Calculations as of 06/30/2025

GL NUMBER	DESCRIPTION	2024-25 AMENDED BUDGET	2024-25 ACTIVITY THRU 06/30/25	2025-26 APPROVED BUDGET
Dept 000.000 - REVENUE				
Revenue				
101-000.000-400.000	BALANCE FORWARD FROM FUND BALANCE	670,000		551,799
101-000.000-403.000	REAL PROPERTY TAXES	1,813,000	1,867,403	1,830,000
101-000.000-404.000	PILOT - CAMBRIDGE APT	7,000		9,000
101-000.000-416.000	PERSONAL PROPERTY TAXES	174,000	174,753	150,000
101-000.000-434.000	MOBILE HOME TAX	1,100	901	1,200
101-000.000-437.000	INDUSTRIAL FACILITIES TAX	19,000	18,471	19,000
101-000.000-456.000	CHARTER COMM FRAN FEES	48,000	33,954	48,000
101-000.000-470.000	ACT 58 LIQUOR LICENSES	6,000	4,534	6,500
101-000.000-480.000	MISCELLANEOUS PERMITS	514	605	500
101-000.000-573.000	LOCAL COMMUNITY STABILIZATION SHA	600,000	234,338	550,000
101-000.000-574.000	STATE REVENUE SHARING	505,000	336,833	509,079
101-000.000-580.296	CONTRIBUTION/DDA	35,000	35,000	35,000
101-000.000-607.000	CHARGES FOR SERVICES	1,200	412	500
101-000.000-613.000	ADMINISTRATION FEES	66,000	74,136	68,000
101-000.000-613.100	FEES INTEREST DELINQUENT TAXES	10,000	12,208	8,000
101-000.000-635.000	STREET LIGHTING	500	572	500
101-000.000-651.513	SEWER/WATER DOSA		1,167	
101-000.000-665.000	INTEREST INCOME	250,000	273,578	400,000
101-000.000-667.100	RENTAL INCOME-DOSA	9,000		
101-000.000-667.513	RENT DOSA	22,500	9,750	10,000
101-000.000-667.600	REIMB OF EXPENSES - MUSEUM	1,000		
101-000.000-668.003	RENT - CELLULAR TOWER	31,000	31,200	48,000
101-000.000-675.100	PARK RENTAL		200	
101-000.000-677.000	OTHER REIMBURSEMENTS		545	
101-000.000-677.513	INSURANCE DOSA		4,088	
101-000.000-680.513	CONSUMERS ENERGY DOSA		572	
101-000.000-680.514	CONSUMERS ENERGY EMS		(90)	
101-000.000-681.513	DTE DOSA		1,269	
101-000.000-681.514	DTE EMS		(938)	
101-000.000-694.000	CASH OVER AND SHORT		(12)	
TOTAL REVENUE		4,269,814	3,115,449	4,245,078
NET OF REVENUES/APPROPRIATIONS - 000.000 - REVENUE		4,269,814	3,115,449	4,245,078
Dept 101.000 - CITY COMMISSION				
Expenditure				
101-101.000-703.000	WAGES & SALARIES	3,000	2,495	3,000
101-101.000-706.300	WAGES - TEMP GRANT WRITER	9,700	9,690	15,000
101-101.000-715.000	SOCIAL SECURITY	1,475	911	1,400
101-101.000-716.000	HEALTH INSURANCE	21,000	15,354	15,000
101-101.000-717.000	LIFE/DISABILITY INS	400	328	400
101-101.000-718.500	MERS SURPLUS DIVISION	200,000	200,000	200,000
101-101.000-727.000	OFFICE SUPPLIES	1,000	421	1,000
101-101.000-737.000	TECHNOLOGY	500		2,000
101-101.000-807.000	AUDIT FEES	12,500	10,626	12,500
101-101.000-815.000	DUES/MEMBERSHIPS	6,067	6,067	5,000
101-101.000-818.000	CONTRACTED SERVICES	9,000	4,923	12,000
101-101.000-826.000	LEGAL SERVICES	15,595	5,655	20,000
101-101.000-830.000	LIABILITY INSURANCE	26,440	16,149	35,000
101-101.000-831.000	WORKERS COMPENSATION	300	107	300
101-101.000-860.000	TRANSPORTATION & CONFERENCES	4,500	385	7,000
101-101.000-880.000	COMMUNITY PROMOTION	3,892	3,892	3,000
101-101.000-899.000	NEIGHBORHOOD IMPROVEMENT AUTHORIT		6,235	
101-101.000-900.000	PRINTING & PUBLISHING	2,000	1,528	2,500
101-101.000-956.000	MISCELLANEOUS	24,243	24,242	500
101-101.000-957.000	PRIOR YEARS' TAX CHARGE-BACKS		905	1,000
101-101.000-967.000	DRAIN ASSESSMENT	7,500	7,262	7,500
101-101.000-973.100	LAPEER DEVELOPMENT CORPORATIO	6,500	6,250	6,250
101-101.000-983.000	OFFICE EQUIPMENT PURCHASE	500		500
101-101.000-993.100	LAND TRANSFER PYMT TO TOWNSHI	18,063	18,062	22,000
TOTAL EXPENDITURE		374,175	341,487	372,850
Revenue				
101-101.000-581.011	LOCAL GRANT INTERN-GRANT WRITER	12,900		
TOTAL REVENUE		12,900		
NET OF REVENUES/APPROPRIATIONS - 101.000 - CITY COMMIS		(361,275)	(341,487)	(372,850)
Dept 172.000 - ADMINISTRATION				
Expenditure				
101-172.000-703.000	WAGES & SALARIES	53,220	49,827	60,000
101-172.000-706.000	HOURLY WAGES	19,732	18,537	28,000
101-172.000-713.000	DEFERRED COMP CONTRIBUTION	1,760	1,556	2,500
101-172.000-714.000	OPTICAL INSURANCE	1,000	765	1,500
101-172.000-715.000	SOCIAL SECURITY	6,780	5,965	8,500

Calculations as of 06/30/2025

GL NUMBER	DESCRIPTION	2024-25 AMENDED BUDGET	2024-25 ACTIVITY THRU 06/30/25	2025-26 APPROVED BUDGET
Dept 172.000 - ADMINISTRATION				
Expenditure				
101-172.000-716.000	HEALTH INSURANCE	15,000	4,750	6,000
101-172.000-717.000	LIFE/DISABILITY INS	1,500	839	1,000
101-172.000-718.000	RETIREMENT AND OPEB	18,000	8,267	12,000
101-172.000-721.000	PTO/VACATION PAY-OUT	9,500		11,000
101-172.000-727.000	OFFICE SUPPLIES	1,000	805	1,000
101-172.000-815.000	DUES/MEMBERSHIPS	1,000	192	1,000
101-172.000-818.000	CONTRACTED SERVICES	2,500	2,408	15,000
101-172.000-826.000	LEGAL SERVICES	2,000	240	2,000
101-172.000-831.000	WORKERS COMPENSATION	1,100	365	1,000
101-172.000-853.000	TELEPHONE EXPENSES	2,000	1,349	1,800
101-172.000-859.000	CAR ALLOWANCE	6,000	5,500	7,200
101-172.000-860.000	TRANSPORTATION & CONFERENCES	3,000		3,000
101-172.000-956.000	MISCELLANEOUS	500	433	500
101-172.000-983.000	OFFICE EQUIPMENT PURCHASE	1,000		1,000
TOTAL EXPENDITURE		146,592	101,798	164,000
NET OF REVENUES/APPROPRIATIONS - 172.000 - ADMINISTRAT		(146,592)	(101,798)	(164,000)
Dept 215.000 - CLERK/TREASURY				
Expenditure				
101-215.000-703.000	WAGES & SALARIES	42,000	35,235	46,000
101-215.000-706.000	HOURLY WAGES	24,000	17,589	24,000
101-215.000-706.011	HOURLY INTERN	4,000	2,191	4,000
101-215.000-713.000	DEFERRED COMP CONTRIBUTION	1,200	1,011	1,500
101-215.000-714.000	OPTICAL INSURANCE	2,000	566	2,000
101-215.000-715.000	SOCIAL SECURITY	6,200	4,170	6,200
101-215.000-716.000	HEALTH INSURANCE	15,000	9,041	15,000
101-215.000-717.000	LIFE/DISABILITY INS	1,100	576	1,000
101-215.000-718.000	RETIREMENT AND OPEB	15,000	13,903	15,500
101-215.000-721.000	PTO/VACATION PAY-OUT	8,500		8,500
101-215.000-725.000	FEES	120	35	120
101-215.000-727.000	OFFICE SUPPLIES	2,500	958	2,500
101-215.000-730.000	POSTAGE	3,300	3,034	3,300
101-215.000-815.000	DUES/MEMBERSHIPS	1,100	671	1,300
101-215.000-818.000	CONTRACTED SERVICES	5,000	4,658	6,000
101-215.000-826.000	LEGAL SERVICES	1,000	15	1,000
101-215.000-831.000	WORKERS COMPENSATION	1,000	478	1,000
101-215.000-832.000	UNEMPLOYMENT EXPENSE	1,400		1,400
101-215.000-853.000	TELEPHONE EXPENSES	1,800	1,568	2,200
101-215.000-860.000	TRANSPORTATION & CONFERENCES	5,000	3,711	5,500
101-215.000-900.000	PRINTING & PUBLISHING	500		500
101-215.000-956.000	MISCELLANEOUS	500		1,000
101-215.000-983.000	OFFICE EQUIPMENT PURCHASE	1,000		1,000
TOTAL EXPENDITURE		143,220	99,410	150,520
Revenue				
101-215.000-607.000	CHARGES FOR SERVICES	1,500	1,627	1,500
TOTAL REVENUE		1,500	1,627	1,500
NET OF REVENUES/APPROPRIATIONS - 215.000 - CLERK/TREAS		(141,720)	(97,783)	(149,020)
Dept 257.000 - ASSESSING				
Expenditure				
101-257.000-703.000	WAGES & SALARIES	34,158	31,176	39,578
101-257.000-704.200	PER DIEM WAGES	100	70	
101-257.000-706.000	HOURLY WAGES	9,909	7,716	10,000
101-257.000-707.000	BOARD OF REVIEW STIPEND	500	455	500
101-257.000-713.000	DEFERRED COMP CONTRIBUTION	200	135	200
101-257.000-715.000	SOCIAL SECURITY	3,371	3,004	3,800
101-257.000-716.000	HEALTH INSURANCE	1,500	1,284	1,500
101-257.000-717.000	LIFE/DISABILITY INS	100	95	100
101-257.000-718.000	RETIREMENT AND OPEB	5,000	4,253	5,500
101-257.000-727.000	OFFICE SUPPLIES	1,000	395	500
101-257.000-730.000	POSTAGE		697	500
101-257.000-818.000	CONTRACTED SERVICES	2,500	1,686	2,500
101-257.000-826.000	LEGAL SERVICES	1,000		2,000
101-257.000-831.000	WORKERS COMPENSATION	500	112	300
101-257.000-853.000	TELEPHONE EXPENSES	250	145	250
101-257.000-860.000	TRANSPORTATION & CONFERENCES	100		
101-257.000-900.000	PRINTING & PUBLISHING	100	98	200
101-257.000-956.000	MISCELLANEOUS	100	140	100
TOTAL EXPENDITURE		60,388	51,461	67,528
NET OF REVENUES/APPROPRIATIONS - 257.000 - ASSESSING		(60,388)	(51,461)	(67,528)

Calculations as of 06/30/2025

GL NUMBER	DESCRIPTION	2024-25 AMENDED BUDGET	2024-25 ACTIVITY THRU 06/30/25	2025-26 APPROVED BUDGET
Dept 262.000 - ELECTIONS				
Expenditure				
101-262.000-703.000	WAGES & SALARIES	22,000	18,267	25,000
101-262.000-704.200	PER DIEM / ELECTION WAGES	810	810	800
101-262.000-706.000	HOURLY WAGES	10,450	4,798	15,000
101-262.000-706.262	HOURLY WAGES (EV) EARLY VOTING	4,031	4,030	3,000
101-262.000-713.000	DEFERRED COMP CONTRIBUTION	500	429	600
101-262.000-715.000	SOCIAL SECURITY	2,650	1,881	2,650
101-262.000-716.000	HEALTH INSURANCE	4,200	2,707	4,200
101-262.000-717.000	LIFE/DISABILITY INS	500	245	500
101-262.000-718.000	RETIREMENT AND OPEB	800	737	1,000
101-262.000-727.000	OFFICE SUPPLIES	1,500	89	1,500
101-262.000-728.000	ELECTION SUPPLIES	2,504	2,087	2,000
101-262.000-728.262	ELECTION (EV) EARLY VOTING	2,000	2,105	2,000
101-262.000-730.000	POSTAGE	1,000	803	1,000
101-262.000-818.000	CONTRACTED SERVICES	7,000	3,515	7,000
101-262.000-860.000	TRANSPORTATION & CONFERENCES	2,800	1,086	2,500
101-262.000-900.000	PRINTING & PUBLISHING	250	19	250
101-262.000-983.000	OFFICE EQUIPMENT PURCHASE	12,927	9,743	2,000
TOTAL EXPENDITURE		75,922	53,351	71,000
Revenue				
101-262.000-542.262	STATE GRANT-ELECTIONS	10,572	14,855	
101-262.000-581.000	LOCAL GRANTS	6,000	6,000	
TOTAL REVENUE		16,572	20,855	
NET OF REVENUES/APPROPRIATIONS - 262.000 - ELECTIONS		(59,350)	(32,496)	(71,000)
Dept 265.000 - BUILDING MAINTENANCE				
Expenditure				
101-265.000-818.000	CONTRACTED SERVICES	3,000	835	3,000
101-265.000-830.000	LIABILITY INSURANCE	8,000		8,000
101-265.000-900.000	PRINTING & PUBLISHING		70	
101-265.000-921.000	ELECTRICITY	5,000	5,479	6,000
101-265.000-923.000	HEAT	2,500	2,227	2,500
101-265.000-924.000	WATER & SEWER CHARGES	4,500	1,670	4,000
101-265.000-936.000	BUILDING MAINTENANCE	10,000	6,131	10,000
101-265.000-974.101	CITY HALL IMPROV	650,000	13,632	350,000
TOTAL EXPENDITURE		683,000	30,044	383,500
NET OF REVENUES/APPROPRIATIONS - 265.000 - BUILDING MA		(683,000)	(30,044)	(383,500)
Dept 267.000 - LAMB STEELE				
Expenditure				
101-267.000-818.000	CONTRACTED SERVICES	6,000	4,553	6,000
101-267.000-830.000	LIABILITY INSURANCE	5,000	4,088	5,000
101-267.000-921.000	ELECTRICITY	10,000		
101-267.000-923.000	HEAT	4,000		
101-267.000-924.000	WATER & SEWER CHARGES	10,000	(69)	
101-267.000-930.000	MISCELLANEOUS REPAIRS & MAINT	500	2	500
101-267.000-975.000	CAPITAL OUTLAY	370,000	350,632	200,000
TOTAL EXPENDITURE		405,500	359,206	211,500
NET OF REVENUES/APPROPRIATIONS - 267.000 - LAMB STEELE		(405,500)	(359,206)	(211,500)
Dept 399.000 - RENTAL INSPECTION				
Expenditure				
101-399.000-706.000	HOURLY WAGES	2,000	1,854	2,600
101-399.000-713.000	DEFERRED COMP CONTRIBUTION	50	37	50
101-399.000-715.000	SOCIAL SECURITY	160	141	200
101-399.000-716.000	HEALTH INSURANCE	962	137	700
101-399.000-717.000	LIFE/DISABILITY INS	33	28	40
101-399.000-718.000	RETIREMENT AND OPEB	78	61	80
101-399.000-853.000	TELEPHONE EXPENSES	166	145	250
TOTAL EXPENDITURE		3,449	2,403	3,920
NET OF REVENUES/APPROPRIATIONS - 399.000 - RENTAL INSP		(3,449)	(2,403)	(3,920)
Dept 441.000 - DEPT/PUBLIC WORKS				
Expenditure				
101-441.000-706.000	HOURLY WAGES	90,000	74,442	90,000
101-441.000-709.000	OVERTIME WAGES	4,000	3,796	5,000
101-441.000-713.000	DEFERRED COMP CONTRIBUTION	500	857	600
101-441.000-714.000	OPTICAL INSURANCE	2,500	1,700	2,500
101-441.000-715.000	SOCIAL SECURITY	7,500	9,392	7,500
101-441.000-716.000	HEALTH INSURANCE	25,000	29,024	25,000
101-441.000-717.000	LIFE/DISABILITY INS	1,500	1,540	1,500

Calculations as of 06/30/2025

GL NUMBER	DESCRIPTION	2024-25 AMENDED BUDGET	2024-25 ACTIVITY THRU 06/30/25	2025-26 APPROVED BUDGET
Dept 441.000 - DEPT/PUBLIC WORKS				
Expenditure				
101-441.000-718.000	RETIREMENT AND OPEB	31,000	39,781	31,000
101-441.000-721.000	PTO/VACATION PAY-OUT	32,000	44,414	34,000
101-441.000-740.000	OPERATING SUPPLIES	8,000	5,446	8,000
101-441.000-758.000	UNIFORMS	5,500	3,625	5,500
101-441.000-767.000	BOOT ALLOWANCE	1,250	492	1,250
101-441.000-815.000	DUES/MEMBERSHIPS	300	299	300
101-441.000-818.000	CONTRACTED SERVICES	8,000	8,080	8,000
101-441.000-826.000	LEGAL SERVICES	500		500
101-441.000-829.053	M-53 GATEWAY CONSTRUCTION		23,879	
101-441.000-830.000	LIABILITY INSURANCE	8,000	11,017	10,000
101-441.000-831.000	WORKERS COMPENSATION	1,200	683	1,200
101-441.000-853.000	TELEPHONE EXPENSES	3,000	3,192	3,000
101-441.000-860.000	TRANSPORTATION & CONFERENCES	1,000		1,000
101-441.000-900.000	PRINTING & PUBLISHING	500	112	500
101-441.000-921.000	ELECTRICITY	2,500	1,648	2,500
101-441.000-923.000	HEAT	2,000	1,175	2,000
101-441.000-924.000	WATER & SEWER CHARGES	2,000	1,383	2,000
101-441.000-926.000	LIGHTING	65,000	33,718	68,000
101-441.000-930.000	MISCELLANEOUS REPAIRS & MAINT	1,500	315	1,500
101-441.000-934.000	STORMWATER SEWER REPAIRS & MAINT.	15,000	2,201	15,000
101-441.000-936.000	BUILDING MAINTENANCE	8,000	4,288	8,000
101-441.000-943.000	EQUIPMENT RENTAL	45,000	45,875	45,000
101-441.000-956.000	MISCELLANEOUS	2,000	1,124	2,000
101-441.000-974.000	LAND & GROUND IMPROVEMENTS	70,000	1,419	80,000
101-441.000-975.000	CAPITAL OUTLAY	50,000	7,950	50,000
101-441.000-983.000	OFFICE EQUIPMENT PURCHASE	1,000	57	1,000
TOTAL EXPENDITURE		495,250	362,924	513,350
Revenue				
101-441.000-607.000	CHARGES FOR SERVICES		6,423	
TOTAL REVENUE			6,423	
NET OF REVENUES/APPROPRIATIONS - 441.000 - DEPT/PUBLIC		(495,250)	(356,501)	(513,350)
Dept 702.000 - ZONING				
Expenditure				
101-702.000-703.000	WAGES & SALARIES	8,000	7,474	10,600
101-702.000-704.200	PER DIEM WAGES	400	200	1,000
101-702.000-706.000	HOURLY WAGES	4,500	4,057	5,500
101-702.000-707.000	VOLUNTEERS/FEES		10	
101-702.000-713.000	DEFERRED COMP CONTRIBUTION	253	224	300
101-702.000-715.000	SOCIAL SECURITY	1,000	865	1,200
101-702.000-716.000	HEALTH INSURANCE	330	273	700
101-702.000-717.000	LIFE/DISABILITY INS	200	134	200
101-702.000-718.000	RETIREMENT AND OPEB	1,500	1,270	1,800
101-702.000-727.000	OFFICE SUPPLIES	150	103	150
101-702.000-730.000	POSTAGE	50	27	50
101-702.000-818.000	CONTRACTED SERVICES	860	656	1,000
101-702.000-818.150	CONTRACTED SERVICES - PLAN	2,100	1,228	2,500
101-702.000-826.000	LEGAL SERVICES	600		2,000
101-702.000-853.000	TELEPHONE EXPENSES	200	73	200
101-702.000-900.000	PRINTING & PUBLISHING	157	216	200
TOTAL EXPENDITURE		20,300	16,810	27,400
Revenue				
101-702.000-626.000	SERVICES RENDERED-AP/PERMIT	1,500	1,500	1,000
TOTAL REVENUE		1,500	1,500	1,000
NET OF REVENUES/APPROPRIATIONS - 702.000 - ZONING		(18,800)	(15,310)	(26,400)
Dept 703.000 - PLANNING COMMISSION				
Expenditure				
101-703.000-703.000	WAGES & SALARIES	8,500	7,574	12,000
101-703.000-704.200	PER DIEM WAGES	800	660	900
101-703.000-706.000	HOURLY WAGES	6,500	5,911	8,000
101-703.000-713.000	DEFERRED COMP CONTRIBUTION	300	261	400
101-703.000-715.000	SOCIAL SECURITY	1,100	1,036	1,500
101-703.000-716.000	HEALTH INSURANCE	500	410	1,000
101-703.000-717.000	LIFE/DISABILITY INS	250	163	250
101-703.000-718.000	RETIREMENT AND OPEB	1,500	1,331	2,000
101-703.000-727.000	OFFICE SUPPLIES	150	103	400
101-703.000-730.000	POSTAGE	50	30	50
101-703.000-818.000	CONTRACTED SERVICES	9,500	9,175	11,000
101-703.000-818.150	CONTRACTED SERVICES - PLAN	18,500	19,358	10,000
101-703.000-826.000	LEGAL SERVICES	450	420	1,000

GL NUMBER	DESCRIPTION	2024-25 AMENDED BUDGET	2024-25 ACTIVITY THRU 06/30/25	2025-26 APPROVED BUDGET
Dept 703.000 - PLANNING COMMISSION				
Expenditure				
101-703.000-853.000	TELEPHONE EXPENSES	100	73	300
101-703.000-900.000	PRINTING & PUBLISHING	400	364	500
TOTAL EXPENDITURE		48,600	46,869	49,300
Revenue				
101-703.000-551.300	STATE GRANT (MEDC)		15,000	
101-703.000-626.000	SERVICES RENDERED-AP/PERMIT	3,250	3,026	1,500
TOTAL REVENUE		3,250	18,026	1,500
NET OF REVENUES/APPROPRIATIONS - 703.000 - PLANNING CO		(45,350)	(28,843)	(47,800)
Dept 751.000 - PARKS & RECREATION				
Expenditure				
101-751.000-706.000	HOURLY WAGES	25,000	13,896	25,000
101-751.000-706.200	HOURLY WAGES & SALARIES - POOL	25,000	23,789	30,000
101-751.000-709.000	OVERTIME WAGES	800	534	800
101-751.000-709.200	OVERTIME WAGES - POOL	200	130	200
101-751.000-713.000	DEFERRED COMP CONTRIBUTION	200	37	200
101-751.000-715.000	SOCIAL SECURITY	3,200	2,906	3,200
101-751.000-716.000	HEALTH INSURANCE	4,000	2,683	4,000
101-751.000-717.000	LIFE/DISABILITY INS	300	172	300
101-751.000-718.000	RETIREMENT AND OPEB	3,500	2,629	3,500
101-751.000-725.000	BANK FEES	50		
101-751.000-740.000	OPERATING SUPPLIES	8,000	3,962	8,000
101-751.000-740.200	OPERATING SUPPLIES - POOL	8,000	6,144	8,000
101-751.000-742.200	POOL SALES SUPPLIES	1,000	288	1,000
101-751.000-818.000	CONTRACTED SERVICES	8,000	6,420	8,000
101-751.000-818.200	CONTRACTED SERVICES - POOL	8,000	1,029	8,000
101-751.000-826.000	LEGAL SERVICES		210	
101-751.000-830.000	LIABILITY INSURANCE	3,200	413	3,200
101-751.000-830.200	LIABILITY - POOL	3,500	941	3,500
101-751.000-831.000	WORKERS COMPENSATION	800	269	800
101-751.000-853.000	TELEPHONE EXPENSES	500	305	500
101-751.000-853.200	TELEPHONE EXPENSES - POOL	300	485	400
101-751.000-860.200	TRAINING - POOL		712	400
101-751.000-900.000	PRINTING & PUBLISHING	300		300
101-751.000-900.200	PRINTING & PUBLISHING-POOL	200		200
101-751.000-921.000	ELECTRICITY	2,000	2,093	2,000
101-751.000-921.200	ELECTRICITY - POOL	2,500	2,246	2,700
101-751.000-921.300	ELECTRICITY - POLLY ANN TRAIL	5,000	2,970	5,500
101-751.000-923.200	HEAT - POOL	1,000	692	1,000
101-751.000-924.200	WATER - POOL	10,000	2,237	8,000
101-751.000-924.201	WATER - SPLASH PAD	10,000	7,590	10,000
101-751.000-924.221	WATER-BUTTERFLY GARDEN	500	160	500
101-751.000-930.000	MISCELLANEOUS REPAIRS & MAINT	4,000	891	4,000
101-751.000-930.200	MISCELLANEOUS REPAIRS & MAINT - P	5,000	411	5,000
101-751.000-943.000	EQUIPMENT RENTAL	20,000	13,487	20,000
101-751.000-955.200	POOL EXPENSE	200	171	200
101-751.000-956.000	MISCELLANEOUS	1,000		1,000
101-751.000-956.200	MISCELLANEOUS - POOL	500	108	500
101-751.000-974.100	LAND & GROUND - FORESTRY EXP	20,000	16,987	20,000
101-751.000-974.600	MI HEALTH ENDOWMENT FUND-PATHWAY		60,252	
101-751.000-974.650	TRAILHEAD IMPROVEMENTS		4,988	
101-751.000-974.700	SPARK-LIONS PARK DNR		31,112	790,800
101-751.000-975.000	CAPITAL OUTLAY	40,000	1,092	30,000
TOTAL EXPENDITURE		225,750	215,441	1,010,700
Revenue				
101-751.000-549.600	MI HEALTH ENDOWMENT FUND-PATHWAY		136,621	
101-751.000-549.700	SPARK GRANT-MI DNR LIONS PARK			790,800
101-751.000-607.200	PROCEEDS POOL SWIM CLASSES	10,000	5,220	10,000
101-751.000-643.200	SALE OF SWIM ITEMS	1,200	925	1,200
101-751.000-644.200	TRAINING-LIFEGUARD	1,000	(788)	1,000
101-751.000-645.000	PARK RENTAL		300	500
101-751.000-665.200	POOL INTEREST	300	275	300
101-751.000-677.000	OTHER REIMBURSEMENTS		10	
101-751.000-682.200	POOL SWIM TIME	4,000	11,865	11,000
TOTAL REVENUE		16,500	154,428	814,800
NET OF REVENUES/APPROPRIATIONS - 751.000 - PARKS & REC		(209,250)	(61,013)	(195,900)
Dept 966.000 - CONTRIBUTIONS				
Expenditure				
101-966.000-965.242	CONTRIBUTION/IND PK II	5,000		5,000
101-966.000-965.265	CONTRIBUTION TO MARIHUANA	50,000		52,600

Calculations as of 06/30/2025

GL NUMBER	DESCRIPTION	2024-25 AMENDED BUDGET	2024-25 ACTIVITY THRU 06/30/25	2025-26 APPROVED BUDGET
Dept 966.000 - CONTRIBUTIONS				
Expenditure				
101-966.000-965.301	CONTRIBUTION TO POLICE DEPT	1,222,346		1,472,474
101-966.000-965.336	CONTRIBUTION TO FIRE DEPT	309,865		320,175
101-966.000-965.364	CONTRIBUTION M-53 SANITARY SEWER/			86,061
101-966.000-965.600	CONTRIBUTION TO HISTORICAL COMMIS	2,000	2,000	2,000
TOTAL EXPENDITURE		1,589,211	2,000	1,938,310
NET OF REVENUES/APPROPRIATIONS - 966.000 - CONTRIBUTIO		(1,589,211)	(2,000)	(1,938,310)
Dept 990.000 - CONTINGENCIES				
Expenditure				
101-990.000-999.000	CONTINGENCIES	50,679		100,000
TOTAL EXPENDITURE		50,679		100,000
NET OF REVENUES/APPROPRIATIONS - 990.000 - CONTINGENCI		(50,679)		(100,000)
ESTIMATED REVENUES - FUND 101		4,322,036	3,318,308	5,063,878
APPROPRIATIONS - FUND 101		4,322,036	1,683,204	5,063,878
NET OF REVENUES/APPROPRIATIONS - FUND 101			1,635,104	
BEGINNING FUND BALANCE		5,760,632	5,760,632	7,395,736
ENDING FUND BALANCE		5,760,632	7,395,736	7,395,736

GL NUMBER	DESCRIPTION	2024-25 AMENDED BUDGET	2024-25 ACTIVITY THRU 06/30/25	2025-26 APPROVED BUDGET
Dept 000.000 - REVENUE				
Revenue				
202-000.000-569.000	STATE GRANTS	250,000	(37,457)	
202-000.000-575.000	ACT 51 GAS & WEIGHT TAXES	375,000	346,983	375,000
202-000.000-580.204	TRANSFERS IN/SPECIAL PROJ-ST & SW	270,000		110,000
202-000.000-677.000	OTHER REIMBURSEMENTS		25,684	
TOTAL REVENUE		895,000	335,210	485,000
NET OF REVENUES/APPROPRIATIONS - 000.000 - REVENUE		895,000	335,210	485,000
Dept 444.000 - SPECIAL PROJECTS SIDEWALK/STREETS				
Expenditure				
202-444.000-821.204	ENGINEERING-BLACKS CORNERS	20,000	37,945	
202-444.000-831.204	CONSTRUCTION-BLACKS CORNERS	500,000	304,342	
TOTAL EXPENDITURE		520,000	342,287	
NET OF REVENUES/APPROPRIATIONS - 444.000 - SPECIAL PRO		(520,000)	(342,287)	
Dept 451.000 - CONSTRUCTION				
Expenditure				
202-451.000-829.000	CONSTRUCTION COSTS			76,000
TOTAL EXPENDITURE				76,000
NET OF REVENUES/APPROPRIATIONS - 451.000 - CONSTRUCTIO				(76,000)
Dept 463.000 - ROUTINE MAINTENANCE				
Expenditure				
202-463.000-706.000	HOURLY WAGES	14,000	10,394	15,000
202-463.000-709.000	OVERTIME WAGES	500	178	500
202-463.000-713.000	DEFERRED COMP CONTRIBUTION		12	50
202-463.000-715.000	SOCIAL SECURITY	800	1,298	1,500
202-463.000-716.000	HEALTH INSURANCE	2,500	3,538	3,500
202-463.000-717.000	LIFE/DISABILITY INS	200	242	250
202-463.000-718.000	RETIREMENT AND OPEB	3,500	4,409	5,500
202-463.000-718.200	MERS - ADD'L CITY CONTRIBUTION	200		200
202-463.000-740.000	OPERATING SUPPLIES	5,000	2,295	5,000
202-463.000-818.000	CONTRACTED SERVICES	10,000	10,084	10,000
202-463.000-830.000	LIABILITY INSURANCE	300	177	300
202-463.000-831.000	WORKERS COMPENSATION	2,000	395	2,000
202-463.000-930.000	MISCELLANEOUS REPAIRS & MAINT	10,000	10,813	15,000
202-463.000-943.000	EQUIPMENT RENTAL	22,000	27,847	25,000
202-463.000-944.000	NON-MOTORIZED EXPENSE	20,000	22,384	25,000
TOTAL EXPENDITURE		91,000	94,066	108,800
NET OF REVENUES/APPROPRIATIONS - 463.000 - ROUTINE MAI		(91,000)	(94,066)	(108,800)
Dept 474.000 - TRAFFIC SERVICES				
Expenditure				
202-474.000-706.000	HOURLY WAGES	2,700	1,939	2,700
202-474.000-709.000	OVERTIME WAGES	300	480	600
202-474.000-713.000	DEFERRED COMP CONTRIBUTION	100	1	100
202-474.000-715.000	SOCIAL SECURITY	200	180	300
202-474.000-716.000	HEALTH INSURANCE	450	660	500
202-474.000-717.000	LIFE/DISABILITY INS	50	19	50
202-474.000-718.000	RETIREMENT AND OPEB	400	284	400
202-474.000-786.000	SIGNS	2,500	2,551	5,000
202-474.000-786.100	STREET NAME SIGNS	800	869	800
202-474.000-818.000	CONTRACTED SERVICES	20,000	20,000	25,000
202-474.000-926.000	LIGHTING		2,207	2,500
202-474.000-930.000	MISCELLANEOUS REPAIRS & MAINT	4,500	2,195	5,000
202-474.000-943.000	EQUIPMENT RENTAL	3,000	2,141	3,000
TOTAL EXPENDITURE		35,000	33,526	45,950
NET OF REVENUES/APPROPRIATIONS - 474.000 - TRAFFIC SER		(35,000)	(33,526)	(45,950)
Dept 478.000 - WINTER MAINTENANCE				
Expenditure				
202-478.000-706.000	HOURLY WAGES	3,200	3,840	4,000
202-478.000-709.000	OVERTIME WAGES	6,500	7,337	8,000
202-478.000-713.000	DEFERRED COMP CONTRIBUTION		29	100
202-478.000-715.000	SOCIAL SECURITY	600	833	1,000
202-478.000-716.000	HEALTH INSURANCE	1,000	1,557	3,000
202-478.000-717.000	LIFE/DISABILITY INS	100	137	400
202-478.000-718.000	RETIREMENT AND OPEB	1,500	2,078	4,000
202-478.000-740.000	OPERATING SUPPLIES	16,000	15,320	16,000
202-478.000-943.000	EQUIPMENT RENTAL	20,000	27,478	20,000

Calculations as of 06/30/2025

GL NUMBER	DESCRIPTION	2024-25 AMENDED BUDGET	2024-25 ACTIVITY THRU 06/30/25	2025-26 APPROVED BUDGET
Dept 478.000 - WINTER MAINTENANCE				
Expenditure				
TOTAL EXPENDITURE		48,900	58,609	56,500
NET OF REVENUES/APPROPRIATIONS - 478.000 - WINTER MAIN		(48,900)	(58,609)	(56,500)
Dept 483.000 - ADMINISTRATION				
Expenditure				
202-483.000-703.000	WAGES & SALARIES	6,000	4,983	6,500
202-483.000-713.000	DEFERRED COMP CONTRIBUTION		100	100
202-483.000-715.000	SOCIAL SECURITY	350	384	600
202-483.000-716.000	HEALTH INSURANCE	1,000		
202-483.000-717.000	LIFE/DISABILITY INS	75	52	75
202-483.000-718.000	RETIREMENT AND OPEB	1,000	766	1,000
202-483.000-718.200	MERS - ADD'L CITY CONTRIBUTION	150		150
TOTAL EXPENDITURE		8,575	6,285	8,425
NET OF REVENUES/APPROPRIATIONS - 483.000 - ADMINISTRAT		(8,575)	(6,285)	(8,425)
Dept 966.000 - CONTRIBUTIONS				
Expenditure				
202-966.000-965.203	CONTRIBUTIONS/LOCAL STREETS	40,000		40,000
202-966.000-965.340	GO LTD 2015 SERIES	35,233		
TOTAL EXPENDITURE		75,233		40,000
NET OF REVENUES/APPROPRIATIONS - 966.000 - CONTRIBUTIO		(75,233)		(40,000)
Dept 990.000 - CONTINGENCIES				
Expenditure				
202-990.000-999.000	CONTINGENCIES	116,292		149,325
TOTAL EXPENDITURE		116,292		149,325
NET OF REVENUES/APPROPRIATIONS - 990.000 - CONTINGENCI		(116,292)		(149,325)
ESTIMATED REVENUES - FUND 202		895,000	335,210	485,000
APPROPRIATIONS - FUND 202		895,000	534,773	485,000
NET OF REVENUES/APPROPRIATIONS - FUND 202			(199,563)	
BEGINNING FUND BALANCE		875,494	875,494	675,931
ENDING FUND BALANCE		875,494	675,931	675,931

GL NUMBER	DESCRIPTION	2024-25 AMENDED BUDGET	2024-25 ACTIVITY THRU 06/30/25	2025-26 APPROVED BUDGET
Dept 000.000 - REVENUE				
Revenue				
203-000.000-575.000	ACT 51 GAS & WEIGHT TAXES	112,275	106,451	113,000
203-000.000-580.202	TRANSFERS IN/MAJOR STREETS	40,000		40,000
203-000.000-580.204	TRANSFERS IN/SPECIAL PROJ-ST & SW	139,000		195,000
TOTAL REVENUE		291,275	106,451	348,000
NET OF REVENUES/APPROPRIATIONS - 000.000 - REVENUE		291,275	106,451	348,000
Dept 451.000 - CONSTRUCTION				
Expenditure				
203-451.000-829.000	CONSTRUCTION COSTS	139,000		195,000
TOTAL EXPENDITURE		139,000		195,000
NET OF REVENUES/APPROPRIATIONS - 451.000 - CONSTRUCTIO		(139,000)		(195,000)
Dept 463.000 - ROUTINE MAINTENANCE				
Expenditure				
203-463.000-706.000	HOURLY WAGES	12,000	5,954	12,000
203-463.000-709.000	OVERTIME WAGES	200		200
203-463.000-713.000	DEFERRED COMP CONTRIBUTION		9	50
203-463.000-715.000	SOCIAL SECURITY	900	742	900
203-463.000-716.000	HEALTH INSURANCE	3,000	2,754	4,000
203-463.000-717.000	LIFE/DISABILITY INS	200	99	200
203-463.000-718.000	RETIREMENT AND OPEB	4,000	3,004	4,000
203-463.000-718.200	MERS - ADD'L CITY CONTRIBUTION	200		200
203-463.000-740.000	OPERATING SUPPLIES	4,000	1,644	4,000
203-463.000-818.000	CONTRACTED SERVICES	10,000	10,084	10,000
203-463.000-830.000	LIABILITY INSURANCE		177	250
203-463.000-831.000	WORKERS COMPENSATION	2,000	395	2,000
203-463.000-930.000	MISCELLANEOUS REPAIRS & MAINT	7,000	2,625	7,000
203-463.000-943.000	EQUIPMENT RENTAL	18,000	13,959	18,000
203-463.000-944.000	NON-MOTORIZED EXPENSE	10,000	9,760	15,000
TOTAL EXPENDITURE		71,500	51,206	77,800
NET OF REVENUES/APPROPRIATIONS - 463.000 - ROUTINE MAI		(71,500)	(51,206)	(77,800)
Dept 474.000 - TRAFFIC SERVICES				
Expenditure				
203-474.000-706.000	HOURLY WAGES	2,500	2,493	3,000
203-474.000-709.000	OVERTIME WAGES	200		200
203-474.000-713.000	DEFERRED COMP CONTRIBUTION		1	
203-474.000-715.000	SOCIAL SECURITY	200	187	300
203-474.000-716.000	HEALTH INSURANCE	500	566	606
203-474.000-717.000	LIFE/DISABILITY INS	50	22	50
203-474.000-718.000	RETIREMENT AND OPEB	300	127	300
203-474.000-718.200	MERS - ADD'L CITY CONTRIBUTION	50		50
203-474.000-786.000	SIGNS	800	1,124	1,000
203-474.000-786.100	STREET NAME SIGNS	600	600	600
203-474.000-930.000	MISCELLANEOUS REPAIRS & MAINT	2,500	3,826	4,000
203-474.000-943.000	EQUIPMENT RENTAL	4,000	2,026	4,000
TOTAL EXPENDITURE		11,700	10,972	14,106
NET OF REVENUES/APPROPRIATIONS - 474.000 - TRAFFIC SER		(11,700)	(10,972)	(14,106)
Dept 478.000 - WINTER MAINTENANCE				
Expenditure				
203-478.000-706.000	HOURLY WAGES	3,000	2,478	3,500
203-478.000-709.000	OVERTIME WAGES	5,000	6,187	5,500
203-478.000-713.000	DEFERRED COMP CONTRIBUTION		27	50
203-478.000-715.000	SOCIAL SECURITY	500	647	500
203-478.000-716.000	HEALTH INSURANCE	900	1,034	900
203-478.000-717.000	LIFE/DISABILITY INS	75	115	75
203-478.000-718.000	RETIREMENT AND OPEB	1,400	1,445	1,400
203-478.000-718.200	MERS - ADD'L CITY CONTRIBUTION	100		100
203-478.000-740.000	OPERATING SUPPLIES	16,000	15,370	16,000
203-478.000-943.000	EQUIPMENT RENTAL	14,000	18,937	14,000
TOTAL EXPENDITURE		40,975	46,240	42,025
NET OF REVENUES/APPROPRIATIONS - 478.000 - WINTER MAIN		(40,975)	(46,240)	(42,025)
Dept 483.000 - ADMINISTRATION				
Expenditure				
203-483.000-703.000	WAGES & SALARIES	10,000	4,983	10,000
203-483.000-713.000	DEFERRED COMP CONTRIBUTION	150	100	150
203-483.000-715.000	SOCIAL SECURITY	400	384	400
203-483.000-716.000	HEALTH INSURANCE	800		800

Calculations as of 06/30/2025

GL NUMBER	DESCRIPTION	2024-25 AMENDED BUDGET	2024-25 ACTIVITY THRU 06/30/25	2025-26 APPROVED BUDGET
Dept 483.000 - ADMINISTRATION				
Expenditure				
203-483.000-717.000	LIFE/DISABILITY INS	50	52	50
203-483.000-718.000	RETIREMENT AND OPEB	700	766	700
TOTAL EXPENDITURE		12,100	6,285	12,100
NET OF REVENUES/APPROPRIATIONS - 483.000 - ADMINISTRAT		(12,100)	(6,285)	(12,100)
Dept 966.000 - CONTRIBUTIONS				
Expenditure				
203-966.000-965.340	GO LTD 2015 SERIES	16,000		
TOTAL EXPENDITURE		16,000		
NET OF REVENUES/APPROPRIATIONS - 966.000 - CONTRIBUTIO		(16,000)		
Dept 990.000 - CONTINGENCIES				
Expenditure				
203-990.000-999.000	CONTINGENCIES			6,969
TOTAL EXPENDITURE				6,969
NET OF REVENUES/APPROPRIATIONS - 990.000 - CONTINGENCI				(6,969)
ESTIMATED REVENUES - FUND 203		291,275	106,451	348,000
APPROPRIATIONS - FUND 203		291,275	114,703	348,000
NET OF REVENUES/APPROPRIATIONS - FUND 203			(8,252)	
BEGINNING FUND BALANCE		271,049	271,049	262,797
ENDING FUND BALANCE		271,049	262,797	262,797

Calculations as of 06/30/2025

GL NUMBER	DESCRIPTION	2024-25 AMENDED BUDGET	2024-25 ACTIVITY THRU 06/30/25	2025-26 APPROVED BUDGET
Dept 000.000 - REVENUE				
Revenue				
204-000.000-400.000	BALANCE FORWARD FROM FUND BALANCE	99,000		
204-000.000-403.000	REAL PROPERTY TAXES	275,000	290,297	280,000
204-000.000-416.000	PERSONAL PROPERTY TAXES	20,000	32,324	25,000
204-000.000-416.204	DELINQUENT PPT STREETS/SIDEWALKS	15,000		
TOTAL REVENUE		409,000	322,621	305,000
NET OF REVENUES/APPROPRIATIONS - 000.000 - REVENUE		409,000	322,621	305,000
Dept 444.000 - SPECIAL PROJECTS SIDEWALK/STREETS				
Expenditure				
204-444.000-821.204	ENGINEERING-BLACKS CORNERS	20,000		
204-444.000-822.204	STREET PAVING	139,000		
204-444.000-831.204	CONSTRUCTION-BLACKS CORNERS	250,000		
TOTAL EXPENDITURE		409,000		
NET OF REVENUES/APPROPRIATIONS - 444.000 - SPECIAL PRO		(409,000)		
Dept 966.000 - CONTRIBUTIONS				
Expenditure				
204-966.000-965.202	CONTRIBUTION/MAJOR STREETS			110,000
204-966.000-965.203	CONTRIBUTIONS/LOCAL STREETS			195,000
TOTAL EXPENDITURE				305,000
NET OF REVENUES/APPROPRIATIONS - 966.000 - CONTRIBUTIO				(305,000)
ESTIMATED REVENUES - FUND 204		409,000	322,621	305,000
APPROPRIATIONS - FUND 204		409,000		305,000
NET OF REVENUES/APPROPRIATIONS - FUND 204			322,621	
BEGINNING FUND BALANCE		608,094	608,094	930,715
ENDING FUND BALANCE		608,094	930,715	930,715

GL NUMBER	DESCRIPTION	2024-25 AMENDED BUDGET	2024-25 ACTIVITY THRU 06/30/25	2025-26 APPROVED BUDGET
Dept 301.000 - POLICE DEPARTMENT				
Expenditure				
205-301.000-701.000	CHIEFS SALARY	86,526	55,372	91,000
205-301.000-703.100	LIEUTENANT WAGES	50,000	30,957	75,000
205-301.000-706.000	HOURLY WAGES	246,924	266,266	346,395
205-301.000-706.002	PREMIUM WAGES	120,750	115,958	130,000
205-301.000-706.101	HOURLY WAGES - CODE ENFORCEMENT	7,548	8,933	11,000
205-301.000-706.400	HOURLY WAGES - SRO	42,888	46,221	
205-301.000-709.000	OVERTIME WAGES	116,550	93,653	18,000
205-301.000-709.002	PREMIUM OVERTIME WAGES	37,621	47,271	45,000
205-301.000-709.101	OVERTIME WAGES - CODE ENFORCEMENT	20		20
205-301.000-709.400	PREMIUM OVERTIME - SRO	3,000	2,515	
205-301.000-713.000	DEFERRED COMP CONTRIBUTION	15,000	12,124	19,431
205-301.000-714.000	OPTICAL INSURANCE	6,000	1,119	6,500
205-301.000-714.400	OPTICAL INSURANCE - SRO	500	1,000	
205-301.000-715.000	SOCIAL SECURITY	59,000	49,590	65,363
205-301.000-715.400	SOCIAL SECURITY - SRO	4,800	3,753	
205-301.000-716.000	HEALTH INSURANCE	114,500	122,187	158,543
205-301.000-716.400	HEALTH INSURANCE - SRO	23,000	17,310	
205-301.000-717.000	LIFE/DISABILITY INS	6,657	6,314	8,345
205-301.000-717.400	LIFE INSURANCE - SRO	750	673	
205-301.000-718.000	RETIREMENT AND OPEB	164,997	212,299	175,794
205-301.000-718.400	RETIREMENT & OPEB - SRO	6,200	4,305	
205-301.000-719.200	HEALTH REIMBURSEMENT ACCOUNT	5,171	4,264	6,696
205-301.000-719.400	HEALTH REIMBURSEMENT - SRO	600	499	
205-301.000-721.000	PTO/VACATION PAY-OUT	88,625	49,015	88,000
205-301.000-721.400	PTO PAYOUT - SRO	500	3,043	
205-301.000-727.000	OFFICE SUPPLIES	3,100	3,427	3,600
205-301.000-727.101	OFFICE SUPPLIES - CODE ENFORCEMEN			700
205-301.000-730.000	POSTAGE	890	621	900
205-301.000-730.101	POSTAGE - CODE ENFORCEMENT	225	150	240
205-301.000-730.400	POSTAGE - SRO	29	21	
205-301.000-740.000	OPERATING SUPPLIES	11,000	3,994	11,000
205-301.000-740.001	BLOOD TESTING	400	200	2,400
205-301.000-751.000	GAS OIL FUEL EXPENSES	18,200	20,676	20,000
205-301.000-751.101	GAS OIL FUEL EXPENSES - CODE ENFO	2,000	609	1,100
205-301.000-751.400	GAS OIL FUEL EXPENSES - SRO	2,100	974	
205-301.000-758.000	UNIFORMS	7,200	7,724	8,600
205-301.000-758.101	UNIFORMS - CODE ENFORCEMENT	400		600
205-301.000-758.400	UNIFORMS-SRO	750	62	
205-301.000-760.000	TRAINING	3,500	3,473	8,500
205-301.000-760.101	TRAINING - CODE ENFORCEMENT			500
205-301.000-760.400	TRAINING - SRO	500	(500)	
205-301.000-767.000	BOOT ALLOWANCE	2,000	300	2,250
205-301.000-767.101	BOOT ALLOWANCE - CODE ENFORCEMENT			150
205-301.000-767.400	BOOT ALLOWANCE - SRO	150		
205-301.000-780.101	VEHICLE - CODE ENFORCEMENT			1,200
205-301.000-780.400	VEHICLE - SRO	1,200		
205-301.000-815.000	DUES/MEMBERSHIPS	2,100	261	2,100
205-301.000-818.000	CONTRACTED SERVICES	18,200	17,942	20,000
205-301.000-826.000	LEGAL SERVICES	25,000	7,163	25,000
205-301.000-826.101	LEGAL SERVICE - CODE ENFORCEMENT	2,000	1,395	2,200
205-301.000-830.000	LIABILITY INSURANCE	30,000	29,385	34,000
205-301.000-831.000	WORKERS COMPENSATION	16,500	4,438	10,000
205-301.000-853.000	TELEPHONE EXPENSES	7,400	8,881	8,100
205-301.000-853.400	TELEPHONE - SRO	330	210	
205-301.000-860.000	TRANSPORTATION & CONFERENCES	3,500	406	3,500
205-301.000-900.000	PRINTING & PUBLISHING	1,500	1,329	1,500
205-301.000-921.000	ELECTRICITY	15,000	7,973	15,000
205-301.000-921.542	ELECTRICITY-542 N CEDAR	1,100	814	1,100
205-301.000-923.000	HEAT	8,000	1,753	8,000
205-301.000-923.542	HEAT-542 N CEDAR	1,825	2,073	1,825
205-301.000-924.000	WATER & SEWER CHARGES	1,800	2,551	2,000
205-301.000-924.542	WATER/SEWER-542 N CEDAR	500	479	750
205-301.000-932.000	RADIO MAINTENANCE	2,200	907	1,500
205-301.000-933.000	EQUIPMENT MAINTENANCE	12,000	11,100	15,000
205-301.000-936.000	BUILDING MAINTENANCE	5,000	4,749	5,000
205-301.000-936.542	BLDG MAINT-542 N CEDAR	1,600	1,177	1,600
205-301.000-939.000	VEHICLE REPAIR/MAINT	13,500	9,954	13,500
205-301.000-939.101	VEHICLE REPAIR/MAINT - CODE ENFOR	1,500		1,500
205-301.000-939.400	VEHICLE REPAIR/MAINT - SRO	2,400		
205-301.000-956.000	MISCELLANEOUS	2,500	1,965	2,500
205-301.000-956.101	MISCELLANEOUS - CODE ENFORCEMENT	234		234
205-301.000-956.500	MISC SCHOOL EXPENSES			500
205-301.000-975.000	CAPITAL OUTLAY	15,000	20	15,000
205-301.000-975.005	CAPITAL OUTLAY/POLICE CAR	10,000	13,850	12,000
205-301.000-982.000	MISCELLANEOUS EQUIPMENT	7,268	4,573	7,268

GL NUMBER	DESCRIPTION	2024-25 AMENDED BUDGET	2024-25 ACTIVITY THRU 06/30/25	2025-26 APPROVED BUDGET
Dept 301.000 - POLICE DEPARTMENT				
Expenditure				
205-301.000-982.301	PD SCHOOL SAFETY EQUIP	2,400	2,360	2,500
205-301.000-983.000	OFFICE EQUIPMENT PURCHASE	1,650	423	1,650
205-301.000-983.101	OFFICE EQUIPMENT - CODE ENFORCEME	150		150
TOTAL EXPENDITURE		1,473,928	1,334,503	1,521,804
Revenue				
205-301.000-505.000	FEDERAL GRANTS-PUBLIC SAFETY		27,900	
205-301.000-543.301	STATE GRANTS-CPE (CONT ED)		8,000	
205-301.000-574.000	STATE REVENUE SHARING	592	301	592
205-301.000-580.301	CONTRIBUTIONS/POLICE	1,222,346		1,472,474
205-301.000-607.000	CHARGES FOR SERVICES	7,500	7,538	9,000
205-301.000-633.000	POLICE PROTECTION	5,255		5,255
205-301.000-643.000	SALE OF MATERIALS		(309)	
205-301.000-656.000	OUIL-COST RECOVERY-TRAFFIC VIOLAT	2,500	1,494	1,000
205-301.000-658.000	FINES/FORFEITURES	107,252	11,453	15,000
205-301.000-678.000	COUNTY LAW ENFORCEMENT	110,000	110,000	
205-301.000-683.000	SRO PROGRAM	18,483		18,483
TOTAL REVENUE		1,473,928	166,377	1,521,804
NET OF REVENUES/APPROPRIATIONS - 301.000 - POLICE DEPA			(1,168,126)	
Dept 336.000 - FIRE DEPARTMENT				
Expenditure				
205-336.000-701.000	CHIEFS SALARY	21,648	20,734	25,000
205-336.000-701.100	CHIEFS ASSISTANT SALARY	12,906	6,295	13,294
205-336.000-701.200	CAPTAINS SALARY	7,762	3,786	7,994
205-336.000-701.300	LIEUTENANTS SALARY	7,749	3,780	7,982
205-336.000-706.000	HOURLY WAGES	4,500	2,931	5,000
205-336.000-707.000	VOLUNTEERS/FEES	52,000	49,800	55,000
205-336.000-713.000	DEFERRED COMP CONTRIBUTION		49	100
205-336.000-715.000	SOCIAL SECURITY	7,000	6,640	7,000
205-336.000-716.000	HEALTH INSURANCE	1,600	1,725	2,900
205-336.000-717.000	LIFE/DISABILITY INS	100	62	100
205-336.000-718.000	RETIREMENT AND OPEB	2,200	2,095	2,700
205-336.000-727.000	OFFICE SUPPLIES	600	508	1,500
205-336.000-740.000	OPERATING SUPPLIES	2,000	1,043	2,000
205-336.000-743.000	CHEMICALS	800	154	1,500
205-336.000-747.000	EXTINGUISHER RECHARGES	1,800	1,862	2,000
205-336.000-751.000	GAS OIL FUEL EXPENSES	3,000	1,948	6,000
205-336.000-756.000	SMALL TOOLS & TOOL SUPPLIES	500	66	500
205-336.000-758.000	UNIFORMS	1,500	288	8,500
205-336.000-760.000	TRAINING	2,300	2,293	4,000
205-336.000-803.000	INSPECTION			10,000
205-336.000-815.000	DUES/MEMBERSHIPS	1,550	1,521	1,800
205-336.000-818.000	CONTRACTED SERVICES	19,000	16,823	22,000
205-336.000-826.000	LEGAL SERVICES	2,500	705	2,500
205-336.000-830.000	LIABILITY INSURANCE	17,000	17,093	20,000
205-336.000-831.000	WORKERS COMPENSATION	3,000	1,196	5,000
205-336.000-853.000	TELEPHONE EXPENSES	900	695	900
205-336.000-860.000	TRANSPORTATION & CONFERENCES	3,500	400	2,500
205-336.000-860.001	EXPENSE ACCOUNT - CHIEF	1,000	595	1,000
205-336.000-900.000	PRINTING & PUBLISHING	100	23	100
205-336.000-921.000	ELECTRICITY	8,000	6,449	8,000
205-336.000-923.000	HEAT	6,000	5,206	6,000
205-336.000-924.000	WATER & SEWER CHARGES	4,000	3,244	4,500
205-336.000-930.000	MISCELLANEOUS REPAIRS & MAINT	100	759	1,000
205-336.000-936.000	BUILDING MAINTENANCE	10,000	10,057	8,000
205-336.000-939.000	VEHICLE REPAIR/MAINT	20,000	13,973	30,000
205-336.000-956.000	MISCELLANEOUS	1,500	258	1,500
205-336.000-975.000	CAPITAL OUTLAY	200,000		200,000
205-336.000-982.336	EQUIPMENT - FIRE HALL	4,450	3,075	8,000
205-336.000-983.000	OFFICE EQUIPMENT PURCHASE	900	809	1,000
205-336.000-984.000	RADIO EQUIPMENT	2,000	1,867	2,500
205-336.000-985.000	FIRE EQUIPMENT	10,000	6,307	10,000
TOTAL EXPENDITURE		445,465	197,114	499,370
Revenue				
205-336.000-580.336	CONTRIBUTION/FIRE	309,865		320,175
205-336.000-607.000	CHARGES FOR SERVICES	5,000	32,379	5,000
205-336.000-627.000	BUILDING INSPECTION			10,000
205-336.000-632.000	FIRE PROTECTION	115,600	118,158	139,195
205-336.000-665.336	FIRE DEPT INTEREST	15,000	20,790	25,000
TOTAL REVENUE		445,465	171,327	499,370
NET OF REVENUES/APPROPRIATIONS - 336.000 - FIRE DEPART			(25,787)	

Calculations as of 06/30/2025

GL NUMBER	DESCRIPTION	2024-25 AMENDED BUDGET	2024-25 ACTIVITY THRU 06/30/25	2025-26 APPROVED BUDGET
ESTIMATED REVENUES - FUND 205		1,919,393	337,704	2,021,174
APPROPRIATIONS - FUND 205		1,919,393	1,531,617	2,021,174
NET OF REVENUES/APPROPRIATIONS - FUND 205			(1,193,913)	
BEGINNING FUND BALANCE		2	2	(1,193,911)
ENDING FUND BALANCE		2	(1,193,911)	(1,193,911)

GL NUMBER	DESCRIPTION	2024-25 AMENDED BUDGET	2024-25 ACTIVITY THRU 06/30/25	2025-26 APPROVED BUDGET
Dept 000.000 - REVENUE				
Revenue				
232-000.000-667.000	RENTAL INCOME	500		
232-000.000-667.336	RENTAL FIRE HALL		21,500	36,000
TOTAL REVENUE		500	21,500	36,000
NET OF REVENUES/APPROPRIATIONS - 000.000 - REVENUE		500	21,500	36,000
Dept 101.000 - CITY COMMISSION				
Expenditure				
232-101.000-921.000	ELECTRICITY	250		
232-101.000-923.000	HEAT	250		
TOTAL EXPENDITURE		500		
NET OF REVENUES/APPROPRIATIONS - 101.000 - CITY COMMIS		(500)		
Dept 232.000 - RENTAL				
Expenditure				
232-232.000-818.000	CONTRACTED SERVICES		30,680	36,000
232-232.000-900.000	PRINTING & PUBLISHING		297	
TOTAL EXPENDITURE			30,977	36,000
NET OF REVENUES/APPROPRIATIONS - 232.000 - RENTAL			(30,977)	(36,000)
ESTIMATED REVENUES - FUND 232		500	21,500	36,000
APPROPRIATIONS - FUND 232		500	30,977	36,000
NET OF REVENUES/APPROPRIATIONS - FUND 232			(9,477)	
BEGINNING FUND BALANCE		38	38	(9,439)
ENDING FUND BALANCE		38	(9,439)	(9,439)

Calculations as of 06/30/2025

GL NUMBER	DESCRIPTION	2024-25 AMENDED BUDGET	2024-25 ACTIVITY THRU 06/30/25	2025-26 APPROVED BUDGET
Dept 000.000 - REVENUE				
Revenue				
242-000.000-580.242	CONTRIBUTION INDUSTRIAL PARK	5,000		5,000
TOTAL REVENUE		5,000		5,000
NET OF REVENUES/APPROPRIATIONS - 000.000 - REVENUE		5,000		5,000
Dept 705.000 - UNALLOCATED ACTIVITY				
Expenditure				
242-705.000-818.000	CONTRACTED SERVICES	5,000	2,809	5,000
TOTAL EXPENDITURE		5,000	2,809	5,000
NET OF REVENUES/APPROPRIATIONS - 705.000 - UNALLOCATED		(5,000)	(2,809)	(5,000)
ESTIMATED REVENUES - FUND 242		5,000		5,000
APPROPRIATIONS - FUND 242		5,000	2,809	5,000
NET OF REVENUES/APPROPRIATIONS - FUND 242			(2,809)	
BEGINNING FUND BALANCE		9,304	9,304	6,495
ENDING FUND BALANCE		9,304	6,495	6,495

GL NUMBER	DESCRIPTION	2024-25 AMENDED BUDGET	2024-25 ACTIVITY THRU 06/30/25	2025-26 APPROVED BUDGET
Dept 000.000 - REVENUE				
Revenue				
243-000.000-549.412	GRANT REVENUE	25,000		25,000
TOTAL REVENUE		25,000		25,000
NET OF REVENUES/APPROPRIATIONS - 000.000 - REVENUE		25,000		25,000
Dept 956.000 - MISCELLANEOUS				
Expenditure				
243-956.000-956.000	MISCELLANEOUS	25,000		25,000
TOTAL EXPENDITURE		25,000		25,000
NET OF REVENUES/APPROPRIATIONS - 956.000 - MISCELLANEO		(25,000)		(25,000)
ESTIMATED REVENUES - FUND 243		25,000		25,000
APPROPRIATIONS - FUND 243		25,000		25,000
NET OF REVENUES/APPROPRIATIONS - FUND 243				
BEGINNING FUND BALANCE		17,313	17,313	17,313
ENDING FUND BALANCE		17,313	17,313	17,313

Calculations as of 06/30/2025

GL NUMBER	DESCRIPTION	2024-25 AMENDED BUDGET	2024-25 ACTIVITY THRU 06/30/25	2025-26 APPROVED BUDGET
Dept 000.000 - REVENUE				
Revenue				
248-000.000-402.000	TAX REVENUE	352,370	352,369	330,000
248-000.000-402.776	PUBLIC SAFETY CAPTURE			26,000
248-000.000-402.777	SENIOR CITIZENS CAPTURE			7,000
248-000.000-402.778	VETERANS CAPTURE			3,300
248-000.000-549.412	GRANT REVENUE			10,000
248-000.000-560.000	WINTER FEST	2,225	775	1,000
248-000.000-573.000	LOCAL COMMUNITY STABILIZATION SHA	18,334	18,334	20,000
248-000.000-665.000	INTEREST INCOME		2	
248-000.000-665.248	FUND BAL INTEREST			3,600
248-000.000-667.000	RENTAL INCOME	250	250	
248-000.000-675.001	ROTARY PARK DONATIONS	2,000		4,000
248-000.000-675.500	FARMERS MARKET REVENUE	4,190	5,465	4,000
248-000.000-675.600	DDA CONCERT SERIES	500	516	500
248-000.000-675.800	BRICK PAVERS/BENCHES	100		100
248-000.000-675.880	COMMUNITY PROMOTION REIMBURSEMENT	5,564	5,564	6,000
TOTAL REVENUE		385,533	383,275	415,500
NET OF REVENUES/APPROPRIATIONS - 000.000 - REVENUE		385,533	383,275	415,500
Dept 265.000 - BUILDING MAINTENANCE				
Expenditure				
248-265.000-921.000	ELECTRICITY	1,500	372	500
248-265.000-923.000	HEAT	500	341	500
248-265.000-924.000	WATER & SEWER CHARGES	500	192	500
248-265.000-930.000	MISCELLANEOUS REPAIRS & MAINT		813	500
TOTAL EXPENDITURE		2,500	1,718	2,000
NET OF REVENUES/APPROPRIATIONS - 265.000 - BUILDING MA		(2,500)	(1,718)	(2,000)
Dept 705.000 - UNALLOCATED ACTIVITY				
Expenditure				
248-705.000-703.000	WAGES & SALARIES	50,600	44,059	61,000
248-705.000-706.000	HOURLY WAGES	15,000	13,431	15,000
248-705.000-706.011	HOURLY INTERN	1,440	1,440	
248-705.000-710.000	BONUS PAY	1,000		
248-705.000-713.000	DEFERRED COMP CONTRIBUTION	1,100	988	1,200
248-705.000-714.000	OPTICAL INSURANCE	582	582	500
248-705.000-715.000	SOCIAL SECURITY	4,500	4,712	5,000
248-705.000-716.000	HEALTH INSURANCE	23,000	22,652	24,000
248-705.000-717.000	LIFE/DISABILITY INS	750	673	750
248-705.000-718.000	RETIREMENT AND OPEB	3,000	1,710	3,000
248-705.000-721.000	PTO/VACATION PAY-OUT	5,000	4,786	3,000
248-705.000-722.000	SICK LEAVE PAYOUT			800
248-705.000-727.000	OFFICE SUPPLIES	800	268	1,000
248-705.000-730.000	POSTAGE	200	288	200
248-705.000-740.000	OPERATING SUPPLIES	2,000	3,595	2,000
248-705.000-741.000	ADVERTISING	7,000	4,417	5,000
248-705.000-807.000	AUDIT FEES	1,000	817	900
248-705.000-815.000	DUES/MEMBERSHIPS	1,278	1,277	1,500
248-705.000-817.000	CONSULTING FEES	5,000	210	4,000
248-705.000-818.000	CONTRACTED SERVICES	5,000	8,444	3,000
248-705.000-826.000	LEGAL SERVICES	1,000	420	1,000
248-705.000-830.000	LIABILITY INSURANCE	975	975	1,000
248-705.000-831.000	WORKERS COMPENSATION	400	158	200
248-705.000-853.000	TELEPHONE EXPENSES	1,200	1,349	1,500
248-705.000-860.000	TRANSPORTATION & CONFERENCES	2,500	1,908	2,500
248-705.000-880.000	COMMUNITY PROMOTION	18,514	25,767	3,000
248-705.000-880.001	BILLBOARD			10,000
248-705.000-900.000	PRINTING & PUBLISHING	500	129	500
248-705.000-921.000	ELECTRICITY	35,000	28,100	35,000
248-705.000-930.000	MISCELLANEOUS REPAIRS & MAINT	19,826	19,876	10,000
248-705.000-931.000	STREETSCAPE MAINTENANCE	55,000	35,642	60,000
248-705.000-956.000	MISCELLANEOUS	13,000	13,969	3,000
248-705.000-958.000	ADMINISTRATIVE/TRANSFER TO	35,000	35,000	35,000
248-705.000-973.000	DEVELOPMENT COSTS-UNALLOCATED	20,000	15,253	
248-705.000-973.002	LEASES	2,271	2,271	2,500
248-705.000-973.005	DDA WORKSHOP EXPENSES			500
248-705.000-973.006	DDA CONCERT SERIES EXP	12,000	7,946	12,000
248-705.000-973.008	BRICK/BENCH EXPENSE	100		100
248-705.000-973.010	FACADE GRANTS			24,000
248-705.000-973.100	LAPEER DEVELOPMENT CORPORATIO	6,250	6,250	6,250
248-705.000-973.300	FARMERS MARKET EXPENSE	10,000	4,553	7,300
248-705.000-973.551	SEASONAL DECORATIONS			12,000
248-705.000-973.560	WINTER FEST	4,000	2,294	2,000
248-705.000-973.600	ROTARY PARK EXPENSES	2,000		4,000

Calculations as of 06/30/2025

GL NUMBER	DESCRIPTION	2024-25 AMENDED BUDGET	2024-25 ACTIVITY THRU 06/30/25	2025-26 APPROVED BUDGET
Dept 705.000 - UNALLOCATED ACTIVITY				
Expenditure				
248-705.000-975.000	CAPITAL OUTLAY	15,247	7,422	12,000
TOTAL EXPENDITURE		383,033	323,631	377,200
NET OF REVENUES/APPROPRIATIONS - 705.000 - UNALLOCATED		(383,033)	(323,631)	(377,200)
Dept 966.000 - CONTRIBUTIONS				
Expenditure				
248-966.000-965.776	CONTRIBUTION TO PUBLIC SAFETY			26,000
248-966.000-965.777	CONTRIBUTION TO SENIORS			7,000
248-966.000-965.778	CONTRIBUTION TO VETERANS			3,300
TOTAL EXPENDITURE				36,300
NET OF REVENUES/APPROPRIATIONS - 966.000 - CONTRIBUTIO				(36,300)
ESTIMATED REVENUES - FUND 248		385,533	383,275	415,500
APPROPRIATIONS - FUND 248		385,533	325,349	415,500
NET OF REVENUES/APPROPRIATIONS - FUND 248			57,926	
BEGINNING FUND BALANCE		277,708	277,708	335,634
ENDING FUND BALANCE		277,708	335,634	335,634

Calculations as of 06/30/2025

GL NUMBER	DESCRIPTION	2024-25 AMENDED BUDGET	2024-25 ACTIVITY THRU 06/30/25	2025-26 APPROVED BUDGET
Dept 301.000 - POLICE DEPARTMENT				
Expenditure				
259-301.000-740.000	OPERATING SUPPLIES		79	
259-301.000-818.000	CONTRACTED SERVICES		9,012	15,000
259-301.000-961.000	PROPERTY TAX PAYMENT		17,650	
TOTAL EXPENDITURE			26,741	15,000
Revenue				
259-301.000-659.301	FORFEITURES-PD		24,290	15,000
TOTAL REVENUE			24,290	15,000
NET OF REVENUES/APPROPRIATIONS - 301.000 - POLICE DEPA			(2,451)	
ESTIMATED REVENUES - FUND 259			24,290	15,000
APPROPRIATIONS - FUND 259			26,741	15,000
NET OF REVENUES/APPROPRIATIONS - FUND 259			(2,451)	
BEGINNING FUND BALANCE				(2,451)
ENDING FUND BALANCE			(2,451)	(2,451)

Calculations as of 06/30/2025

GL NUMBER	DESCRIPTION	2024-25 AMENDED BUDGET	2024-25 ACTIVITY THRU 06/30/25	2025-26 APPROVED BUDGET
Dept 329.000 - MARIHUANA				
Expenditure				
265-329.000-703.000	WAGES & SALARIES	33,000	27,583	36,000
265-329.000-713.000	DEFERRED COMP CONTRIBUTION	700	552	800
265-329.000-715.000	SOCIAL SECURITY	2,500	2,090	2,700
265-329.000-716.000	HEALTH INSURANCE	3,000	2,707	3,200
265-329.000-717.000	LIFE/DISABILITY INS	500	292	500
265-329.000-718.000	RETIREMENT AND OPEB	2,700	2,148	2,800
265-329.000-730.000	POSTAGE	100	19	100
265-329.000-760.000	TRAINING	1,000		
265-329.000-818.000	CONTRACTED SERVICES	1,000	28	1,000
265-329.000-826.000	LEGAL SERVICES	10,000	10,035	10,000
265-329.000-860.000	TRANSPORTATION & CONFERENCES	500	35	500
265-329.000-956.000	MISCELLANEOUS	5,000		5,000
TOTAL EXPENDITURE		60,000	45,489	62,600
Revenue				
265-329.000-580.101	CONTRIBUTION FROM GENERAL FUND	50,000		52,600
265-329.000-629.000	RENEWAL PERMIT	10,000	10,000	10,000
TOTAL REVENUE		60,000	10,000	62,600
NET OF REVENUES/APPROPRIATIONS - 329.000 - MARIHUANA			(35,489)	
ESTIMATED REVENUES - FUND 265		60,000	10,000	62,600
APPROPRIATIONS - FUND 265		60,000	45,489	62,600
NET OF REVENUES/APPROPRIATIONS - FUND 265			(35,489)	
BEGINNING FUND BALANCE		14,279	14,279	(21,210)
ENDING FUND BALANCE		14,279	(21,210)	(21,210)

GL NUMBER	DESCRIPTION	2024-25 AMENDED BUDGET	2024-25 ACTIVITY THRU 06/30/25	2025-26 APPROVED BUDGET
Dept 000.000 - REVENUE				
Revenue				
340-000.000-580.202	CONTRIBUTION MAJOR STREETS	35,233		
340-000.000-580.203	CONTRIBUTION LOCAL STREETS	16,000		
340-000.000-580.590	CONTRIBUTION SEWER FUND	23,000		
340-000.000-580.591	CONTRIBUTION WATER FUND	23,000		
TOTAL REVENUE		97,233		
NET OF REVENUES/APPROPRIATIONS - 000.000 - REVENUE		97,233		
Dept 906.000 - DEBT SERVICE				
Expenditure				
340-906.000-993.000	PRINCIPAL	95,000	95,000	
340-906.000-994.000	INTEREST EXPENSE	2,233	2,220	
TOTAL EXPENDITURE		97,233	97,220	
NET OF REVENUES/APPROPRIATIONS - 906.000 - DEBT SERVIC		(97,233)	(97,220)	
ESTIMATED REVENUES - FUND 340		97,233		
APPROPRIATIONS - FUND 340		97,233	97,220	
NET OF REVENUES/APPROPRIATIONS - FUND 340			(97,220)	
BEGINNING FUND BALANCE		8,152	8,152	(89,068)
ENDING FUND BALANCE		8,152	(89,068)	(89,068)

Calculations as of 06/30/2025

GL NUMBER	DESCRIPTION	2024-25 AMENDED BUDGET	2024-25 ACTIVITY THRU 06/30/25	2025-26 APPROVED BUDGET
Dept 000.000 - REVENUE				
Revenue				
350-000.000-403.000	FD REAL PROPERTY TAXES	176,175	169,287	169,850
350-000.000-416.000	FD PERSONAL PROPERTY TAXES	11,200	18,855	19,000
TOTAL REVENUE		187,375	188,142	188,850
NET OF REVENUES/APPROPRIATIONS - 000.000 - REVENUE		187,375	188,142	188,850
Dept 906.000 - DEBT SERVICE				
Expenditure				
350-906.000-993.000	PRINCIPAL	115,000	115,000	120,000
350-906.000-994.000	INTEREST EXPENSE	72,375	72,375	68,850
TOTAL EXPENDITURE		187,375	187,375	188,850
NET OF REVENUES/APPROPRIATIONS - 906.000 - DEBT SERVIC		(187,375)	(187,375)	(188,850)
ESTIMATED REVENUES - FUND 350		187,375	188,142	188,850
APPROPRIATIONS - FUND 350		187,375	187,375	188,850
NET OF REVENUES/APPROPRIATIONS - FUND 350			767	
BEGINNING FUND BALANCE		35,412	35,412	36,179
ENDING FUND BALANCE		35,412	36,179	36,179

Calculations as of 06/30/2025

GL NUMBER	DESCRIPTION	2024-25 AMENDED BUDGET	2024-25 ACTIVITY THRU 06/30/25	2025-26 APPROVED BUDGET
Dept 593.000 - M-53 SANITARY SEWER/4TH ST CONSTRUCTION				
Revenue				
364-593.000-580.101	CONTRIBUTION FROM GENERAL FUND			86,061
364-593.000-665.000	INTEREST INCOME		23,435	
TOTAL REVENUE			23,435	86,061
NET OF REVENUES/APPROPRIATIONS - 593.000 - M-53 SANITA			23,435	86,061
Dept 906.000 - DEBT SERVICE				
Expenditure				
364-906.000-993.000	PRINCIPAL M-53 SANITARY SEWER/4TH	54,000	54,000	56,000
364-906.000-994.000	INTEREST M-53 SANITARY SEWER/4TH	31,881	31,880	30,061
TOTAL EXPENDITURE		85,881	85,880	86,061
NET OF REVENUES/APPROPRIATIONS - 906.000 - DEBT SERVIC		(85,881)	(85,880)	(86,061)
Dept 966.000 - CONTRIBUTIONS				
Revenue				
364-966.000-580.590	CONTRIBUTION SEWER FUND	85,881		
TOTAL REVENUE		85,881		
NET OF REVENUES/APPROPRIATIONS - 966.000 - CONTRIBUTIO		85,881		
ESTIMATED REVENUES - FUND 364		85,881	23,435	86,061
APPROPRIATIONS - FUND 364		85,881	85,880	86,061
NET OF REVENUES/APPROPRIATIONS - FUND 364			(62,445)	
BEGINNING FUND BALANCE		56,160	56,160	(6,285)
ENDING FUND BALANCE		56,160	(6,285)	(6,285)

Calculations as of 06/30/2025

GL NUMBER	DESCRIPTION	2024-25 AMENDED BUDGET	2024-25 ACTIVITY THRU 06/30/25	2025-26 APPROVED BUDGET
Dept 593.000 - M-53 SANITARY SEWER/4TH ST CONSTRUCTION				
Expenditure				
464-593.000-818.000	CONTRACTED SERVICES	336,500	890,288	
464-593.000-821.000	ENGINEERING FEES	29,948	27,104	
TOTAL EXPENDITURE		366,448	917,392	
Revenue				
464-593.000-400.000	BALANCE FORWARD FROM FUND BALANCE	117,775		
464-593.000-549.000	STATE GRANTS	218,725	494,766	
464-593.000-665.000	INTEREST INCOME	29,948		
TOTAL REVENUE		366,448	494,766	
NET OF REVENUES/APPROPRIATIONS - 593.000 - M-53 SANITA			(422,626)	
ESTIMATED REVENUES - FUND 464		366,448	494,766	
APPROPRIATIONS - FUND 464		366,448	917,392	
NET OF REVENUES/APPROPRIATIONS - FUND 464			(422,626)	
BEGINNING FUND BALANCE		(915,999)	(915,999)	(1,338,625)
ENDING FUND BALANCE		(915,999)	(1,338,625)	(1,338,625)

Calculations as of 06/30/2025

GL NUMBER	DESCRIPTION	2024-25 AMENDED BUDGET	2024-25 ACTIVITY THRU 06/30/25	2025-26 APPROVED BUDGET
Dept 594.000 - DRINKING WATER REVOLVING				
Expenditure				
467-594.000-821.000	ENGINEERING FEES	660,000	868	
TOTAL EXPENDITURE		660,000	868	
Revenue				
467-594.000-549.000	STATE GRANTS	660,000		
TOTAL REVENUE		660,000		
NET OF REVENUES/APPROPRIATIONS - 594.000 - DRINKING WA			(868)	
ESTIMATED REVENUES - FUND 467		660,000		
APPROPRIATIONS - FUND 467		660,000	868	
NET OF REVENUES/APPROPRIATIONS - FUND 467			(868)	
BEGINNING FUND BALANCE		(16,635)	(16,635)	(17,503)
ENDING FUND BALANCE		(16,635)	(17,503)	(17,503)

Calculations as of 06/30/2025

GL NUMBER	DESCRIPTION	2024-25 AMENDED BUDGET	2024-25 ACTIVITY THRU 06/30/25	2025-26 APPROVED BUDGET
Dept 000.000 - REVENUE				
Revenue				
590-000.000-603.000	TAP-IN FEES	6,000	6,000	6,000
590-000.000-603.001	SEWER/WATER DISCONNECTION FEES		7,500	
590-000.000-651.000	SALES SEWER/WATER	1,085,881	954,230	1,100,000
590-000.000-653.000	SALES/LAB TESTING CHEMICALS	6,000	5,707	6,000
590-000.000-665.000	INTEREST INCOME	2,000	4,846	3,000
TOTAL REVENUE		1,099,881	978,283	1,115,000
NET OF REVENUES/APPROPRIATIONS - 000.000 - REVENUE		1,099,881	978,283	1,115,000
Dept 549.000 - SEWER DISTRIBUTION				
Expenditure				
590-549.000-706.000	HOURLY WAGES	44,000	35,948	44,000
590-549.000-709.000	OVERTIME WAGES	2,000	1,331	2,000
590-549.000-713.000	DEFERRED COMP CONTRIBUTION		189	150
590-549.000-714.000	OPTICAL INSURANCE	200		200
590-549.000-715.000	SOCIAL SECURITY	3,000	2,792	3,000
590-549.000-716.000	HEALTH INSURANCE	4,300	7,119	4,300
590-549.000-717.000	LIFE/DISABILITY INS	500	361	500
590-549.000-718.000	RETIREMENT AND OPEB	8,000	9,233	8,000
590-549.000-718.200	MERS - ADD'L CITY CONTRIBUTION	500		500
590-549.000-727.000	OFFICE SUPPLIES		7	
590-549.000-740.000	OPERATING SUPPLIES	14,000	8,533	14,000
590-549.000-818.000	CONTRACTED SERVICES	20,000	11,584	20,000
590-549.000-826.000	LEGAL SERVICES	500		500
590-549.000-830.000	LIABILITY INSURANCE	500	1,123	1,500
590-549.000-831.000	WORKERS COMPENSATION	750	374	750
590-549.000-853.000	TELEPHONE EXPENSES	600	338	600
590-549.000-860.000	TRANSPORTATION & CONFERENCES	500		500
590-549.000-921.000	ELECTRICITY	5,000	3,219	6,000
590-549.000-923.000	HEAT	1,000	1,169	1,000
590-549.000-924.000	WATER & SEWER CHARGES		83	
590-549.000-930.000	MISCELLANEOUS REPAIRS & MAINT	5,000	69	5,000
590-549.000-943.000	EQUIPMENT RENTAL	10,000	8,825	10,000
590-549.000-956.000	MISCELLANEOUS	2,000	895	2,000
590-549.000-975.000	CAPITAL OUTLAY	10,000		10,000
590-549.000-982.000	MISCELLANEOUS EQUIPMENT			2,000
TOTAL EXPENDITURE		132,350	93,192	136,500
NET OF REVENUES/APPROPRIATIONS - 549.000 - SEWER DISTR		(132,350)	(93,192)	(136,500)
Dept 555.000 - POWER & PUMPING				
Expenditure				
590-555.000-703.000	WAGES & SALARIES	85,000	68,932	95,000
590-555.000-706.000	HOURLY WAGES	114,000	84,864	120,000
590-555.000-709.000	OVERTIME WAGES	6,000	4,783	6,000
590-555.000-713.000	DEFERRED COMP CONTRIBUTION	5,000	1,675	5,000
590-555.000-714.000	OPTICAL INSURANCE	1,500	781	1,500
590-555.000-715.000	SOCIAL SECURITY	17,000	14,133	20,000
590-555.000-716.000	HEALTH INSURANCE	35,000	29,298	41,000
590-555.000-717.000	LIFE/DISABILITY INS	2,600	2,033	2,800
590-555.000-718.000	RETIREMENT AND OPEB	50,000	45,412	52,000
590-555.000-721.000	PTO/VACATION PAY-OUT	26,000	24,186	26,000
590-555.000-727.000	OFFICE SUPPLIES	500	147	500
590-555.000-740.000	OPERATING SUPPLIES	13,000	10,016	13,000
590-555.000-743.000	CHEMICALS	24,000	22,089	24,000
590-555.000-744.000	LAB SUPPLIES	16,000	14,162	16,000
590-555.000-751.000	GAS OIL FUEL EXPENSES	3,000	1,266	3,000
590-555.000-758.000	UNIFORMS	5,000	3,789	5,000
590-555.000-767.000	BOOT ALLOWANCE	750	191	750
590-555.000-815.000	DUES/MEMBERSHIPS	1,955	236	5,000
590-555.000-818.000	CONTRACTED SERVICES	14,100	14,702	10,000
590-555.000-818.555	SLUDGE HAULING	100,000	47,066	100,000
590-555.000-826.000	LEGAL SERVICES	2,000		2,000
590-555.000-830.000	LIABILITY INSURANCE	16,100	16,003	17,000
590-555.000-831.000	WORKERS COMPENSATION	1,400	479	1,400
590-555.000-853.000	TELEPHONE EXPENSES	6,800	5,167	7,500
590-555.000-860.000	TRANSPORTATION & CONFERENCES	3,000	934	3,000
590-555.000-900.000	PRINTING & PUBLISHING	45	44	
590-555.000-921.000	ELECTRICITY	84,000	64,263	90,000
590-555.000-923.000	HEAT	4,000	3,045	4,000
590-555.000-924.000	WATER & SEWER CHARGES	24,000	15,006	24,000
590-555.000-930.000	MISCELLANEOUS REPAIRS & MAINT	63,150	30,961	50,000
590-555.000-943.000	EQUIPMENT RENTAL	8,000	7,541	3,000
590-555.000-956.000	MISCELLANEOUS	1,000	310	1,000
590-555.000-975.000	CAPITAL OUTLAY	44,900	15,348	60,000

Calculations as of 06/30/2025

GL NUMBER	DESCRIPTION	2024-25 AMENDED BUDGET	2024-25 ACTIVITY THRU 06/30/25	2025-26 APPROVED BUDGET
Dept 555.000 - POWER & PUMPING				
Expenditure				
590-555.000-982.000	MISCELLANEOUS EQUIPMENT	1,000		1,000
TOTAL EXPENDITURE		779,800	548,862	810,450
NET OF REVENUES/APPROPRIATIONS - 555.000 - POWER & PUM		(779,800)	(548,862)	(810,450)
Dept 561.000 - SEWER ADMINISTRATION				
Expenditure				
590-561.000-703.000	WAGES & SALARIES	12,000	6,229	12,000
590-561.000-706.000	HOURLY WAGES	40,000	34,380	40,000
590-561.000-713.000	DEFERRED COMP CONTRIBUTION		769	600
590-561.000-714.000	OPTICAL INSURANCE	500		500
590-561.000-715.000	SOCIAL SECURITY	2,750	3,090	2,750
590-561.000-716.000	HEALTH INSURANCE	6,000	3,073	6,000
590-561.000-717.000	LIFE/DISABILITY INS	500	523	500
590-561.000-718.000	RETIREMENT AND OPEB	9,000	12,070	9,000
590-561.000-718.200	MERS - ADD'L CITY CONTRIBUTION	500		500
590-561.000-727.000	OFFICE SUPPLIES	1,500	1,437	1,500
590-561.000-807.000	AUDIT FEES	1,600	817	1,600
590-561.000-815.000	DUES/MEMBERSHIPS	50	36	50
590-561.000-818.000	CONTRACTED SERVICES	3,000	970	3,000
590-561.000-826.000	LEGAL SERVICES	250		250
590-561.000-831.000	WORKERS COMPENSATION	500	90	500
590-561.000-832.000	UNEMPLOYMENT EXPENSE	500		500
590-561.000-860.000	TRANSPORTATION & CONFERENCES	200		200
TOTAL EXPENDITURE		78,850	63,484	79,450
NET OF REVENUES/APPROPRIATIONS - 561.000 - SEWER ADMIN		(78,850)	(63,484)	(79,450)
Dept 966.000 - CONTRIBUTIONS				
Expenditure				
590-966.000-965.340	GO LTD 2015 SERIES	23,000		
590-966.000-965.464	CONTRIBUTION M-53/4TH ST PROJECT	85,881		
TOTAL EXPENDITURE		108,881		
NET OF REVENUES/APPROPRIATIONS - 966.000 - CONTRIBUTIO		(108,881)		
Dept 990.000 - CONTINGENCIES				
Expenditure				
590-990.000-999.000	CONTINGENCIES			88,600
TOTAL EXPENDITURE				88,600
NET OF REVENUES/APPROPRIATIONS - 990.000 - CONTINGENCI				(88,600)
ESTIMATED REVENUES - FUND 590		1,099,881	978,283	1,115,000
APPROPRIATIONS - FUND 590		1,099,881	705,538	1,115,000
NET OF REVENUES/APPROPRIATIONS - FUND 590			272,745	
BEGINNING FUND BALANCE		5,181,191	5,181,191	5,453,936
ENDING FUND BALANCE		5,181,191	5,453,936	5,453,936

Calculations as of 06/30/2025

GL NUMBER	DESCRIPTION	2024-25 AMENDED BUDGET	2024-25 ACTIVITY THRU 06/30/25	2025-26 APPROVED BUDGET
Dept 000.000 - REVENUE				
Revenue				
591-000.000-602.000	LABOR SALES	1,000	7,240	5,000
591-000.000-603.000	TAP-IN FEES	7,500	10,500	3,000
591-000.000-603.001	SEWER/WATER DISCONNECTION FEES		7,500	
591-000.000-607.000	CHARGES FOR SERVICES	500	945	500
591-000.000-643.000	SALE OF MATERIALS	500	281	500
591-000.000-651.000	SALES SEWER/WATER	3,000,000	2,751,961	3,000,000
591-000.000-665.000	INTEREST INCOME	8,000	12,136	8,000
591-000.000-670.000	WELL RENTAL	8,000	8,000	8,000
TOTAL REVENUE		3,025,500	2,798,563	3,025,000
NET OF REVENUES/APPROPRIATIONS - 000.000 - REVENUE		3,025,500	2,798,563	3,025,000
Dept 548.000 - WATER DISTRIBUTION				
Expenditure				
591-548.000-706.000	HOURLY WAGES	77,000	61,714	80,000
591-548.000-709.000	OVERTIME WAGES	6,000	6,922	6,000
591-548.000-713.000	DEFERRED COMP CONTRIBUTION	1,000	366	500
591-548.000-714.000	OPTICAL INSURANCE	300		300
591-548.000-715.000	SOCIAL SECURITY	6,000	5,141	5,000
591-548.000-716.000	HEALTH INSURANCE	9,000	13,377	9,000
591-548.000-717.000	LIFE/DISABILITY INS	900	626	900
591-548.000-718.000	RETIREMENT AND OPEB	16,000	17,455	16,000
591-548.000-727.000	OFFICE SUPPLIES		7	
591-548.000-740.000	OPERATING SUPPLIES	24,000	32,648	30,000
591-548.000-818.000	CONTRACTED SERVICES	60,000	54,556	60,000
591-548.000-818.001	WATER TOWER MAINTENANCE	90,000	79,474	90,000
591-548.000-826.000	LEGAL SERVICES	500	16	500
591-548.000-830.000	LIABILITY INSURANCE	5,000	5,041	6,000
591-548.000-831.000	WORKERS COMPENSATION	2,800	604	2,800
591-548.000-853.000	TELEPHONE EXPENSES	500	411	500
591-548.000-860.000	TRANSPORTATION & CONFERENCES	500		500
591-548.000-921.000	ELECTRICITY	9,000	11,635	10,000
591-548.000-923.000	HEAT	3,000	1,837	3,000
591-548.000-924.000	WATER & SEWER CHARGES		83	
591-548.000-927.000	WATER PURCHASES	2,000,000	1,438,541	2,000,000
591-548.000-930.000	MISCELLANEOUS REPAIRS & MAINT	5,000	1,317	5,000
591-548.000-943.000	EQUIPMENT RENTAL	30,000	3,561	35,000
591-548.000-956.000	MISCELLANEOUS	7,000	4,574	7,000
591-548.000-975.000	CAPITAL OUTLAY	50,000		50,000
591-548.000-982.000	MISCELLANEOUS EQUIPMENT	2,000		2,000
TOTAL EXPENDITURE		2,405,500	1,739,906	2,420,000
NET OF REVENUES/APPROPRIATIONS - 548.000 - WATER DISTR		(2,405,500)	(1,739,906)	(2,420,000)
Dept 560.000 - WATER ADMINISTRATION				
Expenditure				
591-560.000-703.000	WAGES & SALARIES	15,000	8,720	15,000
591-560.000-706.000	HOURLY WAGES	40,000	34,381	40,000
591-560.000-713.000	DEFERRED COMP CONTRIBUTION		819	500
591-560.000-714.000	OPTICAL INSURANCE	500		500
591-560.000-715.000	SOCIAL SECURITY	2,000	3,282	2,500
591-560.000-716.000	HEALTH INSURANCE	6,000	3,073	6,000
591-560.000-717.000	LIFE/DISABILITY INS	500	549	500
591-560.000-718.000	RETIREMENT AND OPEB	9,000	12,453	9,000
591-560.000-718.200	MERS - ADD'L CITY CONTRIBUTION	500		500
591-560.000-727.000	OFFICE SUPPLIES	1,500	1,577	1,500
591-560.000-807.000	AUDIT FEES	1,500	817	1,500
591-560.000-815.000	DUES/MEMBERSHIPS	50	36	50
591-560.000-818.000	CONTRACTED SERVICES	4,000	970	4,000
591-560.000-826.000	LEGAL SERVICES	500		500
591-560.000-831.000	WORKERS COMPENSATION	400	90	400
591-560.000-860.000	TRANSPORTATION & CONFERENCES	500		500
TOTAL EXPENDITURE		81,950	66,767	82,950
NET OF REVENUES/APPROPRIATIONS - 560.000 - WATER ADMIN		(81,950)	(66,767)	(82,950)
Dept 966.000 - CONTRIBUTIONS				
Expenditure				
591-966.000-965.340	GO LTD 2015 SERIES	23,000		
TOTAL EXPENDITURE		23,000		
NET OF REVENUES/APPROPRIATIONS - 966.000 - CONTRIBUTIO		(23,000)		
Dept 990.000 - CONTINGENCIES				
Expenditure				

Calculations as of 06/30/2025

GL NUMBER	DESCRIPTION	2024-25 AMENDED BUDGET	2024-25 ACTIVITY THRU 06/30/25	2025-26 APPROVED BUDGET
Dept 990.000 - CONTINGENCIES				
Expenditure				
591-990.000-999.000	CONTINGENCIES	515,050		522,050
TOTAL EXPENDITURE		515,050		522,050
NET OF REVENUES/APPROPRIATIONS - 990.000 - CONTINGENCI		(515,050)		(522,050)
ESTIMATED REVENUES - FUND 591		3,025,500	2,798,563	3,025,000
APPROPRIATIONS - FUND 591		3,025,500	1,806,673	3,025,000
NET OF REVENUES/APPROPRIATIONS - FUND 591			991,890	
BEGINNING FUND BALANCE		3,140,489	3,140,489	4,132,379
ENDING FUND BALANCE		3,140,489	4,132,379	4,132,379

Calculations as of 06/30/2025

GL NUMBER	DESCRIPTION	2024-25 AMENDED BUDGET	2024-25 ACTIVITY THRU 06/30/25	2025-26 APPROVED BUDGET
Dept 528.000 - RUBBISH COLLECTION				
Expenditure				
596-528.000-828.000	RUBBISH COLLECTION CHARGES	160,000	124,372	160,000
TOTAL EXPENDITURE		160,000	124,372	160,000
Revenue				
596-528.000-628.000	RUBBISH COLLECTION	160,000	161,502	160,000
TOTAL REVENUE		160,000	161,502	160,000
NET OF REVENUES/APPROPRIATIONS - 528.000 - RUBBISH COL			37,130	
ESTIMATED REVENUES - FUND 596		160,000	161,502	160,000
APPROPRIATIONS - FUND 596		160,000	124,372	160,000
NET OF REVENUES/APPROPRIATIONS - FUND 596			37,130	
BEGINNING FUND BALANCE				37,130
ENDING FUND BALANCE			37,130	37,130

Calculations as of 06/30/2025

GL NUMBER	DESCRIPTION	2024-25 AMENDED BUDGET	2024-25 ACTIVITY THRU 06/30/25	2025-26 APPROVED BUDGET
Dept 000.000 - REVENUE				
Revenue				
661-000.000-400.000	BALANCE FORWARD FROM FUND BALANCE	109,500		
661-000.000-669.000	EQUIPMENT RENTAL	186,000	165,514	194,000
TOTAL REVENUE		295,500	165,514	194,000
NET OF REVENUES/APPROPRIATIONS - 000.000 - REVENUE		295,500	165,514	194,000
Dept 705.000 - UNALLOCATED ACTIVITY				
Expenditure				
661-705.000-706.000	HOURLY WAGES	18,000	16,093	18,000
661-705.000-709.000	OVERTIME WAGES	500		500
661-705.000-713.000	DEFERRED COMP CONTRIBUTION	500		500
661-705.000-714.000	OPTICAL INSURANCE	300		300
661-705.000-715.000	SOCIAL SECURITY	1,500	1,188	1,500
661-705.000-716.000	HEALTH INSURANCE	3,000	5,744	3,000
661-705.000-717.000	LIFE/DISABILITY INS	200	127	200
661-705.000-718.000	RETIREMENT AND OPEB	6,000	9,142	6,000
661-705.000-740.000	OPERATING SUPPLIES	13,000	12,377	13,000
661-705.000-751.000	GAS OIL FUEL EXPENSES	21,000	17,835	21,000
661-705.000-807.000	AUDIT FEES	1,400	545	1,400
661-705.000-831.000	WORKERS COMPENSATION	400	120	400
661-705.000-924.000	WATER & SEWER CHARGES	200		
661-705.000-930.000	MISCELLANEOUS REPAIRS & MAINT	24,000	29,252	25,000
661-705.000-956.000	MISCELLANEOUS	500		500
661-705.000-975.000	CAPITAL OUTLAY	200,000	96,982	50,000
661-705.000-982.000	MISCELLANEOUS EQUIPMENT	5,000	1,315	5,000
TOTAL EXPENDITURE		295,500	190,720	146,300
NET OF REVENUES/APPROPRIATIONS - 705.000 - UNALLOCATED		(295,500)	(190,720)	(146,300)
Dept 990.000 - CONTINGENCIES				
Expenditure				
661-990.000-999.000	CONTINGENCIES			47,700
TOTAL EXPENDITURE				47,700
NET OF REVENUES/APPROPRIATIONS - 990.000 - CONTINGENCI				(47,700)
ESTIMATED REVENUES - FUND 661		295,500	165,514	194,000
APPROPRIATIONS - FUND 661		295,500	190,720	194,000
NET OF REVENUES/APPROPRIATIONS - FUND 661			(25,206)	
BEGINNING FUND BALANCE		716,233	716,233	691,027
ENDING FUND BALANCE		716,233	691,027	691,027
ESTIMATED REVENUES - ALL FUNDS		14,290,555	9,669,564	13,551,063
APPROPRIATIONS - ALL FUNDS		14,290,555	8,411,700	13,551,063
NET OF REVENUES/APPROPRIATIONS - ALL FUNDS			1,257,864	
BEGINNING FUND BALANCE - ALL FUNDS		16,038,915	16,038,915	17,296,779
ENDING FUND BALANCE - ALL FUNDS		16,038,915	17,296,779	17,296,779