CITY OF MUNISING

2025-26 PROPOSED BUDGET

Introduced: May 19th, 2025

Adopted: June 4th, 2025

CITY OF MUNISING, MICHIGAN

301 EAST SUPERIOR STREET• MUNISING, MICHIGAN 49862

CITY MANAGER
PHONE (906) 387-2095

CITY CLERK
PHONE (906) 387-2246
FAX (906) 387-4512

2025-26 FY Proposed Budget Message

Submitted by: Devin Olson, City Manager

Introduction

The City of Munising operates on a set of financial controls that are established by State Law (Uniform Budgeting and Accounting Act – PA 2 of 1968) and detailed in the City Charter. All local governments are required to prepare and administer an annual balanced budget. How well the City has performed in administering the budget is then reviewed at the end of the fiscal year by an independent auditor. The City is currently establishing an exceptional record in budgeting and financial management. Like any good business or organization, it is critical for the organization to plan ahead in order to maintain a financially sound and stable City.

Recent Revenue Challenges

In response to the Great Recession and restriction in State Law on revenue growth, property tax revenues remain at pre-recession levels and the City has had to adapt to meet the service demands of citizens. The uncertainty that was presented through the COVID-19 years did not have a significant impact on City operations and we now have had two positive fiscal years post-COVID that demonstrate a stabilizing revenue stream. Near stagnant funding from State and Federal sources was also the leading reason the City was compelled to ask voters to approve the renewal of our Headlee Override in 2022. The Headlee override should contribute to steady and reliable service provision through the next three fiscal years.

The budget once again is aimed at balancing community and infrastructure investment in the short term with the continued ability to provide that investment in the long term. To help guide the organizations decision making a comprehensive Capital Improvement Plan (CIP) for short- and long-term depreciable assets is now critical. This year's CIP also includes a vehicle and equipment schedule that includes condition assessments as well as projected longevity of the asset

Budget Review and Adoption

The next step in the budget process is to place the recommended budget on file for the public to review and set the date for the required public hearing (Michigan Public Act 43 of 1963), which has been tentatively scheduled for the first City Commission meeting in June: Wednesday, June 4th, 2025 at 6:00 PM. Per charter requirements, the City Manager shall provide the proposed budget to the City Commission in May and that budget shall be adopted by the City Commission no later than June 30th of that corresponding year.

Annual Financial Report and Audit

The City of Munising publishes within six months of the close of each fiscal year a complete set of financial statements presented in conformity with Generally Accepted Accounting Principles (GAAP) and audited in accordance with generally accepted auditing standards.

Highlights for proposed FY 2025-26

- The Taxable Value (TV) within the City has increased to $87,059,042 from $82,567,036 during FY 23-24. Although this is the highest taxable value in the past decade, the average year to year change continues to be less than then the long-term increase in inflation.

- The TV of the Downtown Development Authority (DDA) saw an increase to $26,513,836 from the previous year of $25,412,498. The DDA has an appointed self-governing board along with an executive director and accompanying support staff. The DDA budget is approved by the DDA board for incorporation into the proposed budget.

- The proposed millage rates for the upcoming fiscal year are comprised of 17.0139 mills in Charter authorized general operating and is supplemented by 2.6071 via the voter approved Headlee override. This represents a decrease of .0684 in general operating along with a decrease of .0105 in the voter authorized headlee override for a combined decrease of .0789 mills as compared to the fiscal year 24-25.

- Statutory and constitutional revenue sharing through the State of Michigan has trended toward slight increases in the immediate past. The proposed budget for FY 25-26 includes a slight increase in revenue sharing which is reflective of the proposals and goals laid out by the current State Administrative and legislative bodies. Revenue sharing within the State of Michigan is a product of sales tax collected by the State which is then redistributed back to local units of government through a revenue sharing formula. The dismal annual increase in state revenue sharing has received bipartisan recognition and several potential solutions have been proposed at the state level. Most recently, a proposal to create a Revenue Sharing Trust Fund was able to gain traction in the last legislative session, however it was not passed at the chamber level. The Michigan Municipal League, Michigan Township Association, and Michigan Association of Counties have all made the adoption of a trust fund a priority for the 2025 legislative session.

- ACT 51 funds for Major and Local Streets reflects a modest increase in revenue within the proposed budget. The ACT 51 formula has not changed, and we anticipate only a slight increase in funding through the legislature. ACT 51 funds are generally referred to as "Gas and Weight Tax" revenues and they are the primary funding source for locally controlled streets. Annual ACT 51 distributions continue to increase, however the long-term rate has not increased at a rate greater than inflation or operational expenses.

- One item of note is the increase in expenses related to the human capital of the City. The City of Munising currently has 25 full-time employees as well as up to six seasonal or part-time positions. This is our organization's most critical expenditure as it our employees who provide ground level community services. This includes the onboarding of two additional police officer trainees who will spend the coming months in the Northern Michigan Police Academy with their graduation occurring in August of this year. The inclusion of these officers in our work force will aid the department in potentially administrative positions in the department in the next two years as retirements are on the horizon. Also included in this is the inclusion of certification and accreditation-based compensation components that incentivize employees to continue their education and professional development. One significant item of note is that as we go into FY 25-26, we will have collective bargaining agreements in place and spanning the next three fiscal years.

- The largest variable financial aspect of the proposed 25-26 budget is the Washington St. Reconstruction project moving to its construction phase in the Spring of 2026. The project is comprised of USDA loans consisting of $1.7 million for water infrastructure and $2.7 million for sewer infrastructure. These USDA-RD backed funds are being provided to the City at 2.375% with a 40-year term. Another important financial achievement that is project was able to achieve is that we were able to receive $2 million in congressionally directed spending funds to reconstruct the street as well as install an off street multi use path along the Washington St. corridor. This is significant as the cost of the street project components will not be funded though utility loans and with the utility rates covering the debt and interest payments on for these items. This project will also be the capstone of infrastructure replacements on the East side of town with Sandpoint, H-58, and Cox Addition all being rehabilitated or reconstructed since 2015.

Utility Rates and Summary

The water and sewer rates proposed within this budget reflect an increase of 4.8% on the fixed and consumption-based portions of our utility billing. This proposed increase is the 10th consecutive year in which the utility Consumer Price Index (CPI), on the fixed cost portion of our billing which is reflected in the water/sewer service charge line is the basis for the suggested rate change for the City of Munising. The increase of the CPI is used to ensure that the enterprise funds do not incrementally fall behind in revenue across fiscal years while still covering our operational needs and debt services.

In whole, I feel that the proposed budget is a responsible and realistic forecast of the City's activities in the upcoming fiscal year. The proposed FY 25-26 budget is one that is more reflective of historical budgetary trends while still addressing the operational needs of the City. The proposed budget and CIP show that the City is working on leveraging outside funding for any major investment in the short term. These funding sources include low interest USDA-RD loans, State grants and loans, and targeted investment of internal funds.

The current financial position has positioned the organization to be able to make large expenditures and service improvements on terms that best benefit the residents and tax payers. This will allow the City to utilize a larger proportion of cash reserves when interest rates for capital improvements are not financially advantageous.

It is with an immense feeling of pride and gratitude that I present the last proposed fiscal year budget of my tenure with the City of Munising. When working through the budget process with our City Treasurer for the FY 25-26 budget, I was able to reflect on where the City was 11 years ago. The current financial reality of our budgets, balances sheets, and services that we are now accustomed too were nothing but a seemingly unrealistic goal at that time. The road that we have taken to get here was not without its detours and congestion, but all of that was overcome by the unwavering dedication and commitment of those involved in every level of the City.

Although it is my responsibility to present the budget and highlight our successes, none of this would been realized without the support and dedication of the City of Munising Staff both past and present. Our staff have proven time and again that they are qualified, capable, and incredibility talented and I am confident in each and every staff members ability to continue to provide the highest level of service within the means of the organization.

Respectfully,

Devin Olson
City Manager

2024-25 Continuing Projects

Project	Boatlaunch Recon. ** C/O 2023-24	WWTP UV Rehab 2024-25	H-58/Anna River Bridge PM	Tourist Park East Bathroom Rehab 2024-25	Tourist Park Well Treatment 2024-25	Washington Water 2024-25+	Washington Sewer 2024-25+	Washington Streets (CF 2024-25+
Construction Cost	$ 800,000.00	$ 50,000.00	$ 495,000.00	$ 128,000.00	$ 50,000.00	$ 1,718,526.00	$ 2,708,541.00	$ 2,000,000.00
Engineering Cost		$ -	$ 22,700.00	$ 19,500.00	$ 5,000.00	$ -	$ -	$ -
Total Cost	$ 800,000.00	$ 50,000.00	$ 517,700.00	$ 147,500.00	$ 55,000.00	$ 1,718,526.00	$ 2,708,541.00	$ 2,000,000.00
PY Cost	$ -		$ (6,935.00)	$ (12,500.00)				
P/R in Kind work	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Marina	$ 100,000.00	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Loan Proceeds	$ 300,000.00	$ -	$ -	$ -	$ -	$ 1,718,526.00	$ 2,708,541.00	$ -
Grant Funding	$ 400,000.00	$ -	$ 470,000.00	$ -	$ -	$ -	$ -	$ 2,000,000.00
General Fund	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
G/F- TP Improvement	$ -	$ -	$ -	$ 140,500.00	$ 55,000.00	$ -	$ -	$ -
Major Streets Fund	$ -	$ -	$ 25,000.00	$ -	$ -	$ -	$ -	$ -
Sewer Fund Trs	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Water Trs	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Municipal Building	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Local Streets fund	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Leachate	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
MDOT TWA	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Water- Cash	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Sewer- Cash	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Sewer RRI	$ -	$ 50,000.00	$ -	$ -	$ -	$ -	$ -	$ -
Cost	$ 800,000.00	$ 50,000.00	$ 510,765.00	$ 135,000.00	$ 50,000.00	$ 1,718,526.00	$ 2,708,541.00	$ 2,000,000.00
Internal Funding Source	402-000-001.011	590-000-003.000	202-000-001.00	101-000-001.757	101-000-001.757			
GL #	402-901-970.594	590-900-977.555	202-451-970.000	101-900-970.757	101-900-970.757	402-901-970.018	402-901-970.007	402-901-970.202

Parks and Recreation

	Lynn St. Tot Lot Rehab	Boat launch Phase II Eng.
Project		
Construction Cost	$ 110,000.00	$ -
Engineering Cost		$ 40,000.00
Total Cost		
PY Cost		
P/R in Kind work	$ -	$ -
Marina	$ -	$ -
Loan Proceeds	$ -	$ -
Grant Funding	$ -	$ 20,000.00
General Fund	$ 110,000.00	$ 20,000.00
G/F- TP Improvement	$ -	$ -
Major Streets Fund	$ -	$ -
Sewer Fund Trs	$ -	$ -
Water Trs	$ -	$ -
Municipal Building	$ -	$ -
Local Streets fund	$ -	$ -
Leachate	$ -	$ -
MDOT TWA	$ -	$ -
Water- Cash	$ -	$ -
Sewer- Cash	$ -	$ -
Sewer RRI	$ -	$ -
Cost	$ 110,000.00	$ 40,000.00
Internal Funding Source		
GL #	101-900-977.691	402-901-970.594

Utilities and Streets

	Paving Projects	Sidewalk Repairs
Project		
Construction Cost	$ 365,000.00	$ 15,000.00
Engineering Cost	$ -	$ -
Total Cost	$ -	$ -
PY Cost		
P/R in Kind work	$ -	$ -
Marina	$ -	$ -
Loan Proceeds	$ -	$ -
Grant Funding	$ -	$ -
General Fund	$ -	$ -
G/F- TP Improvement	$ -	$ -
Major Streets Fund	$ 67,000.00	$ 15,000.00
Sewer Fund Trs	$ -	$ -
Water Trs	$ -	$ -
Municipal Building	$ -	$ -
Local Streets fund	$ 298,000.00	$ -
Leachate	$ -	$ -
MDOT TWA	$ -	$ -
Water- Cash	$ -	$ -
Sewer- Cash	$ -	$ -
Sewer RRI	$ -	
Cost	$ 365,000.00	$ 15,000.00
Internal Funding Source GL #	202-451-970.000 & 203-451-970.000	202-451-970.000

Water-Sewer-Muncipal Buildings

	DPW Feasibility Study	Anna River Lift Sation Upgrade	Digestor Engineering	WWTP Cold Storage Heating	DPW Lot Paving
Project					
Construction Cost		$ 50,000.00	$ 40,000.00	$ 35,000.00	$ 80,000.00
Engineering Cost	$ 17,000.00	$ -	$ -	$ -	$ -
Total Cost	$ 17,000.00	$ -	$ -	$ -	$ -
PY Cost					
P/R in Kind work	$ -	$ -	$ -	$ -	$ -
Marina	$ -	$ -	$ -	$ -	$ -
Loan Proceeds	$ -	$ -	$ -	$ -	$ -
Grant Funding	$ -	$ -	$ -	$ -	$ -
General Fund	$ -	$ -	$ -	$ -	$ -
G/F- TP Improvement	$ -	$ -	$ -	$ -	$ -
Major Streets Fund	$ -	$ -	$ -	$ -	$ -
Sewer Fund Trs	$ -	$ -	$ -	$ -	$ -
Water Trs	$ -	$ -	$ -	$ -	$ -
Municipal Building	$ 17,000.00	$ -	$ -	$ -	$ 80,000.00
Local Streets fund	$ -	$ -	$ -	$ -	$ -
Leachate	$ -	$ -	$ 40,000.00	$ -	$ -
MDOT TWA	$ -	$ -	$ -	$ -	$ -
Water- Cash	$ -	$ -	$ -	$ -	$ -
Sewer- Cash	$ -	$ -	$ -	$ 35,000.00	$ -
Sewer RRI	$ -	$ 50,000.00	$ -	$ -	$ -
Cost	$ 17,000.00	$ 50,000.00	$ 40,000.00	$ 35,000.00	$ 80,000.00
Internal Funding Source	512-000-001.000	590-000-003.000	590-000-004.000	590-000-001.000	
GL #	512-265-970.000	590-900-970.548	590-555-801.000	590-555-801.000	512-265-970.000
	512-265-970.000				

Equipment Purchases

	Dump Truck	DPW 1/2 Ton	Mechanic 1/2 Ton	Patrol Vehicle
Project				
Construction Cost	$ 234,000.00	$ 47,000.00	$ 47,000.00	$ 78,000.00
Engineering Cost	$ -	$ -	$ -	$ -
Total Cost	$ -	$ 47,000.00	$ 47,000.00	$ 78,000.00
PY Cost				$ -
P/R in Kind work	$ -	$ -	$ -	$ -
Marina	$ -	$ -	$ -	$ -
Loan Proceeds	$ -	$ -	$ -	$ -
Grant Funding	$ -	$ -	$ -	$ -
General Fund	$ -	$ 23,500.00	$ 23,500.00	$ 78,000.00
G/F- TP Improveme	$ -	$ -	$ -	$ -
Major Streets Fund	$ -	$ -	$ -	$ -
Sewer Fund Trs	$ -	$ -	$ -	$ -
Water Trs	$ -	$ -	$ -	$ -
Municipal Building	$ -	$ -	$ -	$ -
Local Streets fund	$ -	$ -	$ -	$ -
Leachate	$ 234,000.00	$ 23,500.00	$ 23,500.00	$ -
MDOT TWA	$ -	$ -	$ -	$ -
Water- Cash	$ -	$ -		$ -
Sewer- Cash	$ -	$ -		$ -
Sewer RRI	$ -	$ -	$ -	$ -
Cost	$ 234,000.00	$ 47,000.00	$ 47,000.00	$ 78,000.00
Internal Funding Soı	590-000-004.000	101-000-001.000 & 590-000-004.000	101-000-001.000 & 590-000-004.000	101-000-001.000
GL #	661-902-977.000	661-900-977.000	661-900-977.000	661-902-977.000

Anticipated Y/E Change in Fund Balance

101 General Fund
Fiscal Year 2023-2024 and 2024-2025

Revenues	2023-2024 Audited June 30, 2024	2024-2025 Amended Budget	2024-2025 Actual 5/15/2025	6 week Estimate	Anticipated Y/E Balance June 30, 2025	Budget Percent	Percent of Budget
Property Taxes	$ 1,250,204.16	$ 1,301,733.00	$ 1,205,961.32	$ -	$ 1,205,961.32		92.64%
state grants		$ -	$ 40,000.00	$ -			
Licenses & Permits	$ 62,104.66	$ 65,000.00	$ 47,626.73	$ 6,000.00	$ 53,626.73		82.50%
Misc Grants	$ 11,880.00	$ 12,000.00	$ -	$ -	$ -		0.00%
State Shared Revenue	$ 581,713.59	$ 551,960.00	$ 313,646.68	$ 196,456.00	$ 510,102.68		92.42%
Charges for Services	$ 725,387.38	$ 621,875.00	$ 641,647.50	$ 100.00	$ 641,747.50		103.20%
Fines & Forfeits	$ 3,366.10	$ 3,000.00	$ 2,225.19	$ -	$ 2,225.19		74.17%
Contributions	$ 50,000.00	$ 50,000.00	$ 25,000.00	$ 25,000.00	$ 50,000.00		100.00%
SRO	$ 67,148.00	$ 67,148.00	$ 59,687.12	$ 7,460.88	$ 67,148.00		100.00%
Donations	$ 1,000.00	$ -	$ -				
Marijuana Tax	$ 177,259.05	$ 100,000.00	$ 116,457.32	$ -	$ 116,457.32		116.46%
Interest & Rents	$ 60,810.78	$ 31,000.00	$ 58,604.96		$ 58,604.96		189.05%
other federal grants	$ -	$ 50,000.00	$ 92,922.27	$ -	$ 92,922.27		185.84%
Miscellaneous	$ 15,957.63	$ 13,000.00	$ 10,763.70	$ -	$ 10,763.70		82.80%
Subtotal	$ 3,006,831.35	$ 2,866,716.00	$ 2,614,542.79	$ 235,016.88	$ 2,809,559.67		98.01%
Add: Trs In	$ 52,744.92	$ 52,745.00	$ 43,954.10	$ 8,790.90	$ 52,745.00		100.00%
Total Revenue	$ 3,059,576.27	$ 2,919,461.00	$ 2,658,496.89	$ 243,807.78	$ 2,862,304.67	98.04%	
Expenditures							
City Commission	$ 27,651.51	$ 17,805.00	$ 12,302.97	$ 2,303.50	$ 14,606.47		82.04%
City Manager	$ 191,270.93	$ 203,036.00	$ 157,348.23	$ 28,395.08	$ 185,743.31		91.48%
Assessor	$ 27,062.10	$ 28,955.00	$ 27,124.69	$ 2,100.84	$ 29,225.53		100.93%
Attorney	$ 41,211.97	$ 49,800.00	$ 38,482.50	$ 3,000.00	$ 41,482.50		83.30%
Clerk	$ 190,427.69	$ 181,562.00	$ 146,674.14	$ 24,741.86	$ 171,416.00		94.41%
Elections	$ 9,928.09	$ 14,000.00	$ 6,502.01	$ -	$ 6,502.01		46.44%
Board of Review	$ 1,681.88	$ 2,200.00	$ 1,548.60	$ -	$ 1,548.60		70.39%
Treasurer	$ 122,855.93	$ 149,965.00	$ 121,063.78	$ 20,648.90	$ 141,712.68		94.50%
fringes	$ 6,778.60		$ 11,195.20	$ -	$ 11,195.20		#DIV/0!
Cemetery	$ 157,339.96	$ 168,700.00	$ 131,498.74	$ 24,341.11	$ 155,839.85		92.38%
Zoning Board of Appeals	$ -	$ 2,000.00	$ -	$ -	$ -		0.00%
Planning Commission	$ 2,143.51	$ 7,000.00	$ 82.50	$ -	$ 82.50		1.18%
Insurance	$ 30,286.09	$ 36,000.00	$ 33,839.07	$ -	$ 33,839.07		94.00%
Total General Government	$ 780,986.75	$ 843,218.00	$ 675,359.46	$ 103,227.79	$ 778,587.25	92.34%	
Police	$ 628,804.33	$ 762,815.00	$ 649,621.69	$ 125,000.00	$ 774,621.69		101.55%
Fire	$ 77,963.41	$ 100,280.00	$ 134,980.68	$ 2,500.00	$ 137,480.68		137.10%
Total Public Safety	$ 706,767.74	$ 863,095.00	$ 784,602.37	$ 127,500.00	$ 912,102.37	105.68%	
Dept of Public Works	$ 399,568.40	$ 649,155.00	$ 385,114.10	$ 35,000.00	$ 420,114.10		64.72%
Sanitary Landfill	$ -	$ 12,000.00		$ -	$ -		0.00%
Refuse Collection	$ 82,159.33	$ 2,520.00	$ 2,014.64	$ 420.00	$ 2,434.64		96.61%
Total Public Works	$ 481,727.73	$ 663,675.00	$ 387,128.74	$ 35,420.00	$ 422,548.74	63.67%	
Community Promotions	$ 65,059.00	$ 174,512.00	$ 140,054.28	$ 9,000.00	$ 149,054.28		85.41%
Parks & Recreation	$ 74,288.47	$ 112,140.00	$ 65,312.50	$ 15,000.00	$ 80,312.50		71.62%
Tourist Park	$ 284,515.64	$ 284,300.00	$ 207,701.46	$ 85,000.00	$ 292,701.46		102.96%
Arena	$ 101,925.56	$ 116,800.00	$ 84,447.36	$ 7,500.00	$ 91,947.36		78.72%
Total Recreation & Culture	$ 525,788.67	$ 687,752.00	$ 497,515.60	$ 116,500.00	$ 614,015.60	89.28%	
Subtotal	$ 2,522,922.40	$ 3,075,545.00	$ 2,356,909.14	$ 384,951.29	$ 2,741,860.43		
Capital Outlay	$ 19,555.50	$ 315,000.00	$ 80,596.20	$ 10,000.00	$ 90,596.20		28.76%
Add: Trs Out	$ 294,780.58	$ 482,869.00	$ 204,756.58	$ 73,700.00	$ 278,456.58		57.67%
Total Expenditures	$ 2,837,258.48	$ 3,873,414.00	$ 2,642,261.92	$ 468,651.29	$ 3,110,913.21	80.31%	
Excess Revenue over Expenditures	$ 222,317.79	$ (953,953.00)	$ 16,234.97	$ (224,843.51)	$ (248,608.54)		
Carryover Fund Balance	$ 2,415,449.72	$ 2,637,767.51	$ 2,637,767.51	$ 2,637,767.51	$ 2,637,767.51		
Projected Fund Balance	$ 2,637,767.51	$ 1,683,814.51	$ 2,654,002.48	$ 2,412,924.00	$ 2,389,158.97		

202 Major Street Fund
Fiscal Year 2023-2024 and 2024-2025

Revenues	2023-2024 Audited June 30, 2024	2024-2025 Amended Budget	2024-2025 Actual 5/15/2025	6 week Estimate	Anticipated Y/E Balance June 30, 2025	Budget Percent	Percent of Budget
	$ -	$ -	$ -				
State Gas & Weight Tax	$ 264,501.44	$ 266,000.00	$ 210,668.80	$ 55,331.20	$ 266,000.00		100.00%
State Snow Removal	$ 27,155.21	$ 25,000.00	$ 12,101.59	$ -	$ 12,101.59		48.41%
Trunkline Maintenance	$ 114,306.56	$ 120,000.00	$ 215,610.56	$ -	$ 215,610.56		179.68%
Interest	$ 6,461.08	$ 2,500.00	$ 3,391.21	$ 500.00	$ 3,891.21		155.65%
SOM Highway Funding	$ -			$ -	$ -		#DIV/0!
Other Federal Grant	$ 63,718.98	$ -	$ -	$ -	$ -		#DIV/0!
Contributions- g/f	$ -			$ -	$ -		#DIV/0!
Grant	$ -			$ -	$ -		#DIV/0!
Transfer In Cap Proj	$ -	$ -	$ -	$ -	$ -		#DIV/0!
Total Major St Revenue	$ 476,143.27	$ 413,500.00	$ 441,772.16	$ 55,831.20	$ 497,603.36	120.34%	
Expenditures							
Administration	$ 1,952.00	$ 2,750.00	$ 1,876.00	$ -	$ 1,876.00		68.22%
Preservation Bridges	$ -			$ -	$ -		#DIV/0!
Routine Maintenance	$ 24,076.24	$ 47,148.00	$ 26,363.55	$ 2,500.00	$ 28,863.55		61.22%
Construction	$ 179,399.90	$ 247,850.00	$ 35,575.25	$ 10,000.00	$ 45,575.25		18.39%
Trs to Capital Outlay	$ 121,600.00	$ 108,787.00	$ 108,787.00	$ -	$ 108,787.00		100.00%
Street/Catch Basin	$ 10,061.85	$ 8,500.00	$ 5,294.81	$ 4,300.00	$ 9,594.81		112.88%
Traffic Maintenance	$ 17,912.70	$ 19,900.00	$ 2,271.72	$ 1,000.00	$ 3,271.72		16.44%
Winter Maintenance	$ 54,469.85	$ 150,000.00	$ 111,164.56	$ -	$ 111,164.56		74.11%
Trunkline Maintenance	$ 104,778.27	$ 170,050.00	$ 215,055.48	$ 1,000.00	$ 216,055.48		127.05%
Total Major St Expenditures	$ 514,250.81	$ 754,985.00	$ 506,388.37	$ 18,800.00	$ 525,188.37	69.56%	
Excess Revenue Over Expense	$ (38,107.54)	$ (341,485.00)	$ (64,616.21)	$ 37,031.20	$ (27,585.01)		
Carryover Fund Balance	$ 625,554.44	$ 587,446.90	$ 587,446.90	$ 587,446.90	$ 587,446.90		
Projected Fund Balance	$ 587,446.90	$ 245,961.90	$ 522,830.69	$ 624,478.10	$ 559,861.89		

Fund 203 Local Streets							
Fiscal Year 2023-2024 and 2024-2025							
	2023-2024 Audited June 30, 2024	2024-2025 Amended Budget	2024-2025 Actual 5/15/2025	6 week Estimate	Anticipated Y/E Balance June 30, 2025	Budget Percent	Percent of Budget
Revenues							
State Gas & Weight Tax	$ 98,328.68	$ 98,900.00	$ 78,384.39	$ 20,515.61	$ 98,900.00		100.00%
State Snow Removal	$ 32,306.82	$ 20,000.00	$ 15,289.89	$ -	$ 15,289.89		76.45%
Interest	$ 488.49	$ 150.00	$ 225.94	$ -	$ 225.94		150.63%
Contributions from G/F		$ 72,700.00	$ -	$ 72,700.00	$ 72,700.00		100.00%
Metro Act	$ 11,287.50			$ 11,500.00	$ 11,500.00		#DIV/0!
Trs In Cap Proj	$ -	$ -	$ -	$ -	$ -		#DIV/0!
Total Revenue	$ 142,411.49	$ 191,750.00	$ 93,900.22	$ 104,715.61	$ 198,615.83	48.97%	
Expenditures							
Administration	$ 1,708.00	$ 2,200.00	$ 1,641.50	$ -	$ 1,641.50		74.61%
Routine Maintenance	$ 29,838.94	$ 41,200.00	$ 23,364.98	$ 6,000.00	$ 29,364.98		71.27%
Street/Catch Basin	$ 14,050.70	$ 11,300.00	$ 8,721.95	$ 2,500.00	$ 11,221.95		99.31%
Traffic Maintenance	$ 5,927.20	$ 7,700.00	$ 1,269.51	$ 1,000.00	$ 2,269.51		29.47%
Winter Maintenance	$ 58,513.32	$ 138,100.00	$ 165,349.13	$ -	$ 165,349.13		119.73%
Construction	$ -	$ 12,250.00	$ 4,591.99	$ 5,000.00	$ 9,591.99		78.30%
Total Local St Expenditures	$ 110,038.16	$ 212,750.00	$ 204,939.06	$ 14,500.00	$ 219,439.06	96.33%	
Excess Revenue Over Expense	$ 32,373.33	$ (21,000.00)	$ (111,038.84)	$ 90,215.61	$ (20,823.23)		
Carryover Fund Balance	$ 41,870.79	$ 74,244.12	$ 74,244.12	$ 74,244.12	$ 74,244.12		
Projected Fund Balance	$ 74,244.12	$ 53,244.12	$ (36,794.72)	$ 164,459.73	$ 53,420.89		

Fund 243 Brownfield Redevelopment
Fiscal Year 2023-2024 and 2024-2025

Revenues	2023-2024 Audited June 30, 2024	2024-2025 Amended Budget	2024-2025 Actual 5/15/2025	6 week Estimate	Anticipated Y/E Balance June 30, 2025	Budget Percent	Percent of Budget
Current Real Property Taxes	$ 5,173.60	$ 5,432.00	$ 5,385.35	$ -	$ 5,385.35		
Trs from Sewer							
Pass Thru Grant/Loan							
Earned Interest	$ 429.60	$ 75.00	$ 302.84	$ 50.00	$ 352.84		
Total Revenue	$ 5,603.20	$ 5,507.00	$ 5,688.19	$ 50.00	$ 5,738.19	104.20%	
Expenditures							
Professional Services	$ -	$ -	$ -			0.00%	
Excess Revenue Over Expense	$ 5,603.20	$ 5,507.00	$ 5,688.19	$ 50.00	$ 5,738.19		
Carryover Fund Balance	$ 33,399.30	$ 39,002.50	$ 39,002.50	$ 39,002.50	$ 39,002.50		
Projected Fund Balance	$ 39,002.50	$ 44,509.50	$ 44,690.69	$ 39,052.50	$ 44,740.69		

Fund 274 Law Enforcement P.A.302							
Fiscal Year 2023-2024 and 2024-2025							
	2023-2024 Audited	2024-2025 Amended	2024-2025 Actual		Anticipated Y/E Balance	Budget	Percent of
Revenues	June 30, 2024	Budget	5/15/2025	6 week Estimate	June 30, 2025	Percent	Budget
P.A. 302 Funds	$ 1,614.20	$ 625.00	$ 1,493.68	$ -	$ 1,493.68		238.99%
Grants	$ -						0.00%
Contribution-Tribe	$ -						0.00%
Misc	$ -	$ -	$ -				0.00%
G/F Trs In	$ -	$ -	$ -				0.00%
Total Revenue	$ 1,614.20	$ 625.00	$ 1,493.68	$ -	$ 1,493.68	238.99%	
Expenditures							
Dues	$ -	$ 675.00	$ -				0.00%
Supplies	$ -	$ -	$ -				0.00%
Training	$ -	$ -	$ -				0.00%
Capital Outlay	$ -	$ -	$ -				0.00%
Equipment	$ -	$ -	$ -	$ -	$ -		0.00%
	$ -	$ 675.00	$ -	$ -	$ -	0.00%	
Excess Revenue Over Expense	$ 1,614.20	$ (50.00)	$ 1,493.68		$ 1,493.68		
Carryover Fund Balance	$ 5,421.18	$ 7,035.38	$ 7,035.38		$ 7,035.38		
Projected Fund Balance	$ 7,035.38	$ 6,985.38	$ 8,529.06		$ 8,529.06		

402 Construction Fund
Fiscal Year 2023-2024 and 2024-2025

Revenues	2023-2024 Audited June 30, 2024	2024-2025 Amended Budget	2024-2025 Actual 5/15/2025	6 week Estimate	Anticipated Y/E Balance June 30, 2025	Budget Percent	Percent of Budget
Energy Bond							
Rural Development Water Loan	$ 175,000.00	$ 1,070,620.00	$ 354,464.53	$ 6,000.00	$ 360,464.53		33.67%
Sewer Grant	$ 89,300.00	$ 2,708,541.00		$ -	$ -		0.00%
Transfer In Sewer	$ 287,502.01	$ 36,466.75	$ 36,466.53	$ -	$ 36,466.53		100.00%
transfer in water fund	$ 107,350.00	$ 313,988.00	$ 263,356.56	$ 50,000.00	$ 313,356.56		99.80%
Trs In marina	$ -	$ 100,000.00		$ 100,000.00	$ 100,000.00		100.00%
Miscellaneous	$ -		$ 1,650.00		$ 1,650.00		#DIV/0!
Trs In Major Street	$ 121,600.00	$ 108,787.00	$ 108,787.00	$ -	$ 108,787.00		100.00%
State Grant	$ -	$ 320,000.00	$ 185,269.81	$ 350,000.00	$ 535,269.81		167.27%
Total Construction Revenue	$ 780,752.01	$ 4,658,402.75	$ 949,994.43	$ 506,000.00	$ 1,455,994.43	31.26%	
Expenditures							
Capital Project Water Infrastructure	$ 175,297.32	$ 978,244.74	$ 353,704.83	$ 6,500.00	$ 360,204.83		36.82%
Capital Project Sewer Infrastructure	$ 222,271.49	$ 2,708,541.00	$ -	$ -	$ -		0.00%
energy upgrade project	$ 3,252.30	$ 45,937.70	$ 25,149.99		$ 25,149.99		54.75%
Capital Projects-Marina	$ 8,945.00	$ 752,115.00	$ 104,327.50	$ 625,000.00	$ 729,327.50		96.97%
washington street prelim	$ 136,866.25	$ 222,633.75	$ 32,982.25	$ 8,000.00	$ 40,982.25		18.41%
Sewer Infrastructure Capital Project	$ -			$ -	$ -		#DIV/0!
washington st- water	$ -	$ 1,718,526.00	$ -	$ -	$ -		0.00%
capital outlay- water	$ 99,851.00	$ 544,137.00	$ 338,845.81	$ 300,000.00	$ 638,845.81		117.41%
MS cap outlay	$ -	$ 2,000,000.00	$ -	$ -	$ -		0.00%
Water Ineligible costs	$ -			$ -	$ -		#DIV/0!
Sewer Ineligible Costs	$ -			$ -	$ -		#DIV/0!
Capital Outlay Paving	$ -	$ 192,466.75	$ 192,466.75	$ -	$ 192,466.75		100.00%
Trs to Major Street	$ -			$ -	$ -		#DIV/0!
Trs to Local Street	$ -			$ -	$ -		#DIV/0!
MEDC Grant Pass Thru	$ -			$ -	$ -		#DIV/0!
Capital Proj Contingency	$ -			$ -	$ -		#DIV/0!
Capital Project G/F	$ -	$ -	$ -	$ -	$ -		#DIV/0!
Total Construction Expenditures	$ 646,483.36	$ 9,162,601.94	$ 1,047,477.13	$ 939,500.00	$ 1,986,977.13	21.69%	
Excess Revenue Over Expense	$ 134,268.65	$ (4,504,199.19)	$ (97,482.70)	$ (433,500.00)	$ (530,982.70)		
Carryover Fund Balance	$ 209,082.53	$ 343,351.18	$ 343,351.18		$ 343,351.18		
Projected Fund Balance	$ 343,351.18	$ (4,160,848.01)	$ 245,868.48	$ (433,500.00)	$ (187,631.52)		

Fund 494 Downtown Development Authority							
Fiscal Year 2023-2024 and 2024-2025							
Revenues	**2023-2024 Audited June 30, 2024**	**2024-2025 Amended Budget**	**2024-2025 Actual 5/15/2025**	**6 week Estimate**	**Anticipated Y/E Balance June 30, 2025**	**Budget Percent**	**Percent of Budget**
Property Tax Real	$ 452,651.49	$ 414,960.00	$ 517,243.45	$ -	$ 517,243.45		124.65%
Property Tax Personal	$ 16,562.20	$ 19,656.00	$ 47,001.90	$ -	$ 47,001.90		239.12%
Taxes Refunded	$ -	$ -	$ -	$ -	$ -		#DIV/0!
Local Community Stabilization Fund		$ -	$ -	$ -	$ -		#DIV/0!
Interest	$ 6,656.08	$ 1,000.00	$ 9,091.83	$ 2,000.00	$ 11,091.83		1109.18%
Donations		$ -	$ -	$ -	$ -		#DIV/0!
Penalties/Interest on Tax	$ 1,805.44	$ 1,000.00	$ 3,099.73	$ -	$ 3,099.73		309.97%
Grants	$ 4,519.00	$ -	$ -	$ -	$ -		#DIV/0!
Misc	$ 250.00	$ -	$ -	$ -	$ -		#DIV/0!
Bond Proceeds					$ -		
Total Revenue	$ 482,444.21	$ 436,616.00	$ 576,436.91	$ 2,000.00	$ 578,436.91	132.48%	
Expenditures							
Supplies	$ 2,712.61	$ 2,500.00	$ 1,589.03	$ 1,000.00	$ 2,589.03		103.56%
Postage	$ 237.60	$ 350.00	$ 174.00	$ 25.00	$ 199.00		56.86%
Salaries & Fringes	$ 3,531.97	$ 4,550.00	$ 1,989.38	$ 1,500.00	$ 3,489.38		76.69%
Professional Services	$ 14,160.22	$ 20,000.00	$ 12,254.08	$ 1,000.00	$ 13,254.08		66.27%
Dues & Publications	$ 456.64	$ 500.00	$ 682.19	$ -	$ 682.19		136.44%
Event Donations	$ 7,896.98	$ 7,000.00	$ 7,750.00	$ 2,500.00	$ 10,250.00		146.43%
Training & Travel	$ 744.94	$ 1,000.00	$ 600.00	$ -	$ 600.00		60.00%
Printing & Publishing	$ 275.88	$ 1,500.00	$ 721.69		$ 721.69		48.11%
Trs to Water Debt	$ 30,000.00	$ 30,000.00	$ 25,000.00	$ 5,000.00	$ 30,000.00		100.00%
Trs to Sewer Debt	$ 69,999.96	$ 70,000.00	$ 58,333.30	$ 11,666.70	$ 70,000.00		100.00%
Miscellaneous	$ 262.99	$ 500.00	$ 100.00	$ -	$ 100.00		20.00%
Bond Principal	$ -	$ 35,000.00	$ 35,000.00	$ -	$ 35,000.00		100.00%
Trs to G/F	$ 22,744.92	$ 22,745.00	$ 18,954.10	$ 3,790.90	$ 22,745.00		100.00%
Plants & Decorations	$ 15,698.02	$ 12,000.00	$ 2,651.97	$ 10,000.00	$ 12,651.97		105.43%
Administrative	$ 91,410.45	$ 96,441.00	$ 96,441.00	$ -	$ 96,441.00		100.00%
Bond Interest	$ 6,164.00	$ 5,159.00	$ 5,159.00	$ -	$ 5,159.00		100.00%
Depreciation	$ 62,641.63			$ -	$ -		#DIV/0!
Placemaking Projects	$ 14,888.41	$ 15,000.00	$ 6,264.71	$ 9,000.00	$ 15,264.71		101.76%
Business Structure& Infrastructure		$ 25,000.00	$ 11,285.50	$ 10,000.00	$ 21,285.50		85.14%
Equipment Purchase	$ 1,110.55			$ -	$ -		#DIV/0!
Signs & Street Light Improvement	$ 13,954.22	$ 30,000.00	$ 29,854.64	$ -	$ 29,854.64		99.52%
Projects	$ -			$ -	$ -		#DIV/0!
Communications	$ 514.68	$ 600.00	$ 431.26	$ 84.00	$ 515.26		85.88%
Façade Improvements	$ 7,477.52	$ 2,500.00	$ 11,566.96	$ 5,000.00	$ 16,566.96		662.68%
Total Expenditures	$ 366,884.19	$ 382,345.00	$ 326,802.81	$ 60,566.60	$ 387,369.41	101.31%	
Excess Revenue Over Expenses	$ 115,560.02	$ 54,271.00	$ 249,634.10	$ (58,566.60)	$ 191,067.50		

Fund 512 Municipal Building Fund							
Fiscal Year 2023-2024 and 2024-2025							
	2023-2024	2024-2025	2024-2025		Anticipated		
	Audited	Amended	Actual	6 week	Y/E Balance	Budget	Percent of
Revenues	June 30, 2024	Budget	5/15/2025	Estimate	June 30, 2025	Percent	Budget
Interest	$ 1,049.94	$ 300.00	$ 614.30	$ 100.00	$ 714.30		238.10%
Other Federal Grants	$ 14,426.64	$ -	$ -		$ -		#DIV/0!
City Rentals	$ 201,005.52	$ 125,500.00	$ 104,583.70	$ 20,916.30	$ 125,500.00		100.00%
DPW Debt Repayment	$ 133,438.61	$ 131,447.00	$ 131,445.81	$ -	$ 131,445.81		100.00%
Miscellaneous	$ 5,059.11	$ -	$ -	$ -	$ -		#DIV/0!
Gain (Loss) on Sale	$ -	$ -	$ -	$ -	$ -		#DIV/0!
Total Revenue	$ 354,979.82	$ 257,247.00	$ 236,643.81	$ 21,016.30	$ 257,660.11	100.16%	
Expenditures							
Salaries & Fringes	$ 21,408.31	$ 24,750.00	$ 37,114.59	$ -	$ 37,114.59		149.96%
Supplies	$ 3,186.51	$ 4,000.00	$ 4,082.12	$ -	$ 4,082.12		102.05%
Contracted Services	$ 15,139.17	$ 13,000.00	$ 16,008.87	$ -	$ 16,008.87		123.15%
Refuse Collection	$ 7,717.78	$ 6,500.00	$ 5,061.72	$ 600.00	$ 5,661.72		87.10%
Bond Interest	$ 429.03	$ -	$ -	$ -	$ -		#DIV/0!
Utilities	$ 48,553.09	$ 47,400.00	$ 47,436.68	$ 6,000.00	$ 53,436.68		112.74%
Repairs & Maintenance	$ 22,167.98	$ 5,000.00	$ 2,818.34	$ 750.00	$ 3,568.34		71.37%
Equipment Rental	$ 3,013.60	$ 9,000.00	$ 12,536.26	$ -	$ 12,536.26		139.29%
Capital Outlay- arpa	$ -	$ -	$ -	$ -	$ -		#DIV/0!
Equipment Purchase	$ 8,715.44	$ -	$ 4,775.64	$ -	$ 4,775.64		#DIV/0!
Depreciation	$ 6,273.56	$ 2,100.00	$ 1,750.00	$ 350.00	$ 2,100.00		100.00%
capital outlay	$ 1,445.00	$ 17,000.00	$ -	$ -	$ -		0.00%
Trs To Debt Service	$ 133,438.61	$ 135,277.00	$ 135,266.66	$ -	$ 135,266.66		99.99%
	$ 271,488.08	$ 264,027.00	$ 266,850.88	$ 7,700.00	$ 274,550.88	103.99%	
Excess Revenue Over Expense	$ 83,491.74	$ (6,780.00)	$ (30,207.07)	$ 13,316.30	$ (16,890.77)		
Carryover Fund Balance	$ 162,802.45	$ 246,294.19	$ 246,294.19	$ 246,294.19	$ 246,294.19		
Projected Fund Balance	$ 246,294.19	$ 239,514.19	$ 216,087.12	$ 259,610.49	$ 229,403.42		

Fund 517 Landfill Authority
Fiscal Year 2023-2024 and 2024-2025

Revenues	2023-2024 Audited June 30, 2024	2024-2025 Amended Budget	2024-2025 Actual 5/15/2025	6 week Estimate	Anticipated Y/E Balance June 30, 2025	Budget Percent
Monitor & Maintenance						
City of Munising	$ 5,265.52	$ 5,460.00	$ 4,728.77	$ 1,054.00	$ 5,782.77	105.91%
Kimberly Clark	$ 5,475.34	$ 5,700.00	$ 6,013.20		$ 6,013.20	105.49%
U.S. Forest Service	$ 4,309.23	$ 4,050.00	$ 4,242.16		$ 4,242.16	104.74%
Munising Twp	$ 2,268.07	$ 2,450.00	$ 2,490.87		$ 2,490.87	101.67%
Autrain Twp	$ 803.32	$ 850.00	$ 882.23		$ 882.23	103.79%
Onota Twp	$ 159.87	$ 250.00	$ 175.57		$ 175.57	70.23%
Waste Management	$ 1,806.46	$ 2,050.00	$ 1,983.92		$ 1,983.92	96.78%
Gerou Excavating	$ 341.71	$ 425.00	$ 375.28		$ 375.28	88.30%
Interest	$ 61.70	$ 20.00	$ 235.27		$ 235.27	1176.35%
General Fund Trs	$ -	$ -	$ -	$ -	$ -	#DIV/0!
Miscellaneous	$ -	$ -	$ -	$ -	$ -	#DIV/0!
Total Revenue	$ 20,491.22	$ 21,255.00	$ 21,127.27	$ 1,054.00	$ 22,181.27	104.36%
Expenditures						
Insurance	$ 2,856.00	$ 2,200.00	$ 4,000.00	$ -	$ 4,000.00	181.82%
Prof Services	$ -	$ -	$ -	$ -	$ -	#DIV/0!
Closure L/T Monitor & Maintenance	$ 17,127.00	$ 19,000.00	$ 17,946.00	$ -	$ 17,946.00	94.45%
Total Expenditures	$ 19,983.00	$ 21,200.00	$ 21,946.00	$ -	$ 21,946.00	
Excess Revenue over Expense	$ 508.22	$ 55.00	$ (818.73)	$ 1,054.00	$ 235.27	
Carry Over Fund Balance	$ 6,324.00	$ 6,832.22	$ 6,832.22	$ 6,832.22	$ 6,832.22	
Projected Fund Balance	$ 6,832.22	$ 6,887.22	$ 6,013.49	$ 7,886.22	$ 7,067.49	

Fund 590 Sewer Fund							
Fiscal Year 2023-2024 and 2024-2025							
	2023-2024	2024-2025	2024-2025		Anticipated		
	Audited	Amended	Actual	6 week	Y/E Balance	Budget	Percent of
Revenues	**June 30, 2024**	**Budget**	**5/15/2025**	**Estimate**	**June 30, 2025**	**Percent**	**Budget**
trs in g/f	$ -				$ -		
Sewer Charges	$ 1,348,408.44	$ 1,355,500.00	$ 1,148,384.01	$ 200,000.00	$ 1,348,384.01		99.48%
Leachate Dumping Fee	$ 165,045.70	$ 210,000.00	$ 184,090.16	$ 25,000.00	$ 209,090.16		99.57%
Sewer Service Charges	$ 274,837.06	$ 288,000.00	$ 240,472.01	$ 46,000.00	$ 286,472.01		99.47%
Late Fees	$ 7,336.35	$ 6,500.00	$ 10,331.67	$ 1,000.00	$ 11,331.67		174.33%
Sewer Taps & Permits	$ -	$ 1,000.00	$ -		$ -		0.00%
Summer Usage Permits	$ 3,500.00	$ 2,500.00	$ 1,000.00	$ 500.00	$ 1,500.00		60.00%
Interest	$ 32,935.61	$ 5,000.00	$ 22,925.41	$ 3,500.00	$ 26,425.41		528.51%
Septic Treatment	$ 42,115.00	$ 45,000.00	$ 29,285.00	$ 5,000.00	$ 34,285.00		76.19%
Trs In DDA	$ 69,999.96	$ 70,000.00	$ 58,333.30	$ 11,666.70	$ 70,000.00		100.00%
Interest-Project Reserves	$ -	$ 50.00	$ -	$ -	$ -		0.00%
Miscellaneous	$ 966.88	$ 3,000.00	$ 381.10	$ -	$ 381.10		12.70%
Trs From marina -loan	$ -	$ 34,398.72	$ -	$ -	$ -		0.00%
contributed Capital	$ 263,319.24	$ -	$ -	$ -	$ -		#DIV/0!
Total Revenue	$ 2,208,464.24	$ 2,020,948.72	$ 1,695,202.66	$ 292,666.70	$ 1,987,869.36	98.36%	
Expenditures							
Sewer Collection	$ 103,292.68	$ 175,088.00	$ 86,397.76	$ 13,000.00	$ 99,397.76		56.77%
Sewer Treatment	$ 1,226,620.69	$ 1,434,895.00	$ 1,020,950.51	$ 160,000.00	$ 1,180,950.51		82.30%
Sewer Administration	$ 300,516.02	$ 524,052.00	$ 493,705.82	$ 14,000.00	$ 507,705.82		96.88%
Capital Outlay	$ 9,173.23	$ 144,850.00	$ 84,850.00	$ 30,000.00	$ 114,850.00		58.58%
Total Expenditures	$ 1,639,602.62	$ 2,278,885.00	$ 1,685,904.09	$ 217,000.00	$ 1,902,904.09		83.50%
Trs Out	$ 302,502.01	$ 227,099.75	$ 127,293.97		$ 127,293.97		56.05%
Total Expenditures	$ 1,942,104.63	$ 2,505,984.75	$ 1,813,198.06	$ 217,000.00	$ 2,030,198.06	81.01%	
Excess Revenue Over Expense	$ 266,359.61	$ (485,036.03)	$ (117,995.40)	$ 75,666.70	$ (42,328.70)		

Fund 591 Water Fund								
Fiscal Year 2023-2024 and 2024-2025								
	2023-2024	2024-2025	2024-2025		Anticipated			
	Audited	Amended	Actual	6 week	Y/E Balance	Budget	Percent of	
Revenues	June 30, 2024	Budget	5/15/2025	Estimate	June 30, 2025	Percent	Budget	
Water Sales	$ 660,767.29	$ 680,300.00	$ 546,793.02	$ 135,000.00	$ 681,793.02		100.22%	
Service Charges	$ 489,483.85	$ 490,000.00	$ 427,897.00	$ 85,000.00	$ 512,897.00		104.67%	
Water Late Fee	$ 5,114.98	$ 5,000.00	$ 5,022.86	$ 1,000.00	$ 6,022.86		120.46%	
Water Repairs	$ 11,640.00	$ 5,500.00	$ 9,665.00	$ 500.00	$ 10,165.00		184.82%	
State Grants	$ -			$ -	$ -		#DIV/0!	
Water Taps/Permits	$ 530.00	$ 1,000.00	$ -	$ -	$ -		0.00%	
Trs from Sewer	$ -			$ -	$ -		#DIV/0!	
Earned Interest	$ 17,242.71	$ 4,000.00	$ 9,737.70	$ 1,600.00	$ 11,337.70		283.44%	
Earned Interest-Project Reserves	$ -	$ 50.00		$ -	$ -		0.00%	
Miscellaneous Revenue	$ 3,931.67	$ 3,500.00	$ 3,766.06	$ 400.00	$ 4,166.06		119.03%	
Trs In DDA	$ 30,000.00	$ 30,000.00	$ 25,000.00	$ 5,000.00	$ 30,000.00		100.00%	
contributed capital	$ 126,512.16	$ -	$ -	$ -	$ -		#DIV/0!	
Total Revenue	$ 1,345,222.66	$ 1,219,350.00	$ 1,027,881.64	$ 228,500.00	$ 1,256,381.64	84.30%		
Expenditures								
Water Administration	$ 226,081.54	$ 403,036.00	$ 361,748.93	$ 8,800.00	$ 370,548.93		91.94%	
Water Distribution	$ 880,086.33	$ 899,290.00	$ 680,469.32	$ 120,000.00	$ 800,469.32		89.01%	
Capital Outlay	$ -	$ -	$ -		$ -		#DIV/0!	
Transfer Out	$ 122,350.00	$ 382,480.00	$ 329,348.46	$ 2,500.00	$ 331,848.46		86.76%	
Total Expenditures	$ 1,228,517.87	$ 1,684,806.00	$ 1,371,566.71	$ 131,300.00	$ 1,502,866.71	81.41%		
Excess Revenue Over Expense	$ 116,704.79	$ (465,456.00)	$ (343,685.07)	$ 97,200.00	$ (246,485.07)			

Fund 594 Marina
Fiscal Year 2023-2024 and 2024-2025

Revenues	2023-2024 Audited June 30, 2024	2024-2025 Amended Budget	2024-2025 Actual 5/15/2025	6 week Estimate	Anticipated Y/E Balance June 30, 2025	Budget Percent	Percent of Budget
Revenue							
State Grants	$ -	$ -	$ -	$ -	$ -		#DIV/0!
Dock Fees-Seasonal	$ 38,826.00	$ 39,000.00	$ 34,185.00	$ 5,000.00	$ 39,185.00		100.47%
Dock Fees-Transient	$ 24,198.00	$ 30,000.00	$ 19,580.25	$ -	$ 19,580.25		65.27%
Dock Fees-Commercial	$ 43,982.63	$ 43,860.00	$ 44,862.28	$ -	$ 44,862.28		102.29%
Boat Ramp Fees	$ 14,826.08	$ 16,000.00	$ 15,185.20	$ 1,000.00	$ 16,185.20		101.16%
Gas	$ 47,565.30	$ 50,000.00	$ 54,040.60	$ 2,000.00	$ 56,040.60		112.08%
Ice	$ -	$ -	$ -		$ -		#DIV/0!
Pump Out	$ 180.00	$ 300.00	$ 165.00	$ 50.00	$ 215.00		71.67%
Interest	$ 1,767.48	$ 750.00	$ 1,619.64	$ 300.00	$ 1,919.64		255.95%
Contributed capital	$ 8,945.00	$ -	$ -		$ -		#DIV/0!
Donations		$ -	$ -		$ -		#DIV/0!
Pavillion Rental	$ 1,050.00	$ 800.00	$ 200.00	$ -	$ 200.00		25.00%
Miscellaneous Revenue	$ 1,403.50	$ 2,000.00	$ 2,101.75	$ -	$ 2,101.75		105.09%
Total Revenue	$ 182,743.99	$ 182,710.00	$ 171,939.72	$ 8,350.00	$ 180,289.72	98.68%	
Expenditures							
Salaries & Fringes	$ 49,765.44	$ 51,340.00	$ 36,602.64	$ 14,000.00	$ 50,602.64		98.56%
Supplies	$ 5,130.12	$ 4,000.00	$ 3,804.97	$ 500.00	$ 4,304.97		107.62%
Gas	$ 44,472.78	$ 50,000.00	$ 43,946.92	$ 7,000.00	$ 50,946.92		101.89%
Ice	$ -				$ -		#DIV/0!
Contracted Services	$ 1,121.99	$ 1,000.00	$ 2,786.00	$ -	$ 2,786.00		278.60%
Bank Fees	$ 3,507.89	$ 4,000.00	$ 3,986.82	$ 500.00	$ 4,486.82		112.17%
Communications	$ 2,321.83	$ 2,500.00	$ 2,007.55	$ 450.00	$ 2,457.55		98.30%
Printing & Publishing	$ -	$ 250.00			$ -		0.00%
Insurance	$ 750.07	$ 3,900.00	$ 838.07	$ -	$ 838.07		21.49%
Utilities	$ 16,726.94	$ 18,000.00	$ 11,430.23	$ 3,000.00	$ 14,430.23		80.17%
Repair & Maintenance	$ 27,346.39	$ 15,000.00	$ 1,480.91	$ -	$ 1,480.91		9.87%
Equipment Rental	$ 3,418.93	$ 3,000.00	$ 2,798.40	$ 500.00	$ 3,298.40		109.95%
transfer to sewer fund- loan	$ 4,020.00	$ 34,398.72		$ -	$ -		0.00%
Trs to Capital Outlay	$ -	$ 100,000.00	$ -	$ 100,000.00	$ 100,000.00		100.00%
interest on Interfund loan	$ -	$ -	$ 3,843.40	$ 3,843.40	$ 7,686.80		#DIV/0!
Miscellaneous		$ 100.00	$ -	$ -	$ -		0.00%
Depreciation	$ 133,485.45	$ 133,500.00	$ 111,250.00	$ 22,250.00	$ 133,500.00		100.00%
Total Expenditure	$ 292,067.83	$ 420,988.72	$ 224,775.91	$ 152,043.40	$ 376,819.31	89.51%	
Change in Fund Equity	$ (109,323.84)	$ (238,278.72)	$ (52,836.19)	$ (143,693.40)	$ (196,529.59)		

Fund 661 Motor Pool
Fiscal Year 2023-2024 and 2024-2025

Revenues	2023-2024 Audited June 30, 2024	2024-2025 Amended Budget	2024-2025 Actual 5/15/2025	6 week Estimate	Anticipated Y/E Balance June 30, 2025	Budget Percent	Percent of Budget
Earned Interest	$ -	$ 50.00	$ 123.27	$ 50.00			0.00%
Equip Rental General	$ 114,793.44	$ 112,700.00	$ 132,156.30	$ 15,000.00	$ 147,156.30		130.57%
Equip Rental Major St	$ 78,237.57	$ 125,200.00	$ 165,360.63	$ 12,000.00	$ 177,360.63		141.66%
Equip Rental Local St	$ 61,468.54	$ 83,300.00	$ 124,813.79	$ 8,000.00	$ 132,813.79		159.44%
Equip Rental Water	$ 35,839.40	$ 39,400.00	$ 62,294.90	$ 4,000.00	$ 66,294.90		168.26%
Equip Rental Sewer	$ 4,758.57	$ 6,300.00	$ 7,134.22	$ 600.00	$ 7,734.22		122.77%
Equipment Rental Marina	$ 3,904.70	$ 2,800.00	$ 2,798.40	$ 100.00	$ 2,898.40		103.51%
Equipment Loan		$ 190,000.00	$ -		$ -		0.00%
Equipment Rental Building	$ 3,013.60	$ 1,500.00	$ 12,536.26	$ -	$ 12,536.26		835.75%
Miscellaneous Revenue	$ -	$ -			$ -		#DIV/0!
Transfer from Leachate	$ -	$ 97,100.00	$ -	$ -	$ -		0.00%
Trs In G/F	$ 151,254.00	$ 268,000.00	$ 63,480.00	$ -	$ 63,480.00		23.69%
Capital Projects	$ -				$ -		#DIV/0!
Total Revenue	$ 453,269.82	$ 926,350.00	$ 570,697.77	$ 39,750.00	$ 610,274.50	65.88%	
Expenditures							
Education Travel &training	$ 25.00	$ 500.00	$ 119.56	$ -	$ 119.56		23.91%
Equipment	$ -	$ -	$ -		$ -		#DIV/0!
Personnel Expense	$ 105,658.57	$ 136,950.00	$ 111,688.45	$ 11,000.00	$ 122,688.45		89.59%
Supplies & Tools	$ 7,904.95	$ 7,750.00	$ 10,221.08	$ -	$ 10,221.08		131.88%
Gas & Oil	$ 44,790.94	$ 70,000.00	$ 61,117.59	$ 9,000.00	$ 70,117.59		100.17%
Contracted Services	$ 9,226.62	$ 10,000.00	$ 11,240.14	$ 500.00	$ 11,740.14		117.40%
Communications	$ 1,224.86	$ 1,300.00	$ 995.14	$ 100.00	$ 1,095.14		84.24%
Insurance	$ 20,764.75	$ 25,000.00	$ 23,200.75	$ -	$ 23,200.75		92.80%
Repairs & Maintenance	$ 89,755.56	$ 65,000.00	$ 91,249.11	$ 15,000.00	$ 106,249.11		163.46%
Building Rental	$ 22,110.00	$ 23,870.00	$ 19,891.70	$ 3,978.30	$ 23,870.00		100.00%
Capital Outlay	$ -			$ -	$ -		#DIV/0!
Uniforms	$ 300.00	$ 300.00	$ -	$ -	$ -		0.00%
Interest Exp & Debt Serv	$ 6,294.60	$ 42,259.00	$ 42,258.43	$ -	$ 42,258.43		100.00%
Rep & Main Contingency	$ -			$ -	$ -		#DIV/0!
Equipment Purchase	$ -	$ 541,100.00	$ 117,857.94	$ -	$ 117,857.94		21.78%
Depreciation	$ 105,891.82	$ 105,900.00	$ 88,250.00	$ 17,650.00	$ 105,900.00		100.00%
Debt Service Transfer	$ 41,365.97	$ 50,327.00	$ 50,300.32	$ -	$ 50,300.32		99.95%
Total Expense	$ 455,313.64	$ 1,079,756.00	$ 628,390.21	$ 57,228.30	$ 685,618.51	63.50%	
Change in Fund Equity	$ (2,043.82)	$ (153,406.00)	$ (57,692.44)	$ (17,478.30)	$ (75,344.01)		

	Honeywell Installment Purchase Agreement	Honeywell DDA Debt	2021 Cap Improvement Energy Refunding	2020 Cap Improvement DPW/Fire Refunding	2020 Loader Loan	2020 USDA Water Debt	2020 USDA Sewer Debt	2014 USDA WATER DEBT	2020A Refunded Water Debt	2020A Refunded Sewer Debt
2025-2026										
Interest							$ 3,738.00			
Interest				$ 11,947.40		$ 24,502.49		$ 6,991.26	$ 33,084.38	$ 88,440.63
Principal				$ 49,000.00		$ 78,000.00		$ 16,000.00		
Interest	$ 2,200.00	$ 2,312.50	$ 4,139.25		$ 1,448.75					
Principal	$ 25,000.00	$ 25,000.00	$ 132,000.00							
Principal							$ 13,000.00			
Interest							$ 3,738.00			
Principal				$ 63,000.00					$ 90,000.00	$ 235,000.00
Interest				$ 11,486.80		$ 24,063.74		$ 6,821.26	$ 33,084.38	$ 88,440.63
Principal					$ 11,000.00					
Interest	$ 1,650.00	$ 1,850.00	$ 3,578.25		$ 1,448.75					
Principal										
Interest										
	$28,850.00	$29,162.50	$139,717.50	$135,434.20	$13,897.50	$126,566.23	$20,476.00	$29,812.52	$156,168.76	$411,881.26
	10/1/2028	10/01/2029	10/1/2029	9/1/2035	4/1/2035	9/1/2060	2/1/2060	9/1/2054	6/30/2048	6/30/2048

2022 DDA Bond	Marina-Leachate Loan	Annual Principal Payments	Annual Interest Payments
			$ 3,738.00
			$ 164,966.16
	$ 13,355.96	$ 143,000.00	
$ 2,345.00	$ 3,843.40		$ 16,288.90
$ 35,000.00		$ 217,000.00	
		$ 13,000.00	
			$ 3,738.00
		$ 388,000.00	
			$ 163,896.81
		$ 11,000.00	
$ 1,876.00			$ 10,403.00
	$ 13,534.93	$ 13,534.93	
	$ 3,664.43		$ 3,664.43
$39,221.00	$34,398.72	$ 785,534.93	$ 366,695.30
			$ 1,152,230.23

10/1/2029

City of Munising
2025-2026 Estimated Borrowing Limits

City of Munising

General Obligation Limited Tax (GOLT) Bonds Outstanding

2020 Capital Improvement Refunding of DPW Bldg & FireHall Bond			
Balance	12/31/2024	$	1,330,000.00
2013 Energy Bonds Act 34			
Balance	12/31/2024	$	676,000.00
Less Enterprise Fund Portion		$	(466,440.00)
		$	209,560.00
Total Amount Outstanding at 12/31/24		**$**	**1,539,560.00**

Loans Outstanding but Unknown Statutory Authority

2013 DDA Energy Bonds			
Balance	12/31/2024	$	125,000.00
Less Enterprise Fund Portion		$	(86,250.00)
		$	38,750.00
Total Amount Outstanding at 12/31/24		**$**	**38,750.00**

Act 99-Installment Purchase Contracts (IPC) Loan Outstanding

2020 Caterpillar Loader			
Balance	12/31/2024	$	132,000.00
2013 Energy IPA			
Balance	12/31/2024	$	100,000.00
Less Enterprise Fund Portion		$	(69,000.00)
		$	31,000.00
Total Amount Outstanding at 12/31/24		**$**	**163,000.00**

Available Borrowing Against SEV & TV Limits

Current TV	**$**	**87,059,042.00**
IPC Limit(1.25% of TV)	$	1,088,238.03
Amount of IPC Loans Outstanding	$	(163,000.00)
Available IPC Borrowing	**$**	**925,238.03**
Current SEV	**$**	**117,747,500.00**
Statutory Limit of GOLT Borrowing (10.0% of SEV)	$	11,774,750.00
Amount of GOLT Bonds Outstanding	**$**	**(1,539,560.00)**
	$	10,235,190.00
Statuatory Limit of Act 34 Borrowing (5.0% of SEV)	$	5,887,375.00
Amount of Act 34 Bonds Outstanding @12/31/24	$	(209,560.00)
Available Act 34 Borrowing @12/31/24	$	5,677,815.00

ANNUAL INFORMATION STATEMENT

DEBT STATEMENT

(As of December 31, 2024)

DIRECT DEBT:					
Revenue Bonds					
	09/13/2014	RD Water	$ 658,000		
	09/15/2020	RD Water	4,356,000		
	12/22/2020	Water	2,860,000		
	12/22/2020	Sewer	7,650,000		
	02/09/2021	RD Sewer Jr Lein	611,000	16,135,000	
	09/11/2013	DDA	125,000		
	10/06/2022	DDA	175,000	300,000	
General Obligation Bonds					
	07/08/2021	Capital Improvements, 2014, LT	676,000		
	10/15/2020	Capital Improvements, 2015, LT	756,000		
	10/15/2020	Capital Improvements, 2015, LT	574,000	2,006,000	
TOTAL DIRECT DEBT				$ 18,441,000	
Less:	Revenue Bonds			16,135,000	
NET DIRECT DEBT				$ 2,306,000	

OVERLAPPING DEBT:		Overlapping Debt	Overlapping Debt
34.65%	Munising	$ 6,600,000	$ 2,286,900
16.45%	Alger County @ Large	1,151,000	189,340
2.12%	Marquette Alger I/S/D	-	-
TOTAL OVERLAPPING DEBT			$ 2,476,240
NET DIRECT AND OVERLAPPING DEBT			$ 4,782,240

DEBT RATIOS:	
Per Capita 2024 State Equalized Valuation	$ 37,717.10
Per Capita 2024 True Cash Value	$ 75,434.21
Per Capita Net Direct Debt	$ 804.89
Per Capita Combined Net Direct and Overlapping Debt	$ 1,669.19
Percent Net Direct Debt of 2024 State Equalized Valuation	2.13%
Percent Net Direct and Overlapping Debt of 2024 State Equalized Valuation	4.43%
Percent of Net Direct Debt of 2024 True Cash Value	1.07%
Percent of Net Direct and Overlapping Debt of 2024 True Cash Value	2.21%

Source: Municipal Advisory Council of Michigan

2025-2026 Proposed
Sewer Rates
4.8% Fixed   4.8% Consumption

Annual Expenditures		
O & M	$ 1,587,313.00	does not include unfunded depreciation ($535,500) includes annual required reserve(2,124)
Req'd 10%	$ 158,731.30	
Energy Debt	$ 81,479.30	
Existing Debt	$ 432,358.00	principal & interest
Total Annual Expenditures	$ 2,259,881.60	
Less Amount Provided by St Levy	$ -	
Less Amount Provided by RRI	$ (100,000.00)	
Less Amount Provided by DDA	$ (70,000.00)	
Less Amount Provided by Leachate	$ (321,000.00)	
	$ 1,768,881.60	
Fixed Charges Per Month	**$ 14.24**	

Meter Size	# of Meters	Meter Equivalent	Cost per Meter	Fixed Income Generated Per Meter Per Month
5/8"	1159	1.00	$ 14.24	$ 16,504.16
5/8" Out of City	8	1.50	$ 21.36	$ 170.88
3/4"	0	1.40	$ 19.94	$ -
1"	24	2.80	$ 39.87	$ 956.93
1.5"	13	4.80	$ 68.35	$ 888.58
2.0"	11	6.80	$ 96.83	$ 1,065.15
2.0" Out of City	0	10.20	$ 145.25	$ -
3.0"	3	22.00	$ 313.28	$ 939.84
4.0"	1	50.00	$ 712.00	$ 712.00
6.0"	0	100.00	$ 1,424.00	$ -
8.0" Out of City	1	270.00	$ 5,767.20	$ 5,767.20
10.0"	0	280.00	$ 3,987.20	$ -
Total	1220			$ 27,004.74

Monthly Expenditures	$ 147,406.80	
Less Fixed Income	$ (27,004.74)	
Amount to be recovered from Consumption Charges	$ 120,402.06	
Consumption Charge per Gallon	**$ 0.01881**	.01923/gl proposed consumption

2025-2026 Proposed
Water Rates
4.8% Fixed 4.8% Consumption

Annual Expenditures			
O & M	$	879,203.00	does not include unfunded depreciation ($346,100)includes required reserve(21,180)
Req'd 10%	$	87,920.30	
Energy Debt	$	55,645.00	
Existing Debt	$	312,548.00	
Total Annual Expenditures	$	1,335,316.30	
Add City Sh H58 Water			
Trs from DDA	$	(30,000.00)	
Less Trs from Street Levy	$	-	
	$	1,305,316.30	
Fixed Charges Per Month	**$**	**24.65**	

Meter Size	# of Meters	Meter Equivalent	Cost per Meter	Fixed Income Generated Per Meter Per Month
5/8"	1196	1.00	$ 24.65	$ 29,481.40
5/8" Out of City	8	1.50	$ 36.98	$ 295.80
3/4"	0	1.40	$ 34.51	$ -
1.0"	24	2.80	$ 69.02	$ 1,656.48
1.5"	0	4.80	$ 118.32	$ -
2.0"	11	6.80	$ 167.62	$ 1,843.82
2.0" Out of City	0	10.20	$ 251.43	$ -
3.0"	3	22.00	$ 542.30	$ 1,626.90
4.0"	1	50.00	$ 1,232.50	$ 1,232.50
6.0"	0	100.00	$ 2,465.00	$ -
8.0" Out of City	1	270.00	$ 6,655.50	$ 6,655.50
10.0"	0	280.00	$ 6,902.00	$ -
Total	1244			$ 42,792.40

Monthly Expenditures	$	108,776.36	
Less Fixed Income	$	(42,792.40)	
Amount to be recovered from Consumption Charges	$	65,983.96	
Consumption Charge per Gallon	**$**	**0.01700**	(.009253/gl proposed consumption)

2025-2026
Water Sewer Rate
4.8% CPI

	No. of Customers	Current		4.8% CPI	
5/8" 3000 gls	1196 Water 1159 Sewer				
Water Fixed		$	23.52	$	24.65
Water Consumption		$	26.49	$	27.76
Total		$	50.01	$	52.41
					4.8000%
Sewer Fixed		$	13.59	$	14.24
Sewer Consumption		$	55.05	$	57.69
Total		$	68.64	$	71.93
					4.8000%
5/8" 3000 gls Out of City	8 Water				
Water Fixed	8 Sewer	$	35.28	$	36.97
Water Consumption		$	39.74	$	41.64
Total		$	75.02	$	78.62
					4.8000%
Sewer Fixed		$	20.39	$	21.36
Sewer Consumption		$	82.58	$	86.54
Total		$	102.96	$	107.90
					4.8000%
1" 3000 gls	24 Water				
Water Fixed	24 Sewer	$	65.86	$	69.02
Water Consumption		$	26.49	$	27.76
Total		$	92.35	$	96.78
					4.8000%
Sewer Fixed		$	38.05	$	39.88
Sewer Consumption		$	55.05	$	57.69
Total		$	93.10	$	97.57
					4.8000%
2" 20,000 gls	11 Water				
Water Fixed	11 Sewer	$	159.94	$	167.62
Water Consumption		$	176.60	$	185.08
Total		$	336.54	$	352.69
					4.8000%
Sewer Fixed		$	92.41	$	96.85
Sewer Consumption		$	367.00	$	384.62
Total		$	459.41	$	481.46
					4.8000%
2" 20,000 gls Out of City	0 water				
Water Fixed	1 Sewer	$	239.91	$	251.43
Water Consumption		$	264.90	$	277.62
Total		$	504.81	$	529.04
					4.8000%
Sewer Fixed		$	138.62	$	145.27
Sewer Consumption		$	550.50	$	576.92
Total		$	689.12	$	722.19
					4.8000%
3" 35,000 gls	3 Water				
Water Fixed	3 Sewer	$	517.44	$	542.28
Water Consumption		$	309.05	$	323.88
Total		$	826.49	$	866.16
					4.8000%
Sewer Fixed		$	298.98	$	313.33
Sewer Consumption		$	642.25	$	673.08
Total		$	941.23	$	986.41
					4.8000%
4" 50,000 gls	1 Water				
Water Fixed	0 Sewer	$	1,176.00	$	1,232.45
Water Consumption		$	441.50	$	462.69
Total		$	1,617.50	$	1,695.14
					4.8000%
Sewer Fixed		$	679.50	$	712.12
Sewer Consumption		$	917.50	$	961.54
Total		$	1,597.00	$	1,673.66
					4.8000%
8" 1,650,000 gls	1 Water				
Out of City	1 Sewer				
Water Fixed		$	6,350.40	$	6,655.22
Water Consumption		$	21,854.25	$	22,903.25
Total		$	28,204.65	$	29,558.47
					4.8000%
Sewer Fixed		$	5,503.95	$	5,768.14
Sewer Consumption		$	45,416.25	$	47,596.23
Total		$	50,920.20	$	53,364.37
					4.8000%

Fund: 101 GENERAL FUND

Calculations as of 06/30/2025

GL NUMBER	DESCRIPTION	2023-24 ACTIVITY	2024-25 AMENDED BUDGET	2024-25 ACTIVITY THRU 06/30/25	2025-26 APPROVED BUDGET
ESTIMATED REVENUES					
Function: Unclassified					
Dept 000 - REVENUES					
TAXES					
Revenue					
101-000-403.000	Current Real Property Ta	1,096,263.21	1,150,800.00	1,048,610.85	1,185,324.00
101-000-404.000	Current Personal Prop Ta	83,402.00	88,200.00	80,429.92	90,846.00
101-000-406.000	Prior Year Tax Refund	(434.56)	(500.00)	(207.67)	(500.00)
101-000-423.000	Payment In Lieu of Tax	27,083.16	22,058.00	24,024.49	32,000.00
101-000-425.000	Trailer Taxes	187.00	175.00	117.00	190.00
101-000-445.000	Property Tax Admin Fee	39,029.28	37,000.00	42,264.62	40,000.00
101-000-447.000	Penalties & Interest on	4,674.07	4,000.00	10,722.11	5,000.00
TOTAL REVENUE		1,250,204.16	1,301,733.00	1,205,961.32	1,352,860.00
TAXES		1,250,204.16	1,301,733.00	1,205,961.32	1,352,860.00
UNK_REV					
Revenue					
101-000-439.000	Recreational Marijuana T	177,259.05	100,000.00	116,457.32	100,000.00
101-000-630.000	Student Resource Officer	67,148.00	67,148.00	67,148.01	67,148.00
TOTAL REVENUE		244,407.05	167,148.00	183,605.33	167,148.00
UNK_REV		244,407.05	167,148.00	183,605.33	167,148.00
LICENSES AND PERMITS					
Revenue					
101-000-457.000	Cemetery Permits/Sale of	22,125.00	20,000.00	24,750.00	20,000.00
101-000-466.000	Television Franchise Fee	24,779.66	32,000.00	16,576.39	32,000.00
101-000-481.000	Non-business Licenses &	15,200.00	13,000.00	12,650.00	13,000.00
TOTAL REVENUE		62,104.66	65,000.00	53,976.39	65,000.00
LICENSES AND PERMITS		62,104.66	65,000.00	53,976.39	65,000.00
FEDERAL GRANTS					
Other Sources Of Funds					
101-000-505.000	Metro Act		12,000.00		
TOTAL OTHER SOURCES OF FUNDS			12,000.00		
Revenue					
101-000-528.000	Other Federal Grants	11,880.00	50,000.00	92,922.27	
TOTAL REVENUE		11,880.00	50,000.00	92,922.27	
FEDERAL GRANTS		11,880.00	62,000.00	92,922.27	
STATE GRANTS					
Other Sources Of Funds					
101-000-577.000	State Grants			40,000.00	
TOTAL OTHER SOURCES OF FUNDS				40,000.00	
Revenue					
101-000-570.000	EVIP Funding	72,644.00	78,250.00	49,824.00	74,500.00
101-000-571.000	CVTRS_PS	1,397.00	1,460.00		235.00
101-000-572.000	CVTRS-CLFRF	348.00		2.00	
101-000-573.000	LCSA Appropriation	281,729.59	250,000.00	263,142.08	250,000.00
101-000-575.000	SOM Shared Sales Tax	215,774.00	216,750.00	141,999.00	211,500.00
101-000-576.000	SOM Shared Liquor Licens	7,821.00	5,500.00	6,693.50	5,500.00
101-000-578.000	POLICE CPE	2,000.00		4,000.00	2,000.00
TOTAL REVENUE		581,713.59	551,960.00	465,660.58	543,735.00
STATE GRANTS		581,713.59	551,960.00	505,660.58	543,735.00
CHARGES FOR SERVICES					
Revenue					
101-000-627.000	Photocopy Revenue	108.75	75.00	66.25	75.00
101-000-635.000	Solid Waste Disposal Tag	16,605.00			
101-000-651.000	Tourist Park Camp Fees	603,828.88	525,000.00	593,209.00	600,000.00
101-000-652.000	Tourist Park Capital Sur	49,164.00	50,000.00	54,150.00	50,000.00
101-000-653.000	Tourist Park Showers	932.00	800.00	892.00	1,000.00
101-000-654.000	Tourist Park Dumping	932.00	800.00	892.00	1,000.00
101-000-669.000	Ice Arena Equipment Rent		100.00	94.00	100.00
101-000-669.001	Ice Arena Event Rental	1,600.00	500.00	1,200.00	500.00
101-000-669.002	Ice Arena Hockey Rental	30,900.00	31,000.00	30,900.00	31,000.00
101-000-669.003	Ice Arena Ice Rental	8,516.75	5,000.00	8,262.50	5,000.00
101-000-669.004	Ice Arena Sign Rental	7,800.00	3,600.00	3,000.00	3,600.00
101-000-669.005	Ice Arena Skate Fees	5,000.00	5,000.00	5,000.00	5,000.00
TOTAL REVENUE		725,387.38	621,875.00	697,665.75	697,275.00

Fund: 101 GENERAL FUND

Calculations as of 06/30/2025

GL NUMBER	DESCRIPTION	2023-24 ACTIVITY	2024-25 AMENDED BUDGET	2024-25 ACTIVITY THRU 06/30/25	2025-26 APPROVED BUDGET
ESTIMATED REVENUES					
Function: Unclassified					
Dept 000 - REVENUES					
CHARGES FOR SERVICES					
CHARGES FOR SERVICES		725,387.38	621,875.00	697,665.75	697,275.00
FINES AND FORFEITS					
Revenue					
101-000-657.000	Ordinance Fines & Costs	3,366.10	500.00	2,225.19	1,500.00
101-000-658.000	District Court Fines		2,500.00		500.00
TOTAL REVENUE		3,366.10	3,000.00	2,225.19	2,000.00
FINES AND FORFEITS		3,366.10	3,000.00	2,225.19	2,000.00
INTEREST AND RENTS					
Revenue					
101-000-664.000	Earned Interest	49,742.47	20,000.00	44,976.95	30,000.00
101-000-672.000	Industrial Park Leases	11,068.31	11,000.00	13,628.01	11,000.00
TOTAL REVENUE		60,810.78	31,000.00	58,604.96	41,000.00
INTEREST AND RENTS		60,810.78	31,000.00	58,604.96	41,000.00
OTHER REVENUE					
Revenue					
101-000-675.000	Contributions Tribal	50,000.00	50,000.00	55,000.00	50,000.00
101-000-677.002	Donations	1,000.00			
101-000-694.000	Miscellaneous Revenues	15,957.63	13,000.00	10,763.70	8,500.00
TOTAL REVENUE		66,957.63	63,000.00	65,763.70	58,500.00
OTHER REVENUE		66,957.63	63,000.00	65,763.70	58,500.00
TRANSFERS IN					
Transfers-In					
101-000-699.494	Trs In DDA	22,744.92	22,745.00	18,954.10	22,745.00
101-000-699.590	Transfer from Sewer Fund	15,000.00	15,000.00	12,500.00	15,000.00
101-000-699.591	Transfer In Water Fund	15,000.00	15,000.00	12,500.00	15,000.00
TOTAL TRANSFERS-IN		52,744.92	52,745.00	43,954.10	52,745.00
TRANSFERS IN		52,744.92	52,745.00	43,954.10	52,745.00
Totals for dept 000 - REVENUES		3,059,576.27	2,919,461.00	2,910,339.59	2,980,263.00
Total - Function Unclassified		3,059,576.27	2,919,461.00	2,910,339.59	2,980,263.00
TOTAL ESTIMATED REVENUES		3,059,576.27	2,919,461.00	2,910,339.59	2,980,263.00

Calculations as of 06/30/2025

GL NUMBER	DESCRIPTION	2023-24 ACTIVITY	2024-25 AMENDED BUDGET	2024-25 ACTIVITY THRU 06/30/25	2025-26 APPROVED BUDGET
APPROPRIATIONS					
Function: GENERAL GOVERNMENT					
Dept 101 - GOVERNING BODY					
UNK_EXP					
Expenditure					
101-101-702.000	Salaries	2,760.00	2,800.00	2,485.00	3,052.00
101-101-714.000	Fringes	211.15	255.00	190.09	278.00
101-101-726.000	Supplies	27.14	100.00	121.11	100.00
101-101-801.000	Professional Services	701.05	1,000.00	712.66	1,000.00
101-101-900.000	Printing & Publishing	1,674.09	2,000.00		2,000.00
101-101-942.000	Building Rental	22,228.08	10,850.00	9,041.70	14,210.00
101-101-956.000	Miscellaneous		300.00		300.00
101-101-960.000	Education Travel & Train	50.00	500.00		500.00
TOTAL EXPENDITURE		27,651.51	17,805.00	12,550.56	21,440.00
UNK_EXP		27,651.51	17,805.00	12,550.56	21,440.00
Totals for dept 101 - GOVERNING BODY		27,651.51	17,805.00	12,550.56	21,440.00
Dept 102 - PLANNING COMMISSION					
UNK_EXP					
Expenditure					
101-102-702.000	Salaries				5,160.00
101-102-714.000	Fringes				1,560.00
101-102-801.000	Professional Services	652.50	2,000.00		2,000.00
101-102-830.000	Dues & Publications	500.55	1,000.00	82.50	1,000.00
101-102-900.000	Printing & Publishing	990.46	3,000.00		3,000.00
101-102-960.000	Education Travel & Train		1,000.00		1,000.00
TOTAL EXPENDITURE		2,143.51	7,000.00	82.50	13,720.00
UNK_EXP		2,143.51	7,000.00	82.50	13,720.00
Totals for dept 102 - PLANNING COMMISSIO		2,143.51	7,000.00	82.50	13,720.00
Dept 172 - CITY MANAGER					
UNK_EXP					
Capital Outlay					
101-172-977.000	Equipment Purchase				10,000.00
TOTAL CAPITAL OUTLAY					10,000.00
Expenditure					
101-172-702.000	Salaries	100,027.20	103,100.00	95,097.60	110,000.00
101-172-708.000	Part Time Wages	15,275.61	16,236.00	14,524.51	16,500.00
101-172-714.000	Fringes	26,387.89	18,080.00	17,704.82	25,000.00
101-172-716.000	Medical Insurance	20,063.46	23,200.00	23,965.36	28,250.00
101-172-717.000	Life Insurance	420.88	620.00	423.87	620.00
101-172-718.000	MERS		2,100.00	1,510.22	2,100.00
101-172-726.000	Supplies	112.99	400.00		400.00
101-172-727.000	Postage		500.00	12.27	500.00
101-172-801.000	Professional Services	1,107.15	21,250.00	10,881.43	1,200.00
101-172-830.000	Dues & Publications	1,304.00	1,500.00	683.00	1,500.00
101-172-850.000	Communications	2,279.67	2,500.00	1,922.06	2,500.00
101-172-942.000	Building Rental	22,228.08	10,850.00	9,041.70	14,210.00
101-172-956.000	Miscellaneous		200.00	1,050.00	1,500.00
101-172-960.000	Education Travel & Train	2,064.00	2,500.00	1,924.00	2,500.00
TOTAL EXPENDITURE		191,270.93	203,036.00	178,740.84	206,780.00
UNK_EXP		191,270.93	203,036.00	178,740.84	216,780.00
Totals for dept 172 - CITY MANAGER		191,270.93	203,036.00	178,740.84	216,780.00
Dept 191 - ELECTIONS					
UNK_EXP					
Expenditure					
101-191-702.000	Salaries	2,643.90	5,500.00	2,785.00	2,500.00
101-191-714.000	Fringes	60.20	1,000.00	213.06	500.00
101-191-726.000	Supplies	2,567.84	3,500.00	2,940.45	1,750.00
101-191-727.000	Postage	2,830.23	2,000.00	112.00	1,000.00
101-191-900.000	Printing & Publishing	1,825.92	2,000.00	451.50	1,000.00
TOTAL EXPENDITURE		9,928.09	14,000.00	6,502.01	6,750.00
UNK_EXP		9,928.09	14,000.00	6,502.01	6,750.00
Totals for dept 191 - ELECTIONS		9,928.09	14,000.00	6,502.01	6,750.00

Dept 209 - ASSESSOR

GL NUMBER	DESCRIPTION	2023-24 ACTIVITY	2024-25 AMENDED BUDGET	2024-25 ACTIVITY THRU 06/30/25	2025-26 APPROVED BUDGET
APPROPRIATIONS					
Function: GENERAL GOVERNMENT					
Dept 209 - ASSESSOR					
UNK_EXP					
Expenditure					
101-209-702.000	Salaries	12,000.00	2,000.00	2,000.00	
101-209-714.000	Fringes	918.00	1,000.00	153.00	
101-209-726.000	Supplies		1,000.00		100.00
101-209-727.000	Postage	693.38	1,500.00	725.90	1,500.00
101-209-801.000	Professional Services	6,206.72	18,200.00	22,121.40	18,700.00
101-209-900.000	Printing & Publishing	575.00	1,500.00	970.23	1,500.00
101-209-942.000	Building Rental	6,669.00	3,255.00	2,712.50	4,263.00
101-209-960.000	Education Travel & Train		500.00		500.00
TOTAL EXPENDITURE		27,062.10	28,955.00	28,683.03	26,563.00
UNK_EXP		27,062.10	28,955.00	28,683.03	26,563.00
Totals for dept 209 - ASSESSOR		27,062.10	28,955.00	28,683.03	26,563.00
Dept 210 - ATTORNEY					
UNK_EXP					
Expenditure					
101-210-801.000	Attorney - City	38,314.47	40,000.00	37,245.00	40,000.00
101-210-801.001	Attorney - Labor	97.50	4,000.00	1,437.50	4,000.00
101-210-910.000	Insurance	2,800.00	2,800.00	2,800.00	2,800.00
101-210-956.000	Miscellaneous		2,500.00		2,500.00
101-210-960.000	Education Travel & Train		500.00		500.00
TOTAL EXPENDITURE		41,211.97	49,800.00	41,482.50	49,800.00
UNK_EXP		41,211.97	49,800.00	41,482.50	49,800.00
Totals for dept 210 - ATTORNEY		41,211.97	49,800.00	41,482.50	49,800.00
Dept 215 - CLERK					
UNK_EXP					
Expenditure					
101-215-702.000	Salaries	88,028.18	90,192.00	83,911.03	93,500.00
101-215-714.000	Fringes	51,664.69	7,345.00	6,377.62	8,010.00
101-215-716.000	Medical Insurance	22,640.78	30,000.00	25,107.52	33,900.00
101-215-717.000	Life Insurance	1,748.76	2,000.00	621.99	2,000.00
101-215-718.000	MERS		22,250.00	16,671.69	14,600.00
101-215-726.000	Supplies	3,754.42	7,000.00	7,866.39	7,000.00
101-215-727.000	Postage	201.31	1,800.00	68.07	1,500.00
101-215-728.000	Photocopy Expense	2,056.88	2,100.00	1,809.45	2,000.00
101-215-801.000	Professional Services	3,630.11	4,700.00	3,375.02	4,700.00
101-215-830.000	Dues & Publications	2,451.00	2,750.00	2,577.00	2,750.00
101-215-850.000	Communications	1,372.95	1,500.00	1,289.76	1,500.00
101-215-900.000	Printing & Publishing	1,494.05	4,000.00	112.50	4,000.00
101-215-942.000	Building Rental	11,114.04	5,425.00	4,520.90	7,105.00
101-215-960.000	Education Travel & Train	270.52	500.00	100.00	2,500.00
TOTAL EXPENDITURE		190,427.69	181,562.00	154,408.94	185,065.00
UNK_EXP		190,427.69	181,562.00	154,408.94	185,065.00
Totals for dept 215 - CLERK		190,427.69	181,562.00	154,408.94	185,065.00
Dept 247 - REVIEW, BOARD OF					
UNK_EXP					
Expenditure					
101-247-702.000	Salaries	423.50	800.00	549.75	800.00
101-247-830.000	Dues & Publications	181.50			100.00
101-247-900.000	Printing & Publishing	363.00	400.00	202.50	400.00
101-247-960.000	Education Travel & Train	713.88	1,000.00	796.35	1,000.00
TOTAL EXPENDITURE		1,681.88	2,200.00	1,548.60	2,300.00
UNK_EXP		1,681.88	2,200.00	1,548.60	2,300.00
Totals for dept 247 - REVIEW, BOARD OF		1,681.88	2,200.00	1,548.60	2,300.00
Dept 253 - TREASURER					
UNK_EXP					
Expenditure					
101-253-702.000	Salaries	67,954.20	71,250.00	67,046.70	82,400.00
101-253-714.000	Fringes	14,851.87	11,865.00	10,940.88	12,950.00
101-253-716.000	Medical Insurance	19,030.82	28,700.00	24,898.45	32,431.00
101-253-717.000	Life Insurance	456.64	550.00	491.05	622.00

GL NUMBER	DESCRIPTION	2023-24 ACTIVITY	2024-25 AMENDED BUDGET	2024-25 ACTIVITY THRU 06/30/25	2025-26 APPROVED BUDGET
APPROPRIATIONS					
Function: GENERAL GOVERNMENT					
Dept 253 - TREASURER					
UNK_EXP					
Expenditure					
101-253-718.000	MERS		16,500.00	11,917.30	14,500.00
101-253-726.000	Supplies	656.99	750.00	338.06	300.00
101-253-727.000	Postage	1,314.15	2,700.00	1,428.10	2,700.00
101-253-801.000	Professional Services	3,580.64	5,000.00	3,376.90	5,000.00
101-253-830.000	Dues & Publications	451.47	475.00	258.00	475.00
101-253-850.000	Communications	232.71	250.00	257.40	250.00
101-253-900.000	Printing & Publishing	1,350.00	4,000.00	1,360.00	4,000.00
101-253-942.000	Building Rental	11,114.04	5,425.00	4,520.90	7,105.00
101-253-960.000	Education Travel & Train	1,862.40	2,500.00	2,273.00	2,500.00
TOTAL EXPENDITURE		122,855.93	149,965.00	129,106.74	165,233.00
UNK_EXP		122,855.93	149,965.00	129,106.74	165,233.00
Totals for dept 253 - TREASURER		122,855.93	149,965.00	129,106.74	165,233.00
Dept 276 - CEMETERY					
UNK_EXP					
Capital Outlay					
101-276-970.000	Capital Outlay	13,250.00	41,750.00	39,750.00	
101-276-977.000	Equipment Purchase	1,919.93		386.99	
TOTAL CAPITAL OUTLAY		15,169.93	41,750.00	40,136.99	
Expenditure					
101-276-702.000	Salaries	53,723.12	50,000.00	37,105.27	56,000.00
101-276-706.000	Overtime	834.74	1,000.00	(27.06)	1,000.00
101-276-714.000	Fringes	35,214.69	34,600.00	27,602.17	50,000.00
101-276-726.000	Supplies	3,934.95	1,500.00	2,861.27	1,500.00
101-276-776.000	Tools	892.90	500.00	402.97	500.00
101-276-801.000	Professional Services	2,473.76	1,800.00	875.00	2,000.00
101-276-850.000	Communications	1,848.06	650.00	(216.44)	650.00
101-276-910.000	Insurance	574.03	700.00	641.38	770.00
101-276-920.000	Utilities	3,538.67	4,000.00	2,171.19	4,000.00
101-276-930.000	Repairs & Maintenance	2,900.30	2,200.00	3,694.82	2,200.00
101-276-943.000	Equipment Rental	36,234.81	30,000.00	22,980.84	35,000.00
TOTAL EXPENDITURE		142,170.03	126,950.00	98,091.41	153,620.00
UNK_EXP		157,339.96	168,700.00	138,228.40	153,620.00
Totals for dept 276 - CEMETERY		157,339.96	168,700.00	138,228.40	153,620.00
Total - Function GENERAL GOVERNMENT		771,573.57	823,023.00	691,334.12	841,271.00
Function: PUBLIC SAFETY					
Dept 301 - POLICE					
UNK_EXP					
Capital Outlay					
101-301-977.000	Equipment Purchase	10,757.58	7,600.00	13,390.13	
TOTAL CAPITAL OUTLAY		10,757.58	7,600.00	13,390.13	
Expenditure					
101-301-702.000	Salaries	297,276.86	300,000.00	300,142.82	434,000.00
101-301-706.000	Overtime	16,898.85	12,000.00	16,482.13	15,000.00
101-301-714.000	Fringes	131,832.31	41,810.00	35,975.80	55,000.00
101-301-716.000	Medical Insurance	107,909.35	141,000.00	115,401.52	224,330.00
101-301-717.000	Life Insurance	3,255.35	3,300.00	2,506.00	4,000.00
101-301-718.000	MERS		198,000.00	148,339.08	193,000.00
101-301-726.000	Supplies	3,174.08	3,000.00	1,215.82	3,000.00
101-301-727.000	Postage		100.00	56.95	300.00
101-301-744.000	Uniforms	4,592.09	5,000.00	4,191.41	5,000.00
101-301-801.000	Professional Services	4,713.10	4,000.00	3,037.71	4,000.00
101-301-830.000	Dues & Publications		300.00		300.00
101-301-850.000	Communications	6,251.75	6,000.00	5,623.63	7,000.00
101-301-851.000	Police LEIN	660.00	675.00	429.00	675.00
101-301-900.000	Printing & Publishing		500.00		500.00
101-301-910.000	Insurance	8,304.38	9,600.00	9,278.60	11,070.00
101-301-930.000	Repairs & Maintenance		250.00	95.76	250.00
101-301-942.000	Building Rental	20,540.04	8,680.00	7,233.40	19,368.00
101-301-943.000	Equipment Rental	10,036.16	20,000.00	15,096.44	20,000.00
101-301-960.000	Education Travel & Train	2,602.43	1,000.00	17,300.77	1,000.00
TOTAL EXPENDITURE		618,046.75	755,215.00	682,406.84	997,793.00

GL NUMBER	DESCRIPTION	2023-24 ACTIVITY	2024-25 AMENDED BUDGET	2024-25 ACTIVITY THRU 06/30/25	2025-26 APPROVED BUDGET
APPROPRIATIONS					
Function: PUBLIC SAFETY					
Dept 301 - POLICE					
UNK_EXP					
UNK_EXP		628,804.33	762,815.00	695,796.97	997,793.00
Totals for dept 301 - POLICE		628,804.33	762,815.00	695,796.97	997,793.00
Dept 336 - FIRE DEPARTMENT					
UNK_EXP					
Capital Outlay					
101-336-977.000	Equipment Purchase	901.47	11,200.00	61,266.57	7,500.00
TOTAL CAPITAL OUTLAY		901.47	11,200.00	61,266.57	7,500.00
Expenditure					
101-336-702.000	Salaries	33,606.90	45,000.00	43,140.00	45,000.00
101-336-714.000	Fringes	2,570.82	3,400.00	3,300.21	3,400.00
101-336-726.000	Supplies	3,208.70	4,000.00	3,016.21	4,000.00
101-336-801.000	Professional Services	7,596.39	9,500.00	6,443.50	9,500.00
101-336-830.000	Dues & Publications	240.00	500.00	100.00	500.00
101-336-850.000	Communications	1,257.37	3,200.00	2,963.52	3,200.00
101-336-910.000	Insurance	1,951.72	2,300.00	2,180.68	2,610.00
101-336-930.000	Repairs & Maintenance	2,781.20	7,500.00	7,128.21	7,500.00
101-336-942.000	Building Rental	20,540.04	8,680.00	7,233.40	11,368.00
101-336-960.000	Education Travel & Train	308.80	2,000.00	1,944.56	2,000.00
101-336-969.000	Contributions	3,000.00	3,000.00	3,000.00	3,000.00
TOTAL EXPENDITURE		77,061.94	89,080.00	80,450.29	92,078.00
UNK_EXP		77,963.41	100,280.00	141,716.86	99,578.00
Totals for dept 336 - FIRE DEPARTMENT		77,963.41	100,280.00	141,716.86	99,578.00
Total - Function PUBLIC SAFETY		706,767.74	863,095.00	837,513.83	1,097,371.00
Function: PUBLIC WORKS					
Dept 441 - DEPARTMENT OF PUBLIC WORKS					
UNK_EXP					
Capital Outlay					
101-441-970.000	Capital Outlay		14,850.00	14,802.50	
TOTAL CAPITAL OUTLAY			14,850.00	14,802.50	
Expenditure					
101-441-702.000	Salaries	169,748.42	174,100.00	93,454.12	150,000.00
101-441-706.000	Overtime	5,818.11	6,000.00	5,719.44	7,000.00
101-441-711.000	Certification Merits	200.00	1,100.00	200.00	1,100.00
101-441-714.000	Fringes	111,145.78	193,230.00	72,931.12	140,000.00
101-441-718.000	MERS		95,500.00	71,613.00	121,250.00
101-441-726.000	Supplies	4,444.47	3,200.00	4,634.27	3,200.00
101-441-744.000	Uniforms	1,608.07	2,000.00	1,500.00	2,000.00
101-441-745.000	Safety				500.00
101-441-776.000	Tools	2,797.09	1,250.00	1,902.38	1,250.00
101-441-801.000	Professional Services	1,558.71	3,000.00	853.11	3,000.00
101-441-850.000	Communications	1,688.16	2,000.00	2,045.42	2,000.00
101-441-920.000	Utilities	33,756.25	50,000.00	32,733.07	40,000.00
101-441-930.000	Repairs & Maintenance	4,919.56	5,000.00	77.74	5,000.00
101-441-942.000	Building Rental	11,114.04	22,425.00	18,687.50	87,105.00
101-441-943.000	Equipment Rental	46,290.38	70,000.00	74,295.93	85,000.00
101-441-956.000	Miscellaneous	929.36	1,000.00	975.48	1,000.00
101-441-960.000	Education Travel & Train	3,550.00	4,500.00	3,993.37	4,500.00
TOTAL EXPENDITURE		399,568.40	634,305.00	385,615.95	653,905.00
UNK_EXP		399,568.40	649,155.00	400,418.45	653,905.00
Totals for dept 441 - DEPARTMENT OF PUBL		399,568.40	649,155.00	400,418.45	653,905.00
Dept 526 - SANITARY LAND FILL					
UNK_EXP					
Capital Outlay					
101-526-981.000	Projects		10,000.00		10,000.00
TOTAL CAPITAL OUTLAY			10,000.00		10,000.00
Expenditure					
101-526-910.000	Insurance		2,000.00		2,000.00
TOTAL EXPENDITURE			2,000.00		2,000.00
UNK_EXP			12,000.00		12,000.00

GL NUMBER	DESCRIPTION	2023-24 ACTIVITY	2024-25 AMENDED BUDGET	2024-25 ACTIVITY THRU 06/30/25	2025-26 APPROVED BUDGET
APPROPRIATIONS					
Function: PUBLIC WORKS					
Dept 526 - SANITARY LAND FILL					
Totals for dept 526 - SANITARY LAND FILL			12,000.00		12,000.00
Dept 528 - REFUSE COLLECTION					
UNK_EXP					
Expenditure					
101-528-801.000	Professional Services	30,421.83	2,520.00	2,224.79	2,600.00
101-528-801.001	Contracted Services	50,490.00			
101-528-964.000	REFUNDS AND REBATES	1,247.50			
TOTAL EXPENDITURE		82,159.33	2,520.00	2,224.79	2,600.00
UNK_EXP		82,159.33	2,520.00	2,224.79	2,600.00
Totals for dept 528 - REFUSE COLLECTION		82,159.33	2,520.00	2,224.79	2,600.00
Total - Function PUBLIC WORKS		481,727.73	663,675.00	402,643.24	668,505.00
Function: COMMUNITY AND ECONOMIC DEVELOPMENT					
Dept 691 - PARKS & RECREATION					
UNK_EXP					
Expenditure					
101-691-702.000	Salaries	24,076.42	26,900.00	16,913.62	30,128.00
101-691-706.000	Overtime	132.73	1,500.00	132.34	1,500.00
101-691-714.000	Fringes	14,486.65	25,990.00	14,082.79	30,000.00
101-691-718.000	MERS		3,800.00	2,826.00	3,300.00
101-691-726.000	Supplies	2,679.09	2,000.00	1,819.09	2,000.00
101-691-776.000	Tools	139.00			
101-691-801.000	Professional Services	2,787.50	8,200.00	2,555.20	8,000.00
101-691-920.000	Utilities	9,361.83	10,000.00	7,424.76	10,000.00
101-691-930.000	Repairs & Maintenance	1,846.54	1,750.00	1,730.02	2,000.00
101-691-943.000	Equipment Rental	18,778.71	27,000.00	19,199.60	27,000.00
10[illegible]91-956.000	Miscellaneous		5,000.00		5,000.00
TOTAL EXPENDITURE		74,288.47	112,140.00	66,683.42	118,928.00
UNK_EXP		74,288.47	112,140.00	66,683.42	118,928.00
Totals for dept 691 - PARKS & RECREATION		74,288.47	112,140.00	66,683.42	118,928.00
Dept 722 - ZONING BOARD OF APPEALS					
UNK_EXP					
Expenditure					
101-722-702.000	Salaries				372.00
101-722-900.000	Printing & Publishing		2,000.00		2,000.00
TOTAL EXPENDITURE			2,000.00		2,372.00
UNK_EXP			2,000.00		2,372.00
Totals for dept 722 - ZONING BOARD OF AP			2,000.00		2,372.00
Total - Function COMMUNITY AND ECONOMIC DE		74,288.47	114,140.00	66,683.42	121,300.00
Function: RECREATION AND CULTURE					
Dept 757 - TOURIST PARK					
UNK_EXP					
Expenditure					
101-757-702.000	Salaries	7,515.63	6,600.00	3,094.62	8,000.00
101-757-706.000	Overtime	94.43	500.00		500.00
101-757-714.000	Fringes	5,159.41	7,750.00	1,529.43	7,500.00
101-757-726.000	Supplies	7,396.59	4,000.00	2,983.52	4,000.00
101-757-801.000	Professional Services	8,049.11	2,700.00	2,658.23	3,000.00
101-757-801.001	Credit Card Fees	33,641.50	40,000.00	30,963.18	40,000.00
101-757-802.000	Concessionaire	139,733.35	140,000.00	138,809.99	150,000.00
101-757-803.000	Sewage Pumpout	5,800.00	6,000.00	4,700.00	6,000.00
101-757-809.000	Refuse Collection	9,821.93	6,700.00	6,395.26	6,700.00
101-757-850.000	Communications	2,169.27	1,200.00	1,831.45	2,400.00
101-757-910.000	Insurance	329.11	750.00	367.73	440.00
10[illegible]7-920.000	Utilities	47,213.05	55,000.00	49,540.82	55,000.00
1[illegible]7-930.000	Repairs & Maintenance	12,681.27	6,500.00	10,397.06	6,500.00
101-757-943.000	Equipment Rental	3,453.38	5,000.00	583.49	5,000.00
101-757-956.000	Miscellaneous	1,457.61	1,600.00	1,530.19	2,000.00
TOTAL EXPENDITURE		284,515.64	284,300.00	255,384.97	297,040.00
UNK_EXP		284,515.64	284,300.00	255,384.97	297,040.00

GL NUMBER	DESCRIPTION	2023-24 ACTIVITY	2024-25 AMENDED BUDGET	2024-25 ACTIVITY THRU 06/30/25	2025-26 APPROVED BUDGET
APPROPRIATIONS					
Function: RECREATION AND CULTURE					
Dept 757 - TOURIST PARK					
Totals for dept 757 - TOURIST PARK		284,515.64	284,300.00	255,384.97	297,040.00
Dept 758 - ARENA					
UNK_EXP					
Expenditure					
101-758-726.000	Supplies	5,036.20	3,500.00	2,555.85	3,500.00
101-758-801.000	Professional Services	35,533.50	40,000.00	30,408.37	40,000.00
101-758-910.000	Insurance	2,755.37	3,300.00	3,078.61	3,680.00
101-758-920.000	Utilities	52,508.00	50,000.00	46,326.16	50,000.00
101-758-930.000	Repairs & Maintenance	6,092.49	20,000.00	8,705.93	10,000.00
TOTAL EXPENDITURE		101,925.56	116,800.00	91,074.92	107,180.00
UNK_EXP		101,925.56	116,800.00	91,074.92	107,180.00
Totals for dept 758 - ARENA		101,925.56	116,800.00	91,074.92	107,180.00
Dept 806 - COMMUNITY PROMOTIONS					
UNK_EXP					
Expenditure					
101-806-810.020	Community Promotions-ARP	11,880.00	118,000.00	95,349.84	
101-806-810.036	Community Promotions MAP	13,333.00	16,666.00	16,666.00	20,000.00
101-806-810.208	Community Promotions - A	39,846.00	39,846.00	30,846.00	39,846.00
TOTAL EXPENDITURE		65,059.00	174,512.00	142,861.84	59,846.00
UNK_EXP		65,059.00	174,512.00	142,861.84	59,846.00
Totals for dept 806 - COMMUNITY PROMOTIO		65,059.00	174,512.00	142,861.84	59,846.00
Total - Function RECREATION AND CULTURE		451,500.20	575,612.00	489,321.73	464,066.00
Function: CAPITAL OUTLAY					
Dept 900 - CAPITAL CONTROL					
UNK_EXP					
Capital Outlay					
101-900-970.757	Tourist Park Expansion	9,540.50	190,000.00	80,596.20	190,000.00
101-900-977.441	DPW Capital Equipment	10,015.00			
101-900-977.691	Parks & Recreation Capit		125,000.00	51,007.00	110,000.00
TOTAL CAPITAL OUTLAY		19,555.50	315,000.00	131,603.20	300,000.00
UNK_EXP		19,555.50	315,000.00	131,603.20	300,000.00
Totals for dept 900 - CAPITAL CONTROL		19,555.50	315,000.00	131,603.20	300,000.00
Total - Function CAPITAL OUTLAY		19,555.50	315,000.00	131,603.20	300,000.00
Function: TRANSFERS IN					
Dept 953 - EMPLOYER FRINGES					
UNK_EXP					
Expenditure					
101-953-714.000	Social Security	178.09		282.46	
101-953-716.000	Medical Insurance			9,989.48	
101-953-717.000	Life Insurance			221.97	
101-953-718.000	MERS	4,072.70		3,732.76	
101-953-720.000	Holiday Pay	263.88		1,912.00	
101-953-722.000	Sick Leave	803.15		1,122.82	
101-953-723.000	Vacation Pay	1,287.15		690.57	
101-953-724.000	Unemployment Compensatio	173.63			
101-953-956.000	Miscellaneous			3,500.00	
TOTAL EXPENDITURE		6,778.60		21,452.06	
UNK_EXP		6,778.60		21,452.06	
Totals for dept 953 - EMPLOYER FRINGES		6,778.60		21,452.06	
Dept 954 - INSURANCE					
UNK_EXP					
Expenditure					
101-954-910.000	Insurance	30,286.09	36,000.00	33,839.07	40,370.00
TOTAL EXPENDITURE		30,286.09	36,000.00	33,839.07	40,370.00
UNK_EXP		30,286.09	36,000.00	33,839.07	40,370.00
Totals for dept 954 - INSURANCE		30,286.09	36,000.00	33,839.07	40,370.00

Fund: 101 GENERAL FUND

Calculations as of 06/30/2025

GL NUMBER	DESCRIPTION	2023-24 ACTIVITY	2024-25 AMENDED BUDGET	2024-25 ACTIVITY THRU 06/30/25	2025-26 APPROVED BUDGET
APPROPRIATIONS					
Function: TRANSFERS IN					
Total - Function TRANSFERS IN		37,064.69	36,000.00	55,291.13	40,370.00
Function: TRANSFERS OUT					
Dept 966 - TRANSFER OUT					
UNK_EXP					
Transfers-Out					
101-966-999.203	Transfer to Local Street		72,700.00	72,700.00	135,000.00
101-966-999.300	Trs To Energy Debt	46,188.42	45,971.00	45,850.20	47,966.00
101-966-999.402	Transfer to Capital Outl				20,000.00
101-966-999.512	Transfer Out-Municipal B	92,072.64	90,698.00	90,697.61	93,450.00
101-966-999.517	Transfer to Landfill Aut	5,265.52	5,500.00	5,782.77	5,783.00
101-966-999.661	Trs to Motor Pool Fund	151,254.00	268,000.00	63,480.00	175,000.00
TOTAL TRANSFERS-OUT		294,780.58	482,869.00	278,510.58	477,199.00
UNK_EXP		294,780.58	482,869.00	278,510.58	477,199.00
Totals for dept 966 - TRANSFER OUT		294,780.58	482,869.00	278,510.58	477,199.00
Total - Function TRANSFERS OUT		294,780.58	482,869.00	278,510.58	477,199.00
TOTAL APPROPRIATIONS		2,837,258.48	3,873,414.00	2,952,901.25	4,010,082.00
NET OF REVENUES/APPROPRIATIONS - FUND 101		222,317.79	(953,953.00)	(42,561.66)	(1,029,819.00)
BEGINNING FUND BALANCE		2,415,449.72	2,637,767.51	2,637,767.51	2,595,205.85
ENDING FUND BALANCE		2,637,767.51	1,683,814.51	2,595,205.85	1,565,386.85

GL NUMBER	DESCRIPTION	2023-24 ACTIVITY	2024-25 AMENDED BUDGET	2024-25 ACTIVITY THRU 06/30/25	2025-26 APPROVED BUDGET
ESTIMATED REVENUES					
Function: Unclassified					
Dept 000 - REVENUES					
FEDERAL GRANTS					
Other Sources Of Funds					
202-000-501.000	Grant				470,000.00
TOTAL OTHER SOURCES OF FUNDS					470,000.00
Revenue					
202-000-528.000	Other Federal Grants	63,718.98			
TOTAL REVENUE		63,718.98			
FEDERAL GRANTS		63,718.98			470,000.00
STATE GRANTS					
Revenue					
202-000-547.000	SOM Emergency Snow Remov	27,155.21	25,000.00	12,101.59	25,000.00
202-000-569.000	SOM Gas & Weight Tax	264,501.44	266,000.00	232,699.73	273,000.00
TOTAL REVENUE		291,656.65	291,000.00	244,801.32	298,000.00
STATE GRANTS		291,656.65	291,000.00	244,801.32	298,000.00
INTEREST AND RENTS					
Revenue					
202-000-664.000	Earned Interest	6,461.08	2,500.00	3,391.21	3,000.00
TOTAL REVENUE		6,461.08	2,500.00	3,391.21	3,000.00
INTEREST AND RENTS		6,461.08	2,500.00	3,391.21	3,000.00
OTHER REVENUE					
Revenue					
202-000-692.015	SOM Trunkline Maintenanc	114,306.56	120,000.00	225,521.81	140,000.00
TOTAL REVENUE		114,306.56	120,000.00	225,521.81	140,000.00
OTHER REVENUE		114,306.56	120,000.00	225,521.81	140,000.00
Totals for dept 000 - REVENUES		476,143.27	413,500.00	473,714.34	911,000.00
Total - Function Unclassified		476,143.27	413,500.00	473,714.34	911,000.00
TOTAL ESTIMATED REVENUES		476,143.27	413,500.00	473,714.34	911,000.00

Fund: 202 MAJOR STREET FUND

Calculations as of 06/30/2025

GL NUMBER	DESCRIPTION	2023-24 ACTIVITY	2024-25 AMENDED BUDGET	2024-25 ACTIVITY THRU 06/30/25	2025-26 APPROVED BUDGET
APPROPRIATIONS					
Function: PUBLIC WORKS					
Dept 451 - CONSTRUCTION					
UNK_EXP					
Capital Outlay					
202-451-970.000	Capital Outlay	176,774.90	240,600.00	23,379.74	824,000.00
TOTAL CAPITAL OUTLAY		176,774.90	240,600.00	23,379.74	824,000.00
Expenditure					
202-451-726.000	Supplies				10,000.00
202-451-801.000	Professional Services	2,625.00	7,250.00	12,888.81	
202-451-900.000	Printing & Publishing			312.00	
TOTAL EXPENDITURE		2,625.00	7,250.00	13,200.81	10,000.00
UNK_EXP		179,399.90	247,850.00	36,580.55	834,000.00
Totals for dept 451 - CONSTRUCTION		179,399.90	247,850.00	36,580.55	834,000.00
Dept 463 - ROUTINE MAINTENANCE					
UNK_EXP					
Expenditure					
202-463-702.000	Salaries	3,837.42	6,000.00	4,098.78	6,720.00
202-463-706.000	Overtime	58.46	500.00	96.19	500.00
202-463-714.000	Fringes	2,501.06	6,000.00	2,101.93	6,540.00
202-463-726.000	Supplies	7,665.85	15,398.00	14,982.38	7,000.00
202-463-801.000	Professional Services	2,867.00	7,250.00	6,190.82	4,500.00
202-463-943.000	Equipment Rental	7,146.45	12,000.00	3,589.62	12,000.00
TOTAL EXPENDITURE		24,076.24	47,148.00	31,059.72	37,260.00
UNK_EXP		24,076.24	47,148.00	31,059.72	37,260.00
Totals for dept 463 - ROUTINE MAINTENANC		24,076.24	47,148.00	31,059.72	37,260.00
Dept 464 - STREET/CATCH BASIN CLEAN					
UNK_EXP					
Expenditure					
202-464-702.000	Salaries	1,957.52	2,000.00	2,886.86	2,240.00
202-464-706.000	Overtime	45.38			50.00
202-464-714.000	Fringes	1,292.19	2,000.00	892.27	2,000.00
202-464-943.000	Equipment Rental	6,766.76	4,500.00	2,482.40	4,500.00
TOTAL EXPENDITURE		10,061.85	8,500.00	6,261.53	8,790.00
UNK_EXP		10,061.85	8,500.00	6,261.53	8,790.00
Totals for dept 464 - STREET/CATCH BASIN		10,061.85	8,500.00	6,261.53	8,790.00
Dept 474 - TRAFFIC SERV MAINT.					
UNK_EXP					
Expenditure					
202-474-702.000	Salaries	4,657.81	4,600.00	762.62	5,152.00
202-474-706.000	Overtime			72.85	100.00
202-474-714.000	Fringes	3,158.78	3,800.00	335.62	4,000.00
202-474-745.000	Safety	2,488.25	1,500.00	424.47	1,500.00
202-474-943.000	Equipment Rental	7,607.86	10,000.00	676.16	9,000.00
TOTAL EXPENDITURE		17,912.70	19,900.00	2,271.72	19,752.00
UNK_EXP		17,912.70	19,900.00	2,271.72	19,752.00
Totals for dept 474 - TRAFFIC SERV MAINT		17,912.70	19,900.00	2,271.72	19,752.00
Dept 478 - WINTER MAINTENANCE					
UNK_EXP					
Expenditure					
202-478-702.000	Salaries	6,065.32	23,000.00	14,271.28	25,760.00
202-478-706.000	Overtime	3,468.46	8,000.00	3,953.58	8,000.00
202-478-714.000	Fringes	4,424.38	24,000.00	12,959.12	24,000.00
202-478-726.000	Supplies	16,213.19	20,000.00	18,914.21	22,000.00
202-478-943.000	Equipment Rental	24,298.50	75,000.00	61,066.37	75,000.00
TOTAL EXPENDITURE		54,469.85	150,000.00	111,164.56	154,760.00
UNK_EXP		54,469.85	150,000.00	111,164.56	154,760.00
Totals for dept 478 - WINTER MAINTENANCE		54,469.85	150,000.00	111,164.56	154,760.00
Dept 483 - ADMINISTRATION					
UNK_EXP					

Fund: 202 MAJOR STREET FUND

Calculations as of 06/30/2025

GL NUMBER	DESCRIPTION	2023-24 ACTIVITY	2024-25 AMENDED BUDGET	2024-25 ACTIVITY THRU 06/30/25	2025-26 APPROVED BUDGET
APPROPRIATIONS					
Function: PUBLIC WORKS					
Dept 483 - ADMINISTRATION					
UNK_EXP					
Expenditure					
202-483-801.000	Audit Fees	1,952.00	2,750.00	1,876.00	2,750.00
TOTAL EXPENDITURE		1,952.00	2,750.00	1,876.00	2,750.00
UNK_EXP		1,952.00	2,750.00	1,876.00	2,750.00
Totals for dept 483 - ADMINISTRATION		1,952.00	2,750.00	1,876.00	2,750.00
Dept 486 - M-28 SURFACE MAINT.					
UNK_EXP					
Expenditure					
202-486-702.000	Salaries	29.78	2,300.00		2,300.00
202-486-706.000	Overtime		100.00		100.00
202-486-714.000	Fringes	20.40	2,600.00		2,600.00
202-486-943.000	Equipment Rental	14.13	2,000.00		2,000.00
TOTAL EXPENDITURE		64.31	7,000.00		7,000.00
UNK_EXP		64.31	7,000.00		7,000.00
Totals for dept 486 - M-28 SURFACE MAINT		64.31	7,000.00		7,000.00
Dept 488 - M-28 SWEEPING & FLUSHING					
UNK_EXP					
Expenditure					
202-488-702.000	Salaries	543.37	500.00	826.66	545.00
202-488-706.000	Overtime	137.26	100.00	140.09	100.00
202-488-714.000	Fringes	372.83	500.00	295.32	545.00
202-488-943.000	Equipment Rental	1,995.03	2,000.00	1,271.16	2,000.00
TOTAL EXPENDITURE		3,048.49	3,100.00	2,533.23	3,190.00
UNK_EXP		3,048.49	3,100.00	2,533.23	3,190.00
Totals for dept 488 - M-28 SWEEPING & FL		3,048.49	3,100.00	2,533.23	3,190.00
Dept 489 - M-28 SHOULDER MAINT.					
UNK_EXP					
Expenditure					
202-489-702.000	Salaries	291.07	500.00	224.83	500.00
202-489-714.000	Fringes	117.94	500.00	163.80	500.00
202-489-726.000	Supplies		1,000.00		1,000.00
202-489-943.000	Equipment Rental	581.12	1,000.00	640.08	1,000.00
TOTAL EXPENDITURE		990.13	3,000.00	1,028.71	3,000.00
UNK_EXP		990.13	3,000.00	1,028.71	3,000.00
Totals for dept 489 - M-28 SHOULDER MAIN		990.13	3,000.00	1,028.71	3,000.00
Dept 491 - M-28 DRAINAGE & BKSLOPES					
UNK_EXP					
Expenditure					
202-491-702.000	Salaries		200.00		200.00
202-491-706.000	Overtime		100.00		100.00
202-491-714.000	Fringes		250.00		250.00
202-491-943.000	Equipment Rental		900.00		900.00
TOTAL EXPENDITURE			1,450.00		1,450.00
UNK_EXP			1,450.00		1,450.00
Totals for dept 491 - M-28 DRAINAGE & BK			1,450.00		1,450.00
Dept 492 - M-28 ROADSIDE CLEANUP					
UNK_EXP					
Expenditure					
202-492-702.000	Salaries		1,000.00		1,000.00
TOTAL EXPENDITURE			1,000.00		1,000.00
UNK_EXP			1,000.00		1,000.00
Totals for dept 492 - M-28 ROADSIDE CLEA			1,000.00		1,000.00
Dept 494 - M-28 STATE MISCELLANEOUS					
UNK_EXP					

Fund: 202 MAJOR STREET FUND

Calculations as of 06/30/2025

GL NUMBER	DESCRIPTION	2023-24 ACTIVITY	2024-25 AMENDED BUDGET	2024-25 ACTIVITY THRU 06/30/25	2025-26 APPROVED BUDGET
APPROPRIATIONS					
Function: PUBLIC WORKS					
Dept 494 - M-28 STATE MISCELLANEOUS					
UNK_EXP					
Expenditure					
202-494-702.000	Salaries		1,000.00	2,755.00	2,500.00
202-494-714.000	Fringes		1,000.00	2,447.86	1,000.00
202-494-801.000	Professional Services		3,000.00	6,632.00	3,000.00
202-494-943.000	Equipment Rental		1,500.00	12,870.13	8,500.00
	TOTAL EXPENDITURE		6,500.00	24,704.99	15,000.00
	UNK_EXP		6,500.00	24,704.99	15,000.00
	Totals for dept 494 - M-28 STATE MISCELL		6,500.00	24,704.99	15,000.00
Dept 497 - M-28 WINTER MAINT.					
UNK_EXP					
Expenditure					
202-497-702.000	Salaries	4,944.03	13,000.00	14,911.43	14,560.00
202-497-706.000	Overtime	12,897.82	15,000.00	18,437.95	16,800.00
202-497-714.000	Fringes	4,366.21	15,000.00	14,623.90	16,800.00
202-497-726.000	Supplies	48,639.56	55,000.00	56,742.63	60,000.00
202-497-943.000	Equipment Rental	29,827.72	50,000.00	82,764.71	50,000.00
	TOTAL EXPENDITURE	100,675.34	148,000.00	187,480.62	158,160.00
	UNK_EXP	100,675.34	148,000.00	187,480.62	158,160.00
	Totals for dept 497 - M-28 WINTER MAINT.	100,675.34	148,000.00	187,480.62	158,160.00
	Total - Function PUBLIC WORKS	392,650.81	646,198.00	404,961.63	1,246,112.00
Function: TRANSFERS OUT					
Dept 966 - TRANSFER OUT					
UNK_EXP					
Transfers-Out					
202-966-999.402	TRANSFER TO-Capital Outl	121,600.00	108,787.00	108,787.00	
	TOTAL TRANSFERS-OUT	121,600.00	108,787.00	108,787.00	
	UNK_EXP	121,600.00	108,787.00	108,787.00	
	Totals for dept 966 - TRANSFER OUT	121,600.00	108,787.00	108,787.00	
	Total - Function TRANSFERS OUT	121,600.00	108,787.00	108,787.00	
TOTAL APPROPRIATIONS		514,250.81	754,985.00	513,748.63	1,246,112.00
NET OF REVENUES/APPROPRIATIONS - FUND 202		(38,107.54)	(341,485.00)	(40,034.29)	(335,112.00)
	BEGINNING FUND BALANCE	625,554.44	587,446.90	587,446.90	547,412.61
	ENDING FUND BALANCE	587,446.90	245,961.90	547,412.61	212,300.61

GL NUMBER	DESCRIPTION	2023-24 ACTIVITY	2024-25 AMENDED BUDGET	2024-25 ACTIVITY THRU 06/30/25	2025-26 APPROVED BUDGET
ESTIMATED REVENUES					
Function: Unclassified					
Dept 000 - REVENUES					
UNK_REV					
Revenue					
203-000-546.000	Metro Act Distribution	11,287.50		12,352.56	12,000.00
TOTAL REVENUE		11,287.50		12,352.56	12,000.00
UNK_REV		11,287.50		12,352.56	12,000.00
STATE GRANTS					
Revenue					
203-000-547.000	SOM Emergency Snow Remov	32,306.82	20,000.00	15,289.89	20,000.00
203-000-569.000	SOM Gas & Weight Tax	98,328.68	98,900.00	86,581.36	101,500.00
TOTAL REVENUE		130,635.50	118,900.00	101,871.25	121,500.00
STATE GRANTS		130,635.50	118,900.00	101,871.25	121,500.00
INTEREST AND RENTS					
Revenue					
203-000-664.000	Earned Interest	488.49	150.00	225.94	200.00
TOTAL REVENUE		488.49	150.00	225.94	200.00
INTEREST AND RENTS		488.49	150.00	225.94	200.00
OTHER REVENUE					
Revenue					
203-000-691.101	Contributions - General		72,700.00	72,700.00	135,000.00
TOTAL REVENUE			72,700.00	72,700.00	135,000.00
OTHER REVENUE			72,700.00	72,700.00	135,000.00
Totals for dept 000 - REVENUES		142,411.49	191,750.00	187,149.75	268,700.00
Total - Function Unclassified		142,411.49	191,750.00	187,149.75	268,700.00
TOTAL ESTIMATED REVENUES		142,411.49	191,750.00	187,149.75	268,700.00

GL NUMBER	DESCRIPTION	2023-24 ACTIVITY	2024-25 AMENDED BUDGET	2024-25 ACTIVITY THRU 06/30/25	2025-26 APPROVED BUDGET
APPROPRIATIONS					
Function: PUBLIC WORKS					
Dept 451 - CONSTRUCTION					
UNK_EXP					
Capital Outlay					
203-451-970.000	Capital Outlay				67,000.00
	TOTAL CAPITAL OUTLAY				67,000.00
Expenditure					
203-451-726.000	Supplies				30,000.00
203-451-801.000	Professional Services		12,250.00	6,937.69	
	TOTAL EXPENDITURE		12,250.00	6,937.69	30,000.00
	UNK_EXP		12,250.00	6,937.69	97,000.00
	Totals for dept 451 - CONSTRUCTION		12,250.00	6,937.69	97,000.00
Dept 463 - ROUTINE MAINTENANCE					
UNK_EXP					
Expenditure					
203-463-702.000	Salaries	7,663.60	6,900.00	4,837.10	7,728.00
203-463-706.000	Overtime	154.02	800.00	621.73	800.00
203-463-714.000	Fringes	4,903.84	6,750.00	3,602.27	7,000.00
203-463-726.000	Supplies	2,078.49	2,500.00	4,023.31	2,500.00
203-463-775.000	Repairs		2,500.00	2,623.99	2,500.00
203-463-801.000	Professional Services		6,750.00	2,995.25	1,000.00
203-463-943.000	Equipment Rental	15,038.99	15,000.00	7,448.70	15,000.00
	TOTAL EXPENDITURE	29,838.94	41,200.00	26,152.35	36,528.00
	UNK_EXP	29,838.94	41,200.00	26,152.35	36,528.00
	Totals for dept 463 - ROUTINE MAINTENANC	29,838.94	41,200.00	26,152.35	36,528.00
Dept 464 - STREET/CATCH BASIN CLEAN					
UNK_EXP					
Expenditure					
203-464-702.000	Salaries	3,616.29	2,500.00	2,488.36	2,800.00
203-464-706.000	Overtime		500.00	271.34	500.00
203-464-714.000	Fringes	2,419.60	2,300.00	1,478.76	2,500.00
203-464-943.000	Equipment Rental	8,014.81	6,000.00	5,242.16	6,500.00
	TOTAL EXPENDITURE	14,050.70	11,300.00	9,480.62	12,300.00
	UNK_EXP	14,050.70	11,300.00	9,480.62	12,300.00
	Totals for dept 464 - STREET/CATCH BASIN	14,050.70	11,300.00	9,480.62	12,300.00
Dept 474 - TRAFFIC SERV MAINT.					
UNK_EXP					
Expenditure					
203-474-702.000	Salaries	2,215.50	2,500.00	339.69	2,800.00
203-474-714.000	Fringes	1,518.65	1,750.00	301.49	1,750.00
203-474-726.000	Supplies		200.00		200.00
203-474-745.000	Safety	476.68	250.00		250.00
203-474-943.000	Equipment Rental	1,716.37	3,000.00	628.33	3,000.00
	TOTAL EXPENDITURE	5,927.20	7,700.00	1,269.51	8,000.00
	UNK_EXP	5,927.20	7,700.00	1,269.51	8,000.00
	Totals for dept 474 - TRAFFIC SERV MAINT	5,927.20	7,700.00	1,269.51	8,000.00
Dept 478 - WINTER MAINTENANCE					
UNK_EXP					
Expenditure					
203-478-702.000	Salaries	9,504.69	27,000.00	25,389.10	30,240.00
203-478-706.000	Overtime	5,383.77	5,100.00	5,531.65	5,500.00
203-478-714.000	Fringes	6,926.49	26,000.00	22,933.78	28,000.00
203-478-943.000	Equipment Rental	36,698.37	80,000.00	111,494.60	80,000.00
	TOTAL EXPENDITURE	58,513.32	138,100.00	165,349.13	143,740.00
	UNK_EXP	58,513.32	138,100.00	165,349.13	143,740.00
	Totals for dept 478 - WINTER MAINTENANCE	58,513.32	138,100.00	165,349.13	143,740.00
Dept 483 - ADMINISTRATION					
UNK_EXP					
Expenditure					

Fund: 203 LOCAL STREET FUND

Calculations as of 06/30/2025

GL NUMBER	DESCRIPTION	2023-24 ACTIVITY	2024-25 AMENDED BUDGET	2024-25 ACTIVITY THRU 06/30/25	2025-26 APPROVED BUDGET
APPROPRIATIONS					
Function: PUBLIC WORKS					
Dept 483 - ADMINISTRATION					
UNK_EXP					
Expenditure					
203-483-801.000	Audit Fees	1,708.00	2,200.00	1,641.50	2,200.00
TOTAL EXPENDITURE		1,708.00	2,200.00	1,641.50	2,200.00
UNK_EXP		1,708.00	2,200.00	1,641.50	2,200.00
Totals for dept 483 - ADMINISTRATION		1,708.00	2,200.00	1,641.50	2,200.00
Total - Function PUBLIC WORKS		110,038.16	212,750.00	210,830.80	299,768.00
TOTAL APPROPRIATIONS		110,038.16	212,750.00	210,830.80	299,768.00
NET OF REVENUES/APPROPRIATIONS - FUND 203		32,373.33	(21,000.00)	(23,681.05)	(31,068.00)
BEGINNING FUND BALANCE		41,870.79	74,244.12	74,244.12	50,563.07
ENDING FUND BALANCE		74,244.12	53,244.12	50,563.07	19,495.07

User: Kirsten
DB: Munising

Fund: 243 BROWNFIELD REDEVELOPMENT AUTHORITY

Calculations as of 06/30/2025

GL NUMBER	DESCRIPTION	2023-24 ACTIVITY	2024-25 AMENDED BUDGET	2024-25 ACTIVITY THRU 06/30/25	2025-26 APPROVED BUDGET
ESTIMATED REVENUES					
Function: Unclassified					
Dept 000 - REVENUES					
TAXES					
Revenue					
243-000-403.000	Current Real Property Ta	5,173.60	5,432.00	5,385.35	5,494.00
TOTAL REVENUE		5,173.60	5,432.00	5,385.35	5,494.00
TAXES		5,173.60	5,432.00	5,385.35	5,494.00
INTEREST AND RENTS					
Revenue					
243-000-664.000	Earned Interest	429.60	75.00	302.84	150.00
TOTAL REVENUE		429.60	75.00	302.84	150.00
INTEREST AND RENTS		429.60	75.00	302.84	150.00
Totals for dept 000 - REVENUES		5,603.20	5,507.00	5,688.19	5,644.00
Total - Function Unclassified		5,603.20	5,507.00	5,688.19	5,644.00
TOTAL ESTIMATED REVENUES		5,603.20	5,507.00	5,688.19	5,644.00
NET OF REVENUES/APPROPRIATIONS - FUND 243		5,603.20	5,507.00	5,688.19	5,644.00
BEGINNING FUND BALANCE		33,399.30	39,002.50	39,002.50	44,690.69
ENDING FUND BALANCE		39,002.50	44,509.50	44,690.69	50,334.69

GL NUMBER	DESCRIPTION	2023-24 ACTIVITY	2024-25 AMENDED BUDGET	2024-25 ACTIVITY THRU 06/30/25	2025-26 APPROVED BUDGET
ESTIMATED REVENUES					
Function: Unclassified					
Dept 000 - REVENUES					
STATE GRANTS					
Revenue					
274-000-544.000	PA 302 Funds	1,614.20	625.00	1,493.68	1,000.00
TOTAL REVENUE		1,614.20	625.00	1,493.68	1,000.00
STATE GRANTS		1,614.20	625.00	1,493.68	1,000.00
Totals for dept 000 - REVENUES		1,614.20	625.00	1,493.68	1,000.00
Total - Function Unclassified		1,614.20	625.00	1,493.68	1,000.00
TOTAL ESTIMATED REVENUES		1,614.20	625.00	1,493.68	1,000.00

GL NUMBER	DESCRIPTION	2023-24 ACTIVITY	2024-25 AMENDED BUDGET	2024-25 ACTIVITY THRU 06/30/25	2025-26 APPROVED BUDGET
APPROPRIATIONS					
Function: PUBLIC SAFETY					
Dept 320 - TRAINING					
UNK_EXP					
Expenditure					
274-320-830.000	Dues & Publications		675.00		675.00
TOTAL EXPENDITURE			675.00		675.00
UNK_EXP			675.00		675.00
Totals for dept 320 - TRAINING			675.00		675.00
Total - Function PUBLIC SAFETY			675.00		675.00
TOTAL APPROPRIATIONS			675.00		675.00
NET OF REVENUES/APPROPRIATIONS - FUND 274		1,614.20	(50.00)	1,493.68	325.00
BEGINNING FUND BALANCE		5,421.18	7,035.38	7,035.38	8,529.06
ENDING FUND BALANCE		7,035.38	6,985.38	8,529.06	8,854.06

Fund: 300 ENERGY DEBT SERVICE

Calculations as of 06/30/2025

GL NUMBER	DESCRIPTION	2023-24 ACTIVITY	2024-25 AMENDED BUDGET	2024-25 ACTIVITY THRU 06/30/25	2025-26 APPROVED BUDGET
ESTIMATED REVENUES					
Function: Unclassified					
Dept 000 - REVENUES					
TRANSFERS IN					
Transfers-In					
300-000-699.101	Transfer In-General Fund	46,188.42	45,971.00	45,850.20	47,696.00
300-000-699.512	Trs from Municipal Build		3,831.00	3,820.85	3,975.00
300-000-699.590	Transfer from Sewer Fund		78,533.00	78,327.44	81,480.00
300-000-699.591	Transfer in Water Fund		53,632.00	53,491.90	55,645.00
300-000-699.661	Transfer In-Motor Pool		9,578.00	9,552.12	9,937.00
TOTAL TRANSFERS-IN		46,188.42	191,545.00	191,042.51	198,733.00
TRANSFERS IN		46,188.42	191,545.00	191,042.51	198,733.00
Totals for dept 000 - REVENUES		46,188.42	191,545.00	191,042.51	198,733.00
Total - Function Unclassified		46,188.42	191,545.00	191,042.51	198,733.00
TOTAL ESTIMATED REVENUES		46,188.42	191,545.00	191,042.51	198,733.00

Fund: 300 ENERGY DEBT SERVICE

Calculations as of 06/30/2025

GL NUMBER	DESCRIPTION	2023-24 ACTIVITY	2024-25 AMENDED BUDGET	2024-25 ACTIVITY THRU 06/30/25	2025-26 APPROVED BUDGET
APPROPRIATIONS					
Function: DEBT SERVICE					
Dept 905 - DEBT SERVICE CONTROL					
UNK_EXP					
Expenditure					
300-905-801.000	Professional Services	120.00	1,000.00	500.00	1,000.00
300-905-993.000	Bond Principal	41,040.00	172,000.00	172,000.00	182,000.00
300-905-995.000	Bond Interest	5,028.42	18,542.50	18,542.51	15,730.00
TOTAL EXPENDITURE		46,188.42	191,542.50	191,042.51	198,730.00
UNK_EXP		46,188.42	191,542.50	191,042.51	198,730.00
Totals for dept 905 - DEBT SERVICE CONTR		46,188.42	191,542.50	191,042.51	198,730.00
Total - Function DEBT SERVICE		46,188.42	191,542.50	191,042.51	198,730.00
TOTAL APPROPRIATIONS		46,188.42	191,542.50	191,042.51	198,730.00
NET OF REVENUES/APPROPRIATIONS - FUND 300			2.50		3.00
BEGINNING FUND BALANCE					
ENDING FUND BALANCE			2.50		3.00

BUDGET REPORT FOR CITY OF MUNISING
Fund: 301 BUILDING CONSTRUCTION DEBT SERVICE

Calculations as of 06/30/2025

GL NUMBER	DESCRIPTION	2023-24 ACTIVITY	2024-25 AMENDED BUDGET	2024-25 ACTIVITY THRU 06/30/25	2025-26 APPROVED BUDGET
ESTIMATED REVENUES					
Function: Unclassified					
Dept 000 - REVENUES					
TRANSFERS IN					
Transfers-In					
301-000-699.512	Trs from Municipal Build	133,438.61	131,445.80	131,445.81	135,434.20
TOTAL TRANSFERS-IN		133,438.61	131,445.80	131,445.81	135,434.20
TRANSFERS IN		133,438.61	131,445.80	131,445.81	135,434.20
Totals for dept 000 - REVENUES		133,438.61	131,445.80	131,445.81	135,434.20
Total - Function Unclassified		133,438.61	131,445.80	131,445.81	135,434.20
TOTAL ESTIMATED REVENUES		133,438.61	131,445.80	131,445.81	135,434.20

Fund: 301 BUILDING CONSTRUCTION DEBT SERVICE

Calculations as of 06/30/2025

GL NUMBER	DESCRIPTION	2023-24 ACTIVITY	2024-25 AMENDED BUDGET	2024-25 ACTIVITY THRU 06/30/25	2025-26 APPROVED BUDGET
APPROPRIATIONS					
Function: DEBT SERVICE					
Dept 905 - DEBT SERVICE CONTROL					
UNK_EXP					
Expenditure					
301-905-993.000	Bond Principal	106,000.00	106,000.00	106,000.00	112,000.00
301-905-995.000	Bond Interest	27,438.61	25,445.80	25,445.81	23,434.20
TOTAL EXPENDITURE		133,438.61	131,445.80	131,445.81	135,434.20
UNK_EXP		133,438.61	131,445.80	131,445.81	135,434.20
Totals for dept 905 - DEBT SERVICE CONTR		133,438.61	131,445.80	131,445.81	135,434.20
Total - Function DEBT SERVICE		133,438.61	131,445.80	131,445.81	135,434.20
TOTAL APPROPRIATIONS		133,438.61	131,445.80	131,445.81	135,434.20
NET OF REVENUES/APPROPRIATIONS - FUND 301					
BEGINNING FUND BALANCE					
ENDING FUND BALANCE					

Fund: 402 CAPITAL PROJECTS FUND

Calculations as of 06/30/2025

GL NUMBER	DESCRIPTION	2023-24 ACTIVITY	2024-25 AMENDED BUDGET	2024-25 ACTIVITY THRU 06/30/25	2025-26 APPROVED BUDGET
ESTIMATED REVENUES					
Function: Unclassified					
Dept 000 - REVENUES					
UNK_REV					
Transfers-In					
402-000-699.202	Transfer In Major Street	121,600.00	108,787.00	108,787.00	
	TOTAL TRANSFERS-IN	121,600.00	108,787.00	108,787.00	
Revenue					
402-000-671.032	USDA Community Facilitie		2,000,000.00		2,000,000.00
402-000-671.033	USDA Water Loan- Washing		1,718,526.00		1,718,526.00
	TOTAL REVENUE		3,718,526.00		3,718,526.00
	UNK_REV	121,600.00	3,827,313.00	108,787.00	3,718,526.00
FEDERAL GRANTS					
Other Sources Of Funds					
402-000-501.000	Sewer Grant	89,300.00			
	TOTAL OTHER SOURCES OF FUNDS	89,300.00			
	FEDERAL GRANTS	89,300.00			
STATE GRANTS					
Other Sources Of Funds					
402-000-539.000	State Grant		320,000.00	185,269.81	20,000.00
	TOTAL OTHER SOURCES OF FUNDS		320,000.00	185,269.81	20,000.00
	STATE GRANTS		320,000.00	185,269.81	20,000.00
OTHER REVENUE					
Revenue					
402-000-671.004	USDA Water Loan	175,000.00	1,070,620.00	362,464.53	
402-000-671.031	USDA Sewer Loan		2,708,541.00		2,708,541.00
402-000-694.000	Miscellaneous Revenues			1,650.00	
	TOTAL REVENUE	175,000.00	3,779,161.00	364,114.53	2,708,541.00
	OTHER REVENUE	175,000.00	3,779,161.00	364,114.53	2,708,541.00
TRANSFERS IN					
Transfers-In					
402-000-699.101	Transfer In-General Fund				20,000.00
402-000-699.590	Transfer from Sewer Fund	287,502.01	36,466.75	36,466.53	
402-000-699.591	Transfer in Water Fund	107,350.00	313,988.00	263,356.56	
402-000-699.594	Transfer from Marina		100,000.00	100,000.00	
	TOTAL TRANSFERS-IN	394,852.01	450,454.75	399,823.09	20,000.00
	TRANSFERS IN	394,852.01	450,454.75	399,823.09	20,000.00
	Totals for dept 000 - REVENUES	780,752.01	8,376,928.75	1,057,994.43	6,467,067.00
	Total - Function Unclassified	780,752.01	8,376,928.75	1,057,994.43	6,467,067.00
TOTAL ESTIMATED REVENUES		780,752.01	8,376,928.75	1,057,994.43	6,467,067.00

GL NUMBER	DESCRIPTION	2023-24 ACTIVITY	2024-25 AMENDED BUDGET	2024-25 ACTIVITY THRU 06/30/25	2025-26 APPROVED BUDGET
APPROPRIATIONS					
Function: CAPITAL OUTLAY					
Dept 901 - CAPITAL OUTLAY					
UNK_EXP					
Capital Outlay					
402-901-970.006	Water Infrastructure Pro	175,297.32	978,244.74	360,658.61	
402-901-970.007	Sewer Infrastructure Pro	222,271.49	2,708,541.00		2,708,541.00
402-901-970.011	Paving Project		192,466.75	192,466.75	
402-901-970.012	Energy Upgrade Project	3,252.30	45,397.70	25,149.99	
402-901-970.017	Washington St Prelim. Co	136,866.25	222,633.75	36,535.25	
402-901-970.018	Washington Street Water		1,718,526.00		
402-901-970.202	Major Streets Capital Ou		2,000,000.00		2,000,000.00
402-901-970.591	Capital outlay -water	99,851.00	544,137.00	338,845.81	
402-901-970.594	Capital Outlay- Marina	8,945.00	752,115.00	275,319.93	40,000.00
TOTAL CAPITAL OUTLAY		646,483.36	9,162,061.94	1,228,976.34	4,748,541.00
UNK_EXP		646,483.36	9,162,061.94	1,228,976.34	4,748,541.00
Totals for dept 901 - CAPITAL OUTLAY		646,483.36	9,162,061.94	1,228,976.34	4,748,541.00
Total - Function CAPITAL OUTLAY		646,483.36	9,162,061.94	1,228,976.34	4,748,541.00
TOTAL APPROPRIATIONS		646,483.36	9,162,061.94	1,228,976.34	4,748,541.00
NET OF REVENUES/APPROPRIATIONS - FUND 402		134,268.65	(785,133.19)	(170,981.91)	1,718,526.00
BEGINNING FUND BALANCE		209,082.53	343,351.18	343,351.18	172,369.27
ENDING FUND BALANCE		343,351.18	(441,782.01)	172,369.27	1,890,895.27

BUDGET REPORT FOR CITY OF MUNISING
Fund: 494 DOWNTOWN DEVELOPMENT AUTH. FUND

Calculations as of 06/30/2025

GL NUMBER	DESCRIPTION	2023-24 ACTIVITY	2024-25 AMENDED BUDGET	2024-25 ACTIVITY THRU 06/30/25	2025-26 APPROVED BUDGET
ESTIMATED REVENUES					
Function: Unclassified					
Dept 000 - REVENUES					
TAXES					
Revenue					
494-000-403.000	Current Real Property Ta	452,651.49	414,960.00	517,243.45	527,588.00
494-000-404.000	Current Personal Propert	16,562.20	19,656.00	47,001.90	47,942.00
TOTAL REVENUE		469,213.69	434,616.00	564,245.35	575,530.00
TAXES		469,213.69	434,616.00	564,245.35	575,530.00
FEDERAL GRANTS					
Other Sources Of Funds					
494-000-505.000	Grants	4,519.00			
TOTAL OTHER SOURCES OF FUNDS		4,519.00			
FEDERAL GRANTS		4,519.00			
INTEREST AND RENTS					
Revenue					
494-000-664.000	Earned Interest	6,656.08	1,000.00	9,091.83	9,000.00
494-000-665.000	Penalty & Interest on Ta	1,805.44	1,000.00	3,099.73	1,000.00
TOTAL REVENUE		8,461.52	2,000.00	12,191.56	10,000.00
INTEREST AND RENTS		8,461.52	2,000.00	12,191.56	10,000.00
OTHER REVENUE					
Revenue					
494-000-694.000	Miscellaneous Revenues	250.00			
TOTAL REVENUE		250.00			
OTHER REVENUE		250.00			
Totals for dept 000 - REVENUES		482,444.21	436,616.00	576,436.91	585,530.00
Total - Function Unclassified		482,444.21	436,616.00	576,436.91	585,530.00
TOTAL ESTIMATED REVENUES		482,444.21	436,616.00	576,436.91	585,530.00

GL NUMBER	DESCRIPTION	2023-24 ACTIVITY	2024-25 AMENDED BUDGET	2024-25 ACTIVITY THRU 06/30/25	2025-26 APPROVED BUDGET
APPROPRIATIONS					
Function: COMMUNITY AND ECONOMIC DEVELOPMENT					
Dept 706 - OTHER PROJECTS					
UNK_EXP					
Depreciation					
494-706-968.000	Depreciation	62,641.63			
	TOTAL DEPRECIATION	62,641.63			
Capital Outlay					
494-706-970.000	Facade Improvements	7,477.52	25,000.00	11,566.96	30,000.00
494-706-970.001	Placemaking Projects	14,888.41	15,000.00	13,061.34	15,000.00
494-706-970.002	Business Structure & Inf		25,000.00	11,285.50	40,000.00
494-706-977.000	Equipment Purchase	1,110.55			
494-706-984.000	Plants & Decorations	15,698.02	12,000.00	2,849.13	12,000.00
494-706-988.000	Signs & Street Light Imp	13,954.22	30,000.00	29,854.64	40,000.00
	TOTAL CAPITAL OUTLAY	53,128.72	107,000.00	68,617.57	137,000.00
Expenditure					
494-706-714.000	Fringes	591.97	800.00	141.38	800.00
494-706-721.000	Administrative Costs	91,410.45	96,441.00	96,441.00	101,684.00
494-706-726.000	Supplies	2,712.61	2,500.00	2,778.21	3,000.00
494-706-727.000	Postage	237.60	350.00	174.00	375.00
494-706-729.000	Seasonal Salaries	2,940.00	3,750.00	1,848.00	4,000.00
494-706-801.000	Professional Services	14,160.22	20,000.00	12,254.08	20,000.00
494-706-810.000	DDA-Event Donations	7,896.98	7,000.00	9,850.00	80,000.00
494-706-810.001	Event Donations-July 4th				2,500.00
494-706-830.000	Dues & Publications	456.64	500.00	826.01	800.00
494-706-850.000	Communications	514.68	600.00	474.50	600.00
494-706-900.000	Printing & Publishing	275.88	1,500.00	751.69	1,500.00
494-706-954.000	Bond Principal		35,000.00	35,000.00	35,000.00
494-706-955.000	Bond Interest	6,164.00	5,159.00	5,159.00	4,221.00
494-706-956.000	Miscellaneous	262.99	500.00	110.47	500.00
494-706-960.000	Education Travel & Train	744.94	1,000.00	660.00	1,000.00
	TOTAL EXPENDITURE	128,368.96	175,100.00	166,468.34	255,980.00
	UNK_EXP	244,139.31	282,100.00	235,085.91	392,980.00
	Totals for dept 706 - OTHER PROJECTS	244,139.31	282,100.00	235,085.91	392,980.00
	Total - Function COMMUNITY AND ECONOMIC DE	244,139.31	282,100.00	235,085.91	392,980.00
Function: TRANSFERS OUT					
Dept 966 - TRANSFER OUT					
UNK_EXP					
Transfers-Out					
494-966-999.101	Transfer Out General Fun	22,744.92	22,745.00	18,954.10	22,745.00
494-966-999.590	Transfer to Sewer Fund	69,999.96	70,000.00	58,333.30	70,000.00
494-966-999.591	Transfer to Water Fund	30,000.00	30,000.00	25,000.00	30,000.00
	TOTAL TRANSFERS-OUT	122,744.88	122,745.00	102,287.40	122,745.00
	UNK_EXP	122,744.88	122,745.00	102,287.40	122,745.00
	Totals for dept 966 - TRANSFER OUT	122,744.88	122,745.00	102,287.40	122,745.00
	Total - Function TRANSFERS OUT	122,744.88	122,745.00	102,287.40	122,745.00
TOTAL APPROPRIATIONS		366,884.19	404,845.00	337,373.31	515,725.00
NET OF REVENUES/APPROPRIATIONS - FUND 494		115,560.02	31,771.00	239,063.60	69,805.00
	BEGINNING FUND BALANCE	1,017,141.19	1,132,701.21	1,132,701.21	1,371,764.81
	ENDING FUND BALANCE	1,132,701.21	1,164,472.21	1,371,764.81	1,441,569.81

GL NUMBER	DESCRIPTION	2023-24 ACTIVITY	2024-25 AMENDED BUDGET	2024-25 ACTIVITY THRU 06/30/25	2025-26 APPROVED BUDGET
ESTIMATED REVENUES					
Function: Unclassified					
Dept 000 - REVENUES					
INTEREST AND RENTS					
Revenue					
495-000-664.000	Earned Interest	272.44		235.07	100.00
TOTAL REVENUE		272.44		235.07	100.00
INTEREST AND RENTS		272.44		235.07	100.00
Totals for dept 000 - REVENUES		272.44		235.07	100.00
Total - Function Unclassified		272.44		235.07	100.00
TOTAL ESTIMATED REVENUES		272.44		235.07	100.00
NET OF REVENUES/APPROPRIATIONS - FUND 495		272.44		235.07	100.00
BEGINNING FUND BALANCE		28,663.20	28,935.64	28,935.64	29,170.71
ENDING FUND BALANCE		28,935.64	28,935.64	29,170.71	29,270.71

User: Kirsten
DB: Munising

Fund: 512 MUNICIPAL BUILDING FUND

Calculations as of 06/30/2025

GL NUMBER	DESCRIPTION	2023-24 ACTIVITY	2024-25 AMENDED BUDGET	2024-25 ACTIVITY THRU 06/30/25	2025-26 APPROVED BUDGET
ESTIMATED REVENUES					
Function: Unclassified					
Dept 000 - REVENUES					
FEDERAL GRANTS					
Revenue					
512-000-528.000	Other Federal Grants	14,426.64			
TOTAL REVENUE		14,426.64			
FEDERAL GRANTS		14,426.64			
INTEREST AND RENTS					
Revenue					
512-000-664.000	Earned Interest	1,049.94	300.00	614.30	500.00
TOTAL REVENUE		1,049.94	300.00	614.30	500.00
INTEREST AND RENTS		1,049.94	300.00	614.30	500.00
OTHER REVENUE					
Revenue					
512-000-671.000	City Rentals	201,005.52	125,500.00	104,583.70	230,100.00
512-000-694.000	Miscellaneous Revenues	5,059.11			
TOTAL REVENUE		206,064.63	125,500.00	104,583.70	230,100.00
OTHER REVENUE		206,064.63	125,500.00	104,583.70	230,100.00
TRANSFERS IN					
Transfers-In					
512-000-699.101	Transfer In-General Fund	92,072.64	90,698.00	90,697.61	93,450.00
512-000-699.661	Transfer In-Motor Pool	41,365.97	40,749.00	40,748.20	41,985.00
TOTAL TRANSFERS-IN		133,438.61	131,447.00	131,445.81	135,435.00
TRANSFERS IN		133,438.61	131,447.00	131,445.81	135,435.00
Totals for dept 000 - REVENUES		354,979.82	257,247.00	236,643.81	366,035.00
Total - Function Unclassified		354,979.82	257,247.00	236,643.81	366,035.00
TOTAL ESTIMATED REVENUES		354,979.82	257,247.00	236,643.81	366,035.00

Fund: 512 MUNICIPAL BUILDING FUND

Calculations as of 06/30/2025

GL NUMBER	DESCRIPTION	2023-24 ACTIVITY	2024-25 AMENDED BUDGET	2024-25 ACTIVITY THRU 06/30/25	2025-26 APPROVED BUDGET
APPROPRIATIONS					
Function: GENERAL GOVERNMENT					
Dept 265 - BUILDINGS AND GROUNDS					
UNK_EXP					
Depreciation					
512-265-968.000	Depreciation	6,273.56	2,100.00	1,750.00	10,500.00
	TOTAL DEPRECIATION	6,273.56	2,100.00	1,750.00	10,500.00
Capital Outlay					
512-265-970.000	Capital Outlay	1,445.00	17,000.00		80,000.00
512-265-977.000	Equipment Purchase	8,715.44		4,775.64	
	TOTAL CAPITAL OUTLAY	10,160.44	17,000.00	4,775.64	80,000.00
Expenditure					
512-265-702.000	Salaries	12,744.76	12,000.00	20,450.50	13,100.00
512-265-714.000	Fringes	8,663.55	12,750.00	17,177.70	14,500.00
512-265-726.000	Supplies	3,186.51	4,000.00	4,094.70	4,000.00
512-265-801.000	Professional Services	15,139.17	13,000.00	17,017.77	41,000.00
512-265-809.000	Refuse Collection	7,717.78	6,500.00	5,221.79	7,500.00
512-265-920.000	Utilities	48,553.09	47,400.00	51,215.56	53,000.00
512-265-930.000	Repairs & Maintenance	22,167.98	5,000.00	2,818.34	5,000.00
512-265-943.000	Equipment Rental	3,013.60	9,000.00	12,536.26	15,000.00
512-265-995.000	Bond Interest	429.03			
	TOTAL EXPENDITURE	121,615.47	109,650.00	130,532.62	153,100.00
	UNK_EXP	138,049.47	128,750.00	137,058.26	243,600.00
	Totals for dept 265 - BUILDINGS AND GROU	138,049.47	128,750.00	137,058.26	243,600.00
	Total - Function GENERAL GOVERNMENT	138,049.47	128,750.00	137,058.26	243,600.00
Function: TRANSFERS OUT					
Dept 966 - TRANSFER OUT					
UNK_EXP					
Transfers-Out					
512-966-999.300	Trs To Energy Debt		3,831.00	3,820.85	3,975.00
512-966-999.301	Trs To DPW Building Debt	133,438.61	131,446.00	131,445.81	135,435.00
	TOTAL TRANSFERS-OUT	133,438.61	135,277.00	135,266.66	139,410.00
	UNK_EXP	133,438.61	135,277.00	135,266.66	139,410.00
	Totals for dept 966 - TRANSFER OUT	133,438.61	135,277.00	135,266.66	139,410.00
	Total - Function TRANSFERS OUT	133,438.61	135,277.00	135,266.66	139,410.00
TOTAL APPROPRIATIONS		271,488.08	264,027.00	272,324.92	383,010.00
NET OF REVENUES/APPROPRIATIONS - FUND 512		83,491.74	(6,780.00)	(35,681.11)	(16,975.00)
	BEGINNING FUND BALANCE	162,802.45	246,294.19	246,294.19	210,613.08
	ENDING FUND BALANCE	246,294.19	239,514.19	210,613.08	193,638.08

BUDGET REPORT FOR CITY OF MUNISING
Fund: 517 LANDFILL AUTHORITY FUND

Calculations as of 06/30/2025

GL NUMBER	DESCRIPTION	2023-24 ACTIVITY	2024-25 AMENDED BUDGET	2024-25 ACTIVITY THRU 06/30/25	2025-26 APPROVED BUDGET
ESTIMATED REVENUES					
Function: Unclassified					
Dept 000 - REVENUES					
CHARGES FOR SERVICES					
Revenue					
517-000-652.000	Monitor & Maintenance Ci	5,265.52	5,460.00	5,782.77	5,783.00
517-000-652.001	Monitor & Maintenance Ki	5,475.34	5,700.00	6,013.20	6,013.00
517-000-652.002	Monitor & Maintenance US	4,309.23	4,050.00	4,242.16	4,242.00
517-000-652.003	Monitor & Maintenance Mu	2,268.07	2,450.00	2,490.87	2,491.00
517-000-652.004	Monitor & Maintenance Au	803.32	850.00	882.23	882.00
517-000-652.005	Monitor & Maintenance On	159.87	250.00	175.57	176.00
517-000-652.007	Monitor & Maintenance Wa	1,806.46	2,050.00	1,983.92	1,984.00
517-000-652.008	Monitor & Maintenance Ge	341.71	425.00	375.28	375.00
TOTAL REVENUE		20,429.52	21,235.00	21,946.00	21,946.00
CHARGES FOR SERVICES		20,429.52	21,235.00	21,946.00	21,946.00
INTEREST AND RENTS					
Revenue					
517-000-664.000	Earned Interest	61.70	20.00	235.27	75.00
TOTAL REVENUE		61.70	20.00	235.27	75.00
INTEREST AND RENTS		61.70	20.00	235.27	75.00
Totals for dept 000 - REVENUES		20,491.22	21,255.00	22,181.27	22,021.00
Total - Function Unclassified		20,491.22	21,255.00	22,181.27	22,021.00
TOTAL ESTIMATED REVENUES		20,491.22	21,255.00	22,181.27	22,021.00

BUDGET REPORT FOR CITY OF MUNISING
Fund: 517 LANDFILL AUTHORITY FUND

Calculations as of 06/30/2025

GL NUMBER	DESCRIPTION	2023-24 ACTIVITY	2024-25 AMENDED BUDGET	2024-25 ACTIVITY THRU 06/30/25	2025-26 APPROVED BUDGET
APPROPRIATIONS					
Function: PUBLIC WORKS					
Dept 526 - SANITARY LAND FILL					
UNK_EXP					
Capital Outlay					
517-526-970.009	CLOSURE-LONG TERM MONITO	17,127.00	19,000.00	17,946.00	17,946.00
TOTAL CAPITAL OUTLAY		17,127.00	19,000.00	17,946.00	17,946.00
Expenditure					
517-526-910.000	Insurance	2,856.00	2,200.00	4,000.00	4,000.00
TOTAL EXPENDITURE		2,856.00	2,200.00	4,000.00	4,000.00
UNK_EXP		19,983.00	21,200.00	21,946.00	21,946.00
Totals for dept 526 - SANITARY LAND FILL		19,983.00	21,200.00	21,946.00	21,946.00
Total - Function PUBLIC WORKS		19,983.00	21,200.00	21,946.00	21,946.00
TOTAL APPROPRIATIONS		19,983.00	21,200.00	21,946.00	21,946.00
NET OF REVENUES/APPROPRIATIONS - FUND 517		508.22	55.00	235.27	75.00
BEGINNING FUND BALANCE		6,324.00	6,832.22	6,832.22	7,067.49
ENDING FUND BALANCE		6,832.22	6,887.22	7,067.49	7,142.49

Fund: 590 SEWER FUND

Calculations as of 06/30/2025

GL NUMBER	DESCRIPTION	2023-24 ACTIVITY	2024-25 AMENDED BUDGET	2024-25 ACTIVITY THRU 06/30/25	2025-26 APPROVED BUDGET
ESTIMATED REVENUES					
Function: Unclassified					
Dept 000 - REVENUES					
CHARGES FOR SERVICES					
Revenue					
590-000-642.000	Sewer Charges	1,348,408.44	1,355,500.00	1,258,513.53	1,413,132.00
590-000-642.001	Septic Treatment	42,115.00	45,000.00	36,145.00	40,000.00
590-000-643.000	Leachate Dumping Fee	165,045.70	210,000.00	184,090.16	200,000.00
590-000-644.000	Sewer Service Charges	274,837.06	288,000.00	264,777.99	288,030.00
590-000-645.000	Sewer Late Fees	7,336.35	6,500.00	10,760.49	8,000.00
590-000-653.000	Sewer Taps & Permits		1,000.00		1,000.00
TOTAL REVENUE		1,837,742.55	1,906,000.00	1,754,287.17	1,950,162.00
CHARGES FOR SERVICES		1,837,742.55	1,906,000.00	1,754,287.17	1,950,162.00
FINES AND FORFEITS					
Revenue					
590-000-655.000	Summer Watering Permits	3,500.00	2,500.00	2,760.00	2,500.00
TOTAL REVENUE		3,500.00	2,500.00	2,760.00	2,500.00
FINES AND FORFEITS		3,500.00	2,500.00	2,760.00	2,500.00
INTEREST AND RENTS					
Revenue					
590-000-664.000	Earned Interest	32,935.61	5,000.00	22,925.41	7,000.00
590-000-664.001	Earned Interest - Proj R		50.00		50.00
590-000-665.000	Contributed Capital	263,319.24			
TOTAL REVENUE		296,254.85	5,050.00	22,925.41	7,050.00
INTEREST AND RENTS		296,254.85	5,050.00	22,925.41	7,050.00
OTHER REVENUE					
Revenue					
590-000-694.000	Miscellaneous Revenues	966.88	3,000.00	381.10	3,000.00
TOTAL REVENUE		966.88	3,000.00	381.10	3,000.00
OTHER REVENUE		966.88	3,000.00	381.10	3,000.00
TRANSFERS IN					
Transfers-In					
590-000-699.494	Trs In DDA	69,999.96	70,000.00	58,333.30	70,000.00
590-000-699.594	Transfer from Marina-loa		34,398.72		34,398.72
TOTAL TRANSFERS-IN		69,999.96	104,398.72	58,333.30	104,398.72
TRANSFERS IN		69,999.96	104,398.72	58,333.30	104,398.72
Totals for dept 000 - REVENUES		2,208,464.24	2,020,948.72	1,838,686.98	2,067,110.72
Total - Function Unclassified		2,208,464.24	2,020,948.72	1,838,686.98	2,067,110.72
TOTAL ESTIMATED REVENUES		2,208,464.24	2,020,948.72	1,838,686.98	2,067,110.72

GL NUMBER	DESCRIPTION	2023-24 ACTIVITY	2024-25 AMENDED BUDGET	2024-25 ACTIVITY THRU 06/30/25	2025-26 APPROVED BUDGET
APPROPRIATIONS					
Function: PUBLIC WORKS					
Dept 548 - SEWER COLLECTION-					
UNK_EXP					
Capital Outlay					
590-548-970.000	Capital Outlay			1,709.67	
590-548-977.000	Equipment Purchase	4,700.00	15,000.00	10,999.00	
	TOTAL CAPITAL OUTLAY	4,700.00	15,000.00	12,708.67	
Expenditure					
590-548-702.000	Salaries	27,653.77	41,000.00	19,758.59	45,920.00
590-548-702.001	Reimbursable Wages	115.67			
590-548-706.000	Overtime	90.65	1,000.00	161.71	1,000.00
590-548-714.000	Fringes	23,688.98	41,528.00	15,028.56	41,000.00
590-548-716.000	Medical Insurance	12,678.31	28,250.00	9,595.68	31,923.00
590-548-717.000	Life Insurance	149.36	200.00	130.00	200.00
590-548-726.000	Supplies	42.39	1,800.00	678.51	1,800.00
590-548-801.000	Professional Services	2,284.27	11,000.00	6,673.86	9,000.00
590-548-910.000	Insurance	7,638.49	8,800.00	8,534.60	10,190.00
590-548-930.000	Repairs & Maintenance	6,155.18	14,000.00	4,294.82	12,000.00
590-548-942.000	Building Rental	13,337.04	6,510.00	5,425.00	8,526.00
590-548-943.000	Equipment Rental	4,758.57	6,000.00	5,793.12	6,000.00
	TOTAL EXPENDITURE	98,592.68	160,088.00	76,074.45	167,559.00
	UNK_EXP	103,292.68	175,088.00	88,783.12	167,559.00
	Totals for dept 548 - SEWER COLLECTION-	103,292.68	175,088.00	88,783.12	167,559.00
Dept 555 - SEWER TREATMENT-					
UNK_EXP					
Depreciation					
590-555-968.000	Depreciation	483,142.41	479,100.00	399,250.00	554,500.00
	TOTAL DEPRECIATION	483,142.41	479,100.00	399,250.00	554,500.00
Capital Outlay					
590-555-970.000	Capital Outlay		118,000.00	60,309.83	
590-555-977.000	Equipment Purchase	5,519.49	11,500.00	14,463.23	13,000.00
	TOTAL CAPITAL OUTLAY	5,519.49	129,500.00	74,773.06	13,000.00
Expenditure					
590-555-702.000	Salaries	208,147.64	215,000.00	196,620.27	296,960.00
590-555-706.000	Overtime	4,465.54	5,000.00	5,891.59	5,000.00
590-555-711.000	Certification Merits		600.00		600.00
590-555-714.000	Fringes	195,920.03	80,510.00	15,485.00	25,000.00
590-555-716.000	Medical Insurance	76,148.31	101,135.00	61,711.04	121,362.00
590-555-717.000	Life Insurance	1,969.06	2,750.00	2,070.96	2,750.00
590-555-718.000	MERS		158,000.00	111,731.13	107,543.00
590-555-719.000	Retirement Vac/Sick & In	2,870.94			
590-555-726.000	Supplies	3,889.52	5,000.00	4,547.82	5,000.00
590-555-743.000	Chemicals	35,175.68	40,000.00	17,920.93	30,000.00
590-555-744.000	Uniforms	1,301.00	1,300.00	1,275.01	1,300.00
590-555-745.000	Safety	1,593.79	2,500.00	2,722.60	2,500.00
590-555-776.000	Tools	2,244.38	1,000.00	833.52	1,000.00
590-555-801.000	Professional Services	69,702.29	65,000.00	31,143.53	154,000.00
590-555-809.000	Refuse Collections	1,958.91	2,500.00	2,854.80	2,750.00
590-555-830.000	Dues & Publications	817.50	1,000.00		1,000.00
590-555-850.000	Communications	4,232.37	4,500.00	3,886.80	4,500.00
590-555-920.000	Utilities	100,280.16	110,000.00	100,623.64	110,000.00
590-555-921.000	Water Usage	3,078.64	8,000.00	2,594.50	6,000.00
590-555-930.000	Repairs & Maintenance	23,389.49	20,000.00	15,335.30	20,000.00
590-555-943.000	Equipment Rental		1,500.00	1,341.10	6,500.00
590-555-960.000	Education Travel & Train	773.54	1,000.00	370.00	1,000.00
	TOTAL EXPENDITURE	737,958.79	826,295.00	578,959.54	904,765.00
	UNK_EXP	1,226,620.69	1,434,895.00	1,052,982.60	1,472,265.00
	Totals for dept 555 - SEWER TREATMENT-	1,226,620.69	1,434,895.00	1,052,982.60	1,472,265.00
Dept 556 - WATER ADMIN-					
UNK_EXP					
Expenditure					
590-556-702.000	Salaries	27,166.90	27,512.00	25,825.93	28,900.00
590-556-714.000	Fringes	20,032.64	9,260.00	1,913.51	3,000.00
590-556-716.000	Medical Insurance	13,715.83	18,300.00	15,056.93	20,679.00
590-556-717.000	Life Insurance	148.77	200.00	154.10	200.00
590-556-718.000	MERS		3,500.00	2,685.33	3,500.00

GL NUMBER	DESCRIPTION	2023-24 ACTIVITY	2024-25 AMENDED BUDGET	2024-25 ACTIVITY THRU 06/30/25	2025-26 APPROVED BUDGET
APPROPRIATIONS					
Function: PUBLIC WORKS					
Dept 556 - WATER ADMIN-					
UNK_EXP					
Expenditure					
590-556-726.000	Supplies	1,207.25	2,250.00	1,797.35	2,250.00
590-556-727.000	Postage	2,898.99	5,000.00	2,647.84	5,000.00
590-556-801.000	Professional Services	8,645.27	14,000.00	7,242.49	14,000.00
590-556-900.000	Printing & Publishing	2,371.49	5,000.00	1,844.37	5,000.00
590-556-907.000	Paying Agent Fees	500.00	1,000.00	500.00	1,000.00
590-556-942.000	Building Rental	13,337.04	6,510.00	5,425.00	8,526.00
590-556-969.001	Uncollectable utilities	4,348.39			
590-556-991.000	Bond Principal		238,000.00	238,000.00	248,000.00
590-556-995.000	Bond Interest	206,143.45	193,520.00	193,518.76	184,358.00
	TOTAL EXPENDITURE	300,516.02	524,052.00	496,611.61	524,413.00
	UNK_EXP	300,516.02	524,052.00	496,611.61	524,413.00
	Totals for dept 556 - WATER ADMIN-	300,516.02	524,052.00	496,611.61	524,413.00
	Total - Function PUBLIC WORKS	1,630,429.39	2,134,035.00	1,638,377.33	2,164,237.00
Function: CAPITAL OUTLAY					
Dept 900 - CAPITAL CONTROL					
UNK_EXP					
Capital Outlay					
590-900-970.548	Sewer Collection Capital	2,000.00			50,000.00
590-900-977.548	Sewer Collection Equipme	6,702.92	84,850.00	86,045.75	
590-900-977.555	Sewer Treatment Equipmen	470.31	60,000.00	6,183.50	50,000.00
	TOTAL CAPITAL OUTLAY	9,173.23	144,850.00	92,229.25	100,000.00
	UNK_EXP	9,173.23	144,850.00	92,229.25	100,000.00
	Totals for dept 900 - CAPITAL CONTROL	9,173.23	144,850.00	92,229.25	100,000.00
	Total - Function CAPITAL OUTLAY	9,173.23	144,850.00	92,229.25	100,000.00
Function: TRANSFERS OUT					
Dept 966 - TRANSFER OUT					
UNK_EXP					
Transfers-Out					
590-966-999.101	Transfer Out General Fun	15,000.00	15,000.00	12,500.00	15,000.00
590-966-999.300	Trs To Energy Debt		78,533.00	78,327.44	81,480.00
590-966-999.402	Transfer to Capital Outl	287,502.01	36,466.75	36,466.53	
590-966-999.661	TRS OUT-MOTOR POOL FUND		97,100.00		281,000.00
	TOTAL TRANSFERS-OUT	302,502.01	227,099.75	127,293.97	377,480.00
	UNK_EXP	302,502.01	227,099.75	127,293.97	377,480.00
	Totals for dept 966 - TRANSFER OUT	302,502.01	227,099.75	127,293.97	377,480.00
	Total - Function TRANSFERS OUT	302,502.01	227,099.75	127,293.97	377,480.00
TOTAL APPROPRIATIONS		1,942,104.63	2,505,984.75	1,857,900.55	2,641,717.00
NET OF REVENUES/APPROPRIATIONS - FUND 590		266,359.61	(485,036.03)	(19,213.57)	(574,606.28)
	BEGINNING FUND BALANCE	6,552,290.04	6,818,649.65	6,818,649.65	6,799,436.08
	ENDING FUND BALANCE	6,818,649.65	6,333,613.62	6,799,436.08	6,224,829.80

GL NUMBER	DESCRIPTION	2023-24 ACTIVITY	2024-25 AMENDED BUDGET	2024-25 ACTIVITY THRU 06/30/25	2025-26 APPROVED BUDGET
ESTIMATED REVENUES					
Function: Unclassified					
Dept 000 - REVENUES					
CHARGES FOR SERVICES					
Revenue					
591-000-642.000	Water Charges	660,767.29	680,300.00	599,861.85	692,485.00
591-000-643.000	Water Service Charges	489,483.85	490,000.00	471,497.88	512,979.00
591-000-645.000	Water Late Fees	5,114.98	5,000.00	5,397.85	5,500.00
591-000-650.000	Water Repair	11,640.00	5,500.00	10,940.00	6,000.00
591-000-653.000	Water Taps & Permits	530.00	1,000.00		1,000.00
TOTAL REVENUE		1,167,536.12	1,181,800.00	1,087,697.58	1,217,964.00
CHARGES FOR SERVICES		1,167,536.12	1,181,800.00	1,087,697.58	1,217,964.00
INTEREST AND RENTS					
Revenue					
591-000-664.000	Earned Interest	17,242.71	4,000.00	9,737.70	5,000.00
591-000-664.001	Earned Interest - Projec		50.00		50.00
591-000-665.000	Contributed Capital	126,512.16			
TOTAL REVENUE		143,754.87	4,050.00	9,737.70	5,050.00
INTEREST AND RENTS		143,754.87	4,050.00	9,737.70	5,050.00
OTHER REVENUE					
Revenue					
591-000-694.000	Miscellaneous Revenues	3,931.67	3,500.00	5,348.18	3,500.00
TOTAL REVENUE		3,931.67	3,500.00	5,348.18	3,500.00
OTHER REVENUE		3,931.67	3,500.00	5,348.18	3,500.00
TRANSFERS IN					
Transfers-In					
591-000-699.494	Trs In DDA	30,000.00	30,000.00	25,000.00	30,000.00
TOTAL TRANSFERS-IN		30,000.00	30,000.00	25,000.00	30,000.00
TRANSFERS IN		30,000.00	30,000.00	25,000.00	30,000.00
Totals for dept 000 - REVENUES		1,345,222.66	1,219,350.00	1,127,783.46	1,256,514.00
Total - Function Unclassified		1,345,222.66	1,219,350.00	1,127,783.46	1,256,514.00
TOTAL ESTIMATED REVENUES		1,345,222.66	1,219,350.00	1,127,783.46	1,256,514.00

Calculations as of 06/30/2025

GL NUMBER	DESCRIPTION	2023-24 ACTIVITY	2024-25 AMENDED BUDGET	2024-25 ACTIVITY THRU 06/30/25	2025-26 APPROVED BUDGET
APPROPRIATIONS					
Function: PUBLIC WORKS					
Dept 556 - WATER ADMIN-					
UNK_EXP					
Expenditure					
591-556-702.000	Salaries	27,165.88	27,512.00	25,825.21	28,338.00
591-556-714.000	Fringes	19,213.19	9,260.00	1,913.29	3,000.00
591-556-716.000	Medical Insurance	12,635.56	20,900.00	15,056.92	23,617.00
591-556-717.000	Life Insurance	148.78	200.00	154.09	200.00
591-556-718.000	MERS		3,500.00	2,685.31	3,500.00
591-556-726.000	Supplies	1,311.43	1,500.00	1,797.35	1,500.00
591-556-727.000	Postage	2,898.98	5,000.00	2,647.83	4,000.00
591-556-801.000	Professional Services	8,498.95	14,000.00	7,085.67	14,000.00
591-556-900.000	Printing & Publishing	2,371.49	3,500.00	2,000.38	3,500.00
591-556-907.000	Paying Agent Fees	500.00	1,000.00	500.00	1,000.00
591-556-930.000	Repairs & Maintenance	164.80			
591-556-942.000	Building Rental	13,337.04	6,510.00	5,425.00	8,526.00
591-556-969.001	Uncollectable utilities	8,379.60			
591-556-991.000	Bond Principal		177,000.00	177,000.00	184,000.00
591-556-995.000	Bond Interest	129,455.84	133,154.00	122,563.57	128,548.00
	TOTAL EXPENDITURE	226,081.54	403,036.00	364,654.62	403,729.00
	UNK_EXP	226,081.54	403,036.00	364,654.62	403,729.00
	Totals for dept 556 - WATER ADMIN-	226,081.54	403,036.00	364,654.62	403,729.00
Dept 557 - WATER DISTRIB-					
UNK_EXP					
Depreciation					
591-557-968.000	Depreciation	259,456.11	257,600.00	229,666.70	361,100.00
	TOTAL DEPRECIATION	259,456.11	257,600.00	229,666.70	361,100.00
Capital Outlay					
591-557-970.000	Capital Outlay			1,709.67	
591-557-977.000	Equipment Purchase	6,799.17	10,000.00	8,883.14	19,000.00
	TOTAL CAPITAL OUTLAY	6,799.17	10,000.00	10,592.81	19,000.00
Expenditure					
591-557-702.000	Salaries	122,541.29	124,630.00	109,414.45	139,586.00
591-557-702.001	Reimbursable Wages	346.93			
591-557-706.000	Overtime	237.21	3,000.00	1,144.61	3,000.00
591-557-711.000	Certification Merits	100.00	1,000.00	100.00	1,000.00
591-557-714.000	Fringes	227,898.87	174,300.00	85,195.34	120,000.00
591-557-716.000	Medical Insurance	48,764.82	74,400.00	40,104.19	84,072.00
591-557-717.000	Life Insurance	447.85	650.00	361.61	650.00
591-557-718.000	MERS		17,000.00	10,396.91	13,044.00
591-557-719.000	Retirement Vac/Sick & In	9,450.02			
591-557-726.000	Supplies	2,274.85	3,500.00	1,357.89	65,000.00
591-557-743.000	Chemicals	7,233.53	10,000.00	9,280.07	10,000.00
591-557-744.000	Uniforms	974.99	1,000.00	974.99	1,000.00
591-557-776.000	Tools	2,388.47	7,500.00	6,814.35	2,500.00
591-557-801.000	Professional Services	57,114.39	50,000.00	27,000.31	50,000.00
591-557-830.000	Dues & Publications	679.50	700.00	431.00	700.00
591-557-850.000	Communications	1,293.20	3,000.00	637.82	1,500.00
591-557-855.000	Safety	278.68	2,500.00	447.04	2,500.00
591-557-910.000	Insurance	3,183.99	3,750.00	3,557.51	4,250.00
591-557-920.000	Utilities	54,717.75	60,000.00	69,234.55	70,000.00
591-557-930.000	Repairs & Maintenance	22,060.73	17,000.00	18,336.38	48,000.00
591-557-942.000	Building Rental	13,337.04	6,510.00	5,425.00	8,526.00
591-557-943.000	Equipment Rental	35,839.40	70,000.00	62,294.90	95,000.00
591-557-960.000	Education Travel & Train	2,667.54	1,250.00	1,575.34	1,500.00
	TOTAL EXPENDITURE	613,831.05	631,690.00	454,084.26	721,828.00
	UNK_EXP	880,086.33	899,290.00	694,343.77	1,101,928.00
	Totals for dept 557 - WATER DISTRIB-	880,086.33	899,290.00	694,343.77	1,101,928.00
	Total - Function PUBLIC WORKS	1,106,167.87	1,302,326.00	1,058,998.39	1,505,657.00
Function: CAPITAL OUTLAY					
Dept 900 - CAPITAL CONTROL					
UNK_EXP					
Capital Outlay					
591-900-970.557	Water Distribution Capit				300,000.00
	TOTAL CAPITAL OUTLAY				300,000.00

GL NUMBER	DESCRIPTION	2023-24 ACTIVITY	2024-25 AMENDED BUDGET	2024-25 ACTIVITY THRU 06/30/25	2025-26 APPROVED BUDGET
APPROPRIATIONS					
Function: CAPITAL OUTLAY					
Dept 900 - CAPITAL CONTROL					
UNK_EXP					
UNK_EXP					300,000.00
Totals for dept 900 - CAPITAL CONTROL					300,000.00
Total - Function CAPITAL OUTLAY					300,000.00
Function: TRANSFERS OUT					
Dept 966 - TRANSFER OUT					
UNK_EXP					
Transfers-Out					
591-966-999.101	Transfer Out General Fun	15,000.00	15,000.00	12,500.00	15,000.00
591-966-999.300	Trs To Energy Debt		53,492.00	53,491.90	55,645.00
591-966-999.402	TRANSFER TO-Capital Outl	107,350.00	313,988.00	263,356.56	
TOTAL TRANSFERS-OUT		122,350.00	382,480.00	329,348.46	70,645.00
UNK_EXP		122,350.00	382,480.00	329,348.46	70,645.00
Totals for dept 966 - TRANSFER OUT		122,350.00	382,480.00	329,348.46	70,645.00
Total - Function TRANSFERS OUT		122,350.00	382,480.00	329,348.46	70,645.00
TOTAL APPROPRIATIONS		1,228,517.87	1,684,806.00	1,388,346.85	1,876,302.00
NET OF REVENUES/APPROPRIATIONS - FUND 591		116,704.79	(465,456.00)	(260,563.39)	(619,788.00)
BEGINNING FUND BALANCE		2,694,176.18	2,810,880.97	2,810,880.97	2,550,317.58
ENDING FUND BALANCE		2,810,880.97	2,345,424.97	2,550,317.58	1,930,529.58

Fund: 594 MARINA FUND

Calculations as of 06/30/2025

GL NUMBER	DESCRIPTION	2023-24 ACTIVITY	2024-25 AMENDED BUDGET	2024-25 ACTIVITY THRU 06/30/25	2025-26 APPROVED BUDGET
ESTIMATED REVENUES					
Function: Unclassified					
Dept 000 - REVENUES					
CHARGES FOR SERVICES					
Revenue					
594-000-607.000	Dock Fees Seasonal	38,826.00	39,000.00	35,420.00	39,000.00
594-000-607.001	Dock Fees Transient	24,198.00	30,000.00	19,580.25	30,000.00
594-000-607.002	Dock Fees Commercial	43,982.63	43,860.00	44,862.28	43,875.00
594-000-626.000	Boat Ramp Fees	14,826.08	16,000.00	16,622.20	20,000.00
594-000-627.000	Gas Sales	47,565.30	50,000.00	54,040.60	55,000.00
594-000-642.000	Johnny Pump Out	180.00	300.00	165.00	300.00
TOTAL REVENUE		169,578.01	179,160.00	170,690.33	188,175.00
CHARGES FOR SERVICES		169,578.01	179,160.00	170,690.33	188,175.00
INTEREST AND RENTS					
Revenue					
594-000-664.000	Earned Interest	1,767.48	750.00	1,619.64	750.00
594-000-665.000	Contributed Capital	8,945.00			
TOTAL REVENUE		10,712.48	750.00	1,619.64	750.00
INTEREST AND RENTS		10,712.48	750.00	1,619.64	750.00
OTHER REVENUE					
Revenue					
594-000-671.000	Pavilion Rental	1,050.00	800.00	200.00	500.00
594-000-694.000	Miscellaneous Revenues	1,403.50	2,000.00	2,176.75	2,000.00
TOTAL REVENUE		2,453.50	2,800.00	2,376.75	2,500.00
OTHER REVENUE		2,453.50	2,800.00	2,376.75	2,500.00
Totals for dept 000 - REVENUES		182,743.99	182,710.00	174,686.72	191,425.00
Total - Function Unclassified		182,743.99	182,710.00	174,686.72	191,425.00
TOTAL ESTIMATED REVENUES		182,743.99	182,710.00	174,686.72	191,425.00

Fund: 594 MARINA FUND

Calculations as of 06/30/2025

GL NUMBER	DESCRIPTION	2023-24 ACTIVITY	2024-25 AMENDED BUDGET	2024-25 ACTIVITY THRU 06/30/25	2025-26 APPROVED BUDGET
APPROPRIATIONS					
Function: COMMUNITY AND ECONOMIC DEVELOPMENT					
Dept 691 - PARKS & RECREATION					
UNK_EXP					
Depreciation					
594-691-968.000	Depreciation	133,485.45	133,500.00	111,250.00	107,000.00
TOTAL DEPRECIATION		133,485.45	133,500.00	111,250.00	107,000.00
Expenditure					
594-691-702.000	Salaries	43,809.83	42,900.00	38,300.11	48,048.00
594-691-706.000	Overtime	140.00	300.00	96.00	300.00
594-691-714.000	Fringes	5,815.61	8,140.00	5,302.30	9,000.00
594-691-726.000	Supplies	5,130.12	4,000.00	3,854.97	4,000.00
594-691-751.000	Gas & Oil	44,472.78	50,000.00	43,946.92	55,000.00
594-691-801.000	Professional Services	1,121.99	1,000.00	3,333.25	1,000.00
594-691-802.000	Visa Fees	3,507.89	4,000.00	3,986.82	4,000.00
594-691-850.000	Communications	2,321.83	2,500.00	2,199.49	2,500.00
594-691-900.000	Printing & Publishing		250.00		250.00
594-691-910.000	Insurance	750.07	3,900.00	838.07	1,010.00
594-691-920.000	Utilities	16,726.94	18,000.00	12,093.43	18,000.00
594-691-930.000	Repairs & Maintenance	27,346.39	15,000.00	1,856.27	15,000.00
594-691-943.000	Equipment Rental	3,418.93	3,000.00	2,798.40	3,600.00
594-691-956.000	Miscellaneous		100.00		100.00
594-691-992.590	Interest on Interfund Lo	4,020.00		3,843.40	
TOTAL EXPENDITURE		158,582.38	153,090.00	122,449.43	161,808.00
UNK_EXP		292,067.83	286,590.00	233,699.43	268,808.00
Totals for dept 691 - PARKS & RECREATION		292,067.83	286,590.00	233,699.43	268,808.00
Total - Function COMMUNITY AND ECONOMIC DE		292,067.83	286,590.00	233,699.43	268,808.00
Function: TRANSFERS OUT					
Dept 966 - TRANSFER OUT					
UNK_EXP					
Transfers-Out					
594-966-999.402	Transfer to Capital Outl		100,000.00	100,000.00	
594-966-999.590	Transfer to Sewer Fund-		34,398.72		34,398.72
TOTAL TRANSFERS-OUT			134,398.72	100,000.00	34,398.72
UNK_EXP			134,398.72	100,000.00	34,398.72
Totals for dept 966 - TRANSFER OUT			134,398.72	100,000.00	34,398.72
Total - Function TRANSFERS OUT			134,398.72	100,000.00	34,398.72
TOTAL APPROPRIATIONS		292,067.83	420,988.72	333,699.43	303,206.72
NET OF REVENUES/APPROPRIATIONS - FUND 594		(109,323.84)	(238,278.72)	(159,012.71)	(111,781.72)
BEGINNING FUND BALANCE		3,267,492.95	3,158,169.11	3,158,169.11	2,999,156.40
ENDING FUND BALANCE		3,158,169.11	2,919,890.39	2,999,156.40	2,887,374.68

Fund: 661 MOTOR POOL FUND

Calculations as of 06/30/2025

GL NUMBER	DESCRIPTION	2023-24 ACTIVITY	2024-25 AMENDED BUDGET	2024-25 ACTIVITY THRU 06/30/25	2025-26 APPROVED BUDGET
ESTIMATED REVENUES					
Function: Unclassified					
Dept 000 - REVENUES					
UNK_REV					
Revenue					
661-000-691.590	Transfer from Leachate		97,100.00		281,000.00
TOTAL REVENUE			97,100.00		281,000.00
UNK_REV			97,100.00		281,000.00
CHARGES FOR SERVICES					
Revenue					
661-000-669.001	Equipment Rental General	114,793.44	112,700.00	132,156.30	172,000.00
661-000-669.002	Equipment Rental Major S	78,237.57	125,200.00	165,360.63	164,900.00
661-000-669.003	Equipment Rental Local S	61,468.54	83,300.00	124,813.79	104,500.00
661-000-669.004	Equipment Rental Water	35,839.40	39,400.00	62,294.90	95,000.00
661-000-669.005	Equipment Rental Sewer	4,758.57	6,300.00	7,134.22	12,500.00
661-000-669.006	Equipment Rental Marina	3,904.70	2,800.00	2,798.40	3,600.00
661-000-669.007	Equipment Rental Buildin	3,013.60	1,500.00	12,536.26	15,000.00
TOTAL REVENUE		302,015.82	371,200.00	507,094.50	567,500.00
CHARGES FOR SERVICES		302,015.82	371,200.00	507,094.50	567,500.00
INTEREST AND RENTS					
Revenue					
661-000-664.000	Earned Interest		50.00	123.27	50.00
TOTAL REVENUE			50.00	123.27	50.00
INTEREST AND RENTS			50.00	123.27	50.00
OTHER REVENUE					
Revenue					
661-000-671.000	Equipment Loan		190,000.00		
661-000-694.000	Miscellaneous Revenues			1,100.00	
TOTAL REVENUE			190,000.00	1,100.00	
OTHER REVENUE			190,000.00	1,100.00	
TRANSFERS IN					
Transfers-In					
661-000-699.101	Trs In G/F	151,254.00	268,000.00	63,480.00	175,000.00
TOTAL TRANSFERS-IN		151,254.00	268,000.00	63,480.00	175,000.00
TRANSFERS IN		151,254.00	268,000.00	63,480.00	175,000.00
Totals for dept 000 - REVENUES		453,269.82	926,350.00	571,797.77	1,023,550.00
Total - Function Unclassified		453,269.82	926,350.00	571,797.77	1,023,550.00
TOTAL ESTIMATED REVENUES		453,269.82	926,350.00	571,797.77	1,023,550.00

Fund: 661 MOTOR POOL FUND

Calculations as of 06/30/2025

GL NUMBER	DESCRIPTION	2023-24 ACTIVITY	2024-25 AMENDED BUDGET	2024-25 ACTIVITY THRU 06/30/25	2025-26 APPROVED BUDGET
APPROPRIATIONS					
Function: CAPITAL OUTLAY					
Dept 902 - VEHICLE MAINT					
UNK_EXP					
Depreciation					
661-902-968.000	Depreciation	105,891.82	105,900.00	88,250.00	94,500.00
	TOTAL DEPRECIATION	105,891.82	105,900.00	88,250.00	94,500.00
Capital Outlay					
661-902-977.000	Equipment Purchase		541,100.00	126,871.44	406,000.00
	TOTAL CAPITAL OUTLAY		541,100.00	126,871.44	406,000.00
Expenditure					
661-902-702.000	Salaries	54,857.86	56,000.00	59,035.02	75,000.00
661-902-706.000	Overtime	633.22	1,000.00	1,173.87	1,500.00
661-902-711.000	Certification Merits		150.00		150.00
661-902-714.000	Fringes	23,821.01	26,000.00	15,128.53	30,000.00
661-902-716.000	Medical Insurance	24,326.14	20,000.00	16,386.74	22,600.00
661-902-717.000	Life Insurance	650.68	800.00	667.22	800.00
661-902-718.000	MERS		33,000.00	24,606.00	28,500.00
661-902-719.000	Retirement Vac/Sick & In	1,369.66			
661-902-726.000	Supplies	6,412.53	7,500.00	8,750.07	7,500.00
661-902-744.000	Uniforms	300.00	300.00		300.00
661-902-751.000	Gas & Oil	44,790.94	70,000.00	64,110.65	75,000.00
661-902-776.000	Tools	1,492.42	2,500.00	1,866.77	6,500.00
661-902-801.000	Professional Services	9,226.62	10,000.00	11,333.64	12,000.00
661-902-850.000	Communications	1,224.86	1,300.00	1,094.75	1,300.00
661-902-910.000	Insurance	20,764.75	25,000.00	23,200.75	27,680.00
661-902-930.000	Repairs & Maintenance	89,755.56	65,000.00	92,156.79	110,000.00
661-902-942.000	Building Rental	22,110.00	23,870.00	19,891.70	31,262.00
661-902-960.000	Education Travel & Train	25.00	500.00	119.56	500.00
661-902-993.000	Bond Principal		38,500.00	38,500.00	11,000.00
661-902-995.000	Bond Interest	6,294.60	3,759.00	3,758.43	2,898.00
	TOTAL EXPENDITURE	308,055.85	385,179.00	381,780.49	444,490.00
	UNK_EXP	413,947.67	1,032,179.00	596,901.93	944,990.00
	Totals for dept 902 - VEHICLE MAINT	413,947.67	1,032,179.00	596,901.93	944,990.00
	Total - Function CAPITAL OUTLAY	413,947.67	1,032,179.00	596,901.93	944,990.00
Function: TRANSFERS OUT					
Dept 966 - TRANSFER OUT					
UNK_EXP					
Transfers-Out					
661-966-999.300	Trs To Energy Debt		9,578.00	9,552.12	9,937.00
661-966-999.512	Transfer Out-Municipal B	41,365.97	40,749.00	40,748.20	41,985.00
	TOTAL TRANSFERS-OUT	41,365.97	50,327.00	50,300.32	51,922.00
	UNK_EXP	41,365.97	50,327.00	50,300.32	51,922.00
	Totals for dept 966 - TRANSFER OUT	41,365.97	50,327.00	50,300.32	51,922.00
	Total - Function TRANSFERS OUT	41,365.97	50,327.00	50,300.32	51,922.00
TOTAL APPROPRIATIONS		455,313.64	1,082,506.00	647,202.25	996,912.00
NET OF REVENUES/APPROPRIATIONS - FUND 661		(2,043.82)	(156,156.00)	(75,404.48)	26,638.00
	BEGINNING FUND BALANCE	683,616.12	681,572.30	681,572.30	606,167.82
	ENDING FUND BALANCE	681,572.30	525,416.30	606,167.82	632,805.82

User: Kirsten
DB: Munising

Fund: 711 CEMETERY TRUST FUND

Calculations as of 06/30/2025

GL NUMBER	DESCRIPTION	2023-24 ACTIVITY	2024-25 AMENDED BUDGET	2024-25 ACTIVITY THRU 06/30/25	2025-26 APPROVED BUDGET
ESTIMATED REVENUES					
Function: Unclassified					
Dept 000 - REVENUES					
INTEREST AND RENTS					
Revenue					
711-000-664.000	Earned Interest	351.50	50.00	303.69	250.00
TOTAL REVENUE		351.50	50.00	303.69	250.00
INTEREST AND RENTS		351.50	50.00	303.69	250.00
Totals for dept 000 - REVENUES		351.50	50.00	303.69	250.00
Total - Function Unclassified		351.50	50.00	303.69	250.00
TOTAL ESTIMATED REVENUES		351.50	50.00	303.69	250.00
NET OF REVENUES/APPROPRIATIONS - FUND 711		351.50	50.00	303.69	250.00
BEGINNING FUND BALANCE		35,974.14	36,325.64	36,325.64	36,629.33
ENDING FUND BALANCE		36,325.64	36,375.64	36,629.33	36,879.33
ESTIMATED REVENUES - ALL FUNDS		9,693,967.37	17,295,289.27	9,507,623.98	16,480,376.92
APPROPRIATIONS - ALL FUNDS		8,864,017.08	20,711,231.71	10,087,738.65	17,378,160.92
NET OF REVENUES/APPROPRIATIONS - ALL FUNDS		829,950.29	(3,415,942.44)	(580,114.67)	(897,784.00)
BEGINNING FUND BALANCE - ALL FUNDS		17,779,258.23	18,609,208.52	18,609,208.52	18,029,093.85
ENDING FUND BALANCE - ALL FUNDS		18,609,208.52	15,193,266.08	18,029,093.85	17,131,309.85