

AGENDA
REGULAR MEETING OF THE CARO CITY COUNCIL
January 20, 2026, 6:30 P.M.

CALL TO ORDER (Pledge of Allegiance)

AGENDA APPROVAL

PUBLIC COMMENTS – AGENDA ITEMS ONLY

COMMUNICATION:

1. Charter Communications Upcoming Changes
2. Thank you – Chamber of Commerce, Gingerbread Festival

CONSENT AGENDA:

1. Regular Council Meeting Minutes – January 5, 2026
2. Council Committee of the Whole – January 12, 2026
3. Invoices
4. Department Reports
 - A. Police Report – Chief Brian Newcomb
 - B. Fire Report – Chief Randall Heckroth
 - C. Code Enforcement Report – Jon Beaupre – no report

REGULAR AGENDA:

1. Proposed Bid Policy Update
2. Budget Amendment – Water Meters
3. Investment Maturing #1
4. Investment Maturing #2
5. Investment Maturing #3
6. FY 2025-2026 - 2nd Quarter Financials

ITEMS POSTPONED: None

COMMITTEE/LIAISON POSITION REPORTS:

1. Economic Development Corporation (Mayor Snider)
2. Chamber of Commerce (Manager)
3. Downtown Development Authority (Kish)
4. Fair Board (Oedy)
5. Parks & Recreation (White)
6. Planning Commission (Vacant)
7. Tuscola County Board of Commissioners (Parker)
8. Zoning Board of Appeals (Mayor Snider)

MAYOR'S REPORT – Written report submitted

MANAGER REPORT – Written report submitted

CLERK'S REPORT – Written report submitted

TREASURER'S REPORT – Written report submitted

CLOSED SESSION:

City Manager Evaluation, per Section 8(a) of the Open Meetings Act – “To consider a periodic personnel evaluation of a public officer, employee, staff member, or individual agent.”

ADDITIONAL PUBLIC COMMENTS

ADJOURN

January 12, 2026

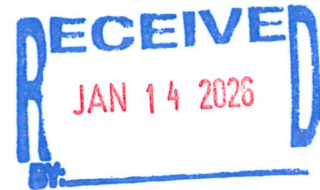


T3 P1 472 *****AUTO**ALL FOR AADC 480

City Of Caro

317 South State Street

Caro, MI 48723-1725



Re: Charter Communications - Upcoming Changes

Dear Franchise Official:

Charter values our customers and works hard to keep prices as low as possible. Despite our best efforts, rising costs have impacted our prices.

Our Spectrum TV Select and Spectrum TV Platinum packages, in addition to live TV, include access to thousands of On Demand programming options and regional sports networks. Additionally, customers now have access to major programmer's streaming services with a retail value of over a \$100 per month at no additional cost to the customer including HBO Max Basic with Ads, ESPN Unlimited, Hulu, Disney+ Basic, Paramount+ Essential, Peacock Premium with Ads, FOX One, AMC+ with Ads, Tennis Channel, VIX Premium with Ads, and coming soon discovery+ with ads and BET+. That's thousands of hours' worth of movies, popular TV shows for the whole family, exclusive originals, live sports and more.

Spectrum customers can get tailored ways to save without compromising the quality and reliability they deserve.

- They can access special offers through My Spectrum App.
- See how much they can save with our online savings calculator (<https://www.spectrum.com/packages/savings-calculator>).
- Or they can call for an account review and speak to an agent for ways to save.

Customers are being notified via bill message regarding the following price changes that will take effect on or after February 11, 2026.

Description	Price Change
AMC+ Ad Free premium add on for Spectrum TV Choice, Spectrum Mi Plan Latino, and Spectrum TV Basic	Will increase by \$1 per month (from \$10 to \$11).

We remain committed to providing excellent entertainment services in your community. If you have any questions about this change, please feel free to contact me at (616) 607-2380.

Sincerely,

Derrick Mathis
Manager, State Government Affairs - Michigan
Charter Communications

The Gingerbread Village

An old-fashioned holiday in Caro ...
Where true happiness is homemade!



City of Caro -

12-29-2025

ATTN: SCOTT CZASAK And to City Council,

Thank you so much for all you all do throughout the year in support for the multiple events we/ the Caro Chamber of Commerce host, especially regarding our most recently hosted event 2025 Gingerbread Village and our Summer Kick off event Caro Cars & Crafts hosted in June. We do our very best with keeping compliance in mind and the safety of the public as top priority and yet offering free entertainment & possible economic stimulation to our local economy with these events & your help in support of these is truly appreciated. Kim Stevenson & The Caro Chamber of Commerce

REGULAR MEETING OF THE CARO CITY COUNCIL
January 5, 2026, 6:30 P.M.
Council Chambers, 317 S. State St., Caro, MI 48723

Mayor Karen Snider called the regular meeting of the City Council to order on January 5, 2026, at 6:30 p.m. in the Council Chambers.

Present: Mayor Karen Snider, City Council: Emily Campbell, Charlotte Kish, Doreen Oedy, Heidi Parker, John Riley and Jill White.

Absent: None

Others: Scott Czasak – City Manager, Rita Papp – City Clerk, and other guests.

OATH OF OFFICE – John Riley

AGENDA APPROVAL

26-M-1

Motion by Kish, seconded by Campbell to approve the agenda as presented.

Motion Carried.

PUBLIC COMMENT/VISITORS: None

PRESENTATION: Caro Fire Department Recognition

COMMUNICATIONS:

1. Charter Communications – Upcoming Changes (3)
2. Parks & Recreation Committee Meeting Minutes – December 16, 2025
3. Small Urban Program Project Selection Committee Meeting Minutes – September 16, 2025

CONSENT AGENDA:

1. Regular Council Meeting Minutes – December 15, 2025
2. Committee of the Whole Meeting Minutes – December 15, 2025
3. Invoices

26-M-2

Motion by White, seconded by Oedy to approve the consent agenda as presented including invoices.

Motion Carried.

REGULAR AGENDA: (action required)

1. Open Public Hearing – Ordinance 491 – An Ordinance to Amend Chapter 44 of the Caro City Zoning Ordinance to Regulate Electronic Signs

Public Hearing was opened by Mayor Snider at 6:41 p.m.

2. Public Discussion/Council Discussion

Councilor John Riley inquired on how the brightness will be measured.

3. Close Public Hearing - Ordinance 491 – An Ordinance to Amend Chapter 44 of the Caro City Zoning Ordinance to Regulate Electronic Signs

26-M-3

Motion by Kish, seconded by Riley to close the public hearing at 6:46 p.m.

Motion carried

4. Council Action – Ordinance 491 - Ordinance 491 – An Ordinance to Amend Chapter 44 of the Caro City Zoning Ordinance to Regulate Electronic Signs

26-M-4

Motion by Parker, seconded by White to adopt Ordinance 491 – An Ordinance to Amend Chapter 44 of the Caro City Zoning Ordinance to Regulate Electronic Signs as presented.

Roll call vote: Campbell – yes, Kish – yes, Oedy – yes, Parker – yes, Riley – yes, White – yes, Mayor Snider – yes.

Motion carried

5. Investment Maturing

26-M-5

Motion by Kish, seconded by Campbell to keep the CDARS at Northstar Bank in the amount of \$312,196.71 for 52 weeks at 3.35%.

Motion carried

6. Appointment to Transit Authority Board – Caro Vacancy

26-M-6

Motion by Kish, seconded by Riley to appoint Michael Bauerschmidt to the Transit Authority Board.

Motion carried

7. Set City Manager Performance Evaluation

City Manager Performance Evaluation will be held January 20, 2026 at 6:30 p.m. Councilor Charlotte Kish will calculate the performance evaluation.

ITEMS POSTPONED:

1. Resolution No. 2025-9 – To Call a Special Election to Fill Vacancy on the City Council

26-M-7

Motion by Kish, seconded by Oedy to remove the postponed item, Item # 1, from the agenda.

Motion carried

COMMITTEE/LIAISON POSITION REPORTS: None

MAYOR'S REPORT – Written report submitted.

Reminded council of the Committee of Whole Meeting scheduled for January 12, 2026 at 5:00 p.m.

MANAGER'S REPORT – Written report submitted.

Website will be launched on February 2, 2026

CLERK'S REPORT – Written report submitted.

ADDITIONAL PUBLIC COMMENT:

No public comment

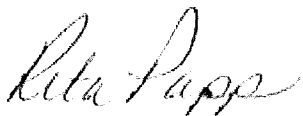
Councilor Jill White – Commented on her concern of the cracked wall at the theater and commented on the success of the New Years Eve event that was held in the downtown area.

Councilor Doreen Oedy – Also commented on the success of the New Years Eve event that was held in the downtown area.

26-M-8

Motion by White, seconded by Parker to adjourn the meeting at 7:10 p.m.

Motion carried.



Rita Papp, MiPMC2
City Clerk

CITY OF CARO COUNCIL COMMITTEE OF THE WHOLE MINUTES

January 12, 2026, 5:00 P.M.

Council Chambers, 317 S. State St., Caro, MI 48723

Mayor Karen Snider called the Committee of the Whole meeting of the City Council to order on January 12, 2026, at 5:00 p.m. in the Council Chambers.

Present: Mayor Karen Snider, City Council: Emily Campbell, Charlotte Kish, Doreen Oedy, John Riley and Jill White.

Absent: Heidi Parker

Others: Scott Czasak – City Manager, Rita Papp – City Clerk, and other guests.

PUBLIC COMMENTS: None

BUSINESS ITEMS:

1. Feral Cats Discussion – Councilor Heidi Parker

City Manager Scott Czasak gave an update on this issue. Problem area has been resolved on Gibbs Street. Councilor John Riley discussed his thoughts on the issue and asked if the City can contract services with the County. City Manager Scott Czasak stated that it is not in the current budget.

2. Roberts Rules of Order Discussion

Mayor Karen Snider presented information on this topic and said this will start at the meeting scheduled Tuesday, January 20, 2026. Councilor Jill White voiced her concern with the importance of implementing excessive rules verses working on roads, sidewalks, and other important projects needed in the City. City Manager Scott Czasak gave an update on all current projects. Councilor Doreen Oedy requested that all current projects could be placed on the website for the public.

3. MML Handbook for Municipal Officials

Mayor Karen Snider distributed an updated copy of the MML Handbook for Municipal Officials. She also highlighted topics in the handbook and encouraged council members to read the handbook.

4. Proposed Bid Policy Update

City Manager Scott Czasak presented the proposed update to the bid policy to include the option to publish in the newspaper and to use electronic submission as well as paper submission of bids. Council Members requested that a small notice be published once or twice a year indicating the bid process for the city. Councilor John Riley asked if we have an approved vendor list.

Other Comments:

Councilor Charlotte Kish reminded council that the due date for the City Manager evaluation is January 14, 2026 at 5:00 p.m.

Mayor Karen Snider made comments on the New Years Eve Event presentation at the Rotary Meeting today.

Motion by Oedy, seconded by Campbell to adjourn the meeting at 5:55 p.m.
Motion carried.



Rita Papp, MiPMC2
City Clerk

draft

Report Criteria:

Report type: GL detail

Check.Type = {<>} "Adjustment"

GL Period	Check Issue Date	Check Number	Invoice GL Account	Invoice GL Account Title	Amount
AMAZON CAPITAL SERVICES					
01/26	01/20/2026	800320	101-301-750-000	POLICE TECHNOLOGY	139.39
01/26	01/20/2026	800320	216-336-740-000	OPERATING SUPPLIES	66.82
01/26	01/20/2026	800320	101-301-854-000	RADIOS/RADIO REPAIRS	36.08
01/26	01/20/2026	800320	101-253-740-000	OFFICE SUPPLIES	19.98
01/26	01/20/2026	800320	101-265-776-000	O&M SUPPLIES	171.76
01/26	01/20/2026	800320	101-371-740-000	OFFICE SUPPLIES	11.99
01/26	01/20/2026	800320	101-301-854-000	RADIOS/RADIO REPAIRS	26.78
01/26	01/20/2026	800320	101-301-740-000	OFFICE SUPPLIES	327.07
01/26	01/20/2026	800320	101-260-740-000	OFFICE SUPPLIES	15.87
01/26	01/20/2026	800320	101-172-740-000	OFFICE SUPPLIES	3.30-
Total AMAZON CAPITAL SERVICES:					812.44
AUTO-WARES GROUP					
01/26	01/20/2026	800321	661-575-776-000	MAINTENANCE SUPPLIES	153.98
01/26	01/20/2026	800321	661-575-776-000	MAINTENANCE SUPPLIES	57.50
Total AUTO-WARES GROUP:					211.48
BRIGHTSPEED					
01/26	01/20/2026	800322	590-540-853-000	TELEPHONE	77.72
01/26	01/20/2026	800322	591-540-853-000	TELEPHONE	77.71
01/26	01/20/2026	800322	101-260-750-001	SOFTWARE MAINTENANCE AGREE'T	36.87
01/26	01/20/2026	800322	101-253-750-001	SOFTWARE MAINTENANCE AGREE'T	36.87
01/26	01/20/2026	800322	101-172-750-001	SOFTWARE MAINTENANCE AGREE'T	36.87
01/26	01/20/2026	800322	101-301-750-001	SOFTWARE MAINTENANCE AGREE'T	36.87
01/26	01/20/2026	800322	216-336-750-001	SOFTWARE MAINTENANCE AGREE'T	36.87
01/26	01/20/2026	800322	661-575-750-001	SOFTWARE MAINTENANCE AGREE'T	36.87
01/26	01/20/2026	800322	661-575-750-001	SOFTWARE MAINTENANCE AGREE'T	36.84
01/26	01/20/2026	800322	248-728-801-000	DDA CONTRACTED SERVICES	36.87
Total BRIGHTSPEED:					450.36
BUSY BEE CLEANING					
01/26	01/20/2026	800323	101-441-801-002	CONTRACTED SERV - JANITORIAL	123.50
01/26	01/20/2026	800323	216-336-801-002	CONTRACTED SERV - JANITORIAL	52.00
01/26	01/20/2026	800323	101-301-801-002	CONTRACTED SERV - JANITORIAL	97.50
01/26	01/20/2026	800323	101-260-801-002	CONTRACTED SERV - JANITORIAL	91.00
01/26	01/20/2026	800323	101-172-801-002	CONTRACTED SERV - JANITORIAL	91.00
01/26	01/20/2026	800323	101-253-801-002	CONTRACTED SERV - JANITORIAL	91.00
01/26	01/20/2026	800323	590-540-801-002	CONTRACTED SERV - JANITORIAL	104.00
Total BUSY BEE CLEANING:					650.00
CARTER LUMBER					
01/26	01/20/2026	79860	591-540-776-000	O&M SUPPLIES	46.52

GL Period	Check Issue Date	Check Number	Invoice GL Account	Invoice GL Account Title	Amount
Total CARTER LUMBER:					46.52
CINTAS					
01/26	01/20/2026	79861	101-441-801-000	CONTRACTED SERVICES	31.34
Total CINTAS:					31.34
CORELOGIC INC					
01/26	01/20/2026	79862	101-000-675-000	MISC INCOME	920.57
Total CORELOGIC INC:					920.57
E&L CONSTRUCTION GROUP INC					
01/26	01/20/2026	79863	590-540-970-002	CAPITAL OUTLAY - SRF	512,930.53
Total E&L CONSTRUCTION GROUP INC:					512,930.53
EMTERRA ENVIRONMENTAL USA CORP					
01/26	01/20/2026	800324	596-521-801-000	CONTRACTED SERVICES	22,412.15
01/26	01/20/2026	800324	596-521-801-000	CONTRACTED SERVICES	18,687.65
Total EMTERRA ENVIRONMENTAL USA CORP:					41,099.80
ETNA SUPPLY					
01/26	01/20/2026	79864	591-540-776-000	O&M SUPPLIES	357.60
Total ETNA SUPPLY:					357.60
FORWARD					
01/26	01/20/2026	79876	101-000-675-000	MISC INCOME	584.03
Total FORWARD:					584.03
GAMBLES C&R, INC.					
01/26	01/20/2026	79865	591-540-776-000	O&M SUPPLIES	14.28
01/26	01/20/2026	79865	591-540-776-000	O&M SUPPLIES	15.80
01/26	01/20/2026	79865	591-540-776-000	O&M SUPPLIES	33.98
01/26	01/20/2026	79865	591-540-776-000	O&M SUPPLIES	1.98
01/26	01/20/2026	79865	591-540-776-000	O&M SUPPLIES	10.99
01/26	01/20/2026	79865	101-265-776-000	O&M SUPPLIES	6.49
01/26	01/20/2026	79865	101-265-776-000	O&M SUPPLIES	11.13
Total GAMBLES C&R, INC.:					94.65
HIRSCHMAN OIL SUPPLY INC					
01/26	01/20/2026	800325	661-575-860-000	GAS/OIL	754.97
Total HIRSCHMAN OIL SUPPLY INC:					754.97
HUNTINGTON PUBLIC CAP CORP					
01/26	01/20/2026	79866	302-905-991-001	FIRE TRUCK PRINCIPAL (pumper)	43,000.00
01/26	01/20/2026	79866	302-905-993-001	FIRE TRUCK INTEREST (pumper)	3,174.60

GL Period	Check Issue Date	Check Number	Invoice GL Account	Invoice GL Account Title	Amount
Total HUNTINGTON PUBLIC CAP CORP:					46,174.60
J.E. JOHNSON INC					
01/26	01/20/2026	800326	101-265-801-000	CONTRACTED SERVICES	225.00
Total J.E. JOHNSON INC:					225.00
KEN MARTIN ELECTRIC, INC					
01/26	01/20/2026	800327	248-728-801-000	DDA CONTRACTED SERVICES	1,149.50
01/26	01/20/2026	800327	202-483-801-000	CONTRACTED SERVICES	914.45
01/26	01/20/2026	800327	202-483-801-000	CONTRACTED SERVICES	1,320.90
Total KEN MARTIN ELECTRIC, INC:					3,384.85
MES SERVICE COMPANY LLC					
01/26	01/20/2026	800328	216-336-801-000	CONTRACTED SERVICES	764.28
Total MES SERVICE COMPANY LLC:					764.28
MICHIGAN RECREATION & PARK ASSOC					
01/26	01/20/2026	79867	101-751-960-000	EDUCATION & TRAINING	175.00
Total MICHIGAN RECREATION & PARK ASSOC:					175.00
MICHIGAN STATE FIREMEN'S ASS'N					
01/26	01/20/2026	79868	216-336-960-000	EDUCATION & TRAINING	310.19
Total MICHIGAN STATE FIREMEN'S ASS'N:					310.19
MICHIGAN WATER ENVIRONMENT ASSOCIATION					
01/26	01/20/2026	800329	590-540-960-000	EDUCATION AND TRAINING	300.00
Total MICHIGAN WATER ENVIRONMENT ASSOCIATION:					300.00
MISS DIG SYSTEM, INC.					
01/26	01/20/2026	79859	591-540-801-000	CONTRACTED SERVICES	532.05
01/26	01/20/2026	79859	590-545-801-000	CONTRACTED SERVICES	532.06
Total MISS DIG SYSTEM, INC.:					1,064.11
MOORE MOTOR SALES					
01/26	01/20/2026	79869	101-301-930-001	VEHICLE MAINTENACE EXPENSE	100.99
Total MOORE MOTOR SALES:					100.99
NICHOLAS MAGUIRE					
01/26	01/20/2026	79870	101-441-777-000	STATE TESTING & PERMITS	60.00
Total NICHOLAS MAGUIRE:					60.00
PEERLESS MIDWEST INC.					
01/26	01/20/2026	79871	591-540-801-000	CONTRACTED SERVICES	1,300.00

GL Period	Check Issue Date	Check Number	Invoice GL Account	Invoice GL Account Title	Amount
Total PEERLESS MIDWEST INC.:					1,300.00
PHIL ERICKSON					
01/26	01/20/2026	79872	216-336-740-000	OPERATING SUPPLIES	43.26
Total PHIL ERICKSON:					43.26
R&R TECHNICAL SERVICES					
01/26	01/20/2026	79873	101-172-801-000	CONTRACTED SERVICES	200.00
01/26	01/20/2026	79873	101-441-801-000	CONTRACTED SERVICES	162.50
01/26	01/20/2026	79873	216-336-801-000	CONTRACTED SERVICES	62.50
01/26	01/20/2026	79873	591-540-801-000	CONTRACTED SERVICES	75.00
01/26	01/20/2026	79873	101-751-801-000	CONTRACTED SERVICES	25.00
01/26	01/20/2026	79873	101-371-801-000	CONTRACTED SERVICES	25.00
01/26	01/20/2026	79873	101-253-801-000	CONTRACTED SERVICES	157.50
01/26	01/20/2026	79873	101-260-801-000	CONTRACTED SERVICES	132.50
01/26	01/20/2026	79873	101-301-801-000	CONTRACTED SERVICES	412.50
01/26	01/20/2026	79873	590-540-801-000	CONTRACTED SERVICES	125.00
01/26	01/20/2026	79873	596-521-801-000	CONTRACTED SERVICES	37.50
01/26	01/20/2026	79873	101-265-801-000	CONTRACTED SERVICES	108.00
01/26	01/20/2026	79873	101-172-853-000	TELEPHONE	55.00
01/26	01/20/2026	79873	101-253-853-000	TELEPHONE	27.50
01/26	01/20/2026	79873	101-260-853-000	TELEPHONE	27.50
01/26	01/20/2026	79873	101-371-853-000	TELEPHONE	20.50
01/26	01/20/2026	79873	101-702-853-000	TELEPHONE	20.45
01/26	01/20/2026	79873	101-441-853-000	TELEPHONE	20.45
01/26	01/20/2026	79873	101-703-853-000	TELEPHONE	20.45
01/26	01/20/2026	79873	101-301-853-000	TELEPHONE & PAGERS	20.45
01/26	01/20/2026	79873	202-483-853-000	TELEPHONE	20.45
01/26	01/20/2026	79873	203-483-853-000	TELEPHONE	20.45
01/26	01/20/2026	79873	204-483-853-000	TELEPHONE	20.45
01/26	01/20/2026	79873	248-728-853-000	TELEPHONE & TECHNOLOGY	55.00
01/26	01/20/2026	79873	216-336-853-000	TELEPHONE	55.00
01/26	01/20/2026	79873	590-540-853-000	TELEPHONE	20.45
01/26	01/20/2026	79873	591-540-853-000	TELEPHONE	20.45
01/26	01/20/2026	79873	596-560-853-000	TELEPHONE	20.45
01/26	01/20/2026	79873	661-575-853-000	TELEPHONE	55.00
01/26	01/20/2026	79873	101-101-801-000	CONTRACTED SERVICES	90.00
Total R&R TECHNICAL SERVICES:					2,113.00
RON'S REFRIGERATION					
01/26	01/20/2026	79874	590-540-776-000	OM&R SUPPLIES NORMAL	110.00
Total RON'S REFRIGERATION:					110.00
ROWE PROFESSIONAL SVS COMP.					
01/26	01/20/2026	800330	204-442-801-000	CONTRACTED SERVICES	8,456.25
01/26	01/20/2026	800330	202-451-801-000	CONTRACTED SERVICES - CONST.	13,348.75
01/26	01/20/2026	800330	591-540-801-000	CONTRACTED SERVICES	612.50

GL Period	Check Issue Date	Check Number	Invoice GL Account	Invoice GL Account Title	Amount
Total ROWE PROFESSIONAL SVS COMP.:					22,417.50
SHRED EXPERTS					
01/26	01/20/2026	800331	101-260-801-000	CONTRACTED SERVICES	65.00
Total SHRED EXPERTS:					65.00
SIX L'S, INC.					
01/26	01/20/2026	79875	202-479-801-000	CONTRACTED SERVICES	2,090.00
Total SIX L'S, INC.:					2,090.00
TEAM FINANCIAL GROUP					
01/26	01/20/2026	800332	101-172-750-001	SOFTWARE MAINTENANCE AGREE'T	33.17
01/26	01/20/2026	800332	101-253-750-001	SOFTWARE MAINTENANCE AGREE'T	33.17
01/26	01/20/2026	800332	101-260-750-001	SOFTWARE MAINTENANCE AGREE'T	33.17
01/26	01/20/2026	800332	101-301-750-001	SOFTWARE MAINTENANCE AGREE'T	33.17
01/26	01/20/2026	800332	101-371-750-001	SOFTWARE MAINTENANCE AGREEM	33.17
01/26	01/20/2026	800332	101-441-750-001	SOFTWARE MAINTENANCE AGREE'T	33.17
01/26	01/20/2026	800332	216-336-750-001	SOFTWARE MAINTENANCE AGREE'T	33.17
01/26	01/20/2026	800332	101-751-750-001	SOFTWARE MAINTENANCE AGREE'T	33.16
01/26	01/20/2026	800332	590-540-750-001	SOFTWARE MAINTENANCE AGREEM	33.17
01/26	01/20/2026	800332	591-540-750-001	SOFTWARE MAINTENANCE AGREEM	33.17
01/26	01/20/2026	800332	596-521-750-001	SOFTWARE MAINTENANCE AGREEM	33.17
01/26	01/20/2026	800332	661-575-750-001	SOFTWARE MAINTENANCE AGREE'T	33.14
Total TEAM FINANCIAL GROUP:					398.00
THUMB NARCOTICS					
01/26	01/20/2026	79877	101-301-959-000	CONTRIBUTION - THUMB NARCOTICS	1,000.00
Total THUMB NARCOTICS:					1,000.00
TUSCOLA COUNTY ADVERTISER					
01/26	01/20/2026	800333	101-260-900-000	PRINTING & PUBLICATION	67.50
01/26	01/20/2026	800333	101-260-900-000	PRINTING & PUBLICATION	216.00
01/26	01/20/2026	800333	101-260-900-000	PRINTING & PUBLICATION	67.50
01/26	01/20/2026	800333	101-260-900-000	PRINTING & PUBLICATION	67.50
01/26	01/20/2026	800333	101-260-900-000	PRINTING & PUBLICATION	324.00
01/26	01/20/2026	800333	101-260-900-000	PRINTING & PUBLICATION	270.00
01/26	01/20/2026	800333	101-260-900-000	PRINTING & PUBLICATION	67.50
01/26	01/20/2026	800333	101-260-900-000	PRINTING & PUBLICATION	270.00
01/26	01/20/2026	800333	101-260-900-000	PRINTING & PUBLICATION	216.00
01/26	01/20/2026	800333	101-260-900-000	PRINTING & PUBLICATION	67.50
01/26	01/20/2026	800333	101-260-900-000	PRINTING & PUBLICATION	270.00
01/26	01/20/2026	800333	101-703-900-000	PRINTING/PUBLICATION	2,022.04
Total TUSCOLA COUNTY ADVERTISER:					3,925.54
TUSCOLA COUNTY ROAD COMMISSION					
01/26	01/20/2026	79878	661-575-930-000	CONTRACTED REPAIRS	117.00

GL Period	Check Issue Date	Check Number	Invoice GL Account	Invoice GL Account Title	Amount
Total TUSCOLA COUNTY ROAD COMMISSION:					117.00
TUSCOLA COUNTY TREASURER					
01/26	01/20/2026	79879	101-000-432-005	LIEU OF TAX DISTRIB-MOBILE EST	117.50
Total TUSCOLA COUNTY TREASURER:					117.50
UIS SCADA					
01/26	01/20/2026	79880	590-540-801-000	CONTRACTED SERVICES	3,068.71
Total UIS SCADA:					3,068.71
UNIFIRST CORPORATION					
01/26	01/20/2026	79881	101-265-776-000	O&M SUPPLIES	32.50
01/26	01/20/2026	79881	101-265-776-000	O&M SUPPLIES	31.95
01/26	01/20/2026	79881	216-336-740-000	OPERATING SUPPLIES	41.50
01/26	01/20/2026	79881	590-540-776-000	OM&R SUPPLIES NORMAL	35.23
01/26	01/20/2026	79881	101-265-776-000	O&M SUPPLIES	36.50
Total UNIFIRST CORPORATION:					177.68
WATER SOLUTIONS UNLIMITED INC					
01/26	01/20/2026	800334	591-540-776-000	O&M SUPPLIES	4,017.95
01/26	01/20/2026	800334	590-540-776-004	CHEMICAL SUPPLIES FOR PLANT	1,193.00
Total WATER SOLUTIONS UNLIMITED INC:					5,210.95
WM CORPORATE SERVICES INC					
01/26	01/20/2026	79882	590-540-801-000	CONTRACTED SERVICES	3,578.32
Total WM CORPORATE SERVICES INC:					3,578.32
Grand Totals:					657,235.77

Report Criteria:

Report type: GL detail

Check.Type = {<>} "Adjustment"



CARO POLICE DEPARTMENT

317 S. STATE STREET, CARO, MI 48723

Brian V. Newcomb, Chief of Police

To: Caro City Council, Caro City Manager

From: Brian V. Newcomb, Chief of Police

Regarding: Month end report, December 2025

Date: January 5, 2026

POLICE REPORTS

Police Complaints for December 2025=348

November 2025=397

October 2025-453 complaints

September 2025-366 Complaints

August 2025- 465 complaints

July 2025=450

June 2025-446 complaints

May 2025= 397 complaints

April 2025=452 Complaints

March 2025 -392 complaints

February 2025-283 Complaints

January 2025-309 Complaints

December 2024-246 complaints

MILEAGE

December 2025 5414 miles

GASOLINE

December 2025- 451.16 gallons

911 OPEN LINE/HANGUP	2		
ABANDONED VEHICLE	3		
AIRPLANE CRASH			
ALARM	9		
ANIMAL AT LARGE	7		
ARSON			
ASSAULT INCLUDING DOMESTIC	26		
ASSIST DHHS	4		
ASSIST FIRE	6		
ASSIST MDOC			
ASSIST MSP			
ASSIST OTHER PD	3		
ASSIST THUMB NARCOTICS			
ASSIST TUSH IN CARO	2	DRIVE WHILE LICENSE SUSPENDED	MISDEMEANOR
ASSIST DPW		DRIVE WHILE LICENSE SUSPENDED	MISDEMEANOR
ATTEMPT TO LOCATE PERSON	1	DRIVE WHILE LICENSE SUSPENDED	MISDEMEANOR
B&E	3	OPERATE WHILE INTOXICATED	MISDEMEANOR
BACKGROUND INVESTIGATION LE		ASSAULT AND BATTERY	MISDEMEANOR
BULLYING INCLUDING CYBER		OPERATE WHILE INTOXICATED	MISDEMEANOR
CHILD LOCKED IN VEHICLE		POSSESSION OF OPEN ALCOHOL IN VEH	MISDEMEANOR
CHILD NEGLECT/ABUSE		THREAT TO COMMIT SCHOOL VIOLENCE	FELONY
CITIZEN ASSIST	4	ASSAULT AND BATTERY	MISDEMEANOR
CIVIL DISPUTE	7	MALICIOUS DESTRUCTION OF PROPERTY	MISDEMEANOR
CONCEALED WEAPONS		ASSAULT AND BATTERY	MISDEMEANOR
CONDITIONAL BOND VIOLATION		FELONIOUS ASSAULT (KNIFE)	FELONY
CONSERVATION VIOLATION		DOMESTIC ASSAULT	MISDEMEANOR
COUNTERFEITING		DOMESTIC ASSAULT	MISDEMEANOR
CRIMINAL SEXUAL CONDUCT	1	DOMESTIC ASSAULT	MISDEMEANOR
CRIMINALLY SEXUAL MATERIAL		DOMESTIC ASSAULT PREGNANT IND	FELONY
CURFEW VIOLATION		FELONIOUS ASSAULT	FELONY
DISORDERLY		ASSAULT RESIST POLICE OFFICER	FELONY
DISTURBING THE PEACE		ASSAULT RESIST POLICE OFFICER	FELONY
DOG BITE		ASSAULT RESIST POLICE OFFICER	FELONY
DOG LOCKED IN VEHICLE		ASSAULT RESIST POLICE OFFICER	FELONY
DRIVE WHILE LICENSE SUSPENDED	3	DOMESTIC VIOLENCE	MISDEMEANOR
EMBEZZLEMENT		DOMESTIC VIOLENCE	MISDEMEANOR
EXTORTION		DOMESTIC VIOLENCE PREGNANT IND	FELONY
FALSE PERSONATION		OPERATE WITH A HIGH BAC	MISDEMEANOR
FATAL TRAFFIC CRASH		OPERATE WITH A HIGH BAC	MISDEMEANOR
FELONIOUS ASSAULT		INTERFER W ELECTRONIC COMM	FELONY
FIGHT IN PROGRESS		DOMESTIC VIOLENCE	MISDEMEANOR
FIREWORKS VIOLATION		DRIVE WITH NO INSURANCE	MISDEMEANOR
FLEE POLICE		CONDITIONAL BOND VIOLATION	MISDEMEANOR
FOLLOW UP INVESTIGATION	2	CONDITIONAL BOND VIOLATION	MISDEMEANOR
FOUND PROPERTY	1	CONDITIONAL BOND VIOLATION	MISDEMEANOR
FORGERY		CONDITIONAL BOND VIOLATION	MISDEMEANOR

FRAUD	2	WARRANT ARREST	MISDEMEANOR
GENERAL	5	WARRANT ARREST	MISDEMEANOR
GUNSHOT WOUND		WARRANT ARREST	MISDEMEANOR
HARASSMENT	10	WARRANT ARREST	MISDEMEANOR
HAZMAT INCIDENT		WARRANT ARREST	MISDEMEANOR
HIT AND RUN PDA	2	WARRANT ARREST	MISDEMEANOR
HOMELESS		WARRANT ARREST	MISDEMEANOR
HOMICIDE ATTEMPT		WARRANT ARREST	MISDEMEANOR
INDECENT EXPOSURE		WARRANT ARREST	MISDEMEANOR
INJURY CRASH	4	WARRANT ARREST	MISDEMEANOR
INTOXICATED PERSON		WARRANT ARREST	MISDEMEANOR
INVESTIGATION FOLLOWUP		WARRANT ARREST	MISDEMEANOR
INVESTIGATIVE CHECK OR STOP		WARRANT ARREST	MISDEMEANOR
KEYS LOCKED IN VEHICLE		WARRANT ARREST	MISDEMEANOR
KIDNAPPING		WARRANT ARREST	MISDEMEANOR
LARCENY	10		
LARCENY BY CONVERSION			
LARCENY FROM VEHICLE	2		
LARCENY IN A BUILDING			
LIQUOR INSPECTION	12		
LITTERING			
LOITERING			
LOST PROPERTY			
MDOP	4		
MED FIRST RESPONSE CALL	10		
MENTAL HEALTH CALL	2		
MIP-ALCOHOL			
MIP-VAPE			
MISSING JUVENILE			
MISSING PERSON			
MISUSE OF 911 LINE			
MOTORIST ASSIST	2		
MUTUAL AID			
NARCOTICS			
NATURAL DEATH			
NO INSURANCE-VEHICLE	2		
NO OPERATORS LICENSE			
NO REGISTRATION MISDEMEANOR	3		
NOISE COMPLAINT	3		
OPEN DOOR	1		
OPEN INTOXICANTS IN A M.V.	1		
OVERDOSE-DRUGS			
OWI	2		
PARKING VIOLATIONS			
PAROLE VIOLATION			
PDA	16		

PPO VIOLATION	4
PROBATION VIOLATION	
PROWLER	
PUBLIC RELATIONS	2
RECKLESS DRIVING	1
REGISTRATION VIOLATION	
RESIST OFFICER	
RETAIL FRAUD	2
ROAD RAGE	
RUNAWAY	2
SEARCH WARRANT	
SINKHOLE IN ROADWAY	
STALKING	
SUBPOENA SERVICE	
SUICIDE OR ATTEMPTED SUICIDE	3
SUICIDAL PERSON-THREATS OF	
SUSPICIOUS PERSON	6
SUSPICIOUS SITUATION	13
THREATS	
THREATS TO ATTY GENERAL	
THREATS TO COURTHOUSE	
THREATS TO SCHOOL	2
TRAFFIC CONTROL	14
TRAFFIC STOPS/CITATIONS	87
TRESPASS	
TRUANCY	
UDAA	
VULNERABLE ADULT ABUSE	
VERBAL DOMESTIC	5
VIN INSPECTION	
WARRANT ARREST - FELONY	
WARRANT ARREST - MISDEMEANOR	16
WEAPONS OFFENSE	
WELFARE CHECK	14
WITNESS INTIMIDATION	

TOTAL ARRESTS

46

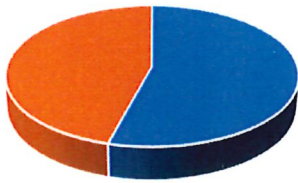
TOTAL COMPLAINTS	348
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		Fire runs December 1, 2025 thru December 31, 2025	City of Caro Fire Department	Report to Council		page 1
Run #	Date	Responsible entity	Adress of call	Description	Water usage	Township
928	12/1/2025	344 Wells St.		Medical 512	0	City
929	12/1/2025	1039 E. Dayton Rd.		Medical 513	0	Indianfields
930	12/1/2025	3496 Chambers Rd.		Medical 514	0	Indianfields
931	12/1/2025	3615 W. Caro Rd.		Medical 515	0	Juniata
932	12/2/2025	1978 E. Deckerville Rd.		Medical 516	0	Almer
933	12/2/2025	746 Appletree Ln.		Medical 517	0	City
934	12/2/2025	1136 Ryan Rd.	David Muz	Chimney fire	10	Indianfields
935	12/2/2025	1734 Cedar Knoll Dr.		Medical 518	0	Indianfields
936	12/3/2025	440 N. State St.		Medical 519	0	City
937	12/3/2025	725 S. Almer St.	Dorsainvil Dorismond	Oil spill	0	Indianfields
938	12/3/2025	near 3133 N. Colwood Rd	unfounded	vehicle crash in a field	0	Almer
939	12/4/2025	2480 E. Deckerville Rd.		Medical 520	0	Ellington
940	12/4/2025	1085 Northview DR.		Medical 521	0	City
941	12/4/2025	M24 & Bevans Rd.	public service	4-vehicle crash	0	Indianfields
942	12/4/2025	302 Wells St.		Medical 522	0	City
943	12/4/2025	Chambers & Washburn Rd.	public service	Vehicle crash	0	Indianfields
944	12/5/2025	215 E. Washington St.	Rick Enos	Electrical fire in a house	0	City
945	12/5/2025	7164 Legg Rd.	Kingston FD	Barn fire	0	Mutual
946	12/5/2025	344 N. State St.	public service	gas smell investigation	0	City
no #	12/6/2025	3771 N. Colwood Rd.		Medical	0	Almer
947	12/7/2025	2071 Tomlinson Rd.	public service	unknown vehicle crash	0	Ellington
948	12/8/2025	1168 Gun Club Rd.		Medical 523	0	Indianfields
949	12/8/2025	2463 Contrell Dr.		Medical 524	0	Indianfields
950	12/8/2025	21 N. Almer St.		Medical 525	0	City
951	12/9/2025	E. Deckerville & Colwood Rd.		vehicle crash	0	Almer
952	12/9/2025	Bevens & M24		vehicle crash	0	Indianfields
953	12/9/2025	Walk & W. Caro RD.		vehicle crash	0	Indianfields
954	12/10/2025	526 S. Hooper St.	Samantha Carlise	house fire	0	City
955	12/10/2025	Chambers & Bliss Rd.	public service	wire issue	0	Indianfields
956	12/10/2025	2325 E. Sanilac Rd.		Medical 528	0	Wells
957	12/10/2025	114 S. Kinyon St.		Medical 529	0	City
958	12/10/2025	136 1st St.		Medical 530	0	City
959	12/11/2025	2397 Mertz Rd.		Medical 531	0	Indianfields
960	12/12/2025	E. Bevans & Hurds Corner		2-vehicle crash	0	Wells
961	12/12/2025	2662 E. Caro Rd.		Medical 532	0	Ellington
962	12/13/2025	2649 E. Dayton Rd.	Cable Co.	tree on wires	0	Wells
963	12/14/2025	1861 Ryan Rd.		Medical 533	0	Indianfields
964	12/15/2025	2072 Forest Dr.		Medical 534	0	Indianfields
965	12/15/2025	1121 E. Caro Rd.		Vehicle crash #535	0	City
966	12/17/2025	2091 Forest Dr.		Medical 536	0	Indianfields
967	12/17/2025	1167 E. Caro RD.		Medical 537	0	City
968	12/17/2025	733 N. State St.	Albi Properties LLC	Appliance fire in a house	0	City
969	12/17/2025	505 W. Burnside St.		Medical 538	0	City
970	12/18/2025	1375 E. Ditcher Rd.		Medical 539	0	Ellington

Fire runs December 1, 2025
thru December 31, 2025

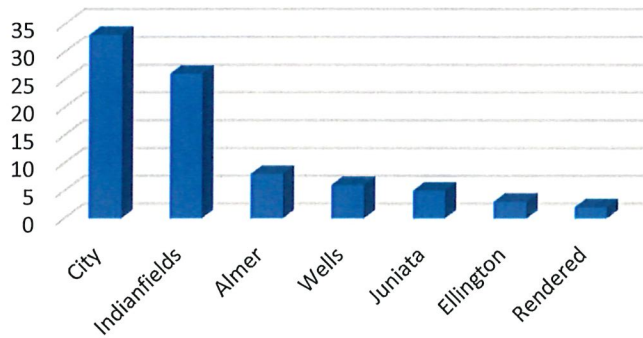
City of Caro Fire Department

Med. payroll vs income

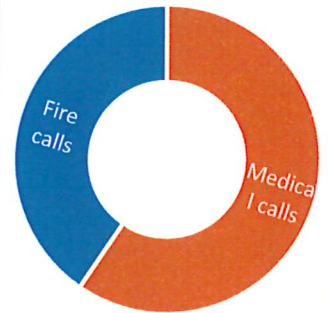


■ Medical recovery
■ Medical payroll

Calls per Area



Fire vs Medical calls



Medical recovery	\$1,380.00
Medical payroll	\$1,170.00
	\$210.00

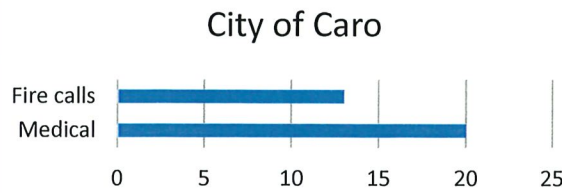
City	33
Indianfields	26
Almer	8
Wells	6
Juniata	5
Ellington	3
Rendered	2

Fire calls	34
Medical calls	50
Total runs	84

City

Medical 20
Fire calls 13

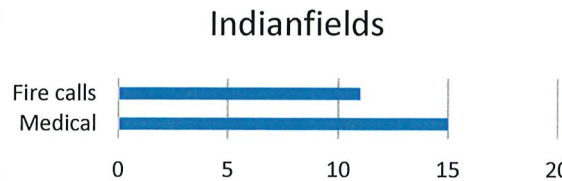
33



Indianfields

Medical 15
Fire calls 11

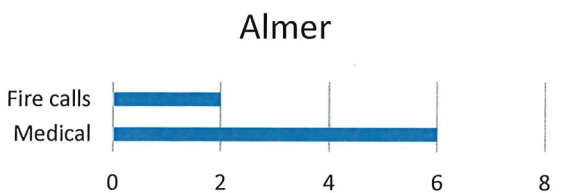
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Almer

Medical 6
Fire calls 2

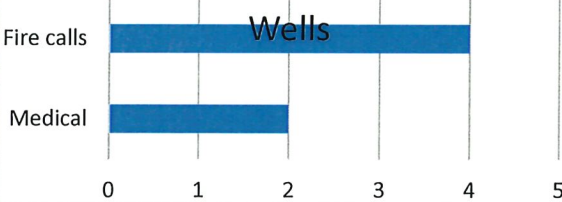
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Wells

Medical 2
Fire calls 4

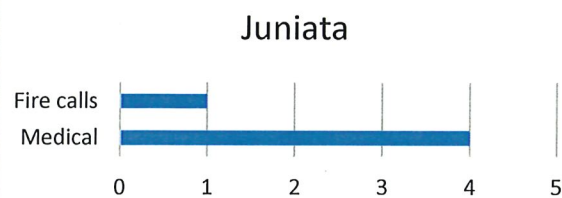
6



Juniata

Medical 4
Fire calls 1

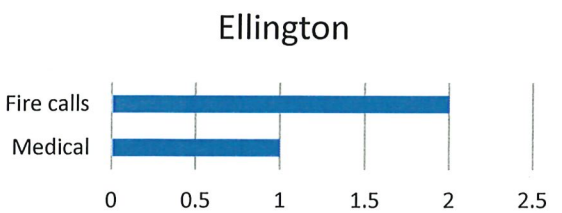
5



Ellington

Medical 1
Fire calls 2

3



Fire runs December 1, 2025
thru December 31, 2025

Submitted

1/8/2025

CITY OF CARO

CITY MANAGER
SCOTT R. CZASAK
CITY CLERK
RITA PAPP
CITY TREASURER
TAMMY RIES
CITY ATTORNEY
LAURA GENOVICH

317 South State Street
Caro MI 48723
Phone 989-673-2226
Fax 989-673-7310
Website www.carocity.net

MAYOR
KAREN SNIDER
CITY COUNCIL
EMILY CAMPBELL
CHARLOTTE KISH
DOREEN OEDY
HEIDI PARKER
JOHN RILEY
JILL WHITE

MEMORANDUM

TO: Caro City Council
FROM: City Manager Scott R. Czasak
DATE: Wednesday, January 14, 2026
RE: Agenda Item – Proposed Bid Policy Update

Members of the Caro City Council,

As you know, during the Committee of the Whole meeting Council was presented with a proposal to amend the City's Bid policy and procedure to include dropping the requirement to post all bids in a newspaper, along with allowing for electronic acceptance of bids. After the discussion and with feedback from Council, attached is the proposed language change.

On the newspaper part, the requirement to post all bids has dropped but the requested requirement for posting twice a year in the newspaper where bids are located is added. Also, even though not part of the original proposal, a requirement to post on social media as well as our website was added to add another avenue of getting bids to the public and bidders without cost to the City.

On the electronic reception part, the language added would allow for a secured electronic reception of bids that would be opened at the bid closing date and time. The language which prohibits email or faxed bids is retained to further clarify that electronic submission of bids must be done through the secure method not a method that could be seen before the bid opening.

Options for motions are:

1. Motion to amend the Purchase and Bid Policy to remove the requirement to post bids in the newspaper, require biannual newspaper posting of bid location, add the requirement to post bids on social media, and allow secured electronic submission of bids as presented.
2. Postpone for further discussion or information.
3. Take no action.

City of Caro

Purchasing and Bid Procedure Policy

The following policy for the City of Caro shall govern as there is no state law requiring local units of government to go out for bid for purchaser for any amount. Any and all purchases made must be within the employee spending limit and in the amount of such budgeted item. It must be taken out of the line in which it is budgeted. Any budget adjustments must be approved by the Council prior to purchase.

Purpose:

This policy is designated to serve as a guide for all purchases by the City of Caro. All purchases are ultimately the responsibility of the City Manager as the purchasing agent for the City of Caro. The City Manager may approve or deny in accordance with the provisions of this policy and limitations of the City of Caro budget, unless there is an emergency. The City Manager may authorize purchases of \$5,000.00 (five thousand dollars) or less and shall approve and sign these purchase orders. In the case of an emergency, when necessary to protect the health, welfare, safety and wellbeing of the community, the City Manager may make or authorize expenditures higher than \$5,000.00 (five thousand dollars) and not to exceed any amount of \$25,000.00 (twenty-five thousand dollars) in the event of an emergency.

This policy does not apply to the expenditures made within the City of Caro Downtown Development Authority, which is subject to the provisions contained within Policy and Procedures approved by the Downtown Development Authority.

Department heads shall be responsible for the actual purchasing of their departments, except for certain standard office supplies, which will be purchased through the front office.

Department heads are authorized to spend up to the following limits:

- City Treasurer, City Clerk, Police Chief, Fire Chief \$1,500 (fifteen hundred dollars)
- Department of Public Works Superintendent and Wastewater Treatment Plant Superintendent \$2,500 (twenty-five hundred dollars)
- City Manager \$5,000 (five thousand dollars)

without prior approval of the City Manager, provided the funds are available pursuant to the approved department head's budget for the fiscal year. Department heads will prepare purchase orders for the City Manager's approval and signature if their purchase is over their designated amount. Once approved by the City Manager the purchase order will be provided to the City Clerk, Treasurer, or their designee to facilitate payment of invoices.

With every purchase, a reasonable attempt to ensure that the purchases are being made in a manner that ensures that the City is receiving the best value for the money being expended.

Adopted by Council

Policy: 23-001, 02/06/23, Amended 08/08/23

City of Caro

Purchasing and Bid Procedure Policy

Purchase orders are numbered and will be prepared in advance of any purchase. The manager or department heads may have subordinates make purchases. The employee making the purchase must sign the vendor's sales slip, and the respective department head will verify authorization prior to sending it for payment by reviewing the purchase order. A reasonable effort should be made to ensure that the purchase order number is placed on the invoice.

Section 1 – Purchase Orders

A. Purpose

The purpose of the purchase order system is designated to provide a method to screen purchaser request, to account for the disbursement of funds and keep track of purchases to be delivered. All purchases will require the completion of a purchase order.

B. Guidelines

1. The purchase order is a request for a purchase. The purchase order is authorization to make a purchase that requires a signature from a department head if less than following limits:

- City Treasurer, City Clerk, Police Chief, Fire Chief \$1,500 (Fifteen hundred dollars)
- Department of Public Works Superintendent and Wastewater Treatment Plant Superintendent \$2,500 (Twenty-five hundred dollars)

or the City Manager if the purchase is greater than \$5,000.00 (five thousand dollars) and less than \$5,000 (five thousand dollars) unless the City Manager is required to approve a purchase that is due to an emergency situation. In the case of an emergency, when necessary to protect the health, welfare, safety and wellbeing of the community, the City Manager may make or authorize expenditures higher than \$5,000.00 (five thousand dollars) and not to exceed any amount of \$25,000.00 (twenty-five thousand dollars) in the event of an emergency.

City of Caro

Purchasing and Bid Procedure Policy

2. A purchase order is the approval of a purchase for a specific item or items, from a specific vendor, at a specified rate. Any significant change in the purchase order may void that purchase order, and the employee making the significant change in the purchase order may be held liable for that purchase. A significant change is a change in vendor, item or items being purchased, or an increase in the per unit cost.

C. Procedure

1. Credit card purchases shall follow the standard procedure as required for all purchases.
2. The manager or department heads may have subordinates make purchases. The employee making the purchase must sign the vendor's sales slip, and the respective department head will verify authorization prior to sending it for payment by reviewing the purchase order.
3. In emergencies, when necessary to protect the health, welfare, safety and wellbeing of the community, the manager may make or authorize expenditure higher than \$5,000 (five thousand dollars) and not to exceed an amount of \$25,000 (twenty-five hundred dollars) in the event of an emergency.

Section 2 – Bid Policy

This policy will supersede City of Caro Bid Procedure Policy, Policy #10-022, adopted by City of Caro Council on January 18, 2010

A. Purpose

1. Obtaining competitive bids is a method by which the City of Caro can reduce the cost of goods and services through competition.
2. All purchases of goods in an amount higher than \$10,000 (ten thousand dollars) and all contracts for professional services must be approved by the City of Caro Council under the restrictions outlined below.

City of Caro

Purchasing and Bid Procedure Policy

B. Bids

1. A request for proposal (RFP) must be prepared for bids exceeding \$10,000 (ten thousand dollars) and a minimum of three (3) bids must be obtained. A Notice to Bidders is required to be published ~~in one of the City's regular newspapers-publications,~~ on the City's website, ~~the City's social media outlets,~~ and should also be sent to all relevant vendors on the approved Vendor list. ~~The City Clerk will publish in a newspaper with general circulation in Tuscola County a biannual notice of the website the City's bids is posted on.~~ The bids must be sealed. The bids will be brought before the City Council with a recommendation for approval.
2. The bid requirements are waived for emergency situations where immediate repairs or purchases are necessary for the continued operations of a specific city department, operation, or function. An example of an emergency situation would be a well house, pump, police, or fire vehicle, etc.
3. The department head requesting an item being bid must submit a description of the item or items to be bid on, and any specification to be met by those items to the manager, who serves as a purchasing agent for the City of Caro.
4. All bids shall be sent to City Hall, ~~or a secured electronic receiving platform,~~ shall be documented as to the time and date received and shall be safeguarded and secured from opening until the time set for the bids are officially opened. A fax or email does not constitute a sealed bid.
5. Bids will be opened on the date specified in the Request for Proposals (RFP) prior to the City Council meeting where the bids are expected to be addressed. The bids will be opened at the City of Caro Municipal Building (City Hall), in the council chambers, by the City Manager and recorded by the City Clerk or their designee.
6. The City Council is not required to accept the lowest bid. The council may reject any and/or all bids or portions of bids submitted. Bids may be awarded as a total package or on an item-to-item basis.
7. If the City Council decides that the bid process is not practical in each situation, they may waive the requirements of this policy on a majority, roll-call vote. A majority shall consist of four (4) or more affirmative votes.
8. The City of Caro reserves the right to modify any scheduled bidding at its discretion.

City of Caro

Purchasing and Bid Procedure Policy

9. Once council approves a bid award and it is found out that there are add-ons to the final figure and the cost of the bid is now higher than anticipated; the City Manager may decide who is next in line to receive the award and may do so with an amount Not to Exceed 10% (ten percent) of the original award amount. The City Manager may also inform the council of this change by email, or at the next regularly scheduled council meeting.

C. Professional Services

1. Bids and or quotes for professional services must be solicited and Request for Proposals (RFP) prepared for all contracted services, including professional services with the requirements listed below. Please note that bids for professional services do not include the Engineer of Record or the City Attorney.
2. Service contracts may cover a three (3) year period and include cost in increments reflecting each city's fiscal year of the contract. If the term of the contract is expected to be less than three (3) years, then the contract would cover the expected term.
3. At least three (3) quotes will be needed for professional service contracts that exceed \$10,000 (ten thousand dollars) from qualified firms or providers for services within the same scope.
The City Council will approve the expense on a majority roll call vote. Four (4) members voting in the affirmative is required.
4. All contracts must contain the clause that the City may terminate the contract with or without cause at any time, upon written thirty (30) day notice, and that the contractor must turn over any files and information in their possession to the City Manager at the end of that thirty (30) day period.
5. The contract may also contain the clause that the contractor may terminate the contract with or without cause at any time, upon written sixty (60) day notice, under the same conditions as made in item four (4) above.
6. Bids will be opened on the date specified in the Request for Proposal (RFP) prior to the City Council meeting where the bids are expected to be addressed. The bids will be opened at the City of Caro Municipal Building (City Hall), in the council chambers, by the City Manager and recorded by the City Clerk or their designee.

City of Caro

Purchasing and Bid Procedure Policy

7. The City Council is not required to accept the lowest bid. The council may reject any and/or all bids or portions of bids submitted. Bids may be awarded as a total package or as an item-to-item basis.
8. If the City Council decides that the bid process is not practical in a given situation, they may waive the requirements of this policy on a majority, roll call vote. A majority shall consist of four (4) or more affirmative votes.

Exceptions

No bidding is required if the purchase is made through the following:

- The State of Michigan Contract Purchasing Agreement (MiDeal)
- Any public procurement consortium with Cooperative Government Contracts

This policy shall be in effect upon adoption by the City Council and will remain in effect until it is rescinded by the City Council. This policy shall supersede any other policies, procedures or regulations put in place at the time of adoption. Revisions or amendments must be approved by the City Council and must be recorded in writing and maintained with this original policy by the City Clerk. This policy, and all subsequent amendments, will be provided by the City Clerk to all City Council members and to all department heads.

CITY OF CARO

CITY MANAGER
SCOTT R. CZASAK
CITY CLERK
RITA PAPP
CITY TREASURER
TAMMY RIES
CITY ATTORNEY
LAURA GENOVICH

317 South State Street
Caro MI 48723
Phone 989-673-2226
Fax 989-673-7310
Website www.carocity.net

MAYOR
KAREN SNIDER
CITY COUNCIL
EMILY CAMPBELL
CHARLOTTE KISH
DOREEN OEDY
HEIDI PARKER
JOHN RILEY
JILL WHITE

MEMORANDUM

TO: Caro City Council
FROM: City Manager Scott R. Czasak
DATE: Wednesday, January 14, 2026
RE: Agenda Item – Budget Adjustment to purchase Water Meters

Members of the Caro City Council,

As you know, during the Fiscal Year 2025/2026 budget, the City Council allocated \$25,000 in the Water Fund to purchase fire hydrants, which we do on an annual basis. After the mid-year review of the budget the DPW Superintendent postulated that we would not need to make this annual purchase as we currently have 10 fire hydrants in stock, and currently only need to replace 3, leaving 7 for inventory to last until the end of the Fiscal Year in June.

Therefore, he brought forth a proposal to reallocate these funds by moving them from the Capital Outlay – Hydrants line to the Capital Outlay – Meters line in order to speed up our purchase of the new water meters which automatically transmit data to the central hub at City Hall rather than requiring the bimonthly manual meter reading. As Council is aware, this has been a multi-year process and we are ahead of schedule for installation, as of the approximately 300 meters which have been purchased, over 200 have already been installed. By using the money allocated for the hydrants that we will not need in this fiscal year, we can continue to move forward towards the goal of having all meters on this system and eliminate the need and costs of manual meter reading.

Based on this request, the DPW Superintendent obtained a quote from Michigan Pipe and Valve to purchase an additional 175 meters using this reallocated money. We use the same meters from the same supplier to maintain continuity in our system and to ease with repair and replacement of the meters.

Options for motions are:

1. Motion to instruct the City Treasurer to transfer \$25,000 from the Water Fund Capital Outlay – Hydrants line to the Water Fund Capital Outlay – Meters line and authorize the purchase of 175 MIU Stealth meters from Michigan Pipe and Valve for the quoted price of \$24,850.00
2. Motion to instruct the City Treasurer to transfer (insert value) from the Water Fund Capital Outlay – Hydrants line to the Water Fund Capital Outlay – Meters line and authorize the purchase of (insert number) MIU Stealth meters from Michigan Pipe and Valve for the price of (insert calculated price per unit).
3. Postpone for further discussion or information.
4. Take no action.



MICHIGAN PIPE & VALVE

FOR ALL YOUR WATER, STORM AND SEWER NEEDS

MICHIGAN PIPE & VALVE - SAGINAW
596 KOCHVILLE ROAD
SAGINAW, MI 48604

PHONE: 989.752.7911
EMAIL: saginaw@michiganpipe.com

PRICE QUOTE

Page 1

Printed 01/14/26 MB

Quoted

CITY OF CARO
317 S STATE ST
CARO MI 48723
Buyer: TOM REESE
Tel: 989-673-7671 Fax: 989-673-7310

Ship To

CITY OF CARO
317 S STATE ST
CARO MI 48723

Quote #	Quote Date	Exp Date	Customer #	Customer P/O #	Ship Via	Writer
QS15260	01/14/2026	03/15/2026	0001073	MIU/INSTALL BOX	BEST WAY	MB
Job ID	Customer Terms		Salesman			
	NET 30		MIKE BROWN			
Product	Description	UM	Quant	Unit Price	Extension	
SP*004026	MIU STEALTH 2 W/BARE WIRE AMI ST2BW	EA	175	132.00	23100.00	
SP*004044	STEALTH INDOOR INSTALL KIT (EACH KIT CONTAINS 1 GREASE TUBE AND 3 GEL CAPS)	EA	175	10.00	1750.00	
				Sub Total	\$24,850.00	Total
				Freight	\$0.00	
				Misc Charges	\$0.00	
				Tax Amount	\$0.00	
X: _____ (Accepted by)				\$24,850.00		

MESSAGE

MPV full terms apply a complete set will be sent upon request.

TERMS

All prices are good for orders shipped within 30 days of quotation date. Quoted price is subject to change if specification changes. Ductile Iron Pipe may be billed at a higher price.

CITY OF CARO

MANAGER
SCOTT CZASAK
CLERK
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TREASURER
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ATTORNEY
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HEIDI PARKER
JOHN RILEY

TO: City Council
City Manager – Scott Czasak
FROM: Tammy Ries, Treasurer
SUBJECT: Investment Maturing #1
DATE: January 14, 2026

The City of Caro has the following investment maturing as noted below:

Financial Institution	Current Term	Interest Rate	Current Balance	Maturity Date
Northstar Bank	1 year	3.90 %	\$278,621.48	1/22/2026

Below are the rates on offer as of 11/25/2025.

Financial Institution	Rate APY
Northstar Bank	3.40%
Independent Bank	3.20%

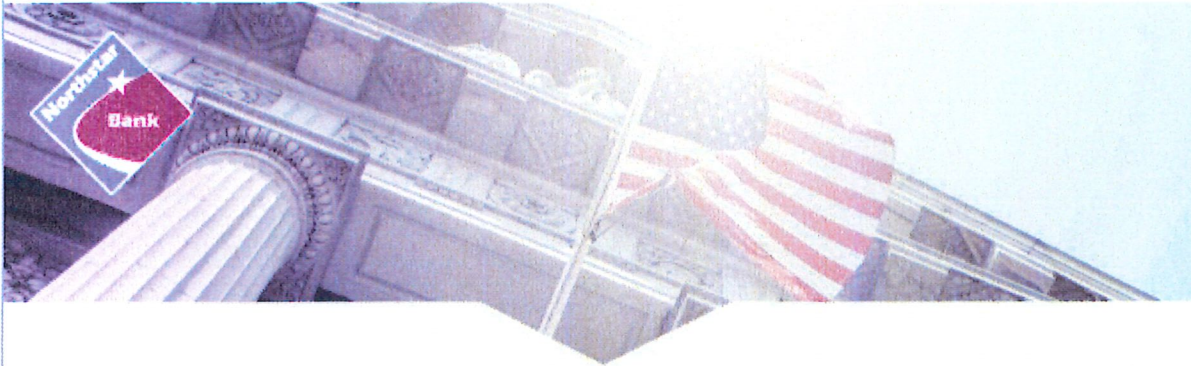
My recommendation is to keep the CD at Northstar Bank in the amount of \$278,621.48 for 1 year at 3.40%

Action:

Option 1: Keep the CD at Northstar Bank in the amount of \$278,621.48 for 1 year at 3.40%

Option 2: Move the CD to Independent Bank in the amount of \$278,621.48 for 1 year at 3.20%

Option 3: Choose another investment opportunity.



WHO YOU BANK WITH MATTERS

We are reaching out to bring awareness of two proven deposit service offerings at Northstar Bank - **ICS** and **CDARS** from the IntraFi network. These services are designed for those looking to expand protection beyond the standard FDIC insurance coverage. Most importantly, both programs provide peace of mind on deposit safety while earning a competitive interest rate and providing access through a single bank relationship. Plus, funds placed in CDARS and ICS stay local to support and build a stronger community.

If you would like more information on how we can help you manage multiple accounts with additional FDIC insurance coverage, please contact us.

PUBLIC FUNDS WEEKLY RATES

CD TERMS & RATES

30 Days 3.10%
60 Days 3.25%
90 Days 3.40%
120 Days 3.30%
150 Days 3.30%
180 Days 3.35%
210 Days 3.35%
270 Days 3.35%
365 Days 3.40%
18 Month 3.35%
2 Year 3.35%
3 Year 3.40%

ICS RATE

2.45%

WIRE INSTRUCTIONS

Northstar Bank
1960 Fred Moore Hwy.
St. Clair, MI 48079
Routing # 072414064
FBO: Account name
Account #

[Learn More](#)

CDARS TERMS & RATES

4 Weeks 2.95%
13 Weeks 3.25%
26 Weeks 3.20%
52 Weeks 3.25%

Please contact us for our competitive rates.
We look forward to working with you!



January 14 - 20, 2026

Certificates of Deposit

Rate

7 – 31 Days	3.25%
32 – 89 Days	3.25%
90 – 179 Days	3.25%
180 – 269 Days	3.20%
270 – 359 Days	3.20%
360 – 545 Days	3.20%
546 – 730 Days	3.12%
730+ Days	3.13%

Penalty for early withdrawal

CDARS

Rate

4 Weeks (28 Days)	3.05%
13 Weeks (91 Days)	3.05%
26 Weeks (182 Days)	2.70%
52 Weeks (364 Days)	2.70%
2 Years (728 Days)	2.68%
3 Years (1092 Days)	2.75%

CDARS orders must be placed by 12:00pm on Mondays for Thursday settlement

Penalty for early withdrawal

Business Flex Checking

Rate

\$0-\$99,999.99	0.30%
\$100,000-\$249,999.99	0.70%
\$250,000-\$499,999.99	1.20%
\$500,000-\$999,999.99	1.60%
\$1,000,000-\$2,499,999.99	2.10%
\$2,500,000+	2.65%

Insured Cash Sweep (ICS)

Rate

ICS (0-\$499,999.99)	0.60%
ICS (\$500,000-\$999,999.99)	1.00%
ICS (\$1,000,000-\$2,499,999.99)	1.85%
ICS (\$2,500,000+)	2.50%

Money Market Savings

Rate

\$0-\$99,999.99	0.35%
\$100,000-\$249,999.99	0.80%
\$250,000-\$499,999.99	1.20%
\$500,000-\$999,999.99	1.60%
\$1,000,000-\$2,499,999.99	1.90%
\$2,500,000+	2.45%

FDIC Coverage for Government Entities:

\$250,000 Checking
\$250,000 Savings/CD
\$500,000 total available
CDARS and ICS fully FDIC Insured

CD interest is non-compounding and paid at maturity.

Government Banking

West Michigan

Jeff Case, ACPFIM
616.902.7493
jcase@ibcp.com

Southwest MI/Kalamazoo

Jennifer Nemecek, CTP
269.599.2944
jnemecek@ibcp.com

East Michigan

Ben Stone, CTP, ACPFIM
248.743.7329
bstone@ibcp.com

TreasuryONE Support | 800.530.3719 | tm_customer_support@ibcp.com

CITY OF CARO

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HEIDI PARKER
JOHN RILEY

TO: City Council
City Manager – Scott Czasak
FROM: Tammy Ries, Treasurer
SUBJECT: Investment Maturing #2
DATE: January 14, 2026

The City of Caro has the following investment maturing as noted below:

Financial Institution	Current Term	Interest Rate	Current Balance	Maturity Date
Northstar Bank	1 year	3.90 %	\$278,621.48	1/22/2026

Below are the rates on offer as of 11/25/2025.

Financial Institution	Rate APY
Northstar Bank	3.40%
Independent Bank	3.20%

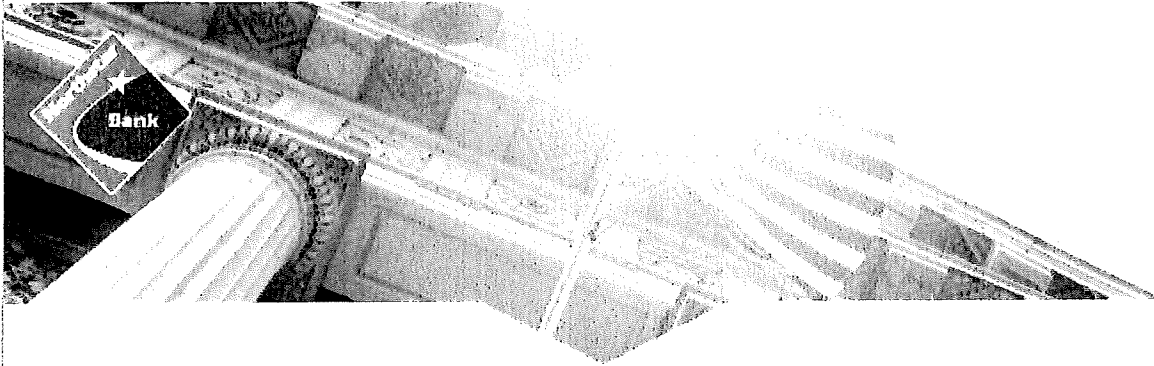
My recommendation is to keep the CD at Northstar Bank in the amount of \$278,621.48 for 1 year at 3.40%

Action:

Option 1: Keep the CD at Northstar Bank in the amount of \$278,621.48 for 1 year at 3.40%

Option 2: Move the CD to Independent Bank in the amount of \$278,621.48 for 1 year at 3.20%

Option 3: Choose another investment opportunity.



WHO YOU BANK WITH MATTERS

We are reaching out to bring awareness of two proven deposit service offerings at Northstar Bank - ICS and CDARS from the IntraFi network. These services are designed for those looking to expand protection beyond the standard FDIC insurance coverage. Most importantly, both programs provide peace of mind on deposit safety while earning a competitive interest rate and providing access through a single bank relationship. Plus, funds placed in CDARS and ICS stay local to support and build a stronger community.

If you would like more information on how we can help you manage multiple accounts with additional FDIC insurance coverage, please contact us.

PUBLIC FUNDS WEEKLY RATES

CD TERMS & RATES

30 Days 3.10%
60 Days 3.25%
90 Days 3.40%
120 Days 3.30%
150 Days 3.30%
180 Days 3.35%
210 Days 3.35%
270 Days 3.35%
365 Days 3.40%
18 Month 3.35%
2 Year 3.35%
3 Year 3.40%

ICS RATE

2.45%

WIRE INSTRUCTIONS

Northstar Bank
1960 Fred Moore Hwy.
St. Clair, MI 48079
Routing # 072414064
FBO: Account name
Account #

[Learn More](#)

CDARS TERMS & RATES

4 Weeks 2.95%
13 Weeks 3.25%
26 Weeks 3.20%
52 Weeks 3.25%

Please contact us for our competitive rates.
We look forward to working with you!



January 14 - 20, 2026

<u>Certificates of Deposit</u>	<u>Rate</u>
7 – 31 Days	3.25%
32 – 89 Days	3.25%
90 – 179 Days	3.25%
180 – 269 Days	3.20%
270 – 359 Days	3.20%
360 - 545 Days	3.20%
546 - 730 Days	3.12%
730+ Days	3.13%

Penalty for early withdrawal

<u>CDARS</u>	<u>Rate</u>
4 Weeks (28 Days)	3.05%
13 Weeks (91 Days)	3.05%
26 Weeks (182 Days)	2.70%
52 Weeks (364 Days)	2.70%
2 Years (728 Days)	2.68%
3 Years (1092 Days)	2.75%

CDARS orders must be placed by 12:00pm on Mondays for Thursday settlement

Penalty for early withdrawal

<u>Business Flex Checking</u>	<u>Rate</u>
\$0-\$99,999.99	0.30%
\$100,000-\$249,999.99	0.70%
\$250,000-\$499,999.99	1.20%
\$500,000-\$999,999.99	1.60%
\$1,000,000-\$2,499,999.99	2.10%
\$2,500,000+	2.65%

<u>Insured Cash Sweep (ICS)</u>	<u>Rate</u>
ICS (0-\$499,999.99)	0.60%
ICS (\$500,000-\$999,999.99)	1.00%
ICS (\$1,000,000-\$2,499,999.99)	1.85%
ICS (\$2,500,000+)	2.50%

<u>Money Market Savings</u>	<u>Rate</u>
\$0-\$99,999.99	0.35%
\$100,000-\$249,999.99	0.80%
\$250,000-\$499,999.99	1.20%
\$500,000-\$999,999.99	1.60%
\$1,000,000-\$2,499,999.99	1.90%
\$2,500,000+	2.45%

<u>FDIC Coverage for Government Entities:</u>
\$250,000 Checking
\$250,000 Savings/CD
\$500,000 total available
CDARS and ICS fully FDIC Insured

CD interest is non-compounding and paid at maturity.

Government Banking

West Michigan	Southwest MI/Kalamazoo	East Michigan
Jeff Case, ACPFIM	Jennifer Nemecek, CTP	Ben Stone, CTP, ACPFIM
616.902.7493	269.599.2944	248.743.7329
jcase@ibcp.com	jnemecek@ibcp.com	bstone@ibcp.com

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CITY OF CARO

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DOREEN OEDY
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HEIDI PARKER
JOHN RILEY

TO: City Council
City Manager – Scott Czasak
FROM: Tammy Ries, Treasurer
SUBJECT: Investment Maturing #3
DATE: January 14, 2026

The City of Caro has the following investment maturing as noted below:

Financial Institution	Current Term	Interest Rate	Current Balance	Maturity Date
LPL Financial	1 year	4.15 %	\$130,000.00	1/22/2026

Below are the rates on offer as of 11/25/2025.

Financial Institution	Rate APY
Northstar Bank	3.25%
Independent Bank	2.70%

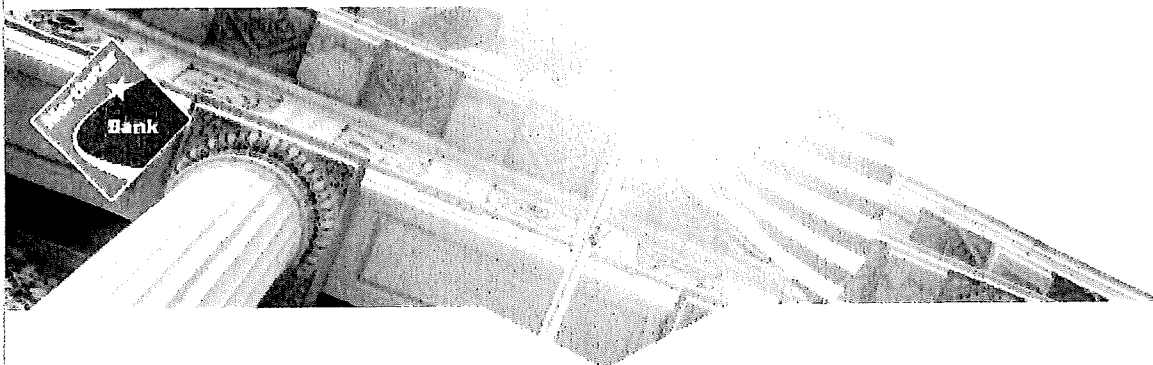
I did not receive any rates from LPL in time for submission to Council. My recommendation is to move the CD to a CDARS at Northstar Bank in the amount of \$130,000.00 for 1 year at 3.25%

Action:

Option 1: Move the CD to a Northstar Bank CDARS in the amount of \$130,000.00 for 1 year at 3.25%

Option 2: Move the CD to our LPL variable rate Money Market fund.

Option 3: Choose another investment opportunity.



WHO YOU BANK WITH MATTERS

We are reaching out to bring awareness of two proven deposit service offerings at Northstar Bank - ICS and CDARS from the IntraFi network. These services are designed for those looking to expand protection beyond the standard FDIC insurance coverage. Most importantly, both programs provide peace of mind on deposit safety while earning a competitive interest rate and providing access through a single bank relationship. Plus, funds placed in CDARS and ICS stay local to support and build a stronger community.

If you would like more information on how we can help you manage multiple accounts with additional FDIC insurance coverage, please contact us.

PUBLIC FUNDS WEEKLY RATES

CD TERMS & RATES

30 Days 3.10%
60 Days 3.25%
90 Days 3.40%
120 Days 3.30%
150 Days 3.30%
180 Days 3.35%
210 Days 3.35%
270 Days 3.35%
365 Days 3.40%
18 Month 3.35%
2 Year 3.35%
3 Year 3.40%

ICS RATE

2.45%

WIRE INSTRUCTIONS

Northstar Bank
1960 Fred Moore Hwy.
St. Clair, MI 48079
Routing # 072414064
FBO: Account name
Account #

CDARS TERMS & RATES

4 Weeks 2.95%
13 Weeks 3.25%
26 Weeks 3.20%
52 Weeks 3.25%

[Learn More](#)

Please contact us for our competitive rates.
We look forward to working with you!



January 14 - 20, 2026

<u>Certificates of Deposit</u>	<u>Rate</u>
7 – 31 Days	3.25%
32 – 89 Days	3.25%
90 – 179 Days	3.25%
180 – 269 Days	3.20%
270 – 359 Days	3.20%
360 - 545 Days	3.20%
546 - 730 Days	3.12%
730+ Days	3.13%

Penalty for early withdrawal

<u>CDARS</u>	<u>Rate</u>
4 Weeks (28 Days)	3.05%
13 Weeks (91 Days)	3.05%
26 Weeks (182 Days)	2.70%
52 Weeks (364 Days)	2.70%
2 Years (728 Days)	2.68%
3 Years (1092 Days)	2.75%

CDARS orders must be placed by 12:00pm on Mondays for Thursday settlement

Penalty for early withdrawal

<u>Business Flex Checking</u>	<u>Rate</u>
\$0-\$99,999.99	0.30%
\$100,000-\$249,999.99	0.70%
\$250,000-\$499,999.99	1.20%
\$500,000-\$999,999.99	1.60%
\$1,000,000-\$2,499,999.99	2.10%
\$2,500,000+	2.65%

<u>Insured Cash Sweep (ICS)</u>	<u>Rate</u>
ICS (0-\$499,999.99)	0.60%
ICS (\$500,000-\$999,999.99)	1.00%
ICS (\$1,000,000-\$2,499,999.99)	1.85%
ICS (\$2,500,000+)	2.50%

<u>Money Market Savings</u>	<u>Rate</u>
\$0-\$99,999.99	0.35%
\$100,000-\$249,999.99	0.80%
\$250,000-\$499,999.99	1.20%
\$500,000-\$999,999.99	1.60%
\$1,000,000-\$2,499,999.99	1.90%
\$2,500,000+	2.45%

<u>FDIC Coverage for Government Entities:</u>
\$250,000 Checking
\$250,000 Savings/CD
\$500,000 total available
CDARS and ICS fully FDIC Insured

CD interest is non-compounding and paid at maturity.

Government Banking

West Michigan	Southwest MI/Kalamazoo	East Michigan
Jeff Case, ACPFIM	Jennifer Nemecek, CTP	Ben Stone, CTP, ACPFIM
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CITY OF CARO

BALANCE SHEET
DECEMBER 31, 2025

FUND 101 - GENERAL FUND

ASSETS

101-000-001-100	GENERAL FUND CASH	3,238,796.20
101-000-003-000	CASH POLICE SAVINGS	2,539.48
101-000-004-000	GEN FUND POLICE PETTY CASH	100.00
101-000-004-001	GENERAL FUND PETTY CASH	100.00
101-000-005-000	CASH-CHIPPEWA WLKwy DONATIONS	6,544.07
101-000-005-002	PARKS & REC SCHOLARSHIP/DONATI	.55
101-000-005-003	CASH - SESQUI/ROADHOUSE	3,739.91
101-000-028-003	DELINQ TAX RECEIVABLE 1999	160.57
101-000-028-004	DELINQ TAX RECEIVABLE 2000	125.50
101-000-028-006	DELINQ TAX RECEIVABLE 2002	221.53
101-000-028-007	DELINQ TAX RECEIVABLE 2003	657.76
101-000-028-008	DELINQ TAX RECEIVABLE 2004	898.80
101-000-028-009	DELINQ TAX RECEIVABLE 2005	1,091.49
101-000-028-010	DELINQ TAX RECEIVABLE 2006	1,695.05
101-000-028-011	DELINQ TAX RECEIVABLE 2007	1,758.60
101-000-028-012	DELINQ TAX RECEIVABLE 2008	4,002.15
101-000-028-013	DELINQ TAX RECEIVABLE 2009	4,497.02
101-000-028-014	DELINQ TAX RECEIVABLE 2010	2,337.35
101-000-028-015	DELINQ TAX RECEIVABLE 2011	814.28
101-000-028-016	DELINQ TAX RECEIVABLE 2012	2,291.24
101-000-028-017	DELINQ TAX RECEIVABLE 2013	1,684.57
101-000-028-018	DELINQ TAX RECEIVABLE 2014	1,532.81
101-000-028-020	DELINQ TAX RECEIVABLE 2016	817.40
101-000-028-021	DELINQ TAX RECEIVABLE 2017	431.81
101-000-028-022	DELINQ TAX RECEIVABLE 2018	765.73
101-000-028-023	DELINQ TAX RECEIVABLE 2019	561.79
101-000-028-024	DELINQ TAX RECEIVABLE 2020	639.78
101-000-028-025	DELINQ TAX RECEIVABLE 2021	556.87
101-000-031-000	DUE FR SEWER FUND	104,000.00
101-000-031-001	DUE FROM MOTOR POOL (LOAN)	187,460.65
101-000-040-000	ACCOUNTS RECEIVABLE	49,696.30
101-000-040-011	ACCOUNTS RECEIVABLE - OTHER	5,040.03
101-000-041-000	ALLOWANCE FOR BAD DEBTS	380.92
101-000-123-000	PREPAID EXPENSES	36,230.83
TOTAL ASSETS		<u>3,662,171.04</u>

CITY OF CARO

BALANCE SHEET
DECEMBER 31, 2025

FUND 101 - GENERAL FUND

LIABILITIES AND EQUITY

LIABILITIES

101-000-202-000	ACCOUNTS PAYABLE	28,854.58	
101-000-222-000	DUE TO CTY - COUNTY OPERATING	929.18	
101-000-222-001	DUE TO CARO TRANSIT AUTHORITY	43,532.16	
101-000-222-003	COUNTY DRAINS	3.86	
101-000-222-004	COUNTY SPECIALS	101,044.28	
101-000-222-005	DUE TO COUNTY - INTEREST	94.76	
101-000-223-000	DUE TO CARO DISTRICT LIBRARY	32,469.44	
101-000-225-000	DUE TO CARO SCHOOLS	192,074.10	
101-000-228-001	DUE TO CTY - STATE EDUCATION	1,424.39	
101-000-228-002	STATE WITHHOLDING	107.72	
101-000-229-002	SS & MC WITHHOLDING	(1,238.27)	
101-000-231-003	AFLAC INSURANCE WITHHOLDING	(210.12)	
101-000-231-006	HEALTH INSURANCE WITHHOLDING	12,622.80	
101-000-234-000	DUE TO INTERMEDIATE SCHOOLS	93,214.78	
101-000-237-000	STATE UNEMPLOYMENT TAX PAYABLE	(37.52)	
101-000-339-000	DEFERRED REVENUES	27,543.69	
101-000-339-003	DEFERRED REV - SHOP W/ HERO	2,709.00	
TOTAL LIABILITIES			535,138.83

FUND EQUITY

101-000-390-000	FUND BALANCE	2,607,704.88	
	REVENUE OVER EXPENDITURES - YTD	519,327.33	
TOTAL FUND EQUITY			3,127,032.21
TOTAL LIABILITIES AND EQUITY			3,662,171.04

CITY OF CARO
DETAIL REVENUES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING DECEMBER 31, 2025

FUND 101 - GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET AMOUNT	VARIANCE	% OF BUDGET
<u>REVENUE</u>					
101-000-405-000 CURRENT TAX LEVY	9,463.68	1,601,795.74	1,722,487.50	(120,691.76)	92.99
101-000-407-000 TIFA TAX TO DDA - GENERAL	.00	.00	(125,000.00)	125,000.00	.00
101-000-432-000 IN LIEU OF TAXES- MONTAGUE	.00	.00	5,800.00	(5,800.00)	.00
101-000-432-001 LIEU OF TAX DISTR- MONTAGUE	.00	(4,432.57)	(5,800.00)	1,367.43	(76.42)
101-000-432-002 IN LIEU OF TAXES - SUGARTREE	492.00	1,449.00	3,100.00	(1,651.00)	46.74
101-000-432-003 LIEU OF TAX DISTRIB-SUGARTREE	(205.00)	(1,205.00)	(3,100.00)	1,895.00	(38.87)
101-000-432-004 IN LIEU OF TAXES - MOBILE EST	138.00	714.00	1,600.00	(886.00)	44.63
101-000-432-005 LIEU OF TAX DISTRIB-MOBILE EST	(115.00)	(712.50)	(1,600.00)	887.50	(44.53)
101-000-432-006 IN LIEU OF TAXES - GRANDVIEW	.00	.00	34,000.00	(34,000.00)	.00
101-000-432-007 IN LIEU OF TAX DIST-GRANDVIEW	.00	(26,992.66)	(34,000.00)	7,007.34	(79.39)
101-000-432-008 ALMER TWP 425 AGREE'T TAXES	(5,317.11)	(5,317.11)	(5,300.00)	(17.11)	(100.32)
101-000-439-000 MARIHUANA TAX REVENUE	.00	.00	116,000.00	(116,000.00)	.00
101-000-439-001 MEDICAL MARIJUANA EXCISE TAX	.00	.00	425.00	(425.00)	.00
101-000-445-000 TAX COLLECTION LATE FEE	460.59	2,359.47	2,000.00	359.47	117.97
101-000-447-000 TAX COLLECTION ADMIN FEE	7,279.09	32,899.91	50,000.00	(17,100.09)	65.80
101-000-477-000 FRANCHISE FEE - CABLE	.00	7,017.49	18,000.00	(10,982.51)	38.99
101-000-478-000 MEDICAL MARIHUANA FACILITY FEE	.00	5,000.00	15,000.00	(10,000.00)	33.33
101-000-478-001 ADULT USE MAR EST LICENSE FEE	.00	5,000.00	20,000.00	(15,000.00)	25.00
101-000-490-000 PERMIT FEES - GARAGE SALE	5.00	229.00	250.00	(21.00)	91.60
101-000-540-001 GRANT-RECREATION PROGRAMS	.00	.00	150,000.00	(150,000.00)	.00
101-000-543-000 POLICE MI TRAINING FUNDS	7,896.25	9,363.45	7,000.00	2,363.45	133.76
101-000-569-001 OTHER STATE GRANTS	.00	5,163.56	.00	5,163.56	.00
101-000-572-000 LIQUOR LICENSE REFUNDS	.00	2,258.30	5,000.00	(2,741.70)	45.17
101-000-573-000 LOCAL COMMUNITY STABILIZATION	.00	78,097.57	100,000.00	(21,902.43)	78.10
101-000-574-000 STATE SALES TAX	94,485.00	292,465.00	560,000.00	(267,535.00)	52.23
101-000-576-000 STATE ELECTION REIMBURSEMENT	.00	.00	2,000.00	(2,000.00)	.00
101-000-576-001 ELECTION GRANTS	.00	999.99	.00	999.99	.00
101-000-607-000 PLANNING/ZONING FEES	175.00	2,960.00	5,000.00	(2,040.00)	59.20
101-000-613-000 CROSSING GUARDS - SCHOOL SHARE	.00	.00	6,000.00	(6,000.00)	.00
101-000-614-000 SCHOOL RESOURCE OFFICER	.00	.00	25,000.00	(25,000.00)	.00
101-000-628-000 POLICE REPORTS/BIKE REGISTRA.	20.00	296.00	500.00	(204.00)	59.20
101-000-657-000 ORDINANCE FEES - FIRE	3,050.00	9,800.00	20,000.00	(10,200.00)	49.00
101-000-657-002 FINES - COUNTY	16.50	16.50	.00	16.50	.00
101-000-657-003 FINES - BLIGHT	.00	7,243.54	15,000.00	(7,756.46)	48.29
101-000-658-000 RETURNED CHECK FEES	.00	15.00	.00	15.00	.00
101-000-659-000 BLD ALCOHOL WTHDR RESTITUTION	62.22	346.10	.00	346.10	.00
101-000-665-000 INTEREST & DIVIDEND INCOME	12,114.21	39,267.08	60,000.00	(20,732.92)	65.45
101-000-667-000 CITY BLDGS RENTAL INCOME	825.00	8,250.00	9,600.00	(1,350.00)	85.94
101-000-667-001 RENT - PARK PAVILION	.00	210.00	450.00	(240.00)	46.67
101-000-671-001 LEASE - NEXTEL TOWER	1,638.62	9,661.18	18,500.00	(8,838.82)	52.22
101-000-674-000 SHOP WITH A HERO CURRENT REV	(2,439.00)	5,350.00	5,000.00	350.00	107.00
101-000-674-003 DONATIONS	.00	150.00	.00	150.00	.00
101-000-675-000 MISC INCOME	66,152.12	71,493.64	100,000.00	(28,506.36)	71.49
101-000-675-001 MISC INCOME - GIFT CARD	.00	.00	500.00	(500.00)	.00
101-000-677-000 MMRMA GRANTS	.00	.00	2,000.00	(2,000.00)	.00
101-000-678-000 TUSCOLA CO. ELECTION REIMBURSE	.00	.00	2,000.00	(2,000.00)	.00

CITY OF CARO
DETAIL REVENUES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING DECEMBER 31, 2025
FUND 101 - GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET AMOUNT	VARIANCE	% OF BUDGET
TOTAL FUND REVENUE	196,197.17	2,161,211.68	2,907,412.50	(746,200.82)	74.33

CITY OF CARO
DETAIL EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING DECEMBER 31, 2025
FUND 101 - GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET AMOUNT		% OF BUDGET
<u>COUNCIL</u>					
101-101-702-000 COUNCIL WAGES	3,132.00	6,349.00	14,568.00	8,219.00	43.58
101-101-715-000 PAYROLL TAXES	239.62	485.74	1,107.17	621.43	43.87
101-101-721-000 WORKER'S COMP INSURANCE	37.58	75.16	174.20	99.04	43.15
101-101-740-000 SUPPLIES/EQUIPMENT	.00	45.63	275.00	229.37	16.59
101-101-750-000 TECHNOLOGY	.00	.00	500.00	500.00	.00
101-101-801-000 CONTRACTED SERVICES	90.00	540.00	5,000.00	4,460.00	10.80
101-101-956-000 MISC/CONTINGENCY	.00	.00	100.00	100.00	.00
101-101-960-000 EDUCATION AND TRAINING	503.05	1,098.05	5,000.00	3,901.95	21.96
101-101-961-000 MEMBERSHIP DUES	120.00	120.00	1,500.00	1,380.00	8.00
101-101-962-000 TRAVEL & LODGING	85.40	307.96	7,500.00	7,192.04	4.11
101-101-965-000 LIABILITY INSURANCE	484.19	484.19	750.00	265.81	64.56
TOTAL COUNCIL	4,691.84	9,505.73	36,474.37	26,968.64	26.06
<u>MANAGER</u>					
101-172-702-000 WAGES MANAGER	4,412.87	27,159.43	53,609.59	26,450.16	50.66
101-172-715-000 PAYROLL TAXES	327.29	2,016.19	4,181.55	2,165.36	48.22
101-172-716-000 HOSPITALIZATION INSURANCE	535.67	3,214.02	6,900.00	3,685.98	46.58
101-172-717-000 LIFE INSURANCE	48.24	328.04	710.00	381.96	46.20
101-172-718-000 RETIREMENT	418.08	2,601.03	5,360.96	2,759.93	48.52
101-172-719-000 SHORT/LONG TERM DISABILITY	55.42	332.51	720.00	387.49	46.18
101-172-720-000 UEMPLOYMENT INSURANCE (ALL)	8.05	23.54	238.53	214.99	9.87
101-172-721-000 WORKER'S COMP INSURANCE	121.32	242.64	797.85	555.21	30.41
101-172-740-000 OFFICE SUPPLIES	30.65	142.26	1,000.00	857.74	14.23
101-172-750-000 TECHNOLOGY	.00	.00	1,000.00	1,000.00	.00
101-172-750-001 SOFTWARE MAINTENANCE AGREE'T	706.03	1,261.54	2,663.51	1,401.97	47.36
101-172-760-000 POSTAGE	.00	125.00	250.00	125.00	50.00
101-172-801-000 CONTRACTED SERVICES	380.54	8,818.04	25,000.00	16,181.96	35.27
101-172-801-002 CONTRACTED SERV - JANITORIAL	182.00	1,228.50	2,608.00	1,379.50	47.11
101-172-802-000 AUDIT	.00	163.65	400.00	236.35	40.91
101-172-853-000 TELEPHONE	105.00	630.00	1,260.00	630.00	50.00
101-172-956-000 MISC/CONTINGENCY	.00	.00	100.00	100.00	.00
101-172-960-000 EDUCATION AND TRAINING	(470.00)	615.00	3,000.00	2,385.00	20.50
101-172-961-000 MEMBERSHIP DUES	95.00	135.34	1,500.00	1,364.66	9.02
101-172-962-000 TRAVEL & LODGING	(155.00)	912.52	2,000.00	1,087.48	45.63
101-172-965-000 LIABILITY INSURANCE	798.90	882.90	1,510.00	627.10	58.47
TOTAL MANAGER	7,600.06	50,832.15	114,809.99	63,977.84	44.28

CITY OF CARO
DETAIL EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING DECEMBER 31, 2025
FUND 101 - GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET AMOUNT		% OF BUDGET
BOARD OF REVIEW					
101-247-703-000 BOARD OF REVIEW WAGES	.00	30.00	1,500.00	1,470.00	2.00
101-247-715-000 PAYROLL TAXES	.00	2.30	105.30	103.00	2.18
101-247-721-000 WORKER'S COMP INSURANCE	3.48	6.96	33.45	26.49	20.81
101-247-740-000 OFFICE SUPPLIES	.00	.00	100.00	100.00	.00
101-247-900-000 PRINTING & PUBLICATION	162.00	472.50	800.00	327.50	59.06
101-247-956-000 MISC/CONTINGENCY	.00	.00	100.00	100.00	.00
101-247-960-000 EDUCATION AND TRAINING	.00	.00	200.00	200.00	.00
TOTAL BOARD OF REVIEW	165.48	511.76	2,838.75	2,326.99	18.03
TREASURER					
101-253-702-000 WAGES - TREASURER	6,515.38	27,546.73	49,476.00	21,929.27	55.68
101-253-715-000 PAYROLL TAXES	486.16	1,985.83	3,859.13	1,873.30	51.46
101-253-716-000 HOSPITALIZATION INSURANCE	1,143.58	6,861.48	14,550.00	7,688.52	47.16
101-253-717-000 LIFE INSURANCE	17.56	105.36	220.00	114.64	47.89
101-253-718-000 RETIREMENT	498.73	2,183.11	4,947.60	2,764.49	44.12
101-253-719-000 SHORT/LONG TERM DISABILITY	62.42	374.51	680.00	305.49	55.08
101-253-721-000 WORKER'S COMP INSURANCE	120.65	241.30	916.70	675.40	26.32
101-253-740-000 OFFICE SUPPLIES	45.43	296.68	2,000.00	1,703.32	14.83
101-253-750-000 TECHNOLOGY	.00	239.88	1,000.00	760.12	23.99
101-253-750-001 SOFTWARE MAINTENANCE AGREE'T	706.03	2,277.45	4,834.06	2,556.61	47.11
101-253-760-000 POSTAGE	.00	250.00	500.00	250.00	50.00
101-253-801-000 CONTRACTED SERVICES	300.63	3,010.12	8,000.00	4,989.88	37.63
101-253-801-002 CONTRACTED SERV - JANITORIAL	182.00	1,228.50	2,610.00	1,381.50	47.07
101-253-802-000 AUDIT	.00	111.62	255.00	143.38	43.77
101-253-853-000 TELEPHONE	77.50	465.00	975.00	510.00	47.69
101-253-900-000 PRINTING & PUBLICATION	.00	.00	1,500.00	1,500.00	.00
101-253-956-000 MISC/CONTINGENCY	.00	.00	300.00	300.00	.00
101-253-960-000 EDUCATION AND TRAINING	.00	513.00	2,500.00	1,987.00	20.52
101-253-961-000 MEMBERSHIP DUES	.00	99.00	1,000.00	901.00	9.90
101-253-962-000 TRAVEL & LODGING	25.20	813.40	1,500.00	686.60	54.23
101-253-965-000 LIABILITY INSURANCE	379.26	379.26	1,460.00	1,080.74	25.98
TOTAL TREASURER	10,560.53	48,982.23	103,083.49	54,101.26	47.52
ASSESSOR					
101-257-740-000 OFFICE SUPPLIES	.00	.00	50.00	50.00	.00
101-257-750-001 SOFTWARE MAINTENANCE AGREE'T	.00	.00	1,550.00	1,550.00	.00
101-257-801-000 CONTRACTED SERVICES	2,882.67	24,352.27	37,000.00	12,647.73	65.82
101-257-900-000 PRINTING & PUBLICATION	.00	.00	1,400.00	1,400.00	.00
101-257-956-000 MISC/CONTINGENCY	.00	.00	100.00	100.00	.00
TOTAL ASSESSOR	2,882.67	24,352.27	40,100.00	15,747.73	60.73

CITY OF CARO
DETAIL EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING DECEMBER 31, 2025

FUND 101 - GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET AMOUNT		% OF BUDGET
<u>CLERK OFFICE</u>					
101-260-702-000 WAGES - CLERK OFFICE	4,075.65	26,437.40	54,944.72	28,507.32	48.12
101-260-715-000 PAYROLL TAXES	291.35	1,907.80	4,395.58	2,487.78	43.40
101-260-716-000 HOSPITALIZATION INSURANCE	985.87	5,915.22	13,013.49	7,098.27	45.45
101-260-717-000 LIFE INSURANCE	15.76	94.56	189.12	94.56	50.00
101-260-718-000 RETIREMENT	407.20	2,642.98	5,494.47	2,851.49	48.10
101-260-719-000 SHORT/LONG TERM DISABILITY	69.26	415.58	810.76	395.18	51.26
101-260-721-000 WORKER'S COMP INSURANCE	133.77	267.54	582.08	314.54	45.96
101-260-740-000 OFFICE SUPPLIES	233.31	388.03	2,000.00	1,611.97	19.40
101-260-750-000 TECHNOLOGY	.00	.00	1,000.00	1,000.00	.00
101-260-750-001 SOFTWARE MAINTENANCE AGREEMENT	706.03	1,261.53	2,854.55	1,593.02	44.19
101-260-760-000 POSTAGE	.00	600.00	1,200.00	600.00	50.00
101-260-801-000 CONTRACTED SERVICES	24.29	1,866.79	4,000.00	2,133.21	46.67
101-260-801-002 CONTRACTED SERV - JANITORIAL	182.00	1,228.50	2,610.00	1,381.50	47.07
101-260-802-000 AUDIT	.00	147.33	300.00	152.67	49.11
101-260-853-000 TELEPHONE	107.50	645.00	1,300.00	655.00	49.62
101-260-900-000 PRINTING & PUBLICATION	4,937.00	18,421.00	15,000.00	(3,421.00)	122.81
101-260-956-000 MISC/CONTINGENCY	.00	.00	200.00	200.00	.00
101-260-960-000 EDUCATION AND TRAINING	.00	575.00	4,000.00	3,425.00	14.38
101-260-961-000 MEMBERSHIP DUES	150.00	150.00	600.00	450.00	25.00
101-260-962-000 TRAVEL & LODGING	(134.34)	1,645.44	4,000.00	2,354.56	41.14
101-260-965-000 LIABILITY INSURANCE	379.26	379.26	700.00	320.74	54.18
TOTAL CLERK OFFICE	12,563.91	64,988.96	119,194.77	54,205.81	54.52
<u>ELECTION</u>					
101-262-703-000 ELECTION WAGES	1,018.66	6,606.78	17,000.00	10,393.22	38.86
101-262-715-000 PAYROLL TAXES	72.30	473.87	1,600.00	1,126.13	29.62
101-262-716-000 HOSPITALIZATION INSURANCE	270.92	1,625.52	3,576.15	1,950.63	45.45
101-262-717-000 LIFE INSURANCE	3.99	23.94	47.88	23.94	50.00
101-262-718-000 RETIREMENT	101.76	660.48	1,850.00	1,189.52	35.70
101-262-719-000 SHORT/LONG TERM DISABILITY	17.32	103.94	202.52	98.58	51.32
101-262-721-000 WORKER'S COMP INSURANCE	85.14	170.28	370.44	200.16	45.97
101-262-740-000 OFFICE SUPPLIES	.00	65.68	4,000.00	3,934.32	1.64
101-262-760-000 POSTAGE	.00	250.00	2,500.00	2,250.00	10.00
101-262-801-000 CONTRACTED SERVICES	.00	.00	3,000.00	3,000.00	.00
101-262-900-000 PRINTING & PUBLICATIONS	.00	.00	1,000.00	1,000.00	.00
101-262-956-000 MISC/CONTINGENCY	.00	.00	500.00	500.00	.00
101-262-960-000 EDUCATION	.00	.00	200.00	200.00	.00
101-262-970-000 CAPITAL OUTLAY	.00	.00	2,000.00	2,000.00	.00
TOTAL ELECTION	1,570.09	9,980.49	37,846.99	27,866.50	26.37

CITY OF CARO
DETAIL EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING DECEMBER 31, 2025
FUND 101 - GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET AMOUNT		% OF BUDGET
BUILDING & GROUNDS					
101-265-702-000 WAGES	4,725.73	29,512.82	54,498.68	24,985.86	54.15
101-265-703-000 WAGES - PART TIME	199.60	1,377.85	4,071.60	2,693.75	33.84
101-265-715-000 PAYROLL TAXES	355.06	2,243.07	4,568.48	2,325.41	49.10
101-265-716-000 HOSPITALIZATION INSURANCE	994.71	5,968.26	14,816.55	8,848.29	40.28
101-265-717-000 LIFE INSURANCE	16.76	93.36	201.10	107.74	46.42
101-265-718-000 RETIREMENT	330.57	1,989.27	4,250.90	2,261.63	46.80
101-265-719-000 SHORT/LONG TERM DISABILITY	60.62	341.29	634.75	293.46	53.77
101-265-721-000 WORKER'S COMP INSURANCE	105.92	211.84	726.35	514.51	29.17
101-265-776-000 O&M SUPPLIES	219.73	4,438.33	17,000.00	12,561.67	26.11
101-265-801-000 CONTRACTED SERVICES	1,895.73	16,448.84	50,000.00	33,551.16	32.90
101-265-920-000 ELECTRIC	2,564.76	14,097.58	28,000.00	13,902.42	50.35
101-265-921-000 GAS	2,532.89	4,630.22	18,000.00	13,369.78	25.72
101-265-922-000 WATER/SEWER/GARBAGE	149.13	432.58	2,000.00	1,567.42	21.63
101-265-943-000 EQUIPMENT RENT	947.66	23,886.82	35,000.00	11,113.18	68.25
101-265-956-000 MISC/CONTINGENCY	.00	.00	100.00	100.00	.00
101-265-965-000 LIABILITY INSURANCE	7,359.55	7,359.55	16,000.00	8,640.45	46.00
101-265-970-000 CAPITAL OUTLAY	.00	7,110.00	10,000.00	2,890.00	71.10
101-265-970-002 CAPITAL OUTLAY MUNICIPAL BLDG	10,800.00	10,800.00	20,000.00	9,200.00	54.00
101-265-970-003 CAPITAL OUTLAY - DPW GARAGE	41,297.21	73,101.14	150,000.00	76,898.86	48.73
101-265-995-000 BLDG EXP TRANSFER FROM WATER	.00	.00	(10,000.00)	(10,000.00)	.00
101-265-995-001 BLDG EXP TRANS FROM MOTOR POOL	.00	.00	(40,000.00)	(40,000.00)	.00
101-265-995-002 BLDG EXP TRANSF FROM FIRE FUND	.00	.00	(10,000.00)	(10,000.00)	.00
101-265-995-003 BLDG EXP TRANSFER FROM POLICE	.00	.00	(10,000.00)	(10,000.00)	.00
TOTAL BUILDING & GROUNDS	74,555.63	204,042.82	359,868.41	155,825.59	56.70

CITY OF CARO
DETAIL EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING DECEMBER 31, 2025
FUND 101 - GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET AMOUNT		% OF BUDGET
<u>POLICE DEPT</u>					
101-301-702-000 WAGES - FULL TIME	49,174.41	306,842.68	601,429.20	294,586.52	51.02
101-301-703-000 WAGES - PART TIME	1,064.00	3,550.40	34,800.00	31,249.60	10.20
101-301-703-001 WAGES - CROSSING GUARDS	1,500.00	8,218.05	16,200.00	7,981.95	50.73
101-301-704-000 WAGES-IN LIEU OF HOSPITALIZ	250.00	1,500.00	3,000.00	1,500.00	50.00
101-301-715-000 PAYROLL TAXES	3,674.82	22,913.41	51,123.48	28,210.07	44.82
101-301-716-000 HOSPITALIZATION INSURANCE	14,412.01	71,777.56	145,937.98	74,160.42	49.18
101-301-717-000 LIFE INSURANCE	154.62	927.72	2,160.00	1,232.28	42.95
101-301-718-000 RETIREMENT	2,938.39	19,400.55	60,142.92	40,742.37	32.26
101-301-719-000 SHORT/LONG TERM DISABILITY	689.42	4,136.52	7,600.00	3,463.48	54.43
101-301-721-000 WORKER'S COMP INSURANCE	1,428.99	2,857.98	6,500.00	3,642.02	43.97
101-301-725-000 UNIFORMS/UNIFORM EQUIPMENT	527.27	3,351.48	7,000.00	3,648.52	47.88
101-301-740-000 OFFICE SUPPLIES	278.80	1,605.56	2,000.00	394.44	80.28
101-301-744-000 INVESTIGATIVE SUPPLIES	42.10	42.10	300.00	257.90	14.03
101-301-744-001 EMERGENCY/EQUIPMENT SUPPLIES	.00	187.66	500.00	312.34	37.53
101-301-750-000 POLICE TECHNOLOGY	.00	6,712.33	17,400.00	10,687.67	38.58
101-301-750-001 SOFTWARE MAINTENANCE AGEE'T	706.03	2,228.81	6,354.55	4,125.74	35.07
101-301-760-000 POSTAGE	.00	150.00	300.00	150.00	50.00
101-301-776-000 MAINTENANCE SUPPLIES	.00	118.68	350.00	231.32	33.91
101-301-801-000 CONTRACTED SERVICES	424.23	3,255.98	5,055.00	1,799.02	64.41
101-301-801-002 CONTRACTED SERV - JANITORIAL	195.00	1,316.25	2,817.00	1,500.75	46.73
101-301-802-000 AUDIT	.00	1,284.24	2,630.00	1,345.76	48.83
101-301-853-000 TELEPHONE & PAGERS	20.45	2,356.30	3,150.00	793.70	74.80
101-301-854-000 RADIOS/RADIO REPAIRS	.00	38.94	500.00	461.06	7.79
101-301-860-000 GAS/OIL/TIRES	60.60	5,092.45	23,000.00	17,907.55	22.14
101-301-930-000 CONTRACTED REPAIRS	.00	.00	10,000.00	10,000.00	.00
101-301-930-001 VEHICLE MAINTENACE EXPENSE	1,815.23	3,036.32	6,000.00	2,963.68	50.61
101-301-956-000 MISC/CONTINGENCY	.00	181.00	350.00	169.00	51.71
101-301-959-000 CONTRIBUTION - THUMB NARCOTICS	.00	.00	1,000.00	1,000.00	.00
101-301-960-000 EDUCATION & TRAINING, DUES	528.00	4,357.17	10,500.00	6,142.83	41.50
101-301-963-000 TRAINING AMMUNITION	.00	1,323.60	1,238.00	(85.60)	106.91
101-301-965-000 LIABILITY INSURANCE	21,642.87	21,642.87	42,000.00	20,357.13	51.53
101-301-965-001 VEHICLE INSURANCE	1,500.95	1,500.95	2,850.00	1,349.05	52.66
101-301-967-000 SHOP WITH A HERO	(300.00)	4,750.00	6,539.00	1,789.00	72.64
101-301-970-000 CAPITAL OUTLAY	(25,272.97)	(440.39)	68,000.00	68,440.39	(.65)
101-301-991-000 LEASE PAYMENT - PRINCIPAL	.00	18,060.25	21,075.00	3,014.75	85.70
101-301-994-000 LEASE PAYMENT - INTEREST	.00	2,977.82	2,375.42	(602.40)	125.36
101-301-995-000 TRANSFER TO BLDG & GROUNDS	.00	.00	10,000.00	10,000.00	.00
TOTAL POLICE DEPT	77,455.22	527,255.24	1,182,177.55	654,922.31	44.60

CITY OF CARO
DETAIL EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING DECEMBER 31, 2025
FUND 101 - GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET AMOUNT		% OF BUDGET
<u>CODE ENFORCEMENT OFFICER</u>					
101-371-702-000 CODE ENFORCEMENT WAGES	2,492.00	20,458.40	44,772.00	24,313.60	45.69
101-371-715-000 PAYROLL TAXES	189.00	1,555.97	3,492.22	1,936.25	44.56
101-371-716-000 HOSPITALIZATION INSURANCE	78.82	472.92	1,002.55	529.63	47.17
101-371-717-000 LIFE INSURANCE	1.00	6.00	65.00	59.00	9.23
101-371-718-000 RETIREMENT	13.72	88.93	364.00	275.07	24.43
101-371-719-000 SHORT/LONG TERM DISABILITY	3.36	20.15	250.00	229.85	8.06
101-371-721-000 WORKER'S COMP INSURANCE	35.93	71.86	198.44	126.58	36.21
101-371-740-000 OFFICE SUPPLIES	(412.14)	766.35	1,000.00	233.65	76.64
101-371-750-001 SOFTWARE MAINTENANCE AGREEMENT	499.98	1,037.74	2,288.55	1,250.81	45.34
101-371-760-000 POSTAGE	.00	100.00	200.00	100.00	50.00
101-371-801-000 CONTRACTED SERVICES	602.50	6,903.96	18,000.00	11,096.04	38.36
101-371-853-000 TELEPHONE	20.50	403.86	550.00	146.14	73.43
101-371-860-000 GAS	943.64	2,224.66	2,360.00	135.34	94.27
101-371-956-000 MISC/CONTINGENCY	.00	.00	100.00	100.00	.00
TOTAL CODE ENFORCEMENT OFFICER	4,468.31	34,110.80	74,642.76	40,531.96	45.70

CITY OF CARO
DETAIL EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING DECEMBER 31, 2025
FUND 101 - GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET AMOUNT		% OF BUDGET
<u>PUBLIC WORKS</u>					
101-441-702-000 WAGES	12,721.43	75,977.13	162,191.41	86,214.28	46.84
101-441-703-000 WAGES - PART TIME	.00	75.00	6,786.00	6,711.00	1.11
101-441-715-000 PAYROLL TAXES	913.59	5,452.02	13,180.24	7,728.22	41.37
101-441-716-000 HOSPITALIZATION INSURANCE	3,336.83	20,021.01	43,017.03	22,996.02	46.54
101-441-717-000 LIFE INSURANCE	46.48	261.54	557.80	296.26	46.89
101-441-718-000 RETIREMENT	966.03	5,762.39	16,219.14	10,456.75	35.53
101-441-719-000 SHORT/LONG TERM DISABILITY	175.45	998.48	1,858.31	859.83	53.73
101-441-721-000 WORKER'S COMP INSURANCE	393.55	787.10	2,474.00	1,686.90	31.81
101-441-725-000 UNIFORMS	231.43	1,598.11	4,400.00	2,801.89	36.32
101-441-740-000 OFFICE SUPPLIES	6.79	223.39	1,000.00	776.61	22.34
101-441-750-000 TECHNOLOGY	.00	.00	500.00	500.00	.00
101-441-750-001 SOFTWARE MAINTENANCE AGREE'T	562.48	1,402.74	3,099.55	1,696.81	45.26
101-441-760-000 POSTAGE	.00	150.00	300.00	150.00	50.00
101-441-776-000 O&M SUPPLIES	30.64	30.64	.00	(30.64)	.00
101-441-776-001 O&M SUPPLIES	.00	212.49	10,000.00	9,787.51	2.12
101-441-777-000 STATE TESTING & PERMITS	.00	.00	1,000.00	1,000.00	.00
101-441-801-000 CONTRACTED SERVICES	259.39	2,678.15	5,000.00	2,321.85	53.56
101-441-801-002 CONTRACTED SERV - JANITORIAL	247.00	1,667.25	3,597.00	1,929.75	46.35
101-441-802-000 AUDIT	.00	416.98	850.00	433.02	49.06
101-441-853-000 TELEPHONE	280.45	1,637.53	4,000.00	2,362.47	40.94
101-441-922-000 WATER/SEWER/GARBAGE	782.27	3,709.33	6,250.00	2,540.67	59.35
101-441-926-000 STREET LIGHTS - ELECTRIC	6,077.48	35,026.12	65,800.00	30,773.88	53.23
101-441-943-000 EQUIPMENT RENT	87.26	2,919.49	8,000.00	5,080.51	36.49
101-441-956-000 MISC/CONTINGENCY	.00	.00	100.00	100.00	.00
101-441-960-000 EDUCATION AND TRAINING	.00	.00	7,500.00	7,500.00	.00
101-441-961-000 MEMBERSHIP DUES	.00	.00	1,000.00	1,000.00	.00
101-441-962-000 TRAVEL & LODGING	.00	.00	1,500.00	1,500.00	.00
101-441-965-000 LIABILITY INSURANCE	2,590.37	2,590.37	4,800.00	2,209.63	53.97
101-441-970-000 CAPITAL OUTLAY	.00	.00	1,000.00	1,000.00	.00
TOTAL PUBLIC WORKS	29,708.92	163,597.26	375,980.48	212,383.22	43.51
<u>PLANNING COMMISSION</u>					
101-701-702-000 PLANNING COMMISSION WAGES	675.00	815.00	4,080.00	3,265.00	19.98
101-701-715-000 PAYROLL TAXES	51.65	62.36	318.24	255.88	19.60
101-701-721-000 WORKER'S COMP INSURANCE	5.16	10.32	50.00	39.68	20.64
101-701-740-000 OFFICE SUPPLIES	.00	27.22	150.00	122.78	18.15
101-701-760-000 POSTAGE	.00	100.00	200.00	100.00	50.00
101-701-801-000 CONTRACTED SERVICES	.00	3,693.75	10,000.00	6,306.25	36.94
TOTAL PLANNING COMMISSION	731.81	4,708.65	14,798.24	10,089.59	31.82

CITY OF CARO
DETAIL EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING DECEMBER 31, 2025
FUND 101 - GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET AMOUNT		% OF BUDGET
<u>ZONING ADMIN</u>					
101-702-702-000 WAGES ZONING ADMIN	1,227.70	7,798.83	15,435.00	7,636.17	50.53
101-702-702-001 ZONING BOARD OF APPEALS WAGES	.00	60.00	360.00	300.00	16.67
101-702-715-000 PAYROLL TAXES	91.73	588.92	1,232.01	643.09	47.80
101-702-716-000 HOSPITALIZATION INSURANCE	105.95	635.70	1,350.00	714.30	47.09
101-702-717-000 LIFE INSURANCE	2.99	17.94	40.00	22.06	44.85
101-702-718-000 RETIREMENT	118.27	752.86	1,543.50	790.64	48.78
101-702-719-000 SHORT/LONG TERM DISABILITY	14.52	87.12	165.00	77.88	52.80
101-702-721-000 WORKER'S COMP INSURANCE	33.20	66.40	370.00	303.60	17.95
101-702-740-000 OFFICE SUPPLIES	.00	7.22	50.00	42.78	14.44
101-702-760-000 POSTAGE	.00	100.00	200.00	100.00	50.00
101-702-801-000 CONTRACTED SERVICES	.00	.00	1,000.00	1,000.00	.00
101-702-853-000 TELEPHONE	20.45	122.70	275.00	152.30	44.62
101-702-956-000 MISC/CONTINGENCY	.00	.00	100.00	100.00	.00
101-702-960-000 EDUCATION & TRAINING	.00	690.00	1,500.00	810.00	46.00
101-702-961-000 MEMBERSHIP DUES	.00	75.00	100.00	25.00	75.00
101-702-962-000 TRAVEL & LODGING	266.72	266.72	900.00	633.28	29.64
TOTAL ZONING ADMIN	1,881.53	11,269.41	24,620.51	13,351.10	45.77
<u>COMMUNITY PROMOTIONS</u>					
101-703-702-000 WAGES	1,185.10	5,883.60	7,708.36	1,824.76	76.33
101-703-715-000 PAYROLL TAXES	86.17	430.11	601.25	171.14	71.54
101-703-718-000 RETIREMENT	82.98	363.60	770.84	407.24	47.17
101-703-760-000 POSTAGE	.00	125.00	250.00	125.00	50.00
101-703-776-000 O&M SUPPLIES	.00	201.81	1,000.00	798.19	20.18
101-703-801-000 CONTRACTED SERVICES	11.73	11.73	750.00	738.27	1.56
101-703-853-000 TELEPHONE	20.45	132.83	270.00	137.17	49.20
101-703-900-000 PRINTING/PUBLICATION	.00	4,599.50	9,600.00	5,000.50	47.91
101-703-920-000 ELECTRIC	48.71	321.55	440.00	118.45	73.08
101-703-922-000 WATER/SEWER/SAN	293.03	1,404.85	3,000.00	1,595.15	46.83
101-703-943-000 EQUIPMENT RENT	632.11	6,093.59	6,128.48	34.89	99.43
101-703-956-000 MISC/CONTINGENCY	.00	.00	100.00	100.00	.00
TOTAL COMMUNITY PROMOTIONS	2,360.28	19,568.17	30,618.93	11,050.76	63.91
<u>ECONOMIC DEVELOPMENT</u>					
101-728-959-000 TRANSFER TO AIRPORT	.00	17,743.00	17,750.00	7.00	99.96
101-728-959-001 TRANSFER TO EDC	.00	.00	6,500.00	6,500.00	.00
TOTAL ECONOMIC DEVELOPMENT	.00	17,743.00	24,250.00	6,507.00	73.17

CITY OF CARO
DETAIL EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING DECEMBER 31, 2025
FUND 101 - GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET AMOUNT		% OF BUDGET
PARKS & RECREATION					
101-751-702-000 WAGES-DPW	6.30	4,835.15	11,345.11	6,509.96	42.62
101-751-703-000 WAGES - PART-TIME	2,590.00	20,480.00	45,390.80	24,910.80	45.12
101-751-715-000 PAYROLL TAXES	198.62	1,916.70	4,425.40	2,508.70	43.31
101-751-716-000 HOSPITALIZATION INSURANCE	165.79	994.74	2,469.43	1,474.69	40.28
101-751-717-000 LIFE INSURANCE	2.79	15.54	33.52	17.98	46.36
101-751-718-000 RETIREMENT	.06	207.06	1,134.51	927.45	18.25
101-751-719-000 SHORT/LONG TERM DISABILITY	10.10	56.88	105.79	48.91	53.77
101-751-721-000 WORKER'S COMP INSURANCE	82.36	164.72	560.00	395.28	29.41
101-751-750-000 TECHNOLOGY	.00	12.50	1,600.00	1,587.50	.78
101-751-750-001 SOFTWARE MAINTENANCE AGREE'T	45.66	259.46	420.00	160.54	61.78
101-751-760-000 POSTAGE	.00	88.00	175.00	87.00	50.29
101-751-776-000 O&M SUPPLIES	.00	446.01	5,000.00	4,553.99	8.92
101-751-776-002 TREES & SHRUBS	.00	2,000.00	4,000.00	2,000.00	50.00
101-751-801-000 CONTRACTED SERVICES	1,999.00	11,767.00	30,000.00	18,233.00	39.22
101-751-802-000 AUDIT	.00	211.79	420.00	208.21	50.43
101-751-853-000 TELEPHONE	.00	.13	.00	.13	.00
101-751-920-000 ELECTRIC	220.89	1,314.29	4,000.00	2,685.71	32.86
101-751-922-000 WATER/SEWER	253.28	3,123.00	7,500.00	4,377.00	41.64
101-751-943-000 EQUIPMENT RENT	.00	4,635.33	10,000.00	5,364.67	46.35
101-751-956-000 MISC/CONTINGENCY	.00	.00	100.00	100.00	.00
101-751-957-000 RECREATION PROGRAMS	.00	2,471.61	10,000.00	7,528.39	24.72
101-751-958-000 MUSIC IN THE PARK - GRANT	.00	7,150.00	5,000.00	(2,150.00)	143.00
101-751-960-000 EDUCATION & TRAINING	.00	.00	1,000.00	1,000.00	.00
101-751-961-000 MEMBERSHIP DUES	.00	.00	200.00	200.00	.00
101-751-962-000 TRAVEL & LODGING	.00	.00	500.00	500.00	.00
101-751-965-000 LIABILITY INSURANCE	750.49	750.49	1,520.00	769.51	49.37
101-751-970-000 CAPITAL OUTLAY	.00	3,709.00	395,000.00	391,291.00	.94
TOTAL PARKS & RECREATION	6,325.34	66,609.40	541,899.56	475,290.16	12.29
FAIRGROUNDS					
101-753-702-000 WAGES	.00	2,401.94	4,266.56	1,864.62	56.30
101-753-702-001 DPW WAGES FAIRTIME	.00	186.75	275.00	88.25	67.91
101-753-703-000 WAGES - PART TIME	.00	990.00	1,809.60	819.60	54.71
101-753-715-000 PAYROLL TAXES	.00	262.60	495.39	232.79	53.01
101-753-718-000 RETIREMENT	.00	170.30	454.16	283.86	37.50
101-753-721-000 WORKER'S COMP INSURANCE	4.05	8.10	35.00	26.90	23.14
101-753-776-000 O&M SUPPLIES	.00	78.45	250.00	171.55	31.38
101-753-801-000 CONTRACTED SERVICES	1,762.50	6,725.00	15,000.00	8,275.00	44.83
101-753-920-000 ELECTRIC	.00	1,392.85	3,845.00	2,452.15	36.22
101-753-943-000 EQUIPMENT RENT	.00	5,750.93	8,800.00	3,049.07	65.35
101-753-965-000 LIABILITY INSURANCE	605.21	605.21	1,181.12	575.91	51.24
TOTAL FAIRGROUNDS	2,371.76	18,572.13	36,411.83	17,839.70	51.01

CITY OF CARO
DETAIL EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING DECEMBER 31, 2025
FUND 101 - GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET AMOUNT		% OF BUDGET
<u>CHIPPEWA LANDING</u>					
101-754-702-002 WAGES	240.10	1,102.61	1,500.00	397.39	73.51
101-754-703-000 WAGES - PART TIME	.00	420.00	3,619.20	3,199.20	11.60
101-754-715-000 PAYROLL TAXES	17.93	113.48	399.30	285.82	28.42
101-754-718-000 RETIREMENT	16.81	62.34	150.00	87.66	41.56
101-754-721-000 WORKER'S COMP INSURANCE	1.01	2.02	10.00	7.98	20.20
101-754-776-000 O&M SUPPLIES	.00	.00	325.00	325.00	.00
101-754-801-000 CONTRACTED SERVICES	1,762.50	7,351.70	9,000.00	1,648.30	81.69
101-754-920-000 ELECTRIC	42.73	268.46	1,000.00	731.54	26.85
101-754-943-000 EQUIPMENT RENT	675.33	1,882.18	2,500.00	617.82	75.29
101-754-965-000 LIABILITY INSURANCE	298.59	298.59	575.00	276.41	51.93
TOTAL CHIPPEWA LANDING	3,055.00	11,501.38	19,078.50	7,577.12	60.28
<u>OPERATING TRANSFERS OUT</u>					
101-966-995-000 TRANSFER TO MUNICIPAL	.00	.00	101,000.00	101,000.00	.00
101-966-995-002 TRANSFER TO REFUSE	.00	.00	14,000.00	14,000.00	.00
101-966-995-004 TRANSFER TO FIRE FUND-CONTRACT	.00	142,164.64	142,164.64	.00	100.00
101-966-995-005 TRANSFER TO FIRE SAVINGS	.00	165,500.00	165,500.00	.00	100.00
101-966-995-007 TRANSFER TO EQUIPMENT	.00	.00	135,000.00	135,000.00	.00
101-966-995-009 TRANSFER TO MUNICIPAL-SIDEWALK	.00	.00	200,000.00	200,000.00	.00
101-966-999-000 TRANSFER TO LOCAL	.00	.00	180,000.00	180,000.00	.00
TOTAL OPERATING TRANSFERS OUT	.00	307,664.64	937,664.64	630,000.00	32.81
TOTAL FUND EXPENDITURES	242,948.38	1,595,796.49	4,076,359.77	2,480,563.28	39.15
NET REVENUES OVER EXPENDITURES	(46,751.21)	565,415.19	(1,168,947.27)	1,734,362.46	48.37

CITY OF CARO

BALANCE SHEET
DECEMBER 31, 2025

FUND 202 - MAJOR STREETS FUND

ASSETS

202-000-001-100	MAJOR ST CHECKING	2,217,436.24	
202-000-040-000	MAJOR ST ACCOUNTS RECEIVABLE	74,054.46	
202-000-123-000	PREPAID EXPENSES	1,114.17	
	TOTAL ASSETS		2,292,604.87

LIABILITIES AND EQUITY

FUND EQUITY

202-000-390-000	MAJOR ST. - FUND BALANCE	2,259,030.29	
	REVENUE OVER EXPENDITURES - YTD	33,574.58	
	TOTAL FUND EQUITY		2,292,604.87
	TOTAL LIABILITIES AND EQUITY		2,292,604.87

CITY OF CARO
DETAIL REVENUES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING DECEMBER 31, 2025
FUND 202 - MAJOR STREETS FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET AMOUNT	VARIANCE	% OF BUDGET
REVENUE						
202-000-406-000	COUNTY ROAD LEVY	.00	.00	89,000.00	(89,000.00)	.00
202-000-546-000	STATE TRUNKLINE REIMBURSEMENT	.00	6,537.52	20,000.00	(13,462.48)	32.69
202-000-574-000	STATE GAS TAX	29,781.43	226,537.34	435,544.24	(209,006.90)	52.01
202-000-574-001	TRANSFER % ST RD \$ TO LOCAL	.00	(87,668.19)	(137,262.67)	49,594.48	(63.87)
202-000-665-000	INTEREST & DIVIDEND INCOME	7,846.13	29,205.47	25,000.00	4,205.47	116.82
TOTAL FUND REVENUE		37,627.56	174,612.14	432,281.57	(257,669.43)	40.39

CITY OF CARO
DETAIL EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING DECEMBER 31, 2025

FUND 202 - MAJOR STREETS FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET AMOUNT		% OF BUDGET
<u>ST/STM CONST</u>					
202-451-702-000 WAGES	43.38	43.38	412.65	369.27	10.51
202-451-715-000 PAYROLL TAXES	3.10	3.10	32.19	29.09	9.63
202-451-718-000 RETIREMENT	.00	.00	41.27	41.27	.00
202-451-801-000 CONTRACTED SERVICES - CONST.	980.00	3,080.00	25,000.00	21,920.00	12.32
202-451-801-001 CONTRACTED SERV - ENGINEERING	.00	.00	100,000.00	100,000.00	.00
202-451-943-000 EQUIPMENT RENT	65.56	65.56	550.00	484.44	11.92
TOTAL ST/STM CONST	1,092.04	3,192.04	126,036.11	122,844.07	2.53
<u>NON-TRUNKLINE MAINT</u>					
202-463-702-000 NON-TRUNKLINE MAINT WAGES	1,321.09	8,572.76	22,707.78	14,135.02	37.75
202-463-715-000 PAYROLL TAXES	94.90	620.89	1,771.21	1,150.32	35.05
202-463-716-000 HOSPITALIZATION INSURANCE	414.46	2,486.76	6,173.56	3,686.80	40.28
202-463-717-000 LIFE INSURANCE	6.98	38.93	83.79	44.86	46.46
202-463-718-000 RETIREMENT	44.34	514.03	2,270.78	1,756.75	22.64
202-463-719-000 SHORT/LONG TERM DISABILITY	25.26	142.20	264.48	122.28	53.77
202-463-721-000 WORKER'S COMP INSURANCE	44.13	88.26	275.00	186.74	32.09
202-463-776-000 O&M SUPPLIES	38.68	38.68	7,500.00	7,461.32	.52
202-463-776-001 WINTER MAINT - SALT	.00	6,059.69	7,500.00	1,440.31	80.80
202-463-776-002 TREES & SHRUBS	.00	.00	3,000.00	3,000.00	.00
202-463-801-000 CONTRACTED SERVICES	.00	7,290.83	7,500.00	209.17	97.21
202-463-943-000 EQUIPMENT RENT	2,777.63	19,702.55	35,000.00	15,297.45	56.29
202-463-956-000 MISC/CONTINGENCY	.00	.00	100.00	100.00	.00
TOTAL NON-TRUNKLINE MAINT	4,767.47	45,555.58	94,146.60	48,591.02	48.39
<u>TRUNKLINE MAINTENANCE</u>					
202-464-702-000 M81 ROUTINE MAINTENANCE WAGES	.00	189.17	900.00	710.83	21.02
202-464-702-001 M24 ROUTINE MAINTENANCE WAGES	.00	165.00	600.00	435.00	27.50
202-464-715-000 PAYROLL TAXES	.00	25.06	117.00	91.94	21.42
202-464-718-000 RETIREMENT	.00	24.81	150.00	125.19	16.54
202-464-776-000 O&M SUPPLIES	.00	497.15	.00 (497.15)	.00
202-464-943-000 M81 ROUTINE MAINT EQUIP RENTAL	.00	263.39	1,500.00	1,236.61	17.56
202-464-943-001 M24 ROUTINE MAINT EQUIP RENTAL	.00	373.04	100.00 (273.04)	373.04
TOTAL TRUNKLINE MAINTENANCE	.00	1,537.62	3,367.00	1,829.38	45.67

CITY OF CARO
DETAIL EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING DECEMBER 31, 2025
FUND 202 - MAJOR STREETS FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET AMOUNT		% OF BUDGET
<u>TRUNKLINE SWEEPING</u>					
202-466-702-000 M81 SWEEPING WAGES	.00	707.45	900.00	192.55	78.61
202-466-702-001 M24 SWEEPING WAGES	.00	506.27	600.00	93.73	84.38
202-466-715-000 PAYROLL TAXES	.00	85.51	117.00	31.49	73.09
202-466-718-000 RETIREMENT	.00	84.87	150.00	65.13	56.58
202-466-943-000 M81 SWEEPING EQUIP RENTAL	.00	3,090.96	7,500.00	4,409.04	41.21
202-466-943-001 M24 SWEEPING EQUIP RENTAL	.00	1,831.68	1,000.00	(831.68)	183.17
TOTAL TRUNKLINE SWEEPING	.00	6,306.74	10,267.00	3,960.26	61.43
<u>TREE TRIMMING</u>					
202-470-702-000 M81 TREE TRIMMING WAGES	.00	311.88	400.00	88.12	77.97
202-470-702-003 M24 TREE TRIMMING WAGES	.00	2,270.86	200.00	(2,070.86)	1,135.43
202-470-715-000 PAYROLL TAXES	.00	185.57	46.80	(138.77)	396.52
202-470-718-000 RETIREMENT	.00	180.78	60.00	(120.78)	301.30
202-470-943-000 M81 TREE TRIMMING EQUIP RENTAL	.00	312.88	.00	(312.88)	.00
202-470-943-003 M24 TREE TRIMMING EQUIP RENTAL	.00	4,463.30	.00	(4,463.30)	.00
TOTAL TREE TRIMMING	.00	7,725.27	706.80	(7,018.47)	1,092.99
<u>SIGN MAINTENANCE</u>					
202-475-702-000 M81 SIGN MAINTENANCE WAGES	.00	.00	150.00	150.00	.00
202-475-702-001 M24 SIGN MAINTENANCE WAGES	.00	.00	150.00	150.00	.00
202-475-715-000 PAYROLL TAXES	.00	.00	23.40	23.40	.00
202-475-718-000 RETIREMENT	.00	.00	30.00	30.00	.00
202-475-943-000 M81 TRAFFIC SIGNS EQUIP RENTAL	.00	.00	100.00	100.00	.00
TOTAL SIGN MAINTENANCE	.00	.00	453.40	453.40	.00

CITY OF CARO
DETAIL EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING DECEMBER 31, 2025
FUND 202 - MAJOR STREETS FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET AMOUNT		% OF BUDGET
<u>M81 SNOW/ICE SCRAPING</u>					
202-479-702-000 M81 SNOW/ICE SCRAPING WAGES	1,661.66	1,704.89	3,500.00	1,795.11	48.71
202-479-702-001 M81 SNOW/ICE HAULING WAGES	779.85	779.85	100.00	(679.85)	779.85
202-479-702-002 M24 SNOW/ICE HAULING WAGES	.00	.00	50.00	50.00	.00
202-479-702-003 M24 SNOW/ICE SCRAPING WAGES	369.02	405.21	1,500.00	1,094.79	27.01
202-479-715-000 PAYROLL TAXES	201.62	207.54	401.70	194.16	51.67
202-479-718-000 RETIREMENT	33.64	34.63	515.00	480.37	6.72
202-479-801-000 CONTRACTED SERVICES	.00	.00	5,000.00	5,000.00	.00
202-479-943-000 M81 WINTER SCRAPING EQ RENTAL	3,089.24	3,161.93	7,500.00	4,338.07	42.16
202-479-943-001 M81 WINTER HAULING EQ RENTAL	1,518.79	1,518.79	1,000.00	(518.79)	151.88
202-479-943-002 M24 WINTER HAULING EQ RENTAL	.00	.00	150.00	150.00	.00
202-479-943-003 M24 WINTER SCRAPING EQ RENTAL	730.00	802.69	2,500.00	1,697.31	32.11
202-479-956-000 MISC/CONTINGENCY	.00	.00	100.00	100.00	.00
TOTAL M81 SNOW/ICE SCRAPING	8,383.82	8,615.53	22,316.70	13,701.17	38.61
<u>ADMINISTRATION</u>					
202-483-702-000 WAGES - ADMINISTRATION	2,285.11	14,684.96	29,828.99	15,144.03	49.23
202-483-715-000 PAYROLL TAXES	166.23	1,075.47	2,326.66	1,251.19	46.22
202-483-716-000 HOSPITALIZATION INSURANCE	412.82	2,476.92	5,260.00	2,783.08	47.09
202-483-717-000 LIFE INSURANCE	7.08	42.48	85.00	42.52	49.98
202-483-718-000 RETIREMENT	224.56	1,445.01	2,982.90	1,537.89	48.44
202-483-719-000 SHORT/LONG TERM DISABILITY	32.43	194.58	365.00	170.42	53.31
202-483-721-000 WORKER'S COMP INSURANCE	69.40	138.80	560.00	421.20	24.79
202-483-740-000 OFFICE SUPPLIES	30.64	44.14	175.00	130.86	25.22
202-483-760-000 POSTAGE	.00	75.00	150.00	75.00	50.00
202-483-801-000 CONTRACTED SERVICES	510.75	510.75	500.00	(10.75)	102.15
202-483-801-001 CONTRACTED SERVICES-LED LIGHTS	.00	.00	5,000.00	5,000.00	.00
202-483-802-000 AUDIT	.00	524.70	2,200.00	1,675.30	23.85
202-483-853-000 TELEPHONE	20.45	175.50	375.00	199.50	46.80
202-483-965-000 LIABILITY INSURANCE	.00	.00	2,100.00	2,100.00	.00
202-483-970-000 CAPITAL OUTLAY	46,716.47	46,716.47	45,000.00	(1,716.47)	103.81
TOTAL ADMINISTRATION	50,475.94	68,104.78	96,908.55	28,803.77	70.28
TOTAL FUND EXPENDITURES	64,719.27	141,037.56	354,202.16	213,164.60	39.82
NET REVENUES OVER EXPENDITURES	(27,091.71)	33,574.58	78,079.41	(44,504.83)	43.00

CITY OF CARO

BALANCE SHEET
DECEMBER 31, 2025

FUND 203 - LOCAL STREETS FUND

ASSETS

203-000-001-100	LOCAL ST CHECKING	690,113.99	
203-000-040-000	LOCAL ACCOUNTS RECEIVABLE	27,731.69	
203-000-123-000	PREPAID EXPENSES	1,704.96	
	TOTAL ASSETS		719,550.64

LIABILITIES AND EQUITY

FUND EQUITY

203-000-390-000	LOCAL ST - FUND BALANCE	652,208.33	
	REVENUE OVER EXPENDITURES - YTD	67,342.31	
	TOTAL FUND EQUITY		719,550.64
	TOTAL LIABILITIES AND EQUITY		719,550.64

CITY OF CARO
DETAIL REVENUES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING DECEMBER 31, 2025
FUND 203 - LOCAL STREETS FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET AMOUNT	VARIANCE	% OF BUDGET
<u>REVENUE</u>						
203-000-406-000	COUNTY BRIDGE LEVY	.00	.00	45,000.00	(45,000.00)	.00
203-000-546-000	TRANS % MAJOR ST RD \$\$.00	87,668.19	137,262.67	(49,594.48)	63.87
203-000-548-000	METRO ACTS FUNDS	.00	.00	15,000.00	(15,000.00)	.00
203-000-574-000	STATE GAS TAX	11,156.90	84,855.75	172,883.67	(88,027.92)	49.08
203-000-665-000	INTEREST & DIVIDEND INCOME	2,441.88	8,283.47	5,000.00	3,283.47	165.67
203-000-682-007	TRANSFER FROM GENERAL	.00	.00	180,000.00	(180,000.00)	.00
TOTAL FUND REVENUE		13,598.78	180,807.41	555,146.34	(374,338.93)	32.57

CITY OF CARO
DETAIL EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING DECEMBER 31, 2025
FUND 203 - LOCAL STREETS FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET AMOUNT		% OF BUDGET
<u>ST/STM MTNCE</u>					
203-463-702-000 WAGES	3,377.68	25,769.05	35,000.00	9,230.95	73.63
203-463-703-000 WAGES - PART TIME	.00	3,420.00	4,524.00	1,104.00	75.60
203-463-715-000 PAYROLL TAXES	240.76	2,127.07	3,082.87	955.80	69.00
203-463-716-000 HOSPITALIZATION INSURANCE	497.36	2,984.16	7,408.28	4,424.12	40.28
203-463-717-000 LIFE INSURANCE	8.38	46.68	100.55	53.87	46.42
203-463-718-000 RETIREMENT	183.70	1,695.76	3,500.00	1,804.24	48.45
203-463-719-000 SHORT/LONG TERM DISABILITY	30.31	170.64	317.38	146.74	53.77
203-463-721-000 WORKER'S COMP INSURANCE	52.96	105.92	235.00	129.08	45.07
203-463-776-000 O&M SUPPLIES	38.67	624.52	10,000.00	9,375.48	6.25
203-463-776-001 MAINTENANCE SUPPLIES - SALT	.00	7,016.48	7,500.00	483.52	93.55
203-463-801-000 CONTRACTED SERVICES	5,016.00	9,255.00	650,000.00	640,745.00	1.42
203-463-801-001 CONTRACTED SERV - ENGINEERING	.00	720.00	100,000.00	99,280.00	.72
203-463-943-000 EQUIPMENT RENT	5,718.26	38,720.38	60,000.00	21,279.62	64.53
203-463-956-000 MISC/CONTINGENCY	.00	.00	500.00	500.00	.00
TOTAL ST/STM MTNCE	15,164.08	92,655.66	882,168.08	789,512.42	10.50
<u>ADMINISTRATION</u>					
203-483-702-000 WAGES ADMINISTRATION	2,285.11	14,684.96	29,828.99	15,144.03	49.23
203-483-715-000 PAYROLL TAXES	166.23	1,075.47	2,326.66	1,251.19	46.22
203-483-716-000 HOSPITALIZATION INSURANCE	412.82	2,476.92	5,260.00	2,783.08	47.09
203-483-717-000 LIFE INSURANCE	7.08	42.48	85.00	42.52	49.98
203-483-718-000 RETIREMENT	224.56	1,445.01	2,982.90	1,537.89	48.44
203-483-719-000 SHORT/LONG TERM DISABILITY	32.43	194.58	365.00	170.42	53.31
203-483-721-000 WORKER'S COMP INSURANCE	69.38	138.76	460.00	321.24	30.17
203-483-740-000 OFFICE SUPPLIES	30.64	44.14	150.00	105.86	29.43
203-483-760-000 POSTAGE	.00	75.00	150.00	75.00	50.00
203-483-801-000 CONTRACTED SERVICES	.00	.00	500.00	500.00	.00
203-483-802-000 AUDIT	.00	456.62	1,620.00	1,163.38	28.19
203-483-853-000 TELEPHONE	20.45	175.50	351.12	175.62	49.98
203-483-956-000 MISC/CONTINGENCY	.00	.00	1,000.00	1,000.00	.00
203-483-965-000 LIABILITY INSURANCE	.00	.00	3,344.51	3,344.51	.00
TOTAL ADMINISTRATION	3,248.70	20,809.44	48,424.18	27,614.74	42.97
TOTAL FUND EXPENDITURES	18,412.78	113,465.10	930,592.26	817,127.16	12.19
NET REVENUES OVER EXPENDITURES	(4,814.00)	67,342.31	(375,445.92)	442,788.23	17.94

CITY OF CAROBALANCE SHEET
DECEMBER 31, 2025**FUND 204 - MUNICIPAL STREETS FUND**ASSETS

204-000-001-100	MUNICIPAL STREET CASH	171,827.61	
204-000-026-003	DELINQ TAX RECEIVABLE 1999	33.85	
204-000-026-004	DELINQ TAX RECEIVABLE 2000	26.46	
204-000-026-006	DELINQ TAX RECEIVABLE 2002	56.72	
204-000-026-007	DELINQ TAX RECEIVABLE 2003	152.96	
204-000-026-008	DELINQ TAX RECEIVABLE 2004	217.90	
204-000-026-009	DELINQ TAX RECEIVABLE 2005	311.79	
204-000-026-010	DELINQ TAX RECEIVABLE 2006	780.74	
204-000-026-011	DELINQ TAX RECEIVABLE 2007	433.43	
204-000-026-012	DELINQ TAX RECEIVABLE 2008	839.39	
204-000-026-013	DELINQ TAX RECEIVABLE 2009	945.62	
204-000-045-010	SPECIAL ASSESSMENT REC - 2021	1,331.10	
204-000-045-011	SPECIAL ASSESSMENT REC-2022	4,380.10	
204-000-123-000	PREPAID EXPENSES	612.12	
	TOTAL ASSETS		181,949.79

LIABILITIES AND EQUITYLIABILITIES

204-000-202-000	ACCOUNTS PAYABLE	140,721.60	
204-000-211-000	RETAINAGE PAYABLE-PARKING LOT	17,318.50	
204-000-211-001	RETAINAGE PAYABLE-SIDEWALKS	3,953.00	
204-000-339-006	DEFERRED REVENUE - 2021	1,331.10	
204-000-339-007	DEFERRED REVENUE-2022	4,380.10	
	TOTAL LIABILITIES		167,704.30

FUND EQUITY

204-000-390-000	MUNICIPAL FUND BALANCE	410,608.93	
	REVENUE OVER EXPENDITURES - YTD	(396,363.44)	
	TOTAL FUND EQUITY		14,245.49
	TOTAL LIABILITIES AND EQUITY		181,949.79

CITY OF CARO
DETAIL REVENUES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING DECEMBER 31, 2025
FUND 204 - MUNICIPAL STREETS FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET AMOUNT	VARIANCE	% OF BUDGET
<u>REVENUE</u>					
204-000-451-004 SPECIAL ASSESSMENTS 2021	.00	581.83	.00	581.83	.00
204-000-451-005 SPECIAL ASSESSMENTS 2022	.00	2,160.53	5,000.00	(2,839.47)	43.21
204-000-451-006 SPECIAL ASSESSMENTS 2024	.00	.00	7,500.00	(7,500.00)	.00
204-000-451-007 SPECIAL ASSESSMENT 2025	511.20	10,887.54	10,000.00	887.54	108.88
204-000-474-000 SIDEWALK ASSESSMENT INT	.00	245.16	.00	245.16	.00
204-000-652-000 PARKING VIOLATION REVENUE	.00	30.00	.00	30.00	.00
204-000-665-000 INTEREST & DIVIDEND INCOME	609.81	3,030.97	5,000.00	(1,969.03)	60.62
204-931-699-000 TRANSFER FROM GENERAL	.00	.00	101,000.00	(101,000.00)	.00
204-931-699-001 TRANSFER FROM GENERAL-SIDEWALK	.00	.00	200,000.00	(200,000.00)	.00
 TOTAL FUND REVENUE	 1,121.01	 16,936.03	 328,500.00	 (311,563.97)	 5.16

CITY OF CARO
DETAIL EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING DECEMBER 31, 2025
FUND 204 - MUNICIPAL STREETS FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET AMOUNT		% OF BUDGET
<u>SIDEWALK</u>					
204-442-702-000 SIDEWALK REPAIR/MAINT WAGES	634.18	1,096.80	11,624.67	10,527.87	9.44
204-442-715-000 PAYROLL TAXES	48.05	81.17	906.72	825.55	8.95
204-442-716-000 HOSPITALIZATION INSURANCE	248.68	1,492.08	3,704.14	2,212.06	40.28
204-442-717-000 LIFE INSURANCE	4.19	23.34	60.00	36.66	38.90
204-442-718-000 RETIREMENT	43.62	71.09	1,162.47	1,091.38	6.12
204-442-719-000 SHORT/LONG TERM DISABILITY	15.16	85.35	195.00	109.65	43.77
204-442-721-000 WORKER'S COMP INSURANCE	26.48	52.96	220.00	167.04	24.07
204-442-776-000 SUPPLIES & MATERIALS	.00	.00	1,500.00	1,500.00	.00
204-442-801-000 CONTRACTED SERVICES	775.00	179,682.55	200,000.00	20,317.45	89.84
204-442-943-000 EQUIPMENT RENT	2,125.90	2,375.98	3,500.00	1,124.02	67.89
204-442-956-000 MISC/CONTINGENCY	.00	.00	500.00	500.00	.00
TOTAL SIDEWALK	3,921.26	184,961.32	223,373.00	38,411.68	82.80
<u>ALLEYS</u>					
204-443-702-000 ALLEYS REPAIR/MAINT WAGES	200.90	1,050.15	1,000.00	(50.15)	105.02
204-443-715-000 PAYROLL TAXES	14.75	76.91	78.00	1.09	98.60
204-443-718-000 RETIREMENT	14.07	71.42	100.00	28.58	71.42
204-443-776-000 SUPPLIES & MATERIALS	.00	.00	1,000.00	1,000.00	.00
204-443-801-000 CONTRACTED SERVICES	.00	.00	10,000.00	10,000.00	.00
204-443-943-000 EQUIPMENT RENT	334.70	1,827.37	2,500.00	672.63	73.09
TOTAL ALLEYS	564.42	3,025.85	14,678.00	11,652.15	20.61
<u>PARKING LOTS</u>					
204-444-702-000 PARKING LOTS REPAIR/MAIN WAGES	5,433.43	5,923.30	15,000.00	9,076.70	39.49
204-444-715-000 PAYROLL TAXES	391.38	426.45	1,170.00	743.55	36.45
204-444-718-000 RETIREMENT	310.76	338.97	1,500.00	1,161.03	22.60
204-444-776-000 SUPPLIES/MATERIALS	59.50	59.50	1,500.00	1,440.50	3.97
204-444-776-001 WINTER MAINT - SALT	.00	2,870.38	5,000.00	2,129.62	57.41
204-444-801-000 CONTRACTED SERVICES	8,287.40	189,788.10	75,000.00	(114,788.10)	253.05
204-444-920-000 ELECTRIC - PARKING LOTS	282.27	1,342.23	3,250.00	1,907.77	41.30
204-444-943-000 EQUIPMENT RENTAL	16,254.11	16,665.37	25,000.00	8,334.63	66.66
TOTAL PARKING LOTS	31,018.85	217,414.30	127,420.00	(89,994.30)	170.63

CITY OF CARO
DETAIL EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING DECEMBER 31, 2025
FUND 204 - MUNICIPAL STREETS FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET AMOUNT		% OF BUDGET
<u>ADMIN</u>					
204-483-702-000 WAGES ADMIN	825.04	5,333.13	4,748.40	(584.73)	112.31
204-483-715-000 PAYROLL TAXES	58.81	384.12	370.38	(13.74)	103.71
204-483-716-000 HOSPITALIZATION INSURANCE	205.56	1,233.36	2,620.00	1,386.64	47.07
204-483-717-000 LIFE INSURANCE	2.69	16.14	35.00	18.86	46.11
204-483-718-000 RETIREMENT	81.91	529.77	474.84	(54.93)	111.57
204-483-719-000 SHORT/LONG TERM DISABILITY	12.49	74.94	140.00	65.06	53.53
204-483-721-000 WORKER'S COMP INSURANCE	26.08	52.16	120.00	67.84	43.47
204-483-740-000 OFFICE SUPPLIES	.00	.00	150.00	150.00	.00
204-483-760-000 POSTAGE	.00	75.00	150.00	75.00	50.00
204-483-801-000 CONTRACED SERVICES	.00	.00	500.00	500.00	.00
204-483-802-000 AUDIT	.00	76.68	798.00	721.32	9.61
204-483-853-000 TELEPHONE	20.45	122.70	250.00	127.30	49.08
204-483-900-000 PRINTING & PUBLICATION	.00	.00	500.00	500.00	.00
204-483-965-000 LIABILITY INSURANCE	.00	.00	1,200.00	1,200.00	.00
TOTAL ADMIN	1,233.03	7,898.00	12,056.62	4,158.62	65.51
TOTAL FUND EXPENDITURES	36,737.56	413,299.47	377,527.62	(35,771.85)	109.48
NET REVENUES OVER EXPENDITURES	(35,616.55)	(396,363.44)	(49,027.62)	(347,335.82)	(808.45)

CITY OF CARO

BALANCE SHEET
DECEMBER 31, 2025

FUND 216 - FIRE FUND

ASSETS

216-000-001-100	FIRE FUND GENERAL CASH	267,330.63	
216-000-018-000	ACCOUNTS RECEIVABLE	(13,386.35)	
216-000-123-000	PREPAID EXPENSES	15,265.49	
216-000-185-001	ALLOWANCE FOR BAD DEBTS	25.00	
	TOTAL ASSETS		269,234.77

LIABILITIES AND EQUITY

LIABILITIES

216-000-202-000	ACCOUNTS PAYABLE	2,082.81	
216-000-339-000	DEFERRED REVENUE	139,268.48	
	TOTAL LIABILITIES		141,351.29

FUND EQUITY

216-000-390-000	FUND BALANCE	23,471.18	
	REVENUE OVER EXPENDITURES - YTD	104,412.30	
	TOTAL FUND EQUITY		127,883.48
	TOTAL LIABILITIES AND EQUITY		269,234.77

CITY OF CARO
DETAIL REVENUES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING DECEMBER 31, 2025
FUND 216 - FIRE FUND

		PERIOD		BUDGET		% OF
		ACTUAL	YTD ACTUAL	AMOUNT	VARIANCE	BUDGET
REVENUE						
216-000-636-000	FIRE FEES - ALMER TWP	.00	.00	27,181.98	(27,181.98)	.00
216-000-636-001	FIRE FEES - INDIANFIELDS TWP	.00	.00	48,486.90	(48,486.90)	.00
216-000-636-002	FIRE FEES - WELLS TOWNSHIP	.00	.00	22,774.08	(22,774.08)	.00
216-000-636-003	FIRE FEES - JUNIATA TOWNSHIP	.00	.00	19,100.98	(19,100.98)	.00
216-000-636-004	FIRE FEES - ELLINGTON TOWNSHIP	.00	.00	19,100.98	(19,100.98)	.00
216-000-637-000	SURCHARGE ALMER TWP	.00	.00	11,781.51	(11,781.51)	.00
216-000-637-001	SURCHARGE INDIANFIELDS TWP	.00	.00	21,015.72	(21,015.72)	.00
216-000-637-002	SURCHARGE WELLS TWP	.00	.00	9,870.99	(9,870.99)	.00
216-000-637-003	SURCHARGE JUNIATA TWP	.00	.00	8,278.95	(8,278.95)	.00
216-000-637-004	SURCHARGE ELLINGTON TWP	.00	.00	8,278.95	(8,278.95)	.00
216-000-657-001	MEDICAL RUN REVENUE	1,080.00	9,610.00	10,000.00	(390.00)	96.10
216-000-665-000	INTEREST & DIVIDEND INCOME	884.90	2,974.21	1,000.00	1,974.21	297.42
216-000-674-000	DONATIONS	75.00	75.00	.00	75.00	.00
216-000-675-000	MISC INCOME	.00	.00	1,000.00	(1,000.00)	.00
216-931-699-000	TRANSFER FROM GENERAL FUND	.00	165,500.00	165,500.00	.00	100.00
216-931-699-001	TRANSFER FROM GENERAL-CONTRACT	.00	142,164.64	142,164.64	.00	100.00
TOTAL FUND REVENUE		2,039.90	320,323.85	515,535.68	(195,211.83)	62.13

CITY OF CARO
DETAIL EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING DECEMBER 31, 2025
FUND 216 - FIRE FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET AMOUNT		% OF BUDGET
<u>FIRE CHIEF</u>					
216-336-702-000 WAGES - CHIEF	5,516.68	36,900.49	71,717.00	34,816.51	51.45
216-336-702-001 DPW WAGES	.00	.00	1,500.00	1,500.00	.00
216-336-702-002 OFFICE WAGES	1,379.13	4,715.54	7,776.80	3,061.26	60.64
216-336-715-000 PAYROLL TAXES	2,552.36	6,776.20	6,317.52	(458.68)	107.26
216-336-716-000 HOSPITALIZATION INSURANCE	1,788.15	10,728.90	2,694.00	(8,034.90)	398.25
216-336-717-000 LIFE INSURANCE	22.74	136.44	230.00	93.56	59.32
216-336-718-000 RETIREMENT	543.96	3,229.58	8,099.38	4,869.80	39.87
216-336-719-000 SHORT/LONG TERM DISABILITY	103.36	620.16	938.51	318.35	66.08
216-336-721-000 WORKER'S COMP INSURANCE	318.81	637.62	1,790.00	1,152.38	35.62
216-336-725-000 VOLUNTEER FIREMAN PAY	26,910.25	48,662.50	63,000.00	14,337.50	77.24
216-336-740-000 OPERATING SUPPLIES	1,247.79	14,178.61	25,000.00	10,821.39	56.71
216-336-750-000 TECHNOLOGY	.00	811.93	2,350.00	1,538.07	34.55
216-336-750-001 SOFTWARE MAINTENANCE AGREE'T	706.02	1,243.78	1,754.55	510.77	70.89
216-336-760-000 POSTAGE	42.34	167.34	250.00	82.66	66.94
216-336-801-000 CONTRACTED SERVICES	459.23	3,204.23	8,100.00	4,895.77	39.56
216-336-801-002 CONTRACTED SERV - JANITORIAL	104.00	702.00	1,407.64	705.64	49.87
216-336-802-000 AUDIT	.00	1,221.06	2,400.00	1,178.94	50.88
216-336-853-000 TELEPHONE	55.00	968.62	1,230.04	261.42	78.75
216-336-860-000 GAS & OIL	300.65	3,049.59	6,500.00	3,450.41	46.92
216-336-922-000 WATER/SEWER/GARBAGE	227.30	719.10	1,500.00	780.90	47.94
216-336-930-000 REPAIRS - EQUIPMENT	6,639.75	15,699.57	58,750.00	43,050.43	26.72
216-336-956-000 MISC/CONTINGENCY	.00	.00	100.00	100.00	.00
216-336-960-000 EDUCATION & TRAINING	(11,192.00)	(5,597.16)	8,160.00	13,757.16	(68.59)
216-336-961-000 MEMBERSHIP DUES	.00	.00	700.00	700.00	.00
216-336-962-000 TRAVEL & LODGING	.00	.00	500.00	500.00	.00
216-336-965-000 LIABILITY INSURANCE	.00	.00	5,600.00	5,600.00	.00
216-336-965-001 VEHICLE INSURANCE	.00	.00	25,000.00	25,000.00	.00
216-336-970-000 CAPITAL OUTLAY	4,663.50	55,518.39	73,057.00	17,538.61	75.99
216-336-991-000 LEASE PAYMENT - PRINCIPAL	.00	9,743.86	16,060.59	6,316.73	60.67
216-336-993-000 LEASE PAYMENT - INTEREST	.00	1,873.20	6,000.00	4,126.80	31.22
216-336-999-003 DPW EQUIPMENT RENTAL	.00	.00	200.00	200.00	.00
TOTAL FIRE CHIEF	42,389.02	215,911.55	408,683.03	192,771.48	52.83
<u>OPERATING TRANSFER OUT</u>					
216-966-995-001 TRANSFER TO DEBT SERVICE	.00	.00	101,734.28	101,734.28	.00
216-966-995-002 BLDG EXP TRANSF FROM FIRE FUND	.00	.00	10,000.00	10,000.00	.00
TOTAL OPERATING TRANSFER OUT	.00	.00	111,734.28	111,734.28	.00
TOTAL FUND EXPENDITURES	42,389.02	215,911.55	520,417.31	304,505.76	41.49
NET REVENUES OVER EXPENDITURES	(40,349.12)	104,412.30	(4,881.63)	109,293.93	2,138.88

CITY OF CARO

BALANCE SHEET
DECEMBER 31, 2025

FUND 248 - DDA FUND

ASSETS

248-000-001-100	DDA CASH	191,501.08	
248-000-123-000	PREPAID EXPENSES	275.69	
	TOTAL ASSETS		191,776.77

LIABILITIES AND EQUITY

FUND EQUITY

248-000-399-000	DDA FUND BALANCE	236,716.86	
	REVENUE OVER EXPENDITURES - YTD	(44,940.09)	
	TOTAL FUND EQUITY		191,776.77
	TOTAL LIABILITIES AND EQUITY		191,776.77

CITY OF CARO
DETAIL REVENUES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING DECEMBER 31, 2025
FUND 248 - DDA FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET AMOUNT	VARIANCE	% OF BUDGET
<u>REVENUE</u>					
248-000-403-002 TIF CTY NEW ALMER DDA	.00	.00	17,500.00	(17,500.00)	.00
248-000-403-003 TIF COUNTY NEW DDA/TRANSIT	.00	.00	12,000.00	(12,000.00)	.00
248-000-403-004 TIF CITY NEW DDA (100%)	.00	.00	36,000.00	(36,000.00)	.00
248-000-403-005 TIF CITY NEW DDA (100%) ALMER	.00	.00	70,000.00	(70,000.00)	.00
248-000-665-000 INTEREST & DIVIDEND INCOME	678.58	2,712.16	1,500.00	1,212.16	180.81
248-000-667-000 FARMER'S MARKET - VENDOR REV	.00	1,965.00	11,000.00	(9,035.00)	17.86
248-000-667-001 FARMERS MARKET - PAV. RENTAL	.00	.00	375.00	(375.00)	.00
248-000-674-001 FARMER'S MARKET - KC DONATION	.00	135.00	200.00	(65.00)	67.50
248-000-674-019 SPONSORSHIP	.00	.00	1,000.00	(1,000.00)	.00
248-000-676-000 FARMERS MARKET - F.S. GRANT	.00	498.47	700.00	(201.53)	71.21
248-000-676-001 FARMERS MARKET - SNAP REVENUE	.00	2,030.60	3,000.00	(969.40)	67.69
 TOTAL FUND REVENUE	 678.58	 7,341.23	 153,275.00	 (145,933.77)	 4.79

CITY OF CARO
DETAIL EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING DECEMBER 31, 2025
FUND 248 - DDA FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET AMOUNT		% OF BUDGET
<u>DPW</u>					
248-441-702-000 WAGES DPW	3.15	387.64	3,500.00	3,112.36	11.08
248-441-715-000 PAYROLL TAXES	.24	28.25	266.00	237.75	10.62
248-441-716-000 HOSPITALIZATION INSURANCE	82.89	497.34	1,234.71	737.37	40.28
248-441-717-000 LIFE INSURANCE	5.89	34.74	70.00	35.26	49.63
248-441-718-000 RETIREMENT	.03	25.32	175.00	149.68	14.47
248-441-719-000 SHORT/LONG TERM DISABILITY	23.06	136.46	250.00	113.54	54.58
248-441-721-000 WORKER'S COMP INSURANCE	8.83	17.66	100.00	82.34	17.66
248-441-943-000 EQUIPMENT RENTAL	.00	336.60	1,500.00	1,163.40	22.44
TOTAL DPW	124.09	1,464.01	7,095.71	5,631.70	20.63
<u>DDA</u>					
248-728-702-000 DDA WAGES	2,688.00	19,628.00	43,000.00	23,372.00	45.65
248-728-703-000 DDA WAGES - ADMIN	203.73	1,321.33	3,000.00	1,678.67	44.04
248-728-705-000 SEASONAL DDA	.00	2,778.13	10,000.00	7,221.87	27.78
248-728-715-000 PAYROLL TAXES	220.11	1,847.16	4,256.00	2,408.84	43.40
248-728-716-000 HOSPITALIZATION INSURANCE	54.18	325.08	1,352.00	1,026.92	24.04
248-728-717-000 LIFE INSURANCE	.80	4.80	252.00	247.20	1.90
248-728-718-000 RETIREMENT	20.34	223.61	120.00	(103.61)	186.34
248-728-719-000 SHORT/LONG TERM DISABILITY	3.46	20.78	580.00	559.22	3.58
248-728-721-000 WORKER'S COMP INSURANCE	178.68	357.36	800.00	442.64	44.67
248-728-741-000 LUNCHEONS	169.78	807.26	1,800.00	992.74	44.85
248-728-760-000 POSTAGE	.00	15.00	30.00	15.00	50.00
248-728-776-000 DDA OPERATING SUPPLIES	129.61	491.44	4,500.00	4,008.56	10.92
248-728-801-000 DDA CONTRACTED SERVICES	2,516.04	9,980.33	20,000.00	10,019.67	49.90
248-728-801-001 ACCOUNTING SERVICES	.00	900.00	3,600.00	2,700.00	25.00
248-728-802-000 AUDIT	.00	299.34	475.00	175.66	63.02
248-728-853-000 TELEPHONE & TECHNOLOGY	55.00	600.31	3,000.00	2,399.69	20.01
248-728-880-000 DOWNTOWN MUSIC	.00	1,850.00	2,000.00	150.00	92.50
248-728-900-000 ADVERTISING	.00	400.00	1,000.00	600.00	40.00
248-728-920-000 ELECTRIC	186.24	1,099.88	3,800.00	2,700.12	28.94
248-728-921-000 GAS	91.30	219.56	350.00	130.44	62.73
248-728-922-000 WATER/SEWER/GARBAGE	42.07	400.17	850.00	449.83	47.08
248-728-943-000 DDA EQUIPMENT RENT	.00	1,592.20	3,500.00	1,907.80	45.49
248-728-943-001 DDA BUILDING RENT	.00	100.00	200.00	100.00	50.00
248-728-956-000 DDA CONTINGENCY	.00	.00	500.00	500.00	.00
248-728-960-000 EDUCATION & DUES	.00	525.00	1,500.00	975.00	35.00
248-728-962-000 TRAVEL & LODGING	.00	54.60	1,000.00	945.40	5.46
248-728-963-000 PROPERTY TAXES	423.41	732.95	725.00	(7.95)	101.10
248-728-965-000 LIABILITY INSURANCE	.00	.00	400.00	400.00	.00
248-728-970-000 DDA CAPITAL OUTLAY	.00	.00	40,000.00	40,000.00	.00
248-728-970-001 DECORATIONS	.00	251.72	5,000.00	4,748.28	5.03
TOTAL DDA	6,982.75	46,826.01	157,590.00	110,763.99	29.71

CITY OF CARO
DETAIL EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING DECEMBER 31, 2025
FUND 248 - DDA FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET AMOUNT		% OF BUDGET
<u>ATWOOD PROJECT</u>					
248-729-801-000 COMMUNITY PROJECTS	.00	.00	2,500.00	2,500.00	.00
TOTAL ATWOOD PROJECT	.00	.00	2,500.00	2,500.00	.00
<u>FARMERS MARKET</u>					
248-733-900-000 FARMERS MARKET - ADVERTISING	.00	172.32	2,000.00	1,827.68	8.62
248-733-956-000 FARMERS MARKET - SNAP EXPENSE	.00	2,210.00	3,000.00	790.00	73.67
248-733-956-001 FARMERS MARKET - OTHER EXPENSE	.00	213.63	250.00	36.37	85.45
248-733-956-002 FARMER'S MARKET - KC PROG EXP	.00	122.36	700.00	577.64	17.48
248-733-956-004 FARMERS MARKET - F.S. GRANT EX	.00	498.47	700.00	201.53	71.21
248-733-956-005 FARMERS MARKET - EXPENSES	50.00	774.52	2,500.00	1,725.48	30.98
248-733-960-000 FARMER'S MARKET - EDUCATION	.00	.00	500.00	500.00	.00
248-733-961-000 FARMER'S MAREKT - MEMBER DUES	.00	.00	250.00	250.00	.00
248-733-962-000 FARMER'S MARKET - TRAV & LODG	.00	.00	500.00	500.00	.00
TOTAL FARMERS MARKET	50.00	3,991.30	10,400.00	6,408.70	38.38
TOTAL FUND EXPENDITURES	7,156.84	52,281.32	177,585.71	125,304.39	29.44
NET REVENUES OVER EXPENDITURES	(6,478.26)	(44,940.09)	(24,310.71)	(20,629.38)	(184.86)

CITY OF CAROBALANCE SHEET
DECEMBER 31, 2025**FUND 590 - SEWER OPER/MAINT FUND**ASSETS

590-000-001-100	SEWER OPER/MAINT CASH	652,260.64	
590-000-003-001	SEWER REPLACE/REPAIR SAVINGS	437,430.87	
590-000-004-000	PETTY CASH	100.00	
590-000-007-000	SEWER BOND RESERVE SAVINGS	147,751.22	
590-000-033-000	ACCOUNTS RECEIVABLE - UB	85,410.56	
590-000-033-001	UNBILLED ACCOUNTS RECEIVABLE	127,092.00	
590-000-033-002	A/R INDIANFIELDS TWP SEWER -UB	8,787.17	
590-000-033-003	A/R ALMER TOWNSHIP SEWERS - UB	4,284.86	
590-000-040-000	ACCOUNTS RECEIVABLE INVOICES	146.94	
590-000-123-000	PREPAID EXPENSES	20,390.79	
590-000-128-000	CONSTRUCTION IN PROGRESS	2,226,376.44	
590-000-130-000	LAND	2,513.00	
590-000-136-000	BUILDINGS	13,236,995.02	
590-000-137-000	ACCUM DEPRECIATION BUILDINGS	(8,192,647.24)	
590-000-140-000	EQUIPMENT	4,944,159.36	
590-000-141-000	ACCUM DEPRECIATION EQUIPMENT	(4,516,978.92)	
590-000-154-000	TRANSMISSION LINES	3,925,312.50	
590-000-155-000	ACCUM DEPREC TRANSMISSIONS LNS	(2,858,563.68)	
590-000-159-000	METERS	44,487.83	
590-000-160-000	ACCUM DEPRECIATION METERS	(43,588.98)	
TOTAL ASSETS			<u>10,251,720.38</u>

LIABILITIES AND EQUITYLIABILITIES

590-000-202-000	SEWER ACCOUNTS PAYABLE	852,731.06	
590-000-211-000	RETAINAGE PAYABLE	140,149.17	
590-000-251-000	INTEREST PAYABLE (ACCUMULATED)	5,107.03	
590-000-300-000	BONDS PAYABLE SRF - 2007 PROJ	1,257,114.00	
590-000-300-002	BONDS PAYABLE-CWSRF	1,117,710.16	
590-000-314-000	DUE TO GENERAL-LOAN	104,000.00	
TOTAL LIABILITIES			<u>3,476,811.42</u>

FUND EQUITY

590-000-395-000	RETAINED EARNINGS	7,592,861.65	
	REVENUE OVER EXPENDITURES - YTD	(817,952.69)	
TOTAL FUND EQUITY			<u>6,774,908.96</u>
TOTAL LIABILITIES AND EQUITY			<u>10,251,720.38</u>

CITY OF CARO
DETAIL REVENUES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING DECEMBER 31, 2025
FUND 590 - SEWER OPER/MAINT FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET AMOUNT	VARIANCE	% OF BUDGET
<u>REVENUE</u>					
590-000-480-000 INDIANFIELDS TWP SEWER - UB	22,479.05	67,313.85	123,600.00	(56,286.15)	54.46
590-000-480-001 ALMER TWP SEWER SALES - UB	8,485.02	23,212.40	49,813.89	(26,601.49)	46.60
590-000-480-002 SEWER SALES	211,863.13	670,629.54	1,347,243.09	(676,613.55)	49.78
590-000-483-000 SEWER UB PENALTIES	5,567.42	14,204.51	22,000.00	(7,795.49)	64.57
590-000-665-000 INTEREST & DIVIDEND INCOME	4,212.39	19,558.10	25,000.00	(5,441.90)	78.23
590-000-675-000 MISC INCOME	281.55	827.84	.00	827.84	.00
590-000-687-001 SRF LOAN INCOME	.00	1,954,867.46	9,000,000.00	(7,045,132.54)	21.72
 TOTAL FUND REVENUE	 252,888.56	 2,750,613.70	 10,567,656.98	 (7,817,043.28)	 26.03

CITY OF CARO
DETAIL EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING DECEMBER 31, 2025
FUND 590 - SEWER OPER/MAINT FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET AMOUNT		% OF BUDGET
<u>METER READING</u>					
590-536-702-000 WAGES METER READING	3.15	2,156.45	4,541.56	2,385.11	47.48
590-536-715-000 PAYROLL TAXES	.24	154.64	354.24	199.60	43.65
590-536-716-000 HOSPITALIZATION INSURANCE	82.89	497.34	1,234.71	737.37	40.28
590-536-717-000 LIFE INSURANCE	1.40	7.80	16.76	8.96	46.54
590-536-718-000 RETIREMENT	.03	149.13	454.16	305.03	32.84
590-536-719-000 SHORT/LONG TERM DISABILITY	5.05	28.44	52.90	24.46	53.76
590-536-721-000 WORKER'S COMP INSURANCE	8.83	17.66	70.00	52.34	25.23
590-536-943-000 EQUIPMENT RENTAL	.00	2,542.56	2,854.67	312.11	89.07
TOTAL METER READING	101.59	5,554.02	9,579.00	4,024.98	57.98

CITY OF CARO
DETAIL EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING DECEMBER 31, 2025
FUND 590 - SEWER OPER/MAINT FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET AMOUNT		% OF BUDGET
SEWER DEPT OM & R					
590-540-702-000 SEWER DEPT. WAGES	21,120.92	122,784.68	252,139.30	129,354.62	48.70
590-540-702-001 SEWER WAGES - ON CALL	253.40	2,310.33	9,083.11	6,772.78	25.44
590-540-707-000 SEWER WAGES - DPW	.00	.00	3,000.00	3,000.00	.00
590-540-715-000 PAYROLL TAXES	1,574.52	9,232.94	20,609.35	11,376.41	44.80
590-540-716-000 HOSPITALIZATION INSURANCE	3,097.20	19,650.06	39,400.00	19,749.94	49.87
590-540-717-000 LIFE INSURANCE	64.04	442.29	1,010.00	567.71	43.79
590-540-718-000 RETIREMENT	1,577.70	9,187.18	26,422.24	17,235.06	34.77
590-540-719-000 SHORT/LONG TERM DISABILITY	214.54	1,402.15	2,663.33	1,261.18	52.65
590-540-721-000 WORKER'S COMP INSURANCE	636.89	1,273.78	3,715.15	2,441.37	34.29
590-540-725-000 UNIFORMS	.00	1,909.29	2,200.00	290.71	86.79
590-540-740-001 OFFICE SUPPLIES	434.50	834.88	3,200.00	2,365.12	26.09
590-540-750-000 SEWER TECHNOLOGY	.00	.00	3,500.00	3,500.00	.00
590-540-750-001 SOFTWARE MAINTENANCE AGREEMENT	3,055.51	4,900.20	5,500.00	599.80	89.09
590-540-760-000 POSTAGE	437.89	1,647.26	4,461.00	2,813.74	36.93
590-540-776-000 OM&R SUPPLIES NORMAL	5,455.37	31,447.37	65,000.00	33,552.63	48.38
590-540-776-001 LAB SUPPLIES	2,590.44	14,012.36	42,000.00	27,987.64	33.36
590-540-776-004 CHEMICAL SUPPLIES FOR PLANT	1,193.00	14,319.25	27,000.00	12,680.75	53.03
590-540-777-000 STATE TESTING & PERMITS	6,809.77	14,234.14	22,000.00	7,765.86	64.70
590-540-801-000 CONTRACTED SERVICES	5,904.38	64,264.99	215,000.00	150,735.01	29.89
590-540-801-002 CONTRACTED SERV - JANITORIAL	208.00	1,404.00	2,816.84	1,412.84	49.84
590-540-801-003 CONTRACTED SERV-SRF	511,530.92	1,258,843.47	1,000,000.00	(258,843.47)	125.88
590-540-802-000 AUDIT	.00	2,215.94	4,700.00	2,484.06	47.15
590-540-853-000 TELEPHONE	238.19	1,478.84	2,950.00	1,471.16	50.13
590-540-860-000 GAS/OIL/DIESEL	233.74	1,328.94	6,000.00	4,671.06	22.15
590-540-900-000 PUBLICATION	243.00	243.00	1,500.00	1,257.00	16.20
590-540-920-000 ELECTRIC	12,914.17	47,084.28	77,000.00	29,915.72	61.15
590-540-921-000 GAS (CONSUMERS ENERGY)	3,800.20	5,907.44	30,000.00	24,092.56	19.69
590-540-922-000 WATER/SEWER/GARBAGE	219.49	1,339.73	6,000.00	4,660.27	22.33
590-540-943-000 EQUIPMENT RENT	64.59	1,050.12	2,500.00	1,449.88	42.00
590-540-956-000 MISC/CONTINGENCY	.00	.00	100.00	100.00	.00
590-540-960-000 EDUCATION AND TRAINING	30.60	2,685.55	5,000.00	2,314.45	53.71
590-540-961-000 MEMBERSHIP DUES	.00	.00	3,750.00	3,750.00	.00
590-540-962-000 TRAVEL & LODGING	(223.98)	837.04	1,000.00	162.96	83.70
590-540-965-000 LIABILITY INSURANCE	.00	.00	23,500.00	23,500.00	.00
590-540-965-001 VEHICLE INSURANCE	.00	.00	715.00	715.00	.00
590-540-970-001 CAPITAL OUTLAY - METERS	.00	.00	12,500.00	12,500.00	.00
590-540-970-002 CAPITAL OUTLAY - SRF	.00	1,811,746.95	8,000,000.00	6,188,253.05	22.65
TOTAL SEWER DEPT OM & R	583,678.99	3,450,018.45	9,927,935.32	6,477,916.87	34.75

CITY OF CARO
DETAIL EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING DECEMBER 31, 2025
FUND 590 - SEWER OPER/MAINT FUND

		PERIOD		BUDGET	% OF	
		ACTUAL	YTD ACTUAL	AMOUNT	BUDGET	
COLLECTION SYSTEM						
590-545-702-000	COLLECTION SYSTEM WAGES	342.70	7,648.63	12,500.00	4,851.37	61.19
590-545-702-001	COLLECTION SYS DPW WAGES	568.19	4,173.42	18,166.23	13,992.81	22.97
590-545-702-002	SEWER WAGES - ON CALL	250.25	2,241.85	4,541.56	2,299.71	49.36
590-545-715-000	PAYROLL TAXES	84.13	1,021.29	2,746.21	1,724.92	37.19
590-545-716-000	HOSPITALIZATION INSURANCE	580.25	3,481.50	8,642.99	5,161.49	40.28
590-545-717-000	LIFE INSURANCE	8.38	46.68	100.55	53.87	46.42
590-545-718-000	RETIREMENT	56.72	685.36	3,520.78	2,835.42	19.47
590-545-719-000	SHORT/LONG TERM DISABILITY	30.31	170.64	317.38	146.74	53.77
590-545-721-000	WORKER'S COMP INSURANCE	61.74	123.48	420.67	297.19	29.35
590-545-776-000	OM&R SUPPLIES	1,407.00	13,412.07	25,000.00	11,587.93	53.65
590-545-776-001	CHEMICAL SUPPLIES LIFT STATION	1,628.75	1,628.75	5,000.00	3,371.25	32.58
590-545-801-000	CONTRACTED SERVICES	1,045.00	7,425.30	75,000.00	67,574.70	9.90
590-545-920-000	ELECTRIC - LIFT STATIONS	2,054.12	7,855.51	21,560.00	13,704.49	36.44
590-545-943-000	EQUIPMENT RENT	577.08	6,706.57	18,500.00	11,793.43	36.25
590-545-960-000	EDUCATION & TRAINING	.00	.00	500.00	500.00	.00
590-545-965-000	LIABILITY INSURANCE	.00	.00	9,750.00	9,750.00	.00
590-545-965-001	VEHICLE INSURANCE	.00	.00	657.00	657.00	.00
590-545-970-000	CAPITAL OUTLAY	.00	.00	125,000.00	125,000.00	.00
TOTAL COLLECTION SYSTEM		8,694.62	56,621.05	331,923.37	275,302.32	17.06
ADMIN						
590-560-702-000	WAGES ADMIN	6,884.29	36,205.87	70,468.88	34,263.01	51.38
590-560-715-000	PAYROLL TAXES	501.31	2,597.55	5,496.57	2,899.02	47.26
590-560-716-000	HOSPITALIZATION INSURANCE	2,207.28	12,572.65	22,550.00	9,977.35	55.75
590-560-717-000	LIFE INSURANCE	40.30	241.80	483.59	241.79	50.00
590-560-718-000	RETIREMENT	586.30	3,196.28	7,046.89	3,850.61	45.36
590-560-719-000	SHORT/LONG TERM DISABILITY	174.64	1,047.85	1,958.25	910.40	53.51
590-560-721-000	WORKER'S COMP INSURANCE	340.58	510.87	1,000.00	489.13	51.09
TOTAL ADMIN		10,734.70	56,372.87	109,004.18	52,631.31	51.72
OPERATING TRANSFER OUT						
590-966-995-000	TRANSFER TO BOND & INT FUND	.00	.00	492,599.22	492,599.22	.00
TOTAL OPERATING TRANSFER OUT		.00	.00	492,599.22	492,599.22	.00
TOTAL FUND EXPENDITURES		603,209.90	3,568,566.39	10,871,041.09	7,302,474.70	32.83
NET REVENUES OVER EXPENDITURES		(350,321.34)	(817,952.69)	(303,384.11)	(514,568.58)	(269.61)

CITY OF CAROBALANCE SHEET
DECEMBER 31, 2025**FUND 591 - WATER OPER/MAINT FUND**ASSETS

591-000-001-100	WATER OPER & MAIN CASH	2,827,818.90	
591-000-004-000	PETTY CASH	100.00	
591-000-011-001	WATER REPLACE/REPAIR SAVINGS	62,157.14	
591-000-033-000	ACCTS RECEIV - UTILITY BILLING	33,603.62	
591-000-033-001	ACCT RECEIVABLE UNBILLED	85,980.00	
591-000-123-000	PREPAID EXPENSES	5,647.56	
591-000-130-000	LAND	115,923.22	
591-000-136-000	BUILDINGS	1,235,203.33	
591-000-137-000	ACCUM DEPRECIATION BUILDINGS	(842,555.37)	
591-000-140-000	EQUIPMENT	2,119,722.76	
591-000-141-000	ACCUM DEPRECIATION EQUIPMENT	(1,620,571.48)	
591-000-152-000	SOURCE OF SUPPLY	983,599.42	
591-000-153-000	ACCUM DEPREC SOURCE OF SUPPLY	(815,705.87)	
591-000-159-000	METERS	315,155.18	
591-000-160-000	ACCUM DEPRECIATION METERS	(301,585.45)	
591-000-161-000	TRANSMISSION LINES	5,858,477.07	
591-000-162-000	ACCUM DEPRECIATION TRANS LINES	(2,558,315.53)	
TOTAL ASSETS			7,504,654.50

LIABILITIES AND EQUITYLIABILITIES

591-000-202-000	WATER ACCOUNTS PAYABLE	(90.85)	
591-000-251-000	ACCRUED INTEREST PAYABLE	548.33	
591-000-255-000	WATER RENTER DEPOSITS	10,515.38	
591-000-311-000	DWRF LOAN ARSENIC PROJECT	103,215.00	
TOTAL LIABILITIES			114,187.86

FUND EQUITY

591-000-395-000	RETAINED EARNINGS	7,345,961.83	
	REVENUE OVER EXPENDITURES - YTD	44,504.81	
TOTAL FUND EQUITY			7,390,466.64
TOTAL LIABILITIES AND EQUITY			7,504,654.50

CITY OF CARO
DETAIL REVENUES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING DECEMBER 31, 2025
FUND 591 - WATER OPER/MAINT FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET AMOUNT	VARIANCE	% OF BUDGET
<u>REVENUE</u>					
591-000-480-000 WATER SALES - UB	237,427.91	612,284.64	1,145,554.95	(533,270.31)	53.45
591-000-480-001 MISC WATER UB REVENUE	1,335.00	4,505.00	5,000.00	(495.00)	90.10
591-000-483-000 UB PENALTIES & INTEREST	1,310.93	5,041.04	4,500.00	541.04	112.02
591-000-484-000 WATER METER REVENUE	.00	.00	145.00	(145.00)	.00
591-000-665-000 INTEREST & DIVIDEND INCOME	9,651.07	36,046.63	30,000.00	6,046.63	120.16
591-000-675-000 MISC INCOME	.00	492.96	.00	492.96	.00
 TOTAL FUND REVENUE	 249,724.91	 656,370.27	 1,185,199.95	 (526,829.68)	 55.55

CITY OF CARO
DETAIL EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING DECEMBER 31, 2025
FUND 591 - WATER OPER/MAINT FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET AMOUNT		% OF BUDGET
	<u>METER READING</u>					
591-536-702-000	WAGES METER READING	3.15	2,019.95	4,541.56	2,521.61	44.48
591-536-715-000	PAYROLL TAXES	.24	144.20	354.24	210.04	40.71
591-536-716-000	HOSPITALIZATION INSURANCE	82.89	497.34	1,234.71	737.37	40.28
591-536-717-000	LIFE INSURANCE	1.40	7.80	16.76	8.96	46.54
591-536-718-000	RETIREMENT	.03	139.56	454.16	314.60	30.73
591-536-719-000	SHORT/LONG TERM DISABILITY	5.05	28.44	52.90	24.46	53.76
591-536-721-000	WORKER'S COMP INSURANCE	8.83	17.66	75.00	57.34	23.55
591-536-943-000	EQUIPMENT RENTAL	.00	2,377.61	3,500.00	1,122.39	67.93
	TOTAL METER READING	101.59	5,232.56	10,229.33	4,996.77	51.15

CITY OF CARO
DETAIL EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING DECEMBER 31, 2025
FUND 591 - WATER OPER/MAINT FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET AMOUNT		% OF BUDGET
<u>OM&R</u>					
591-540-702-000 WAGES OM&R	9,897.53	69,674.48	122,622.03	52,947.55	56.82
591-540-702-001 WAGES - LAB ANALYSIS	.00	794.50	1,500.00	705.50	52.97
591-540-715-000 PAYROLL TAXES	713.57	5,075.90	9,681.52	4,605.62	52.43
591-540-716-000 HOSPITALIZATION INSURANCE	2,238.10	13,428.60	33,337.24	19,908.64	40.28
591-540-717-000 LIFE INSURANCE	37.71	210.09	452.47	242.38	46.43
591-540-718-000 RETIREMENT	547.36	4,006.13	12,412.20	8,406.07	32.28
591-540-719-000 SHORT/LONG TERM DISABILITY	136.40	767.92	1,428.19	660.27	53.77
591-540-721-000 WORKER'S COMP INSURANCE	238.44	476.88	1,225.00	748.12	38.93
591-540-725-000 UNIFORMS	231.43	2,053.69	2,800.00	746.31	73.35
591-540-740-000 OFFICE SUPPLIES	30.64	621.81	500.00	(121.81)	124.36
591-540-750-000 WATER TECHNOLOGY	.00	.00	28,500.00	28,500.00	.00
591-540-750-001 SOFTWARE MAINTENANCE AGREEMENT	2,868.22	4,546.72	5,500.00	953.28	82.67
591-540-760-000 POSTAGE	532.41	1,793.91	4,215.00	2,421.09	42.56
591-540-776-000 O&M SUPPLIES	4,171.68	30,847.92	75,000.00	44,152.08	41.13
591-540-777-000 STATE WATER TESTING & PERMITS	.00	4,929.66	4,200.00	(729.66)	117.37
591-540-777-001 WATER TESTING	.00	301.00	6,000.00	5,699.00	5.02
591-540-801-000 CONTRACTED SERVICES	26,979.91	83,149.50	850,000.00	766,850.50	9.78
591-540-802-000 AUDIT	.00	1,724.75	3,500.00	1,775.25	49.28
591-540-853-000 TELEPHONE	98.18	629.70	1,380.00	750.30	45.63
591-540-860-000 GAS & OIL	.00	44.24	725.00	680.76	6.10
591-540-900-000 PUBLICATION	.00	486.00	1,500.00	1,014.00	32.40
591-540-920-000 ELECTRIC - WELLHOUSES	11,592.97	72,888.64	120,000.00	47,111.36	60.74
591-540-921-000 GAS (UTILITY)	1,117.94	4,478.52	10,050.00	5,571.48	44.56
591-540-930-000 ARSENIC BACKWASH	.00	.00	10,000.00	10,000.00	.00
591-540-943-000 EQUIPMENT RENT	5,643.59	31,229.77	47,920.00	16,690.23	65.17
591-540-956-000 MISC/CONTINGENCY	.00	.00	100.00	100.00	.00
591-540-960-000 EDUCATION & TRAINING	.00	1,520.00	5,000.00	3,480.00	30.40
591-540-961-000 MEMBERSHIP DUES	.00	850.00	500.00	(350.00)	170.00
591-540-962-000 TRAVEL & LODGING	27.30	359.38	200.00	(159.38)	179.69
591-540-965-000 LIABILITY INSURANCE	.00	.00	11,200.00	11,200.00	.00
591-540-970-000 CAPITAL OUTLAY	.00	217,545.00	867,545.00	650,000.00	25.08
591-540-970-001 CAPITAL OUTLAY - METERS	.00	2,174.00	12,500.00	10,326.00	17.39
591-540-970-002 CAPITAL OUTLAY - HYDRANTS	.00	.00	25,000.00	25,000.00	.00
TOTAL OM&R	67,103.38	556,608.71	2,276,493.65	1,719,884.94	24.45

CITY OF CARO
DETAIL EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING DECEMBER 31, 2025
FUND 591 - WATER OPER/MAINT FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET AMOUNT		% OF BUDGET
<u>ADMIN</u>					
591-560-702-000 WAGES ADMIN	6,884.28	36,205.84	70,468.88	34,263.04	51.38
591-560-715-000 PAYROLL TAXES	501.31	2,597.55	5,496.57	2,899.02	47.26
591-560-716-000 HOSPITALIZATION INSURANCE	1,536.25	9,217.50	19,550.00	10,332.50	47.15
591-560-717-000 LIFE INSURANCE	21.35	128.10	210.00	81.90	61.00
591-560-718-000 RETIREMENT	586.30	3,196.28	7,046.89	3,850.61	45.36
591-560-719-000 SHORT/LONG TERM DISABILITY	84.77	508.63	950.00	441.37	53.54
591-560-721-000 WORKER'S COMP INSURANCE	.00	170.29	1,275.00	1,104.71	13.36
TOTAL ADMIN	9,614.26	52,024.19	104,997.34	52,973.15	49.55
<u>OPERATING TRANSFER OUT</u>					
591-966-995-000 TRANSFER TO BOND & INT FUND	.00	.00	105,408.32	105,408.32	.00
591-966-995-001 TRANSER TO GEN BLDG & GROUNDS	.00	.00	10,000.00	10,000.00	.00
TOTAL OPERATING TRANSFER OUT	.00	.00	115,408.32	115,408.32	.00
TOTAL FUND EXPENDITURES	76,819.23	613,865.46	2,507,128.64	1,893,263.18	24.48
NET REVENUES OVER EXPENDITURES	172,905.68	44,504.81	(1,321,928.69)	1,366,433.50	3.37

CITY OF CAROBALANCE SHEET
DECEMBER 31, 2025**FUND 596 - SANITATION FUND**ASSETS

596-000-001-100	SANITATION FUND CASH	(20,758.49)	
596-000-026-003	DELINQ TAX RECEIVABLE 1999	6.20	
596-000-026-004	DELINQ TAX RECEIVABLE 2000	4.85	
596-000-026-006	DELINQ TAX RECEIVABLE 02	10.36	
596-000-026-007	DELINQ TAX RECEIVABLE 03	28.03	
596-000-026-008	DELINQ TAX RECEIVABLE 2004	39.91	
596-000-026-009	DELINQ TAX RECEIVABLE 2005	1.13	
596-000-026-010	DELINQ TAX RECEIVABLE 2006	142.73	
596-000-026-011	DELINQ TAX RECEIVABLE 2007	79.39	
596-000-026-012	DELINQ TAX RECEIVABLE 2008	154.88	
596-000-026-013	DELINQ TAX RECEIVABLE 2009	171.61	
596-000-033-000	ACCOUNTS RECEIVABLE - UB	26,151.30	
596-000-033-001	ACCOUNTS RECEIVABLE UNBILLED	38,727.00	
596-000-123-000	PREPAID EXPENSES	1,614.78	
TOTAL ASSETS			46,373.68

LIABILITIES AND EQUITYLIABILITIES

596-000-202-000	SANITATION ACCOUNTS PAYABLE	17,753.13	
TOTAL LIABILITIES			17,753.13

FUND EQUITY

596-000-390-000	FUND BALANCE	90,554.25	
	REVENUE OVER EXPENDITURES - YTD	(61,933.70)	
TOTAL FUND EQUITY			28,620.55
TOTAL LIABILITIES AND EQUITY			46,373.68

CITY OF CARO
DETAIL REVENUES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING DECEMBER 31, 2025
FUND 596 - SANITATION FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET AMOUNT	VARIANCE	% OF BUDGET
	<u>REVENUE</u>					
596-000-480-000	COLLECTIONS - UB REVENUE	77,488.26	232,925.00	474,086.25	(241,161.25)	49.13
596-000-483-000	PENALTIES - UB	1,508.32	3,784.03	5,000.00	(1,215.97)	75.68
596-000-665-000	INTEREST & DIVIDEND INCOME	.00	67.46	800.00	(732.54)	8.43
596-000-699-000	TRANSFER FROM GENERAL	.00	.00	14,000.00	(14,000.00)	.00
	TOTAL FUND REVENUE	78,996.58	236,776.49	493,886.25	(257,109.76)	47.94

CITY OF CARO
DETAIL EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING DECEMBER 31, 2025

FUND 596 - SANITATION FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET AMOUNT		% OF BUDGET
<u>SANITATION</u>					
596-521-702-000 WAGES	419.45	3,419.16	9,083.11	5,663.95	37.64
596-521-703-000 WAGES - SEASONAL	.00	2,370.00	5,428.80	3,058.80	43.66
596-521-715-000 PAYROLL TAXES	31.28	429.47	1,131.93	702.46	37.94
596-521-716-000 HOSPITALIZATION INSURANCE	165.79	994.74	2,469.43	1,474.69	40.28
596-521-717-000 LIFE INSURANCE	2.79	15.54	33.52	17.98	46.36
596-521-718-000 RETIREMENT	28.96	230.63	908.31	677.68	25.39
596-521-719-000 SHORT/LONG TERM DISABILITY	10.10	56.86	105.79	48.93	53.75
596-521-721-000 WORKER'S COMP INSURANCE	17.65	35.30	128.75	93.45	27.42
596-521-740-000 OFFICE SUPPLIES	.00	209.01	500.00	290.99	41.80
596-521-750-001 SOFTWARE MAINTENANCE AGREEMENT	518.72	1,147.22	2,455.55	1,308.33	46.72
596-521-760-000 POSTAGE	437.88	1,067.39	2,000.00	932.61	53.37
596-521-801-000 CONTRACTED SERVICES	41,214.46	262,480.58	498,000.00	235,519.42	52.71
596-521-802-000 AUDIT	.00	698.78	1,550.00	851.22	45.08
596-521-943-000 EQUIPMENT RENT	149.16	4,028.55	6,492.79	2,464.24	62.05
596-521-956-000 MISC/CONTINGENCY	.00	.00	100.00	100.00	.00
596-521-965-000 LIABILITY INSURANCE	.00	.00	3,242.00	3,242.00	.00
TOTAL SANITATION	42,996.24	277,183.23	533,629.98	256,446.75	51.94
<u>ADMIN</u>					
596-560-702-000 WAGES ADMIN	2,974.21	15,081.53	28,632.79	13,551.26	52.67
596-560-715-000 PAYROLL TAXES	218.87	1,089.58	2,233.36	1,143.78	48.79
596-560-716-000 HOSPITALIZATION INSURANCE	575.43	3,452.48	7,320.00	3,867.52	47.17
596-560-717-000 LIFE INSURANCE	9.38	56.28	115.00	58.72	48.94
596-560-718-000 RETIREMENT	243.58	1,277.03	2,863.28	1,586.25	44.60
596-560-719-000 SHORT/LONG TERM DISABILITY	35.01	210.06	385.00	174.94	54.56
596-560-721-000 WORKER'S COMP INSURANCE	68.65	137.30	738.90	601.60	18.58
596-560-760-000 POSTAGE	.00	100.00	1,090.00	990.00	9.17
596-560-853-000 TELEPHONE	20.45	122.70	245.40	122.70	50.00
TOTAL ADMIN	4,145.58	21,526.96	43,623.73	22,096.77	49.35
TOTAL FUND EXPENDITURES	47,141.82	298,710.19	577,253.71	278,543.52	51.75
NET REVENUES OVER EXPENDITURES	31,854.76	(61,933.70)	(83,367.46)	21,433.76	(74.29)

CITY OF CARO

BALANCE SHEET
DECEMBER 31, 2025

FUND 661 - EQUIPMENT FUND

ASSETS

661-000-001-100	EQUIPMENT FUND CHECKING	619,496.14	
661-000-123-000	PREPAID EXPENSES	1,540.11	
661-000-140-000	EQUIPMENT ACCOUNT	2,069,595.24	
661-000-141-000	ACCUM DEPRECIATION EQUIP ACCT	(1,401,846.89)	
	TOTAL ASSETS		1,288,784.60

LIABILITIES AND EQUITY

LIABILITIES

661-000-202-000	ACCOUNTS PAYABLE	(209.98)	
661-000-214-000	DUE TO GENERAL FUND	187,460.65	
	TOTAL LIABILITIES		187,250.67

FUND EQUITY

661-000-390-000	FUND BALANCE	1,209,650.36	
	REVENUE OVER EXPENDITURES - YTD	(108,116.43)	
	TOTAL FUND EQUITY		1,101,533.93
	TOTAL LIABILITIES AND EQUITY		1,288,784.60

CITY OF CARO
DETAIL REVENUES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING DECEMBER 31, 2025

FUND 661 - EQUIPMENT FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET AMOUNT	VARIANCE	% OF BUDGET
<u>REVENUE</u>					
661-000-665-000 INTEREST & DIVIDEND INCOME	2,192.01	8,409.43	7,000.00	1,409.43	120.13
661-000-667-000 EQUIP RENTAL (00/01 FROM GEN)	12,911.96	45,168.34	70,428.48	(25,260.14)	64.13
661-000-667-001 EQUIPMENT RENTAL FROM MAJOR	20,155.76	35,586.77	54,150.00	(18,563.23)	65.72
661-000-667-002 EQUIPMENT RENTAL FROM LOCAL	19,767.58	38,720.38	60,000.00	(21,279.62)	64.53
661-000-667-003 EQUIP RENTAL FROM MUNICIPAL ST	18,963.29	20,868.72	31,000.00	(10,131.28)	67.32
661-000-667-004 EQUIPMENT RENTAL FROM DDA	1,319.62	1,928.80	5,000.00	(3,071.20)	38.58
661-000-667-005 EQUIPMENT RENTAL FROM SEWERS	3,251.82	10,299.25	23,854.67	(13,555.42)	43.17
661-000-667-006 EQUIPMENT RENTAL FROM WATER	15,349.40	33,607.38	51,420.00	(17,812.62)	65.36
661-000-667-007 EQUIP RENTAL FROM SANITATION	986.32	4,028.55	6,492.79	(2,464.24)	62.05
661-000-667-008 EQUIPMENT REVENUE CLEARING	(51,314.78)	.00	.00	.00	.00
661-000-667-009 EQUIPMENT RENTAL FROM FIRE	.00	.00	200.00	(200.00)	.00
661-931-699-000 TRANSFER FROM GENERAL	.00	.00	135,000.00	(135,000.00)	.00
 TOTAL FUND REVENUE	 43,582.98	 198,617.62	 444,545.94	 (245,928.32)	 44.68

CITY OF CARO
DETAIL EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 6 MONTHS ENDING DECEMBER 31, 2025

FUND 661 - EQUIPMENT FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET AMOUNT		% OF BUDGET
<u>MOTOR POOL</u>					
661-575-702-000 WAGES - DPW	654.85	5,949.32	17,000.00	11,050.68	35.00
661-575-702-001 ADMINISTRATIVE WAGES	1,254.65	8,121.21	16,775.74	8,654.53	48.41
661-575-715-000 PAYROLL TAXES	135.88	1,005.76	2,634.51	1,628.75	38.18
661-575-716-000 HOSPITALIZATION INSURANCE	479.72	2,843.00	5,660.00	2,817.00	50.23
661-575-717-000 LIFE INSURANCE	7.08	34.60	85.00	50.40	40.71
661-575-718-000 RETIREMENT	170.18	1,217.52	3,377.57	2,160.05	36.05
661-575-719-000 SHORT/LONG TERM DISABILITY	293.87	446.18	290.00	(156.18)	153.86
661-575-721-000 WORKER'S COMP INSURANCE	49.53	99.06	625.00	525.94	15.85
661-575-725-000 UNIFORMS	.00	.00	250.00	250.00	.00
661-575-750-001 SOFTWARE MAINTENANCE AGREE'T	689.45	1,316.12	2,004.55	688.43	65.66
661-575-760-000 POSTAGE	.00	125.00	250.00	125.00	50.00
661-575-776-000 MAINTENANCE SUPPLIES	4,485.02	11,270.81	30,000.00	18,729.19	37.57
661-575-801-000 MOTOR POOL CONTRACTED SERV	11.72	62.66	2,000.00	1,937.34	3.13
661-575-802-000 AUDIT	.00	446.52	1,415.00	968.48	31.56
661-575-853-000 TELEPHONE	55.00	330.15	700.00	369.85	47.16
661-575-860-000 GAS/OIL	2,014.00	13,205.10	26,000.00	12,794.90	50.79
661-575-930-000 CONTRACTED REPAIRS	1,745.03	16,997.23	35,000.00	18,002.77	48.56
661-575-956-000 MISC/CONTINGENCY	.00	.00	100.00	100.00	.00
661-575-965-000 LIABILITY INSURANCE	.00	.00	2,562.00	2,562.00	.00
661-575-965-001 VEHICLE INSURANCE	.00	.00	2,500.00	2,500.00	.00
661-575-968-000 MOTOR POOL DEPRECIATION EXPENS	.00	.00	50,000.00	50,000.00	.00
661-575-970-000 CAPITAL OUTLAY	18,745.00	243,263.81	268,000.00	24,736.19	90.77
TOTAL MOTOR POOL	30,790.98	306,734.05	467,229.37	160,495.32	65.65
<u>OPERATING TRANSFER OUT</u>					
661-966-995-000 TRANSFER TO GENERAL-BLDG EXP	.00	.00	40,000.00	40,000.00	.00
TOTAL OPERATING TRANSFER OUT	.00	.00	40,000.00	40,000.00	.00
TOTAL FUND EXPENDITURES	30,790.98	306,734.05	507,229.37	200,495.32	60.47
NET REVENUES OVER EXPENDITURES	12,792.00	(108,116.43)	(62,683.43)	(45,433.00)	(172.48)

CITY OF CARO

CITY MANAGER
SCOTT R. CZASAK
CITY CLERK
RITA PAPP
CITY TREASURER
TAMMY RIES
CITY ATTORNEY
LAURA GENOVICH

317 South State Street
Caro MI 48723
Phone 989-673-2226
Fax 989-673-7310
Website www.carocity.net

MAYOR
KAREN SNIDER
CITY COUNCIL
EMILY CAMPBELL
CHARLOTTE KISH
DOREEN OEDY
HEIDI PARKER
JOHN RILEY
JILL WHITE

MEMORANDUM

TO: Caro City Council
FROM: City Manager Scott R. Czasak
DATE: Wednesday, January 14, 2026
RE: City Manager's Report

Members of the Caro City Council,

2026 is upon us and a new year brings new opportunities and new beginnings to the City of Caro after the City came together to Drop the Beet on New Year's Eve. I am grateful for all who participated in and organized the event. While obviously Ransford-Wasik deserves the bulk of the credit as the main organizer, it was heartening to see so many of the elements of the City come together and work seamlessly to put this event on. I would like to recognize the contributions of the Caro Fire and Police Departments, Carrie and Paige from Parks and Rec and the DDA for their leadership in the kids activities, and the various outside groups and entities that came together. This event demonstrates what we can do when we agree on a common goal and work together towards that goal.

Getting back into the swing of things after the holiday break is always a bit jarring but getting back into the swing of moving things forward is always a good motivator. In addition to my usual meetings with staff, residents, business interests and Rotary attendance, I attended the monthly update on the Wastewater project, the report from HRC is attached to this report. As of this writing, the UV building has been turned on and is going through testing and use to ensure a seamless transition. The initial numbers from the testing show the system seems to be working in good order and should be able to take over complete treatment from the chlorine-based system in the next week or so. Also, Clarifier 1 should be completed this week and put back into use, and once it is shown to be in good order work on Clarifier 2 will commence.

Lastly, I will be out of the office from Wednesday to Friday the 21st through 23rd to attend the Michigan Municipal Executives Winter Institute in Traverse City. Topics to be covered include connecting strategic planning to the budget, dealing with rapid change, high-impact professional training, communicating through change and uncertainty, legislative updates, team building, and championing civility. I always look forward to listening to my colleagues and learning from their experiences, and maybe occasionally passing along an experience I have had. One of my favorite quotes is from Socrates "True knowledge is knowing that you know nothing." Now while I don't propret to know nothing, I do know I always have more to learn, and I am thankful that this City provides me the opportunity to learn and grow as City Manager.



Memorandum

To: Mr. Scott Czasak, MPA, CPM, PDM, City of Caro City Manager

From: Sally Duffy, P.E.

Date: January 8, 2026

Subject: Caro WWTP Improvements Project
SRF # 5881-01; Status Update

HRC Job No. 20221089

As discussed previously and at recent meetings, the Caro WWTP Improvements Project continues to encounter some changed conditions and additional work items that were not in the original scope of work, and the City has added additional work items to the project as described below. This is typical especially for rehabilitation projects of this nature, but we want to keep you updated on the status. The Project required an extension in schedule and there have been some additional costs, but HRC and the Contractor, E&L Construction Group, continue to look for opportunities to keep the Project within the originally approved loan amount. The following describes some of the key updates since the last update:

SCADA Work:

Work continues on the SCADA upgrades at the WWTP. This work was not originally in the project cost as it was going to be paid separately but was added to the Contract at direction of City. This will update the WWTP's computer and communication equipment, which will allow for better communication with equipment at the WWTP and the Pump Stations and ensure the systems are up to date.

Lift Station No. 8 and SCADA at Other Stations:

As previously mentioned, the sewer work along Park Drive is being rescheduled for the Spring of 2026. The new control panels for the remote lift stations were unfortunately damaged in transit to the subcontractor. This will add approximately a month to the panel deliveries, which were already a long lead item. The panels delivered to the City will be completely new and without damage and there are, of course, no extra costs to the City associated with this, just a delay.

Digester Cover:

The failed digester cover was previously removed and repair and cleaning done to the inside of the digester tank. The Contractor has submitted claims for extra costs they incurred during this work, which HRC is reviewing with them to determine what is appropriate under the Contract.

The pipe supports were found to be in better condition than anticipated, so were blasted and painted, resulting in a credit to the Contract for this item. However, some of the piping outside the digester appears to be corroding and requires replacement. We are working to adjust the scope of work to reflect these changes with some cost savings for the supports and some additional cost for the pipe.

Secondary Clarifiers:

Secondary Clarifier No. 1 is nearly complete. The manufacturer found a bad part during startup, which is being replaced at no extra cost. Work at the Secondary Clarifier No. 2 will start after the new equipment at Clarifier No. 1 is demonstrated to operate successfully.

Sludge Pumps

New sludge transfer pumps were installed to replace existing pumps that were well beyond their useful life. We anticipate startup of the pumps by the manufacturer in the next month or so.

Ultraviolet Disinfection System:

Most of the structural and building work for the new Ultraviolet Disinfection System is complete and startup of the new disinfection system was made by the manufacturer. There are a few adjustments required and then staff will undergo training for the new system and operation can begin.

Grit System:

Demolition of the existing grit system has started after a failure of the old equipment. Operations staff can bypass the system temporarily during demolition and installation of the new grit equipment will be able to start as soon as the equipment arrives. There were several delays for the delivery date of this equipment.

Electrical Work:

While working on the electrical panels to feed the new equipment, there were some issues found related to the age of the existing equipment. The panels were therefore cleaned, inspected and tested and additional concerns were found as part of this. The electrical subcontractor is preparing a quotation for replacement of this equipment, which would be recommended to ensure the new UV system and other new equipment are powered and grounded properly. The WWTP previously obtained estimates for this work, and the electrical subcontractor's pricing will be compared with other vendors before adding this work to the project.

Potential Impact on the SRF Financing from EGLE:

EGLE understands that changes will be required during construction, particularly for improvements to existing facilities. They have therefore included a 6% contingency in the loan above the original Project Cost to allow for changes such as those described in this memo. EGLE also will review any schedule changes and may request additional information if they do not see work continuing at an acceptable pace, but there is no hard deadline for Project completion.

The City was awarded an SRF loan amount of up to \$11,140,000, which includes the Contractor's bid price, bond and counsel costs, design and construction engineering, and the 6% contingency. The Contractor's bid price was approximately \$8.7M. EGLE reviews and approves all requests for cost adjustments to ensure they are eligible for inclusion in the loan and also reviews requests for schedule extensions.

EGLE approved an extension of the final completion date from April 24, 2026 to June 8, 2026, and while the Contractor's current schedule shows this may be possible, we anticipate there may be a need to extend the date again into late summer due to additional equipment delays. EGLE has flexibility in completion dates for SRF projects, and we do not anticipate any issues in their approval of another date extension if required.



Figure 1: Cleaned and painted existing supports that were re-used in the digester



Figure 2: Painting of digester cover



Figure 3: New Clarifier #1 equipment installed

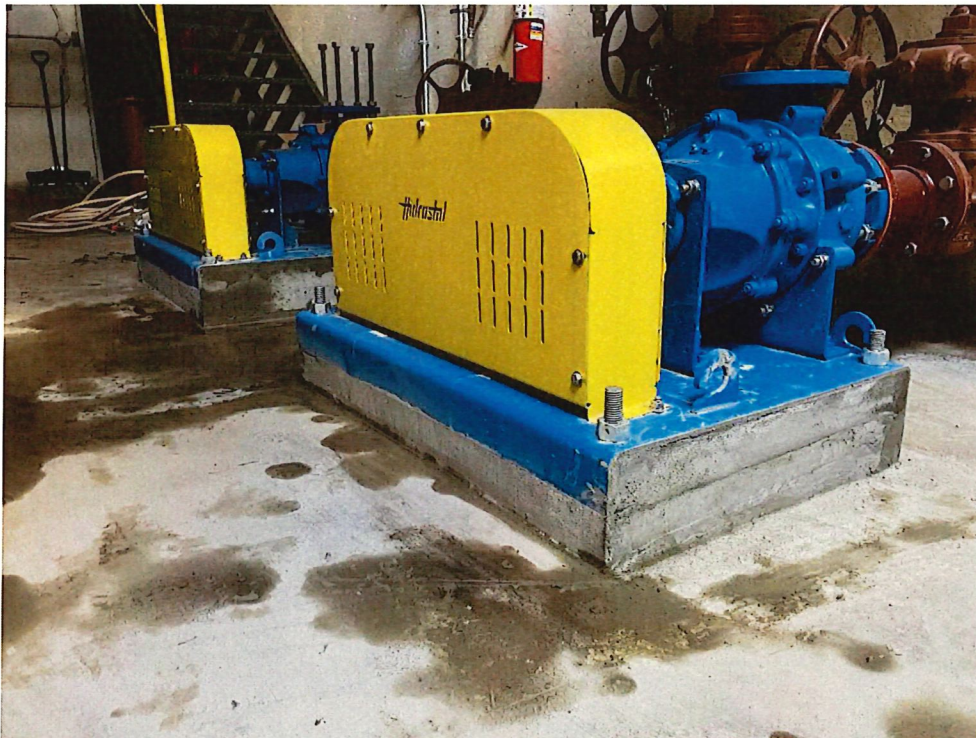


Figure 4: New Sludge Transfer Pump

CITY OF CARO

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TO: City Council/City Manager
FROM: Rita Papp – City Clerk
SUBJECT: Clerk's Report
DATE: January 20, 2026

- Looking into a MAMC ADA grant for handicap accessibility for elections. We are eligible for up to \$10,000.00. Grant has been applied for. Looking to upgrade the entrance at the back of the firehall with a handicap button. Grant has been approved & documentation has been submitted for funds. Project should start in a few weeks.
- Working with Randy Whittaker, R&R Tech to stream council meetings. Randy and I have tested the camera and YouTube. We may need a better microphone. He is looking into that. We did a practice run at the DDA Meeting. Camera needs to be installed and then we should be ready to start.
- I attended additional training on BidNet Direct to potentially start receiving sealed bids electronically as well as manual. The bid policy was discussed at the Committee of the Whole and is being presented to council for review.
- Attended the Committee of the Whole Meeting, January 12, 2026.
- Attended the DDA Meeting, January 14, 2026.
- Posted Bids for Sidewalks and Well 9 & 10 on Bidnet Direct & Newspaper. Bids openings are scheduled for January 26, 2026 at 10:00 a.m. and 10:30 a.m.

CITY OF CARO

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CLERK
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317 South State Street
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Fax 989-673-7310
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TO: City Council
City Manager – Scott Czasak
FROM: Tammy Ries, Treasurer
SUBJECT: Treasurer's Report
DATE: 1/14/2026

The Treasurer's office has been busy in the last month. We have continued to collect winter taxes. So far, we have collected approximately 62% of all taxes owed with six weeks until the deadline. Most of the remaining taxes are winter taxes. 94% of summer taxes are complete.

I have attended several webinars to prepare for year-end activities such as preparing W-2s and 1099s. A number of recent tax law changes have made the year-end process more thoughtful than usual, and it was never exactly easy before. 😊

Julie, our new administrative assistant in the front office, started on January 5th, and she is doing great work.

In addition to these items, the following tasks have been completed:

- Reconciled Bank Accounts
- Reconciled Investment Accounts
- Prepared Financial Statements and Reports
- Completed Journal Entries for interest, bank fees, and various other financial transactions
- Allocated taxes collected
- Assisted at the Front Desk during lunches and vacations, ensuring smooth operations
- Assisted Residents with a variety of questions and concerns, providing timely and accurate information

City of Caro

List of Investments
For Fiscal Year 2025-2026

As of November 30, 2025

To: City Council

From: Tammy Ries, City Treasurer

Financial Institution	Term	Interest/Dividend Rate	Balance	Maturity Date	Total
Huntington					
1009 Business Checking			490.00		
1038 Municipal Now Checking 2			17,277.68		
CDARS 6099	1 year	4.10%	535,844.33	3/12/2026	
CDARS 8918	1 year	4.10%	262,932.14	3/5/2026	816,544.15
Frankenmuth Credit Union					
Regular Savings		0.00%	5.01		
Business Savings		0.00%	0.00		
Plus Savings		3.25%	1,964,594.09		
FICA Business		1.00%	174,539.13		
Business All-In (Fire Ins W/H)		0.00%	88.13		
Mega Money Market		1.43%	12,267.25		
Five Star Checking		0.30%	2,406,110.62		
Two Star Checking		0.00%	0.00		
301 Certificate of Deposit	1 year	4.00%	106,704.15	9/30/2026	
300 Certificate of Deposit	7 Month	4.00%	262,655.49	10/1/2026	4,926,963.87
Independent Bank					
Insured Cash Savings Account		2.20%	1,094,274.64		
Business Checking			1,000.00		
2448 Certificate of Deposit	6 Months	3.55%	261,652.89	5/5/2026	
2457 Certificate of Deposit	6 Months	3.55%	261,555.29	5/5/2026	
7028 Certificate of Deposit	6 Months	3.60%	263,392.39	6/8/2026	
CDARS 8776	26 week	3.46%	1,114,980.01	5/14/2026	
CDARS 7373	1 Year	3.80%	539,702.82	2/5/2026	3,536,558.04
Northstar Bank					
Municipal checking			14.80		
CDARS 9462	52 Weeks	3.30%	316,081.47	1/14/2027	
CDARS 7882	26 weeks	3.35%	565,960.35	6/11/2026	
CDARS 1184	52 Weeks	3.85%	629,119.93	2/19/2026	
CDARS 2274	52 Weeks	3.95%	537,938.19	6/11/2026	
4020 Certificate of Deposit	1 year	3.90%	278,621.48	1/22/2026	
4038 Certificate of Deposit	1 year	3.90%	278,621.48	1/22/2026	2,606,357.70
Team One Credit Union					
Business Savings			5.05		
Investment Account					
Insured Cash Account			102,229.42		
Bank of California		4.15%	130,000.00	1/22/2026	
MoneyMarket	Variable		136,846.73		369,081.20
State Savings Bank					
Insured Cash Savings Account		2.55%	210,784.11		
Business Checking		2.58%	250,536.30		461,320.41
Total Investments					12,716,825.37