

AGENDA
REGULAR MEETING OF THE CARO CITY COUNCIL
June 2, 2025, 6:30 P.M.

CALL TO ORDER (Pledge of Allegiance)

AGENDA APPROVAL

PUBLIC COMMENTS – AGENDA ITEMS ONLY

COMMUNICATIONS:

1. Planning Commission Meeting Minutes – May 13, 2025
2. Parks & Recreation Meeting Minutes – May 20, 2025

CONSENT AGENDA:

1. Regular Council Meeting Minutes – May 19, 2025
2. Council Budget Workshop Minutes – May 15, 2025
3. Council Budget Workshop Minutes – May 27, 2025
4. Invoices

REGULAR AGENDA:

1. Open Public Hearing – FY 2025-2026 Budget & 2025 Millage Rate L-4029
2. Public Discussion/Council Discussion
3. Close Public Hearing – FY 2025-2026 Budget & 2025 Millage Rate L-4029
4. Council Action – 2025 Millage Rate – L-4029
5. Council Action – FY 2025-2026 Budget Resolution
6. Capital Improvements Program - FY 2025-2031
7. Resolution Setting Administrative Fee Schedules for FY 2025-2026
8. Resolution Setting Compensation for Planning Commission, Board of Review & Zoning Board of Appeals
9. City Cleaning Services Bids
10. Resignation Letter – Denise Steffen
11. DPW Superintendent Contract 2025-2028
12. Investment # 1
13. Investment # 2
14. Parks & Recreation Committee Appointment

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

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City of Caro Planning Commission

Regular meeting held May 13, 2025 called to order at 7:00 p.m. by Chairman Carpenter.

Present: Mike Carpenter, Bob Eschenbacher, Greg Hutchison, Art Rollend, Herb Sheardy and Denise Steffen.

Absent: None

Others in Attendance: Scott Czasak-City Manager, Karen Snider-City Mayor, Martin Porzondek

Additions to New Business:

1. Letter of Resignation from Denise Steffen
2. Request for plaques to recognize to recently resigned members.
Mark Laethem resigned verbally at April 8 meeting. Letter has been received.

Eschenbacher/Sheardy moved to approve the Agenda with the two additions listed above. Motion carried.

Rollend/Sheardy moved to approve the minutes of April 22, 2025 as written. Motion carried.

Public Comment

Karen Snider introduced local attorney Martin Porzondek.

Rollend/Sheardy moved to accept Denise Steffen's resignation with much regret. Motion carried.

Steffen/Eschenbacher moved to send recommendations regarding Electronic Message Signs to City Attorney to draft language for Planning Commission to review. Motion carried.

No Public Comment

Steffen/Rollend moved to adjourn at 8:10 p.m. Motion carried.

Respectfully submitted by Denise Steffen, Secretary

Parks and Recreation Committee Minutes
Tuesday, May 20, 2025
6:00 P.M.

Present: Tanya Batschke, Colleen Russell, Sean Smith, Jill White, Sue Ellen Greenlee

Absent: Carrie Will, Robert Scheil, Jason Davis

Others present: City Manager Scott Czasak, Mayor Karen Snider, Councilor Emily Campbell

- I. **Call to Order**
- II. **Pledge of Allegiance**
- III. **Approval of the Agenda**
Sean Smith moved to accept the agenda, Colleen Russell seconded, Motion carried.
- IV. **Public Comment**
None
- V. **Approval of Minutes**
*Colleen moved to accept the minutes with corrections to the following:
Item 4 – spelling errors “implementing” to “implemented” & “celebreatation” to “celebration”, Item 5 – Motion should read, “Motion by Colleen Russell to accept minutes with the following corrections:”, Item 8 – spelling error “beat” to “beet”, Item 9 – spelling errors “hold coarse” to “hole course”, Item 10.1 – spelling error “sounds” to “sound”, Item 11.2 – Capitalize “Old Engine and Tractor Show and the Fair”, Item 13 – remove “Vote 7-0” replace “Motion carried.”
Sean Smith seconded
Motion carried.*
- VI. **City Council Liaison Report**
Councilor Jill White announced grant approval for fairgrounds.
 - a. City Manager Report
 - b. Parks and Recreation Superintendent Report
- VII. **Committee Reports**
 - a. Disc Golf Capital Improvement Committee
Sean Smith discussed the Disc Golf project.
- VIII. **New Business**
 - a. Summer Kick-Off Rescheduled – Wednesday, June 4th 5-8p
Carrie Will submitted schedule of the evening.
- IX. **Old Business**
 - a. Spring Clean-Up / Arbor Day Ceremony Recap
Spring Clean-Up – a cold day. Suggested end at noon. Must separate leaves and objects for leaf vac truck.
 - b. Music in the Park Updates
Music in the Park is going well. Scott Czasak read lineup of entertainers.

X. Additional Public Comment

None

XI. Adjournment

Collen Russell moved to adjourn the meeting at 6:43 p.m., Sean Smith seconded.

Motion carried.

Submitted by,

Sue Ellen Greenlee, Acting Secretary

REGULAR MEETING OF THE CARO CITY COUNCIL
May 19, 2025, 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 19, 2025, at 6:30 p.m. in the Council Chambers.

Present: Mayor Karen Snider, City Council: Emily Campbell, Greg Hutchison, Charlotte Kish, Doreen Oedy, Heidi Parker and Jill White

Absent: None

Others: Scott Czasak – City Manager, Rita Papp – City Clerk, Tammy Ries – City Treasurer, Brian Newcomb – City Police Chief, Randy Heckroth – City Fire Chief, Tom Reese – DPW Superintendent and other guests

AGENDA APPROVAL

25-M-102

Motion by Hutchison, seconded by Campbell to approve the agenda as presented with the reverse order of Items #5 and #6 and the amended budget workshop minutes from May 12, 2025.

Motion Carried.

PUBLIC COMMENT – AGENDA ITEMS ONLY: None

PRESENTATION: Rowe Engineering – Mike Carpenter

COMMUNICATIONS:

1. Parks & Recreation Committee Minutes – May 5, 2025
2. DDA Upcoming Events

CONSENT AGENDA:

1. Regular Council Meeting Minutes – May 5, 2025
2. Council Budget Workshop Meeting Minutes – May 12, 2025 (amended)
3. Invoices
4. Department Reports
 - A. Police Report – Chief Brian Newcomb
 - B. Fire Report – Chief Randall Heckroth
 - C. Code Enforcement Report – Chief Randall Heckroth/Jon Beaupre – no report

25-M-103

Motion by Hutchison, seconded by Campbell to approve the consent agenda as presented including invoices, an introduction of Jon Beaupre and verbal report from Chief Randall Heckroth.

Motion Carried.

REGULAR AGENDA: (action required)

1. 2025 Stealth MIU Purchase

25-M-104

Motion by White, seconded by Parker, to authorize the purchase of 212 MIU Stealth Transmitters from Michigan Pipe & Valve for the quoted amount of \$27,560.00.

Motion carried.

2. 2025 Category B Application Resolution

25-M-105

Motion by White, seconded by Campbell to adopt Resolution 2025-3 to apply for an MDOT Transportation Economic Development Fund Category B grant as presented.

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

Motion carried.

3. 2025 Sidewalk Construction Engineering Service Bids

25-M-106

Motion by White, seconded by Hutchison to approve Rowe Professional Services as the Construction Engineer for the 2025 Sidewalk project for the bid price of \$9,900.00 and instruct the City Manager to sign all documents to facilitate engineering work.

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

Motion carried.

4. Planning Commission Appointment

25-M-107

Motion by Oedy, seconded by Campbell to appoint Martin Porzondek to the Planning Commission to fulfil the vacant term until November 2026.

Motion carried.

5. Schedule Workshops – FY 2025/2026 Budget
Scheduled for May 27, 2025 at 6:00 p.m.

6. Schedule Public Hearing – FY 2025/2026 Budget
Scheduled for June 2, 2025 at 6:30 p.m.

ITEMS PENDING/POSTPONED: None

COMMITTEE/LIAISON POSITION REPORTS:

1. Economic Development Corporation (Mayor Snider) – Next meeting scheduled for May 27, 2025.
2. Chamber of Commerce (Manager) – New officers have been appointed, Future events discussed, Cars & Crafts, Business After Hours, & Ribbon Cuttings.

3. Downtown Development Authority (Kish) – Future events discussed, Bus stop repair will be starting, Plant Sale is returning in August, By Laws committee formed, Looking for use of left over produce after market.
4. Fair Board (Oedy) – No report
5. Parks & Recreation (White) – Meeting is tomorrow, May 20, 2025. Summer Kick Off has been rescheduled for June 4, 2025.
6. Planning Commission (Hutchison) – Electric Signs discussed, received resignation letter from Denise Steffen, & met the new appointee, Martin Porzondek.
7. Tuscola County Board of Commissioners (Parker) – No report.
8. Zoning Board of Appeals (Mayor Snider) – No report.

MAYOR'S REPORT – Written report submitted.

Would like to recognize Denise Steffen, Mike Laethem, and Louise Hodges with plaques.

MANAGER'S COMMENTS – Written report submitted.

M24 bridge works has started, city hall bathrooms are under construction, Council inquired on the status of the Wastewater repair quotes, cleaning bids, and the LJ Garage issue.

CLERK'S REPORT – Written report submitted.

Council inquired about the status of the Parks & Recreation vacancy.

TREASURER'S REPORT – Written report submitted.

CLOSED SESSION:

POLC Union Contract

Section 8(c) of the OMA – “For strategy and negotiation sessions connected with the negotiation of a collective bargaining agreement if either negotiating party requests a closed hearing.”

25-M-108

Motion by Parker, second by Campbell to go into closed session pursuant to Section 8(c) of the Open Meetings Act – “For strategy and negotiation sessions connected with the negotiation of a collective bargaining agreement if either negotiating party requests a closed hearing.”

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

Motion carried.

Entered Closed Session 7:28 p.m.

Reconvened to Open Session 7:37 p.m.

25-M-109

Motion by Kish, second by Campbell to go back into Open Session.

Motion carried.

25-M-110

Motion by Hutchison, second by Oedy to approve the minutes of the closed meeting.

Motion carried.

25-M-111

Motion by Oedy, second by Kish to approve and accept the POLC Tentative Agreement as presented.

Motion carried.

ADDITIONAL PUBLIC COMMENT:

Councilor Campbell inquired about broadcasting council meetings.

25-M-112

Motion by White, seconded by Hutchison to adjourn the meeting at 7:40 p.m.

Motion carried.



Rita Papp
City Clerk

**CITY OF CARO SPECIAL COUNCIL MINUTES
BUDGET WORKSHOP**

Mayor Karen Snider called the Budget Workshop meeting of the City Council to order on May 15, 2025 at 6:01 p.m. in the Council Chambers.

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

Absent: None

Others: Scott Czasak – City Manager, Rita Papp – City Clerk, Tammy Ries – City Treasurer and other guests

PUBLIC COMMENT/VISITORS: None

SPECIAL AGENDA:

1. **FY 2025-2026 Budget Workshop**

The council continued discussion on the FY 2025-2026 budget. Future workshops will be scheduled at the regular council meeting on May 19, 2025.

Motion by White, seconded by Kish to adjourn the meeting at 8:02 p.m.

Motion carried.



Rita Papp
City Clerk

**CITY OF CARO SPECIAL COUNCIL MINUTES
BUDGET WORKSHOP**

Mayor Karen Snider called the Budget Workshop meeting of the City Council to order on May 27, 2025 at 6:00 p.m. in the Council Chambers.

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

Absent: Greg Hutchison, Jill White

Others: Scott Czasak – City Manager, Rita Papp – City Clerk, Tammy Ries – City Treasurer and other guests

PUBLIC COMMENT/VISITORS: None

SPECIAL AGENDA:

1. **FY 2025-2026 Budget Workshop**

The council continued discussion on the FY 2025-2026 budget.

FY 2025-2026 budget public hearing is scheduled for June 2, 2025 at 6:30 p.m.

Motion by Parker, seconded by Campbell to adjourn the meeting at 7:57 p.m.

Motion carried.



Rita Papp
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					
06/25	06/02/2025	79197	101-000-231-003	AFLAC INSURANCE WITHHOLDING	352.82
Total AFLAC:					352.82
AIR ADVANTAGE					
05/25	05/22/2025	800179	101-172-750-001	SOFTWARE MAINTENANCE AGREE'T	50.00
05/25	05/22/2025	800179	101-253-750-001	SOFTWARE MAINTENANCE AGREE'T	50.00
05/25	05/22/2025	800179	101-260-750-001	SOFTWARE MAINTENANCE AGREE'T	50.00
05/25	05/22/2025	800179	590-540-750-001	SOFTWARE MAINTENANCE AGREEM	90.00
05/25	05/22/2025	800179	661-575-750-001	SOFTWARE MAINTENANCE AGREE'T	10.00
05/25	05/22/2025	800179	101-301-750-001	SOFTWARE MAINTENANCE AGEE'T	100.00
05/25	05/22/2025	800179	248-728-801-000	DDA CONTRACTED SERVICES	58.00
Total AIR ADVANTAGE:					408.00
AMAZON CAPITAL SERVICES					
06/25	06/02/2025	79198	101-751-957-000	RECREATION PROGRAMS	24.50
06/25	06/02/2025	79198	101-265-776-000	O&M SUPPLIES	57.42
Total AMAZON CAPITAL SERVICES:					81.92
ARIANA VALOPOULOUS					
06/25	06/02/2025	79199	248-733-956-000	FARMERS MARKET - SNAP EXPENSE	6.00
Total ARIANA VALOPOULOUS:					6.00
AT&T MOBILITY					
06/25	06/02/2025	79200	101-371-853-000	TELEPHONE	26.19
06/25	06/02/2025	79200	216-336-853-000	TELEPHONE	49.03
06/25	06/02/2025	79200	101-301-853-000	TELEPHONE & PAGERS	373.14
06/25	06/02/2025	79200	101-301-750-001	SOFTWARE MAINTENANCE AGEE'T	108.72
06/25	06/02/2025	79200	101-441-853-000	TELEPHONE	8.80
06/25	06/02/2025	79200	202-483-853-000	TELEPHONE	8.80
06/25	06/02/2025	79200	203-483-853-000	TELEPHONE	8.80
06/25	06/02/2025	79200	590-540-853-000	TELEPHONE	8.80
06/25	06/02/2025	79200	591-540-853-000	TELEPHONE	8.80
06/25	06/02/2025	79200	248-728-853-000	TELEPHONE & TECHNOLOGY	43.96
Total AT&T MOBILITY:					645.04
BETTY KEMPF					
06/25	06/02/2025	79201	248-733-956-000	FARMERS MARKET - SNAP EXPENSE	75.00
Total BETTY KEMPF:					75.00
CAROL CARTER					
06/25	06/02/2025	79202	248-733-956-000	FARMERS MARKET - SNAP EXPENSE	31.00

GL Period	Check Issue Date	Check Number	Invoice GL Account	Invoice GL Account Title	Amount
Total CAROL CARTER:					31.00
CASS CITY HARDWARE					
06/25	06/02/2025	79203	591-540-760-000	POSTAGE	13.71
Total CASS CITY HARDWARE:					13.71
CINTAS					
06/25	06/02/2025	79204	101-265-801-000	CONTRACTED SERVICES	41.17
Total CINTAS:					41.17
CIVICPLUS LLC					
06/25	06/02/2025	79205	101-172-750-001	SOFTWARE MAINTENANCE AGREE'T	23.87
06/25	06/02/2025	79205	101-253-750-001	SOFTWARE MAINTENANCE AGREE'T	23.87
06/25	06/02/2025	79205	101-260-750-001	SOFTWARE MAINTENANCE AGREE'T	23.87
06/25	06/02/2025	79205	101-301-750-001	SOFTWARE MAINTENANCE AGEE'T	23.87
06/25	06/02/2025	79205	101-441-750-001	SOFTWARE MAINTENANCE AGREE'T	23.86
06/25	06/02/2025	79205	101-371-750-001	SOFTWARE MAINTENANCE AGREEEM	23.86
06/25	06/02/2025	79205	216-336-750-001	SOFTWARE MAINTENANCE AGREE'T	23.86
06/25	06/02/2025	79205	590-540-750-001	SOFTWARE MAINTENANCE AGREEEM	23.86
06/25	06/02/2025	79205	591-540-750-001	SOFTWARE MAINTENANCE AGREEEM	23.86
06/25	06/02/2025	79205	596-521-750-001	SOFTWARE MAINTENANCE AGREEEM	23.86
06/25	06/02/2025	79205	661-575-750-001	SOFTWARE MAINTENANCE AGREE'T	23.86
Total CIVICPLUS LLC:					262.50
COMPANION LIFE INSURANCE CO.					
06/25	06/02/2025	79206	101-172-717-000	LIFE INSURANCE	52.63
06/25	06/02/2025	79206	101-262-717-000	LIFE INSURANCE	3.99
06/25	06/02/2025	79206	101-253-717-000	LIFE INSURANCE	17.56
06/25	06/02/2025	79206	101-260-717-000	LIFE INSURANCE	15.76
06/25	06/02/2025	79206	101-265-717-000	LIFE INSURANCE	14.36
06/25	06/02/2025	79206	101-301-717-000	LIFE INSURANCE	150.93
06/25	06/02/2025	79206	596-560-719-000	SHORT/LONG TERM DISABILITY	33.89
06/25	06/02/2025	79206	596-521-719-000	SHORT/LONG TERM DISABILITY	7.94
06/25	06/02/2025	79206	661-575-719-000	SHORT/LONG TERM DISABILITY	22.70
06/25	06/02/2025	79206	590-545-717-000	LIFE INSURANCE	7.18
06/25	06/02/2025	79206	590-536-719-000	SHORT/LONG TERM DISABILITY	3.97
06/25	06/02/2025	79206	590-540-719-000	SHORT/LONG TERM DISABILITY	183.67
06/25	06/02/2025	79206	590-545-719-000	SHORT/LONG TERM DISABILITY	23.81
06/25	06/02/2025	79206	591-560-719-000	SHORT/LONG TERM DISABILITY	82.36
06/25	06/02/2025	79206	591-536-719-000	SHORT/LONG TERM DISABILITY	3.97
06/25	06/02/2025	79206	591-540-719-000	SHORT/LONG TERM DISABILITY	107.15
06/25	06/02/2025	79206	204-442-719-000	SHORT/LONG TERM DISABILITY	11.91
06/25	06/02/2025	79206	204-483-719-000	SHORT/LONG TERM DISABILITY	12.37
06/25	06/02/2025	79206	248-441-719-000	SHORT/LONG TERM DISABILITY	21.41
06/25	06/02/2025	79206	248-728-719-000	SHORT/LONG TERM DISABILITY	3.38
06/25	06/02/2025	79206	216-336-719-000	SHORT/LONG TERM DISABILITY	101.40
06/25	06/02/2025	79206	590-560-719-000	SHORT/LONG TERM DISABILITY	82.36
06/25	06/02/2025	79206	101-441-719-000	SHORT/LONG TERM DISABILITY	143.73

GL Period	Check Issue Date	Check Number	Invoice GL Account	Invoice GL Account Title	Amount
06/25	06/02/2025	79206	101-751-719-000	SHORT/LONG TERM DISABILITY	7.94
06/25	06/02/2025	79206	202-483-719-000	SHORT/LONG TERM DISABILITY	32.13
06/25	06/02/2025	79206	202-463-719-000	SHORT/LONG TERM DISABILITY	19.84
06/25	06/02/2025	79206	203-463-719-000	SHORT/LONG TERM DISABILITY	23.81
06/25	06/02/2025	79206	203-483-719-000	SHORT/LONG TERM DISABILITY	32.13
06/25	06/02/2025	79206	101-253-719-000	SHORT/LONG TERM DISABILITY	59.95
06/25	06/02/2025	79206	101-260-719-000	SHORT/LONG TERM DISABILITY	67.56
06/25	06/02/2025	79206	101-265-719-000	SHORT/LONG TERM DISABILITY	47.62
06/25	06/02/2025	79206	101-301-719-000	SHORT/LONG TERM DISABILITY	610.84
06/25	06/02/2025	79206	101-371-719-000	SHORT/LONG TERM DISABILITY	3.15
06/25	06/02/2025	79206	101-702-719-000	SHORT/LONG TERM DISABILITY	14.52
06/25	06/02/2025	79206	591-540-717-000	LIFE INSURANCE	32.32
06/25	06/02/2025	79206	596-560-717-000	LIFE INSURANCE	9.38
06/25	06/02/2025	79206	596-521-717-000	LIFE INSURANCE	2.39
06/25	06/02/2025	79206	661-575-717-000	LIFE INSURANCE	5.69
06/25	06/02/2025	79206	101-172-719-000	SHORT/LONG TERM DISABILITY	54.90
06/25	06/02/2025	79206	101-262-719-000	SHORT/LONG TERM DISABILITY	16.88
06/25	06/02/2025	79206	216-336-717-000	LIFE INSURANCE	22.74
06/25	06/02/2025	79206	590-560-717-000	LIFE INSURANCE	21.35
06/25	06/02/2025	79206	590-536-717-000	LIFE INSURANCE	1.20
06/25	06/02/2025	79206	590-540-717-000	LIFE INSURANCE	63.44
06/25	06/02/2025	79206	591-560-717-000	LIFE INSURANCE	21.35
06/25	06/02/2025	79206	591-536-717-000	LIFE INSURANCE	1.20
06/25	06/02/2025	79206	203-463-717-000	LIFE INSURANCE	7.18
06/25	06/02/2025	79206	203-483-717-000	LIFE INSURANCE	7.08
06/25	06/02/2025	79206	204-442-717-000	LIFE INSURANCE	3.59
06/25	06/02/2025	79206	204-483-717-000	LIFE INSURANCE	2.69
06/25	06/02/2025	79206	248-441-717-000	LIFE INSURANCE	5.69
06/25	06/02/2025	79206	248-728-717-000	LIFE INSURANCE	.80
06/25	06/02/2025	79206	101-371-717-000	LIFE INSURANCE	1.00
06/25	06/02/2025	79206	101-702-717-000	LIFE INSURANCE	2.99
06/25	06/02/2025	79206	101-441-717-000	LIFE INSURANCE	40.70
06/25	06/02/2025	79206	101-751-717-000	LIFE INSURANCE	2.39
06/25	06/02/2025	79206	202-483-717-000	LIFE INSURANCE	7.08
06/25	06/02/2025	79206	202-463-717-000	LIFE INSURANCE	5.99

Total COMPANION LIFE INSURANCE CO.: 2,367.94

CONSUMERS ENERGY

05/25	05/20/2025	800178	591-540-921-000	GAS (UTILITY)	775.09
05/25	05/20/2025	800178	591-540-921-000	GAS (UTILITY)	66.54
05/25	05/20/2025	800178	101-265-921-000	GAS	719.96
05/25	05/20/2025	800178	590-540-921-000	GAS (Consumers Energy)	2,626.88
05/25	05/20/2025	800178	101-265-921-000	GAS	1,168.31
05/25	05/20/2025	800178	591-540-921-000	GAS (UTILITY)	18.00
05/25	05/20/2025	800178	591-540-921-000	GAS (UTILITY)	26.99
05/25	05/20/2025	800178	248-728-921-000	GAS	51.73

Total CONSUMERS ENERGY: 5,453.50

DJ's PORTABLE TOILET RENTALS, LLC

06/25	06/02/2025	79207	101-751-801-000	CONTRACTED SERVICES	220.00
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GL Period	Check Issue Date	Check Number	Invoice GL Account	Invoice GL Account Title	Amount
06/25	06/02/2025	79207	101-751-801-000	CONTRACTED SERVICES	125.00
06/25	06/02/2025	79207	101-751-801-000	CONTRACTED SERVICES	345.00
06/25	06/02/2025	79207	101-751-801-000	CONTRACTED SERVICES	220.00
Total DJ's PORTABLE TOILET RENTALS, LLC:					910.00
DTE ENERGY					
06/25	06/02/2025	79208	204-444-801-000	CONTRACTED SERVICES	800.00
05/25	05/22/2025	800180	101-441-926-000	STREET LIGHTS - ELECTRIC	5,381.81
05/25	05/22/2025	800180	101-441-926-000	STREET LIGHTS - ELECTRIC	139.67
05/25	05/22/2025	800180	101-441-926-000	STREET LIGHTS - ELECTRIC	158.22
05/25	05/22/2025	800180	591-540-920-000	ELECTRIC - WELLHOUSES	259.96
05/25	05/22/2025	800180	590-545-920-000	ELECTRIC - LIFT STATIONS	91.68
05/25	05/22/2025	800180	590-545-920-000	ELECTRIC - LIFT STATIONS	63.12
05/25	05/22/2025	800180	590-545-920-000	ELECTRIC - LIFT STATIONS	88.61
05/25	05/22/2025	800180	590-545-920-000	ELECTRIC - LIFT STATIONS	40.47
05/25	05/22/2025	800180	101-265-920-000	ELECTRIC	1,253.12
05/25	05/22/2025	800180	101-703-920-000	ELECTRIC	17.65
05/25	05/22/2025	800180	101-441-926-000	STREET LIGHTS - ELECTRIC	19.08
05/25	05/22/2025	800180	101-265-920-000	ELECTRIC	745.92
05/25	05/22/2025	800180	590-545-920-000	ELECTRIC - LIFT STATIONS	138.78
05/25	05/22/2025	800180	101-751-920-000	ELECTRIC	17.65
05/25	05/22/2025	800180	101-751-920-000	ELECTRIC	18.11
05/25	05/22/2025	800180	101-441-926-000	STREET LIGHTS - ELECTRIC	19.17
05/25	05/22/2025	800180	591-540-920-000	ELECTRIC - WELLHOUSES	97.76
05/25	05/22/2025	800180	101-751-920-000	ELECTRIC	101.54
05/25	05/22/2025	800180	101-751-920-000	ELECTRIC	42.05
05/25	05/22/2025	800180	101-441-926-000	STREET LIGHTS - ELECTRIC	114.78
05/25	05/22/2025	800180	248-728-920-000	ELECTRIC	71.22
05/25	05/22/2025	800180	101-703-920-000	ELECTRIC	26.47
05/25	05/22/2025	800180	248-728-920-000	ELECTRIC	31.63
05/25	05/22/2025	800180	590-545-920-000	ELECTRIC - LIFT STATIONS	442.78
05/25	05/22/2025	800180	204-444-920-000	ELECTRIC - PARKING LOTS	67.52
05/25	05/28/2025	800182	590-540-920-000	ELECTRIC	6,038.51
05/25	05/28/2025	800182	590-545-920-000	ELECTRIC - LIFT STATIONS	405.28
05/25	05/28/2025	800182	591-540-920-000	ELECTRIC - WELLHOUSES	670.26
05/25	05/28/2025	800182	101-754-920-000	ELECTRIC	41.25
05/25	05/28/2025	800182	204-444-920-000	ELECTRIC - PARKING LOTS	40.60
05/25	05/28/2025	800182	590-545-920-000	ELECTRIC - LIFT STATIONS	119.37
05/25	05/28/2025	800182	590-545-920-000	ELECTRIC - LIFT STATIONS	57.70
05/25	05/28/2025	800182	591-540-920-000	ELECTRIC - WELLHOUSES	580.83
05/25	05/28/2025	800182	590-545-920-000	ELECTRIC - LIFT STATIONS	101.23
05/25	05/28/2025	800182	590-545-920-000	ELECTRIC - LIFT STATIONS	38.72
05/25	05/28/2025	800182	591-540-920-000	ELECTRIC - WELLHOUSES	7,672.13
05/25	05/28/2025	800182	204-444-920-000	ELECTRIC - PARKING LOTS	67.04
Total DTE ENERGY:					26,081.69
FIRST BANKCARD					
05/25	05/22/2025	800181	101-301-963-000	TRAINING AMMUNITION	470.00
05/25	05/22/2025	800181	101-301-725-000	UNIFORMS/UNIFORM EQUIPMENT	209.83
05/25	05/22/2025	800181	101-301-725-000	UNIFORMS/UNIFORM EQUIPMENT	418.70

GL Period	Check Issue Date	Check Number	Invoice GL Account	Invoice GL Account Title	Amount
05/25	05/22/2025	800181	216-336-740-000	OPERATING SUPPLIES	395.31
05/25	05/22/2025	800181	216-336-740-000	OPERATING SUPPLIES	41.87
05/25	05/22/2025	800181	216-336-740-000	OPERATING SUPPLIES	400.00
05/25	05/22/2025	800181	101-253-962-000	TRAVEL & LODGING	30.51
05/25	05/22/2025	800181	101-101-960-000	EDUCATION AND TRAINING	260.00
05/25	05/22/2025	800181	101-253-962-000	TRAVEL & LODGING	33.00
05/25	05/22/2025	800181	101-260-740-000	OFFICE SUPPLIES	25.00
05/25	05/22/2025	800181	216-336-740-000	OPERATING SUPPLIES	32.75
05/25	05/22/2025	800181	661-575-776-000	MAINTENANCE SUPPLIES	17.98
05/25	05/22/2025	800181	661-575-776-000	MAINTENANCE SUPPLIES	289.98
05/25	05/22/2025	800181	101-265-776-000	O&M SUPPLIES	89.99
05/25	05/22/2025	800181	591-540-960-000	EDUCATION & TRAINING	275.00
05/25	05/22/2025	800181	101-253-962-000	TRAVEL & LODGING	610.50
Total FIRST BANKCARD:					3,534.42
GREAT LAKES LAND MANAGEMENT					
06/25	06/02/2025	79209	248-728-801-000	DDA CONTRACTED SERVICES	1,540.00
06/25	06/02/2025	79209	101-265-801-000	CONTRACTED SERVICES	1,298.00
06/25	06/02/2025	79209	101-751-801-000	CONTRACTED SERVICES	1,652.00
06/25	06/02/2025	79209	101-754-801-000	CONTRACTED SERVICES	1,475.00
06/25	06/02/2025	79209	101-753-801-000	CONTRACTED SERVICES	1,475.00
Total GREAT LAKES LAND MANAGEMENT:					7,440.00
J.E. JOHNSON INC					
06/25	06/02/2025	79210	590-540-801-000	CONTRACTED SERVICES	662.62
Total J.E. JOHNSON INC:					662.62
JOHN DEERE FINANCIAL					
06/25	06/02/2025	79211	661-575-776-000	MAINTENANCE SUPPLIES	70.80
06/25	06/02/2025	79211	661-575-776-000	MAINTENANCE SUPPLIES	50.97
06/25	06/02/2025	79211	661-575-776-000	MAINTENANCE SUPPLIES	39.86
Total JOHN DEERE FINANCIAL:					161.63
KAREN SNIDER					
06/25	06/02/2025	79212	101-101-962-000	TRAVEL & LODGING	84.00
Total KAREN SNIDER:					84.00
LARSEN GRAPHICS, INC.					
06/25	06/02/2025	79213	101-751-958-000	MUSIC IN THE PARK - GRANT	293.46
06/25	06/02/2025	79213	101-751-958-000	MUSIC IN THE PARK - GRANT	228.75
Total LARSEN GRAPHICS, INC.:					522.21
MCLAREN CARO REGION					
06/25	06/02/2025	79214	101-301-801-000	CONTRACTED SERVICES	30.95

GL Period	Check Issue Date	Check Number	Invoice GL Account	Invoice GL Account Title	Amount
Total MCLAREN CARO REGION:					30.95
MICHIGAN PIPE & VALVE-SAGINAW					
06/25	06/02/2025	79215	591-540-750-000	WATER TECHNOLOGY	27,560.00
06/25	06/02/2025	79215	591-540-776-000	O&M SUPPLIES	1,166.50
06/25	06/02/2025	79215	591-540-970-002	CAPITAL OUTLAY - HYDRANTS	15,360.00
Total MICHIGAN PIPE & VALVE-SAGINAW:					44,086.50
MICHIGAN WATER ENVIRONMENT ASSOCIATION					
06/25	06/02/2025	79216	590-540-960-000	EDUCATION AND TRAINING	815.00
Total MICHIGAN WATER ENVIRONMENT ASSOCIATION:					815.00
MML WORKERS' COMP FUND					
06/25	06/02/2025	79217	101-101-721-000	WORKER'S COMP INSURANCE	114.91
06/25	06/02/2025	79217	101-172-721-000	WORKER'S COMP INSURANCE	370.95
06/25	06/02/2025	79217	101-262-721-000	WORKER'S COMP INSURANCE	260.31
06/25	06/02/2025	79217	101-247-721-000	WORKER'S COMP INSURANCE	10.65
06/25	06/02/2025	79217	101-253-721-000	WORKER'S COMP INSURANCE	368.88
06/25	06/02/2025	79217	101-260-721-000	WORKER'S COMP INSURANCE	409.01
06/25	06/02/2025	79217	591-536-721-000	WORKER'S COMP INSURANCE	26.99
06/25	06/02/2025	79217	591-540-721-000	WORKER'S COMP INSURANCE	729.03
06/25	06/02/2025	79217	596-560-721-000	WORKER'S COMP INSURANCE	209.90
06/25	06/02/2025	79217	596-521-721-000	WORKER'S COMP INSURANCE	53.97
06/25	06/02/2025	79217	661-575-721-000	WORKER'S COMP INSURANCE	151.42
06/25	06/02/2025	79217	216-336-721-000	WORKER'S COMP INSURANCE	974.75
06/25	06/02/2025	79217	590-560-721-000	WORKER'S COMP INSURANCE	520.67
06/25	06/02/2025	79217	590-536-721-000	WORKER'S COMP INSURANCE	26.99
06/25	06/02/2025	79217	590-540-721-000	WORKER'S COMP INSURANCE	1,947.28
06/25	06/02/2025	79217	590-545-721-000	WORKER'S COMP INSURANCE	188.76
06/25	06/02/2025	79217	591-560-721-000	WORKER'S COMP INSURANCE	520.67
06/25	06/02/2025	79217	203-463-721-000	WORKER'S COMP INSURANCE	161.92
06/25	06/02/2025	79217	203-483-721-000	WORKER'S COMP INSURANCE	212.11
06/25	06/02/2025	79217	204-442-721-000	WORKER'S COMP INSURANCE	80.96
06/25	06/02/2025	79217	204-483-721-000	WORKER'S COMP INSURANCE	79.73
06/25	06/02/2025	79217	248-441-721-000	WORKER'S COMP INSURANCE	26.99
06/25	06/02/2025	79217	248-728-721-000	WORKER'S COMP INSURANCE	546.33
06/25	06/02/2025	79217	101-441-721-000	WORKER'S COMP INSURANCE	1,203.29
06/25	06/02/2025	79217	101-751-721-000	WORKER'S COMP INSURANCE	251.81
06/25	06/02/2025	79217	101-753-721-000	WORKER'S COMP INSURANCE	12.37
06/25	06/02/2025	79217	101-754-721-000	WORKER'S COMP INSURANCE	3.09
06/25	06/02/2025	79217	202-463-721-000	WORKER'S COMP INSURANCE	134.93
06/25	06/02/2025	79217	202-483-721-000	WORKER'S COMP INSURANCE	212.19
06/25	06/02/2025	79217	101-265-721-000	WORKER'S COMP INSURANCE	323.84
06/25	06/02/2025	79217	101-301-721-000	WORKER'S COMP INSURANCE	4,280.41
06/25	06/02/2025	79217	101-301-721-000	WORKER'S COMP INSURANCE	88.74
06/25	06/02/2025	79217	101-371-721-000	WORKER'S COMP INSURANCE	109.85
06/25	06/02/2025	79217	101-701-721-000	WORKER'S COMP INSURANCE	15.78
06/25	06/02/2025	79217	101-702-721-000	WORKER'S COMP INSURANCE	101.52

GL Period	Check Issue Date	Check Number	Invoice GL Account	Invoice GL Account Title	Amount
Total MML WORKERS' COMP FUND:					14,731.00
MONCHILOV SEWER SERVICE LLC					
06/25	06/02/2025	79218	590-545-801-000	CONTRACTED SERVICES	780.00
Total MONCHILOV SEWER SERVICE LLC:					780.00
NANCY BARRIGER					
06/25	06/02/2025	79219	248-733-956-000	FARMERS MARKET - SNAP EXPENSE	8.00
Total NANCY BARRIGER:					8.00
STATE OF MICHIGAN - MDOT					
06/25	06/02/2025	79220	202-451-801-000	CONTRACTED SERVICES - CONST.	1,700.75
Total STATE OF MICHIGAN - MDOT:					1,700.75
STEPHENS TIRE SERVICE					
06/25	06/02/2025	79221	101-301-860-000	GAS/OIL/TIRES	25.00
06/25	06/02/2025	79221	661-575-930-000	CONTRACTED REPAIRS	25.00
06/25	06/02/2025	79221	661-575-930-000	CONTRACTED REPAIRS	222.00
Total STEPHENS TIRE SERVICE:					272.00
T G PRIEHS LLC					
06/25	06/02/2025	79222	204-444-801-000	CONTRACTED SERVICES	149,234.40
Total T G PRIEHS LLC:					149,234.40
TEAM ALERT					
06/25	06/02/2025	79223	101-253-801-000	CONTRACTED SERVICES	331.20
06/25	06/02/2025	79223	101-260-801-000	CONTRACTED SERVICES	165.60
06/25	06/02/2025	79223	101-172-801-000	CONTRACTED SERVICES	82.80
Total TEAM ALERT:					579.60
TRACE ANALYTICAL LABORATORIES, INC					
06/25	06/02/2025	79224	591-540-777-001	WATER TESTING	43.50
06/25	06/02/2025	79224	591-540-777-001	WATER TESTING	43.50
06/25	06/02/2025	79224	591-540-777-001	WATER TESTING	130.25
Total TRACE ANALYTICAL LABORATORIES, INC:					217.25
TUSCOLA COUNTY					
06/25	06/02/2025	79225	101-257-801-000	CONTRACTED SERVICES	2,434.25
Total TUSCOLA COUNTY:					2,434.25
TUSCOLA COUNTY TREASURER					
06/25	06/02/2025	79226	101-000-432-005	LIEU OF TAX DISTRIB-MOBILE EST	147.00
06/25	06/02/2025	79226	101-000-432-005	LIEU OF TAX DISTRIB-MOBILE EST	117.50

GL Period	Check Issue Date	Check Number	Invoice GL Account	Invoice GL Account Title	Amount
06/25	06/02/2025	79226	101-000-432-003	LIEU OF TAX DISTRIB-SUGARTREE	240.00
06/25	06/02/2025	79226	101-000-432-003	LIEU OF TAX DISTRIB-SUGARTREE	200.00
Total TUSCOLA COUNTY TREASURER:					704.50
UNIFIRST CORPORATION					
06/25	06/02/2025	79227	101-265-776-000	O&M SUPPLIES	31.95
06/25	06/02/2025	79227	216-336-740-000	OPERATING SUPPLIES	41.50
06/25	06/02/2025	79227	590-540-776-000	OM&R SUPPLIES NORMAL	35.23
06/25	06/02/2025	79227	101-265-776-000	O&M SUPPLIES	32.50
06/25	06/02/2025	79227	101-265-776-000	O&M SUPPLIES	36.50
Total UNIFIRST CORPORATION:					177.68
VASSAR BUILDING CENTER INC					
06/25	06/02/2025	79228	216-336-740-000	OPERATING SUPPLIES	1,255.76
Total VASSAR BUILDING CENTER INC:					1,255.76
Grand Totals:					266,162.81

Report Criteria:

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

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 _____ (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
CITY TREASURER
TAMMY RIES
CITY ATTORNEY
LAURA GENOVICH

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

MAYOR
KAREN SNIDER
CITY COUNCIL
EMILY CAMPBELL
GREGORY HUTCHISON
CHARLOTTE KISH
DOREEN OEDY
HEIDI PARKER
JILL WHITE

MEMORANDUM

TO: Caro City Council
FROM: City Manager Scott R. Czasak
DATE: Wednesday, May 28, 2025
RE: Agenda Item – Fiscal Year 2025/2026 Budget Adoption

Members of the Caro City Council,

As you know, since the initial presentation of the Fiscal Year 2025/2026 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 makes 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 Norman Street, explores for a new well location, makes improvements to the bathrooms at the Fire Hall and DPW Building, hiring an additional DPW Operator and making upgrades to our vehicle fleet.

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. Adopt the Resolution adopting the Fiscal Year 2025/2026 Budget for the City of Caro as presented.
2. Make any necessary amendments then adopt the Resolution as amended.
3. Postpone action for further discussion.

CITY OF CARO
RESOLUTION OF ADOPTION
FY 2025-2026 BUDGET
RESOLUTION 2025-4

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 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 2, 2025 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, including the property tax millage rate levied of 16.1643, to the various funds, departments, boards, functions and activities;

NOW, THEREFORE BE IT RESOLVED that the Fiscal Budget 2025-2026 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 2nd day of June, 2025.

Rita Papp, Clerk

Account Number	Account Title	2022-23 Pri Year 2 Actual	2023-24 Pri Year Actual	2024-25 Cur Year Budget	2024-25 Cur Year Actual	Variance Budget-Actual	2025-26 Fut Year Budget
GENERAL FUND							
Revenues							
101-000-404-000	TAX CLEARING ACCOUNT	-0.01	0.00	0.00	21.81	-21.81	.00
Revenues							
101-000-405-000	CURRENT TAX LEVY	1,495,721.22	1,548,290.33	1,685,442.00	1,648,804.42	36,637.58	1,722,487.50
Revenues							
101-000-407-000	TIFA TAX TO DDA - GENERAL	-118,819.05	-114,115.35	-115,000.00	33,937.86	-148,937.86	125,000.00-
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	-16,137.34	-30.55	0.00	0.00	0.00	.00
Revenues							
101-000-432-000	IN LIEU OF TAXES- MONTAGUE	5,036.66	5,253.57	5,200.00	5,732.68	-532.68	5,800.00
101-000-432-001	LIEU OF TAX DISTR- MONTAGUE	-3,895.50	-4,064.58	-4,005.00	0.00	-4,005.00	5,800.00-
101-000-432-002	IN LIEU OF TAXES - SUGARTREE	2,979.00	3,138.00	3,100.00	2,391.00	709.00	3,100.00
101-000-432-003	LIEU OF TAX DISTRIB-SUGARTREE	-2,482.50	-2,610.00	-3,100.00	-1,832.00	-1,268.00	3,100.00-
101-000-432-004	IN LIEU OF TAXES - MOBILE EST	1,584.00	1,554.00	1,600.00	1,407.00	193.00	1,600.00
101-000-432-005	LIEU OF TAX DISTRIB-MOBILE EST	-1,320.00	-1,400.00	-1,400.00	-1,073.50	-326.50	1,600.00-
101-000-432-006	IN LIEU OF TAXES - GRANDVIEW	32,144.60	33,932.41	27,000.00	0.00	27,000.00	34,000.00
101-000-432-007	IN LIEU OF TAX DIST-GRANDVIEW	-24,861.60	-26,252.86	-22,300.00	0.00	-22,300.00	34,000.00-
101-000-432-008	ALMER TWP 425 AGREE'T TAXES	-4,968.34	-5,046.36	-5,000.00	-5,191.62	191.62	5,300.00-
Revenues							
101-000-439-000	MARIHUANA TAX REVENUE	103,711.88	118,912.35	130,000.00	116,457.32	13,542.68	116,000.00
101-000-439-001	MEDICAL MARIJUANA EXCISE TAX	99.24	492.27	500.00	446.64	53.36	425.00
Revenues							
101-000-445-000	TAX COLLECTION LATE FEE	5,286.03	7,315.11	2,000.00	2,032.40	-32.40	2,000.00
101-000-445-001	DELINQ PERS PROP TAX PEN & INT	548.63	24.01	100.00	0.00	100.00	.00
Revenues							
101-000-447-000	TAX COLLECTION ADMIN FEE	49,369.40	50,644.57	50,000.00	59,607.82	-9,607.82	50,000.00
Revenues							
101-000-477-000	FRANCHISE FEE - CABLE	19,225.67	17,787.85	20,000.00	8,178.30	11,821.70	18,000.00
Revenues							
101-000-478-000	MEDICAL MARIHUANA FACILITY FEE	25,000.00	10,000.00	20,000.00	5,000.00	15,000.00	15,000.00
101-000-478-001	ADULT USE MAR EST LICENSE FEE	25,000.00	20,000.00	25,000.00	0.00	25,000.00	20,000.00
Revenues							
101-000-490-000	PERMIT FEES - GARAGE SALE	396.00	345.00	250.00	242.00	8.00	250.00
101-000-490-001	PERMIT FEES-RENTALS	0.00	0.00	10,000.00	0.00	10,000.00	.00
Revenues							
101-000-528-000	FEDERAL GRANTS - OTHER	0.00	646.22	0.00	0.00	0.00	.00
Revenues							
101-000-529-000	ARPA REVENUE	208,228.71	0.00	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	155,000.00	0.00	155,000.00	150,000.00
Revenues							
101-000-543-000	POLICE MI TRAINING FUNDS	17,060.20	2,682.38	1,500.00	34,048.87	-32,548.87	7,000.00
Revenues							
101-000-569-000	MEDC GRANT - MASTER PLAN	0.00	0.00	0.00	0.00	0.00	.00
Revenues							
101-000-572-000	LIQUOR LICENSE REFUNDS	4,742.10	7,633.45	5,000.00	4,745.95	254.05	5,000.00
Revenues							
101-000-573-000	LOCAL COMMUNITY STABILIZATION	164,916.04	180,381.84	100,000.00	79,856.41	20,143.59	100,000.00
Revenues							

Account Number	Account Title	2022-23 Pri Year 2 Actual	2023-24 Pri Year Actual	2024-25 Cur Year Budget	2024-25 Cur Year Actual	Variance Budget-Actual	2025-26 Fut Year Budget
101-000-574-000	STATE SALES TAX	566,170.00	563,861.00	583,766.00	478,793.00	104,973.00	560,000.00
Revenues							
101-000-576-000	STATE ELECTION REIMBURSEMENT	0.00	2,797.31	5,000.00	4,775.52	224.48	2,000.00
101-000-576-001	ELECTION GRANTS	0.00	0.00	0.00	6,000.00	-6,000.00	.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	6,163.75	4,400.00	5,000.00	8,325.00	-3,325.00	5,000.00
Revenues							
101-000-613-000	CROSSING GUARDS - SCHOOL SHARE	5,853.13	2,718.75	5,625.00	6,612.50	-987.50	6,000.00
Revenues							
101-000-614-000	SCHOOL RESOURCE OFFICER	27,000.00	25,000.00	25,000.00	15,000.00	10,000.00	25,000.00
Revenues							
101-000-628-000	POLICE REPORTS/BIKE REGISTRA.	726.50	608.35	250.00	635.80	-385.80	500.00
Revenues							
101-000-657-000	ORDINANCE FEES - FIRE	16,450.00	20,400.00	20,000.00	16,375.00	3,625.00	20,000.00
101-000-657-001	MEDICAL RUN FEES	0.00	0.00	0.00	0.00	0.00	.00
101-000-657-002	FINES - COUNTY	29.70	74.91	0.00	73.26	-73.26	.00
101-000-657-003	FINES - BLIGHT	16,294.19	11,620.50	15,000.00	13,933.00	1,067.00	15,000.00
Revenues							
101-000-658-000	RETURNED CHECK FEES	105.00	30.00	0.00	60.00	-60.00	.00
Revenues							
101-000-659-000	BLD ALCOHOL WTHDR RESTITUTION	30.00	8.00	0.00	855.14	-855.14	.00
Revenues							
101-000-665-000	INTEREST & DIVIDEND INCOME	35,988.19	85,186.43	75,000.00	85,535.29	-10,535.29	60,000.00
Revenues							
101-000-667-000	CITY BLDGS RENTAL INCOME	510.00	6,111.00	2,500.00	5,360.00	-2,860.00	9,600.00
101-000-667-001	RENT - PARK PAVILION	0.00	465.00	500.00	215.00	285.00	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	18,101.10	18,553.62	18,525.00	15,820.14	2,704.86	18,500.00
Revenues							
101-000-674-000	POLICE GRANT SHOP WITH A HERO	6,600.39	4,200.00	4,500.00	5,870.00	-1,370.00	5,000.00
101-000-674-001	PARKS & REC MUSIC IN THE PARK	300.00	0.00	0.00	5,700.00	-5,700.00	.00
101-000-674-003	DONATIONS	0.00	5,000.00	0.00	0.00	0.00	.00
101-000-674-004	MISCELLANEOUS DONATIONS	2,035.00	0.00	0.00	0.00	0.00	.00
Revenues							
101-000-675-000	MISC INCOME	99,027.11	107,198.35	100,000.00	71,186.84	28,813.16	100,000.00
101-000-675-001	MISC INCOME - GIFT CARD	971.43	460.36	500.00	504.44	-4.44	500.00
Revenues							
101-000-677-000	MMRMA GRANTS	977.50	8,438.77	5,000.00	0.00	5,000.00	2,000.00
Revenues							
101-000-678-000	TUSCOLA CO. ELECTION REIMBURSE	0.00	4,433.25	2,500.00	4,800.00	-2,300.00	2,000.00
Revenues							
101-000-684-000	POLICE CONFISCATED FUNDS	2,400.00	4,000.00	0.00	0.00	0.00	.00
Revenues							
101-000-691-000	LEASE PROCEEDS - PD VEHICLE	44,595.00	53,624.00	0.00	0.00	0.00	.00
101-000-691-001	LEASE PROCEEDS - POSTAGE MACH	9,472.00	20,923.00	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	0.00	3,705.00	0.00	0.00	0.00	.00
101-000-693-002	IND PARK SALE OF FIXED ASSETS	0.00	0.00	0.00	0.00	0.00	.00
Revenues							

Account Number	Account Title	2022-23 Pri Year 2 Actual	2023-24 Pri Year Actual	2024-25 Cur Year Budget	2024-25 Cur Year Actual	Variance Budget-Actual	2025-26 Fut Year Budget
101-000-699-007	TRANSFER FROM DDA	0.00	1,400.00	0.00	0.00	0.00	.00
COUNCIL							
101-101-702-000	COUNCIL WAGES	14,740.52	14,228.00	14,568.00	10,756.00	3,812.00	14,568.00
101-101-715-000	PAYROLL TAXES	1,123.26	1,049.52	1,114.00	822.91	291.09	1,107.17
101-101-721-000	WORKER'S COMP INSURANCE	162.23	147.20	193.24	165.75	27.49	174.20
101-101-740-000	SUPPLIES/EQUIPMENT	266.73	283.28	150.00	160.19	-10.19	275.00
101-101-750-000	TECHNOLOGY	650.00	0.00	500.00	0.00	500.00	500.00
101-101-801-000	CONTRACTED SERVICES	11,420.84	5,891.44	5,000.00	1,665.00	3,335.00	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	0.00	133.33	100.00	0.00	100.00	100.00
101-101-960-000	EDUCATION AND TRAINING	2,951.70	310.00	5,000.00	1,145.00	3,855.00	5,000.00
101-101-961-000	MEMBERSHIP DUES	0.00	0.00	1,500.00	200.00	1,300.00	1,500.00
101-101-962-000	TRAVEL & LODGING	0.00	0.00	7,500.00	474.32	7,025.68	7,500.00
101-101-965-000	LIABILITY INSURANCE	845.09	898.57	765.33	697.37	67.96	750.00
101-101-969-000	TAX - PENALTY & INTEREST	102.61	0.00	0.00	0.00	0.00	.00
Total COUNCIL:		32,262.98	22,941.34	36,390.57	16,086.54	20,304.03	36,474.37
MANAGER							
101-172-702-000	WAGES MANAGER	35,931.41	44,605.31	47,026.31	43,638.00	3,388.31	53,609.59
101-172-703-000	PART TIME WAGES	0.00	0.00	0.00	0.00	0.00	.00
101-172-704-000	WAGES IN LIEU OF HOSPITAL	0.00	15.00	50.00	0.00	50.00	.00
101-172-715-000	PAYROLL TAXES	2,685.82	3,310.09	3,578.21	3,233.84	344.37	4,181.55
101-172-716-000	HOSPITALIZATION INSURANCE	7,070.74	5,119.28	10,409.63	6,246.73	4,162.90	6,900.00
101-172-717-000	LIFE INSURANCE	1,085.81	724.41	742.35	637.62	104.73	710.00
101-172-718-000	RETIREMENT	3,386.29	4,203.27	4,350.30	4,167.53	182.77	5,360.96
101-172-719-000	SHORT/LONG TERM DISABILITY	1,336.27	571.55	619.01	572.82	46.19	720.00
101-172-720-000	UNEMPLOYMENT INSURANCE (ALL)	225.02	193.09	257.50	160.46	97.04	238.53
101-172-721-000	WORKER'S COMP INSURANCE	488.10	438.37	1,641.20	249.07	1,392.13	797.85
101-172-740-000	OFFICE SUPPLIES	879.17	811.14	1,000.00	303.79	696.21	1,000.00
101-172-750-000	TECHNOLOGY	14.99	0.00	1,000.00	975.00	25.00	1,000.00
101-172-750-001	SOFTWARE MAINTENANCE AGREEMENT	1,679.70	1,746.58	1,500.00	1,332.87	167.13	2,663.51
101-172-760-000	POSTAGE	223.69	142.48	250.00	225.83	24.17	250.00
101-172-801-000	CONTRACTED SERVICES	25,189.15	15,490.67	50,000.00	35,500.53	14,499.47	25,000.00
101-172-801-002	CONTRACTED SERV - JANITORIAL	1,504.20	2,721.46	2,608.00	2,614.23	-6.23	2,608.00
101-172-802-000	AUDIT	1,336.32	481.15	392.54	392.54	0.00	400.00
101-172-853-000	TELEPHONE	1,060.00	1,315.00	1,260.00	1,105.00	155.00	1,260.00
101-172-900-000	PRINTING & PUBLICATION	1,755.00	0.00	0.00	0.00	0.00	.00
101-172-930-000	CONTRACTED REPAIRS	0.00	0.00	0.00	0.00	0.00	.00
101-172-956-000	MISC/CONTINGENCY	5,133.33	133.33	100.00	2.39	97.61	100.00
101-172-960-000	EDUCATION AND TRAINING	2,436.99	5,787.76	2,500.00	2,675.00	-175.00	3,000.00
101-172-961-000	MEMBERSHIP DUES	0.00	0.00	1,000.00	1,406.00	-406.00	1,500.00
101-172-962-000	TRAVEL & LODGING	0.00	0.00	1,500.00	1,537.47	-37.47	2,000.00
101-172-965-000	LIABILITY INSURANCE	1,394.42	1,479.51	1,262.78	1,150.65	112.13	1,510.00
101-172-969-000	TAX - PENALTY & INTEREST	267.72	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
101-172-999-000	PRESCRIPTION REIMBURSEMENT	0.00	0.00	0.00	0.00	0.00	.00
101-172-999-001	CANCER INSURANCE - RETIREES	0.00	0.00	0.00	0.00	0.00	.00
101-172-999-002	HOSPITAL INSURANCE - RETIREES	0.00	0.00	0.00	0.00	0.00	.00
101-172-999-003	PENSION - PRINCIPAL	0.00	0.00	0.00	0.00	0.00	.00
101-172-999-004	EMPLOYEE LUNCHEONS EXPENSE	0.00	0.00	0.00	0.00	0.00	.00

Account Number	Account Title	2022-23 Pri Year 2 Actual	2023-24 Pri Year Actual	2024-25 Cur Year Budget	2024-25 Cur Year Actual	Variance Budget-Actual	2025-26 Fut Year Budget
Total MANAGER:		95,084.14	89,289.45	133,047.83	108,127.37	24,920.46	114,809.99
BOARD OF REVIEW							
101-247-703-000	BOARD OF REVIEW WAGES	1,350.00	1,350.00	1,350.00	1,350.00	0.00	1,500.00
101-247-715-000	PAYROLL TAXES	103.29	103.29	103.00	103.29	-0.29	105.30
101-247-721-000	WORKER'S COMP INSURANCE	11.64	13.65	32.96	15.37	17.59	33.45
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	936.00	779.00	500.00	1,282.50	-782.50	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	0.00	50.00	200.00	189.00	11.00	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	9.43	0.00	0.00	0.00	0.00	.00
101-247-999-000	BD OF REVIEW - PER DIEM (AP)	0.00	0.00	0.00	0.00	0.00	.00
Total BOARD OF REVIEW:		2,410.36	2,295.94	2,385.96	2,940.16	-554.20	2,838.75
TREASURER							
101-253-702-000	WAGES - TREASURER	43,646.24	45,039.06	46,764.00	40,449.06	6,314.94	49,476.00
101-253-704-000	WAGES - IN LIEU OF HOSPOTALIZ	105.00	630.00	1,260.00	0.00	1,260.00	.00
101-253-715-000	PAYROLL TAXES	3,120.16	3,222.89	3,649.82	2,870.93	778.89	3,859.13
101-253-716-000	HOSPITALIZATION INSURANCE	9,200.77	12,119.39	14,514.36	13,336.51	1,177.85	14,550.00
101-253-717-000	LIFE INSURANCE	186.56	186.44	220.00	193.15	26.85	220.00
101-253-718-000	RETIREMENT	3,508.28	3,725.07	3,924.30	3,283.91	640.39	4,947.60
101-253-719-000	SHORT/LONG TERM DISIBLITY	524.50	555.30	680.00	624.54	55.46	680.00
101-253-721-000	WORKER'S COMP INSURANCE	478.91	480.52	916.70	532.07	384.63	916.70
101-253-740-000	OFFICE SUPPLIES	1,209.75	2,522.66	2,000.00	417.50	1,582.50	2,000.00
101-253-750-000	TECHNOLOGY	359.99	254.27	1,000.00	448.93	551.07	1,000.00
101-253-750-001	SOFTWARE MAINTENANCE AGREE'T	1,829.25	3,474.47	3,322.00	4,998.81	-1,676.81	4,834.06
101-253-760-000	POSTAGE	271.11	191.26	500.00	310.58	189.42	500.00
101-253-801-000	CONTRACTED SERVICES	5,562.23	11,851.86	47,500.00	34,699.50	12,800.50	8,000.00
101-253-801-002	CONTRACTED SERV - JANITORIAL	3,158.82	2,306.44	2,610.00	2,406.72	203.28	2,610.00
101-253-802-000	AUDIT	669.04	239.95	205.52	205.52	0.00	255.00
101-253-853-000	TELEPHONE	1,080.00	907.50	950.00	802.50	147.50	975.00
101-253-900-000	PRINTING & PUBLICATION	0.00	0.00	0.00	0.00	0.00	1,500.00
101-253-956-000	MISC/CONTINGENCY	138.34	169.37	100.00	0.00	100.00	300.00
101-253-960-000	EDUCATION AND TRAINING	3,787.85	898.00	2,500.00	999.00	1,501.00	2,500.00
101-253-961-000	MEMBERSHIP DUES	0.00	0.00	1,000.00	99.00	901.00	1,000.00
101-253-962-000	TRAVEL & LODGING	0.00	99.83	1,000.00	1,004.72	-4.72	1,500.00
101-253-965-000	LIABILITY INSURANCE	661.96	704.37	1,460.00	546.25	913.75	1,460.00
101-253-969-000	TAX - PENALTY & INTEREST	155.85	352.61	0.00	0.00	0.00	.00
101-253-970-000	CAPITAL OUTLAY	9,472.00	20,923.00	0.00	0.00	0.00	.00
101-253-991-000	LEASE PAYMENT - PRINCIPAL	949.00	2,407.00	0.00	0.00	0.00	.00
101-253-994-000	LEASE PAYMENT - INTEREST	67.00	421.00	0.00	0.00	0.00	.00
Total TREASURER:		90,142.61	113,682.26	136,076.70	108,229.20	27,847.50	103,083.49
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 AGREE'T	1,270.00	1,335.00	1,190.00	1,376.00	-186.00	1,550.00

Account Number	Account Title	2022-23 Pri Year 2 Actual	2023-24 Pri Year Actual	2024-25 Cur Year Budget	2024-25 Cur Year Actual	Variance Budget-Actual	2025-26 Fut Year Budget
101-257-801-000	CONTRACTED SERVICES	29,250.00	33,748.04	37,000.00	40,296.28	-3,296.28	37,000.00
101-257-900-000	PRINTING & PUBLICATION	1,001.85	0.00	1,000.00	0.00	1,000.00	1,400.00
101-257-956-000	MISC/CONTINGENCY	0.00	0.00	100.00	0.00	100.00	100.00
101-257-999-000	EDUCATION AND TRAINING	0.00	0.00	0.00	0.00	0.00	.00
Total ASSESSOR:		31,521.85	35,083.04	39,340.00	41,672.28	-2,332.28	40,100.00
CLERK OFFICE							
101-260-702-000	WAGES - CLERK OFFICE	39,187.27	48,082.51	51,852.05	45,734.36	6,117.69	54,944.72
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	3,026.66	3,561.16	3,942.61	3,306.02	636.59	4,395.58
101-260-716-000	HOSPITALIZATION INSURANCE	2,278.96	5,529.05	17,332.82	11,496.42	5,836.40	13,013.49
101-260-717-000	LIFE INSURANCE	228.25	192.91	250.06	173.36	76.70	189.12
101-260-718-000	RETIREMENT	3,620.06	4,463.72	5,200.00	4,523.94	676.06	5,494.47
101-260-719-000	SHORT/LONG TERM DISABILITY	718.94	681.62	811.36	703.67	107.69	810.76
101-260-721-000	WORKER'S COMP INSURANCE	403.12	485.94	1,117.84	589.96	527.88	582.08
101-260-740-000	OFFICE SUPPLIES	1,154.23	1,323.28	2,200.00	1,777.49	422.51	2,000.00
101-260-750-000	TECHNOLOGY	0.00	0.00	1,000.00	150.00	850.00	1,000.00
101-260-750-001	SOFTWARE MAINTENANCE AGREET	738.25	1,746.59	2,250.00	1,937.97	312.03	2,854.55
101-260-760-000	POSTAGE	205.09	140.34	1,200.00	272.40	927.60	1,200.00
101-260-801-000	CONTRACTED SERVICES	3,868.86	3,422.44	6,000.00	4,517.26	1,482.74	4,000.00
101-260-801-002	CONTRACTED SERV - JANITORIAL	3,158.82	2,306.44	2,610.00	2,406.72	203.28	2,610.00
101-260-802-000	AUDIT	669.03	245.52	211.68	211.68	0.00	300.00
101-260-853-000	TELEPHONE	1,290.00	1,317.50	1,300.00	1,102.50	197.50	1,300.00
101-260-900-000	PRINTING & PUBLICATION	30,560.65	25,433.50	15,000.00	14,964.00	36.00	15,000.00
101-260-956-000	MISC/CONTINGENCY	172.33	178.50	200.00	0.00	200.00	200.00
101-260-960-000	EDUCATION AND TRAINING	4,537.93	4,913.83	3,700.00	3,325.00	375.00	4,000.00
101-260-961-000	MEMBERSHIP DUES	0.00	0.00	500.00	300.00	200.00	600.00
101-260-962-000	TRAVEL & LODGING	0.00	0.00	3,600.00	1,269.25	2,330.75	4,000.00
101-260-965-000	LIABILITY INSURANCE	661.96	704.37	1,460.00	546.25	913.75	700.00
101-260-969-000	TAX - PENALTY & INTEREST	226.65	0.00	0.00	0.00	0.00	.00
101-260-970-000	CLERK CAPITAL OUTLAY	0.00	0.00	1,500.00	0.00	1,500.00	.00
101-260-999-000	TEMP WAGES	0.00	0.00	0.00	0.00	0.00	.00
101-260-999-002	PRINCIPAL	0.00	0.00	0.00	0.00	0.00	.00
101-260-999-003	UMEMPLOYMENT INSURANCE (ALL)	0.00	0.00	0.00	0.00	0.00	.00
Total CLERK OFFICE:		96,707.06	104,729.22	123,238.42	99,308.25	23,930.17	119,194.77
ELECTION							
101-262-674-000	ELECTIONS NON-GOVERNMENT GRAN	0.00	0.00	0.00	5,000.00	-5,000.00	.00
ELECTION							
101-262-703-000	ELECTION WAGES	14,559.53	16,395.59	33,000.00	16,139.01	16,860.99	17,000.00
101-262-704-000	ELECTION TRAINING	57.90	0.00	0.00	0.00	0.00	.00
101-262-715-000	PAYROLL TAXES	826.28	879.75	2,506.96	822.55	1,684.41	1,600.00
101-262-716-000	HOSPITALIZATION INSURANCE	0.00	1,289.26	3,450.00	3,159.24	290.76	3,576.15
101-262-717-000	LIFE INSURANCE	0.00	45.89	70.72	43.89	26.83	47.88
101-262-718-000	RETIREMENT	968.01	1,084.26	1,300.00	1,129.51	170.49	1,850.00
101-262-719-000	SHORT/LONG TERM DISABILITY	0.00	161.32	247.33	175.78	71.55	202.52
101-262-721-000	WORKER'S COMP INSURANCE	163.21	243.07	408.77	375.47	33.30	370.44
101-262-740-000	OFFICE SUPPLIES	4,367.78	4,382.39	17,200.00	14,750.57	2,449.43	4,000.00
101-262-760-000	POSTAGE	2,137.31	3,449.05	5,500.00	1,398.72	4,101.28	2,500.00
101-262-801-000	CONTRACTED SERVICES	2,510.00	2,060.00	3,000.00	2,938.83	61.17	3,000.00
101-262-900-000	PRINTING & PUBLICATIONS	162.64	462.72	300.00	300.00	0.00	1,000.00

Account Number	Account Title	2022-23 Pri Year 2 Actual	2023-24 Pri Year Actual	2024-25 Cur Year Budget	2024-25 Cur Year Actual	Variance Budget-Actual	2025-26 Fut Year Budget
101-262-956-000	MISC/CONTINGENCY	0.00	0.00	100.00	0.00	100.00	500.00
101-262-960-000	EDUCATION	0.00	80.97	200.00	0.00	200.00	200.00
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	.00
101-262-970-000	CAPITAL OUTLAY	0.00	0.00	5,000.00	0.00	5,000.00	2,000.00
Total ELECTION:		25,752.66	30,534.27	72,283.78	41,233.57	31,050.21	37,846.99
BUILDING & GROUNDS							
101-265-702-000	WAGES	36,538.74	45,076.52	41,054.18	42,654.62	-1,600.44	54,498.68
101-265-703-000	WAGES - PART TIME	426.02	651.00	2,500.00	1,642.50	857.50	4,071.60
101-265-715-000	PAYROLL TAXES	2,664.24	3,298.94	3,960.00	3,176.10	783.90	4,568.48
101-265-716-000	HOSPITALIZATION INSURANCE	10,822.48	9,839.84	13,417.12	11,128.68	2,288.44	14,816.55
101-265-717-000	LIFE INSURANCE	148.39	164.86	182.87	157.96	24.91	201.10
101-265-718-000	RETIREMENT	2,356.46	3,036.45	3,600.00	2,899.93	700.07	4,250.90
101-265-719-000	SHORT/LONG TERM DISABILITY	380.89	455.24	630.00	496.03	133.97	634.75
101-265-721-000	WORKER'S COMP INSURANCE	402.36	385.76	757.05	467.11	289.94	726.35
101-265-776-000	O&M SUPPLIES	9,724.36	12,645.28	17,000.00	17,564.01	-564.01	17,000.00
101-265-801-000	CONTRACTED SERVICES	105,053.90	54,786.99	50,000.00	44,830.79	5,169.21	50,000.00
101-265-801-002	CONTRACTED SERV - JANITORIAL	0.00	0.00	0.00	0.00	0.00	.00
101-265-920-000	ELECTRIC	25,747.63	23,642.56	28,000.00	23,109.05	4,890.95	28,000.00
101-265-921-000	GAS	17,279.75	12,564.44	20,000.00	19,660.98	339.02	18,000.00
101-265-922-000	WATER/SEWER/GARBAGE	2,484.69	1,634.26	2,000.00	1,016.60	983.40	2,000.00
101-265-943-000	EQUIPMENT RENT	24,179.89	37,631.02	35,000.00	37,282.19	-2,282.19	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	.00
101-265-963-001	PROP TAXES - MISC	0.00	0.00	0.00	0.00	0.00	.00
101-265-963-002	PROPERTY PURCHASE	0.00	0.00	0.00	0.00	0.00	.00
101-265-965-000	LIABILITY INSURANCE	13,840.61	16,536.76	16,000.00	10,599.90	5,400.10	16,000.00
101-265-969-000	TAX - PENALTY & INTEREST	227.07	0.00	0.00	0.00	0.00	.00
101-265-970-000	CAPITAL OUTLAY	40,250.00	0.00	15,000.00	0.00	15,000.00	10,000.00
101-265-970-001	CAPITAL OUTLAY POLICE BLDG	0.00	0.00	0.00	0.00	0.00	.00
101-265-970-002	CAPITAL OUTLAY MUNICIPAL BLDG	436,755.92	268,843.33	240,000.00	229,634.98	10,365.02	20,000.00
101-265-970-003	CAPITAL OUTLAY - DPW GARAGE	6,223.00	0.00	55,395.00	55,395.00	0.00	150,000.00
101-265-970-004	CAPITAL OUTLAY - ARPA FUNDS	106,890.00	0.00	164,095.00	164,095.00	0.00	.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-
101-265-999-001	CONTRACTED SERV - PRISON LABOR	0.00	0.00	0.00	0.00	0.00	.00
101-265-999-002	FIRE & PROPERTY LIABILITY INS	0.00	0.00	0.00	0.00	0.00	.00
Total BUILDING & GROUNDS:		772,396.40	421,193.25	638,691.22	595,811.43	42,879.79	359,868.41
POLICE DEPT							
101-301-702-000	WAGES - FULL TIME	495,448.44	510,629.92	523,117.35	481,733.49	41,383.86	601,429.20
101-301-703-000	WAGES - PART TIME	3,363.24	2,438.07	21,240.00	1,745.07	19,494.93	34,800.00
101-301-703-001	WAGES - CROSSING GUARDS	11,706.25	12,875.00	11,250.00	11,162.50	87.50	16,200.00
101-301-704-000	WAGES-IN LIEU OF HOSPITALIZ	250.00	3,000.00	3,000.00	2,500.00	500.00	3,000.00
101-301-715-000	PAYROLL TAXES	36,980.97	38,882.28	42,095.74	35,678.20	6,417.54	51,123.48
101-301-716-000	HOSPITALIZATION INSURANCE	76,444.47	95,905.21	136,075.06	127,527.65	8,547.41	145,937.98
101-301-717-000	LIFE INSURANCE	1,506.22	1,704.12	2,095.00	1,655.85	439.15	2,160.00
101-301-718-000	RETIREMENT	33,430.79	33,575.97	34,541.05	31,621.39	2,919.66	60,142.92

Account Number	Account Title	2022-23 Pri Year 2 Actual	2023-24 Pri Year Actual	2024-25 Cur Year Budget	2024-25 Cur Year Actual	Variance Budget-Actual	2025-26 Fut Year Budget
101-301-719-000	SHORT/LONG TERM DISABILITY	4,758.04	5,686.93	7,543.00	6,076.24	1,466.76	7,600.00
101-301-721-000	WORKER'S COMP INSURANCE	6,210.62	5,667.68	11,793.50	6,302.05	5,491.45	6,500.00
101-301-725-000	UNIFORMS/UNIFORM EQUIPMENT	8,542.59	9,225.65	7,000.00	6,686.92	313.08	7,000.00
101-301-740-000	OFFICE SUPPLIES	2,543.94	2,452.13	2,000.00	2,282.39	-282.39	2,000.00
101-301-741-000	OFFICE EQUIPMENT	0.00	0.00	0.00	0.00	0.00	.00
101-301-744-000	INVESTIGATIVE SUPPLIES	189.37	1,496.05	300.00	170.00	130.00	300.00
101-301-744-001	EMERGENCY/EQUIPMENT SUPPLIES	462.64	699.88	500.00	145.00	355.00	500.00
101-301-750-000	POLICE TECHNOLOGY	8,452.41	11,460.56	17,400.00	15,615.05	1,784.95	17,400.00
101-301-750-001	SOFTWARE MAINTENANCE AGEE'T	3,846.47	3,360.91	6,000.00	4,275.80	1,724.20	6,354.55
101-301-760-000	POSTAGE	111.84	129.63	300.00	232.19	67.81	300.00
101-301-776-000	MAINTENANCE SUPPLIES	64.28	202.41	350.00	137.46	212.54	350.00
101-301-801-000	CONTRACTED SERVICES	15,131.18	5,283.14	5,055.00	4,315.46	739.54	5,055.00
101-301-801-002	CONTRACTED SERV - JANITORIAL	2,816.84	2,383.48	2,817.00	2,600.12	216.88	2,817.00
101-301-802-000	AUDIT	1,048.32	2,211.03	2,344.29	2,344.29	0.00	2,630.00
101-301-853-000	TELEPHONE & PAGERS	2,184.96	1,466.71	4,625.00	2,583.82	2,041.18	3,150.00
101-301-854-000	RADIOS/RADIO REPAIRS	439.20	382.61	500.00	0.00	500.00	500.00
101-301-860-000	GAS/OIL/TIRES	23,518.50	21,569.60	20,800.00	22,035.10	-1,235.10	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	10,662.77	250.00	10,000.00	8,675.25	1,324.75	10,000.00
101-301-930-001	VEHICLE MAINTENACE EXPENSE	12,291.58	9,116.31	6,000.00	1,720.59	4,279.41	6,000.00
101-301-956-000	MISC/CONTINGENCY	243.89	301.00	350.00	279.00	71.00	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	2,377.09	3,488.78	19,784.00	13,848.64	5,935.36	10,500.00
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	1,477.99	1,306.30	1,238.00	1,002.54	235.46	1,238.00
101-301-965-000	LIABILITY INSURANCE	39,105.42	40,080.74	34,209.73	31,172.04	3,037.69	42,000.00
101-301-965-001	VEHICLE INSURANCE	1,289.55	2,782.63	2,372.47	2,161.80	210.67	2,850.00
101-301-967-000	WALMART GRANT/DONATIONS	6,482.42	4,200.00	5,870.00	5,870.00	0.00	5,000.00
101-301-969-000	TAX - PENALTY & INTEREST	2,941.03	0.00	0.00	0.00	0.00	.00
101-301-970-000	CAPITAL OUTLAY	62,093.00	66,164.99	30,600.00	1,011.82	29,588.18	63,000.00
101-301-991-000	LEASE PAYMENT - PRINCIPAL	10,146.26	20,036.24	20,572.08	20,572.08	0.00	21,075.00
101-301-994-000	LEASE PAYMENT - INTEREST	0.00	2,375.42	2,375.42	1,839.58	535.84	2,375.42
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
101-301-999-000	WAGE REIMBURSEMENTS	0.00	0.00	0.00	0.00	0.00	.00
101-301-999-002	PRINCIPAL	0.00	0.00	0.00	0.00	0.00	.00
101-301-999-003	UNIFORM CLEANING	0.00	0.00	0.00	0.00	0.00	.00
101-301-999-004	UNIFORM EQUIPMENT	0.00	0.00	0.00	0.00	0.00	.00
101-301-999-006	EMERGENCY NOTIFICATION EXPENSE	0.00	0.00	0.00	0.00	0.00	.00
101-301-999-007	MMRMA IN CAR CAMERA GRANT	0.00	0.00	0.00	0.00	0.00	.00
Total POLICE DEPT:		899,562.58	933,791.38	1,007,113.69	868,579.38	138,534.31	1,175,638.55
CODE ENFORCEMENT OFFICER							
101-371-702-000	CODE ENFORCEMENT WAGES	18,593.29	15,766.28	22,796.00	15,027.08	7,768.92	44,772.00
101-371-707-000	BLIGHT OFFICER WAGES	744.27	0.00	0.00	0.00	0.00	.00
101-371-715-000	PAYROLL TAXES	1,463.39	1,189.32	1,746.94	1,131.24	615.70	3,492.22
101-371-716-000	HOSPITALIZATION INSURANCE	965.58	877.98	2,320.66	919.20	1,401.46	1,002.55
101-371-717-000	LIFE INSURANCE	76.78	59.88	63.49	54.89	8.60	65.00
101-371-718-000	RETIREMENT	1,525.13	1,238.44	1,279.26	1,132.91	146.35	364.00
101-371-719-000	SHORT/LONG TERM DISABILITY	229.74	223.13	249.62	223.91	25.71	250.00
101-371-721-000	WORKER'S COMP INSURANCE	210.46	159.70	417.15	158.44	258.71	198.44
101-371-740-000	OFFICE SUPPLIES	142.82	276.27	250.00	144.08	105.92	1,000.00

Account Number	Account Title	2022-23 Pri Year 2 Actual	2023-24 Pri Year Actual	2024-25 Cur Year Budget	2024-25 Cur Year Actual	Variance Budget-Actual	2025-26 Fut Year Budget
101-371-750-001	SOFTWARE MAINTENANCE AGREEMEN	0.00	1,459.75	1,050.00	655.87	394.13	2,288.55
101-371-760-000	POSTAGE	223.69	143.84	200.00	182.19	17.81	200.00
101-371-801-000	CONTRACTED SERVICES	0.00	100.00	0.00	0.00	0.00	18,000.00
101-371-853-000	TELEPHONE	431.38	332.99	395.00	348.15	46.85	550.00
101-371-860-000	GAS	1,014.41	877.78	1,735.00	1,105.91	629.09	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	1,459.19	7,975.50	15,000.00	11,135.09	3,864.91	100.00
101-371-969-000	TAX - PENALTY & INTEREST	110.37	0.00	0.00	0.00	0.00	.00
101-371-999-000	BLIGHT WAGES - PART TIME	0.00	0.00	0.00	0.00	0.00	.00
Total CODE ENFORCEMENT OFFICER:		27,190.50	30,680.86	47,503.12	32,218.96	15,284.16	74,642.76
PUBLIC WORKS							
101-441-702-000	WAGES	106,771.40	120,039.88	136,862.00	113,433.12	23,428.88	162,191.41
101-441-703-000	WAGES - PART TIME	598.00	1,084.50	15,683.20	3,217.50	12,465.70	6,786.00
101-441-704-000	WAGES - IN LIEU OF HOSPITALIZ	0.00	15.00	100.00	0.00	100.00	.00
101-441-715-000	PAYROLL TAXES	7,656.40	8,200.78	11,601.19	8,340.99	3,260.20	13,180.24
101-441-716-000	HOSPITALIZATION INSURANCE	27,592.42	32,146.44	44,689.64	37,773.49	6,916.15	43,017.03
101-441-717-000	LIFE INSURANCE	376.67	470.32	558.26	447.70	110.56	557.80
101-441-718-000	RETIREMENT	7,586.26	8,488.81	9,631.08	8,600.57	1,030.51	16,219.14
101-441-719-000	SHORT/LONG TERM DISABILITY	1,002.04	1,404.87	1,790.00	1,497.72	292.28	1,858.31
101-441-721-000	WORKER'S COMP INSURANCE	1,221.95	1,444.99	2,474.00	1,735.63	738.37	2,474.00
101-441-725-000	UNIFORMS	1,906.92	2,942.53	3,250.00	1,523.05	1,726.95	4,400.00
101-441-740-000	OFFICE SUPPLIES	471.18	541.38	500.00	424.22	75.78	1,000.00
101-441-750-000	TECHNOLOGY	0.00	0.00	500.00	269.78	230.22	500.00
101-441-750-001	SOFTWARE MAINTENANCE AGREEE'T	2,579.58	2,193.41	2,100.00	1,971.36	128.64	3,099.55
101-441-760-000	POSTAGE	285.10	134.76	200.00	132.19	67.81	300.00
101-441-776-000	O&M SUPPLIES	489.73	103.28	0.00	16.34	-16.34	.00
101-441-776-001	O&M SUPPLIES	7,396.81	7,995.93	10,000.00	5,682.23	4,317.77	10,000.00
101-441-777-000	STATE TESTING & PERMITS	0.00	0.00	1,000.00	0.00	1,000.00	1,000.00
101-441-801-000	CONTRACTED SERVICES	4,340.15	3,328.72	5,000.00	3,072.40	1,927.60	5,000.00
101-441-801-002	CONTRACTED SERV - JANITORIAL	3,596.84	3,091.64	3,597.00	3,762.37	-165.37	3,597.00
101-441-802-000	AUDIT	117.12	646.52	694.68	694.68	0.00	850.00
101-441-853-000	TELEPHONE	2,355.76	2,947.47	4,000.00	2,621.72	1,378.28	4,000.00
101-441-922-000	WATER/SEWER/GARBAGE	5,594.87	9,960.90	6,250.00	3,920.08	2,329.92	6,250.00
101-441-926-000	STREET LIGHTS - ELECTRIC	54,316.71	65,718.73	75,000.00	63,501.10	11,498.90	65,800.00
101-441-943-000	EQUIPMENT RENT	6,557.67	5,148.55	8,000.00	6,360.16	1,639.84	8,000.00
101-441-956-000	MISC/CONTINGENCY	39.00	80.00	100.00	76.50	23.50	100.00
101-441-960-000	EDUCATION AND TRAINING	4,338.87	4,510.60	7,500.00	1,225.00	6,275.00	7,500.00
101-441-961-000	MEMBERSHIP DUES	0.00	0.00	1,000.00	0.00	1,000.00	1,000.00
101-441-962-000	TRAVEL & LODGING	0.00	0.00	1,500.00	34.56	1,465.44	1,500.00
101-441-965-000	LIABILITY INSURANCE	4,521.23	4,797.15	4,094.46	3,730.89	363.57	4,800.00
101-441-969-000	TAX - PENALTY & INTEREST	614.92	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
101-441-999-001	PRINCIPAL	0.00	0.00	0.00	0.00	0.00	.00
101-441-999-002	CONTRACTED SERV - PRISON LABOR	0.00	0.00	0.00	0.00	0.00	.00
Total PUBLIC WORKS:		252,327.60	287,437.16	358,675.51	274,065.35	84,610.16	375,980.48
PLANNING COMMISSION							
101-701-702-000	PLANNING COMMISSION WAGES	1,040.00	640.00	2,000.00	440.00	1,560.00	4,080.00
101-701-715-000	PAYROLL TAXES	79.56	48.96	175.00	33.66	141.34	318.24
101-701-721-000	WORKER'S COMP INSURANCE	43.09	43.64	50.00	22.75	27.25	50.00

Account Number	Account Title	2022-23 Pri Year 2 Actual	2023-24 Pri Year Actual	2024-25 Cur Year Budget	2024-25 Cur Year Actual	Variance Budget-Actual	2025-26 Fut Year Budget
101-701-740-000	OFFICE SUPPLIES	292.85	774.06	150.00	156.84	-6.84	150.00
101-701-760-000	POSTAGE	129.40	12.87	200.00	150.00	50.00	200.00
101-701-801-000	CONTRACTED SERVICES	13,978.75	382.50	10,000.00	7,858.00	2,142.00	10,000.00
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	13.69	0.00	0.00	0.00	0.00	.00
101-701-999-000	WAGES - PLANNING	0.00	0.00	0.00	0.00	0.00	.00
Total PLANNING COMMISSION:		15,577.34	1,902.03	12,575.00	8,661.25	3,913.75	14,798.24
ZONING ADMIN							
101-702-702-000	WAGES ZONING ADMIN	15,473.89	12,381.35	13,625.00	12,391.14	1,233.86	15,435.00
101-702-702-001	ZONING BOARD OF APPEALS WAGES	0.00	0.00	0.00	0.00	0.00	360.00
101-702-715-000	PAYROLL TAXES	1,175.70	924.49	1,035.00	927.22	107.78	1,232.01
101-702-716-000	HOSPITALIZATION INSURANCE	468.73	1,122.28	1,559.63	1,235.58	324.05	1,350.00
101-702-717-000	LIFE INSURANCE	48.69	35.88	38.10	32.89	5.21	40.00
101-702-718-000	RETIREMENT	1,304.30	1,184.06	1,365.00	1,189.55	175.45	1,543.50
101-702-719-000	SHORT/LONG TERM DISABILITY	155.78	154.38	172.40	151.60	20.80	165.00
101-702-721-000	WORKER'S COMP INSURANCE	175.41	119.65	721.00	146.43	574.57	370.00
101-702-740-000	OFFICE SUPPLIES	57.16	195.00	50.00	154.20	-104.20	50.00
101-702-760-000	POSTAGE	93.13	127.46	200.00	182.19	17.81	200.00
101-702-801-000	CONTRACTED SERVICES	0.00	1,297.50	1,000.00	467.50	532.50	1,000.00
101-702-853-000	TELEPHONE	245.40	265.85	250.00	224.95	25.05	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	10.00	1,245.00	1,500.00	440.00	1,060.00	1,500.00
101-702-961-000	MEMBERSHIP DUES	0.00	0.00	100.00	0.00	100.00	100.00
101-702-962-000	TRAVEL & LODGING	0.00	256.40	900.00	411.66	488.34	900.00
101-702-969-000	TAX - PENALTY & INTEREST	73.58	0.00	0.00	0.00	0.00	.00
Total ZONING ADMIN:		19,281.77	19,309.30	22,616.13	17,954.91	4,661.22	24,620.51
COMMUNITY PROMOTIONS							
101-703-702-000	WAGES	29,445.59	5,030.46	5,540.00	4,904.94	635.06	7,708.36
101-703-703-000	WAGES - PART TIME	0.00	0.00	0.00	0.00	0.00	.00
101-703-715-000	PAYROLL TAXES	2,243.25	367.79	421.04	358.79	62.25	601.25
101-703-716-000	HOSPITALIZATION INSURANCE	31.27	0.00	0.00	0.00	0.00	.00
101-703-717-000	LIFE INSURANCE	79.84	0.00	0.00	0.00	0.00	.00
101-703-718-000	RETIREMENT	2,763.35	311.21	400.00	212.08	187.92	770.84
101-703-719-000	SHORT/LONG TERM DISABILITY	251.76	0.00	0.00	0.00	0.00	.00
101-703-721-000	WORKER'S COMP INSURANCE	240.21	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	223.69	25.73	250.00	100.00	150.00	250.00
101-703-776-000	O&M SUPPLIES	1,227.65	1,563.30	2,000.00	785.35	1,214.65	1,000.00
101-703-801-000	CONTRACTED SERVICES	1,087.26	1,969.04	1,500.00	17.90	1,482.10	750.00
101-703-853-000	TELEPHONE	284.58	265.85	246.00	224.95	21.05	270.00
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	8,365.52	6,583.68	5,000.00	8,308.80	-3,308.80	9,600.00
101-703-920-000	ELECTRIC	488.38	539.08	600.00	460.49	139.51	440.00
101-703-922-000	WATER/SEWER/SAN	2,710.88	2,959.60	3,000.00	2,167.40	832.60	3,000.00
101-703-943-000	EQUIPMENT RENT	2,704.84	2,369.24	5,500.00	4,670.94	829.06	6,128.48

Account Number	Account Title	2022-23 Pri Year 2 Actual	2023-24 Pri Year Actual	2024-25 Cur Year Budget	2024-25 Cur Year Actual	Variance Budget-Actual	2025-26 Fut Year Budget
101-703-956-000	MISC/CONTINGENCY	66.67	0.00	100.00	0.00	100.00	100.00
101-703-969-000	TAX - PENALTY & INTEREST	33.09	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
101-703-999-000	CONTRACTED SERV - PRISON LABOR	0.00	0.00	0.00	0.00	0.00	.00
101-703-999-001	SIROLLI DONATION	0.00	0.00	0.00	0.00	0.00	.00
101-703-999-002	DONATION TO AIRPORT	0.00	0.00	0.00	0.00	0.00	.00
101-703-999-003	ROADHOUSE ELECTRIC	0.00	0.00	0.00	0.00	0.00	.00
101-703-999-004	ROADHOUSE EXPENSES	0.00	0.00	0.00	0.00	0.00	.00
Total COMMUNITY PROMOTIONS:		52,247.83	21,984.98	24,557.04	22,211.64	2,345.40	30,618.93
ECONOMIC DEVELOPMENT							
101-728-959-000	TRANSFER TO AIRPORT	14,595.00	15,956.00	17,500.00	17,389.00	111.00	17,750.00
101-728-959-001	TRANSFER TO EDC	6,500.00	6,500.00	6,500.00	6,500.00	0.00	6,500.00
Total ECONOMIC DEVELOPMENT:		21,095.00	22,456.00	24,000.00	23,889.00	111.00	24,250.00
PARKS & RECREATION							
101-751-702-000	WAGES-DPW	9,223.40	7,818.49	11,105.00	8,907.21	2,197.79	11,345.11
101-751-702-001	WAGES - FULL TIME	7.25	52.24	0.00	0.00	0.00	.00
101-751-703-000	WAGES - PART-TIME	8,580.99	782.00	25,081.05	21,002.08	4,078.97	45,390.80
101-751-715-000	PAYROLL TAXES	1,314.20	628.85	2,582.97	2,241.30	341.67	4,425.40
101-751-716-000	HOSPITALIZATION INSURANCE	1,849.18	1,640.02	2,236.17	1,854.84	381.33	2,469.43
101-751-717-000	LIFE INSURANCE	24.73	27.47	30.48	26.29	4.19	33.52
101-751-718-000	RETIREMENT	511.07	442.01	459.38	531.81	-72.43	1,134.51
101-751-719-000	SHORT/LONG TERM DISABILITY	63.45	75.87	90.89	82.65	8.24	105.79
101-751-721-000	WORKER'S COMP INSURANCE	411.23	64.30	849.75	367.55	482.20	560.00
101-751-750-000	TECHNOLOGY	775.93	1,194.78	1,500.00	2,279.84	-779.84	1,600.00
101-751-750-001	SOFTWARE MAINTENANCE AGREEMENT	0.00	0.00	400.00	331.60	68.40	420.00
101-751-760-000	POSTAGE	149.13	133.91	150.00	132.19	17.81	175.00
101-751-776-000	O&M SUPPLIES	11,003.09	4,375.39	5,000.00	4,995.70	4.30	5,000.00
101-751-776-002	TREES & SHRUBS	0.00	500.00	4,000.00	2,000.00	2,000.00	4,000.00
101-751-801-000	CONTRACTED SERVICES	15,808.00	44,163.67	20,000.00	17,626.75	2,373.25	30,000.00
101-751-802-000	AUDIT	117.12	369.63	388.64	388.64	0.00	420.00
101-751-853-000	TELEPHONE	26.63	0.00	0.00	0.00	0.00	.00
101-751-900-000	PRINTING & PUBLICATION	676.00	0.00	0.00	0.00	0.00	.00
101-751-920-000	ELECTRIC	2,258.98	2,585.49	4,000.00	2,441.58	1,558.42	4,000.00
101-751-922-000	WATER/SEWER	2,042.81	2,849.82	7,500.00	3,123.49	4,376.51	7,500.00
101-751-943-000	EQUIPMENT RENT	16,857.10	10,039.03	10,000.00	9,640.97	359.03	10,000.00
101-751-955-000	SHUFFLEBOARD MAINTENANCE	0.00	0.00	0.00	0.00	0.00	.00
101-751-956-000	MISC/CONTINGENCY	75.02	0.00	100.00	50.69	49.31	100.00
101-751-957-000	RECREATION PROGRAMS	300.00	1,757.93	10,000.00	9,520.42	479.58	10,000.00
101-751-958-000	MUSIC IN THE PARK - GRANT	3,260.00	3,200.00	8,561.95	4,600.00	3,961.95	5,000.00
101-751-960-000	EDUCATION & TRAINING	0.00	0.00	0.00	0.00	0.00	1,000.00
101-751-961-000	MEMBERSHIP DUES	0.00	0.00	0.00	0.00	0.00	200.00
101-751-962-000	TRAVEL & LODGING	0.00	0.00	0.00	0.00	0.00	500.00
101-751-965-000	LIABILITY INSURANCE	1,309.90	1,389.83	1,186.25	1,080.92	105.33	1,520.00
101-751-969-000	TAX - PENALTY & INTEREST	41.42	0.00	0.00	0.00	0.00	.00
101-751-970-000	CAPITAL OUTLAY	16,475.66	56,475.06	215,000.00	14,625.30	200,374.70	395,000.00
101-751-999-004	TENNIS COURT MAINTENANCE	0.00	0.00	0.00	0.00	0.00	.00
101-751-999-005	CONTRACTED SERV - PRISON LABOR	0.00	0.00	0.00	0.00	0.00	.00

Account Number	Account Title	2022-23 Pri Year 2 Actual	2023-24 Pri Year Actual	2024-25 Cur Year Budget	2024-25 Cur Year Actual	Variance Budget-Actual	2025-26 Fut Year Budget
101-751-999-006	CONTRACTED SCHOOL WAGES	0.00	0.00	0.00	0.00	0.00	.00
101-751-999-007	FIRE & PROPERTY LIABILITY INS	0.00	0.00	0.00	0.00	0.00	.00
101-751-999-008	TENNIS COURT CONTRIBUTION	0.00	0.00	0.00	0.00	0.00	.00
Total PARKS & RECREATION:		93,162.29	140,565.79	330,222.53	107,851.82	222,370.71	541,899.56
FAIRGROUNDS							
101-753-702-000	WAGES	1,123.85	1,754.69	3,413.00	3,258.20	154.80	4,266.56
101-753-702-001	DPW WAGES FAIRTIME	21.62	185.91	272.68	227.68	45.00	275.00
101-753-703-000	WAGES - PART TIME	519.72	71.00	1,568.32	180.00	1,388.32	1,809.60
101-753-715-000	PAYROLL TAXES	124.75	143.07	265.00	257.23	7.77	495.39
101-753-716-000	HOSPITALIZATION INSURANCE	29.65	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	68.33	128.86	256.66	215.91	40.75	454.16
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	22.70	15.82	35.00	17.84	17.16	35.00
101-753-776-000	O&M SUPPLIES	136.32	28.30	500.00	153.56	346.44	250.00
101-753-801-000	CONTRACTED SERVICES	11,950.00	5,808.75	15,000.00	7,787.50	7,212.50	15,000.00
101-753-920-000	ELECTRIC	2,918.95	3,646.17	3,250.00	2,714.03	535.97	3,845.00
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	3,925.65	4,043.03	7,500.00	7,003.71	496.29	8,800.00
101-753-956-000	MISC/CONTINGENCY	0.00	0.00	0.00	0.00	0.00	.00
101-753-965-000	LIABILITY INSURANCE	1,056.34	1,120.80	956.63	871.68	84.95	1,181.12
101-753-969-000	TAX - PENALTY & INTEREST	24.78	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
101-753-999-002	CONTRACTED SERV - PRISON LABOR	0.00	0.00	0.00	0.00	0.00	.00
101-753-999-003	FIRE & PROPERTY LIABILITY INS	0.00	0.00	0.00	0.00	0.00	.00
101-753-999-004	FAIRTIME WORK EQUIP RENTS	0.00	0.00	0.00	0.00	0.00	.00
Total FAIRGROUNDS:		21,922.66	16,946.40	33,017.29	22,687.34	10,329.95	36,411.83
CHIPPEWA LANDING							
101-754-702-002	WAGES	669.55	511.65	1,000.00	732.51	267.49	1,500.00
101-754-703-000	WAGES - PART TIME	312.00	0.00	1,200.00	1,117.50	82.50	3,619.20
101-754-715-000	PAYROLL TAXES	72.65	35.96	155.00	138.47	16.53	399.30
101-754-716-000	HOSPITALIZATION INSURANCE	18.47	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	46.86	35.81	55.00	37.55	17.45	150.00
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	7.62	3.96	2.50	0.13	2.37	10.00
101-754-776-000	O&M SUPPLIES	57.16	246.30	750.00	249.67	500.33	325.00
101-754-801-000	CONTRACTED SERVICES	7,200.00	5,518.75	8,500.00	7,787.50	712.50	9,000.00
101-754-920-000	ELECTRIC	993.22	425.40	1,000.00	423.78	576.22	1,000.00
101-754-943-000	EQUIPMENT RENT	1,153.83	617.49	3,000.00	1,811.97	1,188.03	2,500.00
101-754-956-000	MISC/CONTINGENCY	0.00	0.00	0.00	0.00	0.00	.00
101-754-965-000	LIABILITY INSURANCE	521.14	552.96	471.96	430.05	41.91	575.00
101-754-969-000	TAX - PENALTY & INTEREST	32.58	0.00	0.00	0.00	0.00	.00
101-754-970-000	CAPITAL OUTLAY	0.00	0.00	5,500.00	1,613.98	3,886.02	.00
101-754-999-001	CONTRACTED SERV - PRISON LABOR	0.00	0.00	0.00	0.00	0.00	.00
101-754-999-002	CASS RIVER (CATS) PROJECT	0.00	0.00	0.00	0.00	0.00	.00
101-754-999-003	FIRE & PROPERTY LIABILITY INS	0.00	0.00	0.00	0.00	0.00	.00

Account Number	Account Title	2022-23 Pri Year 2 Actual	2023-24 Pri Year Actual	2024-25 Cur Year Budget	2024-25 Cur Year Actual	Variance Budget-Actual	2025-26 Fut Year Budget
Total CHIPPEWA LANDING:		11,085.08	7,948.28	21,634.46	14,343.11	7,291.35	19,078.50
101-931-692-000	LOCAL SOURCE FUND BALANCE	0.00	0.00	0.00	0.00	0.00	.00
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	400.00	0.00	25,000.00	25,000.00	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	51,988.00	25,738.00	810,079.42	810,079.42	0.00	101,000.00
101-966-995-001	TRANSFER TO DDA	0.00	0.00	0.00	0.00	0.00	.00
101-966-995-002	TRANSFER TO REFUSE	0.00	50,000.00	40,000.00	40,000.00	0.00	14,000.00
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	88,868.37	102,923.15	217,303.84	217,303.84	0.00	142,164.64
101-966-995-005	TRANSFER TO FIRE SAVINGS	50,754.00	228,003.00	0.00	0.00	0.00	165,500.00
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	130,985.00	57,411.00	205,406.61	205,406.61	0.00	135,000.00
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	0.00	131,250.00	131,250.00	0.00	200,000.00
101-966-999-000	TRANSFER TO LOCAL	0.00	0.00	0.00	0.00	0.00	180,000.00
Total OPERATING TRANSFERS OUT:		322,595.37	464,075.15	1,404,039.87	1,404,039.87	0.00	937,664.64
GENERAL FUND Revenue Total:		2,848,765.03	2,810,731.26	2,984,553.00	2,771,243.29	213,309.71	2,907,412.50
GENERAL FUND Expenditure Total:		2,882,326.08	2,766,846.10	4,467,409.12	3,809,911.43	657,497.69	4,069,820.77
Total GENERAL FUND:		-33,561.05	43,885.16	-1,482,856.12	-1,038,668.14	-444,187.98	1,162,408.27-

Account Number	Account Title	2022-23 Pri Year 2 Actual	2023-24 Pri Year Actual	2024-25 Cur Year Budget	2024-25 Cur Year Actual	Variance Budget-Actual	2025-26 Fut Year Budget
MAJOR STREETS FUND							
202-000-406-000	COUNTY ROAD LEVY	82,977.95	86,723.02	89,000.00	92,916.87	-3,916.87	89,000.00
202-000-546-000	STATE TRUNKLINE REIMBURSEMENT	28,892.76	11,923.05	20,000.00	17,395.21	2,604.79	20,000.00
202-000-574-000	STATE GAS TAX	414,151.54	424,298.85	421,000.00	421,587.22	-587.22	435,544.24
202-000-574-001	TRANSFER % ST RD \$ TO LOCAL	-101,404.65	-128,380.86	-140,333.00	-142,161.97	1,828.97	137,262.67-
202-000-665-000	INTEREST & DIVIDEND INCOME	16,615.83	66,161.53	25,000.00	46,521.30	-21,521.30	25,000.00
202-000-675-000	MISC INCOME	0.00	0.00	0.00	0.00	0.00	.00
202-000-682-008	TRANSFER FROM DDA	0.00	0.00	0.00	0.00	0.00	.00
202-000-682-009	TRANSFER FROM GENERAL	0.00	0.00	0.00	0.00	0.00	.00
202-000-682-010	TRANSFER FROM MUNICIPAL	0.00	0.00	0.00	0.00	0.00	.00
202-000-682-011	TRANSFER FROM MOTOR POOL	0.00	0.00	0.00	0.00	0.00	.00
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	193.92	93.83	361.67	76.76	284.91	412.65
202-451-715-000	PAYROLL TAXES	14.09	6.85	25.77	5.71	20.06	32.19
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	13.57	6.56	25.30	5.37	19.93	41.27
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.	122,005.18	22,368.25	100,000.00	60,722.53	39,277.47	25,000.00
202-451-801-001	CONTRACTED SERV - ENGINEERING	2,160.00	83,373.04	60,000.00	36,072.50	23,927.50	100,000.00
202-451-943-000	EQUIPMENT RENT	328.35	0.00	412.69	57.26	355.43	550.00
202-451-956-000	MISC/CONTINGENCY	0.00	0.00	0.00	0.00	0.00	.00
202-451-969-000	TAX - PENALTY & INTEREST	0.25	0.00	0.00	0.00	0.00	.00
202-451-999-001	CONSTRUCTION MATERIALS	0.00	0.00	0.00	0.00	0.00	.00
202-451-999-002	CONSTRUCTION LAND PURCHASES	0.00	0.00	0.00	0.00	0.00	.00
Total ST/STM CONST:		124,715.36	105,848.53	160,825.43	96,940.13	63,885.30	126,036.11
NON-TRUNKLINE MAINT							
202-463-702-000	NON-TRUNKLINE MAINT WAGES	13,747.94	12,489.96	17,105.91	13,849.23	3,256.68	22,707.78
202-463-703-000	WAGES - PART TIME	0.00	0.00	0.00	0.00	0.00	.00
202-463-715-000	PAYROLL TAXES	1,002.46	888.95	1,300.05	1,007.48	292.57	1,771.21
202-463-716-000	HOSPITALIZATION INSURANCE	4,336.04	4,099.95	5,590.42	4,636.92	953.50	6,173.56
202-463-717-000	LIFE INSURANCE	61.89	68.75	76.19	65.89	10.30	83.79
202-463-718-000	RETIREMENT	752.55	779.37	1,148.45	792.14	356.31	2,270.78
202-463-719-000	SHORT/LONG TERM DISABILITY	158.72	189.72	227.23	206.66	20.57	264.48
202-463-721-000	WORKER'S COMP INSURANCE	128.72	160.75	315.18	194.64	120.54	275.00
202-463-776-000	O&M SUPPLIES	5,813.91	1,657.69	7,500.00	2,136.27	5,363.73	7,500.00
202-463-776-001	WINTER MAINT - SALT	6,570.61	6,003.00	7,500.00	5,538.26	1,961.74	7,500.00
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	4,072.00	936.00	10,000.00	15,088.50	-5,088.50	7,500.00
202-463-943-000	EQUIPMENT RENT	27,995.13	29,404.89	25,000.00	30,378.44	-5,378.44	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	45.04	0.00	0.00	0.00	0.00	.00
202-463-999-001	CONTRACTED SERV PRISON LABOR	0.00	0.00	0.00	0.00	0.00	.00
202-463-999-002	SCRAP TIRE GRANT 2016	0.00	0.00	0.00	0.00	0.00	.00
Total NON-TRUNKLINE MAINT:		64,685.01	56,679.03	78,863.43	73,894.43	4,969.00	94,146.60
TRUNKLINE MAINTENANCE							
202-464-702-000	M81 ROUTINE MAINTENANCE WAGES	355.06	810.50	800.00	441.23	358.77	900.00

Account Number	Account Title	2022-23 Pri Year 2 Actual	2023-24 Pri Year Actual	2024-25 Cur Year Budget	2024-25 Cur Year Actual	Variance Budget-Actual	2025-26 Fut Year Budget
202-464-702-001	M24 ROUTINE MAINTENANCE WAGES	118.32	119.35	371.24	498.34	-127.10	600.00
202-464-715-000	PAYROLL TAXES	33.62	66.33	89.07	66.87	22.20	117.00
202-464-716-000	HOSPITALIZATION INSURANCE	23.84	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	12.47	47.42	75.00	51.73	23.27	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	5.29	0.00	0.00	0.00	0.00	.00
202-464-776-000	O&M SUPPLIES	0.00	0.00	0.00	0.00	0.00	.00
202-464-801-000	CONTRACTED SERVICES	0.00	0.00	0.00	0.00	0.00	.00
202-464-943-000	M81 ROUTINE MAINT EQUIP RENTAL	784.33	1,736.92	1,000.00	901.46	98.54	1,500.00
202-464-943-001	M24 ROUTINE MAINT EQUIP RENTAL	0.00	0.00	100.00	0.00	100.00	100.00
202-464-969-000	TAX - PENALTY & INTEREST	3.57	0.00	0.00	0.00	0.00	.00
202-464-999-000	WAGES - PART TIME- M-81	0.00	0.00	0.00	0.00	0.00	.00
202-464-999-001	WAGES - PART TIME - M-24	0.00	0.00	0.00	0.00	0.00	.00
Total TRUNKLINE MAINTENANCE:		1,336.50	2,780.52	2,435.31	1,959.63	475.68	3,367.00
TRUNKLINE SWEEPING							
202-466-702-000	M81 SWEEPING WAGES	780.18	416.44	900.00	783.20	116.80	900.00
202-466-702-001	M24 SWEEPING WAGES	465.98	125.10	120.00	653.10	-533.10	600.00
202-466-715-000	PAYROLL TAXES	73.42	38.01	77.52	104.17	-26.65	117.00
202-466-716-000	HOSPITALIZATION INSURANCE	18.02	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	73.12	37.91	77.00	100.55	-23.55	150.00
202-466-719-000	SHORT/LONG TERM DISABILITY	0.00	0.00	0.00	0.00	0.00	.00
202-466-721-000	WORKER'S COMP INSURANCE	4.00	0.00	0.00	0.00	0.00	.00
202-466-943-000	M81 SWEEPING EQUIP RENTAL	4,048.24	2,477.09	6,000.00	5,109.19	890.81	7,500.00
202-466-943-001	M24 SWEEPING EQUIP RENTAL	0.00	0.00	1,000.00	585.28	414.72	1,000.00
202-466-969-000	TAX - PENALTY & INTEREST	7.85	0.00	0.00	0.00	0.00	.00
202-466-999-000	WAGES - PART TIME	0.00	0.00	0.00	0.00	0.00	.00
202-466-999-001	WAGES - PART TIME	0.00	0.00	0.00	0.00	0.00	.00
202-466-999-003	SWEEPING TKL Mtncs supplies	0.00	0.00	0.00	0.00	0.00	.00
Total TRUNKLINE SWEEPING:		5,470.81	3,094.55	8,174.52	7,335.49	839.03	10,267.00
TREE TRIMMING							
202-470-702-000	M81 TREE TRIMMING WAGES	0.00	0.00	0.00	0.00	0.00	400.00
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	0.00	0.00	0.00	200.00
202-470-715-000	PAYROLL TAXES	0.00	0.00	0.00	0.00	0.00	46.80
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	0.00	0.00	0.00	60.00
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	0.00	0.00	.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	0.00	0.00	0.00	.00
202-470-956-000	MISC/CONTINGENCY	0.00	0.00	0.00	0.00	0.00	.00

Account Number	Account Title	2022-23 Pri Year 2 Actual	2023-24 Pri Year Actual	2024-25 Cur Year Budget	2024-25 Cur Year Actual	Variance Budget-Actual	2025-26 Fut Year Budget
Total TREE TRIMMING:		0.00	0.00	0.00	0.00	0.00	706.80
SIGN MAINTENANCE							
202-475-702-000	M81 SIGN MAINTENANCE WAGES	101.79	46.04	0.00	0.00	0.00	150.00
202-475-702-001	M24 SIGN MAINTENANCE WAGES	48.95	0.00	119.69	119.69	0.00	150.00
202-475-715-000	PAYROLL TAXES	10.84	3.52	8.58	8.58	0.00	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	1.35	3.22	8.37	8.37	0.00	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
202-475-943-000	M81 TRAFFIC SIGNS EQUIP RENTAL	38.92	24.05	36.81	36.81	0.00	100.00
202-475-943-001	M24 TRAFFIC SIGNS EQUIP RENTAL	0.00	0.00	0.00	0.00	0.00	.00
Total SIGN MAINTENANCE:		201.85	76.83	173.45	173.45	0.00	453.40
M81 SNOW/ICE SCRAPING							
202-479-702-000	M81 SNOW/ICE SCRAPING WAGES	2,355.05	739.34	1,350.00	3,541.84	-2,191.84	3,500.00
202-479-702-001	M81 SNOW/ICE HAULING WAGES	340.98	0.00	0.00	98.38	-98.38	100.00
202-479-702-002	M24 SNOW/ICE HAULING WAGES	38.31	0.00	0.00	39.43	-39.43	50.00
202-479-702-003	M24 SNOW/ICE SCRAPING WAGES	800.32	523.80	768.00	1,059.84	-291.84	1,500.00
202-479-715-000	PAYROLL TAXES	253.19	90.18	160.97	338.07	-177.10	401.70
202-479-716-000	HOSPITALIZATION INSURANCE	1.53	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	31.66	41.48	50.00	85.96	-35.96	515.00
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	0.34	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	1,687.50	0.00	5,000.00	0.00	5,000.00	5,000.00
202-479-943-000	M81 WINTER SCRAPING EQ RENTAL	4,585.75	2,249.78	6,000.00	8,956.21	-2,956.21	7,500.00
202-479-943-001	M81 WINTER HAULING EQ RENTAL	0.00	0.00	1,000.00	0.00	1,000.00	1,000.00
202-479-943-002	M24 WINTER HAULING EQ RENTAL	66.06	0.00	100.00	70.42	29.58	150.00
202-479-943-003	M24 WINTER SCRAPING EQ RENTAL	1,410.38	1,340.63	1,500.00	2,406.44	-906.44	2,500.00
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	25.70	0.00	0.00	0.00	0.00	.00
202-479-999-000	WAGES - PART TIME- M-81 SCRAP	0.00	0.00	0.00	0.00	0.00	.00
202-479-999-001	WAGES - PART TIME -M-81 Haul	0.00	0.00	0.00	0.00	0.00	.00
202-479-999-002	WAGES - PART TIME M-24 Scrap	0.00	0.00	0.00	0.00	0.00	.00
202-479-999-003	WAGES - PART TIME- M24 Haul	0.00	0.00	0.00	0.00	0.00	.00
Total M81 SNOW/ICE SCRAPING:		11,596.77	4,985.21	16,028.97	16,596.59	-567.62	22,316.70
ADMINISTRATION							
202-483-702-000	WAGES - ADMINISTRATION	20,520.33	25,426.62	26,900.47	24,759.09	2,141.38	29,828.99
202-483-715-000	PAYROLL TAXES	1,509.00	1,782.88	2,043.92	1,813.50	230.42	2,326.66
202-483-716-000	HOSPITALIZATION INSURANCE	2,378.78	4,159.80	6,083.39	4,813.97	1,269.42	5,260.00
202-483-717-000	LIFE INSURANCE	52.25	80.63	85.00	77.88	7.12	85.00
202-483-718-000	RETIREMENT	1,906.51	2,246.40	2,441.68	2,364.29	77.39	2,982.90
202-483-719-000	SHORT/LONG TERM DISABILITY	195.26	323.08	395.00	335.15	59.85	365.00
202-483-721-000	WORKER'S COMP INSURANCE	281.32	254.62	898.10	306.06	592.04	560.00

Account Number	Account Title	2022-23 Pri Year 2 Actual	2023-24 Pri Year Actual	2024-25 Cur Year Budget	2024-25 Cur Year Actual	Variance Budget-Actual	2025-26 Fut Year Budget
202-483-740-000	OFFICE SUPPLIES	5.51	173.44	150.00	70.67	79.33	175.00
202-483-760-000	POSTAGE	55.93	124.55	125.00	132.19	-7.19	150.00
202-483-801-000	CONTRACTED SERVICES	946.50	380.47	500.00	0.00	500.00	500.00
202-483-801-001	CONTRACTED SERVICES-LED LIGHTS	0.00	0.00	40,000.00	17,488.05	22,511.95	5,000.00
202-483-802-000	AUDIT	704.64	1,912.39	2,034.11	1,592.91	441.20	2,200.00
202-483-853-000	TELEPHONE	465.30	354.71	351.12	321.72	29.40	375.00
202-483-965-000	LIABILITY INSURANCE	1,978.47	2,072.03	1,768.52	1,611.48	157.04	2,100.00
202-483-969-000	TAX - PENALTY & INTEREST	154.07	0.00	0.00	0.00	0.00	.00
202-483-970-000	CAPITAL OUTLAY	0.00	0.00	0.00	0.00	0.00	45,000.00
202-483-999-001	PRINCIPAL	0.00	0.00	0.00	0.00	0.00	.00
Total ADMINISTRATION:		31,153.87	39,291.62	83,776.31	55,686.96	28,089.35	96,908.55
DEBT SERVICE TRANSFER OUT							
202-905-999-000	TRANSFER TO DEBT SERVICE	0.00	0.00	0.00	0.00	0.00	.00
Total DEBT SERVICE TRANSFER OUT:		0.00	0.00	0.00	0.00	0.00	.00
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:		441,233.43	460,725.59	414,667.00	436,258.63	-21,591.63	432,281.57
MAJOR STREETS FUND Expenditure Total:		239,160.17	212,756.29	350,277.42	252,586.68	97,690.74	354,202.16
Total MAJOR STREETS FUND:		202,073.26	247,969.30	64,389.58	183,671.95	-119,282.37	78,079.41

Account Number	Account Title	2022-23 Pri Year 2 Actual	2023-24 Pri Year Actual	2024-25 Cur Year Budget	2024-25 Cur Year Actual	Variance Budget-Actual	2025-26 Fut Year Budget
LOCAL STREETS FUND							
203-000-406-000	COUNTY BRIDGE LEVY	41,304.24	43,168.43	45,000.00	46,251.57	-1,251.57	45,000.00
203-000-546-000	TRANS % MAJOR ST RD \$\$	101,404.65	128,380.86	140,333.00	142,161.97	-1,828.97	137,262.67
203-000-548-000	METRO ACTS FUNDS	19,408.92	18,512.97	15,000.00	0.00	15,000.00	15,000.00
203-000-574-000	STATE GAS TAX	166,482.81	170,780.01	175,000.00	159,782.12	15,217.88	172,883.67
203-000-665-000	INTEREST & DIVIDEND INCOME	2,280.88	12,548.01	5,000.00	9,856.14	-4,856.14	5,000.00
203-000-675-000	MISC INCOME	0.00	0.00	0.00	0.00	0.00	.00
203-000-682-000	OTHER STATE GRANTS - PA 207	0.00	0.00	0.00	0.00	0.00	.00
203-000-682-002	STATE GAS TAX PA 252	0.00	0.00	0.00	0.00	0.00	.00
203-000-682-003	SPECIAL ASSESSMENTS	0.00	0.00	0.00	0.00	0.00	.00
203-000-682-004	SPECIAL ASSMT INTEREST	0.00	0.00	0.00	0.00	0.00	.00
203-000-682-005	TRANSFER FROM MUNICIPAL	0.00	0.00	0.00	0.00	0.00	.00
203-000-682-006	TRANSFER FROM MOTOR POOL	0.00	0.00	0.00	0.00	0.00	.00
203-000-682-007	TRANSFER FROM GENERAL	0.00	0.00	0.00	0.00	0.00	180,000.00
203-000-682-009	TRANSFER FROM DDA	0.00	0.00	0.00	0.00	0.00	.00
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	22,250.11	30,581.52	37,000.00	33,166.50	3,833.50	35,000.00
203-463-703-000	WAGES - PART TIME	1,562.21	3,027.00	3,000.00	2,190.00	810.00	4,524.00
203-463-715-000	PAYROLL TAXES	1,740.44	2,436.14	3,040.00	2,553.78	486.22	3,082.87
203-463-716-000	HOSPITALIZATION INSURANCE	5,421.02	4,919.95	6,708.62	5,564.40	1,144.22	7,408.28
203-463-717-000	LIFE INSURANCE	74.22	82.45	91.43	78.98	12.45	100.55
203-463-718-000	RETIREMENT	1,350.97	1,974.94	2,515.00	2,047.31	467.69	3,500.00
203-463-719-000	SHORT/LONG TERM DISABILITY	190.44	227.64	272.68	248.01	24.67	317.38
203-463-721-000	WORKER'S COMP INSURANCE	258.46	192.90	381.10	233.56	147.54	235.00
203-463-776-000	O&M SUPPLIES	5,397.86	1,585.12	7,500.00	2,821.98	4,678.02	10,000.00
203-463-776-001	MAINTENANCE SUPPLIES - SALT	5,142.21	5,557.57	6,412.74	6,412.74	0.00	7,500.00
203-463-776-002	TREES & SHRUBS	0.00	0.00	2,500.00	0.00	2,500.00	.00
203-463-801-000	CONTRACTED SERVICES	28,999.23	84,900.00	60,000.00	54,803.00	5,197.00	650,000.00
203-463-801-001	CONTRACTED SERV - ENGINEERING	0.00	0.00	0.00	0.00	0.00	100,000.00
203-463-801-004	CONTRACTED SERV- LINC/HOW/NORM	64,479.50	0.00	0.00	0.00	0.00	.00
203-463-943-000	EQUIPMENT RENT	46,356.68	61,188.08	50,000.00	57,957.16	-7,957.16	60,000.00
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	271.01	0.00	0.00	0.00	0.00	.00
Total ST/STM MTNCE:		183,494.36	196,673.31	179,921.57	168,077.42	11,844.15	882,168.08
ADMINISTRATION							
203-483-702-000	WAGES ADMINISTRATION	20,520.33	25,426.62	26,890.45	24,759.09	2,131.36	29,828.99
203-483-715-000	PAYROLL TAXES	1,509.00	1,782.88	2,043.83	1,813.50	230.33	2,326.66
203-483-716-000	HOSPITALIZATION INSURANCE	2,359.36	4,159.81	6,083.36	4,813.97	1,269.39	5,260.00
203-483-717-000	LIFE INSURANCE	52.26	80.63	85.00	77.88	7.12	85.00
203-483-718-000	RETIREMENT	1,906.51	2,246.40	2,441.68	2,364.29	77.39	2,982.90
203-483-719-000	SHORT/LONG TERM DISABILITY	195.26	323.08	327.51	335.15	-7.64	365.00
203-483-721-000	WORKER'S COMP INSURANCE	277.02	254.62	892.95	305.96	586.99	460.00
203-483-740-000	OFFICE SUPPLIES	5.51	173.44	150.00	70.66	79.34	150.00
203-483-760-000	POSTAGE	18.64	120.26	100.00	132.19	-32.19	150.00
203-483-801-000	CONTRACTED SERVICES	528.00	380.47	500.00	0.00	500.00	500.00
203-483-802-000	AUDIT	704.64	1,625.97	1,717.55	1,315.98	401.57	1,620.00
203-483-853-000	TELEPHONE	465.30	296.23	355.00	321.73	33.27	351.12
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	2,345.22	3,286.75	2,805.31	2,556.21	249.10	3,344.51
203-483-969-000	TAX - PENALTY & INTEREST	139.92	0.00	0.00	0.00	0.00	.00

Account Number	Account Title	2022-23 Pri Year 2 Actual	2023-24 Pri Year Actual	2024-25 Cur Year Budget	2024-25 Cur Year Actual	Variance Budget-Actual	2025-26 Fut Year Budget
203-483-999-001	PRINCIPAL	0.00	0.00	0.00	0.00	0.00	.00
203-483-999-002	CONTRACTED SERVICES-LED LIGHTS	0.00	0.00	0.00	0.00	0.00	.00
Total ADMINISTRATION:		31,026.97	40,157.16	45,392.64	38,866.61	6,526.03	48,424.18
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:		330,881.30	373,390.28	380,333.00	358,051.80	22,281.20	555,146.34
LOCAL STREETS FUND Expenditure Total:		214,521.33	236,830.47	225,314.21	206,944.03	18,370.18	930,592.26
Total LOCAL STREETS FUND:		116,359.97	136,559.81	155,018.79	151,107.77	3,911.02	375,445.92-

Account Number	Account Title	2022-23 Pri Year 2 Actual	2023-24 Pri Year Actual	2024-25 Cur Year Budget	2024-25 Cur Year Actual	Variance Budget-Actual	2025-26 Fut Year Budget
MUNICIPAL STREETS FUND							
204-000-451-000	SPECIAL ASSESSMENT 2017	0.00	0.00	0.00	0.00	0.00	.00
204-000-451-001	SPECIAL ASSESSMENT 2018	0.00	0.00	0.00	0.00	0.00	.00
204-000-451-002	SPECIAL ASSESSMENT 2019	1,090.65	178.47	0.00	178.47	-178.47	.00
204-000-451-003	SPECIAL ASSESSMENT 2020	4,119.20	3,800.65	0.00	0.00	0.00	.00
204-000-451-004	SPECIAL ASSESSMENTS 2021	23,839.69	12,892.97	5,000.00	2,354.25	2,645.75	.00
204-000-451-005	SPECIAL ASSESSMENTS 2022	0.00	13,217.21	7,500.00	15,737.67	-8,237.67	5,000.00
204-000-451-006	SPECIAL ASSESSMENTS 2024	0.00	0.00	10,000.00	0.00	10,000.00	7,500.00
204-000-451-007	SPECIAL ASSESSMENT 2025	0.00	0.00	0.00	0.00	0.00	10,000.00
204-000-474-000	SIDEWALK ASSESSMENT INT	1,172.47	1,256.71	0.00	1,164.15	-1,164.15	.00
204-000-652-000	PARKING VIOLATION REVENUE	20.00	0.00	0.00	60.00	-60.00	.00
204-000-665-000	INTEREST & DIVIDEND INCOME	647.23	1,562.21	1,000.00	13,538.99	-12,538.99	5,000.00
204-000-675-000	MISC INCOME	0.00	0.00	0.00	0.00	0.00	.00
204-000-682-000	CURRENT TAX LEVY	0.00	0.00	0.00	0.00	0.00	.00
204-000-682-001	TIFA TAX TO DDA	0.00	0.00	0.00	0.00	0.00	.00
204-000-682-002	SPECIAL ASSESSMENTS - 2015	0.00	0.00	0.00	0.00	0.00	.00
204-000-682-003	SPECIAL ASSESSMENT - 2016	0.00	0.00	0.00	0.00	0.00	.00
204-000-682-004	TRANSFER FROM DDA	0.00	0.00	0.00	0.00	0.00	.00
204-000-682-005	TRANSFER FROM MOTOR POOL	0.00	0.00	0.00	0.00	0.00	.00
204-000-692-000	LOCAL SOURCE FUND BALANCE	0.00	0.00	0.00	0.00	0.00	.00
204-000-699-001	TRANSFER FROM GENERAL	0.00	25,738.00	0.00	0.00	0.00	.00
SIDEWALK							
204-442-702-000	SIDEWALK REPAIR/MAINT WAGES	898.59	586.80	10,263.54	1,932.64	8,330.90	11,624.67
204-442-707-000	SIDEWALK CONSTRUCTION WAGES	10.88	78.36	0.00	0.00	0.00	.00
204-442-715-000	PAYROLL TAXES	66.62	48.68	780.03	139.26	640.77	906.72
204-442-716-000	HOSPITALIZATION INSURANCE	2,590.46	2,459.97	3,354.25	2,782.20	572.05	3,704.14
204-442-717-000	LIFE INSURANCE	37.09	41.21	45.72	39.49	6.23	60.00
204-442-718-000	RETIREMENT	58.86	46.64	690.10	103.96	586.14	1,162.47
204-442-719-000	SHORT/LONG TERM DISABILITY	95.24	113.82	240.00	124.01	115.99	195.00
204-442-721-000	WORKER'S COMP INSURANCE	74.76	96.45	190.55	116.77	73.78	220.00
204-442-776-000	SUPPLIES & MATERIALS	55.20	0.00	1,039.09	1,039.09	0.00	1,500.00
204-442-801-000	CONTRACTED SERVICES	169,250.09	2,460.00	175,000.00	16,705.00	158,295.00	200,000.00
204-442-801-001	CONTRACTED SERV - ENGINEERING	0.00	0.00	0.00	0.00	0.00	.00
204-442-943-000	EQUIPMENT RENT	930.57	664.84	2,000.00	4,092.12	-2,092.12	3,500.00
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	4.22	0.00	0.00	0.00	0.00	.00
204-442-999-000	WAGES - PART TIME	0.00	0.00	0.00	0.00	0.00	.00
204-442-999-001	CONTRACTED SERV - PRISON LABOR	0.00	0.00	0.00	0.00	0.00	.00
Total SIDEWALK:		174,072.58	6,596.77	194,103.28	27,074.54	167,028.74	223,373.00
ALLEYS							
204-443-702-000	ALLEYS REPAIR/MAINT WAGES	420.85	808.27	756.10	939.49	-183.39	1,000.00
204-443-707-000	ALLEYS CONSTRUCTION WAGES	0.00	0.00	0.00	0.00	0.00	.00
204-443-715-000	PAYROLL TAXES	30.09	56.85	53.09	66.78	-13.69	78.00
204-443-716-000	HOSPITALIZATION INSURANCE	6.77	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	26.94	47.00	49.76	62.59	-12.83	100.00
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	1.50	0.00	0.00	0.00	0.00	.00
204-443-776-000	SUPPLIES & MATERIALS	0.00	0.00	956.39	956.39	0.00	1,000.00
204-443-801-000	CONTRACTED SERVICES	0.00	1,000.00	25,000.00	0.00	25,000.00	10,000.00
204-443-801-001	CONTRACTED SERV - ENGINEERING	0.00	0.00	0.00	0.00	0.00	.00

Account Number	Account Title	2022-23 Pri Year 2 Actual	2023-24 Pri Year Actual	2024-25 Cur Year Budget	2024-25 Cur Year Actual	Variance Budget-Actual	2025-26 Fut Year Budget
204-443-943-000	EQUIPMENT RENT	711.88	2,278.15	2,000.00	2,449.92	-449.92	2,500.00
204-443-956-000	MISC/CONTINGENCY	0.00	0.00	0.00	0.00	0.00	.00
204-443-969-000	TAX - PENALTY & INTEREST	4.42	0.00	0.00	0.00	0.00	.00
204-443-999-000	WAGES - PART TIME	0.00	0.00	0.00	0.00	0.00	.00
Total ALLEYS:		1,202.45	4,190.27	28,815.34	4,475.17	24,340.17	14,678.00
PARKING LOTS							
204-444-702-000	PARKING LOTS REPAIR/MAIN WAGES	5,128.52	5,961.45	4,222.71	14,738.73	-10,516.02	15,000.00
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	366.89	429.17	301.65	1,056.70	-755.05	1,170.00
204-444-716-000	HOSPITALIZATION INSURANCE	7.27	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	214.25	345.66	211.86	769.27	-557.41	1,500.00
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	1.61	0.00	0.00	0.00	0.00	.00
204-444-776-000	SUPPLIES/MATERIALS	0.00	47.64	961.32	993.77	-32.45	1,500.00
204-444-776-001	WINTER MAINT - SALT	2,571.10	5,590.86	5,000.00	2,623.40	2,376.60	5,000.00
204-444-801-000	CONTRACTED SERVICES	0.00	0.00	700,000.00	165,114.66	534,885.34	75,000.00
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	2,235.82	2,331.33	3,250.00	1,983.40	1,266.60	3,250.00
204-444-943-000	EQUIPMENT RENTAL	14,179.79	18,486.83	17,500.00	49,692.86	-32,192.86	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	40.36	0.00	0.00	0.00	0.00	.00
204-444-999-000	WAGES - PART TIME	0.00	0.00	0.00	0.00	0.00	.00
204-444-999-001	CONTRACTED SERV - PRISON LABOR	0.00	0.00	0.00	0.00	0.00	.00
Total PARKING LOTS:		24,745.61	33,192.94	731,447.54	236,972.79	494,474.75	127,420.00
ADMIN							
204-483-702-000	WAGES ADMIN	15,138.80	9,705.87	10,107.62	9,478.47	629.15	4,748.40
204-483-715-000	PAYROLL TAXES	1,108.02	620.89	768.18	684.83	83.35	370.38
204-483-716-000	HOSPITALIZATION INSURANCE	1,809.16	2,353.49	3,025.65	2,397.06	628.59	2,620.00
204-483-717-000	LIFE INSURANCE	45.89	31.35	34.00	29.59	4.41	35.00
204-483-718-000	RETIREMENT	1,387.51	755.59	1,010.00	878.47	131.53	474.84
204-483-719-000	SHORT/LONG TERM DISABILITY	168.28	127.33	140.00	128.98	11.02	140.00
204-483-721-000	WORKER'S COMP INSURANCE	191.34	98.28	628.30	115.01	513.29	120.00
204-483-740-000	OFFICE SUPPLIES	0.00	34.07	100.00	7.36	92.64	150.00
204-483-760-000	POSTAGE	18.64	120.26	100.00	132.19	-32.19	150.00
204-483-801-000	CONTRACTED SERVICES	528.00	380.47	500.00	0.00	500.00	500.00
204-483-802-000	AUDIT	704.64	821.28	828.16	486.65	341.51	798.00
204-483-853-000	TELEPHONE	245.40	285.85	250.00	224.95	25.05	250.00
204-483-900-000	PRINTING & PUBLICATION	0.00	0.00	500.00	3,591.00	-3,091.00	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	1,327.00	1,159.02	989.25	901.41	87.84	1,200.00
204-483-969-000	TAX - PENALTY & INTEREST	87.99	0.00	0.00	0.00	0.00	.00
204-483-999-000	PRINCIPAL	0.00	0.00	0.00	0.00	0.00	.00
Total ADMIN:		22,760.67	16,473.75	18,981.16	19,055.97	-74.81	12,056.62
OPERATING TRANSFER IN							
204-931-699-000	TRANSFER FROM GENERAL	51,988.00	0.00	810,079.42	810,079.42	0.00	101,000.00
204-931-699-001	TRANSFER FROM GENERAL-SIDEWALK	0.00	0.00	131,250.00	131,250.00	0.00	200,000.00

Account Number	Account Title	2022-23 Pri Year 2 Actual	2023-24 Pri Year Actual	2024-25 Cur Year Budget	2024-25 Cur Year Actual	Variance Budget-Actual	2025-26 Fut Year Budget
OPERATING TRANSFER IN							
204-966-999-000	TRANSFER TO LOCAL	0.00	0.00	0.00	0.00	0.00	.00
204-966-999-001	TRANSFER TO MAJOR	0.00	0.00	0.00	0.00	0.00	.00
Total OPERATING TRANSFER IN:		0.00	0.00	0.00	0.00	0.00	.00
MUNICIPAL STREETS FUND Revenue Total:		82,877.24	58,646.22	964,829.42	974,362.95	-9,533.53	328,500.00
MUNICIPAL STREETS FUND Expenditure Total:		222,781.31	60,453.73	973,347.32	287,578.47	685,768.85	377,527.62
Total MUNICIPAL STREETS FUND:		-139,904.07	-1,807.51	-8,517.90	686,784.48	-695,302.38	49,027.62-

Account Number	Account Title	2022-23 Pri Year 2 Actual	2023-24 Pri Year Actual	2024-25 Cur Year Budget	2024-25 Cur Year Actual	Variance Budget-Actual	2025-26 Fut Year Budget
FIRE FUND							
216-000-505-000	FIRST RESPONDER HAZARD PAY	0.00	0.00	0.00	0.00	0.00	.00
216-000-529-000	MEDICAL FIRST RESPONDER - ARPA	26,437.54	0.00	0.00	0.00	0.00	.00
216-000-636-000	FIRE FEES - ALMER TWP	25,817.37	32,362.45	30,411.08	27,555.45	2,855.63	27,181.98
216-000-636-001	FIRE FEES - INDIANFIELDS TWP	43,481.87	51,301.68	48,505.67	29,300.64	19,205.03	48,486.90
216-000-636-002	FIRE FEES - WELLS TOWNSHIP	20,381.57	23,296.90	23,177.59	0.00	23,177.59	22,774.08
216-000-636-003	FIRE FEES - JUNIATA TOWNSHIP	10,870.47	16,943.20	17,377.76	20,994.64	-3,616.88	19,100.98
216-000-636-004	FIRE FEES - ELLINGTON TOWNSHIP	11,549.88	13,406.31	18,833.15	0.00	18,833.15	19,100.98
216-000-637-000	SURCHARGE ALMER TWP	6,969.02	3,410.74	6,329.54	0.00	6,329.54	11,781.51
216-000-637-001	SURCHARGE INDIANFIELDS TWP	11,737.31	5,406.80	10,095.62	0.00	10,095.62	21,015.72
216-000-637-002	SURCHARGE WELLS TWP	5,501.87	5,489.13	4,824.01	0.00	4,824.01	9,870.99
216-000-637-003	SURCHARGE JUNIATA TWP	2,934.33	3,992.10	3,616.88	0.00	3,616.88	8,278.95
216-000-637-004	SURCHARGE ELLINGTON TWP	3,117.72	3,158.74	3,919.79	0.00	3,919.79	8,278.95
216-000-657-001	MEDICAL RUN REVENUE	0.00	12,930.00	15,000.00	10,850.00	4,150.00	10,000.00
216-000-665-000	INTEREST & DIVIDEND INCOME	3,762.34	5,754.45	2,500.00	1,310.09	1,189.91	1,000.00
216-000-674-000	DONATIONS	950.00	1,050.00	0.00	5,000.00	-5,000.00	.00
216-000-675-000	MISC INCOME	2,313.00	2,150.70	1,000.00	18,730.62	-17,730.62	1,000.00
216-000-675-001	MISC INCOME - GIFT CARDS	29.82	392.79	0.00	0.00	0.00	.00
216-000-682-000	DONATIONS FOR FIRE TRUCK	0.00	0.00	0.00	0.00	0.00	.00
216-000-682-001	HOMELAND SECURITY GRANT	0.00	0.00	0.00	0.00	0.00	.00
216-000-682-002	GRANT TO ASSIST FIREFIGHTERS	0.00	0.00	0.00	0.00	0.00	.00
216-000-682-003	TRANSFER FROM MOTOR POOL	0.00	0.00	0.00	0.00	0.00	.00
216-000-682-004	FIRE EQUIPMENT GRANT	0.00	10,000.00	0.00	0.00	0.00	.00
216-000-691-000	LEASE PROCEEDS - VEHICLES	0.00	125,338.00	0.00	0.00	0.00	.00
216-000-692-000	LOCAL SOURCE FUND BALANCE	0.00	0.00	0.00	0.00	0.00	.00
216-000-693-000	SALE OF EQUIPMENT	0.00	9,800.00	3,000.00	0.00	3,000.00	.00
216-000-696-000	FIRE TRUCK BOND/LOAN	400,000.00	0.00	0.00	0.00	0.00	.00
216-000-698-000	INSURANCE PROCEEDS	0.00	56,029.30	0.00	0.00	0.00	.00
216-000-699-000	TRANSFER FROM GENERAL FUND	0.00	330,926.15	0.00	0.00	0.00	.00
FIRE CHIEF							
216-336-702-000	WAGES - CHIEF	27,493.98	53,920.21	55,702.40	49,244.16	6,458.24	71,717.00
216-336-702-001	DPW WAGES	1,325.36	375.30	561.95	739.39	-177.44	1,500.00
216-336-702-002	OFFICE WAGES	6,662.34	7,129.28	7,869.66	6,516.82	1,352.84	7,776.80
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	8,157.62	9,364.78	9,400.00	7,694.13	1,705.87	6,317.52
216-336-716-000	HOSPITALIZATION INSURANCE	415.79	1,163.32	2,500.00	4,046.53	-1,546.53	2,694.00
216-336-717-000	LIFE INSURANCE	140.46	225.00	238.74	206.25	32.49	230.00
216-336-718-000	RETIREMENT	2,800.86	4,889.54	5,009.92	4,504.19	505.73	8,099.38
216-336-719-000	SHORT/LONG TERM DISABILITY	419.39	861.17	963.43	865.15	98.28	938.51
216-336-721-000	WORKER'S COMP INSURANCE	1,052.54	1,570.01	1,972.45	1,405.98	566.47	1,790.00
216-336-725-000	VOLUNTEER FIREMAN PAY	61,752.50	61,357.50	60,000.00	44,827.00	15,173.00	63,000.00
216-336-740-000	OPERATING SUPPLIES	22,824.91	26,955.73	43,750.00	30,442.58	13,307.42	25,000.00
216-336-740-001	FOOD SUPPLIES	0.00	0.00	0.00	0.00	0.00	.00
216-336-750-000	TECHNOLOGY	65.70	1,067.35	7,900.00	175.00	7,725.00	2,350.00
216-336-750-001	SOFTWARE MAINTENANCE AGREE'T	1,882.79	1,695.36	1,400.00	1,386.96	13.04	1,754.55
216-336-760-000	POSTAGE	93.13	151.67	250.00	207.19	42.81	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	13,032.42	2,639.25	8,300.00	4,713.15	3,586.85	8,100.00
216-336-801-002	CONTRACTED SERV - JANITORIAL	1,407.64	1,028.72	1,407.00	649.68	757.32	1,407.64
216-336-802-000	AUDIT	1,111.68	1,826.89	1,919.72	2,279.80	-360.08	2,400.00
216-336-853-000	TELEPHONE	866.17	980.92	2,052.00	1,233.55	818.45	1,230.04
216-336-860-000	GAS & OIL	6,699.58	4,722.08	6,000.00	6,358.32	-358.32	6,500.00
216-336-922-000	WATER/SEWER/GARBAGE	1,291.08	1,319.54	1,500.00	1,152.55	347.45	1,500.00

Account Number	Account Title	2022-23 Pri Year 2 Actual	2023-24 Pri Year Actual	2024-25 Cur Year Budget	2024-25 Cur Year Actual	Variance Budget-Actual	2025-26 Fut Year Budget
216-336-930-000	REPAIRS - EQUIPMENT	35,073.96	50,901.12	42,855.03	80,592.11	-37,737.08	58,750.00
216-336-956-000	MISC/CONTINGENCY	20.00	0.00	100.00	0.00	100.00	100.00
216-336-960-000	EDUCATION & TRAINING	2,906.54	5,299.61	5,865.00	4,270.59	1,594.41	8,160.00
216-336-961-000	MEMBERSHIP DUES	0.00	0.00	700.00	0.00	700.00	700.00
216-336-962-000	TRAVEL & LODGING	0.00	0.00	0.00	229.57	-229.57	500.00
216-336-965-000	LIABILITY INSURANCE	4,605.56	5,336.19	4,392.95	4,150.12	242.83	5,600.00
216-336-965-001	VEHICLE INSURANCE	20,174.04	23,505.52	20,062.43	18,280.98	1,781.45	25,000.00
216-336-969-000	TAX - PENALTY & INTEREST	540.78	0.00	0.00	0.00	0.00	.00
216-336-970-000	CAPITAL OUTLAY	29,802.72	571,202.45	58,000.00	51,518.32	6,481.68	68,000.00
216-336-991-000	LEASE PAYMENT - PRINCIPAL	0.00	63,205.23	16,060.59	16,060.59	0.00	16,060.59
216-336-993-000	LEASE PAYMENT - INTEREST	0.00	2,976.08	6,000.00	5,775.64	224.36	6,000.00
216-336-999-000	WAGES - PART TIME	0.00	0.00	0.00	0.00	0.00	.00
216-336-999-001	PRINCIPAL	0.00	0.00	0.00	0.00	0.00	.00
216-336-999-002	CONTRACTED SVS -PRISON LABOR	0.00	0.00	0.00	0.00	0.00	.00
216-336-999-003	DPW EQUIPMENT RENTAL	0.00	0.00	66.87	66.87	0.00	200.00
Total FIRE CHIEF:		252,619.54	905,669.82	372,800.14	349,593.17	23,206.97	403,626.03
DEBT SERVICE							
216-931-699-000	TRANSFER FROM GENERAL FUND	139,622.37	0.00	96,585.00	96,585.00	0.00	165,500.00
216-931-699-001	TRANSFER FROM GENERAL-CONTRAC	0.00	0.00	120,718.84	120,718.84	0.00	142,164.64
OPERATING TRANSFER OUT							
216-966-995-001	TRANSFER TO DEBT SERVICE	49,582.60	102,213.10	101,734.28	0.00	101,734.28	101,734.28
216-966-995-002	BLDG EXP TRANSF FROM FIRE FUND	0.00	10,000.00	10,000.00	10,000.00	0.00	10,000.00
Total OPERATING TRANSFER OUT:		49,582.60	112,213.10	111,734.28	10,000.00	101,734.28	111,734.28
FIRE FUND Revenue Total:		715,476.48	713,139.44	405,894.93	331,045.28	74,849.65	515,535.68
FIRE FUND Expenditure Total:		302,202.14	1,017,882.92	484,534.42	359,593.17	124,941.25	515,360.31
Total FIRE FUND:		413,274.34	-304,743.48	-78,639.49	-28,547.89	-50,091.60	175.37

Account Number	Account Title	2022-23 Pri Year 2 Actual	2023-24 Pri Year Actual	2024-25 Cur Year Budget	2024-25 Cur Year Actual	Variance Budget-Actual	2025-26 Fut Year Budget
DDA FUND							
248-000-403-000	TIF CITY OLD DDA (100%)	0.00	0.00	0.00	0.00	0.00	.00
248-000-403-001	TIF COUNTY DDA OLD/TRANSIT OLD	0.00	0.00	0.00	0.00	0.00	.00
248-000-403-002	TIF CTY NEW ALMER DDA	20,788.30	17,866.40	20,000.00	0.00	20,000.00	17,500.00
248-000-403-003	TIF COUNTY NEW DDA/TRANSIT	14,436.61	14,234.96	12,000.00	0.00	12,000.00	12,000.00
248-000-403-004	TIF CITY NEW DDA (100%)	37,966.26	44,626.82	36,000.00	0.00	36,000.00	36,000.00
248-000-403-005	TIF CITY NEW DDA (100%) ALMER	80,852.79	69,488.53	79,000.00	0.00	79,000.00	70,000.00
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
248-000-665-000	INTEREST & DIVIDEND INCOME	2,018.33	7,367.62	2,500.00	3,425.73	-925.73	1,500.00
248-000-667-000	FARMER'S MARKET - VENDOR REV	10,270.00	14,760.00	12,500.00	6,400.00	6,100.00	11,000.00
248-000-667-001	FARMERS MARKET - PAV. RENTAL	700.00	375.00	500.00	225.00	275.00	375.00
248-000-667-003	FARMERS MARKET	33,701.50	0.00	0.00	0.00	0.00	.00
248-000-674-000	DONATIONS FOR BAND SHELL	0.00	0.00	0.00	0.00	0.00	.00
248-000-674-001	FARMER'S MARKET - KC DONATION	200.00	235.00	200.00	171.00	29.00	200.00
248-000-674-002	FLOWER POT SPONSOR	6,670.00	0.00	0.00	0.00	0.00	.00
248-000-674-003	FARMERS MARKET - EVENT SPONSOR	0.00	700.00	0.00	0.00	0.00	.00
248-000-674-019	SPONSORSHIP	0.00	16,470.00	5,000.00	2,400.00	2,600.00	1,000.00
248-000-675-000	OTHER REVENUE (MISC)	315.00	1,158.88	0.00	22.32	-22.32	.00
248-000-675-001	FARMERS MARKET - OTHER REVENUE	700.00	115.00	0.00	12.00	-12.00	.00
248-000-675-002	MISC INCOME - GIFT CARD	247.81	0.00	0.00	0.00	0.00	.00
248-000-676-000	FARMERS MARKET - F.S. GRANT	883.49	714.90	0.00	0.00	0.00	700.00
248-000-676-001	FARMERS MARKET - SNAP REVENUE	5,207.00	3,415.00	0.00	2,436.75	-2,436.75	3,000.00
248-000-676-002	FARMERS MARKET - PROJECT FRESH	530.00	1,245.00	0.00	960.00	-960.00	.00
248-000-682-000	PARKING LOTS	0.00	0.00	0.00	0.00	0.00	.00
248-000-682-001	BROWNFIELD TAX ASSESSMENT	0.00	0.00	0.00	0.00	0.00	.00
248-000-682-002	TUSC CO FOUNDATION GRANT	0.00	0.00	0.00	0.00	0.00	.00
248-000-682-003	CDBG - PARKING LOTS-E BURNSIDE	0.00	0.00	0.00	0.00	0.00	.00
248-000-682-004	MI BLUEPRINT	0.00	0.00	0.00	0.00	0.00	.00
248-000-682-005	CDBG FACADE PROGRAM	0.00	0.00	0.00	0.00	0.00	.00
248-000-682-006	MSHDA UPSTAIRS RENTERS PROG	0.00	0.00	0.00	0.00	0.00	.00
248-000-682-007	MSHDA FACADE PROGRAM BUS OWNE	0.00	0.00	0.00	0.00	0.00	.00
248-000-682-008	RENTAL INCOME - EDC	0.00	0.00	0.00	0.00	0.00	.00
248-000-682-009	RENTAL INCOME (CHAMBER)	0.00	0.00	0.00	0.00	0.00	.00
248-000-682-010	RENTAL INCOME (OTHER)	0.00	0.00	0.00	0.00	0.00	.00
248-000-682-011	CHAMBER BUCKS ESCROW	0.00	0.00	0.00	0.00	0.00	.00
248-000-682-012	BRICK SALES	0.00	0.00	0.00	0.00	0.00	.00
248-000-682-013	AUCTION SALES	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
248-000-682-015	TRANSFER FROM GENERAL FUND	0.00	0.00	0.00	0.00	0.00	.00
248-000-682-016	TRANSFER FROM MOTOR POOL	0.00	0.00	0.00	0.00	0.00	.00
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	2,533.70	2,680.45	3,421.18	1,435.79	1,985.39	3,500.00
248-441-714-000	FRINGES	528.56	3.47	0.00	0.00	0.00	.00
248-441-715-000	PAYROLL TAXES	0.00	170.63	260.01	104.10	155.91	266.00
248-441-716-000	HOSPITALIZATION INSURANCE	863.45	819.96	1,118.08	927.36	190.72	1,234.71
248-441-717-000	LIFE INSURANCE	50.79	64.47	66.03	62.58	3.45	70.00
248-441-718-000	RETIREMENT	0.00	146.10	130.00	73.09	56.91	175.00
248-441-719-000	SHORT/LONG TERM DISABILITY	148.05	201.47	245.00	222.99	22.01	250.00
248-441-721-000	WORKER'S COMP INSURANCE	141.61	32.15	515.00	38.93	476.07	100.00
248-441-943-000	EQUIPMENT RENTAL	555.00	1,381.43	1,500.00	923.88	576.12	1,500.00
248-441-969-000	TAX - PENALTY & INTEREST	18.69	0.00	0.00	0.00	0.00	.00

Account Number	Account Title	2022-23 Pri Year 2 Actual	2023-24 Pri Year Actual	2024-25 Cur Year Budget	2024-25 Cur Year Actual	Variance Budget-Actual	2025-26 Fut Year Budget
248-441-999-000	WAGES DPW FARMERS MARKET	0.00	0.00	0.00	0.00	0.00	.00
248-441-999-001	WAGES - PART TIME	0.00	0.00	0.00	0.00	0.00	.00
248-441-999-002	EQUIPMENT FARMERS MARKET	0.00	0.00	0.00	0.00	0.00	.00
Total DPW:		4,839.85	5,500.13	7,255.30	3,788.72	3,466.58	7,095.71
DDA							
248-728-702-000	DDA WAGES	0.00	55,503.86	61,418.05	39,121.92	22,296.13	43,000.00
248-728-703-000	DDA WAGES - ADMIN	29,470.51	2,288.57	2,600.00	2,288.81	311.19	3,000.00
248-728-705-000	SEASONAL DDA	6,867.25	8,744.50	7,841.60	6,277.50	1,564.10	10,000.00
248-728-715-000	PAYROLL TAXES	2,952.16	5,942.28	5,414.97	3,637.64	1,777.33	4,256.00
248-728-716-000	HOSPITALIZATION INSURANCE	77.40	270.76	700.00	631.80	68.20	1,352.00
248-728-717-000	LIFE INSURANCE	88.56	249.00	264.14	88.60	175.54	252.00
248-728-718-000	RETIREMENT	2,392.00	4,922.67	5,500.00	2,013.46	3,486.54	120.00
248-728-719-000	SHORT/LONG TERM DISABILITY	279.34	823.52	921.23	396.37	524.86	580.00
248-728-721-000	WORKER'S COMP INSURANCE	304.61	669.11	1,000.00	788.02	211.98	800.00
248-728-741-000	LUNCHEONS	512.64	789.84	800.00	889.35	-89.35	1,800.00
248-728-760-000	POSTAGE	74.43	18.90	25.00	12.50	12.50	30.00
248-728-776-000	DDA OPERATING SUPPLIES	4,523.93	3,277.89	3,000.00	2,663.59	336.41	4,500.00
248-728-801-000	DDA CONTRACTED SERVICES	11,015.64	18,507.52	24,000.00	20,915.71	3,084.29	20,000.00
248-728-801-001	ACCOUNTING SERVICES	3,600.00	1,800.00	3,600.00	2,700.00	900.00	3,600.00
248-728-802-000	AUDIT	5,854.08	981.10	467.63	538.25	-70.62	475.00
248-728-853-000	TELEPHONE & TECHNOLOGY	1,260.00	1,315.00	600.00	925.89	-325.89	3,000.00
248-728-880-000	DOWNTOWN MUSIC	75.00	0.00	7,000.00	5,764.58	1,235.42	2,000.00
248-728-880-001	DDA SUSTAINABILITY EXPENSE	0.00	3,024.31	204.56	204.56	0.00	.00
248-728-900-000	ADVERTISING	421.50	971.40	1,000.00	999.90	0.10	1,000.00
248-728-920-000	ELECTRIC	3,080.37	3,729.30	3,000.00	2,966.29	33.71	3,800.00
248-728-921-000	GAS	0.00	339.72	300.00	515.46	-215.46	350.00
248-728-922-000	WATER/SEWER/GARBAGE	514.89	751.32	600.00	641.39	-41.39	850.00
248-728-943-000	DDA EQUIPMENT RENT	7,612.13	3,533.43	1,500.00	1,273.09	226.91	3,500.00
248-728-943-001	DDA BUILDING RENT	0.00	100.00	200.00	100.00	100.00	200.00
248-728-956-000	DDA CONTINGENCY	0.00	0.00	500.00	3.64	496.36	500.00
248-728-960-000	EDUCATION & DUES	0.00	683.15	500.00	330.00	170.00	1,500.00
248-728-961-000	MEMBERSHIP DUES	0.00	0.00	500.00	250.00	250.00	.00
248-728-962-000	TRAVEL & LODGING	0.00	235.80	500.00	550.52	-50.52	1,000.00
248-728-963-000	PROPERTY TAXES	0.00	391.42	708.66	708.66	0.00	725.00
248-728-965-000	LIABILITY INSURANCE	1,406.01	369.21	122.51	111.63	10.88	400.00
248-728-969-000	TAX - PENALTY & INTEREST	254.52	0.00	0.00	0.00	0.00	.00
248-728-970-000	DDA CAPITAL OUTLAY	0.00	0.00	20,000.00	25,000.00	-5,000.00	40,000.00
248-728-970-001	DECORATIONS	6,361.00	10,562.51	3,000.00	2,875.00	125.00	5,000.00
248-728-999-013	BETTER BUSINESS AWARDS/DINNER	0.00	0.00	0.00	0.00	0.00	.00
248-728-999-014	AUCTION EXPENSE	0.00	0.00	0.00	0.00	0.00	.00
248-728-999-015	RAFFLE EXPENSES	0.00	0.00	0.00	0.00	0.00	.00
248-728-999-016	AUDIT	0.00	0.00	0.00	0.00	0.00	.00
248-728-999-017	DDA CONT SVCS FARMERS MARKET	0.00	0.00	0.00	0.00	0.00	.00
248-728-999-018	ADMINISTRATOR SERVICES	0.00	0.00	0.00	0.00	0.00	.00
248-728-999-019	ENTERPRISE FACILITATION DON.	0.00	0.00	0.00	0.00	0.00	.00
248-728-999-020	FARMERS MARKET ADVERTISING	0.00	0.00	0.00	0.00	0.00	.00
248-728-999-021	FARMERS MARKET EXPENSES	0.00	0.00	0.00	0.00	0.00	.00
248-728-999-023	BROWNFIELD PROPERTY DEBT PAYT	0.00	0.00	0.00	0.00	0.00	.00
Total DDA:		88,997.97	130,796.09	157,788.35	126,184.13	31,604.22	157,590.00

ATWOOD PROJECT

Account Number	Account Title	2022-23 Pri Year 2 Actual	2023-24 Pri Year Actual	2024-25 Cur Year Budget	2024-25 Cur Year Actual	Variance Budget-Actual	2025-26 Fut Year Budget
248-729-801-000	COMMUNITY PROJECTS	0.00	34,565.50	2,500.00	0.00	2,500.00	2,500.00
Total ATWOOD PROJECT:		0.00	34,565.50	2,500.00	0.00	2,500.00	2,500.00
FARMERS MARKET							
248-733-801-000	CONTRACTED SERVICES - STATE	300.00	1,000.00	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	5,391.62	2,664.15	738.66	738.66	0.00	2,000.00
248-733-956-000	FARMERS MARKET - SNAP EXPENSE	5,121.00	7,243.90	2,723.00	2,883.00	-160.00	3,000.00
248-733-956-001	FARMERS MARKET - OTHER EXPENSE	141.41	318.85	1,021.41	1,037.26	-15.85	250.00
248-733-956-002	FARMER'S MARKET - KC PROG EXP	652.14	-1.02	391.81	397.81	-6.00	700.00
248-733-956-003	PROJECT FRESH EXPENSES	710.00	145.00	960.00	960.00	0.00	.00
248-733-956-004	FARMERS MARKET - F.S. GRANT EX	790.07	650.00	0.00	0.00	0.00	700.00
248-733-956-005	FARMERS MARKET - EXPENSES	1,966.83	356.92	2,500.00	1,584.59	915.41	2,500.00
248-733-960-000	FARMER'S MARKET - EDUCATION	1,081.48	299.99	250.00	250.00	0.00	500.00
248-733-961-000	FARMER'S MAREKT - MEMBER DUES	0.00	100.00	250.00	205.25	44.75	250.00
248-733-962-000	FARMER'S MARKET - TRAV & LODG	0.00	0.00	500.00	447.93	52.07	500.00
Total FARMERS MARKET:		16,154.55	12,777.79	9,334.88	8,504.50	830.38	10,400.00
OPERATING TRANSFER OUT							
248-966-995-000	TRANSFER TO PARKS & REC	400.00	1,400.00	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
248-966-999-001	TRANSFER TO MAJOR	0.00	0.00	0.00	0.00	0.00	.00
248-966-999-002	TRANSFER TO MUNICIPAL	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	0.00	25,000.00	25,000.00	0.00	.00
Total OPERATING TRANSFER OUT:		400.00	1,400.00	25,000.00	25,000.00	0.00	.00
DDA FUND Revenue Total:		215,487.09	192,773.11	167,700.00	16,052.80	151,647.20	153,275.00
DDA FUND Expenditure Total:		110,392.37	185,039.51	201,878.53	163,477.35	38,401.18	177,585.71
Total DDA FUND:		105,094.72	7,733.60	-34,178.53	-147,424.55	113,246.02	24,310.71-

Account Number	Account Title	2022-23 Pri Year 2 Actual	2023-24 Pri Year Actual	2024-25 Cur Year Budget	2024-25 Cur Year Actual	Variance Budget-Actual	2025-26 Fut Year Budget
DRUG FORFEITURE FUND							
265-000-659-000	FORFEITURE REVENUE	0.00	0.00	0.00	0.00	0.00	.00
265-000-665-000	INTEREST & DIVIDEND INCOME	3.59	13.13	0.00	8.67	-8.67	10.00
265-000-675-000	MISC REVENUE	0.00	0.00	0.00	0.00	0.00	.00
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:		3.59	13.13	0.00	8.67	-8.67	10.00
DRUG FORFEITURE FUND Expenditure Total:		0.00	0.00	0.00	0.00	0.00	.00
Total DRUG FORFEITURE FUND:		3.59	13.13	0.00	8.67	-8.67	10.00

Account Number	Account Title	2022-23 Pri Year 2 Actual	2023-24 Pri Year Actual	2024-25 Cur Year Budget	2024-25 Cur Year Actual	Variance Budget-Actual	2025-26 Fut Year Budget
DEBT SERVICE FUND							
302-000-665-000	DEBT SERVICE INTEREST INCOME	0.00	0.00	0.00	0.00	0.00	.00
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
302-000-699-000	TRANSFER FROM FIRE	0.00	102,213.10	0.00	0.00	0.00	.00
DEBT SERVICE							
302-905-991-000	FIRE LOAN PRINCIPAL (Ariel)	0.00	31,727.69	33,329.93	33,329.93	0.00	35,013.10
302-905-991-001	FIRE TRUCK PRINCIPAL (pumper)	39,000.00	41,000.00	42,000.00	42,000.00	0.00	43,000.00
302-905-993-000	FIRE LOAN INTEREST- (Ariel)	0.00	20,256.11	18,597.75	18,597.76	-0.01	16,914.59
302-905-993-001	FIRE TRUCK INTEREST (pumper)	10,582.60	9,229.30	7,806.60	7,806.60	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 PAY'TS	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:		49,582.60	102,213.10	101,734.28	101,734.29	-0.01	101,276.89
OPERATING TRANSFER IN							
302-931-699-000	TRANSFER FROM FIRE	49,582.60	0.00	101,734.28	0.00	101,734.28	.00
DEBT SERVICE FUND Revenue Total:		49,582.60	102,213.10	101,734.28	0.00	101,734.28	.00
DEBT SERVICE FUND Expenditure Total:		49,582.60	102,213.10	101,734.28	101,734.29	-0.01	101,276.89
Total DEBT SERVICE FUND:		0.00	0.00	0.00	-101,734.29	101,734.29	101,276.89

Account Number	Account Title	2022-23 Pri Year 2 Actual	2023-24 Pri Year Actual	2024-25 Cur Year Budget	2024-25 Cur Year Actual	Variance Budget-Actual	2025-26 Fut Year Budget
WATER BOND FUND							
389-000-682-000	INTEREST INCOME	0.00	0.00	0.00	0.00	0.00	.00
389-000-682-001	MISC INCOME	0.00	0.00	0.00	0.00	0.00	.00
389-000-682-003	LOCAL SOURCE FUND BALANCE	0.00	0.00	0.00	0.00	0.00	.00
389-000-699-000	TRANSFER FROM WATER FUND #592	0.00	5,541.00	0.00	0.00	0.00	.00
DEBT SERVICE							
389-567-999-000	BANK FEES	0.00	0.00	0.00	0.00	0.00	.00
389-567-999-001	BOND PRINCIPAL PAYMENTS #1	0.00	0.00	0.00	0.00	0.00	.00
389-567-999-002	BOND PRINCIPAL PAYMENTS #2	0.00	0.00	0.00	0.00	0.00	.00
389-567-999-003	BOND INTEREST PAYMENTS #1	0.00	0.00	0.00	0.00	0.00	.00
389-567-999-004	BOND INTEREST PAYMENTS #2	0.00	0.00	0.00	0.00	0.00	.00
Total DEBT SERVICE:		0.00	0.00	0.00	0.00	0.00	.00
DEBT PAYMENT							
389-905-991-000	BOND PRINCIPAL PAYMENT #3	0.00	0.00	105,000.00	105,000.00	0.00	104,311.66
389-905-993-000	BOND INTEREST PAYMENT #3	7,718.32	5,540.19	3,308.94	5,607.95	-2,299.01	1,096.66
Total DEBT PAYMENT:		7,718.32	5,540.19	108,308.94	110,607.95	-2,299.01	105,408.32
OPERATING TRANSFER IN							
389-931-699-000	TRANSFER FROM WATER FUND #592	7,718.32	0.00	108,308.94	0.00	108,308.94	105,408.32
WATER BOND FUND Revenue Total:		7,718.32	5,541.00	108,308.94	0.00	108,308.94	105,408.32
WATER BOND FUND Expenditure Total:		7,718.32	5,540.19	108,308.94	110,607.95	-2,299.01	105,408.32
Total WATER BOND FUND:		0.00	0.81	0.00	-110,607.95	110,607.95	.00

Account Number	Account Title	2022-23 Pri Year 2 Actual	2023-24 Pri Year Actual	2024-25 Cur Year Budget	2024-25 Cur Year Actual	Variance Budget-Actual	2025-26 Fut Year Budget
BOND FUND							
390-000-682-000	INTEREST INCOME	0.00	0.00	0.00	0.00	0.00	.00
390-000-699-000	TRANSFER FROM SEWER FUND #590	0.00	33,428.10	0.00	0.00	0.00	.00
390-003-682-001	MISC INCOME	0.00	0.00	0.00	0.00	0.00	.00
DEBT SERVICE							
390-567-999-000	BANK FEES	0.00	0.00	0.00	0.00	0.00	.00
390-567-999-001	BOND PRINCIPAL PAYMENTS - OLD	0.00	0.00	0.00	0.00	0.00	.00
390-567-999-002	BOND INTEREST PAYMENTS - OLD	0.00	0.00	0.00	0.00	0.00	50,000.00
Total DEBT SERVICE:		0.00	0.00	0.00	0.00	0.00	50,000.00
DEBT SERVICE PAYMENT							
390-905-991-000	BOND PRINCIPAL PAYMENTS - NEW	0.00	0.00	405,000.00	405,000.00	0.00	410,000.00
390-905-993-000	BOND INTEREST PAYMENTS - NEW	39,765.60	33,428.10	27,009.36	27,009.36	0.00	32,599.22
Total DEBT SERVICE PAYMENT:		39,765.60	33,428.10	432,009.36	432,009.36	0.00	442,599.22
OPERATING TRANSFER IN							
390-931-699-000	TRANSFER FROM SEWER FUND #590	39,765.60	0.00	432,009.36	0.00	432,009.36	492,599.22
BOND FUND Revenue Total:		39,765.60	33,428.10	432,009.36	0.00	432,009.36	492,599.22
BOND FUND Expenditure Total:		39,765.60	33,428.10	432,009.36	432,009.36	0.00	492,599.22
Total BOND FUND:		0.00	0.00	0.00	-432,009.36	432,009.36	.00

Account Number	Account Title	2022-23 Pri Year 2 Actual	2023-24 Pri Year Actual	2024-25 Cur Year Budget	2024-25 Cur Year Actual	Variance Budget-Actual	2025-26 Fut Year Budget
SEWER OPER/MAINT FUND							
590-000-480-000	INDIANFIELDS TWP SEWER - UB	84,510.51	119,156.68	103,587.10	112,619.89	-9,032.79	123,600.00
590-000-480-001	ALMER TWP SEWER SALES - UB	38,011.31	49,058.84	51,850.20	39,181.78	12,668.42	49,813.89
590-000-480-002	SEWER SALES	1,448,819.37	1,376,971.83	1,571,883.00	1,072,483.10	499,399.90	1,347,243.09
590-000-481-000	TAP-IN FEES	1,500.00	0.00	0.00	2,496.00	-2,496.00	.00
590-000-482-000	SEWER CHARGES FOR REPAIRS	1,306.34	0.00	0.00	0.00	0.00	.00
590-000-483-000	SEWER UB PENALTIES	23,152.40	20,778.28	21,500.00	20,023.58	1,476.42	22,000.00
590-000-665-000	INTEREST & DIVIDEND INCOME	20,036.55	67,514.06	35,000.00	44,288.55	-9,288.55	25,000.00
590-000-675-000	MISC INCOME	808.14	144.59	0.00	899.40	-899.40	.00
590-000-675-001	MISC INCOME - GIFT CARDS	85.61	0.00	0.00	0.00	0.00	.00
590-000-677-000	MMRMA GRANT	50,000.00	0.00	0.00	0.00	0.00	.00
590-000-682-000	INDIANFIELDS SEWER FEES (AP)	0.00	0.00	0.00	0.00	0.00	.00
590-000-682-001	INDIANFIELDS - INVOICED USAGE	0.00	0.00	0.00	0.00	0.00	.00
590-000-682-002	ALMER TWP SEWER DIV OF ASSETS	0.00	0.00	0.00	0.00	0.00	.00
590-000-682-003	ALMER TWP INVOICED USAGE	0.00	0.00	0.00	0.00	0.00	.00
590-000-682-004	WWTP UPDATE - TWPS PORTIONS	0.00	0.00	0.00	0.00	0.00	.00
590-000-682-005	WATER/SEWER SAMPLE TESTING	0.00	0.00	0.00	0.00	0.00	.00
590-000-682-006	INDIANFIELDS AUDIT ADJ/METERS	0.00	0.00	0.00	0.00	0.00	.00
590-000-682-007	ALMER AUDIT ADJ/METERS	0.00	0.00	0.00	0.00	0.00	.00
590-000-682-008	TWP MAINTENANCE RESERVE MONEY	0.00	0.00	0.00	0.00	0.00	.00
590-000-682-009	EQUIPMENT RENTAL	0.00	0.00	0.00	0.00	0.00	.00
590-000-682-010	SALE OF NON-FIXED ASSETS	0.00	0.00	0.00	0.00	0.00	.00
590-000-682-011	TRANSFER FROM OTHER FUNDS	0.00	0.00	0.00	0.00	0.00	.00
590-000-682-012	TRANSFER FROM SANITATION	0.00	0.00	0.00	0.00	0.00	.00
590-000-682-013	TRANSFER FROM MOTOR POOL	0.00	0.00	0.00	0.00	0.00	.00
590-000-682-014	TRANSFER FROM GENERAL - LOAN	0.00	0.00	0.00	0.00	0.00	.00
590-000-687-000	CHARGE BACKS	-262.18	0.00	0.00	0.00	0.00	.00
590-000-687-001	SRF LOAN INCOME	0.00	0.00	8,250,000.00	1,117,710.16	7,132,289.84	9,000,000.00
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	2,988.16	3,230.72	3,421.18	2,671.86	749.32	4,541.56
590-536-715-000	PAYROLL TAXES	215.61	236.54	260.01	190.01	70.00	354.24
590-536-716-000	HOSPITALIZATION INSURANCE	887.24	819.96	1,118.08	927.36	190.72	1,234.71
590-536-717-000	LIFE INSURANCE	12.40	13.77	15.24	13.20	2.04	16.76
590-536-718-000	RETIREMENT	208.35	226.30	229.69	185.66	44.03	454.16
590-536-719-000	SHORT/LONG TERM DISABILITY	31.72	37.94	45.45	41.36	4.09	52.90
590-536-721-000	WORKER'S COMP INSURANCE	30.20	32.15	61.80	38.93	22.87	70.00
590-536-943-000	EQUIPMENT RENTAL	2,332.42	3,280.87	2,000.00	2,193.47	-193.47	2,854.67
590-536-969-000	TAX - PENALTY & INTEREST	15.78	0.00	0.00	0.00	0.00	.00
590-536-999-000	WAGES - DPW PART TIME	0.00	0.00	0.00	0.00	0.00	.00
Total METER READING:		6,721.88	7,878.25	7,151.45	6,261.85	889.60	9,579.00
CONSTRUCTION							
590-537-702-000	WAGES CONSTRUCTION	0.00	0.00	0.00	0.00	0.00	.00
590-537-715-000	PAYROLL TAXES	0.00	0.00	0.00	0.00	0.00	.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	0.00	0.00	.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

Account Number	Account Title	2022-23 Pri Year 2 Actual	2023-24 Pri Year Actual	2024-25 Cur Year Budget	2024-25 Cur Year Actual	Variance Budget-Actual	2025-26 Fut Year Budget
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	0.00	0.00	.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	0.00	0.00	.00
SEWER DEPT OM & R							
590-540-702-000	SEWER DEPT. WAGES	172,965.29	197,485.72	240,020.91	138,150.74	101,870.17	252,139.30
590-540-702-001	SEWER WAGES - ON CALL	4,142.52	4,069.22	6,842.36	3,738.76	3,103.60	9,083.11
590-540-703-000	WAGES - DPW PART TIME	0.00	0.00	0.00	0.00	0.00	.00
590-540-704-000	WAGES - IN LIEU OF HOSPITALIZ	0.00	0.00	0.00	0.00	0.00	.00
590-540-707-000	SEWER WAGES - DPW	2,749.99	664.18	13,722.80	0.00	13,722.80	3,000.00
590-540-715-000	PAYROLL TAXES	12,778.43	16,501.35	19,804.74	10,347.19	9,457.55	20,609.35
590-540-716-000	HOSPITALIZATION INSURANCE	57,259.13	49,350.92	60,000.00	36,946.05	23,053.95	39,400.00
590-540-717-000	LIFE INSURANCE	774.46	801.89	1,061.63	559.41	502.22	1,010.00
590-540-718-000	RETIREMENT	12,056.53	16,200.32	20,496.55	9,915.84	10,580.71	26,422.24
590-540-719-000	SHORT/LONG TERM DISABILITY	1,946.57	2,199.92	2,937.50	1,934.65	1,002.85	2,663.33
590-540-721-000	WORKER'S COMP INSURANCE	1,860.48	2,549.68	3,715.15	2,808.75	906.40	3,715.15
590-540-725-000	UNIFORMS	2,016.26	3,381.17	2,100.00	1,540.99	559.01	2,200.00
590-540-740-000	OFFICE SUPPLIES	144.13	591.31	0.00	0.00	0.00	.00
590-540-740-001	OFFICE SUPPLIES	3,575.24	2,993.10	3,000.00	2,216.48	783.52	3,200.00
590-540-750-000	SEWER TECHNOLOGY	1,050.00	3,128.70	2,500.00	4,325.00	-1,825.00	3,500.00
590-540-750-001	SOFTWARE MAINTENANCE AGREEMEN	4,173.46	5,008.25	5,000.00	5,297.56	-297.56	5,500.00
590-540-760-000	POSTAGE	1,820.88	3,070.60	3,200.00	3,544.15	-344.15	4,461.00
590-540-776-000	OM&R SUPPLIES NORMAL	38,068.46	86,949.29	60,000.00	28,479.20	31,520.80	65,000.00
590-540-776-001	LAB SUPPLIES	19,151.62	20,756.18	35,000.00	36,305.78	-1,305.78	42,000.00
590-540-776-004	CHEMICAL SUPPLIES FOR PLANT	24,573.27	23,663.45	25,000.00	28,642.43	-3,642.43	27,000.00
590-540-777-000	STATE TESTING & PERMITS	4,935.25	18,901.91	20,000.00	16,689.60	3,310.40	22,000.00
590-540-801-000	CONTRACTED SERVICES	222,074.65	216,425.56	225,000.00	146,160.03	78,839.97	215,000.00
590-540-801-002	CONTRACTED SERV - JANITORIAL	2,816.84	2,491.82	3,000.00	2,600.16	399.84	2,816.84
590-540-801-003	CONTRACTED SERV-SRF	0.00	0.00	1,750,000.00	750,919.32	999,080.68	1,000,000.00
590-540-801-004	CONT SERV - DIGESTER COVER	3,831.47	0.00	0.00	0.00	0.00	.00
590-540-802-000	AUDIT	2,647.68	4,216.94	4,382.31	4,594.02	-211.71	4,700.00
590-540-853-000	TELEPHONE	2,845.71	2,535.60	2,950.00	2,370.32	579.68	2,950.00
590-540-860-000	GAS/OIL/DIESEL	9,313.16	2,546.18	6,000.00	2,589.83	3,410.17	6,000.00
590-540-900-000	PUBLICATION	0.00	0.00	1,500.00	1,042.50	457.50	1,500.00
590-540-920-000	ELECTRIC	86,657.41	91,277.63	70,000.00	77,137.23	-7,137.23	77,000.00
590-540-921-000	GAS (Consumers Energy)	55,840.23	29,114.59	25,000.00	27,966.91	-2,966.91	30,000.00
590-540-922-000	WATER/SEWER/GARBAGE	5,335.90	4,147.10	6,000.00	1,796.60	4,203.40	6,000.00
590-540-943-000	EQUIPMENT RENT	2,389.27	1,039.81	2,500.00	1,230.70	1,269.30	2,500.00
590-540-956-000	MISC/CONTINGENCY	0.00	0.00	100.00	0.00	100.00	100.00
590-540-960-000	EDUCATION AND TRAINING	3,480.42	11,197.55	4,000.00	-78.59	4,078.59	5,000.00
590-540-961-000	MEMBERSHIP DUES	0.00	0.00	3,750.00	18.00	3,732.00	3,750.00
590-540-962-000	TRAVEL & LODGING	0.00	0.00	1,000.00	0.00	1,000.00	1,000.00
590-540-965-000	LIABILITY INSURANCE	17,985.37	23,163.92	17,482.06	15,929.73	1,552.33	23,500.00
590-540-965-001	VEHICLE INSURANCE	593.74	682.15	582.23	530.53	51.70	715.00
590-540-968-000	SEWER DEPRECIATION EXPENSE	662,170.44	683,473.40	0.00	0.00	0.00	.00
590-540-969-000	TAX - PENALTY & INTEREST	1,249.54	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	9,070.15	3,508.00	12,500.00	2,040.00	10,460.00	12,500.00
590-540-970-002	CAPITAL OUTLAY - SRF	50,200.34	0.00	6,500,000.00	51,882.27	6,448,117.73	8,000,000.00
590-540-999-003	WAGES - ON CALL PART TIME	0.00	0.00	0.00	0.00	0.00	.00
590-540-999-005	PRINCIPAL	0.00	0.00	0.00	0.00	0.00	.00

Account Number	Account Title	2022-23 Pri Year 2 Actual	2023-24 Pri Year Actual	2024-25 Cur Year Budget	2024-25 Cur Year Actual	Variance Budget-Actual	2025-26 Fut Year Budget
590-540-999-006	CONTRACTED SERV - PRISON LABOR	0.00	0.00	0.00	0.00	0.00	.00
590-540-999-007	CONT SRV- ALLEN ST	0.00	0.00	0.00	0.00	0.00	.00
590-540-999-008	CONS SERV-N. ALMER ST PROJECT	0.00	0.00	0.00	0.00	0.00	.00
590-540-999-009	SCRAP TIRE GRANT 2016	0.00	0.00	0.00	0.00	0.00	.00
590-540-999-010	CONS SERV S ALMER	0.00	0.00	0.00	0.00	0.00	.00
590-540-999-012	TRANSFER TO GENERAL FUND LOAN	0.00	0.00	0.00	0.00	0.00	.00
590-540-999-013	TRANSFER TO REPAIR/REPLAC FUND	0.00	0.00	0.00	0.00	0.00	.00
590-540-999-014	TRANSFER TO SANITATION (LOAN)	0.00	0.00	0.00	0.00	0.00	.00
590-540-999-015	TRANSFER TO MOTOR POOL (LOAN)	0.00	0.00	0.00	0.00	0.00	.00
590-540-999-017	BOND INTEREST PAYMENTS	-1,584.37	-1,604.69	0.00	0.00	0.00	.00

Total SEWER DEPT OM & R: 1,502,959.92 1,532,482.72 9,160,148.24 1,420,172.14 7,739,976.10 9,927,935.32

COLLECTION SYSTEM

590-545-702-000	COLLECTION SYSTEM WAGES	12,607.70	10,740.40	10,700.00	9,381.49	1,318.51	12,500.00
590-545-702-001	COLLECTION SYS DPW WAGES	10,662.31	12,195.54	13,684.73	7,036.23	6,648.50	18,166.23
590-545-702-002	SEWER WAGES - ON CALL	4,174.14	4,427.72	4,000.00	3,533.16	466.84	4,541.56
590-545-703-000	WAGES - PART TIME	0.00	0.00	0.00	0.00	0.00	.00
590-545-715-000	PAYROLL TAXES	1,966.94	1,964.00	1,818.70	1,434.88	383.82	2,746.21
590-545-716-000	HOSPITALIZATION INSURANCE	6,389.00	5,739.89	7,826.71	6,491.76	1,334.95	8,642.99
590-545-717-000	LIFE INSURANCE	86.58	82.45	91.43	78.98	12.45	100.55
590-545-718-000	RETIREMENT	1,408.25	1,413.34	1,380.20	1,006.96	373.24	3,520.78
590-545-719-000	SHORT/LONG TERM DISABILITY	222.18	227.64	272.68	248.01	24.67	317.38
590-545-721-000	WORKER'S COMP INSURANCE	373.81	363.68	751.90	272.27	479.63	420.67
590-545-776-000	OM&R SUPPLIES	27,374.94	25,597.35	20,000.00	19,884.59	115.41	25,000.00
590-545-776-001	CHEMICAL SUPPLIES LIFT STATION	308.29	4,120.53	7,000.00	1,292.31	5,707.69	5,000.00
590-545-777-000	STATE TESTING & PERMITS	0.00	0.00	0.00	0.00	0.00	.00
590-545-801-000	CONTRACTED SERVICES	3,932.07	30,363.74	225,000.00	140,081.54	84,918.46	75,000.00
590-545-920-000	ELECTRIC - LIFT STATIONS	14,089.74	19,384.68	54,000.00	18,695.78	35,304.22	21,560.00
590-545-921-000	GAS	0.00	0.00	0.00	0.00	0.00	.00
590-545-943-000	EQUIPMENT RENT	18,510.36	18,455.53	10,000.00	12,078.33	-2,078.33	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	70.00	0.00	500.00	195.00	305.00	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	9,540.46	8,214.76	9,300.29	8,474.46	825.83	9,750.00
590-545-965-001	VEHICLE INSURANCE	593.74	682.15	582.23	530.53	51.70	657.00
590-545-969-000	TAX - PENALTY & INTEREST	180.41	0.00	0.00	0.00	0.00	.00
590-545-970-000	CAPITAL OUTLAY	77,009.85	0.00	50,000.00	4,829.17	45,170.83	125,000.00
590-545-999-000	WAGES - ON CALL PART TIME	0.00	0.00	0.00	0.00	0.00	.00
590-545-999-001	PRINCIPAL	0.00	0.00	0.00	0.00	0.00	.00
590-545-999-002	SEWER MAIN MATERIALS	0.00	0.00	0.00	0.00	0.00	.00
590-545-999-003	CONTRACTED SERV - PRISON LABOR	0.00	0.00	0.00	0.00	0.00	.00
590-545-999-004	CONTRACTED SERVICES - BACK UPS	0.00	0.00	0.00	0.00	0.00	.00
590-545-999-005	CONTRACT SERVICES - I & I	0.00	0.00	0.00	0.00	0.00	.00
590-545-999-006	SCRAP TIRE GRANT	0.00	0.00	0.00	0.00	0.00	.00
590-545-999-007	EQUIPMENT RENTAL	0.00	0.00	0.00	0.00	0.00	.00
590-545-999-008	CAP OUTLAY INVOICED -TOWNSHIPS	0.00	0.00	0.00	0.00	0.00	.00

Total COLLECTION SYSTEM: 189,500.77 143,973.40 416,908.87 235,545.45 181,363.42 331,923.37

COLLECTION SYSTEM

590-557-999-000	WAGES - LAB ANALYSIS	0.00	0.00	0.00	0.00	0.00	.00
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Account Number	Account Title	2022-23 Pri Year 2 Actual	2023-24 Pri Year Actual	2024-25 Cur Year Budget	2024-25 Cur Year Actual	Variance Budget-Actual	2025-26 Fut Year Budget
Total COLLECTION SYSTEM:		<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>.00</u>
ADMIN							
590-560-702-000	WAGES ADMIN	47,658.22	62,363.73	66,006.81	58,906.96	7,099.85	70,468.88
590-560-704-000	WAGES IN LIEU OF HOSPITAL	60.00	360.00	750.00	0.00	750.00	.00
590-560-715-000	PAYROLL TAXES	3,442.70	4,272.66	5,073.52	4,206.25	867.27	5,496.57
590-560-716-000	HOSPITALIZATION INSURANCE	12,423.04	37,060.94	22,300.14	23,971.77	-1,671.63	22,550.00
590-560-717-000	LIFE INSURANCE	235.44	465.26	462.24	269.68	192.56	483.59
590-560-718-000	RETIREMENT	4,009.27	4,988.36	5,447.67	5,118.50	329.17	7,046.89
590-560-719-000	SHORT/LONG TERM DISABILITY	792.00	1,727.26	1,800.51	1,015.70	784.81	1,958.25
590-560-721-000	WORKER'S COMP INSURANCE	867.65	644.82	2,018.80	751.00	1,267.80	1,000.00
590-560-801-000	CONTRACTED SERVICES	0.00	0.00	0.00	0.00	0.00	.00
590-560-969-000	TAX - PENALTY & INTEREST	430.51	0.00	0.00	0.00	0.00	.00
590-560-999-000	TEMP WAGES	0.00	0.00	0.00	0.00	0.00	.00
Total ADMIN:		<u>69,918.83</u>	<u>111,883.03</u>	<u>103,859.69</u>	<u>94,239.86</u>	<u>9,619.83</u>	<u>109,004.18</u>
WWTP UPATE PROJECT							
590-569-999-000	CONTRACTED SERVICES	0.00	0.00	0.00	0.00	0.00	.00
Total WWTP UPATE PROJECT:		<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>.00</u>
OPERATING TRANSFER OUT							
590-966-995-000	TRANSFER TO BOND & INT FUND	39,765.60	33,428.10	432,009.36	0.00	432,009.36	492,599.22
590-966-995-001	TRANSFER TO FUND BALANCE	0.00	0.00	0.00	0.00	0.00	.00
Total OPERATING TRANSFER OUT:		<u>39,765.60</u>	<u>33,428.10</u>	<u>432,009.36</u>	<u>0.00</u>	<u>432,009.36</u>	<u>492,599.22</u>
SEWER OPER/MAINT FUND Revenue Total:		<u>1,667,968.05</u>	<u>1,633,624.28</u>	<u>10,033,820.30</u>	<u>2,409,702.46</u>	<u>7,624,117.84</u>	<u>10,567,656.98</u>
SEWER OPER/MAINT FUND Expenditure Total:		<u>1,808,867.00</u>	<u>1,829,645.50</u>	<u>10,120,077.61</u>	<u>1,756,219.30</u>	<u>8,363,858.31</u>	<u>10,871,041.09</u>
Total SEWER OPER/MAINT FUND:		<u>-140,898.95</u>	<u>-196,021.22</u>	<u>-86,257.31</u>	<u>653,483.16</u>	<u>-739,740.47</u>	<u>303,384.11-</u>

Account Number	Account Title	2022-23 Pri Year 2 Actual	2023-24 Pri Year Actual	2024-25 Cur Year Budget	2024-25 Cur Year Actual	Variance Budget-Actual	2025-26 Fut Year Budget
WATER OPER/MAINT FUND							
591-000-480-000	WATER SALES - UB	1,072,112.25	1,129,804.13	1,109,227.60	1,004,993.42	104,234.18	1,145,554.95
591-000-480-001	MISC WATER UB REVENUE	8,549.43	7,483.16	5,500.00	6,625.00	-1,125.00	5,000.00
591-000-481-000	TAP-IN FEES	8,100.00	0.00	0.00	1,560.00	-1,560.00	.00
591-000-482-000	CHARGE FOR REPAIRS	0.00	4,608.00	0.00	0.00	0.00	.00
591-000-483-000	UB PENALTIES & INTEREST	5,243.51	10,537.01	8,900.00	5,645.49	3,254.51	4,500.00
591-000-484-000	WATER METER REVENUE	2,126.00	435.00	500.00	150.00	350.00	145.00
591-000-665-000	INTEREST & DIVIDEND INCOME	26,638.48	83,612.40	30,000.00	58,005.92	-28,005.92	30,000.00
591-000-675-000	MISC INCOME	4,101.96	1,819.46	500.00	28.96	471.04	.00
591-000-675-001	MISC INCOME - GIFT CARDS	107.81	0.00	0.00	0.00	0.00	.00
591-000-676-000	REIMBURSE FROM STATE-CARO CENT	0.00	0.00	0.00	0.00	0.00	.00
591-000-682-000	WATER SAMPLE TESTING	0.00	0.00	0.00	0.00	0.00	.00
591-000-682-001	DWRF - ARSENIC PROJECT	0.00	0.00	0.00	0.00	0.00	.00
591-000-682-002	SALE OF NON-FIXED ASSETS	0.00	0.00	0.00	0.00	0.00	.00
591-000-682-003	TRANSFER FROM REPAIR/REPL FUND	0.00	0.00	0.00	0.00	0.00	.00
591-000-682-004	TRANSFER FROM MOTOR POOL	0.00	0.00	0.00	0.00	0.00	.00
591-000-687-000	CHARGE BACKS	-720.98	0.00	0.00	0.00	0.00	.00
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	3,396.53	3,397.10	3,421.18	2,716.98	704.20	4,541.56
591-536-715-000	PAYROLL TAXES	246.03	317.73	260.01	193.23	66.78	354.24
591-536-716-000	HOSPITALIZATION INSURANCE	888.41	750.60	1,118.08	927.36	190.72	1,234.71
591-536-717-000	LIFE INSURANCE	12.40	13.77	15.24	13.20	2.04	16.76
591-536-718-000	RETIREMENT	237.81	237.96	229.69	190.28	39.41	454.16
591-536-719-000	SHORT/LONG TERM DISABILITY	31.72	37.94	45.45	41.36	4.09	52.90
591-536-721-000	WORKER'S COMP INSURANCE	30.46	32.15	61.80	38.93	22.87	75.00
591-536-943-000	EQUIPMENT RENTAL	2,575.65	3,443.13	2,500.00	2,665.34	-165.34	3,500.00
591-536-969-000	TAX - PENALTY & INTEREST	16.97	0.00	0.00	0.00	0.00	.00
591-536-999-000	WAGES - PART TIME	0.00	0.00	0.00	0.00	0.00	.00
Total METER READING:		7,435.98	8,230.38	7,651.45	6,786.68	864.77	10,229.33
CONSTRUCTION - WATERMAIN PROJ							
591-537-702-000	WAGES CONSTRUCTION	0.00	0.00	0.00	0.00	0.00	.00
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	17.53	0.00	0.00	0.00	0.00	.00
Total CONSTRUCTION - WATERMAIN PROJ:		17.53	0.00	0.00	0.00	0.00	.00
OM&R							
591-540-702-000	WAGES OM&R	94,779.24	108,294.02	92,422.00	88,118.08	4,303.92	122,622.03
591-540-702-001	WAGES - LAB ANALYSIS	512.30	901.72	1,400.00	1,395.82	4.18	1,500.00

Account Number	Account Title	2022-23 Pri Year 2 Actual	2023-24 Pri Year Actual	2024-25 Cur Year Budget	2024-25 Cur Year Actual	Variance Budget-Actual	2025-26 Fut Year Budget
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	6,861.20	7,852.09	7,024.26	6,387.98	636.28	9,681.52
591-540-716-000	HOSPITALIZATION INSURANCE	24,338.92	22,139.66	30,195.50	25,039.56	5,155.94	33,337.24
591-540-717-000	LIFE INSURANCE	333.96	371.01	411.45	355.52	55.93	452.47
591-540-718-000	RETIREMENT	5,187.11	6,168.60	6,210.45	5,001.51	1,208.94	12,412.20
591-540-719-000	SHORT/LONG TERM DISABILITY	857.02	1,024.33	1,227.05	1,116.14	110.91	1,428.19
591-540-721-000	WORKER'S COMP INSURANCE	900.09	867.97	1,701.50	1,051.57	649.93	1,225.00
591-540-725-000	UNIFORMS	1,386.84	1,525.98	1,750.00	1,453.53	296.47	2,800.00
591-540-740-000	OFFICE SUPPLIES	87.69	984.83	500.00	199.63	300.37	500.00
591-540-750-000	WATER TECHNOLOGY	1,050.00	358.00	28,500.00	675.00	27,825.00	28,500.00
591-540-750-001	SOFTWARE MAINTENANCE AGREEMEN	3,273.46	3,907.83	5,300.00	4,399.48	900.52	5,500.00
591-540-760-000	POSTAGE	2,287.18	3,425.18	2,500.00	3,421.12	-921.12	4,215.00
591-540-776-000	O&M SUPPLIES	76,335.67	141,276.09	75,000.00	64,381.72	10,618.28	75,000.00
591-540-777-000	STATE WATER TESTING & PERMITS	3,741.72	2,038.05	3,071.75	3,071.75	0.00	4,200.00
591-540-777-001	WATER TESTING	0.00	6,578.04	5,400.00	5,844.70	-444.70	6,000.00
591-540-801-000	CONTRACTED SERVICES	256,996.63	443,297.06	680,187.00	196,134.88	484,052.12	650,000.00
591-540-801-002	CONTRACTED SERV - JANITORIAL	0.00	0.00	0.00	0.00	0.00	.00
591-540-802-000	AUDIT	2,647.68	2,729.36	2,738.14	3,248.97	-510.83	3,500.00
591-540-853-000	TELEPHONE	1,642.37	1,193.61	1,115.00	1,110.27	4.73	1,380.00
591-540-860-000	GAS & OIL	329.71	431.76	725.00	364.61	360.39	725.00
591-540-900-000	PUBLICATION	468.00	486.00	1,500.00	1,215.00	285.00	1,500.00
591-540-920-000	ELECTRIC - WELLHOUSES	107,162.10	118,785.40	90,000.00	99,453.41	-9,453.41	120,000.00
591-540-921-000	GAS (UTILITY)	11,842.37	8,607.56	6,250.00	8,499.83	-2,249.83	10,050.00
591-540-930-000	ARSENIC BACKWASH	0.00	0.00	10,000.00	0.00	10,000.00	10,000.00
591-540-943-000	EQUIPMENT RENT	47,777.71	58,713.61	40,000.00	43,199.94	-3,199.94	47,920.00
591-540-956-000	MISC/CONTINGENCY	0.00	0.00	100.00	0.00	100.00	100.00
591-540-960-000	EDUCATION & TRAINING	3,496.56	2,656.10	5,000.00	2,895.00	2,105.00	5,000.00
591-540-961-000	MEMBERSHIP DUES	0.00	0.00	500.00	0.00	500.00	500.00
591-540-962-000	TRAVEL & LODGING	0.00	0.00	2,000.00	23.32	1,976.68	200.00
591-540-965-000	LIABILITY INSURANCE	10,540.84	10,848.55	9,259.46	8,437.26	822.20	11,200.00
591-540-968-000	WATER DEPRECIATION EXPENSE	320,878.03	336,656.33	0.00	0.00	0.00	.00
591-540-969-000	TAX - PENALTY & INTEREST	560.73	0.00	0.00	0.00	0.00	.00
591-540-970-000	CAPITAL OUTLAY	34,058.00	810.00	25,000.00	0.00	25,000.00	650,000.00
591-540-970-001	CAPITAL OUTLAY - METERS	9,523.15	5,968.00	12,500.00	7,349.20	5,150.80	12,500.00
591-540-970-002	CAPITAL OUTLAY - HYDRANTS	7,392.00	0.00	35,000.00	19,200.00	15,800.00	25,000.00
591-540-999-000	WAGES - PART TIME LAB WORK	0.00	0.00	0.00	0.00	0.00	.00
591-540-999-001	Water Wages - DPW	97.89	705.24	0.00	0.00	0.00	.00
591-540-999-002	WAGES - PART TIME	0.00	0.00	0.00	0.00	0.00	.00
591-540-999-004	PRINCIPAL	0.00	0.00	0.00	0.00	0.00	.00
591-540-999-005	WATER CONSTRUCTION REPAIR	0.00	0.00	0.00	0.00	0.00	.00
591-540-999-006	CONTRACTED SERV - PRISON LABOR	0.00	0.00	0.00	0.00	0.00	.00
591-540-999-007	CONT SERV - ENGINEERING	0.00	0.00	0.00	0.00	0.00	.00
591-540-999-008	FIRE & PROPERTY LIABILITY INS	0.00	0.00	0.00	0.00	0.00	.00
591-540-999-011	TRANSFER TO REPAIR/REPLAC FUND	0.00	0.00	0.00	0.00	0.00	.00
591-540-999-013	LOSS ON DISPOSAL OF ASSETS	0.00	0.00	0.00	0.00	0.00	.00
591-540-999-014	INTEREST PAYMENT BOND #1	-531.25	-557.82	0.00	0.00	0.00	.00
Total OM&R:		1,036,814.92	1,299,044.16	1,184,488.56	603,044.80	581,443.76	1,858,948.65
ADMIN							
591-560-702-000	WAGES ADMIN	80,762.84	62,362.50	66,006.81	58,906.70	7,100.11	70,468.88
591-560-704-000	WAGES IN LIEU OF HOSPITAL	60.00	360.00	741.60	0.00	741.60	.00
591-560-715-000	PAYROLL TAXES	5,793.87	4,272.54	5,072.88	4,206.14	866.74	5,496.57

Account Number	Account Title	2022-23 Pri Year 2 Actual	2023-24 Pri Year Actual	2024-25 Cur Year Budget	2024-25 Cur Year Actual	Variance Budget-Actual	2025-26 Fut Year Budget
591-560-716-000	HOSPITALIZATION INSURANCE	10,593.79	15,771.48	22,300.14	17,915.11	4,385.03	19,550.00
591-560-717-000	LIFE INSURANCE	235.44	237.86	260.00	234.85	25.15	210.00
591-560-718-000	RETIREMENT	6,657.61	4,988.28	5,950.00	5,118.50	831.50	7,046.89
591-560-719-000	SHORT/LONG TERM DISABILITY	792.00	801.93	1,227.05	858.37	368.68	950.00
591-560-721-000	WORKER'S COMP INSURANCE	867.65	644.82	2,018.80	751.00	1,267.80	1,275.00
591-560-969-000	TAX - PENALTY & INTEREST	430.51	0.00	0.00	0.00	0.00	.00
591-560-999-000	TEMP WAGES	0.00	0.00	0.00	0.00	0.00	.00
591-560-999-001	CONTRACTED SERVICES	0.00	0.00	0.00	0.00	0.00	.00
Total ADMIN:		106,193.71	89,439.41	103,577.28	87,990.67	15,586.61	104,997.34
OPERATING TRANSFER OUT							
591-966-995-000	TRANSFER TO BOND & INT FUND	7,718.32	5,541.00	108,308.94	0.00	108,308.94	105,408.32
591-966-995-001	TRANSE 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	TRANSE TO FUND BALANCE	0.00	0.00	0.00	0.00	0.00	.00
Total OPERATING TRANSFER OUT:		17,718.32	15,541.00	118,308.94	10,000.00	108,308.94	115,408.32
WATER OPER/MAINT FUND Revenue Total:		1,126,258.46	1,238,299.16	1,154,627.60	1,077,008.79	77,618.81	1,185,199.95
WATER OPER/MAINT FUND Expenditure Total:		1,168,180.46	1,412,254.95	1,414,026.23	707,822.15	706,204.08	2,089,583.64
Total WATER OPER/MAINT FUND:		-41,922.00	-173,955.79	-259,398.63	369,186.64	-628,585.27	904,383.69-

Account Number	Account Title	2022-23 Pri Year 2 Actual	2023-24 Pri Year Actual	2024-25 Cur Year Budget	2024-25 Cur Year Actual	Variance Budget-Actual	2025-26 Fut Year Budget
SANITATION FUND							
596-000-480-000	COLLECTIONS - UB REVENUE	434,734.35	498,929.40	497,974.20	384,961.08	113,013.12	474,086.25
596-000-483-000	PENALTIES - UB	5,004.13	10,729.68	4,500.00	6,215.82	-1,715.82	5,000.00
596-000-665-000	INTEREST & DIVIDEND INCOME	952.37	1,348.64	1,000.00	1,085.67	-85.67	800.00
596-000-675-000	MISC INCOME	0.00	0.00	100.00	0.00	100.00	.00
596-000-682-000	CURRENT TAX LEVY	0.00	0.00	0.00	0.00	0.00	.00
596-000-682-001	TIFA TAX TO DDA	0.00	0.00	0.00	0.00	0.00	.00
596-000-682-002	DELINQ TAXES PEN & INTEREST	0.00	0.00	0.00	0.00	0.00	.00
596-000-682-003	TRANSFER FROM MOTOR POOL	0.00	0.00	0.00	0.00	0.00	.00
596-000-682-005	TRANSFER FROM SEWER	0.00	0.00	0.00	0.00	0.00	.00
596-000-687-000	CHARGE BACKS	-771.63	0.00	0.00	0.00	0.00	.00
596-000-692-000	LOCAL SOURCE FUND BALANCE	0.00	0.00	0.00	0.00	0.00	.00
596-000-699-000	TRANSFER FROM GENERAL	0.00	50,000.00	40,000.00	40,000.00	0.00	14,000.00
SANITATION							
596-521-702-000	WAGES	4,231.07	5,844.75	6,842.36	6,328.63	513.73	9,083.11
596-521-703-000	WAGES - SEASONAL	1,950.00	5,460.00	5,000.00	3,052.50	1,947.50	5,428.80
596-521-715-000	PAYROLL TAXES	462.84	838.59	870.00	682.05	187.95	1,131.93
596-521-716-000	HOSPITALIZATION INSURANCE	1,773.50	1,640.02	2,236.17	1,854.84	381.33	2,469.43
596-521-717-000	LIFE INSURANCE	24.73	27.47	30.48	26.29	4.19	33.52
596-521-718-000	RETIREMENT	271.27	382.07	459.38	443.10	16.28	908.31
596-521-719-000	SHORT/LONG TERM DISABILITY	63.45	75.87	90.89	82.71	8.18	105.79
596-521-721-000	WORKER'S COMP INSURANCE	71.71	64.30	128.75	77.85	50.90	128.75
596-521-740-000	OFFICE SUPPLIES	474.69	832.74	500.00	395.04	104.96	500.00
596-521-750-000	TECHNOLOGY	0.00	0.00	0.00	0.00	0.00	.00
596-521-750-001	SOFTWARE MAINTENANCE AGREEMEN	2,090.56	1,877.65	2,100.00	1,519.08	580.92	2,455.55
596-521-760-000	POSTAGE	1,820.85	1,930.55	2,000.00	1,834.74	165.26	2,000.00
596-521-801-000	CONTRACTED SERVICES	465,176.93	481,116.04	490,000.00	426,206.71	63,793.29	498,000.00
596-521-802-000	AUDIT	207.36	1,159.11	1,261.23	1,389.60	-128.37	1,550.00
596-521-853-000	TELEPHONE	59.37	0.00	285.00	0.00	285.00	.00
596-521-943-000	EQUIPMENT RENT	3,638.70	7,740.29	6,000.00	6,011.25	-11.25	6,492.79
596-521-956-000	MISC/CONTINGENCY	0.00	0.00	100.00	0.00	100.00	100.00
596-521-965-000	LIABILITY INSURANCE	2,960.92	3,168.62	2,704.48	2,464.34	240.14	3,242.00
596-521-965-001	LIABILITY LANDFILL BOND	2,450.00	0.00	2,450.00	2,450.00	0.00	.00
596-521-969-000	TAX - PENALTY & INTEREST	42.58	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
596-521-999-001	CONTRACTED SERVICE - LANDFILL	0.00	0.00	0.00	0.00	0.00	.00
596-521-999-002	CONTRACTED SERV - JANITORIAL	0.00	0.00	0.00	0.00	0.00	.00
596-521-999-003	USE OF ALMER TWP DUMP	0.00	0.00	0.00	0.00	0.00	.00
596-521-999-004	TRANSFER TO SEWER - LOAN	0.00	0.00	0.00	0.00	0.00	.00
596-521-999-006	PRINCIPAL	0.00	0.00	0.00	0.00	0.00	.00
Total SANITATION:		487,770.53	512,158.07	523,058.74	454,818.73	68,240.01	533,629.98
ADMIN							
596-560-702-000	WAGES ADMIN	25,190.82	25,717.31	26,609.66	23,416.42	3,193.24	28,632.79
596-560-704-000	WAGE IN LIEU HOSPITAL	30.00	180.00	250.00	0.00	250.00	.00
596-560-715-000	PAYROLL TAXES	1,790.43	1,837.60	2,041.33	1,678.03	363.30	2,233.36
596-560-716-000	HOSPITALIZATION INSURANCE	5,746.15	6,529.92	9,630.94	6,710.42	2,920.52	7,320.00
596-560-717-000	LIFE INSURANCE	98.98	99.54	115.00	103.17	11.83	115.00
596-560-718-000	RETIREMENT	2,143.85	2,209.92	2,332.95	2,011.57	321.38	2,863.28
596-560-719-000	SHORT/LONG TERM DISABILITY	294.31	315.50	385.00	353.10	31.90	385.00
596-560-721-000	WORKER'S COMP INSURANCE	283.69	269.23	751.90	302.76	449.14	738.90
596-560-760-000	POSTAGE	18.64	516.54	900.00	797.61	102.39	1,090.00

Account Number	Account Title	2022-23 Pri Year 2 Actual	2023-24 Pri Year Actual	2024-25 Cur Year Budget	2024-25 Cur Year Actual	Variance Budget-Actual	2025-26 Fut Year Budget
596-560-853-000	TELEPHONE	245.40	265.85	245.00	224.95	20.05	245.40
596-560-969-000	TAX - PENALTY & INTEREST	153.93	0.00	0.00	0.00	0.00	.00
596-560-999-000	TEMP WAGES	0.00	0.00	0.00	0.00	0.00	.00
Total ADMIN:		35,996.20	37,941.41	43,261.78	35,598.03	7,663.75	43,623.73
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:		439,919.22	561,007.72	543,574.20	432,262.57	111,311.63	493,886.25
SANITATION FUND Expenditure Total:		523,766.73	550,099.48	566,320.52	490,416.76	75,903.76	577,253.71
Total SANITATION FUND:		-83,847.51	10,908.24	-22,746.32	-58,154.19	35,407.87	83,367.46-

Account Number	Account Title	2022-23 Pri Year 2 Actual	2023-24 Pri Year Actual	2024-25 Cur Year Budget	2024-25 Cur Year Actual	Variance Budget-Actual	2025-26 Fut Year Budget
EQUIPMENT FUND							
661-000-665-000	INTEREST & DIVIDEND INCOME	3,274.27	14,125.74	5,000.00	11,947.12	-6,947.12	7,000.00
661-000-667-000	EQUIP RENTAL (00/01 FROM GEN)	55,467.94	59,848.36	30,500.00	54,897.03	-24,397.03	70,428.48
661-000-667-001	EQUIPMENT RENTAL FROM MAJOR	39,458.46	37,233.36	25,000.00	44,095.94	-19,095.94	54,150.00
661-000-667-002	EQUIPMENT RENTAL FROM LOCAL	46,356.68	61,450.16	50,000.00	52,613.52	-2,613.52	60,000.00
661-000-667-003	EQUIP RENTAL FROM MUNICIPAL ST	15,822.24	21,429.82	21,500.00	55,450.29	-33,950.29	31,000.00
661-000-667-004	EQUIPMENT RENTAL FROM DDA	8,367.85	5,014.86	1,500.00	2,196.97	-696.97	5,000.00
661-000-667-005	EQUIPMENT RENTAL FROM SEWERS	23,232.05	22,776.21	14,500.00	13,539.30	960.70	23,854.67
661-000-667-006	EQUIPMENT RENTAL FROM WATER	50,353.36	62,156.74	42,500.00	40,044.11	2,455.89	51,420.00
661-000-667-007	EQUIP RENTAL FROM SANITATION	3,638.70	7,740.29	4,000.00	5,043.61	-1,043.61	6,492.79
661-000-667-008	EQUIPMENT REVENUE CLEARING	0.00	0.00	0.00	31,196.58	-31,196.58	.00
661-000-667-009	EQUIPMENT RENTAL FROM FIRE	0.00	0.00	0.00	66.87	-66.87	200.00
661-000-675-000	MISC. INCOME	989.63	0.00	0.00	0.00	0.00	.00
661-000-682-000	EQUIPMENT RENTAL FROM FIRE DEP	0.00	0.00	0.00	0.00	0.00	.00
661-000-682-001	OTHER FINANCING SOURCE	0.00	0.00	0.00	0.00	0.00	.00
661-000-682-002	TRANSFER FROM SEWER - LOAN	0.00	0.00	0.00	0.00	0.00	.00
661-000-682-003	TRANSFER FROM FIRE	0.00	0.00	0.00	0.00	0.00	.00
661-000-692-000	LOCAL SOURCE FUND BALANCE	0.00	0.00	0.00	0.00	0.00	.00
661-000-693-000	SALE OF FIXED ASSETS-VEHICLES	0.00	3,205.00	0.00	0.00	0.00	.00
661-000-699-000	TRANSFER FROM GENERAL	0.00	57,411.00	0.00	0.00	0.00	.00
661-536-999-000	EQUIPMENT FUND WAGES	0.00	0.00	0.00	0.00	0.00	.00
661-536-999-001	WAGES - IN LIEU OF HOSPITALIZ	0.00	0.00	0.00	0.00	0.00	.00
Total :		0.00	0.00	0.00	0.00	0.00	.00
MOTOR POOL							
661-575-702-000	WAGES - DPW	7,538.96	10,792.93	16,000.00	14,534.74	1,465.26	17,000.00
661-575-702-001	ADMINISTRATIVE WAGES	9,995.74	14,744.55	13,950.00	12,398.58	1,551.42	16,775.74
661-575-708-000	WAGES - PART TIME	0.00	0.00	0.00	0.00	0.00	.00
661-575-715-000	PAYROLL TAXES	1,276.90	1,748.03	1,800.00	1,915.94	-115.94	2,634.51
661-575-716-000	HOSPITALIZATION INSURANCE	2,552.30	4,909.47	6,000.00	5,422.55	577.45	5,660.00
661-575-717-000	LIFE INSURANCE	46.49	78.34	85.08	64.40	20.68	85.00
661-575-718-000	RETIREMENT	1,396.80	1,965.94	2,375.00	2,181.85	193.15	3,377.57
661-575-719-000	SHORT/LONG TERM DISABILITY	148.67	274.39	314.58	245.22	69.36	290.00
661-575-721-000	WORKER'S COMP INSURANCE	218.88	212.06	623.15	218.39	404.76	625.00
661-575-725-000	UNIFORMS	250.45	0.00	250.00	0.00	250.00	250.00
661-575-750-000	TECHNOLOGY	0.00	0.00	0.00	0.00	0.00	.00
661-575-750-001	SOFTWARE MAINTENANCE AGREE'T	1,986.71	1,855.87	1,650.00	1,575.49	74.51	2,004.55
661-575-760-000	POSTAGE	111.68	129.61	250.00	206.50	43.50	250.00
661-575-776-000	MAINTENANCE SUPPLIES	35,995.71	20,240.36	35,000.00	20,643.93	14,356.07	30,000.00
661-575-801-000	MOTOR POOL Contracted serv	2,482.00	827.70	1,000.00	60.00	940.00	2,000.00
661-575-802-000	AUDIT	660.65	1,333.16	1,413.80	1,204.57	209.23	1,415.00
661-575-853-000	TELEPHONE	677.87	709.96	660.00	605.00	55.00	700.00
661-575-860-000	GAS/OIL	24,616.21	22,487.30	25,000.00	20,142.46	4,857.54	26,000.00
661-575-930-000	CONTRACTED REPAIRS	53,546.03	61,730.64	50,000.00	25,887.03	24,112.97	35,000.00
661-575-956-000	MISC/CONTINGENCY	0.00	0.00	100.00	0.00	100.00	100.00
661-575-965-000	LIABILITY INSURANCE	1,470.90	736.62	2,006.53	1,891.36	115.17	2,562.00
661-575-965-001	VEHICLE INSURANCE	4,233.14	2,372.32	628.72	509.91	118.81	2,500.00
661-575-968-000	MOTOR POOL DEPRECIATION EXPENS	109,459.42	102,620.23	50,000.00	0.00	50,000.00	50,000.00
661-575-969-000	TAX - PENALTY & INTEREST	225.11	0.00	0.00	0.00	0.00	.00
661-575-970-000	CAPITAL OUTLAY	68,779.40	0.00	87,000.00	79,303.42	7,696.58	265,000.00
661-575-999-003	TEMP WAGES	0.00	0.00	0.00	0.00	0.00	.00
661-575-999-005	PRINCIPAL	0.00	0.00	0.00	0.00	0.00	.00

Account Number	Account Title	2022-23 Pri Year 2 Actual	2023-24 Pri Year Actual	2024-25 Cur Year Budget	2024-25 Cur Year Actual	Variance Budget-Actual	2025-26 Fut Year Budget
661-575-999-006	CONTRACTED SERV - PRISON LABOR	0.00	0.00	0.00	0.00	0.00	.00
661-575-999-008	EDUCATION AND TRAINING	0.00	0.00	0.00	0.00	0.00	.00
661-575-999-010	TRANSFER TO SEWER - EQUIP	0.00	0.00	0.00	0.00	0.00	.00
661-575-999-011	TRANSFER TO LOCAL - EQUIP	0.00	0.00	0.00	0.00	0.00	.00
661-575-999-012	TRANSFER TO MUNICIPAL - EQUIP	0.00	0.00	0.00	0.00	0.00	.00
661-575-999-013	TRANSFER TO DDA - EQUIP	0.00	0.00	0.00	0.00	0.00	.00
661-575-999-014	TRANSFER TO WATER - EQUIP	0.00	0.00	0.00	0.00	0.00	.00
661-575-999-015	TRANSFER TO SANITATION - EQUIP	0.00	0.00	0.00	0.00	0.00	.00
661-575-999-016	TRANSFER TO FIRE- EQUIP	0.00	0.00	0.00	0.00	0.00	.00
661-575-999-017	TRANSFER TO MAJOR - EQUIP	0.00	0.00	0.00	0.00	0.00	.00
Total MOTOR POOL:		327,670.02	249,769.48	296,106.86	189,011.34	107,095.52	464,229.37
OPERATING TRANSFER IN							
661-931-699-000	TRANSFER FROM GENERAL	130,985.00	0.00	205,406.61	205,406.61	0.00	135,000.00
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:		377,946.18	352,391.54	399,906.61	516,497.95	-116,591.34	444,545.94
EQUIPMENT FUND Expenditure Total:		367,670.02	289,769.48	336,106.86	229,011.34	107,095.52	504,229.37
Total EQUIPMENT FUND:		10,276.16	62,622.06	63,799.75	287,486.61	-223,686.86	59,683.43-
Grand Totals:		406,948.46	-166,835.89	-1,689,386.18	414,582.91	-2,103,969.09	2,985,023.32-

Report Criteria:

- Includes all accounts
- Includes grand totals
- Account.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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Caro MI 48723
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MAYOR
KAREN SNIDER
CITY COUNCIL
EMILY CAMPBELL
GREGORY HUTCHISON
CHARLOTTE KISH
DOREEN OEDY
HEIDI PARKER
JILL WHITE

MEMORANDUM

TO: Caro City Council
FROM: City Manager Scott R. Czasak
DATE: Wednesday, May 28, 2025
RE: Agenda Item – Fiscal Year 2025-2031 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 8, 2025, meeting and approved. As such, the CIP does not reflect the Fiscal Year 2024/2025 budget as presented as a few projects were dropped from this years budget proposed to Council between the Planning Commission review and final submission of the budget.

Your options for motions are:

1. Adopt the City of Caro Fiscal Year 2025-2031 Capital Improvement Program as presented.
2. Adopt the City of Caro Fiscal Year 2025-2031 Capital Improvement Program as amended.
3. Table for further discussion.
4. Take no action.

CITY OF CARO



CAPITAL IMPROVEMENTS PROGRAM

FY 2025 - 2031

April 2025

APPROVED:

Planning Commission: April 8, 2025

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.

Fire

The fire department’s need over the next six years is just above \$750,000. Fire’s capital needs include equipment, radios and fire apparatus, with the largest need being a mini-pumper forecasted to be purchased in the FY2027-28 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

			2025-26	2026-27	2027-28	2028-29	2029-30	2030-31	6 Year Total
CAPITAL ITEM	Priority	Fund Source							
Bunker Gear	1	Fire	\$ 18,000	\$ 18,500	\$ 19,000	\$ 19,500	\$ 20,000	\$ 21,000	\$ 116,000
State Radios for Vehicles	1	Fire		\$ 24,000	\$ 10,000				\$ 34,000
SCBA x 16 Packs	1	Fire						\$130,000	\$ 130,000
Grass Truck	2	Fire					\$ 85,000		\$ 85,000
Mini Pumper	3	Fire			\$399,000				\$ 399,000
TOTAL			\$ 18,000	\$ 42,500	\$428,000	\$ 19,500	\$105,000	\$151,000	\$ 764,000
6-Year Total			\$764,000						

Downtown Development Authority

The six-year proposed activities for the Downtown Development Authority demonstrate a new commitment to contributing to the maintenance of downtown infrastructure and continuing their façade program. This is the first 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

			2025-26	2026-27	2027-28	2028-29	2029-30	2030-2031	TOTAL
CAPITAL ITEM	Priority	Fund Source							
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
Façade 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 \$17 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	2025-26	2026-27	2027-28	2028-29	2029-30	2030-31	6 Year Total
CIPP 1,200 Ft. of Sewer Where Needed	1	Sewer	\$ 95,000	\$ 95,000	\$ 95,000	\$ 95,000	\$ 95,000	\$ 95,000	\$ 570,000
Sewer Lining	1	Sewer	\$ 150,000	\$ 150,000	\$ 150,000	\$ 150,000	\$ 150,000	\$ 150,000	\$ 900,000
Howard Street Reconstruction (with Utilities)	1	Local Streets/Water/Sewer or State Revolving Loan		\$ 850,000					\$ 850,000
Norman Street Reconstruction (with Utilities)	1	Local Streets/Water/Sewer	\$ 1,050,000						\$ 1,050,000
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	\$ 50,000	\$ 2,000,000					\$ 2,050,000
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		\$ 75,000	\$ 480,000				\$ 555,000
Replacement Well	1	State Revolving Loan/Water	\$ 250,000	\$ 550,000	\$ 1,450,000				\$ 2,250,000
New Pick-Up	2	Equipment	\$ 175,000			\$ 60,000			\$ 235,000
Annual Sidewalk Replacement (SA)	2	Municipal Streets/Special Assessment	\$ 200,000	\$ 200,000	\$ 200,000	\$ 200,000	\$ 200,000	\$ 200,000	\$ 1,200,000
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		\$ 125,000	\$ 375,000
		TOTAL	\$ 2,220,000	\$ 7,245,000	\$ 5,125,000	\$ 1,130,000	\$ 445,000	\$ 570,000	\$ 16,735,000
		Total for 6 years	\$ 16,735,000						

Parks and Recreation

The capital needs for parks and recreation represent a total of \$2.1 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	2025-26	2026-27	2027-28	2028-29	2029-30	2030-31	TOTALS
Reconstruct Tennis Courts	1	General/DNR Grants	\$350,000						\$350,000
Second Bieth Park Entrance	1	General/Grants		\$1,000,000					\$1,000,000
Chippewa Canoe Launch	4	General/Grants	\$10,000						\$10,000
Connect Chippewa and Bieth Trails	4	General/Grants			\$100,000				\$100,000
Fairgrounds Fence	1	General/Grants		\$200,000					\$200,000
Neighborhood Park Development	2	General/Grants				\$500,000			\$500,000
TOTAL			\$360,000	\$1,200,000	\$100,000	\$500,000	\$0	\$0	\$2,160,000
6-Year Total			<u>\$2,160,000</u>						

Wastewater Treatment Plant

The wastewater treatment plant’s six year estimated capital needs are projected to be over \$6.5 million. As previously mentioned in the overall breakdown, the vast majority of these projects are final 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	2025-26	2026-27	2027-28	2028-29	2029-2030	2030-2031	6 Year Total
JCB 3TS-8W Wheeled Teleskid	1	Equipment	\$ 96,304						\$ 96,304
New F-350 plow truck	1	Equipment		\$ 50,000					\$ 50,000
Plant Upgrade	1	State Revolving Loan	\$6,250,000						\$6,250,000
Manned Trash Pump	4	Equipment			\$60,000				\$ 60,000
Unmanned Trash Pump	4	Equipment				\$100,000			\$ 100,000
TOTAL			\$6,346,304	\$ 50,000	\$60,000	\$100,000			\$6,556,304
6-Year Total			<u>\$ 6,556,304</u>						

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

		2025-26	2026-27	2027-28	2028-29	2029-30	2029-30	2030-31		
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

CITY MANAGER
SCOTT R. CZASAK
CITY CLERK
RITA PAPP
CITY TREASURER
TAMMY RIES
CITY ATTORNEY
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JILL WHITE

MEMORANDUM

TO: Caro City Council
FROM: City Manager Scott R. Czasak
DATE: Wednesday, May 28, 2025
RE: Agenda Item – Fiscal Year 2025/2026 Fee Schedules Adoption

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 in water and sewer rates of 4%. Importantly, this fee schedule also reflects the refuse rates for the year based on the bid amount of Emterra plus required fees.

Additionally, the fee schedule includes a listing for fees for the peddler's permit which has long been a part of our ordinances but has not had a set rate, this schedule sets a fee of \$25 per day, or \$100 for a week. Also, this adds a lower fee for temporary sign permits as opposed to permanent sign permits.

Lastly, all other fees remain the same from last year in the planning, zoning, and fire service areas so this will just serve as a confirmation of the maintenance of those fees at the same rate.

Your options for motions are:

1. Adopt the Resolution Setting Administrative Fee Schedules for Fiscal Year 2025/2026 as presented.
2. Table for further discussion.
3. Take no action.

CITY OF CARO
RESOLUTION 2025-5
SETTING ADMINISTRATIVE FEE SCHEDULES FOR FISCAL
YEAR 2025-2026

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 2025/2026 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 2025/2026 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 2nd day of June, 2025.

Rita Papp, Clerk

City of Caro Fee Schedule for Fiscal Year 2025/2026

Water/Sewer Rates

Inside City Water Rates

Meter size	¾ inch	\$13.63
Meter size	1 inch	\$22.73
Meter size	1 ½ inch	\$45.45
Meter size	2 inches	\$72.72
Meter size	3 inches	\$136.38
Meter size	4 inches	\$227.30
Meter size	6 inches	\$454.59
Meter size	8 inches	\$727.70

Water rate inside city per 1,000 gallons used \$2.48.

Outside City Water Rates

Meter size	¾ inch	\$27.05
Meter size	1 inch	\$45.44
Meter size	1 ½ inch	\$90.92
Meter size	2 inches	\$145.46
Meter size	3 inches	\$272.76
Meter size	4 inches	\$454.59
Meter size	6 inches	\$909.18
Meter size	8 inches	\$1454.40

Water rate inside city per 1,000 gallons used \$4.97.

Metered Sewer Rates – Inside and Outside Rates

Meter size	¾ inch	\$13.63
Meter size	1 inch	\$22.73
Meter size	1 ½ inch	\$45.45
Meter size	2 inches	\$72.72
Meter size	3 inches	\$136.38
Meter size	4 inches	\$227.30
Meter size	6 inches	\$454.59
Meter size	8 inches	\$727.70

Per 1,000 gallons of use: \$ 12.33/1,000 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 2025/2026

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, 2025, to June 30, 2026, will be \$30.92 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, 2025, to June 30, 2026, will be \$32.00 every two months.

Dumpster administrative fee	\$6.30
Commercial Hand stop fee	\$3.15

City of Caro Fee Schedule for Fiscal Year 2025/2026

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/Private Road – 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

Subdivision/Condominium/PUD

Fees to be determined by city staff and may depend on the size of the project.

Sign Review

Permanent sign: \$50.00 application \$75.00 administration

Temporary sign: \$50.00 application \$25.00 administration

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

Food Truck Ordinance 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.

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 2025-2026 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
\$1,000 per hour for the first two hours
\$650 per hour for each hour thereafter

Residential Fires
\$750 per hour for first hour
\$300 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
\$100 per hour for each hour thereafter for Electric Vehicles

Grass/Fields/Woods Fires
\$500 for the first hour
\$300 per hour for each hour thereafter

Extrication Calls
\$1,000 for the first hour
\$300 per hour for each hour thereafter

Hazardous Conditions Calls
\$1,000 for the first hour
\$500 per hour for each hour thereafter
Department Cost Haz Mat items used billed at the department's cost

Illegal/Unsafe Fires
\$500 for the first hour
\$300 per hour for each hour thereafter

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

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

Residential Smoke/Oder/Smoke & CO Detectors Investigations

\$300 for the first hour
\$150 per hour for each hour thereafter

Medical Calls

\$100 per call, if applicable (no transport)
--

Human Rescue

\$1,000 for the first hour
\$300 per hour for each hour thereafter

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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HEIDI PARKER
JILL WHITE

MEMORANDUM

TO: Caro City Council
FROM: City Manager Scott R. Czasak
DATE: Wednesday, May 28, 2025
RE: Agenda Item – 2025 Boards and Commissions Pay Resolution

Members of the Caro City Council,

As you know, during the budget review process, Council expressed a desire to increase the pay of the Board of Review to \$500 per year, the Planning Commission members to \$25 per meeting, the Planning Commission Secretary to \$45 per meeting, and to begin paying the Zoning Board of Appeals \$30 per meeting.

In reviewing the current pay history, Council made these adjustments piecemeal via motions, however, in order to have better, more direct records of all pay matters regarding the boards and commissions, this resolution would set these pay rates and advise they would remain until reexamined by a future Council via resolution.

Your options for motions are:

1. Adopt the Resolution setting pay rates for the Planning Commission, Zoning Board of Appeals, and Board of Review as presented.
2. Table for further discussion.
3. Take no action.

CITY OF CARO
RESOLUTION 2025-6
PAY RATES FOR BOARDS AND COMMISSIONS

WHEREAS, the City of Caro has established a Planning Commission, a Zoning Board of Appeals, and a Board of Review in accordance with applicable laws and ordinances; and

WHEREAS, members of these boards and commissions provide valuable service to the community by attending meetings, reviewing materials, and making informed decisions that impact the City of Caro and its residents; and

WHEREAS, it is appropriate that these members be compensated for their time and service in a manner that is fair and consistent with the responsibilities entrusted to them;

NOW, THEREFORE, BE IT RESOLVED that the City Council of the City of Caro hereby establishes the following pay rates, effective July 1, 2025:

Planning Commission

Members shall be compensated at a rate of \$25 per meeting attended and the Secretary shall be compensated at a rate of \$45 per meeting attended.

Zoning Board of Appeals (ZBA)

Members shall be compensated at a rate of \$30 per meeting attended.

Board of Review

Members shall be compensated at a rate of \$500 per calendar year.

BE IT FURTHER RESOLVED that these rates shall remain in effect until amended by a subsequent resolution of the City Council.

BE IT FURTHER RESOLVED that the City Clerk shall maintain a record of attendance to ensure compensation is accurately and fairly distributed in accordance with this resolution.

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 2nd day of June, 2025.

Rita Papp, Clerk

CITY OF CARO

CITY MANAGER
SCOTT R. CZASAK
CITY CLERK
RITA PAPP
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MEMORANDUM

TO: Caro City Council
FROM: City Manager Scott R. Czasak
DATE: Wednesday, May 28, 2025
RE: Agenda Item – Municipal Building Cleaning Services

Members of the Caro City Council,

As you know, our contractor for cleaning services at City Hall (including the Police Station and Fire Hall), DPW Building, and Wastewater Treatment Plant, cancelled her contract due to closing of her business. Therefore, a replacement was needed.

As such, the job was placed out for proposals per City policy, including posting in the newspaper, and on our website. Additionally, the project was posted on BidNet. The city received 2 bids.

Company	Location	Proposed Cost
Busy Bee Cleaning	Caro, MI	\$1,408.33 per month
Professional Building Services, LLC	Frankenmuth, MI	\$2,025 per month

After a review of the bids, it is recommended to retain Busy Bee Cleaning of Caro to provide cleaning services for the City for the bid price of \$325 per week, which breaks down to \$1,408.33 per month. This company is the new entity formed by the employee of our former cleaning service who provided service and is therefore familiar with our offices, the job responsibilities and is also the lowest bidder. This would also support a business here in the Caro.

Options for motions are:

1. Motion to accept the proposal from Busy Bee Cleaning to provide cleaning services for the City of Caro for the bid amount of \$325 per week and authorize the City Manager to sign all required documents.
2. Motion to accept the proposal from Professional Building Services, LLC to provide cleaning services for the City of Caro for the bid amount of \$2,025 per month and authorize the City Manager to sign all required documents.
3. Instruct the City Manager to rebid the service.
4. Postpone action.
5. Take no action.

To Whom This May Concern,

I am writing this to place my bid for consideration on cleaning services for the City of Caro. After looking over the cleaning schedule, I would like to offer my services for a total of \$325.00 per week. I will gladly accommodate additional services for \$25.00 per hour. If it takes the property more than twelve hours to complete, I am more than willing to adjust pricing.

Thank you for your consideration and opportunity to bid for this position!

I look forward to future communications,

Angela U Haef.
Owner
Busy Bee Cleaning

References:

Becky Christian 1-(989) 912-0415
Marilyn Hess (989) 280-3104
Sandy Roberts 1(480)740-1958

Professional Building Services LLC

411 Stroebel Dr. Frankenmuth MI 48734
Main Office: 989-297-2938 Human Resources: 810-287-6776
www.profbldgservice.com

Aaron Panek
Professional Building Services
Ph: 989-297-2938
Aaronpanek.pbs@gmail.com

Scott Czasak
City Manager
317 South State Street
Caro MI 48723
(989) 673-7671
sczasak@carocity.net

Mr. Czasak,

Professional Building Services is honored to present you this quote for the cleaning services listed below.

Cleaning Services

Municipal Building 2 x Weekly: Tuesday & Thursday	\$650/month
Police Department 1 x Weekly: Thursday	\$300/month
Fire Department 1 x Weekly: Thursday	\$325/month
DPW 1 x Weekly: Thursday	\$390/month
Wastewater Treatment: Thursday	\$360/month
TOTAL	\$2025/month

*Services will begin after 5pm

*If awarded, PBS will start services within 2 weeks

Terms

- City of Caro will supply toilet tissue, hand towels, hand soap, trash liners
- Professional Building Services LLC will supply all equipment, cleaning supplies & labor
- Professional Building Services LLC is fully insured and bonded
- Invoiced Monthly. Due Upon Receipt
- Either party with a 30-day notice may terminate this work agreement

Satisfaction is our promise. We look forward to serving you!

Date _____
City of Caro

Date _____
Professional Building Services LLC

Prepared: 5-28-25

CITY OF CARO

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

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

MAYOR
KAREN SNIDER
CITY COUNCIL
EMILY CAMPBELL
GREGORY HUTCHISON
CHARLOTTE KISH
DOREEN OEDY
HEIDI PARKER
JILL WHITE

TO: City Manager/ City Council
FROM: Rita Papp – City Clerk
SUBJECT: Planning Commission Member Resignation
DATE: June 2, 2025

I recently received a resignation letter from Denise Steffen, Planning Commission. It is normal practice for the City Council to accept resignations from committees and/or boards.

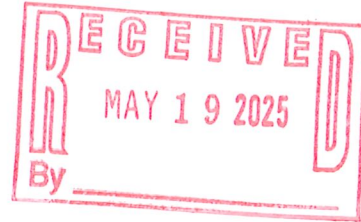
Option 1

Motion to accept the resignation from Denise Steffen with regrets and authorize the City Clerk to post the vacancy for the Planning Commission.

City of Caro Planning Commission
317 S State St
Caro, MI 48723

May 13, 2025

Denise Steffen
303 W Grant St.
Caro, MI 48723



Chairman Carpenter and Fellow Board Members,

After 30 years as a member of the City of Caro Planning Commission, I am submitting my resignation. I will fulfill my duties as Secretary through the month of May. I have enjoyed my time on the Planning Commission and the people I have served with. Best wishes to those I leave behind.

Sincerely,

A handwritten signature in cursive script that reads "Denise Steffen".

Denise Steffen

CITY OF CARO

CITY MANAGER
SCOTT R. CZASAK
CITY CLERK
RITA PAPP
CITY TREASURER
TAMMY RIES
CITY ATTORNEY
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HEIDI PARKER
JILL WHITE

MEMORANDUM

TO: Caro City Council
FROM: City Manager Scott R. Czasak
DATE: Wednesday, May 28, 2025
RE: Agenda Item – DPW Superintendent Contract

Members of the Caro City Council,

As you know, Thomas Reese has been employed by the City of Caro for the last three years as the Superintendent of the Department of Public Works. After many years as a city employee, Tom made this step up into management knowing he would be growing into a new position, as such he began the process of obtaining the necessary education, training, and licenses in order to fulfill all duties as DPW Superintendent. He took his final test mere weeks ago and while we await the final results, during my tenure, I have seen Tom grow as a leader and he has been invaluable to the operations of the City.

As such, his continued services as DPW Superintendent are desired beyond the end of his current contract on June 30, 2025, therefore, a contract renewal has been negotiated which contains a 3% raise for Tom, as well as a \$100 increase in his clothing allowance per year. All other terms of his contract remain the same as the current contract. The only language changed is to remove the level of pay which he had for lower license levels, changing his title in the contract from Director of Public Works to Public Works Superintendent, and requiring the City Manager verify his license status for compensation purposes.

Your options for motions are:

1. Motion to allow the City Manager and City Clerk to sign the renewed employment agreement with Thomas Reese as presented.
2. (If changes are desired) Motion to allow the City Manager and City Clerk to sign the renewed employment agreement with Thomas Reese as amended.
3. Instruct the City Manager to renegotiate the contract with instructions.
4. Table for further discussion.
5. Take no action.

EMPLOYMENT AGREEMENT

CITY OF CARO AND THOMAS REESE

The Agreement made and entered into this 1st day of July 2025 by Thomas Reese and between the City of Caro, a Municipal Corporation of the State of Michigan, hereinafter referred to as "City", and Thomas Reese hereinafter referred to as "DPW Superintendent".

Whereas, DPW Superintendent understands that he will be employed on an "at will status" for a three (3) year term for the City of Caro, serving at the pleasure of the City Manager and shall be subject to removal by the City Manager with or without cause, and Whereas, The DPW Superintendent and City desire to have an employment Agreement, hereinafter referred to as "Agreement" which specifies his compensation for a period of three (3) years, but the DPW Superintendent fully understands and acknowledges that even though the terms and conditions hereinafter set forth may be for a three (3) year period there is no promise of the City to definite term of employment and with the expectation that the DPW Superintendent will still be employed and the terms of employment are as hereinafter set forth. Both parties fully understand that said contract is for a three (3) year period and nothing in said Agreement shall be nor is intended to be construed to make said employment other than an "at will status" with the DPW Superintendent is at the pleasure of the City Manager, who has the power of termination with or without cause.

Now, Therefore, in consideration of the mutual covenants and promises of the parties, It Is Agreed As Follows:

1. Duties: The DPW Superintendent shall be the Operating and Administrative Head of the Department of Public Works, which shall include the drinking water system, streets, alleys, parks and municipal parking lots and sanitary/storm sewer collection system, and shall conduct, manage and discharge the duties of the position to the best of his ability, all the duties imposed by the United States, State of Michigan, the Home Rule Cities Act, the Caro City Charter, City of Caro Code of Ethics, the City Manager, policies and procedures enacted by the City, and the City of Caro Public Works Superintendent job description, as may be amended.

Responsibilities: The DPW Superintendent shall be responsible to the City Manager for administration of the department including planning, organizing, directing, controlling, reporting, and coordinating departmental operations, and working cooperatively with other City departments and applicable agencies, and those businesses, vendors, service providers, organizations and citizens that do business with, or are served by the City. The DPW Superintendent is required to obtain and maintain in good standing all required licenses for the maintenance and operation of the drinking water systems. The Licenses required are S2 Water Distribution, D2 Limited Treatment, and any other such licenses the State of Michigan may require. Construction Storm Water Certification, and Wastewater Class B licenses are encouraged but not required.

2. Compensation: In the event that the DPW Superintendent is employed by the City, his salary will be payable in equal increments according to the City's regular payroll cycle. The DPW Superintendent will be paid at either Level 1 if he has his S3, D3 or below licenses, and at Level 2 if he has all required licenses of S2, D2, and above, as verified by the City Manager.

	<u>Level 1</u>	<u>Level 2</u>
July 1, 2025 – June 30, 2026	\$79,376	\$83,746
July 1, 2026 – June 30, 2027	\$81,757	\$86,259
July 1, 2027 – June 30, 2028	\$84,210	\$88,846

3. Holidays: The DPW Superintendent shall receive the same holidays as the other non-represented City Department Heads.

4. Pension: The City agrees to allow the DPW Superintendent to participate in the established employee's retirement plan (Mission Square 457). The City will pay on behalf of the DPW Superintendent into the established employees' pension plan (Mission Square 401A) account based on seven percent (7%) of DPW Superintendent's annual base wage as employee's earnings accrue only and exclude all fringe benefits. The DPW Superintendent agrees to pay into said retirement program (Mission Square 457) 1% of his wages as a match towards the City contribution. If the DPW Superintendent chooses to place 2% of base wages within the before mentioned pension plan, then the City shall contribute 8% of base wages towards said retirement plan. If the DPW Superintendent chooses to place 4% of base wages within the above-mentioned pension plan then the City shall contribute 10% of base wages towards said retirement plan.

5. Disability and Life Insurance: Disability and Life Insurance during employment with the City shall be furnished to DPW Superintendent as stated in the Plan Document and is the same for all other City of Caro employees. Additionally, the DPW Superintendent is entitled to worker's compensation coverage should he be injured on the job the same as other employees of the City.

6. Health Insurance: During his employment as DPW Superintendent, the City agrees to provide medical/hospital/health insurance for DPW Superintendent as defined in the Plan Document and to other City Department Heads. If DPW Superintendent desires to receive medical/hospital/health insurance through the City of Caro, his monthly premium contribution shall be twenty percent (20%) of actual premium cost as outlined in Michigan Public Act 152 of 2011. The City reserves the right to modify the health insurance coverage in accordance with plan changes implemented for other non-represented personnel or the health insurance payment in lieu of.

7. Death or Incapacitation During Term of Employment: If the DPW Superintendent dies, the City shall pay to his estate all the compensation which would otherwise be payable to the DPW Superintendent up to the date of his death. If the employee becomes medically incapacitated, the City shall pay to the DPW Superintendent all compensation owed to the employee. Agreement shall terminate as of said date of death or incapacitation. As used herein, compensation means all wages owed to the DPW

Superintendent up to the date of death and all unused vacation and sick time up to the date of death.

8. Vacation: The City agrees to furnish the DPW Superintendent with one hundred sixty (160) hours of paid vacation per year effective the anniversary date of hire. Said one hundred sixty (160) hours shall continue until reaching such higher amount of annual vacation hours as stated with the Caro Employee Handbook or as changed within this Agreement. Notwithstanding anything contained herein to the contrary, the maximum carryover from one year to the next shall be forty (40) hours. All accumulated vacation hours shall be paid to him upon termination of employment if DPW Superintendent has given thirty (30) days advanced notice. Upon retirement the Department Head shall be paid for accrued vacation pay per the City of Caro Employee Handbook.

9. Sick Pay: DPW Superintendent shall be entitled to twelve (12) sick days per year. Said sick days shall accumulate at the rate of eight (8) hours during each month of this Agreement up to a maximum of two hundred and forty (240) hours. Upon termination of employment DPW Superintendent shall be paid for fifty percent (50%) of unused sick leave hours, up to a maximum of two hundred and forty (240) hours at then DPW Superintendent current rate of pay if DPW Superintendent has given fourteen (14) day notice on or before expiration of contract; provided however, that in the event employment is terminated for misfeasance or malfeasance of DPW Superintendent, there will be no payment by the City to DPW Superintendent for unused accumulated sick pay. Upon retirement the DPW Superintendent shall be paid for accrued sick pay per the City of Caro Employee Handbook.

10. Work Schedule: DPW Superintendent shall normally work eighty (80) hours bi-weekly as assigned by the City Manager; however, it is understood that there will be occasions when the DPW Superintendent will have unusual hours due to emergencies, special events or other needs of the City requiring the attention of the DPW Superintendent. Understanding this, the DPW Superintendent will be permitted to take "flex" time as time off during normal office hours to maintain a balanced forty (40) hour work week or eighty (80) hour bi-weekly pay period. "Flex" is not measured for accumulation and as such, DPW Superintendent shall not be reimbursed for any unused "flex" time, nor is it considered a liability to the City for accounting purposes.

11. Work Rules: City reserves the right to publish and enforce reasonable work rules, policies and regulations as long as the terms thereof are not in violation of any term of this Agreement, further provided that said work rules will be in writing. Said work rules shall go into effect upon personal service of said rules on DPW Superintendent. Within this Agreement it is also understood that all other work rules outside of those expressly provided within this Agreement shall be referred to all City Departments, regulations, and those contained within the City of Caro Employee Handbook including but not limited to an annual performance review by the City Manager.

12. Professional Development: The City agrees to pay for any and all classes attended by the DPW Superintendent that are required for his employment and agreed on by the DPW Superintendent and the City Manager.

13. Uniforms and Equipment: The City shall furnish DPW Superintendent with the necessary uniforms and equipment to perform his duties. The annual uniform allowance shall be a reimbursement of no more than \$500.00 annually to be spent between July 1st and June 30th of each year.

14. Communications: The City will provide a \$50/month cell phone allowance to DPW Superintendent so that he can be contacted as necessary, even during non-work hours.

15. Business Expenses: Upon the approval of the City Manager, the City shall reimburse DPW Superintendent for any City business related expenses that he has paid out of his personal funds.

16. Termination of Agreement: This Agreement is for a three (3) year term as hereinbefore mentioned because the DPW Superintendent is employed "at will status" and serves only at the pleasure of the City Manager. However, in the event that the employment of the DPW Superintendent is terminated without cause prior to June 30, 2028, the City agrees that it shall give the DPW Superintendent sixty (60) calendar days severance pay based upon the rate of pay in effect in this contract at the time of severance. In the event the DPW Superintendent decides to terminate his employment, then the severance pay mentioned for said sixty (60) calendar days is not applicable, and there shall be no 'severance pay'. In the event that the Agreement is terminated resulting in the severance of employment of the DPW Superintendent for malfeasance, nonfeasance or other form of misconduct in office, including violation of the City of Caro Code of Ethics, then there shall be no severance payment.

17. Voluntary Separation (Resignation or Retirement): DPW Superintendent shall notify the City in writing fourteen (14) days prior to voluntarily terminating employment with the City if said voluntary termination is before June 30, 2028. Upon termination of employment, DPW Superintendent shall have the responsibility for turning in all equipment and property belonging to the City.

18. Indemnification: City shall defend, save harmless and indemnify DPW Superintendent against any tort, professional liability claims or demand or other legal action, whether groundless or otherwise, arising out of an alleged act of omission occurring in the performance of DPW Superintendent duties for the City of Caro with such duties to include all obligations and commitments as hereinbefore set forth in this Agreement. The City will pay the amount of any settlement or judgment rendered thereon; provided, however that nothing herein shall obligate the City to pay the costs of defending any criminal action brought by any state or federal authority.

19. Duration of Agreement: As hereinbefore set forth this Agreement is for a three (3) year term as hereinbefore mentioned because the DPW Superintendent is employed on

an "at will status"; however, as set forth in the Agreement, the parameters of this Agreement encompasses a period beginning July 1, 2025 and ending on June 30, 2028.

20. Prior Agreements: All prior Agreements pertaining to, connected with or arising in any manner out of employment of DPW Superintendent, including, but not limited to prior employment Agreements, either oral or in writing, between the parties are hereby terminated and shall hereafter be of no force or effect whatsoever.

21. Governing Law: The Agreement and the construction and interpretation hereof shall at all times and in all respects be governed by the laws of the State of Michigan.

22. Entire Agreement: The parties agree that this Agreement contains the entire Agreement and understanding by and between the City of Caro and the DPW Superintendent with respect to employment of the DPW Superintendent and no representations, promises, contracts, or understandings, written or oral, not contained herein, shall be of any force or effect. No change or modification of this Agreement shall be valid or binding unless it is in writing and signed by the party intending to be bound. No waiver of any provision of this Agreement shall be valid unless it is in writing and signed by the party against whom the waiver is sought to be enforced. No valid waiver of any provision of this Agreement, at any time, shall be deemed a waiver of any other provision of this Agreement at such time or any other time.

23. Savings: The parties agree that should any party of this Agreement be rendered or declared invalid or illegal by legislation, decree of court of competent jurisdiction, National Labor Relations Board or other established, or to be established, governmental administrative tribunal, such invalidation shall not affect the remaining portions of this Agreement.

In Witness Whereof, the parties have hereunto executed this Agreement on this 1st day of July, 2025.

Scott R. Czasak
City Manager

Thomas Reese
DPW Superintendent

Rita Papp
City Clerk

CITY OF CARO

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

317 South State Street
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GREGORY HUTCHISON
HEIDI PARKER

TO: City Council
City Manager – Scott Czasak
FROM: Tammy Ries, Treasurer
SUBJECT: Investment Maturing #1
DATE: May 29, 2025

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

Financial Institution	Current Term	Interest Rate	Current Balance	Maturity Date
LPL Financial	1 year	5.00%	\$500,000	5/29/2025

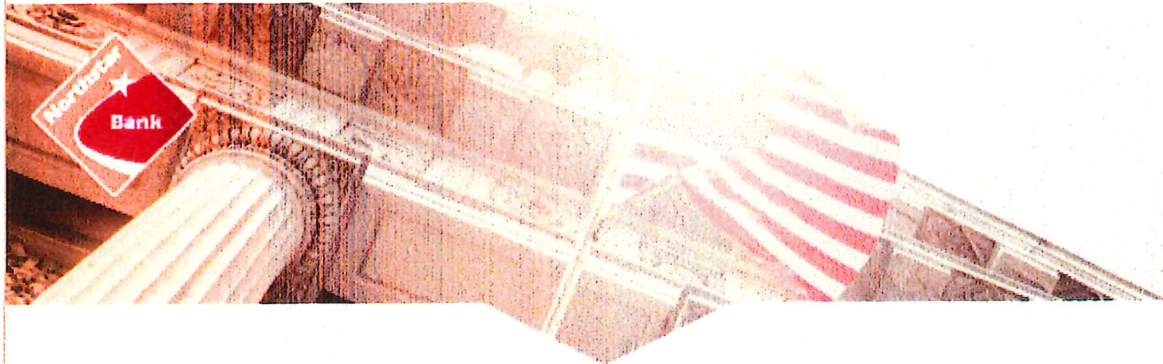
Attached are the CD and CDARS rates for Independent Bank and Northstar Bank. LPL Financial has not responded to a request for rates at this time. With the lack of rates from LPL, I recommend moving the CD to a CDARS at Northstar Bank as they have the best known rate right now.

Action:

Option 1: Move the CD to a CDARS at Northstar Bank for a 52-week term at 3.80%

Option 2: Leave the CDs at LPL Financial for the best available rate

Option 3: Take no action



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 3.80%
- 60 Days 3.95%
- 90 Days 4.10%
- 120 Days 4.00%
- 150 Days 4.00%
- 180 Days 4.00%
- 210 Days 4.00%
- 270 Days 4.00%
- 365 Days 3.95%
- 18 Month 3.90%
- 2 Year 3.90%
- 3 Year 3.90%

CDARS TERMS & RATES

- 4 Weeks 3.65%
- 13 Weeks 3.95%
- 26 Weeks 3.85%
- 52 Weeks 3.80%

ICS RATE

2.45%

WIRE INSTRUCTIONS

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

[Learn More](#)

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

May 28 - June 3, 2025

<u>Certificates of Deposit</u>	<u>Rate</u>
7 – 31 Days	3.95%
32 – 89 Days	3.98%
90 – 179 Days	4.00%
180 – 269 Days	3.90%
270 – 359 Days	3.85%
360 - 545 Days	3.80%
546 - 730 Days	3.64%
730+ Days	3.57%

Penalty for early withdrawal

<u>CDARS</u>	<u>Rate</u>
4 Weeks (28 Days)	3.85%
13 Weeks (91 Days)	3.50%
26 Weeks (182 Days)	3.40%
52 Weeks (364 Days)	3.30%
2 Years (728 Days)	3.12%
3 Years (1092 Days)	3.13%

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

Penalty for early withdrawal

<u>Business Flex Checking</u>	<u>Rate</u>
\$0-\$99,999.99	0.30%
\$100,000-\$249,999.99	0.85%
\$250,000-\$499,999.99	1.40%
\$500,000-\$999,999.99	1.90%
\$1,000,000-\$2,499,999.99	2.45%
\$2,500,000+	3.15%

<u>Insured Cash Sweep (ICS)</u>	<u>Rate</u>
ICS (0-\$499,999.99)	0.75%
ICS (\$500,000-\$999,999.99)	1.30%
ICS (\$1,000,000-\$2,499,999.99)	2.20%
ICS (\$2,500,000+)	3.05%

<u>Money Market Savings</u>	<u>Rate</u>
\$0-\$99,999.99	0.35%
\$100,000-\$249,999.99	0.95%
\$250,000-\$499,999.99	1.50%
\$500,000-\$999,999.99	1.95%
\$1,000,000-\$2,499,999.99	2.35%
\$2,500,000+	2.95%

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

CD interest is non-compounding and paid at maturity.

Government Banking

West Michigan
 Jeff Case, ACPFIM
 616.902.7493
 jcase@ibcp.com

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

TreasuryONE Support | 800.530.3719 | tm_customer_support@ibcp.com

CITY OF CARO

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HEIDI PARKER

TO: City Council
City Manager – Scott Czasak
FROM: Tammy Ries, Treasurer
SUBJECT: Investment Maturing #2
DATE: May 29, 2025

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

Financial Institution	Current Term	Interest Rate	Current Balance	Maturity Date
Independent Bank	26 weeks	3.5%	\$544,137.25	6/5/2025

Attached are the CD and CDARS rates for Independent Bank and Northstar Bank. I recommend moving the CDARS to Northstar Bank as they have the best rate right now.

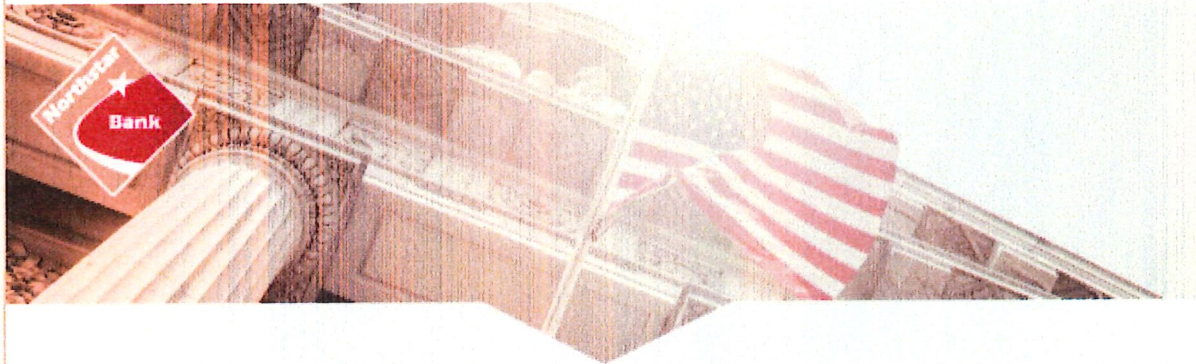
Action:

Option 1: Move the CDARS to Northstar Bank for a 26-week term at 3.85%

Option 2: Leave the CDARS at Independent Bank for 26-week term at 3.4%

Option 3: Take no action

May 27, 2025



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 3.80%
60 Days 3.95%
90 Days 4.10%
120 Days 4.00%
150 Days 4.00%
180 Days 4.00%
210 Days 4.00%
270 Days 4.00%
365 Days 3.95%
18 Month 3.90%
2 Year 3.90%
3 Year 3.90%

CDARS TERMS & RATES

4 Weeks 3.65%
13 Weeks 3.95%
26 Weeks 3.85%
52 Weeks 3.80%

ICS RATE

2.45%

WIRE INSTRUCTIONS

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

[Learn More](#)

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

May 28 - June 3, 2025

<u>Certificates of Deposit</u>	<u>Rate</u>
7 – 31 Days	3.95%
32 – 89 Days	3.98%
90 – 179 Days	4.00%
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270 – 359 Days	3.85%
360 - 545 Days	3.80%
546 - 730 Days	3.64%
730+ Days	3.57%

Penalty for early withdrawal

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\$250,000-\$499,999.99	1.40%
\$500,000-\$999,999.99	1.90%
\$1,000,000-\$2,499,999.99	2.45%
\$2,500,000+	3.15%

<u>Insured Cash Sweep (ICS)</u>	<u>Rate</u>
ICS (0-\$499,999.99)	0.75%
ICS (\$500,000-\$999,999.99)	1.30%
ICS (\$1,000,000-\$2,499,999.99)	2.20%
ICS (\$2,500,000+)	3.05%

<u>Money Market Savings</u>	<u>Rate</u>
\$0-\$99,999.99	0.35%
\$100,000-\$249,999.99	0.95%
\$250,000-\$499,999.99	1.50%
\$500,000-\$999,999.99	1.95%
\$1,000,000-\$2,499,999.99	2.35%
\$2,500,000+	2.95%

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

CD interest is non-compounding and paid at maturity.

Government Banking

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 616.902.7493
 jcase@ibcp.com

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

TreasuryONE Support | 800.530.3719 | tm_customer_support@ibcp.com

CITY OF CARO

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DOREEN OEDY
HEIDI PARKER
JILL WHITE

TO: City Council
FROM: Karen Snider – Mayor
SUBJECT: Mayor’s Report
DATE: June 2, 2025

As much as I enjoy celebrating holidays, I always struggle with Memorial Day. It is a federal holiday in the United States to honor and remember the men and women who died while serving in the U.S. military. It’s a time for reflection on their sacrifice and a reminder of the price of freedom. I lived on Camp Pendleton in California for almost three years and I learned the importance of taking some time during that day to actually respect and honor those who gave their lives for us so we could have cookouts with our loved ones and friends.

Councilor Kish and I attended the Michigan Municipal League’s Elected Officials Academy Advanced Summit regarding Leadership Development. It was held May 16-17 in Bay City. The topics taught were Council-Manager Relationships, Civility & Collaborative Leadership, Strategic Coalition Building, Thriving Communities and Mediation Tools for Election Officials (namely techniques for conflict resolution).

On May 19, 2025, I attended the Caro Rotary meeting. The program was presented by Jon Ramirez, Director of Tuscola County Central Dispatch (TCCD) 911. It is an independent department of Tuscola County. They service about 53,826 residents within Tuscola County. I did not know that TCCD does not receive any funding from Tuscola County and is a 24/7 operation with 10 employees. The TCCD receives \$2.03 from every cellphone and landline registered in Tuscola County. That amount has not changed since 2013. The part that disturbs me the most is that 911 is mandated in the State of Michigan and if a county cannot afford to continue the service, the services will be sent to another county. That will slow down response times and who knows what else. No Rotary meeting was held on May 26th inasmuch as it was Memorial Day.

I attended the Parks and Recreation meeting on May 20, 2025.

The Tuscola Economic Development Corp was cancelled for May 27, 2025. Hopefully there will be a meeting in June.

The Caro Chamber of Commerce 35th Annual Cars and Crafts event will be held June 6-7, 2025. They are kicking Friday off with food concessions in the “food court” area between the courthouse and Continental Rental. Many fun events are planned and the 35th Annual Car, Bike & Big Rig Show, DJ entertainment and numerous family activities. Sounds like a fantastic fun weekend. Can’t wait. Contact Caro Chamber of Commerce to get more information regarding the event.

Just a reminder that a Caro Dam meeting is going to be held on June 10, 2025, at 6:30 pm in the back room of the Brentwood restaurant. The event is being co-hosted by the Tuscola County Economic Development Corporation, EDC and the Great Lakes Fishery Commission.

CITY OF CARO

CITY MANAGER
SCOTT R. CZASAK
CITY CLERK
RITA PAPP
CITY TREASURER
TAMMY RIES
CITY ATTORNEY
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MAYOR
KAREN SNIDER
CITY COUNCIL
EMILY CAMPBELL
GREGORY HUTCHISON
CHARLOTTE KISH
DOREEN OEDY
HEIDI PARKER
JILL WHITE

MEMORANDUM

TO: Caro City Council
FROM: City Manager Scott R. Czasak
DATE: Wednesday, May 28, 2025
RE: City Manager's Report

Members of the Caro City Council,

The unseasonably cool May has required a bit of shuffling of activities here in Caro, but now that we are post-Memorial Day the temperatures are starting to rise and we can begin to enjoy a slightly delayed summer here in Caro!

As Council is aware, we had to delay the 5th Annual Summer Kick-Off to June 4 at 5:00 p.m. due to weather conditions on the originally planned date. I am happy to report our Parks and Recreation Superintendent Carrie Will was able to get everything rescheduled fairly quickly and painlessly for the party to go on, however, in the interest of the weather the DPW did turn the splash pad on the Friday before Memorial Day. There are many great events planned for the summer with Parks and Recreation including late night splash pad events, club activities around disc golf, volleyball, and Gagaball, three movie nights, and much more!

The parking lot project at the old Police Station location is progressing nicely, all of the concrete work is done and as of this writing we are waiting a few days for the concrete to set before beginning the asphalt work on the bulk of the parking lot. With any luck the project should be complete by mid-June. The sidewalk projects were delayed a week by weather as well, but should be well underway by the time of the Council meeting. Lastly, by the smell of paint in City Hall the bathroom remodel is well underway and should also reach completion in June.

In addition to my usual meetings with staff, residents, business interests and Rotary attendance I attended a virtual discussion about the overburdened status for State Revolving Fund calculations. As Caro has obtained overburdened status on our past applications, ensuring we obtain these points is crucial to our continued efforts to successfully obtain funds from the Drinking Water State Revolving Fund.

Lastly, I am happy to announce I have brought on board an intern for the summer here in the office. His name is Christopher Cumper and he is a current student at Saginaw Valley State University where he is pursuing a pre-law education with studies in Policial Science. We have been brainstorming a number of learning activities around the office, as well as

ways for him to help us with a number of projects. One of the first activities I had him work on was research and initial development of a Public Participation Plan for the City of Caro, which is a requirement of the Redevelopment Ready Communities program. He has some experience participating in Cass City's development of their plan so he jumped in with both feet!

With the budget review process in the rearview mirror the month of June is one where we take the time to close the books on Fiscal Year 2024/2025 and get ready to dive into the projects included in the Fiscal Year 2025/2026 budget, I am already working on the RFP for engineering services for the Norman Street Project so we can hit the ground running. Once again, thank you to all of the Department Heads for their hard work and participation in the budget hearings, especially our City Treasurer Tammy Ries for all her hard work.

Get out and enjoy the long June days here in Caro!

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TO: City Council/City Manager
FROM: Rita Papp – City Clerk
SUBJECT: Clerk’s Report
DATE: June 2, 2025

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- Posted vacancy for Parks & Recreation Committee.
 - Posted vacancy for Planning Commission – filled. Another vacancy will be available.
 - Seasonal Workers for 2025. All seasonals have been hired. One is starting May 5, 2025 and three are starting June 16, 2025.
 - Working with Michigan Works Youth Work Experience Program to secure one individual to assist DDA Assistant and Parks & Recreation for 12 weeks in the summer. I have not received any communication yet.
 - Attended the Budget Workshop meetings, May 27, 2025.
 - Registered for MAMC Summer Conference, June 4-6, 2025. Clerk’s office will be unavailable from June 4-6, 2025 as Jana and I will be at the conference.
 - Received confirmation that Tuscola County will not have an August election in 2025.