FISCAL YEAR 2025/26 BUDGET

FUND	101 GENERAL FUND			
REVENUES				
ACCOUNT	LINE-ITEM Dept. 000	ACTUAL YEAR END FY 2023/24	EST. YEAR END BUDGET FY 2024/25	TENTATIVE BUDGET FY 2025/26

REVENUES

403.000	Property Taxes	1,875,849	1,939,972	2,075,000
423.000	Payment In Lieu of Taxes	38,897	30,000	35,000
445.000	Delinquent Charges - Taxes	6,881	7,000	6,000
446.000	Tax Collection Admin. Fee	57,513	61,000	55,000
447.000	Mobile Home Tax	600	600	600
451.000	Liquor License	5,849	4,400	5,000
462.000	Fees & Permits	30,446	20,000	75,000
465.000	Michigan Revenue Sharing	859,945	896,000	875,000
470.000	Miscellaneous Revenues	75,746	200,000	25,000
472.000	Police Reserve Revenue	1,000	1,000	1,000
473.000	Park Reservations	750	700	700
474.000	Police Revenues	5,985	5,000	5,000
480.000	Planning & Zoning Fees	2,431	1,000	1,000
491.000	Township Fire Contracts	112,345	110,000	110,000
496.000	Cemetery Revenue	7,024	6,000	6,000
497.000	Cemetery Interest	7,083	6,000	5,000
605.000	Charges for Admin. Services	120,152	110,552	131,312
655.000	Parking Fines & Forfeits	4,245	7,000	1,000
656.000	Traffic Fines	9,905	8,000	7,000
657.000	Municipal Civil Infractions	155	545	-
666.000	Interest on Investments	129,019	150,000	80,000
667.010	Interest from property tax fund	1,803	2,000	2,000
670.000	Cable Franchise Fees	41,848	65,000	65,000
	Total Revenues 000	**3,395,471**	**3,631,769**	**3,566,612**

FUND	101 GENERAL FUND			
DEPARTMENT	101 CITY COUNCIL			
ACCOUNT	LINE-ITEM Dept. 101	ACTUAL YEAR END FY 2023/24	EST. YEAR END BUDGET FY 2024/25	TENTATIVE BUDGET FY 2025/26
702.000	Salaries Part Time	1,620	3,000	5,000
704.000	Employee Benefits	127	300	400
727.000	Departmental Supplies	1,000	1,000	1,000
808.000	Subscriptions & Memberships	5,000	10,000	6,000
809.000	Education & Training	1,000	1,500	3,000
813.000	Miscellaneous Expenses	451	500	-
955.000	Transfer Out - Fund 606	18,996	35,000	45,000
	Total City Council 101	**28,194**	**51,300**	**60,400**

FUND	101 GENERAL FUND			
DEPARTMENT	172 CITY MANAGER			
ACCOUNT	**LINE-ITEM** **Dept. 172**	**ACTUAL YEAR END FY 2023/24**	**EST. YEAR END BUDGET FY 2024/25**	**TENTATIVE BUDGET FY 2025/26**
701.000	Salaries Full Time	103,098	121,000	112,000
704.000	Employee Benefits	18,096	20,000	21,000
808.000	Subscriptions & Memberships	-	500	500
809.000	Education & Training	-	500	1,000
831.000	Travel	-	250	500
955.000	Transfer Out - Fund 606	95,000	52,500	45,000
956.000	Transfer Out - Fund 631	19,500	22,400	38,400
959.000	Transfer Out - Fund 677	10,000	11,000	-
	Total City Manager 172	**245,693**	**228,150**	**218,400**

FUND	101 GENERAL FUND			
DEPARTMENT	215 FINANCE & ADMIN. SVC.			
ACCOUNT	LINE-ITEM Dept. 215	ACTUAL YEAR END FY 2023/24	EST. YEAR END BUDGET FY 2024/25	TENTATIVE BUDGET FY 2025/26
701.000	Salaries Full Time	141,809	137,976	150,000
704.000	Employee Benefits	22,636	26,000	31,000
801.000	Professional & Contractual	49,000	50,000	51,250
955.000	Transfer Out - Fund 606	18,996	17,500	45,000
956.000	Transfer Out - Fund 631	19,500	22,400	38,400
959.000	Transfer Out - Fund 677	7,000	10,500	7,500
	Total Finance & Admin 215	**258,941**	**264,376**	**323,150**

FUND	101 GENERAL FUND			
DEPARTMENT	216 CITY CLERK			
ACCOUNT	LINE-ITEM Dept. 216	ACTUAL YEAR END FY 2023/24	EST. YEAR END BUDGET FY 2024/25	TENTATIVE BUDGET FY 2025/26
701.000	Salaries Full Time	77,588	78,530	81,000
702-000	Salaries-Part Time	10,203	28,000	30,000
704.000	Employee Benefits	14,660	17,000	20,000
725.000	Elections	17,542	36,358	20,000
727.000	Departmental Supplies	1,000	1,000	500
808.000	Subscriptions & Memberships	185	500	500
809.000	Education & Training	112	500	500
831.000	Travel	99	1,000	1,000
955.000	Transfer Out - Fund 606	18,996	17,500	45,000
956.000	Transfer Out - Fund 631	19,500	22,400	38,400
959.000	Transfer Out - Fund 677	-	-	-
	Total City Clerk 216	**159,885**	**202,788**	**236,900**

FUND	101 GENERAL FUND			
DEPARTMENT	258 CENTRAL MUNICIPAL ACT.			
ACCOUNT	LINE-ITEM Dept. 258	ACTUAL YEAR END FY 2023/24	EST. YEAR END BUDGET FY 2024/25	TENTATIVE BUDGET FY 2025/26
701.000	Salaries - Full Time	56,219	43,000	51,000
703.000	Salaries Overtime	1,398	2,000	5,000
704.000	Employee Benefits	11,720	8,500	11,000
801.000	Professional & Contractual Services	36,413	50,000	45,000
801.050	Prof - Marketing Belding	419	5,000	5,000
813.000	Miscellaneous Expenses	20,709	42,000	20,000
920.000	Street Lighting	32,134	35,000	40,000
920.005	Street Lighting Maintenance	-	10,000	5,000
955.000	Transfer Out - Fund 606	7,596	3,500	4,500
957.000	Transfer Out - Fund 661	20,004	40,000	45,000
959.000	Transfer Out - Fund 677	10,000	12,000	11,000
	Total Central Municipal 258	**196,611**	**251,000**	**242,500**

FUND	101 GENERAL FUND			
DEPARTMENT	276 CEMETERY			
ACCOUNT	LINE-ITEM Dept. 276	ACTUAL YEAR END FY 2023/24	EST. YEAR END BUDGET FY 2024/25	TENTATIVE BUDGET FY 2025/26
701.000	Salaries Full Time	18,400	22,000	40,000
702.000	Salaries Part Time	4,549	5,000	5,000
703.000	Salaries Overtime	153	1,000	500
704.000	Employee Benefits	4,391	6,000	7,900
811.000	Maintenance & Service	9,259	10,000	7,500
955.000	Transfer Out - Fund 606	3,804	3,500	4,500
957.000	Transfer Out - Fund 661	20,004	40,000	45,000
959.000	Transfer Out - Fund 677	-	-	-
	Total Cemetery 276	**60,561**	**87,500**	**110,400**

FUND	101 GENERAL FUND			
DEPARTMENT	301 POLICE DEPARTMENT			
ACCOUNT	LINE-ITEM Dept. 301	ACTUAL YEAR END FY 2023/24	EST. YEAR END BUDGET FY 2024/25	TENTATIVE BUDGET FY 2025/26
701.000	Salaries Full Time	528,290	560,000	595,000
702.000	Salaries Part Time	8,079	8,000	10,000
703.000	Salaries Overtime	39,951	50,000	45,000
704.000	Employee Benefits	220,472	240,000	250,000
727.000	Departmental Supplies	1,666	3,000	3,000
730.000	Uniforms	3,793	5,000	5,000
732.000	Motor Fuel	13,419	20,000	16,000
738.000	Ammunition	1,964	2,000	2,000
743.000	Police Reserves Supplies	951	1,000	1,000
808.000	Subscriptions & Memberships	465	500	500
809.000	Education & Training	7,076	10,000	10,000
810.000	Laundry & Cleaning	35	1,000	500
811.000	Maintenance & Service	6,923	10,000	10,000
819.000	ACT 302 Training Funds	1,000	1,000	1,000
820.000	Telephone	3,094	4,000	4,000
903.000	Printing	42	500	500
930.000	Motor Vehicle Maintenance	7,293	10,000	10,000
955.000	Transfer Out - Fund 606	57,000	49,000	63,000
956.000	Transfer Out - Fund 631	22,104	23,800	40,800
957.000	Transfer Out - Fund 661	29,908	40,000	-
959.000	Transfer Out - Fund 677	120,000	136,000	145,000
977.000	Radio Equipment	10,000	34,000	5,000
979.000	Equip./Furniture/Fixtures	43,441	120,500	5,000
	Total Police Department 301	**1,126,966**	**1,329,300**	**1,222,300**

FUND	101 GENERAL FUND			
DEPARTMENT	336 FIRE DEPARTMENT			
ACCOUNT	LINE-ITEM Dept. 336	ACTUAL YEAR END FY 2023/24	EST. YEAR END BUDGET FY 2024/25	TENTATIVE BUDGET FY 2025/26
701.000	Salaries Full Time	266,931	290,000	280,000
702.000	Salaries Part Time	29,022	30,000	40,000
703.000	Salaries Overtime	63,315	70,000	67,000
704.000	Employee Benefits	50,012	80,000	80,000
713.000	Supplemental Insurance	2,925	3,200	3,200
727.000	Departmental Supplies	1,615	2,000	2,300
730.000	Uniforms	14,000	27,416	14,000
731.000	Motor Vehicle Supplies	1,488	3,000	3,300
732.000	Motor Fuel	4,670	7,500	7,500
735.000	Chemical Supplies	2,600	3,000	3,000
737.000	Medical Supplies	3,000	3,000	4,000
742.000	Miscellaneous Supplies	975	1,000	1,000
808.000	Subscriptions & Memberships	100	500	500
809.000	Education & Training	3,577	11,800	12,000
811.000	Maintenance & Service	9,869	10,000	11,000
813.000	Miscellaneous Expenses	67	1,000	1,000
831.000	Travel	1,876	3,000	3,500
930.000	Motor Vehicle Maint.	21,204	24,000	25,000
955.000	Transfer Out - Fund 606	57,000	49,000	53,000
956.000	Transfer Out - Fund 631	22,104	23,800	40,800
959.000	Transfer Out - Fund 677	45,000	38,400	45,000
976.000	Office Equipment	497	2,000	2,000
977.000	Radio Equipment	9,086	8,000	10,000
978.000	Motor Vehicles	-	75,000	-
979.000	Equipment	66,091	59,000	20,000
	Total Fire Department 336	**677,024**	**825,616**	**729,100**

FUND	101 GENERAL FUND			
DEPARTMENT	442 PARK MAINTENANCE			
ACCOUNT	**LINE-ITEM** **Dept. 442**	**ACTUAL YEAR END FY 2023/24**	**EST. YEAR END BUDGET FY 2024/25**	**TENTATIVE BUDGET FY 2025/26**
701.000	Salaries Full Time	18,400	22,000	49,345
702.000	Salaries Part Time	10,191	5,000	5,000
703.000	Salaries Overtime	860	1,000	1,000
704.000	Employee Benefits	5,517	6,000	9,000
811.000	Maintenance & Service	5,462	15,000	14,000
813.000	Miscellaneous Expenses	-	-	-
921.000	Utilities	9,862	12,000	16,000
931.000	Bldg. Repair & Maintenance	13,446	25,000	50,000
955.000	Transfer Out - Fund 606	3,804	3,500	4,500
957.000	Transfer Out - Fund 661	20,000	40,000	45,000
959.000	Transfer Out-Fund 677	-	-	-
	Total Park Maintenance 442	**87,541**	**129,500**	**193,845**

FUND	101 GENERAL FUND			
DEPARTMENT	485 INTERFUND TRANSFERS			
ACCOUNT	**LINE-ITEM** **Dept. 485**	**ACTUAL YEAR END FY 2023/24**	**EST. YEAR END BUDGET FY 2024/25**	**TENTATIVE BUDGET FY 2025/26**
965.402	Transfer to CIP Fund	302,791	-	-
965.588	Transfer to Dial-A-Ride	40,000	40,000	40,000
965.999	Otisco Township-Granco Taxes	12,545	13,000	15,000
	Total Interfund Transfers 485	**355,336**	**53,000**	**55,000**

FUND DEPARTMENT	101 GENERAL FUND 691 BELROCKTON COMM. CTR.			
ACCOUNT	**LINE-ITEM** **Dept. 691**	**ACTUAL YEAR END FY 2023/24**	**EST. YEAR END BUDGET FY 2024/25**	**TENTATIVE BUDGET FY 2025/26**
702.000	Salaries-Part Time	4,651	8,000	10,000
704.000	Employee Benefits	280	1,000	1,200
931.000	Buildings Repair & Maint.	2,590	30,000	5,000
955.000	Transfer Out - Fund 606	3,804	7,000	4,500
956.000	Transfer Out - Fund 631	10,404	16,800	28,800
	Total Belrockton 691	**21,728**	**62,800**	**49,500**

FUND	101 GENERAL FUND			
DEPARTMENT	800 COMMUNITY PROMOTIONS			
ACCOUNT	LINE-ITEM Dept. 800	ACTUAL YEAR END FY 2023/24	EST. YEAR END BUDGET FY 2024/25	TENTATIVE BUDGET FY 2025/26
841.000	Labor Day Activities	10,000	10,000	10,000
847.000	Community Events	-	1,000	12,000
	Total Community Promotions 8(	**10,000**	**11,000**	**22,000**

FUND	101 GENERAL FUND			
DEPARTMENT	801 PLANNING & COMMUNITY DEV.			
ACCOUNT	LINE-ITEM Dept. 801	ACTUAL YEAR END FY 2023/24	EST. YEAR END BUDGET FY 2024/25	TENTATIVE BUDGET FY 2025/26
801.000	Professional & Contractual Svc.	37,582	45,000	45,000
808.000	Subscriptions & Memberships	6,947	7,000	8,000
	Total Planning & Comm Dev. 80	**44,529**	**52,000**	**53,000**

FUND	101 GENERAL FUND			
DEPARTMENT	941 CONTINGENCY			
ACCOUNT	LINE-ITEM Dept. 941	ACTUAL YEAR END FY 2023/24	EST. YEAR END BUDGET FY 2024/25	TENTATIVE BUDGET FY 2025/26
990.000	Contingencies	-		50,000

GENERAL FUND TOTAL	**3,273,010**	**3,548,330**	**3,566,495**

Fund Balance:

Revenues Over (Under) Expenditures	122,462	83,439	117
Beginning Fund Balance	2,619,263	2,741,724	2,825,163
Ending Fund Balance	2,741,724	2,825,163	2,825,280

Recommended Fund Balance - 18%	589,142	638,699	641,969

FISCAL YEAR 2025/26 BUDGET

202 MAJOR STREET FUND

ACCOUNT	LINE-ITEM	ACUTAL YEAR END FY 2023/24	EST. Year End BUDGET FY 2024/25	TENTATIVE BUDGET FY 2025/26
Revenues:	**Dept. 000**			
470.000	Miscellaneous Revenues	-	-	-
546.000	State Motor Vehicle Funds	686,723	700,000	707,000
403.000	Property Taxes	101,552	100,000	100,000
666.000	Interest on Investments	61,066	61,175	30,000
	Total Revenues 000	**849,340**	**861,175**	**837,000**
Expenditures:	**Dept. 463**			
701.000	Salaries Full Time	69,309	93,653	95,000
702.000	Salaries Part time	-	5,000	2,000
703.000	Salaries Overtime	11,081	10,000	15,000
704.000	Employee Benefits	13,829	20,000	24,000
727.000	Departmental Supplies	-	-	-
730.000	Uniforms	598	600	1,000
740.000	Snow Removal Supplies	22,810	31,000	40,000
803.000	Engineering Services	105,865	90,000	100,000
813.000	Miscellaneous Expenses	2,860	5,000	3,000
934.000	Street Maintenance	10,931	20,000	20,000
936.000	Storm Sewer Maintenance	-	-	10,000
939.000	Curb & Sidewalk Repair	-	5,000	35,000
939.250	Street Striping	8,559	15,000	10,000
921.000	Street Lighting	30,000	30,000	40,000
941.000	Tree Program	3,940	5,000	10,000
943.000	Street Improvements	57,536	210,000	180,000
955.000	Transfer Out - Fund 606	22,800	17,500	22,500
957.000	Transfer Out - Fund 661	92,000	80,000	112,500
959.000	Transfer Out - Fund 677	11,000	18,000	22,000
965.203	Transfer to Local Streets	100,000	107,500	90,000
979.000	Equipment	-	-	-
981.000	Street Signs	-	5,000	5,000
	Total Expenditures 463	**563,116**	**768,253**	**837,000**

Fund Balance:

Revenues Over (Under) Expenditures	286,224	92,922	-
Beginning Fund Balance	1,509,244	1,795,468	1,888,390
Ending Fund Balance	1,795,468	1,888,390	1,888,390

Recommended Fund Balance - 18%	101,361	138,286	150,660

FISCAL YEAR 2025/26BUDGET

	203 LOCAL STREET FUND			
ACCOUNT	LINE-ITEM	ACTUAL YEAR END FY 2023/24	ADOPTED BUDGET FY 2024/25	TENTATIVE BUDGET FY 2025/26
Revenues:	**Dept. 000**			
546.000	State Motor Vehicle Hwy Funds	232,367	240,000	240,000
547.000	Build Michigan Program	-	-	-
663.000	Metro Act Fees	28,662	25,000	25,000
666.000	Interest on Investments	17,039	50,000	6,000
676.202	Transfer From Major Street	100,000	107,500	90,000
676.402	Transfer From Capital Improvement	-	-	-
	Total Revenues 000	**378,069**	**422,500**	**361,000**
Expenditures:	**Dept. 464**			
701.000	Salaries Full Time	47,890	76,000	94,000
702.000	Salaries-Part Time	127	-	5,000
703.000	Salaries Overtime	10,300	10,000	15,000
704.000	Employee Benefits	7,863	20,000	24,000
730.000	Uniforms	763	1,000	1,000
740.000	Snow Removal Supplies	15,389	40,000	30,000
921.000	Street Lighting	30,000	30,000	30,000
934.000	Street Maintenance	7,640	10,000	12,000
936.000	Storm Sewer Maintenance	-	3,000	3,000
939.000	Curb & sidewalk Repair	5,000	5,000	5,000
941.000	Tree Program	895	1,500	7,500
943.000	Street Improvements	19,610	106,000	-
955.000	Transfer Out - Fund 606	2,800	17,500	22,500
957.000	Transfer Out - Fund 661	88,000	80,000	90,000
959.000	Transfer Out - Fund 677	11,000	18,000	20,000
981.000	Street Signs	-	4,000	2,000
	Total Expenditures 464	**247,277**	**422,000**	**361,000**
Fund Balance:				
	Revenues Over (Under) Expenditures	130,791	500	-
	Beginning Fund Balance	410,813	541,604	542,104
	Ending Fund Balance	541,604	542,104	542,104
	Recommended Fund Balance - 18%	44,510	75,960	64,980

FISCAL YEAR 2025/26 BUDGET

ACCOUNT	248 Downtown Dev. Authority LINE-ITEM	ACTUAL YEAR END FY 2023/24	ADOPTED BUDGET FY 2024/25	TENTATIVE BUDGET FY 2025/26
Revenues:	**Dept. 000**			
403.000	Property Taxes	24,719	26,000	24,000
666.000	Interest on Investments	2,852	-	-
	Total Revenues 000	**27,570**	**26,000**	**24,000**
Expenditures:	**Dept. 558**			
701.000	Salaries	-		13,500
739.000	Landscape Supplies	-	7,500	2,500
880.000	Downtown Promotion	15,000	35,000	30,000
	Total Expenditures 558	**15,000**	**42,500**	**32,500**
Fund Balance:				
	Revenues Over (Under) Expenditures	12,570	(16,500)	(8,500)
	Beginning Fund Balance	72,234	84,805	68,305
	Ending Fund Balance	84,805	68,305	59,805
	Recommended Fund Balance - 18%	2,700	7,650	5,850

FISCAL YEAR 2025/26 BUDGET

	265 DRUG FORFEITURE FUND			
ACCOUNT	LINE-ITEM	ACTUAL YEAR END FY 2023/24	ADOPTED BUDGET FY 2024/25	TENTATIVE BUDGET FY 2025/26
Revenues:	**Dept. 000**			
666.000	Interest on Investments	9	-	-
	Total Revenues 000	**9**	**-**	**-**
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	9	(2,500)	(2,500)
	Beginning Fund Balance	8,001	8,010	5,510
	Fund Balance Appropriated	-	-	-
	Ending Fund Balance	8,010	5,510	3,010
	Recommended Fund Balance - 18%	-	450	450

FISCAL YEAR 2025/26 BUDGET

ACCOUNT	271 LIBRARY FUND LINE-ITEM	Actual Year End FY 2023/24	ADOPTED BUDGET FY 2024/25	Tentative BUDGET FY 2025/26
Revenues:	**Dept. 000**			
403.000	County Tax Revenue	440,119	358,900	425,000
422.000	Memorial Book Donations	16,477	11,431	12,000
470.000	Miscellaneous Revenues	6,443	3,503	2,000
567.000	State Library Grants	11,243	9,331	5,500
608.000	Charges for Services & Fees	96	80	50
609.000	Copier Fees	2,562	1,995	1,500
650.000	Sales	143	423	50
654.000	Penal Fines	49,084	67,307	55,000
659.000	Book Fines	1,551	1,162	350
665.000	Revenues Trust Fund	36,839	45,489	34,000
666.000	Interest on Investment	11,254	2,223	7,000
667.000	Picture Rent Account	28	52	-
673.000	Video Cassettes	1,274	1,637	450
674.000	Audio Books	438	549	250
675.000	Donations	16,456	25,653	8,000
675.100	Donations-Youths Services	-	-	-
675.004	Reed's Act Gates Grant	-	-	35,000
677.000	Donations-Library Building Fund	10,000		
698.010	Fund Balance Appropriated	-	-	-
698.990	Fund Balance-Contingency	-	-	-
	Total Revenues 000	**604,007**	**529,735**	**586,150**

FISCAL YEAR 2025/26 BUDGET

ACCOUNT	271 LIBRARY FUND 790 LIBRARY LINE-ITEM	ACTUAL YEAR END FY 2023/24	ADOPTED BUDGET FY 2024/25	TENTATIVE BUDGET FY 2025/26
Expenditures:	**Dept. 790**			
701.000	Salaries Full Time	90,261	100,929	105,000
702.000	Salaries Part Time	113,056	49,495	120,000
704.000	Employee Benefits	24,199	19,795	25,150
727.000	Departmental Supplies	10,065	17,310	8,000
744.000	Video Cassettes	1,997	4,540	1,000
744.001	Audio Books	18,239	2,522	10,000
746.000	Memorials-Books	10,412	11,062	12,000
746.001	Memorials-Non-Books	-	-	-
747.000	Donations-Books	8,337	23,747	8,000
747.001	Donations-Non Book	-	5,646	-
801.000	Professional & Contractual	3,120	3,500	2,500
808.000	Subscriptions & Memberships	6,583	2,764	5,000
809.000	Education & Training	105	363	1,000
811.000	Maintenance & Service	44,898	35,447	40,000
813.000	Miscellaneous Expenses	-	45	-
816.000	Youth Services Program	5,306	4,714	4,000
748.000	Adult Services Program	3,883	3,582	4,000
751.000	Teen Services Program	2,620	1,120	2,000
817.000	Electronic Access	22,275	19,591	25,000
820.000	Telephone	702	240	900
831.000	Travel	1,533	2,000	600
850.500	USF Bal Comm foundation			
921.000	Utilities	34,125	25,331	35,000
933.000	Off. Equip. Repair & Maint.	-	-	-
959.000	Transfer Out - Fund 677	24,970	23,000	25,000
965.371	Transfer to Library Debt Fund	96,000	96,000	96,000
965.471	Transfer to Library Construction	-	-	-
975.000	Building Improvements	-	-	35,000
979.000	Equipment	2,020	1,821	6,000
980.000	Capital Improvements	-	1,217	-
982.000	Books	21,265	21,279	15,000
982.001	Digital Materials			
	Total Expenditures 790	**545,971**	**477,060**	**586,150**

Fund Balance:

Revenues Over (Under) Expenditures	58,036	52,675	-
Beginning Fund Balance	276,671	276,671	276,671
Ending Fund Balance	334,707	329,346	276,671
Recommended Fund Balance - 18%	98,275	85,871	105,507

FISCAL YEAR 2025/26 BUDGET

	276 MUSEUM FUND			
ACCOUNT	LINE-ITEM	ACUTAL YEAR END FY 2022/23	ACTUAL YEAR END FY 2023/24	ADOPTED BUDGET FY 2024/25
Revenues:	**Dept. 000**			
422.000	Memorial Donations	140	980	100
470.000	Miscellaneous Revenues	-	-	500
651.000	Fund Raisers	363	455	350
666.000	Interest on Investments	2,744	9,701	200
675.000	Donations	7,565	4,290	7,000
675.050	Donations Children Mus. 2nd flr. Belrockton	1,620	2,648	1,000
	Total Revenues 000	**12,432**	**18,074**	**9,150**
Expenditures:	**Dept. 804**			
702.000	Salaries-Part Time	1,323	923	1,000
704.000	Employee Benefits	131	100	150
727.000	Departmental Supplies	1,413	1,294	1,000
749.000	Museum Displays	1,000	403	500
749.005	Museum Children 2nd Floor Belrockton	-	-	500
808.000	Subscriptions & Memberships	50	150	150
813.000	Miscellaneous Expenses	302	384	500
901.000	Advertising	-	-	100
903.000	Printing	61	225	250
931.000	Buildings Repair & Maintenance	8,826	3,004	5,000
	Total Expenditures 804	**13,105**	**6,483**	**9,150**
Fund Balance:				
	Revenues Over (Under) Expenditures	(673)	11,591	-
	Beginning Fund Balance	102,256	101,582	113,173
	Ending Fund Balance	101,582	113,173	113,173
	Recommended Fund Balance - 18%	2,359	1,167	1,647

FISCAL YEAR 2025/26 BUDGET

ACCOUNT	368 SRF BOND PAYMENT FUND LINE-ITEM	ACTUAL YEAR END FY 2023/24	ADOPTED BUDGET FY 2024/25	TENTATIVE BUDGET FY 2025/26
Revenues:	**Dept. 000**			
676.590	Transfer from Sewer Fund	5,871	7,400	2,947
	Total Revenues 000	**5,871**	**7,400**	**2,947**
Expenditures:	**Dept. 906**			
996.000	Debt Service - Interest	5,871	7,400	2,947
	Total Expenditures 906	**5,871**	**7,400**	**2,947**
Fund Balance:				
	Revenues Over (Under) Expenditures	-	-	-
	Beginning Fund Balance	-	-	-
	Ending Fund Balance	-	-	-

FISCAL YEAR 2025/26 BUDGET

ACCOUNT	370 CIB BOND PAYMENT FUND LINE-ITEM	ACTUAL YEAR END FY 2023/24	ADOPTED BUDGET FY 2024/25	TENTATIVE BUDGET FY 2025/26
Revenues:	**Dept. 000**			
676.590	Transfer from Sewer Fund	16,085	35,550	10,105
	Total Revenues 000	**16,085**	**35,550**	**10,105**
Expenditures:	**Dept. 906**			
801.000	Professional & Contractual	-	750	
996.000	Debt Service - Interest	16,085	34,800	10,105
	Total Expenditures 906	**16,085**	**35,550**	**10,105**
Fund Balance:				
	Revenues Over (Under) Expenditures	-	-	-
	Beginning Fund Balance	-	-	-
	Ending Fund Balance	-	-	-

FISCAL YEAR 2025/26 BUDGET

ACCOUNT	371-LIBRARY DEBT FUND LINE-ITEM	ACTUAL YEAR END FY 2023/24	ADOPTED BUDGET FY 2024/25	TENTATIVE BUDGET FY 2025/26
Revenues:	**Dept. 000**			
666.000	Interest on Investments	959	-	-
676.271	Transfer from Library	96,000	96,000	96,000
677.000	Donations Library Building Fund	-	-	-
	Total Revenues 000	**96,959**	**96,000**	**96,000**
Expenditures:	**Dept. 906**			
995.000	Debt Service-Principal	35,000	38,000	40,000
996.000	Debt Service-Interest	57,143	58,000	56,000
	Total Expenditures 906	**92,143**	**96,000**	**96,000**
Fund Balance:				
	Revenues Over (Under) Expenditures	4,817	-	-
	Beginning Fund Balance	30,082	34,899	34,899
	Ending Fund Balance	34,899	34,899	34,899
	Recommended Fund Balance - 18%	16,586	17,280	17,280

FISCAL YEAR 2025/26 BUDGET

	402 CAPITAL IMPROVEMENTS FUND			
ACCOUNT	LINE-ITEM	ACTUAL YEAR END FY 2023/24	ADOPTED BUDGET FY 2024/25	TENTATIVE BUDGET FY 2025/26
Revenues:	**Dept. 000**			
403.000	Property Taxes	207,650	100,000	220,000
539.000	Grant	-	800,000	552,750
539.056	Fed Grant S Bridge Section 1	-	-	375,000
666.000	Interest on Investments	9,305	2,000	10,000
676.101	Transfer from General Fund	302,791	-	
	Total Revenues 000	**542,745**	**902,000**	**1,157,750**
Expenditures:	**Dept. 901**			
980.011	Misc. Projects	-	-	725,260
980.027	City Hall Improvements	302,791	-	
980.039	Lightning bend	381,912		
980.042	Ellis construction	5,462	800,000	-
980.056	S. Bridge St. Section 1	-	-	375,000
995.000	Debt Service Principal - Fire truck	40,668	40,668	40,668
996.000	Debt Service Interest - Fire truck	19,626	18,724	16,822
	Total Expenditures 901	**750,458**	**859,392**	**1,157,750**
Fund Balance:				
	Revenues Over (Under) Expenditures	(207,713)	42,608	(0)
	Beginning Fund Balance	343,984	136,271	178,879
	Ending Fund Balance	136,271	178,879	178,879
	Recommended Fund Balance - 18%	135,082	154,691	208,395

FISCAL YEAR 2025/26 BUDGET

588 DIAL-A-RIDE FUND

ACCOUNT	LINE-ITEM	ACTUAL YEAR END FY 2023/24	ADOPTED BUDGET FY 2024/25	TENTATIVE BUDGET FY 2025/26
Revenues:	**Dept. 000**			
470.000	Miscellaneous Revenues	-	4,500	-
510.000	Dial-A-Ride State Reimb.	100,937	110,378	140,000
511.000	Dial-A-Ride Fares	31,928	41,400	40,000
529.000	Federal Reimbursement	47,622	57,447	50,000
552.000	DART Facility Grant-Federal	369,775	100,000	-
559.000	DART Bus Grant - State	92,444	25,000	-
572.000	Dial-A-Ride RTAP Funds	2,793	5,500	5,500
613.000	Dart Contracted Fares	49,300	50,000	50,000
643.000	Vehicle & Equipment Sales	8,314	45,000	-
666.000	Interest on Investment	17,318	9,000	17,000
676.101	Transfer from General Fund	40,000	40,000	40,000
	Total Revenues 000	**760,432**	**488,225**	**342,500**

ACCOUNT	LINE-ITEM	ACTUAL YEAR END FY 2023/24	ADOPTED BUDGET FY 2024/25	TENTATIVE BUDGET FY 2025/26
Expenditures:	**Administrative Dept. 540**			
701.000	Salaries Full Time	54,517	55,000	51,500
703	Over time	189		
704.000	Employee Benefits	10,172	10,000	14,000
727.000	Departmental Supplies	4,129	4,000	2,000
809.000	Education& Training	1,299	1,000	2,000
809.001	RTAP - Training	5,366	5,500	5,500
811.000	Maintenance & Service	1,454	2,000	2,000
813.000	Miscellaneous Expenses	987	700	700
901.000	Advertising	221	250	250
903.000	Printing	-	750	-
946.000	Charges for Admin. Services	16,136	16,136	16,100
955.000	Transfer Out - Fund 606	-	-	-
959.000	Transfer Out - Fund 677	10,000	10,000	10,000
979.000	Equipment	-	-	-
	Total Administrative 540	104,469	105,336	104,050

ACCOUNT	LINE-ITEM	ACTUAL YEAR END FY 2023/24	ADOPTED BUDGET FY 2024/25	TENTATIVE BUDGET FY 2025/26
Expenditures:	**Maintenance Dept. 541**			
811.000	Maintenance & Service	3,926	3,000	4,000
930.000	Motor Vehicle Maintenance	10,869	10,000	10,000
931.000	Buildings Repair & Maintenance	5,962	5,000	5,000
957.000	Transfer Out -Fund 661	-	-	-
	Total Maintenance 541	20,756	18,000	19,000

FISCAL YEAR 2025/26 BUDGET

	588 DIAL-A-RIDE FUND			
ACCOUNT	LINE-ITEM	ACTUAL YEAR END FY 2023/24	ADOPTED BUDGET FY 2024/25	TENTATIVE BUDGET FY 2025/26
Expenditures:	**Operations Dept. 542**			
701.000	Salaries Full Time	24,321	40,000	40,000
702.000	Salaries Part Time	126,923	111,475	100,000
703.000	Salaries Overtime	288	-	-
704.000	Employee Benefits	17,013	30,000	20,000
732.000	Motor Fuel	28,275	34,000	30,000
811.000	Maintenance & Service	4,147	2,500	2,450
813.000	Miscellaneous Expenses	2,933	2,500	2,000
921.000	Utilities	11,079	15,000	15,000
959.000	Transfer Out - Fund 677	6,068	17,000	10,000
979.000	Equipment	5,372	3,500	-
993.000	Equipment Depreciation	52,750	52,000	60,000
	Total Operations 542	287,571	316,377	279,450
	DIAL-A-RIDE TOTAL	**412,796**	**439,713**	**402,500**
Expenditures:	**Maintenance Dept. 543**			
Net Assets:				
	Change in Net Assets	347,636	48,512	-
	Beginning Net Assets	957,853	1,305,489	1,354,001
	Ending Net Assets	1,305,489	1,354,001	1,354,001

FISCAL YEAR 2025/26 BUDGET

ACCOUNT	590 SEWER FUND LINE-ITEM	ACTUAL YEAR END FY 2023/24	ADOPTED BUDGET FY 2024/25	TENTATIVE BUDGET FY 2025/26
Revenues:	**Dept. 000**			
462.000	Fees & Permits	51,377	50,000	50,000
470.000	Miscellaneous Revenues			
471.000	Water/Sewer Penalty Charge	20,711	15,000	15,000
539.000	Grant	7,474,870	18,956,000	18,956,000
608.000	Charges for Services and Fees	1,467,956	1,090,000	1,500,000
610.000	Sewer Connection Fees	9,800	2,000	2,000
666.000	Interest on Investments	22,738	15,000	20,000
	Total Revenues 000	**9,047,451**	**20,128,000**	**20,543,000**
Expenditures:	**Dept. 465**			
701.000	Salaries Full Time	137,961	112,000	175,000
702.000	Salaries Part Time			5,000
703.000	Salaries Overtime	15,270	15,000	16,000
704.000	Employee Benefits	24,558	27,000	30,000
727.000	Departmental Supplies	2,125	2,000	3,000
730.000	Uniforms	298	500	3,000
733.000	Laboratory Supplies	253	4,000	8,000
735.000	Chemical Supplies	125,311	100,000	125,000
801.001	Professional Comm. Development	155,716	215,000	250,000
803.000	Engineering	49,709	35,000	50,000
811.000	Maintenance & Service	66,007	85,000	100,000
921.000	Utilities	68,535	70,000	80,000
935.000	Sanitary Sewer Maint.	7,616	50,000	50,000
946.000	Charges for Admin. Services	50,448	45,600	56,000
955.000	Transfer Out - Fund 606	119,955	35,000	36,000
956.000	Transfer Out - Fund 631	6,516	4,200	7,000
957.000	Transfer Out - Fund 661	51,996	40,000	90,000
959.000	Transfer Out - Fund 677	20,000	26,000	25,000
965.368	Transfer Bond Pay 368 SRF	5,871	4,409	2,947
965.370	Transfer Bond Pay 370 CIP	16,085	13,095	10,105
973.002	Sewer Master Plan	-	18,956,000	18,956,000
988.101	SRF Bonds Interest	14,286	750	750
993.000	Equipment Depreciation	221,640	285,000	285,000
	Total Expenditures 465	**1,160,153**	**20,125,554**	**20,363,802**
Net Assets:	Change in Net Assets *	7,887,298	2,446	179,198
	Beginning Net Assets	9,141,845	17,029,143	17,031,589
	Ending Net Assets	17,029,143	17,031,589	17,210,787

FISCAL YEAR 2025/26 BUDGET

ACCOUNT	591 WATER FUND LINE-ITEM	ACTUAL YEAR END FY 2023/24	ADOPTED BUDGET FY 2024/25	TENTATIVE BUDGET FY 2025/26
Revenues:	**Dept. 000**			
470.000	Miscellaneous Revenues	41,758	1,000	1,000
471.000	Water/Sewer Penalty Charge	7,758	7,000	7,000
539.000	Grant	78,556	-	-
608.000	Charges for Services & Fees	964,121	980,000	1,020,121
611.000	Water Connection Fees	9,800	2,000	5,000
666.000	Interest on Investments	21,315	15,000	20,000
	Total Revenues 000	**1,123,308**	**1,005,000**	**1,053,121**
Expenditures:	**Dept. 466**			
701.000	Salaries Full Time	146,690	161,000	150,000
702.000	Salaries-Part Time	441	5,000	5,000
703.000	Salaries Overtime	15,923	20,000	20,000
704.000	Employee Benefits	26,040	40,000	30,000
727.000	Departmental Supplies	6,599	5,000	10,000
733.000	Laboratory Supplies	2,331	3,000	10,000
735.000	Chemical Supplies	71,277	45,000	90,000
801.000	Professional & Con. Services	35,431	20,000	40,000
803.000	Engineering Svcs.	9,000	70,000	70,000
808.000	Subscriptions & Memberships	3,387	3,500	5,000
811.000	Maintenance & Service	194,601	100,000	100,000
831.000	Travel	30	2,000	2,000
921.000	Utilities	156,233	130,000	160,000
931.000	Building Repair & Maint.	-	1,000	-
937.000	Water System Maint.	59,959	40,000	10,000
946.000	Charges for Admin. Services	50,448	45,600	56,000
955.000	Transfer Out - Fund 606	49,400	35,000	36,000
956.000	Transfer Out - Fund 631	6,516	4,200	7,000
957.000	Transfer Out - Fund 661	51,996	40,000	22,500
959.000	Transfer Out - Fund 677	25,000	36,000	25,000
993.000	Equipment Depreciation	183,718	195,000	200,000
994.000	DWRF Debt Service	422	2,625	2,625
	Total Expenditures 466	**1,095,439**	**1,003,925**	**1,051,125**
Net Assets:	Change in Net Assets *	27,868	1,075	1,996
	Beginning Net Assets	4,221,935	4,249,803	4,250,878
	Ending Net Assets	4,249,803	4,250,878	4,252,874

FISCAL YEAR 2025/26 BUDGET

	606 INTERNAL SERVICE FUND			
ACCOUNT	LINE-ITEM	ACTUAL YEAR END FY 2023/24	ADOPTED BUDGET FY 2024/25	TENTATIVE BUDGET FY 2025/26
Revenues:	**Dept. 000**			
608.000	Charges for Svc. & Fees	492,051	350,000	440,000
666.000	Interest on Investments	6,741	-	5,000
	Total Revenues 000	**498,793**	**350,000**	**445,000**
Expenditures:	**Dept. 258**			
727.000	Departmental Supplies	20,145	40,000	45,000
804.000	Legal Services	162,156	80,000	100,000
807.000	Audit	22,000	25,000	26,000
813.000	Miscellaneous Expenses	5,000	5,000	9,000
814.000	Computer Service	83,745	50,000	100,000
820.000	Telephone	6,649	10,000	15,000
901.000	Advertising	8,042	10,000	10,000
915.000	Insurance and Bonds	102,537	115,000	120,000
993.000	Equipment Depreciation	16,373	15,000	20,000
	Total Expenditures 258	**426,648**	**350,000**	**445,000**
Fund Balance:				
	Revenues Over (Under) Expenditures	72,145	-	-
	Beginning Fund Balance	278,281	350,425	350,425
	Ending Fund Balance	350,425	350,425	350,425
	Recommended Fund Balance - 18%	76,797	63,000	80,100

FISCAL YEAR 2025/26 BUDGET

ACCOUNT	631 BUILDING & GROUNDS MAINT FUND LINE-ITEM	ACTUAL YEAR END FY 2023/24	ADOPTED BUDGET FY 2024/25	ADOPTED BUDGET FY 2025/26
Revenues:	**Dept. 000**			
470.000	Miscellaneous Revenues	575	-	-
608.000	Charges for Services & Fees	130,046	140,000	240,000
666.000	Interest on Investments	12,981	5,000	5,000
	Total Revenues 000	**143,603**	**145,000**	**245,000**
Expenditures:	**Dept. 265**			
811.000	Maintenance & Service	17,503	30,000	55,000
921.000	Utilities	56,222	50,000	70,000
931.000	Buildings Repair & Maint.	16,651	50,000	100,000
993.000	Equipment Depreciation	11,970	15,000	20,000
	Total Expenditures 265	**102,346**	**145,000**	**245,000**
Fund Balance:				
	Revenues Over (Under) Expenditures	41,257	-	-
	Beginning Fund Balance	428,764	470,021	470,021
	Ending Fund Balance	470,021	470,021	470,021
	Recommended Fund Balance - 18%	18,422	26,100	44,100

FISCAL YEAR 2025/26 BUDGET

661 MOTOR POOL FUND

ACCOUNT	LINE-ITEM	ACTUAL YEAR END FY 2023/24	ADOPTED BUDGET FY 2024/25	ADOPTED BUDGET FY 2025/26
Revenues:	**Dept. 000**			
470.000	Miscellaneous Revenues	4,518	-	-
608.000	Charges for Services & Fees	373,908	400,000	450,000
666.000	Interest on Investments	29,004	16,000	9,000
	Total Revenues 000	**407,430**	**416,000**	**459,000**
Expenditures:	**Dept. 536**			
701.000	Salaries Full Time		24,000	38,000
703.000	Salaries Overtime	-	1,000	-
704.000	Employee Benefits	(1,586)	6,000	9,000
727.000	Departmental Supplies	11,338	25,000	30,000
730.000	Uniforms	7,131	8,000	10,000
732.000	Motor Fuel	35,694	50,000	60,000
734.000	Janitorial Supplies	250	2,000	2,000
809.000	Education & Training	-	500	-
811.000	Maintenance & Service	77,382	100,000	95,000
820.000	Telephone	4,675	5,000	6,000
921.000	Utilities	19,110	25,000	35,000
946.000	Charges for Admin. Services	-	-	-
955.000	Transfer Out - Fund 606	7,600	7,000	9,000
959.000	Transfer Out - Fund 677	2,000	2,250	5,000
975.000	Building Improvements	20,837	-	-
978.000	Motor Vehicles	19,099		
993.000	Equipment Depreciation	154,936	160,000	160,000
	Total Expenditures 536	**358,466**	**415,750**	**459,000**
Net Assets:	Change in Net Assets *	48,964	250	-
	Beginning Net Assets	1,422,827	1,471,791	1,472,041
	Ending Net Assets	1,471,791	1,472,041	1,472,041

FISCAL YEAR 2025/26 BUDGET

677 HEALTH INSURANCE FUND

ACCOUNT	LINE ITEM	ACTUAL YEAR END FY 2023/24	ADOPTED BUDGET FY 2024/25	TENTATIVE BUDGET FY 2025/26
Revenues:	**Dept. 000**			
601.000	Employee Contributions	91,541	135,700	147,613
602.000	Library Health Care	25,000	28,000	30,000
603.000	Housing Commission Health Care	18,458	30,000	15,000
604.000	Retirees Health Care	-	-	-
608.000	Charges for Services & Fees	302,038	325,000	337,000
666.000	Interest on Investments	-	-	-
	Total Revenues 000	**437,037**	**518,700**	**529,613**
Expenditures:	**Dept. 858**			
801.100	Insurance Premiums	447,256	700,000	529,613
	Total Expenditures 858	**447,256**	**700,000**	**529,613**
Fund Balance:				
	Revenues Over (Under) Expenditures	(10,220)	(181,300)	-
	Beginning Fund Balance	256,668	246,448	65,148
	Ending Fund Balance	246,448	65,148	65,148
	Recommended Fund Balance - 18%	80,506	126,000	95,330

FISCAL YEAR 2025/26BUDGET

	711 RIVER RIDGE CEMETERY			
ACCOUNT	LINE-ITEM	ACTUAL YEAR END FY 2023/24	ADOPTED BUDGET FY 2024/25	TENTATIVE BUDGET FY 2025/26
Revenues:	**Dept. 000**			
495.000	Perpetual Care	5,900	3,500	3,500
	Total Revenues 000	**5,900**	**3,500**	**3,500**
Expenditures:	**Dept. 276**			
990.000	Contingency	-	-	-
	Total Expenditures 276	**-**	**-**	**-**
Fund Balance:				
	Revenues Over (Under) Expenditures	5,900	3,500	3,500
	Beginning Fund Balance	177,039	182,939	186,439
	Ending Fund Balance	182,939	186,439	189,939
	Recommended Fund Balance - 18%	N/A	N/A	N/A