

AGENDA
REGULAR MEETING OF THE CARO CITY COUNCIL
June 1, 2026, 6:30 P.M.

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CALL TO ORDER (Pledge of Allegiance)

AGENDA APPROVAL

COMMUNICATIONS: None

PUBLIC COMMENTS – AGENDA ITEMS ONLY

CONSENT AGENDA:

1. Regular Council Meeting Minutes – May 18, 2026
2. Special Council Budget Workshop Minutes – May 19, 2026
3. Invoices

REGULAR AGENDA:

1. Open Public Hearing – FY 2026-2027 Budget & 2026 Millage Rate L-4029
2. Public Discussion/Council Discussion– FY 2026-2027 Budget & 2026 Millage Rate L-4029
3. Close Public Hearing – FY 2026-2027 Budget & 2026 Millage Rate L-4029
4. Council Action – Resolution No. 2026-06 - FY 2026-2027 Budget
5. Council Action – 2026 Millage Rate – L-4029
6. Capital Improvements Program - FY 2026-2032
7. Resolution No. 2026-07 - Setting Administrative Fee Schedules for FY 2026-2027
8. Appointment for Planning Commission
9. Sherman Street – Change Order No. 1
10. Schedule Open House – Van Geisen Road Property
11. Investment Maturing #1
12. Investment Maturing #2

ITEMS POSTPONED: None

COMMITTEE/LIAISON POSITION REPORTS: None

MAYOR'S REPORT – Written report submitted.

MANAGER REPORT – Written report submitted.

CLERK'S REPORT – Written report submitted.

ADDITIONAL PUBLIC COMMENTS

ADJOURN

REGULAR MEETING OF THE CARO CITY COUNCIL
May 18, 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 May 18, 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, Tammy Ries – City Treasurer and other guests

AGENDA APPROVAL

26-M-101

Motion by Parker, seconded by White to approve the agenda with the additions of #5 – Reschedule Budget Workshop.

Motion Carried.

PUBLIC COMMENTS – AGENDA ITEMS ONLY – None

COMMUNICATIONS:

1. Downtown Development Authority Meeting Minutes – May 13, 2026
2. Caro Roadhouse Museum and Historical Museum Annual Report 2025
3. Capturing Kids Hearts – Caro Community Schools Award
4. Charter Communications – Upcoming Changes

CONSENT AGENDA:

1. Regular Council Meeting Minutes – May 4, 2026
2. Budget Workshop Meeting Minutes – May 11, 2026
3. Budget Workshop Meeting Minutes – May 12, 2026
4. Invoices
5. Department Reports
 - A. Police Report – Chief Brian Newcomb
 - B. Fire Report – Chief Randall Heckroth
 - C. Code Enforcement Report – Chris Drake

26-M-102

Motion by Riley, seconded by White to approve the consent agenda as presented including invoices and the amended Regular Council Meeting Minutes – May 4, 2026.

Motion Carried.

REGULAR AGENDA: (action required)

1. Police Chief Employment Contract

26-M-103

Motion by Riley, seconded by Kish to adopt the proposed contract for Police Chief Brian Newcomb as presented and authorize the Mayor and City Manager to sign the contract.

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

Motion carried.

2. Fire Chief Employment Contract

26-M-104

Motion by Kish, seconded by Parker to adopt the proposed contract for Fire Chief Randy Heckroth as presented and authorize the Mayor and City Manager to sign the contract.

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

Motion carried.

3. DDA Bylaws

26-M-105

Motion by Kish, seconded by Campbell to approve the Downtown Development Authority Bylaws as submitted by the DDA Board.

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

Motion carried.

4. Set FY 2026/2027 Budget Hearing

FY 2026/2027 Budget Hearing is scheduled for June 1, 2026 at 6:30 p.m.

5. Reschedule Budget Workshop

Budget Workshop originally scheduled for May 26, 2026 will be rescheduled for May 19, 2026 at 6:00 p.m.

ITEMS PENDING/POSTPONED: None

COMMITTEE/LIAISON POSITION REPORTS:

1. Economic Development Corporation (Mayor Snider) – No meeting. The nonpayment of the 2025 Allocation was recently brought up and will be discussed in a future council meeting.
2. Chamber of Commerce (Manager) – Board elections took place, Discussed future events.
3. Downtown Development Authority (Kish) – Reviewed the DDA Director's employment agreement for Devon Pomeroy-Ruppert. He started employment today, May 18, 2026.

4. Fair Board (Oedy) – Continuing to work on projects. Sidewalks are being repaired. Grant was received, \$23,500.00. Working on some electrical issues and a welcome sign.
5. Parks & Recreation (White) – May 29, 2026 is a ribbon cutting for the Lions Head Drinking Fountain at Bieth Park. Corey Will made a Parks & Recreation presentation at Schall School on behalf of Carrie Will, P&R Superintendent.
6. Planning Commission (Riley) – No meeting. Councilor Riley requested to be reassigned as he is not available on Tuesdays for the Planning Commission Meetings.
7. Tuscola County Board of Commissioners (Parker) – No report. Councilor Parker requested to be reassigned as she is not available for the meetings.
8. Zoning Board of Appeals (Mayor Snider) – No meeting

MAYOR'S REPORT – Written report submitted.

Commented on the event at Schall School and regretfully couldn't be there. The demolition of the old Methodist Church on Burnside Street is currently in progress. Calendar of demolition events was presented.

MANAGER'S COMMENTS – Written report submitted.

DPW will handle the clean up at the dog park. Update given on the status of DPW Superintendent water test results.

CLERK'S REPORT – Written report submitted.

Reported that all seasonal workers have been hired and will be starting at the beginning of June.

TREASURER'S REPORT – Written report submitted.

ADDITIONAL PUBLIC COMMENT:

None

26-M-106

Motion by Oedy, seconded by Parker to adjourn the meeting at 7:15 p.m.

Motion carried.



Rita Papp, MiPMC2
City Clerk

**CITY OF CARO SPECIAL COUNCIL MINUTES
BUDGET WORKSHOP
May 19, 2026, 6:30 P.M.
Council Chambers, 317 S. State St., Caro, MI 48723**

Mayor Karen Snider called the Budget Workshop meeting of the City Council to order on May 19, 2026 at 6:00 p.m. in the Council Chambers.

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

Absent: Heidi Parker, John Riley

Others: Scott Czasak – City Manager, Rita Papp – City Clerk, Tammy Ries – City Treasurer, Trent Stockman – WWTP Superintendent, Thomas Reese – DPW Superintendent

PUBLIC COMMENT/VISITORS: None

Mayor Karen Snider & Scott Czasak, City Manager – Presented information on a FEMA Grant Opportunity for the Fire Department/Medical First Responders.

SPECIAL AGENDA: (action required)

1. FY 2026-2027 Budget Workshop

The purpose of the workshop was to review and discuss the proposed fiscal year budget, departmental requests, revenues, expenditures, capital improvements and related financial matters.

Departments/Funds Reviewed were Sewer Fund, Water Fund, and Sanitation Fund and other General Fund Departments.

Budget Line Items Discussed:

Sewer Fund – Trent Stockman, WWTP Superintendent

- Office Supplies
- Sewer Technology
- Lap Supplies
- Membership Dues
- Travel & Lodging
- Capital Overlay – Meters
- Chemical Supplies Lift Stations/Collection Services
- Contracted Services/Collection Services
- Meter Reading

Water Fund – Thomas Reese, DPW Superintendent

- Water Technology
- Arsenic Backwash

- Travel & Lodging
- Capital Outlay
- Hydrants

Sanitation Fund – Thomas Reese, DPW Superintendent

- Admin – Postage

Final Comments/Discussions

- Discussion on the current count of snowplows and additional request in the budget.
- DPW has replacement of 3 doors in the budget.
- Front Office has requested in the budget 2 Mini Splits – HVAC System
- New Boiler is included in the budget.
- The L-4029 will be approved at the same millage as last year.
- The budget booklet from Scott Czasak, City Manager, was very helpful.
- Tammy Ries, City Treasurer, reported that the overall approximate cost of added hours at the City Dump would be \$2,500.00

Budget Workshop Adjourned: 6:53 p.m.



Rita Papp, MiPMC2
City Clerk

Report Criteria:

Report type: GL detail

Check.Type = {<>} "Adjustment"

GL Period	Check Issue Date	Check Number	Invoice GL Account	Invoice GL Account Title	Amount
AFLAC					
06/26	06/01/2026	80110	101-000-231-003	AFLAC INSURANCE WITHHOLDING	352.82
Total AFLAC:					352.82
AMAZON CAPITAL SERVICES					
06/26	06/01/2026	800554	101-265-776-000	O&M SUPPLIES	21.99
06/26	06/01/2026	800554	101-751-957-000	RECREATION PROGRAMS	18.99
06/26	06/01/2026	800554	101-301-744-001	EMERGENCY/EQUIPMENT SUPPLIES	87.98
06/26	06/01/2026	800554	101-751-957-000	RECREATION PROGRAMS	272.43
Total AMAZON CAPITAL SERVICES:					401.39
ASPIRE RURAL HEALTH					
06/26	06/01/2026	80111	248-728-801-000	DDA CONTRACTED SERVICES	100.00
Total ASPIRE RURAL HEALTH:					100.00
AT&T MOBILITY					
06/26	06/01/2026	80112	101-371-853-000	TELEPHONE	47.01
06/26	06/01/2026	80112	216-336-853-000	TELEPHONE	100.58
06/26	06/01/2026	80112	101-301-853-000	TELEPHONE & PAGERS	417.12
06/26	06/01/2026	80112	101-301-750-001	SOFTWARE MAINTENANCE AGEET	108.72
06/26	06/01/2026	80112	101-441-853-000	TELEPHONE	8.80
06/26	06/01/2026	80112	202-483-853-000	TELEPHONE	8.80
06/26	06/01/2026	80112	203-483-853-000	TELEPHONE	8.80
06/26	06/01/2026	80112	590-540-853-000	TELEPHONE	8.80
06/26	06/01/2026	80112	591-540-853-000	TELEPHONE	8.80
06/26	06/01/2026	80112	248-728-853-000	TELEPHONE & TECHNOLOGY	43.96
Total AT&T MOBILITY:					761.39
BRENTWOOD GRAPHICS					
06/26	06/01/2026	80113	101-371-740-000	OFFICE SUPPLIES	10.00
Total BRENTWOOD GRAPHICS:					10.00
BUSY BEE CLEANING					
06/26	06/01/2026	800555	101-441-801-002	CONTRACTED SERV - JANITORIAL	123.50
06/26	06/01/2026	800555	216-336-801-002	CONTRACTED SERV - JANITORIAL	52.00
06/26	06/01/2026	800555	101-301-801-002	CONTRACTED SERV - JANITORIAL	97.50
06/26	06/01/2026	800555	101-260-801-002	CONTRACTED SERV - JANITORIAL	91.00
06/26	06/01/2026	800555	101-172-801-002	CONTRACTED SERV - JANITORIAL	91.00
06/26	06/01/2026	800555	101-253-801-002	CONTRACTED SERV - JANITORIAL	91.00
06/26	06/01/2026	800555	590-540-801-002	CONTRACTED SERV - JANITORIAL	104.00
Total BUSY BEE CLEANING:					650.00

GL Period	Check Issue Date	Check Number	Invoice GL Account	Invoice GL Account Title	Amount
BUSY BEE KITCHEN					
06/26	06/01/2026	80114	248-733-956-000	FARMERS MARKET - SNAP EXPENSE	25.00
Total BUSY BEE KITCHEN:					25.00
CARTER LUMBER					
06/26	06/01/2026	80115	101-265-776-000	O&M SUPPLIES	34.17
Total CARTER LUMBER:					34.17
CINTAS					
06/26	06/01/2026	80116	101-441-801-000	CONTRACTED SERVICES	7.53
Total CINTAS:					7.53
COMPANION LIFE INSURANCE CO.					
06/26	06/01/2026	80117	101-172-717-000	LIFE INSURANCE	55.96
06/26	06/01/2026	80117	101-262-717-000	LIFE INSURANCE	3.99
06/26	06/01/2026	80117	101-253-717-000	LIFE INSURANCE	17.56
06/26	06/01/2026	80117	101-260-717-000	LIFE INSURANCE	15.76
06/26	06/01/2026	80117	101-265-717-000	LIFE INSURANCE	16.76
06/26	06/01/2026	80117	101-301-717-000	LIFE INSURANCE	154.62
06/26	06/01/2026	80117	591-540-719-000	SHORT/LONG TERM DISABILITY	136.40
06/26	06/01/2026	80117	596-560-719-000	SHORT/LONG TERM DISABILITY	33.78
06/26	06/01/2026	80117	596-521-719-000	SHORT/LONG TERM DISABILITY	10.10
06/26	06/01/2026	80117	661-575-719-000	SHORT/LONG TERM DISABILITY	29.88
06/26	06/01/2026	80117	590-560-719-000	SHORT/LONG TERM DISABILITY	172.17
06/26	06/01/2026	80117	590-536-719-000	SHORT/LONG TERM DISABILITY	5.05
06/26	06/01/2026	80117	590-540-719-000	SHORT/LONG TERM DISABILITY	274.80
06/26	06/01/2026	80117	590-545-719-000	SHORT/LONG TERM DISABILITY	30.31
06/26	06/01/2026	80117	591-560-719-000	SHORT/LONG TERM DISABILITY	82.30
06/26	06/01/2026	80117	591-536-719-000	SHORT/LONG TERM DISABILITY	5.05
06/26	06/01/2026	80117	203-483-719-000	SHORT/LONG TERM DISABILITY	32.43
06/26	06/01/2026	80117	204-442-719-000	SHORT/LONG TERM DISABILITY	15.16
06/26	06/01/2026	80117	204-483-719-000	SHORT/LONG TERM DISABILITY	12.49
06/26	06/01/2026	80117	248-441-719-000	SHORT/LONG TERM DISABILITY	22.75
06/26	06/01/2026	80117	248-728-719-000	SHORT/LONG TERM DISABILITY	3.46
06/26	06/01/2026	80117	216-336-719-000	SHORT/LONG TERM DISABILITY	102.13
06/26	06/01/2026	80117	101-702-719-000	SHORT/LONG TERM DISABILITY	14.52
06/26	06/01/2026	80117	101-441-719-000	SHORT/LONG TERM DISABILITY	175.45
06/26	06/01/2026	80117	101-751-719-000	SHORT/LONG TERM DISABILITY	10.10
06/26	06/01/2026	80117	202-483-719-000	SHORT/LONG TERM DISABILITY	32.43
06/26	06/01/2026	80117	202-463-719-000	SHORT/LONG TERM DISABILITY	25.26
06/26	06/01/2026	80117	203-463-719-000	SHORT/LONG TERM DISABILITY	30.31
06/26	06/01/2026	80117	101-262-719-000	SHORT/LONG TERM DISABILITY	17.32
06/26	06/01/2026	80117	101-253-719-000	SHORT/LONG TERM DISABILITY	58.11
06/26	06/01/2026	80117	101-260-719-000	SHORT/LONG TERM DISABILITY	69.26
06/26	06/01/2026	80117	101-265-719-000	SHORT/LONG TERM DISABILITY	60.62
06/26	06/01/2026	80117	101-301-719-000	SHORT/LONG TERM DISABILITY	689.42
06/26	06/01/2026	80117	101-371-719-000	SHORT/LONG TERM DISABILITY	3.36
06/26	06/01/2026	80117	591-536-717-000	LIFE INSURANCE	1.40
06/26	06/01/2026	80117	591-540-717-000	LIFE INSURANCE	37.71
06/26	06/01/2026	80117	596-560-717-000	LIFE INSURANCE	9.38

GL Period	Check Issue Date	Check Number	Invoice GL Account	Invoice GL Account Title	Amount
06/26	06/01/2026	80117	596-521-717-000	LIFE INSURANCE	2.79
06/26	06/01/2026	80117	661-575-717-000	LIFE INSURANCE	7.08
06/26	06/01/2026	80117	101-172-719-000	SHORT/LONG TERM DISABILITY	55.11
06/26	06/01/2026	80117	216-336-717-000	LIFE INSURANCE	22.74
06/26	06/01/2026	80117	590-560-717-000	LIFE INSURANCE	40.30
06/26	06/01/2026	80117	590-536-717-000	LIFE INSURANCE	1.40
06/26	06/01/2026	80117	590-540-717-000	LIFE INSURANCE	83.99
06/26	06/01/2026	80117	590-545-717-000	LIFE INSURANCE	8.38
06/26	06/01/2026	80117	591-560-717-000	LIFE INSURANCE	21.35
06/26	06/01/2026	80117	202-463-717-000	LIFE INSURANCE	6.98
06/26	06/01/2026	80117	203-483-717-000	LIFE INSURANCE	7.08
06/26	06/01/2026	80117	204-442-717-000	LIFE INSURANCE	4.19
06/26	06/01/2026	80117	204-483-717-000	LIFE INSURANCE	2.69
06/26	06/01/2026	80117	248-441-717-000	LIFE INSURANCE	5.89
06/26	06/01/2026	80117	248-728-717-000	LIFE INSURANCE	.80
06/26	06/01/2026	80117	101-371-717-000	LIFE INSURANCE	1.00
06/26	06/01/2026	80117	101-702-717-000	LIFE INSURANCE	2.99
06/26	06/01/2026	80117	101-441-717-000	LIFE INSURANCE	46.48
06/26	06/01/2026	80117	101-751-717-000	LIFE INSURANCE	2.79
06/26	06/01/2026	80117	202-483-717-000	LIFE INSURANCE	7.08
06/26	06/01/2026	80117	203-463-717-000	LIFE INSURANCE	8.38
Total COMPANION LIFE INSURANCE CO.:					2,807.05
CONSUMERS ENERGY					
05/26	05/20/2026	800551	591-540-921-000	GAS (UTILITY)	654.09
05/26	05/20/2026	800551	591-540-921-000	GAS (UTILITY)	29.23
05/26	05/20/2026	800551	101-265-921-000	GAS	637.32
05/26	05/20/2026	800551	590-540-921-000	GAS (Consumers Energy)	1,425.22
05/26	05/20/2026	800551	101-265-921-000	GAS	1,083.73
05/26	05/20/2026	800551	591-540-921-000	GAS (UTILITY)	21.00
05/26	05/20/2026	800551	591-540-921-000	GAS (UTILITY)	27.10
Total CONSUMERS ENERGY:					3,877.69
DTE ENERGY					
05/26	05/20/2026	800552	101-441-926-000	STREET LIGHTS - ELECTRIC	5,431.04
05/26	05/20/2026	800552	590-545-920-000	ELECTRIC - LIFT STATIONS	84.01
05/26	05/20/2026	800552	590-545-920-000	ELECTRIC - LIFT STATIONS	122.38
05/26	05/20/2026	800552	590-545-920-000	ELECTRIC - LIFT STATIONS	48.90
05/26	05/20/2026	800552	101-751-920-000	ELECTRIC	18.11
05/26	05/20/2026	800552	101-441-926-000	STREET LIGHTS - ELECTRIC	18.88
05/26	05/20/2026	800552	591-540-920-000	ELECTRIC - WELLHOUSES	88.72
05/26	05/20/2026	800552	101-751-920-000	ELECTRIC	119.54
05/26	05/20/2026	800552	590-545-920-000	ELECTRIC - LIFT STATIONS	542.58
05/26	05/20/2026	800552	204-444-920-000	ELECTRIC - PARKING LOTS	65.00
Total DTE ENERGY:					6,539.16
FERGUSON ENTERPRISES LLC #3326					
06/26	06/01/2026	80118	590-540-776-000	OM&R SUPPLIES NORMAL	137.38

GL Period	Check Issue Date	Check Number	Invoice GL Account	Invoice GL Account Title	Amount
Total FERGUSON ENTERPRISES LLC #3326:					137.38
FIRST BANKCARD					
06/26	06/01/2026	800553	101-172-960-000	EDUCATION AND TRAINING	525.00
06/26	06/01/2026	800553	101-172-962-000	TRAVEL & LODGING	197.95
06/26	06/01/2026	800553	101-702-962-000	TRAVEL & LODGING	146.78
06/26	06/01/2026	800553	101-172-960-000	EDUCATION AND TRAINING	470.00
06/26	06/01/2026	800553	101-441-962-000	TRAVEL & LODGING	114.24
06/26	06/01/2026	800553	591-540-960-000	EDUCATION & TRAINING	400.00
06/26	06/01/2026	800553	101-253-962-000	TRAVEL & LODGING	37.41
06/26	06/01/2026	800553	101-301-963-000	TRAINING AMMUNITION	160.59
06/26	06/01/2026	800553	216-336-740-000	OPERATING SUPPLIES	68.85
06/26	06/01/2026	800553	216-336-960-000	EDUCATION & TRAINING	425.00
06/26	06/01/2026	800553	216-336-740-000	OPERATING SUPPLIES	150.37
06/26	06/01/2026	800553	101-253-962-000	TRAVEL & LODGING	551.25
06/26	06/01/2026	800553	101-253-962-000	TRAVEL & LODGING	28.93
06/26	06/01/2026	800553	101-441-962-000	TRAVEL & LODGING	104.86
06/26	06/01/2026	800553	101-441-962-000	TRAVEL & LODGING	4.19
06/26	06/01/2026	800553	590-540-776-000	OM&R SUPPLIES NORMAL	16.67
06/26	06/01/2026	800553	101-371-740-000	OFFICE SUPPLIES	8.33
06/26	06/01/2026	800553	590-540-776-000	OM&R SUPPLIES NORMAL	15.00
06/26	06/01/2026	800553	101-301-725-000	UNIFORMS/UNIFORM EQUIPMENT	178.29
Total FIRST BANKCARD:					3,595.33
GLAESER DAWES CORPORATION					
06/26	06/01/2026	80119	590-545-970-000	CAPITAL OUTLAY	17,540.83
06/26	06/01/2026	80119	591-540-970-000	CAPITAL OUTLAY	43,852.06
06/26	06/01/2026	80119	203-463-801-000	CONTRACTED SERVICES	230,954.20
Total GLAESER DAWES CORPORATION:					292,347.09
HIRSCHMAN OIL SUPPLY INC					
06/26	06/01/2026	800556	661-575-860-000	GAS/OIL	1,324.06
Total HIRSCHMAN OIL SUPPLY INC:					1,324.06
KEN MARTIN ELECTRIC INC					
06/26	06/01/2026	800557	101-265-801-000	CONTRACTED SERVICES	1,497.00
Total KEN MARTIN ELECTRIC INC:					1,497.00
LARSEN GRAPHICS, INC.					
06/26	06/01/2026	800558	101-751-957-000	RECREATION PROGRAMS	361.00
Total LARSEN GRAPHICS, INC.:					361.00
MICHIGAN MUNICIPAL RISK MGMT AUTH					
06/26	06/01/2026	800559	101-172-965-000	LIABILITY INSURANCE	35,188.75
06/26	06/01/2026	800559	101-172-965-000	LIABILITY INSURANCE	6,250.00

GL Period	Check Issue Date	Check Number	Invoice GL Account	Invoice GL Account Title	Amount
Total MICHIGAN MUNICIPAL RISK MGMT AUTH:					41,438.75
MICHIGAN PIPE & VALVE-SAGINAW					
06/26	06/01/2026	800560	591-540-750-000	WATER TECHNOLOGY	400.00
Total MICHIGAN PIPE & VALVE-SAGINAW:					400.00
MOORE MOTOR SALES					
06/26	06/01/2026	80120	101-301-930-001	VEHICLE MAINTENACE EXPENSE	1,450.19
Total MOORE MOTOR SALES:					1,450.19
RASMUSSEN TRUCKING SERVICE CENTER LLC					
06/26	06/01/2026	800561	661-575-930-000	CONTRACTED REPAIRS	180.00
Total RASMUSSEN TRUCKING SERVICE CENTER LLC:					180.00
TEAM ALERT					
06/26	06/01/2026	80121	101-253-801-000	CONTRACTED SERVICES	331.20
06/26	06/01/2026	80121	101-260-801-000	CONTRACTED SERVICES	165.60
06/26	06/01/2026	80121	101-172-801-000	CONTRACTED SERVICES	82.80
Total TEAM ALERT:					579.60
THOMAS REESE					
06/26	06/01/2026	80122	101-441-962-000	TRAVEL & LODGING	34.75
Total THOMAS REESE:					34.75
TRACE ANALYTICAL LABORATORIES, INC					
06/26	06/01/2026	800562	591-540-777-000	WATER TESTING & PERMITS	63.50
06/26	06/01/2026	800562	591-540-777-000	WATER TESTING & PERMITS	43.50
Total TRACE ANALYTICAL LABORATORIES, INC:					107.00
TUSCOLA COUNTY					
06/26	06/01/2026	80123	101-257-801-000	CONTRACTED SERVICES	2,436.42
Total TUSCOLA COUNTY:					2,436.42
TUSCOLA COUNTY HEALTH DEPT.					
06/26	06/01/2026	80124	590-540-801-000	CONTRACTED SERVICES	87.00
Total TUSCOLA COUNTY HEALTH DEPT.:					87.00
TUSCOLA COUNTY TREASURER					
06/26	06/01/2026	80125	101-000-432-005	LIEU OF TAX DISTRIB-MOBILE EST	130.00
06/26	06/01/2026	80125	101-000-432-003	LIEU OF TAX DISTRIB-SUGARTREE	210.00
Total TUSCOLA COUNTY TREASURER:					340.00

GL Period	Check Issue Date	Check Number	Invoice GL Account	Invoice GL Account Title	Amount
WATER SOLUTIONS UNLIMITED INC					
06/26	06/01/2026	800563	591-540-776-000	O&M SUPPLIES	4,426.36
Total WATER SOLUTIONS UNLIMITED INC:					4,426.36
WITMER PUBLIC SAFETY GROUP					
06/26	06/01/2026	800564	216-336-740-000	OPERATING SUPPLIES	58.21
Total WITMER PUBLIC SAFETY GROUP:					58.21
YEAGER ASPHALT INC.					
06/26	06/01/2026	80126	204-444-801-000	CONTRACTED SERVICES	9,450.00
06/26	06/01/2026	80126	204-444-801-000	CONTRACTED SERVICES	4,950.00
06/26	06/01/2026	80126	204-444-801-000	CONTRACTED SERVICES	4,950.00
Total YEAGER ASPHALT INC.:					19,350.00
Grand Totals:					385,716.34

Report Criteria:

Report type: GL detail
 Check.Type = {<>} "Adjustment"

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
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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, May 27, 2026
RE: Agenda Item – Fiscal Year 2026/27 Budget

Members of the Caro City Council,

As you know, since the initial presentation of the Fiscal Year 2026/2027 budget in April the Council has engaged in three budget sessions to review and discuss changes to the budget, with all that work completed we have reached the point of a Public Hearing and final passage.

This budget reflects the desire of Council and the Administration to invest into needed projects outside of the normal day to day operations of the City. While most funds will be paying out more than they are taking in, this is because of that investment, not having insufficient funds for day-to-day operations. As proposed, this budget completes the investments in our Wastewater infrastructure as part of the Clean Water State Revolving Fund program the City has been engaged in, doing long-sought work on road, water, and sewer on Howard Street, connects the newly drilled wells into the water system, completes roof repairs at Well 1, upgrades the boiler at City Hall and provides for a new winter equipment for the DPW, among other investments.

Wisely investing our fund balances in these projects allows the City to avoid unbudgeted and emergency expenditures and better allows the City to plan for the future. Many tough decisions and choices had to be made; however, this work is reflected in the budget as presented to Council for final approval.

Your options for motions are:

1. Motion to adopt Resolution 2026-06 adopting the Fiscal Year 2026/2027 Budget for the City of Caro as presented.
2. (If changes are made) Motion to adopt Resolution 2026-06 adopting the Fiscal Year 2026/2027 Budget for the City of Caro as amended.
3. Postpone for further discussion.
4. Take no action.

CITY OF CARO
RESOLUTION OF ADOPTION
FY 2026-2027 BUDGET
Resolution No. 2026-06

WHEREAS, the Uniform Budgeting and Accounting Act 2, of the Public Acts of 1968, as amended, MCL 141.421 et seq., the Home Rule City Act and Chapter IX of the Charter of the City of Caro require that the City of Caro adopt a balanced line-item budget for each of the required funds not later than June 30, and

WHEREAS the City of Caro properly published in their local newspaper that a public hearing would be held prior to the budget adoption, and said hearing was held on June 1, 2026 at 6:30 p.m.; and

WHEREAS, the City Manager did have delivered to the City Council a budget which has now been reviewed at length and which this City Council finds an equitable allocation of anticipated revenue to the various funds, departments, boards, functions and activities.

NOW, THEREFORE BE IT RESOLVED that the Fiscal Budget 2026-2027 for the City of Caro as attached hereto, be and is hereby adopted.

BE IT FURTHER RESOLVED that all expenditures shall be in accordance with the provisions of the Uniform Budgeting and Accounting Act, and that any modification, addition or deletion of such amounts hereby adopted, shall be approved by Council at a regular/special Council meeting.

MOVED: SUPPORTED:

YES:

NO:

ABSTAIN:

ABSENT:

Karen Snider, Mayor
City Council

I, Rita Papp, City of Caro Clerk, do hereby certify that the foregoing is a true and original copy of a resolution adopted by the City of Caro Council at a regular meeting thereof held on the 1st day of June, 2026.

Rita Papp, Clerk

Account Number	Account Title	2023-24 Pri Year Actual	2024-25 Pri Year Actual	2025-26 Cur Year Budget	2025-26 Cur Year Actual	Variance Budget-Actual	2026-27 Fut Year Budget
GENERAL FUND							
Revenues							
101-000-404-000	TAX CLEARING ACCOUNT	0.00	0.00	0.00	0.00	0.00	.00
Revenues							
101-000-405-000	CURRENT TAX LEVY	1,548,290.33	1,625,822.03	1,722,487.50	1,701,411.21	21,076.29	1,801,318.00
Revenues							
101-000-407-000	TIFA TAX TO DDA - GENERAL	-114,115.35	-130,288.86	-125,000.00	-146,158.28	21,158.28	165,314.60-
Revenues							
101-000-414-000	BOARD OF REVIEW CHANGES	0.00	0.00	0.00	0.00	0.00	.00
Revenues							
101-000-415-000	TAX CHARGE BACK	-30.55	0.00	0.00	0.00	0.00	.00
Revenues							
101-000-432-000	IN LIEU OF TAXES- MONTAGUE	5,253.57	5,732.68	5,800.00	6,485.00	-685.00	5,800.00
101-000-432-001	LIEU OF TAX DISTR- MONTAGUE	-4,064.58	-4,432.57	-5,800.00	-5,018.00	-782.00	5,800.00-
101-000-432-002	IN LIEU OF TAXES - SUGARTREE	3,138.00	2,877.00	3,100.00	2,451.00	649.00	3,100.00
101-000-432-003	LIEU OF TAX DISTRIB-SUGARTREE	-2,610.00	-2,072.00	-3,100.00	-2,235.00	-865.00	3,100.00-
101-000-432-004	IN LIEU OF TAXES - MOBILE EST	1,554.00	1,689.00	1,600.00	1,443.00	157.00	1,200.00
101-000-432-005	LIEU OF TAX DISTRIB-MOBILE EST	-1,400.00	-1,233.00	-1,600.00	-1,320.00	-280.00	1,200.00-
101-000-432-006	IN LIEU OF TAXES - GRANDVIEW	33,932.41	34,909.84	34,000.00	36,113.47	-2,113.47	30,000.00
101-000-432-007	IN LIEU OF TAX DIST-GRANDVIEW	-26,252.86	-26,992.67	-34,000.00	-27,946.39	-6,053.61	30,000.00-
101-000-432-008	ALMER TWP 425 AGREET TAXES	-5,046.36	-5,191.62	-5,300.00	-5,317.11	17.11	5,400.00-
Revenues							
101-000-439-000	MARIJUANA TAX REVENUE	118,912.35	116,457.32	116,000.00	108,034.20	7,965.80	116,000.00
101-000-439-001	MEDICAL MARIJUANA EXCISE TAX	492.27	446.64	425.00	246.20	178.80	425.00
Revenues							
101-000-445-000	TAX COLLECTION LATE FEE	7,315.11	7,097.38	2,000.00	5,106.96	-3,106.96	2,000.00
101-000-445-001	DELINQ PERS PROP TAX PEN & INT	24.01	0.00	0.00	0.00	0.00	.00
Revenues							
101-000-447-000	TAX COLLECTION ADMIN FEE	50,644.57	54,542.84	50,000.00	60,710.22	-10,710.22	56,110.00
Revenues							
101-000-477-000	FRANCHISE FEE - CABLE	17,787.85	11,904.87	18,000.00	13,693.06	4,306.94	18,000.00
Revenues							
101-000-478-000	MEDICAL MARIJUANA FACILITY FEE	10,000.00	15,000.00	15,000.00	5,000.00	10,000.00	15,000.00
101-000-478-001	ADULT USE MAR EST LICENSE FEE	20,000.00	15,000.00	20,000.00	5,000.00	15,000.00	15,000.00
Revenues							
101-000-490-000	PERMIT FEES - GARAGE SALE	345.00	306.00	250.00	254.00	-4.00	250.00
101-000-490-001	PERMIT FEES-RENTALS	0.00	0.00	0.00	0.00	0.00	.00

Account Number	Account Title	2023-24 Pri Year 2 Actual	2024-25 Pri Year Actual	2025-26 Cur Year Budget	2025-26 Cur Year Actual	Variance Budget-Actual	2026-27 Fut Year Budget
101-000-529-000	FEDERAL GRANTS - OTHER	646.22	0.00	0.00	0.00	0.00	1,500,000.00
Revenues							
101-000-529-000	ARPA REVENUE	0.00	184,427.56	0.00	0.00	0.00	.00
Revenues							
101-000-540-000	GRANT - BLIGHT ELIMINATION	0.00	0.00	0.00	0.00	0.00	.00
101-000-540-001	GRANT-RECREATION PROGRAMS	0.00	0.00	150,000.00	0.00	150,000.00	375,000.00
Revenues							
101-000-543-000	POLICE MI TRAINING FUNDS	2,682.38	34,048.87	7,000.00	10,909.85	-3,909.85	10,000.00
Revenues							
101-000-569-000	MEDC GRANT - MASTER PLAN	0.00	0.00	0.00	0.00	0.00	.00
101-000-569-001	OTHER STATE GRANTS	0.00	0.00	0.00	15,846.22	-15,846.22	.00
Revenues							
101-000-572-000	LIQUOR LICENSE REFUNDS	7,633.45	4,745.95	5,000.00	2,272.05	2,727.95	5,000.00
Revenues							
101-000-573-000	LOCAL COMMUNITY STABILIZATION	180,381.84	178,413.01	100,000.00	78,097.57	21,902.43	100,000.00
Revenues							
101-000-574-000	STATE SALES TAX	563,861.00	573,994.00	560,000.00	477,639.45	82,360.55	500,000.00
Revenues							
101-000-576-000	STATE ELECTION REIMBURSEMENT	2,797.31	4,775.52	2,000.00	0.00	2,000.00	.00
101-000-576-001	ELECTION GRANTS	0.00	6,000.00	0.00	999.99	-999.99	2,000.00
Revenues							
101-000-581-000	RECREATION GRANT - TUSC FOUND	0.00	0.00	0.00	0.00	0.00	.00
Revenues							
101-000-607-000	PLANNING/ZONING FEES	4,400.00	9,250.00	5,000.00	3,460.00	1,540.00	5,000.00
Revenues							
101-000-613-000	CROSSING GUARDS - SCHOOL SHARE	2,718.75	6,612.50	6,000.00	0.00	6,000.00	6,000.00
Revenues							
101-000-614-000	SCHOOL RESOURCE OFFICER	25,000.00	15,000.00	25,000.00	35,000.00	-10,000.00	25,000.00
Revenues							
101-000-628-000	POLICE REPORTS/BIKE REGISTRA.	608.35	690.80	500.00	627.00	-127.00	500.00
Revenues							
101-000-657-000	ORDINANCE FEES - FIRE	20,400.00	21,675.00	20,000.00	17,275.00	2,725.00	.00
101-000-657-001	MEDICAL RUN FEES	0.00	0.00	0.00	0.00	0.00	.00
101-000-657-002	FINES - COUNTY	74.91	73.26	0.00	16.50	-16.50	.00
101-000-657-003	FINES - BLIGHT	11,620.50	29,374.64	15,000.00	13,574.10	1,425.90	10,000.00
Revenues							
101-000-658-000	RETURNED CHECK FEES	30.00	60.00	0.00	45.00	-45.00	.00
Revenues							

Account Number	Account Title	2023-24 Pri Year Actual	2024-25 Pri Year Actual	2025-26 Cur Year Budget	2025-26 Cur Year Actual	Variance Budget-Actual	2026-27 Fut Year Budget
101-000-659-000	BLD ALCOHOL WTHDR RESTITUTION	8.00	905.88	0.00	555.76	-555.76	300.00
Revenues							
101-000-665-000	INTEREST & DIVIDEND INCOME	85,186.43	107,891.72	60,000.00	73,725.89	-13,725.89	60,000.00
Revenues							
101-000-667-000	CITY BLDGS RENTAL INCOME	6,111.00	7,011.00	9,600.00	10,410.00	-810.00	9,900.00
101-000-667-001	RENT - PARK PAVILION	465.00	475.00	450.00	270.00	180.00	450.00
Revenues							
101-000-671-000	LEASE - SPEEDNET	0.00	0.00	0.00	0.00	0.00	.00
101-000-671-001	LEASE - NEXTEL TOWER	18,553.62	19,017.44	18,500.00	17,854.28	645.72	18,500.00
Revenues							
101-000-674-000	SHOP WITH A HERO CURRENT REV	4,200.00	5,870.00	5,000.00	5,350.00	-350.00	5,000.00
101-000-674-001	PARKS & REC MUSIC IN THE PARK	0.00	5,950.00	0.00	4,850.00	-4,850.00	4,000.00
101-000-674-003	DONATIONS	5,000.00	0.00	0.00	150.00	-150.00	.00
101-000-674-004	MISCELLANEOUS DONATIONS	0.00	0.00	0.00	0.00	0.00	.00
Revenues							
101-000-675-000	MISC INCOME	107,198.35	113,399.52	100,000.00	77,213.16	22,786.84	100,000.00
101-000-675-001	MISC INCOME - GIFT CARD	460.36	504.44	500.00	0.00	500.00	.00
Revenues							
101-000-677-000	MMRMA GRANTS	8,438.77	0.00	2,000.00	0.00	2,000.00	2,000.00
Revenues							
101-000-678-000	TUSCOLA CO. ELECTION REIMBURSE	4,433.25	4,800.00	2,000.00	0.00	2,000.00	2,000.00
Revenues							
101-000-684-000	POLICE CONFISCATED FUNDS	4,000.00	0.00	0.00	0.00	0.00	.00
Revenues							
101-000-691-000	LEASE PROCEEDS - PD VEHICLE	53,624.00	0.00	0.00	0.00	0.00	.00
101-000-691-001	LEASE PROCEEDS - POSTAGE MACH	20,923.00	0.00	0.00	0.00	0.00	.00
Revenues							
101-000-693-000	SALE OF LAND	0.00	0.00	0.00	0.00	0.00	.00
101-000-693-001	SALE OF FIXED ASSETS	3,705.00	0.00	0.00	2,300.00	-2,300.00	.00
101-000-693-002	IND PARK SALE OF FIXED ASSETS	0.00	0.00	0.00	0.00	0.00	.00
Revenues							
101-000-699-007	TRANSFER FROM DDA	1,400.00	25,000.00	0.00	0.00	0.00	.00
COUNCIL							
101-101-702-000	COUNCIL WAGES	14,228.00	14,398.00	14,568.00	9,991.00	4,577.00	14,568.00
101-101-715-000	PAYROLL TAXES	1,049.52	1,101.55	1,107.17	764.38	342.79	1,136.30
101-101-721-000	WORKER'S COMP INSURANCE	147.20	318.24	174.20	307.11	-132.91	320.00
101-101-740-000	SUPPLIES/EQUIPMENT	283.28	150.44	275.00	147.73	127.27	300.00
101-101-750-000	TECHNOLOGY	0.00	0.00	500.00	575.00	-75.00	500.00

Account Number	Account Title	2023-24 Pri Year 2 Actual	2024-25 Pri Year Actual	2025-26 Cur Year Budget	2025-26 Cur Year Actual	Variance Budget-Actual	2026-27 Fut Year Budget
101-101-801-000	CONTRACTED SERVICES	5,891.44	1,635.00	5,000.00	2,053.10	2,946.90	5,000.00
101-101-801-002	CONTRACTED SERV - JANITORIAL	0.00	0.00	0.00	0.00	0.00	.00
101-101-900-000	PRINTING & PUBLICATION	0.00	0.00	0.00	0.00	0.00	.00
101-101-956-000	MISC/CONTINGENCY	133.33	0.00	100.00	0.00	100.00	100.00
101-101-960-000	EDUCATION AND TRAINING	310.00	1,145.00	5,000.00	1,671.95	3,328.05	5,000.00
101-101-961-000	MEMBERSHIP DUES	0.00	200.00	1,500.00	120.00	1,380.00	1,500.00
101-101-962-000	TRAVEL & LODGING	0.00	558.32	7,500.00	733.09	6,766.91	7,500.00
101-101-965-000	LIABILITY INSURANCE	898.57	929.83	750.00	726.28	23.72	1,022.38
101-101-969-000	TAX - PENALTY & INTEREST	0.00	0.00	0.00	0.00	0.00	.00
Total COUNCIL:		22,941.34	20,436.38	36,474.37	17,089.64	19,384.73	36,946.68

Account Number	Account Title	2023-24 Pri Year 2 Actual	2024-25 Pri Year Actual	2025-26 Cur Year Budget	2025-26 Cur Year Actual	Variance Budget-Actual	2026-27 Fut Year Budget
101-172-702-000	MANAGER	44,605.31	49,742.12	53,609.59	48,483.62	5,125.97	55,690.65
101-172-703-000	WAGES MANAGER	0.00	0.00	0.00	0.00	0.00	.00
101-172-704-000	PART TIME WAGES	15.00	0.00	0.00	0.00	0.00	.00
101-172-715-000	WAGES IN LIEU OF HOSPITAL	3,310.09	3,685.53	4,181.55	3,599.30	582.25	4,343.87
101-172-716-000	PAYROLL TAXES	5,119.28	6,246.73	6,900.00	6,583.80	316.20	7,537.71
101-172-717-000	HOSPITALIZATION INSURANCE	724.41	690.25	710.00	597.51	112.49	711.81
101-172-718-000	LIFE INSURANCE	4,203.27	4,758.29	5,360.96	4,651.30	709.66	5,569.07
101-172-719-000	RETIREMENT	571.55	627.72	720.00	602.58	117.42	704.94
101-172-720-000	SHORT/LONG TERM DISABILITY	193.09	164.30	238.53	205.82	32.71	250.00
101-172-721-000	UNEMPLOYMENT INSURANCE (ALL)	438.37	741.34	797.85	991.39	-193.54	1,000.00
101-172-740-000	WORKER'S COMP INSURANCE	811.14	302.33	1,000.00	357.11	642.89	1,000.00
101-172-740-000	OFFICE SUPPLIES	0.00	975.00	1,000.00	0.00	1,000.00	1,000.00
101-172-750-000	TECHNOLOGY	1,746.58	196.49	2,663.51	1,710.96	952.55	1,842.28
101-172-750-001	SOFTWARE MAINTENANCE AGREEMENT	142.48	225.83	250.00	250.00	0.00	250.00
101-172-760-000	POSTAGE	15,490.67	40,565.83	25,000.00	27,296.09	-2,296.09	25,000.00
101-172-801-000	CONTRACTED SERVICES	2,721.46	2,614.23	2,608.00	2,138.50	469.50	.00
101-172-801-002	CONTRACTED SERV - JANITORIAL	481.15	392.54	400.00	380.17	19.83	525.00
101-172-802-000	AUDIT	1,315.00	1,205.00	1,260.00	1,105.00	155.00	1,260.00
101-172-853-000	TELEPHONE	0.00	0.00	0.00	0.00	0.00	.00
101-172-900-000	PRINTING & PUBLICATION	0.00	0.00	0.00	0.00	0.00	.00
101-172-930-000	CONTRACTED REPAIRS	133.33	2.39	100.00	0.00	100.00	100.00
101-172-956-000	MISC/CONTINGENCY	5,787.76	2,675.00	3,000.00	1,940.00	1,060.00	3,500.00
101-172-960-000	EDUCATION AND TRAINING	0.00	1,406.00	1,500.00	985.34	514.66	1,500.00
101-172-961-000	MEMBERSHIP DUES	0.00	1,537.47	2,000.00	1,802.05	197.95	2,500.00
101-172-962-000	TRAVEL & LODGING	1,479.51	1,534.20	1,510.00	1,282.35	227.65	1,686.92
101-172-965-000	LIABILITY INSURANCE						

Account Number	Account Title	2023-24 Pri Year 2 Actual	2024-25 Pri Year Actual	2025-26 Cur Year Budget	2025-26 Cur Year Actual	Variance Budget-Actual	2026-27 Fut Year Budget
101-172-969-000	TAX - PENALTY & INTEREST	0.00	0.00	0.00	0.00	0.00	.00
101-172-970-000	CAPITAL OUTLAY	0.00	0.00	0.00	0.00	0.00	.00
Total MANAGER:		89,289.45	120,288.59	114,809.99	104,962.89	9,847.10	115,972.25
BOARD OF REVIEW							
101-247-703-000	BOARD OF REVIEW WAGES	1,350.00	1,350.00	1,500.00	1,500.00	0.00	1,500.00
101-247-715-000	PAYROLL TAXES	103.29	103.29	105.30	117.05	-11.75	117.00
101-247-721-000	WORKER'S COMP INSURANCE	13.65	29.50	33.45	28.45	5.00	35.00
101-247-740-000	OFFICE SUPPLIES	0.00	0.00	100.00	0.00	100.00	100.00
101-247-801-000	CONTRACTED SERVICES	0.00	0.00	0.00	0.00	0.00	.00
101-247-900-000	PRINTING & PUBLICATION	779.00	1,282.50	800.00	786.50	13.50	800.00
101-247-956-000	MISC/CONTINGENCY	0.00	0.00	100.00	0.00	100.00	100.00
101-247-960-000	EDUCATION AND TRAINING	50.00	189.00	200.00	30.00	170.00	200.00
101-247-961-000	MEMBERSHIP DUES	0.00	0.00	0.00	0.00	0.00	.00
101-247-962-000	TRAVEL & LODGING	0.00	0.00	0.00	0.00	0.00	.00
101-247-969-000	TAX - PENALTY & INTEREST	0.00	0.00	0.00	0.00	0.00	.00
Total BOARD OF REVIEW:		2,295.94	2,954.29	2,838.75	2,462.00	376.75	2,852.00

TREASURER							
101-253-702-000	WAGES - TREASURER	45,039.06	45,893.39	49,476.00	44,631.48	4,844.52	49,360.00
101-253-704-000	WAGES - IN LIEU OF HOSPITALIZ	630.00	0.00	0.00	0.00	0.00	.00
101-253-705-000	LONGEVITY	0.00	0.00	0.00	0.00	0.00	350.00
101-253-715-000	PAYROLL TAXES	3,222.89	3,254.65	3,859.13	3,211.56	647.57	3,850.08
101-253-716-000	HOSPITALIZATION INSURANCE	12,119.39	13,336.51	14,550.00	12,675.13	1,874.87	17,896.33
101-253-717-000	LIFE INSURANCE	186.44	210.71	220.00	168.21	51.79	223.36
101-253-718-000	RETIREMENT	3,725.07	3,728.99	4,947.60	3,598.50	1,349.10	4,936.00
101-253-719-000	SHORT/LONG TERM DISABILITY	555.30	684.49	680.00	588.31	91.69	793.98
101-253-721-000	WORKER'S COMP INSURANCE	480.52	1,021.60	916.70	985.87	-69.17	1,000.00
101-253-740-000	OFFICE SUPPLIES	2,522.66	423.23	2,000.00	398.74	1,601.26	2,000.00
101-253-750-000	TECHNOLOGY	254.27	448.93	1,000.00	329.87	670.13	1,500.00
101-253-750-001	SOFTWARE MAINTENANCE AGREET	3,474.47	3,314.43	4,834.06	4,909.99	-75.93	4,074.12
101-253-760-000	POSTAGE	191.26	310.58	500.00	500.00	0.00	500.00
101-253-801-000	CONTRACTED SERVICES	11,851.86	35,942.28	8,000.00	7,005.13	994.87	6,564.52
101-253-801-002	CONTRACTED SERV - JANITORIAL	2,306.44	2,406.72	2,610.00	2,138.50	471.50	.00
101-253-802-000	AUDIT	239.95	205.52	255.00	310.53	-55.53	325.00
101-253-853-000	TELEPHONE	907.50	902.50	975.00	802.50	172.50	975.00

Account Number	Account Title	2023-24 Pri Year 2 Actual	2024-25 Pri Year Actual	2025-26 Cur Year Budget	2025-26 Cur Year Actual	Variance Budget-Actual	2026-27 Fut Year Budget
101-253-900-000	PRINTING & PUBLICATION	0.00	0.00	1,500.00	0.00	1,500.00	1,500.00
101-253-956-000	MISC/CONTINGENCY	169.37	0.00	300.00	147.18	152.82	300.00
101-253-960-000	EDUCATION AND TRAINING	898.00	999.00	2,500.00	1,112.00	1,388.00	2,500.00
101-253-961-000	MEMBERSHIP DUES	0.00	99.00	1,000.00	99.00	901.00	1,000.00
101-253-962-000	TRAVEL & LODGING	99.83	1,043.22	1,500.00	910.57	589.43	2,000.00
101-253-965-000	LIABILITY INSURANCE	704.37	728.33	1,460.00	568.89	891.11	800.84
101-253-969-000	TAX - PENALTY & INTEREST	352.61	0.00	0.00	0.00	0.00	.00
101-253-970-000	CAPITAL OUTLAY	20,923.00	0.00	0.00	0.00	0.00	.00
101-253-991-000	LEASE PAYMENT - PRINCIPAL	2,407.00	5,637.00	0.00	0.00	0.00	.00
101-253-994-000	LEASE PAYMENT - INTEREST	421.00	1,171.00	0.00	0.00	0.00	.00
Total TREASURER:		113,682.26	121,762.08	103,083.49	85,091.96	17,991.53	102,389.23

ASSESSOR

101-257-740-000	OFFICE SUPPLIES	0.00	0.00	50.00	0.00	50.00	50.00
101-257-750-000	TECHNOLOGY	0.00	0.00	0.00	0.00	0.00	.00
101-257-750-001	SOFTWARE MAINTENANCE AGREET	1,335.00	424.00	1,550.00	1,299.50	250.50	1,550.00
101-257-801-000	CONTRACTED SERVICES	33,748.04	43,066.78	37,000.00	68,117.97	-31,117.97	45,000.00
101-257-900-000	PRINTING & PUBLICATION	0.00	0.00	1,400.00	820.00	580.00	1,400.00
101-257-956-000	MISC/CONTINGENCY	0.00	0.00	100.00	0.00	100.00	100.00
Total ASSESSOR:		35,083.04	43,490.78	40,100.00	70,237.47	-30,137.47	48,100.00

CLERK OFFICE

101-260-702-000	WAGES - CLERK OFFICE	48,082.51	51,652.80	54,944.72	46,797.41	8,147.31	56,685.30
101-260-704-000	WAGES IN-LIEU OF HOSPITALIZ	0.00	0.00	0.00	0.00	0.00	.00
101-260-715-000	PAYROLL TAXES	3,561.16	3,730.49	4,395.58	3,373.40	1,022.18	4,421.45
101-260-716-000	HOSPITALIZATION INSURANCE	5,529.05	11,496.42	13,013.49	12,329.88	683.61	14,112.25
101-260-717-000	LIFE INSURANCE	192.91	189.12	189.12	173.36	15.76	200.47
101-260-718-000	RETIREMENT	4,463.72	5,115.78	5,494.47	4,678.96	815.51	5,460.75
101-260-719-000	SHORT/LONG TERM DISIBILITY	681.62	771.23	810.76	761.88	48.88	880.99
101-260-721-000	WORKER'S COMP INSURANCE	485.94	1,132.74	582.08	1,093.12	-511.04	1,100.00
101-260-740-000	OFFICE SUPPLIES	1,323.28	1,776.03	2,000.00	579.99	1,420.01	4,000.00
101-260-750-000	TECHNOLOGY	0.00	150.00	1,000.00	113.05	886.95	1,000.00
101-260-750-001	SOFTWARE MAINTENANCE AGREET	1,746.59	801.59	2,854.55	1,710.95	1,143.60	1,774.10
101-260-760-000	POSTAGE	140.34	272.40	1,200.00	1,200.00	0.00	1,200.00
101-260-801-000	CONTRACTED SERVICES	3,422.44	4,727.86	4,000.00	4,408.73	-408.73	4,152.00
101-260-801-002	CONTRACTED SERV - JANITORIAL	2,306.44	2,406.72	2,610.00	2,138.50	471.50	.00

CITY OF CARO Budget Worksheet - CY & FY Without Future Year

Period 05/26 (05/31/2026)

May 20, 2026 1:23AM

Account Number	Account Title	2023-24 Pri Year 2 Actual	2024-25 Pri Year Actual	2025-26 Cur Year Budget	2025-26 Cur Year Actual	Variance Budget-Actual	2026-27 Fut Year Budget
101-260-802-000	AUDIT	245.52	211.68	300.00	333.85	-33.85	300.00
101-260-853-000	TELEPHONE	1,317.50	1,262.50	1,300.00	1,102.50	197.50	1,900.00
101-260-900-000	PRINTING & PUBLICATION	25,433.50	13,496.50	25,000.00	24,127.57	872.43	15,000.00
101-260-956-000	MISC/CONTINGENCY	178.50	0.00	200.00	0.00	200.00	200.00
101-260-960-000	EDUCATION AND TRAINING	4,913.83	3,325.00	4,000.00	1,259.00	2,741.00	4,000.00
101-260-961-000	MEMBERSHIP DUES	0.00	300.00	600.00	289.00	311.00	400.00
101-260-962-000	TRAVEL & LODGING	0.00	1,785.45	4,000.00	2,444.45	1,555.55	4,000.00
101-260-965-000	LIABILITY INSURANCE	704.37	728.33	700.00	568.89	131.11	800.84
101-260-969-000	TAX - PENALTY & INTEREST	0.00	0.00	0.00	0.00	0.00	.00
101-260-970-000	CLERK CAPITAL OUTLAY	0.00	0.00	0.00	0.00	0.00	.00
Total CLERK OFFICE:		104,729.22	105,332.84	129,194.77	109,484.49	19,710.28	121,588.15

Account Number	Account Title	2023-24 Pri Year 2 Actual	2024-25 Pri Year Actual	2025-26 Cur Year Budget	2025-26 Cur Year Actual	Variance Budget-Actual	2026-27 Fut Year Budget
101-262-674-000	ELECTIONS NON-GOVERNMENT GRAN	0.00	5,000.00	0.00	0.00	0.00	.00
101-262-703-000	ELECTION WAGES	16,395.59	17,617.36	17,000.00	11,694.64	5,305.36	21,500.00
101-262-704-000	ELECTION TRAINING	0.00	0.00	0.00	0.00	0.00	.00
101-262-715-000	PAYROLL TAXES	879.75	927.88	1,600.00	837.75	762.25	1,677.00
101-262-716-000	HOSPITALIZATION INSURANCE	1,289.26	3,159.24	3,576.15	3,388.26	187.89	3,878.03
101-262-717-000	LIFE INSURANCE	45.89	47.88	47.88	43.89	3.99	47.88
101-262-718-000	RETIREMENT	1,084.26	1,277.35	1,850.00	1,169.28	680.72	1,500.00
101-262-719-000	SHORT/LONG TERM DISABILITY	161.32	192.66	202.52	190.54	11.98	210.00
101-262-721-000	WORKER'S COMP INSURANCE	243.07	720.92	370.44	695.70	-325.26	441.78
101-262-740-000	OFFICE SUPPLIES	4,382.39	14,750.57	4,000.00	384.55	3,615.45	4,000.00
101-262-760-000	POSTAGE	3,449.05	1,398.72	2,500.00	2,450.00	50.00	3,500.00
101-262-801-000	CONTRACTED SERVICES	2,060.00	2,938.83	3,000.00	10,247.00	-7,247.00	3,000.00
101-262-900-000	PRINTING & PUBLICATIONS	482.72	57.00	1,000.00	0.00	1,000.00	750.00
101-262-956-000	MISC/CONTINGENCY	0.00	0.00	500.00	0.00	500.00	500.00
101-262-960-000	EDUCATION	80.97	0.00	200.00	0.00	200.00	300.00
101-262-961-000	MEMBERSHIP DUES	0.00	0.00	0.00	0.00	0.00	.00
101-262-962-000	TRAVEL & LODGING	0.00	0.00	0.00	0.00	0.00	300.00
101-262-970-000	CAPITAL OUTLAY	0.00	0.00	2,000.00	0.00	2,000.00	22,500.00
Total ELECTION:		30,534.27	43,088.41	37,846.99	31,101.61	6,745.38	64,104.69

BUILDING & GROUNDS

101-265-702-000	WAGES	45,076.52	46,829.22	54,498.68	50,961.87	3,536.81	55,050.00
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Account Number	Account Title	2023-24 Pri Year 2 Actual	2024-25 Pri Year Actual	2025-26 Cur Year Budget	2025-26 Cur Year Actual	Variance Budget-Actual	2026-27 Fut Year Budget
101-265-703-000	WAGES - PART TIME	651.00	1,762.50	4,071.60	1,377.85	2,693.75	1,800.00
101-265-715-000	PAYROLL TAXES	3,298.94	3,480.37	4,568.48	3,809.04	759.44	4,434.30
101-265-716-000	HOSPITALIZATION INSURANCE	9,839.84	11,128.68	14,816.55	12,224.70	2,591.85	13,263.68
101-265-717-000	LIFE INSURANCE	164.86	172.32	201.10	177.16	23.94	213.19
101-265-718-000	RETIREMENT	3,036.45	3,176.27	4,250.90	3,469.07	781.83	5,505.00
101-265-719-000	SHORT/LONG TERM DISABILITY	455.24	543.65	634.75	644.39	-9.64	771.09
101-265-721-000	WORKER'S COMP INSURANCE	385.76	896.87	726.35	865.49	-139.14	900.00
101-265-776-000	O&M SUPPLIES	12,645.28	17,981.96	17,000.00	6,355.32	10,644.68	15,000.00
101-265-801-000	CONTRACTED SERVICES	54,786.99	46,424.96	50,000.00	24,001.97	25,998.03	20,000.00
101-265-801-002	CONTRACTED SERV - JANITORIAL	0.00	0.00	0.00	0.00	0.00	12,844.00
101-265-920-000	ELECTRIC	23,642.56	23,109.05	28,000.00	26,185.53	1,814.47	29,345.14
101-265-921-000	GAS	12,564.44	20,522.60	18,000.00	17,848.76	151.24	18,000.00
101-265-922-000	WATER/SEWER/GARBAGE	1,634.26	1,202.82	2,000.00	701.22	1,298.78	2,000.00
101-265-943-000	EQUIPMENT RENT	37,631.02	40,397.37	35,000.00	33,298.79	1,701.21	35,000.00
101-265-956-000	MISC/CONTINGENCY	0.00	0.00	100.00	0.00	100.00	100.00
101-265-963-000	PROPERTY TAXES - 125 E WASHING	0.00	0.00	0.00	0.00	0.00	0.00
101-265-963-001	PROP TAXES - MISC	0.00	0.00	0.00	0.00	0.00	0.00
101-265-963-002	PROPERTY PURCHASE	0.00	0.00	0.00	0.00	0.00	0.00
101-265-965-000	LIABILITY INSURANCE	16,536.76	12,380.20	16,000.00	11,039.32	4,960.68	15,540.05
101-265-969-000	TAX - PENALTY & INTEREST	0.00	0.00	0.00	0.00	0.00	0.00
101-265-970-000	CAPITAL OUTLAY	0.00	0.00	10,000.00	7,110.00	2,890.00	4,200.00
101-265-970-001	CAPITAL OUTLAY POLICE BLDG	0.00	0.00	0.00	0.00	0.00	0.00
101-265-970-002	CAPITAL OUTLAY MUNICIPAL BLDG	268,843.33	217,631.98	20,000.00	10,800.00	9,200.00	95,000.00
101-265-970-003	CAPITAL OUTLAY - DPW GARAGE	0.00	35,062.44	150,000.00	78,800.00	71,200.00	4,200.00
101-265-970-004	CAPITAL OUTLAY - ARPA FUNDS	0.00	184,427.56	0.00	0.00	0.00	0.00
101-265-995-000	BLDG EXP TRANSFER FROM WATER	-10,000.00	-10,000.00	-10,000.00	-10,000.00	0.00	10,000.00-
101-265-995-001	BLDG EXP TRANS FROM MOTOR POOL	-40,000.00	-40,000.00	-40,000.00	-40,000.00	0.00	40,000.00-
101-265-995-002	BLDG EXP TRANSF FROM FIRE FUND	-10,000.00	-10,000.00	-10,000.00	-10,000.00	0.00	10,000.00-
101-265-995-003	BLDG EXP TRANSFER FROM POLICE	-10,000.00	-10,000.00	-10,000.00	-10,000.00	0.00	10,000.00-
Total BUILDING & GROUNDS:		421,193.25	597,130.82	359,868.41	219,670.48	140,197.93	263,166.45

Account Number	Account Title	2023-24 Pri Year 2 Actual	2024-25 Pri Year Actual	2025-26 Cur Year Budget	2025-26 Cur Year Actual	Variance Budget-Actual	2026-27 Fut Year Budget
101-301-702-000	WAGES - FULL TIME	510,629.92	552,469.24	601,429.20	551,766.46	49,662.74	644,259.72
101-301-703-000	WAGES - PART TIME	2,438.07	2,618.67	34,800.00	19,426.40	15,373.60	44,100.00
101-301-703-001	WAGES - CROSSING GUARDS	12,875.00	12,637.50	16,200.00	15,298.05	901.95	16,200.00
101-301-704-000	WAGES-IN LIEU OF HOSPITALIZ	3,000.00	3,000.00	3,000.00	2,500.00	500.00	3,000.00
101-301-705-000	LONGEVITY	0.00	0.00	0.00	0.00	0.00	1,050.00

Account Number	Account Title	2023-24 Pri Year 2 Actual	2024-25 Pri Year Actual	2025-26 Cur Year Budget	2025-26 Cur Year Actual	Variance Budget-Actual	2026-27 Fut Year Budget
101-301-715-000	PAYROLL TAXES	38,882.28	40,942.45	51,123.48	42,122.33	9,001.15	55,189.66
101-301-716-000	HOSPITALIZATION INSURANCE	95,905.21	127,527.65	145,937.98	159,130.12	-13,192.14	231,481.10
101-301-717-000	LIFE INSURANCE	1,704.12	1,806.78	2,160.00	1,700.82	459.18	1,966.77
101-301-718-000	RETIREMENT	33,575.97	36,306.59	60,142.92	34,959.33	25,183.59	64,425.97
101-301-719-000	SHORT/LONG TERM DISABILITY	5,686.93	6,687.08	7,600.00	7,583.62	16.38	8,769.42
101-301-721-000	WORKER'S COMP INSURANCE	5,667.68	10,191.19	6,500.00	11,676.95	-5,176.95	11,900.00
101-301-725-000	UNIFORMS/UNIFORM EQUIPMENT	9,225.65	6,686.92	7,000.00	6,615.62	384.38	15,000.00
101-301-740-000	OFFICE SUPPLIES	2,452.13	2,288.12	2,600.00	2,305.57	294.43	3,500.00
101-301-741-000	OFFICE EQUIPMENT	0.00	0.00	0.00	0.00	0.00	.00
101-301-744-000	INVESTIGATIVE SUPPLIES	1,496.05	170.00	300.00	250.81	49.19	300.00
101-301-744-001	EMERGENCY/EQUIPMENT SUPPLIES	699.88	145.00	500.00	341.80	158.20	500.00
101-301-750-000	POLICE TECHNOLOGY	11,460.56	15,648.05	17,400.00	15,753.22	1,646.78	22,000.00
101-301-750-001	SOFTWARE MAINTENANCE AGEET	3,360.91	2,700.14	6,354.55	3,221.85	3,132.70	6,354.55
101-301-760-000	POSTAGE	129.63	232.19	300.00	353.32	-53.32	300.00
101-301-776-000	MAINTENANCE SUPPLIES	202.41	137.46	350.00	161.73	188.27	350.00
101-301-801-000	CONTRACTED SERVICES	5,283.14	4,207.66	5,055.00	5,385.48	-330.48	5,207.00
101-301-801-002	CONTRACTED SERV - JANITORIAL	2,383.48	2,600.12	2,817.00	2,291.25	525.75	.00
101-301-802-000	AUDIT	2,211.03	2,344.29	2,630.00	2,942.33	-312.33	2,950.00
101-301-853-000	TELEPHONE & PAGERS	1,466.71	2,956.96	4,700.00	4,509.27	190.73	4,824.04
101-301-854-000	RADIOS/RADIO REPAIRS	382.61	0.00	500.00	240.50	259.50	500.00
101-301-860-000	GAS/OILTIRES	21,569.60	22,933.89	23,000.00	13,760.51	9,239.49	23,000.00
101-301-922-000	WATER/SEWER/GARBAGE	0.00	0.00	0.00	0.00	0.00	.00
101-301-930-000	CONTRACTED REPAIRS	250.00	8,675.25	10,000.00	0.00	10,000.00	10,000.00
101-301-930-001	VEHICLE MAINTENANCE EXPENSE	9,116.31	3,163.82	6,000.00	6,139.96	-139.96	6,000.00
101-301-956-000	MISC/CONTINGENCY	301.00	279.00	350.00	272.76	77.24	350.00
101-301-959-000	CONTRIBUTION - THUMB NARCOTICS	1,000.00	1,000.00	1,000.00	1,000.00	0.00	1,000.00
101-301-960-000	EDUCATION & TRAINING, DUES	3,488.78	14,019.44	10,500.00	7,226.14	3,273.86	13,008.31
101-301-961-000	MEMBERSHIP DUES	0.00	0.00	0.00	0.00	0.00	.00
101-301-962-000	TRAVEL & LODGING	0.00	0.00	0.00	0.00	0.00	.00
101-301-963-000	TRAINING AMMUNITION	1,306.30	1,002.54	1,238.00	316.20	921.80	2,000.00
101-301-965-000	LIABILITY INSURANCE	40,080.74	41,562.72	42,000.00	32,464.31	9,535.69	45,700.02
101-301-965-001	VEHICLE INSURANCE	2,782.63	2,882.40	2,850.00	2,251.43	598.57	3,169.33
101-301-967-000	SHOP WITH A HERO	4,200.00	5,870.00	6,539.00	5,350.00	1,189.00	9,000.00
101-301-969-000	TAX - PENALTY & INTEREST	0.00	0.00	0.00	0.00	0.00	.00
101-301-970-000	CAPITAL OUTLAY	66,164.99	1,011.82	68,000.00	8,403.85	59,596.15	65,200.00
101-301-991-000	LEASE PAYMENT - PRINCIPAL	20,066.24	17,594.26	18,060.25	30,067.70	-12,007.45	27,945.00
101-301-994-000	LEASE PAYMENT - INTEREST	2,375.42	4,817.40	2,977.82	2,977.82	0.00	7,395.00
101-301-995-000	TRANSFER TO BLDG & GROUNDS	10,000.00	10,000.00	10,000.00	10,000.00	0.00	10,000.00

Account Number	Account Title	2023-24 Pri Year 2 Actual	2024-25 Pri Year Actual	2025-26 Cur Year Budget	2025-26 Cur Year Actual	Variance Budget-Actual	2026-27 Fut Year Budget
Total POLICE DEPT:							
		933,791.38	969,116.60	1,181,915.20	1,010,767.51	171,147.69	1,367,895.89
CODE ENFORCEMENT OFFICER							
101-371-702-000	CODE ENFORCEMENT WAGES	15,766.28	20,175.08	44,772.00	32,652.43	12,119.57	46,960.16
101-371-707-000	BLIGHT OFFICER WAGES	0.00	0.00	0.00	0.00	0.00	.00
101-371-715-000	PAYROLL TAXES	1,189.32	1,522.80	3,492.22	2,481.49	1,010.73	3,662.89
101-371-716-000	HOSPITALIZATION INSURANCE	877.98	919.20	1,002.55	986.04	16.51	1,087.87
101-371-717-000	LIFE INSURANCE	59.88	55.89	65.00	11.00	54.00	12.72
101-371-718-000	RETIREMENT	1,238.44	1,152.23	364.00	157.53	206.47	187.20
101-371-719-000	SHORT/LONG TERM DISABILITY	223.13	227.06	250.00	36.95	213.05	42.74
101-371-721-000	WORKER'S COMP INSURANCE	159.70	304.22	198.44	293.58	-95.14	300.00
101-371-740-000	OFFICE SUPPLIES	276.27	187.32	2,900.00	2,536.10	363.90	3,619.81
101-371-750-001	SOFTWARE MAINTENANCE AGREEME	1,459.75	421.90	2,288.55	1,203.59	1,084.96	1,399.84
101-371-760-000	POSTAGE	143.84	182.19	200.00	200.00	0.00	200.00
101-371-801-000	CONTRACTED SERVICES	100.00	0.00	18,000.00	5,228.96	12,771.04	18,000.00
101-371-853-000	TELEPHONE	332.99	374.34	830.00	741.46	88.54	830.36
101-371-860-000	GAS	877.78	1,105.91	2,360.00	189.85	2,170.15	2,360.00
101-371-900-000	PUBLICATIONS	0.00	0.00	0.00	0.00	0.00	.00
101-371-956-000	MISC/CONTINGENCY	7,975.50	16,511.73	100.00	0.00	100.00	100.00
101-371-960-000	EDUCATION AND TRAINING	0.00	0.00	0.00	0.00	0.00	440.00
101-371-961-000	MEMBERSHIP DUES	0.00	0.00	0.00	0.00	0.00	315.00
101-371-962-000	TRAVEL AND LODGING	0.00	0.00	0.00	0.00	0.00	1,935.45
101-371-969-000	TAX - PENALTY & INTEREST	0.00	0.00	0.00	0.00	0.00	.00
Total CODE ENFORCEMENT OFFICER:							
		30,660.86	43,139.87	76,822.76	46,718.98	30,103.78	81,454.04
PUBLIC WORKS							
101-441-702-000	WAGES	120,039.88	130,082.91	162,191.41	113,272.70	48,918.71	149,250.34
101-441-703-000	WAGES - PART TIME	1,084.50	5,197.50	6,786.00	75.00	6,711.00	2,700.00
101-441-704-000	WAGES - IN LIEU OF HOSPITALIZ	15.00	0.00	0.00	0.00	0.00	3,000.00
101-441-705-000	LONGEVITY	0.00	0.00	0.00	0.00	0.00	2,300.00
101-441-715-000	PAYROLL TAXES	8,200.78	9,665.81	13,180.24	8,562.45	4,617.79	12,086.13
101-441-716-000	HOSPITALIZATION INSURANCE	32,146.44	37,773.49	43,017.03	41,094.05	1,922.98	40,340.73
101-441-717-000	LIFE INSURANCE	470.32	488.40	557.80	493.94	63.86	591.23
101-441-718-000	RETIREMENT	8,488.81	9,878.69	16,219.14	9,181.26	7,037.88	14,925.03
101-441-719-000	SHORT/LONG TERM DISABILITY	1,404.87	1,641.45	1,858.31	1,875.73	-17.42	2,231.74
101-441-721-000	WORKER'S COMP INSURANCE	1,444.99	3,332.47	2,474.00	3,215.90	-741.90	3,300.00

Account Number	Account Title	2023-24 Pri Year 2 Actual	2024-25 Pri Year Actual	2025-26 Cur Year Budget	2025-26 Cur Year Actual	Variance Budget-Actual	2026-27 Fut Year Budget
101-441-725-000	UNIFORMS	2,942.53	1,523.05	4,400.00	2,016.68	2,383.32	3,900.00
101-441-740-000	OFFICE SUPPLIES	541.38	424.22	1,000.00	429.97	570.03	750.00
101-441-750-000	TECHNOLOGY	0.00	269.78	500.00	0.00	500.00	1,000.00
101-441-750-001	SOFTWARE MAINTENANCE AGREEMENT	2,193.41	858.54	3,099.55	2,037.64	1,061.91	2,549.84
101-441-760-000	POSTAGE	134.76	192.19	300.00	300.00	0.00	300.00
101-441-776-001	O&M SUPPLIES	7,995.93	5,682.23	10,000.00	1,892.05	8,107.95	5,000.00
101-441-777-000	STATE TESTING & PERMITS	0.00	0.00	1,000.00	60.00	940.00	.00
101-441-801-000	CONTRACTED SERVICES	3,328.72	3,093.65	5,000.00	3,590.99	1,409.01	5,000.00
101-441-801-002	CONTRACTED SERV - JANITORIAL	3,091.64	3,762.37	3,597.00	2,902.25	694.75	.00
101-441-802-000	AUDIT	646.52	694.68	850.00	944.23	-94.23	750.00
101-441-863-000	TELEPHONE	2,947.47	3,090.52	4,000.00	2,823.91	1,176.09	4,000.00
101-441-922-000	WATER/SEWER/GARBAGE	9,960.90	4,430.45	6,250.00	5,007.29	1,242.71	6,450.00
101-441-926-000	STREET LIGHTS - ELECTRIC	65,718.73	68,949.76	65,800.00	59,414.71	6,385.29	67,000.00
101-441-943-000	EQUIPMENT RENT	5,148.55	10,834.03	8,000.00	5,220.86	2,779.14	8,000.00
101-441-956-000	MISC/CONTINGENCY	80.00	76.50	100.00	0.00	100.00	100.00
101-441-960-000	EDUCATION AND TRAINING	4,510.60	1,225.00	7,500.00	50.00	7,450.00	5,000.00
101-441-961-000	MEMBERSHIP DUES	0.00	0.00	1,000.00	0.00	1,000.00	500.00
101-441-962-000	TRAVEL & LODGING	0.00	34.56	1,500.00	113.28	1,386.72	1,000.00
101-441-965-000	LIABILITY INSURANCE	4,797.15	4,974.52	4,800.00	3,885.56	914.44	5,469.70
101-441-969-000	TAX - PENALTY & INTEREST	0.00	0.00	0.00	0.00	0.00	.00
101-441-970-000	CAPITAL OUTLAY	0.00	0.00	1,000.00	0.00	1,000.00	1,000.00
Total PUBLIC WORKS:		287,333.88	308,116.77	375,980.48	268,460.45	107,520.03	348,494.74
SWIM POOL							
101-694-971-000	CDBG DOWNTOWN DEVELOPMENT	0.00	0.00	0.00	0.00	0.00	700,000.00
101-694-972-000	CDBG HOME OWNER ASSISTANCE	0.00	0.00	0.00	0.00	0.00	530,000.00
101-694-973-000	CDBG ADMINISTRATION	0.00	0.00	0.00	0.00	0.00	270,000.00
Total SWIM POOL:		0.00	0.00	0.00	0.00	0.00	1,500,000.00
PLANNING COMMISSION							
101-701-702-000	PLANNING COMMISSION WAGES	640.00	960.00	4,080.00	920.00	3,160.00	5,280.00
101-701-715-000	PAYROLL TAXES	48.96	73.44	318.24	62.36	255.88	411.84
101-701-721-000	WORKER'S COMP INSURANCE	43.64	43.69	50.00	42.16	7.84	50.00
101-701-740-000	OFFICE SUPPLIES	774.06	156.84	150.00	56.69	93.31	150.00
101-701-760-000	POSTAGE	12.87	150.00	200.00	200.00	0.00	200.00
101-701-801-000	CONTRACTED SERVICES	382.50	7,858.00	10,000.00	3,693.75	6,306.25	10,000.00

Account Number	Account Title	2023-24 Pri Year 2 Actual	2024-25 Pri Year Actual	2025-26 Cur Year Budget	2025-26 Cur Year Actual	Variance Budget-Actual	2026-27 Fut Year Budget
101-701-900-000	PRINTING & PUBLICATION	0.00	0.00	0.00	0.00	0.00	.00
101-701-960-000	EDUCATIONAL MATERIALS	0.00	0.00	0.00	0.00	0.00	.00
101-701-961-000	MEMBERSHIP DUES	0.00	0.00	0.00	0.00	0.00	.00
101-701-962-000	TRAVEL & LODGING	0.00	0.00	0.00	0.00	0.00	.00
101-701-969-000	TAX - PENALTY & INTEREST	0.00	0.00	0.00	0.00	0.00	.00
Total PLANNING COMMISSION:		1,902.03	9,241.97	14,798.24	4,974.96	9,823.28	16,091.84
ZONING ADMIN							
101-702-702-000	WAGES ZONING ADMIN	12,381.35	14,166.90	15,435.00	14,081.53	1,353.47	16,185.00
101-702-702-001	ZONING BOARD OF APPEALS WAGES	0.00	0.00	360.00	90.00	270.00	360.00
101-702-715-000	PAYROLL TAXES	924.49	1,060.03	1,232.01	1,059.71	172.30	1,290.51
101-702-716-000	HOSPITALIZATION INSURANCE	1,122.28	1,235.58	1,350.00	1,325.28	24.72	1,461.99
101-702-717-000	LIFE INSURANCE	35.88	35.88	40.00	32.89	7.11	38.03
101-702-718-000	RETIREMENT	1,184.06	1,362.62	1,543.50	1,358.66	184.84	1,618.50
101-702-719-000	SHORT/LONG TERM DISABILITY	154.38	166.12	165.00	159.72	5.28	184.69
101-702-721-000	WORKER'S COMP INSURANCE	119.65	281.15	370.00	271.32	98.68	300.00
101-702-740-000	OFFICE SUPPLIES	195.00	154.20	50.00	38.37	11.63	50.00
101-702-760-000	POSTAGE	127.46	182.19	200.00	200.00	0.00	200.00
101-702-801-000	CONTRACTED SERVICES	1,297.50	502.50	1,000.00	0.00	1,000.00	1,000.00
101-702-853-000	TELEPHONE	265.85	224.95	275.00	224.95	50.05	275.00
101-702-900-000	PRINTING & PUBLICATION	0.00	0.00	0.00	0.00	0.00	.00
101-702-956-000	MISC/CONTINGENCY	0.00	0.00	100.00	0.00	100.00	100.00
101-702-960-000	EDUCATION & TRAINING	1,245.00	440.00	1,500.00	690.00	810.00	1,500.00
101-702-961-000	MEMBERSHIP DUES	0.00	0.00	100.00	150.00	-50.00	100.00
101-702-962-000	TRAVEL & LODGING	256.40	411.66	900.00	266.72	633.28	1,000.00
101-702-969-000	TAX - PENALTY & INTEREST	0.00	0.00	0.00	0.00	0.00	.00
Total ZONING ADMIN:		19,309.30	20,223.78	24,620.51	19,949.15	4,671.36	25,663.72
COMMUNITY PROMOTIONS							
101-703-702-000	WAGES	5,030.46	5,232.80	7,708.36	7,559.65	148.71	9,600.00
101-703-703-000	WAGES - PART TIME	0.00	0.00	0.00	0.00	0.00	.00
101-703-715-000	PAYROLL TAXES	367.79	383.33	601.25	552.06	49.19	748.80
101-703-716-000	HOSPITALIZATION INSURANCE	0.00	0.00	0.00	0.00	0.00	.00
101-703-717-000	LIFE INSURANCE	0.00	0.00	0.00	0.00	0.00	.00
101-703-718-000	RETIREMENT	311.21	216.89	770.84	467.12	303.72	960.00
101-703-719-000	SHORT/LONG TERM DISABILITY	0.00	0.00	0.00	0.00	0.00	.00

Account Number	Account Title	2023-24 Pri Year 2 Actual	2024-25 Pri Year Actual	2025-26 Cur Year Budget	2025-26 Cur Year Actual	Variance Budget-Actual	2026-27 Fut Year Budget
101-703-721-000	WORKER'S COMP INSURANCE	0.00	0.00	0.00	0.00	0.00	.00
101-703-750-000	TECHNOLOGY	0.00	0.00	0.00	0.00	0.00	.00
101-703-760-000	POSTAGE	25.73	100.00	250.00	250.00	0.00	250.00
101-703-776-000	O&M SUPPLIES	1,563.30	785.35	1,000.00	428.01	571.99	1,000.00
101-703-801-000	CONTRACTED SERVICES	1,969.04	17.90	750.00	11.73	738.27	50.00
101-703-853-000	TELEPHONE	265.85	224.95	270.00	235.08	34.92	312.00
101-703-880-001	DDA LIGHTPOLE RELOCATE CONT	0.00	0.00	0.00	0.00	0.00	.00
101-703-900-000	PRINTING/PUBLICATION	6,583.68	8,308.80	9,600.00	8,643.58	956.42	9,600.00
101-703-920-000	ELECTRIC	539.08	460.49	440.00	508.52	-68.52	600.00
101-703-922-000	WATER/SEWER/SAN	2,959.60	2,237.34	3,000.00	1,505.83	1,494.17	3,200.00
101-703-943-000	EQUIPMENT RENT	2,369.24	5,397.82	10,000.00	7,355.42	2,644.58	7,800.00
101-703-956-000	MISC/CONTINGENCY	0.00	0.00	100.00	0.00	100.00	100.00
101-703-969-000	TAX - PENALTY & INTEREST	0.00	0.00	0.00	0.00	0.00	.00
101-703-970-000	CAPITAL OUTLAY	0.00	0.00	0.00	0.00	0.00	.00
101-703-998-000	DEVELOPMENT PROGRAM - ARPA	0.00	0.00	0.00	0.00	0.00	.00
101-703-998-001	SPECIAL PROGRAM(S) - ARPA	0.00	0.00	0.00	0.00	0.00	.00
Total COMMUNITY PROMOTIONS:		21,984.98	23,365.67	34,490.45	27,517.00	6,973.45	34,220.80
ECONOMIC DEVELOPMENT							
101-728-959-000	TRANSFER TO AIRPORT	15,956.00	17,389.00	17,750.00	17,743.00	7.00	19,000.00
101-728-959-001	TRANSFER TO EDC	6,500.00	6,500.00	6,500.00	0.00	6,500.00	8,000.00
Total ECONOMIC DEVELOPMENT:		22,456.00	23,889.00	24,250.00	17,743.00	6,507.00	27,000.00
PARKS & RECREATION							
101-751-702-000	WAGES-DPW	7,818.49	10,202.96	11,345.11	5,855.09	5,490.02	15,000.00
101-751-702-001	WAGES - FULL TIME	52.24	0.00	0.00	0.00	0.00	.00
101-751-703-000	WAGES - PART-TIME	782.00	23,858.08	45,390.80	35,950.00	9,440.80	44,335.20
101-751-715-000	PAYROLL TAXES	628.85	2,550.02	4,425.40	3,178.03	1,247.37	4,628.15
101-751-716-000	HOSPITALIZATION INSURANCE	1,640.02	1,854.84	2,469.43	2,037.48	431.95	2,210.61
101-751-717-000	LIFE INSURANCE	27.47	28.68	33.52	29.49	4.03	35.49
101-751-718-000	RETIREMENT	442.01	622.52	1,134.51	276.57	857.94	1,500.00
101-751-719-000	SHORT/LONG TERM DISABILITY	75.87	90.59	105.79	107.38	-1.59	128.47
101-751-721-000	WORKER'S COMP INSURANCE	64.30	701.72	560.00	673.00	-113.00	700.00
101-751-750-000	TECHNOLOGY	1,194.78	2,279.84	1,600.00	12.50	1,587.50	750.00
101-751-750-001	SOFTWARE MAINTENANCE AGREEMENT	0.00	376.76	560.00	492.61	67.39	700.00
101-751-760-000	POSTAGE	133.91	132.19	175.00	163.00	12.00	175.00

Account Number	Account Title	2023-24 Pri Year 2 Actual	2024-25 Pri Year Actual	2025-26 Cur Year Budget	2025-26 Cur Year Actual	Variance Budget-Actual	2026-27 Fut Year Budget
101-751-776-000	O&M SUPPLIES	4,375.39	4,995.70	5,000.00	624.02	4,375.98	21,000.00
101-751-776-002	TREES & SHRUBS	500.00	2,000.00	4,000.00	2,000.00	2,000.00	4,000.00
101-751-801-000	CONTRACTED SERVICES	44,163.67	20,598.75	30,000.00	18,995.00	11,005.00	31,000.00
101-751-802-000	AUDIT	369.63	388.64	420.00	419.49	0.51	500.00
101-751-853-000	TELEPHONE	0.00	0.00	0.00	0.00	0.00	360.00
101-751-900-000	PRINTING & PUBLICATION	0.00	0.00	0.00	0.00	0.00	.00
101-751-920-000	ELECTRIC	2,585.49	2,547.63	4,000.00	2,338.28	1,661.72	2,900.00
101-751-922-000	WATER/SEWER	2,849.82	3,149.71	7,500.00	3,222.95	4,277.05	6,400.00
101-751-943-000	EQUIPMENT RENT	10,039.03	10,515.61	10,000.00	5,720.82	4,279.18	12,000.00
101-751-955-000	SHUFFLEBOARD MAINTENANCE	0.00	0.00	0.00	0.00	0.00	.00
101-751-956-000	MISC/CONTINGENCY	0.00	50.69	100.00	0.00	100.00	100.00
101-751-957-000	RECREATION PROGRAMS	1,757.93	9,544.92	10,000.00	6,231.61	3,768.39	20,000.00
101-751-958-000	MUSIC IN THE PARK	3,200.00	5,622.21	9,850.00	7,150.00	2,700.00	9,850.00
101-751-960-000	EDUCATION & TRAINING	0.00	0.00	1,000.00	175.00	825.00	1,000.00
101-751-961-000	MEMBERSHIP DUES	0.00	0.00	200.00	0.00	200.00	200.00
101-751-962-000	TRAVEL & LODGING	0.00	0.00	500.00	0.00	500.00	1,200.00
101-751-965-000	LIABILITY INSURANCE	1,389.83	1,441.23	1,520.00	1,125.73	394.27	1,584.69
101-751-969-000	TAX - PENALTY & INTEREST	0.00	0.00	0.00	0.00	0.00	.00
101-751-970-000	CAPITAL OUTLAY	56,475.06	14,625.30	395,000.00	11,142.47	383,857.53	725,000.00
Total PARKS & RECREATION:		140,565.79	118,178.59	546,889.56	107,920.52	438,969.04	907,257.61

FAIRGROUNDS

101-753-702-000	WAGES	1,754.69	4,522.33	4,266.56	2,985.49	1,281.07	11,250.00
101-753-702-001	DPW WAGES FAIRTIME	185.91	227.68	275.00	186.75	88.25	600.00
101-753-703-000	WAGES - PART TIME	71.00	255.00	1,809.60	990.00	819.60	1,200.00
101-753-715-000	PAYROLL TAXES	143.07	352.38	495.39	306.18	189.21	1,017.90
101-753-716-000	HOSPITALIZATION INSURANCE	0.00	0.00	0.00	0.00	0.00	.00
101-753-717-000	LIFE INSURANCE	0.00	0.00	0.00	0.00	0.00	.00
101-753-718-000	RETIREMENT	128.86	304.39	454.16	211.14	243.02	1,185.00
101-753-719-000	SHORT/LONG TERM DISABILITY	0.00	0.00	0.00	0.00	0.00	.00
101-753-721-000	WORKER'S COMP INSURANCE	15.82	34.26	35.00	33.08	1.92	35.00
101-753-776-000	O&M SUPPLIES	28.30	153.56	250.00	78.45	171.55	250.00
101-753-801-000	CONTRACTED SERVICES	5,808.75	9,262.50	15,000.00	7,312.50	7,687.50	15,000.00
101-753-920-000	ELECTRIC	3,646.17	2,714.03	3,845.00	1,392.85	2,452.15	.00
101-753-922-000	WATER/SEWERS/GARBAGE	0.00	0.00	0.00	0.00	0.00	.00
101-753-930-000	CONTRACTED REPAIRS	0.00	0.00	0.00	0.00	0.00	.00
101-753-943-000	EQUIPMENT RENT	4,043.03	10,149.16	8,800.00	7,276.34	1,523.66	9,000.00

Account Number	Account Title	2023-24 Pri Year 2 Actual	2024-25 Pri Year Actual	2025-26 Cur Year Budget	2025-26 Cur Year Actual	Variance Budget-Actual	2026-27 Fut Year Budget
101-753-956-000	MISC/CONTINGENCY	0.00	0.00	0.00	0.00	0.00	.00
101-753-965-000	LIABILITY INSURANCE	1,120.80	1,162.24	1,181.12	907.82	273.30	1,277.94
101-753-969-000	TAX - PENALTY & INTEREST	0.00	0.00	0.00	0.00	0.00	.00
101-753-970-000	CAPITAL OUTLAY	0.00	0.00	0.00	0.00	0.00	.00
Total FAIRGROUNDS:		16,946.40	29,137.53	36,411.83	21,680.60	14,731.23	40,815.84
CHIPPEWA LANDING							
101-754-702-002	WAGES	511.65	961.27	1,500.00	1,989.86	-489.86	3,600.00
101-754-703-000	WAGES - PART TIME	0.00	1,117.50	3,619.20	420.00	3,199.20	3,600.00
101-754-715-000	PAYROLL TAXES	35.96	154.34	399.30	179.98	219.32	561.60
101-754-716-000	HOSPITALIZATION INSURANCE	0.00	0.00	0.00	0.00	0.00	.00
101-754-717-000	LIFE INSURANCE	0.00	0.00	0.00	0.00	0.00	.00
101-754-718-000	RETIREMENT	35.81	53.56	150.00	124.47	25.53	360.00
101-754-719-000	SHORT/LONG TERM DISABILITY	0.00	0.00	0.00	0.00	0.00	.00
101-754-721-000	WORKER'S COMP INSURANCE	3.96	4.23	10.00	8.26	1.74	10.00
101-754-776-000	O&M SUPPLIES	246.30	306.72	325.00	0.00	325.00	3,000.00
101-754-801-000	CONTRACTED SERVICES	5,518.75	9,262.50	9,000.00	7,999.20	1,060.80	9,500.00
101-754-920-000	ELECTRIC	425.40	423.78	1,000.00	437.24	562.76	600.00
101-754-943-000	EQUIPMENT RENT	617.49	2,047.05	2,500.00	4,127.98	-1,627.98	3,500.00
101-754-956-000	MISC/CONTINGENCY	0.00	0.00	0.00	0.00	0.00	.00
101-754-965-000	LIABILITY INSURANCE	552.96	573.40	575.00	447.88	127.12	630.48
101-754-969-000	TAX - PENALTY & INTEREST	0.00	0.00	0.00	0.00	0.00	.00
101-754-970-000	CAPITAL OUTLAY	0.00	1,613.98	0.00	0.00	0.00	.00
Total CHIPPEWA LANDING:		7,948.28	16,518.33	19,078.50	15,674.87	3,403.63	25,362.08
Revenues							
101-931-692-000	LOCAL SOURCE FUND BALANCE	0.00	0.00	0.00	0.00	0.00	.00
Revenues							
101-931-699-000	TRANSFER FROM FIRE FUND	0.00	0.00	0.00	0.00	0.00	.00
101-931-699-001	TRANSFER FROM SANITATION	0.00	0.00	0.00	0.00	0.00	.00
101-931-699-002	TRANSFER FROM MOTOR POOL	0.00	0.00	0.00	0.00	0.00	.00
101-931-699-003	TRANSFER FROM DDA	0.00	0.00	0.00	0.00	0.00	.00
101-931-699-004	TRANSFER FROM SEWER	0.00	0.00	0.00	0.00	0.00	.00
OPERATING TRANSFERS OUT							
101-966-995-000	TRANSFER TO MUNICIPAL	25,738.00	810,079.42	101,000.00	101,000.00	0.00	.00
101-966-995-001	TRANSFER TO DDA	0.00	0.00	0.00	0.00	0.00	.00

Account Number	Account Title	2023-24 Pri Year 2 Actual	2024-25 Pri Year Actual	2025-26 Cur Year Budget	2025-26 Cur Year Actual	Variance Budget-Actual	2026-27 Fut Year Budget
101-966-995-002	TRANSFER TO REFUSE	50,000.00	40,000.00	14,000.00	14,000.00	0.00	10,000.00
101-966-995-003	TRANSFER TO DEBT SERVICE	0.00	0.00	0.00	0.00	0.00	.00
101-966-995-004	TRANSFER TO FIRE FUND-CONTRACT	102,923.15	217,303.84	142,164.64	142,164.64	0.00	148,086.17
101-966-995-005	TRANSFER TO FIRE SAVINGS	228,003.00	0.00	165,500.00	165,500.00	0.00	138,000.00
101-966-995-006	TRANSFER TO MAJOR	0.00	0.00	0.00	0.00	0.00	.00
101-966-995-007	TRANSFER TO EQUIPMENT	57,411.00	205,406.61	135,000.00	0.00	135,000.00	.00
101-966-995-008	TRANSFER TO FUND BALANCE	0.00	0.00	0.00	0.00	0.00	.00
101-966-995-009	TRANSFER TO MUNICIPAL-SIDEWALK	0.00	131,250.00	200,000.00	200,000.00	0.00	.00
101-966-999-000	TRANSFER TO LOCAL	0.00	0.00	180,000.00	180,000.00	0.00	.00
Total OPERATING TRANSFERS OUT:		464,075.15	1,404,039.87	937,664.64	802,664.64	135,000.00	296,086.17
GENERAL FUND Revenue Total:		2,810,731.26	3,086,540.99	2,907,412.50	2,606,395.36	301,017.14	4,594,038.40
GENERAL FUND Expenditure Total:		2,766,742.82	4,019,451.97	4,097,136.94	2,984,172.22	1,112,966.72	5,425,462.18
Total GENERAL FUND:		43,988.44	-932,910.98	-1,189,726.44	-377,776.86	-811,949.58	831,423.78-

Account Number	Account Title	2023-24 Pri Year 2 Actual	2024-25 Pri Year Actual	2025-26 Cur Year Budget	2025-26 Cur Year Actual	Variance Budget-Actual	2026-27 Fut Year Budget
MAJOR STREETS FUND							
Revenues							
202-000-406-000	COUNTY ROAD LEVY	86,723.02	92,916.87	89,000.00	95,824.05	-6,824.05	89,000.00
Revenues							
202-000-546-000	STATE TRUNKLINE REIMBURSEMENT	11,923.05	36,602.47	20,000.00	48,423.13	-28,423.13	15,000.00
202-000-546-007	COLUMBIA ST-FEDERAL PORTION	0.00	247,109.88	0.00	0.00	0.00	.00
202-000-546-008	GRANTS STATE PORTION	0.00	0.00	0.00	0.00	0.00	250,000.00
Revenues							
202-000-574-000	STATE GAS TAX	424,298.85	464,589.76	435,544.24	374,486.25	61,057.99	656,117.75
202-000-574-001	TRANSFER % ST RD \$ TO LOCAL	-128,380.86	-178,528.93	-137,262.67	-153,871.40	16,608.73	328,058.00-
Revenues							
202-000-665-000	INTEREST & DIVIDEND INCOME	66,161.53	66,690.35	25,000.00	53,856.43	-28,856.43	25,000.00
Revenues							
202-000-675-000	MISC INCOME	0.00	0.00	0.00	0.00	0.00	.00
Revenues							
202-000-692-000	LOCAL SOURCE FUND BALANCE	0.00	0.00	0.00	0.00	0.00	.00
ST/STM CONST							
202-451-702-000	WAGES	93.83	76.76	412.65	43.38	369.27	900.00
202-451-715-000	PAYROLL TAXES	6.85	5.71	32.19	3.10	29.09	70.20
202-451-716-000	HOSPITALIZATION INSURANCE	0.00	0.00	0.00	0.00	0.00	.00
202-451-717-000	LIFE INSURANCE	0.00	0.00	0.00	0.00	0.00	.00
202-451-718-000	RETIREMENT	6.56	5.37	41.27	0.00	41.27	90.00
202-451-719-000	SHORT/LONG TERM DISABILITY	0.00	0.00	0.00	0.00	0.00	.00
202-451-721-000	WORKER'S COMP INSURANCE	0.00	0.00	0.00	0.00	0.00	.00
202-451-801-000	CONTRACTED SERVICES - CONST.	22,368.25	308,242.16	25,000.00	28,680.00	-3,680.00	570,000.00
202-451-801-001	CONTRACTED SERV - ENGINEERING	83,373.04	36,072.50	100,000.00	52,109.80	47,890.20	65,000.00
202-451-943-000	EQUIPMENT RENT	0.00	57.26	550.00	65.56	484.44	100.00
202-451-956-000	MISC/CONTINGENCY	0.00	0.00	0.00	0.00	0.00	.00
202-451-969-000	TAX - PENALTY & INTEREST	0.00	0.00	0.00	0.00	0.00	.00
Total ST/STM CONST:		105,848.53	344,459.76	126,036.11	80,901.84	45,134.27	636,160.20

NON-TRUNKLINE MAINT							
202-463-702-000	NON-TRUNKLINE MAINT WAGES	12,489.96	14,581.74	22,707.78	17,205.06	5,502.72	18,000.00
202-463-703-000	WAGES - PART TIME	0.00	0.00	0.00	0.00	0.00	.00
202-463-715-000	PAYROLL TAXES	888.95	1,059.62	1,771.21	1,250.58	520.63	1,404.00
202-463-716-000	HOSPITALIZATION INSURANCE	4,099.95	4,636.92	6,173.56	5,093.58	1,079.98	5,526.53
202-463-717-000	LIFE INSURANCE	68.75	71.88	83.79	73.83	9.96	88.79



Account Number	Account Title	2023-24 Pri Year 2 Actual	2024-25 Pri Year Actual	2025-26 Cur Year Budget	2025-26 Cur Year Actual	Variance Budget-Actual	2026-27 Fut Year Budget
202-463-718-000	RETIREMENT	779.37	843.44	2,270.78	932.66	1,338.12	1,800.00
202-463-719-000	SHORT/LONG TERM DISABILITY	189.72	226.50	264.48	268.50	-4.02	321.31
202-463-721-000	WORKER'S COMP INSURANCE	160.75	373.70	275.00	360.61	-85.61	375.00
202-463-776-000	O&M SUPPLIES	1,657.69	2,657.80	7,500.00	44.57	7,455.43	1,000.00
202-463-776-001	WINTER MAINT - SALT	6,003.00	5,538.26	7,500.00	6,059.69	1,440.31	8,000.00
202-463-776-002	TREES & SHRUBS	0.00	0.00	3,000.00	0.00	3,000.00	3,000.00
202-463-801-000	CONTRACTED SERVICES	936.00	14,152.50	7,500.00	8,665.83	-1,165.83	15,000.00
202-463-943-000	EQUIPMENT RENT	29,404.89	31,847.80	35,000.00	37,312.51	-2,312.51	35,000.00
202-463-956-000	MISC/CONTINGENCY	0.00	0.00	100.00	0.00	100.00	100.00
202-463-969-000	TAX - PENALTY & INTEREST	0.00	0.00	0.00	0.00	0.00	.00
Total NON-TRUNKLINE MAINT:		56,679.03	75,990.16	94,146.60	77,267.42	16,879.18	89,615.63

Account Number	Account Title	2023-24 Pri Year 2 Actual	2024-25 Pri Year Actual	2025-26 Cur Year Budget	2025-26 Cur Year Actual	Variance Budget-Actual	2026-27 Fut Year Budget
TRUNKLINE MAINTENANCE							
202-464-702-000	M81 ROUTINE MAINTENANCE WAGES	810.50	545.31	900.00	861.27	38.73	900.00
202-464-702-001	M24 ROUTINE MAINTENANCE WAGES	119.35	498.34	600.00	278.00	322.00	600.00
202-464-715-000	PAYROLL TAXES	66.33	74.02	117.00	83.04	33.96	117.00
202-464-716-000	HOSPITALIZATION INSURANCE	0.00	0.00	0.00	0.00	0.00	.00
202-464-717-000	LIFE INSURANCE	0.00	0.00	0.00	0.00	0.00	.00
202-464-718-000	RETIREMENT	47.42	59.02	150.00	60.71	89.29	150.00
202-464-719-000	SHORT/LONG TERM DISABILITY	0.00	0.00	0.00	0.00	0.00	.00
202-464-721-000	WORKER'S COMP INSURANCE	0.00	0.00	0.00	0.00	0.00	.00
202-464-776-000	O&M SUPPLIES	0.00	0.00	0.00	1,358.21	-1,358.21	1,000.00
202-464-801-000	CONTRACTED SERVICES	0.00	0.00	0.00	0.00	0.00	7,500.00
202-464-943-000	M81 ROUTINE MAINT EQUIP RENTAL	1,736.92	1,043.30	1,500.00	598.75	901.25	1,500.00
202-464-943-001	M24 ROUTINE MAINT EQUIP RENTAL	0.00	0.00	500.00	683.36	-183.36	500.00
202-464-969-000	TAX - PENALTY & INTEREST	0.00	0.00	0.00	0.00	0.00	.00
Total TRUNKLINE MAINTENANCE:		2,780.52	2,219.99	3,767.00	3,923.34	-156.34	12,267.00

Account Number	Account Title	2023-24 Pri Year 2 Actual	2024-25 Pri Year Actual	2025-26 Cur Year Budget	2025-26 Cur Year Actual	Variance Budget-Actual	2026-27 Fut Year Budget
TRUNKLINE SWEEPING							
202-466-702-000	M81 SWEEPING WAGES	416.44	997.54	900.00	994.95	-94.95	2,250.00
202-466-702-001	M24 SWEEPING WAGES	125.10	841.42	600.00	506.27	93.73	1,650.00
202-466-715-000	PAYROLL TAXES	38.01	132.46	117.00	106.28	10.72	304.20
202-466-716-000	HOSPITALIZATION INSURANCE	0.00	0.00	0.00	0.00	0.00	.00
202-466-717-000	LIFE INSURANCE	0.00	0.00	0.00	0.00	0.00	.00
202-466-718-000	RETIREMENT	37.91	128.74	150.00	104.65	45.35	390.00
202-466-719-000	SHORT/LONG TERM DISABILITY	0.00	0.00	0.00	0.00	0.00	.00

Account Number	Account Title	2023-24 Pri Year 2 Actual	2024-25 Pri Year Actual	2025-26 Cur Year Budget	2025-26 Cur Year Actual	Variance Budget-Actual	2026-27 Fut Year Budget
202-466-721-000	WORKER'S COMP INSURANCE	0.00	0.00	0.00	0.00	0.00	.00
202-466-943-000	M81 SWEEPING EQUIP RENTAL	2,477.09	6,082.27	7,500.00	4,314.26	3,185.74	7,500.00
202-466-943-001	M24 SWEEPING EQUIP RENTAL	0.00	1,443.88	2,500.00	1,831.68	668.32	2,500.00
202-466-969-000	TAX - PENALTY & INTEREST	0.00	0.00	0.00	0.00	0.00	.00

Total TRUNKLINE SWEEPING: 3,094.55 9,626.31 11,767.00 7,858.09 3,908.91 14,594.20

TREE TRIMMING

202-470-702-000	M81 TREE TRIMMING WAGES	0.00	0.00	400.00	418.28	-18.28	600.00
202-470-702-001	M81 TREE CUTTING WAGES	0.00	0.00	0.00	0.00	0.00	.00
202-470-702-002	M24 TREE CUTTING WAGES	0.00	0.00	0.00	0.00	0.00	.00
202-470-702-003	M24 TREE TRIMMING WAGES	0.00	0.00	2,500.00	2,270.86	229.14	300.00
202-470-715-000	PAYROLL TAXES	0.00	0.00	210.00	193.03	16.97	70.20
202-470-716-000	HOSPITALIZATION INSURANCE	0.00	0.00	0.00	0.00	0.00	.00
202-470-717-000	LIFE INSURANCE	0.00	0.00	0.00	0.00	0.00	.00
202-470-718-000	RETIREMENT	0.00	0.00	250.00	188.22	61.78	90.00
202-470-719-000	SHORT/LONG TERM DISABILITY	0.00	0.00	0.00	0.00	0.00	.00
202-470-721-000	WORK COMP	0.00	0.00	0.00	0.00	0.00	.00
202-470-776-000	TREE SUPPLIES	0.00	0.00	0.00	0.00	0.00	.00
202-470-943-000	M81 TREE TRIMMING EQUIP RENTAL	0.00	0.00	0.00	441.16	-441.16	750.00
202-470-943-001	M81 TREE CUTTING EQUIP RENTAL	0.00	0.00	0.00	0.00	0.00	.00
202-470-943-002	M24 TREE CUTTING EQUIP RENTAL	0.00	0.00	0.00	0.00	0.00	.00
202-470-943-003	M24 TREE TRIMMING EQUIP RENTAL	0.00	0.00	5,000.00	4,463.30	536.70	1,500.00
202-470-956-000	MISC/CONTINGENCY	0.00	0.00	0.00	0.00	0.00	.00

Total TREE TRIMMING: 0.00 0.00 8,360.00 7,974.85 385.15 3,310.20

SIGN MAINTENANCE

202-475-702-000	M81 SIGN MAINTENANCE WAGES	46.04	0.00	150.00	0.00	150.00	150.00
202-475-702-001	M24 SIGN MAINTENANCE WAGES	0.00	119.69	150.00	0.00	150.00	150.00
202-475-715-000	PAYROLL TAXES	3.52	8.58	23.40	0.00	23.40	23.40
202-475-716-000	HOSPITALIZATION INSURANCE	0.00	0.00	0.00	0.00	0.00	.00
202-475-717-000	LIFE INSURANCE	0.00	0.00	0.00	0.00	0.00	.00
202-475-718-000	RETIREMENT	3.22	8.37	30.00	0.00	30.00	30.00
202-475-719-000	SHORT/LONG TERM DISABILITY	0.00	0.00	0.00	0.00	0.00	.00
202-475-721-000	WORKER'S COMP INSURANCE	0.00	0.00	0.00	0.00	0.00	.00
202-475-776-000	SUPPLIES	0.00	0.00	0.00	0.00	0.00	.00
202-475-801-000	CONTRACTED SERVICES	0.00	0.00	0.00	0.00	0.00	.00

Account Number	Account Title	2023-24 Pri Year 2 Actual	2024-25 Pri Year Actual	2025-26 Cur Year Budget	2025-26 Cur Year Actual	Variance Budget-Actual	2026-27 Fut Year Budget
202-475-943-000	M81 TRAFFIC SIGNS EQUIP RENTAL	24.05	36.81	100.00	0.00	100.00	100.00
202-475-943-001	M24 TRAFFIC SIGNS EQUIP RENTAL	0.00	0.00	0.00	0.00	0.00	100.00
Total SIGN MAINTENANCE:		76.83	173.45	453.40	0.00	453.40	553.40

Account Number	Account Title	2023-24 Pri Year 2 Actual	2024-25 Pri Year Actual	2025-26 Cur Year Budget	2025-26 Cur Year Actual	Variance Budget-Actual	2026-27 Fut Year Budget
M81 SNOW/ICE SCRAPING							
202-479-702-000	M81 SNOW/ICE SCRAPING WAGES	739.34	3,541.84	3,500.00	3,923.85	-423.85	4,500.00
202-479-702-001	M81 SNOW/ICE HAULING WAGES	0.00	98.38	1,000.00	1,517.30	-517.30	2,160.00
202-479-702-002	M24 SNOW/ICE HAULING WAGES	0.00	39.43	50.00	12.48	37.52	.00
202-479-702-003	M24 SNOW/ICE SCRAPING WAGES	523.80	1,059.84	1,500.00	1,275.23	224.77	2,250.00
202-479-715-000	PAYROLL TAXES	90.18	338.07	401.70	432.68	-30.98	694.98
202-479-716-000	HOSPITALIZATION INSURANCE	0.00	0.00	0.00	0.00	0.00	.00
202-479-717-000	LIFE INSURANCE	0.00	0.00	0.00	0.00	0.00	.00
202-479-718-000	RETIREMENT	41.48	85.96	515.00	90.86	424.14	891.00
202-479-719-000	SHORT/LONG TERM DISABILITY	0.00	0.00	0.00	0.00	0.00	.00
202-479-721-000	WORKER'S COMP INSURANCE	0.00	0.00	0.00	0.00	0.00	.00
202-479-776-000	SUPPLIES	0.00	0.00	0.00	0.00	0.00	.00
202-479-801-000	CONTRACTED SERVICES	0.00	0.00	5,000.00	2,090.00	2,910.00	5,000.00
202-479-943-000	M81 WINTER SCRAPING EQ RENTAL	2,249.78	8,956.21	7,500.00	7,433.99	66.01	7,500.00
202-479-943-001	M81 WINTER HAULING EQ RENTAL	0.00	0.00	2,000.00	1,584.78	415.22	2,500.00
202-479-943-002	M24 WINTER HAULING EQ RENTAL	0.00	70.42	150.00	35.60	114.40	150.00
202-479-943-003	M24 WINTER SCRAPING EQ RENTAL	1,340.63	2,406.44	2,500.00	2,767.08	-267.08	3,000.00
202-479-956-000	MISC/CONTINGENCY	0.00	0.00	100.00	0.00	100.00	100.00
202-479-969-000	TAX - PENALTY & INTEREST	0.00	0.00	0.00	0.00	0.00	.00
Total M81 SNOW/ICE SCRAPING:		4,985.21	16,596.59	24,216.70	21,163.85	3,052.85	28,745.98

Account Number	Account Title	2023-24 Pri Year 2 Actual	2024-25 Pri Year Actual	2025-26 Cur Year Budget	2025-26 Cur Year Actual	Variance Budget-Actual	2026-27 Fut Year Budget
ADMINISTRATION							
202-483-702-000	WAGES - ADMINISTRATION	25,426.62	28,084.92	29,828.99	26,269.71	3,559.28	30,787.52
202-483-715-000	PAYROLL TAXES	1,782.88	2,056.13	2,326.66	1,923.15	403.51	2,401.43
202-483-716-000	HOSPITALIZATION INSURANCE	4,159.80	4,813.97	5,260.00	5,163.06	96.94	5,694.62
202-483-717-000	LIFE INSURANCE	80.63	84.96	85.00	77.88	7.12	90.06
202-483-718-000	RETIREMENT	2,246.40	2,692.97	2,992.90	2,584.02	398.88	3,078.75
202-483-719-000	SHORT/LONG TERM DISABILITY	323.08	367.28	365.00	356.73	8.27	412.51
202-483-721-000	WORKER'S COMP INSURANCE	254.62	587.65	560.00	567.11	-7.11	590.00
202-483-740-000	OFFICE SUPPLIES	173.44	76.40	175.00	45.80	129.20	175.00
202-483-760-000	POSTAGE	124.55	132.19	150.00	150.00	0.00	150.00
202-483-801-000	CONTRACTED SERVICES	380.47	0.00	500.00	0.00	500.00	500.00

Account Number	Account Title	2023-24 Pri Year 2 Actual	2024-25 Pri Year Actual	2025-26 Cur Year Budget	2025-26 Cur Year Actual	Variance Budget-Actual	2026-27 Fut Year Budget
202-483-801-001	CONTRACTED SERVICES-LED LIGHTS	0.00	17,488.05	5,000.00	2,746.10	2,253.90	45,000.00
202-483-802-000	AUDIT	1,912.39	1,592.91	2,200.00	984.53	1,215.47	2,500.00
202-483-853-000	TELEPHONE	354.71	310.07	375.00	321.75	53.25	375.00
202-483-965-000	LIABILITY INSURANCE	2,072.03	2,148.64	2,100.00	1,678.29	421.71	2,362.53
202-483-969-000	TAX - PENALTY & INTEREST	0.00	0.00	0.00	0.00	0.00	.00
202-483-970-000	CAPITAL OUTLAY	0.00	0.00	47,000.00	47,917.65	-917.65	35,500.00
Total ADMINISTRATION:		39,291.62	60,436.14	98,908.55	90,785.78	8,122.77	129,617.42
OPERATING TRANSFERS OUT							
202-966-995-000	TRANSFER TO FUND BALANCE	0.00	0.00	0.00	0.00	0.00	.00
202-966-995-001	TRANSFER TO FUND BALANCE	0.00	0.00	0.00	0.00	0.00	.00
Total OPERATING TRANSFERS OUT:		0.00	0.00	0.00	0.00	0.00	.00
MAJOR STREETS FUND Revenue Total:		450,725.59	729,380.40	432,281.57	418,718.46	13,563.11	707,059.75
MAJOR STREETS FUND Expenditure Total:		212,756.29	509,502.40	367,655.36	289,875.17	77,780.19	914,864.03
Total MAJOR STREETS FUND:		247,969.30	219,878.00	64,626.21	128,843.29	-64,217.08	207,804.28

Account Number	Account Title	2023-24 Pri Year Actual	2024-25 Pri Year Actual	2025-26 Cur Year Budget	2025-26 Cur Year Actual	Variance Budget-Actual	2026-27 Fut Year Budget
LOCAL STREETS FUND							
Revenues							
203-000-406-000	COUNTY BRIDGE LEVY	43,168.43	46,251.57	45,000.00	47,698.69	-2,698.69	45,000.00
Revenues							
203-000-546-000	TRANS % MAJOR ST RD \$\$	128,380.86	178,528.93	137,262.67	153,871.40	-16,608.73	328,058.00
Revenues							
203-000-548-000	METRO ACTS FUNDS	18,512.97	20,767.30	15,000.00	0.00	15,000.00	15,000.00
Revenues							
203-000-574-000	STATE GAS TAX	170,780.01	173,978.14	172,883.67	140,282.35	32,601.32	180,743.45
Revenues							
203-000-665-000	INTEREST & DIVIDEND INCOME	12,548.01	14,981.14	5,000.00	15,749.19	-10,749.19	5,000.00
Revenues							
203-000-675-000	MISC INCOME	0.00	0.00	0.00	0.00	0.00	.00
Revenues							
203-000-682-000	OTHER STATE GRANTS	0.00	0.00	0.00	250,000.00	-250,000.00	.00
203-000-682-007	TRANSFER FROM GENERAL	0.00	0.00	180,000.00	180,000.00	0.00	.00
Revenues							
203-000-692-000	LOCAL SOURCE FUND BALANCE	0.00	0.00	0.00	0.00	0.00	.00
ST/STM MTNCE							
203-463-702-000	WAGES	30,581.52	36,794.57	35,000.00	41,950.52	-6,950.52	39,000.00
203-463-703-000	WAGES - PART TIME	3,027.00	2,760.00	4,524.00	3,420.00	1,104.00	4,500.00
203-463-715-000	PAYROLL TAXES	2,436.14	2,852.98	3,082.87	3,304.88	-222.01	3,393.00
203-463-716-000	HOSPITALIZATION INSURANCE	4,919.95	5,564.40	7,408.28	6,112.38	1,295.90	6,631.84
203-463-717-000	LIFE INSURANCE	82.45	86.16	100.55	88.58	11.97	106.59
203-463-718-000	RETIREMENT	1,974.94	2,295.80	3,500.00	2,664.11	835.89	3,900.00
203-463-719-000	SHORT/LONG TERM DISABILITY	227.64	271.82	317.38	322.19	-4.81	385.54
203-463-721-000	WORKER'S COMP INSURANCE	192.90	448.44	235.00	432.75	-197.75	450.00
203-463-776-000	O&M SUPPLIES	1,585.12	2,821.98	10,000.00	1,491.47	8,508.53	7,500.00
203-463-776-001	MAINTENANCE SUPPLIES - SALT	5,557.57	6,412.74	7,500.00	7,016.48	483.52	10,000.00
203-463-776-002	TREES & SHRUBS	0.00	0.00	0.00	0.00	0.00	.00
203-463-801-000	CONTRACTED SERVICES	84,900.00	19,010.00	650,000.00	48,427.80	601,572.20	355,000.00
203-463-801-001	CONTRACTED SERV - ENGINEERING	0.00	0.00	100,000.00	41,376.00	58,624.00	65,000.00
203-463-801-004	CONTRACTED SERV- LINC/HOW/NORM	0.00	0.00	0.00	0.00	0.00	.00
203-463-943-000	EQUIPMENT RENT	61,188.08	65,293.30	60,000.00	65,454.05	-5,454.05	65,000.00
203-463-956-000	MISC/CONTINGENCY	0.00	0.00	500.00	0.00	500.00	500.00
203-463-969-000	TAX - PENALTY & INTEREST	0.00	0.00	0.00	0.00	0.00	.00

Account Number	Account Title	2023-24 Pri Year 2 Actual	2024-25 Pri Year Actual	2025-26 Cur Year Budget	2025-26 Cur Year Actual	Variance Budget-Actual	2026-27 Fut Year Budget
Total ST/STM MTNCE:							
		196,673.31	144,612.79	882,168.08	222,061.21	660,106.87	561,366.97
ADMINISTRATION							
203-483-702-000	WAGES ADMINISTRATION	25,426.62	28,084.92	29,828.99	26,269.71	3,559.28	30,787.52
203-483-715-000	PAYROLL TAXES	1,782.88	2,056.13	2,326.66	1,923.15	403.51	2,401.43
203-483-716-000	HOSPITALIZATION INSURANCE	4,159.81	4,813.97	5,260.00	5,163.06	96.94	5,694.62
203-483-717-000	LIFE INSURANCE	80.63	84.96	85.00	77.88	7.12	90.06
203-483-718-000	RETIREMENT	2,246.40	2,692.97	2,982.90	2,584.02	398.88	3,078.75
203-483-719-000	SHORT/LONG TERM DISABILITY	323.08	367.28	365.00	356.73	8.27	412.51
203-483-721-000	WORKER'S COMP INSURANCE	254.62	587.45	460.00	566.90	-106.90	590.00
203-483-740-000	OFFICE SUPPLIES	173.44	76.39	150.00	45.80	104.20	150.00
203-483-760-000	POSTAGE	120.26	132.19	150.00	150.00	0.00	150.00
203-483-801-000	CONTRACTED SERVICES	380.47	0.00	500.00	0.00	500.00	500.00
203-483-802-000	AUDIT	1,625.97	1,315.98	1,620.00	847.83	772.17	2,000.00
203-483-853-000	TELEPHONE	296.23	350.98	351.12	321.75	29.37	351.00
203-483-956-000	MISC/CONTINGENCY	0.00	0.00	1,000.00	0.00	1,000.00	1,000.00
203-483-965-000	LIABILITY INSURANCE	3,286.75	3,408.28	3,344.51	2,662.18	682.33	3,747.55
203-483-969-000	TAX - PENALTY & INTEREST	0.00	0.00	0.00	0.00	0.00	.00
Total ADMINISTRATION:							
		40,157.16	43,971.50	48,424.18	40,969.01	7,455.17	50,953.44
OPERATING TRANSFER OUT							
203-966-995-000	TRANSFER TO FUND BALANCE	0.00	0.00	0.00	0.00	0.00	.00
Total OPERATING TRANSFER OUT:							
		0.00	0.00	0.00	0.00	0.00	.00
LOCAL STREETS FUND Revenue Total:							
		373,390.28	434,507.08	555,146.34	787,601.63	-232,455.29	573,801.45
LOCAL STREETS FUND Expenditure Total:							
		236,830.47	188,584.29	930,592.26	263,030.22	667,562.04	612,320.41
Total LOCAL STREETS FUND:							
		136,559.81	245,922.79	-375,445.92	524,571.41	-900,017.33	38,518.96-

Account Number	Account Title	2023-24 Pri Year 2 Actual	2024-25 Pri Year Actual	2025-26 Cur Year Budget	2025-26 Cur Year Actual	Variance Budget-Actual	2026-27 Fut Year Budget
MUNICIPAL STREETS FUND							
Revenues							
204-000-451-004	SPECIAL ASSESSMENTS 2021	12,892.97	2,354.25	0.00	1,125.89	-1,125.89	.00
204-000-451-005	SPECIAL ASSESSMENTS 2022	13,217.21	15,737.67	5,000.00	2,160.53	2,839.47	.00
204-000-451-006	SPECIAL ASSESSMENTS 2024	0.00	0.00	7,500.00	0.00	7,500.00	3,500.00
204-000-451-007	SPECIAL ASSESSMENT 2025	0.00	0.00	10,000.00	18,017.68	-8,017.68	11,359.00
Revenues							
204-000-474-000	SIDEWALK ASSESSMENT INT	1,256.71	1,164.15	0.00	272.36	-272.36	567.95
Revenues							
204-000-652-000	PARKING VIOLATION REVENUE	0.00	60.00	0.00	30.00	-30.00	.00
Revenues							
204-000-665-000	INTEREST & DIVIDEND INCOME	1,562.21	20,000.49	5,000.00	5,555.31	-555.31	5,000.00
Revenues							
204-000-675-000	MISC INCOME	0.00	0.00	0.00	3,546.06	-3,546.06	.00
Revenues							
204-000-692-000	LOCAL SOURCE FUND BALANCE	0.00	0.00	0.00	0.00	0.00	.00
Revenues							
204-000-699-001	TRANSFER FROM GENERAL	25,738.00	131,250.00	0.00	0.00	0.00	.00
204-000-699-003	TRANSFER FROM GENERAL	0.00	810,079.42	0.00	0.00	0.00	.00
SIDEWALK							
204-442-702-000	SIDEWALK REPAIR/MAINT WAGES	586.80	2,095.76	11,624.67	2,725.62	8,899.05	9,750.00
204-442-707-000	SIDEWALK CONSTRUCTION WAGES	78.36	26.02	0.00	0.00	0.00	.00
204-442-715-000	PAYROLL TAXES	48.68	152.51	906.72	203.80	702.92	760.50
204-442-716-000	HOSPITALIZATION INSURANCE	2,459.97	2,782.20	3,704.14	3,056.16	647.98	3,315.92
204-442-717-000	LIFE INSURANCE	41.21	43.08	60.00	44.29	15.71	52.30
204-442-718-000	RETIREMENT	46.84	117.22	1,162.47	168.81	993.66	975.00
204-442-719-000	SHORT/LONG TERM DISABILITY	113.82	135.92	195.00	161.15	33.85	192.84
204-442-721-000	WORKER'S COMP INSURANCE	96.45	224.21	220.00	216.37	3.63	225.00
204-442-776-000	SUPPLIES & MATERIALS	0.00	1,039.09	1,500.00	0.00	1,500.00	1,500.00
204-442-801-000	CONTRACTED SERVICES	2,460.00	58,603.75	344,000.00	159,080.55	184,919.45	.00
204-442-801-001	CONTRACTED SERV - ENGINEERING	0.00	0.00	0.00	0.00	0.00	.00
204-442-943-000	EQUIPMENT RENT	664.84	4,153.47	5,000.00	7,559.67	-2,559.67	5,000.00
204-442-956-000	MISC/CONTINGENCY	0.00	0.00	500.00	0.00	500.00	500.00
204-442-969-000	TAX - PENALTY & INTEREST	0.00	0.00	0.00	0.00	0.00	.00

Total SIDEWALK:

6,596.77	69,373.23	368,873.00	173,216.42	195,656.58	22,271.56
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Account Number	Account Title	2023-24 Pri Year 2 Actual	2024-25 Pri Year Actual	2025-26 Cur Year Budget	2025-26 Cur Year Actual	Variance Budget-Actual	2026-27 Fut Year Budget
204-443-702-000	ALLEYS REPAIR/MAINT WAGES	808.27	939.49	1,500.00	1,501.58	-1.58	1,860.00
204-443-707-000	ALLEYS CONSTRUCTION WAGES	0.00	0.00	0.00	0.00	0.00	.00
204-443-715-000	PAYROLL TAXES	56.85	66.78	125.00	110.38	14.62	145.08
204-443-716-000	HOSPITALIZATION INSURANCE	0.00	0.00	0.00	0.00	0.00	.00
204-443-717-000	LIFE INSURANCE	0.00	0.00	0.00	0.00	0.00	.00
204-443-718-000	RETIREMENT	47.00	62.59	100.00	99.98	0.02	186.00
204-443-719-000	SHORT/LONG TERM DISABILITY	0.00	0.00	0.00	0.00	0.00	.00
204-443-721-000	WORKER'S COMP INSURANCE	0.00	0.00	0.00	0.00	0.00	.00
204-443-776-000	SUPPLIES & MATERIALS	0.00	956.39	1,000.00	0.00	1,000.00	1,000.00
204-443-801-000	CONTRACTED SERVICES	1,000.00	0.00	10,000.00	0.00	10,000.00	5,000.00
204-443-801-001	CONTRACTED SERV - ENGINEERING	0.00	0.00	0.00	0.00	0.00	.00
204-443-943-000	EQUIPMENT RENT	2,278.15	2,449.92	2,500.00	2,707.82	-207.82	3,000.00
204-443-956-000	MISC/CONTINGENCY	0.00	0.00	0.00	0.00	0.00	.00
204-443-969-000	TAX - PENALTY & INTEREST	0.00	0.00	0.00	0.00	0.00	.00
Total ALLEYS:		4,190.27	4,475.17	15,225.00	4,419.76	10,805.24	11,191.08
PARKING LOTS							
204-444-702-000	PARKING LOTS REPAIR/MAIN WAGES	5,961.45	14,850.21	15,000.00	14,605.34	394.66	9,300.00
204-444-707-000	PARKING LOT CONST WAGES	0.00	0.00	0.00	0.00	0.00	.00
204-444-715-000	PAYROLL TAXES	429.17	1,064.44	1,170.00	1,055.67	114.33	725.40
204-444-716-000	HOSPITALIZATION INSURANCE	0.00	0.00	0.00	0.00	0.00	.00
204-444-717-000	LIFE INSURANCE	0.00	0.00	0.00	0.00	0.00	.00
204-444-718-000	RETIREMENT	345.66	777.07	1,500.00	763.38	736.62	930.00
204-444-719-000	SHORT/LONG TERM DISABILITY	0.00	0.00	0.00	0.00	0.00	.00
204-444-721-000	WORKER'S COMP INSURANCE	0.00	0.00	0.00	0.00	0.00	.00
204-444-776-000	SUPPLIES/MATERIALS	47.64	993.77	1,500.00	59.50	1,440.50	2,500.00
204-444-776-001	WINTER MAINT - SALT	5,590.86	2,623.40	5,000.00	2,870.38	2,129.62	5,000.00
204-444-801-000	CONTRACTED SERVICES	0.00	452,304.66	160,000.00	85,083.50	74,916.50	12,500.00
204-444-801-001	CONTRACTED SERV - ENGINEERING	0.00	0.00	0.00	0.00	0.00	.00
204-444-920-000	ELECTRIC - PARKING LOTS	2,331.33	2,039.01	3,250.00	2,453.75	796.25	3,250.00
204-444-943-000	EQUIPMENT RENTAL	18,486.83	50,056.16	25,000.00	41,142.67	-16,142.67	25,000.00
204-444-956-000	MISC/CONTINGENCY	0.00	0.00	0.00	0.00	0.00	.00
204-444-969-000	TAX - PENALTY & INTEREST	0.00	0.00	0.00	0.00	0.00	.00
Total PARKING LOTS:		33,192.94	524,708.72	212,420.00	148,034.19	64,385.81	59,205.40

Account Number	Account Title	2023-24 Pri Year 2 Actual	2024-25 Pri Year Actual	2025-26 Cur Year Budget	2025-26 Cur Year Actual	Variance Budget-Actual	2026-27 Fut Year Budget
204-483-702-000	WAGES ADMIN	9,705.87	10,682.25	11,000.00	9,491.82	1,508.18	11,360.65
204-483-715-000	PAYROLL TAXES	620.89	771.03	858.00	682.90	175.10	886.13
204-483-716-000	HOSPITALIZATION INSURANCE	2,353.49	2,397.06	2,620.00	2,570.76	49.24	2,835.29
204-483-717-000	LIFE INSURANCE	31.35	32.28	35.00	29.59	5.41	34.22
204-483-718-000	RETIREMENT	755.59	988.26	1,100.00	942.74	157.26	1,136.07
204-483-719-000	SHORT/LONG TERM DISABILITY	127.33	141.35	140.00	137.39	2.61	158.87
204-483-721-000	WORKER'S COMP INSURANCE	98.28	220.82	120.00	213.09	-93.09	225.00
204-483-740-000	OFFICE SUPPLIES	34.07	7.36	150.00	1.66	148.34	150.00
204-483-760-000	POSTAGE	120.26	132.19	150.00	150.00	0.00	150.00
204-483-801-000	CONTRACTED SERVICES	380.47	0.00	500.00	0.00	500.00	500.00
204-483-802-000	AUDIT	821.28	486.65	798.00	855.95	-57.95	1,000.00
204-483-853-000	TELEPHONE	285.85	224.95	250.00	224.95	25.05	275.00
204-483-900-000	PRINTING & PUBLICATION	0.00	3,591.00	500.00	0.00	500.00	500.00
204-483-956-000	MISC/CONTINGENCY	0.00	0.00	0.00	0.00	0.00	.00
204-483-965-000	LIABILITY INSURANCE	1,159.02	1,201.88	1,200.00	938.77	261.23	1,321.51
204-483-969-000	TAX - PENALTY & INTEREST	0.00	0.00	0.00	0.00	0.00	.00
Total ADMIN:		16,473.75	20,887.08	19,421.00	16,239.62	3,181.38	20,532.74
Revenues							
204-931-699-000	TRANSFER FROM GENERAL	0.00	0.00	101,000.00	101,000.00	0.00	.00
204-931-699-001	TRANSFER FROM GENERAL-SIDEWAL	0.00	0.00	200,000.00	200,000.00	0.00	.00
MUNICIPAL STREETS FUND Revenue Total:		54,667.10	980,645.98	328,500.00	331,707.83	-3,207.83	20,426.95
MUNICIPAL STREETS FUND Expenditure Total:							
MUNICIPAL STREETS FUND Expenditure Total:		60,453.73	619,444.20	615,939.00	341,909.99	274,029.01	113,200.78
Total MUNICIPAL STREETS FUND:		-5,786.63	361,201.78	-287,439.00	-10,202.16	-277,236.84	92,773.83-

Account Number	Account Title	2023-24 Pri Year 2 Actual	2024-25 Pri Year Actual	2025-26 Cur Year Budget	2025-26 Cur Year Actual	Variance Budget-Actual	2026-27 Fut Year Budget
FIRE FUND							
Revenues							
216-000-505-000	FIRST RESPONDER HAZARD PAY	0.00	0.00	0.00	0.00	0.00	.00
Revenues							
216-000-529-000	MEDICAL FIRST RESPONDER - ARPA	0.00	0.00	0.00	0.00	0.00	.00
Revenues							
216-000-636-000	FIRE FEES - ALMER TWP	32,362.45	36,740.61	27,181.98	27,181.98	0.00	29,234.47
216-000-636-001	FIRE FEES - INDIANFIELDS TWP	51,301.68	58,601.28	48,486.90	48,486.90	0.00	68,518.29
216-000-636-002	FIRE FEES - WELLS TOWNSHIP	23,296.90	28,001.60	22,774.08	22,774.08	0.00	24,666.58
216-000-636-003	FIRE FEES - JUNIATA TOWNSHIP	16,943.20	20,994.64	19,100.98	19,100.98	0.00	21,012.27
216-000-636-004	FIRE FEES - ELLINGTON TOWNSHIP	13,406.31	22,752.94	19,100.98	19,100.98	0.00	21,012.27
Revenues							
216-000-637-000	SURCHARGE ALMER TWP	3,410.74	0.00	11,781.51	11,781.51	0.00	10,924.49
216-000-637-001	SURCHARGE INDIANFIELDS TWP	5,406.80	0.00	21,015.72	21,015.72	0.00	25,604.28
216-000-637-002	SURCHARGE WELLS TWP	5,489.13	0.00	9,870.99	9,870.99	0.00	9,217.54
216-000-637-003	SURCHARGE JUNIATA TWP	3,992.10	0.00	8,278.95	8,278.95	0.00	7,851.98
216-000-637-004	SURCHARGE ELLINGTON TWP	3,158.74	0.00	8,278.95	8,278.95	0.00	7,851.98
Revenues							
216-000-657-001	MEDICAL RUN REVENUE	12,930.00	13,900.00	10,000.00	21,060.00	-11,060.00	12,000.00
Revenues							
216-000-665-000	INTEREST & DIVIDEND INCOME	5,754.45	2,846.45	1,000.00	5,075.08	-4,075.08	2,000.00
Revenues							
216-000-674-000	DONATIONS	1,050.00	5,000.00	0.00	75.00	-75.00	.00
Revenues							
216-000-675-000	MISC INCOME	2,150.70	18,730.62	1,000.00	0.00	1,000.00	1,000.00
216-000-675-001	MISC INCOME - GIFT CARDS	392.79	0.00	0.00	0.00	0.00	.00
Revenues							
216-000-682-004	FIRE EQUIPMENT GRANT	10,000.00	0.00	0.00	0.00	0.00	.00
Revenues							
216-000-691-000	LEASE PROCEEDS - VEHICLES	125,338.00	0.00	0.00	0.00	0.00	.00
Revenues							
216-000-692-000	LOCAL SOURCE FUND BALANCE	0.00	0.00	0.00	0.00	0.00	.00
Revenues							
216-000-693-000	SALE OF EQUIPMENT	9,800.00	0.00	0.00	0.00	0.00	.00
Revenues							
216-000-696-000	FIRE TRUCK BOND/LOAN	0.00	0.00	0.00	0.00	0.00	.00
Revenues							
216-000-698-000	INSURANCE PROCEEDS	56,029.30	0.00	0.00	0.00	0.00	.00
Revenues							

Account Number	Account Title	2023-24 Pri Year 2 Actual	2024-25 Pri Year Actual	2025-26 Cur Year Budget	2025-26 Cur Year Actual	Variance Budget-Actual	2026-27 Fut Year Budget
216-000-699-000	TRANSFER FROM GENERAL FUND	330,926.15	96,585.00	0.00	0.00	0.00	.00
216-000-699-001	TRANSFER FROM GENERAL	0.00	120,718.84	0.00	0.00	0.00	.00
FIRE CHIEF							
216-336-702-000	WAGES - CHIEF	53,920.21	57,278.16	71,717.00	64,483.89	7,233.11	82,000.00
216-336-702-001	DPW WAGES	375.30	869.49	1,500.00	367.25	1,132.75	.00
216-336-702-002	OFFICE WAGES	7,129.28	7,364.48	7,776.80	7,124.56	652.24	7,147.96
216-336-704-000	WAGES IN LIEU OF HOSP INSURANC	0.00	0.00	0.00	0.00	0.00	.00
216-336-715-000	PAYROLL TAXES	9,364.78	9,843.35	10,800.00	10,710.74	89.26	13,583.54
216-336-716-000	HOSPITALIZATION INSURANCE	1,163.32	4,046.53	24,350.00	21,904.34	2,445.66	27,196.63
216-336-717-000	LIFE INSURANCE	225.00	228.99	230.00	243.03	-13.03	289.25
216-336-718-000	RETIREMENT	4,889.54	5,224.20	8,099.38	5,661.09	2,438.29	8,200.00
216-336-719-000	SHORT/LONG TERM DISABILITY	861.17	966.55	938.51	1,108.87	-170.36	1,314.74
216-336-721-000	WORKER'S COMP INSURANCE	1,570.01	1,699.54	1,790.00	2,605.11	-815.11	2,600.00
216-336-725-000	VOLUNTEER FIREMAN PAY	61,357.50	64,593.75	63,000.00	71,758.25	-8,758.25	85,000.00
216-336-740-000	OPERATING SUPPLIES	26,955.73	33,900.21	25,000.00	33,564.72	-8,564.72	50,300.00
216-336-740-001	FOOD SUPPLIES	0.00	0.00	0.00	0.00	0.00	.00
216-336-750-000	TECHNOLOGY	1,067.35	175.00	2,350.00	914.38	1,435.62	3,060.00
216-336-750-001	SOFTWARE MAINTENANCE AGREET	1,695.36	1,202.57	1,900.00	1,984.20	-84.20	1,798.48
216-336-760-000	POSTAGE	151.67	207.19	250.00	217.34	32.66	250.00
216-336-776-000	EQUIPMENT REPAIR SUPPLIES	0.00	0.00	0.00	0.00	0.00	.00
216-336-801-000	CONTRACTED SERVICES	2,639.25	5,462.80	8,100.00	8,002.26	97.74	9,400.00
216-336-801-002	CONTRACTED SERV - JANITORIAL	1,028.72	649.68	1,407.64	1,222.00	185.64	1,352.00
216-336-802-000	AUDIT	1,826.89	2,279.80	2,400.00	2,083.10	316.90	2,250.00
216-336-853-000	TELEPHONE	980.92	1,282.58	2,150.00	1,796.69	353.31	1,875.00
216-336-860-000	GAS & OIL	4,722.08	6,704.37	6,500.00	6,688.30	-188.30	6,800.00
216-336-922-000	WATER/SEWER/GARBAGE	1,319.54	1,383.06	1,500.00	1,186.10	313.90	1,512.00
216-336-930-000	REPAIRS - EQUIPMENT	50,901.12	80,607.60	58,750.00	5,706.10	53,043.90	57,350.00
216-336-956-000	MISC/CONTINGENCY	0.00	0.00	100.00	0.00	100.00	100.00
216-336-960-000	EDUCATION & TRAINING	5,299.61	4,270.59	9,860.00	9,625.05	234.95	9,770.00
216-336-961-000	MEMBERSHIP DUES	0.00	0.00	700.00	0.00	700.00	.00
216-336-962-000	TRAVEL & LODGING	0.00	229.57	500.00	0.00	500.00	500.00
216-336-965-000	LIABILITY INSURANCE	5,336.19	5,533.49	5,600.00	4,322.17	1,277.83	6,084.32
216-336-965-001	VEHICLE INSURANCE	23,503.52	24,374.64	25,000.00	19,038.83	5,961.17	26,800.96
216-336-969-000	TAX - PENALTY & INTEREST	0.00	0.00	0.00	0.00	0.00	.00
216-336-970-000	CAPITAL OUTLAY	571,202.45	51,518.32	73,057.00	55,518.39	17,538.61	9,500.00
216-336-991-000	LEASE PAYMENT - PRINCIPAL	63,205.23	16,060.59	17,550.83	17,550.83	0.00	16,347.02
216-336-993-000	LEASE PAYMENT - INTEREST	2,976.08	5,775.64	4,285.40	4,285.40	0.00	4,091.32
216-336-999-003	DPW EQUIPMENT RENTAL	0.00	66.87	200.00	0.00	200.00	200.00

Account Number	Account Title	2023-24 Pri Year 2 Actual	2024-25 Pri Year Actual	2025-26 Cur Year Budget	2025-26 Cur Year Actual	Variance Budget-Actual	2026-27 Fut Year Budget
Total FIRE CHIEF:							
		905,669.82	393,799.61	437,362.56	359,672.99	77,689.57	436,673.22
Revenues							
216-931-699-000	TRANSFER FROM GENERAL FUND	0.00	0.00	165,500.00	165,500.00	0.00	138,000.00
216-931-699-001	TRANSFER FROM GENERAL-CONTRAC	0.00	0.00	142,164.64	142,164.64	0.00	148,086.17
OPERATING TRANSFER OUT							
216-966-995-001	TRANSFER TO DEBT SERVICE	102,213.10	101,734.29	101,734.28	101,248.84	485.44	104,618.41
216-966-995-002	BLDG EXP TRANSF FROM FIRE FUND	10,000.00	10,000.00	10,000.00	10,000.00	0.00	10,000.00
Total OPERATING TRANSFER OUT:							
		112,213.10	111,734.29	111,734.28	111,248.84	485.44	114,618.41
FIRE FUND Revenue Total:							
		713,139.44	424,871.98	515,535.68	529,745.76	-14,210.08	526,980.32
FIRE FUND Expenditure Total:							
		1,017,882.92	505,533.90	549,096.84	470,921.83	78,175.01	551,291.63
Total FIRE FUND:							
		-304,743.48	-80,661.92	-33,561.16	58,823.93	-92,385.09	24,311.31-

Account Number	Account Title	2023-24 Pri Year 2 Actual	2024-25 Pri Year Actual	2025-26 Cur Year Budget	2025-26 Cur Year Actual	Variance Budget-Actual	2026-27 Fut Year Budget
DDA FUND							
Revenues							
248-000-403-000	TIF CITY OLD DDA (100%)	0.00	1,707.06	0.00	8,514.90	-8,514.90	.00
248-000-403-001	TIF COUNTY DDA OLD/TRANSIT OLD	0.00	1,086.98	0.00	0.00	0.00	.00
248-000-403-002	TIF CITY NEW ALMER DDA	17,866.40	19,521.62	17,500.00	0.00	17,500.00	85,539.31
248-000-403-003	TIF COUNTY NEW DDA/TRANSIT	14,234.96	16,764.34	12,000.00	0.00	12,000.00	53,122.81
248-000-403-004	TIF CITY NEW DDA (100%)	44,626.82	52,655.55	36,000.00	58,995.57	-22,995.57	14,506.13
248-000-403-005	TIF CITY NEW DDA (100%) ALMER	69,488.53	75,926.25	70,000.00	78,647.81	-8,647.81	65,289.16
248-000-403-006	TIF ALMER LIBRARY (100%)	0.00	0.00	0.00	0.00	0.00	.00
248-000-403-007	TIF INDFLDS LIBRARY (100%)	0.00	0.00	0.00	0.00	0.00	.00
Revenues							
248-000-665-000	INTEREST & DIVIDEND INCOME	7,367.62	4,676.70	1,500.00	4,579.09	-3,079.09	1,500.00
Revenues							
248-000-667-000	FARMER'S MARKET - VENDOR REV	14,760.00	7,355.00	11,000.00	5,245.00	5,755.00	5,000.00
248-000-667-001	FARMERS MARKET - PAV. RENTAL	375.00	225.00	375.00	0.00	375.00	300.00
248-000-667-003	FARMERS MARKET	0.00	0.00	0.00	0.00	0.00	.00
Revenues							
248-000-674-001	FARMER'S MARKET - KC DONATION	235.00	171.00	200.00	195.00	65.00	200.00
248-000-674-002	FLOWER POT SPONSOR	0.00	0.00	0.00	0.00	0.00	.00
248-000-674-003	FARMERS MARKET - EVENT SPONSOR	700.00	0.00	0.00	0.00	0.00	.00
248-000-674-019	SPONSORSHIP	16,470.00	2,415.00	1,000.00	0.00	1,000.00	.00
Revenues							
248-000-675-000	OTHER REVENUE (MISC)	1,158.88	22.32	0.00	0.00	0.00	.00
248-000-675-001	FARMERS MARKET - OTHER REVENUE	115.00	12.00	0.00	0.00	0.00	.00
248-000-675-002	MISC INCOME - GIFT CARD	0.00	0.00	0.00	0.00	0.00	.00
Revenues							
248-000-676-000	FARMERS MARKET - F.S. GRANT	714.90	0.00	700.00	498.47	201.53	700.00
248-000-676-001	FARMERS MARKET - SNAP REVENUE	3,415.00	2,997.75	3,000.00	2,030.60	969.40	3,000.00
248-000-676-002	FARMERS MARKET - PROJECT FRESH	1,245.00	960.00	0.00	0.00	0.00	.00
Revenues							
248-000-682-001	BROWNFIELD TAX ASSESSMENT	0.00	0.00	0.00	0.00	0.00	.00
248-000-682-014	RAFFLE SALES	0.00	0.00	0.00	0.00	0.00	.00
Revenues							
248-000-692-000	LOCAL SOURCE FUND BALANCE	0.00	0.00	0.00	0.00	0.00	.00
DPW							
248-441-702-000	WAGES DPW	2,680.45	1,618.84	3,500.00	429.39	3,070.61	2,250.00
248-441-714-000	FRINGES	3.47	0.00	0.00	0.00	0.00	.00
248-441-715-000	PAYROLL TAXES	170.63	117.71	266.00	31.47	234.53	175.50

Account Number	Account Title	2023-24 Pri Year 2 Actual	2024-25 Pri Year Actual	2025-26 Cur Year Budget	2025-26 Cur Year Actual	Variance Budget-Actual	2026-27 Fut Year Budget
248-441-716-000	HOSPITALIZATION INSURANCE	819.96	927.36	1,234.71	1,018.68	216.03	1,105.31
248-441-717-000	LIFE INSURANCE	64.47	68.27	70.00	62.40	7.60	74.92
248-441-718-000	RETIREMENT	146.10	77.52	175.00	27.30	147.70	225.00
248-441-719-000	SHORT/LONG TERM DISABILITY	201.47	244.40	250.00	244.73	5.27	293.32
248-441-721-000	WORKER'S COMP INSURANCE	32.15	74.75	100.00	72.13	27.87	75.00
248-441-943-000	EQUIPMENT RENTAL	1,381.43	1,080.68	1,500.00	350.44	1,149.56	1,500.00
248-441-969-000	TAX - PENALTY & INTEREST	0.00	0.00	0.00	0.00	0.00	.00
Total DPW:		5,500.13	4,209.53	7,095.71	2,236.54	4,859.17	5,699.05
DDA							
248-728-702-000	DDA WAGES	55,503.86	43,797.92	43,000.00	33,820.64	9,179.36	50,000.00
248-728-703-000	DDA WAGES - ADMIN	2,288.57	2,584.47	3,000.00	2,338.85	661.15	2,766.44
248-728-705-000	SEASONAL DDA	8,744.50	6,607.50	10,000.00	2,778.13	7,221.87	9,555.00
248-728-715-000	PAYROLL TAXES	5,942.28	4,041.66	4,256.00	3,005.77	1,250.23	4,861.07
248-728-716-000	HOSPITALIZATION INSURANCE	270.76	631.80	1,352.00	677.64	674.36	28,000.00
248-728-717-000	LIFE INSURANCE	249.00	89.40	252.00	8.80	243.20	150.00
248-728-718-000	RETIREMENT	4,922.67	2,043.01	450.00	325.31	124.69	5,276.64
248-728-719-000	SHORT/LONG TERM DISABILITY	823.52	399.75	580.00	38.08	541.92	900.00
248-728-721-000	WORKER'S COMP INSURANCE	669.11	1,513.03	800.00	1,460.10	-660.10	1,500.00
248-728-741-000	LUNCHEONS	789.84	992.80	1,800.00	1,749.19	50.81	2,000.00
248-728-760-000	POSTAGE	18.90	12.50	60.00	35.00	25.00	40.00
248-728-776-000	DDA OPERATING SUPPLIES	3,277.99	2,858.38	4,470.00	2,338.06	2,131.94	3,000.00
248-728-801-000	DDA CONTRACTED SERVICES	18,507.52	22,455.71	20,000.00	16,804.98	3,195.02	20,152.00
248-728-801-001	ACCOUNTING SERVICES	1,800.00	3,600.00	3,600.00	2,700.00	900.00	3,600.00
248-728-802-000	AUDIT	981.10	538.25	475.00	594.27	-119.27	600.00
248-728-853-000	TELEPHONE & TECHNOLOGY	1,315.00	969.85	3,000.00	2,271.27	728.73	1,500.00
248-728-880-000	DOWNTOWN MUSIC	0.00	6,114.58	2,000.00	1,850.00	150.00	.00
248-728-880-001	DDA SUSTAINABILITY EXPENSE	3,024.31	204.56	0.00	0.00	0.00	.00
248-728-900-000	ADVERTISING	971.40	543.34	1,000.00	699.77	300.23	1,000.00
248-728-920-000	ELECTRIC	3,729.30	2,966.29	2,025.00	2,003.98	21.02	1,800.00
248-728-921-000	GAS	339.72	544.24	600.00	517.89	82.11	.00
248-728-922-000	WATER/SEWER/GARBAGE	751.32	681.86	850.00	1,842.57	-992.57	.00
248-728-943-000	DDA EQUIPMENT RENT	3,533.43	1,344.33	3,500.00	1,952.20	1,907.80	2,500.00
248-728-943-001	DDA BUILDING RENT	100.00	100.00	1,975.00	1,850.00	125.00	4,200.00
248-728-956-000	DDA CONTINGENCY	0.00	3.64	500.00	0.00	500.00	.00
248-728-960-000	EDUCATION & DUES	683.15	330.00	1,500.00	525.00	975.00	1,500.00
248-728-961-000	MEMBERSHIP DUES	0.00	250.00	0.00	0.00	0.00	.00

Account Number	Account Title	2023-24 Pri Year 2 Actual	2024-25 Pri Year Actual	2025-26 Cur Year Budget	2025-26 Cur Year Actual	Variance Budget-Actual	2026-27 Fut Year Budget
248-728-962-000	TRAVEL & LODGING	235.80	504.67	1,000.00	54.60	945.40	1,000.00
248-728-963-000	PROPERTY TAXES	391.42	708.66	732.95	732.95	0.00	.00
248-728-965-000	LIABILITY INSURANCE	369.21	148.84	400.00	116.26	283.74	163.66
248-728-969-000	TAX - PENALTY & INTEREST	0.00	0.00	0.00	0.00	0.00	.00
248-728-970-000	DDA CAPITAL OUTLAY	0.00	25,000.00	40,000.00	20,000.00	20,000.00	40,000.00
248-728-970-001	DECORATIONS	10,562.51	2,875.00	5,000.00	4,571.76	428.24	6,000.00
248-728-999-020	FARMERS MARKET ADVERTISING	0.00	0.00	0.00	0.00	0.00	.00
Total DDA:		130,796.09	135,456.04	158,177.95	107,303.07	50,874.88	192,064.81
COMMUNITY PROJECTS							
248-729-801-000	COMMUNITY PROJECTS	34,565.50	0.00	2,500.00	0.00	2,500.00	2,500.00
Total COMMUNITY PROJECTS:		34,565.50	0.00	2,500.00	0.00	2,500.00	2,500.00
FARMERS MARKET							
248-733-801-000	CONTRACTED SERVICES - STATE	1,000.00	0.00	0.00	0.00	0.00	.00
248-733-801-001	CONTRACTED SERV - LOCAL MATCH	0.00	0.00	0.00	0.00	0.00	.00
248-733-900-000	FARMERS MARKET - ADVERTISING	2,664.15	406.66	2,000.00	1,644.02	365.98	2,000.00
248-733-956-000	FARMERS MARKET - SNAP EXPENSE	7,243.90	2,703.00	3,000.00	2,247.00	753.00	3,000.00
248-733-956-001	FARMERS MARKET - OTHER EXPENSE	318.85	1,025.64	250.00	213.63	36.37	.00
248-733-956-002	FARMER'S MARKET - KC PROG EXP	-1.02	362.81	700.00	122.36	577.64	200.00
248-733-956-003	PROJECT FRESH EXPENSES	145.00	960.00	0.00	0.00	0.00	.00
248-733-956-004	FARMERS MARKET - F.S. GRANT EX	650.00	0.00	700.00	498.47	201.53	700.00
248-733-956-005	FARMERS MARKET - EXPENSES	356.92	1,645.86	2,500.00	2,229.76	270.24	5,000.00
248-733-960-000	FARMER'S MARKET - EDUCATION	299.99	250.00	500.00	0.00	500.00	500.00
248-733-961-000	FARMER'S MARKET - MEMBER DUES	100.00	205.25	250.00	103.66	146.34	250.00
248-733-962-000	FARMER'S MARKET - TRAV & LODG	0.00	447.93	500.00	0.00	500.00	500.00
Total FARMERS MARKET:		12,777.79	8,007.15	10,400.00	7,056.90	3,341.10	12,150.00
OPERATING TRANSFER OUT							
248-966-995-000	TRANSFER TO PARKS & REC	1,400.00	0.00	0.00	0.00	0.00	.00
248-966-995-001	TRANSFER TO FUND BALANCE	0.00	0.00	0.00	0.00	0.00	.00
248-966-999-003	TRANSFER TO LOCAL	0.00	0.00	0.00	0.00	0.00	.00
248-966-999-004	TRANSFER TO GENERAL	0.00	25,000.00	0.00	0.00	0.00	.00

Account Number	Account Title	2023-24 Pri Year Actual	2024-25 Pri Year Actual	2025-26 Cur Year Budget	2025-26 Cur Year Actual	Variance Budget-Actual	2026-27 Fut Year Budget
	Total OPERATING TRANSFER OUT:	1,400.00	25,000.00	0.00	0.00	0.00	.00
	DDA FUND Revenue Total:	192,773.11	186,496.57	153,275.00	158,646.44	-5,371.44	229,137.41
	DDA FUND Expenditure Total:	185,039.51	172,672.72	178,173.66	116,598.51	61,575.15	212,413.86
	Total DDA FUND:	7,733.60	13,823.85	-24,898.66	42,047.93	-66,946.59	16,723.55

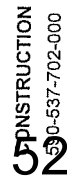
Account Number	Account Title	2023-24 Pri Year 2 Actual	2024-25 Pri Year Actual	2025-26 Cur Year Budget	2025-26 Cur Year Actual	Variance Budget-Actual	2026-27 Fut Year Budget
DRUG FORFEITURE FUND							
Revenues							
265-000-659-000	FORFEITURE REVENUE	0.00	0.00	0.00	0.00	0.00	.00
Revenues							
265-000-665-000	INTEREST & DIVIDEND INCOME	13.13	12.22	10.00	4.47	5.53	.00
Revenues							
265-000-675-000	MISC REVENUE	0.00	0.00	0.00	0.00	0.00	.00
Revenues							
265-000-692-000	LOCAL SOURCE FUND BALANCE	0.00	0.00	0.00	0.00	0.00	.00
DRUG PROGRAM							
265-301-740-000	EQUIPMENT/SUPPLIES	0.00	0.00	0.00	0.00	0.00	.00
265-301-744-000	INVESTIGATION EXPENSES	0.00	0.00	0.00	0.00	0.00	.00
265-301-750-000	TECHNOLOGY	0.00	0.00	0.00	0.00	0.00	.00
Total DRUG PROGRAM:							
		0.00	0.00	0.00	0.00	0.00	.00
DRUG FORFEITURE FUND Revenue Total:							
		13.13	12.22	10.00	4.47	5.53	.00
DRUG FORFEITURE FUND Expenditure Total:							
		0.00	0.00	0.00	0.00	0.00	.00
Total DRUG FORFEITURE FUND:							
		13.13	12.22	10.00	4.47	5.53	.00

Account Number	Account Title	2023-24 Pri Year 2 Actual	2024-25 Pri Year Actual	2025-26 Cur Year Budget	2025-26 Cur Year Actual	Variance Budget-Actual	2026-27 Fut Year Budget
DEBT SERVICE FUND							
Revenues							
302-000-665-000	DEBT SERVICE INTEREST INCOME	0.00	0.00	0.00	0.00	0.00	.00
Revenues							
302-000-682-000	TRANSFER FROM MAJOR ST FUND	0.00	0.00	0.00	0.00	0.00	.00
302-000-682-001	DEBT SERVICE MISC INCOME	0.00	0.00	0.00	0.00	0.00	.00
Revenues							
302-000-699-000	TRANSFER FROM FIRE	102,213.10	101,734.29	0.00	101,248.84	-101,248.84	104,618.41
DEBT SERVICE							
302-905-991-000	FIRE LOAN PRINCIPAL (Ariel)	31,727.69	33,329.93	35,013.10	35,013.10	0.00	35,013.10
302-905-991-001	FIRE TRUCK PRINCIPAL (pumper)	41,000.00	42,000.00	43,000.00	43,000.00	0.00	43,000.00
302-905-993-000	FIRE LOAN INTEREST- (Ariel)	20,256.11	18,597.76	16,914.59	16,886.54	28.05	20,256.11
302-905-993-001	FIRE TRUCK INTEREST (pumper)	9,229.30	7,806.60	6,349.20	6,349.20	0.00	6,349.20
302-905-999-000	CONTRACTED SERVICES	0.00	0.00	0.00	0.00	0.00	.00
302-905-999-002	AUDIT	0.00	0.00	0.00	0.00	0.00	.00
302-905-999-003	DEBT SERVICE PRINCIPAL PAYTS	0.00	0.00	0.00	0.00	0.00	.00
302-905-999-004	BANK ADMIN FEES	0.00	0.00	0.00	0.00	0.00	.00
302-905-999-005	DEBT SERVICE Interest expense	0.00	0.00	0.00	0.00	0.00	.00
Total DEBT SERVICE:		102,213.10	101,734.29	101,276.89	101,248.84	28.05	104,618.41
Revenues							
302-931-699-000	TRANSFER FROM FIRE	0.00	0.00	0.00	0.00	0.00	.00
DEBT SERVICE FUND Revenue Total:		102,213.10	101,734.29	0.00	101,248.84	-101,248.84	104,618.41
DEBT SERVICE FUND Expenditure Total:							
Total DEBT SERVICE FUND:		102,213.10	101,734.29	101,276.89	101,248.84	28.05	104,618.41
Total DEBT SERVICE FUND:		0.00	0.00	-101,276.89	0.00	-101,276.89	.00

Account Number	Account Title	2023-24 Pri Year 2 Actual	2024-25 Pri Year Actual	2025-26 Cur Year Budget	2025-26 Cur Year Actual	Variance Budget-Actual	2026-27 Fut Year Budget
WATER BOND FUND							
Revenues							
389-000-699-000	TRANSFER FROM WATER FUND #592	5,541.00	3,308.94	0.00	0.00	0.00	.00
DEBT PAYMENT							
389-905-991-000	BOND PRINCIPAL PAYMENT #3	0.00	0.00	104,311.66	103,215.00	1,096.66	.00
389-905-993-000	BOND INTEREST PAYMENT #3	5,540.19	3,308.94	1,096.66	1,096.66	0.00	.00
Total DEBT PAYMENT:		5,540.19	3,308.94	105,408.32	104,311.66	1,096.66	.00
Revenues							
389-931-699-000	TRANSFER FROM WATER FUND #592	0.00	0.00	105,408.32	104,311.66	1,096.66	.00
WATER BOND FUND Revenue Total:		5,541.00	3,308.94	105,408.32	104,311.66	1,096.66	.00
WATER BOND FUND Expenditure Total:		5,540.19	3,308.94	105,408.32	104,311.66	1,096.66	.00
Total WATER BOND FUND:		0.81	0.00	0.00	0.00	0.00	.00

Account Number	Account Title	2023-24 Pri Year 2 Actual	2024-25 Pri Year Actual	2025-26 Cur Year Budget	2025-26 Cur Year Actual	Variance Budget-Actual	2026-27 Fut Year Budget
BOND FUND							
Revenues							
390-000-699-000	TRANSFER FROM SEWER FUND #590	33,428.10	29,308.37	0.00	0.00	0.00	.00
DEBT SERVICE							
390-567-999-001	BOND PRINCIPAL PAYMENTS	0.00	0.00	0.00	0.00	0.00	.00
390-567-999-002	BOND INTEREST PAYMENTS	0.00	0.00	50,000.00	47,377.84	2,622.16	.00
Total DEBT SERVICE:		0.00	0.00	50,000.00	47,377.84	2,622.16	.00
DEBT SERVICE PAYMENT							
390-905-991-000	BOND PRINCIPAL PAYMENTS - NEW	0.00	0.00	410,000.00	410,000.00	0.00	695,000.00
390-905-993-000	BOND INTEREST PAYMENTS - NEW	33,428.10	27,009.36	32,599.22	20,428.10	12,171.12	91,802.98
390-905-993-001	BOND INTEREST PYMT-2024 BOND	0.00	2,299.01	0.00	0.00	0.00	.00
Total DEBT SERVICE PAYMENT:		33,428.10	29,308.37	442,599.22	430,428.10	12,171.12	786,802.98
Revenues							
390-931-699-000	TRANSFER FROM SEWER FUND #590	0.00	0.00	492,599.22	477,805.94	14,793.28	786,802.98
BOND FUND Revenue Total:		33,428.10	29,308.37	492,599.22	477,805.94	14,793.28	786,802.98
BOND FUND Expenditure Total:		33,428.10	29,308.37	492,599.22	477,805.94	14,793.28	786,802.98
Total BOND FUND:		0.00	0.00	0.00	0.00	0.00	.00

Account Number	Account Title	2023-24 Pri Year 2 Actual	2024-25 Pri Year Actual	2025-26 Cur Year Budget	2025-26 Cur Year Actual	Variance Budget-Actual	2026-27 Fut Year Budget
SEWER OPER/MAINT FUND							
Revenues							
590-000-480-000	INDIANFIELDS TWP SEWER - UB	119,156.68	136,379.68	123,600.00	121,741.39	1,858.61	128,544.00
590-000-480-001	ALMER TWP SEWER SALES - UB	49,058.84	47,983.54	49,813.89	39,369.34	10,444.55	51,806.45
590-000-480-002	SEWER SALES	1,376,971.83	1,288,068.52	1,347,243.09	1,118,119.41	229,123.68	1,401,132.81
Revenues							
590-000-481-000	TAP-IN FEES	0.00	2,496.00	0.00	0.00	0.00	.00
Revenues							
590-000-482-000	SEWER CHARGES FOR REPAIRS	0.00	0.00	0.00	0.00	0.00	.00
Revenues							
590-000-483-000	SEWER UB PENALTIES	20,778.28	23,082.24	22,000.00	21,157.41	842.59	22,000.00
Revenues							
590-000-565-000	INTEREST & DIVIDEND INCOME	67,514.06	64,654.73	25,000.00	35,183.72	-10,183.72	20,000.00
Revenues							
590-000-675-000	MISC INCOME	144.59	899.40	0.00	1,502.28	-1,502.28	.00
590-000-675-001	MISC INCOME - GIFT CARDS	0.00	0.00	0.00	0.00	0.00	.00
Revenues							
590-000-677-000	MMRMA GRANT	0.00	0.00	0.00	0.00	0.00	.00
Revenues							
590-000-687-000	CHARGE BACKS	0.00	0.00	0.00	0.00	0.00	.00
590-000-687-001	SRF LOAN INCOME	0.00	0.00	9,000,000.00	5,097,504.60	3,902,495.40	3,000,000.00
Revenues							
590-000-692-000	LOCAL SOURCE FUND BALANCE	0.00	0.00	0.00	0.00	0.00	.00
METER READING							
590-536-702-000	WAGES METER READING	3,230.72	3,235.99	4,541.56	3,761.83	779.73	4,720.62
590-536-715-000	PAYROLL TAXES	236.54	229.70	354.24	269.46	84.78	368.21
590-536-716-000	HOSPITALIZATION INSURANCE	819.96	927.36	1,234.71	1,018.68	216.03	1,105.31
590-536-717-000	LIFE INSURANCE	13.77	14.40	16.76	14.80	1.96	17.81
590-536-718-000	RETIREMENT	226.30	225.17	454.16	260.55	193.61	472.06
590-536-719-000	SHORT/LONG TERM DISABILITY	37.94	45.33	52.90	53.69	-0.79	64.24
590-536-721-000	WORKER'S COMP INSURANCE	32.15	74.75	70.00	80.95	-10.95	81.00
590-536-943-000	EQUIPMENT RENTAL	3,280.87	3,126.84	6,000.00	4,080.41	1,919.59	5,000.00
590-536-969-000	TAX - PENALTY & INTEREST	0.00	0.00	0.00	0.00	0.00	.00
Total METER READING:		7,878.25	7,879.54	12,724.33	9,540.37	3,183.96	11,829.25
CONSTRUCTION							
590-537-702-000	WAGES CONSTRUCTION	0.00	0.00	0.00	283.25	-283.25	.00



Account Number	Account Title	2023-24 Pri Year 2 Actual	2024-25 Pri Year Actual	2025-26 Cur Year Budget	2025-26 Cur Year Actual	Variance Budget-Actual	2026-27 Fut Year Budget
590-537-715-000	PAYROLL TAXES	0.00	0.00	0.00	19.96	-19.96	.00
590-537-716-000	HOSPITALIZATION INSURANCE	0.00	0.00	0.00	0.00	0.00	.00
590-537-717-000	LIFE INSURANCE	0.00	0.00	0.00	0.00	0.00	.00
590-537-718-000	RETIREMENT	0.00	0.00	0.00	19.83	-19.83	.00
590-537-719-000	SHORT/LONG TERM DISABILITY	0.00	0.00	0.00	0.00	0.00	.00
590-537-721-000	WORKER'S COMP INSURANCE	0.00	0.00	0.00	0.00	0.00	.00
590-537-782-000	CONSTRUCTION MATERIALS	0.00	0.00	0.00	0.00	0.00	.00
590-537-801-000	CONTRACTED SERVICES	0.00	0.00	0.00	0.00	0.00	.00
590-537-801-001	CONSTRUCTION ENGINEERING	0.00	0.00	0.00	0.00	0.00	.00
590-537-943-000	EQUIPMENT RENTAL	0.00	0.00	0.00	304.04	-304.04	.00
590-537-956-000	MISC/CONTINGENCY	0.00	0.00	0.00	0.00	0.00	.00
Total CONSTRUCTION:		0.00	0.00	0.00	627.08	-627.08	.00

SEWER DEPT OM & R							
590-540-702-000	SEWER DEPT. WAGES	197,485.72	162,588.51	252,139.30	226,457.83	25,681.47	185,298.32
590-540-702-001	SEWER WAGES - ON CALL	4,069.22	4,395.04	9,083.11	4,047.23	5,035.88	9,441.23
590-540-704-000	WAGES - IN LIEU OF HOSPITALIZ	0.00	0.00	0.00	0.00	0.00	.00
590-540-705-000	LONGEVITY	0.00	0.00	0.00	0.00	0.00	1,000.00
590-540-707-000	SEWER WAGES - DPW	664.18	0.00	3,000.00	0.00	3,000.00	1,000.00
590-540-715-000	PAYROLL TAXES	16,501.35	12,187.45	20,609.35	16,385.36	4,223.99	15,345.68
590-540-716-000	HOSPITALIZATION INSURANCE	49,350.92	36,946.05	39,400.00	46,600.26	-7,200.26	42,629.81
590-540-717-000	LIFE INSURANCE	801.89	622.85	1,010.00	842.29	167.71	814.59
590-540-718-000	RETIREMENT	16,200.32	11,812.10	26,422.24	15,966.50	10,455.74	19,473.96
590-540-719-000	SHORT/LONG TERM DISABILITY	2,199.92	2,118.32	2,663.33	2,713.88	-50.55	2,728.95
590-540-721-000	WORKER'S COMP INSURANCE	2,549.68	3,483.92	3,715.15	5,204.30	-1,489.15	5,300.00
590-540-725-000	UNIFORMS	3,381.17	1,540.99	2,200.00	1,909.29	290.71	2,300.00
590-540-740-000	OFFICE SUPPLIES	591.31	0.00	0.00	0.00	0.00	.00
590-540-740-001	OFFICE SUPPLIES	2,993.10	2,222.21	3,200.00	993.99	2,206.01	3,200.00
590-540-750-000	SEWER TECHNOLOGY	3,128.70	4,365.00	3,500.00	0.00	3,500.00	3,500.00
590-540-750-001	SOFTWARE MAINTENANCE AGREEME	5,008.25	5,063.59	5,500.00	5,401.10	98.90	6,000.00
590-540-760-000	POSTAGE	3,070.60	3,546.39	4,461.00	2,780.64	1,680.36	4,200.00
590-540-776-000	OM&R SUPPLIES NORMAL	86,949.29	33,369.16	65,000.00	52,874.51	12,125.49	70,000.00
590-540-776-001	LAB SUPPLIES	20,756.18	36,305.78	42,000.00	19,210.58	22,789.42	43,000.00
590-540-776-004	CHEMICAL SUPPLIES FOR PLANT	23,663.45	28,642.43	27,000.00	15,512.25	11,487.75	18,000.00
590-540-777-000	STATE TESTING & PERMITS	18,901.91	16,689.60	22,000.00	19,623.04	2,376.96	22,000.00
590-540-801-000	CONTRACTED SERVICES	216,425.56	146,817.65	215,000.00	124,714.45	90,285.55	215,000.00
590-540-801-002	CONTRACTED SERV - JANITORIAL	2,491.82	2,600.16	2,816.84	2,444.00	372.84	2,704.00



Account Number	Account Title	2023-24 Pri Year 2 Actual	2024-25 Pri Year Actual	2025-26 Cur Year Budget	2025-26 Cur Year Actual	Variance Budget-Actual	2026-27 Fut Year Budget
590-540-801-003	CONTRACTED SERV-SRF	0.00	0.00	1,000,000.00	410,953.62	589,046.38	350,000.00
590-540-801-004	CONT SERV - DIGESTER COVER	0.00	0.00	0.00	0.00	0.00	.00
590-540-802-000	AUDIT	4,216.94	4,594.02	4,700.00	6,110.37	-1,410.37	5,225.00
590-540-853-000	TELEPHONE	2,535.60	2,730.87	2,950.00	2,721.83	228.17	3,322.80
590-540-860-000	GAS/OIL/DIESEL	2,546.18	2,735.99	6,000.00	2,372.34	3,627.66	6,000.00
590-540-900-000	PUBLICATION	0.00	1,042.50	1,500.00	391.50	1,108.50	500.00
590-540-920-000	ELECTRIC	91,277.63	77,137.23	77,000.00	79,275.41	-2,275.41	92,571.00
590-540-921-000	GAS (Consumers Energy)	29,114.59	28,655.38	30,000.00	24,036.28	5,963.72	30,000.00
590-540-922-000	WATER/SEWER/GARBAGE	4,147.10	2,563.47	6,000.00	2,000.86	3,999.14	4,500.00
590-540-943-000	EQUIPMENT RENT	1,039.81	1,373.15	2,500.00	1,346.62	1,153.38	2,500.00
590-540-956-000	MISC/CONTINGENCY	0.00	0.00	100.00	0.00	100.00	200.00
590-540-960-000	EDUCATION AND TRAINING	11,197.55	736.41	5,000.00	4,156.95	843.05	5,000.00
590-540-961-000	MEMBERSHIP DUES	0.00	18.00	3,750.00	95.00	3,655.00	750.00
590-540-962-000	TRAVEL & LODGING	0.00	142.80	2,200.00	2,031.59	168.41	2,500.00
590-540-965-000	LIABILITY INSURANCE	23,163.92	21,239.64	23,500.00	16,590.11	6,909.89	23,353.90
590-540-965-001	VEHICLE INSURANCE	682.15	707.37	715.00	552.52	162.48	777.79
590-540-968-000	SEWER DEPRECIATION EXPENSE	683,473.40	681,810.98	0.00	0.00	0.00	.00
590-540-969-000	TAX - PENALTY & INTEREST	0.00	0.00	0.00	0.00	0.00	.00
590-540-970-000	CAPITAL OUTLAY	0.00	0.00	0.00	0.00	0.00	.00
590-540-970-001	CAPITAL OUTLAY - METERS	3,508.00	2,040.00	12,500.00	0.00	12,500.00	12,500.00
590-540-970-002	CAPITAL OUTLAY - SRF	0.00	0.00	8,000,000.00	4,695,882.61	3,304,117.39	2,650,000.00
590-540-999-017	BOND INTEREST PAYMENTS	-1,604.69	-1,645.31	0.00	0.00	0.00	.00
Total SEWER DEPT OM & R:		1,532,482.72	1,341,219.70	9,929,135.32	5,812,199.11	4,116,936.21	3,862,637.03
COLLECTION SYSTEM							
590-545-702-000	COLLECTION SYSTEM WAGES	10,740.40	10,867.61	12,500.00	19,568.41	-7,068.41	13,256.00
590-545-702-001	COLLECTION SYS DPW WAGES	12,195.54	8,115.62	18,166.23	12,657.55	5,508.68	18,882.47
590-545-702-002	SEWER WAGES - ON CALL	4,427.72	4,080.93	4,541.56	3,846.05	695.51	4,720.62
590-545-703-000	WAGES - PART TIME	0.00	0.00	0.00	0.00	0.00	.00
590-545-715-000	PAYROLL TAXES	1,964.00	1,660.60	2,746.21	2,608.05	138.16	2,875.01
590-545-716-000	HOSPITALIZATION INSURANCE	5,739.89	6,491.76	8,642.99	7,131.06	1,511.93	7,737.15
590-545-717-000	LIFE INSURANCE	82.45	86.16	100.55	88.58	11.97	106.59
590-545-718-000	RETIREMENT	1,413.34	1,142.89	3,520.78	1,761.52	1,759.26	3,213.85
590-545-719-000	SHORT/LONG TERM DISABILITY	227.64	271.82	317.38	322.19	-4.81	365.54
590-545-721-000	WORKER'S COMP INSURANCE	363.68	522.77	420.67	504.50	-83.83	525.00
590-545-776-000	OM&R SUPPLIES	25,597.35	19,884.59	25,000.00	19,759.81	5,240.19	25,000.00
590-545-776-001	CHEMICAL SUPPLIES LIFT STATION	4,120.53	1,292.31	5,000.00	1,628.75	3,371.25	5,000.00

Account Number	Account Title	2023-24 Pri Year 2 Actual	2024-25 Pri Year Actual	2025-26 Cur Year Budget	2025-26 Cur Year Actual	Variance Budget-Actual	2026-27 Fut Year Budget
590-545-777-000	STATE TESTING & PERMITS	0.00	0.00	0.00	0.00	0.00	.00
590-545-801-000	CONTRACTED SERVICES	30,363.74	140,861.54	75,000.00	32,607.36	42,392.64	75,000.00
590-545-920-000	ELECTRIC - LIFT STATIONS	19,384.68	19,130.03	21,560.00	19,599.84	1,960.16	20,000.00
590-545-921-000	GAS	0.00	0.00	0.00	0.00	0.00	.00
590-545-943-000	EQUIPMENT RENT	18,455.53	13,413.68	18,500.00	18,705.71	-205.71	18,500.00
590-545-956-000	MISC/CONTINGENCY	0.00	0.00	0.00	0.00	0.00	.00
590-545-960-000	EDUCATION & TRAINING	0.00	195.00	500.00	0.00	500.00	500.00
590-545-961-000	MEMBERSHIP DUES	0.00	0.00	0.00	0.00	0.00	.00
590-545-962-000	TRAVEL & LODGING	0.00	0.00	0.00	0.00	0.00	.00
590-545-965-000	LIABILITY INSURANCE	8,214.76	9,546.28	9,750.00	8,825.78	924.22	12,424.05
590-545-965-001	VEHICLE INSURANCE	682.15	707.37	657.00	552.52	104.48	777.79
590-545-969-000	TAX - PENALTY & INTEREST	0.00	0.00	0.00	0.00	0.00	.00
590-545-970-000	CAPITAL OUTLAY	0.00	4,829.17	125,000.00	114,887.10	10,112.90	60,000.00
Total COLLECTION SYSTEM:		143,973.40	243,100.13	331,923.37	265,054.78	66,868.59	268,904.07

ADMIN							
590-560-702-000	WAGES ADMIN	62,363.73	66,599.55	70,468.88	81,369.32	-10,900.44	145,937.22
590-560-704-000	WAGES IN LIEU OF HOSPITAL	360.00	0.00	0.00	0.00	0.00	.00
590-560-715-000	PAYROLL TAXES	4,272.66	4,750.68	5,496.57	5,881.96	-385.39	11,383.10
590-560-716-000	HOSPITALIZATION INSURANCE	37,060.94	23,971.77	22,550.00	26,006.36	-3,456.36	21,196.48
590-560-717-000	LIFE INSURANCE	465.26	291.03	483.59	429.05	54.54	512.62
590-560-718-000	RETIREMENT	4,988.36	5,811.14	7,046.89	7,471.68	-424.79	14,593.72
590-560-719-000	SHORT/LONG TERM DISABILITY	1,727.26	1,098.06	1,958.25	1,899.88	58.37	2,221.42
590-560-721-000	WORKER'S COMP INSURANCE	644.82	1,441.96	1,000.00	1,561.82	-561.82	1,575.00
590-560-801-000	CONTRACTED SERVICES	0.00	0.00	0.00	0.00	0.00	155.00
590-560-969-000	TAX - PENALTY & INTEREST	0.00	0.00	0.00	0.00	0.00	.00
Total ADMIN:		111,883.03	103,964.19	109,004.18	124,620.07	-15,615.89	197,574.56

OPERATING TRANSFER OUT							
590-966-995-000	TRANSFER TO BOND & INT FUND	33,428.10	29,308.37	492,599.22	477,805.94	14,793.28	786,802.98
590-966-995-001	TRANSFER TO FUND BALANCE	0.00	0.00	0.00	0.00	0.00	.00
Total OPERATING TRANSFER OUT:		33,428.10	29,308.37	492,599.22	477,805.94	14,793.28	786,802.98

Account Number	Account Title	2023-24 Pri Year 2 Actual	2024-25 Pri Year Actual	2025-26 Cur Year Budget	2025-26 Cur Year Actual	Variance Budget-Actual	2026-27 Fut Year Budget
SEWER OPER/MAINT FUND Revenue Total:		1,633,624.28	1,563,564.11	10,567,656.98	6,434,578.15	4,133,078.83	4,623,483.26
SEWER OPER/MAINT FUND Expenditure Total:		1,829,645.50	1,725,471.93	10,875,386.42	6,689,847.35	4,185,539.07	5,127,747.89
Total SEWER OPER/MAINT FUND:		-196,021.22	-161,907.82	-307,729.44	-255,269.20	-52,460.24	504,264.63

Account Number	Account Title	2023-24 Pri Year 2 Actual	2024-25 Pri Year Actual	2025-26 Cur Year Budget	2025-26 Cur Year Actual	Variance Budget-Actual	2026-27 Fut Year Budget
WATER OPER/MAINT FUND							
Revenues							
591-000-480-000	WATER SALES - UB	1,129,804.13	1,165,179.97	1,145,554.95	1,076,814.24	68,740.71	1,179,921.60
591-000-480-001	MISC WATER UB REVENUE	7,483.16	8,020.00	5,000.00	6,700.00	-1,700.00	5,150.00
Revenues							
591-000-481-000	TAP-IN FEES	0.00	1,560.00	0.00	0.00	0.00	.00
Revenues							
591-000-482-000	CHARGE FOR REPAIRS	4,608.00	0.00	0.00	0.00	0.00	.00
Revenues							
591-000-483-000	UB PENALTIES & INTEREST	10,537.01	6,606.20	4,500.00	7,069.08	-2,569.08	4,500.00
Revenues							
591-000-484-000	WATER METER REVENUE	435.00	290.00	145.00	0.00	145.00	145.00
Revenues							
591-000-665-000	INTEREST & DIVIDEND INCOME	83,612.40	83,314.57	30,000.00	68,496.71	-38,496.71	30,000.00
Revenues							
591-000-675-000	MISC INCOME	1,819.46	28.96	0.00	492.96	-492.96	.00
591-000-675-001	MISC INCOME - GIFT CARDS	0.00	0.00	0.00	0.00	0.00	.00
Revenues							
591-000-676-000	REIMBURSE FROM STATE-CARO CENT	0.00	0.00	0.00	0.00	0.00	.00
Revenues							
591-000-687-000	CHARGE BACKS	0.00	0.00	0.00	0.00	0.00	.00
Revenues							
591-000-692-000	LOCAL SOURCE FUND BALANCE	0.00	0.00	0.00	0.00	0.00	.00
METER READING							
591-536-702-000	WAGES METER READING	3,397.10	3,281.11	4,541.56	3,807.33	734.23	7,200.00
591-536-715-000	PAYROLL TAXES	317.73	232.92	354.24	272.94	81.30	561.60
591-536-716-000	HOSPITALIZATION INSURANCE	750.60	927.36	1,234.71	1,018.68	216.03	1,105.31
591-536-717-000	LIFE INSURANCE	13.77	14.40	16.76	14.80	1.96	17.81
591-536-718-000	RETIREMENT	237.96	229.79	454.16	263.70	190.46	720.00
591-536-719-000	SHORT/LONG TERM DISABILITY	37.94	45.33	52.90	53.69	-0.79	64.24
591-536-721-000	WORKER'S COMP INSURANCE	32.15	74.75	75.00	63.31	11.69	75.00
591-536-943-000	EQUIPMENT RENTAL	3,443.13	3,598.71	6,000.00	4,069.81	1,930.19	5,000.00
591-536-969-000	TAX - PENALTY & INTEREST	0.00	0.00	0.00	0.00	0.00	.00
Total METER READING:		8,230.38	8,404.37	12,729.33	9,564.26	3,165.07	14,743.96
CONSTRUCTION - WATERMAIN PROJ							
591-537-702-000	WAGES CONSTRUCTION	0.00	0.00	0.00	0.00	0.00	.00



Account Number	Account Title	2023-24 Pri Year 2 Actual	2024-25 Pri Year Actual	2025-26 Cur Year Budget	2025-26 Cur Year Actual	Variance Budget-Actual	2026-27 Fut Year Budget
591-537-715-000	PAYROLL TAXES	0.00	0.00	0.00	0.00	0.00	.00
591-537-716-000	HOSPITALIZATION INSURANCE	0.00	0.00	0.00	0.00	0.00	.00
591-537-717-000	LIFE INSURANCE	0.00	0.00	0.00	0.00	0.00	.00
591-537-718-000	RETIREMENT	0.00	0.00	0.00	0.00	0.00	.00
591-537-719-000	SHORT/LONG TERM DISABILITY	0.00	0.00	0.00	0.00	0.00	.00
591-537-721-000	WORKER'S COMP INSURANCE	0.00	0.00	0.00	0.00	0.00	.00
591-537-782-000	MATERIALS	0.00	0.00	0.00	0.00	0.00	.00
591-537-801-000	CONTRACTED SERVICES	0.00	0.00	0.00	0.00	0.00	.00
591-537-801-001	CONTRACTED SERV - ENGINEERING	0.00	0.00	0.00	0.00	0.00	.00
591-537-801-002	CONT SRV-CONSTRUCTION ENG	0.00	0.00	0.00	0.00	0.00	.00
591-537-943-000	EQUIPMENT RENT	0.00	0.00	0.00	0.00	0.00	.00
591-537-956-000	MISC/CONTINGENCY	0.00	0.00	0.00	0.00	0.00	.00
591-537-969-000	TAX - PENALTY & INTEREST	0.00	0.00	0.00	0.00	0.00	.00
	Total CONSTRUCTION - WATERMAIN PROJ:	0.00	0.00	0.00	0.00	0.00	.00

OM&R

591-540-702-000	WAGES OM&R	108,294.02	101,451.82	122,622.03	117,378.67	5,243.36	127,456.67
591-540-702-001	WAGES - LAB ANALYSIS	901.72	1,528.50	1,500.00	1,038.80	461.20	1,500.00
591-540-704-000	WAGES - IN LIEU OF HOSPITALIZ	0.00	0.00	0.00	0.00	0.00	.00
591-540-715-000	PAYROLL TAXES	7,852.09	7,337.20	9,681.52	8,523.85	1,157.67	10,058.62
591-540-716-000	HOSPITALIZATION INSURANCE	22,139.66	25,039.56	33,337.24	27,505.56	5,831.68	29,843.29
591-540-717-000	LIFE INSURANCE	371.01	387.84	452.47	398.64	53.83	479.67
591-540-718-000	RETIREMENT	6,168.60	5,779.87	12,412.20	6,753.85	5,658.35	12,895.67
591-540-719-000	SHORT/LONG TERM DISABILITY	1,024.33	1,223.29	1,428.19	1,449.92	-21.73	1,735.01
591-540-721-000	WORKER'S COMP INSURANCE	867.97	2,019.04	1,225.00	1,948.41	-723.41	1,950.00
591-540-725-000	UNIFORMS	1,525.98	1,453.53	2,800.00	2,472.22	327.78	2,140.00
591-540-740-000	OFFICE SUPPLIES	984.83	199.63	800.00	824.24	-24.24	1,000.00
591-540-750-000	WATER TECHNOLOGY	358.00	28,235.00	28,500.00	24,350.00	4,150.00	58,500.00
591-540-750-001	SOFTWARE MAINTENANCE AGREEME	3,907.83	4,183.81	5,500.00	4,945.89	554.11	5,500.00
591-540-760-000	POSTAGE	3,425.18	3,450.78	4,215.00	2,989.78	1,225.22	4,215.00
591-540-776-000	O&M SUPPLIES	141,276.09	65,415.81	75,000.00	59,978.39	15,021.61	75,000.00
591-540-777-000	WATER TESTING & PERMITS	2,038.05	3,071.75	4,200.00	4,180.41	19.59	12,000.00
591-540-777-001	WATER TESTING	6,578.04	6,061.95	6,000.00	1,449.75	4,550.25	.00
591-540-801-000	CONTRACTED SERVICES	443,297.06	69,169.10	850,000.00	204,569.52	645,430.48	226,200.00
591-540-801-002	CONTRACTED SERV - JANITORIAL	0.00	0.00	0.00	0.00	0.00	.00
591-540-802-000	AUDIT	2,729.36	3,248.97	3,500.00	3,279.83	220.17	3,250.00
591-540-853-000	TELEPHONE	1,193.61	1,190.82	1,380.00	1,222.66	157.34	1,380.00



Account Number	Account Title	2023-24 Pri Year 2 Actual	2024-25 Pri Year Actual	2025-26 Cur Year Budget	2025-26 Cur Year Actual	Variance Budget-Actual	2026-27 Fut Year Budget
591-540-860-000	GAS & OIL	431.76	455.51	725.00	44.24	680.76	750.00
591-540-900-000	PUBLICATION	486.00	999.00	1,500.00	486.00	1,014.00	1,500.00
591-540-920-000	ELECTRIC - WELLHOUSES	118,785.40	99,541.59	120,000.00	119,494.57	505.43	126,920.00
591-540-921-000	GAS (UTILITY)	8,607.56	9,386.00	10,050.00	8,942.40	1,107.60	10,500.00
591-540-930-000	ARSENIC BACKWASH	0.00	0.00	10,000.00	0.00	10,000.00	.00
591-540-943-000	EQUIPMENT RENT	58,713.61	51,454.73	47,920.00	52,715.49	-4,795.49	50,000.00
591-540-956-000	MISC/CONTINGENCY	0.00	0.00	100.00	0.00	100.00	100.00
591-540-960-000	EDUCATION & TRAINING	2,656.10	2,895.00	5,000.00	2,610.00	2,390.00	5,000.00
591-540-961-000	MEMBERSHIP DUES	0.00	0.00	500.00	95.00	405.00	500.00
591-540-962-000	TRAVEL & LODGING	0.00	23.32	400.00	389.31	10.69	1,000.00
591-540-965-000	LIABILITY INSURANCE	10,848.55	11,249.68	11,200.00	8,787.03	2,412.97	12,369.51
591-540-968-000	WATER DEPRECIATION EXPENSE	336,656.33	343,347.95	0.00	0.00	0.00	.00
591-540-969-000	TAX - PENALTY & INTEREST	0.00	0.00	0.00	0.00	0.00	.00
591-540-970-000	CAPITAL OUTLAY	810.00	0.00	867,545.00	324,854.78	542,690.22	1,275,000.00
591-540-970-001	CAPITAL OUTLAY - METERS	5,968.00	7,349.20	37,500.00	30,534.00	6,966.00	12,500.00
591-540-970-002	CAPITAL OUTLAY - HYDRANTS	0.00	0.00	0.00	0.00	0.00	25,000.00
591-540-999-014	INTEREST PAYMENT BOND #1	-557.82	-557.81	0.00	0.00	0.00	.00
Total OM&R:		1,298,338.92	856,592.44	2,276,993.65	1,024,213.21	1,252,780.44	2,096,243.44

ADMIN							
591-560-702-000	WAGES ADMIN	62,362.50	66,599.29	70,468.88	61,865.79	8,603.09	70,347.62
591-560-704-000	WAGES IN LIEU OF HOSPITAL	360.00	0.00	0.00	0.00	0.00	.00
591-560-715-000	PAYROLL TAXES	4,272.54	4,750.57	5,496.57	4,431.68	1,064.89	5,487.11
591-560-716-000	HOSPITALIZATION INSURANCE	15,771.48	17,915.11	19,550.00	18,283.69	1,266.31	21,196.48
591-560-717-000	LIFE INSURANCE	237.86	256.20	210.00	220.59	-10.59	271.57
591-560-718-000	RETIREMENT	4,988.28	5,811.14	7,046.89	5,521.34	1,525.55	7,034.76
591-560-719-000	SHORT/LONG TERM DISABILITY	801.93	940.73	950.00	876.30	73.70	1,078.27
591-560-721-000	WORKER'S COMP INSURANCE	644.82	1,441.96	1,275.00	1,221.24	53.76	1,275.00
591-560-801-000	CONTRACTED SERVICES	0.00	0.00	0.00	0.00	0.00	500.00
591-560-969-000	TAX - PENALTY & INTEREST	0.00	0.00	0.00	0.00	0.00	.00
Total ADMIN:		89,439.41	97,715.00	104,997.34	92,420.63	12,576.71	107,190.81

OPERATING TRANSFER OUT							
591-966-995-000	TRANSFER TO BOND & INT FUND	5,541.00	3,308.94	105,408.32	104,311.66	1,096.66	.00
591-966-995-001	TRANSFER TO GEN BLDG & GROUNDS	10,000.00	10,000.00	10,000.00	10,000.00	0.00	10,000.00
591-966-995-002	TRANSFER TO FUND BALANCE	0.00	0.00	0.00	0.00	0.00	.00

Account Number	Account Title	2023-24 Pri Year Actual	2024-25 Pri Year Actual	2025-26 Cur Year Budget	2025-26 Cur Year Actual	Variance Budget-Actual	2026-27 Fut Year Budget
Total OPERATING TRANSFER OUT:							
		15,541.00	13,308.94	115,408.32	114,311.66	1,096.66	10,000.00
WATER OPER/MAINT FUND Revenue Total:							
		1,286,299.16	1,264,999.70	1,185,199.95	1,159,572.99	25,626.96	1,219,716.60
WATER OPER/MAINT FUND Expenditure Total:							
		1,411,549.71	976,020.75	2,510,128.64	1,240,509.76	1,269,618.88	2,228,178.21
Total WATER OPER/MAINT FUND:							
		-173,250.55	288,978.95	-1,324,928.69	-80,936.77	-1,243,991.92	1,008,461.61-

Account Number	Account Title	2023-24 Pri Year 2 Actual	2024-25 Pri Year Actual	2025-26 Cur Year Budget	2025-26 Cur Year Actual	Variance Budget-Actual	2026-27 Fut Year Budget
SANITATION FUND							
Revenues							
596-000-480-000	COLLECTIONS - UB REVENUE	498,929.40	462,276.18	474,086.25	388,768.28	85,317.97	493,049.70
Revenues							
596-000-483-000	PENALTIES - UB	10,729.88	7,327.63	5,000.00	6,407.01	-1,407.01	5,000.00
Revenues							
596-000-665-000	INTEREST & DIVIDEND INCOME	1,348.64	1,493.06	800.00	123.51	676.49	100.00
Revenues							
596-000-675-000	MISC INCOME	0.00	0.00	0.00	0.00	0.00	.00
Revenues							
596-000-687-000	CHARGE BACKS	0.00	0.00	0.00	0.00	0.00	.00
Revenues							
596-000-692-000	LOCAL SOURCE FUND BALANCE	0.00	0.00	0.00	0.00	0.00	.00
Revenues							
596-000-699-000	TRANSFER FROM GENERAL	50,000.00	40,000.00	14,000.00	14,000.00	0.00	10,000.00
SANITATION							
596-521-702-000	WAGES	5,844.75	7,764.92	9,083.11	6,196.71	2,886.40	9,450.00
596-521-703-000	WAGES - SEASONAL	5,460.00	3,352.50	5,428.80	2,370.00	3,058.80	3,600.00
596-521-715-000	PAYROLL TAXES	838.59	805.61	1,131.93	632.73	499.20	1,017.90
596-521-716-000	HOSPITALIZATION INSURANCE	1,640.02	1,854.84	2,469.43	2,037.47	431.96	2,210.61
596-521-717-000	LIFE INSURANCE	27.47	28.68	33.52	29.49	4.03	35.49
596-521-718-000	RETIREMENT	382.07	543.64	908.31	423.19	485.12	945.00
596-521-719-000	SHORT/LONG TERM DISABILITY	75.87	90.65	105.79	107.38	-1.59	128.47
596-521-721-000	WORKER'S COMP INSURANCE	64.30	149.48	128.75	144.24	-15.49	150.00
596-521-740-000	OFFICE SUPPLIES	832.74	395.04	500.00	293.17	206.83	500.00
596-521-750-000	TECHNOLOGY	0.00	0.00	0.00	0.00	0.00	.00
596-521-750-001	SOFTWARE MAINTENANCE AGREEME	1,877.65	1,303.41	2,455.55	1,546.39	909.16	2,500.00
596-521-760-000	POSTAGE	1,930.55	1,836.98	2,000.00	1,700.77	299.23	2,000.00
596-521-801-000	CONTRACTED SERVICES	481,116.04	484,197.43	498,000.00	450,790.35	47,209.65	505,000.00
596-521-802-000	AUDIT	1,159.11	1,389.60	1,550.00	1,617.05	-67.05	1,500.00
596-521-853-000	TELEPHONE	0.00	0.00	0.00	0.00	0.00	.00
596-521-843-000	EQUIPMENT RENT	7,740.29	7,444.67	6,492.79	5,481.60	1,011.19	8,000.00
596-521-956-000	MISC/CONTINGENCY	0.00	0.00	100.00	0.00	100.00	100.00
596-521-965-000	LIABILITY INSURANCE	3,168.62	3,285.79	3,242.00	2,566.50	675.50	3,612.86
596-521-965-001	LIABILITY LANDFILL BOND	0.00	2,450.00	0.00	0.00	0.00	2,450.00
596-521-969-000	TAX - PENALTY & INTEREST	0.00	0.00	0.00	0.00	0.00	.00
596-521-970-000	SANITATION CAPITAL OUTLAY	0.00	0.00	0.00	0.00	0.00	.00

Account Number	Account Title	2023-24 Pri Year 2 Actual	2024-25 Pri Year Actual	2025-26 Cur Year Budget	2025-26 Cur Year Actual	Variance Budget-Actual	2026-27 Fut Year Budget
Total SANITATION:							
		512,158.07	516,893.24	533,629.98	475,937.04	57,692.94	543,200.33
ADMIN							
596-560-702-000	WAGES ADMIN	25,717.31	26,589.55	28,632.79	25,605.59	3,027.20	28,384.84
596-560-704-000	WAGE IN LIEU HOSPITAL	180.00	0.00	0.00	0.00	0.00	.00
596-560-715-000	PAYROLL TAXES	1,837.60	1,904.01	2,233.36	1,848.23	385.13	2,214.02
596-560-716-000	HOSPITALIZATION INSURANCE	6,529.92	6,710.42	7,320.00	6,732.18	587.82	7,940.97
596-560-717-000	LIFE INSURANCE	99.54	112.55	115.00	96.05	18.95	119.31
596-560-718-000	RETIREMENT	2,209.92	2,286.55	2,863.28	2,194.95	668.33	2,838.48
596-560-719-000	SHORT/LONG TERM DISABILITY	315.50	386.99	385.00	322.02	62.98	445.33
596-560-721-000	WORKER'S COMP INSURANCE	269.23	581.31	738.90	560.98	177.92	600.00
596-560-760-000	POSTAGE	516.54	797.61	1,090.00	200.00	890.00	1,200.00
596-560-801-000	CONTRACTED SERVICES	0.00	0.00	0.00	0.00	0.00	175.00
596-560-853-000	TELEPHONE	265.85	224.95	245.40	224.95	20.45	250.00
596-560-969-000	TAX - PENALTY & INTEREST	0.00	0.00	0.00	0.00	0.00	.00
Total ADMIN:							
		37,941.41	39,593.94	43,623.73	37,784.95	5,838.78	44,167.95
ADMIN							
596-966-995-001	TRANSFER TO FUND BALANCE	0.00	0.00	0.00	0.00	0.00	.00
Total ADMIN:							
		0.00	0.00	0.00	0.00	0.00	.00
SANITATION FUND Revenue Total:							
		561,007.72	511,096.87	493,886.25	409,298.80	84,587.45	508,149.70
SANITATION FUND Expenditure Total:							
		550,099.48	556,487.18	577,253.71	513,721.99	63,531.72	587,368.28
Total SANITATION FUND:							
		10,908.24	-45,390.31	-83,367.46	-104,423.19	21,055.73	79,218.58-

Account Number	Account Title	2023-24 Pri Year 2 Actual	2024-25 Pri Year Actual	2025-26 Cur Year Budget	2025-26 Cur Year Actual	Variance Budget-Actual	2026-27 Fut Year Budget
EQUIPMENT FUND							
Revenues							
661-000-665-000	INTEREST & DIVIDEND INCOME	14,125.74	18,749.06	7,000.00	15,912.98	-8,912.98	7,000.00
Revenues							
661-000-667-000	EQUIP RENTAL (00/01 FROM GEN)	59,848.36	79,280.72	70,428.48	52,800.48	17,628.00	75,300.00
661-000-667-001	EQUIPMENT RENTAL FROM MAJOR	37,233.36	52,042.55	54,150.00	56,399.58	-2,249.58	62,700.00
661-000-667-002	EQUIPMENT RENTAL FROM LOCAL	61,450.16	65,293.90	60,000.00	57,308.22	2,691.78	65,000.00
661-000-667-003	EQUIP RENTAL FROM MUNICIPAL ST	21,429.82	56,659.55	31,000.00	51,191.49	-20,191.49	33,000.00
661-000-667-004	EQUIPMENT RENTAL FROM DDA	5,014.86	2,425.01	5,000.00	1,928.80	3,071.20	4,000.00
661-000-667-005	EQUIPMENT RENTAL FROM SEWERS	22,776.21	17,913.67	23,854.67	20,965.13	2,889.54	26,000.00
661-000-667-006	EQUIPMENT RENTAL FROM WATER	62,156.74	55,053.44	51,420.00	49,161.77	2,258.23	55,000.00
661-000-667-007	EQUIP RENTAL FROM SANITATION	7,740.29	7,444.67	6,492.79	4,861.69	1,631.10	8,000.00
661-000-667-008	EQUIPMENT REVENUE CLEARING	0.00	0.00	0.00	35,425.61	-35,425.61	.00
661-000-667-009	EQUIPMENT RENTAL FROM FIRE	0.00	66.87	200.00	0.00	200.00	.00
Revenues							
661-000-675-000	MISC. INCOME	0.00	0.00	0.00	0.00	0.00	.00
Revenues							
661-000-692-000	LOCAL SOURCE FUND BALANCE	0.00	0.00	0.00	0.00	0.00	.00
Revenues							
661-000-693-000	SALE OF FIXED ASSETS-VEHICLES	3,205.00	0.00	0.00	0.00	0.00	.00
Revenues							
661-000-699-000	TRANSFER FROM GENERAL	57,411.00	205,406.61	0.00	0.00	0.00	.00
ADMIN							
661-536-999-001	WAGES - IN LIEU OF HOSPITALIZ	0.00	0.00	0.00	0.00	0.00	.00
Total ADMIN:							
		0.00	0.00	0.00	0.00	0.00	.00
MOTOR POOL							
661-575-702-000	WAGES - DPW	10,792.93	14,771.42	17,000.00	15,757.72	1,242.28	17,250.00
661-575-702-001	ADMINISTRATIVE WAGES	14,744.55	14,234.12	16,775.74	14,427.85	2,347.89	17,315.60
661-575-708-000	WAGES - PART TIME	0.00	0.00	0.00	0.00	0.00	.00
661-575-715-000	PAYROLL TAXES	1,748.03	2,064.35	2,634.51	2,153.18	481.33	2,696.12
661-575-716-000	HOSPITALIZATION INSURANCE	4,909.47	5,422.55	5,660.00	5,928.26	-268.26	6,540.63
661-575-717-000	LIFE INSURANCE	78.34	70.09	85.00	70.00	15.00	90.06
661-575-718-000	RETIREMENT	1,965.94	2,381.27	3,377.57	2,516.81	860.76	3,456.56
661-575-719-000	SHORT/LONG TERM DISABILITY	274.39	267.92	290.00	331.58	-41.58	380.07
661-575-721-000	WORKER'S COMP INSURANCE	212.06	419.33	625.00	404.70	220.30	450.00
661-575-725-000	UNIFORMS	0.00	0.00	250.00	0.00	250.00	.00



Account Number	Account Title	2023-24 Pri Year 2 Actual	2024-25 Pri Year Actual	2025-26 Cur Year Budget	2025-26 Cur Year Actual	Variance Budget-Actual	2026-27 Fut Year Budget
661-575-750-000	TECHNOLOGY	0.00	0.00	0.00	0.00	0.00	.00
661-575-750-001	SOFTWARE MAINTENANCE AGREET	1,855.87	1,353.69	2,004.55	1,957.91	46.64	2,000.00
661-575-760-000	POSTAGE	129.61	206.50	250.00	250.00	0.00	250.00
661-575-776-000	MAINTENANCE SUPPLIES	20,240.36	20,968.46	30,000.00	29,051.17	948.83	30,000.00
661-575-801-000	MOTOR POOL Contracted serv	827.70	207.69	2,000.00	62.66	1,937.34	2,000.00
661-575-802-000	AUDIT	1,333.16	1,204.57	1,415.00	846.47	568.53	1,750.00
661-575-853-000	TELEPHONE	709.96	605.00	700.00	605.15	94.85	700.00
661-575-860-000	GAS/OIL	22,487.30	21,590.62	26,000.00	24,715.49	1,284.51	28,000.00
661-575-930-000	CONTRACTED REPAIRS	61,730.64	26,134.03	35,000.00	25,674.09	9,325.91	25,000.00
661-575-956-000	MISC/CONTINGENCY	0.00	0.00	100.00	0.00	100.00	100.00
661-575-965-000	LIABILITY INSURANCE	736.62	2,082.34	2,562.00	1,468.34	1,093.66	2,680.48
661-575-965-001	VEHICLE INSURANCE	2,372.32	1,119.36	2,500.00	1,032.49	1,467.51	839.90
661-575-968-000	MOTOR POOL DEPRECIATION EXPENS	102,620.23	104,204.39	50,000.00	0.00	50,000.00	.00
661-575-969-000	TAX - PENALTY & INTEREST	0.00	0.00	0.00	0.00	0.00	.00
661-575-970-000	CAPITAL OUTLAY	0.00	12,623.42	268,000.00	246,563.81	21,436.19	90,000.00
661-575-999-005	PRINCIPAL	0.00	0.00	0.00	0.00	0.00	.00
Total MOTOR POOL:		249,769.48	231,931.12	467,229.37	373,817.68	93,411.69	231,499.42
Revenues							
661-931-699-000	TRANSFER FROM GENERAL	0.00	0.00	135,000.00	0.00	135,000.00	.00
OPERATING TRANSFER OUT							
661-966-995-000	TRANSFER TO GENERAL-BLDG EXP	40,000.00	40,000.00	40,000.00	40,000.00	0.00	40,000.00
661-966-995-001	TRANSFER TO GENERAL - EQUIP	0.00	0.00	0.00	0.00	0.00	.00
661-966-995-002	TRANSFER TO FUND BALANCE	0.00	0.00	0.00	0.00	0.00	.00
Total OPERATING TRANSFER OUT:		40,000.00	40,000.00	40,000.00	40,000.00	0.00	40,000.00
EQUIPMENT FUND Revenue Total:		352,391.54	560,336.05	444,545.94	345,955.75	98,590.19	336,000.00
EQUIPMENT FUND Expenditure Total:		289,769.48	271,931.12	507,229.37	413,817.68	93,411.69	271,499.42
Total EQUIPMENT FUND:		62,622.06	288,404.93	-62,683.43	-67,861.93	5,178.50	64,500.58
Grand Totals:		-170,006.49	197,351.49	-3,726,420.88	-142,179.08	-3,584,241.80	2,705,552.85-

64
 Report Criteria:
 Includes all accounts
 Includes grand totals
 Account number =

CITY OF CARO

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

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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, May 27, 2026
RE: Agenda Item – Fiscal Year 2026/27 L-4029 Form

Members of the Caro City Council,

As you are aware, part of the budget adoption process is to adopt Form L-4029 which sets our millage rate for the next fiscal year. Importantly, as proposed the L-4029 would hold millage rates at 16.1643 for the next fiscal year, which means no tax increase in order for our budget to balance.

Your options for motions are:

1. Motion to adopt Form L-4029 for Fiscal Year 2026/27 with a millage rate of 16.1643 for the City of Caro as presented.
2. Postpone for further discussion.
3. Take no action.

Millage Collection Procedure Verification Form

Taxing Unit Name: City Of Caro

This form is used to assist the County Equalization department on behalf of the County Board of Commissioners in ensuring the proceedings necessary to authorize the raising of money have been conducted appropriately. MCL 211.37

This list is not all-inclusive of the steps and approvals needed to collect millage revenues. Please seek legal and/or financial advice to ensure compliance with all state and local laws and regulations.

Truth in Taxation Section

By signing below the taxing unit listed above verifies they have complied with the requirements of MCL 211.24e to levy an Operating Rate which exceeds the Base Tax Rate.

Our township/city/school district/ISD/library/authority has complied with MCL 211.24e by:

Does not apply because 1 mill or less was levied in the concluding fiscal year per MCL 211.24e(12)

If this box is checked, jump to the Tax Rate Request Section.

OR

Section 16 of the Uniform Budgeting & Accounting Act was complied with by addressing the millage rate to be levied at the Annual Budget Hearing held on 6/1/2026 (enter date). Please confirm each of the following statements by checking the associated box:

- Notice of the public hearing was given by publication in a newspaper of general circulation within the local unit at least 6 days before the hearing per MCL 141.412
- This publication included the statement "The property tax millage rate proposed to be levied to support the proposed budget will be a subject of this hearing." in 11-point boldfaced type per MCL 141.412
- A resolution was passed, or alternative method described in charter was used, to adopt a general fund budget and if needed, subsidiary fund budgets, per MCL 141.436(1)
- The adopted budget(s) includes the amount of each millage approved to be levied and the purpose of it, per MCL 141.436(2). ALL millages included on the L-4029 form are listed in the adopted budget, except those approved specifically to cover a debt obligation.

If this sub-section is completed, jump to the Tax Rate Request Section

OR

- A Truth in Taxation Hearing was held on _____ (enter date). Please confirm each of the following statements by checking the associated box:
- Prior to conducting the public hearing, the PROPOSED additional millage rate to be levied, being a rate within the authorized millage rate, was established by a resolution adopted by the governing body of the taxing unit per MCL 211.24e(7)
 - Notice of the public hearing was given in accordance with MCL 211.24e(6) (please provide a copy)
 - Timely written notice of the time, date, and place of a public hearing to be held was sent to all newspapers of general circulation within the local unit per MCL 211.24e(9)
 - Not more than 10 days after the public hearing, the final additional millage rate approved to be levied, which cannot be greater than the proposed millage rate, was established by resolution or ordinance per MCL 211.24(8)
 - It's recommended, the adopted resolution or ordinance lists the total number of mills approved to be levied for EVERY millage to be included on the taxing unit's L-4029 form, except those approved specifically to cover a debt obligation.

Tax Rate Request Section

Please confirm each of the following statements, if applicable, by checking the associated box:

- The millages requested on the L-4029 do not exceed the amounts approved in the budget resolution or ordinance which was passed, even when a millage is newly approved by voters. (Not applicable if Truth in Taxation did not apply because 1 mill or less was levied in the concluding fiscal year)
- Debt millage has been re-calculated by your municipal advisor to ensure only necessary and/or allowable funds are collected. (Not applicable if no debt millages are being levied)

Signed:

Supervisor and/or Clerk

Date: _____

CITY OF CARO

CITY MANAGER
SCOTT R. CZASAK
CITY CLERK
RITA PAPP
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JILL WHITE

MEMORANDUM

TO: Caro City Council
FROM: City Manager Scott R. Czasak
DATE: Wednesday, May 27, 2026
RE: Agenda Item – Fiscal Year 2026-2032 Capital Improvement Program

Members of the Caro City Council,

As you know, part of the budget adoption process is to adopt a Capital Improvement Program (CIP) which looks out over the next 6 fiscal years in order to ensure capital projects are matching with what is called for in the Master Plan. The proposed CIP is mostly in line with last years, delaying certain projects aligned with the Drinking Water State Revolving Fund as we did not get awarded funds last year, but we have reapplied for this year with the same projects previously approved by Council. This also includes all the proposed projects in the Clean Water State Revolving Fund we are already engaged in.

The CIP is only a guidepost and is not binding, saying these projects have to be completed in the times stated, or at all, but it is a long-term projection of where the City is looking to invest Capital spending as required by state law. As part of the requirements under the state law the CIP was reviewed by the Planning Commission at their April 14, 2026, meeting and approved. As such, the CIP does not reflect the Fiscal Year 2026/2027 budget as presented as a few projects were dropped from this year's budget proposed to Council between the Planning Commission review and final submission of the budget.

Your options for motions are:

1. Motion to adopt the City of Caro Fiscal Year 2026-2032 Capital Improvement Program as presented.
2. (If changes are made) Motion to adopt the City of Caro Fiscal Year 2026-2032 Capital Improvement Program as amended.
3. Postpone for further discussion.
4. Take no action.

CITY OF CARO



CAPITAL IMPROVEMENTS PROGRAM FY 2026 - 2032

April 2026

APPROVED:

Planning Commission: Tuesday, April 14, 2026

City Council:

INTRODUCTION

Pursuant to the Michigan Planning Enabling Act, act 33 of 2008, "...the Planning Commission shall annually prepare a capital improvements program (CIP) of public structures and improvements..." Though not necessary to include, the City also lists anticipated equipment and vehicle needs for each department.

What is a Capital Improvement Program (CIP)?

A Capital Improvement Program is a six-year schedule of public physical improvements which identifies the needs for major public infrastructure improvements, and the sources of funding to make those improvements. It provides a schedule of expenditures for constructing, maintaining, upgrading, and/or replacing a community's physical inventory. The CIP, therefore, is a tool to assess the long-term capital project requirements (the "big jobs") of the City. Since capital improvement projects are spread across multiple community needs (streets, sidewalks/pathways, water and sewer, fire protection, police, parks and recreation, municipal administration, etc.), the CIP prioritizes these projects across the entire community and over time to help plan for the most critical upgrades in any given six-year period.

What are Capital Improvement Projects?

Capital improvement projects are major and infrequent expenditures, such as the construction of a new facility, a major rehabilitation or repair of an existing facility, or the purchase of major equipment. Capital improvement projects are non-recurring expenditures that tend to be large, both in physical size and in cost (\$5,000 or more). They also typically have a long-term usefulness (3 years or more).

Examples of capital improvement projects can include:

- Construction or rehabilitation of a street
- Purchase of a new fire truck
- Extension or replacement of a water/sewer line
- Purchase of a new police car
- Purchase of a new plow truck
- Purchase of new park equipment

Examples of expenditures which would *not* usually constitute a capital improvement project include:

- Purchase of new office furniture
- Purchase of small equipment (lawn mowers, copiers, individual computers, etc.)
- Recurring maintenance of existing facilities
- Minor repairs of existing buildings and equipment
- Minor improvements to existing buildings (carpet, painting, etc.)

DEFINITIONS

Annual Budget: While the Capital Improvement Program is a proposed spending plan for six years, the Annual Budget is the legal authorization to spend funds during the upcoming fiscal year, which begins July 1st and ends June 30th. The Annual Budget includes all revenue sources and all expenditures including personnel costs, recurring operational expenses as well as capital items and debt payments. Items in the CIP may or may not be included in the Annual Budget, depending on

financial conditions of the City. Capital items included in the Annual Budget are accounted for in separate line items in each fund. These accounts are called “Capital Outlay.”

Appropriation: Money appropriated by the City Council for capital improvement projects to be implemented during the budget year. It includes amendments made during the fiscal year to the originally approved capital budget appropriations.

Capital Improvements: Projects that result in the acquisition, addition, updating, or development of physical facilities or major equipment.

Capital Improvement Program: Capital Improvement Programming is the preparation and updating of a recommended schedule of public works and related equipment to be built or purchased during the next six years. To be effective, the City's Capital Improvement Program will cover the City's entire range of public facility and service requirements. In the City's Capital Improvement Program, all future projects are listed in order of construction priority together with cost estimates and the anticipated means of financing for each project.

Capital Outlay Budget: Though capital projects are included in the Annual Operating Budget, they are accounted for separately as “Capital Outlay.”

Department: A section of the City’s organization that is interested in and deals with the delivery of a specific public service. (e.g. police department, fire department, department of public works...)

Expenditure: The actual outlay of money for goods and services. The City expends money for operating costs, personnel, capital outlay and debt payments. Some expenditures are restricted to a particular purpose based on the corresponding source of revenue (e.g. revenue derived from Public Act 51 Gas & Weight taxes can only be expended on maintaining, repairing and replacing major and local streets).

Fund: A fund is an independent accounting entity with a self-balancing set of accounts, created for the purpose of carrying on a specific activity. It has accounts for assets, liabilities, equities, and revenue and expenditures. Each fund receives revenue from a separate source and is restricted for a particular purpose.

Revenue: Income generated from all sources during the normal course of operation. The City of Caro generates revenue through property taxes, special assessments, commodity charges, state shared revenue, fines and fees, interest on investments, federal state and local grants, etcetera.

FUNDING OVERVIEW

Capital improvements projects involve the outlay of substantial funds making numerous sources of funding necessary to provide financing over the life of the project. Most capital funding sources are earmarked for specific purposes and cannot be transferred from one capital program to another. The CIP has to be prepared with some projections as to the amount of money available. The following is a summary of the funding sources for projects included in the CIP:

Bonds

When the City of Caro sells bonds, purchasers are, in effect, lending the community money. The money is repaid, with interest, from taxes or fees over the years. The logic behind issuing bonds (or “floating a bond issue”) for capital projects is that the citizens who benefit from the capital improvements over a period of time should help the community pay for them.

General Obligation (G.O.) bonds: Perhaps the most flexible of all capital funding sources, G.O. bonds can be used for the design or construction of any capital project. These bonds are financed through property taxes. In financing through this method, the taxing power of the community is pledged to pay interest and principal to retire the debt. Limited tax obligations bonds can be approved by resolution of the governing board without voter approval because it does not require an increase in taxes. Unlimited tax general obligation bonds require voter approval because it requires an increase the taxes that it levies and the amount is included in Caro’s state-imposed debt limits. To minimize the need for property tax increases, the community makes every effort to coordinate new bond issues with the retirement of previous bonds. G.O. bonds are authorized by a variety of state statutes.

Revenue bonds: Revenue bonds are sold for projects that produce revenues such as water and sewer system projects. Revenue bonds depend on user charges and other project-related income to cover their costs. Unlike G.O. bonds, Revenue bonds are not included in the community state-imposed debt limits because the full faith and credit of the community backs them. Revenue bonds are authorized by Public Act of 1933, the Revenue Bond Act.

Enterprise Funds (Water and Sewer Fund)

In enterprise financing, funds are accumulated in advance for capital requirements. Enterprise funds not only pay for capital improvements, but also for the day-to-day operations of community services and the debt payment on revenue bonds. The community can set levels for capital projects; however, increases in capital expenditures for water mains, for example, could result in increased rates. Enterprise fund dollars can only be used on projects related to that particular enterprise fund.

The revenues generated from the Caro's Water and Sewer system must be set aside and collected in accounts as required by law and governmental accounting standards. These revenues are pledged for the specific purposes and transferred in a manner specified by those requirements.

The City of Caro charges for water service supplied by the system based on a rate schedule measured by water usage. These charges must be sufficient to provide adequate revenues for operations, maintenance, replacements, improvements, and debt retirement.

Federal and State Funds

The federal and state governments make funds available to communities through numerous grants and aid programs. Some funds are tied directly to a specific program. The community has discretion (within certain guidelines) over the expenditure of others. For the most part, the community has no direct control over the amount of money received under these programs.

Millage

The property tax is a millage that is one of the most important sources of community revenue. The property tax rate is stated in mills (one dollar per \$1,000 of valuation). This rate is applied to a property's net value, following the application of all exemptions and a 50% equalization ratio. Caro is authorized to utilize millages under Public Act 279 of 1909, the Home Rule Cities Act.

Special Assessments

Capital improvements that benefit particular properties, rather than the community as a whole, may be financed more equitably by special assessment, i.e., by those who directly benefit. Local improvements often financed by this method in Caro are sidewalks.

State Shared Revenue

The City of Caro receives its share of various taxes and fees from programs and requirements by the State of Michigan. This refers to both constitutional and statutory Revenue Sharing payments.

- The Constitutional portion consists of 15% of gross collections from the 4% sales tax distributed to cities, villages, and townships based on their population. The Legislature cannot reduce or increase this amount.
- The Statutory portion is distributed by a formula, set in Public Act 532 of 1998. The Act calls for 21.3% of the 4% sales tax collections to be distributed in accordance with the formula. The Legislature has the ability to reduce the statutory portion based on the State's priorities for the State's budget.

Tax Increment Financing (TIF)

TIF is a municipal financing tool that can be used to renovate or redevelop declining areas while improving their tax base. TIF applies the increase in various state and local taxes that results from a redevelopment project to pay for project-related public improvements. This is main revenue source for the City of Caro Downtown Development Authority.

CAPITAL IMPROVEMENTS PROGRAM PRIORITY RANKING SYSTEM

PRIORITY 1: *ESSENTIAL*- Urgent, high-priority projects that should be done if at all possible. These include projects that are required to complete a major public improvement; projects that would address an emergency, or remedy a condition dangerous to public health, welfare and safety; projects that would provide facilities for a critically needed community program; projects needed to correct an inequitable distribution of public improvements in the past; and projects vital to the economic stability of the City. A special effort is made to find sufficient funding for all of the projects in this group. Although they may be critical projects, out-year projects generally receive lower rankings than first year projects. As they “move” closer to first year funding, the priority ranking increases.

PRIORITY 2: *DESIRABLE*- High-priority projects that should be done as funding becomes available. These include projects that would benefit the community, and projects whose validity of planning and validity of timing have been established and are appropriate for a progressive community to pursue.

PRIORITY 3: *ACCEPTABLE*- Worthwhile projects to be considered if funding is available. These are projects that are adequately planned, but not absolutely required, and should be deferred to a subsequent year if budget reductions are necessary.

PRIORITY 4: *DEFERRABLE* Low-priority projects which are desirable but not essential and can be postponed without detriment to present services.

CIP 6-YEAR ANALYSIS BY DEPARTMENT

Overview

In the six-year plan we have a moderately aggressive plan to spend nearly \$19 million on Capital Projects. However, nearly \$10 million of those projects are sought to be completed using State Revolving Fund (SRF) dollars which have the possibility of being grants. Of the \$19 million the largest portion is nearly \$12 million with the Department of Public Works, including nearly \$10 million for the SRF request. The second largest portion is Wastewater and Sewer at nearly \$3.5 million, however \$3 million is the ending matter of the current SRF project which will end in Fiscal Year 2026/2027. Therefore, the direct known obligation from the City for Capital Projects in this CIP is only around \$5 million over 6 years.

DEPARTMENT 6-Year CAPITAL ITEM SUMMARY
Overall Summary

DEPARTMENT	FUNDING SOURCE	2026-27	2027-28	2028-29	2029-30	2030-31	2031-32	TOTAL
Police	GENERAL	\$ 88,333	\$ 73,033	\$ 83,333	\$ 80,000	\$ 87,000	\$ 85,500	\$ 497,199
Fire	FIRE	\$ 9,250	\$ 68,500	\$ 119,500	\$ 20,500	\$ 20,500	\$ 900,000	\$ 1,138,250
DPW	GENERAL/STREETS/WATER/SEWER/ STATE REVOLVING LOAN/CDBG	\$ 2,653,500	\$ 3,723,500	\$ 4,410,000	\$ 495,000	\$ 370,000	\$ 245,000	\$11,897,000
DDA	DDA	\$ 40,000	\$ 40,000	\$ 40,000	\$ 40,000	\$ 40,000	\$ 40,000	\$ 240,000
Parks and Rec.	GENERAL/GRANTS	\$ 710,000	\$ 10,000	\$ 300,000	\$ -	\$ -	\$ -	\$ 1,020,000
Sewer	SEWER/STATE REVOLVING LOAN	\$ 3,000,000	\$ 250,000	\$ 175,000	\$ -	\$ -	\$ -	\$ 3,425,000
Admin/Special Projects	GENERAL/GRANTS	\$ 40,000	\$ 200,000	\$ 400,000	\$ -	\$ -	\$ -	\$ 640,000
TOTAL PER YEAR		\$ 6,541,083	\$ 4,365,033	\$ 5,527,833	\$ 635,500	\$ 517,500	\$ 1,270,500	\$18,857,449
6-Year Total		\$18,857,449						

Police

The police department has little major capital expenses. The total need for the six-year CIP is just shy of \$500,000. Most of their Capital Projects are lease payments on vehicles and equipment replacement, however, as innovations in policing technology change this might require revision in future CIPs.

DEPARTMENT 6-Year CAPITAL ITEM SUMMARY
POLICE DEPARTMENT

CAPITAL ITEM	Priority	Fund Source	2026-27	2027-28	2028-29	2029-30	2030-31	2031-32	TOTALS
Taser Lease for Taser to	3	General Fund	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000	\$60,000
Replacement Body cams	3	General Fund		\$2,200					\$2,200
Replacement office furniture	2	General Fund					\$3,000		\$3,000
Patrol Vehicle Lease Payments	1	General Fund	\$35,333	\$47,333	\$59,333	\$60,000	\$60,000	\$60,000	\$321,999
Patrol vehicle components (lights, Radio)	1	General Fund		\$10,000	\$5,000	\$5,000	\$5,000	\$7,000	\$32,000
Encryptable Mobile radios for patrol vehicles	2	General Fund	\$40,000						\$40,000
Ballistic Vest & carriers x 3	2	General Fund	\$3,000		\$5,000	\$5,000	\$5,000	\$5,000	\$23,000
Bola Wrap replacement	4	General Fund			\$4,000		\$4,000		\$8,000
Office Computer upgrades	3	General Fund		\$3,500				\$3,500	\$7,000
TOTAL			\$88,333	\$73,033	\$83,333	\$80,000	\$87,000	\$85,500	\$497,199
Priority =P				6-Year Total	\$497,199				

Fire

The fire department’s need over the next six years is just above \$1 million. Fire’s capital needs include equipment, radios and fire apparatus, with the largest need being the replacement of Engine 2 forecasted to be purchased in the FY 2031-32 budget. As technology improves and the Fire Department’s responsibilities increase this could require adjustments in future CIPs.

DEPARTMENT 6-Year CAPITAL ITEM SUMMARY
Fire Department

CAPITAL ITEM	Priority	Fund Source	2026-27	2027-28	2028-29	2029-30	2030-31	2031-32	6 Year Total
Bunker Gear	1	Fire	\$ 9,250	\$ 18,500	\$ 19,500	\$ 20,500	\$ 20,500		\$ 88,250
Ice Water Resuce Suits	1	Fire			\$ 10,000				\$ 10,000
Chief and Med Vehicle Lease	1	Fire			\$ 90,000				\$ 90,000
Grass Truck	2	Fire		\$ 50,000					\$ 50,000
Replace Engine 2	3	Fire						\$900,000	\$ 900,000
TOTAL			\$ 9,250	\$ 68,500	\$119,500	\$ 20,500	\$ 20,500	\$900,000	\$ 1,138,250
				6-Year Total	\$1,138,250				

Downtown Development Authority

The six-year proposed activities for the Downtown Development Authority demonstrate a commitment to contributing to the maintenance of downtown infrastructure and continuing their façade program. This is the second year the DDA has been included in the Capital Improvement Program as the DDA is committed to being an active part in the capital improvement process in the City.

DEPARTMENT 6-Year CAPITAL ITEM SUMMARY

DDA

CAPITAL ITEM	Priority	Fund Source	2026-27	2027-28	2028-29	2029-30	2030-31	2031-32	TOTAL
Downtown Light Poles	1	DDA-Capital Outlay	\$20,000	\$20,000	\$20,000	\$20,000	\$20,000	\$20,000	\$120,000
Parking Lot Maintenance	1	DDA-Capital Outlay	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000	\$60,000
Facade Grant Program	1	DDA-Capital Outlay	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000	\$60,000
TOTAL			\$40,000	\$40,000	\$40,000	\$40,000	\$40,000	\$40,000	\$240,000

6-Year Total \$240,000

Department of Public Works

The six-year proposed need for Capital Projects is nearly \$12 million. The main thrust of these costs is the nearly \$10 million investment in the water system being sought using the Drinking Water State Revolving Fund (DWSRF) program. As these dollars have the potential to be grants or low interest loans, these give the city a tremendous opportunity to realize needed infrastructure improvements, but not being all on the direct cost to the city.

This CIP demonstrates the focus on ensuring our infrastructure is maintained and we do not get behind the eight ball in terms of deferring maintenance. These include street projects, equipment and vehicle purchases, water main projects, sewer main projects, building or repairing parking lots, building maintenance, investments in technology and repurposing obsolete equipment.

The numbers reflected in these breakdowns are estimated and do not reflect actual quoted prices or bids and will be updated annually with more accurate numbers.

DEPARTMENT 6-Year CAPITAL ITEM SUMMARY

DPW

CAPITAL ITEM	Priority	Fund Source	2026-27	2027-28	2028-29	2029-30	2030-31	2031-32	6 Year Total
CIPP 1,200 Ft. of Sewer Where Needed	1	Sewer		\$95,000	\$95,000	\$95,000	\$95,000	\$95,000	\$475,000
Sewer Lining	1	Sewer		\$150,000	\$150,000	\$150,000	\$150,000	\$150,000	\$750,000
Howard Street Reconstruction (with Utilities)	1	Local Streets/Water/Sewer or State Revolving Loan	\$1,115,000						\$1,115,000
Gilford Road- Reconstruction (with Utilities) Fremont to Palmer	1	State Revolving Loan		\$1,250,000					\$1,250,000
Gilford Road- Reconstruction (with Utilities) Hooper to Collingwood Drive	1	State Revolving Loan		\$650,000					\$650,000
E. Sherman Street Water Main Replacement	1	Major Streets/MDOT/Water/Sewer	\$800,000						\$800,000
Sheridan Street Water Main Replacement	1	Local Streets/Water/Sewer or State Revolving Loan		\$200,000					\$200,000
E. Frank Street Water Main Replacement	1	State Revolving Loan		\$600,000					\$600,000
Hooper Street Water Main Replacement	1	State Revolving Loan or Major Streets/Water/CDBG			\$3,000,000				\$3,000,000
Alley Water Replacement	1	Water/Municipal Streets		\$250,000					\$250,000
Stealth Water Meter Upgrade	1	State Revolving Loan	\$28,500	\$28,500	\$480,000				\$537,000
Replacement Well	1	State Revolving Loan/Water	\$650,000						\$650,000
New Pick-Up	2	Equipment	\$60,000		\$60,000				\$120,000
Annual Sidewalk Replacement (SA)	2	Municipal Streets/Special Assessment		\$250,000		\$250,000			\$500,000
Dump Truck/Plow Truck	3	Equipment		\$250,000					\$250,000
Vac Truck	3	Equipment			\$500,000				\$500,000
MDOT Small Urban Project Match	3	Major Streets			\$125,000		\$125,000		\$250,000
TOTAL			\$2,653,500	\$3,723,500	\$4,410,000	\$495,000	\$370,000	\$245,000	\$11,897,000
Total for 6 years			\$	11,897,000					

Parks and Recreation

The capital needs for parks and recreation represent a total of \$1 million in potential project costs. These items represent priorities to improve the usefulness and access of our parks, while aggressively seeking grant funding to cover as many of these costs as possible. As the City is engaged in developing programming for our parks, as we discover which items prove to be popular or require additional investment, those will be reflected in future CIPs.

The numbers reflected in these breakdowns are estimated and do not reflect actual quoted prices or bids and will be updated annually with more accurate numbers.

DEPARTMENT 6-Year CAPITAL ITEM SUMMARY
Parks and Rec.

CAPITAL ITEM	Priority	Fund Source	2026-27	2027-28	2028-29	2029-30	2030-31	2031-32	TOTALS
Reconstruct Tennis Courts	1	General/DNR Grants	\$400,000						\$400,000
Chippewa Kayak Launch	4	General/Grants	\$300,000						\$300,000
Connect Chippewa and Bieth Trails	4	General/Grants			\$100,000				\$100,000
Fairgrounds Fence	1	General/Grants			\$200,000				\$200,000
Lions Head Fountain	2	General/Donations	\$5,000						\$5,000
Neighborhood Park Development	2	General/Grants	\$5,000	\$10,000					\$15,000
TOTAL			\$710,000	\$10,000	\$300,000	\$0	\$0	\$0	\$1,020,000
6-Year Total			\$1,020,000						

Wastewater Treatment Plant

The wastewater treatment plant’s six year estimated capital needs are projected to be nearly \$3.5 million. As previously mentioned in the overall breakdown, \$3 million of these projects are final part of the upgrade of the Wastewater Treatment Plant and substations as part of the Clean Water State Revolving Fund (CWSRF) the City was awarded as a low interest loan. As such, the direct required investment directly from the city has the potential to be on the low end up front, while paying the loan back over time with aggressive monitoring of rates vs. costs. Once the project is completed, there will be a necessary evaluation of what comes next in order to ensure efficient operation of this system, to ensure it is always in proper working order. Once the upgrade is completed, future CIPs will reflect projects which come from said evaluation.

DEPARTMENT 6-Year CAPITAL ITEM SUMMARY
Wastewater

CAPITAL ITEM	Priority	Fund Source	2026-27	2027-28	2028-29	2029-30	2030-31	2031-32	6 Year Total
Headworks Overhead Door	1	Sewer		\$ 150,000					\$ 150,000
Pole Barn Overhead Door					\$ 75,000				\$ 75,000
Plant Upgrade	1	State Revolving Loan	\$3,000,000						\$3,000,000
Manned Trash Pump	4	Equipment		\$ 60,000					\$ 60,000
Plant Doors and Windows	4	Sewer		\$ 40,000	\$100,000				\$ 140,000
TOTAL			\$3,000,000	\$250,000	\$175,000	\$0	\$0	\$0	\$3,425,000
6-Year Total			\$ 3,425,000						

Administration

The projects classified under Administration include special projects initiated by the City Council, Boards/Commissions or the City Manager and/or have strategic significance. The 6-year outlook is to spend just shy of \$650,000 on these projects. The largest project moving forward is upgrades at City Hall to reflect needed updates due to age, and regular wear and tear. Also, election equipment expenditures became necessary after the passing of Proposal 2 in 2022.

DEPARTMENT 6-Year CAPITAL ITEM SUMMARY

Admin/Special Projects

		2026-27	2027-28	2028-29	2029-30	2029-30	2030-31	2031-32	
CAPITAL ITEM	Priority Fund Source								
Council Room & Office Renovations	3 General Fund		\$200,000						\$200,000
Fire Suppression System	3 Grant/General Fund			\$400,000					\$400,000
Technology Upgrades (server & computers)	3 General Fund	\$ 10,000							\$ 10,000
Election Equipment Upgrades	1 General Fund	\$ 30,000							\$ 30,000
TOTAL		\$ 40,000	\$200,000	\$400,000	\$ -	\$ -	\$ -	\$ -	\$640,000
6-Year Total		\$640,000							

Overall, the Capital Improvement Program is set for steady investment in necessary projects in order to keep our City moving forward. These projects keep the goals of the Master Plan in mind as we move forward, as well as input from stakeholders throughout the City of Caro and beyond.

CITY OF CARO

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JILL WHITE

MEMORANDUM

TO: Caro City Council
FROM: City Manager Scott R. Czasak
DATE: Wednesday, May 27, 2026
RE: Agenda Item – Fiscal Year 2026/27 Fee Schedules

Members of the Caro City Council,

As you know, part of the budget adoption process is to adopt the fee schedule for the Fiscal Year, as such this proposed fee schedule not only reflects the budget proposed increase of 3% for water rates and a 4% increase for sewer rates. Importantly, this fee schedule also reflects a 4% increase in the refuse rates which will begin to stem the tide of chronic underfunding of the Sanitation Fund.

Additionally, the fee schedule provides for a comprehensive update of the Fire and Rescue fees based on input from Chief Heckroth and Treasurer Ries in order to ensure the rates we charge reflect the costs incurred in our fire and rescue runs.

Importantly, while all planning and zoning fees remain the same, a caveat has been added to the Sign and Zoning permits that state if a permit is applied for after a project, the fee is doubled. This is added as there is no disincentive to begin a project, get caught, and then come back and just pay the fee for the permit. By including this disincentive, it will demonstrate that residents and businesses need to ask for permits first, not forgiveness later.

Lastly, all other fees remain the same as last year.

Your options for motions are:

1. Motion to adopt Resolution 2026-07 adopting the Fiscal Year 2026/2027 Fee Schedules for the City of Caro as presented.
2. (If changes are made) Motion to adopt Resolution 2026-07 adopting the Fiscal Year 2026/2027 Fee Schedules for the City of Caro as amended.
3. Postpone for further discussion.
4. Take no action.

CITY OF CARO
RESOLUTION 2026-07
SETTING ADMINISTRATIVE FEE SCHEDULES FOR FISCAL
YEAR 2026-2027

WHEREAS, the City of Caro operates water and wastewater utilities for customers inside and outside the City limits of the City of Caro, fire services for customers inside the City limits of the City of Caro, solid waste collection inside the City limits of the City of Caro, and requires permit and administrative fees for residents and businesses within the City limits of the City of Caro, and

WHEREAS, the City of Caro is allowed and required to charge fees for wastewater collection and treatment services under Section 38-59 of the City of Caro Code of Ordinances and in compliance with provisions of section 21 of Public Act No. 94 of 1933. (MCL 141.121); and

WHEREAS, the City of Caro is allowed and required to charge fees for drinking water treatment and distribution services under Section 39-168 of the City of Caro Code of Ordinances in compliance with provisions of section 21 of Public Act No. 94 of 1933 (MCL 141.121); and

WHEREAS, the City of Caro is allowed and required to charge fees for fire services under Section 2-113 of the City of Caro Code of Ordinances in compliance with provisions of Section 769.1f of Public Act No. 175 of 1927 (MCL 769.1f); and

WHEREAS, the City of Caro is allowed and required to charge fees for zoning administrator services under Section 7.12 of the Charter of the City of Caro and Section 44-653 of the City of Caro Code of Ordinances; and

WHEREAS, the City of Caro is allowed and required to charge fees for Zoning Board of Appeals reviews under Section 44-794 of the City of Caro Code of Ordinances; and

WHEREAS, the City of Caro is allowed and required to charge fees for Solid Waste collection under Section 28-114 of the City of Caro Code of Ordinances in compliance with section 11901 of Public Act No. 451 of 1994 (MCL 324.11901);

NOW, THEREFORE BE IT RESOLVED that the City of Caro Council does here by set the 2026/2027 City of Caro Fee Schedule as outlined in Exhibit A, which is attached to this Resolution.

BE IT FURTHER RESOLVED that the City of Caro Council does here by set the 2026/2027 City of Caro Fire Fee Schedule as outlined in Exhibit B, which is attached to this Resolution.

BE IT FURTHER RESOLVED that the City will annually review the fee structures set forth herein and make modifications as necessary.

MOVED: _____ SUPPORTED: _____

YES: _____

NO: _____

ABSTAIN _____

ABSENT _____

Karen Snider, Mayor
City Council

I, Rita Papp, City of Caro Clerk, do hereby certify that the foregoing is a true and original copy of a resolution adopted by the City of Caro Council at a regular meeting thereof held on the 1st day of June, 2026.

Rita Papp, Clerk

City of Caro Fee Schedule for Fiscal Year 2026/2027

Water/Sewer Rates

Inside City Water Rates

Meter size	¾ inch	\$14.04
Meter size	1 inch	\$23.41
Meter size	1 ½ inch	\$46.81
Meter size	2 inches	\$74.90
Meter size	3 inches	\$140.47
Meter size	4 inches	\$234.12
Meter size	6 inches	\$468.23
Meter size	8 inches	\$749.53

Water rate inside city per 1,000 gallons used \$2.55.

Outside City Water Rates

Meter size	¾ inch	\$27.86
Meter size	1 inch	\$46.80
Meter size	1 ½ inch	\$93.65
Meter size	2 inches	\$149.82
Meter size	3 inches	\$280.94
Meter size	4 inches	\$468.23
Meter size	6 inches	\$936.46
Meter size	8 inches	\$1,498.03

Water rate inside city per 1,000 gallons used \$5.12.

Metered Sewer Rates – Inside and Outside Rates

Meter size	¾ inch	\$14.18
Meter size	1 inch	\$23.64
Meter size	1 ½ inch	\$47.27
Meter size	2 inches	\$75.63
Meter size	3 inches	\$141.84
Meter size	4 inches	\$236.39
Meter size	6 inches	\$472.77
Meter size	8 inches	\$756.81

Per 1,000 gallons of use: \$ 12.82/1,000 gallons of water used.

Water Related Fees

Additional Units – Water	\$4.00 per unit (apartments, duplex, etc.)
Additional Units – Sewer	\$2.00 per unit (apartments, duplex, etc.)
Meter Testing	\$20.00
Inspection fee	\$20.00 – Business hours.
Inspection fee	\$55.00 – non-Business hours.
Final read	\$15.00 – Business hours.

City of Caro Fee Schedule for Fiscal Year 2026/2027

Final read	\$55.00 – non-Business hours.
Turn on and off	\$15.00 each – Business Hours.
Turn on and off	\$55.00 each – non-Business hours.
Meter and Parts	At City Cost
Bulk Water Sales	\$22.00 base cost plus unit cost per thousand
Additional Meter	\$145.00 (meter \$125.00 plus \$20.00 inspection fee)

Tap In Fees – Sewer and Water

1" tap in	\$1,040.00 each
1 ½" tap in	\$1,300.00 each
2" tap in	\$1,560.00 each
4" tap in	\$1,664.00 each
6" tap in	\$2,496.00 each
8" tap in	\$3,640.00 each
12" tap in	\$4,160.00 each

Meter Prices

1/2" x 5/8" with touchpad	\$125.00 at current market rate (subject to increase)
5/8" x 3/4" with touchpad	\$125.00 at current market rate (subject to increase)
3/4" with touchpad	\$175.00 at current market rate (subject to increase)
1" with touchpad	\$215.00 at current market rate (subject to increase)
1 1/2" with touchpad	\$530.00 at current market rate (subject to increase)
2" with touchpad	\$715.00 at current market rate (subject to increase)
4" turbo with touchpad	\$2,150.00 at current market rate (subject to increase)
6" turbo with touchpad	\$4,525.00 at current market rate (subject to increase)

Rubbish and Trash

All fees for rubbish and trash include a State of Michigan mandated Environmental Surcharge.

Residential and commercial rubbish and trash collection costs are determined by the Emterra contract. A Commercial Hand Stop pickup is designed for smaller businesses that generate more waste than a typical residence but not enough to warrant a full dumpster.

Residential rubbish and trash pickup from July 1, 2026, to June 30, 2027, will be \$30.53 every two months.

Dumpster bi-monthly fees vary depending on the size of the dumpster and how frequently it is emptied.

Commercial Hand Stop Fees July 1, 2026, to June 30, 2027, will be \$32.20 every two months.

Dumpster administrative fee	\$6.36
Commercial Hand stop fee	\$3.18

City of Caro Fee Schedule for Fiscal Year 2026/2027

Zoning Board of Appeals

\$50.00 application

\$250.00 Regular Hearing

\$500.00 Violation Hearing

Planning Commission

Rezoning

\$50.00 application

\$400.00 Administration & Planning Commission Meeting

Site Plan Review/Special Land Use – Initial submission: Sites up to 1 acre, sites larger than 1 acre could be subject to additional fees.

\$50.00 application

\$500.00 Administration & Planning Commission meeting

\$500.00 Planner

\$1,700.00 Engineer

Private Road

Same as site plan/special land use.

Subdivision/Condominium/PUD

Fees to be determined by city staff and may depend on the size of the project. \$50.00 application fee.

Sign Review

\$50.00 application

\$75.00 administration – Permanent

\$25.00 application

\$50.00 administration - Temporary

***Note – Any application filed after a sign has been erected is double the fee.**

Site Plan Revision – Re-Submission of plans before final approval of Planning Commission

Re-Submission \$150.00 Administration & Planning Commission Meeting Cost per invoice for Planner and/or Engineer

Site Plan Revision – After final approval of Planning Commission with contingencies.

Existing Structure and/or Site Improvement Additions

\$100.00 Administration

Cost per invoice for Planner and/or Engineer

Zoning Permit

\$50.00 application

***Note – Any application filed after a project has started is double the fee.**

Food Truck Permit Fee

Individual Food Truck: \$25.00 initial application, \$15.00 per renewal in calendar year.

Special Event Permit including Food Trucks: \$50.00 per event.

Special Event Permit

\$50.00 per event.

Mowing Administrative Fee

\$100.00 per billing

Garage Sale Permits

\$1.00 each – 1 permit per sign

Peddler Permits

\$25.00/day or \$100.00/week – 1 week maximum

City of Caro

Fiscal Year 2026-2027 Fire Protection Service Fees

The following fees will be assessed for services provided by the Caro Fire Department for incidents occurring with the City of Caro:

Industrial/Commercial Fires
\$1,250 per hour for the first two hours
\$750 per hour for each hour thereafter

Residential Fires
\$1,000 per hour for first hour
\$500 per hour for each hour thereafter

Vehicles
\$750 per hour for the first hour
\$300 per hour for each hour thereafter for all except Electric Vehicles
\$250 per hour for each hour thereafter for Electric Vehicles

Grass/Fields/Woods Fires
\$1,000 for the first hour
\$500 per hour for each hour thereafter

Extrication Calls
\$1,250 for the first hour
\$500 per hour for each hour thereafter

Hazardous Conditions Calls
\$1,250 for the first hour
\$750 per hour for each hour thereafter
Department Cost Haz Mat items used billed at the department's cost

Illegal/Unsafe Fires (Doubled if Police are called)
\$750 for the first hour
\$400 per hour for each hour thereafter

False Fire Alarms - Commercial/Business (One free per year)

\$750 for the first hour
\$400 per hour for each hour thereafter

Residential Smoke/Odor/Smoke & CO Detectors Investigations

\$500 for the first hour
\$250 per hour for each hour thereafter

Medical Calls

\$125 per call, if applicable (no transport)

Human Rescue

\$1,250 for the first hour
\$500 per hour for each hour thereafter

Plane and/or Helicopter Incidents

\$1,500 for the first hour
\$750 per hour for each hour thereafter

Train Incidents

\$1,500 for the first hour
\$750 per hour for each hour thereafter

Mass Casualty Incidents

\$3,000 for the first hour
\$1,500 per hour for each hour thereafter

Marihuana Facility Fire

\$2,000 for the first hour
\$1,000 per hour for each hour thereafter

Residential/Commercial/Industrial Gas Leaks and Spills

\$500 for the first hour
\$300 per hour for each hour thereafter

Bomb Attempt or Threat	
\$5,000	for the first hour
\$3,500	per hour for each hour thereafter

Drug Lab Fire	
\$3,000	for the first hour
\$2,000	per hour for each hour thereafter

Grain Bin Rescues	
\$3,000	for the first hour per victim
\$1,500	per hour per victim for each hour thereafter

Nuisance Calls	
\$200	First Offence
\$300	Second Offence
\$500	Subsequent Offence per calendar year

All other fire calls not described or previous mentioned	
\$500	for the first hour
\$300	per hour for each hour thereafter

All billing decisions will be made as to the actual call, not the paged-out call. Depending on the actual responded call, the Fire Chief will have the authority to make the final determination as to what category each call will be billed at.

CITY OF CARO

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MEMORANDUM

TO: Caro City Council
FROM: City Manager Scott R. Czasak
DATE: Wednesday, May 27, 2026
RE: Agenda Item – Sherman Street Change Order #1

Members of the Caro City Council,

As you know, we are engaged in a project to reconstruct and repair Sherman Street from State Street to Frank Street, including new water main installation, as for the road part of Sherman was to be reconstructed, mostly from the school driveway to Frank Street, and part was to be mill and overlaid, from the school driveway to State Street. During the course of the work, on site review of the conditions of the roadway demonstrates that part of the area to be mill and overlaid, namely from the school driveway to Court Street, is in poor condition under the existing road that would be unsuitable to repair and would be more cost-effective in the long run to reconstruct at this time. Specifically, the underlying structure is three inches deep not the four inches which the other portions will be, and the joints are in worse shape than anticipated.

Therefore, ROWE Professional Services and Glaeser-Dawes have developed Change Order #1 which would change a 215-foot section of Sherman Street from mill and overlay to reconstruction. The cost of the Change Order is \$20,009.19. The Fiscal Year 2026-27 budget anticipates \$695,000 for construction and this would place the overall costs just shy of \$710,000. However, in consultation with Treasurer Ries, as this project was originally supposed to fall in the next fiscal year, but due to the earlier start of construction we will probably get the first payment request this fiscal year, we would request to defer any budget adjustments to the next Council meeting to fully account for this projects costs and how they will go across fiscal years.

Your options for motions are:

1. Motion to approve Change Order #1 for the Sherman Street Rehabilitation project as presented.
2. Postpone for further discussion.
3. Take no action.

Date of Issuance:	<u>5/28/2026</u>	Effective Date:	<u>6/1/2026</u>
Owner:	<u>City of Caro</u>	Owner's Contract No.:	<u>N/A</u>
Contractor:	<u>Glaeser Dawes Corporation</u>	Contractor's Project No.:	<u>N/A</u>
Engineer:	<u>ROWE Professional Services Company</u>	Engineer's Project No.:	<u>2500800</u>
Project:	<u>Sherman Street Rehabilitation Project</u>		

The Contract is modified as follows upon execution of this Change Order:

Description:

Change from mill and overlay to full reconstruction of a 215' long section of Sherman Street from the Court Street intersection towards Frank Street. The middle two lanes of this section were slated in the grant to stay but now that we are under construction the existing conditions are of concern of not holding up.

Attachments:

CHANGE IN CONTRACT PRICE	CHANGE IN CONTRACT TIMES <i>(note changes in Milestones if applicable)</i>
Original Contract Price: \$ 689,982.32	Original Contract Times: Substantial Completion: <u>8/28/2026</u> Ready for Final Payment: <u>10/2/2026</u> dates
Net <i>Increase</i> from previously approved Change Orders: \$ -	Net <i>Increase</i> from previously approved Change Orders: Substantial Completion: <u>0</u> Ready for Final Payment: <u>0</u> days
Contract Price prior to this Change Order: \$ 689,982.32	Contract Times prior to this Change Order: Substantial Completion: <u>8/28/2026</u> Ready for Final Payment: <u>10/2/2026</u> dates
<i>Increase</i> of this Change Order: \$ 20,009.19	<i>Increase</i> of this Change Order: Substantial Completion: <u>0</u> Ready for Final Payment: <u>0</u> days
Contract Price incorporating this Change Order: \$ 709,991.51	Contract Times with all approved Change Orders: Substantial Completion: <u>8/28/2026</u> Ready for Final Payment: <u>10/2/2026</u> dates

RECOMMENDED:

ACCEPTED:

ACCEPTED:

By: _____ By: _____ By: _____
Engineer Owner (Authorized) Contractor (Authorized)

Title: _____ Title: _____ Title: _____

Date: _____ Date: _____ Date: _____

Approved by Funding Agency (if applicable)

By: _____ Date: _____

Title: _____

CITY OF CARO

MANAGER
SCOTT CZASAK
CLERK
RITA PAPP
TREASURER
TAMMY RIES
ATTORNEY
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TO: City Council
City Manager – Scott Czasak
FROM: Tammy Ries, Treasurer
SUBJECT: Investment Maturing #1
DATE: May 26, 2026

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

Financial Institution	Current Term	Interest Rate	Current Balance	Maturity Date
Independent Bank	6 months	3.60 %	\$263,392.39	6/8/2026

Below are the rates on offer as of 5/26/2026.

Financial Institution	Rate APY
Northstar Bank	3.75%
Independent Bank	3.75%

My recommendation is to keep the CD at Independent Bank in the amount of \$263,392.39 for 1 year at 3.75%

Action:

Option 1: Keep the CD at Independent Bank in the amount of \$263,392.39 for 1 year at 3.75%

Option 2: Move the CD to Northstar Bank in the amount of \$263,392.39 for 1 year at 3.75%

Option 3: Choose another investment opportunity.

RE: CD Rates

From Otremba, Sonya <SOtremba@ibcp.com>

Date Tue 5/26/2026 1:25 PM

To Tammy Ries <tries@carocity.net>

Tammy,

We can match Northstar's rate of 3.75% for 1 year. Once it's officially approved, let me know and I'll get the paperwork over to you. 😊

Sonya S. Otremba

AVP, Branch Manager

NMLS: 1177788

Independent Bank

1111 W. Caro Rd. Caro, MI 48723

O: 989-672-2650 | IPT: 22650

C: 989-395-2204

F: 989-912-3076

sotremba@ibcp.com

[Schedule an appointment](#)



From: Tammy Ries <tries@carocity.net>

Sent: Tuesday, May 26, 2026 10:20 AM

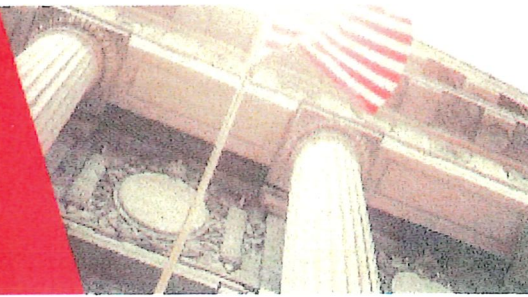
To: Otremba, Sonya <SOtremba@ibcp.com>

Subject: CD Rates

This email sent by tries@carocity.net originated from **OUTSIDE** Independent Bank. Think before you click! If you reply, the email may go to (may be blank): or tries@carocity.net



Northstar Bank



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 3.35%
60 Days 3.50%
90 Days 3.65%
120 Days 3.55%
150 Days 3.55%
180 Days 3.70%
210 Days 3.70%
270 Days 3.70%
365 Days 3.75%
18 Month 3.85%
2 Year 3.90%
3 Year 3.90%

ICS Rate

2.40%

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 3.20%
13 Weeks 3.50%
26 Weeks 3.55%
52 Weeks 3.60%

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

CITY OF CARO

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JOHN RILEY

TO: City Council
City Manager – Scott Czasak
FROM: Tammy Ries, Treasurer
SUBJECT: Investment Maturing #2
DATE: May 26, 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	52 Weeks	3.95 %	\$543,202.87	6/11/2026

Below are the rates on offer as of 5/26/2026.

Financial Institution	Rate APY
Northstar Bank	3.60%
Independent Bank	3.09%

My recommendation is to keep the CDARS at Northstar Bank in the amount of \$543,202.87 for 52 weeks at 3.60%

Action:

Option 1: Keep the CDARS at Northstar Bank in the amount of \$543,202.87 for 52 weeks at 3.60%

Option 2: Move the CDARS to Independent Bank in the amount of \$543,202.87 for 52 weeks at 3.09%

Option 3: Choose another investment opportunity.



Northstar Bank



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 3.35%
60 Days 3.50%
90 Days 3.65%
120 Days 3.55%
150 Days 3.55%
180 Days 3.70%
210 Days 3.70%
270 Days 3.70%
365 Days 3.75%
18 Month 3.85%
2 Year 3.90%
3 Year 3.90%

ICS Rate

2.40%

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 3.20%
13 Weeks 3.50%
26 Weeks 3.55%
52 Weeks 3.60%

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



May 27 - June 2, 2026

Certificates of Deposit	Rate
7 – 31 Days	3.39%
32 – 89 Days	3.41%
90 – 179 Days	3.42%
180 – 269 Days	3.46%
270 – 359 Days	3.51%
360 - 545 Days	3.59%
546 - 730 Days	3.65%
730+ Days	3.65%

Penalty for early withdrawal

CDARS	Rate
4 Weeks (28 Days)	3.19%
13 Weeks (91 Days)	3.21%
26 Weeks (182 Days)	2.96%
52 Weeks (364 Days)	3.09%
2 Years (728 Days)	3.20%
3 Years (1092 Days)	3.20%

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	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

TreasuryONE Support | 800.530.3719 | tm_customer_support@ibcp.com

CITY OF CARO

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

317 South State Street
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Phone 989-673-2226
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MAYOR
KAREN SNIDER
CITY COUNCIL
EMILY CAMPBELL
CHARLOTTE KISH
DOREEN OEDY
HEIDI PARKER
JOHN RILEY
JILL WHITE

TO: City Council
FROM: Karen Snider – Mayor
SUBJECT: Mayor’s Report
DATE: June 1, 2026

It was with heavy heart and loving memory when we received word that we lost former Fire Chief David Mattlin. David was respected by everyone who knew him and it would take pages to state all his accomplishments, different hats he wore, and how devoted he was to his family, friends, and community. He was a man of strong faith in God, and I will never forget the support he gave me when I lost my son. He spent many hours and mornings holding my hands and telling me God would help mend my broken heart. David was my friend and he cared so much about helping others.

I attended Caro Rotary Club on May 18, 2026. We were pleased to have special entertainment by the Caro High School choir. It was an amazing performance. May 25, 2026, Caro Rotary meeting was cancelled due to Memorial Day.

Council attended three financial workshops for our upcoming fiscal year 2026-2027 budget which is required to be adopted by June 30, 2026. The workshops went extremely well, and we will be having our public hearing to adopt or reject the proposed budget and millage rate at our June 1, 2026, Council meeting. The budget figures are calculated by using the same millage rate as the city has implemented for over 25 years, which is 16.1643. The millage rate is the tax rate used to calculate local property taxes. It represents the amount of tax payable for every \$1,000 of a property’s assessed taxable value.

I was honored to attend the open house at the Tuscola County Medical Care Community on May 26, 2026. This open house was hosted by Cody Rabideau, Chief Executive Officer and other workers of the Tuscola County Medical Care. The main purpose was to recognize State Representative, Matthew Bierlein, for his support to our community as well as Medical Care Facilities across the State of Michigan. He received the 2026 Distinguished Legislative Service Award from the MI County Medical Care Facilities Council at the Tuscola County Medical Care Community. Representative Bierlein is also a long-time Rotary member as well as a good friend to many of us.

I look forward to the Caro Chamber of Commerce 36th Annual Caro Cars and Crafts Car Show to be held on Friday and Saturday, June 5 and 6, 2026 in downtown Caro. They are having their classic car/truck/bike show on Saturday the 6th and are looking for volunteers. If you are available or have questions, please call the Caro Chamber office at 989-673-5211 or stop in at 429 N. State Street, Ste 206, Caro. The event is free to the community to attend so mark your calendar.

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MEMORANDUM

TO: Caro City Council
FROM: City Manager Scott R. Czasak
DATE: Wednesday, May 27, 2026
RE: City Manager's Report

Members of the Caro City Council,

Finally, we are beginning to have summer like weather here in Caro and I think we can finally put the heaters away and break out the summer wardrobe. By the time of the Council meeting this memo will be for our Summer Kick-Off will have come and gone (weather permitting) and we will officially have an open splash pad and revived Lion's Head drinking fountain at the splash pad.

In the last few weeks, I have completed a 6-week course on the Redevelopment Ready Communities program, while I am familiar with the program and have been engaged in it, it is always good to see if there are new programs and areas to improve. From my perspective, the next steps the City will have to engage in will be a review of our zoning ordinances to reflect the best practices in the RRC program, along with some updating of processes. Also, I attended the Open House for the Tuscola County Medical Care facility, which featured an award presentation to State Representative Bierlein for his advocacy in renewing the 5-year authorization of County Medical Facilities.

On the project front, we have hit a snag or two in some ongoing projects. The Norman Street project is entering its final stages and should be completed shortly, however the Sherman Street project hit a snag as the new water line is having pressure issues, and while trying to investigate the issue the current water line was damaged, necessitating emergency repairs. ROWE, DPW and I will continue to monitor the project to keep things moving forward. On the well drilling front, things continue to move slowly forward, and depending on the timing of investigations, WSP, ROWE, DPW and I will be coming to Council with a comprehensive update along with any possible cost changes that might be coming due to the conditions found underground. The Wastewater project is also nearing substantial completion of the major portions of the project, but there are many punch list items to see too before we can pause the project until the required electrical components arrive in the fall for installation.

Lastly, today I attended the funeral of former Caro Fire Chief David Mattlin. While I was never fortunate enough to work with Chief Mattlin, I do see every day the continuation of a Fire Department he led and built for many, many years. I often remind myself that all of

us who serve in government, especially at the local level, are temporary cogs in a wheel that was spinning before we arrived and will continue to spin long after we are gone. All we can do is hope when it is our time to serve, we serve well and leave the place better than we found it. It is a fitting legacy for Chief Mattlin that he definitely left us better than he found us, and his name will be an honored one in our City for a long time to come. Rest in peace Chief.

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TO: City Council/City Manager
FROM: Rita Papp – City Clerk
SUBJECT: Clerk’s Report
DATE: June 1, 2026

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- Working on updating our Pension Plan document with Miller Canfield to follow current laws and regulations per the request from Jane Hagen at Tri-Star. All fees will be paid through the pension plan. Current plan documents are dated 2017. Working on a resolution to present to council for approval. I will present this resolution to council the first meeting in July.
 - I am continuing to accept election filing packets for Mayor - 1 seat, 2-year term and Council – 3 seats, 4-year term. Filing packets are available in the Clerk’s Office. Deadline to file is July 21, 2026 at 4:00 p.m.
 - The election process for August 2026 has started. I am in the process of scheduling Election Inspectors, Election Commission Meetings, and Ballot Proofing.
 - Jana Brown, Deputy Clerk is continuing to do document retention by scanning and uploading blueprints on Silversmith to the appropriate property. We will be looking into purchasing environmentally safe cabinets for preservation of documents after July 1st.
 - Onboarded and welcomed the new DDA Director, Devon Pomeroy-Ruppert, May 18, 2026. Introduced him to staff and toured City Hall.
 - I will be attending the MAMC Summer Conference in Kalamazoo, June 15 – 19, 2026. Jana will be covering the June 15th meeting in my absence.