

AGENDA

December 15, 2025
Regular Meeting – 6:00 P.M.

- Call to Order
- Roll Call
- Public Hearing – Proposed 2026 Millage Rates – page 3
- Public Hearing – Proposed 2026 Village of Cass City Financial Budget – page 5
- Presentation of Proposed Safe Routes to School Project – Allison Zimba, CCPS
- Review Minutes of Regular Meeting of November 24, 2025 – page 7
- Review Minutes of Committee of the Whole Meeting of December 3, 2025– page 13
- Review Financial Statement ending November 30, 2025 – page 15
- Citizen Comments
- Budget and Finance
 - Approval of Bills
 - Approve 2025 Budget Amendment IV – page 37
 - Approve 2026 Millage Resolution – page 73
 - Approve 2026 Budget Resolution and General Appropriations Act – page 77
 - Approve 2026 Decker Agency Property and General Liability Insurance – page 157
 - Approve 2025-2027 Anderson Tucky Bernhardt Doran LLC Contract for Financial Audits – page 159
 - Approve Pitney Bowes Postage Meter Lease – page 169
- Public Services Committee
- Personnel and Public Safety
 - Adopt MDOT Performance Resolution for Municipalities – page 173
- Parks and Recreation Committee
- Downtown Development Authority - Meeting Minutes of October 14, 2025 – page 179
 - Ratify Purchase of “250” Mural Tile Kit from Mural Mosaic, Inc. – page 177
- Economic Development Corporation - Meeting Minutes of October 14, 2025 – page 181
- Planning Commission - Meeting Minutes of November 4, 2025 – page 183
 - Introduce and First Reading of Proposed Ordinance 213 – Repeal Tree Ordinance – Dec 2025 – page 185
 - Set Public Hearing for Proposed Ordinance 213 – Repeal Tree Ordinance – Jan 2026 – page 187
 - Introduce and First Reading of Proposed Ordinance 214 – Trees and Shrub Ordinance Dec 2025 – page 189
 - Set Public Hearing for Proposed Ordinance 214 – Trees and Shrub Ordinance – Jan 2026 – page 203
- Manager’s Annual Report – page 205
- Communications
- Other Business
- Adjournment

December 2025 / January 2026 Meetings and Events:

December 24, 25 – Christmas Eve and Day Observed, Offices Closed
December 31, January 1 – New Year’s Eve and Day Observed, Offices Closed
January 6 – Planning Commission, 7 pm
January 13 – DDA/EDC Meeting, 1:30 pm
January 14 – Committee of the Whole, 6 pm
January 14 – Personnel & Public Safety Committee, 4 pm
January 21 – Public Services Committee, 12 pm
January 26 – Budget & Finance Committee, 5 pm
January 26 – Council Meeting, 6 pm
March 10, 2026 – Parks Committee, 4 pm

Village of Cass City

NOTICE OF PUBLIC HEARING

A Millage Hearing will be held on Monday, December 15, 2025 at 6:00 P.M. for all interested citizens of the Village of Cass City.

The proposed 2026 Property Tax Millage rate to be levied to support the proposed 2025 Village of Cass City Fiscal Budget as follows:

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

All interested citizens will have the opportunity to give written and oral comment.

Nanette S. Walsh
Clerk/Treasurer

NOTICE OF PUBLIC HEARING

A Budget Hearing will be held on Monday, December 15, 2025 at 6:05 P.M. for all interested citizens of the Village of Cass City .

PROPOSED REVENUES AND EXPENDITURES FOR THE YEAR 2026

REVENUES:

General Fund	2,218,767	
Major Street Fund	492,203	
Local Street Fund	767,940	
Economic Development Fund	14,000	
Downtown Development Fund	52,698	
Wastewater Plant: Capital Project	15,278,329	
Water Recreation Fund	500	
Wastewater Treatment Fund	1,269,450	
Water Fund	1,502,989	
Motor Vehicle/Equipment Fund	<u>484,538</u>	
	22,081,414	Operating Revenues

EXPENDITURES:

General Fund	2,218,729	
Major Street Fund	447,076	
Local Street Fund	756,647	
Economic Development Fund	14,000	
Downtown Development Fund	52,698	
Wastewater Plant: Capital Project	15,278,329	
Water Recreation Fund	500	
Wastewater Treatment Fund	1,043,162	
Water Fund	1,502,604	
Motor Vehicle/Equipment Fund	<u>422,303</u>	
	21,736,048	Operating Expenses

The Property Tax Millage rate to support the proposed budget was introduced on November 24, 2025 as follows:

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

The proposed budget may be examined on weekdays at the Municipal Building, 6506 Main Street, Cass City, Michigan from 9:00 am -1200 pm and 1:00 pm to 4:00 pm. All interested citizens will have the opportunity to give written and oral comment.

Nanette S. Walsh
Clerk/Treasurer

Public Notices for the Tuscola County Advertiser,
VOCC Facebook and Website
Posting on VOCC Front Door

After Setting the Public Hearings for December 15, 2025

A Regular Meeting of the Cass City Village Council was held Monday, November 24, 2025 at 6:00 p.m. at the Municipal Building.

Present: President Robert Piaskowski, Trustees: Jordan Goka, Dustin Griesing, Michael Kirn, Eric Oslund. Excused: Jeffrey Benkelman, Kevven Dorland

Public Hearing – Proposed Ordinance #212, Amendments to the Zoning Ordinance

MOTION# 2025.11.24-01

MOTION by Kirn, Supported by Trustee Griesing, to open a public hearing to receive comments on the **Proposed Ordinance #212, Amendments to the Zoning Ordinance**. Roll Call Vote: Benkelman: excused, Dorland: excused, Griesing: yea, Goka: yea, Kirn: yea, Oslund: yea, Piaskowski: yea. MOTION CARRIED 5 yeas, 0 nays, 2 excused.

A Public Hearing began at 6:02 pm to receive public comments on the **Proposed Ordinance #212, Amendments to the Zoning Ordinance**.

There were no comments from the audience or councilmembers

MOTION# 2025.11.24-02

MOTION by Trustee Oslund, Supported by Trustee Goka, to close a public hearing to receive comments on **Proposed Ordinance #212, Amendments to the Zoning Ordinance**. Roll Call Vote: Benkelman: excused, Dorland: excused, Griesing: yea, Goka: yea, Kirn: yea, Oslund: yea, Piaskowski: yea. MOTION CARRIED 5 yeas, 0 nays, 2 excused.

The Public Hearing was closed at 6:03 pm.

MOTION# 2025.11.24-03

MOTION by Trustee Griesing, Supported by Trustee Goka, to receive, approve, and file the minutes of the October 27, 2025 Regular Meeting. MOTION CARRIED 5 yeas 0 nays.

MOTION# 2025.11.24-04

MOTION by Trustee Goka, Supported by Trustee Kirn, to receive, approve, and file the minutes of the November 12, 2025 Committee of the Whole Meeting. MOTION CARRIED 5 yeas 0 nays.

MOTION# 2025.11.24-05

MOTION by Trustee Goka, Supported by Trustee Oslund to receive, and accept the Financial Statements of October 31, 2025. MOTION CARRIED 5 yeas 0 nays.

During Citizen Comments, Tuscola County Commissioner Nancy Barrios commended the Village of Cass City on the beautiful artwork done on the windows of local downtown businesses by Brush Monkeys, professional artists from the Ann Arbor area. She gave an update local events, and a New Year's Event in Caro, where a "sugar beet" would be dropped at midnight.

MOTION# 2025.11.24-06

MOTION by Trustee Goka, Supported by Trustee Griesing, to receive and file the Village of Cass City Accounts Payable paid invoices. MOTION CARRIED 5 years 0 days.

MOTION# 2025.11.24-07

MOTION by Trustee Goka, Supported by Trustee Kirn, to set a Public Hearing for Monday, December 15, 2025 at 6:00 pm for the proposed 2026 Village of Cass City Millage Rates. MOTION CARRIED 5 years 0 days.

MOTION# 2025.11.24-08

MOTION by Trustee Goka, Supported by Trustee Griesing, to set a Public Hearing for Monday, December 15, 2025 at 6:05 pm for the proposed 2026 Village of Cass City Financial Budget. MOTION CARRIED 5 years 0 days.

MOTION# 2025.11.24-09

MOTION by Trustee Kirn, Supported by Trustee Goka, to award the Alley Watermain Project to Nicol & Sons, Inc. in the total amount of \$812,500, plus a 5% contingency, which includes construction, engineering, and contingencies as outlined in the project estimate. MOTION CARRIED 5 years 0 days.

MOTION# 2025.11.24-10

MOTION by Trustee Kirn, Supported by Trustee Griesing, to approve budget amendment to transfer from Account# 590-002-970, Treatment and Pumping, Capital Outlay, in the amount of \$13,500 to 590-004-800, Repair and Maintenance . MOTION CARRIED 5 years 0 days.

MOTION# 2025.11.24-11

MOTION by Trustee Kirn, Supported by Trustee Goka, to approve the generator repair invoices from W.W. Williams in the total amount of \$16,095.99, with the payment of the balance due of \$13,185.82, from Account# 590-004-800. MOTION CARRIED 5 years 0 days.

MOTION# 2025.11.24-12

MOTION by Trustee Oslund, Supported by Trustee Kirn, to receive and file the minutes of the Cass City Planning Commission held on October 7, 2025. MOTION CARRIED 5 years 0 days.

MOTION# 2025.11.24-13

MOTION by Trustee Griesing, Supported by Trustee Goka, to conduct second reading and adopt Ordinance #212, Updates to the Zoning Code. Roll Call Vote: Benkelman: excused, Dorland: excused, Griesing: yea, Goka: yea, Kirn: yea, Oslund: yea, Piaskowski: yea. MOTION CARRIED 5 years, 0 days, 2 excused.

MOTION# 2025.11.24-14

MOTION by Trustee Goka, Supported by Trustee Griesing, to enter into Closed Session, in accordance with the Open Meetings Act 267 of 1976, Section 15.268, Sec. 8(a) to review the Village Manager Evaluation. Roll Call Vote: Benkelman: excused, Dorland: excused, Griesing: yea, Goka: yea, Kirn: yea, Oslund: yea, Piaskowski: yea. MOTION CARRIED 5 years, 0 days, 2 excused.

The Council entered into Closed Session at 6:21 pm.

The Council left Closed Session at 7:14 pm.

MOTION# 2025.11.24-14

MOTION by Trustee Goka, Supported by Trustee Griesing, to return to the Regular Meeting. . Roll
Call Vote: Benkelman: excused, Dorland: excused, Griesing: yea, Goka: yea, Kim: yea,
Oslund: yea, Piaskowski: yea. MOTION CARRIED 5 yeas, 0 nays, 2 excused.

The Council returned to the Regular Meeting at 7:15 pm.

MOTION# 2025.11.24-15

MOTION by Trustee Goka, Supported by Trustee Oslund, to adjourn the meeting at 7:17 pm.
MOTION CARRIED 5 yeas 0 nays.

Respectfully submitted,

Nanette G. Walsh

Nanette Walsh, CMC, CMMC. MCAT, CPFA, MiCPT, CPFIM

VILLAGE OF CASS CITY
ORDINANCE NO. 212
AN ORDINANCE TO AMEND THE ZONING ORDINANCE,
IN RELATION TO THE CASS CITY CODE OF ORDINANCES,
CHAPTER 46, ZONING

THE VILLAGE OF CASS CITY ORDAINS:

The Village Council of Cass City hereby amends the Village Ordinance, Chapter 46, Zoning to include the following:

Section 1. Add “Apartment Building” to Article II, Definitions, Division 2

“APARTMENT BUILDINGS means a building used exclusively for residential purposes containing five or more residential dwelling units where units are available for lease or rent.”

Section 2. Amend the titles of RA-1 and RC in all areas to “Single-family Residential” and “Multiple-family Residential” respectively

RA-1 shall refer to “Single-family Residential” in all areas.

RC shall refer to “Multiple-family Residential” in all areas.

Section 3. Add the permitted use “Apartment Building” to Article III, Zoning Districts, Division 1, Established Districts, Section 5, RC Multiple Household Residential, Subsection B, Permitted Uses

Following permitted use “2c. Quadplexes”, the use “2d. Apartment building” shall be added to the list.

USE MATRIX				
RESIDENTIAL DISTRICTS				
Uses	RA-1	RB	RC	MH
Apartment buildings			P	

Section 4. Add a minimum floor area per unit for efficiency apartments to Article III, Zoning Districts, Division 1, Established Districts, Section 5, RC Multiple Household Residential, Subsection D, Development Standards

TABLE 3.1.5.D	
C-1 DEVELOPMENT STANDARDS	
Minimum Floor Area Per Unit	
Efficiency (square feet)	400

Section 5. Amend parking requirements for RA-2 in Article III, Zoning Districts, Division 12, RA 2 Adjacent Neighborhoods, Additional Standards, Section C, Adjacent Neighborhoods, Additional Standards, Subsections 4 & 7

Subsection 4 and subsection 7 shall be repealed from the code to eliminate minimum parking requirements in the district.

Section 6. Amend the parking requirement for ADUs in Article V, Site Standards, Division 4, Off-Street Parking Requirements, Section F, Subsection 2

“Single-household lots with an accessory dwelling unit (ADU) must have (1) one designated off-street parking space for the ADU.”

Section 7. Amend the right to rebuild in Article V, Site Standards, Division 10, Nonconforming Lots, Uses of Land, and Uses of Structures and Premises, Section D, Nonconforming Structures, Subsection 2

“Should such structure be destroyed by any means to any extent of its replacement costs, up to 100%, exclusive of the foundation, it shall be permitted to be reconstructed in its prior nonconforming use. The replacement structure shall not be larger than the destroyed structure such that it will increase its nonconformity.”

Section 8. Add an allowance for setback variation due to natural features in Article VII, Administration & Enforcement

“46-7.16 Setback- Natural Features

For the purpose of preserving natural features and creating variation along the street edge, the building envelope may be shifted up to 10 feet (front or rear).”

Section 9. Add an allowance for variation of street frontage where surrounding buildings have less than required frontage to Article VII, Administration & Enforcement

“46-7.17 Setback of frontage

Where the street frontage between two successive intersecting streets is occupied by buildings having a front yard setback less than required, the minimum front yard for new buildings shall be the average setback of existing buildings.”

Section 10. Validity and Severability.

If any portion of this Ordinance is found invalid for any reason, such holding will not affect the validity of the remaining portions of this Ordinance.

Section 11. Repealer.

All other ordinances inconsistent with the provisions of this Ordinance are hereby repealed to the extent necessary to give this Ordinance full force and effect.

Section 12. Effective Date.

This Ordinance takes effect seven (7) days after publication as provided by law.

A MOTION TO CONDUCT THE SECOND READING AND ADOPT ORDINANCE NO. 212 TO AMEND THE ZONING ORDINANCE, IN RELATION TO THE CASS CITY CODE OF ORDINANCES, CHAPTER 46, ZONING

Was offered by **Trustee Griesing** and supported by **Trustee Goka**

AYES: Goka, Griesing, Kirn, Oslund, Piaskowski

NAYS: None

EXCUSED: Benkelman, Dorland

Resolution: Approved

Robert Piaskowski

Village President

Nanette S. Walsh

Village Clerk

CERTIFICATION

I, _____ hereby certify that the foregoing is a true and complete copy of an Ordinance **duly introduced and the First Reading** by the Village Council of the Village of Cass City, County of Tuscola, State of Michigan at a regular meeting of Village Council duly called and held on the _____ day of _____, 2025.

Village Clerk

A Committee of the Whole Meeting of the Cass City Village Council was held Wednesday, December 3, 2025 at 6:02 p.m. at the Municipal Building.

Present: President Robert Piaskowski, Trustees: Jeffrey Benkelman, Jordan Goka, Dustin Griesing, Michael Kirn, Eric Oslund

Excused: Kevven Dorland

Staff Present were Debbie Powell, Village Manager, Nanette Walsh, Clerk/Treasurer, RJ Klaus, Utilities Superintendent, Jim Freeman, Police Chief, Ryan Pierce, Police Sergeant, Melanie Radabaugh, Parks and Rec Director/EDC Director, Laken Chapin, CEDAM Fellow

Melanie Radabaugh gave a brief presentation on a grant awarded from Frankenmuth Credit Union to purchase a Mural Tile Kit to commemorate the 2026 American Semi quincennial. The Patriot's Flag design was selected, and an order was to be placed to ensure delivery in early 2026.

Manager Powell presented the proposed 2026 Village of Cass City Financial Budget. After discussion, the following updates were made to the proposed budget:

Parks

- Increase Acct# 101-754-970, Capital Outlay by adding \$5,000 to Softball Field Fencing, Phase I, to meet matching funds to Pinney Foundation Grant AND decreasing Acct# 101-754-707, Part-Time Wages by \$5,000, to result in a net-zero effect on total Parks Expenses.

Wastewater Treatment Plant:

- Decrease Acct# 590-001-803, Fees to \$1950, Lower NPDES Fees

Water

- Increase Acct# 591-002-970, Capital Outlay to \$12,500 for Water Sales Dock Software, substituted from the Chlorine Analyzer of \$10,000, AND decreasing Acct# 591-004-933, Repair and Maintenance, by \$2,500, to result in a net-zero effect on total Water Expenses.

Village Fees

- Change 2026 Tournament Ball Field Fees = To Be Determined.
- Delete a 2025 notation " Proposed Increase Due to Increase in Tuscola Advertiser Publishing Costs" in the Zoning Board of Appeals Fees.

Trustee Griesing asked to be excused from the January 26, 2026 Regular Meeting.

Trustee Goka asked to be excused from the July 27, 2026 Regular Meeting.

There were no Citizen's Comments.

By consensus, the meeting was adjourned at 8:15 p.m.

Respectfully submitted,

Nanette S. Walsh, CMC, CMMC, MCAT, CPFA, MiCPT, CPFIM

Village of Cass City

Financial Statements

Month Ending 11/30/2025

91.51% of Fiscal Year

User: NAN

PERIOD ENDING 11/30/2025

% Fiscal Year Completed: 91.51

DB: Cass City

GL NUMBER	DESCRIPTION	2025 AMENDED BUDGET	ACTIVITY FOR MONTH 11/30/25		YTD BALANCE 11/30/2025 NORM (ABNORM)	ENCUMBERED YEAR-TO-DATE	UNENCUMBERED		% BDT USED
			INCR (DECR)				BALANCE		
Fund 101 - GENERAL FUND									
101-000-402.000	REAL PROPERTY TAXES	677,990.00	0.00		676,912.11	0.00	1,077.89		99.84
101-000-404.000	REAL PROPERTY TX-PA359 (PROMOTIONS)	37,000.00	0.00		37,648.64	0.00	(648.64)		101.75
101-000-405.000	SPECIAL ASSESSMENT REVENUES	71,200.00	0.00		0.00	0.00	71,200.00		0.00
101-000-410.000	PERSONAL PROPERTY TAXES	78,748.00	0.00		78,747.10	0.00	0.90		100.00
101-000-418.000	PER PROP TAX-PA 359 (PROMOTIONS)	4,381.00	0.00		4,380.27	0.00	0.73		99.98
101-000-445.000	PENALTIES & INTEREST TAXES	262.00	0.00		1,448.41	0.00	(1,186.41)		552.83
101-000-447.000	COLLECTION FEES TAXES	11,000.00	0.00		11,310.03	0.00	(310.03)		102.82
101-000-451.000	LIQUOR LICENSE FEES	2,527.00	0.00		2,526.70	0.00	0.30		99.99
101-000-543.000	STATE GRANT-PA 302 FUNDS	4,043.00	0.00		2,300.10	0.00	1,742.90		56.89
101-000-569.000	OTHER STATE GRANTS	514.00	0.00		513.96	0.00	0.04		99.99
101-000-573.000	LOCAL COMM STABILIZATION SHARE (LCAS)	165,000.00	0.00		153,827.34	0.00	11,172.66		93.23
101-000-574.000	STATE SHARED REVENUE	328,786.00	0.00		182,256.00	0.00	146,530.00		55.43
101-000-575.000	STATE SHARED REV, EVIP	61,791.00	0.00		42,016.00	0.00	19,775.00		68.00
101-000-576.000	STATE SHARED REV, PUBLIC SAFETY	0.00	0.00		6.45	0.00	(6.45)		100.00
101-000-581.000	REVENUES, CCPS: SCHOOL.RESOURCE.OFFICER	70,000.00	5,748.40		46,828.93	0.00	23,171.07		66.90
101-000-582.000	REVENUES, MCOLES GRANT, CPE/TRAINING	6,000.00	0.00		6,000.00	0.00	0.00		100.00
101-000-584.000	RESTITUTION FUNDS, CCPD	21.00	0.00		20.74	0.00	0.26		98.76
101-000-607.000	CABLE FRANCHISE FEES	30,000.00	6,624.09		20,960.16	0.00	9,039.84		69.87
101-000-608.000	ZONING PERMIT FEES	5,000.00	0.00		975.00	0.00	4,025.00		19.50
101-000-609.000	RENTAL REGISTRATION FEES	1,000.00	0.00		140.00	0.00	860.00		14.00
101-000-625.000	MISCELLANEOUS REVENUES	2,800.00	50.00		802.12	0.00	1,997.88		28.65
101-000-640.000	REFUSE FEES	177,797.00	13,847.44		135,844.26	0.00	41,952.74		76.40
101-000-651.000	SWIMMING FEES	63,613.00	0.00		63,614.75	0.00	(1.75)		100.00
101-000-652.000	ARTS / CRAFTS FEES	23,623.00	0.00		23,622.14	0.00	0.86		100.00
101-000-653.000	OTHER RECREATION FEES	5,800.00	0.00		4,170.00	0.00	1,630.00		71.90
101-000-655.000	ORDINANCE FINES	1,500.00	128.70		1,003.17	0.00	496.83		66.88
101-000-662.000	REFUSE PENALTIES	3,976.00	279.05		2,727.30	0.00	1,248.70		68.59
101-000-664.000	INTEREST & DIVIDENDS	15,000.00	992.20		10,798.92	0.00	4,201.08		71.99
101-000-671.000	MISCELLANEOUS REIMBURSEMENT	5,000.00	115.00		3,660.34	0.00	1,339.66		73.21
101-000-674.000	POOL DONATIONS/SPONSORSHIPS	5,500.00	0.00		300.00	0.00	5,200.00		5.45
101-000-675.000	DONATIONS FROM PUBLIC & PRIVATE	10,000.00	0.00		3,150.00	0.00	6,850.00		31.50
101-000-678.000	DONATIONS, MUSIC IN THE PARK	3,545.00	0.00		3,545.00	0.00	0.00		100.00
101-000-699.000	TRANSFERS IN, ADMIN CHRG	211,811.00	0.00		211,811.00	0.00	0.00		100.00
101-000-699.100	TRANSFER IN FROM FUND BALANCE	48,000.00	0.00		0.00	0.00	48,000.00		0.00
101-000-699.300	TRANSFER IN FROM FB, COMM PROMO	8,000.00	0.00		0.00	0.00	8,000.00		0.00
101-000-699.400	TRANSFER IN FROM FB, DOG PARK	2,200.00	0.00		0.00	0.00	2,200.00		0.00

Fund 101 - GENERAL FUND:

TOTAL REVENUES 2,143,428.00 27,784.88 1,733,866.94 0.00 409,561.06 80.89

User: NAN

PERIOD ENDING 11/30/2025

% Fiscal Year Completed: 91.51

DB: Cass City

GL NUMBER	DESCRIPTION	2025 AMENDED BUDGET	ACTIVITY FOR MONTH 11/30/25		YTD BALANCE 11/30/2025 NORM (ABNORM)	ENCUMBERED YEAR-TO-DATE	UNENCUMBERED BALANCE	% BDGT USED
			2025	INCR (DECR)				
Fund 101 - GENERAL FUND								
101 - COUNCIL		14,008.00		0.00	9,094.27	0.00	4,913.73	64.92
172 - ADMINISTRATIVE		165,998.00		12,578.44	148,606.25	926.62	16,465.13	90.08
215 - CLERK STAFF		203,043.00		14,194.29	170,355.14	0.00	32,687.86	83.90
223 - FINANCE		24,458.00		0.00	22,898.00	0.00	1,560.00	93.62
261 - GENERAL GOVERNMENT		121,238.00		16,902.47	112,651.76	0.00	8,586.24	92.92
262 - ELECTIONS		107.00		0.00	0.00	0.00	107.00	0.00
265 - BUILDINGS & GROUNDS		38,013.00		1,705.26	27,710.55	0.00	10,302.45	72.90
291 - COMMUNITY PROMOTION (PA 359)		51,144.00		3,563.03	32,433.14	1,550.00	17,160.86	66.45
301 - POLICE DEPARTMENT		697,872.00		54,039.66	602,026.09	0.00	95,845.91	86.27
315 - CRIME & SAFETY		17,300.00		0.00	17,293.66	0.00	6.34	99.96
441 - PUBLIC WORKS		87,203.00		36.00	9,618.01	0.00	77,584.99	11.03
520 - SOLID WASTE DISPOSAL		177,797.00		13,711.69	148,607.64	0.00	29,189.36	83.58
722 - PLANNING AND ZONING		71,732.00		4,782.62	36,926.21	0.00	34,805.79	51.48
752 - SWIMMING POOL		130,772.00		1,695.65	115,141.30	400.00	15,230.70	88.35
754 - PARKS DEPARTMENT		246,686.00		12,703.79	209,733.28	20.00	36,932.72	85.03
758 - RECREATION / DAYCAMP		23,852.00		374.11	21,737.50	0.00	2,114.50	91.13
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Fund 101 - GENERAL FUND:		2,084,723.00		136,287.01	1,698,332.80	2,896.62	383,493.58	81.60
TOTAL EXPENDITURES								

PERIOD ENDING 11/30/2025

% Fiscal Year Completed: 91.51

GL NUMBER	DESCRIPTION	2025		ACTIVITY FOR		YTD BALANCE	ENCUMBERED	UNENCUMBERED	% BDT
		AMENDED BUDGET	MONTH 11/30/25	INCR (DECR)	11/30/25				
					NORM (ABNORM)		YEAR-TO-DATE	BALANCE	USED
Fund 202 - MAJOR STREET									
202-000-402.000	MJ ST REAL PROPERTY TAXES	28,247.00		0.00	27,052.86	0.00	0.00	1,194.14	95.77
202-000-410.000	MJ ST PERSONAL PROPERTY TAXES	3,145.00		0.00	3,144.98	0.00	0.00	0.02	100.00
202-000-441.100	PPT LOCAL STABILIZATION FUNDS	0.00		0.00	2,291.88	0.00	0.00	(2,291.88)	100.00
202-000-539.000	STATE GRANT, DNR FORESTRY	5,000.00		0.00	4,967.50	0.00	0.00	32.50	99.35
202-000-553.000	MJ ST GAS & WEIGHT	295,864.00	26,556.05		237,171.19	0.00	0.00	58,692.81	80.16
202-000-573.000	LOCAL COMM STABILIZATION SHARE (LCAS)	7,372.00	0.00		4,559.73	0.00	0.00	2,812.27	61.85
202-000-607.000	PA 48 METRO ACT, TELECOM RT OF WAY	14,638.00	0.00		14,219.56	0.00	0.00	418.44	97.14
202-000-664.000	INTEREST & DIVIDENDS	12,280.00	1,050.75		14,121.05	0.00	0.00	(1,841.05)	114.99
202-000-671.000	MJ ST MISC. REIMBURSEMENT	6,968.00	0.00		0.00	0.00	0.00	6,968.00	0.00
202-000-676.000	TRUNK LINE MAINTENANCE CONTRACT	51,576.00	0.00		24,540.86	0.00	0.00	27,035.14	47.58
202-000-690.000	MJ ST 1.5 MILLS CO. BRIDGE TAX	33,621.00	0.00		33,621.43	0.00	0.00	(0.43)	100.00

Fund 202 - MAJOR STREET:

TOTAL REVENUES	458,711.00	27,606.80	365,691.04	0.00	93,019.96	79.72
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EXPENDITURE REPORT

PERIOD ENDING 11/30/2025

% Fiscal Year Completed: 91.51

ACTIVITY FOR
MONTH 11/30/25
INCR (DECR)

YTD BALANCE
11/30/2025
NORM (ABNORM)

UNENCUMBERED
BALANCE

% BDT
USED

GL NUMBER	DESCRIPTION	2025 AMENDED BUDGET	INCR (DECR)	YTD BALANCE 11/30/2025 NORM (ABNORM)	ENCUMBERED YEAR-TO-DATE	UNENCUMBERED BALANCE	% BDT USED
Fund 202 - MAJOR STREET							
463 - STREET MAINTENANCE		145,018.00	14,761.47	83,923.02	6,503.71	54,591.27	62.36
470 - R. O. W. MAINTENANCE		57,898.00	2,332.25	46,307.74	2,770.93	8,819.33	84.77
474 - SIGNS		7,758.00	8.84	629.07	0.00	7,128.93	8.11
478 - SNOW		103,381.00	244.70	15,430.22	0.00	87,950.78	14.93
486 - TRUNKLINE MAINTENANCE		6,933.00	464.52	3,406.46	0.00	3,526.54	49.13
488 - TRUNKLINE SWEEPING/FLUSHING		12,778.00	270.06	1,885.99	0.00	10,892.01	14.76
493 - STATE MONUMENT PROPERTY T.L.		1,322.00	0.00	535.58	0.00	786.42	40.51
494 - TRUNKLINE UTILITIES		12,300.00	41.55	406.98	0.00	11,893.02	3.31
497 - TRUNKLINE SNOW REMOVAL		44,706.00	418.11	31,985.20	0.00	12,720.80	71.55
502 - TRUNKLINE FRINGE BENEFITS		8,774.00	130.46	5,377.37	0.00	3,396.63	61.29

19

Fund 202 - MAJOR STREET:

TOTAL EXPENDITURES

400,868.00 18,671.96 189,887.63 9,274.64 201,705.73 49.68

REVENUE REPORT

PERIOD ENDING 11/30/2025

% Fiscal Year Completed: 91.51

ACTIVITY FOR

MONTH 11/30/25

2025

INCR (DECR)

AMENDED BUDGET

DESCRIPTION

GL NUMBER

YTD BALANCE
11/30/2025
NORM (ABNORM)ENCUMBERED
YEAR-TO-DATEUNENCUMBERED
BALANCE% BDGT
USED

Fund 203 - LOCAL STREET									
203-000-402.000	REAL PROPERTY TAXES	243,579.00	0.00	243,285.40	0.00	293.60	99.88		
203-000-410.000	PERSONAL PROPERTY TAXES	28,305.00	0.00	28,304.57	0.00	0.43	100.00		
203-000-441.100	PPT LOCAL STABILIZATION FUNDS	0.00	0.00	20,626.97	0.00	(20,626.97)	100.00		
203-000-539.000	STATE GRANT, DNR FORESTRY	5,000.00	0.00	4,967.50	0.00	32.50	99.35		
203-000-553.000	GAS & WEIGHT	116,532.00	10,264.23	91,632.05	0.00	24,899.95	78.63		
203-000-573.000	LOCAL COMM STABILIZATION SHARE (LCAS)	66,395.00	0.00	41,037.73	0.00	25,357.27	61.81		
203-000-664.000	INTEREST & DIVIDENDS	15,200.00	857.62	14,916.04	0.00	283.96	98.13		
203-000-671.000	MISC REIMBURSEMENTS	2,726.00	0.00	0.00	0.00	2,726.00	0.00		
203-000-690.000	1.5 MILLS CO. BRIDGE TAX	56,141.00	0.00	55,852.00	0.00	289.00	99.49		
203-000-699.000	TRANSFER FROM FUND BALANCE	330,376.00	0.00	0.00	0.00	330,376.00	0.00		

Fund 203 - LOCAL STREET:

TOTAL REVENUES

864,254.00

11,121.85

500,622.26

0.00

363,631.74

57.93

EXPENDITURE REPORT

PERIOD ENDING 11/30/2025

% Fiscal Year Completed: 91.51

GL NUMBER	DESCRIPTION	2025 AMENDED BUDGET	ACTIVITY FOR MONTH 11/30/25 INCR (DECR)	YTD BALANCE 11/30/2025 NORM (ABNORM)	ENCUMBERED YEAR-TO-DATE	UNENCUMBERED BALANCE	% BDT USED
Fund 203 - LOCAL STREET							
463 - STREET MAINTENANCE		633,834.00	43,039.86	425,552.14	171,639.45	36,642.41	94.22
470 - R. O. W. MAINTENANCE		64,541.00	2,334.16	38,610.28	3,372.93	22,557.79	65.05
474 - SIGNS		8,794.00	0.00	247.61	0.00	8,546.39	2.82
478 - SNOW		67,737.00	252.87	16,584.12	0.00	51,152.88	24.48
494 - TRUNKLINE UTILITIES		89,348.00	7,141.86	69,832.71	0.00	19,515.29	78.16

Fund 203 - LOCAL STREET:

TOTAL EXPENDITURES

864,254.00	52,768.75	550,826.86	175,012.38	138,414.76	83.98
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REVENUE REPORT

PERIOD ENDING 11/30/2025
% Fiscal Year Completed: 91.51

GL NUMBER	DESCRIPTION	2025 AMENDED BUDGET	ACTIVITY FOR		YTD BALANCE 11/30/2025 NORM (ABNORM)	ENCUMBERED YEAR-TO-DATE	UNENCUMBERED BALANCE	% BDT USED
			MONTH 11/30/25 INCR (DECR)	11/30/25 NORM (ABNORM)				

Fund 244 - ECONOMIC DEVELOPMENT							
244-000-664.000	INTEREST & DIVIDENDS	650.00	19.20	499.68	0.00	150.32	76.87
244-000-671.000	MISC REVENUES, LAND SALE	36,877.00	0.00	36,877.00	0.00	0.00	100.00
244-000-691.000	TRANSFER FROM EDC FUND BALANCE	500.00	0.00	0.00	0.00	500.00	0.00
244-000-692.000	CONTRIBUTION FROM GENERAL FUND	13,500.00	0.00	13,500.00	0.00	0.00	100.00

Fund 244 - ECONOMIC DEVELOPMENT:

TOTAL REVENUES		51,527.00	19.20	50,876.68	0.00	650.32	98.74
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EXPENDITURE REPORT

PERIOD ENDING 11/30/2025

% Fiscal Year Completed: 91.51

YTD BALANCE
11/30/2025
NORM (ABNORM)

ACTIVITY FOR
MONTH 11/30/25
INCR (DECR)

ENCUMBERED
YEAR-TO-DATE

UNENCUMBERED
BALANCE

% BDGT
USED

GL NUMBER DESCRIPTION

Fund 244 - ECONOMIC DEVELOPMENT
001 - ADMINISTRATION

AMENDED BUDGET	2025	MONTH 11/30/25	INCR (DECR)	YTD BALANCE 11/30/2025 NORM (ABNORM)	ENCUMBERED YEAR-TO-DATE	UNENCUMBERED BALANCE	% BDGT USED
51,527.00			1,125.18	46,449.73	0.00	5,077.27	90.15

Fund 244 - ECONOMIC DEVELOPMENT:

TOTAL EXPENDITURES

51,527.00	1,125.18	46,449.73	0.00	5,077.27	90.15
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REVENUE REPORT

PERIOD ENDING 11/30/2025

% Fiscal Year Completed: 91.51

GL NUMBER	DESCRIPTION	2025 AMENDED BUDGET	ACTIVITY FOR		YTD BALANCE 11/30/2025 NORM (ABNORM)	ENCUMBERED YEAR-TO-DATE	UNENCUMBERED BALANCE	% BDGT USED
			MONTH 11/30/25 INCR (DECR)					
Fund 248 - D.D.A.								
248-000-402.000	CAPTURED TAXES	32,094.00	0.00		32,093.19	0.00	0.81	100.00
248-000-403.000	CAPTURE TOWNSHIP TAXES	5,583.00	0.00		5,556.71	0.00	26.29	99.53
248-000-404.000	CAPTURE COUNTY TAXES	12,758.00	0.00		12,758.03	0.00	(0.03)	100.00
248-000-543.000	GRANT REVENUES, MEDC	17,000.00	0.00		17,000.00	0.00	0.00	100.00
248-000-625.000	MISC FEES	279.00	0.00		0.00	0.00	279.00	0.00
248-000-664.000	INTEREST & DIVIDENDS	625.00	91.20		823.55	0.00	(198.55)	131.77
248-000-678.000	DONATIONS, PUBLIC AND PRIVATE	1,235.00	0.00		1,235.00	0.00	0.00	100.00

Fund 248 - D.D.A.:

TOTAL REVENUES

69,574.00 91.20 69,466.48 0.00 107.52 99.85

EXPENDITURE REPORT

PERIOD ENDING 11/30/2025

% Fiscal Year Completed: 91.51

GL NUMBER	DESCRIPTION	2025 AMENDED BUDGET	ACTIVITY FOR MONTH 11/30/25 INCR (DECR)	YTD BALANCE 11/30/2025 NORM (ABNORM)	ENCUMBERED YEAR-TO-DATE	UNENCUMBERED BALANCE	% BGT USED
Fund 248 - D.D.A.							
001 - ADMINISTRATION		63,280.00	897.69	38,593.47	2,920.00	21,766.53	65.60
008 - DDA DEBT SERVICE		6,294.00	524.41	5,510.59	0.00	783.41	87.55

Fund 248 - D.D.A.:

TOTAL EXPENDITURES

69,574.00 1,422.10 44,104.06 2,920.00 22,549.94 67.59

REVENUE REPORT

PERIOD ENDING 11/30/2025
 % Fiscal Year Completed: 91.51

GL NUMBER	DESCRIPTION	ACTIVITY FOR		YTD BALANCE 11/30/2025 NORM (ABNORM)	ENCUMBERED YEAR-TO-DATE	UNENCUMBERED BALANCE	% BDGT USED
		2025	MONTH 11/30/25 INCR (DECR)				
	AMENDED BUDGET	520.00	0.00	0.00	0.00	520.00	0.00
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Fund 408 - WATER RECREATION FUND							
408-000-675.000	DONATIONS, SPLASH PARK PROJECT						
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Fund 408 - WATER RECREATION FUND:		520.00	0.00	0.00	0.00	520.00	0.00
TOTAL REVENUES							

EXPENDITURE REPORT

PERIOD ENDING 11/30/2025

% Fiscal Year Completed: 91.51

2025 MONTH 11/30/25 ACTIVITY FOR YTD BALANCE
 AMENDED BUDGET INCR (DECR) NORM (ABNORM) 11/30/2025

ENCUMBERED YEAR-TO-DATE UNENCUMBERED BALANCE % BDGT USED

GL NUMBER DESCRIPTION
 Fund 408 - WATER RECREATION FUND
 001 - ADMINISTRATION

520.00	0.00	20.00	0.00	500.00	3.85
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Fund 408 - WATER RECREATION FUND:

TOTAL EXPENDITURES

520.00	0.00	20.00	0.00	500.00	3.85
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User: NAN

PERIOD ENDING 11/30/2025

DB: Cass City

% Fiscal Year Completed: 91.51

GL NUMBER	DESCRIPTION	2025 AMENDED BUDGET	MONTH 11/30/25 INCR (DECR)	YTD BALANCE 11/30/2025 NORM (ABNORM)	ENCUMBERED YEAR-TO-DATE	UNENCUMBERED BALANCE	% BDGT USED

Fund 590 - WASTEWATER TREATMENT

590-000-609.000	SEWER MISC REVENUES	211,922.00	4,140.00	216,623.26	0.00	(4,701.26)	102.22
590-000-628.000	SEWER OMR FEES	445,754.00	37,257.39	375,109.38	0.00	70,644.62	84.15
590-000-629.000	SEWER USAGE FEES PER 1K GALLONS	577,235.00	49,056.39	464,026.28	0.00	113,208.72	80.39
590-000-636.000	SEWER CONNECTIONS	1,000.00	0.00	0.00	0.00	1,000.00	0.00
590-000-662.000	SEWER SERVICE PENALTIES	25,600.00	1,437.84	17,019.01	0.00	8,580.99	66.48
590-000-664.000	INTEREST & DIVIDENDS	17,580.00	1,760.77	21,551.07	0.00	(3,971.07)	122.59

Fund 590 - WASTEWATER TREATMENT:

TOTAL REVENUES		1,279,091.00	93,652.39	1,094,329.00	0.00	184,762.00	85.56
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EXPENDITURE REPORT

PERIOD ENDING 11/30/2025

% Fiscal Year Completed: 91.51

GL NUMBER	DESCRIPTION	2025 AMENDED BUDGET	ACTIVITY FOR MONTH 11/30/25 INCR (DECR)	YTD BALANCE 11/30/2025 NORM (ABNORM)	ENCUMBERED YEAR-TO-DATE	UNENCUMBERED BALANCE	% BDGT USED
Fund 590 - WASTEWATER TREATMENT							
001 - ADMINISTRATION		242,271.00	10,516.07	204,452.43	0.00	37,818.57	84.39
002 - TREATMENT AND PUMPING		423,346.00	17,959.98	269,655.98	7,212.85	146,477.17	65.40
003 - COLLECTIONS		127,691.00	2,305.50	27,834.12	0.00	99,856.88	21.80
004 - MAINTENANCE		211,875.00	11,483.69	159,384.61	0.00	52,490.39	75.23

Fund 590 - WASTEWATER TREATMENT:

TOTAL EXPENDITURES

1,005,183.00	42,265.24	661,327.14	7,212.85	336,643.01	66.51
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REVENUE REPORT

PERIOD ENDING 11/30/2025

% Fiscal Year Completed: 91.51

ACTIVITY FOR		YTD BALANCE	ENCUMBERED	UNENCUMBERED	% BDT
2025	MONTH 11/30/25	11/30/2025	YEAR-TO-DATE	BALANCE	USED
AMENDED BUDGET	INCR (DECR)	NORM (ABNORM)			

GL NUMBER	DESCRIPTION	2025	MONTH 11/30/25	YTD BALANCE	ENCUMBERED	UNENCUMBERED	% BDT
		AMENDED BUDGET	INCR (DECR)	11/30/2025	YEAR-TO-DATE	BALANCE	USED
Fund 591 - WATER SYSTEM							
591-000-545.000	STATE GRANT - TMF LSLR	20,529.00	0.00	19,947.00	0.00	582.00	97.16
591-000-628.000	WATER OMR FEES	381,072.00	32,278.47	353,798.97	0.00	27,273.03	92.84
591-000-629.000	WATER USAGE FEES PER 1000 GALLONS	414,022.00	33,697.52	313,624.52	0.00	100,397.48	75.75
591-000-636.000	CONNECTIONS	2,000.00	0.00	0.00	0.00	2,000.00	0.00
591-000-646.000	BULK WATER SALES REVENUE	4,200.00	154.50	4,773.50	0.00	(573.50)	113.65
591-000-662.000	SERVICE PENALTIES	20,000.00	957.82	11,871.16	0.00	8,128.84	59.36
591-000-664.000	INTEREST & DIVIDENDS	25,000.00	2,077.97	29,589.45	0.00	(4,589.45)	118.36
591-000-665.000	BUILDING LEASE REVENUES	55,145.00	0.00	55,145.00	0.00	0.00	100.00
591-000-671.000	MISC. REIMBURSEMENTS	6,000.00	75.00	1,264.00	0.00	4,736.00	21.07

Fund 591 - WATER SYSTEM:

TOTAL REVENUES	927,968.00	69,241.28	790,013.60	0.00	137,954.40	85.13
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EXPENDITURE REPORT
 PERIOD ENDING 11/30/2025
 % Fiscal Year Completed: 91.51

GL NUMBER	DESCRIPTION	2025 AMENDED BUDGET	ACTIVITY FOR MONTH 11/30/25 INCR (DECR)	YTD BALANCE 11/30/2025 NORM (ABNORM)	ENCUMBERED YEAR-TO-DATE	UNENCUMBERED BALANCE	% BDGT USED
Fund 591 - WATER SYSTEM							
001 - ADMINISTRATION		212,807.00	12,327.07	178,721.88	0.00	34,085.12	83.98
002 - TREATMENT AND PUMPING		272,811.00	3,508.70	126,608.49	500.00	145,702.51	46.59
003 - COLLECTIONS		369,029.00	15,689.49	117,325.38	2,100.00	249,603.62	32.36
004 - MAINTENANCE		24,034.00	73.93	7,501.15	0.00	16,532.85	31.21
013 - TMF - ISLR GRANT		20,529.00	0.00	20,782.47	0.00	(253.47)	101.23

Fund 591 - WATER SYSTEM:

TOTAL EXPENDITURES

899,210.00	31,599.19	450,939.37	2,600.00	445,670.63	50.44
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User: NAN

PERIOD ENDING 11/30/2025

DB: Cass City

% Fiscal Year Completed: 91.51

ACTIVITY FOR

2025 MONTH 11/30/25

GL NUMBER DESCRIPTION

AMENDED BUDGET

INCR (DECR)

YTD BALANCE
11/30/2025
NORM (ABNORM)ENCUMBERED
YEAR-TO-DATEUNENCUMBERED
BALANCE% BDGT
USED

Fund 651 - MOTOR VEHICLE & EQUIPMENT

651-000-654.000 DPW CONTRACTING REVENUES
 651-000-664.000 INTEREST & DIVIDENDS
 651-000-670.000 INTERDEPARTMENT RENTALS
 651-000-671.000 MISC REIMBURSEMENTS
 651-000-673.000 SALE OF ASSETS
 651-000-699.000 TRANSFER FROM FUND BALANCE

1,607.00 0.00 138.96 0.00 1,468.04 8.65
 10,400.00 582.28 9,270.93 0.00 1,129.07 89.14
 453,149.00 42,465.77 320,768.66 0.00 132,380.34 70.79
 416.00 0.00 0.00 0.00 416.00 0.00
 14,080.00 12,250.00 26,269.50 0.00 (12,189.50) 186.57
 132,391.00 0.00 0.00 0.00 132,391.00 0.00

Fund 651 - MOTOR VEHICLE & EQUIPMENT:

TOTAL REVENUES

612,043.00 55,298.05 356,448.05 0.00 255,594.95 58.24

TOTAL REVENUES - ALL FUNDS

6,407,116.00 284,815.65 4,961,314.05 0.00 1,445,801.95 77.43

EXPENDITURE REPORT

PERIOD ENDING 11/30/2025

% Fiscal Year Completed: 91.51

ACTIVITY FOR
MONTH 11/30/25
INCR (DECR)

YTD BALANCE
11/30/2025

NORM (ABNORM)

UNENCUMBERED
BALANCE

ENCUMBERED
YEAR-TO-DATE

% BDGT
USED

GL NUMBER	DESCRIPTION	AMENDED BUDGET	2025	MONTH 11/30/25	INCR (DECR)	YTD BALANCE 11/30/2025 NORM (ABNORM)	ENCUMBERED YEAR-TO-DATE	UNENCUMBERED BALANCE	% BDGT USED
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Fund 651 - MOTOR VEHICLE & EQUIPMENT

001 - ADMINISTRATION

611,875.00	5,125.54	471,986.79	15,135.50	124,752.71	79.61
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Fund 651 - MOTOR VEHICLE & EQUIPMENT:

TOTAL EXPENDITURES

611,875.00	5,125.54	471,986.79	15,135.50	124,752.71	79.61
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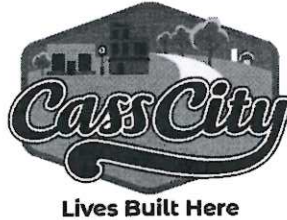
TOTAL EXPENDITURES - ALL FUNDS

5,987,734.00	289,264.97	4,113,874.38	215,051.99	1,658,807.63	72.30
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GL NUMBER	DESCRIPTION	2025 AMENDED BUDGET	ACTIVITY FOR MONTH 11/30/25 INCR (DECR)	YTD BALANCE 11/30/2025 NORM (ABNORM)	ENCUMBERED YEAR-TO-DATE	UNENCUMBERED BALANCE	% BDGT USED
Fund 101 - GENERAL FUND							
Fund 101 - GENERAL FUND:							
TOTAL REVENUES		2,143,428.00	27,784.88	1,733,866.94	0.00	409,561.06	80.89
TOTAL EXPENDITURES		2,084,723.00	136,287.01	1,698,332.80	2,896.62	383,493.58	81.60
NET OF REVENUES & EXPENDITURES		58,705.00	(108,502.13)	35,534.14	(2,896.62)	26,067.48	
Fund 202 - MAJOR STREET							
Fund 202 - MAJOR STREET:							
TOTAL REVENUES		458,711.00	27,606.80	365,691.04	0.00	93,019.96	79.72
TOTAL EXPENDITURES		400,868.00	18,671.96	189,887.63	9,274.64	201,705.73	49.68
NET OF REVENUES & EXPENDITURES		57,843.00	8,934.84	175,803.41	(9,274.64)	(108,685.77)	
Fund 203 - LOCAL STREET							
Fund 203 - LOCAL STREET:							
TOTAL REVENUES		864,254.00	11,121.85	500,622.26	0.00	363,631.74	57.93
TOTAL EXPENDITURES		864,254.00	52,768.75	550,826.86	175,012.38	138,414.76	83.98
NET OF REVENUES & EXPENDITURES		0.00	(41,646.90)	(50,204.60)	(175,012.38)	225,216.98	
Fund 244 - ECONOMIC DEVELOPMENT							
Fund 244 - ECONOMIC DEVELOPMENT:							
TOTAL REVENUES		51,527.00	19.20	50,876.68	0.00	650.32	98.74
TOTAL EXPENDITURES		51,527.00	1,125.18	46,449.73	0.00	5,077.27	90.15
NET OF REVENUES & EXPENDITURES		0.00	(1,105.98)	4,426.95	0.00	(4,426.95)	
Fund 408 - WATER RECREATION FUND							
Fund 408 - WATER RECREATION FUND:							
TOTAL REVENUES		69,574.00	91.20	69,466.48	0.00	107.52	99.85
TOTAL EXPENDITURES		69,574.00	1,422.10	44,104.06	2,920.00	22,549.94	67.59
NET OF REVENUES & EXPENDITURES		0.00	(1,330.90)	25,362.42	(2,920.00)	(22,442.42)	
Fund 590 - WASTEWATER TREATMENT							
Fund 590 - WASTEWATER TREATMENT:							
TOTAL REVENUES		1,279,091.00	93,652.39	1,094,329.00	0.00	184,762.00	85.56
TOTAL EXPENDITURES		1,005,183.00	42,265.24	661,327.14	7,212.85	336,643.01	66.51
NET OF REVENUES & EXPENDITURES		273,908.00	51,387.15	433,001.86	(7,212.85)	(151,881.01)	
Fund 591 - WATER SYSTEM							
Fund 591 - WATER SYSTEM:							
TOTAL REVENUES		927,968.00	69,241.28	790,013.60	0.00	137,954.40	85.13
TOTAL EXPENDITURES		899,210.00	31,599.19	450,939.37	2,600.00	445,670.63	50.44
NET OF REVENUES & EXPENDITURES		28,758.00	37,642.09	339,074.23	(2,600.00)	(307,716.23)	
Fund 651 - MOTOR VEHICLE & EQUIPMENT							
Fund 651 - MOTOR VEHICLE & EQUIPMENT:							
TOTAL REVENUES		612,043.00	55,298.05	356,448.05	0.00	255,594.95	58.24
TOTAL EXPENDITURES		611,875.00	5,125.54	471,986.79	15,135.50	124,752.71	79.61
NET OF REVENUES & EXPENDITURES		168.00	50,172.51	(115,538.74)	(15,135.50)	130,842.24	

PERIOD ENDING 11/30/2025

GL NUMBER	DESCRIPTION	2025 AMENDED BUDGET	ACTIVITY FOR MONTH 11/30/25		YTD BALANCE 11/30/2025 NORM (ABNORM)	ENCUMBERED YEAR-TO-DATE	UNENCUMBERED BALANCE	% BDC USED
			INCR (DECR)					
	TOTAL REVENUES - ALL FUNDS	6,407,116.00	284,815.65		4,961,314.05	0.00	1,445,801.95	77.43
	TOTAL EXPENDITURES - ALL FUNDS	5,987,734.00	289,264.97		4,113,874.38	215,051.99	1,658,807.63	72.30
	NET OF REVENUES & EXPENDITURES	419,382.00	(4,449.32)		847,439.67	(215,051.99)	(213,005.68)	



To: Village President and Council

From: Nanette Walsh, Clerk/Treasurer

Date: December 15, 2025

**RE: Fourth Quarter, 2025 Amendment to the Village of Cass City
2025 Financial Budget**

As we have reached the Fourth (and Final) Quarter in the Village of Cass City's fiscal year, it is appropriate to analyze and amend our budget, focusing on.

General Fund (101)

- Increase Interest Income
- De-obligate North Alley Storm Sewer, Roll into 2026
- Decrease Pool and Parks Expense
- Realign expenses to current activity

Major Streets (202)

- Increase Interest Income
- Realign expenses to current activity

Local Streets (203)

- De-obligate North Alley Street Work, Roll into 2026
- Realign expenses to current activity

Economic Development Corp (244)

- Realign expenses to current activity

Downtown Development Authority (248)

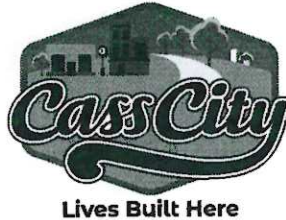
- Increase Interest Income
- Realign expenses to current activity

WWTP (590)

- Increase Interest Income
- Increase Miscellaneous Revenues
- Realign Salaries & Wages
- Realign expenses to current activity

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**



Water (591)

- Realign Water Usage Fees to actual billings
- Increase Interest Income
- Increase Bulk Water Sales Income
- Realign expenses to current activity

Motor Vehicle Fund (651)

- Increase in Sales of Assets Income
- Realign expenses to current activity

Therefore, we request the following:

MOTION: Approve Fourth Quarter 2025 Amendment of the 2025 Village of Cass City Financial Budget.

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

12/15/2025

VILLAGE OF CASS CITY
FOURTH QUARTER 2025 BUDGET AMENDMENT 4
 FOR THE PERIOD ENDING 12/31/2025

Fourth Qtr 2025

FUND: GENERAL FUND		2025 THIRD QTR	YTD BALANCE	ADD OR SUBTRACT	2025 FOURTH QTR
GL NUMBER	DESCRIPTION	AMENDED BUDGET	12/10/2025	FROM BUDGET	AMENDED BUDGET
Fund 101 - GENERAL FUND					
101-000-402.000	REAL PROPERTY TAXES	677,990.00	676,912.11		677,990.00
101-000-403.000	REAL PROPERTY TAX - LANDFILL	0.00	0.00		0.00
101-000-404.000	REAL PROPERTY TX-PA359 (PROMOTIONS)	37,000.00	37,648.64	650.00	37,650.00
101-000-405.000	SPECIAL ASSESSMENT REVENUES	71,200.00	0.00		71,200.00
101-000-410.000	PERSONAL PROPERTY TAXES	78,748.00	78,747.10		78,748.00
101-000-410.100	LOCAL COMM STABILIZATION PPT REIMBURSE	0.00	0.00		0.00
101-000-417.000	PERSONAL PROP TAX - LANDFILL	0.00	0.00		0.00
101-000-418.000	PER PROP TAX-PA 359 (PROMOTIONS)	4,381.00	4,380.27		4,381.00
101-000-420.000	DELINQUENT PERSONAL TAX COLLECTIONS	0.00	0.00		0.00
101-000-441.100	PPT LOCAL STABILIZATION FUNDS	0.00	0.00		0.00
101-000-445.000	PENALTIES & INTEREST TAXES	262.00	1,448.41	1,200.00	1,462.00
101-000-447.000	COLLECTION FEES TAXES	11,000.00	11,310.03	311.00	11,311.00
101-000-451.000	LIQUOR LICENSE FEES	2,527.00	2,526.70		2,527.00
101-000-501.000	FEDERAL GRANT	0.00	0.00		0.00
101-000-528.000	OTHER FEDERAL GRANTS - CARES ACT	0.00	0.00		0.00
101-000-528.100	OTHER FEDERAL, CARES ACT, PSPHPR	0.00	0.00		0.00
101-000-543.000	STATE GRANT-PA 302 FUNDS	4,043.00	2,300.10		4,043.00
101-000-544.000	STATE GRANT - RRC MARKETING/BRANDING	0.00	0.00		0.00
101-000-569.000	OTHER STATE GRANTS	514.00	513.96		514.00
101-000-573.000	LOCAL COMM STABILIZATION SHARE (LCAS)	165,000.00	153,827.34		165,000.00
101-000-574.000	STATE SHARED REVENUE	328,786.00	182,256.00		328,786.00
101-000-575.000	STATE SHARED REV, EVIP	61,791.00	42,016.00		61,791.00
101-000-576.000	STATE SHARED REV, PUBLIC SAFETY	0.00	6.45	7.00	7.00
101-000-580.000	CONTRIBUTIONS FROM TUSCOLA COUNTY	0.00	0.00		0.00
101-000-581.000	REVENUES, CCPS: SCHOOL RESOURCE OFFICER	70,000.00	48,799.81		70,000.00
101-000-582.000	REVENUES, MCOLES GRANT, CPE/TRAINING	6,000.00	6,000.00		6,000.00
101-000-584.000	RESTITUTION FUNDS, CCPD	21.00	20.74		21.00
101-000-585.000	OTHER GRANTS, CCPD	0.00	0.00		0.00
101-000-607.000	CABLE FRANCHISE FEES	30,000.00	20,960.16		30,000.00
101-000-608.000	ZONING PERMIT FEES	5,000.00	975.00		5,000.00
101-000-609.000	RENTAL REGISTRATION FEES	1,000.00	140.00		1,000.00
101-000-625.000	MISCELLANEOUS REVENUES	2,800.00	802.12		2,800.00
101-000-626.000	MEDICAL MARIJUANA ANNUAL PERMIT FEE	0.00	0.00		0.00
101-000-640.000	REFUSE FEES	177,797.00	149,712.18		177,797.00
101-000-650.000	SWIM SHOP REVENUES	0.00	0.00		0.00
101-000-651.000	SWIMMING FEES	63,613.00	63,614.75	2.00	63,615.00
101-000-652.000	ARTS / CRAFTS FEES	23,623.00	23,622.14		23,623.00
101-000-653.000	OTHER RECREATION FEES	5,800.00	4,170.00		5,800.00
101-000-654.000	P & R CONTRACTING REVENUES	0.00	0.00		0.00
101-000-655.000	ORDINANCE FINES	1,500.00	1,033.17		1,500.00
101-000-662.000	REFUSE PENALTIES	3,976.00	2,975.36		3,976.00
101-000-663.000	GF, INSURANCE PROCEEDS	0.00	0.00		0.00
101-000-664.000	INTEREST & DIVIDENDS	15,000.00	10,798.92		15,000.00
101-000-671.000	MISCELLANEOUS REIMBURSEMENT	5,000.00	3,730.34		5,000.00
101-000-672.000	SALE OF LAND, PROCEEDS TO PARKS	0.00	0.00		0.00
101-000-673.000	SALE OF ASSETS, SPRING AUCTION	0.00	0.00		0.00
101-000-674.000	POOL DONATIONS/SPONSORSHIPS	5,500.00	300.00		5,500.00
101-000-675.000	DONATIONS FROM PUBLIC & PRIVATE	10,000.00	3,150.00		10,000.00
101-000-676.000	DOG PARK DONATIONS	0.00	0.00		0.00
101-000-678.000	DONATIONS, MUSIC IN THE PARK	3,545.00	3,545.00		3,545.00
101-000-679.000	REVENUES, DTE ESCROW	0.00	0.00		0.00
101-000-692.000	LEASE PROCEEDS	0.00	0.00		0.00
101-000-694.000	OVER/SHORT CASH	0.00	0.00		0.00
101-000-699.000	TRANSFERS IN, ADMIN CHRQ	211,811.00	211,811.00		211,811.00
101-000-699.100	TRANSFER IN FROM FUND BALANCE	48,000.00	0.00		48,000.00
101-000-699.200	TRANSFER IN FROM FB, POLICE	0.00	0.00		0.00
101-000-699.300	TRANSFER IN FROM FB, COMM PROMO	8,000.00	0.00		8,000.00
101-000-699.400	TRANSFER IN FROM FB, DOG PARK	2,200.00	0.00		2,200.00
Net - Dept 000		2,143,428.00	1,750,053.80	2,170.00	2,145,598.00

FUND: GENERAL FUND		2025 THIRD QTR	YTD BALANCE	ADD OR SUBTRACT	2025 FOURTH QTR
GL NUMBER	DESCRIPTION	AMENDED BUDGET	12/10/2025	FROM BUDGET	AMENDED BUDGET
Dept 101 - COUNCIL					
101-101-703.000	COUNCIL SALARIES	9,640.00	7,230.00		9,640.00
101-101-740.000	SUPPLIES	520.00	64.27		520.00
101-101-807.000	MEMBERSHIP/DUES	0.00	0.00		0.00
101-101-860.000	TRAVEL/MEALS/LODGING	1,248.00	0.00		1,248.00
101-101-960.000	PROFESSIONAL DEVELOPMENT	2,600.00	1,800.00		2,600.00
Total Dept 101 - COUNCIL		14,008.00	9,094.27	-	14,008.00
Dept 172 - ADMINISTRATIVE					
101-172-706.000	SALARIES & WAGES	101,663.00	94,540.94		101,663.00
101-172-714.000	FRINGE BENFITS	30,949.00	29,543.75		30,949.00
101-172-715.000	FICA/MEDICARE	8,010.00	7,308.13		8,010.00
101-172-722.000	RETIREMENT	10,166.00	9,458.56		10,166.00
101-172-726.000	CAR/VEHICLE ALLOWANCE	4,200.00	4,098.49		4,200.00
101-172-740.000	SUPPLIES	1,000.00	829.89		1,000.00
101-172-800.000	ADMINISTRATION CONTRACTED SERVICES	0.00	0.00		0.00
101-172-807.000	MEMBERSHIPS & DUES	1,050.00	1,015.00		1,050.00
101-172-853.000	COMMUNICATIONS/DIGITAL	2,442.00	2,280.00		2,442.00
101-172-860.000	TRAVEL/MEALS/LODGING	2,000.00	2,227.84	250.00	2,250.00
101-172-874.000	RETIREE'S FRINGE BENEFITS	1,518.00	1,514.00		1,518.00
101-172-943.000	EQUIPMENT RENTAL	0.00	0.00		0.00
101-172-960.000	PROFESSIONAL DEVELOPMENT	2,000.00	710.00	(250.00)	1,750.00
101-172-977.000	EQUIPMENT, UNDER \$5,000	1,000.00	611.21		1,000.00
Total Dept 172 - ADMINISTRATIVE		165,998.00	154,137.81	-	165,998.00
Dept 215 - CLERK STAFF					
101-215-706.000	SALARIES & WAGES	116,350.00	92,722.27	(5,000.00)	111,350.00
101-215-707.000	SALARIES & WAGES - PART-TIME	19,415.00	17,252.99		19,415.00
101-215-714.000	FRINGE BENFITS	39,697.00	42,907.21	5,000.00	44,697.00
101-215-715.000	FICA/MEDICARE	8,886.00	8,236.84		8,886.00
101-215-722.000	RETIREMENT	11,635.00	9,272.14		11,635.00
101-215-853.000	COMMUNICATIONS	1,500.00	1,440.00		1,500.00
101-215-860.000	TRAVEL/MEALS/LODGING	860.00	159.60	(250.00)	610.00
101-215-960.000	CLERK STAFF PROFESSIONAL DEV.	650.00	668.00	250.00	900.00
101-215-977.000	EQUIPMENT UNDER \$5000	4,050.00	3,060.98		4,050.00
Total Dept 215 - CLERK STAFF		203,043.00	175,720.03	-	203,043.00
Dept 223 - FINANCE					
101-223-807.000	AUDIT FEES	17,800.00	17,800.00		17,800.00
101-223-808.000	CPA SERVICES	2,700.00	1,140.00	(1,500.00)	1,200.00
101-223-809.000	FINANCIAL SOFTWARE/SUPPORT	3,958.00	3,958.00		3,958.00
Total Dept 223 - FINANCE		24,458.00	22,898.00	(1,500.00)	22,958.00
Dept 261 - GENERAL GOVERNMENT					
101-261-740.000	SUPPLIES	7,284.00	5,883.19		7,284.00
101-261-741.000	POSTAGE	11,783.00	12,375.30	600.00	12,383.00
101-261-807.000	MEMBERSHIPS/DUES	3,356.00	3,242.00		3,356.00
101-261-826.000	LEGAL FEES	19,900.00	14,540.00		19,900.00
101-261-827.000	INSURANCE & BONDS	16,068.00	20,746.02	5,000.00	21,068.00
101-261-853.000	TELEPHONE	5,235.00	5,156.74		5,235.00
101-261-900.000	PRINTING & PUBLISHING	6,427.00	3,282.50		6,427.00
101-261-933.000	MAINTENANCE CONTRACTS EQUIPMENT	40,425.00	39,089.55	1,500.00	41,925.00
101-261-956.000	MISC EXPENSE BANK/PENSION CHG	1,205.00	788.42		1,205.00
101-261-965.000	TAXES ABATED	2,920.00	2,901.93		2,920.00
101-261-970.100	CAPITAL OUTLAY, GIS SYSTEM	0.00	0.00		0.00
101-261-977.000	EQUIPMENT UNDER \$ 5K	821.00	35.00		821.00
101-261-991.000	EQUIP LEASE PRINCIPAL PAYMENT	2,041.00	1,210.00		2,041.00
101-261-996.000	EQUIP LEASE INTEREST EXPENSE	3,773.00	3,135.00		3,773.00
Total Dept 261 - GENERAL GOVERNMENT		121,238.00	112,385.65	7,100.00	128,338.00
Dept 262 - ELECTIONS					
101-262-703.000	ELECTION SALARIES	107.00	0.00		107.00
101-262-900.000	ELECTION PRINTING	0.00	0.00		0.00
Total Dept 262 - ELECTIONS		107.00	0.00	-	107.00

FUND: GENERAL FUND		2025 THIRD QTR	YTD BALANCE	ADD OR SUBTRACT	2025 FOURTH QTR
GL NUMBER	DESCRIPTION	AMENDED BUDGET	12/10/2025	FROM BUDGET	AMENDED BUDGET
Dept 265 - BUILDINGS & GROUNDS					
101-265-706.000	SALARIES & WAGES	5,678.00	3,511.79		5,678.00
101-265-707.000	SALARIES & WAGES - PART-TIME	12,318.00	12,641.16	1,200.00	13,518.00
101-265-714.000	FRINGE BENFITS	3,178.00	2,109.43		3,178.00
101-265-715.000	FICA/MEDICARE	1,172.00	1,158.51		1,172.00
101-265-722.000	RETIREMENT	417.00	335.87		417.00
101-265-740.000	SUPPLIES	1,500.00	995.28		1,500.00
101-265-800.000	CONTRACTED SERVICES	5,000.00	4,529.14		5,000.00
101-265-920.000	UTILITIES	5,708.00	2,721.15	(1,200.00)	4,508.00
101-265-933.000	REPAIR AND MAINTENANCE	2,340.00	522.43		2,340.00
101-265-943.000	EQUIPMENT RENTAL	702.00	376.37		702.00
101-265-970.000	CAPITAL OUTLAY	0.00	0.00		0.00
Total Dept 265 - BUILDINGS & GROUNDS		38,013.00	28,901.13	-	38,013.00
Dept 291 - COMMUNITY PROMOTION (PA 359)					
101-291-706.000	SALARIES & WAGES	9,812.00	7,788.53		9,812.00
101-291-707.000	SALARIES & WAGES - PART-TIME	1,410.00	1,364.96		1,410.00
101-291-714.000	FRINGE BENFITS	2,076.00	578.41		2,076.00
101-291-715.000	FICA/MEDICARE	1,275.00	691.57		1,275.00
101-291-722.000	RETIREMENT	981.00	159.07		981.00
101-291-740.000	OPERATING SUPPLIES	4,000.00	3,019.94		4,000.00
101-291-741.000	POSTAGE	260.00	0.00		260.00
101-291-800.000	CONTRACTED SERVICES	11,000.00	12,614.82	2,500.00	13,500.00
101-291-807.000	MEMBERSHIPS & DUES	550.00	462.70		550.00
101-291-853.000	TELEPHONE EXPENSE	0.00	0.00		0.00
101-291-880.000	COMMUNITY PROMOTION	0.00	0.00		0.00
101-291-881.000	MARKETING/STRATEGIC PLANNING	6,000.00	4,869.23		6,000.00
101-291-900.000	PRINTING AND PUBLISHING	2,600.00	2,381.36		2,600.00
101-291-943.000	EQUIPMENT RENTAL	4,680.00	1,101.90		4,680.00
101-291-960.000	PROFESSIONAL DEVELOPMENT	0.00	0.00		0.00
101-291-965.000	TUSCOLA COUNTY EDC	6,500.00	6,500.00		6,500.00
101-291-970.000	CAPITAL OUTLAY	0.00	0.00		0.00
101-291-977.000	EQUIPMENT UNDER 5K	0.00	0.00		0.00
Total Dept 291 - COMMUNITY PROMOTION (PA 359)		51,144.00	41,532.49	2,500.00	53,644.00
Dept 301 - POLICE DEPARTMENT					
101-301-706.000	SALARIES & WAGES	308,331.00	308,484.90	10,000.00	318,331.00
101-301-707.000	SALARIES & WAGES - PART-TIME	59,129.00	55,470.75	10,000.00	69,129.00
101-301-708.000	SALARIES, S.R.O.	63,960.00	36,522.45	(20,500.00)	43,460.00
101-301-714.000	FRINGE BENFITS	91,848.00	71,815.13		91,848.00
101-301-715.000	FICA/MEDICARE	32,498.00	30,409.45		32,498.00
101-301-722.000	RETIREMENT	37,229.00	30,412.12		37,229.00
101-301-740.000	OPERATING SUPPLIES	2,142.00	2,018.38	500.00	2,642.00
101-301-768.000	UNIFORMS	3,000.00	1,816.81		3,000.00
101-301-800.000	ADMINISTRATION CONTRACTED SERVICES	3,000.00	1,392.00		3,000.00
101-301-807.000	MEMBERSHIP & DEVELOPMENT	400.00	260.00		400.00
101-301-827.000	INSURANCE & BONDS	0.00	0.00		0.00
101-301-851.000	RADIO MAINTENANCE	250.00	101.74		250.00
101-301-853.000	COMMUNICATIONS	9,488.00	8,735.56		9,488.00
101-301-860.000	TRAVEL/MEALS/LODGING	2,500.00	1,345.28		2,500.00
101-301-933.000	EQUIPMENT MAINTENANCE	1,000.00	0.00		1,000.00
101-301-943.000	EQUIPMENT RENTAL POLICE	72,197.00	68,166.12		72,197.00
101-301-956.000	GRANT EXPENSES, OTHER EXPENSES	0.00	0.00		0.00
101-301-960.000	PROFESSIONAL DEVELOPMENT	3,500.00	2,350.00		3,500.00
101-301-960.100	PA 302 TRAINING FUND	1,400.00	1,230.36		1,400.00
101-301-960.200	PA 1 MCOLES CPE/TRAINING	6,000.00	5,098.35		6,000.00
101-301-970.000	CAPITAL OUTLAY	0.00	0.00		0.00
101-301-977.000	EQUIPMENT UNDER \$5000	0.00	0.00		0.00
Total Dept 301 - POLICE DEPARTMENT		697,872.00	625,629.40	-	697,872.00
Dept 315 - CRIME & SAFETY					
101-315-701.000	CROSSING GUARDS	17,300.00	17,293.66		17,300.00
Total Dept 315 - CRIME & SAFETY		17,300.00	17,293.66	-	17,300.00

FUND: GENERAL FUND		2025 THIRD QTR	YTD BALANCE	ADD OR SUBTRACT	2025 FOURTH QTR
GL NUMBER	DESCRIPTION	AMENDED BUDGET	12/10/2025	FROM BUDGET	AMENDED BUDGET
Dept 440 - MISC GOVERNMENT					
101-440-965.000	TRANSFER TO OTHERS (DDA/EDC)	13,500.00	13,500.00		13,500.00
Total Dept 440 - MISC GOVERNMENT		13,500.00	13,500.00	-	13,500.00
Dept 441 - PUBLIC WORKS					
101-441-706.000	SALARIES & WAGES	2,661.00	245.85		2,661.00
101-441-707.000	SALARIES & WAGES - PART-TIME	2,106.00	1,684.10		2,106.00
101-441-714.000	FRINGE BENFITS	1,350.00	130.97		1,350.00
101-441-715.000	FICA/MEDICARE	319.00	145.99		319.00
101-441-722.000	RETIREMENT	280.00	24.30		280.00
101-441-740.000	SUPPLIES	1,950.00	436.47		1,950.00
101-441-800.000	CONTRACTED SERVICES	0.00	0.00		0.00
101-441-802.000	VACANT LOT CLEARANCE	0.00	0.00		0.00
101-441-926.000	STREET LIGHTING	0.00	0.00		0.00
101-441-943.000	EQUIPMENT RENTAL	4,712.00	4,325.33		4,712.00
101-441-945.000	BUILDING LEASE FEE	2,625.00	2,625.00		2,625.00
101-441-960.000	PROFESSIONAL DEVELOPMENT	0.00	0.00		0.00
101-441-970.000	CAPITAL OUTLAY	71,200.00	0.00	(71,200.00)	0.00
Total Dept 441 - PUBLIC WORKS		87,203.00	9,618.01	(71,200.00)	16,003.00
Dept 520 - SOLID WASTE DISPOSAL					
101-520-706.000	SALARIES & WAGES	0.00	0.00		0.00
101-520-707.000	SALARIES & WAGES - PART-TIME	0.00	0.00		0.00
101-520-714.000	FRINGE BENFITS	0.00	0.00		0.00
101-520-715.000	FICA/MEDICARE	0.00	0.00		0.00
101-520-722.000	RETIREMENT	0.00	0.00		0.00
101-520-740.000	OPERATING SUPPLIES	0.00	0.00		0.00
101-520-800.100	CONTRACTED SERV, LANDFILL MT/ENGINEERING	0.00	0.00		0.00
101-520-801.000	CONTRACTED SERV - REFUSE/RECYC CONTRACT	177,797.00	162,364.43		177,797.00
101-520-802.000	TESTING LANDFILL, WWTP LAB SERV	0.00	0.00		0.00
101-520-943.000	EQUIPMENT RENTAL	0.00	0.00		0.00
Total Dept 520 - SOLID WASTE DISPOSAL		177,797.00	162,364.43	-	177,797.00
Dept 722 - PLANNING AND ZONING					
101-722-706.000	SALARIES & WAGES	43,506.00	30,373.78		43,506.00
101-722-707.000	SALARIES & WAGES - PART-TIME	0.00	0.00		0.00
101-722-714.000	FRINGE BENFITS	4,536.00	839.53		4,536.00
101-722-715.000	FICA/MEDICARE	3,398.00	2,323.61		3,398.00
101-722-722.000	RETIREMENT	4,400.00	3,037.31		4,400.00
101-722-740.000	SUPPLIES	1,218.00	1,257.87	250.00	1,468.00
101-722-800.000	CONTRACTED SERVICES	13,400.00	2,150.00	(6,000.00)	7,400.00
101-722-801.000	CONTRACTUAL, RENTAL INSPECTIONS	0.00	262.65		0.00
101-722-807.000	MEMBERSHIP & DUES	234.00	0.00		234.00
101-722-860.000	TRAVEL/MEALS/LODGING	0.00	0.00		0.00
101-722-960.000	PROFESSIONAL DEVELOPMENT	1,040.00	683.57		1,040.00
Total Dept 722 - PLANNING AND ZONING		71,732.00	40,928.32	(5,750.00)	65,982.00
Dept 752 - SWIMMING POOL					
101-752-706.000	SALARIES & WAGES	7,276.00	4,023.93		7,276.00
101-752-707.000	SALARIES & WAGES - PART-TIME	59,388.00	56,709.81		59,388.00
101-752-714.000	FRINGE BENFITS	3,430.00	3,970.62	750.00	4,180.00
101-752-715.000	FICA/MEDICARE	6,838.00	4,626.41	(750.00)	6,088.00
101-752-722.000	RETIREMENT	728.00	388.89		728.00
101-752-740.000	OPERATING SUPPLIES	5,000.00	3,032.51		5,000.00
101-752-743.000	CHEMICALS	22,000.00	21,716.75		22,000.00
101-752-800.000	CONTRACTED SERVICES	3,200.00	2,826.46		3,200.00
101-752-827.000	INSURANCE & BONDS	338.00	0.00		338.00
101-752-853.000	TELEPHONE	520.00	169.88		520.00
101-752-900.000	PRINTING & PUBLISHING	572.00	0.00		572.00
101-752-920.000	UTILITIES	16,512.00	14,817.58	(10,000.00)	6,512.00
101-752-933.000	REPAIR & MAINTENANCE	3,425.00	1,902.18		3,425.00
101-752-943.000	EQUIPMENT RENTAL	1,545.00	1,061.30		1,545.00
101-752-970.000	CAPITAL OUTLAY	0.00	0.00		0.00
Total Dept 752 - SWIMMING POOL		130,772.00	115,246.32	(10,000.00)	120,772.00

FUND: GENERAL FUND		2025 THIRD QTR	YTD BALANCE	ADD OR SUBTRACT	2025 FOURTH QTR
GL NUMBER	DESCRIPTION	AMENDED BUDGET	12/10/2025	FROM BUDGET	AMENDED BUDGET
Dept 754 - PARKS DEPARTMENT					
101-754-706.000	SALARIES & WAGES	72,179.00	51,579.28	(21,000.00)	51,179.00
101-754-707.000	SALARIES & WAGES - PART-TIME	30,594.00	31,144.44	1,000.00	31,594.00
101-754-714.000	FRINGE BENFITS	45,909.00	42,389.35		45,909.00
101-754-715.000	FICA/MEDICARE	6,287.00	6,186.47		6,287.00
101-754-722.000	RETIREMENT	8,218.00	5,025.48		8,218.00
101-754-740.000	SUPPLIES	12,783.00	12,056.40		12,783.00
101-754-778.000	EXPENSES, MUSIC IN THE PARK	3,850.00	3,789.47		3,850.00
101-754-779.000	EXPENSES, DOG PARK	3,240.00	2,216.00		3,240.00
101-754-800.000	CONTRACTED SERVICES	12,000.00	8,819.96	(2,000.00)	10,000.00
101-754-827.000	INSURANCE & BONDS	614.00	0.00		614.00
101-754-853.000	TELEPHONE	1,352.00	1,070.00		1,352.00
101-754-860.000	TRAVEL/MEALS/LODGING	1,248.00	306.00		1,248.00
101-754-920.000	UTILITIES	5,512.00	5,075.36		5,512.00
101-754-933.000	REPAIR & MAINTENANCE	6,980.00	5,368.28		6,980.00
101-754-943.000	EQUIPMENT RENTAL	34,320.00	37,213.52	5,000.00	39,320.00
101-754-970.000	CAPITAL OUTLAY	0.00	0.00		0.00
101-754-977.000	EQUIPMENT UNDER \$5000	1,600.00	1,107.11		1,600.00
Total Dept 754 - PARKS DEPARTMENT		246,686.00	213,347.12	(17,000.00)	229,686.00

FUND: GENERAL FUND		2025 THIRD QTR	YTD BALANCE	ADD OR SUBTRACT	2025 THIRD QTR
GL NUMBER	DESCRIPTION	AMENDED BUDGET	10/17/2025	FROM BUDGET	AMENDED BUDGET
Dept 758 - RECREATION / DAYCAMP					
101-758-706.000	SALARIES & WAGES	234.00	0.00		234.00
101-758-707.000	SALARIES & WAGES - PART-TIME	17,658.00	17,410.80		17,658.00
101-758-714.000	FRINGE BENFITS	605.00	777.76	500.00	1,105.00
101-758-715.000	FICA/MEDICARE	1,351.00	1,331.93		1,351.00
101-758-722.000	RETIREMENT	23.00	0.00		23.00
101-758-740.000	OTHER RECREATION SUPPLIES	487.00	373.70		487.00
101-758-741.000	ARTS AND CRAFTS SUPPLIES	1,332.00	588.85		1,332.00
101-758-741.100	DAY CAMP SUPPLIES, FIELD TRIPS	1,717.00	1,161.34	(500.00)	1,217.00
101-758-827.000	INSURANCE & BONDS	0.00	0.00		0.00
101-758-853.000	COMMUNICATIONS	445.00	93.12		445.00
101-758-970.000	CAPITAL OUTLAY	0.00	0.00		0.00
101-758-977.000	EQUIPMENT, UNDER 5K	0.00	0.00		0.00
Total Dept 758 - RECREATION DEPARTMENT		23,852.00	21,737.50	-	23,852.00
TOTAL EXPENDITURES		2,084,723.00	1,764,334.14	(95,850.00)	1,988,873.00
Fund 101 - GENERAL FUND:					
TOTAL REVENUES		2,143,428.00	1,750,053.80	2,170.00	2,145,598.00
TOTAL EXPENDITURES		2,084,723.00	1,764,334.14	(95,850.00)	1,988,873.00
NET OF REVENUES & EXPENDITURES		58,705.00	(14,280.34)	98,020.00	156,725.00

FUND: MAJOR STREETS		2025 THIRD QTR	YTD BALANCE	ADD OR SUBTRACT	2025 FOURTH QTR
GL NUMBER	DESCRIPTION	AMENDED BUDGET	12/10/2025	FROM BUDGET	AMENDED BUDGET
Fund 202 - MAJOR STREET					
202-000-402.000	MJ ST REAL PROPERTY TAXES	28,247.00	27,052.86		28,247.00
202-000-410.000	MJ ST PERSONAL PROPERTY TAXES	3,145.00	3,144.98		3,145.00
202-000-420.000	DELINQUENT TAX REVENUE	0.00	0.00		0.00
202-000-441.100	PPT LOCAL STABILIZATION FUNDS	0.00	0.00	-	0.00
202-000-539.000	STATE GRANT, DNR FORESTRY	5,000.00	4,967.50		5,000.00
202-000-546.000	FEDERAL PORTION, S. SEEGER ST	0.00	0.00		0.00
202-000-547.000	MDOT PORTION, S. SEEGER ST	0.00	0.00		0.00
202-000-553.000	MJ ST GAS & WEIGHT	295,864.00	237,171.19		295,864.00
202-000-573.000	LOCAL COMM STABILIZATION SHARE (LCAS)	7,372.00	6,851.61		7,372.00
202-000-607.000	PA 48 METRO ACT, TELECOM RT OF WAY	14,638.00	14,219.56		14,638.00
202-000-664.000	INTEREST & DIVIDENDS	12,280.00	14,121.05	2,200.00	14,480.00
202-000-671.000	MJ ST MISC. REIMBURSEMENT	6,968.00	0.00		6,968.00
202-000-676.000	TRUNK LINE MAINTENANCE CONTRACT	51,576.00	24,540.86		51,577.00
202-000-690.000	MJ ST 1.5 MILLS CO. BRIDGE TAX	33,621.00	33,621.43	1.00	33,621.00
202-000-691.000	APPROPRIATION FROM GENERAL FUND	0.00	0.00		0.00
202-000-699.000	APPROP FROM FUND BALANCE	0.00	0.00		0.00
TOTAL Revenues - Major Street		458,711.00	365,691.04	2,201.00	460,912.00

Expenditures		2025 THIRD QTR	YTD BALANCE	ADD OR SUBTRACT	2025 FOURTH QTR
		AMENDED BUDGET	12/10/2025	FROM BUDGET	AMENDED BUDGET
Dept 463 - STREET MAINTENANCE					
202-463-706.000	SALARIES & WAGES	18,047.00	17,347.23	541.00	18,588.00
202-463-707.000	SALARIES & WAGES - PART-TIME	1,170.00	74.65		1,170.00
202-463-714.000	FRINGE BENFITS	6,866.00	6,940.39	75.00	6,941.00
202-463-715.000	FICA/MEDICARE	1,458.00	1,276.62	(75.00)	1,383.00
202-463-722.000	RETIREMENT	1,804.00	1,668.11		1,804.00
202-463-740.000	SUPPLIES	2,783.00	981.67		2,783.00
202-463-800.000	CONTRACTED SERVICES	67,253.00	15,041.72	(2,292.00)	64,961.00
202-463-827.000	INSURANCE & BONDS	186.00	0.00		186.00
202-463-853.000	TELEPHONE EXPENSE	818.00	804.50		818.00
202-463-933.000	MAINTENANCE CONTRACTS EQUIPMENT	603.00	0.00		603.00
202-463-943.000	EQUIPMENT RENTAL	17,160.00	15,845.71		17,160.00
202-463-963.000	ADMIN. CHARGE G.F.	25,830.00	25,830.00		25,830.00
202-463-970.100	CAPITAL OUTLAY, GIS SYSTEM	0.00	0.00		0.00
202-463-977.000	EQUIPMENT, LESS THAN \$5000	1,040.00	0.00		1,040.00
Total Dept 463 - STREET MAINTENANCE		145,018.00	85,810.60	(1,751.00)	143,267.00

Dept 470 - R. O. W. MAINTENANCE					
202-470-706.000	SALARIES & WAGES	7,998.00	5,612.84		7,998.00
202-470-714.000	FRINGE BENFITS	3,122.00	2,446.39		3,122.00
202-470-715.000	FICA/MEDICARE	229.00	0.00		229.00
202-470-722.000	RETIREMENT	49.00	0.00		49.00
202-470-740.000	SUPPLIES, SIDEWALKS	2,500.00	3,432.13	1,000.00	3,500.00
202-470-800.000	CONTRACTED SERVICES, SIDEWALKS	28,000.00	30,951.25	2,952.00	30,952.00
202-470-800.100	CONTRACTUAL SERV, DNR FORESTRY	10,000.00	0.00		10,000.00
202-470-943.000	EQUIPMENT RENTAL	6,000.00	5,715.13		6,000.00
Total Dept 470 - R. O. W. MAINTENANCE		57,898.00	48,157.74	3,952.00	61,850.00

Dept 474 - SIGNS					
202-474-706.000	SALARIES & WAGES	1,125.00	299.50		1,125.00
202-474-714.000	FRINGE BENFITS	599.00	97.23		599.00
202-474-715.000	FICA/MEDICARE	116.00	21.82		116.00
202-474-722.000	RETIREMENT	113.00	29.95		113.00
202-474-740.000	MJ ST SUPPLIES	2,347.00	46.99		2,347.00
202-474-800.000	CONTRACTED SERVICES	1,170.00	0.00		1,170.00
202-474-943.000	EQUIPMENT RENTAL	2,288.00	133.58		2,288.00
Total Dept 474 - SIGNS		7,758.00	629.07	-	7,758.00

Dept 478 - SNOW					
202-478-706.000	SALARIES & WAGES	19,127.00	3,829.69		19,127.00
202-478-707.000	SALARIES & WAGES - PART-TIME	2,047.00	525.30		2,047.00
202-478-714.000	FRINGE BENFITS	10,026.00	1,272.06		10,026.00
202-478-715.000	FICA/MEDICARE	1,536.00	325.47		1,536.00
202-478-722.000	RETIREMENT	1,912.00	269.04		1,912.00
202-478-740.000	SUPPLIES ICE CONTROL	21,933.00	2,306.70		21,933.00
202-478-943.000	EQUIPMENT RENTAL	46,800.00	9,021.23		46,800.00
Total Dept 478 - SNOW		103,381.00	17,549.49	-	103,381.00

GL NUMBER	DESCRIPTION	2025 THIRD QTR AMENDED BUDGET	YTD BALANCE 12/10/2025	ADD OR SUBTRACT FROM BUDGET	2025 FOURTH QTR AMENDED BUDGET
Dept 484 - LOCAL STREET					
202-484-999.000	TRANSFERS OUT	0.00	0.00		0.00
Total Dept 484 - LOCAL STREET		0.00	0.00	-	0.00
Dept 486 - TRUNKLINE MAINTENANCE					
202-486-706.000	SALARIES & WAGES	1,733.00	1,392.27		1,733.00
202-486-715.000	FICA/MEDICARE	0.00	0.00		0.00
202-486-722.000	RETIREMENT	0.00	0.00		0.00
202-486-943.000	EQUIPMENT RENTAL TRUNKLINE	5,200.00	1,811.72		5,200.00
Total Dept 486 - TRUNKLINE MAINTENANCE		6,933.00	3,203.99	-	6,933.00
Dept 488 - TRUNKLINE SWEEPING/FLUSHING					
202-488-706.000	SALARIES & WAGES	3,938.00	394.64		3,938.00
202-488-715.000	FICA/MEDICARE	0.00	0.00		0.00
202-488-722.000	RETIREMENT	0.00	0.00		0.00
202-488-943.000	EQUIPMENT RENTAL-TRUNKLINE	8,840.00	1,422.54		8,840.00
Total Dept 488 - TRUNKLINE SWEEPING/FLUSHING		12,778.00	1,817.18	-	12,778.00
Dept 493 - STATE MONUMENT PROPERTY T.L.					
202-493-706.000	SALARIES & WAGES	294.00	90.15		294.00
202-493-707.000	SALARIES & WAGES - PART-TIME	352.00	96.00		352.00
202-493-715.000	FICA/MEDICARE	0.00	0.00		0.00
202-493-722.000	RETIREMENT	0.00	0.00		0.00
202-493-943.000	EQUIPMENT RENTAL-TRUNKLINE	676.00	326.72		676.00
Total Dept 493 - STATE MONUMENT PROPERTY T.L.		1,322.00	512.87	-	1,322.00
Dept 494 - TRUNKLINE SIGNS					
202-494-920.000	UTILITIES-TRUNKLINE	12,300.00	447.35		12,300.00
Total Dept 494 - TRUNKLINE SIGNS		12,300.00	447.35	-	12,300.00
Dept 497 - TRUNKLINE SNOW REMOVAL					
202-497-706.000	SALARIES & WAGES	12,026.00	7,716.38		12,026.00
202-497-707.000	SALARIES & WAGES - PART-TIME	2,531.00	1,349.30		2,531.00
202-497-715.000	FICA/MEDICARE	0.00	0.00		0.00
202-497-722.000	RETIREMENT	0.00	0.00		0.00
202-497-784.000	ICE CONTROL-TRUNKLINE	6,749.00	2,306.70		6,749.00
202-497-943.000	EQUIPMENT RENTAL-TRUNKLINE	23,400.00	20,477.41		23,400.00
Total Dept 497 - TRUNKLINE SNOW REMOVAL		44,706.00	31,849.79	-	44,706.00
Dept 502 - TRUNKLINE FRINGE BENEFITS					
202-502-966.000	LEAVE & BENEFITS-TRUNKLINE	8,774.00	6,609.11		8,774.00
Total Dept 502 - TRUNKLINE FRINGE BENEFITS		8,774.00	6,609.11	-	8,774.00
TOTAL EXPENDITURES		400,868.00	196,587.19	2,201.00	403,069.00
Fund 202 - MAJOR STREET:					
TOTAL REVENUES		458,711.00	365,691.04	2,201.00	460,912.00
TOTAL EXPENDITURES		400,868.00	196,587.19	2,201.00	403,069.00
NET OF REVENUES & EXPENDITURES		57,843.00	169,103.85	-	57,843.00

FUND: LOCAL STREETS		2025 THIRD QTR	YTD BALANCE	ADD OR SUBTRACT	2025 FOURTH QTR
GL NUMBER	DESCRIPTION	AMENDED BUDGET	12/10/2025	FROM BUDGET	AMENDED BUDGET
Fund 203 - LOCAL STREET					
203-000-402.000	REAL PROPERTY TAXES	243,579.00	243,285.40		243,579.00
203-000-410.000	PERSONAL PROPERTY TAXES	28,305.00	28,304.57		28,305.00
203-000-441.100	PPT LOCAL STABILIZATION FUNDS	0.00	0.00		0.00
203-000-539.000	STATE GRANT, DNR FORESTRY	5,000.00	4,967.50		5,000.00
203-000-553.000	GAS & WEIGHT	116,532.00	91,632.05		116,532.00
203-000-555.000	PA 207 OF 2018 REVENUES	0.00	0.00		0.00
203-000-573.000	LOCAL COMM STABILIZATION SHARE (LCAS)	66,395.00	61,664.70		66,395.00
203-000-607.000	PA 48 METRO ACT, TELECOM RT OF WAY	0.00	0.00		0.00
203-000-625.000	DELINQUENT TAX REVENUE	0.00	0.00		0.00
203-000-664.000	INTEREST & DIVIDENDS	15,200.00	14,916.04		15,200.00
203-000-671.000	MISC REIMBURSEMENTS	2,726.00	0.00		2,726.00
203-000-690.000	1.5 MILLS CO. BRIDGE TAX	56,141.00	55,852.00		56,141.00
203-000-692.000	CONTRIBUTION FROM MAJOR STREETS	0.00	0.00		0.00
203-000-693.000	TRANSFER FROM GF TO LOCAL STREETS	0.00	0.00		0.00
203-000-699.000	TRANSFER FROM FUND BALANCE	330,376.00	0.00	(250,000.00)	80,376.00
Total Dept 000		864,254.00	500,622.26	(250,000.00)	614,254.00

Expenditures		2025 THIRD QTR	YTD BALANCE	ADD OR SUBTRACT	2025 FOURTH QTR
Dept 463 - STREET MAINTENANCE		AMENDED BUDGET	12/10/2025	FROM BUDGET	AMENDED BUDGET
203-463-706.000	SALARIES & WAGES	72,982.00	61,010.48		72,982.00
203-463-707.000	SALARIES & WAGES - PART-TIME	10,062.00	157.24		10,062.00
203-463-714.000	FRINGE BENFITS	32,863.00	23,144.91		32,863.00
203-463-715.000	FICA/MEDICARE	7,083.00	4,555.72		7,083.00
203-463-722.000	RETIREMENT	6,911.00	5,943.85		6,911.00
203-463-740.000	SUPPLIES	5,594.00	4,044.70		5,594.00
203-463-800.000	CONTRACTED SERVICES	372,700.00	219,592.49	(250,100.00)	122,600.00
203-463-827.000	INSURANCE & BONDS	186.00	0.00		186.00
203-463-828.000	FEES AND PERMITS	0.00	0.00		0.00
203-463-853.000	TELEPHONE EXPENSE	714.00	804.50	100.00	814.00
203-463-933.000	MAINTENANCE CONTRACTS EQUIPMENT	1,503.00	0.00		1,503.00
203-463-943.000	EQUIPMENT RENTAL	111,280.00	96,970.20		111,280.00
203-463-963.000	ADMIN. CHARGE G.F.	10,916.00	10,916.00		10,916.00
203-463-970.100	CAPITAL OUTLAY, DTE BCHWOOD LGHTS	0.00	0.00		0.00
203-463-977.000	EQUIPMENT, LESS THAN \$5000	1,040.00	0.00		1,040.00
Total Dept 463 - STREET MAINTENANCE		633,834.00	427,140.09	(250,000.00)	383,834.00

Dept 470 - R. O. W. MAINTENANCE					
203-470-706.000	SALARIES & WAGES	584.00	0.00		584.00
203-470-714.000	FRINGE BENFITS	345.00	1.91		345.00
203-470-715.000	FICA/MEDICARE	54.00	0.00		54.00
203-470-722.000	RETIREMENT	58.00	0.00		58.00
203-470-740.000	SUPPLIES	2,500.00	2,442.12		2,500.00
203-470-800.000	CONTRACTUAL SERVICES, SIDEWALKS	51,000.00	38,291.25		51,000.00
203-470-800.100	CONTRACTUAL SERV, DNR FORESTRY	10,000.00	0.00		10,000.00
203-470-943.000	EQUIPMENT RENTAL	0.00	0.00		0.00
Total Dept 470 - R. O. W. MAINTENANCE		64,541.00	40,735.28	-	64,541.00

Dept 474 - SIGNS					
203-474-706.000	SALARIES & WAGES	1,754.00	64.72		1,754.00
203-474-714.000	FRINGE BENFITS	1,513.00	157.78		1,513.00
203-474-715.000	FICA/MEDICARE	288.00	4.66		288.00
203-474-722.000	RETIREMENT	175.00	6.47		175.00
203-474-740.000	SUPPLIES	2,100.00	13.98		2,100.00
203-474-800.000	CONTRACTED SERVICES	0.00	0.00		0.00
203-474-943.000	EQUIPMENT RENTAL	2,964.00	0.00		2,964.00
Total Dept 474 - SIGNS		8,794.00	247.61	-	8,794.00

GL NUMBER	DESCRIPTION	2025 THIRD QTR AMENDED BUDGET	YTD BALANCE 10/17/2025	ADD OR SUBTRACT FROM BUDGET	2025 THIRD QTR AMENDED BUDGET
Dept 478 - SNOW					
203-478-706.000	SALARIES & WAGES	16,853.00	3,402.19		16,853.00
203-478-707.000	SALARIES & WAGES - PART-TIME	2,352.00	648.90		2,352.00
203-478-714.000	FRINGE BENFITS	9,446.00	1,557.23		9,446.00
203-478-715.000	FICA/MEDICARE	1,447.00	303.51		1,447.00
203-478-722.000	RETIREMENT	1,685.00	230.41		1,685.00
203-478-740.000	SUPPLIES ICE CONTROL	7,874.00	814.13		7,874.00
203-478-800.000	ADMINISTRATION CONTRACTED SERVICES	0.00	0.00		0.00
203-478-943.000	EQUIPMENT RENTAL	28,080.00	10,228.34		28,080.00
Total Dept 478 - SNOW		67,737.00	17,184.71	-	67,737.00
Dept 494 - UTILITIES					
203-494-920.000	UTILITIES	89,348.00	77,006.92		89,348.00
Net - Dept 494 UTILITIES		89,348.00	(41,901.34)	-	89,348.00
TOTAL EXPENDITURES		864,254.00	562,314.61	(250,000.00)	614,254.00
Fund 203 - LOCAL STREET:					
TOTAL REVENUES		864,254.00	500,622.26	(250,000.00)	614,254.00
TOTAL EXPENDITURES		864,254.00	562,314.61	(250,000.00)	614,254.00
NET OF REVENUES & EXPENDITURES		0.00	(61,692.35)	-	0.00

FUND: ECONOMIC DEVELOPMENT CORPORATION

GL NUMBER	DESCRIPTION	2025 THIRD QTR AMENDED BUDGET	YTD BALANCE 12/10/2025	ADD OR SUBTRACT FROM BUDGET	2025 FOURTH QTR AMENDED BUDGET
Fund 244 - ECONOMIC DEVELOPMENT					
244-000-664.000	INTEREST & DIVIDENDS	650.00	499.68		650.00
244-000-671.000	MISC REVENUES, LAND SALE	36,877.00	36,877.00		36,877.00
244-000-691.000	TRANSFER FROM EDC FUND BALANCE	500.00	0.00		500.00
244-000-692.000	CONTRIBUTION FROM GENERAL FUND	13,500.00	13,500.00		13,500.00
Total Dept 000		51,527.00	50,876.68	0.00	51,527.00

Expenditures

Dept 001 - ADMINISTRATION

		2025 THIRD QTR AMENDED BUDGET	YTD BALANCE 12/10/2025	ADD OR SUBTRACT FROM BUDGET	2025 FOURTH QTR AMENDED BUDGET
244-001-707.000	SALARIES & WAGES - PART-TIME	0.00	0.00		0.00
244-001-714.000	FRINGE BENEFITS	0.00	0.00		0.00
244-001-715.000	FICA/MEDICARE	0.00	0.00		0.00
244-001-722.000	RETIREMENT	0.00	0.00		0.00
244-001-740.000	SUPPLIES	1,750.00	1,437.75		1,750.00
244-001-800.000	CONTRACTED SERVICES	0.00	0.00		0.00
244-001-853.000	TELEPHONE	0.00	0.00		0.00
244-001-960.000	PROFESSIONAL DEVELOPMENT	0.00	0.00		0.00
244-001-970.000	CAPITAL OUTLAY	0.00	0.00		0.00
244-001-991.000	LOAN PAYMENT: PRINCIPAL	44,353.00	40,693.96	(200.00)	44,153.00
244-001-996.000	NOTE PAYMENT: INTEREST EXP	5,424.00	5,443.20	200.00	5,624.00
Total Dept 001 - ADMINISTRATION		51,527.00	47,574.91	-	51,527.00

Fund 244 - ECONOMIC DEVELOPMENT:

TOTAL REVENUES	51,527.00	50,876.68	-	51,527.00
TOTAL EXPENDITURES	51,527.00	47,574.91	-	51,527.00
NET OF REVENUES & EXPENDITURES	0.00	3,301.77	-	0.00

FUND: DOWNTOWN DEVELOPMENT AUTHORITY		2025 THIRD QTR	YTD BALANCE	ADD OR SUBTRACT	2025 FOURTH QTR
GL NUMBER	DESCRIPTION	AMENDED BUDGET	12/10/2025	FROM BUDGET	AMENDED BUDGET
Fund 248 - D.D.A.					
248-000-402.000	CAPTURED TAXES	32,094.00	32,093.19		32,094.00
248-000-403.000	CAPTURE TOWNSHIP TAXES	5,583.00	5,556.71		5,583.00
248-000-404.000	CAPTURE COUNTY TAXES	12,758.00	12,758.03	1.00	12,759.00
248-000-543.000	GRANT REVENUES, MEDC	17,000.00	17,000.00		17,000.00
248-000-625.000	MISC FEES	279.00	0.00		279.00
248-000-664.000	INTEREST & DIVIDENDS	625.00	823.55	250.00	875.00
248-000-672.000	LOAN PROCEEDS	0.00	0.00		0.00
248-000-675.000	TRANSFER FROM DDA FUND BALANCE	0.00	0.00		0.00
248-000-678.000	DONATIONS, PUBLIC AND PRIVATE	1,235.00	1,235.00		1,235.00
248-000-691.000	CONTRIBUTION FROM GENERAL FUND	0.00	0.00		0.00
Total Dept 000		69,574.00	69,466.48	251.00	69,825.00
Expenditures					
Dept 001 - ADMINISTRATION		2025 THIRD QTR	YTD BALANCE	ADD OR SUBTRACT	2025 FOURTH QTR
		AMENDED BUDGET	12/10/2025	FROM BUDGET	AMENDED BUDGET
248-001-706.000	SALARIES & WAGES	9,906.00	6,621.91		9,906.00
248-001-707.000	SALARIES & WAGES - PART-TIME	1,935.00	384.00	251.00	2,186.00
248-001-714.000	FRINGE BENFITS	3,670.00	2,889.24		3,670.00
248-001-715.000	FICA/MEDICARE	1,473.00	924.42		1,473.00
248-001-722.000	RETIREMENT	1,421.00	1,208.66		1,421.00
248-001-740.000	OPERATING SUPPLIES	5,956.00	2,025.86		5,956.00
248-001-800.000	CONTRACTED SERVICES	24,558.00	14,453.20		24,558.00
248-001-800.100	CONTRACTUAL SERVICES, MEDC TOOLBOX	0.00	0.00		0.00
248-001-900.000	PRINTING AND PUBLISHING	0.00	0.00		0.00
248-001-943.000	EQUIPMENT RENTAL	9,620.00	7,761.28		9,620.00
248-001-956.000	MISC EXPENSES	1,071.00	250.00		1,071.00
248-001-960.000	PROFESSIONAL DEVELOPMENT	520.00	45.00		520.00
248-001-970.000	CAPITAL IMPROVEMENT	0.00	0.00		0.00
248-001-977.000	EQUIPMENT UNDER \$5000	0.00	0.00		0.00
248-001-990.000	FACADE INT REIMBURSEMENTS	3,150.00	3,123.53		3,150.00
Total Dept 001 - ADMINISTRATION		63,280.00	39,687.10	251.00	63,531.00
Dept 008 - DDA DEBT SERVICE					
248-008-740.000	SUPPLIES	0.00	0.00		0.00
248-008-991.000	LOAN PRINCIPAL PAYMENT	2,873.00	2,641.68		2,873.00
248-008-996.000	LOAN INTEREST EXPENSE	3,421.00	3,393.32		3,421.00
Total Dept 008 - DDA DEBT SERVICE		6,294.00	6,035.00	-	6,294.00
TOTAL EXPENDITURES		69,574.00	45,722.10	251.00	69,825.00
Fund 248 - D.D.A.:					
TOTAL REVENUES		69,574.00	69,466.48	251.00	69,825.00
TOTAL EXPENDITURES		69,574.00	45,722.10	251.00	69,825.00
NET OF REVENUES & EXPENDITURES		0.00	23,744.38	-	0.00

FUND: CAPITAL PROJECTS: WWTP UPGRADE PROJECT		2025 THIRD QTR	YTD BALANCE	ADD OR SUBTRACT	2025 FOURTH QTR
GL NUMBER	DESCRIPTION	AMENDED BUDGET	12/10/2025	FROM BUDGET	AMENDED BUDGET
Fund 402 - CAPITAL PROJECTS: WWTP UPGRADE PROJECT					0.00
Dept 000					0.00
402-000-501.000	USDA/RD FEDERAL GRANT	8,294,300.00	0.00		8,294,300.00
402-000-502.000	USDA/RD LOAN PROCEEDS	7,605,723.00	594,194.41		7,605,723.00
402-000-664.000	INTEREST & DIVIDENDS	1,000.00	2,054.51		1,000.00
402-000-699.000	TRANSFERS IN FROM 590	1,000.00	164.31		1,000.00
Net - Dept 000		15,902,023.00	596,413.23	-	15,902,023.00
Dept 001 - ADMINISTRATION					
402-001-740.000	SUPPLIES	0.00	7,572.35		0.00
402-001-800.000	CONTRACTED SERVICES, ENGINEERING	1,650,000.00	503,549.41		1,650,000.00
402-001-800.100	CONTRACTED SERVICES, FINANCING SERVICES	33,575.00	33,575.00		33,575.00
402-001-826.100	CONTRACTED SERVICES, LEGAL FEES	50,570.00	50,570.00		50,570.00
402-001-970.000	CONSTRUCTION AND REHAB, CAPITAL OUTLAY	14,167,878.00	0.00		14,167,878.00
402-001-996.000	BOND INTEREST EXPENSE	0.00	0.00		0.00
402-001-999.000	TRANSFERS OUT TO 590	0.00	0.00		0.00
Net - Dept 001 - ADMINISTRATION		15,902,023.00	595,266.76	0.00	15,902,023.00
Fund 402 - CAPITAL PROJECTS: WWTP UPGRADE PROJECT:					
TOTAL REVENUES		15,902,023.00	596,413.23	0.00	15,902,023.00
TOTAL EXPENDITURES		15,902,023.00	595,266.76	0.00	15,902,023.00
NET OF REVENUES & EXPENDITURES		0.00	1,146.47	0.00	0.00

FUND: WATER RECREATION FUND		2025 THIRD QTR	YTD BALANCE	ADD OR SUBTRACT	2025 FOURTH QTR
GL NUMBER	DESCRIPTION	AMENDED BUDGET	12/10/2025	FROM BUDGET	AMENDED BUDGET
Fund 408 - WATER RECREATION FUND					
408-000-585.000	OTHER GRANTS, WRF	0.00	0.00		0.00
408-000-664.000	INTEREST & DIVIDENDS	0.00	0.00		0.00
408-000-674.000	POOL RENOVATION DONATIONS	520.00	0.00		520.00
408-000-675.000	SPLASH PARK DONATIONS	0.00	0.00		0.00
408-000-691.000	APPROPRIATION FROM FUND BAL.	0.00	0.00		0.00
408-000-699.100	TRANSFER IN FROM GENERAL FUND	0.00	0.00		0.00
Total Dept 000		520.00	0.00	-	520.00

Expenditures		2025 THIRD QTR	YTD BALANCE	ADD OR SUBTRACT	2025 FOURTH QTR
GL NUMBER	DESCRIPTION	AMENDED BUDGET	12/10/2025	FROM BUDGET	AMENDED BUDGET
Dept 001 - ADMINISTRATION					
408-001-740.000	SUPPLIES	520.00	20.00		520.00
408-001-977.000	EQUIPMENT UNDER \$5000	0.00	0.00		0.00
408-001-986.000	POOL CAPITAL RENOVATIONS	0.00	0.00		0.00
Total Dept 001 - ADMINISTRATION		520.00	20.00	-	520.00

Dept 002 - SPLASH PAD					
408-002-986.000	SPLASH PAD CAPITAL IMPROVEMENTS	0.00	0.00		0.00
Net - Dept 002 - SPLASH PAD		0.00	0.00	0.00	0.00

Fund 408 - WATER RECREATION FUND:					
TOTAL REVENUES		520.00	0.00	0.00	520.00
TOTAL EXPENDITURES		520.00	20.00	0.00	520.00
NET OF REVENUES & EXPENDITURES		0.00	(20.00)	0.00	0.00

FUND: WASTEWATER TREATMENT FUND		2025 THIRD QTR	YTD BALANCE	ADD OR SUBTRACT	2025 FOURTH QTR
GL NUMBER	DESCRIPTION	AMENDED BUDGET	12/10/2025	FROM BUDGET	AMENDED BUDGET
Fund 590 - WASTEWATER TREATMENT					
590-000-528.000	OTHER FEDERAL GRANTS - ARPA	0.00	0.00		-
590-000-609.000	SEWER MISC REVENUES	211,922.00	217,223.26	7,000.00	218,922.00
590-000-628.000	SEWER OMR FEES	445,754.00	412,240.67		445,754.00
590-000-629.000	SEWER USAGE FEES PER 1K GALLONS	577,235.00	505,983.24		577,235.00
590-000-636.000	SEWER CONNECTIONS	1,000.00	0.00		1,000.00
590-000-662.000	SEWER SERVICE PENALTIES	25,600.00	19,074.27		25,600.00
590-000-664.000	INTEREST & DIVIDENDS	17,580.00	21,551.07	5,000.00	22,580.00
590-000-699.000	TRANSFERS FROM FUND BALANCE	0.00	0.00		0.00
Total Dept 000		1,279,091.00	1,176,072.51	12,000.00	1,291,091.00
Expenditures					
Dept 001 - ADMINISTRATION		2025 THIRD QTR	YTD BALANCE	ADD OR SUBTRACT	2025 FOURTH QTR
		AMENDED BUDGET	12/10/2025	FROM BUDGET	AMENDED BUDGET
590-001-706.000	SALARIES & WAGES	67,495.00	63,354.90		67,495.00
590-001-707.000	SALARIES & WAGES - PART-TIME	1,125.00	0.00		1,125.00
590-001-714.000	FRINGE BENFITS	23,053.00	28,111.34	8,000.00	31,053.00
590-001-715.000	FICA/MEDICARE	5,163.00	4,972.57		5,163.00
590-001-722.000	RETIREMENT	6,750.00	6,669.71		6,750.00
590-001-726.000	CAR/VEHICLE ALLOWANCE	0.00	0.00		0.00
590-001-740.000	OPERATING SUPPLIES	5,192.00	1,378.36		5,192.00
590-001-800.000	ADMINISTRATION CONTRACTED SERVICES	1,040.00	2,583.00	1,500.00	2,540.00
590-001-803.000	FEES	6,586.00	4,613.18		6,586.00
590-001-807.000	MEMBERSHIP & DUES	1,456.00	0.00		1,456.00
590-001-826.000	SEWER LEGAL FEES	3,428.00	0.00		3,428.00
590-001-826.100	LEGAL FEES, USDA BOND PROJECT	0.00	0.00		0.00
590-001-827.000	INSURANCE & BONDS	10,411.00	177.50		10,411.00
590-001-853.000	TELEPHONE	5,191.00	6,195.00	1,500.00	6,691.00
590-001-860.000	TRAVEL/MEALS/LODGING	1,352.00	0.00		1,352.00
590-001-933.000	MAINTENANCE CONTRACTS EQUIPMENT	2,409.00	2,100.00		2,409.00
590-001-943.000	SEWER EQUIPMENT RENTAL	6,552.00	2,282.44		6,552.00
590-001-960.000	PROFESSIONAL DEVELOPMENT	5,616.00	1,316.20		5,616.00
590-001-963.000	ADMIN. CHARGE G.F.	87,452.00	87,452.00		87,452.00
590-001-968.000	SEWER DEPRECIATION	0.00	0.00		0.00
590-001-970.000	CAPITAL OUTLAY	0.00	0.00		0.00
590-001-977.000	EQUIPMENT, UNDER 5K	2,000.00	1,964.00		2,000.00
Total Dept 001 - ADMINISTRATION		242,271.00	213,170.20	11,000.00	253,271.00
Dept 002 - TREATMENT AND PUMPING					
590-002-706.000	SALARIES & WAGES	85,691.00	87,873.19	7,500.00	93,191.00
590-002-707.000	SALARIES & WAGES - PART-TIME	1,434.00	0.00		1,434.00
590-002-714.000	FRINGE BENFITS	34,203.00	37,256.97	5,000.00	39,203.00
590-002-715.000	FICA/MEDICARE	6,555.00	7,129.52	1,500.00	8,055.00
590-002-722.000	RETIREMENT	8,569.00	8,286.81		8,569.00
590-002-740.000	OPERATING SUPPLIES	22,996.00	22,902.14		22,996.00
590-002-743.000	CHEMICALS	22,880.00	22,305.77		22,880.00
590-002-800.000	CONTRACTED SERVICES	28,210.00	19,834.15		28,210.00
590-002-800.100	CONTRACTUAL ENGINEERING, ARPA	0.00	0.00		0.00
590-002-853.000	COMMUNICATIONS	1,170.00	150.00		1,170.00
590-002-920.000	UTILITIES	96,228.00	77,823.74		96,228.00
590-002-933.000	REPAIR & MAINTENANCE	6,025.00	299.92		6,025.00
590-002-943.000	EQUIPMENT RENTAL	3,328.00	0.00		3,328.00
590-002-965.000	INTEREST EXPENSE, USDA, UPGRADE PROJECT	100,057.00	0.00		100,057.00
590-002-970.000	CAPITAL OUTLAY	4,500.00	841.24		4,500.00
590-002-970.100	CAPITAL OUTLAY, GIS SYSTEM	0.00	0.00		0.00
590-002-977.000	EQUIPMENT UNDER \$5000	1,500.00	916.00		1,500.00
Total Dept 002 - TREATMENT AND PUMPING		436,846.00	285,619.45	14,000.00	437,346.00
Dept 003 - COLLECTIONS					
590-003-706.000	SALARIES & WAGES	13,826.00	6,528.77		13,826.00
590-003-707.000	SALARIES & WAGES - PART-TIME	1,687.00	0.00		1,687.00
590-003-714.000	FRINGE BENFITS	9,052.00	2,488.81		9,052.00
590-003-715.000	FICA/MEDICARE	1,058.00	475.16		1,058.00
590-003-722.000	RETIREMENT	1,383.00	601.39		1,383.00
590-003-740.000	OPERATING SUPPLIES	6,963.00	1,408.07		6,963.00
590-003-800.000	CONTRACTED SERVICES	8,570.00	850.00		8,570.00
590-003-943.000	EQUIPMENT RENTAL	27,040.00	7,369.92	(3,000.00)	24,040.00
590-003-945.000	BUILDING LEASE EXPENSE	8,112.00	8,112.00		8,112.00
590-003-970.000	CAPITAL OUTLAY	50,000.00	0.00		50,000.00
590-003-975.000	RESERVE EXP, CAPITAL IMPROV	0.00	0.00		0.00
Total Dept 003 - COLLECTIONS		127,691.00	27,834.12	(3,000.00)	124,691.00

GL NUMBER	DESCRIPTION	2025 THIRD QTR AMENDED BUDGET	YTD BALANCE 12/10/2025	ADD OR SUBTRACT FROM BUDGET	2025 FOURTH QTR AMENDED BUDGET
Dept 004 - MAINTENANCE					
590-004-706.000	SALARIES & WAGES	96,876.00	95,148.58		96,876.00
590-004-707.000	SALARIES & WAGES - PART-TIME	1,210.00	0.00		1,210.00
590-004-714.000	FRINGE BENFITS	40,498.00	38,210.44		40,498.00
590-004-715.000	FICA/MEDICARE	7,411.00	7,141.13		7,411.00
590-004-722.000	RETIREMENT	9,688.00	9,302.50		9,688.00
590-004-740.000	OPERATING SUPPLIES	10,586.00	2,426.29	(2,000.00)	8,586.00
590-004-800.000	CONTRACTED SERVICES	30,376.00	23,688.66		30,376.00
590-004-933.000	REPAIR & MAINTENANCE	14,060.00	0.00	(8,000.00)	6,060.00
590-004-943.000	EQUIPMENT RENTAL	0.00	0.00		0.00
590-004-970.000	CAPITAL OUTLAY	0.00	0.00		0.00
590-004-977.000	EQUIPMENT UNDER \$5000	1,170.00	0.00		1,170.00
590-004-995.000	INTEREST AND PRINCIPAL EXPENSE	0.00	0.00		0.00
Total Dept 004 - MAINTENANCE		198,375.00	175,917.60	(10,000.00)	201,875.00
TOTAL EXPENDITURES		1,005,183.00	702,541.37	12,000.00	1,017,183.00
Fund 590 - WASTEWATER TREATMENT:					
TOTAL REVENUES		1,279,091.00	1,176,072.51	12,000.00	1,291,091.00
TOTAL EXPENDITURES		1,005,183.00	702,541.37	12,000.00	1,017,183.00
NET OF REVENUES & EXPENDITURES		273,908.00	473,531.14	-	273,908.00

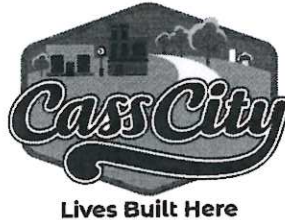
FUND: WATER		2025 THIRD QTR	YTD BALANCE	ADD OR SUBTRACT	2025 FOURTH QTR
GL NUMBER	DESCRIPTION	AMENDED BUDGET	12/10/2025	FROM BUDGET	AMENDED BUDGET
Fund 591 - WATER SYSTEM					
591-000-544.000	STATE GRANT - DWAM	0.00	0.00		0.00
591-000-545.000	STATE GRANT - TMF LSLR	20,529.00	19,947.00		20,529.00
591-000-628.000	WATER OMR FEES	381,072.00	385,969.66	8,000.00	389,072.00
591-000-629.000	WATER USAGE FEES PER 1000 GALLONS	414,022.00	348,169.28		414,022.00
591-000-636.000	CONNECTIONS	2,000.00	0.00		2,000.00
591-000-642.000	METER CHARGES	0.00	0.00		0.00
591-000-646.000	BULK WATER SALES REVENUIE	4,200.00	4,795.50	1,000.00	5,200.00
591-000-662.000	SERVICE PENALTIES	20,000.00	13,098.55		20,000.00
591-000-663.000	WATER, INSURANCE PROCEEDS	0.00	0.00		0.00
591-000-664.000	INTEREST & DIVIDENDS	25,000.00	29,589.45	7,000.00	32,000.00
591-000-664.100	INTEREST INCOME - USDA WATER PROJECT	0.00	0.00		0.00
591-000-665.000	BUILDING LEASE REVENUES	55,145.00	55,145.00		55,145.00
591-000-671.000	MISC. REIMBURSEMENTS	6,000.00	1,339.00		6,000.00
591-000-675.000	CONTRIBUTIONS FROM COUNTY	0.00	0.00		0.00
591-000-691.000	TRANSFER FROM USDA LOAN PROCEEDS	0.00	0.00		0.00
591-000-698.000	PROCEEDS FROM INSTALLMENT PURCHASE LOAN	0.00	0.00		0.00
591-000-699.000	TRANSFERS FROM FUND BALANCE	0.00	0.00		0.00
Total Dept 000		927,968.00	858,053.44	16,000.00	943,968.00
Expenditures					
Dept 001 - ADMINISTRATION		2025 THIRD QTR	YTD BALANCE	ADD OR SUBTRACT	2025 FOURTH QTR
		AMENDED BUDGET	12/10/2025	FROM BUDGET	AMENDED BUDGET
591-001-706.000	SALARIES & WAGES	71,247.00	59,161.43	3,000.00	74,247.00
591-001-707.000	SALARIES & WAGES - PART-TIME	448.00	0.00		448.00
591-001-708.000	SALARIES-SAMPLES	2,973.00	1,235.90	900.00	3,873.00
591-001-714.000	FRINGE BENFITS	25,559.00	24,646.33		25,559.00
591-001-715.000	FICA/MEDICARE	5,450.00	5,541.35	1,000.00	6,450.00
591-001-722.000	RETIREMENT	7,125.00	6,273.20		7,125.00
591-001-726.000	CAR/VEHICLE ALLOWANCE	0.00	0.00		0.00
591-001-740.000	OPERATING SUPPLIES	3,200.00	1,971.91		3,200.00
591-001-800.000	ADMINISTRATION CONTRACTED SERVICES	922.00	825.05		922.00
591-001-800.100	CONTRACTUAL SERV, USDA BOND PROJECT	0.00	0.00		0.00
591-001-803.000	FEES	1,886.00	2,753.41	900.00	2,786.00
591-001-807.000	MEMBERSHIP & DUES	1,040.00	0.00		1,040.00
591-001-826.000	LEGAL EXPENSES	0.00	0.00		0.00
591-001-826.100	LEGAL FEES, USDA BOND PROJECT	0.00	0.00		0.00
591-001-827.000	INSURANCE & BONDS	4,327.00	177.50		4,327.00
591-001-853.000	COMMUNICATIONS	3,330.00	3,483.53	500.00	3,830.00
591-001-860.000	TRAVEL/MEALS/LODGING	1,144.00	378.40		1,144.00
591-001-933.000	MAINTENANCE CONTRACTS EQUIPMENT	4,264.00	928.36		4,264.00
591-001-943.000	EQUIPMENT RENTAL	7,280.00	4,322.12		7,280.00
591-001-960.000	PROFESSIONAL DEVELOPMENT	6,240.00	4,755.19		6,240.00
591-001-963.000	ADMIN. CHARGE G.F.	62,872.00	62,872.00		62,872.00
591-001-968.000	DEPRECIATION	0.00	0.00		0.00
591-001-970.000	CAPITAL OUTLAY	0.00	0.00		0.00
591-001-977.000	EQUIPMENT UNDER \$5000	3,500.00	3,416.00		3,500.00
Total Dept 001 - ADMINISTRATION		212,807.00	182,741.68	6,300.00	219,107.00
Dept 002 - TREATMENT AND PUMPING					
591-002-706.000	SALARIES & WAGES	25,651.00	12,011.74		25,651.00
591-002-714.000	FRINGE BENFITS	18,425.00	4,919.45		18,425.00
591-002-715.000	FICA/MEDICARE	1,922.00	894.42		1,922.00
591-002-722.000	RETIREMENT	2,565.00	1,154.74		2,565.00
591-002-740.000	OPERATING SUPPLIES	6,048.00	1,357.02		6,048.00
591-002-743.000	CHEMICALS	22,495.00	13,810.00		22,495.00
591-002-800.000	CONTRACTED SERVICES	17,448.00	5,837.08		17,448.00
591-002-802.000	WATER QUALITY TESTING FEES	2,812.00	0.00		2,812.00
591-002-826.000	LEGAL & PROFESSIONAL, FMB 2021 BONDS	0.00	0.00		0.00
591-002-853.000	TELEPHONE EXPENSE	3,631.00	1,220.98		3,631.00
591-002-920.000	UTILITIES	61,862.00	37,277.43		61,862.00
591-002-933.000	REPAIR AND MAINTENANCE	7,424.00	0.00		7,424.00
591-002-943.000	EQUIPMENT RENTAL	2,340.00	788.38		2,340.00
591-002-965.000	ATRP INTEREST EXPENSE	27,698.00	27,696.53		27,698.00
591-002-965.100	INTEREST EXPENSE/SEEGER ST	15,000.00	18,779.79	5,000.00	20,000.00
591-002-970.000	CAPITAL OUTLAY	55,990.00	6,500.00		55,990.00
591-002-975.000	RESERVE EXP, MAJOR CAPITAL IMPROV	0.00	0.00		0.00
591-002-976.000	RESERVE EXP, REPAIR/REPLACEMENT	0.00	0.00		0.00
591-002-977.000	EQUIPMENT UNDER \$5000	1,500.00	916.00		1,500.00
Total Dept 002 - TREATMENT AND PUMPING		272,811.00	133,163.56	5,000.00	277,811.00

Dept 003 - COLLECTIONS					
591-003-706.000	SALARIES & WAGES	42,477.00	38,868.89	3,000.00	45,477.00
591-003-707.000	SALARIES & WAGES - PART-TIME	1,170.00	127.00	575.00	1,745.00
591-003-714.000	FRINGE BENFITS	17,550.00	14,748.48		17,550.00
591-003-715.000	FICA/MEDICARE	4,741.00	2,861.39		4,741.00
591-003-722.000	RETIREMENT	4,248.00	3,488.18		4,248.00
591-003-740.000	OPERATING SUPPLIES	18,118.00	14,579.54		18,118.00
591-003-800.000	CONTRACTED SERVICES	201,000.00	30,836.75		201,000.00
591-003-800.100	CONTRACTUAL SERV, USDA PROJ PRELIM ENG	0.00	0.00		0.00
591-003-800.300	CONTRACTUAL, USDA PROJECT CONSTRUCTION	0.00	0.00		0.00
591-003-943.000	EQUIPMENT RENTAL	26,000.00	14,047.61		26,000.00
591-003-965.000	SSP LOAN INTEREST PAYMENT	20,125.00	0.00		20,125.00
591-003-970.000	CAPITAL OUTLAY	30,300.00	1,220.50		30,300.00
591-003-977.000	EQUIPMENT, UNDER 5K	3,300.00	24.56		3,300.00
Total Dept 003 - COLLECTIONS		369,029.00	120,802.90	3,575.00	372,604.00
GL NUMBER	DESCRIPTION	2025 THIRD QTR AMENDED BUDGET	YTD BALANCE 12/10/2025	ADD OR SUBTRACT FROM BUDGET	2025 FOURTH QTR AMENDED BUDGET
Dept 004 - MAINTENANCE					
591-004-706.000	SALARIES & WAGES	4,015.00	568.83		4,015.00
591-004-707.000	SALARIES & WAGES - PART-TIME	0.00	0.00		0.00
591-004-714.000	FRINGE BENFITS	1,904.00	469.33		1,904.00
591-004-715.000	FICA/MEDICARE	622.00	41.85		622.00
591-004-722.000	RETIREMENT	402.00	56.88		402.00
591-004-740.000	OPERATING SUPPLIES	1,423.00	189.47		1,423.00
591-004-800.000	CONTRACTED SERVICES	9,645.00	5,596.24		9,645.00
591-004-933.000	REPAIR & MAINTENANCE	2,123.00	0.00		2,123.00
591-004-943.000	EQUIPMENT RENTAL	1,560.00	578.55		1,560.00
591-004-970.000	CAPITAL OUTLAY	0.00	0.00		0.00
591-004-977.000	EQUIPMENT, UNDER 5K	2,340.00	0.00		2,340.00
Total Dept 004 - MAINTENANCE		24,034.00	7,501.15	-	24,034.00
Dept 013 - TMF - LSLR GRANT					
591-013-706.000	SALARIES & WAGES	7,321.00	7,320.35	-	7,321.00
591-013-714.000	FRINGE BENFITS	1,669.00	2,489.78	1,000.00	2,669.00
591-013-715.000	FICA/MEDICARE	542.00	541.42		542.00
591-013-722.000	RETIREMENT	618.00	732.06	125.00	743.00
591-013-740.000	SUPPLIES	180.00	0.00		180.00
591-013-900.000	PRINTING & PUBLISHING	500.00	0.00		500.00
591-013-943.000	EQUIPMENT RENTAL	9,699.00	9,698.86		9,699.00
Net - 013 - TMF - LSLR GRANT		20,529.00	20,782.47	1,125.00	21,654.00
TOTAL EXPENDITURES		899,210.00	464,991.76	16,000.00	915,210.00
Fund 591 - WATER SYSTEM:					
TOTAL REVENUES		927,968.00	858,053.44	16,000.00	943,968.00
TOTAL EXPENDITURES		899,210.00	464,991.76	16,000.00	915,210.00
NET OF REVENUES & EXPENDITURES		28,758.00	393,061.68	-	28,758.00

FUND: MOTOR VEHICLE FUND		2025 THIRD QTR	YTD BALANCE	ADD OR SUBTRACT	2025 FOURTH QTR
GL NUMBER	DESCRIPTION	AMENDED BUDGET	12/10/2025	FROM BUDGET	AMENDED BUDGET
Fund 651 - MOTOR VEHICLE & EQUIPMENT					
651-000-654.000	DPW CONTRACTING REVENUES	1,607.00	138.96		1,607.00
651-000-663.000	MVF, INSURANCE PROCEEDS	0.00	0.00		0.00
651-000-664.000	INTEREST & DIVIDENDS	10,400.00	9,270.93		10,400.00
651-000-670.000	INTERDEPARTMENT RENTALS	453,149.00	320,768.66		453,149.00
651-000-671.000	MISC REIMBURSEMENTS	416.00	0.00		416.00
651-000-673.000	SALE OF ASSETS	14,080.00	26,269.50	12,190.00	26,270.00
651-000-699.000	TRANSFER FROM FUND BALANCE	132,391.00	0.00		132,391.00
Total Dept 000		612,043.00	356,448.05	12,190.00	624,233.00

Expenditures		2025 THIRD QTR	YTD BALANCE	ADD OR SUBTRACT	2025 FOURTH QTR
Dept 001 - ADMINISTRATION		AMENDED BUDGET	12/10/2025	FROM BUDGET	AMENDED BUDGET
651-001-706.000	SALARIES & WAGES	60,279.00	34,564.42		60,279.00
651-001-707.000	SALARIES & WAGES - PART-TIME	4,094.00	227.70		4,094.00
651-001-714.000	FRINGE BENEFITS	20,149.00	14,994.66		20,149.00
651-001-715.000	FICA/MEDICARE	3,706.00	2,755.86		3,706.00
651-001-722.000	RETIREMENT	6,028.00	3,565.24		6,028.00
651-001-740.000	SUPPLIES	17,160.00	3,624.11		17,160.00
651-001-751.000	GAS & OIL	57,360.00	28,875.03		57,360.00
651-001-827.000	VEHICLE INSURANCE	24,960.00	1,908.00		24,960.00
651-001-853.000	TELEPHONE EXPENSE	656.00	590.00		656.00
651-001-860.000	TRAVEL/MEALS/LODGING	603.00	0.00		603.00
651-001-933.000	REPAIR & MAINTENANCE	45,240.00	29,424.96	12,190.00	57,430.00
651-001-945.000	BUILDING LEASE EXPENSE	44,408.00	44,408.00		44,408.00
651-001-960.000	PROFESSIONAL DEVELOPMENT	166.00	0.00		166.00
651-001-963.000	ADMIN CHARGE GF	24,741.00	24,741.00		24,741.00
651-001-968.000	DEPRECIATION	0.00	0.00		0.00
651-001-970.000	CAPITAL OUTLAY	292,791.00	291,990.08		292,791.00
651-001-975.000	RESERVE EXP, MAJOR CAPITAL IMPROV	0.00	0.00		0.00
651-001-976.000	LOSS OF DISPOSAL OF FIXED ASSET	0.00	0.00		0.00
651-001-977.000	EQUIPMENT UNDER \$5000	9,534.00	0.00		9,534.00
651-001-996.000	INTEREST EXPENSE	0.00	0.00		0.00
651-001-999.000	TRANSFERS OUT	0.00	0.00		0.00
Total Dept 001 - ADMINISTRATION		611,875.00	481,669.06	12,190.00	624,065.00
Fund 651 - MOTOR VEHICLE & EQUIPMENT:					
TOTAL REVENUES		612,043.00	356,448.05	12,190.00	624,233.00
TOTAL EXPENDITURES		611,875.00	481,669.06	12,190.00	624,065.00
NET OF REVENUES & EXPENDITURES		168.00	(125,221.01)	-	168.00

IN SUMMARY:		2025 THIRD QTR	YTD BALANCE	ADD OR SUBTRACT	2025 FOURTH QTR
		AMENDED BUDGET	12/10/2025	FROM BUDGET	AMENDED BUDGET
TOTAL VOCC REVENUES - ALL FUNDS		22,309,139.00	5,723,697.49	(205,188.00)	22,103,951.00
TOTAL VOCC EXPENDITURES - ALL FUNDS		21,889,757.00	4,861,021.90	(303,208.00)	21,586,549.00
NET OF REVENUES & EXPENDITURES		419,382.00	862,675.59	98,020.00	517,402.00



December 15, 2025

To: Village President and Council

From: Debbie Powell, Village Manager
Nanette Walsh, Clerk/Treasurer

RE: A Resolution to Adopt the 2026 Village of Cass City Millage Rates

As part of the process of adopting the 2026 Village of Cass City Financial Budget, it is appropriate to receive public comments on the proposed 2026 Village of Cass City Millage Rates, which generate the Village Taxes, the primary revenue source for the upcoming budget.

Upon conclusion of the Public Hearing, it is appropriate to consider the adoption of the 2026 Village of Cass City Millage Rates.

Therefore, we request the following:

MOTION: (Taken directly from the proposed Resolution of Adoption)

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.

This institution is an equal opportunity provider and employer.

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TTY 989-872-4742 or e-mail: casscity.org

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 _____ SUPPORTED BY: Trustee _____

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.

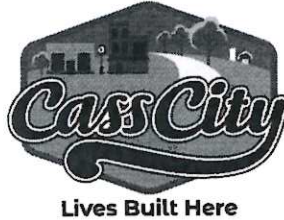
Ayes: ____ Nays: ____

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



December 15, 2025

To: Village President and Council

From: Debbie Powell, Village Manager
Nanette Walsh, Clerk/Treasurer

RE: A Resolution to Adopt the 2026 Village of Cass City Financial Budget

As part of the process of adopting the 2026 Village of Cass City Financial Budget, it is appropriate to receive public comments on the proposed 2026 Village of Cass City Financial Budget.

Upon conclusion of the Public Hearing, it is appropriate to consider the adoption of the 2026 Village of Cass City Financial Budget.

Therefore, we request the following:

MOTION:

Now therefore be it resolved, the Village Council hereby adopts the Resolution approving the proposed Village of Cass City Financial Budget for 2026.

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TTY 989-872-4742 or e-mail: casscity.org

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: _____ Supported by: _____

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: _____

Nays: _____

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.

Nanette S. Walsh Village Clerk/Treasurer

Date



VILLAGE OF CASS CITY

2026 OPERATING BUDGET

Request for Approval December 15, 2025

Printed December 12, 2025

This institution is an equal opportunity provider and employer.

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VILLAGE OF CASS CITY

Manager's Overview and Analysis

of the

Proposed Operational Village Budget

January – December, 2026

This institution is an equal opportunity provider and employer.

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TTY 989-872-4742 or e-mail: casscity.org



November 24, 2025

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

Re: Fiscal Year 2026 Budget

Dear President and Trustees:

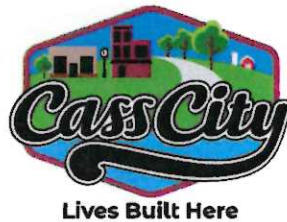
Submitted for your consideration is the 2026 Proposed Village of Cass City Operating Budget. This is in accordance with Section 2 – 84 (b) (7) of the Code of Ordinances. As required by law, the expenditures are balanced against anticipated revenues.

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 that reads "Deboria L. Powell". The signature is written in a cursive style with a large, looped 'D' and a trailing flourish.

Deboria 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**

This institution is an equal opportunity provider and employer.

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TTY 989-872-4742 or e-mail: casscity.org**

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BUDGET REPORT

Fund: 101 GENERAL FUND

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			6,750
101-000-569.000	OTHER STATE GRANTS			514	
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 CHR	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		-93-82,802	2,122,258	2,143,428	2,218,767

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BUDGET REPORT

Fund: 101 GENERAL FUND

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					
FOOTNOTE AMOUNTS:					4,000
SINGLE AUDIT (REQUIRED)					
GL # FOOTNOTE TOTAL:					24,400
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

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BUDGET REPORT

Fund: 101 GENERAL FUND

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				
	FOOTNOTE AMOUNTS:				500
	ANNUAL UNIFORM ALLOWANCE FOR PT				
	FOOTNOTE AMOUNTS:				3,000
	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				
	FOOTNOTE AMOUNTS:				1,500
	TWO TACTICAL VEST CARRIERS				
	FOOTNOTE AMOUNTS:				850
	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

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BUDGET REPORT

Fund: 101 GENERAL FUND

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	-99- 191	234	234	241
101-758-707.000	SALARIES & WAGES - PART-TIME	13,380	17,658	17,658	20,400

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BUDGET REPORT

Fund: 101 GENERAL FUND

GL NUMBER	DESCRIPTION	2024 ACTIVITY	2025 ORIGINAL BUDGET	2025 AMENDED BUDGET	2026 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

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BUDGET REPORT

Fund: 202 MAJOR STREET

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				
	FOOTNOTE AMOUNTS:				754
	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				
	FOOTNOTE AMOUNTS:				185
	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
	Totals for dept 000 -	432,506	447,958	458,711	492,203
TOTAL ESTIMATED REVENUES		432,506	447,958	458,711	492,203
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				
	FOOTNOTE AMOUNTS:				61,000
	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
	Totals for dept 463 - STREET MAINTENANCE	233,284	155,265	145,018	209,748
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	
	Totals for dept 470 - R. O. W. MAINTENANCE	19,328	31,898	57,898	31,952
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
	Totals for dept 474 - SIGNS	4,208	7,758	7,758	8,074
Dept 478 - SNOW					

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BUDGET REPORT
 Fund: 202 MAJOR STREET

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

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BUDGET REPORT

Fund: 203 LOCAL STREET

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				
	FOOTNOTE AMOUNTS:				6,793
	YEAR 1 OF 4, DFA RENZONE EXPIRE, 25%				
	GL # FOOTNOTE TOTAL:				257,679
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				
	FOOTNOTE AMOUNTS:				1,663
	YEAR 1 OF 4, DFA RENZONE EXPIRE, 25%				
	GL # FOOTNOTE TOTAL:				27,049
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:				2,500
	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				
	FOOTNOTE AMOUNTS:				10,000
	50% SIDEWALK MATCH PROGRAM				
	FOOTNOTE AMOUNTS:				10,000
	SAFE ROUTES TO SCHOOL GRANT MATCH				
	FOOTNOTE AMOUNTS:				15,000
	TREE PRUNING, REMOVAL, STUMP REMOVAL,				
	GL # FOOTNOTE TOTAL:				60,000
203-470-800.100	CONTRACTUAL SERV, DNR FORESTRY			10,000	
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

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BUDGET REPORT
 Fund: 203 LOCAL STREET

GL NUMBER	DESCRIPTION	2024 ACTIVITY	2025 ORIGINAL BUDGET	2025 AMENDED BUDGET	2026 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

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BUDGET REPORT

Fund: 244 ECONOMIC DEVELOPMENT

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)			

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BUDGET REPORT
 Fund: 248 D.D.A.

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			

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BUDGET REPORT

User: NAN

Fund: 402 CAPITAL PROJECTS: WWTP UPGRADE PROJECT

DB: Cass City

GL NUMBER	DESCRIPTION	2024 ACTIVITY	2025 ORIGINAL BUDGET	2025 AMENDED BUDGET	2026 REQUESTED 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					

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BUDGET REPORT

Fund: 408 WATER RECREATION FUND

GL NUMBER	DESCRIPTION	2024 ACTIVITY	2025 ORIGINAL BUDGET	2025 AMENDED BUDGET	2026 REQUESTED 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)			

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BUDGET REPORT

Fund: 590 WASTEWATER TREATMENT

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:					
590-001-807.000	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:					
IDEXX SEALER					
FOOTNOTE AMOUNTS:					
REPLACE WINDOWS, LABORATORY					
GL # FOOTNOTE TOTAL:					
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

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BUDGET REPORT

Fund: 590 WASTEWATER TREATMENT

GL NUMBER	DESCRIPTION	2024 ACTIVITY	2025 ORIGINAL BUDGET	2025 AMENDED BUDGET	2026 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

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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 REVENUIE	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 BENFITS	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:					
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 BENFITS	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:					
WATER SALES DOCK SOFTWARE UPGRADE					
FOOTNOTE AMOUNTS:					
ATRP FILTER MEDIA, YEAR 4 OF 6					
FOOTNOTE AMOUNTS:					
UTILITY COMMUNICATION NETWORK, CELLULAR BASED					
GL # FOOTNOTE TOTAL:					
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 BENFITS	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	-123-37,705	201,000	201,000	14,550

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BUDGET REPORT

Fund: 591 WATER SYSTEM

GL NUMBER	DESCRIPTION	2024 ACTIVITY	2025 ORIGINAL BUDGET	2025 AMENDED BUDGET	2026 REQUESTED 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 BENEFITS	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 BENEFITS	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 BENEFITS		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

12/10/2025 06:57 PM

BUDGET REPORT

User: NAN

Fund: 651 MOTOR VEHICLE & EQUIPMENT

DB: Cass City

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 BENEFITS	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

4



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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TTY 989-872-4742 or e-mail: casscity.org

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
Well Maintenance & Distribution System.....	8
Motor Vehicle and Equipment Fund.....	9
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	202-470-740	5,000
		2,500	203-470-740	
2027	Pruning, Removal, Stump Grinding, Replacement, Local	15,000	203-470-800	15,000
	New Trees	2,500	202-470-740	5,000
		2,500	203-470-740	
2028	TBD Pruning, Removal, Stump Grinding, Replacement, Local	15,000	203-470-800	15,000
	New Trees	2,500	202-470-740	5,000
		2,500	203-470-740	
2029	Pruning, Removal, Stump Grinding, Replacement, Local	15,000	203-470-800	15,000
	New Trees	2,500	202-470-740	5,000
		2,500	203-470-740	
2030	Pruning, Removal, Stump Grinding, Replacement, Local	15,000	203-470-800	15,000
	New Trees	2,500	202-470-740	5,000
		2,500	203-470-740	
2031	Pruning, Removal, Stump Grinding, Replacement, Local	15,000	203-470-800	15,000
	New Trees	2,500	202-470-740	5,000
		2,500	203-470-740	

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	20.00 /day per child
	375.00/season per child	375.00/season per child
Non-Village Residents	25.00/day per child	25.00/day per child
	450.00/season 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
Paper Size	Bond	Presentation		Bond	Addtl. Charge
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)	Per contract 13.85 /month – January – August 14.26 /month– Sept – December +1.00 /month– Fuel Surcharge (Jan- Dec))	Per contract 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 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: _____ Supported by: _____

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: _____

Nays: _____

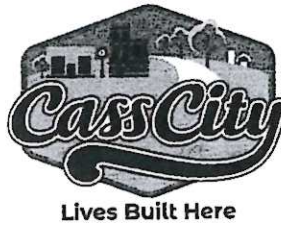
Resolution Adopted/Not Adopted

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.

Nanette S. Walsh Village Clerk/Treasurer

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



TO: Village President and Council

FROM: Deboria L. Powell, Village Manager

DATE: December 15, 2025

SUBJECT: Approve Renewal of Insurance with Decker Agency

It is time to renew our Insurance Policy with Decker Agency for property, liability causality, and vehicle insurance. This is a Public Entity Insurance Package through the Michigan Township Participating Plan. The policy period is for one year, from January 1, 2026, to January 1, 2027. The annual cost of the policy is \$70,877, which incorporates an increase of \$11,477 from the \$59,400 paid in 2025. The insurance for the new dump truck is over \$3,000 which is part of the increase in premium. Our claim history, inflation and the cost of replacement of our fleet vehicles has caused our insurance premiums to increase. The first semi-annual installment payment is due on January 1, 2026. The second semi-annual and final payment is due on July 1, 2026.

The premium cost has been included in the fiscal year 2026 budget and is recommended for approval after the FY 2026 budget has been approved.

MOTION: Approve Renewal of Insurance Policy with Decker Agency for property, liability causality, and vehicle insurance for the fiscal year 2026 in the total amount of \$70,877.

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TTY 989-872-4742 or e-mail: casscity.org



DECKER AGENCY

2255 W Centre Ave Portage MI 49024

Invoice

Name of Client

VILLAGE OF CASS CITY
C/O DEBBIE POWELL, MANAGER
PO BOX 123
CASS CITY, MI 48726

INVOICE NO. 6047**Date** 12/03/2025**Due Date** 02/01/2026**Service Representative**

Dustin Drabek

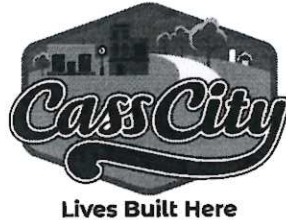
EFFECTIVE DATE	DESCRIPTION	AMOUNT
01/01/2026	Public Entity Insurance Package Policy Period is One Year Includes: Michigan Township Participating Plan Property and Liability Public Official Position Bonds Risk Control Services Forms Required to Bind Coverage: X Application Declaration X Full VIN of Elgin Pelican Street Sweeper X Payment Plan Letter	70,877.00

BALANCE DUE**\$70,877.00**

800.678.4100

info@dkragency.com

DKRagency.com



TO: Village President and Council

FROM: Deboria Powell, Village Manager
Nanette Walsh, Clerk/Treasurer

DATE: December 15, 2025

SUBJECT: Renewal of Anderson, Tuckey, Bernhardt and Doran, PC, Annual Financial Audit Contract for 2025, 2026, 2027

A Request for Proposal (RFP) was solicited in September, 2025 to six auditing firms in Michigan, and noticed in the Tuscola County Advertiser and Village of Cass City social media. Two firms responded, Yeo and Yeo chose not to submit a proposal, and Anderson Tuckey, Bernhardt & Doran, PC, submitted their proposal.

The proposal from Anderson, Tuckey, Bernhardt and Doran, P.C. was selected for approval. This proposed contract is for the fiscal years ending December 31, 2025, 2026 and 2027.

The proposed schedule of rates will be as follows:

- December 31, 2025 will be \$18,500 for the audit plus \$900 for the Michigan Department of Treasury Report F-65 and \$500-1,000 for new GASB standards implementation (if applicable). The Single Audit Fee is \$4,000, if needed.
- December 31, 2026 will be \$19,500 for the audit plus \$900 for the Michigan Department of Treasury Report F-65 and \$500-1,000 for new GASB standards implementation (if applicable). The Single Audit Fee is \$4,000, if needed
- December 31, 2027 will be \$20,500 for the audit plus \$900 for the Michigan Department of Treasury Report F-65 and \$500-1,000 for new GASB standards implementation (if applicable). The Single Audit Fee is \$4,000, if needed

If the Village of Cass City receives more than \$1,000,000 in Federal Grant or Loan dollars, the Single Audit would be required.

If an audit is required for other additional Federal Grant type B programs, where funds expended in a fiscal year reach the new threshold of \$250,000 or more, an additional \$2,000 fee would apply.

A consulting fee of \$175 per hour for management staff to perform any consulting services throughout the year would apply. This rate has not changed from prior years.

MOTION: Approve the Anderson, Tuckey, Bernhardt and Doran proposal for Village of Cass City Financial Audits for the contract years 2025 – 2027 in the amounts listed in above.

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TTY 989-872-4742 or e-mail: casscity.org



ANDERSON, TUCKEY, BERNHARDT & DORAN, P.C.

Certified Public Accountants

Valerie J. Hartel, CPA
Jamie L. Peasley, CPA
Angela M. Burnette, CPA

Thomas B. Doran, CPA
Chelsie M. Peruski, CPA
Kendra K. Bednarski, CPA

November 24, 2025

To the Members of the Council
VILLAGE OF CASS CITY
6506 Main Street
Cass City, MI 48726

Dear Council Members,

We are pleased to confirm our understanding of the services we are to provide for the *VILLAGE OF CASS CITY* for the years ended **December 31, 2025, 2026, 2027**.

Audit Scope and Objectives

We will audit the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information, including the disclosures, which collectively comprise the basic financial statements, of the *VILLAGE OF CASS CITY* as of and for the years ended **December 31, 2025-2027**. Accounting standards generally accepted in the United States of America (GAAP) provide for certain required supplementary information (RSI), such as management's discussion and analysis (MD&A), to supplement the *VILLAGE OF CASS CITY*'s basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. As part of our engagement, we will apply certain limited procedures to the *VILLAGE OF CASS CITY*'s RSI in accordance with auditing standards generally accepted in the United States of America (GAAS). These limited procedures will consist of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We will not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient appropriate evidence to express an opinion or provide any assurance. The following RSI is required by GAAP and will be subjected to certain limited procedures, but will not be audited:

- 1) Management's Discussion and Analysis.
- 2) Budgetary Comparison Schedules
- 3) Schedule of Reporting Unit's OPEB Contributions
- 4) Schedule of Reporting Unit's Proportionate Share of the Net OPEB Liability (Asset)

We have also been engaged to report on supplementary information other than RSI that accompanies the *VILLAGE OF CASS CITY*'s financial statements. We will subject the following supplementary information to the auditing procedures applied in our audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with GAAS, and we will provide an opinion on it in relation to the financial statements as a whole, in a report combined with our auditor's report on the financial statements.

- 1) Additional Supplementary Information
- 2) Schedule of Expenditures of Federal Awards

The objectives of our audit are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and issue an auditor's report that includes our opinions about whether your financial statements are fairly presented, in all material respects, in conformity with GAAP, and report on the fairness of the supplementary information referred to in the second paragraph when considered in relation to the financial statements as a whole. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is

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fax: 989-673-3375

email us at cpa@atbdcpa.com

not a guarantee that an audit conducted in accordance with GAAS and *Government Auditing Standards* will always detect a material misstatement when it exists. Misstatements, including omissions, can arise from fraud or error and are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgement of a reasonable user made based on the financial statements. The objectives also include reporting on:

- Internal control over financial reporting and compliance with the provisions of laws, regulations, contracts, and award agreements, noncompliance with which could have a material effect on the financial statements in accordance with *Government Auditing Standards*.
- Internal control over compliance related to major programs and an opinion (or disclaimer of opinion) on compliance with federal statutes, regulations, and the terms and conditions of federal awards that could have a direct and material effect on each major program in accordance with the Single Audit Act Amendments of 1996 and Title 2 U.S. Code of Federal Regulations (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance).

Auditor's Responsibilities for the Audit of the Financial Statements and Single Audit

We will conduct our audit in accordance with GAAS; the standards for financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; the Single Audit Act Amendments of 1996; and the provisions of the Uniform Guidance, and will include tests of accounting records, a determination of major program(s) in accordance with Uniform Guidance, and other procedures we consider necessary to enable us to express such opinions. As part of an audit in accordance with GAAS and *Government Auditing Standards*, we exercise professional judgment and maintain professional skepticism throughout the audit.

We will evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management. We will also evaluate the overall presentation of the financial statements, including the disclosures, and determine whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation. We will plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement, whether from (1) errors, (2) fraudulent financial reporting, (3) misappropriation of assets, or (4) violations of laws or governmental regulations that are attributable to the government or to acts by management or employees acting on behalf of the government. Because the determination of waste and abuse is subjective, *Government Auditing Standards* do not expect auditors to perform specific procedures to detect waste or abuse in financial audits nor do they expect auditors to provide reasonable assurance of detecting waste or abuse.

Because of the inherent limitations of an audit, combined with the inherent limitations of internal control, and because we will not perform a detailed examination of all transactions, there is an unavoidable risk that some material misstatements or noncompliance may not be detected by us, even though the audit is properly planned and performed in accordance with GAAS and *Government Auditing Standards*. In addition, an audit is not designed to detect immaterial misstatements or violations of laws or governmental regulations that do not have a direct and material effect on the financial statements or on major programs. However, we will inform the appropriate level of management of any material errors, any fraudulent financial reporting, or misappropriation of assets that come to our attention. We will also inform the appropriate level of management of any violations of laws or governmental regulations that come to our attention, unless clearly inconsequential. We will include such matters in the reports required for a Single Audit. Our responsibility as auditors is limited to the period covered by our audit and does not extend to any later periods for which we are not engaged as auditors.

We will also conclude, based on the audit evidence obtained, whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the government's ability to continue as a going concern for a reasonable period of time.

Our procedures will include tests of documentary evidence supporting the transactions recorded in the accounts, tests of the physical existence of inventories, and direct confirmation of receivables and certain assets and liabilities by correspondence with selected individuals, funding sources, creditors, and financial institutions. We may also request written representations from your attorneys as part of the engagement.

We have identified the following significant risks of material misstatement as part of our audit planning:

- According to GAAS, significant risks include management override of controls, and GAAS presumes that revenue recognition is a significant risk. Accordingly, we have considered these as significant risks.

We may, from time to time, and depending on the circumstances, use third-party service providers in serving your account. We may share confidential information about you with these service providers, but remain committed to maintaining the confidentiality and security of your information. Accordingly, we maintain internal policies, procedures, and safeguards to

protect the confidentiality of your personal information. In addition, we will secure confidentiality agreements with all service providers to maintain the confidentiality of your information and we will take reasonable precautions to determine that they have appropriate procedures in place to prevent the unauthorized release of your confidential information to others. In the event that we are unable to secure an appropriate confidentiality agreement, you will be asked to provide your consent prior to the sharing of your confidential information with the third-party service provider. Furthermore, we will remain responsible for the work provided by any such third-party service providers.

Our audit of financial statements does not relieve you of your responsibilities.

Audit Procedures—Internal Control

We will obtain an understanding of the government and its environment, including internal control relevant to the audit, sufficient to identify and assess the risks of material misstatement of the financial statements, whether due to error or fraud, and to design and perform audit procedures responsive to those risks and obtain evidence that is sufficient and appropriate to provide a basis for our opinions. The risk of not detecting a material misstatement resulting from fraud is higher than one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentation, or the override of internal control. Tests of controls may be performed to test the effectiveness of certain controls that we consider relevant to preventing and detecting errors and fraud that are material to the financial statements and to preventing and detecting misstatements resulting from illegal acts and other noncompliance matters that have a direct and material effect on the financial statements. Our tests, if performed, will be less in scope than would be necessary to render an opinion on internal control and, accordingly, no opinion will be expressed in our report on internal control issued pursuant to *Government Auditing Standards*.

As required by Uniform Guidance, we will perform tests of controls over compliance to evaluate the effectiveness of the design and operation of controls that we consider relevant to preventing or detecting material noncompliance with compliance requirements applicable to each major federal award program. However, our tests will be less in scope than would be necessary to render an opinion on those controls and, accordingly, no opinion will be expressed in our report on internal control issued pursuant to Uniform Guidance.

An audit is not designed to provide assurance on internal control or to identify significant deficiencies or material weaknesses. Accordingly, we will express no such opinion. However, during the audit, we will communicate to management and those charged with governance internal control related matters that are required to be communicated under AICPA professional standards, *Government Auditing Standards*, and the Uniform Guidance.

Audit Procedures—Compliance

As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we will perform tests of the *VILLAGE OF CASS CITY*'s compliance with provisions of applicable laws, regulations, contracts, and agreements, including grant agreements. However, the objective of those procedures will not be to provide an opinion on overall compliance and we will not express such an opinion in our report on compliance issued pursuant to *Government Auditing Standards*.

The Uniform Guidance requires that we also plan and perform the audit to obtain reasonable assurance about whether the auditee has complied with federal statutes, regulations, and the terms and conditions of federal awards applicable to major programs. Our procedures will consist of tests of transactions and other applicable procedures described in the *OMB Compliance Supplement* for the types of compliance requirements that could have a direct and material effect on each of the *VILLAGE OF CASS CITY*'s major programs. For federal programs that are included in the Compliance Supplement, our compliance and internal procedures will relate to the compliance requirements that the Compliance Supplement identifies as being subject to audit. The purpose of these procedures will be to express an opinion on the *VILLAGE OF CASS CITY*'s compliance with requirements applicable to each of its major programs in our report on compliance issued pursuant to Uniform Guidance.

Other Services

We will also assist in preparing the financial statements, schedule of expenditures of federal awards, and related notes of the *VILLAGE OF CASS CITY* and other nonaudit services, as listed in the attached addendum, in conformity with accounting principles generally accepted in the United States of America and the Uniform Guidance based on information provided by you. These nonaudit services do not constitute an audit under *Government Auditing Standards* and such services will not be conducted in accordance with *Government Auditing Standards*. We will perform the services in accordance with applicable professional standards. The other services are limited to the financial statements, schedule of expenditures of federal awards, related notes, and other nonaudit services previously defined. We, in our sole professional judgment, reserve the right to refuse to perform any procedure or take any action that could be construed as assuming management responsibilities.

You agree to assume all management responsibilities relating to the financial statements, schedule of expenditures of federal awards, and related notes, and any other nonaudit services we provide, as listed in the attached addendum. You will be required to acknowledge in the management representation letter our assistance with preparation of the financial statements, schedule of expenditures of federal awards, and related notes, and any other nonaudit services we provide and that you have reviewed and approved the financial statements, schedule of expenditures of federal awards, and related notes and any other nonaudit services we provide prior to their issuance and have accepted responsibility for them. Further, you agree to oversee the nonaudit services by designating an individual, preferably from senior management, with suitable skill, knowledge, or experience; evaluate the adequacy and results of those services; and accept responsibility for them.

Responsibilities of Management for the Financial Statements and Single Audit

Our audit will be conducted on the basis that you acknowledge and understand your responsibility for (1) designing, implementing, establishing, and maintaining effective internal controls relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error, including internal controls over federal awards, and for evaluating and monitoring ongoing activities, to help ensure that appropriate goals and objectives are met; (2) following laws and regulations; (3) ensuring that there is reasonable assurance that government programs are administered in compliance with compliance requirements; and (4) ensuring that management and financial information is reliable and properly reported. Management is also responsible for implementing systems designed to achieve compliance with applicable laws, regulations, contracts, and grant agreements. You are also responsible for the selection and application of accounting principles; for the preparation and fair presentation of the financial statements, schedule of expenditures of federal awards, and all accompanying information in conformity with accounting principles generally accepted in the United States of America, and for compliance with applicable laws and regulations (including federal statutes), rules, and the provisions of contracts and grant agreements (including award agreements). Your responsibilities also include identifying significant contractor relationships in which the contractor has responsibility for program compliance and for the accuracy and completeness of that information.

You are also responsible for making drafts of financial statements, schedule of federal awards, all financial records, and related information available to us; for the accuracy and completeness of that information (including information from outside of the general and subsidiary ledgers); and for the evaluation of whether there are any conditions or events, considered in the aggregate, that raise substantial doubt about the government's ability to continue as a going concern for the 12 months after the financial statements date or shortly thereafter (for example, within an additional three months if currently known). You are also responsible for providing us with (1) access to all information of which you are aware that is relevant to the preparation and fair presentation of the financial statements, such as records, documentation, identification of all related parties and all related-party relationships and transactions, and other matters; (2) access to personnel, accounts, books, records, supporting documentation, and other information as needed to perform an audit under the Uniform Guidance; (3) additional information that we may request for the purpose of the audit; and (4) unrestricted access to persons within the government from whom we determine it necessary to obtain audit evidence. At the conclusion of our audit, we will require certain written representations from you about the financial statements; schedule of expenditures of federal awards; federal award programs; compliance with laws, regulations, contracts, and grant agreements; and related matters.

Your responsibilities include adjusting the financial statements to correct material misstatements and confirming to us in the management representation letter that the effects of any uncorrected misstatements aggregated by us during the current engagement and pertaining to the latest period presented are immaterial, both individually and in the aggregate, to the financial statements of each opinion unit as a whole.

You are responsible for the design and implementation of programs and controls to prevent and detect fraud, and for informing us about all known or suspected fraud affecting the government involving (1) management, (2) employees who have significant roles in internal control, and (3) others where the fraud could have a material effect on the financial

VILLAGE OF CASS CITY

November 24, 2025

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statements. Your responsibilities include informing us of your knowledge of any allegations of fraud or suspected fraud affecting the government received in communications from employees, former employees, grantors, regulators, or others. In addition, you are responsible for identifying and ensuring that the government complies with applicable laws, regulations, contracts, agreements, and grants. You are also responsible for taking timely and appropriate steps to remedy fraud and noncompliance with provisions of laws, regulations, contracts, and grant agreements that we report. Additionally, as required by the Uniform Guidance, it is management's responsibility to evaluate and monitor noncompliance with federal statutes, regulations, and the terms and conditions of federal awards; take prompt action when instances of noncompliance are identified including noncompliance identified in audit findings; promptly follow up and take corrective action on reported audit findings; and prepare a summary schedule of prior audit findings and a separate corrective action plan. The summary schedule of prior audit findings should be available for our review.

You are responsible for identifying all federal awards received and understanding and complying with the compliance requirements and for the preparation of the schedule of expenditures of federal awards (including notes and noncash assistance received, and COVID-19-related concepts, such as lost revenues, if applicable) in conformity with the Uniform Guidance. You agree to include our report on the schedule of expenditures of federal awards in any document that contains, and indicates that we have reported on, the schedule of expenditures of federal awards. You also agree to include the audited financial statements with any presentation of the schedule of expenditures of federal awards that includes our report thereon. Your responsibilities include acknowledging to us in the written representation letter that (1) you are responsible for presentation of the schedule of expenditures of federal awards in accordance with the Uniform Guidance; (2) you believe the schedule of expenditures of federal awards, including its form and content, is stated fairly in accordance with the Uniform Guidance; (3) the methods of measurement or presentation have not changed from those used in the prior period (or, if they have changed, the reasons for such changes); and (4) you have disclosed to us any significant assumptions or interpretations underlying the measurement or presentation of the schedule of expenditures of federal awards.

You are also responsible for the preparation of the other supplementary information, which we have been engaged to report on, in conformity with U.S. generally accepted accounting principles (GAAP). You agree to include our report on the supplementary information in any document that contains, and indicates that we have reported on, the supplementary information. You also agree to include the audited financial statements with any presentation of the supplementary information that includes our report thereon. Your responsibilities include acknowledging to us in the written representation letter that (1) you are responsible for presentation of the supplementary information in accordance with GAAP; (2) you believe the supplementary information, including its form and content, is fairly presented in accordance with GAAP; (3) the methods of measurement or presentation have not changed from those used in the prior period (or, if they have changed, the reasons for such changes); and (4) you have disclosed to us any significant assumptions or interpretations underlying the measurement or presentation of the supplementary information.

Management is responsible for establishing and maintaining a process for tracking the status of audit findings and recommendations. Management is also responsible for identifying and providing report copies of previous financial audits, attestation engagements, performance audits, or other studies related to the objectives discussed in the Audit Scope and Objectives section of this letter. This responsibility includes relaying to us corrective actions taken to address significant findings and recommendations resulting from those audits, attestation engagements, performance audits, or studies. You are also responsible for providing management's views on our current findings, conclusions, and recommendations, as well as your planned corrective actions, for the report, and for the timing and format for providing that information.

Engagement Administration, Fees, and Other

We understand that your employees will prepare all cash, accounts receivable, or other confirmations we request and will locate any documents selected by us for testing.

At the conclusion of the engagement, we will complete the appropriate sections of the Data Collection Form that summarizes our audit findings. It is management's responsibility to electronically submit the reporting package (including financial statements, schedule of expenditures of federal awards, summary schedule of prior audit findings, auditor's reports, and corrective action plan) along with the Data Collection Form to the Federal Audit Clearinghouse. We will coordinate with you the electronic submission and certification. The Data Collection Form and the reporting package must be submitted within the earlier of 30 calendar days after receipt of the auditor's reports or nine months after the end of the audit period.

We will provide copies of our reports to the *VILLAGE OF CASS CITY*; however, management is responsible for distribution of the reports and the financial statements. Unless restricted by law or regulation, or containing privileged and confidential information, copies of our reports are to be made available for public inspection.

The audit documentation for this engagement is the property of Anderson, Tuckey, Bernhardt & Doran, P.C. and constitutes confidential information. However, subject to applicable laws and regulations, audit documentation and appropriate individuals will be made available upon request and in a timely manner to State of Michigan or its designee, a federal agency

VILLAGE OF CASS CITY

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providing direct or indirect funding, or the U.S. Government Accountability Office for purposes of a quality review of the audit, to resolve audit findings, or to carry out oversight responsibilities. We will notify you of any such request. If requested, access to such audit documentation will be provided under the supervision of Anderson, Tuckey, Bernhardt & Doran, P.C. personnel. Furthermore, upon request, we may provide copies of selected audit documentation to the aforementioned parties. These parties may intend, or decide, to distribute the copies or information contained therein to others, including other governmental agencies.

The audit documentation for this engagement will be retained for a minimum of five years after the report release date or for any additional period requested by the State of Michigan. If we are aware that a federal awarding agency, pass-through entity, or auditee is contesting an audit finding, we will contact the party(ies) contesting the audit finding for guidance prior to destroying the audit documentation.

Angela M. Burnette, CPA is the engagement partner and is responsible for supervising the engagement and signing the reports or authorizing another individual to sign them. We expect to begin our audit on approximately April 20, 2026.

Our fee for these services will be at our standard hourly rates plus out-of-pocket costs (such as report reproduction, word processing, postage, travel, copies, telephone, confirmation service provider fees, etc.) except that we agree that our gross fee, including expenses, will not exceed:

<i>December 31, 2025</i>	<i>\$18,500</i>	<i>Financial Audit</i>
	\$4,000	Single Audit (if required)*
	\$900	F-65
	\$500 - \$1,000	Implementation of new GASB standards (if applicable)
	Fee to be negotiated	New Significant Funds (if required)
<i>December 31, 2026</i>	<i>\$19,500</i>	<i>Financial Audit</i>
	\$4,000	Single Audit (if required)*
	\$900	F-65
	\$500 - \$1,000	Implementation of new GASB standards (if applicable)
	Fee to be negotiated	New Significant Funds (if required)
<i>December 31, 2027</i>	<i>\$20,500</i>	<i>Financial Audit</i>
	\$4,000	Single Audit (if required)*
	\$900	F-65
	\$500 - \$1,000	Implementation of new GASB standards (if applicable)
	Fee to be negotiated	New Significant Funds (if required)

*The single audit cost includes one major program. Additional major programs are an additional fee of \$2,000 per program.

We also charge \$175 per hour for management level staff to perform any consulting services beyond the scope of ordinary audit services.

This fee assumes you have not added any new funds since your last audit. An additional fee will be negotiated if necessary for new funds and/or new accounting pronouncements and standards that require significant additional work. Our standard hourly rates vary according to the degree of responsibility involved and the experience level of the personnel assigned to your audit. Our invoices for these fees will be rendered each month as work progresses and are payable on presentation. In accordance with our firm policies, work may be suspended if your account becomes 90 days or more overdue and may not be resumed until your account is paid in full. If we elect to terminate our services for nonpayment, our engagement will be deemed to have been completed upon written notification of termination, even if we have not completed our report(s). You will be obligated to compensate us for all time expended and to reimburse us for all out-of-pocket costs through the date of termination. The above fee is based on anticipated cooperation from your personnel and the assumption that unexpected circumstances will not be encountered during the engagement. If significant additional time is necessary, we will keep you informed of any problems we encounter and our fees will be adjusted accordingly.

In connection with this engagement, we may communicate with you or others via e-mail transmission. As e-mails can be intercepted and read, disclosed, or otherwise used or communicated by an unintended third party, or may not be delivered to each of the parties to whom they are directed and only to such parties, we cannot guarantee or warrant that e-mails from us will be properly delivered and read only by the addressee. Therefore, we specifically disclaim and waive any liability or responsibility whatsoever for interception or unintentional disclosure or communication of e-mail transmissions, or for the unauthorized use or failed delivery of e-mails transmitted by us in connection with the performance of this engagement. In that regard, you agree that we shall have no liability for any loss or damage to any person or entity resulting from the use

VILLAGE OF CASS CITY

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of e-mail transmissions, including any consequential, incidental, direct, indirect, or special damages, such as loss of sales or anticipated profits, or disclosure or communication of confidential or proprietary information.

In order to help avoid a prolonged lawsuit in the event of a disagreement arising out of the performance of services under this engagement, and to help determine the value of the damages, if proven, you agree that our maximum liability to you for any wrongful action committed by us in the performance of any services contracted for under the terms of this engagement, is limited to two times the amount of our fees for this engagement. This limitation applies as well to any consulting services contracted for under this engagement. This limitation shall not, however, apply to the extent that damages arose out of our gross negligence or willful misconduct.

Further, because of the difficulties inherent in recalling communications and preserving all relevant information, you further agree that, notwithstanding the applicable period of limitations for bringing a lawsuit based upon services performed under this engagement, any such lawsuit, except actions brought by us to enforce payment of our invoices, must be brought within 12 months from the date of the completion of the services giving rise to such claim, unless you, within this same 12 month period, provide us with a written notice of the specific defect in our services that forms the basis of the claim.

In the event that we become obligated to pay any penalties, assessments, judgments or similar awards related to, arising out of or resulting from inaccurate or incomplete information that you have provided us in the course of the engagement, you agree to pay, indemnify, defend, and hold us harmless against all such obligations and costs.

In the event of a dispute related in any way to our services, our firm and you agree to discuss the dispute and, if necessary, to promptly mediate, in a good faith effort, to resolve it. We will agree on a mediator, but if we cannot, either of us may apply to a court having personal jurisdiction over the parties for appointment of a mediator. We will share the mediator's fees and expenses equally, but otherwise will bear our own attorney fees and costs of the mediation.

Participation in such mediation shall be a condition to either of us initiating litigation. In order to allow time for the mediation, any applicable statute of limitations shall be tolled for a period not to exceed 90 days from the date either of us first requests in writing to mediate the dispute.

The mediation shall be confidential in all respects, as allowed or required by law, except that our final settlement positions at mediation shall be admissible in litigation solely to determine the identity of the prevailing party for purposes of the award of attorney fees.

After considering the qualifications of the accounting personnel of *VILLAGE OF CASS CITY*, we believe they have the qualifications and abilities generate to financial statements, including the required footnotes, in accordance with accounting principles generally accepted in the United States of America. However, for convenience and other issues, we may contract with you to prepare our financial statements.

You have requested that we provide you with a copy of our most recent external peer review report and any subsequent reports received during the contract period. Accordingly, our 2024 peer review report accompanies this letter.

Reporting

We will issue written reports upon completion of our Single Audit. Our reports will be addressed to management and the governing board of the *VILLAGE OF CASS CITY*. Circumstances may arise in which our report may differ from its expected form and content based on the results of our audit. Depending on the nature of these circumstances, it may be necessary for us to modify our opinions, add a separate section, or add an emphasis-of-matter or other-matter paragraph to our auditor's report, or if necessary, withdraw from this engagement. If our opinions are other than unmodified, we will discuss the reasons with you in advance. If, for any reason, we are unable to complete the audit or are unable to form or have not formed opinions, we may decline to express opinions or issue reports, or we may withdraw from this engagement.

The *Government Auditing Standards* report on internal control over financial reporting and on compliance and other matters will state that (1) the purpose of the report is solely to describe the scope of testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance, and (2) the report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. The Uniform Guidance report on internal control over compliance will state that the purpose of the report on internal control over compliance is solely to describe the scope of testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Both reports will state that the report is not suitable for any other purpose.

VILLAGE OF CASS CITY

November 24, 2025

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We appreciate the opportunity to be of service to the *VILLAGE OF CASS CITY* and believe this letter accurately summarizes the significant terms of our engagement. If you have any questions, please let us know. If you agree with the terms of our engagement as described in this letter, please sign the enclosed copy and return it to us.

Very truly yours,

Anderson, Tuckey, Bernhardt & Doran, P.C.

Anderson, Tuckey, Bernhardt & Doran, P.C.
Certified Public Accountants

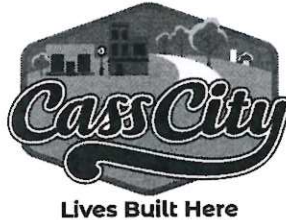
RESPONSE:

This letter correctly sets forth the understanding of the *VILLAGE OF CASS CITY*.

Management signature: _____

Title: _____

Date: _____



TO: Village President and Council

FROM: Nanette Walsh, Village Clerk/Treasurer

DATE: December 15, 2025

SUBJECT: Renewal of Pitney Bowes Postage Meter Lease

Every five years, the Pitney Bowes Postage Meter lease comes up for renewal. We have completed the 2020-2025 contract and have been presented the 2026-2030 contract.

In the lease agreement, the current meter is replaced by a new, current unit (the basic meter at minimum pricing), with a weight scale, internet capability for guaranteed current postal pricing, ability to download/refill postage, and allow for varied forms of postage, such as standard, package, overnight, certified and postcard. Having the date and timestamp abilities reassures the original time of mailing, should the letter/package be undeliverable or lost in transit. This proves highly beneficial when mailing tax or utility bills. Rather than purchase stamps at the post office, this meter allows for efficient mail processing and low-cost postage appropriate to the type and quantity of mail processed by Village Staff.

The current contract is actually priced lower than the previous contract, as the quarterly costs will go from \$265.95 to \$209.64. With 60 monthly payments of \$69.88, the five-year lease will be \$838.56 per year, for a total contract price of \$4,192.80. (The previous five-year contract was valued at \$5,139.00.)

MOTION: Approve the NASPO Value Point FMV 60 Month Lease Agreement with Pitney Bowes for a Postage Meter, Installation, Web Browser Integration, Metering Services and Maintenance at a cost of \$838.56 per year for a total of \$4,192.80 for the five(5) year term.

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

NASPO ValuePoint FMV Lease Agreement (Option C)

--	--	--	--	--	--	--	--	--	--

Agreement Number

Your Business Information

Full Legal Name of Lessee / DBA Name of Lessee			Tax ID # (FEIN/TIN)	
VILLAGE OF CASS CITY			386007169	
Sold-To: Address				
6506 MAIN ST, CASS CITY, MI, 48726-1524, US				
Sold-To: Contact Name		Sold-To: Contact Phone #		Sold-To: Account #
NANNETTE WALSH		(989) 872-2911		0012262746
Bill-To: Address				
6506 MAIN ST, CASS CITY, MI, 48726-1524, US				
Bill-To: Contact Name		Bill-To: Contact Phone #		Bill-To: Account #
NANNETTE WALSH		(989) 872-2911		0012262746
				Bill-To: Email
				cctreasurer@casscity.org
Ship-To: Address				
6506 MAIN ST, CASS CITY, MI, 48726-1524, US				
Ship-To: Contact Name		Ship-To: Contact Phone #		Ship-To: Account #
NANNETTE WALSH		(989) 872-2911		0012262746
PO #				

Your Business Needs

Qty	Item	Business Solution Description
1	SENDPROC SERIES4	SendPro C Series - Version 4
1	1FXA	Interface to InView Dashboard
1	7H00	C Series IMI Meter
1	8H00	C Series IMI Base
1	APAC	Connect+ Accounting Weight Break Reports
1	APAX	Cost Acctg Accounts Level (100)
1	APKN	Account List Import/Export
1	C2C1	C425 SendPro C - 5lb Scale Bundle
1	CAAB	Basic Cost Accounting
1	COVER-SPC	Protective Dust Cover - SendPro C
	F90I	Basic Installation and Training
1	F9PG2	PowerGuard LE Service Package
1	HZ80001	SendPro C Series Drop Stacker
1	ME1A	Meter Equipment - C Series

1	PAB1	C Series Premium App Bundle
1	PTJ1	SendPro Online-PitneyShip
1	PTJA	PitneyShip Basic 1 User
1	PTJN	Single User Access
1	PTK1	Web Browser Integration
1	PTK2	SendPro C Series Shipping Integration
1	SJS1	C200 SoftGuard
1	SP2RL	Return Lbl/Inst SendPro C C200-C300-C400
1	STDSLA	Standard SLA-Equipment Service Agreement (for SendPro C Series - Version 4)
1	ZH24	Manual Weight Entry
1	ZH27	HZ02 65 LPM Speed
1	ZHC425	SendPro C425 Base System Identifier
1	ZHD5	USPS Rates with Metered Letter
1	ZHD7	E Conf Services for Metered LTR. BDL
1	ZHD9	Retail Ground LOR

Your Payment Plan

Initial Term: 60 months		Initial Payment Amount:	
Number of Months		Monthly Amount	Billed Quarterly at*
60		\$ 69.88	\$ 209.64

*Does not include any applicable sales, use, or property taxes which will be billed separately.
If the equipment listed above is replacing your current meter, your current meter will be taken out of service once this lease commences.

- ☐ Tax Exempt Certificate Attached
☐ Tax Exempt Certificate Not Required
☐ Purchase Power® transaction fees included
☒ Purchase Power® transaction fees extra

Your Signature Below

By signing below, you agree to be bound by your State's/Entity's/Cooperative's contract, which is available at <http://www.pb.com/states> and is incorporated by reference. The terms and conditions of this contract will govern this transaction and be binding on us after we have completed our credit and documentation approval process and have signed below. If software is included in the Order, additional terms apply which are either (i) included in your State's contract which is available at <http://www.pb.com/states> or (ii) available by clicking on the hyperlink for that software located at https://www.naspovaluepoint.org/search/?term=pitney+bowes&page_ref=contractors. Those additional terms are incorporated by reference.

NASPO VALUEPOINT CTR059808; 220000000858

State/Entity's Contract#

Lessee Signature

Print Name

Title

Date

Email Address

Pitney Bowes Signature

Print Name

Title

Date

Sales Information

Christopher Majchrzak

christopher.majchrzak@pb.com

Account Rep Name

Email Address

PBGFS Acceptance

US174885.4

2/23

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Y103656687

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See Pitney Bowes Terms for additional terms and conditions

Pitney Bowes Confidential Information

Cass City Police Department

6506 Main Street

P.O. Box 123

Cass City, Michigan 48726-0123

Phone: (989) 872-2911

Fax: (989) 872-4855

email: ccpdfreeman@casscity.org

Date : December 15, 2025

To : Village Council

From : Jim Freeman, Police Chief
Debbie Powell, Village Manager

Subject : MDOT Performance Resolution

The Michigan Department of Transportation annually requires all Municipalities to update the MDOT 2207B form.

The 2207B Performance Resolution form is required to obtain permits (banners, parades, repairs) for road closures on M-81.

Motion: Adopt the Michigan Department of Transportation (MDOT) Performance Resolution for Municipalities for 2026.

PERFORMANCE RESOLUTION FOR MUNICIPALITIES

This Performance Resolution (Resolution) is required by the Michigan Department of Transportation for purposes of issuing to a Municipality an "Individual Permit for Use of State Highway Right of Way", and/or an "Annual Application and Permit for Miscellaneous Operations within State Highway Right of Way".

RESOLVED WHEREAS, the Village of Cass City
(County, City, Village, Township, etc.)

hereinafter referred to as the "MUNICIPALITY," periodically applies to the Michigan Department of Transportation, hereinafter referred to as the "DEPARTMENT," for permits, referred to as "PERMIT," to construct, operate, use and/or maintain utilities or other facilities, or to conduct other activities, on, over, and under State Highway Right of Way at various locations within and adjacent to its corporate limits;

NOW THEREFORE, in consideration of the DEPARTMENT granting such PERMIT, the MUNICIPALITY agrees that:

1. Each party to this *Resolution* shall remain responsible for any claims arising out of their own acts and/or omissions during the performance of this *Resolution*, as provided by law. This *Resolution* is not intended to increase either party's liability for, or immunity from, tort claims, nor shall it be interpreted, as giving either party hereto a right of indemnification, either by Agreement or at law, for claims arising out of the performance of this Agreement.
2. If any of the work performed for the MUNICIPALITY is performed by a contractor, the MUNICIPALITY shall require its contractor to hold harmless, indemnify and defend in litigation, the State of Michigan, the DEPARTMENT and their agents and employee's, against any claims for damages to public or private property and for injuries to person arising out of the performance of the work, except for claims that result from the sole negligence or willful acts of the DEPARTMENT, until the contractor achieves final acceptance of the MUNICIPALITY. Failure of the MUNICIPALITY to require its contractor to indemnify the DEPARTMENT, as set forth above, shall be considered a breach of its duties to the DEPARTMENT.
3. Any work performed for the MUNICIPALITY by a contractor or subcontractor will be solely as a contractor for the MUNICIPALITY and not as a contractor or agent of the DEPARTMENT. The DEPARTMENT shall not be subject to any obligations or liabilities by vendors and contractors of the MUNICIPALITY, or their subcontractors or any other person not a party to the PERMIT without the DEPARTMENT'S specific prior written consent and notwithstanding the issuance of the PERMIT. Any claims by any contractor or subcontractor will be the sole responsibility of the MUNICIPALITY.
4. The MUNICIPALITY shall take no unlawful action or conduct, which arises either directly or indirectly out of its obligations, responsibilities, and duties under the PERMIT which results in claims being asserted against or judgment being imposed against the State of Michigan, the Michigan Transportation Commission, the DEPARTMENT, and all officers, agents and employees thereof and those contracting governmental bodies performing permit activities for the DEPARTMENT and all officers, agents, and employees thereof, pursuant to a maintenance contract. In the event that the same occurs, for the purposes of the PERMIT, it will be considered as a breach of the PERMIT thereby giving the State of Michigan, the DEPARTMENT, and/or the Michigan Transportation Commission a right to seek and obtain any necessary relief or remedy, including, but not by way of limitation, a judgment for money damages.
5. The MUNICIPALITY will, by its own volition and/or request by the DEPARTMENT, promptly restore and/or correct physical or operating damages to any State Highway Right of Way resulting from the installation construction, operation and/or maintenance of the MUNICIPALITY'S facilities according to a PERMIT issued by the DEPARTMENT.

6. With respect to any activities authorized by a PERMIT, when the MUNICIPALITY requires insurance on its own or its contractor's behalf it shall also require that such policy include as named insured the State of Michigan, the Transportation Commission, the DEPARTMENT, and all officers, agents, and employees thereof and those governmental bodies performing permit activities for the DEPARTMENT and all officers, agents, and employees thereof, pursuant to a maintenance contract.
7. The incorporation by the DEPARTMENT of this *Resolution* as part of a PERMIT does not prevent the DEPARTMENT from requiring additional performance security or insurance before issuance of a PERMIT.
8. This *Resolution* shall continue in force from this date until cancelled by the MUNICIPALITY or the DEPARTMENT with no less than thirty (30) days prior written notice provided to the other party. It will not be cancelled or otherwise terminated by the MUNICIPALITY with regard to any PERMIT which has already been issued or activity which has already been undertaken.

BE IT FURTHER RESOLVED that the following position(s) are authorized to apply to the DEPARTMENT for the necessary permit to work within State Highway Right of Way on behalf of the MUNICIPALITY.

Title and/or Name:

James Freeman, Chief of Police

Deboria Powell, Village Manager

I HEREBY CERTIFY that the foregoing is a true copy of a resolution adopted by

the _____
(Name of Board, etc.)

of the _____ of _____
(Name of MUNICIPALITY) (County)

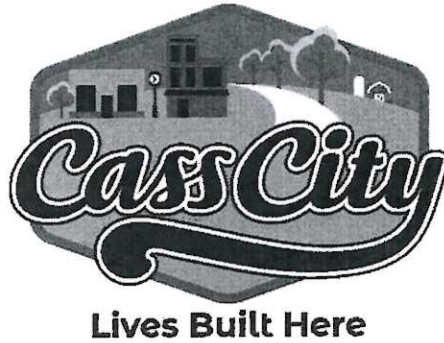
at a _____ meeting held on the _____ day

of _____ A.D. _____

Signed

Title

Print Signed Name



To: Village President and Council

From: Deboria L. Powell, Village Manager

Date: December 15, 2025

Subject: Ratification of Purchase of Mosaic Mural Kit

July 4, 2026, will mark our nation's 250th anniversary; the "Semiquincentennial" of America. The Village would like to commemorate this occasion with a mural on the Municipal Building.

The Village of Cass City was awarded a grant in the amount of \$5,000.00 from the "Frankenmuth Credit Union Foundation for Our Communities" on December 1, 2025 for a mural. The mural was discussed at the December 3, 2025, Committee of the Whole meeting and it was decided at that time to move forward with the purchase of a Mosaic Tile Mural Kit to secure our first choice of the design called "Patriot's Flag".

The original estimate for this tile mural kit from Mural Mosaic, Inc. was \$4,997.00, and it was discovered that the shipping charge was not included. The shipping charge is \$150.00, bringing the total cost to \$5,147.00.

The grant funds have been deposited and are available in account #248-001-740, DDA Operating Supplies. This account will cover the additional shipping costs.

Motion: To ratify payment to Mural Mosaic, Inc., for the purchase of a tile mural kit for the Semiquincentennial celebration, in the amount of \$5,147.00.

Receipt



Invoice number VKVBT7N1-0001
Date paid December 10, 2025

Mural Mosaic Inc
55011 Rge Rd 255
Sturgeon County Alberta T8T 0V4
Canada
+1 780-970-1519
roots@muralmosaic.com

Bill to
Melanie Radabaugh, Director
Village of Cass City/DPW
6737 Church Street
Cass City, Michigan 48726
United States
+1 810-618-2003
mradabaugh@casscity.org

Ship to
Melanie Radabaugh, Director
Village of Cass City/DPW
6737 Church Street
Cass City, Michigan 48726
United States
+1 810-618-2003

\$5,147.00 paid on December 10, 2025

Description	Qty	Unit price	Amount
USA 250 Mural Kit - 7×12 Foot Patriot's Flag - Outdoor for 200 Participants	1	\$4,997.00	\$4,997.00
USA 250 Mural Kit - Flat Rate Shipping	1	\$150.00	\$150.00
Subtotal			\$5,147.00
Total			\$5,147.00
Amount paid			\$5,147.00

Payment history

Payment method	Date	Amount paid	Receipt number
Mastercard - 8224	December 10, 2025	\$5,147.00	2002-8814

**Cass City Downtown Development Authority
Minutes
October 14, 2025**

The Meeting was brought to order at 1:30 pm by Village President Robert Piaskowski.

BOARD MEMBERS PRESENT: Christine Anthony, Eric Brown, Tyler Erla, Gavin Frederick, Andrew Klco, Jon Ligrow, Village President Robert Piaskowski and Tuscola EDC Director Alisha Proctor

ABSENT: Misty DeLong, David Weiler, Chair

VILLAGE STAFF PRESENT: Village Manager Debbie Powell, Director of Community Development Melanie Radabaugh, Administrative Assistant Linda Miller

Motion to accept the Revised Agenda for the Meeting was made by Brown and supported by Erla. Motion Carried.

Motion to approve the minutes from the August 12, 2025, meeting was made by Klco and supported by Brown. Motion Carried.

Manager Powell explained there was \$4,326 more in their account due to an increase in captured taxes.

Motion to approve the September 30, 2025, Financial Report was made by Frederick and supported by Brown. Motion Carried.

No comments during Citizen Comments.

Vacant Downtown Buildings: Manager Powell mentioned a Planning Commission Ad Hoc Committee is working to have property owners remove old signage and encourage property owners to do something with their vacant downtown properties.

Farmers Market Update: Cathy Tomlin thanked the DDA for their support for the Farmers Market. She mentioned they had many rain day cancellations. They are inquiring if next year the Farmers Market could be moved to the Lions Pavilion in the park to prevent the rain day cancellations. Next year they plan to extend the dates from May 20th to September 30th and have their market time run from 2:00 to 6:00 pm.

Motion to recommend to the Village Council to waive the fees for the Lions Pavilion for the Farmers Market group to use next year and to remain under the jurisdiction of the DDA was made by Erla and supported by Brown. Motion Carried.

Window Art: A group of artists called “Brush Moneys” paint store front windows to add some color and interest to downtowns. Manager Powell has spoken with them but is having difficulty getting a price quote from them. The DDA members encouraged Debbie to get storefront windows cleaned and see if businesses would be receptive to the artists painting on their windows. The DDA will cover costs associated with window cleaning before and after window painted decorations.

Community Workshop Oct. 21, 6-8 pm: Laken Chapin explained the Community Workshop will be held next week at Aspire Beechwood Conference Center. This workshop will have stations with different topics for participants to give their input for updating the Master Plan.

Training: Annual Training for every council and committee will be held November 5th from 6:30 – 7:30 pm at the Municipal Building. Abadata will be providing the session free of charge. Topic is Cybersecurity.

DDA Snow Plowing Contract: Manager Powell presented a Snow Plowing Contract from de Beaubien Enterprises, LLC to extend the current Snow Plowing Contract through 2030 at the same rate the DDA is currently being charged.

Motion to approve the de Beaubien Enterprises, LLC Contract was made by Anthony and supported by Brown. Motions Carried.

Chamber of Commerce Report: Director of Community Development, Radabaugh, mentioned Pink-or-Treat is scheduled for this Thursday, October 16th from 5:00 to 6:30 pm. Christmas in the Village is scheduled for December 5th with a Craft Show at the High School and a Gingerbread Build-Off. Due to restrictions by the Tuscola County Health Department, they can longer have a Chili Cook-Off.

Motion to adjourn at 2:26 pm was made by Anthony and supported by Ligrow. Motion Carried.

Next Meeting: November 12, 2025

Respectfully Submitted,

Linda W. Miller

Administrative Assistant

Cass City Economic Development Corporation (EDC)
Minutes
October 14, 2025

The Meeting was brought to order at 2:26 pm by Village President Robert Piaskowski.

BOARD MEMBERS PRESENT: Christine Anthony, Eric Brown, Tyler Erla, Gavin Frederick, Andrew Klco, Jon Ligrow, Village President Robert Piaskowski and Tuscola EDC Director Alisha Proctor

ABSENT: Misty DeLong, David Weiler, Chair

VILLAGE STAFF PRESENT: Village Manager Debbie Powell, Director of Community Development Melanie Radabaugh, Administrative Assistant Linda Miller

Motion to approve the minutes from the August 12, 2025, meeting was made by Klco and supported by Brown. Motion Carried.

Motion to approve the September 30, 2025, Financial Report was made by Brown and supported by Klco. Motion Carried.

No comments during Citizen Comments.

Tuscola County EDC Update: Alisha Proctor, Tuscola EDC Director, mentioned the MDARD Funds have been extended to March 2026. She is working with a Cass City developer for a revolving loan fund. This Friday, October 17th from 10 am to 3 pm a Rural Prosperity Workshop is planned at the Kingston Community Center.

Industrial Park Property Update: The Village Council renewed their listing with Elite Reality for the 8.2 acre parcel. There is a 3.7 acre parcel in the Industrial Park that the Village owns which is not listed.

Motion to adjourn at 2:32 pm was made by Anthony and supported by Erla. Motion Carried.

Next Meeting: November 12, 2025

Respectfully submitted,

Linda W. Miller
Administrative Assistant

**Cass City Planning Commission Meeting
Minutes of November 4, 2025**

PRESENT: Gary Barnes, Barbara Kirn, Colleen Langenburg, Joe Leeson, Eric Oslund, Dallas Rabideau, Heather Severance, Village President Robert Piaskowski

Excused: Erik Tamlyn

Village Staff Present: Village Manager Debbie Powell, Clerk/Treasurer Nanette Walsh, CEDAM Fellow Laken Chapin

Meeting was called to order at 7:00 pm by Chairman Leeson.

Motion by Barnes, supported by Severance, to approve the minutes of the October 7, 2025, as amended "CEDAM Fellow Severance gave an update on the Ad Hoc Committee for Vacant Commercial Buildings, expanding on ordinances in Bay City, Frankenmuth, and other communities, with emphasis on storage, signage, registration and enforcement". Motion carried.

During Citizens' Comments, Laken Chapin, CEDAM Fellow, inquired if the updated Master Plan should include a forestry page. After discussion, a recommendation was made to add up to three pages, including the tree inventory map.

Rezoning Parcels

A listing of proposed properties in the Village of Cass City that rezoning would be appropriate for the actual use of properties was presented and reviewed. Several parcels in question were clarified for type of rezoning. Chairman Leeson recommended notifying other owners of proposed rezoning for their input, adding that it seems timely to update these parcels as the zoning map is updated. A draft letter of notification to property owners was requested for the December 2, 2025 for review.

Motion by Leeson, supported by Oslund, to draft an introductory letter to notify property owners on proposed rezoning, explain that the rezoning will have no taxable effect, and request their input to the Zoning Administrator due at the January 6, 2026, 7:01 pm Planning Commission Public Hearing. Motion carried.

Motion by Leeson, supported by Rabideau, to review an introduction letter of proposed rezoning for property owners at the December 2, 2025 Planning Commission meeting. Motion carried.

Ad Hoc Committee

CEDAM Fellow Laken Chapin gave an update on the Ad Hoc Committee for Vacant Commercial Buildings, to pull up ordinances in local communities on vacant storefronts, with emphasis on storage, signage, registration and enforcement. The Ad Hoc committee will meet again, and bring back their findings at the January, 2026 Planning Commission meeting.

Proposed 2026 Capital Improvement Plan for Village of Cass City

Per the Michigan Planning Enabling Act 33 of 2008, each agency or department of the local unit of government with authority for public structures or improvements shall furnish the planning commission with lists, plans, and estimates of time and cost of those public structures and improvements. The proposed 2026-2031 Village of Cass City Capital Improvement Plan was present by Manager Powell. She detailed the proposed projects, and shared her intentions to seek Category D street funding through the Tuscola County Road Commission for future projects.

Overview of Master Plan Community Planning Workshop held on October 21, 2025

Laken Chapin did a brief presentation on the Community Planning Workshop, highlighting 40 participants, 300 comments and suggestions, including comments on Crosswalks, A Bike Path and Downtown Vibrancy and Beautification. A PowerPoint presentation will be done at the Village Council Community of the Whole on November 12, 2025 at 7:00 pm. Chapin was commended for the well attended event, surpassing community involvement at the previous Master Plan Community Engagement Event conducted by McKenna.

Professional Development

Manager Powell extended an invitation to the Fall Training on CyberSecurity, on November 5, 2025 at 6:30 pm, at the Cass City Municipal Building.

Motion by Oslund, supported by Piaskowski to adjourn the meeting at 7:53 pm. Motion Carried.

Respectfully submitted,

Nanette Walsh
Clerk/Treasurer

VILLAGE OF CASS CITY
PROPOSED ORDINANCE NO. 213

AN ORDINANCE TO REPEAL ARTICLE II, CHAPTER 42,
TREES AND SHRUBS IN PUBLIC AREAS
FROM THE CODE OF ORDINANCES,
VILLAGE OF CASS CITY, MICHIGAN

THE VILLAGE OF CASS CITY ORDAINS:

The Village of Cass City hereby repeals Article II, Trees and Shrubs in Public Areas, of Chapter 42, Vegetation, of the Code of Ordinances of the Village of Cass City, Michigan, in its entirety.

At a Regular Meeting of the Village of Cass City Council on the _____ day of _____,
20___,

A MOTION TO **INTRODUCE** AND CONDUCT THE **FIRST READING** OF PROPOSED
ORDINANCE NO. 213, TO REPEAL ARTICLE II, CHAPTER 42, TREES AND SHRUBS IN
PUBLIC AREAS FROM THE CODE OF ORDINANCES, VILLAGE OF CASS CITY,
MICHIGAN

Was offered by Trustee _____ and supported by _____.

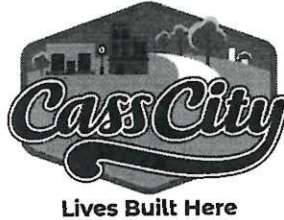
Ayes: Nays:

Approved / Not Approved

This Ordinance is hereby declared to have been **INTRODUCED** AND CONDUCTED THE
FIRST READING by the Village of Cass City Council at a meeting thereof duly called and held
on the ___ day of _____, 2025 and ordered to be given effect immediately upon its adoption.

Village President

Village Clerk



December 15, 2025

To: Village President and Council

From: Deboria L. Powell, Village Manager

RE: **Set a Public Hearing to Receive Comments on Proposed Ordinance #213, to Repeal a Trees and Shrubs in Public Areas Ordinance**

On this evening's agenda, the attached Proposed Ordinance # 213, An Ordinance to Repeal Article II, Chapter 42, Vegetation, of the Code of Ordinances has been introduced and conducted the First Reading.

It is appropriate to set a public hearing to receive public comments prior to adoption.

Therefore:

MOTION: To set a Public Hearing to Receive Comments on Proposed Ordinance #213, to Repeal a Trees and Shrubs in Public Areas Ordinance for January 26, 2026, at 6:01pm.

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
PROPOSED ORDINANCE NO. 214

AN ORDINANCE TO AMEND THE CASS CITY MUNICIPAL CODE, CHAPTER 42,
VEGETATION, ARTICLE II, TREES AND SHRUBS IN PUBLIC AREAS

THE VILLAGE OF CASS CITY ORDAINS:

Section 1. Amend Chapter 42, Article II.

The Village Council of Cass City hereby amends the Village Ordinance, Chapter 42, Vegetation, Article II, Trees and Shrubs in Public Areas, to read as follows:

ARTICLE II. TREES AND SHRUBS IN PUBLIC AREAS

DIVISION 1. GENERALLY

Sec. 42-31. Purpose.

Continued urban growth, new development and redevelopment, and increased demand on natural resources have the effect of encroaching upon, despoiling, or eliminating many of the trees and other forms of vegetation, natural resources, and processes associated with wooded areas. If preserved and maintained in an undisturbed and natural condition, these resources constitute important physical, aesthetic, recreation, and economic assets to existing and future residents of the Village. Specifically, the Village finds that:

1. Tree and woodland growth protects public health through the absorption of air pollutants and contamination, through the reduction of excessive noise and mental and physical damage related to noise pollution, and through its cooling effect in the summer months;
2. Trees and woodlands provide for public safety through the prevention of erosion, siltation, flooding;
3. Trees and woodland growth are an essential component of the general welfare of the Village by maintaining play areas for children and natural beauty, recreation and irreplaceable heritage for existing and future Village residents; and
4. The protection of such natural resources is a matter of paramount public concern in the interest of health, safety and general welfare of the residents of the Village, consistent with the Michigan Zoning Enabling Act 110, Public Acts of 2006, the State Constitution of 1963, and the Michigan Environmental Protection Act of 1970.

Sec. 42-32. Definitions.

The following words, terms and phrases, when used in this article, shall have the meanings ascribed to them in this section, except where the context clearly indicates a different meaning:

Village shall mean Village of Cass City.

Village Manager and Manager shall mean the Cass City Village Manager or the Cass City Village Manager's designated representative.

Greenbelt shall mean a strip of land of definite width and location reserved for the planting of trees and/or shrubs adjoining to or near a public right-of-way and/or trees or shrubs designated to serve as an obscuring screen or buffer strip.

Planting strip means the often grassy area between the curb and the sidewalk. If no sidewalk is present, the area adjacent to the curb and/or shoulder of a street.

Public utility means any person, organization, firm or corporation, public or private, duly authorized to supply electric, gas, telephone, cable, satellite, internet, telegraph, sewer or water service to, or for the general benefit of the public.

Right-of-way means any public street, highway, trailway, alley, greenbelt or avenue of the Village.

Superintendent shall mean the superintendent of public works for the Village.

Trees and shrubs mean all woody vegetation.

Tree planting permit or *tree removal permit* means the permit issued by the Village required before the planting or removal of any regulated tree. The fee for the tree removal permit shall be set forth in the Village's fee schedule.

Woodland means land covered with trees.

Secs. 42-33—42-34. Reserved.

DIVISION 2. VEGETATION ON PUBLIC GROUNDS

Sec. 42-35. Applicability of division provisions.

The provisions of this division, unless otherwise specifically stated, shall apply only to the right-of-way, parks and other land publicly owned or controlled by the Village. These provisions shall only apply to private property where the right-of-way extends onto said property.

Sec. 42-36. Enforcement.

The Village Manager and Superintendent of Public Works shall be charged with the duty of enforcing the provisions of this article and may delegate all duties that may be required or imposed to appropriate Village staff.

Sec. 42-37. Rules and Prohibited Acts

The Village Manager shall have control over all trees, shrubs and plants in the streets, alleys and parks of the Village and is empowered to plant, prune, spray, cultivate and preserve all trees and shrubs within the confines of the streets, alleys, parks and public areas of the Village. The following shall be prohibited acts:

1. No person shall plant or remove any shrubs or trees upon the right-of-way or parks without first obtaining a written permit from the Village Manager.
2. No person shall cut, break, or destroy any trees or shrubs on public property, in the right-of-way or parks at any time without first obtaining the written permission of the Village Manager.
3. No person shall permit any fire or the heat thereof, to injure any portion of any tree.
4. No person shall plant any shade or ornamental trees in the right-of-way or parks without approval as to location, variety of trees, size, etc., by the Village Manager.
5. Trees shall not be planted in the right-of-way where police, fire, street lighting, traffic signal or public utility overhead wires and equipment are located where such planting or anticipated growth dimensions may interfere with said items.
6. No person shall have the right to plant any variety of poplar trees, willows, box elders, silver maples, tree of heaven, horse chestnut, buckeye, or other quick growing tree in such location that their roots are likely to injure sewers or heave sidewalk or street surfaces. (See Sec. 42-47)

Sec. 42-38. Use as anchor.

It shall be unlawful for any person to use any tree as an anchor, and no material shall be fastened to or hung on any trees in any right-of-way or park except by written permission of the Village Manager.

- a. Exceptions. Ornamental or seasonal lights may be hung on trees and shrubs between the months of October and January of the following year, such that the lights do not inflict harm or undue stress on the vegetation or create an interference with traffic, driver visibility, plowing, and pedestrian usage of the right-of-way. Extension cords shall not cross the sidewalk for the purpose of powering ornamental lights on a tree.

Sec. 42-39. Trimming.

Every owner of any tree, shrub or plant, overhanging the sidewalks, streets, or right-of-way within the Village, shall trim the branches so that such branches shall not obstruct the light from any street lamp or obstruct the view of the surface of the street, alley, or right-of-way. Such owners shall remove all dead, diseased or dangerous trees, or broken or decayed limbs which constitute a menace to the safety of the public. The Village shall have the right to trim any tree or shrub on private property not maintained by the property owner with advance written notice. The Village shall have the right to trim any tree or shrub within the right-of-way within the 25-foot corner clearance of a street intersection when it interferes with visibility of any traffic control device or sign, or interferes with any public utility wires or equipment necessary to serve police or fire communication systems or street lighting or traffic control systems, such trimming to be confined to the area immediately above the right-of-way.

Sec. 42-40. Covering surface near trees.

No person shall place on public property any stone, brick, sand, concrete, mulch, compost or other material at the base of any tree which will in any way or in such quantities that will impede the full and free passage of water, air or fertilizer to the roots of any trees, subject to the provisions of this article.

- a. Exceptions. The Village Manager may grant written permission to place materials at the base of any tree for purposes of a memorial or recognition.

Sec. 42-41. Protection of trees.

No person shall break, injure, mutilate, kill or destroy any tree or shrub, or set any fire, or permit any fire, or the heat thereof, to injure any portion of any tree. No toxic chemicals or other injurious materials shall be allowed to seep, drain or be emptied on, near or about any tree; provided, however, that this shall not prohibit the use of Village-approved chemical control of trees and brush growth. No electric wires or installation, or any other lines or wires, shall be attached to any tree in any manner that shall cause damage thereto. All persons having under their care, custody or control facilities which may interfere with the trimming or removal of any tree subject to this article shall, after notice thereof by the Village, promptly abate such interference in such a manner as shall permit the trimming or removal of any tree by the Village.

Sec. 42-42. Planting and removal.

The planting and/or removal of trees and shrubs in the public right-of-way, parkways, parks, and other public areas of the Village may be done by order of the Village Manager or Superintendent. Planting and/or removal of trees may not occur on public property and/or in the right-of-way without a signed permit from the Village Manager or Superintendent. The Village Manager and Superintendent reserve the right to deny planting of a tree in the public right-of-way.

Sec. 42-43. Assessments.

Planting or removal of trees in the public right-of-way, completed by the Village, shall be deemed to be a public improvement. The cost thereof may be paid, in whole or in part, by levying and collecting special assessments upon property especially benefited thereby, in accordance with the provisions of Chapter 32, Special Assessments.

Sec. 42-44. Planting location.

The Village Manager and Superintendent reserve the right to approve or deny planting locations on public property and/or in the public right-of-way. No tree shall be planted in planting strips between the curb and sidewalk that are less than six feet in width unless it is a replacement planting deemed appropriate for placement by the Village; trees on private property adjacent to the sidewalk shall be planted not less than six feet therefrom. No trees shall be planted nearer to the intersection of any two or more streets closer than 25 feet from the point of intersection of two right-of-way lines. Any proposed planting site shall maintain a clearance of at least 15 feet from the lateral sewer service running from a building to the main, from the water service line running from a building to the main, or from a fire hydrant. The Village Manager or

Superintendent may supersede this clearance if deemed appropriate and unlikely to cause an interference.

Sec. 42-45. Permits.

- a. **Tree Planting.** A tree planting permit is required for all trees planted on public land or in the right-of-way.
- b. **Tree Removal.** A tree removal permit is required for all trees to be removed on public land or in the right-of-way.
- c. **Utility Companies.** Public utility companies are not required to obtain a permit to chemically control or trim trees and shrubs that intrude into the air space over, or grow within, the streets, alleys, parks, rights-of-way, or other public places of the Village. However, any public utility intending to perform such work must notify the Village and request approval prior to beginning activities. The Village Manager or Superintendent may grant approval on an annual basis, allowing the utility to carry out routine trimming and vegetation control needed to maintain safe and accessible overhead lines or equipment, and to prevent tree growth that may endanger such infrastructure or the public health and safety.

All trimming or chemical control shall follow approved practices and occur under the general direction of the Superintendent. Reasonable prior notice must be provided to the Village before work begins, except in emergencies requiring immediate maintenance to protect overhead lines or equipment or to safeguard public health and safety. For the purposes of this section, an “emergency” means an unexpected event that could not have been prevented through reasonable care or foresight and that poses an actual or potential threat to utility infrastructure or public safety.

- d. **Routine Maintenance and Trimming.** A permit is not required for routine maintenance and trimming (42-39).

Sec. 42-46. Removal of obstructing trees.

The Village Manager is hereby authorized to direct the department of public works to remove any trees or shrubs growing on any right-of-way, park or public place in the Village when such trees or shrubs are interfering with fire hydrants, sewers and water mains, visibility at street intersections, traffic control devices or construction affecting the public health and safety within the right-of-way.

Sec. 42-47 Nuisance trees on public grounds.

A tree of a genus and/or species classified by a state or federal agency as being a public nuisance, or a tree deemed to be a nuisance by the Village, shall not be planted on public property and/or in the right-of-way. The Village deems the following trees to be a nuisance for purposes of this section:

Common Name	Botanical Name
Ash	Fraxinus spp.
Black Walnut	Juglans nigra
Boxelder	Acer negundo
Butternut/White Walnut	Juglans cinerea
Chinese Elm	Ulmus parvifolia
Cottonwood/Poplar/Aspen	Populus deltoides
Crabapple species	Malus spp.
Ginkgo (female)	Ginkgo biloba
Hawthorn species (with thorns)	Crataegus spp.
Mulberry species	Morus spp.
Pear species	Pyrus spp.
Russian Olive	Elaeagnus angustifolia
Siberian Elm	Ulmus pumila
Silver Maple	Acer saccharinum
Tree of Heaven	Ailanthus altissima
Willow species	Salix spp.

Sec. 42-48 Recommended trees for planting

Whenever a tree is to be planted in the right-of-way or on public property, consideration for tree diversity shall be maintained to promote a tree population resistant to species-specific diseases and insects. The village council recommends the following trees for planting, sourced from the Michigan Department of Natural Resources. Thoughtful consideration shall be given to tree growth rates and utilities if a tree is to be planted along a roadways or sidewalk.

Common Name	Botanical Name	Size Class
Alaskan Cypress/Alaska Cedar	<i>Chamaecyparis nootkatensis</i>	Large
American Beech	<i>Fagus grandifolia</i>	Large
American Elm (DED Resistant Cultivars)	<i>Ulmus americana</i> x Hybrids	Large
American Holly	<i>Ilex opaca</i>	Medium
American Linden/Basswood	<i>Tilia americana</i>	Medium/Large cultivar dependent
American Plum	<i>Prunus americana</i>	Small/Medium
American Smoketree	<i>Cotinus obovatus</i>	Small
American Tamarack	<i>Larix laricina</i>	Medium
Bald cypress	<i>Taxodium distichum</i>	Large
Balsam Fir	<i>Abies balsamea</i>	Medium
Bitternut Hickory	<i>Carya cordiformis</i>	Large
Black Cherry	<i>Prunus serotina</i>	Large
Black Gum/Black Tupelo	<i>Nyssa sylvatica</i>	Medium
Black Spruce	<i>Picea mariana</i>	Medium
Black Willow	<i>Salix nigra</i>	Large
Bristlecone Pine	<i>Pinus aristata</i>	Small
Bur Oak	<i>Quercus macrocarpa</i>	Large
Canadian Plum	<i>Prunus nigra</i>	Small/Medium
Canadian Yew	<i>Taxus canadensis</i>	Small
Catalpa	<i>Catalpa</i> spp.	Large
Chinkapin Oak	<i>Quercus muehlenbergii</i>	Large
Common Larch	<i>Larix decidua</i>	Medium
Common Persimmon	<i>Diospyros virginiana</i>	Medium/Large
Corneliancherry Dogwood	<i>Cornus mas</i>	Small
Cucumbertree Magnolia	<i>Magnolia acuminata</i>	Large
Dawn Redwood	<i>Metasequoia glyptostroboides</i>	Large
Douglas Fir	<i>Pseudotsuga menziesii</i>	Medium
Eastern Hemlock	<i>Tsuga canadensis</i>	Medium
Eastern Redbud	<i>Cercis canadensis</i>	Small

Eastern Redcedar	<i>Juniperus virginiana</i>	Medium
Eastern White Pine	<i>Pinus strobus</i>	Large
European Beech	<i>Fagus sylvatica</i>	Large
European Hornbeam	<i>Carpinus betulus</i>	Small/Medium
Flowering Dogwood	<i>Cornus florida</i>	Small
Ginkgo (Male only)	<i>Ginkgo biloba</i>	Medium/Large
Hackberry	<i>Celtis occidentalis</i>	Medium/Large
Hawthorn (Thornless)	<i>Crataegus</i> spp. var. <i>inermis</i>	Small
Hinoki Falsecypress	<i>Chamaecyparis obtusa</i>	(Cultivar Dependent)
Hop-Hornbeam/Ironwood	<i>Ostrya virginiana</i>	Small/Medium
Hornbeam/Musclewood/Blue Beech	<i>Carpinus caroliniana</i>	Small/Medium
Jack Pine	<i>Pinus banksiana</i>	Small/Medium
Katsura	<i>Cercidiphyllum japonicum</i>	Medium/Large
Kentucky Coffeetree	<i>Gymnocladus dioica</i>	Large
Kousa Dogwood	<i>Cornus kousa</i>	Small
Littleleaf Linden	<i>Tilia cordata</i>	Medium/Large cultivar dependent
London Planetree	<i>Platanus x acerifolia</i>	Large
Mugo Pine/ Swiss Mountain Pine	<i>Pinus mugo</i>	Small
Nannyberry	<i>Viburnum lentago</i>	Small
Northern Red Oak	<i>Quercus rubra</i>	Large
Norway Spruce	<i>Picea abies</i>	Medium/Large
Ohio Buckeye	<i>Aesculus glabra</i>	Large
Ornamental Cherries	<i>Prunus</i> spp.	Cultivar Dependent
Osage Orange (Thornless)	<i>Maclura pomifera</i> var. <i>inermis</i>	Medium/Large
Pagoda Dogwood/Alternate-leafed Dogwood	<i>Cornus alternifolia</i>	Small
Paper Birch	<i>Betula papyrifera</i>	Medium
Pawpaw	<i>Asimina triloba</i>	Small/Medium
Persian Parrotia	<i>Parrotia persica</i>	Medium
Pignut Hickory	<i>Carya glabra</i>	Large
Pin Oak	<i>Quercus palustris</i>	Large
Red Horsechestnut	<i>Aesculus X Carnea</i>	Medium
Red Pine	<i>Pinus resinosa</i>	Large
River Birch	<i>Betula nigra</i>	Medium
Sargent Cherry	<i>Prunus sargentii</i>	Medium
Sassafras	<i>Sassafras albidum</i>	Medium/Large

Saucer Magnolia	Magnolia x soulangiana	Medium
Serviceberry/Juneberry/Sugar Plum	Amelanchier spp.	Small
Shagbark Hickory	Carya ovata	Large
Shingle Oak	Quercus imbricaria	Large
Shumard Oak/Swamp Red Oak	Quercus shumardii	Large
Siberian Spruce	Picea omorika	Medium
Silver Linden	Tilia tomentosa	Large
Sourwood	Oxydendrum arboreum	Medium
Star Magnolia	Magnolia stellata	Small/Medium
Swamp White Oak	Quercus bicolor	Large
Sweetgum	Liquidambar styraciflua	Medium
Sycamore	Platanus occidentalis	Large
Thornless Honeylocust	Gleditsia triacanthos var. Inermis	Medium/Large
Tulip Tree	Liriodendron tulipifera	Large
Turkish Filbert/Turkish Hazel	Corylus colurna	Medium
White Cedar/Arborvitae	Thuja occidentalis	(Cultivar Dependent)
White Fir	Abies concolor	Medium
White Oak	Quercus alba	Large
White Spruce	Picea glauca	Medium
White Willow	Salix alba	Large
Yellowwood	Cladrastis kentukea	Medium
Zelkova	Zelkova serrata	Medium

The village does not recommend planting maple trees due to their overpopulation in the village.

Secs. 42-49—42-52. reserved.

DIVISION 3. NUISANCE TREES ON PRIVATE PROPERTY

Sec. 42-53. Infected trees declared nuisance.

Trees or parts thereof in a dead or dying condition that are hazardous so as to be injurious to the public, or that may also serve as breeding places for infectious diseases or harmful insects, are hereby declared to be public nuisances, and it shall be unlawful for the person owning property whereon the same is situated to possess or keep the same.

Sec. 42-54. Manager to enforce.

The Village Manager is charged with enforcement of this division. If it comes to the Village Manager's attention that there are one or more trees on a property that may constitute a nuisance under section 42-53, the Village Manager shall notify the property owner of such preliminary determination and provide the property owner an opportunity to schedule a meeting at the property with the Village Manager to discuss the nuisance determination and inspect the tree(s) together. Such notice shall be by way of certified mail or by hand delivery. Such notice is not required if an emergency situation exists as reasonably determined by the Village Manager. If the property owner declines the meeting or fails to respond to such notice within 30 days, the Village Manager and any persons deemed necessary by the Village Manager may enter upon private property at all reasonable hours for purposes of inspecting trees thereon, and may remove such specimens as are required for purposes of analysis to determine whether or not the same are infected. If entry is refused or no response from the property owner is received, and if it is determined by the Village Manager that it is feasible to delay entry, the Village shall obtain an administrative search warrant from the court authorizing such entry. It shall be unlawful for any person to prevent the Village Manager entering onto private property for purposes of carrying out their duties hereunder, or to interfere with such Village Manager in the lawful performance of their duties under the provisions of this division.

Sec. 42-55. Corrective action.

If any trees on private property are found to be infected, infested or otherwise hazardous to the public, the Village Manager shall give to the owner of the premises where such trees are situated written notice of the existence of the condition, and require corrective action including, but not limited to, complete removal to be under the direction and supervision of the Village Manager. Such notice shall be by way of certified mail or hand delivery. Such notice shall also notify the owner of such premises that unless corrective measures are taken in compliance with the terms thereof within ten days of the notice, the Village may proceed with the removal of such tree(s), and assess the cost thereof against the property in accordance with Chapter 32, special assessments. The notice herein required shall be given as prescribed in Section 32-3. However, such notice and opportunity to take corrective measures are not required if an emergency situation exists as reasonably determined by the Village Manager.

Sec. 42-56. Appeals.

Should a property owner dispute a determination that the tree(s) identified by the Village Manager constitute a nuisance under this division, the property owner may provide a written notice of the dispute to the Village Manager who shall place the item on the next available Village council agenda. At the Village council meeting, the property owner will be afforded an

opportunity to be heard and provide whatever materials the property owner wishes. The Village council shall then make a determination whether a nuisance under this division exists and, if so, may determine the terms, conditions and timelines of such removal as it deems appropriate. Notwithstanding the foregoing, if an emergency condition exists such that removal of the tree must be done for the protection, health, safety and welfare of the public or other property before such appeal could be completed, the Village Manager is not required to wait for such an appeal to occur before removing the tree(s).

Sec. 42-57. Court action.

If it is determined by the Village Manager that a tree constitutes a nuisance, but it is not deemed to be an emergency matter such that it is feasible to proceed against the property owner for an ordinance violation of this division for having a nuisance tree and failing to take corrective action, the Village shall obtain a court order permitting the Village to remove said tree(s).

DIVISION 4. FEES

Sec 42-58. Fees

A fee schedule shall be set by the Village Council for the tree permit, noncompliance, and removal of prohibited trees or plantings. The fee schedule shall be adopted by the Village Council annually in the Village of Cass City Financial Budget.

Secs. 42-59—42-70. Reserved.

Section 2. Validity and Severability.

If any portion of this Ordinance is found invalid for any reason, such holding will not affect the validity of the remaining portions of this Ordinance.

Section 3. Repealer.

All other ordinances inconsistent with the provisions of this Ordinance are hereby repealed to the extent necessary to give this Ordinance full force and effect.

Section 4. Effective Date.

This Ordinance takes effect seven (7) days after publication as provided by law.

A MOTION TO INTRODUCE AND CONDUCT THE FIRST READING OF PROPOSED ORDINANCE NO. 214, TO AMEND THE CASS CITY MUNICIPAL CODE, CHAPTER 42, VEGETATION, ARTICLE II, TREES AND SHRUBS IN PUBLIC AREAS

Was offered by Trustee _____ and supported by _____.

Ayes:

Nays:

Resolution: Approved / Not Approved

This Ordinance is hereby declared to have been adopted by the Village of Cass City Council at a meeting thereof duly called and held on the ____ day of _____, 2025 and ordered to be given effect immediately upon its adoption.

_____, Village President

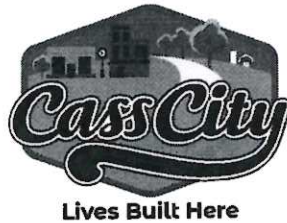
_____, Village Clerk

CERTIFICATION

I hereby certify that the foregoing is a true and complete copy of an Ordinance adopted by the Village Council of the Village of Cass City, County of Tuscola, State of Michigan at a regular meeting of Village Council duly called and held on the _____ day of _____, 2025.

Village Clerk

Date



December 15, 2025

To: Village President and Council

From: Deboria L. Powell, Village Manager

RE: **Set a Public Hearing to Receive Comments on Proposed Ordinance #214, to Amend a Trees and Shrubs in Public Areas Ordinance**

On this evening's agenda, the attached Proposed Ordinance # 214, An Ordinance to Amend Article II, Chapter 42, Vegetation, of the Code of Ordinances has been introduced and conducted the First Reading.

It is appropriate to set a public hearing to receive public comments prior to adoption.

Therefore:

MOTION: To set a Public Hearing to Receive Comments on Proposed Ordinance #214, to Amend a Trees and Shrubs in Public Areas Ordinance for January 26, 2026, at 6:03pm.

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To: Village Council

From: Debbie Powell, Village Manager

Date: December 15, 2025

Re: December Manager's Annual Report

A requirement of the Michigan Economic Development Corporation (MEDC) Redevelopment Ready Community (RRC) program is that an annual report be submitted to the Village Council concerning the plans for marketing, public participation, and economic development. My December Manager's Report includes an update on the 2025 strategic planning goals and as part of the 2025 Annual Report to be submitted to MEDC RRC.

The Village of Cass City was fortunate to receive a grant for a Fellow through the Community Economic Development Association of Michigan (CEDAM) for a 15-month period starting in January 2025. Laken Chapin was hired to work on the Master Plan, the Street Forestry Program, and Marketing. Laken added to the capacity for staff to work on the goals and complete many of our objectives, in addition to assisting with other tasks as assigned. Laken has been a great asset to the Village during 2025.

STRATEGIC PLANNING GOALS UPDATE 2025

The 2025 Strategic Planning Goals Update is provided below.

1. Master Plan Update

The Master Plan is five years old (2019), and the Village needs to update their plan. The Planning Commission decided to update the Zoning Ordinance at the same time as the Master Plan as there is a correlation between the zoning maps and future land use map and the Master Plan. The Village contracted with McKenna who prepared our plan in 2019 to incorporate updates. Giffels Webster was the company that prepared our Zoning Ordinance and Map, and they were contracted to incorporate those revisions.

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During the year many opportunities were afforded to the public to comment and provide feedback on the Master Plan (see Public Participation Plan section). The data was compiled and submitted to the Planning Commission who is actively reviewing the Master Plan in three parts. The timeline for project completion is April 2026.

2. Street Forestry Management

The Village applied for a DNR grant to do a study of the Village's tree inventory and a summary of recommendations for our trees, and we received an award of \$10,000. The Village contracted with Davey Resource Group, who completed the study and provided their report to the Village on June 30. During 2025, the Village assembled a group of volunteers who participated in research for replacement trees for the downtown corridor. The group comprised the Forestry Committee who met several times during the year to assist with the replacement of the downtown trees and review of our existing tree ordinance. The revised tree ordinance was presented to the Village Council at their November 12th meeting and will appear on the December 15th agenda for introduction and first reading.

3. Housing Development Grant Study

Village staff have been actively engaged in housing initiatives to foster housing grants and development in Cass City. I have been a member of the Region H Housing Coalition for the State since 2023. With the assistance of our Fellow, Laken Chapin, the Village has applied to MSHDA for federal Community Development Block Grant (CDBG) funds for owner-occupied, low-moderate income, housing repairs to maintain the housing stock in our community. We were given a grant award in the amount of \$236,000. These grant funds for our Region have typically not been expended because of the extensive work involved with applying and then meeting the grant requirements. This is a two-year grant commencing December 1, 2025.

4. Infrastructure Overview

The Village contracted with Spicer to complete a six-year Transportation Asset Management Plan. A PASER study of road surface conditions was performed with a recommended report of ratings. Our map with designated areas in the Village that require road maintenance was updated. Spicer also provided engineering estimates for the repairs which have been included in the Capital Improvement Plan. This data has been incorporated into our GIS ESRI software.

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RRC UPDATE ON MARKETING, ECONOMIC DEVELOPMENT & PUBLIC PARTICIPATION PLANS

ECONOMIC DEVELOPMENT PLAN

The vision of the Economic Development Plan is as follows: The Village of Cass City strives to grow a diverse, modern economy while retaining the small-town charm and agricultural roots for which the community is known. This economy will support small, medium, and large local businesses, prioritize a socially vibrant public realm, and provide a walkable, livable community for a talented workforce.

The Village is seeking grants from MEDC, MSHDA, and other sources to assist our established businesses in the downtown district. In addition, we are utilizing MEDC funds to assist new property owners with new retail and housing projects. In 2025 the Village applied for the Match on Main grant and a local business owner was awarded \$25,000 to assist with start-up costs.

The Village has been actively marketing Industrial Park property that is owned by the Village for development. The Village has sold two parcels that are currently being developed and added to the tax role.

Village staff are researching funding sources for community development projects to add amenities and increase quality of life for our residents. We continue to focus on grants to fund projects like public art, pocket parks, and downtown beautification.

This past year the downtown has experienced revitalization through the sale of the Cultural Center, the purchase of the vacant former Howard's Heating building, and new interest and investment in local businesses. There has been changes in property ownership with future plans for mixed use and housing in the downtown corridor.

PUBLIC PARTICIPATION PLAN

The Village follows its Public Participation Plan. Listed below are specific details of engaging the public in 2025.

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Public Forums - All of the Council, Boards, Committees and Commissions have "Public Comments" at their meetings. Public Hearings - The following public hearings were held in 2025:

Public Hearings

Village Council Meetings - The Village Council held eight public hearings on: February 24, April 28, May 19, June 30, July 28, August 25, November 24, and December 15, 2025.

Planning Commission Meetings - The Planning Commission held two public hearings on February 4, and April 8, 2025.

Surveys

A survey of the youth at the Cass City High School was conducted in the Spring to gather feedback on what the students wanted to see for Cass. City. The survey had ten questions which ranged from local amenities, jobs and future improvements. These results were incorporated into the Master Plan update.

Online Survey - The Village of Cass City used a survey to engage the public online, that was also available in hard copy at the Municipal Building. The survey was for the Master Plan and collected approximately 150 responses. They were sent with the utility bills, on Facebook and our website. There was an incentive to respond with prizes including Cass City branded merchandise or local gift cards.

Direct Mailings - A Newsletter is prepared and sent out from the Village in the spring and fall informing residents of important information.

Website/Facebook - The Website has a fresh new look and is user-friendly. In 2025, the website was updated to incorporate our new brand, logo, and marketing materials. The Village continues to use Facebook regularly to communicate with community stakeholders and to program posts.

Electronic Sign - The Electronic sign that is attached to the Municipal Building is used to post local information about Village business, community events, and general notices.

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Community Planning Workshop – A Community Planning Workshop was held on October 21, 2025 to engage the community in providing comments and feedback concerning planning for the Village's Master Plan. This workshop explored placemaking, downtown development, and community assets. The major assets were parks, head and housing.

Scavenger Hunt – The Scavenger Hunt was an interactive form of public engagement with signs posted at six locations around the Village. These signs had a question to answer concerning Cass City development. Once answered, a clue was provided to the location of the next sign. Those who found all six signs were given a prize of merchandise with the new Cass City Logo (cooler, backpack or water bottle).

MARKETING

In 2024, the Village was able to use their MEDC, RRC "toolbox funds" to contract with New Moon Visions, LLC to create a new brand, logo, and identity for the Village. The Village started our Marketing Campaign in 2025 with the new logo and tagline of "Lives Built Here."

Laken provided additional capacity to implement Cass City's marketing objectives. The marketing campaign commenced early in the year through: the purchase of merchandise and supplies; graphic design, updates to the website; press releases; and application of the branding package.

Staff collaborated with the Chamber of Commerce to update their signage at the corner of M-81 and M-53 to advertise "types" of businesses in Cass City (i.e. food, gas, lodging, retail with no specific businesses mentioned). On M-53 there was also a billboard for the summer months advertising Cass City amenities.

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