

ISHPEMING CITY COUNCIL
Wednesday, June 17, 2026 at 6:00 p.m.
Ishpeming City Hall Council Chambers, 100 E. Division Street, Ishpeming MI (906) 485-1091

- 1. Call to Order**
- 2. Pledge of Allegiance**
- 3. Roll Call**
- 4. Approval of Agenda**
- 5. Public Comment** *(limit 5 minutes per person--to be used for general public comment or reserved for an agenda item)*
- 6. Manager Offer of Information**
- 7. Consent Agenda**
 - a. Minutes of Previous Meeting (May 13th and May 20th)
 - b. Approval of Disbursements
 - c. Confirm Mayor Appointment: Councilmember Claudia Demarest on the Parks and Rec Commission
 - d. Confirm Mayor Appointment: Councilmember Jason Chapman on the Planning Commission
 - e. Reappoint Lisa Petersen to a 4-year term on the Downtown Development Authority: Term Expiring 7/2030
- 8. Monthly Reports from Departments**
 - a. Monthly Financial Statement Report
 - i. Balance Sheets – All funds
 - ii. Monthly Detail – All funds
 - b. DPW Update
- 9. Public Hearings** *(limit 3 minutes per person)*
 - a. Easement for Negaunee Ishpeming Water Authority through Al Quaal
- 10. Unfinished Business**
 - a. First Quarter Budget Amendments 2026 (tabled from 5/20 Meeting)
 - b. Report to City Council on the Fiscal State of the City Presentations
 - i. Community Feedback
 - ii. Council Direction for the 2027 Budget
- 11. New Business**
 - a. Proclamation: November 3, 2026, Barnes-Hecker Day
 - b. Special Event Application(s)
 - i. Chalk Art Day: June 30, 2026
 - ii. Skate Park Grand Opening Event: July 2, 2026
 - iii. Ishpeming Firecracker 5K Fun Run or 1K Walk: July 4, 2026
 - c. St. Rocco-St. Anthony Society Request to Install Sidewalk at Al Quaal Pavilion
 - d. Purchase STImaging ViewScan5 Microfilm Scanner with Computer & Software for Library
 - e. Library Presentation for Sustainability
 - f. Skate Park Hours of Operation
 - g. Brasswire Solar Bid Award
 - h. Resolution #14-2026, Opposing State Legislation that would Preempt Local Zoning Authority Regarding Housing Development
 - i. Resolution #15-2026, Resolution for Payment-Reimbursement DWSRF #11
 - i. Revised Summary of Cost Breakdown – DWSRF Reimbursement #10
 - j. Payne and Dolan Fill Agreement DWSRF – Malton Road Dump Site
 - k. Payne and Dolan Fill Agreement DWSRF – Malton Road Old Landfill Site
 - l. First Reading of Ordinance 2-900, An Ordinance Regulating Conduct in Public Parks
 - m. Restated Wastewater Board Agreement
 - n. City Manager’s Contract Amendment
 - o. Proposed Special Council Meetings
 - i. June 24, 2026: 2027 Budget
 - ii. July 1, 2026: Bid Award for 2026 CWSRF – Sewer Improvements Project
 - iii. July 8, 2026: 2027 Budget
- 12. Mayor and Council Reports**
- 13. Manager’s Report**
- 14. Adjournment**


Randy Scholz
City Manager

1. CALL TO ORDER

The Special meeting of the Ishpeming City Council was held on Wednesday, May 13, 2026, in the Ishpeming City Hall Council Chambers. Mayor Pat Scanlon called the meeting to order at 6:00 p.m.

2. ROLL CALL

Present: Mayor Pat Scanlon, Council Members Brett Argall, Jason Chapman, Claudia Demarest, and Kurt Kipling (5). Also present was City Manager Randy Scholz and City Attorney Caroline Bridges.

3. APPROVAL OF AGENDA

A motion was made by Councilmember Jason Chapman, seconded by Councilmember Kurt Kipling, and carried unanimously to approve the agenda

4. PUBLIC COMMENT – no public comment

5. ITEMS OF BUSINESS

a. Proposed revisions to the Ishpeming City Charter

i. Sections 2.15-2.17

Section 2.15: proposed new language to add, “the council shall meet as soon as possible but no later than 15 calendar days”. Note: the council meeting will have to have a quorum when meeting.

Section 2.16: change the language from provided for the “filing” of vacancies to “filling” of vacancies; no changes were made to the proposed new language.

Section 2.17(a): proposed new language; a vacancy occurring on the Council or any elective City office shall be filled within “30 days” by a majority vote of the remaining Council members.

Section 2.17(b): proposed new language was added from section 2.16.

Section 2.17(c): proposed new language; if, for any reason, the Council fails to appoint a qualified person to fill a vacancy within the “30 days” as required by subsection (a), a qualified person shall be selected by the lot within “15: days after the vacancy is declared.

ii. Section 5.1(c) - All councilmembers agreed on the proposed new language.

iii. Sections 10.6(a)-(c)

Section 10.6(a): proposed new language; for purchases of expenditures in the amount of “\$8,000” or less.

Section 10.6(b): proposed new language; for purchases or expenditures which exceed the sum of “8,001” but which are equal to or less than “\$25,000”.

Section 10.6(c): proposed new language; for purchases or expenditures which exceed the sum of “\$25,000”.

A motion was made by Councilmember Jason Chapman, seconded by Councilmember Kurt Kipling, carried unanimously to make the proposed changes to the City Charter.

A discussion took place for the new proposed language to be completed and sent to the State to be put on the November ballot by July 28, 2026. This is the County’s deadline for ballot proposal language.

iv. Other proposed revisions from Council

Councilmember Claudia Demarest proposed new language to the Ishpeming City Charter, Section 2.10 Elections on page 7; proposed new language to include, no person shall be qualified to hold, nor be eligible for election to, any elective City office unless that person is a registered and qualified elector and resident of the City of Ishpeming, “who has resided within the City of Ishpeming for one year”.

A motion was made by Councilmember Kurt Kipling, seconded by Councilmember Brett Argall, carried unanimously to accept the new proposed language to Charter, Section 2.10 Elections.

Ishpeming City Council Special Proceedings: May 13, 2026
Ishpeming, MI 49849

Councilmember Brett Argall brought to attention how do you make the residential determination. After discussion, the council determined that the residential determination would be from the date of the voter registration.

Councilmember Kurt Kipling approved the motion to accept this proposed new language with the addition of the residential determination, councilmember Jason Chapman seconded the motion, motion carried unanimously.

b. Payne and Dolan Fill Agreement DWSRF – Malton Road Dump Site

Jake Roberts reviewed the Payne and Dolan Fill Agreement at the Malton Road Dump Site; proposed to change the language to “12,000 cubic yards” instead of 25,000 cubic yards.

A motion was made by Councilmember Jason Chapman, seconded by Councilmember Claudia Demarest, carried unanimously to accept the Payne and Dolan Fill Agreement – Malton Road Dump Site with the proposed language changes.

c. Lindberg and Sons Fill Agreement DWSRF - Malton Road Dump Site

Jake Roberts reviewed the Lindberg and Sons Fill Agreement at the Malton Road Dump Site; proposed to change the language to “12,000 cubic yards” instead of 25,000 cubic yards.

A motion was made by Councilmember Jason Chapman, seconded by Councilmember Brett Argall and carried unanimously to accept the Lindberg and Sons Fill Agreement at the Malton Road Dump Site with the proposed language changes.

d. Lindberg and Sons Fill Agreement DWSRF – Water Tower Dump Site

A motion was made by Councilmember Jason Chapman, seconded by Councilmember Brett Argall, and carried unanimously to approve the Lindberg and Sons Fill Agreement at the Water Tower Dump Site.

e. Approve granting easement for Negaunee Ishpeming Water Authority through Al Quaal and schedule a Public Hearing

A motion was made by Councilmember Claudia Demarest, seconded by Councilmember Jason Chapman, and carried unanimously to approve moving forward with granting the easement for the Negaunee Ishpeming Water Authority through Al Quaal.

A Public Hearing will be held at the next regular Council Meeting in June.

6. ADJOURNMENT

At 6:40p.m., a motion was made by Councilmember Chapman, seconded by Councilmember Argall, and carried unanimously to adjourn.

Emilie Stack, City Clerk

1. CALL TO ORDER

The regular meeting of the Ishpeming City Council was held on Wednesday, May 20, 2026, in the Ishpeming City Hall Council Chambers. Mayor Pro Tem Kurt Kipling called the meeting to order at 6:00 p.m.

2. PLEDGE OF ALLEGIANCE

3. ROLL CALL

Present: Mayor Pro Tem Kurt Kipling, Council Members Claudia Demarest, and Jason Chapman. (3). Absent: Mayor Pat Scanlon and Councilmember Brett Argall (2). Also, present was City Manager Randy Scholz and City Attorney Caroline Bridges.

4. APPROVAL OF AGENDA

A motion was made by Councilmember Claudia Demarest seconded by Councilmember Jason Chapman and carried unanimously to approve the agenda as presented with amendments to the agenda to include three additional items: Section 19 Amendments, Audit Engagement Letters, and two Fill Agreements.

5. PUBLIC COMMENT

John Korsman, 107 W. Ridge St.: provided a hand-out with a Statement to the City Council requesting the City to reimburse costs associated with a sewer main/pipe issue.

Christopher Germain, Lake Superior Community Partnership (LSCP), brought his successor Natalie Chmiko. Christopher will be with LSCP for the next three weeks. Natalie introduced herself; she will be the new CEO of LSCP, expressed her excitement about working with the city and provided a brief overview of her background.

Bill Anderson, 100 E. Barnum St.: expressed that he would like to see the proposed City Charter language revisions in the council packet(s) prior to the meetings more in advance so the public could have more time to state their thoughts, comments, and concerns.

Mary Ellen Peterson, E. New York St. Apartments: looking for more information about the road closures, construction projects by her home The DPW Director will follow-up.

6. MANAGER OFFER OF INFORMATION – nothing to report

7. CONSENT AGENDA

- a. Minutes of Previous Meeting (April 15th pm and April 30th, Closed Sessions: April 15th and April 30th)
- b. Approval of Disbursements
- c. Declare Miscellaneous Furnishing at Library as Surplus

A motion was made by Councilmember Jason Chapman seconded by Councilmember Claudia Demarest, carried unanimously to approve the consent agenda as presented.

8. MONTHLY REPORTS FROM DEPARTMENTS

a. Monthly Financial Statement Report

i. Balance Sheets – All funds

ii. Monthly Detail – All funds

iii. Section 19 Amendments

Grey Getschow presented the Financial Reports reviewing the Revenue and Expenditure Report Period Ending 04/30/2026, each Balance Sheet Period Ending 4/30/2026, and reviewed the Section 19 Amendments.

A motion was made by Councilmember Jason Chapman, seconded by Councilmember Claudia Demarest, carried unanimously to accept the financial reports as presented.

b. DPW Update

Jake Roberts reviewed the two construction projects that are underway.

c. Police Department Update

Chad Radabaugh reviewed call services; gave a reminder about picking up miscellaneous debris. More traffic grants have been received.

9. PUBLIC HEARINGS – There was none.

10. UNFINISHED BUSINESS – There was none.

11. NEW BUSINESS

a. Special Event Application

- i. Marquette County Walk for Hope: September 19, 2026
- ii. Marquette Marathon: September 5, 2026
- iii. Shelly's Rainbow Bar and Temporary Liquor License: July 3, 4, 5, 2026

A motion was made by Councilmember Claudia Demarest, seconded by Councilmember Jason Chapman, and carried unanimously to approve all three special event applications as presented.

b. First Quarter Budget Amendments 2026

Grey Getschow reviewed the First Quarter Budget Amendments. Grey is looking for council recommendations for the major streets, local streets, public improvement, and sewer funds.

A motion was made by Councilmember Claudia Demarest, seconded by Councilmember Jason Chapman, and carried unanimously to table the budget amendments until the next regular council meeting held in June.

c. Resolution #13-2026, Fire Equipment Bond no longer being levied

Grey Getschow presented Resolution #13-2026, Fire Equipment Bond.

A motion was made by Councilmember Jason Chapman, seconded by Councilmember Claudia Demarest, and carried unanimously to approve Resolution #13-2026, the Fire Equipment bond to no longer be levied.

d. Fiscal State of the City

Grey Getschow presented the Fiscal State of the City. Randy Scholz and Grey Getschow will be providing the Fiscal State of the City presentation to the community, May 27th and May 28th. Information about the times and locations are available on the City's website. This will be a time to hear input from residents.

Millage proposals were discussed.

e. Declare Police Department Detective Vehicle as Surplus

A motion was made by Councilmember Claudia Demarest, seconded by Councilmember Jason Chapman, and carried unanimously to declare the Police Department Detective Vehicle as surplus.

f. Declare DPW Equipment as Surplus: Elgin Sweeper (393); Case Backhoe (342); Jack Hammer Attachment

A motion was made by Councilmember Jason Chapman, seconded by Councilmember Claudia Demarest, carried unanimously to declare the DPW equipment as surplus as presented.

g. Additions/Amendments to Traffic Control Orders per Uniform Traffic Control Code

Cathy Smith reviewed the additions and removals in the traffic control orders.

A motion was made by Councilmember Jason Chapman, seconded by Councilmember Claudia Demarest, carried unanimously to accept the additions/amendments to the Traffic Control Orders as presented.

h. Second Reading of Amendment to Ordinance 8-100, Zoning Ordinance: Text Amendment – Duplex Definitions and Section 19.1(B)(2)

Attorney Caroline Bridges reviewed the Amendment to Ordinance 8-100, Zoning Ordinance stating there were no changes to the ordinance since the first reading.

A motion was made by Councilmember Claudia Demarest, seconded by Councilmember Jason Chapman, carried unanimously to approve the Amendment to Ordinance 8-100, Zoning.

i. Second Reading of Amendment to Ordinance 4-1100, Open Burning

Attorney Caroline Bridges reviewed the Amendment to Ordinance 4-1100, Opening Burning stating the packet has the text changes that were made since the first reading; these changes are highlighted in red.

A motion was made by Councilmember Jason Chapman, seconded by Councilmember Claudia Demarest, carried unanimously to approve the Amendment to Ordinance 4-1100, Open Burning with the text changes.

j. Second Reading of Amendment to Ordinance 3-800, Special Events

A motion was made by Councilmember Claudia Demarest, seconded by Councilmember Jason Chapman, carried unanimously to approve the Amendment to Ordinance 3-800, Special Events.

k. Rescind Policy #406, Special Events Policy

A motion was made by Councilmember Jason Chapman, seconded by Councilmember Claudia Demarest, carried unanimously to rescind Policy #406, Special Events.

l. Approve Filing Suit on Two Blighted Properties

Attorney Caroline Bridges stated there is only one property listed to filing suit; reviewed the next steps for filing suit on the one property.

A motion was made by Councilmember Claudia Demarest, seconded by Councilmember Jason Chapman, and carried unanimously to approve filing suit on the one blighted property as presented.

m. Approve City Charter Amendment Language for Ballot

Attorney Caroline Bridges reviewed the four resolutions to the City Charter Language and Ballot Language. Attorney Bridges stated that Council would be motioning to approve the ballot language as presented in the packet.

A motion was made by Councilmember Jason Chapman, seconded by Councilmember Claudia Demarest, and carried unanimously to approve the ballot language and the resolution to the Charter of the City of Ishpeming, Section 2.15-2.17.

A motion was made by Councilmember Jason Chapman, seconded by Councilmember Claudia Demarest, and carried unanimously to approve the ballot language and the resolution to the Charter of the City of Ishpeming, Section 10.6 (a) – (c) (Purchasing Procedure).

A motion was made by Councilmember Jason Chapman, seconded by Councilmember Claudia Demarest, and carried unanimously to approve the ballot language and the resolution to the Charter of the City of Ishpeming, Section 5.1 (c) (Manager Residency Requirement).

A motion was made by Councilmember Jason Chapman, seconded by Councilmember Claudia Demarest, and carried unanimously to approve the ballot language and the resolution to the Charter of the City of Ishpeming, Section 2.10 (Qualifications for Elective City Offices).

o. Audit Engagement Letters – Anderson, Tackman & Company (new addition to the agenda)

Grey Getschow reviewed the Audit Engagement letters for Anderson, Tackman & Company.

A motion was made by Councilmember Claudia Demarest, seconded by Councilmember Jason Chapman, and carried unanimously to approve the Anderson, Tackman & Company Audit Engagement Letters.

p. Fill Agreements - Malton Road Agreements (new addition to the agenda)

Jake reviewed two Fill Agreements from the Malton Road Old Landfill Site; one with Payne and Dolan and the other with Linderberg and Sons.

A motion was made by Councilmember Claudia Demarest, seconded by Councilmember Jason Chapman, and carried unanimously to approve the Malton Road Old Landfill Site Fill Agreement with Payne and Dolan.

A motion was made by Councilmember Jason Chapman, seconded by Councilmember Claudia Demarest, and carried unanimously to approve the Malton Road Old Landfill Site Fill Agreement with Lindberg and Sons.

12. MAYOR AND COUNCIL REPORTS

Cathy Smith reviewed Councilmember Brett Argall's Council Report as presented in the packet.

Council Member Jason Chapman has had several convos with elected officials regarding additional funding sources for the city. Had an open Coffee Hour for residents along with City Manager, Randy Scholz and Councilmember Claudia Demarest. Provided a thank you to Cathy Smith for her dedication to the city.

Councilmember Claudia Demarest attended the Parks and Rec meeting and the Open House for the Road Projects. Also provided a thank you to Cathy Smith for her 11 years of service.

Councilmember Kurt Kipling provided a thank you to Cathy Smith for her long hours and dedication to serving the city. Attended the Open House for Construction and observed the utilization of the Skate Park; happy to see the use it is getting from individuals of all ages. Provided with a construction season reminder and street cleaning is underway.

13. MANAGER'S REPORT

Manager Scholz briefly reviewed his manager's report presented in the packet; stated that he would like to offer his time to Cathy Smith to give a farewell statement. Cathy thanked everyone and gave a farewell.

14. ADJOURNMENT

At 7:59 p.m., a motion was made by Councilmember Jason Chapman, seconded by Councilmember Claudia Demarest, and carried unanimously to adjourn.

Emilie Stack, City Clerk/HR Manager

Check Date	Check	Vendor Name	Amount
Bank AP COMMON - POOLED CASH			
05/05/2026	114173 (E)	WESTERN MICH. HEALTH INS. POOL	49,860.01
05/05/2026	130471	ALL-LIFT SYSTEMS	1,000.00
05/05/2026	130472	AMAZON BUSINESS	198.06
05/05/2026	130473	COOPER OFFICE EQUIPMENT, INC.	60.00
05/05/2026	130474	CORE & MAIN LP	842.00
05/05/2026	130475	CROSSROADS TRUCK REPAIR	56.00
05/05/2026	130476	EMILY CUMMINGS	250.00
05/05/2026	130477	FABICK CAT	746.66
05/05/2026	130478	FOX NEGAUNEE	326.95
05/05/2026	130479	HARBOR FREIGHT	269.99
05/05/2026	130480	HARRIS AUTO PARTS, INC.	460.77
05/05/2026	130481	IMPERIAL DADE	340.47
05/05/2026	130482	INGRAM LIBRARY SERVICES	748.42
05/05/2026	130483	JACKSON'S HARDWARE	23.65
05/05/2026	130484	LAWSON PRODUCTS, INC	73.21
05/05/2026	130485	LINCOLN NATIONAL LIFE INSURANCE COM	847.70
05/05/2026	130486	MARQ CO FIREFIGHTERS ASSC	930.00
05/05/2026	130487	MENARD'S	159.97
05/05/2026	130488	MES SERVICE COMPANY LLC	570.07
05/05/2026	130489	MI ASSOCIATION OF PLANNING	775.00
05/05/2026	130490	MICHIGAN WATER ENVIRONMENT ASSOC.	345.00
05/05/2026	130491	POMASL FIRE EQUIPMENT	134.53
05/05/2026	130492	POMASL FIRE EQUIPMENT	790.25
05/05/2026	130493	POMP'S TIRE SERVICE, INC.	201.80
05/05/2026	130494	SHOLANDER DRIVER TESTING, LLC.	180.00
05/05/2026	130495	STATE OF MICHIGAN - MDOT	1,089.40
05/05/2026	130496	SUPERIORLAND LIBRARY	3,499.43
05/05/2026	130497	THE OFFICE PLANNING GROUP	1,849.99
05/05/2026	130498	VESTIS	125.61
05/05/2026	130499	VESTIS	97.97
05/05/2026	130500	VSP INSURANCE CO.	852.70
05/05/2026	130501	WILDERNESS SPORT SHOP	6,231.00
05/11/2026	130502	BRESE BERNARD III	129.72
05/11/2026	130503	ACE HARDWARE	282.83
05/11/2026	130504	AMAZON BUSINESS	587.50
05/11/2026	130505	BARAGA TELEPHONE COMPANY	29.96
05/11/2026	130506	BEACON ATHLETICS	1,134.40
05/11/2026	130507	BLACKSTONE PUBLISHING	108.77
05/11/2026	130508	CATTRON'S LUMBER & BLDG	70.78
05/11/2026	130509	CENGAGE LEARNING	32.80
05/11/2026	130510	CORE & MAIN LP	7,714.28
05/11/2026	130511	DEMCO EDUCATION CORP.	273.48
05/11/2026	130512	FABICK CAT	254.65
05/11/2026	130513	GREAT LAKES GLASS AND CALIBRATION	655.00
05/11/2026	130514	HARBOR FREIGHT	363.95
05/11/2026	130515	HARRIS AUTO PARTS, INC.	2,001.08
05/11/2026	130516	VOID	0.00
05/11/2026	130517	IMPERIAL DADE	1,403.44
05/11/2026	130518	INGRAM LIBRARY SERVICES	370.95
05/11/2026	130519	JACKSON'S HARDWARE	7.99
05/11/2026	130520	MENARD'S	416.86
05/11/2026	130521	MILLER-BRADFORD & RISBERG	432.65
05/11/2026	130522	O'REILLY	15.50
05/11/2026	130523	O.K. INDUSTRIAL SUPPLY	647.87
05/11/2026	130524	O.K. RENTAL	55.00
05/11/2026	130525	RANDY SCHOLZ	603.93
05/11/2026	130526	TWEET-GAROT MECHANICAL, INC.	20,667.80
05/11/2026	130527	U.P. CONCRETE PIPE CO.	771.64
05/11/2026	130528	U.P. ENGINEERS & ARCHITECTS, INC	17,927.50
05/11/2026	130529	U.P. POWER COMPANY	4,586.61
05/11/2026	130530	VERTIZON WIRELESS	522.78
05/11/2026	130531	VESTIS	158.19
05/11/2026	130532	WELLS FARGO FINANCIAL LEASING	128.30
05/11/2026	130533	WILLIAM JAMERSON	300.00
05/12/2026	114174 (E)	SEMCO ENERGY	5,821.88
05/14/2026	130534	ACE HARDWARE	125.94
05/14/2026	130535	AMAZON BUSINESS	612.69
05/14/2026	130536	BOOK PAGE	438.00
05/14/2026	130537	BRIDGES & BRIDGES	4,151.63
05/14/2026	130538	CATTRON'S LUMBER & BLDG	14.65
05/14/2026	130539	CENGAGE LEARNING	88.00
05/14/2026	130540	COOPER OFFICE EQUIPMENT, INC.	504.15
05/14/2026	130541	CORE & MAIN LP	7,714.06
05/14/2026	130542	CRANE ENGINEERING SALES INC	56,207.18
05/14/2026	130543	CROSSROADS TRUCK REPAIR	450.00
05/14/2026	130544	DSC COMMUNICATIONS	1,278.40
05/14/2026	130545	EASTWEST BOOKS	143.94
05/14/2026	130546	GLOBE PRINTING	300.00

Check Date	Check	Vendor Name	Amount
05/14/2026	130547	H & L MESABI	1,134.00
05/14/2026	130548	HARRIS AUTO PARTS, INC.	288.50
05/14/2026	130549	INGRAM LIBRARY SERVICES	607.80
05/14/2026	130550	ISHPEMING AREA JOINT WASTEWATER FAC	115.00
05/14/2026	130551	ISHPEMING CONCRETE	524.00
05/14/2026	130552	JACKSON'S HARDWARE	99.49
05/14/2026	130553	KIESLER POLICE SUPPLY	823.62
05/14/2026	130554	LOOKOUT BOOKS	135.82
05/14/2026	130555	MARQUETTE REGIONAL HISTORY CENTER	100.00
05/14/2026	130556	MARSHFIELD MEDICAL CENTER	151.50
05/14/2026	130557	MENARD'S	338.74
05/14/2026	130558	MICHIGAN MUNICIPAL LEAGUE	6,786.00
05/14/2026	130559	MICHIGAN SCIENCE CENTER	300.00
05/14/2026	130560	MIKE BEAUCHAMP	88.12
05/14/2026	130561	MULLINS SERVICE, LLC	860.00
05/14/2026	130562	NANA ANN'S MASSAGE & WELLNESS	917.54
05/14/2026	130563	NARTEC, INC.	268.97
05/14/2026	130564	NEGAUNEE-ISHPEMING WATER	42,983.98
05/14/2026	130565	O'REILLY	268.76
05/14/2026	130566	O.K. INDUSTRIAL SUPPLY	560.09
05/14/2026	130567	O.K. RENTAL	345.39
05/14/2026	130568	PAYNE & DOLAN, INC.	3,240.55
05/14/2026	130569	RADIO RESULTS NETWORK	599.00
05/14/2026	130570	RANGE TELECOMMUNICATIONS	283.15
05/14/2026	130571	REMY BATTERY CO. INC.	564.00
05/14/2026	130572	STAMPEDE FEED	119.00
05/14/2026	130573	STERICYCLE, INC.	553.70
05/14/2026	130574	TRANSUNION RISK AND ALTERNATIVE	100.00
05/14/2026	130575	UNIQUE MANAGEMENT SERVICES, INC	81.55
05/14/2026	130576	UTILITY SERVICE CO., INC.	6,920.75
05/14/2026	130577	VESTIS	220.00
05/22/2026	130578	906 TECHNOLOGIES	3,810.40
05/22/2026	130579	ACE HARDWARE	28.78
05/22/2026	130580	AMAZON BUSINESS	858.22
05/22/2026	130581	BELL PHYSICIAN PRACTICES	435.00
05/22/2026	130582	BEST EQUIPMENT CO. INC	1,210.00
05/22/2026	130583	BRADLEY WOOTKE	186.40
05/22/2026	130584	BRIGHT STAR CHILDRENS THEATRE, LLC	495.00
05/22/2026	130585	CALUMET MACHINE	2,395.00
05/22/2026	130586	CATTRON'S LUMBER & BLDG	99.96
05/22/2026	130587	GREY GETSCHOW	357.00
05/22/2026	130588	HIGHLINE	473.80
05/22/2026	130589	HYDRO CORP, LLC	821.62
05/22/2026	130590	ISHPEMING AREA JOINT WASTEWATER FAC	65,633.09
05/22/2026	130591	ISHPEMING TOWNSHIP	80.00
05/22/2026	130592	MARQUETTE CO SOLID WASTE	67,514.94
05/22/2026	130593	NORTH COUNTRY DISPOSAL	32,084.98
05/22/2026	130594	NORTHLAND LAWN, SPORT & EQPT.	111.21
05/22/2026	130595	NORWAY SPRINGS	38.00
05/22/2026	130596	O.K. INDUSTRIAL SUPPLY	139.80
05/22/2026	130597	O.K. RENTAL	1,548.85
05/22/2026	130598	PARTRIDGE CREEK FARM	11,795.83
05/22/2026	130599	PENINSULA FIBER NETWORK LLC.	579.39
05/22/2026	130600	SPECTRUM BUSINESS	148.41
05/22/2026	130601	TELNET WORLDWIDE, INC.	242.30
05/22/2026	130602	THE MINING JOURNAL	928.00
05/22/2026	130603	U.P. POWER COMPANY	10,325.64
05/22/2026	130604	VERIZON WIRELESS	40.04
05/22/2026	130605	WILLEY'S TIRE SHOP	25.00
05/27/2026	130606	ETHAN CORP	25.52
05/27/2026	130607	JACKLIN STEEL SUPPLY CO.	777.80

AP TOTALS:

Total of 139 Checks:	488,032.34
Less 1 Void Checks:	0.00
Total of 138 Disbursements:	488,032.34

Bank PY PAYROLL - POOLED CASH

05/12/2026	316 (E)	HEALTH EQUITY	2,500.00
05/21/2026	317 (E)	HEALTH EQUITY	1,250.00

PY TOTALS:

Total of 2 Checks:	3,750.00
Less 0 Void Checks:	0.00
Total of 2 Disbursements:	3,750.00

06/11/2026 06:13 PM
User: GRANT
DB: Ishpeming

CHECK REGISTER FOR CITY OF ISHPEMING
CHECK DATE FROM 05/01/2026 - 05/31/2026

Page: 3/3

Check Date	Check	Vendor Name	Amount
Bank T&A TRUST & AGENCY			
05/11/2026	1130	BENJAMIN GRONVALL	225.00 V
05/11/2026	1131	BENJAMIN GRONVALL	225.00
05/27/2026	1132	ZACH JANDREAU	225.00

T&A TOTALS:

Total of 3 Checks:	675.00
Less 1 Void Checks:	225.00
Total of 2 Disbursements:	450.00

Bank TAX TAX CHECKING

05/14/2026	45253	CITY OF ISHPEMING - OTHER	464,674.93
05/14/2026	45254	DDA - CITY OF ISHPEMING	48,919.43
05/14/2026	45255	POLICE & FIRE RETIREMENT C/O CHARLE	48,647.32

TAX TOTALS:

Total of 3 Checks:	562,241.68
Less 0 Void Checks:	0.00
Total of 3 Disbursements:	562,241.68

REPORT TOTALS:

Total of 147 Checks:	1,054,699.02
Less 2 Void Checks:	225.00
Total of 145 Disbursements:	1,054,474.02

GL NUMBER	DESCRIPTION	YTD BALANCE		ACTIVITY FOR
		05/31/2026		MONTH 05/31/2026
		NORMAL	(ABNORMAL)	INCREASE (DECREASE)
Fund 101 - GENERAL FUND				
TAX REVENUE		1,726,708.46		291,781.78
LICENSES & PERMITS		25,518.75		16,401.35
STATE GRANTS		50,653.77		14,983.41
STATE REVENUE		191,456.80		22,361.80
FINES & FORFEITS		21,817.79		654.50
CHARGES FOR SERVICES		509,446.12		51,998.55
CONTRIBUTIONS		10,300.91		0.00
INTEREST & RENTS		12,535.97		0.00
LAND SALE & LEASES		1,561.84		0.00
REIMBURSEMENTS & INSURANCE PROCEEDS		22,326.51		16,200.00
TOTAL REVENUES		2,572,326.92		414,381.39
PERSONNEL SERVICES		1,395,500.29		264,756.99
EQUIPMENT & SUPPLIES		177,795.58		27,902.03
UTILITIES		101,325.12		26,138.04
OTHER SERVICES		54,348.51		12,955.95
PROFESSIONAL AND CONTRACT SERVICES		90,373.92		17,528.87
REPAIRS AND MAINTENANCE		56,640.12		24,136.02
LIABILITY INSURANCE		14,474.00		(15,131.00)
EQUIPMENT RENTALS		9,404.08		217.76
DEBT SERVICE		301,153.25		0.00
TOTAL EXPENDITURES		2,201,014.87		358,504.66
Fund 101 - GENERAL FUND:				
TOTAL REVENUES		2,572,326.92		414,381.39
TOTAL EXPENDITURES		2,201,014.87		358,504.66
NET OF REVENUES & EXPENDITURES		371,312.05		55,876.73
BEG. FUND BALANCE		730,457.63		
NET OF REVENUES/EXPENDITURES - 2025		(199,942.24)		
END FUND BALANCE		901,827.44		

GL NUMBER	DESCRIPTION	YTD BALANCE		ACTIVITY FOR
		05/31/2026		MONTH 05/31/2026
		NORMAL	(ABNORMAL)	INCREASE (DECREASE)
Fund 202 - MAJOR STREETS				
	STATE REVENUE	291,911.30		60,907.04
	INTEREST & RENTS	5,010.97		0.00
	TOTAL REVENUES	296,922.27		60,907.04
	PERSONNEL SERVICES	206,483.48		16,371.43
	EQUIPMENT & SUPPLIES	18,388.94		11,473.97
	PROFESSIONAL AND CONTRACT SERVICES	377.16		0.00
	EQUIPMENT RENTALS	212,777.59		11,871.79
	DEBT SERVICE	27,508.00		0.00
	TOTAL EXPENDITURES	465,535.17		39,717.19
Fund 202 - MAJOR STREETS:				
	TOTAL REVENUES	296,922.27		60,907.04
	TOTAL EXPENDITURES	465,535.17		39,717.19
	NET OF REVENUES & EXPENDITURES	(168,612.90)		21,189.85
	BEG. FUND BALANCE	982,412.19		
	NET OF REVENUES/EXPENDITURES - 2025	(349,901.72)		
	END FUND BALANCE	463,897.57		

GL NUMBER	DESCRIPTION	YTD BALANCE		ACTIVITY FOR
		NORMAL	(ABNORMAL)	MONTH 05/31/2026
		05/31/2026		INCREASE (DECREASE)
Fund 203 - LOCAL STREETS				
	STATE REVENUE	97,302.30		25,304.67
	INTEREST & RENTS	3,399.76		0.00
	TOTAL REVENUES	100,702.06		25,304.67
	PERSONNEL SERVICES	198,702.98		16,960.94
	EQUIPMENT & SUPPLIES	12,936.24		11,544.73
	PROFESSIONAL AND CONTRACT SERVICES	2,000.00		2,000.00
	EQUIPMENT RENTALS	190,251.98		16,467.48
	DEBT SERVICE	34,343.00		0.00
	TOTAL EXPENDITURES	438,234.20		46,973.15
Fund 203 - LOCAL STREETS:				
	TOTAL REVENUES	100,702.06		25,304.67
	TOTAL EXPENDITURES	438,234.20		46,973.15
	NET OF REVENUES & EXPENDITURES	(337,532.14)		(21,668.48)
	BEG. FUND BALANCE	828,422.57		
	NET OF REVENUES/EXPENDITURES - 2025	(228,747.73)		
	END FUND BALANCE	262,142.70		

GL NUMBER	DESCRIPTION	YTD BALANCE		ACTIVITY FOR
		05/31/2026		MONTH 05/31/2026
		NORMAL	(ABNORMAL)	INCREASE (DECREASE)
Fund 248 - DDA				
	TAX REVENUE	249,620.12		48,919.43
	CONTRIBUTIONS		50.00	50.00
	INTEREST & RENTS	6,598.79		0.00
	TOTAL REVENUES	256,268.91		48,969.43
	PERSONNEL SERVICES	24,016.04		3,129.92
	EQUIPMENT & SUPPLIES	21,797.00		599.00
	OTHER SERVICES	6,220.19		917.54
	PROFESSIONAL AND CONTRACT SERVICES	11,691.66		400.00
	EQUIPMENT RENTALS	172.64		172.64
	DEBT SERVICE	140,215.00		0.00
	TOTAL EXPENDITURES	204,112.53		5,219.10
Fund 248 - DDA:				
	TOTAL REVENUES	256,268.91		48,969.43
	TOTAL EXPENDITURES	204,112.53		5,219.10
	NET OF REVENUES & EXPENDITURES	52,156.38		43,750.33
	BEG. FUND BALANCE	849,558.06		
	NET OF REVENUES/EXPENDITURES - 2025	30,592.32		
	END FUND BALANCE	932,306.76		

GL NUMBER	DESCRIPTION	YTD BALANCE		ACTIVITY FOR
		NORMAL	(ABNORMAL)	MONTH 05/31/2026
		05/31/2026		INCREASE (DECREASE)
Fund 401 - PUBLIC IMPROVEMENT FUND				
	TAX REVENUE		547,563.01	93,079.67
	STATE GRANTS		500,000.00	0.00
	INTEREST & RENTS		5,611.28	0.00
	TOTAL REVENUES		<u>1,053,174.29</u>	<u>93,079.67</u>
	EQUIPMENT & SUPPLIES		37,764.80	11,195.52
	PROFESSIONAL AND CONTRACT SERVICES		188,459.08	31,587.05
	EQUIPMENT RENTALS		33,080.06	5,594.00
	DEBT SERVICE		43,515.00	0.00
	TRANSFERS OUT		6,000.00	0.00
	TOTAL EXPENDITURES		<u>308,818.94</u>	<u>48,376.57</u>
Fund 401 - PUBLIC IMPROVEMENT FUND:				
	TOTAL REVENUES		1,053,174.29	93,079.67
	TOTAL EXPENDITURES		<u>308,818.94</u>	<u>48,376.57</u>
	NET OF REVENUES & EXPENDITURES		744,355.35	44,703.10
	BEG. FUND BALANCE		663,288.41	
	NET OF REVENUES/EXPENDITURES - 2025		(795,394.79)	
	END FUND BALANCE		612,248.97	

GL NUMBER	DESCRIPTION	YTD BALANCE		ACTIVITY FOR
		05/31/2026		MONTH 05/31/2026
		NORMAL	(ABNORMAL)	INCREASE (DECREASE)
Fund 590 - SEWER FUND				
	FINES & FORFEITS		12,141.15	2,478.94
	CHARGES FOR SERVICES		666,442.25	161,098.28
	INTEREST & RENTS		29,776.97	0.00
	TOTAL REVENUES		708,360.37	163,577.22
	PERSONNEL SERVICES		158,206.25	27,992.89
	EQUIPMENT & SUPPLIES		13,357.31	4,008.72
	UTILITIES		9,161.62	3,021.14
	PROFESSIONAL AND CONTRACT SERVICES		512,783.30	74,198.66
	REPAIRS AND MAINTENANCE		1,802.35	0.00
	LIABILITY INSURANCE		21,280.00	0.00
	EQUIPMENT RENTALS		34.33	0.00
	DEBT SERVICE		69,463.55	0.00
	TOTAL EXPENDITURES		786,088.71	109,221.41
Fund 590 - SEWER FUND:				
	TOTAL REVENUES		708,360.37	163,577.22
	TOTAL EXPENDITURES		786,088.71	109,221.41
	NET OF REVENUES & EXPENDITURES		(77,728.34)	54,355.81
	BEG. FUND BALANCE		18,549,064.34	
	NET OF REVENUES/EXPENDITURES - 2025		733,744.61	
	END FUND BALANCE		19,205,080.61	

GL NUMBER	DESCRIPTION	YTD BALANCE		ACTIVITY FOR
		05/31/2026		MONTH 05/31/2026
		NORMAL	(ABNORMAL)	INCREASE (DECREASE)
Fund 591 - WATER FUND				
	STATE GRANTS	72,843.75		17,927.50
	FINES & FORFEITS	17,039.52		3,623.28
	CHARGES FOR SERVICES	943,646.00		229,834.19
	INTEREST & RENTS	15,267.01		0.00
	TOTAL REVENUES	1,048,796.28		251,384.97
	PERSONNEL SERVICES	284,110.69		57,788.26
	EQUIPMENT & SUPPLIES	49,843.91		28,399.27
	UTILITIES	24,280.85		5,576.93
	PROFESSIONAL AND CONTRACT SERVICES	393,434.82		126,363.09
	REPAIRS AND MAINTENANCE	1,802.35		0.00
	LIABILITY INSURANCE	18,620.00		0.00
	EQUIPMENT RENTALS	6,466.60		5,941.99
	DEBT SERVICE	56,106.31		0.00
	TOTAL EXPENDITURES	834,665.53		224,069.54
<hr/>				
Fund 591 - WATER FUND:				
	TOTAL REVENUES	1,048,796.28		251,384.97
	TOTAL EXPENDITURES	834,665.53		224,069.54
	NET OF REVENUES & EXPENDITURES	214,130.75		27,315.43
	BEG. FUND BALANCE	11,640,199.64		
	NET OF REVENUES/EXPENDITURES - 2025	6,896,517.54		
	END FUND BALANCE	18,750,847.93		

GL NUMBER	DESCRIPTION	YTD BALANCE		ACTIVITY FOR
		05/31/2026		MONTH 05/31/2026
		NORMAL	(ABNORMAL)	INCREASE (DECREASE)
Fund 596 - GARBAGE/RECYCLE				
	FINES & FORFEITS		4,697.66	1,117.48
	CHARGES FOR SERVICES		340,758.35	86,887.81
	INTEREST & RENTS		6,061.85	0.00
	TOTAL REVENUES		351,517.86	88,005.29
	PERSONNEL SERVICES		6,189.16	4,081.09
	EQUIPMENT & SUPPLIES		5,000.00	3,000.00
	UTILITIES		2,346.37	724.54
	PROFESSIONAL AND CONTRACT SERVICES		282,593.80	99,599.92
	LIABILITY INSURANCE		1,995.00	0.00
	TOTAL EXPENDITURES		298,124.33	107,405.55
Fund 596 - GARBAGE/RECYCLE:				
	TOTAL REVENUES		351,517.86	88,005.29
	TOTAL EXPENDITURES		298,124.33	107,405.55
	NET OF REVENUES & EXPENDITURES		53,393.53	(19,400.26)
	BEG. FUND BALANCE		546,889.32	
	NET OF REVENUES/EXPENDITURES - 2025		114,544.06	
	END FUND BALANCE		714,826.91	

GL NUMBER	DESCRIPTION	YTD BALANCE		ACTIVITY FOR
		05/31/2026		MONTH 05/31/2026
		NORMAL (ABNORMAL)		INCREASE (DECREASE)
Fund 732 - POLICE & FIRE RETIREMENT				
	TAX REVENUE		286,106.52	48,647.32
	CONTRIBUTIONS		20,430.69	5,250.95
	INTEREST & RENTS		571,352.91	200,337.96
	TOTAL REVENUES		877,890.12	254,236.23
	PERSONNEL SERVICES		218,048.73	45,472.01
	PROFESSIONAL AND CONTRACT SERVICES		15,780.77	2.84
	TOTAL EXPENDITURES		233,829.50	45,474.85
Fund 732 - POLICE & FIRE RETIREMENT:				
	TOTAL REVENUES		877,890.12	254,236.23
	TOTAL EXPENDITURES		233,829.50	45,474.85
	NET OF REVENUES & EXPENDITURES		644,060.62	208,761.38
	BEG. FUND BALANCE		5,206,882.35	
	NET OF REVENUES/EXPENDITURES - 2025		794,120.95	
	END FUND BALANCE		6,645,063.92	
	TOTAL REVENUES - ALL FUNDS		7,265,959.08	1,399,845.91
	TOTAL EXPENDITURES - ALL FUNDS		5,770,423.78	984,962.02
	NET OF REVENUES & EXPENDITURES		1,495,535.30	414,883.89
	BEG. FUND BALANCE - ALL FUNDS		39,997,174.51	
	END FUND BALANCE - ALL FUNDS		48,488,242.81	

Fund 101 GENERAL FUND

8(a)(i)

GL Number	Description	Balance
*** Assets ***		
101-000-002.001	SAVINGS-ISH FED COMM CU	448.60
101-000-002.002	SAVINGS-ISH FED COMM CU	6,048.45
101-000-002.003	SAVINGS-ISH FED COMM CU	4,946.84
101-000-002.302	SAVINGS-ACT 302 TRAINING	8,040.02
101-000-003.100	CD PEN BANK - MDEQ LTR OF CRED	33,000.00
101-000-003.202	CD - MBANK	15,000.00
101-000-004.000	PETTY CASH	1,100.00
101-000-009.000	CLAIM ON POOLED CASH	1,400,667.01
101-000-020.000	TAX RECEIVABLE - REAL	1,099,417.53
101-000-040.000	ACCOUNTS RECEIVABLE	50,838.84
101-000-084.701	DUE FROM TRUST & AGENCY	1,584.96
101-000-084.703	DUE FROM TAX COLLECTION	255,968.10
101-000-084.711	DUE FROM CEM. PERPETUAL CARE	175,559.96
101-000-084.712	DUE FROM CEMETERY CARE	25,306.73
101-000-085.703	INTEREST DUE FROM TAX COLLECTION	10,761.32
101-000-109.000	INVENTORY - ROAD MATERIALS	99,658.39
Total Assets		3,188,346.75
*** Liabilities ***		
101-000-209.000	ACCOUNTS PAYABLE	425,839.39
101-000-214.248	DUE TO DDA	335,224.47
101-000-214.703	DUE TO TAX COLLECTION	254.25
101-000-214.732	DUE TO POLICE & FIRE RETIREMEN	(14,000.00)
101-000-231.000	PAYROLL DEDUCTIONS PAYABLE	(11,149.17)
101-000-268.000	UNCLAIMED MONEY	(1,901.04)
101-000-270.000	TAXES LEVIED FOR SUBS. PERIOD	1,552,251.41
Total Liabilities		2,286,519.31
*** Fund Balance ***		
101-000-371.000	FD BAL- NONSPENDABLE INVENTORY	173,192.52
101-000-380.000	FUND BALANCE - COMMITTED	960.00
101-000-390.000	FUND BALANCE	556,305.11
Total Fund Balance		730,457.63
Beginning Fund Balance - 2025		743,493.85
Net of Revenues VS Expenditures - 2025		(199,942.24)
*2025 End FB/2026 Beg FB		530,515.39
Net of Revenues VS Expenditures - Current Year		371,312.05
Ending Fund Balance		901,827.44
Total Liabilities And Fund Balance		3,188,346.75

* Year Not Closed

Fund 151 CEMETERY TRUST FUND

GL Number	Description	Balance
*** Assets ***		
151-000-002.000	CASH - SAVINGS	452,247.43
151-000-003.507	CD - TRUNORTH	7,277.95
151-000-003.508	CD - TRUNORTH	11,716.88
151-000-003.509	CD - TRUNORTH	26,078.17
151-000-003.510	CD - TRUNORTH	23,511.64
151-000-003.513	CD - TRUNORTH	25,276.61
151-000-003.600	FAIR MARKET VALUE ADJUSTMENT	56.12
151-000-003.604	INVESTMENT-E.D. JONES	732,770.58
151-000-003.699	INVESTMENTS - EDWARD JONES	15,547.33
Total Assets		1,294,482.71
*** Liabilities ***		
151-000-214.101	DUE TO GENERAL FUND	175,559.96
Total Liabilities		175,559.96
*** Fund Balance ***		
151-000-391.000	FUND BALANCE - NON-EXPENDABLE	1,106,229.16
Total Fund Balance		1,106,229.16
Beginning Fund Balance - 2025		1,106,229.16
Net of Revenues VS Expenditures - 2025		10,396.32
*2025 End FB/2026 Beg FB		1,116,625.48
Net of Revenues VS Expenditures - Current Year		2,297.27
Ending Fund Balance		1,118,922.75
Total Liabilities And Fund Balance		1,294,482.71

* Year Not Closed

Fund 152 CEMETERY CARE FUND

GL Number	Description	Balance
*** Assets ***		
152-000-002.000	CASH - SAVINGS	75,722.56
152-000-003.503	CD - TRUNORTH	5,984.36
152-000-003.504	CD - TRUNORTH	5,994.28
152-000-003.603	INVESTMENT-E.D. JONES	96,936.52
Total Assets		184,637.72
*** Liabilities ***		
152-000-214.101	DUE TO GENERAL FUND	25,306.73
Total Liabilities		25,306.73
*** Fund Balance ***		
152-000-391.000	FUND BALANCE - NON-EXPENDABLE	157,274.18
Total Fund Balance		157,274.18
Beginning Fund Balance - 2025		157,274.18
Net of Revenues VS Expenditures - 2025		1,954.20
*2025 End FB/2026 Beg FB		159,228.38
Net of Revenues VS Expenditures - Current Year		102.61
Ending Fund Balance		159,330.99
Total Liabilities And Fund Balance		184,637.72

* Year Not Closed

Fund 202 MAJOR STREETS

GL Number	Description	Balance
*** Assets ***		
202-000-009.000	CLAIM ON POOLED CASH	517,020.80
202-000-040.000	ACCOUNTS RECEIVABLE	(14,246.63)
Total Assets		502,774.17
*** Liabilities ***		
202-000-209.000	ACCOUNTS PAYABLE	38,876.60
Total Liabilities		38,876.60
*** Fund Balance ***		
202-000-375.000	FUND BALANCE - RESTRICTED	982,412.19
Total Fund Balance		982,412.19
Beginning Fund Balance - 2025		982,412.19
Net of Revenues VS Expenditures - 2025		(349,901.72)
*2025 End FB/2026 Beg FB		632,510.47
Net of Revenues VS Expenditures - Current Year		(168,612.90)
Ending Fund Balance		463,897.57
Total Liabilities And Fund Balance		502,774.17

* Year Not Closed

Fund 203 LOCAL STREETS

GL Number	Description	Balance
*** Assets ***		
203-000-009.000	CLAIM ON POOLED CASH	309,854.28
Total Assets		309,854.28
*** Liabilities ***		
203-000-209.000	ACCOUNTS PAYABLE	47,711.58
Total Liabilities		47,711.58
*** Fund Balance ***		
203-000-375.000	FUND BALANCE - RESTRICTED	828,422.57
Total Fund Balance		828,422.57
Beginning Fund Balance - 2025		828,422.57
Net of Revenues VS Expenditures - 2025		(228,747.73)
*2025 End FB/2026 Beg FB		599,674.84
Net of Revenues VS Expenditures - Current Year		(337,532.14)
Ending Fund Balance		262,142.70
Total Liabilities And Fund Balance		309,854.28

* Year Not Closed

Fund 206 FIRE FUND

GL Number	Description	Balance
*** Assets ***		
206-000-009.000	CLAIM ON POOLED CASH	303,190.92
206-000-020.000	TAX RECEIVABLE	79,127.23
206-000-084.703	DUE FROM TAX COLLECTION	19,235.46
Total Assets		401,553.61
*** Liabilities ***		
206-000-270.000	TAXES LEVIED FOR SUBS. PERIOD	113,384.00
Total Liabilities		113,384.00
*** Fund Balance ***		
206-000-375.000	FUND BALANCE - RESTRICTED	193,853.53
Total Fund Balance		193,853.53
Beginning Fund Balance - 2025		193,853.53
Net of Revenues VS Expenditures - 2025		53,321.32
*2025 End FB/2026 Beg FB		247,174.85
Net of Revenues VS Expenditures - Current Year		40,994.76
Ending Fund Balance		288,169.61
Total Liabilities And Fund Balance		401,553.61

* Year Not Closed

Fund 211 FIREFIGHTER LONGEVITY

GL Number	Description	Balance
*** Assets ***		
211-000-009.000	CLAIM ON POOLED CASH	217,237.42
Total Assets		217,237.42
*** Fund Balance ***		
211-000-375.000	FUND BALANCE - RESTRICTED	208,082.54
Total Fund Balance		208,082.54
Beginning Fund Balance - 2025		208,082.54
Net of Revenues VS Expenditures - 2025		7,037.00
*2025 End FB/2026 Beg FB		215,119.54
Net of Revenues VS Expenditures - Current Year		2,117.88
Ending Fund Balance		217,237.42
Total Liabilities And Fund Balance		217,237.42

* Year Not Closed

Fund 214 SENIOR CENTER

GL Number	Description	Balance
*** Assets ***		
214-000-009.000	CLAIM ON POOLED CASH	55,345.15
Total Assets		55,345.15
*** Liabilities ***		
Total Liabilities		0.00
*** Fund Balance ***		
214-000-375.000	FUND BALANCE - RESTRICTED	31,345.15
Total Fund Balance		31,345.15
Beginning Fund Balance - 2025		31,345.15
Net of Revenues VS Expenditures - 2025		12,000.00
*2025 End FB/2026 Beg FB		43,345.15
Net of Revenues VS Expenditures - Current Year		12,000.00
Ending Fund Balance		55,345.15
Total Liabilities And Fund Balance		55,345.15

* Year Not Closed

Fund 220 LAKE BANCROFT

GL Number	Description	Balance
*** Assets ***		
220-000-009.000	CLAIM ON POOLED CASH	6,307.92
Total Assets		6,307.92
*** Liabilities ***		
Total Liabilities		0.00
*** Fund Balance ***		
220-000-385.000	FUND BALANCE - ASSIGNED	6,042.45
Total Fund Balance		6,042.45
Beginning Fund Balance - 2025		6,042.45
Net of Revenues VS Expenditures - 2025		204.12
*2025 End FB/2026 Beg FB		6,246.57
Net of Revenues VS Expenditures - Current Year		61.35
Ending Fund Balance		6,307.92
Total Liabilities And Fund Balance		6,307.92

* Year Not Closed

Fund 248 DDA

GL Number	Description	Balance
*** Assets ***		
248-000-003.601	INVESTMENT - E.D. JONES	18,000.82
248-000-009.000	CLAIM ON POOLED CASH	691,115.71
248-000-020.000	TAXES RECEIVABLE	143,699.01
248-000-060.000	NOTE RECEIVABLE	335,224.47
248-000-084.703	DUE FROM TAX COLLECTION	57,001.68
Total Assets		1,245,041.69
*** Liabilities ***		
248-000-209.000	ACCOUNTS PAYABLE	7,361.80
248-000-270.000	TAXES LEVIED FOR SUBS. PERIOD	305,373.13
Total Liabilities		312,734.93
*** Fund Balance ***		
248-000-373.000	FD BAL-NONSPENDABLE OTHER	521,460.32
248-000-390.000	FUND BALANCE	328,097.74
Total Fund Balance		849,558.06
Beginning Fund Balance - 2025		849,558.06
Net of Revenues VS Expenditures - 2025		30,592.32
*2025 End FB/2026 Beg FB		880,150.38
Net of Revenues VS Expenditures - Current Year		52,156.38
Ending Fund Balance		932,306.76
Total Liabilities And Fund Balance		1,245,041.69

* Year Not Closed

Fund 268 CARNEGIE LIBRARY SPEC FD

GL Number	Description	Balance
*** Assets ***		
268-000-009.000	CLAIM ON POOLED CASH	77,169.77
Total Assets		77,169.77
*** Liabilities ***		
268-000-209.000	ACCOUNTS PAYABLE	400.00
Total Liabilities		400.00
*** Fund Balance ***		
268-000-385.000	FUND BALANCE - ASSIGNED	58,502.43
Total Fund Balance		58,502.43
Beginning Fund Balance - 2025		58,502.43
Net of Revenues VS Expenditures - 2025		4,336.59
*2025 End FB/2026 Beg FB		62,839.02
Net of Revenues VS Expenditures - Current Year		13,930.75
Ending Fund Balance		76,769.77
Total Liabilities And Fund Balance		77,169.77

* Year Not Closed

Fund 271 LIBRARY STATE AID

GL Number	Description	Balance
*** Assets ***		
271-000-009.000	CLAIM ON POOLED CASH	(1,486.24)
Total Assets		(1,486.24)
*** Liabilities ***		
Total Liabilities		0.00
*** Fund Balance ***		
271-000-390.000	FUND BALANCE	(301.20)
Total Fund Balance		(301.20)
Beginning Fund Balance - 2025		(301.20)
Net of Revenues VS Expenditures - 2025		885.67
*2025 End FB/2026 Beg FB		584.47
Net of Revenues VS Expenditures - Current Year		(2,070.71)
Ending Fund Balance		(1,486.24)
Total Liabilities And Fund Balance		(1,486.24)

* Year Not Closed

Fund 369 BUILDING AUTHORITY

GL Number	Description	Balance
*** Assets ***		
369-000-009.000	CLAIM ON POOLED CASH	(56,470.81)
Total Assets		(56,470.81)
*** Liabilities ***		
Total Liabilities		0.00
*** Fund Balance ***		
369-000-390.000	FUND BALANCE	22,148.57
Total Fund Balance		22,148.57
Beginning Fund Balance - 2025		22,148.57
Net of Revenues VS Expenditures - 2025		0.00
*2025 End FB/2026 Beg FB		22,148.57
Net of Revenues VS Expenditures - Current Year		(78,619.38)
Ending Fund Balance		(56,470.81)
Total Liabilities And Fund Balance		(56,470.81)

* Year Not Closed

Fund 401 PUBLIC IMPROVEMENT FUND

GL Number	Description	Balance
*** Assets ***		
401-000-009.000	CLAIM ON POOLED CASH	702,762.92
401-000-020.000	TAXES RECEIVABLE	365,920.52
401-000-084.703	DUE FROM TAX COLLECTION	84,648.90
Total Assets		1,153,332.34
*** Liabilities ***		
401-000-209.000	ACCOUNTS PAYABLE	24,231.14
401-000-270.000	TAXES LEVIED FOR SUBS. PERIOD	516,852.23
Total Liabilities		541,083.37
*** Fund Balance ***		
401-000-375.000	FUND BALANCE - RESTRICTED	663,288.41
Total Fund Balance		663,288.41
Beginning Fund Balance - 2025		663,288.41
Net of Revenues VS Expenditures - 2025		(795,394.79)
*2025 End FB/2026 Beg FB		(132,106.38)
Net of Revenues VS Expenditures - Current Year		744,355.35
Ending Fund Balance		612,248.97
Total Liabilities And Fund Balance		1,153,332.34

* Year Not Closed

Fund 408 PARKS CONSTRUCTION FUND - TEAL LAKE RPG

GL Number	Description	Balance
*** Assets ***		
408-000-009.000	CLAIM ON POOLED CASH	(5,459.92)
408-452-131.000	LAND IMPROVEMENTS	22,463.94
Total Assets		17,004.02
*** Liabilities ***		
Total Liabilities		0.00
*** Fund Balance ***		
408-000-390.000	FUND BALANCE	(96,665.98)
Total Fund Balance		(96,665.98)
Beginning Fund Balance - 2025		(96,665.98)
Net of Revenues VS Expenditures - 2025		113,670.00
*2025 End FB/2026 Beg FB		17,004.02
Net of Revenues VS Expenditures - Current Year		0.00
Ending Fund Balance		17,004.02
Total Liabilities And Fund Balance		17,004.02

* Year Not Closed

Fund 410 PARTRIDGE CREEK COMPOST

GL Number	Description	Balance
*** Assets ***		
	Total Assets	<u>0.00</u>
*** Liabilities ***		
	Total Liabilities	<u>0.00</u>
*** Fund Balance ***		
410-000-390.000	FUND BALANCE	(84,160.34)
	Total Fund Balance	<u>(84,160.34)</u>
	Beginning Fund Balance - 2025	<u>(84,160.34)</u>
	Net of Revenues VS Expenditures - 2025	<u>84,160.34</u>
	*2025 End FB/2026 Beg FB	0.00
	Net of Revenues VS Expenditures - Current Year	0.00
	Ending Fund Balance	0.00
	Total Liabilities And Fund Balance	0.00

* Year Not Closed

Fund 472 SENIOR CTR CONSTRUCTION FUND - CDBG

GL Number	Description	Balance
*** Assets ***		
472-000-009.000	CLAIM ON POOLED CASH	10,441.55
Total Assets		10,441.55
*** Liabilities ***		
Total Liabilities		0.00
*** Fund Balance ***		
472-000-375.000	FUND BALANCE - RESTRICTED	10,002.04
Total Fund Balance		10,002.04
Beginning Fund Balance - 2025		10,002.04
Net of Revenues VS Expenditures - 2025		337.93
*2025 End FB/2026 Beg FB		10,339.97
Net of Revenues VS Expenditures - Current Year		101.58
Ending Fund Balance		10,441.55
Total Liabilities And Fund Balance		10,441.55

* Year Not Closed

Fund 510 BRASSWIRE CAMPGROUND FUND

GL Number	Description	Balance
*** Assets ***		
510-000-009.000	CLAIM ON POOLED CASH	(79,672.45)
510-000-131.000	LAND IMPROVEMENTS	307,300.59
510-000-133.000	ACCUM. DEPR. - LAND IMPROVEMENTS	(12,292.02)
Total Assets		215,336.12
*** Liabilities ***		
510-000-209.000	ACCOUNTS PAYABLE	127.87
510-000-219.590	DUE TO SEWER FUND	103,122.50
510-000-219.591	DUE TO WATER FUND	103,122.50
Total Liabilities		206,372.87
*** Fund Balance ***		
510-000-375.000	FUND BALANCE - RESTRICTED	3,868.56
Total Fund Balance		3,868.56
Beginning Fund Balance - 2025		3,868.56
Net of Revenues VS Expenditures - 2025		6,025.54
*2025 End FB/2026 Beg FB		9,894.10
Net of Revenues VS Expenditures - Current Year		(930.85)
Ending Fund Balance		8,963.25
Total Liabilities And Fund Balance		215,336.12

* Year Not Closed

Fund 590 SEWER FUND

GL Number	Description	Balance
*** Assets ***		
590-000-003.201	CD - MBANK/NEG SEWER	14,057.09
590-000-003.202	CD - MBANK/NEG SEWER	13,731.51
590-000-003.203	CD -MBANK/NEG SEWER	14,133.84
590-000-003.204	CD - MBANK/NEG SEWER	14,021.40
590-000-009.000	CLAIM ON POOLED CASH	2,998,567.39
590-000-012.000	CASH - BOND & INTEREST RESERVE CWS	300,532.18
590-000-014.000	CASH - REPAIR, REPL, & IMPROVE CWS	113,370.32
590-000-033.000	UTILITY BILLS RECEIVABLE	241,555.90
590-000-035.000	UNBILLED SEWER BILLS	285,875.50
590-000-040.000	ACCOUNTS RECEIVABLE	(285,875.50)
590-000-043.000	SPECIAL CHARGES RECEIVABLE	(7,870.78)
590-000-084.510	DUE FROM CAMPGROUND	103,122.50
590-000-084.703	DUE FROM TAX COLLECTION	7,707.05
590-000-148.000	VEHICLES & EQUIPMENT	653,331.49
590-000-149.000	ACCUM. DEPR.-VEHICLES & EQUIP.	(315,557.65)
590-000-154.000	MAINS & ACCESSORIES	81,345.00
590-000-155.000	ACCUM. DEPR.-SEWER SYSTEM	(17,280.00)
590-000-156.000	LEASED ASSETS	3,583,998.00
590-000-158.000	NEW SEWER LINES	17,220,915.69
590-000-159.000	ACCUM. DEPR.-NEW SEWER LINES	(13,183,626.36)
590-000-165.000	CONSTRUCTION IN PROGRESS	13,785,016.50
590-000-180.001	DOR - CHANGE IN PENSION INV	111,290.00
Total Assets		25,732,361.07
*** Liabilities ***		
590-000-209.000	ACCOUNTS PAYABLE	88,330.34
590-000-242.000	DUE TO CUSTOMER	(412.33)
590-000-251.000	INTEREST PAYABLE	9,119.00
590-000-280.000	NET PENSION LIABILITY	(150,078.00)
590-000-299.000	BOND PAYABLE	916,087.00
590-000-300.000	BOND PAYABLE	5,601,179.45
590-000-303.000	BONDS PAYABLE - CURRENT	63,055.00
Total Liabilities		6,527,280.46
*** Fund Balance ***		
590-000-353.000	CONTRIBUTIONS - IAJWWTB	1,776,428.45
590-000-354.000	CONTRIBUTIONS FROM FEDERAL	5,005,816.05
590-000-355.000	CONTRIBUTIONS FROM CUSTOMERS	328,505.00
590-000-395.000	RETAINED EARNINGS	12,184,604.31
590-000-395.280	RETAINED EARNINGS- NET PENSION	(746,289.47)
Total Fund Balance		18,549,064.34
Beginning Fund Balance - 2025		18,549,064.34
Net of Revenues VS Expenditures - 2025		733,744.61
*2025 End FB/2026 Beg FB		19,282,808.95
Net of Revenues VS Expenditures - Current Year		(77,728.34)
Ending Fund Balance		19,205,080.61
Total Liabilities And Fund Balance		25,732,361.07

* Year Not Closed

Fund 591 WATER FUND

GL Number	Description	Balance
*** Assets ***		
591-000-009.000	CLAIM ON POOLED CASH	1,045,894.74
591-000-011.000	CASH - O&M WATER SYST IMP	542,265.89
591-000-012.000	CASH - BOND & INTEREST RESERVE	280,000.00
591-000-013.000	CASH - 2017 BOND RESERVE	336,000.00
591-000-014.000	CASH - REPAIR, REPL, & IMPROVE	318,281.25
591-000-015.000	CASH - DWSRF REC	239,529.41
591-000-016.000	DWSRF SYS REP	63,000.00
591-000-016.001	DWSRF I&R	300,000.00
591-000-033.000	UTILITY BILLS RECEIVABLE	336,797.06
591-000-040.000	ACCOUNTS RECEIVABLE	(104,999.87)
591-000-043.000	SPECIAL CHARGES RECEIVABLE	(8,949.64)
591-000-084.510	DUE FROM CAMPGROUND	103,122.50
591-000-084.703	DUE FROM TAX COLLECTION	12,722.47
591-000-130.000	LAND	10,887.90
591-000-136.000	BUILDINGS	34,233.11
591-000-148.000	VEHICLES	382,789.62
591-000-152.101	MAINS & ACCESSORIES	16,853,191.67
591-000-152.103	METERS	18.00
591-000-153.000	ACCUM DEPREC - POWER & PUMPING	(4,272,037.73)
591-000-156.000	INVESTMENT-ISH/NEG JOINT WATER	3,507,323.12
591-000-165.000	CONSTRUCTION IN PROGRESS	14,324,605.65
591-000-180.001	DOR - CHANGE IN PENSION INVEST	219,588.00
Total Assets		34,524,263.15
*** Liabilities ***		
591-000-209.000	ACCOUNTS PAYABLE	186,328.30
591-000-242.000	DUE TO CUSTOMER	7,414.66
591-000-251.000	INTEREST PAYABLE	19,527.00
591-000-255.000	CUSTOMER DEPOSITS PAYABLE	255,639.15
591-000-260.000	ACCRUED SICK & VACATION	38,007.86
591-000-280.000	NET PENSION LIABILITY	553,959.00
591-000-299.000	BOND PAYABLE	8,811,596.00
591-000-300.000	BONDS PAYABLE	5,636,363.25
591-000-303.000	BONDS PAYABLE - CURRENT	264,580.00
Total Liabilities		15,773,415.22
*** Fund Balance ***		
591-000-355.000	CONTRIBUTIONS FROM CUSTOMERS	402,902.62
591-000-356.000	CONTRIBUTED CAPITAL-UDAG GRANT	101,250.00
591-000-357.000	CONTRIBUTED CAPITAL-PRIVATE	500,000.00
591-000-358.000	CONTRIBUTED CAPITAL	500,000.00
591-000-360.000	CONTRIBUTED CAPITAL	351,198.45
591-000-361.000	CONTRIBUTED CAPITAL-FEMA GRANT	262,328.00
591-000-395.000	RETAINED EARNINGS	11,124,658.42
591-000-395.280	RETAINED EARNINGS - NET PENSIO	(1,602,137.85)
Total Fund Balance		11,640,199.64
Beginning Fund Balance - 2025		11,640,199.64
Net of Revenues VS Expenditures - 2025		6,896,517.54
*2025 End FB/2026 Beg FB		18,536,717.18
Net of Revenues VS Expenditures - Current Year		214,130.75
Ending Fund Balance		18,750,847.93
Total Liabilities And Fund Balance		34,524,263.15

* Year Not Closed

Fund 596 GARBAGE/RECYCLE

GL Number	Description	Balance
*** Assets ***		
596-000-009.000	CLAIM ON POOLED CASH	616,441.63
596-000-033.000	UTILITY BILLS RECEIVABLE	87,093.17
596-000-040.000	ACCOUNTS RECEIVABLE	26,282.67
596-000-043.000	SPECIAL CHARGES RECEIVABLE	(7,125.79)
596-000-084.703	DUE FROM TAX COLLECTION	5,256.46
Total Assets		727,948.14
*** Liabilities ***		
596-000-209.000	ACCOUNTS PAYABLE	3,256.45
596-000-242.000	DUE TO CUSTOMER	(197.10)
596-000-255.000	A/R UNAPPLIED CREDITS	222.19
596-000-339.000	UNEARNED REVENUE	(3,973.47)
596-000-364.000	DEFERRED INFLOWS - GARBAGE	13,813.16
Total Liabilities		13,121.23
*** Fund Balance ***		
596-000-385.000	FUND BALANCE - ASSIGNED	546,889.32
Total Fund Balance		546,889.32
Beginning Fund Balance - 2025		546,889.32
Net of Revenues VS Expenditures - 2025		114,544.06
*2025 End FB/2026 Beg FB		661,433.38
Net of Revenues VS Expenditures - Current Year		53,393.53
Ending Fund Balance		714,826.91
Total Liabilities And Fund Balance		727,948.14

* Year Not Closed

Fund 661 MOTOR POOL EQUIPMENT FUND

GL Number	Description	Balance
*** Assets ***		
661-000-009.000	CLAIM ON POOLED CASH	135,962.52
661-000-138.000	ROAD EQUIPMENT	654,533.84
661-000-144.000	YARD & STORAGE EQUIPMENT	26,819.51
661-000-148.000	VEHICLES	3,906,929.46
661-000-149.000	ACCUM DEP - VEHICLES	(3,489,811.19)
Total Assets		1,234,434.14
*** Liabilities ***		
661-000-251.000	INTEREST PAYABLE	4,765.00
661-000-260.000	ACCRUED SICK & VACATION	9,151.66
661-000-295.000	NOTES PAYABLE	178,401.47
Total Liabilities		192,318.13
*** Fund Balance ***		
661-000-391.000	INVESTED IN CAPITAL ASSETS	554,356.41
661-000-399.000	NET POSITION - UNRESTRICTED	351,797.08
Total Fund Balance		906,153.49
Beginning Fund Balance - 2025		893,117.27
Net of Revenues VS Expenditures - 2025		0.00
*2025 End FB/2026 Beg FB		906,153.49
Net of Revenues VS Expenditures - Current Year		135,962.52
Ending Fund Balance		1,042,116.01
Total Liabilities And Fund Balance		1,234,434.14

* Year Not Closed

Fund 701 TRUST & AGENCY

GL Number	Description	Balance
*** Assets ***		
701-000-001.000	CASH - CHECKING	15,705.73
701-000-003.000	FIRE ESCROW ACCOUNT	27,962.98
Total Assets		43,668.71
*** Liabilities ***		
701-000-209.000	ACCOUNTS PAYABLE	1,450.00
701-000-214.101	DUE TO GENERAL FUND	1,584.96
701-000-276.000	RECEIPTS REFUNDABLE	40,535.09
Total Liabilities		43,570.05
*** Fund Balance ***		
701-000-390.000	FUND BALANCE	52.28
Total Fund Balance		52.28
Beginning Fund Balance - 2025		52.28
Net of Revenues VS Expenditures - 2025		46.38
*2025 End FB/2026 Beg FB		98.66
Net of Revenues VS Expenditures - Current Year		0.00
Ending Fund Balance		98.66
Total Liabilities And Fund Balance		43,668.71

* Year Not Closed

Fund 703 TAX COLLECTION

GL Number	Description	Balance
*** Assets ***		
703-000-001.000	CASH - CHECKING	(56,663.66)
703-000-002.000	CASH - SAVINGS	127,913.92
Total Assets		71,250.26
*** Liabilities ***		
703-000-209.000	ACCOUNTS PAYABLE	1,622.66
703-000-214.101	DUE TO GENERAL FUND	17,708.14
703-000-274.000	UNDISTRIBUTED COLLECTIONS	51,769.77
703-000-274.001	UNDISTRIBUTED COLLECTIONS PRE JULY	947.93
703-000-275.000	DUE TO TAXPAYERS	(798.24)
Total Liabilities		71,250.26
*** Fund Balance ***		
Total Fund Balance		0.00
Beginning Fund Balance - 2025		0.00
Net of Revenues VS Expenditures - 2025		0.00
*2025 End FB/2026 Beg FB		0.00
Net of Revenues VS Expenditures - Current Year		0.00
Ending Fund Balance		0.00
Total Liabilities And Fund Balance		71,250.26

* Year Not Closed

Fund 732 POLICE & FIRE RETIREMENT

GL Number	Description	Balance
*** Assets ***		
732-000-002.000	CASH - COMERICA	37,535.40
732-000-002.001	CASH - CHARLES SCHWAB	62,096.63
732-000-002.002	MUTUAL FUNDS - CHARLES SCHWAB	3,764,523.31
732-000-002.003	OTHER ASSETS - CHARLES SCHWAB	2,829,586.86
732-000-020.000	TAXES RECEIVABLE	191,161.42
732-000-084.101	DUE FROM GENERAL FUND	(14,000.00)
732-000-084.703	DUE FROM TAX COLLECTION	44,241.08
Total Assets		6,915,144.70
*** Liabilities ***		
732-000-270.000	TAXES LEVIED FOR SUBS. PERIOD	270,080.78
Total Liabilities		270,080.78
*** Fund Balance ***		
732-000-375.000	RESERVE FOR EMPLOYEES CONTRIBU	847,698.64
732-000-376.000	RESERVE FOR EMPLOYER CONTRIBUT	1,744,212.67
732-000-382.000	PENSION RESERVE	1,404,710.44
732-000-390.000	FUND BALANCE	1,210,260.60
Total Fund Balance		5,206,882.35
Beginning Fund Balance - 2025		5,206,882.35
Net of Revenues VS Expenditures - 2025		794,120.95
*2025 End FB/2026 Beg FB		6,001,003.30
Net of Revenues VS Expenditures - Current Year		644,060.62
Ending Fund Balance		6,645,063.92
Total Liabilities And Fund Balance		6,915,144.70

* Year Not Closed

Fund 999 POOLED CASH FUND

GL Number	Description	Balance
*** Assets ***		
999-000-009.001	POOLED CASH FUND CASH	8,904,064.97
999-000-019.000	PAYROLL - POOLED CASH	20,811.21
999-000-029.000	CASH FOR HEALTH INSURANCE CLAIMS	(1,942.24)
Total Assets		8,922,933.94
*** Liabilities ***		
999-000-219.101	DUE TO GENERAL FUND	1,401,237.15
999-000-219.202	DUE TO MAJOR STREETS	517,020.80
999-000-219.203	DUE TO LOCAL STREETS	309,854.27
999-000-219.206	DUE TO FIRE FUND	303,190.92
999-000-219.211	DUE TO FIREFIGHTER LONGEVITY	217,237.42
999-000-219.214	DUE TO SENIOR CENTER BLD MAINT FUN	55,345.15
999-000-219.220	DUE TO LAKE BANCROFT	6,307.92
999-000-219.226	DUE TO GARBAGE/RECYCLE	616,441.63
999-000-219.247	DUE TO BUILDING AUTHORITY	(56,470.81)
999-000-219.248	DUE TO DDA	691,115.71
999-000-219.268	DUE TO CARNEGIE LIBRARY	77,169.77
999-000-219.271	DUE TO LIBRARY STATE AID	(1,486.24)
999-000-219.401	DUE TO PUBLIC IMPROVEMENT FUND	702,762.92
999-000-219.408	DUE TO TEAL LAKE WATER TRAIL PROJE	(5,459.92)
999-000-219.472	DUE TO CONSTRUCTION FUND - CDBG	10,441.55
999-000-219.510	DUE TO CAMPGROUND	(79,672.45)
999-000-219.590	DUE TO SEWER FUND	2,998,567.40
999-000-219.591	DUE TO WATER FUND	1,045,884.77
999-000-219.661	DUE TO MOTOR POOL EQUIPMENT FUND	113,445.98
Total Liabilities		8,922,933.94
*** Fund Balance ***		
Total Fund Balance		0.00
Beginning Fund Balance - 2025		0.00
Net of Revenues VS Expenditures - 2025		0.00
*2025 End FB/2026 Beg FB		0.00
Net of Revenues VS Expenditures - Current Year		0.00
Ending Fund Balance		0.00
Total Liabilities And Fund Balance		8,922,933.94

* Year Not Closed

06/11/2026 06:05 PM
 User: GRANT
 DB: Ishpeming

REVENUE AND EXPENDITURE REPORT FOR CITY OF ISHPEMING
 PERIOD ENDING 05/31/2026

GL NUMBER	DESCRIPTION	2026		ACTIVITY FOR		AVAILABLE		% BDDT USED
		AMENDED BUDGET	YTD BALANCE 05/31/2026	MONTH 05/31/2026	INCREASE (DECREASE)	NORMAL (ABNORMAL)	BALANCE (ABNORMAL)	
Fund 101 - GENERAL FUND								
Revenues								
101-000-402.000	REAL PROPERTY TAX	1,859,380.62	1,634,769.71	279,261.47		224,610.91		87.92
101-000-410.000	PERSONAL PROPERTY TAX	0.00	0.00	0.00		0.00		0.00
101-000-412.000	DELINQUENT PERSONAL PROPERTY	0.00	0.00	0.00		0.00		0.00
101-000-434.000	SPECIFIC ORE TAX	0.00	9,702.76	0.00		(9,702.76)		100.00
101-000-438.000	PRE DENIALS	673.07	1,170.92	773.50		(497.85)		173.97
101-000-439.000	MARIJUANA TAX	60,000.00	0.00	0.00		60,000.00		0.00
101-000-440.000	LOCAL COMM. STABILIZATION TAX	36,000.00	3,725.87	2,630.48		32,274.13		10.35
101-000-441.000	FILT - HOUSING	39,000.00	41,235.55	0.00		(2,235.55)		105.73
101-000-441.001	FILT - HOUSING - PHELPS/LAKESHORE HEIGHT	0.00	0.00	0.00		0.00		0.00
101-000-444.000	SPECIAL ASSESSMENTS	0.00	0.00	0.00		0.00		0.00
101-000-445.000	PENALTIES/INTEREST ON TAXES	0.00	0.00	0.00		0.00		0.00
101-000-447.000	TAX ADMINISTRATION FEE	110,000.00	36,103.65	9,116.33		73,896.35		32.82
101-000-451.000	BUSINESS LICENSES/PERMITS	0.00	0.00	0.00		0.00		0.00
101-000-455.000	CABLE FRANCHISE FEE	79,000.00	14,213.55	14,213.55		64,786.45		17.99
101-000-455.001	CABLE PEG FEE	1,814.40	843.20	417.80		971.20		46.47
101-000-460.000	PARKING PERMITS	798.67	1,192.00	0.00		(393.33)		149.25
101-000-462.000	SIDEWALK PERMIT FEE	66.67	50.00	50.00		16.67		75.00
101-000-464.000	EXCAVATION PERMIT FEE	800.00	600.00	100.00		200.00		75.00
101-000-477.000	FOOD TRUCK PERMIT FEE	133.33	300.00	200.00		(166.67)		225.01
101-000-478.000	ANIMAL LICENSE	0.00	0.00	0.00		0.00		0.00
101-000-479.000	MERS FORFEITURES	0.00	0.00	0.00		0.00		0.00
101-000-480.000	BURIAL PERMITS	8,666.67	650.00	0.00		8,016.67		7.50
101-000-480.001	BURIALS - NON-RES.	23,200.00	1,300.00	0.00		21,900.00		5.60
101-000-481.000	CREMAINS	4,666.67	0.00	0.00		4,666.67		0.00
101-000-481.001	CREMAINS - NON-RES.	12,666.67	1,500.00	500.00		11,166.67		11.84
101-000-483.000	GRAVESIDE & OTHER FEES	12,373.33	1,900.00	300.00		10,473.33		15.36
101-000-485.000	COLUMBARIUM	0.00	0.00	0.00		0.00		0.00
101-000-487.000	MARIJUANA PERMIT FEE	0.00	0.00	0.00		0.00		0.00
101-000-490.000	MONUMENTS & MARKERS	0.00	0.00	0.00		0.00		0.00
101-000-495.000	RENTAL CODE INSPECTION FEES	15,100.00	2,945.00	595.00		12,155.00		19.50
101-000-497.000	SPECIAL EVENT FEES	0.00	0.00	0.00		0.00		0.00
101-000-528.000	OTHER FEDERAL GRANTS	0.00	0.00	0.00		0.00		0.00
101-000-539.000	STATE GRANTS	70,683.33	48,334.17	14,983.41		22,349.16		68.38
101-000-539.301	STATE GRANTS - POLICE	4,000.00	0.00	0.00		4,000.00		0.00
101-000-545.000	ACT 302 POLICE TRAINING	2,316.67	2,319.60	0.00		(2.93)		100.13
101-000-577.000	STATE SHARED REVENUE	1,105,036.80	191,456.80	22,361.80		913,580.00		17.33
101-000-579.000	LIQUOR LICENSES	9,317.33	0.00	0.00		9,317.33		0.00
101-000-602.000	ANIMAL IMPOUND FEES	460.00	110.00	0.00		350.00		23.91
101-000-603.000	OUTDOOR LIQUOR APPLICATION FEE	0.00	25.00	25.00		(25.00)		100.00
101-000-607.000	ASSESSOR'S FIELD SHEETS	0.00	0.00	0.00		0.00		0.00
101-000-608.000	ZONING APPEALS FEES	33.33	0.00	0.00		33.33		0.00
101-000-610.000	PUBLIC NOTICE OF DISCONNECT	0.00	0.00	0.00		0.00		0.00
101-000-612.000	ZONING FEES	7,393.33	1,030.00	290.00		6,363.33		13.93
101-000-613.000	NEZ APPLICATION FEES	0.00	0.00	0.00		0.00		0.00
101-000-615.000	SNOW REMOVAL	0.00	0.00	0.00		0.00		0.00
101-000-618.000	LOADING ZONE FEE	0.00	0.00	0.00		0.00		0.00
101-000-619.000	LIBRARY COPIER FEES	1,679.43	685.18	0.00		994.25		40.80
101-000-626.000	BELL HOSP POLICE SERVICES	24,999.96	10,416.65	2,083.33		14,583.31		41.67
101-000-627.000	SCHOOL RESOURCE OFFICER - IPS	87,500.00	36,038.44	9,253.56		51,461.56		41.19
101-000-644.000	SALE OF SCRAP IRON	92.82	1,168.20	0.00		(1,075.38)		1,258.56
101-000-645.000	LAND SALES	0.00	0.00	0.00		0.00		0.00
101-000-646.000	SALE OF USED EQUIPMENT	0.00	0.00	0.00		0.00		0.00
101-000-648.000	CEMETERY LOTS	10,266.67	1,650.00	275.00		8,616.67		16.07
101-000-651.000	AL QUAAAL USER FEES	19,746.67	11,670.00	5,400.00		8,076.67		59.10
101-000-651.001	AL QUAAAL TUBE SLIDE	9,960.00	24,350.00	0.00		(14,390.00)		244.48
101-000-651.003	AL QUAAAL CROSS COUNTRY SKI	1,544.00	1,615.00	0.00		(71.00)		104.60

GL NUMBER	DESCRIPTION	2026	YTD BALANCE	ACTIVITY FOR	AVAILABLE	% BDGT USED
		AMENDED BUDGET	05/31/2026 NORMAL (ABNORMAL)	MONTH 05/31/2026 INCREASE (DECREASE)	BALANCE NORMAL (ABNORMAL)	
Fund 101 - GENERAL FUND						
Revenues						
101-000-651.004	WINTER CONCESSION	0.00	0.00	0.00	0.00	0.00
101-000-651.005	LAKE BANCROFT PAVILION RENTAL	0.00	0.00	0.00	0.00	0.00
101-000-651.007	CAMPING FEES	18,346.70	2,625.00	0.00	15,721.70	14.31
101-000-652.000	TRAIL EVENT FEES	1,675.87	1,186.43	0.00	489.44	70.79
101-000-653.000	BALLFIELD USER FEE	5,666.67	4,800.00	0.00	866.67	84.71
101-000-654.000	HORSESHOE USER FEE	0.00	0.00	0.00	0.00	0.00
101-000-655.000	LAKE BANCROFT MEMORIAL BRICKS	266.67	180.00	0.00	86.67	67.50
101-000-656.000	LIBRARY BOOK FINES	1,777.60	626.03	0.00	1,151.57	35.22
101-000-657.000	PENAL FINES	32,792.76	14,379.05	0.00	18,413.71	43.85
101-000-658.000	ORDINANCE FINES	1,106.32	307.71	49.50	798.61	27.81
101-000-659.000	TOWNSHIP CONT-LIBRARY	9,487.33	9,771.95	0.00	(284.62)	103.00
101-000-661.000	POLICE SERVICE FEES - PBT'S	0.00	0.00	0.00	0.00	0.00
101-000-661.001	POLICE SERVICE FEES - FINGER P	4,316.00	810.00	140.00	3,506.00	18.77
101-000-661.002	POLICE SERVICE FEES - ACCIDENT	776.33	440.00	20.00	336.33	56.68
101-000-661.004	POLICE SERVICE FEES - NSF CHEC	106.67	40.00	0.00	66.67	37.50
101-000-661.006	POLICE SERVICE FEES - LIQUOR I	0.00	0.00	0.00	0.00	0.00
101-000-661.007	POLICE SERVICE FEES-PARKING FI	7,026.67	5,105.00	445.00	1,921.67	72.65
101-000-661.008	FORFEITURE FEES	0.00	0.00	0.00	0.00	0.00
101-000-662.000	FIRE SERVICE FEES	0.00	0.00	0.00	0.00	0.00
101-000-663.000	DDA ADMINISTRATIVE SERVICES	0.00	0.00	0.00	0.00	0.00
101-000-665.000	INVESTMENT INTEREST	42,077.27	12,535.97	0.00	29,541.30	29.79
101-000-667.000	LIBRARY RENTALS INCOME	304.67	99.00	0.00	205.67	32.49
101-000-668.000	MS/LS EQUIPMENT RENTAL REV	551,280.17	411,907.22	34,671.66	139,372.95	74.72
101-000-668.590	EQUIPMENT RENT - SEWER FUND	0.00	0.00	0.00	0.00	0.00
101-000-668.591	EQUIPMENT RENT - WATER FUND	0.00	0.00	0.00	0.00	0.00
101-000-669.000	LEASE INCOME	2,048.99	1,561.84	0.00	487.15	76.22
101-000-674.000	CONTRIBUTIONS AND DONATIONS	9,065.36	528.96	0.00	8,536.40	5.83
101-000-674.001	BALLFIELD CONTRIBUTIONS	0.00	0.00	0.00	0.00	0.00
101-000-675.000	WELCOME BASKET DONATIONS	0.00	0.00	0.00	0.00	0.00
101-000-676.000	REIMBURSEMENTS	23,298.27	22,326.51	16,200.00	971.76	95.83
101-000-680.000	MISCELLANEOUS INCOME	3,229.79	30.00	30.00	3,199.79	0.93
101-000-694.000	CASH OVER/SHORT	4.61	(5.00)	(5.00)	9.61	(108.46)
101-000-698.000	BOND OR INSURANCE RECOVERIES	0.00	0.00	0.00	0.00	0.00
101-000-699.208	TRANSFER IN - IOHT	33,000.00	0.00	0.00	33,000.00	0.00
101-000-699.226	TRANSFER IN - GARBAGE/REFUSE	0.00	0.00	0.00	0.00	0.00
101-000-699.235	TRANSFERS IN - AL QUAAI TRAILS	0.00	0.00	0.00	0.00	0.00
101-000-699.274	TRANSFER IN - REVOLVING LOAN	0.00	0.00	0.00	0.00	0.00
101-000-699.401	TRANSFER IN - PUBLIC IMPROVEME	0.00	0.00	0.00	0.00	0.00
101-000-699.402	TRANSFER IN - PARTRIDGE CREEK	0.00	0.00	0.00	0.00	0.00
101-000-699.590	TRANSFER IN - SEWER FUND	0.00	0.00	0.00	0.00	0.00
101-000-699.591	TRANSFER IN - WATER FUND	0.00	0.00	0.00	0.00	0.00
101-000-699.661	TRANSFER IN - MOTOR POOL	0.00	0.00	0.00	0.00	0.00
101-000-699.711	TRANSFER IN - CEMETERY PERPETU	0.00	0.00	0.00	0.00	0.00
101-000-699.712	TRANSFER IN - CEMETERY CARE	0.00	0.00	0.00	0.00	0.00
101-704-644.000	SALARIES	0.00	0.00	0.00	0.00	0.00
101-965-696.000	PROCEEDS FROM SALE OF BONDS	0.00	0.00	0.00	0.00	0.00
TOTAL REVENUES		4,367,025.16	2,572,326.92	414,381.39	1,794,698.24	58.90
Expenditures						
000	NON DEPARTMENTAL	0.00	0.00	0.00	0.00	0.00
101	CITY COUNCIL	27,147.54	10,950.19	1,418.06	16,197.35	40.34
172	CITY MANAGER	117,049.14	59,521.34	12,417.72	57,527.80	50.85
215	CITY CLERK	33,444.46	26,363.91	5,732.03	7,080.55	78.83
247	BOARD OF REVIEW	2,353.09	1,711.79	0.00	641.30	72.75

REVENUE AND EXPENDITURE REPORT FOR CITY OF ISHPEMING
 PERIOD ENDING 05/31/2026

GL NUMBER	DESCRIPTION	2026	YTD BALANCE	ACTIVITY FOR	AVAILABLE	% BDGT USED
		AMENDED BUDGET	05/31/2026 NORMAL (ABNORMAL)	MONTH 05/31/2026 INCREASE (DECREASE)	BALANCE NORMAL (ABNORMAL)	
Fund 101 - GENERAL FUND						
Expenditures						
253	FINANCE DEPARTMENT	121,717.42	55,084.97	10,513.45	66,632.45	45.26
257	CITY ASSESSOR	39,816.24	12,644.03	28.71	27,172.21	31.76
262	ELECTIONS	24,260.14	6,436.32	205.95	17,823.82	26.53
265	CITY HALL & GROUNDS	81,581.26	25,147.61	6,046.52	56,433.65	30.83
266	CITY ATTORNEY	25,319.35	1,804.68	1,689.37	23,514.67	7.13
299	UNALLOCATED	647,887.04	440,386.08	75,884.88	207,500.96	67.97
301	POLICE	1,138,673.86	465,364.72	84,708.60	673,309.14	40.87
336	FIRE	157,199.80	57,764.49	5,978.65	99,435.31	36.75
371	RENTAL INSPECTION	37,908.98	15,265.30	3,246.57	22,643.68	40.27
441	DPW ADMINISTRATION	50,295.79	20,243.96	3,619.51	30,051.83	40.25
442	EQUIP. MAINT.	437,037.60	259,375.89	35,821.92	177,661.71	59.35
444	ALLEYS & SIDEWALKS	66,411.37	30,406.13	1,029.82	36,005.24	45.78
446	STORM SEWER	0.00	0.00	0.00	0.00	0.00
447	CITY ENGINEER	0.00	0.00	0.00	0.00	0.00
448	STREET LIGHTING	87,226.40	46,625.06	26,540.45	40,601.34	53.45
510	BRASSWIRE	8,400.00	109.78	0.00	8,290.22	1.31
567	CEMETERY	185,057.00	62,139.12	25,133.63	122,917.88	33.58
701	PLANNING COMMISSION	1,868.78	646.00	352.00	1,222.78	34.57
702	ZONING ADMIN.	82,405.07	36,037.04	6,570.54	46,368.03	43.73
703	ZONING BOARD OF APPEALS	0.00	390.00	0.00	(390.00)	100.00
704	NEIGHBORHOOD IMPROVEMENT	0.00	0.00	0.00	0.00	0.00
728	ECONOMIC DEVELOPMENT	32,000.00	8,348.34	0.00	23,651.66	26.09
729	DDA ADMINISTRATION	2,345.37	5.27	0.00	2,340.10	0.22
757	AL QUAAAL	130,115.66	73,494.64	12,741.66	56,621.02	56.48
758	AL QUAAAL TUBE SLIDE	23,591.06	14,399.88	0.00	9,191.18	61.04
770	PARK MAINTENANCE	109,361.96	25,914.37	11,206.58	83,447.59	23.70
790	LIBRARY	326,332.53	143,280.71	27,618.04	183,051.82	43.91
905	DEBT SERVICE	0.00	0.00	0.00	0.00	0.00
965	TRANSFERS OUT	7,815.00	0.00	0.00	7,815.00	0.00
995	DEBT SERVICES	298,000.00	301,153.25	0.00	(3,153.25)	101.06
TOTAL EXPENDITURES		4,302,621.91	2,201,014.87	358,504.66	2,101,607.04	51.16
Fund 101 - GENERAL FUND:						
TOTAL REVENUES		4,367,025.16	2,572,326.92	414,381.39	1,794,698.24	58.90
TOTAL EXPENDITURES		4,302,621.91	2,201,014.87	358,504.66	2,101,607.04	51.16
NET OF REVENUES & EXPENDITURES		64,403.25	371,312.05	55,876.73	(306,908.80)	576.54

REVENUE AND EXPENDITURE REPORT FOR CITY OF ISHPEMING
 PERIOD ENDING 05/31/2026

GL NUMBER	DESCRIPTION	2026 AMENDED BUDGET	YTD BALANCE		ACTIVITY FOR MONTH 05/31/2026 INCREASE (DECREASE)	AVAILABLE BALANCE		% BDGT USED
			NORMAL	(ABNORMAL)		NORMAL	(ABNORMAL)	
Fund 151 - CEMETERY TRUST FUND								
Revenues								
151-000-630.000	PERPETUAL CARE FEES	14,300.00	1,650.00		275.00	12,650.00		11.54
151-000-665.000	INTEREST EARNED	5,000.00	631.12		0.00	4,368.88		12.62
151-000-666.000	UNREALIZED GAIN/LOSS	0.00	16.15		0.00	(16.15)		100.00
TOTAL REVENUES		19,300.00	2,297.27		275.00	17,002.73		11.90
Expenditures								
711	CEMETERY	0.00	0.00		0.00	0.00		0.00
965	TRANSFERS OUT	15,000.00	0.00		0.00	15,000.00		0.00
TOTAL EXPENDITURES		15,000.00	0.00		0.00	15,000.00		0.00
Fund 151 - CEMETERY TRUST FUND:								
TOTAL REVENUES		19,300.00	2,297.27		275.00	17,002.73		11.90
TOTAL EXPENDITURES		15,000.00	0.00		0.00	15,000.00		0.00
NET OF REVENUES & EXPENDITURES		4,300.00	2,297.27		275.00	2,002.73		53.42

REVENUE AND EXPENDITURE REPORT FOR CITY OF ISHPEMING
 PERIOD ENDING 05/31/2026

GL NUMBER	DESCRIPTION	2026	YTD BALANCE	ACTIVITY FOR	AVAILABLE	% BGD USED
		AMENDED BUDGET	05/31/2026	MONTH 05/31/2026	BALANCE	
			NORMAL (ABNORMAL)	INCREASE (DECREASE)	NORMAL (ABNORMAL)	
Fund 152 - CEMETERY CARE FUND						
Revenues						
152-000-648.000	LOT USE	0.00	0.00	0.00	0.00	0.00
152-000-665.000	INTEREST EARNED	0.00	102.61	0.00	(102.61)	100.00
152-000-666.000	UNREALIZED (GAIN)/LOSS	1,200.00	0.00	0.00	1,200.00	0.00
152-000-680.000	MISCELLANEOUS INCOME	0.00	0.00	0.00	0.00	0.00
TOTAL REVENUES		1,200.00	102.61	0.00	1,097.39	8.55
Expenditures						
712	CEMETERY	0.00	0.00	0.00	0.00	0.00
965	TRANSFERS OUT	0.00	0.00	0.00	0.00	0.00
TOTAL EXPENDITURES		0.00	0.00	0.00	0.00	0.00
Fund 152 - CEMETERY CARE FUND:						
TOTAL REVENUES		1,200.00	102.61	0.00	1,097.39	8.55
TOTAL EXPENDITURES		0.00	0.00	0.00	0.00	0.00
NET OF REVENUES & EXPENDITURES		1,200.00	102.61	0.00	1,097.39	8.55

GL NUMBER	DESCRIPTION	2026		ACTIVITY FOR		AVAILABLE		% BDTG USED
		AMENDED BUDGET	YTD BALANCE 05/31/2026 NORMAL (ABNORMAL)	MONTH 05/31/2026 INCREASE (DECREASE)	BALANCE NORMAL (ABNORMAL)			
Fund 202 - MAJOR STREETS								
Revenues								
202-000-501.000	FEDERAL GRANTS	0.00	0.00	0.00	0.00	0.00	0.00	
202-000-569.000	STATE GRANTS - OTHER	385,000.00	0.00	0.00	0.00	385,000.00	0.00	
202-000-581.000	RURAL DEVELOPMENT	0.00	0.00	0.00	0.00	0.00	0.00	
202-000-665.000	INTEREST EARNED	26,062.04	5,010.97	0.00	0.00	21,051.07	19.23	
202-000-680.000	MISCELLANEOUS INCOME	5.33	0.00	0.00	0.00	5.33	0.00	
202-000-687.000	MTF - MILEAGE TRANSFERS	37,600.00	0.00	0.00	0.00	37,600.00	0.00	
202-000-688.000	MI GRANT - GAS & WEIGHT	710,911.20	172,984.71	59,133.54	537,926.49	24.33		
202-000-689.000	MI GRANT - SNOW FUND	105,000.00	79,931.45	0.00	25,068.55	76.13		
202-000-690.000	MI GRANT - M-28	51,742.45	39,995.14	1,773.50	12,747.31	75.36		
202-000-691.000	STATE GRANT - CATEGORY F	0.00	0.00	0.00	0.00	0.00	0.00	
202-000-699.101	TRANSFER IN - GENERAL FUND	0.00	0.00	0.00	0.00	0.00	0.00	
202-000-699.401	TRANSFERS IN - PUBLIC IMPROVEM	0.00	0.00	0.00	0.00	0.00	0.00	
TOTAL REVENUES		1,316,321.02	296,922.27	60,907.04	1,019,398.75	22.56		
Expenditures								
445	DRAINAGE/BACKSLOPES	51,124.03	16,612.89	12,753.10	34,511.14	32.50		
446	STORM SEWER	0.00	0.00	0.00	0.00	0.00	0.00	
451	MDOT CONSTRUCTION	385,000.00	377.16	0.00	384,622.84	0.10		
454	MDOT SAFETY	0.00	0.00	0.00	0.00	0.00	0.00	
455	OTHER CONSTRUCTION	0.00	0.00	0.00	0.00	0.00	0.00	
466	ROUTINE MAINTENANCE	141,977.42	21,943.39	12,101.65	120,034.03	15.46		
472	WINTER MAINTENANCE	363,184.43	344,775.63	4,771.70	18,408.80	94.93		
473	TRAFFIC SERVICES	44,126.42	3,855.99	2,388.86	40,270.43	8.74		
486	M28-SURFACE MAINTENANCE	0.00	0.00	0.00	0.00	0.00	0.00	
488	M28-SWEEP/FLUSH GUTTERS	1,184.33	339.79	339.79	844.54	28.69		
489	M28-SHOULDER MAINTENANCE	3,487.54	0.00	0.00	3,487.54	0.00		
490	M28-TREES & SHRUBS	798.75	0.00	0.00	798.75	0.00		
491	M28-DRAINAGE/BACKSLOPES	270.82	0.00	0.00	270.82	0.00		
494	TRAFFIC SIGNS	303.84	0.00	0.00	303.84	0.00		
495	M28-PAVEMENT MARKING	1,400.62	0.00	0.00	1,400.62	0.00		
496	M28-CULVERTS/UNDERDRAINS	0.00	0.00	0.00	0.00	0.00	0.00	
497	M28-WINTER MAINTENANCE	68,083.29	24,577.73	0.00	43,505.56	36.10		
499	M28-FIELD SUPERVISION	4,360.77	635.32	367.44	3,725.45	14.57		
515	ADMINISTRATION	68,880.09	24,909.27	6,994.65	43,970.82	36.16		
965	TRANSFERS OUT	100,000.00	0.00	0.00	100,000.00	0.00		
995	DEBT SERVICES	30,000.00	27,508.00	0.00	2,492.00	91.69		
TOTAL EXPENDITURES		1,264,182.35	465,535.17	39,717.19	798,647.18	36.83		
Fund 202 - MAJOR STREETS:								
TOTAL REVENUES		1,316,321.02	296,922.27	60,907.04	1,019,398.75	22.56		
TOTAL EXPENDITURES		1,264,182.35	465,535.17	39,717.19	798,647.18	36.83		
NET OF REVENUES & EXPENDITURES		52,138.67	(168,612.90)	21,189.85	220,751.57	323.39		

REVENUE AND EXPENDITURE REPORT FOR CITY OF ISHPEMING
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GL NUMBER	DESCRIPTION	2026 AMENDED BUDGET	YTD BALANCE		ACTIVITY FOR		AVAILABLE		% BDGT USED
			NORMAL	(ABNORMAL)	MONTH 05/31/2026 INCREASE (DECREASE)	NORMAL (ABNORMAL)	BALANCE		
Fund 203 - LOCAL STREETS									
Revenues									
203-000-501.000	FEDERAL GRANTS	0.00	0.00		0.00		0.00	0.00	0.00
203-000-569.000	OTHER STATE GRANTS	0.00	0.00		0.00		0.00	0.00	0.00
203-000-665.000	INTEREST EARNED	19,927.20	3,399.76		0.00		16,527.44	17.06	0.00
203-000-680.000	MISCELLANEOUS REVENUE	0.00	0.00		0.00		0.00	0.00	0.00
203-000-686.000	State Grant - SRTS	0.00	0.00		0.00		0.00	0.00	0.00
203-000-687.000	STATE REVENUE	0.00	0.00		0.00		0.00	0.00	0.00
203-000-688.000	MI GRANT - GAS & WEIGHT	307,638.80	74,024.33		25,304.67		233,614.47	24.06	0.00
203-000-689.000	MI GRANT - SNOW FUNDS	84,307.00	23,277.97		0.00		61,029.03	27.61	0.00
203-000-691.000	STATE-METRO AUTHORITY	0.00	0.00		0.00		0.00	0.00	0.00
203-000-699.101	TRANSFER IN - GENERAL FUND	0.00	0.00		0.00		0.00	0.00	0.00
203-000-699.202	TRANSFER IN - MAJOR STREETS	100,000.00	0.00		0.00		100,000.00	0.00	0.00
203-000-699.274	TRANSFER IN - REVOLVING LOAN	0.00	0.00		0.00		0.00	0.00	0.00
203-000-699.401	TRANSFER IN - PUBLIC IMPROVEME	0.00	0.00		0.00		0.00	0.00	0.00
TOTAL REVENUES		511,873.00	100,702.06		25,304.67		411,170.94	19.67	
Expenditures									
445	DRAINAGE/BACKSLOPES	41,972.05	27,775.88		13,395.70		14,196.17	66.18	0.00
451	MDOT CONSTRUCTION	0.00	0.00		0.00		0.00	0.00	0.00
455	OTHER CONSTRUCTION	0.00	0.00		0.00		0.00	0.00	0.00
466	ROUTINE MAINTENANCE	97,249.57	28,551.16		15,312.39		68,698.41	29.36	0.00
472	WINTER MAINTENANCE	231,092.78	332,940.96		9,257.67		(101,848.18)	144.07	0.00
473	TRAFFIC SERVICES	54,670.08	7,231.60		6,390.84		47,438.48	13.23	0.00
515	ADMINISTRATION	25,007.82	7,391.60		2,616.55		17,616.22	29.56	0.00
995	DEBT SERVICES	46,083.60	34,343.00		0.00		11,740.60	74.52	0.00
TOTAL EXPENDITURES		496,075.90	438,234.20		46,973.15		57,841.70	88.34	
Fund 203 - LOCAL STREETS:									
TOTAL REVENUES		511,873.00	100,702.06		25,304.67		411,170.94	19.67	
TOTAL EXPENDITURES		496,075.90	438,234.20		46,973.15		57,841.70	88.34	
NET OF REVENUES & EXPENDITURES		15,797.10	(337,532.14)		(21,668.48)		353,329.24	2,136.67	

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REVENUE AND EXPENDITURE REPORT FOR CITY OF ISHPEMING
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GL NUMBER	DESCRIPTION	2026		YTD BALANCE	ACTIVITY FOR	AVAILABLE		% BDT USED
		AMENDED BUDGET	NORMAL	05/31/2026 (ABNORMAL)	MONTH 05/31/2026 INCREASE (DECREASE)	NORMAL	(ABNORMAL) BALANCE	
Fund 206 - FIRE FUND								
Revenues								
206-000-402.000	REAL PROPERTY TAXES	0.00		117,189.47	18,690.28	(117,189.47)		100.00
206-000-410.000	PERSONAL PROPERTY TAXES	0.00		0.00	0.00	0.00		0.00
206-000-412.000	DELINQUENT PERSONAL PROPERTY	0.00		0.00	0.00	0.00		0.00
206-000-434.000	SPECIFIC ORE TAX	0.00		649.43	0.00	(649.43)		100.00
206-000-438.000	PRE DENIALS	0.00		0.00	0.00	0.00		0.00
206-000-665.000	INTEREST	0.00		2,855.86	0.00	(2,855.86)		100.00
206-000-674.000	CONTRIBUTIONS AND DONATIONS	0.00		0.00	0.00	0.00		0.00
206-000-696.000	PROCEEDS FROM SALE OF BONDS	0.00		0.00	0.00	0.00		0.00
TOTAL REVENUES		0.00		120,694.76	18,690.28	(120,694.76)		100.00
Expenditures								
336	FIRE	0.00		79,700.00	0.00	(79,700.00)		100.00
TOTAL EXPENDITURES		0.00		79,700.00	0.00	(79,700.00)		100.00
Fund 206 - FIRE FUND:								
TOTAL REVENUES		0.00		120,694.76	18,690.28	(120,694.76)		100.00
TOTAL EXPENDITURES		0.00		79,700.00	0.00	(79,700.00)		100.00
NET OF REVENUES & EXPENDITURES		0.00		40,994.76	18,690.28	(40,994.76)		100.00

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REVENUE AND EXPENDITURE REPORT FOR CITY OF ISHPEMING
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GL NUMBER	DESCRIPTION	2026 AMENDED BUDGET	YTD BALANCE	ACTIVITY FOR		AVAILABLE		% BDGT USED
			05/31/2026 NORMAL (ABNORMAL)	MONTH 05/31/2026 INCREASE (DECREASE)		BALANCE NORMAL (ABNORMAL)		
Fund 211 - FIREFIGHTER LONGEVITY								
Revenues								
211-000-665.000	INTEREST EARNED	0.00	2,117.88	0.00		(2,117.88)	100.00	
211-000-674.000	CONTRIBUTIONS AND DONATIONS	0.00	0.00	0.00		0.00	0.00	
211-000-699.101	TRANSFER IN - GENERAL FUND	0.00	0.00	0.00		0.00	0.00	
211-000-699.401	TRANSFER IN - PUBLIC IMPROVEME	0.00	0.00	0.00		0.00	0.00	
TOTAL REVENUES		0.00	2,117.88	0.00		(2,117.88)	100.00	
Expenditures								
336	FIRE	0.00	0.00	0.00		0.00	0.00	
TOTAL EXPENDITURES		0.00	0.00	0.00		0.00	0.00	
Fund 211 - FIREFIGHTER LONGEVITY:								
TOTAL REVENUES		0.00	2,117.88	0.00		(2,117.88)	100.00	
TOTAL EXPENDITURES		0.00	0.00	0.00		0.00	0.00	
NET OF REVENUES & EXPENDITURES		0.00	2,117.88	0.00		(2,117.88)	100.00	

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GL NUMBER	DESCRIPTION	2026 AMENDED BUDGET	YTD BALANCE 05/31/2026 NORMAL (ABNORMAL)	ACTIVITY FOR MONTH 05/31/2026 INCREASE (DECREASE)	AVAILABLE BALANCE NORMAL (ABNORMAL)	% BDGT USED
Fund 213 - PARKS CONSTRUCTION FUND						
Revenues						
213-000-539.000	STATE GRANTS	0.00	0.00	0.00	0.00	0.00
213-000-674.000	CONTRIBUTIONS AND DONATIONS	0.00	0.00	0.00	0.00	0.00
213-000-699.101	TRANSFER IN - GENERAL FUND	0.00	0.00	0.00	0.00	0.00
213-000-699.401	TRANSFER IN - PUBLIC IMPROVEME	0.00	0.00	0.00	0.00	0.00
TOTAL REVENUES		0.00	0.00	0.00	0.00	0.00
Expenditures						
455	OTHER CONSTRUCTION	0.00	0.00	0.00	0.00	0.00
TOTAL EXPENDITURES		0.00	0.00	0.00	0.00	0.00
Fund 213 - PARKS CONSTRUCTION FUND :						
TOTAL REVENUES		0.00	0.00	0.00	0.00	0.00
TOTAL EXPENDITURES		0.00	0.00	0.00	0.00	0.00
NET OF REVENUES & EXPENDITURES		0.00	0.00	0.00	0.00	0.00

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GL NUMBER	DESCRIPTION	2026	YTD BALANCE	ACTIVITY FOR	AVAILABLE	% BGD USED
		AMENDED BUDGET	05/31/2026 NORMAL (ABNORMAL)	MONTH 05/31/2026 INCREASE (DECREASE)	BALANCE NORMAL (ABNORMAL)	
Fund 214 - SENIOR CENTER						
Revenues						
214-000-665.000	INTEREST EARNED	0.00	0.00	0.00	0.00	0.00
214-000-674.000	CONTRIBUTIONS AND DONATIONS	0.00	6,000.00	0.00	(6,000.00)	100.00
214-000-699.401	TRANSFER IN - PUBLIC IMPROVEME	0.00	6,000.00	0.00	(6,000.00)	100.00
TOTAL REVENUES		0.00	12,000.00	0.00	(12,000.00)	100.00
Fund 214 - SENIOR CENTER:						
TOTAL REVENUES		0.00	12,000.00	0.00	(12,000.00)	100.00
TOTAL EXPENDITURES		0.00	0.00	0.00	0.00	0.00
NET OF REVENUES & EXPENDITURES		0.00	12,000.00	0.00	(12,000.00)	100.00

REVENUE AND EXPENDITURE REPORT FOR CITY OF ISHPEMING
 PERIOD ENDING 05/31/2026

GL NUMBER	DESCRIPTION	2026	YTD BALANCE	ACTIVITY FOR	AVAILABLE	% BDGT USED
		AMENDED BUDGET	05/31/2026 NORMAL (ABNORMAL)	MONTH 05/31/2026 INCREASE (DECREASE)	BALANCE NORMAL (ABNORMAL)	
Fund 220 - LAKE BANCROFT						
Revenues						
220-000-545.000	STATE REVENUE	0.00	0.00	0.00	0.00	0.00
220-000-665.000	INTEREST EARNED	0.00	61.35	0.00	(61.35)	100.00
220-000-675.000	CONTRIBUTIONS	0.00	0.00	0.00	0.00	0.00
220-000-676.000	REIMBURSEMENTS	0.00	0.00	0.00	0.00	0.00
220-000-699.248	TRANSFER IN - DDA	0.00	0.00	0.00	0.00	0.00
220-000-699.401	TRANSFER IN-PUBLIC IMPROVEMENT	0.00	0.00	0.00	0.00	0.00
TOTAL REVENUES		0.00	61.35	0.00	(61.35)	100.00
Expenditures						
772	LAKE BANCROFT	0.00	0.00	0.00	0.00	0.00
TOTAL EXPENDITURES		0.00	0.00	0.00	0.00	0.00
Fund 220 - LAKE BANCROFT:						
TOTAL REVENUES		0.00	61.35	0.00	(61.35)	100.00
TOTAL EXPENDITURES		0.00	0.00	0.00	0.00	0.00
NET OF REVENUES & EXPENDITURES		0.00	61.35	0.00	(61.35)	100.00

REVENUE AND EXPENDITURE REPORT FOR CITY OF ISHPEMING
 PERIOD ENDING 05/31/2026

GL NUMBER	DESCRIPTION	2026	YTD BALANCE	ACTIVITY FOR	AVAILABLE	% BGD USED
		AMENDED BUDGET	05/31/2026 NORMAL (ABNORMAL)	MONTH 05/31/2026 INCREASE (DECREASE)	BALANCE NORMAL (ABNORMAL)	
Fund 248 - DDA						
Revenues						
248-000-401.000	PROPERTY TAXES	361,591.61	249,620.12	48,919.43	111,971.49	69.03
248-000-445.000	INTEREST/PENALTIES ON TAXES	0.00	0.00	0.00	0.00	0.00
248-000-545.000	CDBG GRANT	0.00	0.00	0.00	0.00	0.00
248-000-665.000	INTEREST EARNED	20,000.00	6,598.79	0.00	13,401.21	32.99
248-000-673.000	SALE OF FIXED ASSETS	0.00	0.00	0.00	0.00	0.00
248-000-675.000	CONTRIBUTIONS - PRIVATE	0.00	0.00	0.00	0.00	0.00
248-000-675.002	CONTRIBUTIONS - BEAUTIFICATION	0.00	0.00	0.00	0.00	0.00
248-000-675.005	LOCAL CONT-FACADE	0.00	50.00	50.00	(50.00)	100.00
248-000-680.000	MISCELLANEOUS	0.00	0.00	0.00	0.00	0.00
248-000-695.000	BOND PROCEEDS	0.00	0.00	0.00	0.00	0.00
248-000-696.000	PROCEEDS FROM SALE OF BONDS	0.00	0.00	0.00	0.00	0.00
TOTAL REVENUES		381,591.61	256,268.91	48,969.43	125,322.70	67.16
Expenditures						
556	ENTRYWAYS	0.00	0.00	0.00	0.00	0.00
729	DDA ADMINISTRATION	58,434.45	34,215.84	1,718.06	24,218.61	58.55
735	PROMOTIONS	500.00	21,797.00	599.00	(21,297.00)	4,359.40
739	BEAUTIFICATION	43,762.33	1,584.50	1,584.50	42,177.83	3.62
741	FACADE IMPROVEMENTS	30,000.00	0.00	0.00	30,000.00	0.00
743	DDA CONSTRUCTION	0.00	0.00	0.00	0.00	0.00
750	DEVELOPMENT	35,400.00	6,300.19	1,317.54	29,099.81	17.80
756	PLAYLOTS	0.00	0.00	0.00	0.00	0.00
900	CAPITAL OUTLAY	0.00	0.00	0.00	0.00	0.00
906	DEBT SERVICE (2011 BONDS)	145,000.00	140,215.00	0.00	4,785.00	96.70
965	TRANSFERS OUT	33,000.00	0.00	0.00	33,000.00	0.00
995	DEBT SERVICES	0.00	0.00	0.00	0.00	0.00
TOTAL EXPENDITURES		346,096.78	204,112.53	5,219.10	141,984.25	58.98
Fund 248 - DDA:						
TOTAL REVENUES		381,591.61	256,268.91	48,969.43	125,322.70	67.16
TOTAL EXPENDITURES		346,096.78	204,112.53	5,219.10	141,984.25	58.98
NET OF REVENUES & EXPENDITURES		35,494.83	52,156.38	43,750.33	(16,661.55)	146.94

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REVENUE AND EXPENDITURE REPORT FOR CITY OF ISHPEMING
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GL NUMBER	DESCRIPTION	2026	YTD BALANCE	ACTIVITY FOR		AVAILABLE		% BDGT USED
		AMENDED BUDGET	05/31/2026 NORMAL (ABNORMAL)	MONTH 05/31/2026 INCREASE (DECREASE)	MONTH 05/31/2026 INCREASE (DECREASE)	BALANCE NORMAL (ABNORMAL)		
Fund 268 - CARNEGIE LIBRARY SPEC FD								
Revenues								
268-000-646.000	SALE OF USED EQUIPMENT	0.00	0.00		0.00	0.00		0.00
268-000-665.000	INTEREST EARNED	2,029.84	731.58		0.00	1,298.26		36.04
268-000-675.000	CONTRIBUTIONS	5,150.00	15,223.83		0.00	(10,073.83)		295.61
TOTAL REVENUES		7,179.84	15,955.41		0.00	(8,775.57)		222.23
Expenditures								
790	LIBRARY	5,150.00	2,024.66		1,595.00	3,125.34		39.31
TOTAL EXPENDITURES		5,150.00	2,024.66		1,595.00	3,125.34		39.31
Fund 268 - CARNEGIE LIBRARY SPEC FD:								
TOTAL REVENUES		7,179.84	15,955.41		0.00	(8,775.57)		222.23
TOTAL EXPENDITURES		5,150.00	2,024.66		1,595.00	3,125.34		39.31
NET OF REVENUES & EXPENDITURES		2,029.84	13,930.75		(1,595.00)	(11,900.91)		686.30

REVENUE AND EXPENDITURE REPORT FOR CITY OF ISHPEMING
 PERIOD ENDING 05/31/2026

GL NUMBER	DESCRIPTION	2026	YTD BALANCE	ACTIVITY FOR	AVAILABLE	% BDGT USED
		AMENDED BUDGET	05/31/2026 NORMAL (ABNORMAL)	MONTH 05/31/2026 INCREASE (DECREASE)	BALANCE NORMAL (ABNORMAL)	
Fund 271 - LIBRARY STATE AID						
Revenues						
271-000-566.000	STATE AID PAYMENTS	11,600.00	6,998.86	0.00	4,601.14	60.34
271-000-665.000	INTEREST EARNED	0.00	14.69	0.00	(14.69)	100.00
271-000-699.101	TRANSFER IN - GENERAL FUND	7,815.00	0.00	0.00	7,815.00	0.00
TOTAL REVENUES		19,415.00	7,013.55	0.00	12,401.45	36.12
Expenditures						
790	LIBRARY	19,415.00	9,084.26	0.00	10,330.74	46.79
TOTAL EXPENDITURES		19,415.00	9,084.26	0.00	10,330.74	46.79
Fund 271 - LIBRARY STATE AID:						
TOTAL REVENUES		19,415.00	7,013.55	0.00	12,401.45	36.12
TOTAL EXPENDITURES		19,415.00	9,084.26	0.00	10,330.74	46.79
NET OF REVENUES & EXPENDITURES		0.00	(2,070.71)	0.00	2,070.71	100.00

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GL NUMBER	DESCRIPTION	2026 AMENDED BUDGET	YTD BALANCE		ACTIVITY FOR MONTH 05/31/2026 INCREASE (DECREASE)	AVAILABLE		% BDGT USED
			NORMAL	(ABNORMAL)		BALANCE	(ABNORMAL)	
Fund 369 - BUILDING AUTHORITY								
Revenues								
369-000-696.000	PROCEEDS FROM SALE OF BONDS	0.00		0.00	0.00		0.00	0.00
369-000-699.401	TRANSFER IN - PUBLIC IMPROVEME	0.00		0.00	0.00		0.00	0.00
369-000-699.403	TRANSFER IN - WATER SYST REPLA	0.00		0.00	0.00		0.00	0.00
TOTAL REVENUES		0.00		0.00	0.00		0.00	0.00
Expenditures								
279	FACILITY IMPROVEMENTS	0.00		0.00	0.00		0.00	0.00
901	CAPITAL OUTLAY	0.00		78,619.38	0.00		(78,619.38)	100.00
TOTAL EXPENDITURES		0.00		78,619.38	0.00		(78,619.38)	100.00
Fund 369 - BUILDING AUTHORITY:								
TOTAL REVENUES		0.00		0.00	0.00		0.00	0.00
TOTAL EXPENDITURES		0.00		78,619.38	0.00		(78,619.38)	100.00
NET OF REVENUES & EXPENDITURES		0.00		(78,619.38)	0.00		78,619.38	100.00

REVENUE AND EXPENDITURE REPORT FOR CITY OF ISHPEMING
 PERIOD ENDING 05/31/2026

GL NUMBER	DESCRIPTION	2026		ACTIVITY FOR		AVAILABLE		% BDGT USED
		AMENDED BUDGET	YTD BALANCE 05/31/2026 NORMAL (ABNORMAL)	MONTH 05/31/2026 INCREASE (DECREASE)	BALANCE NORMAL (ABNORMAL)			
Fund 401 - PUBLIC IMPROVEMENT FUND								
Revenues								
401-000-402.000	REAL PROPERTY TAXES	623,836.28	544,328.98	93,079.67	79,507.30	87.26		
401-000-410.000	PERSONAL PROPERTY TAXES	0.00	0.00	0.00	0.00	0.00		
401-000-412.000	DELINQUENT PERSONAL PROPERTY	0.00	0.00	0.00	0.00	0.00		
401-000-434.000	SPECIFIC ORE TAX	0.00	3,234.03	0.00	(3,234.03)	100.00		
401-000-438.000	PRE DENIALS	0.00	0.00	0.00	0.00	0.00		
401-000-440.000	LOCAL COMM. STABILIZATION TAX	0.00	0.00	0.00	0.00	0.00		
401-000-445.000	PENTALTIES/INTEREST ON TAX	0.00	0.00	0.00	0.00	0.00		
401-000-535.000	AFG GRANT	0.00	0.00	0.00	0.00	0.00		
401-000-545.000	FEDERAL GRANT	0.00	0.00	0.00	0.00	0.00		
401-000-567.000	STATE GRANT	0.00	500,000.00	0.00	(500,000.00)	100.00		
401-000-567.336	STATE GRANTS - FIRE	0.00	0.00	0.00	0.00	0.00		
401-000-646.000	SALE OF USED EQUIPMENT	0.00	0.00	0.00	0.00	0.00		
401-000-665.000	INTEREST EARNED	5,000.00	5,611.28	0.00	(611.28)	112.23		
401-000-672.000	LAND SALE	0.00	0.00	0.00	0.00	0.00		
401-000-675.000	CONTRIB. FROM PRIVATE SOURCE	0.00	0.00	0.00	0.00	0.00		
401-000-680.000	MISCELLANEOUS	0.00	0.00	0.00	0.00	0.00		
401-000-682.202	REIMBURSED EQUIP DEPR-MAJOR ST	0.00	0.00	0.00	0.00	0.00		
401-000-682.203	REIMBURSED EQUIP DEPR-LOCAL ST	0.00	0.00	0.00	0.00	0.00		
401-000-696.000	PROCEEDS FROM SALE OF BONDS	0.00	0.00	0.00	0.00	0.00		
401-000-698.000	INSURANCE RECOVERIES	0.00	0.00	0.00	0.00	0.00		
401-000-699.101	TRANSFER IN - GENERAL FUND	0.00	0.00	0.00	0.00	0.00		
401-000-699.226	TRANSFER FROM GARBAGE & RUBBIS	0.00	0.00	0.00	0.00	0.00		
401-000-699.274	TRANS IN-COMMUNITY DEVELOPMENT	0.00	0.00	0.00	0.00	0.00		
401-000-699.590	TRANSFER IN-SEWER FUND	0.00	0.00	0.00	0.00	0.00		
401-000-699.591	TRAANSFER IN-WATER FUND	0.00	0.00	0.00	0.00	0.00		
TOTAL REVENUES		628,836.28	1,053,174.29	93,079.67	(424,338.01)	167.48		
Expenditures								
172	CITY MANAGER	0.00	0.00	0.00	0.00	0.00		
215	CITY CLERK	0.00	0.00	0.00	0.00	0.00		
253	FINANCE DEPARTMENT	0.00	4,430.58	4,430.58	(4,430.58)	100.00		
257	CITY ASSESSOR	0.00	0.00	0.00	0.00	0.00		
265	CITY HALL & GROUNDS	0.00	27,486.06	0.00	(27,486.06)	100.00		
276	CEMETERY	0.00	722.66	0.00	(722.66)	100.00		
301	POLICE	33,152.00	823.62	823.62	32,328.38	2.48		
336	FIRE	28,200.00	17,924.27	3,752.71	10,275.73	63.56		
441	DPW ADMINISTRATION	0.00	5,594.00	5,594.00	(5,594.00)	100.00		
558	TEAL LAKE WATER TRAIL	0.00	0.00	0.00	0.00	0.00		
567	CEMETERY	0.00	0.00	0.00	0.00	0.00		
704	NEIGHBORHOOD IMPROVEMENT	60,000.00	10,919.25	10,919.25	49,080.75	18.20		
729	DDA ADMINISTRATION	0.00	0.00	0.00	0.00	0.00		
757	AL QUAAL	30,000.00	2,840.57	0.00	27,159.43	9.47		
790	LIBRARY	264,272.00	188,562.93	22,856.41	75,709.07	71.35		
805	CONTRACTUAL SERVICES	0.00	0.00	0.00	0.00	0.00		
965	TRANSFERS OUT	151,000.00	6,000.00	0.00	145,000.00	3.97		
995	DEBT SERVICES	85,700.00	43,515.00	0.00	42,185.00	50.78		
997	DEBT SERVICE	0.00	0.00	0.00	0.00	0.00		
TOTAL EXPENDITURES		652,324.00	308,818.94	48,376.57	343,505.06	47.34		
Fund 401 - PUBLIC IMPROVEMENT FUND:								

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GL NUMBER	DESCRIPTION	2026	YTD BALANCE	ACTIVITY FOR	AVAILABLE	% BDT USED
		AMENDED BUDGET	05/31/2026 NORMAL (ABNORMAL)	MONTH 05/31/2026 INCREASE (DECREASE)	BALANCE NORMAL (ABNORMAL)	
Fund 401 - PUBLIC IMPROVEMENT FUND						
	TOTAL REVENUES	628,836.28	1,053,174.29	93,079.67	(424,338.01)	167.48
	TOTAL EXPENDITURES	652,324.00	308,818.94	48,376.57	343,505.06	47.34
	NET OF REVENUES & EXPENDITURES	(23,487.72)	744,355.35	44,703.10	(767,843.07)	3,169.13

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GL NUMBER	DESCRIPTION	2026 AMENDED BUDGET	YTD BALANCE	ACTIVITY FOR	AVAILABLE	% BDT USED
			NORMAL (ABNORMAL)	MONTH 05/31/2026 INCREASE (DECREASE)	BALANCE NORMAL (ABNORMAL)	
Fund 408 - PARKS CONSTRUCTION FUND - TEAL LAKE RPG						
Revenues						
408-000-501.000	FEDERAL GRANTS	0.00	0.00	0.00	0.00	0.00
408-000-539.000	STATE GRANTS	0.00	0.00	0.00	0.00	0.00
408-000-665.000	INTEREST EARNED	0.00	0.00	0.00	0.00	0.00
408-000-674.000	CONTRIBUTIONS AND DONATIONS	0.00	0.00	0.00	0.00	0.00
408-000-699.101	TRANSFER IN - GENERAL FUND	0.00	0.00	0.00	0.00	0.00
408-000-699.401	TRANSFER IN-PUBLIC IMPROVEMENT	0.00	0.00	0.00	0.00	0.00
TOTAL REVENUES		0.00	0.00	0.00	0.00	0.00
Expenditures						
452	OTHER CONSTRUCTION	0.00	0.00	0.00	0.00	0.00
TOTAL EXPENDITURES		0.00	0.00	0.00	0.00	0.00
Fund 408 - PARKS CONSTRUCTION FUND - TEAL LAKE RPG:						
TOTAL REVENUES		0.00	0.00	0.00	0.00	0.00
TOTAL EXPENDITURES		0.00	0.00	0.00	0.00	0.00
NET OF REVENUES & EXPENDITURES		0.00	0.00	0.00	0.00	0.00

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GL NUMBER	DESCRIPTION	2026	YTD BALANCE	ACTIVITY FOR	AVAILABLE	% BDGT
		AMENDED BUDGET	05/31/2026	MONTH 05/31/2026	BALANCE	
			NORMAL (ABNORMAL)	INCREASE (DECREASE)	NORMAL (ABNORMAL)	USED
Fund 409 - PARKS CONSTRUCTION FUND - LB PLAYGROUND						
Revenues						
409-000-539.000	STATE GRANTS	0.00	0.00	0.00	0.00	0.00
409-000-665.000	INTEREST EARNED	0.00	0.00	0.00	0.00	0.00
409-006-674.000	CONTRIBUTIONS AND DONATIONS	0.00	0.00	0.00	0.00	0.00
TOTAL REVENUES		0.00	0.00	0.00	0.00	0.00
Expenditures						
452	OTHER CONSTRUCTION	0.00	0.00	0.00	0.00	0.00
TOTAL EXPENDITURES		0.00	0.00	0.00	0.00	0.00
Fund 409 - PARKS CONSTRUCTION FUND - LB PLAYGROUND:						
TOTAL REVENUES		0.00	0.00	0.00	0.00	0.00
TOTAL EXPENDITURES		0.00	0.00	0.00	0.00	0.00
NET OF REVENUES & EXPENDITURES		0.00	0.00	0.00	0.00	0.00

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REVENUE AND EXPENDITURE REPORT FOR CITY OF ISHPEMING
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GL NUMBER	DESCRIPTION	2026	YTD BALANCE	ACTIVITY FOR	AVAILABLE	% BDT USED
		AMENDED BUDGET	05/31/2026 NORMAL (ABNORMAL)	MONTH 05/31/2026 INCREASE (DECREASE)	BALANCE NORMAL (ABNORMAL)	
Fund 410 - PARTRIDGE CREEK COMPOST						
Revenues						
410-000-528.000	OTHER FEDERAL GRANTS	0.00	0.00	0.00	0.00	0.00
TOTAL REVENUES		0.00	0.00	0.00	0.00	0.00
Expenditures						
264	PCC PERSONNEL COSTS	0.00	0.00	0.00	0.00	0.00
552	PCC PERSONNEL COSTS	0.00	0.00	0.00	0.00	0.00
965	NON DEPARTMENTAL	0.00	0.00	0.00	0.00	0.00
TOTAL EXPENDITURES		0.00	0.00	0.00	0.00	0.00
Fund 410 - PARTRIDGE CREEK COMPOST :						
TOTAL REVENUES		0.00	0.00	0.00	0.00	0.00
TOTAL EXPENDITURES		0.00	0.00	0.00	0.00	0.00
NET OF REVENUES & EXPENDITURES		0.00	0.00	0.00	0.00	0.00

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REVENUE AND EXPENDITURE REPORT FOR CITY OF ISHPEMING
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GL NUMBER	DESCRIPTION	2026	YTD BALANCE	ACTIVITY FOR	AVAILABLE	% BDGT
		AMENDED BUDGET	05/31/2026	MONTH 05/31/2026	BALANCE	
			NORMAL (ABNORMAL)	INCREASE (DECREASE)	NORMAL (ABNORMAL)	USED
Fund 472 - SENIOR CTR CONSTRUCTION FUND - CDBG						
Revenues						
472-000-501.000	FEDERAL REVENUE	0.00	0.00	0.00	0.00	0.00
472-000-665.000	INTEREST EARNED	0.00	101.58	0.00	(101.58)	100.00
472-000-674.000	CONTRIBUTIONS AND DONATIONS	0.00	0.00	0.00	0.00	0.00
TOTAL REVENUES		0.00	101.58	0.00	(101.58)	100.00
Expenditures						
524	CONSTRUCTION	0.00	0.00	0.00	0.00	0.00
TOTAL EXPENDITURES		0.00	0.00	0.00	0.00	0.00
Fund 472 - SENIOR CTR CONSTRUCTION FUND - CDBG:						
TOTAL REVENUES		0.00	101.58	0.00	(101.58)	100.00
TOTAL EXPENDITURES		0.00	0.00	0.00	0.00	0.00
NET OF REVENUES & EXPENDITURES		0.00	101.58	0.00	(101.58)	100.00

REVENUE AND EXPENDITURE REPORT FOR CITY OF ISHPEMING
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GL NUMBER	DESCRIPTION	2026	YTD BALANCE	ACTIVITY FOR	AVAILABLE	% BDGT
		AMENDED BUDGET	05/31/2026	MONTH 05/31/2026	BALANCE	
			NORMAL (ABNORMAL)	INCREASE (DECREASE)	NORMAL (ABNORMAL)	USED
Fund 484 - SEWER PROJECT FUND - 2023 CWSRF GRANT						
Revenues						
484-000-539.000	STATE GRANTS	0.00	0.00	0.00	0.00	0.00
484-000-695.000	BOND PROCEEDS	0.00	0.00	0.00	0.00	0.00
484-000-699.202	TRANSFER IN - MAJOR STREETS	0.00	0.00	0.00	0.00	0.00
484-000-699.590	TRANSFER IN - SEWER FUND	0.00	0.00	0.00	0.00	0.00
484-000-699.591	TRANSFERS IN - WATER FUND	0.00	0.00	0.00	0.00	0.00
TOTAL REVENUES		0.00	0.00	0.00	0.00	0.00
Expenditures						
483	ADMINISTRATION	0.00	0.00	0.00	0.00	0.00
524	CONSTRUCTION	0.00	0.00	0.00	0.00	0.00
525	OTHER CONSTRUCTION	0.00	0.00	0.00	0.00	0.00
956	OTHER EXPENSES	0.00	0.00	0.00	0.00	0.00
TOTAL EXPENDITURES		0.00	0.00	0.00	0.00	0.00
Fund 484 - SEWER PROJECT FUND - 2023 CWSRF GRANT:						
TOTAL REVENUES		0.00	0.00	0.00	0.00	0.00
TOTAL EXPENDITURES		0.00	0.00	0.00	0.00	0.00
NET OF REVENUES & EXPENDITURES		0.00	0.00	0.00	0.00	0.00

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GL NUMBER	DESCRIPTION	2026	YTD BALANCE	ACTIVITY FOR	AVAILABLE	% BDGT USED
		AMENDED BUDGET	05/31/2026 NORMAL (ABNORMAL)	MONTH 05/31/2026 INCREASE (DECREASE)	BALANCE NORMAL (ABNORMAL)	
Fund 485 - WATER PROJECT FUND - 2023 METER REPLACE						
Revenues						
485-000-539.000	STATE GRANTS	0.00	0.00	0.00	0.00	0.00
485-000-695.000	BOND PROCEEDS	0.00	0.00	0.00	0.00	0.00
485-000-699.202	TRANSFER IN - MAJOR STREETS	0.00	0.00	0.00	0.00	0.00
485-000-699.590	TRANSFER IN - SEWER FUND	0.00	0.00	0.00	0.00	0.00
485-000-699.591	TRANSFER IN-WATER	0.00	0.00	0.00	0.00	0.00
TOTAL REVENUES		0.00	0.00	0.00	0.00	0.00
Expenditures						
483	ADMINISTRATION	0.00	0.00	0.00	0.00	0.00
524	CONSTRUCTION	0.00	0.00	0.00	0.00	0.00
956	OTHER EXPENSES	0.00	0.00	0.00	0.00	0.00
TOTAL EXPENDITURES		0.00	0.00	0.00	0.00	0.00
Fund 485 - WATER PROJECT FUND - 2023 METER REPLACE:						
TOTAL REVENUES		0.00	0.00	0.00	0.00	0.00
TOTAL EXPENDITURES		0.00	0.00	0.00	0.00	0.00
NET OF REVENUES & EXPENDITURES		0.00	0.00	0.00	0.00	0.00

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REVENUE AND EXPENDITURE REPORT FOR CITY OF ISHPEMING
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GL NUMBER	DESCRIPTION	2026 AMENDED BUDGET	YTD BALANCE	ACTIVITY FOR	AVAILABLE	% BDT USED
			NORMAL (ABNORMAL)	MONTH 05/31/2026 INCREASE (DECREASE)	BALANCE NORMAL (ABNORMAL)	
Fund 510 - BRASSWIRE CAMPGROUND FUND						
Revenues						
510-000-539.000	STATE GRANTS	0.00	0.00	0.00	0.00	0.00
510-000-651.007	CAMPING FEES	0.00	0.00	0.00	0.00	0.00
510-000-674.000	CONTRIBUTIONS AND DONATIONS	0.00	0.00	0.00	0.00	0.00
510-000-676.000	REIMBURSEMENTS	0.00	0.00	0.00	0.00	0.00
510-000-680.000	MISCELLANEOUS REVENUE	0.00	0.00	0.00	0.00	0.00
510-000-699.101	TRANSFER IN - GENERAL FUND	0.00	0.00	0.00	0.00	0.00
510-000-699.401	TRANSFER IN - PUBLIC IMPROVEME	0.00	0.00	0.00	0.00	0.00
TOTAL REVENUES		0.00	0.00	0.00	0.00	0.00
Expenditures						
000	NON DEPARTMENTAL	0.00	0.00	0.00	0.00	0.00
455	OTHER CONSTRUCTION	0.00	0.00	0.00	0.00	0.00
729	DDA ADMINISTRATION	0.00	930.85	444.85	(930.85)	100.00
TOTAL EXPENDITURES		0.00	930.85	444.85	(930.85)	100.00
Fund 510 - BRASSWIRE CAMPGROUND FUND:						
TOTAL REVENUES		0.00	0.00	0.00	0.00	0.00
TOTAL EXPENDITURES		0.00	930.85	444.85	(930.85)	100.00
NET OF REVENUES & EXPENDITURES		0.00	(930.85)	(444.85)	930.85	100.00

REVENUE AND EXPENDITURE REPORT FOR CITY OF ISHPEMING
 PERIOD ENDING 05/31/2026

GL NUMBER	DESCRIPTION	2026		ACTIVITY FOR		AVAILABLE		% BDGT USED
		AMENDED BUDGET	YTD BALANCE 05/31/2026	MONTH 05/31/2026	INCREASE (DECREASE)	NORMAL (ABNORMAL)	BALANCE	
Fund 590 - SEWER FUND								
Revenues								
590-000-485.000	CONNECTION (TAP-IN) PERMIT	0.00	0.00	0.00		0.00	0.00	0.00
590-000-501.000	FEDERAL REVENUE	0.00	0.00	0.00		0.00	0.00	0.00
590-000-545.000	STATE GRANT - CDBG-2ND/3RD/4TH	0.00	0.00	0.00		0.00	0.00	0.00
590-000-641.000	METERED SALES	1,292,331.99	233,468.73	54,109.52		1,058,863.26	18.07	
590-000-644.000	FLAT RATE CHARGE	0.00	0.00	0.00		0.00	0.00	0.00
590-000-645.000	SEWER BASE RATE	758,120.74	429,088.52	106,988.76		329,032.22	56.60	
590-000-651.000	CONNECTION FEES	0.00	0.00	0.00		0.00	0.00	0.00
590-000-662.000	PENALTIES	19,126.20	12,141.15	2,478.94		6,985.05	63.48	
590-000-665.000	INTEREST EARNED	104,353.73	29,776.97	0.00		74,576.76	28.53	
590-000-680.000	MISCELLANEOUS INCOME	0.00	3,885.00	0.00		(3,885.00)	100.00	
590-000-695.559	CWSRF GRANT AND BOND PROCEEDS	0.00	0.00	0.00		0.00	0.00	0.00
590-000-696.000	PROCEEDS FROM SALE OF BONDS	0.00	0.00	0.00		0.00	0.00	0.00
590-000-699.591	TRANSFER IN-WATER	0.00	0.00	0.00		0.00	0.00	0.00
590-551-401.000	CAPITAL IMPROVEMENTS	0.00	0.00	0.00		0.00	0.00	0.00
TOTAL REVENUES		2,173,932.66	708,360.37	163,577.22		1,465,572.29	32.58	
Expenditures								
000	NON DEPARTMENTAL	0.00	0.00	0.00		0.00	0.00	0.00
523	FLEET MAINTENANCE	0.00	0.00	0.00		0.00	0.00	0.00
541	ADMINISTRATION	137,202.10	65,017.02	13,600.87		72,185.08	47.39	
543	CUSTOMER ACCOUNTS	126,772.63	52,021.89	8,045.95		74,750.74	41.04	
546	TRANSMISSION & DIST.	250,085.07	205,787.71	21,941.50		44,297.36	82.29	
548	SEWER PLANT	787,597.08	393,798.54	65,633.09		393,798.54	50.00	
551	CAP. IMPV. / DEPRECIATION	600,000.00	0.00	0.00		600,000.00	0.00	
559	2023 CWSRF CONSTRUCTION	2,000,000.00	0.00	0.00		2,000,000.00	0.00	
965	TRANSFERS OUT	0.00	0.00	0.00		0.00	0.00	0.00
995	DEBT SERVICES	192,941.00	69,463.55	0.00		123,477.45	36.00	
TOTAL EXPENDITURES		4,094,597.88	786,088.71	109,221.41		3,308,509.17	19.20	
Fund 590 - SEWER FUND:								
TOTAL REVENUES		2,173,932.66	708,360.37	163,577.22		1,465,572.29	32.58	
TOTAL EXPENDITURES		4,094,597.88	786,088.71	109,221.41		3,308,509.17	19.20	
NET OF REVENUES & EXPENDITURES		(1,920,665.22)	(77,728.34)	54,355.81		(1,842,936.88)	4.05	

REVENUE AND EXPENDITURE REPORT FOR CITY OF ISHPEMING
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GL NUMBER	DESCRIPTION	2026		ACTIVITY FOR		AVAILABLE		% BGD USED
		AMENDED BUDGET	YTD BALANCE 05/31/2026 NORMAL (ABNORMAL)	MONTH 05/31/2026 INCREASE (DECREASE)	BALANCE NORMAL (ABNORMAL)			
Fund 591 - WATER FUND								
Revenues								
591-000-485.000	CONNECTION (TAP-IN) PERMIT	584.47	0.00	0.00	584.47	0.00		
591-000-503.000	FEDERAL GRANT - USDA	0.00	0.00	0.00	0.00	0.00		
591-000-539.000	STATE GRANTS	0.00	72,843.75	17,927.50	(72,843.75)	100.00		
591-000-545.000	COMM. DEV. BLOCK GRANT	0.00	0.00	0.00	0.00	0.00		
591-000-607.000	TURN ON/OFF FEES	21,940.00	7,245.00	1,100.00	14,695.00	33.02		
591-000-610.000	PUBLIC NOTICE OF DISCONNECT	69,566.67	24,825.00	5,125.00	44,741.67	35.69		
591-000-615.000	THAWING FEES	5,663.93	2,575.00	1,400.00	3,088.93	45.46		
591-000-618.000	METER REPAIR	0.00	0.00	0.00	0.00	0.00		
591-000-641.000	METERED WATER SALES	2,858,706.90	906,581.00	221,109.19	1,952,125.90	31.71		
591-000-643.000	REBATES & OTHER CREDITS	0.00	0.00	0.00	0.00	0.00		
591-000-644.000	FLAT RATE CHARGE	0.00	0.00	0.00	0.00	0.00		
591-000-645.000	WATER BASE RATE	0.00	0.00	0.00	0.00	0.00		
591-000-650.000	OTHER SALES	1,200.00	1,200.00	950.00	0.00	100.00		
591-000-651.000	CONNECTION FEES	0.00	0.00	0.00	0.00	0.00		
591-000-662.000	PENALTIES	33,674.60	17,039.52	3,623.28	16,635.08	50.60		
591-000-665.000	INTEREST EARNED	60,463.17	15,267.01	0.00	45,196.16	25.25		
591-000-668.000	EQUIPMENT RENTAL	0.00	0.00	0.00	0.00	0.00		
591-000-673.000	SALE OF FIXED ASSETS	0.00	0.00	0.00	0.00	0.00		
591-000-680.000	MISCELLANEOUS INCOME	2,520.00	1,220.00	150.00	1,300.00	48.41		
591-000-696.000	PROCEEDS FROM SALE OF BONDS	0.00	0.00	0.00	0.00	0.00		
591-000-699.274	TRANSFERS IN - REVOLVING LOAN	0.00	0.00	0.00	0.00	0.00		
TOTAL REVENUES		3,054,319.74	1,048,796.28	251,384.97	2,005,523.46	34.34		
Expenditures								
000	NON DEPARTMENTAL	0.00	0.00	0.00	0.00	0.00		
523	FLEET MAINTENANCE	0.00	0.00	0.00	0.00	0.00		
540	ADMINISTRATION	281,047.65	114,212.55	30,654.32	166,835.10	40.64		
541	ADMINISTRATION	0.00	0.00	0.00	0.00	0.00		
542	CUSTOMER ACCOUNTS	144,784.52	54,655.05	8,151.78	90,129.47	37.75		
545	METER REPAIR	93,815.82	28,132.54	6,632.04	65,683.28	29.99		
546	SEWER LINE MAINTENANCE	0.00	0.00	0.00	0.00	0.00		
547	TRANSMISSION & DIST.	741,718.13	324,930.06	119,148.62	416,788.07	43.81		
548	SEWER PLANT	755,278.61	216,210.73	42,983.98	539,067.88	28.63		
550	CAP. IMPV / DEPRECIATION	746,000.00	0.00	0.00	746,000.00	0.00		
554	OPERATIONS EXPENSE	25,468.16	14,198.10	2,703.50	11,270.06	55.75		
560	2024 DWSRF	8,267,804.63	12,002.00	0.00	8,255,802.63	0.15		
590	METER REPLACEMENT PROJECT	0.00	0.00	0.00	0.00	0.00		
591	DWAM	0.00	14,218.19	13,795.30	(14,218.19)	100.00		
592	TMF	0.00	0.00	0.00	0.00	0.00		
965	TRANSFERS OUT	0.00	0.00	0.00	0.00	0.00		
995	DEBT SERVICES	165,105.00	56,106.31	0.00	108,998.69	33.98		
TOTAL EXPENDITURES		11,221,022.52	834,665.53	224,069.54	10,386,356.99	7.44		
Fund 591 - WATER FUND:								
TOTAL REVENUES		3,054,319.74	1,048,796.28	251,384.97	2,005,523.46	34.34		
TOTAL EXPENDITURES		11,221,022.52	834,665.53	224,069.54	10,386,356.99	7.44		
NET OF REVENUES & EXPENDITURES		(8,166,702.78)	214,130.75	27,315.43	(8,380,833.53)	2.62		

REVENUE AND EXPENDITURE REPORT FOR CITY OF ISHPEMING
 PERIOD ENDING 05/31/2026

GL NUMBER	DESCRIPTION	2026		YTD BALANCE		ACTIVITY FOR		AVAILABLE		% BGD USED
		AMENDED	BUDGET	NORMAL	(ABNORMAL)	INCREASE	(DECREASE)	NORMAL	(ABNORMAL)	
Fund 596 - GARBAGE/RECYCLE										
Revenues										
596-000-402.000	REAL PROPERTY TAXES		0.00		0.00		0.00		0.00	0.00
596-000-410.000	PERSONAL PROPERTY TAX		0.00		0.00		0.00		0.00	0.00
596-000-434.000	SPECIFIC ORE TAX		0.00		0.00		0.00		0.00	0.00
596-000-607.000	LICENSED HAULER PERMIT FEE		0.00		2,185.00		130.00		(2,185.00)	100.00
596-000-640.000	TRANSFER STATION TICKETS		0.00		1,738.00		660.00		(1,738.00)	100.00
596-000-641.000	GARBAGE USER FEES		271,969.13		93,262.73		25,329.08		178,706.40	34.29
596-000-644.000	LANDFILL CHARGE		678,105.45		243,572.62		60,768.73		434,532.83	35.92
596-000-662.000	PENALTIES		13,322.77		4,697.66		1,117.48		8,625.11	35.26
596-000-665.000	INTEREST EARNED		20,000.00		6,061.85		0.00		13,938.15	30.31
596-000-680.000	MISCELLANEOUS INCOME		0.00		0.00		0.00		0.00	0.00
596-000-681.000	SALE OF SCRAP METAL (CANS)		0.00		0.00		0.00		0.00	0.00
596-000-682.000	RECYCLED CARDBOARD/PAPER		0.00		0.00		0.00		0.00	0.00
596-000-683.000	RECYCLE USER FEES		0.00		0.00		0.00		0.00	0.00
TOTAL REVENUES			983,397.35		351,517.86		88,005.29		631,879.49	35.75
Expenditures										
528	GARBAGE/RECYCLE		939,227.92		298,124.33		107,405.55		641,103.59	31.74
965	TRANSFERS OUT		0.00		0.00		0.00		0.00	0.00
TOTAL EXPENDITURES			939,227.92		298,124.33		107,405.55		641,103.59	31.74
Fund 596 - GARBAGE/RECYCLE:										
TOTAL REVENUES			983,397.35		351,517.86		88,005.29		631,879.49	35.75
TOTAL EXPENDITURES			939,227.92		298,124.33		107,405.55		641,103.59	31.74
NET OF REVENUES & EXPENDITURES			44,169.43		53,393.53		(19,400.26)		(9,224.10)	120.88

REVENUE AND EXPENDITURE REPORT FOR CITY OF ISHPEMING
 PERIOD ENDING 05/31/2026

GL NUMBER	DESCRIPTION	2026 AMENDED BUDGET	YTD BALANCE	ACTIVITY FOR	AVAILABLE	% BGD USED
			NORMAL (ABNORMAL)	MONTH 05/31/2026 INCREASE (DECREASE)	BALANCE NORMAL (ABNORMAL)	
Fund 661 - MOTOR POOL EQUIPMENT FUND						
Revenues						
661-000-665.000	INTEREST EARNED	0.00	994.93	0.00	(994.93)	100.00
661-000-667.000	VEHICLE/EQUIPMENT RENTAL	0.00	0.00	0.00	0.00	0.00
661-000-667.101	VEHICLE/EQUIP RENTAL-GENERAL	0.00	0.00	0.00	0.00	0.00
661-000-667.202	EQUIP RENTAL - MAJOR STREET	0.00	0.00	0.00	0.00	0.00
661-000-667.203	VEHICLE/EQUIP RENTAL-LOCAL ST	0.00	0.00	0.00	0.00	0.00
661-000-667.226	VEHICLE/EQUIP RENTAL-GARBAGE	0.00	0.00	0.00	0.00	0.00
661-000-667.590	VEHICLE/EQUIP RENTAL-SEWER	0.00	0.00	0.00	0.00	0.00
661-000-667.591	VEHICLE/EQUIP RENTAL-WATER	0.00	0.00	0.00	0.00	0.00
661-000-673.000	SALE OF FIXED ASSETS	0.00	135,000.00	0.00	(135,000.00)	100.00
661-000-676.000	REIMBURSEMENTS	0.00	0.00	0.00	0.00	0.00
661-000-698.000	INSURANCE RECOVERIES	0.00	0.00	0.00	0.00	0.00
661-000-699.101	TRANSFER IN - GENERAL FUND	0.00	0.00	0.00	0.00	0.00
661-000-699.401	TRANSFER IN - PUBLIC IMPROVEME	0.00	0.00	0.00	0.00	0.00
TOTAL REVENUES		0.00	135,994.93	0.00	(135,994.93)	100.00
Expenditures						
523	FLEET MAINTENANCE	0.00	32.41	0.00	(32.41)	100.00
550	CAP. IMPV / DEPRECIATION	0.00	0.00	0.00	0.00	0.00
995	NON DEPARTMENTAL	0.00	0.00	0.00	0.00	0.00
TOTAL EXPENDITURES		0.00	32.41	0.00	(32.41)	100.00
Fund 661 - MOTOR POOL EQUIPMENT FUND:						
TOTAL REVENUES		0.00	135,994.93	0.00	(135,994.93)	100.00
TOTAL EXPENDITURES		0.00	32.41	0.00	(32.41)	100.00
NET OF REVENUES & EXPENDITURES		0.00	135,962.52	0.00	(135,962.52)	100.00

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 DB: Ishpeming

REVENUE AND EXPENDITURE REPORT FOR CITY OF ISHPEMING
 PERIOD ENDING 05/31/2026

Page: 30/32

GL NUMBER	DESCRIPTION	2026 AMENDED BUDGET	YTD BALANCE 05/31/2026 NORMAL (ABNORMAL)	ACTIVITY FOR MONTH 05/31/2026 INCREASE (DECREASE)	AVAILABLE BALANCE NORMAL (ABNORMAL)	% BDT USED
Fund 701 - TRUST & AGENCY						
Revenues						
701-000-665.000	INTEREST EARNED	0.00	0.00	0.00	0.00	0.00
TOTAL REVENUES		0.00	0.00	0.00	0.00	0.00
Fund 701 - TRUST & AGENCY:						
TOTAL REVENUES		0.00	0.00	0.00	0.00	0.00
TOTAL EXPENDITURES		0.00	0.00	0.00	0.00	0.00
NET OF REVENUES & EXPENDITURES		0.00	0.00	0.00	0.00	0.00

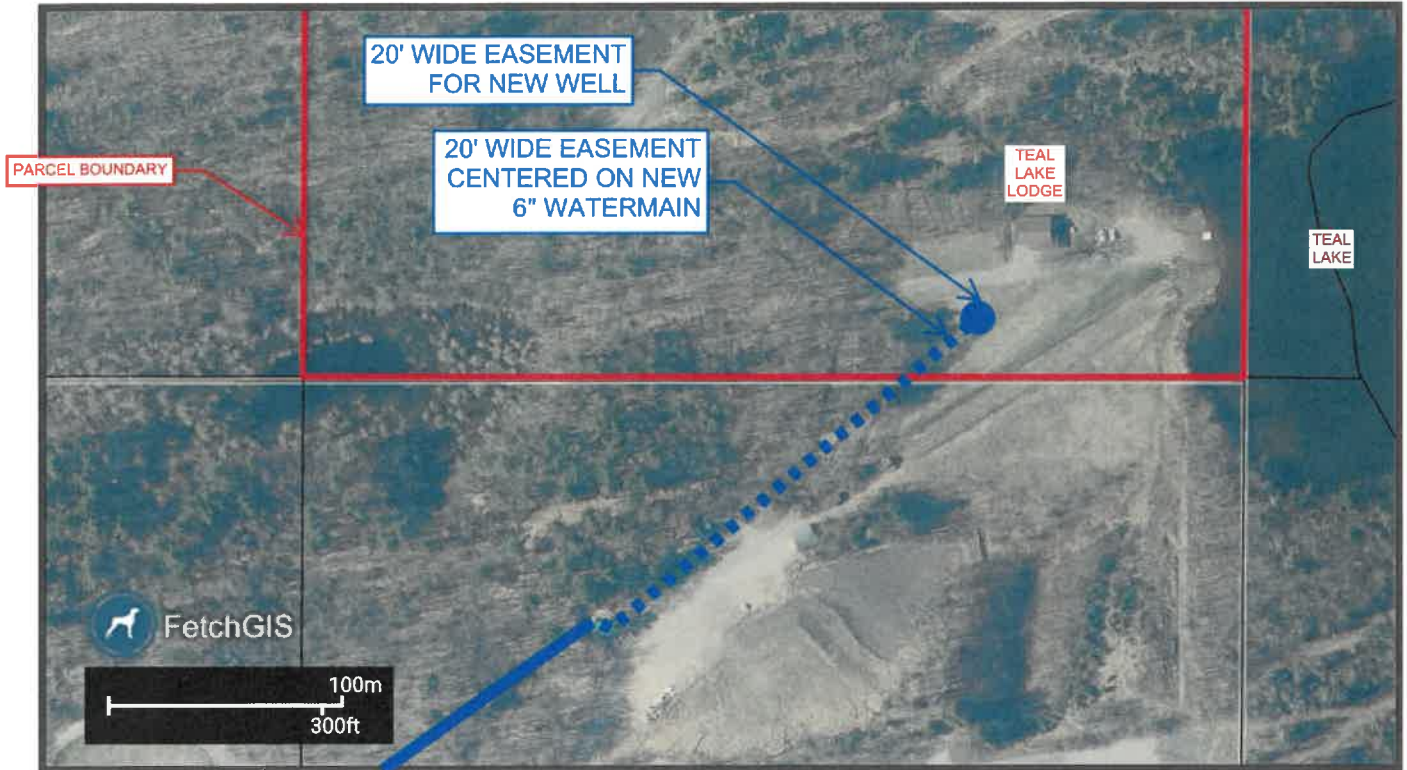
REVENUE AND EXPENDITURE REPORT FOR CITY OF ISHPEMING
 PERIOD ENDING 05/31/2026

GL NUMBER	DESCRIPTION	2026 AMENDED BUDGET	YTD BALANCE	ACTIVITY FOR	AVAILABLE	% BGD USED
			05/31/2026 NORMAL (ABNORMAL)	MONTH 05/31/2026 INCREASE (DECREASE)	BALANCE NORMAL (ABNORMAL)	
Fund 732 - POLICE & FIRE RETIREMENT						
Revenues						
732-000-402.000	REAL PROPERTY TAXES	0.00	286,106.52	48,647.32	(286,106.52)	100.00
732-000-410.000	PERSONAL PROPERTY TAX	0.00	0.00	0.00	0.00	0.00
732-000-412.000	DELINQUENT PERSONAL PROPERTY	0.00	0.00	0.00	0.00	0.00
732-000-434.000	SPECIFIC ORE TAX	0.00	0.00	0.00	0.00	0.00
732-000-438.000	PRE DENIALS	0.00	0.00	0.00	0.00	0.00
732-000-440.000	LOCAL COMM. STABILIZATION TAX	0.00	0.00	0.00	0.00	0.00
732-000-588.000	EMPLOYERS CONTRIBUTION	0.00	0.00	0.00	0.00	0.00
732-000-664.000	NET APPRECIATION	0.00	542,476.10	196,225.60	(542,476.10)	100.00
732-000-665.000	INTEREST EARNED	0.00	28,876.81	4,112.36	(28,876.81)	100.00
732-000-675.000	EMPLOYEES CONTRIBUTION	0.00	20,430.69	5,250.95	(20,430.69)	100.00
732-000-680.000	MISCELLANEOUS REVENUE	0.00	0.00	0.00	0.00	0.00
TOTAL REVENUES		0.00	877,890.12	254,236.23	(877,890.12)	100.00
Expenditures						
345	POLICE/FIRE RETIREMENT	0.00	233,829.50	45,474.85	(233,829.50)	100.00
TOTAL EXPENDITURES		0.00	233,829.50	45,474.85	(233,829.50)	100.00
Fund 732 - POLICE & FIRE RETIREMENT:						
TOTAL REVENUES		0.00	877,890.12	254,236.23	(877,890.12)	100.00
TOTAL EXPENDITURES		0.00	233,829.50	45,474.85	(233,829.50)	100.00
NET OF REVENUES & EXPENDITURES		0.00	644,060.62	208,761.38	(644,060.62)	100.00

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 User: GRANT
 DB: Ishpeming

REVENUE AND EXPENDITURE REPORT FOR CITY OF ISHPEMING
 PERIOD ENDING 05/31/2026

GL NUMBER	DESCRIPTION	2026 AMENDED BUDGET	YTD BALANCE 05/31/2026 NORMAL (ABNORMAL)	ACTIVITY FOR MONTH 05/31/2026 INCREASE (DECREASE)	AVAILABLE BALANCE NORMAL (ABNORMAL)	% BDGT USED
Fund 999 - POOLED CASH FUND						
Expenditures						
000	NON DEPARTMENTAL	0.00	0.00	0.00	0.00	0.00
TOTAL EXPENDITURES		0.00	0.00	0.00	0.00	0.00
Fund 999 - POOLED CASH FUND:						
TOTAL REVENUES		0.00	0.00	0.00	0.00	0.00
TOTAL EXPENDITURES		0.00	0.00	0.00	0.00	0.00
NET OF REVENUES & EXPENDITURES		0.00	0.00	0.00	0.00	0.00
TOTAL REVENUES - ALL FUNDS		13,464,391.66	7,562,298.42	1,418,811.19	5,902,093.24	56.17
TOTAL EXPENDITURES - ALL FUNDS		23,355,714.26	5,940,815.34	987,001.87	17,414,898.92	25.44
NET OF REVENUES & EXPENDITURES		(9,891,322.60)	1,621,483.08	431,809.32	(11,512,805.68)	16.39



Property Address

PRAIRIE AV

-, MI, -

This Parcel has no image on file.

Owner Address

CITY OF ISHPEMING

Unit:

52-07

-

Unit Name:

ISHPEMING TOWNSHIP

DIVISION ST

ISHPEMING, MI 49849

General Information for 2026 Tax Year

Parcel Number:	52-07-134-005-00	Assessed Value:	\$0
Property Class:	201	Taxable Value:	\$0
Class Name:	COMMERCIAL	State Equalized Value:	\$0
School Dist Code:	52015		
School Dist Name:	NICE		
PRE 2025:	0%		
PRE 2026:	0%		

Prev Year Info	MBOR Assessed	Final SEV	Final Taxable
2025	\$0	\$0	\$0
2024	\$0	\$0	\$0

Land Information

Acreage: 39.7
Zoning: -

Tax Description

SEC 34 T48N R27W 39.70 A GOVT LOT 1.

Sales Information

Sale Date: 12-15-1995

Sale Price: 1
Instrument: WD
Grantor:
Grantee:
Terms of Sale: 03-ARM'S LENGTH
Liber/Page: 0403:0180

Building Information

Residential Buildings

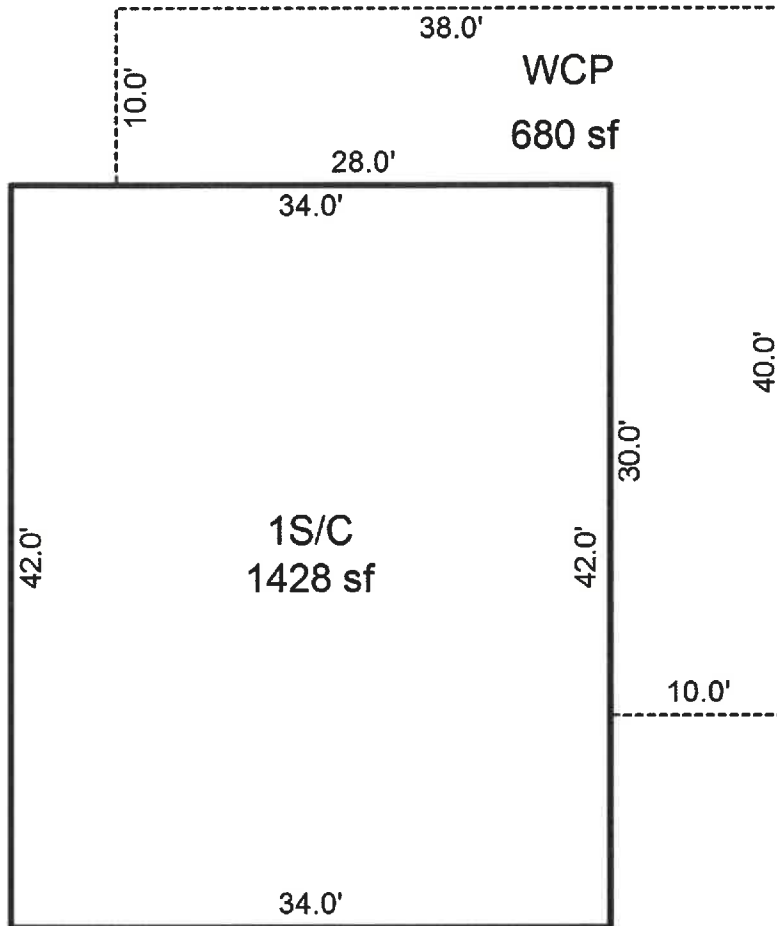
No Records Found

Commercial Buildings

Lodge

Year Built:	0	Stories:	1
Area (sq ft):	1428	Type:	Lodge
Basement Area:	0		

Sketches (1)



Delinquent Tax Information

*DOES NOT include unpaid taxes on PERSONAL PROPERTY

No Records Found

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Property Address

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-- MI, --

This Parcel has no image on file.

Owner Address

CITY OF ISHPEMING
--
100 E DIVISION ST
ISHPEMING, MI 49849

Unit: 52-51
Unit Name: CITY OF ISHPEMING

General Information for 2026 Tax Year

Parcel Number:	52-51-834-013-00	Assessed Value:	\$0
Property Class:	201	Taxable Value:	\$0
Class Name:	COMMERCIAL	State Equalized Value:	\$0
School Dist Code:	52180		
School Dist Name:	ISHPEMING PUBLIC		

PRE 2025: 0%

PRE 2026: 0%

Prev Year Info	MBOR Assessed	Final SEV	Final Taxable
2025	\$0	\$0	\$0
2024	\$0	\$0	\$0

Land Information

Acreage: 39.483
Zoning: DD

Tax Description

SEC 34 T48N R27W 39.483 A NE 1/4 OF SE 1/4 EX S 150' OF W 150' THEREOF.

Sales Information

Sale Date: 12-15-1995

Sale Price: 1

Instrument: WD

Grantor: TEAL LAKE IRON MINING CO

Grantee: CITY OF ISHPEMING

Terms of Sale: 21-NOT USED/OTHER

Liber/Page: 0403-0180

Building Information

Residential Buildings

No Records Found

Commercial Buildings

Unspecified Building

Year Built:	0	Stories:	1
Area (sq ft):	1680	Type:	
Basement Area:	0		

Residential Garage

Year Built:	0	Stories:	1
Area (sq ft):	720	Type:	Residential Garage
Basement Area:	0		

Restaurant Building

Year Built:	0	Stories:	1
Area (sq ft):	1120	Type:	Restaurant Building
Basement Area:	0		

Unspecified Building

Year Built:	0	Stories:	1
Area (sq ft):	768	Type:	
Basement Area:	0		

Sketches (1)



Property Address

-
-, MI, -

This Parcel has no image on file.

Owner Address

CITY OF ISHPEMING
-
100 DIVISION ST
ISHPEMING, MI 49849

Unit: 52-51
Unit Name: CITY OF ISHPEMING

General Information for 2026 Tax Year

Parcel Number: 52-51-834-014-00 Assessed Value: \$0
 Property Class: 201 Taxable Value: \$0
 Class Name: COMMERCIAL State Equalized Value: \$0
 School Dist Code: 52180
 School Dist Name: ISHPEMING PUBLIC

PRE 2025: 0%
 PRE 2026: 0%

Prev Year Info	MBOR Assessed	Final SEV	Final Taxable
2025	\$0	\$0	\$0
2024	\$0	\$0	\$0

Land Information

Acreage: 30.16
 Zoning: DD

Tax Description

SEC 34 T48N R27W 30.16 A NW 1/4 OF SE 1/4 EXC PART BEG 40' N OF SE COR THEREOF TH N 495' TH W 250' TH S55DEG34'W 621.4' TH N 110' TH W 571.32' TO W LINE TH S 250' TH E 1330.7' TO POB & EXC RD ROWS.

Sales Information

Sale Date: 02-20-1997

Sale Price: 1
 Instrument: WD
 Grantor:
 Grantee:
 Terms of Sale: 21-NOT USED/OTHER
 Liber/Page: 0408:0633

Sale Date: 10-11-1994

Sale Price: 1
 Instrument: WD
 Grantor:
 Grantee:
 Terms of Sale: 03-ARM'S LENGTH
 Liber/Page: 0396:0634

Sale Date: 01-18-1991

Sale Price: 1

Instrument: WD

Grantor:

Grantee:

Terms of Sale: 03-ARM'S LENGTH

Liber/Page: 0378:0083

Sale Date: 01-18-1991

Sale Price: 1

Instrument: WD

Grantor:

Grantee:

Terms of Sale: 03-ARM'S LENGTH

Liber/Page: 0378:0063

Building Information

Residential Buildings

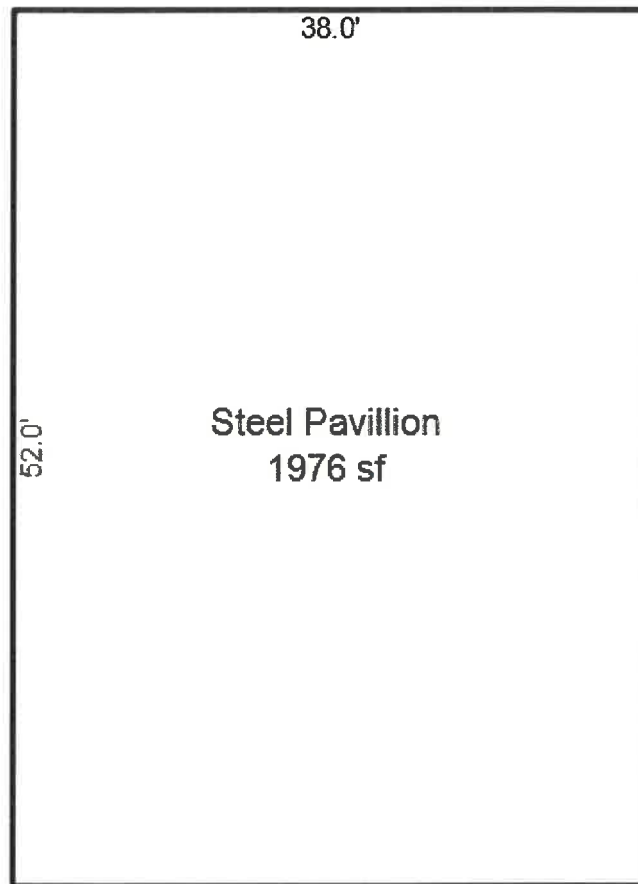
No Records Found

Commercial Buildings

Unspecified Building

Year Built:	0	Stories:	1
Area (sq ft):	1976	Type:	
Basement Area:	0		

Sketches (1)



Delinquent Tax Information

*DOES NOT include unpaid taxes on PERSONAL PROPERTY

No Records Found

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Property Address

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-- MI, --

This Parcel has no image on file.

Owner Address

CITY OF ISHPEMING

Unit:

52-51

--

Unit Name:

CITY OF ISHPEMING

CITY HALL

ISHPEMING, MI 49849

General Information for 2026 Tax Year

Parcel Number:	52-51-834-014-20	Assessed Value:	\$0
Property Class:	201	Taxable Value:	\$0
Class Name:	COMMERCIAL	State Equalized Value:	\$0
School Dist Code:	52180		
School Dist Name:	ISHPEMING PUBLIC		

PRE 2025: 0%
 PRE 2026: 0%

Prev Year Info	MBOR Assessed	Final SEV	Final Taxable
2025	\$0	\$0	\$0
2024	\$0	\$0	\$0

Land Information

Acreage: 3.28
Zoning: DD

Tax Description

SEC 34 T48N R27W 3.28 A PART OF NW 1/4 OF SE 1/4 COM AT SW COR THEREOF TH N 40' TO POB TH N ALG W LINE 250' TH E 571.32' TH S 250' TH W 570.7' TO POB.

Sales Information

No Records Found

Building Information

Residential Buildings

No Records Found

Commercial Buildings

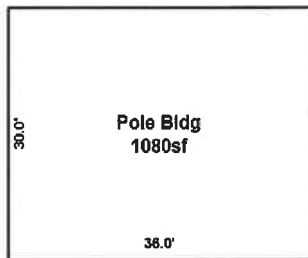
Lodge

Year Built:	0	Stories:	1
Area (sq ft):	1620	Type:	Lodge
Basement Area:	0		

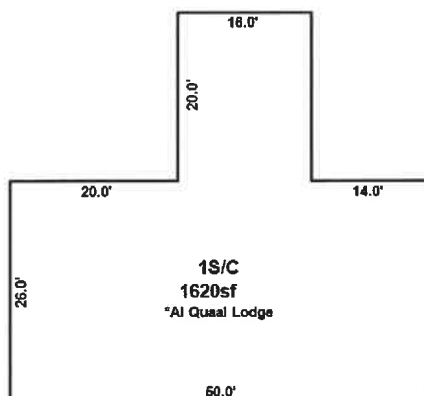
Residential Garage

Year Built:	0	Stories:	1
Area (sq ft):	1080	Type:	Residential Garage
Basement Area:	0		

Sketches (1)



475 sq ft m/l Conc.



8000 sq ft m/l Asphalt

Delinquent Tax Information

*DOES NOT include unpaid taxes on PERSONAL PROPERTY

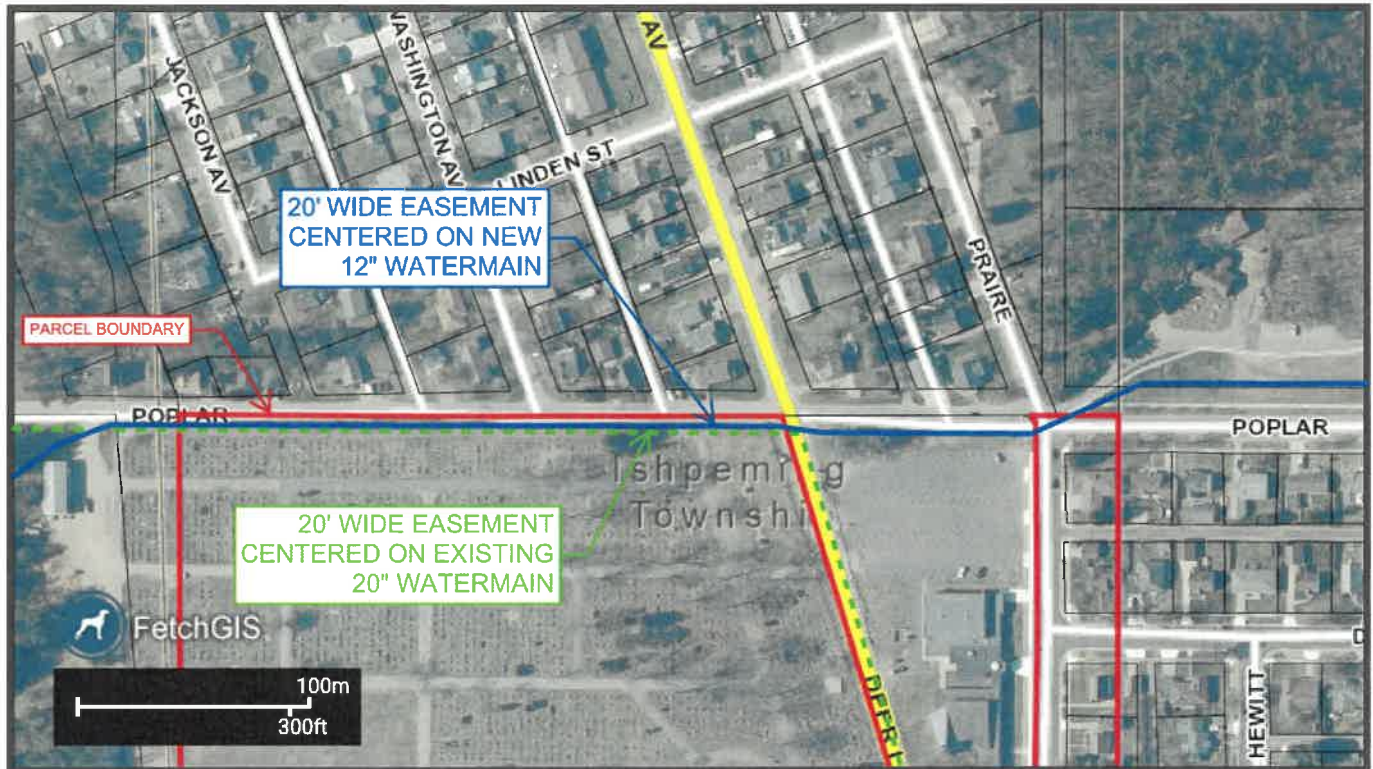
No Records Found

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Property Address

PRAIRIE AV

-, MI, -

This Parcel has no image on file.

Owner Address

CITY OF ISHPEMING

Unit:

52-07

-

Unit Name:

ISHPEMING TOWNSHIP

-

-, --

General Information for 2026 Tax Year

Parcel Number:	52-07-134-024-00	Assessed Value:	\$0
Property Class:	202	Taxable Value:	\$0
Class Name:	COMMERCIAL VACANT	State Equalized Value:	\$0
School Dist Code:	52180		
School Dist Name:	ISHPEMING PUBLIC		

PRE 2025: 0%

PRE 2026: 0%

Prev Year Info	MBOR Assessed	Final SEV	Final Taxable
2025	\$0	\$0	\$0
2024	\$0	\$0	\$0

Land Information

Acreage: 34

Zoning: -

Tax Description

SEC 34 T48N R27W SE 1/4 OF SW 1/4 EXC THAT PART LYING N & E OF DEER LAKE RD S OF POPLAR ST & W OF PRAIRIE AVE.

Sales Information

No Records Found

Building Information

No Records Found

Delinquent Tax Information

*DOES NOT include unpaid taxes on PERSONAL PROPERTY

No Records Found

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Property Address

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-- MI, --

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Owner Address

CITY OF ISHPEMING
--
CITY HALL
ISHPEMING, MI 49849

Unit: 52-51
Unit Name: CITY OF ISHPEMING

General Information for 2026 Tax Year

Parcel Number:	52-51-834-011-20	Assessed Value:	\$0
Property Class:	201	Taxable Value:	\$0
Class Name:	COMMERCIAL	State Equalized Value:	\$0
School Dist Code:	52180		
School Dist Name:	ISHPEMING PUBLIC		

PRE 2025: 0%
 PRE 2026: 0%

Prev Year Info	MBOR Assessed	Final SEV	Final Taxable
2025	\$0	\$0	\$0
2024	\$0	\$0	\$0

Land Information

Acreage: 13.61
 Zoning: DD

Tax Description

SEC 34 T48N R27W 13.61 A M/L E 500' OF SW 1/4 OF SW 1/4 EXC N 500' OF W 125' THEREOF.

Sales Information

Sale Date: 05-01-1990

Sale Price: 18300

Instrument: WD

Grantor:

Grantee:

Terms of Sale: 03-ARM'S LENGTH

Liber/Page: 0375:0783

Building Information

Residential Buildings

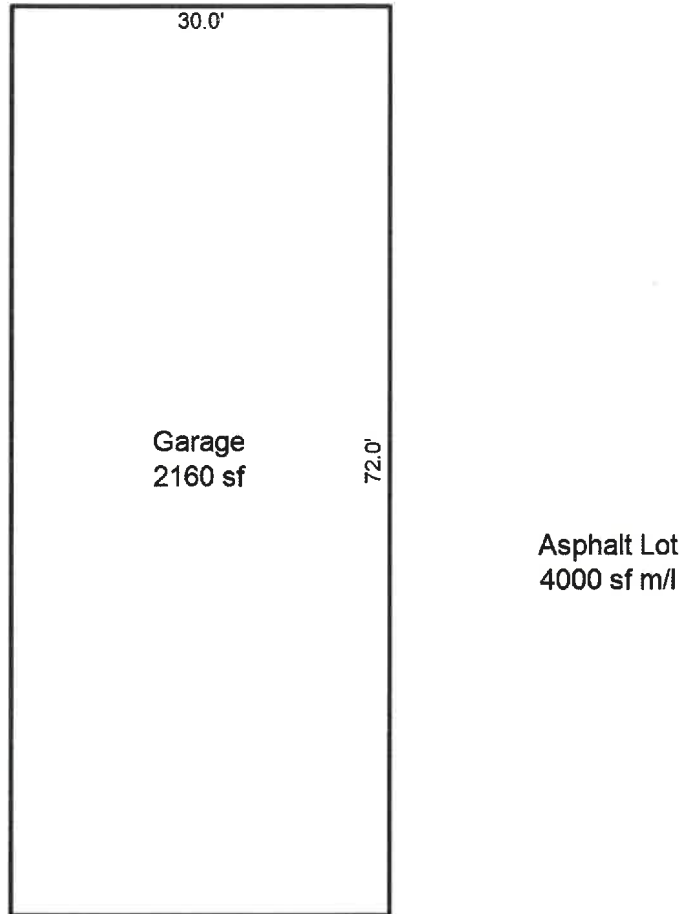
No Records Found

Commercial Buildings

Shed, Equipment, 4 Wall

Year Built:	0	Stories:	1
Area (sq ft):	2160	Type:	Shed, Equipment, 4 Wall
Basement Area:	0		

Sketches (1)



Delinquent Tax Information

*DOES NOT include unpaid taxes on PERSONAL PROPERTY

No Records Found

Application Use:

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Budget Amendment – Local Streets and Major Streets

This budget amendment is being submitted to City Council for their consideration to adjust within the Local Streets Fund and the Major Streets Fund to support Winter Maintenance needs in both.

Local Streets Fund

Decrease Drainage/Backslopes by \$25,000.

Decrease Fund Balance by \$100,000.

Decrease Traffic Surfaces by \$50,000.

Increase Winter Maintenance by \$175,000.

Major Streets Fund

Decrease Drainage/Backslopes by \$45,000.

Decrease Routine Maintenance by \$15,000.

Decrease Traffic Surfaces by \$40,000.

Increase Winter Maintenance by \$100,000.

City of Ishpeming Statement of Explanation

1. Agenda Item Information

Agenda Item Title: Report to City Council on the Fiscal State of the City Presentations

Department: City Manager – Finance

Prepared By: Randy Scholz

Date Submitted: June 11, 2026

2. Background & Purpose

Purpose / Background: The City Manager and Deputy City Manager/Finance Director developed and presented an overview of the City's fiscal condition to Council, and subsequently delivered the presentation to the public, the Library Board, and City employees.

At this meeting, they will summarize the feedback received during those presentations. Council can share feedback gathered from the public too.

3. Fiscal Impact

Total Cost / Revenue Impact: N/A

Funding Source(s): N/A

4. Recommended Action & Alternatives

Alternatives Considered (Anticipate questions):

Recommended Action: The City Manager and Deputy City Manager/Finance Director will be seeking direction from Council on how to proceed. Specifically, Council will need to determine whether to move forward with a millage and, if so, identify the type of millage to pursue (e.g., general, roads, public safety, library, or other).

5. Approval & Routing

Department Head Approval

(Name & Signature): Randy Scholz Date: 6.11.26

6. Attachments / Exhibits



FISCAL STATE OF THE CITY

Your Local Government

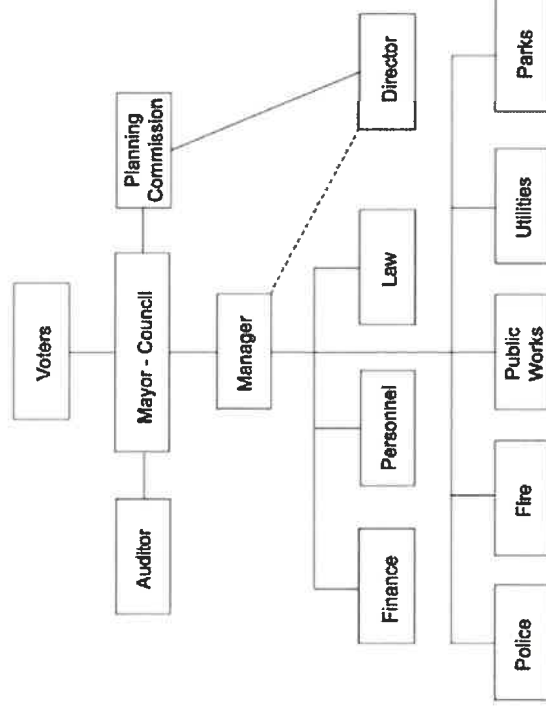
- Ishpeming is a Home Rule City
- Under the Home Rule City Act
 - Taxation rates are limited
 - Borrowing of funds and contracting debt is restricted
 - Voters have the power to frame, adopt, and amend a City Charter
 - Through their elected representatives, voters may pass laws and ordinances pertaining to municipal concerns.

Your Local Government

- Ishpeming is a Council-Manager Form of Government.
 - The elected body appoints a professionally trained and experienced manager to administer day to day operations and make recommendations to City Council.
 - The Council makes all policy decisions, including review, revision, and final approval of the proposed annual budget.

Your Local Government

Council-Manager Form



Your Local Government

- The Finance Director is an appointed position, not an elected one.
- My role is filled in accordance with the City Charter, specifically section 5.9.
- I serve under the city manager's direction, who serves under the direction of the governing body.
- My role is to serve residents by supporting the direction of the governing body and provide financial information to the city manager, staff, council, and residents as the general accountant of the City.

Taking the Fun Out of Fund Accounting

Q: How does a city differ from a private organization in terms of its finances?

A: The City utilizes fund accounting to track resources for designated purposes.

Q: What is so special about fund accounting?

A: The emphasis in fund accounting is on accountability as opposed to profitability. Revenues are collected and utilized in accordance with restrictions and legal requirements for specific purposes.

Taking the Fun Out of Fund Accounting

Q: What is a fund? How many does the City Have?

A: Fund is a self-balancing set of accounts that records all assets, liabilities, equities, revenues, and expenditures incurred in the process of carrying out a specific objective. The City maintains about 20 separate funds, or separate sets of financials, in any given year.

Q: Are all funds treated the same?

A: No. Funds can be categorized into distinct categories, each with different accounting standards. Broadly speaking these are Governmental Funds, Proprietary Funds, and Fiduciary Funds.

Taking the Fun Out of Fund Accounting

Q: Why does this matter to me, as a resident?

A: Fund accounting is often the reason for the cognitive dissonance you feel when you hear that the “general fund is over budget” one minute and hear about the purchase of a new DPW vehicle or read a request for bids on a solar panel for the Brasswire campground the next.

Q: Yeah, but doesn't the City have millions of dollars on hand regardless?

A: Yes and no. The key in following along with the financials is to understand that fund balances contain things like equity, capital (physical) assets, liabilities, receivables, and cash. A fund balance is not the same as liquid holdings.

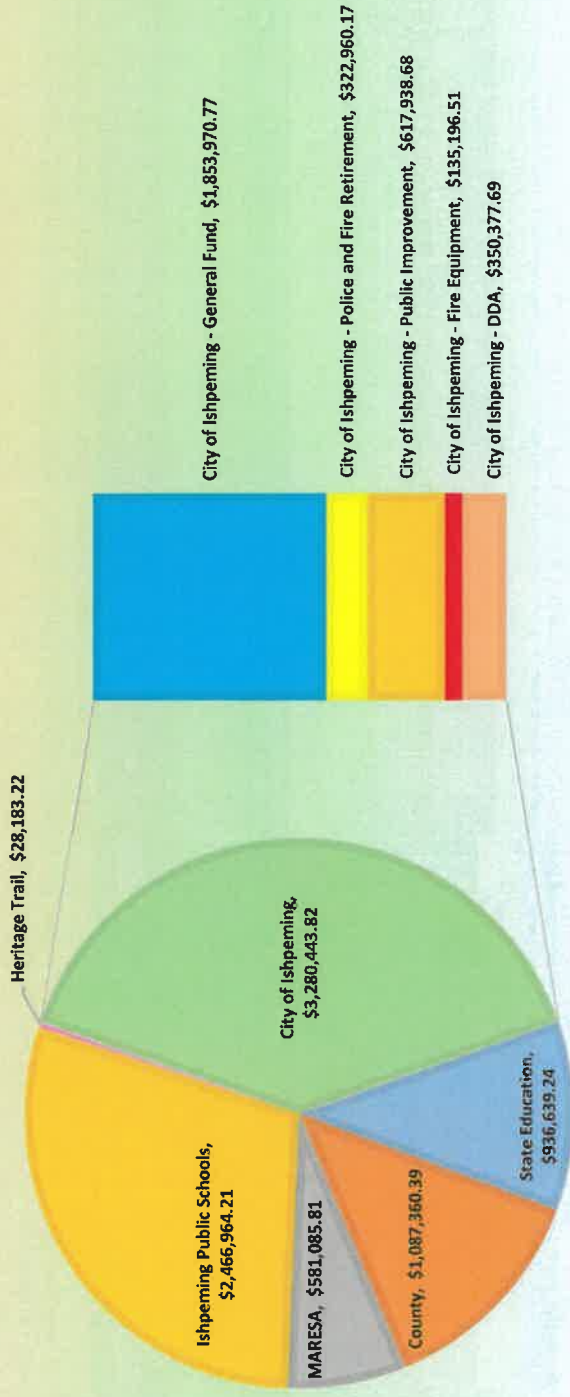
Taking the Fun Out of Fund Accounting

Key Takeaways:

- The City maintains multiple sets of distinct financials
- Resources often cannot be freely exchanged between funds and revenue sources matter in determining use
- Governmental accounting is about wise resource use and transparency vs profitability
- Fund balances are not cash holdings

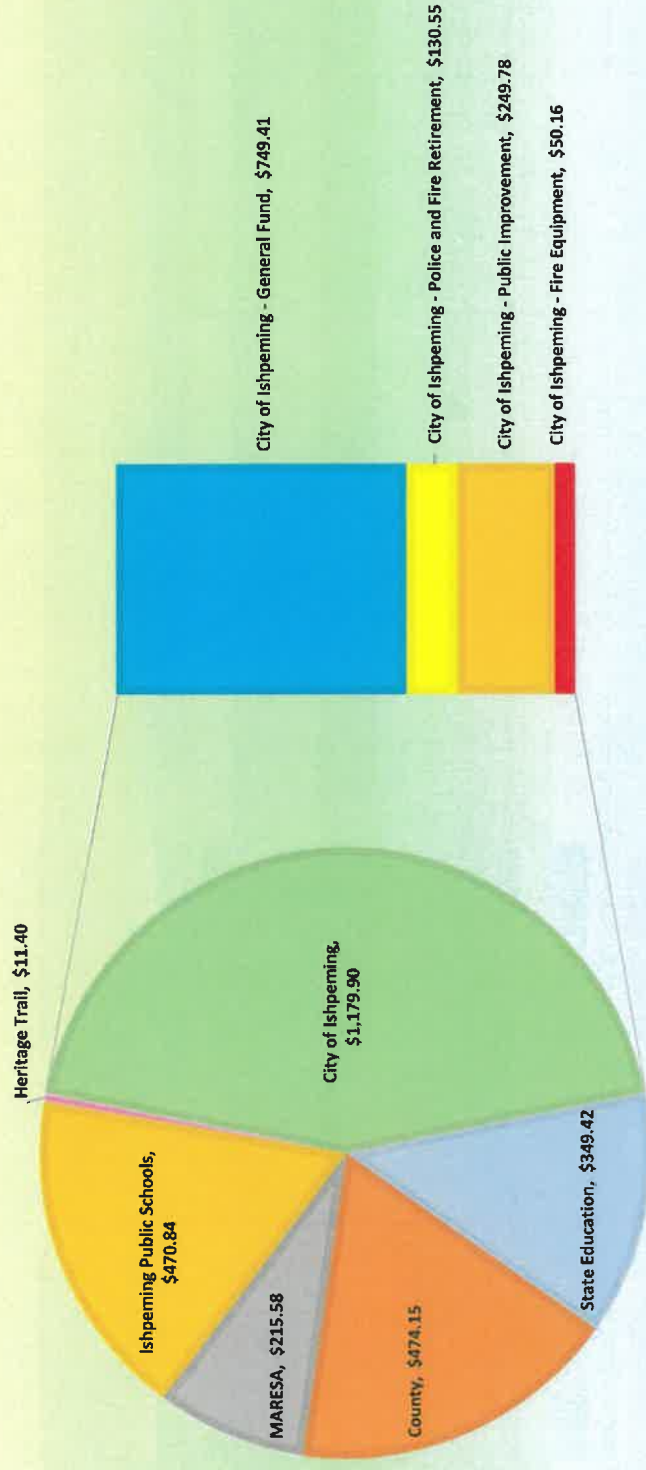
Understanding the Distribution of Tax Revenue

"WHERE DO MY TAXES GO?"



Who's Levying Who?

REAL WORLD EXAMPLE - AN AVERAGE PRIMARY RESIDENCE ON ARCH STREET

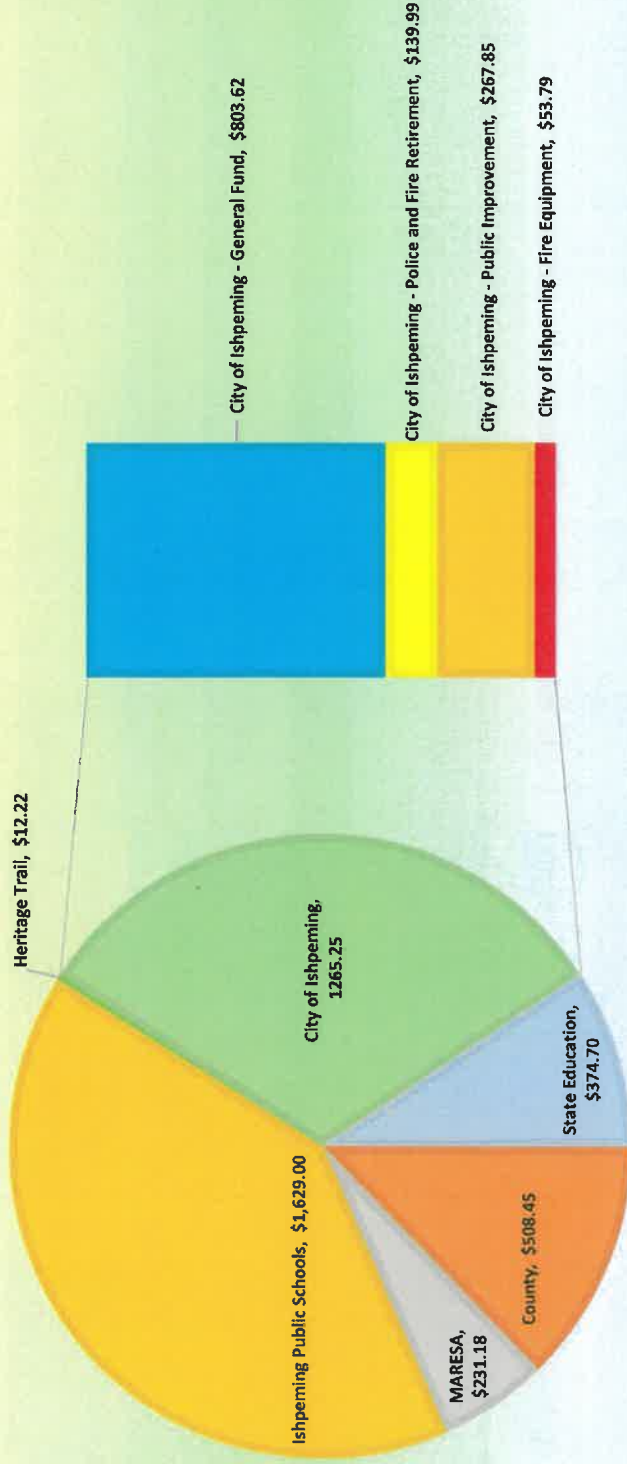


Single Family Residence with a Taxable Value of \$58,237 and an Assessed Value* of \$77,600

*Assessed Value is not Fair Market Value

Who's Levying Who?

REAL WORLD EXAMPLE - A RENTAL PROPERTY ON MAURICE STREET

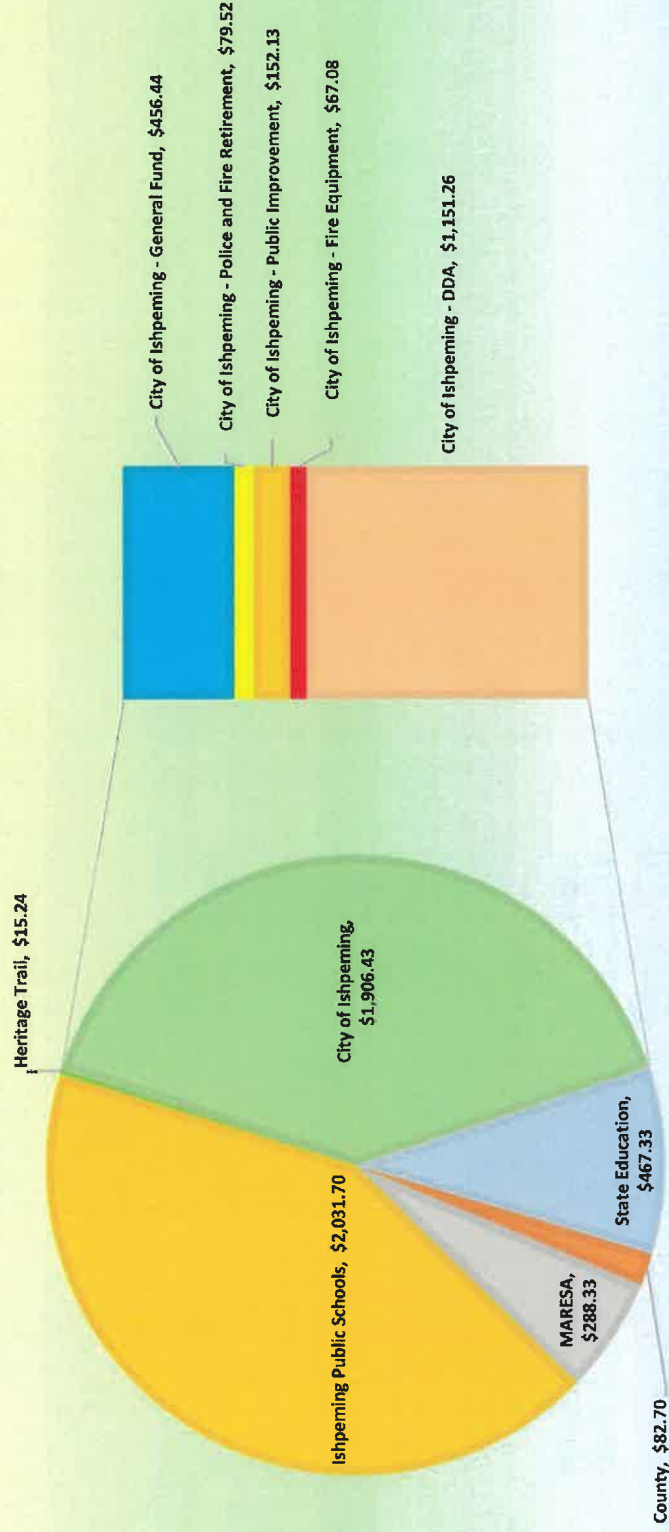


Single Family Residence with a Taxable Value of \$62,450 and an Assessed Value* of \$62,450
No PRE Exemption Means an Additional 18 Mills to Ishpeming Public Schools

* Assessed Value is not Fair Market Value

Who's Levying Who?

REAL WORLD EXAMPLE - YOUR FAVORITE LOCAL RESTAURANT



A Business within the DDA TIF District with a Taxable Value of \$77,888 and an Assessed Value of \$180,950
Notice the relative difference in City and County totals with the introduction of the DDA capture

* Assessed Value is not Fair Market Value

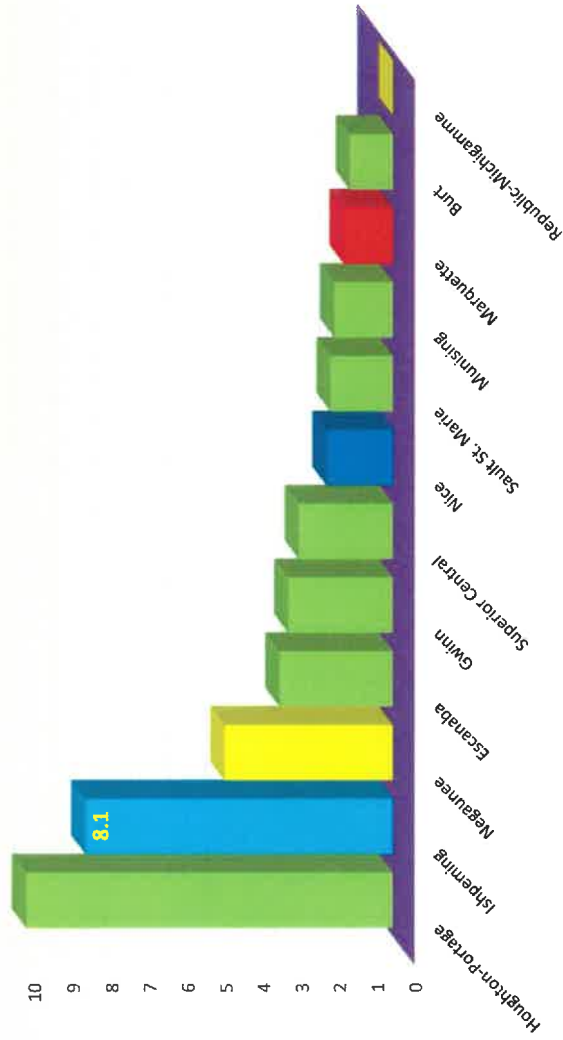
Taxes in Context

- The City and other entities are drawing off the same resource pool
- High tax rates are a barrier to investment in our community no matter the entity levying them
- Funding decisions have to be made against the larger context of the community
- Infinite needs, finite resources

Taxes In Context

Ishpeming's Investment in its School District

School Debt:
Regional Debt and Sinking Fund Millage Comparisons
2024 Data

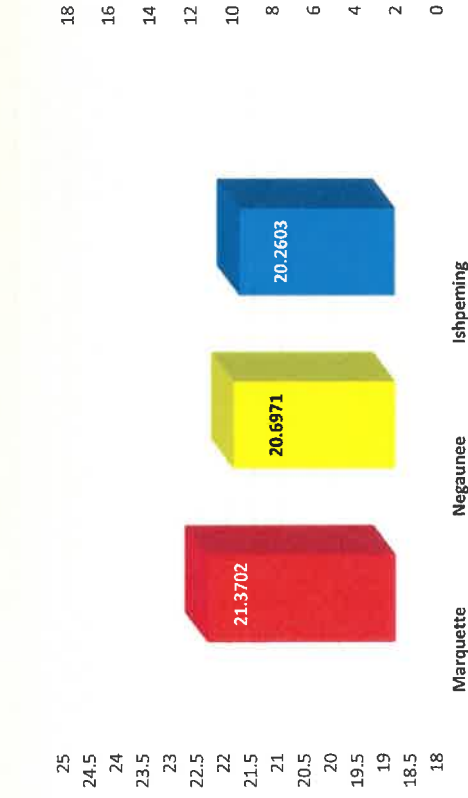


School District Debt Funded by Taxpayers
 Primary Residence on Arch Street - \$55k Taxable Value:
 \$471 Annually
 Rental Property on Maurice Street - \$62k Taxable Value:
 \$505 Annually
 Your Favorite Local Restaurant – \$78k Taxable Value:
 \$630 Annually

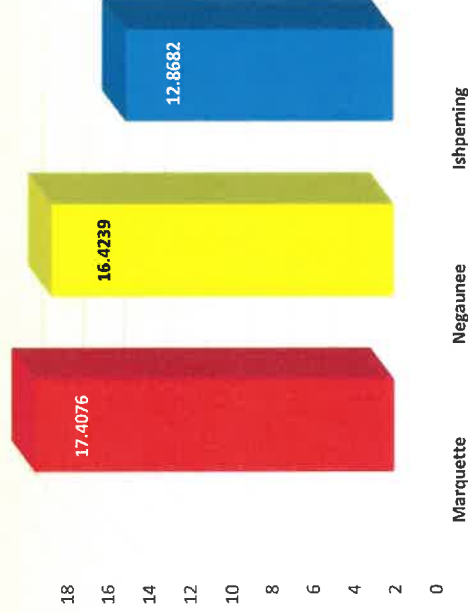
Taxes in Context

Dispelling the notion that “Ishpeming has the highest tax rate”

Total Tax Levy By City in Marquette County



General Operating Tax Levy by City

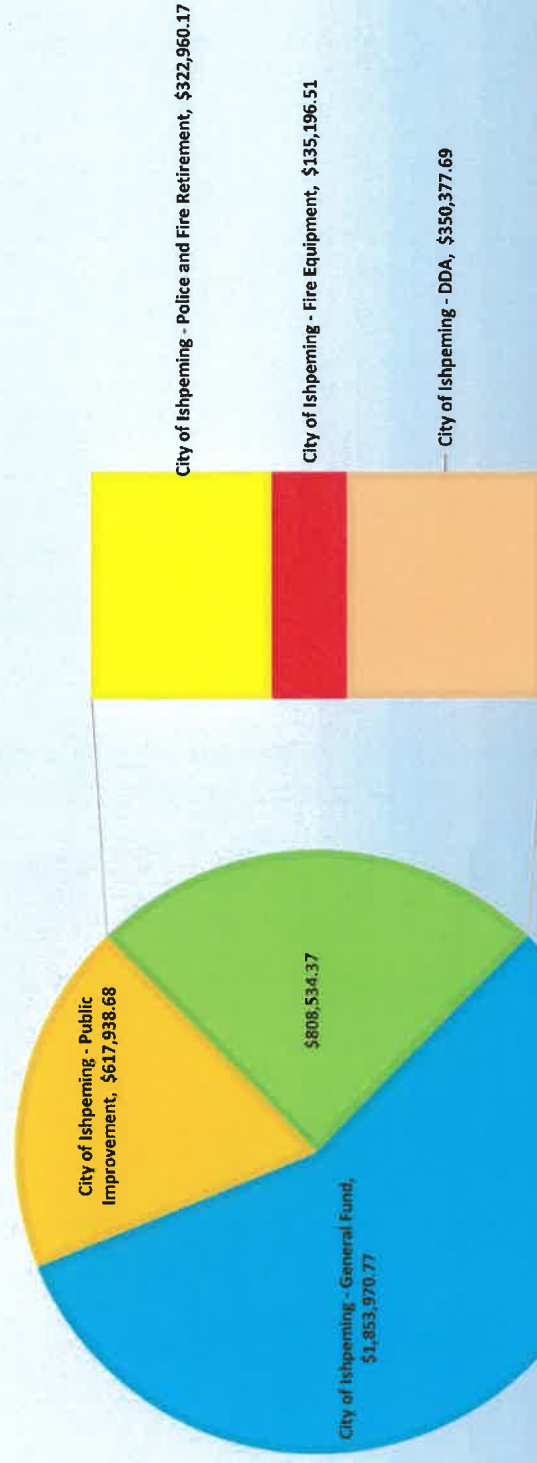


Ishpeming City has a lower general fund operating millage than neighboring communities

2025 Levy, Including Marquette DDA Millage

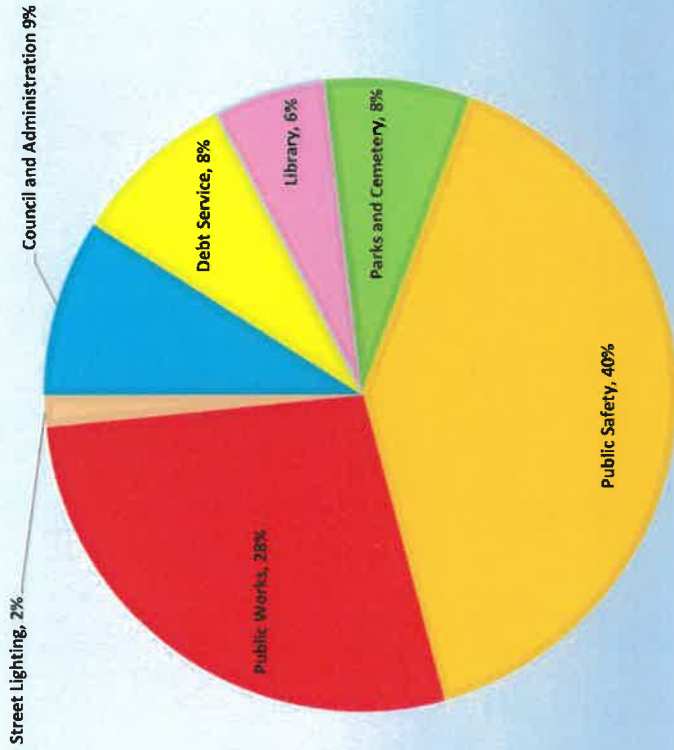
Understanding the City's Use of Tax Revenue

2025 TAX LEVY – ILLUSTRATING WHERE COUNCIL CAN EASILY INFLUENCE SPENDING



Understanding the City's Use of Tax Revenue

"HOW DID THE CITY USE MY TAX DOLLARS?"



Approximation made from overall expenditure trends, including grant, state revenue, and service charge funded efforts.
Public Improvement and General Operating Millages

The General Fund

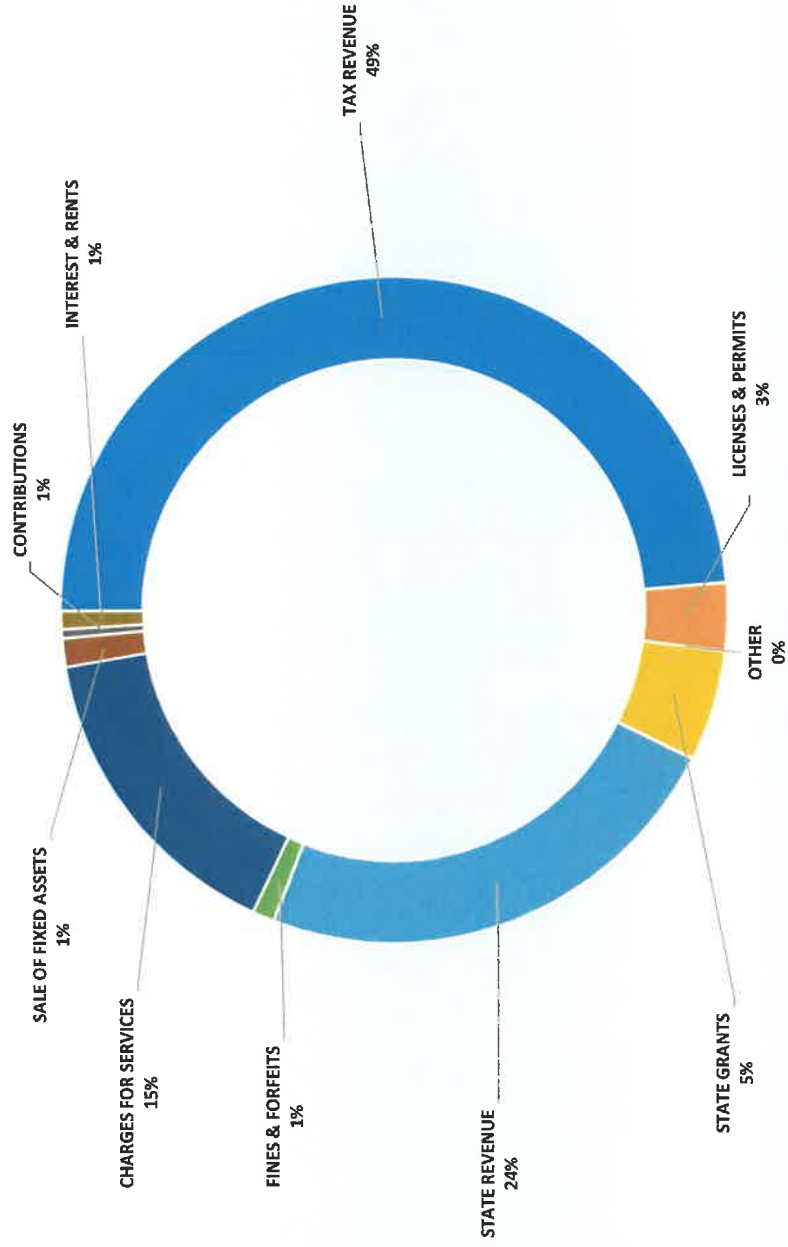
The City of Ishpeming's General Fund is the primary operating fund of the municipality. Activities in the general fund are predominately funded through non-exchange transactions. The general fund accounts for the activities of:

- General Administration
- Police & Fire
- Parks & Rec
- Cemetery
- Library
- Equipment Maintenance

More on Nonexchange Transactions

- A nonexchange transaction is a nonreciprocal transfer of resources
 - In the context of the City of Ishpeming, the municipality receives resources (often monetary) without directly giving equal value in return to the party providing the resources.
 - In many situations the inverse is true. The City provides resources without directly receiving equal value in return.
 - In both of these examples the City is providing general public and societal benefit rather than the direct personal gain of any one taxpayer.
- Examples of nonexchange transactions include: taxes, fines, grants, contributions

General Fund Revenue by Source



\$4.451M In Total Revenues

The City's General Fund is in Steady Decline

Wages and Benefits Account for 66% of General Fund Expenditures



Data Excluding 2021 Pension Bond Proceeds & 2023 MERS Grant

Cost Centers in Context

GENERAL FUND WAGES BY CATEGORY



Fiscal Year 2025 Departmental Revenues vs Expenditures

	Cemetery	Fleet Maintenance	Library	Parks and Rec	Public Safety
2025 Revenues	80,665.00	593,419.20	56,312.21	32,176.90	165,968.35
2025 Expenditures	(202,085.08)	(541,649.58)	(376,533.20)	(291,591.75)	(1,621,626.79)
Net	\$ (121,420.08)	\$ 51,769.62	\$ (320,220.99)	\$ (259,414.85)	\$ (1,455,658.44)

The figures above illustrate how much of each activity is being subsidized by the general fund operating levy or by state shared revenue. This is not a complete list but is meant to focus on departments that collect revenue specific to them.

Major and Local Streets Funds

The Major Streets and Local Streets Funds are special revenue funds used to receive gas and weight tax distributions from the state and ensure these funds are expended exclusively on roadway maintenance.

- Winter type activities such as plowing and snow hauling
- General maintenance activities such as marking, patching, sealing
- Replacement of roadways (if resources are available).

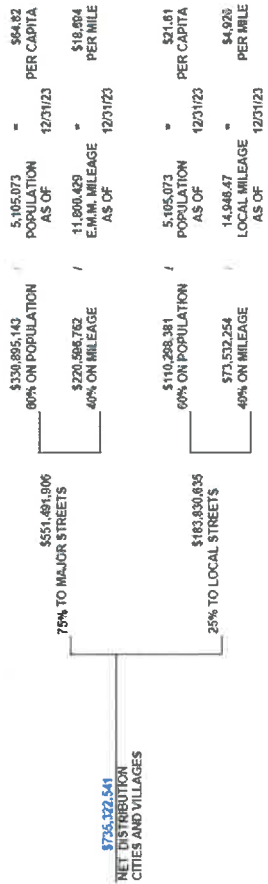
Bumps in the Road

Understanding the Major and Local Streets Funds

- Ishpeming maintains roughly 40 miles of roadway. These are broken into categories as either major or local streets.
- In Ishpeming, \$0 of property taxes go toward the regular maintenance of roadways
- Additional snow funding is allocated to Ishpeming annually, but funding is inadequate at best.
 - In 2026 we received a just 25% of the prior years funding for local streets during a particularly heavy snow season.
- Our roadways are on a fixed income, regardless of their condition or what the weather does.

Bumps in the Road

How Act 51 Revenue is Distributed



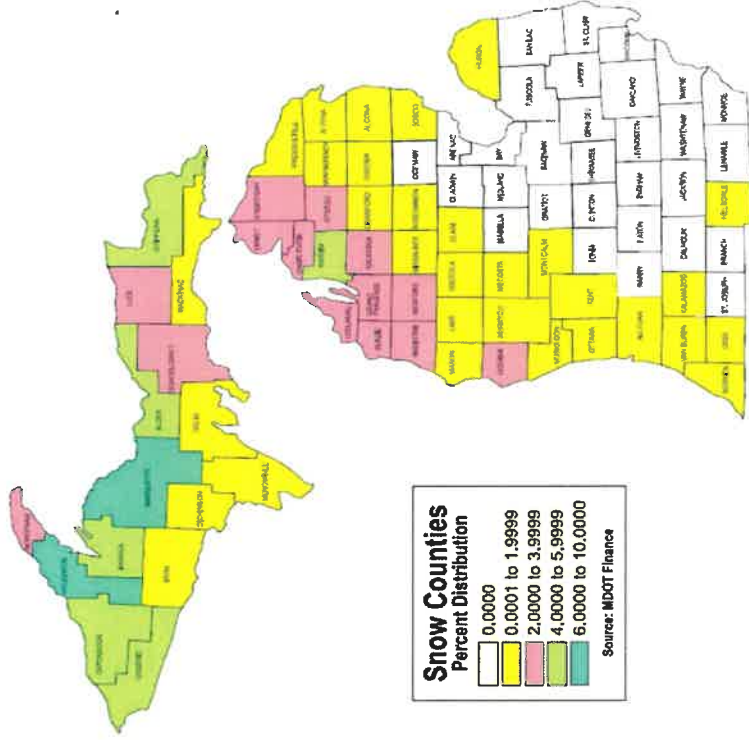
POPULATION FACTORS (PF) FOR CITIES AND VILLAGES

- 1.0 for population of 2,000 or less.
- 1.1 for population from 2,001 to 10,000.
- 1.2 for population from 10,001 to 20,000.
- 1.3 for population from 20,001 to 30,000.
- 1.4 for population from 30,001 to 40,000.
- 1.5 for population from 40,001 to 50,000.
- 1.6 for population from 50,001 to 65,000.
- 1.7 for population from 65,001 to 80,000.
- 1.8 for population from 80,001 to 95,000.
- 1.9 for population from 95,001 to 160,000.
- 2.0 for population from 160,001 to 320,000.
- Over 320,000, 2.1 plus 0.1 for each 160,000 increment over 320,000.

* NOTE: 25,000 and over receive monies for trunkline.

ESTIMATING FORMAT

FACTOR	UNITS	PF	UNIT VALUE	SHARE
MAJOR STREETS: POPULATION	6,167		x \$64.82 =	\$399,726
MAJOR MILES	13.85	x 1.1	x \$18,804 =	\$284,802
LOCAL STREETS: POPULATION	6,167		x \$21.61 =	\$133,242
LOCAL MILES	33.20		x \$4,928 =	\$163,334
			TOTAL SHARE	\$981,105



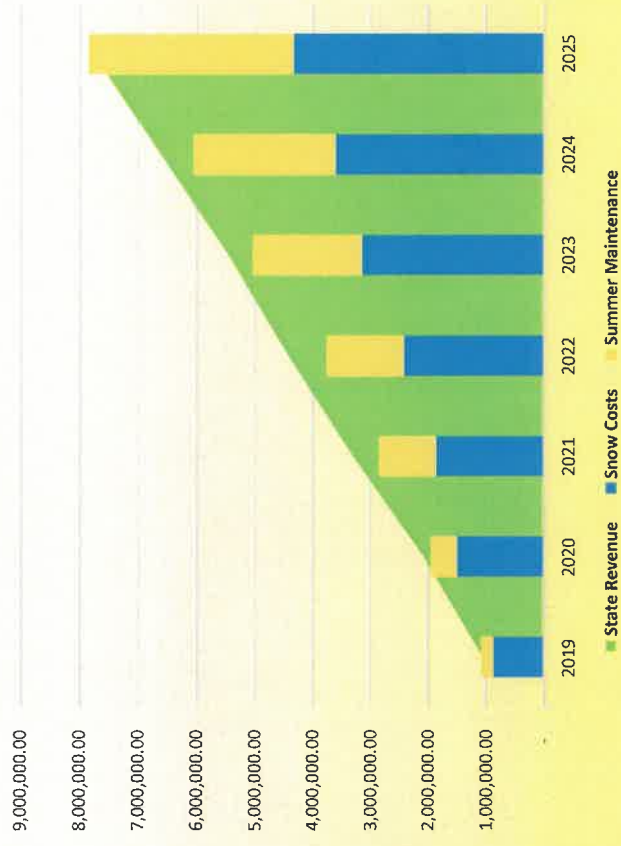
The Seasonal Balancing Act

To Fix or to Plow?

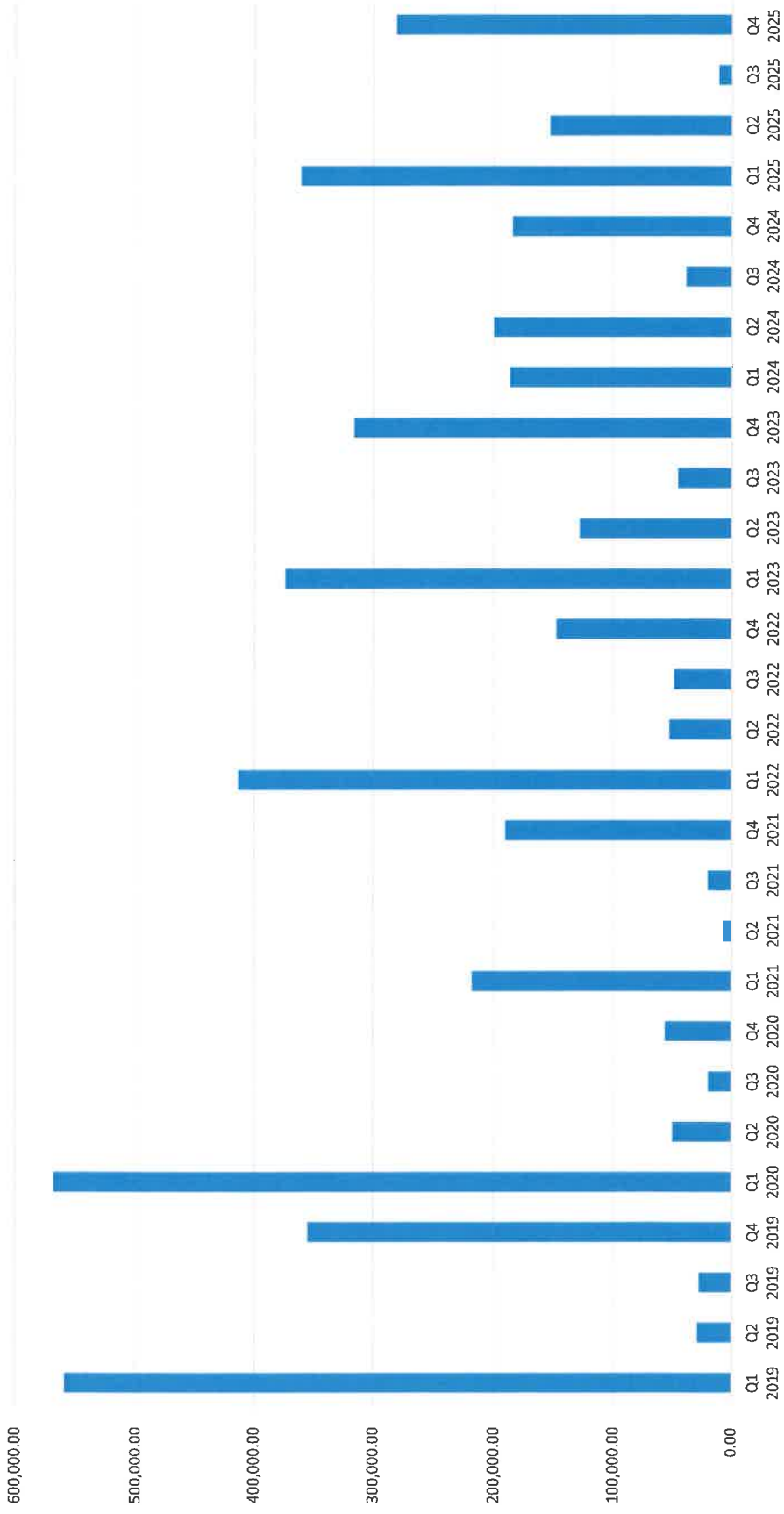
Streets Expenditures Against Revenue by Year



Cumulative Streets Expenditures Against Revenue



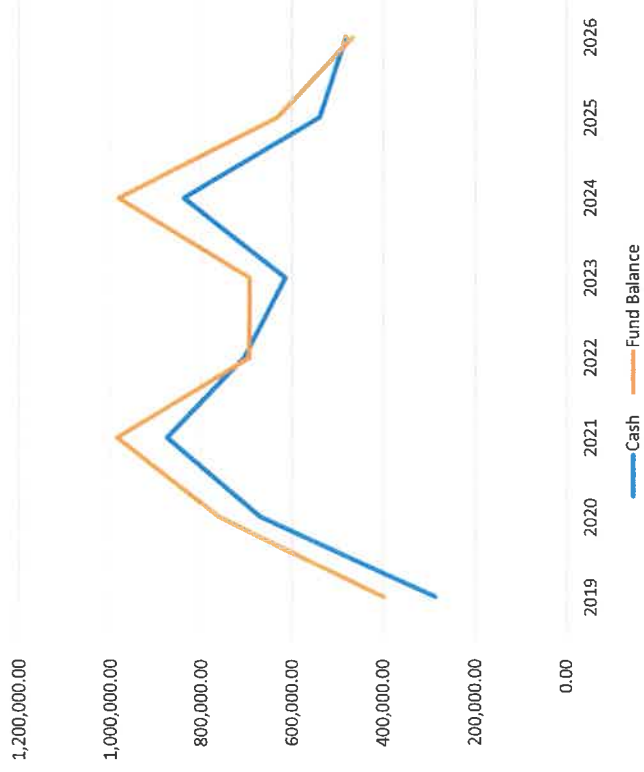
The Cost of Plowing and Snow Clearing by Quarter



Data from Major and Local Streets, Allies and Sidewalks

Major and Local Streets Fund Balances Are Declining

Major Streets



Local Streets



Alternative Funding Sources for Capital Roadway Projects

- **Funding Roadway Replacement Costs Through Water and Sewer Infrastructure Upgrades**
 - To replace water and sewer mains, roads must be torn up. State and federal funding through grants and subsidized bonds allow the cost of replacing the roadway over existing utility mains to be wrapped into a larger water/sewer infrastructure project.
 - This method of funding means that the City needs to maintain higher water and sewer rates than if it exclusively funded water and sewer specific infrastructure through its water and sewer funds.
 - The City's "dig once" philosophy is rooted in this dynamic.

Alternative Funding Sources for Capital Roadway Projects

- **Using the Public Improvement Millage for Roadways**
 - The Public Improvement Fund levies roughly \$600k annually.
 - Existing debt service obligations require roughly \$200k from that levy each year
 - This leaves roughly \$400k of funding available annually. Roadways will need to compete with funding requests for police and fire equipment, library media, and any grant matches the City hopes to set aside.
 - Most available estimates indicate we could replace roughly 1 mile a year or less using all the non-debt service funding available in the Public Improvement Fund (\$400k).
 - The Public Improvement Fund Millage cannot be utilized for routine repairs and maintenance on existing roads, only replacement.

Alternative Funding Sources for Capital Roadway Projects

- **Debt, Grants, and Millage**
 - The City is taking advantage of MDOT grants when they become available.
 - For example: in 2025 Stone and Houghton Streets were replaced utilizing an MDOT grant.
 - If debt is taken out, it should be matched with grant funds.
 - Neighboring communities utilize a street improvement / roadway millage.

The City Needs to Respond

There are infinite needs in our community to be met with finite resources. Deciding what is priority is essential for the City to function effectively.

Q: Where do we look to decide priority?

A: Any consideration of fiscal priority should start with the distinction between mandated and non-mandated services. In other words, what are the core functions of the municipality?

The City Needs to Respond

- To Correct the Declining General Fund Balance Council May:
 - Reduce wages and/or benefits
 - Reduce staffing levels
 - Reduce services
- Council May Also:
 - Explore increasing the City's millage
 - Explore development option to increase the tax base
- A Successful Strategy Will Likely Include A Multifaceted Approach

The City Needs to Respond

- **Consider mandated vs non-mandated services**
 - **Charter - County - State**
- **Prioritize staff direction based on needs and resources available**
- **Implementation of the strategic plan should center around the responsible stewardship of taxpayer resources**

The City Needs to Respond

- The Major and Local Streets Funds cannot continue to rely on fund reserves indefinitely
- Plowing costs need to be balanced with summer repairs
- As of April 2026
 - Major Streets has utilized 93% of its plowing budget (\$340k/\$363k)
 - Local Streets has spent 140% of its plowing budget (\$323k/\$231k)
 - Major Streets has \$380k of available appropriations fund wide for the remainder of 2026, which is roughly 55% of its operating budget
 - Local Streets has \$139k of available operating budget for the remainder of 2026, which is roughly 28% of approved appropriations.

Potential Solutions – What Would an Increased Millage Look Like?

Q: Who gets to decide if the City increases its millage?

A: Residents! If a millage increase is pursued, it would be added to the ballot of a regular or special election to be voted on by Ishpeming residents.

Potential Solutions – What Would an Increased Millage Look Like?

City of Ishpeming Total Taxable Value: \$159,810,918

	2025 Tax Levy		Potential 2026 Tax Levy**		Difference	
	Taxes Levied*	Mills	Taxes Levied*	Mills	Tax Revenue	Mills
General Fund Operating Millage	2,056,478.86	12.8682	General Fund Operating Millage \$ 2,456,006.15	15.3682	399,527.30	2.5000
Public Improvement Millage	685,445.01	4.2891	Public Improvement Millage \$ 685,445.01	4.2891	-	-
Police and Fire Retirement	358,248.13	2.2417	Police and Fire Retirement \$ 358,248.13	2.2417	-	-
Fire Equipment Millage	137,645.14	0.8613	Fire Equipment Millage -	-	(137,645.14)	(0.8613)
	\$ 3,237,817.14	20.2603	\$ 3,499,699.29	21.8990	261,882.15	1.6387

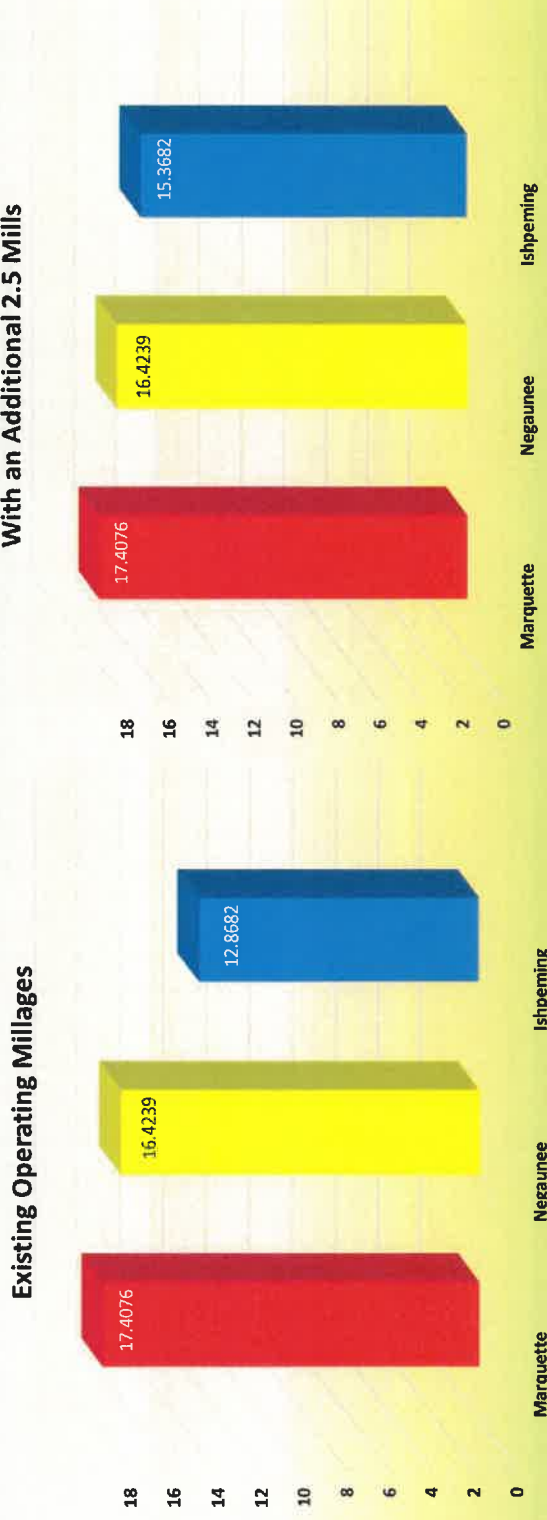
*DDA Capture not broken out

**Taxable value and Headlee held constant

An additional \$399k could be raised for the City's general operating budget with the addition of 2.5 Mills.

Potential Solutions – What Would an Increased Millage Look Like?

With an Additional 2.5 Mills



Comparing Marquette County Operating Millages

Potential Solutions – What Would an Increased Millage Look Like?

An Average Primary Residence on Arch Street - Taxable Value: \$58,237

	2025 Tax Levy		Potential 2026 Tax Levy**		Difference	
	Taxes Levied*	Mills	Taxes Levied*	Mills	Tax Revenue	Mills
General Fund Operating Millage	710.80	12.8682	General Fund Operating Millage \$ 848.89	15.3682	138.09	2.5000
Public Improvement Millage	236.92	4.2891	Public Improvement Millage \$ 236.92	4.2891	-	-
Police and Fire Retirement	123.82	2.2417	Police and Fire Retirement \$ 123.82	2.2417	-	-
Fire Equipment Millage	47.58	0.8613	Fire Equipment Millage -	-	(47.58)	(0.8613)
	\$ 1,119.12	20.2603	\$ 1,209.64	21.8990	90.52	1.6387

*DDA capture not broken out

**Taxable value and Headlee held constant

In this hypothetical, the total annual tax increase for this property is \$90.52.

Potential Solutions – What Would an Increased Millage Look Like?

A Rental Property on Maurice Street - Taxable Value: \$62,450		2025 Tax Levy		Potential 2026 Tax Levy**		Difference	
	Taxes Levied*	Mills	Taxes Levied*	Mills	Tax Revenue	Mills	
General Fund Operating Millage	803.62	12.8682	803.62	12.8682	156.13	15.3682	2.5000
Public Improvement Millage	267.85	4.2891	267.85	4.2891	-	4.2891	-
Police and Fire Retirement	139.99	2.2417	139.99	2.2417	-	2.2417	-
Fire Equipment Millage	53.79	0.8613	53.79	0.8613	(53.79)	-	(0.8613)
	\$ 1,265.26	20.2603	\$ 1,367.59	21.8990	102.34	1.6387	

*DDA capture not broken out

**Taxable value and Headlee held constant

In this hypothetical, the total annual tax increase for this property is \$102.34

Potential Solutions – What Would an Increased Millage Look Like?

Your Favorite Local Restaurant - Taxable Value: \$77,888.00

	2025 Tax Levy		Potential 2026 Tax Levy**		Difference	
	Taxes Levied*	Mills	Taxes Levied*	Mills	Tax Revenue	Mills
General Fund Operating Millage	1,002.28	12.8682	1,197.00	15.3682	194.72	2.5000
Public Improvement Millage	334.07	4.2891	267.85	4.2891	-	-
Police and Fire Retirement	174.60	2.2417	139.99	2.2417	-	-
Fire Equipment Millage	67.08	0.8613	-	-	(67.08)	(0.8613)
	\$ 1,578.03	20.2603	\$ 1,604.85	21.8990	127.64	1.6387

*DDA capture not broken out

**Taxable value and Headlee held constant

In this hypothetical, the total annual tax increase for this property is \$127.64

City Manager Recommendation

- Sunset the Fire Equipment Millage of 0.8613.
- Place a 2.5 millage proposal on the next ballot (if service level is to be maintained).
- Have the Library request millage support from the townships that use the Library.
- If the townships do not agree to the Library millage, charge their residents \$90 for a library card. This represents the average additional cost to a city resident from the millage increase.