ROOTED IN COMMUNITY.
FUELED BY ADVENTURE.

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, it will 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. In 2025, the general fund finished the year in a $527k budget deficit, depleting fund reserves down to $214k. The one-time reallocation of construction costs and loans from the water and sewer funds, taken in 2022, associated with the Brasswire Campground's construction are responsible for $289k of the decline in fund balance realized in 2025. The movement of cost and debt into the general fund was necessary as the Brasswire Campground fund was reaching its maximum deficit allowance of 5 years and public improvement fund reserves were heavily depleted by two emergency boiler replacements at City Hall and the Library. Fund balance at fiscal year end 2025 would otherwise be $503k if not for the Brasswire. It is important to note that the costs are not associated with the annual operations of the campground, but its original construction.

2026 projections show the general fund to close fiscal 2026 with a negative margin of $90.4k, further depleting the fund balance to $123k. Higher than estimated pension costs, higher than estimated equipment repairs, and lower than expected health insurance premium contributions are key expenditure factors in the decline. Further compounding the budget deficit for fiscal 2026, state revenue sharing decreased $40k from 2025 to 2026 and is expected to decrease an additional $20k from 2026 to 2027. The proposed 2027 general fund budget estimates revenues of $3.962M with total appropriations of $3.895M, targeting a closing fund balance of $190k. A very unfavorable payroll schedule is driving appropriations $60k above *normal,* as 27 payrolls will be booked to the general fund in 2027 as opposed to 26 payrolls due to how the biweekly payroll schedule falls on the calendar year. Roughly 66% of the general fund budget is tied to personnel services. **This means that any meaningful change in the funds budget will be tied**

to reallocation or reduction of staffing. To this end, the City has put a Library millage on the ballot in November 2026. Should the millage pass, library operations will be moved to a separate fund outside of the general fund, drastically increasing the general funds operational headroom to a more sustainable level. Departmentally, the police will remain the largest cost center within the general fund, representing 28% 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. Estimated revenues for the funds see a significant increase over the prior years due to the addition of $353k in neighborhood road funds from the state and $719k in MDOT small urban/category F grants, which will be used to partially fund roadway replacements of $735k in 2027. It is critical in these funds to balance plowing efforts with scheduled summer repairs and to keep in mind assumptions concerning the funds performance literally change with the weather.

DDA

The DDA is beginning to see some real flexibility in its funding for the first time in quite a while. It includes increased façade and start up assistance grant funding for small businesses. A proposed DPW department within the DDA will capture sidewalk plowing efforts, as well as special event costs within the TIF district.

Public Improvement Fund

The public improvement fund was sitting on large cash reserves after several years of slow funding execution. In 2026, payments for the Third Street storm sewer repairs combined 2 emergency boiler repairs totaling over $300k combined have depleted fund reserves. The fund is projected to collect just over $640k in property tax revenue and $200k of that will be used for debt service on existing bonds. Other large appropriations proposed include an earmark of $300k towards new plowing and road maintenance equipment. In addition, the purchase of a new police vehicle is slated for 2027.

Sewer Fund

The sewer fund is projected to finish out the year with metered sales within projections of $2.05M. The CWSRF project is expected to be completed in 2026. For 2027, $6M in rural development funds will be utilized to replace dilapidated sewer mains. A rate study performed in 2026, indicates a 2027 rate increase of 5% is in line with needs for fund.

Water Fund

Like the sewer fund, the water fund is expected to realize metered sales within its projected target of $2.85M. The DWSRF project, DWAM, and TMF projects are expected to be completed in 2026. A rate study performed in 2026, indicates a 2027 rate increase of 5% is in line with needs for fund.

Garbage and Recycle Fund

The garbage and recycle fund is 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 projected 2027 opening fund balance of $752k, is expected to be reduced because of a new recycle and trash cart program in late 2026 and early 2027. A $100k EGLE grant will cover 80% of the cost for the recycle carts, leaving $151k for trash and remaining recycling cart costs to be covered by fund reserves and surplus revenues for 2027.

Police and Fire Retirement

Market appreciation in 2026 is projected to be similar to 2025. I have made a conservative increase in the 2027 projections to reflect the funds steady performance. Property tax revenue milled for the year will come in at $411k. Like other years, pension benefits paid out to retirees represent the bulk of the funds expenditures.

City of Ishpeming

Capital Improvement Plan Overview

2027-2032

Department	Description	Estimated Cost	Funded 2027	Gap	Funding Source	Funding Year
Library	Library pillars and front steps	120,000.00	-	120,000.00	*	2027
Police	Building Improvements	10,000.00	10,000.00		GF/Grant	2027
Police	Patrol Vehicle	85,000.00	85,000.00		PIF	2027
Police	Body Armor	15,000.00	15,000.00		PIF	2027
Library	3 new computers	2,864.00	2,864.00		PIF	2027
DPW	Salter/Sander	317,000.00	317,000.00	-	PIF/Note	2027
DPW	Standby generator	100,000.00	100,000.00		Water/Sewer Funds	2027
Buildings and Grounds	Handicap Ramp Replacement	100,000.00		100,000.00	*	2027
Al Quaal	Upper lodge repairs	300,000.00		300,000.00	*	2027
Al Quaal	Lower lodge repairs	100,000.00		100,000.00	*	2027
Local Streets	Cedar Street Paving	26,993.00	26,993.00		Local Street Funds	2027
Garbage/recycle	Garbage and recycling carts	251,316.00	251,316.00		Grant/Garbage revenues	2027
Buildings and Grounds	Assessments, planning, design for repair/replacement of DPW, Police, Fire, City Hall Buildings	100,000.00	-	100,000.00	*	2027
Sewer	USDA RD Sewer Project	6,000,000.00	6,000,000.00	-	RD Loan	2027
Major Streets	MDOT Small Urban	960,415.00	960,415.00	-	Grant/MS	2027
Local Streets	Hospital Roadway	250,000.00		250,000.00	Local Street Funds/*	2027
Library Building Improvements	As identified in library asset condition report	30,000.00	30,000.00		PIF	2027
		8,768,588.00	**7,798,588.00**			
Police	Tasers	20,000.00	20,000.00	-	PIF	2028
Water	Unidentified Water Project	600,000.00	600,000.00	-	Water Revenues	2028
Sewer	Unidentified Sewer Project	600,000.00	600,000.00	-	Sewer Revenues	2028
Sewer/Storm Sewer	Lake Bancroft Outfall Structure	1,250,000.00	-	1,250,000.00	Grant/PIF/*	2028
Library	3 new computers	3,000.00	3,000.00	-	PIF	2028
		2,473,000.00	**1,223,000.00**			
Water	Unidentified Water Project	600,000.00	600,000.00	-	Water Revenues	2029
Sewer	Unidentified Sewer Project	600,000.00	600,000.00	-	Sewer Revenues	2029
Police	Building Renovations	2,000,000.00	-	2,000,000.00	PIF/Bond/Grant	2029
Library	3 new computers	3,000.00	3,000.00	-	PIF	2029
Local Streets	Cherry Street, Prince Street, Snyder, N Healy	600,000.00	-	600,000.00	Grant/Match (from local)	2029
		2,603,000.00	**3,000.00**			
Water	Unidentified Water Project	600,000.00	600,000.00	-	Water Revenues	2030
Sewer	Unidentified Sewer Project	600,000.00	600,000.00	-	Sewer Revenues	2030
Police	Guns, Holsters, Supplies	20,000.00	20,000.00	-	PIF	2030
Library	3 new computers	3,000.00	3,000.00	-	PIF	2030
Library	Flooring restoration	200,000.00	-	200,000.00	PIF/Grant	2030
		223,000.00	**23,000.00**			
Water	Unidentified Water Project	600,000.00	600,000.00		Water Revenues	2031
Sewer	Unidentified Sewer Project	600,000.00	600,000.00		Sewer Revenues	2031
Police	Guns, Holsters, Supplies	22,000.00	22,000.00		PIF	2031
Library	3 new computers	3,000.00	3,000.00		PIF	2031
		25,000.00	**25,000.00**			
Water	Unidentified Water Project	600,000.00	600,000.00		Water Revenues	2032
Sewer	Unidentified Sewer Project	600,000.00	600,000.00		Sewer Revenues	2032
Police	Guns, Holsters, Supplies	22,000.00	22,000.00		PIF	2032
Library	3 new computers	3,000.00	3,000.00		PIF	2032
		25,000.00	**25,000.00**			

ACCOUNT CLASSIFICAT AND DEPARTMENT	DESCRIPTION	2025 AMENDED BUDGET	2025 ACTIVITY	2026 AMENDED BUDGET	2026 PROJECTED ACTIVITY	2027 REQUESTED BUDGET	2027 RECOMMENDED BUDGET
ESTIMATED REVENUES							
Dept 000 - NON DEPARTMENTAL							
TAX	TAX REVENUE	2,016,727.65	2,008,860.24	2,105,053.69	2,070,913.82	2,156,382.08	2,156,382.08
LICENSE	LICENSES & PERMITS	156,525.00	148,937.66	168,603.74	119,046.58	119,984.95	119,984.95
UNK_REV	UNK_REV	0.00	17,473.70	0.00	24,738.73	0.00	0.00
STATE	STATE GRANTS	210,368.00	244,491.50	77,000.00	113,797.25	2,319.00	2,319.00
STATE R	STATE REVENUE	1,052,416.00	1,069,022.98	1,105,036.80	1,028,534.00	1,008,172.00	1,008,172.00
FINES	FINES & FORFEITS	55,520.00	48,275.24	48,362.35	45,903.01	12,562.86	12,562.86
CHARGES	CHARGES FOR SERVICES	675,008.00	671,540.22	743,991.36	770,826.67	633,818.09	633,818.09
SALE FIX	SALE OF FIXED ASSETS	63,065.00	63,065.50	135,000.00	242,639.00	0.00	0.00
CONTR	CONTRIBUTIONS	10,900.00	19,361.44	18,552.69	17,439.86	0.00	0.00
INTEREST	INTEREST & RENTS	30,000.00	40,033.17	42,077.27	32,099.88	21,926.84	21,926.84
LAND	LAND SALE & LEASES	1,600.00	1,536.74	2,048.99	2,345.11	2,345.11	2,345.11
REIMB	REIMBURSEMENTS & INSURANCE PROCEEI	14,000.00	27,814.56	23,298.27	58,821.70	0.00	0.00
OTHER FI	OTHER FINANCING SOURCES	35,000.00	65,230.00	33,000.00	15,000.00	15,000.00	5,000.00
Totals for dept 000 - NON DEPARTMENTAL		4,321,129.65	4,425,642.95	4,502,025.16	4,542,105.61	3,972,510.93	3,962,510.93
TOTAL ESTIMATED REVENUES		4,321,129.65	4,425,642.95	4,502,025.16	4,542,105.61	3,972,510.93	3,962,510.93
APPROPRIATIONS							
101	CITY COUNCIL	26,684.19	25,311.83	27,147.54	20,136.72	23,635.29	23,635.29
172	CITY MANAGER	141,862.11	141,337.55	136,049.14	179,066.38	108,355.55	111,793.91
215	CITY CLERK	46,154.86	46,152.53	74,444.46	60,815.34	31,607.32	32,499.63
247	BOARD OF REVIEW	2,331.30	1,970.62	2,353.09	2,127.79	3,174.95	3,174.95
253	FINANCE DEPARTMENT	137,276.54	136,009.76	121,717.42	128,140.90	146,096.82	149,776.28
257	CITY ASSESSOR	65,657.64	65,652.53	39,816.24	65,234.03	67,139.55	67,139.55
262	ELECTIONS	8,959.01	8,303.95	24,260.14	20,633.90	20,246.91	1,216.50
265	CITY HALL & GROUNDS	83,120.67	83,095.63	81,581.26	72,419.82	68,168.11	68,168.11
266	CITY ATTORNEY	24,349.45	24,343.79	25,319.35	128,602.55	48,238.35	48,238.35
299	UNALLOCATED	837,966.57	844,256.40	647,887.04	731,936.09	570,570.47	545,396.25
301	POLICE	1,158,002.42	1,157,901.11	1,138,673.86	1,077,953.19	1,086,872.62	1,120,926.89
336	FIRE	175,044.30	175,002.64	157,199.80	158,184.20	184,363.82	184,363.82
371	RENTAL INSPECTION	26,872.65	26,848.05	37,908.98	37,266.84	38,737.62	40,103.88
441	DPW ADMINISTRATION	50,149.61	47,654.82	50,295.79	23,880.13	29,688.37	29,688.37
442	EQUIP. MAINT.	503,000.00	512,533.10	572,037.60	562,598.14	440,986.26	446,330.75
444	ALLEYS & SIDEWALKS	76,557.77	75,891.31	66,411.37	52,414.60	66,687.04	72,687.04
448	STREET LIGHTING	98,592.94	98,533.54	87,226.40	105,039.08	87,914.73	87,914.73
510	BRASSWIRE	0.00	282,716.55	8,400.00	7,369.04	6,382.14	6,382.14
567	CEMETERY	169,933.27	169,650.14	185,057.00	171,749.50	156,001.90	159,874.07
701	PLANNING COMMISSION	2,847.43	1,762.70	1,868.78	2,935.00	3,023.05	3,023.05
702	ZONING ADMIN.	66,634.46	66,575.12	82,405.07	85,937.58	92,234.48	95,072.47
703	ZONING BOARD OF APPEALS	90.00	65.36	0.00	390.00	401.70	401.70
704	NEIGHBORHOOD IMPROVEMENT	5,900.00	5,808.70	0.00	22,115.20	0.00	0.00
728	ECONOMIC DEVELOPMENT	27,840.00	27,795.79	32,000.00	23,980.51	8,795.79	8,795.79
729	DDA ADMINISTRATION	2,375.89	1,827.29	2,345.37	5.27	7.81	7.81
757	AL QUAAL	134,032.61	133,997.68	130,115.66	149,712.89	104,897.31	106,909.77
758	AL QUAAL TUBE SLIDE	12,513.00	12,512.38	23,591.06	21,148.99	20,888.42	21,888.42
770	PARK MAINTENANCE	103,097.42	103,080.69	109,361.96	94,793.22	66,897.64	67,969.19
790	LIBRARY	314,968.34	314,948.09	326,332.53	331,978.14	0.00	0.00
965	TRANSFERS OUT	6,000.00	13,857.84	7,815.00	12,815.00	20,000.00	0.00
995	DEBT SERVICES	350,150.00	347,730.25	302,000.00	281,136.25	348,823.00	348,823.00
TOTAL APPROPRIATIONS		4,658,964.45	4,953,127.74	4,501,621.91	4,632,516.29	3,850,837.02	3,852,201.71
NET OF REVENUES/APPROPRIATIONS - FUND 101		(337,834.80)	(527,484.79)	403.25	(90,410.68)	121,673.91	110,309.22
BEGINNING FUND BALANCE		743,493.85	743,493.85	214,182.73	214,182.73	123,772.05	123,772.05
FUND BALANCE ADJUSTMENTS		(1,826.33)	(1,826.33)	0.00	0.00	0.00	0.00
ENDING FUND BALANCE		403,832.72	214,182.73	214,585.98	123,772.05	245,445.96	234,081.27

ACCOUNT CLASSIFICAT AND DEPARTMENT	DESCRIPTION	2025 AMENDED BUDGET	2025 ACTIVITY	2026 AMENDED BUDGET	2026 PROJECTED ACTIVITY	2027 REQUESTED BUDGET	2027 RECOMMENDED BUDGET
ESTIMATED REVENUES							
Dept 000 - NON DEPARTMENTAL							
CHARGES	CHARGES FOR SERVICES	25,000.00	14,575.00	14,300.00	14,297.95	14,726.89	14,726.89
INTEREST	INTEREST & RENTS	7,000.00	10,821.32	5,000.00	823.18	847.88	847.88
Totals for dept 000 - NON DEPARTMENTAL		32,000.00	25,396.32	19,300.00	15,121.13	15,574.77	15,574.77
TOTAL ESTIMATED REVENUES		32,000.00	25,396.32	19,300.00	15,121.13	15,574.77	15,574.77
APPROPRIATIONS							
965	TRANSFERS OUT	15,000.00	15,000.00	15,000.00	15,000.00	15,000.00	15,000.00
TOTAL APPROPRIATIONS		15,000.00	15,000.00	15,000.00	15,000.00	15,000.00	15,000.00
NET OF REVENUES/APPROPRIATIONS - FUND 151		17,000.00	10,396.32	4,300.00	121.13	574.77	574.77
BEGINNING FUND BALANCE		1,106,229.16	1,106,229.16	1,116,625.48	1,116,625.48	1,116,746.61	1,116,746.61
ENDING FUND BALANCE		1,123,229.16	1,116,625.48	1,120,925.48	1,116,746.61	1,117,321.38	1,117,321.38

ACCOUNT CLASSIFICAT AND DEPARTMENT	DESCRIPTION	2025 AMENDED BUDGET	2025 ACTIVITY	2026 AMENDED BUDGET	2026 PROJECTED ACTIVITY	2027 REQUESTED BUDGET	2027 RECOMMENDED BUDGET
ESTIMATED REVENUES							
Dept 000 - NON DEPARTMENTAL							
INTEREST	INTEREST & RENTS	2,400.00	1,954.20	1,200.00	1,330.50	2,800.00	2,800.00
Totals for dept 000 - NON DEPARTMENTAL		2,400.00	1,954.20	1,200.00	1,330.50	2,800.00	2,800.00
TOTAL ESTIMATED REVENUES		2,400.00	1,954.20	1,200.00	1,330.50	2,800.00	2,800.00
NET OF REVENUES/APPROPRIATIONS - FUND 152		2,400.00	1,954.20	1,200.00	1,330.50	2,800.00	2,800.00
BEGINNING FUND BALANCE		157,274.18	157,274.18	159,228.38	159,228.38	160,558.88	160,558.88
ENDING FUND BALANCE		159,674.18	159,228.38	160,428.38	160,558.88	163,358.88	163,358.88

ACCOUNT CLASSIFICAT AND DEPARTMENT	DESCRIPTION	2025 AMENDED BUDGET	2025 ACTIVITY	2026 AMENDED BUDGET	2026 PROJECTED ACTIVITY	2027 REQUESTED BUDGET	2027 RECOMMENDED BUDGET
ESTIMATED REVENUES							
Dept 000 - NON DEPARTMENTAL							
STATE	STATE GRANTS	0.00	0.00	385,000.00	198,193.60	683,525.16	966,789.66
STATE R	STATE REVENUE	903,091.29	917,338.02	905,253.65	920,672.68	1,000,728.95	1,000,728.95
CHARGES	CHARGES FOR SERVICES	0.00	4.00	5.33	0.00	0.00	0.00
INTEREST	INTEREST & RENTS	31,562.00	31,571.67	26,062.04	15,697.42	15,000.00	15,000.00
Totals for dept 000 - NON DEPARTMENTAL		934,653.29	948,913.69	1,316,321.02	1,134,563.70	1,699,254.11	1,982,518.61
TOTAL ESTIMATED REVENUES		934,653.29	948,913.69	1,316,321.02	1,134,563.70	1,699,254.11	1,982,518.61
APPROPRIATIONS							
445	DRAINAGE/BACKSLOPES	43,683.86	32,372.53	6,124.03	40,946.01	36,901.29	36,901.29
446	STORM SEWER	0.61	0.00	0.00	0.00	0.00	0.00
451	MDOT CONSTRUCTION	4,000.00	3,900.50	385,000.00	377.16	735,783.50	960,415.00
455	OTHER CONSTRUCTION	340,000.00	335,688.50	0.00	0.00	0.00	0.00
466	ROUTINE MAINTENANCE	169,964.47	174,577.24	126,977.42	97,452.36	187,053.87	187,053.87
472	WINTER MAINTENANCE	416,299.21	415,654.47	463,184.43	529,541.60	425,160.40	429,075.28
473	TRAFFIC SERVICES	40,344.52	40,250.55	4,126.42	20,784.43	19,388.27	19,388.27
486	M28-SURFACE MAINTENANCE	0.00	0.00	0.00	1,330.01	327.17	327.17
488	M28-SWEEP/FLUSH GUTTERS	1,091.97	852.21	1,184.33	423.44	399.94	399.94
489	M28-SHOULDER MAINTNENANCE	7,164.13	7,104.00	3,487.54	238.95	3,051.07	3,051.07
490	M28-TREES & SHRUBS	933.99	543.73	798.75	1,682.89	1,743.16	1,743.16
491	M28-DRAINAGE/BACKSLOPES	500.00	230.42	270.82	1,503.04	764.78	764.78
494	TRAFFIC SIGNS	700.00	685.96	303.84	6,077.30	6,800.80	6,800.80
495	M28-PAVEMENT MARKING	1,500.00	999.28	1,400.62	0.00	0.00	0.00
497	M28-WINTER MAINTENANCE	62,000.00	61,560.71	68,083.29	44,047.96	48,234.90	48,234.90
499	M28-FIELD SUPERVISION	4,737.53	4,601.55	4,360.77	3,179.06	1,909.16	1,909.16
515	ADMINISTRATION	67,671.09	67,609.21	68,880.09	90,906.85	96,692.30	96,692.30
965	TRANSFERS OUT	100,000.00	100,000.00	100,000.00	100,000.00	100,000.00	100,000.00
995	DEBT SERVICES	31,900.00	31,762.00	30,000.00	27,508.00	28,000.00	28,000.00
TOTAL APPROPRIATIONS		1,292,491.38	1,278,392.86	1,264,182.35	965,999.06	1,692,210.61	1,920,756.99
NET OF REVENUES/APPROPRIATIONS - FUND 202		(357,838.09)	(329,479.17)	52,138.67	168,564.64	7,043.50	61,761.62
BEGINNING FUND BALANCE		982,412.19	982,412.19	652,933.02	652,933.02	821,497.66	821,497.66
ENDING FUND BALANCE		624,574.10	652,933.02	705,071.69	821,497.66	828,541.16	883,259.28

ACCOUNT CLASSIFICAT AND DEPARTMENT	DESCRIPTION	2025 AMENDED BUDGET	2025 ACTIVITY	2026 AMENDED BUDGET	2026 PROJECTED ACTIVITY	2027 REQUESTED BUDGET	2027 RECOMMENDED BUDGET
ESTIMATED REVENUES							
Dept 000 - NON DEPARTMENTAL							
STATE	STATE GRANTS	0.00	0.00	0.00	84,917.73	106,175.00	106,175.00
STATE R	STATE REVENUE	382,000.00	377,655.45	391,945.80	330,645.97	402,689.10	402,689.10
INTEREST	INTEREST & RENTS	19,000.00	23,738.15	19,927.20	9,793.03	10,000.00	10,000.00
OTHER FI	OTHER FINANCING SOURCES	100,000.00	100,000.00	100,000.00	100,000.00	100,000.00	100,000.00
Totals for dept 000 - NON DEPARTMENTAL		501,000.00	501,393.60	511,873.00	525,356.73	618,864.10	618,864.10
TOTAL ESTIMATED REVENUES		501,000.00	501,393.60	511,873.00	525,356.73	618,864.10	618,864.10
APPROPRIATIONS							
445	DRAINAGE/BACKSLOPES	40,018.41	25,496.14	16,972.05	49,859.38	29,823.54	30,557.96
451	MDOT CONSTRUCTION	214,000.00	213,700.00	0.00	0.00	0.00	0.00
455	OTHER CONSTRUCTION	0.00	0.00	0.00	0.00	40,000.00	40,000.00
466	ROUTINE MAINTENANCE	104,869.85	109,713.34	97,249.57	82,800.00	167,129.79	169,580.71
472	WINTER MAINTENANCE	253,000.00	252,794.43	406,092.78	461,786.96	288,267.10	293,352.88
473	TRAFFIC SERVICES	59,894.08	59,709.91	4,670.08	23,200.00	18,216.04	18,873.13
515	ADMINISTRATION	23,244.21	22,897.59	25,007.82	18,754.00	16,352.93	16,877.68
995	DEBT SERVICES	39,946.00	39,654.00	46,083.60	34,343.00	35,000.00	35,000.00
TOTAL APPROPRIATIONS		734,972.55	723,965.41	596,075.90	670,743.34	594,789.40	604,242.36
NET OF REVENUES/APPROPRIATIONS - FUND 203		(233,972.55)	(222,571.81)	(84,202.90)	(145,386.61)	24,074.70	14,621.74
BEGINNING FUND BALANCE		828,422.57	828,422.57	605,850.76	605,850.76	460,464.15	460,464.15
ENDING FUND BALANCE		594,450.02	605,850.76	521,647.86	460,464.15	484,538.85	475,085.89

ACCOUNT CLASSIFICAT AND DEPARTMENT	DESCRIPTION	2025 AMENDED BUDGET	2025 ACTIVITY	2026 AMENDED BUDGET	2026 PROJECTED ACTIVITY	2027 REQUESTED BUDGET	2027 RECOMMENDED BUDGET
ESTIMATED REVENUES							
Dept 000 - NON DEPARTMENTAL							
INTEREST	INTEREST & RENTS	3,087.06	7,037.00	0.00	5,658.58	5,828.33	5,828.33
Totals for dept 000 - NON DEPARTMENTAL		3,087.06	7,037.00	0.00	5,658.58	5,828.33	5,828.33
TOTAL ESTIMATED REVENUES		3,087.06	7,037.00	0.00	5,658.58	5,828.33	5,828.33
NET OF REVENUES/APPROPRIATIONS - FUND 211		3,087.06	7,037.00	0.00	5,658.58	5,828.33	5,828.33
BEGINNING FUND BALANCE		208,082.54	208,082.54	215,119.54	215,119.54	220,778.12	220,778.12
ENDING FUND BALANCE		211,169.60	215,119.54	215,119.54	220,778.12	226,606.45	226,606.45

ACCOUNT CLASSIFICAT AND DEPARTMENT	DESCRIPTION	2025 AMENDED BUDGET	2025 ACTIVITY	2026 AMENDED BUDGET	2026 PROJECTED ACTIVITY	2027 REQUESTED BUDGET	2027 RECOMMENDED BUDGET
ESTIMATED REVENUES							
Dept 000 - NON DEPARTMENTAL							
CONTR	CONTRIBUTIONS	0.00	6,000.00	0.00	6,000.00	6,000.00	6,000.00
OTHER FI	OTHER FINANCING SOURCES	0.00	6,000.00	0.00	6,000.00	6,000.00	6,000.00
Totals for dept 000 - NON DEPARTMENTAL		0.00	12,000.00	0.00	12,000.00	12,000.00	12,000.00
TOTAL ESTIMATED REVENUES		0.00	12,000.00	0.00	12,000.00	12,000.00	12,000.00
NET OF REVENUES/APPROPRIATIONS - FUND 214		0.00	12,000.00	0.00	12,000.00	12,000.00	12,000.00
BEGINNING FUND BALANCE		31,345.15	31,345.15	43,345.15	43,345.15	55,345.15	55,345.15
ENDING FUND BALANCE		31,345.15	43,345.15	43,345.15	55,345.15	67,345.15	67,345.15

ACCOUNT CLASSIFICAT AND DEPARTMENT	DESCRIPTION	2025 AMENDED BUDGET	2025 ACTIVITY	2026 AMENDED BUDGET	2026 PROJECTED ACTIVITY	2027 REQUESTED BUDGET	2027 RECOMMENDED BUDGET
ESTIMATED REVENUES							
Dept 000 - NON DEPARTMENTAL							
TAX	TAX REVENUE	299,500.00	355,698.44	361,591.61	354,292.56	389,000.00	433,546.07
CONTR	CONTRIBUTIONS	0.00	100.00	0.00	50.00	50.00	50.00
INTEREST	INTEREST & RENTS	3,000.00	22,590.51	20,000.00	20,399.62	20,000.00	20,000.00
Totals for dept 000 - NON DEPARTMENTAL		302,500.00	378,388.95	381,591.61	374,742.18	409,050.00	453,596.07
TOTAL ESTIMATED REVENUES		302,500.00	378,388.95	381,591.61	374,742.18	409,050.00	453,596.07
APPROPRIATIONS							
441	DPW ADMINISTRATION	0.00	0.00	0.00	0.00	25,041.31	53,190.82
729	DDA ADMINISTRATION	49,550.00	49,387.98	58,434.45	95,866.23	102,463.43	102,463.43
735	PROMOTIONS	500.00	500.00	500.00	25,391.00	15,000.00	22,848.08
739	BEAUTIFICATION	42,005.00	41,646.05	43,762.33	43,427.22	44,122.12	44,122.12
741	FACADE IMPROVEMENTS	30,000.00	3,544.80	30,000.00	39,149.08	40,000.00	40,000.00
750	DEVELOPMENT	68,400.00	68,279.00	35,400.00	44,705.49	35,000.00	35,000.00
906	DEBT SERVICE (2011 BONDS)	143,000.00	139,577.00	145,000.00	145,696.00	147,000.00	147,000.00
965	TRANSFERS OUT	37,900.00	37,900.00	33,000.00	0.00	0.00	0.00
TOTAL APPROPRIATIONS		371,355.00	340,834.83	346,096.78	394,235.02	408,626.86	444,624.45
NET OF REVENUES/APPROPRIATIONS - FUND 248		(68,855.00)	37,554.12	35,494.83	(19,492.84)	423.14	8,971.62
BEGINNING FUND BALANCE		849,558.06	849,558.06	887,112.18	887,112.18	867,619.34	867,619.34
ENDING FUND BALANCE		780,703.06	887,112.18	922,607.01	867,619.34	868,042.48	876,590.96

ACCOUNT CLASSIFICAT AND DEPARTMENT	DESCRIPTION	2025 AMENDED BUDGET	2025 ACTIVITY	2026 AMENDED BUDGET	2026 PROJECTED ACTIVITY	2027 REQUESTED BUDGET	2027 RECOMMENDED BUDGET
ESTIMATED REVENUES							
Dept 000 - NON DEPARTMENTAL							
CONTR	CONTRIBUTIONS	20,900.00	17,726.98	5,150.00	25,079.52	5,000.00	5,000.00
INTEREST	INTEREST & RENTS	0.00	2,115.06	2,029.84	1,917.67	2,115.06	2,115.06
Totals for dept 000 - NON DEPARTMENTAL		20,900.00	19,842.04	7,179.84	26,997.19	7,115.06	7,115.06
TOTAL ESTIMATED REVENUES		20,900.00	19,842.04	7,179.84	26,997.19	7,115.06	7,115.06
APPROPRIATIONS							
790	LIBRARY	20,000.00	15,505.45	5,150.00	26,541.24	5,000.00	5,000.00
TOTAL APPROPRIATIONS		20,000.00	15,505.45	5,150.00	26,541.24	5,000.00	5,000.00
NET OF REVENUES/APPROPRIATIONS - FUND 268		900.00	4,336.59	2,029.84	455.95	2,115.06	2,115.06
BEGINNING FUND BALANCE		58,502.43	58,502.43	62,839.02	62,839.02	63,294.97	63,294.97
ENDING FUND BALANCE		59,402.43	62,839.02	64,868.86	63,294.97	65,410.03	65,410.03

ACCOUNT CLASSIFICAT AND DEPARTMENT	DESCRIPTION	2025 AMENDED BUDGET	2025 ACTIVITY	2026 AMENDED BUDGET	2026 PROJECTED ACTIVITY	2027 REQUESTED BUDGET	2027 RECOMMENDED BUDGET
ESTIMATED REVENUES							
Dept 000 - NON DEPARTMENTAL							
STATE	STATE GRANTS	11,600.00	14,183.30	11,600.00	14,190.46	19,500.00	19,500.00
INTEREST	INTEREST & RENTS	0.00	13.47	0.00	20.88	30.00	30.00
OTHER FI	OTHER FINANCING SOURCES	20.00	6,000.00	7,815.00	7,815.00	0.00	0.00
Totals for dept 000 - NON DEPARTMENTAL		11,620.00	20,196.77	19,415.00	22,026.34	19,530.00	19,530.00
TOTAL ESTIMATED REVENUES		11,620.00	20,196.77	19,415.00	22,026.34	19,530.00	19,530.00
APPROPRIATIONS							
790	LIBRARY	19,350.00	19,311.10	19,415.00	17,862.58	19,000.00	19,000.00
TOTAL APPROPRIATIONS		19,350.00	19,311.10	19,415.00	17,862.58	19,000.00	19,000.00
NET OF REVENUES/APPROPRIATIONS - FUND 271		(7,730.00)	885.67	0.00	4,163.76	530.00	530.00
BEGINNING FUND BALANCE		(301.20)	(301.20)	584.47	584.47	4,748.23	4,748.23
ENDING FUND BALANCE		(8,031.20)	584.47	584.47	4,748.23	5,278.23	5,278.23

ACCOUNT CLASSIFICAT AND DEPARTMENT	DESCRIPTION	2025 AMENDED BUDGET	2025 ACTIVITY	2026 AMENDED BUDGET	2026 PROJECTED ACTIVITY	2027 REQUESTED BUDGET	2027 RECOMMENDED BUDGET
ESTIMATED REVENUES							
Dept 000 - NON DEPARTMENTAL							
OTHER FI	OTHER FINANCING SOURCES	145,000.00	144,376.00	145,000.00	124,338.19	146,586.00	146,586.00
Totals for dept 000 - NON DEPARTMENTAL		145,000.00	144,376.00	145,000.00	124,338.19	146,586.00	146,586.00
TOTAL ESTIMATED REVENUES		145,000.00	144,376.00	145,000.00	124,338.19	146,586.00	146,586.00
APPROPRIATIONS							
901	CAPITAL OUTLAY	145,000.00	144,376.00	145,000.00	146,486.76	146,586.00	146,586.00
TOTAL APPROPRIATIONS		145,000.00	144,376.00	145,000.00	146,486.76	146,586.00	146,586.00
NET OF REVENUES/APPROPRIATIONS - FUND 369		0.00	0.00	0.00	(22,148.57)	0.00	0.00
	BEGINNING FUND BALANCE	22,148.57	22,148.57	22,148.57	22,148.57	0.00	0.00
	ENDING FUND BALANCE	22,148.57	22,148.57	22,148.57	0.00	0.00	0.00

ACCOUNT CLASSIFICAT AND DEPARTMENT	DESCRIPTION	2025 AMENDED BUDGET	2025 ACTIVITY	2026 AMENDED BUDGET	2026 PROJECTED ACTIVITY	2027 REQUESTED BUDGET	2027 RECOMMENDED BUDGET
ESTIMATED REVENUES							
Dept 000 - NON DEPARTMENTAL							
TAX	TAX REVENUE	629,510.85	599,842.58	627,070.31	616,455.25	645,601.00	645,601.00
STATE	STATE GRANTS	0.00	150,000.00	1,394,192.00	1,477,189.00	0.00	0.00
CONTR	CONTRIBUTIONS	0.00	48,279.00	0.00	0.00	0.00	0.00
INTEREST	INTEREST & RENTS	0.00	22,739.54	15,000.00	13,000.00	11,469.57	11,469.57
OTHER FI	OTHER FINANCING SOURCES	0.00	0.00	0.00	235,000.00	0.00	0.00
Totals for dept 000 - NON DEPARTMENTAL		629,510.85	820,861.12	2,036,262.31	2,341,644.25	657,070.57	657,070.57
TOTAL ESTIMATED REVENUES		629,510.85	820,861.12	2,036,262.31	2,341,644.25	657,070.57	657,070.57
APPROPRIATIONS							
172	CITY MANAGER	500.00	0.00	0.00	0.00	0.00	0.00
253	FINANCE DEPARTMENT	2,000.00	1,474.45	5,000.00	4,430.58	0.00	0.00
265	CITY HALL & GROUNDS	32,800.00	32,721.50	32,721.50	52,268.28	0.00	0.00
276	CEMETERY	1,000.00	623.34	0.00	722.66	722.66	722.66
301	POLICE	63,000.00	62,620.95	33,152.00	9,996.24	119,000.00	119,000.00
336	FIRE	98,200.00	97,945.55	953,200.00	922,422.32	31,000.00	31,000.00
441	DPW ADMINISTRATION	0.00	0.00	6,000.00	5,594.00	300,000.00	0.00
558	TEAL LAKE WATER TRAIL	1,400.00	1,306.30	0.00	0.00	0.00	0.00
567	CEMETERY	20,000.00	19,357.50	0.00	33,544.00	0.00	0.00
704	NEIGHBORHOOD IMPROVEMENT	1,082,000.00	1,081,064.85	60,000.00	562,131.84	0.00	0.00
729	DDA ADMINISTRATION	63,720.00	63,720.00	0.00	10,000.00	0.00	0.00
757	AL QUAAL	29,500.00	28,426.66	30,000.00	141,005.47	0.00	0.00
790	LIBRARY	33,200.00	33,301.81	306,989.00	300,508.41	0.00	0.00
965	TRANSFERS OUT	151,000.00	150,376.00	151,000.00	130,338.19	151,000.00	151,000.00
995	DEBT SERVICES	43,500.00	43,317.00	85,700.00	45,216.00	49,000.00	179,000.00
TOTAL APPROPRIATIONS		1,621,820.00	1,616,255.91	1,663,762.50	2,218,177.99	650,722.66	480,722.66
NET OF REVENUES/APPROPRIATIONS - FUND 401		(992,309.15)	(795,394.79)	372,499.81	123,466.26	6,347.91	176,347.91
BEGINNING FUND BALANCE		663,288.41	663,288.41	(132,106.38)	(132,106.38)	(8,640.12)	(8,640.12)
ENDING FUND BALANCE		(329,020.74)	(132,106.38)	240,393.43	(8,640.12)	(2,292.21)	167,707.79

ACCOUNT CLASSIFICAT AND DEPARTMENT	DESCRIPTION	2025 AMENDED BUDGET	2025 ACTIVITY	2026 AMENDED BUDGET	2026 PROJECTED ACTIVITY	2027 REQUESTED BUDGET	2027 RECOMMENDED BUDGET
ESTIMATED REVENUES							
Dept 000 - NON DEPARTMENTAL							
FEDERAL	FEDERAL GRANTS	1,707,500.00	0.00	0.00	0.00	0.00	0.00
FINES	FINES & FORFEITS	30,000.00	20,906.16	19,126.20	34,292.91	34,292.91	34,292.91
CHARGES	CHARGES FOR SERVICES	1,952,000.53	1,947,335.86	2,050,452.73	2,054,337.73	2,156,860.37	2,156,860.37
INTEREST	INTEREST & RENTS	84,784.00	119,235.84	104,353.73	92,047.13	30,682.38	30,682.38
OTHER FI	OTHER FINANCING SOURCES	0.00	0.00	0.00	0.00	6,000,000.00	6,000,000.00
Totals for dept 000 - NON DEPARTMENTAL		3,774,284.53	2,087,477.86	2,173,932.66	2,180,677.77	8,221,835.66	8,221,835.66
TOTAL ESTIMATED REVENUES		3,774,284.53	2,087,477.86	2,173,932.66	2,180,677.77	8,221,835.66	8,221,835.66
APPROPRIATIONS							
541	ADMINISTRATION	177,447.20	197,494.49	137,202.10	253,428.13	225,466.17	235,981.79
543	CUSTOMER ACCOUNTS	138,937.14	137,098.38	126,772.63	129,162.88	132,306.83	136,770.72
546	SEWER LINE MAINTENANCE	264,789.27	221,535.12	350,085.07	419,234.58	6,229,900.70	6,239,558.59
548	SEWER PLANT	792,000.00	788,825.52	787,597.08	787,597.08	801,161.04	801,161.04
551	CAP. IMPV. / DEPRECIATION	500,000.00	486,962.64	600,000.00	640,783.83	640,783.83	640,783.83
559	2023 CWSRF CONSTRUCTION	1,707,500.00	8,650.00	2,000,000.00	4,218,197.42	0.00	0.00
995	DEBT SERVICES	93,000.00	107,538.40	192,941.00	135,376.00	171,759.43	167,574.00
TOTAL APPROPRIATIONS		3,673,673.61	1,948,104.55	4,194,597.88	6,583,779.92	8,201,378.00	8,221,829.97
NET OF REVENUES/APPROPRIATIONS - FUND 590		100,610.92	139,373.31	(2,020,665.22)	(4,403,102.15)	20,457.66	5.69
BEGINNING FUND BALANCE		18,549,064.34	18,549,064.34	18,780,061.61	18,780,061.61	14,376,959.46	14,376,959.46
FUND BALANCE ADJUSTMENTS		91,623.96	91,623.96	0.00	0.00	0.00	0.00
ENDING FUND BALANCE		18,741,299.22	18,780,061.61	16,759,396.39	14,376,959.46	14,397,417.12	14,376,965.15

ACCOUNT CLASSIFICAT AND DEPARTMENT	DESCRIPTION	2025 AMENDED BUDGET	2025 ACTIVITY	2026 AMENDED BUDGET	2026 PROJECTED ACTIVITY	2027 REQUESTED BUDGET	2027 RECOMMENDED BUDGET
ESTIMATED REVENUES							
Dept 000 - NON DEPARTMENTAL							
LICENSE	LICENSES & PERMITS	0.00	14,861.42	584.47	300.00	0.00	0.00
FEDERAL	FEDERAL GRANTS	0.00	6,059,246.27	0.00	2,969,040.00	0.00	0.00
STATE	STATE GRANTS	11,106,000.00	137,790.76	0.00	468,094.77	0.00	0.00
FINES	FINES & FORFEITS	22,000.00	36,367.06	33,674.60	43,518.75	44,000.00	44,000.00
CHARGES	CHARGES FOR SERVICES	3,038,187.23	2,789,273.66	2,959,597.50	2,926,496.42	3,083,234.50	3,083,234.50
INTEREST	INTEREST & RENTS	60,000.00	70,583.45	60,463.17	41,833.33	42,000.00	42,000.00
Totals for dept 000 - NON DEPARTMENTAL		14,226,187.23	9,108,122.62	3,054,319.74	6,449,283.27	3,169,234.50	3,169,234.50
TOTAL ESTIMATED REVENUES		14,226,187.23	9,108,122.62	3,054,319.74	6,449,283.27	3,169,234.50	3,169,234.50
APPROPRIATIONS							
000	NON DEPARTMENTAL	2,000.00	2,000.00	0.00	0.00	0.00	0.00
540	ADMINISTRATION	311,000.00	292,651.59	281,047.65	266,223.62	226,801.89	242,041.26
541	ADMINISTRATION	2,100.00	2,059.89	0.00	0.00	0.00	0.00
542	CUSTOMER ACCOUNTS	129,586.34	139,854.73	144,784.52	134,792.24	136,373.20	139,128.30
545	METER REPAIR	97,331.81	103,893.88	93,815.82	57,449.80	57,705.88	57,705.88
547	TRANSMISSION & DIST.	1,097,000.00	666,439.46	741,718.13	666,417.74	642,944.81	665,532.05
548	SEWER PLANT	738,820.06	689,020.63	755,278.61	629,250.93	709,560.00	709,560.00
550	CAP. IMPV / DEPRECIATION	575,770.00	598,768.64	746,000.00	970,000.00	800,000.00	800,000.00
554	OPERATIONS EXPENSE	26,249.86	25,847.72	25,468.16	30,931.92	30,931.92	32,169.00
560	2024 DWSRF	11,106,000.00	0.00	8,267,804.63	8,917,216.07	0.00	0.00
590	METER REPLACEMENT PROJECT	5,000.00	5,033.23	0.00	700.00	0.00	0.00
591	DWAM	0.00	0.00	0.00	198,819.64	0.00	0.00
592	TMF	0.00	0.00	0.00	314,215.88	0.00	0.00
995	DEBT SERVICES	37,000.00	36,584.75	165,105.00	284,131.72	453,125.08	453,125.08
TOTAL APPROPRIATIONS		14,127,858.07	2,562,154.52	11,221,022.52	12,470,149.56	3,057,442.78	3,099,261.57
NET OF REVENUES/APPROPRIATIONS - FUND 591		98,329.16	6,545,968.10	(8,166,702.78)	(6,020,866.29)	111,791.72	69,972.93
BEGINNING FUND BALANCE		11,640,199.64	11,640,199.64	18,270,204.79	18,270,204.79	12,249,338.50	12,249,338.50
FUND BALANCE ADJUSTMENTS		84,037.05	84,037.05	0.00	0.00	0.00	0.00
ENDING FUND BALANCE		11,822,565.85	18,270,204.79	10,103,502.01	12,249,338.50	12,361,130.22	12,319,311.43

ACCOUNT CLASSIFICAT AND DEPARTMENT	DESCRIPTION	2025 AMENDED BUDGET	2025 ACTIVITY	2026 AMENDED BUDGET	2026 PROJECTED ACTIVITY	2027 REQUESTED BUDGET	2027 RECOMMENDED BUDGET
ESTIMATED REVENUES							
Dept 000 - NON DEPARTMENTAL							
TAX	TAX REVENUE	0.01	0.00	0.00	0.00	0.00	0.00
STATE	STATE GRANTS	0.00	0.00	0.00	0.00	100,526.40	100,526.40
FINES	FINES & FORFEITS	20,042.94	12,771.54	13,322.77	12,578.63	12,578.63	12,578.63
CHARGES	CHARGES FOR SERVICES	944,207.70	932,475.41	950,074.58	1,031,974.20	1,031,974.20	1,031,974.20
INTEREST	INTEREST & RENTS	100.21	18,518.49	20,000.00	19,235.71	19,235.71	19,235.71
Totals for dept 000 - NON DEPARTMENTAL		964,350.86	963,765.44	983,397.35	1,063,788.54	1,164,314.94	1,164,314.94
TOTAL ESTIMATED REVENUES		964,350.86	963,765.44	983,397.35	1,063,788.54	1,164,314.94	1,164,314.94
APPROPRIATIONS							
528	GARBAGE/RECYCLE	849,842.24	849,221.38	939,227.92	973,112.73	1,259,927.78	1,259,927.78
TOTAL APPROPRIATIONS		849,842.24	849,221.38	939,227.92	973,112.73	1,259,927.78	1,259,927.78
NET OF REVENUES/APPROPRIATIONS - FUND 596		114,508.62	114,544.06	44,169.43	90,675.81	(95,612.84)	(95,612.84)
BEGINNING FUND BALANCE		546,889.32	546,889.32	661,433.38	661,433.38	752,109.19	752,109.19
ENDING FUND BALANCE		661,397.94	661,433.38	705,602.81	752,109.19	656,496.35	656,496.35

ACCOUNT CLASSIFICAT AND DEPARTMENT	DESCRIPTION	2025 AMENDED BUDGET	2025 ACTIVITY	2026 AMENDED BUDGET	2026 PROJECTED ACTIVITY	2027 REQUESTED BUDGET	2027 RECOMMENDED BUDGET
ESTIMATED REVENUES							
Dept 000 - NON DEPARTMENTAL							
TAX	TAX REVENUE	303,000.00	305,976.02	0.00	322,148.61	411,382.57	411,382.57
CONTR	CONTRIBUTIONS	35,000.00	46,904.46	0.00	41,225.30	42,462.06	42,462.06
INTEREST	INTEREST & RENTS	315,000.00	989,668.32	0.00	843,463.88	850,140.93	850,140.93
Totals for dept 000 - NON DEPARTMENTAL		653,000.00	1,342,548.80	0.00	1,206,837.79	1,303,985.56	1,303,985.56
TOTAL ESTIMATED REVENUES		653,000.00	1,342,548.80	0.00	1,206,837.79	1,303,985.56	1,303,985.56
APPROPRIATIONS							
345	POLICE/FIRE RETIREMENT	575,000.00	548,427.85	0.00	496,819.35	496,819.35	496,819.35
TOTAL APPROPRIATIONS		575,000.00	548,427.85	0.00	496,819.35	496,819.35	496,819.35
NET OF REVENUES/APPROPRIATIONS - FUND 732		78,000.00	794,120.95	0.00	710,018.44	807,166.21	807,166.21
BEGINNING FUND BALANCE		5,206,882.35	5,206,882.35	6,001,003.30	6,001,003.30	6,711,021.74	6,711,021.74
ENDING FUND BALANCE		5,284,882.35	6,001,003.30	6,001,003.30	6,711,021.74	7,518,187.95	7,518,187.95

ACCOUNT CLASSIFICAT AND DEPARTMENT	DESCRIPTION	2025 AMENDED BUDGET	2025 ACTIVITY	2026 AMENDED BUDGET	2026 PROJECTED ACTIVITY	2027 REQUESTED BUDGET	2027 RECOMMENDED BUDGET
ESTIMATED REVENUES							
Dept 000 - NON DEPARTMENTAL							
TAX	TAX REVENUE	0.00	0.00	0.00	0.00	321,856.35	321,856.35
FINES	FINES & FORFEITS	0.00	0.00	0.00	0.00	36,500.00	36,500.00
CHARGES	CHARGES FOR SERVICES	0.00	0.00	0.00	0.00	20,200.00	20,200.00
CONTR	CONTRIBUTIONS	0.00	0.00	0.00	0.00	9,994.00	9,994.00
INTEREST	INTEREST & RENTS	0.00	0.00	0.00	0.00	5,000.00	5,000.00
OTHER FI	OTHER FINANCING SOURCES	0.00	0.00	0.00	0.00	20,000.00	0.00
Totals for dept 000 - NON DEPARTMENTAL		0.00	0.00	0.00	0.00	413,550.35	393,550.35
TOTAL ESTIMATED REVENUES		0.00	0.00	0.00	0.00	413,550.35	393,550.35
APPROPRIATIONS							
790	LIBRARY	0.00	0.00	0.00	0.00	388,492.95	393,339.34
TOTAL APPROPRIATIONS		0.00	0.00	0.00	0.00	388,492.95	393,339.34
NET OF REVENUES/APPROPRIATIONS - FUND 790		0.00	0.00	0.00	0.00	25,057.40	211.01
BEGINNING FUND BALANCE		0.00	0.00	0.00	0.00	0.00	0.00
ENDING FUND BALANCE		0.00	0.00	0.00	0.00	25,057.40	211.01

ACCOUNT CLASSIFICAT AND DEPARTMENT	DESCRIPTION	2025 AMENDED BUDGET	2025 ACTIVITY	2026 AMENDED BUDGET	2026 PROJECTED ACTIVITY	2027 REQUESTED BUDGET	2027 RECOMMENDED BUDGET
ESTIMATED REVENUES							
Dept 000 - NON DEPARTMENTAL							
TAX	TAX REVENUE	0.00	0.00	0.00	0.00	61,305.96	61,305.96
CONTR	CONTRIBUTIONS	0.00	0.00	0.00	0.00	1,400.00	1,400.00
Totals for dept 000 - NON DEPARTMENTAL		0.00	0.00	0.00	0.00	62,705.96	62,705.96
TOTAL ESTIMATED REVENUES		0.00	0.00	0.00	0.00	62,705.96	62,705.96
APPROPRIATIONS							
790	LIBRARY	0.00	0.00	0.00	0.00	62,414.00	62,414.00
TOTAL APPROPRIATIONS		0.00	0.00	0.00	0.00	62,414.00	62,414.00
NET OF REVENUES/APPROPRIATIONS - FUND 791		0.00	0.00	0.00	0.00	291.96	291.96
BEGINNING FUND BALANCE		0.00	0.00	0.00	0.00	0.00	0.00
ENDING FUND BALANCE		0.00	0.00	0.00	0.00	291.96	291.96
ESTIMATED REVENUES - ALL FUNDS		26,521,623.47	20,807,917.36	15,151,817.69	20,026,471.77	21,901,810.84	22,199,621.41
APPROPRIATIONS - ALL FUNDS		28,105,327.30	15,014,677.60	24,911,152.76	29,611,423.84	20,849,247.41	21,021,726.18
NET OF REVENUES/APPROPRIATIONS - ALL FUNDS		(1,583,703.83)	5,793,239.76	(9,759,335.07)	(9,584,952.07)	1,052,563.43	1,177,895.23
BEGINNING FUND BALANCE - ALL FUNDS		41,593,491.56	41,593,491.56	47,560,566.00	47,560,566.00	37,975,613.93	37,975,613.93
FUND BALANCE ADJUSTMENTS - ALL FUNDS		173,834.68	173,834.68	0.00	0.00	0.00	0.00
ENDING FUND BALANCE - ALL FUNDS		40,183,622.41	47,560,566.00	37,801,230.93	37,975,613.93	39,028,177.36	39,153,509.16