ISHPEMING CITY COUNCIL SPECIAL MEETING
Thursday, October 15, 2026 at 7:00 p.m.
Ishpeming City Hall, 100 E. Division Street, Ishpeming, MI 49849
City Hall Telephone Number: 906-485-1091

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1. Meeting Called to Order

2. Roll Call

3. Approval of Agenda

4. Public Comment *(limit 4 minutes per person)*

5. Items of Business
    a. Proposed 2027 Budget

6. Adjournment

Randy Scholz
City Manager

ROOTED IN COMMUNITY.
FUELED BY ADVENTURE.

5(a)

Randy Scholz
City Manager
City of Ishpeming

RE: 2027 Budget

City of Ishpeming Residents, Council Members, and Staff,

As we begin the 2027 budget process, I ask that we keep the following questions at the center of our decisions:

- How can we make the biggest positive impact on the lives of our residents?
- Is what we are about to do financially sustainable over the long term?
- Is the decision we are making consistent with the City's strategic plan and master plan?

This is a team effort. The City did not reach its current fiscal condition overnight, and it will take several years of disciplined decisions, collaboration, and consistent follow-through to fully address the challenges ahead. By working together—Council, staff, and the community—we can continue moving the City in the right direction.

Overall, the outlook for the 2027 budget is positive, pending the passage of the library millage. Many financial challenges have been addressed, at least for the near term. At the same time, costs continue to rise across nearly every area of operations, and the outlook for grant funding remains uncertain. We cannot assume that outside funding will be available to support ongoing services or future projects.

My recommendation is that we approach the 2027 budget with the next ten years in mind. Decisions made today, especially related to staffing, capital projects, infrastructure, and service levels, will shape the City's financial position through 2036. Keeping costs under control, prioritizing core services, and carefully evaluating new commitments will help us maintain the positive momentum the City is currently experiencing.

The 2027 budget is prepared with the assumption that the library millage will pass. If the millage does not pass, the City will need to hold a special budget meeting to identify reductions or other changes necessary to bring the 2027 budget back into balance.

At the same time, we are already seeing meaningful progress. Our blight-reduction efforts are helping improve neighborhoods, remove unsafe and neglected properties, and protect property values. We are also advancing several development opportunities, including housing projects, redevelopment of key sites, and partnerships that will bring new investment and residents to Ishpeming. These efforts strengthen our community now while helping grow the tax base and support the City's long-term financial stability.

Within the General Fund, it will be especially important for Council and staff to begin identifying additional revenue sources for future years. Relying on existing revenues alone will become increasingly difficult as costs continue to increase. We should also continue pursuing grants and partnerships where they support one-time needs or clearly advance Council priorities, while avoiding dependence on uncertain funding for ongoing operations.

The 2027 budget should reflect both the progress we have made and the responsibility we have to plan. By working together, making thoughtful choices, and keeping residents' needs at the center of our decisions, we can continue strengthening the City's financial stability while delivering the services our community expects.

There is no shortage of heart, pride, and hope in this community. Based on what I have seen in my short time here, I have every confidence that, by working together, Ishpeming will not only meet its challenges, but it will also exceed expectations!

The General Fund

The general fund is the main hub for governmental activities of the city such as police, fire, administrative services and library operations. The bulk of inflows the general fund captures come from two sources, property taxes and state revenue sharing.

In 2026 and continuing into 2027, the city has taken significant steps in curbing the cost of health insurance; a significant step toward the city's goal of general fund sustainability. Implementing employee premiums shares and joining a cooperative insurance pool were pivotal decisions to this end. 2026 projections show the general fund to close with a negative margin. Departmentally, the police remain the largest cost center within the general fund, representing approximately 30% of 2027 appropriations.

Major and Local Streets

Both major and local streets are dependent on state revenue and grants for funding. The city maintains just over 13 miles of major streets and 32 miles of local streets.

DDA

The DDA is beginning to see some real flexibility in its funding for the first time in quite a while. They are seeing increased façade and start up assistance grant applications.

Public Improvement Fund

The public improvement fund was sitting on large cash reserves after several years of slow funding execution. In 2026, the City started using the funds on needed updates.

Sewer Fund

The sewer fund is projected to finish out the year in good fiscal condition. The CWSRF project is expected to be completed in 2026.

Water Fund

Like the sewer fund, the water fund is projected to finish out the year in good fiscal condition The DWSRF project is expected to be completed in 2026.

Garbage and Recycle Fund

The garbage and recycle fund are performing well in 2026 and the 2027 budget is mainly a straight inflationary increase of cost from 2026 with new end user and landfill rates accounted for. The fund balance is expected to be reduced because of a new recycle and trash cart program in late 2026 and early 2027. There is an EGLE grant that covers 80% of the cost for recycling carts.

Police and Fire Retirement

The fund is projected to finish out the year in good fiscal condition

10/15/2026 BUDGET REPORT FOR CITY OF ISHPEMING

Calculations as of 08/31/2026

ACCOUNT CLASSIFICATIO AND DEPARTMENT	DESCRIPTION	2025 ACTIVITY	2026 ACTIVITY THRU 08/31/26	2026 PROJECTED ACTIVITY	2027 REQUESTED BUDGET
Fund 101 - GENERAL FUND					
ESTIMATED REVENUES					
Dept 000 - NON DEPARTMENTAL					
TAX	TAX REVENUE	2,008,861	1,981,258	2,069,200	2,154,744
LICENSE	LICENSES & PERMITS	148,937	65,071	108,525	109,463
UNK_REV	UNK_REV	17,474	24,739	24,739	0
STATE	STATE GRANTS	244,492	92,711	111,719	2,319
STATE R	STATE REVENUE	1,069,023	511,388	1,028,534	1,008,172
FINES	FINES & FORFEITS	48,276	33,888	46,259	13,109
CHARGES	CHARGES FOR SERVICES	671,540	705,957	778,187	633,769
SALE FIX	SALE OF FIXED ASSETS	63,066	135,969	230,000	0
CONTR	CONTRIBUTIONS	19,361	17,440	17,440	0
INTEREST	INTEREST & RENTS	40,033	24,908	32,100	21,927
LAND	LAND SALE & LEASES	1,537	1,562	2,345	2,345
REIMB	REIMBURSEMENTS & INSURANCE PROCEEDS	27,815	44,776	44,474	0
OTHER FI	OTHER FINANCING SOURCES	65,230	0	15,000	15,000
Totals for dept 000 - NON DEPARTMENTAL		4,425,645	3,639,667	4,508,522	3,960,848
TOTAL ESTIMATED REVENUES		4,425,645	3,639,667	4,508,522	3,960,848
APPROPRIATIONS					
101	CITY COUNCIL	25,311	18,481	26,467	28,993
172	CITY MANAGER	141,337	121,928	159,554	108,355

215	CITY CLERK	46,153	51,768	62,376	31,607
247	BOARD OF REVIEW	1,971	2,128	2,128	3,175
253	FINANCE DEPARTMENT	136,009	86,608	127,644	146,097
257	CITY ASSESSOR	65,652	12,731	65,234	67,139
262	ELECTIONS	8,304	12,501	20,635	20,246
265	CITY HALL & GROUNDS	83,095	50,767	72,418	68,168
266	CITY ATTORNEY	24,343	27,336	128,602	48,238
299	UNALLOCATED	844,258	712,552	747,784	587,464
301	POLICE	1,157,900	750,957	1,079,548	1,086,872
336	FIRE	175,002	110,186	157,991	184,364
371	RENTAL INSPECTION	26,848	24,663	37,266	38,737
441	DPW ADMINISTRATION	47,656	22,790	27,926	29,688
442	EQUIP. MAINT.	512,533	346,139	550,860	440,987
444	ALLEYS & SIDEWALKS	75,890	33,073	63,601	66,687
448	STREET LIGHTING	98,534	72,904	99,039	87,916
510	BRASSWIRE	282,717	4,803	6,598	6,382
567	CEMETERY	169,650	124,954	170,629	127,164
701	PLANNING COMMISSION	1,763	2,979	2,935	3,023
702	ZONING ADMIN.	66,577	55,993	85,938	92,236
703	ZONING BOARD OF APPEALS	65	390	390	402
704	NEIGHBORHOOD IMPROVEMENT	5,809	17,350	0	0
728	ECONOMIC DEVELOPMENT	27,796	10,303	23,981	8,796
729	DDA ADMINISTRATION	1,827	5	5	8
757	AL QUAAL	133,997	112,913	148,713	103,409
758	AL QUAAL TUBE SLIDE	12,512	14,401	21,600	20,888
770	PARK MAINTENANCE	103,081	73,761	91,110	66,897
790	LIBRARY	314,949	220,039	332,312	0
965	TRANSFERS OUT	13,858	0	7,815	20,000
995	DEBT SERVICES	347,730	301,153	282,914	357,000
TOTAL APPROPRIATIONS		4,953,127	3,396,556	4,604,013	3,850,938
NET OF REVENUES/APPROPRIATIONS - FUND 101		(527,482)	243,111	(95,491)	109,910
BEGINNING FUND BALANCE		743,494	214,183	214,183	118,692

FUND BALANCE ADJUSTMENTS		(1,826)	0	0	0
ENDING FUND BALANCE		214,186	457,294	118,692	228,602
Fund 151 - CEMETERY TRUST FUND					
ESTIMATED REVENUES					
Dept 000 - NON DEPARTMENTAL					
CHARGES	CHARGES FOR SERVICES	14,575	4,675	14,298	14,727
INTEREST	INTEREST & RENTS	10,821	647	824	848
Totals for dept 000 - NON DEPARTMENTAL		25,396	5,322	15,122	15,575
TOTAL ESTIMATED REVENUES		25,396	5,322	15,122	15,575
APPROPRIATIONS					
965	TRANSFERS OUT	15,000	0	15,000	15,000
TOTAL APPROPRIATIONS		15,000	0	15,000	15,000
NET OF REVENUES/APPROPRIATIONS - FUND 151		10,396	5,322	122	575
BEGINNING FUND BALANCE		1,106,229	1,116,625	1,116,625	1,116,747
ENDING FUND BALANCE		1,116,625	1,121,947	1,116,747	1,117,322
Fund 152 - CEMETERY CARE FUND					
ESTIMATED REVENUES					
Dept 000 - NON DEPARTMENTAL					
INTEREST	INTEREST & RENTS	1,954	103	1,331	2,800
Totals for dept 000 - NON DEPARTMENTAL		1,954	103	1,331	2,800
TOTAL ESTIMATED REVENUES		1,954	103	1,331	2,800
NET OF REVENUES/APPROPRIATIONS - FUND 152		1,954	103	1,331	2,800
BEGINNING FUND BALANCE		157,274	159,228	159,228	160,559

ENDING FUND BALANCE		159,228	159,331	160,559	163,359
Fund 202 - MAJOR STREETS					
ESTIMATED REVENUES					
Dept 000 - NON DEPARTMENTAL					
STATE	STATE GRANTS	0	0	198,194	683,526
STATE R	STATE REVENUE	917,338	498,700	920,672	892,906
CHARGES	CHARGES FOR SERVICES	4	0	0	0
INTEREST	INTEREST & RENTS	31,572	10,464	15,697	15,000
Totals for dept 000 - NON DEPARTMENTAL		948,914	509,164	1,134,563	1,591,432
TOTAL ESTIMATED REVENUES		948,914	509,164	1,134,563	1,591,432
APPROPRIATIONS					
445	DRAINAGE/BACKSLOPES	32,371	22,305	26,901	36,901
451	MDOT CONSTRUCTION	3,901	377	377	735,784
455	OTHER CONSTRUCTION	335,689	0	0	0
466	ROUTINE MAINTENANCE	174,579	50,067	79,996	187,054
472	WINTER MAINTENANCE	415,655	409,811	532,754	406,462
473	TRAFFIC SERVICES	40,249	12,650	21,586	19,388
486	M28-SURFACE MAINTENANCE	0	402	402	327
488	M28-SWEEP/FLUSH GUTTERS	852	340	392	400
489	M28-SHOULDER MAINTNENANCE	7,104	155	155	3,051
490	M28-TREES & SHRUBS	544	1,549	1,549	1,743
491	M28-DRAINAGE/BACKSLOPES	230	735	1,103	765
494	TRAFFIC SIGNS	686	6,077	6,077	6,801
495	M28-PAVEMENT MARKING	999	0	0	0
497	M28-WINTER MAINTENANCE	61,561	30,841	40,096	31,610
499	M28-FIELD SUPERVISION	4,601	1,834	1,834	1,908
515	ADMINISTRATION	67,611	47,695	71,615	48,979
965	TRANSFERS OUT	100,000	0	100,000	0

995	DEBT SERVICES	31,762	27,508	27,508	28,000
TOTAL APPROPRIATIONS		1,278,394	612,346	912,345	1,509,173
NET OF REVENUES/APPROPRIATIONS - FUND 202		(329,480)	(103,182)	222,218	82,259
BEGINNING FUND BALANCE		982,412	652,933	652,933	875,151
ENDING FUND BALANCE		652,932	549,751	875,151	957,410
Fund 203 - LOCAL STREETS					
ESTIMATED REVENUES					
Dept 000 - NON DEPARTMENTAL					
STATE	STATE GRANTS	0	0	84,918	106,175
STATE R	STATE REVENUE	377,656	179,414	330,646	368,687
INTEREST	INTEREST & RENTS	23,738	6,522	9,793	10,000
OTHER FI	OTHER FINANCING SOURCES	100,000	0	100,000	0
Totals for dept 000 - NON DEPARTMENTAL		501,394	185,936	525,357	484,862
TOTAL ESTIMATED REVENUES		501,394	185,936	525,357	484,862
APPROPRIATIONS					
445	DRAINAGE/BACKSLOPES	25,498	30,690	40,900	16,758
451	MDOT CONSTRUCTION	213,700	0	0	0
466	ROUTINE MAINTENANCE	109,713	47,969	66,300	107,130
472	WINTER MAINTENANCE	252,794	355,222	461,788	288,268
473	TRAFFIC SERVICES	59,708	18,248	23,200	18,215
515	ADMINISTRATION	22,897	15,786	6,754	3,352
995	DEBT SERVICES	39,654	34,343	34,343	35,000
TOTAL APPROPRIATIONS		723,964	502,258	633,285	468,723
NET OF REVENUES/APPROPRIATIONS - FUND 203		(222,570)	(316,322)	(107,928)	16,139
BEGINNING FUND BALANCE		828,423	605,851	605,851	497,923
ENDING FUND BALANCE		605,853	289,529	497,923	514,062

Fund 211 - FIREFIGHTER LONGEVITY					
ESTIMATED REVENUES					
Dept 000 - NON DEPARTMENTAL					
INTEREST	INTEREST & RENTS	7,037	4,449	5,659	5,828
Totals for dept 000 - NON DEPARTMENTAL		7,037	4,449	5,659	5,828
TOTAL ESTIMATED REVENUES		7,037	4,449	5,659	5,828
NET OF REVENUES/APPROPRIATIONS - FUND 211		7,037	4,449	5,659	5,828
BEGINNING FUND BALANCE		208,083	215,120	215,120	220,779
ENDING FUND BALANCE		215,120	219,569	220,779	226,607
Fund 214 - SENIOR CENTER					
ESTIMATED REVENUES					
Dept 000 - NON DEPARTMENTAL					
CONTR	CONTRIBUTIONS	6,000	6,000	6,000	6,000
OTHER FI	OTHER FINANCING SOURCES	6,000	6,000	6,000	6,000
Totals for dept 000 - NON DEPARTMENTAL		12,000	12,000	12,000	12,000
TOTAL ESTIMATED REVENUES		12,000	12,000	12,000	12,000
NET OF REVENUES/APPROPRIATIONS - FUND 214		12,000	12,000	12,000	12,000
BEGINNING FUND BALANCE		31,345	43,345	43,345	55,345
ENDING FUND BALANCE		43,345	55,345	55,345	67,345
Fund 248 - DDA					
ESTIMATED REVENUES					
Dept 000 - NON DEPARTMENTAL					
TAX	TAX REVENUE	355,698	376,067	376,067	389,551

CONTR	CONTRIBUTIONS	100	50	50	50
INTEREST	INTEREST & RENTS	22,591	13,586	20,400	20,000
Totals for dept 000 - NON DEPARTMENTAL		378,389	389,703	396,517	409,601
TOTAL ESTIMATED REVENUES		378,389	389,703	396,517	409,601
APPROPRIATIONS					
729	DDA ADMINISTRATION	49,389	47,281	95,866	118,968
735	PROMOTIONS	500	23,594	25,391	17,000
739	BEAUTIFICATION	41,646	15,314	43,428	46,580
741	FACADE IMPROVEMENTS	3,545	39,149	39,149	40,000
750	DEVELOPMENT	68,279	11,405	44,705	35,000
906	DEBT SERVICE (2011 BONDS)	139,577	145,696	145,696	147,000
965	TRANSFERS OUT	37,900	0	0	0
TOTAL APPROPRIATIONS		340,836	282,439	394,235	404,548
NET OF REVENUES/APPROPRIATIONS - FUND 248		37,553	107,264	2,282	5,053
BEGINNING FUND BALANCE		849,558	887,112	887,112	889,394
ENDING FUND BALANCE		887,111	994,376	889,394	894,447

Fund 268 - CARNEGIE LIBRARY SPEC FD

ESTIMATED REVENUES					
Dept 000 - NON DEPARTMENTAL					
CONTR	CONTRIBUTIONS	17,727	23,416	25,080	5,000
INTEREST	INTEREST & RENTS	2,115	1,508	1,918	2,115
Totals for dept 000 - NON DEPARTMENTAL		19,842	24,924	26,998	7,115
TOTAL ESTIMATED REVENUES		19,842	24,924	26,998	7,115
APPROPRIATIONS					

790	LIBRARY	15,505	18,525	26,541	5,000
TOTAL APPROPRIATIONS		15,505	18,525	26,541	5,000
NET OF REVENUES/APPROPRIATIONS - FUND 268		4,337	6,399	457	2,115
BEGINNING FUND BALANCE		58,502	62,839	62,839	63,296
ENDING FUND BALANCE		62,839	69,238	63,296	65,411
Fund 271 - LIBRARY STATE AID					
ESTIMATED REVENUES					
Dept 000 - NON DEPARTMENTAL					
STATE	STATE GRANTS	14,183	14,190	18,047	19,500
INTEREST	INTEREST & RENTS	13	16	21	30
OTHER FI	OTHER FINANCING SOURCES	6,000	0	0	0
Totals for dept 000 - NON DEPARTMENTAL		20,196	14,206	18,068	19,530
TOTAL ESTIMATED REVENUES		20,196	14,206	18,068	19,530
APPROPRIATIONS					
790	LIBRARY	19,311	14,445	22,717	19,000
TOTAL APPROPRIATIONS		19,311	14,445	22,717	19,000
NET OF REVENUES/APPROPRIATIONS - FUND 271		885	(239)	(4,649)	530
BEGINNING FUND BALANCE		(301)	584	584	(4,065)
ENDING FUND BALANCE		584	345	(4,065)	(3,535)
Fund 369 - BUILDING AUTHORITY					
ESTIMATED REVENUES					
Dept 000 - NON DEPARTMENTAL					
OTHER FI	OTHER FINANCING SOURCES	144,376	0	0	0
Totals for dept 000 - NON DEPARTMENTAL		144,376	0	0	0

TOTAL ESTIMATED REVENUES		144,376	0	0	0
APPROPRIATIONS					
901	CAPITAL OUTLAY	144,376	146,487	186,298	0
TOTAL APPROPRIATIONS		144,376	146,487	186,298	0
NET OF REVENUES/APPROPRIATIONS - FUND 369		0	(146,487)	(186,298)	0
BEGINNING FUND BALANCE		22,149	22,149	22,149	(164,149)
ENDING FUND BALANCE		22,149	(124,338)	(164,149)	(164,149)
Fund 401 - PUBLIC IMPROVEMENT FUND					
ESTIMATED REVENUES					
Dept 000 - NON DEPARTMENTAL					
TAX	TAX REVENUE	599,842	616,455	616,455	646,171
STATE	STATE GRANTS	150,000	1,394,192	1,394,192	0
CONTR	CONTRIBUTIONS	48,279	0	0	0
INTEREST	INTEREST & RENTS	22,740	11,470	13,000	11,470
Totals for dept 000 - NON DEPARTMENTAL		820,861	2,022,117	2,023,647	657,641
TOTAL ESTIMATED REVENUES		820,861	2,022,117	2,023,647	657,641
APPROPRIATIONS					
253	FINANCE DEPARTMENT	1,474	4,431	4,431	0
265	CITY HALL & GROUNDS	32,722	27,486	50,722	0
276	CEMETERY	623	723	723	723
301	POLICE	62,621	2,071	9,996	119,000
336	FIRE	97,945	922,422	922,422	31,000
441	DPW ADMINISTRATION	0	5,594	5,594	300,000
558	TEAL LAKE WATER TRAIL	1,306	0	0	0

567	CEMETERY	19,358	33,544	33,544	0
704	NEIGHBORHOOD IMPROVEMENT	1,081,065	13,053	323,060	0
729	DDA ADMINISTRATION	63,720	20,000	10,000	0
757	AL QUAAL	28,426	38,850	57,008	0
790	LIBRARY	33,301	289,346	316,700	0
965	TRANSFERS OUT	150,376	6,000	130,338	136,000
995	DEBT SERVICES	43,317	45,216	45,216	49,000
TOTAL APPROPRIATIONS		1,616,254	1,408,736	1,909,754	635,723
NET OF REVENUES/APPROPRIATIONS - FUND 401		(795,393)	613,381	113,893	21,918
BEGINNING FUND BALANCE		663,288	(132,106)	(132,106)	(18,213)
ENDING FUND BALANCE		(132,105)	481,275	(18,213)	3,705
Fund 590 - SEWER FUND					
ESTIMATED REVENUES					
Dept 000 - NON DEPARTMENTAL					
FINES	FINES & FORFEITS	20,906	20,004	34,293	34,293
CHARGES	CHARGES FOR SERVICES	1,947,336	1,194,055	2,054,338	2,156,861
INTEREST	INTEREST & RENTS	119,236	61,365	92,047	30,682
OTHER FI	OTHER FINANCING SOURCES	0	0	0	6,000,000
Totals for dept 000 - NON DEPARTMENTAL		2,087,478	1,275,424	2,180,678	8,221,836
TOTAL ESTIMATED REVENUES		2,087,478	1,275,424	2,180,678	8,221,836
APPROPRIATIONS					
541	ADMINISTRATION	197,495	129,479	250,845	219,667
543	CUSTOMER ACCOUNTS	137,100	83,536	129,163	132,306
546	SEWER LINE MAINTENANCE	221,536	315,111	410,590	6,224,761
548	SEWER PLANT	788,826	525,065	787,597	801,161
551	CAP. IMPV. / DEPRECIATION	486,963	0	640,784	812,543
559	2023 CWSRF CONSTRUCTION	8,650	85,698	4,218,197	0

995	DEBT SERVICES	107,538	121,975	134,534	0
TOTAL APPROPRIATIONS		1,948,108	1,260,864	6,571,710	8,190,438
NET OF REVENUES/APPROPRIATIONS - FUND 590		139,370	14,560	(4,391,032)	31,398
BEGINNING FUND BALANCE		18,549,064	18,780,062	18,780,062	14,389,030
FUND BALANCE ADJUSTMENTS		91,624	0	0	0
ENDING FUND BALANCE		18,780,058	18,794,622	14,389,030	14,420,428
Fund 591 - WATER FUND					
ESTIMATED REVENUES					
Dept 000 - NON DEPARTMENTAL					
LICENSE	LICENSES & PERMITS	14,861	0	0	0
FEDERAL	FEDERAL GRANTS	6,059,246	1,655,503	2,969,040	0
STATE	STATE GRANTS	137,791	72,844	285,821	0
FINES	FINES & FORFEITS	36,367	28,983	43,519	44,000
CHARGES	CHARGES FOR SERVICES	2,789,274	1,714,685	2,926,497	3,083,235
INTEREST	INTEREST & RENTS	70,583	27,861	41,833	42,000
Totals for dept 000 - NON DEPARTMENTAL		9,108,122	3,499,876	6,266,710	3,169,235
TOTAL ESTIMATED REVENUES		9,108,122	3,499,876	6,266,710	3,169,235
APPROPRIATIONS					
000	NON DEPARTMENTAL	2,000	500	0	0
540	ADMINISTRATION	292,653	259,187	452,352	219,871
541	ADMINISTRATION	2,060	0	0	0
542	CUSTOMER ACCOUNTS	139,856	86,504	138,568	136,373
545	METER REPAIR	103,894	37,252	59,201	57,308
547	TRANSMISSION & DIST.	666,438	463,674	623,432	606,485
548	SEWER PLANT	689,021	370,162	629,251	709,560
550	CAP. IMPV / DEPRECIATION	598,769	0	970,000	800,000
554	OPERATIONS EXPENSE	25,848	20,001	30,932	30,932

560	2024 DWSRF	0	2,140,741	8,917,216	0
590	METER REPLACEMENT PROJECT	5,033	0	0	0
591	DWAM	0	86,813	86,813	0
592	TMF	0	145,803	251,254	0
995	DEBT SERVICES	36,585	196,508	284,132	453,125
TOTAL APPROPRIATIONS		2,562,157	3,807,145	12,443,151	3,013,654
NET OF REVENUES/APPROPRIATIONS - FUND 591		6,545,965	(307,269)	(6,176,441)	155,581
BEGINNING FUND BALANCE		11,640,200	18,270,205	18,270,205	12,093,764
FUND BALANCE ADJUSTMENTS		84,037	0	0	0
ENDING FUND BALANCE		18,270,202	17,962,936	12,093,764	12,249,345

Fund 596 - GARBAGE/RECYCLE

ESTIMATED REVENUES					
Dept 000 - NON DEPARTMENTAL					
FINES	FINES & FORFEITS	12,772	8,377	0	0
CHARGES	CHARGES FOR SERVICES	932,476	630,524	0	0
INTEREST	INTEREST & RENTS	18,518	12,811	0	0
Totals for dept 000 - NON DEPARTMENTAL		963,766	651,712	0	0
TOTAL ESTIMATED REVENUES		963,766	651,712	0	0
APPROPRIATIONS					
528	GARBAGE/RECYCLE	849,222	566,861	0	0
TOTAL APPROPRIATIONS		849,222	566,861	0	0
NET OF REVENUES/APPROPRIATIONS - FUND 596		114,544	84,851	0	0
BEGINNING FUND BALANCE		546,889	661,433	661,433	661,433
ENDING FUND BALANCE		661,433	746,284	661,433	661,433

Fund 732 - POLICE & FIRE RETIREMENT

ESTIMATED REVENUES					
Dept 000 - NON DEPARTMENTAL					
TAX	TAX REVENUE	305,976	322,149	409,701	421,992
CONTR	CONTRIBUTIONS	46,904	32,416	41,225	42,462
INTEREST	INTEREST & RENTS	989,668	663,217	843,464	868,768
Totals for dept 000 - NON DEPARTMENTAL		1,342,548	1,017,782	1,294,390	1,333,222
TOTAL ESTIMATED REVENUES		1,342,548	1,017,782	1,294,390	1,333,222
APPROPRIATIONS					
345	POLICE/FIRE RETIREMENT	548,427	390,650	496,819	496,819
TOTAL APPROPRIATIONS		548,427	390,650	496,819	496,819
NET OF REVENUES/APPROPRIATIONS - FUND 732		794,121	627,132	797,571	836,403
BEGINNING FUND BALANCE		5,206,882	6,001,003	6,001,003	6,798,574
ENDING FUND BALANCE		6,001,003	6,628,135	6,798,574	7,634,977
ESTIMATED REVENUES - ALL FUNDS		20,807,918	13,252,385	18,409,562	19,891,525
APPROPRIATIONS - ALL FUNDS		15,014,681	12,407,312	28,215,868	18,609,016
NET OF REVENUES/APPROPRIATIONS - ALL FUNDS		5,793,237	845,073	(9,806,306)	1,282,509
BEGINNING FUND BALANCE - ALL FUNDS		41,593,492	47,560,566	47,560,566	37,754,260
FUND BALANCE ADJUSTMENTS - ALL FUNDS		173,835	0	0	0
ENDING FUND BALANCE - ALL FUNDS		47,560,564	48,405,639	37,754,260	39,036,769