

FISCAL YEAR 2026/27 BUDGET

FUND REVENUES	101 GENERAL FUND			
ACCOUNT	LINE-ITEM	ACTUAL YEAR END FY 2024/25	ESTIMATED YEAR END FY 2025/26	TENTATIVE BUDGET FY 2026/27
	Dept. 000			

REVENUES

403.000	Property Taxes	1,932,188	2,075,000	2,150,000
423.000	Payment in Lieu of Taxes	44,423	35,000	40,000
445.000	Delinquent Charges - Taxes	6,402	6,000	6,000
446.000	Tax Collection Admin. Fee	61,077	55,000	64,000
447.000	Mobile Home Tax	567	600	600
451.000	Liquor License	5,710	5,000	5,000
462.000	Fees & Permits	31,618	75,000	25,000
465.000	Michigan Revenue Sharing	886,823	875,000	858,000
470.000	Miscellaneous Revenues	253,993	25,000	25,000
472.000	Police Reserve Revenue	1,000	1,000	1,000
473.000	Park Reservations	730	700	700
474.000	Police Revenues	6,123	5,000	6,000
480.000	Planning & Zoning Fees	30,700	1,000	1,000
491.000	Township Fire Contracts	113,785	110,000	113,000
496.000	Cemetery Revenue	6,056	6,000	6,000
497.000	Cemetery Interest	7,824	5,000	7,000
605.000	Charges for Admin. Services	110,552	131,312	127,904
655.000	Parking Fines & Forfeits	7,365	1,000	7,000
656.000	Traffic Fines	10,178	7,000	10,000
657.000	Municipal Civil Infractions	650	-	1,000
666.000	Interest on Investments	149,362	80,000	125,000
667.010	Interest from property tax fund	-	2,000	1,000
670.000	Cable Franchise Fees	51,707	65,000	50,000
	Total Revenues 000	3,718,832	3,566,612	3,630,204

FUND	101 GENERAL FUND				
DEPARTMENT	101 CITY COUNCIL				
ACCOUNT	LINE-ITEM		ACTUAL YEAR END FY 2024/25	ESTIMATED YEAR END FY 2025/26	TENTATIVE BUDGET FY 2026/27
	Dept. 101				
702.000	Salaries Part Time		2,540	5,000	5,000
704.000	Employee Benefits		199	400	400
727.000	Departmental Supplies		280	1,000	1,000
808.000	Subscriptions & Memberships		9,418	6,000	10,000
809.000	Education & Training		1,000	3,000	3,000
813.000	Miscellaneous Expenses		-	-	-
955.000	Transfer Out - Fund 606		35,000	45,000	43,000
	Total City Council 101		48,437	60,400	62,400

FUND		101 GENERAL FUND			
DEPARTMENT		172 CITY MANAGER			
ACCOUNT	LINE-ITEM		ACTUAL YEAR END FY 2024/25	ESTIMATED YEAR END FY 2025/26	TENTATIVE BUDGET FY 2026/27
	Dept. 172				
701.000	Salaries Full Time		114,558	112,000	110,000
704.000	Employee Benefits		14,412	21,000	20,500
808.000	Subscriptions & Memberships		500	500	500
809.000	Education & Training		130	1,000	1,000
831.000	Travel		69	500	500
955.000	Transfer Out - Fund 606		52,500	45,000	43,000
956.000	Transfer Out - Fund 631		22,400	38,400	32,000
959.000	Transfer Out - Fund 677		11,000	-	15,000
Total City Manager 172			215,569	218,400	222,500

FUND DEPARTMENT	101 GENERAL FUND		ACTUAL YEAR END FY 2024/25	ESTIMATED YEAR END FY 2025/26	TENTATIVE BUDGET FY 2026/27
	215 FINANCE & ADMIN. SVC.				
ACCOUNT	LINE-ITEM				
	Dept. 215				
701.000	Salaries Full Time		129,277	150,000	146,358
704.000	Employee Benefits		24,913	31,000	37,500
801.000	Professional & Contractual		50,000	51,250	52,531
955.000	Transfer Out - Fund 606		17,500	45,000	43,000
956.000	Transfer Out - Fund 631		22,400	38,400	32,000
959.000	Transfer Out - Fund 677		10,500	7,500	9,000
Total Finance & Admin 215			254,590	323,150	320,389

FUND		101 GENERAL FUND			
DEPARTMENT		216 CITY CLERK			
ACCOUNT	LINE-ITEM	ACTUAL YEAR END FY 2024/25	ESTIMATED YEAR END FY 2025/26	TENTATIVE BUDGET FY 2026/27	
	Dept. 216				
701.000	Salaries Full Time	78,217	81,000	82,000	
702.000	Salaries-Part Time	26,030	30,000	20,000	
704.000	Employee Benefits	16,391	20,000	20,000	
725.000	Elections	19,006	20,000	30,000	
808.000	Subscriptions & Memberships	100	500	500	
809.000	Education & Training	-	500	500	
831.000	Travel	-	1,000	500	
955.000	Transfer Out - Fund 606	17,500	45,000	43,000	
956.000	Transfer Out - Fund 631	22,400	38,400	32,000	
959.000	Transfer Out - Fund 677	-	-	-	
Total City Clerk 216		179,644	236,400	228,500	

FUND		101 GENERAL FUND		
DEPARTMENT		258 CENTRAL MUNICIPAL ACT.		
ACCOUNT	LINE-ITEM	ACTUAL YEAR END FY 2024/25	ESTIMATED YEAR END FY 2025/26	TENTATIVE BUDGET FY 2026/27
	Dept. 258			
701.000	Salaries - Full Time	39,797	51,000	60,000
702.000	Salaries Part Time	1,520	-	-
703.000	Salaries Overtime	219	5,000	1,000
704.000	Employee Benefits	7,676	11,000	15,000
801.000	Professional & Contractual Services	37,685	45,000	45,000
813.000	Miscellaneous Expenses	45,275	20,000	50,000
920.000	Street Lighting	53,383	40,000	55,000
920.005	Street Lighting Maintenance	-	5,000	5,000
955.000	Transfer Out - Fund 606	3,500	4,500	4,300
957.000	Transfer Out - Fund 661	40,000	45,000	40,000
959.000	Transfer Out - Fund 677	12,000	11,000	4,000
Total Central Municipal 258		241,055	242,500	279,300

FUND		101 GENERAL FUND			
DEPARTMENT		276 CEMETERY			
ACCOUNT	LINE-ITEM	ACTUAL YEAR END FY 2024/25	ESTIMATED YEAR END FY 2025/26	TENTATIVE BUDGET FY 2026/27	
	Dept. 276				
701.000	Salaries Full Time	19,616	40,000	26,000	
702.000	Salaries Part Time	5,438	5,000	7,000	
703.000	Salaries Overtime	66	500	500	
704.000	Employee Benefits	5,158	7,900	8,000	
811.000	Maintenance & Service	1,130	7,500	29,000	
955.000	Transfer Out - Fund 606	3,500	4,500	4,300	
957.000	Transfer Out - Fund 661	40,000	45,000	40,000	
959.000	Transfer Out - Fund 677	-	-	14,250	
Total Cemetery 276		74,908	110,400	129,050	

FUND		101 GENERAL FUND			
DEPARTMENT		301 POLICE DEPARTMENT			
ACCOUNT	LINE-ITEM	ACTUAL YEAR END FY 2024/25	ESTIMATED YEAR END FY 2025/26	TENTATIVE BUDGET FY 2026/27	
	Dept. 301				
701.000	Salaries Full Time	536,962	595,000	617,000	
702.000	Salaries Part Time	9,848	10,000	10,000	
703.000	Salaries Overtime	42,163	45,000	50,000	
704.000	Employee Benefits	238,904	250,000	260,000	
727.000	Departmental Supplies	3,152	3,000	3,500	
730.000	Uniforms	2,768	5,000	10,000	
732.000	Motor Fuel	12,123	16,000	20,000	
738.000	Ammunition	1,904	2,000	2,500	
743.000	Police Reserves Supplies	225	1,000	1,000	
808.000	Subscriptions & Memberships	263	500	500	
809.000	Education & Training	8,046	10,000	4,000	
810.000	Laundry & Cleaning	-	500	500	
811.000	Maintenance & Service	8,346	10,000	10,000	
819.000	ACT 302 Training Funds	985	1,000	1,000	
820.000	Telephone	2,658	4,000	4,000	
903.000	Printing	21	500	250	
930.000	Motor Vehicle Maintenance	3,389	10,000	10,000	
955.000	Transfer Out - Fund 606	49,000	63,000	60,200	
956.000	Transfer Out - Fund 631	23,800	40,800	34,000	
957.000	Transfer Out - Fund 661	40,000	-	-	
959.000	Transfer Out - Fund 677	136,000	145,000	146,000	
977.000	Radio Equipment	33,272	5,000	5,000	
979.000	Equip./Furniture/Fixtures	69,069	5,000	5,000	
Total Police Department 301		1,222,898	1,222,300	1,254,450	

FUND		101 GENERAL FUND			
DEPARTMENT		336 FIRE DEPARTMENT			
ACCOUNT	LINE-ITEM	ACTUAL	ESTIMATED	TENTATIVE	
	Dept. 336	YEAR END	YEAR END	BUDGET	
		FY 2024/25	FY 2025/26	FY 2026/27	
701.000	Salaries Full Time	289,462	280,000	287,000	
702.000	Salaries Part Time	33,290	40,000	40,000	
703.000	Salaries Overtime	58,839	67,000	65,000	
704.000	Employee Benefits	62,643	80,000	80,000	
713.000	Supplemental Insurance	2,392	3,200	3,200	
727.000	Departmental Supplies	2,000	2,300	2,000	
730.000	Uniforms	29,384	14,000	14,000	
731.000	Motor Vehicle Supplies	2,966	3,300	3,500	
732.000	Motor Fuel	5,001	7,500	8,000	
735.000	Chemical Supplies	2,978	3,000	3,500	
737.000	Medical Supplies	2,720	4,000	4,000	
742.000	Miscellaneous Supplies	1,000	1,000	1,000	
808.000	Subscriptions & Memberships	378	500	500	
809.000	Education & Training	8,096	12,000	10,000	
811.000	Maintenance & Service	10,114	11,000	12,000	
813.000	Miscellaneous Expenses	1,000	1,000	1,000	
831.000	Travel	2,262	3,500	3,000	
930.000	Motor Vehicle Maint.	24,000	25,000	26,000	
955.000	Transfer Out - Fund 606	49,000	53,000	60,200	
956.000	Transfer Out - Fund 631	23,800	40,800	34,000	
959.000	Transfer Out - Fund 677	38,400	45,000	53,400	
976.000	Office Equipment	1,970	2,000	2,000	
977.000	Radio Equipment	7,613	10,000	10,000	
978.000	Motor Vehicles	82,003	-	-	
979.000	Equipment	109,127	20,000	20,000	
Total Fire Department 336		850,438	729,100	743,300	

FUND	101 GENERAL FUND				
DEPARTMENT	442 PARK MAINTENANCE				
ACCOUNT	LINE-ITEM	ACTUAL YEAR END FY 2024/25	ESTIMATED YEAR END FY 2025/26	TENTATIVE BUDGET FY 2026/27	
	Dept. 442				
701.000	Salaries Full Time	19,411	35,000	21,000	
702.000	Salaries Part Time	6,913	5,000	7,000	
703.000	Salaries Overtime	(31)	1,000	-	
704.000	Employee Benefits	4,910	9,000	9,000	
811.000	Maintenance & Service	12,347	14,000	30,000	
813.000	Miscellaneous Expenses	-	-	-	
921.000	Utilities	15,131	16,000	17,000	
931.000	Bldg. Repair & Maintenance	34,725	50,000	20,000	
955.000	Transfer Out - Fund 606	3,500	4,500	4,300	
957.000	Transfer Out - Fund 661	40,000	45,000	40,000	
959.000	Transfer Out-Fund 677	-	-	12,750	
Total Park Maintenance 442		136,907	179,500	161,050	

FUND	101 GENERAL FUND				
DEPARTMENT	485 INTERFUND TRANSFERS				
ACCOUNT	LINE-ITEM	ACTUAL YEAR END FY 2024/25	ESTIMATED YEAR END FY 2025/26	TENTATIVE BUDGET FY 2026/27	
	Dept. 485				
965.402	Transfer to CIP Fund	-	-	-	
965.588	Transfer to Dial-A-Ride	40,000	40,000	60,000	
965.999	Otisco Township-Granco Taxes	11,706	15,000	13,000	
Total Interfund Transfers 485		51,706	55,000	73,000	

FUND		101 GENERAL FUND			
DEPARTMENT		691 BELROCKTON COMM. CTR.			
ACCOUNT	LINE-ITEM	ACTUAL YEAR END FY 2024/25	ESTIMATED YEAR END FY 2025/26	TENTATIVE BUDGET FY 2026/27	
	Dept. 691				
702.000	Salaries-Part Time	3,594	10,000	8,000	
704.000	Employee Benefits	211	1,200	1,000	
931.000	Buildings Repair & Maint.	25,907	5,000	10,000	
955.000	Transfer Out - Fund 606	7,000	4,500	4,300	
956.000	Transfer Out - Fund 631	16,800	28,800	24,000	
	Total Belrockton 691	53,512	49,500	47,300	

FUND	101 GENERAL FUND				
DEPARTMENT	800 COMMUNITY PROMOTIONS				
ACCOUNT	LINE-ITEM	ACTUAL YEAR END FY 2024/25	ESTIMATED YEAR END FY 2025/26	TENTATIVE BUDGET FY 2026/27	
	Dept. 800				
841.000	Labor Day Activities	10,000	10,000	10,000	
847.000	Community Events	(1,450)	12,000	15,000	
	Total Community Promotions 800	8,550	22,000	25,000	

FUND	101 GENERAL FUND			
DEPARTMENT	801 PLANNING & COMMUNITY DEV.			
ACCOUNT	LINE-ITEM	ACTUAL YEAR END FY 2024/25	ESTIMATED YEAR END FY 2025/26	TENTATIVE BUDGET FY 2026/27
	Dept. 801			
801.000	Professional & Contractual Svc.	12,797	45,000	20,000
808.000	Subscriptions & Memberships	6,611	8,000	8,000
	Total Planning & Comm Dev. 801	19,408	53,000	28,000

FUND	101 GENERAL FUND			
DEPARTMENT	941 CONTINGENCY			
ACCOUNT	LINE-ITEM	ACTUAL YEAR END FY 2024/25	ESTIMATED YEAR END FY 2025/26	TENTATIVE BUDGET FY 2026/27
990.000	Contingencies		50,000	52,000

GENERAL FUND TOTAL		3,357,621	3,551,650	3,626,239
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Fund Balance:

Revenues Over (Under) Expenditures	361,212	14,962	3,965
Beginning Fund Balance	2,741,724	3,132,281	3,147,243
Ending Fund Balance	3,132,281	3,147,243	3,151,207

Recommended Fund Balance - 18%	604,372	639,297	652,723
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FISCAL YEAR 2026/27 BUDGET

		202 MAJOR STREET FUND		
ACCOUNT	LINE-ITEM	ACTUAL YEAR END FY 2024/25	ESTIMATED YEAR END FY 2025/26	TENTATIVE BUDGET FY 2026/27

Revenues: Dept. 000

470.000	Miscellaneous Revenues	-	242	-
546.000	State Motor Vehicle Funds	720,543	707,000	733,000
403.000	Property Taxes	113,400	100,000	100,000
666.000	Interest on Investments	63,141	57,000	40,000
Total Revenues 000		897,084	864,242	873,000

Expenditures: Dept. 463

701.000	Salaries Full Time	91,696	147,221	132,000
702.000	Salaries Part time	2,160	2,000	1,200
703.000	Salaries Overtime	8,712	10,000	15,711
704.000	Employee Benefits	18,103	33,000	32,000
730.000	Uniforms	297	500	500
740.000	Snow Removal Supplies	30,447	30,000	40,000
803.000	Engineering Services	119,589	100,000	100,000
813.000	Miscellaneous Expenses	1,703	5,000	2,000
934.000	Street Maintenance	9,958	20,000	10,000
936.000	Storm Sewer Maintenance	-	10,000	1,000
939.000	Curb & Sidewalk Repair	386	35,000	8,000
939.250	Street Striping	-	10,000	20,000
921.000	Street Lighting	25,657	40,000	40,000
941.000	Tree Program	3,900	10,000	8,000
943.000	Street Improvements	99,370	180,000	190,000
955.000	Transfer Out - Fund 606	17,500	22,500	21,500
957.000	Transfer Out - Fund 661	80,000	112,500	100,000
959.000	Transfer Out - Fund 677	18,000	22,000	45,750
965.203	Transfer to Local Streets	107,500	90,000	100,000
981.000	Street Signs	115	5,000	5,000
Total Expenditures 463		635,093	884,721	\$ 872,661.00

Fund Balance:

Revenues Over (Under) Expenditures	261,991	(20,479)	339
Beginning Fund Balance	1,795,468	2,100,208	2,079,729
Ending Fund Balance	2,100,208	2,079,729	2,080,068

Recommended Fund Balance - 18%	114,317	159,250	157,079
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FISCAL YEAR 2026/27 BUDGET

		203 LOCAL STREET FUND		
ACCOUNT	LINE-ITEM	ACTUAL YEAR END FY 2024/25	ADOPTED YEAR END FY 2025/26	TENTATIVE BUDGET FY 2026/27

Revenues: Dept. 000

470.000	Miscellaneous Revenues	23,719	54,017	50,000
546.000	State Motor Vehicle Hwy Funds	243,934	240,000	248,000
663.000	Metro Act Fees	31,366	25,000	25,000
666.000	Interest on Investments	14,804	12,000	10,000
676.202	Transfer From Major Street	107,500	90,000	100,000
676.402	Transfer From Capital Improvement	-	-	-
Total Revenues 000		421,323	421,017	433,000

Expenditures: Dept. 464

701.000	Salaries Full Time	91,680	94,000	95,000
702.000	Salaries-Part Time	1,795	5,000	1,500
703.000	Salaries Overtime	9,073	15,000	15,000
704.000	Employee Benefits	16,911	24,000	25,000
730.000	Uniforms	137	1,000	500
740.000	Snow Removal Supplies	24,837	30,000	30,000
921.000	Street Lighting	25,000	30,000	30,000
934.000	Street Maintenance	5,896	12,000	10,000
936.000	Storm Sewer Maintenance	-	3,000	-
939.000	Curb & sidewalk Repair	980	5,000	6,000
941.000	Tree Program	1,500	7,500	6,000
943.000	Street Improvements	237,888	-	71,000
955.000	Transfer Out - Fund 606	17,500	22,500	21,500
957.000	Transfer Out - Fund 661	80,000	90,000	80,000
959.000	Transfer Out - Fund 677	18,000	20,000	39,250
981.000	Street Signs	57	2,000	2,000
Total Expenditures 464		531,254	361,000	432,750

Fund Balance:

Revenues Over (Under) Expenditures	(109,931)	60,017	250
Beginning Fund Balance	541,604	497,618	557,635
Ending Fund Balance	497,618	557,635	557,885
Recommended Fund Balance - 18%	95,626	64,980	77,895

FISCAL YEAR 2026/27 BUDGET

		248 Downtown Dev. Authority		
ACCOUNT	LINE-ITEM	ACUTAL YEAR END FY 2024/25	ADOPTED BUDGET FY 2025/26	TENTATIVE BUDGET FY 2026/27

Revenues: Dept. 000

403.000	Property Taxes	13,505	26,000	38,122
666.000	Interest on Investments	3,479	-	1,000
Total Revenues 000		16,984	26,000	39,122

Expenditures: Dept. 558

739.000	Landscape Supplies	-	7,500	7,500
813.000	Miscellaneous Expenses	-	-	1,500
880.000	Downtown Promotion	7,758	35,000	30,000
Total Expenditures 558		7,758	42,500	39,000

Fund Balance:

Revenues Over (Under) Expenditures	9,227	(16,500)	122
Beginning Fund Balance	84,805	94,289	77,789
Ending Fund Balance	94,289	77,789	77,911
 Recommended Fund Balance - 18%	 1,396	 7,650	 7,020

FISCAL YEAR 2026/27 BUDGET

265 DRUG FORFEITURE FUND				
ACCOUNT	LINE-ITEM	ACUTAL YEAR END FY 2024/25	ADOPTED BUDGET FY 2025/26	TENTATIVE BUDGET FY 2026/27

Revenues: Dept. 000

666.000	Interest on Investments	146	-	-
Total Revenues 000		146	-	-

Expenditures: Dept. 333

809.002	State Forfeiture-Drug Enforcement	-	2,500	2,500
Total Expenditures 333		-	2,500	2,500

Fund Balance:

Revenues Over (Under) Expenditures	146	(2,500)	(2,500)
Beginning Fund Balance	8,010	8,157	5,657
Fund Balance Appropriated	-	-	-
Ending Fund Balance	8,157	5,657	3,157

Recommended Fund Balance - 18%	-	450	450
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FISCAL YEAR 2026/27 BUDGET

	271 LIBRARY FUND			
ACCOUNT	LINE-ITEM	ACTUAL YEAR END FY 2024/25	ADOPTED BUDGET FY 2025/26	TENTATIVE BUDGET FY 2026/27

Revenues: Dept. 000

403.000	County Tax Revenue	482,068	358,900	435,000
422.000	Memorial Book Donations	12,484	11,431	9,700
470.000	Miscellaneous Revenues	3,430	3,503	2,000
567.000	State Library Grants	11,679	9,331	6,500
608.000	Charges for Services & Fees	88	80	100
609.000	Copier Fees	2,480	1,995	2,000
650.000	Sales	107	423	50
654.000	Penal Fines	55,594	67,307	48,000
659.000	Book Fines	484	1,162	500
665.000	Revenues Trust Fund	44,505	45,489	39,000
666.000	Interest on Investment	13,848	2,223	5,000
673.000	Video Cassettes	763	1,637	500
674.000	Audio Books	480	549	400
675.000	Donations	8,948	25,653	10,000
675.100	Donations-Youths Services	-	-	-
675.004	Reed's Act Gates Grant	-	-	-
677.000	Donations-Library Building Fund	(19,200)		15,000
698.010	Fund Balance Appropriated	-	-	-
698.990	Fund Balance-Contingency	-	-	-
	Total Revenues 000	617,758	529,735	573,750

FISCAL YEAR 2026/27 BUDGET

		271 LIBRARY FUND		
		790 LIBRARY		
ACCOUNT	LINE-ITEM	ACTUAL YEAR END FY 2024/25	ADOPTED BUDGET FY 2025/26	TENTATIVE BUDGET FY 2026/27

Expenditures: Dept. 790

701.000	Salaries Full Time	94,874	100,929	96,150
702.000	Salaries Part Time	128,849	49,495	146,000
704.000	Employee Benefits	25,573	19,795	30,000
727.000	Departmental Supplies	12,396	17,310	6,000
744.000	Video Cassettes	1,023	4,540	1,000
744.001	Audio Books	16,077	2,522	7,000
746.000	Memorials-Books	12,717	11,062	8,000
747.000	Donations-Books	6,071	23,747	8,000
747.001	Donations-Non Book	-	5,646	
801.000	Professional & Contractual	3,200	3,500	3,500
808.000	Subscriptions & Memberships	5,294	2,764	6,000
809.000	Education & Training	-	363	500
811.000	Maintenance & Service	54,783	35,447	40,000
813.000	Miscellaneous Expenses	(2)	45	-
816.000	Youth Services Program	5,813	4,714	3,500
748.000	Adult Services Program	4,474	3,582	3,500
751.000	Teen Services Program	2,289	1,120	1,000
817.000	Electronic Access	23,589	19,591	24,000
820.000	Telephone	1,051	240	1,000
831.000	Travel	671	2,000	600
921.000	Utilities	40,457	25,331	35,000
959.000	Transfer Out - Fund 677	25,000	23,000	32,000
965.371	Transfer to Library Debt Fund	96,000	96,000	96,000
975.000	Building Improvements	21,175	-	10,000
979.000	Equipment	6,454	1,821	3,000
980.000	Capital Improvements	-	1,217	-
982.000	Books	21,402	21,279	12,000
982.001	Digital Materials			
	Total Expenditures 790	609,230	477,060	573,750

Fund Balance:

Revenues Over (Under) Expenditures	8,528	52,675	-
Beginning Fund Balance	334,707	456,558	509,233
Ending Fund Balance	456,558	509,233	509,233

Recommended Fund Balance - 18%	109,661	85,871	103,275
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FISCAL YEAR 2026/27 BUDGET

276 MUSEUM FUND				
ACCOUNT	LINE-ITEM	ACTUAL YEAR END FY 2024/25	ADOPTED BUDGET FY 2025/26	TENTATIVE BUDGET FY 2026/27

Revenues: Dept. 000

422.000	Memorial Donations	4,690	100	100
470.000	Miscellaneous Revenues	102,000	500	500
651.000	Fund Raisers	-	350	350
666.000	Interest on Investments	1,857	200	500
675.000	Donations	11,826	7,000	10,000
675.050	Donations Children Mus. 2nd flr. Belrockton	3,152	1,000	2,000
Total Revenues 000		123,525	9,150	13,450

Expenditures: Dept. 804

702.000	Salaries-Part Time	2,541	1,000	5,000
704.000	Employee Benefits	200	150	500
727.000	Departmental Supplies	1,000	1,000	1,000
749.000	Museum Displays	600	500	500
749.005	Museum Children 2nd Floor Belrockton	127	500	500
808.000	Subscriptions & Memberships	150	150	150
813.000	Miscellaneous Expenses	1,000	500	500
901.000	Advertising	9	100	50
903.000	Printing	-	250	250
931.000	Buildings Repair & Maintenance	49,838	5,000	5,000
Total Expenditures 804		55,465	9,150	13,450

Fund Balance:

Revenues Over (Under) Expenditures	68,060	-	-
Beginning Fund Balance	201,375	269,435	269,435
Ending Fund Balance	269,435	269,435	269,435

Recommended Fund Balance - 18%	9,984	1,647	2,421
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FISCAL YEAR 2026/27 BUDGET

	368 SRF BOND PAYMENT FUND			
ACCOUNT	LINE-ITEM	ACTUAL YEAR END FY 2024/25	ADOPTED BUDGET FY 2025/26	TENTATIVE BUDGET FY 2026/27

Revenues: Dept. 000

676.590	Transfer from Sewer Fund	6,779	7,400	1,484
	Total Revenues 000	6,779	7,400	1,484

Expenditures: Dept. 906

996.000	Debt Service - Interest	6,779	7,400	1,484
	Total Expenditures 906	6,779	7,400	1,484

Fund Balance:

Revenues Over (Under) Expenditures	-	-	-
Beginning Fund Balance	-	-	-
Ending Fund Balance	-	-	-

FISCAL YEAR 2026/27 BUDGET

	370 CIB BOND PAYMENT FUND			
ACCOUNT	LINE-ITEM	ACTUAL YEAR END FY 2023/24	ADOPTED BUDGET FY 2024/25	TENTATIVE BUDGET FY 2026/27

Revenues: Dept. 000

676,590	Transfer from Sewer Fund	16,085	10,855	7,665
	Total Revenues 000	16,085	10,855	7,665

Expenditures: Dept. 906

801,000	Professional & Contractual	-	750	850
996,000	Debt Service - Interest	16,085	10,105	6,815
	Total Expenditures 906	16,085	10,855	7,665

Fund Balance:

Revenues Over (Under) Expenditures	-	-	-
Beginning Fund Balance	-	-	-
Ending Fund Balance	-	-	-

FISCAL YEAR 2026/27 BUDGET

	371-LIBRARY DEBT FUND			
ACCOUNT	LINE-ITEM	ACTUAL YEAR END FY 2024/25	ADOPTED BUDGET FY 2025/26	TENTATIVE BUDGET FY 2026/27

Revenues: Dept. 000

666.000	Interest on Investments	-	-	-
676.271	Transfer from Library	96,000	96,000	96,000
677.000	Donations Library Building Fund	-	-	-
	Total Revenues 000	96,000	96,000	96,000

Expenditures: Dept. 906

995.000	Debt Service-Principal	38,000	40,000	42,000
996.000	Debt Service-Interest	58,000	56,000	54,000
	Total Expenditures 906	96,000	96,000	96,000

Fund Balance:

Revenues Over (Under) Expenditures	-	-	-
Beginning Fund Balance	34,899	48,150	48,150
Ending Fund Balance	48,150	48,150	48,150
 Recommended Fund Balance - 18%	 17,280	 17,280	 17,280

FISCAL YEAR 2026/27 BUDGET

		402 CAPITAL IMPROVEMENTS FUND		
ACCOUNT	LINE-ITEM	ADOPTED BUDGET FY 2024/25	ADOPTED BUDGET FY 2025/26	TENTATIVE BUDGET FY 2026/27

Revenues: Dept. 000

403.000	Property Taxes	239,284	220,000	220,000
539.000	Grant	188,250	552,750	552,750
539.056	Fed Grant S Bridge Section 1	-	375,000	375,000
666.000	Interest on Investments	14,267	10,000	10,000
676.101	Transfer from General Fund	-	-	-
Total Revenues 000		441,801	1,157,750	1,157,750

Expenditures: Dept. 901

980.011	Misc. Projects	-	725,260	725,260
980.042	Ellis construction	800,000		
980.056	S. Bridge St. Section 1	-	375,000	375,000
995.000	Debt Service Principal - Fire truck	40,668	40,668	40,668
996.000	Debt Service Interest - Fire truck	18,724	16,822	16,822
Total Expenditures 901		859,392	1,157,750	1,157,750

Fund Balance:

Revenues Over (Under) Expenditures	(417,591)	-	-
Beginning Fund Balance	136,271	334,985	334,985
Ending Fund Balance	334,985	334,985	334,985
Recommended Fund Balance - 18%	154,691	208,395	208,395

FISCAL YEAR 2026/27 BUDGET

	588 DIAL-A-RIDE FUND			
ACCOUNT	LINE-ITEM	ACUTL YEAR END FY 2024/25	ADOPTED BUDGET FY 2025/26	TENTATIVE BUDGET FY 2026/27

Revenues: Dept. 000

470.000	Miscellaneous Revenues	-	-	-
510.000	Dial-A-Ride State Reimb.	90,285	140,000	113,809
511.000	Dial-A-Ride Fares	28,264	40,000	40,000
529.000	Federal Reimbursement	61,848	50,000	61,740
552.000	DART Facility Grant-Federal	-	-	-
559.000	DART Bus Grant - State	-	-	-
572.000	Dial-A-Ride RTAP Funds	2,950	5,500	5,500
613.000	Dart Contracted Fares	47,034	50,000	50,000
643.000	Vehicle & Equipment Sales	(1,200)	-	-
666.000	Interest on Investment	12,429	17,000	12,000
676.101	Transfer from General Fund	40,000	40,000	60,000
	Total Revenues 000	281,610	342,500	343,049

Expenditures: Administrative Dept. 540

701.000	Salaries Full Time	41,990	51,500	54,000
704.000	Employee Benefits	6,705	14,000	15,000
727.000	Departmental Supplies	1,443	2,000	2,000
809.000	Education & Training	437	2,000	1,000
809.001	RTAP - Training	345	5,500	5,500
811.000	Maintenance & Service	1,362	2,000	2,000
813.000	Miscellaneous Expenses	608	700	700
901.000	Advertising	250	250	250
903.000	Printing	275	-	-
946.000	Charges for Admin. Services	16,136	16,100	16,136
959.000	Transfer Out - Fund 677	10,000	10,000	10,000
	Total Administrative 540	79,551	104,050	106,586

Expenditures: Maintenance Dept. 541

811.000	Maintenance & Service	1,671	4,000	4,000
930.000	Motor Vehicle Maintenance	8,755	10,000	10,000
931.000	Buildings Repair & Maintenance	3,333	5,000	5,000
957.000	Transfer Out -Fund 661	-	-	-
	Total Maintenance 541	13,759	19,000	19,000

FISCAL YEAR 2026/27 BUDGET

	588 DIAL-A-RIDE FUND			
ACCOUNT	LINE-ITEM	ACUTL YEAR END FY 2024/25	ADOPTED BUDGET FY 2025/26	TENTATIVE BUDGET FY 2026/27

Expenditures: Operations Dept. 542

701.000	Salaries Full Time	30,959	-	36,400
702.000	Salaries Part Time	135,685	100,000	105,000
704.000	Employee Benefits	19,914	20,000	20,000
732.000	Motor Fuel	27,220	30,000	30,000
811.000	Maintenance & Service	1,416	2,450	4,000
813.000	Miscellaneous Expenses	570	2,000	2,000
921.000	Utilities	13,510	15,000	16,000
955.000	Transfer Out-Fund 606	4,500	-	-
956.000	Transfer Out-Fund 631	3,902	-	-
959.000	Transfer Out - Fund 677	17,000	10,000	-
979.000	Equipment	-	3,500	3,500
993.000	Equipment Depreciation	116,105	52,000	108,000
	Total Operations 542	370,781	234,950	324,900

DIAL-A-RIDE TOTAL	464,091	358,000	450,486
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Expenditures: Maintenance Dept. 543

Net Assets:

Change in Net Assets	(182,481)	(15,500)	563
Beginning Net Assets	1,305,489	1,136,734	1,121,234
Ending Net Assets	1,136,734	1,121,234	1,121,797

FISCAL YEAR 2026/27 BUDGET

590 SEWER FUND				
ACCOUNT	LINE-ITEM	ACTUAL YEAR END FY 2024/25	ADOPTED YEAR END FY 2025/26	TENTATIVE BUDGET FY 2026/27

Revenues: Dept. 000

462.000	Fees & Permits	39,647	50,000	40,000
470.000	Miscellaneous Revenues			
471.000	Water/Sewer Penalty Charge	28,498	15,000	25,000
539.000	Grant	18,510,000	18,956,000	-
608.000	Charges for Services and Fees	1,857,118	1,500,000	1,850,000
610.000	Sewer Connection Fees	3,500	2,000	2,000
666.000	Interest on Investments	34,214	20,000	20,000
Total Revenues 000		20,472,977	20,543,000	1,937,000

Expenditures: Dept. 465

701.000	Salaries Full Time	198,046	175,000	200,000
702.000	Salaries Part Time	-	5,000	5,000
703.000	Salaries Overtime	14,262	16,000	16,000
704.000	Employee Benefits	40,620	30,000	40,000
727.000	Departmental Supplies	2,000	3,000	3,000
730.000	Uniforms	424	3,000	3,000
733.000	Laboratory Supplies	4,000	8,000	4,000
735.000	Chemical Supplies	112,513	125,000	125,000
801.001	Professional Comm. Development	166,304	250,000	430,000
803.000	Engineering	5,137	50,000	25,000
811.000	Maintenance & Service	361,203	100,000	200,000
921.000	Utilities	76,899	80,000	100,000
935.000	Sanitary Sewer Maint.	1,245	50,000	10,000
946.000	Charges for Admin. Services	45,600	56,000	54,324
955.000	Transfer Out - Fund 606	35,000	36,000	34,000
956.000	Transfer Out - Fund 631	4,200	7,000	6,000
957.000	Transfer Out - Fund 661	40,000	90,000	80,000
959.000	Transfer Out - Fund 677	26,000	25,000	31,500
965.368	Transfer Bond Pay 368 SRF	6,779	2,947	1,484
965.370	Transfer Bond Pay 370 CIP	13,095	10,105	7,665
973.002	Sewer Master Plan	993,250	18,956,000	-
988.101	SRF Bonds Interest	11,694	750	12,000
993.000	Equipment Depreciation	244,417	285,000	250,000
Total Expenditures 465		2,402,688	20,363,802	1,637,973

Net Assets:

Change in Net Assets *	18,070,289	179,198	299,027
Beginning Net Assets	17,029,143	42,448,568	42,627,766
Ending Net Assets	42,448,568	42,627,766	42,926,793

FISCAL YEAR 2026/27 BUDGET

591 WATER FUND				
ACCOUNT	LINE-ITEM	ACUTAL YEAR END FY 2024/25	ADOPTED BUDGET FY 2025/26	TENTATIVE BUDGET FY 2026/27

Revenues: Dept. 000

470.000	Miscellaneous Revenues	40,628	1,000	1,000
471.000	Water/Sewer Penalty Charge	8,584	7,000	7,000
539.000	Grant	1,731,883	-	-
608.000	Charges for Services & Fees	1,011,798	1,020,121	1,000,000
611.000	Water Connection Fees	4,200	5,000	2,000
666.000	Interest on Investments	58,707	20,000	15,000
Total Revenues 000		2,855,800	1,053,121	1,025,000

Expenditures: Dept. 466

701.000	Salaries Full Time	51,103	150,000	161,000
702.000	Salaries-Part Time	4,490	5,000	3,000
703.000	Salaries Overtime	14,276	20,000	20,000
704.000	Employee Benefits	2,472	30,000	40,000
727.000	Departmental Supplies	5,032	10,000	5,000
733.000	Laboratory Supplies	2,569	10,000	3,000
735.000	Chemical Supplies	67,945	90,000	45,000
801.000	Professional & Con. Services	121,188	40,000	35,000
803.000	Engineering Svcs.	560,974	70,000	35,000
808.000	Subscriptions & Memberships	3,500	5,000	3,500
811.000	Maintenance & Service	158,739	100,000	95,000
831.000	Travel	-	2,000	500
921.000	Utilities	158,036	160,000	160,000
931.000	Building Repair & Maint.	1,000	-	10,000
937.000	Water System Maint.	19,858	10,000	30,000
946.000	Charges for Admin. Services	45,600	56,000	54,324
955.000	Transfer Out - Fund 606	35,000	36,000	34,400
956.000	Transfer Out - Fund 631	4,200	7,000	6,000
957.000	Transfer Out - Fund 661	-	22,500	20,000
959.000	Transfer Out - Fund 677	-	25,000	36,000
993.000	Equipment Depreciation	223,515	200,000	225,000
994.000	DWRF Debt Service	-	2,625	2,625
Total Expenditures 466		1,479,497	1,051,125	1,024,349

Net Assets:

Change in Net Assets *	1,376,303	1,996	651
Beginning Net Assets	4,249,803	5,614,200	5,616,196
Ending Net Assets	5,614,200	5,616,196	5,616,847

FISCAL YEAR 2026/27 BUDGET

606 INTERNAL SERVICE FUND				
ACCOUNT	LINE-ITEM	ACTUAL YEAR END FY 2024/25	ADOPTED BUDGET FY 2025/26	TENTATIVE BUDGET FY 2026/27

Revenues: Dept. 000

608.000	Charges for Svc. & Fees	354,500	440,000	430,000
666.000	Interest on Investments	8,130	5,000	6,000
Total Revenues 000		362,630	445,000	436,000

Expenditures: Dept. 258

727.000	Departmental Supplies	16,843	45,000	30,000
804.000	Legal Services	151,008	100,000	110,000
807.000	Audit	21,700	26,000	26,000
813.000	Miscellaneous Expenses	2,113	9,000	5,000
814.000	Computer Service	184,190	100,000	100,000
820.000	Telephone	10,537	15,000	15,000
901.000	Advertising	8,644	10,000	10,000
915.000	Insurance and Bonds	107,298	120,000	120,000
993.000	Equipment Depreciation	12,151	20,000	20,000
Total Expenditures 258		514,484	445,000	436,000

Fund Balance:

Revenues Over (Under) Expenditures	(151,854)	-	-
Beginning Fund Balance	350,425	150,633	150,633
Ending Fund Balance	150,633	150,633	150,633
Recommended Fund Balance - 18%	92,607	80,100	78,480

FISCAL YEAR 2026/27 BUDGET

631 BUILDING & GROUNDS MAINT FUND				
ACCOUNT	LINE-ITEM	ACUTAL YEAR END FY 2024/25	ADOPTED BUDGET FY 2025/26	TENTATIVE BUDGET FY 2026/27

Revenues: Dept. 000

470.000	Miscellaneous Revenues	3,057	-	-
608.000	Charges for Services & Fees	143,902	140,000	200,000
666.000	Interest on Investments	15,707	5,000	15,000
Total Revenues 000		162,666	145,000	215,000

Expenditures: Dept. 265

811.000	Maintenance & Service	16,525	30,000	25,000
921.000	Utilities	64,203	50,000	75,000
931.000	Buildings Repair & Maint.	20,170	50,000	100,000
993.000	Equipment Depreciation	12,395	15,000	15,000
Total Expenditures 265		113,293	145,000	215,000

Fund Balance:

Revenues Over (Under) Expenditures	49,373	-	-
Beginning Fund Balance	470,021	517,605	517,605
Ending Fund Balance	517,605	517,605	517,605
 Recommended Fund Balance - 18%	 20,393	 26,100	 38,700

FISCAL YEAR 2026/27 BUDGET

661 MOTOR POOL FUND				
ACCOUNT	LINE-ITEM	ACTUAL YEAR END FY 2024/25	ADOPTED BUDGET FY 2025/26	TENTATIVE BUDGET FY 2026/27

Revenues: Dept. 000

470.000	Miscellaneous Revenues	232	-	-
608.000	Charges for Services & Fees	360,000	400,000	400,000
666.000	Interest on Investments	28,465	16,000	16,000
Total Revenues 000		388,697	416,000	416,000

Expenditures: Dept. 536

701.000	Salaries Full Time	23,252	24,000	30,000
703.000	Salaries Overtime	-	1,000	1,000
704.000	Employee Benefits	4,297	6,000	7,000
727.000	Departmental Supplies	8,910	25,000	25,000
730.000	Uniforms	7,689	8,000	10,000
732.000	Motor Fuel	42,191	50,000	55,000
734.000	Janitorial Supplies	973	2,000	2,000
809.000	Education & Training	500	500	500
811.000	Maintenance & Service	38,195	100,000	60,000
820.000	Telephone	5,526	5,000	9,000
921.000	Utilities	23,050	25,000	30,000
946.000	Charges for Admin. Services	-	-	-
955.000	Transfer Out - Fund 606	7,000	7,000	8,600
959.000	Transfer Out - Fund 677	2,250	2,250	7,700
975.000	Building Improvements	-	-	-
978.000	Motor Vehicles	-		
993.000	Equipment Depreciation	158,607	160,000	170,000
Total Expenditures 536		322,440	415,750	415,800

Net Assets:

Change in Net Assets *	66,257	250	200
Beginning Net Assets	1,422,827	1,541,102	1,541,352
Ending Net Assets	1,541,102	1,541,352	1,541,552

FISCAL YEAR 2026/27 BUDGET

		677 HEALTH INSURANCE FUND		
ACCOUNT	LINE ITEM	ACTUAL YEAR END FY 2024/25	ADOPTED BUDGET FY 2025/26	TENTATIVE BUDGET FY 2026/27

Revenues: Dept. 000

601.000	Employee Contributions	114,203	147,613	114,000
602.000	Library Health Care	25,000	30,000	32,000
603.000	Housing Commission Health Care	13,025	15,000	22,500
608.000	Charges for Services & Fees	299,150	337,000	424,600
666.000	Interest on Investments	-	-	-
Total Revenues 000		451,378	529,613	593,100

Expenditures: Dept. 858

801.100	Insurance Premiums	462,505	529,613	593,100
Total Expenditures 858		462,505	529,613	593,100

Fund Balance:

Revenues Over (Under) Expenditures	(11,127)	-	-
Beginning Fund Balance	#REF!	235,521	235,521
Ending Fund Balance	235,521	235,521	235,521
Recommended Fund Balance - 18%	83,251	95,330	106,758

FISCAL YEAR 2026/27 BUDGET

	711 RIVER RIDGE CEMETERY			
ACCOUNT	LINE-ITEM	ACTUAL YEAR END FY 2024/25	ADOPTED BUDGET FY 2025/26	ADOPTED BUDGET FY 2025/26

Revenues: Dept. 000

495,000	Perpetual Care			
	Total Revenues 000	3,200	3,500	3,500

Expenditures: Dept. 276

990,000	Contingency	-	-	-
	Total Expenditures 276	-	-	-

Fund Balance:

Revenues Over (Under) Expenditures	3,200	3,500	3,500
Beginning Fund Balance	182,939	186,139	189,639
Ending Fund Balance	186,139	189,639	193,139
Recommended Fund Balance - 18%	N/A	N/A	N/A