

**CITY OF OWOSSO
SPECIAL MEETING OF THE CITY COUNCIL
WEDNESDAY, MAY 06, 2026
6:00 P.M.**

**Meeting to be held at City Hall
301 West Main Street**

AGENDA

**PLEDGE OF ALLEGIANCE:
ROLL CALL:**

ADDRESSING THE CITY COUNCIL

1. Your comments shall be made during time set aside for that purpose.
2. Stand or raise a hand to indicate that you wish to speak.
3. When recognized, give your name and address and direct your comments and/or questions to any City official in attendance.
4. Each person wishing to address the City Council and/or attending officials shall be afforded one opportunity of up to four (4) minutes duration during citizen comments and questions.
5. In addition to the opportunity described above, a citizen may respond to questions posed to him or her by the Mayor or members of the Council, provided members have been granted the floor to pose such questions.

CITIZEN COMMENTS

COUNCIL COMMENTS

ITEMS OF BUSINESS

1. 2026-2027 Proposed Budget. An examination of the 2026-2027 Proposed Budget.

NEXT MEETING

Monday, May 18, 2026

BOARDS AND COMMISSIONS OPENINGS

Building Board of Appeals – Alternate - term expires June 30, 2026
Building Board of Appeals – Alternate - term expires June 30, 2027
Downtown Historic District Commission – term expires June 30, 2027
Planning Commission – 2 terms expire June 30, 2027
Planning Commission – term expires June 30, 2028
Zoning Board of Appeals – Alternate – term expires June 30, 2027
Zoning Board of Appeals – Alternate – term expires June 30, 2028

ADJOURNMENT

The City of Owosso will provide necessary reasonable auxiliary aids and services, such as signers for the hearing impaired and audio recordings of printed materials being considered at the meeting, to individuals with disabilities at the meeting/hearing upon seventy-two (72) hours notice to the City of Owosso. Individuals with disabilities requiring auxiliary aids or services should contact the City of Owosso by writing, calling, or emailing the following: Owosso City Clerk's Office, 301 West Main Street, Owosso, MI 48867; Phone: (989) 725-0500; Email: city_clerk@ci.owosso.mi.us. The City of Owosso Website address is www.ci.owosso.mi.us.

FISCAL YEAR ENDING 6-30-2027
DRAFT 2 - RECOMMENDED BUDGET



City Council

Robert Teich, Jr., Mayor

Jerry Haber, Mayor Pro-Tem

Janae Fear

Emily Olson

Carl Ludington

Rachel Osmer

Christopher Owens

May 6, 2026 City Council Workshop



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BUDGET REPORT FOR CITY OF OWOSSO
 Fund: 101 GENERAL FUND

Calculations as of 06/30/2026

GL NUMBER	DESCRIPTION	2023-24 ACTIVITY	2024-25 ACTIVITY	2025-26 AMENDED BUDGET	2025-26 ACTIVITY THRU 06/30/26	2026-27 REQUESTED BUDGET	2026-27 RECOMMENDED BUDGET
ESTIMATED REVENUES							
Dept 000 - REVENUE							
101-000-402.000	GENERAL PROPERTY TAX	3,749,188	3,936,941	3,892,435	3,870,339		4,264,595
	MILLAGE ROLL BACK FACTOR OF .9881						
101-000-402.500	OBSOLETE PROPERTY REHAB TAXES (OPRF	4,051	4,008	8,788	8,788		13,739
101-000-404.000	PA 298 OF 1917	297,093	315,246	398,640	398,534		419,702
	MAINTAIN MILLAGE AT 1.2083 TO COVER EXPENSES IN DEPT 528						
101-000-410.000	CURRENT PERSONAL PROPERTY TAXES			207,176	205,933		
101-000-432.000	PAYMENT IN LIEU OF TAXES (PILT)	5,694	5,618	5,000	1,390		5,500
101-000-434.000	TRAILER PARK TAXES	1,112	1,120	1,200	1,421		1,200
101-000-437.000	INDUSTRIAL/COMMERCIAL FACILITIES T	15,083	13,502	12,298	12,298		10,871
101-000-439.000	MARIJUANA TAX DISTR.	240,563	235,148	235,000	162,790		150,000
101-000-445.000	INTEREST & PENALTIES ON TAXES	26,750	33,104	10,000	32,384		30,524
101-000-447.000	ADMINISTRATION FEES	157,572	161,325	170,000	169,752		171,126
101-000-476.000	LIQUOR LICENSES	16,347	8,758	11,000	6,695		10,000
101-000-477.000	CABLE TELEVISION FRANCHISE FEES	79,293	71,063	70,000	30,000		67,000
101-000-478.000	ROW LICENSES	630	780	1,000	450		1,000
101-000-491.000	PERMITS (GUN)	370	700	500	400		500
101-000-502.000	GRANT-FEDERAL	39,500		116,500			116,500
	USDA AMBULANCE - ARRIVAL AUGUST 2026						
101-000-502.000-MSPPEMSLCGP	GRANT-FEDERAL			71,890			22,960
	FOOTNOTE AMOUNTS:						22,960
	FY2024 STATE LOCAL CYBERSECURITY GRANT PROGRAM						
101-000-502.000-USDAFY24PS	GRANT-FEDERAL			500,000			500,000
101-000-502.000-USDOT-OHSP	GRANT-FEDERAL	9,663	5,802		3,154		
101-000-502.100	FEDERAL GRANT - DEPT OF JUSTICE	2,250	936		913		
101-000-502.100-COSSAP2022	FEDERAL GRANT - DEPT OF JUSTICE	30,340	41,537	10,196	10,196		
101-000-502.100-DOJ-SRTBWC	FEDERAL GRANT - DEPT OF JUSTICE	7,464	4,941				
101-000-540.000	STATE SOURCES	30,974	35,743	30,000	53,132		37,832
	FOOTNOTE AMOUNTS:					4,200	
	PA 302 FUNDS - POLICE TRAINING						
	FOOTNOTE AMOUNTS:					33,632	
	LEO GRANT - FIRE SUIT AS OF 04-30-2025						
	GL # FOOTNOTE TOTAL:					37,832	
101-000-540.000-DDASTRLITE	STATE SOURCES		300,000				
101-000-540.000-MCOLES-CPE	STATE SOURCES		10,421	19,000	10,632		19,000
101-000-540.531	LOCAL GRANT	6,207	7,700	3,000	4,000		
101-000-540.531-ADACITYHAL	LOCAL GRANT			10,000	10,000		
101-000-540.531-RECYCL2025	LOCAL GRANT			5,000	5,000		
101-000-569.000	OTHER STATE GRANTS			10,150	21,345		12,000
	SMALL BUSINESS TAXPAYER EXEMPTION REIMBURSEMENT						
	QUALIFIED HEAVY EQUIPMENT RENTAL PERSONAL PROPERTY REIMBURSEMENT						
101-000-573.000	LOCAL COMMUNITY STABILIZATION SHAF	177,202	184,350	150,000	90,706		175,000
101-000-574.000	REVENUE SHARING	1,613,248	1,585,828	1,609,268	1,057,304		1,530,650
101-000-574.050	REVENUE SHARING - STATUTORY	483,005	524,407	542,977	342,838		524,681
101-000-605.200	CHARGE FOR SERVICES RENDERED	18,886	18,480	17,500	10,192		17,500
101-000-605.250	DUPLICATING SERVICES	1,066	985	1,000	135		100
101-000-605.300	FIRE SERVICES	8,250	7,950	5,000	5,000		5,000

BUDGET REPORT FOR CITY OF OWOSSO
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Calculations as of 06/30/2026

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ESTIMATED REVENUES							
Dept 000 - REVENUE							
101-000-605.301	POLICE DEPARTMENT SERVICES	251,698	218,348	195,764	162,805		225,652
101-000-605.336	SCHOOL RESOURCE OFFICER CHARGE BACK TO SCHOOLS						
	AMBULANCE SERVICES - TWP	78,867	313,628	308,109	93,847		375,389
	FAIRFIELD TOWNSHIP						
	MIDDLEBURY TOWNSHIP						
	OWOSSO CHARTER TOWNSHIP						
	RUSH TOWNSHIP						
101-000-607.100	FILING FEES - ABATEMENT APPLICATIO	3,200	800	800			800
101-000-638.000	AMBULANCE CHARGES	313,608	749,187	922,900	856,933		1,000,000
101-000-638.000-TREAT-ONLY	AMBULANCE CHARGES	4,550	9,650				
101-000-638.100	AMBULANCE MILEAGE CHARGES	147,078	52,399				
101-000-638.200	AMBULANCE/ ADVANCED LIFE SUPPORT (454,116	260,054				
101-000-642.000	CHARGE FOR SERVICES - SALES	3,280	3,630	2,500	2,475		2,500
101-000-652.200	PARKING LEASE INCOME	1,680	120	720			720
101-000-657.000	ORDINANCE FINES & COSTS	10,557	7,454	10,000	8,125		10,000
101-000-657.100	PARKING VIOLATIONS	33,090		7,000	315		
101-000-657.100-PARKINGTIX	PARKING VIOLATIONS		83	500	4,778		5,000
101-000-665.000	INTEREST INCOME	399,784	398,702	400,000	358,405		250,000
101-000-665.100	MERS INTEREST INCOME	426	50	100	80		100
101-000-667.100	RENTAL INCOME	500	560	560	500		560
101-000-673.000	SALE OF FIXED ASSETS	9,897	260,253	32,100	32,100		
101-000-674.200	DONATIONS		17,375	3,000	3,000		
101-000-675.000	MISCELLANEOUS	80,108	31,104	50,000	8,921		7,500
101-000-676.200	WASTEWATER UTIL. ADMIN REIMB	227,432	177,133	180,340	114,673		213,063
	10% OF 599.200 AND 599.548 WITHOUT DEPRECIATION						
101-000-676.249	TRANSFER FROM FUND 249			9,500	6,902		9,500
	5% OF PERMIT REVENUE						
101-000-676.254	FUND 254 ADMIN CHARGE BACK	8,398	3,694	69,300	460		213,300
101-000-676.300	CITY UTILITIES ADMIN REIMB	826,076	439,790	518,202	448,623		746,320
	FOOTNOTE AMOUNTS:					385,999	
	5% OF WATER RATE REVENUE - 591.000.643.100 / 591.000.643.200 / 591.000.605.100					251,700	
	FOOTNOTE AMOUNTS:						
	5% OF SEWER RATE REVENUE - 590.000.643.100					108,621	
	FOOTNOTE AMOUNTS:						
	10% OF FLEET REVENUE - 661.000.667.200						
	GL # FOOTNOTE TOTAL:					746,320	
101-000-676.400	DDA TIF CHARGE BACK	76,232	81,929	84,500	84,008		88,296
	LINKED TO 248.200.995.101						
101-000-676.500	ACT 51 ADMIN REIMBURSEMENT	202,081	209,810	212,791	116,167		237,780
	10% OF ESTIMATED ACT 51 FUNDS - 202.482.995.101 AND 203.482.995.101						
101-000-676.600	BRA ADMIN FEES	6,451	6,452	6,060	15,717		5,670
101-000-678.000	SPECIAL ASSESSMENT	41,694	44,301	34,000	33,499		22,000
101-000-687.000	INSURANCE REFUNDS/REBATES	88,874	158,920		(93,885)		
101-000-696.000	BOND PROCEEDS	92,000	750,000				
101-000-699.287	ARPA TRANSFER IN	150,300	305,835				
101-000-699.401	TRANSFER FROM CIF						128,900

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ESTIMATED REVENUES							
Dept 000 - REVENUE							
Totals for dept 000 - REVENUE		10,533,778	12,017,654	11,173,264	8,784,169		11,650,030
TOTAL ESTIMATED REVENUES		10,533,778	12,017,654	11,173,264	8,784,169		11,650,030
APPROPRIATIONS							
Dept 101 - CITY COUNCIL							
101-101-704.000	BOARDS & COMMISSIONS	1,990	2,110	2,060	930		2,060
101-101-728.000	OPERATING SUPPLIES	1,150	2,110	2,000	125		2,000
101-101-956.000	EDUCATION & TRAINING	8,597	5,843	9,000	5,050		15,000
101-101-961.000	MISCELLANEOUS						50,000
						50,000	50,000
FOOTNOTE AMOUNTS:							
COUNCIL-ASSISTED PROJECTS - NEIGHBORHOOD SPECIFIC							
101-101-978.000	EQUIPMENT			25,101			
Totals for dept 101 - CITY COUNCIL		11,737	10,063	38,161	6,105		69,060
Dept 171 - CITY MANAGER							
101-171-702.100	SALARIES CITY MANAGER ASSISTANT CITY MANAGER	216,911	225,852	235,695	193,855		242,765
101-171-702.200	WAGES	4,594					
101-171-702.800	ACCRUED SICK LEAVE		635	2,698	2,698		3,000
101-171-703.000	OTHER COMPENSATION	3,762	5,742	5,000	3,884		5,000
101-171-715.000	SOCIAL SECURITY (FICA)	17,233	17,649	18,620	15,207		19,184
101-171-716.100	HEALTH INSURANCE	35,587	38,060	37,190	35,848		40,185
101-171-716.200	DENTAL INSURANCE	1,172	1,518	1,549	1,509		1,823
101-171-716.300	OPTICAL INSURANCE	145	245	244	223		244
101-171-716.400	LIFE INSURANCE	1,152	1,180	1,044	1,089		1,188
101-171-716.500	DISABILITY INSURANCE	1,967	2,113	2,304	1,980		2,160
101-171-717.000	UNEMPLOYMENT INSURANCE	16	11	20	11		10
101-171-718.200	DEFINED CONTRIBUTION	33,229	28,994	29,636	25,005		30,108
101-171-719.000	WORKERS' COMPENSATION	930	920	825	735		1,044
101-171-728.000	OPERATING SUPPLIES	1,356	762	750	909	750	750
101-171-818.000	CONTRACTUAL SERVICES	5,447	3,975	5,000	3,547	4,000	4,000
FACEBOOK VIDEOS / SOCIAL MEDIA							
101-171-920.300	TELEPHONE	1,039	1,040	1,050	804	1,050	1,050
101-171-955.000	MEMBERSHIPS & DUES	1,725	1,612	2,500	1,920	2,500	2,500
101-171-956.000	EDUCATION & TRAINING	7,069	6,708	7,000	3,174	7,000	7,000
Totals for dept 171 - CITY MANAGER		333,334	337,016	351,125	292,398	15,300	362,011
Dept 201 - FINANCE							
101-201-702.100	SALARIES FINANCE DIRECTOR	95,110	101,746	117,286	96,050		120,179
101-201-702.200	WAGES FINANCE SPECIALIST PAYROLL SPECIALIST	53,161	54,691	84,488	67,291		118,764
101-201-702.800	ACCRUED SICK LEAVE		230	2,564	2,564		3,000

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APPROPRIATIONS							
Dept 201 - FINANCE							
101-201-703.000	OTHER COMPENSATION	843	2,044	3,889	3,889		2,500
101-201-715.000	SOCIAL SECURITY (FICA)	11,260	11,929	15,930	12,846		18,700
101-201-716.100	HEALTH INSURANCE	27,718	25,162	37,300	25,926		38,181
101-201-716.200	DENTAL INSURANCE	1,172	1,518	1,790	1,608		2,258
101-201-716.300	OPTICAL INSURANCE	145	229	300	238		296
101-201-716.400	LIFE INSURANCE	799	790	875	567		1,046
101-201-716.500	DISABILITY INSURANCE	1,733	1,704	2,200	836		2,586
101-201-717.000	UNEMPLOYMENT INSURANCE	11	11	30	16		15
101-201-718.200	DEFINED CONTRIBUTION	5,037	14,284	18,750	15,282		21,505
101-201-719.000	WORKERS' COMPENSATION	615	629	689	622		1,027
101-201-728.000	OPERATING SUPPLIES	214	306	1,300	51		1,300
101-201-728.400	OFFICE SUPPLIES	853	565	700	668		700
101-201-818.000	CONTRACTUAL SERVICES	21,804	17,697	32,000	16,780		30,000
101-201-955.000	MEMBERSHIPS & DUES	260		500	315		500
101-201-956.000	EDUCATION & TRAINING	482	2,093	3,000	1,029		3,000
Totals for dept 201 - FINANCE		221,217	235,628	323,591	246,578		365,557
Dept 210 - CITY ATTORNEY							
101-210-801.000	PROFESSIONAL SERVICES: ADMINISTRATIVE	46,328	50,814	60,000	52,527		70,000
101-210-801.100	PROFESSIONAL SERVICES:POLICE/COURT	54,978	79,315	94,000	72,560		90,000
101-210-801.200	PROFESSIONAL SERVICES:HR/LABOR	613	18,999	15,000	4,480		10,000
Totals for dept 210 - CITY ATTORNEY		101,919	149,128	169,000	129,567		170,000
Dept 215 - CLERK							
101-215-702.100	SALARIES	80,887	83,921	86,962	71,526		89,572
CITY CLERK							
101-215-702.200	WAGES	67,605	20,481	54,456	28,096		51,083
DEPUTY CLERK							
101-215-702.300	OVERTIME	1,847	2,740		41		2,000
101-215-702.400	WAGES - SEASONAL		15,806	7,289	7,829		
101-215-702.800	ACCRUED SICK LEAVE		1,190				2,000
101-215-703.000	OTHER COMPENSATION	900	6,993	1,000	112		3,000
101-215-715.000	SOCIAL SECURITY (FICA)	11,350	9,781	11,453	8,047		11,296
101-215-716.100	HEALTH INSURANCE	36,013	25,095	37,190	21,734		30,463
101-215-716.200	DENTAL INSURANCE	1,420	1,051	1,874	1,047		1,823
101-215-716.300	OPTICAL INSURANCE	176	185	296	165		244
101-215-716.400	LIFE INSURANCE	791	679	707	660		792
101-215-716.500	DISABILITY INSURANCE	1,626	1,294	1,787	1,214		1,753
101-215-717.000	UNEMPLOYMENT INSURANCE	12	12	20	16		10
101-215-718.100	MUNICIPAL EMPLOYEES RETIREMENT PRO	30,720	28,517	40,233	30,191	40,578	40,578
101-215-718.200	DEFINED CONTRIBUTION	6,212	2,560	4,901	(3,057)		4,597
101-215-719.000	WORKERS' COMPENSATION	619	517	495	395		605
101-215-728.000	OPERATING SUPPLIES	2,049	1,127	2,100	843	7,485	2,000
101-215-728.400	OFFICE SUPPLIES	913	489	675	583	1,200	1,200
101-215-802.000	ADVERTISING	2,832	3,215	5,000	2,758	6,000	6,000
101-215-818.000	CONTRACTUAL SERVICES	10,235	4,537	8,600	4,746	8,350	8,350

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APPROPRIATIONS							
Dept 215 - CLERK							
101-215-933.000	EQUIPMENT MAINTENANCE	8,801	7,487	9,500	7,847	9,300	9,300
	ELECTION EQUIPMENT ANNUAL MAINTENANCE						
	LASERFICHE MAINTENANCE/SUPPORT						
101-215-955.000	MEMBERSHIPS & DUES	460	295	750	255	600	600
101-215-956.000	EDUCATION & TRAINING	700	100	2,000	1,750	1,900	1,900
101-215-978.000	EQUIPMENT			1,300			5,000
	MICROFILM READER REPLACEMENT						
Totals for dept 215 - CLERK		266,168	218,072	278,588	186,798	75,413	274,166
Dept 228 - INFORMATION & TECHNOLOGY							
101-228-702.100	SALARIES				15,215		74,084
	IT MANAGER						
101-228-702.200	WAGES		47,861	59,280	35,576		
101-228-715.000	SOCIAL SECURITY (FICA)		3,661	4,535	3,889		5,667
101-228-716.100	HEALTH INSURANCE				2,730		17,440
101-228-716.200	DENTAL INSURANCE				124		816
101-228-716.300	OPTICAL INSURANCE				24		104
101-228-716.400	LIFE INSURANCE				71		285
101-228-716.500	DISABILITY INSURANCE				144		875
101-228-717.000	UNEMPLOYMENT INSURANCE		11	10	5		5
101-228-718.000	RETIREMENT			2,490			
101-228-718.200	DEFINED CONTRIBUTION				1,369		6,668
101-228-719.000	WORKERS' COMPENSATION		186	206	186		319
101-228-728.000	OPERATING SUPPLIES	24,011	42,616	41,600	32,600	50,000	50,000
101-228-728.000-MSPEMSLCGP	OPERATING SUPPLIES			71,890	72,040		22,960
101-228-818.000	CONTRACTUAL SERVICES	131,421	39,396	53,500	24,958	75,000	52,000
	FOOTNOTE AMOUNTS:					30,000	
	CYBER SECURITY INTRUSTION DETECTION						
	FOOTNOTE AMOUNTS:					20,000	
	EMAIL TO .GOV						
	FOOTNOTE AMOUNTS:					2,000	
	CLEAN CAMERAS						
	GL # FOOTNOTE TOTAL:					52,000	
101-228-933.000	EQUIPMENT MAINTENANCE	1,169		6,500	4	5,000	5,000
	WARRANTY & MAINT AGREEMENTS						
101-228-956.000	EDUCATION & TRAINING		125			150	150
101-228-978.000	EQUIPMENT	80,275	16,403	181,800	115,256	109,000	70,000
	FOOTNOTE AMOUNTS:					52,000	
	REPLACE LAPTOPS & DESKTOPS						
	FOOTNOTE AMOUNTS:					8,000	
	REPLACE CAMERAS \$8,000...THERE IS 4462 IN 101.265.978.000 FYE6-2026						
	FOOTNOTE AMOUNTS:					10,000	
	WEBEX PHONE						
	GL # FOOTNOTE TOTAL:					70,000	
Totals for dept 228 - INFORMATION & TECHNOLOGY		236,876	150,259	421,811	304,191	239,150	306,373

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APPROPRIATIONS							
Dept 253 - TREASURY							
101-253-702.100	SALARIES	70,538	75,459	86,962	71,197		89,152
	CITY TREASURER						
101-253-702.200	WAGES	66,542	98,347	100,621	82,763		103,640
	DEPUTY TREASURER						
	TREASURY ASSISTANT						
101-253-703.000	OTHER COMPENSATION	400	3,243	2,637	2,637		3,000
101-253-715.000	SOCIAL SECURITY (FICA)	10,721	13,537	14,552	12,013		14,978
101-253-716.100	HEALTH INSURANCE	38,688	25,109	31,573	20,310		34,117
101-253-716.200	DENTAL INSURANCE	1,308	2,614	3,054	2,975		3,592
101-253-716.300	OPTICAL INSURANCE	152	437	364	445		488
101-253-716.400	LIFE INSURANCE	837	912	843	905		994
101-253-716.500	DISABILITY INSURANCE	1,761	1,872	2,228	2,092		2,321
101-253-717.000	UNEMPLOYMENT INSURANCE	10	28	30	16		15
101-253-718.200	DEFINED CONTRIBUTION	12,373	15,296	17,120	14,094		17,351
101-253-719.000	WORKERS' COMPENSATION	569	705		578		829
101-253-728.000	OPERATING SUPPLIES	693	939	2,000	480	2,000	2,000
101-253-728.400	OFFICE SUPPLIES	904	1,035	1,500	1,004	1,500	1,500
101-253-818.000	CONTRACTUAL SERVICES	9,074	9,511	15,000	8,601	15,000	15,000
101-253-955.000	MEMBERSHIPS & DUES		297	500	297	500	500
101-253-956.000	EDUCATION & TRAINING	1,519	2,480	2,500	1,591	2,500	2,500
101-253-960.100	OVER & SHORT	(18)	32	130	130	150	150
101-253-978.000	EQUIPMENT	153		4,729	4,729		
Totals for dept 253 - TREASURY		216,224	251,853	286,343	226,857	21,650	292,127
Dept 257 - ASSESSING							
101-257-702.100	SALARIES	76,839	79,690	82,610	67,946		85,089
	ASSESSOR						
101-257-702.200	WAGES	55,069	57,114	59,205	48,697		60,983
	DEPUTY ASSESSOR						
101-257-703.000	OTHER COMPENSATION	300	550	2,389	2,389		3,000
101-257-704.000	BOARDS & COMMISSIONS	1,710	1,386	2,000	1,885	2,100	2,100
101-257-715.000	SOCIAL SECURITY (FICA)	10,169	10,512	11,032	9,084		11,404
101-257-716.100	HEALTH INSURANCE	35,587	38,060	37,190	35,848		40,185
101-257-716.200	DENTAL INSURANCE	1,420	1,837	1,874	1,826		2,204
101-257-716.300	OPTICAL INSURANCE	176	297	296	270		296
101-257-716.400	LIFE INSURANCE	812	819	721	760		832
101-257-716.500	DISABILITY INSURANCE	1,655	1,702	1,814	1,611		1,767
101-257-717.000	UNEMPLOYMENT INSURANCE	11	11	20	11		10
101-257-718.200	DEFINED CONTRIBUTION	11,899	12,362	12,980	10,713		13,146
101-257-719.000	WORKERS' COMPENSATION	905	878	794	694		760
101-257-728.000	OPERATING SUPPLIES	54	290	1,000	25	1,000	1,000
101-257-728.400	OFFICE SUPPLIES	396	411	500	188	500	500
101-257-802.000	ADVERTISING	9					
101-257-818.000	CONTRACTUAL SERVICES	5,207	5,057	14,000	5,246		5,100
101-257-955.000	MEMBERSHIPS & DUES	540	780	800	795	800	800
101-257-956.000	EDUCATION & TRAINING	150	140	1,500	190	1,500	1,500

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GL NUMBER	DESCRIPTION	2023-24 ACTIVITY	2024-25 ACTIVITY	2025-26 AMENDED BUDGET	2025-26 ACTIVITY THRU 06/30/26	2026-27 REQUESTED BUDGET	2026-27 RECOMMENDED BUDGET
APPROPRIATIONS							
Dept 257 - ASSESSING							
Totals for dept 257 - ASSESSING		202,908	211,896	230,725	188,178	5,900	230,676
Dept 261 - GENERAL ADMIN							
101-261-716.000	FRINGES	(5,571)	(5,656)		(19,257)		
101-261-716.100	HEALTH INSURANCE	6,293	4,639		(199,485)		
101-261-718.100	MUNICIPAL EMPLOYEES RETIREMENT PRG					40,578	40,578
101-261-728.000	OPERATING SUPPLIES	8,149	5,804	17,500	6,006		17,500
101-261-728.400	OFFICE SUPPLIES	2,597	2,252	2,500	1,471		2,500
101-261-810.000	INSURANCE & BONDS	150,315	158,373	164,313	164,313		180,744
101-261-818.000	CONTRACTUAL SERVICES	6,369	6,371	10,500	5,858		30,500
FOOTNOTE AMOUNTS:							20,000
INCOME TAX STUDY							
101-261-818.500	AUDIT	8,140	5,810	6,070	6,070		6,890
101-261-818.600	AIRPORT CONTRIBUTION	9,493	9,993	10,519	5,260		10,725
101-261-819.200	PA 452 - OWOSSO TWP	17,952	18,838	19,649	19,649		20,179
101-261-920.300	TELEPHONE	3,395	1,347	2,552	25		
101-261-933.000	EQUIPMENT MAINTENANCE	2,083	3,075	20	14		3,000
101-261-955.000	MEMBERSHIPS & DUES	47,151	47,497	47,722	47,722		48,000
101-261-958.000	BAD DEBT EXPENSE	86,859	43,291	1,500	1,410		
101-261-961.000	MISCELLANEOUS	12,947	89,496	26,000	14,803		30,000
BANK FEES - MAIN CHECKING AND SWEEP ACCOUNT (MORE FUNDS EARNED IN INTEREST THAN PAID IN FEES)							
101-261-971.000	LAND	363	14,375	10,357	10,357		
101-261-978.000	EQUIPMENT						136,410
FOOTNOTE AMOUNTS:						128,900	
BSA CLOUD 1&2 OF 3 PAYMENTS							7,510
FOOTNOTE AMOUNTS:							
FOLDING MACHINE							
GL # FOOTNOTE TOTAL:						136,410	
Totals for dept 261 - GENERAL ADMIN		356,535	405,505	319,202	64,216	40,578	527,026
Dept 262 - ELECTION							
101-262-702.200	WAGES			500	368		500
101-262-702.300	OVERTIME	576	685	1,000	659	5,300	5,300
101-262-702.400	WAGES - SEASONAL	33,228	42,741	9,050	7,046	44,000	44,000
101-262-715.000	SOCIAL SECURITY (FICA)	1,517	3,303	807	618		3,810
101-262-717.000	UNEMPLOYMENT INSURANCE	11	25	20	4		5
101-262-718.200	DEFINED CONTRIBUTION		5	135	92		522
101-262-719.000	WORKERS' COMPENSATION	86	181	35	25		215
101-262-728.000	OPERATING SUPPLIES	28,419	11,080	7,000	6,700	20,850	20,850
101-262-818.000	CONTRACTUAL SERVICES	1,924	14,047	2,700	155	14,200	14,200
101-262-978.000	EQUIPMENT	7,656					
Totals for dept 262 - ELECTION		73,417	72,067	21,247	15,667	84,350	89,402
Dept 265 - BUILDING & GROUNDS							
101-265-702.200	WAGES	41,989	35,518	39,763	39,246		45,715
1 DPW LABORER AT 100%							

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APPROPRIATIONS							
Dept 265 - BUILDING & GROUNDS							
101-265-702.300	OVERTIME	485	1,175	750	1,480		1,500
101-265-702.600	UNIFORMS ALLOWANCE (PR)	700	700	700	700		700
101-265-702.800	ACCRUED SICK LEAVE	848	8,947				
101-265-703.000	OTHER COMPENSATION	2,216	5,634				
101-265-715.000	SOCIAL SECURITY (FICA)	3,472	3,918	3,153	3,155		3,666
101-265-716.000	FRINGES		201				
101-265-716.100	HEALTH INSURANCE	7,530	7,342	21,049	21,977		22,745
101-265-716.200	DENTAL INSURANCE	529	547	1,180	1,150		1,388
101-265-716.300	OPTICAL INSURANCE	62	95	192	175		192
101-265-716.400	LIFE INSURANCE	198	165	198	182		198
101-265-716.500	DISABILITY INSURANCE			598	284		488
101-265-717.000	UNEMPLOYMENT INSURANCE	6	10	10	6		5
101-265-718.100	MUNICIPAL EMPLOYEES RETIREMENT PRO	30,638	28,518	40,233	30,175		
101-265-718.200	DEFINED CONTRIBUTION	6	500	3,709	3,199		4,115
101-265-719.000	WORKERS' COMPENSATION	2,101	1,912	1,527	282		1,660
101-265-728.000	OPERATING SUPPLIES	1,574	1,285	3,000	598		3,750
101-265-818.000	CONTRACTUAL SERVICES	3,536	2,740	3,650	2,714		2,900
101-265-920.100	ELECTRICITY	17,433	21,888	21,893	17,939		25,171
101-265-920.200	GAS	6,078	6,940	7,319	4,367		7,981
101-265-920.300	TELEPHONE	632	2,486	3,500	2,698		3,507
101-265-920.400	WATER & SEWER	4,003	3,990	5,000	3,429		4,589
101-265-930.000	BUILDING MAINTENANCE	13,715	12,914	17,700	6,060		15,000
101-265-930.000-LIBRARY000	BUILDING MAINTENANCE	3,852	1,350	10,000	1,639		5,000
101-265-930.200	BLDG MAINTENANCE-BALLFIELDS	69	514				
101-265-940.000	EQUIPMENT RENTAL	3,288	5,872	10,000	7,420		10,000
101-265-940.000-LIBRARY000	EQUIPMENT RENTAL		157	200			
101-265-975.000	BUILDING IMPROVEMENTS		74,182	600,000	574,106		
101-265-975.000-ADACITYHAL	BUILDING IMPROVEMENTS			19,000	18,332		
101-265-978.000	EQUIPMENT			4,462			
Totals for dept 265 - BUILDING & GROUNDS		144,960	229,500	818,786	741,313		160,270
Dept 270 - HUMAN RESOURCES							
101-270-702.100	SALARIES	86,593	89,806	93,096	76,571		98,890
	HR DIRECTOR						
101-270-702.200	WAGES	56,235	46,053	19,435	19,435	25,000	
101-270-702.300	OVERTIME	876	597				
101-270-702.800	ACCRUED SICK LEAVE			1,132	1,132		1,200
101-270-703.000	OTHER COMPENSATION	7,024	7,398	5,587	8,332		2,200
101-270-715.000	SOCIAL SECURITY (FICA)	11,112	11,083	9,123	8,039		7,826
101-270-716.100	HEALTH INSURANCE	20,355	19,115	10,390	10,402		5,686
101-270-716.200	DENTAL INSURANCE	1,659	1,837	3,540	1,393		1,388
101-270-716.300	OPTICAL INSURANCE	211	297	576	210		192
101-270-716.400	LIFE INSURANCE	797	810	936	576		594
101-270-716.500	DISABILITY INSURANCE	1,696	1,756	2,584	1,180		1,080
101-270-717.000	UNEMPLOYMENT INSURANCE	11	11	30	14		5
101-270-718.200	DEFINED CONTRIBUTION	10,461	10,202	10,733	8,935		8,630

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APPROPRIATIONS							
Dept 270 - HUMAN RESOURCES							
101-270-719.000	WORKERS' COMPENSATION	620	571	700	387		412
101-270-728.000	OPERATING SUPPLIES	458	456	1,000	123	550	550
101-270-728.400	OFFICE SUPPLIES	649	403	500	276	500	500
101-270-802.000	ADVERTISING			600	599	1,000	1,000
101-270-818.000	CONTRACTUAL SERVICES	8,322	4,488	7,800	3,774	4,500	4,500
101-270-920.300	TELEPHONE	638	489	500	367	500	515
101-270-955.000	MEMBERSHIPS & DUES	514	190	600	569	700	700
101-270-956.000	EDUCATION & TRAINING	956	2,108	2,000	1,202	2,000	2,000
101-270-961.000	MISCELLANEOUS			5,000		1,000	
101-270-978.000	EQUIPMENT			125	123	2,500	
Totals for dept 270 - HUMAN RESOURCES		209,187	197,670	175,987	143,639	38,250	137,868
Dept 301 - POLICE							
101-301-702.100	SALARIES	48,836	50,849	51,307	45,859		52,846
	PUBLIC SAFETY DIRECTOR AT 50%						
101-301-702.120	WAGES-MAGNET	52,172	70,771	73,229	60,230		76,159
	1 OFFICER						
101-301-702.200	WAGES	1,190,798	1,232,210	1,220,196	990,356		1,310,373
	16 OFFICERS (7 COMMAND AND 9 PATROL)						
101-301-702.210	WAGES - SCHOOL LIAISON	170,962	172,500	207,894	162,956		225,652
	2 FULL TIME PATROL OFFICERS						
	2 PART TIME PATROL OFFICERS						
101-301-702.220	WAGES - OFFICE STAFF	48,488	35,304	45,485	35,451		46,313
	OFFICE MANAGER AT 50%						
	ADMIN ASSISTANT AT 50%						
101-301-702.300	OVERTIME	99,766	106,349	105,092	93,719		117,934
101-301-702.300-MCOLES-CPE	OVERTIME		4,202	5,000	5,830		
101-301-702.400	WAGES - SEASONAL	8,922	4,422	17,430	488		12,500
	PT PARKING ENFORCEMENT						
101-301-702.430	CROSSING GUARDS	43,914	42,547	45,000	44,288		46,800
101-301-702.600	UNIFORMS ALLOWANCE (PR)	913	1,800	3,000	1,800		1,800
101-301-702.800	ACCRUED SICK LEAVE	15,414	15,498	35,000	40,746		20,000
101-301-703.000	OTHER COMPENSATION	108,476	123,837	100,000	114,585		100,000
101-301-715.000	SOCIAL SECURITY (FICA)	39,740	39,562	34,626	34,669		43,603
101-301-715.000-MCOLES-CPE	SOCIAL SECURITY (FICA)		60	100	84		
101-301-716.100	HEALTH INSURANCE	243,296	275,588	300,836	216,220		304,845
101-301-716.200	DENTAL INSURANCE	12,983	13,873	18,286	12,880		21,620
101-301-716.300	OPTICAL INSURANCE	1,439	2,371	2,816	2,094		2,733
101-301-716.400	LIFE INSURANCE	4,197	4,158	4,211	3,753		3,567
101-301-716.500	DISABILITY INSURANCE	8,520	8,448	17,282	8,497		11,691
101-301-717.000	UNEMPLOYMENT INSURANCE	165	189	250	169		200
101-301-718.100	MUNICIPAL EMPLOYEES RETIREMENT PRC	387,509	412,578	450,000	320,262	465,454	465,454
101-301-718.200	DEFINED CONTRIBUTION	15,679	13,784	28,604	17,434		19,315
101-301-718.200-MCOLES-CPE	DEFINED CONTRIBUTION		57				
101-301-719.000	WORKERS' COMPENSATION	48,149	49,632	43,142	40,506		47,823
101-301-719.000-MCOLES-CPE	WORKERS' COMPENSATION		76	100	105		

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APPROPRIATIONS							
Dept 301 - POLICE							
101-301-728.000	OPERATING SUPPLIES	18,773	14,914	22,000	9,348	22,000	22,000
101-301-728.000-COSSAP2022	OPERATING SUPPLIES	17,375	29,730	7,812	7,812		
101-301-728.400	OFFICE SUPPLIES	1,434	3,545	3,000	3,018	3,000	3,000
101-301-741.000	UNIFORMS & CLEANING	15,693	13,798	22,000	15,574	14,000	14,000
101-301-751.000	GAS & OIL	42,834	39,060	47,671	28,210	45,000	44,919
101-301-818.000	CONTRACTUAL SERVICES	9,926	11,405	9,000	9,004	11,000	11,000
101-301-818.000-PARKINGTIX	CONTRACTUAL SERVICES		2,488	5,700	2,250		
101-301-920.100	ELECTRICITY	8,212	9,441	9,867	7,918	9,800	10,857
101-301-920.200	GAS	5,306	5,743	6,259	5,681	7,000	6,605
101-301-920.300	TELEPHONE	13,146	13,822	11,323	9,460	12,000	12,941
101-301-920.400	WATER & SEWER	4,171	4,478	4,750	4,151	4,700	5,150
101-301-920.500	REFUSE	537	575	575	431	575	575
101-301-930.000	BUILDING MAINTENANCE	2,825	4,210	5,000	8,308	8,000	8,000
101-301-933.000	EQUIPMENT MAINTENANCE	1,222	356	1,000	1,558	1,000	1,000
101-301-933.400	EQUIP MAINT - MOBILE	25,995	27,027	40,000	36,455	41,000	41,000
101-301-940.000	EQUIPMENT RENTAL-BUILDING MAINTENANCE	25		100	65	100	100
101-301-955.000	MEMBERSHIPS & DUES	685	1,060	1,000	1,480	1,500	1,500
101-301-956.000	EDUCATION & TRAINING	21,160	19,156	17,000	9,990	10,000	10,000
101-301-956.000-MCOLES-CPE	EDUCATION & TRAINING		6,026	13,800	5,455		
101-301-958.000	BAD DEBT EXPENSE		5,130	200	90	100	500
101-301-961.000	MISCELLANEOUS	601	1,813	1,300	567	1,250	1,250
101-301-976.000	BUILDING ADD & IMPROVEMENTS	13,720		15,455	8,758		
101-301-976.000-USDAFY24PS	BUILDING ADD & IMPROVEMENTS		1,439	250,000	23,436		250,000
101-301-978.000	EQUIPMENT	321,852	129,478	108,894	84,769		387,741
	FOOTNOTE AMOUNTS:					297,415	
	AXON - TASER REPLACEMENT / BODY CAMERA REPLACEMENT / IN CAR CAMERA REPLACEMENT / SOFTWARE / AI ERA PLAN 1 OF 5 PAYMENTS EST.1,487,075						
	FOOTNOTE AMOUNTS:					30,000	
	DELL PRO RUGGED - 10 CARS						
	FOOTNOTE AMOUNTS:					49,571	
	SUV VEHICLE (1)						
	FOOTNOTE AMOUNTS:					10,755	
	SUV CHANGE OVER						
	GL # FOOTNOTE TOTAL:					387,741	
Totals for dept 301 - POLICE		3,075,830	3,025,359	3,412,592	2,536,769	657,479	3,763,366
Dept 336 - FIRE							
101-336-702.100	SALARIES	48,834	50,847	51,307	45,794		52,846
	PUBLIC SAFETY DIRECTOR AT 50%						
101-336-702.200	WAGES	1,061,326	1,112,583	1,415,436	1,221,046		1,458,334
	21 FULL TIME EMPLOYEES						
101-336-702.220	WAGES - OFFICE STAFF	46,225	35,301	45,485	34,456		46,313
	OFFICE MANAGER AT 50%						
	ADMIN ASSISTANT AT 50%						
101-336-702.300	OVERTIME	115,013	151,923	141,544	133,195		145,833
101-336-702.500	MEAL ALLOWANCE	13,600	15,200	21,200	21,200		25,200

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APPROPRIATIONS							
Dept 336 - FIRE							
101-336-702.600	UNIFORMS ALLOWANCE (PR)	3,580	3,800	6,800	6,800		8,400
101-336-702.800	ACCRUED SICK LEAVE	4,864	3,492	5,000	5,692		6,000
101-336-703.000	OTHER COMPENSATION	94,713	88,788	85,000	88,403		100,000
101-336-715.000	SOCIAL SECURITY (FICA)	25,752	29,039	31,768	25,685		32,871
101-336-716.100	HEALTH INSURANCE	276,747	275,055	347,141	233,229		333,605
101-336-716.200	DENTAL INSURANCE	11,870	12,932	19,762	12,740		20,910
101-336-716.300	OPTICAL INSURANCE	1,187	1,447	3,128	1,529		2,480
101-336-716.400	LIFE INSURANCE	4,682	4,971	5,500	4,669		5,312
101-336-716.500	DISABILITY INSURANCE	9,689	9,514	12,441	10,571		13,251
101-336-717.000	UNEMPLOYMENT INSURANCE	128	140	250	114		110
101-336-718.100	MUNICIPAL EMPLOYEES RETIREMENT PR	147,832	139,718	175,000	140,243	214,776	214,776
101-336-718.200	DEFINED CONTRIBUTION	23,066	29,380	41,221	28,296		48,287
101-336-719.000	WORKERS' COMPENSATION	63,337	66,122	80,120	69,911		80,097
101-336-728.000	OPERATING SUPPLIES	17,100	18,486	14,000	8,575	18,000	18,000
101-336-728.100	SUPPLIES	16,588	24,482	22,000	18,499	26,500	26,500
101-336-728.400	OFFICE SUPPLIES	209	481	1,000		1,000	1,000
101-336-729.000	FINANCIAL INSTITUTION FEES (AMB)	385	500	360	279		
101-336-741.000	UNIFORMS & CLEANING	28,209	33,639	25,000	26,057	30,000	30,000
101-336-751.000	GAS & OIL	21,217	18,055	28,931	13,682	22,000	20,763
101-336-818.000	CONTRACTUAL SERVICES	74,644	80,654	97,025	77,195	90,000	90,000
101-336-920.100	ELECTRICITY	10,258	11,553	12,055	9,531	11,000	13,286
101-336-920.200	GAS	5,306	5,743	6,259	5,681	6,500	6,605
101-336-920.300	TELEPHONE	2,414	3,711	2,776	2,556	3,000	3,320
101-336-920.400	WATER & SEWER	4,171	4,478	5,000	4,150	5,000	5,150
101-336-920.500	REFUSE	537	574	575	431	575	575
101-336-930.000	BUILDING MAINTENANCE	17,192	12,255	6,500	12,510	18,000	18,000
101-336-933.000	EQUIPMENT MAINTENANCE	9,920	10,085	12,000	4,504	11,000	11,000
101-336-933.400	EQUIP MAINT - MOBILE	58,924	107,586	86,900	39,037	90,000	90,000
101-336-940.000	EQUIPMENT RENTAL-BUILDING MAINTEN	172	139	200		200	2,000
101-336-956.000	EDUCATION & TRAINING	11,693	13,917	17,000	6,509	17,000	17,000
101-336-958.000	BAD DEBT EXPENSE		215,263	50,000	62,307		50,000
101-336-976.000	BUILDING ADD & IMPROVEMENTS	13,720					
101-336-976.000-USDAFY24PS	BUILDING ADD & IMPROVEMENTS		1,439	250,000	23,436		250,000
101-336-978.000	EQUIPMENT	309,204	808,080	553,329	212,835	2,520,370	373,245
	FOOTNOTE AMOUNTS:					373,245	
	NEW AMBULANCE...CARRY FORWARD						
101-336-991.100	PRINCIPAL	29,000	31,000	29,000	32,000		33,000
	FIRE TRUCK DEBT PAYMENT						
101-336-993.000	INTEREST	2,051	3,891	30,522	28,271		27,188
	FIRE TRUCK DEBT PAYMENT						
Totals for dept 336 - FIRE		2,585,359	3,436,263	3,738,535	2,671,618	3,084,921	3,681,257
Dept 371 - BUILDING AND SAFETY							
101-371-702.440	WAGES-PART TIME	27,532	465				
101-371-715.000	SOCIAL SECURITY (FICA)	2,106	36				
101-371-717.000	UNEMPLOYMENT INSURANCE	17	19				

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GL NUMBER	DESCRIPTION	2023-24 ACTIVITY	2024-25 ACTIVITY	2025-26 AMENDED BUDGET	2025-26 ACTIVITY THRU 06/30/26	2026-27 REQUESTED BUDGET	2026-27 RECOMMENDED BUDGET
APPROPRIATIONS							
Dept 371 - BUILDING AND SAFETY							
101-371-719.000	WORKERS' COMPENSATION	187	6				
Totals for dept 371 - BUILDING AND SAFETY		29,842	526				
Dept 441 - PUBLIC WORKS							
101-441-702.100	SALARIES	60,186	63,964	121,881	102,491		102,735
	FOOTNOTE AMOUNTS:					27,081	
	DPW DIRECTOR AT 30%					30,520	
	FOOTNOTE AMOUNTS:					45,134	
	UTILITY DIRECTOR AT 30%						
	FOOTNOTE AMOUNTS:						
	DPW SUPER AT 50%						
	GL # FOOTNOTE TOTAL:					102,735	
101-441-702.200	WAGES	67,951	68,820	111,598	95,363		119,108
	FOOTNOTE AMOUNTS:					22,693	
	ADMIN ASSISTANT AT 50%					53,674	
	FOOTNOTE AMOUNTS:					13,497	
	9 DPW STREET POSITIONS AT 12%						
	FOOTNOTE AMOUNTS:					29,244	
	ENGINEERING AID (PART TIME) AT 60%						
	FOOTNOTE AMOUNTS:						
	ENGINEERING TECH AT 50%						
	GL # FOOTNOTE TOTAL:					119,108	
101-441-702.300	OVERTIME	3,198	3,531	5,000	5,138		5,000
101-441-702.400	WAGES - SEASONAL	1,754					
101-441-702.600	UNIFORMS ALLOWANCE (PR)	292		1,400	1,400		756
101-441-702.800	ACCRUED SICK LEAVE		436		29		
101-441-703.000	OTHER COMPENSATION	725	208	3,400	3,700		
101-441-715.000	SOCIAL SECURITY (FICA)	10,166	10,260	18,206	15,494		17,411
101-441-716.100	HEALTH INSURANCE	30,119	32,374	53,316	62,279		41,152
101-441-716.200	DENTAL INSURANCE	1,385	1,844	3,233	4,269		3,363
101-441-716.300	OPTICAL INSURANCE	146	259	570	601		1,337
101-441-716.400	LIFE INSURANCE	713	719	1,443	1,593		1,071
101-441-716.500	DISABILITY INSURANCE	1,342	1,349	2,749	2,822		1,722
101-441-717.000	UNEMPLOYMENT INSURANCE	57	18	50	97		15
101-441-718.100	MUNICIPAL EMPLOYEES RETIREMENT PR	30,638	28,518	40,233	30,175	40,578	40,578
101-441-718.200	DEFINED CONTRIBUTION	7,124	2,960	17,777	5,535		18,293
101-441-719.000	WORKERS' COMPENSATION	3,553	3,597	4,073	3,797		3,741
101-441-728.000	OPERATING SUPPLIES	23,319	10,879	31,000	10,148		15,000
101-441-728.400	OFFICE SUPPLIES	849	1,416	3,500	1,137		3,000
101-441-751.000	GAS & OIL	2,769	2,180	2,280	1,555	2,000	2,500
101-441-801.000	PROFESSIONAL SERVICES: ADMINISTRATION			5,628	5,809		5,000
101-441-818.000	CONTRACTUAL SERVICES	880	452	1,500	3,112		3,000
101-441-818.000-RECYCL2025	CONTRACTUAL SERVICES			16,300	4,890		
101-441-920.100	ELECTRICITY	9,007	10,509	11,256	8,708	12,000	12,944
101-441-920.200	GAS	2,978	3,209	3,558	3,350	4,000	3,690
101-441-920.300	TELEPHONE	3,158	2,634	4,000	1,862		2,083

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APPROPRIATIONS							
Dept 441 - PUBLIC WORKS							
101-441-920.400	WATER & SEWER	4,000	4,147	4,528	3,890		4,769
101-441-920.500	REFUSE	1,140	612	1,400	915	1,400	1,400
101-441-921.000	STREET LIGHTING	204,847	226,236	216,031	155,907		238,000
101-441-922.000	DISPOSAL AREA (LANDFILL&HOPKINS)	10,199	851	2,500			
101-441-930.000	BUILDING MAINTENANCE	1,631	3,557	25,000	6,600		8,750
50/50 BETWEEN GENERAL FUND AND FLEET FUND							
101-441-930.100	STORM SEWER MAINTENANCE	5,561	6,397	110,000	5,208		22,000
	FOOTNOTE AMOUNTS:					8,000	
	DITCHING FARR ST						
	FOOTNOTE AMOUNTS:					14,000	
	DITCHING INDUSTRIAL DR.						
	GL # FOOTNOTE TOTAL:					22,000	
101-441-933.400	EQUIP MAINT - MOBILE	8					
101-441-937.000	TREES & GARDEN	2,590	3,809	3,600	4,492	7,500	7,500
101-441-940.000	EQUIPMENT RENTAL	32,944	34,993	32,178	33,413		38,492
101-441-956.000	EDUCATION & TRAINING	6,589	1,605	8,200	7,253		8,000
101-441-956.100	SAFETY TRAINING	885		4,200	1,560		2,500
101-441-960.000	MISCELLANEOUS OPERATIONS	5,323	11,106	5,000		5,000	5,000
101-441-975.000	BUILDING IMPROVEMENTS	2,659	1,224	10,000	182		10,000
	FOOTNOTE AMOUNTS:					10,000	
	ROOF FOR STORAGE SHED						
101-441-979.000-DDASTRLITE	COL-EQUIPMENT	58	605,835		9		
101-441-979.000-SRTS2024GR	COL-EQUIPMENT	8,048					
101-441-991.100	PRINCIPAL	50,000	55,000	60,000	60,000		65,000
	DOWNTOWN STREETSCAPE DEBT PAYMENT						
101-441-993.000	INTEREST	15,300	13,300	11,100	10,600		8,700
	DOWNTOWN STREETSCAPE DEBT PAYMENT						
	DOWNTOWN STREETSCAPE PAYING AGENT FEE (500)						
Totals for dept 441 - PUBLIC WORKS		614,091	1,218,808	957,688	665,383	72,478	823,610
Dept 528 - LEAF AND BRUSH COLLECTION							
101-528-702.200	WAGES	62,362	64,227	75,222	71,862		84,983
	9 DPW STREET EMPLOYEES AT 19%						
101-528-702.300	OVERTIME	6,791	5,679	6,000	4,637		7,000
101-528-715.000	SOCIAL SECURITY (FICA)	5,231	5,186	6,214	5,588		7,037
101-528-716.100	HEALTH INSURANCE	16,906	16,860	20,732	9,281		23,678
101-528-716.200	DENTAL INSURANCE	833	1,114	1,186	756		1,613
101-528-716.300	OPTICAL INSURANCE	77	120	182	55		162
101-528-716.400	LIFE INSURANCE	271	273	339	157		339
101-528-716.500	DISABILITY INSURANCE	564	490	717	385		792
101-528-717.000	UNEMPLOYMENT INSURANCE		5	15			10
101-528-718.200	DEFINED CONTRIBUTION	3,056	2,671	5,483	4,131		6,751
101-528-719.000	WORKERS' COMPENSATION	4,552	4,229	4,486	3,985		4,862
101-528-728.000	OPERATING SUPPLIES		50	750	775		2,000
101-528-818.000	CONTRACTUAL SERVICES	3,172	2,349	50,100	2,637		50,000
	MAINTENANACE NEEDED FOR YEARLY OPERATIONS - GRINDING, SCREENING, AND TURNING						

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APPROPRIATIONS							
Dept 528 - LEAF AND BRUSH COLLECTION							
101-528-930.000	BUILDING MAINTENANCE			2,100			8,000
101-528-940.000	EQUIPMENT RENTAL	181,000	196,044	220,860	174,431		215,648
Totals for dept 528 - LEAF AND BRUSH COLLECTION		284,815	299,297	394,386	278,680		412,875
Dept 585 - PARKING							
101-585-702.200	WAGES	9,982	9,334	11,877	3,860		13,419
9 DPW STREET EMPLOYEES AT 3%							
101-585-702.300	OVERTIME	385	1,209	5,000	4,224		6,000
101-585-715.000	SOCIAL SECURITY (FICA)	785	788	1,292	597		1,486
101-585-716.100	HEALTH INSURANCE	2,669	2,662	3,274	1,465		3,739
101-585-716.200	DENTAL INSURANCE	132	176	187	111		255
101-585-716.300	OPTICAL INSURANCE	12	19	29	9		26
101-585-716.400	LIFE INSURANCE	43	44	54	25		54
101-585-716.500	DISABILITY INSURANCE	89	77	113	61		125
101-585-717.000	UNEMPLOYMENT INSURANCE		5	5			5
101-585-718.200	DEFINED CONTRIBUTION	480	399	1,519	295		1,066
101-585-719.000	WORKERS' COMPENSATION	714	617	708	312		768
101-585-728.000	OPERATING SUPPLIES	11,346	7,913	13,500	5,175		13,000
101-585-818.000	CONTRACTUAL SERVICES			3,000	1,849		
101-585-934.000	MAINTENANCE	440	1,920	1,000	686		1,000
101-585-940.000	EQUIPMENT RENTAL	4,694	7,057	7,500	8,700		7,762
101-585-974.000	CAPITAL OUTLAY	34,860					
Totals for dept 585 - PARKING		66,631	32,220	49,058	27,369		48,705
Dept 720 - COMMUNITY DEVELOPMENT							
101-720-702.100	SALARIES	10,641	11,033	11,376	9,652		12,978
BUILDING/PLANNING DIRECTOR AT 15%							
101-720-702.200	WAGES	10,405					
101-720-702.440	WAGES-PART TIME		24,066	25,580	11,386		11,386
PT CODE ENFORCEMENT (1)							
101-720-715.000	SOCIAL SECURITY (FICA)	1,613	2,686	2,827	1,611		1,864
101-720-716.100	HEALTH INSURANCE	1,488	1,190	1,158	1,108		1,158
101-720-716.200	DENTAL INSURANCE	42	54	84	54		65
101-720-716.300	OPTICAL INSURANCE	5	8	9	7		8
101-720-716.400	LIFE INSURANCE	84	86	89	81		89
101-720-716.500	DISABILITY INSURANCE	133	137	149	131		144
101-720-717.000	UNEMPLOYMENT INSURANCE	4	7	20	9		10
101-720-718.200	DEFINED CONTRIBUTION	(58)	993	1,024	869		1,168
101-720-719.000	WORKERS' COMPENSATION	88	193	200	101		105
101-720-728.000	OPERATING SUPPLIES	341	81		97		
101-720-818.000	CONTRACTUAL SERVICES	29,310	23,465	152,471	12,903		25,000
COMMUNITY BUILDERS (EST) - CONTRACTED PLANNING SERVICES							
101-720-818.200	BLIGHT-MOWING	950	2,908	5,000	1,511		5,000
101-720-956.000	EDUCATION & TRAINING	190					
Totals for dept 720 - COMMUNITY DEVELOPMENT		55,236	66,907	199,987	39,520		58,975

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GL NUMBER	DESCRIPTION	2023-24 ACTIVITY	2024-25 ACTIVITY	2025-26 AMENDED BUDGET	2025-26 ACTIVITY THRU 06/30/26	2026-27 REQUESTED BUDGET	2026-27 RECOMMENDED BUDGET
APPROPRIATIONS							
Dept 751 - PARKS							
101-751-702.200	WAGES	53,716	72,073	63,345	56,108		71,565
	9 DPW STREET EMPLOYEES AT 16%						
101-751-702.300	OVERTIME	3,361	3,894	3,750	2,798		4,200
101-751-702.400	WAGES - SEASONAL	7,725	24,396	30,000	7,190		35,000
101-751-715.000	SOCIAL SECURITY (FICA)	4,909	7,485	7,428	4,929		8,474
101-751-716.100	HEALTH INSURANCE	14,237	14,198	17,468	7,815		19,939
101-751-716.200	DENTAL INSURANCE	702	938	999	592		1,359
101-751-716.300	OPTICAL INSURANCE	65	102	153	46		137
101-751-716.400	LIFE INSURANCE	228	230	285	132		286
101-751-716.500	DISABILITY INSURANCE	475	412	265	324		667
101-751-717.000	UNEMPLOYMENT INSURANCE	8	15	15	5		10
101-751-718.200	DEFINED CONTRIBUTION	2,516	3,013	2,890	3,289		5,685
101-751-719.000	WORKERS' COMPENSATION	4,097	5,037	4,617	3,195		4,094
101-751-728.000	OPERATING SUPPLIES	6,000	2,535	5,000	2,477	5,000	5,000
101-751-818.000	CONTRACTUAL SERVICES	10,601	14,641	15,000	11,603	11,000	15,000
	FOOTNOTE AMOUNTS:					11,000	
	PORTABLE TOILETS IN PARKS						
101-751-818.000-JAMESMINOR	CONTRACTUAL SERVICES	31,671	2,073	2,000	2,000	2,000	2,000
101-751-920.100	ELECTRICITY	9,520	9,198	9,489	6,552	10,000	10,577
101-751-920.400	WATER & SEWER	25,893	24,525	58,500	27,341	65,000	65,000
101-751-920.500	REFUSE	613	549	500	243	500	500
101-751-930.000	BUILDING MAINTENANCE	5,633	55,959	92,000	24,024	96,200	14,700
	FOOTNOTE AMOUNTS:					3,000	
	PLAYGROUND MULCH						
	FOOTNOTE AMOUNTS:					5,000	
	MISC MAINTENANCE BASED ON HISTORICAL						
	FOOTNOTE AMOUNTS:					3,000	
	GRAVEL FOR PARKING LOTS						
	FOOTNOTE AMOUNTS:					1,200	
	REPLACE RIVERWALK SIGNS						
	FOOTNOTE AMOUNTS:					2,500	
	REPLACE DAMAGED BENCH AT CURWOOD PARK						
	GL # FOOTNOTE TOTAL:					14,700	
101-751-930.200	BLDG MAINTENANCE-BALLFIELDS	10,357	6,132	13,000	11,675	12,000	12,000
	FOOTNOTE AMOUNTS:					7,000	
	ONE SET OF NEW BLEACHERS						
101-751-937.000	TREES & GARDEN	262	272	3,000	1,963	2,000	2,000
101-751-940.000	EQUIPMENT RENTAL	140,239	131,953	121,305	63,995	121,305	145,150
101-751-974.000	LAND IMPROVEMENTS	148,402					
	Totals for dept 751 - PARKS	481,230	379,630	451,009	238,296	325,005	423,343
Dept 966 - TRANSFERS OUT							
101-966-995.248	TRANSFER TO DDA	33,332	34,479	36,286	26,953		37,266
	40% OF DDA DIRECTOR POSITION						
101-966-995.297	TRANSFER TO HISTORICAL COMMISSION	20,000	252,193	21,500	16,125		53,500
	FOOTNOTE AMOUNTS:						32,000

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APPROPRIATIONS							
Dept 966 - TRANSFERS OUT							
	ADDITIONAL TRANSFER - CASTLE RESTORATION PROJECT						
101-966-995.588	TRANSFER TO SATA	17,010					
	Totals for dept 966 - TRANSFERS OUT	70,342	286,672	57,786	43,078		90,766
TOTAL APPROPRIATIONS		9,637,858	11,214,339	12,695,607	9,046,220	4,660,474	12,287,433
NET OF REVENUES/APPROPRIATIONS - FUND 101		895,920	803,315	(1,522,343)	(262,051)	(4,660,474)	(637,403)
	BEGINNING FUND BALANCE	7,657,408	8,553,341	9,356,652	9,356,652	9,094,601	9,094,601
	ENDING FUND BALANCE	8,553,328	9,356,656	7,834,309	9,094,601	4,434,127	8,457,198

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 Fund: 202 MAJOR STREET FUND
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ESTIMATED REVENUES							
Dept 000 - REVENUE							
202-000-502.000	GRANT-FEDERAL	407,682	284,853	121	121		
202-000-502.000-SRTS2024GR	GRANT-FEDERAL	85,621	225,283				
202-000-540.000	STATE SOURCES	21,375	23,392	22,500			
202-000-540.000-MDOT-TRAIL	STATE SOURCES	24,037	31,433	4,300,000	27,937		20,000
202-000-541.000	TRUNKLINE MAINTENANCE	34,312	47,876	42,948	58,102		42,948
202-000-542.000	GAS & WEIGHT TAX	1,476,960	1,545,998	1,555,043	1,130,266		1,737,823
202-000-581.000	CONTRIBUTION FROM TOWNSHIP	102,831					
202-000-665.000	INTEREST INCOME	160,903	235,202	190,000	131,767		100,000
202-000-675.000	MISCELLANEOUS	500	3,486	4,728	4,728		5,000
202-000-678.000	SPECIAL ASSESSMENT	124,056	185,160	110,369	113,129		100,000
Totals for dept 000 - REVENUE		2,438,277	2,582,683	6,225,709	1,466,050		2,005,771
TOTAL ESTIMATED REVENUES		2,438,277	2,582,683	6,225,709	1,466,050		2,005,771
APPROPRIATIONS							
Dept 451 - CONSTRUCTION							
202-451-728.000	OPERATING SUPPLIES	71	2,924	300	75	300	
202-451-818.000	CONTRACTUAL SERVICES	3,576	7,748	1,110,000	16,017		710,000
	FOOTNOTE AMOUNTS:					310,000	
	WOODLAWN AVENUE REHAB						
	FOOTNOTE AMOUNTS:					100,000	
	SMALL URBAN PLANNING - COMSTOCK (PARK TO GOULD)...ENGINEERING						
	FOOTNOTE AMOUNTS:					354,015	
	STREET PATCHING PROGRAM						
	GL # FOOTNOTE TOTAL:					764,015	
202-451-818.000-MDOT-TRAIL	CONTRACTUAL SERVICES	24,037	31,433	4,300,000	27,937		20,000
	CIS-JAMES MINER TRAIL PROJECT CONSTRUCTION						
202-451-818.000-NORTHSTR23	CONTRACTUAL SERVICES	1,172,302	1,944				
202-451-818.000-STEWRT2024	CONTRACTUAL SERVICES	151,188	1,270,749	4,320	4,320		
202-451-818.000-WOODLAWNAV	CONTRACTUAL SERVICES			2,500	2,500		
Totals for dept 451 - CONSTRUCTION		1,351,174	1,314,798	5,417,120	50,849	300	730,000
Dept 463 - STREET MAINTENANCE							
202-463-702.200	WAGES	42,204	44,341	51,468	36,785		58,147
	9 DPW STREET EMPLOYEES AT 13%						
202-463-702.300	OVERTIME	2,328	1,823	3,088	3,979		2,500
202-463-715.000	SOCIAL SECURITY (FICA)	3,401	3,404	4,174	2,962		4,640
202-463-716.100	HEALTH INSURANCE	11,567	11,536	14,185	6,350		16,200
202-463-716.200	DENTAL INSURANCE	570	762	812	481		1,104
202-463-716.300	OPTICAL INSURANCE	53	84	125	38		111
202-463-716.400	LIFE INSURANCE	184	186	232	107		232
202-463-716.500	DISABILITY INSURANCE	386	335	491	263		542
202-463-717.000	UNEMPLOYMENT INSURANCE		5	12			10
202-463-718.200	DEFINED CONTRIBUTION	2,015	1,700	2,348	1,567		4,619
202-463-719.000	WORKERS' COMPENSATION	3,095	2,879	3,069	2,124		3,326
202-463-728.000	OPERATING SUPPLIES	13,144	10,606	10,000	8,476	40,000	

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GL NUMBER	DESCRIPTION	2023-24 ACTIVITY	2024-25 ACTIVITY	2025-26 AMENDED BUDGET	2025-26 ACTIVITY THRU 06/30/26	2026-27 REQUESTED BUDGET	2026-27 RECOMMENDED BUDGET
APPROPRIATIONS							
Dept 463 - STREET MAINTENANCE							
202-463-818.000	CONTRACTUAL SERVICES	151,419	205,402	247,272	182,402	875,000	170,000
	PAVEMENT MARKING PROGRAM (TAKING OVER INTERSECTION MARKING FROM DPW)						
	FOOTNOTE AMOUNTS:					20,000	
	SWEEPING						
	FOOTNOTE AMOUNTS:					20,000	
	CATCH BASIN REPAIR						
	FOOTNOTE AMOUNTS:					4,000	
	LANDFILL SWEEPINGS						
	FOOTNOTE AMOUNTS:					3,000	
	CRACK FILL						
	FOOTNOTE AMOUNTS:					3,000	
	DURA PATCH						
	FOOTNOTE AMOUNTS:					50,000	
	STREET PATCH PROGRAM						
	FOOTNOTE AMOUNTS:					70,000	
	SIDEWALK PROGRAM						
	GL # FOOTNOTE TOTAL:					170,000	
202-463-818.000-SRTS2024GR	CONTRACTUAL SERVICES	129,541	316,591				
202-463-940.000	EQUIPMENT RENTAL	54,513	53,261	48,000	56,060		58,587
Totals for dept 463 - STREET MAINTENANCE		414,420	652,915	385,276	301,594	915,000	320,018
Dept 473 - BRIDGE MAINTENANCE							
202-473-702.300	OVERTIME			109	109		
202-473-715.000	SOCIAL SECURITY (FICA)			8	8		
202-473-718.200	DEFINED CONTRIBUTION			5	5		
202-473-719.000	WORKERS' COMPENSATION			5	5		
202-473-818.000	CONTRACTUAL SERVICES	165,439					
202-473-940.000	EQUIPMENT RENTAL			200	157		200
Totals for dept 473 - BRIDGE MAINTENANCE		165,439		327	284		200
Dept 474 - TRAFFIC SERVICES-MAINTENANCE							
202-474-702.200	WAGES	43	525	2,292	3,226		
202-474-702.300	OVERTIME	288	905	716	716		
202-474-715.000	SOCIAL SECURITY (FICA)	25	106	223	294		
202-474-718.200	DEFINED CONTRIBUTION	11	66	160	237		
202-474-719.000	WORKERS' COMPENSATION	5	51	145	203		
202-474-728.000	OPERATING SUPPLIES	748	1,172	1,393	2,305		
202-474-818.000	CONTRACTUAL SERVICES	14,118	28,230	17,775	11,301		30,000
	RAILROAD SIGNAL MAINTENANCE						
202-474-920.000	UTILITIES	149	155	163	120		
202-474-940.000	EQUIPMENT RENTAL	1,178	3,368	1,500	3,659		3,705
Totals for dept 474 - TRAFFIC SERVICES-MAINTENANCE		16,565	34,578	24,367	22,061		33,705
Dept 478 - SNOW & ICE CONTROL							
202-478-702.200	WAGES	29,539	27,077	35,632	19,973		40,256
	9 DPW STREET EMPLOYEES AT 9%						

BUDGET REPORT FOR CITY OF OWOSSO
 Fund: 202 MAJOR STREET FUND
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GL NUMBER	DESCRIPTION	2023-24 ACTIVITY	2024-25 ACTIVITY	2025-26 AMENDED BUDGET	2025-26 ACTIVITY THRU 06/30/26	2026-27 REQUESTED BUDGET	2026-27 RECOMMENDED BUDGET
APPROPRIATIONS							
Dept 478 - SNOW & ICE CONTROL							
202-478-702.300	OVERTIME	2,913	11,597	12,000	11,951		13,000
202-478-715.000	SOCIAL SECURITY (FICA)	2,454	2,896	3,568	2,393		4,074
202-478-716.100	HEALTH INSURANCE	8,008	7,987	9,821	4,396		11,216
202-478-716.200	DENTAL INSURANCE	395	528	562	333		764
202-478-716.300	OPTICAL INSURANCE	37	57	86	26		77
202-478-716.400	LIFE INSURANCE	127	129	161	74		161
202-478-716.500	DISABILITY INSURANCE	267	232	340	182		375
202-478-717.000	UNEMPLOYMENT INSURANCE		5	8			10
202-478-718.200	DEFINED CONTRIBUTION	1,476	1,490	1,626	1,775		3,198
202-478-719.000	WORKERS' COMPENSATION	2,155	2,031	2,125	1,510		2,303
202-478-728.000	OPERATING SUPPLIES	26,308	60,589	55,000	49,811		60,000
202-478-818.000	CONTRACTUAL SERVICES		2,068				2,500
202-478-940.000	EQUIPMENT RENTAL	32,803	47,506	64,884	71,923		52,256
Totals for dept 478 - SNOW & ICE CONTROL		106,482	164,192	185,813	164,347		190,190
Dept 480 - TREE TRIMMING							
202-480-702.200	WAGES	13,129	14,259	15,836	9,741		17,891
9 DPW STREET EMPLOYEES AT 4%							
202-480-702.300	OVERTIME	4,091	1,209	4,600	190		2,500
202-480-715.000	SOCIAL SECURITY (FICA)	1,301	1,151	1,564	745		1,560
202-480-716.100	HEALTH INSURANCE	3,561	3,549	4,365	1,954		4,985
202-480-716.200	DENTAL INSURANCE	175	235	250	148		340
202-480-716.300	OPTICAL INSURANCE	16	25	38	11		34
202-480-716.400	LIFE INSURANCE	61	57	72	33		72
202-480-716.500	DISABILITY INSURANCE	122	103	151	81		167
202-480-717.000	UNEMPLOYMENT INSURANCE		5	4			5
202-480-718.200	DEFINED CONTRIBUTION	728	635	723	607		1,421
202-480-719.000	WORKERS' COMPENSATION	949	943	944	561		1,023
202-480-728.000	OPERATING SUPPLIES	153	209	250	380		500
202-480-818.000	CONTRACTUAL SERVICES	15,950	19,975	30,000			30,000
202-480-940.000	EQUIPMENT RENTAL	30,612	27,140	33,561	15,032		29,854
Totals for dept 480 - TREE TRIMMING		70,848	69,495	92,358	29,483		90,352
Dept 482 - ADMINISTRATION & ENGINEERING							
202-482-702.100	SALARIES	25,742	27,143				
202-482-702.200	WAGES	18,126	16,635				
202-482-715.000	SOCIAL SECURITY (FICA)	3,240	3,226				
202-482-716.100	HEALTH INSURANCE	6,106	6,463				
202-482-716.200	DENTAL INSURANCE	400	484				
202-482-716.300	OPTICAL INSURANCE	50	82				
202-482-716.400	LIFE INSURANCE	223	218				
202-482-716.500	DISABILITY INSURANCE	453	433				
202-482-717.000	UNEMPLOYMENT INSURANCE	4	15		27		
202-482-718.200	DEFINED CONTRIBUTION	3,341	3,460		265		
202-482-719.000	WORKERS' COMPENSATION	299	278				
202-482-728.400	OFFICE SUPPLIES	606	701		178		

BUDGET REPORT FOR CITY OF OWOSSO
 Fund: 202 MAJOR STREET FUND
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GL NUMBER	DESCRIPTION	2023-24 ACTIVITY	2024-25 ACTIVITY	2025-26 AMENDED BUDGET	2025-26 ACTIVITY THRU 06/30/26	2026-27 REQUESTED BUDGET	2026-27 RECOMMENDED BUDGET
APPROPRIATIONS							
Dept 482 - ADMINISTRATION & ENGINEERING							
202-482-801.000	PROFESSIONAL SERVICES: ADMINISTRATION	1,010	1,451				
202-482-818.000	CONTRACTUAL SERVICES	171	226				
202-482-818.500	AUDIT	1,611	1,162				
202-482-956.000	EDUCATION & TRAINING	125	45				
202-482-978.000	EQUIPMENT	1,527					
202-482-995.101	TRANSFER TO GENERAL FUND	151,876	153,326	155,504	84,892		173,782
	10% OF ESTIMATED ACT 51 REVENUE						
Totals for dept 482 - ADMINISTRATION & ENGINEERING		214,910	215,348	155,504	85,362		173,782
Dept 485 - LOCAL STREET TRANSFER							
202-485-995.203	TRANSFER TO LOCAL STREET	350,000	350,000	450,000	337,500		400,000
Totals for dept 485 - LOCAL STREET TRANSFER		350,000	350,000	450,000	337,500		400,000
Dept 486 - TRUNKLINE SURFACE MAINTENANCE							
202-486-702.200	WAGES	84	54				
202-486-702.200-21TRNKLINE	WAGES	111	399	1,000	1,070		
202-486-702.200-52TRNKLINE	WAGES	48	108	50	330		
202-486-702.200-71TRNKLINE	WAGES	137	65		586		
202-486-702.300-21TRNKLINE	OVERTIME		1,413	50	20		
202-486-702.300-52TRNKLINE	OVERTIME		256	50	20		
202-486-702.300-71TRNKLINE	OVERTIME			50	20		
202-486-715.000	SOCIAL SECURITY (FICA)	6	4				
202-486-715.000-21TRNKLINE	SOCIAL SECURITY (FICA)		130	100	80		
202-486-715.000-52TRNKLINE	SOCIAL SECURITY (FICA)		24	10	26		
202-486-715.000-71TRNKLINE	SOCIAL SECURITY (FICA)		4	5	46		
202-486-718.200	DEFINED CONTRIBUTION	5	3				
202-486-718.200-21TRNKLINE	DEFINED CONTRIBUTION		55	50	45		
202-486-718.200-52TRNKLINE	DEFINED CONTRIBUTION			10	15		
202-486-718.200-71TRNKLINE	DEFINED CONTRIBUTION				39		
202-486-719.000	WORKERS' COMPENSATION	6	4				
202-486-719.000-21TRNKLINE	WORKERS' COMPENSATION		71	50	57		
202-486-719.000-52TRNKLINE	WORKERS' COMPENSATION		13	5	19		
202-486-719.000-71TRNKLINE	WORKERS' COMPENSATION		4		38		
202-486-728.000	OPERATING SUPPLIES					7,000	7,000
	FOOTNOTE AMOUNTS:					3,000	
	COLD PATCHING						
	FOOTNOTE AMOUNTS:					4,000	
	BASINS REPAIR PARTS						
	GL # FOOTNOTE TOTAL:					7,000	
202-486-728.000-21TRNKLINE	OPERATING SUPPLIES	1,082	403	2,000	1,760		
202-486-728.000-52TRNKLINE	OPERATING SUPPLIES	52		50	159		
202-486-728.000-71TRNKLINE	OPERATING SUPPLIES	360			209		
202-486-818.000-21TRNKLINE	CONTRACTUAL SERVICES	211					
202-486-940.000-21TRNKLINE	EQUIPMENT RENTAL	2,648	2,653	1,200	1,906		2,918
202-486-940.000-52TRNKLINE	EQUIPMENT RENTAL	565	1,008		709		1,109
202-486-940.000-71TRNKLINE	EQUIPMENT RENTAL	944	477		1,222		524

Calculations as of 06/30/2026

GL NUMBER	DESCRIPTION	2023-24 ACTIVITY	2024-25 ACTIVITY	2025-26 AMENDED BUDGET	2025-26 ACTIVITY THRU 06/30/26	2026-27 REQUESTED BUDGET	2026-27 RECOMMENDED BUDGET
APPROPRIATIONS							
Dept 486 - TRUNKLINE SURFACE MAINTENANCE							
Totals for dept 486 - TRUNKLINE SURFACE MAINTENANCE		6,259	7,148	4,680	8,376	7,000	11,551
Dept 488 - TRUNKLINE SWEEPING & FLUSHING							
202-488-818.000	CONTRACTUAL SERVICES					2,000	2,000
		FOOTNOTE AMOUNTS:				2,000	
		LANDFILL / CATCH BASIN CLEAN OUT					
Totals for dept 488 - TRUNKLINE SWEEPING & FLUSHING						2,000	2,000
Dept 490 - TRUNKLINE TREE TRIM & REMOVAL							
202-490-702.200-21TRNKLINE	WAGES			50	37		
202-490-702.200-71TRNKLINE	WAGES			25	19		
202-490-702.300	OVERTIME	94					
202-490-715.000	SOCIAL SECURITY (FICA)	7					
202-490-715.000-21TRNKLINE	SOCIAL SECURITY (FICA)			5	3		
202-490-715.000-71TRNKLINE	SOCIAL SECURITY (FICA)			5	1		
202-490-718.200	DEFINED CONTRIBUTION	6					
202-490-718.200-21TRNKLINE	DEFINED CONTRIBUTION			5	2		
202-490-718.200-71TRNKLINE	DEFINED CONTRIBUTION			5	1		
202-490-719.000	WORKERS' COMPENSATION	4					
202-490-719.000-21TRNKLINE	WORKERS' COMPENSATION			5	2		
202-490-719.000-71TRNKLINE	WORKERS' COMPENSATION			5	1		
202-490-940.000-21TRNKLINE	EQUIPMENT RENTAL		106	200	162		117
202-490-940.000-52TRNKLINE	EQUIPMENT RENTAL	118					
202-490-940.000-71TRNKLINE	EQUIPMENT RENTAL	191					
Totals for dept 490 - TRUNKLINE TREE TRIM & REMOVAL		420	106	305	228		117
Dept 491 - TRUNKLINE STORM DRAIN, CURBS							
202-491-702.200-21TRNKLINE	WAGES		40				
202-491-702.200-52TRNKLINE	WAGES		24				
202-491-702.200-71TRNKLINE	WAGES			500	490		
202-491-702.300-21TRNKLINE	OVERTIME		32		71		
202-491-702.300-52TRNKLINE	OVERTIME		72				
202-491-715.000-21TRNKLINE	SOCIAL SECURITY (FICA)		6		5		
202-491-715.000-52TRNKLINE	SOCIAL SECURITY (FICA)		7				
202-491-715.000-71TRNKLINE	SOCIAL SECURITY (FICA)			40	37		
202-491-718.200-21TRNKLINE	DEFINED CONTRIBUTION		4		6		
202-491-718.200-52TRNKLINE	DEFINED CONTRIBUTION		5				
202-491-718.200-71TRNKLINE	DEFINED CONTRIBUTION			50	25		
202-491-719.000-21TRNKLINE	WORKERS COMPENSATION		2		3		
202-491-719.000-52TRNKLINE	WORKERS' COMPENSATION		3				
202-491-719.000-71TRNKLINE	WORKERS' COMPENSATION			50	30		
202-491-818.000-71TRNKLINE	CONTRACTUAL SERVICES			50	20		
202-491-940.000-21TRNKLINE	EQUIPMENT RENTAL		40		42		44
202-491-940.000-52TRNKLINE	EQUIPMENT RENTAL		11				12
202-491-940.000-71TRNKLINE	EQUIPMENT RENTAL			2,200	2,176		2,394
Totals for dept 491 - TRUNKLINE STORM DRAIN, CURBS			246	2,890	2,905		2,450

BUDGET REPORT FOR CITY OF OWOSSO
 Fund: 202 MAJOR STREET FUND
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GL NUMBER	DESCRIPTION	2023-24 ACTIVITY	2024-25 ACTIVITY	2025-26 AMENDED BUDGET	2025-26 ACTIVITY THRU 06/30/26	2026-27 REQUESTED BUDGET	2026-27 RECOMMENDED BUDGET
APPROPRIATIONS							
Dept 492 - TRUNKLINE ROADSIDE CLEANUP							
202-492-702.200-21TRNKLINE	WAGES		49	20	13		
202-492-702.200-52TRNKLINE	WAGES			50	48		
202-492-702.200-71TRNKLINE	WAGES			30	25		
202-492-702.300	OVERTIME	64					
202-492-702.300-21TRNKLINE	OVERTIME			20	19		
202-492-702.300-52TRNKLINE	OVERTIME			20	19		
202-492-702.300-71TRNKLINE	OVERTIME			50	42		
202-492-715.000	SOCIAL SECURITY (FICA)	5					
202-492-715.000-21TRNKLINE	SOCIAL SECURITY (FICA)		4	5	2		
202-492-715.000-52TRNKLINE	SOCIAL SECURITY (FICA)			10	5		
202-492-715.000-71TRNKLINE	SOCIAL SECURITY (FICA)			10	5		
202-492-718.200	DEFINED CONTRIBUTION	4					
202-492-718.200-21TRNKLINE	DEFINED CONTRIBUTION		3	5	2		
202-492-718.200-52TRNKLINE	DEFINED CONTRIBUTION			10	5		
202-492-718.200-71TRNKLINE	DEFINED CONTRIBUTION			10	4		
202-492-719.000-21TRNKLINE	WORKERS' COMPENSATION		2	5	2		
202-492-719.000-52TRNKLINE	WORKERS' COMPENSATION			10	4		
202-492-719.000-71TRNKLINE	WORKERS' COMPENSATION			5	3		
202-492-940.000-21TRNKLINE	EQUIPMENT RENTAL		13				15
202-492-940.000-71TRNKLINE	EQUIPMENT RENTAL	140					
Totals for dept 492 - TRUNKLINE ROADSIDE CLEANUP		213	71	260	198		15
Dept 494 - TRUNKLINE TRAFFIC SIGNS							
202-494-702.200	WAGES	42					
202-494-702.200-21TRNKLINE	WAGES		87				
202-494-702.200-52TRNKLINE	WAGES		23	50	20		
202-494-702.200-71TRNKLINE	WAGES			50	20		
202-494-702.300-21TRNKLINE	OVERTIME			250	214		
202-494-702.300-52TRNKLINE	OVERTIME			25	18		
202-494-715.000	SOCIAL SECURITY (FICA)	3					
202-494-715.000-21TRNKLINE	SOCIAL SECURITY (FICA)		7	20	15		
202-494-715.000-52TRNKLINE	SOCIAL SECURITY (FICA)		2	10	3		
202-494-715.000-71TRNKLINE	SOCIAL SECURITY (FICA)			10	2		
202-494-718.200	DEFINED CONTRIBUTION	2					
202-494-718.200-21TRNKLINE	DEFINED CONTRIBUTION		5	10	5		
202-494-718.200-52TRNKLINE	DEFINED CONTRIBUTION		1	10	3		
202-494-718.200-71TRNKLINE	DEFINED CONTRIBUTION			10	2		
202-494-719.000-21TRNKLINE	WORKERS COMPENSATION		6	10	7		
202-494-719.000-52TRNKLINE	WORKERS' COMPENSATION		2	10	2		
202-494-719.000-71TRNKLINE	WORKERS' COMPENSATION			10	1		
202-494-728.000	OPERATING SUPPLIES	52		100	52	500	
202-494-728.000-21TRNKLINE	OPERATING SUPPLIES		52	50	26		
202-494-728.000-52TRNKLINE	OPERATING SUPPLIES	13	68				
202-494-728.000-71TRNKLINE	OPERATING SUPPLIES	185					
202-494-940.000-52TRNKLINE	EQUIPMENT RENTAL	106	113				125
202-494-940.000-71TRNKLINE	EQUIPMENT RENTAL	50					

BUDGET REPORT FOR CITY OF OWOSSO
 Fund: 202 MAJOR STREET FUND
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GL NUMBER	DESCRIPTION	2023-24 ACTIVITY	2024-25 ACTIVITY	2025-26 AMENDED BUDGET	2025-26 ACTIVITY THRU 06/30/26	2026-27 REQUESTED BUDGET	2026-27 RECOMMENDED BUDGET
APPROPRIATIONS							
Dept 494 - TRUNKLINE TRAFFIC SIGNS							
Totals for dept 494 - TRUNKLINE TRAFFIC SIGNS		453	418	625	390	500	125
Dept 497 - TRUNKLINE SNOW & ICE CONTROL							
202-497-702.200	WAGES	450	365				
202-497-702.200-21TRNKLINE	WAGES	286		750	739		
202-497-702.200-52TRNKLINE	WAGES	153	11	750	670		
202-497-702.200-71TRNKLINE	WAGES	91		750	537		
202-497-702.300	OVERTIME	1,420	3,746				
202-497-702.300-21TRNKLINE	OVERTIME	16	313	1,250	1,140		
202-497-702.300-52TRNKLINE	OVERTIME	64	316	1,250	1,396		
202-497-702.300-71TRNKLINE	OVERTIME		155	1,000	872		
202-497-715.000	SOCIAL SECURITY (FICA)	166	371				
202-497-715.000-21TRNKLINE	SOCIAL SECURITY (FICA)			200	141		
202-497-715.000-52TRNKLINE	SOCIAL SECURITY (FICA)			200	156		
202-497-715.000-71TRNKLINE	SOCIAL SECURITY (FICA)			100	105		
202-497-718.200	DEFINED CONTRIBUTION	73	211				
202-497-718.200-21TRNKLINE	DEFINED CONTRIBUTION			100	116		
202-497-718.200-52TRNKLINE	DEFINED CONTRIBUTION			125	122		
202-497-718.200-71TRNKLINE	DEFINED CONTRIBUTION			100	64		
202-497-719.000	WORKERS' COMPENSATION	54	163				
202-497-719.000-21TRNKLINE	WORKERS' COMPENSATION			100	87		
202-497-719.000-52TRNKLINE	WORKERS' COMPENSATION			100	90		
202-497-719.000-71TRNKLINE	WORKERS' COMPENSATION			100	64		
202-497-728.000	OPERATING SUPPLIES					15,500	15,500
	ROAD SALT						
202-497-728.000-21TRNKLINE	OPERATING SUPPLIES	2,591	5,777	5,000	4,359		
202-497-728.000-52TRNKLINE	OPERATING SUPPLIES	3,320	9,823	7,200	7,837		
202-497-728.000-71TRNKLINE	OPERATING SUPPLIES	2,145	3,268	3,000	5,141		
202-497-940.000	EQUIPMENT RENTAL					6,800	
202-497-940.000-21TRNKLINE	EQUIPMENT RENTAL	2,323	3,369	2,500	5,058		3,706
202-497-940.000-52TRNKLINE	EQUIPMENT RENTAL	2,355	4,034	3,500	5,968		4,437
202-497-940.000-71TRNKLINE	EQUIPMENT RENTAL	1,761	3,280	3,000	4,081		3,608
Totals for dept 497 - TRUNKLINE SNOW & ICE CONTROL		17,268	35,202	31,075	38,743	22,300	27,251
TOTAL APPROPRIATIONS		2,714,451	2,844,517	6,750,600	1,042,320	947,100	1,981,756
NET OF REVENUES/APPROPRIATIONS - FUND 202		(276,174)	(261,834)	(524,891)	423,730	(947,100)	24,015
BEGINNING FUND BALANCE		2,900,510	2,624,338	2,362,507	2,362,507	2,786,237	2,786,237
ENDING FUND BALANCE		2,624,336	2,362,504	1,837,616	2,786,237	1,839,137	2,810,252

BUDGET REPORT FOR CITY OF OWOSSO
 Fund: 203 LOCAL STREET FUND
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GL NUMBER	DESCRIPTION	2023-24 ACTIVITY	2024-25 ACTIVITY	2025-26 AMENDED BUDGET	2025-26 ACTIVITY THRU 06/30/26	2026-27 REQUESTED BUDGET	2026-27 RECOMMENDED BUDGET
ESTIMATED REVENUES							
Dept 000 - REVENUE							
203-000-502.000-SR2024GR	GRANT-FEDERAL	85,621	225,283				
203-000-540.000	STATE SOURCES	41,493	45,409	43,500			
203-000-542.000	GAS & WEIGHT TAX	543,864	569,541	572,875	416,403		639,984
203-000-665.000	INTEREST INCOME	41,385	44,060	42,825	32,908		25,000
203-000-675.000	MISCELLANEOUS			525	525		
203-000-678.000	SPECIAL ASSESSMENT	104,404	77,195	79,006	78,736		75,000
203-000-699.202	MAJOR STREET TRANSFER	350,000	350,000	450,000	337,500		400,000
Totals for dept 000 - REVENUE		1,166,767	1,311,488	1,188,731	866,072		1,139,984
TOTAL ESTIMATED REVENUES		1,166,767	1,311,488	1,188,731	866,072		1,139,984
APPROPRIATIONS							
Dept 451 - CONSTRUCTION							
203-451-728.000	OPERATING SUPPLIES	90	216	300	67	500	500
203-451-818.000	CONTRACTUAL SERVICES	5,500		1,035,000	4,967		1,000,000
GILBERT STREET RECONSTRUCTION (CONSTRUCTION AND ENGINEERING)							
203-451-818.000-CENTERST21	CONTRACTUAL SERVICES	482,306					
203-451-818.000-HOWELLST25	CONTRACTUAL SERVICES		134,419				
203-451-818.000-LEESTR2022	CONTRACTUAL SERVICES	159,264					
203-451-818.000-LYNNST2025	CONTRACTUAL SERVICES		62,465				
Totals for dept 451 - CONSTRUCTION		647,160	197,100	1,035,300	5,034	500	1,000,500
Dept 463 - STREET MAINTENANCE							
203-463-702.200	WAGES	45,965	44,888	55,427	27,437		62,622
9 DPW STREET POSITIONS AT 14%							
203-463-702.300	OVERTIME	2,906	581	2,772	1,201		2,500
203-463-715.000	SOCIAL SECURITY (FICA)	3,695	3,371	7,785	2,096		4,982
203-463-716.100	HEALTH INSURANCE	12,456	12,423	15,276	6,838		17,449
203-463-716.200	DENTAL INSURANCE	614	821	874	518		1,190
203-463-716.300	OPTICAL INSURANCE	57	87	134	41		121
203-463-716.400	LIFE INSURANCE	198	201	250	116		252
203-463-716.500	DISABILITY INSURANCE	415	361	528	283		584
203-463-717.000	UNEMPLOYMENT INSURANCE		5	13			5
203-463-718.200	DEFINED CONTRIBUTION	2,186	1,761	2,529	1,234		5,861
203-463-719.000	WORKERS' COMPENSATION	3,366	2,898	3,305	1,519		3,725
203-463-728.000	OPERATING SUPPLIES	16,481	9,683	13,000	11,883	55,000	55,000
203-463-818.000	CONTRACTUAL SERVICES	248,388	241,384	387,272	266,624	800,000	602,500
FOOTNOTE AMOUNTS:						150,000	
STREET PATCH PROGRAM							
FOOTNOTE AMOUNTS:						70,000	
SIDEWALK PROGRAM							
FOOTNOTE AMOUNTS:						125,000	
STORM SEWER LINING							
FOOTNOTE AMOUNTS:						62,500	
STORM SEWER TELEVISIONING							
FOOTNOTE AMOUNTS:						50,000	

BUDGET REPORT FOR CITY OF OWOSSO
 Fund: 203 LOCAL STREET FUND
 Calculations as of 06/30/2026

GL NUMBER	DESCRIPTION	2023-24 ACTIVITY	2024-25 ACTIVITY	2025-26 AMENDED BUDGET	2025-26 ACTIVITY THRU 06/30/26	2026-27 REQUESTED BUDGET	2026-27 RECOMMENDED BUDGET
APPROPRIATIONS							
Dept 463 - STREET MAINTENANCE							
	PAVEMENT MARKINGS (INTERSECTION MARKINGS BEING TAKEN OVER FROM DPW)					145,000	
	FOOTNOTE AMOUNTS:						
	CHIP SEAL PROJECT						
	GL # FOOTNOTE TOTAL:					602,500	
203-463-818.000-SRTS2024GR	CONTRACTUAL SERVICES	138,091	316,591				
203-463-940.000	EQUIPMENT RENTAL	64,060	62,125	62,923	38,273		68,338
	Totals for dept 463 - STREET MAINTENANCE	538,878	697,180	552,088	358,063	855,000	825,129
Dept 474 - TRAFFIC SERVICES-MAINTENANCE							
203-474-702.200	WAGES		216	5,350	2,959		
203-474-702.300	OVERTIME		262	250	129		
203-474-703.000	OTHER COMPENSATION		75				
203-474-715.000	SOCIAL SECURITY (FICA)		39	429	232		
203-474-718.200	DEFINED CONTRIBUTION		16	504	202		
203-474-719.000	WORKERS' COMPENSATION		25	280	156		
203-474-728.000	OPERATING SUPPLIES	476	1,858	1,500	1,398	1,500	1,500
203-474-940.000	EQUIPMENT RENTAL	286	516	3,500	3,077	5,000	3,205
	Totals for dept 474 - TRAFFIC SERVICES-MAINTENANCE	762	3,007	11,813	8,153	6,500	4,705
Dept 478 - SNOW & ICE CONTROL							
203-478-702.200	WAGES	13,129	12,033	15,836	14,253		17,892
	9 DPW STREET EMPLOYEES AT 4%						
203-478-702.300	OVERTIME	2,446	1,059	3,326	2,756		3,000
203-478-715.000	SOCIAL SECURITY (FICA)	1,179	977	1,466	1,281		1,481
203-478-716.100	HEALTH INSURANCE	3,559	3,549	4,365	1,954		4,985
203-478-716.200	DENTAL INSURANCE	175	235	250	148		340
203-478-716.300	OPTICAL INSURANCE	16	25	38	11		35
203-478-716.400	LIFE INSURANCE	57	57	71	33		72
203-478-716.500	DISABILITY INSURANCE	119	103	151	81		167
203-478-717.000	UNEMPLOYMENT INSURANCE		5	4			2
203-478-718.200	DEFINED CONTRIBUTION	704	515	1,725	1,013		1,880
203-478-719.000	WORKERS' COMPENSATION	952	797	944	828		1,195
203-478-728.000	OPERATING SUPPLIES	10,682	19,461	15,000	17,445	15,000	15,000
203-478-940.000	EQUIPMENT RENTAL	15,151	24,930	35,794	34,339	40,000	36,056
	Totals for dept 478 - SNOW & ICE CONTROL	48,169	63,746	78,970	74,142	55,000	82,105
Dept 480 - TREE TRIMMING							
203-480-702.200	WAGES	19,693	21,132	23,754	19,702		26,838
	9 DPW STREET EMPLOYEES AT 6%						
203-480-702.300	OVERTIME	2,108	2,361	2,850	1,160		3,000
203-480-715.000	SOCIAL SECURITY (FICA)	1,649	1,747	2,035	1,567		2,283
203-480-716.100	HEALTH INSURANCE	5,339	5,324	6,547	2,931		7,478
203-480-716.200	DENTAL INSURANCE	263	352	375	222		510
203-480-716.300	OPTICAL INSURANCE	25	38	57	17		53
203-480-716.400	LIFE INSURANCE	85	86	107	50		108
203-480-716.500	DISABILITY INSURANCE	179	155	226	121		251

BUDGET REPORT FOR CITY OF OWOSSO
 Fund: 203 LOCAL STREET FUND

Calculations as of 06/30/2026

GL NUMBER	DESCRIPTION	2023-24 ACTIVITY	2024-25 ACTIVITY	2025-26 AMENDED BUDGET	2025-26 ACTIVITY THRU 06/30/26	2026-27 REQUESTED BUDGET	2026-27 RECOMMENDED BUDGET
APPROPRIATIONS							
Dept 480 - TREE TRIMMING							
203-480-717.000	UNEMPLOYMENT		5	6			4
203-480-718.200	DEFINED CONTRIBUTION	978	952	1,084	1,341		2,685
203-480-719.000	WORKERS' COMPENSATION	1,432	1,417	1,417	1,154		1,707
203-480-728.000	OPERATING SUPPLIES	153	236	500	380	500	500
203-480-818.000	CONTRACTUAL SERVICES	18,250	19,975	30,000		40,000	40,000
203-480-940.000	EQUIPMENT RENTAL	55,742	66,053	61,645	45,318	75,000	72,658
Totals for dept 480 - TREE TRIMMING		105,896	119,833	130,603	73,963	115,500	158,075
Dept 482 - ADMINISTRATION & ENGINEERING							
203-482-702.100	SALARIES	25,741	27,141				
203-482-702.200	WAGES	18,124	16,634				
203-482-715.000	SOCIAL SECURITY (FICA)	3,240	3,225				
203-482-716.100	HEALTH INSURANCE	6,106	6,463				
203-482-716.200	DENTAL INSURANCE	399	484				
203-482-716.300	OPTICAL INSURANCE	50	82				
203-482-716.400	LIFE INSURANCE	223	218				
203-482-716.500	DISABILITY INSURANCE	453	433				
203-482-717.000	UNEMPLOYMENT INSURANCE	4	15				
203-482-718.200	DEFINED CONTRIBUTION	3,340	3,460				
203-482-719.000	WORKERS' COMPENSATION	298	277				
203-482-728.400	OFFICE SUPPLIES	606	714		178		
203-482-801.000	PROFESSIONAL SERVICES: ADMINISTRATION	1,690	1,451				
203-482-818.000	CONTRACTUAL SERVICES	512	678				
203-482-818.500	AUDIT	1,645	1,162				
203-482-956.000	EDUCATION & TRAINING	125	45				
203-482-978.000	EQUIPMENT	1,527					
203-482-995.101	TRANSFER TO GENERAL FUND	50,205	56,485	57,288	31,275		63,998
10% OF ACT 51 FUNDS							
Totals for dept 482 - ADMINISTRATION & ENGINEERING		114,288	118,967	57,288	31,453		63,998
TOTAL APPROPRIATIONS		1,455,153	1,199,833	1,866,062	550,808	1,032,500	2,134,512
NET OF REVENUES/APPROPRIATIONS - FUND 203		(288,386)	111,655	(677,331)	315,264	(1,032,500)	(994,528)
BEGINNING FUND BALANCE		1,487,217	1,237,527	1,349,178	1,349,178	1,664,442	1,664,442
FUND BALANCE ADJUSTMENTS		38,694					
ENDING FUND BALANCE		1,237,525	1,349,182	671,847	1,664,442	631,942	669,914

Calculations as of 06/30/2026

GL NUMBER	DESCRIPTION	2023-24 ACTIVITY	2024-25 ACTIVITY	2025-26 AMENDED BUDGET	2025-26 ACTIVITY THRU 06/30/26	2026-27 REQUESTED BUDGET	2026-27 RECOMMENDED BUDGET
ESTIMATED REVENUES							
Dept 000 - REVENUE							
208-000-402.000	GENERAL PROPERTY TAX	(36)		163,162	163,078		169,754
208-000-665.000	INTEREST INCOME	1,804	1,602	4,500	3,363		2,000
208-000-674.100	PRIVATE DONATIONS	8,046	13,678	5,236	5,236		
Totals for dept 000 - REVENUE		9,814	15,280	172,898	171,677		171,754
TOTAL ESTIMATED REVENUES		9,814	15,280	172,898	171,677		171,754
APPROPRIATIONS							
Dept 751 - PARKS							
208-751-728.000	OPERATING SUPPLIES	2,030		100	66	100	100
208-751-818.000	CONTRACTUAL SERVICES					5,000	5,000
	FOOTNOTE AMOUNTS:					5,000	
	ENGINEERING FOR GROVE HOLMAN						
208-751-930.000	BUILDING MAINTENANCE	8,109	13,574	20,437	11,111		
208-751-974.000	SYSTEM IMPROVEMENTS	4,029	15,000	166,046		70,000	70,000
	FOOTNOTE AMOUNTS:					60,000	
	PICKELBALL COURT IMPROVEMENTS						
	FOOTNOTE AMOUNTS:					10,000	
	FITNESS COURSE AT HARMON PATRIDGE						
	GL # FOOTNOTE TOTAL:					70,000	
208-751-974.000-JMLAUNCH21	SYSTEM IMPROVEMENTS	302					
Totals for dept 751 - PARKS		14,470	28,574	186,583	11,177	75,100	75,100
TOTAL APPROPRIATIONS		14,470	28,574	186,583	11,177	75,100	75,100
NET OF REVENUES/APPROPRIATIONS - FUND 208		(4,656)	(13,294)	(13,685)	160,500	(75,100)	96,654
	BEGINNING FUND BALANCE	28,775	24,120	10,827	10,827	171,327	171,327
	ENDING FUND BALANCE	24,119	10,826	(2,858)	171,327	96,227	267,981

BUDGET REPORT FOR CITY OF OWOSSO
 Fund: 239 OMS/DDA REVLG LOAN FUND

Calculations as of 06/30/2026

GL NUMBER	DESCRIPTION	2023-24 ACTIVITY	2024-25 ACTIVITY	2025-26 AMENDED BUDGET	2025-26 ACTIVITY THRU 06/30/26	2026-27 REQUESTED BUDGET	2026-27 RECOMMENDED BUDGET
ESTIMATED REVENUES							
Dept 000 - REVENUE							
239-000-644.000	PENALTIES - LATE CHARGES	176	29	50	29		25
239-000-665.000	INTEREST INCOME	21,139	27,057	25,000	25,583		
239-000-670.000	LOAN PRINCIPAL				41,636		
239-000-670.100	LOAN INTEREST	15,059	10,074	9,766	6,537		5,000
239-000-675.000	MISCELLANEOUS			100	150		100
239-000-675.100	RECOVERY OF BAD DEBTS	2,042					
Totals for dept 000 - REVENUE		38,416	37,160	34,916	73,935		5,125
TOTAL ESTIMATED REVENUES		38,416	37,160	34,916	73,935		5,125
APPROPRIATIONS							
Dept 200 - GEN SERVICES							
239-200-818.000	CONTRACTUAL SERVICES	1,840	25,922	2,000	567		600
239-200-818.500	AUDIT	814	581	607	607		693
239-200-958.000	BAD DEBT EXPENSE	41,157					
Totals for dept 200 - GEN SERVICES		43,811	26,503	2,607	1,174		1,293
TOTAL APPROPRIATIONS		43,811	26,503	2,607	1,174		1,293
NET OF REVENUES/APPROPRIATIONS - FUND 239		(5,395)	10,657	32,309	72,761		3,832
BEGINNING FUND BALANCE		1,136,055	1,130,661	1,141,318	1,141,318	1,214,079	1,214,079
ENDING FUND BALANCE		1,130,660	1,141,318	1,173,627	1,214,079	1,214,079	1,217,911

BUDGET REPORT FOR CITY OF OWOSSO
 Fund: 243 BRA / OBRA #12 WOODWARD LOFT

Calculations as of 06/30/2026

GL NUMBER	DESCRIPTION	2023-24 ACTIVITY	2024-25 ACTIVITY	2025-26 AMENDED BUDGET	2025-26 ACTIVITY THRU 06/30/26	2026-27 REQUESTED BUDGET	2026-27 RECOMMENDED BUDGET
ESTIMATED REVENUES							
Dept 000 - REVENUE							
243-000-402.300	OBRA:TAX CAPTURE	128,132	135,362	139,942	141,306		145,342
243-000-402.300-BRA-DIST22	OBRA:TAX CAPTURE	10	16	32	23		30
243-000-402.300-BRA-DIST23	OBRA:TAX CAPTURE			5,165	5,315		8,362
243-000-573.000	LOCAL COMMUNITY STABILIZATION SHAF	6,010	6,072	6,000	5,895		6,000
243-000-665.000	INTEREST INCOME	77	244	100	116		100
Totals for dept 000 - REVENUE		134,229	141,694	151,239	152,655		159,834
TOTAL ESTIMATED REVENUES		134,229	141,694	151,239	152,655		159,834
APPROPRIATIONS							
Dept 721 - PROFESSIONAL SERVICES							
243-721-801.000-BRA-DIST22	PROFESSIONAL SERVICES: ADMINISTRATION		8		2		3
243-721-801.000-BRA-DIST23	PROFESSIONAL SERVICES: ADMINISTRATION	57	7				
243-721-995.101	TRANSFER TO GENERAL FUND	1,000	1,000	1,000	1,000		1,000
243-721-995.101-BRA-DIST22	TRANSFER TO GENERAL FUND	1	2	2	1		2
243-721-995.101-BRA-DIST23	TRANSFER TO GENERAL FUND			258	266		418
Totals for dept 721 - PROFESSIONAL SERVICES		1,058	1,017	1,260	1,269		1,423
Dept 901 - CAPITAL OUTLAY							
243-901-965.100-BRA-DIST23	CAPITAL CONTRIBUTIONS	49,612	80,944				
Totals for dept 901 - CAPITAL OUTLAY		49,612	80,944				
Dept 964 - TAX REIMBURSEMENTS							
243-964-969.000	DEVELOPER REIMBURSEMENT	133,142	140,434	144,942			150,342
243-964-969.000-BRA-DIST22	DEVELOPER REIMBURSEMENT						25
243-964-969.000-BRA-DIST23	DEVELOPER REIMBURSEMENT			4,907			7,944
Totals for dept 964 - TAX REIMBURSEMENTS		133,142	140,434	149,849			158,311
TOTAL APPROPRIATIONS		183,812	222,395	151,109	1,269		159,734
NET OF REVENUES/APPROPRIATIONS - FUND 243		(49,583)	(80,701)	130	151,386		100
BEGINNING FUND BALANCE		1,851	(47,732)	(128,433)	(128,433)	22,953	22,953
ENDING FUND BALANCE		(47,732)	(128,433)	(128,303)	22,953	22,953	23,053

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BUDGET REPORT FOR CITY OF OWOSSO
 Fund: 246 OBRA #13 WEISNER BUILDING

Calculations as of 06/30/2026

GL NUMBER	DESCRIPTION	2023-24 ACTIVITY	2024-25 ACTIVITY	2025-26 AMENDED BUDGET	2025-26 ACTIVITY THRU 06/30/26	2026-27 REQUESTED BUDGET	2026-27 RECOMMENDED BUDGET
ESTIMATED REVENUES							
Dept 000 - REVENUE							
246-000-402.300	OBRA:TAX CAPTURE						5,549
Totals for dept 000 - REVENUE							5,549
TOTAL ESTIMATED REVENUES							
5,549							
APPROPRIATIONS							
Dept 721 - PROFESSIONAL SERVICES							
246-721-995.248	TRANSFER TO DDA						5,549
Totals for dept 721 - PROFESSIONAL SERVICES							5,549
TOTAL APPROPRIATIONS							
5,549							
NET OF REVENUES/APPROPRIATIONS - FUND 246							
BEGINNING FUND BALANCE							
ENDING FUND BALANCE							

BUDGET REPORT FOR CITY OF OWOSSO
 Fund: 248 DOWNTOWN DEVELOPMENT AUTHORITY

Calculations as of 06/30/2026

GL NUMBER	DESCRIPTION	2023-24 ACTIVITY	2024-25 ACTIVITY	2025-26 AMENDED BUDGET	2025-26 ACTIVITY THRU 06/30/26	2026-27 REQUESTED BUDGET	2026-27 RECOMMENDED BUDGET
ESTIMATED REVENUES							
Dept 000 - REVENUE							
248-000-402.000	GENERAL PROPERTY TAX	33,008	34,673	35,286	35,287	35,286	39,528
248-000-402.100	TIF	218,644	237,912	229,031	232,880	229,031	252,393
248-000-540.000	STATE SOURCES	6,760					
248-000-540.000-MATCHMAIN2	STATE SOURCES	25,000					
248-000-540.000-MATCHMAIN3	STATE SOURCES		20,857				
248-000-540.000-MTCHONMAIN	STATE SOURCES			25,000			
248-000-540.531	LOCAL GRANT			4,140			
248-000-569.000	OTHER STATE GRANTS			4,643	4,960		5,000
248-000-573.000	LOCAL COMMUNITY STABILIZATION SHAF	24,228	26,454	24,443	24,443	24,443	24,500
248-000-665.000	INTEREST INCOME	6,270	8,833	5,000	5,725	5,000	5,000
248-000-670.100	LOAN INTEREST	1,791	1,521	1,260	1,050	1,260	878
248-000-674.400	INCOME-PROMOTION	15,687	13,693	13,000	9,087	13,000	13,000
248-000-674.500	INCOME-ORGANIZATION		3,500	1,000	3,610	3,000	3,000
248-000-674.600	INCOME-DESIGN		735				
248-000-674.700	EV STATION REVENUE	6,279	8,736	12,000	14,584	13,000	13,000
248-000-675.000	MISCELLANEOUS	47					
248-000-699.101	TRANSFERS FROM GENERAL FUND	33,332	34,479	36,286	26,953	36,286	37,266
	60 (DDA)/40 (GENERAL FUND) AGREEMENT REGARDING DDA DIRECTOR POSITION						
Totals for dept 000 - REVENUE		371,046	391,393	391,089	358,579	360,306	393,565
TOTAL ESTIMATED REVENUES		371,046	391,393	391,089	358,579	360,306	393,565
APPROPRIATIONS							
Dept 200 - GEN SERVICES							
248-200-728.000	OPERATING SUPPLIES	1,007	2,818	2,000	505	1,000	1,000
248-200-751.000	GAS & OIL		22	50	33		50
248-200-801.000	PROFESSIONAL SERVICES: ADMINISTRATION		28				
248-200-810.000	INSURANCE & BONDS	2,907	3,021	3,134	3,134	3,134	3,447
248-200-818.000	CONTRACTUAL SERVICES	18,775	21,313	115,000	98,348	60,000	70,000
FOOTNOTE AMOUNTS:						10,000	
TIF PLAN RENEWAL PROCESS - CONSULTING SERVICES							
248-200-818.500	AUDIT	1,221	581	607	607	607	693
248-200-920.000	UTILITIES	3,167	1,245	3,000	2,086	3,000	3,000
248-200-920.100	ELECTRICITY-EV STATION	5,850	5,417	8,000	6,927	9,000	10,000
248-200-920.300	TELEPHONE	530	520	520	387	520	547
248-200-930.000	BUILDING MAINTENANCE - DPW	32,169	14,830	20,000	8,982	15,000	15,000
248-200-940.000	EQUIPMENT RENTAL - DPW	6,028	7,516	10,000	7,139	10,000	8,268
248-200-955.000	MEMBERSHIPS & DUES	495	735	800	250	1,000	1,000
248-200-956.000	EDUCATION & TRAINING	2,963	3,031	3,500	956	5,000	5,000
248-200-969.000	DEVELOPER REIMBURSEMENT	32,059					
248-200-995.101	TRANSFER TO GENERAL FUND	76,232	81,929	84,500	84,008	84,500	88,296
FOOTNOTE AMOUNTS:						14,596	
5% OF TIF/MILLAGE FOR FINANCIAL SERVICES PROVIDED							
FOOTNOTE AMOUNTS:						73,700	
SIDEWALK BOND PAYMENT							
GL # FOOTNOTE TOTAL:						88,296	

Calculations as of 06/30/2026

GL NUMBER	DESCRIPTION	2023-24 ACTIVITY	2024-25 ACTIVITY	2025-26 AMENDED BUDGET	2025-26 ACTIVITY THRU 06/30/26	2026-27 REQUESTED BUDGET	2026-27 RECOMMENDED BUDGET
APPROPRIATIONS							
Dept 200 - GEN SERVICES							
248-200-995.243	TRANSFER TO BROWNFIELDS		33,964	33,465	17,326	33,465	16,030
Totals for dept 200 - GEN SERVICES		183,403	176,970	284,576	230,688	226,226	222,331
Dept 261 - GENERAL ADMIN							
248-261-702.100	SALARIES	64,432	66,823	69,272	56,975		71,350
248-261-702.200	WAGES	32	1,438	10,000	8,199		9,000
248-261-702.300	OVERTIME	513	354	5,000	2,309		1,000
248-261-702.800	ACCRUED SICK LEAVE			1,170	1,170		1,000
248-261-703.000	OTHER COMPENSATION				683		
248-261-715.000	SOCIAL SECURITY (FICA)	4,972	5,197	6,536	5,222		6,300
248-261-716.100	HEALTH INSURANCE	7,530	7,936	7,718	7,337		7,718
248-261-716.200	DENTAL INSURANCE	281	362	369	360		435
248-261-716.300	OPTICAL INSURANCE	31	52	52	48		52
248-261-716.400	LIFE INSURANCE	508	526	467	501		550
248-261-716.500	DISABILITY INSURANCE	711	834	905	795		320
248-261-717.000	UNEMPLOYMENT INSURANCE	10	5	10			5
248-261-718.200	DEFINED CONTRIBUTION	(1,079)	6,080	7,585	5,863		6,422
248-261-719.000	WORKERS' COMPENSATION	439	515	1,200	843		500
Totals for dept 261 - GENERAL ADMIN		78,380	90,122	110,284	90,305		104,652
Dept 704 - ORGANIZATION							
248-704-728.000	SUPPLIES	133	66	150	58	900	900
248-704-818.000	WORK PLAN EXPENDITURE	175	914	1,500	1,014	1,100	1,100
Totals for dept 704 - ORGANIZATION		308	980	1,650	1,072	2,000	2,000
Dept 705 - PROMOTION							
248-705-818.000	WORK PLAN EXPENDITURES	2,109	328	1,000	228	1,000	1,000
248-705-818.750	GLOW	4,190	8,665	10,710	9,246	10,000	10,000
248-705-818.770	MOTORCYCLE DAYS	2,692	1,528	2,100	1,961	2,000	2,000
248-705-818.780	CHOCOLATE WALK	253	513	1,500	953	1,500	1,500
248-705-818.790	NYE BLOCK PARTY	4,439					
Totals for dept 705 - PROMOTION		13,683	11,034	15,310	12,388	14,500	14,500
Dept 706 - DESIGN							
248-706-818.000	WORK PLAN EXPENDITURES	4,894	7,326	12,000	4,887	14,000	14,000
248-706-818.700	CONTRACTUAL SERVICES-FLOWERS	1,955					
Totals for dept 706 - DESIGN		6,849	7,326	12,000	4,887	14,000	14,000
Dept 707 - ECONOMIC VITALITY							
248-707-818.000	WORK PLAN EXPENDITURES	274	976	2,000	1,175	2,000	2,000
248-707-818.000-MATCHMAIN2	CONTRACTUAL SERVICES	25,000					
248-707-818.000-MATCHMAIN3	CONTRACTUAL SERVICES		20,857				
248-707-818.000-MTCHONMAIN	CONTRACTUAL SERVICES			25,000			
248-707-818.000-VIBRANCY22	CONTRACTUAL SERVICES	4,983					
Totals for dept 707 - ECONOMIC VITALITY		30,257	21,833	27,000	1,175	2,000	2,000

BUDGET REPORT FOR CITY OF OWOSSO
 Fund: 248 DOWNTOWN DEVELOPMENT AUTHORITY

Calculations as of 06/30/2026

GL NUMBER	DESCRIPTION	2023-24 ACTIVITY	2024-25 ACTIVITY	2025-26 AMENDED BUDGET	2025-26 ACTIVITY THRU 06/30/26	2026-27 REQUESTED BUDGET	2026-27 RECOMMENDED BUDGET
APPROPRIATIONS							
Dept 905 - DEBT SERVICE							
248-905-991.100	PRINCIPAL	21,643					
248-905-993.000	INTEREST	413					
Totals for dept 905 - DEBT SERVICE		22,056					
TOTAL APPROPRIATIONS		334,936	308,265	450,820	340,515	258,726	359,483
NET OF REVENUES/APPROPRIATIONS - FUND 248		36,110	83,128	(59,731)	18,064	101,580	34,082
BEGINNING FUND BALANCE		151,213	187,326	270,455	270,455	288,519	288,519
ENDING FUND BALANCE		187,323	270,454	210,724	288,519	390,099	322,601

Calculations as of 06/30/2026

GL NUMBER	DESCRIPTION	2023-24 ACTIVITY	2024-25 ACTIVITY	2025-26 AMENDED BUDGET	2025-26 ACTIVITY THRU 06/30/26	2026-27 REQUESTED BUDGET	2026-27 RECOMMENDED BUDGET
ESTIMATED REVENUES							
Dept 000 - REVENUE							
249-000-476.100	MARIJUANA LICENSE FEE	55,000	60,000	55,000	45,000		55,000
249-000-490.000	PERMITS-BUILDING	93,561	112,535	105,000	86,454		105,000
249-000-490.100	PERMITS-ELECTRICAL	27,828	42,482	30,000	24,090		30,000
249-000-490.200	PERMITS-PLUMBING & MECHANICAL	59,912	61,659	55,000	68,609		55,000
249-000-628.000	RENTAL REGISTRATION	60,950	3,850	2,500	1,900		1,200
249-000-665.000	INTEREST INCOME	9,105	11,860	10,000	7,999		7,000
249-000-675.000	MISCELLANEOUS	25	(120)				
Totals for dept 000 - REVENUE		306,381	292,266	257,500	234,052		253,200
TOTAL ESTIMATED REVENUES		306,381	292,266	257,500	234,052		253,200
APPROPRIATIONS							
Dept 200 - GEN SERVICES							
249-200-702.100	SALARIES	60,297	62,522	64,461	54,692		73,542
BUILDING/PLANNING DIRECTOR AT 85%							
249-200-702.200	WAGES	10,406					
249-200-702.800	ACCRUED SICK LEAVE	679	561	1,167	1,167		1,200
249-200-703.000	OTHER COMPENSATION	815	841	2,042	2,042		2,000
249-200-715.000	SOCIAL SECURITY (FICA)	5,539	4,898	5,177	4,437		5,871
249-200-716.100	HEALTH INSURANCE	8,463	6,745	6,560	6,280		6,560
249-200-716.200	DENTAL INSURANCE	239	308	314	306		370
249-200-716.300	OPTICAL INSURANCE	26	45	50	40		45
249-200-716.400	LIFE INSURANCE	475	488	432	461		505
249-200-716.500	DISABILITY INSURANCE	752	776	842	740		814
249-200-717.000	UNEMPLOYMENT INSURANCE	3	5	5			5
249-200-718.200	DEFINED CONTRIBUTION	5,561	5,753	6,090	5,211		6,620
249-200-719.000	WORKERS' COMPENSATION	298	254	243	213		316
249-200-728.000	OPERATING SUPPLIES	1,706	2,139	5,500	1,919	2,500	2,500
249-200-728.400	OFFICE SUPPLIES	702	1,091	1,000	922	1,000	1,000
249-200-801.000	PROFESSIONAL SERVICES: ADMINISTRATION	2,438	1,825	2,500	1,700	2,500	2,500
249-200-810.000	INSURANCE & BONDS		3,021	3,134	3,134		3,447
249-200-818.500	AUDIT		581	607	607		693
249-200-956.000	EDUCATION & TRAINING		370	500	497	2,000	2,000
249-200-995.101	TRANSFER TO GENERAL FUND			9,500	6,902	9,500	9,500
Totals for dept 200 - GEN SERVICES		98,399	92,223	110,124	91,270	17,500	119,488
Dept 371 - BUILDING AND SAFETY							
249-371-702.100	SALARIES	451	64,451	67,600	55,600		69,628
BUILDING INSPECTOR							
249-371-715.000	SOCIAL SECURITY (FICA)	34	4,859	5,171	4,124		5,327
249-371-716.100	HEALTH INSURANCE		12,427	16,141	18,392		17,440
249-371-716.200	DENTAL INSURANCE		884	1,180	1,150		1,388
249-371-716.300	OPTICAL INSURANCE		188	223	175		192
249-371-716.400	LIFE INSURANCE		472	633	490		539
249-371-716.500	DISABILITY INSURANCE		552	919	776		853
249-371-717.000	UNEMPLOYMENT INSURANCE		5	10			5

BUDGET REPORT FOR CITY OF OWOSSO
 Fund: 249 BUILDING INSPECTION FUND

Calculations as of 06/30/2026

GL NUMBER	DESCRIPTION	2023-24 ACTIVITY	2024-25 ACTIVITY	2025-26 AMENDED BUDGET	2025-26 ACTIVITY THRU 06/30/26	2026-27 REQUESTED BUDGET	2026-27 RECOMMENDED BUDGET
APPROPRIATIONS							
Dept 371 - BUILDING AND SAFETY							
249-371-718.200	DEFINED CONTRIBUTION	41	5,801	6,084	5,004		6,267
249-371-719.000	WORKERS' COMPENSATION		404	382	322		299
249-371-751.000	GAS & OIL		31				
249-371-818.000	CONTRACTUAL SERVICES	154,608	43,833	53,550	39,623	53,550	36,550
	ELECTRICAL & MECHANICAL/PLUMBING INSPECTOR CONTRACTS						
Totals for dept 371 - BUILDING AND SAFETY		155,134	133,907	151,893	125,656	53,550	138,488
TOTAL APPROPRIATIONS		253,533	226,130	262,017	216,926	71,050	257,976
NET OF REVENUES/APPROPRIATIONS - FUND 249		52,848	66,136	(4,517)	17,126	(71,050)	(4,776)
BEGINNING FUND BALANCE		185,382	238,233	304,371	304,371	321,497	321,497
ENDING FUND BALANCE		238,230	304,369	299,854	321,497	250,447	316,721

Calculations as of 06/30/2026

GL NUMBER	DESCRIPTION	2023-24 ACTIVITY	2024-25 ACTIVITY	2025-26 AMENDED BUDGET	2025-26 ACTIVITY THRU 06/30/26	2026-27 REQUESTED BUDGET	2026-27 RECOMMENDED BUDGET
ESTIMATED REVENUES							
Dept 000 - REVENUE							
254-000-540.000	STATE SOURCES			454,300			
254-000-540.000-114116MAIN	STATE SOURCES	662,960	49,232				
254-000-540.000-CDBGHRGP24	STATE SOURCES		102				926,300
	23 UNITS					785,000	
	ADMIN					141,300	
	GL # FOOTNOTE TOTAL:					926,300	
254-000-540.000-CDBGHRGP25	STATE SOURCES		21				472,000
	10 UNITS					400,000	
	ADMIN					72,000	
	GL # FOOTNOTE TOTAL:					472,000	
254-000-540.000-MSHDANEP23	STATE SOURCES	74,910	15,000				
254-000-540.000-MSHDANEP24	STATE SOURCES	12,848	57,262				
254-000-540.000-MSHDMIHOPE	STATE SOURCES	106,733	242,935	15,312	15,312		
254-000-665.000	INTEREST INCOME	2,793	2,357	59	76		
254-000-675.000-114116MAIN	MISCELLANEOUS	455,444	157,339				
Totals for dept 000 - REVENUE		1,315,688	524,248	469,671	15,388		1,398,300
TOTAL ESTIMATED REVENUES		1,315,688	524,248	469,671	15,388		1,398,300
APPROPRIATIONS							
Dept 200 - GEN SERVICES							
254-200-728.000-CDBGHRGP24	OPERATING SUPPLIES				35		
254-200-818.000	CONTRACTUAL SERVICES			385,000			
254-200-818.000-114116MAIN	CONTRACTUAL SERVICES	1,117,663	206,571				
254-200-818.000-CDBGHRGP24	CONTRACTUAL SERVICES		102				785,000
	8 UNITS					385,000	
254-200-818.000-CDBGHRGP25	CONTRACTUAL SERVICES		21	82	26		400,000
	10 UNITS					400,000	
254-200-818.000-CDBGHRGP26	CONTRACTUAL SERVICES				45		
254-200-818.000-MSHDANEP23	CONTRACTUAL SERVICES	71,955	15,000				
254-200-818.000-MSHDANEP24	CONTRACTUAL SERVICES	11,159	56,571				
254-200-818.000-MSHDMIHOPE	CONTRACTUAL SERVICES	102,980	241,378	7,666	13,916		
254-200-995.101	TRANSFER TO GENERAL FUND	8,398	3,694	69,300	460		213,300
	MSDHACDBGHRGP24					141,300	
	MSHDACDBGHRGP25					72,000	
	GL # FOOTNOTE TOTAL:					213,300	
Totals for dept 200 - GEN SERVICES		1,312,155	523,337	462,048	26,097		1,398,300

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BUDGET REPORT FOR CITY OF OWOSSO
 Fund: 254 HOUSING & REDEVELOPMENT

Calculations as of 06/30/2026

GL NUMBER	DESCRIPTION	2023-24 ACTIVITY	2024-25 ACTIVITY	2025-26 AMENDED BUDGET	2025-26 ACTIVITY THRU 06/30/26	2026-27 REQUESTED BUDGET	2026-27 RECOMMENDED BUDGET
APPROPRIATIONS							
TOTAL APPROPRIATIONS		1,312,155	523,337	462,048	26,097		1,398,300
NET OF REVENUES/APPROPRIATIONS - FUND 254		3,533	911	7,623	(10,709)		
BEGINNING FUND BALANCE		(769)	2,763	3,675	3,675	(7,034)	(7,034)
ENDING FUND BALANCE		2,764	3,674	11,298	(7,034)	(7,034)	(7,034)

Calculations as of 06/30/2026

GL NUMBER	DESCRIPTION	2023-24 ACTIVITY	2024-25 ACTIVITY	2025-26 AMENDED BUDGET	2025-26 ACTIVITY THRU 06/30/26	2026-27 REQUESTED BUDGET	2026-27 RECOMMENDED BUDGET
ESTIMATED REVENUES							
Dept 000 - REVENUE							
259-000-402.300	OBRA:TAX CAPTURE	48,717	51,182	26,190	26,223		23,633
259-000-699.248	TRANSFER FROM DDA		33,964	17,672	17,326		16,030
Totals for dept 000 - REVENUE		48,717	85,146	43,862	43,549		39,663
TOTAL ESTIMATED REVENUES		48,717	85,146	43,862	43,549		39,663
APPROPRIATIONS							
Dept 721 - PROFESSIONAL SERVICES							
259-721-801.000	PROFESSIONAL SERVICES: ADMINISTRAT	4,292	4,507	2,428	4,732		2,192
259-721-995.101	TRANSFER TO GENERAL FUND	1,500	1,500	1,500	1,500		1,500
Totals for dept 721 - PROFESSIONAL SERVICES		5,792	6,007	3,928	6,232		3,692
Dept 964 - TAX REIMBURSEMENTS							
259-964-969.000	DEVELOPER REIMBURSEMENT	42,710	78,916	39,934			35,971
Totals for dept 964 - TAX REIMBURSEMENTS		42,710	78,916	39,934			35,971
TOTAL APPROPRIATIONS		48,502	84,923	43,862	6,232		39,663
NET OF REVENUES/APPROPRIATIONS - FUND 259		215	223		37,317		
BEGINNING FUND BALANCE		4,293	4,508	4,732	4,732	42,049	42,049
ENDING FUND BALANCE		4,508	4,731	4,732	42,049	42,049	42,049

Calculations as of 06/30/2026

GL NUMBER	DESCRIPTION	2023-24 ACTIVITY	2024-25 ACTIVITY	2025-26 AMENDED BUDGET	2025-26 ACTIVITY THRU 06/30/26	2026-27 REQUESTED BUDGET	2026-27 RECOMMENDED BUDGET
ESTIMATED REVENUES							
Dept 000 - REVENUE							
272-000-402.300	OBRA:TAX CAPTURE	198,943	211,518	247,393	251,271		250,713
Totals for dept 000 - REVENUE		198,943	211,518	247,393	251,271		250,713
TOTAL ESTIMATED REVENUES		198,943	211,518	247,393	251,271		250,713
APPROPRIATIONS							
Dept 721 - PROFESSIONAL SERVICES							
272-721-801.000	PROFESSIONAL SERVICES: ADMINISTRATIVE	10,720	11,369	14,183	12,050		14,217
272-721-995.101	TRANSFER TO GENERAL FUND				10,000		1,000
Totals for dept 721 - PROFESSIONAL SERVICES		10,720	11,369	14,183	22,050		15,217
Dept 905 - DEBT SERVICE							
272-905-991.100	PRINCIPAL			144,273			147,670
272-905-993.000	INTEREST	30,288	27,045	23,726	23,726		20,328
Totals for dept 905 - DEBT SERVICE		30,288	27,045	167,999	23,726		167,998
TOTAL APPROPRIATIONS		41,008	38,414	182,182	45,776		183,215
NET OF REVENUES/APPROPRIATIONS - FUND 272		157,935	173,104	65,211	205,495		67,498
BEGINNING FUND BALANCE		(1,342,386)	(1,184,451)	(1,011,348)	(1,011,348)	(805,853)	(805,853)
ENDING FUND BALANCE		(1,184,451)	(1,011,347)	(946,137)	(805,853)	(805,853)	(738,355)

BUDGET REPORT FOR CITY OF OWOSSO
 Fund: 273 OBRA #9 ROBBINS LOFT
 Calculations as of 06/30/2026

GL NUMBER	DESCRIPTION	2023-24 ACTIVITY	2024-25 ACTIVITY	2025-26 AMENDED BUDGET	2025-26 ACTIVITY THRU 06/30/26	2026-27 REQUESTED BUDGET	2026-27 RECOMMENDED BUDGET
ESTIMATED REVENUES							
Dept 000 - REVENUE							
273-000-402.300	OBRA:TAX CAPTURE	4,262	4,917	5,300	5,384		
273-000-573.000	LOCAL COMMUNITY STABILIZATION SHAF	559	565	565	565		
273-000-665.000	INTEREST INCOME	2,031	2,579	2,000	2,000		
Totals for dept 000 - REVENUE		<u>6,852</u>	<u>8,061</u>	<u>7,865</u>	<u>7,949</u>		
TOTAL ESTIMATED REVENUES		<u>6,852</u>	<u>8,061</u>	<u>7,865</u>	<u>7,949</u>		
APPROPRIATIONS							
Dept 721 - PROFESSIONAL SERVICES							
273-721-995.101	TRANSFER TO GENERAL FUND	1,200	1,200	1,200	1,200		
Totals for dept 721 - PROFESSIONAL SERVICES		<u>1,200</u>	<u>1,200</u>	<u>1,200</u>	<u>1,200</u>		
Dept 964 - TAX REIMBURSEMENTS							
273-964-969.000	DEVELOPER REIMBURSEMENT			4,665			
Totals for dept 964 - TAX REIMBURSEMENTS				<u>4,665</u>			
TOTAL APPROPRIATIONS		<u>1,200</u>	<u>1,200</u>	<u>5,865</u>	<u>1,200</u>		
NET OF REVENUES/APPROPRIATIONS - FUND 273		<u>5,652</u>	<u>6,861</u>	<u>2,000</u>	<u>6,749</u>		
BEGINNING FUND BALANCE		51,765	57,416	64,277	64,277	71,026	71,026
ENDING FUND BALANCE		57,417	64,277	66,277	71,026	71,026	71,026

Calculations as of 06/30/2026

GL NUMBER	DESCRIPTION	2023-24 ACTIVITY	2024-25 ACTIVITY	2025-26 AMENDED BUDGET	2025-26 ACTIVITY THRU 06/30/26	2026-27 REQUESTED BUDGET	2026-27 RECOMMENDED BUDGET
ESTIMATED REVENUES							
Dept 000 - REVENUE							
276-000-402.300	OBRA:TAX CAPTURE	11,264	12,349				
276-000-674.200	DONATIONS	17,550	185,878				
Totals for dept 000 - REVENUE		28,814	198,227				
TOTAL ESTIMATED REVENUES		28,814	198,227				
APPROPRIATIONS							
Dept 721 - PROFESSIONAL SERVICES							
276-721-801.000	PROFESSIONAL SERVICES: ADMINISTRAT	3,375	1,256	704	704		
276-721-995.101	TRANSFER TO GENERAL FUND	1,000	1,000				
Totals for dept 721 - PROFESSIONAL SERVICES		4,375	2,256	704	704		
Dept 905 - DEBT SERVICE							
276-905-991.100	PRINCIPAL	25,008	185,878				
276-905-993.000	INTEREST	3,163					
Totals for dept 905 - DEBT SERVICE		28,171	185,878				
Dept 964 - TAX REIMBURSEMENTS							
276-964-969.000	DEVELOPER REIMBURSEMENT		8,133	5,963	5,963		
Totals for dept 964 - TAX REIMBURSEMENTS			8,133	5,963	5,963		
TOTAL APPROPRIATIONS		32,546	196,267	6,667	6,667		
NET OF REVENUES/APPROPRIATIONS - FUND 276		(3,732)	1,960	(6,667)	(6,667)		
BEGINNING FUND BALANCE		8,439	4,707	6,667	6,667		
ENDING FUND BALANCE		4,707	6,667				

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BUDGET REPORT FOR CITY OF OWOSSO
 Fund: 277 OBRA FUND DISTRICT #20 - J&H OIL

Calculations as of 06/30/2026

GL NUMBER	DESCRIPTION	2023-24 ACTIVITY	2024-25 ACTIVITY	2025-26 AMENDED BUDGET	2025-26 ACTIVITY THRU 06/30/26	2026-27 REQUESTED BUDGET	2026-27 RECOMMENDED BUDGET
ESTIMATED REVENUES							
Dept 000 - REVENUE							
277-000-402.300	OBRA:TAX CAPTURE	53,950	55,181	56,779	57,669		59,170
Totals for dept 000 - REVENUE		53,950	55,181	56,779	57,669		59,170
TOTAL ESTIMATED REVENUES		53,950	55,181	56,779	57,669		59,170
APPROPRIATIONS							
Dept 721 - PROFESSIONAL SERVICES							
277-721-801.000	PROFESSIONAL SERVICES: ADMINISTRATIVE	2,809	2,972	3,255	3,144		3,355
277-721-995.101	TRANSFER TO GENERAL FUND	1,000	1,000	1,000	1,000		1,000
Totals for dept 721 - PROFESSIONAL SERVICES		3,809	3,972	4,255	4,144		4,355
Dept 964 - TAX REIMBURSEMENTS							
277-964-969.000	DEVELOPER REIMBURSEMENT	49,978	51,038	52,524			54,815
Totals for dept 964 - TAX REIMBURSEMENTS		49,978	51,038	52,524			54,815
TOTAL APPROPRIATIONS		53,787	55,010	56,779	4,144		59,170
NET OF REVENUES/APPROPRIATIONS - FUND 277		163	171		53,525		
BEGINNING FUND BALANCE		2,809	2,973	3,144	3,144	56,669	56,669
ENDING FUND BALANCE		2,972	3,144	3,144	56,669	56,669	56,669

Calculations as of 06/30/2026

GL NUMBER	DESCRIPTION	2023-24 ACTIVITY	2024-25 ACTIVITY	2025-26 AMENDED BUDGET	2025-26 ACTIVITY THRU 06/30/26	2026-27 REQUESTED BUDGET	2026-27 RECOMMENDED BUDGET
ESTIMATED REVENUES							
Dept 000 - REVENUE							
283-000-402.300	OBRA:TAX CAPTURE	14,987	16,956	18,093	18,377		19,421
283-000-573.000	LOCAL COMMUNITY STABILIZATION SHAF	611	621	621	621		600
283-000-665.000	INTEREST INCOME		31	97	76		
Totals for dept 000 - REVENUE		<u>15,598</u>	<u>17,608</u>	<u>18,811</u>	<u>19,074</u>		<u>20,021</u>
TOTAL ESTIMATED REVENUES		<u>15,598</u>	<u>17,608</u>	<u>18,811</u>	<u>19,074</u>		<u>20,021</u>
APPROPRIATIONS							
Dept 721 - PROFESSIONAL SERVICES							
283-721-995.101	TRANSFER TO GENERAL FUND	750	750	750	750		750
Totals for dept 721 - PROFESSIONAL SERVICES		<u>750</u>	<u>750</u>	<u>750</u>	<u>750</u>		<u>750</u>
Dept 905 - DEBT SERVICE							
283-905-991.100	PRINCIPAL			19,391			
283-905-993.000	INTEREST				10		19,271
Totals for dept 905 - DEBT SERVICE				<u>19,391</u>	<u>10</u>		<u>19,271</u>
TOTAL APPROPRIATIONS		<u>750</u>	<u>750</u>	<u>20,141</u>	<u>760</u>		<u>20,021</u>
NET OF REVENUES/APPROPRIATIONS - FUND 283		<u>14,848</u>	<u>16,858</u>	<u>(1,330)</u>	<u>18,314</u>		
BEGINNING FUND BALANCE		(49,050)	(34,202)	(17,344)	(17,344)	970	970
ENDING FUND BALANCE		(34,202)	(17,344)	(18,674)	970	970	970

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BUDGET REPORT FOR CITY OF OWOSSO
 Fund: 284 OPIOID SETTLEMENT FUND

Calculations as of 06/30/2026

GL NUMBER	DESCRIPTION	2023-24 ACTIVITY	2024-25 ACTIVITY	2025-26 AMENDED BUDGET	2025-26 ACTIVITY THRU 06/30/26	2026-27 REQUESTED BUDGET	2026-27 RECOMMENDED BUDGET
ESTIMATED REVENUES							
Dept 000 - REVENUE							
284-000-665.000	INTEREST INCOME	459	1,544	2,600	2,071		1,500
284-000-685.000	OPIOID SETTLEMENT REVENUE	28,581	12,621	12,243	12,243		
Totals for dept 000 - REVENUE		29,040	14,165	14,843	14,314		1,500
TOTAL ESTIMATED REVENUES		29,040	14,165	14,843	14,314		1,500
APPROPRIATIONS							
Dept 966 - TRANSFERS OUT							
284-966-995.588	TRANSFER TO SATA			3,931	4,028		4,000
Totals for dept 966 - TRANSFERS OUT				3,931	4,028		4,000
TOTAL APPROPRIATIONS				3,931	4,028		4,000
NET OF REVENUES/APPROPRIATIONS - FUND 284		29,040	14,165	10,912	10,286		(2,500)
BEGINNING FUND BALANCE		20,737	49,778	63,942	63,942	74,228	74,228
ENDING FUND BALANCE		49,777	63,943	74,854	74,228	74,228	71,728

Calculations as of 06/30/2026

GL NUMBER	DESCRIPTION	2023-24 ACTIVITY	2024-25 ACTIVITY	2025-26 AMENDED BUDGET	2025-26 ACTIVITY THRU 06/30/26	2026-27 REQUESTED BUDGET	2026-27 RECOMMENDED BUDGET
ESTIMATED REVENUES							
Dept 000 - REVENUE							
287-000-528.000	OTHER FEDERAL GRANTS	1,137,055	372,731				
287-000-665.000	INTEREST INCOME	62,030	7,407				
Totals for dept 000 - REVENUE		1,199,085	380,138				
TOTAL ESTIMATED REVENUES		1,199,085	380,138				
APPROPRIATIONS							
Dept 966 - TRANSFERS OUT							
287-966-995.101	TRANSFER TO GENERAL FUND	150,300	305,835				
287-966-995.591	TRANSFER TO WATER	986,755	182,606				
Totals for dept 966 - TRANSFERS OUT		1,137,055	488,441				
TOTAL APPROPRIATIONS		1,137,055	488,441				
NET OF REVENUES/APPROPRIATIONS - FUND 287		62,030	(108,303)				
BEGINNING FUND BALANCE		46,273	108,303				
ENDING FUND BALANCE		108,303					

BUDGET REPORT FOR CITY OF OWOSSO
 Fund: 297 HISTORICAL FUND

Calculations as of 06/30/2026

GL NUMBER	DESCRIPTION	2023-24 ACTIVITY	2024-25 ACTIVITY	2025-26 AMENDED BUDGET	2025-26 ACTIVITY THRU 06/30/26	2026-27 REQUESTED BUDGET	2026-27 RECOMMENDED BUDGET
ESTIMATED REVENUES							
Dept 000 - REVENUE							
297-000-540.000	STATE SOURCES	335					
297-000-643.000	SALES	4,792	4,011	6,000	5,553		5,000
297-000-665.000	INTEREST INCOME	3,062	4,704	6,000	4,688	1,000	2,500
297-000-665.100	ENDOWMENT SPENDABLE FUNDS	1,066	1,134	1,000	1,000	101,000	100,000
297-000-667.100	RENTAL INCOME	14,750					
297-000-674.100	PRIVATE DONATIONS	20,643	18,835	19,000	11,602	19,000	15,000
297-000-674.200	DONATIONS	1,651	5,411	1,004	1,504	3,000	3,000
	FOOTNOTE AMOUNTS:					3,000	
	HOME TOUR 2026						
297-000-675.000	MISCELLANEOUS		1,002	200	2,900		
297-000-699.101	TRANFERS FROM GENERAL FUND	20,000	252,193	21,500	16,125	21,500	53,500
	Totals for dept 000 - REVENUE	66,299	287,290	54,704	43,372	145,500	179,000
TOTAL ESTIMATED REVENUES		66,299	287,290	54,704	43,372	145,500	179,000
APPROPRIATIONS							
Dept 797 - HISTORICAL COMMISSION							
297-797-702.200	WAGES	13,469	15,523	19,500	13,209	19,500	19,972
	1.5 PT DOCENTS AT CASTLE						
297-797-702.400	WAGES - SEASONAL	1,068					
297-797-715.000	SOCIAL SECURITY (FICA)	1,112	1,188	1,492	1,010		1,528
297-797-717.000	UNEMPLOYMENT INSURANCE	4	10	20	5		
297-797-719.000	WORKERS' COMPENSATION	44	45	51	31		50
297-797-728.000	OPERATING SUPPLIES	1,088	1,063	200	152	1,000	1,000
297-797-729.000	FINANCIAL INSTITUTION FEES	760	708	1,200	624	1,200	1,200
297-797-801.000	PROFESSIONAL SERVICES: ADMINISTRAT	1,200	3,682	500	388	500	500
297-797-810.000	INSURANCE & BONDS	2,907	3,021	3,134	3,134	3,134	3,447
297-797-818.000	CONTRACTUAL SERVICES			6,900			
297-797-818.500	AUDIT	814	581	607	607	607	693
297-797-930.000	BUILDING MAINTENANCE		980	2,400	1,006	2,400	2,400
297-797-961.000	MISCELLANEOUS	692	128,510	2,500	2,027	2,000	2,000
	Totals for dept 797 - HISTORICAL COMMISSION	23,158	155,311	38,504	22,193	30,341	32,790
Dept 798 - CASTLE							
297-798-702.200	WAGES	1,625	76	2,500	2,926		400
297-798-702.300	OVERTIME			500	576		100
297-798-715.000	SOCIAL SECURITY (FICA)	133	6	230	265		39
297-798-717.000	UNEMPLOYMENT INSURANCE	2					
297-798-718.200	DEFINED CONTRIBUTION	75	3	270	199		45
297-798-719.000	WORKERS' COMPENSATION	108	5	150	185		15
297-798-728.000	OPERATING SUPPLIES	2,680	2,407	5,000	2,039	1,200	1,200
297-798-920.000	UTILITIES	4,525	5,365	5,425	5,443	5,425	6,170
297-798-930.000	BUILDING MAINTENANCE	22,989	4,287	31,500	23,869	3,000	3,000
297-798-940.000	EQUIPMENT RENTAL - BUILDING MAINTN	2,078	726	1,000	1,896	1,000	799
297-798-961.000	MISCELLANEOUS	2		50	47		
297-798-976.000	BUILDING ADD & IMPROVEMENTS			129,459	13,459	100,000	100,000

BUDGET REPORT FOR CITY OF OWOSSO
 Fund: 297 HISTORICAL FUND

Calculations as of 06/30/2026

GL NUMBER	DESCRIPTION	2023-24 ACTIVITY	2024-25 ACTIVITY	2025-26 AMENDED BUDGET	2025-26 ACTIVITY THRU 06/30/26	2026-27 REQUESTED BUDGET	2026-27 RECOMMENDED BUDGET
APPROPRIATIONS							
Dept 798 - CASTLE							
Totals for dept 798 - CASTLE		34,217	12,875	176,084	50,904	110,625	111,768
Dept 799 - GOULD HOUSE							
297-799-702.300	OVERTIME	68					
297-799-715.000	SOCIAL SECURITY (FICA)	5					
297-799-716.400	LIFE INSURANCE	1					
297-799-716.500	DISABILITY INSURANCE	1					
297-799-718.200	DEFINED CONTRIBUTION	2					
297-799-920.000	UTILITIES	4,135	350				
297-799-930.000	BUILDING MAINTENANCE	6,770	32				
297-799-940.000	EQUIPMENT RENTAL	766	50				
297-799-961.000	MISCELLANEOUS	2,432	960				
Totals for dept 799 - GOULD HOUSE		14,180	1,392				
Dept 800 - COMSTOCK/WOODARD							
297-800-930.000	BUILDING MAINTENANCE	1,093	4,141	2,000	328		500
Totals for dept 800 - COMSTOCK/WOODARD		1,093	4,141	2,000	328		500
TOTAL APPROPRIATIONS		72,648	173,719	216,588	73,425	140,966	145,058
NET OF REVENUES/APPROPRIATIONS - FUND 297		(6,349)	113,571	(161,884)	(30,053)	4,534	33,942
BEGINNING FUND BALANCE		65,450	59,102	172,674	172,674	142,621	142,621
ENDING FUND BALANCE		59,101	172,673	10,790	142,621	147,155	176,563

BUDGET REPORT FOR CITY OF OWOSSO
 Fund: 301 GENERAL DEBT SERVICE (VOTED BONDS)

Calculations as of 06/30/2026

GL NUMBER	DESCRIPTION	2023-24 ACTIVITY	2024-25 ACTIVITY	2025-26 AMENDED BUDGET	2025-26 ACTIVITY THRU 06/30/26	2026-27 REQUESTED BUDGET	2026-27 RECOMMENDED BUDGET
ESTIMATED REVENUES							
Dept 000 - REVENUE							
301-000-402.000	GENERAL PROPERTY TAX	650,466	716,226	709,678	709,547		717,550
	DEBT MILLAGE ESTIMATED AT 1.9320 MILLS						
301-000-569.000	OTHER STATE GRANTS			1,695	3,464		
301-000-573.000	LOCAL COMMUNITY STABILIZATION SHAF	61,193	50,232	50,000	15,921		50,000
301-000-665.000	INTEREST INCOME	276	459	241	347		
Totals for dept 000 - REVENUE		711,935	766,917	761,614	729,279		767,550
TOTAL ESTIMATED REVENUES		711,935	766,917	761,614	729,279		767,550
APPROPRIATIONS							
Dept 905 - DEBT SERVICE							
301-905-991.100	PRINCIPAL	490,000	500,000	515,000	515,000		535,000
301-905-992.000	PAYING AGENT FEES	500	500	500			500
301-905-993.000	INTEREST	292,250	272,650	252,650	252,650		232,050
Totals for dept 905 - DEBT SERVICE		782,750	773,150	768,150	767,650		767,550
TOTAL APPROPRIATIONS		782,750	773,150	768,150	767,650		767,550
NET OF REVENUES/APPROPRIATIONS - FUND 301		(70,815)	(6,233)	(6,536)	(38,371)		
BEGINNING FUND BALANCE		112,324	41,510	35,276	35,276	(3,095)	(3,095)
ENDING FUND BALANCE		41,509	35,277	28,740	(3,095)	(3,095)	(3,095)

BUDGET REPORT FOR CITY OF OWOSSO
 Fund: 401 CAPITAL PROJECT FUND
 Calculations as of 06/30/2026

GL NUMBER	DESCRIPTION	2023-24 ACTIVITY	2024-25 ACTIVITY	2025-26 AMENDED BUDGET	2025-26 ACTIVITY THRU 06/30/26	2026-27 REQUESTED BUDGET	2026-27 RECOMMENDED BUDGET
ESTIMATED REVENUES							
Dept 000 - REVENUE							
401-000-665.000	INTEREST INCOME			10,000	8,444		
401-000-687.000	INSURANCE REFUNDS/REBATES			174,192	261,221		
Totals for dept 000 - REVENUE				184,192	269,665		
TOTAL ESTIMATED REVENUES				184,192	269,665		
APPROPRIATIONS							
Dept 966 - TRANSFERS OUT							
401-966-995.101	TRANSFER TO GENERAL FUND						128,900
	FOOTNOTE AMOUNTS:					44,000	
	BSA CLOUD 1ST PAYMENT						
	FOOTNOTE AMOUNTS:					84,900	
	BSA CLOUD 2ND PAYMENT - SUBSCRIPTION START DATE						
	GL # FOOTNOTE TOTAL:					128,900	
Totals for dept 966 - TRANSFERS OUT							128,900
TOTAL APPROPRIATIONS							128,900
NET OF REVENUES/APPROPRIATIONS - FUND 401				184,192	269,665		(128,900)
BEGINNING FUND BALANCE						269,665	269,665
ENDING FUND BALANCE				184,192	269,665	269,665	140,765

BUDGET REPORT FOR CITY OF OWOSSO
 Fund: 588 TRANSPORTATION FUND
 Calculations as of 06/30/2026

GL NUMBER	DESCRIPTION	2023-24 ACTIVITY	2024-25 ACTIVITY	2025-26 AMENDED BUDGET	2025-26 ACTIVITY THRU 06/30/26	2026-27 REQUESTED BUDGET	2026-27 RECOMMENDED BUDGET
ESTIMATED REVENUES							
Dept 000 - REVENUE							
588-000-402.000	GENERAL PROPERTY TAX	(27)	103,990	107,598	107,577		111,957
588-000-569.000	OTHER STATE GRANTS				272		
588-000-573.000	LOCAL COMMUNITY STABILIZATION SHAF	2,859		1,999	1,999		1,500
588-000-665.000	INTEREST INCOME	16	75	1,000	782		1,000
588-000-699.101	TRANFERS FROM GENERAL FUND	17,010					
588-000-699.284	TRANSFER FROM OPIOID FUND			3,931	4,028		4,000
Totals for dept 000 - REVENUE		19,858	104,065	114,528	114,658		118,457
TOTAL ESTIMATED REVENUES		19,858	104,065	114,528	114,658		118,457
APPROPRIATIONS							
Dept 200 - GEN SERVICES							
588-200-818.000	CONTRACTUAL SERVICES	83,259	105,074	111,417	111,417		117,683
LOCAL SHARE (PLEDGE) AMOUNT RECEIVED FROM SATA							
588-200-818.500	AUDIT	814	581	607	607		693
Totals for dept 200 - GEN SERVICES		84,073	105,655	112,024	112,024		118,376
TOTAL APPROPRIATIONS		84,073	105,655	112,024	112,024		118,376
NET OF REVENUES/APPROPRIATIONS - FUND 588		(64,215)	(1,590)	2,504	2,634		81
BEGINNING FUND BALANCE		66,016	1,802	212	212	2,846	2,846
ENDING FUND BALANCE		1,801	212	2,716	2,846	2,846	2,927

Calculations as of 06/30/2026

GL NUMBER	DESCRIPTION	2023-24 ACTIVITY	2024-25 ACTIVITY	2025-26 AMENDED BUDGET	2025-26 ACTIVITY THRU 06/30/26	2026-27 REQUESTED BUDGET	2026-27 RECOMMENDED BUDGET
ESTIMATED REVENUES							
Dept 000 - REVENUE							
590-000-491.000	PERMITS	1,200	1,250	1,000	675		1,000
590-000-605.350	MATERIAL & SERVICE	2,000	19,235	20,166	15,465		15,000
590-000-607.200	WATER AND SEWER FEES	2,460	64,817	1,200	997		1,000
590-000-643.100	METERED SALES	3,078,476	3,048,282	3,995,246	2,905,718		5,034,010
ESTIMATE REVENUE BASED ON MAY 7 2025 RATE APPROVAL							
590-000-644.000	PENALTIES - LATE CHARGES	57,375	60,139	65,090	49,676		100,680
AVERAGE +/- 2% OF METERED SALES							
590-000-665.000	INTEREST INCOME	85,889	89,194	91,978	70,597		100,000
590-000-675.000	MISCELLANEOUS	(561)	87,500				
590-000-699.245-BRA-DIST23	TRANSFER IN-CAPITAL IMPROVEMENTS	49,612	80,944				
Totals for dept 000 - REVENUE		3,276,451	3,451,361	4,174,680	3,043,128		5,251,690
TOTAL ESTIMATED REVENUES		3,276,451	3,451,361	4,174,680	3,043,128		5,251,690
APPROPRIATIONS							
Dept 200 - GEN SERVICES							
590-200-702.100	SALARIES	40,727	42,727	43,016	37,472		57,249
UTILITY DIRECTOR AT 20%							
DPW DIRECTOR AT 20%							
DPW SUPER AT 20%							
590-200-702.200	WAGES	72,875	61,868	63,214	51,517		69,841
FOOTNOTE AMOUNTS:						23,395	
UTILITY BILLER AT 50%							
FOOTNOTE AMOUNTS:						4,499	
PT ENGINEERING AID AT 20%							
FOOTNOTE AMOUNTS:						32,870	
GIS SPECIALIST AT 50%							
FOOTNOTE AMOUNTS:						9,077	
ENGINEERING ADMIN ASSISTANT AT 20%							
GL # FOOTNOTE TOTAL:						69,841	
590-200-715.000	SOCIAL SECURITY (FICA)	8,601	7,876	8,127	6,724		9,722
590-200-716.100	HEALTH INSURANCE	21,244	24,470	27,716	14,580		25,995
590-200-716.200	DENTAL INSURANCE	1,326	1,416	1,579	1,453		2,194
590-200-716.300	OPTICAL INSURANCE	165	221	254	219		444
590-200-716.400	LIFE INSURANCE	532	496	442	430		611
590-200-716.500	DISABILITY INSURANCE	1,295	1,203	1,261	1,069		1,446
590-200-717.000	UNEMPLOYMENT INSURANCE	13	6	50			10
590-200-718.200	DEFINED CONTRIBUTION	9,563	9,055	9,186	7,835		11,033
590-200-719.000	WORKERS' COMPENSATION	668	600	524	467		479
590-200-728.000	OPERATING SUPPLIES	18	241	500	434		
590-200-728.400	OFFICE SUPPLIES	237	37	500	276		500
590-200-801.000	PROFESSIONAL SERVICES: ADMINISTRATION	106	6,209	500	1,023		500
590-200-810.000	INSURANCE & BONDS	11,024	13,593	14,103	14,103		15,513
590-200-818.000	CONTRACTUAL SERVICES	36,109	13,933	73,095	27,105		74,000
590-200-818.500	AUDIT	8,140	5,810	6,070	6,070		6,889
590-200-956.000	EDUCATION & TRAINING	344	463	500	50		500

Calculations as of 06/30/2026

GL NUMBER	DESCRIPTION	2023-24 ACTIVITY	2024-25 ACTIVITY	2025-26 AMENDED BUDGET	2025-26 ACTIVITY THRU 06/30/26	2026-27 REQUESTED BUDGET	2026-27 RECOMMENDED BUDGET
APPROPRIATIONS							
Dept 200 - GEN SERVICES							
590-200-958.000	BAD DEBT EXPENSE		613				
590-200-962.000	OPERATION & MAINTENANCE	1,263,588	1,400,519	1,396,038	1,151,261		1,586,677
590-200-963.000	REPLACEMENT	268,813	264,281	263,874	218,070		274,447
590-200-965.101	GENERAL FUND CONTRIBUTION	304,060	150,484	171,289	145,283		251,700
590-200-968.000	DEPRECIATION EXPENSE	77,653	91,061				
590-200-978.000	EQUIPMENT	1,914					
590-200-990.100	DEBT SERVICE & CAPITAL	184,841	563,998	222,924	185,770		556,151
Totals for dept 200 - GEN SERVICES		2,313,856	2,661,180	2,304,762	1,871,211		2,945,901
Dept 549 - SEWER OPERATIONS							
590-549-702.200	WAGES	40,827	47,808	42,615	40,956		48,759
2 WWTP/DPW EMPLOYEES AT 50%							
590-549-702.300	OVERTIME	2,044	1,468	2,500	1,210		2,500
590-549-702.600	UNIFORMS ALLOWANCE (PR)		700	700			700
590-549-702.800	ACCRUED SICK LEAVE	2,444	3,910				
590-549-703.000	OTHER COMPENSATION	1,300					
590-549-715.000	SOCIAL SECURITY (FICA)	3,362	3,738	3,505	3,156		3,975
590-549-716.100	HEALTH INSURANCE	13,915	16,531	16,141	6,715		20,093
590-549-716.200	DENTAL INSURANCE	473	680	694	305		1,102
590-549-716.300	OPTICAL INSURANCE	56	104	104	43		148
590-549-716.400	LIFE INSURANCE	182	198	198	83		198
590-549-716.500	DISABILITY INSURANCE	81	246	248	82		491
590-549-717.000	UNEMPLOYMENT INSURANCE	14	11	10	5		5
590-549-718.100	MUNICIPAL EMPLOYEES RETIREMENT PRC	30,016	14,702	40,233	30,175	40,578	40,578
590-549-718.200	DEFINED CONTRIBUTION	931	(913)	1,164	1,361		4,388
590-549-719.000	WORKERS' COMPENSATION	664	732	546	799		576
590-549-728.000	OPERATING SUPPLIES	632	1,265	22,500	8,370	2,250	10,000
590-549-751.000	GAS & OIL	6,450	5,436	7,500	3,981	10,000	6,251
590-549-818.000	CONTRACTUAL SERVICES	32,192	30,689	57,000	16,271	75,000	50,000
590-549-818.000-WASHPARK21	CONTRACTUAL SERVICES	(15,201)		110	110		
590-549-920.300	TELEPHONE		788	1,302	1,041	1,500	1,318
590-549-923.000	LIFT STATION UTILITIES	3,798	3,539	3,572	4,461	11,000	11,000
590-549-933.000	EQUIPMENT MAINTENANCE	606	463		52	1,500	1,500
590-549-933.200	MAIN REPAIRS & INSTALL	1,522	1,388	1,158	1,158		1,500
590-549-936.000	LIFT STATION MAINTENANCE	6,155	2,062	5,000	1,719	5,000	5,000
590-549-940.000	EQUIPMENT RENTAL	28,883	36,425	33,073	24,304		40,068
590-549-956.000	EDUCATION & TRAINING	944	811	2,000	330	2,000	2,000
Totals for dept 549 - SEWER OPERATIONS		162,290	172,781	241,873	146,687	148,828	252,150
Dept 901 - CAPITAL OUTLAY							
590-901-973.000	CAPITAL OUTLAY - SEWERS	8,481	9,995	51,800	2,932		
590-901-973.000-SEWER LINE				400,000			500,000
SANITARY SEWER MAIN LINING - "CONTINUE SEWER IMPROVEMENTS TO REDUCE THE CHANCE OF OVERFLOWS"							
SANITARY SEWER MANHOLE LINING - "CONTINUE SEWER IMPROVEMENTS TO REDUCE THE CHANCE OF OVERFLOWS"							
590-901-973.000-SEWERREHAB	CAPITAL OUTLAY - SEWERS		711	1,400,000	159,967		1,146,600
FOOTNOTE AMOUNTS:							23,000

Calculations as of 06/30/2026

GL NUMBER	DESCRIPTION	2023-24 ACTIVITY	2024-25 ACTIVITY	2025-26 AMENDED BUDGET	2025-26 THRU 06/30/26 ACTIVITY	2026-27 REQUESTED BUDGET	2026-27 RECOMMENDED BUDGET
APPROPRIATIONS							
Dept 901 - CAPITAL OUTLAY							
	WOODLAWN AVE SANTIARY - ENGINEERING COSTS						90,000
	FOOTNOTE AMOUNTS:						
	WOODLAWN AVE CONSTRUCTION ESTIMATE						465,000
	FOOTNOTE AMOUNTS:						
	GILBERT STREET CONSTRUCTION ESTIMATE 1/2						51,800
	FOOTNOTE AMOUNTS:						
	GILBERT STREET / DEWEY STREET - ENGINEERING PO47528						
	DEWEY STREET - CONSTRUCTION ESTIMATE 1/2						
	DEWEY STREET - ENGINEERING						
	GL # FOOTNOTE TOTAL:						629,800
590-901-973.000	YOUNGSTR24 CAPITAL OUTLAY - SEWERS	72					
590-901-977.000	COL - EQUIPMENT			118,125	122,471		
	Totals for dept 901 - CAPITAL OUTLAY	8,553	10,706	1,969,925	285,370		1,646,600
Dept 905 - DEBT SERVICE							
590-905-991.100	PRINCIPAL			100,000	100,000		105,000
	FOOTNOTE AMOUNTS:					55,000	
	5699.01					50,000	
	5314.01						
	GL # FOOTNOTE TOTAL:					105,000	
590-905-993.000	INTEREST	25,990	23,740	22,678	22,053		20,304
	FOOTNOTE AMOUNTS:					17,634	
	5699.01					2,670	
	5314.01						
	GL # FOOTNOTE TOTAL:					20,304	
	Totals for dept 905 - DEBT SERVICE	25,990	23,740	122,678	122,053		125,304
TOTAL APPROPRIATIONS		2,510,689	2,868,407	4,639,238	2,425,321	148,828	4,969,955
NET OF REVENUES/APPROPRIATIONS - FUND 590		765,762	582,954	(464,558)	617,807	(148,828)	281,735
	BEGINNING FUND BALANCE	4,259,309	5,025,073	5,608,025	5,608,025	6,225,832	6,225,832
	ENDING FUND BALANCE	5,025,071	5,608,027	5,143,467	6,225,832	6,077,004	6,507,567

Calculations as of 06/30/2026

GL NUMBER	DESCRIPTION	2023-24 ACTIVITY	2024-25 ACTIVITY	2025-26 AMENDED BUDGET	2025-26 ACTIVITY THRU 06/30/26	2026-27 REQUESTED BUDGET	2026-27 RECOMMENDED BUDGET
ESTIMATED REVENUES							
Dept 000 - REVENUE							
591-000-491.000	PERMITS	1,890	1,800	1,500	1,075		1,000
591-000-493.000	PERMITS-OWOSSO TOWNSHIP	8,952					
591-000-502.000-CTMFS-LSLR	GRANT-FEDERAL		173	600,000	443,093		
591-000-502.000-DWRLF24-25	GRANT-FEDERAL	417,139	972,813				
591-000-538.000-DWRF755501	CAPITAL CONTRIBUTION-FEDERAL	1,578,257					
591-000-538.000-DWRF788001	CAPITAL CONTRIBUTION-FEDERAL			11,161,000	5,696,363		2,348,258
591-000-538.000-DWRF792001	CAPITAL CONTRIBUTION-FEDERAL			1,097,700			10,000,000
591-000-538.000-DWRLF24-25	CAPITAL CONTRIBUTION-FEDERAL			200,000	132,652		
591-000-540.000	STATE SOURCES		122,500				
591-000-540.000-DWAMEGLE21	STATE SOURCES	165,115					
591-000-540.000-DWRF788001	STATE SOURCES		161,000				
591-000-605.100	WATER MAIN REPLACEMENT CHARGE	783,256	805,165	1,000,375	761,363		1,240,465
	ESTIMATE REVENUE BASED ON MAY 7 2025 RATE APPROVAL						
591-000-605.350	MATERIAL & SERVICE	92,966	140,197	76,150	77,702		10,000
591-000-607.200	WATER AND SEWER FEES	21,679	61,763	30,000	7,927		10,000
591-000-643.100	METERED SALES	3,784,283	3,768,496	4,833,286	3,520,839		5,993,275
	ESTIMATE REVENUE BASED ON MAY 7 2025 RATE APPROVAL						
591-000-643.200	METERED SALES-WHOLESALE-USAGE	307,025	309,177	392,133	315,112		486,245
	ESTIMATE REVENUE BASED ON MAY 7 2025 RATE APPROVAL						
591-000-644.000	PENALTIES - LATE CHARGES	71,530	72,312	69,942	62,321		119,865
	AVERAGE +/- 2% OF METERED SALES						
591-000-665.000	INTEREST INCOME	172,773	217,153	150,000	130,949		100,000
591-000-667.100	RENTAL INCOME	4,399	1,440	1,320	1,642		1,440
591-000-667.300	HYDRANT RENTAL	30,495	33,123	27,710	6,310		27,710
591-000-670.100	LOAN INTEREST	1,957	1,798	1,700			1,500
591-000-673.000	SALE OF FIXED ASSETS	1,874	3,696		180		
591-000-675.000	MISCELLANEOUS	45,478	12,354	1,596	290,024		1,000
591-000-675.200	UB FEES	3,835	3,260	3,930	1,365		3,000
591-000-699.287	ARPA TRANSFER IN	986,755	182,606				
	Totals for dept 000 - REVENUE	8,479,658	6,870,826	19,648,342	11,448,917		20,343,758
TOTAL ESTIMATED REVENUES		8,479,658	6,870,826	19,648,342	11,448,917		20,343,758
APPROPRIATIONS							
Dept 200 - GEN SERVICES							
591-200-702.100	SALARIES	54,868	57,508	57,832	50,744		57,249
	FOOTNOTE AMOUNTS:					20,346	
	UTILITY DIRECTOR AT 20%						
	FOOTNOTE AMOUNTS:					18,849	
	DPW DIRECTOR AT 20%						
	FOOTNOTE AMOUNTS:					18,054	
	DPW SUPER AT 20%						
	GL # FOOTNOTE TOTAL:					57,249	
591-200-702.200	WAGES	104,823	91,439	97,125	80,540		99,085
	FOOTNOTE AMOUNTS:					23,395	
	UTILITY BILLER AT 50%						

Calculations as of 06/30/2026

GL NUMBER	DESCRIPTION	2023-24 ACTIVITY	2024-25 ACTIVITY	2025-26 AMENDED BUDGET	2025-26 ACTIVITY THRU 06/30/26	2026-27 REQUESTED BUDGET	2026-27 RECOMMENDED BUDGET
APPROPRIATIONS							
Dept 200 - GEN SERVICES							
	FOOTNOTE AMOUNTS:					4,499	
	ENGINEERING AID AT 20%						
	FOOTNOTE AMOUNTS:					29,244	
	ENGINEERING TECH AT 50%						
	FOOTNOTE AMOUNTS:					32,870	
	GIS SPECIALIST AT 50%						
	FOOTNOTE AMOUNTS:					9,077	
	ENGINEERING ADMIN ASSISTANT AT 20%						
	GL # FOOTNOTE TOTAL:					99,085	
591-200-715.000	SOCIAL SECURITY (FICA)	12,109	11,250	11,854	9,944		11,960
591-200-716.100	HEALTH INSURANCE	23,983	27,470	40,188	15,680		28,838
591-200-716.200	DENTAL INSURANCE	1,707	1,846	2,328	2,183		2,888
591-200-716.300	OPTICAL INSURANCE	207	292	374	328		396
591-200-716.400	LIFE INSURANCE	738	690	657	639		723
591-200-716.500	DISABILITY INSURANCE	1,812	1,675	1,919	1,576		1,804
591-200-717.000	UNEMPLOYMENT INSURANCE	18	6	50			20
591-200-718.200	DEFINED CONTRIBUTION	13,477	13,016	13,571	11,641		13,665
591-200-719.000	WORKERS' COMPENSATION	962	865	799	699		703
591-200-728.000	OPERATING SUPPLIES	5,159	6,592	5,000	4,801		5,500
591-200-728.400	OFFICE SUPPLIES	1,082	1,307	500	1,548		500
591-200-801.000	PROFESSIONAL SERVICES: ADMINISTRATION	6,680	16,455	5,000	1,953		1,500
591-200-810.000	INSURANCE & BONDS	46,904	49,842	51,711	51,711		56,882
591-200-818.000	CONTRACTUAL SERVICES	49,157	16,019	74,554	28,831		75,000
591-200-818.500	AUDIT	8,140	5,810	6,070	6,070		6,889
591-200-941.000	LEASE	1,941	2,018	2,096	2,096		2,096
591-200-956.000	EDUCATION & TRAINING	2,788	3,517	4,000	2,713		4,000
591-200-958.000	BAD DEBT EXPENSE	(714)	1,547				
591-200-961.000	MISCELLANEOUS	12,803	(7,930)	2,102	2,102		1,000
591-200-962.200	WATER CHARGE BACK - OWOSSO TWP.	74,023	78,459	96,666	47,180		119,865
	ESTIMATE EXPENSE BASED ON MAY 7 2025 RATE APPROVAL						
591-200-962.300	WATER CHARGE BACK - CALEDONIA TWP.	186,774	185,801	289,997	150,304		359,596
	ESTIMATE EXPENSE BASED ON MAY 7 2025 RATE APPROVAL						
591-200-965.101	GENERAL FUND CONTRIBUTION	475,184	242,120	250,631	228,422		385,999
	5% OF SALES						
591-200-968.000	DEPRECIATION EXPENSE	563,873	595,392				
Totals for dept 200 - GEN SERVICES		1,648,498	1,403,006	1,015,024	701,705		1,236,158
Dept 552 - WATER UNDERGROUND							
591-552-702.100	SALARIES	27,555	29,580	31,439	25,751		
	DPW SUPER AT 40%						
591-552-702.200	WAGES	203,183	177,548	220,586	150,724		239,556
	5 DPW - WATER EMPLOYEES						
591-552-702.300	OVERTIME	33,601	42,831	40,000	57,187		50,000
591-552-702.600	UNIFORMS ALLOWANCE (PR)	3,456	3,500	3,500	2,100		3,500
591-552-702.800	ACCRUED SICK LEAVE	6,725	6,616	1,268	1,268		1,000
591-552-703.000	OTHER COMPENSATION	7,511	10,612	10,000	6,841		10,000

Calculations as of 06/30/2026

GL NUMBER	DESCRIPTION	2023-24 ACTIVITY	2024-25 ACTIVITY	2025-26 AMENDED BUDGET	2025-26 ACTIVITY THRU 06/30/26	2026-27 REQUESTED BUDGET	2026-27 RECOMMENDED BUDGET
APPROPRIATIONS							
Dept 552 - WATER UNDERGROUND							
591-552-715.000	SOCIAL SECURITY (FICA)	21,710	19,962	23,470	18,377		22,495
591-552-716.100	HEALTH INSURANCE	76,548	62,002	82,091	50,468		78,366
591-552-716.200	DENTAL INSURANCE	3,759	4,155	4,706	2,183		3,890
591-552-716.300	OPTICAL INSURANCE	487	713	757	367		504
591-552-716.400	LIFE INSURANCE	1,219	999	1,188	922		990
591-552-716.500	DISABILITY INSURANCE	1,513	1,629	2,453	675		1,950
591-552-717.000	UNEMPLOYMENT INSURANCE	54	52	55	24		25
591-552-718.100	MUNICIPAL EMPLOYEES RETIREMENT PRO	29,393	(26,748)	40,233	30,175	40,578	40,578
591-552-718.200	DEFINED CONTRIBUTION	12,417	7,225	13,065	8,084		16,269
591-552-719.000	WORKERS' COMPENSATION	9,347	8,228	7,169	7,441		6,971
591-552-728.000	OPERATING SUPPLIES	25,782	28,411	47,450	16,768	36,000	36,000
591-552-751.000	GAS & OIL	11,142	10,689	10,358	5,033		11,758
591-552-818.000	CONTRACTUAL SERVICES	107,596	62,188	150,000	72,283	350,000	250,000
	FOOTNOTE AMOUNTS:					200,000	
	STREET PATCH PROGRAM						
591-552-818.000-CTMFS-LSLR	CONTRACTUAL SERVICES		37	600,000	443,093		
591-552-818.000-DWAMEGLE21	CONTRACTUAL SERVICES	142,774					
591-552-818.000-DWRF755501	CONTRACTUAL SERVICES	1,735,212	187,506				
591-552-818.000-LSL-ID0000	CONTRACTUAL SERVICES	91,542	2,843	154,000	3,082		150,000
591-552-818.000-LSLREPLACE	CONTRACTUAL SERVICES	144,713	96,625	502,000	95,168		500,000
	WATER SERVICE LINE REIMBURSEMENTS						
	WATER SAMPLING						
591-552-818.000-WASHPARK21	CONTRACTUAL SERVICES		310	1	1		
591-552-920.100	ELECTRICITY	4,847	5,209	5,635	5,081	6,000	5,990
591-552-920.200	GAS	2,297	2,414	2,675	2,559	2,800	2,776
591-552-920.300	TELEPHONE	5,534	4,825	4,300	3,493	4,300	4,940
591-552-933.000	EQUIPMENT MAINTENANCE	2,419	1,688	4,000	3,954	5,000	5,000
591-552-933.200	MAIN REPAIRS & INSTALL	27,806	57,529	40,000	29,877	40,000	40,000
591-552-933.300	SERVICE LINE REPAIRS & INSTALL	15,362	27,362	20,000	22,409	30,000	30,000
591-552-940.000	EQUIPMENT RENTAL	227,195	234,581	212,675	206,569	250,000	258,039
591-552-956.000	EDUCATION & TRAINING	6,471	2,541	6,000	1,678	21,200	21,200
Totals for dept 552 - WATER UNDERGROUND		2,989,170	1,073,662	2,241,074	1,273,635	785,878	1,791,797
Dept 553 - WATER FILTRATION							
591-553-702.100	SALARIES	81,516	84,541	87,639	72,082		90,268
	WTP SUPER						
591-553-702.200	WAGES	325,438	320,180	327,228	270,523		385,258
	7 WTP EMPLOYEES						
591-553-702.300	OVERTIME	48,014	58,612	50,000	61,941		60,000
591-553-702.600	UNIFORMS ALLOWANCE (PR)	4,900	4,900	4,900	4,900		4,900
591-553-702.800	ACCRUED SICK LEAVE	7,548	5,770	1,000	1,363		1,500
591-553-703.000	OTHER COMPENSATION	10,659	11,658	10,000	10,363		10,000
591-553-715.000	SOCIAL SECURITY (FICA)	35,848	36,311	36,779	32,022		42,222
591-553-716.100	HEALTH INSURANCE	100,233	101,202	125,933	87,300		117,788
591-553-716.200	DENTAL INSURANCE	5,204	6,714	7,818	5,725		7,238
591-553-716.300	OPTICAL INSURANCE	654	1,103	1,256	892		1,064

Calculations as of 06/30/2026

GL NUMBER	DESCRIPTION	2023-24 ACTIVITY	2024-25 ACTIVITY	2025-26 AMENDED BUDGET	2025-26 ACTIVITY THRU 06/30/26	2026-27 REQUESTED BUDGET	2026-27 RECOMMENDED BUDGET
APPROPRIATIONS							
Dept 553 - WATER FILTRATION							
591-553-716.400	LIFE INSURANCE	1,931	1,914	1,908	1,700		1,980
591-553-716.500	DISABILITY INSURANCE	4,209	4,275	4,750	3,637		4,918
591-553-717.000	UNEMPLOYMENT INSURANCE	46	26	80	45		40
591-553-718.100	MUNICIPAL EMPLOYEES RETIREMENT PRO	29,393	28,518	40,233	30,175	40,578	40,578
591-553-718.200	DEFINED CONTRIBUTION	22,732	25,578	25,000	17,674		37,828
591-553-719.000	WORKERS' COMPENSATION	16,233	16,186	12,778	13,017		13,838
591-553-728.000	OPERATING SUPPLIES	4,573	6,810	7,000	3,421	9,000	9,000
591-553-728.100	LAB SUPPLIES	24,262	28,670	39,000	18,429	100,000	60,000
591-553-728.400	OFFICE SUPPLIES	181	677	1,500	256	3,200	3,200
591-553-743.000	CHEMICALS	217,560	225,903	300,000	174,531	336,000	336,000
591-553-751.000	GAS & OIL	2,827	3,161	2,375	843	5,250	3,477
591-553-818.000	CONTRACTUAL SERVICES	24,466	9,439	46,015	11,005	9,020,500	200,000
	FOOTNOTE AMOUNTS:					8,230	
	2025 COMMUNITY PW SUPPLY ANN. FEE						
	FOOTNOTE AMOUNTS:					4,000	
	EGLE LAB CERTIFICATION						
	FOOTNOTE AMOUNTS:					12,000	
	WONDERWARE LICENSE SUPPORT						
	FOOTNOTE AMOUNTS:					1,500	
	ANTERO SERVICE CONTRACT						
	FOOTNOTE AMOUNTS:					3,875	
	OP10 SERVICE CONTRACT						
	FOOTNOTE AMOUNTS:					9,214	
	H2O COMPLIANCE						
	FOOTNOTE AMOUNTS:					1,800	
	CO2 ANNUAL SERVICE CONTRACT						
	FOOTNOTE AMOUNTS:					20,000	
	WELL ANNUAL SERVICE CONTRACT						
	FOOTNOTE AMOUNTS:					25,000	
	PUMPS PM ANNUAL SERVICE CONTRACT						
	FOOTNOTE AMOUNTS:					1,500	
	VMWARE						
	FOOTNOTE AMOUNTS:					10,000	
	AVEVA SCADA CONTROLS SERVICE CONTRACT						
	GL # FOOTNOTE TOTAL:					97,119	
591-553-920.100	ELECTRICITY	147,010	153,036	155,423	114,500	275,000	175,991
591-553-920.200	GAS	11,033	12,959	12,095	15,602	9,000	14,903
591-553-920.300	TELEPHONE	3,682	8,806	11,145	9,261	9,000	12,362
591-553-920.500	REFUSE	418	447	2,600	335	3,000	3,000
591-553-930.000	BUILDING MAINTENANCE	7,084	4,017	29,250	6,707	90,500	50,000
591-553-933.000	EQUIPMENT MAINTENANCE	30,034	35,647	56,244	12,610	3,500,000	2,000,000
	FOOTNOTE AMOUNTS:					25,000	
	EQUIPMENT METER REPLACEMENT...1 METER IN PLANT						
	FOOTNOTE AMOUNTS:					30,000	
	EMERGENCY PROCESS CONTROL - SOUTH CLARIFIER 1						
	FOOTNOTE AMOUNTS:					75,000	

Calculations as of 06/30/2026

GL NUMBER	DESCRIPTION	2023-24 ACTIVITY	2024-25 ACTIVITY	2025-26 AMENDED BUDGET	2025-26 ACTIVITY THRU 06/30/26	2026-27 REQUESTED BUDGET	2026-27 RECOMMENDED BUDGET
APPROPRIATIONS							
Dept 553 - WATER FILTRATION							
	EMERGENCY PROCESS CONTROL - CO2 SYSTEM 3						
	FOOTNOTE AMOUNTS:					200,000	
	EMERGENCY PROCESS CONTROL - HIGH PRESSURE PIPE AND TANK CLEANING 2						
	FOOTNOTE AMOUNTS:					75,000	
	CHEMISTRY EQUIPMENT						
	GL # FOOTNOTE TOTAL:					405,000	
591-553-933.100	EQUIP MAINT - WELLS	4,933	78,311	53,000	28,971	84,000	84,000
	FOOTNOTE AMOUNTS:					6,500	
	ANNUAL TESTING						
	FOOTNOTE AMOUNTS:					1,000	
	LEVEL INDICATOR						
	FOOTNOTE AMOUNTS:					1,000	
	HEATING/VENTILATION EQUIPMENT						
	FOOTNOTE AMOUNTS:					5,000	
	WELL ANNUAL SERVICE CONTRACT						
	FOOTNOTE AMOUNTS:					2,000	
	PUMPS PM ANNUAL SERVICE CONTRACT						
	FOOTNOTE AMOUNTS:					50,000	
	HINTZ						
	FOOTNOTE AMOUNTS:					5,000	
	EMERGENCY GENERATOR ANNUAL SERVICE (JUNIPER/PALMER)						
	FOOTNOTE AMOUNTS:					5,000	
	VFD ANNUAL SERVICE (JUNIPER/PALMER 2 & 3A, HINTZ, LW1)						
	FOOTNOTE AMOUNTS:					3,500	
	LEVEL TRANS. ANNUAL SVC (JUNIPER/PALMER 2 & 3A, HINTZ, LW1)						
	FOOTNOTE AMOUNTS:					5,000	
	MAG METER ANNUAL SERVICE						
	GL # FOOTNOTE TOTAL:					84,000	
591-553-934.000	MAINTENANCE	7,635	522	632,764	122,936	806,000	153,000
591-553-940.000	EQUIPMENT RENTAL	9,447	2,583	5,000	4,944	10,000	5,439
591-553-956.000	EDUCATION & TRAINING	3,712	2,593	5,500	1,623	7,000	7,000
Totals for dept 553 - WATER FILTRATION		1,193,415	1,281,069	2,096,213	1,139,333	14,308,028	3,936,792
Dept 901 - CAPITAL OUTLAY							
591-901-972.000-DWRF788001	MAINS & HYDRANTS			6,994,276	5,196,989		1,015,052
591-901-972.000-DWRF792001	MAINS & HYDRANTS			658,041	86,182		6,000,000
591-901-972.000-DWRLF23-24	MAINS & HYDRANTS		155				
591-901-972.000-DWRLF24-25	MAINS & HYDRANTS			100,000	24,326		
591-901-972.000-NORTHSTR23	MAINS & HYDRANTS			3,967			
591-901-972.200	COL-WTP/STORAGE/WELLS	785		70,134	10,620		
591-901-972.200-DWRF788001	COL-WTP/STORAGE/WELLS			4,166,724	1,120,149		1,333,206
591-901-972.200-DWRF792001	COL-WTP/STORAGE/WELLS			439,659	233,212		4,000,000
591-901-972.200-DWRLF23-24	COL-WTP/STORAGE/WELLS			200,000	12,531		
591-901-972.200-DWRLF24-25	COL-WTP/STORAGE/WELLS			109,697	172,569		279,320
Totals for dept 901 - CAPITAL OUTLAY		785	155	12,742,498	6,856,578		12,627,578

BUDGET REPORT FOR CITY OF OWOSSO
 Fund: 591 WATER FUND

Calculations as of 06/30/2026

GL NUMBER	DESCRIPTION	2023-24 ACTIVITY	2024-25 ACTIVITY	2025-26 AMENDED BUDGET	2025-26 THRU 06/30/26 ACTIVITY	2026-27 REQUESTED BUDGET	2026-27 RECOMMENDED BUDGET
APPROPRIATIONS							
Dept 905 - DEBT SERVICE							
591-905-991.100	PRINCIPAL			511,682	420,181		493,574
	METERS					132,574	
							131,000
7457.01							
							30,000
7458.01							
							130,000
7491.01							
							70,000
7497.01							
7880.01							
	GL # FOOTNOTE TOTAL:					493,574	
591-905-993.000	INTEREST	117,829	146,923	113,363	163,347		178,185
						45,151	
7457.01							11,166
							63,292
7458.01							
							24,230
7491.01							
							16,000
7497.01							
							18,346
7880.01 ESTIMATE							
	GL # FOOTNOTE TOTAL:					178,185	
	AMR METERS						
Totals for dept 905 - DEBT SERVICE		117,829	146,923	625,045	583,528		671,759
TOTAL APPROPRIATIONS		5,949,697	3,904,815	18,719,854	10,554,779	15,093,906	20,264,084
NET OF REVENUES/APPROPRIATIONS - FUND 591		2,529,961	2,966,011	928,488	894,138	(15,093,906)	79,674
BEGINNING FUND BALANCE		16,994,974	19,524,936	22,493,216	22,493,216	23,387,354	23,387,354
FUND BALANCE ADJUSTMENTS			2,270				
ENDING FUND BALANCE		19,524,935	22,493,217	23,421,704	23,387,354	8,293,448	23,467,028

Calculations as of 06/30/2026

GL NUMBER	DESCRIPTION	2023-24 ACTIVITY	2024-25 ACTIVITY	2025-26 AMENDED BUDGET	2025-26 ACTIVITY THRU 06/30/26	2026-27 REQUESTED BUDGET	2026-27 RECOMMENDED BUDGET
ESTIMATED REVENUES							
Dept 000 - REVENUE							
599-000-538.000-CWSR603401	CAPITAL CONTRIBUTION-FEDERAL			1,400,041			10,000,000
ASSUMPTION BOND WILL COVER ALL EXPENSES-WILL NOT CLOSE UNTIL AUGUST 2026							
599-000-538.000-CWSRF23-24	CAPITAL CONTRIBUTION-FEDERAL (BONI			5,000,000	1,846,826		500,000
599-000-538.000-CWSRF24-25	CAPITAL CONTRIBUTION-FEDERAL (BONI			4,000,000	2,432,136		
599-000-540.000	STATE SOURCES		5,300,000				
599-000-540.000-CWSRF23-24	STATE SOURCES-GRANT	1,412,500					
599-000-540.000-CWSRF24-25	STATE SOURCES (GRANT)	251,276	1,897,494				
599-000-602.100	OP & MAINT CHRG - OWOSSO	1,261,717	1,400,519	1,396,038	1,151,261		1,586,677
599-000-602.200	OP & MAINT CHRG - OWOSSO TWP	211,127	252,929	233,869	240,714		296,008
599-000-602.300	OP & MAINT CHRG - CALEDONIA TWSP	133,919	128,049	148,192	122,931		153,980
599-000-602.400	OP & MAINT CHRG - CORUNNA	245,037	262,356	271,583	242,951		307,023
599-000-603.100	REPLACEMENT CHRG - OWOSSO	268,813	264,281	263,874	218,070		274,447
599-000-603.200	REPLACEMENT CHRG - OWOSSO TWP	60,878	62,762	60,058	58,772		65,786
599-000-603.300	REPLACEMENT CHRG - CALEDONIA TWSP	41,937	38,576	41,418	36,140		40,647
599-000-603.400	REPLACEMENT CHRG - CORUNNA	50,891	48,645	49,910	44,926		51,780
599-000-606.100	DEBT SERVICE CHRG - OWOSSO	184,841	563,998	222,923	185,770		556,151
599-000-606.200	DEBT SERVICE CHRG - OWOSSO TWP.	74,983	228,792	90,431	82,896		225,609
599-000-606.300	DEBT SERVICE CHRG - CALEDONIA TWP	56,847	173,456	68,559	62,846		171,043
599-000-606.400	DEBT SERVICE CHRG - CORUNNA	32,086	97,902	38,696	36,342		96,539
599-000-665.000	INTEREST INCOME	85,228	67,842	100,000	86,472		75,000
599-000-673.000	SALE OF FIXED ASSETS		2,392				
599-000-675.000	MISCELLANEOUS	8,847	15,997	11,739	17,318		
Totals for dept 000 - REVENUE		4,380,927	10,805,990	13,397,331	6,866,371		14,400,690
TOTAL ESTIMATED REVENUES		4,380,927	10,805,990	13,397,331	6,866,371		14,400,690
APPROPRIATIONS							
Dept 200 - GEN SERVICES							
599-200-702.100	SALARIES	14,140	14,780	14,815	15,383		39,198
FOOTNOTE AMOUNTS:						20,348	
UTILITY DIRECTOR AT 20%							
FOOTNOTE AMOUNTS:						18,850	
DPW DIRECTOR AT 20%							
GL # FOOTNOTE TOTAL:						39,198	
599-200-702.200	WAGES	4,828	4,515	4,407	3,782		4,539
FOOTNOTE AMOUNTS:						4,539	
ENGINEERING ADMIN ASSISTANT AT 10%							
599-200-715.000	SOCIAL SECURITY (FICA)	1,441	1,464	1,471	1,457		3,346
599-200-716.100	HEALTH INSURANCE	2,151	2,396	1,684	1,461		6,662
599-200-716.200	DENTAL INSURANCE	91	122	132	143		447
599-200-716.300	OPTICAL INSURANCE	9	18	20	20		61
599-200-716.400	LIFE INSURANCE	107	106	107	108		256
599-200-716.500	DISABILITY INSURANCE	208	215	218	217		488
599-200-717.000	UNEMPLOYMENT INSURANCE	1		10			5
599-200-718.200	DEFINED CONTRIBUTION	1,651	1,728	1,730	1,725		3,938
599-200-719.000	WORKERS' COMPENSATION	116	112	99	103		189

BUDGET REPORT FOR CITY OF OWOSSO
 Fund: 599 WASTEWATER FUND

Calculations as of 06/30/2026

GL NUMBER	DESCRIPTION	2023-24 ACTIVITY	2024-25 ACTIVITY	2025-26 AMENDED BUDGET	2025-26 ACTIVITY THRU 06/30/26	2026-27 REQUESTED BUDGET	2026-27 RECOMMENDED BUDGET
APPROPRIATIONS							
Dept 200 - GEN SERVICES							
599-200-818.000	CONTRACTUAL SERVICES	2,288	7,370	6,843	1,157		2,000
599-200-818.500	AUDIT	8,140	5,810	6,070	6,070		6,889
Totals for dept 200 - GEN SERVICES		35,171	38,636	37,606	31,626		68,018
Dept 548 - WASTEWATER OPERATIONS							
599-548-702.100	SALARIES	81,516	84,541	87,639	72,082	161,000	160,269
	FOOTNOTE AMOUNTS:					90,269	
	WWTP SUPER						
	FOOTNOTE AMOUNTS:					70,000	
	WWTP ASSISTANT SUPER						
	GL # FOOTNOTE TOTAL:					160,269	
599-548-702.200	WAGES	322,052	348,550	342,557	291,301		374,330
	FOOTNOTE AMOUNTS:					325,571	
	6 WWTP EMPLOYEES						
	FOOTNOTE AMOUNTS:					48,759	
	2 WWTP EMPLOYEES AT 50%						
	GL # FOOTNOTE TOTAL:					374,330	
599-548-702.300	OVERTIME	55,624	75,492	59,072	21,391		40,000
599-548-702.400	WAGES - SEASONAL	10,455	4,470	8,216	34		10,000
	1 SEASONAL EMPLOYEE						
599-548-702.440	WAGES-PART TIME	38,211	25,013	20,279	26,682		31,333
	1 PT EMPLOYEE						
599-548-702.600	UNIFORMS ALLOWANCE (PR)	3,675	4,200	4,900	4,200		4,900
599-548-702.800	ACCRUED SICK LEAVE	6,424	7,088	1,000	1,185		1,500
599-548-703.000	OTHER COMPENSATION	10,246	18,418	10,000	6,722		15,000
599-548-715.000	SOCIAL SECURITY (FICA)	40,050	43,497	40,825	31,827		48,756
599-548-716.100	HEALTH INSURANCE	94,950	95,414	118,933	69,439		130,544
599-548-716.200	DENTAL INSURANCE	4,353	5,307	6,360	5,465		8,721
599-548-716.300	OPTICAL INSURANCE	483	805	904	725		1,088
599-548-716.400	LIFE INSURANCE	1,980	2,102	2,020	1,727		2,531
599-548-716.500	DISABILITY INSURANCE	3,156	4,049	5,063	4,044		5,894
599-548-716.600	PHYSICALS	1,472	888	1,250	65		1,000
599-548-717.000	UNEMPLOYMENT INSURANCE	84	71	70	48		50
599-548-718.100	MUNICIPAL EMPLOYEES RETIREMENT PRO	57,512	(32,771)	80,469	60,352	81,158	81,158
599-548-718.200	DEFINED CONTRIBUTION	13,678	15,612	20,154	22,330		40,180
599-548-719.000	WORKERS' COMPENSATION	7,936	7,954	5,766	5,485		6,163
599-548-728.000	OPERATING SUPPLIES	24,081	22,260	36,500	11,342	40,900	40,900
599-548-728.100	SUPPLIES	15,010	21,152	25,600	19,448	26,900	26,900
599-548-743.100	CHEMICALS - IRON	108,569	111,377	110,000	80,019	120,000	120,000
599-548-743.200	CHEMICALS - POLYMER	27,525	44,831	45,000	34,478	50,000	50,000
599-548-743.300	CHEMICALS - CHLORINE	130,580	60,481	16,095	2,258	6,700	6,700
599-548-751.000	GAS & OIL	4,992	7,177	7,228	4,129	8,000	8,253
599-548-801.000	PROFESSIONAL SERVICES: ADMINISTRATION	24,078	18,504	25,250	16,928	30,750	30,750
599-548-810.000	INSURANCE & BONDS	41,626	45,311	47,011	47,011		51,712
599-548-920.100	ELECTRICITY	241,302	258,951	300,000	159,199	300,000	297,794
	INCREASED DUE TO UV DISINFECTION RATHER THAN USING CHLORINE						

Calculations as of 06/30/2026

GL NUMBER	DESCRIPTION	2023-24 ACTIVITY	2024-25 ACTIVITY	2025-26 AMENDED BUDGET	2025-26 ACTIVITY THRU 06/30/26	2026-27 REQUESTED BUDGET	2026-27 RECOMMENDED BUDGET
APPROPRIATIONS							
Dept 548 - WASTEWATER OPERATIONS							
599-548-920.200	GAS	17,748	32,710	36,386	29,059	35,000	37,616
599-548-920.300	TELEPHONE	3,998	4,217	9,350	3,683	6,000	4,923
599-548-920.400	WATER & SEWER	5,168	6,096	6,921	6,841	6,000	7,010
599-548-920.500	REFUSE	1,085	1,161	1,200	871	1,200	1,200
599-548-930.000	BUILDING MAINTENANCE	33,865	13,204	28,300	11,498	47,900	47,900
599-548-932.000	STATIONARY EQUIPMENT	5,956	5,760	6,610	5,760	6,035	6,035
599-548-933.000	EQUIPMENT MAINTENANCE	51,692	33,996	58,494	19,742	66,800	60,000
599-548-934.000	MAINTENANCE	163,776	207,379	265,000	165,456	285,000	285,000
	FOOTNOTE AMOUNTS:					280,000	
	BIOSOLIDS TO LANDFILL						
	FOOTNOTE AMOUNTS:					5,000	
	COLLECTION SYSTEM DEBRIS TO LANDFILL						
	GL # FOOTNOTE TOTAL:					285,000	
599-548-940.000	EQUIPMENT RENTAL	7,031	9,566	10,860	7,832	10,000	10,523
599-548-955.000	MEMBERSHIPS & DUES	395	418	445	432	475	475
599-548-956.000	EDUCATION & TRAINING	959	2,905	4,000	3,106	5,000	5,000
599-548-956.100	SAFETY TRAINING			500		500	500
599-548-965.101	GENERAL FUND CONTRIBUTION	227,432	177,133	183,326	115,303		213,063
599-548-968.000	DEPRECIATION EXPENSE	415,289	432,660				
	Totals for dept 548 - WASTEWATER OPERATIONS	2,306,014	2,227,949	2,039,553	1,369,499	1,295,318	2,275,671
Dept 901 - CAPITAL OUTLAY							
599-901-977.000	COL - EQUIPMENT	46	8,575	130,000	17,357	1,095,000	1,095,000
	FOOTNOTE AMOUNTS:					30,000	
	WEST ROUGHING TOWER PUMP REHAB						
	FOOTNOTE AMOUNTS:					15,000	
	MOTOR/PUMP REPLACEMENT						
	FOOTNOTE AMOUNTS:					750,000	
	AUXILIARY ROOF REPLACEMENT/SCREENING ROOM REHAB						
	FOOTNOTE AMOUNTS:					300,000	
	ADMINISTRATION BUILDING REHAB						
	GL # FOOTNOTE TOTAL:					1,095,000	
599-901-977.000-CWSR571001	COL - EQUIPMENT			50,000			
599-901-977.000-CWSR603401	COL - EQUIPMENT			1,400,041	599,680		10,000,000
	ASSUMPTION BOND WILL COVER ALL EXPENSES - WILL NOT CLOSE UNTIL AUGUST 2026						
599-901-977.000-CWSRF23-24	COL - EQUIPMENT			5,087,574	2,895,795		500,000
599-901-977.000-CWSRF24-25	COL - EQUIPMENT			4,022,000	1,792,413		101,005
	Totals for dept 901 - CAPITAL OUTLAY	46	8,575	10,689,615	5,305,245	1,095,000	11,696,005
Dept 905 - DEBT SERVICE							
599-905-991.100	PRINCIPAL			230,000	230,000		685,000
	FOOTNOTE AMOUNTS:					95,000	
	5691.01						
	FOOTNOTE AMOUNTS:					140,000	
	5710.01						
	FOOTNOTE AMOUNTS:					345,000	

Calculations as of 06/30/2026

GL NUMBER	DESCRIPTION	2023-24 ACTIVITY	2024-25 ACTIVITY	2025-26 AMENDED BUDGET	2025-26 ACTIVITY THRU 06/30/26	2026-27 REQUESTED BUDGET	2026-27 RECOMMENDED BUDGET
ESTIMATED REVENUES							
Dept 000 - REVENUE							
661-000-502.000	GRANT-FEDERAL	26,700	50,000				
661-000-665.000	INTEREST INCOME	126,037	121,851	125,000	96,688		100,000
661-000-667.200	EQUIPMENT RENTAL	936,654	968,090	989,558	832,684		1,086,211
661-000-673.000	SALE OF FIXED ASSETS	89,102		75,000	75,000		
661-000-675.000	MISCELLANEOUS	404	275	6,559	6,559		
661-000-692.000	OTHER FINANCING SOURCES			783,060	783,060		
Totals for dept 000 - REVENUE		1,178,897	1,140,216	1,979,177	1,793,991		1,186,211
TOTAL ESTIMATED REVENUES		1,178,897	1,140,216	1,979,177	1,793,991		1,186,211
APPROPRIATIONS							
Dept 594 - FLEET MAINTENANCE							
661-594-702.100	SALARIES				1,056		28,625
	UTILITIES DIRECTOR AT 10%						
	DPW DIRECTOR DIRECTOR AT 10%						
	DPW SUPER AT 10%						
661-594-702.200	WAGES	94,812	66,881	102,353	68,709		114,814
	2 DPW MECHANIC EMPLOYEES						
661-594-702.300	OVERTIME	13,753	1,305	5,000	2,796		5,000
661-594-702.600	UNIFORMS ALLOWANCE (PR)	700	1,400	1,400	1,400		1,400
661-594-702.800	ACCRUED SICK LEAVE	2,441	(8,133)	302	302		500
661-594-703.000	OTHER COMPENSATION	7,756	8,906	5,000	1,400		2,000
661-594-715.000	SOCIAL SECURITY (FICA)	8,881	5,985	8,721	5,716		11,654
661-594-716.100	HEALTH INSURANCE	15,658	5,372	26,311	23,773		35,784
661-594-716.200	DENTAL INSURANCE	529	218	1,180	1,160		1,710
661-594-716.300	OPTICAL INSURANCE	62	35	192	177		212
661-594-716.400	LIFE INSURANCE	395	264	396	368		414
661-594-716.500	DISABILITY INSURANCE	633	650	1,304	1,127		1,164
661-594-717.000	UNEMPLOYMENT INSURANCE	11	5	20			15
661-594-718.100	MUNICIPAL EMPLOYEES RETIREMENT PRO	29,786	7,793	40,233	30,175	40,578	40,578
661-594-718.200	DEFINED CONTRIBUTION	3,503	3,362	6,141	5,290		12,991
661-594-719.000	WORKERS' COMPENSATION	4,102	2,698	3,060	2,557		3,454
661-594-728.000	OPERATING SUPPLIES	16,945	16,916	30,000	4,010	30,000	30,000
661-594-751.000	GAS & OIL	59,678	49,802	66,056	53,009	70,000	70,000
661-594-810.000	INSURANCE & BONDS	28,533	33,228	34,474	34,474		37,921
661-594-818.000	CONTRACTUAL SERVICES	2,003	1,030	3,000	1,408		3,000
661-594-818.500	AUDIT	1,221	581	607	607		693
661-594-920.300	TELEPHONE		485	756	672	1,000	809
661-594-930.000	BUILDING MAINTENANCE		5,332	14,300	17,452	5,000	5,000
661-594-933.000	EQUIPMENT MAINTENANCE	72,679	71,320	80,000	46,562	80,000	80,000
661-594-940.000	EQUIPMENT RENTAL		583	358	2,812	1,500	
661-594-956.000	EDUCATION & TRAINING	1,044	285	2,000	283	2,000	2,000
661-594-958.000	BAD DEBT EXPENSE	28					
661-594-965.101	GENERAL FUND CONTRIBUTION	46,832	47,186	98,955	74,918		108,621
	10% OF ESTIMATED EQUIPMENT CHARGE BACK REVENUE						
661-594-968.000	DEPRECIATION EXPENSE	288,701	367,200				

Calculations as of 06/30/2026

GL NUMBER	DESCRIPTION	2023-24 ACTIVITY	2024-25 ACTIVITY	2025-26 AMENDED BUDGET	2025-26 THRU 06/30/26 ACTIVITY	2026-27 REQUESTED BUDGET	2026-27 RECOMMENDED BUDGET
APPROPRIATIONS							
Dept 594 - FLEET MAINTENANCE							
661-594-975.000	BUILDING IMPROVEMENTS		1,626	22,350	242	2,500	8,750
Totals for dept 594 - FLEET MAINTENANCE		700,686	692,315	554,469	382,455	232,578	607,109
Dept 901 - CAPITAL OUTLAY							
661-901-979.000	COL-EQUIPMENT		3,703	1,438,000	629,892	25,000	165,000
	TILT TRAILER					11,000	
	CORE BORE MACHINE					8,000	
	WALK BEHIND SNOW THROWER					2,000	
	FORK EXTENTIONS TRACK LOADER					1,500	
	FORK EXTENTIONS LOADER					2,500	
	TON PICK UP REPLACEMENT					50,000	
	JD GATOR FOR SIDEWALK CLEARING					90,000	
	GL # FOOTNOTE TOTAL:					165,000	
Totals for dept 901 - CAPITAL OUTLAY			3,703	1,438,000	629,892	25,000	165,000
Dept 905 - DEBT SERVICE							
661-905-991.100	PRINCIPAL SEWER VAC & SWEEPER						64,060
661-905-993.000	INTEREST SEWER VAC & SWEEPER						34,575
Totals for dept 905 - DEBT SERVICE							98,635
TOTAL APPROPRIATIONS		700,686	696,018	1,992,469	1,012,347	257,578	870,744
NET OF REVENUES/APPROPRIATIONS - FUND 661		478,211	444,198	(13,292)	781,644	(257,578)	315,467
	BEGINNING FUND BALANCE	4,167,858	4,646,068	5,090,269	5,090,269	5,871,913	5,871,913
	ENDING FUND BALANCE	4,646,069	5,090,266	5,076,977	5,871,913	5,614,335	6,187,380
ESTIMATED REVENUES - ALL FUNDS		36,009,420	41,710,575	60,769,138	36,825,784	505,806	59,801,535
APPROPRIATIONS - ALL FUNDS		29,806,768	28,448,171	62,782,586	33,529,735	25,076,546	61,320,908
NET OF REVENUES/APPROPRIATIONS - ALL FUNDS		6,202,652	13,262,404	(2,013,448)	3,296,049	(24,570,740)	(1,519,373)
BEGINNING FUND BALANCE - ALL FUNDS		43,215,219	49,456,596	62,721,270	62,721,270	66,017,319	66,017,319
FUND BALANCE ADJUSTMENTS - ALL FUNDS		38,694	2,270				
ENDING FUND BALANCE - ALL FUNDS		49,456,565	62,721,270	60,707,822	66,017,319	41,446,579	64,497,946