



**CITY OF
HUDSON, MI**

FISCAL YEAR 2026 – 2027 BUDGET

PROPOSED TO THE HUDSON CITY COUNCIL
ON APRIL 17, 2026



CITY OF HUDSON, MI

FISCAL YEAR 2026 – 2027 BUDGET

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**CITY OF
HUDSON, MI**

FISCAL YEAR 2026 – 2027 BUDGET

SECTION 1:

LETTER FROM CITY MANAGER



April 15, 2026

Mayor Daniel Schudel, City Council Members, and Hudson Residents

Dear Honorable Mayor, City Council, and Hudson Residents:

This document contains the Fiscal Year 2026–2027 Budget for the City of Hudson. As you'll see from the budget prepared, we have tried to consider the desires of the Hudson City Council, the constraints of the economy, and blended those with goals and long-term objectives to allow for an emphasis to be placed on infrastructure improvements, while providing municipal resources and services to our residents. The budget before you is a budget that will add to the fund balances of certain funds, while also accomplishing goals within other funds that are part of the City's Capital Improvement Plans (CIP).

In addition, the City is introducing a two-year budget approach, commonly referred to as a "rolling budget." This approach allows the City to better understand financial trends, operational needs, and capital planning over a two-year cycle. By looking beyond a single fiscal year, the City is able to make more informed decisions, improve long-term planning, and anticipate financial challenges before they arise.

This year, the City administration is requesting appropriations of \$7,142,876 to provide for City services—\$2,431,706 for the General Fund and a combined \$4,711,169 for other City funds. A Budget Overview has been enclosed with this budget document that outlines the reasons for the requested appropriations.

Budget Process

To begin the budget process, the City Manager had informal meetings with Department Heads to establish goals and objectives. These priorities gave the City Manager guidance on what Department Heads felt was needed to move forward with the creation of the fiscal year budget. There were some priorities, such as funding water and sewer capital improvements, that were considered and funded. Other considerations, such as roughly \$200,000 worth of paving projects, was also considered and funded in the proposed budget.

General Fund State

The General Fund remains in a stable position; however, the current budget reflects a shift from prior years where revenues exceeded expenditures. Based on current projections, the

City is anticipating an excess of expenditures over revenues of approximately \$210,384 in FY 2026–2027 and \$259,225 in FY 2027 – 2028.

While the General Fund maintains a healthy projected beginning fund balance of \$983,524, it is projected to decline to approximately \$773,140 by the end of FY 2026–2027 and further to \$513,915 by the end of FY 2027 – 2028.

This change is largely driven by rising operational costs—including personnel, insurance, and increased transfers to support other funds—outpacing modest revenue growth. Despite these pressures, the City has continued to prioritize maintaining current service levels for residents.

It should be noted that the current budget relies on the use of fund balance to sustain operations. While this approach is manageable in the short term, it is not sustainable long-term without adjustments to expenditures, service levels, or revenue strategies.

General Fund Revenues

The General Fund is supported by five primary revenue sources: property taxes, state revenue sharing, personal property tax reimbursement, refuse collection, and administrative revenue. For FY 2026–2027, total General Fund revenues are projected at \$2,431,706, increasing to \$2,499,146 in FY 2027–2028.

Revenue growth is expected to follow modest inflationary trends, which was 2.71 percent for property tax growth this past year. This represents a slowdown compared to prior years, where taxable values experienced increases closer to five percent and more recent growth of approximately three percent. While revenues are increasing, they are not keeping pace with rising operational costs.

State revenue sharing remains a critical component of the General Fund. These funds represent distributions of sales tax collected by the State of Michigan and are intended to support the general operations of local units of government. Established under Public Act 140 of 1971, this system replaced the ability of municipalities to levy local sales taxes with a uniform statewide sales tax, of which a portion is constitutionally dedicated to local governments.

Currently, 15 percent of the 4 percent state sales tax collections are distributed back to local units of government. These payments are made periodically throughout the year and are partially tied to compliance with the State’s City, Village, and Township Revenue Sharing (CVTRS) Program. The City continues to meet all requirements under this program, including the annual submission of a citizen’s guide to municipal finances and a performance dashboard.

Despite this, it should be noted that the City receives significantly less in revenue sharing today than it did historically. Compared to 2003 levels, the City receives approximately \$100,000 less annually. When combined with the long-term impacts of the Headlee Amendment and Proposal A—which limit the growth of taxable value and property tax revenues—this creates structural limitations on revenue growth. As a result, municipal revenues are not able to keep pace with the rising cost of goods and services.

These constraints are particularly important to consider in the context of potential economic downturns. Historical trends suggest that recovery of taxable value following a recession can take 10 to 15 years, placing additional long-term pressure on the General Fund.

In addition to the primary revenue sources, the General Fund also receives administrative revenue, which is allocated from other funds for shared services provided by City staff. Other revenues, including refuse collection fees and miscellaneous sources, have also seen modest increases.

Overall, while revenues are stable and growing incrementally, structural limitations and economic factors continue to restrict the City's ability to generate sufficient revenue to fully offset increasing expenditures. This reinforces the need for continued cost control and evaluation of long-term financial strategies.

General Fund Expenditures

General Fund expenditures are organized by department and reflect the core functions of municipal operations, including personnel, general operations, contractual services, and transfers to other funds. A significant portion of the General Fund is dedicated to personnel-related costs, which include wages, employer taxes, pension contributions, health and life insurance, and workers compensation.

Employees who generate Administrative Revenue for the General Fund include all personnel working in the Hudson City Offices, as well as Department of Public Works (DPW) employees. These costs are partially offset through allocations to other funds for shared services. It should be noted that Wastewater, Ambulance, and Fire Department employees are charged directly to their respective funds and do not impact General Fund personnel costs in the same manner.

The current budget includes a proposed three percent wage increase for all employees, regardless of hourly or salaried status. Health care costs have been budgeted based on the Blue Care Network (BCN) Qualified High Deductible Plan, with a \$2,500 deductible for single coverage and \$5,000 for family coverage. Health Savings Account (HSA) contributions are budgeted at \$2,000 for single plans and \$4,000 for family plans.

Public Safety – Police Department

Funds have been budgeted to maintain 24-hour police coverage, seven (7) days a week. This requires approximately 8,760 hours annually, with total budgeted coverage increasing to approximately 11,000 hours when accounting for overlap, training, and dedicated assignments.

The current staffing model includes a full-time Police Chief, a full-time Sergeant, and a full-time officer assigned primarily as a School Resource Officer (SRO). The SRO position accounts for approximately 1,560 hours annually, with an additional 520 hours allocated toward general patrol. The Sergeant position includes approximately 200 hours of overtime to assist with coverage needs.

To meet full coverage demands, the department would rely on approximately 5,080 hours of part-time officer support. These part-time hours are essential to maintaining consistent 24/7 operations. The budget also includes funding for wages and fringe benefits to support an additional full-time officer position, although that position remains unfilled at this time.

Building, Electrical, and Rental Inspections

The Building, Electrical, and Rental Inspection Department is expected to remain consistent with prior years. The City Manager continues to oversee code enforcement, zoning enforcement, and rental inspections. This department is projected to operate at or near a break-even level based on anticipated revenues and expenditures.

Department of Public Works (DPW)

The DPW represents one of the largest expenditure areas within the General Fund. These costs include wages and fringe benefits for DPW staff, as well as operational expenses such as street lighting, forestry services, equipment maintenance, leaf pickup, and facility upkeep. DPW employees also contribute to Administrative Revenue through work performed across multiple funds.

Cemetery Operations

The General Fund continues to support the Cemetery Fund through annual transfers. Currently, the City is under contract for outsourced cemetery maintenance services and is obligated under that agreement for the next two years.

However, future cost-saving opportunities should be explored. One potential approach would involve transitioning to a part-time employee model to perform mowing and routine maintenance. This change could reduce the required General Fund transfer from approximately \$56,000–\$60,000 annually to an estimated \$20,000. Any resulting savings could be redirected to the Equipment Fund to support future capital purchases.

Administrative and General Government Operations

General Fund expenditures also support core administrative functions, including the City Manager, Clerk, Treasurer, Income Tax Administration, and front office operations. These costs include wages, benefits, professional services, and general office operations.

Given ongoing financial pressures, the City may need to evaluate administrative staffing levels and organizational structure to identify potential efficiencies. While current staffing supports service delivery, long-term sustainability may require adjustments to align costs with available revenues.

Major and Local Streets Funds

Revenue for both the Major and Local Street Funds is derived solely from State Act 51 distributions, which consist of gas and weight taxes collected through the State Transportation

Fund and distributed to local units of government for transportation purposes. These revenues are calculated by the Michigan Department of Treasury and are subject to fluctuations based on fuel consumption and statewide economic conditions.

Major Streets Fund

The Major Streets Fund is projected to generate total revenues of \$418,121.75 in FY 2026–2027 and \$430,332.40 in FY 2027–2028. Total expenditures are budgeted at \$367,577.04 in FY 2026–2027 and decrease to \$205,802.77 in FY 2027–2028.

For Fiscal Year 2026–2027, two primary projects are planned. These include approximately \$40,000 in preventative maintenance through crack filling across the community and \$71,133.04 in road improvements on Cadmus Road and Munson Highway.

The Major Streets Fund is projected to generate a positive change in fund balance of \$50,544.71 in FY 2026–2027 and \$224,529.63 in FY 2027–2028. As a result, fund balance is expected to grow from \$283,087.81 to \$558,162.15 over the two-year period.

A transfer of \$100,000 from the Major Streets Fund to the Local Streets Fund is recommended in FY 2026–2027 to support local street paving needs.

Local Streets Fund

The Local Streets Fund is projected to generate total revenues of \$285,447.81 in FY 2026–2027 and \$164,886.24 in FY 2027–2028. Total expenditures are budgeted at \$324,865 in FY 2026–2027 and \$141,987.23 in FY 2027–2028.

For Fiscal Year 2026–2027, the City is planning approximately \$170,000 in street paving on Maple Street, Center Street, and Division Street. In addition, \$20,000 has been allocated for preventative maintenance in the form of crack filling.

The Local Streets Fund is projected to operate at a deficit of \$39,417.19 in FY 2026–2027, resulting in a reduction of fund balance from \$40,989 to \$1,480.81. In FY 2027–2028, the fund is projected to recover slightly with a positive change in fund balance of \$22,899.01, increasing the ending balance to \$24,379.82.

Overall Major and Local Street Funds

The planned transfer from the Major Streets Fund to the Local Streets Fund reflects a strategic allocation of resources to address immediate local street needs while leveraging the stronger financial position of the Major Streets Fund.

While the Local Streets Fund experiences a temporary drawdown in fund balance, this approach allows the City to complete critical infrastructure improvements without overextending available resources. The Major Streets Fund remains in a strong position, with growing fund balance that provides flexibility for future projects.

As with prior years, winter maintenance costs remain a variable and unpredictable factor. However, current fund balances—particularly within the Major Streets Fund—provide sufficient capacity to absorb fluctuations in seasonal maintenance demands.

Fire Department Fund

The Fire Department Fund is projected to remain stable, with total revenues and expenditures balanced at \$208,878.72 for FY 2026–2027 and increasing to \$216,990.45 in FY 2027–2028.

A significant portion of Fire Department revenue is derived from contractual agreements with surrounding townships. In addition, the fund relies on transfers from both the General Fund and the Income Tax Fund, which total \$114,125.12 for FY 2026–2027. This represents an increase from the \$106,480.72 that was allocated during FY 2025–2026.

Included within this amount is approximately \$44,000 from the General Fund to support Fire Department operations, which is an increase of approximately \$11,000 compared to prior years. These transfers continue to play a critical role in maintaining current service levels.

Based on current projections, the fund is expected to remain balanced, with no significant change in fund balance over the two-year period. The beginning and ending fund balance is projected to remain at \$136,059.60.

While the fund is structurally balanced in the short term, it is important to note that ongoing reliance on transfers—particularly from the General Fund—indicates a need to potentially review existing fire service contracts. Ensuring that contract revenues more accurately reflect the true cost of service will be important for the long-term financial sustainability of the Fire Department, especially considering that there is not a long-term capital replacement plan being executed for this department.

Ambulance Fund

The Ambulance Fund is projected to generate total revenues of \$904,666.12 in FY 2026–2027 and \$933,461.88 in FY 2027–2028, with expenditures of \$902,018.95 and \$930,550.00, respectively. This results in a modest increase in fund balance of \$2,647.16 in FY 2026–2027 and \$2,911.88 in FY 2027–2028, bringing the ending fund balance to approximately \$82,761.85.

Revenue for the Ambulance Fund is derived from a combination of sources, including property tax millages, contractual agreements with surrounding townships, insurance reimbursements, and ambulance billing services. A significant portion of revenue continues to come from insurance receivables, estimated at \$360,000 annually.

However, the fund remains heavily reliant on transfers from other funds to sustain operations. For FY 2026–2027, this includes approximately \$149,911.71 from the General Fund (for operations) and \$46,935.00 from the Income Tax Fund (to pay existing loans for ambulance purchases). These transfers are essential to maintaining a positive fund balance and avoiding operational deficits.

It should also be noted that there are no capital outlay expenditures budgeted within the EMS Fund. All expenditures are focused strictly on operations, which presents a long-term challenge as future ambulance replacement and equipment needs will require dedicated funding.

Moving forward, the City should focus on developing a funding model that reduces dependency on interfund transfers, increases earned revenue, and ensures the long-term financial sustainability of EMS operations.

Enterprise Fund

The Utilities Fund is an enterprise fund that supports the operation of the City's water and sanitary sewer systems. Enterprise funds are designed to function similarly to private business operations, where the cost of providing services is recovered through user fees rather than general taxation.

Revenue and Rate Adjustments

Total Utilities Fund revenue is projected at \$1,780,669 for FY 2026–2027 and \$1,812,611.59 for FY 2027–2028. These revenues are directly tied to water and sewer rates.

The Administration is recommending rate increases of approximately 5.5 percent for sewer and 3.8 percent for water. These adjustments are necessary to address rising operational costs, aging infrastructure, and long-term capital needs outlined in the City's Capital Improvement Plan (CIP).

It is important to note that the proposed Sewer RTS increase is not a simple flat percentage increase like the consumption charges. Sewer rates are calculated differently. Because the sewer bond debt charge remains unchanged, the rate calculator first establishes the total updated fixed sewer charge and then subtracts the unchanged sewer bond amount to determine the revised Sewer RTS amount. As a result, the Sewer RTS appears to increase by more than the percentage applied to sewer consumption charges, even though the calculation is consistent with the overall sewer rate model.

Estimated Impact on Monthly Utility Bills

To provide transparency on the proposed rate adjustments, the following examples illustrate the impact on both a base usage customer (1,000 gallons) and an average family of four (4,000 gallons).

Base Usage: 1,000 Gallons per Month

<u>Utility Component</u>	<u>Current Monthly Cost</u>	<u>Proposed Monthly Cost</u>	<u>Increase</u>	<u>% Change</u>
Refuse	\$14.31	\$15.03	\$0.72	5.00%
Sewer Bond	\$22.45	\$22.45	\$0.00	0.00%
Water RTS	\$22.70	\$23.56	\$0.86	3.80%
Sewer RTS	\$13.19	\$15.17	\$1.98	15.01%
Sewer Consumption	\$6.34	\$6.69	\$0.35	5.50%
Water Consumption	\$3.11	\$3.23	\$0.12	3.80%
<i>Total Monthly Bill</i>	<i>\$82.10</i>	<i>\$86.13</i>	<i>\$4.03</i>	<i>4.91%</i>

Annual Impact:

- Current: \$985.20
- Proposed: \$1,033.56
- Increase: \$48.36 annually

Average Family Usage: 4,000 Gallons per Month

<u>Utility Component</u>	<u>Current Monthly Cost</u>	<u>Proposed Monthly Cost</u>	<u>Increase</u>	<u>% Change</u>
Refuse	\$14.31	\$15.03	\$0.72	5.00%
Sewer Bond	\$22.45	\$22.45	\$0.00	0.00%
Water RTS	\$22.70	\$23.56	\$0.86	3.80%
Sewer RTS	\$13.19	\$15.17	\$1.98	15.01%
Sewer Consumption	\$25.36	\$26.76	\$1.40	5.50%
Water Consumption	\$12.44	\$12.91	\$0.47	3.80%
<i>Total Monthly Bill</i>	<i>\$110.45</i>	<i>\$115.88</i>	<i>\$5.43</i>	<i>4.91%</i>

Annual Impact:

- Current: \$1,325.40
- Proposed: \$1,390.56
- Increase: \$65.16 annually

Capital Investment and System Needs

The City's water and sewer systems require ongoing investment to remain functional, efficient, and compliant with state and federal regulations. The recommended rate increases directly support the City's Capital Improvement Plan (CIP), which outlines necessary upgrades over the next 20 years.

Key projects include:

- Influent Pump and Controls: \$20,000
- Water Meter Purchases: \$15,000 annually

- Lead Line Replacement: \$50,000 annually
- Hydrant Replacement: \$15,000 annually
- Sludge Pump (FY 27–28): \$110,000
- Water Treatment Plant Air Handler: \$8,250

These projects are not discretionary and are required to maintain system integrity and meet regulatory requirements.

Fund Balance and Long-Term Stability

The Utilities Fund is projected to generate a positive change in fund balance of \$116,032.31 in FY 2026–2027 and \$18,598.06 in FY 2027–2028, increasing fund balance to approximately \$465,669.13.

Maintaining a healthy fund balance ensures the City can:

- Respond to emergencies
- Fund capital improvements
- Avoid large future rate spikes
- Maintain independence from the General Fund

Equipment Fund

The Equipment Fund (Motor Vehicle Fund) supports the purchase, maintenance, and replacement of Department of Public Works (DPW) equipment. Revenues for this fund are generated through internal equipment charges to other funds, as well as transfers—most notably from the Ambulance Fund to repay the inter-fund loan used for a prior ambulance purchase.

For FY 2026–2027, total revenue is projected at \$244,082, with expenditures of \$289,958.90. In FY 2027–2028, revenues are projected at \$238,718.28, with expenditures decreasing to \$181,856.55.

The primary driver of expenditures in FY 2026–2027 is the completion of the second half of a dump truck replacement, budgeted at \$110,000.00. All remaining costs within the fund are associated with routine operations, maintenance, and equipment upkeep.

As a result of this capital investment, the fund is projected to experience a decrease in fund balance of \$45,876.90 in FY 2026–2027, followed by a recovery of \$56,861.73 in FY 2027–2028. Fund balance is expected to decline from \$113,960.32 to \$68,083.42 in FY 2026–2027, before increasing to \$124,945.15 by the end of FY 2027–2028.

It should be noted that prior projections anticipated a larger decrease in fund balance—approximately \$102,662.53—due to the dump truck purchase. However, the current budget reflects a more refined projection, with the impact spread across fiscal years and partially offset by ongoing revenue streams.

Income Tax Fund

The Income Tax Fund continues to serve as a critical revenue source for the City, providing funding support for multiple operations across the organization. Revenues are projected to remain stable at \$630,500 annually over the next two fiscal years.

Expenditures from this fund are primarily driven by transfers to support other funds, including the Fire Department, Ambulance Fund, Local Streets Fund, and the Utilities Fund. These transfers are essential in maintaining operations, supporting debt obligations, and funding capital improvements throughout the City.

For the upcoming fiscal year, transfers include support for fire and ambulance loan payments, street paving, and significant contributions to the Utilities Fund to assist with bond payments and future capital improvements. Additionally, the Income Tax Fund reimburses the General Fund for administrative costs associated with managing and operating the income tax system.

The fund is projected to generate a positive change in fund balance of \$22,253.66 in FY 2026–2027 and \$43,275.05 in FY 2027–2028. As a result, fund balance is expected to grow from \$5,080.08 to \$70,608.78 over the two-year period.

Challenges Moving Forward

The Fiscal Year 2026–2027 Budget continues to prioritize maintaining existing service levels for residents while making targeted investments in infrastructure and capital improvements. However, as outlined throughout this document, several funds are operating under increasing financial pressure, with expenditures either matching or exceeding revenues in key areas.

While progress has been made in stabilizing certain funds and slowing the decline of fund balances, structural challenges remain. The General Fund, in particular, is projected to operate at a deficit, relying on fund balance to sustain current service levels. Similarly, other funds—such as the Ambulance Fund—continue to depend on interfund transfers, which are not sustainable long-term without operational or revenue adjustments.

The Administration has taken a disciplined approach in this budget by aligning planned expenditures with available resources and focusing on projects that are identified within the Capital Improvement Plan. As a result, the ability to undertake new or unplanned projects outside of the budget cycle is extremely limited. Moving forward, any additional projects or initiatives will need to be carefully evaluated and prioritized within future budget cycles.

Additionally, long-term structural constraints—such as limited revenue growth due to state policies, increasing operational costs, rising insurance expenses, and continued reliance on

transfers between funds—will require proactive planning and policy decisions. These challenges reinforce the need to evaluate service delivery models, staffing levels, and cost allocation strategies across the organization.

Conclusion

The development of this budget reflects a comprehensive and collaborative effort between City administration and department leadership. Significant time and analysis have gone into evaluating operational needs, identifying priorities, and ensuring that available resources are allocated in a manner that best serves the residents of the City of Hudson.

This budget maintains essential services across all departments, including 24/7 police coverage, fire protection, ambulance services, public works operations, and administrative support functions. It also reflects continued investment in infrastructure, equipment replacement, and capital improvements identified in the City's Capital Improvement Plan.

At the same time, this budget highlights several key areas that will require continued attention moving forward. Public safety operations—particularly police staffing levels and the long-term sustainability of ambulance services—will need to be evaluated to ensure that service delivery aligns with available financial resources. Similarly, rising costs associated with general liability insurance, personnel, and operational expenses will require strategic planning and potential restructuring.

The City also continues to support multiple funds through transfers from the General Fund and Income Tax Fund, including the Fire Department, Ambulance Fund, and Cemetery Fund. While these transfers are necessary to maintain operations today, they underscore the need to explore more sustainable funding models. This includes reviewing fire and ambulance contracts, evaluating cost recovery strategies, and identifying opportunities to reduce long-term reliance on subsidies.

Operational efficiencies will also need to be considered. This includes reviewing administrative staffing levels, evaluating service delivery models, and exploring alternative approaches to functions such as cemetery maintenance, where future adjustments could reduce costs and better align resources across funds. Additionally, continued investment in Department of Public Works equipment and operations remains critical to maintaining service levels and supporting infrastructure needs throughout the community.

I would like to recognize and thank City staff—“Team Hudson”—for their dedication, attention to detail, and commitment to responsible financial management throughout this process. Their efforts have been instrumental in developing a budget that is both realistic and forward-looking.

Moving forward, continued collaboration between City Council and administration will be essential in addressing these challenges, making informed policy decisions, and ensuring the long-term financial stability of the City.

Thank you for your consideration of this budget and for your ongoing commitment to the success of the City of Hudson.

Sincerely,

Jeremiah Davies
City Manager



**CITY OF
HUDSON, MI**

FISCAL YEAR 2026 – 2027 BUDGET

SECTION 2:

RESOLUTION FOR APPROVAL OF
FISCAL YEAR 2026 – 2027 BUDGET



CITY OF HUDSON, MI

FISCAL YEAR 2026 – 2027 BUDGET

SECTION 3:

BUDGET OVERVIEW OF FISCAL YEAR 2026 – 2027 BUDGET PROPOSAL



City of Hudson

2026 – 2027 Fiscal Year Proposed Budget Overview Administrative Office of the City Manager

		FY 2026 – 2027	FY 2027 – 2028
General Fund Revenue	Property Taxes	701,461.10	722,504.94
	State Revenue Sharing (sales tax)	358,102.16	365,264.20
	Personal Property Tax Reimbursement	135,000.00	139,000.00
	Refuse Collection	139,811.99	146,802.60
	Administrative Revenue	902,820.55	929,905.17
	All Other Revenues	194,511.05	195,669.47
	TOTAL REVENUE		2,431,706.85

Revenue is expected to increase in line with projected inflationary adjustments to various revenue line items. Unlike previous years, the inflationary increase for this fiscal year is only 2.71 percent, a slight decrease from the consistent five percent increases seen in recent years for taxable property values and the three percent increase from last year.

Additional revenue sources have also increased. These include revenue sharing, which has risen by approximately three percent, as well as administrative revenue (allocated from various funds), refuse collection fees, and other miscellaneous revenues.

Employee Benefit Review

Employees who generate Administrative Revenue for the General Fund include all personnel working in the Hudson City Offices, as well as all Department of Public Works (DPW) employees. Breakdowns for all employees are the following

Please note that Wastewater Employees and employees in the Ambulance and Fire Department are charged for their respective funds.

PERCENTAGE ALLOCATION BY FUND

	<u>MANAGER</u>	<u>CLERK</u>	<u>DPW-SUPER</u>
Income	20.00%	15.00%	0.00%
Gen. Admin	20.00%	15.00%	0.00%
Major	7.00%	8.00%	25.00%
Local	3.00%	2.00%	25.00%
Water	25.00%	30.00%	25.00%
Sewer	25.00%	30.00%	25.00%
Police	0.00%	0.00%	0.00%

DPW Breakdown by Fund

	<u>FTE-DPW</u>
DPW	4.00%
Admin	0.00%
Major	18.50%
Local	10.50%
Cemetery	2.00%
Sewer	20.00%
Water	30.00%
Community Center	2.00%
Equip	13.00%



City of Hudson

2026 – 2027 Fiscal Year Proposed Budget Overview Administrative Office of the City Manager

Office Breakdown by Fund	Office Breakdown by Fund		
	<u>TREASURER</u>	<u>OFFICE</u>	<u>INCOME TAX</u>
Income Tax	15.00%	10.00%	85.00%
Admin	15.00%	20.00%	0.00%
Major	8.00%	8.00%	0.00%
Local	2.00%	2.00%	0.00%
Cemetery	0.00%	0.00%	0.00%
Sewer	22.50%	25.00%	7.50%
Water	22.50%	25.00%	7.50%
Community Center	3.00%	10.00%	0.00%
Equip	12.00%	0.00%	0.00%

It should also be noted that the City Manager has requested a three (3) percent wage increase for all employees regardless of hourly or salaried positions.

Health care has been budgeted for employees utilizing the Blue Care Network (BCN) Qualified High Deductible Plan at \$2,500.00 deductible for a single person on the plan and \$5,000.00 deductible for a family. Health Savings Accounts (HSA) have been budgeted at \$2,000.00 for a single person and \$4,000.00 for a family.

City Council	<u>FY 2026-2027 Expense</u> 24,576.00	<u>FY 2027-2028 Expense</u> 24,576.00
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This portion of the budget covers expenses for dues and memberships to organizations such as the Michigan Municipal League (MML), MISSDIG, and the online codification of ordinances through MuniCode. It also includes funding for City Council functions, including salaries and wages.

Additionally, there are small allocations for City Council professional development, as well as funds for public relations and civic promotion/marketing.

City Manager	<u>FY 2026-2027 Expense</u> 150,509.07	<u>FY 2027-2028 Expense</u> 156,573.77
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This portion of the budget covers expenses for the City Manager. It's important to note that the City Manager's full wage and fringe benefits are not solely funded by the General Fund. Instead, an allocation has been made so that other funds reimburse the General Fund for a portion of these costs.

These contributing funds include the Administrative line items in the Major and Local Streets Funds, the Utilities Fund, and the Income Tax Fund. The reimbursements to the General Fund for the City Manager's wages and fringe benefits are recorded as "Administrative Revenue."



City of Hudson
 2026 – 2027 Fiscal Year Proposed Budget Overview
 Administrative Office of the City Manager

Elections

FY 2026-2027 Expense
9,250.00

FY 2027-2028 Expense
9,250.00

The City of Hudson is responsible for administering elections held in May, August, and November each year—if elections are scheduled in those months. Budgeted costs cover expenses such as election inspectors, printing and publishing, ballot printing, and the transportation of ballots to the Lenawee County Clerk at the end of election night.

For Fiscal Year 2026–2027, there will be two elections, scheduled for August and November, respectively. Fiscal Year 2027-2028 only has one election budgeted, which is the reason for the decrease.

Assessor

FY 2026-2027 Expense
28,000.00

FY 2027-2028 Expense
28,000.00

The City contracts with Renius & Renius to provide assessing services at an annual cost of \$22,500.00. The firm is responsible for preparing both the summer and winter tax rolls for the municipality.

Additional expenses beyond the annual contract include costs for printing tax assessments and necessary technology to support the department’s operations. The budget for this service remains unchanged from Fiscal Year 2025–2026, as no cost increases are anticipated.

City Attorney

FY 2026-2027 Expense
9,000.00

FY 2027-2028 Expense
9,000.00

This portion of the budget pays for the services of the City Attorney. It is estimated that there will be around \$9,000.00 worth of expenses relating to the City Attorney this next fiscal year. This is the same that is budgeted from year to year for this Department.

City Clerk

FY 2026-2027 Expense
112,122.37

FY 2027-2028 Expense
117,794.12

This portion of the budget covers expenses related to the full-time City Clerk position. It includes funding for the Clerk’s salary and benefits, as well as dues and memberships in various professional organizations. Additional allocations are made for conference attendance, training, and printing and publishing costs—primarily for required public notices in local newspapers.



City of Hudson

2026 – 2027 Fiscal Year Proposed Budget Overview Administrative Office of the City Manager

City Treasurer

FY 2026-2027 Expense
116,528.22

FY 2027-2028 Expense
122,597.68

This portion of the budget covers the expenses associated with the full-time City Treasurer position.

The budget also includes funding for the City Treasurer to participate in professional development through the Michigan Municipal Treasurer's Association, including the Basic Training Institute and the annual conference.

City Hall & Grounds

FY 2026-2027 Expense
26,450.00

FY 2027-2028 Expense
26,450.00

This portion of the budget covers expenses related to City Hall and the surrounding grounds. These costs remain relatively consistent from year to year, with limited flexibility for projects beyond routine maintenance.

City Prosecutor

FY 2026-2027 Expense
4,750.00

FY 2027-2028 Expense
4,750.00

These dollars fund City prosecutions through the Lenawee County Prosecutor's Office. This is a three (3) year contract and the cost is based upon the fines that are generated by court cases that are prosecuted that generated with the Hudson Police Department.

Office Operations

FY 2026-2027 Expense
166,288.33

FY 2027-2028 Expense
172,171.46

This portion of the budget covers the salaries and benefits of two full-time employees at the Hudson City Offices: the Income Tax Administrator and the Receptionist. It also includes funding for a financial consultant who provides support with budgeting and related financial matters, limited to no more than 40 hours per year.

Additionally, this portion of the budget accounts for various office-related expenses, including supplies, postage, and telephone and communication costs.

Police Department

FY 2026-2027 Expense
568,624.31

FY 2027-2028 Expense
590,927.66

Funds have been budgeted to maintain 24-hour police coverage, seven (7) days a week, totaling approximately 8,760 hours annually, with additional overlap and



City of Hudson
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coverage bringing the total budgeted hours to approximately 11,520 (of which 1,560 hours is dedicated to the schools).

The current staffing model includes a full-time Police Chief and a full-time Sergeant, each contributing approximately 2,080 hours annually. The Sergeant position also includes approximately 200 hours of overtime to support coverage needs. A full-time officer is assigned primarily as a School Resource Officer (SRO), with approximately 1,560 hours dedicated to that role and 520 hours allocated toward general patrol coverage.

To meet the remaining coverage demands, the department relies on approximately 5,080 hours of part-time officer support. These part-time hours are critical to maintaining consistent 24/7 operations.

The budget also accounts for the cost of overtime (calculated at 1.5 times the regular rate) and includes approximately \$82,000 in reimbursement revenue associated with the School Resource Officer, which is reflected on the revenue side of the General Fund.

In addition, the budget fringe benefits to support the three full-time officers.

Building Inspections	<u>FY 2026-2027 Expense</u> 8,850.00	<u>FY 2027-2028 Expense</u> 8,850.00
-----------------------------	--	--

The City contracts with Hillsdale County for Building Inspection services. \$7,250.00 has been budgeted to pay Hillsdale County. It is also budgeted to provide pay for 80 rental inspections throughout the year. Funds are also budgeted for rental inspections.

Planning Commission	<u>FY 2026-2027 Expense</u> 1,885.00	<u>FY 2027-2028 Expense</u> 1,885.00
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Funds have been budgeted to provide stipends for members of the City of Hudson’s Planning Commission.

Public Works Department	<u>FY 2026-2027 Expense</u> 744,682.96	<u>FY 2027-2028 Expense</u> 763,719.45
--------------------------------	--	--

This portion of the budget covers wages and fringe benefits for Department of Public Works (DPW) employees, as well as a variety of operational expenses. These include costs for street lighting, forestry services, leaf pickup equipment, operating supplies, DPW building maintenance, and telephone and communication services for DPW staff.



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Refuse Services	<u>FY 2026-2027 Expense</u> 150,240.00	<u>FY 2027-2028 Expense</u> 157,190.00
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This portion of the budget pays for the cost of the refuse contract with Stevens Disposal, along with the spring and fall cleanups.

General Fund Other	<u>FY 2026-2027 Expense</u> 520,334.87	<u>FY 2027-2028 Expense</u> 569,261.03
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General Fund Other is a category for items that don't necessary fit under the other areas of the General Fund budget. Items budgeted for out of this area is for general liability insurance, workers compensation insurance, and transfers to other funds. We are expecting a 12 percent increase in liability insurance cost.

Capital Outlay: No capital outlay is being planned.

Transfers Out: There are scheduled transfers out as the General Fund to the Fire Department of \$45,143.40, Cemetery Fund of \$56,362.33, Museum Fund of \$6,214.15, and Ambulance Fund of \$149,911.71. These transfers out to these funds help balance these funds and prevent those funds from great losses for their operations for the fiscal year.

These transfers increase for the next fiscal year to the Fire Department of \$53,255.13, Cemetery Fund of \$60,472.00, Museum Fund of \$6,214.15, and Ambulance Fund of \$176,942.05.

	General Fund Revenue & Expenditure	
	FY 2026-2027	FY 2027-2028
TOTAL REVENUE	2,431,706.85	2,499,146.18
TOTAL EXPENSE	2,642,091.13	2,758,371.17
CHANGE IN FUND BALANCE	(-210,384.28)	(-259,224.98)
STARTING FUND BALANCE	983,524.14	773,139.86
ENDING FUND BALANCE	773,139.86	513,914.88



City of Hudson

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Conclusion on General Fund

The General Fund, as currently structured, is projected to operate at a deficit over the next two fiscal years, resulting in a continued drawdown of fund balance. While the budget maintains current service levels, it is not structurally balanced and will require strategic adjustments to ensure long-term financial sustainability.

To address these challenges, the following actions are recommended for evaluation and potential implementation over the next year:

- **General Liability Insurance:** The City should pursue a formal Request for Proposals (RFP) or otherwise shop the market to reduce the rising cost of general liability insurance. Additionally, the City should evaluate the allocation methodology of these costs, including the potential to distribute a portion to other benefiting funds such as Fire, Ambulance, Water/Sewer, and Equipment.
- **Front Office Staffing Review:** A review of administrative staffing levels and organizational structure in the front office should be conducted to identify potential efficiencies and cost-saving opportunities.
- **Ambulance Fund Sustainability:** The current model of subsidizing the Ambulance Fund through General Fund transfers is not sustainable. The City should prioritize the development of alternative revenue strategies and operational changes to move toward a self-supporting ambulance service model.
- **Police Coverage Model:** The City may need to evaluate its current 24/7 police coverage policy to determine if adjustments to staffing levels, scheduling, or service delivery could maintain public safety while reducing financial pressure on the General Fund.
- **Cemetery Operations and Funding Strategy:** While the City has entered into a contract for outside cemetery maintenance and remains obligated under that agreement for the next two years, future cost-saving opportunities should be explored. One potential approach would be transitioning to a part-time employee model for mowing and routine maintenance. This could significantly reduce the required General Fund transfer to the Cemetery Fund—from approximately \$56,000–\$60,000 annually to an estimated \$20,000—while reallocating remaining funds to the Equipment Fund to support future capital purchases.

Overall, the City will need to align expenditures more closely with recurring revenues. Proactive planning and policy decisions in these key areas will be critical to stabilizing the General Fund and preserving financial flexibility moving forward.



City of Hudson

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Major Street Fund

FY 2026-2027 Expense
367,577.04

FY 2027-2028 Expense
205,802.77

Major Streets revenue is made up solely of State Act 51 (weight and gas taxes). Act 51 revenue is from the State Transportation Fund. There is a transfer from the Income Tax Fund scheduled for preventative maintenance cost.

Projects: We are projecting to accomplish two (2) projects out of the Major Street Fund for the fiscal year. They are preventative maintenance of streets throughout the community in the form of crack filling at the cost of around \$40,000.00. The other item is \$71,133.04 worth of road work on Cadmus Road and Munson Highway.

Fund Balance: We are projecting an excess of expenditure of \$50,544.71 for the Major Streets Fund. We are recommending a transfer of \$100,000.00 to the Local Street Fund this fiscal year.

	FY 2026 – 2027	FY 2027 – 2028
TOTAL REVENUE	418,121.75	430,332.40
TOTAL EXPENSE	367,577.04	205,802.77
CHANGE IN FUND BALANCE	50,544.71	224,529.63
STARTING FUND BALANCE	283,087.81	333,632.52
ENDING FUND BALANCE	333,632.52	558,162.15

Local Street Fund

FY 2026-2027 Expense
324,865.00

FY 2027-2028 Expense
141,987.23

Local Streets revenue is made up solely of State Act 51 (weight and gas taxes). Act 51 revenue is from the State Transportation Fund. There is a transfer from the Major Street Fund to assist with \$100,000.00 of paving that is projected from the Local Streets Fund.

Projects: We are projecting to accomplish \$170,000.00 of street paving this fiscal year on Maple Street, Center Street, and Division Street. This is coupled with crack filling in the amount of \$20,000.00.

Fund Balance: We are projecting an excess of expenditure of \$39,417.19 for the Local Streets Fund.



City of Hudson
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	FY 2026 – 2027	FY 2027 – 2028
TOTAL REVENUE	285,447.81	164,886.24
TOTAL EXPENSE	324,865.00	141,987.23
CHANGE IN FUND BALANCE	(-39,417.19)	22,899.01
STARTING FUND BALANCE	40,989.00	1,480.81
ENDING FUND BALANCE	1,480.81	24,379.82

**Fire Department
Fund**

FY 2026-2027 Expense
208,878.72

FY 2027-2028 Expense
208,878.72

The Fire Department is anticipating revenue of \$208,878.72 with expenditures of \$208,878.72. Large portions of revenue for the Fire Department Fund comes from contracts with townships. The other two larger pieces of revenue, which are transfers, are from the General Fund and Income Tax Fund, which combined, are \$114,125.12. This is up from \$106,480.72 that was allocated to the Fire Department Fund during Fiscal Year 2025-2026. Fire contracts do need to be reviewed to ensure that the Fire Department, long-term, can be funded adequately.

	FY 2026 – 2027	FY 2027 – 2028
TOTAL REVENUE	208,878.72	216,990.45
TOTAL EXPENSE	208,878.72	216,990.45
CHANGE IN FUND BALANCE	0.00	0.00
STARTING FUND BALANCE	136,059.60	136,059.60
ENDING FUND BALANCE	136,059.60	136,059.60

Recreation Fund

FY 2026-2027 Expense
0.00

FY 2027-2028 Expense
0.00

This fund is hardly used anymore and the budget for this reflects that, although, that could change with the formation of the new Recreation Board. It's advised that a budget be created for this fund after that board has continues to meet and formalizes itself with a route it would like to go.



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CHANGE IN FUND BALANCE	-0-
STARTING FUND BALANCE	2,903.87
ENDING FUND BALANCE	2,903.87

Cemetery Fund	<u>FY 2026-2027 Expense</u>	<u>FY 2027-2028 Expense</u>
	77,562.33	81,606.48

The Cemetery Fund brings in revenue from burial fees, cemetery foundations, and the sale of cemetery lots. A transfer of \$56,363.33 is coming from the General Fund to allow for the fund to remain in the positive. This transfer increases to \$60,472.00 for next fiscal year.

The two items that are plaguing this fund are the cost of fall clean-up, which is done by an outside contractor, along with the cost of a contractor to do mowing and lawncare of the cemetery. Those costs, alone, are \$38,000.00 a year. The Cemetery Fund does not bring in enough money by itself to pay for that and will have to continue in the future to rely on either the General Fund or Income Tax Fund for the bulk of its funding to run the cemetery.

Additionally, on the expense side, costs are allocated for the DPW time's working in the Cemetery; however, the biggest expense is the contractual obligations for mowing and a major capital outlay project centered around expansion of the cemetery.

	FY 2026 – 2027	FY 2027 – 2028
TOTAL REVENUE	77,562.33	81,672.00
TOTAL EXPENSE	77,498.71	81,606.48
CHANGE IN FUND BALANCE	63.62	65.52
STARTING FUND BALANCE	9,103.23	9,166.85
ENDING FUND BALANCE	9,166.85	9,232.37

Ambulance Fund	<u>FY 2026-2027 Expense</u>	<u>FY 2027-2028 Expense</u>
	902,018.95	930,550.00



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Revenue for the Ambulance Fund is estimated at \$904,666.12, but it includes a transfer of \$149,911.71 from the General Fund (for operations) and \$46,935.00 from the Income Tax Fund (to cover debt of ambulance purchases) to help keep this fund from going into the red. The transfers-in from the General Fund and the Income Tax Fund are likely not sustainable models for funding and it is going to be extremely important that the City of Hudson work on different funding sources that will allow for the Ambulance Fund to operate and to address long-term capital outlay schedules. There are no capital expenditures budgeted. This budget is strictly to operate the EMS.

	FY 2026 – 2027	FY 2027 – 2028
TOTAL REVENUE	904,666.12	933,461.88
TOTAL EXPENSE	902,018.95	930,550.00
CHANGE IN FUND BALANCE	2,647.16	2,911.88
STARTING FUND BALANCE	77,202.81	79,849.97
ENDING FUND BALANCE	79,849.97	82,761.85

**Community Center
Fund**

FY 2026-2027 Expense
45,702.67

FY 2027-2028 Expense
46,208.72

This fund pays for the activities of the Community Center. Revenue is generated partly from Metro Act dollars (franchise fee agreements for cable television in the City of Hudson) and rental agreements.

	FY 2026 – 2027	FY 2027 – 2028
TOTAL REVENUE	47,200.00	47,200.00
TOTAL EXPENSE	45,702.67	46,208.72
CHANGE IN FUND BALANCE	1,497.33	991.28
STARTING FUND BALANCE	34,408.91	35,906.24
ENDING FUND BALANCE	35,906.24	36,897.53



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Museum Fund

FY 2026-2027 Expense
13,276.15

FY 2027-2028 Expense
13,317.46

This fund pays for expenses related to the Museum Fund. Revenue is rental fees and donations, while expenses are operational costs.

	FY 2026 – 2027	FY 2027 – 2028
TOTAL REVENUE	13,276.15	13,317.46
TOTAL EXPENSE	13,276.15	13,317.46
CHANGE IN FUND BALANCE	0.00	0.00
STARTING FUND BALANCE	4,182.85	4,182.85
ENDING FUND BALANCE	4,182.85	4,182.85

DDA Fund

FY 2026-2027 Expense
13,276.15

FY 2027-2028 Expense
13,317.46

There is no real activity going on with the DDA and due to negative tax capture, it's likely there will be no activity going on with the DDA for some time. It may behoove the Hudson City Council to look at dissolving the DDA and distributing its assets accordingly.

	FY 2026 – 2027	FY 2027 – 2028
CHANGE IN FUND BALANCE	-0-	
STARTING FUND BALANCE	43,415.00	
ENDING FUND BALANCE	43,415.00	

Utilities Fund

The Utilities Fund is the fund that operates Water and Sanitary functions of the City of Hudson.

Revenue & Expenditures

Revenue: We are anticipating revenue of \$1,780,669.00. This includes revenue relating from the increase in water and sewer rates. There is more information in the overall budget document centered around how the water and sewer rates were



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calculated and what they mean. Sewer rates are being recommended to be increased by 5.5 percent, while water rates are being recommended to be increased by 3.8 percent.

Expenses: Expenses have been broken down in this account based on the type of operation and maintenance to the sanitary and water systems. There are no large purchases planned outside of paying on existing debt and building fund balances for future projects. Projects included for this fiscal year are:

- Influent Pump and Controls #1: \$20,000.00
- Water Meter Purchase: \$15,000.00
- Lead Line Replacement: \$50,000.00
- Hydrant Replacement: \$15,000.00

Projects included for Fiscal Year 2027 – 2028 are:

- Sludge Pump #1: \$110,000.00
- Water Meter Purchase: \$15,000.00
- Lead Line Replacement: \$50,000.00
- Hydrant Replacement: \$15,000.00
- Water Treatment Plant Air Handler: \$8,250.00

The funding of these projects are written into the Capital Improvement Plans (CIP) and are also funded by water and sewer rates.

	FY 2026 – 2027	FY 2027 – 2028
TOTAL REVENUE	1,780,669.00	1,812,611.59
TOTAL EXPENSE	1,664,636.69	1,794,013.53
CHANGE IN FUND BALANCE	116,032.31	18,598.06
STARTING FUND BALANCE	331,038.76	447,071.07
ENDING FUND BALANCE	447,071.07	465,669.13

Motor Vehicle Fund

FY 2026-2027 Expense
244,082.00

FY 2027-2028 Expense
238,718.28

The Motor Vehicle Fund pays for expenses related to DPW equipment and maintenance. Revenue comes from equipment fees to this fund, along with a transfer from the Ambulance Fund to pay for the inter-fund loan that was taken out



City of Hudson

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last fiscal year to pay for a new ambulance. We have budgeted to finish the second half of the dump truck replacement in the amount of \$110,000.00. All other expenses are operational.

	FY 2026 – 2027	FY 2027 – 2028
TOTAL REVENUE	244,082.00	238,718.28
TOTAL EXPENSE	289,958.90	181,856.55
CHANGE IN FUND BALANCE	(-45,876.90)	56,861.73
STARTING FUND BALANCE	113,960.32	68,083.42
ENDING FUND BALANCE	68,083.42	124,945.15

Income Tax Fund	<u>FY 2026-2027 Expense</u>	<u>FY 2027-2028 Expense</u>
	608,362.34	587,340.95

The Income Tax Fund is the fund that collects income tax revenue from residents and individuals who work in the municipality. Revenue is consistent from year-to-year. Expenditures out of the fund include a slew of transfers to help fund other funds. Transfers out for FY 2025 – 2026, include:

- Fire Dept Transfer for Loan Payment: \$68,981.00
- Ambulance Transfer for Loan Payments: \$46,935.00
- Local Streets Fund Transfer for Street Paving: \$25,000.00
- Utility Fund Transfer for Bond Payments & Future Capital Improves: \$300,000.00 (\$270,000.00 towards sewer rates and \$30,000.00 towards water rates)

Funds are coming from the Income Tax Fund to pay the General Fund for salaries and fringe benefits to administer the Income Tax Fund.

It should be noted that in the rolling budget that only transfers to pay for loan / bond payments are being projected at this time with the exception of a \$40,000.00 transfer to Local Streets in FY 2025 – 2026 to help pay for paving projects.

	FY 2026 – 2027	FY 2027 – 2028
TOTAL REVENUE	630,500.00	630,500.00
TOTAL EXPENSE	608,246.34	587,224.95



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CHANGE IN FUND BALANCE	22,253.66	43,275.05
STARTING FUND BALANCE	5,080.08	27,333.74
ENDING FUND BALANCE	27,333.74	70,608.78



CITY OF HUDSON, MI

FISCAL YEAR 2026 – 2027 BUDGET

SECTION 4:

WATER & SEWER RATE EXPLANATIONS



CITY OF HUDSON SEWER RATES

April 15, 2026

CITY OF HUDSON SEWER RATES

0				
CURRENT RATE CHARGES & NUMBER OF CUSTOMERS				
Customers Are Invoice MONTHLY PER				
0				
TYPE OF WATER UNITS	1,000 GALLONS			
COST PER 1,000 GAL.	\$6.34			
INVOICES PER YEAR	12			
METER SIZE IN INCHES	CURRENT "BASE RATE" CHARGE \$	NUMBER OF METERS / REU'S	INVOICES PER YEAR	ANNUAL INCOME
3/4	\$35.64	1148	12	\$490,977
1			12	\$0
1 1/2			12	\$0
2			12	\$0
3			12	\$0
4			12	\$0
6			12	\$0
8			12	\$0
10			12	\$0
12			12	\$0
TOTALS		1148		\$490,977
NAME OF PERSON PROVIDING # OF METERS COUNT				
WAS A REPORT USED TO GENERATE THIS DATA?				
WAS REPORT COPIED INTO THIS FILE?				

Current Rate Charges

CUSTOMIZE THIS FOR EACH COMMUNITY

Currently customers are charged based on two factors
 Consumption Charge, Which is based on gallons of water that goes through the customer's water meter. Sewage usage is based on water usage.
 Customers are currently invoiced per unit of water / sewer at the listed price.

A "Base Rate" or "RTS" charge base of \$ XX for a 3/4" meter, this fee increases based on the size of the customers water meter, which is listed in inches. Customers are invoiced on a monthly basis. The number of meters listed above does NOT include irrigation meters which are not invoiced a "Base Rate" charge.

CITY OF HUDSON SEWER RATES

PRIOR YEAR ACTUALS EXPENSES (COMPARISON PURPOSES ONLY)				0	PROPOSED BUDGET FOR FISCAL YEAR
2017/2018	2018/2019	2019/2020	ACCT #	EXPENSES	ANNUAL PERCENT INCREASE 2026
			Treatment	SALARIES & WAGES	\$172,693
				PART TIME WAGES	\$0
				FICA	\$13,211
				FRINGE BENEFITS	\$64,160
				OFFICE SUPPLIES	\$1,500
				OPERATING SUPPLIES	\$2,000
				TREATMENT CHEMICALS	\$16,000
				LAB SUPPLIES	\$14,000
				LAB EQUIP REPLACEMENT	\$3,800
				DIESEL FUEL	\$0
				GASOLINE	\$0
				UNIFORMS	\$1,500
				REPAIR PARTS	\$27,000
				CONTRACTUAL SERVICES	\$40,000
				SLUDGE APPLICATION	\$28,000
				PERMITS & FEES	\$3,000
				TELEPHONE	\$1,800
				CONFERENCE & TRANSPORTATION	\$750
				ELECTRICITY	\$48,000
				HEATING FUEL	\$8,000
				WATER	\$1,750
				EQUIPMENT REPAIRS/MAINTENANCE	\$29,000
				BUILDING MAINTENANCE	\$2,000
				EQUIPMENT RENTAL	\$8,800
				MEMBERSHIP & DUES	\$1,000
				EQUIPMENT FUND	\$16,800
				RESIDENTIAL LIFT STATIONS	\$6,000
			Admin	Admin Expense	\$111,821
				Postage	\$7,000
				Computer Software Support	\$400
				Equipment Rental	\$75
			Collection	Admin Expense	\$108,477
				Operating Supplies	\$2,960
				Audit Fees	\$1,800
				Equipment Rental	\$4,000
				Misc Expense	\$100
				Equipment Rental	\$0
				Future Capital Outlay & Debt Payments	\$412,500
\$0	\$0	\$0		TOTAL	\$1,176,537

CITY OF HUDSON SEWER RATES

USAGE REPORTED IN FISCAL YEARS		UNITS OF WATER INVOICED TO CUSTOMERS					FOR THIS EVALUATION WE WILL USE THE							
		MINIMUM YEAR												
7/1/2019 to 6/30/2020	7/1/2020 to 6/30/2021	7/1/2021 to 6/30/2022	7/1/2022 to 6/30/2023	7/1/2023 to 6/30/2024	COST PER UNIT	REVENUE	PERCENT OF USE	AVERAGE	MAX. YEAR	MIN. YEAR	PERCENT DIFFERENCE FROM MAX. TO MIN. YEAR	ANTICIPATED PERCENT INCREASE NEXT YEAR	UNITS USED IN RATE EVALUATION	
0	50,590,000	52,175,500	58,994,090	56,736,690	50,426,910	\$6.34	\$319,707	95.7%	53,784,638	58,994,090	50,426,910	15%	0.0%	50,426,910
0	4,948,000	4,328,500	2,723,120	2,375,470	2,289,830	\$5.87	\$13,441	4.3%	3,322,984	4,948,000	2,289,830	54%	0.0%	2,289,830
0						\$6.34	\$0	0.0%					0.0%	0
0						\$6.34	\$0	0.0%					0.0%	0
0						\$6.34	\$0	0.0%					0.0%	0
0						\$6.34	\$0	0.0%					0.0%	0
TOTALS	55,538,000	56,504,000	61,717,210	59,112,160	52,716,740		\$333,148		57,117,622	63,942,090	52,716,740	34%		52,716,740
<small>WHO PROVIDED UNITS INVOICED REPORT</small> <small>WAS THE REPORT COMBID INTO THE BICAL RATE?</small> <small>WAS AN ELECTRONIC COPY OF THE ORIGINAL KEPT?</small>													0	
<small>GALLONS / VOLUME USED FOR EVALUATION</small> <small>GALLONS INCREASE</small>													52,716,740	
<small>CHECK BOX TO CONFIRM THAT UNITS USED FOR EVALUATION WAS DISCUSSED AND CHOSEN BY COMMUNITY</small>													<input type="checkbox"/>	

The Volumes listed above are only those gallons that are a revenue source. The gallons listed above were generated by the COMMUNITY. The COMMUNITY takes full responsibility for the accuracy of these numbers. And the anticipated units of water invoiced used to calculate the user rates PER

CITY OF HUDSON SEWER RATES

FINAL ANALYSIS RATE CALCULATION - CURRENT FISCAL YEAR	2026						
0	ANNUAL BUDGET	PERCENT FIXED EXPENSES	ASSIGNED AS FIXED EXPENSES	RTS CHARGE COST PER METER EQUIVALENT	ASSIGNED AS VARIABLE EXPENSES	VOLUME CHARGE \$ COST PER 1,000 GALLONS	
	EXPENSES	44%	\$518,206	\$37.62	\$658,331	\$12.528	
	OPERATION & MAINTENANCE EXPENSES		\$518,206	\$37.62	\$658,331	\$12.528	
	ANNUAL DEBT PAYMENTS PRINCIPAL & INTEREST		\$0	\$0.00	\$0	\$0.00	
	ANNUAL O & M + DEBT		\$518,206	\$37.62	\$658,331	\$12.53	
	NON SALES INCOME	44%	\$0	0.000	\$306,750	5.838	
	REVENUE COLLECTED THROUGH RATES		\$518,206		\$351,581		
	CALCULATED RATE O & M + DEBT		METER EQUIVALENT	MONTH		\$6.69	
			CURRENT RATE	\$35.64		\$6.34	
			INCREASE	\$1.98		\$0.35	
			PERCENT INCREASE	6%		6%	
			OVERALL PERCENT INCREASE FOR GALLONS OF	4.000			
	ADOPTED BUDGET		\$1,176,537		\$518,206	\$658,331	
		44.05%			56%		
	REVENUE COLLECTED CALCULATED RATES	44%	\$869,787				
	REVENUE COLLECTED CURRENT RATES		\$824,125		\$351,581		
	CALCULATED RATE PER METER EQUIVALENT		PER MONTH	\$37.62	RATE PER 1,000 GAL.	\$6.69	
	ANNUAL METER EQUIVALENTS / REUS COUNT 13,776		CURRENT RATES	\$35.64		\$6.34	
	ANTICIPATED EQUIVALENT GALLONS / UNITS 52,547		PERCENT INCREASE	5.5%		5.5%	
	INVOICES PER YEAR 12		INCREASE OF	\$1.98		\$0.35	
	TOTAL NUMBER OF CUSTOMERS / METERS 1,148		0	\$22.18		\$6.19	
	ANTICIPATED UNITS INVOICED 52,716,740						
	GALLONS USED 4,000						
	AMOUNT OF BILL \$64.38						
	PERCENT INCREASE 6%						
NOTES	PERCENT RESERVE		0.0%		EVERY MILLION GALLONS GENERATES REVENUE OF	\$6.691	



CITY OF HUDSON WATER RATES

April 15, 2026

CITY OF HUDSON WATER RATES

0				
CURRENT RATE CHARGES & NUMBER OF CUSTOMERS				
Customers Are Invoice MONTHLY PER				
0				
TYPE OF WATER UNITS	1,000 GALLONS			
COST PER 1,000 GAL.	\$3.11			
INVOICES PER YEAR	12			
METER SIZE IN INCHES	CURRENT "BASE RATE" CHARGE \$	NUMBER OF METERS / REU'S	INVOICES PER YEAR	ANNUAL INCOME
3/4	\$22.70	1087	12	\$296,099
1	\$0.00	0	12	\$0
1 1/2	\$0.00	0	12	\$0
2	\$0.00	0	12	\$0
3	\$0.00	0	12	\$0
4	\$0.00	0	12	\$0
6	\$0.00		12	\$0
8			12	\$0
10			12	\$0
12			12	\$0
TOTALS		1087		\$296,099
NAME OF PERSON PROVIDING # OF METERS COUNTY				
WAS A REPORT USED TO GENERATE THIS DATA?				
WAS REPORT COPIED INTO THIS FILE?				

Current Rate Charges

CUSTOMIZE THIS FOR EACH COMMUNITY

Currently customers are charged based on two factors Consumption Charge, Which is based on gallons of water that goes through the customer's water meter. Sewage usage is based on water usage. Customers are currently invoiced per unit of water / sewer at the listed price.

A "Base Rate" or "RTS" charge base of \$ XX for a 3/4" meter, this fee increases based on the size of the customers water meter, which is listed in Inches. Customers are invoiced on a monthly basis. The number of meters listed above does NOT include irrigation meters which are not invoiced a "Base Rate" charge.

CITY OF HUDSON WATER RATES

UNITS OF WATER INVOICED TO CUSTOMERS											FOR THIS EVALUATION WE WILL USE THE			MINIMUM YEAR							
0	USAGE REPORTED IN GALLONS		7/1/2019 to 6/30/2020		7/1/2020 to 6/30/2021		7/1/2021 to 6/30/2022		7/1/2022 to 6/30/2023		7/1/2023 to 6/30/2024		COST PER UNIT	REVENUE	PERCENT OF USE	AVERAGE	MAX. YEAR	MIN. YEAR	PERCENT DIFFERENCE FROM MAX. TO MIN. YEAR	ANTICIPATED PERCENT INCREASE NEXT YEAR	UNITS USED IN RATE EVALUATION
0	52,443,000	54,297,500	59,101,090	56,872,690	50,622,910	626,000	626,000	626,000	626,000	626,000	626,000	626,000	\$3.11	\$157,437	98.8%	54,667,438	59,101,090	50,622,910	14%	0.0%	50,622,910
0	693,000	642,000	766,000	644,000	626,000	626,000	626,000	626,000	626,000	626,000	626,000	626,000	\$5.78	\$3,618	1.2%	674,200	766,000	626,000	18%	0.0%	626,000
0													\$3.11	\$0	0.0%					0.0%	0
0													\$3.11	\$0	0.0%					0.0%	0
0													\$3.11	\$0	0.0%					0.0%	0
TOTALS	53,136,000	54,939,500	59,867,090	57,516,690	51,248,910	51,248,910	51,248,910	51,248,910	51,248,910	51,248,910	51,248,910	51,248,910	\$3.11	\$161,056		55,341,638	59,867,090	51,248,910	16%		51,248,910
WHO PROVIDED UNITS INVOICED REPORT:											GALLONS / VOLUME USED FOR EVALUATION			GALLONS INCREASE	CHECK BOX TO CONFIRM THAT UNITS USED FOR EVALUATION WAS DISCUSSED AND CHOSEN BY COMMUNITY	UNITS USED IN RATE EVALUATION					
WAS THE REPORT COMED INTO THIS EXCEL FILE:											0			0	<input type="checkbox"/>	51,248,910					
WAS AN ELECTRONIC COPY OF THE ORIGINAL LEFT:																					

The Volumes listed above are only those gallons that are a revenue source. The gallons listed above were generated by the COMMUNITY. The COMMUNITY takes full responsibility for the accuracy of these numbers. And the anticipated units of water invoiced used to calculate the user rates.

CITY OF HUDSON WATER RATES

PRIOR YEAR ACTUALS EXPENSES (COMPARISON PURPOSES ONLY)			0		PROPOSED BUDGET FOR FISCAL YEAR
2017/2018	2018/2019	2019/2020	ANNUAL PERCENT INCREASE		
			ACCT #	EXPENSES	2025
				SALARIES & WAGES	\$0
				FICA PAYROLL TAXES	\$0
				ADMINISTRATIVE EXPENSE (due to G/F)	\$111,521
				POSTAGE	\$7,000
				OPERATING SUPPLIES	\$0
				PRINTING & PUBLISHING	\$0
				HEATING FUEL	\$0
				EQUIPMENT RENTAL	\$75
				COMPUTER SUPPORT	\$400
				CAPITAL OUTLAY	\$0
				BAD DEBT EXPENSE	\$0
				PAYBACK ON 2021 BOND	\$0
				ADMINISTRATIVE EXPENSE (due to G/F)	\$72,135
				OFFICE SUPPLIES	\$0
				OPERATING SUPPLIES	\$10,000
				PRELIMINARY ENGINEERING	\$0
				AUDIT FEES	\$0
				CONTRACTUAL SVCS	\$7,500
				CONFERENCE & TRAINING	\$2,000
				ELECTRICITY	\$0
				EQUIPMENT RENTAL	\$30,000
				MISCELLANEOUS	\$0
				CAPITAL OUTLAY (replacement meters)	\$0
				CAPITAL OUTLAY (DEQ LSL GRANT)	\$0
				SALARIES & WAGES	\$0
				FICA PAYROLL TAXES	\$0
				ADMINISTRATIVE EXPENSE (due to G/F)	\$72,135
				TREATMENT CHEMICALS	\$15,000
				BUILDING MAINTENANCE	\$10,000
				EQUIPMENT REPAIR/ REPLACEMENT	\$10,000
				CONTRACTUAL SERVICES	\$10,000
				CONFERENCE & TRAINING	\$800
				ELECTRICITY	\$23,000
				HEATING FUEL	\$5,500
				EQUIPMENT RENTAL	\$3,500
				MISCELLANEOUS	\$100
				OPERATING SUPPLIES	\$3,000
				MEMBERSHIP & DUES	\$2,000
				DEPRECIATION	\$0
				WTP BOND DEBT	\$0
				Capital Improve & Debt	\$142,500
\$0	\$0	\$0		TOTAL	\$538,166

CITY OF HUDSON WATER

ACCOUNT #	NON-SALES & OTHER REVENUE	RATES			YEAR 2	YEAR 3	YEAR 4	YEAR 5
				2026	2027	2028	2029	2030
	Income Tax Contribution			\$30,000				
	Late Fees			\$30,000				
	Interest Income			\$3,750				
	TOTAL INCOME (NON SALES)	\$0	\$0	\$0	\$63,750	\$0	\$0	\$0
	AVERAGE NON SALES INCOME	\$0	\$0	\$15,938	\$15,938	\$15,938	\$15,938	\$0
	Portion of (Non Sales) Revenue Guaranteed :			\$63,750	\$63,750	\$63,750	\$63,750	\$63,750
	Percent Applied Towards Fixed Rate RTS Charge - PERCENT applied per REU			100%	100%	100%	100%	100%
	ANNUAL DOLLARS APPLIED TOWARDS FIXED BUDGET - BASE RATE - RTS			\$63,750	\$63,750	\$63,750	\$63,750	\$63,750
	TOTAL ANNUAL RESIDENTIAL EQUIVALENT UNITS "REU'S"			13,044	13,044	13,044	13,044	13,044
	REDUCTION PER REU PER BILLING PERIOD			\$4.89	\$4.89	\$4.89	\$4.89	\$4.89
	ANNUAL DOLLARS APPLIED TOWARDS VARIABLE BUDGET - PER UNIT			\$0	\$0	\$0	\$0	\$0
	ANNUAL UNITS OF WATER OR SEWER INVOICED			51,249	51,249	51,249	51,249	51,249
	REDUCTION PER UNIT OF WATER OR SEWER			\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

A portion of this revenue will be re-applied back to the water budget to help lower the water rates.

CITY OF HUDSON WATER RATES

FINAL ANALYSIS RATE CALCULATION - CURRENT FISCAL YEAR		2024				VOLUME CHARGE	
0		ANNUAL BUDGET	PERCENT FIXED EXPENSES	ASSIGNED AS FIXED EXPENSES	RTS CHARGE COST PER METER EQUIVALENT	ASSIGNED AS VARIABLE EXPENSES	1,000 GALLONS
	EXPENSES	\$538,166	69%	\$371,012	\$28.44	\$167,155	\$3.228
	OPERATION & MAINTENANCE EXPENSES	\$538,166		\$371,012	\$28.44	\$167,155	\$3.228
	ANNUAL DEBT PAYMENTS PRINCIPAL & INTEREST	\$0		\$0	\$0.00	\$0	\$0.00
	ANNUAL O & M + DEBT	\$538,166		\$371,012	\$28.44	\$167,155	\$3.23
	NON SALES INCOME	\$63,750	69%	\$63,750	4.887	\$0	0.000
	REVENUE COLLECTED THROUGH RATES	\$474,416		\$307,262		\$167,155	
	CALCULATED RATE O & M + DEBT			MONTH	\$23.56		\$3.23
	ADOPTED BUDGET	\$538,166		\$371,012		\$167,155	
	REVENUE COLLECTED CALCULATED RATES	\$474,416	58.94%	\$307,262		\$167,155	
	REVENUE COLLECTED CURRENT RATES	\$457,154		\$307,262		\$167,155	
	CALCULATED RATE PER METER EQUIVALENT			PER MONTH	\$23.56	RATE PER 1,000 GAL.	\$3.23
	ANNUAL METER EQUIVALENTS / REVS COUNT 13,044			CURRENT RATES	\$22.70		\$3.11
	ANTICIPATED EQUIVALENT GALLONS / UNITS 51,786			PERCENT INCREASE	\$0.86		\$0.12
	INVOICES PER YEAR 12			PERCENT INCREASE	4%		4%
	TOTAL NUMBER OF CUSTOMERS / METERS 1,087			CURRENT RATES	\$22.70		\$3.11
	ANTICIPATED UNITS INVOICED 51,248,910			PERCENT INCREASE	3.8%		3.8%
	GALLONS USED 4,000			INCREASE OF	\$0.86		\$0.12
	AMOUNT OF BILL \$36.47			0	\$21.80		\$6.00
	PERCENT INCREASE 4%						
	PERCENT RESERVE	0.0%					

NOTES: EVERY MILLION GALLONS GENERATES REVENUE OF \$3,228

City of Hudson Water Capital Improvement Plan

City of Hudson CAPITAL OUTLAY		CURRENT BALANCE \$	100,000.00
FISCAL YEAR	PURPOSE	INTEREST RATE	3.00%
	ZERO INCREASE IN RATES (DOES NOT INCLUDE MISC REVENUE OR INTEREST)		
2026	Bond Payment / Water Meters	\$135,843.00	\$ 76,809.77
2027	Bond Payment / Water Meters / WTP Air Handler Replacement	\$144,093.00	\$ 81,796.06
2028	Bond Payment / Water Meters	\$135,843.00	\$ 95,181.94
2029	Bond Payment / Water Meters / WTP Painting	\$165,843.00	\$ 79,969.40
2030	Water Meters / WTP Roof / Hydrant Replacement / Lead Service Lines	\$223,752.00	\$ 4,381.49
2031	Water Meters / Lead Service Lines	\$92,752.00	\$ 59,515.33
2032	Water Meters / Lead Service Lines	\$92,752.00	\$ 81,293.79
2033	Water Meters / Solar Power Backup for Tower Communications / Lead Service Lines	\$92,752.00	\$ 137,755.60
2034	Water Meters / WTP Interior Plumbing / Valve Replacement / Lead Service Lines	\$184,752.00	\$ 123,911.27
2035	Water Meters / Well #4 Pump / Motor Replacement / Hydrant Replacement / Lead Service Lines	\$210,752.00	\$ 63,651.61
2036	Water Meters / Alternative Well Field / Lead Service Lines	\$132,752.00	\$ 79,584.16
2037	Water Meters / Lead Service Lines	\$92,752.00	\$ 135,994.68
2038	Water Meters / Lead Service Lines	\$92,752.00	\$ 194,087.52
2039	Water Meters / Lead Service Lines	\$92,752.00	\$ 253,943.45
2040	Water Meters / Hydrant Replacement / Lead Service Lines	\$192,752.00	\$ 215,584.75
2041	Water Meters / Lead Service Lines	\$92,752.00	\$ 276,075.30
2042	Water Meters / Lead Service Lines	\$92,752.00	\$ 338,380.55
2043	Water Meters / Alternative Well Field / Lead Service Lines	\$542,752.00	\$ (347,445.03)
2044	Water Meters / Lead Service Lines	\$177,752.00	\$ (388,845.38)
2045	Water Meters / Lead Service Lines	\$102,752.00	\$ (346,487.74)
2046	Water Meters / Lead Service Lines	\$92,752.00	\$ (302,859.37)

Frequency	Cost
Every year: last payment 2029	\$43,081.00
Yearly	\$15,000.00
Completed	\$100,000.00
Once (2030)	\$33,000.00
Once (2031)	\$100,000.00
Once (2035)	\$100,000.00
Once (2040)	\$100,000.00
Once (2027)	\$8,250.00
Once (2029)	\$30,000.00
Once (2030)	\$31,000.00
Once (2034)	\$72,000.00
Once (2035)	\$16,000.00
Once (2043)	\$750,000.00
Once (2043)	\$60,000.00
Once (2025)	\$40,000.00
Yearly	\$50,000.00
Yearly	\$15,000.00
Yearly	\$12,752.00

Topic	Frequency	Cost
Capital Improvements	Every year: last payment 2029	\$43,081.00
Bond Payment - 2021 Capital Improve Bond	Yearly	\$15,000.00
Water Meters	Completed	\$100,000.00
Protection Repair	Once (2030)	\$33,000.00
Hydrant Replacement (Large Project 1)	Once (2031)	\$100,000.00
Solar Power Backup for Tower Communications	Once (2035)	\$100,000.00
Hydrant Replacement (Large Project 2)	Once (2040)	\$100,000.00
Hydrant Replacement (Large Project 3)	Once (2027)	\$8,250.00
WTP Air Handler Replacement	Once (2029)	\$30,000.00
WTP Painting	Once (2030)	\$31,000.00
WTP Roof Replacement	Once (2034)	\$72,000.00
WTP Interior Plumbing / Valve Replacement	Once (2035)	\$16,000.00
Well #4 Pump / Motor Replacement	Once (2043)	\$750,000.00
Alternative Well Field	Once (2043)	\$60,000.00
Well #3 Pump / Motor Replacement	Once (2025)	\$40,000.00
SCADA Phase 2	Yearly	\$50,000.00
Lead Service Line Replacement	Yearly	\$15,000.00
Hydrant Replacement	Yearly	\$12,752.00
CWSRF		

City of Hudson Sewer Capital Improvement Plan

City of Hudson		Current Balance \$	100,000.00
Capital Outlay		Interest Rate	3.00%
Fiscal Year	Purpose	Purchase Withdrawal	Annual Payment
2026	Bond Payments / Inflow Pump and Controls	\$388,891.00	\$ 412,500.00
2027	Bond Payments / Sludge Pump #1	\$550,891.00	\$ 240,946.62
2028	Bond Payments / RAS Pump #1	\$470,891.00	\$ 122,458.92
2029	Bond Payments / RAS Pump #2	\$440,891.00	\$ 80,416.68
2030	Bond Payments	\$440,891.00	\$ 67,113.18
2031	Bond Payments / RAS Pump #3	\$480,891.00	\$ 53,410.58
2032	Bond Payments	\$437,891.00	\$ (703.10)
2033	Bond Payments	\$397,891.00	\$ (13,349.20)
2034	Bond Payments	\$397,891.00	\$ 13,625.33
2035	Bond Payments	\$397,891.00	\$ 41,409.09
2036	Bond Payments	\$397,891.00	\$ 70,026.36
2037	Bond Payments	\$397,891.00	\$ 99,502.15
2038	Bond Payments	\$397,891.00	\$ 128,862.22
2039	Bond Payments	\$397,891.00	\$ 161,133.08
2040	Bond Payments	\$397,891.00	\$ 193,342.07
2041	Bond Payments	\$397,891.00	\$ 226,517.34
2042	Projects to be Identified	\$92,000.00	\$ 566,187.86
2043	Projects to be Identified	\$92,000.00	\$ 412,500.00
2044	Projects to be Identified	\$92,000.00	\$ 916,048.49
2045	Projects to be Identified	\$92,000.00	\$ 1,276,404.95
2046	Projects to be Identified	\$92,000.00	\$ 1,647,572.10
		\$92,000.00	\$ 2,029,874.26
		\$92,000.00	\$ 2,423,645.49

The annual payment refers to the dollar amount that is in the water or sewer rate to fund the capital improvements over a long-term period of time.

Type	Frequency	Cost
Capital Improvement	Every year, last payment 2029	\$43,091.00
Bond Payment — 2021 Capital Improve Bond	Every year, last payment 2040	\$305,500.00
Bond Payment — 2017 Water Treatment	Once (2028)	\$30,000.00
Portable Lift Station Generator	Not Funded	\$1,900,000.00
Additional Clarifier	Not Funded	\$800,000.00
Clarifiers Rehab	Not Funded	\$400,000.00
Raw Sewage Pump Improvements	Not Funded	\$980,000.00
WWTP Electrical Upgrades	Not Funded	\$110,000.00
Sludge Pump #1	Once (2027)	\$50,000.00
Service Truck	Once (2026)	\$20,000.00
Inflow Pump and Controls #1	Once (2025)	\$20,000.00
RAS Pump #1	Once (2028)	\$30,000.00
RAS Pump #2	Once (2031)	\$40,000.00
RAS Pump #3	Not Funded	\$0.00
Boiler	Once (2024)	\$97,795.00
SCADA Improvements	Every Year, last Payment 2046	\$92,000.00
Bond Payment — 2026 Capital Improve		



CITY OF HUDSON, MI

FISCAL YEAR 2026 – 2027 BUDGET

SECTION 5:

WORKSHEET FOR FISCAL YEAR 2026 – 2027 BUDGET

CASH SUMMARY BY FUND FOR CITY OF HUDSON
 FY 2026 - 2027 PROPOSED BUDGET IMPACT

Fund	Description	Proposed Beginning Balance 07/01/2025	Total Projected Revenue	Total Projected Expenditures	Revenue or Expenditures	Excess	Proposed Budget Ending Balance 06/30/2027
101	GENERAL FUND	950,524.14	2,431,706.85	2,642,091.13	(210,384.28)	0.00	773,139.86
151	CEMETERY TRUST FUND	0.00	0.00	0.00	0.00	0.00	0.00
202	MAJOR STREET FUND	383,087.31	418,121.75	387,577.04	50,544.71	50,544.71	333,632.52
203	LOCAL STREET FUND	40,258.50	285,447.81	324,865.00	(39,417.19)	(39,417.19)	1,480.81
206	FIRE DEPARTMENT FUND	103,659.00	208,878.72	208,878.72	0.00	0.00	136,059.60
208	RECREATION FUND	2,903.27	0.00	0.00	0.00	0.00	2,903.87
209	CEMETARY FOUNDATION	5,103.55	77,582.33	77,498.71	63.62	63.62	9,166.85
210	AMBULANCE	77,202.31	904,666.12	902,018.95	2,647.16	2,647.16	79,849.97
211	COMMUNITY CENTER	34,408.21	47,200.00	45,702.67	1,497.33	1,497.33	35,906.24
213	INCOME TAX FUND	3,069.05	630,500.00	608,246.34	22,253.66	22,253.66	27,333.74
248	DOWNTOWN DEVELOPMENT AUTHORITY	43,070.78	0.00	0.00	0.00	0.00	43,670.76
250	LOCAL DEVELOPMENT FINANCE AUTHORITY FUND	0.00	0.00	0.00	0.00	0.00	0.00
272	THOMPSON LIBRARY FUND	0.00	0.00	0.00	0.00	0.00	0.00
273	MUSEUM FUND	1,782.55	13,276.15	13,276.15	0.00	0.00	4,182.85
412	INDUSTRIAL PARK FUND	0.00	0.00	0.00	0.00	0.00	0.00
444	2021 CAPITAL IMPROVEMENT BOND FUND	513,653.52	100,882.00	0.00	100,882.00	100,882.00	220,535.02
592	WATER AND SEWER FUND	331,038.75	1,780,553.00	1,664,636.69	115,916.31	115,916.31	446,955.07
661	MOTOR VEH AND EQUIP FUND	113,493.52	244,082.00	289,958.90	(45,876.90)	(45,876.90)	68,083.42
	TOTAL - ALL FUNDS	2,151,017.52	7,142,876.73	7,144,750.30	(1,873.59)	(1,873.59)	2,196,574.28



FISCAL YEAR 2026-2027 PROPOSED BUDGET						
GL NUMBER	DESCRIPTION	2025-2026 APPROVED AMENDED	YTD BALANCE AS OF 02/19/2026	2026-2027 PROPOSED	2027-2028 PROPOSED	
Fund 101 - GENERAL FUND						
Revenues						
Dept 000						
101-000-402.000	CURRENT PROPERTY TAXES	669,445.21	623,819.47	701,461.10	722,504.94	
101-000-411.000	DEL CITY TAX/COUNTY	0.00	0.00	0.00	0.00	
101-000-412.000	DEL PERSONAL PROPERTY TAX	0.00	0.00	0.00	0.00	
	OTHER STATE GRANTS	0.00	10,927.26	0.00	0.00	
101-000-438.000	STATE INCOME TAX	0.00	0.00	0.00	0.00	
101-000-445.000	PENALTY AND INTEREST ON TAXES	8,000.00	5,251.44	8,000.00	8,000.00	
101-000-478.000	DOG LICENSES	4,900.00	2,835.00	4,900.00	4,900.00	
101-000-479.000	RENTAL INSPECTION FEE	5,500.00	6,960.00	5,500.00	5,500.00	
101-000-480.000	RENTAL REGISTRATION FEE	200.00	125.00	200.00	200.00	
101-000-481.000	STATE LIQUOR FEE	2,228.00	2,242.50	2,228.00	2,228.00	
101-000-482.000	BUILDING VARIANCES	75.00	75.00	75.00	75.00	
101-000-484.000	BUILDING PERMITS	13,000.00	9,548.50	13,000.00	13,000.00	
101-000-503.000	CARES ACT GRANT	0.00	0.00	0.00	0.00	
101-000-534.000	ARPA FUNDING	0.00	0.00	0.00	0.00	
101-000-543.000	POLICE DEPT GRANT REVENUE	4,000.00	0.00	4,000.00	4,000.00	
101-000-570.000	PUBLIC ACT 302 POLICE GRANT	900.00	0.00	900.00	900.00	
101-000-572.000	POLICE CPE GRANT	0.00	3,000.00	0.00	0.00	
101-000-573.000	PPT REIMBURSEMENT	120,000.00	80,858.00	135,000.00	139,050.00	
101-000-574.001	REVENUE/STATE SALES TAX	347,672.00	232,553.00	358,102.16	365,264.20	
101-000-607.001	PBT AND POLICE REPORT REVENUE	2,200.00	1,646.84	2,200.00	2,200.00	
101-000-613.000	REFUSE COLLECTION	139,812.00	111,605.51	146,802.60	154,142.73	
101-000-626.000	SERVICES RENDERED & INFO REQ	1,500.00	878.00	1,500.00	1,500.00	
101-000-627.001	RENTAL INSPECTION	0.00	0.00	0.00	0.00	
101-000-629.000	DUPLICATING SERVICE (COPIES)	75.00	55.00	75.00	75.00	
101-000-630.000	PARK RESERVATIONS	600.00	575.00	600.00	600.00	
101-000-640.000	POLICE PROTECTION REVENUE	0.00	0.00	0.00	0.00	
101-000-645.001	ADMIN FEE ON PROPERTY TAXES	25,290.43	23,504.43	25,290.43	26,049.14	
101-000-645.002	ADMIN REVENUE	876,589.00	628,057.53	902,820.55	929,905.17	
101-000-657.000	ORDINANCE FINES AND FEES	3,500.00	1,630.79	3,500.00	3,500.00	
101-000-665.000	INTEREST EARNINGS	25,000.00	35,222.27	25,000.00	25,000.00	
101-000-667.001	FARMERS MARKET VENDOR RENT	0.00	0.00	0.00	0.00	
101-000-671.000	FARM LAND LEASE	3,540.00	3,660.00	3,540.00	3,540.00	
101-000-673.000	SALE OF CITY LOT/EQUIPMENT	24,675.00	24,675.00	0.00	0.00	
101-000-674.000	CE TREE GRANT	0.00	0.00	0.00	0.00	
101-000-674.006	MEMORIAL PARK DONATIONS	0.00	0.00	0.00	0.00	
101-000-674.007	CIVIC DONATIONS	5,000.00	12,107.45	5,000.00	5,000.00	
101-000-676.001	SCHOOL RESOURCE REIMBURSEMENT	82,012.00	54,673.98	82,012.00	82,012.00	
101-000-678.000	MISC REVENUE	20,000.00	12,806.92	0.00	0.00	
101-000-681.000	HPD BENEFIT FUND REVENUE	0.00	0.00	0.00	0.00	
101-000-684.000	MISC REIMBURSE ACTIVITY	0.00	0.00	0.00	0.00	
101-000-696.001	TAX ANTICIPATION NOTE REVENUE	0.00	0.00	0.00	0.00	
101-000-699.213	TRANSFER FROM INCOME TAX	0.00	0.00	0.00	0.00	
101-000-699-412	TRANSFER FROM INDUSTRIAL PARK	0.00	0.00	0.00	0.00	
Total Dept 000		2,385,713.64	1,889,293.89	2,431,706.85	2,499,146.18	
TOTAL REVENUES		2,385,713.64	1,889,293.89	2,431,706.85	2,499,146.18	
Expenditures						
Dept 101 - CITY COUNCIL						
101-101-702.000	SALARIES & WAGES	5,040.00	4,260.00	5,040.00	5,040.00	
101-101-714.000	FICA	386.00	325.91	386.00	386.00	
101-101-746.200	BOOKS & PUBLICATIONS	4,500.00	4,971.89	5,000.00	5,000.00	
101-101-864.000	CONFERENCE & TRANSPORTATION	500.00	620.00	1,000.00	1,000.00	
101-101-885.000	PERSONNEL RELATIONS	1,000.00	1,245.61	1,500.00	1,500.00	

FISCAL YEAR 2026-2027 PROPOSED BUDGET									
101-101-886.000	CIVIC PROMOTION	2,500.00	1,984.41					2,500.00	2,500.00
101-101-887.000	CIVIC PROMOTION EXPENSES BANK ACCOUNT	5,000.00	14,723.31					5,000.00	5,000.00
101-101-958.000	MEMBERSHIP & DUES	4,000.00	3,160.00					4,000.00	4,000.00
101-101-971.000	MISC EXPENSE	150.00	0.00					150.00	150.00
Total Dept 101 - City Council		23,076.00	31,291.13					24,576.00	24,576.00
Dept 172 - City Manager									
101-172-702.000	SALARIES & WAGES	121,683.42	94,087.05					108,768.00	112,031.04
101-172-714.000	FICA	9,308.78	7,081.93					8,320.75	8,570.37
101-172-719.000	FRINGE BENEFITS	34,479.09	21,083.17					25,520.32	28,072.35
101-172-864.000	CONFERENCE & TRANSPORTATION	150.00	1,340.91					2,500.00	2,500.00
101-172-864.100	CITY VEHICLE EXPENSE	1,750.00	750.00					3,000.00	3,000.00
101-172-850.000	TELEPHONE	650.00	185.98					650.00	650.00
101-172-958.000	MEMBERSHIP & DUES	1,500.00	836.00					1,500.00	1,500.00
101-172-971.000	MISC EXPENSE	250.00	645.06					250.00	250.00
Total Dept 172 - City Manager		189,771.29	126,010.10					150,509.07	156,573.77
Dept 173 - Office Operations									
101-173-699.000	PRINTING & PUBLISHING	0.00	0.00					0.00	0.00
101-173-702.000	SALARIES & WAGES	103,090.85	86,288.00					106,173.43	109,358.63
101-173-703.000	PART TIME WAGES	0.00	0.00					0.00	0.00
101-173-714.000	FICA	7,886.45	6,561.72					8,122.27	8,365.94
101-173-719.000	FRINGE BENEFITS	23,738.59	11,152.38					24,542.63	26,996.89
101-173-727.000	OFFICE SUPPLIES	8,500.00	7,794.89					10,000.00	10,000.00
101-173-730.000	POSTAGE	3,000.00	20.16					3,000.00	3,000.00
101-173-850.000	TELEPHONE	5,100.00	3,608.66					5,100.00	5,100.00
101-173-859.000	CITY WEBSITE MAINTENANCE	550.00	308.75					550.00	550.00
101-173-864.000	CONFERENCE & TRANSPORTATION	300.00	0.00					300.00	300.00
101-173-934.000	OFFICE EQUIP MAINT	3,000.00	2,697.81					3,000.00	3,000.00
101-173-958.000	MEMBERSHIP & DUES	0.00	0.00					0.00	0.00
101-173-970.000	EQUIPMENT REPLACEMENT	0.00	0.00					0.00	0.00
101-173-970.100	COMPUTER/EQUIPMENT REPLACEMENT	2,500.00	219.50					2,500.00	2,500.00
101-173-971.000	MISC EXPENSE	3,000.00	441.30					3,000.00	3,000.00
Total Dept 173 - Office Operations		160,665.89	119,092.97					166,288.33	172,171.46
Dept 215 - City Clerk									
101-215-699.000	PRINTING & PUBLISHING	4,500.00	4,975.00					4,500.00	4,500.00
101-215-702.000	SALARIES & WAGES	62,043.01	46,710.55					62,709.70	64,590.99
101-215-714.000	FICA	4,746.29	3,209.47					4,797.29	4,941.21
101-215-719.000	FRINGE BENEFITS	33,109.54	24,280.08					36,465.38	40,111.92
101-215-864.000	CONFERENCE & TRANSPORTATION	2,750.00	1,816.45					2,500.00	2,500.00
101-215-958.000	MEMBERSHIP & DUES	1,000.00	648.00					1,000.00	1,000.00
101-215-971.000	MISC EXPENSE	150.00	276.64					150.00	150.00
Total Dept 215 - City Clerk		108,298.84	81,916.19					112,122.37	117,794.12
Dept 253 - Treasurer									
101-253-699.000	PRINTING & PUBLISHING	2,000.00	0.00					2,000.00	2,000.00
101-253-702.000	SALARIES & WAGES	58,766.03	45,553.23					60,526.41	62,342.20
101-253-714.000	FICA	4,495.60	3,407.59					4,830.27	4,861.78
101-253-719.000	FRINGE BENEFITS	36,366.76	25,058.22					40,221.54	44,243.70
101-253-727.000	OFFICE SUPPLIES	100.00	61.49					100.00	100.00
101-253-801.000	COMPUTER/SOFTWARE SUPPORT EXPENSE	3,500.00	2,349.00					3,500.00	3,500.00
101-253-831.000	TAX SERVICE/LEN COUNTY	2,000.00	940.49					2,000.00	2,000.00
101-253-864.000	CONFERENCE & TRANSPORTATION	3,000.00	946.60					3,000.00	3,000.00
101-253-958.000	MEMBERSHIP & DUES	250.00	99.00					250.00	250.00
101-253-971.000	MISC EXPENSE	300.00	100.64					300.00	300.00
Total Dept 253 - Treasurer		110,778.39	78,516.26					116,528.22	122,597.68
Dept 257 - Assessor									
101-257-699.000	PRINTING & PUBLISHING	2,000.00	1,536.51					2,000.00	2,000.00
101-257-768.000	CITY REAPPRAISAL	0.00	0.00					0.00	0.00
101-257-801.000	COMPUTER/SOFTWARE SUPPORT EXPENSE	2,500.00	750.00					2,500.00	2,500.00
101-257-818.000	CONTRACTUAL SERVICES	19,090.00	12,870.00					22,500.00	22,500.00



FISCAL YEAR 2026-2027 PROPOSED BUDGET									
Account Number	Description	2026	2027	2026	2027	2026	2027	2026	2027
101-257-970.000	EQUIPMENT REPLACEMENT		0.00		0.00		0.00		0.00
101-257-971.000	MISC EXPENSE	1,050.00		1,050.00			1,000.00		1,000.00
Total Dept 257 - ASSESSOR		24,590.00		16,206.51			28,000.00		28,000.00
Dept 261 - GENERAL FUND									
101-261-718.000	WORKERS COMPENSATION	48,741.00		22,267.00			51,178.05		53,736.95
101-261-718.001	UNEMPLOYMENT COMPENSATION	13,000.00		19,992.91			25,000.00		25,000.00
101-261-790.000	SALT & SAND INVENTORY	12,000.00		11,185.81			15,000.00		15,000.00
101-261-807.000	AUDIT FEES	8,225.00		8,225.00			8,225.00		8,636.25
101-261-829.000	LIABILITY INSURANCE	114,684.00		114,873.00			128,446.08		134,868.38
101-261-935.000	WEATHER RELATED REPAIR/RESTORE	0.00	0.00	0.00	0.00		0.00		0.00
101-261-955.271	LIBRARY BUILDING MAINTENANCE	1,000.00		25.33			1,000.00		1,000.00
101-261-956.002	PROPERTY TAXES CITY OWNED PROP	7,810.00		7,816.16			8,021.65		8,262.30
101-261-956.003	MOSQUITO SPRAYING	3,500.00		0.00			3,500.00		3,500.00
101-261-956.006	MISCELLANEOUS (313 W MAIN ST)	2,500.00		0.00			2,500.00		2,500.00
101-261-957.000	DOG LICENSE COST	2,750.00		2,222.75			2,750.00		2,750.00
101-261-958.001	CITY SIGNAGE (W/ GATEWAY)	0.00	0.00	0.00	0.00		0.00		0.00
101-261-969.000	BAD DEBT EXPENSE	0.00	0.00	0.00	0.00		0.00		0.00
101-261-970.700	PARK PLAYGROUND EQUIPMENT	0.00	0.00	0.00	0.00		0.00		0.00
101-261-971.000	CAPITAL OUTLAY	0.00	0.00	0.00	0.00		0.00		0.00
101-261-995.206	TRANSFER TO FIRE DEPT	44,000.00		44,000.00			45,143.40		53,255.13
101-261-995.208	TRANSFER TO RECREATION	0.00	0.00	0.00	0.00		0.00		0.00
101-261-995.209	TRANSFER TO CEMETERY FUND	57,000.00		46,000.00			56,362.33		60,472.00
101-261-995.210	TRANSFER TO AMBULANCE	38,000.00		38,000.00			149,911.71		176,942.05
101-261-995.211	TRANSFER TO COMMUNITY CTR	0.00	0.00	0.00	0.00		0.00		0.00
101-261-995.271	TRANSFER TO LIBRARY FUND	0.00	0.00	0.00	0.00		0.00		0.00
101-261-995.273	TRANSFER TO MUSEUM FUND	0.00	0.00	0.00	0.00		6,214.15		6,255.46
101-261-995.809	TRANSFER TO SIDEWALK	0.00	0.00	0.00	0.00		0.00		0.00
101-261-995.444	PAY BACK ON 2021 CAP IMPROVE BOND	17,082.50		17,083.00			17,082.50		17,082.50
Total Dept 261 - GENERAL FUND O		370,292.50		331,690.96			520,334.87		569,261.03
Dept 262 - ELECTIONS									
101-262-699.000	PRINTING & PUBLISHING	141.00		1,761.22			4,000.00		2,000.00
101-262-727.000	OFFICE SUPPLIES	0.00	0.00	0.00	0.00		0.00		0.00
101-262-801.000	COMPUTER/SOFTWARE SUPPORT EXPENSE	0.00	0.00	990.00	0.00		0.00		0.00
101-262-818.000	CONTRACTUAL SERVICES	2,500.00		1,403.00			5,000.00		2,500.00
101-262-864.000	CONFERENCE & TRANSPORTATION	27.00		27.58			290.00		125.00
101-262-962.262	ELECTION GRANT EXPENSES	0.00	0.00	0.00	0.00		0.00		0.00
101-262-970.000	EQUIPMENT REPLACEMENT	0.00	0.00	0.00	0.00		0.00		0.00
101-262-971.000	MISC EXPENSE	0.00	0.00	149.38	0.00		0.00		0.00
Total Dept 262 - ELECTIONS		2,668.00		4,331.18			9,250.00		4,625.00
Dept 265 - CITY HALL & GROUNDS									
101-265-921.000	ELECTRICITY	6,000.00		4,607.80			6,000.00		6,000.00
101-265-923.000	HEATING FUEL	3,500.00		2,148.47			3,500.00		3,500.00
101-265-927.000	WATER	850.00		591.21			850.00		850.00
101-265-927.100	SPRINKLER DOWNTOWN TREES	100.00		0.00			100.00		100.00
101-265-927.200	DOWNTOWN SPRINKLER	0.00	0.00	0.00	0.00		0.00		0.00
101-265-930.500	BUILDING MAINTENANCE	5,000.00		1,465.20			5,000.00		5,000.00
101-265-943.000	EQUIPMENT RENTAL	6,000.00		2,973.67			6,000.00		6,000.00
101-265-971.000	MISC EXPENSE	26,000.00		3,419.36			5,000.00		5,000.00
101-265-991.999	EQUIPMENT REPLACEMENT	0.00	0.00	0.00	0.00		0.00		0.00
Total Dept 265 - CITY HALL & GROUNDS		47,450.00		15,205.71			26,450.00		26,450.00
Dept 266 - CITY ATTORNEY									
101-266-827.000	LEGAL FEES	9,000.00		2,322.00			9,000.00		9,000.00
Total Dept 266 - CITY ATTORNEY		9,000.00		2,322.00			9,000.00		9,000.00
Dept 270 - FRINGE BENEFIT A									
101-270-719.001	BENEFITS ADMIN FEES	500.00		0.00			0.00		0.00
101-270-719.002	STATE CLAIMS TAX	25.00		0.00			0.00		0.00
101-270-719.003	DEDUCTIBLE UTILIZATION	0.00		0.00			0.00		0.00
Total Dept 270 - FRINGE BENEFIT A		525.00		0.00			0.00		0.00

FISCAL YEAR 2026-2027 PROPOSED BUDGET									
Dept 301 - POLICE DEPARTMENT									
101-301-702.000	SALARIES & WAGES	216,679.19	170,546.25	217,362.40	223,903.87				
101-301-703.000	PART TIME WAGES	115,000.00	30,168.72	150,520.40	155,036.01				
101-301-704.000	OFFICERS TRAINING WAGES	8,500.00	1,850.41	8,500.00	8,500.00				
101-301-714.000	FICA	25,373.46	14,937.30	28,144.56	28,988.90				
101-301-719.000	FRINGE BENEFITS	98,141.80	54,750.84	104,219.34	114,641.28				
101-301-727.000	OFFICE SUPPLIES	1,000.00	298.91	1,000.00	1,000.00				
101-301-740.000	OPERATING SUPPLIES	1,500.00	909.69	1,500.00	1,500.00				
101-301-746.200	BOOKS & PUBLICATIONS	300.00	0.00	300.00	300.00				
101-301-751.000	GASOLINE	10,000.00	2,187.17	8,000.00	8,000.00				
101-301-759.000	UNIFORMS	2,500.00	332.66	3,000.00	3,000.00				
101-301-801.000	COMPUTERS/OFWARE SUPPORT EXPENSE	11,619.00	11,772.33	13,700.00	13,700.00				
101-301-850.000	TELEPHONE	2,000.00	1,146.96	1,800.00	1,800.00				
101-301-864.000	CONFERENCE & TRANSPORTATION	700.00	404.89	700.00	700.00				
101-301-921.000	ELECTRICITY	2,500.00	1,893.78	2,500.00	2,500.00				
101-301-923.000	HEATING FUEL	1,200.00	943.39	1,200.00	1,200.00				
101-301-927.000	WATER	900.00	714.06	900.00	900.00				
101-301-930.200	VEHICLE REPAIR & MAINTENANCE	7,000.00	2,113.00	7,000.00	7,000.00				
101-301-930.500	BUILDING MAINTENANCE	14,000.00	12,705.95	3,000.00	3,000.00				
101-301-943.000	EQUIPMENT RENTAL	1,000.00	1,420.78	1,000.00	1,000.00				
101-301-958.000	MEMBERSHIP & DUES	500.00	115.00	500.00	500.00				
101-301-962.000	TRAINING & EQUIPMENT	3,000.00	75.00	3,000.00	3,000.00				
101-301-962.001	MOLES CPE TRAINING	3,000.00	555.96	3,000.00	3,000.00				
101-301-962.302	ACT 302 TRAINING & EQUIP	1,000.00	1,164.52	1,257.60	1,257.60				
101-301-970.000	EQUIPMENT REPLACEMENT	6,000.00	1,353.23	6,000.00	6,000.00				
101-301-971.000	MISC EXPENSE	500.00	26.50	500.00	500.00				
101-301-977.100	NEW POLICE CAR	0.00	0.00	0.00	0.00				
Total Dept 301 - POLICE DEPARTMENT		533,913.45	312,387.32	568,624.31	590,927.66				
Dept 371 - BUILDING INSPECTION									
101-371-819.000	BLDG CODE INSPECTION	7,250.00	2,905.00	7,250.00	7,250.00				
101-371-956.100	RENTAL INSPECTION	4,500.00	4,320.00	1,500.00	1,500.00				
101-371-971.000	MISC EXPENSE	100.00	0.00	100.00	100.00				
Total Dept 371 - BUILDING INSPECTION		11,850.00	7,225.00	8,850.00	8,850.00				
Dept 441 - PUBLIC WORKS DEPARTMENT									
101-441-702.000	SALARIES & WAGES	305,272.15	258,328.08	315,656.68	325,126.36				
101-441-714.000	FICA	23,353.32	19,477.85	24,147.74	24,872.17				
101-441-719.000	FRINGE BENEFITS	140,240.28	98,669.08	153,078.54	157,670.90				
101-441-727.000	OFFICE SUPPLIES	800.00	1,694.72	1,500.00	1,500.00				
101-441-731.000	REFUSE COLLECTION	0.00	0.00	0.00	0.00				
101-441-731.100	SPRING/FALL CLEANUP	6,000.00	6,641.59	7,500.00	7,500.00				
101-441-738.000	FORESTRY	50,000.00	46,011.43	60,000.00	60,000.00				
101-441-739.000	PARKING LOTS AND ALLEYS	2,500.00	4,682.29	6,000.00	6,000.00				
101-441-740.000	OPERATING SUPPLIES	12,500.00	10,046.37	15,000.00	15,000.00				
101-441-751.100	PARKS	44,250.00	26,160.11	44,250.00	44,250.00				
101-441-759.000	UNIFORMS	3,000.00	1,239.07	3,000.00	3,000.00				
101-441-818.000	CONTRACTUAL SERVICES	1,000.00	500.00	1,000.00	1,000.00				
101-441-850.000	TELEPHONE	2,800.00	2,701.60	2,800.00	2,800.00				
101-441-864.000	CONFERENCE & TRANSPORTATION	1,250.00	0.00	1,250.00	1,250.00				
101-441-921.000	ELECTRICITY	1,500.00	1,070.59	1,500.00	1,500.00				
101-441-923.000	HEATING FUEL	2,250.00	1,710.78	2,250.00	2,250.00				
101-441-929.000	STREET LIGHTING	49,000.00	37,063.56	49,000.00	49,000.00				
101-441-930.500	BUILDING MAINTENANCE	35,000.00	10,950.03	15,000.00	15,000.00				
101-441-943.000	EQUIPMENT RENTAL	35,000.00	29,730.85	40,000.00	40,000.00				
101-441-958.000	MEMBERSHIP & DUES	500.00	0.00	500.00	1,500.00				
101-441-971.000	MISC EXPENSE	1,250.00	417.35	1,250.00	1,250.00				
Total Dept 441 - PUBLIC WORKS DEPARTMENT		717,465.75	557,095.35	744,682.96	763,719.45				
Dept 528 - REFUSE SERVICES									
101-528-726.000	SANITARY LANDFILL	5,000.00	5,000.00	5,000.00	5,000.00				
101-528-731.000	REFUSE COLLECTION	131,908.39	104,135.01	139,000.00	145,950.00				

FISCAL YEAR 2026-2027 PROPOSED BUDGET									
101-528-731.100	SPRING/FALL CLEANUP	6,240.00	0.00	6,240.00				6,240.00	6,240.00
Total Dept 528 - REFUSE SERVICES		143,148.39	109,135.01	150,240.00				157,190.00	157,190.00
Dept 567 - PROSECUTOR									
101-567-827.100	PROSECUTOR LEGAL FEES	4,750.00	1,384.38	4,750.00				4,750.00	4,750.00
Total Dept 567 - PROSECUTOR		4,750.00	1,384.38	4,750.00				4,750.00	4,750.00
Dept 701 - PLANNING COMMISSION									
101-701-702.000	SALARIES & WAGES	960.00	130.00	960.00				960.00	960.00
101-701-714.000	FICA	75.00	9.96	75.00				75.00	75.00
101-701-746.200	BOOKS & PUBLICATIONS	100.00	0.00	100.00				100.00	100.00
101-701-821.000	CONTRACTUAL SVCS ZONE/MSTRPLAN	9,700.00	9,700.00	9,700.00				9,700.00	9,700.00
101-701-864.000	CONFERENCE & TRANSPORTATION	400.00	400.00	400.00				400.00	400.00
101-701-958.000	MEMBERSHIP & DUES	300.00	0.00	300.00				300.00	300.00
101-701-971.000	MISC EXPENSE	50.00	0.00	50.00				50.00	50.00
Total Dept 701 - PLANNING COMMISSION		11,585.00	10,239.96	11,585.00				11,585.00	11,585.00
TOTAL EXPENDITURES									
		2,449,828.50	1,804,050.03	2,642,091.13				2,758,371.17	2,758,371.17
Fund 101 - GENERAL FUND:									
TOTAL REVENUES									
TOTAL EXPENDITURES									
NET OF REVENUES & EXPENDITURES									
BEGINNING CASH		1,047,639.00	1,047,639.00	983,524.14				773,139.86	773,139.86
ENDING CASH		983,524.14	1,132,882.86	773,139.86				513,914.88	513,914.88
GL NUMBER	DESCRIPTION	2024-25	YTD BALANCE	2026-2027	2027-2028			PROPOSED	PROPOSED
		APPROVED AMENDED	03/30/2025	PROPOSED	PROPOSED				
Fund 151 - CEMETERY TRUST FUND									
Revenues									
Dept 000									
151-000-665.000	INTEREST EARNINGS	0.00	0.00	0.00				0.00	0.00
Total Dept 000		0.00	0.00	0.00				0.00	0.00
TOTAL REVENUES									
Fund 151 - CEMETERY TRUST FUND:									
TOTAL REVENUES									
TOTAL EXPENDITURES									
NET OF REVENUES & EXPENDITURES									
BEGINNING CASH		0.00	0.00	0.00				0.00	0.00
ENDING CASH		0.00	0.00	0.00				0.00	0.00
GL NUMBER	DESCRIPTION	2025-2026	YTD BALANCE	2025-2026	2026-2027			PROPOSED	PROPOSED
		APPROVED AMENDED	AS OF 02/19/2026	PROPOSED	PROPOSED				
Fund 202 - MAJOR STREET FUND									
Revenues									
Dept 000									
202-000-550.000	SOM GRANT REVENUE	0.00	0.00	0.00				0.00	0.00
202-000-568.000	MI MAJOR ROAD PROGRAM	310,403.81	214,342.69	407,021.75				419,232.40	419,232.40
202-000-568.001	TRUNKLINE MAINT	3,600.00	8,010.78	3,600.00				3,600.00	3,600.00
202-000-665.000	INTEREST EARNINGS	7,500.00	7,645.22	7,500.00				7,500.00	7,500.00
202-000-678.000	MISC REVENUE	0.00	0.00	0.00				0.00	0.00
202-000-699.101	TRANSFER FROM GENERAL FUND	0.00	0.00	0.00				0.00	0.00
202-000-699.213	TRANSFER FROM INCOME TAX	0.00	0.00	0.00				0.00	0.00
Total Dept 000		321,503.81	229,998.69	418,121.75				430,332.40	430,332.40

FISCAL YEAR 2026-2027 PROPOSED BUDGET									
TOTAL REVENUES				321,503.81				418,121.75	430,332.40
Expenditures									
Dept 450 - STREET CONSTRUCTION									
202-450-719.100	ADMINISTRATIVE EXPENSE			0.00				0.00	0.00
202-450-816.100	STREET RESTORATION			136,920.00			71,133.04	0.00	0.00
202-450-816.300	METRO ACT EXPENSE			0.00			0.00	0.00	0.00
202-450-930.300	PREVENTATIVE MAINTENANCE			40,000.00			40,000.00	40,000.00	40,000.00
Total Dept 450 - STREET CONSTRUCTION				176,920.00			111,133.04	40,000.00	40,000.00
Dept 451 - STREET CONSTRUCTION									
202-451-719.100	ADMINISTRATIVE EXPENSE			61,635.00			61,635.00	63,484.05	63,484.05
202-451-740.000	OPERATING SUPPLIES			3,000.00			3,000.00	3,000.00	3,000.00
202-451-780.000	STREET SIGNS			5,000.00			5,000.00	5,000.00	5,000.00
202-451-816.000	PREVENTATIVE MAINT.			0.00			0.00	0.00	0.00
202-451-816.100	STREET RESTORATION			0.00			0.00	0.00	0.00
202-451-818.000	CONTRACTUAL SERVICES			2,000.00			1,000.00	1,000.00	1,000.00
202-451-943.000	EQUIPMENT RENTAL			6,000.00			6,000.00	6,000.00	6,000.00
202-451-982.000	NONMOTORIZED TRAILS (1% W>)			0.00			0.00	0.00	0.00
Total Dept 451 - STREET CONSTRUCTION				77,635.00			76,635.00	78,484.05	78,484.05
Dept 452 - TRAFFIC SERVICES									
202-452-719.100	ADMINISTRATIVE EXPENSE			0.00			0.00	0.00	0.00
202-452-740.000	OPERATING SUPPLIES			1,000.00			1,000.00	1,000.00	1,000.00
202-452-818.000	CONTRACTUAL SERVICES			500.00			500.00	500.00	500.00
202-452-943.000	EQUIPMENT RENTAL			300.00			300.00	300.00	300.00
Total Dept 452 - TRAFFIC SERVICES				1,800.00			1,800.00	1,800.00	1,800.00
Dept 453 - WINTER MAINTENANCE									
202-453-719.100	ADMINISTRATIVE EXPENSE			31,751.00			31,751.00	32,703.53	32,703.53
202-453-740.000	OPERATING SUPPLIES			0.00			0.00	3,000.00	3,000.00
202-453-943.000	EQUIPMENT RENTAL			7,500.00			7,500.00	10,000.00	10,000.00
Total Dept 453 - WINTER MAINTENANCE				39,251.00			39,251.00	45,703.53	45,703.53
Dept 454 - ADM & ENGINEER									
202-454-719.100	ADMINISTRATIVE EXPENSE			28,573.00			28,573.00	29,430.19	29,430.19
202-454-807.000	AUDIT FEES			1,575.00			1,575.00	1,575.00	1,575.00
202-454-807.001	ENGINEERING & DESIGN (N MAPLE GROVE)			0.00			0.00	0.00	0.00
202-454-995.203	TRANSFER TO LOCAL STREET			70,000.00			100,000.00	0.00	0.00
	PAY BACK ON 2021 CAP IMPROVE BOND			0.00			0.00	0.00	0.00
Total Dept 454 - ADM & ENGINEER				100,148.00			130,148.00	31,005.19	31,005.19
Dept 455 - TRUNKLINE									
202-455-719.100	ADMINISTRATIVE EXPENSE			0.00			0.00	0.00	0.00
202-455-930.050	ROUTINE MAINTENANCE			100.00			100.00	100.00	100.00
202-455-930.250	WINTER MAINTENANCE			1,500.00			1,500.00	1,500.00	1,500.00
202-455-955.001	SWEEP & FLUSHING			300.00			300.00	300.00	300.00
202-455-955.002	TREES & SHRUBS			50.00			50.00	50.00	50.00
202-455-955.003	DRAINAGE			10.00			10.00	10.00	10.00
202-455-955.004	ROADSIDE CLEANUP			50.00			50.00	50.00	50.00
202-455-955.005	GRASS & WEEDS			1,500.00			1,500.00	1,500.00	1,500.00
202-455-955.006	SIGNS & SIGNALS			3,000.00			3,000.00	3,000.00	3,000.00
202-455-955.007	PAVEMENT MARKING			100.00			100.00	100.00	100.00
Total Dept 455 - TRUNKLINE				6,610.00			6,610.00	6,610.00	6,610.00
Dept 522 - SWEEPING AND FLUSHING									
202-522-719.100	ADMINISTRATIVE EXPENSE			0.00			0.00	0.00	0.00
202-522-943.000	EQUIPMENT RENTAL			2,000.00			2,000.00	2,200.00	2,200.00
Total Dept 522 - SWEEPING AND FLUSHING				2,000.00			2,000.00	2,200.00	2,200.00
TOTAL EXPENDITURES				404,364.00			367,577.04	205,802.77	205,802.77

FISCAL YEAR 2026-2027 PROPOSED BUDGET									
Fund 202 - MAJOR STREET FUND:									
TOTAL REVENUES		321,503.81	229,998.69		418,121.75				430,332.40
TOTAL EXPENDITURES		404,364.00	333,910.84		367,577.04				205,802.77
NET OF REVENUES & EXPENDITURES		(82,860.19)	(103,912.15)		50,544.71				224,529.63
BEGINNING CASH		365,948.00	365,948.00		283,087.81				333,632.52
ENDING CASH		283,087.81	262,035.85		333,632.52				558,162.15
GL NUMBER	DESCRIPTION	2025-2026	APPROVED AMENDED	AS OF 02/19/2026	2026-2027	PROPOSED	2027-2028	PROPOSED	
Fund 203 - LOCAL STREET FUND									
Revenues									
Dept 000									
203-000-588.000	MI LOCAL ROADS PROGRAM	106,540.20	73,652.88		147,947.81				152,386.24
203-000-572.000	METRO ACT MONEYS	10,000.00	0.00		10,000.00				10,000.00
203-000-665.000	INTEREST EARNINGS	2,500.00	281.79		2,500.00				2,500.00
203-000-699.101	TRANSFER FROM GENERAL FUND	0.00	0.00		0.00				0.00
203-000-699.202	TRANSFER FROM MAJOR STREETS	70,000.00	70,000.00		100,000.00				0.00
203-000-699.213	TRANSFER FROM INCOME TAX	100,000.00	50,000.00		25,000.00				0.00
Total Dept 000		289,040.20	193,934.67		285,447.81				164,886.24
TOTAL REVENUES		289,040.20	193,934.67		285,447.81				164,886.24
Expenditures									
Dept 450 - STREET CONSTRUCTION									
203-450-816.100	STREET RESTORATION	0.00	0.00		0.00				0.00
203-450-816.200	PLEASANT STREET RESTORATION	0.00	0.00		20,000.00				0.00
203-450-816.300	METRO ACT EXPENSE	0.00	0.00		0.00				0.00
203-450-820.000	ST CONST/RESTORATION	158,813.00	158,813.00		170,000.00				0.00
203-450-930.300	PREVENTATIVE MAINTENANCE	20,000.00	2,122.90		20,000.00				20,000.00
Total Dept 450 - STREET CONSTRUCTION		178,813.00	160,935.90		210,000.00				20,000.00
Dept 451 - ROUTINE MAINTENANCE									
203-451-719.100	ADMINISTRATIVE EXPENSE	42,407.00	31,805.28		42,407.00				43,679.21
203-451-740.000	OPERATING SUPPLIES	5,000.00	1,082.21		5,000.00				5,000.00
203-451-816.300	METRO ACT EXPENSE	0.00	0.00		0.00				0.00
203-451-943.000	EQUIPMENT RENTAL	17,500.00	10,604.16		17,500.00				17,500.00
203-451-982.000	NONMOTORIZED TRAILS (1% W>)	0.00	0.00		0.00				5,000.00
Total Dept 451 - STREET CONSTRUCTION		64,907.00	43,491.65		64,907.00				71,179.21
Dept 452 - TRAFFIC SERVICES									
203-452-719.100	ADMINISTRATIVE EXPENSE	0.00	0.00		0.00				0.00
203-452-740.000	OPERATING SUPPLIES	200.00	0.00		200.00				200.00
203-452-943.000	EQUIPMENT RENTAL	250.00	90.65		250.00				250.00
Total Dept 452 - TRAFFIC SERVICES		450.00	90.65		450.00				450.00
Dept 453 - WINTER MAINTENANCE									
203-453-719.100	ADMINISTRATIVE EXPENSE	21,846.00	16,384.50		21,846.00				22,501.38
203-453-740.000	OPERATING SUPPLIES	500.00	0.00		5,000.00				5,000.00
203-453-943.000	EQUIPMENT RENTAL	6,000.00	12,393.47		10,000.00				10,000.00
Total Dept 453 - WINTER MAINTENANCE		28,346.00	28,777.97		36,846.00				37,501.38
Dept 454 - ADM & ENGINEER									
203-454-719.100	ADMINISTRATIVE EXPENSE	8,612.00	6,459.03		8,612.00				8,870.36
203-454-807.000	AUDIT FEES	1,050.00	1,050.00		1,050.00				1,050.00
Total Dept 454 - ADM & ENGINEER		9,662.00	7,509.03		9,662.00				9,920.36
Dept 522 - SWEEPING AND FLUSHING									
203-522-719.100	ADMINISTRATIVE EXPENSE	0.00	0.00		0.00				0.00
203-522-943.000	EQUIPMENT RENTAL	3,000.00	432.32		3,000.00				2,936.28

FISCAL YEAR 2026-2027 PROPOSED BUDGET									
206-336-956.500	COMPUTER SOFTWARE SUPPORT	3,500.00	2,735.10	3,500.00		3,500.00			3,500.00
206-336-958.000	MEMBERSHIP & DUES	1,500.00	1,385.94	1,500.00		1,500.00			1,400.00
206-336-962.000	TRAINING & EQUIPMENT	4,000.00	4,252.20	4,000.00		5,000.00			5,000.00
206-336-968.500	PAYBACK ON 2021 BOND	6,501.00	6,500.99	6,501.00		6,501.00			6,501.00
206-336-971.000	MISC EXPENSE	2,000.00	2,203.99	2,000.00		2,000.00			2,000.00
206-336-971.002	CAPITAL OUTLAY	0.00	0.00						
206-336-979.000	BUILDING IMPROVEMENTS	0.00	0.00	0.00		0.00			0.00
206-336-991.000	DEBT RETIREMENT	0.00	0.00	0.00		0.00			0.00
206-336-991.400	PAYMENT ON FIRE TRUCK LOAN	62,480.72	62,480.72	62,480.72		62,480.72			62,480.72
206-336-991.999	TO BUILD FUND BALANCE FIRE DEPT	0.00	0.00	0.00		0.00			0.00
	Total Dept 336 - FIRE DEPARTMENT	207,678.72	165,258.57	208,878.72		208,878.72			216,990.45
	TOTAL EXPENDITURES	207,678.72	165,258.57	208,878.72		208,878.72			216,990.45
	Fund 206 - FIRE DEPARTMENT FUND:								
	TOTAL REVENUES	201,234.32	123,997.77	208,878.72		208,878.72			216,990.45
	TOTAL EXPENDITURES	207,678.72	165,258.57	208,878.72		208,878.72			216,990.45
	NET OF REVENUES & EXPENDITURES	(6,444.40)	(41,260.80)	0.00		0.00			0.01
	BEGINNING CASH	142,504.00	142,504.00	136,059.60		136,059.60			136,059.60
	ENDING CASH	136,059.60	101,243.20	136,059.60		136,059.60			136,059.61
	GL NUMBER	2025-2026	YTD BALANCE	2026-2027		2027-2028			PROPOSED
	DESCRIPTION	APPROVED AMENDED	AS OF 02/19/2026	PROPOSED		PROPOSED			PROPOSED
	Fund 208 - RECREATION FUND								
	Revenues								
	Dept 000								
208-000-665.000	INTEREST EARNINGS	0.00	13.96	0.00		0.00			0.00
208-000-674.007	CIVIC DONATIONS	0.00	0.00	0.00		0.00			0.00
208-000-678.000	MISC REVENUE	0.00	0.00	0.00		0.00			0.00
208-000-699.101	TRANSFER FROM GENERAL FUND	0.00	0.00	0.00		0.00			0.00
	Total Dept 000	0.00	13.96	0.00		0.00			0.00
	Dept 753 - SOCCER								
208-753-607.000	FEES	0.00	0.00	0.00		0.00			0.00
208-753-651.000	FUNDRAISER REVENUE	0.00	0.00	0.00		0.00			0.00
208-753-651.001	CONCESSION REVENUE	0.00	0.00	0.00		0.00			0.00
	Total Dept 753 - SOCCER	0.00	0.00	0.00		0.00			0.00
	Dept 784 - LITTLE LEAGUE								
208-784-607.000	FEES	0.00	0.00	0.00		0.00			0.00
208-784-651.001	CONCESSION REVENUE	0.00	0.00	0.00		0.00			0.00
208-784-651.002	TOURNAMENT FEES	0.00	0.00	0.00		0.00			0.00
	Total Dept 784 - LITTLE LEAGUE	0.00	0.00	0.00		0.00			0.00
	Dept 786 - GIRLS SOFTBALL								
208-786-607.000	FEES	0.00	0.00	0.00		0.00			0.00
208-786-647.000	CONCESSIONS INCOME	0.00	0.00	0.00		0.00			0.00
208-786-651.000	FUNDRAISER REVENUE	0.00	0.00	0.00		0.00			0.00
208-786-651.001	CONCESSION REVENUE	0.00	0.00	0.00		0.00			0.00
208-786-651.003	(GIRLS SOFTBALL UNITED WAY	0.00	0.00	0.00		0.00			0.00
	Total Dept 786 - GIRLS SOFTBALL	0.00	0.00	0.00		0.00			0.00
	Dept 787 - SOCCER U 14								
208-787-607.000	FEES	0.00	0.00	0.00		0.00			0.00
208-787-651.000	FUNDRAISER REVENUE	0.00	0.00	0.00		0.00			0.00
	Total Dept 787 - SOCCER U 14	0.00	0.00	0.00		0.00			0.00

FISCAL YEAR 2026-2027 PROPOSED BUDGET									
Dept 788 - FLOOR HOCKEY									
208-788-607.000	FEES	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Dept 788 - FLOOR HOCKEY		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL REVENUES		0.00	13.96	0.00	0.00	0.00	0.00	0.00	0.00
Expenditures									
Dept 752 - RECREATION DEPARTMENT									
208-752-719.100	ADMINISTRATIVE EXPENSE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
208-752-740.000	OPERATING SUPPLIES	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
208-752-770.000	FIELD & GEN MAINT	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
208-752-807.000	AUDIT FEES	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
208-752-814.000	FIELD TRIPS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
208-752-818.000	CONTRACTUAL SERVICES	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
208-752-943.000	EQUIPMENT RENTAL	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
208-752-956.007	CONTRACT REC PLAN PREP	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
208-752-971.000	MISC EXPENSE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Dept 752 - RECREATION DEPARTMENT		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Dept 753 - SOCCER									
208-753-715.000	INSURANCE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
208-753-740.000	OPERATING SUPPLIES	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
208-753-759.000	UNIFORMS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
208-753-822.000	FUNDRAISER EXPENSES	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
208-753-824.000	CONCESSION STAND EXPENSES	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
208-753-825.000	FUNDRAISER COST	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
208-753-955.000	MISC EXPENSE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Dept 753 - SOCCER		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Dept 784 - LITTLE LEAGUE									
208-784-674.002	LITTLE LEAGUE SPONSOR/DONATION	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
208-784-740.000	OPERATING SUPPLIES	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
208-784-759.000	UNIFORMS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
208-784-818.000	CONTRACTUAL SERVICES	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
208-784-822.000	FUNDRAISER EXPENSES	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
208-784-824.000	CONCESSION STAND EXPENSES	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
208-784-955.000	MISC EXPENSE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Dept 784 - LITTLE LEAGUE		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Dept 786 - GIRLS SOFTBALL									
208-786-715.000	INSURANCE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
208-786-740.000	OPERATING SUPPLIES	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
208-786-759.000	UNIFORMS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
208-786-822.000	FUNDRAISER EXPENSES	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
208-786-824.000	CONCESSION STAND EXPENSES	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
208-786-828.000	SPONSOR FEES	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
208-786-901.000	ADVERTISING	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
208-786-971.000	MISC EXPENSE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Dept 786 - GIRLS SOFTBALL		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Dept 787 - SOCCER U 14									
208-787-740.000	OPERATING SUPPLIES	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
208-787-822.000	FUNDRAISER EXPENSES	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Dept 787 - SOCCER U 14		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Dept 788 - FLOOR HOCKEY									
208-788-715.000	INSURANCE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
208-788-740.000	OPERATING SUPPLIES	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
208-788-818.000	CONTRACTUAL SERVICES	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
208-788-830.000	TROPHIES	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Dept 788 - FLOOR HOCKEY		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

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FISCAL YEAR 2026-2027 PROPOSED BUDGET									
GL NUMBER	DESCRIPTION	2025-2026 APPROVED AMENDED	2026-2027 PROPOSED	2027-2028 PROPOSED					
Fund 208 - RECREATION FUND:									
	TOTAL REVENUES	0.00	0.00	0.00					
	TOTAL EXPENDITURES	0.00	0.00	0.00					
	NET OF REVENUES & EXPENDITURES	0.00	0.00	0.00					
	BEGINNING CASH	2,903.87	2,903.87	2,903.87					
	ENDING CASH	2,903.87	2,903.87	2,903.87					
	YTD BALANCE AS OF 02/19/2026								
	YTD BALANCE AS OF 02/19/2026								
Fund 209 - CEMETARY FOUNDATION									
Revenues									
Dept 000									
209-000-607.001	CEMETERY FOUNDATIONS	8,000.00	4,061.40	8,000.00					8,000.00
209-000-607.002	CEMETERY BURIAL FEES	8,000.00	6,560.00	8,000.00					8,000.00
209-000-607.003	PERPETUAL CARE FEES	0.00	0.00	0.00					0.00
209-000-607.004	SALE OF CEMETERY LOT	4,500.00	3,475.00	4,500.00					4,500.00
209-000-665.000	INTEREST EARNINGS	700.00	1,185.14	700.00					700.00
209-000-674.000	CONTRIBUTIONS & DONATIONS	0.00	0.00	0.00					0.00
209-000-699.101	TRANSFER FROM GENERAL FUND	57,000.00	48,000.00	56,362.33					60,472.00
209-000-699.213	TRANSFER FROM INCOME TAX	0.00	0.00	0.00					0.00
Total Dept 000		78,200.00	61,281.54	77,562.33					81,672.00
	TOTAL REVENUES	78,200.00	61,281.54	77,562.33					81,672.00
Expenditures									
Dept 567 - CEMETARY MAINTENANCE									
209-567-719.000	FRINGE BENEFITS	0.00	0.00	0.00					0.00
209-567-719.100	ADMINISTRATIVE EXPENSE	7,365.93	5,489.28	7,758.71					7,991.48
209-567-738.000	FORESTRY	10,000.00	69.99	10,000.00					10,000.00
209-567-740.000	OPERATING SUPPLIES	3,000.00	1,720.82	3,000.00					5,000.00
209-567-777.000	ROADS & FENCES	1,125.00	1,125.00	1,125.00					2,000.00
209-567-801.000	COMPUTER/SOFTWARE SUPPORT EXPENSE	915.00	820.00	915.00					915.00
209-567-807.000	AUDIT FEES	200.00	200.00	200.00					200.00
209-567-818.000	CONTRACTUAL SERVICES	38,000.00	31,633.34	38,000.00					38,000.00
209-567-832.000	FOUNDATIONS / HEADSTONE REPAIRS	1,500.00	0.00	1,500.00					2,500.00
209-567-930.500	BUILDING MAINTENANCE	2,500.00	0.00	2,500.00					2,500.00
209-567-943.000	EQUIPMENT RENTAL	12,500.00	9,913.71	12,500.00					12,500.00
209-567-971.000	CAPITAL OUTLAY	0.00	0.00	0.00					0.00
Total Dept 567 - CEMETARY MAINTENANCE		77,105.93	50,972.14	77,498.71					81,606.48
	TOTAL EXPENDITURES	77,105.93	50,972.14	77,498.71					81,606.48
Fund 209 - CEMETARY FOUNDATION:									
	TOTAL REVENUES	78,200.00	61,281.54	77,562.33					81,672.00
	TOTAL EXPENDITURES	77,105.93	50,972.14	77,498.71					81,606.48
	NET OF REVENUES & EXPENDITURES	1,094.07	10,309.40	63.62					65.52
	BEGINNING CASH	8,009.16	8,009.16	9,103.23					9,166.85
	ENDING CASH	9,103.23	18,318.56	9,166.85					9,232.37
	YTD BALANCE AS OF 02/19/2026								
	YTD BALANCE AS OF 02/19/2026								
Fund 210 - AMBULANCE									
Revenues									
Dept 000									

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FISCAL YEAR 2026-2027 PROPOSED BUDGET									
210-000-403.001	1% MILLAGE / CITY PROPERTY TAX	55,633.00	58,847.41	60,612.83					
210-000-413.000	HILLSDALE COUNTY ALS TAX MILLS	149,100.00	149,100.00	149,100.00					
210-000-413.001	WRIGHT TWP/WALDRON ALS CONTRACT	18,500.00	18,000.00	18,000.00					
210-000-413.002	DOVER TOWNSHIP ALS TAX MILLS	34,500.00	34,500.00	34,500.00					
210-000-413.003	MEDINA TOWNSHIP ALS TAX MILLS	11,500.00	11,500.00	11,500.00					
210-000-413.004	HUDSON TOWNSHIP ALS TAX MILLS	60,000.00	60,000.00	60,000.00					
210-000-445.000	PENALTY AND INTEREST ON TAXES	52.00	52.00	52.00					
210-000-573.000	PPT REIMBURSEMENT	7,820.00	7,820.00	7,820.00					
210-000-630.002	A.L.S. INSURANCE RECEIVABLES	330,000.00	360,000.00	360,000.00					
210-000-638.000	AMBULANCE BILLING SERVICES	5,000.00	5,000.00	5,000.00					
210-000-665.000	INTEREST EARNINGS	3,000.00	3,000.00	3,000.00					
210-000-678.000	MISC REVENUE	489.31	0.00	0.00					
210-000-678.004	MISC REVENUE BENEFIT FUND	0.00	0.00	0.00					
210-000-696.000	MISC REVENUE LOAN PROCEEDS	0.00	0.00	0.00					
210-000-699.101	TRANSFER FROM GENERAL FUND	38,000.00	149,911.71	176,942.05					
210-000-699.213	TRANSFER FROM INCOME TAX	145,491.00	46,935.00	46,935.00					
210-000-699.592	TRANSFER IN FROM UTILITIES	0.00	0.00	0.00					
Total Dept 000		858,096.00	630,153.76	933,461.88					
TOTAL REVENUES		858,096.00	630,153.76	933,461.88					
Expenditures									
Dept 651 - AMBULANCE DEPARTMENT									
210-651-702.000	SALARIES & WAGES	560,000.00	398,043.95	575,000.00					
210-651-714.000	FICA	42,840.00	30,278.55	43,605.00					
210-651-719.000	FRINGE BENEFITS	90,776.19	67,442.18	99,728.95					
210-651-719.100	ADMINISTRATIVE EXPENSE	0.00	0.00	0.00					
210-651-727.000	OFFICE SUPPLIES	1,000.00	327.51	4,000.00					
210-651-728.000	SOFTWARE MAINTENANCE	1,200.00	681.34	3,950.00					
210-651-730.000	POSTAGE	250.00	0.00	250.00					
210-651-740.000	OPERATING SUPPLIES	7,000.00	4,027.51	7,000.00					
210-651-741.000	CLEANING SUPPLIES	1,000.00	0.00	1,000.00					
210-651-751.000	GASOLINE	12,500.00	7,902.44	13,000.00					
210-651-759.000	UNIFORMS	3,000.00	1,585.83	2,000.00					
210-651-802.000	CONTRACT TO HOUSE ALS UNIT	7,500.00	7,883.11	8,000.00					
210-651-803.000	CONTRACT BILLING SVC EXPENSE	350.00	270.76	4,200.00					
210-651-807.000	AUDIT FEES	350.00	350.00	350.00					
210-651-818.000	CONTRACTUAL SERVICES	6,000.00	11,971.69	7,000.00					
210-651-835.001	HEALTH SERVICES	0.00	0.00	0.00					
210-651-850.000	TELEPHONE	7,500.00	4,693.84	5,000.00					
210-651-864.000	CONFERENCE & TRANSPORTATION	0.00	0.00	0.00					
210-651-923.000	HEATING FUEL	0.00	0.00	0.00					
210-651-930.100	EQUIPMENT REPAIRS/MAINTENANCE	5,000.00	2,088.21	5,000.00					
210-651-930.200	VEHICLE REPAIR & MAINTENANCE	12,000.00	8,414.42	18,000.00					
210-651-930.500	BUILDING MAINTENANCE	3,500.00	343.93	3,500.00					
210-651-934.000	OFFICE EQUIP MAINT	9,000.00	72.50	2,500.00					
210-651-958.000	MEMBERSHIP & DUES	225.00	175.00	500.00					
210-651-961.100	AMBULANCE NOTE PAYABLE	0.00	0.00	0.00					
210-651-962.000	TRAINING & EQUIPMENT	1,500.00	249.56	1,500.00					
210-651-968.500	PAYBACK ON 2021 BOND	0.00	0.00	0.00					
210-651-971.000	MISCELLANEOUS	600.00	504.00	0.00					
210-651-977.300	HILLSDALE CITY CAPITAL IMPROV.	38,000.00	24,501.32	50,000.00					
210-651-990.000	LUCAS DEVICE PAYMENT	0.00	0.00	0.00					
210-651-991.300	AMBULANCE NOTE PAYABLE	45,491.00	45,490.19	46,935.00					
210-651-995.000	INTEREST PAYMENTS	0.00	0.00	0.00					
Total Dept 651 - AMBULANCE DEPARTMENT		856,582.19	617,297.84	930,550.00					
TOTAL EXPENDITURES		856,582.19	617,297.84	930,550.00					
Fund 210 - AMBULANCE:									
TOTAL REVENUES									
		858,096.00	630,153.76	933,461.88					
TOTAL EXPENDITURES									
		856,582.19	617,297.84	930,550.00					

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FISCAL YEAR 2026-2027 PROPOSED BUDGET									
GL NUMBER	DESCRIPTION	2025-2026 APPROVED AMENDED	YTD BALANCE AS OF 02/19/2026	2026-2027 PROPOSED	2027-2028 PROPOSED				
NET OF REVENUES & EXPENDITURES									
		1,513.81	12,855.92	2,647.16	2,911.88				
BEGINNING CASH									
		75,689.00	75,689.00	77,202.81	79,849.97				
ENDING CASH									
		77,202.81	88,544.92	79,849.97	82,761.85				
Fund 211 - COMMUNITY CENTER									
Revenues									
Dept 000									
211-000-477.000	FRANCHISE FEE	24,000.00	12,151.32	24,000.00	24,000.00				
211-000-665.000	INTEREST EARNINGS	1,250.00	1,015.36	1,250.00	1,250.00				
211-000-667.000	RENTAL INCOME 313 W MAIN	4,200.00	5,100.00	6,600.00	6,600.00				
211-000-667.002	RENTAL INCOME COMM CTR	3,500.00	4,537.00	3,500.00	3,500.00				
211-000-674.000	DEPT ON AGING RENTAL	10,200.00	8,700.00	10,200.00	10,200.00				
211-000-674.000	CONTRIBUTIONS & DONATIONS	0.00	0.00	0.00	0.00				
211-000-675.999	TELEPHONE REIMBURSEMENT LCDA	1,500.00	354.06	1,500.00	1,500.00				
211-000-678.000	MISC REVENUE	150.00	115.20	150.00	150.00				
211-000-699.101	TRANSFER FROM GENERAL FUND	0.00	0.00	0.00	0.00				
211-000-699.213	TRANSFER FROM INCOME TAX	0.00	0.00	0.00	0.00				
Total Dept 000		44,800.00	31,972.94	47,200.00	47,200.00				
TOTAL REVENUES									
		44,800.00	31,972.94	47,200.00	47,200.00				
Expenditures									
Dept 805 - COMMUNITY CENTER									
211-805-719.700	ADMINISTRATIVE EXPENSE	16,091.49	11,967.75	16,868.40	17,374.46				
211-805-740.000	OPERATING SUPPLIES	500.00	0.00	500.00	500.00				
211-805-776.001	313 W MAIN STREET	150.00	0.00	150.00	150.00				
211-805-807.000	AUDIT FEES	220.50	210.00	220.50	220.50				
211-805-818.000	CONTRACTUAL SERVICES	1,500.00	506.70	1,500.00	1,500.00				
211-805-850.000	TELEPHONE	1,800.00	308.26	1,800.00	1,800.00				
211-805-921.000	ELECTRICITY	9,500.00	7,104.32	9,500.00	9,500.00				
211-805-923.000	HEATING FUEL	2,500.00	1,866.06	2,500.00	2,500.00				
211-805-927.000	WATER	750.00	656.66	750.00	750.00				
211-805-930.500	BUILDING MAINTENANCE	8,500.00	4,673.15	8,500.00	8,500.00				
211-805-943.000	EQUIPMENT RENTAL	1,500.00	944.59	1,500.00	1,500.00				
211-805-957.001	313 W MAIN TAXES	1,913.10	1,822.63	1,913.78	1,913.78				
211-805-971.000	CAPITAL IMPROVEMENTS	0.00	0.00	0.00	0.00				
Total Dept 805 - COMMUNITY CENTER		44,925.09	30,060.12	45,702.67	46,208.72				
TOTAL EXPENDITURES									
		44,925.09	30,060.12	45,702.67	46,208.72				
Fund 211 - COMMUNITY CENTER:									
TOTAL REVENUES									
		44,800.00	31,972.94	47,200.00	47,200.00				
TOTAL EXPENDITURES									
		44,925.09	30,060.12	45,702.67	46,208.72				
NET OF REVENUES & EXPENDITURES									
		(125.09)	1,912.82	1,497.33	991.28				
BEGINNING CASH									
		34,534.00	34,534.00	34,408.91	35,906.24				
ENDING CASH									
		34,408.91	36,446.82	35,906.24	36,897.53				
Fund 213 - INCOME TAX FUND									
Revenues									
Dept 000									
213-000-438.000	RESIDENTIAL INCOME TAX	240,000.00	120,870.87	240,000.00	240,000.00				
213-000-438.001	NON RESIDENT INCOME TAX	15,000.00	11,039.33	15,000.00	15,000.00				

FISCAL YEAR 2026-2027 PROPOSED BUDGET									
213-000-438.002	CORPORATIONS	4,000.00	2,646.20					4,000.00	4,000.00
213-000-438.003	QUARTERLY WITHHOLDINGS	370,000.00	321,974.36					370,000.00	370,000.00
213-000-629.002	INSURANCE REVENUE	0.00						0.00	0.00
213-000-665.000	INTEREST EARNINGS	1,500.00	5,176.73					1,500.00	1,500.00
213-000-678.000	MISC REVENUE	0.00						0.00	0.00
213-000-699.202	TRANSFER FROM MAJOR STREETS	0.00						0.00	0.00
Total Dept 000		630,500.00	461,707.49					630,500.00	630,500.00
TOTAL REVENUES		630,500.00	461,707.49					630,500.00	630,500.00
Expenditures									
Dept 192 - INCOME TAX									
213-192-437.000	INCOME TAX REFUNDS	24,000.00	24,007.61					24,000.00	24,000.00
213-192-699.000	PRINTING & PUBLISHING	100.00	304.00					100.00	100.00
213-192-719.000	FRINGE BENEFITS	0.00						0.00	0.00
213-192-719.100	ADMINISTRATIVE EXPENSE	133,822.92	97,129.53					132,620.34	136,598.95
213-192-727.000	OFFICE SUPPLIES	5,500.00	5,464.61					5,500.00	5,500.00
213-192-730.000	POSTAGE	500.00	198.00					500.00	500.00
213-192-807.000	AUDIT FEES	4,410.00	4,200.00					4,410.00	4,410.00
213-192-827.000	LEGAL FEES	0.00						0.00	0.00
213-192-864.000	CONFERENCE & TRANSPORTATION	200.00	52.00					200.00	200.00
213-192-971.000	CAPITAL IMPROVEMENTS	0.00						0.00	0.00
213-192-995.101	TRANSFER TO GENERAL FUND	0.00						0.00	0.00
213-192-995.202	TRANSFER TO MAJOR STREETS	0.00						0.00	0.00
213-192-995.203	TRANSFER TO LOCAL STREETS	100,000.00	50,000.00					25,000.00	0.00
213-192-995.206	TRANSFER TO FIRE DEPT	62,480.00	0.00					68,981.00	68,981.00
213-192-995.209	TRANSFER TO CEMETERY FUND	0.00						0.00	0.00
213-192-995.210	TRANSFER TO AMBULANCE	145,491.00	0.00					46,935.00	46,935.00
213-192-995.211	TRANSFER TO COMMUNITY CENTER	0.00						0.00	0.00
213-192-995.248	TRANSFER TO DDA FOR PARKING LOT	0.00						0.00	0.00
213-192-995.273	TRANSFER TO MUSEUM	0.00						0.00	0.00
213-192-995.412	TRANSFER TO IND PARK	0.00						0.00	0.00
213-192-995.592	TRANSFER TO UTILITY FUND	293,581.00	146,791.00					300,000.00	300,000.00
213-192-995.809	TRANSFER TO SIDEWALK FUND	0.00						0.00	0.00
Total Dept 192 - INCOME TAX		770,084.92	328,146.75					608,246.34	587,224.95
TOTAL EXPENDITURES		770,084.92	328,146.75					608,246.34	587,224.95
Fund 213 - INCOME TAX FUND:									
TOTAL REVENUES		630,500.00	461,707.49					630,500.00	630,500.00
TOTAL EXPENDITURES		770,084.92	328,146.75					608,246.34	587,224.95
NET OF REVENUES & EXPENDITURES		(139,584.92)	133,560.74					22,253.66	43,275.05
BEGINNING CASH		144,665.00	144,665.00					5,080.08	27,333.74
ENDING CASH		5,080.08	278,225.74					27,333.74	70,608.78
GL NUMBER	DESCRIPTION	2025-2026	YTD BALANCE	2026-2027	2027-2028			PROPOSED	PROPOSED
		APPROVED AMENDED	AS OF 02/19/2026	PROPOSED	PROPOSED				
Fund 248 - DOWNTOWN DEVELOPMENT AUTHORITY									
Revenues									
Dept 000									
248-000-542.000	TAX MONIES CAPTURED	0.00	0.00					0.00	0.00
248-000-665.000	INTEREST EARNINGS	0.00						0.00	0.00
248-000-667.005	RENTAL INCOME 306 W MAIN	0.00						0.00	0.00
248-000-678.000	MISC REVENUE	0.00						0.00	0.00
248-000-693.000	GAIN ON SALE OF DEPRECIABLE FIXED ASSETS	0.00						0.00	0.00
248-000-699.213	TRANSFER FROM INCOME TAX	0.00						0.00	0.00
Total Dept 000		0.00	0.00					0.00	0.00
Dept 737 - DOWNTOWN DEVELOPMENT									

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FISCAL YEAR 2026-2027 PROPOSED BUDGET									
248-737-674.008	COMMUNITY LANDSCAPING/TREES	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Dept 737 - DOWNTOWN DEVELOPMENT		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL REVENUES		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Expenditures									
Dept 737 - DOWNTOWN DEVELOPMENT									
248-737-698.000	PROPERTY TAXES	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
248-737-719.100	ADMINISTRATIVE EXPENSE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
248-737-807.000	AUDIT FEES	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
248-737-901.000	ADVERTISING	1,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
248-737-921.000	ELECTRICITY	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
248-737-923.000	HEATING FUEL	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
248-737-927.000	WATER	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
248-737-930.400	MAINTENANCE/306 W. MAIN	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
248-737-956.008	COMMUNITY LANDSCAPING/TREES	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
248-737-956.009	COMMUNITY PAINTING PROJECT	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
248-737-956.010	CITY SIGN/BANNER PROGRAM	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
248-737-956.011	HOLIDAY DECOR/LIGHTS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
248-737-956.012	TRASH BINS & MISC ACCESSORIES	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
248-737-971.000	CAPITAL OUTLAY	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Dept 737 - DOWNTOWN DEVELOPMENT		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL EXPENDITURES		1,000.00	1,000.00	0.00	0.00	0.00	0.00	0.00	0.00
Fund 248 - DOWNTOWN DEVELOPMENT AUTHORITY:									
TOTAL REVENUES		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL EXPENDITURES		1,000.00	1,000.00	0.00	0.00	0.00	0.00	0.00	0.00
NET OF REVENUES & EXPENDITURES		(1,000.00)	(1,000.00)	0.00	0.00	0.00	0.00	0.00	0.00
BEGINNING CASH		19,151.00	19,151.00	19,151.00	19,151.00	19,151.00	19,151.00	19,151.00	19,151.00
ENDING CASH		18,151.00	18,151.00	18,151.00	18,151.00	18,151.00	18,151.00	18,151.00	18,151.00
GL NUMBER	DESCRIPTION	2025-2026 APPROVED AMENDED	2025-2026 AS OF 02/19/2026	2026-2027 PROPOSED	2026-2027 PROPOSED	2027-2028 PROPOSED	2027-2028 PROPOSED	2027-2028 PROPOSED	2027-2028 PROPOSED
Fund 273 - MUSEUM FUND									
Revenues									
Dept 000									
273-000-647.000	SALE OF SURPLUS PROPERTY	22.00	22.00	22.00	22.00	22.00	22.00	22.00	22.00
273-000-665.000	INTEREST EARNINGS	400.00	400.00	232.82	400.00	400.00	400.00	400.00	400.00
273-000-667.004	RENTAL INCOME	6,600.00	6,600.00	4,950.00	6,600.00	6,600.00	6,600.00	6,600.00	6,600.00
273-000-674.000	CONTRIBUTIONS & DONATIONS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
273-000-678.006	BCHS BOOK SALES	40.00	40.00	40.00	40.00	40.00	40.00	40.00	40.00
273-000-699.101	TRANSFER FROM GENERAL FUND	0.00	0.00	0.00	0.00	6,214.15	6,255.46	6,214.15	6,255.46
Total Dept 000		7,062.00	7,062.00	5,244.82	13,276.15	13,317.46	13,317.46	13,317.46	13,317.46
Dept 804 - MUSEUM FUND									
273-804-402.000	PROPERTY TAXES	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Dept 804 - MUSEUM FUND		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL REVENUES		7,062.00	7,062.00	5,244.82	13,276.15	13,317.46	13,317.46	13,317.46	13,317.46
Expenditures									
Dept 804 - MUSEUM FUND									
273-804-699.000	PRINTING & PUBLISHING	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
273-804-719.100	ADMINISTRATIVE EXPENSE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
273-804-727.000	OFFICE SUPPLIES	200.00	200.00	0.00	200.00	200.00	200.00	200.00	200.00
273-804-730.000	POSTAGE	50.00	50.00	0.00	50.00	50.00	50.00	50.00	50.00
273-804-740.001	ARCHIVAL BOXES	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

FISCAL YEAR 2026-2027 PROPOSED BUDGET									
GL NUMBER	DESCRIPTION	2025-2026 APPROVED AMENDED	YTD BALANCE AS OF 02/19/2026	2026-2027 PROPOSED	2027-2028 PROPOSED				
273-804-740.002	PRESERVATION SUPPLIES	0.00	0.00	0.00	0.00				
273-804-741.000	CLEANING SUPPLIES	0.00	0.00	0.00	0.00				
273-804-745.000	COPY SUPPLIES	0.00	0.00	0.00	0.00				
273-804-746.200	BOOKS & PUBLICATIONS	0.00	0.00	0.00	0.00				
273-804-759.001	DRY CLEANING	0.00	0.00	0.00	0.00				
273-804-807.000	AUDIT FEES	50.00	50.00	50.00	50.00				
273-804-818.000	CONTRACTUAL SERVICES	0.00	0.00	0.00	0.00				
273-804-850.000	TELEPHONE	1,500.00	962.46	1,500.00	1,500.00				
273-804-921.000	ELECTRICITY	3,500.00	1,589.87	3,500.00	3,500.00				
273-804-923.000	HEATING FUEL	3,200.00	2,267.06	3,200.00	3,200.00				
273-804-927.000	WATER	950.00	663.30	950.00	950.00				
273-804-930.500	BUILDING MAINTENANCE	3,000.00	3,543.21	3,000.00	3,000.00				
273-804-956.016	PROPERTY TAXES	826.15	810.96	826.15	867.46				
273-804-971.000	MISC EXPENSE	0.00	0.00	0.00	0.00				
Total Dept 804 - MUSEUM FUND		13,276.15	9,886.86	13,276.15	13,317.46				
TOTAL EXPENDITURES		13,276.15	9,886.86	13,276.15	13,317.46				
Fund 273 - MUSEUM FUND:									
TOTAL REVENUES		7,062.00	5,244.82	13,276.15	13,317.46				
TOTAL EXPENDITURES		13,276.15	9,886.86	13,276.15	13,317.46				
NET OF REVENUES & EXPENDITURES		(6,214.15)	(4,642.04)	0.00	0.00				
BEGINNING CASH ENDING CASH		10,397.00	10,397.00	4,182.85	4,182.85				
		4,182.85	5,754.96	4,182.85	4,182.85				
GL NUMBER	DESCRIPTION	2025-2026 APPROVED AMENDED	YTD BALANCE AS OF 02/19/2026	2026-2027 PROPOSED	2027-2028 PROPOSED				
Fund 412 - INDUSTRIAL PARK FUND									
Revenues									
Dept 000									
412-000-642.001	SALE OF INDUSTRIAL PARK LOTS	0.00	0.00	0.00	0.00				
412-000-685.000	INTEREST EARNINGS	0.00	252.84	200.00	500.00				
412-000-699.213	TRANSFER FROM INCOME TAX	0.00	0.00	0.00	0.00				
Total Dept 000		0.00	0.00	0.00	0.00				
TOTAL REVENUES		0.00	252.84	200.00	500.00				
Expenditures									
Dept 736 - INDUSTRIAL PARK DEVELOPMENT									
412-736-921.000	ELECTRICITY	0.00	0.00	0.00	0.00				
412-736-930.500	BUILDING MAINTENANCE	0.00	0.00	0.00	0.00				
412-736-943.000	EQUIPMENT RENTAL	0.00	4,236.00	8,000.00	0.00				
412-736-971.000	CAPITAL OUTLAY	0.00	0.00	0.00	0.00				
412-736-995.101	TRANSFER FUND BALANCE TO GENERAL	0.00	0.00	0.00	0.00				
Total Dept 736 - INDUSTRIAL PARK DEVELOPMENT		0.00	4,236.00	8,000.00	0.00				
TOTAL EXPENDITURES		0.00	4,236.00	8,000.00	0.00				
Fund 412 - INDUSTRIAL PARK FUND:									
TOTAL REVENUES		0.00	252.84	200.00	500.00				
TOTAL EXPENDITURES		0.00	4,236.00	8,000.00	0.00				
NET OF REVENUES & EXPENDITURES		0.00	(3,983.16)	(7,800.00)	500.00				
BEGINNING CASH ENDING CASH		12,172.00	12,172.00	12,172.00	4,372.00				
		12,172.00	8,188.84	4,372.00	4,872.00				
GL NUMBER	DESCRIPTION	2025-2026 APPROVED AMENDED	YTD BALANCE AS OF 02/19/2026	2026-2027 PROPOSED	2027-2028 PROPOSED				

FISCAL YEAR 2026-2027 PROPOSED BUDGET									
Fund 431 - CWSRF									
Revenues									
Dept 000									
431-000-665.000	INTEREST EARNINGS	0.00	0.00	0.00	0.00				
431-000-696.000	BOND PROCEEDS	42,870.00	64,144.62	42,870.00	42,870.00				
431-000-699.101	TRANSFER IN FROM GENERAL	0.00	5,391.33	0.00	0.00				
431-000-699.206	TRANSFER IN FROM FIRE	0.00	0.00	0.00	0.00				
431-000-699.210	TRANSFER IN FROM AMBULANCE	0.00	0.00	0.00	0.00				
431-000-699.590	TRANSFER IN FROM UTILITIES	0.00	0.00	0.00	0.00				
431-000-699.592	TRANSFER IN FROM UTILITIES	0.00	0.00	0.00	0.00				
Total Dept 000		42,870.00	69,535.95	42,870.00	42,870.00				
Dept 904 - CWSRF									
431-904-818.000	CONTRACTUAL SERVICES	0.00	0.00	0.00	0.00				
431-904-963.000	BANK FEES	50.00	150.00	50.00	25.00				
431-904-981.000	BOND EXPENSES	25,450.00	37,247.32	25,450.00	17,450.00				
431-904-991.551	BOND PAYMENT	0.00	0.00	0.00	0.00				
Total Dept 904 - CWSRF		25,500.00	37,397.32	25,500.00	17,475.00				
TOTAL EXPENDITURES									
		68,370.00	37,397.32	68,370.00	17,475.00				
Fund 431 - CWSRF									
TOTAL REVENUES									
		42,870.00	69,535.95	42,870.00	42,870.00				
TOTAL EXPENDITURES									
		(25,500.00)	32,138.63	25,395.00	25,395.00				
NET OF REVENUES & EXPENDITURES									
		0.00	0.00	(25,500.00)	(105.00)				
BEGINNING CASH									
ENDING CASH									
		(25,500.00)	32,138.63						
Fund 444 - 2021 CAPITAL IMPROVEMENT BOND FUND									
APPROVED AMENDED									
		2025-2026	2026-2027	2027-2028					
AS OF 02/19/2026									
PROPOSED									
Revenues									
Dept 000									
444-000-665.000	INTEREST EARNINGS	3,500.00	699.41	3,500.00	3,500.00				
444-000-696.000	BOND PROCEEDS	0.00	0.00	0.00	0.00				
444-000-699.101	TRANSFER IN FROM GENERAL	17,382.00	17,083.00	17,382.00	17,382.00				
444-000-699.206	TRANSFER IN FROM FIRE	0.00	0.00	0.00	0.00				
444-000-699.210	TRANSFER IN FROM AMBULANCE	0.00	0.00	0.00	0.00				
444-000-699.590	TRANSFER IN FROM UTILITIES	80,000.00	0.00	80,000.00	80,000.00				
444-000-699.592	TRANSFER IN FROM UTILITIES	0.00	0.00	0.00	0.00				
Total Dept 000		100,882.00	17,782.41	100,882.00	100,882.00				
TOTAL REVENUES									
		100,882.00	17,782.41	100,882.00	100,882.00				
Expenditures									
Dept 000									
444-000-699.000	FUNDS FROM OTHER FUNDS FOR BOND PAYME	0.00	(83,565.00)	0.00	0.00				
Total Dept 000		0.00	(83,565.00)	0.00	0.00				
Dept 904 - 2021 CAPITAL IMPROVEMENT EXPENSES									
444-904-960.000	MISCELLANEOUS PAYMENTS FOR BOND ISSUAN	0.00	0.00	0.00	0.00				
444-904-980.000	LIFT STATION IMPROVEMENTS	0.00	55,670.37	0.00	0.00				
444-904-991.300	AMBULANCE TRUCK LOAN PAYMENT	0.00	0.00	0.00	0.00				
444-904-991.400	FIRE TRUCK LOAN PAYMENT	0.00	0.00	0.00	0.00				
444-904-991.550	UTILITY BOND PAYMENT	97,382.00	97,260.00	97,382.00	97,382.00				
Total Dept 904 - 2021 CAPITAL IMPROVEMENT EXPENSES		97,382.00	152,930.37	97,382.00	97,382.00				
TOTAL EXPENDITURES									
		97,382.00	69,365.37	97,382.00	97,382.00				
Fund 444 - 2021 CAPITAL IMPROVEMENT BOND FUND:									
TOTAL REVENUES									
		100,882.00	17,782.41	100,882.00	100,882.00				

FISCAL YEAR 2026-2027 PROPOSED BUDGET									
TOTAL EXPENDITURES	97,382.00							97,382.00	97,382.00
NET OF REVENUES & EXPENDITURES	3,500.00				69,366.37			3,500.00	3,500.00
					(51,582.96)				
BEGINNING CASH	116,153.02							119,653.02	123,153.02
ENDING CASH	119,653.02				64,570.06			123,153.02	126,653.02
GL NUMBER					YTD BALANCE			2026-2027	2027-2028
					03/30/2025			PROPOSED	PROPOSED
Fund 445 - 2025 CAPITAL IMPROVEMENT BOND FUND									
Revenues									
Dept 000									
445-000-665.000					0.00			0.00	
445-000-696.000					525,000.00			525,000.00	
445-000-699.101					0.00			0.00	
445-000-699.206					0.00			0.00	
445-000-699.210					0.00			0.00	
445-000-699.590					0.00			0.00	
445-000-699.592					0.00			0.00	
Total Dept 000					525,000.00			525,000.00	
Dept 904 - 2025 CAPITAL IMPROVEMENT EXPENSES									
445-904-818.000					0.00			0.00	
445-904-963.000					25.00			25.00	
445-904-981.000					17,450.00			17,450.00	
445-904-991.551					0.00			2,920.62	
Total Dept 904 - 2025 CAPITAL IMPROVEMENT EXPENSES					17,475.00			20,395.62	
TOTAL EXPENDITURES	542,475.00				489,515.00			20,395.62	
Fund 445 - 2025 CAPITAL IMPROVEMENT BOND FUND									
TOTAL REVENUES	525,000.00							525,000.00	
TOTAL EXPENDITURES	542,475.00							20,395.62	
NET OF REVENUES & EXPENDITURES	(17,475.00)				35,485.00			504,604.38	
BEGINNING CASH	0.00							(17,475.00)	
ENDING CASH	(17,475.00)				35,485.00			487,129.38	
					YTD BALANCE			2026-2027	2027-2028
					AS OF 02/19/2026			PROPOSED	PROPOSED
Fund 592 - WATER AND SEWER FUND									
Revenues									
Dept 000									
592-000-445.000					0.00			0.00	0.00
592-000-502.000					0.00			0.00	0.00
592-000-550.000					0.00			0.00	0.00
592-000-551.000					0.00			0.00	0.00
592-000-556.000					0.00			0.00	0.00
592-000-628.000					3,000.00			3,000.00	3,000.00
592-000-631.000					4,000.00			4,000.00	4,000.00
592-000-632.000					443,038.00			561,587.00	578,434.61
592-000-632.001					550,076.00			503,166.00	518,280.98
592-000-643.000					0.00			0.00	0.00
592-000-643.001					288,000.00			288,000.00	288,000.00
592-000-644.000					0.00			0.00	0.00
592-000-644.001					0.00			0.00	0.00
592-000-646.000					60,000.00			60,000.00	60,000.00
592-000-647.000					300.00			300.00	300.00
592-000-665.000					10,000.00			7,500.00	7,500.00
592-000-667.006					18,000.00			18,000.00	18,000.00
592-000-667.007					35,000.00			35,000.00	35,000.00
592-000-669.000					0.00			0.00	0.00
592-000-678.000					2,000.00			6,054.61	0.00

FISCAL YEAR 2026-2027 PROPOSED BUDGET									
592-000-684.000	MISC REIMBURSE ACTIVITY	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
592-000-699.213	TRANSFER FROM INCOME TAX	293,581.00	146,790.50	300,000.00	300,000.00	300,000.00	300,000.00	300,000.00	300,000.00
Total Dept 000		1,706,995.00	1,155,204.03	1,780,553.00	1,780,553.00	1,780,553.00	1,780,553.00	1,780,553.00	1,812,495.59
TOTAL REVENUES		1,706,995.00	1,155,204.03	1,780,553.00	1,780,553.00	1,780,553.00	1,780,553.00	1,780,553.00	1,812,495.59
Expenditures									
Dept 527 - SEWAGE TREATMENT									
592-527-702.000	SALARIES & WAGES	172,692.81	122,552.94	172,692.81	172,692.81	172,692.81	172,692.81	172,692.81	177,873.60
592-527-703.000	PART TIME WAGES	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
592-527-714.000	FICA	13,211.00	9,347.75	13,211.00	13,211.00	13,211.00	13,211.00	13,211.00	13,607.33
592-527-719.000	FRINGE BENEFITS	78,236.46	49,886.80	78,236.46	78,236.46	78,236.46	78,236.46	78,236.46	92,576.54
592-527-727.000	OFFICE SUPPLIES	1,500.00	835.63	1,500.00	1,500.00	1,500.00	1,500.00	1,500.00	1,500.00
592-527-731.000	REFUSE COLLECTION	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
592-527-740.000	OPERATING SUPPLIES	2,000.00	1,096.01	2,000.00	2,000.00	2,000.00	2,000.00	2,000.00	2,000.00
592-527-743.000	TREATMENT CHEMICALS	14,000.00	8,211.20	14,000.00	14,000.00	14,000.00	14,000.00	14,000.00	16,000.00
592-527-744.000	LAB SUPPLIES	12,500.00	9,618.48	12,500.00	12,500.00	12,500.00	12,500.00	12,500.00	14,000.00
592-527-744.001	LAB EQUIP REPLACEMENT	3,600.00	3,523.65	3,600.00	3,600.00	3,600.00	3,600.00	3,600.00	3,600.00
592-527-790.000	DIESEL FUEL	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
592-527-751.000	GASOLINE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
592-527-759.000	UNIFORMS	1,500.00	1,069.88	1,500.00	1,500.00	1,500.00	1,500.00	1,500.00	1,500.00
592-527-781.000	REPAIR PARTS	25,000.00	13,165.68	25,000.00	27,000.00	27,000.00	27,000.00	27,000.00	27,000.00
592-527-818.000	CONTRACTUAL SERVICES	15,000.00	5,090.00	15,000.00	40,000.00	40,000.00	40,000.00	40,000.00	40,000.00
592-527-818.006	SLUDGE APPLICATION	27,000.00	23,328.68	27,000.00	28,000.00	28,000.00	28,000.00	28,000.00	28,000.00
592-527-818.007	PERMITS & FEES	3,000.00	2,788.33	3,000.00	3,000.00	3,000.00	3,000.00	3,000.00	3,000.00
592-527-850.000	TELEPHONE	1,800.00	1,310.49	1,800.00	1,800.00	1,800.00	1,800.00	1,800.00	1,800.00
592-527-854.000	CONFERENCE & TRANSPORTATION	750.00	0.00	750.00	750.00	750.00	750.00	750.00	750.00
592-527-921.000	ELECTRICITY	49,000.00	42,059.85	49,000.00	49,000.00	49,000.00	49,000.00	49,000.00	49,000.00
592-527-923.000	HEATING FUEL	8,000.00	4,522.81	8,000.00	8,000.00	8,000.00	8,000.00	8,000.00	8,000.00
592-527-927.000	WATER	1,750.00	1,281.06	1,750.00	1,750.00	1,750.00	1,750.00	1,750.00	1,750.00
592-527-930.100	EQUIPMENT REPAIRS/MAINTENANCE	27,000.00	10,255.71	27,000.00	29,000.00	29,000.00	29,000.00	29,000.00	29,000.00
592-527-930.500	BUILDING MAINTENANCE	2,000.00	776.54	2,000.00	2,000.00	2,000.00	2,000.00	2,000.00	2,000.00
592-527-943.000	EQUIPMENT RENTAL	8,000.00	3,845.68	8,000.00	8,000.00	8,000.00	8,000.00	8,000.00	8,000.00
592-527-956.014	S2 I&I FLOW STUDY/PLAN	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
592-527-956.015	SRF GRANT EXPENSE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
592-527-956.017	SAW GRANT PROJECT EXPENSES	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
592-527-958.000	MEMBERSHIP & DUES	1,000.00	254.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00
592-527-968.500	AMORTIZATION OF BOND PREMIUM	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
592-527-970.000	EQUIPMENT FUND	15,000.00	7,157.36	15,000.00	16,000.00	16,000.00	16,000.00	16,000.00	16,000.00
592-527-971.000	MISC EXPENSE	0.00	21.31	0.00	0.00	0.00	0.00	0.00	0.00
592-527-972.000	RESIDENTIAL LIFT STATIONS	8,000.00	7,690.79	8,000.00	8,000.00	8,000.00	8,000.00	8,000.00	8,000.00
592-527-972.001	CAPITAL IMPROVEMENT	0.00	0.00	0.00	20,000.00	20,000.00	20,000.00	20,000.00	110,000.00
592-527-991.600	WWTP BAD DEBT RETIREMENT	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
592-527-993.500	SRF INTEREST PAYMENT	305,500.00	307,695.35	305,500.00	305,500.00	305,500.00	305,500.00	305,500.00	305,500.00
Total Dept 527 - SEWAGE TREATMENT		797,040.27	637,385.78	857,464.30	857,464.30	857,464.30	857,464.30	857,464.30	961,457.46
Dept 537 - SEWER SYSTEM MAINTENANCE									
592-537-719.100	ADMINISTRATIVE EXPENSE	100,436.04	74,136.78	105,476.83	105,476.83	105,476.83	105,476.83	105,476.83	108,641.14
592-537-740.000	OPERATING SUPPLIES	2,500.00	372.44	2,500.00	2,500.00	2,500.00	2,500.00	2,500.00	3,000.00
592-537-807.000	AUDIT FEES	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00
592-537-943.000	EQUIPMENT RENTAL	4,000.00	2,014.40	4,000.00	4,000.00	4,000.00	4,000.00	4,000.00	4,000.00
592-537-967.000	SEWER REHAB PROJECT	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
592-537-968.500	AMORTIZATION OF BOND PREMIUM	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
592-537-971.000	MISC EXPENSE	100.00	0.00	100.00	100.00	100.00	100.00	100.00	100.00
Total Dept 537 - SEWER SYSTEM MAINTENANCE		108,036.04	77,523.62	113,076.83	113,076.83	113,076.83	113,076.83	113,076.83	116,741.14
Dept 538 - UTILITY ADMINISTRATION									
592-538-699.000	PRINTING & PUBLISHING	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
592-538-702.000	SALARIES & WAGES	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
592-538-719.100	ADMINISTRATIVE EXPENSE	228,074.23	147,206.25	223,042.14	223,042.14	223,042.14	223,042.14	223,042.14	229,733.41
592-538-730.000	POSTAGE	14,000.00	10,331.66	14,000.00	14,000.00	14,000.00	14,000.00	14,000.00	14,000.00
592-538-801.000	COMPUTER/SOFTWARE SUPPORT EXPENSE	800.00	725.00	800.00	800.00	800.00	800.00	800.00	800.00

FISCAL YEAR 2026-2027 PROPOSED BUDGET									
592-538-943.000	EQUIPMENT RENTAL	150.00	17.36	150.00					150.00
592-538-969.000	BAD DEBT EXPENSE	0.00	0.00	0.00					0.00
592-538-971.000	CAPITAL OUTLAY	0.00	0.00	0.00					0.00
592-538-991.500	PAYBACK ON 2021 BOND	86,181.00	77,064.01	86,181.00					86,181.00
Total Dept 538 - UTILITY ADMINISTRATION		329,205.23	235,344.28	324,173.14					330,864.41
Dept 539 - WATER DISTRIBUTION									
592-539-719.100	ADMINISTRATIVE EXPENSE	68,632.85	50,724.72	72,135.20					74,299.26
592-539-727.000	OFFICE SUPPLIES	0.00	0.00	0.00					0.00
592-539-740.000	OPERATING SUPPLIES	10,000.00	10,487.50	10,000.00					10,000.00
592-539-818.000	CONTRACTUAL SERVICES	7,500.00	7,466.11	7,500.00					7,500.00
592-539-864.000	CONFERENCE & TRANSPORTATION	2,000.00	2,486.78	2,000.00					2,000.00
592-539-930.000	REPAIRS & MAINTENANCE	0.00	449.35	500.00					500.00
592-539-943.000	EQUIPMENT RENTAL	30,000.00	21,566.59	30,000.00					30,000.00
592-539-971.000	CAPITAL OUTLAY	120,000.00	67,005.94	65,000.00					65,000.00
592-539-971.001	CAPITAL OUTLAY (DEQ LSL GRANT & DWAM)	0.00	0.00	0.00					0.00
Total Dept 539 - WATER DISTRIBUTION		238,132.85	160,186.99	187,135.20					189,299.26
Dept 540 - W.T.P. PUMPING									
592-540-702.000	SALARIES & WAGES	0.00	0.00	0.00					0.00
592-540-719.100	ADMINISTRATIVE EXPENSE	68,632.85	50,724.72	72,135.20					74,299.26
592-540-740.000	OPERATING SUPPLIES	3,000.00	1,005.86	3,000.00					3,000.00
592-540-743.000	TREATMENT CHEMICALS	15,000.00	12,775.75	15,000.00					15,000.00
592-540-778.000	EQUIP/REPAIR REPLACEMENT	10,000.00	3,950.34	10,000.00					10,000.00
592-540-818.000	CONTRACTUAL SERVICES	10,000.00	4,392.05	10,000.00					10,000.00
592-540-864.000	CONFERENCE & TRANSPORTATION	800.00	0.00	800.00					1,500.00
592-540-921.000	ELECTRICITY	23,000.00	21,945.60	23,000.00					23,000.00
592-540-923.000	HEATING FUEL	5,500.00	4,723.74	5,500.00					5,500.00
592-540-930.500	BUILDING MAINTENANCE	10,000.00	2,219.12	10,000.00					20,000.00
592-540-943.000	EQUIPMENT RENTAL	3,500.00	94.92	3,500.00					3,500.00
592-540-968.001	MEMBERSHIP & DUES MRWA	2,000.00	0.00	2,000.00					2,000.00
592-540-970.000	EQUIPMENT REPLACEMENT	15,000.00	0.00	15,000.00					15,000.00
592-540-971.000	MISC EXPENSE	100.00	0.00	100.00					100.00
592-540-991.500	WTP BOND DEBT	0.00	0.00	12,752.00					12,752.00
Total Dept 540 - W.T.P. PUMPING		166,532.85	101,832.10	182,787.20					195,651.25
TOTAL EXPENDITURES		1,638,947.24	1,212,272.77	1,664,636.69					1,794,013.53
Fund 592 - WATER AND SEWER FUND:									
TOTAL REVENUES		1,706,995.00	1,155,204.03	1,780,553.00					1,812,495.59
TOTAL EXPENDITURES		1,638,947.24	1,212,272.77	1,664,636.69					1,794,013.53
NET OF REVENUES & EXPENDITURES		68,047.76	(57,068.74)	115,916.31					18,482.06
BEGINNING CASH		262,991.00	262,991.00	331,038.76					446,955.07
ENDING CASH		331,038.76	205,922.26	446,955.07					465,437.13
Fund 661 - MOTOR VEH AND EQUIP FUND									
APPROVED AMENDED		2025-2026	YTD BALANCE	2026-2027	2026-2027	2026-2027	2026-2027	2026-2027	PROPOSED
REVENUES			AS OF 02/19/2026	PROPOSED	PROPOSED	PROPOSED	PROPOSED	PROPOSED	PROPOSED
Dept 000									
661-000-665.000	INTEREST EARNINGS	6,000.00	5,995.93	6,000.00					6,000.00
661-000-670.000	EQUIPMENT RENTAL	195,450.00	187,327.04	204,450.00					199,086.28
661-000-670.101	DUE FROM GENERAL FUND	0.00	0.00	0.00					0.00
661-000-670.202	DUE FROM MAJOR STREETS	0.00	0.00	0.00					0.00
661-000-670.203	DUE FROM LOCAL STREET	0.00	0.00	0.00					0.00
661-000-670.209	DUE FROM CEMETARY FUND	0.00	0.00	0.00					0.00
661-000-670.210	DUE FROM AMBULANCE FUND	18,454.00	17,009.00	18,454.00					18,454.00
661-000-670.211	DUE FROM COMM CENTER	0.00	0.00	0.00					0.00
661-000-670.271	DUE FROM LIBRARY FUND	0.00	0.00	0.00					0.00
661-000-670.390	DUE FROM MV&E FUND BALANCE	0.00	0.00	0.00					0.00
661-000-670.412	DUE FROM IND PARK FUND	0.00	0.00	0.00					0.00

FISCAL YEAR 2026-2027 PROPOSED BUDGET									
661-000-670.592									0.00
661-000-678.000	DUE FROM UTILITIES FUND							0.00	15,178.00
661-000-696.000	MISC REVENUE	15,178.00		17,112.67				0.00	0.00
661-000-699.213	PROCEEDS FROM SALE OF BONDS/NOTES	0.00		0.00				0.00	0.00
Total Dept 000	TRANSFER FROM INCOME TAX	235,082.00		227,444.64				244,082.00	238,718.28
TOTAL REVENUES		235,082.00		227,444.64				244,082.00	238,718.28
Expenditures									
Dept 523 - MOTOR VEHICLE									
661-523-713.000	AUTO LEASE/ALLOWANCE	0.00		0.00				0.00	0.00
661-523-719.100	ADMINISTRATIVE EXPENSE	60,006.68		44,560.53				63,254.90	65,152.55
661-523-751.000	GASOLINE	16,000.00		12,182.61				16,000.00	16,000.00
661-523-752.000	OIL & GREASE	500.00		230.65				1,000.00	1,000.00
661-523-781.000	REPAIR PARTS	9,000.00		10,121.42				10,000.00	10,000.00
661-523-807.000	AUDIT FEES	500.00		500.00				500.00	500.00
661-523-818.000	CONTRACTUAL SERVICES	800.00		770.78				1,000.00	1,000.00
661-523-930.200	VEHICLE REPAIR & MAINTENANCE	35,000.00		22,433.15				35,000.00	35,000.00
661-523-955.000	ROUTINE MAINTENANCE	0.00		0.00				0.00	0.00
661-523-968.000	DEPRECIATION	0.00		0.00				0.00	0.00
661-523-970.000	EQUIPMENT REPLACEMENT	25,000.00		33,738.57				25,000.00	25,000.00
661-523-971.000	CAPITAL OUTLAY	131,598.00		162,802.72				110,000.00	0.00
661-523-971.003	MISC	0.00		(1,706.25)				0.00	0.00
661-523-977.300	PURCHASE OF USED STREET SWEEPER	0.00		0.00				0.00	0.00
need GL number	PAYBACK LOAN ON VAC TRUCK	28,204.00		0.00				28,204.00	28,204.00
661-523-995.000	INTEREST PAYMENTS	0.00		0.00				0.00	0.00
Total Dept 523 - MOTOR VEHICLE		306,608.68		285,634.18				289,958.90	181,856.55
TOTAL EXPENDITURES		306,608.68		285,634.18				289,958.90	181,856.55
Fund 661 - MOTOR VEH AND EQUIP FUND:									
TOTAL REVENUES		235,082.00		227,444.64				244,082.00	238,718.28
TOTAL EXPENDITURES		306,608.68		285,634.18				289,958.90	181,856.55
NET OF REVENUES & EXPENDITURES		(71,526.68)		(58,189.54)				(45,876.90)	56,861.73
BEGINNING CASH		185,487.00		185,487.00				113,960.32	68,083.42
ENDING CASH		113,960.32		127,297.46				68,083.42	124,945.15
TOTAL REVENUES - ALL FUNDS		6,878,259.97		5,047,436.91				7,162,227.73	7,189,253.49
TOTAL EXPENDITURES - ALL FUNDS		7,170,112.42		5,170,479.99				7,269,283.30	7,074,462.30
NET OF REVENUES & EXPENDITURES		(291,852.45)		(123,043.08)				(107,055.58)	114,791.20

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