2025 AMENDED BUDGET PROPOSAL
2026 PROPOSED BUDGET
Submitted for November Committees

2026 recom budget amendment for Nov Comm of the Whole

Acct #		2023 Actual	2024 Actual	2025 Adopted	2025 Amended	2026 Proposed
	General Fund					
101	**Revenues**					
402	Current Property Taxes	786,150	826,272	835,000	876,000	876,000
404	Leased Land Tax Revenue	4,968	5,088	4,500	5,000	4,500
410	Personal Property Tax Revenue	17,365	17,643	14,000	21,800	18,000
476	Permits and Fees	4,749	14,300	15,000	15,000	12,500
566	Grant Revenue	0	0	0	0	0
573	Local Comm Stabilization	6,788	4,731	4,700	4,500	4,500
574	State Shared Revenue	66,209	65,465	66,000	64,000	61,000
577	State Revenue-Liquor	3,642	3,651	3,500	3,700	3,700
633	Equipment Leases					
	Major Streets Leases	35,600	35,600	35,600	35,600	37,380
	Local Streets Leases	29,050	29,050	29,050	29,050	30,500
	Water Leases	11,025	11,025	11,025	11,025	11,575
	Sewer Leases	7,050	7,050	7,050	7,050	7,400
	WTTP Leases	2,150	2,150	2,150	2,150	2,260
	Park Lease	15,875	15,875	15,875	15,875	16,670
	Marina Leases	2,450	2,450	5,450	2,450	2,575
	Public Works Leases	2,775	2,775	2,775	2,775	2,900
632	Bahle Park Rental -N Park Launch	7,481	6,156	5,000	4,000	4,000
	Interest Earnings	34,001	43,420	28,000	30,000	30,000
	Sale of Fixed Assets	0	0	0	0	0
674	Contributions - Private	0	2,500	500	500	500
695	Miscellaneous Income	413	2,443	0	0	0
	Total General Fund Revenues	1,037,741	1,097,644	1,085,175	1,130,475	1,125,960

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Acct #		2023 Actual	2024 Actual	2025 Adopted	2025 Amended	2026 Proposed
	Expenditures					
101	**Village Council**					
702	Administrative Wages	4,165	4,165	4,175	4,175	4,175
709	FICA Contribution	0	0	0	0	0
724	Workers Compensation	45	25	50	50	50
801	Contractual Service	5,315	5,188	6,000	6,000	14,000
807	Audit Services	2,250	2,500	2,500	2,500	2,700
808	Employee Relations	528	313	800	800	800
808	Consultant Fees	1,080	2,380	1,800	1,800	2,100
809	Legal Services	4,700	4,208	6,000	6,000	6,000
900	Printing & Publishing	198	278	850	850	850
910	Education, Training & Dues	676	1,037	2,000	2,000	2,000
955	Miscellaneous Expense	583	2,694	7,000	4,000	4,000
	Total Village Council	19,540	22,788	31,175	28,175	36,675
171	**Village Manager**					
702	Administrative Wages	26,892	32,665	10,550	10,550	11,262
708	Unemployment	2	3	53	53	60
709	FICA Contribution	1,923	2,223	810	810	862
716	Retirement Contribution	2,690	3,270	1,055	1,055	1,150
718	Medical Insurance	3,249	3,699	1,335	1,335	1,390
724	Workers Comp	132	72	106	106	115
725	Life, AD&D Insurance	210	210	65	65	72
756	Operating Supplies	277	254	500	300	500
861	Mileage	145	467	750	750	750
910	Education, Training & Dues	2,283	2,390	2,900	3,200	3,200
	Total Village Manager	37,803	45,252	18,124	18,224	19,361

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Acct #		2023 Actual	2024 Actual	2025 Adopted	2025 Amended	2026 Proposed
215	**Village Clerk**					
702	Administrative Wages	6,753	9,419	8,590	8,590	10,100
708	Unemployment	2	3	40	40	52
709	FICA Contribution	436	225	660	660	770
716	Retirement Contribution	674	801	859	859	1,025
718	Medical Insurance	1,009	448	0	0	1,680
724	Workers Compensation	30	25	230	230	45
725	Life, AD&D Insurance	78	34	0	0	108
752	Office Supplies - General	126	0	150	150	100
910	Education, Training & Dues	1,618	0	750	500	750
	Office Supplies - Elections	0	0	0	0	100
	Total Village Clerk	10,726	10,955	11,279	11,029	14,730
253	**Village Treasurer**					
702	Administrative Wages	17,547	16,790	19,838	19,838	20,325
708	Unemployment	2	3	100	100	103
709	FICA Contribution	1,326	1,281	1,518	1,518	1,560
716	Retirement Contribution	1,726	1,677	1,983	1,983	2,035
718	Medical Insurance	147	119	150	150	125
724	Workers Compensation	44	21	80	80	83
725	Life, AD&D Insurance	162	162	150	170	180
752	Office Supplies	492	495	550	550	550
756	Operating Supplies	453	122	800	800	800
801	Contractual Services	447	470	500	500	500
910	Education, Training & Dues	0	250	1,000	500	700
	Total Village Treasurer	22,346	21,391	26,669	26,189	26,961

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265	**Village Hall**					
702	Administrative Wages	6,018	600	2,496	2,496	2,600
708	Unemployment	0		15	15	15
709	FICA Contribution	467	45	191	191	200
716	Retirement Contribution	618		0	0	0
718	Medical Insurance	0	10,928	0	0	0
724	Workers Compensation	3	3	10	10	15
725	Life, AD&D Insurance	0		0	0	0
752	Office Supplies	8,000	7,475	8,000	8,000	6,000
801	Contracted Service	8,441	9,457	10,500	10,500	13,500
809	Legal Services	2,986	2,454	10,000	10,000	10,000
850	Telephones	4,389	3,865	5,500	5,500	5,500
851	Postage	556	837	2,150	2,150	2,150
900	Printing & Publishing	1,586	1,414	1,900	1,900	1,900
920	Utilities - Electric	2,423	2,453	2,900	2,900	2,900
921	Utilities - Gas	1,885	2,077	2,600	2,600	2,600
931	Repair & Maintenance	238	223	500	500	500
935	Insurance	8,925		11,500	12,350	13,000
955	Miscellaneous Expense/bank fees	0		1,000	1,000	4,500
	Total Village Hall	46,535	41,832	59,262	60,112	65,380

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Acct #		2023 Actual	2024 Actual	2025 Adopted	2025 Amended	2026 Proposed
345	**Public Safety**					
801	Contractual Service - County	83,285	84,837	97,000	97,000	101,371
970	Equipment/Vehicle Mileage	5,585	6,350	6,000	6,000	6,000
955	Miscellaneous Expense	0		1,500	1,500	1,500
	Total Public Safety	88,870	91,187	104,500	104,500	108,871
441	**Public Works**					
702	Administrative Wages	19,037	22,086	20,330	20,330	21,260
702	Wages	6,395	6,144	18,285	18,285	18,700
709	FICA Contribution	1,916	1,882	2,950	2,950	3,060
718	Medical Insurance	4,523	4,549	6,830	6,830	8,293
724	Workers Compensation	227	143	310	310	320
716	Retirement Contribution	2,497	2,610	3,861	3,861	3,995
725	Life, AD&D Insurance	247	226	340	340	342
708	Unemployment	2	3	180	180	193
752	Office Supplies	195		200	200	200
756	Operating Supplies	1,492	1,667	1,700	1,700	1,700
919	Waste Removal	10,571	8,521	10,500	10,500	10,500
810	Rental	220	780	1,000	1,100	1,200
801	Contractual Services	0	828	1,000	1,000	1,000
850	Telephones	2,825	2,213	2,900	2,500	2,900
952	Hydrant Rental Fee	25,000	25,000	35,000	35,000	35,000
924	Utilities - Water	1,800	1,800	2,000	2,000	2,000
924	Utilities - Sewer	5,000	5,000	6,000	6,000	6,000
931	Repair & Maintenance	0	0	5,000	2,500	5,000
910	Education, Training, & Dues	0	0	500	500	500
970	Equipment/Vehicle Rent	2,775	2,775	2,775	2,775	2,900
	Total Public Works	84,722	86,227	121,661	118,861	125,063

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443	**Motor Vehicle**					
702	Wages (admin wage)	14,130	15,061	25,467	25,467	26,575
702	Wages	23,777	21,723	37,080	37,080	37,800
708	Unemployment Insurance	2	3	266	266	275
709	FICA Contribution	2,770	2,718	4,785	4,785	4,925
716	Retirement Contribution	3,795	3,665	6,005	6,005	6,200
718	Medical Insurance	7,616	6,151	9,788	9,788	11,082
724	Workers Compensation	621	382	485	485	500
725	Life, AD&D Insurance	422	360	571	571	531
751	Safety Equipment	355	722	1,000	1,000	1,000
756	Operating Supplies	4,606	5,917	7,000	7,000	7,000
759	Gas Purchases	14,003	15,987	16,000	17,500	17,000
920	Utilities - Electric	2,162	2,134	2,500	3,100	3,100
921	Utilities - Gas	3,965	3,492	5,000	5,000	5,000
931	Repair & Maintenance Ground & Building	1,200	1,270	1,500	1,500	1,500
932	Equipment Maintenance	7,038	7,005	8,000	9,500	8,000
932	Vehicle Maintenance	7,229	6,018	6,000	13,000	26,000
935	Insurance	8,800	9,214	9,600	10,135	10,500
	Capital Improvement - Equipment	0	0	0	0	0
	Total Motor Vehicle	102,491	101,822	141,047	152,182	166,988
448	**Streetlighting**					
920	Utilities - Electric	13,171	15,161	15,500	17,000	17,000
	Total Streetlighting	13,171	15,161	15,500	17,000	17,000

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701	**Planning & Zoning**					
702	Administrative Wages	16,953	22,631	11,580	11,580	12,950
702	Wages	13,005	1,940	6,000	6,000	6,000
702	Wages - Planning Commission	2,800		4,825	4,825	4,825
703	Wages - Zoning Board of Appeals	720		800	800	800
709	FICA Contribution	2,099	1,780	1,345	1,345	995
718	Medical Insurance	2,332	1,761	740	740	1,850
724	Workers Compensation Insurance	140	117	850	850	90
716	Retirement Contribution	2,803	1,834	1,158	1,158	1,300
725	Life, AD&D Insurance	171	114	70	70	112
708	Unemployment Insurance	2	3	101	101	70
752	Office Supplies	680	129	700	700	700
851	Postage	250		500	500	500
804	Professional Planning Services	7,463		5,000	1,000	1,000
804	Zoning Ordinance - Planning	0		15,000	7,000	10,000
809	Legal Fees	7,020		7,000	5,000	5,000
801	Contractual Services	7,431	4,194	7,000	7,000	7,000
900	Printing & Publishing	1,498	1,899	5,000	2,000	2,000
910	Education,Training & Dues	150	440	2,000	2,000	2,000
	Total Planning & Zoning	65,517	36,843	69,669	52,669	57,192

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751	**Parks & Recreation**					
702	Administrative Wages	11,925	13,207	27,225	27,225	29,205
702	Wages	37,237	33,917	36,948	36,948	37,705
708	Unemployment Insurance	3	5	247	247	270
709	FICA Contribution	3,199	3,618	4,910	4,910	5,120
716	Retirement Contribution	4,596	4,664	6,170	6,170	6,450
718	Medical Insurance	9,222	9,167	10,566	10,566	12,300
724	Workers Compensation	681	429	470	470	500
725	Life, AD&D Insurance	485	459	552	552	599
756	Operating Supplies	6,904	7,214	8,000	8,000	8,000
801	Contractual Service	5,426	2,855	13,000	5,000	13,000
810	Porta John Rental	1,770	3,000	3,600	3,600	3,600
850	Telephones	1,831	2,099	2,200	2,400	2,400
920	Utilities - Electric	3,646	3,066	4,200	4,500	4,500
921	Utilities - Gas	1,180	1,276	1,650	1,650	1,650
924	Utilities - Water	5,000		6,000	6,000	6,000
924	Utilities - Sewer	10,000	15,000	12,000	12,000	12,000
931	Repair & Maintenance	3,707	5,650	7,000	7,000	7,000
935	Insurance	500	537	600	600	650
970	Equipment/Vehicle Rent	15,875	15,875	15,875	15,875	16,670
	Waterwheel Park Project	39,960	109,523	0	0	0
	Capital Improvements	16,179	34,563	25,100	3,800	36,000
	Total Parks & Recreation	179,326	266,123	186,313	157,513	203,619

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	Total Operational Expenditures	671,047	739,581	785,199	746,454	841,840
999	**Transfers Out**					
	Major Street Fund	90,000	90,000	90,000	90,000	90,000
	Local Street Fund	80,000	160,000	80,000	80,000	80,000
	Property Replacement Fund	140,100	140,100	220,100	220,100	220,100
		0	0	0	0	
	Total Transfers Out	310,100	390,100	390,100	390,100	390,100
	Total General Fund Expenditures	981,147	1,129,681	1,175,299	1,136,554	1,231,940
	Total Expenditures	981,147	1,129,681	1,175,299	1,136,554	1,231,940
	Total Revenue	1,037,741	1,097,644	1,085,175	1,130,475	1,125,960
	Excess Revenue or Expense (-)	56,594	(32,037)	(90,124)	(6,079)	(105,980)
	Beginning Fund Balance	913,048	969,642	937,605	937,605	931,526
	Ending Fund Balance	969,642	937,605	847,481	931,526	825,546

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				Major Streets		
202	**Revenues**					
528	Federal Grant Revenue	0	0	64,000	64,000	0
574	State Shared Revenue	98,429	102,589	97,000	102,022	103,000
665	Interest Earnings	14,939	22,980	18,000	19,500	16,000
691	Contributions - Private	0	0	0	0	0
692	Contributions - Governmental Units - County	40,559	43,061	43,000	49,000	50,000
695	Miscellaneous Income	0	0	0	0	0
	Transfer In - General Fund	90,000	90,000	90,000	90,000	90,000
	Total Major Street Fund Revenue	243,927	258,630	312,000	324,522	259,000

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	Expenditures					
702	Administrative Wages	17,633	19,793	26,898	26,898	28,250
702	Wages	36,286	35,603	52,930	52,930	52,790
708	Unemployment Insurance	3	6	349	349	362
709	FICA Contribution	3,937	4,007	6,107	6,107	6,290
716	Retirement Contribution	5,388	5,402	7,983	7,983	8,220
718	Medical Insurance	11,004	9,555	13,022	13,022	14,998
724	Workers Compensation	2,008	906	2,001	2,001	630
725	Life, AD&D Insurance	607	528	775	775	711
756	Operating Supplies	1,274	3,686	6,000	10,000	12,000
801	Contractual Service/Legal	4,812	7,487	40,000	40,000	30,000
802	Engineering Services	0	0	2,000	2,000	2,000
807	Audit Services	600	573	700	700	700
931	Repair & Maintenance	9,799	7,912	17,000	12,000	12,000
934	Sidewalks	0	0	10,000	15,000	10,000
935	Liability Insurance	500	574	625	635	660
955	Miscellaneous	0	0	0	0	0
970	Equipment/Vehicle Rent	35,600	35,600	35,600	35,600	37,380
974	Capital Improvements	0	3,609	85,000	93,000	30,000
	Loan Payment - Property Replacement Fund	2,855	2,855	2,855	2,855	0
	Total Major Street Fund Expenditures	132,306	138,096	309,845	321,855	246,991
	Total Expenditures	132,306	138,096	309,845	321,855	246,991
	Total Revenues	243,927	258,630	312,000	324,522	259,000
	Excess Revenue or Expense (-)	111,621	120,534	2,155	2,667	12,009
	Beginning Fund Balance	283,677	330,107	450,641	450,641	453,308
	Ending Fund Balance	331,298	450,641	452,796	453,308	465,317

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				Local Streets		
203	**Revenues**					
574	State Shared Revenue	58,980	61,356	58,000	71,200	92,000
665	Interest Earnings	3,613	4,399	3,700	3,500	3,500
691	Contributions - Private	0	0	0	0	0
695	Miscellaneous Income	3,849	4,170	4,100	4,100	4,100
	Transfer In - General Fund	80,000	160,000	80,000	80,000	80,000
	Total Local Street Fund Revenues	146,442	229,925	145,800	158,800	179,600
	Expenditures					
702	Administrative Wages	17,634	19,811	26,898	26,898	28,245
702	Wages	34,665	33,815	52,930	52,930	52,790
708	Unemployment Insurance	3	6	346	346	360
709	FICA Contribution	3,398	3,892	6,023	6,023	6,200
716	Retirement Contribution	5,225	5,232	7,873	7,873	8,104
718	Medical Insurance	11,238	9,133	12,755	12,755	14,739
724	Workers Compensation	922	907	601	601	620
725	Life, AD&D Insurance	586	508	762	762	697
756	Operating Supplies	1,120	1,796	5,500	5,500	5,500
801	Contractual Service	3,820	4,857	10,000	10,000	10,000
802	Engineering Services	1,800	0	2,000	2,000	2,500
807	Audit Services	600	573	650	650	650
931	Repair & Maintenance	13,441	4,731	8,000	8,000	8,000
934	Sidewalks	8,907	0	5,000	5,000	8,000
935	Insurance	525	573	625	635	660
970	Equipment/Vehicle Rent	29,050	29,050	29,050	29,050	30,500
974	Capital Improvements	31,355	99,895	30,000	30,000	25,000
	Property Replacement Fund	2,855	0	0	0	0
	Total Local Street Fund Expenditures	167,144	214,779	199,013	199,023	202,565

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	Total Expenditures	167,144	214,779	199,013	199,023	202,565
	Total Revenues	146,442	229,925	145,800	158,800	179,600
	Excess Revenues or Expense (-)	(20,702)	15,146	(53,213)	(40,223)	(22,965)
	Beginning Fund Balance	106,390	85,688	100,834	100,834	60,611
	Ending Fund Balance	85,688	100,834	47,621	60,611	37,646

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248				**Downtown Development Authority**		
	Revenues					
403	Property Taxes - Capture	83,046	86,800	89,000	98,100	100,700
665	Interest Revenue	2,738	6,591	3,500	5,800	3,500
695	Miscellaneous	4	0	0	0	0
	Total Downtown Development Authority Revenue	85,788	93,391	92,500	103,900	104,200
	Expenditures					
702	Administrative Wages	3,371	3,373	17,365	17,365	18,674
708	Unemployment Insurance		0	87	87	94
709	FICA Contribution	238	242	1,328	1,328	1,430
716	Retirement Contribution	336	338	1,736	1,736	1,868
718	Medical Insurance	331	295	1,361	1,361	1,954
724	Workers Compensation	44	25	132	132	145
725	Life, AD&D Insurance	31	26	93	93	145
752	Office Supply	100	100	100	100	100
756	Operating Supplies	92	164	250	250	250
801	Contractual Service	0	2,981	9,000	9,000	9,000
807	Audit Services	250	300	350	350	400
809	Legal Services	0	0	1,500	1,500	1,500
851	Postage	35	0	100	100	100
900	Printing & Publishing	0	40	1,000	1,000	1,000
955	Misc		8,836	2,000	2,000	2,000
974	Capital Outlay	0	0	105,000	105,000	150,000
	Total Downtown Development Authority Expenditures	4,828	16,720	141,402	141,402	188,660
	Total Expenditures	4,828	16,720	141,402	141,402	188,660
	Total Revenues	85,788	93,391	92,500	103,900	104,200
	Excess Revenues or Expenses (-)	80,960	76,671	(48,902)	(37,502)	(84,460)
	Beginning Fund Balance	65,938	146,898	223,569	223,569	186,067
	Ending Fund Balance	146,898	223,569	174,667	186,067	101,607

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402	**Property Replacement Fund**					
	Revenues					
	Interest Earnings	14,243	24,066	15,000	19,000	15,000
	Transfer In - All Funds	176,115	173,260	256,115	253,260	220,100
	Total Property Replacement Fund Revenues	190,358	197,326	271,115	272,260	235,100
	Expenditures	**2,023 Actual**	**2024 Actual**	**2025 Adopted**	**2025 Amended**	**2026 Proposed**
	Payments on Loans	0	0	0	0	0
	Loan Interest Exp.	0	0	0	0	0
	Capital Expenditures	9,825	66,137	82,000	344,500	1,000
	Total Property Replacement Fund Expenditures	9,825	66,137	82,000	344,500	1,000
	Total Expenditures	9,825	66,137	82,000	344,500	1,000
	Total Revenue	190,358	197,326	271,115	272,260	235,100
	Excess Revenues or Expenses (-)	180,533	131,189	189,115	(72,240)	234,100
	Beginning Fund Balance	311,147	491,680	622,869	622,869	550,629
	Ending Fund Balance	491,680	622,869	811,984	550,629	784,729
590	**Sewer Fund**					
	Revenues					
476	Permits and Fees	187,000	12,000	12,000	6,000	6,000
566	Grant Revenue	0	0	0	0	0
600	Charge for Services	142,465	148,356	140,000	140,000	140,000
692	General Fund	15,000	15,000	18,000	18,000	18,000
692	Marina Fund	10,000	10,000	12,000	12,000	12,000

2026 recom budget amendment for Nov Comm of the Whole

Acct #		2023 Actual	2024 Actual	2025 Adopted	2025 Amended	2026 Proposed
628	RTS Fees	118,030	118,490	117,000	117,000	117,000
629	Waste Hauler Fees	43,916	34,312	10,000	38,000	40,000
630	Capital Charge	167,280	167,936	167,000	167,000	167,000
659	Penalties	4,856	5,493	5,400	4,300	4,300
665	Interest Earnings	27,396	34,268	30,000	17,000	15,000
695	Miscellaneous Income	0	148	0	95,000	0
	Total Sewer Fund Revenues	715,943	546,003	511,400	614,300	519,300
537	**Expenditures Collection System**					
702	Administrative Wages	42,831	46,996	41,991	41,991	44,731
702	Wages	29,634	31,776	26,425	26,425	27,035
708	Unemployment Insurance	3	6	320	320	338
709	FICA Contribution	4,999	5,595	5,234	5,234	5,492
716	Retirement Contribution	7,250	7,429	6,655	6,655	6,986
718	Medical Insurance	10,598	10,935	8,692	8,692	12,157
724	Workers Compensation Insurance	676	429	435	435	455
725	Life, AD&D Insurance	712	614	501	501	643
751	Safety Equipment	486	332	1,500	1,000	1,000
752	Office Supplies	150	200	200	200	200
756	Operating Supplies	8,348	9,383	11,500	5,000	7,500
801	Contractual Services	1,480	2,342	2,500	3,500	3,500
807	Audit Services	2,600	2,730	2,850	2,850	2,900
809	Legal Services	54	2,151	15,000	40,000	1,500
850	Telephones	6,011	6,069	6,400	6,400	6,400

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Acct #		2023 Actual	2024 Actual	2025 Adopted	2025 Amended	2026 Proposed
851	Postage	1,281	1,555	1,600	1,600	1,600
900	Printing & Publishing	0	0	50	50	50
910	Education, Training & Dues	0	560	600	600	600
920	Utilities - Electric	9,704	9,489	11,800	11,800	11,800
921	Utilities - Gas	2,148	2,180	2,500	2,500	2,500
931	Repair & Maintenance	32,518	24,104	25,000	25,000	25,000
935	Insurance	550	675	750	750	800
968	Depreciation	60,871	62,245	70,000	70,000	70,000
970	Equipment/Vehicle Rent	7,050	7,050	7,050	7,050	7,400
	Loan Payment - Property Replacement Fund	13,725	13,725	13,725	13,725	0
	Capital Improvement.	93,679	0	0	0	0
	Total Sewer Fund Collection System	337,358	248,570	263,278	282,278	240,587
538	**Wastewater Treatment Plant**					
702	Administrative Wages	20,832	21,022	24,818	24,818	26,165
702	Wages	10,977	11,760	15,470	15,470	15,805
708	Unemployment Insurance	6	12	196	196	205
709	FICA Contribution	2,360	2,441	5,576	3,115	3,215
716	Retirement Contribution	3,221	3,550	4,030	4,030	4,198
718	Medical Insurance	4,245	5,477	5,998	5,998	7,952
724	Workers Compensation	375	239	292	292	305
725	Life, AD&D Insurance	322	301	324	324	370
751	Safety Equipment	130	0	1,500	800	1,000
756	Operating Supplies	2,971	1,748	3,000	3,700	3,700
757	Lab Analysis	7,914	2,210	8,000	4,000	8,000
801	Contractural Service	194,988	202,030	215,250	220,000	222,405
801	Janitorial Service	0	0	500	500	500
802	Engineering Services	0	0	5,000	2,500	5,000

2026 recom budget amendment for Nov Comm of the Whole

Acct #		2023 Actual	2024 Actual	2025 Adopted	2025 Amended	2026 Proposed
809	Legal Services	0	0	0	0	0
831	Permits and Fees	1,950	2,447	3,500	3,000	3,500
850	Telephones	4,995	4,694	5,000	4,500	5,000
851	Postage	40	0	50	50	50
920	Utilities - Electric	0	0	0	0	0
925	Utilities - Gas	0	0	0	0	0
930	Building and Grounds	0	0	2,500	1,000	1,000
931	Repair & Maintenance	5,279	746	16,000	10,000	10,000
932	Chemicals and Treatment	0	0	0	0	0
932	Chemical Feed Equipment	0	0	2,000	2,000	2,000
935	Insurance	650	675	725	750	775
968	Depreciation	105,889	106,157	108,000	108,000	108,000
969	Amortize Bond Issue Costs	0	0	3,750	3,750	3,750
970	Equipment/Vehicle Lease	2,150	2,150	2,150	2,150	2,260
977	Capital Improvements	36,636	0	7,000	15,000	95,028
992	Interest Expense	8,125	6,175	4,144	4,144	3,000
	Sewer Bond Payment	120,000		125,000	125,000	130,000
	Total Wastewater Treatment Plant	534,055	373,834	569,773	565,087	663,183
	Total Sewer Expenditures	871,413	622,404	833,051	847,365	903,770
	Total Expenditures	871,413	622,404	833,051	847,365	903,770
	Total Expenditures less depreciation	758,474	454,002	655,051	669,365	725,770
	Total Revenue	715,943	546,003	511,400	614,300	519,300
	Excess Cash Revenues or Expense (-)	(42,531)	92,001	(143,651)	(55,065)	(206,470)
	Beginning Cash Balance	365,536	269,057	361,058	361,058	305,993
	Ending Cash Balance	323,005	361,058	217,407	305,993	99,523

2026 recom budget amendment for Nov Comm of the Whole

Acct #		2023 Actual	2024 Actual	2025 Adopted	2025 Amended	2026 Proposed
					Water Fund	
591	**Revenues**					
476	Permits and Fees	113,394	10,155	1,000	4,400	1,000
566	Grant Revenue - St of MI	0	0	0	0	0
600	Charge for Services	76,541	70,773	84,000	103,500	103,500
600	General Fund	6,800	6,800	8,000	8,000	8,000
601	Marina Fund	5,000	5,000	7,000	7,000	7,000
628	RTS Fees	64,471	64,643	72,000	73,500	74,500
630	Capital Charge	56,564	56,407	70,000	56,700	57,000
633	Hydrant Rental	25,000	25,000	35,000	35,000	35,000
659	Penalties	1,705	1,848	600	1,200	500
665	Interest Earnings	16,197	25,334	18,000	19,000	17,000
695	Miscellaneous Revenue	3,226	376	0	0	0
	Total Water Fund Revenues	368,898	266,336	295,600	308,300	303,500
591	**Expenditures**					
702	Administrative Wages	51,258	58,755	41,992	41,992	44,745
702	Wages	39,808	40,925	48,272	48,272	49,420
708	Unemployment Insurance	5	9	433	433	205
709	FICA Contribution	6,198	7,025	6,905	6,905	7,204
716	Retirement Contribution	9,006	9,325	8,839	8,839	4,200
718	Medical Insurance	15,162	14,596	13,541	13,541	18,632
724	Workers Compensation	1,134	716	522	522	360
725	Life, AD&D Insurance	884	793	716	716	871
751	Safety Equipment	0	309	2,000	1,000	1,000

2025 AMENDED BUDGET PROPOSAL
2026 PROPOSED BUDGET
Submitted for November Committees

2026 recom budget amendment for Nov Comm of the Whole

Acct #		2023 Actual	2024 Actual	2025 Adopted	2025 Amended	2026 Proposed
752	Office Supplies	275	300	325	325	325
756	Operating Supplies	5,999	8,810	17,000	17,000	17,000
757	Lab Analysis	3,800	3,590	6,500	6,500	6,500
801	Contractual Service	2,232	842	4,000	10,000	10,000
802	Engineering Services	8,000	4,500	6,000	6,000	6,000
807	Audit Services	2,500	2,625	2,700	2,700	2,750
809	Legal Services	0	513	1,000	1,000	1,000
850	Telephones	2,771	2,658	2,900	2,900	3,100
851	Postage	1,669	1,655	1,800	1,800	2,100
900	Printing & Publishing	100	123	500	500	500
910	Education, Training & Dues	1,391	1,225	3,000	2,000	3,000
920	Utilities - Electric	12,497	12,325	13,000	15,600	15,600
921	Utilities - Gas	596	744	800	800	800
931	Repair & Maintenance	21,537	6,881	20,000	20,000	20,000
935	Insurance	1,200	1,300	1,400	1,450	1,500
955	Miscellaneous Expense	(4,800)	4,800	200	200	200
968	Depreciation	33,618	34,397	37,625	37,625	37,625
970	Equipment/Vehicle Rent	11,025	11,025	11,025	11,025	11,575
974	Capital Improvements	35,856	19,354	20,000	44,500	45,500
	Loan Payment - Property Replacement Fund	13,725	13,725	13,725	13,725	0
	Loan Payment - Marina Fund	0	0	0	0	0
	Total Water Fund Expenditures	277,446	263,845	286,720	317,870	311,712
	Expenditures	277,446	263,845	286,720	317,870	311,712
	Less Depreciation	263,721	229,448	249,095	280,245	274,087
	Total Revenue	368,898	266,336	295,600	308,300	303,500
	Excess Cash Revenues or Expense (-)	105,177	36,888	46,505	28,055	29,413
	Beginning Cash Balance	362,785	488,399	525,287	525,287	553,342
	Ending Cash Balance	525,287	525,287	571,792	553,342	582,755

2026 recom budget amendment for Nov Comm of the Whole

Acct #		2023 Actual	2024 Actual	2025 Adopted	2025 Amended	2026 Proposed
				Marina		
594	**Revenues**					
631	Pump outs	2,845	2,660	2,500	2,500	2,500
642	Gas Sales	185,502	187,625	170,000	170,000	170,000
642	Gas Sales - Tax Exempt	2,113	2,319	1,500	1,500	1,500
646	Sale of Ice	1,333	1,040	1,000	1,000	1,000
649	Waiting List	4,020	4,050	3,200	3,200	3,200
653	Transient Fees	87,430	86,305	95,000	95,000	82,500
653	Marina Day Use	2,781	3,087	3,000	3,000	3,000
654	Slip Fees	318,313	342,125	351,750	351,750	354,000
665	Interest Earnings	33,240	40,238	25,000	40,000	25,000
695	Miscellaneous Income	845	10	0	0	0
	Penalties	334	569	0	0	0
	Total Marina Fund Revenues	**638,756**	**670,028**	**652,950**	**667,950**	**642,700**
594	**Expenditures**					
702	Administrative Wages	27,589	30,525	37,858	37,858	40,907
702	Wages	68,940	71,317	85,725	85,725	87,825
703	Wages Dock Hands	37,719	38,930	36,000	46,000	43,000
708	Unemployment Insurance	12	15	309	309	330
709	FICA Contribution	10,107	10,461	12,208	12,208	12,610
716	Retirement Contribution	9,632	9,899	12,234	12,234	12,745
718	Medical Insurance	13,821	13,098	15,036	15,036	20,643
724	Workers Compensation	530	334	1,500	1,500	1,410
725	Life, AD&D Insurance	1,113	1,060	1,271	1,271	1,304
756	Operating Supplies	7,945	7,897	10,000	10,000	10,000
759	Gas Purchases	153,421	155,428	145,000	145,000	145,000
760	Sales Tax	3,898	3,557	3,600	3,600	5,000
763	Ice Purchases	1,144	837	1,100	1,100	1,000
767	Uniform	803	736	1,000	1,000	1,000
801	Contractual Services	22,274	5,386	7,000	7,000	5,000

2025 AMENDED BUDGET PROPOSAL
2026 PROPOSED BUDGET
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2026 recom budget amendment for Nov Comm of the Whole

Acct #		2023 Actual	2024 Actual	2025 Adopted	2025 Amended	2026 Proposed
802	Engineering Services	0	0	2,000	2,000	2,000
807	Audit Services	900	950	1,000	1,000	1,000
809	Legal Services	425	1,000	2,000	2,000	2,000
810	Rentals	6,639	5,263	6,500	6,500	6,500
850	Telephones	3,491	3,493	3,500	3,500	3,500
880	Community Promotion	0	0	500	500	500
910	Education, Training & Dues	500	173	550	550	500
919	Waste Removal	1,499	1,800	1,800	1,800	1,800
920	Utilities - Electric	10,103	9,070	15,000	15,000	15,000
921	Utilities - Gas	963	1,078	1,100	1,100	1,100
924	Utilities - Water	5,000	5,000	7,000	7,000	7,000
924	Utilities - Sewer	10,000	10,000	12,000	12,000	12,000
930	Bldgs and Gr Maint	0	136	3,500	3,500	2,000
931	Repair & Maintenance	8,351	5,792	5,000	5,000	3,500
935	Insurance	799	908	1,000	1,000	1,100
955	Miscellaneous Expense	1,104	68	1,500	1,500	1,500
968	Depreciation	109,076	108,466	135,000	135,000	155,000
968	Equipment/Vehicle Rent	2,450	2,450	2,450	2,450	2,575
974	Capital Improvements	23,753	0	261,000	235,000	209,000
991	Payment on Marina Bond	50,000	50,000	50,000	50,000	55,000
992	Interest Expense	37,547	35,672	35,000	35,000	34,000
	Contributions to Property Replacement Fund	2,855	2,855	2,855	2,855	0
	Total Marina Fund Expenditures	634,403	593,654	920,096	904,096	904,349
	Total Expenditures	634,403	593,654	920,096	904,096	904,349
	Expense Less Depreciation	631,953	485,188	785,096	769,096	749,349
	Total Revenue	638,756	670,028	652,950	667,950	642,700
	Excess Cash Revenues or Expenses (-)	6,803	184,840	(132,146)	(101,146)	(106,649)
	Beginning Cash Balance	664,521	866,534	1,051,374	1,051,374	950,228
	Ending Cash Balance	671,324	1,051,374	919,228	950,228	843,579