MORENCI CITY COUNCIL AGENDA

Monday, May 18th, 2026, @ 6:00 p.m. 118 Orchard Street, Morenci, MI 49256

Mayor: Tracy Schell **City Councilmembers:** **Jerome Bussell** **Kori Christle** **Kandice Speiser** **Tess Stiver** **Gail Cleghorn** **Diane Molitierno**

PLEDGE OF ALLEGIANCE

ROLL CALL

APPROVAL OR AMENDMENT TO AGENDA

PUBLIC COMMENT ON AGENDA ITEMS

COMMITTEES:

FINANCE, LEGAL, ADM PERSONNEL & ECONOMIC DEVELOPMENT

Chair: Kandice Speiser, Members: Kori Christle, Tess Stiver

1. **Fee Schedule Approval FY 2026/2027**
2. **FY 2026/2027 Budget Approval**

PUBLIC WORKS (PARKS, CEMETERY, LIBRARY, UTILITIES, STREETS & SIDEWALKS, BUILDINGS & GROUNDS)

Chair: Jerome Bussell, Members: Kandice Speiser, Gail Cleghorn

1. **Special Assessment Resolution**

PUBLIC SAFETY (FIRE, EMS & POLICE)

Chair: Diane Molitierno, Members: Tess Stiver, Kori Christle

- **Additional council business**

PUBLIC INPUT – QUESTIONS, COMMENTS AND CONCERNS

ADJOURNMENT

Next – Regular Morenci City Council Meeting: June 8th, 2026 @ 6:00 p.m.

Please Note:

In order to comment during the public input portions of the meeting, you are required to come to the lectern and give your name and address. Neither the Morenci City Council or staff will respond to public comment or questions. All comments or questions will be addressed at a succeeding meeting of the Morenci City Council.

Verbal attacks or perceived attacks on Morenci City Council members, staff, or other individuals will not be tolerated during the public input section of the meeting.

Agenda Review Form

Regular City Council – 05/18/2026

☐ Informational
☑ Action / Follow Up
☐ Not Approved

Prepared For	Staff Contact
City Council	Jeff Bell
Date Submitted	**Department**
05/15/2026	Administration

Subject

2026-2027 Fee Schedule

Summary

The 2026-2027 Fee Schedule was presented to the Council for review on 05/11/2026 as part of the overall Budget Narrative.
The fee schedule also includes the Sewer/Water Rates and sets them for the next fiscal year which begins on July 1, 2026.

Financial Impact

Budgeted	Amount:
Yes	N/A

Recommendation

Motion to approve the 2026-2027 City of Morenci Fee Schedule and Authorize the Mayor and City Administrator Signatures on the Resolution.

Alternatives

Attachments

- 2026-2027 City of Morenci Fee Schedule
- Resolution

City of Morenci
County of Lenawee
State of Michigan

RESOLUTION
FISCAL YEAR 2026 – 2027 FEE SCHEDULE

At a regular meeting of the City Council of the City of Morenci, County of Lenawee, State of Michigan, held in City Council Chambers, in said city on Monday, May 18, 2026 at 6:00 p.m.

Present:

Absent:

The following preamble and resolution was offered by Councilor , and supported by Councilor .

WHEREAS, the City of Morenci City Council sees it beneficial to establish a concise fee schedule that outlines fees charged for municipal services, and

WHEREAS, the City of Morenci City Council believes that the fees in the schedule are appropriate for the municipal services that are asked upon by constituents.

NOW THEREFORE IT IS HEREBY RESOLVED that the 2026 – 2027 City of Morenci Fee Schedule is adopted by the City of Morenci City Council to establish a concise fee schedule that will charge individuals for services that are provided by the City of Morenci.

AYES:

NAYS:

RESOLUTION DECLARED ADOPTED.

_____
Tracy Schell
Mayor

_____
Jeffrey D. Bell
City Administrator / City Clerk

CERTIFICATE OF CLERK

I hereby certify that the above is a true and complete copy of a resolution adopted by the City Council of the City of Morenci, County of Lenawee, State of Michigan, at a regular meeting held on May 18, 2026 and the public notice of said meeting was given pursuant to and in full compliance with Act. 267, Public Acts of Michigan, 1976.

_____

Jeffrey D. Bell
City Administrator / City Clerk

"One Team, One Town, One Family"
Morenci City Offices
118 Orchard Street
Morenci, MI 49256
(517) 458-6828

2026 – 2027 CITY OF MORENCI
FEE SCHEDULE

ADMINISTRATION		
SERVICE	**FEE**	
City Audit Report	Per Page	$1.00
	Complete Report	$12.00
Faxes		$1.00
Freedom of Information Act (FOIA) Request	Outlined in City of Morenci's FOIA Policy	
Photocopies	Per Page (If copies are made in bulk, charge is $.10 cents per page or $1.00, whichever is higher... bulk is defined as 20 or more copies of the same document)	$1.00
Notary Service		$5.00
Returned Check		$37.00
CEMETERIES		
Lot Purchase:		
Resident (Must live in City limits or have property in City limits to be able to take advantage of resident rate; cannot be based upon who is buried or where they lived) – single grave		$500.00
Non-resident – single grave		$750.00
Grave Opening-Closing:		
Adult Grave		
Weekdays – resident / nonresident		$500.00
Saturday – resident / nonresident		$750.00
Sunday & Holidays – resident / nonresident		$1000.00
Child/Infant Grave or Cremation Burial of Adult & Children		
Weekdays – resident / nonresident		$300.00
Saturday – resident / nonresident		$500.00
Sunday & Holidays – resident / nonresident		$750.00
If using winter thawing equipment, add additional:		$300.00
Disinterment / Re-interment (Weekdays only)		$1000.00
Mausoleum Openings (Entombment)		
Weekdays		$175.00
Saturday		$250.00
Sunday & Holidays		$325.00
Construct, replace or repair monument foundation: $.50 cents per square inch up to 15 inches in depth with 3" border		
Pre pour decorative benches:		$40.00

Removal of Shrubs:	$25.00 (Additional charges may apply for labor and equipment used)
EMS	
Fees are established for EMS calls through the EMS Director	
FIRE DEPARTMENT	
Fees are established for fire calls periodically through separate resolution	
PARKS	
Day Recreation Signup	$30.00
Pavilion Rental at Wakefield Park (Must live in City limits or have property in City limits to be able to take advantage of resident rate)	$25.00 (Residents) $50.00 (Non-residents)
Field Rental at Wakefield Park	$50.00 (For softball field only) $50.00 (Refundable cleanup fee)
Park Rental at Wakefield Park	$50.00 (For park rental) $50.00 (Refundable cleanup fee)
POLICE DEPARTMENT	
Civil Infractions	$50.00 (First violation) $125.00 (Second violation) $250.00 (Third violation) $400.00 (Fourth violation and each violation after that within a four [4] year period) *A $10.00 administrative fee shall be assessed per civil infraction issued if the ticket is paid within ten (10) days of the date of the issuance of the ticket; if not paid within ten (10) days, a $20.00 administrative fee shall be assessed by the Civil Infractions Bureau Fees are established by ordinance
Parking Tickets	$10.00 (If paid within five [5] business days of the date of issuance) $15.00 (If paid after five [5] days of the date of issuance)

Photographs	Actual Reproduction Cost + $15.00
Police Reports (Includes Accident Reports)	Outlined in City of Morenci's FOIA Policy
Portable Breathalyzer Test (Alcohol)	$5.00
Secondhand and Junk Dealers License (Section 12-97)	$50.00
Video Reproduction	$25.00
PUBLIC SERVICES	
Residential Mowing (Section 13-80)	$200.00 (Cost increases to $250.00 if payment is not received within 30 days of due date)
Semi Parking at NWD Building	$25.00 a month
Sidewalk Snow / Ice Removal (Section 18-47)	Actual cost to the City of Morenci for removal of snow / ice from the sidewalk
REFUSE	
Refuse Charge on Utility Bill	$16.93 per month (10 percent penalty is assessed if not paid by the 30th day of the month in which due) $17.69 per month starting in February 2027
RENTAL DEPARTMENT	
Rental Registration (Rental Registration is valid for three years)	$50.00 (For the first unit at an address) $20.00 (For extra units at an address)
Rental Inspection (Rental Inspection is valid for three years)	$75.00 M-F $100 Saturdays
TAX DEPARTMENT	
Copy of Assessing Card	$1.00
Copy of Tax Bill	$1.00 (First copy of tax bill is free if taxes are paid for by an escrow)
SEWER / WATER DEPARTMENT	
Extra Water Meter	$200.00
Sanitary Access Fee	$18.33 (3/4 inch water line per month) $45.83 (1 inch water line per month) $91.67 (1 ½ inch water line per month)

	$146.66 (2 inch water line per month) $275.00 (3 inch water line per month) $458.33 (4 inch water line per month) $916.66 (6 inch water line per month)
Sewer Rate (per 1,000 gallons)	$3.81
Sanitary Repair Fee for Sanitary Repair Permit	$100.00
Sewer Tap-in Fee	$1,000.00 (3/4" diameter) $2,500.00 (1" diameter) $3,500.00 (1 ½" diameter) $4,000.00 (2" diameter) $6,000.00 (3" diameter) $8,000.00 (4" diameter) $10,000.00 (6" diameter) $12,000.00 (8" diameter) $14,000.00 (12" diameter)
Sewer Special for a Well (For individuals to receive sewer service if they have well water)	$15.24 per month
Turn-on Fee for Water	$250.00 (during hours DPW is working)

		$450.00 (during hours DPW is not working)
Water Tap-in Fee		$1,000.00 (3/4" diameter) $2,500.00 (1" diameter) $3,500.00 (1 ½" diameter) $4,000.00 (2" diameter) $6,000.00 (3" diameter) $8,000.00 (4" diameter) $10,000.00 (6" diameter) $12,000.00 (8" diameter) $14,000.00 (12" diameter)
Water Rate (per 1,000 gallons)		$4.80
Water from Hydrant (per 1,000 gallons)		$10.00
Water Willingness to Serve Rate		$25.11 (3/4 inch water line per month) $62.77 (1 inch water line per month) $125.54 (1 ½ inch water line per month) $200.87 (2 inch water line per month) $376.64 (3 inch water line per month) $627.73

	(4 inch water line per month) $1,255.46 (6 inch water line per month)

BUILDING CODES / ELECTRICAL / PLANNING / ZONING FEE SCHEDULE

Type of Permit	# of Inspections	Permit Fee	Types of Inspections
Administrative Fee (added to all permits)		$50.00	This fee is added to all permits to help cover the administrative costs
New Home (Stick)	9	$630.00	P. Rev, Site, Ftg, Backfill, Rough, Post Ftg, Insul, Drywall, Final
New Home (Mod)	6	$420.00	P. Rev, Site, Ftg, Backfill, Post Ftg, Final
W / Second Floor	9	$630.00	P. Rev, Site, Ftg, Backfill, Rough, Post Ftg, Insul, Drywall, Final
New Home (HUD)	6	$420.00	P. Rev, Site, Ftg, Backfill, Post Ftg, Final
W / Second Floor	7	$490.00	P. Rev, Site, Ftg, Backfill, Post Ftg, Gar. Rough, Final
HUD Home (MHP)	2	$140.00	Pad, Final
Additions	6	$420.00	P. Rev, Ftg, Rough, Insul, Drywall, Final
With Basement	7	$490.00	P. Rev, Ftg, Backfill, Rough, Insul, Drywall, Final
Roof Pitch Change	2	$140.00	Rough, Final
Renovation / Remodeling	Review	$70 / Per Inspection	Extent of renovation & applicable codes will determine # of inspections
Replacement Roofing / Siding / Windows	2 each	$140.00	Mtg on site to review work and applicable codes to assure compliance
Garage / Pole Buildings (Access Structure)	2	$140.00	Ftg, Final (w / o interior wall sheathing)
Portable Sheds / Carports (Access Structure)	1	$70.00	Final (anchoes / tie downs must be installed)
Attached Garages	2	$140.00	Ftg, Final (w / o interior wall sheathing)
Porches: Pre-Built Alum	2	$140.00	Ftg, (Rough / Final)
Open Deck / Porch	2	$140.00	Ftg, Final
Deck / Porch w / Sunroom	3	$210.00	Ftg, Rough, Final
Enclosed Porches / Sunroom	4	$280.00	Ftg, Rough, Insul, Final
Pool – Above Ground	1	$70.00	Final
Pool – Above Ground w / Deck	2	$140.00	Ftg, Final
Pool – In-ground	2	$140.00	Foundation, Final
Special Inspection w/ State Report	3	$240.00	Site Inspection and writing report to state
Commercial & Industrial (non-residential) (New or Remodel)	Calc @ Plan Review	$70.00 / Per Inspection	If the total floor area of the new construction exceeds 4,000 sq feet, add 25 percent of the base fee for each additional 1,000 square feet.
Temp. Occupancy Permit	1	$190.00	$190.00 fee allows for one (1) additional inspection ($300.00 for 30-day extension)
Additional Inspections	1	$70.00	Added when going over allowed / paid for # of inspections
Residential Demolition of a Building	2	$140.00	Pre-Demo, Final
Non-Residential Demolition of a Building	2	$140.00	Pre-Demo, Final

When the permitted area of the new construction or renovation exceeds 4,000 square feet, 25 percent of the initial base fee will be added for each additional 1,000 square feet.

If the City of Morenci must hire outside consultants for additional inspections or plan review, then the applicant will be responsible for all costs associated with such.

CITY OF MORENCI
COMMERCIAL / INDUSTRIAL / RESIDENTIAL
ZONING FEES

RESIDENTIAL

Residential Zoning Compliance Fee: $50.00
Residential Variance / Appeal / Zoning Change / Special Use: $300.00
Appeal to the Construction Board of Appeals: $300.00

COMMERCIAL / INDUSTRIAL

NEW	**$25.00 per 1000 sq. ft. or $50.00 Minimum**
ADDITION	**$25.00 per 1000 sq. ft. or $50.00 Minimum**
REMODEL/RENOVATIONS	**$25.00 per 1000 sq. ft. or $50.00 Minimum**
TEMPORARY BUILDING	**$50.00**
PAVING ONLY	**$100.00**
TELECOMMUNICATIONS TOWER	**$100 plus site plan review**
CO-LOCATIONS	**$100.00**
APPEAL TO THE CONSTRUCTION BOARD OF APPEALS:	**$300.00**

APPLICATIONS

CHANGE IN USE	**$ 25.00**
COMMERCIAL / INDUSTRIAL VARIANCE OR APPEAL	**$300.00**
PETITION FOR REZONING	**$300.00**
PLANNED UNIT DEVELOPMENT	**$250.00**
PLANNING COMMISSION SITE PLAN REVIEW	**$300.00**
SPECIAL USE	**$250.00**
SITE PLAN REVIEW	**$300.00**

FENCING

$50.00

SIGNS

$50.00

BANNERS	**$25.00**
TEMPORARY SIGNS	**no charge**

If the City of Morenci must hire outside consultants for additional inspections or plan review, then the applicant will be responsible for all costs associated with such.

ELECTRICAL PERMIT FEES

Application Fee (Charged on every Electrical Permit Application)	$60.00
New Home (Stick & Mod)	$190.00
New Home (Stick & Mod) (W / Sewer)	$310.00
Additions and Alterations	$130.00
Accessory Garage / Pole Barns	$130.00
Attached Garages	$130.00
Pool / Above – Ground & In – Ground	$130.00
Special Inspection W / Report	$190.00
Generator, Replacement Sewer Pump, Furnace, or AC	$130.00
Enclosed Porch / Sunroom	$130.00
Sewer (original install)	$130.00
Temporary Service	$130.00
Service Upgrade	$130.00
TV, Phones, Etc.	$130.00
Commercial & Industrial	$70.00 / Inspection
Additional Inspections / Consultations	$70.00

All fees on this schedule are non-refundable and subject to change at anytime by authorization of the Morenci City Council

Agenda Review Form

Regular City Council – 05/18/2026

☐ Informational
☑ Action / Follow Up
☐ Not Approved

Prepared For	Staff Contact
City Council	Jeff Bell
Date Submitted	**Department**
05/15/2026	Administration

Subject

Adoption of the Fiscal Year 2026-2027 Budget

Summary

A Public Hearing was conducted on 5/11/2026 on the proposed Fiscal Year Budget 2026-2027. No Public opposition was noted.

Following the Public Hearing, general discussion was then held by the council on said proposed budget. Suggestion was made to remove the referenced potential licensing wording and it has been removed from the documents.

It is the Recommendation of City Administrator Bell that the budget be approved as presented.

As a reminder, per the City Charter, there must be an affirmative vote of 4 members of council for the resolution to be passed.

The budget must be approved no later than the 4th Monday of May.

Financial Impact

Budgeted	Amount:
N/A	N/A

Recommendation

After discussion,

Motion to approve the Fiscal Year 2026-2027 Budget as presented and Authorize the City Administrator/Clerk and Mayor to sign the resolution as such.

Alternatives

Attachments

Copy of Charter - Article 4 – Legislation – Section 27 excerpt below

Section 27. A majority of the members of the council shall be a quorum for the transaction of business. Every ordinance and resolution shall be adopted or passed by the affirmative vote of four members of the council. Unless by the affirmative vote of four members of the council, no office shall be created or abolished, no tax or assessment be imposed, street, alley or public ground be vacated, real estate or any interest therein be sold or disposed of, private property be taken for public use, any vote of the council be reconsidered or rescinded at a special meeting, nor any money appropriated, unless otherwise provided by this charter.

Proposed Fiscal Year 2026-2027 Budget Documents

Resolution

City of Morenci
County of Lenawee
State of Michigan

RESOLUTION
PASSAGE OF FISCAL YEAR 2026 – 2027 BUDGET AND LEVYING OF MILLS

At a regular meeting of the City Council of the City of Morenci, County of Lenawee, State of Michigan, held at 118 Orchard Street, in said city on Monday, May 18, 2026 at 6:00 p.m.

Present:
Absent:

The following preamble and resolution was offered by Councilor , and supported by Councilor ,

WHEREAS, the Morenci City Charter provides that the Morenci City Council shall adopt a budget for the next fiscal year of the City and shall provide for a levy of the amount necessary to be raised by taxes upon real and personal property for municipal purposes, an

WHEREAS, Public Act No. 5, 1992 of the Public Acts of Michigan provides that the City Council must vote separately on that portion of the millage levy that represents an increase over the rolled back operational millage for the City, and

WHEREAS, the City Council held a Public Hearing on the operational millage on May 11, 2026, as required by Act 5 of 1982;

NOW, THEREFORE, BE IT RESOLVED that the proposed 2026 – 2027 fiscal year budget be adopted, and

BE IT FURTHER RESOLVED that the operational millage levy for the City of Morenci will be 12.7278 mills ($12.7278 per $1,000 Taxable Value) to a total levy for the 2026 – 2027 fiscal year of 12.7278 mills ($12.7278 per $1,000 Taxable Value), and

BE IT FURTHER RESOLVED that the attached budget worksheet be adopted as the budget for the City of Morenci for Fiscal Year 2026 – 2027, and

BE IT FURTHER RESOLVED that all employees will be eligible to receive a "median" 3 percent pay increase on July 1, 2026, with the Administration employees receiving a Market Based Wage Analysis increase, the Volunteer Fire Department Employees and Crossing Guard moving up to Minimum Wage, and the Police Union Contract Employees receiving a 4% increase.

Upon vote for the adoption of the resolution, the vote was

AYES:

NAYS:

RESOLUTION DECLARED ADOPTED.

_____

Tracy Schell
Mayor

_____

Jeffrey D. Bell
City Administrator / City Clerk

CERTIFICATE OF CLERK

I hereby certify that the above is a true and complete copy of a resolution adopted by the City Council of the City of Morenci, County of Lenawee, State of Michigan, at a regular meeting held on May 18, 2026 and the public notice of said meeting was given pursuant to and in full compliance with Act. 267, Public Acts of Michigan, 1976.

_____

Jeffrey D. Bell
City Administrator / City Clerk

"One Team, One Town, One Family"
Morenci City Offices
118 Orchard Street
Morenci, MI 49256
(517) 458-6828

April 27, 2026

Mayor Tracy Schell, City Council Members, and Morenci Residents
City of Morenci

Dear Honorable Mayor, City Council, and Morenci Residents:

This document presents the Fiscal Year 2026–2027 Budget for the City of Morenci. In developing this budget, the City has carefully considered the priorities of the Morenci City Council, current economic conditions, and the City's long-term goals. These factors have been balanced to place an emphasis on infrastructure improvements while continuing to provide essential municipal services to residents. The proposed budget anticipates the strategic use of fund balance reserves to support viable projects that enhance service delivery and overall community quality.

In addition, this budget introduces a rolling two-year budget approach. Alongside the Fiscal Year 2026–2027 budget, the City Administration has included projected revenues and expenditures for Fiscal Year 2027–2028. This forward-looking component is intended to provide a more comprehensive view of the City's financial trajectory, support long-term planning, and enhance decision-making by identifying trends, opportunities, and potential challenges over a multi-year horizon.

For the upcoming fiscal year, the City administration is requesting total appropriations of $4,560,068.31 to fund municipal operations and services. This includes $1,905,187.65 allocated to the General Fund and $2,654,880.66 across all other City funds.

Projected revenues for the General Fund are estimated at $1,748,417.57, while revenues for all other City funds are estimated at $2,732,309.45. Combined, total projected revenues for all City funds equal $4,560,068.31.

A detailed Budget Overview is included with this document and provides additional context and justification for the proposed appropriations.

Budget Process

To initiate the budget process, City Administration met with Department Heads to discuss priorities, operational needs, and long-term goals. These discussions formed the foundation of the recommended budget presented by the Office of the City Administrator/City Clerk.

The primary objective of the Office of the City Administrator/City Clerk is to maintain the delivery of core municipal services while continuing to improve City facilities and infrastructure. The proposed budget supports the continuation of current operations and advances a number of capital projects that have been planned and developed over the past several years.

General Fund State

The City's General Fund remains stable, though recent trends reflect a planned and strategic use of fund balance to support ongoing operations and capital improvements. Over the past several fiscal years, the City has intentionally drawn down fund balance to address priority projects and maintain service levels, resulting in a gradual decline in fund balance percentages.

For Fiscal Year 2025–2026, the General Fund balance remained at approximately 22.99 percent of expenditures and is projected to decrease to 18.22 percent in Fiscal Year 2026–2027 and further to 17.44 percent in Fiscal Year 2027–2028. In dollar terms, this reflects a decline from approximately $503,809 to $318,673 over this period. It should be noted that actual fund balance levels may exceed these projections, as the anticipated sale of the NWD Building is not currently reflected in the projected beginning balance of $503,809.

This reduction is largely attributable to continued investments in key facilities, equipment, and municipal operations. Notable expenditures include the purchase of a new police vehicle ($75,000), capital investments for the Morenci Fire Department, including turnout gear and equipment ($25,000), a transfer to EMS Fund of $92,269.11, and the ongoing cost of maintaining current staffing levels.

Additionally, public safety services continue to place sustained pressure on the General Fund. EMS and Fire operations are subsidized in the amounts of approximately $92,269.11 and $167,456.44, respectively. While the Fire Department generates approximately $105,200.40 in revenue, its total budget is $272,656.84, requiring continued General Fund support. Over the long term, the City will need to evaluate these funding models—particularly EMS and Fire service contracts—to ensure they are equitable, sustainable, and capable of supporting future capital and operational needs.

Even with this planned drawdown, the City's General Fund remains in a significantly stronger position than it was approximately a decade ago, when fund balance levels were near $200,000. The current financial position reflects years of improved fiscal management and disciplined budgeting practices.

Moving forward, City Administration will continue to take a fiscally conservative approach, balancing the need for infrastructure investment and service delivery with the importance of maintaining adequate reserves to ensure long-term financial stability.

General Fund Revenues

The four major revenue sources in the General Fund are property taxes, fire township contracts, medical and adult-use marijuana license and sales tax revenues, and state revenue sharing.

Property tax revenue is increasing this fiscal year, unlike the prior year. As previously noted, property tax revenue remained stagnant last year despite a 3.1 percent increase in property values due to challenges related to the assessing classification of marijuana grow facilities. These properties were originally classified as industrial; however, recent court decisions indicated that this classification may have been incorrect. To avoid potential legal challenges, the City Assessor, in conjunction with the Office of the City Administrator/City Clerk, reclassified these properties as agricultural in the prior year.

For comparison, and even with the temporary decrease due to reclassification, the City of Morenci remains in a significantly stronger position than it was prior to the emergence of the marijuana industry. For reference, please see the taxable value trends below:

2019
Real & Personal Values – 39,537,654; IFT Values – 275,519;
Commercial Rehab – 56,000 Total 39,869,173
4.19 percent increase from 2018

2020
Real & Personal Values – 44,134,274; IFT Values – 361,231;
Commercial Rehab – 56,000 Total 44,551,505
11.34 percent increase from 2019

2021
Real & Personal Values – 50,725,972; IFT Values – 326,223;
Commercial Rehab – 56,000 Total 51,108,195
12.83 percent increase from 2020

2022
Real & Personal Values – 52,744,452; IFT Values – 313,741;
Commercial Rehab – 56,000 Total 53,114,193
3.78 percent increase from 2021

2023
Real & Personal Values – 55,748,194;
Commercial Rehab – 56,000 Total 55,804,194
4.8 percent increase from 2022

2024
Real & Personal Values – 58,356,125;
Commercial Rehab – 56,000 Total 58,412,125
4.56 percent increase from 2023

2025
Real & Personal Values – 57,876,474

Commercial Rehab – 56,000 Total 57,932,474

1.71 percent decrease from 2024 (this decrease is due to the reclassification of marijuana grow facilities from industrial to agricultural)

2026
Real & Personal Values – 61,419,378 Total 61,419,378

6.45 percent increase from 2025

If a recession were to occur, it could take decades for the community to fully recover lost taxable value. This is due to the limitations of the Headlee Amendment, which reduces millage rates, and Proposal A, which caps annual increases in taxable value. As a result, municipal revenue growth is constrained and often unable to keep pace with rising costs. This reinforces the need for continued cost control and fiscal discipline, along with ensuring that all municipal service contracts with other jurisdictions are fair, equitable, and reflective of the true cost of service delivery.

Revenues related to the marijuana industry are budgeted at approximately $375,000, including approximately $105,000 in licensing fees and $270,000 in state-distributed sales tax revenue. This represents a decrease from prior projections due to State policy changes redirecting marijuana revenues toward road funding.

These revenues are fully incorporated into the City's operating budget and are essential to maintaining municipal services. Should licensing fees be eliminated, the City would experience an annual revenue loss of approximately $105,000, requiring corresponding reductions in expenditures. These funds are not surplus and are critical to supporting Police, Fire, and EMS services. It is also important to recognize that, without the presence of this industry over the past several years, the City of Morenci likely would have faced significantly more difficult decisions regarding the level of service provided for Police, Fire, EMS, and other municipal operations.

Funds from state revenue sharing represent distributions of sales tax collected by the State of Michigan to support the general operations of cities, townships, and villages. Established under Public Act 140 of 1971, this system created a uniform statewide sales tax and eliminated local sales tax authority. A portion of these revenues is constitutionally dedicated to local governments and is distributed periodically throughout the year based on statewide collections.

Other revenues within the General Fund are categorized as designated and undesignated. Designated revenues are generated by specific municipal functions, while undesignated revenues are not directly tied to a particular service or activity.

General Fund Expenditures

General Fund expenditures have been broken down by each department and category based on the core purpose of the expense. These expenditures include personnel, general operations, contractual services, debt service, and transfers out.

Personnel costs consist of wages, employer taxes, pension contributions, health and life insurance, and workers compensation insurance. A "median" three percent wage increase is recommended for City employees (the majority are three percent, but the police contract is four percent, firefighters increase to match minimum wage of $13.73 an hour per call is 6.85% – this inflates it more than three percent for certain employees). Additionally, a 12 percent increase in health insurance premiums has been budgeted, along with a 10 percent increase in workers compensation and general liability insurance costs.

Major expenditures in the General Fund include:

- Police Vehicle: $75,000.00
- Capital Outlay for Fire Department (Turnout Gear and Storage Rack): $25,000.00
- Economic Development Fellowship: $10,000.00
- City Hall Improvements: $40,000.00 (originally budgeted in Fiscal Year 2025–2026 but not completed)
- Transfer Out for EMS: $92,269.11

In addition to the above, funding has been included to maintain core City services, including:

- Leaf and Brush Pickup Program: $35,000.00
- Street Light Electricity: $51,000.00
- Parks Maintenance: approximately $69,000.00, which focuses solely on general maintenance with no large capital expenditures planned

Administrative costs are also allocated across funds, with approximately 18 percent of total administrative costs placed within the General Fund. The remaining majority of administrative costs are supported by the Major Streets, Local Streets, Sewer, and Water Funds.

No other significant capital outlay purchases are included in this budget. Additional capital expenditures will need to be deferred for one to two years to allow for the rebuilding of fund balances.

Lastly, a projected decrease of $156,770.09 in the General Fund is anticipated.

Public Safety – Police

Revenue for the Police Department is projected to remain consistent with the current fiscal year, and the budget reflects this assumption.

On the expenditure side, salaries and fringe benefits have been budgeted to support 8,760 hours of coverage annually, with an additional 600 hours allocated for overtime. This level of staffing allows for minimal overlap between officers while maintaining 24-hour, 7-day-a-week coverage.

It should be noted, however, that full staffing may not be achieved, as law enforcement recruitment challenges persist nationwide. As a result, actual wage expenditures may be lower than budgeted if shifts remain unfilled or scheduled hours are not fully utilized.

The budget includes the purchase of one police vehicle in Fiscal Year 2026–2027 at an estimated cost of $75,000, with $26,000 allocated from the Police Equipment Fund to offset the expense. No vehicle purchases are planned for Fiscal Year 2027–2028.

From a financial standpoint, the Police Department represents the largest draw on the General Fund:

- Fiscal Year 2026–2027: $4,800.00 in revenue compared to $636,139.32 in expenditures, resulting in a General Fund cost of $631,339.32, or 36.38% of the General Fund
- Fiscal Year 2027–2028: $4,800.00 in revenue compared to $577,893.44 in expenditures, resulting in a General Fund cost of $573,093.44, or 32.13% of the General Fund

This reflects the reality that police services are primarily funded through the General Fund, with minimal direct revenue offset.

Fire Department

A significant portion of Fire Department revenue is derived from contractual agreements with surrounding townships.

- Fiscal Year 2026–2027: $105,200.40 in revenue compared to $272,656.84 in expenditures, resulting in a General Fund cost of $167,456.44, or 15.59% of the General Fund
- Fiscal Year 2027–2028: $108,356.41 in revenue compared to $275,618.57 in expenditures, resulting in a General Fund cost of $167,262.16, or 15.32% of the General Fund

While contractual revenues help offset costs, the General Fund continues to absorb a significant portion of fire service operations for both the City of Morenci and surrounding jurisdictions. This cost structure should be further evaluated to ensure a more equitable alignment between service delivery and funding, while also planning for future capital improvements.

Cemetery Operations

The City's cemetery generates revenue from grave openings, marker foundations, and cemetery lot sales.

- Fiscal Year 2026–2027: $29,000.00 in revenue compared to $188,780.17 in expenditures, resulting in a General Fund cost of $159,780.17, or 10.80% of the General Fund

- Fiscal Year 2027–2028: $29,000.00 in revenue compared to $195,695.25 in expenditures, resulting in a General Fund cost of $166,695.25, or 10.88% of the General Fund

While revenue projections are supported by recent increases in lot sales, the cemetery remains a General Fund-supported operation.

This budget includes personnel costs for two (2) City employees who perform grave openings and general cemetery maintenance, with approximately 66 percent of their time allocated to cemetery operations, as well as software and operational costs.

The cemetery budget has grown from approximately $120,000.00 in Fiscal Year 2021–2022 to a projected $188,780.17 in Fiscal Year 2026–2027. While service delivery has remained strong, the primary driver of this increase has been wages and fringe benefits, which have grown from approximately $49,000.00 to an estimated $141,780.17 in the upcoming fiscal year. This trend warrants continued evaluation to ensure long-term financial sustainability.

Economic Development

This position was created four years ago and has generated approximately $2.75 million in grant funding for the City of Morenci. This includes:

- Spark Grant for Stephenson Park Reactivation: $863,500.00
- UCF / DNR Downtown Tree Grant: $213,165.00
- MSHDA Housing Readiness Grant: $50,000.00
- MEDC RAP Grant for Shea Accounting in the Old Hardware Store Building: $445,000.00
- MSHDA Housing Rehabilitation Program: $1,180,000.00

The budget for this program is projected to be approximately $100,000.00 in the upcoming fiscal year, covering wages, fringe benefits, and $10,000.00 for an Economic Development Fellow.

Closing

As reflected above, Police, Fire, Cemetery, and core service operations represent a substantial portion of ongoing General Fund costs, despite no changes in service levels within this budget. These are essential services; however, they represent structural expenditures that require continued evaluation to ensure long-term financial sustainability. Moving forward, it will be important to balance service delivery expectations with realistic funding mechanisms, equitable cost-sharing strategies, and disciplined financial planning.

Major and Local Streets Funds

Revenue for both the Major and Local Street Funds is derived solely from State Act 51 distributions, which consist of gas and weight taxes collected through the State Transportation Fund and distributed to local units of government for transportation purposes. These revenues are calculated by the

Michigan Department of Treasury and are subject to fluctuations based on fuel consumption and statewide economic conditions.

Major Streets Fund

The Major Streets Fund is projected to generate total revenues of $382,695.12 in Fiscal Year 2026–2027 and $393,995.98 in Fiscal Year 2027–2028. Total expenditures are budgeted at $373,729.55 in Fiscal Year 2026–2027 and $387,960.02 in Fiscal Year 2027–2028.

For Fiscal Year 2026–2027, construction is planned on Coomer Street between Summit Street and Burley Street at an estimated cost of $190,120.00. In addition, $20,000.00 has been allocated for preventative maintenance through crack sealing. Looking ahead to Fiscal Year 2027–2028, approximately $200,000.00 has been budgeted for future road improvements.

Routine maintenance activities are funded through Act 51 and include ongoing right-of-way maintenance. The budget also includes $5,000.00 for tree removal within the City's right-of-way to support continued street maintenance efforts.

Winter maintenance costs are budgeted at levels consistent with the current fiscal year. While winter severity remains unpredictable, the Major Streets Fund is in a stronger financial position than in prior years, allowing it to better absorb fluctuations in seasonal maintenance costs. These funds may also be used for cold patching, which will remain a priority.

Administrative costs are budgeted at approximately 7.04 percent of Act 51 revenues, which is below the allowable 10 percent threshold. These costs include General Office salaries, fringe benefits, and office-related expenses.

The Major Streets Fund is projected to generate a positive change in fund balance of $8,965.57 in Fiscal Year 2026–2027 and $6,035.95 in Fiscal Year 2027–2028. As a result, fund balance is expected to grow from $207,169.02 to $216,134.60 over the two-year period. Ending fund balance is projected to remain strong at approximately 56.42 percent and 55.90 percent of annual expenditures, respectively.

Local Streets Fund

The Local Streets Fund is projected to generate total revenues of $161,480.44 in Fiscal Year 2026–2027 and $165,538.85 in Fiscal Year 2027–2028. Total expenditures are budgeted at $212,494.72 in Fiscal Year 2026–2027 and $197,156.82 in Fiscal Year 2027–2028.

For Fiscal Year 2026–2027, construction is planned on Cawley Road, including full asphalt replacement, ADA-compliant sidewalk ramps, and new curbing. In addition, $15,000.00 has been allocated for preventative maintenance through crack sealing.

Routine maintenance includes right-of-way upkeep, with $7,500.00 budgeted for tree removal within the City's right-of-way.

Winter maintenance costs are budgeted at levels consistent with the current fiscal year. As with the Major Streets Fund, these funds may also be used for cold patching, which will remain a priority based on roadway conditions.

Administrative costs are budgeted at approximately 8.99 percent of Act 51 revenues, remaining within allowable limits and supporting General Office salaries, fringe benefits, and operational costs.

The Local Streets Fund is projected to operate at a deficit of $(51,014.28) in Fiscal Year 2026–2027 and $(31,617.97) in Fiscal Year 2027–2028. As a result, fund balance is expected to decrease from $171,814.39 to $120,760.42 over the two-year period. Despite this drawdown, fund balance remains at a healthy level, representing approximately 75.24 percent and 65.06 percent of annual expenditures, respectively.

Overall Major and Local Street Funds

The Major Streets Fund remains in a stable financial position, with modest annual increases in fund balance that provide flexibility for future projects and unforeseen costs. The Local Streets Fund, while experiencing a planned drawdown in fund balance, reflects a strategic investment in infrastructure improvements, particularly on Cawley Road.

This approach allows the City to address immediate street needs while maintaining overall financial stability across both funds. As with prior years, winter maintenance costs remain a variable and unpredictable factor. However, current fund balances—particularly within the Major Streets Fund—provide sufficient capacity to absorb fluctuations in seasonal maintenance demands.

Police Equipment, Refuse Fund, Fire Sinking Fund, and Downtown Development Authority (DDA) Fund

No capital projects have been identified for the Police Equipment Fund or the Fire Sinking Fund for Fiscal Year 2026–2027, and no significant activity is anticipated in either fund during this budget cycle. Similarly, the Downtown Development Authority (DDA) Fund is not expected to undertake major capital projects. However, the DDA plans to continue supporting downtown revitalization efforts through façade grant programs for local business owners, as well as funding community events throughout Fiscal Year 2026–2027.

The Refuse Fund will continue to support solid waste services, providing residents with garbage and rubbish collection. The fund is projected to remain stable and is expected to operate without financial concern during the upcoming fiscal year.

EMS Fund

The EMS Fund is projected to generate total revenues of $671,242.67 in Fiscal Year 2026–2027 and $695,740.20 in Fiscal Year 2027–2028. Total expenditures are budgeted at $671,754.27 in Fiscal Year 2026–2027 and $695,740.20 in Fiscal Year 2027–2028.

The EMS Fund is projected to operate at breakeven in Fiscal Year 2026–2027 and at breakeven in Fiscal Year 2027–2028, resulting in a relatively stable fund balance over the two-year period.

A 10 percent increase in special assessment revenue has been included for City of Morenci households, which represents the maximum allowable increase. This increase is necessary to help support ongoing EMS operations.

In addition, a transfer from the General Fund in the amount of $102,062.51 has been budgeted to support EMS services and maintain a balanced budget. This funding approach mirrors the same proportional method used in funding the City's ambulance purchase. To make this happen, the previous agreed upon percentage for the ambulance loan has been applied that divides the deficit to then put together the breakeven point for this fund.

At this time, no revenue contributions have been included from Medina Township or Seneca Township. The City will continue discussions with both townships and will seek additional participation as the fiscal year progresses.

The EMS Fund is projected to decrease slightly from a beginning fund balance of $146,716.34 to $146,204.74 in Fiscal Year 2026–2027 and remain at $146,204.74 in Fiscal Year 2027–2028. Ending fund balance is projected to remain stable at approximately 21.76 percent and 21.01 percent of annual expenditures, respectively.

While the fund remains stable in the short term, ongoing reliance on General Fund support and increased special assessments highlights the need for continued evaluation of the EMS funding structure to ensure long-term financial sustainability.

Water and Sewer Funds

The Water and Sewer Funds are enterprise funds, meaning they are financed and operated in a manner similar to private business enterprises, where services are provided to the public and costs are recovered through user charges.

Water and sewer rates have been recalculated, and the Capital Improvement Plans (CIPs) for both funds have been updated to reflect current and future infrastructure needs.

Water Fund

The Water Fund is projected to generate total revenues of $591,089.00 in Fiscal Year 2026–2027 and $608,589.17 in Fiscal Year 2027–2028. Total expenditures are budgeted at $493,819.69 in Fiscal Year 2026–2027 and $635,163.89 in Fiscal Year 2027–2028.

The Water Fund is projected to generate a surplus of $97,269.31 in Fiscal Year 2026–2027 and operate at a deficit of $(26,574.72) in Fiscal Year 2027–2028, reflecting the timing of capital investments and debt obligations.

Significant effort has been undertaken to develop a comprehensive Capital Improvement Plan (CIP) for the Water Fund. The CIP is proposed to be funded at $210,000 annually, reduced from the previous funding level of $250,000 per year. This adjustment reflects the City's ability to restructure water and sewer rates, including modifying the current 10 percent penalty on utility bills to apply only to past-due balances rather than the total amount owed.

This change allows for a reduction in CIP contributions without materially impacting planned projects, as the City is actively pursuing alternative funding sources, including legislative-directed spending and revolving loan fund programs.

Planned capital projects for the Water Fund include:

- Distribution System Upgrades: $50,000.00
- Lead Line Replacement: $15,000.00
- Total Cost: $65,000.00

The Water Fund has been evaluated holistically, with capital expenditures mapped over time and incorporated into a financial model to determine appropriate rate adjustments. This includes planning for both existing and anticipated debt obligations associated with the Drinking Water Revolving Fund (DWRF) project, which will fund the development of new production wells.

It should be noted that a new bond through the DWRF program is anticipated, with an estimated annual cost of approximately $127,000.00. This obligation has been incorporated into the CIP and is reflected in the water rate structure.

Sewer Fund

The Sewer Fund is projected to generate total revenues of $436,451.00 in Fiscal Year 2026–2027 and $449,319.53 in Fiscal Year 2027–2028. Total expenditures are budgeted at $429,299.39 in Fiscal Year 2026–2027 and $440,243.52 in Fiscal Year 2027–2028.

The Sewer Fund is projected to generate a surplus of $7,151.61 in Fiscal Year 2026–2027 and $9,076.01 in Fiscal Year 2027–2028.

As with the Water Fund, significant effort has been undertaken to develop a comprehensive Capital Improvement Plan (CIP) for the Sewer Fund. The CIP is proposed to be funded at $120,500 annually over the next 20 years, reduced from the previous funding level of $150,500 per year.

This adjustment reflects the restructuring of sewer rates, including modifying the current 10 percent penalty on utility bills to apply only to past-due balances rather than the total amount owed. This change allows for reduced CIP contributions while maintaining planned infrastructure improvements.

Planned capital improvements for the Sewer Fund include:

- Cure-In-Place Piping: $60,000.00
- Total Cost: $60,000.00

The Sewer Fund has been evaluated holistically to identify the timing and scope of future capital expenditures. For the upcoming fiscal year, expenditures include the $60,000 allocation for cure-in-place piping improvements. A sewer rate increase of approximately 1.2 percent is anticipated.

Overall Water and Sewer Funds

Both the Water and Sewer Funds reflect a structured, forward-looking approach to infrastructure planning. The development of updated Capital Improvement Plans allows the City to better align revenues, expenditures, future capital needs, and potential debt obligations.

The proposed rate adjustments are modest and intended to support ongoing system maintenance and long-term capital investment while remaining mindful of affordability for residents. The City will also continue pursuing outside funding opportunities to help manage infrastructure costs and reduce the long-term burden on ratepayers.

For a typical user, the monthly impact is limited. A customer using 1,000 gallons per month would see an increase of approximately $1.20 per month, or $14.40 per year. A customer using 4,000 gallons per month would see an increase of approximately $1.80 per month, or $21.60 per year.

The proposed adjustments include:

Sewer Fund

- Ready-to-Serve charge: $0.22 monthly increase
- Usage charge: $0.05 increase per 1,000 gallons

Water Fund

- Ready-to-Serve charge: $0.78 monthly increase
- Usage charge: $0.15 increase per 1,000 gallons

Equipment Fund

The Equipment Fund is projected to generate total revenues of $165,300.00 in both Fiscal Year 2026–2027 and Fiscal Year 2027–2028. Total expenditures are budgeted at $178,192.95 in Fiscal Year 2026–2027 and $144,058.38 in Fiscal Year 2027–2028.

The fund is projected to operate at a deficit of $(12,892.95) in Fiscal Year 2026–2027, followed by a surplus of $21,241.62 in Fiscal Year 2027–2028, reflecting the timing of capital purchases and ongoing debt obligations.

One capital item has been identified for purchase within this fund—a used work truck at an estimated cost of $35,000.00. Other than these items, no additional major capital purchases are recommended.

The Equipment Fund continues to carry significant debt obligations, including payments for the Department of Public Works (DPW) truck, the street sweeper loan, and the bond associated with the sewer truck. As a result, a large portion of this fund's expenditures is dedicated to debt service.

Overall, the Equipment Fund reflects a focus on maintaining essential equipment while managing existing debt, with limited new capital investment planned over the two-year period.

Challenges Moving Forward

The Fiscal Year 2026–2027 Budget has been developed to maintain existing service levels while continuing to address priority capital needs. As outlined throughout this document, several funds are operating with revenues and expenditures closely aligned, while others rely on planned use of fund balance to support operations and capital improvements.

This structure limits the City's flexibility to respond to unplanned projects or emerging needs during the fiscal year. As a result, projects not identified and prioritized during the budget process will likely need to be deferred and evaluated as part of future budget cycles.

While the City has historically been able to adapt and deliver projects outside of the original budget, doing so under current financial conditions will be increasingly difficult. Moving forward, greater emphasis will need to be placed on long-term planning, prioritization of capital improvements, and alignment of resources with identified needs.

Conclusion

In accordance with the Morenci Code of Ordinances, the City Administrator / City Clerk is required to present a proposed budget to the City Council by or before the fourth Monday in April. The City Charter further requires that the City Council adopt a budget for the upcoming fiscal year no later than the fourth Monday in May.

To support this process, it is recommended that the Finance, Legal, Personnel, and Economic Development Committee review the proposed budget in detail prior to formal consideration. A public hearing will also be scheduled to receive input on the proposed budget and the millages necessary to support City operations.

This budget reflects a balanced approach to maintaining essential services, addressing infrastructure needs, and managing financial resources in a responsible and sustainable manner. Continued collaboration between City Council and administration will be essential as the City navigates financial constraints and plans for future investment.

Thank you for your consideration of this budget and for your continued commitment to the City of Morenci.

Sincerely,

Jeffrey D. Bell
City Administrator / City Clerk



CITY OF MORENCI, MI

"One Team, One Town, One Family"

FISCAL YEAR 2026 – 2027 BUDGET

PROPOSED TO THE MORENCI CITY COUNCIL
ON APRIL 27, 2026

City of Morenci

2026 – 2027 Budget Overview

Administrative Office of the City Superintendent / City Clerk

General Fund Revenue

Fiscal Year 2026 - 2027		**Prospective Amount for Fiscal Year 2027 - 2028**
Property Taxes	761,697.77	784,548.71
Cable Franchise Fee	5,500.00	5,500.00
State Revenue Sharing (sales tax)	315,000.00	324,450.00
Interest Income	20,000.00	20,000.00
Annual State MI Main Fee	9,500.00	9,500.00
Lease / Rental Income	-0-	-0-
Pen & Int on Taxes	16,000.00	16,000.00
Medical Marihuana License Fees	30,000.00	35,000.00
Local Comm Stab Auth PA 86	34,000.00	34,000.00
Adult Marihuana License Fees	75,000.00	80,000.00
Sales Tax from Med Marihuana Fac	270,000.00	300,000.00
All Other Revenue	31,000.00	5,000.00
TOTAL REVENUE	**1,567,697.77**	**1,613,998.71**

Revenue Assumptions

Revenue assumptions were made that resulted in the following:

- Property tax revenue increasing by 2.71 percent for this fiscal year and 3.00 percent for next fiscal year.
- Revenue sharing increasing 3.00 percent for next fiscal year, while it was reworked based on state revenue sharing numbers for this fiscal year.
- Medical Marijuana License Fees and Adult Marijuana License Fees This number has decreased in the next fiscal year from where we have been budgeting, as we are seeing the sales tax revenue starting to decrease based on policy decisions by the state legislature in the past year.

Expenditure Assumptions

Expenditure assumptions were made that resulted in the following:

- A "median" three percent increase was factored in for City Employees.
- Health insurance of 12 percent was budgeted beginning January 1, 2027 and the same was budgeted for all of the next fiscal year.
- A ten percent increase was budgeted for General Liability Insurance and Workers Compensation Insurance for this fiscal year and the next fiscal year.

City Council

Fiscal Year 2026 - 2027

Revenue	Expense	Excess Rev./(Expense)	% of Gen Fund
-0-	92,826.06	(92,826.06)	5.31%

Fiscal Year 2027 - 2028

Revenue	Expense	Excess Rev./(Expense)	% of Gen Fund
-0-	94,459.47	(94,459.47)	5.25%

This portion of the budget includes expenses for organizational dues and memberships, including Lenawee Now, the Michigan Municipal League, and the Region II Planning Commission. It also covers professional service costs, including legal fees for the City Attorney and prosecution services provided by the County Prosecutor.

Additionally, this section accounts for ongoing operational costs such as errors and omissions insurance (projected to increase by approximately 10 percent annually), audit services (also projected to increase by approximately 10 percent annually), and website-related costs associated with Morenci Area Schools. Funds in the amount of $1,500 have also been allocated for City Council professional development.

This budget further includes funding for the City of Morenci's annual website fees. It should also be noted that "Information Technology" has been separated into its own category within this section. Information Technology costs are projected to be approximately $45,000 annually through Accelera.

Mayor

Fiscal Year 2026 - 2027

Revenue	Expense	Excess Rev./(Expense)	% of Gen Fund
-0-	-0-	-0-	0.00%

Fiscal Year 2027 - 2028

Revenue	Expense	Excess Rev./(Expense)	% of Gen Fund
-0-	-0-	-0-	0.00%

This is part of the City Council Department of the General Fund.

Election Commission

Fiscal Year 2026 - 2027

Revenue	Expense	Excess Rev./(Expense)	% of Gen Fund
-0-	9,500.00	(9,500.00)	0.54%

Fiscal Year 2027 - 2028

Revenue	Expense	Excess Rev./(Expense)	% of Gen Fund
-0-	5,500.00	(5,500.00)	0.31%

The City of Morenci is responsible for administering elections in May, August, and November of each year, when scheduled. Budgeted costs include compensation for election inspectors, printing and publishing expenses, ballot printing, and transportation of ballots to the Lenawee County Clerk following the close of polls on election night.

For Fiscal Year 2026–2027, elections are anticipated in August (State Primary) and November (State General). For Fiscal Year 2027–2028, an election is anticipated only in November.

Assessor

Fiscal Year 2026 - 2027

Revenue	Expense	Excess Rev./(Expense)	% of Gen Fund
-0-	19,500.00	(19,500.00)	1.12%

Fiscal Year 2027 - 2028

Revenue	Expense	Excess Rev./(Expense)	% of Gen Fund
-0-	22,500.00	(22,500.00)	1.08%

The City contracts with Renius & Renius for assessing services. In order to perform such services, the City of Morenci pays Renius & Renius $19,500.00 a year. Renius & Renius prepares both the summer and winter tax rolls for the municipality.

The contract for Renius & Renius does end prior to Fiscal Year 2027 – 2028, so that number has been adjusted up to account for a new contract with the firm.

City Superintendent / City Clerk & General Office

Fiscal Year 2026 - 2027

Revenue	Expense	Excess Rev./(Expense)	% of Gen Fund
-0-	60,329.68	(60,329.68)	3.45%

Fiscal Year 2027 - 2028

Revenue	Expense	Excess Rev./(Expense)	% of Gen Fund
-0-	63,192.49	(63,192.49)	3.51%

This portion of the budget provides funding for the services of the City Superintendent / City Clerk. It should be noted that salary and wage costs for this position are not fully allocated within this section, as they are proportionally distributed across multiple funds, including the General Office budget, Major and Local Streets Administrative budgets, Water and Sewer budgets, and the Equipment Fund. A wage increase has been projected for this position, consistent with other City of Morenci administrative staff.

Funds have also been allocated to support professional development opportunities for the City Superintendent / City Clerk, allowing for continued education and participation in municipal training programs that benefit the City. Additional costs within this section include general office supplies, copier expenses, and audit services for the General Fund, with audit costs projected to increase by approximately 10 percent annually.

Board of Review

Fiscal Year 2026 - 2027

Revenue	Expense	Excess Rev./(Expense)	% of Gen Fund
-0-	1,200.00	(1,200.00)	0.07%

Fiscal Year 2027 - 2028

Revenue	Expense	Excess Rev./(Expense)	% of Gen Fund
-0-	1,200.00	(1,200.00)	0.07%

This part of the budget deals with expenses related to the Board of Review. Board of Review members are paid for their services.

Code Enforcement / Planning Commission / Zoning

Fiscal Year 2026 - 2027

Revenue	Expense	Excess Rev./(Expense)	% of Gen Fund
800.00	6,576.00	(5,776.00)	0.38%

Fiscal Year 2027 - 2028

Revenue	Expense	Excess Rev./(Expense)	% of Gen Fund
800.00	6,576.00	(5,776.00)	0.37%

The City maintains a Code Enforcement, Planning Commission, and Zoning Department, which is directed and supervised by the City Superintendent / City Clerk. Members of the Planning Commission and Zoning Board of Appeals (ZBA) are compensated for their service at a rate of $20.00 per meeting.

This portion of the budget also provides funding for a Code and Zoning Administrator, including associated professional development. Departmental revenue is generated through site plan reviews, zoning variance requests, and zoning compliance permits. Permit revenue has historically remained consistent at approximately $800 annually, which is the projected amount for the upcoming fiscal year.

It should be noted that the Building Inspector also serves as the Zoning Administrator, with wages paid through the Building Department. Additionally, a Police Officer serves as the Code Enforcement Officer, with compensation allocated within this department.

City Treasurer

Fiscal Year 2026 - 2027

Revenue	Expense	Excess Rev./(Expense)	% of Gen Fund
28,369.39	57,664.63	(29,295.24)	3.30%

Fiscal Year 2027 - 2028

Revenue	Expense	Excess Rev./(Expense)	% of Gen Fund
29,205.47	60,137.24	(30,931.77)	3.34%

Revenue allocated to this budget is derived from administrative fees related to tax collection, dog license registration, and the sale of rubbish tags. These revenues are used to offset expenditures for salaries and fringe benefits for general office staff.

Additionally, $3,000 has been budgeted for professional development for the City Treasurer, including attendance at the Michigan Municipal Treasurer's Association Basic Training Institute in 2026. This training is considered essential for the continued development and effectiveness of the Treasurer. Other expenses within this section include annual support costs for BS&A Software applications, excluding the Cemetery Program.

General Government

Fiscal Year 2026 - 2027

Revenue	Expense	Excess Rev./(Expense)	% of Gen Fund
-0-	-0-	-0-	0.00%

Fiscal Year 2027 - 2028

Revenue	Expense	Excess Rev./(Expense)	% of Gen Fund
-0-	-0-	-0-	0.00%

Employee Medical Benefit used to be a reimbursement for all employees for prescriptions. Funds are no longer allocated to this part of the budget, as the fringe benefit is no longer offered by the municipality.

Cemetery

Fiscal Year 2026 - 2027

Revenue	Expense	Excess Rev./(Expense)	% of Gen Fund
29,000.00	188,780.17	(159,780.17)	10.80%

Fiscal Year 2027 - 2028

Revenue	Expense	Excess Rev./(Expense)	% of Gen Fund
29,000.00	195,695.25	(166,695.25)	10.88%

The City's cemetery generates revenue from grave openings, marker foundations, and cemetery lot sales. Based on historical trends, revenue is projected at approximately $29,000 for the upcoming fiscal year. While this projection may be somewhat optimistic, recent increases in lot sales support this estimate.

This portion of the budget also covers personnel costs for two (2) City employees who perform grave openings and general cemetery maintenance, with approximately 66 percent of their time allocated to cemetery operations. Additionally, the budget includes the annual cost of the cemetery management software required for ongoing operations.

Capital and operational expenses include $5,000 budgeted for tree removal and planting within the cemetery, as well as $10,000 allocated for operating supplies.

Building & Grounds

Fiscal Year 2026 - 2027

Revenue	Expense	Excess Rev./(Expense)	% of Gen Fund
-0-	162,244.38	(162,244.38)	9.28%

Fiscal Year 2027 - 2028

Revenue	Expense	Excess Rev./(Expense)	% of Gen Fund
-0-	133,721.36	(133,721.36)	7.43%

Each year, the need for maintenance and improvements to City of Morenci buildings and City-owned properties continues to increase. This portion of the budget reflects those ongoing needs.

One capital project has been identified for this fiscal year: the reorganization of City Hall, which is a carryover from Fiscal Year 2025–2026. The total project cost is estimated between $35,000 and $40,000. This allocation allows for approximately $5,000 to remain available within the Repairs & Maintenance / Building Improvements line item to address additional unforeseen needs that may arise.

Library

Fiscal Year 2026 - 2027

Revenue	Expense	Excess Rev./(Expense)	% of Gen Fund
-0-	-0-	-0-	0.00%

Fiscal Year 2027 - 2028

Revenue	Expense	Excess Rev./(Expense)	% of Gen Fund
-0-	-0-	-0-	0.00%

The Stair Public Library turned into the Stair District Library at the beginning of the 2015. With such occurring, a successful millage was passed in August of 2015 leading the City's General Fund to no longer be responsible for funding the general operations of the Stair District Library.

Police Department

Fiscal Year 2026 - 2027

Revenue	Expense	Excess Rev./(Expense)	% of Gen Fund
4,800.00	636,139.32	(631,139.32)	36.38%

Fiscal Year 2027 - 2028

Revenue	Expense	Excess Rev./(Expense)	% of Gen Fund
4,800.00	577,893.44	(573,093.44)	32.13%

Revenue for the Police Department is projected to remain consistent with the current fiscal year, and the budget reflects this assumption.

On the expenditure side, salaries and fringe benefits have been budgeted to support 8,760 hours of coverage annually, with an additional 600 hours allocated for overtime. This level of staffing allows for minimal overlap between officers while maintaining 24-hour, 7-day-a-week coverage. It should be noted, however, that full staffing may not be achieved, as law enforcement recruitment challenges persist nationwide. As a result, actual wage expenditures may be lower than budgeted if shifts remain unfilled or scheduled hours are not fully utilized. A wage increase has been projected for the Chief of Police position consistent with other City of Morenci administrative staff and to better align the position wages within the structure of the department.

The budget also includes the purchase of one police vehicle in Fiscal Year 2026–2027 at an estimated cost of $75,000, with $26,000 allocated from the Police Equipment Fund to offset the expense. No vehicle purchases are planned for Fiscal Year 2027–2028. Staffing levels, hours, and shift coverage are projected to remain consistent across both fiscal years.

Fire Department

Fiscal Year 2026 - 2027

Revenue	Expense	Excess Rev./(Expense)	% of Gen Fund
105,200.40	272,656.84	(167,456.44)	15.31%

Fiscal Year 2027 - 2028

Revenue	Expense	Excess Rev./(Expense)	% of Gen Fund
108,356.41	275,618.57	(167,262.16)	15.05%

Funds have been allocated that will solely allow for the continued operations of the Morenci Fire Department at its current level. $20,000.00 has been budgeted for capital outlay.

Building / Electrical / Rental Inspection Department

Fiscal Year 2026 - 2027

Revenue	Expense	Excess Rev./(Expense)	% of Gen Fund
11,000.00	17,900.80	(6,900.80)	1.02%

Fiscal Year 2027 - 2028

Revenue	Expense	Excess Rev./(Expense)	% of Gen Fund
11,000.00	17,900.80	(6,900.80)	1.00%

This section of the budget allows for building inspections. The City of Morenci has its own building inspector and electrical inspector and this part of the budget pays for such.

Misc. Public Works

Fiscal Year 2026 - 2027

Revenue	Expense	Excess Rev./(Expense)	% of Gen Fund
800.00	52,000.00	(51,200.00)	2.97%

Fiscal Year 2027 - 2028

Revenue	Expense	Excess Rev./(Expense)	% of Gen Fund
800.00	52,000.00	(51,200.00)	2.89%

This portion of the budget covers costs associated with street and traffic lighting, tree planting, and sidewalk maintenance. Continued diligence in identifying and reporting streetlight outages may help reduce overall costs in this category. Achieving such savings will depend on staff consistently monitoring outages and reporting them in a timely manner.

Recycling and Brush Collection

Fiscal Year 2026 - 2027

Revenue	Expense	Excess Rev./(Expense)	% of Gen Fund
-0-	34,401.41	(34,401.41)	1.97 %

Fiscal Year 2027 - 2028

Revenue	Expense	Excess Rev./(Expense)	% of Gen Fund
-0-	35,209.80	(35,209.80)	1.96%

This portion of the budget covers brush and leaf collection services within the City, as well as other related activities such as dumpster services at the DPW facility. These services are performed in-house by the Department of Public Works (DPW), which remains the most cost-effective approach for the City of Morenci at this time.

Brush collection is scheduled every Monday from May through October, while leaf collection is conducted throughout the month of November.

Parks

Fiscal Year 2026 - 2027

Revenue	Expense	Excess Rev./(Expense)	% of Gen Fund
750.00	69,775.53	(69,775.53)	3.99%

Fiscal Year 2027 - 2028

Revenue	Expense	Excess Rev./(Expense)	% of Gen Fund
750.00	71,387.08	(71,387.08)	3.97%

The Parks budget provides for salaries and fringe benefits for park maintenance, the Day Recreation Program, and general park operations. Funds have been budgeted to have a Day Recreation Program starting in July.

Community & Economic Development

Fiscal Year 2026 - 2027

Revenue	Expense	Excess Rev./(Expense)	% of Gen Fund
-0-	100,995.71	(100,995.71)	5.78%

Fiscal Year 2027 - 2028

Revenue	Expense	Excess Rev./(Expense)	% of Gen Fund

-0-	93,620.58	(93,620.58)	5.20%

This portion of the budget covers the Community & Economic Development position that was created in 2022. It includes both salary and benefits paid for the position. A wage increase has been projected for this position, consistent with other City of Morenci administrative staff.

Transfers Out

Fiscal Year 2026 - 2027

Revenue	Expense	Excess Rev./(Expense)	% of Gen Fund
-0-	132,490.51	(132,490.51)	---

Fiscal Year 2027 - 2028

Revenue	Expense	Excess Rev./(Expense)	% of Gen Fund
-0-	130,938.98	(130,938.98)	---

Three transfers are planned for the fiscal year. They are:

- $102,062.51 to the Morenci Area EMS to balance revenue and expenditures. (This decreases to a projected $90,036.50 for Fiscal Year 2027 – 2028.)
- $30,428.00 to the 2018 Capital Improvement Fund to pay on bond.

	FY 26 / 27	FY 27 / 28
CHANGE TO FUND BALANCE	(166,563.49)	(38,840.48)
PROJECTED BEGINNING FUND BALANCE	503,809.60**	337,246.12
PROJECTED ENDING FUND BALANCE	337,246.12	298,405.64
PROJECTED ENDING PERCENTAGE OF FUND BALANCE AGAINST ALL EXPENDITURES	17.61%	16.24%

**** This is likely to be more depending on when the NWD Building is sold.**

Major Streets

Fiscal Year 2026 – 2027

Revenue	Expense	Excess Rev./(Expense)
382,695.12	373,729.55	8,965.57

Fiscal Year 2027 – 2028

Revenue	Expense	Excess Rev./(Expense)
393,995.98	387,960.02	6,035.95

Major Streets revenue is made up solely of State Act 51 (weight and gas taxes). Act 51 revenue is from the State Transportation Fund.

Major Streets *Cont'd*

Construction: Construction is expected to happen this next fiscal year on Coomer Street between Summit Street and Burley Street. The cost is estimated at $190,120.00. Funds for crack sealing in the amount of $20,000.00 has been allocated, as well. $200,000.00 in Major Streets road funding have been budgeted for Fiscal Year 2027 – 2028.

Routine maintenance: Act 51 allows for routine maintenance costs to be expended from Act 51.

We have also budgeted $5,000.00 to remove trees from the City's right-of-way to continue our routine for right-of-way street maintenance.

Winter Maintenance: Budgeted numbers reflect the same activity level as the 2025 / 2026 budget. These funds, though, can be used to cold patch and a priority on such will be made.

Administrative Costs: Act 51 allows municipalities to budget for up to 10 percent for administrative costs against projected revenues. We have gone ahead and budgeted 7.04 percent of Act 51 revenue for General Office salaries and fringe benefits, as well as office supply costs to our Major Streets Fund. The City has historically taken advantage of this provision by budgeting for such costs around the 10 percent mark.

Fund Balance: We are projecting an increase of $8,965.57 for the Major Streets Fund.

	FY 26 / 27	**FY 26 / 27**
CHANGE TO FUND BALANCE	**8,965.57**	**6,035.95**
PROJECTED BEGINNING FUND BALANCE	**207,169.02**	**216,134.60**
PROJECTED ENDING FUND BALANCE	**216,134.60**	**222,170.55**
PROJECTED ENDING PERCENTAGE OF FUND BALANCE AGAINST ALL EXPENDITURES	**57.83%**	**57.27%**

Local Streets

Fiscal Year 2026 – 2027

Revenue	Expense	Excess Rev./(Expense)
161,480.44	212,494.72	(51,014.28)

Fiscal Year 2027 – 2028

Revenue	Expense	Excess Rev./(Expense)
165,538.85	197,156.82	(31,617.97)

Local Street revenue consists of State Act 51.

Construction: Construction is expected to happen this next fiscal year on Cawley Road with all asphalt redone and then ADA handicap sidewalk ramps and new curbing. Funds for crack sealing in the amount of $15,000.00 has been allocated, as well.

We have also budgeted $7,500.00 to remove trees from the City's right-of-way to continue our routine for right-of-way street maintenance.

Local Streets
Continued

Routine Maintenance: $15,000.00 has been budgeted for crack sealing.

Winter Maintenance: Budgeted numbers reflect the same activity level as the 2025 / 2026 budget. These funds, though, can be used to cold patch and a priority on such will be made.

Administrative Costs: Act 51 allows municipalities to charge up to 10 percent for administrative costs against Act 51 revenue. We have budgeted around 8.99 percent in administrative costs for General Office salaries and fringe benefits, as well as office supply costs to our Local Streets Budget.

Fund Balance: We are projecting a decrease of $51,014.28 for the Local Streets Fund.

	FY 26 / 27	FY 27 / 28
CHANGE TO FUND BALANCE	(51,014.28)	(31,617.97)
PROJECTED BEGINNING FUND BALANCE	171,814.39	120,760.42
PROJECTED ENDING FUND BALANCE	120,760.42	89,098.80
PROJECTED ENDING PERCENTAGE OF FUND BALANCE		

AGAINST ALL EXPENDITURES	56.82%	45.18%

Refuse Fund

Fiscal Year 2026 – 2027

Revenue	Expense	Excess Rev./(Expense)
201,162.09	202,162.09	(1,000.00)

Fiscal Year 2027 – 2028

Revenue	Expense	Excess Rev./(Expense)
207,136.95	208,136.95	(1,000.00)

This fund is used to pay for our contract with LRS for garbage / rubbish pickup. The difference between the LRS contract and the revenue received is due to penalty and interest on utility bills not paid. Bulky item dumpsters that are placed at the DPW are paid for out of this fund. The increase in revenue is three (3) percent to coincide with the three (3) percent refuse rate increase.

	FY 26 / 27	FY 27 / 28
CHANGE TO FUND BALANCE	(1,000.00)	(1,000.00)
PROJECTED BEGINNING FUND BALANCE	92,783.74	91,783.74
PROJECTED ENDING FUND BALANCE	91,783.74	90,783.74
PROJECTED ENDING PERCENTAGE OF FUND BALANCE AGAINST ALL EXPENDITURES	45.40%	43.62%

Downtown Development Authority

Fiscal Year 2025 - 2026

Revenue	Expense	Excess Rev./(Expense)
36,486.10	29,445.00	7,041.10

The Downtown Development Authority (DDA) has several projects that they plan to fund this next fiscal year, such as façade grants and events.

	FY 25 / 26
CHANGE TO FUND BALANCE	7,041.10
PROJECTED BEGINNING FUND BALANCE	81,489.24

PROJECTED ENDING FUND BALANCE	**88,530.34**
PROJECTED ENDING PERCENTAGE OF FUND BALANCE AGAINST ALL EXPENDITURES	**300.66%**

EMS Fund

Fiscal Year 2026 – 2027

Revenue	Expense	Excess Rev./(Expense)
671,754.27	671,754.27	-0-

Fiscal Year 2027 – 2028

Revenue	Expense	Excess Rev./(Expense)
695,740.20	695,740.20	-0-

This fund will see an increase in 10 percent for special assessment revenue from City of Morenci households. There is also a transfer from the General Fund in the amount of $102,062.51 to match the number amount needed to breakeven if the same percentages are applied to EMS Funding that has been applied to the funding of a new ambulance.

	FY 26 / 27	FY 27 / 28
CHANGE TO FUND BALANCE	**-0-**	**-0-**
PROJECTED BEGINNING FUND BALANCE	**146,716.34**	**146,204.74**
PROJECTED ENDING FY FUND BALANCE	**146,204.74**	**146,204.74**
PROJECTED ENDING PERCENTAGE OF FUND BALANCE AGAINST ALL EXPENDITURES	**21.84%**	**21.01%**

Water Fund

Fiscal Year 2026 – 2027

Revenue	Expense	Excess Rev./(Expense)
591,089.00	493,819.69	97,269.31

Fiscal Year 2027 – 2028

Revenue	Expense	Excess Rev./(Expense)
608,589.17	635,163.89	(26,574.72)

Significant effort has been undertaken to develop a comprehensive Capital Improvement Plan (CIP) for the Water Fund. The CIP is proposed to be funded at

$210,000 annually, reduced from the previous funding level of $250,000 per year. This adjustment reflects the City's ability to restructure water and sewer rates, including modifying the current 10 percent penalty on utility bills to apply only to past-due balances rather than the total amount owed.

This change allows for a reduction in CIP contributions without materially impacting planned projects, as the City is actively pursuing alternative funding sources, including legislative-directed spending and revolving loan fund programs, to address long-term infrastructure needs.

Water rates are projected to increase by 3.2 percent. The Water Fund has been evaluated holistically, with capital expenditures mapped over time and incorporated into a financial model to determine appropriate rate adjustments.

Considerable time and analysis have gone into identifying and prioritizing CIP projects for the Water Fund. This includes planning for both existing and anticipated debt obligations associated with the Drinking Water Revolving Fund (DWRF) project, which will fund the development of new production wells.

Sewer Fund

Fiscal Year 2026 – 2027

Revenue	Expense	Excess Rev./(Expense)
436,451.00	429,299.39	7,151.61

Fiscal Year 2027 – 2028

Revenue	Expense	Excess Rev./(Expense)
449,319.53	440,243.52	9,076.01

Significant effort has been undertaken to develop a comprehensive Capital Improvement Plan (CIP) for the Sewer Fund. The CIP is proposed to be funded at $120,500 annually over the next 20 years, reduced from the previous funding level of $200,000 per year. This adjustment reflects the City's ability to restructure sewer rates, including modifying the current 10 percent penalty on utility bills to apply only to past-due balances rather than the total amount owed.

This change allows for a reduction in CIP contributions without materially impacting planned projects, as the City is actively pursuing alternative funding sources, including legislative-directed spending and revolving loan fund programs, to address long-term infrastructure needs.

As part of this process, the Sewer Fund has been evaluated holistically to identify the timing and scope of future capital expenditures.

For the upcoming fiscal year, expenditures in the Sewer Fund are projected to increase by $7,151.61, which includes $60,000 allocated for cure-in-place piping

improvements. A sewer rate increase of approximately 1.2 percent is also anticipated.

Equipment Fund

Fiscal Year 2026 – 2027

Revenue	Expense	Excess Rev./(Expense)
165,300.00	178,192.95	(12,892.95)

Fiscal Year 2027 – 2028

Revenue	Expense	Excess Rev./(Expense)
165,300.00	144,058.38	21,241.62

One project has been budgeted for the Equipment Fund, which is the purchase of a used work truck for $35,000.00. Other than that, this fund is heavily paying on debt now with the DPW Truck Payment, Street Sweeper Loan, and the Bond for the Sewer Truck.

FUND 101:	**GENERAL FUND**	7/1/2027 - 6/30/2028	7/1/2026 - 6/30/2027	7/1/2025 - 6/30/2026	7/1/2025 - 6/30/2026	7/1/2024 - 6/30/2025
Footnote		Proposed	Proposed	Adopted	As of April 2, 2026	Actual as of June 30, 2025
	FUNDS FWD/WALKING PATH CD	0.00	0.00	0.00	0.00	0.00
	FUNDS FWD/ICE GRANT	0.00	0.00	0.00	0.00	0.00
	FUNDS FWD SAVINGS	0.00	0.00	0.00	0.00	0.00
	REAL/PERSONAL PROP TAXES	784,548.71	761,697.77	737,479.21	609,934.95	730,964.34
	LOCAL COMM STAB AUTH PA86	34,000.00	34,000.00	34,000.00	17,676.60	41,932.60
	DELQ IFT TAXES	0.00	0.00	0.00	0.00	0.00
	DELQ TAXES	0.00	0.00	0.00	0.00	0.00
	DELQ PILOT TAX	0.00	0.00	0.00	0.00	0.00
	PEN & INT ON TAXES	16,000.00	16,000.00	16,000.00	6,479.87	4,671.20
	OTHER FEDERAL GRANTS	0.00	0.00	0.00	0.00	0.00
	STATE-SHARED REVENUE	324,450.00	315,000.00	342,784.00	164,762.00	323,589.00
	ANNUAL STATE MI MAIN FEE	9,500.00	9,500.00	9,500.00	0.00	11,961.91
	MISC REVENUES	5,000.00	5,000.00	6,000.00	3,161.79	10,710.31
	MISC REIMBURSED ACTIVITY	0.00	0.00	0.00	-2,397.50	11,035.02
	EMS/OFFICE TRANSFER IN	0.00	0.00	0.00	0.00	0.00
	LEASE/RENTAL INCOME	0.00	0.00	12,500.00	11,184.67	14,059.98
	DONATIONS/CONTRIBUTIONS	0.00	0.00	0.00	0.00	6,860.00
	FRANCHISE FEES INCOME	5,500.00	5,500.00	5,500.00	4,185.55	6,413.80
	SALE OF PROPERTY	0.00	0.00	0.00	0.00	90,000.00
	INTEREST INCOME	20,000.00	20,000.00	20,000.00	19,717.76	29,571.16
	DDA/CHAMBER: ICE GRANT	0.00	0.00	0.00	0.00	0.00
	TRANSFER IN/EMS ADMIN	0.00	0.00	0.00	0.00	0.00
	MEDICAL MARIHUANA FACILITIES LICENSING	35,000.00	30,000.00	25,000.00	20,000.00	30,000.00
	SALES TAX FROM MEDICAL MARIHUANA FACILITIES	300,000.00	270,000.00	290,000.00	270,085.50	293,376.50
	ADULT USE FACILITIES	80,000.00	75,000.00	75,000.00	85,000.00	75,000.00
	STATE GRANT REVENUE (MATCH EXPENDITURE)	0.00	0.00	25,000.00	0.00	25,000.00
	TRANSFER FROM FIRE SINKING FOR CASCADE	0.00	0.00	0.00	0.00	0.00
	TRANSFER FROM SEWER FOR LINE REPAIR	0.00	0.00	0.00	0.00	0.00
	BOND ISSUANCE PROCEEDS	0.00	0.00	0.00	0.00	0.00
	TRANSFER IN (BRIDGE)	0.00	0.00	0.00	0.00	0.00
	TRANSFER IN (POLICE EQUIPMENT)	0.00	26,000.00	0.00	0.00	0.00
	SPARK GRANT REIMBURSEMENT FOR PARKS	0.00	0.00	202,602.00	202,602.00	0.00
	DNR GRANT REVENUE FOR TREES	0.00	0.00	12,045.17	12,045.17	0.00
	OTHER STATE GRANTS	0.00	0.00	803.83	983.97	0.00
	TRANSFER FROM CDBG FUND LEFT OVER FUNDS	0.00	0.00	66,976.20	66,976.20	0.00
UNDESIGNATED REVENUE		1,613,998.71	1,567,697.77	1,881,190.41	1,492,398.53	1,705,145.82
CITY COUNCIL		7/1/2027 - 6/30/2028	7/1/2026 - 6/30/2027	7/1/2025 - 6/30/2026	7/1/2025 - 6/30/2026	7/1/2024 - 6/30/2025
(REVENUES)		Proposed	Proposed	Adopted	As of April 2, 2026	Actual as of June 30, 2025
	NO REVENUE FOR THIS ACCOUNT	0.00	0.00	0.00	0.00	0.00
TOTAL REVENUE		0.00	0.00	0.00	0.00	0.00
(EXPENDITURES)						
	SALARIES & WAGES	1,920.00	1,920.00	1,920.00	1,600.00	1,904.62
	EMS/FIRE/LIBRARY MEETINGS	0.00	0.00	0.00	0.00	0.00
	SOCIAL SECURITY	146.88	146.88	146.88	122.40	145.69
	OFFICE SUPPLIES	500.00	500.00	500.00	12.93	485.19
	NEW EQUIPMENT	0.00	0.00	0.00	0.00	0.00

	WEB DESIGN/MAINT	3,675.00	3,675.00	3,675.00	0.00	3,675.00
	AUDIT	0.00	0.00	0.00	0.00	0.00
	PROFESSIONAL SERVICES/ATTY	12,500.00	12,500.00	15,000.00	4,565.48	6,017.92
	DUES & MEMBERSHIPS	7,000.00	7,000.00	7,000.00	4,212.90	3,014.90
	CONTRACT SERVICES - GRANT	0.00	0.00	0.00	0.00	0.00
	TRAVEL AND MISC EXPENSES	1,500.00	1,500.00	1,500.00	268.31	35.00
	MEMORIAL DAY,FLAGS,ETC.	750.00	750.00	750.00	250.00	275.98
	PRINTING & PUBLISHING	1,500.00	1,500.00	3,000.00	0.00	0.00
	FRINGE BENEFIT COST	0.00	0.00	0.00	0.00	0.00
	ERRORS/OMISSIONS LIABILITY	17,967.59	16,334.18	14,849.25	14,849.25	14,014.88
	MISC AND/OR ALLOCATIONS	2,000.00	2,000.00	2,000.00	1,205.00	19,202.35
	MISC REIMBURSED ACTIVITY	0.00	0.00	0.00	0.00	0.00
	ECONOMIC DEVELOPMENT	0.00	0.00	0.00	0.00	0.00
	INFORMATION TECHNOLOGY SERVICES	45,000.00	45,000.00	45,000.00	40,083.28	42,902.26
TOTAL EXPENSE		94,459.47	92,826.06	95,341.13	67,169.55	91,673.79
EXCESS REVENUE OR EXPENSE		94,459.47	92,826.06	95,341.13	67,169.55	91,673.79
CITY COUNCIL EXPENDITURES AS A PERCENTAGE OF ALL GENERAL FUND REV		5.25%	5.31%	4.43%	3.83%	3.89%
MAYOR		7/1/2027 - 6/30/2028	7/1/2026 - 6/30/2027	7/1/2025 - 6/30/2026	7/1/2025 - 6/30/2026	7/1/2024 - 6/30/2025
(REVENUES)		Proposed	Proposed	Adopted	As of April 2, 2026	Actual as of June 30, 2025
	NO REVENUE FOR THIS ACCOUNT	0.00	0.00	0.00	0.00	0.00
TOTAL REVENUE		0.00	0.00	0.00	0.00	0.00
(EXPENDITURES)						
	SALARIES & WAGES	0.00	0.00	0.00	0.00	0.00
	SOCIAL SECURITY	0.00	0.00	0.00	0.00	0.00
	TRAVEL & MISC EXPENSES	0.00	0.00	0.00	443.20	0.00
	ERRORS/OMISSIONS LIABILITY	0.00	0.00	0.00	0.00	0.00
TOTAL EXPENSE		0.00	0.00	0.00	443.20	0.00
EXCESS REVENUE OR EXPENSE		0.00	0.00	0.00	-443.20	0.00
MAYOR EXPENDITURES AS A PERCENTAGE OF ALL GENERAL FUND REV		0.00%	0.00%	0.00%	0.00%	0.00%
ELECTION COMMISSION		7/1/2027 - 6/30/2028	7/1/2026 - 6/30/2027	7/1/2025 - 6/30/2026	7/1/2025 - 6/30/2026	7/1/2024 - 6/30/2025
(REVENUES)		Proposed	Proposed	Adopted	As of April 2, 2026	Actual as of June 30, 2025
	NO REVENUE FOR THIS ACCOUNT	0.00	0.00	0.00	0.00	0.00
TOTAL REVENUE		0.00	0.00	0.00	0.00	0.00
(EXPENDITURES)						
	ELECTION BOARD	1,000.00	2,000.00	690.00	690.00	1,920.00
	SOCIAL SECURITY	0.00	0.00	0.00	0.00	0.00
	OVERTIME	0.00	0.00	0.00	0.00	0.00
	OFFICE SUPPLIES & POSTAGE	1,000.00	1,000.00	592.04	675.04	998.41
	OPERATING SUPPLIES	3,000.00	6,000.00	2,377.36	2,992.36	4,146.55
	TRAVEL AND MISC EXPENSE	250.00	250.00	101.06	159.06	455.97
	PRINTING & PUBLISHING	250.00	250.00	123.23	123.23	492.57
TOTAL EXPENSE		5,500.00	9,500.00	3,883.69	4,639.69	8,013.50
EXCESS REVENUE OR EXPENSE		-5,500.00	-9,500.00	-3,883.69	-4,639.69	-8,013.50

ELECTION COMMISSION EXPENDITURES AS A PERCENTAGE OF ALL GENERAL FUND REV		0.31%	0.54%	0.18%	0.26%	0.34%
ASSESSOR		7/1/2027 - 6/30/2028	7/1/2026 - 6/30/2027	7/1/2025 - 6/30/2026	7/1/2025 - 6/30/2026	7/1/2024 - 6/30/2025
(REVENUES)		Proposed	Proposed	Adopted	As of April 2, 2026	Actual as of June 30, 2025
	NO REVENUE FOR THIS ACCOUNT	0.00	0.00	0.00	0.00	0.00
TOTAL REVENUE		0.00	0.00	0.00	0.00	0.00
(EXPENDITURES)						
	OFFICE SUPPLIES/COMPUTER	0.00	0.00	0.00	0.00	0.00
	ASSESSING CHARGES	22,500.00	19,500.00	19,500.00	16,284.18	17,907.64
	MISCELLANEOUS	0.00	0.00	0.00	0.00	0.00
TOTAL EXPENSE		22,500.00	19,500.00	19,500.00	16,284.18	17,907.64
EXCESS REVENUE OR EXPENSE		-22,500.00	-19,500.00	-19,500.00	-18,000.00	-18,000.00
ASSESSOR EXPENDITURES AS A PERCENTAGE OF ALL GENERAL FUND REVENUE		1.25%	1.12%	0.91%	0.93%	0.76%
CITY ADMINISTRATOR / CLERK & GENERAL OFFICES		7/1/2027 - 6/30/2028	7/1/2026 - 6/30/2027	7/1/2025 - 6/30/2026	7/1/2025 - 6/30/2026	7/1/2024 - 6/30/2025
(REVENUES)		Proposed	Proposed	Adopted	As of April 2, 2026	Actual as of June 30, 2025
	NO REVENUE FOR THIS ACCOUNT	0.00	0.00	0.00	0.00	0.00
TOTAL REVENUE		0.00	0.00	0.00	0.00	0.00
(EXPENDITURES)						
	SALARIES & WAGES	35,850.82	33,996.34	30,974.29	25,934.14	46,288.85
	SALARIES & WAGES	20,035.28	19,451.73	19,258.34	18,398.06	33,160.17
	SOCIAL SECURITY	1,532.70	1,488.06	0.00	1,400.79	2,522.28
	UNEMPLOYMENT INS	0.00	0.00	0.00	0.27	0.51
	PENSION	1,168.00	1,133.98	1,077.94	1,053.99	1,725.50
	HOSP & LIFE INS	6,378.00	5,798.18	5,070.38	4,927.53	8,383.66
	WORKERS COMPENSATION	6,736.83	6,124.39	5,567.63	153.50	496.73
	FRINGE BENEFIT COST	0.00	0.00	0.00	0.00	0.00
	GENERAL OPERATIONS	27,341.67	26,333.34	25,416.67	25,021.29	24,627.84
	PROFESSIONAL DEVELOPMENT	0.00	0.00	0.00	0.00	1,560.00
	OFFICE SUPPLIES & POSTAGE	8,000.00	8,000.00	8,000.00	9,029.46	6,540.28
	AUDIT	11,091.67	10,083.34	9,166.67	9,166.67	9,152.00
	NEW EQUIPMENT/COMPUTER	1,000.00	1,000.00	1,000.00	670.00	600.00
	DUES & MEMBERSHIP	2,000.00	2,000.00	2,000.00	2,115.20	1,350.64
	TRAVEL AND CONFERENCE EXPENSE	3,500.00	3,500.00	3,500.00	329.09	229.77
	PRINTING & PUBLISHING	0.00	0.00	0.00	2,534.61	161.07
	MISCELLANEOUS	500.00	500.00	500.00	414.43	3,914.52
	COPIER EXPENSE	1,250.00	1,250.00	1,250.00	761.83	1,119.56
TOTAL EXPENSE		63,192.49	60,329.68	56,390.96	50,955.43	70,916.69
EXCESS REVENUE OR EXPENSE		-63,192.49	-60,329.68	-56,390.96	-50,955.43	-70,916.69
CITY ADMIN / CLERK EXPENDITURES AS A PERCENTAGE OF ALL GENERAL FUND REV		3.51%	3.45%	2.62%	2.91%	3.01%
BOARD OF REVIEW		7/1/2027 - 6/30/2028	7/1/2026 - 6/30/2027	7/1/2025 - 6/30/2026	7/1/2025 - 6/30/2026	7/1/2024 - 6/30/2025
(REVENUES)		Proposed	Proposed	Adopted	As of April 2, 2026	Actual as of June 30, 2025

	NO REVENUE FOR THIS ACCOUNT	0.00	0.00	0.00	0.00	0.00
TOTAL REVENUE		0.00	0.00	0.00	0.00	0.00
(EXPENDITURES)						
	BOARD OF REVIEW WAGES	1,200.00	1,200.00	1,200.00	0.00	545.78
	TRAINING/SCHOOLING/MISC EXPENSE	0.00	0.00	0.00	0.00	0.00
TOTAL EXPENSE		1,200.00	1,200.00	1,200.00	0.00	545.78
EXCESS REVENUE OR EXPENSE		-1,200.00	-1,200.00	-1,200.00	0.00	-545.78
BOARD OF REVIEW EXPENDITURES AS A PERCENTAGE OF ALL GENERAL FUND REV		0.07%	0.07%	0.06%	0.00%	0.02%
CODE ENFORCEMENT / PLANNING COMMISSION / ZONING		7/1/2027 - 6/30/2028	7/1/2026 - 6/30/2027	7/1/2025 - 6/30/2026	7/1/2025 - 6/30/2026	7/1/2024 - 6/30/2025
(REVENUES)		Proposed	Proposed	Adopted	As of April 2, 2026	Actual as of June 30, 2025
	ZONING PERMIT FEES	800.00	800.00	800.00	805.00	600.00
TOTAL REVENUE		800.00	800.00	800.00	805.00	600.00
(EXPENDITURES)						
	SALARIES & FRINGE BENEFITS	3,096.00	3,096.00	3,096.00	1,171.09	774.72
	SALARIES & WAGES	2,880.00	2,880.00	2,880.00	855.00	585.00
	SOCIAL SECURITY	216.00	216.00	216.00	65.40	44.75
	UNEMPLOYMENT INS	0.00	0.00	0.00	0.00	0.00
	PENSION	0.00	0.00	0.00	51.30	35.10
	HOSP & LIFE INS	0.00	0.00	0.00	199.39	109.87
	WORKERS COMPENSATION	0.00	0.00	0.00	0.00	0.00
	GENERAL OPERATIONS	3,480.00	3,480.00	39,733.60	30,704.00	52,274.44
	PLANNING COMMISSION STIPENDS	1,680.00	1,680.00	1,680.00	240.00	674.56
	ZONING BOARD OF APPEALS STIPENDS	300.00	300.00	300.00	0.00	0.00
	OFFICE SUPPLIES & POSTAGE	150.00	150.00	150.00	0.00	49.46
	TRAVEL/MEETINGS & MILEAGE	600.00	600.00	600.00	348.60	139.39
	MISC. AND/OR ALLOCATIONS	750.00	750.00	750.00	500.00	1,411.03
	MASTER PLAN EXPENSES	0.00	0.00	36,253.60	29,615.40	50,000.00
TOTAL EXPENSE		6,576.00	6,576.00	42,829.60	31,875.09	53,049.16
EXCESS REVENUE OR EXPENSE		-5,776.00	-5,776.00	-42,029.60	-31,070.09	-52,449.16
CE / PC / ZONING EXPENDITURES AS A PERCENTAGE OF ALL GENERAL FUND REV		0.37%	0.38%	1.99%	1.82%	2.25%
CITY TREASURER		7/1/2027 - 6/30/2028	7/1/2026 - 6/30/2027	7/1/2025 - 6/30/2026	7/1/2025 - 6/30/2026	7/1/2024 - 6/30/2025
		Proposed	Proposed	Adopted	As of April 2, 2026	Actual as of June 30, 2025
(REVENUES)						
	ADM FEES	28,705.47	27,869.39	27,134.06	13,455.71	29,945.35
	DOG LICENSE	500.00	500.00	500.00	424.50	537.00
	RUBBISH TAGS	0.00	0.00	0.00	0.00	0.00
TOTAL REVENUE		29,205.47	28,369.39	27,634.06	13,880.21	30,482.35
(EXPENDITURES)						
	SALARIES & FRINGE BENEFITS	43,887.24	41,414.63	36,521.52	30,345.16	57,541.28
	SALARIES & WAGES	21,608.55	20,979.17	19,746.90	18,331.77	36,761.99
	SOCIAL SECURITY	1,653.05	1,604.91	0.00	1,380.59	2,782.32

	UNEMPLOYMENT INS	25.03	25.03	25.03	2.25	4.58
	PENSION	1,257.57	1,220.94	1,147.74	956.46	861.65
	HOSP & LIFE INS	12,606.21	11,460.19	10,034.22	9,520.59	16,634.01
	WORKERS COMPENSATION	6,736.83	6,124.39	5,567.63	153.50	496.73
	FRINGE BENEFIT COST	0.00	0.00	0.00	0.00	0.00
	GENERAL OPERATIONS	16,250.00	16,250.00	16,250.00	12,309.66	13,818.52
	PROFESSIONAL DEVELOPMENT	0.00	0.00	0.00	1,695.00	622.50
	OFFICE SUPPLIES & POSTAGE	3,000.00	3,000.00	3,000.00	1,773.41	2,079.45
	COMPUTER FEE/SUPPORT/EXP	4,000.00	4,000.00	4,000.00	3,495.79	3,686.00
	NEW EQUIPMENT	1,000.00	1,000.00	1,000.00	0.00	0.00
	TAX STMT PREP AND POSTAGE	4,000.00	4,000.00	4,000.00	3,582.61	4,068.55
	TRAVEL AND CONFERENCE EXPENSE	3,000.00	3,000.00	3,000.00	842.73	1,917.88
	PRINTING & PUBLISHING	0.00	0.00	0.00	0.00	310.00
	MISCELLANEOUS & TAX TRIBUNAL PAYMENTS	0.00	0.00	0.00	0.00	12.50
	MISCELLANEOUS AND / OR ALLOCATIONS	0.00	0.00	0.00	0.00	0.00
	COPIER EXPENSE	1,250.00	1,250.00	1,250.00	920.12	1,121.64
	COMPUTER SOFTWARE - BSA	0.00	0.00	0.00	0.00	0.00
TOTAL EXPENSE		60,137.24	57,664.63	52,771.52	42,654.82	71,359.80
EXCESS REVENUE OR EXPENSE		-30,931.77	-29,295.24	-25,137.46	-28,774.61	-40,877.45
CITY TREASURER EXPENDITURES AS A PERCENTAGE OF ALL GENERAL FUND REV		3.34%	3.30%	2.45%	2.43%	3.03%
GENERAL GOVERNMENT		7/1/2027 - 6/30/2028	7/1/2026 - 6/30/2027	7/1/2025 - 6/30/2026	7/1/2025 - 6/30/2026	7/1/2024 - 6/30/2025
		Proposed	Proposed	Adopted	As of April 2, 2026	Actual as of June 30, 2025
(REVENUES)						
	NO REVENUE FOR THIS ACCOUNT	0.00	0.00	0.00	0.00	0.00
TOTAL REVENUE		0.00	0.00	0.00	0.00	0.00
(EXPENDITURES)						
	MISC AND/OR ALLOCATIONS	0.00	0.00	0.00	0.00	455.80
	EMPLOYEE MEDICAL BENEFIT	0.00	0.00	0.00	0.00	0.00
TOTAL EXPENSE		0.00	0.00	0.00	0.00	455.80
EXCESS REVENUE OR EXPENSE		0.00	0.00	0.00	0.00	0.00
EMPLOYEE MEDL BENEFIT EXPENDITURES AS A PERCENTAGE OF ALL GENERAL FUND REV		0.00%	0.00%	0.00%	0.00%	0.00%
CEMETERY		7/1/2027 - 6/30/2028	7/1/2026 - 6/30/2027	7/1/2025 - 6/30/2026	7/1/2025 - 6/30/2026	7/1/2024 - 6/30/2025
		Proposed	Proposed	Adopted	As of April 2, 2026	Actual as of June 30, 2025
(REVENUES)						
	GRAVE OPENING	9,000.00	9,000.00	9,000.00	10,225.00	9,275.00
	MARKER FOUNDATIONS	5,000.00	5,000.00	5,000.00	5,225.80	7,570.60
	CEMETERY LOT SALES	15,000.00	15,000.00	20,000.00	16,750.00	7,000.00
	DONATIONS TO CEMETERY	0.00	0.00	0.00	12,502.51	
TOTAL REVENUE		29,000.00	29,000.00	34,000.00	44,703.31	23,845.60
(EXPENDITURES)						
	GRAVE OPENING WAGES & FRINGE BENEFITS	148,695.25	141,780.17	137,054.27	96,750.33	125,263.62
	SALARIES & WAGES	94,025.41	91,286.81	88,940.73	64,228.26	84,312.40

	OVERTIME WAGES	0.00	0.00	0.00	928.39	1,228.48
	SOCIAL SECURITY (MOWING & CEMETERY)	7,201.93	6,992.17	6,812.52	5,164.76	6,543.65
	UNEMPLOYMENT INS (MOWING & CEMETERY)	0.00	0.00	0.00	7.05	9.56
	UNIFORM	0.00	0.00	0.00	0.00	0.00
	PENSION (MOWING & CEMETERY)	5,641.52	5,477.21	5,336.44	3,801.05	4,326.01
	HOSP & LIFE INS (MOWING & CEMETERY)	39,491.83	35,901.66	34,035.20	22,155.85	27,516.98
	WORKERS COMPENSATION	2,334.55	2,122.32	1,929.38	464.97	1,326.54
	FRINGE BENEFITS	0.00	0.00	0.00	0.00	0.00
	CEMETERY GENERAL OPERATIONS	22,000.00	22,000.00	35,735.00	28,060.94	195,507.39
	OPERATING SUPPLIES	10,000.00	10,000.00	15,000.00	5,172.23	15,454.03
	REP & MAINT SUPPLIES	0.00	0.00	0.00	938.23	463.92
	COMPUTER PROGRAM/MAINT	500.00	500.00	435.00	471.00	457.00
	TREES CUT & TREE PLANTING	5,000.00	5,000.00	15,000.00	0.00	0.00
	PHONE	2,000.00	2,000.00	2,000.00	1,128.72	1,523.39
	ELECTRICITY	2,000.00	2,000.00	1,500.00	1,021.08	1,295.14
	NATURAL GAS	2,000.00	2,000.00	1,500.00	1,628.00	959.91
	MISCELLANEOUS	0.00	0.00	0.00	0.00	0.00
	CAPITAL OUTLAY	0.00	0.00	0.00	17,409.48	175,354.00
	OFFICE SUPPLIES & POSTAGE	500.00	500.00	300.00	292.20	0.00
	CEMETERY MOWING	25,000.00	25,000.00	25,000.00	14,889.15	23,678.23
	SALARIES & WAGES	0.00	0.00	0.00	0.00	0.00
	EQUIPMENT FEES	25,000.00	25,000.00	25,000.00	14,889.15	23,678.23
TOTAL EXPENSE		195,695.25	188,780.17	197,789.27	139,700.42	344,449.24
EXCESS REVENUE OR EXPENSE		-166,695.25	-159,780.17	-163,789.27	-94,997.11	-320,603.64
CEMETERY EXPENDITURES AS A PERCENTAGE OF ALL GENERAL FUND REV		10.88%	10.80%	9.19%	7.97%	14.62%
BUILDING & GROUNDS		7/1/2027 - 6/30/2028	7/1/2026 - 6/30/2027	7/1/2025 - 6/30/2026	7/1/2025 - 6/30/2026	7/1/2024 - 6/30/2025
		Proposed	Proposed	Adopted	As of April 2, 2026	Actual as of June 30, 2025
(REVENUES)						
	NO REVENUE FOR THIS ACCOUNT	0.00	0.00	0.00	0.00	0.00
TOTAL REVENUE		0.00	0.00	0.00	0.00	0.00
(EXPENDITURES)						
	SALARIES & FRINGE BENEFITS	51,793.47	49,853.00	47,278.80	32,473.98	34,424.22
	SALARIES & WAGES	36,944.63	35,868.58	33,802.89	22,854.84	24,658.05
	SOCIAL SECURITY (MOWING & B&GS)	2,659.94	2,582.47	2,430.15	1,995.58	2,108.52
	UNEMPLOYMENT INS (MOWING & B&GS)	0.00	0.00	0.00	3.39	6.39
	PENSION (MOWING & B&GS)	1,519.45	1,475.20	1,646.67	1,312.62	1,216.42
	HOSP & LIFE INS (MOWING & B&GS)	6,077.86	5,525.32	5,170.51	6,011.28	5,558.25
	UNIFORM	2,500.00	2,500.00	2,500.00	0.00	0.00
	WORKERS COMPENSATION (MOWING & B&GS)	2,091.58	1,901.44	1,728.58	296.27	876.59
	FRINGE BENEFITS	0.00	0.00	0.00	0.00	0.00
	GENERAL OPERATIONS	81,927.90	112,391.38	159,880.09	94,902.39	63,146.24
	WAGES - CLEANING	0.00	0.00	0.00	0.00	0.00
	OPERATING SUPPLIES	12,500.00	12,500.00	22,500.00	7,590.63	16,016.59
	PHONE & INTERNET	14,000.00	14,000.00	12,000.00	11,776.80	12,536.42
	EQUIPMENT FEES (MOWING & B&GS)	10,000.00	10,000.00	10,000.00	8,690.33	5,046.92
	PRINTING & PUBLISHING	0.00	0.00	0.00	0.00	298.60

	GEN LIABILITY INS	5,417.88	4,925.35	4,477.59	4,477.59	4,224.28
	ELECTRICITY	12,500.00	12,500.00	10,000.00	8,193.55	8,816.98
	NATURAL GAS	8,500.00	8,500.00	7,000.00	6,857.89	7,175.01
	REPAIRS & MAINT / BLDG IMPROVEMENTS	15,000.00	46,000.00	90,000.00	45,765.50	5,729.45
	MISCELLANEOUS	2,500.00	2,500.00	2,500.00	122.75	559.92
	CAPITAL OUTLAY/PHONE SYSTEM	0.00	0.00	0.00	0.00	0.00
	BLDG. IMPROVEMENTS	0.00	0.00	0.00	0.00	0.00
	EMS BLDG IMPROVEMENTS	0.00	0.00	0.00	0.00	0.00
	TAXES & MAINT.	1,510.01	1,466.03	1,402.50	1,427.35	283.35
	ECONOMIC DEVELOPMENT	0.00	0.00	0.00	0.00	2,458.72
	MOWING	0.00	0.00	0.00	0.00	0.00
	SALARIES & WAGES	0.00	0.00	0.00	0.00	0.00
TOTAL EXPENSE		133,721.36	162,244.38	207,158.89	127,376.37	97,570.46
EXCESS REVENUE OR EXPENSE		-133,721.36	-162,244.38	-207,158.89	-127,376.37	-97,570.46
B & G EXPENDITURES AS A PERCENTAGE OF ALL GENERAL FUND REV		7.43%	9.28%	9.62%	7.27%	4.14%
LIBRARY		7/1/2027 - 6/30/2028	7/1/2026 - 6/30/2027	7/1/2025 - 6/30/2026	7/1/2025 - 6/30/2026	7/1/2024 - 6/30/2025
		Proposed	Proposed	Adopted	As of April 2, 2026	Actual as of June 30, 2025
(REVENUES)						
	TRANSFER IN (LIBRARY)	0.00	0.00	0.00	0.00	0.00
TOTAL REVENUE		0.00	0.00	0.00	0.00	0.00
(EXPENDITURES)						
	SALARIES & FRINGE BENEFITS	0.00	0.00	0.00	0.00	0.00
	SALARIES & WAGES	0.00	0.00	0.00	0.00	0.00
	SOCIAL SECURITY	0.00	0.00	0.00	0.00	0.00
	UNEMPLOYMENT INS	0.00	0.00	0.00	0.00	0.00
	PENSION	0.00	0.00	0.00	0.00	0.00
	HOSP & LIFE INS	0.00	0.00	0.00	0.00	0.00
	WORKERS COMPENSATION	0.00	0.00	0.00	0.00	0.00
	GENERAL OPERATIONS	0.00	0.00	0.00	0.00	0.00
	GAS & ELECTRIC	0.00	0.00	0.00	0.00	0.00
	EMPLOYEE MEDICAL BENEFIT	0.00	0.00	0.00	0.00	0.00
	COMPUTER MAINT	0.00	0.00	0.00	0.00	0.00
	TRANSFER OUT TO LIBRARY FUND	0.00	0.00	0.00	0.00	0.00
TOTAL EXPENSE		0.00	0.00	0.00	0.00	0.00
EXCESS REVENUE OR EXPENSE		0.00	0.00	0.00	0.00	0.00
LIBRARY EXPENDITURES AS A PERCENTAGE OF ALL GENERAL FUND REV		0.00%	0.00%	0.00%	0.00%	0.00%
POLICE DEPARTMENT		7/1/2027 - 6/30/2028	7/1/2026 - 6/30/2027	7/1/2025 - 6/30/2026	7/1/2025 - 6/30/2026	7/1/2024 - 6/30/2025
(REVENUES)		Proposed	Proposed	Adopted	As of April 2, 2026	Actual as of June 30, 2025
	LIQUOR LICENSE	1,500.00	1,500.00	1,524.05	1,524.05	754.60
	POLICE OUIL REVENUE	0.00	0.00	0.00	0.00	0.00
	STATE TRAINING FUNDS/POLICE	0.00	0.00	0.00	3,628.80	8,064.93
	POLICE DEPT INCOME	0.00	0.00	0.00	20.00	29.00

	FINES AND FORFEITS	3,000.00	3,000.00	3,000.00	2,480.94	4,221.82
	CIVIL FINES	0.00	0.00	0.00	0.00	0.00
	PARKING TICKETS & PBT TEST	300.00	300.00	300.00	0.00	135.00
	POLICE DEPT BRYNE GRANT	0.00	0.00	0.00	0.00	0.00
	ACT 99 MUNICIPAL LOAN FOR PATROL CAR	0.00	0.00	0.00	0.00	0.00
TOTAL REVENUE		4,800.00	4,800.00	4,824.05	7,653.79	13,205.35
(EXPENDITURES)						
	SALARIES & FRINGE BENEFITS	514,531.98	493,269.81	466,873.06	327,639.38	369,865.55
	FULL-TIME WAGES	134,542.72	130,624.00	126,846.30	139,603.55	161,048.59
	FULL-TIME POLICE CHIEF	87,559.89	85,009.60	82,078.26	71,574.55	83,108.44
	PART-TIME POLICE CHIEF	0.00	0.00	0.00	0.00	0.00
	PART-TIME WAGES	95,369.00	92,591.26	90,438.98	8,407.92	10,678.48
	OVERTIME WAGES	28,825.71	27,986.13	27,442.71	20,090.93	19,725.69
	ON-CALL WAGES	0.00	0.00	0.00	0.00	0.00
	CROSSING GUARD WAGES	3,394.06	3,295.20	2,683.37	1,295.19	1,766.24
	ADMIN CLERK WAGES	19,930.50	19,350.00	18,434.52	7,929.48	15,445.17
	SOCIAL SECURITY	28,276.07	27,452.50	26,616.20	18,995.84	22,320.60
	UNEMPLOYMENT INS	0.00	0.00	0.00	30.84	44.31
	PENSION	15,055.70	14,617.18	15,279.74	13,199.37	14,410.82
	HOSP & LIFE INS	91,567.81	83,243.46	68,779.82	44,653.41	36,274.71
	WORKERS COMPENSATION	10,010.52	9,100.48	8,273.16	1,858.30	5,042.50
	FRINGE BENEFITS	0.00	0.00	0.00	0.00	0.00
	OFFICE SUPPLIES & POSTAGE	3,000.00	3,000.00	3,000.00	754.48	1,926.39
	SOFTWARE MAIN AND INTERNET	15,000.00	15,000.00	30,000.00	4,320.50	14,649.80
	OPERATING SUPPLIES	1,500.00	1,500.00	1,500.00	3,239.17	1,449.41
	NEW EQUIPMENT	2,500.00	2,500.00	2,500.00	1,178.41	17,169.46
	PATROL CAR SAVINGS	0.00	0.00	0.00	0.00	0.00
	PATROL CAR PURCHASE	0.00	0.00	0.00	0.00	0.00
	PATROL CAR LOAN	0.00	0.00	0.00	0.00	0.00
	PHONE	5,500.00	5,500.00	5,500.00	4,008.83	4,683.13
	GAS PATROL CARS	13,000.00	13,000.00	13,000.00	8,375.93	11,182.99
	MAINT PATROL CARS	8,500.00	8,500.00	8,500.00	5,622.15	9,953.92
	UNIFORM ALLOWANCE	4,200.00	4,200.00	4,200.00	2,476.42	1,825.41
	PRINTING & PUBLISHING	0.00	0.00	0.00	30.00	30.00
	FLEET/PROFESSIONAL LIABILIT	5,411.46	4,919.51	4,472.28	4,472.28	4,221.01
	RADIO REP & MAINT	1,250.00	1,250.00	1,250.00	0.00	0.00
	POLICE DEPT BRYNE EXPENSES	0.00	0.00	0.00	0.00	0.00
	MISCELLANEOUS/INV EXPENSES	2,500.00	2,500.00	2,500.00	5,518.28	3,883.53
	POLICE SCHOOL TRAINING	1,000.00	6,000.00	1,000.00	151.18	1,783.16
	STATE TRAINING FUND	0.00	0.00	0.00	314.40	260.63
	CAPITAL OUTLAY	0.00	75,000.00	0.00	0.00	0.00
TOTAL EXPENSE		577,893.44	636,139.32	544,295.34	368,101.41	442,884.39
EXCESS REVENUE OR EXPENSE		-573,093.44	-631,339.32	-539,471.29	-360,447.62	-429,679.04
POLICE DEP EXPENDITURES AS A PERCENTAGE OF ALL GENERAL FUND REV		32.13%	36.38%	25.29%	21.01%	18.80%
FIRE DEPARTMENT		7/1/2027 - 6/30/2028	7/1/2026 - 6/30/2027	7/1/2025 - 6/30/2026	7/1/2025 - 6/30/2026	7/1/2024 - 6/30/2025
(REVENUES)		Proposed	Proposed	Adopted	As of April 2, 2026	Actual as of June 30, 2025
	FIRE:TOWNSHIP CONTRACTS	108,356.41	105,200.40	153,660.80	139,827.14	53,775.16
	FIRE DEPT MISC INCOME	0.00	0.00	0.00	0.00	0.00

	FIRE DEPT: GRANT REVENUE	0.00	0.00	0.00	0.00	0.00
	FIRE DEPT: REIMBURSEMENT FROM EMS FOR EMT CLASS	0.00	0.00	0.00	0.00	0.00
TOTAL REVENUE		108,356.41	105,200.40	153,660.80	139,827.14	53,775.16
(EXPENDITURES)						
	FIREMEN/OFFICERS' WAGES	74,675.00	72,500.00	76,144.57	79,412.46	51,839.55
	SOCIAL SECURITY & FICA	5,712.64	5,546.25	5,825.06	6,075.05	3,965.72
	FRINGE BENEFITS	0.00	0.00	982.34	0.00	0.00
	UNEMPLOYMENT INS	25.00	25.00	25.00	17.58	12.35
	OFFICE SUPPLIES & POSTAGE	900.00	900.00	900.00	309.49	192.00
	SOFTWARE MAIN AND INTERNET	5,500.00	5,500.00	10,000.00	3,644.17	9,740.74
	OPERATING SUPPLIES	7,500.00	7,500.00	8,000.00	6,282.68	3,725.04
	GAS & OIL FIRE TRKS	9,000.00	9,000.00	10,000.00	5,717.76	7,101.10
	EQUIPMENT & VEHICLE MAINT	40,000.00	40,000.00	80,000.00	75,620.52	45,105.29
	TESTING / CERTIFICATION OF EQUIPMENT	0.00	0.00	0.00	0.00	0.00
	DUES & SUBSCRIPTIONS	3,250.00	3,250.00	3,250.00	3,103.66	5,470.82
	PHONE	6,000.00	6,000.00	4,500.00	5,537.48	6,376.17
	COMP INSURANCE	3,370.61	3,370.61	3,370.61	1,259.28	3,444.94
	FLEET/EQUIP/MALPRACTICE	6,823.71	6,203.37	5,639.43	5,639.43	5,321.00
	ELECTRICITY	4,000.00	4,000.00	4,000.00	3,227.58	3,077.48
	HEATING	2,750.00	2,750.00	2,750.00	2,437.39	2,303.73
	RADIO REP & MAINT	2,000.00	2,000.00	2,000.00	2,458.41	1,764.30
	COUNTY AIR TRUCK	0.00	0.00	0.00	0.00	0.00
	FIREMEN'S PHYSICALS	0.00	0.00	0.00	0.00	0.00
	SCBA	2,500.00	2,500.00	2,500.00	4,443.18	5,557.45
	MISCELLANEOUS	1,000.00	1,000.00	1,000.00	505.73	367.53
	TRAINING/SCHOOLING EXPENSES	8,500.00	8,500.00	8,500.00	3,750.00	10,812.27
	TRAINING FACILITY EXPENSES	4,000.00	4,000.00	4,000.00	7,556.12	0.00
	NEW EQUIPMENT	5,000.00	5,000.00	10,132.04	16,494.59	28,538.69
	PAGERS (NARROW BAND) one time exp	2,000.00	2,000.00	10,000.00	0.00	0.00
	HAZARDOUS MAT TEAM	1,000.00	1,000.00	1,000.00	0.00	89.00
	FUNDS TO FIRE SINKING FUND FOR FUTURE CAPITAL OUTLAY	0.00	0.00	0.00	0.00	0.00
	FIRE DEPARTMENT RESTORATION FROM WATER LEAK	0.00	0.00	0.00	0.00	0.00
	LOAN PAYMENT ON FIRE TRUCK	55,111.61	55,111.61	55,111.61	55,111.61	55,111.61
TOTAL OPERATING EXPENSES		250,618.57	247,656.84	309,630.66	288,604.17	249,916.78
CAPITAL OUTLAY		25,000.00	25,000.00	20,000.00	20,648.05	10,821.95
TOTAL EXPENSE		275,618.57	272,656.84	329,630.66	309,252.22	260,738.73
EXCESS REVENUE OR EXPENSE		-167,262.16	-167,456.44	-175,969.86	-169,425.08	-206,963.57
FIRE DEPT EXPENDITURES AS A PERCENTAGE OF ALL GENERAL FUND REV		15.32%	15.59%	15.32%	17.65%	11.07%
BLDG / ELEC / RENTAL		7/1/2027 - 6/30/2028	7/1/2026 - 6/30/2027	7/1/2025 - 6/30/2026	7/1/2025 - 6/30/2026	7/1/2024 - 6/30/2025
		Proposed	Proposed	Adopted	As of April 2, 2026	Actual as of June 30, 2025
(REVENUES)						
	ELECTRICAL PERMIT FEES	4,000.00	4,000.00	4,000.00	3,725.00	4,590.00
	BUILDING ADMIN. FEE	0.00	0.00	0.00	0.00	0.00
	BUILDING PERMIT FEES	7,000.00	7,000.00	7,000.00	9,767.00	7,340.00
	BUILDING VIOLATION/CIVIL FEES	0.00	0.00	0.00	0.00	0.00
	RENTAL REGISTRATION	0.00	0.00	0.00	0.00	0.00
	RENTAL INSPECTIONS	0.00	0.00	0.00	0.00	0.00

TOTAL REVENUE		11,000.00	11,000.00	11,000.00	13,492.00	11,930.00
(EXPENDITURES)						
	SALARIES & FRINGE BENEFITS	1,225.80	1,225.80	1,225.80	61.60	349.89
	SALARIES & WAGES	0.00	0.00	0.00	0.00	0.00
	SOCIAL SECURITY (ELECTRICAL INSPECTOR & RENTAL INSPECTOR)	1,224.00	1,224.00	1,224.00	45.90	220.32
	UNEMPLOYMENT INS	1.80	1.80	0.00	0.36	1.73
	PENSION	0.00	0.00	0.00	0.00	0.00
	HOSP & LIFE INS	0.00	0.00	0.00	0.00	0.00
	WORKERS COMPENSATION	0.00	0.00	1.80	15.34	127.84
	BUILDING INSPECTOR WAGES	12,000.00	12,000.00	12,000.00	8,110.00	8,485.00
	ELEC INSP SCHOOL WAGES	0.00	0.00	0.00	0.00	0.00
	ELECTRICAL INSPECTOR WAGES	4,000.00	4,000.00	4,000.00	600.00	2,820.00
	RENTAL INSPECTOR WAGES	0.00	0.00	0.00	0.00	0.00
	BUILDING OFFICE SUPPLIES	50.00	50.00	50.00	0.00	0.00
	ELECTRICAL OFFICE SUPPLIES	50.00	50.00	50.00	0.00	0.00
	BUILDING OPERATING SUPPLIES	250.00	250.00	250.00	0.00	0.00
	BUILDING MILEAGE	0.00	0.00	0.00	0.00	0.00
	ELECTRICAL MILEAGE	0.00	0.00	0.00	0.00	0.00
	BUILDING PRINTING & PUBLISH	50.00	50.00	50.00	0.00	0.00
	BUILDING MISCELLANEOUS	25.00	25.00	25.00	0.00	0.00
	RENTAL MISCELLANEOUS EXP	250.00	250.00	250.00	0.00	0.00
	BUILDING SCHOOL/TRAINING	0.00	0.00	0.00	0.00	0.00
	TRANSFER OUT TO BLDG / ELEC / RENTAL FUTURE IMPROVEMENT FUND	0.00	0.00	0.00	0.00	0.00
TOTAL EXPENSE		17,900.80	17,900.80	17,900.80	8,771.60	11,654.89
EXCESS REVENUE OR EXPENSE		-6,900.80	-6,900.80	-6,900.80	4,720.40	275.11
BLDG / ELEC / RENTAL EXPENDITURES AS A PERCENTAGE OF GENERAL FUND REV		1.00%	1.02%	0.83%	0.50%	0.49%
MIS PUBLIC WORKS		7/1/2027 - 6/30/2028	7/1/2026 - 6/30/2027	7/1/2025 - 6/30/2026	7/1/2025 - 6/30/2026	7/1/2024 - 6/30/2025
(REVENUES)		Proposed	Proposed	Adopted	As of April 2, 2026	Actual as of June 30, 2025
	MOWING FEES	800.00	800.00	2,088.40	2,088.40	600.00
	TREE GRANTS/DONATIONS	0.00	0.00	0.00	0.00	0.00
	TRANSFER IN/MAJOR STREET	0.00	0.00	0.00	0.00	0.00
	TRANSFER FROM WATER IMPROVE FOR ASSET MANAGEMENT PLAN	0.00	0.00	0.00	0.00	0.00
	TRANSFER FROM MAJOR STREETS FOR ASSET MANAGEMENT PLAN	0.00	0.00	0.00	0.00	0.00
	TRANSFER FROM LOCAL STREET FOR ASSET MANAGEMENT PLAN	0.00	0.00	0.00	0.00	0.00
	TRANSFER FROM DDA FOR FAÇADE PROJECT	0.00	0.00	0.00	0.00	0.00
	TRANSFER IN FROM LOCAL STREETS	0.00	0.00	0.00	0.00	0.00
TOTAL REVENUE		800.00	800.00	2,088.40	2,088.40	600.00
(EXPENDITURES)						
	SALARIES & FRINGE BENEFITS	0.00	0.00	0.00	0.00	0.00
	SALARIES & WAGES	0.00	0.00	0.00	0.00	0.00
	OVERTIME	0.00	0.00	0.00	0.00	0.00
	SOCIAL SECURITY	0.00	0.00	0.00	0.00	0.00
	UNEMPLOYMENT INS	0.00	0.00	0.00	0.00	0.00
	PENSION	0.00	0.00	0.00	0.00	0.00
	HOSP & LIFE INS	0.00	0.00	0.00	0.00	0.00
	WORKERS COMPENSATION	0.00	0.00	0.00	0.00	0.00
	CONSULTANT SERVICES - HAMMONTREE DRIVE	0.00	0.00	0.00	0.00	0.00

	PUBLIC WORKS EQUIP FEES	0.00	0.00	0.00	0.00	0.00
	STREET AND TRAFFIC LIGHTS	50,000.00	50,000.00	50,000.00	35,481.93	44,831.78
	MISCELLANEOUS/OPER SUPPLIES	0.00	0.00	0.00	0.00	0.00
	TREES PLANT	2,000.00	2,000.00	2,000.00	0.00	0.00
	SIDEWALKS	0.00	0.00	0.00	0.00	0.00
	MAIN STREET LOAN/1ST FEDERAL	0.00	0.00	0.00	0.00	0.00
	DNR DOWNTOWN TREE GRANT	0.00	0.00	8,839.78	11,789.78	5,559.20
	CONSULTANT SERVICES - ASSET MANAGEMENT PLAN	0.00	0.00	0.00	0.00	0.00
TOTAL EXPENSE		52,000.00	52,000.00	60,839.78	47,271.71	50,390.98
EXCESS REVENUE OR EXPENSE		-51,200.00	-51,200.00	-58,751.38	-45,183.31	-49,790.98
MIS PUBLIC WORKS EXPENDITURES AS A PERCENTAGE OF ALL GENERAL FUND REV		2.89%	2.97%	2.83%	2.70%	2.14%
RECYCLING & BRUSH COLLECTION		7/1/2027 - 6/30/2028	7/1/2026 - 6/30/2027	7/1/2025 - 6/30/2026	7/1/2025 - 6/30/2026	7/1/2024 - 6/30/2025
(REVENUES)		Proposed	Proposed	Adopted	As of April 2, 2026	Actual as of June 30, 2025
	REFUSE WAGES TRANSFER IN	0.00	0.00	36,389.73	36,389.73	12,000.00
	RECYCLING INCOME	0.00	0.00	0.00	0.00	0.00
TOTAL REVENUE		0.00	0.00	36,389.73	36,389.73	12,000.00
(EXPENDITURES)						
	SALARIES & WAGES	20,709.80	19,901.41	21,889.73	14,534.47	14,360.62
	SALARIES & WAGES	15,292.24	14,846.83	16,782.03	11,971.20	11,514.95
	SOCIAL SECURITY	1,178.85	1,144.51	1,294.10	915.84	880.90
	UNEMPLOYMENT INS	0.00	0.00	0.00	0.63	0.66
	PENSION	917.53	890.81	1,006.92	718.25	634.13
	HOSP & LIFE INS	3,321.18	3,019.26	2,806.68	928.55	1,329.98
	WORKERS COMPENSATION	0.00	0.00	0.00	0.00	0.00
	FRINGE BENEFITS	0.00	0.00	0.00	0.00	0.00
	GENERAL OPERATIONS	14,500.00	14,500.00	14,500.00	11,211.77	10,547.61
	DUMPSTERS	0.00	0.00	0.00	0.00	0.00
	MISCELLANEOUS	0.00	0.00	0.00	0.00	0.00
	PHONE	0.00	0.00	0.00	0.00	0.00
	BRUSH & LEAF PICKUP EQUIP FEES	14,500.00	14,500.00	14,500.00	11,211.77	10,547.61
	TRANSFER TO REFUSE FUND FOR BRUSH PICKUP	0.00	0.00	0.00	0.00	0.00
	LEAF COLLECTION CONTRACT	0.00	0.00	0.00	0.00	0.00
TOTAL EXPENSE		35,209.80	34,401.41	36,389.73	25,746.24	24,908.23
EXCESS REVENUE OR EXPENSE		-35,209.80	-34,401.41	0.00	10,643.49	-12,908.23
REC & BRUSH COLLECTION EXPENDITURES AS A PERCENTAGE OF ALL GENERAL FUND REV		1.96%	1.97%	1.69%	1.47%	1.06%
PARKS		7/1/2027 - 6/30/2028	7/1/2026 - 6/30/2027	7/1/2025 - 6/30/2026	7/1/2025 - 6/30/2026	7/1/2024 - 6/30/2025
(REVENUES)		Proposed	Proposed	Adopted	As of April 2, 2026	Actual as of June 30, 2025
	PARK INCOME	750.00	750.00	750.00	635.00	2,105.00
	DONATIONS FOR DAY REC PROGRAM	0.00	0.00	0.00	0.00	0.00
	SOFTBALL REVENUE	0.00	0.00	0.00	0.00	0.00
	SPARK GRANT REIMBURSEMENT	0.00	0.00	0.00	0.00	503,302.92
TOTAL REVENUE		750.00	750.00	750.00	635.00	505,407.92
(EXPENDITURES)						
	SALARIES & WAGES	44,137.08	42,525.53	43,775.30	32,777.78	36,282.65
	SALARIES & WAGES	34,594.21	33,586.61	35,393.10	23,512.53	27,290.66
	SOCIAL SECURITY (MOWING & PARKS)	2,655.17	2,577.83	2,502.75	1,950.62	2,222.30

	UNEMPLOYMENT INS (MOWING & PARKS)	0.00	0.00	0.00	5.05	6.16
	PENSION (MOWING & PARKS)	1,611.10	1,564.18	1,518.62	862.93	936.68
	HOSP & LIFE INS (MOWING & PARKS)	5,276.60	4,796.91	4,360.83	6,206.43	5,099.28
	WORKERS COMPENSATION	0.00	0.00	0.00	240.22	727.57
	UNIFORM	0.00	0.00	0.00	0.00	0.00
	FRINGE BENEFITS	0.00	0.00	0.00	0.00	0.00
	DAY RECREATION PROGRAM	4,500.00	4,500.00	4,463.35	4,463.35	2,963.99
	DAY REC PROGRAM WAGES	2,000.00	2,000.00	1,985.00	1,985.00	1,840.00
	SOCIAL SECURITY	0.00	0.00	0.00	0.00	0.00
	DAY REC EXPENSES	2,500.00	2,500.00	2,478.35	2,478.35	1,123.99
	GENERAL OPERATIONS	22,750.00	22,750.00	47,750.00	34,490.44	51,999.81
	OPERATING SUPPLIES	10,000.00	10,000.00	35,000.00	27,787.25	41,286.74
	ELECTRICITY	4,250.00	4,250.00	4,250.00	2,886.01	3,865.66
	REPAIRS & MAINT	0.00	0.00	0.00	284.91	0.00
	EQUIPMENT FEES	8,500.00	8,500.00	8,500.00	3,532.27	6,847.41
	PARK PLANNING & IMPROVEMENTS	0.00	0.00	0.00	0.00	24,490.45
	PARK PLANNING	0.00	0.00	0.00	0.00	0.00
	PARK IMPROVEMENTS	0.00	0.00	0.00	0.00	24,490.45
	MOWING	0.00	0.00	800.00	800.00	622.66
	SALARIES & WAGES	0.00	0.00	800.00	800.00	622.66
	CAPITAL OUTLAY	0.00	0.00	209,943.57	288,987.18	535,049.86
TOTAL EXPENSE		71,387.08	69,775.53	306,732.22	361,518.75	651,409.42
EXCESS REVENUE OR EXPENSE		-71,387.08	-69,775.53	-306,732.22	-361,518.75	-651,409.42
PARKS EXPENDITURES AS A PERCENTAGE OF ALL GENERAL FUND REV		3.97%	3.99%	14.25%	20.64%	27.66%
COMMUNITY & ECONOMIC DEVELOPMENT		7/1/2027 - 6/30/2028	7/1/2026 - 6/30/2027	7/1/2025 - 6/30/2026	7/1/2025 - 6/30/2026	7/1/2024 - 6/30/2025
(REVENUES)		Proposed	Proposed	Adopted	As of April 2, 2026	Actual as of June 30, 2025
	DDA CONTRIBUTION	0.00	0.00	0.00	0.00	0.00
TOTAL REVENUE		0.00	0.00	0.00	0.00	0.00
(EXPENDITURES)						
	SALARIES & WAGES	90,120.58	97,495.71	81,231.34	48,069.08	77,742.51
	SALARIES & WAGES	72,091.76	69,992.00	65,124.80	37,600.00	61,720.88
	SOCIAL SECURITY	5,515.02	5,354.39	4,982.05	3,092.96	5,006.23
	UNEMPLOYMENT INS	0.00	0.00	0.00	3.37	5.70
	PENSION	4,325.51	4,199.52	3,907.49	2,449.80	4,006.54
	HOSP & LIFE INS	8,188.30	7,949.80	7,217.00	4,922.95	7,003.16
	WORKERS COMPENSATION	0.00	0.00	0.00	0.00	0.00
	UNIFORM	0.00	0.00	0.00	0.00	0.00
	FRINGE BENEFITS	0.00	0.00	0.00	0.00	0.00
	FELLOWSHIP COSTS	0.00	10,000.00	0.00	0.00	0.00
	GENERAL OPERATIONS	3,500.00	3,500.00	3,500.00	1,392.59	5,870.75
	OPERATING SUPPLIES	2,000.00	2,000.00	2,000.00	1,212.99	2,039.41
	ELECTRICITY	0.00	0.00	0.00	0.00	0.00
	REPAIRS & MAINT	0.00	0.00	0.00	0.00	0.00

	EQUIPMENT FEES	0.00	0.00	0.00	0.00	0.00
	CONTRACTUAL SERVICES: MSHDA MI NEIGHBOR	0.00	0.00	0.00	0.00	2,500.00
	PROFESSIONAL DEVELOPMENT	1,500.00	1,500.00	1,500.00	179.60	1,331.34
TOTAL EXPENSE		93,620.58	100,995.71	84,731.34	49,461.67	83,613.26
EXCESS REVENUE OR EXPENSE		-93,620.58	-100,995.71	-84,731.34	-49,461.67	-83,613.26
COMMUNITY & ECON EXPENDITURES AS A PERCENTAGE OF ALL GENERAL FUND REV		5.20%	5.78%	3.19%	3.19%	3.19%
	CONTINGENCY FUND	0.00	0.00	0.00	0.00	0.00
	MISC EXP	0.00	0.00	0.00	0.00	0.00
	ICE GRANT/PARKING LOTS/TRANSFER	0.00	0.00	0.00	0.00	0.00
	DDA/CHAMBER: ICE GRANT	0.00	0.00	0.00	0.00	0.00
	MISC EXP	0.00	0.00	0.00	0.00	0.00
	TRANSFER TO STREET PROJECTS	0.00	0.00	0.00	0.00	0.00
	TRANSFER TO CAPITAL PROJECTS	0.00	0.00	0.00	0.00	0.00
	TRANSFER TO 2018 CAP IM PROJECT FUNDS	30,428.00	30,428.00	30,428.00	0.00	30,428.00
	TRANSFER TO EMS FUND	100,510.98	102,062.51	99,973.89	99,973.89	136,468.21
	TRANSFER TO 2021 CDBG PROJECT	0.00	0.00	0.00	0.00	0.00
	DNR GRANT MATCH	0.00	0.00	0.00	0.00	0.00
	WALKING TRAIL ALLOCATION	0.00	0.00	0.00	0.00	0.00
TOTAL EXPENSE		130,938.98	132,490.51	130,401.89	99,973.89	166,896.21
OTHER EXPENDITURES AS A PERCENTAGE OF ALL GENERAL FUND REV		21.17%	21.17%	21.17%	21.17%	21.17%
TOTAL UNDESIGNATED REVENUE		1,613,998.71	1,567,697.77	1,881,190.41	1,492,398.53	1,705,145.82
TOTAL DESIGNATED REVENUE		184,711.89	180,719.79	271,147.04	259,474.58	651,846.38
TOTAL REVENUE DESIGNATED OR UNDESIGNATED		1,798,710.59	1,748,417.57	2,152,337.45	1,751,873.11	2,355,246.00
TOTAL EXPENSE		1,837,551.07	1,914,981.05	2,187,786.82	1,751,196.24	2,448,425.00
EXCESS REVENUE OR EXPENDITURES		-38,840.48	-166,563.49	-35,449.37	676.87	-93,179.00
CASH FUND PERCENTAGE CREATED AGAINST ALL GENERAL FUND EXPENDITURES		-2.11%	-8.70%	-1.62%	0.04%	-3.81%
	FISCAL YEAR STARTING FUND BALANCE	340,496.59	507,060.08	542,509.45	542,509.45	635,688.45
	FISCAL YEAR EXCESS REVENUE OR EXPENDITURES	-38,840.48	-166,563.49	-35,449.37	676.87	-93,179.00
	FISCAL YEAR ENDING FUND BALANCE	301,656.11	340,496.59	507,060.08	543,186.32	542,509.45
	FUND BALANCE PERCENTAGE AGAINST ALL EXPENDITURES	16.42%	17.78%	23.18%	31.02%	22.16%
FUND 202:	**MAJOR STREET FUND**					
		7/1/2027 - 6/30/2028	7/1/2026 - 6/30/2027	7/1/2025 - 6/30/2026	7/1/2025 - 6/30/2026	7/1/2024 - 6/30/2025
(REVENUES)		Proposed	Proposed	Adopted	As of April 2, 2026	Actual as of June 30, 2025
	FUNDS FORWARD	0	0	0	0	0
	WEIGHT AND GAS TAXES	387,995.98	376,695.12	281,276.11	194,963.75	275,188.89
	MISC REVENUES	0.00	0.00	0.00	0.00	50.00
	GRANT REVENUE	0.00	0.00	96,000.00	0.00	0.00
	INTEREST INCOME	6,000.00	6,000.00	6,000.00	5,766.78	14,262.00
TOTAL REVENUE		393,995.98	382,695.12	383,276.11	200,730.53	289,500.89
(EXPENDITURES)						

CONTRACT SERVICES						
	CONTRACT SVS	0.00	0.00	0.00	0.00	1,020.00
	TOTAL CONTRACT SERVICES	0.00	0.00	0.00	0.00	1,020.00
OPERATING & MAINTENANCE						
	SALARIES & WAGES	84,300.02	81,147.95	69,062.51	40,065.37	38,762.28
	SALARIES & WAGES	56,220.85	54,583.35	45,374.89	26,812.97	26,532.27
	SOCIAL SECURITY	5,310.01	5,155.35	4,233.22	2,051.30	2,029.47
	UNEMPLOYMENT INS	12.83	12.83	12.83	4.15	4.32
	PENSION	3,997.27	3,997.27	3,278.71	874.98	1,072.59
	HOSP & LIFE INS	13,051.40	11,864.91	10,786.28	8,690.91	5,245.30
	WORKERS COMPENSATION	1,907.66	1,734.24	1,576.58	1,142.99	3,135.52
	UNIFORM	3,800.00	3,800.00	3,800.00	488.07	742.81
	FRINGE BENEFITS	0.00	0.00	0.00	0.00	0.00
	GENERAL OPERATIONS	245,500.00	235,620.00	275,500.00	258,128.36	40,059.52
	REP,MAINT & OPER SUPPLIES	20,000.00	20,000.00	45,000.00	42,835.16	10,120.28
	TREE CUT,TRIM, STUMP REMOV	5,000.00	5,000.00	10,000.00	0.00	3,125.00
	EQUIPMENT FEES	17,500.00	17,500.00	17,500.00	15,248.94	20,386.21
	PRINTING & PUBLISHING	0.00	0.00	0.00	44.26	82.01
	EMPLOYEE MEDICAL BENEFIT	0.00	0.00	0.00	0.00	0.00
	CAPITAL OUTLAY	0.00	0.00	0.00	0.00	0.00
	BRIDGE INSPECTION	3,000.00	3,000.00	3,000.00	0.00	0.00
	CAPITAL OUTLAY	200,000.00	190,120.00	200,000.00	200,000.00	6,346.02
	TOTAL O & M	329,800.02	316,767.95	344,562.51	298,193.73	78,821.80
WINTER						
	SALARIES & WAGES	15,870.06	15,408.26	12,450.02	7,022.66	2,625.17
	SALARIES & WAGES	9,921.33	9,632.36	8,007.00	5,158.86	2,064.87
	SOCIAL SECURITY	937.06	909.77	747.04	394.66	157.97
	UNEMPLOYMENT INS	15.00	15.00	13.46	1.50	0.71
	PENSION	726.56	705.40	578.60	304.96	111.02
	HOSP & LIFE INS	4,270.11	4,145.74	3,103.92	1,162.68	290.60
	WORKERS COMPENSATION	0.00	0.00	0.00	0.00	0.00
	FRINGE BENEFITS	0.00	0.00	0.00	0.00	0.00
	GENERAL OPERATIONS	15,000.00	15,000.00	15,000.00	4,719.74	4,752.12
	OPERATING SUPPLIES	5,000.00	5,000.00	5,000.00	1,233.82	3,390.06
	EQUIPMENT FEES	10,000.00	10,000.00	10,000.00	3,485.92	1,362.06
	TOTAL WINTER	30,870.06	30,408.26	27,450.02	11,742.40	7,377.29
ADMIN						
	SALARIES & WAGES	25,289.94	24,553.34	22,758.57	18,012.10	21,273.34
	SALARIES & WAGES	16,194.82	15,723.13	14,880.65	11,770.06	14,459.27
	SOCIAL SECURITY	1,238.90	1,202.82	1,138.37	891.39	1,097.08
	UNEMPLOYMENT INS	0.00	0.00	0.00	1.16	1.05
	PENSION	943.28	915.80	865.54	665.03	532.66
	HOSP & LIFE INS	6,912.94	6,711.59	5,874.01	4,684.46	5,183.28
	WORKERS COMPENSATION	0.00	0.00	0.00	0.00	0.00
	FRINGE BENEFITS	0.00	0.00	0.00	0.00	0.00

	GENERAL OPERATIONS	2,000.00	2,000.00	2,000.00	567.48	660.58
	OFFICE EXPENSE	750.00	750.00	750.00	0.00	0.00
	COPIER/POSTAGE MAIN	1,250.00	1,250.00	1,250.00	567.48	660.58
	COMPUTER	0.00	0.00	0.00	0.00	0.00
	NEW EQUIPMENT	0.00	0.00	0.00	0.00	0.00
	AUDIT EXPENSE	0.00	0.00	0.00	0.00	0.00
	PRINTING & PUBLISHING	0.00	0.00	0.00	0.00	0.00
	TRANSFER TO GENERAL ACCOUNT - ASSET	0.00	0.00	0.00	0.00	0.00
	TOTAL ADMIN	27,289.94	26,553.34	24,758.57	18,579.58	21,933.92
	ALLOCATIONS					
	TO LOCAL ST (25% STATE)	0.00	0.00	60,000.00	60,000.00	60,000.00
	MAIN STREET BOND ALLOCAT.	0.00	0.00	0.00	0.00	0.00
	CONTINGENCY FUND	0.00	0.00	0.00	0.00	0.00
	CAPITAL PROJECTS (BRIDGE)	0.00	0.00	0.00	0.00	0.00
	CAPITAL PROJECTS (STREET GRANT)	0.00	0.00	0.00	0.00	0.00
	CDBG PROJECT 2021	0.00	0.00	0.00	0.00	0.00
	SIDEWALKS	0.00	0.00	0.00	0.00	0.00
	TRANSFER TO GENERAL FUND FOR STREET PROJECTS	0.00	0.00	0.00	0.00	0.00
	MATCH GRANT FOR TEDF GRANT	0.00	0.00	0.00	0.00	0.00
	CDBG GRANT BOND PAYMENT	0.00	0.00	0.00	0.00	0.00
	TOTAL ALLOCATIONS	0.00	0.00	60,000.00	60,000.00	60,000.00
	OPERATIONG SUPPLIES / NON MOTORIZED	0.00	0.00	0.00	0.00	0.00
TOTAL REVENUE	*MAJOR STREET FUND*	393,995.98	382,695.12	383,276.11	200,730.53	289,500.89
TOTAL EXPENSE	*MAJOR STREET FUND*	387,960.02	373,729.55	456,771.10	388,515.71	169,153.01
EXCESS REVENUE OR EXPENDITURES		6,035.95	8,965.57	-73,494.99	-187,785.18	120,347.88
CASH FUND PERCENTAGE CREATED AGAINST ANNUAL EXPENDITURES		1.56%	2.40%	-16.09%	-48.33%	71.15%
	FISCAL YEAR STARTING FUND BALANCE	216,134.60	207,169.02	394,954.20	394,954.20	274,606.32
	FISCAL YEAR EXCESS REVENUE OR EXPENDITURES	6,035.95	8,965.57	-73,494.99	-187,785.18	120,347.88
	FISCAL YEAR ENDING FUND BALANCE	222,170.55	216,134.60	321,459.21	207,169.02	394,954.20
	FUND BALANCE PERCENTAGE AGAINST ALL EXPENDITURES	57.27%	57.83%	70.38%	53.32%	233.49%
FUND 203:	**LOCAL STREET FUND**					
		7/1/2027 - 6/30/2028	7/1/2026 - 6/30/2027	7/1/2025 - 6/30/2026	7/1/2025 - 6/30/2026	7/1/2024 - 6/30/2025
(REVENUES)		Proposed	Proposed	Adopted	As of April 2, 2026	Actual as of June 30, 2025
	FUNDS FORWARD	0.00	0.00	0.00	0.00	0.00
	FROM MAJOR ST. (25% STATE)	0.00	0.00	60,000.00	60,000.00	60,000.00
	WEIGHT AND GAS TAXES	139,338.85	135,280.44	94,603.23	65,644.47	92,623.52
	GRANT REVENUE	24,000.00	24,000.00	24,000.00	0.00	113,912.80
	MISC REVENUE	0.00	0.00	0.00	0.00	50.00
	INTEREST INCOME	2,200.00	2,200.00	2,200.00	2,524.40	4,931.01
	GEN ACT APPROPRIATION IN	0.00	0.00	0.00	0.00	0.00

TOTAL REVENUE		165,538.85	161,480.44	180,803.23	128,168.87	271,517.33
(EXPENDITURES)	TOTAL CONTRACT SERVICES	0.00	0.00	0.00	0.00	0.00
	CONTINGENCY FUND	0.00	0.00	0.00	0.00	0.00
	CONTRACT SERVICES	0.00	0.00	0.00	0.00	0.00
OPERATING & MAINTENANCE						
	SALARIES & WAGES	55,432.90	53,802.48	42,603.73	31,773.03	37,134.47
	SALARIES & WAGES	37,984.76	36,878.41	29,328.87	21,900.83	26,058.25
	SOCIAL SECURITY	2,922.38	2,837.26	2,255.98	1,675.33	1,993.07
	UNEMPLOYMENT INS	0.00	0.00	0.00	0.00	4.67
	PENSION	2,269.34	2,203.25	1,750.37	800.93	986.57
	HOSP & LIFE INS	9,939.64	9,650.14	7,110.85	6,482.78	6,032.77
	WORKERS COMPENSATION	916.77	833.43	757.66	489.77	1,393.47
	UNIFORM	1,400.00	1,400.00	1,400.00	423.39	665.67
	FRINGE BENEFITS	0.00	0.00	0.00	0.00	0.00
	GENERAL OPERATIONS	105,000.00	122,666.80	123,613.03	100,489.05	145,407.21
	REP,MAINT, OPER SUPPLIES	15,000.00	15,000.00	25,000.00	22,008.51	23,626.58
	EQUIPMENT FEES	25,000.00	25,000.00	25,000.00	14,823.07	18,481.02
	PRINTING & PUBLISHING	0.00	0.00	0.00	44.44	62.21
	EMPLOYEE MEDICAL BENEFIT	0.00	0.00	0.00	0.00	0.00
	RIGHT-OF-WAY TREE REMOVAL	5,000.00	5,000.00	10,000.00	0.00	5,040.00
	CAPITAL OUTLAY	60,000.00	77,666.80	63,613.03	63,613.03	98,197.40
	TOTAL O & M	160,432.90	176,469.28	166,216.76	132,262.08	182,541.68
WINTER						
	SALARIES & WAGES	13,279.03	12,892.26	10,111.52	4,993.50	1,308.28
	SALARIES & WAGES	9,496.19	9,219.60	7,332.22	3,555.36	915.77
	SOCIAL SECURITY	730.59	709.31	564.00	271.98	70.03
	UNEMPLOYMENT INS	0.00	0.00	0.00	1.07	0.51
	PENSION	567.34	550.81	437.59	213.33	46.67
	HOSP & LIFE INS	2,484.91	2,412.53	1,777.71	951.76	275.30
	WORKERS COMPENSATION	0.00	0.00	0.00	0.00	0.00
	FRINGE BENEFITS	0.00	0.00	0.00	0.00	0.00
	GENERAL OPERATIONS	11,000.00	11,000.00	11,000.00	3,831.38	2,393.81
	OPERATING SUPPLIES	4,000.00	4,000.00	4,000.00	0.00	1,754.89
	EQUIPMENT FEES	7,000.00	7,000.00	7,000.00	3,831.38	638.92
	TOTAL WINTER	24,279.03	23,892.26	21,111.52	8,824.88	3,702.09
ADMIN						
	SALARIES & WAGES	10,838.55	10,522.86	9,753.67	7,822.42	6,135.70
	SALARIES & WAGES	6,940.64	6,738.48	6,377.42	5,044.10	4,147.79
	SOCIAL SECURITY	530.96	515.49	487.87	382.05	314.88
	UNEMPLOYMENT INS	0.00	0.00	0.00	0.49	0.31
	PENSION	404.26	392.49	370.95	284.91	152.05
	HOSP & LIFE INS	2,962.69	2,876.40	2,517.43	2,110.87	1,520.67
	WORKERS COMPENSATION	0.00	0.00	0.00	0.00	0.00
	FRINGE BENEFITS	0.00	0.00	0.00	0.00	0.00
	GENERAL OPERATIONS	1,650.00	1,650.00	1,650.00	361.79	366.72

	OFFICE SUPPLIES & MISC.	300.00	300.00	300.00	0.00	0.00
	COPIER/POSTAGE MAIN	1,250.00	1,250.00	1,250.00	361.79	366.72
	COMPUTER	100.00	100.00	100.00	0.00	0.00
	AUDIT EXPENSE	0.00	0.00	0.00	0.00	0.00
	PRINTING & PUBLISHING	0.00	0.00	0.00	0.00	0.00
	TRANSFER TO GENERAL ACCOUNT - ASSET	0.00	0.00	0.00	0.00	0.00
	TOTAL ADMIN	12,488.55	12,172.86	11,403.67	8,184.21	6,502.42
	ALLOCATIONS	0.00	0.00	0.00	0.00	0.00
	CAPITAL PROJECTS STREET	0.00	0.00	0.00	0.00	0.00
	SIDEWALKS	0.00	0.00	0.00	0.00	0.00
	MATCH GRANT FOR TEDF GRANT	0.00	0.00	0.00	0.00	0.00
TOTAL REVENUE	*LOCAL STREET FUND*	165,538.85	161,480.44	180,803.23	128,168.87	271,014.00
TOTAL EXPENSE	*LOCAL STREET FUND*	197,200.47	212,534.41	198,731.95	149,271.17	192,746.00
EXCESS REVENUE OR EXPENDITURES		-31,661.62	-51,053.97	-17,928.72	-21,102.30	78,268.00
CASH FUND PERCENTAGE CREATED AGAINST ANNUAL EXPENDITURES		-44.19%	-44.19%	-44.19%	-44.19%	-44.19%
	FISCAL YEAR STARTING FUND BALANCE	120,760.42	171,814.39	189,743.11	189,743.11	111,475.11
	FISCAL YEAR EXCESS REVENUE OR EXPENDITURES	-31,661.62	-51,053.97	-17,928.72	-21,102.30	78,268.00
	FISCAL YEAR ENDING FUND BALANCE	89,098.80	120,760.42	171,814.39	168,640.81	189,743.11
	FUND BALANCE PERCENTAGE AGAINST ALL EXPENDITURES	45.18%	56.82%	86.46%	112.98%	98.44%
FUND 231:	**POLICE EQUIPMENT FUND**					
		7/1/2027 - 6/30/2028	7/1/2026 - 6/30/2027	7/1/2025 - 6/30/2026	7/1/2025 - 6/30/2026	7/1/2024 - 6/30/2025
(REVENUES)		Proposed	Proposed	Adopted	As of April 2, 2026	Actual as of June 30, 2025
	SERVICES RENDERED POLICE	0.00	0.00	0.00	0.00	0.00
	OUIL INCOME	1,000.00	1,000.00	1,000.00	0.00	0.00
	MISC REVENUE	200.00	200.00	200.00	0.00	0.00
	SALE OF PROPERTY	0.00	0.00	0.00	0.00	0.00
	CCW CLASS INCOME	0.00	0.00	0.00	0.00	0.00
	INTEREST	0.00	0.00	0.00	1,055.00	2,203.00
	CONTRIBUTIONS	0.00	0.00	0.00	0.00	32.00
	TRANSFER IN	0.00	0.00	0.00	0.00	0.00
TOTAL REVENUE		1,200.00	1,200.00	1,200.00	1,055.00	2,235.00
(EXPENDITURES)						
	OPERATING SUPPLIES	0.00	0.00	0.00	0.00	0.00
	RENTELS	0.00	0.00	0.00	0.00	0.00
	MISC	0.00	0.00	0.00	0.00	0.00
	CAPITAL OUTLAY	0.00	0.00	27,023.30	27,023.30	0.00
	TRANSFER OUT TO GENERAL FUND FOR POLICE VEHICLE	0.00	26,000.00	0.00	0.00	0.00
TOTAL EXPENSES		0.00	26,000.00	27,023.30	27,023.30	0.00
TOTAL REVENUE	*POLICE EQUIPMENT FUND*	1,200.00	1,200.00	1,200.00	1,200.00	2,235.00
TOTAL EXPENSE	*POLICE EQUIPMENT FUND*	0.00	26,000.00	27,023.30	27,023.30	0.00

EXCESS REVENUE OR EXPENDITURES		1,200.00	-24,800.00	-25,823.30	-25,823.30	2,235.00
CASH FUND PERCENTAGE CREATED AGAINST ANNUAL EXPENDITURES		-94.09%	-94.09%	-94.09%	-94.09%	-94.09%
	FISCAL YEAR STARTING FUND BALANCE	1,493.82	26,293.82	52,117.12	52,117.12	49,882.12
	FISCAL YEAR EXCESS REVENUE OR EXPENDITURES	1,200.00	-24,800.00	-25,823.30	-25,823.30	2,235.00
	FISCAL YEAR ENDING FUND BALANCE	2,693.82	1,493.82	26,293.82	26,293.82	52,117.12
	FUND BALANCE PERCENTAGE AGAINST ALL EXPENDITURES	#DIV/0!	5.75%	97.30%	97.30%	#DIV/0!
FUND 245:	**REFUSE FUND**					
		7/1/2027 - 6/30/2028	7/1/2026 - 6/30/2027	7/1/2025 - 6/30/2026	7/1/2025 - 6/30/2026	7/1/2024 - 6/30/2025
(REVENUES)		Proposed	Proposed	Adopted	As of April 2, 2026	Actual as of June 30, 2025
	FUNDS FORWARD	0.00	0.00	0.00	0.00	0.00
	INTEREST INCOME	2,000.00	2,000.00	2,000.00	1,063.17	1,471.00
	REFUSE ASSESSMENT	205,136.95	199,162.09	205,717.24	224,828.35	234,406.37
	FUNDS FROM GENERAL FUND FOR CURBSIDE BRUSH PICKUP	0.00	0.00	0.00	0.00	0.00
TOTAL REVENUE		207,136.95	201,162.09	207,717.24	225,891.52	235,877.37
(EXPENDITURES)						
	REFUSE CONTRACT	205,136.95	199,162.09	193,361.25	143,310.47	181,377.07
	WAGE REIMBURSEMENT TO GENER	0.00	0.00	36,389.73	36,389.73	0.00
	EQUIPMENT FEES	0.00	0.00	0.00	0.00	0.00
	CURBSIDE BRUSH PICKUP	0.00	0.00	0.00	0.00	12,000.00
	MISCELLANOUS BULKY ITEM DUMPSTER	3,000.00	3,000.00	3,000.00	0.00	0.00
	MISCELLANOUS	0.00	0.00	0.00	0.00	0.00
TOTAL EXPENSES		208,136.95	202,162.09	232,750.98	179,700.20	193,377.07
TOTAL REVENUE	*REFUSE FUND*	207,136.95	201,162.09	207,717.24	225,891.52	235,877.37
TOTAL EXPENSE	*REFUSE FUND*	208,136.95	202,162.09	232,750.98	179,700.20	193,377.07
EXCESS REVENUE OR EXPENDITURES		-1,000.00	-1,000.00	-25,033.74	46,191.32	42,500.30
CASH FUND PERCENTAGE CREATED AGAINST ANNUAL EXPENDITURES		5.07%	5.07%	5.07%	5.07%	5.07%
	FISCAL YEAR STARTING FUND BALANCE	91,783.74	92,783.74	117,817.48	117,817.48	75,317.18
	FISCAL YEAR EXCESS REVENUE OR EXPENDITURES	-1,000.00	-1,000.00	-25,033.74	46,191.32	42,500.30
	FISCAL YEAR ENDING FUND BALANCE	90,783.74	91,783.74	92,783.74	164,008.80	117,817.48
	FUND BALANCE PERCENTAGE AGAINST ALL EXPENDITURES	43.62%	45.40%	39.86%	91.27%	60.93%
FUND 248:	**DDA FUND**					
		7/1/2027 - 6/30/2028	7/1/2026 - 6/30/2027	7/1/2025 - 6/30/2026	7/1/2025 - 6/30/2026	7/1/2024 - 6/30/2025
(REVENUES)		Proposed	Proposed	Adopted	As of April 2, 2026	Actual as of June 30, 2025
	CURRENT REAL PROP TAXES	19,411.13	19,411.13	21,986.10	22,986.96	20,939.14
	INTEREST INCOME	1,500.00	1,500.00	2,500.00	2,117.45	4,528.66
	EVENT REVENUE	0.00	20,000.00	12,000.00	16,905.00	26,640.00
	FEES	0.00	0.00	0.00	250.00	500.00

	MISC	3,000.00	3,000.00	0.00	0.00	0.00
TOTAL REVENUE		23,911.13	43,911.13	36,486.10	42,259.41	52,607.80
(EXPENDITURES)						
	SALARIES & WAGES	0.00	0.00	0.00	0.00	0.00
	WAGES TRANSFER TO GENERAL FUND	0.00	0.00	0.00	0.00	0.00
	UNEMPLOYMENT INSURANCE	0.00	0.00	0.00	0.00	0.00
	HOSP & LIFE INSURANCE	0.00	0.00	0.00	0.00	0.00
	PENSION	0.00	0.00	0.00	0.00	0.00
	SOCIAL SECURITY	0.00	0.00	0.00	0.00	0.00
	OPERATIONS	0.00	35,972.00	29,445.00	17,723.02	26,816.79
	PROFESSIONAL SERVICES	0.00	472.00	445.00	458.00	445.00
	SEMINAR / TRAINING	0.00	500.00	500.00	210.00	165.00
	EVENT EXPENSES	0.00	15,000.00	10,000.00	11,162.05	10,559.80
	OFFICE SUPPLIES & POSTAGE	0.00	0.00	0.00	0.00	0.00
	OPERATING SUPPLIES	0.00	0.00	0.00	0.00	0.00
	TRANSFER TO CITY	0.00	0.00	0.00	0.00	0.00
	TRANSFER TO CITY-STATE LINE OBSERVER WALL	0.00	0.00	0.00	0.00	0.00
	FAÇADE GRANTS	0.00	15,000.00	15,000.00	2,497.79	14,682.88
	PLACEMAKING	0.00	500.00	500.00	54.61	864.11
	PARKING LOT RESTRIPING	0.00	0.00	0.00	0.00	0.00
	PRINTING & PUBLISHING	0.00	4,500.00	3,000.00	3,340.57	100.00
	MISCELLANEOUS	0.00	0.00	0.00	0.00	0.00
TOTAL EXPENSES		0.00	35,972.00	29,445.00	17,723.02	0.00
TOTAL REVENUE	*DDA FUND*	23,911.13	43,911.13	36,486.10	42,259.41	52,607.80
TOTAL EXPENSE	*DDA FUND*	0.00	35,972.00	29,445.00	17,723.02	26,816.79
EXCESS REVENUE OR EXPENDITURES		23,911.13	7,939.13	7,041.10	24,536.39	25,791.01
CASH FUND PERCENTAGE CREATED AGAINST ANNUAL EXPENDITURES		#DIV/0!	22.07%	23.91%	138.44%	96.17%
	FISCAL YEAR STARTING FUND BALANCE	110,536.82	102,597.69	95,556.59	95,556.59	69,765.58
	FISCAL YEAR EXCESS REVENUE OR EXPENDITURES	23,911.13	7,939.13	7,041.10	24,536.39	25,791.01
	FISCAL YEAR ENDING FUND BALANCE	134,447.95	110,536.82	102,597.69	120,092.98	95,556.59
	FUND BALANCE PERCENTAGE AGAINST ALL EXPENDITURES	#DIV/0!	307.29%	348.44%	677.61%	356.33%
FUND 402:	**CAPITAL PROJECTS / BRIDGES**					
		7/1/2027 - 6/30/2028	7/1/2026 - 6/30/2027	7/1/2025 - 6/30/2026	7/1/2025 - 6/30/2026	7/1/2024 - 6/30/2025
		Proposed	Proposed	Adopted	As of April 2, 2026	Actual as of June 30, 2025
	GRANT	0.00	0.00	0.00	0.00	0.00
	STATE GRANT (PARKING LOT)	0.00	0.00	0.00	0.00	0.00
	TRANSFER FROM OTHER FUNDS	0.00	0.00	0.00	0.00	0.00
	BOND	0.00	0.00	0.00	0.00	0.00
	OTHER/MISCELLANEOUS REVENUE/INTEREST	0.00	0.00	0.00	0.00	0.00
	CONTRIBUTIONS/DONATIONS	0.00	0.00	0.00	0.00	0.00
TOTAL REVENUE		0.00	0.00	0.00	0.00	0.00
	CAPITAL PROJECT	0.00	0.00	0.00	0.00	0.00

TOTAL EXPENSES		0.00	0.00	0.00	0.00	0.00
TOTAL REVENUE	*CAPITAL PROJECTS*	0.00	0.00	0.00	0.00	0.00
TOTAL EXPENSE	*CAPITAL PROJECTS*	0.00	0.00	0.00	0.00	0.00
EXCESS REVENUE OR EXPENDITURES		0.00	0.00	0.00	0.00	0.00
FUND 404:	**CDBG JOB TRAINING GRANT**					
		7/1/2027 - 6/30/2028	7/1/2026 - 6/30/2027	7/1/2025 - 6/30/2026	7/1/2025 - 6/30/2026	7/1/2024 - 6/30/2025
		Proposed	Proposed	Adopted	As of April 2, 2026	Actual as of June 30, 2025
	KAMCO CONTRIBUTION	0.00	0.00	0.00	0.00	0.00
	MEDC CONTRIBUTION	0.00	0.00	0.00	0.00	0.00
TOTAL REVENUE		0.00	0.00	0.00	0.00	0.00
	CDBG GRANT - KAMCO EXPENSES	0.00	0.00	0.00	0.00	0.00
TOTAL EXPENSES		0.00	0.00	0.00	0.00	0.00
TOTAL REVENUE	*CDBG JOB TRAINING GRANT*	0.00	0.00	0.00	0.00	0.00
TOTAL EXPENSE	*CDBG JOB TRAINING GRANT*	0.00	0.00	0.00	0.00	0.00
EXCESS REVENUE OR EXPENDITURES		0.00	0.00	0.00	0.00	0.00
FUND 405:	**CAPITAL IMPROVEMENT PROJECT 2018**					
		7/1/2027 - 6/30/2028	7/1/2026 - 6/30/2027	7/1/2025 - 6/30/2026	7/1/2025 - 6/30/2026	7/1/2024 - 6/30/2025
		Proposed	Proposed	Adopted	As of April 2, 2026	Actual as of June 30, 2025
	CONTRIBUTION FROM EMS FUND	10,000.00	10,000.00	10,000.00	10,000.00	10,000.00
	CONTRIBUTION FROM GENERAL FUND	30,428.00	30,428.00	30,428.00	30,428.00	30,428.00
	CONTRIBUTION FROM WATER & SEWER	30,000.00	30,000.00	30,000.00	30,000.00	19,280.24
	BOND FINANCING	0.00	0.00	0.00	0.00	0.00
	MISCELLANEOUS	0.00	0.00	0.00	0.00	0.00
	INTEREST INCOME	0.00	0.00	0.00	0.00	1,312.04
TOTAL REVENUE		70,428.00	70,428.00	70,428.00	70,428.00	61,020.28
	EMS BUILDING	0.00	0.00	0.00	0.00	0.00
	WATERLINE & SANITARY LINE	0.00	0.00	0.00	0.00	0.00
	HAMMONTREE DRIVE	0.00	0.00	0.00	0.00	0.00
	LEGAL & MISC FEES	0.00	0.00	0.00	0.00	0.00
	BOND PAYMENT	70,428.00	70,428.00	70,428.00	70,428.00	50,025.53
	TRANSFER TO WATER / SEWER					
TOTAL EXPENSES		70,428.00	70,428.00	70,428.00	70,428.00	50,025.53
TOTAL REVENUE	*CAPTIAL IMPROVEMENT PROJECT 2018*	70,428.00	70,428.00	70,428.00	70,428.00	61,020.28
TOTAL EXPENSE	*CAPTIAL IMPROVEMENT PROJECT 2018*	70,428.00	70,428.00	70,428.00	70,428.00	50,025.53
EXCESS REVENUE OR EXPENDITURES		0.00	0.00	0.00	0.00	0.00
FUND 406:	**2017 AMBULANCE PURCHASE ACT 99**					
		7/1/2027 - 6/30/2028	7/1/2026 - 6/30/2027	7/1/2025 - 6/30/2026	7/1/2025 - 6/30/2026	7/1/2024 - 6/30/2025
		Proposed	Proposed	Adopted	As of April 2, 2026	Actual as of June 30, 2025

	CONTRIBUTION FROM AMBULANCE SAVINGS FUND	0.00	0.00	0.00	0.00	0.00
	GRANT CONTRIBUTION FROM USDA	0.00	0.00	0.00	0.00	0.00
	LOAN CONTRIBUTION FROM USDA	0.00	0.00	0.00	0.00	0.00
	MISCELLANOUS	0.00	0.00	0.00	0.00	0.00
TOTAL REVENUE		0.00	0.00	0.00	0.00	0.00
	PURCHASE OF AMBULANCE	0.00	0.00	0.00	0.00	0.00
	LEGAL FEES	0.00	0.00	0.00	0.00	0.00
	PAYMENT ON AMBULANCE ACT 99 LOAN	0.00	0.00	0.00	0.00	0.00
TOTAL EXPENSES		0.00	0.00	0.00	0.00	0.00
TOTAL REVENUE	*2017 AMBULANCE PURCHASE ACT 99*	0.00	0.00	0.00	0.00	0.00
TOTAL EXPENSE	*2017 AMBULANCE PURCHASE ACT 99*	0.00	0.00	0.00	0.00	0.00
EXCESS REVENUE OR EXPENDITURES		0.00	0.00	0.00	0.00	0.00
FUND 411:	**RENTAL REHAB**					
		7/1/2027 - 6/30/2028	7/1/2026 - 6/30/2027	7/1/2025 - 6/30/2026	7/1/2025 - 6/30/2026	7/1/2024 - 6/30/2025
		Proposed	Proposed	Adopted	As of April 2, 2026	Actual as of June 30, 2025
	OWNER CONTRIBUTION	0.00	0.00	0.00	0.00	0.00
	MSHDA CONTRIBUTION	0.00	0.00	0.00	0.00	0.00
TOTAL REVENUE		0.00	0.00	0.00	0.00	0.00
	RENTAL REHAB EXPENSES	0.00	0.00	0.00	0.00	0.00
TOTAL EXPENSES		0.00	0.00	0.00	0.00	0.00
TOTAL REVENUE	*RENTAL REHAB*	0.00	0.00	0.00	0.00	0.00
TOTAL EXPENSE	*RENTAL REHAB*	0.00	0.00	0.00	0.00	0.00
EXCESS REVENUE OR EXPENDITURES		0.00	0.00	0.00	0.00	0.00
FUND 444:	**MARIJUANA CITATION REVENUE FUND**					
		7/1/2027 - 6/30/2028	7/1/2026 - 6/30/2027	7/1/2025 - 6/30/2026	7/1/2025 - 6/30/2026	7/1/2024 - 6/30/2025
		Proposed	Proposed	Adopted	As of April 2, 2026	Actual as of June 30, 2025
	REVENUE FROM CITATIONS	0.00	0.00	0.00	0.00	0.00
TOTAL REVENUE		0.00	0.00	0.00	0.00	0.00
136	EXPENSES	0.00	0.00	0.00	0.00	0.00
TOTAL EXPENSES		0.00	0.00	0.00	0.00	0.00
TOTAL REVENUE	*MARIJUANA CITATION REVENUE FUND*	0.00	0.00	0.00	0.00	0.00
TOTAL EXPENSE	*MARIJUANA CITATION REVENUE FUND*	0.00	0.00	0.00	0.00	0.00
EXCESS REVENUE OR EXPENDITURES		0.00	0.00	0.00	0.00	0.00
FUND 456:	**FIRE DEPT. SAVINGS**					
		7/1/2027 - 6/30/2028	7/1/2026 - 6/30/2027	7/1/2025 - 6/30/2026	7/1/2025 - 6/30/2026	7/1/2024 - 6/30/2025
		Proposed	Proposed	Adopted	As of April 2, 2026	Actual as of June 30, 2025
	GENERAL FUND REVENUE	0.00	0.00	0.00	0.00	0.00
	FIRE RUNS	3,000.00	3,000.00	3,000.00	1,000.00	5,250.00

	DONATIONS/GRANTS	500.00	500.00	500.00	0.00	0.00
	MISC. INCOME	0.00	0.00	0.00	0.00	0.00
	INTEREST INCOME	250.00	250.00	250.00	381.10	912.88
	GRANTS	0.00	0.00	0.00	0.00	0.00
	TRANSFER IN FROM EQUIPMENT FUND	0.00	0.00	0.00	0.00	0.00
	SALE OF CAPITAL ASSETS					7,000.00
TOTAL REVENUE		3,750.00	3,750.00	3,750.00	1,381.10	13,162.88
	CAPITAL OUTLAY	0.00	0.00	0.00	0.00	0.00
	MISC AND/OR ALLOCATIONS	3,000.00	3,000.00	3,000.00	0.00	23,346.00
	NEW EQUIPMENT/GRANT MATCH	0.00	0.00	0.00	2,999.70	3,449.70
	FIRE TRUCK REPAIR EXPENSES	0.00	0.00	0.00	0.00	0.00
	CONTINGENCY FUND	0.00	0.00	0.00	0.00	0.00
	TRANSFER OUT	0.00	0.00	0.00	0.00	0.00
TOTAL EXPENSES		3,000.00	3,000.00	3,000.00	2,999.70	26,795.70
TOTAL REVENUE	*FIRE DEPARTMENT SAVINGS*	3,750.00	3,750.00	3,750.00	1,381.10	13,162.88
TOTAL EXPENSE	*FIRE DEPARTMENT SAVINGS*	3,000.00	3,000.00	3,000.00	2,999.70	26,795.70
EXCESS REVENUE OR EXPENDITURES		750.00	750.00	750.00	-1,618.60	-13,632.82
CASH FUND PERCENTAGE CREATED AGAINST ANNUAL EXPENDITURES		25.00%	25.00%	25.00%	25.00%	25.00%
	FISCAL YEAR STARTING FUND BALANCE	21,339.10	22,957.70	22,957.70	22,957.70	36,590.52
	FISCAL YEAR EXCESS REVENUE OR EXPENDITURES	750.00	750.00	750.00	-1,618.60	-13,632.82
	FISCAL YEAR ENDING FUND BALANCE	22,089.10	23,707.70	23,707.70	21,339.10	22,957.70
	FUND BALANCE PERCENTAGE AGAINST ALL EXPENDITURES	736.30%	790.26%	790.26%	711.37%	85.68%
FUND 465	**EMS FUND**					
		7/1/2027 - 6/30/2028	7/1/2026 - 6/30/2027	7/1/2025 - 6/30/2026	7/1/2025 - 6/30/2026	7/1/2024 - 6/30/2025
		Proposed	Proposed	Adopted	As of April 2, 2026	Actual as of June 30, 2025
	LOAN FOR HEART MONITORS	0.00	0.00	0.00	0.00	0.00
	PEN & INT ON TAXES	0.00	0.00	0.00	293.08	
	DONATIONS/MEMORIALS	250.00	250.00	250.00	220.00	0.00
	FULTON COUNTY PAYMENTS	15,000.00	15,000.00	15,000.00	0.00	0.00
	BILLING REVENUE	190,000.00	190,000.00	170,000.00	128,444.95	160,896.55
	MISCELLANEOUS INCOME	0.00	0.00	0.00	0.00	50.00
	INTEREST INCOME	4,800.00	4,800.00	4,800.00	3,688.95	9,566.59
	CITY/MIL-EMS SERVICES	188,356.85	171,233.50	172,000.00	139,883.73	142,392.59
	SENECA/EMS SERVICES	61,710.00	56,100.00	51,000.00	0.00	44,424.35
	MEDINA/EMS SERVICES	45,980.00	41,800.00	38,000.00	5,354.99	29,385.85
	10% TO ALS FOR 2016 - 2017	0.00	0.00	0.00	0.00	0.00
	FEMA GRANT	0.00	0.00	0.00	0.00	0.00
	CITY ADDTL 10% ADDED TO ALS 2013	0.00	0.00	0.00	0.00	0.00
	SENECA / AMBULANCE SAVINGS 10% PORTION	0.00	0.00	0.00	0.00	0.00
	MEDINA / AMBULANCE SAVINGS 10& PORTION	0.00	0.00	0.00	0.00	0.00
	AMBULANCE SAVINGS/FUNDS FWD	0.00	0.00	0.00	0.00	0.00
	LEASE-FINANCING PURCHASE	0.00	0.00	0.00	0.00	0.00
	USDA GRANT FOR AMBULANCE PURCHASE	0.00	0.00	0.00	0.00	0.00
	USDA LOAN FOR AMBULANCE PURCHASE	0.00	0.00	0.00	0.00	0.00

	CONTRIBUTION FROM GENERAL FUND FOR AMBULANCE PAYMENT	32,383.59	32,383.59	0.00	0.00	136,468.21
	CONTRIBUTION FOR AMBULANCE PAYMENT -- MEDINA TOWNSHIP	12,220.22	12,220.22	0.00	0.00	0.00
	CONTRIBUTION FOR AMBULANCE PAYMENT -- SENECA TOWNSHIP	16,497.30	16,497.30	0.00	0.00	0.00
	CONTRIBUTION FOR GENERAL FUND FOR SHORTFALL	68,127.39	69,678.92	99,973.89	99,973.89	0.00
	CONTRIBUTION FROM SENECA TOWNSHIP FOR SHORTFALL	34,706.40	35,496.80	0.00	0.00	0.00
	CONTRIBUTION FROM MEDINA TOWNSHIP FOR SHORTFALL	25,708.44	26,293.93	0.00	0.00	0.00
	STIMULUS ACT FUNDS	0.00	0.00	0.00	0.00	0.00
TOTAL REVENUE		695,740.20	671,754.27	551,023.89	377,859.59	523,184.14
	WAGES	415,195.58	403,102.50	403,102.50	0.00	0.00
	FRINGE BENEFITS	0.00	0.00	0.00	0.00	0.00
	OVERTIME	0.00	0.00	0.00	41,256.98	54,607.18
	ADMINISTRATIVE WAGE	0.00	0.00	0.00	10,000.00	11,479.17
	PARAMEDIC WAGES	0.00	0.00	0.00	91,204.08	97,341.24
	EMT WAGES	0.00	0.00	0.00	166,576.68	193,435.10
	SOCIAL SECURITY	31,762.46	30,837.34	30,837.34	23,362.56	26,944.93
	UNEMP INSURANCE	0.00	0.00	0.00	35.11	34.19
	OFFICE SUPPLIES/POSTAGE	1,500.00	1,500.00	1,500.00	343.42	659.44
	LICENSE / FEES	1,500.00	1,500.00	1,500.00	3,067.18	1,242.57
	MEDICAL SUPPLIES	5,500.00	5,500.00	5,500.00	2,339.15	3,681.62
	GAS & OIL: VEHICLES	12,500.00	12,500.00	12,500.00	5,126.38	6,850.92
	BILLING SERVICES	7,050.00	7,050.00	7,050.00	3,094.00	5,452.84
	EMPLOYEE UNIFORMS	1,500.00	1,500.00	1,500.00	81.54	1,317.00
	NEW EQUIPMENT	0.00	0.00	0.00	0.00	0.00
	EQUIP/VEHICLE MAINTENANCE	5,000.00	5,000.00	5,000.00	4,126.61	8,536.78
	PROFESSIONAL WAGES	0.00	0.00	0.00	0.00	0.00
	PHONE	6,000.00	6,000.00	6,000.00	3,888.92	5,103.20
	WORKERS COMP. INSURANCE	3,976.19	3,614.72	3,286.11	2,980.60	8,035.25
	PENSION	24,911.73	24,186.15	24,186.15	11,139.27	12,062.46
	HOSP & LIFE INS	85,088.76	75,972.11	80,967.26	49,845.16	69,167.42
	FLEET/LIABILITY/PROPERTY IN	8,404.36	7,640.33	6,945.75	6,801.28	6,210.50
	ELECTRICITY	3,750.00	3,750.00	3,750.00	2,873.07	2,787.51
	HEATING	2,500.00	2,500.00	2,500.00	2,279.73	2,033.28
	REPAIR & MAINT: B&G	1,500.00	1,500.00	1,500.00	855.37	1,663.98
	MISCELLANEOUS	0.00	0.00	0.00	666.49	-102.32
	CLASS EXPENSE/TRAINING	3,500.00	3,500.00	3,500.00	2,859.20	2,690.40
	COMPUTERS/RADIOS/PAGERS	1,500.00	1,500.00	1,500.00	0.00	0.00
	CAPITAL OUTLAY	0.00	0.00	0.00	0.00	0.00
	EQUIPMENT REPLACEMENT	2,000.00	2,000.00	2,000.00	0.00	0.00
	MEDICAL EQUIP REPLACEMENT	0.00	0.00	0.00	0.00	0.00
	AMBULANCE PURCHASE	0.00	0.00	0.00	0.00	0.00
	TRANSFER TO CAPITAL IMPROVEMENT PROJECT 2018	10,000.00	10,000.00	0.00	0.00	10,000.00
	LEASE PMT. TO LHA	0.00	0.00	0.00	0.00	0.00
	MORENCI ADMINISTRATION FEE	0.00	0.00	0.00	0.00	0.00
	AMBULANCE SAVINGS	0.00	0.00	0.00	0.00	0.00
	LINE OF CREDIT PAYMENT	0.00	0.00	0.00	0.00	0.00
	CAPITAL OUTLAY / BUILDING FUND	0.00	0.00	0.00	0.00	0.00
	LOAN PAYMENT FOR AMBULANCE	61,101.12	61,101.12	0.00	0.00	0.00
	TRANSFER TO CAPITAL OUTLAY / AMBULANCE PURCHASE	0.00	0.00	0.00	0.00	0.00
TOTAL EXPENSES		695,740.20	671,754.27	604,625.11	434,802.78	531,234.66
TOTAL REVENUE	*EMS*	695,740.20	671,754.27	551,023.89	377,859.59	523,184.14
TOTAL EXPENSE	*EMS*	695,740.20	671,754.27	604,625.11	434,802.78	531,234.66

EXCESS REVENUE OR EXPENDITURES		0.00	0.00	-53,601.22	-56,943.19	-8,050.52
CASH FUND PERCENTAGE CREATED AGAINST ANNUAL EXPENDITURES		0.00%	0.00%	-8.87%	-13.10%	-1.52%
	FISCAL YEAR STARTING FUND BALANCE	152,913.84	152,913.84	206,515.06	206,515.06	214,565.58
	FISCAL YEAR EXCESS REVENUE OR EXPENDITURES	0.00	0.00	-53,601.22	-56,943.19	-8,050.52
	FISCAL YEAR ENDING FUND BALANCE	152,913.84	152,913.84	152,913.84	149,571.87	206,515.06
	FUND BALANCE PERCENTAGE AGAINST ALL EXPENDITURES	21.98%	22.76%	25.29%	34.40%	38.87%
FUND 590	**SEWER FUND**	7/1/2027 - 6/30/2028	7/1/2026 - 6/30/2027	7/1/2025 - 6/30/2026	7/1/2025 - 6/30/2026	7/1/2024 - 6/30/2025
		Proposed	Proposed	Adopted	As of April 2, 2026	Actual as of June 30, 2025
(REVENUES)						
	FUNDS FORWARD	0.00	0.00	0.00	0.00	0.00
	FEES	0.00	0.00	0.00	0.00	0.00
	SALES	185,343.35	179,945.00	262,637.38	242,273.70	231,527.02
	SANITARY IMPROVEMENT CHARGE	256,476.18	249,006.00	226,696.66	189,005.08	222,498.87
	INTEREST INCOME	4,000.00	4,000.00	4,000.00	3,065.86	2,938.73
	MISC REVENUES	500.00	500.00	500.00	202.91	0.00
	EXTRA SEWER METER SALES	3,000.00	3,000.00	3,000.00	5,646.24	2,966.18
	LAGOON SLUDGE	0.00	0.00	0.00	0.00	0.00
	SEWER ASSESSMENT	0.00	0.00	0.00	0.00	0.00
	SAVINGS FUND FORWARD	0.00	0.00	0.00	0.00	0.00
	EQUIPMENT FUND LOAN PAYMENT	0.00	0.00	0.00	0.00	0.00
	WATER TOWER LEASE	0.00	0.00	0.00	0.00	0.00
	STIMULUS ACT FUND	0.00	0.00	0.00	0.00	0.00
	MISC REIMBURSED ACTIVITY	0.00	0.00	0.00	0.00	0.00
	TRANSFER FROM CAP IMPROVE	0.00	0.00	0.00	0.00	0.00
TOTAL REVENUE		449,319.53	436,451.00	496,834.04	440,193.79	459,930.80
(EXPENDITURES)						
	SALARIES AND WAGES	224,251.49	213,799.30	201,287.80	155,097.97	152,695.15
	SALARIES & WAGES	147,822.81	143,517.29	137,214.51	107,963.34	105,772.57
	OVERTIME	0.00	0.00	0.00	1,953.31	3,065.87
	SOCIAL SECURITY (MOWING & WATER/SEWER)	11,339.01	11,008.75	10,529.43	8,367.29	8,281.12
	UNEMPLOYMENT INS (MOWING & WATER/SEWER)	0.00	0.00	0.00	14.21	13.63
	PENSION (MOWING & WATER/SEWER)	7,944.94	7,944.94	7,860.83	5,457.29	4,152.64
	HOSP & LIFE INS (MOWING & WATER/SEWER)	51,719.72	46,178.33	40,783.03	30,508.78	29,922.03
	WORKERS COMPENSATION	3,025.00	2,750.00	2,500.00	260.85	783.07
	UNIFORM	2,400.00	2,400.00	2,400.00	572.90	704.22
	FRINGE BENEFITS	0.00	0.00	0.00	0.00	0.00
	GENERAL OPERATIONS	102,053.13	101,561.18	104,313.95	60,488.06	95,430.37
	OFFICE SUPPLIES AND POSTAGE	3,000.00	3,000.00	3,000.00	3,122.57	3,429.68
	COPIER MAINTENANCE AGREEMENT	3,500.00	3,500.00	3,500.00	3,425.51	3,568.67
	OPERATING EXPENSES	15,000.00	15,000.00	25,000.00	7,867.00	29,719.69
	COMPUTER SOFTWARE REPLACEMENT	2,500.00	2,500.00	2,500.00	349.00	338.50
	NEW EQUIPMENT	0.00	0.00	0.00	0.00	0.00
	AUDIT EXPENSE	9,166.67	9,166.67	9,166.67	9,166.67	9,151.00

	PROFESSIONAL FEES	5,000.00	5,000.00	5,000.00	550.00	3,630.00
	LAGOON SAMPLES	5,500.00	5,500.00	5,500.00	1,881.00	2,839.00
	DUES AND MEMBERSHIPS	1,000.00	1,000.00	1,000.00	0.00	425.00
	TELEPHONE	1,250.00	1,250.00	1,250.00	371.28	840.20
	EQUIPMENT FEES (MOWING & WATER/SEWER)	25,000.00	25,000.00	25,000.00	12,431.49	18,077.25
	PRINTING AND PUBLISHING	0.00	0.00	0.00	73.50	185.75
	FLEET/PROFESSIONAL LIABILITY	5,411.46	4,919.51	4,472.28	4,472.28	4,221.01
	ELECTRICITY	20,000.00	20,000.00	14,500.00	12,837.16	13,702.85
	NATURAL GAS	2,500.00	2,500.00	1,200.00	2,817.83	1,559.26
	MISC AND/OR ALLOCATIONS	225.00	225.00	225.00	0.00	2,563.42
	TRAINING AND SCHOOLING	3,000.00	3,000.00	3,000.00	0.00	1,179.09
	EMPLOYEE MEDICAL BENEFIT	0.00	0.00	0.00	0.00	0.00
	EQUIPMENT RENTAL	0.00	0.00	0.00	1,122.77	0.00
	MISCELLANEOUS	0.00	0.00	0.00	0.00	0.00
	TRANSFERS TO OTHER ACCOUNTS	0.00	0.00	0.00	0.00	0.00
	LAGOON TRANSFER FROM IMPROVE	0.00	0.00	0.00	0.00	0.00
	SEWER TRANSFER FROM IMPROVE	0.00	0.00	0.00	0.00	0.00
	TRANSFER OUT TO GENERAL FUND FOR ASSET MANAGEMENT PLAN FOR	0.00	0.00	0.00	0.00	0.00
	TRANSFER OUT TO EQUIPMENT FUND FOR BACKHOE LOAN FROM	0.00	0.00	0.00	0.00	0.00
	REIMBURSE GENERAL FOR SANITARY LINE FIX	0.00	0.00	0.00	0.00	0.00
	CDBG GRANT PROJECT	0.00	0.00	0.00	0.00	0.00
	TRANSFER TO CAP IMPROVE FUND	0.00	0.00	0.00	0.00	0.00
	CONTINGENCY FUND	0.00	0.00	0.00	0.00	0.00
	CONTINGENCY FUND	0.00	0.00	0.00	0.00	0.00
	MOWING	0.00	0.00	0.00	0.00	0.00
	MOWING FEES	0.00	0.00	0.00	0.00	0.00
	DEBT RETIREMENT	53,938.91	53,938.91	53,938.91	9,749.99	0.00
	DEBT RETIREMENT (SEWER)	53,938.91	53,938.91	53,938.91	9,749.99	0.00
	CAPITAL OUTLAY	60,000.00	60,000.00	150,000.00	0.00	0.00
	CAPITAL OUTLAY/ LAGOON REHAB	0.00	0.00	0.00	0.00	0.00
	CAPITAL OUTLAY/SANITARY LINE WORK	0.00	0.00	0.00	0.00	0.00
	CAPITAL OUTLAY/GENERATOR	0.00	0.00	0.00	0.00	0.00
	CAPITAL OUTLAY / NEW METERS	0.00	0.00	0.00	0.00	0.00
	CAPITAL OUTLAY / CDBG GRANT	0.00	0.00	0.00	0.00	0.00
	CAPITAL OUTLAY / LAGOON VALVES	0.00	0.00	60,000.00	0.00	0.00
	CAPITAL OUTLAY / CURE IN PLACE PIPING	60,000.00	60,000.00	90,000.00	0.00	0.00
	BOND INTEREST PAYMENTS	0.00	0.00	0.00	0.00	23,553.08
	BOND INTEREST PAYMENT(SEWER)	0.00	0.00	0.00	0.00	23,553.08
TOTAL EXPENSES		440,243.52	429,299.39	509,540.66	225,336.02	271,678.60
TOTAL REVENUE	*SEWER OPERATING & MAINTENANCE*	449,319.53	436,451.00	496,834.04	440,193.79	459,930.80
TOTAL EXPENSE	*SEWER OPERATING & MAINTENANCE*	440,243.52	429,299.39	509,540.66	225,336.02	271,678.60

EXCESS REVENUE OR EXPENDITURES		9,076.01	7,151.61	-12,706.62	214,857.77	188,252.20
FUND 591	**WATER FUND**	7/1/2027 - 6/30/2028	7/1/2026 - 6/30/2027	7/1/2025 - 6/30/2026	7/1/2025 - 6/30/2026	7/1/2024 - 6/30/2025
		Proposed	Proposed	Adopted	As of April 2, 2026	Actual as of June 30, 2025
(REVENUES)						
	FUNDS FORWARD	0.00	0.00	0.00	0.00	0.00
	FEES	0.00	0.00	0.00	2,000.00	0.00
	SALES	248,447.33	241,211.00	336,888.14	316,600.27	302,127.85
	WILLINGNESS TO SERVE	352,391.84	342,128.00	296,012.96	245,589.64	306,468.09
	INTEREST INCOME	4,000.00	4,000.00	4,000.00	6,144.39	8,752.41
	MISC REVENUES	500.00	500.00	500.00	202.91	6,181.37
	EXTRA WATER SALES	0.00	0.00	0.00	0.00	400.00
	LAGOON SLUDGE	0.00	0.00	0.00	0.00	0.00
	SEWER ASSESSMENT	0.00	0.00	0.00	0.00	0.00
	SAVINGS FUND FORWARD	0.00	0.00	0.00	0.00	0.00
	EQUIPMENT FUND LOAN PAYMENT	0.00	0.00	0.00	0.00	0.00
	WATER TOWER LEASE	3,250.00	3,250.00	3,250.00	826.32	2,695.68
	STIMULUS ACT FUNDS	0.00	0.00	0.00	0.00	0.00
	TRANSFER FROM CAP IMPROVE	0.00	0.00	0.00	0.00	0.00
	TRANSFER FROM CDBG LEFTOVER FUNDS	0.00	0.00	66,976.20	66,976.20	0.00
TOTAL REVENUE		608,589.17	591,089.00	707,627.30	638,339.73	626,625.40
(EXPENDITURES)						
	SALARIES AND WAGES	272,587.81	259,552.94	232,610.93	181,462.06	189,887.88
	SALARIES & WAGES	178,564.97	173,364.05	157,017.97	121,606.12	128,575.05
	OVERTIME	0.00	0.00	0.00	9,402.58	9,500.16
	SOCIAL SECURITY (MOWING & WATER/SEWER)	13,697.98	13,299.01	12,046.11	9,978.38	10,521.80
	UNEMPLOYMENT INS (MOWING & WATER/SEWER)	0.00	0.00	0.00	16.62	13.66
	PENSION (MOWING & WATER/SEWER)	9,995.34	9,704.22	9,017.84	7,298.15	6,504.57
	HOSP & LIFE INS (MOWING & WATER/SEWER)	63,015.82	56,264.12	47,963.97	31,763.38	30,679.22
	WORKERS COMPENSATION	4,313.70	3,921.54	3,565.04	833.96	2,310.52
	UNIFORM	3,000.00	3,000.00	3,000.00	562.87	1,782.90
	FRINGE BENEFITS	0.00	0.00	0.00	0.00	0.00
	GENERAL OPERATIONS	116,828.13	115,327.85	116,963.95	80,756.91	115,687.39
	OFFICE SUPPLIES AND POSTAGE	6,000.00	6,000.00	6,000.00	3,589.77	3,518.60
	COPIER MAINTENANCE AGREEMENT	2,500.00	2,500.00	2,500.00	963.98	2,104.80
	OPERATING EXPENSES	30,000.00	30,000.00	40,000.00	24,624.95	39,973.94
	COMPUTER SOFTWARE REPLACEMENT	1,500.00	1,500.00	1,500.00	349.00	338.50
	NEW EQUIPMENT	0.00	0.00	0.00	0.00	0.00
	AUDIT EXPENSE	11,091.67	10,083.34	9,166.67	9,166.66	9,151.00
	PROFESSIONAL FEES	2,000.00	2,000.00	2,000.00	0.00	9,780.00
	LAGOON SAMPLES	0.00	0.00	0.00	0.00	0.00
	DUES AND MEMBERSHIPS	4,000.00	4,000.00	4,000.00	2,791.96	3,200.04
	TELEPHONE	4,000.00	4,000.00	4,000.00	3,950.50	4,866.93
	EQUIPMENT FEES (MOWING & WATER/SEWER)	22,500.00	22,500.00	22,500.00	14,448.09	18,921.78
	PRINTING AND PUBLISHING	600.00	600.00	600.00	73.50	185.75
	FLEET/PROFESSIONAL LIABILITY	5,411.46	4,919.51	4,472.28	4,472.28	4,221.01
	ELECTRICITY	20,000.00	20,000.00	14,000.00	12,837.16	13,703.76
	NATURAL GAS	2,500.00	2,500.00	1,500.00	2,607.73	1,349.29
	MISC AND/OR ALLOCATIONS	225.00	225.00	225.00	15.44	19.33
	TRAINING AND SCHOOLING	3,000.00	3,000.00	3,000.00	865.89	3,977.66
	EMPLOYEE MEDICAL BENEFIT	0.00	0.00	0.00	0.00	0.00

	EQUIPMENT RENTAL	1,500.00	1,500.00	1,500.00	0.00	375.00
	MISCELLANEOUS	0.00	0.00	0.00	0.00	0.00
	TRANSFERS TO OTHER ACCOUNTS	0.00	0.00	0.00	0.00	0.00
	LAGOON TRANSFER FROM IMPROVE	0.00	0.00	0.00	0.00	0.00
	SEWER TRANSFER FROM IMPROVE	0.00	0.00	0.00	0.00	0.00
	TRANSFER OUT TO GENERAL FUND FOR ASSET MANAGEMENT PLAN FOR	0.00	0.00	0.00	0.00	0.00
	TRANSFER OUT TO EQUIPMENT FUND FOR BACKHOE LOAN FROM	0.00	0.00	0.00	0.00	0.00
	REIMBURSE GENERAL FOR SANITARY LINE FIX	0.00	0.00	0.00	0.00	0.00
	CDBG GRANT PROJECT	0.00	0.00	0.00	0.00	0.00
	CONTINGENCY FUND	0.00	0.00	0.00	0.00	0.00
	CONTINGENCY FUND	0.00	0.00	0.00	0.00	0.00
	MOWING	0.00	0.00	0.00	0.00	0.00
	SALARIES & WAGES	0.00	0.00	0.00	0.00	0.00
	DEBT RETIREMENT	180,747.95	53,938.91	53,938.91	9,750.01	0.00
	DEBT RETIREMENT (WATER)	180,747.95	53,938.91	53,938.91	9,750.01	0.00
	CAPITAL OUTLAY	65,000.00	65,000.00	265,000.00	27,519.90	0.00
	CAPITAL OUTLAY / ENGINEERING FOR DWRF	0.00	0.00	35,000.00	0.00	0.00
	CAPITAL OUTLAY / WATER TOWER REPAIRS	0.00	0.00	190,000.00	0.00	0.00
	CAPITAL OUTLAY / LEAD LINE REPLACEMENT	15,000.00	15,000.00	15,000.00	0.00	0.00
	CAPITAL OUTLAY / WATER PLANT PAINTING	0.00	0.00	25,000.00	0.00	0.00
	CAPITAL OUTLAY / GENERATOR REPLACEMENT	0.00	0.00	0.00	0.00	0.00
	CAPITAL OUTLAY / CDBG MATCH	0.00	0.00	0.00	0.00	0.00
	CAPITAL OUTLAY / NEW METERS	0.00	0.00	0.00	0.00	0.00
	CAPITAL OUTLAY / DISTRIBUTION SYSTEM	50,000.00	50,000.00	0.00	0.00	0.00
	CAPITAL OUTLAY / NEW WELL	0.00	0.00	0.00	0.00	0.00
	BOND INTEREST PAYMENTS	0.00	0.00	0.00	0.00	23,553.12
	BOND INTEREST PAYMENT(SEWER)	0.00	0.00	0.00	0.00	23,553.12
TOTAL EXPENSES		635,163.89	493,819.69	668,513.79	299,488.88	329,128.39
TOTAL REVENUE	*WATER OPERATING & MAINTENANCE*	608,589.17	591,089.00	707,627.30	638,339.73	626,625.40
TOTAL EXPENSE	*WATER OPERATING & MAINTENANCE*	635,163.89	493,819.69	668,513.79	299,488.88	329,128.39
EXCESS REVENUE OR EXPENDITURES		-26,574.72	97,269.31	39,113.51	338,850.85	297,497.01
FUND 641	**EQUIPMENT FUND**	7/1/2027 - 6/30/2028	7/1/2026 - 6/30/2027	7/1/2025 - 6/30/2026	7/1/2025 - 6/30/2026	7/1/2024 - 6/30/2025
		Proposed	Proposed	Adopted	As of April 2, 2026	Actual as of June 30, 2025
(REVENUES)						
	FUNDS FORWARD	0.00	0.00	0.00	0.00	0.00
	LOAN (FOR BACKHOE)	0.00	0.00	0.00	0.00	0.00
	CLEAN DIESEL GRANT DUMPTRUCK	0.00	0.00	0.00	0.00	0.00
	EQUIP RENTAL FEES	165,000.00	165,000.00	165,000.00	105,226.87	121,312.29
	MISC REVENUES	0.00	0.00	0.00	0.00	350.00
	INTEREST	300.00	300.00	300.00	97.26	533.67
	SALE OF EQUIPMENT	0.00	0.00	0.00	0.00	339.20

	LOAN FROM WATER IMPROVEMENT FUND	0.00	0.00	0.00	0.00	0.00
	TRANSFER FROM WATER O & M FOR BACKHOE LOAN	0.00	0.00	0.00	0.00	0.00
	TRANSFER FROM WATER IMPROVE FOR BACKHOE LOAN	0.00	0.00	0.00	0.00	0.00
	TRANSFER FROM CDBG LEFTOVER FUNDS	0.00	0.00	54,920.48	54,920.48	0.00
TOTAL REVENUE		165,300.00	165,300.00	220,220.48	160,244.61	122,535.16
(EXPENDITURES)						
	SALARIES & FRINGE BENEFITS	26,381.69	26,381.69	17,093.60	13,432.94	20,063.72
	SALARIES & WAGES	17,816.20	17,816.20	11,188.47	9,232.07	13,710.38
	SOCIAL SECURITY	1,373.41	1,373.41	862.73	703.49	1,043.30
	UNEMPLOYMENT INS	0.00	0.00	0.00	0.37	1.38
	PENSION	1,068.97	1,068.97	671.28	539.71	566.88
	HOSP & LIFE INS	3,623.11	3,623.11	1,871.12	1,932.06	3,662.13
	WORKERS COMPENSATION	0.00	0.00	0.00	72.45	278.75
	UNIFORM	2,500.00	2,500.00	2,500.00	952.79	800.90
	FRINGE BENEFITS	0.00	0.00	0.00	0.00	0.00
	GENERAL OPERATIONS	59,519.81	58,654.37	57,867.61	48,641.49	53,701.50
	OFFICE EXPENSE & POSTAGE	0.00	0.00	0.00	127.00	335.80
	COPIER/POSTAGE MAINT.	0.00	0.00	0.00	61.72	0.00
	EQUIP GAS AND OIL	25,000.00	25,000.00	25,000.00	11,605.09	14,645.68
	REP & MAINT SUPPLIES	25,000.00	25,000.00	25,000.00	13,488.58	11,951.62
	COMPUTER PROG/MAINT	0.00	0.00	0.00	0.00	0.00
	PRINTING & PUBLISHING	0.00	0.00	0.00	0.00	49.50
	FLEET/EQUIP INSURANCE	9,519.81	8,654.37	7,867.61	7,867.61	7,423.81
	MISC/OPERATING SUPPLIES	0.00	0.00	0.00	10,501.03	18,520.21
	EMPLOYEE MEDICAL BENEFIT	0.00	0.00	0.00	0.00	0.00
	EQUIP RENTAL	0.00	0.00	0.00	2,356.00	774.88
	MISCELLANOUS	0.00	0.00	0.00	2,634.46	0.00
	CAPITAL OUTLAY	5,700.00	40,700.00	52,156.88	9,120.28	0.00
	CAPITAL OUTLAY/DUMP TRUCK	0.00	0.00	0.00	0.00	0.00
	CAPITAL OUTLAY/BACKHOE	0.00	0.00	11,456.88	4,821.44	0.00
	CAPITAL OUTLAY/MOWERS	0.00	0.00	0.00	0.00	0.00
	CAPITAL OUTLAY/AMBULANCE	0.00	0.00	0.00	0.00	0.00
	CAPITAL OUTLAY/TRACTOR	0.00	0.00	0.00	0.00	0.00
	CAPITAL OUTLAY/VALVE TURNING MACHINE	0.00	0.00	0.00	0.00	0.00
	CAPITAL OUTLAY/SALT EQUIPMENT FOR TRUCK	0.00	0.00	0.00	0.00	0.00
	CAPITAL OUTLAY / LOAN ON DPW TRUCK	5,700.00	5,700.00	5,700.00	4,298.84	0.00
	CAPITAL OUTLAY/UTILITY TRUCK	0.00	0.00	0.00	0.00	0.00
	CAPITAL OUTLAY / USED 1 TON TRUCK	0.00	35,000.00	35,000.00	0.00	0.00
	DEBT RETIREMENT	52,456.88	52,456.88	54,500.00	9,750.00	21,641.51
	DUMP TRUCK PAYMENT	0.00	0.00	0.00	0.00	0.00
	BOND PAYMENT FOR SEWER TRUCK	41,000.00	41,000.00	41,000.00	0.00	0.00
	BACKHOE PMT	0.00	0.00	0.00	0.00	0.00
	WATER IMPROVEMENT DEBT PAYBACK	0.00	0.00	0.00	0.00	0.00
	STREET SWEEPER LOAN	0.00	0.00	13,500.00	9,750.00	0.00
	INTEREST EXPENSE	0.00	0.00	0.00	0.00	21,641.51
	MINI-EXCAVATOR PAYMENT	11,456.88	11,456.88	0.00	0.00	0.00
TOTAL EXPENSES		144,058.38	178,192.95	181,618.09	80,944.71	95,406.73
TOTAL REVENUE	*EQUIPMENT FUND*	165,300.00	165,300.00	220,220.48	160,244.61	122,535.16
TOTAL EXPENSE	*EQUIPMENT FUND*	144,058.38	178,192.95	181,618.09	80,944.71	95,406.73

EXCESS REVENUE OR EXPENDITURES		21,241.62	-12,892.95	38,602.39	79,299.90	27,128.43
FUND 696:	**TOWN & COUNTRY FESTIVAL**					
		7/1/2027 - 6/30/2028	7/1/2026 - 6/30/2027	7/1/2025 - 6/30/2026	7/1/2025 - 6/30/2026	7/1/2024 - 6/30/2025
		Proposed	Proposed	Adopted	As of April 2, 2026	Actual as of June 30, 2025
(REVENUES)						
	FESTIVAL REVENUE	18,000.00	18,000.00	18,000.00	9,832.17	12,590.00
	FIREWORKS DONATIONS	5,500.00	5,500.00	5,500.00	1,450.00	5,285.00
	INTEREST INCOME--FESTIVAL	100.00	100.00	100.00	192.05	190.71
TOTAL REVENUE		23,600.00	23,600.00	23,600.00	11,474.22	18,065.71
(EXPENDITURES)						
	FESTIVAL EXPENSES	20,000.00	20,000.00	20,000.00	6,804.28	13,810.62
	CONTINGENCY	0.00	0.00	0.00	0.00	0.00
TOTAL EXPENSES		20,000.00	20,000.00	20,000.00	6,804.28	13,810.62
TOTAL REVENUE	*TOWN & COUNTRY FESTIVAL*	23,600.00	23,600.00	23,600.00	11,474.22	18,065.71
TOTAL EXPENSE	*TOWN & COUNTRY FESTIVAL*	20,000.00	20,000.00	20,000.00	6,804.28	13,810.62
EXCESS REVENUE OR EXPENDITURES		3,600.00	3,600.00	3,600.00	3,600.00	4,255.09
CASH FUND PERCENTAGE CREATED AGAINST ANNUAL EXPENDITURES		18.00%	18.00%	18.00%	18.00%	18.00%
	FISCAL YEAR STARTING FUND BALANCE	10,684.71	7,084.71	7,084.71	7,084.71	3,484.71
	FISCAL YEAR EXCESS REVENUE OR EXPENDITURES	3,600.00	3,600.00	3,600.00	3,600.00	3,600.00
	FISCAL YEAR ENDING FUND BALANCE	14,284.71	10,684.71	10,684.71	10,684.71	7,084.71
	FUND BALANCE PERCENTAGE AGAINST ALL EXPENDITURES	71.42%	53.42%	53.42%	157.03%	51.30%
TOTAL REVENUE						
GENERAL ACCOUNT		1,798,710.59	1,748,417.57	2,152,337.45	1,751,873.11	2,355,246.00
OTHER ACCOUNTS		2,808,509.81	2,752,821.05	2,882,966.39	2,298,171.37	2,675,759.43
TOTAL REVENUE ALL ACCOUNTS		4,607,220.40	4,501,238.62	5,035,303.84	4,050,044.48	5,031,005.43
TOTAL EXPENSES						
GENERAL ACCOUNT		1,837,551.07	1,914,981.05	2,187,786.82	1,751,196.24	2,448,425.00
OTHER ACCOUNTS		2,801,931.45	2,716,892.34	3,002,447.98	1,883,037.77	1,900,173.10
TOTAL EXPENSES ALL ACCOUNTS		4,639,482.52	4,631,873.40	5,190,234.80	3,634,234.01	4,348,598.10
EXCESS REVENUE OR EXPENDITURES						
GENERAL ACCOUNT		-38,840.48	-166,563.49	-35,449.37	676.87	-93,179.00
OTHER ACCOUNTS		6,578.36	35,928.71	-119,481.59	415,133.60	775,586.33
TOTAL EXCESS REVENUE OR EXPENDITURES ALL ACCOUNTS		-32,262.12	-130,634.78	-154,930.96	415,810.47	682,407.33

Agenda Review Form

Special City Council – 05/18/2026

☐ Informational
☑ Action / Follow Up
☐ Not Approved

Prepared For	Staff Contact
City Council	Jeff Bell
Date Submitted	**Department**
05/18/2026	Administration

Subject

Adoption of the 2026 Summer Tax Special Assessments

Summary

A Public Hearing was conducted on 5/11/2026 on the proposed 2026 Summer Tax Special Assessments with no public comment given.

Financial Impact

$305,199.91

Budgeted	Amount:
N/A	N/A

Recommendation

Motion to approve the 2026 Summer Tax Special Assessments and authorize the Mayor and City Administrators Signatures on the Resolution as such.

Alternatives

Attachments

2026 Summer Tax Special Assessments Listing detailed breakdown of the $305,199.91.

City of Morenci
County of Lenawee
State of Michigan

RESOLUTION
2026 SUMMER TAX SPECIAL ASSESSMENTS

At a regular meeting of the City Council of the City of Morenci, County of Lenawee, State of Michigan, held at 118 Orchard Street, in said city on Monday, May 18, 2026 at 6:00 p.m.

Present:

Absent:

The following preamble and resolution was offered by Councilor , and supported by Councilor .

WHEREAS, pursuant to Chapter 17, Article II of the Morenci Code of Ordinances which deals with Single Lot Assessments, the City of Morenci may special assess delinquent accounts receivable items to summer taxes; and

WHEREAS, $305,199.91 in outstanding water payments owed is owed to the City of Morenci.

NOW, THEREFORE, BE IT RESOLVED the Morenci City Council is in receipt of the 2026 summer tax special assessment roll, where upon a public hearing has been held on May 11, 2026 to hear complaints pertaining to the 2026 summer tax assessment role; and

LET IT FURTHER BE RESOLVED that the Morenci City Council authorizes special assessments against the following properties in the attached spreadsheet of this resolution.

AYES:

NAYS:

RESOLUTION DECLARED ADOPTED.

_____
Tracy Schell
Mayor

_____
Jeffrey D. Bell
City Administrator / Clerk

I hereby certify that the above is a true and complete copy of a resolution adopted by the City Council of the City of Morenci, County of Lenawee, State of Michigan, at a regular meeting held on May 18, 2026 and the public notice of said meeting was given pursuant to and in full compliance with Act. 267, Public Acts of Michigan, 1976.

_____

Jeffrey D. Bell
City Administrator / Clerk

Account #	Status	Calculation Amount	Balance	Last Payment Date	Last Payment Amount
11	Inactive-Ba	$57.89	$57.89	8/6/2025	($82.67)
70	Active	$1,636.42	$3,151.69	2/6/2025	($200.00)
130	Active	$4,408.08	$7,697.24	6/20/2024	($70.92)
500	Active	$4,100.71	$6,807.48	4/27/2026	($200.00)
1000	Active	$164.07	$736.52	2/27/2026	($150.00)
1456	Active	$13.98	$114.10	9/25/2025	($13.26)
1487	Active	$9.32	$18.86	9/25/2025	($9.60)
1514	Active	$46.60	$103.85	3/12/2026	($4.44)
1520	Active	$178.70	$768.34	10/13/2025	($543.85)
1596	Active	$4,135.04	$7,178.36	3/24/2026	($50.00)
1695	Active	$1,225.65	$2,529.93	2/25/2026	($100.00)
1990	Active	$852.90	$2,043.73	8/28/2025	($100.00)
2126	Active	$2,378.03	$4,728.72	4/1/2026	($100.00)
2650	Inactive-Ba	$58.97	$58.97	7/21/2025	($82.67)
3050	Active	$5,037.63	$8,728.58	9/25/2025	($2,447.13)
3110	Active	$2,192.30	$3,915.95	4/21/2025	($500.00)
3235	Active	$3,592.42	$6,284.46	9/25/2025	($1,683.12)
3430	Active	$2,524.76	$4,565.15	9/25/2025	($624.49)
4050	Active	$394.92	$1,134.70	9/25/2025	($482.81)
4510	Active	$3,827.98	$7,146.46	4/6/2026	($600.00)
4790	Active	$3,670.58	$6,597.20	6/18/2025	($7.15)
4870	Active	$95.90	$653.13	12/15/2025	($300.00)
5000	Active	$4,071.73	$7,332.95	9/25/2025	($1,037.40)
5350	Inactive-Ba	$145.14	$145.14	3/5/2025	($45.77)
5400	Inactive-Ba	$85.10	$85.10	11/13/2025	($396.04)
5550	Active	$5,530.50	$9,565.00	9/25/2025	($3,520.39)
5571	Active	$482.84	$1,412.27	3/30/2026	($200.00)
6020	Active	$4,256.58	$7,353.91	6/18/2025	($1,659.63)
7045	Active	$1,909.22	$3,852.85	2/12/2026	($1,000.00)
7600	Active	$1,540.90	$3,654.84	4/24/2026	($600.00)
9528	Active	$4,695.10	$8,062.46	6/18/2025	($1,601.61)
9781	Inactive-Ba	$0.00	$79.83	12/20/2023	($71.74)
70018	Active	$740.26	$1,690.79	10/20/2025	($397.09)
70106	Active	$5,172.09	$8,888.49	6/18/2025	($1,680.76)
70110	Active	$3,077.02	$6,281.47	3/9/2026	($1,000.00)
70147	Active	$322.61	$1,257.56	1/13/2026	($500.00)
70153	Active	$2,548.70	$4,680.51	2/10/2026	($500.00)
70186	Active	$6,444.62	$11,151.27	9/25/2025	($3,381.14)
70193	Active	$612.76	$1,716.06	4/8/2026	($300.00)
70221	Active	$2,871.09	$5,399.12	9/25/2025	($266.46)
70228	Active	$4,027.02	$6,984.54	6/18/2025	($866.87)
70229	Active	$4,144.95	$7,174.34	6/18/2025	($1,391.84)

70248	Active	$4,040.61	$7,054.85	6/18/2025	($952.96)
70289	Active	$2,953.73	$5,328.50	5/5/2026	($100.00)
70291	Active	$1,511.24	$2,932.48	10/6/2025	($2,789.58)
70300	Active	$1,901.74	$3,754.74	11/3/2025	($150.00)
70321	Active	$4,501.60	$7,748.59	6/18/2025	($1,779.17)
70357	Active	$3,571.23	$6,139.46	6/18/2025	($1,158.49)
70524	Active	$4,265.83	$7,369.28	9/25/2025	($2,305.90)
70563	Active	$4,288.29	$7,405.08	6/18/2025	($1,553.64)
70588	Active	$1,106.43	$1,835.84	4/17/2026	($200.00)
70591	Active	$1,335.24	$2,605.07	1/15/2025	($400.00)
70631	Active	$443.47	$1,114.73	6/5/2025	($82.67)
70664	Active	$4,015.09	$6,895.88	6/18/2025	($1,670.13)
70689	Active	$1,127.80	$2,686.21	5/1/2026	($500.00)
70707	Active	$2,840.21	$5,171.93	10/6/2025	($996.81)
70710	Active	$4,150.26	$7,467.25	4/24/2026	($500.00)
70719	Active	$1,942.20	$3,595.12	9/25/2025	($326.81)
70744	Active	$3,619.85	$6,328.23	6/18/2025	($1,730.57)
70755	Active	$3,549.06	$6,214.53	9/25/2025	($880.94)
70757	Active	$914.43	$2,003.18	4/30/2025	($3,932.69)
70782	Active	$2,430.92	$4,406.21	3/12/2026	($601.97)
70798	Active	$2,702.97	$4,951.11	9/25/2025	($582.80)
70803	Active	$4,232.08	$7,314.85	6/3/2024	($1,420.00)
70818	Active	$4,521.37	$7,879.71	9/25/2025	($2,568.54)
70828	Active	$4,452.54	$7,852.27	2/16/2026	($250.00)
70834	Active	$1,132.37	$2,405.38	5/1/2025	($1,813.18)
70849	Active	$4,037.53	$7,001.45	9/25/2025	($2,175.22)
70863	Active	$2,434.51	$4,338.88	9/25/2025	($869.04)
70883	Active	$1,625.12	$3,389.10	4/6/2026	($100.00)
70897	Active	$487.95	$1,702.20	5/1/2026	($100.00)
70926	Active	$88.70	$793.21	4/30/2026	($200.00)
70978	Active	$759.76	$2,276.39	1/14/2026	($773.02)
70994	Active	$2,139.72	$3,881.10	9/25/2025	($883.51)
71013	Active	$3,889.40	$6,762.58	9/25/2025	($536.59)
71017	Inactive-Ba	$61.84	$61.84	2/19/2025	($12.22)
71030	Active	$1,715.86	$3,721.94	4/8/2026	($900.88)
71042	Active	$116.50	$188.06	6/5/2024	($190.01)
71046	Inactive-Ba	$57.89	$57.89	9/25/2025	($1,974.36)
71056	Inactive-Ba	$109.76	$109.76	10/20/2025	($135.89)
71070	Inactive-Ba	$2,483.45	$4,264.72	5/12/2025	($809.25)
71089	Active	$0.00	$7,006.97	10/20/2025	($812.44)
71100	Active	$5,740.09	$9,694.10	6/18/2025	($1,285.04)
71113	Active	$6,939.80	$11,911.74	9/25/2025	($3,827.90)
71115	Active	$85.10	$635.83	11/19/2025	($638.11)
71117	Active	$161.99	$925.76	3/11/2026	($600.00)

71129	Active	$4,166.04	$7,129.41	9/25/2025	($2,187.43)
71131	Active	$2,905.54	$5,178.06	12/30/2025	($1,000.00)
71136	Active	$605.77	$1,847.88	4/28/2026	($750.00)
71137	Active	$154.72	$892.72	4/29/2026	($200.00)
71138	Active	$2,673.88	$4,804.92	9/25/2025	($746.93)
71143	Active	$5,639.11	$9,709.51	9/25/2025	($3,044.97)
71158	Active	$3,019.93	$5,412.40	2/11/2025	($1,073.79)
71166	Active	$4,802.04	$8,133.17	6/18/2025	($1,527.50)
71178	Active	$2,719.92	$5,103.10	4/20/2026	($378.28)
71182	Inactive-Ba	$285.68	$285.68	5/7/2025	($207.56)
71194	Active	$187.87	$817.36	1/30/2026	($110.00)
71199	Active	$1,810.40	$3,414.43	9/30/2025	($300.00)
71213	Active	$3,343.57	$5,429.45	9/25/2025	($1,562.54)
71220	Active	$3,424.97	$5,915.29	6/18/2025	($1,215.49)
71252	Active	$878.95	$2,093.19	3/31/2025	($2,091.37)
71255	Active	$3,086.68	$5,427.47	9/25/2025	($839.83)
71277	Active	$4,247.34	$7,344.29	9/25/2025	($2,220.42)
71300	Active	$1,983.00	$3,581.33	4/25/2024	($257.97)
71303	Active	$1,618.76	$4,922.11	3/27/2026	($500.00)
71309	Active	$5,142.60	$8,834.27	9/25/2025	($2,801.77)
71337	Active	$2,269.02	$4,113.89	9/25/2025	($438.24)
71346	Active	$2,570.37	$4,536.46	6/20/2024	($978.93)
71350	Inactive-Ba	$864.64	$864.64	10/6/2025	($1,615.61)
71352	Active	$1,798.93	$3,398.03	9/25/2025	($152.83)
71374	Active	$2,679.83	$4,814.72	7/31/2025	($3.83)
71389	Inactive-Ba	$1,608.46	$1,608.46	7/31/2025	($234.08)
71394	Active	$421.45	$1,203.07	9/24/2025	($169.99)
71395	Active	$4,512.53	$7,804.29	9/25/2025	($1,969.98)
71407	Active	$439.76	$1,014.67	5/12/2025	($786.28)
71422	Active	$411.93	$2,553.93	9/24/2025	($2,241.58)
71424	Inactive-Ba	$57.89	$57.89	3/19/2025	($3,016.47)
71427	Active	$2,501.98	$4,528.19	9/25/2025	($675.70)
71442	Active	$1,977.61	$3,683.82	9/25/2025	($190.98)
71443	Active	$1,163.16	$3,024.06	4/30/2026	($775.00)
71444	Inactive-Ba	$152.57	$152.57	9/10/2025	($989.88)
71445	Inactive-Ba	$364.67	$364.67	10/27/2025	($17.33)
71449	Active	$1,358.77	$2,854.40	11/12/2025	($404.01)
71453	Active	$3,718.50	$6,424.12	6/18/2025	($415.84)
71454	Inactive-Ba	$42.04	$42.04	10/28/2025	($42.04)
71455	Inactive-Ba	$1,883.53	$1,883.53	9/25/2025	($1,672.88)
71456	Active	$552.47	$1,473.32	10/21/2025	($115.00)
71457	Active	$3,771.08	$6,572.05	6/18/2025	($379.53)
71458	Active	$795.52	$2,241.11	3/4/2026	($1,563.24)
71469	Inactive-Ba	$74.41	$74.41	4/14/2025	($57.89)

71474	Inactive-Ba	$75.90	$75.90	9/11/2025	($75.90)
71480	Active	$2,841.31	$4,960.96	7/15/2025	($1,308.91)
71481	Active	$1,386.83	$2,732.06	10/14/2025	($200.00)
71482	Active	$516.15	$1,831.82	3/11/2026	($500.00)
71485	Active	$1,566.80	$3,022.20	6/20/2025	($100.00)
71488	Active	$2,339.42	$3,954.16	9/25/2025	($423.31)
71491	Active	$491.18	$1,596.58	7/18/2025	($174.43)
71505	Active	$68.17	$458.36	12/23/2025	($74.98)
71527	Inactive-Ba	$1,119.59	$1,119.59	9/25/2025	($108.72)
71529	Active	$1,699.64	$3,358.88	9/25/2025	($121.17)
71537	Active	$1,888.94	$3,725.75	4/23/2026	($100.00)
71541	Inactive-Ba	$272.41	$272.41	5/5/2025	($96.70)
71547	Active	$1,394.73	$2,899.56	6/11/2025	($50.00)
71548	Active	$98.33	$627.27	12/2/2025	($100.00)
71551	Active	$277.78	$1,045.46	12/25/2025	($200.00)
71555	Active	$375.50	$1,258.80	2/19/2026	($500.00)
71563	Inactive-Ba	$948.13	$1,534.16	4/8/2025	($82.67)
71564	Active	$1,266.66	$2,711.45	12:00:00 AM	$0.00
71610	Active	$32.84	$447.62	12:00:00 AM	$0.00
71618	Active	$85.10	$635.83	12:00:00 AM	$0.00
		$305,199.91	$568,807.01		