2,400	
101-446-932.00	Repairs - Equipment	5,381	6,148	2,500	
101-446-933.00	Sidewalk Repairs	350	283		
101-446-934.00	Miscellaneous Repairs	834	1,429	1,000	
101-446-941.00	Equipment Rental	1,527	2,949	5,200	
101-446-956.00	Dues & Subscriptions	40	40	40	
101-446-963.00	Miscellaneous	2,912	3,460	3,500	
101-446-965.02	General Liability Insurance	7,259	8,418	10,213	
101-446-971.00	NEW EQUIPMENT - CAPITAL OUTLAY	143,266			
101-446-971.01	New Equipment - Shop		1,582	5,800	
101-446-995.00	Transfers To Other Funds			14,000	
Totals for dept 446 - Highways & Streets		367,321	226,824	250,573	54,000
Dept 448 - Street Lighting					
101-448-702.00	Salaries	4,395	4,033	3,300	4,000
101-448-716.00	SOCIAL SECURITY	303	279	350	300
101-448-716.01	WORKERS COMP			50	50
101-448-927.00	Street Lights	45,046	46,989	49,000	51,200
101-448-928.00	Christmas Lights	755	277	800	700
101-448-963.00	Miscellaneous			50	50
Totals for dept 448 - Street Lighting		50,499	51,578	53,550	56,300
Dept 528 - Refuse Collection/Disposal					
101-528-808.00	GRSWMA BOND PAYMENT			400	400
Totals for dept 528 - Refuse Collection/Disposal				400	400
Dept 567 - Cemetery					
101-567-702.00	Salaries	26,127	28,337	25,500	27,000
101-567-702.01	Temporary Help	4,863	8,466	12,700	6,000
101-567-702.02	CEM MOWING WAGES			4,000	8,000
101-567-716.00	SOCIAL SECURITY	2,150	2,501	3,200	2,500
101-567-716.01	WORKERS COMP	363	688	700	700
101-567-716.10	MOWING SOCIAL SECURITY				500
101-567-728.00	SUPPLIES	618	820	800	850
101-567-735.00	Gas & Oil	831	421	800	600
101-567-801.00	Contracted Services	21,931	29,708	20,300	12,000
101-567-850.00	Telephone	187	203	220	225
101-567-921.00	Water	1,522	1,282	1,500	1,545
101-567-922.00	Heating/Electricity	1,295	1,357	1,400	1,400
101-567-931.00	Repairs - Grounds	245	418	3,800	2,000
101-567-932.00	Repairs - Equipment	278	1,192	600	700
101-567-941.00	Equipment Rental	769	2,912	9,600	9,000
101-567-941.01	CEM MOWING EQUIP RENTAL			500	
101-567-958.00	New Equipment	4,679	11,694	1,000	
101-567-963.00	Miscellaneous	604	555	750	600
101-567-965.02	General Liability Insurance	400	452	564	600
Totals for dept 567 - Cemetery		66,862	91,006	87,934	74,220
Dept 701 - Planning					
101-701-801.00	Contracted Services			500	500
Totals for dept 701 - Planning				500	500
Dept 703 - INDUSTRIAL PARK					
101-703-801.00	Professional Service			40,000	

GL NUMBER	DESCRIPTION	2023-24 ACTIVITY	2024-25 ACTIVITY	2025-26 AMENDED BUDGET	2026-27 APPROVED BUDGET
APPROPRIATIONS					
Dept 703 - INDUSTRIAL PARK					
Totals for dept 703 - INDUSTRIAL PARK				40,000	
Dept 732 - BLIGHT REMEDIATION PROJECT					
101-732-702.00	Salaries	236	1,573	5,000	7,000
101-732-716.00	SOCIAL SECURITY	17	119	500	1,000
101-732-728.00	SUPPLIES		116	500	500
101-732-735.00	Gas & Oil			200	200
101-732-801.00	Professional Service			1,300	1,200
101-732-941.00	Equipment Rental		33	500	600
101-732-963.00	Miscellaneous	18	116	500	500
Totals for dept 732 - BLIGHT REMEDIATION PROJECT		271	1,957	8,500	11,000
Dept 733 - RBDG - MARKETING GRANT					
101-733-801.01	RBDG - SURVEYING	2,080			
101-733-801.02	RBDG - MARKETING	22,857			
Totals for dept 733 - RBDG - MARKETING GRANT		24,937			
Dept 751 - Parks & Recreation					
101-751-702.00	Salaries	10,030	21,262	16,500	15,000
101-751-716.00	SOCIAL SECURITY	745	1,692	1,500	1,500
101-751-716.01	WORKERS COMP	79	432	300	500
101-751-728.00	SUPPLIES	834	1,959	1,200	1,500
101-751-735.00	Gas & Oil	854	168	2,200	1,400
101-751-921.00	Water	2,040	2,607	2,800	2,800
101-751-922.00	Heating/Electricity	3,850	4,833	4,300	4,900
101-751-923.00	GARBAGE COLLECTION FEES		523	600	
101-751-941.00	Equipment Rental	3,395	5,252	5,000	4,200
101-751-963.00	Miscellaneous	1,200	1,389	1,200	1,200
101-751-965.01	Property Insurance	744	932	909	1,050
101-751-965.02	General Liability Insurance	462	383	282	450
101-751-969.01	Park Maintenance	8,679	2,954	5,000	3,000
101-751-971.00	New Equipment	1,095	466	5,000	5,000
101-751-972.01	Land Improvements	1,305		5,000	5,000
Totals for dept 751 - Parks & Recreation		35,312	44,852	51,791	47,500
Dept 790 - Library					
101-790-702.00	Salaries - Librarian	42,591	44,845	44,700	47,000
101-790-702.01	Other Salaries	7,428	10,725	10,750	10,300
101-790-710.00	Longevity Pay		986	1,100	1,130
101-790-715.01	SICK LEAVE			2,050	2,000
101-790-715.02	VACATION PAY			3,800	4,300
101-790-715.03	HOLIDAY PAY			2,588	2,700
101-790-715.04	PERSONAL LEAVE			1,035	660
101-790-715.05	COMP				425
101-790-716.00	SOCIAL SECURITY	5,519	6,921	6,300	7,200
101-790-716.01	WORKERS COMP	75	113	100	110
101-790-728.00	SUPPLIES	2,909	2,467	2,000	2,000
101-790-732.00	LIBRARY SUMMER PROGRAM	606	721	1,000	1,000
101-790-733.00	Magazines & Periodicals	1,067	822	1,000	800
101-790-734.00	Books	9,066	10,772	10,000	10,000
101-790-815.00	Charter On-Line Services	729	768	800	800
101-790-816.00	Service Contracts	5,816	5,822	6,000	6,000
101-790-860.00	Travel	1,746	1,626	1,350	1,750
101-790-930.00	Repairs - Building	94		100	200
101-790-956.00	Dues & Subscriptions	3,229	3,389	2,800	2,800
101-790-958.00	New Equipment	12,156	4,567		
101-790-962.00	TAX CHARGEBACK		36	100	100
101-790-963.00	Miscellaneous	979	336	200	250
Totals for dept 790 - Library		94,010	94,916	97,773	101,525
Dept 901 - CAPITAL OUTLAY					
101-901-974.00	CAPITAL OUTLAY - NEW VEHICLES	4,442			
Totals for dept 901 - CAPITAL OUTLAY		4,442			
Dept 906 - DEBT SERVICE					
101-906-991.00	USDA EQUIP LOAN 97-04 PRINCIPAL	11,000	12,000	12,000	
101-906-994.00	USDA EQUIP LOAN 97-04 INTEREST	1,638	1,260	1,300	
Totals for dept 906 - DEBT SERVICE		12,638	13,260	13,300	
Dept 907 - DEBT SERVICE					
101-907-991.00	GRB STREET SWEEPER PRINCIPAL	8,476	8,500	8,500	
101-907-994.00	GRB STREET SWEEPER INTEREST	796	601	417	
Totals for dept 907 - DEBT SERVICE		9,272	9,101	8,917	
Dept 908 - DEBT SERVICE 97-02					
101-908-991.00	FIRE HALL ROOF 97-02 PRINCIPAL	4,000	4,500	4,500	5,000

GL NUMBER	DESCRIPTION	2023-24 ACTIVITY	2024-25 ACTIVITY	2025-26 AMENDED BUDGET	2026-27 APPROVED BUDGET
APPROPRIATIONS					
Dept 908 - DEBT SERVICE 97-02					
101-908-994.00	FIRE HALL ROOF 97-02 INTEREST	727	586	430	350
Totals for dept 908 - DEBT SERVICE 97-02		4,727	5,086	4,930	5,350
Dept 909 - DEBT SERVICE SNOWBLOWER GRB					
101-909-991.00	PRINCIPAL - SNOWBLOWER GRB 2021	13,372	13,706	14,469	
101-909-994.00	INTEREST - SNOWBLOWER GRB 2021	2,955	2,627	2,276	
Totals for dept 909 - DEBT SERVICE SNOWBLOWER GRB		16,327	16,333	16,745	
Dept 911 - DEBT SERVICE					
101-911-991.00	BLD AUTH 97-01 PRINCIPAL	6,000			
101-911-994.00	BLD AUTH 97-01 INTEREST	3,183			
Totals for dept 911 - DEBT SERVICE		9,183			
Dept 914 - DEBT SERVICE - 2025 DUMP TRUCK					
101-914-991.00	PRINCIPAL- 2025 DUMP TRUCK	5,364	24,843	26,270	
101-914-994.00	INTEREST- 2025 DUMP TRUCK		7,338	5,915	
Totals for dept 914 - DEBT SERVICE - 2025 DUMP TRUC		5,364	32,181	32,185	
Dept 915 - DEBT SERVICE - 2025 CAT LOADER					
101-915-991.00	PRINCIPAL CAT LOADER		14,400	28,325	
101-915-994.00	INTEREST CAT LOADER		7,105	14,690	
Totals for dept 915 - DEBT SERVICE - 2025 CAT LOADE			21,505	43,015	
Dept 966 - Transfers to other funds					
101-966-995.00	Transfers To Other Funds	31,209	47,042	26,300	80,000
Totals for dept 966 - Transfers to other funds		31,209	47,042	26,300	80,000
TOTAL APPROPRIATIONS		1,828,471	1,647,552	1,782,374	1,536,000
NET OF REVENUES/APPROPRIATIONS - FUND 101		(57,794)	78,998	39,596	7,700
	BEGINNING FUND BALANCE	792,974	735,183	814,185	
	FUND BALANCE ADJUSTMENTS		(1)		
	ENDING FUND BALANCE	735,180	814,180	853,781	

GL NUMBER	DESCRIPTION	2023-24 ACTIVITY	2024-25 ACTIVITY	2025-26 AMENDED BUDGET	2026-27 APPROVED BUDGET
ESTIMATED REVENUES					
Dept 000 - General					
202-000-540.00	Trunk Line Maintenance		12,619	33,700	16,850
202-000-542.00	STATE GRANT - EMERGENCY			81,876	
202-000-546.00	Act 51 Receipts	305,083	319,505	315,000	350,000
202-000-546.01	Act 51 Receipts - Snow	48,182	31,135	32,270	40,000
202-000-546.10	MDOT CINNABAR GRANT		12,358		
202-000-551.00	Build Michigan Receipts	5,084	5,081	4,000	5,000
202-000-573.00	Metro Funds	13,777	15,031	13,600	14,000
202-000-665.00	INTEREST INCOME	5,691	4,682	5,500	5,000
202-000-676.00	Reimbursements	8,416	5,483	5,000	5,000
202-000-692.00	LOAN PROCEEDS-ROAD CONST 2023	261,973			
202-000-699.00	Transfers From Other Funds	134,325	34,570		
Totals for dept 000 - General		782,531	440,464	490,946	435,850
TOTAL ESTIMATED REVENUES		782,531	440,464	490,946	435,850

GL NUMBER	DESCRIPTION	2023-24 ACTIVITY	2024-25 ACTIVITY	2025-26 AMENDED BUDGET	2026-27 APPROVED BUDGET
APPROPRIATIONS					
Dept 173 - General Administration					
202-173-710.00	Longevity Pay		526	164	210
202-173-715.01	SICK LEAVE	6,280	5,153	2,000	5,200
202-173-715.02	VACATION PAY	1,355	3,099	1,500	3,100
202-173-715.03	HOLIDAY PAY		2,414	2,200	2,500
202-173-715.04	PERSONAL LEAVE	116	651	700	720
202-173-715.05	COMP	181	1,591	1,250	1,200
202-173-716.00	SOCIAL SECURITY		94	450	400
202-173-716.01	WORKERS COMP		2,467	600	
202-173-720.00	Fringe benefits	20,303	30,400	37,150	37,150
202-173-721.00	Administration Fees	29,000	15,700	34,250	32,450
202-173-963.00	Miscellaneous	1,449	1,467	1,500	1,500
Totals for dept 173 - General Administration		58,684	63,562	81,764	84,430
Dept 223 - External Audit					
202-223-801.03	PROFESSIONAL SERVICES - ACTUARY	1,800	2,394	2,273	2,300
Totals for dept 223 - External Audit		1,800	2,394	2,273	2,300
Dept 444 - SIDEWALKS					
202-444-702.00	Salaries		1,772	4,200	1,800
202-444-716.00	SOCIAL SECURITY		125	400	250
202-444-728.00	SUPPLIES		384	800	600
202-444-933.00	SIDEWALK REPAIRS			3,300	700
202-444-941.00	EQUIPMENT RENTAL		315	1,200	500
Totals for dept 444 - SIDEWALKS			2,596	9,900	3,850
Dept 450 - CONSTRUCTION					
202-450-729.01	Blacktop			1,972	
202-450-963.00	Miscellaneous		320		
202-450-967.01	STREET PAVING	368,013			
Totals for dept 450 - CONSTRUCTION		368,013	320	1,972	
Dept 451 - ROUTINE MAINTENANCE					
202-451-702.00	Salaries	20,340	18,664	16,000	18,000
202-451-716.00	SOCIAL SECURITY	1,426	1,918	1,300	2,000
202-451-716.01	WORKERS COMP	533	633	700	2,500
202-451-729.01	Blacktop	1,573	6,303	15,000	18,000
202-451-729.02	Culverts		1,725		
202-451-729.03	Gravel	(925)		2,325	
202-451-729.04	Concrete	1,430		400	500
202-451-729.05	Street Signs	308	97		
202-451-729.06	Street Marking Paint	444	339	250	500
202-451-729.07	Traffic Signs	378		250	500
202-451-941.00	Equipment Rental	18,639	25,408	20,000	22,000
202-451-963.00	Miscellaneous	164	815	700	500
Totals for dept 451 - ROUTINE MAINTENANCE		44,310	55,902	56,925	64,500
Dept 452 - SNOW & ICE					
202-452-702.00	Salaries	11,718	20,989	35,000	28,000
202-452-716.00	SOCIAL SECURITY	815	1,476	3,000	2,500
202-452-716.01	WORKERS COMP	527	633	1,200	1,500
202-452-727.02	Salt & Sand	15,091	10,815	14,120	15,000
202-452-727.03	Cutting Edges	2,973	7,333	3,000	5,000
202-452-727.04	Chains	120		1,880	1,800
202-452-941.00	Equipment Rental	29,886	63,920	85,000	90,000
Totals for dept 452 - SNOW & ICE		61,130	105,166	143,200	143,800
Dept 453 - TRUNKLINE MAINTENANCE					
202-453-702.00	Salaries	976	2,249	7,000	7,000
202-453-716.00	SOCIAL SECURITY	68	164	500	600
202-453-716.01	WORKERS COMP			100	
202-453-941.00	Equipment Rental	1,702	7,268	19,000	9,000
202-453-963.00	Miscellaneous			400	250
Totals for dept 453 - TRUNKLINE MAINTENANCE		2,746	9,681	27,000	16,850
Dept 500 - MDOT CINNABAR PROJECT					
202-500-805.00	CONTRACTED SERVICES (CONSTRUCTION)		22,885	24,300	
Totals for dept 500 - MDOT CINNABAR PROJECT			22,885	24,300	
Dept 906 - DEBT SERVICE					
202-906-991.00	2023 ROAD LOAN PRINCIPAL	14,251	18,865	18,500	19,200
202-906-994.00	2023 ROAD LOAN INTEREST	14,034	18,848	19,600	20,000
Totals for dept 906 - DEBT SERVICE		28,285	37,713	38,100	39,200
Dept 966 - Transfers to other funds					
202-966-995.02	Transfer to Local Street Fund	166,000	49,250	103,213	60,700

GL NUMBER DESCRIPTION	2023-24 ACTIVITY	2024-25 ACTIVITY	2025-26 AMENDED BUDGET	2026-27 APPROVED BUDGET
APPROPRIATIONS				
Dept 966 - Transfers to other funds				
Totals for dept 966 - Transfers to other funds	166,000	49,250	103,213	60,700
TOTAL APPROPRIATIONS	730,968	349,469	488,647	415,630
NET OF REVENUES/APPROPRIATIONS - FUND 202	51,563	90,995	2,299	20,220
BEGINNING FUND BALANCE	373,379	424,942	515,939	
FUND BALANCE ADJUSTMENTS		2		
ENDING FUND BALANCE	424,942	515,939	518,238	

GL NUMBER	DESCRIPTION	2023-24 ACTIVITY	2024-25 ACTIVITY	2025-26 AMENDED BUDGET	2026-27 APPROVED BUDGET
ESTIMATED REVENUES					
Dept 000 - General					
203-000-542.00	STATE GRANT - EMERGENCY			85,807	
203-000-546.00	Act 51 Receipts	130,511	135,432	134,000	150,000
203-000-546.01	Act 51 Receipts - Snow	69,053	29,433	34,410	35,000
203-000-546.10	MDOT CINNABAR GRANT		37,074		
203-000-551.00	Build Michigan Receipts	2,175	2,154	1,700	2,000
203-000-665.00	INTEREST INCOME	533	437	3,950	2,000
203-000-676.00	Reimbursements	23,780	1,840	3,000	1,500
203-000-692.00	LOAN PROCEEDS-ROAD CONST 2023	38,028			
203-000-699.00	Transfers From Other Funds	168,924	52,824	119,863	100,700
Totals for dept 000 - General		433,004	259,194	382,730	291,200
TOTAL ESTIMATED REVENUES		433,004	259,194	382,730	291,200

GL NUMBER	DESCRIPTION	2023-24 ACTIVITY	2024-25 ACTIVITY	2025-26 AMENDED BUDGET	2026-27 APPROVED BUDGET
APPROPRIATIONS					
Dept 173 - General Administration					
203-173-710.00	Longevity Pay		516	196	250
203-173-715.01	SICK LEAVE	6,280	4,304	2,300	4,200
203-173-715.02	VACATION PAY	1,355	2,842	1,700	3,000
203-173-715.03	HOLIDAY PAY		2,556	2,200	2,800
203-173-715.04	PERSONAL LEAVE	116	663	800	800
203-173-715.05	COMP	181	1,705	1,000	1,400
203-173-716.00	SOCIAL SECURITY		98	500	600
203-173-716.01	WORKERS COMP		2,377	700	
203-173-720.00	Fringe benefits	29,082	32,800	35,000	35,000
203-173-721.00	Administration Fees	20,000	11,800	23,600	23,600
203-173-963.00	Miscellaneous	1,449	1,467	1,500	1,500
Totals for dept 173 - General Administration		58,463	61,128	69,496	73,150
Dept 223 - External Audit					
203-223-801.03	PROFESSIONAL SERVICES - ACTUARY	1,800	1,843	1,800	1,800
Totals for dept 223 - External Audit		1,800	1,843	1,800	1,800
Dept 444 - SIDEWALKS					
203-444-702.00	Salaries		17	800	800
203-444-716.00	SOCIAL SECURITY		1	75	70
203-444-728.00	SUPPLIES			100	100
203-444-933.00	Sidewalk Repairs		126	500	400
Totals for dept 444 - SIDEWALKS			144	1,475	1,370
Dept 450 - CONSTRUCTION					
203-450-729.01	Blacktop			2,765	
203-450-729.03	Gravel			1,140	
203-450-941.00	Equipment Rental	820			
203-450-963.00	Miscellaneous		320		
203-450-967.01	STREET PAVING	38,028			
Totals for dept 450 - CONSTRUCTION		38,848	320	3,905	
Dept 451 - ROUTINE MAINTENANCE					
203-451-702.00	Salaries	33,856	23,940	28,000	16,000
203-451-716.00	SOCIAL SECURITY	2,487	2,314	2,000	1,400
203-451-716.01	WORKERS COMP	527	1,266	1,800	2,000
203-451-729.01	Blacktop	6,721	24,178	401	1,500
203-451-729.02	Culverts	1,144	13,370	41,076	
203-451-729.03	Gravel	(605)	1,000	3,326	3,000
203-451-729.04	Concrete			50	100
203-451-729.05	Street Signs	308	258		
203-451-729.06	Street Marking Paint	444	338	100	500
203-451-729.07	Traffic Signs	378		100	500
203-451-941.00	Equipment Rental	57,776	30,562	35,000	32,000
203-451-963.00	Miscellaneous	32	320	200	250
Totals for dept 451 - ROUTINE MAINTENANCE		103,068	97,546	112,053	57,250
Dept 452 - SNOW & ICE					
203-452-702.00	Salaries	14,038	26,207	33,000	34,000
203-452-716.00	SOCIAL SECURITY	869	1,842	2,500	2,600
203-452-716.01	WORKERS COMP	527		500	1,500
203-452-727.02	Salt & Sand	15,091	10,772	15,680	15,000
203-452-727.03	Cutting Edges	2,973	4,195	1,200	5,000
203-452-727.04	Chains	120		1,880	1,800
203-452-941.00	Equipment Rental	24,634	64,453	82,500	78,000
203-452-963.00	Miscellaneous			50	150
Totals for dept 452 - SNOW & ICE		58,252	107,469	137,310	138,050
Dept 453 - TRUNKLINE MAINTENANCE					
203-453-941.00	Equipment Rental	1,619			
Totals for dept 453 - TRUNKLINE MAINTENANCE		1,619			
Dept 500 - MDOT CINNABAR PROJECT					
203-500-805.00	CONTRACTED SERVICES (CONSTRUCTION)		73,599	72,885	
Totals for dept 500 - MDOT CINNABAR PROJECT			73,599	72,885	
Dept 906 - DEBT SERVICE					
203-906-991.00	2023 ROAD LOAN PRINCIPAL	1,473	1,950	1,960	2,000
203-906-994.00	2023 ROAD LOAN INTEREST	1,451	1,949	2,015	2,150
Totals for dept 906 - DEBT SERVICE		2,924	3,899	3,975	4,150
TOTAL APPROPRIATIONS		264,974	345,948	402,899	275,770
NET OF REVENUES/APPROPRIATIONS - FUND 203		168,030	(86,754)	(20,169)	15,430
BEGINNING FUND BALANCE		39,399	207,428	120,674	

GL NUMBER	DESCRIPTION	2023-24 ACTIVITY	2024-25 ACTIVITY	2025-26 AMENDED BUDGET	2026-27 APPROVED BUDGET
	FUND BALANCE ADJUSTMENTS		1		
	ENDING FUND BALANCE	207,429	120,675	100,505	

GL NUMBER	DESCRIPTION	2023-24 ACTIVITY	2024-25 ACTIVITY	2025-26 AMENDED BUDGET	2026-27 APPROVED BUDGET
ESTIMATED REVENUES					
Dept 000 - General					
248-000-404.00	Current Tax Revenue	75,149	77,436	87,000	86,000
248-000-665.00	INTEREST INCOME	1,219	1,578	1,450	1,500
248-000-676.00	Reimbursements		39,896		
248-000-679.00	Other Income	5,164	821		
Totals for dept 000 - General		81,532	119,731	88,450	87,500
TOTAL ESTIMATED REVENUES		81,532	119,731	88,450	87,500

GL NUMBER	DESCRIPTION	2023-24 ACTIVITY	2024-25 ACTIVITY	2025-26 AMENDED BUDGET	2026-27 APPROVED BUDGET
APPROPRIATIONS					
Dept 101 - City Council/Administration					
248-101-728.00	SUPPLIES			100	100
248-101-801.03	PROFESSIONAL SERVICES - ACTUARY			365	250
248-101-900.00	Printing & Publishing			250	300
248-101-963.00	Miscellaneous	496	38	100	100
Totals for dept 101 - City Council/Administration		496	38	815	750
Dept 266 - City Attorney					
248-266-801.00	DDA LEGAL	150	173	3,000	3,000
Totals for dept 266 - City Attorney		150	173	3,000	3,000
Dept 728 - Projects and activities					
248-728-702.00	Salaries	6,336	9,186	12,700	13,000
248-728-716.00	SOCIAL SECURITY	413	101	600	600
248-728-716.01	WORKERS COMP	50		100	100
248-728-820.00	SIDEWALK SNOW REMOVAL	3,000	3,000	3,000	3,000
248-728-880.00	Advertising/Community Promotion	470	522	1,000	1,000
248-728-880.01	WELCOME SIGNS			1,000	1,500
248-728-881.00	Flower/Beautification Projects	2,893	2,584	6,000	6,000
248-728-882.00	CHRISTMAS LIGHTS	1,787	84	1,000	1,000
248-728-884.00	POP-UP SHOP START-UP EXPENSES			1,000	1,500
248-728-884.01	POP-UP SHOP RENT	1,500	2,500	9,250	9,000
248-728-885.00	FACADE IMPROVEMNT GRANTS	5,055		10,500	10,500
248-728-955.00	Registrations		175	500	500
248-728-963.00	Miscellaneous	1,351	91	1,500	1,500
248-728-967.08	Building/Site Project	48,212		15,000	15,450
248-728-969.04	MAINTENANCE & UPGRADES -DDA DIST	3,607	4,795	7,500	7,500
248-728-969.05	BUILDING IMPROVEMENTS - DDA			1,000	1,000
Totals for dept 728 - Projects and activities		74,674	23,038	71,650	73,150
TOTAL APPROPRIATIONS		75,320	23,249	75,465	76,900
NET OF REVENUES/APPROPRIATIONS - FUND 248		6,212	96,482	12,985	10,600
	BEGINNING FUND BALANCE	70,160	76,373	172,854	
	ENDING FUND BALANCE	76,372	172,855	185,839	

GL NUMBER	DESCRIPTION	2023-24 ACTIVITY	2024-25 ACTIVITY	2025-26 AMENDED BUDGET	2026-27 APPROVED BUDGET
ESTIMATED REVENUES					
Dept 000 - General					
369-000-699.00	Transfers From Other Funds	9,183	8,898	9,650	9,000
Totals for dept 000 - General		9,183	8,898	9,650	9,000
TOTAL ESTIMATED REVENUES		9,183	8,898	9,650	9,000

GL NUMBER	DESCRIPTION	2023-24 ACTIVITY	2024-25 ACTIVITY	2025-26 AMENDED BUDGET	2026-27 APPROVED BUDGET
APPROPRIATIONS					
Dept 906 - DEBT SERVICE					
369-906-991.00	PRINCIPAL	6,000	6,000	7,000	7,000
369-906-994.00	INTEREST	3,183	2,898	2,650	2,000
Totals for dept 906 - DEBT SERVICE		9,183	8,898	9,650	9,000
TOTAL APPROPRIATIONS		9,183	8,898	9,650	9,000
NET OF REVENUES/APPROPRIATIONS - FUND 369					
	BEGINNING FUND BALANCE				
	ENDING FUND BALANCE				

GL NUMBER	DESCRIPTION	2023-24 ACTIVITY	2024-25 ACTIVITY	2025-26 AMENDED BUDGET	2026-27 APPROVED BUDGET
ESTIMATED REVENUES					
Dept 000 - General					
590-000-502.00	FEDERAL GRANT REVENUE	1,376,917	22,246		
590-000-542.00	STATE GRANT - EMERGENCY			2,102	
590-000-642.00	Residential Sales	594,953	601,969	600,000	800,000
590-000-642.01	Commercial Sales	81,933	88,456	87,500	98,000
590-000-659.00	Penalties	11,110	11,072	10,000	11,000
590-000-665.00	INTEREST INCOME	6,005	6,781	6,000	6,800
590-000-676.00	REIMBURSEMENTS		40		
Totals for dept 000 - General		2,070,918	730,564	705,602	915,800
TOTAL ESTIMATED REVENUES		2,070,918	730,564	705,602	915,800

GL NUMBER	DESCRIPTION	2023-24 ACTIVITY	2024-25 ACTIVITY	2025-26 AMENDED BUDGET	2026-27 APPROVED BUDGET
APPROPRIATIONS					
Dept 173 - General Administration					
590-173-710.00	Longevity Pay		80	13	20
590-173-715.01	SICK LEAVE	4,692	546	400	500
590-173-715.02	VACATION PAY	970	475	250	600
590-173-715.03	HOLIDAY PAY		587	300	700
590-173-715.04	PERSONAL LEAVE	69	71	300	350
590-173-715.05	COMP	181	376	400	500
590-173-716.00	SOCIAL SECURITY		86	400	200
590-173-716.01	WORKERS COMP	43	108	250	200
590-173-720.00	Fringe benefits	13,890	5,500	3,800	3,800
590-173-721.00	Administration Fees	52,000	30,000	46,150	46,150
590-173-727.00	Parts & Accessories	212			
590-173-728.00	SUPPLIES	15			
590-173-735.00	Gas & Oil	54	167	100	100
590-173-955.01	TRAINING			200	200
590-173-956.00	Dues & Subscriptions	687	2,038	2,600	2,200
590-173-962.00	TAX CHARGEBACK		885	1,500	800
590-173-962.01	UNCOLLECTABLE WRITE OFF			1,362	1,400
590-173-963.00	Miscellaneous	1,978	651	750	1,000
590-173-965.02	General Liability Insurance	1,700	1,923	2,537	2,650
Totals for dept 173 - General Administration		76,491	43,493	61,312	61,370
Dept 223 - External Audit					
590-223-801.03	PROFESSIONAL SERVICES - ACTUARY	3,315	4,217	4,050	4,100
Totals for dept 223 - External Audit		3,315	4,217	4,050	4,100
Dept 536 - USDA-RD 2017 PROJECT					
590-536-991.00	PRINCIPAL			54,000	56,000
590-536-994.00	INTERES	54,071	51,672	52,200	50,600
Totals for dept 536 - USDA-RD 2017 PROJECT		54,071	51,672	106,200	106,600
Dept 540 - 2023 DWSRF/CWSRF PROJECT					
590-540-802.00	2023 DWSRF/CWSRF - C2AE FEES	14,749			
Totals for dept 540 - 2023 DWSRF/CWSRF PROJECT		14,749			
Dept 550 - Production & Pumping					
590-550-702.00	Salaries	8,358	1,833	3,000	3,500
590-550-716.00	SOCIAL SECURITY	556	111	700	300
590-550-716.01	WORKERS COMP			200	200
590-550-717.00	Retirement		(589)		
590-550-727.00	Parts & Accessories	134	271	300	300
590-550-728.03	Materials & Supplies	344	577	6,600	6,000
590-550-735.00	Gas & Oil			150	150
590-550-852.00	INFORMATION TECHNOLOGY			2,000	2,000
590-550-941.00	Equipment Rental	3,535	1,614	2,000	2,000
590-550-958.00	New Equipment - Shop	231	640	1,050	750
590-550-963.00	Miscellaneous	367		500	500
590-550-969.01	General Maintenance	1,083	5,548	1,500	1,500
Totals for dept 550 - Production & Pumping		14,608	10,005	18,000	17,200
Dept 555 - Basa Sewage Plant					
590-555-803.00	CONTRACTED SERVICES BASA	346,075	346,075	346,075	417,296
Totals for dept 555 - Basa Sewage Plant		346,075	346,075	346,075	417,296
Dept 560 - Treatment Plant Operations					
590-560-968.00	Depreciation	163,029	340,078	420,800	433,424
Totals for dept 560 - Treatment Plant Operations		163,029	340,078	420,800	433,424
Dept 565 - Customer Accounting					
590-565-702.00	Salaries	1,237	810	2,500	2,000
590-565-716.00	SOCIAL SECURITY	337	53	200	200
590-565-716.01	WORKERS COMP			100	100
590-565-728.00	SUPPLIES	2,228	2,285	3,800	3,200
Totals for dept 565 - Customer Accounting		3,802	3,148	6,600	5,500
Dept 912 - DEBT SERVICE					
590-912-991.00	PRINCIPAL - 2021 USDA-RD PROJECT			46,000	47,000
590-912-994.00	INTEREST - 2021 USDA-RD PROJECT	36,505	36,053	35,440	34,900
Totals for dept 912 - DEBT SERVICE		36,505	36,053	81,440	81,900
TOTAL APPROPRIATIONS		712,645	834,741	1,044,477	1,127,390
NET OF REVENUES/APPROPRIATIONS - FUND 590		1,358,273	(104,177)	(338,875)	(211,590)
	BEGINNING FUND BALANCE	8,774,409	10,132,680	10,028,501	
	FUND BALANCE ADJUSTMENTS		(2)		
	ENDING FUND BALANCE	10,132,682	10,028,501	9,689,626	

GL NUMBER	DESCRIPTION	2023-24 ACTIVITY	2024-25 ACTIVITY	2025-26 AMENDED BUDGET	2026-27 APPROVED BUDGET
ESTIMATED REVENUES					
Dept 000 - General					
591-000-502.01	FEDERAL GRANT REVENUE - ARPA		1,372,757		
591-000-502.07	FEDERAL GRANT REVENUE	1,574,183	19,553		
591-000-503.01	FEDERAL GRANT DWSRF PHASE II #760	405,980	61,629		
591-000-524.00	PRINCIPAL LOAN FORGIVENESS	147,066			
591-000-542.00	STATE GRANT - EMERGENCY			1,185	
591-000-550.00	DWAM STATE GRANT - EGLE	283,785			
591-000-607.01	METER TESTING FEE	15			
591-000-642.00	Residential Water Sales	656,118	708,909	695,000	730,000
591-000-642.01	Commercial Water Sales	80,049	89,296	98,000	108,000
591-000-659.00	Penalties	11,600	12,449	10,000	12,000
591-000-665.00	INTEREST INCOME	11,145	14,798	15,500	14,500
591-000-669.00	INCREASE/DECREASE MARKET VALUE	94	8,775		
591-000-676.00	REIMBURSEMENTS	167,214	29,660	89,000	100,000
591-000-676.01	METER REPLACEMENT REIMBURSEMENTS	1,705	1,787	500	500
591-000-680.00	WATER PLANT OPERATIONS	125,148	125,148	125,148	125,148
Totals for dept 000 - General		3,464,102	2,444,761	1,034,333	1,090,148
TOTAL ESTIMATED REVENUES		3,464,102	2,444,761	1,034,333	1,090,148

GL NUMBER	DESCRIPTION	2023-24 ACTIVITY	2024-25 ACTIVITY	2025-26 AMENDED BUDGET	2026-27 APPROVED BUDGET
APPROPRIATIONS					
Dept 173 - General Administration					
591-173-702.00	Salaries	22,861	21,873	33,000	27,000
591-173-710.00	Longevity Pay		1,408	1,906	2,200
591-173-715.01	SICK LEAVE	1,367	2,860	4,100	5,000
591-173-715.02	VACATION PAY	275	2,837	5,000	5,150
591-173-715.03	HOLIDAY PAY		2,989	4,800	4,000
591-173-715.04	PERSONAL LEAVE	17	799	1,300	1,100
591-173-715.05	COMP	60	2,400	2,100	2,700
591-173-716.00	SOCIAL SECURITY	1,619	1,881	3,100	3,150
591-173-716.01	WORKERS COMP	1,238	2,561	1,000	2,500
591-173-720.00	Fringe benefits	66,010	56,400	67,850	67,850
591-173-721.00	Administration Fees	67,248	95,800	69,800	67,600
591-173-727.00	Parts & Accessories			500	500
591-173-728.00	SUPPLIES	297	(25,770)	300	300
591-173-735.00	Gas & Oil	3,318	2,728	2,800	3,000
591-173-736.00	Tires & Tubes			1,965	
591-173-801.03	PROFESSIONAL SERVICES - ACTUARY	5,739	6,027	5,776	6,000
591-173-802.02	PROFESSIONAL COSTS (DWAM)	253,084			
591-173-804.00	Admin Fee Grwa	1,890	2,520	2,520	2,520
591-173-852.00	INFORMATION TECHNOLOGY		570	1,200	
591-173-860.00	Travel	2,404	1,677	300	
591-173-900.00	Printing & Publishing		1,418	1,450	1,550
591-173-955.00	Registrations	1,365	1,055	1,460	1,200
591-173-955.01	TRAINING			200	400
591-173-956.00	Dues & Subscriptions	2,005	3,450	3,350	3,500
591-173-962.00	TAX CHARGEBACK		887	800	800
591-173-962.01	UNCOLLECTABLE WRITE OFF			1,662	1,600
591-173-963.00	Miscellaneous	3,744	7,492	5,500	3,600
591-173-965.02	General Liability Insurance	3,650	4,126	5,074	5,200
591-173-965.04	INSURANCE - CYBER LIABILITY		1,040	1,102	1,300
Totals for dept 173 - General Administration		438,191	199,028	229,915	219,720
Dept 543 - DWSRF PHASE 2					
591-543-991.00	PRINCIPAL DWSRF PH 2			9,803	10,000
591-543-994.00	INTEREST DWSRF PH 2		298	690	1,020
Totals for dept 543 - DWSRF PHASE 2			298	10,493	11,020
Dept 544 - DWSRF PHASE 3					
591-544-802.20	2023 DWSRF/CWSRF - C2AE FEES	12,751			
591-544-991.00	PRINCIPAL DWSRF PH 3				35,000
591-544-994.00	INTEREST DWSRF PH 3		2,325	7,535	7,600
Totals for dept 544 - DWSRF PHASE 3		12,751	2,325	7,535	42,600
Dept 546 - DWSRF EXPENDITURES					
591-546-802.00	DRWF ENGINEERING FEES	25,568			
591-546-805.00	CONTRACTED SERVICES (CONSTRUCTION)	80,114			
591-546-991.00	PRINCIPAL - DWSRF			25,000	25,000
591-546-994.00	INTEREST - DWSRF	6,165	12,343	7,270	7,100
Totals for dept 546 - DWSRF EXPENDITURES		111,847	12,343	32,270	32,100
Dept 550 - Production & Pumping					
591-550-702.00	Salaries	28,874	25,224	24,000	30,000
591-550-716.00	SOCIAL SECURITY	2,804	2,214	2,000	2,800
591-550-716.01	WORKERS COMP			300	400
591-550-717.00	Retirement		(4,554)		
591-550-727.00	Parts & Accessories	174	307	650	1,000
591-550-728.00	SUPPLIES	692		500	500
591-550-728.03	Other Supplies	2,125	2,652	2,000	3,000
591-550-735.00	Gas & Oil	573		250	250
591-550-737.00	Chemicals	8,007	5,793		
591-550-809.00	WATER PURCHASES GRWA	245,102	226,248	226,248	226,248
591-550-850.00	Telephone	1,308	1,844		
591-550-852.00	INFORMATION TECHNOLOGY		4,793	4,680	5,000
591-550-852.01	INTERNET SERVICE	899	750	900	900
591-550-860.00	Travel	1,581	534	250	
591-550-922.00	Heating/Electric	28,290	26,136	18,000	30,000
591-550-930.00	Repairs Building	469		21,500	500
591-550-932.00	Repairs - Equipment			9,550	2,200
591-550-934.00	Miscellaneous Repairs	707		2,000	2,060
591-550-935.00	Reparis Pumps/Equipment	1,090	1,502	2,500	10,000
591-550-941.00	Equipment Rental		813		
591-550-963.00	Miscellaneous	9,006	2,935	3,000	3,000
591-550-971.00	New Equipment	11,186		63,000	190,000
Totals for dept 550 - Production & Pumping		342,887	297,191	381,328	507,858
Dept 560 - Treatment Plant Operations					
591-560-727.00	Parts & Accessories		924		

GL NUMBER	DESCRIPTION	2023-24 ACTIVITY	2024-25 ACTIVITY	2025-26 AMENDED BUDGET	2026-27 APPROVED BUDGET
APPROPRIATIONS					
Dept 560 - Treatment Plant Operations					
591-560-728.00	SUPPLIES	313	161	150	150
591-560-737.00	Chemicals			9,400	9,600
591-560-850.00	Telephone	360		1,400	1,500
591-560-860.00	Travel		117	3,000	1,000
591-560-922.00	Heating/Electric			13,200	9,000
591-560-932.00	Repairs Equipment		422	2,000	
591-560-958.01	New Shop Equipment		100		
591-560-963.00	Miscellaneous			1,000	1,000
591-560-968.00	Depreciation	52,874	229,867	271,900	280,057
Totals for dept 560 - Treatment Plant Operations		53,547	231,591	302,050	302,307
Dept 563 - Distribution					
591-563-702.00	Salaries	44,478	36,889	48,000	43,000
591-563-716.00	SOCIAL SECURITY	3,098	2,893	3,200	3,200
591-563-716.01	WORKERS COMP			500	500
591-563-727.00	Parts & Accessories	3,649	30	1,500	1,500
591-563-729.01	Blacktop		860		
591-563-739.00	Winter Hydrant Expense		1,166	1,500	1,500
591-563-935.02	Repair - Hydrants	300			
591-563-935.03	Meter Repairs & Replacement	3,357	6,371	3,000	2,500
591-563-935.04	REPAIRS - SERVICE LINES	234	5,734	15,000	5,000
591-563-941.00	Equipment Rental	4,963	6,524	11,500	7,000
591-563-963.00	Miscellaneous	46	24	2,650	1,500
591-563-969.02	WATER TOWER REPAIR AND MAINTENANCE		2,192		2,000
591-563-971.00	New Equipment		1,148		
591-563-980.00	New Construction			13,890	
Totals for dept 563 - Distribution		60,125	63,831	100,740	67,700
Dept 565 - Customer Accounting					
591-565-702.00	Salaries	22,886	3,869	3,200	2,800
591-565-716.00	SOCIAL SECURITY	1,586	271	450	350
591-565-716.01	WORKERS COMP			300	200
591-565-728.00	SUPPLIES	3,911	2,722	4,100	3,200
Totals for dept 565 - Customer Accounting		28,383	6,862	8,050	6,550
Dept 906 - DEBT SERVICE					
591-906-991.00	PRINCIPAL #91-20	38,016	38,808	40,392	39,700
591-906-994.00	INTEREST #91-20	29,748	28,987	27,404	28,150
591-906-997.01	RRI PAHSE I 2012A #91-20	7,920	7,920	7,920	7,920
Totals for dept 906 - DEBT SERVICE		75,684	75,715	75,716	75,770
Dept 907 - DEBT SERVICE					
591-907-991.00	PRINCIPAL #91-22	6,744	6,744	6,744	7,050
591-907-994.00	INTEREST #91-22	6,377	6,250	6,379	6,100
591-907-997.01	Repair/Replace/Imp-Fund PHASE II -	1,173	1,173	1,173	1,173
Totals for dept 907 - DEBT SERVICE		14,294	14,167	14,296	14,323
Dept 911 - DEBT SERVICE					
591-911-991.00	PRINCIPAL LOAN #91-30 2012E	12,905	13,128	13,662	13,400
591-911-994.00	INTEREST LOAN #91-30 2012E	9,977	9,719	9,184	9,450
591-911-997.01	RRI - WATER SOURCE PROJECT 2012E #	1,558	1,558	1,558	1,558
Totals for dept 911 - DEBT SERVICE		24,440	24,405	24,404	24,408
Dept 912 - DEBT SERVICE					
591-912-991.00	PRINCIPAL - 2021 USDA-RD PROJECT			44,000	45,000
591-912-994.00	INTEREST - 2021 USDA-RD PROJECT	35,366	34,141	33,550	33,000
Totals for dept 912 - DEBT SERVICE		35,366	34,141	77,550	78,000
Dept 913 - DEBT SERVICE					
591-913-991.00	PRINCIPAL #91-31	41,000			
591-913-994.00	INTEREST #91-31	41,579			
Totals for dept 913 - DEBT SERVICE		82,579			
TOTAL APPROPRIATIONS		1,280,094	961,897	1,264,347	1,382,356
NET OF REVENUES/APPROPRIATIONS - FUND 591		2,184,008	1,482,864	(230,014)	(292,208)
	BEGINNING FUND BALANCE	7,308,565	9,492,575	10,975,441	
	ENDING FUND BALANCE	9,492,573	10,975,439	10,745,427	

GL NUMBER	DESCRIPTION	2023-24 ACTIVITY	2024-25 ACTIVITY	2025-26 AMENDED BUDGET	2026-27 APPROVED BUDGET
ESTIMATED REVENUES					
Dept 000 - General					
596-000-626.00	Garbage Collection Fees	194,488	194,043	193,500	202,500
596-000-665.00	INTEREST INCOME	30	34	30	35
Totals for dept 000 - General		194,518	194,077	193,530	202,535
TOTAL ESTIMATED REVENUES		194,518	194,077	193,530	202,535

GL NUMBER	DESCRIPTION	2023-24 ACTIVITY	2024-25 ACTIVITY	2025-26 AMENDED BUDGET	2026-27 APPROVED BUDGET
APPROPRIATIONS					
Dept 173 - General Administration					
596-173-721.00	Administration Fees	15,000	7,001	12,700	12,650
596-173-801.03	PROFESSIONAL SERVICES - ACTUARY	500	1,132	1,050	1,150
596-173-962.00	TAX CHARGEBACK		448	400	350
596-173-962.01	UNCOLLECTABLE WRITE OFF			740	600
Totals for dept 173 - General Administration		15,500	8,581	14,890	14,750
Dept 528 - Refuse Collection/Disposal					
596-528-807.00	TRASH DISPOSAL SERVICE	184,125	174,066	168,000	182,000
596-528-991.00	PRINCIPAL	6,501	6,327	6,100	6,400
Totals for dept 528 - Refuse Collection/Disposal		190,626	180,393	174,100	188,400
TOTAL APPROPRIATIONS		206,126	188,974	188,990	203,150
NET OF REVENUES/APPROPRIATIONS - FUND 596		(11,608)	5,103	4,540	(615)
	BEGINNING FUND BALANCE	83,664	72,055	77,159	
	ENDING FUND BALANCE	72,056	77,158	81,699	

GL NUMBER	DESCRIPTION	2023-24 ACTIVITY	2024-25 ACTIVITY	2025-26 AMENDED BUDGET	2026-27 APPROVED BUDGET
ESTIMATED REVENUES					
Dept 000 - General					
661-000-665.00	INTEREST INCOME				1,000
661-000-667.00	RENT REV - GENERAL				16,800
661-000-667.01	RENT REV - MAJOR				121,500
661-000-667.02	RENT REV - LOCAL				110,000
661-000-667.04	RENT REV - SEWER				2,000
661-000-667.05	RENT REV - WATER				7,000
661-000-667.07	RENT REV - MOTOR POOL				1,000
661-000-699.00	TRANSFERS FROM GENERAL FUND				41,000
Totals for dept 000 - General					300,300
TOTAL ESTIMATED REVENUES					300,300

GL NUMBER	DESCRIPTION	2023-24 ACTIVITY	2024-25 ACTIVITY	2025-26 AMENDED BUDGET	2026-27 APPROVED BUDGET
APPROPRIATIONS					
Dept 215 - City Clerk					
661-215-801.01	PROFESSIONAL SERVICES - AUDIT				2,000
661-215-850.00	Telephone				1,800
661-215-963.00	Miscellaneous				500
Totals for dept 215 - City Clerk					4,300
Dept 441 - DPW BUILDING EXPENSE					
661-441-702.00	Salaries				4,000
661-441-716.00	SOCIAL SECURITY				800
661-441-726.00	SUPPLIES				1,000
661-441-731.00	Water & Supplies				150
661-441-801.00	Professional Service				1,200
661-441-921.00	Water				1,200
661-441-922.00	Heating/Electricity				11,000
661-441-930.00	Repairs - Building				12,000
661-441-941.00	Equipment Rental				1,000
661-441-963.00	Miscellaneous				1,300
661-441-965.02	General Liability Insurance				5,000
661-441-969.00	GENERAL MAINTENANCE				800
Totals for dept 441 - DPW BUILDING EXPENSE					39,450
Dept 443 - DIRECT EQUIMENT EXPENSE					
661-443-702.00	Salaries				45,000
661-443-710.00	Longevity Pay				800
661-443-715.01	SICK LEAVE				2,400
661-443-715.02	VACATION PAY				3,400
661-443-715.03	HOLIDAY PAY				2,800
661-443-715.04	PERSONAL LEAVE				700
661-443-715.05	COMP				700
661-443-716.00	SOCIAL SECURITY				5,000
661-443-716.01	WORKERS COMP				200
661-443-726.00	SUPPLIES				15,000
661-443-727.00	Parts & Accessories				18,000
661-443-735.00	Gas & Oil				30,000
661-443-736.00	Tires & Tubes				2,800
661-443-932.00	Repairs - Equipment				5,000
661-443-934.00	MISCELLANEOUS REPAIRS				1,500
661-443-955.01	TRAINING				400
661-443-956.00	Dues & Subscriptions				40
661-443-965.02	General Liability Insurance				6,000
Totals for dept 443 - DIRECT EQUIMENT EXPENSE					139,740
Dept 906 - DEBT SERVICE					
661-906-991.01	PRINCIPAL 97-04 CAT LOADER				14,000
661-906-991.02	PRINCIPAL GRB SWEEPER				8,500
661-906-991.03	PRINCIPAL SNOWBLOWER 2021				14,800
661-906-991.04	PRINCIPAL 2025 DUMP TRUCK				28,000
661-906-991.05	PRINCIPAL 2025 CAT LOADER				30,000
661-906-994.01	INTEREST 97-04 CAT LOADER				1,000
661-906-994.02	INTEREST GRB SWEEPER				500
661-906-994.03	INTEREST SNOWBLOWER 2021				1,600
661-906-994.04	INTEREST 2025 DUMP TRUCK				4,500
661-906-994.05	INTEREST 2025 CAT LOADER				13,200
Totals for dept 906 - DEBT SERVICE					116,100
TOTAL APPROPRIATIONS					299,590
NET OF REVENUES/APPROPRIATIONS - FUND 661					710
	BEGINNING FUND BALANCE				
	ENDING FUND BALANCE				

GL NUMBER	DESCRIPTION	2023-24 ACTIVITY	2024-25 ACTIVITY	2025-26 AMENDED BUDGET	2026-27 APPROVED BUDGET
ESTIMATED REVENUES					
Dept 000 - General					
705-000-674.04	DONATIONS - IRON BELLE TRAIL	7,250	300		
705-000-676.00	Reimbursements	3,320	3,678		
705-000-679.00	MISCELLANEOUS INCOME		3,000		
705-000-679.01	EVENT PROCEEDS		25,680		
Totals for dept 000 - General		10,570	32,658		
TOTAL ESTIMATED REVENUES		10,570	32,658		

GL NUMBER	DESCRIPTION	2023-24 ACTIVITY	2024-25 ACTIVITY	2025-26 AMENDED BUDGET	2026-27 APPROVED BUDGET
APPROPRIATIONS					
Dept 751 - Parks & Recreation					
705-751-735.00	GAS & OIL - TRACTOR	576	99		
705-751-932.04	PARTS & REPAIRS - TRACTOR	203	88		
705-751-963.00	Miscellaneous	867	23,648		
705-751-965.02	General Liability Insurance	2,732	2,947		
705-751-969.03	GENERAL MAINTENANCE - IRON BELLE T	9,704	840		
705-751-971.00	NEW EQUIPMENT	10,700			
Totals for dept 751 - Parks & Recreation		24,782	27,622		
TOTAL APPROPRIATIONS		24,782	27,622		
NET OF REVENUES/APPROPRIATIONS - FUND 705		(14,212)	5,036		
	BEGINNING FUND BALANCE	91,707	77,494	82,531	
	FUND BALANCE ADJUSTMENTS		1		
	ENDING FUND BALANCE	77,495	82,531	82,531	
ESTIMATED REVENUES - ALL FUNDS		8,817,035	5,956,897	4,727,211	4,876,033
APPROPRIATIONS - ALL FUNDS		5,132,563	4,388,350	5,256,849	5,325,786
NET OF REVENUES/APPROPRIATIONS - ALL FUNDS		3,684,472	1,568,547	(529,638)	(449,753)
BEGINNING FUND BALANCE - ALL FUNDS		17,534,256	21,218,730	22,787,283	
FUND BALANCE ADJUSTMENTS - ALL FUNDS			1		
ENDING FUND BALANCE - ALL FUNDS		21,218,728	22,787,278	22,257,645	