City of Tawas City

2026-2027
General/Special Appropriations Act
&
Adopted Budget

CITY OF TAWAS CITY
2026-2027
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 15, 2026 and a public hearing on the proposed budget was held on May 4, 2026, 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 2026 tax roll an allocated millage of 17.9245 mills for general operations; voted millage of .3371 for Mosquito Control and voted millage of 1.4529 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 2026-2027 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	2,248,271	2,239,762
Cemetery Trust Fund	175	175
Major Street Fund	455,565	455,565
Local Street Fund	314,515	314,515
Public Safety Fund	1,017,891	1,017,891
Police Fund (TPA MERS Pension)	74,412	74,412
Mosquito Control Fund	31,370	26,900
Downtown Development Authority	144,010	124,175
Library Fund	75,625	75,625

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 2026 tax roll.

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

Michelle M. Westcott

Michelle M. Westcott
Clerk

DATE: May 18, 2026 SBM # 1879

GL Number	Description	24-25 Activity	25-26 Projected	26-27 Recommended
Fund: 101 GENERAL FUND				
Account Category: Estimated Revenues				
000				
101-000-402.000	PROPERTY TAXES	1,281,677	1,359,359	1,380,960
101-000-447.000	PROPERTY TAX ADMIN FEES	33,820	36,522	36,000
101-000-528.000	OTHER FEDERAL GRANTS	17,015	15,620	
101-000-540.100	STATE GRANT		25,600	
101-000-543.000	STATE GRANTS - PUBLIC SAFETY	20,000		
101-000-543.201	STATE GRANT - PD TRAINING CPE/MC	3,000		
101-000-543.302	STATE GRANT - PUB SAF/PD TRAININ	1,294		
101-000-548.000	LIQUOR LICENSE FEES	4,799	4,000	4,000
101-000-569.000	STATE GRANTS - OTHER		3,708	3,000
101-000-573.000	PPT REIMBURSEMENT (LOCAL COMM ST	14,791	10,000	10,000
101-000-574.000	STATE REVENUE SHARING/CONSTITUTI	197,338	195,033	190,472
101-000-574.100	CVTRS REVENUE	41,305	41,303	41,309
101-000-581.000	LOCAL GRANTS	10,014		
101-000-583.000	FIRE CONTRACT FEES	156,680		
101-000-586.000	POLICE CONTRACT FEES	5,041		
101-000-606.000	FRANCHISE FEES	28,881	27,000	26,000
101-000-607.000	TRAILER PARK FEES	354	292	290
101-000-613.000	MISCELLANEOUS	19,798	16,900	18,000
101-000-613.100	MISC FEES PLANNING & ZONING	9,869	9,000	8,000
101-000-614.000	FIRE RESPONSE FEES/MISC	9,786		
101-000-615.000	PENALTIES	2,365	2,500	2,500
101-000-616.000	POLICE MISC FEES	949		
101-000-628.000	REFUSE COLLECTION FEES	112,163	117,360	116,665
101-000-636.000	CEMETERY OPENINGS	2,650	3,500	3,500
101-000-637.000	PARK RESERVATION FEES	2,970	2,500	2,000
101-000-637.100	PARK SELF-SERVICE RENTALS	997	1,000	1,000
101-000-643.000	CEMETERY SALES	2,670	5,000	4,000
101-000-657.000	DISTRICT COURT FINES ORDINANCE	2,141		
101-000-657.100	DISTRICT COURT FINES - OUIL	1,127		
101-000-657.200	CIVIL INFRACTION ORDINANCE FINES	150	200	200
101-000-665.000	INTEREST	51,493	44,000	30,000
101-000-667.000	RENT		2,500	
101-000-670.000	STREET EQUIPMENT RENTAL	173,531	198,000	216,000
101-000-670.100	STREET BENEFITS	63,897	108,000	116,500
101-000-670.200	TRUNKLINE OVERHEAD	20,385	20,000	22,000
101-000-671.000	LEASE REVENUE	7,367	6,500	9,000
101-000-671.100	LEASE INTEREST INCOME	833	1,000	1,000
101-000-673.000	SALE OF ASSETS	7,850		
101-000-674.000	VETERANS MEMORIAL DONATIONS	2,066	2,500	2,500
101-000-674.200	LEGACY WALK DONATIONS	5,292	2,000	2,000
101-000-674.751	SPONSORSHIP & DONATIONS - SUMMER	1,237		
101-000-677.000	CAPITAL CONTRIBUTIONS	28,247		
101-000-687.000	REBATES & REFUNDS	2,153	1,200	1,200
101-000-692.000	TRANSFER FROM RESERVES		551,799	
101-000-698.100	INSURANCE PROCEEDS	80,182		
101-000-699.151	CONTRIBUTION FROM CEMETERY	123	200	175
Total 000:		2,428,300	2,814,096	2,248,271
Estimated Revenues		2,428,300	2,814,096	2,248,271
Account Category: Appropriations				
101				
101-101-702.000	PERSONAL SERVICES	7,830	8,150	10,410
101-101-714.000	EMPLOYERS SOCIAL SECURITY	599	660	800
101-101-750.200	SUPPLIES - MISCELLANEOUS	842	1,200	1,300
101-101-900.000	PRINTING & PUBLISHING	2,319	2,925	2,925
101-101-913.000	TRAINING		618	500
101-101-915.000	MEMBERSHIPS	110	120	120
101-101-955.000	MISCELLANEOUS	400	30	150
Total 101:		12,100	13,703	16,205
172				
101-172-702.000	PERSONAL SERVICES	64,806	71,215	71,300
101-172-712.000	UNEMPLOYMENT INSURANCE	4	10	10
101-172-714.000	EMPLOYERS SOCIAL SECURITY	5,190	5,450	5,460
101-172-715.000	PENSION	19,436	20,150	21,935
101-172-720.000	AUTO ALLOWANCE	4,800	4,800	4,800
101-172-725.000	STD LIFE AD+D INSURANCE	548	550	570

GL Number	Description	24-25 Activity	25-26 Projected	26-27 Recommended
Fund: 101 GENERAL FUND				
Account Category: Appropriations				
172				
101-172-725.100	LIFE INSURANCE	377	377	377
101-172-850.000	COMMUNICATIONS TELEPHONE CELL RA	420	420	420
101-172-913.000	TRAINING			300
101-172-915.000	MEMBERSHIPS	849	900	900
101-172-955.000	MISCELLANEOUS	345	25	50
Total 172:		96,775	103,897	106,122
215				
101-215-702.000	PERSONAL SERVICES	33,436	33,406	35,770
101-215-712.000	UNEMPLOYMENT INSURANCE	5	10	10
101-215-714.000	EMPLOYERS SOCIAL SECURITY	2,440	2,555	2,740
101-215-715.000	PENSION	6,732	7,160	7,685
101-215-718.000	HEALTH INSURANCE	11,746	22,932	23,080
101-215-718.200	DENTAL INSURANCE	476	760	825
101-215-718.300	VISION INSURANCE	114	175	185
101-215-725.000	STD LIFE AD+D INSURANCE	361	410	430
101-215-861.000	TRANSPORTATION - MILEAGE REIMBUR		150	150
101-215-913.000	TRAINING	700		1,360
101-215-915.000	MEMBERSHIPS	200	200	200
Total 215:		56,210	67,758	72,435
223				
101-223-801.000	CONTRACTUAL SERVICES	7,115	7,815	8,100
Total 223:		7,115	7,815	8,100
243				
101-243-750.200	SUPPLIES - MISCELLANEOUS	850	1,762	1,080
101-243-801.000	CONTRACTUAL SERVICES	2,541	2,888	2,900
Total 243:		3,391	4,650	3,980
247				
101-247-861.000	TRANSPORTATION - MILEAGE REIMBUR		200	200
101-247-900.000	PRINTING & PUBLISHING	400	500	525
101-247-912.000	FEES (NONE FICA)	425	525	525
101-247-913.000	TRAINING		75	100
Total 247:		825	1,300	1,350
253				
101-253-702.000	PERSONAL SERVICES	33,436	33,406	35,770
101-253-712.000	UNEMPLOYMENT INSURANCE	5	10	10
101-253-714.000	EMPLOYERS SOCIAL SECURITY	2,439	2,555	2,740
101-253-715.000	PENSION	6,732	7,160	7,685
101-253-718.000	HEALTH INSURANCE	11,746	22,932	23,080
101-253-718.200	DENTAL INSURANCE	476	760	825
101-253-718.300	VISION INSURANCE	114	175	185
101-253-725.000	STD LIFE AD+D INSURANCE	361	410	430
101-253-861.000	TRANSPORTATION - MILEAGE REIMBUR		150	150
101-253-913.000	TRAINING	15	100	1,200
101-253-915.000	MEMBERSHIPS	328	198	200
Total 253:		55,652	67,856	72,275
257				
101-257-702.000	PERSONAL SERVICES	33,802	5,965	
101-257-712.000	UNEMPLOYMENT INSURANCE	5		
101-257-714.000	EMPLOYERS SOCIAL SECURITY	2,586	456	
101-257-715.000	PENSION	4,375	875	
101-257-718.000	HEALTH INSURANCE	11,257	1,076	
101-257-718.200	DENTAL INSURANCE	378	32	
101-257-718.300	VISION INSURANCE	72	6	
101-257-725.000	STD LIFE AD+D INSURANCE	275		
101-257-750.200	SUPPLIES - MISCELLANEOUS	1,318	20,697	21,000
101-257-801.000	CONTRACTUAL SERVICES	3,107	31,332	34,100
101-257-913.000	TRAINING	50		
101-257-915.000	MEMBERSHIPS	175		
Total 257:		57,400	60,439	55,100
262				
101-262-702.000	PERSONAL SERVICES	5,118	1,000	5,800
101-262-712.000	UNEMPLOYMENT INSURANCE			5
101-262-714.000	EMPLOYERS SOCIAL SECURITY		77	445

GL Number	Description	24-25 Activity	25-26 Projected	26-27 Recommended
Fund: 101 GENERAL FUND				
Account Category: Appropriations				
262				
101-262-750.200	SUPPLIES - MISCELLANEOUS	12,072	2,500	5,000
101-262-801.000	CONTRACTUAL SERVICES	2,595	1,200	1,700
101-262-900.000	PRINTING & PUBLISHING			250
Total 262:		19,785	4,777	13,200
265				
101-265-702.000	PERSONAL SERVICES	4,081	4,845	9,300
101-265-712.000	UNEMPLOYMENT INSURANCE	2	5	5
101-265-714.000	EMPLOYERS SOCIAL SECURITY	311	375	715
101-265-750.100	MAINTENANCE SUPPLIES & EQUIP UND		2,600	2,000
101-265-750.400	JANITORIAL SUPPLIES	325	600	600
101-265-801.000	CONTRACTUAL SERVICES	5,288		
101-265-850.000	COMMUNICATIONS TELEPHONE CELL RA	522	600	600
101-265-852.000	OTHER MISC COMM - INTERNET	1,800	1,800	1,920
101-265-920.000	ELECTRIC	4,168	5,400	5,400
101-265-921.000	NATURAL GAS	2,122	2,300	2,300
101-265-922.000	WATER/SEWER	949	1,080	1,100
101-265-930.000	BUILDING REPAIRS	160	14,500	5,000
101-265-934.000	REPAIRS & MAINTENANCE OTHER	3,259	2,500	2,500
Total 265:		22,987	36,605	31,440
266				
101-266-801.000	CONTRACTUAL SERVICES	2,135	7,500	7,500
Total 266:		2,135	7,500	7,500
267				
101-267-702.000	PERSONAL SERVICES	21,782	13,650	17,100
101-267-712.000	UNEMPLOYMENT INSURANCE	3	5	5
101-267-714.000	EMPLOYERS SOCIAL SECURITY	1,626	1,045	1,310
101-267-715.000	PENSION	9,248	6,010	14,550
101-267-718.000	HEALTH INSURANCE	9,252	13,185	21,920
101-267-718.100	HSA CONTRIBUTIONS	9,930	9,020	10,000
101-267-718.200	DENTAL INSURANCE	420	550	1,310
101-267-718.300	VISION INSURANCE	66	75	190
101-267-724.000	WORKERS COMPENSATION	6,288	7,000	7,000
101-267-725.000	STD LIFE AD+D INSURANCE	357	350	835
101-267-725.100	LIFE INSURANCE	69		
101-267-750.000	OFFICE SUPPLIES	4,419	7,550	7,550
101-267-801.000	CONTRACTUAL SERVICES	4,830	5,000	5,200
101-267-861.000	TRANSPORTATION - MILEAGE REIMBUR	118	200	200
101-267-913.000	TRAINING		1,047	2,000
101-267-934.000	REPAIRS & MAINTENANCE OTHER	509	1,000	1,000
101-267-938.000	COMPUTER REPAIRS EQUIPMENT	13,513	5,500	8,800
101-267-955.000	MISCELLANEOUS	493	50	200
101-267-965.000	GENERAL INSURANCE	5,721	6,552	7,075
101-267-965.100	BOND COSTS	313	238	250
Total 267:		88,957	78,027	106,495
301				
101-301-702.000	PERSONAL SERVICES	287,418		
101-301-712.000	UNEMPLOYMENT INSURANCE	42		
101-301-714.000	EMPLOYERS SOCIAL SECURITY	22,015		
101-301-715.000	PENSION	20,205		
101-301-718.000	HEALTH INSURANCE	28,679		
101-301-718.100	HEALTH INSURANCE STIPEND - POLIC	3,544		
101-301-718.200	DENTAL INSURANCE	1,707		
101-301-718.300	VISION INSURANCE	250		
101-301-724.000	WORKERS COMPENSATION	3,027		
101-301-725.000	STD LIFE AD+D INSURANCE	1,342		
101-301-750.000	OFFICE SUPPLIES	1,062		
101-301-750.100	MAINTENANCE SUPPLIES & EQUIP UND	289		
101-301-750.200	SUPPLIES - MISCELLANEOUS	45		
101-301-750.400	JANITORIAL SUPPLIES	208		
101-301-750.500	SAFETY TRAINING SUPPLIES	162		
101-301-754.000	FIRE ARMS & TASERS	2,249		
101-301-754.302	FIRE ARM & TASERS - AMMO	920		
101-301-759.000	GAS FUEL & FLUIDS	11,827		
101-301-767.000	UNIFORMS	5,817		
101-301-801.000	CONTRACTUAL SERVICES	18,037		

GL Number	Description	24-25 Activity	25-26 Projected	26-27 Recommended
Fund: 101 GENERAL FUND				
Account Category: Appropriations				
301				
101-301-801.300	CONTRACTUAL SERVICES - ATTORNEY	4,000		
101-301-850.000	COMMUNICATIONS TELEPHONE CELL RA	1,998		
101-301-852.000	OTHER MISC COMM - INTERNET	3,418		
101-301-913.000	TRAINING	10,262		
101-301-913.201	TRAINING - STATE FUNDED CPE/MCOL	2,328		
101-301-915.000	MEMBERSHIPS	435		
101-301-920.000	ELECTRIC	2,999		
101-301-921.000	NATURAL GAS	1,446		
101-301-922.000	WATER/SEWER	740		
101-301-930.000	BUILDING REPAIRS	469		
101-301-931.000	EQUIPMENT REPAIRS	6		
101-301-932.000	VEHICLE REPAIRS	5,081		
101-301-934.000	REPAIRS & MAINTENANCE OTHER	729		
101-301-934.100	RADIO/PAGER MAINTENANCE	49		
101-301-938.000	COMPUTER REPAIRS EQUIPMENT	4,654		
101-301-955.000	MISCELLANEOUS	309		
101-301-965.000	GENERAL INSURANCE	8,900		
101-301-980.000	CAPITAL OUTLAY/EQUIPMENT	3,434		
101-301-981.000	VEHICLE PURCHASES	71,820		
101-301-991.100	PRINCIPAL PAYMENTS - BUILDING	14,406		
101-301-994.100	INTEREST PAYMENT - BUILDING	6,622		
Total 301:		552,950		
302				
101-302-717.100	PENSION - MERS DB UNFUNDED (TPA)	36,168		
101-302-801.400	AUDIT FEES (TPA)	385		
Total 302:		36,553		
336				
101-336-702.000	PERSONAL SERVICES	69,829		
101-336-712.000	UNEMPLOYMENT INSURANCE	1		
101-336-714.000	EMPLOYERS SOCIAL SECURITY	5,339		
101-336-724.000	WORKERS COMPENSATION	2,385		
101-336-750.200	SUPPLIES - MISCELLANEOUS	880		
101-336-750.300	MEDICAL SUPPLIES	461		
101-336-758.000	DIESEL FUEL	3,289		
101-336-767.000	UNIFORMS	474		
101-336-801.000	CONTRACTUAL SERVICES	3,875		
101-336-852.000	OTHER MISC COMM - INTERNET	1,560		
101-336-913.000	TRAINING	351		
101-336-915.000	MEMBERSHIPS	212		
101-336-920.000	ELECTRIC	2,057		
101-336-921.000	NATURAL GAS	4,835		
101-336-922.000	WATER/SEWER	885		
101-336-930.000	BUILDING REPAIRS	677		
101-336-931.000	EQUIPMENT REPAIRS	3,288		
101-336-931.100	EQUIPMENT TESTING REPAIRS	7,751		
101-336-932.000	VEHICLE REPAIRS	11,938		
101-336-934.000	REPAIRS & MAINTENANCE OTHER	3,298		
101-336-934.100	RADIO/PAGER MAINTENANCE	476		
101-336-938.000	COMPUTER REPAIRS EQUIPMENT	147		
101-336-955.000	MISCELLANEOUS	1,907		
101-336-965.000	GENERAL INSURANCE	5,000		
101-336-977.000	EQUIPMENT/TOOLS	15,171		
101-336-991.000	PRINCIPAL PAYMENTS -2020 FIRE T	53,818		
101-336-994.300	INTEREST PAYMENTS	14,554		
Total 336:		214,458		
338				
101-338-702.000	PERSONAL SERVICES	6,632		
101-338-714.000	EMPLOYERS SOCIAL SECURITY	507		
101-338-913.000	TRAINING	400		
101-338-931.000	EQUIPMENT REPAIRS	1,073		
101-338-931.100	EQUIPMENT TESTING REPAIRS	1,140		
101-338-932.000	VEHICLE REPAIRS	202		
101-338-955.000	MISCELLANEOUS	212		
101-338-977.000	CAPITAL EQUIPMENT/TOOLS	14,396		
Total 338:		24,562		

GL Number	Description	24-25 Activity	25-26 Projected	26-27 Recommended
Fund: 101 GENERAL FUND				
Account Category: Appropriations				
441				
101-441-702.000	PERSONAL SERVICES	73,406	74,000	86,650
101-441-702.001	PERSONAL SERVICES - COMPOST	6,366	7,500	9,980
101-441-710.000	VACATION PAY	25,161	22,200	24,600
101-441-710.200	SICK PAY	13,929	10,800	13,480
101-441-711.000	HOLIDAY PAY	21,693	22,000	24,270
101-441-712.000	UNEMPLOYMENT INSURANCE	18	30	30
101-441-714.000	EMPLOYERS SOCIAL SECURITY	10,817	9,310	12,165
101-441-715.000	PENSION	37,348	41,220	42,500
101-441-718.000	HEALTH INSURANCE	64,146	84,769	86,385
101-441-718.200	DENTAL INSURANCE	3,797	4,316	4,730
101-441-718.300	VISION INSURANCE	534	732	780
101-441-721.000	UNIFORMS		500	500
101-441-725.000	STD LIFE AD+D INSURANCE	2,652	2,800	2,910
101-441-750.000	OFFICE SUPPLIES	277	500	500
101-441-750.100	MAINTENANCE SUPPLIES & EQUIP UND	7,428	11,000	22,000
101-441-750.400	JANITORIAL SUPPLIES		50	50
101-441-750.500	SAFETY TRAINING SUPPLIES	1,782	5,625	1,500
101-441-758.000	DIESEL FUEL	7,224	10,000	14,000
101-441-759.000	GAS FUEL & FLUIDS	20,579	26,000	26,000
101-441-801.000	CONTRACTUAL SERVICES	475	13,000	11,000
101-441-850.000	COMMUNICATIONS TELEPHONE CELL RA	3,052	3,335	3,520
101-441-852.000	OTHER MISC COMM - INTERNET	1,120	1,200	1,320
101-441-861.000	TRANSPORTATION - MILEAGE REIMBUR	343		
101-441-913.000	TRAINING	2,925	1,500	1,000
101-441-920.000	ELECTRIC	5,021	5,200	3,500
101-441-921.000	NATURAL GAS	3,794	5,000	6,000
101-441-930.000	BUILDING REPAIRS	279	24,500	2,500
101-441-931.000	EQUIPMENT REPAIRS	18,034	22,750	22,000
101-441-932.000	VEHICLE REPAIRS	42,502	15,000	15,000
101-441-934.000	REPAIRS & MAINTENANCE OTHER	973	1,000	1,000
101-441-934.400	WINTER MAINTENANCE		3,700	3,700
101-441-938.000	COMPUTER REPAIRS EQUIPMENT	184	200	200
101-441-955.000	MISCELLANEOUS	2,027	2,300	2,300
101-441-965.000	GENERAL INSURANCE	9,000	9,154	9,885
101-441-976.000	CAPITAL EQUIPMENT VEHICLES	70,249	7,000	61,000
101-441-977.000	CAPITAL EQUIPMENT/TOOLS	350	9,500	
Total 441:		457,485	457,691	516,955
448				
101-448-920.100	STREET/PATHWAY LIGHTING	50,502	49,000	52,000
Total 448:		50,502	49,000	52,000
528				
101-528-801.000	CONTRACTUAL SERVICES	109,163	112,000	109,100
Total 528:		109,163	112,000	109,100
567				
101-567-702.000	PERSONAL SERVICES	11,595	14,125	17,200
101-567-712.000	UNEMPLOYMENT INSURANCE	4	5	5
101-567-714.000	EMPLOYERS SOCIAL SECURITY	883	1,085	1,316
101-567-750.100	MAINTENANCE SUPPLIES & EQUIP UND	3,970	5,100	3,000
101-567-801.000	CONTRACTUAL SERVICES	2,357	3,500	3,500
101-567-920.000	ELECTRIC	349	370	400
101-567-955.000	MISCELLANEOUS		1,000	1,000
101-567-974.000	IMPROVEMENTS - MARSH	1,849		
Total 567:		21,007	25,185	26,421
701				
101-701-702.000	PERSONAL SERVICES	9,630	12,315	19,860
101-701-712.000	UNEMPLOYMENT INSURANCE	1	5	5
101-701-714.000	EMPLOYERS SOCIAL SECURITY	715	945	1,520
101-701-801.000	CONTRACTUAL SERVICES	3,535	1,500	1,500
101-701-900.000	PRINTING & PUBLISHING	617	1,000	1,000
101-701-913.000	TRAINING		250	250
101-701-915.000	MEMBERSHIPS	75	75	75
101-701-955.000	MISCELLANEOUS		25,100	100
Total 701:		14,573	41,190	24,310
702				

GL Number	Description	24-25 Activity	25-26 Projected	26-27 Recommended
Fund: 101 GENERAL FUND				
Account Category: Appropriations				
702				
101-702-702.000	PERSONAL SERVICES	9,838	12,315	19,860
101-702-712.000	UNEMPLOYMENT INSURANCE	1	5	5
101-702-714.000	EMPLOYERS SOCIAL SECURITY	731	945	1,520
101-702-750.000	OFFICE SUPPLIES	79	150	150
101-702-801.000	CONTRACTUAL SERVICES	948	2,000	3,000
101-702-861.000	TRANSPORTATION - MILEAGE REIMBUR			300
101-702-900.000	PRINTING & PUBLISHING	181	900	500
101-702-913.000	TRAINING		250	250
101-702-955.000	MISCELLANEOUS	405	150	150
Total 702:		12,183	16,715	25,735
708				
101-708-750.700	DECORATIONS	2,186	5,000	5,400
101-708-801.000	CONTRACTUAL SERVICES	2,304	2,618	2,830
101-708-955.000	MISCELLANEOUS	7,772	3,000	4,500
Total 708:		12,262	10,618	12,730
751				
101-751-702.000	PERSONAL SERVICES	75,139	96,515	89,100
101-751-712.000	UNEMPLOYMENT INSURANCE	12	15	15
101-751-714.000	EMPLOYERS SOCIAL SECURITY	5,694	7,385	6,815
101-751-750.100	MAINTENANCE SUPPLIES & EQUIP UND	17,967	15,000	15,000
101-751-750.400	JANITORIAL SUPPLIES	2,804	3,750	3,750
101-751-801.000	CONTRACTUAL SERVICES	14,279	50,211	3,000
101-751-913.000	TRAINING	432	525	600
101-751-920.000	ELECTRIC	10,990	12,000	13,000
101-751-920.100	STREET/PATHWAY LIGHTING	2,407	2,500	2,500
101-751-922.000	WATER/SEWER	742	790	800
101-751-930.000	BUILDING REPAIRS		3,000	3,000
101-751-931.000	EQUIPMENT REPAIRS		750	750
101-751-934.000	REPAIRS & MAINTENANCE OTHER	5,643	37,000	3,000
101-751-934.200	SOCCER FIELD	9,911	13,500	13,500
101-751-934.500	BALLFIELD REPAIRS	673	1,000	1,000
101-751-940.000	RENTS & LEASES	27	27	27
101-751-955.000	MISCELLANEOUS	300	100	100
101-751-960.000	VETERANS RECOGNITION EXPENSES	207	11,950	1,000
101-751-960.200	LEGACY WALK EXPENSES	7,283	1,000	1,000
101-751-980.000	CAPITAL OUTLAY	49,163	325,000	
Total 751:		203,673	582,018	157,957
966				
101-966-995.202	TRANSFER TO MAJOR STREETS		60,000	
101-966-995.203	TRANSFER TO LOCAL STREETS	43,060	68,085	100,000
101-966-995.205	TRANSFER TO PUBLIC SAFETY FUND		768,924	554,631
101-966-995.207	TRANSFER TO COMPONENT UNIT - TPA		37,224	37,206
101-966-995.240	TRANSFER TO MOSQUITO FUND		4,000	4,000
101-966-995.370	TRANSFER TO GOLT REFUND BOND SER	124,668	127,119	124,515
Total 966:		167,728	1,065,352	820,352
Appropriations		2,300,431	2,814,096	2,239,762
Fund 101 - GENERAL FUND:				
TOTAL ESTIMATED REVENUES		2,428,300	2,814,096	2,248,271
TOTAL APPROPRIATIONS		2,300,431	2,814,096	2,239,762
NET OF REVENUES & APPROPRIATIONS:		127,869	0	8,509

GL Number	Description	24-25 Activity	25-26 Projected	26-27 Recommended
Fund: 151 CEMETERY TRUST FUND				
Account Category: Estimated Revenues				
000				
151-000-643.000	CEMETERY SALES	30	50	50
151-000-665.000	INTEREST	123	150	125
Total 000:		153	200	175
Estimated Revenues		153	200	175
Account Category: Appropriations				
000				
151-000-995.101	TRANSFER TO GENERAL FUND	123	200	175
Total 000:		123	200	175
Appropriations		123	200	175
Fund 151 - CEMETERY TRUST FUND:				
TOTAL ESTIMATED REVENUES		153	200	175
TOTAL APPROPRIATIONS		123	200	175
NET OF REVENUES & APPROPRIATIONS:		30	0	0

GL Number	Description	24-25 Activity	25-26 Projected	26-27 Recommended
Fund: 202 MAJOR STREET FUND				
Account Category: Estimated Revenues				
000				
202-000-546.000	STATE ACT 51	245,369	253,710	257,740
202-000-546.100	STATE REVENUE - METRO ACT	11,176	11,000	10,000
202-000-550.000	TRUNKLINE	83,757	85,000	85,000
202-000-569.000	STATE GRANTS - OTHER	21,631		
202-000-574.000	OTHER STATE REVENUE	3,902	3,901	3,920
202-000-613.000	MISCELLANEOUS	3,705	909	1,000
202-000-665.000	INTEREST	7,505	5,000	5,000
202-000-692.000	TRANSFER FROM RESERVES		60,541	92,905
202-000-699.101	CONTRIBUTIONS FROM GENERAL FUND		60,000	
Total 000:		377,045	480,061	455,565
Estimated Revenues		377,045	480,061	455,565
Account Category: Appropriations				
000				
202-000-702.000	PERSONAL SERVICES	13,173	12,730	12,465
202-000-712.000	UNEMPLOYMENT INSURANCE	1	5	5
202-000-714.000	EMPLOYERS SOCIAL SECURITY	976	975	955
202-000-801.400	AUDIT FEES	1,550	1,550	1,550
202-000-965.000	GENERAL INSURANCE	880	930	1,005
Total 000:		16,580	16,190	15,980
463				
202-463-702.000	PERSONAL SERVICES	19,466	30,000	44,330
202-463-712.000	UNEMPLOYMENT INSURANCE	3	5	5
202-463-714.000	EMPLOYERS SOCIAL SECURITY	1,462	2,295	3,390
202-463-750.100	MAINTENANCE SUPPLIES & EQUIP UND	4,212	11,000	9,000
202-463-751.000	STORM DRAINS/CATCH BASINS	2,000	5,000	2,500
202-463-801.000	CONTRACTUAL SERVICES	59,395	120,242	6,525
202-463-913.000	TRAINING	15	50	100
202-463-940.100	EQUIPMENT RENTAL	9,609	27,000	20,000
202-463-940.200	BENEFIT OVERHEAD	5,874	15,000	10,000
Total 463:		102,036	210,592	95,850
473				
202-473-750.100	MAINTENANCE SUPPLIES & EQUIP UND		1,000	1,000
202-473-801.000	CONTRACTUAL SERVICES	12,165	101,900	100,000
Total 473:		12,165	102,900	101,000
474				
202-474-750.600	STREET SIGNS	1,800	1,800	1,800
202-474-801.000	CONTRACTUAL SERVICES	4,579	4,885	4,885
Total 474:		6,379	6,685	6,685
478				
202-478-702.000	PERSONAL SERVICES	6,939	8,000	7,710
202-478-712.000	UNEMPLOYMENT INSURANCE	3	5	5
202-478-714.000	EMPLOYERS SOCIAL SECURITY	527	615	590
202-478-750.100	MAINTENANCE SUPPLIES & EQUIP UND	5,874	6,039	6,400
202-478-940.100	EQUIPMENT RENTAL	19,923	21,000	23,000
202-478-940.200	BENEFIT OVERHEAD	4,664	5,000	6,500
Total 478:		37,930	40,659	44,205
486				
202-486-702.000	PERSONAL SERVICES	12,724	13,815	16,370
202-486-712.000	UNEMPLOYMENT INSURANCE	4	5	5
202-486-714.000	EMPLOYERS SOCIAL SECURITY	969	1,060	1,250
202-486-750.100	MAINTENANCE SUPPLIES & EQUIP UND	4,174	2,500	2,500
202-486-940.100	EQUIPMENT RENTAL	14,810	18,000	19,000
202-486-940.200	BENEFIT OVERHEAD	11,120	15,000	16,000
Total 486:		43,801	50,380	55,125
490				
202-490-702.000	PERSONAL SERVICES	7,061	8,500	8,600
202-490-712.000	UNEMPLOYMENT INSURANCE	3	5	5
202-490-714.000	EMPLOYERS SOCIAL SECURITY	531	650	615
202-490-750.100	MAINTENANCE SUPPLIES & EQUIP UND	6,949	7,500	7,500
202-490-801.000	CONTRACTUAL SERVICES	1,500	3,000	3,000
202-490-940.100	EQUIPMENT RENTAL	17,867	20,000	21,000
202-490-940.200	BENEFIT OVERHEAD	9,264	13,000	13,000

GL Number	Description	24-25 Activity	25-26 Projected	26-27 Recommended
Fund: 202 MAJOR STREET FUND				
Account Category: Appropriations				
490				
Total 490:		43,175	52,655	53,720
966				
202-966-995.203	TRANSFER TO LOCAL STREET	125,000		83,000
Total 966:		125,000		83,000
Appropriations		387,066	480,061	455,565
Fund 202 - MAJOR STREET FUND:				
TOTAL ESTIMATED REVENUES		377,045	480,061	455,565
TOTAL APPROPRIATIONS		387,066	480,061	455,565
NET OF REVENUES & APPROPRIATIONS:		(10,021)	0	0

GL Number	Description	24-25 Activity	25-26 Projected	26-27 Recommended
Fund: 203 LOCAL STREET FUND				
Account Category: Estimated Revenues				
000				
203-000-528.000	OTHER FEDERAL GRANTS	159		
203-000-546.000	STATE ACT 51	92,897	95,980	97,330
203-000-569.000	STATE GRANTS - OTHER	80,284		
203-000-574.000	OTHER STATE REVENUE	1,477	1,474	1,500
203-000-613.000	MISCELLANEOUS	5,346	500	500
203-000-665.000	INTEREST	2,066	1,000	1,000
203-000-692.000	TRANSFER FROM RESERVES		11,102	31,185
203-000-699.101	CONTRIBUTIONS FROM GENERAL FUND	43,060	68,085	100,000
203-000-699.202	CONTRIBUTION FROM MAJOR STREET	125,000		83,000
Total 000:		350,289	178,141	314,515
Estimated Revenues		350,289	178,141	314,515
Account Category: Appropriations				
000				
203-000-702.000	PERSONAL SERVICES	13,172	12,730	12,465
203-000-712.000	UNEMPLOYMENT INSURANCE	1	5	5
203-000-714.000	EMPLOYERS SOCIAL SECURITY	975	975	960
203-000-801.400	AUDIT FEES	725	725	725
203-000-965.000	GENERAL INSURANCE	440	470	510
Total 000:		15,313	14,905	14,665
463				
203-463-702.000	PERSONAL SERVICES	39,166	29,500	32,715
203-463-712.000	UNEMPLOYMENT INSURANCE	3	5	5
203-463-714.000	EMPLOYERS SOCIAL SECURITY	2,954	2,260	2,500
203-463-750.100	MAINTENANCE SUPPLIES & EQUIP UND	3,855	11,000	8,800
203-463-751.000	STORM DRAINS/CATCH BASINS	26,336	5,000	2,500
203-463-751.100	SIDEWALKS AND DITCHES	1,849		
203-463-801.000	CONTRACTUAL SERVICES	185,009	14,500	142,000
203-463-913.000	TRAINING	15		
203-463-940.100	EQUIPMENT RENTAL	41,345	35,000	43,000
203-463-940.200	BENEFIT OVERHEAD	13,721	15,000	18,000
Total 463:		314,253	112,265	249,520
474				
203-474-750.600	STREET SIGNS	1,419	1,700	1,700
Total 474:		1,419	1,700	1,700
478				
203-478-702.000	PERSONAL SERVICES	9,297	9,500	8,475
203-478-712.000	UNEMPLOYMENT INSURANCE	3	5	5
203-478-714.000	EMPLOYERS SOCIAL SECURITY	702	727	650
203-478-750.100	MAINTENANCE SUPPLIES & EQUIP UND	5,874	6,039	6,500
203-478-940.100	EQUIPMENT RENTAL	24,313	25,000	25,000
203-478-940.200	BENEFIT OVERHEAD	6,242	8,000	8,000
Total 478:		46,431	49,271	48,630
Appropriations		377,416	178,141	314,515
Fund 203 - LOCAL STREET FUND:				
TOTAL ESTIMATED REVENUES		350,289	178,141	314,515
TOTAL APPROPRIATIONS		377,416	178,141	314,515
NET OF REVENUES & APPROPRIATIONS:		(27,127)	0	0

GL Number	Description	24-25 Activity	25-26 Projected	26-27 Recommended
Fund: 205 PUBLIC SAFETY FUND				
Account Category: Estimated Revenues				
000				
205-000-405.100	PUBLIC SAFETY MILLAGE		110,183	111,935
205-000-573.000	PPT REIMBURSEMENT (LOCAL COMM ST		1,000	1,000
205-000-665.000	INTEREST		9,000	6,000
205-000-687.000	REBATES & REFUNDS		100	50
205-000-692.000	TRANSFER FROM RESERVES		68,936	68,373
205-000-699.101	CONTRIBUTIONS FROM GENERAL FUND		508,738	554,631
Total 000:			697,957	741,989
301				
205-301-543.201	STATE GRANT - PD TRAINING CPE/MC		4,000	5,000
205-301-543.302	STATE GRANT - PUB SAF/PD TRAININ		838	1,000
205-301-586.000	POLICE CONTRACT FEES		89,811	91,864
205-301-616.000	POLICE MISC FEES		2,610	2,000
205-301-657.000	DISTRICT COURT FINES ORDINANCE		2,100	2,000
205-301-657.100	DISTRICT COURT FINES - OUIL		700	500
205-301-657.200	CIVIL INFRACTION ORDINANCE FINES		200	200
205-301-659.000	RESITUTIONS			500
Total 301:			100,259	103,064
336				
205-336-583.000	FIRE CONTRACT FEES		159,679	166,338
205-336-614.000	FIRE RESPONSE FEES/MISC		7,000	6,000
Total 336:			166,679	172,338
338				
205-338-674.100	PRIVATE CONTRIBUTIONS AND DONATI			500
Total 338:				500
Estimated Revenues			964,895	1,017,891
Account Category: Appropriations				
301				
205-301-702.000	PERSONAL SERVICES		337,195	358,541
205-301-702.100	PERSONAL SERVICES - EXTRA PATROL		25,000	25,000
205-301-712.000	UNEMPLOYMENT INSURANCE		40	40
205-301-714.000	EMPLOYERS SOCIAL SECURITY		27,710	29,345
205-301-715.000	PENSION		28,130	29,415
205-301-718.000	HEALTH INSURANCE		37,298	36,970
205-301-718.100	HSA CONTRIBUTIONS		2,914	3,000
205-301-718.150	HEALTH INSURANCE STIPEND -PO		4,000	
205-301-718.200	DENTAL INSURANCE		1,863	2,010
205-301-718.300	VISION INSURANCE		363	380
205-301-724.000	WORKERS COMPENSATION		3,000	3,500
205-301-725.000	STD LIFE AD+D INSURANCE		1,890	2,000
205-301-750.000	OFFICE SUPPLIES		709	750
205-301-750.100	MAINTENANCE SUPPLIES & EQUIP UND		842	750
205-301-750.400	JANITORIAL SUPPLIES		300	400
205-301-750.500	SAFETY TRAINING SUPPLIES		500	500
205-301-754.000	FIRE ARMS & TASERS		2,596	1,530
205-301-754.302	FIRE ARMS & TASERS-STATE FUNDED		1,000	900
205-301-759.000	GAS FUEL & FLUIDS		17,000	17,000
205-301-767.000	UNIFORMS		2,000	3,200
205-301-767.100	UNIFORMS - DRY CLEANING		200	500
205-301-801.000	CONTRACTUAL SERVICES		13,500	14,700
205-301-801.300	CONTRACTUAL SERVICES - ATTORNEY		9,323	4,000
205-301-801.400	AUDIT FEES			500
205-301-850.000	COMMUNICATIONS TELEPHONE CELL RA		1,950	2,005
205-301-852.000	OTHER MISC COMM - INTERNET		3,755	3,780
205-301-913.000	TRAINING		3,000	2,000
205-301-913.201	TRAINING - STATE FUNDED CPE/MCOL		3,900	3,000
205-301-913.302	TRAINING - STATE FUNDED ACT 302		500	600
205-301-915.000	MEMBERSHIPS		435	435
205-301-920.000	ELECTRIC		3,600	4,000
205-301-921.000	NATURAL GAS		1,500	1,500
205-301-922.000	WATER/SEWER		900	900
205-301-930.000	BUILDING REPAIRS		5,500	500
205-301-931.000	EQUIPMENT REPAIRS		250	500
205-301-932.000	VEHICLE REPAIRS		3,500	5,250
205-301-934.000	REPAIRS & MAINTENANCE OTHER		800	890

GL Number	Description	24-25 Activity	25-26 Projected	26-27 Recommended
Fund: 205 PUBLIC SAFETY FUND				
Account Category: Appropriations				
301				
205-301-934.100	RADIO/PAGER MAINTENANCE		700	6,400
205-301-938.000	COMPUTER REPAIRS EQUIPMENT		4,875	10,625
205-301-955.000	MISCELLANEOUS		284	300
205-301-965.000	GENERAL INSURANCE		9,509	10,270
205-301-980.000	CAPITAL OUTLAY/EQUIPMENT			18,375
205-301-991.100	PRINCIPAL PAYMENTS - BUILDING		14,738	15,077
205-301-994.100	INTEREST PAYMENT - BUILDING		6,291	5,951
Total 301:			583,360	627,289
302				
205-302-717.100	PENSION - MERS DB UNFUNDED (TPA)		37,224	37,206
205-302-801.400	AUDIT FEES (TPA)		460	470
Total 302:			37,684	37,676
336				
205-336-702.000	PERSONAL SERVICES		84,000	84,000
205-336-712.000	UNEMPLOYMENT INSURANCE		5	5
205-336-714.000	EMPLOYERS SOCIAL SECURITY		6,425	6,425
205-336-724.000	WORKERS COMPENSATION		2,600	2,500
205-336-750.200	SUPPLIES - MISCELLANEOUS		600	600
205-336-750.300	MEDICAL SUPPLIES		750	750
205-336-758.000	DIESEL FUEL		5,500	4,500
205-336-767.000	UNIFORMS		500	500
205-336-801.000	CONTRACTUAL SERVICES		4,923	4,900
205-336-801.400	AUDIT FEES			500
205-336-852.000	OTHER MISC COMM - INTERNET		1,560	1,600
205-336-913.000	TRAINING		1,000	1,000
205-336-915.000	MEMBERSHIPS		211	250
205-336-920.000	ELECTRIC		2,800	2,800
205-336-921.000	NATURAL GAS		5,000	5,500
205-336-922.000	WATER/SEWER		850	850
205-336-930.000	BUILDING REPAIRS		2,500	2,500
205-336-931.000	EQUIPMENT REPAIRS		5,000	5,000
205-336-931.100	EQUIPMENT TESTING REPAIRS		13,000	13,000
205-336-932.000	VEHICLE REPAIRS		15,000	16,000
205-336-934.000	REPAIRS & MAINTENANCE OTHER		1,510	1,000
205-336-934.100	RADIO/PAGER MAINTENANCE		2,500	2,000
205-336-938.000	COMPUTER REPAIRS EQUIPMENT		1,150	200
205-336-940.000	RENTS & LEASES		1,300	2,000
205-336-955.000	MISCELLANEOUS		1,000	1,000
205-336-965.000	GENERAL INSURANCE		5,077	5,485
205-336-977.000	EQUIPMENT/TOOLS		15,006	16,750
205-336-980.100	CAPITAL EQUIPMENT -FUTURE PURCHA		60,469	65,743
205-336-991.000	PRINCIPAL PAYMENTS 2020 FIRE TRU		56,009	58,288
205-336-994.300	INTEREST PAYMENTS		12,364	10,085
Total 336:			308,609	315,731
338				
205-338-702.000	PERSONAL SERVICES		10,000	9,000
205-338-712.000	UNEMPLOYMENT INSURANCE		5	5
205-338-714.000	EMPLOYERS SOCIAL SECURITY		765	690
205-338-913.000	TRAINING		5,252	5,500
205-338-931.000	EQUIPMENT REPAIRS		2,000	1,000
205-338-931.100	EQUIPMENT TESTING REPAIRS		1,200	1,400
205-338-932.000	VEHICLE REPAIRS		300	300
205-338-934.000	REPAIRS & MAINTENANCE OTHER		2,500	1,000
205-338-955.000	MISCELLANEOUS		500	500
205-338-977.000	CAPITAL EQUIPMENT/TOOLS		12,720	17,800
Total 338:			35,242	37,195
Appropriations			964,895	1,017,891
Fund 205 - PUBLIC SAFETY FUND:				
TOTAL ESTIMATED REVENUES		0	964,895	1,017,891
TOTAL APPROPRIATIONS		0	964,895	1,017,891
NET OF REVENUES & APPROPRIATIONS:		0	0	0

GL Number	Description	24-25 Activity	25-26 Projected	26-27 Recommended
Fund: 207 POLICE FUND (TPA MERS PENSION)				
Account Category: Estimated Revenues				
000				
207-000-584.000	CONTRIBUTIONS FROM EAST TAWAS	36,168	37,224	37,206
207-000-699.101	CONTRIBUTIONS FROM GENERAL FUND		37,224	37,206
Total 000:		36,168	74,448	74,412
Estimated Revenues		36,168	74,448	74,412
Account Category: Appropriations				
302				
207-302-717.100	PENSION - MERS DB UNFUNDED (TPA)	72,336	74,448	74,412
Total 302:		72,336	74,448	74,412
Appropriations		72,336	74,448	74,412
Fund 207 - POLICE FUND (TPA MERS PENSION):				
TOTAL ESTIMATED REVENUES		36,168	74,448	74,412
TOTAL APPROPRIATIONS		72,336	74,448	74,412
NET OF REVENUES & APPROPRIATIONS:		(36,168)	0	0

GL Number	Description	24-25 Activity	25-26 Projected	26-27 Recommended
Fund: 240 MOSQUITO CONTROL FUND				
Account Category: Estimated Revenues				
000				
240-000-404.000	MOSQUITO MILLAGE	32,069	25,560	25,970
240-000-569.000	STATE GRANTS - OTHER		88	100
240-000-573.000	PPT REEIMBURSEMENT	423	462	500
240-000-665.000	INTEREST	1,428	1,300	800
240-000-699.101	CONTRIBUTIONS FROM GENERAL FUND		4,000	4,000
Total 000:		33,920	31,410	31,370
Estimated Revenues		33,920	31,410	31,370
Account Category: Appropriations				
000				
240-000-801.500	APM MOSQUITO CONTROL	25,450	26,900	26,900
Total 000:		25,450	26,900	26,900
Appropriations		25,450	26,900	26,900
Fund 240 - MOSQUITO CONTROL FUND:				
TOTAL ESTIMATED REVENUES		33,920	31,410	31,370
TOTAL APPROPRIATIONS		25,450	26,900	26,900
NET OF REVENUES & APPROPRIATIONS:		8,470	4,510	4,470

GL Number	Description	24-25 Activity	25-26 Projected	26-27 Recommended
Fund: 248 DOWNTOWN DEVELOPMENT AUTHORITY				
Account Category: Estimated Revenues				
000				
248-000-402.000	PROPERTY TAXES	44,666	81,413	119,610
248-000-573.000	PPT REEIMBURSEMENT	22,218	22,189	22,000
248-000-665.000	INTEREST	950	2,400	2,400
Total 000:		67,834	106,002	144,010
Estimated Revenues		67,834	106,002	144,010
Account Category: Appropriations				
000				
248-000-801.400	AUDIT FEES		425	435
248-000-955.000	MISCELLANEOUS			100
248-000-980.000	CAPITAL OUTLAY		103,640	123,640
Total 000:			104,065	124,175
Appropriations			104,065	124,175
Fund 248 - DOWNTOWN DEVELOPMENT AUTHORITY:				
TOTAL ESTIMATED REVENUES		67,834	106,002	144,010
TOTAL APPROPRIATIONS		0	104,065	124,175
NET OF REVENUES & APPROPRIATIONS:		67,834	1,937	19,835

GL Number	Description	24-25 Activity	25-26 Projected	26-27 Recommended
Fund: 271 LIBRARY FUND				
Account Category: Estimated Revenues				
000				
271-000-581.000	DISTRICT LIBRARY REV. SHARING	54,601	56,327	55,000
271-000-665.000	INTEREST	865	694	800
271-000-692.000	TRANSFER FROM RESERVES		11,781	19,825
Total 000:		55,466	68,802	75,625
Estimated Revenues		55,466	68,802	75,625
Account Category: Appropriations				
000				
271-000-702.000	PERSONAL SERVICES	37,225	44,355	45,965
271-000-710.000	VACATION PAY	2,678	2,280	2,795
271-000-710.200	SICK PAY	2,730	2,500	2,795
271-000-711.000	HOLIDAY PAY	1,653	1,660	1,700
271-000-712.000	UNEMPLOYMENT INSURANCE	9	10	10
271-000-714.000	EMPLOYERS SOCIAL SECURITY	3,386	3,740	4,030
271-000-724.000	WORKERS COMPENSATION	46	60	80
271-000-750.200	SUPPLIES - MISCELLANEOUS	349	750	1,000
271-000-801.000	CONTRACTUAL SERVICES	3,243	3,900	7,280
271-000-850.000	COMMUNICATIONS TELEPHONE CELL RA	329	332	350
271-000-920.000	ELECTRIC	1,810	2,000	2,100
271-000-921.000	NATURAL GAS	1,523	1,800	1,950
271-000-922.000	WATER/SEWER	762	800	850
271-000-930.000	BUILDING REPAIRS	2,329	2,000	2,000
271-000-934.000	REPAIRS & MAINTENANCE OTHER	755	1,300	1,300
271-000-934.600	OUTDOOR LEARNING CENTER	1,514		
271-000-965.000	GENERAL INSURANCE	1,315	1,315	1,420
Total 000:		61,656	68,802	75,625
Appropriations		61,656	68,802	75,625
Fund 271 - LIBRARY FUND:				
TOTAL ESTIMATED REVENUES		55,466	68,802	75,625
TOTAL APPROPRIATIONS		61,656	68,802	75,625
NET OF REVENUES & APPROPRIATIONS:		(6,190)	0	0

CITY OF TAWAS CITY
2026-2027
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 15, 2026 and a public hearing on the proposed budget was held on May 4, 2026, 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 2026-2027 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	124,515	124,515
Sewer Fund	1,383,025	1,383,025
Water Fund	743,150	706,360

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

Michelle M. Westcott
Michelle M. Westcott
Clerk

DATE: May 18, 2026

SBM # 1880

GL Number	Description	24-25 Activity	25-26 Projected	26-27 Recommended
Fund: 370 GOLT REFUNDING BONDS SERIES 2017				
Account Category: Estimated Revenues				
000				
370-000-699.101	CONTRIBUTIONS FROM GENERAL FUND	124,668	127,119	124,515
Total 000:		124,668	127,119	124,515
Estimated Revenues		124,668	127,119	124,515
Account Category: Appropriations				
000				
370-000-955.000	MISCELLANEOUS	500	500	500
370-000-991.000	PRINCIPAL PAYMENTS	115,000	120,000	120,000
370-000-994.300	INTEREST PAYMENTS	9,168	6,619	4,015
Total 000:		124,668	127,119	124,515
Appropriations		124,668	127,119	124,515
Fund 370 - GOLT REFUNDING BONDS SERIES 2017:				
TOTAL ESTIMATED REVENUES		124,668	127,119	124,515
TOTAL APPROPRIATIONS		124,668	127,119	124,515
NET OF REVENUES & APPROPRIATIONS:		0	0	0

GL Number	Description	24-25 Activity	25-26 Projected	26-27 Recommended
Fund: 590 SEWER FUND				
Account Category: Estimated Revenues				
000				
590-000-528.000	OTHER FEDERAL GRANTS	2,727		
590-000-602.000	CONNECTION FEES	1,100	2,300	2,300
590-000-604.000	SEWER CHARGES	1,025,938	1,081,700	1,095,000
590-000-613.000	MISCELLANEOUS	3,272	5,000	5,000
590-000-615.000	PENALTIES	15,103	14,600	17,000
590-000-665.000	INTEREST	76,114	70,320	50,000
590-000-692.000	TRANSFER FROM RESERVES		1,188,489	213,725
Total 000:		1,124,254	2,362,409	1,383,025
Estimated Revenues		1,124,254	2,362,409	1,383,025
Account Category: Appropriations				
000				
590-000-702.000	PERSONAL SERVICES	109,039	104,615	107,700
590-000-712.000	UNEMPLOYMENT INSURANCE	11	15	15
590-000-714.000	EMPLOYERS SOCIAL SECURITY	8,325	8,005	8,240
590-000-724.000	WORKERS COMPENSATION	325	350	350
590-000-750.000	OFFICE SUPPLIES	5,803	7,000	7,000
590-000-750.100	MAINTENANCE SUPPLIES & EQUIP UND	13,840	20,000	18,000
590-000-750.500	SAFETY TRAINING SUPPLIES	604	1,000	1,000
590-000-801.000	CONTRACTUAL SERVICES	34,144	45,500	27,400
590-000-801.400	AUDIT FEES	4,060	4,060	4,800
590-000-801.600	TAWAS UTILITIES AUTHORITY	750,000	800,000	502,315
590-000-801.700	TAWAS UTILITIES AUTHORITY - WWTP		710,000	322,685
590-000-861.000	TRANSPORTATION - MILEAGE REIMBUR	93	200	300
590-000-913.000	TRAINING	331	1,200	1,500
590-000-915.000	MEMBERSHIP DUES		50	50
590-000-920.000	ELECTRIC	30,399	30,000	34,000
590-000-934.000	REPAIRS & MAINTENANCE OTHER	16,594	17,000	17,000
590-000-938.000	COMPUTER REPAIRS EQUIPMENT	3,035	1,500	1,200
590-000-940.100	EQUIPMENT RENTAL	25,435	30,000	30,000
590-000-940.200	BENEFIT OVERHEAD	17,147	20,000	20,000
590-000-955.000	MISCELLANEOUS		44	100
590-000-965.000	GENERAL INSURANCE	4,725	4,970	5,370
590-000-968.000	DEPRECIATION	61,650	65,000	68,000
590-000-977.000	CAPITAL EQUIPMENT		266,900	206,000
Total 000:		1,085,560	2,137,409	1,383,025
525				
590-525-973.000	SEWER EXTENSION & IMPROVEMENT		225,000	
Total 525:			225,000	
Appropriations		1,085,560	2,362,409	1,383,025
Fund 590 - SEWER FUND:				
TOTAL ESTIMATED REVENUES		1,124,254	2,362,409	1,383,025
TOTAL APPROPRIATIONS		1,085,560	2,362,409	1,383,025
NET OF REVENUES & APPROPRIATIONS:		38,694	0	0

BUDGET REPORT FOR CITY OF TAWAS CITY
Calculations As Of 06/30/2026

GL Number	Description	24-25 Activity	25-26 Projected	26-27 Recommended
Fund: 591 WATER FUND				
Account Category: Estimated Revenues				
000				
591-000-602.000	CONNECTION FEES	950	2,150	2,150
591-000-603.000	WATER SALES	580,589	648,550	664,000
591-000-613.000	MISCELLANEOUS	15,823	8,000	8,000
591-000-615.000	PENALTIES	8,309	8,360	9,000
591-000-665.000	INTEREST	101,374	90,510	60,000
591-000-692.000	TRANSFER FROM RESERVES		1,994,917	
Total 000:		707,045	2,752,487	743,150
Estimated Revenues		707,045	2,752,487	743,150
Account Category: Appropriations				
000				
591-000-702.000	PERSONAL SERVICES	93,859	92,310	114,900
591-000-712.000	UNEMPLOYMENT INSURANCE	11	15	15
591-000-714.000	EMPLOYERS SOCIAL SECURITY	7,163	7,065	8,790
591-000-724.000	WORKERS COMPENSATION	538	650	650
591-000-750.000	OFFICE SUPPLIES	5,911	7,000	7,000
591-000-750.100	MAINTENANCE SUPPLIES & EQUIP UND	34,057	25,000	25,000
591-000-801.000	CONTRACTUAL SERVICES	25,025	79,495	66,100
591-000-801.400	AUDIT FEES	3,050	3,050	4,800
591-000-801.700	HSRUA OPERATING & MAINTENANCE	161,206	174,157	190,000
591-000-850.000	COMMUNICATIONS TELEPHONE CELL RA	240	481	485
591-000-861.000	TRANSPORTATION - MILEAGE REIMBUR		200	200
591-000-913.000	TRAINING	1,645	2,000	2,000
591-000-915.000	MEMBERSHIPS		50	50
591-000-934.000	REPAIRS & MAINTENANCE OTHER	32,716	70,000	44,100
591-000-938.000	COMPUTER REPAIRS EQUIPMENT	2,935	1,500	1,200
591-000-940.100	EQUIPMENT RENTAL	20,621	33,500	35,000
591-000-940.200	BENEFIT OVERHEAD	16,249	22,000	25,000
591-000-955.000	MISCELLANEOUS		44	100
591-000-965.000	GENERAL INSURANCE	4,725	4,970	5,370
591-000-968.000	DEPRECIATION	113,143	129,000	129,000
591-000-977.000	CAPITAL EQUIPMENT			46,600
Total 000:		523,094	652,487	706,360
525				
591-525-972.000	WATER MAIN EXTENSION & IMPROV		350,000	
591-525-972.100	WATER MAIN EXTENSION & IMPROV/CD		1,750,000	
Total 525:			2,100,000	
Appropriations		523,094	2,752,487	706,360
Fund 591 - WATER FUND:				
TOTAL ESTIMATED REVENUES		707,045	2,752,487	743,150
TOTAL APPROPRIATIONS		523,094	2,752,487	706,360
NET OF REVENUES & APPROPRIATIONS:		183,951	0	36,790
Report Totals:				
TOTAL ESTIMATED REVENUES - ALL FUNDS		5,305,142	9,960,070	6,612,524
TOTAL APPROPRIATIONS - ALL FUNDS		4,957,800	9,953,623	6,542,920
NET OF REVENUES & APPROPRIATIONS:		347,342	6,447	69,604

City of Tawas City

2026-2027
Adopted Budget

TUA
HSRUA

GL NUMBER	DESCRIPTION	2026-27 APPROVED BUDGET
Dept 000		
590-000-000.999	TRANSFER FROM PRIOR YEAR FUI	
590-000-607.000	CHARGE FOR SERVICES-BALDWIN	185,000.00
590-000-607.100	CHARGE FOR SERVICES-EAST TAV	502,315.00
590-000-607.200	CHARGE FOR SERVICES-TAWAS CI	502,315.00
590-000-665.000	INTEREST	25,000.00
590-000-678.000	REIMBURSEMENTS	
590-000-694.000	MISC REVENUES	
NET OF REVENUES/APPROPRIATIONS - 000 -		1,214,630.00
Dept 556		
590-556-727.000	OFFICE SUPPLIES	800.00
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
590-556-810.000	ATTORNEY FEES	35,000.00
590-556-818.000	CONTRACTED SERVICES-PLANT OI	500,000.00
590-556-818.100	OUTSIDE CONTRACT SERVICES	140,000.00
590-556-830.000	PROFESSIONAL SERVICES	50,000.00
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	1,080.00
590-556-900.000	PUBLISHING AND PRINTING	500.00
590-556-912.000	INSURANCE	30,000.00
590-556-920.000	ELECTRICITY	90,000.00
590-556-921.000	NATURAL GAS	8,000.00
590-556-925.000	WATER/SEWER	4,700.00
590-556-932.000	EQUIPMENT REPAIRS	50,000.00
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	141,500.00
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	
NET OF REVENUES/APPROPRIATIONS - 556 -		(1,214,630.00)
ESTIMATED REVENUES - FUND 590		1,214,630.00
APPROPRIATIONS - FUND 590		1,214,630.00
NET OF REVENUES/APPROPRIATIONS - FUND 590		
BEGINNING FUND BALANCE		
ENDING FUND BALANCE		

Huron Shore Regional Utility Authority
2026 Budget

OPERATING REVENUE:	Acct #	Budget 2025	Actual Projected 2025	Budget 2026	Change
City of East Tawas	607	$139,580	$139,580	$165,786	$26,206
City of Tawas City	608	161,612	161,612	186,702	25,090
Baldwin Township	609	49,542	49,542	59,061	9,519
AuSable Township	610	125,020	125,020	151,398	26,378
Oscoda Twp/WAFB	611	644,146	644,146	737,954	93,808
Charges for Services Rendered	626	15,000	15,674	15,000	0
Charges for Services-Sales	642		0	0	0
Rents	668	189,000	189,384	189,000	0
Reimbursements	677	0	0	0	0
TOTAL OPERATING REVENUE		1,323,900	1,324,958	1,504,900	181,000
OPERATING EXPENDITURES:					
Contracted Services	801	913,000	964,941	920,000	7,000
Audit	803	6,700	6,575	6,900	200
Legal	808	36,000	36,000	36,000	0
Insurance	910	20,000	21,770	22,000	2,000
Miscellaneous	956	3,200	3,169	3,500	300
Other Misc. Communications	855	1,500	1,679	1,500	0
Subtotal Operating Expenditures		*980,400*	*1,034,134*	*989,900*	*9,500*
Capital Improvement Plan:					
Repair & Maintenance	930	725,000	444,066	718,000	(7,000)
Repair & Maintenance - 2025 Carryover Projects		0	0	443,000	443,000
Capital Improvement	978	12,000	72,813	33,000	21,000
Subtotal Capital Improvement Plan		*737,000*	*516,879*	*1,194,000*	*457,000*
TOTAL OPERATING EXPENDITURES		1,717,400	1,551,013	2,183,900	466,500
OPERATING INCOME (LOSS)		(393,500)	(226,055)	(679,000)	(285,500)
OTHER					
Interest & Dividends		42,000	36,572	36,000	0
Transfer from Fund Balance		351,500	189,483	643,000	291,500
Total Other		393,500	226,055	679,000	291,500
NET INCOME (LOSS)		0	0	0	0

SUPPORTING BUDGET COMPUTATIONS & ALLOCATIONS

Charge for Services Allocation	2026 Per Thousand Gallons Used	2026 Percentage	Budget 2026
City of East Tawas	65,311	12.74%	$165,786
City of Tawas City	73,551	14.35%	$186,702
Baldwin Township	23,267	4.54%	$59,061
AuSable Township	59,643	11.64%	$151,398
Oscoda Twp/WAFB	290,716	56.73%	$737,954
Totals	512,488	100.00%	$1,300,900
Total amount needed per budget			$1,300,900
Rate per thousand gallons			$2.538401