City of Tawas City

2025-2026
General/Special Appropriations Act
&
Adopted Budget

CITY OF TAWAS CITY
2025-2026
General Appropriations
Resolution

WHEREAS, Pursuant to PA 43 MCL 141.412 to 141.415, a notice of public hearing on the proposed budget was published in the Iosco County News-Herald on April 16, 2025 and a public hearing on the proposed budget was held on May 5, 2025, and

WHEREAS, the City Council shall cause to be levied and collected the general property tax on all real and personal property within the City upon the 2025 tax roll an allocated millage of 18.2904 mills for general operations; voted millage of .3440 for Mosquito Control and voted millage of 1.4826 for Public Safety, and

WHEREAS, the estimated totals are hereby appropriated to meet the revenues and expenditures, and

THEREFORE, BE IT RESOLVED, the City Council does hereby adopt the 2025-2026 fiscal year budgets for various funds by line item on a departmental level by activity for the following estimated total revenues and expenditures:

	Revenues	Expenditures
General Fund	2,176,304	2,176,304
Cemetery Trust Fund	200	200
Major Street Fund	475,180	475,180
Local Street Fund	167,065	167,065
Public Safety Fund	916,906	916,906
Police Fund (TPA MERS Pension)	74,448	74,448
Mosquito Control Fund	29,985	26,900
Downtown Development Authority	107,690	500
Library Fund	67,300	67,300

BE IT FURTHER RESOLVED, Pursuant to Section 2 of Act 503 of 1982, the City Council authorizes a 1% administrative fee to be added to the total assessed taxable value of real and personal property within the City of Tawas City for the collection of the 2025 tax roll.

Motion made by Nagy, seconded by Russo to adopt the forgoing resolution and General Appropriations Act. Yes: Lesinski, Malone, Nagy, Russo, Timreck, Klenow and Masich.

Michelle M. Westcott
Clerk

DATE: May 19, 2025

SBM # 1832

GL Number	Description	23-24 Activity	24-25 Projected	25-26 RECOMMENDED
Fund: 101 GENERAL FUND				
Account Category: Estimated Revenues				
000				
101-000-402.000	PROPERTY TAXES	1,231,682	1,281,677	1,309,935
101-000-447.000	PROPERTY TAX ADMIN FEES	30,538	33,820	34,000
101-000-502.100	USDA RURAL DEVELOPMENT GRANT	46,800	0	0
101-000-528.000	OTHER FEDERAL GRANTS	120,578	19,165	0
101-000-540.100	STATE GRANT	40,000	0	0
101-000-543.000	STATE GRANTS - PUBLIC SAFETY		20,000	0
101-000-543.201	STATE GRANT - PD TRAINING CPE	1,500	3,000	0
101-000-543.302	STATE GRANT - PUB SAF/PD TRAI	1,258	1,000	0
101-000-548.000	LIQUOR LICENSE FEES	6,846	4,050	4,000
101-000-573.000	PPT REIMBURSEMENT (LOCAL COMM	51,866	20,000	10,000
101-000-574.000	STATE REVENUE SHARING/CONSTIT	200,752	195,761	200,256
101-000-574.100	CVTRS REVENUE	37,355	41,254	42,777
101-000-574.301	CVTRS REVENUE - PUBLIC SAFETY	712	0	0
101-000-583.000	FIRE CONTRACT FEES	155,341	156,681	0
101-000-586.000	POLICE CONTRACT FEES	5,060	5,040	0
101-000-606.000	FRANCHISE FEES	31,234	30,275	30,000
101-000-607.000	TRAILER PARK FEES	367	375	375
101-000-613.000	MISCELLANEOUS	29,211	114,875	25,000
101-000-613.100	MISC FEES PLANNING & ZONING	11,606	7,500	5,000
101-000-614.000	FIRE RESPONSE FEES/MISC	2,865	8,000	0
101-000-615.000	PENALTIES	2,483	2,500	2,500
101-000-616.000	POLICE MISC FEES	697	1,000	0
101-000-628.000	REFUSE COLLECTION FEES	105,881	109,615	117,360
101-000-636.000	CEMETERY OPENINGS	2,050	3,500	3,500
101-000-637.000	PARK RESERVATION FEES	2,860	1,500	2,000
101-000-637.100	PARK SELF-SERVICE RENTALS		5,000	5,000
101-000-643.000	CEMETERY SALES	2,525	4,000	4,000
101-000-657.000	DISTRICT COURT FINES ORDINANC	3,060	4,000	0
101-000-657.100	DISTRICT COURT FINES - OUIL	300	1,200	0
101-000-657.200	CIVIL INFRACTION ORDINANCE FI		200	200
101-000-665.000	INTEREST	47,699	55,000	30,000
101-000-670.000	STREET EQUIPMENT RENTAL	94,593	171,000	198,000
101-000-670.100	STREET BENEFITS	45,619	85,600	108,000
101-000-670.200	TRUNKLINE OVERHEAD	15,367	20,000	20,000
101-000-671.000	LEASE REVENUE	18,706	7,700	7,750
101-000-671.100	LEASE INTEREST INCOME	295	1,000	1,000
101-000-673.000	SALE OF ASSETS	102,526	7,850	0
101-000-674.000	VETERANS MEMORIAL DONATIONS	3,201	2,500	2,500
101-000-674.100	PRIVATE CONTRIBUTIONS AND DON	1,178	0	0
101-000-674.200	LEGACY WALK DONATIONS	13,600	5,000	2,000
101-000-674.751	SPONSORSHIP & DONATIONS - SUM	7,800	1,237	0
101-000-687.000	REBATES & REFUNDS	1,098	2,500	2,000
101-000-692.000	TRANSFER FROM RESERVES		40,218	9,001
101-000-699.151	CONTRIBUTION FROM CEMETERY	125	200	150
Total Department 000:		2,477,234	2,474,793	2,176,304
Estimated Revenues		2,477,234	2,474,793	2,176,304
Account Category: Appropriations				
101 CITY COUNCIL				
101-101-702.000	PERSONAL SERVICES	7,310	7,870	8,590
101-101-714.000	EMPLOYERS SOCIAL SECURITY	559	605	660
101-101-750.200	SUPPLIES - MISCELLANEOUS	500	500	1,000
101-101-900.000	PRINTING & PUBLISHING	1,726	2,925	2,925
101-101-913.000	TRAINING		0	500
101-101-915.000	MEMBERSHIPS		110	110
101-101-955.000	MISCELLANEOUS	25	50	150
Total Department 101:		10,120	12,060	13,935
172 CITY MANAGER				
101-172-702.000	PERSONAL SERVICES	59,890	69,330	65,480
101-172-712.000	UNEMPLOYMENT INSURANCE	4	10	10
101-172-714.000	EMPLOYERS SOCIAL SECURITY	4,814	5,305	5,010
101-172-715.000	PENSION	18,122	19,325	20,150
101-172-720.000	AUTO ALLOWANCE	4,800	4,800	4,800
101-172-725.000	STD LIFE AD+D INSURANCE	542	550	570
101-172-725.100	LIFE INSURANCE	377	377	377
101-172-850.000	COMMUNICATIONS TELEPHONE CELL	420	420	420
101-172-913.000	TRAINING		0	300

GL Number	Description	23-24 Activity	24-25 Projected	25-26 RECOMMENDED
Fund: 101 GENERAL FUND				
Account Category: Appropriations				
172 CITY MANAGER				
101-172-915.000	MEMBERSHIPS	839	839	900
101-172-955.000	MISCELLANEOUS	25	45	50
Total Department 172:		89,833	101,001	98,067
215 CLERK				
101-215-702.000	PERSONAL SERVICES	32,760	37,060	33,340
101-215-712.000	UNEMPLOYMENT INSURANCE	4	10	10
101-215-714.000	EMPLOYERS SOCIAL SECURITY	2,390	2,835	2,555
101-215-715.000	PENSION	6,966	7,300	7,160
101-215-718.000	HEALTH INSURANCE	9,923	10,110	22,525
101-215-718.200	DENTAL INSURANCE	451	420	875
101-215-718.300	VISION INSURANCE	117	102	205
101-215-725.000	STD LIFE AD+D INSURANCE	396	415	430
101-215-861.000	TRANSPORTATION - MILEAGE REIM	224	150	150
101-215-913.000	TRAINING	1,204	700	750
101-215-915.000	MEMBERSHIPS	150	200	200
Total Department 215:		54,585	59,302	68,200
223 AUDITING				
101-223-801.000	CONTRACTUAL SERVICES	8,325	7,115	9,100
Total Department 223:		8,325	7,115	9,100
243 PROPERTY DESC DEPT - TAX ROLL				
101-243-750.200	SUPPLIES - MISCELLANEOUS	873	850	1,050
101-243-801.000	CONTRACTUAL SERVICES	2,506	2,700	2,900
Total Department 243:		3,379	3,550	3,950
247 BOARD OF REVIEW				
101-247-861.000	TRANSPORTATION - MILEAGE REIM	87	0	100
101-247-900.000	PRINTING & PUBLISHING	400	500	500
101-247-912.000	FEES (NONE FICA)	425	425	525
101-247-913.000	TRAINING	195	100	200
Total Department 247:		1,107	1,025	1,325
253 TREASURER				
101-253-702.000	PERSONAL SERVICES	32,760	37,060	33,340
101-253-712.000	UNEMPLOYMENT INSURANCE	4	10	10
101-253-714.000	EMPLOYERS SOCIAL SECURITY	2,391	2,835	2,555
101-253-715.000	PENSION	6,966	7,300	7,160
101-253-718.000	HEALTH INSURANCE	9,923	10,110	22,525
101-253-718.200	DENTAL INSURANCE	451	420	875
101-253-718.300	VISION INSURANCE	117	102	205
101-253-725.000	STD LIFE AD+D INSURANCE	396	415	430
101-253-861.000	TRANSPORTATION - MILEAGE REIM		0	150
101-253-913.000	TRAINING	194	0	750
101-253-915.000	MEMBERSHIPS	328	328	200
Total Department 253:		53,530	58,580	68,200
257 ASSESSOR				
101-257-702.000	PERSONAL SERVICES	32,592	34,315	35,000
101-257-712.000	UNEMPLOYMENT INSURANCE	6	10	10
101-257-714.000	EMPLOYERS SOCIAL SECURITY	2,264	2,485	2,675
101-257-715.000	PENSION	4,235	4,375	4,545
101-257-718.000	HEALTH INSURANCE	10,126	11,257	12,720
101-257-718.200	DENTAL INSURANCE	362	380	420
101-257-718.300	VISION INSURANCE	73	72	84
101-257-725.000	STD LIFE AD+D INSURANCE	263	275	285
101-257-750.200	SUPPLIES - MISCELLANEOUS	1,129	1,320	1,400
101-257-801.000	CONTRACTUAL SERVICES	3,659	3,200	3,300
101-257-861.000	TRANSPORTATION - MILEAGE REIM	138	200	0
101-257-913.000	TRAINING	100	200	200
101-257-915.000	MEMBERSHIPS	190	175	175
Total Department 257:		55,137	58,264	60,814
262 ELECTIONS				
101-262-702.000	PERSONAL SERVICES	2,883	5,118	2,100
101-262-712.000	UNEMPLOYMENT INSURANCE		0	5
101-262-714.000	EMPLOYERS SOCIAL SECURITY	6	0	50
101-262-750.200	SUPPLIES - MISCELLANEOUS	4,717	14,000	5,000
101-262-801.000	CONTRACTUAL SERVICES	615	2,595	1,200

GL Number	Description	23-24 Activity	24-25 Projected	25-26 RECOMMENDED
Fund: 101 GENERAL FUND				
Account Category: Appropriations				
262 ELECTIONS				
101-262-900.000	PRINTING & PUBLISHING		360	120
Total Department 262:		8,221	22,073	8,475
265 BUILDING AND GROUNDS				
101-265-702.000	PERSONAL SERVICES	4,926	4,926	4,845
101-265-712.000	UNEMPLOYMENT INSURANCE	2	5	5
101-265-714.000	EMPLOYERS SOCIAL SECURITY	375	365	375
101-265-750.100	MAINTENANCE SUPPLIES & EQUIP		0	2,600
101-265-750.400	JANITORIAL SUPPLIES	221	600	600
101-265-801.000	CONTRACTUAL SERVICES		5,785	0
101-265-850.000	COMMUNICATIONS TELEPHONE CELL	802	600	600
101-265-852.000	OTHER MISC COMM - INTERNET	1,800	1,800	1,960
101-265-920.000	ELECTRIC	4,095	5,400	5,400
101-265-921.000	NATURAL GAS	1,935	2,140	2,300
101-265-922.000	WATER/SEWER	823	930	1,000
101-265-930.000	BUILDING REPAIRS	2,125	3,000	7,000
101-265-934.000	REPAIRS & MAINTENANCE OTHER	3,281	4,000	2,500
Total Department 265:		20,385	29,551	29,185
266 ATTORNEY				
101-266-801.000	CONTRACTUAL SERVICES	753	7,500	7,500
Total Department 266:		753	7,500	7,500
267 ADMINISTRATION - CITY HALL				
101-267-702.000	PERSONAL SERVICES	16,185	20,000	11,900
101-267-712.000	UNEMPLOYMENT INSURANCE	4	5	5
101-267-714.000	EMPLOYERS SOCIAL SECURITY	1,191	1,530	910
101-267-715.000	PENSION	8,134	9,100	5,670
101-267-718.000	HEALTH INSURANCE	9,904	9,300	8,535
101-267-718.100	HSA CONTRIBUTIONS	8,855	9,750	10,000
101-267-718.200	DENTAL INSURANCE	355	425	540
101-267-718.300	VISION INSURANCE	74	66	75
101-267-724.000	WORKERS COMPENSATION	7,714	7,000	7,000
101-267-725.000	STD LIFE AD+D INSURANCE	445	465	350
101-267-725.100	LIFE INSURANCE	69	69	0
101-267-750.000	OFFICE SUPPLIES	5,001	7,550	7,550
101-267-801.000	CONTRACTUAL SERVICES	5,957	4,600	4,750
101-267-861.000	TRANSPORTATION - MILEAGE REIM	68	200	200
101-267-913.000	TRAINING		0	500
101-267-934.000	REPAIRS & MAINTENANCE OTHER	495	1,000	1,000
101-267-938.000	COMPUTER REPAIRS EQUIPMENT	8,554	15,600	5,500
101-267-955.000	MISCELLANEOUS	50	200	200
101-267-965.000	GENERAL INSURANCE	4,668	5,721	6,010
101-267-965.100	BOND COSTS	288	313	250
Total Department 267:		78,011	92,894	70,945
301 POLICE DEPARTMENT				
101-301-702.000	PERSONAL SERVICES	251,876	267,575	0
101-301-712.000	UNEMPLOYMENT INSURANCE	30	40	0
101-301-714.000	EMPLOYERS SOCIAL SECURITY	19,288	20,470	0
101-301-715.000	PENSION	19,937	20,495	0
101-301-718.000	HEALTH INSURANCE	23,236	28,235	0
101-301-718.100	HEALTH INSURANCE STIPEND - PO	4,396	4,000	0
101-301-718.200	DENTAL INSURANCE	1,474	1,685	0
101-301-718.300	VISION INSURANCE	227	245	0
101-301-724.000	WORKERS COMPENSATION	4,110	3,200	0
101-301-725.000	STD LIFE AD+D INSURANCE	1,328	1,385	0
101-301-750.000	OFFICE SUPPLIES	865	961	0
101-301-750.100	MAINTENANCE SUPPLIES & EQUIP	356	500	0
101-301-750.400	JANITORIAL SUPPLIES	183	400	0
101-301-750.500	SAFETY TRAINING SUPPLIES	315	500	0
101-301-754.000	FIRE ARMS & TASERS	2,924	2,250	0
101-301-754.302	FIRE ARM & TASERS - AMMO		760	0
101-301-759.000	GAS FUEL & FLUIDS	15,409	18,000	0
101-301-767.000	UNIFORMS	1,145	4,500	0
101-301-801.000	CONTRACTUAL SERVICES	5,102	17,730	0
101-301-801.300	CONTRACTUAL SERVICES - ATTORN	4,000	4,000	0
101-301-850.000	COMMUNICATIONS TELEPHONE CELL	2,008	2,000	0
101-301-852.000	OTHER MISC COMM - INTERNET	3,233	3,570	0

GL Number	Description	23-24 Activity	24-25 Projected	25-26 RECOMMENDED
Fund: 101 GENERAL FUND				
Account Category: Appropriations				
301 POLICE DEPARTMENT				
101-301-913.000	TRAINING	886	3,000	0
101-301-913.201	TRAINING - STATE FUNDED CPE/M		3,000	0
101-301-913.302	TRAINING - STATE FUNDED ACT 3	798	0	0
101-301-915.000	MEMBERSHIPS	215	435	0
101-301-920.000	ELECTRIC	2,587	2,900	0
101-301-921.000	NATURAL GAS	1,333	1,500	0
101-301-922.000	WATER/SEWER	696	750	0
101-301-930.000	BUILDING REPAIRS	96	500	0
101-301-931.000	EQUIPMENT REPAIRS	99	250	0
101-301-932.000	VEHICLE REPAIRS	3,620	4,500	0
101-301-934.000	REPAIRS & MAINTENANCE OTHER	902	685	0
101-301-934.100	RADIO/PAGER MAINTENANCE	457	300	0
101-301-938.000	COMPUTER REPAIRS EQUIPMENT	3,497	4,500	0
101-301-955.000	MISCELLANEOUS	185	10	0
101-301-965.000	GENERAL INSURANCE	8,900	8,900	0
101-301-977.000	EQUIPMENT/TOOLS	12,719	0	0
101-301-980.000	CAPITAL OUTLAY/EQUIPMENT		15,415	0
101-301-981.000	VEHICLE PURCHASES	82,274	59,400	0
101-301-991.000	PRINCIPAL PAYMENTS	22,105	0	0
101-301-991.100	PRINCIPAL PAYMENTS - BUILDING	14,064	14,407	0
101-301-994.100	INTEREST PAYMENT - BUILDING	6,964	6,622	0
101-301-994.300	INTEREST PAYMENTS	129	0	0
	Total Department 301:	523,968	529,575	0
302 TPA PENSION/EXPENSES				
101-302-717.100	PENSION - MERS DB UNFUNDED (T		36,168	0
101-302-801.400	AUDIT FEES (TPA)	415	385	0
	Total Department 302:	415	36,553	0
336 FIRE DEPARTMENT				
101-336-702.000	PERSONAL SERVICES	71,207	82,000	0
101-336-712.000	UNEMPLOYMENT INSURANCE	1	5	0
101-336-714.000	EMPLOYERS SOCIAL SECURITY	5,447	6,300	0
101-336-724.000	WORKERS COMPENSATION	3,563	2,600	0
101-336-750.200	SUPPLIES - MISCELLANEOUS	133	1,000	0
101-336-750.300	MEDICAL SUPPLIES	180	780	0
101-336-758.000	DIESEL FUEL	3,863	5,500	0
101-336-767.000	UNIFORMS	443	500	0
101-336-801.000	CONTRACTUAL SERVICES	1,376	3,875	0
101-336-852.000	OTHER MISC COMM - INTERNET	1,560	1,560	0
101-336-913.000	TRAINING	442	500	0
101-336-915.000	MEMBERSHIPS	159	212	0
101-336-920.000	ELECTRIC	1,905	2,800	0
101-336-921.000	NATURAL GAS	4,292	6,000	0
101-336-922.000	WATER/SEWER	766	825	0
101-336-930.000	BUILDING REPAIRS	77	2,500	0
101-336-931.000	EQUIPMENT REPAIRS	5,165	4,500	0
101-336-931.100	EQUIPMENT TESTING REPAIRS	6,992	13,535	0
101-336-932.000	VEHICLE REPAIRS	19,703	15,500	0
101-336-934.000	REPAIRS & MAINTENANCE OTHER	1,048	3,000	0
101-336-934.100	RADIO/PAGER MAINTENANCE	714	2,500	0
101-336-938.000	COMPUTER REPAIRS EQUIPMENT	100	150	0
101-336-940.000	RENTS & LEASES		2,000	0
101-336-955.000	MISCELLANEOUS	1,585	1,500	0
101-336-965.000	GENERAL INSURANCE	4,800	5,000	0
101-336-977.000	EQUIPMENT/TOOLS	172,601	14,700	0
101-336-980.100	CAPITAL EQUIPMENT - FUTURE PU		52,589	0
101-336-991.000	PRINCIPAL PAYMENTS -2020 FIR	51,714	53,818	0
101-336-994.300	INTEREST PAYMENTS	16,658	14,554	0
	Total Department 336:	376,494	300,303	0
338 DIVE TEAM				
101-338-702.000	PERSONAL SERVICES	7,840	7,000	0
101-338-712.000	UNEMPLOYMENT INSURANCE		5	0
101-338-714.000	EMPLOYERS SOCIAL SECURITY	600	540	0
101-338-750.200	SUPPLIES - MISCELLANEOUS	291	500	0
101-338-913.000	TRAINING	1,000	2,000	0
101-338-931.000	EQUIPMENT REPAIRS	232	1,100	0
101-338-931.100	EQUIPMENT TESTING REPAIRS		2,000	0

GL Number	Description	23-24 Activity	24-25 Projected	25-26 RECOMMENDED
Fund: 101 GENERAL FUND				
Account Category: Appropriations				
338 DIVE TEAM				
101-338-932.000	VEHICLE REPAIRS	221	300	0
101-338-955.000	MISCELLANEOUS	807	1,000	0
101-338-977.000	CAPITAL EQUIPMENT/TOOLS	74,448	12,700	0
	Total Department 338:	85,439	27,145	0
441 DEPARTMENT OF PUBLIC WORKS				
101-441-702.000	PERSONAL SERVICES	90,400	86,480	60,500
101-441-702.001	PERSONAL SERVICES - COMPOST	8,627	7,510	7,500
101-441-710.000	VACATION PAY	16,805	19,715	22,200
101-441-710.200	SICK PAY	18,330	23,530	10,800
101-441-711.000	HOLIDAY PAY	20,164	20,135	22,000
101-441-712.000	UNEMPLOYMENT INSURANCE	18	30	30
101-441-714.000	EMPLOYERS SOCIAL SECURITY	11,944	11,925	9,130
101-441-715.000	PENSION	35,373	37,110	39,700
101-441-718.000	HEALTH INSURANCE	56,762	62,950	109,425
101-441-718.200	DENTAL INSURANCE	3,654	3,735	6,265
101-441-718.300	VISION INSURANCE	521	520	890
101-441-721.000	UNIFORMS		500	500
101-441-725.000	STD LIFE AD+D INSURANCE	2,710	2,825	2,920
101-441-750.000	OFFICE SUPPLIES	306	500	500
101-441-750.100	MAINTENANCE SUPPLIES & EQUIP	4,964	7,000	7,000
101-441-750.500	SAFETY TRAINING SUPPLIES	3,562	2,000	4,050
101-441-758.000	DIESEL FUEL	6,188	10,000	14,000
101-441-759.000	GAS FUEL & FLUIDS	19,608	26,000	26,000
101-441-801.000	CONTRACTUAL SERVICES	876	1,000	13,000
101-441-850.000	COMMUNICATIONS TELEPHONE CELL	3,068	3,195	3,195
101-441-852.000	OTHER MISC COMM - INTERNET	1,080	1,121	1,200
101-441-913.000	TRAINING	95	1,000	1,000
101-441-920.000	ELECTRIC	2,110	5,000	3,200
101-441-921.000	NATURAL GAS	3,749	5,300	6,000
101-441-930.000	BUILDING REPAIRS	22,335	2,500	24,500
101-441-931.000	EQUIPMENT REPAIRS	11,207	14,000	22,750
101-441-932.000	VEHICLE REPAIRS	34,254	51,584	15,000
101-441-934.000	REPAIRS & MAINTENANCE OTHER	10,327	1,000	1,000
101-441-934.400	WINTER MAINTENANCE	3,053	3,700	3,700
101-441-938.000	COMPUTER REPAIRS EQUIPMENT	174	200	200
101-441-955.000	MISCELLANEOUS	3,621	2,300	2,300
101-441-965.000	GENERAL INSURANCE	8,990	9,000	9,450
101-441-976.000	CAPITAL EQUIPMENT VEHICLES	37,094	70,249	7,000
101-441-977.000	CAPITAL EQUIPMENT/TOOLS		351	10,000
	Total Department 441:	441,969	493,965	466,905
448 STREET LIGHTING				
101-448-920.100	STREET/PATHWAY LIGHTING	45,697	51,500	52,000
	Total Department 448:	45,697	51,500	52,000
528 RUBBISH COLLECTION/DISPOSAL				
101-528-801.000	CONTRACTUAL SERVICES	103,729	110,000	117,360
	Total Department 528:	103,729	110,000	117,360
567 CEMETERY				
101-567-702.000	PERSONAL SERVICES	18,643	16,025	14,125
101-567-712.000	UNEMPLOYMENT INSURANCE	7	5	5
101-567-714.000	EMPLOYERS SOCIAL SECURITY	1,419	1,230	1,085
101-567-750.100	MAINTENANCE SUPPLIES & EQUIP	2,252	3,000	5,100
101-567-801.000	CONTRACTUAL SERVICES	1,720	3,500	3,500
101-567-920.000	ELECTRIC	349	370	370
101-567-955.000	MISCELLANEOUS		720	1,000
101-567-974.000	IMPROVEMENTS - MARSH	6,300	4,000	0
	Total Department 567:	30,690	28,850	25,185
701 PLANNING				
101-701-702.000	PERSONAL SERVICES	8,860	9,695	8,805
101-701-712.000	UNEMPLOYMENT INSURANCE	1	5	5
101-701-714.000	EMPLOYERS SOCIAL SECURITY	651	745	675
101-701-801.000	CONTRACTUAL SERVICES	8,399	2,500	1,500
101-701-900.000	PRINTING & PUBLISHING	434	1,000	1,000
101-701-913.000	TRAINING		0	250
101-701-915.000	MEMBERSHIPS	65	65	65

GL Number	Description	23-24 Activity	24-25 Projected	25-26 RECOMMENDED
Fund: 101 GENERAL FUND				
Account Category: Appropriations				
701 PLANNING				
101-701-955.000	MISCELLANEOUS		0	100
	Total Department 701:	18,410	14,010	12,400
702 ZONING				
101-702-702.000	PERSONAL SERVICES	8,981	9,900	8,805
101-702-712.000	UNEMPLOYMENT INSURANCE	1	5	5
101-702-714.000	EMPLOYERS SOCIAL SECURITY	660	760	675
101-702-750.000	OFFICE SUPPLIES	8	150	150
101-702-801.000	CONTRACTUAL SERVICES	510	1,000	2,000
101-702-900.000	PRINTING & PUBLISHING	94	300	300
101-702-913.000	TRAINING		0	250
101-702-955.000	MISCELLANEOUS		375	150
	Total Department 702:	10,254	12,490	12,335
708 COMMUNITY PROMOTIONS				
101-708-750.700	DECORATIONS	1,751	2,000	5,000
101-708-801.000	CONTRACTUAL SERVICES	2,254	2,304	2,330
101-708-955.000	MISCELLANEOUS	7,865	7,705	3,000
101-708-955.100	MISCELLANEOUS - COMM LEASE FO	12,300	1,050	2,000
	Total Department 708:	24,170	13,059	12,330
751 PARKS AND RECREATION				
101-751-702.000	PERSONAL SERVICES	73,896	74,980	96,515
101-751-712.000	UNEMPLOYMENT INSURANCE	10	5	5
101-751-714.000	EMPLOYERS SOCIAL SECURITY	5,599	5,735	7,385
101-751-750.100	MAINTENANCE SUPPLIES & EQUIP	25,065	20,500	15,000
101-751-750.400	JANITORIAL SUPPLIES	3,121	3,750	3,750
101-751-801.000	CONTRACTUAL SERVICES	27,860	14,700	15,795
101-751-913.000	TRAINING	360	500	500
101-751-920.000	ELECTRIC	10,429	11,000	12,000
101-751-920.100	STREET/PATHWAY LIGHTING	1,133	23,416	2,500
101-751-922.000	WATER/SEWER	672	770	790
101-751-930.000	BUILDING REPAIRS	11,524	3,000	3,000
101-751-931.000	EQUIPMENT REPAIRS	222	750	750
101-751-934.000	REPAIRS & MAINTENANCE OTHER	1,096	7,180	7,180
101-751-934.200	SOCCER FIELD	7,305	12,618	10,000
101-751-934.500	BALLFIELD REPAIRS	905	1,000	1,000
101-751-940.000	RENTS & LEASES	27	27	27
101-751-955.000	MISCELLANEOUS	75	100	100
101-751-960.000	VETERANS RECOGNITION EXPENSES	329	9,000	9,000
101-751-960.200	LEGACY WALK EXPENSES	646	7,500	1,000
	Total Department 751:	170,274	196,531	186,297
966 TRANSFERS OUT				
101-966-995.202	TRANSFER TO MAJOR STREETS		0	60,000
101-966-995.203	TRANSFER TO LOCAL STREETS	68,000	43,060	68,085
101-966-995.205	TRANSFER TO PUBLIC SAFETY FUN		0	555,368
101-966-995.207	TRANSFER TO COMPONENT UNIT -	34,908	36,168	37,224
101-966-995.240	TRANSFER TO MOSQUITO FUND		4,000	4,000
101-966-995.370	TRANSFER TO GOLT REFUND BOND	127,164	124,669	127,119
	Total Department 966:	230,072	207,897	851,796
Appropriations		2,444,967	2,474,793	2,176,304
Fund 101 - GENERAL FUND:				
TOTAL ESTIMATED REVENUES		2,477,234	2,474,793	2,176,304
TOTAL APPROPRIATIONS		2,444,967	2,474,793	2,176,304
NET OF REVENUES & APPROPRIATIONS:		32,267	0	0

GL Number	Description	23-24 Activity	24-25 Projected	25-26 RECOMMENDED
Fund: 151 CEMETERY TRUST FUND				
Account Category: Estimated Revenues				
000				
151-000-643.000	CEMETERY SALES	25	50	50
151-000-665.000	INTEREST	125	150	150
Total Department 000:		150	200	200
Estimated Revenues		150	200	200
Account Category: Appropriations				
000				
151-000-995.101	TRANSFER TO GENERAL FUND	125	200	200
Total Department 000:		125	200	200
Appropriations		125	200	200
Fund 151 - CEMETERY TRUST FUND:				
TOTAL ESTIMATED REVENUES		150	200	200
TOTAL APPROPRIATIONS		125	200	200
NET OF REVENUES & APPROPRIATIONS:		25	0	0

GL Number	Description	23-24 Activity	24-25 Projected	25-26 RECOMMENDED
Fund: 202 MAJOR STREET FUND				
Account Category: Estimated Revenues				
000				
202-000-546.000	STATE ACT 51	234,268	242,860	253,710
202-000-546.100	STATE REVENUE - METRO ACT	10,212	10,220	10,000
202-000-550.000	TRUNKLINE	64,557	75,000	75,000
202-000-569.000	STATE GRANTS - OTHER		21,631	0
202-000-574.000	OTHER STATE REVENUE	3,904	3,903	3,920
202-000-613.000	MISCELLANEOUS		405	500
202-000-665.000	INTEREST	4,908	9,615	5,000
202-000-692.000	TRANSFER FROM RESERVES		99,510	67,050
202-000-699.101	CONTRIBUTIONS FROM GENERAL FU		0	60,000
Total Department 000:		317,849	463,144	475,180
Estimated Revenues		317,849	463,144	475,180
Account Category: Appropriations				
000				
202-000-702.000	PERSONAL SERVICES	12,094	12,890	12,730
202-000-712.000	UNEMPLOYMENT INSURANCE	1	5	5
202-000-714.000	EMPLOYERS SOCIAL SECURITY	888	990	975
202-000-801.400	AUDIT FEES	1,540	1,550	1,550
202-000-965.000	GENERAL INSURANCE	800	880	930
Total Department 000:		15,323	16,315	16,190
463 ROUTINE MAINTENANCE				
202-463-702.000	PERSONAL SERVICES	15,880	15,525	14,850
202-463-712.000	UNEMPLOYMENT INSURANCE	1	5	5
202-463-714.000	EMPLOYERS SOCIAL SECURITY	1,198	1,190	1,140
202-463-750.100	MAINTENANCE SUPPLIES & EQUIP	7,806	13,000	11,000
202-463-751.000	STORM DRAINS/CATCH BASINS		2,000	5,000
202-463-801.000	CONTRACTUAL SERVICES	33,322	60,700	134,025
202-463-913.000	TRAINING		15	100
202-463-940.100	EQUIPMENT RENTAL	8,305	27,000	27,000
202-463-940.200	BENEFIT OVERHEAD	4,051	15,000	15,000
Total Department 463:		70,563	134,435	208,120
473 BRIDGE MAINTENANCE				
202-473-750.100	MAINTENANCE SUPPLIES & EQUIP		1,000	1,000
202-473-801.000	CONTRACTUAL SERVICES	1,000	49,000	105,000
Total Department 473:		1,000	50,000	106,000
474 TRAFFIC SIGNS & SIGNALS				
202-474-750.600	STREET SIGNS	1,021	1,800	1,800
202-474-801.000	CONTRACTUAL SERVICES	4,579	4,580	4,885
Total Department 474:		5,600	6,380	6,685
478 WINTER MAINTENANCE				
202-478-702.000	PERSONAL SERVICES	2,632	8,000	6,290
202-478-712.000	UNEMPLOYMENT INSURANCE	1	5	5
202-478-714.000	EMPLOYERS SOCIAL SECURITY	200	615	485
202-478-750.100	MAINTENANCE SUPPLIES & EQUIP	5,938	5,874	6,400
202-478-940.100	EQUIPMENT RENTAL	7,990	22,000	20,000
202-478-940.200	BENEFIT OVERHEAD	2,142	5,000	5,000
Total Department 478:		18,903	41,494	38,180
486 TRUNKLINE ROUTINE MAINTENANCE				
202-486-702.000	PERSONAL SERVICES	11,055	9,225	13,815
202-486-712.000	UNEMPLOYMENT INSURANCE	2	5	5
202-486-714.000	EMPLOYERS SOCIAL SECURITY	839	710	1,060
202-486-750.100	MAINTENANCE SUPPLIES & EQUIP	4,346	2,500	2,500
202-486-940.100	EQUIPMENT RENTAL	14,601	16,000	18,000
202-486-940.200	BENEFIT OVERHEAD	10,533	13,000	15,000
Total Department 486:		41,376	41,440	50,380
490 TRUNKLINE WINTER MAINTENANCE				
202-490-702.000	PERSONAL SERVICES	4,302	7,500	7,075
202-490-712.000	UNEMPLOYMENT INSURANCE	2	5	5
202-490-714.000	EMPLOYERS SOCIAL SECURITY	323	575	545
202-490-750.100	MAINTENANCE SUPPLIES & EQUIP	6,974	7,500	7,500
202-490-801.000	CONTRACTUAL SERVICES		1,500	1,500
202-490-940.100	EQUIPMENT RENTAL	9,089	19,000	20,000
202-490-940.200	BENEFIT OVERHEAD	4,834	12,000	13,000

GL Number	Description	23-24 Activity	24-25 Projected	25-26 RECOMMENDED
Fund: 202 MAJOR STREET FUND				
Account Category: Appropriations				
490 TRUNKLINE WINTER MAINTENANCE				
	Total Department 490:	25,524	48,080	49,625
966 TRANSFERS OUT				
202-966-995.203	TRANSFER TO LOCAL STREET	50,000	125,000	0
	Total Department 966:	50,000	125,000	0
	Appropriations	228,289	463,144	475,180
Fund 202 - MAJOR STREET FUND:				
TOTAL ESTIMATED REVENUES		317,849	463,144	475,180
TOTAL APPROPRIATIONS		228,289	463,144	475,180
NET OF REVENUES & APPROPRIATIONS:		89,560	0	0

GL Number	Description	23-24 Activity	24-25 Projected	25-26 RECOMMENDED
Fund: 203 LOCAL STREET FUND				
Account Category: Estimated Revenues				
000				
203-000-546.000	STATE ACT 51	88,618	91,680	95,980
203-000-569.000	STATE GRANTS - OTHER		80,284	0
203-000-574.000	OTHER STATE REVENUE	1,477	1,478	1,500
203-000-613.000	MISCELLANEOUS	75	3,300	500
203-000-665.000	INTEREST	788	2,000	1,000
203-000-692.000	TRANSFER FROM RESERVES		31,851	0
203-000-699.101	CONTRIBUTIONS FROM GENERAL FU	68,000	43,060	68,085
203-000-699.202	CONTRIBUTION FROM MAJOR STREE	50,000	125,000	0
Total Department 000:		208,958	378,653	167,065
Estimated Revenues		208,958	378,653	167,065
Account Category: Appropriations				
000				
203-000-702.000	PERSONAL SERVICES	12,093	13,400	12,730
203-000-712.000	UNEMPLOYMENT INSURANCE	1	5	5
203-000-714.000	EMPLOYERS SOCIAL SECURITY	888	1,025	975
203-000-801.400	AUDIT FEES	725	725	725
203-000-965.000	GENERAL INSURANCE	400	440	470
Total Department 000:		14,107	15,595	14,905
463 ROUTINE MAINTENANCE				
203-463-702.000	PERSONAL SERVICES	17,798	30,000	29,500
203-463-712.000	UNEMPLOYMENT INSURANCE	2	5	5
203-463-714.000	EMPLOYERS SOCIAL SECURITY	1,339	2,295	2,260
203-463-750.100	MAINTENANCE SUPPLIES & EQUIP	5,661	9,675	11,000
203-463-751.000	STORM DRAINS/CATCH BASINS	1,021	25,000	5,000
203-463-751.100	SIDEWALKS AND DITCHES		1,849	0
203-463-801.000	CONTRACTUAL SERVICES	88,437	189,200	14,500
203-463-913.000	TRAINING		15	0
203-463-940.100	EQUIPMENT RENTAL	13,047	39,000	35,000
203-463-940.200	BENEFIT OVERHEAD	5,241	16,600	15,000
Total Department 463:		132,546	313,639	112,265
474 TRAFFIC SIGNS & SIGNALS				
203-474-750.600	STREET SIGNS	1,000	1,700	1,700
Total Department 474:		1,000	1,700	1,700
478 WINTER MAINTENANCE				
203-478-702.000	PERSONAL SERVICES	3,439	11,000	8,070
203-478-712.000	UNEMPLOYMENT INSURANCE	2	5	5
203-478-714.000	EMPLOYERS SOCIAL SECURITY	259	840	620
203-478-750.100	MAINTENANCE SUPPLIES & EQUIP	5,938	5,874	6,500
203-478-940.100	EQUIPMENT RENTAL	9,409	26,000	18,000
203-478-940.200	BENEFIT OVERHEAD	3,057	4,000	5,000
Total Department 478:		22,104	47,719	38,195
Appropriations		169,757	378,653	167,065
Fund 203 - LOCAL STREET FUND:				
TOTAL ESTIMATED REVENUES		208,958	378,653	167,065
TOTAL APPROPRIATIONS		169,757	378,653	167,065
NET OF REVENUES & APPROPRIATIONS:		39,201	0	0

GL Number	Description	23-24 Activity	24-25 Projected	25-26 RECOMMENDED
Fund: 205 PUBLIC SAFETY FUND				
Account Category: Estimated Revenues				
000				
205-000-405.100	PUBLIC SAFETY MILLAGE		0	106,180
205-000-573.000	PPT REIMBURSEMENT (LOCAL COMM		0	1,000
205-000-665.000	INTEREST		0	5,000
205-000-687.000	REBATES & REFUNDS		0	100
205-000-692.000	TRANSFER FROM RESERVES		0	68,373
205-000-699.101	CONTRIBUTIONS FROM GENERAL FU		0	555,368
	Total Department 000:	0	0	736,021
301 POLICE DEPARTMENT				
205-301-543.201	STATE GRANT - PD TRAINING CPE		0	3,000
205-301-543.302	STATE GRANT - PUB SAF/PD TRAI		0	1,000
205-301-586.000	POLICE CONTRACT FEES		0	5,040
205-301-616.000	POLICE MISC FEES		0	1,000
205-301-657.000	DISTRICT COURT FINES ORDINANC		0	4,000
205-301-657.100	DISTRICT COURT FINES - OUIL		0	1,500
205-301-659.000	RESITUTIONS		0	500
	Total Department 301:	0	0	16,040
336 FIRE DEPARTMENT				
205-336-583.000	FIRE CONTRACT FEES		0	160,345
205-336-614.000	FIRE RESPONSE FEES/MISC		0	4,000
	Total Department 336:	0	0	164,345
338 DIVE TEAM				
205-338-674.100	PRIVATE CONTRIBUTIONS AND DON		0	500
	Total Department 338:	0	0	500
	Estimated Revenues	0	0	916,906
Account Category: Appropriations				
301 POLICE DEPARTMENT				
205-301-702.000	PERSONAL SERVICES		0	337,195
205-301-712.000	UNEMPLOYMENT INSURANCE		0	40
205-301-714.000	EMPLOYERS SOCIAL SECURITY		0	25,795
205-301-715.000	PENSION		0	26,005
205-301-718.000	HEALTH INSURANCE		0	36,590
205-301-718.100	HSA CONTRIBUTIONS		0	3,000
205-301-718.150	HEALTH INSURANCE STIPEND -PO		0	4,000
205-301-718.200	DENTAL INSURANCE		0	2,150
205-301-718.300	VISION INSURANCE		0	350
205-301-724.000	WORKERS COMPENSATION		0	3,500
205-301-725.000	STD LIFE AD+D INSURANCE		0	1,760
205-301-750.000	OFFICE SUPPLIES		0	950
205-301-750.100	MAINTENANCE SUPPLIES & EQUIP		0	500
205-301-750.400	JANITORIAL SUPPLIES		0	300
205-301-750.500	SAFETY TRAINING SUPPLIES		0	500
205-301-754.000	FIRE ARMS & TASERS		0	2,700
205-301-754.302	FIRE ARMS & TASERS-STATE FUND		0	1,000
205-301-759.000	GAS FUEL & FLUIDS		0	17,000
205-301-767.000	UNIFORMS		0	2,000
205-301-767.100	UNIFORMS - DRY CLEANING		0	500
205-301-801.000	CONTRACTUAL SERVICES		0	13,500
205-301-801.300	CONTRACTUAL SERVICES - ATTORN		0	4,000
205-301-850.000	COMMUNICATIONS TELEPHONE CELL		0	2,100
205-301-852.000	OTHER MISC COMM - INTERNET		0	3,600
205-301-913.000	TRAINING		0	3,000
205-301-913.201	TRAINING - STATE FUNDED CPE/M		0	1,500
205-301-913.302	TRAINING - STATE FUNDED ACT 3		0	500
205-301-915.000	MEMBERSHIPS		0	435
205-301-920.000	ELECTRIC		0	2,800
205-301-921.000	NATURAL GAS		0	1,500
205-301-922.000	WATER/SEWER		0	750
205-301-930.000	BUILDING REPAIRS		0	5,700
205-301-931.000	EQUIPMENT REPAIRS		0	250
205-301-932.000	VEHICLE REPAIRS		0	3,500
205-301-934.000	REPAIRS & MAINTENANCE OTHER		0	800
205-301-934.100	RADIO/PAGER MAINTENANCE		0	700
205-301-938.000	COMPUTER REPAIRS EQUIPMENT		0	4,875
205-301-955.000	MISCELLANEOUS		0	100

GL Number	Description	23-24 Activity	24-25 Projected	25-26 RECOMMENDED
Fund: 205 PUBLIC SAFETY FUND				
Account Category: Appropriations				
301 POLICE DEPARTMENT				
205-301-965.000	GENERAL INSURANCE		0	9,345
205-301-991.100	PRINCIPAL PAYMENTS - BUILDING		0	14,738
205-301-994.100	INTEREST PAYMENT - BUILDING		0	6,291
	Total Department 301:	0	0	545,819
302 TPA PENSION/EXPENSES				
205-302-717.100	PENSION - MERS DB UNFUNDED (T		0	37,224
205-302-801.400	AUDIT FEES (TPA)		0	450
	Total Department 302:	0	0	37,674
336 FIRE DEPARTMENT				
205-336-702.000	PERSONAL SERVICES		0	84,000
205-336-712.000	UNEMPLOYMENT INSURANCE		0	5
205-336-714.000	EMPLOYERS SOCIAL SECURITY		0	6,425
205-336-724.000	WORKERS COMPENSATION		0	2,600
205-336-750.200	SUPPLIES - MISCELLANEOUS		0	600
205-336-750.300	MEDICAL SUPPLIES		0	750
205-336-758.000	DIESEL FUEL		0	5,500
205-336-767.000	UNIFORMS		0	500
205-336-801.000	CONTRACTUAL SERVICES		0	5,500
205-336-852.000	OTHER MISC COMM - INTERNET		0	1,600
205-336-913.000	TRAINING		0	1,000
205-336-915.000	MEMBERSHIPS		0	245
205-336-920.000	ELECTRIC		0	2,800
205-336-921.000	NATURAL GAS		0	6,000
205-336-922.000	WATER/SEWER		0	850
205-336-930.000	BUILDING REPAIRS		0	2,500
205-336-931.000	EQUIPMENT REPAIRS		0	5,000
205-336-931.100	EQUIPMENT TESTING REPAIRS		0	13,000
205-336-932.000	VEHICLE REPAIRS		0	15,000
205-336-934.000	REPAIRS & MAINTENANCE OTHER		0	1,000
205-336-934.100	RADIO/PAGER MAINTENANCE		0	2,500
205-336-938.000	COMPUTER REPAIRS EQUIPMENT		0	1,150
205-336-940.000	RENTS & LEASES		0	2,000
205-336-955.000	MISCELLANEOUS		0	1,000
205-336-965.000	GENERAL INSURANCE		0	5,250
205-336-977.000	EQUIPMENT/TOOLS		0	14,300
205-336-980.100	CAPITAL EQUIPMENT -FUTURE PUR		0	54,740
205-336-991.000	PRINCIPAL PAYMENTS 2020 FIRE		0	56,009
205-336-994.300	INTEREST PAYMENTS		0	12,364
	Total Department 336:	0	0	304,188
338 DIVE TEAM				
205-338-702.000	PERSONAL SERVICES		0	6,500
205-338-712.000	UNEMPLOYMENT INSURANCE		0	5
205-338-714.000	EMPLOYERS SOCIAL SECURITY		0	500
205-338-913.000	TRAINING		0	3,000
205-338-931.000	EQUIPMENT REPAIRS		0	2,000
205-338-931.100	EQUIPMENT TESTING REPAIRS		0	1,200
205-338-932.000	VEHICLE REPAIRS		0	300
205-338-934.000	REPAIRS & MAINTENANCE OTHER		0	2,500
205-338-955.000	MISCELLANEOUS		0	500
205-338-977.000	CAPITAL EQUIPMENT/TOOLS		0	12,720
	Total Department 338:	0	0	29,225
Appropriations		0	0	916,906
Fund 205 - PUBLIC SAFETY FUND:				
TOTAL ESTIMATED REVENUES		0	0	916,906
TOTAL APPROPRIATIONS		0	0	916,906
NET OF REVENUES & APPROPRIATIONS:		0	0	0

GL Number	Description	23-24 Activity	24-25 Projected	25-26 RECOMMENDED
Fund: 207 POLICE FUND (TPA MERS PENSION)				
Account Category: Estimated Revenues				
000				
207-000-584.000	CONTRIBUTIONS FROM EAST TAWAS	34,908	36,168	37,224
207-000-699.101	CONTRIBUTIONS FROM GENERAL FU		36,168	37,224
Total Department 000:		34,908	72,336	74,448
Estimated Revenues		34,908	72,336	74,448
Account Category: Appropriations				
302 TPA PENSION/EXPENSES				
207-302-717.100	PENSION - MERS DB UNFUNDED (T	69,816	72,336	74,448
Total Department 302:		69,816	72,336	74,448
Appropriations		69,816	72,336	74,448
Fund 207 - POLICE FUND (TPA MERS PENSION):				
TOTAL ESTIMATED REVENUES		34,908	72,336	74,448
TOTAL APPROPRIATIONS		69,816	72,336	74,448
NET OF REVENUES & APPROPRIATIONS:		(34,908)	0	0

GL Number	Description	23-24 Activity	24-25 Projected	25-26 RECOMMENDED
Fund: 240 MOSQUITO CONTROL FUND				
Account Category: Estimated Revenues				
000				
240-000-404.000	MOSQUITO MILLAGE	30,832	32,069	24,635
240-000-573.000	PPT REEIMBURSEMENT	1,510	550	550
240-000-665.000	INTEREST	1,017	1,500	800
240-000-699.101	CONTRIBUTIONS FROM GENERAL FU		4,000	4,000
Total Department 000:		33,359	38,119	29,985
Estimated Revenues		33,359	38,119	29,985
Account Category: Appropriations				
000				
240-000-801.500	APM MOSQUITO CONTROL	24,000	25,450	26,900
Total Department 000:		24,000	25,450	26,900
Appropriations		24,000	25,450	26,900
Fund 240 - MOSQUITO CONTROL FUND:				
TOTAL ESTIMATED REVENUES		33,359	38,119	29,985
TOTAL APPROPRIATIONS		24,000	25,450	26,900
NET OF REVENUES & APPROPRIATIONS:		9,359	12,669	3,085

GL Number	Description	23-24 Activity	24-25 Projected	25-26 RECOMMENDED
Fund: 248 DOWNTOWN DEVELOPMENT AUTHORITY				
Account Category: Estimated Revenues				
000				
248-000-402.000	PROPERTY TAXES	626	44,667	81,890
248-000-573.000	PPT REEIMBURSEMENT		22,218	25,000
248-000-665.000	INTEREST	8	480	800
Total Department 000:		634	67,365	107,690
Estimated Revenues		634	67,365	107,690
Account Category: Appropriations				
000				
248-000-801.400	AUDIT FEES		0	400
248-000-955.000	MISCELLANEOUS		100	100
Total Department 000:		0	100	500
Appropriations		0	100	500
Fund 248 - DOWNTOWN DEVELOPMENT AUTHORITY:				
TOTAL ESTIMATED REVENUES		634	67,365	107,690
TOTAL APPROPRIATIONS		0	100	500
NET OF REVENUES & APPROPRIATIONS:		634	67,265	107,190

GL Number	Description	23-24 Activity	24-25 Projected	25-26 RECOMMENDED
Fund: 271 LIBRARY FUND				
Account Category: Estimated Revenues				
000				
271-000-581.000	DISTRICT LIBRARY REV. SHARING	50,714	54,132	55,000
271-000-665.000	INTEREST	2,421	1,200	1,000
271-000-692.000	TRANSFER FROM RESERVES		8,983	11,300
	Total Department 000:	53,135	64,315	67,300
	Estimated Revenues	53,135	64,315	67,300
Account Category: Appropriations				
000				
271-000-702.000	PERSONAL SERVICES	36,733	38,280	44,355
271-000-710.000	VACATION PAY	2,556	2,280	2,280
271-000-710.200	SICK PAY	2,055	3,000	1,200
271-000-711.000	HOLIDAY PAY	1,287	1,765	1,045
271-000-712.000	UNEMPLOYMENT INSURANCE	8	10	10
271-000-714.000	EMPLOYERS SOCIAL SECURITY	3,255	3,025	3,740
271-000-724.000	WORKERS COMPENSATION	49	60	80
271-000-750.200	SUPPLIES - MISCELLANEOUS	224	750	1,000
271-000-801.000	CONTRACTUAL SERVICES	3,569	4,000	3,900
271-000-850.000	COMMUNICATIONS TELEPHONE CELL	327	330	350
271-000-920.000	ELECTRIC	1,434	1,600	2,000
271-000-921.000	NATURAL GAS	1,448	1,800	1,800
271-000-922.000	WATER/SEWER	701	800	850
271-000-930.000	BUILDING REPAIRS	45	2,000	2,000
271-000-934.000	REPAIRS & MAINTENANCE OTHER	1,423	1,300	1,300
271-000-934.600	OUTDOOR LEARNING CENTER	47,514	2,000	0
271-000-965.000	GENERAL INSURANCE	1,250	1,315	1,390
	Total Department 000:	103,878	64,315	67,300
	Appropriations	103,878	64,315	67,300
Fund 271 - LIBRARY FUND:				
TOTAL ESTIMATED REVENUES		53,135	64,315	67,300
TOTAL APPROPRIATIONS		103,878	64,315	67,300
NET OF REVENUES & APPROPRIATIONS:		(50,743)	0	0

CITY OF TAWAS CITY
2025-2026
Special Appropriations
Resolution

WHEREAS, Pursuant to PA 43 MCL 141.412 to 141.415, a notice of public hearing on the proposed budget was published in the Iosco County News-Herald on April 16, 2025 and a public hearing on the proposed budget was held on May 5, 2025, and

WHEREAS, the estimated totals are hereby appropriated to meet the revenues and expenditures,

THEREFORE, BE IT RESOLVED, the City Council does hereby adopt the 2025-2026 fiscal year budgets for the Sewer and Water Funds by line item on a departmental level by activity and for the GOLT Refunding Bonds Series 2017 on a fund level for the following estimated total revenues and expenditures:

	Revenues	Expenditures
GOLT Refunding Bonds Series 2017	127,119	127,119
Sewer Fund	1,347,385	1,347,385
Water Fund	700,045	700,045

Motion made by Nagy, seconded by Russo to adopt the forgoing resolution and Special Appropriations Act. Yes: Lesinski, ~~Malone~~, Nagy, Russo, Timreck, Klenow and Masich.

Michelle M. Westcott
Clerk

DATE: May 19, 2025

SBM # 1833

GL Number	Description	23-24 Activity	24-25 Projected	25-26 RECOMMENDED
Fund: 370 GOLT REFUNDING BONDS SERIES 2017				
Account Category: Estimated Revenues				
000				
370-000-699.101	CONTRIBUTIONS FROM GENERAL FU	127,164	124,669	127,119
	Total Department 000:	127,164	124,669	127,119
	Estimated Revenues	127,164	124,669	127,119
Account Category: Appropriations				
000				
370-000-955.000	MISCELLANEOUS	500	500	500
370-000-991.000	PRINCIPAL PAYMENTS	115,000	115,000	120,000
370-000-993.000	REFUNDING BOND ISSUANCE COSTS		0	6,619
370-000-994.300	INTEREST PAYMENTS	11,664	9,169	0
	Total Department 000:	127,164	124,669	127,119
	Appropriations	127,164	124,669	127,119
Fund 370 - GOLT REFUNDING BONDS SERIES 2017:				
TOTAL ESTIMATED REVENUES		127,164	124,669	127,119
TOTAL APPROPRIATIONS		127,164	124,669	127,119
NET OF REVENUES & APPROPRIATIONS:		0	0	0

GL Number	Description	23-24 Activity	24-25 Projected	25-26 RECOMMENDED
Fund: 590 SEWER FUND				
Account Category: Estimated Revenues				
000				
590-000-528.000	OTHER FEDERAL GRANTS	116,474	2,727	0
590-000-602.000	CONNECTION FEES	2,300	2,200	2,300
590-000-604.000	SEWER CHARGES	984,829	1,040,000	1,088,000
590-000-613.000	MISCELLANEOUS	1,225	5,000	5,000
590-000-615.000	PENALTIES	18,925	17,000	17,000
590-000-665.000	INTEREST	78,645	56,000	40,000
590-000-692.000	TRANSFER FROM RESERVES		55,062	195,085
Total Department 000:		1,202,398	1,177,989	1,347,385
Estimated Revenues		1,202,398	1,177,989	1,347,385
Account Category: Appropriations				
000				
590-000-702.000	PERSONAL SERVICES	99,772	98,900	101,115
590-000-712.000	UNEMPLOYMENT INSURANCE	10	15	15
590-000-714.000	EMPLOYERS SOCIAL SECURITY	7,432	7,570	7,735
590-000-724.000	WORKERS COMPENSATION	445	340	350
590-000-750.000	OFFICE SUPPLIES	4,844	5,500	7,000
590-000-750.100	MAINTENANCE SUPPLIES & EQUIP	15,672	23,200	20,000
590-000-750.500	SAFETY TRAINING SUPPLIES		1,000	1,000
590-000-801.000	CONTRACTUAL SERVICES	111,628	54,259	45,500
590-000-801.400	AUDIT FEES	4,105	4,060	4,800
590-000-801.600	TAWAS UTILITIES AUTHORITY	550,000	750,000	800,000
590-000-861.000	TRANSPORTATION - MILEAGE REIM		200	300
590-000-913.000	TRAINING	750	1,500	1,000
590-000-920.000	ELECTRIC	26,792	30,000	30,000
590-000-934.000	REPAIRS & MAINTENANCE OTHER	15,350	57,000	17,000
590-000-938.000	COMPUTER REPAIRS EQUIPMENT	1,434	2,720	1,500
590-000-940.100	EQUIPMENT RENTAL	21,805	28,000	30,000
590-000-940.200	BENEFIT OVERHEAD	14,471	18,000	20,000
590-000-955.000	MISCELLANEOUS	6	0	100
590-000-965.000	GENERAL INSURANCE	4,500	4,725	4,970
590-000-968.000	DEPRECIATION	59,161	65,000	65,000
590-000-977.000	CAPITAL EQUIPMENT	6,413	26,000	190,000
Total Department 000:		944,590	1,177,989	1,347,385
Appropriations		944,590	1,177,989	1,347,385
Fund 590 - SEWER FUND:				
TOTAL ESTIMATED REVENUES		1,202,398	1,177,989	1,347,385
TOTAL APPROPRIATIONS		944,590	1,177,989	1,347,385
NET OF REVENUES & APPROPRIATIONS:		257,808	0	0

GL Number	Description	23-24 Activity	24-25 Projected	25-26 RECOMMENDED
Fund: 591 WATER FUND				
Account Category: Estimated Revenues				
000				
591-000-602.000	CONNECTION FEES	2,000	1,900	2,150
591-000-603.000	WATER SALES	574,883	586,000	618,000
591-000-613.000	MISCELLANEOUS	1,446	20,500	8,000
591-000-615.000	PENALTIES	10,840	11,500	11,500
591-000-665.000	INTEREST	101,952	100,000	50,000
591-000-692.000	TRANSFER FROM RESERVES		0	10,395
Total Department 000:		691,121	719,900	700,045
Estimated Revenues		691,121	719,900	700,045
Account Category: Appropriations				
000				
591-000-702.000	PERSONAL SERVICES	74,629	79,170	88,810
591-000-712.000	UNEMPLOYMENT INSURANCE	8	15	15
591-000-714.000	EMPLOYERS SOCIAL SECURITY	5,508	6,060	6,795
591-000-724.000	WORKERS COMPENSATION	615	600	600
591-000-750.000	OFFICE SUPPLIES	4,888	5,355	7,000
591-000-750.100	MAINTENANCE SUPPLIES & EQUIP	22,013	33,600	15,000
591-000-801.000	CONTRACTUAL SERVICES	13,298	27,155	133,870
591-000-801.400	AUDIT FEES	3,085	3,050	4,800
591-000-801.700	HSRUA OPERATING & MAINTENANCE	172,369	161,206	175,000
591-000-850.000	COMMUNICATIONS TELEPHONE CELL		245	485
591-000-861.000	TRANSPORTATION - MILEAGE REIM		200	200
591-000-913.000	TRAINING	1,095	2,000	2,000
591-000-934.000	REPAIRS & MAINTENANCE OTHER	3,892	75,100	80,000
591-000-938.000	COMPUTER REPAIRS EQUIPMENT	1,434	2,720	1,500
591-000-940.100	EQUIPMENT RENTAL	10,696	24,000	30,000
591-000-940.200	BENEFIT OVERHEAD	16,658	17,000	20,000
591-000-965.000	GENERAL INSURANCE	4,500	4,725	4,970
591-000-968.000	DEPRECIATION	112,833	129,000	129,000
591-000-977.000	CAPITAL EQUIPMENT		26,000	0
Total Department 000:		447,521	597,201	700,045
Appropriations		447,521	597,201	700,045
Fund 591 - WATER FUND:				
TOTAL ESTIMATED REVENUES		691,121	719,900	700,045
TOTAL APPROPRIATIONS		447,521	597,201	700,045
NET OF REVENUES & APPROPRIATIONS:		243,600	122,699	0
Report Totals:				
TOTAL ESTIMATED REVENUES - ALL FUNDS		5,146,910	5,581,483	6,189,627
TOTAL APPROPRIATIONS - ALL FUNDS		4,560,107	5,378,850	6,079,352
NET OF REVENUES & APPROPRIATIONS:		586,803	202,633	110,275

City of Tawas City

2025-2026
Adopted Budget

<u>TUA</u>
<u>HSRUA</u>

GL NUMBER	DESCRIPTION	2025-26 APPROVED BUDGET
Fund: 590 SEWER FUND		
ESTIMATED REVENUES		
Dept 000		
590-000-000.999	TRANSFER FROM PRIOR YEAR FUNDS	1,067,090.00
590-000-607.000	CHARGE FOR SERVICES-BALDWIN	180,000.00
590-000-607.100	CHARGE FOR SERVICES-EAST TAWAS	800,000.00
590-000-607.200	CHARGE FOR SERVICES-TAWAS CITY	800,000.00
590-000-665.000	INTEREST	25,000.00
590-000-678.000	REIMBURSEMENTS	
590-000-694.000	MISC REVENUES	
Totals for dept 000 -		2,872,090.00
TOTAL ESTIMATED REVENUES		2,872,090.00
APPROPRIATIONS		
Dept 556		
590-556-727.000	OFFICE SUPPLIES	500.00
590-556-740.000	MATERIAL AND SUPPLIES	60,000.00
590-556-778.000	EQUIPMENT SUPPLIES	15,000.00
590-556-780.000	LABORATORY SUPPLIES	12,500.00
590-556-818.000	CONTRACTED SERVICES-PLANT OPER	495,000.00
590-556-818.100	OUTSIDE CONTRACT SERVICES	125,000.00
590-556-830.000	PROFESSIONAL SERVICES	250,000.00
590-556-830.100	PROF SERV - CWSRF PROJECT	
590-556-830.200	LABORATORY SAMPLING/TESTING	65,000.00
590-556-850.000	TELEPHONE/CELL PHONE	550.00
590-556-851.000	INTERNET SERVICES	840.00
590-556-900.000	PUBLISHING AND PRINTING	500.00
590-556-912.000	INSURANCE	25,000.00
590-556-920.000	ELECTRICITY	80,000.00
590-556-921.000	NATURAL GAS	7,500.00
590-556-925.000	WATER/SEWER	4,700.00
590-556-932.000	EQUIPMENT REPAIRS	20,000.00
590-556-934.000	OFFICE EQUIPMENT REPAIRS	
590-556-956.000	MISCELLANEOUS EXPENSES	1,500.00
590-556-960.000	PERMIT FEES	8,500.00
590-556-970.000	CAPITAL OUTLAY	1,700,000.00
590-556-971.000	LAND ACQUISITION	
590-556-975.000	ALLOCATED FOR CIP PROJECTS	
590-556-991.000	PRINCIPAL CWSRF LOAN PAYMENT	
590-556-993.000	INTEREST CWSRF LOAN PYMT	
Totals for dept 556 -		2,872,090.00
TOTAL APPROPRIATIONS		2,872,090.00
NET OF REVENUES/APPROPRIATIONS - FUND 590		
BEGINNING FUND BALANCE		
ENDING FUND BALANCE		

Huron Shore Regional Utility Authority
2025 Budget

OPERATING REVENUE:	Acct #	Budget 2024	Actual Projected 2024	Budget 2025	Change
City of East Tawas	607	$147,019	$147,019	$139,580	($7,439)
City of Tawas City	608	160,799	160,799	161,612	813
Baldwin Township	609	47,382	48,257	49,542	2,160
AuSable Township	610	127,843	127,843	125,020	(2,823)
Oscoda Twp/WAFB	611	608,357	608,357	644,147	35,790
Charges for Services Rendered	626	15,000	15,072	15,000	0
Charges for Services-Sales	642	0	0	0	0
Interest	664	25,000	46,695	42,000	17,000
Rents	668	183,000	183,870	189,000	6,000
Reimbursements	677	0	0	0	0
TOTAL OPERATING REVENUE		1,314,400	1,337,912	1,365,900	51,501
OPERATING EXPENDITURES:					
Contracted Services	801	913,000	938,758	913,000	0
Audit	803	6,500	6,515	6,700	200
Legal	808	36,000	36,000	36,000	0
Miscellaneous Communications	850	0	0	1,500	1,500
Insurance	910	20,000	19,893	20,000	0
Miscellaneous	956	2,400	3,092	3,200	800
Subtotal Operating Expenditures		*977,900*	*1,004,258*	*978,900*	*2,500*
Capital Improvement Plan:					
Repair & Maintenance	930	614,500	442,641	725,000	110,500
Capital Improvement	978	72,000	34,681	12,000	(60,000)
Subtotal Capital Improvement Plan		*686,500*	*477,322*	*737,000*	*50,500*
TOTAL OPERATING EXPENDITURES		1,664,400	1,481,580	1,715,900	53,000
OPERATING INCOME (LOSS)		(350,000)	(143,668)	(350,000)	0
OTHER					
Transfer to Unrestricted Replacement Account		0	0	0	0
Transfer from Fund Balance		350,000	143,668	350,000	0
Net Transfers		350,000	143,668	350,000	0
NET INCOME (LOSS)		0	0	0	0

SUPPORTING BUDGET COMPUTATIONS & ALLOCATIONS

Charge for Services Allocation	2024 Per Thousand Gallons Used	2024 Percentage	Budget 2025
City of East Tawas	61,250	12.46%	$139,580
City of Tawas City	70,918	14.43%	$161,612
Baldwin Township	21,740	4.42%	$49,542
AuSable Township	54,861	11.16%	$125,020
Oscoda Twp/WAFB	282,662	57.52%	$644,147
Totals	491,431	100.00%	$1,119,900
Total amount needed per budget			$1,119,900
Rate per thousand gallons			$2.278855

11/6/2024