

VILLAGE OF CASS CITY

2026 OPERATING BUDGET

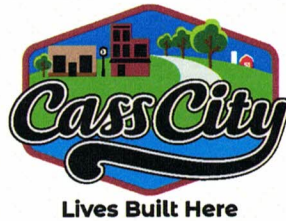
Request for Approval December 15, 2025

Printed December 12, 2025

*Adopted
12-15-2025*

This institution is an equal opportunity provider and employer.

6506 Main St., P.O. Box 123, Cass City, MI 48726 * 989-872-2911 * Fax 989-872-4855 *
TTY 989-872-4742 or e-mail: casscity.org



VILLAGE OF CASS CITY

Manager's Overview and Analysis

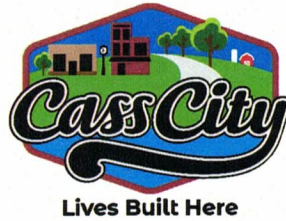
of the

Proposed Operational Village Budget

January – December, 2026

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November 24, 2025

Village President and Council Trustees
6506 Main Street
Cass City, MI 48726

Re: Fiscal Year 2026 Budget

Dear President and Trustees:

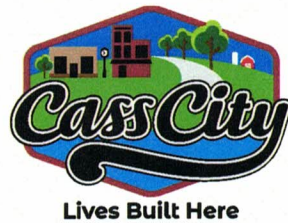
Submitted for your consideration is the 2026 Proposed Village of Cass City Operating Budget. This is in accordance with Section 2 – 84 (b) (7) of the Code of Ordinances. As required by law, the expenditures are balanced against anticipated revenues.

This submittal will address revenues and expenditures of the ten operating funds that comprise the Village's Operating Budget. These funds are: General Fund, Major Streets, Local Streets, Economic Development Corporation, Downtown Development Authority, Water Recreation, Water Enterprise Fund, Wastewater Enterprise Fund, Motor Vehicle and Equipment Fund, and the new Wastewater Treatment Plant Project Fund. Additionally, the financial plan includes: Six-Year (2026 – 2031) Capital Improvement Plan, Millage Rates, Village Fee Schedules, Wage Charts, and the appropriate resolution.

The major sources of revenue for all funds are property taxes, state-shared revenues, user fees, utilities, and Federal, State, and Local grants. The property tax revenues are spread among four funds: General, Major Streets, Local Streets, and Downtown Development Authority.

The fiscal year 2026 budget is a challenging, complex, and informative budget. Notes have been incorporated into the budget to provide more information on the line-item details. The fiscal year 2026 budget reflects the direction given by the Village Council for our goals, staffing, utility rates, and operations. The total budget for 2025 was \$6,600,024, and the 2026 total budget is \$22,081,414. The budget has increased dramatically due to the Wastewater Treatment Plant Project, and the capital expenditures for the watermain replacement project in the alley behind Little Caesar's Pizza and street repair.

The millage rates for the Village will decrease overall. There will be a decrease to our Street mills from 4.9237 to 4.8822, we cannot raise it to the 5 mills allowed due to the Headlee cap. The Headlee cap is also responsible for the decrease in the total millage for the village operating from 17.9133 to 17.8268. The proposed 2026 millage breakdown follows: 12.2246 Mills for Operating; 4.8822 Mills for Streets; and 0.7200 Mills for Community Promotion, totaling 17.8268 Mills.



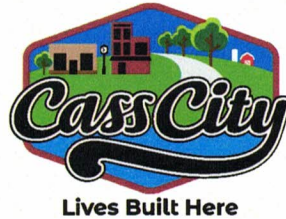
NOTE: The Headlee Amendment to the Michigan Constitution, approved in 1978 by Michigan voters, is a property tax revenue limitation requiring that if the assessed value of a local tax unit's total taxable property increases by more than the inflation rate, the maximum property tax millage must be reduced so that the local unit's total taxable property yields the same gross revenue, adjusted for inflation.

General Fund is the most challenging budget to prepare. The Village will have a decrease in revenues from the state for personal property tax, decrease in cable franchise fees, and a decrease in our interest earnings. The General Fund includes our Parks Department with a budget for pool, parks, and daycamp totaling \$438,907; and police with a budget of \$747,436. The Parks and Police budget totals \$1,186,343, which is 53% of our \$2,122,258 General Fund revenues. Staff are recommending the use of \$121,135 from the General Fund Fund Balance to balance the budget. These funds are a roll over from unused 2025 allocations. For example the \$121,135 includes \$86,500 budgeted for the watermain replacement in the north alley, a project that has moved from the 2025 budget and now included in the 2026 budget.

The Strategic Planning Goals for 2026 have been funded in the proposed budget. Please note the following: 1) \$10,000 for improvements to the walking trail; 2) \$12,500 for the Downtown Corridor Study for improving the Downtown. There is \$6,000 budgeted in the Community Promotions Fund that could be used for beautiful projects. There should be no cost to create a Mission and Vision statement for the Village.

The Capital Improvement Budget for 2026 proposes many village projects. Capital items include: security entrance locks for the Municipal Building, sidewalk repairs, wastewater includes \$50,000 for sewer lining and \$36,000 for equipment and windows. The Water Fund includes the lead line and water main project in the alley behind Chippi's service center and Little Ceasar's Pizza in the amount of \$812,500, saving \$50,000 for the ARTP media filter replacement, and replacement of the utility communication network in the amount of 152,000.

The Capital budget does not include the purchase of a police vehicle for 2026. There are two purchases proposed in the Motor Vehicle and Equipment Fund. There is a utility vehicle for parks for \$30,000 and a John Deere cab tractor replacement for \$50,000.



Street projects for 2026 include: crush and shape with new curb and gutter for Dale Street \$254,000, and chip and fog seal coating of Garfield \$61,000. Funds are available in the Local Streets Fund Balance with a transfer-in of \$220,000 for this street project.

There is \$25,000 budgeted for sidewalk installation and repairs in both Major and Local Streets. The Village plans to repair and replace sidewalks in accordance with our Sidewalk Study.

The Village has included an additional \$10,000 in the proposed budget for sidewalk for the School Safe Routes to School. The Village is collaborating with the Cass City Public Schools to provide an in-kind match for their grant application to improve the sidewalk connectivity for routes to our schools.

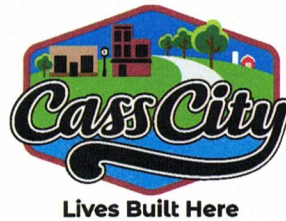
As a member of Michigan Rural Water Association (MRWA), the Village is able to utilize the services of MRWA at no cost to prepare annual water and wastewater utility studies for our rates. The methodology incorporates operational costs and debt service. The utility studies for water and sewer, and the rate structure were provided to you previously via email. The MRWA recommend utility rates have been incorporated into our 2026 fee schedule.

The Water Fund budget is \$1,502,989 with anticipated appropriations of \$1,502,604. There will be rate increases for both usage and Operations, Maintenance, and Repair (OMR). The average residential customer will have an approximate water rate increase of \$ 4.30 per month increase in their bill. The OMR monthly fee will be \$26.60, and the cost per unit fee increases from \$4.94 to \$5.54 per unit.

The Wastewater Fund budget is \$1,269,450 with anticipated appropriations of \$1,049,212. There will be rate increases for both usage and OMR. The average residential customer will have an approximate sewer rate increase of \$13.64 per month increase in their bill. The OMR monthly fee will be \$37.25, and the cost per unit fee increases from \$10.28 to \$11.60 per unit.

This budget has been prepared with the following considerations:

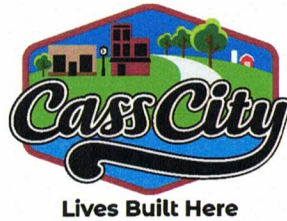
- The Renaissance Zone for Dairy Farmers of America will start to phase out in 2026 at a rate of 25% per year for the years 2026 through 2029. The increase in tax revenues have been reflected in the budget with notes in the affected line items.



- The budget includes a three percent (3%) cost-of-living increase in expenditures on most line items. A three percent (3%) wage increase for non-union, and the Teamsters Local 214 employees is included in the budget.
- The budget for employee healthcare incorporates employee contributions to their health care premiums. The MESSA rates for employee healthcare have risen 17% in 2026.
- The Community Promotions Millage was slightly increased from 0.6800 mill to 0.7200 Mill. The law allows for 5 mills; however, it is capped at a revenue generation of \$50,000. Therefore, we have increased this millage modestly and anticipate an increase in revenue of \$4,000 approximately.
- The Village is in year five of the Emterra refuse collection contract with a five-year term. The new rate will be \$14.26 per month. There is an addition to the monthly fee of \$1.00 per household due to a fuel surcharge by Emterra, which is allowed in their contract.
- The Wastewater Treatment Plant Renovation Project will require an interest payment due in 2026. The bond interest payment of \$100,057 has been incorporated in the Wastewater budget and utility rates. USDA has agreed to allowing the Village to phase in our rate increases over a three-year period for the wastewater treatment plant project. The annual payment for the wastewater treatment plant improvements will be \$303,210.
- The Village has a maintenance schedule for the replacement of older computers. You will note that some replacements have been included in the 2026 budget.
- The property and general liability rates from our insurance carrier have increased to \$70,877 for 2026. A site visit is planned for December to explain why the rates increased 19%. The coverage period is for a calendar year, January through December, and payable in two installments.

The budget is a planning document and subject to change and quarterly amendments.

It is appropriate to recognize the time-consuming preparation of the 2026 budget as a team effort by department heads and staff. Recognition and gratitude are extended to RJ Klaus, Public Utilities; Jim Freeman, Chief of Police; Melanie Radabaugh, Community Development Director; and Robin Wallace, Executive Assistant. Their extra work is greatly appreciated. Special recognition and gratitude are given to Nanette Walsh, Clerk/Treasurer.



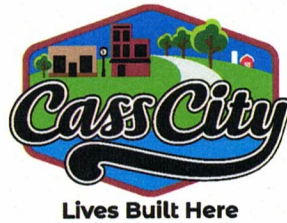
A Committee of the Whole meeting has been scheduled for Wednesday, December 3, 2025, at 6:00 pm to discuss the 2026 budget. A public hearing on the budget will be held on December 15, 2025, in advance of a vote to approve the budget. The budget must be approved before the end of the fiscal year December 31, 2025. If you would like to discuss the budget, please contact me or Nanette Walsh, Clerk/Treasurer.

Respectfully,

A handwritten signature in black ink, which appears to read "Debora L. Powell". The signature is fluid and cursive, with the first name being the most prominent.

Debora L. Powell
Village Manager

Attachments



2026

**FINANCIAL DETAILS
OF VILLAGE'S
TEN OPERATING FUNDS**

- 101 - General Operations**
- 202 - Major Streets**
- 203 - Local Streets**
- 244 - Economic Development Corporation**
- 248 - Downtown Development Authority**
- 402 - Wastewater Treatment Plant
Capital Project**
- 408 - Water Recreation Fund**
- 590 - Wastewater Enterprise**
- 591 - Water Enterprise**
- 651 - Motor Vehicles & Equipment**

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GL NUMBER	DESCRIPTION	2024 ACTIVITY	2025 ORIGINAL BUDGET	2025 AMENDED BUDGET	2026 REQUESTED BUDGET
ESTIMATED REVENUES					
Dept 000					
101-000-402.000	REAL PROPERTY TAXES	656,773	677,990	677,990	717,227
	FOOTNOTE AMOUNTS:				698,330
	+3% FROM 2025 TO 2026, AND +3% FROM 2026 TO 2027				
	FOOTNOTE AMOUNTS:				18,897
	YEAR 1 OF 4, DFA RENZONE EXPIRE, 25%				
	GL # FOOTNOTE TOTAL:				717,227
101-000-404.000	REAL PROPERTY TX-PA359 (PROMOTION	35,986	37,000	37,000	43,200
	FOOTNOTE AMOUNTS:				42,149
	+3% FROM 2025 TO 2026, AND +3% FROM 2026 TO 2027				
	FOOTNOTE AMOUNTS:				1,051
	YEAR 1 OF 4, DFA RENZONE EXPIRE, 25%				
	GL # FOOTNOTE TOTAL:				43,200
101-000-405.000	SPECIAL ASSESSMENT REVENUES		71,200	71,200	73,336
101-000-410.000	PERSONAL PROPERTY TAXES	78,565	60,393	78,748	66,833
	FOOTNOTE AMOUNTS:				62,205
	+3% FROM 2025 TO 2026, AND +3% FROM 2026 TO 2027				
	FOOTNOTE AMOUNTS:				4,628
	YEAR 1 OF 4, DFA RENZONE EXPIRE, 25%				
	GL # FOOTNOTE TOTAL:				66,833
101-000-418.000	PER PROP TAX-PA 359 (PROMOTIONS)	4,305	3,000	4,381	4,800
	FOOTNOTE AMOUNTS:				4,543
	+3% FROM 2025 TO 2026, AND +3% FROM 2026 TO 2027				
	FOOTNOTE AMOUNTS:				257
	YEAR 1 OF 4, DFA RENZONE EXPIRE, 25%				
	GL # FOOTNOTE TOTAL:				4,800
101-000-445.000	PENALTIES & INTEREST TAXES	90	262	262	270
101-000-447.000	COLLECTION FEES TAXES	10,940	11,000	11,000	11,330
101-000-451.000	LIQUOR LICENSE FEES	2,518	2,000	2,527	2,060
101-000-543.000	STATE GRANT-PA 302 FUNDS	2,195	900	4,043	1,257
101-000-544.000	STATE GRANT - RRC MARKETING/BRAND	16,875		514	6,750
101-000-569.000	OTHER STATE GRANTS				
101-000-573.000	LOCAL COMM STABILIZATION SHARE (L	164,051	165,000	165,000	169,950
101-000-574.000	STATE SHARED REVENUE	265,529	328,786	328,786	268,149
	FOOTNOTE AMOUNTS:				268,149
	2025 PUBLIC ACT 22 - STATE SHARED REVENUE				
101-000-575.000	STATE SHARED REV, EVIP	62,075	61,791	61,791	59,414
	FOOTNOTE AMOUNTS:				59,414
	2025 PUBLIC ACT 22 - STATE SHARED REVENUE				
101-000-576.000	STATE SHARED REV, PUBLIC SAFETY				14,988
	FOOTNOTE AMOUNTS:				10,200
	STATE 25 -26 BUDGET ALLOCATION				
	FOOTNOTE AMOUNTS:				4,788
	2025 PUBLIC ACT 22 - STATE SHARED REVENUE				
	GL # FOOTNOTE TOTAL:				14,988
101-000-581.000	REVENUES, CCPS: SCHOOL.RESOURCE.O	56,243	70,000	70,000	72,100
101-000-582.000	REVENUES, MCOLES GRANT, CPE/TRAIN	3,000	3,000	6,000	6,000
101-000-584.000	RESTITUTION FUNDS, CCPD			21	
101-000-607.000	CABLE FRANCHISE FEES	32,251	30,000	30,000	26,500
	FOOTNOTE AMOUNTS:				26,500
	CABLE FEES DECREASING, \$6625/QTR X 4 QTRS				
101-000-608.000	ZONING PERMIT FEES	675	5,000	5,000	5,150
101-000-609.000	RENTAL REGISTRATION FEES	75	1,000	1,000	1,030
101-000-625.000	MISCELLANEOUS REVENUES	2,127	2,800	2,800	2,884
101-000-640.000	REFUSE FEES	158,425	177,797	177,797	183,131
101-000-651.000	SWIMMING FEES	57,840	73,388	63,613	64,000
101-000-652.000	ARTS / CRAFTS FEES	20,105	31,200	23,623	24,000
101-000-653.000	OTHER RECREATION FEES	2,835	5,800	5,800	5,974
101-000-655.000	ORDINANCE FINES	2,378	1,500	1,500	1,545
101-000-662.000	REFUSE PENALTIES	2,833	3,640	3,976	3,749
101-000-664.000	INTEREST & DIVIDENDS	11,113	15,000	15,000	15,450
101-000-671.000	MISCELLANEOUS REIMBURSEMENT	10,016	5,000	5,000	5,150
101-000-672.000	SALE OF LAND, PROCEEDS TO PARKS	7,340			
101-000-674.000	POOL DONATIONS/SPONSORSHIPS	200	5,500	5,500	5,665
101-000-675.000	DONATIONS FROM PUBLIC & PRIVATE	9,839	10,000	10,000	15,000
101-000-676.000	DOG PARK DONATIONS	141			
101-000-678.000	DONATIONS, MUSIC IN THE PARK	1,800	2,500	3,545	2,575
101-000-699.000	TRANSFERS IN, ADMIN CHRQ	203,664	211,811	211,811	218,165
101-000-699.100	TRANSFER IN FROM FUND BALANCE		48,000	48,000	121,135
	FOOTNOTE AMOUNTS:				121,135
	ROLL OVER FB UTILIZATION FROM UNUSED 2025 ALLOCATION				
101-000-699.300	TRANSFER IN FROM FB, COMM PROMO			8,000	
101-000-699.400	TRANSFER IN FROM FB, DOG PARK.			2,200	
Totals for dept 000 -		1,882,802	2,122,258	2,143,428	2,218,767
TOTAL ESTIMATED REVENUES		1,882,802	2,122,258	2,143,428	2,218,767

GL NUMBER	DESCRIPTION	2024 ACTIVITY	2025 ORIGINAL BUDGET	2025 AMENDED BUDGET	2026 REQUESTED BUDGET
APPROPRIATIONS					
Dept 101 - COUNCIL					
101-101-703.000	COUNCIL SALARIES	2,970	3,640	9,640	10,000
101-101-740.000	SUPPLIES	68	520	520	600
101-101-860.000	TRAVEL/MEALS/LODGING		1,248	1,248	1,200
101-101-960.000	PROFESSIONAL DEVELOPMENT	584	2,600	2,600	2,600
Totals for dept 101 - COUNCIL		3,622	8,008	14,008	14,400
Dept 172 - ADMINISTRATIVE					
101-172-706.000	SALARIES & WAGES	98,198	101,663	101,663	104,713
101-172-714.000	FRINGE BENFITS	28,483	30,243	30,949	36,210
101-172-715.000	FICA/MEDICARE	7,817	8,010	8,010	8,250
101-172-722.000	RETIREMENT	9,822	10,166	10,166	10,471
101-172-726.000	CAR/VEHICLE ALLOWANCE	4,302	4,200	4,200	4,326
101-172-740.000	SUPPLIES	1,346	1,000	1,000	1,030
101-172-807.000	MEMBERSHIPS & DUES	1,239	1,000	1,050	1,030
101-172-853.000	COMMUNICATIONS/DIGITAL	2,412	2,442	2,442	2,515
101-172-860.000	TRAVEL/MEALS/LODGING	1,711	2,000	2,000	2,060
101-172-874.000	RETIREE'S FRINGE BENEFITS	3,652	4,468	1,518	
101-172-960.000	PROFESSIONAL DEVELOPMENT	1,642	2,000	2,000	2,060
101-172-977.000	EQUIPMENT, UNDER \$5,000	785	1,000	1,000	1,030
Totals for dept 172 - ADMINISTRATIVE		161,409	168,192	165,998	173,695
Dept 215 - CLERK STAFF					
101-215-706.000	SALARIES & WAGES	96,279	116,350	116,350	119,841
101-215-707.000	SALARIES & WAGES - PART-TIME	18,314	19,415	19,415	19,997
101-215-714.000	FRINGE BENFITS	37,716	38,197	39,697	46,445
101-215-715.000	FICA/MEDICARE	8,778	10,386	8,886	10,698
101-215-722.000	RETIREMENT	9,568	11,635	11,635	11,984
101-215-853.000	COMMUNICATIONS	480	960	1,500	1,500
101-215-860.000	TRAVEL/MEALS/LODGING	1,394	1,400	860	1,500
101-215-960.000	CLERK STAFF PROFESSIONAL DEV.	1,049	650	650	1,600
101-215-977.000	EQUIPMENT UNDER \$5000	2,012	4,050	4,050	2,500
FOOTNOTE AMOUNTS:					2,500
CPU FOR CLERK					
Totals for dept 215 - CLERK STAFF		175,590	203,043	203,043	216,065
Dept 223 - FINANCE					
101-223-807.000	AUDIT FEES	3,200	16,500	17,800	24,400
FOOTNOTE AMOUNTS:					20,400
NEW CONTRACT: FY 2025,2026,2027					4,000
FOOTNOTE AMOUNTS:					
SINGLE AUDIT (REQUIRED)					24,400
GL # FOOTNOTE TOTAL:					
101-223-808.000	CPA SERVICES	16,117	4,000	2,700	4,000
101-223-809.000	FINANCIAL SOFTWARE/SUPPORT			3,958	4,000
Totals for dept 223 - FINANCE		19,317	20,500	24,458	32,400
Dept 261 - GENERAL GOVERNMENT					
101-261-740.000	SUPPLIES	4,885	7,284	7,284	7,500
101-261-741.000	POSTAGE	14,150	11,783	11,783	12,500
101-261-807.000	MEMBERSHIPS/DUES	1,918	3,106	3,356	3,400
101-261-826.000	LEGAL FEES	59,605	22,000	19,900	22,660
101-261-827.000	INSURANCE & BONDS	16,711	16,068	16,068	19,121
101-261-853.000	TELEPHONE	5,626	5,235	5,235	5,392
101-261-900.000	PRINTING & PUBLISHING	3,157	6,427	6,427	6,620
101-261-933.000	MAINTENANCE CONTRACTS EQUIPMENT	39,828	30,089	40,425	40,500
101-261-956.000	MISC EXPENSE BANK/PENSION CHG	1,213	1,205	1,205	1,250
101-261-965.000	TAXES ABATED		820	2,920	
101-261-977.000	EQUIPMENT UNDER \$ 5K	227	1,071	821	1,000
101-261-991.000	EQUIP LEASE PRINCIPAL PAYMENT	3,292	4,341	2,041	4,471
101-261-993.000	LEASE INTEREST	1,482			
101-261-996.000	EQUIP LEASE INTEREST EXPENSE		1,473	3,773	1,517
Totals for dept 261 - GENERAL GOVERNMENT		152,094	110,902	121,238	125,931
Dept 262 - ELECTIONS					
101-262-703.000	ELECTION SALARIES		107	107	110
Totals for dept 262 - ELECTIONS			107	107	110
Dept 265 - BUILDINGS & GROUNDS					
101-265-706.000	SALARIES & WAGES	1,922	2,678	5,678	2,758
101-265-707.000	SALARIES & WAGES - PART-TIME	15,395	17,468	12,318	17,868
101-265-714.000	FRINGE BENFITS	1,618	2,678	3,178	3,718
101-265-715.000	FICA/MEDICARE	1,259	1,172	1,172	1,207
101-265-722.000	RETIREMENT	208	267	417	275
101-265-740.000	SUPPLIES	1,611	1,500	1,500	1,545
101-265-800.000	CONTRACTED SERVICES	2,523	2,500	5,000	2,500
101-265-920.000	UTILITIES	4,099	6,708	5,708	6,909

GL NUMBER	DESCRIPTION	2024 ACTIVITY	2025 ORIGINAL BUDGET	2025 AMENDED BUDGET	2026 REQUESTED BUDGET
APPROPRIATIONS					
Dept 265 - BUILDINGS & GROUNDS					
101-265-933.000	REPAIR AND MAINTENANCE	610	2,340	2,340	2,400
101-265-943.000	EQUIPMENT RENTAL	321	702	702	723
101-265-970.000	CAPITAL OUTLAY				10,000
	FOOTNOTE AMOUNTS:				10,000
	SECURITY SYSTEM FOR FRONT/REAR ENTRY OF MUNICIPAL BLDG				
Totals for dept 265 - BUILDINGS & GROUNDS		29,566	38,013	38,013	49,903
Dept 291 - COMMUNITY PROMOTION (PA 359)					
101-291-706.000	SALARIES & WAGES	8,228	9,812	9,812	10,106
101-291-707.000	SALARIES & WAGES - PART-TIME	4,313	4,410	1,410	4,542
101-291-714.000	FRINGE BENFITS	1,468	2,076	2,076	2,429
101-291-715.000	FICA/MEDICARE	954	1,275	1,275	1,313
101-291-722.000	RETIREMENT	524	981	981	1,010
101-291-740.000	OPERATING SUPPLIES	5,748	4,000	4,000	4,120
101-291-741.000	POSTAGE	136	260	260	268
101-291-800.000	CONTRACTED SERVICES	31,407		11,000	6,000
101-291-807.000	MEMBERSHIPS & DUES	164	550	550	567
101-291-880.000	COMMUNITY PROMOTION	1,730			
101-291-881.000	MARKETING/STRATEGIC PLANNING	211	6,000	6,000	
101-291-900.000	PRINTING AND PUBLISHING	1,408	2,600	2,600	2,678
101-291-943.000	EQUIPMENT RENTAL	2,140	4,680	4,680	4,820
101-291-965.000	TUSCOLA COUNTY EDC	7,500	6,500	6,500	6,500
Totals for dept 291 - COMMUNITY PROMOTION (PA 359)		65,931	43,144	51,144	44,353
Dept 301 - POLICE DEPARTMENT					
101-301-706.000	SALARIES & WAGES	335,445	308,331	308,331	317,581
101-301-707.000	SALARIES & WAGES - PART-TIME	68,500	49,539	59,129	51,025
101-301-708.000	SALARIES, S.R.O.	35,705	63,960	63,960	65,879
101-301-714.000	FRINGE BENFITS	109,491	104,438	91,848	107,462
101-301-715.000	FICA/MEDICARE	33,499	32,498	32,498	33,473
101-301-722.000	RETIREMENT	30,944	37,229	37,229	38,346
101-301-740.000	OPERATING SUPPLIES	2,039	2,142	2,142	2,500
101-301-768.000	UNIFORMS	3,209	3,000	3,000	5,800
	FOOTNOTE AMOUNTS:				2,300
	ANNUAL UNIFORM ALLOWANCE FOR FT				500
	FOOTNOTE AMOUNTS:				
	ANNUAL UNIFORM ALLOWANCE FOR PT				3,000
	FOOTNOTE AMOUNTS:				
	UNIFORM ISSUE OR REPLACEMENT				
	GL # FOOTNOTE TOTAL:				5,800
101-301-800.000	ADMINISTRATION CONTRACTED SERVICE	1,963	3,000	3,000	3,100
101-301-807.000	MEMBERSHIP & DEVELOPMENT	260	400	400	410
101-301-851.000	RADIO MAINTENANCE	170	250	250	260
101-301-853.000	COMMUNICATIONS	9,937	9,488	9,488	10,800
101-301-860.000	TRAVEL/MEALS/LODGING	2,190	2,500	2,500	2,600
101-301-933.000	EQUIPMENT MAINTENANCE		1,000	1,000	1,030
101-301-943.000	EQUIPMENT RENTAL POLICE	69,420	72,197	72,197	74,363
101-301-960.000	PROFESSIONAL DEVELOPMENT	3,346	3,500	3,500	4,000
101-301-960.100	PA 302 TRAINING FUND	280	900	1,400	1,257
101-301-960.200	PA 1 MCOLES CPE/TRAINING	803	3,000	6,000	6,000
101-301-977.000	EQUIPMENT UNDER \$5000	3,316			3,550
	FOOTNOTE AMOUNTS:				1,200
	INSTALLATION/CONFIG OF TIMS SUPERVISOR REVIEW SOFTWARE				1,500
	FOOTNOTE AMOUNTS:				
	TWO TACTICAL VEST CARRIERS				850
	FOOTNOTE AMOUNTS:				
	PRINTER/SCANNER/COPIER				
	GL # FOOTNOTE TOTAL:				3,550
Totals for dept 301 - POLICE DEPARTMENT		710,517	697,372	697,872	729,436
Dept 315 - CRIME & SAFETY					
101-315-701.000	CROSSING GUARDS	15,466	16,000	17,300	18,000
	FOOTNOTE AMOUNTS:				18,000
	NEW PAYOUT POLICY AT CCPS FOR PTO				
Totals for dept 315 - CRIME & SAFETY		15,466	16,000	17,300	18,000
Dept 440 - MISC GOVERNMENT					
101-440-965.000	TRANSFER TO OTHERS (DDA/EDC)	18,000	13,500	13,500	13,500
Totals for dept 440 - MISC GOVERNMENT		18,000	13,500	13,500	13,500
Dept 441 - PUBLIC WORKS					
101-441-706.000	SALARIES & WAGES	809	2,661	2,661	2,741
101-441-707.000	SALARIES & WAGES - PART-TIME	855	2,106	2,106	2,169
101-441-714.000	FRINGE BENFITS	365	1,350	1,350	1,580
101-441-715.000	FICA/MEDICARE	124	319	319	329
101-441-722.000	RETIREMENT	83	280	280	274

GL NUMBER	DESCRIPTION	2024 ACTIVITY	2025 ORIGINAL BUDGET	2025 AMENDED BUDGET	2026 REQUESTED BUDGET
APPROPRIATIONS					
Dept 441 - PUBLIC WORKS					
101-441-740.000	SUPPLIES	9,263	3,750	1,950	3,863
101-441-800.000	CONTRACTED SERVICES	12,175			
101-441-943.000	EQUIPMENT RENTAL	1,751	2,912	4,712	4,750
101-441-945.000	BUILDING LEASE FEE	2,524	2,625	2,625	2,704
101-441-970.000	CAPITAL OUTLAY		71,200	71,200	86,500
FOOTNOTE AMOUNTS:					86,500
NORTH ALLEY - STORM SEWER UPGRADES					
Totals for dept 441 - PUBLIC WORKS		27,949	87,203	87,203	104,910
Dept 520 - SOLID WASTE DISPOSAL					
101-520-801.000	CONTRACTED SERV - REFUSE/RECYC C	157,395	177,797	177,797	183,131
Totals for dept 520 - SOLID WASTE DISPOSAL		157,395	177,797	177,797	183,131
Dept 722 - PLANNING AND ZONING					
101-722-706.000	SALARIES & WAGES	29,090	44,006	43,506	45,326
101-722-707.000	SALARIES & WAGES - PART-TIME	14,960			
101-722-714.000	FRINGE BENFITS	1,817	4,786	4,536	5,307
101-722-715.000	FICA/MEDICARE	3,472	3,398	3,398	3,500
101-722-722.000	RETIREMENT	2,902	4,400	4,400	4,532
101-722-740.000	SUPPLIES	313	468	1,218	482
101-722-800.000	CONTRACTED SERVICES	6,840	13,400	13,400	12,500
FOOTNOTE AMOUNTS:					12,500
DOWNTOWN CORRIDOR STUDY					
101-722-807.000	MEMBERSHIP & DUES		234	234	241
101-722-860.000	TRAVEL/MEALS/LODGING				600
101-722-960.000	PROFESSIONAL DEVELOPMENT	535	1,040	1,040	1,500
Totals for dept 722 - PLANNING AND ZONING		59,929	71,732	71,732	73,988
Dept 752 - SWIMMING POOL					
101-752-706.000	SALARIES & WAGES	3,048	7,276	7,276	7,600
101-752-707.000	SALARIES & WAGES - PART-TIME	54,849	89,388	59,388	60,000
101-752-714.000	FRINGE BENFITS	3,799	7,930	3,430	4,013
101-752-715.000	FICA/MEDICARE	4,324	6,838	6,838	7,043
101-752-722.000	RETIREMENT	272	728	728	750
101-752-740.000	OPERATING SUPPLIES	2,340	6,000	5,000	5,000
101-752-743.000	CHEMICALS	16,860	17,000	22,000	19,000
101-752-800.000	CONTRACTED SERVICES	1,168	1,000	3,200	2,500
101-752-827.000	INSURANCE & BONDS	305	338	338	402
101-752-853.000	TELEPHONE	307	520	520	536
101-752-900.000	PRINTING & PUBLISHING		572	572	600
101-752-920.000	UTILITIES	12,305	17,512	16,512	17,000
101-752-933.000	REPAIR & MAINTENANCE	2,907	4,000	3,425	3,120
101-752-943.000	EQUIPMENT RENTAL	66	1,170	1,545	1,500
101-752-970.000	CAPITAL OUTLAY	6,749			
Totals for dept 752 - SWIMMING POOL		109,299	160,272	130,772	129,064
Dept 754 - PARKS DEPARTMENT					
101-754-706.000	SALARIES & WAGES	56,685	82,179	72,179	84,644
101-754-707.000	SALARIES & WAGES - PART-TIME	33,773	55,628	30,594	30,000
101-754-714.000	FRINGE BENFITS	48,190	51,010	45,909	53,714
101-754-715.000	FICA/MEDICARE	6,822	6,287	6,287	6,476
101-754-722.000	RETIREMENT	5,577	8,218	8,218	8,465
101-754-740.000	SUPPLIES	10,367	12,783	12,783	13,166
101-754-778.000	EXPENSES, MUSIC IN THE PARK	2,800	2,950	3,850	3,039
101-754-779.000	EXPENSES, DOG PARK	271	1,040	3,240	1,071
101-754-800.000	CONTRACTED SERVICES	6,234	7,000	12,000	7,210
101-754-827.000	INSURANCE & BONDS	623	614	614	731
101-754-853.000	TELEPHONE	1,280	1,352	1,352	1,393
101-754-860.000	TRAVEL/MEALS/LODGING	990	1,248	1,248	1,285
101-754-920.000	UTILITIES	6,280	5,512	5,512	5,677
101-754-933.000	REPAIR & MAINTENANCE	5,423	9,880	6,980	9,249
101-754-943.000	EQUIPMENT RENTAL	31,003	34,320	34,320	35,350
101-754-970.000	CAPITAL OUTLAY	23,089			20,000
FOOTNOTE AMOUNTS:					10,000
RAIL TRAIL IMPROVEMENTS					
FOOTNOTE AMOUNTS:					10,000
SOFTBALL FIELD FENCING, PHASE I					
GL # FOOTNOTE TOTAL:					20,000
101-754-977.000	EQUIPMENT UNDER \$5000	5,038	2,600	1,600	1,500
FOOTNOTE AMOUNTS:					1,500
CPU AND MONITOR					
Totals for dept 754 - PARKS DEPARTMENT		244,445	282,621	246,686	282,970
Dept 758 - RECREATION / DAYCAMP					
101-758-706.000	SALARIES & WAGES	191	234	234	241
101-758-707.000	SALARIES & WAGES - PART-TIME	13,380	17,658	17,658	20,400

		2024	2025	2025	2026
GL NUMBER	DESCRIPTION	ACTIVITY	ORIGINAL BUDGET	AMENDED BUDGET	REQUESTED BUDGET
APPROPRIATIONS					
Dept 758 - RECREATION / DAYCAMP					
101-758-714.000	FRINGE BENFITS	846	605	605	708
101-758-715.000	FICA/MEDICARE	1,038	1,351	1,351	1,392
101-758-722.000	RETIREMENT	21	23	23	24
101-758-740.000	OTHER RECREATION SUPPLIES	300	312	487	500
101-758-741.000	ARTS AND CRAFTS SUPPLIES	2,138	832	1,332	850
101-758-741.100	DAY CAMP SUPPLIES, FIELD TRIPS	1,090	2,392	1,717	2,300
101-758-853.000	COMMUNICATIONS	203	445	445	458
101-758-943.000	EQUIPMENT RENTAL	133			
101-758-977.000	EQUIPMENT, UNDER 5K	285			
Totals for dept 758 - RECREATION / DAYCAMP		19,625	23,852	23,852	26,873
TOTAL APPROPRIATIONS		1,970,154	2,122,258	2,084,723	2,218,729
NET OF REVENUES/APPROPRIATIONS - FUND 101		(87,352)		58,705	38

GL NUMBER	DESCRIPTION	2024 ACTIVITY	2025 ORIGINAL BUDGET	2025 AMENDED BUDGET	2026 REQUESTED BUDGET
ESTIMATED REVENUES					
Dept 000					
202-000-402.000	MJ ST REAL PROPERTY TAXES	26,624	28,247	28,247	29,848
	FOOTNOTE AMOUNTS:				29,094
	+3% FROM 2025 TO 2026, AND +3% FROM 2026 TO 2027				754
	FOOTNOTE AMOUNTS:				
	YEAR 1 OF 4, DFA RENZONE EXPIRE, 25%				
	GL # FOOTNOTE TOTAL:				29,848
202-000-410.000	MJ ST PERSONAL PROPERTY TAXES	3,113	2,392	3,145	2,649
	FOOTNOTE AMOUNTS:				2,464
	+3% FROM 2025 TO 2026, AND +3% FROM 2026 TO 2027				185
	FOOTNOTE AMOUNTS:				
	YEAR 1 OF 4, DFA RENZONE EXPIRE, 25%				
	GL # FOOTNOTE TOTAL:				2,649
202-000-539.000	STATE GRANT, DNR FORESTRY			5,000	
202-000-553.000	MJ ST GAS & WEIGHT	307,685	295,864	295,864	334,608
	FOOTNOTE AMOUNTS:				334,608
	ACT 51 REVENUES, PER AVERAGE UNIT VALUES FORMULA				
	ADDTL ROAD \$, NOT BUDGETED YET PER L LOOMIS, MDOT				
202-000-573.000	LOCAL COMM STABILIZATION SHARE (L	6,159	7,372	7,372	7,593
202-000-607.000	PA 48 METRO ACT, TELECOM RT OF WA	12,993	14,638	14,638	15,077
202-000-664.000	INTEREST & DIVIDENDS	13,689	7,280	12,280	7,498
202-000-671.000	MJ ST MISC. REIMBURSEMENT		6,968	6,968	7,177
202-000-676.000	TRUNK LINE MAINTENANCE CONTRACT	29,915	51,576	51,576	53,123
202-000-690.000	MJ ST 1.5 MILLS CO. BRIDGE TAX	32,328	33,621	33,621	34,630
		432,506	447,958	458,711	492,203
Totals for dept 000 -					
		432,506	447,958	458,711	492,203
TOTAL ESTIMATED REVENUES					
APPROPRIATIONS					
Dept 463 - STREET MAINTENANCE					
202-463-706.000	SALARIES & WAGES	22,542	18,047	18,047	18,588
202-463-707.000	SALARIES & WAGES - PART-TIME	536	1,170	1,170	1,205
202-463-714.000	FRINGE BENFITS	9,748	6,866	6,866	8,033
202-463-715.000	FICA/MEDICARE	1,760	1,458	1,458	1,502
202-463-722.000	RETIREMENT	2,189	1,804	1,804	1,858
202-463-740.000	SUPPLIES	2,925	2,783	2,783	2,866
202-463-800.000	CONTRACTED SERVICES	138,324	77,500	67,253	125,660
	FOOTNOTE AMOUNTS:				64,660
	NORTH ALLEY PROJ - STREET RESTORATION				61,000
	FOOTNOTE AMOUNTS:				
	GARFIELD AVE - CHIP AND SEAL W/ FOG SEAL				
	GL # FOOTNOTE TOTAL:				125,660
202-463-827.000	INSURANCE & BONDS	190	186	186	221
202-463-853.000	TELEPHONE EXPENSE	714	818	818	843
202-463-933.000	MAINTENANCE CONTRACTS EQUIPMENT		603	603	621
202-463-943.000	EQUIPMENT RENTAL	29,519	17,160	17,160	17,675
202-463-960.000	PROFESSIONAL DEVELOPMENT				3,000
202-463-963.000	ADMIN. CHARGE G.F.	24,837	25,830	25,830	26,605
202-463-977.000	EQUIPMENT, LESS THAN \$5000		1,040	1,040	1,071
		233,284	155,265	145,018	209,748
Totals for dept 463 - STREET MAINTENANCE					
Dept 470 - R. O. W. MAINTENANCE					
202-470-706.000	SALARIES & WAGES		498	7,998	513
202-470-714.000	FRINGE BENFITS	108	622	3,122	3,653
202-470-715.000	FICA/MEDICARE		229	229	236
202-470-722.000	RETIREMENT		49	49	50
202-470-740.000	SUPPLIES, SIDEWALKS	420	2,500	2,500	2,500
	FOOTNOTE AMOUNTS:				2,500
	NEW TREES IN R.O.W.				
202-470-800.000	CONTRACTED SERVICES, SIDEWALKS	18,800	28,000	28,000	25,000
	FOOTNOTE AMOUNTS:				25,000
	2026 SIDEWALKS FOR ACT 51 REQUIREMENT				
202-470-800.100	CONTRACTUAL SERV, DNR FORESTRY			10,000	
202-470-943.000	EQUIPMENT RENTAL			6,000	
		19,328	31,898	57,898	31,952
Totals for dept 470 - R. O. W. MAINTENANCE					
Dept 474 - SIGNS					
202-474-706.000	SALARIES & WAGES	900	1,125	1,125	1,159
202-474-714.000	FRINGE BENFITS	180	599	599	701
202-474-715.000	FICA/MEDICARE	69	116	116	119
202-474-722.000	RETIREMENT	41	113	113	116
202-474-740.000	MJ ST SUPPLIES	2,249	2,347	2,347	2,417
202-474-800.000	CONTRACTED SERVICES		1,170	1,170	1,205
202-474-943.000	EQUIPMENT RENTAL	769	2,288	2,288	2,357
		4,208	7,758	7,758	8,074
Totals for dept 474 - SIGNS					
Dept 478 - SNOW					

GL NUMBER	DESCRIPTION	2024 ACTIVITY	2025 ORIGINAL BUDGET	2025 AMENDED BUDGET	2026 REQUESTED BUDGET
APPROPRIATIONS					
Dept 478 - SNOW					
202-478-706.000	SALARIES & WAGES	3,211	19,127	19,127	19,701
202-478-707.000	SALARIES & WAGES - PART-TIME	904	2,047	2,047	2,108
202-478-714.000	FRINGE BENFITS	1,271	10,026	10,026	11,730
202-478-715.000	FICA/MEDICARE	314	1,536	1,536	1,582
202-478-722.000	RETIREMENT	210	1,912	1,912	1,969
202-478-740.000	SUPPLIES ICE CONTROL	2,618	21,933	21,933	22,591
202-478-943.000	EQUIPMENT RENTAL	9,378	46,800	46,800	48,204
Totals for dept 478 - SNOW		17,906	103,381	103,381	107,885
Dept 486 - TRUNKLINE MAINTENANCE					
202-486-706.000	SALARIES & WAGES	1,059	1,733	1,733	1,785
202-486-715.000	FICA/MEDICARE	81			
202-486-722.000	RETIREMENT	103			
202-486-943.000	EQUIPMENT RENTAL TRUNKLINE	1,694	5,200	5,200	5,356
Totals for dept 486 - TRUNKLINE MAINTENANCE		2,937	6,933	6,933	7,141
Dept 488 - TRUNKLINE SWEEPING/FLUSHING					
202-488-706.000	SALARIES & WAGES	379	3,938	3,938	4,056
202-488-715.000	FICA/MEDICARE	29			
202-488-722.000	RETIREMENT	38			
202-488-943.000	EQUIPMENT RENTAL-TRUNKLINE	1,637	8,840	8,840	9,105
Totals for dept 488 - TRUNKLINE SWEEPING/FLUSHING		2,083	12,778	12,778	13,161
Dept 493 - STATE MONUMENT PROPERTY T.L.					
202-493-706.000	SALARIES & WAGES	126	294	294	303
202-493-707.000	SALARIES & WAGES - PART-TIME		352	352	363
202-493-715.000	FICA/MEDICARE	9			
202-493-722.000	RETIREMENT	13			
202-493-943.000	EQUIPMENT RENTAL-TRUNKLINE	192	676	676	696
Totals for dept 493 - STATE MONUMENT PROPERTY T.L.		340	1,322	1,322	1,362
Dept 494 - TRUNKLINE UTILITIES					
202-494-920.000	UTILITIES-TRUNKLINE	549	12,300	12,300	12,669
Totals for dept 494 - TRUNKLINE UTILITIES		549	12,300	12,300	12,669
Dept 497 - TRUNKLINE SNOW REMOVAL					
202-497-706.000	SALARIES & WAGES	6,161	12,026	12,026	12,387
202-497-707.000	SALARIES & WAGES - PART-TIME	2,396	2,531	2,531	2,607
202-497-715.000	FICA/MEDICARE	653			
202-497-722.000	RETIREMENT	511			
202-497-784.000	ICE CONTROL-TRUNKLINE	3,804	6,749	6,749	6,951
202-497-943.000	EQUIPMENT RENTAL-TRUNKLINE	15,211	23,400	23,400	24,102
Totals for dept 497 - TRUNKLINE SNOW REMOVAL		28,736	44,706	44,706	46,047
Dept 502 - TRUNKLINE FRINGE BENEFITS					
202-502-966.000	LEAVE & BENEFITS-TRUNKLINE	3,106	8,774	8,774	9,037
Totals for dept 502 - TRUNKLINE FRINGE BENEFITS		3,106	8,774	8,774	9,037
TOTAL APPROPRIATIONS		312,477	385,115	400,868	447,076
NET OF REVENUES/APPROPRIATIONS - FUND 202		120,029	62,843	57,843	45,127

GL NUMBER	DESCRIPTION	2024 ACTIVITY	2025 ORIGINAL BUDGET	2025 AMENDED BUDGET	2026 REQUESTED BUDGET
ESTIMATED REVENUES					
Dept 000					
203-000-402.000	REAL PROPERTY TAXES	233,576	243,579	243,579	257,679
	FOOTNOTE AMOUNTS:				250,886
	+3% FROM 2025 TO 2026, AND +3% FROM 2026 TO 2027				6,793
	FOOTNOTE AMOUNTS:				
	YEAR 1 OF 4, DFA RENZONE EXPIRE, 25%				257,679
	GL # FOOTNOTE TOTAL:				
203-000-410.000	PERSONAL PROPERTY TAXES	28,013	24,647	28,305	27,049
	FOOTNOTE AMOUNTS:				25,386
	+3% FROM 2025 TO 2026, AND +3% FROM 2026 TO 2027				1,663
	FOOTNOTE AMOUNTS:				
	YEAR 1 OF 4, DFA RENZONE EXPIRE, 25%				27,049
	GL # FOOTNOTE TOTAL:				
203-000-539.000	STATE GRANT, DNR FORESTRY			5,000	
203-000-553.000	GAS & WEIGHT	118,822	116,532	116,532	123,480
	FOOTNOTE AMOUNTS:				123,480
	ACT 51 REVENUES, PER AVERAGE UNIT VALUES FORMULA				
	ADDTL ROAD \$, NOT BUDGETED YET PER L LOOMIS, MDOT				
203-000-573.000	LOCAL COMM STABILIZATION SHARE (L	55,411	66,395	66,395	68,387
203-000-664.000	INTEREST & DIVIDENDS	19,763	10,400	15,200	10,712
203-000-671.000	MISC REIMBURSEMENTS	1,760	2,726	2,726	2,808
203-000-690.000	1.5 MILLS CO. BRIDGE TAX	50,356	56,141	56,141	57,825
203-000-699.000	TRANSFER FROM FUND BALANCE		330,376	330,376	220,000
	Totals for dept 000 -	507,701	850,796	864,254	767,940
TOTAL ESTIMATED REVENUES		507,701	850,796	864,254	767,940
APPROPRIATIONS					
Dept 463 - STREET MAINTENANCE					
203-463-706.000	SALARIES & WAGES	59,502	69,114	72,982	71,187
203-463-707.000	SALARIES & WAGES - PART-TIME	2,814	8,772	10,062	9,035
203-463-714.000	FRINGE BENFITS	28,217	32,863	32,863	38,450
203-463-715.000	FICA/MEDICARE	4,751	7,083	7,083	7,295
203-463-722.000	RETIREMENT	5,338	6,911	6,911	7,118
203-463-740.000	SUPPLIES	1,345	4,094	5,594	4,217
203-463-800.000	CONTRACTED SERVICES	75,551	376,000	372,700	254,000
	FOOTNOTE AMOUNTS:				254,000
	DALE STREET - CRUSH AND SHAPE W/ NEW CURB				
203-463-827.000	INSURANCE & BONDS	190	186	186	221
203-463-853.000	TELEPHONE EXPENSE	594	614	714	632
203-463-933.000	MAINTENANCE CONTRACTS EQUIPMENT		1,503	1,503	1,548
203-463-943.000	EQUIPMENT RENTAL	112,231	111,280	111,280	114,618
203-463-963.000	ADMIN. CHARGE G.F.	10,496	10,916	10,916	11,243
203-463-977.000	EQUIPMENT, LESS THAN \$5000		1,040	1,040	1,071
	Totals for dept 463 - STREET MAINTENANCE	301,029	630,376	633,834	520,635
Dept 470 - R. O. W. MAINTENANCE					
203-470-706.000	SALARIES & WAGES		584	584	602
203-470-714.000	FRINGE BENFITS	20	345	345	404
203-470-715.000	FICA/MEDICARE		54	54	56
203-470-722.000	RETIREMENT		58	58	60
203-470-740.000	SUPPLIES		2,500	2,500	2,500
	FOOTNOTE AMOUNTS:				
	NEW TREES IN R.O.W.				
203-470-800.000	CONTRACTUAL SERVICES, SIDEWALKS	25,963	51,000	51,000	60,000
	FOOTNOTE AMOUNTS:				25,000
	2026 SIDEWALKS FOR ACT 51 REQUIREMENT				10,000
	FOOTNOTE AMOUNTS:				
	50% SIDEWALK MATCH PROGRAM				10,000
	FOOTNOTE AMOUNTS:				
	SAFE ROUTES TO SCHOOL GRANT MATCH				15,000
	FOOTNOTE AMOUNTS:				
	TREE PRUNING, REMOVAL, STUMP REMOVAL,				60,000
	GL # FOOTNOTE TOTAL:			10,000	
203-470-800.100	CONTRACTUAL SERV, DNR FORESTRY				
	Totals for dept 470 - R. O. W. MAINTENANCE	25,983	54,541	64,541	63,622
Dept 474 - SIGNS					
203-474-706.000	SALARIES & WAGES	786	1,754	1,754	1,807
203-474-714.000	FRINGE BENFITS	439	1,513	1,513	1,770
203-474-715.000	FICA/MEDICARE	60	288	288	297
203-474-722.000	RETIREMENT	79	175	175	180
203-474-740.000	SUPPLIES	2,013	2,100	2,100	2,163
203-474-943.000	EQUIPMENT RENTAL	819	2,964	2,964	3,053
	Totals for dept 474 - SIGNS	4,196	8,794	8,794	9,270
Dept 478 - SNOW					

GL NUMBER	DESCRIPTION	2024	2025	2025	2026
		ACTIVITY	ORIGINAL BUDGET	AMENDED BUDGET	REQUESTED BUDGET
APPROPRIATIONS					
Dept 478 - SNOW					
203-478-706.000	SALARIES & WAGES	3,013	16,853	16,853	17,359
203-478-707.000	SALARIES & WAGES - PART-TIME	1,366	2,352	2,352	2,423
203-478-714.000	FRINGE BENFITS	1,094	9,446	9,446	11,052
203-478-715.000	FICA/MEDICARE	334	1,447	1,447	1,490
203-478-722.000	RETIREMENT	249	1,685	1,685	1,736
203-478-740.000	SUPPLIES ICE CONTROL	2,528	7,874	7,874	8,110
203-478-943.000	EQUIPMENT RENTAL	10,387	28,080	28,080	28,922
Totals for dept 478 - SNOW		18,971	67,737	67,737	71,092
Dept 494 - TRUNKLINE UTILITIES					
203-494-920.000	UTILITIES	85,917	89,348	89,348	92,028
Totals for dept 494 - TRUNKLINE UTILITIES		85,917	89,348	89,348	92,028
TOTAL APPROPRIATIONS		436,096	850,796	864,254	756,647
NET OF REVENUES/APPROPRIATIONS - FUND 203		71,605			11,293

GL NUMBER	DESCRIPTION	2024 ACTIVITY	2025 ORIGINAL BUDGET	2025 AMENDED BUDGET	2026 REQUESTED BUDGET
ESTIMATED REVENUES					
Dept 000					
244-000-664.000	INTEREST & DIVIDENDS	362	250	650	500
244-000-671.000	MISC REVENUES, LAND SALE			36,877	
244-000-691.000	TRANSFER FROM EDC FUND BALANCE		500	500	
244-000-692.000	CONTRIBUTION FROM GENERAL FUND	18,000	13,500	13,500	13,500
Totals for dept 000 -		18,362	14,250	51,527	14,000
TOTAL ESTIMATED REVENUES		18,362	14,250	51,527	14,000
APPROPRIATIONS					
Dept 001 - ADMINISTRATION					
244-001-740.000	SUPPLIES		750	1,750	500
244-001-800.000	CONTRACTED SERVICES	5,000			
244-001-991.000	LOAN PAYMENT: PRINCIPAL	8,601	9,076	44,353	9,530
244-001-996.000	NOTE PAYMENT: INTEREST EXP	4,901	4,424	5,424	3,970
Totals for dept 001 - ADMINISTRATION		18,502	14,250	51,527	14,000
TOTAL APPROPRIATIONS		18,502	14,250	51,527	14,000
NET OF REVENUES/APPROPRIATIONS - FUND 244		(140)			

GL NUMBER	DESCRIPTION	2024 ACTIVITY	2025 ORIGINAL BUDGET	2025 AMENDED BUDGET	2026 REQUESTED BUDGET
ESTIMATED REVENUES					
Dept 000					
248-000-402.000	CAPTURED TAXES	27,636	27,636	32,094	33,057
248-000-403.000	CAPTURE TOWNSHIP TAXES	4,075	5,583	5,583	5,750
248-000-404.000	CAPTURE COUNTY TAXES	9,608	12,758	12,758	13,141
248-000-543.000	GRANT REVENUES, MEDC	18,000		17,000	
248-000-625.000	MISC FEES		279	279	
248-000-664.000	INTEREST & DIVIDENDS	1,542	375	625	750
248-000-672.000	LOAN PROCEEDS	62,000			
248-000-678.000	DONATIONS, PUBLIC AND PRIVATE			1,235	
Totals for dept 000 -		122,861	46,631	69,574	52,698
TOTAL ESTIMATED REVENUES		122,861	46,631	69,574	52,698
APPROPRIATIONS					
Dept 001 - ADMINISTRATION					
248-001-706.000	SALARIES & WAGES	5,675	8,306	9,906	8,555
248-001-707.000	SALARIES & WAGES - PART-TIME	1,673	3,185	1,935	3,281
248-001-714.000	FRINGE BENFITS	2,267	2,440	3,670	4,294
248-001-715.000	FICA/MEDICARE	554	593	1,473	611
248-001-722.000	RETIREMENT	546	671	1,421	691
248-001-740.000	OPERATING SUPPLIES	2,163	3,931	5,956	6,860
248-001-800.000	CONTRACTED SERVICES	6,200	10,000	24,558	10,300
248-001-800.100	CONTRACTUAL SERVICES, MEDC TOOLBO	18,000			
248-001-943.000	EQUIPMENT RENTAL	6,958	9,620	9,620	9,909
248-001-956.000	MISC EXPENSES		1,071	1,071	1,103
248-001-960.000	PROFESSIONAL DEVELOPMENT	373	520	520	800
248-001-990.000	FACADE INT REIMBURSEMENTS			3,150	
Totals for dept 001 - ADMINISTRATION		44,409	40,337	63,280	46,404
Dept 005 - THORP PROPERTY					
248-005-740.000	OPERATING SUPPLIES, THORP MT	274			
248-005-800.000	CONTRACTED SERVICES, THORP MAINT	37,600			
Totals for dept 005 - THORP PROPERTY		37,874			
Dept 006 - BUSINESS BLDRS PROGRAM					
248-006-800.000	CONTRACTUAL SERVICES,BUSINESS BLD	10,000			
Totals for dept 006 - BUSINESS BLDRS PROGRAM		10,000			
Dept 008 - DDA DEBT SERVICE					
248-008-991.000	LOAN PRINCIPAL PAYMENT	27,864	2,873	2,873	3,044
248-008-996.000	LOAN INTEREST EXPENSE	2,481	3,421	3,421	3,250
Totals for dept 008 - DDA DEBT SERVICE		30,345	6,294	6,294	6,294
TOTAL APPROPRIATIONS		122,628	46,631	69,574	52,698
NET OF REVENUES/APPROPRIATIONS - FUND 248		233			

		2024	2025	2025	2026
		ACTIVITY	ORIGINAL	AMENDED	REQUESTED
GL NUMBER	DESCRIPTION		BUDGET	BUDGET	BUDGET
ESTIMATED REVENUES					
Dept 000					
402-000-501.000	USDA/RD FEDERAL GRANT			8,294,300	8,294,300
402-000-502.000	USDA/RD LOAN PROCEEDS			7,605,723	6,981,529
402-000-664.000	INTEREST & DIVIDENDS			1,000	2,500
402-000-699.000	TRANSFERS IN FROM 590			1,000	
Totals for dept 000 -				15,902,023	15,278,329
TOTAL ESTIMATED REVENUES				15,902,023	15,278,329
APPROPRIATIONS					
Dept 001 - ADMINISTRATION					
402-001-740.000	SUPPLIES				2,500
402-001-800.000	CONTRACTED SERVICES, ENGINEERING			1,650,000	1,108,875
402-001-800.100	CONTRACTEDL SERVICES, FINANCING S			33,575	
402-001-826.100	CONTRACTED SERVICES, LEGAL FEES			50,570	
402-001-970.000	CONSTRUCTION AND REHAB, CAPITAL O			14,167,878	14,166,954
Totals for dept 001 - ADMINISTRATION				15,902,023	15,278,329
TOTAL APPROPRIATIONS				15,902,023	15,278,329
NET OF REVENUES/APPROPRIATIONS - FUND 402					

		2024	2025	2025	2026
		ACTIVITY	ORIGINAL	AMENDED	REQUESTED
GL NUMBER	DESCRIPTION		BUDGET	BUDGET	BUDGET
ESTIMATED REVENUES					
Dept 000					
408-000-675.000	DONATIONS, SPLASH PARK PROJECT		520	520	500
Totals for dept 000 -			520	520	500
TOTAL ESTIMATED REVENUES			520	520	500
APPROPRIATIONS					
Dept 001 - ADMINISTRATION					
408-001-740.000	SUPPLIES	500	520	520	500
Totals for dept 001 - ADMINISTRATION		500	520	520	500
TOTAL APPROPRIATIONS		500	520	520	500
NET OF REVENUES/APPROPRIATIONS - FUND 408		(500)			

GL NUMBER	DESCRIPTION	2024 ACTIVITY	2025 ORIGINAL BUDGET	2025 AMENDED BUDGET	2026 REQUESTED BUDGET
ESTIMATED REVENUES					
Dept 000					
590-000-528.000	OTHER FEDERAL GRANTS - ARPA	162,640			
590-000-609.000	SEWER MISC REVENUES	72,606	28,922	211,922	29,790
590-000-628.000	SEWER OMR FEES	309,626	445,754	445,754	580,133
590-000-629.000	SEWER USAGE FEES PER 1K GALLONS	515,909	577,235	577,235	626,959
590-000-636.000	SEWER CONNECTIONS		1,000	1,000	1,000
590-000-662.000	SEWER SERVICE PENALTIES	13,241	15,600	25,600	16,068
590-000-664.000	INTEREST & DIVIDENDS	25,505	15,080	17,580	15,500
Totals for dept 000 -		1,099,527	1,083,591	1,279,091	1,269,450
TOTAL ESTIMATED REVENUES		1,099,527	1,083,591	1,279,091	1,269,450
APPROPRIATIONS					
Dept 001 - ADMINISTRATION					
590-001-706.000	SALARIES & WAGES	65,802	67,495	67,495	69,520
590-001-707.000	SALARIES & WAGES - PART-TIME		1,125	1,125	1,159
590-001-714.000	FRINGE BENFITS	30,652	18,203	23,053	26,972
590-001-715.000	FICA/MEDICARE	5,194	5,163	5,163	5,318
590-001-722.000	RETIREMENT	6,730	6,750	6,750	6,953
590-001-740.000	OPERATING SUPPLIES	1,341	5,192	5,192	5,348
590-001-800.000	ADMINISTRATION CONTRACTED SERVICE	603	1,040	1,040	1,071
590-001-803.000	FEES	5,760	3,586	6,586	1,950
FOOTNOTE AMOUNTS:					
NPDES PERMIT - NEW FEE RATE					
590-001-807.000	MEMBERSHIP & DUES	509	1,456	1,456	1,500
590-001-826.000	SEWER LEGAL FEES		3,428	3,428	3,531
590-001-826.100	LEGAL FEES, USDA BOND PROJECT	3,990			
590-001-827.000	INSURANCE & BONDS	7,841	10,411	10,411	12,389
590-001-853.000	TELEPHONE	6,277	4,191	5,191	4,317
590-001-860.000	TRAVEL/MEALS/LODGING		1,352	1,352	1,393
590-001-933.000	MAINTENANCE CONTRACTS EQUIPMENT	4	2,409	2,409	2,481
590-001-943.000	SEWER EQUIPMENT RENTAL	2,929	6,552	6,552	6,749
590-001-960.000	PROFESSIONAL DEVELOPMENT	6,383	5,616	5,616	5,784
590-001-963.000	ADMIN. CHARGE G.F.	84,088	87,452	87,452	90,076
590-001-968.000	SEWER DEPRECIATION	108,843			
590-001-977.000	EQUIPMENT, UNDER 5K		2,000	2,000	2,060
Totals for dept 001 - ADMINISTRATION		336,946	233,421	242,271	248,571
Dept 002 - TREATMENT AND PUMPING					
590-002-706.000	SALARIES & WAGES	88,372	85,691	85,691	88,262
590-002-707.000	SALARIES & WAGES - PART-TIME	279	1,434	1,434	1,477
590-002-714.000	FRINGE BENFITS	41,104	34,203	34,203	40,018
590-002-715.000	FICA/MEDICARE	6,728	6,555	6,555	6,752
590-002-722.000	RETIREMENT	7,736	8,569	8,569	8,826
590-002-740.000	OPERATING SUPPLIES	13,583	17,996	22,996	18,536
590-002-743.000	CHEMICALS	35,302	22,880	22,880	23,566
590-002-800.000	CONTRACTED SERVICES	38,229	28,210	28,210	29,056
590-002-853.000	COMMUNICATIONS		1,170	1,170	1,205
590-002-920.000	UTILITIES	93,923	96,228	96,228	99,115
590-002-933.000	REPAIR & MAINTENANCE	993	6,025	6,025	6,206
590-002-943.000	EQUIPMENT RENTAL		3,328	3,328	3,428
590-002-965.000	INTEREST EXPENSE, USDA, UPGRADE P		100,057	100,057	100,057
590-002-970.000	CAPITAL OUTLAY	1,996	18,000	4,500	36,000
FOOTNOTE AMOUNTS:					
SOUTH LIFT STATION & INDUSTRIAL PARK CONTROLS					
FOOTNOTE AMOUNTS:					8,000
IDEXX SEALER					
FOOTNOTE AMOUNTS:					10,000
REPLACE WINDOWS, LABORATORY					
GL # FOOTNOTE TOTAL:					36,000
590-002-977.000	EQUIPMENT UNDER \$5000		1,500	1,500	1,545
Totals for dept 002 - TREATMENT AND PUMPING		328,245	431,846	423,346	464,049
Dept 003 - COLLECTIONS					
590-003-706.000	SALARIES & WAGES	8,445	13,826	13,826	14,241
590-003-707.000	SALARIES & WAGES - PART-TIME	377	1,687	1,687	1,738
590-003-714.000	FRINGE BENFITS	3,585	9,052	9,052	10,591
590-003-715.000	FICA/MEDICARE	671	1,058	1,058	1,090
590-003-722.000	RETIREMENT	789	1,383	1,383	1,424
590-003-740.000	OPERATING SUPPLIES	33	6,963	6,963	7,172
590-003-800.000	CONTRACTED SERVICES	4,917	8,570	8,570	8,827
590-003-943.000	EQUIPMENT RENTAL	8,172	27,040	27,040	27,851
590-003-945.000	BUILDING LEASE EXPENSE	7,800	8,112	8,112	8,355
590-003-970.000	CAPITAL OUTLAY	7,800	50,000	50,000	50,000
FOOTNOTE AMOUNTS:					
SEWER SLEEVE					
Totals for dept 003 - COLLECTIONS		42,589	127,691	127,691	131,289

GL NUMBER	DESCRIPTION	2024	2025	2025	2026
		ACTIVITY	ORIGINAL BUDGET	AMENDED BUDGET	REQUESTED BUDGET
APPROPRIATIONS					
Dept 004 - MAINTENANCE					
590-004-706.000	SALARIES & WAGES	97,754	96,876	96,876	99,782
590-004-707.000	SALARIES & WAGES - PART-TIME	473	1,210	1,210	1,246
590-004-714.000	FRINGE BENFITS	40,151	40,498	40,498	47,970
590-004-715.000	FICA/MEDICARE	7,511	7,411	7,411	7,633
590-004-722.000	RETIREMENT	9,562	9,688	9,688	9,979
590-004-740.000	OPERATING SUPPLIES	2,713	10,586	10,586	10,904
590-004-800.000	CONTRACTED SERVICES	2,825	5,876	30,376	6,052
590-004-933.000	REPAIR & MAINTENANCE		14,060	14,060	14,482
590-004-977.000	EQUIPMENT UNDER \$5000		1,170	1,170	1,205
Totals for dept 004 - MAINTENANCE		160,989	187,375	211,875	199,253
TOTAL APPROPRIATIONS		868,769	980,333	1,005,183	1,043,162
NET OF REVENUES/APPROPRIATIONS - FUND 590		230,758	103,258	273,908	226,288

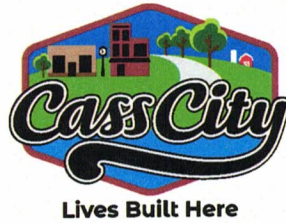
BUDGET REPORT

Fund: 591 WATER SYSTEM

GL NUMBER	DESCRIPTION	2024 ACTIVITY	2025 ORIGINAL BUDGET	2025 AMENDED BUDGET	2026 REQUESTED BUDGET
ESTIMATED REVENUES					
Dept 000					
591-000-544.000	STATE GRANT - DWAM	33,648			
591-000-545.000	STATE GRANT - TMF LSLR		20,529	20,529	
591-000-628.000	WATER OMR FEES	330,344	381,072	381,072	425,334
591-000-629.000	WATER USAGE FEES PER 1000 GALLONS	340,949	414,022	414,022	443,156
591-000-636.000	CONNECTIONS		2,000	2,000	2,000
591-000-646.000	BULK WATER SALES REVENUE	1,717	2,200	4,200	2,400
591-000-662.000	SERVICE PENALTIES	8,678	10,000	20,000	10,300
591-000-664.000	INTEREST & DIVIDENDS	34,150	15,000	25,000	20,000
591-000-665.000	BUILDING LEASE REVENUES	53,024	55,145	55,145	56,799
591-000-671.000	MISC. REIMBURSEMENTS	1,159	6,000	6,000	6,000
591-000-698.000	PROCEEDS FROM INSTALLMENT PURCHAS		650,000		152,000
591-000-699.000	TRANSFERS FROM FUND BALANCE				385,000
Totals for dept 000 -		803,669	1,555,968	927,968	1,502,989
TOTAL ESTIMATED REVENUES		803,669	1,555,968	927,968	1,502,989
APPROPRIATIONS					
Dept 001 - ADMINISTRATION					
591-001-706.000	SALARIES & WAGES	60,463	71,247	71,247	73,384
591-001-707.000	SALARIES & WAGES - PART-TIME	27	1,248	448	1,285
591-001-708.000	SALARIES-SAMPLES	932	2,973	2,973	3,062
591-001-714.000	FRINGE BENEFITS	26,925	26,059	25,559	30,867
591-001-715.000	FICA/MEDICARE	5,161	5,450	5,450	5,614
591-001-722.000	RETIREMENT	6,452	7,125	7,125	7,339
591-001-740.000	OPERATING SUPPLIES	3,003	3,900	3,200	4,017
591-001-800.000	ADMINISTRATION CONTRACTED SERVICE	587	672	922	692
591-001-803.000	FEES	2,336	1,886	1,886	1,943
591-001-807.000	MEMBERSHIP & DUES	413	1,040	1,040	1,071
591-001-827.000	INSURANCE & BONDS	1,854	4,327	4,327	5,150
591-001-853.000	COMMUNICATIONS	3,329	2,080	3,330	2,142
591-001-860.000	TRAVEL/MEALS/LODGING	20	1,144	1,144	1,178
591-001-933.000	MAINTENANCE CONTRACTS EQUIPMENT	732	4,264	4,264	4,392
591-001-943.000	EQUIPMENT RENTAL	4,691	7,280	7,280	7,498
591-001-960.000	PROFESSIONAL DEVELOPMENT	4,229	6,240	6,240	6,427
591-001-963.000	ADMIN. CHARGE G.F.	60,454	62,872	62,872	64,758
591-001-968.000	DEPRECIATION	146,360			
591-001-970.000	CAPITAL OUTLAY	71			
591-001-977.000	EQUIPMENT UNDER \$5000		2,000	3,500	1,800
FOOTNOTE AMOUNTS:					1,800
CPU AND TOUCHSCREEN FOR CANNON PLOTTER PRINTER					
Totals for dept 001 - ADMINISTRATION		328,039	211,807	212,807	222,619
Dept 002 - TREATMENT AND PUMPING					
591-002-706.000	SALARIES & WAGES	11,887	25,651	25,651	26,421
591-002-714.000	FRINGE BENEFITS	4,919	18,425	18,425	21,825
591-002-715.000	FICA/MEDICARE	906	1,922	1,922	1,980
591-002-722.000	RETIREMENT	1,175	2,565	2,565	2,642
591-002-740.000	OPERATING SUPPLIES	1,441	6,048	6,048	6,229
591-002-743.000	CHEMICALS	13,700	22,495	22,495	23,170
591-002-800.000	CONTRACTED SERVICES	25,456	17,448	17,448	7,971
591-002-802.000	WATER QUALITY TESTING FEES		2,812	2,812	2,896
591-002-853.000	TELEPHONE EXPENSE	1,332	3,631	3,631	3,740
591-002-920.000	UTILITIES	36,911	61,862	61,862	63,718
591-002-933.000	REPAIR AND MAINTENANCE	112	7,424	7,424	7,647
591-002-943.000	EQUIPMENT RENTAL		2,340	2,340	2,410
591-002-965.000	ATRP INTEREST EXPENSE	29,238	27,688	27,698	28,519
591-002-965.100	INTEREST EXPENSE/SEEGER ST	19,173		15,000	15,000
591-002-970.000	CAPITAL OUTLAY		58,000	55,990	214,500
FOOTNOTE AMOUNTS:					12,500
WATER SALES DOCK SOFTWARE UPGRADE					
FOOTNOTE AMOUNTS:					50,000
ATRP FILTER MEDIA, YEAR 4 OF 6					
FOOTNOTE AMOUNTS:					152,000
UTILITY COMMUNICATION NETWORK, CELLULAR BASED					
GL # FOOTNOTE TOTAL:					214,500
591-002-977.000	EQUIPMENT UNDER \$5000		1,500	1,500	1,545
Totals for dept 002 - TREATMENT AND PUMPING		146,250	259,811	272,811	430,213
Dept 003 - COLLECTIONS					
591-003-706.000	SALARIES & WAGES	41,815	42,477	42,477	43,751
591-003-707.000	SALARIES & WAGES - PART-TIME	619	1,170	1,170	1,205
591-003-714.000	FRINGE BENEFITS	18,471	17,550	17,550	20,789
591-003-715.000	FICA/MEDICARE	3,318	4,741	4,741	4,883
591-003-722.000	RETIREMENT	4,039	4,248	4,248	4,375
591-003-740.000	OPERATING SUPPLIES	17,242	10,118	18,118	10,422
591-003-800.000	CONTRACTED SERVICES	87,705	201,000	201,000	14,550

		2024	2025	2025	2026
		ACTIVITY	ORIGINAL	AMENDED	REQUESTED
GL NUMBER	DESCRIPTION		BUDGET	BUDGET	BUDGET
APPROPRIATIONS					
Dept 003 - COLLECTIONS					
591-003-943.000	EQUIPMENT RENTAL	18,532	26,000	26,000	26,780
591-003-965.000	SSP LOAN INTEREST PAYMENT		20,125	20,125	20,729
591-003-970.000	CAPITAL OUTLAY	1,648	680,300	30,300	676,340
	FOOTNOTE AMOUNTS:				174,260
	NORTH ALLEY- WATER MAIN REPLACEMENT				
	FOOTNOTE AMOUNTS:				160,620
	NORTH ALLEY - PAVEMENT RESTORATION				
	FOOTNOTE AMOUNTS:				60,000
	NORTH ALLEY - TRAFFIC, SOIL, EROSION, CLEANUP				
	FOOTNOTE AMOUNTS:				62,460
	NORTH ALLEY - CONTINGENCIES				
	FOOTNOTE AMOUNTS:				15,000
	HYDRANT REPLACEMENTS				
	FOOTNOTE AMOUNTS:				204,000
	NORTH ALLEY - PERMITS, ENGINEERING, TESTING, INSPECTIONS				
	GL # FOOTNOTE TOTAL:				676,340
591-003-977.000	EQUIPMENT, UNDER 5K		3,300	3,300	3,399
Totals for dept 003 - COLLECTIONS		193,389	1,011,029	369,029	827,223
Dept 004 - MAINTENANCE					
591-004-706.000	SALARIES & WAGES	702	4,015	4,015	4,135
591-004-714.000	FRINGE BENFITS	539	1,904	1,904	2,255
591-004-715.000	FICA/MEDICARE	54	622	622	641
591-004-722.000	RETIREMENT	19	402	402	414
591-004-740.000	OPERATING SUPPLIES	650	1,423	1,423	1,466
591-004-800.000	CONTRACTED SERVICES	1,289	1,645	9,645	1,694
591-004-933.000	REPAIR & MAINTENANCE	812	10,123	2,123	7,927
591-004-943.000	EQUIPMENT RENTAL	36	1,560	1,560	1,607
591-004-977.000	EQUIPMENT, UNDER 5K	2,151	2,340	2,340	2,410
Totals for dept 004 - MAINTENANCE		6,252	24,034	24,034	22,549
Dept 011 - DWAM GRANT					
591-011-706.000	SALARIES & WAGES	10,893			
591-011-714.000	FRINGE BENFITS	4,104			
591-011-715.000	FICA/MEDICARE	831			
591-011-722.000	RETIREMENT	1,114			
591-011-800.100	DWAM, CONTRACTUAL SERV, AMP	6,548			
591-011-800.200	DWAM, CONTRACTUAL SERV, DSMI	5,158			
591-011-943.000	EQUIPMENT RENTAL	6,015			
Totals for dept 011 - DWAM GRANT		34,663			
Dept 013 - TMF - LSLR GRANT					
591-013-706.000	SALARIES & WAGES		6,830	7,321	
591-013-714.000	FRINGE BENFITS		2,730	1,669	
591-013-715.000	FICA/MEDICARE			542	
591-013-722.000	RETIREMENT			618	
591-013-740.000	SUPPLIES		1,180	180	
591-013-900.000	PRINTING & PUBLISHING		500	500	
591-013-943.000	EQUIPMENT RENTAL		9,289	9,699	
Totals for dept 013 - TMF - LSLR GRANT			20,529	20,529	
TOTAL APPROPRIATIONS		708,593	1,527,210	899,210	1,502,604
NET OF REVENUES/APPROPRIATIONS - FUND 591		95,076	28,758	28,758	385

GL NUMBER	DESCRIPTION	2024 ACTIVITY	2025 ORIGINAL BUDGET	2025 AMENDED BUDGET	2026 REQUESTED BUDGET
ESTIMATED REVENUES					
Dept 000					
651-000-654.000	DPW CONTRACTING REVENUES	640	1,607	1,607	1,655
651-000-664.000	INTEREST & DIVIDENDS	19,740	10,400	10,400	10,712
651-000-670.000	INTERDEPARTMENT RENTALS	334,004	453,149	453,149	466,743
651-000-671.000	MISC REIMBURSEMENTS		416	416	428
651-000-673.000	SALE OF ASSETS	8,000	12,480	14,080	5,000
651-000-699.000	TRANSFER FROM FUND BALANCE			132,391	
Totals for dept 000 -		362,384	478,052	612,043	484,538
TOTAL ESTIMATED REVENUES		362,384	478,052	612,043	484,538
APPROPRIATIONS					
Dept 001 - ADMINISTRATION					
651-001-706.000	SALARIES & WAGES	42,088	60,279	60,279	62,087
651-001-707.000	SALARIES & WAGES - PART-TIME	3,594	4,094	4,094	4,217
651-001-714.000	FRINGE BENFITS	17,968	20,149	20,149	23,574
651-001-715.000	FICA/MEDICARE	3,435	3,706	3,706	3,817
651-001-722.000	RETIREMENT	4,163	6,028	6,028	6,209
651-001-740.000	SUPPLIES	8,627	17,160	17,160	17,675
651-001-751.000	GAS & OIL	39,446	61,360	57,360	63,201
651-001-827.000	VEHICLE INSURANCE	26,279	24,960	24,960	32,642
651-001-853.000	TELEPHONE EXPENSE	480	456	656	470
651-001-860.000	TRAVEL/MEALS/LODGING		603	603	600
651-001-933.000	REPAIR & MAINTENANCE	51,496	45,240	45,240	46,597
651-001-945.000	BUILDING LEASE EXPENSE	42,700	44,408	44,408	45,740
651-001-960.000	PROFESSIONAL DEVELOPMENT		166	166	171
651-001-963.000	ADMIN CHARGE GF	23,789	24,741	24,741	25,483
651-001-968.000	DEPRECIATION	61,221			
651-001-970.000	CAPITAL OUTLAY		80,000	292,791	80,000
FOOTNOTE AMOUNTS:					30,000
UTILITY VEHICLE FOR PARKS					
FOOTNOTE AMOUNTS:					50,000
JOHN DEERE CAB TRACTOR (REPLACEMENT)					
GL # FOOTNOTE TOTAL:					80,000
651-001-977.000	EQUIPMENT UNDER \$5000		9,534	9,534	9,820
Totals for dept 001 - ADMINISTRATION		325,286	402,884	611,875	422,303
TOTAL APPROPRIATIONS		325,286	402,884	611,875	422,303
NET OF REVENUES/APPROPRIATIONS - FUND 651		37,098	75,168	168	62,235
ESTIMATED REVENUES - ALL FUNDS					
		5,229,812	6,600,024	22,309,139	22,081,414
APPROPRIATIONS - ALL FUNDS		4,763,005	6,329,997	21,889,757	21,736,048
NET OF REVENUES/APPROPRIATIONS - ALL FUNDS		466,807	270,027	419,382	345,366



VILLAGE OF CASS CITY

2026 PROPOSED OPERATING BUDGET

Attachments

- A. Capital Improvement Plan**
- B. Village Fee Schedule**
- C. Village Wage Chart**
- D. 2026 Budget Appropriations Act Resolution
(To be enacted AFTER Public Hearing on
December 15, 2025 with any adjustments)**
- E. 2026 Council Regular Meetings**

This institution is an equal opportunity provider and employer.

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VILLAGE OF CASS CITY CAPITAL IMPROVEMENT PLAN

FISCAL YEARS:
2026 THROUGH 2031

Police Department.....	2
Municipal Building.....	3
Parks and Helen Stevens Pool.....	4
Sidewalks.....	5
Street Forestry Management.....	6
Wastewater Treatment Plant.....	7
North Alley-Lead/Copper Water Line Replacement.....	7
Hydrant Replacement.....	8
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Municipal Street Fund.....	10

The Village of Cass City has a six-year Capital Improvement Plan, in accordance with Michigan Economic Development Corporation (MEDC) guidelines for Redevelopment Ready Community (RRC) Certification Program.

The 2026 Village of Cass City Financial Budget and the Capital Improvement Plan will include Capital Projects and Equipment over \$5,000, in accordance with the Village of Cass City Capitalization Guidelines and Policy. The fiscal year for the Village of Cass City is January – December.

The Capital Improvement Plan for the Village of Cass City is the result of budgeting for anticipated improvements and repairs as a result of planning.

The Village Council meets annually to conduct Strategic Planning for Village.

The goals for 2026 Include:

1. Downtown Improvements
2. Promote Community Development in the Downtown
3. Mission and Vision Statements
4. Walking Trail

The funding for the goals are incorporated in the budget.

In addition, the Village staff and consultants have prepared the following plans to assist the Village Council with making data driven decisions for the Capital Improvement Budget, they include: Police, Economic Development, Parks, Wastewater, Water, Transportation, Sidewalks, and of course our guiding Master Plan.

Police Department

YEAR	NAME	AMOUNT	LINE ITEM	FY TOTAL
2026	<i>No Replacement during 2026</i>	N/A	651-001-970	N/A
2027	Patrol Car	55,000	651-001-970	62,500
	New Car Setup	7,500	651-001-970	
2028	Patrol Car	57,000	651-001-970	64,500
	New Car Setup	7,500		
2029	Patrol Car	58,000	651-001-970	65,500
	New Car Setup	7,500		
2030	Fourth Year on 2026 Police SUV - <i>No Replacement during 2029</i>	N/A	651-001-970	N/A
2031	Patrol Car	59,000	651-001-970	66,500
	New Car Setup	7,500		

Municipal Building

YEAR	NAME	AMOUNT	LINE ITEM	FY TOTAL
2026	Security System for Front and Rear Entrances of Municipal Building	10,000	101-265-970	10,000
2027	Municode Codification	20,000	101-261-826	20,000
	Council Chambers Renovation/Furniture	12,000	101-265-970	12,000
	Admin Network Server	14,000	101-261-970	14,000
2028	Boiler/ HVAC Upgrade	30,000	101-265-970	30,000
2029	Exterior Upgrades, including masonry	30,000	101-265-970	30,000
2030	Kitchen Upgrade and Appliances	7,000	101-265-970	7,000
2031	TBD			

Parks and Helen Stevens Pool

YEAR	NAME	AMOUNT	LINE ITEM	FY TOTAL
2026	Rail Trail Improvements, Phase I	10,000	101-754-970	10,000
	Fencing for Softball Field #2, Phase I	10,000	101-754-970	10,000
2027	Parks Banners	3,000	101-291-977	3,000
	Rail Trail Improvements, Phase II	25,000	101-754-970	25,000
	Fencing for Softball Field #2, Phase II	40,000	101-754-970	40,000
	Lions Pavilion Restrooms, Updates	6,000	101-754-970	6,000
2028	Pool Maintenance/Repair	25,000	101-752-970	25,000
	Rail Trail Improvements, Phase III	25,000	101-752-970	25,000
2029	Playground Equipment	25,000	101-754-970	25,000
	DayCamp Building Improvements, Phase I	50,000	101-754-970	50,000
2030	DayCamp Building Improvements, Phase II	25,000	101-754-970	25,000
	Pool Maintenance/Repair	25,000	101-754-970	25,000
2031	To Be Determined			

Major/Local Sidewalks

YEAR	NAME	AMOUNT	LINE ITEM	FY TOTAL
2026	Sidewalk Major	25,000	202-470-800	
	Sidewalk Local	25,000	203-470-800	
	Safe Routes to School Match	10,000	203-470-800	
	By Request (50% Program) All local	10,000	203.470.800	70,000
2027	Sidewalk Major	25,000	202-470-800	
	Sidewalk Local	25,000	203-470-800	
	By Request (50% Program) All local	10,000	203.470.800	60,000
2028	Sidewalk Major	25,000	202-470-800	
	Sidewalk Local	25,000	203-470-800	
	By Request (50% Program) All local	10,000	203.470.800	60,000
2029	Sidewalk Major	25,000	202-470-800	
	Sidewalk Local	25,000	203-470-800	
	By Request (50% Program) All local	10,000	203.470.800	60,000
2030	Sidewalk Major	25,000	202-470-800	
	Sidewalk Local	25,000	203-470-800	
	By Request (50% Program) All local	10,000	203-470-800	60,000
2031	Sidewalk Major	25,000	202-470-800	
	Sidewalk Local	25,000	203-470-800	
	By Request (50% Program) All local	10,000	203-470-800	60,000

Street Forestry Management

YEAR	NAME	AMOUNT	LINE ITEM	FY TOTAL
2026	Pruning, Removal, Stump Grinding, Replacement, Local	15,000	203-470-800	15,000
	New Trees	2,500 2,500	202-470-740 203-470-740	5,000
2027	Pruning, Removal, Stump Grinding, Replacement, Local	15,000	203-470-800	15,000
	New Trees	2,500 2,500	202-470-740 203-470-740	5,000
2028	TBD Pruning, Removal, Stump Grinding, Replacement, Local	15,000	203-470-800	15,000
	New Trees	2,500 2,500	202-470-740 203-470-740	5,000
2029	Pruning, Removal, Stump Grinding, Replacement, Local	15,000	203.470.800	15,000
	New Trees	2,500 2,500	202-470-740 203-470-740	5,000
2030	Pruning, Removal, Stump Grinding, Replacement, Local	15,000	203-470-800	15,000
	New Trees	2,500 2,500	202-470-740 203-470-740	5,000
2031	Pruning, Removal, Stump Grinding, Replacement, Local	15,000	203-470-800	15,000
	New Trees	2,500 2,500	202-470-740 203-470-740	5,000

Wastewater Treatment Plant (Built in 1981)

YEAR	NAME	AMOUNT	LINE ITEM	FY TOTAL
2026	Sewer Sleeve	50,000	590-003-970	50,000
	South Lift Station Controls	18,000	590-002-970	18,000
	IDEXX sealer	8,000	590-002-970	8,000
	Replace Windows, Laboratory	10,000	590-002-970	10,000
2027	Replace Windows, Laboratory	10,000	590-002-970	10,000
2026-2027	Construction for years 2026-2028	14,166,954	402-001-970	14,166,954
2028	TBD			
2029	TBD			
2030	TBD			
2031	TBD			

North Alley-Lead/Copper Water Line Replacement Project

YEAR	NAME	AMOUNT	LINE ITEM	FY TOTAL
2026	Water Main Replacement	174,260	591-003-970	
	Storm Sewer Upgrades	86,500	101-441-970	
	Street Restoration	64,660	202-463-800	
	Alley Pavement Restoration	160,620	591-003-970	
	Misc: Traffic Control, Soil Erosion/Sediment Control, Clean-up	60,000	591-003-970	
	Permits, Engineering, Construction Oversight, Testing and Inspections	204,000	591-003-800	
	Contingencies	62,460	591-003-970	812,500

Water Hydrant Replacement

YEAR	NAME	AMOUNT	LINE ITEM	FY TOTAL
2026	Hydrant Replacement (3 new units)	15,000	591-003-970	15,000
2027	Hydrant Replacement (3 new units)	15,000	591-003-970	15,000
2028	Hydrant Replacement (3 new units)	15,000	591-003-970	15,000
2029	Hydrant Replacement (3 new units)	15,000	591-003-970	15,000
2030	Hydrant Replacement (3 new units)	15,000	591-003-970	15,000
2031	Hydrant Replacement (3 new units)	15,000	591-003-970	15,000

Well Maintenance & Distribution System

YEAR	NAME	AMOUNT		FY TOTAL
2026	Water Sales Dock Software Upgrade	12,500	591-002-970	12,500
	Utility Communication Network (cellular-based)	152,000	591-002-970	152,000
	ATRP Filter Media Replacement Project 2029: Year 3 of 7	50,000	591-002-970	50,000
2027	ATRP Filter Media Replacement Project 2029: Year 4 of 7	50,000	591-002-970	50,000
2027	ATRP Filter Media Replacement Project 2029: Year 5 of 7	50,000	591-002-970	50,000
2028	ATRP Filter Media Replacement Project 2029: Year 6 of 7	50,000	591-002-970	50,000
2029	ATRP Filter Media Replacement Project 2029: Year 7 of 7	50,000	591-002-970	50,000 350,000 Total Project
2030	Ale St Water main Replacement Garfield to Third	800,000	591-002-970	800,000
2030	Pneumatic valve to electric replacement Year 1 of 5	50,000	591-002-970	50,000
2026-2031	To be determined based on the Water Asset Management Plan recommendations.	TBD	591-002-970	TBD

Motor Vehicle and Equipment Fund

2026	2 nd UTV for Parks	30,000	651-001-970	30,000
2026	John Deere Cab Tractor Replacement	50,000	651-001-970	50,000
2027	Replace 2002 Case Backhoe	150,000	651-001-970	150,000
2027	Replace 2009 Utility Pickup - WWTP	45,000	651-001-970	45,000
2027	Mower 48" Exmark Replacement	6,000	651-001-970	6,000
2028	Leaf Vac Replacement	85,000	651-001-970	85,000
2029	TBD			
2030	72" Zero Turn replacement	15,000	651-001-970	15,000
2031	TBD			
2032	VacCon Truck Replacement	500,000	651-001-970	500,000

Municipal Street Fund

YEAR	NAME	AMOUNT	LINE ITEM	
2026- 2031	See the Transportation Asset Management Plan			

2026 Proposed VILLAGE FEE SCHEDULE

As of January 1, 2026

Police Department.....	1
Police Department	1
Liquor License/Review	1
Parks and Recreation	2
Swimming Pool / Splash Park	2
Swim Lessons	2
Summer Day Camp Program	2
Field Use	3
Ball Diamonds	3
Soccer Leagues	3
Tournaments	3
Pavilion Rental	3
Zoning	4
Zoning Compliance Permits & Site Plan Reviews	4
Zoning Board of Appeals	4
Building Code Services	4
Miscellaneous	5
Freedom of Information Act	5
Village Clerk/Treasurer	5
Plotter Fees	5
Department of Public Works	6
Water Department	6
Wastewater Treatment Plant	7
WWTP Lab	7
Storm Sewer	7
Refuse	7

Police Department

	2025 Current	2026 Proposed
Preliminary Breathalyzer Test (PBT)	5.00	5.00
Liquor License/Review	250.00	250.00

Parks and Recreation

As of January 1, 2026

Swimming Pool / Splash Park

	2025 Current	2026 Proposed
Splash Park and Pool: Single Daily Admission	5.00/day	5.00/day
Splash Park and Pool: Family Daily Admission	20.00/per group up to 4 people +3.00 per additional person	20.00/per group up to 4 people +3.00 per additional person
Splash Pad and Pool Season Pass, Village Residents	75.00 /single 125.00 /2-person 15.00/each additional person (Limited to same household)	75.00 /single 125.00 /2-person 15.00/each additional person (Limited to same household)
Splash Pad and Pool Season Pass, Non-Village Residents	80.00 /single 135.00 /2-person 20.00/each additional person (Limited to same household)	80.00 /single 135.00 /2-person 20.00/each additional person (Limited to same household)
Adult Lap Swim Pass	60.00/ Village Resident/ 70.00 Non-Resident	60.00/ Village Resident/ 70.00 Non-Resident
Pool Rental (2-hour maximum)	200.00 for 1-50 swimmers 250.00 for 50+ swimmers	200.00 for 1-50 swimmers 250.00 for 50+ swimmers
Sponsor Free Pool Day for Open Swim	300.00 per day (4 hour maximum/day)	300.00 per day (4 hour maximum/day)

Swim Lessons

	2025 Current	2026 Proposed
One Child, under 18 years of age, 1 Week Session, Village Resident	70.00/session	70.00/session
One Child, under 18 years of age, 1 Week Session, Non-Village Resident	75.00/session	75.00/session
Infant and Child Session, 6 months to 2 years, Village Resident	45.00/session	45.00/session
Infant and Child Session, 6 months to 2 years, Non-Village Resident	50.00/session	50.00/session
Private Lessons by Appointment	25.00/hour	25.00/hour

Day Camp Summer Program (7 Weeks)

	2025 Current	2026 Proposed
Village Residents	20.00 /day per child 375.00/season per child	20.00 /day per child 375.00/season per child
Non-Village Residents	25.00/day per child 450.00/season per child	25.00/day per child 450.00/season per child
Early Drop-Off Penalty Fee	\$ 10.00/ day per child	\$ 10.00/ day per child
Late Pick-up Penalty Fee	\$ 10.00/ day per child	\$ 10.00/ day per child
Field Trips	Based upon actual cost	Based upon actual cost

Field Use

Ball Diamonds

	2025 Current	2026 Proposed
Adult Leagues (under 10 games per week/per league)	75.00/team	75.00/team
Adult Leagues (10 games and over per week/per league)	400.00/season	400.00/season
Lighting Fee	75.00/season	75.00/season

Soccer Leagues

	2025 Current	2026 Proposed
Soccer Leagues	300.00/season	300.00/season
Re-Locate Soccer Fields	<i>Actual Material and Labor Costs</i>	<i>Actual Material and Labor Costs</i>

Tournaments

	2025 Current	2026 Proposed
Tournament Field Fee - 1 Day	100.00 per field per day	To Be Determined
Tournament Field Fee - 2 Day	200.00 per field per day	To Be Determined
Tournament Field Fee - 3 Day	250.00 Per field per day	To Be Determined
Tournament Re-Chalk/Re-Float	25.00 per field	To Be Determined
Special Event Chalk/Float Fee	25.00 per field	To Be Determined
Chalk & Balls	At Cost	To Be Determined
Event Electrical Fee (Without Pavilion Rental)	25.00 per field	To Be Determined

Pavilion Rental (Reservations can be made beginning January 2, 2026)

	2025 Current	2026 Proposed
North Pavilion Rental	50.00 Village Resident	50.00 Village Resident
	65.00 Non-Village Resident	65.00 Non-Village Resident
Stevens Terrace (DayCamp Terrace)	45.00 Village Resident	45.00 Village Resident
	60.00 Non-Village Resident	60.00 Non-Village Resident
Lions Pavilion Rental	90.00 Village Resident	90.00 Village Resident
	120.00 Non-Village Resident	120.00 Non-Village Resident

Zoning

Zoning Compliance Permits & Site Plan Reviews	2025 Current	2026 Proposed
Permits and Site Plan Review and Inspections Fees may be waived by the Village Council	Permits: 60.00 per permit, includes one pre-inspection and one post-inspection. (per contract) Site Plan Reviews. \$75 per hour Inspections: Residential: 30.00 per hour Non-residential: 75.00 per hour	Permits: 60.00 per permit, includes one pre-inspection and one post-inspection. (per contract) Site Plan Reviews. \$75 per hour Inspections, per hour: Residential: 30.00 Industrial/Commercial: 75.00
Sign Permit	35.00	35.00
Fence Permit	N/A	35.00
Consultant Costs	Actual	Actual

Zoning Board of Appeals

	2025 Current	2026 Proposed
Deposit – Residential	300.00	300.00
Deposit – Business/Commercial	500.00	500.00

Building Code Services

	2025 Current	2026 Proposed
Annual Rental Unit Registration Fee	\$35 per unit	\$35 per unit
Rental Unit Inspection Fee (Payable Directly to SafeBuilt)	\$ 100 per unit, per inspection	\$ 100 per unit, per inspection
As Requested Dangerous Building Inspection Services	\$82.000 per hour – one (1) hour minimum	\$82.000 per hour – one (1) hour minimum
After Hours/ Emergency Inspection Services	\$125.000 per hour – two (2) hour minimum	\$125.000 per hour – two (2) hour minimum
After Hours/ Meetings and Court	\$82.000 per hour – two (2) hour minimum	\$82.000 per hour – two (2) hour minimum

Miscellaneous

Freedom of Information Act

	2025 Current	2026 Proposed
Initial Cost Less than/Equal to \$50.00	FOIA fee will be charged at the rate for wages and fringe benefits of the employee able to comply with the request, who is paid the least	FOIA fee will be charged at the rate for wages and fringe benefits of the employee able to comply with the request, who is paid the least
Duplication Fees – Black/White Copies	.10 per page	.10 per page
Mailing Fees – Envelopes	.50/each #10 size 1.00/each legal/letter size	.50/each #10 size 1.00/each legal/letter size
Mailing Fees – Postage	Actual Cost	Actual Cost
Hourly Labor	FOIA fee will be charged at the rate for wages and fringe benefits of the employee able to comply with the request, who is paid the least	FOIA fee will be charged at the rate for wages and fringe benefits of the employee able to comply with the request, who is paid the least
Out-sourced work	Actual cost.	Actual cost.

Village Clerk/Treasurer

	2025 Current	2026 Proposed
Bad Check Fee	30.00/check	30.00/check
Notary	\$ 5.00	\$ 5.00
Passports	Fees set by State Department	Fees set by State Department
Vacant, Abandoned, Foreclosed Building Registration	\$25.00	\$25.00
Medical Marijuana Facility Permit	\$5,000.00	\$5,000.00

Plotter Fees

Regular Prices:	Print		Scan	Copy	Intense Color Addtl. Charge
Paper Size	Bond	Presentation		Bond	
18x24	\$ 2.50	\$ 4.50	\$ 3.00	\$ 3.50	+ \$ 10.00
24x36	\$ 5.00	\$ 7.00	\$ 3.00	\$ 6.00	+ \$ 18.00
30x42	\$ 7.30	\$ 9.30	\$ 3.00	\$ 8.30	+ \$ 26.00
36x48	\$10.00	\$12.00	\$ 3.00	\$11.00	+ \$ 36.00
Odd sizes by square foot	\$ 0.90	\$ 1.20	\$ 0.75	\$ 1.20	+ \$ 3.25

Department of Public Works

Water Department

	2025 Current	2026 Proposed **
Operation/Maintenance/Repair (OMR): ¾" Meter Size	24.70 / Month	26.60 / Month
Operation/Maintenance/Repair (OMR):: 1" Meter Size	41.17/ Month	44.33/ Month
Operation/Maintenance/Repair (OMR): 1 1/2" Meter Size	82.33 / Month	88.67 / Month
Operation/Maintenance/Repair (OMR):: 2" Meter Size	131.73 / Month	141.87 / Month
Operation/Maintenance/Repair (OMR):: 3" Meter Size	247.00 / Month	266.00 / Month
Operation/Maintenance/Repair (OMR):: 4" Meter Size	411.67 / Month	443.33 / Month
Water Usage rate per 1000 gallons (Tier 1: 0-65,000 gallons/month)	4.94 per each 1000 gallons	5.54 per each 1000 gallons
Water Usage rate per 1000 gallons (Tier 2: 65,000+ gallons/month)	3.95 per each 1000 gallons after 65,000 gallons billed in Tier 1	4.43 per each 1000 gallons after 65,000 gallons billed in Tier 1
New Account Deposit	100.00	100.00
Tap-In Fee (Fees may be waived by the Village Council)	1000.00 per tap	1,000.00 per tap
Shut-off Fee	25.00	25.00
Turn-On Fee	25.00	25.00
Private Water Well Violation	\$250/Day	\$250/Day
Manual Read Fee	25.00	25.00
Outside Manual Read Fee, Water Only	25.00	25.00
Water Sales Dock	.30/25 gallons	.30/25 gallons
Sale of material	Actual or current cost plus 5% handling charge	Actual or current cost plus 5% handling charge
Connection Costs	Actual Costs (Labor, Equipment, Material	Actual Costs (Labor, Equipment, Material
Ready to Serve Charge, for Active Military Homeowners, with Proof of Deployment over six months, and water shut off during deployment. (As of 5/20/2019)	OMR Waived during deployment	OMR Waived during deployment

** 2026 to be based on Water/Sewer Rate Study completed by M.Engels/MRWA

Wastewater Treatment Plant

Sewer Department

	2025 Current	2026 Proposed ***
Operation/Maintenance/Repair (OMR): ¾" Meter Size	28.90 / Monthly	37.25 / Monthly
Operation/Maintenance/Repair (OMR):: 1" Meter Size	48.17 / Monthly	62.09 / Monthly
Operation/Maintenance/Repair (OMR):1.5" Meter Size	96.33 / Monthly	124.16 / Monthly
Operation/Maintenance/Repair (OMR):: 2" Meter Size	154.13 /Monthly	198.66 /Monthly
Operation/Maintenance/Repair (OMR):: 3" Meter Size	289.00 / Monthly	372.50 / Monthly
Operation/Maintenance/Repair (OMR):: 4" Meter Size	481.67 / Monthly	620.84 / Monthly
(6" Meter Size dropped: No customers at that level)		
Usage per each thousand gallons	10.28 per each 1000 gallons	11.60 per each 1000 gallons
Tap-In Fee (Fees may be waived by the Village Council)	1,000.00 per tap	1,000.00 per tap*
Connection Costs	Actual Costs (Labor, Equipment, Material	Actual Costs (Labor, Equipment, Material
New Account Deposit	100.00 (waived, if paying Water Deposit)	100.00 (waived, if paying Water Deposit)
Sewer Repair Registration Fee (Notice from Private Contractor of work for Village Sewer repair)	N/A	35.00
Sale of material	Actual or current cost plus 5% handling charge	Actual or current cost plus 5% handling charge
Ready to Serve Charge, for Active Military Homeowners, with Proof of Deployment over six months, and water shut off during deployment. (As of 5/20/2019)	OMR Waived during deployment	OMR Waived during deployment

WWTP Lab

	2025 Current	2026 Proposed
Water Samples	40.00	40.00
Other Tests	TBD	TBD
Sale of material	Actual or current cost plus 5% handling charge	Actual or current cost plus 5% handling charge

Storm Sewer

	2025 Current	2026 Proposed
Tap-In Fee (Fees may be waived by the Village Council)	50.00/tap	50.00/tap
Sale of material	Actual or current cost plus 5% handling charge	Actual or current cost plus 5% handling charge

Refuse

	2025 Current	2026 Proposed
Per unit, up to three units Contract year: (September - August)	<i>Per contract</i> 13.85 /month – January – August 14.26 /month– Sept – December +1.00 /month– Fuel Surcharge (Jan- Dec))	<i>Per contract</i> 14.26 /month – January – August 14.69 /month– Sept – December +1.00 /month– Fuel Surcharge (Jan-Dec)

VILLAGE OF CASS CITY

Wage Chart

2026

VILLAGE OF CASS CITY
2026 WAGE CHART
NON-UNION FULL-TIME EMPLOYEES
(Includes 3% Increase)

<u>SALARIED ADMINISTRATION:</u>	<u>2025</u>	<u>2026</u>
Clerk/Treasurer	75,952	78,230
Chief of Police	79,440	81,823
Director of Public Utilities	101,507	104,552
Parks and Recreation/ Community Development Director	58,760	66,950

HOURLY STAFF:

MUNICIPAL OFFICE:

Executive Assistant	23.52	24.23
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WASTEWATER TREATMENT PLANT:

Asst. WWTP Superintendent	32.36	33.29
WWTP Operator, Licensed	29.02	29.85
WWTP Operator, Unlicensed	27.09	27.90

(License Premium \$0.50 per license per hour)

POLICE:

Sargeant	35.00	36.05
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VILLAGE OF CASS CITY 2026 WAGE CHART NON-UNION PART-TIME EMPLOYEES

<u>RECREATION:</u>	<u>2025</u>	<u>2026</u>
Pool		
Pool Coordinator	17.31	17.83
Head Guard	14.56	15.00
Lifeguard III	14.02	14.44
Lifeguard II	13.77	14.18
Lifeguard I	13.52	14.00
Special Instructors	% of Registration Fee	% of Reg. Fee (TBD)
Parks		
Summer Laborer III	14.05	14.47
Summer Laborer II	13.24	14.18
Summer Laborer I	12.85	13.93
Day Camp Program		
Program Manager	17.31	17.83
Head Counselor	14.50	14.94
Counselor III	14.00	14.42
Counselor II	13.24	14.18
Counselor I	12.85	13.93
ADMIN SUPPORT		
Admin Assistant	18.67	19.23
MUNICIPAL BUILDING		
Custodian	15.72	16.19
POLICE		
PT Patrol Officer/Technology Officer	26.25	27.04
PT Patrol Officer	25.07	25.82
(Evening Shift Premium \$1.00 per hour)		

Note 1: Michigan Minimum Wage increases to **\$13.73**/hour on January 21, 2026.

Note 2: Michigan Minimum Wage increases to **\$15.00**/hour on January 1, 2027.

Note 3 Michigan Minimum Wage increases after 2027 are tied to the inflation rate.

Note 4: Wage Chart does not include contracted employees.

Village of Cass City Resolution

2026 MILLAGE RATE

A RESOLUTION TO PROVIDE FOR ADOPTION OF THE 2026 MILLAGE RATE

At a Regular Cass City Village Council Meeting held on Monday, December 15, 2025:

MOTION BY: Trustee Benkelman SUPPORTED BY: Trustee Goka

Now therefore be it resolved, the Village Council hereby adopts the proposed Village of Cass City Millage Rates for 2026 and set the millage to provide the Tax Revenues included in the Adopted Fiscal Year 2026 budget as follows:

	Mills
Village General Operating	12.2246
Streets	4.8822
PA Act 359 – Promotion	0.7200
 Total Village Millage:	 17.8268

Be it further resolved, 1% administration fee be charged and that ½ of the above millage rates on the Industrial Development Exemption Tax Roll be levied.

Ayes: 6 Nays: 0



Nanette S. Walsh
Village Clerk/Treasurer

CERTIFICATE

I do hereby certify that the foregoing is a complete and true copy of a resolution, the original of which is on file in my office, adopted by the Cass City Village Council at a regular meeting held on Monday, December 15, 2025.



Clerk/Treasurer, Village of Cass City



VILLAGE OF CASS CITY RESOLUTION

2026 FISCAL YEAR BUDGET GENERAL APPROPRIATIONS ACT

A RESOLUTION TO PROVIDE FOR ADOPTION OF A BUDGET AND CAPITAL IMPROVEMENT PROGRAM PROPOSED BY THE VILLAGE MANAGER CONTAINING ESTIMATES OF PROPOSED REVENUES AND EXPENDITURES FOR

THE FISCAL YEAR BEGINNING JANUARY 1, 2026 AND ENDING DECEMBER 31, 2026

At a Regular Cass City Village Council Meeting on Monday, December 15, 2025:

MOTION by: Benkelman Supported by: Yoka

WHEREAS, in accordance with the provisions of Public Act 2 of 1968, Public Act 621 of 1978, As Amended, the Uniform Budgeting and Accounting Act for Local Government, and Ordinance 124 of the Village of Cass City, the Village Manager as the Chief Administrative Officer and the Chief Financial Officer, shall prepare the budget proposal for the ensuing year and shall submit it to the Village Council at its meeting on November 24, 2025 and

WHEREAS, at its November 24, 2025, Meeting, Village Council received the Village Manager's Proposed 2026 Village Budget Plan and Six-Year Capital Improvement Program, and held a Public Hearing on December 15, 2025 at 6:05 PM to hear comments on the Proposed Budget Plan; and

WHEREAS, the Village Council, following the Public Hearing on the Proposed Budget, acknowledges the Village tax rates for 2026 that were presented at the November 24, 2025 Regular Meeting, to provide the tax revenues included in the Proposed 2026 Budget as follows:

Village General Operating	12.2246 Mills
Streets	4.8822 Mills
Community Promotion	0.7200 Mills
Total Village Millage:	17.8268 Mills

per Thousand Dollars (\$1,000) of taxable valuation, as equalized; and

NOW, THEREFORE, BE IT RESOLVED that the Village Council of the Village of Cass City:

SECTION 1. That for the revenues and expenditures of the Village Government and its activities for the fiscal year, **beginning January 1, 2026 and ending December 31, 2026**, the amounts in the following sections are hereby appropriated.

SECTION 2. That for the said fiscal year the General Fund is hereby appropriated, on a fund basis, as follows:

TOTAL REVENUES	\$ 2,218,767
TOTAL EXPENDITURES	\$ 2,218,729
TOTAL FROM FUND BALANCE	\$ 121,135

SECTION 3. That for the said fiscal year the Major Streets Fund is hereby appropriated, on a fund basis, as follows:

TOTAL REVENUES	\$ 492,203
TOTAL EXPENDITURES	\$ 447,076

SECTION 4. That for the said fiscal year the Local Streets Fund is hereby appropriated, on a fund basis, as follows:

TOTAL REVENUES	\$ 767,940
TOTAL EXPENDITURES	\$ 756,647
TOTAL FROM FUND BALANCE	\$ 220,000

SECTION 5. That for the said fiscal year the Economic Development Corporation is hereby appropriated, on a fund basis, as follows:

TOTAL REVENUES	\$ 14,000
TOTAL EXPENDITURES	\$ 14,000

SECTION 6. That for the said fiscal year the Downtown Development Authority is hereby appropriated, on a fund basis, as follows:

TOTAL REVENUES	\$ 52,698
TOTAL EXPENDITURES	\$ 52,698

SECTION 7. That for the said fiscal year the Wastewater Treatment: Capital Project is hereby appropriated, on a fund basis, as follows:

TOTAL REVENUES	\$ 15,278,329
TOTAL EXPENDITURES	\$ 15,278,329

SECTION 8. That for the said fiscal year the Water Recreation Fund is hereby appropriated, on a fund basis, as follows:

TOTAL REVENUES	\$ 500
TOTAL EXPENDITURES	\$ 500

SECTION 9. That for the said fiscal year the Wastewater Fund is hereby appropriated, on a fund basis, as follows:

TOTAL REVENUES	\$ 1,269,450
TOTAL EXPENDITURES	\$ 1,043,162

SECTION 10. That for the said fiscal year the Water Fund is hereby appropriated, on a fund basis, as follows:

TOTAL REVENUES	\$ 1,502,989
TOTAL EXPENDITURES	\$ 1,502,604
TOTAL FROM FUND BALANCE	\$ 385,000

SECTION 11. That for the said fiscal year the Motor Vehicle Fund is hereby appropriated, on a fund basis, as follows:

TOTAL REVENUES	\$ 484,538
TOTAL EXPENDITURES	\$ 422,303

SECTION 12. That amounts budgeted for specific items or purposes and are not required to be utilized for such items or purposes, may be spent by the Village Manager, for other items or purposes within the same fund for which such allocations are made, except as provided for in Village Code, Sections 2-84 and 2-85, limitations.

SECTION 13. Be it further resolved that the Property Tax Collection Fee and any type of late penalty charge as provided for by statute be assessed.

SECTION 14. Be it further resolved that charges, services, fees, permits, licenses, penalties, and fines are hereby assessed, to provide for the revenues included in the proposed 2026 Fiscal Year Budget excepting where ordinance amendment and public notice is required.

Ayes: Benkelman, Goka, Griesing, Kirn, Oslund, Piaskowski
Nays: None

Resolution Adopted/Not Adopted

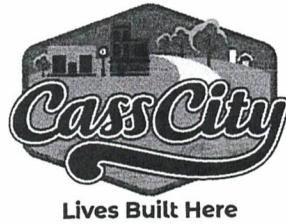
CERTIFICATE

I, Nanette S. Walsh, Cass City Village Clerk, do hereby certify that the foregoing is a complete and true copy of a resolution, the original of which is on file in my office, adopted by the Cass City Village Council at a regular meeting thereof held on Monday, December 15, 2025.

N. Walsh
Nanette S. Walsh Village Clerk/Treasurer

12-15-2025
Date





VILLAGE OF CASS CITY

Schedule of Council Meetings

January – December, 2026

This institution is an equal opportunity provider and employer.

6506 Main St., P.O. Box 123, Cass City, MI 48726 * 989-872-2911 * Fax 989-872-4855 *
TTY 989-872-4742 or e-mail: casscity.org

2026 Village of Cass City Council Regular Meetings

All meetings start at 6 pm.

Monday, January 26 2026

Monday, February 23, 2026

Monday, March 30, 2026

Monday, April 27, 2026

Monday, May 18, 2026*

Monday, June 29, 2026

Monday, July 27, 2026

Monday, August 31, 2026

Monday, September 28, 2026

Monday, October 26, 2026

Monday, November 30, 2026

Monday, December 14, 2026 **

Monday, December 14, 2026 Public Hearing on Proposed 2027 Budget

*Third Monday of the month because of the Holiday

*Second Monday of the month because of the Holiday

2026 Committee of the Whole (2nd Wednesday)

All meetings start at 6 pm.

January 14, 2026

March 11, 2026

May 13, 2026

July 8, 2026

September 9, 2026

November 11, 2026

December 9, 2026