CITY COUNCIL AGENDA

Regular Meeting

January 20, 2026 at 7:00 PM

1) **CALL TO ORDER**
2) **ROLL CALL**
3) **INVOCATION**
4) **PLEDGE OF ALLEGIANCE**
5) **APPROVAL OF AGENDA** - Items can be added or deleted from the Agenda by City Council action.
6) **PUBLIC COMMENT ON AGENDA ITEMS** Persons addressing City Council are required to give their name and address for the record when called upon by the Mayor. Members of the public shall be limited to speaking for a maximum of three (3) minutes. Comments shall address AGENDA ITEM topics. Public Hearing items should be addressed during the PUBLIC HEARING portion (Item 10) of the meeting agenda. Non-Agenda items shall be addressed during the PUBLIC COMMENT-NON-AGENDA ITEMS (Item 14) portion of the meeting agenda.
7) **CONSENT AGENDA**
   - A. **City Council Minutes**
     Regular Session - January 10, 2026
   - B. **City Bills**

Purchases 12/31/25	$47,933.83
Purchases 1/7/26	$4,819.69
Purchases 1/9/26	$239,774.46
Purchases 1/12/26	$385,749.91
December Power Purchase	$804,015.18
TOTAL	**$1,482,293.07**

   - C. **SECOND QUARTER FY2026 FINANCIAL REPORT**
   - D. **SECOND QUARTER FY2026 CASH POSITION REPORT**
   - E. **REPORT - CALHOUN COUNTY PARKS MILLAGE ALLOCATION**
8) **PRESENTATIONS AND RECOGNITIONS**
   - A. **CHOOSE MARSHALL - MAEDA UPDATE**
9) **INFORMATIONAL ITEMS**
10) **PUBLIC HEARINGS & SUBSEQUENT COUNCIL ACTION** Persons addressing City Council are required to give their name and address for the record when called upon by the Mayor. Members of the public shall be limited to speaking for a maximum of three (3) minutes per public hearing.
    - A. **JULY 1, 2026 — JUNE 30, 2032, CAPITAL IMPROVEMENT PROGRAM (CIP) ADOPTION**
11) **OLD BUSINESS**
12) **REPORTS AND RECOMMENDATIONS**
    - A. **2026 ACTION PLAN**

MAYOR: Scott Wolfersberger CITY MANAGER: Derek N. Perry
COUNCIL MEMBERS: Theresa Chaney-Huggett, Jacob Gates, James Hackworth, Andrew Scibbe, Ryan Traver, Ryan Underhill
Council Chambers, 323 W Michigan Ave, Marshall, MI 49068

B. **CONTRACT - TRASH AND RECYCLING**

C. **CONTRACT - ELECTRIC LINE CLEARANCE AND VEGETATION MAINTENANCE**

D. **RESOLUTION 2026-02 - AMENDMENT 1 TO JOINT USE CONTRACT BETWEEN AT&T AND CITY OF MARSHALL**

E. **PURCHASE - F350 PICKUP TRUCK FOR ELECTRIC DEPARTMENT**

13) **APPOINTMENTS / ELECTIONS**

14) **PUBLIC COMMENT ON NON-AGENDA ITEMS** Persons addressing City Council are required to give their name and address for the record when called upon by the Mayor. Members of the public shall be limited to speaking for a maximum of two (2) minutes. Comments shall address NON-AGENDA ITEM topics. Public Hearing items shall be addressed during the PUBLIC HEARING portion (Item 10) of the meeting agenda. Agenda items should be addressed during the PUBLIC COMMENT-AGENDA ITEMS (Item 6) portion of the meeting agenda.

15) **COUNCIL AND MANAGER COMMUNICATIONS**

16) **ADJOURNMENT**

CITY COUNCIL MINUTES

January 10, 2026

Regular Meeting - 8:00 AM

[IGNORE_INDENT]

1) CALL TO ORDER

IN A REGULAR SESSION held on Saturday, January 10, 2026 at 8:00 AM in the Training Room of City Hall, 323 West Michigan Ave, Marshall, MI 49068, the Marshall City Council was called to order by Mayor Wolfersberger.

2) ROLL CALL

Roll was called:

Present: Mayor Scott Wolfersberger, Theresa Chaney-Huggett (Arrived at 8:09 am), Jacob Gates, James Hackworth (Left at 10:15 am), Andrew Scibbe, Ryan Traver (Left at 10:38 am), and Ryan Underhill (left at 10:38 am)

Also Present: Manager Perry and Clerk Eubank

Absent: None

3) INVOCATION

4) PLEDGE OF ALLEGIANCE

5) APPROVAL OF AGENDA - Items can be added or deleted from the Agenda by City Council action.

Moved by Ryan Traver, supported by Ryan Underhill to approve the agenda as presented. On a voice vote: **Motion carried.**

6) PUBLIC COMMENT ON AGENDA ITEMS Persons addressing City Council are required to give their name and address for the record when called upon by the Mayor. Members of the public shall be limited to speaking for a maximum of three (3) minutes. Comments shall address AGENDA ITEM topics. Public Hearing items should be addressed during the PUBLIC HEARING portion (Item 10) of the meeting agenda. Non-Agenda items shall be addressed during the PUBLIC COMMENT-NON-AGENDA ITEMS (Item 14) portion of the meeting agenda.

Barry Wayne Adams of 622 W Green St and Lynn Sleight of 507 Fair St gave public comment.

7) CONSENT AGENDA

Moved by Jacob Gates, supported by Ryan Traver to approve the consent agenda as presented. On a voice vote: **Motion carried.**

A. City Council Minutes

Regular Session - January 5, 2025

8) PRESENTATIONS AND RECOGNITIONS

9) INFORMATIONAL ITEMS

10) PUBLIC HEARINGS & SUBSEQUENT COUNCIL ACTION Persons addressing City Council are required to give their name and address for the record when called upon by the Mayor. Members of the public shall be limited to speaking for a maximum of three (3) minutes per public hearing.

11) OLD BUSINESS

12) REPORTS AND RECOMMENDATIONS

A. 2025 ACTION PLAN REVIEW

There were no questions for staff from council on the 2025 Action Plan review.

B. CAPITAL IMPROVEMENT PROGRAM

Council and Staff discussed the upcoming Capital Improvement Plan.

C. 2026 ACTION PLAN

Council and Staff discussed the 2026 Action Plan for the City.

13) APPOINTMENTS / ELECTIONS

14) PUBLIC COMMENT ON NON-AGENDA ITEMS

Persons addressing City Council are required to give their name and address for the record when called upon by the Mayor. Members of the public shall be limited to speaking for a maximum of two (2) minutes. Comments shall address NON-AGENDA ITEM topics. Public Hearing items shall be addressed during the PUBLIC HEARING portion (Item 10) of the meeting agenda. Agenda items should be addressed during the PUBLIC COMMENT-AGENDA ITEMS (Item 6) portion of the meeting agenda.

Rebekah Sebring of Fredonia Twp, Barry Wayne Adams, and Lynn Sleight gave public comment.

15) COUNCIL AND MANAGER COMMUNICATIONS

16) ADJOURNMENT

The meeting was adjourned at 10:48 am.

Respectfully submitted by,

Michelle Eubank
City Clerk

APPROVAL LIST FOR CITY OF MARSHALL
EXP CHECK RUN DATES 12/31/2025 - 12/31/2025
JOURNALIZED
PAID

INVOICE NUMBER	VENDOR NAME	DESCRIPTION	PO NUMBER	AMOUNT
1F74-4CN6-3Y3D	AMAZON CAPITAL SERVICE:	ACCT NO. A1P4GM99HG1EO2 IPAD CASE		47.99
1TWP-NHNQ-9WXW	AMAZON CAPITAL SERVICE:	ACCT NO. A1P4GM99HG1EO2 AREA RUG, MIRROR		274.34
1C9C-LJTL-FPLW	AMAZON CAPITAL SERVICE:	ACCT NO. A1P4GM99HG1EO2 AQUAFLUSH DIAPHR		34.67
12312025	ASHBY, RON	ARTICLE 40 SECTION 1: MEALS 12/29/25		15.00
12232025	CORELOGIC CENTRALIZED	WINTER TAX OVERPAYMENT PARCEL #13-53-001		724.79
10074	COURTNEY & ASSOCIATES	MONTHLY RETAINER SERVICE NOVEMBER 2025		250.00
12312025	CPM CONSTRUCTION, INC.	FIRE HYDRANT USAGE PERMIT DEPOSIT REFUND		389.83
386617	CRYSTAL FLASH, INC.	ACCT NO. 149759-2 DIESEL 12/2/25		1,553.16
I140440	ERIC DALE HEATING & AI	SERVICE CALL FOR HEAT AT PSB		210.00
I140504	ERIC DALE HEATING & AI	SERVICE CALL FOR HEAT AT CITY HALL		259.00
2624	FIELDS ELECTRIC LLC	A BASE METER REPLACEMENT		1,985.00
IN102512040196	FS.COM INC	TRANSCEIVERS - BROCADE	2026.171	1,411.20
13514	FUG, INC./MARSHALL CUS'	DPW UNIFORM SWEATSHIRTS		533.00
13709	FUG, INC./MARSHALL CUS'	FARMER'S MARKET YARD SIGNS		252.00
25-12036	GARAGE DOORS UNLIMITED	SERVICE CALL AT PSB		323.50
9727575822	GRAINGER	SAMPLER SUPPLIES		552.92
2713396	GRIFFIN PEST SOLUTIONS	PEST SERVICES AT FIRE STATION 11/19/25		45.00
2712816, 2722669	GRIFFIN PEST SOLUTIONS	PEST SERVICES AT CITY HALL 11/19/25 & 12		118.00
2025406	GRP ENGINEERING A VERD.	ENGINEERING SERVICES THROUGH 11/21/25		987.50
12312025	HEATH, MIRANDA	ARTICLE 40 SECTION 1: MEALS 12/29/25 - 1		30.00
12012025	HERITAGE CLEANERS	ACCT NO. 100243 DRY CLEANING SERVICE FOR		483.00
197828	INDEECO	HEATERS FOR ENGINE #6	2026.149	2,044.09
12/31/2025	JAKE VANOVER	UB refund for account: 4380		79.20
103979847	KIMBALL MIDWEST	LOCK PINS, DRILL BITS, CABLE TIES		179.47
2024028.00 - 22511:	LAWSON-FISHER ASSOCIAT:	2024 OWNERS DAM SAFETY UPDATE REPORTING	2024.316	819.22
INVPRA11262289	LEXIPOL, LLC	POLICEONE ACADEMY ANNUAL USER FEE 1/1/26		1,668.32
P07025	MACQUEEN EQUIPMENT, LL(	SCBA & FACE PIECE FLOW TESTING		2,145.00
927128	NYE UNIFORM COMPANY	VEST - RITSEMA		1,282.13
927400	NYE UNIFORM COMPANY	VEST - KURAS		1,260.00
56941827	POWER LINE SUPPLY	WORK GLOVES		570.00
56941966	POWER LINE SUPPLY	100 AMP CUTOUT	2026.058	4,606.83
56942374	POWER LINE SUPPLY	10" COATED WRENCH		234.28
56943073	POWER LINE SUPPLY	OUTERWEAR - POWERS		228.00
25-0321	QUALITY EXCAVATORS INC	REMOVE SNOW FROM DOWNTOWN		2,300.00
11379626	STATE OF MICHIGAN	2026 NPDES ANNUAL PERMIT FEE FOR MIG0812		150.00
11378366	STATE OF MICHIGAN	2026 NPDES ANNUAL PERMIT FEE FOR MI00235	2026.176	5,500.00
11379657	STATE OF MICHIGAN	2026 NPDES ANNUAL PERMIT FEE FOR MIG2500		150.00
11380952	STATE OF MICHIGAN	2026 ANNUAL BIOSOLIDS LAND APPLICATION F		2,576.27
298	TOP TO BOTTOM TREE SER'	ELECTRIC LINE CLEARANCE 12/22/25 - 12/28	2026.011	2,610.00
INV41-02881	VERSATERM PUBLIC SAFET'	COMMUNITY CONNECT PLATFORM 2/11/26 - 2/1		7,524.00
BROOKSNOV25	WHITE COLLAR LAWN & LA	2025 LAWN MOWING AT BROOKS AIRPORT NOVEM		1,500.00
12/31/2025	WILLIAMSON, ALBERT	UB refund for account: 160900		12.12
12312025	WISE, TIM	ARTICLE 40 SECTION 1: MEALS 12/29/25 - 1		15.00
GRAND TOTAL:				47,933.83

APPROVAL LIST FOR CITY OF MARSHALL
EXP CHECK RUN DATES 01/07/2026 - 01/07/2026
JOURNALIZED
PAID

INVOICE NUMBER	VENDOR NAME	DESCRIPTION	PO NUMBER	AMOUNT
12102025KM	MARSHALL COMMUNITY CRE	CREDIT CARD - KEVIN MAYNARD 0585		56.95
12102025COM	MARSHALL COMMUNITY CRE	CREDIT CARD - CITY OF MARSHALL 0668		538.22
12102025JM	MARSHALL COMMUNITY CRE	CREDIT CARD - JUSTIN MILLER 0593		501.75
12102025MD	MARSHALL COMMUNITY CRE	CREDIT CARD - MARGUERITE DAVENPORT 0018		422.45
12102025JL	MARSHALL COMMUNITY CRE	CREDIT CARD - JOSHUA LANKERD 0577		562.08
12102025DP	MARSHALL COMMUNITY CRE	CREDIT CARD - DEREK PERRY 0601		1,893.14
12102025KA	MARSHALL COMMUNITY CRE	CREDIT CARD - KRISTOPHER AMBROSE 0635		600.00
12102025MF	MARSHALL COMMUNITY CRE	CREDIT CARD - MARSHALL FIBERNET 0569		190.10
12102025ME	MARSHALL COMMUNITY CRE	CREDIT CARD - MARTIN ERSKINE 0551		55.00
GRAND TOTAL:				4,819.69

APPROVAL LIST FOR CITY OF MARSHALL
EXP CHECK RUN DATES 01/09/2026 - 01/09/2026
JOURNALIZED
PAID

INVOICE NUMBER	VENDOR NAME	DESCRIPTION	PO NUMBER	AMOUNT
12312025	BUSHEE, RANDY E.	INSPECTION SERVICES 12/1/25 - 12/31/25		900.00
12312025	CB HALL ELECTRIC COMPA	ELECTRICAL INSPECTION SERVICES 12/1/25 -		825.00
01/08/2026	CHILDS, SUZANNE	UB refund for account: 2900860026		57.01
01/08/2026	CLC LODGING	UB refund for account: 3005300029		54.10
01082026	CROW, CURT	BOOT ALLOWANCE - CROW, CURT		47.69
01/08/2026	DOBBERTIEN, KATHRYN	UB refund for account: 600600000		26.67
01/08/2026	FITZPATRICK, KATHY	UB refund for account: 175400		693.00
2025.201 - PAYAPP #	FREEDOM CONSTRUCTION &	EATON PARK PICKLEBALL COURT & SPLASH PAD	2025.201	94,995.39
12312025	HUBBERT, DANIEL	INSPECTION SERVICES 12/1/25 - 12/31/25		1,050.00
186420	IMPACT SOLUTIONS	NAME PLATES PLANNING COMMISSION		27.12
01/08/2026	LEMMON, SHELBY	UB refund for account: 1500220011		225.03
01092025	LERETA, LLC	PROPERTY TAX REFUND - OVERPAYMENT PARCEL		773.46
26.01.01-DARIDE	LINE1 COMMUNICATIONS I	ACCT NO. DARIDE 2026 ANNUAL TEXTING SERV		539.20
01022026	LOWES BUSINESS ACCOUNT	ACCT NO. 821 3023 902596 5 FLOOR MATS		138.14
24-068 - 5	MCKENNA	MILLBROOK RESIDENTIAL DEVELOPMENT REVIEW		1,000.00
24-068 - 6	MCKENNA	MILLBROOK RESIDENTIAL DEVELOPMENT REVIEW		500.00
23-039 - 33	MCKENNA	BUILDING INSPECTION CONTRACT FOR FORD NO	2026.098	108,181.94
12262025-A	POWERPLAN	AIS INVOICE #X62665 REPAIR BACKHOE BREAK	2026.161	3,854.21
12262025-B	POWERPLAN	AIS INVOICE #F74401, #F76820 EQUIPMENT P	2026.183	4,860.94
12312025	POWERS, BRYAN	BUILDING INSPECTION SERVICES 12/1/25 - 1		2,275.00
01/08/2026	SHELDON, EMMA	UB refund for account: 2900330033		60.63
01/08/2026	STIVER, SALLY	UB refund for account: 3204540016		38.83
299	TOP TO BOTTOM TREE SER	ELECTRIC LINE CLEARANCE 12/29/25 - 1/4/2	2026.011	4,350.00
12302025	TRACTOR SUPPLY CREDIT	ACCT NO. 6035 3012 0359 5572 UNIFORMS -		481.11
046CF962	TREVIPAY	(NORTHERN TOOL) AIR COMPRESSOR	2026.182	13,819.99
GRAND TOTAL:				239,774.46

INVOICE NUMBER	VENDOR NAME	DESCRIPTION	PO NUMBER	AMOUNT
103017	ALEXANDER CHEMICAL COR	CHLORINE, SULFUR DIOXIDE	2026.055	1,997.06
19R6-CRPW-7DH7	AMAZON CAPITAL SERVICE	UNIFORMS - POWERS, MATT		189.32
19XL-WJD7-LMR6	AMAZON CAPITAL SERVICE	ACCT NO. A1P4GM99HG1EO2 PIPE TAPE		37.56
14QK-VCC7-JH11	AMAZON CAPITAL SERVICE	ACCT NO. A1P4GM99HG1EO2 JUNCTION BOX (CA		38.99
1WCH-C3L4-DTCM	AMAZON CAPITAL SERVICE	UNIFORMS - TAYLOR, JEFF		169.98
1CHL-MNG3-GY9N	AMAZON CAPITAL SERVICE	ACCT NO. A1P4GM99HG1EO2 HAND WARMERS		31.73
1Y9W-C7L3-47LJ	AMAZON CAPITAL SERVICE	UNIFORMS - SANDERS, TIM		62.72
1JVM-Y17T-FTR7	AMAZON CAPITAL SERVICE	UNIFORMS - CROW, CURT		190.80
1VQC-F3YM-H9XD	AMAZON CAPITAL SERVICE	ACCT NO. A1P4GM99HG1EO2 DRILL BIT		41.59
1YMM-DVPC-QNCN	AMAZON CAPITAL SERVICE	UNIFORMS - STRAND, MARK		34.36
1R7L-1VGC-G6MJ	AMAZON CAPITAL SERVICE	ACCT NO. A1P4GM99HG1EO2 PICKLEBALL COURT		155.25
1NL6-3DX7-7LJX	AMAZON CAPITAL SERVICE	ACCT NO. A1P4GM99HG1EO2 BULLDOG PULLING		330.71
1VRN-QH4W-9TG6	AMAZON CAPITAL SERVICE	ACCT NO. A1P4GM99HG1EO2 WATER FILTER		151.76
1MXM-QLGN-DXRL	AMAZON CAPITAL SERVICE	ACCT NO. A1P4GM99HG1EO2 BOOKSHELF ORGANI		180.49
1VPL-T9JV-FRCR	AMAZON CAPITAL SERVICE	ACCT NO. A1P4GM99HG1EO2 WORK PANTS		92.32
1D3F-MCVW-GVHV	AMAZON CAPITAL SERVICE	ACCT NO. A1P4GM99HG1EO2 ENGINE HOIST		159.99
1GVQ-RG7G-91FK	AMAZON CAPITAL SERVICE	ACCT NO. A1P4GM99HG1EO2 WEBCAM		33.98
1YDD-4R9T-7VMP	AMAZON CAPITAL SERVICE	UNIFORMS - POWERS, MATT		159.79
1V3Q-TPX7-9KRM	AMAZON CAPITAL SERVICE	ACCT NO. A1P4GM99HG1EO2 DOG WASTE CAN LI		39.28
1LGT-L6GT-PNVH	AMAZON CAPITAL SERVICE	ACCT NO. A1P4GM99HG1EO2 8GB SD RAM MEMOR		89.09
1MGX-YLJ6-14CN	AMAZON CAPITAL SERVICE	ACCT NO. A1P4GM99HG1EO2 AED DEFIBRILLATO		3,244.00
1VTV-HL7J-CJVW	AMAZON CAPITAL SERVICE	ACCT NO. A1P4GM99HG1EO2 BASKETBALLS		64.68
1NGR-VPW1-7JG7	AMAZON CAPITAL SERVICE	UNIFORMS - SANDERS, TIM		411.87
1744-XL7R-3NQX	AMAZON CAPITAL SERVICE	UNIFORMS - STRAND, MARK		132.28
1L1V-3C79-FCV6	AMAZON CAPITAL SERVICE	ACCT NO. A1P4GM99HG1EO2 HDMI CABLES, AIS		37.54
1YMG-76GT-KHW9	AMAZON CAPITAL SERVICE	UNIFORMS - STRAND, MARK		104.73
1QLR-VG4Y-9N9R	AMAZON CAPITAL SERVICE	ACCT NO. A1P4GM99HG1EO2 CALENDARS		93.46
1QDF-DHQM-KDDH	AMAZON CAPITAL SERVICE	ACCT NO. A1P4GM99HG1EO2 FILE FOLDER ORGA		36.62
1QDF-DHQM-KFX4	AMAZON CAPITAL SERVICE	ACCT NO. A1P4GM99HG1EO2 INDEX TABS, ROBE		36.93
1797-61KP-DF1G	AMAZON CAPITAL SERVICE	UNIFORMS - SANDERS, TIM		299.99
1CKX-PLNK-4CPD	AMAZON CAPITAL SERVICE	UNIFORMS - STRAND, MARK		142.47
19FL-PD1F-YRDD	AMAZON CAPITAL SERVICE	ACCT NO. A1P4GM99HG1EO2 TAX FORMS (W-2,		157.30
390437	AMERICAN CASTING & MAN	DEMAND METER SEALS		920.45
40861727	APPLIED CAPITAL, LLC	CONTRACT NO. 132-1753516-000 MRLEC COPIE		117.52
3017955	APPLIED INNOVATION	ACCT NO. LAG783-007 MRLEC COPIER BASE &		93.41
8610	ASI SECURITY	PSB EXTERIOR SECURITY	2026.174	27,940.00
225-535305	AUTO VALUE MARSHALL	ACCT NO. 22500610 LITHIUM 2032		11.98
225-535354	AUTO VALUE MARSHALL	ACCT NO. 22500610 MAR START 800CCA, 12V		276.45
225-535388	AUTO VALUE MARSHALL	ACCT NO. 22500610 12V 850 CCA		165.46
225-535355	AUTO VALUE MARSHALL	ACCT NO. 22500610 BATTERY CORE RETURNS		(36.00)
225-535552	AUTO VALUE MARSHALL	ACCT NO. 22500610 COIL W/ TERMINALS		150.36
225-535623	AUTO VALUE MARSHALL	ACCT NO. 22500610 BATTERY CORE RETURN		(18.00)
225-535694	AUTO VALUE MARSHALL	ACCT NO. 22500610 VEHICLE BATTERY		150.31
225-535733	AUTO VALUE MARSHALL	ACCT NO. 22500610 OIL FILTER, AIR FILTER		72.19
225-535754	AUTO VALUE MARSHALL	ACCT NO. 22500610 BLOWER MOTOR		67.29
225-535741	AUTO VALUE MARSHALL	ACCT NO. 22500610 PART #PV21C, #PV24C		18.58
225-535835	AUTO VALUE MARSHALL	ACCT NO. 22500610 T4 15W40 2.5GAL		117.98
225-536146	AUTO VALUE MARSHALL	ACCT NO. 22500610 4-1/2 SCREW CLAM		6.58
02265779590	AUTOZONE, INC.	CUST NO. 11585226 WIPER BLADES (PLOW TRU		38.98
55553	B&B SERVICES	REPAIR VEHICLE #328		1,091.24
55558	B&B SERVICES	REPAIR VEHICLE #327		256.56
55559	B&B SERVICES	REPAIR VEHICLE #1044		204.27
55582	B&B SERVICES	REPAIR VEHICLE #328		163.50
0855960-IN	B2B INDUSTRIAL PRODUCT	SNOW/ICE MELTER FOR DDA RAMP & SIDEWALKS		1,433.25
931548102	BESCO WATER TREATMENT,	SOFTENER SALT MRLEC		121.24
4931	BLUESTONE PSYCH	PATROL OFFICER CANDIDATE EVALUATIONS		990.00
01072026	CHILL, MICHAEL	ENERGY OPTIMIZATION - THERMOSTAT		50.00
772594	CHR SOLUTIONS	FIBERNET MANAGED IT SERVICES DECEMBER 20	2026.017	5,100.00
26911	CHRISTOFF & SONS FLOOR	MRLEC CARPET PROJECT 75% DOWN PAYMENT	2026.191	46,640.14
11/11/25	CINTAS CORP	UNIFORM SERVICES 11/11/25		259.33
12/2/25	CINTAS CORP	UNIFORM SERVICES 12/2/25		231.12
12/9/25	CINTAS CORP	UNIFORM SERVICES 12/9/25		231.12
1153	CODE CONCEPTS GROUP LL	CONSULTING SERVICES FOR BOBP MONTHLY RET	2026.123	5,000.00
01012026	COGENT COMMUNICATIONS,	FIBERNET ISP PRIMARY PROVIDER JANUARY 20	2026.047	10,275.00
CPSMN0007086	COLOSSUS, INC. DBA INT	2026-2027 CALIBER ONLINE RMS USERS		615.98
0217834	COOPERATIVE RESPONSE C	SUPPORT AND CALLS FOR DECEMBER 2025		1,395.20
2025 - 351	COURTNEY & ASSOCIATES	PROFESSIONAL SERVICES 8/1/25 - 11/30/25	2026.181	4,700.00
10075	COURTNEY & ASSOCIATES	MONTHLY RETAINER SERVICE DECEMBER 2025		250.00
194279	D & D MAINTENANCE SUPP	ACCT NO. CIMA1 JANITORIAL SUPPLIES MRLEC		155.20
194452	D & D MAINTENANCE SUPP	ACCT NO. CIMA1 JANITORIAL SUPPLIES MRLEC		67.50
194455	D & D MAINTENANCE SUPP	ACCT NO. CIMA1 MOP HEADS PSB		113.40
1730	D&D DIAGNOSTICS LLC	VEHICLE MAINTENANCE #323		780.36
662357	DARLING ACE HARDWARE	CABLE TIES		25.98
663027	DARLING ACE HARDWARE	T8 FLUORESCENT LAMP, SCRAPER, ADHESIVE R		42.16
663038	DARLING ACE HARDWARE	BALLAST, WIRE CONN 0R25PK SCREW ON		42.58
663134	DARLING ACE HARDWARE	20AMP OUTLET, WALL PLATE, BOLTS		40.82
660923	DARLING ACE HARDWARE	NUTS, BOLTS		18.96
662257	DARLING ACE HARDWARE	KEYS		9.56
662371	DARLING ACE HARDWARE	THREAD SEAL		2.59

INVOICE NUMBER	VENDOR NAME	DESCRIPTION	PO NUMBER	AMOUNT
662364	DARLING ACE HARDWARE	RUST REMOVER		15.99
662475	DARLING ACE HARDWARE	L FIXED STAPLE SAFETY HASP 1 PK		8.99
662489	DARLING ACE HARDWARE	MARKERS, HOSE NOZZLE		22.58
662536	DARLING ACE HARDWARE	T HINGE 6"		25.99
662598	DARLING ACE HARDWARE	CONNECTOR 2PORT RED 10PK		3.59
662601	DARLING ACE HARDWARE	SNOW PUSHER 30"		64.99
662606	DARLING ACE HARDWARE	1/4 X 2-1/4 TMSTR HEX MASONAR		51.99
662624	DARLING ACE HARDWARE	CLEAR SILICONE		8.59
662650	DARLING ACE HARDWARE	PASSAGE DOOR KNOB, DRILL BIT		69.98
662677	DARLING ACE HARDWARE	CIRCULAR SAW BLADE		23.99
662761	DARLING ACE HARDWARE	TORCH KIT		74.99
662778	DARLING ACE HARDWARE	THREAD LOCKER, WALL PLATE, SWITCH GRND 1		8.37
662784	DARLING ACE HARDWARE	FLOOR SQUEEGEE BLADE, GARDEN HOSE, WOOD		95.97
662795	DARLING ACE HARDWARE	HOSE ADAPTER, CLAMP, NOZZLE		44.35
662833	DARLING ACE HARDWARE	AC QUIET SWITCH		4.59
662838	DARLING ACE HARDWARE	HEX NUT, BUSHING PVC		18.58
662892	DARLING ACE HARDWARE	T HINGE 6", NUTS, BOLTS		36.45
662929	DARLING ACE HARDWARE	SIDEWALK SALT		49.95
662954	DARLING ACE HARDWARE	RETURN HOSE NOZZLES, HOT WATER NOZZLE		(2.00)
662980	DARLING ACE HARDWARE	TARP STRAP		11.96
662985	DARLING ACE HARDWARE	OUTLET ADAPTER		8.59
663101	DARLING ACE HARDWARE	FOAM SEALANT, SANDING PAD, PAINT BRUSH		52.55
663199	DARLING ACE HARDWARE	SCREWDRIVER BIT, WALL PLATES		22.76
663191	DARLING ACE HARDWARE	SNAPTOGGL BLT 1/4		5.99
663307	DARLING ACE HARDWARE	BATTERIES		19.99
663314	DARLING ACE HARDWARE	BUNGEE CORD 36"		3.99
663377	DARLING ACE HARDWARE	ADAPTER TERMINAL PVC 3/4", CONN WIRE 22-		5.56
663378	DARLING ACE HARDWARE	LAG SCREWS		16.74
663441	DARLING ACE HARDWARE	WALL PLATES		2.58
663436	DARLING ACE HARDWARE	PAINT, PAINT ROLLER 2PK		29.58
663460	DARLING ACE HARDWARE	AIR LINE CHUCK, DUAL FOOT EXTENSION		13.18
663492	DARLING ACE HARDWARE	NUTS, BOLTS		11.53
663630	DARLING ACE HARDWARE	WALL PLATES 1-PORT		13.77
663635	DARLING ACE HARDWARE	SPRAY PAINT		14.97
663639	DARLING ACE HARDWARE	PAINT, CAULK, PAINT BRUSHES, ROLLERS		154.30
663669	DARLING ACE HARDWARE	VELCRO TAPE		9.99
663675	DARLING ACE HARDWARE	RECIPROCATING SAW BLADES		52.98
663678	DARLING ACE HARDWARE	HYDRAULIC CEMENT		45.98
663694	DARLING ACE HARDWARE	M18 ANGLE GRINDER, CUTWHEEL, WIRE WHEEL		234.93
663716	DARLING ACE HARDWARE	MW03826		7.39
663753	DARLING ACE HARDWARE	RUST STOP ENAMEL, WALL PLATE		48.98
663749	DARLING ACE HARDWARE	#6 TO #8 X 1 R LB ANCHOR KIT		9.99
663741	DARLING ACE HARDWARE	LED FLASHLIGHT, 5/16 X 2-1/4 TMSTR HEX M		73.97
663779	DARLING ACE HARDWARE	PAINT		91.98
663852	DARLING ACE HARDWARE	CONDUIT PVC		9.59
663857	DARLING ACE HARDWARE	NAILS, WOOD PUTTY		23.98
663910	DARLING ACE HARDWARE	NUTS, BOLTS		1.40
663908	DARLING ACE HARDWARE	EPOXY, CLAMPS, FLAP DISCS		96.46
662753	DARLING ACE HARDWARE	MOUSE TRAPS		30.36
37156 - DEPOSIT	DEAN TRAILWAYS OF MICH	56 SEAT MOTORCOACH FOR MACKINAC TRIP SE	2026.177	1,100.00
3462	DEPENDABLE FIRE APPARA	2025 PUMP TEST TOWER-12		287.85
3463	DEPENDABLE FIRE APPARA	2025 PUMP TEST RESCUE-12		237.85
3464	DEPENDABLE FIRE APPARA	2025 PUMP TEST ENGINE-12		238.60
25-1292	DIXON ENGINEERING, INC	CONSTRUCTION ENGINEERING 200K WATER TOWE	2026.119	3,750.00
INV84745	DORNBOS SIGN, INC.	STREET SIGNS		72.40
INV84898	DORNBOS SIGN, INC.	METAL SPACERS, BREAKAWAY NUTS, BRACKETS		381.90
48526	DUNCAN & ALLEN LLP	CLIENT NO. 003154 PROFESSIONAL SERVICES	2026.170	2,668.00
25-4568	ELECTIONSOURCE	ICP ANNUAL MAINTENANCE CONTRACT		375.00
25-4854	ELECTIONSOURCE	ICP & ICX ERPP ANNUAL MAINTENANCE CONTRA		708.00
0513079	EN SPECIALTY SERVICES,	ELECTRIC DEPARTMENT SCADA SYSTEM REPLACE	2024.324	14,521.70
17919689	EPB FIBER OPTICS	ACCT NO. C10527068 FIBERNET TECH SUPPORT	2026.004	6,000.00
S106599395.001	ETNA SUPPLY	CUST NO. 5277 HYDRANT GREASE 15OZ		147.00
368699	FAIRBANKS MORSE, LLC	HOSE FOR ENGINE 3 PER QUOTE #Q-29971	2026.175	986.22
123967904	GLOBAL INDUSTRIAL	36" TRAFFIC CONES		413.75
29765178	GRANGER WASTE SERVICES	ACCT NO. 2782490 CITY BUILDINGS WASTE JA		785.81
29758372	GRANGER WASTE SERVICES	ACCT NO. 18400290 RESIDENTIAL JANUARY 20		35,163.13
29698238	GRANGER WASTE SERVICES	ACCT NO. 18422860 CITY BUILDINGS RECYCLI		72.93
9351293393	GRAYBAR ELECTRIC	FIBER OPTIC SPLICE CLOSURE, TRAY KITS, G		873.43
9351313672	GRAYBAR ELECTRIC	FIBER OPTIC DROP CABLE		716.69
2572	GREAT LAKES FUNDRAISIN	BASKETBALL T-SHIRTS		923.00
2025464	GRP ENGINEERING A VERD	ENGINEERING SERVICES THROUGH 12/26/25		55.00
LMN10980	GUTTERS R US	MRLEC SNOW REMOVAL AND ICE CONTROL JANUA	2026.112	4,661.20
INV-001461	HYPERION SOLUTIONS GRO	FIBERNET NETWORK SUPPORT AND MONITORING	2025.332	6,567.54
4430183	IIX INSURANCE INFORMAT	ACCT NO. 888907 MOTOR VEHICLE REPORTS/AC		26.15
186655	IMPACT SOLUTIONS	PROCESS FEE		7.00
09-746820	INTERSTATE BILLING SER	CARLETON EQUIPMENT - HARNESS BOOM, BRIST		1,238.70
42075	J AND K PLUMBING SUPPL	1/4" BALL VALVE, THREAD SEAL, TUBING COP		154.62
9852	JS BUXTON	CHEMICALS - LIME		1,600.00
32714	KATZ WELL DRILLING INC	REPAIR PLOW TRUCK #328		360.00

INVOICE NUMBER	VENDOR NAME	DESCRIPTION	PO NUMBER	AMOUNT
32738	KATZ WELL DRILLING INC	REPAIR ELECTRIC TRUCK #301		200.00
80128	KEBS, INC.	SURVEY FOR DG MARSHALL SOLAR PROJECT		1,300.00
47464	LAKELAND ASPHALT CORPO	2.85 TONS COLD PATCH		416.10
2512-565542	LEGG LUMBER	1 X 6 X 12' GORMAN		14.99
020521	LEWEY'S SHOE REPAIR	BOOT ALLOWANCE - FULLER, MIKE		48.00
020536	LEWEY'S SHOE REPAIR	BOOT ALLOWANCE - STRAND, MARK		202.99
53879239	LINDE GAS & EQUIPMENT,	CUST NO. 59879658 GASES		244.00
76455	MANER COSTERISAN	FY2025 FINANCIAL STATEMENT & SINGLE AUDI		1,700.00
01072026	MARKING MACHINE CO.	ENERGY OPTIMIZATION - VSD AIR COMPRESSOR		1,563.00
3865	MARSHALL AREA ECONOMIC	MARSHALL BUCKS FOR EMPLOYEE COOKIES & CO		55.00
12192025-31357	MARSHALL HARDWARE, LLC	1/2 X 17-1/2 AUGER BIT		29.49
12182025-31266	MARSHALL HARDWARE, LLC	500' 18/3 THERMOSTAT METER WIRE		99.99
12112025-30858	MARSHALL HARDWARE, LLC	1QT METAL PAINT TRAY		5.49
12102025-30821	MARSHALL HARDWARE, LLC	HOSE		47.99
12312025	MCGINTY, HITCH, PERSON	CLIENT NO. 4030.001 SERVICES THROUGH 11/		12,063.50
57376299	MCMASTER-CARR	REMOTE READING PANEL MOUNT THERMOMETER		150.09
S5613936.001	MEDLER ELECTRIC COMPAN	PSB EXTERIOR LIGHTS		2,515.21
S5633039.001	MEDLER ELECTRIC COMPAN	FLUORESCENT LIGHT BULBS		92.73
S5630178.001	MEDLER ELECTRIC COMPAN	METER SUPPLIES		24.78
S5621999.001	MEDLER ELECTRIC COMPAN	GE LED LIGHT FIXTURES FOR WINSTON PARK	2026.162	27,884.40
INV-0000014797	METRO WIRELESS	BUSINESS DATA SERVICES - 10 GBPS INTERNE	2026.006	2,500.00
CM-01394	MICHIGAN FIRE INSPECTO	2026 MFIS MEMBERSHIP - GOBLE, MICHAEL		40.00
671086	NAPA OF MARSHALL	ACCT NO. 1400 HOSE END FITTING, HYDRAULI		104.96
671206	NAPA OF MARSHALL	ACCT NO. 1400 WINDSHIELD WIPER FLUID, CL		31.13
672360	NAPA OF MARSHALL	SS HOSE CLAMP		10.32
932842	NYE UNIFORM COMPANY	UNIFORMS - KELLER		86.01
4788-458847	O'REILLY FIRST CALL	ACCT NO. 1741510 WIPER BLADES		22.94
4788-460367	O'REILLY FIRST CALL	ACCT NO. 1741510 CAR BATTERY CHARGER		34.99
4788-460445	O'REILLY FIRST CALL	ACCT NO. 1741510 DETAIL WIPES, 6PK PAPER		16.98
2026.052 - #7	PARRISH EXCAVATING, IN	COSMOPOLITAN AVE WATERMAIN REPLACEMENT	2026.052	166.60
1362	PENDO PRODUCTS LLC	NITRILE GLOVES		278.00
56943533	POWER LINE SUPPLY	4" CONDUIT		1,749.90
56943534	POWER LINE SUPPLY	1/0 AL TRIPLEX		2,660.00
56944072	POWER LINE SUPPLY	12" INSULATED WRENCH		329.51
56945760	POWER LINE SUPPLY	MULE TAPE		183.80
56945773	POWER LINE SUPPLY	OVERBOOTS - MACK, JEFF		140.00
56946192	POWER LINE SUPPLY	#2 AL CONCH	2026.058	3,390.00
56946196	POWER LINE SUPPLY	795 15KV ALUMINUM 19-STRAND CONDUCTOR FO	2026.172	75,579.00
291299	R.W. MERCER CO. INC.	2025 AIRPORT FUEL TANK ANNUAL COMPLIANCE		662.00
TSLU	RICE'S SHOES, INC	BOOT ALLOWANCE - WHEATON, JERAMY		449.99
1617	ROCKCRETE USA	FIBERGLASS GRATES FOR PSB WASHBAY PER ES	2026.187	2,565.00
SI-34125	SMART HOMES, INC.	AUDIO & VISUAL EQUIPMENT TRAINING AT PSB		496.50
53778	SONAR SOFTWARE	FIBERNET CUSTOMER MANAGEMENT SOFTWARE JA	2026.005	2,173.50
7008154854	STAPLES	CUST ACCT # DET 10081052 OFFICE SUPPLIES		732.23
R306071991:01	STOOPS FREIGHTLINER	ONSITE SERVICE REPAIR VEHICLE #322		1,246.60
INV14108	SUNBELT SOLOMON SERVIC	TRANSFORMER VALVE REPLACEMENT (2 UNITS,	2026.117	16,400.00
IN128068	TELNET WORLDWIDE	ACCT NO. 8948 DECEMBER 2025		1,028.27
BC-PSINV043680	THERMALNETICS, INC.	SERVICE CALL FOR AIR HANDLER ON HVAC AT		624.00
BC-PSINV043319	THERMALNETICS, INC.	SCHEDULED MAINTENANCE TO REPLACE FAN BEA	2026.132	3,963.00
BC-PSINV042973	THERMALNETICS, INC.	3 YEAR HVAC SERVICE AGREEMENT (YEAR 3) D	2026.002	1,040.58
25985	TIRE CITY AUTO REPAIR I	NEW TIRES & INSTALL VEHICLE #1027		1,487.82
25978	TIRE CITY AUTO REPAIR I	REPAIR TRAILER TIRE		21.33
VC3-231811	VC3, INC.	ACCT NO. 44996 OFFICE 365 MONTHLY BILLIN		1,414.00
01072026	VINCENT, BETHANY	ENERGY OPTIMIZATION - APPLIANCES, THERMO		179.99
109891580	WEX BANK	ACCT NO. 0470-00-462076-1 FUEL DECEMBER		9,034.70
12242025	WOW! BUSINESS	ACCT NO. 274013501 DPW		51.85
GRAND TOTAL:				385,749.91

MICHIGAN SOUTH CENTRAL POWER AGENCY

168 DIVISION STREET

COLDWATER, MICHIGAN 49036

PHONE (517) 279-6961

FAX (517) 279-6969

INVOICE MONTH:	December, 2025
INVOICE DATE:	1/16/2026
DUE DATE:	1/30/2026
TOTAL AMOUNT DUE:	$804,015.18

MARSHALL CITY ELECTRIC DEPARTMENT
323 WEST MICHIGAN AVENUE
MARSHALL, MICHIGAN 49068
ATTN: KEVIN MAYNARD

MSCPA Member Power Billing - December, 2025

Total Power Charges:	$731,580.45
Transmission / Capacity / Ancillary Services:	$50,966.26
Total Other Charges:	$10,013.77
Total Miscellaneous Charges:	$11,454.70

TOTAL CHARGES $804,015.18

NOTE: PLEASE SEE ENCLOSED BACKUP FOR ADDITIONAL DETAIL

* Any amounts due and not paid by the due date shall bear interest at the rate of 1% per month until paid

Notes:

ITEM: 7.C

ADMINISTRATIVE REPORT

TO:	Honorable Mayor and City Council
FROM:	Derek N. Perry, City Manager William Dopp, Finance Director/ City Treasurer
DATE:	January 20, 2026
SUBJECT:	**SECOND QUARTER FY2026 FINANCIAL REPORT**

In accordance with Section 9.07 of the City Charter, the following financial statements are submitted to Council for the 2nd quarter ending December 31, 2025. The statements cover the period beginning July 1, 2025, and ending December 31, 2025. Highlights of the financial statements follow.

Note: *References to funds being over or below budget are based upon two quarters of the fiscal year being completed; hence an assumption is made that 50% of the line item should be realized. This assumption does not apply in all cases, as revenues and expenditures may be seasonal. A 10% variance is considered acceptable.*

The Revenue and Expenditure Report is designed to show the status of the current year's sources and uses of revenue, including a comparison to the annual budget. The difference between the revenues and expenditures is reflected as the net effect; a positive would reflect a net income/surplus for the year, and a negative would reflect an over budget for the year.

General Fund

- As of December 31, 2025, the general ledger shows that the City had collected approximately 18% of its anticipated General Fund revenue. However, that is misleading since the tax levy isn't entered until after the December Board of Review. The City is still waiting on the County for the changes to be finalized.

- As of December 31, 2025, overall General Fund expenditures are at 45%. Specific General Fund expenditure highlights are below:

    - City Attorney fees are at 86% due to BlueOval/Major Campus services. A budget amendment is expected to be needed in a future quarterly report. Offsetting revenue from reimbursement will be included as well.

- The Engineering Department is at 88% due to contracted engineering services associated with BlueOval. An amendment will be needed later in the year to increase both expenses and revenues associated with the project and the full reimbursement.

- Cemetery is at 62%, mainly due to the seasonality of the work.

Non-General Funds

Local Streets: At 93%, largely due to the timing of projects.

Farmers Market: Expenditures are at 61% due to seasonality of the market.

Federal SAFER Grant: We are still waiting on FEMA for reimbursement. The Federal shutdown has contributed to delays. This fund will end this year.

Airport: Expenditures are at 62% due to the timing of fuel purchase.

DART: This fund is at 70% through two quarters. However, this fund will have minimal expenses moving forward (retiree). A budget for Fund 288 (TACC contract) will need to be established.

BUDGET IMPACT:
There are no current necessary budget amendments in order to be compliant with State law. These will be necessary in future quarters and as a separate item for Council consideration at that time.

RECOMMENDATION:
Receive the Second Quarter FY2026 Financial Report.

*NOTE: Available Balance / Pct Budget Used does not reflect amounts encumbered.

GL NUMBER	DESCRIPTION	2025-26 ORIGINAL BUDGET	2025-26 AMENDED BUDGET	YTD BALANCE 12/31/2025	AVAILABLE BALANCE	% BDGT USED
Fund 101 - General Fund						
Revenues						
Dept 000						
101-000-402.00	Current Property Taxes	5,190,302.00	5,190,302.00	0.00	5,190,302.00	0.00
101-000-404.00	Property Taxes - Prior Years	0.00	0.00	10,986.20	(10,986.20)	100.00
101-000-412.00	Delinquent Personal Prop Taxes	2,500.00	2,500.00	0.00	2,500.00	0.00
101-000-445.00	Penalties & Int. on Taxes	28,000.00	28,000.00	5,250.71	22,749.29	18.75
101-000-447.00	Tax Collection Fees	210,000.00	210,000.00	0.00	210,000.00	0.00
101-000-476.00	Licenses and Permits	900.00	900.00	850.00	50.00	94.44
101-000-476.02	APPLICATIONS - MMFP	145,000.00	145,000.00	10,000.00	135,000.00	6.90
101-000-477.00	Cable Commissions	20,000.00	20,000.00	4,247.26	15,752.74	21.24
101-000-505.00	Federal Grant	0.00	0.00	1,755.00	(1,755.00)	100.00
101-000-506.00	Federal Grant-Reimbursement	0.00	0.00	1,914.09	(1,914.09)	100.00
101-000-540.00	State Grants	0.00	0.00	13,000.00	(13,000.00)	100.00
101-000-541.00	Liquor License Refund	10,000.00	10,000.00	4,853.75	5,146.25	48.54
101-000-569.00	STATE GRANT - OTHER	0.00	0.00	1,647.47	(1,647.47)	100.00
101-000-573.00	LOCAL COMM STAB SHARE TAX	300,000.00	300,000.00	86,136.09	213,863.91	28.71
101-000-574.00	State Shared Rev-Constitutiona	754,157.00	754,157.00	384,495.00	369,662.00	50.98
101-000-574.01	State Shared Rev-StatutoryEVIP	142,922.00	142,922.00	69,371.00	73,551.00	48.54
101-000-588.00	Contributions from Local Units	197,013.00	197,013.00	85,003.50	112,009.50	43.15
101-000-588.14	CONTRIBUTIONS - COUNTY PARK MILLAGE	23,105.00	23,105.00	0.00	23,105.00	0.00
101-000-589.00	Contributions from School	114,599.00	114,599.00	58,996.00	55,603.00	51.48
101-000-607.00	Charges for Services - Fees	2,000.00	2,000.00	660.00	1,340.00	33.00
101-000-607.01	Charges for Services - FOIA	250.00	250.00	519.34	(269.34)	207.74
101-000-607.02	Charges for Ser.-Plan & Zone	2,000.00	2,000.00	2,100.00	(100.00)	105.00
101-000-607.03	FIRE INSPECTION FEES	10,000.00	10,000.00	0.00	10,000.00	0.00
101-000-626.00	Charges for Services	10,000.00	10,000.00	3,270.00	6,730.00	32.70
101-000-642.00	Charges for Services - Sales	60,000.00	60,000.00	45,452.00	14,548.00	75.75
101-000-658.00	Parking Violations	1,000.00	1,000.00	1,674.00	(674.00)	167.40
101-000-659.00	District Court - Ord. Fines	12,000.00	12,000.00	7,564.45	4,435.55	63.04
101-000-659.01	Civil Infractions	0.00	0.00	1,300.00	(1,300.00)	100.00
101-000-665.00	Interest	120,000.00	120,000.00	35,212.11	84,787.89	29.34
101-000-667.00	Rents	33,500.00	33,500.00	32,214.64	1,285.36	96.16
101-000-667.02	RENTS-ROW	707,843.00	707,843.00	294,060.85	413,782.15	41.54
101-000-675.00	Contrib. from Other Sources	167,000.00	167,000.00	72,843.95	94,156.05	43.62
101-000-677.00	CASH - OVER & SHORT	0.00	0.00	10.00	(10.00)	100.00
101-000-679.00	MISCELLANEOUS REVENUE	145,000.00	145,000.00	11,545.76	133,454.24	7.96
101-000-679.00-BLUEOVALBP	MISCELLANEOUS REVENUE	85,000.00	85,000.00	82,453.57	2,546.43	97.00
101-000-680.00	COST ALLOCATION REIMBURSEMENT	526,779.00	526,779.00	254,620.00	272,159.00	48.34
101-000-699.00	Transfers From Other Funds	0.00	0.00	50.47	(50.47)	100.00
Total Dept 000		9,020,870.00	9,020,870.00	1,584,057.21	7,436,812.79	17.56
TOTAL REVENUES		9,020,870.00	9,020,870.00	1,584,057.21	7,436,812.79	17.56
Expenditures						
Dept 101 - City Council						
101-101-703.00	Part-time Salaries	2,300.00	2,300.00	1,150.00	1,150.00	50.00
101-101-715.00	Social Security	176.00	176.00	87.95	88.05	49.97
101-101-740.00	Operating Supplies	150.00	150.00	0.00	150.00	0.00
101-101-860.00	Transportation & Travel	0.00	0.00	192.76	(192.76)	100.00
Total Dept 101 - City Council		2,626.00	2,626.00	1,430.71	1,195.29	54.48

*NOTE: Available Balance / Pct Budget Used does not reflect amounts encumbered.

GL NUMBER	DESCRIPTION	2025-26 ORIGINAL BUDGET	2025-26 AMENDED BUDGET	YTD BALANCE 12/31/2025	AVAILABLE BALANCE	% BDGT USED
Fund 101 - General Fund						
Expenditures						
Dept 172 - City Manager						
101-172-702.00	Payroll	155,710.00	155,710.00	71,884.09	83,825.91	46.17
101-172-702.01	Other Fringe Benefits-taxable	6,000.00	6,000.00	2,500.00	3,500.00	41.67
101-172-712.00	WORKERS COMPENSATION	140.00	140.00	0.00	140.00	0.00
101-172-715.00	Social Security	12,371.00	12,371.00	5,553.35	6,817.65	44.89
101-172-716.00	Hospitalization	21,227.00	21,227.00	10,113.06	11,113.94	47.64
101-172-717.00	Life Insurance	168.00	168.00	66.50	101.50	39.58
101-172-718.10	RETIREMENT - D/C	15,570.00	15,570.00	4,401.17	11,168.83	28.27
101-172-727.00	Office Supplies	300.00	300.00	36.62	263.38	12.21
101-172-810.00	Dues & Memberships	2,800.00	2,800.00	1,949.00	851.00	69.61
101-172-850.00	Communications	600.00	600.00	229.73	370.27	38.29
101-172-860.00	Transportation & Travel	1,500.00	1,500.00	1,951.23	(451.23)	130.08
101-172-941.01	TECHNOLOGY INTERNAL SERVICE CHARGE	3,465.00	3,465.00	1,744.20	1,720.80	50.34
101-172-958.00	Education & Training	2,500.00	2,500.00	2,525.75	(25.75)	101.03
Total Dept 172 - City Manager		222,351.00	222,351.00	102,954.70	119,396.30	46.30
Dept 215 - Clerk						
101-215-702.00	Payroll	71,919.00	71,919.00	32,518.38	39,400.62	45.22
101-215-702.01	Other Fringe Benefits-taxable	400.00	400.00	500.00	(100.00)	125.00
101-215-702.05	PAYROLL MARIJUANA	0.00	0.00	470.00	(470.00)	100.00
101-215-712.00	WORKERS COMPENSATION	112.00	112.00	0.00	112.00	0.00
101-215-715.00	Social Security	5,532.00	5,532.00	2,405.73	3,126.27	43.49
101-215-716.00	Hospitalization	24,471.00	24,471.00	10,647.03	13,823.97	43.51
101-215-717.00	Life Insurance	92.00	92.00	38.50	53.50	41.85
101-215-718.10	RETIREMENT - D/C	6,663.00	6,663.00	1,892.16	4,770.84	28.40
101-215-727.00	Office Supplies	150.00	150.00	99.02	50.98	66.01
101-215-810.00	Dues & Memberships	500.00	500.00	240.00	260.00	48.00
101-215-820.00	Contracted Services	550.00	550.00	2,496.00	(1,946.00)	453.82
101-215-830.00	Elections	0.00	0.00	156.75	(156.75)	100.00
101-215-860.00	Transportation & Travel	650.00	650.00	0.00	650.00	0.00
101-215-901.00	Advertising	7,500.00	7,500.00	3,118.00	4,382.00	41.57
101-215-941.01	TECHNOLOGY INTERNAL SERVICE CHARGE	13,860.00	13,860.00	917.95	12,942.05	6.62
101-215-958.00	Education & Training	1,000.00	1,000.00	50.00	950.00	5.00
Total Dept 215 - Clerk		133,399.00	133,399.00	55,549.52	77,849.48	41.64
Dept 242 - Chapel						
101-242-820.00	Contracted Services	0.00	0.00	230.00	(230.00)	100.00
101-242-825.00	Insurance	320.00	320.00	0.00	320.00	0.00
101-242-931.00	Maintenance of Building	1,200.00	1,200.00	214.37	985.63	17.86
Total Dept 242 - Chapel		1,520.00	1,520.00	444.37	1,075.63	29.23
Dept 253 - Treasurer						
101-253-702.00	Payroll	327,968.00	327,968.00	146,439.63	181,528.37	44.65
101-253-702.01	Other Fringe Benefits-taxable	3,865.00	3,865.00	4,525.00	(660.00)	117.08
101-253-704.00	Overtime Salaries	500.00	500.00	484.06	15.94	96.81
101-253-712.00	WORKERS COMPENSATION	652.00	652.00	0.00	652.00	0.00
101-253-715.00	Social Security	25,385.00	25,385.00	9,075.22	16,309.78	35.75

*NOTE: Available Balance / Pct Budget Used does not reflect amounts encumbered.

GL NUMBER	DESCRIPTION	2025-26 ORIGINAL BUDGET	2025-26 AMENDED BUDGET	YTD BALANCE 12/31/2025	AVAILABLE BALANCE	% BDGT USED
Fund 101 - General Fund						
Expenditures						
101-253-716.00	Hospitalization	90,772.00	90,772.00	34,856.82	55,915.18	38.40
101-253-717.00	Life Insurance	517.00	517.00	225.46	291.54	43.61
101-253-718.00	RETIREMENT - D/B	12,141.00	12,141.00	11,515.24	625.76	94.85
101-253-718.10	RETIREMENT - D/C	23,675.00	23,675.00	6,011.43	17,663.57	25.39
101-253-727.00	Office Supplies	4,000.00	4,000.00	2,617.56	1,382.44	65.44
101-253-727.02	Postage and Shipping	15,000.00	15,000.00	7,377.20	7,622.80	49.18
101-253-740.00	Operating Supplies	0.00	0.00	201.28	(201.28)	100.00
101-253-801.00	Professional Services	36,000.00	36,000.00	21,098.58	14,901.42	58.61
101-253-810.00	Dues & Memberships	500.00	500.00	198.00	302.00	39.60
101-253-850.00	Communications	3,000.00	3,000.00	1,066.77	1,933.23	35.56
101-253-860.00	Transportation & Travel	800.00	800.00	0.00	800.00	0.00
101-253-901.00	Advertising	200.00	200.00	388.00	(188.00)	194.00
101-253-930.00	Equipment Maintenance	150.00	150.00	146.25	3.75	97.50
101-253-941.01	TECHNOLOGY INTERNAL SERVICE CHARGE	38,115.00	38,115.00	11,028.00	27,087.00	28.93
101-253-958.00	Education & Training	1,200.00	1,200.00	0.00	1,200.00	0.00
Total Dept 253 - Treasurer		584,440.00	584,440.00	257,254.50	327,185.50	44.02
Dept 257 - City Assessor						
101-257-727.00	Office Supplies	100.00	100.00	0.00	100.00	0.00
101-257-820.00	Contracted Services	62,400.00	62,400.00	36,920.00	25,480.00	59.17
101-257-850.00	Communications	540.00	540.00	0.00	540.00	0.00
101-257-901.00	Advertising	200.00	200.00	0.00	200.00	0.00
101-257-941.01	TECHNOLOGY INTERNAL SERVICE CHARGE	6,930.00	6,930.00	4,154.20	2,775.80	59.95
Total Dept 257 - City Assessor		70,170.00	70,170.00	41,074.20	29,095.80	58.54
Dept 261 - Non-departmental						
101-261-718.00	RETIREMENT - D/B	460,650.00	460,650.00	176,762.77	283,887.23	38.37
101-261-718.01	Retiree Health Insurance	383,266.00	383,266.00	99,486.41	283,779.59	25.96
101-261-755.00	Miscellaneous Supplies	2,000.00	2,000.00	0.00	2,000.00	0.00
101-261-801.00	Professional Services	7,000.00	7,000.00	5,429.70	1,570.30	77.57
101-261-803.00	Service Fee	25.00	25.00	0.00	25.00	0.00
101-261-804.00	BANK FEES	5,000.00	5,000.00	1,203.74	3,796.26	24.07
101-261-805.00	Administrative Costs	1,500.00	1,500.00	88.00	1,412.00	5.87
101-261-810.00	Dues & Memberships	6,000.00	6,000.00	550.00	5,450.00	9.17
101-261-820.00	Contracted Services	10,000.00	10,000.00	9,187.61	812.39	91.88
101-261-825.00	Insurance	11,200.00	11,200.00	0.00	11,200.00	0.00
101-261-850.00	Communications	1,000.00	1,000.00	0.00	1,000.00	0.00
101-261-961.00	COMMUNITY PROMOTIONS-EVENTS	10,000.00	10,000.00	6,754.43	3,245.57	67.54
101-261-964.00	Refund or Rebates	6,000.00	6,000.00	549.94	5,450.06	9.17
101-261-995.00	Transfers to Other Funds	60,000.00	60,000.00	0.00	60,000.00	0.00
Total Dept 261 - Non-departmental		963,641.00	963,641.00	300,012.60	663,628.40	31.13
Dept 265 - City Hall						
101-265-702.00	Payroll	5,743.00	5,743.00	2,632.33	3,110.67	45.84
101-265-703.00	Part-time Salaries	10,000.00	10,000.00	9,970.53	29.47	99.71
101-265-704.00	Overtime Salaries	0.00	0.00	140.52	(140.52)	100.00
101-265-712.00	WORKERS COMPENSATION	14.00	14.00	0.00	14.00	0.00

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GL NUMBER	DESCRIPTION	2025-26 ORIGINAL BUDGET	2025-26 AMENDED BUDGET	YTD BALANCE 12/31/2025	AVAILABLE BALANCE	% BDGT USED
Fund 101 - General Fund						
Expenditures						
101-265-715.00	Social Security	400.00	400.00	960.11	(560.11)	240.03
101-265-716.00	Hospitalization	2,225.00	2,225.00	1,025.71	1,199.29	46.10
101-265-717.00	Life Insurance	8.00	8.00	3.50	4.50	43.75
101-265-718.10	RETIREMENT - D/C	523.00	523.00	162.03	360.97	30.98
101-265-776.00	Building Maintenance Supplies	6,000.00	6,000.00	2,466.94	3,533.06	41.12
101-265-820.00	Contracted Services	6,000.00	6,000.00	4,278.58	1,721.42	71.31
101-265-825.00	Insurance	5,400.00	5,400.00	0.00	5,400.00	0.00
101-265-921.00	Utilities - Gas	6,000.00	6,000.00	1,351.42	4,648.58	22.52
101-265-922.00	Utilities-Elec, Water, Sewer	20,400.00	20,400.00	8,459.55	11,940.45	41.47
101-265-930.00	Equipment Maintenance	2,000.00	2,000.00	2,202.00	(202.00)	110.10
101-265-931.00	Maintenance of Building	13,000.00	13,000.00	1,147.21	11,852.79	8.82
101-265-941.01	TECHNOLOGY INTERNAL SERVICE CHARGE	10,395.00	10,395.00	149.25	10,245.75	1.44
Total Dept 265 - City Hall		88,108.00	88,108.00	34,949.68	53,158.32	39.67
Dept 266 - CITY ATTORNEY						
101-266-801.00	Professional Services	100,000.00	100,000.00	40,744.00	59,256.00	40.74
101-266-801.00-BLUEOVALBP	Professional Services	0.00	0.00	45,477.50	(45,477.50)	100.00
Total Dept 266 - CITY ATTORNEY		100,000.00	100,000.00	86,221.50	13,778.50	86.22
Dept 268 - Other City Property						
101-268-811.00	Taxes	210,000.00	210,000.00	218,776.22	(8,776.22)	104.18
Total Dept 268 - Other City Property		210,000.00	210,000.00	218,776.22	(8,776.22)	104.18
Dept 270 - Human Resources						
101-270-702.00	Payroll	31,208.00	31,208.00	14,200.15	17,007.85	45.50
101-270-702.01	Other Fringe Benefits-taxable	750.00	750.00	749.99	0.01	100.00
101-270-712.00	WORKERS COMPENSATION	53.00	53.00	0.00	53.00	0.00
101-270-715.00	Social Security	2,445.00	2,445.00	3,144.28	(699.28)	128.60
101-270-716.00	Hospitalization	12,006.00	12,006.00	6,401.33	5,604.67	53.32
101-270-717.00	Life Insurance	42.00	42.00	0.00	42.00	0.00
101-270-718.00	RETIREMENT - D/B	3,842.00	3,842.00	3,615.11	226.89	94.09
101-270-727.00	Office Supplies	100.00	100.00	64.56	35.44	64.56
101-270-941.01	TECHNOLOGY INTERNAL SERVICE CHARGE	1,733.00	1,733.00	1,055.85	677.15	60.93
Total Dept 270 - Human Resources		52,179.00	52,179.00	29,231.27	22,947.73	56.02
Dept 301 - Police						
101-301-702.00	Payroll	1,154,510.00	1,154,510.00	542,949.69	611,560.31	47.03
101-301-702.01	Other Fringe Benefits-taxable	45,414.00	45,414.00	23,908.55	21,505.45	52.65
101-301-702.05	PAYROLL MARIJUANA	0.00	0.00	335.14	(335.14)	100.00
101-301-702.75	PAYROLL - S/T TRAINING	0.00	0.00	2,751.25	(2,751.25)	100.00
101-301-702.83	PUBLIC RELATIONS	0.00	0.00	93.42	(93.42)	100.00
101-301-702.84	CODE ENFORCEMENT	0.00	0.00	1,457.61	(1,457.61)	100.00
101-301-703.00	Part-time Salaries	67,895.00	67,895.00	22,333.31	45,561.69	32.89
101-301-704.00	Overtime Salaries	90,600.00	90,600.00	6,855.33	83,744.67	7.57
101-301-704.70	Overtime - Worked Over/Late Complaint	0.00	0.00	4,290.66	(4,290.66)	100.00

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GL NUMBER	DESCRIPTION	2025-26 ORIGINAL BUDGET	2025-26 AMENDED BUDGET	YTD BALANCE 12/31/2025	AVAILABLE BALANCE	% BDGT USED
Fund 101 - General Fund						
Expenditures						
101-301-704.71	Overtime - Cover for Sick Time	0.00	0.00	2,109.61	(2,109.61)	100.00
101-301-704.72	Overtime - Posted Patrol	0.00	0.00	33,495.23	(33,495.23)	100.00
101-301-704.73	Overtime - Traffic Grant	0.00	0.00	577.18	(577.18)	100.00
101-301-704.74	Overtime - Court/Informal Hearing	0.00	0.00	1,098.20	(1,098.20)	100.00
101-301-704.75	Overtime - Training	0.00	0.00	14,908.51	(14,908.51)	100.00
101-301-704.76	Overtime - Special Event Coverage	0.00	0.00	9,050.06	(9,050.06)	100.00
101-301-704.77	Overtime - Called in for Major Crime	0.00	0.00	1,417.51	(1,417.51)	100.00
101-301-704.84	OVERTIME - CODE ENFORCEMENT	0.00	0.00	68.56	(68.56)	100.00
101-301-712.00	WORKERS COMPENSATION	12,784.00	12,784.00	0.00	12,784.00	0.00
101-301-715.00	Social Security	17,399.00	17,399.00	10,885.27	6,513.73	62.56
101-301-716.00	Hospitalization	263,892.00	263,892.00	83,879.68	180,012.32	31.79
101-301-717.00	Life Insurance	1,428.00	1,428.00	586.04	841.96	41.04
101-301-718.00	RETIREMENT - D/B	404,208.00	404,208.00	180,836.19	223,371.81	44.74
101-301-727.00	Office Supplies	1,700.00	1,700.00	602.06	1,097.94	35.42
101-301-727.02	Postage and Shipping	350.00	350.00	27.80	322.20	7.94
101-301-740.00	Operating Supplies	10,044.00	10,044.00	2,182.52	7,861.48	21.73
101-301-741.00	Uniforms	12,050.00	12,050.00	5,683.96	6,366.04	47.17
101-301-742.00	Laundry	5,120.00	5,120.00	1,761.50	3,358.50	34.40
101-301-757.00	Fuels & Lubricants	26,000.00	26,000.00	11,159.57	14,840.43	42.92
101-301-801.00	Professional Services	14,100.00	14,100.00	1,182.68	12,917.32	8.39
101-301-806.00	MEDICAL SERVICES	1,500.00	1,500.00	1,030.00	470.00	68.67
101-301-810.00	Dues & Memberships	1,105.00	1,105.00	715.00	390.00	64.71
101-301-820.00	Contracted Services	41,677.00	46,430.74	27,117.39	19,313.35	58.40
101-301-825.00	Insurance	18,000.00	18,000.00	0.00	18,000.00	0.00
101-301-850.00	Communications	20,675.00	26,355.00	3,141.72	23,213.28	11.92
101-301-860.00	Transportation & Travel	4,500.00	4,500.00	889.50	3,610.50	19.77
101-301-901.00	Advertising	1,200.00	1,200.00	336.74	863.26	28.06
101-301-930.00	Equipment Maintenance	32,694.00	32,694.00	22,478.23	10,215.77	68.75
101-301-941.00	MOTOR POOL VEHICLE RENTAL	0.00	0.00	39.54	(39.54)	100.00
101-301-941.01	TECHNOLOGY INTERNAL SERVICE CHARGE	58,905.00	58,905.00	17,787.10	41,117.90	30.20
101-301-941.02	MOTOR POOL REPLACEMENT CHARGE	87,754.00	87,754.00	28,757.10	58,996.90	32.77
101-301-941.03	MOTOR POOL OPERATING CHARGE	124,468.00	124,468.00	50,197.50	74,270.50	40.33
101-301-941.05	VEHICLE RENTAL CREDIT	0.00	0.00	(29.82)	29.82	100.00
101-301-958.00	Education & Training	14,300.00	14,300.00	8,157.79	6,142.21	57.05
101-301-995.00	Transfers to Other Funds	96,611.00	96,611.00	48,305.34	48,305.66	50.00
Total Dept 301 - Police		2,630,883.00	2,641,316.74	1,175,410.22	1,465,906.52	44.50
Dept 315 - Crossing Guards						
101-315-703.00	Part-time Salaries	5,624.00	5,624.00	1,976.00	3,648.00	35.14
101-315-715.00	Social Security	400.00	400.00	151.17	248.83	37.79
Total Dept 315 - Crossing Guards		6,024.00	6,024.00	2,127.17	3,896.83	35.31
Dept 325 - Dispatch Operations						
101-325-820.00	Contracted Services	65,760.00	65,760.00	32,879.84	32,880.16	50.00
Total Dept 325 - Dispatch Operations		65,760.00	65,760.00	32,879.84	32,880.16	50.00
Dept 336 - Fire						

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GL NUMBER	DESCRIPTION	2025-26 ORIGINAL BUDGET	2025-26 AMENDED BUDGET	YTD BALANCE 12/31/2025	AVAILABLE BALANCE	% BDGT USED
Fund 101 - General Fund						
Expenditures						
101-336-702.00	REG FIRE	750,000.00	750,000.00	292,401.79	457,598.21	38.99
101-336-702.01	Other Fringe Benefits-taxable	45,000.00	45,000.00	27,018.95	17,981.05	60.04
101-336-703.00	Part-time Salaries	10,000.00	10,000.00	5,125.00	4,875.00	51.25
101-336-703.76	SPECIAL EVENTS	0.00	0.00	187.50	(187.50)	100.00
101-336-704.00	Overtime Salaries	40,000.00	40,000.00	16,635.26	23,364.74	41.59
101-336-704.45	OVERTIME - MARIJUANA	0.00	0.00	167.51	(167.51)	100.00
101-336-704.76	Overtime - Special Event Coverage	0.00	0.00	239.83	(239.83)	100.00
101-336-712.00	WORKERS COMPENSATION	17,520.00	17,520.00	0.00	17,520.00	0.00
101-336-713.00	OTHER FRINGE BENEFITS-NON TAX	0.00	0.00	4,500.00	(4,500.00)	100.00
101-336-715.00	Social Security	11,500.00	11,500.00	5,184.07	6,315.93	45.08
101-336-716.00	Hospitalization	130,000.00	130,000.00	42,044.93	87,955.07	32.34
101-336-717.00	Life Insurance	400.00	400.00	311.92	88.08	77.98
101-336-718.00	RETIREMENT - D/B	328,080.00	328,080.00	160,421.38	167,658.62	48.90
101-336-718.10	RETIREMENT - D/C	6,742.00	6,742.00	2,454.19	4,287.81	36.40
101-336-727.00	Office Supplies	700.00	700.00	62.74	637.26	8.96
101-336-727.02	Postage and Shipping	50.00	50.00	0.00	50.00	0.00
101-336-740.00	Operating Supplies	5,100.00	5,100.00	2,810.58	2,289.42	55.11
101-336-740.10	MEDICAL AND RESCUE SUPPLIES	1,500.00	1,500.00	801.20	698.80	53.41
101-336-741.00	Uniforms	10,000.00	10,000.00	1,057.88	8,942.12	10.58
101-336-742.00	Laundry	500.00	500.00	97.21	402.79	19.44
101-336-755.00	Miscellaneous Supplies	1,200.00	1,200.00	753.90	446.10	62.83
101-336-757.00	Fuels & Lubricants	10,000.00	10,000.00	5,827.97	4,172.03	58.28
101-336-775.00	Repair & Maintenance Supplies	1,500.00	1,500.00	707.69	792.31	47.18
101-336-776.00	Building Maintenance Supplies	2,500.00	2,500.00	442.59	2,057.41	17.70
101-336-777.00	MINOR TOOLS AND EQUIPMENT	2,500.00	12,190.00	8,227.42	3,962.58	67.49
101-336-806.00	MEDICAL SERVICES	10,000.00	10,000.00	11,130.00	(1,130.00)	111.30
101-336-810.00	Dues & Memberships	600.00	600.00	315.00	285.00	52.50
101-336-820.00	Contracted Services	20,000.00	20,000.00	15,285.35	4,714.65	76.43
101-336-820.00-BLUEOVALBP	Contracted Services	60,000.00	65,000.00	25,000.00	40,000.00	38.46
101-336-825.00	Insurance	8,400.00	8,400.00	0.00	8,400.00	0.00
101-336-850.00	Communications	5,000.00	5,000.00	1,816.57	3,183.43	36.33
101-336-860.00	Transportation & Travel	1,500.00	1,500.00	938.11	561.89	62.54
101-336-901.00	Advertising	100.00	100.00	78.09	21.91	78.09
101-336-921.00	Utilities - Gas	6,000.00	6,000.00	1,741.56	4,258.44	29.03
101-336-922.00	Utilities-Elec, Water, Sewer	22,000.00	22,000.00	7,264.00	14,736.00	33.02
101-336-930.00	Equipment Maintenance	50,000.00	64,529.70	33,398.25	31,131.45	51.76
101-336-931.00	Maintenance of Building	5,000.00	5,000.00	17,669.50	(12,669.50)	353.39
101-336-941.01	TECHNOLOGY INTERNAL SERVICE CHARGE	34,650.00	34,650.00	10,110.00	24,540.00	29.18
101-336-941.02	MOTOR POOL REPLACEMENT CHARGE	177,800.00	177,800.00	62,500.00	115,300.00	35.15
101-336-941.03	MOTOR POOL OPERATING CHARGE	11,394.00	11,394.00	5,728.35	5,665.65	50.28
101-336-958.00	Education & Training	15,000.00	15,000.00	3,220.98	11,779.02	21.47
101-336-990.00	Debt Service	23,159.00	23,159.00	23,236.99	(77.99)	100.34
101-336-994.00	Bond Interest Paid	272.00	272.00	248.15	23.85	91.23
Total Dept 336 - Fire		1,825,667.00	1,854,886.70	797,162.41	1,057,724.29	42.98
Dept 441 - Street						
101-441-702.00	Payroll	290,000.00	290,000.00	98,139.54	191,860.46	33.84
101-441-702.00-BLUEOVALBP	Payroll	0.00	0.00	6,069.97	(6,069.97)	100.00
101-441-702.01	Other Fringe Benefits-taxable	9,816.00	9,816.00	7,459.99	2,356.01	76.00
101-441-702.60	Payroll - Forestry Tree Removal&Trimming	37,230.00	37,230.00	16,628.46	20,601.54	44.66
101-441-702.61	Payroll - Events Barricades/Banners	5,000.00	5,000.00	6,051.77	(1,051.77)	121.04
101-441-702.62	Payroll - Parking Lot Maint	6,000.00	6,000.00	3,077.11	2,922.89	51.29

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GL NUMBER	DESCRIPTION	2025-26 ORIGINAL BUDGET	2025-26 AMENDED BUDGET	YTD BALANCE 12/31/2025	AVAILABLE BALANCE	% BDGT USED
Fund 101 - General Fund						
Expenditures						
101-441-702.63	Payroll - Christmas Decorations	4,000.00	4,000.00	4,238.58	(238.58)	105.96
101-441-702.66	Payroll - Sign Replacement	3,000.00	3,000.00	454.32	2,545.68	15.14
101-441-702.67	Payroll - Sidewalk	1,000.00	1,000.00	471.24	528.76	47.12
101-441-703.00	Part-time Salaries	28,330.00	28,330.00	6,426.35	21,903.65	22.68
101-441-704.00	Overtime Salaries	5,000.00	5,000.00	799.95	4,200.05	16.00
101-441-704.60	Overtime - Forestry Removal&Trimming	2,000.00	2,000.00	462.78	1,537.22	23.14
101-441-704.61	Overtime - Events Barricades/Banners	2,500.00	2,500.00	2,532.48	(32.48)	101.30
101-441-704.62	Overtime - Parking Lot Maint	2,000.00	2,000.00	2,663.60	(663.60)	133.18
101-441-711.00	UNEMPLOYMENT	0.00	0.00	531.00	(531.00)	100.00
101-441-712.00	WORKERS COMPENSATION	10,988.00	10,988.00	0.00	10,988.00	0.00
101-441-715.00	Social Security	38,210.00	38,210.00	11,100.75	27,109.25	29.05
101-441-715.00-BLUEOVALBP	Social Security	0.00	0.00	430.91	(430.91)	100.00
101-441-716.00	Hospitalization	100,386.00	100,386.00	47,224.26	53,161.74	47.04
101-441-717.00	Life Insurance	451.00	451.00	327.60	123.40	72.64
101-441-718.00	RETIREMENT - D/B	8,310.00	8,310.00	9,428.53	(1,118.53)	113.46
101-441-718.10	RETIREMENT - D/C	37,874.00	37,874.00	11,850.79	26,023.21	31.29
101-441-727.00	Office Supplies	424.00	424.00	0.00	424.00	0.00
101-441-740.00	Operating Supplies	7,500.00	7,500.00	3,939.56	3,560.44	52.53
101-441-741.00	Uniforms	6,485.00	6,485.00	6,720.42	(235.42)	103.63
101-441-755.00	Miscellaneous Supplies	0.00	0.00	185.58	(185.58)	100.00
101-441-757.00	Fuels & Lubricants	35,000.00	35,000.00	7,548.14	27,451.86	21.57
101-441-761.00	Safety Supplies	5,000.00	5,000.00	1,815.32	3,184.68	36.31
101-441-775.00	Repair & Maintenance Supplies	1,530.00	1,530.00	(1,616.03)	3,146.03	(105.62)
101-441-777.00	MINOR TOOLS AND EQUIPMENT	3,000.00	3,000.00	14,492.40	(11,492.40)	483.08
101-441-801.00	Professional Services	10,000.00	10,000.00	0.00	10,000.00	0.00
101-441-806.00	MEDICAL SERVICES	0.00	0.00	920.00	(920.00)	100.00
101-441-810.00	Dues & Memberships	700.00	700.00	0.00	700.00	0.00
101-441-820.00	Contracted Services	20,000.00	20,000.00	117,668.84	(97,668.84)	588.34
101-441-850.00	Communications	0.00	0.00	720.18	(720.18)	100.00
101-441-860.00	Transportation & Travel	850.00	850.00	1,155.00	(305.00)	135.88
101-441-901.00	Advertising	230.00	230.00	176.00	54.00	76.52
101-441-922.00	Utilities-Elec, Water, Sewer	82,000.00	82,000.00	32,697.71	49,302.29	39.88
101-441-930.00	Equipment Maintenance	0.00	0.00	297.00	(297.00)	100.00
101-441-939.00	Contracted Maintenance	5,000.00	5,000.00	0.00	5,000.00	0.00
101-441-940.00	Rentals	0.00	0.00	10,419.00	(10,419.00)	100.00
101-441-941.00	MOTOR POOL VEHICLE RENTAL	90,000.00	90,000.00	53,901.66	36,098.34	59.89
101-441-941.00-BLUEOVALBP	MOTOR POOL VEHICLE RENTAL	0.00	0.00	30.56	(30.56)	100.00
101-441-941.01	TECHNOLOGY INTERNAL SERVICE CHARGE	16,459.00	16,459.00	7,688.35	8,770.65	46.71
101-441-941.02	MOTOR POOL REPLACEMENT CHARGE	226,427.00	226,427.00	94,358.35	132,068.65	41.67
101-441-941.03	MOTOR POOL OPERATING CHARGE	262,058.00	262,058.00	99,404.15	162,653.85	37.93
101-441-941.05	VEHICLE RENTAL CREDIT	(260,000.00)	(260,000.00)	(210,084.73)	(49,915.27)	80.80
101-441-958.00	Education & Training	10,800.00	10,800.00	1,567.75	9,232.25	14.52
Total Dept 441 - Street		1,115,558.00	1,115,558.00	480,375.19	635,182.81	43.06
Dept 447 - Engineering						
101-447-702.00	Payroll	45,031.00	45,031.00	11,732.14	33,298.86	26.05
101-447-702.01	Other Fringe Benefits-taxable	372.00	372.00	805.05	(433.05)	216.41
101-447-711.00	UNEMPLOYMENT	0.00	0.00	1,019.32	(1,019.32)	100.00
101-447-712.00	WORKERS COMPENSATION	112.00	112.00	0.00	112.00	0.00
101-447-715.00	Social Security	3,473.00	3,473.00	917.81	2,555.19	26.43
101-447-716.00	Hospitalization	10,563.00	10,563.00	3,174.54	7,388.46	30.05
101-447-717.00	Life Insurance	70.00	70.00	29.05	40.95	41.50

*NOTE: Available Balance / Pct Budget Used does not reflect amounts encumbered.

GL NUMBER	DESCRIPTION	2025-26 ORIGINAL BUDGET	2025-26 AMENDED BUDGET	YTD BALANCE 12/31/2025	AVAILABLE BALANCE	% BDGT USED
Fund 101 - General Fund						
Expenditures						
101-447-718.10	RETIREMENT - D/C	4,503.00	4,503.00	1,135.00	3,368.00	25.21
101-447-727.00	Office Supplies	500.00	500.00	498.85	1.15	99.77
101-447-740.00	Operating Supplies	300.00	300.00	1,491.42	(1,191.42)	497.14
101-447-741.00	Uniforms	0.00	0.00	208.97	(208.97)	100.00
101-447-755.00	Miscellaneous Supplies	150.00	150.00	2,979.25	(2,829.25)	1,986.17
101-447-757.00	Fuels & Lubricants	400.00	400.00	160.91	239.09	40.23
101-447-801.00	Professional Services	0.00	6,870.00	9,532.16	(2,662.16)	138.75
101-447-801.00-BLUEOVALBP	Professional Services	0.00	0.00	49,721.00	(49,721.00)	100.00
101-447-850.00	Communications	1,900.00	1,900.00	690.28	1,209.72	36.33
101-447-940.00	Rentals	4,071.00	4,071.00	2,036.00	2,035.00	50.01
101-447-941.01	TECHNOLOGY INTERNAL SERVICE CHARGE	13,860.00	13,860.00	2,708.35	11,151.65	19.54
101-447-941.02	MOTOR POOL REPLACEMENT CHARGE	6,800.00	6,800.00	2,122.10	4,677.90	31.21
101-447-941.03	MOTOR POOL OPERATING CHARGE	7,012.00	7,012.00	2,695.85	4,316.15	38.45
101-447-958.00	Education & Training	0.00	0.00	179.67	(179.67)	100.00
Total Dept 447 - Engineering		99,117.00	105,987.00	93,837.72	12,149.28	88.54
Dept 523 - COMPOST						
101-523-702.00	PAYROLL	16,742.00	16,742.00	6,020.79	10,721.21	35.96
101-523-702.01	Other Fringe Benefits-taxable	55.00	55.00	160.01	(105.01)	290.93
101-523-703.00	Part-time Salaries	7,080.00	7,080.00	4,393.41	2,686.59	62.05
101-523-712.00	WORKERS COMPENSATION	10.00	10.00	0.00	10.00	0.00
101-523-715.00	Social Security	290.00	290.00	793.55	(503.55)	273.64
101-523-716.00	Hospitalization	87.00	87.00	28.85	58.15	33.16
101-523-717.00	Life Insurance	4.00	4.00	1.75	2.25	43.75
101-523-718.10	RETIREMENT - D/C	374.00	374.00	100.23	273.77	26.80
101-523-740.00	Operating Supplies	100.00	100.00	76.60	23.40	76.60
101-523-775.00	Repair & Maintenance Supplies	625.00	625.00	0.00	625.00	0.00
101-523-810.00	Dues & Memberships	750.00	750.00	765.00	(15.00)	102.00
101-523-820.00	Contracted Services	5,000.00	5,000.00	110.00	4,890.00	2.20
101-523-901.00	Advertising	300.00	300.00	0.00	300.00	0.00
101-523-930.00	Equipment Maintenance	13,000.00	13,000.00	9,905.40	3,094.60	76.20
101-523-941.00	MOTOR POOL VEHICLE RENTAL	16,000.00	16,000.00	10,634.49	5,365.51	66.47
Total Dept 523 - COMPOST		60,417.00	60,417.00	32,990.08	27,426.92	54.60
Dept 567 - Cemetery						
101-567-702.00	Payroll	20,708.00	20,708.00	16,674.88	4,033.12	80.52
101-567-702.01	Other Fringe Benefits-taxable	275.00	275.00	800.01	(525.01)	290.91
101-567-702.41	Payroll - Mowing/Trimming	500.00	500.00	141.48	358.52	28.30
101-567-702.51	Payroll - Open/Close Grave	10,000.00	10,000.00	6,775.82	3,224.18	67.76
101-567-702.52	Payroll - Decorations	500.00	500.00	423.68	76.32	84.74
101-567-702.53	Payroll - Foundations	6,000.00	6,000.00	7,059.04	(1,059.04)	117.65
101-567-703.00	Part-time Salaries	89,266.00	89,266.00	35,715.23	53,550.77	40.01
101-567-704.00	Overtime Salaries	0.00	0.00	193.45	(193.45)	100.00
101-567-704.51	Overtime - Open/Close Grave	0.00	0.00	823.43	(823.43)	100.00
101-567-712.00	WORKERS COMPENSATION	50.00	50.00	0.00	50.00	0.00
101-567-715.00	Social Security	1,452.00	1,452.00	5,182.21	(3,730.21)	356.90
101-567-716.00	Hospitalization	330.00	330.00	144.04	185.96	43.65
101-567-717.00	Life Insurance	21.00	21.00	8.75	12.25	41.67
101-567-718.10	RETIREMENT - D/C	1,871.00	1,871.00	501.16	1,369.84	26.79

*NOTE: Available Balance / Pct Budget Used does not reflect amounts encumbered.

GL NUMBER	DESCRIPTION	2025-26 ORIGINAL BUDGET	2025-26 AMENDED BUDGET	YTD BALANCE 12/31/2025	AVAILABLE BALANCE	% BDGT USED
Fund 101 - General Fund						
Expenditures						
101-567-740.00	Operating Supplies	7,200.00	7,200.00	8,166.19	(966.19)	113.42
101-567-741.00	Uniforms	300.00	300.00	300.00	0.00	100.00
101-567-761.00	Safety Supplies	100.00	100.00	0.00	100.00	0.00
101-567-775.00	Repair & Maintenance Supplies	2,040.00	2,040.00	1,280.55	759.45	62.77
101-567-777.00	MINOR TOOLS AND EQUIPMENT	800.00	800.00	0.00	800.00	0.00
101-567-820.00	Contracted Services	2,700.00	2,700.00	881.48	1,818.52	32.65
101-567-825.00	Insurance	800.00	800.00	0.00	800.00	0.00
101-567-901.00	Advertising	200.00	200.00	176.00	24.00	88.00
101-567-941.00	MOTOR POOL VEHICLE RENTAL	20,000.00	20,000.00	22,006.55	(2,006.55)	110.03
101-567-941.01	TECHNOLOGY INTERNAL SERVICE CHARGE	866.00	866.00	390.00	476.00	45.03
101-567-941.02	MOTOR POOL REPLACEMENT CHARGE	11,136.00	11,136.00	5,728.75	5,407.25	51.44
101-567-941.03	MOTOR POOL OPERATING CHARGE	24,541.00	24,541.00	12,130.85	12,410.15	49.43
101-567-941.05	VEHICLE RENTAL CREDIT	(1,000.00)	(1,000.00)	(344.94)	(655.06)	34.49
Total Dept 567 - Cemetery		200,656.00	200,656.00	125,158.61	75,497.39	62.37
Dept 573 - PSB Operations						
101-573-702.00	Payroll	14,357.00	14,357.00	6,640.46	7,716.54	46.25
101-573-703.00	Part-time Salaries	15,000.00	15,000.00	6,618.40	8,381.60	44.12
101-573-704.00	Overtime Salaries	0.00	0.00	62.12	(62.12)	100.00
101-573-712.00	WORKERS COMPENSATION	35.00	35.00	0.00	35.00	0.00
101-573-715.00	Social Security	1,000.00	1,000.00	983.24	16.76	98.32
101-573-716.00	Hospitalization	5,562.00	5,562.00	2,564.14	2,997.86	46.10
101-573-717.00	Life Insurance	21.00	21.00	8.75	12.25	41.67
101-573-718.10	RETIREMENT - D/C	1,307.00	1,307.00	405.08	901.92	30.99
101-573-727.00	Office Supplies	1,400.00	1,400.00	464.05	935.95	33.15
101-573-740.00	Operating Supplies	2,000.00	2,000.00	712.90	1,287.10	35.65
101-573-761.00	Safety Supplies	0.00	0.00	19.79	(19.79)	100.00
101-573-776.00	Building Maintenance Supplies	5,000.00	5,000.00	2,029.32	2,970.68	40.59
101-573-820.00	Contracted Services	33,000.00	37,335.00	32,775.70	4,559.30	87.79
101-573-825.00	Insurance	9,500.00	9,500.00	0.00	9,500.00	0.00
101-573-850.00	Communications	2,000.00	2,000.00	1,040.71	959.29	52.04
101-573-921.00	Utilities - Gas	15,000.00	15,000.00	6,226.46	8,773.54	41.51
101-573-922.00	Utilities-Elec, Water, Sewer	45,000.00	45,000.00	18,646.48	26,353.52	41.44
101-573-930.00	Equipment Maintenance	15,000.00	15,000.00	2,949.87	12,050.13	19.67
101-573-931.00	Maintenance of Building	19,000.00	19,000.00	5,080.21	13,919.79	26.74
101-573-941.00	MOTOR POOL VEHICLE RENTAL	400.00	400.00	30.56	369.44	7.64
101-573-941.01	TECHNOLOGY INTERNAL SERVICE CHARGE	3,465.00	3,465.00	378.75	3,086.25	10.93
101-573-970.00	Capital Outlay	0.00	0.00	3,767.86	(3,767.86)	100.00
Total Dept 573 - PSB Operations		188,047.00	192,382.00	91,404.85	100,977.15	47.51
Dept 701 - Planning & Zoning						
101-701-702.00	Payroll	54,887.00	54,887.00	25,164.11	29,722.89	45.85
101-701-702.05	PAYROLL MARIJUANA	0.00	0.00	9.41	(9.41)	100.00
101-701-712.00	WORKERS COMPENSATION	92.00	92.00	0.00	92.00	0.00
101-701-715.00	Social Security	4,199.00	4,199.00	1,857.81	2,341.19	44.24
101-701-716.00	Hospitalization	16,277.00	16,277.00	5,179.62	11,097.38	31.82
101-701-717.00	Life Insurance	97.00	97.00	38.85	58.15	40.05
101-701-718.10	RETIREMENT - D/C	5,489.00	5,489.00	1,378.83	4,110.17	25.12
101-701-727.00	Office Supplies	200.00	200.00	47.46	152.54	23.73

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GL NUMBER	DESCRIPTION	2025-26 ORIGINAL BUDGET	2025-26 AMENDED BUDGET	YTD BALANCE 12/31/2025	AVAILABLE BALANCE	% BDGT USED
Fund 101 - General Fund						
Expenditures						
101-701-740.00	Operating Supplies	200.00	200.00	27.12	172.88	13.56
101-701-801.00	Professional Services	15,000.00	48,027.87	23,203.32	24,824.55	48.31
101-701-801.00-BLUEOVALBP	Professional Services	25,000.00	51,882.55	0.00	51,882.55	0.00
101-701-810.00	Dues & Memberships	200.00	200.00	0.00	200.00	0.00
101-701-860.00	Transportation & Travel	500.00	500.00	0.00	500.00	0.00
101-701-901.00	Advertising	1,000.00	1,000.00	3,922.34	(2,922.34)	392.23
101-701-941.01	TECHNOLOGY INTERNAL SERVICE CHARGE	1,733.00	1,733.00	745.85	987.15	43.04
101-701-958.00	Education & Training	500.00	500.00	0.00	500.00	0.00
Total Dept 701 - Planning & Zoning		125,374.00	185,284.42	61,574.72	123,709.70	33.23
Dept 729 - Community Development						
101-729-801.00	Professional Services	0.00	0.00	320.00	(320.00)	100.00
Total Dept 729 - Community Development		0.00	0.00	320.00	(320.00)	100.00
Dept 753 - Parks						
101-753-702.00	Payroll	74,097.00	74,097.00	20,738.29	53,358.71	27.99
101-753-702.01	Other Fringe Benefits-taxable	375.00	375.00	875.01	(500.01)	233.34
101-753-702.41	Payroll - Mowing/Trimming	0.00	0.00	1,924.80	(1,924.80)	100.00
101-753-702.55	Payroll - Trees/Forestry	0.00	0.00	48.12	(48.12)	100.00
101-753-702.58	Payroll - Fountain	0.00	0.00	386.10	(386.10)	100.00
101-753-703.00	Part-time Salaries	30,000.00	30,000.00	13,617.20	16,382.80	45.39
101-753-704.00	Overtime Salaries	0.00	0.00	26.53	(26.53)	100.00
101-753-704.58	Overtime - Fountain	0.00	0.00	19.29	(19.29)	100.00
101-753-711.00	UNEMPLOYMENT	0.00	0.00	3,078.00	(3,078.00)	100.00
101-753-712.00	WORKERS COMPENSATION	245.00	245.00	0.00	245.00	0.00
101-753-715.00	Social Security	1,581.00	1,581.00	2,841.23	(1,260.23)	179.71
101-753-716.00	Hospitalization	7,115.00	7,115.00	3,276.68	3,838.32	46.05
101-753-717.00	Life Insurance	25.00	25.00	38.50	(13.50)	154.00
101-753-718.00	RETIREMENT - D/B	2,176.00	2,176.00	825.67	1,350.33	37.94
101-753-718.10	RETIREMENT - D/C	261.00	261.00	465.97	(204.97)	178.53
101-753-740.00	Operating Supplies	5,100.00	5,100.00	934.65	4,165.35	18.33
101-753-755.00	Miscellaneous Supplies	5,000.00	6,089.23	8,606.37	(2,517.14)	141.34
101-753-757.00	Fuels & Lubricants	0.00	0.00	204.05	(204.05)	100.00
101-753-775.00	Repair & Maintenance Supplies	10,000.00	10,000.00	1,931.10	8,068.90	19.31
101-753-777.00	MINOR TOOLS AND EQUIPMENT	0.00	0.00	2,242.90	(2,242.90)	100.00
101-753-806.00	MEDICAL SERVICES	0.00	0.00	80.00	(80.00)	100.00
101-753-810.00	Dues & Memberships	700.00	700.00	0.00	700.00	0.00
101-753-820.00	Contracted Services	4,000.00	4,000.00	4,478.88	(478.88)	111.97
101-753-820.05	CONTRACTED SERVICES - PT STAFFING	1,200.00	1,200.00	0.00	1,200.00	0.00
101-753-825.00	Insurance	7,150.00	7,150.00	0.00	7,150.00	0.00
101-753-921.00	Utilities - Gas	4,000.00	4,000.00	2,482.19	1,517.81	62.05
101-753-922.00	Utilities-Elec, Water, Sewer	15,000.00	15,000.00	5,824.65	9,175.35	38.83
101-753-923.00	Cable	1,600.00	1,600.00	594.00	1,006.00	37.13
101-753-930.00	Equipment Maintenance	2,500.00	2,500.00	0.00	2,500.00	0.00
101-753-939.00	Contracted Maintenance	2,500.00	2,500.00	0.00	2,500.00	0.00
101-753-940.00	Rentals	0.00	0.00	164.50	(164.50)	100.00
101-753-941.00	MOTOR POOL VEHICLE RENTAL	4,000.00	4,000.00	3,694.38	305.62	92.36
101-753-941.01	TECHNOLOGY INTERNAL SERVICE CHARGE	866.00	866.00	287.10	578.90	33.15
101-753-941.02	MOTOR POOL REPLACEMENT CHARGE	1,251.00	1,251.00	521.25	729.75	41.67

*NOTE: Available Balance / Pct Budget Used does not reflect amounts encumbered.

GL NUMBER	DESCRIPTION	2025-26 ORIGINAL BUDGET	2025-26 AMENDED BUDGET	YTD BALANCE 12/31/2025	AVAILABLE BALANCE	% BDGT USED
Fund 101 - General Fund						
Expenditures						
101-753-941.03	MOTOR POOL OPERATING CHARGE	3,506.00	3,506.00	1,347.90	2,158.10	38.45
101-753-970.03	RIVERWALK PROJECT	0.00	9,770.37	0.00	9,770.37	0.00
Total Dept 753 - Parks		184,248.00	195,107.60	81,555.31	113,552.29	41.80
Dept 900 - Capital Outlay Control						
101-900-970.00	Capital Outlay	0.00	59,024.00	30,600.00	28,424.00	51.84
Total Dept 900 - Capital Outlay Control		0.00	59,024.00	30,600.00	28,424.00	51.84
TOTAL EXPENDITURES		8,930,185.00	9,110,837.46	4,133,295.39	4,977,542.07	45.37
Fund 101 - General Fund:						
TOTAL REVENUES		9,020,870.00	9,020,870.00	1,584,057.21	7,436,812.79	17.56
TOTAL EXPENDITURES		8,930,185.00	9,110,837.46	4,133,295.39	4,977,542.07	45.37
NET OF REVENUES & EXPENDITURES		90,685.00	(89,967.46)	(2,549,238.18)	2,459,270.72	2,833.51

*NOTE: Available Balance / Pct Budget Used does not reflect amounts encumbered.

GL NUMBER	DESCRIPTION	2025-26 ORIGINAL BUDGET	2025-26 AMENDED BUDGET	YTD BALANCE 12/31/2025	AVAILABLE BALANCE	% BDGT USED
Fund 151 - CEMETERY TRUST FUND						
Revenues						
Dept 000						
151-000-642.00	Charges for Services - Sales	0.00	0.00	9,750.00	(9,750.00)	100.00
151-000-665.00	Interest	0.00	0.00	2,300.52	(2,300.52)	100.00
Total Dept 000		0.00	0.00	12,050.52	(12,050.52)	100.00
TOTAL REVENUES		0.00	0.00	12,050.52	(12,050.52)	100.00
Expenditures						
Dept 900 - Capital Outlay Control						
151-900-970.00	Capital Outlay	0.00	21,441.37	0.00	21,441.37	0.00
Total Dept 900 - Capital Outlay Control		0.00	21,441.37	0.00	21,441.37	0.00
TOTAL EXPENDITURES		0.00	21,441.37	0.00	21,441.37	0.00
Fund 151 - CEMETERY TRUST FUND:						
TOTAL REVENUES		0.00	0.00	12,050.52	(12,050.52)	100.00
TOTAL EXPENDITURES		0.00	21,441.37	0.00	21,441.37	0.00
NET OF REVENUES & EXPENDITURES		0.00	(21,441.37)	12,050.52	(33,491.89)	56.20

*NOTE: Available Balance / Pct Budget Used does not reflect amounts encumbered.

GL NUMBER	DESCRIPTION	2025-26 ORIGINAL BUDGET	2025-26 AMENDED BUDGET	YTD BALANCE 12/31/2025	AVAILABLE BALANCE	% BDGT USED
Fund 202 - MVH Major & Trunkline Fund						
Revenues						
Dept 000						
202-000-548.00	State - Trunkline	0.00	0.00	11,548.65	(11,548.65)	100.00
202-000-550.00	State - MVH Major	740,000.00	740,000.00	256,005.30	483,994.70	34.60
202-000-569.00	STATE GRANT - OTHER	0.00	0.00	4,134.80	(4,134.80)	100.00
202-000-665.00	Interest	40,000.00	40,000.00	35,800.82	4,199.18	89.50
Total Dept 000		780,000.00	780,000.00	307,489.57	472,510.43	39.42
TOTAL REVENUES		780,000.00	780,000.00	307,489.57	472,510.43	39.42
Expenditures						
Dept 463 - Street Maintenance						
202-463-702.00	Payroll	25,000.00	25,000.00	25,023.74	(23.74)	100.09
202-463-704.00	Overtime Salaries	0.00	0.00	107.79	(107.79)	100.00
202-463-715.00	Social Security	0.00	0.00	1,881.15	(1,881.15)	100.00
202-463-716.00	Hospitalization	0.00	0.00	1,249.60	(1,249.60)	100.00
202-463-775.00	Repair & Maintenance Supplies	7,000.00	7,000.00	3,311.68	3,688.32	47.31
202-463-801.00	Professional Services	110,000.00	110,617.50	0.00	110,617.50	0.00
202-463-939.00	Contracted Maintenance	27,500.00	27,500.00	117,424.30	(89,924.30)	427.00
202-463-940.00	Rentals	0.00	0.00	70.50	(70.50)	100.00
202-463-941.00	MOTOR POOL VEHICLE RENTAL	2,000.00	2,000.00	3,862.79	(1,862.79)	193.14
Total Dept 463 - Street Maintenance		171,500.00	172,117.50	152,931.55	19,185.95	88.85
Dept 464 - Surface Maintenance						
202-464-702.00	Payroll	2,000.00	2,000.00	0.00	2,000.00	0.00
202-464-702.93	PAYROLL - TRUNKLINE 227	0.00	0.00	699.93	(699.93)	100.00
202-464-702.94	PAYROLL - TRUNKLINE I94	0.00	0.00	130.55	(130.55)	100.00
202-464-704.93	OVERTIME - TRUNKLINE 227	0.00	0.00	21.32	(21.32)	100.00
202-464-715.00	Social Security	0.00	0.00	64.55	(64.55)	100.00
202-464-939.00	Contracted Maintenance	0.00	18,288.00	0.00	18,288.00	0.00
202-464-941.00	MOTOR POOL VEHICLE RENTAL	0.00	0.00	457.50	(457.50)	100.00
Total Dept 464 - Surface Maintenance		2,000.00	20,288.00	1,373.85	18,914.15	6.77
Dept 467 - Drainage						
202-467-702.00	Payroll	2,000.00	2,000.00	1,563.55	436.45	78.18
202-467-702.93	PAYROLL - TRUNKLINE 227	0.00	0.00	381.94	(381.94)	100.00
202-467-702.94	PAYROLL - TRUNKLINE I94	0.00	0.00	88.96	(88.96)	100.00
202-467-712.00	WORKERS COMPENSATION	13.00	13.00	0.00	13.00	0.00
202-467-715.00	Social Security	0.00	0.00	147.37	(147.37)	100.00
202-467-941.00	MOTOR POOL VEHICLE RENTAL	1,600.00	1,600.00	1,379.83	220.17	86.24
Total Dept 467 - Drainage		3,613.00	3,613.00	3,561.65	51.35	98.58
Dept 468 - Grass & Weeds						
202-468-702.94	PAYROLL - TRUNKLINE I94	0.00	0.00	134.42	(134.42)	100.00
202-468-715.00	Social Security	0.00	0.00	9.66	(9.66)	100.00
202-468-941.00	MOTOR POOL VEHICLE RENTAL	0.00	0.00	336.52	(336.52)	100.00

*NOTE: Available Balance / Pct Budget Used does not reflect amounts encumbered.

GL NUMBER	DESCRIPTION	2025-26 ORIGINAL BUDGET	2025-26 AMENDED BUDGET	YTD BALANCE 12/31/2025	AVAILABLE BALANCE	% BDGT USED
Fund 202 - MVH Major & Trunkline Fund						
Expenditures						
Total Dept 468 - Grass & Weeds		0.00	0.00	480.60	(480.60)	100.00
Dept 469 - Sweeping & Flushing						
202-469-702.00	Payroll	2,000.00	2,000.00	210.10	1,789.90	10.51
202-469-702.93	PAYROLL - TRUNKLINE 227	500.00	500.00	507.82	(7.82)	101.56
202-469-702.94	PAYROLL - TRUNKLINE I94	750.00	750.00	677.45	72.55	90.33
202-469-704.00	Overtime Salaries	0.00	0.00	166.14	(166.14)	100.00
202-469-704.94	OVERTIME - TRUNKLINE I94	0.00	0.00	345.65	(345.65)	100.00
202-469-715.00	Social Security	0.00	0.00	140.96	(140.96)	100.00
202-469-941.00	MOTOR POOL VEHICLE RENTAL	18,000.00	18,000.00	9,301.50	8,698.50	51.68
Total Dept 469 - Sweeping & Flushing		21,250.00	21,250.00	11,349.62	9,900.38	53.41
Dept 470 - Bridge Maintenance						
202-470-801.00	Professional Services	3,000.00	3,000.00	2,300.00	700.00	76.67
Total Dept 470 - Bridge Maintenance		3,000.00	3,000.00	2,300.00	700.00	76.67
Dept 474 - Traffic Services						
202-474-716.00	Hospitalization	0.00	0.00	213.35	(213.35)	100.00
202-474-778.00	Paint & Signs	8,000.00	8,000.00	1,766.56	6,233.44	22.08
202-474-939.00	Contracted Maintenance	7,800.00	7,800.00	0.00	7,800.00	0.00
202-474-941.00	MOTOR POOL VEHICLE RENTAL	1,500.00	1,500.00	0.00	1,500.00	0.00
Total Dept 474 - Traffic Services		17,300.00	17,300.00	1,979.91	15,320.09	11.44
Dept 475 - Traffic Signs						
202-475-702.00	Payroll	500.00	500.00	398.33	101.67	79.67
202-475-702.93	PAYROLL - TRUNKLINE 227	150.00	150.00	368.05	(218.05)	245.37
202-475-702.94	PAYROLL - TRUNKLINE I94	150.00	150.00	309.78	(159.78)	206.52
202-475-704.94	OVERTIME - TRUNKLINE I94	0.00	0.00	177.87	(177.87)	100.00
202-475-715.00	Social Security	0.00	0.00	91.77	(91.77)	100.00
202-475-941.00	MOTOR POOL VEHICLE RENTAL	250.00	250.00	1,502.36	(1,252.36)	600.94
Total Dept 475 - Traffic Signs		1,050.00	1,050.00	2,848.16	(1,798.16)	271.25
Dept 476 - Traffic Signals						
202-476-922.00	Utilities-Elec, Water, Sewer	0.00	0.00	287.50	(287.50)	100.00
202-476-939.00	Contracted Maintenance	64,000.00	64,000.00	958.02	63,041.98	1.50
Total Dept 476 - Traffic Signals		64,000.00	64,000.00	1,245.52	62,754.48	1.95
Dept 478 - Winter Maintenance						
202-478-702.93	PAYROLL - TRUNKLINE 227	1,200.00	1,200.00	135.92	1,064.08	11.33
202-478-702.94	PAYROLL - TRUNKLINE I94	1,200.00	1,200.00	536.46	663.54	44.71
202-478-704.93	OVERTIME - TRUNKLINE 227	0.00	0.00	1,123.15	(1,123.15)	100.00

*NOTE: Available Balance / Pct Budget Used does not reflect amounts encumbered.

GL NUMBER	DESCRIPTION	2025-26 ORIGINAL BUDGET	2025-26 AMENDED BUDGET	YTD BALANCE 12/31/2025	AVAILABLE BALANCE	% BDGT USED
Fund 202 - MVH Major & Trunkline Fund						
Expenditures						
202-478-704.94	OVERTIME - TRUNKLINE I94	0.00	0.00	3,392.53	(3,392.53)	100.00
202-478-715.00	Social Security	0.00	0.00	386.99	(386.99)	100.00
202-478-941.00	MOTOR POOL VEHICLE RENTAL	12,000.00	12,000.00	10,313.94	1,686.06	85.95
Total Dept 478 - Winter Maintenance		14,400.00	14,400.00	15,888.99	(1,488.99)	110.34
Dept 479 - Snow Hauling						
202-479-702.94	PAYROLL - TRUNKLINE I94	0.00	0.00	448.88	(448.88)	100.00
202-479-704.94	OVERTIME - TRUNKLINE I94	0.00	0.00	567.76	(567.76)	100.00
202-479-715.00	Social Security	0.00	0.00	76.82	(76.82)	100.00
202-479-820.00	Contracted Services	1,200.00	1,200.00	2,300.00	(1,100.00)	191.67
202-479-941.00	MOTOR POOL VEHICLE RENTAL	4,000.00	4,000.00	2,310.54	1,689.46	57.76
Total Dept 479 - Snow Hauling		5,200.00	5,200.00	5,704.00	(504.00)	109.69
Dept 480 - Winter Maintenance						
202-480-702.00	Payroll	3,000.00	3,000.00	741.70	2,258.30	24.72
202-480-704.00	Overtime Salaries	0.00	0.00	2,197.85	(2,197.85)	100.00
202-480-715.00	Social Security	0.00	0.00	219.28	(219.28)	100.00
202-480-716.00	Hospitalization	0.00	0.00	438.35	(438.35)	100.00
202-480-775.00	Repair & Maintenance Supplies	6,000.00	6,000.00	1,198.56	4,801.44	19.98
202-480-941.00	MOTOR POOL VEHICLE RENTAL	14,300.00	14,300.00	6,424.21	7,875.79	44.92
Total Dept 480 - Winter Maintenance		23,300.00	23,300.00	11,219.95	12,080.05	48.15
Dept 482 - Administration						
202-482-702.00	Payroll	4,662.00	4,662.00	2,208.96	2,453.04	47.38
202-482-704.00	Overtime Salaries	0.00	0.00	38.26	(38.26)	100.00
202-482-715.00	Social Security	369.00	369.00	166.61	202.39	45.15
202-482-716.00	Hospitalization	841.00	841.00	300.00	541.00	35.67
202-482-717.00	Life Insurance	8.00	8.00	3.50	4.50	43.75
202-482-718.10	RETIREMENT - D/C	482.00	482.00	164.99	317.01	34.23
Total Dept 482 - Administration		6,362.00	6,362.00	2,882.32	3,479.68	45.31
Dept 486 - Trunkline						
202-486-716.00	Hospitalization	0.00	0.00	918.35	(918.35)	100.00
202-486-775.00	Repair & Maintenance Supplies	16,000.00	16,000.00	3,348.91	12,651.09	20.93
Total Dept 486 - Trunkline		16,000.00	16,000.00	4,267.26	11,732.74	26.67
Dept 572 - Administration						
202-572-955.00	COST ALLOCATION	3,267.00	3,267.00	0.00	3,267.00	0.00
202-572-990.00	Debt Service	120,000.00	120,000.00	120,000.00	0.00	100.00
202-572-994.00	Bond Interest Paid	13,080.00	13,080.00	7,230.00	5,850.00	55.28
Total Dept 572 - Administration		136,347.00	136,347.00	127,230.00	9,117.00	93.31

*NOTE: Available Balance / Pct Budget Used does not reflect amounts encumbered.

GL NUMBER	DESCRIPTION	2025-26 ORIGINAL BUDGET	2025-26 AMENDED BUDGET	YTD BALANCE 12/31/2025	AVAILABLE BALANCE	% BDGT USED
Fund 202 - MVH Major & Trunkline Fund						
Expenditures						
Dept 900 - Capital Outlay Control						
202-900-970.00	Capital Outlay	117,400.00	299,971.64	99,527.01	200,444.63	33.18
Total Dept 900 - Capital Outlay Control		117,400.00	299,971.64	99,527.01	200,444.63	33.18
TOTAL EXPENDITURES		602,722.00	804,199.14	444,790.39	359,408.75	55.31
Fund 202 - MVH Major & Trunkline Fund:						
TOTAL REVENUES		780,000.00	780,000.00	307,489.57	472,510.43	39.42
TOTAL EXPENDITURES		602,722.00	804,199.14	444,790.39	359,408.75	55.31
NET OF REVENUES & EXPENDITURES		177,278.00	(24,199.14)	(137,300.82)	113,101.68	567.38

*NOTE: Available Balance / Pct Budget Used does not reflect amounts encumbered.

GL NUMBER	DESCRIPTION	2025-26 ORIGINAL BUDGET	2025-26 AMENDED BUDGET	YTD BALANCE 12/31/2025	AVAILABLE BALANCE	% BDGT USED
Fund 203 - MVH Local Fund						
Revenues						
Dept 000						
203-000-549.00	State - MVH Local	240,000.00	240,000.00	88,353.72	151,646.28	36.81
203-000-569.00	STATE GRANT - OTHER	0.00	0.00	1,427.04	(1,427.04)	100.00
203-000-665.00	Interest	0.00	0.00	5,785.70	(5,785.70)	100.00
Total Dept 000		240,000.00	240,000.00	95,566.46	144,433.54	39.82
TOTAL REVENUES		240,000.00	240,000.00	95,566.46	144,433.54	39.82
Expenditures						
Dept 463 - Street Maintenance						
203-463-702.00	Payroll	7,000.00	7,000.00	4,224.28	2,775.72	60.35
203-463-704.00	Overtime Salaries	0.00	0.00	63.95	(63.95)	100.00
203-463-715.00	Social Security	0.00	0.00	319.28	(319.28)	100.00
203-463-716.00	Hospitalization	0.00	0.00	1,692.95	(1,692.95)	100.00
203-463-775.00	Repair & Maintenance Supplies	12,000.00	12,000.00	5,457.14	6,542.86	45.48
203-463-801.00	Professional Services	33,000.00	35,165.00	600.00	34,565.00	1.71
203-463-939.00	Contracted Maintenance	20,000.00	20,000.00	68,812.05	(48,812.05)	344.06
203-463-940.00	Rentals	0.00	0.00	122.00	(122.00)	100.00
203-463-941.00	MOTOR POOL VEHICLE RENTAL	9,000.00	9,000.00	5,958.32	3,041.68	66.20
Total Dept 463 - Street Maintenance		81,000.00	83,165.00	87,249.97	(4,084.97)	104.91
Dept 464 - Surface Maintenance						
203-464-939.00	Contracted Maintenance	0.00	2,612.00	0.00	2,612.00	0.00
Total Dept 464 - Surface Maintenance		0.00	2,612.00	0.00	2,612.00	0.00
Dept 467 - Drainage						
203-467-702.00	Payroll	5,000.00	5,000.00	7,786.78	(2,786.78)	155.74
203-467-712.00	WORKERS COMPENSATION	13.00	13.00	0.00	13.00	0.00
203-467-715.00	Social Security	0.00	0.00	574.22	(574.22)	100.00
203-467-941.00	MOTOR POOL VEHICLE RENTAL	6,000.00	6,000.00	6,693.66	(693.66)	111.56
Total Dept 467 - Drainage		11,013.00	11,013.00	15,054.66	(4,041.66)	136.70
Dept 469 - Sweeping & Flushing						
203-469-702.00	Payroll	1,000.00	1,000.00	1,263.06	(263.06)	126.31
203-469-704.00	Overtime Salaries	0.00	0.00	62.30	(62.30)	100.00
203-469-715.00	Social Security	0.00	0.00	100.25	(100.25)	100.00
203-469-941.00	MOTOR POOL VEHICLE RENTAL	27,000.00	27,000.00	9,387.36	17,612.64	34.77
Total Dept 469 - Sweeping & Flushing		28,000.00	28,000.00	10,812.97	17,187.03	38.62
Dept 474 - Traffic Services						
203-474-702.00	Payroll	1,500.00	1,500.00	1,228.40	271.60	81.89
203-474-715.00	Social Security	0.00	0.00	90.61	(90.61)	100.00
203-474-716.00	Hospitalization	0.00	0.00	639.60	(639.60)	100.00

*NOTE: Available Balance / Pct Budget Used does not reflect amounts encumbered.

GL NUMBER	DESCRIPTION	2025-26 ORIGINAL BUDGET	2025-26 AMENDED BUDGET	YTD BALANCE 12/31/2025	AVAILABLE BALANCE	% BDGT USED
Fund 203 - MVH Local Fund						
Expenditures						
203-474-778.00	Paint & Signs	2,500.00	2,500.00	905.22	1,594.78	36.21
203-474-941.00	MOTOR POOL VEHICLE RENTAL	1,000.00	1,000.00	784.10	215.90	78.41
Total Dept 474 - Traffic Services		5,000.00	5,000.00	3,647.93	1,352.07	72.96
Dept 480 - Winter Maintenance						
203-480-702.00	Payroll	5,000.00	5,000.00	2,467.66	2,532.34	49.35
203-480-704.00	Overtime Salaries	0.00	0.00	4,666.57	(4,666.57)	100.00
203-480-715.00	Social Security	0.00	0.00	534.81	(534.81)	100.00
203-480-716.00	Hospitalization	0.00	0.00	510.85	(510.85)	100.00
203-480-775.00	Repair & Maintenance Supplies	0.00	0.00	564.03	(564.03)	100.00
203-480-941.00	MOTOR POOL VEHICLE RENTAL	33,398.00	33,398.00	12,793.00	20,605.00	38.30
Total Dept 480 - Winter Maintenance		38,398.00	38,398.00	21,536.92	16,861.08	56.09
Dept 482 - Administration						
203-482-702.00	Payroll	4,820.00	4,820.00	2,208.58	2,611.42	45.82
203-482-704.00	Overtime Salaries	0.00	0.00	38.24	(38.24)	100.00
203-482-715.00	Social Security	369.00	369.00	166.51	202.49	45.12
203-482-716.00	Hospitalization	841.00	841.00	300.00	541.00	35.67
203-482-717.00	Life Insurance	8.00	8.00	3.50	4.50	43.75
203-482-718.10	RETIREMENT - D/C	482.00	482.00	164.99	317.01	34.23
203-482-955.00	COST ALLOCATION	1,474.00	1,474.00	0.00	1,474.00	0.00
Total Dept 482 - Administration		7,994.00	7,994.00	2,881.82	5,112.18	36.05
Dept 900 - Capital Outlay Control						
203-900-970.00	Capital Outlay	0.00	69,805.46	86,951.62	(17,146.16)	124.56
Total Dept 900 - Capital Outlay Control		0.00	69,805.46	86,951.62	(17,146.16)	124.56
TOTAL EXPENDITURES		171,405.00	245,987.46	228,135.89	17,851.57	92.74
Fund 203 - MVH Local Fund:						
TOTAL REVENUES		240,000.00	240,000.00	95,566.46	144,433.54	39.82
TOTAL EXPENDITURES		171,405.00	245,987.46	228,135.89	17,851.57	92.74
NET OF REVENUES & EXPENDITURES		68,595.00	(5,987.46)	(132,569.43)	126,581.97	2,214.12

*NOTE: Available Balance / Pct Budget Used does not reflect amounts encumbered.

GL NUMBER	DESCRIPTION	2025-26 ORIGINAL BUDGET	2025-26 AMENDED BUDGET	YTD BALANCE 12/31/2025	AVAILABLE BALANCE	% BDGT USED
Fund 204 - MUNICIPAL STREET FUND						
Revenues						
Dept 000						
204-000-665.00	Interest	0.00	0.00	1,148.06	(1,148.06)	100.00
Total Dept 000		0.00	0.00	1,148.06	(1,148.06)	100.00
TOTAL REVENUES		0.00	0.00	1,148.06	(1,148.06)	100.00
Expenditures						
Dept 441 - Street						
204-441-820.00	Contracted Services	0.00	1,536.24	0.00	1,536.24	0.00
204-441-955.00	COST ALLOCATION	3,482.00	3,482.00	2,278.50	1,203.50	65.44
Total Dept 441 - Street		3,482.00	5,018.24	2,278.50	2,739.74	45.40
Dept 900 - Capital Outlay Control						
204-900-970.00	Capital Outlay	0.00	63,103.73	0.00	63,103.73	0.00
Total Dept 900 - Capital Outlay Control		0.00	63,103.73	0.00	63,103.73	0.00
TOTAL EXPENDITURES		3,482.00	68,121.97	2,278.50	65,843.47	3.34
Fund 204 - MUNICIPAL STREET FUND:						
TOTAL REVENUES		0.00	0.00	1,148.06	(1,148.06)	100.00
TOTAL EXPENDITURES		3,482.00	68,121.97	2,278.50	65,843.47	3.34
NET OF REVENUES & EXPENDITURES		(3,482.00)	(68,121.97)	(1,130.44)	(66,991.53)	1.66

PERIOD ENDING 12/31/2025

*NOTE: Available Balance / Pct Budget Used does not reflect amounts encumbered.

GL NUMBER	DESCRIPTION	2025-26 ORIGINAL BUDGET	2025-26 AMENDED BUDGET	YTD BALANCE 12/31/2025	AVAILABLE BALANCE	% BDGT USED
Fund 207 - MARSHALL REGIONAL LAW ENFORCEMENT CENTER						
Revenues						
Dept 000						
207-000-628.00	Charges for Services - Contract Revenue	248,426.00	248,426.00	124,213.08	124,212.92	50.00
207-000-665.00	Interest	12,000.00	12,000.00	11,316.49	683.51	94.30
207-000-676.00	Reimbursement	0.00	0.00	24,710.40	(24,710.40)	100.00
207-000-679.00	MISCELLANEOUS REVENUE	0.00	0.00	7,947.48	(7,947.48)	100.00
207-000-699.01	Contributions - General Fund	96,611.00	96,611.00	48,305.34	48,305.66	50.00
Total Dept 000		357,037.00	357,037.00	216,492.79	140,544.21	60.64
TOTAL REVENUES		357,037.00	357,037.00	216,492.79	140,544.21	60.64
Expenditures						
Dept 304 - MRLEC OPERATIONS						
207-304-702.00	Payroll	28,638.00	28,638.00	13,435.44	15,202.56	46.91
207-304-703.00	Part-time Salaries	0.00	0.00	13,467.36	(13,467.36)	100.00
207-304-704.00	Overtime Salaries	0.00	0.00	1,813.31	(1,813.31)	100.00
207-304-712.00	WORKERS COMPENSATION	81.00	81.00	0.00	81.00	0.00
207-304-715.00	Social Security	2,000.00	2,000.00	2,116.67	(116.67)	105.83
207-304-716.00	Hospitalization	11,123.00	11,123.00	5,128.39	5,994.61	46.11
207-304-717.00	Life Insurance	42.00	42.00	17.50	24.50	41.67
207-304-718.10	RETIREMENT - D/C	3,004.00	3,004.00	810.16	2,193.84	26.97
207-304-757.00	Fuels & Lubricants	0.00	0.00	495.19	(495.19)	100.00
207-304-776.00	Building Maintenance Supplies	6,000.00	6,000.00	3,291.12	2,708.88	54.85
207-304-820.00	Contracted Services	44,026.00	44,026.00	12,517.30	31,508.70	28.43
207-304-820.01	Contracted Maint. - Plowing	22,632.00	22,632.00	13,983.60	8,648.40	61.79
207-304-820.02	Contracted Maint - Lawn	12,176.00	12,176.00	0.00	12,176.00	0.00
207-304-820.05	CONTRACTED SERVICES - PT STAFFING	49,400.00	49,400.00	22,809.60	26,590.40	46.17
207-304-825.00	Insurance	19,500.00	19,500.00	0.00	19,500.00	0.00
207-304-850.00	Communications	12,120.00	12,120.00	4,392.66	7,727.34	36.24
207-304-901.00	Advertising	0.00	0.00	164.00	(164.00)	100.00
207-304-921.00	Utilities - Gas	43,933.00	43,933.00	7,778.12	36,154.88	17.70
207-304-922.00	Utilities-Elec, Water, Sewer	97,306.00	97,306.00	39,602.92	57,703.08	40.70
207-304-930.00	Equipment Maintenance	13,100.00	13,100.00	7,102.79	5,997.21	54.22
207-304-931.00	Maintenance of Building	19,750.00	34,669.00	41,254.19	(6,585.19)	118.99
207-304-939.00	Contracted Maintenance	2,500.00	2,500.00	210.00	2,290.00	8.40
207-304-941.00	MOTOR POOL VEHICLE RENTAL	0.00	0.00	482.20	(482.20)	100.00
207-304-941.01	TECHNOLOGY INTERNAL SERVICE CHARGE	3,465.00	3,465.00	719.15	2,745.85	20.75
207-304-941.02	MOTOR POOL REPLACEMENT CHARGE	2,441.00	2,441.00	1,017.10	1,423.90	41.67
207-304-941.03	MOTOR POOL OPERATING CHARGE	10,517.00	10,517.00	2,695.85	7,821.15	25.63
207-304-955.00	COST ALLOCATION	5,469.00	5,469.00	4,527.50	941.50	82.78
207-304-970.00	Capital Outlay	125,000.00	125,000.00	46,640.14	78,359.86	37.31
Total Dept 304 - MRLEC OPERATIONS		534,223.00	549,142.00	246,472.26	302,669.74	44.88
TOTAL EXPENDITURES		534,223.00	549,142.00	246,472.26	302,669.74	44.88
Fund 207 - MARSHALL REGIONAL LAW ENFORCEMENT CENTER:						
TOTAL REVENUES		357,037.00	357,037.00	216,492.79	140,544.21	60.64

*NOTE: Available Balance / Pct Budget Used does not reflect amounts encumbered.

GL NUMBER	DESCRIPTION	2025-26 ORIGINAL BUDGET	2025-26 AMENDED BUDGET	YTD BALANCE 12/31/2025	AVAILABLE BALANCE	% BDGT USED
Fund 207 - MARSHALL REGIONAL LAW ENFORCEMENT CENTER						
TOTAL EXPENDITURES		534,223.00	549,142.00	246,472.26	302,669.74	44.88
NET OF REVENUES & EXPENDITURES		(177,186.00)	(192,105.00)	(29,979.47)	(162,125.53)	15.61

PERIOD ENDING 12/31/2025

*NOTE: Available Balance / Pct Budget Used does not reflect amounts encumbered.

GL NUMBER	DESCRIPTION	2025-26 ORIGINAL BUDGET	2025-26 AMENDED BUDGET	YTD BALANCE 12/31/2025	AVAILABLE BALANCE	% BDGT USED
Fund 208 - Recreation Fund						
Revenues						
Dept 000						
208-000-402.00	Current Property Taxes	272,849.00	272,849.00	0.00	272,849.00	0.00
208-000-404.00	Property Taxes - Prior Years	0.00	0.00	631.12	(631.12)	100.00
208-000-573.00	LOCAL COMM STAB SHARE TAX	8,000.00	8,000.00	6,783.50	1,216.50	84.79
208-000-651.00	Use Fees	190,323.00	190,323.00	124,124.00	66,199.00	65.22
208-000-665.00	Interest	5,000.00	5,000.00	3,611.62	1,388.38	72.23
Total Dept 000		476,172.00	476,172.00	135,150.24	341,021.76	28.38
TOTAL REVENUES		476,172.00	476,172.00	135,150.24	341,021.76	28.38
Expenditures						
Dept 751 - Recreation						
208-751-702.00	Payroll	109,454.00	109,454.00	49,630.61	59,823.39	45.34
208-751-702.01	Other Fringe Benefits-taxable	1,125.00	1,125.00	1,124.99	0.01	100.00
208-751-703.00	Part-time Salaries	59,760.00	59,760.00	26,412.22	33,347.78	44.20
208-751-712.00	WORKERS COMPENSATION	1,532.00	1,532.00	0.00	1,532.00	0.00
208-751-715.00	Social Security	8,459.00	8,459.00	5,708.18	2,750.82	67.48
208-751-716.00	Hospitalization	28,490.00	28,490.00	17,855.68	10,634.32	62.67
208-751-717.00	Life Insurance	160.00	160.00	66.30	93.70	41.44
208-751-718.00	RETIREMENT - D/B	42,359.00	42,359.00	19,741.93	22,617.07	46.61
208-751-718.01	Retiree Health Insurance	29,789.00	29,789.00	7,691.96	22,097.04	25.82
208-751-718.10	RETIREMENT - D/C	8,296.00	8,296.00	1,345.24	6,950.76	16.22
208-751-727.00	Office Supplies	500.00	500.00	0.00	500.00	0.00
208-751-740.00	Operating Supplies	85,000.00	85,000.00	75,572.32	9,427.68	88.91
208-751-755.00	Miscellaneous Supplies	6,000.00	6,000.00	462.88	5,537.12	7.71
208-751-757.00	Fuels & Lubricants	800.00	800.00	605.50	194.50	75.69
208-751-776.00	Building Maintenance Supplies	500.00	500.00	0.00	500.00	0.00
208-751-801.00	Professional Services	1,000.00	1,000.00	412.12	587.88	41.21
208-751-810.00	Dues & Memberships	1,000.00	1,000.00	0.00	1,000.00	0.00
208-751-820.00	Contracted Services	28,000.00	28,000.00	15,880.63	12,119.37	56.72
208-751-820.05	CONTRACTED SERVICES - PT STAFFING	11,000.00	11,000.00	4,821.15	6,178.85	43.83
208-751-825.00	Insurance	2,500.00	2,500.00	0.00	2,500.00	0.00
208-751-850.00	Communications	600.00	600.00	225.23	374.77	37.54
208-751-860.00	Transportation & Travel	1,000.00	1,000.00	121.50	878.50	12.15
208-751-901.00	Advertising	0.00	0.00	88.00	(88.00)	100.00
208-751-922.00	Utilities-Elec, Water, Sewer	3,000.00	3,000.00	1,137.47	1,862.53	37.92
208-751-931.00	Maintenance of Building	0.00	0.00	886.45	(886.45)	100.00
208-751-940.00	Rentals	8,757.00	8,757.00	4,378.50	4,378.50	50.00
208-751-941.01	TECHNOLOGY INTERNAL SERVICE CHARGE	6,064.00	6,064.00	2,742.50	3,321.50	45.23
208-751-941.02	MOTOR POOL REPLACEMENT CHARGE	2,802.00	2,802.00	1,167.50	1,634.50	41.67
208-751-941.03	MOTOR POOL OPERATING CHARGE	0.00	0.00	4,043.75	(4,043.75)	100.00
208-751-955.00	COST ALLOCATION	8,308.00	8,308.00	4,034.00	4,274.00	48.56
208-751-958.00	Education & Training	1,000.00	1,000.00	0.00	1,000.00	0.00
208-751-964.00	Refund or Rebates	0.00	0.00	20.77	(20.77)	100.00
208-751-970.00	Capital Outlay	100,000.00	100,000.00	0.00	100,000.00	0.00
Total Dept 751 - Recreation		557,255.00	557,255.00	246,177.38	311,077.62	44.18
TOTAL EXPENDITURES		557,255.00	557,255.00	246,177.38	311,077.62	44.18

*NOTE: Available Balance / Pct Budget Used does not reflect amounts encumbered.

GL NUMBER	DESCRIPTION	2025-26 ORIGINAL BUDGET	2025-26 AMENDED BUDGET	YTD BALANCE 12/31/2025	AVAILABLE BALANCE	% BDGT USED
Fund 208 - Recreation Fund						
Fund 208 - Recreation Fund:						
TOTAL REVENUES		476,172.00	476,172.00	135,150.24	341,021.76	28.38
TOTAL EXPENDITURES		557,255.00	557,255.00	246,177.38	311,077.62	44.18
NET OF REVENUES & EXPENDITURES		(81,083.00)	(81,083.00)	(111,027.14)	29,944.14	136.93

*NOTE: Available Balance / Pct Budget Used does not reflect amounts encumbered.

GL NUMBER	DESCRIPTION	2025-26 ORIGINAL BUDGET	2025-26 AMENDED BUDGET	YTD BALANCE 12/31/2025	AVAILABLE BALANCE	% BDGT USED
Fund 211 - FARMERS MARKET						
Revenues						
Dept 000						
211-000-588.10	CONTRIBUTIONS	8,000.00	8,000.00	7,300.00	700.00	91.25
211-000-588.11	CONTRIBUTIONS - FRIENDS OF THE MARKET	0.00	0.00	98.45	(98.45)	100.00
211-000-588.13	CONTRIBUTIONS - FARMERS MK - MERCHANDISE	0.00	0.00	371.00	(371.00)	100.00
211-000-665.00	Interest	0.00	0.00	423.00	(423.00)	100.00
211-000-667.00	Rents	17,500.00	17,500.00	8,032.96	9,467.04	45.90
211-000-679.00	MISCELLANEOUS REVENUE	0.00	0.00	1,628.00	(1,628.00)	100.00
211-000-679.26	MISC REV - SR PROJECT FRESH/WIC/VOUCHERS	1,000.00	1,000.00	0.00	1,000.00	0.00
Total Dept 000		26,500.00	26,500.00	17,853.41	8,646.59	67.37
TOTAL REVENUES		26,500.00	26,500.00	17,853.41	8,646.59	67.37
Expenditures						
Dept 000						
211-000-703.00	Part-time Salaries	20,000.00	20,000.00	8,596.14	11,403.86	42.98
211-000-715.00	Social Security	0.00	0.00	657.60	(657.60)	100.00
211-000-755.00	Miscellaneous Supplies	300.00	300.00	412.78	(112.78)	137.59
211-000-801.00	Professional Services	0.00	0.00	805.00	(805.00)	100.00
211-000-850.00	Communications	250.00	250.00	0.00	250.00	0.00
211-000-901.00	Advertising	500.00	500.00	327.00	173.00	65.40
211-000-902.00	Marketing	1,750.00	1,750.00	150.00	1,600.00	8.57
211-000-922.00	Utilities-Elec, Water, Sewer	1,200.00	1,200.00	136.20	1,063.80	11.35
211-000-923.00	Cable	400.00	400.00	396.00	4.00	99.00
211-000-940.00	Rentals	1,500.00	1,500.00	1,875.00	(375.00)	125.00
211-000-944.00	Projects/Fundraisers	8,000.00	8,000.00	8,043.00	(43.00)	100.54
211-000-955.00	COST ALLOCATION	698.00	698.00	167.50	530.50	24.00
211-000-958.00	Education & Training	500.00	500.00	0.00	500.00	0.00
Total Dept 000		35,098.00	35,098.00	21,566.22	13,531.78	61.45
TOTAL EXPENDITURES		35,098.00	35,098.00	21,566.22	13,531.78	61.45
Fund 211 - FARMERS MARKET:						
TOTAL REVENUES		26,500.00	26,500.00	17,853.41	8,646.59	67.37
TOTAL EXPENDITURES		35,098.00	35,098.00	21,566.22	13,531.78	61.45
NET OF REVENUES & EXPENDITURES		(8,598.00)	(8,598.00)	(3,712.81)	(4,885.19)	43.18

*NOTE: Available Balance / Pct Budget Used does not reflect amounts encumbered.

GL NUMBER	DESCRIPTION	2025-26 ORIGINAL BUDGET	2025-26 AMENDED BUDGET	YTD BALANCE 12/31/2025	AVAILABLE BALANCE	% BDGT USED
Fund 226 - Leaf, Brush and Trash Removal						
Revenues						
Dept 000						
226-000-402.00	Current Property Taxes	222,522.00	222,522.00	0.00	222,522.00	0.00
226-000-404.00	Property Taxes - Prior Years	0.00	0.00	391.87	(391.87)	100.00
226-000-445.00	Penalties & Int. on Taxes	25.00	25.00	0.00	25.00	0.00
226-000-573.00	LOCAL COMM STAB SHARE TAX	4,100.00	4,100.00	5,547.13	(1,447.13)	135.30
226-000-665.00	Interest	5,000.00	5,000.00	2,237.41	2,762.59	44.75
Total Dept 000		231,647.00	231,647.00	8,176.41	223,470.59	3.53
TOTAL REVENUES		231,647.00	231,647.00	8,176.41	223,470.59	3.53
Expenditures						
Dept 000						
226-000-702.64	Payroll - Leaf Disposal	31,000.00	31,000.00	25,081.45	5,918.55	80.91
226-000-702.65	Payroll - Brush Disposal	15,000.00	15,000.00	1,591.52	13,408.48	10.61
226-000-703.64	Part-time Leaf Disposal	12,500.00	12,500.00	6,578.14	5,921.86	52.63
226-000-704.64	Overtime - Leaf Disposal	18,000.00	18,000.00	9,244.50	8,755.50	51.36
226-000-704.65	Overtime - Brush Disposal	3,000.00	3,000.00	937.86	2,062.14	31.26
226-000-715.00	Social Security	4,100.00	4,100.00	3,239.34	860.66	79.01
226-000-820.00	Contracted Services	22,000.00	22,000.00	0.00	22,000.00	0.00
226-000-901.00	Advertising	200.00	200.00	328.00	(128.00)	164.00
226-000-941.00	MOTOR POOL VEHICLE RENTAL	80,000.00	80,000.00	57,661.97	22,338.03	72.08
226-000-941.02	MOTOR POOL REPLACEMENT CHARGE	4,803.00	4,803.00	2,000.85	2,802.15	41.66
226-000-941.03	MOTOR POOL OPERATING CHARGE	5,259.00	5,259.00	2,021.65	3,237.35	38.44
226-000-941.05	VEHICLE RENTAL CREDIT	(3,000.00)	(3,000.00)	(529.70)	(2,470.30)	17.66
226-000-955.00	COST ALLOCATION	4,132.00	4,132.00	2,690.50	1,441.50	65.11
226-000-964.00	Refund or Rebates	0.00	0.00	16.98	(16.98)	100.00
Total Dept 000		196,994.00	196,994.00	110,863.06	86,130.94	56.28
TOTAL EXPENDITURES		196,994.00	196,994.00	110,863.06	86,130.94	56.28
Fund 226 - Leaf, Brush and Trash Removal:						
TOTAL REVENUES		231,647.00	231,647.00	8,176.41	223,470.59	3.53
TOTAL EXPENDITURES		196,994.00	196,994.00	110,863.06	86,130.94	56.28
NET OF REVENUES & EXPENDITURES		34,653.00	34,653.00	(102,686.65)	137,339.65	296.33

*NOTE: Available Balance / Pct Budget Used does not reflect amounts encumbered.

GL NUMBER	DESCRIPTION	2025-26 ORIGINAL BUDGET	2025-26 AMENDED BUDGET	YTD BALANCE 12/31/2025	AVAILABLE BALANCE	% BDGT USED
Fund 246 - FEDERAL GRANT FUND-SAFER GRANT						
Revenues						
Dept 336 - Fire						
246-336-505.00	Federal Grant	30,934.00	30,934.00	(8,604.04)	39,538.04	(27.81)
Total Dept 336 - Fire		30,934.00	30,934.00	(8,604.04)	39,538.04	(27.81)
TOTAL REVENUES		30,934.00	30,934.00	(8,604.04)	39,538.04	(27.81)
Expenditures						
Dept 336 - Fire						
246-336-702.00	Payroll	24,071.00	24,071.00	99,247.92	(75,176.92)	412.31
246-336-702.01	Other Fringe Benefits-taxable	1,814.00	1,814.00	3,605.60	(1,791.60)	198.77
246-336-715.00	Social Security	403.00	403.00	1,471.25	(1,068.25)	365.07
246-336-716.00	Hospitalization	4,628.00	4,628.00	6,577.85	(1,949.85)	142.13
246-336-717.00	Life Insurance	18.00	18.00	105.00	(87.00)	583.33
Total Dept 336 - Fire		30,934.00	30,934.00	111,007.62	(80,073.62)	358.85
TOTAL EXPENDITURES		30,934.00	30,934.00	111,007.62	(80,073.62)	358.85
Fund 246 - FEDERAL GRANT FUND-SAFER GRANT:						
TOTAL REVENUES		30,934.00	30,934.00	(8,604.04)	39,538.04	27.81
TOTAL EXPENDITURES		30,934.00	30,934.00	111,007.62	(80,073.62)	358.85
NET OF REVENUES & EXPENDITURES		0.00	0.00	(119,611.66)	119,611.66	100.00

*NOTE: Available Balance / Pct Budget Used does not reflect amounts encumbered.

GL NUMBER	DESCRIPTION	2025-26 ORIGINAL BUDGET	2025-26 AMENDED BUDGET	YTD BALANCE 12/31/2025	AVAILABLE BALANCE	% BDGT USED
Fund 247 - NORTHEAST NEIGHBORHOOD IMPROVEMENT AUTH						
Revenues						
Dept 000						
247-000-402.00	Current Property Taxes	172,218.00	172,218.00	0.00	172,218.00	0.00
247-000-665.00	Interest	4,000.00	4,000.00	43,595.93	(39,595.93)	1,089.90
Total Dept 000		176,218.00	176,218.00	43,595.93	132,622.07	24.74
TOTAL REVENUES		176,218.00	176,218.00	43,595.93	132,622.07	24.74
Expenditures						
Dept 000						
247-000-801.00	Professional Services	65,950.00	67,495.00	600.00	66,895.00	0.89
247-000-805.00	Administrative Costs	500.00	500.00	500.00	0.00	100.00
247-000-955.00	COST ALLOCATION	239.00	239.00	70.00	169.00	29.29
247-000-970.00	Capital Outlay	2,100,000.00	3,308,375.33	1,038,422.65	2,269,952.68	31.39
247-000-994.00	Bond Interest Paid	114,800.00	114,800.00	57,400.00	57,400.00	50.00
Total Dept 000		2,281,489.00	3,491,409.33	1,096,992.65	2,394,416.68	31.42
TOTAL EXPENDITURES		2,281,489.00	3,491,409.33	1,096,992.65	2,394,416.68	31.42
Fund 247 - NORTHEAST NEIGHBORHOOD IMPROVEMENT AUTH:						
TOTAL REVENUES		176,218.00	176,218.00	43,595.93	132,622.07	24.74
TOTAL EXPENDITURES		2,281,489.00	3,491,409.33	1,096,992.65	2,394,416.68	31.42
NET OF REVENUES & EXPENDITURES		(2,105,271.00)	(3,315,191.33)	(1,053,396.72)	(2,261,794.61)	31.77

*NOTE: Available Balance / Pct Budget Used does not reflect amounts encumbered.

GL NUMBER	DESCRIPTION	2025-26 ORIGINAL BUDGET	2025-26 AMENDED BUDGET	YTD BALANCE 12/31/2025	AVAILABLE BALANCE	% BDGT USED
Fund 248 - DOWNTOWN DEVELOPMENT AUTHORITY						
Revenues						
Dept 000						
248-000-402.00	Current Property Taxes	215,313.00	215,313.00	0.00	215,313.00	0.00
248-000-573.00	LOCAL COMM STAB SHARE TAX	35,000.00	35,000.00	48,943.05	(13,943.05)	139.84
248-000-665.00	Interest	5,000.00	5,000.00	6,678.39	(1,678.39)	133.57
248-000-679.16	MISC REVENUE - BLUES FEST	65,000.00	65,000.00	0.00	65,000.00	0.00
Total Dept 000		320,313.00	320,313.00	55,621.44	264,691.56	17.36
TOTAL REVENUES		320,313.00	320,313.00	55,621.44	264,691.56	17.36
Expenditures						
Dept 000						
248-000-702.40	Payroll - Rubbish/Garbage	0.00	0.00	1,064.17	(1,064.17)	100.00
248-000-702.42	Payroll - Parking Structure	0.00	0.00	351.60	(351.60)	100.00
248-000-702.43	Payroll - Sidewalk Snow Removal	0.00	0.00	412.52	(412.52)	100.00
248-000-702.44	Payroll - Flowers	0.00	0.00	1,903.61	(1,903.61)	100.00
248-000-703.00	Part-time Salaries	16,520.00	16,520.00	10,193.58	6,326.42	61.70
248-000-704.42	Overtime - Parking Structure	0.00	0.00	1,778.83	(1,778.83)	100.00
248-000-704.43	Overtime - Sidewalk Snow Removal	0.00	0.00	897.95	(897.95)	100.00
248-000-704.44	Overtime - Flowers	0.00	0.00	179.22	(179.22)	100.00
248-000-715.00	Social Security	0.00	0.00	1,272.60	(1,272.60)	100.00
248-000-755.00	Miscellaneous Supplies	5,000.00	5,000.00	1,878.57	3,121.43	37.57
248-000-755.01	MISC SUPPLIES - DOWNTOWN PLANTERS	2,040.00	2,040.00	137.00	1,903.00	6.72
248-000-757.00	Fuels & Lubricants	200.00	200.00	0.00	200.00	0.00
248-000-777.00	MINOR TOOLS AND EQUIPMENT	300.00	300.00	0.00	300.00	0.00
248-000-801.00	Professional Services	1,000.00	1,000.00	372.12	627.88	37.21
248-000-805.00	Administrative Costs	26,000.00	26,000.00	16,688.35	9,311.65	64.19
248-000-820.00	Contracted Services	23,000.00	23,834.80	30,245.92	(6,411.12)	126.90
248-000-850.00	Communications	720.00	720.00	360.00	360.00	50.00
248-000-941.00	MOTOR POOL VEHICLE RENTAL	6,000.00	6,000.00	4,717.55	1,282.45	78.63
248-000-961.00	COMMUNITY PROMOTIONS	65,000.00	65,000.00	0.00	65,000.00	0.00
248-000-970.00	Capital Outlay	115,200.00	122,000.00	3,400.00	118,600.00	2.79
248-000-990.00	Debt Service	43,772.00	43,772.00	0.00	43,772.00	0.00
248-000-994.00	Bond Interest Paid	12,524.00	12,524.00	0.00	12,524.00	0.00
Total Dept 000		317,276.00	324,910.80	75,853.59	249,057.21	23.35
Dept 719 - DDA Sidewalk						
248-719-941.02	MOTOR POOL REPLACEMENT CHARGE	888.00	888.00	559.60	328.40	63.02
248-719-941.03	MOTOR POOL OPERATING CHARGE	1,753.00	1,753.00	1,347.90	405.10	76.89
248-719-941.05	VEHICLE RENTAL CREDIT	0.00	0.00	(203.04)	203.04	100.00
Total Dept 719 - DDA Sidewalk		2,641.00	2,641.00	1,704.46	936.54	64.54
Dept 729 - Community Development						
248-729-740.00	Operating Supplies	0.00	0.00	211.68	(211.68)	100.00
Total Dept 729 - Community Development		0.00	0.00	211.68	(211.68)	100.00

*NOTE: Available Balance / Pct Budget Used does not reflect amounts encumbered.

GL NUMBER	DESCRIPTION	2025-26 ORIGINAL BUDGET	2025-26 AMENDED BUDGET	YTD BALANCE 12/31/2025	AVAILABLE BALANCE	% BDGT USED
Fund 248 - DOWNTOWN DEVELOPMENT AUTHORITY						
Expenditures						
TOTAL EXPENDITURES		319,917.00	327,551.80	77,769.73	249,782.07	23.74
Fund 248 - DOWNTOWN DEVELOPMENT AUTHORITY:						
TOTAL REVENUES		320,313.00	320,313.00	55,621.44	264,691.56	17.36
TOTAL EXPENDITURES		319,917.00	327,551.80	77,769.73	249,782.07	23.74
NET OF REVENUES & EXPENDITURES		396.00	(7,238.80)	(22,148.29)	14,909.49	305.97

*NOTE: Available Balance / Pct Budget Used does not reflect amounts encumbered.

GL NUMBER	DESCRIPTION	2025-26 ORIGINAL BUDGET	2025-26 AMENDED BUDGET	YTD BALANCE 12/31/2025	AVAILABLE BALANCE	% BDGT USED
Fund 249 - BUILDING INSPECTION FUND						
Revenues						
Dept 000						
249-000-476.00	LICENSES AND PERMITS	0.00	0.00	920.00	(920.00)	100.00
249-000-476.01	PERMITS	253,000.00	253,000.00	161,645.36	91,354.64	63.89
249-000-665.00	Interest	200.00	200.00	2,186.13	(1,986.13)	1,093.07
249-000-679.00-BLUEOVALBP	MISCELLANEOUS REVENUE	1,000,000.00	1,000,000.00	117,911.03	882,088.97	11.79
Total Dept 000		1,253,200.00	1,253,200.00	282,662.52	970,537.48	22.56
TOTAL REVENUES		1,253,200.00	1,253,200.00	282,662.52	970,537.48	22.56
Expenditures						
Dept 371 - Inspection						
249-371-702.00	Payroll	71,420.00	71,420.00	32,736.05	38,683.95	45.84
249-371-702.05	PAYROLL MARIJUANA	0.00	0.00	37.63	(37.63)	100.00
249-371-712.00	WORKERS COMPENSATION	372.00	372.00	0.00	372.00	0.00
249-371-715.00	Social Security	10,279.00	10,279.00	2,418.50	7,860.50	23.53
249-371-716.00	Hospitalization	43,983.00	43,983.00	6,752.19	37,230.81	15.35
249-371-717.00	Life Insurance	210.00	210.00	50.75	159.25	24.17
249-371-718.10	RETIREMENT - D/C	17,698.00	17,698.00	1,815.57	15,882.43	10.26
249-371-727.00	Office Supplies	255.00	255.00	356.08	(101.08)	139.64
249-371-740.00	Operating Supplies	765.00	765.00	0.00	765.00	0.00
249-371-757.00	Fuels & Lubricants	816.00	816.00	0.00	816.00	0.00
249-371-801.00	Professional Services	330.00	330.00	0.00	330.00	0.00
249-371-810.00	Dues & Memberships	375.00	375.00	0.00	375.00	0.00
249-371-812.00	License	500.00	500.00	0.00	500.00	0.00
249-371-820.00	Contracted Services	62,072.00	62,072.00	46,987.50	15,084.50	75.70
249-371-820.00-BLUEOVALBP	Contracted Services	1,000,000.00	1,106,944.44	534,722.20	572,222.24	48.31
249-371-860.00	Transportation & Travel	950.00	950.00	0.00	950.00	0.00
249-371-941.00	MOTOR POOL VEHICLE RENTAL	1,200.00	1,200.00	0.00	1,200.00	0.00
249-371-941.01	TECHNOLOGY INTERNAL SERVICE CHARGE	8,663.00	8,663.00	2,513.75	6,149.25	29.02
249-371-941.03	MOTOR POOL OPERATING CHARGE	3,506.00	3,506.00	1,347.90	2,158.10	38.45
249-371-955.00	COST ALLOCATION	17,785.00	17,785.00	5,250.00	12,535.00	29.52
249-371-958.00	Education & Training	694.00	694.00	0.00	694.00	0.00
Total Dept 371 - Inspection		1,241,873.00	1,348,817.44	634,988.12	713,829.32	47.08
TOTAL EXPENDITURES		1,241,873.00	1,348,817.44	634,988.12	713,829.32	47.08
Fund 249 - BUILDING INSPECTION FUND:						
TOTAL REVENUES		1,253,200.00	1,253,200.00	282,662.52	970,537.48	22.56
TOTAL EXPENDITURES		1,241,873.00	1,348,817.44	634,988.12	713,829.32	47.08
NET OF REVENUES & EXPENDITURES		11,327.00	(95,617.44)	(352,325.60)	256,708.16	368.47

*NOTE: Available Balance / Pct Budget Used does not reflect amounts encumbered.

GL NUMBER	DESCRIPTION	2025-26 ORIGINAL BUDGET	2025-26 AMENDED BUDGET	YTD BALANCE 12/31/2025	AVAILABLE BALANCE	% BDGT USED
Fund 250 - LOCAL DEVELOPMENT FINANCE AUTHORITY FUND						
Revenues						
Dept 000						
250-000-402.00	Current Property Taxes	829,650.00	829,650.00	0.00	829,650.00	0.00
250-000-573.00	LOCAL COMM STAB SHARE TAX	150,000.00	150,000.00	136,336.24	13,663.76	90.89
250-000-665.00	Interest	33,000.00	33,000.00	14,079.22	18,920.78	42.66
Total Dept 000		1,012,650.00	1,012,650.00	150,415.46	862,234.54	14.85
TOTAL REVENUES		1,012,650.00	1,012,650.00	150,415.46	862,234.54	14.85
Expenditures						
Dept 000						
250-000-740.00	Operating Supplies	0.00	0.00	879.99	(879.99)	100.00
250-000-801.00	Professional Services	0.00	90,401.05	4,335.37	86,065.68	4.80
250-000-803.00	Service Fee	500.00	500.00	0.00	500.00	0.00
250-000-805.00	Administrative Costs	160,537.00	160,537.00	66,666.65	93,870.35	41.53
250-000-820.00	Contracted Services	240,500.00	240,500.00	119,030.00	121,470.00	49.49
250-000-990.00	Debt Service	365,000.00	365,000.00	0.00	365,000.00	0.00
250-000-994.00	Bond Interest Paid	219,000.00	219,000.00	109,500.00	109,500.00	50.00
Total Dept 000		985,537.00	1,075,938.05	300,412.01	775,526.04	27.92
TOTAL EXPENDITURES		985,537.00	1,075,938.05	300,412.01	775,526.04	27.92
Fund 250 - LOCAL DEVELOPMENT FINANCE AUTHORITY FUND:						
TOTAL REVENUES		1,012,650.00	1,012,650.00	150,415.46	862,234.54	14.85
TOTAL EXPENDITURES		985,537.00	1,075,938.05	300,412.01	775,526.04	27.92
NET OF REVENUES & EXPENDITURES		27,113.00	(63,288.05)	(149,996.55)	86,708.50	237.01

*NOTE: Available Balance / Pct Budget Used does not reflect amounts encumbered.

GL NUMBER	DESCRIPTION	2025-26 ORIGINAL BUDGET	2025-26 AMENDED BUDGET	YTD BALANCE 12/31/2025	AVAILABLE BALANCE	% BDGT USED
Fund 251 - SOUTH NEIGHBORHOOD IMPROVEMENT AUTHORITY						
Revenues						
Dept 000						
251-000-402.00	Current Property Taxes	65,827.00	65,827.00	0.00	65,827.00	0.00
251-000-665.00	Interest	1,000.00	1,000.00	1,208.19	(208.19)	120.82
Total Dept 000		66,827.00	66,827.00	1,208.19	65,618.81	1.81
TOTAL REVENUES		66,827.00	66,827.00	1,208.19	65,618.81	1.81
Expenditures						
Dept 000						
251-000-805.00	Administrative Costs	500.00	500.00	500.00	0.00	100.00
251-000-955.00	COST ALLOCATION	130.00	130.00	1,633.50	(1,503.50)	1,256.54
251-000-990.00	Debt Service	50,000.00	50,000.00	0.00	50,000.00	0.00
251-000-994.00	Bond Interest Paid	25,160.00	25,160.00	13,005.00	12,155.00	51.69
Total Dept 000		75,790.00	75,790.00	15,138.50	60,651.50	19.97
TOTAL EXPENDITURES		75,790.00	75,790.00	15,138.50	60,651.50	19.97
Fund 251 - SOUTH NEIGHBORHOOD IMPROVEMENT AUTHORITY:						
TOTAL REVENUES		66,827.00	66,827.00	1,208.19	65,618.81	1.81
TOTAL EXPENDITURES		75,790.00	75,790.00	15,138.50	60,651.50	19.97
NET OF REVENUES & EXPENDITURES		(8,963.00)	(8,963.00)	(13,930.31)	4,967.31	155.42

*NOTE: Available Balance / Pct Budget Used does not reflect amounts encumbered.

GL NUMBER	DESCRIPTION	2025-26 ORIGINAL BUDGET	2025-26 AMENDED BUDGET	YTD BALANCE 12/31/2025	AVAILABLE BALANCE	% BDGT USED
Fund 265 - Drug Forfeiture Fund						
Revenues						
Dept 000						
265-000-665.00	Interest	24.00	24.00	11.95	12.05	49.79
Total Dept 000		24.00	24.00	11.95	12.05	49.79
TOTAL REVENUES		24.00	24.00	11.95	12.05	49.79
Fund 265 - Drug Forfeiture Fund:						
TOTAL REVENUES		24.00	24.00	11.95	12.05	49.79
TOTAL EXPENDITURES		0.00	0.00	0.00	0.00	0.00
NET OF REVENUES & EXPENDITURES		24.00	24.00	11.95	12.05	49.79

*NOTE: Available Balance / Pct Budget Used does not reflect amounts encumbered.

GL NUMBER	DESCRIPTION	2025-26 ORIGINAL BUDGET	2025-26 AMENDED BUDGET	YTD BALANCE 12/31/2025	AVAILABLE BALANCE	% BDGT USED
Fund 272 - MH PROCEEDS - SPEC CAPITAL PROJECTS						
Revenues						
Dept 000						
272-000-540.00	State Grants	390,000.00	390,000.00	0.00	390,000.00	0.00
272-000-665.00	Interest	200,000.00	200,000.00	0.00	200,000.00	0.00
272-000-699.00	Transfers From Other Funds	0.00	0.00	7,584,301.94	(7,584,301.94)	100.00
Total Dept 000		590,000.00	590,000.00	7,584,301.94	(6,994,301.94)	1,285.47
TOTAL REVENUES		590,000.00	590,000.00	7,584,301.94	(6,994,301.94)	1,285.47
Expenditures						
Dept 000						
272-000-970.00	Capital Outlay	987,726.00	1,077,726.00	90,000.00	987,726.00	8.35
272-000-995.00	TRANSFER TO OTHER FUNDS	1,500,000.00	1,500,000.00	0.00	1,500,000.00	0.00
Total Dept 000		2,487,726.00	2,577,726.00	90,000.00	2,487,726.00	3.49
TOTAL EXPENDITURES		2,487,726.00	2,577,726.00	90,000.00	2,487,726.00	3.49
Fund 272 - MH PROCEEDS - SPEC CAPITAL PROJECTS:						
TOTAL REVENUES		590,000.00	590,000.00	7,584,301.94	(6,994,301.94)	1,285.47
TOTAL EXPENDITURES		2,487,726.00	2,577,726.00	90,000.00	2,487,726.00	3.49
NET OF REVENUES & EXPENDITURES		(1,897,726.00)	(1,987,726.00)	7,494,301.94	(9,482,027.94)	377.03

*NOTE: Available Balance / Pct Budget Used does not reflect amounts encumbered.

GL NUMBER	DESCRIPTION	2025-26 ORIGINAL BUDGET	2025-26 AMENDED BUDGET	YTD BALANCE 12/31/2025	AVAILABLE BALANCE	% BDGT USED
Fund 286 - FEDERAL GRANT FUNDS - RAP 2.0						
Revenues						
Dept 000						
286-000-665.00	Interest	0.00	0.00	110.76	(110.76)	100.00
286-000-675.00	Contrib. from Other Sources	0.00	0.00	378,072.34	(378,072.34)	100.00
Total Dept 000		0.00	0.00	378,183.10	(378,183.10)	100.00
TOTAL REVENUES		0.00	0.00	378,183.10	(378,183.10)	100.00
Expenditures						
Dept 000						
286-000-740.00	Operating Supplies	0.00	0.00	2,275.50	(2,275.50)	100.00
286-000-820.00	Contracted Services	0.00	0.00	2,937.74	(2,937.74)	100.00
286-000-970.00	Capital Outlay	0.00	2,044,788.03	1,428,554.94	616,233.09	69.86
Total Dept 000		0.00	2,044,788.03	1,433,768.18	611,019.85	70.12
TOTAL EXPENDITURES		0.00	2,044,788.03	1,433,768.18	611,019.85	70.12
Fund 286 - FEDERAL GRANT FUNDS - RAP 2.0:						
TOTAL REVENUES		0.00	0.00	378,183.10	(378,183.10)	100.00
TOTAL EXPENDITURES		0.00	2,044,788.03	1,433,768.18	611,019.85	70.12
NET OF REVENUES & EXPENDITURES		0.00	(2,044,788.03)	(1,055,585.08)	(989,202.95)	51.62

*NOTE: Available Balance / Pct Budget Used does not reflect amounts encumbered.

GL NUMBER	DESCRIPTION	2025-26 ORIGINAL BUDGET	2025-26 AMENDED BUDGET	YTD BALANCE 12/31/2025	AVAILABLE BALANCE	% BDGT USED
Fund 287 - AMERICAN RESCUE PLAN ACT						
Expenditures						
Dept 000						
287-000-970.00	Capital Outlay	0.00	19,251.88	0.00	19,251.88	0.00
287-000-972.00	SHARE OF CAPITAL PURCHASED BY OTHER FUND	0.00	16,000.00	0.00	16,000.00	0.00
Total Dept 000		0.00	35,251.88	0.00	35,251.88	0.00
TOTAL EXPENDITURES		0.00	35,251.88	0.00	35,251.88	0.00
Fund 287 - AMERICAN RESCUE PLAN ACT:						
TOTAL REVENUES		0.00	0.00	0.00	0.00	0.00
TOTAL EXPENDITURES		0.00	35,251.88	0.00	35,251.88	0.00
NET OF REVENUES & EXPENDITURES		0.00	(35,251.88)	0.00	(35,251.88)	0.00

*NOTE: Available Balance / Pct Budget Used does not reflect amounts encumbered.

GL NUMBER	DESCRIPTION	2025-26 ORIGINAL BUDGET	2025-26 AMENDED BUDGET	YTD BALANCE 12/31/2025	AVAILABLE BALANCE	% BDGT USED
Fund 288 - TRANSPORTATION SYSTEM FUND						
Revenues						
Dept 000						
288-000-613.00	PASSENGER FARES	0.00	0.00	4,575.67	(4,575.67)	100.00
288-000-665.00	Interest	0.00	0.00	1.85	(1.85)	100.00
Total Dept 000		0.00	0.00	4,577.52	(4,577.52)	100.00
TOTAL REVENUES		0.00	0.00	4,577.52	(4,577.52)	100.00
Expenditures						
Dept 596 - DART						
288-596-702.81	ADMIN HOURS	0.00	0.00	1,061.00	(1,061.00)	100.00
288-596-703.00	Part-time Salaries	0.00	0.00	21,035.46	(21,035.46)	100.00
288-596-703.82	PART-TIME DISPATCH	0.00	0.00	6,413.09	(6,413.09)	100.00
288-596-715.00	Social Security	0.00	0.00	2,180.96	(2,180.96)	100.00
288-596-727.00	Office Supplies	0.00	0.00	92.74	(92.74)	100.00
288-596-757.00	Fuels & Lubricants	0.00	0.00	1,852.58	(1,852.58)	100.00
288-596-806.00	MEDICAL SERVICES	0.00	0.00	800.00	(800.00)	100.00
288-596-850.00	Communications	0.00	0.00	38.30	(38.30)	100.00
288-596-932.00	Vehicle Maintenance	0.00	0.00	105.14	(105.14)	100.00
Total Dept 596 - DART		0.00	0.00	33,579.27	(33,579.27)	100.00
TOTAL EXPENDITURES		0.00	0.00	33,579.27	(33,579.27)	100.00
Fund 288 - TRANSPORTATION SYSTEM FUND:						
TOTAL REVENUES		0.00	0.00	4,577.52	(4,577.52)	100.00
TOTAL EXPENDITURES		0.00	0.00	33,579.27	(33,579.27)	100.00
NET OF REVENUES & EXPENDITURES		0.00	0.00	(29,001.75)	29,001.75	100.00

*NOTE: Available Balance / Pct Budget Used does not reflect amounts encumbered.

GL NUMBER	DESCRIPTION	2025-26 ORIGINAL BUDGET	2025-26 AMENDED BUDGET	YTD BALANCE 12/31/2025	AVAILABLE BALANCE	% BDGT USED
Fund 295 - Airport						
Revenues						
Dept 000						
295-000-640.00	Charges for Service - Fuel	88,000.00	88,000.00	39,842.33	48,157.67	45.28
295-000-667.00	Rents	30,000.00	30,000.00	14,934.20	15,065.80	49.78
295-000-699.01	Contributions - General Fund	60,000.00	60,000.00	0.00	60,000.00	0.00
Total Dept 000		178,000.00	178,000.00	54,776.53	123,223.47	30.77
TOTAL REVENUES		178,000.00	178,000.00	54,776.53	123,223.47	30.77
Expenditures						
Dept 595 - Airport						
295-595-702.00	Payroll	7,764.00	7,764.00	3,762.61	4,001.39	48.46
295-595-703.00	Part-time Salaries	30,109.00	30,109.00	14,259.90	15,849.10	47.36
295-595-712.00	WORKERS COMPENSATION	15.00	15.00	0.00	15.00	0.00
295-595-715.00	Social Security	574.00	574.00	1,365.24	(791.24)	237.85
295-595-716.00	Hospitalization	2,174.00	2,174.00	1,006.62	1,167.38	46.30
295-595-717.00	Life Insurance	13.00	13.00	5.10	7.90	39.23
295-595-718.10	RETIREMENT - D/C	751.00	751.00	211.14	539.86	28.11
295-595-740.00	Operating Supplies	2,000.00	2,000.00	11.99	1,988.01	0.60
295-595-757.00	Fuels & Lubricants	76,000.00	76,000.00	54,195.19	21,804.81	71.31
295-595-805.00	Administrative Costs	3,500.00	3,500.00	1,546.63	1,953.37	44.19
295-595-812.00	License	50.00	50.00	50.00	0.00	100.00
295-595-820.00	Contracted Services	16,000.00	16,000.00	16,082.23	(82.23)	100.51
295-595-825.00	Insurance	10,000.00	10,000.00	3,869.00	6,131.00	38.69
295-595-850.00	Communications	2,500.00	2,500.00	931.19	1,568.81	37.25
295-595-860.00	Transportation & Travel	150.00	150.00	0.00	150.00	0.00
295-595-921.00	Utilities - Gas	2,000.00	2,000.00	276.13	1,723.87	13.81
295-595-922.00	Utilities-Elec, Water, Sewer	6,400.00	6,400.00	3,284.02	3,115.98	51.31
295-595-930.00	Equipment Maintenance	5,928.00	5,928.00	3,669.78	2,258.22	61.91
295-595-931.00	Maintenance of Building	5,000.00	5,000.00	750.67	4,249.33	15.01
295-595-941.00	MOTOR POOL VEHICLE RENTAL	0.00	0.00	640.07	(640.07)	100.00
295-595-941.01	TECHNOLOGY INTERNAL SERVICE CHARGE	3,465.00	3,465.00	1,491.65	1,973.35	43.05
295-595-955.00	COST ALLOCATION	3,545.00	3,545.00	2,163.50	1,381.50	61.03
Total Dept 595 - Airport		177,938.00	177,938.00	109,572.66	68,365.34	61.58
TOTAL EXPENDITURES		177,938.00	177,938.00	109,572.66	68,365.34	61.58
Fund 295 - Airport:						
TOTAL REVENUES		178,000.00	178,000.00	54,776.53	123,223.47	30.77
TOTAL EXPENDITURES		177,938.00	177,938.00	109,572.66	68,365.34	61.58
NET OF REVENUES & EXPENDITURES		62.00	62.00	(54,796.13)	54,858.13	88,380.85

PERIOD ENDING 12/31/2025

*NOTE: Available Balance / Pct Budget Used does not reflect amounts encumbered.

GL NUMBER	DESCRIPTION	2025-26 ORIGINAL BUDGET	2025-26 AMENDED BUDGET	YTD BALANCE 12/31/2025	AVAILABLE BALANCE	% BDGT USED
Fund 297 - FEDERAL GRANT FUNDS-CDBG CAHILL						
Revenues						
Dept 000						
297-000-522.00	CDBG FEDERAL GRANT REVENUES	0.00	0.00	4,143.75	(4,143.75)	100.00
297-000-665.00	Interest	0.00	0.00	25.08	(25.08)	100.00
Total Dept 000		0.00	0.00	4,168.83	(4,168.83)	100.00
TOTAL REVENUES		0.00	0.00	4,168.83	(4,168.83)	100.00
Expenditures						
Dept 694 - CDBG						
297-694-820.00	Contracted Services	0.00	0.00	4,143.75	(4,143.75)	100.00
Total Dept 694 - CDBG		0.00	0.00	4,143.75	(4,143.75)	100.00
TOTAL EXPENDITURES		0.00	0.00	4,143.75	(4,143.75)	100.00
Fund 297 - FEDERAL GRANT FUNDS-CDBG CAHILL:						
TOTAL REVENUES		0.00	0.00	4,168.83	(4,168.83)	100.00
TOTAL EXPENDITURES		0.00	0.00	4,143.75	(4,143.75)	100.00
NET OF REVENUES & EXPENDITURES		0.00	0.00	25.08	(25.08)	100.00

*NOTE: Available Balance / Pct Budget Used does not reflect amounts encumbered.

GL NUMBER	DESCRIPTION	2025-26 ORIGINAL BUDGET	2025-26 AMENDED BUDGET	YTD BALANCE 12/31/2025	AVAILABLE BALANCE	% BDGT USED
Fund 298 - FEDERAL GRANT FUNDS- RAP PROGRAM						
Expenditures						
Dept 000						
298-000-820.00	Contracted Services	0.00	7,680.03	0.00	7,680.03	0.00
Total Dept 000		0.00	7,680.03	0.00	7,680.03	0.00
TOTAL EXPENDITURES		0.00	7,680.03	0.00	7,680.03	0.00
Fund 298 - FEDERAL GRANT FUNDS- RAP PROGRAM:						
TOTAL REVENUES		0.00	0.00	0.00	0.00	0.00
TOTAL EXPENDITURES		0.00	7,680.03	0.00	7,680.03	0.00
NET OF REVENUES & EXPENDITURES		0.00	(7,680.03)	0.00	(7,680.03)	0.00

*NOTE: Available Balance / Pct Budget Used does not reflect amounts encumbered.

GL NUMBER	DESCRIPTION	2025-26 ORIGINAL BUDGET	2025-26 AMENDED BUDGET	YTD BALANCE 12/31/2025	AVAILABLE BALANCE	% BDGT USED
Fund 301 - Capital Improvement Bond Fund						
Revenues						
Dept 000						
301-000-402.00	Current Property Taxes	668,476.00	668,476.00	0.00	668,476.00	0.00
301-000-404.00	Property Taxes - Prior Years	0.00	0.00	1,062.54	(1,062.54)	100.00
301-000-573.00	LOCAL COMM STAB SHARE TAX	20,000.00	20,000.00	24,552.99	(4,552.99)	122.76
301-000-665.00	Interest	6,000.00	6,000.00	8,441.04	(2,441.04)	140.68
Total Dept 000		694,476.00	694,476.00	34,056.57	660,419.43	4.90
TOTAL REVENUES		694,476.00	694,476.00	34,056.57	660,419.43	4.90
Expenditures						
Dept 000						
301-000-805.00	Administrative Costs	500.00	500.00	500.00	0.00	100.00
301-000-964.00	Refund or Rebates	0.00	0.00	46.06	(46.06)	100.00
301-000-990.00	Debt Service	460,000.00	460,000.00	0.00	460,000.00	0.00
301-000-994.00	Bond Interest Paid	40,974.00	40,974.00	20,486.88	20,487.12	50.00
Total Dept 000		501,474.00	501,474.00	21,032.94	480,441.06	4.19
TOTAL EXPENDITURES		501,474.00	501,474.00	21,032.94	480,441.06	4.19
Fund 301 - Capital Improvement Bond Fund:						
TOTAL REVENUES		694,476.00	694,476.00	34,056.57	660,419.43	4.90
TOTAL EXPENDITURES		501,474.00	501,474.00	21,032.94	480,441.06	4.19
NET OF REVENUES & EXPENDITURES		193,002.00	193,002.00	13,023.63	179,978.37	6.75

*NOTE: Available Balance / Pct Budget Used does not reflect amounts encumbered.

GL NUMBER	DESCRIPTION	2025-26 ORIGINAL BUDGET	2025-26 AMENDED BUDGET	YTD BALANCE 12/31/2025	AVAILABLE BALANCE	% BDGT USED
Fund 404 - Special Projects Fund						
Revenues						
Dept 000						
404-000-665.00	Interest	0.00	0.00	5,709.68	(5,709.68)	100.00
404-000-675.05	Contributions - Police Train.	0.00	0.00	2,724.80	(2,724.80)	100.00
404-000-675.07	CONTRIBUTIONS - FIRE SFTY AND EDUCATION	0.00	0.00	500.00	(500.00)	100.00
404-000-675.29	POLICE GRANTS	0.00	0.00	550.00	(550.00)	100.00
Total Dept 000		0.00	0.00	9,484.48	(9,484.48)	100.00
TOTAL REVENUES		0.00	0.00	9,484.48	(9,484.48)	100.00
Expenditures						
Dept 000						
404-000-955.04	Miscellaneous - C.O.P.	0.00	0.00	280.63	(280.63)	100.00
404-000-955.07	MISCELLANEOUS - FIRE SFTY AND EDUCATION	0.00	0.00	300.36	(300.36)	100.00
404-000-955.11	Miscellaneous- Fountain Repair	0.00	26,340.00	44,892.00	(18,552.00)	170.43
404-000-955.19	MISC - ALLCOTT PARK	0.00	2,360.77	2,360.77	0.00	100.00
404-000-955.29	POLICE GRANTS	0.00	0.00	250.00	(250.00)	100.00
404-000-955.40	MISC - BROOKS NATURE	0.00	0.00	1,300.00	(1,300.00)	100.00
404-000-955.46	MISC - ATHLETIC FIELD EXPANSION	0.00	4,152.04	0.00	4,152.04	0.00
Total Dept 000		0.00	32,852.81	49,383.76	(16,530.95)	150.32
TOTAL EXPENDITURES		0.00	32,852.81	49,383.76	(16,530.95)	150.32
Fund 404 - Special Projects Fund:						
TOTAL REVENUES		0.00	0.00	9,484.48	(9,484.48)	100.00
TOTAL EXPENDITURES		0.00	32,852.81	49,383.76	(16,530.95)	150.32
NET OF REVENUES & EXPENDITURES		0.00	(32,852.81)	(39,899.28)	7,046.47	121.45

*NOTE: Available Balance / Pct Budget Used does not reflect amounts encumbered.

GL NUMBER	DESCRIPTION	2025-26 ORIGINAL BUDGET	2025-26 AMENDED BUDGET	YTD BALANCE 12/31/2025	AVAILABLE BALANCE	% BDGT USED
Fund 469 - Building Authority Const. Fund						
Expenditures						
Dept 000						
469-000-995.00	Transfers to Other Funds	0.00	0.00	50.47	(50.47)	100.00
Total Dept 000		0.00	0.00	50.47	(50.47)	100.00
TOTAL EXPENDITURES		0.00	0.00	50.47	(50.47)	100.00
Fund 469 - Building Authority Const. Fund:						
TOTAL REVENUES		0.00	0.00	0.00	0.00	0.00
TOTAL EXPENDITURES		0.00	0.00	50.47	(50.47)	100.00
NET OF REVENUES & EXPENDITURES		0.00	0.00	(50.47)	50.47	100.00

*NOTE: Available Balance / Pct Budget Used does not reflect amounts encumbered.

GL NUMBER	DESCRIPTION	2025-26 ORIGINAL BUDGET	2025-26 AMENDED BUDGET	YTD BALANCE 12/31/2025	AVAILABLE BALANCE	% BDGT USED
Fund 536 - Marshall House Fund						
Revenues						
Dept 000						
536-000-665.00	Interest	0.00	0.00	132,064.16	(132,064.16)	100.00
Total Dept 000		0.00	0.00	132,064.16	(132,064.16)	100.00
TOTAL REVENUES		0.00	0.00	132,064.16	(132,064.16)	100.00
Expenditures						
Dept 692 - Marshall House						
536-692-820.00	Contracted Services	0.00	50,591.81	0.00	50,591.81	0.00
536-692-995.00	Transfers to Other Funds	0.00	0.00	7,584,301.94	(7,584,301.94)	100.00
Total Dept 692 - Marshall House		0.00	50,591.81	7,584,301.94	(7,533,710.13)	.4,991.17
TOTAL EXPENDITURES		0.00	50,591.81	7,584,301.94	(7,533,710.13)	.4,991.17
Fund 536 - Marshall House Fund:						
TOTAL REVENUES		0.00	0.00	132,064.16	(132,064.16)	100.00
TOTAL EXPENDITURES		0.00	50,591.81	7,584,301.94	(7,533,710.13)	.4,991.17
NET OF REVENUES & EXPENDITURES		0.00	(50,591.81)	(7,452,237.78)	7,401,645.97	.4,730.13

*NOTE: Available Balance / Pct Budget Used does not reflect amounts encumbered.

GL NUMBER	DESCRIPTION	2025-26 ORIGINAL BUDGET	2025-26 AMENDED BUDGET	YTD BALANCE 12/31/2025	AVAILABLE BALANCE	% BDGT USED
Fund 570 - FIBER TO THE PREMISE						
Revenues						
Dept 000						
570-000-636.00	Residential Sales	1,200,000.00	1,200,000.00	708,592.92	491,407.08	59.05
570-000-638.00	STATIC IP	0.00	0.00	70.00	(70.00)	100.00
570-000-644.00	Commercial Sales	325,000.00	325,000.00	232,893.61	92,106.39	71.66
570-000-665.00	Interest	15,000.00	15,000.00	15,501.58	(501.58)	103.34
570-000-678.00	PENALTIES INCOME	38,000.00	38,000.00	18,100.00	19,900.00	47.63
570-000-679.00	MISCELLANEOUS REVENUE	0.00	0.00	12,105.26	(12,105.26)	100.00
Total Dept 000		1,578,000.00	1,578,000.00	987,263.37	590,736.63	62.56
TOTAL REVENUES		1,578,000.00	1,578,000.00	987,263.37	590,736.63	62.56
Expenditures						
Dept 580 - FIBER TO THE PREMISE						
570-580-702.00	Payroll	260,925.00	260,925.00	107,123.32	153,801.68	41.06
570-580-702.01	Other Fringe Benefits-taxable	500.00	500.00	3,499.97	(2,999.97)	699.99
570-580-703.00	Part-time Salaries	57,165.00	57,165.00	26,757.88	30,407.12	46.81
570-580-704.00	Overtime Salaries	0.00	0.00	3,960.71	(3,960.71)	100.00
570-580-712.00	WORKERS COMPENSATION	704.00	704.00	0.00	704.00	0.00
570-580-715.00	Social Security	19,999.00	19,999.00	10,474.04	9,524.96	52.37
570-580-716.00	Hospitalization	51,137.00	51,137.00	22,807.19	28,329.81	44.60
570-580-717.00	Life Insurance	328.00	328.00	150.50	177.50	45.88
570-580-718.10	RETIREMENT - D/C	26,465.00	26,465.00	6,548.22	19,916.78	24.74
570-580-727.00	Office Supplies	800.00	800.00	317.87	482.13	39.73
570-580-740.00	Operating Supplies	3,000.00	3,000.00	2,046.54	953.46	68.22
570-580-741.00	Uniforms	3,100.00	3,100.00	1,813.19	1,286.81	58.49
570-580-757.00	Fuels & Lubricants	3,500.00	3,500.00	2,018.35	1,481.65	57.67
570-580-761.00	Safety Supplies	500.00	500.00	683.83	(183.83)	136.77
570-580-777.00	MINOR TOOLS AND EQUIPMENT	4,500.00	4,500.00	692.89	3,807.11	15.40
570-580-801.00	Professional Services	7,500.00	8,666.00	1,069.25	7,596.75	12.34
570-580-805.00	Administrative Costs	1,000.00	1,000.00	288.05	711.95	28.81
570-580-820.00	Contracted Services	459,200.00	574,910.72	223,573.77	351,336.95	38.89
570-580-825.00	Insurance	12,000.00	12,000.00	0.00	12,000.00	0.00
570-580-850.00	Communications	2,500.00	2,500.00	960.60	1,539.40	38.42
570-580-860.00	Transportation & Travel	500.00	500.00	0.00	500.00	0.00
570-580-901.00	Advertising	5,000.00	5,000.00	78.08	4,921.92	1.56
570-580-922.00	Utilities-Elec, Water, Sewer	18,000.00	18,000.00	8,003.77	9,996.23	44.47
570-580-930.00	Equipment Maintenance	5,000.00	8,233.00	66.95	8,166.05	0.81
570-580-932.00	Vehicle Maintenance	5,000.00	5,000.00	3,485.09	1,514.91	69.70
570-580-940.00	Rentals	18,000.00	18,000.00	8,727.00	9,273.00	48.48
570-580-941.01	TECHNOLOGY INTERNAL SERVICE CHARGE	13,860.00	13,860.00	5,622.90	8,237.10	40.57
570-580-955.00	COST ALLOCATION	17,982.00	17,982.00	12,861.00	5,121.00	71.52
570-580-958.00	Education & Training	5,000.00	5,000.00	3,323.46	1,676.54	66.47
570-580-963.00	INSTALLATION OF EQUIPMENT COST	20,000.00	20,000.00	23,414.89	(3,414.89)	117.07
570-580-968.00	Depreciation	0.00	0.00	58,333.35	(58,333.35)	100.00
570-580-969.00	Contingency	150,000.00	150,000.00	0.00	150,000.00	0.00
570-580-970.00	Capital Outlay	215,000.00	215,000.00	28,338.42	186,661.58	13.18
570-580-994.00	NOTE INTEREST	61,962.00	61,962.00	0.00	61,962.00	0.00
Total Dept 580 - FIBER TO THE PREMISE		1,450,127.00	1,570,236.72	567,041.08	1,003,195.64	36.11

*NOTE: Available Balance / Pct Budget Used does not reflect amounts encumbered.

GL NUMBER	DESCRIPTION	2025-26 ORIGINAL BUDGET	2025-26 AMENDED BUDGET	YTD BALANCE 12/31/2025	AVAILABLE BALANCE	% BDGT USED
Fund 570 - FIBER TO THE PREMISE						
Expenditures						
TOTAL EXPENDITURES		1,450,127.00	1,570,236.72	567,041.08	1,003,195.64	36.11
Fund 570 - FIBER TO THE PREMISE:						
TOTAL REVENUES		1,578,000.00	1,578,000.00	987,263.37	590,736.63	62.56
TOTAL EXPENDITURES		1,450,127.00	1,570,236.72	567,041.08	1,003,195.64	36.11
NET OF REVENUES & EXPENDITURES		127,873.00	7,763.28	420,222.29	(412,459.01)	5,412.95

*NOTE: Available Balance / Pct Budget Used does not reflect amounts encumbered.

GL NUMBER	DESCRIPTION	2025-26 ORIGINAL BUDGET	2025-26 AMENDED BUDGET	YTD BALANCE 12/31/2025	AVAILABLE BALANCE	% BDGT USED
Fund 582 - Electric Fund						
Revenues						
Dept 000						
582-000-445.00	Penalties & Int. on Taxes	100.00	100.00	0.00	100.00	0.00
582-000-476.00	Licenses and Permits	250.00	250.00	0.00	250.00	0.00
582-000-602.00	NSF Revenue	5,000.00	5,000.00	5,920.00	(920.00)	118.40
582-000-607.00	Charges for Services - Fees	60,000.00	60,000.00	22,378.24	37,621.76	37.30
582-000-632.00	CHARGE POINT SALES	1,500.00	1,500.00	809.86	690.14	53.99
582-000-636.00	Residential Sales	4,363,972.00	4,363,972.00	2,520,142.31	1,843,829.69	57.75
582-000-642.03	SALES TO CITY GOVERNMENT	578,000.00	578,000.00	360,897.24	217,102.76	62.44
582-000-644.00	Commercial Sales	4,600,000.00	4,600,000.00	2,661,719.02	1,938,280.98	57.86
582-000-644.01	COMMERCIAL SALES - MMMF	3,876,062.00	3,876,062.00	2,314,588.20	1,561,473.80	59.71
582-000-645.00	Industrial Sales	4,313,123.00	4,313,123.00	2,163,974.52	2,149,148.48	50.17
582-000-646.00	Public Str. & Hwy. Lighting	56,156.00	56,156.00	27,853.65	28,302.35	49.60
582-000-647.00	Security & Resort Lighting	54,000.00	54,000.00	25,425.00	28,575.00	47.08
582-000-665.00	Interest	120,000.00	120,000.00	79,615.59	40,384.41	66.35
582-000-667.00	Rents	6,401.00	6,401.00	20,349.00	(13,948.00)	317.90
582-000-673.00	Sales of Fixed Assets	0.00	0.00	3,501.00	(3,501.00)	100.00
582-000-678.00	PENALTIES INCOME	75,000.00	75,000.00	58,531.28	16,468.72	78.04
582-000-679.00	MISCELLANEOUS REVENUE	101,281.00	101,281.00	54,443.02	46,837.98	53.75
582-000-693.00	GAIN\LOSS- SALES OF ASSETS	0.00	0.00	(67,713.70)	67,713.70	100.00
Total Dept 000		18,210,845.00	18,210,845.00	10,252,434.23	7,958,410.77	56.30
TOTAL REVENUES		18,210,845.00	18,210,845.00	10,252,434.23	7,958,410.77	56.30
Expenditures						
Dept 572 - Administration						
582-572-702.00	Payroll	367,102.00	367,102.00	118,118.92	248,983.08	32.18
582-572-702.01	Other Fringe Benefits-taxable	1,660.00	1,660.00	1,399.99	260.01	84.34
582-572-703.00	Part-time Salaries	5,000.00	5,000.00	0.00	5,000.00	0.00
582-572-704.00	Overtime Salaries	0.00	0.00	76.47	(76.47)	100.00
582-572-712.00	WORKERS COMPENSATION	211.00	211.00	0.00	211.00	0.00
582-572-715.00	Social Security	14,823.00	14,823.00	8,715.62	6,107.38	58.80
582-572-716.00	Hospitalization	33,166.00	33,166.00	40,838.66	(7,672.66)	123.13
582-572-717.00	Life Insurance	235.00	235.00	119.00	116.00	50.64
582-572-718.00	RETIREMENT - D/B	419,221.00	419,221.00	162,828.45	256,392.55	38.84
582-572-718.01	Retiree Health Insurance	155,078.00	155,078.00	32,757.89	122,320.11	21.12
582-572-718.10	RETIREMENT - D/C	11,946.00	11,946.00	5,620.86	6,325.14	47.05
582-572-727.00	Office Supplies	4,000.00	4,000.00	891.72	3,108.28	22.29
582-572-727.02	Postage and Shipping	18,500.00	18,500.00	8,871.15	9,628.85	47.95
582-572-740.00	Operating Supplies	1,000.00	1,000.00	13.95	986.05	1.40
582-572-755.00	Miscellaneous Supplies	250.00	250.00	0.00	250.00	0.00
582-572-801.00	Professional Services	67,000.00	71,459.00	56,338.25	15,120.75	78.84
582-572-803.00	Service Fee	250.00	250.00	0.00	250.00	0.00
582-572-804.00	BANK FEES	2,500.00	2,500.00	577.40	1,922.60	23.10
582-572-805.00	Administrative Costs	5,000.00	5,000.00	3,948.41	1,051.59	78.97
582-572-806.00	MEDICAL SERVICES	250.00	250.00	260.00	(10.00)	104.00
582-572-810.00	Dues & Memberships	19,500.00	19,500.00	600.00	18,900.00	3.08
582-572-813.00	Energy Optimization	50,000.00	50,000.00	7,310.79	42,689.21	14.62
582-572-820.00	Contracted Services	25,000.00	25,000.00	17,282.75	7,717.25	69.13
582-572-825.00	Insurance	120,000.00	120,000.00	1,303.00	118,697.00	1.09
582-572-850.00	Communications	400.00	400.00	0.00	400.00	0.00
582-572-860.00	Transportation & Travel	4,000.00	4,000.00	1,540.73	2,459.27	38.52

*NOTE: Available Balance / Pct Budget Used does not reflect amounts encumbered.

GL NUMBER	DESCRIPTION	2025-26 ORIGINAL BUDGET	2025-26 AMENDED BUDGET	YTD BALANCE 12/31/2025	AVAILABLE BALANCE	% BDGT USED
Fund 582 - Electric Fund						
Expenditures						
582-572-901.00	Advertising	1,000.00	1,000.00	829.08	170.92	82.91
582-572-930.00	Equipment Maintenance	500.00	500.00	243.75	256.25	48.75
582-572-941.01	TECHNOLOGY INTERNAL SERVICE CHARGE	13,860.00	13,860.00	1,567.90	12,292.10	11.31
582-572-942.00	RENT-ROW	473,869.00	473,869.00	196,670.85	277,198.15	41.50
582-572-955.00	COST ALLOCATION	296,799.00	296,799.00	159,331.00	137,468.00	53.68
582-572-956.00	Bad Debt Expense	1,500.00	1,500.00	0.00	1,500.00	0.00
582-572-958.00	Education & Training	3,500.00	3,500.00	1,183.86	2,316.14	33.82
582-572-968.00	Depreciation	0.00	0.00	12,083.35	(12,083.35)	100.00
582-572-994.00	Bond Interest Paid	142,800.00	142,800.00	71,400.00	71,400.00	50.00
Total Dept 572 - Administration		2,259,920.00	2,264,379.00	912,723.80	1,351,655.20	40.31
Dept 576 - Powerhouse						
582-576-703.00	Part-time Salaries	25,000.00	25,000.00	7,238.32	17,761.68	28.95
582-576-704.00	Overtime Salaries	20,000.00	20,000.00	13,968.44	6,031.56	69.84
582-576-704.04	Overtime- Electrical Apparatus	0.00	0.00	167.85	(167.85)	100.00
582-576-705.00	Station Labor	595,467.00	595,467.00	188,508.21	406,958.79	31.66
582-576-705.01	Other Fringe Benefits-taxable	29,931.00	29,931.00	19,540.37	10,390.63	65.28
582-576-708.01	LABOR - STRUCTURE IMP. & MAINT	0.00	0.00	23,367.09	(23,367.09)	100.00
582-576-708.03	LABOR - DIESELS & GENERATORS	0.00	0.00	23,838.67	(23,838.67)	100.00
582-576-708.04	LABOR - ELECTRICAL APPARATUS	0.00	0.00	11,072.20	(11,072.20)	100.00
582-576-708.24	LABOR - DAM & WATERWAYS	0.00	0.00	3,997.79	(3,997.79)	100.00
582-576-708.25	LABOR - HYDRO	0.00	0.00	6,313.26	(6,313.26)	100.00
582-576-712.00	WORKERS COMPENSATION	2,851.00	2,851.00	0.00	2,851.00	0.00
582-576-715.00	Social Security	34,455.00	34,455.00	22,001.55	12,453.45	63.86
582-576-716.00	Hospitalization	76,950.00	76,950.00	38,787.30	38,162.70	50.41
582-576-717.00	Life Insurance	336.00	336.00	182.00	154.00	54.17
582-576-718.00	RETIREMENT - D/B	52,744.00	52,744.00	24,948.85	27,795.15	47.30
582-576-718.10	RETIREMENT - D/C	20,990.00	20,990.00	9,238.12	11,751.88	44.01
582-576-727.02	Postage and Shipping	250.00	250.00	0.00	250.00	0.00
582-576-738.00	Purchase Power - MSCPA	9,872,105.00	9,872,105.00	5,737,064.32	4,135,040.68	58.11
582-576-740.00	Operating Supplies	5,000.00	5,000.00	2,748.61	2,251.39	54.97
582-576-741.00	Uniforms	5,000.00	5,000.00	6,848.44	(1,848.44)	136.97
582-576-750.00	Diesel Fuel - Oil	5,000.00	5,000.00	4.24	4,995.76	0.08
582-576-751.00	Diesel Fuel - Gas	25,000.00	25,000.00	2,097.08	22,902.92	8.39
582-576-752.00	Lubricants	5,000.00	5,000.00	948.20	4,051.80	18.96
582-576-755.00	Miscellaneous Supplies	500.00	500.00	142.21	357.79	28.44
582-576-757.00	Fuels & Lubricants	15,000.00	15,000.00	828.52	14,171.48	5.52
582-576-761.00	Safety Supplies	4,500.00	4,500.00	943.69	3,556.31	20.97
582-576-776.00	Building Maintenance Supplies	5,500.00	5,500.00	5,644.22	(144.22)	102.62
582-576-777.00	MINOR TOOLS AND EQUIPMENT	3,500.00	3,500.00	478.03	3,021.97	13.66
582-576-801.00	Professional Services	92,677.00	102,674.57	2,073.59	100,600.98	2.02
582-576-806.00	MEDICAL SERVICES	250.00	250.00	0.00	250.00	0.00
582-576-810.00	Dues & Memberships	515.00	515.00	0.00	515.00	0.00
582-576-820.00	Contracted Services	37,132.00	40,587.00	19,215.18	21,371.82	47.34
582-576-832.00	State Emmission Fee	4,635.00	4,635.00	150.00	4,485.00	3.24
582-576-850.00	Communications	2,500.00	2,500.00	838.48	1,661.52	33.54
582-576-860.00	Transportation & Travel	2,000.00	2,000.00	80.00	1,920.00	4.00
582-576-921.00	Utilities - Gas	15,000.00	15,000.00	28,869.76	(13,869.76)	192.47
582-576-930.00	Equipment Maintenance	12,000.00	12,000.00	1,524.39	10,475.61	12.70
582-576-932.00	Vehicle Maintenance	4,000.00	4,000.00	2,834.55	1,165.45	70.86
582-576-934.01	MAINTENANCE - STRUCTURES & IMP	2,000.00	2,000.00	1,785.64	214.36	89.28
582-576-934.02	MAINT. - FUEL OIL TANKS	1,000.00	1,000.00	5,487.43	(4,487.43)	548.74

*NOTE: Available Balance / Pct Budget Used does not reflect amounts encumbered.

GL NUMBER	DESCRIPTION	2025-26 ORIGINAL BUDGET	2025-26 AMENDED BUDGET	YTD BALANCE 12/31/2025	AVAILABLE BALANCE	% BDGT USED
Fund 582 - Electric Fund						
Expenditures						
582-576-934.03	MAINT.- DIESELS & GENERATOR	15,000.00	15,000.00	3,031.65	11,968.35	20.21
582-576-934.04	MAINT. - ELECTRICAL APPARATUS	25,000.00	28,330.00	0.00	28,330.00	0.00
582-576-934.24	MAINTENANCE - DAM & WATERWAYS	2,500.00	15,500.00	3,250.65	12,249.35	20.97
582-576-934.25	MAINTENANCE - HYDRO	12,500.00	12,500.00	48.98	12,451.02	0.39
582-576-934.31	MAINT. - CAT GENERATORS	250.00	250.00	0.00	250.00	0.00
582-576-941.00	MOTOR POOL VEHICLE RENTAL	250.00	250.00	0.00	250.00	0.00
582-576-941.01	TECHNOLOGY INTERNAL SERVICE CHARGE	10,395.00	10,395.00	2,983.75	7,411.25	28.70
582-576-958.00	Education & Training	16,000.00	16,000.00	7,340.00	8,660.00	45.88
582-576-968.00	Depreciation	0.00	0.00	68,750.00	(68,750.00)	100.00
Total Dept 576 - Powerhouse		11,060,683.00	11,090,465.57	6,299,181.63	4,791,283.94	56.80
Dept 577 - Line Distribution						
582-577-702.00	Payroll	0.00	0.00	350.63	(350.63)	100.00
582-577-703.00	Part-time Salaries	0.00	0.00	13,337.69	(13,337.69)	100.00
582-577-704.00	Overtime Salaries	0.00	0.00	4,804.07	(4,804.07)	100.00
582-577-704.05	Overtime - Overhead Lines	30,000.00	30,000.00	14,756.32	15,243.68	49.19
582-577-704.06	Overtime - Transformer & Dev	0.00	0.00	714.93	(714.93)	100.00
582-577-704.07	Overtime - Services	0.00	0.00	3,770.21	(3,770.21)	100.00
582-577-704.12	Overtime - Meter Reading	0.00	0.00	277.60	(277.60)	100.00
582-577-704.14	Overtime - Meter Shop	0.00	0.00	413.22	(413.22)	100.00
582-577-704.29	Overtime - Underground Lines	0.00	0.00	554.11	(554.11)	100.00
582-577-705.00	Station Labor	1,110,789.00	1,110,789.00	221,544.06	889,244.94	19.94
582-577-705.00-MDOT3PHASE	Station Labor	0.00	0.00	1,013.30	(1,013.30)	100.00
582-577-705.01	Other Fringe Benefits-taxable	35,217.00	35,217.00	24,859.96	10,357.04	70.59
582-577-708.05	LABOR - OVERHEAD LINES	0.00	0.00	174,433.36	(174,433.36)	100.00
582-577-708.06	LABOR - TRANSFORMERS & DEVICES	0.00	0.00	770.50	(770.50)	100.00
582-577-708.07	LABOR - SERVICES	0.00	0.00	656.29	(656.29)	100.00
582-577-708.09	LABOR - ST. LIGHTS & SIGNALS	0.00	0.00	1,835.26	(1,835.26)	100.00
582-577-708.11	LABOR - BROOKS FOUNTAIN	0.00	0.00	2,575.58	(2,575.58)	100.00
582-577-708.12	LABOR - METER READING	0.00	0.00	73,671.87	(73,671.87)	100.00
582-577-708.13	LABOR - CHRISTMAS DECORATIONS	0.00	0.00	9,655.06	(9,655.06)	100.00
582-577-708.14	LABOR - METER SHOP	0.00	0.00	29,277.65	(29,277.65)	100.00
582-577-708.29	LABOR - UNDERGROUND LINES	0.00	0.00	12,123.23	(12,123.23)	100.00
582-577-712.00	WORKERS COMPENSATION	9,060.00	9,060.00	0.00	9,060.00	0.00
582-577-715.00	Social Security	87,669.00	87,669.00	43,651.70	44,017.30	49.79
582-577-715.00-MDOT3PHASE	Social Security	0.00	0.00	74.71	(74.71)	100.00
582-577-716.00	Hospitalization	208,419.00	208,419.00	80,906.88	127,512.12	38.82
582-577-717.00	Life Insurance	1,008.00	1,008.00	420.00	588.00	41.67
582-577-718.00	RETIREMENT - D/B	64,478.00	64,478.00	48,752.82	15,725.18	75.61
582-577-718.10	RETIREMENT - D/C	83,146.00	83,146.00	22,280.03	60,865.97	26.80
582-577-727.02	Postage and Shipping	200.00	200.00	0.00	200.00	0.00
582-577-740.00	Operating Supplies	13,500.00	13,500.00	3,878.91	9,621.09	28.73
582-577-741.00	Uniforms	15,000.00	15,000.00	8,502.75	6,497.25	56.69
582-577-757.00	Fuels & Lubricants	25,000.00	25,000.00	8,797.60	16,202.40	35.19
582-577-761.00	Safety Supplies	15,000.00	15,000.00	2,435.55	12,564.45	16.24
582-577-777.00	MINOR TOOLS AND EQUIPMENT	35,000.00	35,000.00	7,367.04	27,632.96	21.05
582-577-801.00	Professional Services	15,000.00	15,000.00	0.00	15,000.00	0.00
582-577-806.00	MEDICAL SERVICES	1,600.00	1,600.00	1,128.85	471.15	70.55
582-577-820.00	Contracted Services	275,000.00	294,859.43	113,714.28	181,145.15	38.57
582-577-850.00	Communications	1,500.00	1,500.00	475.63	1,024.37	31.71
582-577-860.00	Transportation & Travel	9,500.00	9,500.00	2,558.74	6,941.26	26.93
582-577-901.00	Advertising	900.00	900.00	0.00	900.00	0.00

*NOTE: Available Balance / Pct Budget Used does not reflect amounts encumbered.

GL NUMBER	DESCRIPTION	2025-26 ORIGINAL BUDGET	2025-26 AMENDED BUDGET	YTD BALANCE 12/31/2025	AVAILABLE BALANCE	% BDGT USED
Fund 582 - Electric Fund						
Expenditures						
582-577-922.00	Utilities-Elec, Water, Sewer	1,650.00	1,650.00	2,680.79	(1,030.79)	162.47
582-577-930.00	Equipment Maintenance	2,000.00	2,352.64	1,542.66	809.98	65.57
582-577-932.00	Vehicle Maintenance	97,500.00	97,500.00	11,081.11	86,418.89	11.37
582-577-934.05	MAINT. - OVERHEAD LINES	35,000.00	35,000.00	4,781.49	30,218.51	13.66
582-577-934.06	MAINT.- TRANSFORMERS & DEVICES	30,000.00	30,000.00	465.07	29,534.93	1.55
582-577-934.07	MAINTENANCE - SERVICES	25,000.00	25,000.00	4,093.43	20,906.57	16.37
582-577-934.08	MAINTENANCE - METERS	50,000.00	53,663.45	6,276.87	47,386.58	11.70
582-577-934.09	MAINTENANCE - ST. LIGHTS & SIG	20,000.00	20,000.00	9,899.86	10,100.14	49.50
582-577-934.10	MAINTENANCE - SECURITY LIGHTS	12,500.00	12,500.00	6,320.23	6,179.77	50.56
582-577-934.29	MAINTENANCE- UNDERGROUND LINES	35,000.00	35,000.00	13,056.89	21,943.11	37.31
582-577-940.00	Rentals	0.00	0.00	53,573.00	(53,573.00)	100.00
582-577-941.00	MOTOR POOL VEHICLE RENTAL	3,000.00	3,000.00	3,584.18	(584.18)	119.47
582-577-941.01	TECHNOLOGY INTERNAL SERVICE CHARGE	17,325.00	17,325.00	7,459.15	9,865.85	43.05
582-577-941.05	VEHICLE RENTAL CREDIT	(3,000.00)	(3,000.00)	(4,977.81)	1,977.81	165.93
582-577-958.00	Education & Training	16,000.00	16,000.00	0.00	16,000.00	0.00
582-577-968.00	Depreciation	0.00	0.00	172,083.35	(172,083.35)	100.00
582-577-970.16-MDOT3PHASE	MDOT - RELOCATION THREE-PHASE FEEDER	0.00	595.00	8,100.00	(7,505.00)	1,361.34
Total Dept 577 - Line Distribution		2,378,961.00	2,403,431.52	1,236,360.66	1,167,070.86	51.44
Dept 900 - Capital Outlay Control						
582-900-970.00	Capital Outlay	1,500,000.00	1,679,908.00	158,834.79	1,521,073.21	9.45
582-900-970.36	METER REPLACEMENTS	0.00	0.00	6,167.08	(6,167.08)	100.00
582-900-970.37	#4 DIESEL OXIDATION CATALYST	0.00	9,100.00	4,883.50	4,216.50	53.66
582-900-970.39	UTILITY POLE REPLACEMENT	0.00	0.00	28,089.64	(28,089.64)	100.00
582-900-970.40	TRANSFORMER REPLACEMENT	0.00	32,921.00	100,413.63	(67,492.63)	305.01
582-900-970.48	SCADA REPLACEMENT	0.00	130,149.00	14,521.70	115,627.30	11.16
582-900-970.49	PEARL STREET EXITS 11 & 12	0.00	0.00	9,571.44	(9,571.44)	100.00
582-900-970.50	ENGINE LINER REPLACEMENT	0.00	0.00	49,224.26	(49,224.26)	100.00
Total Dept 900 - Capital Outlay Control		1,500,000.00	1,852,078.00	371,706.04	1,480,371.96	20.07
TOTAL EXPENDITURES		17,199,564.00	17,610,354.09	8,819,972.13	8,790,381.96	50.08
Fund 582 - Electric Fund:						
TOTAL REVENUES		18,210,845.00	18,210,845.00	10,252,434.23	7,958,410.77	56.30
TOTAL EXPENDITURES		17,199,564.00	17,610,354.09	8,819,972.13	8,790,381.96	50.08
NET OF REVENUES & EXPENDITURES		1,011,281.00	600,490.91	1,432,462.10	(831,971.19)	238.55

*NOTE: Available Balance / Pct Budget Used does not reflect amounts encumbered.

GL NUMBER	DESCRIPTION	2025-26 ORIGINAL BUDGET	2025-26 AMENDED BUDGET	YTD BALANCE 12/31/2025	AVAILABLE BALANCE	% BDGT USED
Fund 588 - DART Fund						
Revenues						
Dept 000						
588-000-404.00	Property Taxes - Prior Years	0.00	0.00	479.21	(479.21)	100.00
588-000-529.01	DART RTAP	750.00	750.00	592.50	157.50	79.00
588-000-530.00	Federal Section 5311 Grant	20,000.00	20,000.00	2,977.00	17,023.00	14.89
588-000-568.00	State Operating Assistance	30,000.00	30,000.00	12,921.00	17,079.00	43.07
588-000-573.00	LOCAL COMM STAB SHARE TAX	0.00	0.00	12,441.46	(12,441.46)	100.00
588-000-613.00	Passenger Fares	5,000.00	5,000.00	6,084.33	(1,084.33)	121.69
588-000-665.00	Interest	2,000.00	2,000.00	27,314.27	(25,314.27)	1,365.71
588-000-679.00	MISCELLANEOUS REVENUE	900.00	900.00	0.00	900.00	0.00
Total Dept 000		58,650.00	58,650.00	62,809.77	(4,159.77)	107.09
Dept 575 - DART - ALBION						
588-575-530.00	Federal Section 5311 Grant	2,000.00	2,000.00	0.00	2,000.00	0.00
588-575-568.00	State Operating Assistance	7,500.00	7,500.00	0.00	7,500.00	0.00
588-575-613.00	Passenger Fares	1,000.00	1,000.00	691.40	308.60	69.14
Total Dept 575 - DART - ALBION		10,500.00	10,500.00	691.40	9,808.60	6.58
TOTAL REVENUES		69,150.00	69,150.00	63,501.17	5,648.83	91.83
Expenditures						
Dept 575 - DART - ALBION						
588-575-702.81	ADMIN HOURS	125.00	125.00	0.00	125.00	0.00
588-575-703.00	Part-time Salaries	7,500.00	7,500.00	5,482.91	2,017.09	73.11
588-575-703.82	PART-TIME DISPATCH	1,000.00	1,000.00	0.00	1,000.00	0.00
588-575-715.00	Social Security	500.00	500.00	419.46	80.54	83.89
588-575-716.00	Hospitalization	250.00	250.00	0.00	250.00	0.00
588-575-718.10	RETIREMENT - D/C	150.00	150.00	0.00	150.00	0.00
588-575-727.00	Office Supplies	125.00	125.00	0.00	125.00	0.00
588-575-740.00	Operating Supplies	750.00	750.00	0.00	750.00	0.00
588-575-757.00	Fuels & Lubricants	3,500.00	3,500.00	1,102.28	2,397.72	31.49
588-575-801.00	Professional Services	0.00	0.00	2,010.00	(2,010.00)	100.00
588-575-820.00	Contracted Services	5,000.00	5,000.00	0.00	5,000.00	0.00
588-575-825.00	Insurance	250.00	250.00	0.00	250.00	0.00
588-575-850.00	Communications	125.00	125.00	191.43	(66.43)	153.14
588-575-940.00	Rentals	750.00	750.00	1,500.00	(750.00)	200.00
588-575-941.01	TECHNOLOGY INTERNAL SERVICE CHARGE	2,000.00	2,000.00	833.35	1,166.65	41.67
Total Dept 575 - DART - ALBION		22,025.00	22,025.00	11,539.43	10,485.57	52.39
Dept 596 - DART						
588-596-702.81	ADMIN HOURS	0.00	0.00	1,324.17	(1,324.17)	100.00
588-596-703.00	Part-time Salaries	30,000.00	30,000.00	20,935.54	9,064.46	69.79
588-596-703.82	PART-TIME DISPATCH	8,000.00	8,000.00	7,495.66	504.34	93.70
588-596-704.00	Overtime Salaries	175.00	175.00	0.00	175.00	0.00
588-596-712.00	WORKERS COMPENSATION	1,250.00	1,250.00	0.00	1,250.00	0.00
588-596-715.00	Social Security	3,000.00	3,000.00	2,276.30	723.70	75.88
588-596-716.00	Hospitalization	0.00	0.00	67.50	(67.50)	100.00
588-596-718.00	RETIREMENT - D/B	53,135.00	53,135.00	18,256.70	34,878.30	34.36

*NOTE: Available Balance / Pct Budget Used does not reflect amounts encumbered.

GL NUMBER	DESCRIPTION	2025-26 ORIGINAL BUDGET	2025-26 AMENDED BUDGET	YTD BALANCE 12/31/2025	AVAILABLE BALANCE	% BDGT USED
Fund 588 - DART Fund						
Expenditures						
588-596-718.01	Retiree Health Insurance	39,745.00	39,745.00	8,718.55	31,026.45	21.94
588-596-718.10	RETIREMENT - D/C	0.00	0.00	37.03	(37.03)	100.00
588-596-727.00	Office Supplies	125.00	125.00	0.00	125.00	0.00
588-596-740.00	Operating Supplies	600.00	600.00	0.00	600.00	0.00
588-596-757.00	Fuels & Lubricants	7,500.00	7,500.00	6,712.81	787.19	89.50
588-596-761.00	Safety Supplies	125.00	125.00	0.00	125.00	0.00
588-596-801.00	Professional Services	500.00	500.00	5,642.20	(5,142.20)	1,128.44
588-596-806.00	MEDICAL SERVICES	200.00	200.00	351.35	(151.35)	175.68
588-596-810.00	Dues & Memberships	250.00	250.00	0.00	250.00	0.00
588-596-820.00	Contracted Services	20,000.00	20,000.00	25,368.48	(5,368.48)	126.84
588-596-825.00	Insurance	1,250.00	1,250.00	0.00	1,250.00	0.00
588-596-850.00	Communications	500.00	500.00	0.00	500.00	0.00
588-596-930.00	Equipment Maintenance	800.00	800.00	0.00	800.00	0.00
588-596-932.00	Vehicle Maintenance	3,500.00	3,500.00	3,088.70	411.30	88.25
588-596-933.00	Tires	750.00	750.00	0.00	750.00	0.00
588-596-940.00	Rentals	0.00	0.00	5,800.00	(5,800.00)	100.00
588-596-941.01	TECHNOLOGY INTERNAL SERVICE CHARGE	8,395.00	8,395.00	3,378.35	5,016.65	40.24
588-596-964.00	Refund or Rebates	0.00	0.00	20.77	(20.77)	100.00
588-596-968.00	Depreciation	0.00	0.00	21,250.00	(21,250.00)	100.00
Total Dept 596 - DART		179,800.00	179,800.00	130,724.11	49,075.89	72.71
TOTAL EXPENDITURES		201,825.00	201,825.00	142,263.54	59,561.46	70.49
Fund 588 - DART Fund:						
TOTAL REVENUES		69,150.00	69,150.00	63,501.17	5,648.83	91.83
TOTAL EXPENDITURES		201,825.00	201,825.00	142,263.54	59,561.46	70.49
NET OF REVENUES & EXPENDITURES		(132,675.00)	(132,675.00)	(78,762.37)	(53,912.63)	59.36

*NOTE: Available Balance / Pct Budget Used does not reflect amounts encumbered.

GL NUMBER	DESCRIPTION	2025-26 ORIGINAL BUDGET	2025-26 AMENDED BUDGET	YTD BALANCE 12/31/2025	AVAILABLE BALANCE	% BDGT USED
Fund 590 - Wastewater Fund						
Revenues						
Dept 000						
590-000-636.00	Residential Sales	1,181,690.00	1,181,690.00	587,928.20	593,761.80	49.75
590-000-642.03	SALES TO CITY GOVERNMENT	52,000.00	52,000.00	32,176.43	19,823.57	61.88
590-000-644.00	Commercial Sales	612,000.00	612,000.00	308,935.37	303,064.63	50.48
590-000-644.01	COMMERCIAL SALES - MARIJUANA PRODUCTION	110,450.00	110,450.00	42,317.06	68,132.94	38.31
590-000-645.00	Industrial Sales	174,854.00	174,854.00	242,002.28	(67,148.28)	138.40
590-000-665.00	Interest	25,000.00	25,000.00	14,629.41	10,370.59	58.52
590-000-678.00	PENALTIES INCOME	12,000.00	12,000.00	7,884.08	4,115.92	65.70
590-000-679.00	MISCELLANEOUS REVENUE	30,000.00	30,000.00	11,107.00	18,893.00	37.02
590-000-679.00-BLUEOVALBP	MISCELLANEOUS REVENUE	0.00	0.00	27.37	(27.37)	100.00
590-000-679.01	CONNECTION FEES	0.00	0.00	39,044.90	(39,044.90)	100.00
Total Dept 000		2,197,994.00	2,197,994.00	1,286,052.10	911,941.90	58.51
TOTAL REVENUES		2,197,994.00	2,197,994.00	1,286,052.10	911,941.90	58.51
Expenditures						
Dept 572 - Administration						
590-572-702.00	Payroll	155,502.00	155,502.00	62,271.48	93,230.52	40.05
590-572-702.01	Other Fringe Benefits-taxable	1,952.00	1,952.00	2,385.03	(433.03)	122.18
590-572-704.00	Overtime Salaries	0.00	0.00	76.48	(76.48)	100.00
590-572-712.00	WORKERS COMPENSATION	781.00	781.00	0.00	781.00	0.00
590-572-715.00	Social Security	12,045.00	12,045.00	4,769.23	7,275.77	39.60
590-572-716.00	Hospitalization	39,637.00	39,637.00	23,134.80	16,502.20	58.37
590-572-717.00	Life Insurance	196.00	196.00	83.15	112.85	42.42
590-572-718.00	RETIREMENT - D/B	105,216.00	105,216.00	45,311.49	59,904.51	43.07
590-572-718.01	Retiree Health Insurance	19,873.00	19,873.00	6,747.18	13,125.82	33.95
590-572-718.10	RETIREMENT - D/C	7,938.00	7,938.00	1,952.88	5,985.12	24.60
590-572-727.00	Office Supplies	2,000.00	2,000.00	580.71	1,419.29	29.04
590-572-727.02	Postage and Shipping	6,000.00	6,000.00	2,398.89	3,601.11	39.98
590-572-801.00	Professional Services	12,000.00	94,425.00	60,968.99	33,456.01	64.57
590-572-803.00	Service Fee	500.00	500.00	480.00	20.00	96.00
590-572-804.00	BANK FEES	1,000.00	1,000.00	288.68	711.32	28.87
590-572-805.00	Administrative Costs	1,000.00	1,000.00	277.98	722.02	27.80
590-572-810.00	Dues & Memberships	1,000.00	1,000.00	292.00	708.00	29.20
590-572-820.00	Contracted Services	20,000.00	20,000.00	7,336.38	12,663.62	36.68
590-572-825.00	Insurance	45,000.00	45,000.00	0.00	45,000.00	0.00
590-572-850.00	Communications	700.00	700.00	465.17	234.83	66.45
590-572-860.00	Transportation & Travel	1,000.00	1,000.00	56.26	943.74	5.63
590-572-901.00	Advertising	200.00	200.00	78.09	121.91	39.05
590-572-930.00	Equipment Maintenance	300.00	300.00	243.75	56.25	81.25
590-572-941.01	TECHNOLOGY INTERNAL SERVICE CHARGE	6,930.00	6,930.00	5,646.65	1,283.35	81.48
590-572-942.00	RENT-ROW	109,151.00	109,151.00	45,422.50	63,728.50	41.61
590-572-955.00	COST ALLOCATION	73,702.00	73,702.00	27,217.50	46,484.50	36.93
590-572-958.00	Education & Training	2,000.00	2,000.00	790.00	1,210.00	39.50
590-572-968.00	Depreciation	0.00	0.00	666.65	(666.65)	100.00
590-572-994.00	NOTE INTEREST	40,990.00	40,990.00	20,495.00	20,495.00	50.00
Total Dept 572 - Administration		666,613.00	749,038.00	320,436.92	428,601.08	42.78
Dept 578 - Operations						

*NOTE: Available Balance / Pct Budget Used does not reflect amounts encumbered.

GL NUMBER	DESCRIPTION	2025-26 ORIGINAL BUDGET	2025-26 AMENDED BUDGET	YTD BALANCE 12/31/2025	AVAILABLE BALANCE	% BDGT USED
Fund 590 - Wastewater Fund						
Expenditures						
590-578-703.00	Part-time Salaries	6,600.00	6,600.00	1,380.18	5,219.82	20.91
590-578-704.00	Overtime Salaries	11,095.00	11,095.00	5,346.72	5,748.28	48.19
590-578-704.00-BLUEOVALBP	Overtime Salaries	0.00	0.00	25.47	(25.47)	100.00
590-578-705.00	Station Labor	290,295.00	290,295.00	140,843.23	149,451.77	48.52
590-578-705.01	Other Fringe Benefits-taxable	2,800.00	2,800.00	2,900.00	(100.00)	103.57
590-578-712.00	WORKERS COMPENSATION	1,853.00	1,853.00	0.00	1,853.00	0.00
590-578-715.00	Social Security	22,422.00	22,422.00	11,113.52	11,308.48	49.57
590-578-715.00-BLUEOVALBP	SOCIAL SECURITY	0.00	0.00	1.90	(1.90)	100.00
590-578-716.00	Hospitalization	69,777.00	69,777.00	21,610.91	48,166.09	30.97
590-578-717.00	Life Insurance	336.00	336.00	147.00	189.00	43.75
590-578-718.00	RETIREMENT - D/B	9,231.00	9,231.00	8,620.71	610.29	93.39
590-578-718.10	RETIREMENT - D/C	24,500.00	24,500.00	5,507.75	18,992.25	22.48
590-578-740.00	Operating Supplies	40,000.00	42,705.63	35,310.70	7,394.93	82.68
590-578-741.00	Uniforms	4,680.00	4,680.00	1,770.83	2,909.17	37.84
590-578-757.00	Fuels & Lubricants	2,000.00	2,000.00	3,408.94	(1,408.94)	170.45
590-578-761.00	Safety Supplies	1,500.00	1,500.00	1,141.83	358.17	76.12
590-578-776.00	Building Maintenance Supplies	1,500.00	1,500.00	71.57	1,428.43	4.77
590-578-777.00	MINOR TOOLS AND EQUIPMENT	1,500.00	1,500.00	1,203.91	296.09	80.26
590-578-790.00	Chemical Cost	120,000.00	165,011.27	43,349.61	121,661.66	26.27
590-578-801.00	Professional Services	0.00	5,940.47	5,269.32	671.15	88.70
590-578-803.00	Service Fee	12,000.00	12,000.00	8,804.27	3,195.73	73.37
590-578-803.00-BLUEOVALBP	Service Fee	0.00	0.00	150.00	(150.00)	100.00
590-578-820.00	Contracted Services	140,000.00	140,000.00	40,403.54	99,596.46	28.86
590-578-850.00	Communications	1,200.00	1,200.00	568.14	631.86	47.35
590-578-860.00	Transportation & Travel	650.00	650.00	0.00	650.00	0.00
590-578-921.00	Utilities - Gas	4,500.00	4,500.00	814.61	3,685.39	18.10
590-578-922.00	Utilities-Elec, Water, Sewer	140,000.00	140,000.00	59,817.71	80,182.29	42.73
590-578-930.00	Equipment Maintenance	2,500.00	2,500.00	0.00	2,500.00	0.00
590-578-932.00	Vehicle Maintenance	20,000.00	20,000.00	41,122.49	(21,122.49)	205.61
590-578-934.01	MAINTENANCE - STRUCTURES & IMP	10,000.00	10,000.00	12,708.55	(2,708.55)	127.09
590-578-934.15	MAINTENANCE - PLANT EQUIPMENT	40,000.00	42,756.55	2,363.82	40,392.73	5.53
590-578-934.16	MAINTENANCE - LIFT STATIONS	40,000.00	40,000.00	919.01	39,080.99	2.30
590-578-934.23	MAINTENANCE - SEWER LINES	12,000.00	12,000.00	232.60	11,767.40	1.94
590-578-934.27	MAINTENANCE - MAINS	0.00	0.00	391.98	(391.98)	100.00
590-578-934.28	MAINT. - SEWER LINES-CHEMICALS	12,000.00	12,000.00	14,287.31	(2,287.31)	119.06
590-578-934.30	MAINTENANCE SCADA	20,000.00	20,000.00	0.00	20,000.00	0.00
590-578-940.00	Rentals	0.00	0.00	6,912.50	(6,912.50)	100.00
590-578-941.00	MOTOR POOL VEHICLE RENTAL	10,000.00	10,000.00	25,453.98	(15,453.98)	254.54
590-578-941.01	TECHNOLOGY INTERNAL SERVICE CHARGE	6,930.00	6,930.00	3,827.50	3,102.50	55.23
590-578-941.05	VEHICLE RENTAL CREDIT	(30,000.00)	(30,000.00)	(39,628.80)	9,628.80	132.10
590-578-958.00	Education & Training	4,000.00	4,000.00	1,663.30	2,336.70	41.58
590-578-968.00	Depreciation	0.00	0.00	141,666.65	(141,666.65)	100.00
590-578-970.00	Capital Outlay	0.00	131,861.00	91,331.58	40,529.42	69.26
Total Dept 578 - Operations		1,055,869.00	1,244,143.92	702,834.84	541,309.08	56.49
Dept 900 - Capital Outlay Control						
590-900-970.00	Capital Outlay	475,000.00	535,469.48	29,424.32	506,045.16	5.50
Total Dept 900 - Capital Outlay Control		475,000.00	535,469.48	29,424.32	506,045.16	5.50

*NOTE: Available Balance / Pct Budget Used does not reflect amounts encumbered.

GL NUMBER	DESCRIPTION	2025-26 ORIGINAL BUDGET	2025-26 AMENDED BUDGET	YTD BALANCE 12/31/2025	AVAILABLE BALANCE	% BDGT USED
Fund 590 - Wastewater Fund						
Expenditures						
TOTAL EXPENDITURES		2,197,482.00	2,528,651.40	1,052,696.08	1,475,955.32	41.63
Fund 590 - Wastewater Fund:						
TOTAL REVENUES		2,197,994.00	2,197,994.00	1,286,052.10	911,941.90	58.51
TOTAL EXPENDITURES		2,197,482.00	2,528,651.40	1,052,696.08	1,475,955.32	41.63
NET OF REVENUES & EXPENDITURES		512.00	(330,657.40)	233,356.02	(564,013.42)	70.57

*NOTE: Available Balance / Pct Budget Used does not reflect amounts encumbered.

GL NUMBER	DESCRIPTION	2025-26 ORIGINAL BUDGET	2025-26 AMENDED BUDGET	YTD BALANCE 12/31/2025	AVAILABLE BALANCE	% BDGT USED
Fund 591 - Water Fund						
Revenues						
Dept 000						
591-000-607.00	Charges for Services - Fees	300.00	300.00	480.00	(180.00)	160.00
591-000-614.00	Private Fire Protection	9,700.00	9,700.00	5,080.66	4,619.34	52.38
591-000-626.00	Charges for Services	7,000.00	7,000.00	30,072.36	(23,072.36)	429.61
591-000-636.00	Residential Sales	1,400,000.00	1,400,000.00	747,665.19	652,334.81	53.40
591-000-642.03	SALES TO CITY GOVERNMENT	86,000.00	86,000.00	42,631.05	43,368.95	49.57
591-000-644.00	Commercial Sales	650,000.00	650,000.00	355,925.78	294,074.22	54.76
591-000-644.01	COMMERCIAL SALES - MARIJUANA PROD	60,000.00	60,000.00	25,973.75	34,026.25	43.29
591-000-645.00	Industrial Sales	150,000.00	150,000.00	201,034.46	(51,034.46)	134.02
591-000-665.00	Interest	50,000.00	50,000.00	36,450.29	13,549.71	72.90
591-000-678.00	PENALTIES INCOME	10,000.00	10,000.00	10,345.93	(345.93)	103.46
591-000-679.00	MISCELLANEOUS REVENUE	20,000.00	20,000.00	100,905.31	(80,905.31)	504.53
591-000-679.00-BLUEOVALBP	MISCELLANEOUS REVENUE	2,000.00	2,000.00	1,581.81	418.19	79.09
591-000-679.01	CONNECTION FEES	10,000.00	10,000.00	25,655.18	(15,655.18)	256.55
591-000-693.00	GAIN\LOSS- SALES OF ASSETS	0.00	0.00	(67,154.76)	67,154.76	100.00
Total Dept 000		2,455,000.00	2,455,000.00	1,516,647.01	938,352.99	61.78
TOTAL REVENUES		2,455,000.00	2,455,000.00	1,516,647.01	938,352.99	61.78
Expenditures						
Dept 572 - Administration						
591-572-702.00	Payroll	155,503.00	155,503.00	64,025.97	91,477.03	41.17
591-572-702.00-BLUEOVALBP	Payroll	0.00	0.00	572.78	(572.78)	100.00
591-572-702.01	Other Fringe Benefits-taxable	1,952.00	1,952.00	2,384.90	(432.90)	122.18
591-572-704.00	Overtime Salaries	0.00	0.00	76.47	(76.47)	100.00
591-572-712.00	WORKERS COMPENSATION	1,461.00	1,461.00	0.00	1,461.00	0.00
591-572-715.00	Social Security	12,045.00	12,045.00	4,929.64	7,115.36	40.93
591-572-715.00-BLUEOVALBP	Social Security	0.00	0.00	42.84	(42.84)	100.00
591-572-716.00	Hospitalization	34,613.00	34,613.00	18,132.15	16,480.85	52.39
591-572-717.00	Life Insurance	196.00	196.00	83.10	112.90	42.40
591-572-718.00	RETIREMENT - D/B	103,853.00	103,853.00	54,371.82	49,481.18	52.35
591-572-718.01	Retiree Health Insurance	67,848.00	67,848.00	20,065.81	47,782.19	29.57
591-572-718.10	RETIREMENT - D/C	7,040.00	7,040.00	1,885.68	5,154.32	26.79
591-572-727.00	Office Supplies	2,500.00	2,500.00	485.41	2,014.59	19.42
591-572-727.02	Postage and Shipping	4,800.00	4,800.00	2,398.89	2,401.11	49.98
591-572-740.00	Operating Supplies	1,500.00	1,500.00	0.00	1,500.00	0.00
591-572-755.00	Miscellaneous Supplies	250.00	250.00	0.00	250.00	0.00
591-572-801.00	Professional Services	10,000.00	135,232.24	66,564.01	68,668.23	49.22
591-572-803.00	Service Fee	1,750.00	1,750.00	770.00	980.00	44.00
591-572-804.00	BANK FEES	1,500.00	1,500.00	288.68	1,211.32	19.25
591-572-805.00	Administrative Costs	1,100.00	1,100.00	322.75	777.25	29.34
591-572-806.00	MEDICAL SERVICES	220.00	220.00	100.00	120.00	45.45
591-572-810.00	Dues & Memberships	2,000.00	2,000.00	1,401.00	599.00	70.05
591-572-820.00	Contracted Services	40,000.00	40,000.00	9,708.45	30,291.55	24.27
591-572-825.00	Insurance	18,000.00	18,000.00	0.00	18,000.00	0.00
591-572-850.00	Communications	3,000.00	3,000.00	1,140.31	1,859.69	38.01
591-572-860.00	Transportation & Travel	400.00	400.00	42.24	357.76	10.56
591-572-901.00	Advertising	800.00	800.00	254.09	545.91	31.76
591-572-930.00	Equipment Maintenance	400.00	400.00	243.75	156.25	60.94
591-572-941.01	TECHNOLOGY INTERNAL SERVICE CHARGE	10,395.00	10,395.00	6,311.25	4,083.75	60.71
591-572-942.00	RENT-ROW	124,823.00	124,823.00	51,967.50	72,855.50	41.63

*NOTE: Available Balance / Pct Budget Used does not reflect amounts encumbered.

GL NUMBER	DESCRIPTION	2025-26 ORIGINAL BUDGET	2025-26 AMENDED BUDGET	YTD BALANCE 12/31/2025	AVAILABLE BALANCE	% BDGT USED
Fund 591 - Water Fund						
Expenditures						
591-572-955.00	COST ALLOCATION	75,782.00	75,782.00	25,222.00	50,560.00	33.28
591-572-958.00	Education & Training	3,000.00	3,000.00	1,636.20	1,363.80	54.54
591-572-967.01	WELLHEAD PROTECTION PLAN COSTS	400.00	400.00	73.36	326.64	18.34
591-572-994.00	NOTE INTEREST	238,119.00	238,119.00	119,058.73	119,060.27	50.00
Total Dept 572 - Administration		925,250.00	1,050,482.24	454,559.78	595,922.46	43.27
Dept 577 - Line Distribution						
591-577-702.00	Payroll	0.00	0.00	115.52	(115.52)	100.00
591-577-703.00	Part-time Salaries	1,400.00	1,400.00	651.65	748.35	46.55
591-577-704.00	Overtime Salaries	12,000.00	12,000.00	1,065.59	10,934.41	8.88
591-577-704.00-BLUEOVALBP	Overtime Salaries	0.00	0.00	45.56	(45.56)	100.00
591-577-704.07	Overtime - Services	0.00	0.00	2,239.25	(2,239.25)	100.00
591-577-704.20	Overtime - Hydrants	0.00	0.00	319.41	(319.41)	100.00
591-577-704.22	Overtime - Towers	0.00	0.00	680.36	(680.36)	100.00
591-577-704.27	Overtime - Mains	0.00	0.00	3,128.80	(3,128.80)	100.00
591-577-705.00	Station Labor	0.00	0.00	23,293.22	(23,293.22)	100.00
591-577-705.00-BLUEOVALBP	Station Labor	0.00	0.00	1,528.04	(1,528.04)	100.00
591-577-705.01	Other Fringe Benefits-taxable	0.00	0.00	7,646.96	(7,646.96)	100.00
591-577-708.07	LABOR - SERVICES	0.00	0.00	20,534.97	(20,534.97)	100.00
591-577-708.08	LABOR - METERS	0.00	0.00	12,476.01	(12,476.01)	100.00
591-577-708.20	LABOR - HYDRANTS	0.00	0.00	9,252.57	(9,252.57)	100.00
591-577-708.22	LABOR - TOWERS	0.00	0.00	1,361.66	(1,361.66)	100.00
591-577-708.27	LABOR - MAINS	0.00	0.00	16,523.34	(16,523.34)	100.00
591-577-715.00	Social Security	0.00	0.00	7,437.65	(7,437.65)	100.00
591-577-715.00-BLUEOVALBP	Social Security	0.00	0.00	117.10	(117.10)	100.00
591-577-718.00	RETIREMENT - D/B	44,348.00	44,348.00	1,420.91	42,927.09	3.20
591-577-740.00	Operating Supplies	5,000.00	5,000.00	455.67	4,544.33	9.11
591-577-741.00	Uniforms	5,500.00	5,500.00	1,337.16	4,162.84	24.31
591-577-757.00	Fuels & Lubricants	7,000.00	7,000.00	2,300.15	4,699.85	32.86
591-577-761.00	Safety Supplies	2,000.00	2,000.00	222.50	1,777.50	11.13
591-577-777.00	MINOR TOOLS AND EQUIPMENT	1,500.00	1,500.00	844.96	655.04	56.33
591-577-780.00	Equipment Maintenance Supplies	500.00	500.00	0.00	500.00	0.00
591-577-820.00	Contracted Services	52,000.00	52,000.00	21,318.15	30,681.85	41.00
591-577-850.00	Communications	1,800.00	1,800.00	610.83	1,189.17	33.94
591-577-901.00	Advertising	800.00	800.00	0.00	800.00	0.00
591-577-921.00	Utilities - Gas	0.00	0.00	615.96	(615.96)	100.00
591-577-922.00	Utilities-Elec, Water, Sewer	2,500.00	2,500.00	10,584.26	(8,084.26)	423.37
591-577-930.00	Equipment Maintenance	600.00	600.00	0.00	600.00	0.00
591-577-932.00	Vehicle Maintenance	1,000.00	1,000.00	7,036.82	(6,036.82)	703.68
591-577-934.07	MAINTENANCE - SERVICES	20,000.00	20,000.00	51,545.76	(31,545.76)	257.73
591-577-934.20	MAINTENANCE - HYDRANTS	15,000.00	15,000.00	1,229.52	13,770.48	8.20
591-577-934.21	MAINTENANCE - METERS	5,000.00	5,000.00	11,098.88	(6,098.88)	221.98
591-577-934.22	MAINTENANCE - TOWERS	2,000.00	6,750.00	4,501.46	2,248.54	66.69
591-577-934.27	MAINTENANCE - MAINS	30,000.00	38,096.00	25,731.31	12,364.69	67.54
591-577-940.00	Rentals	0.00	0.00	1,440.00	(1,440.00)	100.00
591-577-941.00	MOTOR POOL VEHICLE RENTAL	5,000.00	5,000.00	5,165.18	(165.18)	103.30
591-577-941.01	TECHNOLOGY INTERNAL SERVICE CHARGE	10,395.00	10,395.00	7,459.15	2,935.85	71.76
591-577-941.05	VEHICLE RENTAL CREDIT	(1,000.00)	(1,000.00)	(3,294.66)	2,294.66	329.47
591-577-958.00	Education & Training	6,000.00	6,000.00	830.00	5,170.00	13.83
591-577-968.00	Depreciation	0.00	0.00	200,000.00	(200,000.00)	100.00

*NOTE: Available Balance / Pct Budget Used does not reflect amounts encumbered.

GL NUMBER	DESCRIPTION	2025-26 ORIGINAL BUDGET	2025-26 AMENDED BUDGET	YTD BALANCE 12/31/2025	AVAILABLE BALANCE	% BDGT USED
Fund 591 - Water Fund						
Expenditures						
Total Dept 577 - Line Distribution		230,343.00	243,189.00	460,871.63	(217,682.63)	189.51
Dept 579 - Production						
591-579-704.00	Overtime Salaries	3,000.00	3,000.00	1,471.80	1,528.20	49.06
591-579-705.00	Station Labor	264,586.00	264,586.00	39,982.19	224,603.81	15.11
591-579-705.01	Other Fringe Benefits-taxable	17,545.00	17,545.00	6,350.00	11,195.00	36.19
591-579-712.00	WORKERS COMPENSATION	3,961.00	3,961.00	0.00	3,961.00	0.00
591-579-715.00	Social Security	21,583.00	21,583.00	3,509.16	18,073.84	16.26
591-579-716.00	Hospitalization	46,078.00	46,078.00	17,396.76	28,681.24	37.76
591-579-717.00	Life Insurance	336.00	336.00	140.00	196.00	41.67
591-579-718.10	RETIREMENT - D/C	22,465.00	22,465.00	7,985.28	14,479.72	35.55
591-579-740.00	Operating Supplies	8,500.00	8,500.00	3,853.29	4,646.71	45.33
591-579-741.00	Uniforms	2,100.00	2,100.00	545.28	1,554.72	25.97
591-579-761.00	Safety Supplies	200.00	200.00	0.00	200.00	0.00
591-579-776.00	Building Maintenance Supplies	1,200.00	1,200.00	256.08	943.92	21.34
591-579-777.00	MINOR TOOLS AND EQUIPMENT	5,000.00	5,000.00	333.71	4,666.29	6.67
591-579-790.00	Chemical Cost	35,000.00	35,000.00	17,834.72	17,165.28	50.96
591-579-801.00	Professional Services	500.00	500.00	0.00	500.00	0.00
591-579-820.00	Contracted Services	3,000.00	3,000.00	848.00	2,152.00	28.27
591-579-831.00	STATE FEES	4,000.00	4,000.00	4,061.91	(61.91)	101.55
591-579-921.00	Utilities - Gas	4,000.00	4,000.00	1,206.53	2,793.47	30.16
591-579-922.00	Utilities-Elec, Water, Sewer	44,000.00	44,000.00	22,168.93	21,831.07	50.38
591-579-934.01	MAINTENANCE - STRUCTURES & IMP	3,000.00	3,000.00	484.81	2,515.19	16.16
591-579-934.15	MAINTENANCE - PLANT EQUIPMENT	700.00	700.00	356.54	343.46	50.93
591-579-934.18	MAINTENANCE - WELLS	30,000.00	30,000.00	0.00	30,000.00	0.00
591-579-934.19	MAINTENANCE - PURIFICATION EQ.	6,000.00	6,000.00	10,339.98	(4,339.98)	172.33
591-579-934.30	MAINT - SCADA	6,000.00	6,000.00	0.00	6,000.00	0.00
591-579-958.00	Education & Training	2,000.00	2,000.00	320.00	1,680.00	16.00
591-579-968.00	Depreciation	0.00	0.00	12,083.35	(12,083.35)	100.00
Total Dept 579 - Production		534,754.00	534,754.00	151,528.32	383,225.68	28.34
Dept 900 - Capital Outlay Control						
591-900-970.00	Capital Outlay	590,200.00	620,534.15	0.00	620,534.15	0.00
591-900-970.01	COSMOPOLITAN WATER PROJECT	0.00	132,527.50	302,097.78	(169,570.28)	227.95
591-900-970.17	LEAD LINE REPLACEMENT	0.00	181,654.24	57,675.56	123,978.68	31.75
591-900-970.19	WATER TOWER	0.00	0.00	253,100.00	(253,100.00)	100.00
591-900-970.44	INDUSTRIAL ST WATERMAIN	0.00	50,567.18	0.00	50,567.18	0.00
Total Dept 900 - Capital Outlay Control		590,200.00	985,283.07	612,873.34	372,409.73	62.20
TOTAL EXPENDITURES		2,280,547.00	2,813,708.31	1,679,833.07	1,133,875.24	59.70
Fund 591 - Water Fund:						
TOTAL REVENUES		2,455,000.00	2,455,000.00	1,516,647.01	938,352.99	61.78
TOTAL EXPENDITURES		2,280,547.00	2,813,708.31	1,679,833.07	1,133,875.24	59.70
NET OF REVENUES & EXPENDITURES		174,453.00	(358,708.31)	(163,186.06)	(195,522.25)	45.49

*NOTE: Available Balance / Pct Budget Used does not reflect amounts encumbered.

GL NUMBER	DESCRIPTION	2025-26 ORIGINAL BUDGET	2025-26 AMENDED BUDGET	YTD BALANCE 12/31/2025	AVAILABLE BALANCE	% BDGT USED
Fund 596 - SOLID WASTE FUND						
Revenues						
Dept 000						
596-000-636.01	RESIDENTIAL SALES-TRASH PICK-UP	425,000.00	425,000.00	237,377.05	187,622.95	55.85
596-000-665.00	Interest	3,000.00	3,000.00	2,411.69	588.31	80.39
596-000-678.00	PENALTIES INCOME	5,000.00	5,000.00	2,514.09	2,485.91	50.28
Total Dept 000		433,000.00	433,000.00	242,302.83	190,697.17	55.96
TOTAL REVENUES		433,000.00	433,000.00	242,302.83	190,697.17	55.96
Expenditures						
Dept 528 - SOLID WASTE						
596-528-702.00	Payroll	8,742.00	8,742.00	4,074.91	4,667.09	46.61
596-528-712.00	WORKERS COMPENSATION	24.00	24.00	0.00	24.00	0.00
596-528-715.00	Social Security	669.00	669.00	302.75	366.25	45.25
596-528-716.00	Hospitalization	1,635.00	1,635.00	778.50	856.50	47.61
596-528-717.00	Life Insurance	17.00	17.00	8.40	8.60	49.41
596-528-718.10	RETIREMENT - D/C	874.00	874.00	232.99	641.01	26.66
596-528-727.02	Postage and Shipping	3,200.00	3,200.00	1,574.72	1,625.28	49.21
596-528-740.00	Operating Supplies	1,000.00	1,000.00	269.59	730.41	26.96
596-528-805.00	Administrative Costs	750.00	750.00	438.83	311.17	58.51
596-528-820.00	Contracted Services	400,000.00	400,000.00	248,888.91	151,111.09	62.22
596-528-941.01	TECHNOLOGY INTERNAL SERVICE CHARGE	1,733.00	1,733.00	1,147.50	585.50	66.21
596-528-955.00	COST ALLOCATION	4,506.00	4,506.00	901.50	3,604.50	20.01
Total Dept 528 - SOLID WASTE		423,150.00	423,150.00	258,618.60	164,531.40	61.12
TOTAL EXPENDITURES		423,150.00	423,150.00	258,618.60	164,531.40	61.12
Fund 596 - SOLID WASTE FUND:						
TOTAL REVENUES		433,000.00	433,000.00	242,302.83	190,697.17	55.96
TOTAL EXPENDITURES		423,150.00	423,150.00	258,618.60	164,531.40	61.12
NET OF REVENUES & EXPENDITURES		9,850.00	9,850.00	(16,315.77)	26,165.77	165.64

*NOTE: Available Balance / Pct Budget Used does not reflect amounts encumbered.

GL NUMBER	DESCRIPTION	2025-26 ORIGINAL BUDGET	2025-26 AMENDED BUDGET	YTD BALANCE 12/31/2025	AVAILABLE BALANCE	% BDGT USED
Fund 636 - INFORMATION TECHNOLOGY						
Revenues						
Dept 000						
636-000-626.00	Charges for Services	332,640.00	332,640.00	114,754.45	217,885.55	34.50
636-000-665.00	Interest	2,000.00	2,000.00	515.68	1,484.32	25.78
Total Dept 000		334,640.00	334,640.00	115,270.13	219,369.87	34.45
TOTAL REVENUES		334,640.00	334,640.00	115,270.13	219,369.87	34.45
Expenditures						
Dept 572 - Administration						
636-572-702.00	Payroll	3,121.00	3,121.00	1,431.40	1,689.60	45.86
636-572-702.01	Other Fringe Benefits-taxable	75.00	75.00	75.01	(0.01)	100.01
636-572-704.00	Overtime Salaries	0.00	0.00	0.53	(0.53)	100.00
636-572-712.00	WORKERS COMPENSATION	6.00	6.00	0.00	6.00	0.00
636-572-715.00	Social Security	244.00	244.00	109.83	134.17	45.01
636-572-716.00	Hospitalization	1,201.00	1,201.00	732.72	468.28	61.01
636-572-717.00	Life Insurance	4.00	4.00	1.75	2.25	43.75
636-572-718.10	RETIREMENT - D/C	0.00	0.00	147.92	(147.92)	100.00
636-572-728.00	Equipment & Supplies	124,000.00	130,958.00	6,331.73	124,626.27	4.83
636-572-740.00	Operating Supplies	1,500.00	1,500.00	0.00	1,500.00	0.00
636-572-801.00	Professional Services	500.00	500.00	372.12	127.88	74.42
636-572-820.00	Contracted Services	150,000.00	152,000.00	61,156.27	90,843.73	40.23
636-572-825.00	Insurance	18,500.00	18,500.00	0.00	18,500.00	0.00
636-572-833.00	SOFTWARE COSTS	78,600.00	78,600.00	34,434.83	44,165.17	43.81
636-572-930.00	Equipment Maintenance	2,700.00	2,700.00	5,764.33	(3,064.33)	213.49
636-572-955.00	COST ALLOCATION	2,838.00	2,838.00	1,188.00	1,650.00	41.86
636-572-968.00	Depreciation	0.00	0.00	1,666.65	(1,666.65)	100.00
Total Dept 572 - Administration		383,289.00	392,247.00	113,413.09	278,833.91	28.91
TOTAL EXPENDITURES		383,289.00	392,247.00	113,413.09	278,833.91	28.91
Fund 636 - INFORMATION TECHNOLOGY:						
TOTAL REVENUES		334,640.00	334,640.00	115,270.13	219,369.87	34.45
TOTAL EXPENDITURES		383,289.00	392,247.00	113,413.09	278,833.91	28.91
NET OF REVENUES & EXPENDITURES		(48,649.00)	(57,607.00)	1,857.04	(59,464.04)	3.22

*NOTE: Available Balance / Pct Budget Used does not reflect amounts encumbered.

GL NUMBER	DESCRIPTION	2025-26 ORIGINAL BUDGET	2025-26 AMENDED BUDGET	YTD BALANCE 12/31/2025	AVAILABLE BALANCE	% BDGT USED
Fund 661 - Motor Pool Fund						
Revenues						
Dept 000						
661-000-588.00	Contributions from Local Units	0.00	0.00	10,212.50	(10,212.50)	100.00
661-000-642.07	REPLACEMENT CHARGE REVENUE	538,000.00	538,000.00	198,732.55	339,267.45	36.94
661-000-642.08	OPERATING CHARGE REVENUE	474,000.00	474,000.00	182,961.70	291,038.30	38.60
661-000-665.00	Interest	0.00	0.00	1,249.30	(1,249.30)	100.00
661-000-673.00	Sales of Fixed Assets	7,000.00	7,000.00	4,383.00	2,617.00	62.61
661-000-679.00	MISCELLANEOUS REVENUE	0.00	0.00	13,045.55	(13,045.55)	100.00
661-000-699.00	Transfers From Other Funds	1,500,000.00	1,500,000.00	0.00	1,500,000.00	0.00
Total Dept 000		2,519,000.00	2,519,000.00	410,584.60	2,108,415.40	16.30
TOTAL REVENUES		2,519,000.00	2,519,000.00	410,584.60	2,108,415.40	16.30
Expenditures						
Dept 525 - Municipal Garage						
661-525-702.00	Payroll	76,438.00	76,438.00	34,464.13	41,973.87	45.09
661-525-702.01	Other Fringe Benefits-taxable	1,190.00	1,190.00	1,859.20	(669.20)	156.24
661-525-712.00	WORKERS COMPENSATION	1,015.00	1,015.00	0.00	1,015.00	0.00
661-525-715.00	Social Security	5,939.00	5,939.00	2,646.30	3,292.70	44.56
661-525-716.00	Hospitalization	6,353.00	6,353.00	9,067.06	(2,714.06)	142.72
661-525-717.00	Life Insurance	105.00	105.00	43.75	61.25	41.67
661-525-718.10	RETIREMENT - D/C	8,387.00	8,387.00	2,047.40	6,339.60	24.41
661-525-727.00	Office Supplies	400.00	400.00	305.39	94.61	76.35
661-525-740.00	Operating Supplies	500.00	500.00	24.85	475.15	4.97
661-525-741.00	Uniforms	900.00	900.00	980.10	(80.10)	108.90
661-525-757.00	Fuels & Lubricants	38,874.00	38,874.00	16,247.58	22,626.42	41.80
661-525-776.00	Building Maintenance Supplies	2,040.00	2,040.00	752.08	1,287.92	36.87
661-525-777.00	MINOR TOOLS AND EQUIPMENT	1,500.00	1,500.00	94.97	1,405.03	6.33
661-525-780.00	Equipment Maintenance Supplies	35,704.00	35,704.00	25,077.51	10,626.49	70.24
661-525-801.00	Professional Services	2,382.00	2,382.00	1,116.37	1,265.63	46.87
661-525-806.00	MEDICAL SERVICES	0.00	0.00	156.35	(156.35)	100.00
661-525-810.00	Dues & Memberships	200.00	200.00	0.00	200.00	0.00
661-525-820.00	Contracted Services	45,000.00	50,922.98	31,495.19	19,427.79	61.85
661-525-825.00	Insurance	77,000.00	77,000.00	1,551.00	75,449.00	2.01
661-525-850.00	Communications	0.00	0.00	52.03	(52.03)	100.00
661-525-860.00	Transportation & Travel	1,000.00	1,000.00	0.00	1,000.00	0.00
661-525-901.00	Advertising	200.00	200.00	0.00	200.00	0.00
661-525-921.00	Utilities - Gas	8,500.00	8,500.00	3,121.71	5,378.29	36.73
661-525-922.00	Utilities-Elec, Water, Sewer	20,000.00	20,000.00	7,709.19	12,290.81	38.55
661-525-930.00	Equipment Maintenance	49,825.00	49,825.00	15,265.72	34,559.28	30.64
661-525-931.00	Maintenance of Building	10,000.00	10,000.00	8,168.35	1,831.65	81.68
661-525-940.00	Rentals	1,056.00	1,056.00	528.00	528.00	50.00
661-525-941.01	TECHNOLOGY INTERNAL SERVICE CHARGE	3,465.00	3,465.00	1,905.00	1,560.00	54.98
661-525-955.00	COST ALLOCATION	6,641.00	6,641.00	5,084.00	1,557.00	76.55
661-525-958.00	Education & Training	500.00	500.00	0.00	500.00	0.00
661-525-968.00	Depreciation	0.00	0.00	169,166.65	(169,166.65)	100.00
661-525-970.00	Capital Outlay	440,000.00	505,445.00	35,846.99	469,598.01	7.09
Total Dept 525 - Municipal Garage		845,114.00	916,481.98	374,776.87	541,705.11	40.89

*NOTE: Available Balance / Pct Budget Used does not reflect amounts encumbered.

GL NUMBER	DESCRIPTION	2025-26 ORIGINAL BUDGET	2025-26 AMENDED BUDGET	YTD BALANCE 12/31/2025	AVAILABLE BALANCE	% BDGT USED
Fund 661 - Motor Pool Fund						
Expenditures						
TOTAL EXPENDITURES		845,114.00	916,481.98	374,776.87	541,705.11	40.89
Fund 661 - Motor Pool Fund:						
TOTAL REVENUES		2,519,000.00	2,519,000.00	410,584.60	2,108,415.40	16.30
TOTAL EXPENDITURES		845,114.00	916,481.98	374,776.87	541,705.11	40.89
NET OF REVENUES & EXPENDITURES		1,673,886.00	1,602,518.02	35,807.73	1,566,710.29	2.23

*NOTE: Available Balance / Pct Budget Used does not reflect amounts encumbered.

GL NUMBER	DESCRIPTION	2025-26 ORIGINAL BUDGET	2025-26 AMENDED BUDGET	YTD BALANCE 12/31/2025	AVAILABLE BALANCE	% BDGT USED
Fund 678 - Safety						
Revenues						
Dept 000						
678-000-665.00	Interest	0.00	0.00	120.49	(120.49)	100.00
Total Dept 000		0.00	0.00	120.49	(120.49)	100.00
TOTAL REVENUES		0.00	0.00	120.49	(120.49)	100.00
Fund 678 - Safety:						
TOTAL REVENUES		0.00	0.00	120.49	(120.49)	100.00
TOTAL EXPENDITURES		0.00	0.00	0.00	0.00	0.00
NET OF REVENUES & EXPENDITURES		0.00	0.00	120.49	(120.49)	100.00

*NOTE: Available Balance / Pct Budget Used does not reflect amounts encumbered.

GL NUMBER	DESCRIPTION	2025-26 ORIGINAL BUDGET	2025-26 AMENDED BUDGET	YTD BALANCE 12/31/2025	AVAILABLE BALANCE	% BDGT USED
Fund 703 - Current Tax Collections Fund						
Revenues						
Dept 000						
703-000-445.00	Penalties & Int. on Taxes	0.00	0.00	(5,914.33)	5,914.33	100.00
703-000-665.00	Interest	0.00	0.00	33,461.24	(33,461.24)	100.00
Total Dept 000		0.00	0.00	27,546.91	(27,546.91)	100.00
TOTAL REVENUES		0.00	0.00	27,546.91	(27,546.91)	100.00
Fund 703 - Current Tax Collections Fund:						
TOTAL REVENUES		0.00	0.00	27,546.91	(27,546.91)	100.00
TOTAL EXPENDITURES		0.00	0.00	0.00	0.00	0.00
NET OF REVENUES & EXPENDITURES		0.00	0.00	27,546.91	(27,546.91)	100.00

*NOTE: Available Balance / Pct Budget Used does not reflect amounts encumbered.

GL NUMBER	DESCRIPTION	2025-26 ORIGINAL BUDGET	2025-26 AMENDED BUDGET	YTD BALANCE 12/31/2025	AVAILABLE BALANCE	% BDGT USED
Fund 704 - IMPREST PAYROLL FUND						
Revenues						
Dept 000						
704-000-676.00	Reimbursement	0.00	0.00	(116.86)	116.86	100.00
Total Dept 000		0.00	0.00	(116.86)	116.86	100.00
TOTAL REVENUES		0.00	0.00	(116.86)	116.86	100.00
Fund 704 - IMPREST PAYROLL FUND:						
TOTAL REVENUES		0.00	0.00	(116.86)	116.86	100.00
TOTAL EXPENDITURES		0.00	0.00	0.00	0.00	0.00
NET OF REVENUES & EXPENDITURES		0.00	0.00	(116.86)	116.86	100.00

*NOTE: Available Balance / Pct Budget Used does not reflect amounts encumbered.

GL NUMBER	DESCRIPTION	2025-26 ORIGINAL BUDGET	2025-26 AMENDED BUDGET	YTD BALANCE 12/31/2025	AVAILABLE BALANCE	% BDGT USED
Fund 751 - LOCAL UNIT INVESTMENT TRUST FUND						
Revenues						
Dept 000						
751-000-665.00	Interest	0.00	0.00	121,397.10	(121,397.10)	100.00
Total Dept 000		0.00	0.00	121,397.10	(121,397.10)	100.00
TOTAL REVENUES		0.00	0.00	121,397.10	(121,397.10)	100.00
Fund 751 - LOCAL UNIT INVESTMENT TRUST FUND:						
TOTAL REVENUES		0.00	0.00	121,397.10	(121,397.10)	100.00
TOTAL EXPENDITURES		0.00	0.00	0.00	0.00	0.00
NET OF REVENUES & EXPENDITURES		0.00	0.00	121,397.10	(121,397.10)	100.00

*NOTE: Available Balance / Pct Budget Used does not reflect amounts encumbered.

GL NUMBER	DESCRIPTION	2025-26 ORIGINAL BUDGET	2025-26 AMENDED BUDGET	YTD BALANCE 12/31/2025	AVAILABLE BALANCE	% BDGT USED
Fund 901 - General Fixed Assets Account						
Revenues						
Dept 000						
901-000-673.00	Sale of Fixed Assets	0.00	0.00	(2,399,023.65)	2,399,023.65	100.00
Total Dept 000		0.00	0.00	(2,399,023.65)	2,399,023.65	100.00
TOTAL REVENUES		0.00	0.00	(2,399,023.65)	2,399,023.65	100.00
Fund 901 - General Fixed Assets Account:						
TOTAL REVENUES		0.00	0.00	(2,399,023.65)	2,399,023.65	100.00
TOTAL EXPENDITURES		0.00	0.00	0.00	0.00	0.00
NET OF REVENUES & EXPENDITURES		0.00	0.00	(2,399,023.65)	2,399,023.65	100.00
TOTAL REVENUES - ALL FUNDS		43,252,497.00	43,252,497.00	23,728,488.68	19,524,008.32	54.86
TOTAL EXPENDITURES - ALL FUNDS		44,115,140.00	49,824,474.08	30,004,335.15	19,820,138.93	60.22
NET OF REVENUES & EXPENDITURES		(862,643.00)	(6,571,977.08)	(6,275,846.47)	(296,130.61)	95.49

ITEM: 7.D
ADMINISTRATIVE REPORT

TO:	Honorable Mayor and City Council
FROM:	Derek N. Perry, City Manager William Dopp, Finance Director/ City Treasurer
DATE:	January 20, 2026
SUBJECT:	**SECOND QUARTER FY2026 CASH POSITION REPORT**

The Finance Department has developed a Cash Position Summary Report that reflects cash balances as of December 31, 2025. Please note that the cash and investment balances reflect the balance as of that day and are not necessarily indicative of financial health given the complexity of operations.

Cash amounts that are in parentheses reflect a negative cash amount. Often, these are due to the timing of the reimbursement process. Such is the case with the SAFER Grant, the Building Inspection fund, and the Federal Grant funds.

BUDGET IMPACT:
None.

RECOMMENDATION:
Accept the Second Quarter FY2026 Cash Position Report as presented and place it on file.

GL NUMBER	DESCRIPTION	END BALANCE 12/31/2025
Fund 101 - General Fund		
Dept 000		
101-000-002.00	CASH - CHEMICAL BANK	734,750.69
101-000-002.05	CASH - REQUIRED ESCROW	16,459.28
101-000-002.06	Cash - MCCU	179.42
101-000-002.09	Cash - Internet Payments	22,297.57
101-000-002.16	CREDIT CARD PAYMENTS	1,110.01
101-000-002.18	Cash - Fire Truck Replacement	184,000.00
101-000-004.00	Petty Cash	250.00
101-000-004.01	Petty Cash-USB	200.00
101-000-008.05	MBIA Class Account	1,203,953.19
Net - Dept 000		2,163,200.16
Fund 151 - CEMETERY TRUST FUND		
Dept 000		
151-000-002.00	CASH - CHEMICAL BANK	2,003.55
151-000-002.11	Cash - Cemetery Savings	137,995.71
Net - Dept 000		139,999.26
Fund 202 - MVH Major & Trunkline Fund		
Dept 000		
202-000-002.00	CASH - CHEMICAL BANK	4,138.67
202-000-008.05	MBIA Class Account	1,757,019.31
Net - Dept 000		1,761,157.98
Fund 203 - MVH Local Fund		
Dept 000		
203-000-002.00	CASH - CHEMICAL BANK	2,154.27
203-000-008.05	MBIA Class Account	188,587.68
Net - Dept 000		190,741.95
Fund 204 - MUNICIPAL STREET FUND		
Dept 000		
204-000-008.05	MBIA Class Account	7,609.91
Net - Dept 000		7,609.91
Fund 207 - MARSHALL REGIONAL LAW ENFORCEMENT CENTER		
Dept 000		
207-000-002.00	CASH - CHEMICAL BANK	36,915.34
207-000-008.05	MBIA Class Account	587,521.78
Net - Dept 000		624,437.12
Fund 208 - Recreation Fund		
Dept 000		
208-000-002.00	CASH - CHEMICAL BANK	348,848.36
208-000-002.16	CREDIT CARD PAYMENTS	52.47
208-000-008.05	MBIA Class Account	785.57
Net - Dept 000		349,686.40
Fund 211 - FARMERS MARKET		
Dept 000		
211-000-002.00	CASH - CHEMICAL BANK	32,411.49
211-000-004.00	Petty Cash	710.00
211-000-008.05	MBIA Class Account	4,361.75
Net - Dept 000		37,483.24
Fund 226 - Leaf, Brush and Trash Removal		
Dept 000		
226-000-002.00	CASH - CHEMICAL BANK	174,652.42
226-000-008.05	MBIA Class Account	395.46
Net - Dept 000		175,047.88
Fund 244 - ECONOMIC DEVELOPMENT FUND		

GL NUMBER	DESCRIPTION	END BALANCE 12/31/2025
Fund 244 - ECONOMIC DEVELOPMENT FUND		
Dept 000		
244-000-002.00	CASH - CHEMICAL BANK	9,309.75
Net - Dept 000		9,309.75
Fund 246 - FEDERAL GRANT FUND-SAFER GRANT		
Dept 000		
246-000-002.00	CASH - CHEMICAL BANK	(178,426.89)
Net - Dept 000		(178,426.89)
Fund 247 - NORTHEAST NEIGHBORHOOD IMPROVEMENT AUTH		
Dept 000		
247-000-008.05	MBIA Class Account	1,185,475.71
Net - Dept 000		1,185,475.71
Fund 248 - DOWNTOWN DEVELOPMENT AUTHORITY		
Dept 000		
248-000-002.00	CASH - CHEMICAL BANK	154,722.95
248-000-008.05	MBIA Class Account	324,546.64
Net - Dept 000		479,269.59
Fund 249 - BUILDING INSPECTION FUND		
Dept 000		
249-000-002.00	CASH - CHEMICAL BANK	(590,898.03)
249-000-002.09	Cash - Internet Payments	179,676.95
249-000-002.16	CREDIT CARD PAYMENTS	13,596.23
Net - Dept 000		(397,624.85)
Fund 250 - LOCAL DEVELOPMENT FINANCE AUTHORITY FUND		
Dept 000		
250-000-002.00	CASH - CHEMICAL BANK	950,844.63
250-000-002.07	CASH - BOND CONST. SERIES 2022	433,532.59
250-000-008.37	Pool-Debt Retirement & O&M Res	338.02
Net - Dept 000		1,384,715.24
Fund 251 - SOUTH NEIGHBORHOOD IMPROVEMENT AUTHORITY		
Dept 000		
251-000-002.00	CASH - CHEMICAL BANK	32,056.60
251-000-008.05	MBIA Class Account	47,793.96
Net - Dept 000		79,850.56
Fund 265 - Drug Forfeiture Fund		
Dept 000		
265-000-002.00	CASH - CHEMICAL BANK	977.18
265-000-004.00	Petty Cash	100.00
Net - Dept 000		1,077.18
Fund 272 - MH PROCEEDS - SPEC CAPITAL PROJECTS		
Dept 000		
272-000-008.05	MBIA Class Account	7,494,301.94
Net - Dept 000		7,494,301.94
Fund 286 - FEDERAL GRANT FUNDS - RAP 2.0		
Dept 000		
286-000-002.00	CASH - CHEMICAL BANK	(941,755.96)
286-000-002.09	Cash - Internet Payments	101.60
286-000-008.05	MBIA Class Account	(0.10)
Net - Dept 000		(941,654.46)
Fund 288 - TRANSPORTATION SYSTEM FUND		
Dept 000		

GL NUMBER	DESCRIPTION	END BALANCE 12/31/2025
Fund 288 - TRANSPORTATION SYSTEM FUND		
288-000-002.00	CASH - CHEMICAL BANK	(29,001.75)
Net - Dept 000		(29,001.75)
Fund 295 - Airport		
Dept 000		
295-000-002.00	CASH - CHEMICAL BANK	(65,826.23)
295-000-002.09	Cash - Internet Payments	1,007.03
Net - Dept 000		(64,819.20)
Fund 298 - FEDERAL GRANT FUNDS- RAP PROGRAM		
Dept 000		
298-000-002.00	CASH - CHEMICAL BANK	(654,399.50)
Net - Dept 000		(654,399.50)
Fund 301 - Capital Improvement Bond Fund		
Dept 000		
301-000-002.00	CASH - CHEMICAL BANK	1,075,637.45
301-000-008.05	MBIA Class Account	1,070.45
Net - Dept 000		1,076,707.90
Fund 404 - Special Projects Fund		
Dept 000		
404-000-002.00	CASH - CHEMICAL BANK	4,052.26
404-000-008.05	MBIA Class Account	266,271.77
Net - Dept 000		270,324.03
Fund 536 - Marshall House Fund		
Dept 000		
536-000-002.00	CASH - CHEMICAL BANK	1,775.86
536-000-002.19	Cash - HUD Replacement Reserve	1,155.01
536-000-008.05	MBIA Class Account	95,298.44
536-000-012.00	Cash - Security Deposits	48.78
Net - Dept 000		98,278.09
Fund 570 - FIBER TO THE PREMISE		
Dept 000		
570-000-002.00	CASH - CHEMICAL BANK	696,748.68
570-000-002.09	Cash - Internet Payments	213,800.41
570-000-008.05	MBIA Class Account	407,220.50
Net - Dept 000		1,317,769.59
Fund 582 - Electric Fund		
Dept 000		
582-000-002.00	CASH - CHEMICAL BANK	122,991.11
582-000-002.05	CASH - REQUIRED ESCROW	135,932.29
582-000-002.09	Cash - Internet Payments	1,909,285.24
582-000-002.16	CREDIT CARD PAYMENTS	1.06
582-000-004.00	Petty Cash	250.00
582-000-005.00	Cash - MSCPA	588,402.87
582-000-008.02	Pool - Bond & Int. Redemption	590,772.36
582-000-008.05	MBIA CLASS ACCOUNT	2,961,537.53
Net - Dept 000		6,309,172.46
Fund 588 - DART Fund		
Dept 000		
588-000-002.00	CASH - CHEMICAL BANK	4,122.46
588-000-002.09	Cash - Internet Payments	1,186.67
588-000-002.16	CREDIT CARD PAYMENTS	885.04
588-000-008.05	MBIA Class Account	1,426,876.60
Net - Dept 000		1,433,070.77
Fund 590 - Wastewater Fund		

GL NUMBER	DESCRIPTION	END BALANCE 12/31/2025
Fund 590 - Wastewater Fund		
Dept 000		
590-000-002.00	CASH - CHEMICAL BANK	453,198.71
590-000-002.09	Cash - Internet Payments	254,257.70
590-000-002.16	CREDIT CARD PAYMENTS	16.06
590-000-002.33	Cash - O & M RESERVE	34,792.43
590-000-008.02	Pool - Bond & Int. Redemption	18,472.87
590-000-008.05	MBIA Class Account	427,602.50
Net - Dept 000		1,188,340.27
Fund 591 - Water Fund		
Dept 000		
591-000-002.00	CASH - CHEMICAL BANK	157,149.14
591-000-002.09	Cash - Internet Payments	280,383.62
591-000-002.16	CREDIT CARD PAYMENTS	28.03
591-000-008.02	Pool - Bond & Int. Redemption	270,045.79
591-000-008.05	MBIA Class Account	1,413,014.56
Net - Dept 000		2,120,621.14
Fund 596 - SOLID WASTE FUND		
Dept 000		
596-000-002.00	CASH - CHEMICAL BANK	52,714.45
596-000-002.09	Cash - Internet Payments	62,788.59
596-000-008.05	MBIA Class Account	51,745.06
Net - Dept 000		167,248.10
Fund 636 - INFORMATION TECHNOLOGY		
Dept 000		
636-000-002.00	CASH - CHEMICAL BANK	23,714.56
636-000-008.05	MBIA Class Account	4,262.67
Net - Dept 000		27,977.23
Fund 661 - Motor Pool Fund		
Dept 000		
661-000-002.00	CASH - CHEMICAL BANK	163,154.89
661-000-008.05	MBIA Class Account	8,084.87
Net - Dept 000		171,239.76
Fund 678 - Safety		
Dept 000		
678-000-002.00	CASH - CHEMICAL BANK	7,600.17
678-000-008.05	MBIA Class Account	2,342.57
Net - Dept 000		9,942.74
Fund 703 - Current Tax Collections Fund		
Dept 000		
703-000-002.00	CASH - CHEMICAL BANK	370.68
703-000-002.08	Cash - Current Year Taxes	3,575,567.78
Net - Dept 000		3,575,938.46
Fund 704 - IMPREST PAYROLL FUND		
Dept 000		
704-000-002.00	CASH - CHEMICAL BANK	25,773.93
Net - Dept 000		25,773.93
Fund 736 - Retiree Health Care Fund		
Dept 000		
736-000-008.40	MERS RHVF Account	3,003,753.99
Net - Dept 000		3,003,753.99
Fund 751 - LOCAL UNIT INVESTMENT TRUST FUND		
Dept 000		

GL NUMBER	DESCRIPTION	END BALANCE 12/31/2025
Fund 751 - LOCAL UNIT INVESTMENT TRUST FUND		
751-000-002.00	CASH - CHEMICAL BANK	21,411.54
751-000-008.05	MBIA Class Account	611,077.32
Net - Dept 000		632,488.86

ITEM: 7.E

ADMINISTRATIVE REPORT

TO:	Honorable Mayor and City Council
FROM:	Derek N. Perry, City Manager Marcia Strange, Director of Community Development Justin Miller, Parks and Recreation Superintendent
DATE:	January 20, 2026
SUBJECT:	**REPORT - CALHOUN COUNTY PARKS MILLAGE ALLOCATION**

The 2026 County Parks Millage is available to the City of Marshall for use for the purposes of maintaining, operating, preserving, acquiring and developing parks.

In 2025, we applied to the DNR for a Trust Fund Grant for repair and replacement work on a section of the Riverwalk Stuart's Landing to South Marshall starting at the Stuarts Landing side coming up to where new work was completed in 2023. We found out in December that we did receive a Trust Fund Grant for $400,000 ($200,000 City funds, $200,000 Trust Fund monies) and the 2025 and 2026 Parks Millage allocation will be used to offset the City fund matching requirement for this Trust Fund Grant.

The allocation from 2025 was deferred to 2026 in anticipation of using the funds for this match. The 2025 allocation is $23,980.13 and the anticipated 2026 allocation is $25,995.72, for a total of approximately $49,975.85

We must submit the signed allocation form by February 16th to Calhoun County.

BUDGET IMPACT:
This allocation will reduce the amount of match from the general funds required for the DNR Trust Fund Grant for work on the Riverwalk by the anticipated amount of $49,975.85.

RECOMMENDATION:
Approve the 2025 Parks Millage Allocation Report and 2026 Allocation Request between the City of Marshall and Calhoun County Parks and Recreation Commission, in substantial form, and authorize the City Manager and City Clerk to sign the necessary documents.

General Instructions:

- All communities that received an allocation must complete the following report. Section 1 asks how a community used (or did not use) its 2025 allocation. Section 2 covers if a community accepts or declines its 2026 millage allocation.
- Communities declining their allocation must sign and submit the form and mark the notice of declining. Documentation of approval of this form by a local government body, such as meeting minutes when action was taken or a resolution by the governing body, is required.
- This information will be used to advise staff, citizens, committee members, and elected officials on how the County Parks Millage funds are being spent by local municipalities, so accuracy and evidence of approval are critical.
- Please return this allocation request, year-end millage report, and minutes demonstrating approval to Calhoun County Parks Department by Feb. 16, 2026. It can be mailed to Parks Department, 315 W Green Street, Marshall, MI 49068, or via email to countyparks@calhouncountymi.gov. Municipalities will be contacted prior to the due date with a reminder.

Financial and reporting guide:

- Municipalities must be able to report on Parks Millage funds separately from general park expenditures. This end of year millage report requires millage expenses be separated from general or other operating fund parks expenses and shared in Section 1: 2025 Allocation Report.
- Municipalities can maintain a balance of funds up to three years' worth of allocations. Municipalities that have not submitted any plans to spend funds between 2023-2025 will not receive a four-year allocation unless significant planning or progress is shown. Municipalities in this situation must reach out to Assistant Director of Community Development Lucy Hough at 269-781-0769 or lrhough@calhouncountymi.gov.
- Municipalities that fail to complete this form forfeit their allocation. Forfeited funds will be placed back into the municipal allocation pool and divided proportionately among remaining municipalities in 2026 or 2027.

What can millage funds be used for?

Millage funds must be used in accordance with the ballot language citizens approved on Aug. 6, 2024. It reads, millage funds will "be used and dispersed for the purpose of maintaining, operating, preserving, acquiring, and developing parks in Calhoun County." This list provides examples. Additionally, municipalities can fund eligible projects in other municipalities; an additional document is included listing projects countywide seeking funding.

Capital repairs or replacements	Park acquisitions	Park amenities
Additional park maintenance	Matching funds	Park planning and engineering

What can't millage funds be used for?

Parks requiring an entry fee	Parks that are not open to the public
Recreation leagues	Athletic fields that are not open to the public
Sports programming	Replacing local municipality parks funding
Cemeteries	

*Municipalities that have ideas that fall outside the guidelines of this document must contact Calhoun County Parks staff to discuss the proposal. All proposals will be reviewed on a case-by-case basis.

Timeline/Due dates

Allocation request and previous year's report due	February 16, 2026
Allocations sent to municipalities	May 2026

CITY OF MARSHALL

Section 1: 2025 Allocation Report

Complete the following to explain how your municipality used its 2025 local share of the park millage.

2025 Allocation Financial Report:

1. 2025 County millage allocation **$ 23,803.94**
2. Balance from previous allocations per 2024 report $ 176.19
3. **Total** $ 23,980.13
4. 2025 Millage expenses
   - 4a. Salaries and fringe $____________
   - 4b. Contractual services $____________
   - 4c. Supplies and equipment $____________
   - 4d. Other____________ $____________
   - ____________ $____________
5. Total millage expenditures (Add lines 4a through 4d) $____________
6. Ending millage balance (Subtract line 5 from line 3) $ 23,980.13

Ending millage balance must be less than $66,305.09 to receive a fourth-year allocation.

What did you accomplish with your millage funds in 2025?

The City of Marshall chose to carry over the millage funding until 2026. The combined 2025 and 2026 millage dollars will be used towards a DNR Trustfund Match for Phase 2 of our Riverwalk Renovation Project.

How did your results differ from your original proposal?

Was millage money used as matching funds for state, federal, or local grants?

☐ Yes ▣ No If yes, how much grant money was awarded? $____________

Section 2: 2026 Allocation Request

The following reviews if/how your municipality intends to use its 2026 local share of the parks millage. Please note the allocation below is an estimate and will change based on actual taxes collected.

City of Marshall's 2026 Park's Millage Allocation estimate is $25,995.72

Municipal allocation commitment

▣ City of Marshall accepts its millage allocation.

☐ City of Marshall declines its millage allocation.

☐ City of Marshall has exceeded three years of allocations and is not eligible for a fourth-year allocation.

CALHOUN COUNTY PARKS AND RECREATION COMMISSION
2025 PARKS MILLAGE ALLOCATION REPORT & 2026 ALLOCATION REQUEST

CITY OF MARSHALL

Project(s) Description – Please explain if/how you plan to spend the 2026 Park Millage Allocation

The 2026 Park Millage Allocation will be combined with the 2025 allocation to be used toward a DNR Trustfund Grant match.

Project Type(s):
Check all that apply

- ☐ Capital Replacement
- ☐ Additional Maintenance
- ☐ Planning or Engineering
- ☐ Other (explain below)
- ☐ New Capital Improvement
- ☐ Equipment
- ☒ No project in 2026

Estimated Budget:

Salaries and fringe	$
Contractual services	$ 400,000
Supplies and equipment	$
Other:	$
Other:	$
Total Budget	$ 400,000

How would your municipality fund the ongoing maintenance of this project(s) if the millage isn't renewed at the end of the five-year period?

The City of Marshall has added phases to our CIP program for Riverwalk repairs. We will also be using our fiscal year budget to add funds for Riverwalk Maintenance.

☒ By checking here, you certify that Calhoun County Parks Millage funding is not being used to replace existing municipal park funding and that these funds are being used to expand the quality of parks in our community.

Documentation

☒ Municipalities must provide documentation of approval of this form by a local government body such as meeting minutes where action was taken or a resolution by the governing body.

____
Date

____
Authorized official signature

____
Date of approval of local governing board (Township board, city, or village council).

____
Authorized official printed name

____
Authorized official title

Additional comments/space:

The City of Marshall received a 2025 DNR Trust Fund grant of $400,000 with a 50% match. The project will most likely be completed in 2027. All or our funds from the County Millage will be used towards the matching dollars. Thank you.

ITEM: 10.A

ADMINISTRATIVE REPORT

TO:	Honorable Mayor and City Council
FROM:	Derek N. Perry, City Manager William Dopp, Finance Director/ City Treasurer
DATE:	January 20, 2026
SUBJECT:	**JULY 1, 2026 — JUNE 30, 2032, CAPITAL IMPROVEMENT PROGRAM (CIP) ADOPTION**

Each year, Council is presented with a Capital Improvement Program (CIP), which is the *guide* for future capital improvements for the City of Marshall. Through the CIP process, the groundwork has been laid to ensure that capital improvements are identified and prioritized. The resources to provide those needs are also analyzed. The proposed CIP is published on the City's website on the Finance Department's home page, and was included in the Council packet for the December 15, 2025, Council meeting.

The Marshall City Planning Commission held a public hearing at its January 14, 2026, regular meeting. The Planning Commission's role is to review the CIP to make certain it addresses any priorities included in the Master Plan for Future Land Use or any capital improvement that will require site plan review. The Planning Commission accepted and recommended Council approval of the CIP.

On December 15, 2025, the Council scheduled a public hearing for January 20, 2026, to receive comments on the proposed Capital Improvement Program. Following the public hearing, Council will be asked to adopt the CIP as presented or with any changes the Council deems necessary.

BUDGET IMPACT:
There is no budget impact as this is a planning document only.

RECOMMENDATION:
Approve the July 1, 2026, through June 30, 2032, Capital Improvement Program (CIP) as presented.

FUND	Department	Project Title	Priority Ranking	Estimated Useful Life	Source of Funding	Project Narrative/Purpose	2026-2027 Expenditure	2027-2028 Expenditure	2028-2029 Expenditure	2029-2030 Expenditure	2030-2031 Expenditure	2031-2032 Expenditure	City Expenditure	Other Funds or Grant Share	Total Expenditure
101	DPW	Facility	2	10	General Fund	Facility Management 2027: Structural Assessment 2029: Office and Staff Area Remodel 2030: Maintenance Area Remodel	$40,000		$250,000	$250,000			$540,000		$540,000
101	DPW	Facility: Material Storage Building	3	175	General Fund	New Storage Building Material Storage for Salt, Sand, Top Soil, Gravel.	$50,000	$250,000					$300,000		$300,000
101	Engineering	MAJOR Campus Stormwater District	1	20	Various	Stormwater District The City of Marshall will be responsible for the operation and maintenance of a stormwater management system that supports the MAJOR Campus. The system consists of stormwater conveyance infrastructure and two large stormwater basins. The conveyance infrastructure includes open swales and ditches and a variety of culverts, all of which total over 5,000 feet of conveyance structures. The stormwater basins total approximately 60 acres in size.	$75,000	$75,000	$75,000	$75,000	$75,000		$375,000		$375,000
101	Engineering	Utility Locating	1	15	General Fund	Vehicle The utility locating vehicle is not properly equiped for the job. The vehicle lack appropriate and safe storage of all materials/tools needed for the job. A new vehicle will	$60,000						$60,000		$60,000
101	Engineering	Asset Management	2	10	General Fund	GPS Equipment The existing GPS locating equipment is reaching the end of its useful life and needs replacement			$75,000				$75,000		$75,000
101	PSB	Structure	2	25	General Fund	Warehouse and Garage Area Remodel Update material storage, Improve drainage and wash bay, vehicle storage efficiencies, EV plugs, crew areas are inefficient, plumbing updates				$250,000			$250,000		$250,000
101	PSB	Structure	2	25	General Fund	Office Area Remodel Room layout is inefficient, more office space needed, windows need replacement, Breezeway no longer serves a purpose, digital nature of work today changes office needs			$500,000				$500,000		$500,000
101	PSB	Site	1	40	General Fund	Building Expansion Planning Analyze existing building for current and future use. Use facility assesment to determine future needs. Develop conceptual plan for expansion of facility to meet needs	$30,000	$50,000					$80,000		$80,000
101	PSB	Structure	1	35	General Fund	Office Building Roof Replace Many leaks and end of useful life			$300,000				$300,000		$300,000
101	PSB	Mechanical	1	5	General Fund	Office Area HVAC Engineering investigation and design replacement system	$30,000	$25,000					$55,000		$55,000
101	PSB	Mechanical	1	25	General Fund	Garage and Warehouse Lights and Heat Lighting is inadequate; new layout for LED lights Heating is well past the useful life and shows signs of being inoperable at anytime now.	$250,000						$250,000		$250,000
101	PSB	Mechanical	2	5	General Fund	Office Area Replace HVAC		$50,000					$50,000		$50,000
101	PSB	Furnishings	2	12	General Fund	Office Area Replace Carpet		$50,000					$50,000		$50,000
101	PSB	Site	1	12	General Fund	Parking and Driveways Patching, Crack Seal, and Seal Coat		$25,000					$25,000		$25,000
101	PSB	Mechanical	1	25	General Fund	Water Quality Water is brown for unknown reasons. Install building wide water softener		$35,000					$35,000		$35,000
101	PSB	Site	1	25	General Fund	Security PSB has experienced theft in the outdoor storage area; year one goals site security assessment and implement perimeter controls	$50,000	$50,000	$50,000				$150,000		$150,000
101	PSB	Site	1	25	General Fund	Parking and Driveways Mill and Pave all asphalt					$100,000		$100,000		$100,000

FUND	Department	Project Title	Priority Ranking	Estimated Useful Life	Source of Funding	Project Narrative/Purpose	2026-2027 Expenditure	2027-2028 Expenditure	2028-2029 Expenditure	2029-2030 Expenditure	2030-2031 Expenditure	2031-2032 Expenditure	City Expenditure	Other Funds or Grant Share	Total Expenditure
101	City wide	Sidewalk repairs	3	20	General Fund	Annual Sidewalk Repairs based on mapped out sections of City	$50,000	$50,000	$50,000	$50,000	$50,000	$50,000	$300,000		$300,000
							$635,000	**$660,000**	**$1,300,000**	**$625,000**	**$225,000**	**$50,000**	**$3,495,000**	**$0**	**$3,495,000**
101	Parks	Stuarts Landing Improvements	4	30	Grants & other	Rehabilitation of Stuart's Landing including the following updates: replace canoe/kayak launch, a new shelter, a linear path around the site, improved shoreline and river access, and related improvements. Fishing pier grant.					$910,000		$0	$910,000	$910,000
101	Parks	Repair Brooks Fountain	1	25	General Fund	The Brooks Fountain structural repairs.		$750,000	$750,000	$500,000			$2,000,000		$2,000,000
101	Parks	Carver Park Fountain Replacement/Repair	2	30	General Fund	Carver Park Fountain replacement. Replumb to include auto-fill and drain like Brooks. Motor/pump needs replaced 2026.					$100,000		$100,000		$100,000
101	Parks	Riverwalk Repairs Phase 1B	1	20	General Fund	Replace structural beams along riverwalk. Fix and replace fencing and deckboards. Trim and remove trees throughout riverwalk.	$200,000						$50,000	$150,000	$200,000
101	Parks	Riverwalk Repairs Phase 2	2	20	General Fund	Replace structural beams along riverwalk. Fix and replace fencing and deckboards. Trim and remove trees throughout riverwalk.		$200,000					$50,000	$150,000	$200,000
101	Parks	Riverwalk Repairs Phase 2B	3	20	General Fund	Replace structural beams along riverwalk. Fix and replace fencing and deckboards. Trim and remove trees throughout riverwalk.			$500,000				$200,000	$300,000	$500,000
101	Parks	Riverwalk Repairs Phase 3	3	20	General Fund	Replace structural beams along riverwalk. Fix and replace fencing and deckboards. Trim and remove trees throughout riverwalk.				$500,000			$200,000	$300,000	$500,000
101	Parks	Riverwalk Repairs Phase 3B	3	20	General Fund	Replace structural beams along riverwalk. Fix and replace fencing and deckboards. Trim and remove trees throughout riverwalk.					$500,000		$200,000	$300,000	$500,000
101	Parks	Riverwalk Extension	5	30	General Fund	Extend Riverwalk west of Kalamazoo towards Historic Bridge Park, partner with County.						$3,500,000	$0	$3,500,000	$3,500,000
101	Parks	Athletic Field Renovations	1	7	General Fund	Athletic Field Resurface, clay replacement for pitching areas and batters boxes, level outfield with sand, replace all base pegs, new bases for all fields, fencing repairs.		$150,000					$50,000	$100,000	$150,000
101	Parks	Ketchum Park Great Lawn	5	50	General Fund	LOWER KETCHUM COMMONS AND PROMENADE Work related to the establishment of the lower lawn commons, drainage system, and its perimeter pedestrian walkway. Also included is the main path between parking on Montgomery Street and the Rotary Bridge. Construction Cost: $143,000 Construction and Soft Costs: $185,900.					$1,285,900		$0	$1,285,900	$1,285,900
101	Parks	North Ketchum New Pavillion	1	15	General Fund	Metal frame with metal roof, concrete floor. Matches new Splashpad pavillion.	$100,000						$80,000	$20,000	$100,000
101	Parks	North & South Ketchum Park Parking Lot	2	15	General Fund	Mill and repave parking lot/paint parking spots.	$40,000						$40,000		$40,000
101	Parks	North Ketchum Park Bathroom Renovation OPTION 2. Design year 1, Build year 2.	4	15	General Fund	New bathroom building with attached, rentable pavillion and kitchen/banquet serving room.		$20,384	$291,200				$261,584	$50,000	$311,584
101	Parks	North Ketchum Park Bathroom Renovation OPTION 1. New roof, relocate door and make single ADA compliant. Other to be storage room. Design year 1. Build year 2.	4	15	General Fund	Regrade, new approach, new door location, single ADA bathrooom, new roof	$10,920	$162,240					$173,160		$173,160
101	Parks	Small maintenance and storage building	5	30	General Fund	Heated shop space for parks maintenance desired. Tall OH door to drive in. EX: Build sections of board walk inside and then install.		$85,000					$85,000		$85,000
101	Parks	Sand Volleyball Court Renovations	1	20	General Fund	Replace all fencing at Volleyball courts, remove current sand and equipment. Replace with sugar sand. Replace post with new. Replace nets.	$250,000						$100,000	$150,000	$250,000
101	Parks	Athletic Field Playground Replacement	2	20	General Fund	Replace Old playground equipment.	$75,000						$25,000	$50,000	$75,000
101	Parks	North Ketchum Park Playground Replacement	2	20	General Fund	Replace Old playground equipment.		$75,000					$25,000	$50,000	$75,000
101	Parks	Shearman Park Playground Replacement	2	20	General Fund	Replace Old playground equipment.			$75,000				$25,000	$50,000	$75,000
101	Parks	Formal Kayak launch from PSB/Riverwalk	3	20	General Fund	Concrete accessible ramp for kayak launch to replace informal gravel launch area		$100,000					$100,000		$100,000
101	Parks	Kids Kingdom Renovation	2	30	General Fund	Replace dilapidated equipment with new equipment @ Kids Kingdom. Update with state of the art play structure with accessible equipment for all.				$1,000,000			$0	$1,000,000	$1,000,000
						TOTAL	**$675,920**	**$1,542,624**	**$1,616,200**	**$2,000,000**	**$2,795,900**	**$3,500,000**	**$3,764,744**	**$8,365,900**	**$12,130,644**
101	Clerk	Election Tabulators	1	10	General Fund	Replace existing 3 tabulators and Voter Assist Terminal, which have reached end of life, with new State and County approved equipment.	**$40,000**						$40,000		$40,000
						TOTAL	**$40,000**	**$0**	**$0**	**$0**	**$0**	**$0**	**$40,000**	**$0**	**$40,000**

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101	Fire	Fire Hose & Equipment for new Engine	2	25 Years	General Fund	Replace Hose, used equipment & Add Extrication Equipment		$75,000					$75,000		$75,000
						TOTAL	**$0**	**$75,000**	**$0**	**$0**	**$0**	**$0**	**$75,000**	**$0**	**$75,000**
101	Police	Community Camera Project	2	5-7 years	General Fund	A community camera program is an integrated camera system that will improve the safety of the Marshall Communty. The program includes surveillance cameras at the city parks, traffic cameras to monitor high traffic areas, and software that will use LPR, AI, and dispatch integration to assist law enforcement and first responders.	$250,000						$0	$250,000	$250,000
101	Police	MVR/Body Camera Change Over	1	5-7 years	General Fund	Moble Car Camera and Body Camera replacement.	$140,000						$140,000		$140,000
						TOTAL	**$390,000**	**$0**	**$0**	**$0**	**$0**	**$0**	**$140,000**	**$250,000**	**$390,000**
151	Cemetery	Chapel Building	3	75	General Fund/Grant	Facilty Upgrade 2028: Make chapel building handicap accessible 2030: General Building Rehabilitation		$200,000		$200,000			$400,000		$400,000
151	Cemetery	Cemetery Road Paving Project	2	20	Cemetery Trust Fund	Finishing the drives in the cemetery will provide a clean and solid surface during inclement weather for those visiting their loved ones during a funeral service. 1,400 feet.	$20,000		$25,000	$25,000			$70,000		$70,000
151	Cemetery	Cemetery Water Line Replacement	2	100	Cemetery Trust Fund	The water lines throughout the have failed at various times over the last 3 years. The complete replacement of the waterlines and upgrade to current standards is necessary for the future operation and maintenance of the cemetery.	$30,000	$30,000	$30,000				$90,000		$90,000
151	Cemetery	Cemetery Expansion to Meet Future Demand	2	150	Cemetery Trust Fund	Cemetery has two sections left holding 500 spaces for purchase. The number available will shrink exponentially as families begin having trouble finding blocks of spaces available for family plots. This will drive many to seek alternate locations. $35,000 Design - $100,000 Construction. Columbarium - $75,000.		$35,000	$100,000	$75,000			$210,000		$210,000
						TOTAL	**$50,000**	**$265,000**	**$155,000**	**$300,000**	**$0**	**$0**	**$770,000**	**$0**	**$770,000**
202	Major Streets	Fountain Circle	2	100	Act 51, Grants, Special Projects Fund	Fountain Traffic Circle Reconstruction Part of the overall Fountain Improvements Campaign the road around Brooks Fountain needs to be reconstructed. The project goal is to improve pedestrian access, maintain uniqueness, and improve vehicular safety.				1,650,000.00			$1,650,000		$1,650,000
202	Major Streets	Road Reconstruction	1	100	Act 51	South Marshall Street Michigan to Spruce Street Reconstruction the street from curb to curb, analyze for non-motorized improvements. Engineering Design FY26.					$54,200	$487,800	$542,000		$542,000
202	Major Streets	Partial Reconstruction	3	15	Act 51	East Green Street Marshall Ave - City Boundary Full reconstruction in area over the watermain, repair patches from franchise utility work, improveme non-motorized assets.	$587,400						$587,400		$587,400
202	Major Streets	Road Reconstruction	1	100	Act 51	South Marshall Street Spruce to Clinton Reconstruction the street from curb to curb, analyze for non-motorized improvements, and assess the instersection of Spruce, S Marshall, and Exchange; will use MDOT Small Urban Program Funding Engineering Design FY26; application for Small Urban Grant FY26.					$63,200.00	$953,800.00	$632,000	$385,000	$1,017,000
202	Local Streets	Partial Reconstruction	4	15	Street Millage	Mulberry Prospect to Hanover Pair with watermain project		$845,800			$376,000		$1,221,800		$1,221,800

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202	Local Streets	Partial Reconstruction	4	15	Street Millage	Forest St Allen to Sibley Pair with watermain project Possible new sidewalk installation				$276,800			$276,800		$276,800
202	Local Streets	Partial Reconstruction	4	15	Street Millage	Sibley Lane Okeefe to Forest Partial Reconstruction Pair with Watermain Project			$623,200				$623,200		$623,200
202	Local Streets	Road Partial Reconstruction	2	100	Street Millage	North Gordon Street Mansion to Forest Full reconstruction for watermain trench, Partial reconstruction on remaining road area.				$524,600			$524,600		$524,600
202	Local Streets	Road Reconstruction	4	25	Street Millage	Rose St & Oak St Full Mill and Pave Potential non-motorized improvements Pair with Watermain Project			$217,600				$217,600		$217,600
203	Local Streets	Road Partial Reconstruction	2	25	Act 51	High Street Forest to Michigan Ave Full reconstruction for portion of watermain replacement. Partial reconstruction on remainder of road.					$636,600		$636,600		$636,600
203	Local Streets	Fountain St. Paving	2	25	Act 51	Fountain Street Michigan to Hanover Rehabilitation Construction to follow completion of the Recreation Fields Pickleball and Splash Pad Project.					$850,400		$850,400		$850,400
						TOTAL	**$587,400**	**$845,800**	**$840,800**	**$2,451,400**	**$1,980,400**	**$1,441,600**	**$7,762,400**	**$385,000**	**$8,147,400**

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207	MRLEC	Front Parking Lot Expansion	3	40	MRLEC Operations	A need for additional parking has been identified at MRLEC. There are numerous times each month where the parking lot is overflowing because of trainings or events at MRLEC. The expansion will help solve this issue. The estimated cost (with assistance of the Marshall DPW) of expanding the parking lot is $50,000. The new section will be added to the 5 year maintenance schedule for resurfacing.		$100,000					$35,000	$65,000	$100,000
207	MRLEC	MRLEC Barn Expansion	1	40	MRLEC Operations	The MRLEC agencies have identified a need for an added secured storage area for vehicles held for evidence. Currently we are all being asked to hold vehicles for evidence when involved in major crimes. The delayed time frame is leading to vehicles being parked in the storage area of our shared barn. An addition is being proposed to be added to the MRLEC barn to individually secure 8-10 vehicles. The building would be on the east side of the building and would require new construction.	$250,000						$87,500	$162,500	$250,000
						TOTAL	**$250,000**	**$100,000**	**$0**	**$0**	**$0**	**$0**	**$122,500**	**$227,500**	**$350,000**

FUND	Department	Project Title	Priority Ranking	Estimated Useful Life	Source of Funding	Project Narrative/Purpose	2026-2027 Expenditure	2027-2028 Expenditure	2028-2029 Expenditure	2029-2030 Expenditure	2030-2031 Expenditure	2031-2032 Expenditure	City Expenditure	Other Funds or Grant Share	Total Expenditure
208	Recreation	Replacement of Athletic Field Light System - rec pays for install, donated lights from HS	3	30	Recreation Fund	The current lights on diamond #1 & #2 are approaching the end of their expected life. The entire system should be replaced.		$50,000	$350,000				$350,000	$50,000	$400,000
208	Recreation	Repave Athletic Field Parking Lot & Pathways 2026. Striping of Parking Lot, Sealcoat and paint 2031	4	12	Recreation Fund	Seal Coating Athletic Field Parking Lot & Pathways is considered routine maintenance.	$125,000					$50,000	$175,000		$175,000
208	Recreation	Athletic Fields- Batting Cages	5	15	Recreation Fund	Two batting cages-35'x70'					$35,000		$35,000		$35,000
208	Recreation	Recreation Athletic Facility	4	30	Grants/Fund Raising	Construction of a Recreation Center that would include 2 basketball courts, community room, etc.					$6,000,000		$6,000,000		$6,000,000
						TOTAL	**$125,000**	**$50,000**	**$350,000**	**$0**	**$6,035,000**	**$50,000**	**$6,560,000**	**$50,000**	**$6,610,000**
211	Farmer's Market	Farmers Market Project	2	20	Grants / Fundraising	Replace old storage shed w/ newer larger shed 12x20 add electric throughout market area.	$25,000							$25,000	$25,000
211	Farmer's Market	Farmer's Market Pavilion	3	40	Farmer's Market/Donations	Farmer's Market pavilion will include a covered area for the farmer's market. The space design will consider supporting a winter market, event space (in conjunction with social district), and maintaining parking. Requires land purchase.				$1,000,000			$500,000	$500,000	$1,000,000
						TOTAL	**$25,000**	**$0**	**$0**	**$1,000,000**	**$0**	**$0**	**$500,000**	**$525,000**	**$1,025,000**
247	NE NIA	Eastside Redevelopment Infrastructure	1	20	NIA TIF Capture	Infrastructure necessary to allow the redevelopment of the Land Bank property off of East Dr/Mann. Extension of water, sewer, storm sewer, roads, and sidewalks for the development. Does not include electric or fiber extension at this time.			$1,450,000				$1,450,000		$1,450,000
247	NE NIA	Valley View Phase 2	1	20	NIA TIF Capture	Clifton Meadows Road	$750,000						$750,000		$750,000
247	NE NIA	Pratt Park Future Phases	3	20	NIA TIF Capture	Infrastructure necessary to allow for the development of future phases of Pratt Park for housing opportunities. Extension of water, sewer, storm sewer, roads, and sidewalks for the development.					$1,500,000	$1,672,800	$3,172,800		$3,172,800
						TOTAL	**$750,000**	**$0**	**$1,450,000**	**$0**	**$1,500,000**	**$1,672,800**	**$5,372,800**	**$0**	**$5,372,800**
248	Downtown Development Authority	North Activation Zone	2	30	DDA Revenues/Grants	The proposed Social Area will be a 4,000 square foot community area with tables and chairs in the northern portion of lot 10 along the south alley. The proposed trash component will be a coral for business use. The businesses to be served are those located along Michigan Avenue between Eagle Street and Jefferson Streets.			$500,000	$100,000			$600,000		$600,000
248	Downtown Development Authority	DDA Parking Lots (8,13,14,15)	2	15	DDA Revenues	Mill and pave downtown parking lots #8, 13, 14, 15.	$100,000						$100,000		$100,000
248	Downtown Development Authority	DDA Parking Lots (1, 4, 5, 6, 7)	2	20	DDA Revenues	Mill and pave downtown parking lots #1, 4, 5, 6, 7.	$120,000						$120,000		$120,000
248	Downtown Development Authority	Kubota Ut Snow/Landscape Machine x1130	1	10	DDA Revenues / Parks	Machine will salt/plow/ mulch/ garbage	$40,000						$40,000		$40,000
248	Downtown Development Authority	Sound System Upgrades	3	15	DDA Revenues	Improve the downtown sound system and incorporate cameras for events and security. This is an estimate as this has not been explored with vendors at this time.	$90,000						$90,000		$90,000
						TOTAL	**$350,000**	**$0**	**$500,000**	**$100,000**	**$0**	**$0**	**$950,000**	**$0**	**$950,000**
250	LDFA	Pedestrian Path LDFA	2	15	LDFA reserves and possible Bond	Construction of an 10' wide patch connecting the Industrial Park to the south NIA and rest of town. Council has made a goal of increased walkability and we have seen an increased level of pedestrian activity to and from the Industrial Park.		$200,000					$200,000		$200,000
250	LDFA	Lift Station	1	75	LDFA reserves and possible Bond	The existing Pratt Avenue Lift Station is in need of rehabilitation after years of inoperation.	$75,000						$75,000		$75,000
250	LDFA	Pratt Avenue Rehabilitation	2	15	LDFA reserves and possible Bond	Mill and overlay of Pratt Avenue as it will be in need of maintenance due to age and condition.	$413,500						$413,500		$413,500

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						TOTAL	**$488,500**	**$200,000**	**$0**	**$0**	**$0**	**$0**	**$688,500**	**$0**	**$688,500**
251	S NIA	Emerald Hills Phase 2	1	20	S NIA TIF Capture	Extension of sewer, electric, fiber, streets, etc. to add or create buildable lots.		$2,250,000					$2,250,000		$2,250,000
251	S NIA	Emerald Hills Phase 3	1	20	S NIA TIF Capture	Infrastructure necessary to allow the construction of the third phase of the emerald hills subdivision which includes the planned multi-family units (6 buildings). Extension of water, sewer, storm sewer, roads, and sidewalks for the development.			$1,000,000				$1,000,000		$1,000,000
251	S NIA	Emerald Hills Phase 4	1	20	S NIA TIF Capture	Infrastructure necessary to allow the construction of the fourth phase of the emerald hills subdivision which includes 42 housing units. Extension of water, sewer, storm sewer, roads, and sidewalks for the development.			$1,250,000				$1,250,000		$1,250,000
251	S NIA	Emerald Hills Phase 5	1	20	S NIA TIF Capture	Infrastructure necessary to allow the construction of the fifth phase of the emerald hills subdivision which is 98 housing units. Extension of water, sewer, storm sewer, roads, and sidewalks for the development.						$3,750,000	$3,750,000		$3,750,000
251	S NIA	Emerald Hills Pedestrian Path	3	15	S NIA TIF Capture	10' wide path built between Circle Drive and the Airport on the east side of South Kalamazoo. This would improve walkability for the proposed development, Fairway meadows, and the surrounding neighborhood. This would be a connection between downtown and the extension of a path from the airport to the industrial park (which is included in LDFA CIP).				$150,000			$150,000		$150,000
						TOTAL	**$0**	**$2,250,000**	**$2,250,000**	**$150,000**	**$0**	**$3,750,000**	**$8,400,000**	**$0**	**$8,400,000**
295	Airport	Pavement Marking and Crack Sealing 26	1	10	General Fund 0%, FAA Allocation 95%, State 5%	Replacement of pavement markings and crack sealing as necessary. Participation in the MDOT crack sealing program to prolong the life of the airport runway and taxiways.	$36,000						$100	$35,900	$36,000
295	Airport	Pavement Marking and Crack Sealing 28	1	10	General Fund 5%, FAA Allocation 95%, State 5%	Replacement of pavement markings and crack sealing as necessary. Participation in the MDOT crack sealing program to prolong the life of the airport runway and taxiways.		$52,000					$2,600	$49,400	$52,000
295	Airport	North Apron and West Parallel Taxiway Rehabilitation	1	15	General Fund 5%, FAA Allocation 90%, State 5%	Engineering and Construction of North Apron and West Parallel Taxiway.	$819,109						$32,587	$786,522	$819,109
295	Airport	Airport Master Plan (ALP Update)	2	20	General Fund 5%, FAA Allocation 90%, State 5%	,pdate of the Airport Master Layout Plan which is used as a guide for future development on the airport grounds. Funding is $308,750 Federal, $8,125 State, and $8,125 City.	$325,000						$8,125	$316,875	$325,000
295	Airport	Construction Hangar Taxiway - Design	3	20	General Fund 5%, FAA Allocation 90%, State 5%	Design associated with the construction of a new hangar taxiway to provide access to new T-hangar buildings east of the current buildings. New hangars would be a partnership with a third party. Project would only move forward if hangars were constructed.		$25,000					$1,250	$23,750	$25,000
295	Airport	Construction Hangar Taxiway - Construction	3	20	General Fund 5%, FAA Allocation 90%, State 5%	Construct a new hangar taxiway to provide access to new T-hangar buildings east of the current buildings. New hangars would be a partnership with a third party. Project would only move forward if hangars were constructed.			$285,000				$14,250	$270,750	$285,000
295	Airport	Main Hangar Improvements - Design	1	25	100% Reimbursed FAA Allocation	Design associated with the roof replacement project for the main hangar. The $100 is a placeholder as we would get reimbursed for these design costs.	$45,100						$100	$45,000	$45,100
295	Airport	Main Hangar Improvements - Construction	1	25	General Fund 0%, FAA Allocation 95%, State 5%	The roof over the main hangar and the space leased by Griswold Aviation is nearing the end of life and needs to be replaced. The City would need to fund $13,000 (2023 $1250 and 2024 $11,750) of the improvements and the Feds/State $247,000 (2023 $23,750 and 2024 $223,250).	$592,732						$100	$592,632	$592,732

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295	Airport	Land Acquisition - consultant costs only	3	50	General Fund/LDFA	Purchase of 66.34 acres from the Udell Trust for airport and Industrial Park expansion. Purchase would have to be funded by City/LDFA and reimbursement for portion used by airport can be pursued using our annual allocation.			$29,000				$3,000	$26,000	$29,000
295	Airport	Land Acquisition + reimb of consultant costs	3	50	General Fund/LDFA	Purchase of 66.34 acres from the Udell Trust for airport and Industrial Park expansion. Purchase would have to be funded by City/LDFA and reimbursement for portion used by airport can be pursued using our annual allocation.				$171,000			$0	$171,000	$171,000
						TOTAL	**$1,817,941**	**$77,000**	**$314,000**	**$171,000**	**$0**	**$0**	**$62,112**	**$2,317,829**	**$2,379,941**
570	FiberNet	Splicing Trailer	2	15	FiberNet Fund	Splicing Trailer for technicans to be able to splice fiber to eliminate this from being contacted out; as well as greatly decrease the outage time for repairs.	$90,000						$90,000		$90,000
570	FiberNet	Bucket Truck Replacment	3	15	FiberNet Fund	Bucket Truck to replace truck 303			$125,000				$125,000		$125,000
570	FiberNet	Bucket Truck Replacment	3	15	FiberNet Fund	Bucket Truck to replace truck 304				$125,000			$125,000		$125,000
570	FiberNet	Pick up truck- Vehicle	2	15	FiberNet Fund	3rd vehicle for the Fiber department to be used by office staff or potential additional technician	$50,000						$50,000		$50,000
570	FiberNet	Equipment Network Upgrades	1	10	FiberNet Fund	Equipment Network Upgrades: replacing customer modems and the related infastructure to support the routers. Switches (6) on a 10 year replacement plan	$150,000	$150,000	$50,000	$50,000	$50,000	$50,000	$500,000		$500,000
570	FiberNet	Network Expansion	3	15	FiberNet Fund	Expansion of Network to new developments within the city limits and possibly expansion into surrounding townships		$150,000	$150,000	$150,000	$150,000	$150,000	$750,000		$750,000
						TOTAL	**$290,000**	**$300,000**	**$325,000**	**$325,000**	**$200,000**	**$200,000**	**$1,640,000**	**$0**	**$1,640,000**
582	Electric	Replace Tie 1 and 2 underground cable	4	40 years	Electric Fund	A portion of the two main express feeder cables from Pearl St. Substation to the Powerhouse are underground and in a duct system. They have been in service for 35 years and have met their life expectancy. The feeder cables are the main source of power to the City's electric load and are the connection to the grid for the City's internal generation. Because they are a critical component of the electric system the cables should be modernized.					$2,500,000		$2,500,000		$2,500,000
582	Electric	Replace Windows	3	50	Electric Fund	Existing Powerhouse windows are the original single pane steel framed and not energy efficient. Many of the window sills and frames are deteriorated to the point that water is coming in and further damaging the building. Architect plans will be done in 2024/2025 with replacments done in stages starting in 2025.	$50,000	$50,000	$50,000	$50,000	$50,000	$50,000	$300,000		$300,000
582	Electric	Bus Tie for Pearl St. Substation Transformer #3/ 7.2/12.5 KV Upgrade	3	40	Electric Fund - Revenue Bond	Modernize obsolete 7.2/12.5 KV cubicle breaker and bus systems with open-air system to improve operations and increase safety.				$1,050,000			$1,050,000		$1,050,000
582	Electric	Pole Replacement and Line Reconstruction	2	40	Electric Fund	Wooden poles have an estimated service life of 33-40 years. To maintain safe, reliable electric service, replacement of old and unsafe poles must be performed on an annual basis.	$75,000	$77,250	$79,568	$81,955	$81,955	$84,413	$480,140		$480,140
582	Electric	AMI Project	2	20	Electric Fund - Bond	The Automated Metering Infrastructure (AMI) Project consists of hardware, software, communications and metering that will allow electric meters to be read remotely, in the same manner that water meters are now read. The system is designed to reduce operating	$250,000	$250,000	$250,000				$750,000		$750,000
582	Electric	Underground Cable Replacement	2	40	Electric Fund	Replace 40 year old underground electric system in the Waldon Pond Apartment Complex, Homer Road, Circle/Rose/Lowe Subdivision & Polo Club Apartments, Hospital circuit.	$77,250	$79,568	$81,955	$84,413	$84,413	$86,946	$494,544		$494,544
582	Electric	Additional Local Generating Resources	3	50	Bond	The Power Plant's primary functions include emergency backup power in the event of a transmission system or substation failure, as well as helping meet Midcontinent Independent System Operator (MISO) capacity requirements that are based on the City's peak electric demand. The City's average demand is approximately 20 MW, and 2025 peak demand exceeded 32 MW. Additional generation to continue to help meet the City's MISO capacity obligations while also providing additional emergency backup service.					$3,600,000		$3,600,000		$3,600,000

FUND	Department	Project Title	Priority Ranking	Estimated Useful Life	Source of Funding	Project Narrative/Purpose	2026-2027 Expenditure	2027-2028 Expenditure	2028-2029 Expenditure	2029-2030 Expenditure	2030-2031 Expenditure	2031-2032 Expenditure	City Expenditure	Other Funds or Grant Share	Total Expenditure
582	Electric	Distribution Tranformer Replacements	2	40	Electric Fund	The estimated service life of electric distribution system transformers is 25-40 years. The City has numerous electric distribution system transformers that are approaching or exceed 40 years of service. Some are live-front transformers with exposed cable and terminals, which are dangerous to staff and the public. In addition to new growth and voltage conversion, proactively replacing old transformers rather than running to failure is a goal of the department.	$250,000	$262,500	$275,625	$289,406	$289,406	$303,877	$1,670,814		$1,670,814
582	Electric	Rewind/Repair/Replace Hydroelectric Generating Units #1 and #3	1	50	Electric Fund	Hydroelectric Generating Unit #3 was installed in 1919. Unit #1 was installed in 1928. Neither unit appears to have been rewound since they were installed. Unit #1 generator windings were tested and inspected. Visual inspection shows insulating material flaking off of the generator windings. Based on megger tests, the windings insulation appears to be failing. Rewinding the generator will improve its reliability and also result in increased capacity, and energy and Renewable Energy Credits/Certificates (RECs) production. Unit #1 generator rewind is scheduled for FY2026, followed by Unit #3 rewind in FY2027.	$250,000	$250,000					$500,000		$500,000
582	Electric	Circuit Upgrade / Voltage Upgrade	2	50	Electric Fund	The municipal electric distribution system currently has two operating voltages, 4,160 volts and 12,470 volts. Circuits on each system cannot be directly tied together for maintenance and reliability purposes, limiting operational flexibility and reliability. The 4,160-volt system has greater resistance losses and less power-carrying capability than if its circuits were operated at 12,470 volts. Staff estimates approximately one-half of the electric distribution system operates at 4,160 volts. These 4,160-volt circuits should be upgraded to 12,470-volt operation as time and funds allow.	$325,000	$334,750	$344,793	$355,136	$355,136	$365,790	$2,080,605		$2,080,605
582	Electric	Vehicle and Equipment Replacement	2	15	Electric Fund	Electric Department vehicles and major equipment are planned into Capital Outlay. Annually, vehicles will be identified for replacement. 2026:Truck 114, Mini Vactor 2027: wire trailer, pole trailer, backyard machine, car #126, fork truck 2028:Light tower, #310 dump truck, truck #301 2029:Digger #300 2030: car #125 2031: Truck #116	$250,000	$350,000	$475,000	$400,000	$35,000	$70,000	$1,580,000		$1,580,000
582	Electric	MAJOR Campus Electric Distribution System Extension	1	50	Electric Fund	This project is to extend a looped 20 MW electric distribution feeder to serve new electric customers at the MAJOR Campus. The new feeder will be able to be served from either the Brooks Substation or Pearl Street Substation for greater reliability.	$1,000,000	$1,000,000	$1,000,000	$1,000,000	$1,000,000		$5,000,000		$5,000,000
582	Electric	Automatic Trash Racks	2	30	Electric	This project will keep foreign bodies out of the inlet to the Hydro generators. It will also reduce the likely hood of serious damage to existing equipment. This project will allow for a more constant level of power to be generated by helping to reduce any obstructions to the water flow.	$125,000						$125,000		$125,000
						TOTAL	**$2,652,250**	**$2,654,068**	**$2,556,940**	**$3,310,910**	**$7,995,910**	**$961,025**	**$20,131,103**	**$0**	**$20,131,103**
590	Wastewater	Facility	2	50	Wastewater Fund	Garage Building A new 4-bay garage building on the WWTP premises for storage of equipment owned by the Wastewater Department. Current building space to not allow for storage of all mobile equipment. Additional parking and driveway improvements for sludge hauling.	$75,000	$700,000					$775,000		$775,000

FUND	Department	Project Title	Priority Ranking	Estimated Useful Life	Source of Funding	Project Narrative/Purpose	2026-2027 Expenditure	2027-2028 Expenditure	2028-2029 Expenditure	2029-2030 Expenditure	2030-2031 Expenditure	2031-2032 Expenditure	City Expenditure	Other Funds or Grant Share	Total Expenditure
590	Wastewater	Facility	2	25	Wastewater Fund	Laboratory + Building Remodel Full remodel of outdated laboratory built in 1975, including cabinets, counter tops, fixtures, flooring, lighting, and lab safety equipment. We plan on retaining much of the existing lab equipment as that has been updated regularly. Flooring, Entryway + Door, Conference Room AV and amenities, Bathroom	$50,000	$400,000					$450,000		$450,000
590	Wastewater	Vehicle	2	15	Wastewater Fund	Sewer Vacuum Truck Replace the existing 2019 Vactor Truck at the end of its useful life				$500,000			$500,000		$500,000
590	Wastewater	Vehicle	2	15	Wastewater Fund	Wastewater Vehicle Wastewater staff currently have two assigned vehicles. There are times when department staff utilize their personal vehicles to go to meetings or conduct field work, especially when the Department Superintendent is utilizing a vehicle. The implementation of the Industrial Pretreatment Program will drive need to ahve a covered storage and hauling area for sampling activities	$50,000						$50,000		$50,000
590	Wastewater	Treatment	2	5	Wastewater Fund	Replace Muffin Monster Cutters Replace the cutter cartridge in the in-line Muffin Monsters as recommended by the manufacture.		$35,000					$35,000		$35,000
590	Wastewater	Collection System	1	30	Wastewater Fund	Pump 8" Bypass Needed to Serve New Major Campus Infrastructure	$80,000						$80,000		$80,000
590	Wastewater	Collection System	2	50	Wastewater Fund	Fountain Street Lift Station Rehabilitation 2027 - engineering design, permit, bidding 2028 - construction This will also function as a pilot project for full condition assessments to be completed in the future by City staff at all lift stations.	$125,000	$750,000					$875,000		$875,000
590	Wastewater	Collection System	3	100	Wastewater Fund	Millbrook Houing Lift Station + River Crossing Based on demand from the potential Millbrook Housing Development a lift station will be necessary to serve phased 2, 3, and 4 of that project. When the developer builds the lift station, the City will likely request in be upsized for future develpment and redundancy in the system. This is the estimate of the CIty's portion of these costs.			$1,000,000				$1,000,000		$1,000,000
590	Wastewater	Planning	2	15	Wastewater Fund	Goals: Understand I/I, Create Model to Understand Capacity Collection Asset Management PLAN The wastewater utility needs to complete a Collection Plan. The plan will include analysis of lift stations, expansion areas, capacity, and future flows. MODEL The utility needs a flow model to better assess current trends and needs in the system. Furture development will be dependent on the sanitary sewer collection system so accuracy is its operation is paramount. CONDITION ASSESSMENT CCTV, Lift Stations	$100,000	$100,000	$100,000	$100,000	$100,000	$100,000	$600,000		$600,000
590	Wastewater	Treatment	3	75	Wastewater Fund	Wastewater Plant Improvements Expand Capacity of the WWTP Dependent on rate of service area development	$2,950,000	$3,180,000	$2,125,000	$1,950,000	$2,420,000		$12,625,000		$12,625,000

FUND	Department	Project Title	Priority Ranking	Estimated Useful Life	Source of Funding	Project Narrative/Purpose	2026-2027 Expenditure	2027-2028 Expenditure	2028-2029 Expenditure	2029-2030 Expenditure	2030-2031 Expenditure	2031-2032 Expenditure	City Expenditure	Other Funds or Grant Share	Total Expenditure
590	Wastewater	Planning	2	15	Wastewater Fund	Wastewater Treatment Ultimate Planning The wastewater utility needs to complete a Facilities Plan. The plan will include analysis of treatment systems, capacity, future flows, land planning, and emerging technology.	$250,000	$75,000	$75,000	$50,000	$50,000		$500,000		$500,000
590	Wastewater	Collection System	1	30	Wastewater Fund	Sewer Lining Project will line sewers which have experienced failure and root penetration.	$200,000	$200,000	$200,000	$200,000	$200,000	$200,000	$1,200,000		$1,200,000
590	Wastewater	Treatment	2	20	Wastewater Fund	New Sludge Thickening/De-watering Process The current equipment (2000) is beyond its estimated useful life. With a new system, Class A biosolids may be achieved. Class A biosolids may offer the Departmentthe ability to recover some costs of operation.			$500,000	$300,000			$800,000		$800,000
						TOTAL	**$3,880,000**	**$5,440,000**	**$4,000,000**	**$3,100,000**	**$2,770,000**	**$300,000**	**$19,490,000**	**$0**	**$19,490,000**
591	Water	Watermain Replacement	2	100	Water Fund	South Marshall Street 5 Michigan to Spruce Street Replace undersized 6" cast iron water main on S. Marshall from Michigan to Spruce St. This main was installed in 1958 and will be past it's useful life. Engineering Design FY26.			$45,690	$411,210			$456,900		$456,900
591	Water	Watermain Lining	2	25	Water Fund	South Marshall Street Clinton to Kalamazoo River Bridge						$352,800	$352,800		$352,800
591	Water	Watermain Replacement	2	100	Water Fund	South Marshall Street Spruce to Clinton Replace 4" main on S. Marshall from Spruce to Clinton. This main is undersized and past its useful life. Engineering Design FY26					$54,130	$487,170	$541,300		$541,300
591	Water	Watermain Lining	2	50	Water Fund	S Kalamazoo Michigan Ave to Railroad Tracks Line water main from Brooks Fountain south to Railroad tracks. Replacement of valves, hydrants and services through the entire area.			$518,900				$518,900		$518,900
591	Water	Watermain Replacement	2	100	Water Fund	Hanover Street Marshall to Kalamazoo Replace/line aging 6" water main on Hanover from S. Marshall to S. Kalamazoo. This main is past it's useful life and is known to be in poor condition. Includes a significant number of lead service lines (possibly).					$1,908,800		$1,908,800		$1,908,800
591	Water	Watermain Replacement	2	100	Water Fund	High Street Michigan to Forest Street (4) Replace 10" water main on High St. from Michigan Ave. to Forest St. Also replace all lead services, hydrants, valves, and					$843,800		$843,800		$843,800
591	Water	Watermain Replacement	2	100	Water Fund	Fountain Street Hanover to Arms Street Line 6" cast iron pipe				$727,700			$727,700		$727,700
591	Water	Water Storage	1	15	Water Fund	500,000 Gallong Tower; 2019 Maintenance Inspection identified several items that needed to be addressed. 2024 Inspection will occur in Q1 of 25. Definite rehab list will come out of that inspection for work in FY26.		$415,000					$415,000		$415,000
591	Water	Water Treatment Plant	1	100	Water Fund	Raw and Finish Yard Piping, designed mostly and permitted	$750,000	750,000					$1,500,000		$1,500,000
591	Water	Water Treatment Plant	1	25	Water Fund	Roof and Siding Paint - get quotes from vendors	$50,000						$50,000		$50,000

FUND	Department	Project Title	Priority Ranking	Estimated Useful Life	Source of Funding	Project Narrative/Purpose	2026-2027 Expenditure	2027-2028 Expenditure	2028-2029 Expenditure	2029-2030 Expenditure	2030-2031 Expenditure	2031-2032 Expenditure	City Expenditure	Other Funds or Grant Share	Total Expenditure
591	Water	Water Treatment Plant	1	N/A	Water Fund	engineering - needs work to finalize rehab or replacement		$1,000,000					$1,000,000		$1,000,000
591	Water	Water Treatment Plant	1	25	Water Fund	Chemical Separation / Backwash Croc Backflow				$750,000			$750,000		$750,000
591	Water	Water Treatment Plant	1	50	Water Fund	- Wellhouse #4 Rebuild			$700,000				$700,000		$700,000
591	Water	Watermain Replacement	2	100	Water Fund	North Gordon Street Mansion to Forest 6" cast iron, 1950s Undersized, pipe age lead service line replacements				$711,400			$711,400		$711,400
591	Water	Water Treatment Plant	1	60	Water Fund Bond	Build new iron removal plant. Existing plant has reached the end of its useful life.						$5,000,000	$5,000,000		$5,000,000
591	Water	Watermain Replacement	1	100	Water Fund	East Michigan Ave Replace 6" water main on E. Michigan with 8". This is the only section of Michigan Ave that has not been replaced. This replaceent would complete the Michigan Ave loop through the City. The existing water main was installed in 1950, and is past its useful life.				$521,000			$521,000		$521,000
591	Water	Watermain Replacement	1	100	Water Fund	Rose St & Oak St 6" cast iron, 1950s Undersized, Pipe Age Pair with Street Millage Work			$290,700				$290,700		$290,700
591	Water	Watermain Replacement	2	100	Water Fund	Waldon Ponds Apartments Line watermain through Walden Pond Apartments from Verona to Arms. This section of water main is known to have poor water quality and is aging past it's useful life.	$759,700						$759,700		$759,700
591	Water	Water Withdrawal	1	N/A	Water Fund	Expand Source Water Capacity Groundwater Expansion Plan Planning & Feasibility Studies Physical Analysis and Testing	$250,000	$300,000	$300,000	$300,000			$1,150,000		$1,150,000
591	Water	Watermain Replacement	1	100	Water Fund	Sibley Lane add forest Okeefe to Forest 6" Cast Iron, 1950s Undersized, Pipe Age Forest St Allen to Sibley 6" & 8" Cast Iron, 1960s Pipe age, Frequent Breaks			$639,000				$639,000		$639,000

FUND	Department	Project Title	Priority Ranking	Estimated Useful Life	Source of Funding	Project Narrative/Purpose	2026-2027 Expenditure	2027-2028 Expenditure	2028-2029 Expenditure	2029-2030 Expenditure	2030-2031 Expenditure	2031-2032 Expenditure	City Expenditure	Other Funds or Grant Share	Total Expenditure
591	Water	Watermain Replacement	3	100	Water Fund	East Green Street Marshall Ave - WTP 8" Cast Iron, 1950s Undersized, pipe age	$602,300						$602,300		$602,300
591	Water	Watermain Replacement	3	100	Water Fund	Forest St Allen to Sibley 6" & 8" Cast Iron, 1960s Pipe age, Frequent Breaks				$320,000			$320,000		$320,000
591	Water	Watermain Replacement	1	100	Water Fund	Mulberry Hanover to Prospect 6" Cast Iron, 1960s Undersized, Pipe Age, Break History Lead Service Line Replacement		$549,900					$549,900		$549,900
						TOTAL	**$2,412,000**	**$3,014,900**	**$2,494,290**	**$3,741,310**	**$2,806,730**	**$5,839,970**	**$20,309,200**	**$0**	**$20,309,200**
661	Motor Pool	Fleet Management Software Implementation	1	15	Motor Pool	Fleet Maintenance Software The need for fleet maintenance software accessible to all staff is growing. The reliance on our fleet to perform services to the level of service expected continues to expand. The complexity and cost of vehicle repairs continues to increase. For these reasons, a fleet maintenance and tracking software is needed.	$25,000	$30,000	$30,000				$85,000		$85,000
661	Motor Pool	Annual Vehicle Replacement	1	Variable	Motor Pool	City vehicles and equipment are critical in the level of service staff provide residents. Vehicles are schedule for replacement at the end of their useful life. Staying on schedule with replacements minimized unplanned downtime and impacts to resident's level of service. 2026; 7 units 2027; 6 units 2028; 4 units 2029; 6 units 2030; 2 units 2031; 5 units	$450,000	$250,000	$300,000	$150,000	$375,000	$350,000	$1,875,000		$1,875,000
						TOTAL	**$475,000**	**$280,000**	**$330,000**	**$150,000**	**$375,000**	**$350,000**	**$1,960,000**		**$1,960,000**
						GRAND TOTAL	**$15,894,011**	**$17,754,392**	**$18,482,230**	**$17,424,620**	**$26,683,940**	**$18,115,395**	**$102,233,359**	**$12,121,229**	**$114,354,588**
						GENERAL FUND TOTALS	**$1,740,920**	**$2,277,624**	**$2,916,200**	**$2,625,000**	**$3,020,900**	**$3,550,000**	**$7,514,744**	**$8,615,900**	**$16,130,644**

ITEM: 12.A

ADMINISTRATIVE REPORT

TO:	Honorable Mayor and City Council
FROM:	Derek N. Perry, City Manager
DATE:	January 20, 2026
SUBJECT:	**2026 ACTION PLAN**

On January 10, 2026, at a regularly scheduled meeting, the City Council met with City staff to review the 2025 Action Plan end of year update, the draft Capital Improvement Program (CIP) and to discuss the 2026 Action Plan.

The Action Plan is a list of goals, projects and objectives that the City team will work to achieve over the calendar year. A list of almost 80 items was presented and discussed, and an additional three were added or incorporated into an existing goal, program or objective at the meeting. Those additions were adopting a Local Officers Compensation Commission to determine the salaries of elected officials, the development and implementation of a noise ordinance and to investigate and facilitate historic preservation initiatives and programs.

Upon approval of the 2026 Action Plan, the list will be placed on the City's web page. A progress update will be presented in 6 months and at the end of the year.

BUDGET IMPACT:
None.

RECOMMENDATION:
Approve the 2026 Action Plan as presented.

2026 DRAFT Action Plan

Finance

- Create and Adopt FY 2027 Budget
- Complete the FY 2026 Audit
- Create and Adopt 2027-2032 CIP
- Re-issue Property and Liability Insurance RFP
- Review the Purchasing Ordinance and Policy
- Review current Utility Bill Format for potential redesign
- Implement BSA customer on-line payment interface and software program
- Review tax increment finance authorities for relevance, purpose and continuation
- Coordinate review and update of the master Utilities Rates and Standard Rules and Regulations document

Clerk

- Hold August Primary and November General Elections.
- Continue working with departments on the Records Retention Policy and Program
- Update the Mobile Food Vending Ordinance
- Review the Bylaws/Rules of Procedure for each Board/Commission for required updates and uniformity
- Develop and Implement standardized forms and processes for development projects and programs in collaboration with Community Development
- Adopt a Local Officers Compensation Commission to determine the salaries of elected officials

Police

- Develop and Implement a community camera plan
- Evaluate and research camera and body camera systems for replacement
- Finalize Taser Replacement and Implementation
- Complete Union Contract Negotiations
- Complete Lexipol Policy Updates
- Begin Michigan Law Enforcement Accreditation 3-year Re-Accreditation
- Complete LEIN Audit
- Create and Implement Succession Plan for 2026-2027
    - Maintain Staffing Levels
        - Two Recruits Spring Academy
        - Two Recruits Fall Academy
        - Staff assessment to review PSA, Code, and additional part-time positions
    - Sergeant Promotional List
    - Finalize Sergeant FTO Program
    - Police Admin Check List
- Finalize and Adopt Ordinance Review and Updates
    - Loose Animal/Leashed dog Ordinance

- IPMC
    - Disorderly Conduct
    - Assault Ordinance
    - Golf Cart
    - Park Rules/Hours
    - Marijuana and other noxious Odors
    - Noise
    - Cannabis review and update

Fire

- Continue the door-to-door free smoke detector installation program
- Continue Advanced Training Programs
    - Hazardous Materials Technician, Premier Swift Water Rescue, etc.
- Continue working with Ford to properly prepare for BlueOval LFP battery manufacturing
- Certify (FF I&II) and train new Part-Paid On-call Employees
- Continue Training and fostering Partnerships with surrounding Fire Department agencies
- Create and Adopt a Citywide Emergency Action Plan
- Finalize specifications and order replacement frontline fire engine
- Complete Firefighter Right-to-Know Survey

Safety

- Continue monthly Safety Program and annual Safety Day
- Continue to work with the Employee Events Committee to improve interdepartmental relationships and morale

Public Services

- Onboard and train new department personnel
- Complete full implementation of operations and maintenance of the public water and wastewater infrastructure serving the Major Campus
- Establish MAJOR Campus Stormwater System Operations and Maintenance Plan
- Complete annual tree planting event and achieve Tree City USA certification
- Continue lead service line inventory and replacement program
- Establish sewer pipe assessment program and advance the sewer collection model
- Complete accurate and timely implementation of the Industrial Pretreatment Program (IPP)
- Complete engineering design for the South Marshall Avenue Small Urban rehabilitation project
- Complete engineering design for the East Green Street watermain replacement project
- Develop traffic enhancement solution for S. Kalamazoo/Hughes St./A Drive intersection and seek funding for property acquisition and construction
- Finalize Brooks Memorial Fountain and Park Bicentennial refurbishment plan and seek funding

- Implement tree maintenance and operation tasks in Cityworks inspections and work orders
- Complete right of way signage inventory
- Replace water irrigation lines in Oakridge Cemetery

Electric

- Electric System Reliability—meet or exceed 2024 SAIFI, SAIDI, CAIDI, ASAI
- Continue neighborhood distribution voltage conversion project
- Replace approximately 70 wooden poles
- Construct and extend distribution system into the MAJOR Campus
- Replace 300 electromechanical electric meters and 225 Demand meters
- Develop and implement an AMI metering plan
- Maintain 93% or greater generating unit availability
- Generate at least 1,200,000 kWh from Marshall Hydroelectric Project
- Maintain competitive rates with Consumers Energy and DTE across all rate classes
- Achieve zero lost time accidents

FiberNet

- Implement network and infrastructure upgrades
- Develop and Implement Marketing and Sales program
- Perform a cost-of-service study, and recommend adjustments to rates accordingly
- Review the terms and conditions for service and incorporate into the master Utilities Rates and Standard Rules and Regulations document
- Achieve zero loss time accidents

Information Technology

- Replace the Citywide telephone system

Buildings and Grounds

- Complete a building needs assessment and maintenance plan for City Hall

Community Development

- Review and update the Zoning Ordinance for updates to align with Master Plan
- Achieve Redevelopment Ready Community Certification
- Implement the downtown Traffic Calming Project in partnership with MDOT
- Continue partnership with MAEDA and MEDC to develop the Marshall MAJOR Campus
- Continue Adaptive Reuse program for the upper floors in the downtown
- Continue Housing Development projects using NIA TIF and other incentives
- Complete the construction of the Splashpad and Pickleball Courts and open to the public in the spring of 2026
- Design and implement pedestrian safety improvements to the Brooks Memorial Fountain Park

- Complete the construction of the River District pathway (S. Kalamazoo), signage and amenities
- Implement the revised sign ordinance
- Develop way-finding signage plans for downtown businesses, parking lots and points of interest.
- Develop Standard Operating Procedures for Parks Maintenance
- Develop applications and guidelines for OPRA, Brownfield and other incentives
- Investigate and facilitate historic preservation initiatives and programs

ITEM: 12.B
ADMINISTRATIVE REPORT

TO:	Honorable Mayor and City Council
FROM:	Derek N. Perry, City Manager Marguerite Davenport, Director of Public Services William Dopp, Finance Director/ City Treasurer
DATE:	January 20, 2026
SUBJECT:	**CONTRACT - TRASH AND RECYCLING**

In 2020 and 2021, City Council approved a single source solid waste service for the residents of Marshall. At the time, bids were accepted from providers and Granger Waste Services was awarded a 5 year contract. With the expiration of that contract approaching at the end of February, the City issued bids for services in December. Three proposals were received on December 23, 2025 with the following results:

Residential Service

	LRS	Granger	Republic Services
Trash ($/month/curbie cart)	$22.05	$11.93	$ 11.00
Recycle ($/month/curbie cart)	included with trash	$ 6.19	$ 4.75
Total	$22.05	$18.12	$15.75

Annual Bulk Pickup

	Granger	LRS	Republic Services
Disposal ($/ton)	$50.00	$42.00	$35.00
Labor ($/hour)	$225.00	$180.00	$150.00

The residential service pricing above is on a monthly basis. The city is billed monthly for service but residents are billed quarterly by the City. Additional pricing was requested of proposers for extra services and commercial service. All submitted pricing can be found on the detailed bid tab included with this report.

The three bidders were Granger Waste (current provider), Republic Services, and LRS. Granger Waste is headquartered in Lansing, Michigan. Republic Services is headquartered in Arizona with a proposed service center the Republic Services landfill and hauling facility north of Marshall in Convis Township. LRS is headquartered in Illinois and with a proposed service center of Jackson, Michigan. All three bidders provide the service for bulk item pickup with appointment. In addition, some bidders provided additional services for a fee like extra bag pickup and freon unit disposal. For future planning, the city requested pricing for commercial trash and recycling services as well. While the City currently doesn't have any commercial waste services for area businesses, it is anticipated this service could be implemented in the next five years for specific areas, especially downtown.

A full analysis of the proposals was completed by City staff with reference checks and an exchange of questions and answers where necessary. The following charts the summary results of the proposals, including the first 3 years of the proposed 5-year contract term.

Year	2025	2026		2027		2028	
Residential	**$105,301.92**	*Total*	*% Increase from Previous Year*	*Total*	*% Increase from Previous Year*	*Total*	*% Increase from Previous Year*
	Republic Services	$93,405.00	-11%	$97,141.20	4%	$101,026.85	4%
	Granger	$105,301.92	0%	$110,567.02	5%	$116,095.37	5%
	LRS	$150,557.40	43%	$157,332.48	4.5%	$164,412.44	4.5%
Bulk Pickup	**$19,401.98**	2026		2027		2028	
	Republic Services	$17,510.57	-10%	$18,210.99	4%	$18.393.43	4%
	Granger	$26,004.64	34%	$26,004.64	0%	$26,004.64	0%
	LRS	$21,012.68	8%	$21,210.15	0.9%	$21,416.51	1.0%

As can be seen in the above bid summary, Republic Services is the low bidder on the two priority components of the proposals. As such, city staff are recommending Republic Services as the trash and recycling services for the City of Marshall residents.

With this recommendation, it is recognized that a change of service will be impactful on residents. A burden and impact to residents is not taken lightly, so City staff have begun conversations about the transition to Republic Services and feel confident Republic Services is prepared to support the transition and communicate appropriately. Republic plans to operate very much the same as Granger with the goal of keeping the same days for trash and recycling pickup operating the Spring bulk pickup on a Saturday as has been the case for the previous 5 years.

BUDGET IMPACT:
The Republic Services bid is less than the current service cost and therefore, no significant impacts on the budget are expected. Furthermore, it is expected, based on the long term analysis, that the current rate charged to city residents ($42 per quarter for trash, $18 per quarter for recycling) will remain unchanged over the next 3 years.

RECOMMENDATION:

Approve the Trash and Recycle proposal from Republic Services and authorize city staff to negotiate a contract between the City of Marshall and City Star Services, Inc. dba Republic Services of West Michigan in substantial form, and authorize the City Manager and City Clerk to sign the necessary documents.

Bid Opening

December 23 at 1:00 p.m.

Company Name	96gal/64gal Trash	96gal/64 gal Recycle	Bid Bond	Amount
Granger Yr1 Lansing, MI Spring	11.93/11.93 $50/ton 225.00/hr	6.19/ (0%)	Yes	
~~LRS~~ Bulk Item ~~Jackson, MI~~	$25/item			
Republic Waste Yr1 Marshall, MI Spring	11.00/11.00 $35/ton	4.75/4.75 $150/hr (4%)	Yes	
Bulk Item	$25/item			
LRS (Yr 1) Res Spring Jackson, MI Bulk Item	19.05/19.05 $42/ton included	included + $180/hr (4½%)	Yes	
Commercial	4yd	8yd		
Granger (1-99) Trash Rec	150 185	210 245		
Republic (1-99) Trash Rec	$80 $75	$150 $130 (cardboard only)		
LRS (1-99) Trash Rec	$97 $185	$108 $149		

opened 12/23 finished @ 1:12pm

Michelle [signature]

[signature] 12/23

Trash and Recycling Proposal
Detailed Bid Tab Results

Residential Trash and Recycling Service

		Bidder	Republic Services		Granger		LRS	
		Base Service Cost (Year 1)	Price/Unit		Price/Unit		Price/Unit	
Number of Service Addresses	Service Type	Frequency	96 gal	64 gal	96 gal	64 gal	96 gal	64 gal
2500+	Trash	Weekly	$ 11.00	$ 11.00	$ 11.93	$ 11.93	$ 19.05	$ 19.05
2000-2499			$ 11.00	$ 11.00	$ 11.93	$ 11.93	$ 22.05	$ 22.05
1500-1999			$ 11.75	$ 11.75	$ 11.93	$ 11.93	$ 25.45	$ 25.45
2000+	Recycle	Bi Weekly	$ 4.75	$ 4.75	$ 6.19	na	included	included
1500-1999			$ 4.75	$ 4.75	$ 6.19	na	included	included
1000-1499			$ 5.75	$ 5.75	$ 6.19	na	included	included
		Annual Increase	Trash	Recycle	Trash	Recycle	Trash	Recycle
		Year 2	4%	4%	5%	5%	4.5%	4.5%
		Year 3	4%	4%	5%	5%	4.5%	4.5%
		Year 4	4%	4%	5%	5%	4.5%	4.5%
		Year 5	4%	4%	5%	5%	4.5%	4.5%

Residential Annual Spring City-Wide Bulk Pickup

	Bidder	Republic Services		Granger		LRS	
Service Type	Unit	Price		Price		Price	
Trash Disposal	per ton	$ 35.00		$ 50.00		$ 42.00	
Labor and Equipment	per hour	$ 150.00		$ 225.00		$ 180.00	
	Annual Increase	Trash Disposal	L&E	Trash Disposal	L&E	Trash Disposal	L&E
	Year 2	4%	4%	0%	0%	4.5%	
	Year 3	4%	4%	0%	0%	4.5%	
	Year 4	4%	4%	0%	0%	4.5%	
	Year 5	4%	4%	0%	0%	4.5%	

Trash and Recycling Proposal
Detailed Bid Tab Results

Additional Services

	Bidder	Republic Services		Granger		LRS	
Service Type	Unit	Price	Annual Increase	Price	Annual Increase	Price	Annual Increase
Residential Bulk Item Pickup	Ea	$ 25.00	4%	$ 25.00	0%	included in residential service	
Residential Small Bulk	Ea	na	na	$ 10.00	0%		
Freon Unit	Ea	na	na	$ 20.00	0%		
Extra Bags	Ea	na	na	$ 2.00	0%		

Commercial Trash and Recycling Services

		Bidder	Republic Services		Granger		LRS	
		Base Service Cost (Year 1)	Price/Unit		Price/Unit		Price/Unit	
Number of Service Addresses	Service Type	Frequency	4 Yard	8 Yard	4 Yard	8 Yard	4 Yard	8 Yard
150+	Trash	Weekly	$ 75.00	$ 135.00	$ 150.00	$ 210.00	$ 77.00	$ 108.00
100-149	Trash	Weekly	$ 75.00	$ 135.00	$ 150.00	$ 210.00	$ 85.00	$ 128.00
1-99	Trash	Weekly	$ 80.00	$ 150.00	$ 150.00	$ 210.00	$ 97.00	$ 138.00
150+	Recycle	Weekly	$ 70.00	$ 125.00	$ 185.00	$ 245.00	$ 89.00	$ 118.00
100-149	Recycle	Weekly	$ 70.00	$ 125.00	$ 185.00	$ 245.00	$ 95.00	$ 136.00
1-99	Recycle	Weekly	$ 75.00	$ 130.00	$ 185.00	$ 245.00	$ 105.00	$ 149.00
		Annual Increase	Trash	Recycle	Trash	Recycle	Trash	Recycle
		Year 2	6%	6%	5%	5%	4.5%	4.5%
		Year 3	6%	6%	5%	5%	4.5%	4.5%
		Year 4	6%	6%	5%	5%	4.5%	4.5%
		Year 5	6%	6%	5%	5%	4.5%	4.5%

ITEM: 12.C
ADMINISTRATIVE REPORT

TO:	Honorable Mayor and City Council
FROM:	Derek N. Perry, City Manager Kevin Maynard, Director of Electric Utilities
DATE:	January 20, 2026
SUBJECT:	**CONTRACT - ELECTRIC LINE CLEARANCE AND VEGETATION MAINTENANCE**

Marshall's municipal electric distribution system includes approximately 120 miles of overhead power lines that provide electric service to residents, businesses, institutions and industries. An effective overhead line clearance/vegetation management program is essential to maintaining a high level of electric service reliability.

The City's line clearance program is designed to ensure that sufficient isolation distance exists between vegetation and energized power lines to avoid contact or arcing. Inadequate line clearance leads to more frequent and sometimes lengthy unscheduled electric service interruptions, particularly during windy and/or icy weather conditions. Line clearance work is typically performed on each overhead electric feeder on a three-to four-year schedule.

The City contracts for line clearance services because it's less costly than having line workers perform the work; it also avoids the expense of purchasing and maintaining tree trimming equipment such as an additional bucket truck, dump truck, wood chipper, etc.

Further, line clearance contractors must comply with applicable MIOSHA line clearance safety standards, ANSI A300 Pruning Standards, and ANSI Z133.1 Safety Requirements for Arboricultural Operations.

The City’s current line clearance contractor is Top to Bottom Tree Service of Marshall, Michigan. They have provided these services for the last six years. The firm’s current three-year contract expires January 31, 2026.

On December 30, 2025, City staff received formal bids to provide electric line clearance for a three-year period beginning February 1, 2026, and ending in 2029.

Six (6) line clearance contractors responded with the following results:

BIDDER	3-PERSON HOURLY RATE	2-PERSON HOURLY RATE	ANNUAL $ (1500 HOURS WITH 3/PERSON CREW)	ANNUAL $ (MAX 1900 HOURS WITH 3 PERSON CREW)	% INCREASE FOR YEARS 2027,2028
Xylem, LLC Norfolk, VA	$145.15	107.5	$217,725	$275,785	2.25%, 2.25%
Top to Bottom Marshall, MI	$152.00	$135.00	$228,000	$288,800	4%, 4%
Always There Tree Care Ithaca, MI	$215.00	$155.00	$322,500	$408,500	5%, 6.5%
Wi & Co, LLC Paragould, AR	$245.00	$215.00	$367,500	$465,500	4%, 4%
Sierra Forestry, Oakhurst, CA	$252.65	$197.32	$378,975	$480,035	5%, 5%
JJM Power Evart, MI	$286.00	$240.00	$429,000	$543,400	6%, 6%

The low bidder, Xylem, is based in Norfolk, Virginia. The company stated that they did not have a Michigan crew at this time, and their plan would be to hire local people for the job. They provided no details on how the crews would be trained, supervised and directed.

Top to Bottom Tree Service is a Marshall-based firm that has performed the City's line clearance work since January 2020. The firm has done an effective job, is reliable, willing to assist other city departments with tree-related work as needed, and has assisted the Electric Department with storm restoration efforts. They quickly respond to after-hours emergencies and require little day-to-day Electric Department supervision. Previous out-of-state line clearance contractors required Electric Department staff to plan and inspect their daily work.

Top to Bottom has a clear understanding of the local distribution system, is able to work unsupervised and knows how to maintain trouble areas. The City has received no resident complaints regarding Top to Bottom's work in the last three years.

Staff believes the bid from Marshall, Michigan-based Top to Bottom Tree Service represents the best and/or best bid that conforms to the bid specifications.

BUDGET IMPACT:
Annual line clearance expenditures are budgeted in the Electric Distribution- Contracted Services line item 582-577-820.

RECOMMENDATION:
Approve the 2026-2028 line clearance contract to Top to Bottom Tree Service of Marshall, Michigan as presented, and authorize the City Manager and City Clerk to sign the necessary documents.

ITEM: 12.D
ADMINISTRATIVE REPORT

TO:	Honorable Mayor and City Council
FROM:	Derek N. Perry, City Manager Kevin Maynard, Director of Electric Utilities
DATE:	January 20, 2026
SUBJECT:	**RESOLUTION 2026-02 - AMENDMENT 1 TO JOINT USE CONTRACT BETWEEN AT&T AND CITY OF MARSHALL**

The City of Marshall and Michigan Bell Telephone Company (now known as AT&T Michigan) entered into a joint use pole attachment contract on March 28, 1930, that spells out the terms and conditions under which each party may attach to the other party's utility poles.

Article X of the 1930 Joint Use Contract established an annual pole attachment fee/rental charge of $2 per pole. Although the agreement also provides for adjustments in this fee every five years, surprisingly—96 years later—the AT&T pole attachment fee remains $2 per pole annually. Today, pole attachment fees are typically $10 or more per pole annually.

Beginning in 2022, the City began making small annual incremental adjustments to its $2 pole attachment rate to bring the City's fee closer to prevailing area rates while also minimizing the financial impact to firms—including AT&T—that have pole attachment agreements with the City. The current City of Marshall pole attachment rate of $9 per year was approved by Marshall City Council on May 19, 2025. We believe this remains a very competitive rate for pole attachments in our area.

The City and AT&T Michigan (as successor to Michigan Bell Telephone Company), have agreed to amend the 1930 Joint Use Contract to adjust the pole rental charge and to provide for each of the parties to become a participating member of the National Joint Utilities Notification System ("NJUNS"), or some other mutually agreed electronic notification system, to facilitate required notices and pole attachment transfer requests.

The attached Amendment 1 to the 1930 AT&T Joint Use Contract will allow the City to begin billing the annual $9 per pole rate with adjustments every three years.

BUDGET IMPACT:
Increasing the AT&T annual pole attachment rate from $2 to $9 per pole results in an estimated additional annual Electric Department non-rate revenue of $4,655.

RECOMMENDATION:
Approve Resolution 2026-02, A Resolution to amend the Joint Use Contract between the City of Marshall and AT&T and authorize the City Manager and City Clerk to sign the necessary documents.

CITY OF MARSHALL, MICHIGAN
RESOLUTION No. 2026-02

A RESOLUTION TO APPROVE THE FORM AND AUTHORIZE THE EXECUTION OF AMENDMENT NUMBER 1 TO JOINT USE CONTRACT BETWEEN THE BOARD OF ELECTRIC LIGHT AND WATER COMISSIONERS OF THE CITY OF MARSHALL d/b/a CITY OF MARSHALL AND MICHIGAN BELL TELEPHONE CO. d/b/a AT&T MICHIGAN

Minutes of a regular meeting of the Council of the City of Marshall, held on January 20, 2026 at 7:00 PM.

PRESENT:

ABSENT:

The following preamble and resolution were offered by ___________, and supported by ________________.

WHEREAS, the City of Marshall, Michigan (the “City”) owns and operates its municipal electric utility for the benefit of its customers; and

WHEREAS, on March 28, 1930, the City entered into a Joint Use Contract with Michigan Bell Telephone Company (“Michigan Bell”) under which the City and Michigan Bell each agreed to allow the other party to attach to poles owned by one party or the other under conditions specified in the Joint Use Contract; and

WHEREAS, Article X of the Joint Use Contract originally provided for an annual rental of two dollars ($2.00) per pole for attachments to the poles of either party; and

WHEREAS, Article XI of the Joint Use Contract provided that the rental fee for pole attachments would be subject to adjustment every five years; and

WHEREAS, the City and AT&T Michigan, as the successor in interest to Michigan Bell Telephone Company, have agreed to amend the Joint Use Contract to adjust the pole rental charge and to provide for each of the parties to become a participating member of the National Joint Utilities Notification System (“NJUNS”), or some other mutually agreed electronic notification system, to facilitate required notices, by adopting Amendment 1 to the Joint Use Contract in the form attached to this Resolution or on file with the City Clerk,

NOW THEREFORE, BE IT RESOLVED BY THE CITY COUNCIL OF MARSHALL, AS FOLLOWS:

SECTION 1. That Amendment 1 to the Joint Use Contract originally made effective March 28, 1930, substantially in the form attached to this Resolution or filed with the City Clerk is hereby approved and the City Manager of the City is hereby authorized to execute and deliver Amendment 1 to the Joint Use Contract with such changes as the City Manager may approve as neither inconsistent with this Resolution nor materially detrimental to the City, his execution of the Amendment 1 to the Joint Use Contract to be conclusive evidence of such approval.

SECTION 2. If any section, subsection, paragraph, clause or provision or any part thereof of this Resolution shall be finally adjudicated by a court of competent jurisdiction to be invalid, the remainder of this Resolution shall be unaffected by such adjudication and all the remaining provisions of this Resolution shall remain in full force and effect as though such section, subsection, paragraph, clause or provision or any part thereof so adjudicated to be invalid had not, to the extent of such invalidity, been included herein.

SECTION 3. That this Resolution shall take effect at the earliest date allowed by law.

SECTION 4. That it is found and determined that all formal actions of this Council concerning and relating to the passage of this Resolution were taken in conformance with applicable open meetings laws and that all deliberations of this Council and of any committees that resulted in those formal actions were in compliance with all legal requirements including any applicable open meetings requirements.

Resolution declared adopted this 20th day of January 2026.

____
Michelle Eubank, City Clerk

I, Michelle Eubank, being duly sworn as the City Clerk for the City of Marshall, hereby certify that the foregoing is a true and complete copy of the resolution adopted by the City Council, City of Marshall, County of Calhoun, State of Michigan, at a regular meeting held on January 20, 2026 and that the said meeting was conducted and that minutes of the meeting were kept and will be or have been made available.

____
Michelle Eubank, City Clerk

AMENDMENT NUMBER 1
TO JOINT USE CONTRACT
BETWEEN
THE BOARD OF ELECTRIC LIGHT AND WATER COMISSIONERS OF THE CITY OF MARSHALL
d/b/a CITY OF MARSHALL
AND
MICHIGAN BELL TELEPHONE COMPANY d/b/a AT&T MICHIGAN

THIS AMENDMENT NUMBER 1 TO JOINT USE CONTRACT is made and entered into by and between THE CITY OF MARSHALL, MICHIGAN ("Electric Company") and MICHIGAN BELL TELEPHONE COMPANY d/b/a AT&T Michigan, a Michigan corporation ("Telephone Company").

WITNESSETH:

WHEREAS, the Electric Company and the Telephone Company entered into a Joint Use Contract, dated March 28, 1930, concerning the joint use of certain of their poles located in the State of Michigan (the "Agreement"), and

WHEREAS, the Electric Company and Telephone Company desire to amend the Agreement in the manner set forth herein.

NOW, THEREFORE, in consideration of the mutual promises and benefits to be obtained from the amendments and modifications set forth herein, the parties, for themselves and for their successors and assignees, agree to amend the Agreement as follows:

1. Article X – Rentals – is deleted in its entirety and replaced with the following:

The Licensee shall pay to the Owner as rental for the use of each pole, any portion of which is occupied by or specifically reserved at the Licensee's request for the attachments of the Licensee, $7.00 (seven dollars) per pole per rental year.

The Licensee shall not be obligated to pay any rental fees for the use of the Owner's pole if such use is solely for the attachment of guy wires or strand. This exemption applies only when the attachment is for the purpose of ensuring adequate clearance between the pole and the wires or cables, and not for the purpose of supporting said wires or cables.

The rental year, as has been calculated historically, for this agreement begins on October 1 and continues until September 30 of the following year. Rental is calculated based on the number of poles occupied on October 1 and is due at the beginning of the rental year upon presentation of an invoice for net rental delivered to the party who owes the greater amount of rental.

Rental payment shall be made within 30 days of the receipt of such invoice.

The parties agree that in the event the Telephone Company owes net rental, that Electric Company will register for Telephone Company's poles payment portal website, or its future replacement, and utilize it for the submission of rental invoices. Electric Company also agrees to submit information to AT&T, if requested, to enable electronic funds transfer (EFT) for the payment of rental invoices.

2. Article XI – Periodical Readjustment of Rentals – is deleted in its entirety and replaced with the following:

The rental rates in Amendment Number 1 are effective with the rental year beginning October 1, 2024, and remain in effect for one (1) year. Effective October 1, 2025, the rate shall increase to $9 per pole and shall remain in effect for three (3) years. At the expiration of three (3) years, the rental per pole shall remain unchanged unless a readjustment is requested by either party. The rental shall be subject to readjustment at the request of either party made in writing to the other party not less than 90 days before the start of the effective rental year.

3. Article III – Placing, Transferring or Rearranging Attachments – is modified by the addition of paragraph (c), providing as follows:

The parties shall each use and become a participating member of the National Joint Utilities Notification System ("NJUNS"), or some other mutually agreed electronic notification system, to facilitate required notices, including, but not limited to, any need to modify or transfer facilities.

IN WITNESS WHEREOF, the parties have executed this AMENDMENT NUMBER 1 by their duly authorized representatives.

CITY OF MARSHALL, MICHIGAN

By: ___________________________________

Name: _________________________________

Title: __________________________________

Date: __________________________________

AT&T MICHIGAN

By: ___________________________________

Name: _________________________________

Title: ___________________________________

Date: ___________________________________

ITEM: 12.E
ADMINISTRATIVE REPORT

TO:	Honorable Mayor and City Council
FROM:	Derek N. Perry, City Manager Kevin Maynard, Director of Electric Utilities Christy Ramey, Assistant to the Electrical Director
DATE:	January 20, 2026
SUBJECT:	**PURCHASE - F350 PICKUP TRUCK FOR ELECTRIC DEPARTMENT**

The Electric Department has two vehicles in the CIP replacement plan for Fiscal year 2026:

- Truck #310 is a 2015 Dump Truck (budgeted $85,000)
- Truck #114 is a 2016 F250 pick-up truck (budgeted $60,000)

The dump truck has shown few issues and continues to serve the department well. Therefore, its replacement will move to 2028 for re-evaluation.

Electric department staff have found that the F-250 truck is experiencing difficulty when towing heavy equipment such as the mini excavator, reel trailer and cable puller. There is a need to upgrade to an F-350 to better handle the towing.

The proposed new truck will be a crew cab, to allow four line workers to travel together without having to take multiple bucket trucks when not needed. Additionally, the truck is quoted to suit the needs with a Tommy Gate and municipal lighting package. This will enhance safety by assisting with lifting heavy items and avoiding aftermarket lighting installations.

Ford vehicles are available for purchase under the State of Michigan MiDeal contract.
As equipped, the cost of the 2026 Ford F-350 is $69,732. Gorno Ford in Woodhaven, Michigan is the authorized dealer for this contract.

The truck being replaced can be sold or repurposed to another department within the city.


BUDGET IMPACT:

All enterprise funds now budget vehicles and equipment as part of their capital outlay fund. Although this truck exceeds the $60,000 budgeted for replacement, the total budget impact is reduced by deferring the dump truck purchase. The electric fund has adequate funds available to cover the purchase of this vehicle from line item 582-900-970.00.

RECOMMENDATION:

Approve the purchase of a Ford F350 pickup truck from Gorno Ford, Woodhaven, Michigan, in the amount of $69,732 and authorize the City Manager and City Clerk to sign the necessary documents.