City Council Agenda

February 2, 2026
7:00 p.m.

City Council Chambers
97 N. Broad Street
Hillsdale, MI 49242

I. **Call to Order and Pledge of Allegiance**

II. **Roll Call**

III. **Approval of Agenda**

IV. **Public Comments on Agenda Items**

V. **Consent Agenda**
- A. Approval of Bills
  1. City and BPU Claims of January 15, 2026: $181,165.92
  2. Payroll of January 15, 2026: $218,771.42
- B. City Council Minutes of January 20, 2026
- C. Finance Minutes of January 20, 2026
- D. Community Development Minutes of January 21, 2026
- E. Finance Reports for the Quarter Ending December 31, 2025
- F. Investment Report as of December 31, 2025
- G. Public Safety Committee Minutes January 29, 2026

VI. **Communications/Petitions**
- A. 2025 Year End Code Enforcement and Zoning Report
- B. Tim Green Email
- C. Eric Moore Email
- D. Hillsdale County Commissioner Update – Doug Ingles

VII. **Introduction and Adoption of Ordinances/Public Hearing**

VIII. **Old Business**

IX. **New Business**
- A. Q2 Budget Amendments
- B. Joint Early Voting Agreement
- C. Appointment of Kristopher Joswiak as Police and Fire Chief

X. **Miscellaneous Reports**
- A. Proclamation: None
- B. Appointment: None
- C. Other: Moment of Silence - Eric Pressler

XI. **General Public Comment**

XII. **City Manager's Report**

XIII. **Council Comment**

XIV. **Adjournment**

GL Number	Invoice Line Desc	Vendor	Invoice Description	Amount	Check #
Fund 101 GENERAL FUND					
Dept 000.000					
101-000.000-231.105	DUE TO MMERS-RETIREMENT CONT.	MERS	RETIREMENT	15,462.08	1342
		Total For Dept 000.000		15,462.08	
Dept 175.000 ADMINISTRATIVE SERVICES					
101-175.000-801.000	MUSIC LICENSE 2026	BMI	MUSIC LICENSE 2026	459.00	112057
101-175.000-802.000	SURFACE TABLET KEYBOARD	AMAZON CAPITAL SERVICES, I	SURFACE TABLET KEYBOARD	114.00	112054
101-175.000-802.000	VIPRE EMAIL AND TRENDMICRO RECUR	SONIT SYSTEMS, LLC	VIPRE EMAIL AND TRENDMICRO RECUR (DEC)	167.37	112113
101-175.000-802.000	NET ADMIN DEC 25	SONIT SYSTEMS, LLC	NET ADMIN DEC 25	250.00	112113
101-175.000-806.000	LEGAL FEES - DECEMBER 2025	LOVINGER & THOMPSON, PC	LEGAL FEES - DECEMBER 2025	1,637.02	112091
		Total For Dept 175.000 ADMINISTRATIVE SERVICES		2,627.39	
Dept 191.000 FINANCE DEPARTMENT					
101-191.000-726.000	1099 BLANK FORMS	AMAZON CAPITAL SERVICES, I	1099 BLANK FORMS	13.78	112054
101-191.000-801.000	AUDITING FEES - F-65, ACT 51, FO	YEO & YEO PC	AUDITING FEES - F-65, ACT 51, FORM 5572	3,000.00	112129
		Total For Dept 191.000 FINANCE DEPARTMENT		3,013.78	
Dept 215.000 CITY CLERK DEPARTMENT					
101-215.000-726.000	DATE STAMP 10YR	CURRENT OFFICE SOLUTIONS	DATE STAMP 10 YR	74.00	112063
		Total For Dept 215.000 CITY CLERK DEPARTMENT		74.00	
Dept 257.000 ASSESSING DEPARTMENT					
101-257.000-726.000	SUPPLIES	CURRENT OFFICE SOLUTIONS	OFFICE SUPPLIES - ASSESSING DEPT	132.94	112063
101-257.000-726.000	SUPPLIES	KIMBERLY A. THOMAS	CLEANING SUPPLIES FOR CITY HALL	20.41	112116
101-257.000-734.000	POSTAGE 1ST CLASS	KCI	POSTAGE PRE-PAY - 2026 ASSESSMENT CHANG	1,574.42	112084
101-257.000-850.000	MONTHLY VERIZON BILL - JAN26	VERIZON WIRELESS	MONTHLY VERIZON BILL - JAN26	45.87	112122
		Total For Dept 257.000 ASSESSING DEPARTMENT		1,773.64	
Dept 265.000 BUILDING AND GROUNDS					
101-265.000-726.000	WATER - CITY HALL	HEFFERNAN SOFT WATER SERVI	WATER DELIVERY SERVICE	16.10	112075
101-265.000-801.000	MATS - CITY HALL	CINTAS CORPORATION	MATS - CITY HALL	27.63	112059
101-265.000-801.000	MATS - CITY HALL	CINTAS CORPORATION	MATS - CITY HALL	27.63	112059
101-265.000-801.000	MATS - CITY HALL	CINTAS CORPORATION	MATS - CITY HALL	27.63	112059
101-265.000-801.000	CITY HALL CLEANING - DECEMBER 20	EAST 2 WEST ENTERPRISES, I	CITY HALL CLEANING - DECEMBER 2025	675.00	112066
101-265.000-801.000	MOP & BUFF DISPATCH	EAST 2 WEST ENTERPRISES, I	MOP & BUFF DISPATCH	40.00	112066
101-265.000-850.000	TELEPHONE - CITY HALL	ACD.NET	TELEPHONE - CITY HALL	58.27	112052
101-265.000-930.000	REPAIRS & MAINTENANCE	JC MECHANICAL SERVICES, IN	PUMP BEARING ASSY REPLACEMENT/HEAT CHAN	2,084.50	112081
101-265.000-930.000	ELEVATOR CERT. OF OPERATION RENE	STATE OF MICHIGAN	ELEVATOR CERT. OF OPERATION RENEWAL	319.30	112087
		Total For Dept 265.000 BUILDING AND GROUNDS		3,276.06	
Dept 301.000 POLICE DEPARTMENT					
101-301.000-726.000	NITRILE GLOVES HCPD DET	AMAZON CAPITAL SERVICES, I	NITRILE GLOVES HCPD DET	9.99	112054
101-301.000-726.000	WALKERS PRO LOW PROFILE FOLDING	GALLS, LLC	WALKERS PRO LOW PROFILE FOLDING MUFF	15.68	112072
101-301.000-726.000	SUPPLIES/GEAR FOR RECRUIT SCHOOL	GALLS, LLC	SUPPLIES/GEAR FOR RECRUIT SCHOOL GIMENE	213.32	112072
101-301.000-726.000	EQUIPMENT ALLOWANCE - HANDCUFFS	LEVI STOLL	EQUIPMENT & GYM ALLOWANCE REIMBURSEMENT	200.00	112089
101-301.000-726.000	CONV SYNBL 5W20 (OIL) POLICE	PERFORMANCE AUTOMOTIVE	CONV SYNBL 5W20 (OIL) POLICE	24.76	112103
101-301.000-742.000	2026 EQUIYIPMENT ALLOWANCE BOOTS	ERIC GIACOBONE	2026 EQUIYIPMENT ALLOWANCE BOOTS SOCKS E	200.00	112069
101-301.000-801.000	2026-2027 ANNUAL SUPPLEMENTAL MA	LEXIPOL, LLC	2026-2027 ANNUAL SUPPLEMENTAL MANUALS,	10,385.22	112090
101-301.000-801.000	TLO USE JANUARY POLICE	TRANSUNION RISK AND ALTERN	TLO USE JANUARY POLICE	181.70	112117
101-301.000-801.000	POLICE PHONES	VERIZON WIRELESS	PHONE BILL FOR POLICE AND FIRE OCT/NOV	753.73	112122
101-301.000-930.000	REPAIRS & MAINTENANCE	NORM'S TIRE & SERVICE	BRAKES AND ROTORS UNIT 2-7	1,304.65	112099
101-301.000-930.000	CAR WASHES FOR SEPT OCT NOV DEC	RR&D ENTERPRISES	CAR WASHES FOR SEPT OCT NOV DEC 2025	443.00	112107
101-301.000-956.000	POLICE ACADEMY FALL SESSION FOR	WASHTENAW COMM COLLEGE	POLICE ACADEMY FALL SESSION FOR SANDAHL	360.00	112123
		Total For Dept 301.000 POLICE DEPARTMENT		14,092.05	

GL Number	Invoice Line Desc	Vendor	Invoice Description	Amount	Check #
Fund 101 GENERAL FUND					
Dept 336.000 FIRE DEPARTMENT					
101-336.000-726.000	FUEL PRESSURE SENSOR	PERFORMANCE AUTOMOTIVE	FUEL PRESSURE SENSOR	89.78	112103
101-336.000-801.000	FIRE DEPT TABLET	VERIZON WIRELESS	PHONE BILL FOR POLICE AND FIRE OCT/NOV	20.02	112122
101-336.000-810.000	MEMBERSHIP RENEWAL	NFPA	MEMBERSHIP RENEWAL	225.00	112098
		Total For Dept 336.000 FIRE DEPARTMENT		334.80	
Dept 441.000 PUBLIC SERVICES DEPARTMENT					
101-441.000-726.000	PENS, SHARPIE MARKERS, DRY ERASE	AMAZON CAPITAL SERVICES, I	PENS, SHARPIE MARKERS, DRY ERASE MARKER	108.59	112054
101-441.000-726.000	ON CALL PHONE COVER	AMAZON CAPITAL SERVICES, I	FLOOD LIGHT, ON CALL PHONE CASE, HIGH E	15.95	112054
101-441.000-726.000	WATER - 149 WATERWORKS	HEFFERNAN SOFT WATER SERVI	WATER DELIVERY SERVICE	8.04	112075
101-441.000-742.000	JEANS, BIBS	FRANK ENGLE	JEANS, BIBS - BLAIN'S	123.99	112068
101-441.000-801.000	MATS, MOP	CINTAS CORPORATION	MATS, RAGS, FENDER SKIRT, MOP	50.44	112059
101-441.000-801.000	MATS, MOP	CINTAS CORPORATION	MATS, RAGS, FENDER SKIRT, MOP	50.44	112059
101-441.000-801.000	MATS, MOP	CINTAS CORPORATION	MATS, RAGS, FENDER SKIRT, MOP	50.44	112059
101-441.000-850.000	MONTHLY VERIZON BILL - JAN26	VERIZON WIRELESS	MONTHLY VERIZON BILL - JAN26	42.91	112122
101-441.000-930.000	FLOOD LIGHT, HIGH BAY LIGHT, LED	AMAZON CAPITAL SERVICES, I	FLOOD LIGHT, ON CALL PHONE CASE, HIGH E	222.98	112054
101-441.000-930.000	FRONT DOOR RINGER BATTERY - DPS	GELZER HJ & SON INC	FRONT DOOR RINGER BATTERY - DPS GARAGE	6.99	112073
101-441.000-955.588	PREEMPLOYMENT DRUG TESTING - LUK	CE & A PROFESSIONAL SERVIC	PREEMPLOYMENT DRUG TESTING - LUKE SMITH	57.00	112058
101-441.000-955.588	POST ACCIDENT DRUG TEST	CE & A PROFESSIONAL SERVIC	POST ACCIDENT DRUG TEST	57.00	112058
101-441.000-955.588	PREEMPLOYMENT TESTING - J. LENNO	CE & A PROFESSIONAL SERVIC	PREEMPLOYMENT TESTING - J. LENNOX	56.50	112058
101-441.000-955.588	PREEMPLOYMENT TESTING - J. HERNA	CE & A PROFESSIONAL SERVIC	PREEMPLOYMENT TESTING - J. HERNANDEZ	56.50	112058
		Total For Dept 441.000 PUBLIC SERVICES DEPARTMENT		907.77	
Dept 567.000 CEMETERIES					
101-567.000-726.000	SUPPLIES	BECKER & SCRIVENS CONCRETE	FOUNDATION - MCDOWELL	48.58	112056
101-567.000-801.000	CEMETERY PORTA POT	LAPEW SANITATION - THOMAS	DECEMBER PORTA POT SERVICE	110.00	112086
		Total For Dept 567.000 CEMETERIES		158.58	
Dept 595.000 AIRPORT					
101-595.000-801.000	MERCHANT EQUIP RENTAL BILLING	AVFUEL CORP	MERCHANT EQUIP RENTAL BILLING	20.00	1341
101-595.000-801.000	REFUELING TRUCK RENTAL BILLING	AVFUEL CORP	REFUELING TRUCK RENTAL BILLING	950.00	1341
101-595.000-850.000	TELEPHONE - AIRPORT	ACD.NET	TELEPHONE - AIRPORT	38.87	112052
101-595.000-957.000	PROPERTY TAXES 1391 N LK PLEASAN	ADAMS TOWNSHIP TREASURER	PROPERTY TAXES 1391 N LK PLEASANT RD 3(	0.17	112053
101-595.000-957.000	PROPERTY TAXES E BACON RD	ADAMS TOWNSHIP TREASURER	PROPERTY TAXES E BACON RD 30 08 031 10(	0.31	112053
		Total For Dept 595.000 AIRPORT		1,009.35	
Dept 701.000 PLANNING DEPARTMENT					
101-701.000-726.000	SUPPLIES	GELZER HJ & SON INC	SNOW BRUSH FOR ASSESSOR'S VEHICLE	11.99	112073
101-701.000-726.000	SUPPLIES	GELZER HJ & SON INC	EXTRA KEY FOR CODE ENF OFFICE	3.29	112073
		Total For Dept 701.000 PLANNING DEPARTMENT		15.28	
Dept 756.000 PARKS					
101-756.000-801.000	BOAT LAUNCH PORTA POT	LAPEW SANITATION - THOMAS	DECEMBER PORTA POT SERVICE	115.00	112086
		Total For Dept 756.000 PARKS		115.00	
		Total For Fund 101 GENERAL FUND		42,859.78	
Fund 244 ECONOMIC DEVELOPMENT CORP FUND					
Dept 728.000 ECONOMIC DEVELOPMENT					
244-728.000-957.000	PROPERTY TAX WINDSWEPT LN	CITY OF HILLSDALE	PROPERTY TAX WINDSWEPT LN	53.50	112060
244-728.000-957.000	PROPERTY TAXES 450 HIDDEN MEADOW	CITY OF HILLSDALE	PROPERTY TAXES 450 HIDDEN MEADOWS DR	9.54	112060
		Total For Dept 728.000 ECONOMIC DEVELOPMENT		63.04	
		Total For Fund 244 ECONOMIC DEVELOPMENT CORP FUND		63.04	

GL Number	Invoice Line Desc	Vendor	Invoice Description	Amount	Check #
Fund 247 TAX INCREMENT FINANCE ATH.					
Dept 900.000 CAPITAL OUTLAY					
247-900.000-801.247	TIFA FACADE GRANT REIMBURSEMENT	MT MAIER PROPERTIES, LLC	TIFA FACADE GRANT REIMBURSEMENT	10,000.00	112097
247-900.000-957.000	PROPERTY TAX 110 N BROAD ST	CITY OF HILLSDALE	PROPERTY TAX 110 N BROAD ST	4,055.74	112060
		Total For Dept 900.000 CAPITAL OUTLAY		14,055.74	
		Total For Fund 247 TAX INCREMENT FINANCE ATH.		14,055.74	
Fund 271 LIBRARY FUND					
Dept 790.000 LIBRARY					
271-790.000-726.000	BREAK ROOM COAT RACKS.	AMAZON CAPITAL SERVICES, I	BREAK ROOM COAT RACKS.	65.80	112054
271-790.000-726.000	TOILET PAPER	AMAZON CAPITAL SERVICES, I	TOILET PAPER	70.26	112054
271-790.000-726.000	HAND SOAP FOR PUBLIC RESTROOMS	AMAZON CAPITAL SERVICES, I	HAND SOAP FOR PUBLIC RESTROOMS	72.65	112054
271-790.000-726.000	CARDSTOCK, TRASH BAG	AMAZON CAPITAL SERVICES, I	PROGRAM SUPPLIES, OFFICE SUPPLIES, BOOK	37.85	112054
271-790.000-801.000	MONTHLY COPIER LEASE AND PRINTS	CURRENT OFFICE SOLUTIONS	MONTHLY COPIER LEASE AND PRINTS	185.98	112063
271-790.000-801.000	MONTHLY FOYER CLEANING AND BATHR	EAST 2 WEST ENTERPRISES, I	MONTHLY FOYER CLEANING AND BATHROOMS	490.00	112066
271-790.000-801.000	WATER COOLER RENT - LIBRARY	HEFFERNAN SOFT WATER SERVI	WATER COOLER RENT - LIBRARY	12.00	112075
271-790.000-801.000	2026 OVERDRIVE (ALL 4 QUARTERS)	WOODLANDS LIBRARY COOPERAT	2026 OVERDRIVE (ALL 4 QUARTERS)	950.00	112128
271-790.000-802.000	VIPRE EMAIL AND TRENDMICRO RECUR	SONIT SYSTEMS, LLC	VIPRE EMAIL AND TRENDMICRO RECUR (DEC)	37.62	112113
271-790.000-850.000	TELEPHONE - LIBRARY	ACD.NET	TELEPHONE - LIBRARY	19.47	112052
271-790.000-880.000	JAN/FEB AD	SIMPLY HERS MAGAZINE	JAN/FEB AD	150.00	112111
271-790.000-930.000	THERMOSTAT REPLACEMENT	GRIFFITHS MECHANICAL CONTR	THERMOSTAT REPLACEMENT	2,169.00	112074
271-790.000-964.000	BILL BACK 30-006-426-328-02	HILLSDALE CO TREASURER	BILL BACK 30-006-426-328-02	10.13	112077
271-790.000-982.000	EMMA M LION	AMAZON CAPITAL SERVICES, I	PROGRAM SUPPLIES, OFFICE SUPPLIES, BOOK	18.99	112054
271-790.000-982.000	EMMA M LION BOOKS PATRONS REQUES	AMAZON CAPITAL SERVICES, I	EMMA M LION BOOKS PATRONS REQUESTING	164.93	112054
271-790.000-982.000	KATHY REICHS FIRE AND BONES	AMAZON CAPITAL SERVICES, I	ADULT BOOK FOR SERIES, YOUTH BOOKS TO C	15.71	112054
271-790.000-982.000	MOVIES FOR COLLECTION/PATRON REQ	AMAZON CAPITAL SERVICES, I	MOVIES FOR COLLECTION/PATRON REQUESTS	35.15	112054
271-790.000-982.000	BOOKS - JAN26 ADULT	INGRAM LIBRARY SERVICES	BOOKS - JAN26 ADULT	122.02	112080
271-790.000-982.000	BOOKS - DEC25 ADULT	INGRAM LIBRARY SERVICES	BOOKS - DEC25 ADULT	39.57	112080
271-790.000-982.000	BOOKS - JAN25 ADULT	INGRAM LIBRARY SERVICES	BOOKS - JAN25 ADULT	18.13	112080
271-790.000-982.000	BOOKS - ADULT DEC2025	INGRAM LIBRARY SERVICES	BOOKS - ADULT DEC2025	19.21	112080
271-790.000-982.000	BOOKS - DEC25 ADULT	INGRAM LIBRARY SERVICES	BOOKS - DEC25 ADULT	11.41	112080
271-790.000-982.000	BOOKS - DEC25 ADULT	INGRAM LIBRARY SERVICES	BOOKS - DEC25 ADULT	18.12	112080
271-790.000-982.000	BOOKS - JAN25 ADULT	INGRAM LIBRARY SERVICES	BOOKS - JAN25 ADULT	118.14	112080
271-790.000-982.000	BOOKS - DEC25 ADULT	INGRAM LIBRARY SERVICES	BOOKS - DEC25 ADULT	129.56	112080
271-790.000-982.000	BOOKS - DEC25 ADULT	INGRAM LIBRARY SERVICES	BOOKS - DEC25 ADULT	89.94	112080
271-790.000-982.002	REPLACEMENT DOGMAN BOOK	AMAZON CAPITAL SERVICES, I	REPLACEMENT DOGMAN BOOK	6.51	112054
271-790.000-982.002	PERCY JACKSON REPLACEMENT BOOK	AMAZON CAPITAL SERVICES, I	PERCY JACKSON REPLACEMENT BOOK	10.99	112054
271-790.000-982.002	REPLACEMENT ACTIVITY FOR STORYTI	AMAZON CAPITAL SERVICES, I	REPLACEMENT ACTIVITY FOR STORYTIME BACK	15.89	112054
		Total For Dept 790.000 LIBRARY		5,105.03	
Dept 792.000 LIBRARY - CHILDREN'S AREA					
271-792.000-726.000	APPLE JUICE FOR LBW	AMAZON CAPITAL SERVICES, I	APPLE JUICE FOR LBW	4.31	112054
271-792.000-726.000	CRICUT PROGRAMS	AMAZON CAPITAL SERVICES, I	PROGRAM SUPPLIES, OFFICE SUPPLIES, BOOK	22.37	112054
271-792.000-726.000	COTTON CANDY SUGAR, RANDOM YOUTH	AMAZON CAPITAL SERVICES, I	COTTON CANDY SUGAR, RANDOM YOUTH PROGRA	29.68	112054
271-792.000-982.000	STEAM TRAIN DREAM TRAIN SERIES	AMAZON CAPITAL SERVICES, I	ADULT BOOK FOR SERIES, YOUTH BOOKS TO C	24.19	112054
271-792.000-982.000	BOOKS - JAN26 CHI	INGRAM LIBRARY SERVICES	BOOKS - JAN26 CHI	425.29	112080
271-792.000-982.000	BOOKS - NOV25 CHI	INGRAM LIBRARY SERVICES	BOOKS - NOV25 CHI	20.72	112080
271-792.000-982.000	BOOKS - DEC25 CHI	INGRAM LIBRARY SERVICES	BOOKS - DEC25 CHI	31.76	112080
271-792.000-982.000	BOOKS - DEC25 CHI	INGRAM LIBRARY SERVICES	BOOKS - DEC25 CHI	25.44	112080
		Total For Dept 792.000 LIBRARY - CHILDREN'S AREA		583.76	
		Total For Fund 271 LIBRARY FUND		5,688.79	
Fund 481 AIRPORT IMPROVEMENT FUND					

GL Number	Invoice Line Desc	Vendor	Invoice Description	Amount	Check #
Fund 481 AIRPORT IMPROVEMENT FUND					
Dept 175.000 ADMINISTRATIVE SERVICES					
481-175.000-818.000	INS PREM FOR TRACTOR	HIGHSTREET INS. & FINANCIA	INS PREM FOR TRACTOR	29.00	112076
481-175.000-818.000	INS PREMIUM FOR TERMINAL	HIGHSTREET INS. & FINANCIA	INS PREMIUM FOR TERMINAL	469.00	112076
		Total For Dept 175.000 ADMINISTRATIVE SERVICES		498.00	
		Total For Fund 481 AIRPORT IMPROVEMENT FUND		498.00	
Fund 582 ELECTRIC FUND					
Dept 000.000					
582-000.000-110.000	BULB - 100 WATT HPS	POWER LINE SUPPLY	BULBS- BLVDS	257.40	112104
582-000.000-202.100	4CCH	COMMUNITY ACTION AGENCY	UB refund for account: 026081	125.17	112062
582-000.000-202.100	4CCH	MEADE, GINA N	UB refund for account: 023460	120.38	112094
582-000.000-202.100	4CCH	SMITH, RICHARD D	UB refund for account: 020921	264.21	112112
582-000.000-202.100	4CCH	STATE OF MICHIGAN	UB refund for account: 018485	103.28	112114
582-000.000-249.100	OPERATION ROUND-UP - DECEMBER 20	COMMUNITY ACTION AGENCY	OPERATION ROUND-UP - DECEMBER 2025	3,117.84	112061
582-000.000-249.100	LIEAF-6099 DECEMBER 2025 P.A. 95	LARA - MI PUBLIC SERVICE (	LIEAF-6099 DECEMBER 2025 P.A. 95	8,965.03	112088
582-000.000-255.000	NEW ACCT	STEWART, BRIAN D	UB refund for account: 035028	22.82	112115
		Total For Dept 000.000		12,976.13	
Dept 175.000 ADMINISTRATIVE SERVICES					
582-175.000-726.000	SUPPLIES - 45 MONROE STREET	CURRENT OFFICE SOLUTIONS	SUPPLIES - 45 MONROE STREET	48.00	112063
582-175.000-726.000	COPIES/CONTRACT BILLING - DEC 2	CURRENT OFFICE SOLUTIONS	COPIES/CONTRACT BILLING - DEC 2025	133.52	112063
582-175.000-726.000	WATER 45 MONROE ST	RUPERT'S CULLIGAN	WATER 45 MONROE ST	16.50	112108
582-175.000-801.000	MATS - 45 MONROE ST	CINTAS CORPORATION	MATS - 45 MONROE ST	2.50	112059
582-175.000-801.000	MATS - 45 MONROE ST	CINTAS CORPORATION	MATS - 45 MONROE ST	2.50	112059
582-175.000-801.000	COPIES/CONTRACT BILLING - DEC 2	CURRENT OFFICE SOLUTIONS	COPIES/CONTRACT BILLING - DEC 2025	138.12	112063
582-175.000-801.000	PRINTING/POSTAGE AND HANDLING -	DELAWARE SYSTEMS	PRINTING/POSTAGE AND HANDLING - DEC 202	1,340.50	112064
582-175.000-801.000	BPU CLEANING - DEC 2025	EAST 2 WEST ENTERPRISES, I	BPU CLEANING - DEC 2025	127.50	112066
582-175.000-801.000	COMMISSION PAID FOR COLLECTIONS	ONLINE INFORMATION SERVICE	COMMISSION PAID FOR COLLECTIONS DEC 202	351.72	112101
582-175.000-801.000	WEB ACCESS/UTILITY EXCHANGE - DE	ONLINE INFORMATION SERVICE	WEB ACCESS/UTILITY EXCHANGE - DEC 2025	35.72	112101
582-175.000-801.000	ALARM QUARTERLY ALL 2/26-4-26	PER MAR SECURITY SERVICES	ALARM QUARTERLY ALL 2/26-4-26	247.80	112102
582-175.000-801.000	AUDITING FEES - F-65, ACT 51, FO	YEO & YEO PC	AUDITING FEES - F-65, ACT 51, FORM 5572	1,500.00	112129
582-175.000-802.000	SPEAKERS AND MISC CABLES	AMAZON CAPITAL SERVICES, I	SPEAKERS AND MISC CABLES	43.44	112054
582-175.000-802.000	VIPRE EMAIL AND TRENDMICRO RECUR	SONIT SYSTEMS, LLC	VIPRE EMAIL AND TRENDMICRO RECUR (DEC)	85.55	112113
582-175.000-802.000	NET ADMIN DEC 25	SONIT SYSTEMS, LLC	NET ADMIN DEC 25	328.13	112113
582-175.000-802.000	MILSOFT DISSPATCH LICENSE 1-26	MILSOFT	MILSOFT DISSPATCH LICENSE 1-26	275.63	112121
582-175.000-802.000	IVR POOLED MONTHLY OUTAGE SUB 1-	MILSOFT	IVR POOLED MONTHLY OUTAGE SUB 1-26	272.25	112121
582-175.000-850.000	TELEPHONE - POWER PLANT	ACD.NET	TELEPHONE - POWER PLANT	38.87	112052
582-175.000-850.000	FIBER - 45 MONROE STREET	ACD.NET	FIBER - 45 MONROE STREET	100.00	112052
582-175.000-850.000	MONTHLY VERIZON BILL - JAN26	VERIZON WIRELESS	MONTHLY VERIZON BILL - JAN26	467.05	112122
582-175.000-880.000	COMMUNITY PROMOTION - DEC 2025	MCKIBBIN MEDIA GROUP, INC.	COMMUNITY PROMOTION - DEC 2025	125.00	112093
582-175.000-920.000	503214966 - 45 MONROE	MICHIGAN GAS UTILITIES	NATURAL GAS UTILITY - 45 MONROE ST	434.45	1334
		Total For Dept 175.000 ADMINISTRATIVE SERVICES		6,114.75	
Dept 544.000 OPERATIONS					
582-544.000-726.000	CABINET MAGNETIC LATCHES	AMAZON CAPITAL SERVICES, I	CABINET MAGNETIC LATCHES	26.69	112054
582-544.000-726.000	CLIPBOARDS W/ STORAGE	AMAZON CAPITAL SERVICES, I	CLIPBOARDS W/ STORAGE	49.99	112054
582-544.000-726.000	OUTDOOR FLOOD LIGHTS AND 18650 B	AMAZON CAPITAL SERVICES, I	OUTDOOR FLOOD LIGHTS AND 18650 BATTERIE	157.99	112054
582-544.000-726.000	BOLTS/HINGES	FAMILY FARM & HOME	BOLTS/HINGES	147.76	112070
582-544.000-726.000	WELD BOX/OUTLET/WALLPLATE	GELZER HJ & SON INC	WELD BOX/OUTLET/WALLPLATE	26.28	112073
582-544.000-726.000	HINGES	GELZER HJ & SON INC	HINGES	64.95	112073
582-544.000-726.000	HINGE RETURN	GELZER HJ & SON INC	HINGE RETURN	(27.98)	112073
582-544.000-726.000	FLAT HEAD/MASONRY BIT	GELZER HJ & SON INC	FLAT HEAD/MASONRY BIT	40.68	112073
582-544.000-726.000	REFILL JUGS - 201 WATERWORKS DR	HEFFERNAN SOFT WATER SERVI	REFILL JUGS - 201 WATERWORKS DR	8.16	112075

GL Number	Invoice Line Desc	Vendor	Invoice Description	Amount	Check #
Fund 582 ELECTRIC FUND					
Dept 544.000 OPERATIONS					
582-544.000-726.000	PYLWOOD/OSB BOARDS	JONESVILLE LUMBER	PYLWOOD/OSB BOARDS	63.56	112083
582-544.000-730.000	DIESEL EXHAUST	FAMILY FARM & HOME	DIESEL EXHAUST	44.95	112070
582-544.000-730.000	NEW VALVE SYSTEM - WHITE 2019 FO	NORM'S TIRE & SERVICE	NEW VALVE SYSTEM - WHITE 2019 FORD F-45	1,097.58	112099
582-544.000-730.000	39-03 TIRES	NORM'S TIRE & SERVICE	39-03 TIRES	738.87	112099
582-544.000-740.000	BPU FUEL - DEC 2025	WATKINS TRANSPORT INC	BPU FUEL - DEC 2025	1,564.78	112127
582-544.000-801.000	401 HILLSDALE STREET RENTAL	LRS, LLC	401 HILLSDALE STREET RENTAL	707.00	112092
582-544.000-801.000	GLOVES/TESTING PR SLEEVES	POWER LINE SUPPLY	GLOVES/TESTING PR SLEEVES	850.57	112104
582-544.000-801.000	SD MYERS TRANSFORMER TESTING	SD MEYERS LLC	TRANSFORMER OIL TESTING	4,760.00	112110
582-544.000-801.000	SPECIAL WASTE - 45 MONROE	WM CORPORATE SERVICES, INC	SPECIAL WASTE - 45 MONROE	178.39	112124
582-544.000-920.000	504504154 - 37 MONROE	MICHIGAN GAS UTILITIES	NATURAL GAS UTILITY - 37 MONROE GEN SET	24.80	1333
582-544.000-920.000	504504154 - 37 MONROE	MICHIGAN GAS UTILITIES	NATURAL GAS UTILITY - 37 MONROE	102.28	1336
582-544.000-930.000	HINGES RETURN	FAMILY FARM & HOME	HINGES RETURN	(47.93)	112070
		Total For Dept 544.000 OPERATIONS		10,579.37	
Dept 900.000 CAPITAL OUTLAY					
582-900.000-970.000-171003	SERVICE CHARGES	KENDALL ELECTRIC	SERVICE CHARGES	20.18	112085
582-900.000-970.000-171003	CAPITAL OUTLAY - UNDERGROUND CON	KENDALL ELECTRIC	PVC COUPLING	21.60	112085
582-900.000-970.000-171003	CAPITAL OUTLAY - UNDERGROUND CON	KENDALL ELECTRIC	PVC CONDUIT	1,323.78	112085
582-900.000-970.000-171003	CAPITAL OUTLAY - UNDERGROUND CON	KENDALL ELECTRIC	CPLG W/M ADAPTER	546.27	112085
		Total For Dept 900.000 CAPITAL OUTLAY		1,911.83	
		Total For Fund 582 ELECTRIC FUND		31,582.08	
Fund 588 DIAL A RIDE					
Dept 596.000 DIAL-A-RIDE					
588-596.000-726.000	RUBBER BANDS, COPY PAPER, TIRE K	AMAZON CAPITAL SERVICES, I	PENS, SHARPIE MARKERS, DRY ERASE MARKER	38.92	112054
588-596.000-726.000	DRAIN PAN, FUNNEL - DART	PERFORMANCE AUTOMOTIVE	DRAIN PAN, FUNNEL - DART	12.00	112103
588-596.000-730.000	BATTERY DART#59	PERFORMANCE AUTOMOTIVE	BATTERY DART#59	185.99	112103
588-596.000-740.000	1 QT TRANS FLUID	PERFORMANCE AUTOMOTIVE	FLUID PUMP, 3 QTS TRANS FLUID	10.29	112103
588-596.000-740.000	DECEMBER 2025 FUEL - DART	WATKINS TRANSPORT INC	DECEMBER 2025 FUEL - DART	1,647.90	112127
588-596.000-801.000	DART-RUGS & MOPS-1/2/2026	CINTAS CORPORATION	DART-RUGS & MOPS-1/2/2026	24.90	112059
588-596.000-920.000	507035798 - 981 DEVELOPMENT DR -	MICHIGAN GAS UTILITIES	NATURAL GAS UTILITY - 981 DEVELOPMENT I	355.61	1331
		Total For Dept 596.000 DIAL-A-RIDE		2,275.61	
		Total For Fund 588 DIAL A RIDE		2,275.61	
Fund 590 SEWER FUND					
Dept 000.000					
590-000.000-202.100	SBK1	MEADE, GINA N	UB refund for account: 023460	59.15	112094
590-000.000-255.000	NEW ACCT	STEWART, BRIAN D	UB refund for account: 035028	11.41	112115
		Total For Dept 000.000		70.56	
Dept 175.000 ADMINISTRATIVE SERVICES					
590-175.000-726.000	SUPPLIES - 45 MONROE STREET	CURRENT OFFICE SOLUTIONS	SUPPLIES - 45 MONROE STREET	24.00	112063
590-175.000-726.000	COPIES/CONTRACT BILLING - DEC 2	CURRENT OFFICE SOLUTIONS	COPIES/CONTRACT BILLING - DEC 2025	66.76	112063
590-175.000-726.000	WATER 45 MONROE ST	RUPERT'S CULLIGAN	WATER 45 MONROE ST	8.25	112108
590-175.000-801.000	MATS - 45 MONROE ST	CINTAS CORPORATION	MATS - 45 MONROE ST	1.25	112059
590-175.000-801.000	MATS - 45 MONROE ST	CINTAS CORPORATION	MATS - 45 MONROE ST	1.25	112059
590-175.000-801.000	COPIES/CONTRACT BILLING - DEC 2	CURRENT OFFICE SOLUTIONS	COPIES/CONTRACT BILLING - DEC 2025	69.06	112063
590-175.000-801.000	PRINTING/POSTAGE AND HANDLING -	DELAWARE SYSTEMS	PRINTING/POSTAGE AND HANDLING - DEC 202	670.25	112064
590-175.000-801.000	BPU CLEANING - DEC 2025	EAST 2 WEST ENTERPRISES, I	BPU CLEANING - DEC 2025	63.75	112066
590-175.000-801.000	COMMISSION PAID FOR COLLECTIONS	ONLINE INFORMATION SERVICE	COMMISSION PAID FOR COLLECTIONS DEC 202	175.87	112101
590-175.000-801.000	WEB ACCESS/UTILITY EXCHANGE - DE	ONLINE INFORMATION SERVICE	WEB ACCESS/UTILITY EXCHANGE - DEC 2025	17.86	112101

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Fund 590 SEWER FUND					
Dept 175.000 ADMINISTRATIVE SERVICES					
590-175.000-801.000	ALARM QUARTERLY ALL 2/26-4-26	PER MAR SECURITY SERVICES	ALARM QUARTERLY ALL 2/26-4-26	236.25	112102
590-175.000-801.000	AUDITING FEES - F-65, ACT 51, FO	YEO & YEO PC	AUDITING FEES - F-65, ACT 51, FORM 5572	750.00	112129
590-175.000-802.000	SPEAKERS AND MISC CABLES	AMAZON CAPITAL SERVICES, I	SPEAKERS AND MISC CABLES	21.71	112054
590-175.000-802.000	VIPRE EMAIL AND TRENDMICRO RECUR	SONIT SYSTEMS, LLC	VIPRE EMAIL AND TRENDMICRO RECUR (DEC)	41.84	112113
590-175.000-802.000	NET ADMIN DEC 25	SONIT SYSTEMS, LLC	NET ADMIN DEC 25	164.06	112113
590-175.000-802.000	MILSOFT DISSPATCH LICENSE 1-26	MILSOFT	MILSOFT DISSPATCH LICENSE 1-26	137.81	112121
590-175.000-802.000	IVR POOLED MONTHLY OUTAGE SUB 1-	MILSOFT	IVR POOLED MONTHLY OUTAGE SUB 1-26	125.00	112121
590-175.000-850.000	TELEPHONE - WWTP 101 W GALLOWAY	ACD.NET	TELEPHONE - WWTP 101 W GALLOWAY	19.47	112052
590-175.000-850.000	FIBER - 45 MONROE STREET	ACD.NET	FIBER - 45 MONROE STREET	50.00	112052
590-175.000-850.000	MONTHLY VERIZON BILL - JAN26	VERIZON WIRELESS	MONTHLY VERIZON BILL - JAN26	143.46	112122
590-175.000-880.000	COMMUNITY PROMOTION - DEC 2025	MCKIBBIN MEDIA GROUP, INC.	COMMUNITY PROMOTION - DEC 2025	62.50	112093
590-175.000-920.000	503214966 - 45 MONROE	MICHIGAN GAS UTILITIES	NATURAL GAS UTILITY - 45 MONROE ST	217.23	1334
		Total For Dept 175.000 ADMINISTRATIVE SERVICES		3,067.63	
Dept 546.000 OPERATIONS					
590-546.000-726.000	PLUMBING	FAMILY FARM & HOME	PLUMBING	19.97	112070
590-546.000-726.000	MISC SUPPLIES	FAMILY FARM & HOME	MISC SUPPLIES	181.13	112070
590-546.000-726.000	DISTRIBUTION SUPPLIES	FAMILY FARM & HOME	DISTRIBUTION SUPPLIES	35.97	112070
590-546.000-726.000	PLUMBING AND GLOVES	FAMILY FARM & HOME	PLUMBING AND GLOVES	176.15	112070
590-546.000-726.000	GREASE	FAMILY FARM & HOME	GREASE	69.90	112070
590-546.000-726.000	SUPPLIES	GELZER HJ & SON INC	BATTERIES	35.48	112073
590-546.000-726.000	LIFT STATION DEGREASER	INDUSTRIAL CHEM LABS & SEI	LIFT STATION DEGREASER	288.66	112079
590-546.000-726.000	CHEMICAL SUPPLIES	NORTH CENTRAL LABORATORIES	CHEMICAL SUPPLIES	554.89	112100
590-546.000-726.000	RAIN PANTS AND LAB SUPPLIES	USABLUEBOOK	RAIN PANTS AND LAB SUPPLIES	716.50	112120
590-546.000-727.800	DISTILLED LAB WATER - 101 W GALL	RUPERT'S CULLIGAN	DISTILLED LAB WATER - 101 W GALLOWAY	34.00	112108
590-546.000-727.800	RETURN: SWING SAMPLER	USABLUEBOOK	RETURN: SWING SAMPLER	(321.90)	112120
590-546.000-727.800	FERROUS CHLORIDE	WATER SOLUTIONS UNLIMITED	FERROUS CHLORIDE	3,629.00	112125
590-546.000-727.800	CL2 AND SO2 WWTP	WATER SOLUTIONS UNLIMITED	CL2 AND SO2 WWTP	3,265.05	112125
590-546.000-727.800	FERROUS CHLORIDE	WATER SOLUTIONS UNLIMITED	FERROUS CHLORIDE	5,411.00	112125
590-546.000-740.000	BPU FUEL - DEC 2025	WATKINS TRANSPORT INC	BPU FUEL - DEC 2025	539.28	112127
590-546.000-801.000	CONTRACT WASTEWATER LICENSE SERV	JG WASTEWATER SERVICE, LLC	CONTRACT WASTEWATER LICENSE SERVICE	2,500.00	112082
590-546.000-801.000	BEF QUARTERLY / MONTHLY	MERIT LABORATORIES	BEF QUARTERLY / MONTHLY	210.00	112095
590-546.000-801.000	BEF COMPLIANCE	MERIT LABORATORIES	BEF COMPLIANCE	5,314.00	112095
590-546.000-801.000	SULFATE AND CHLORIDE	MERIT LABORATORIES	SULFATE AND CHLORIDE	53.00	112095
590-546.000-801.000	CONTRACTUAL SERVICES	PER MAR SECURITY SERVICES	ALARM SERVICE FOR FERROUS CHLORIDE	149.10	112102
590-546.000-801.000	101 GALLOWAY - GRIT DUMPSTER REM	REPUBLIC SERVICES OF KALAN	101 GALLOWAY - GRIT DUMPSTER REMOVAL	48.60	112106
590-546.000-920.000	505161747 - 91 MARION	MICHIGAN GAS UTILITIES	NATURAL GAS UTILITY - CREDIT - 91 MARIO	(47.58)	1331
590-546.000-920.000	504904602 - 101 W GALLOWAY	MICHIGAN GAS UTILITIES	NATURAL GAS UTILITY - 101 W GALLOWAY DF	345.40	1332
590-546.000-920.000	504504154 - 37 MONROE	MICHIGAN GAS UTILITIES	NATURAL GAS UTILITY - 37 MONROE GEN SET	12.40	1333
590-546.000-920.000	505161747 - 101 W GALLOWAY MN	MICHIGAN GAS UTILITIES	NATURAL GAS UTILITY - 101 W GALLOWAY MN	1,239.70	1335
590-546.000-920.000	504504154 - 37 MONROE	MICHIGAN GAS UTILITIES	NATURAL GAS UTILITY - 37 MONROE	51.13	1336
590-546.000-920.000	504504154 - 135 BARBER ST	MICHIGAN GAS UTILITIES	NATURAL GAS UTILITY - 135 BARBER ST	47.43	1337
590-546.000-920.000	504904602 - 101 W GALLOWAY	MICHIGAN GAS UTILITIES	NATURAL GAS UTILITY - 101 W GALLOWAY	2,251.21	1338
590-546.000-920.000	504756735 - W GALLOWAY GR	MICHIGAN GAS UTILITIES	NATURAL GAS UTILITY - W GALLOWAY GR	238.57	1340
590-546.000-930.000	SUMP PUMP	AMERICAN COPPER AND BRASS,	SUMP PUMP	170.00	112055
590-546.000-930.000	ONE BASEPLATE AND MATERIAL TO FI	ECKELBERRY'S WELDING	ONE BASEPLATE AND MATERIAL TO FINISH BA	4,320.00	112067
590-546.000-930.000	MISC PLUMBING	GELZER HJ & SON INC	FASTENERS	6.90	112073
590-546.000-930.000	FASTENERS	GELZER HJ & SON INC	FASTENERS	24.48	112073
590-546.000-930.000	GRINDING WHEEL	GELZER HJ & SON INC	GRINDING WHEEL	73.99	112073
590-546.000-930.000	PLUMBING	GELZER HJ & SON INC	PLUMBING	19.48	112073
590-546.000-930.000	BUFFALO SOCKET	PERFORMANCE AUTOMOTIVE	BUFFALO SOCKET	15.19	112103
590-546.000-930.000	DO SENSOR AND ANYLIZER	YSI INC.	DO SENSOR AND ANYLIZER	2,354.34	112130

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Fund 590 SEWER FUND					
Dept 546.000 OPERATIONS					
590-546.000-930.000	DO SENSOR 201650Y	YSI INC.	DO SENSOR AND CABLE	2,096.41	112130
		Total For Dept 546.000 OPERATIONS		36,128.83	
		Total For Fund 590 SEWER FUND		39,267.02	
Fund 591 WATER FUND					
Dept 000.000					
591-000.000-202.100	WCCH	MEADE, GINA N	UB refund for account: 023460	48.72	112094
591-000.000-255.000	NEW ACCT	STEWART, BRIAN D	UB refund for account: 035028	11.41	112115
		Total For Dept 000.000		60.13	
Dept 175.000 ADMINISTRATIVE SERVICES					
591-175.000-726.000	SUPPLIES - 45 MONROE STREET	CURRENT OFFICE SOLUTIONS	SUPPLIES - 45 MONROE STREET	24.00	112063
591-175.000-726.000	COPIES/CONTRACT BILLING - DEC 2	CURRENT OFFICE SOLUTIONS	COPIES/CONTRACT BILLING - DEC 2025	66.76	112063
591-175.000-726.000	WATER 45 MONROE ST	RUPERT'S CULLIGAN	WATER 45 MONROE ST	8.25	112108
591-175.000-801.000	MATS - 45 MONROE ST	CINTAS CORPORATION	MATS - 45 MONROE ST	1.25	112059
591-175.000-801.000	MATS - 45 MONROE ST	CINTAS CORPORATION	MATS - 45 MONROE ST	1.25	112059
591-175.000-801.000	COPIES/CONTRACT BILLING - DEC 2	CURRENT OFFICE SOLUTIONS	COPIES/CONTRACT BILLING - DEC 2025	69.06	112063
591-175.000-801.000	PRINTING/POSTAGE AND HANDLING -	DELAWARE SYSTEMS	PRINTING/POSTAGE AND HANDLING - DEC 202	670.24	112064
591-175.000-801.000	BPU CLEANING - DEC 2025	EAST 2 WEST ENTERPRISES, I	BPU CLEANING - DEC 2025	63.75	112066
591-175.000-801.000	COMMISSION PAID FOR COLLECTIONS	ONLINE INFORMATION SERVICE	COMMISSION PAID FOR COLLECTIONS DEC 202	175.86	112101
591-175.000-801.000	WEB ACCESS/UTILITY EXCHANGE - DE	ONLINE INFORMATION SERVICE	WEB ACCESS/UTILITY EXCHANGE - DEC 2025	17.86	112101
591-175.000-801.000	ALARM QUARTERLY ALL 2/26-4-26	PER MAR SECURITY SERVICES	ALARM QUARTERLY ALL 2/26-4-26	236.25	112102
591-175.000-801.000	AUDITING FEES - F-65, ACT 51, FO	YEO & YEO PC	AUDITING FEES - F-65, ACT 51, FORM 5572	750.00	112129
591-175.000-802.000	SPEAKERS AND MISC CABLES	AMAZON CAPITAL SERVICES, I	SPEAKERS AND MISC CABLES	21.71	112054
591-175.000-802.000	VIPRE EMAIL AND TRENDMICRO RECUR	SONIT SYSTEMS, LLC	VIPRE EMAIL AND TRENDMICRO RECUR (DEC)	41.84	112113
591-175.000-802.000	NET ADMIN DEC 25	SONIT SYSTEMS, LLC	NET ADMIN DEC 25	164.06	112113
591-175.000-802.000	MILSOFT DISSPATCH LICENSE 1-26	MILSOFT	MILSOFT DISSPATCH LICENSE 1-26	137.81	112121
591-175.000-802.000	IVR POOLED MONTHLY OUTAGE SUB 1-	MILSOFT	IVR POOLED MONTHLY OUTAGE SUB 1-26	125.00	112121
591-175.000-850.000	TELEPHONE - WTP 401 HILLSDALE ST	ACD.NET	TELEPHONE - WTP 401 HILLSDALE STREET	19.47	112052
591-175.000-850.000	FIBER - 45 MONROE STREET	ACD.NET	FIBER - 45 MONROE STREET	50.00	112052
591-175.000-850.000	MONTHLY VERIZON BILL - JAN26	VERIZON WIRELESS	MONTHLY VERIZON BILL - JAN26	143.46	112122
591-175.000-880.000	COMMUNITY PROMOTION - DEC 2025	MCKIBBIN MEDIA GROUP, INC.	COMMUNITY PROMOTION - DEC 2025	62.50	112093
591-175.000-920.000	503214966 - 45 MONROE	MICHIGAN GAS UTILITIES	NATURAL GAS UTILITY - 45 MONROE ST	217.23	1334
		Total For Dept 175.000 ADMINISTRATIVE SERVICES		3,067.61	
Dept 543.000 OPERATIONS					
591-543.000-727.800	SODIUM HYPOCHLORITE	UNIVAR SOLUTIONS USA INC	SODIUM HYPOCHLORITE	4,355.98	112119
591-543.000-740.000	BPU FUEL - DEC 2025	WATKINS TRANSPORT INC	BPU FUEL - DEC 2025	539.26	112127
591-543.000-801.000	CCC PROGRAM SERVICE	HYDROCORP, LLC	CCC PROGRAM SERVICE	1,462.50	112078
591-543.000-920.000	504504154 - 37 MONROE	MICHIGAN GAS UTILITIES	NATURAL GAS UTILITY - 37 MONROE GEN SET	12.40	1333
591-543.000-920.000	504504154 - 37 MONROE	MICHIGAN GAS UTILITIES	NATURAL GAS UTILITY - 37 MONROE	51.13	1336
591-543.000-920.000	504558065 - 401 HILLSDALE	MICHIGAN GAS UTILITIES	NATURAL GAS UTILITY - 401 HILLSDALE	585.47	1339
591-543.000-930.000	PLUMBING SUPPLIES	AMERICAN COPPER AND BRASS,	PLUMBING SUPPLIES	296.65	112055
591-543.000-930.000	PLUMBING SUPPLIES	AMERICAN COPPER AND BRASS,	PLUMBING SUPPLIES	8.92	112055
591-543.000-930.000	HVAC REPAIR PRIMARY	RYAN & BRADSHAW, INC.	HVAC REPAIR PRIMARY	675.00	112109
591-543.000-956.000	WASTEWATER CONFERENCE CRAIG	MICHIGAN RURAL WATER ASSOC	WASTEWATER CONFERENCE CRAIG	285.00	112096
		Total For Dept 543.000 OPERATIONS		8,272.31	
		Total For Fund 591 WATER FUND		11,400.05	
Fund 633 PUBLIC SERVICES INV. FUND					
Dept 000.000					

GL Number	Invoice Line Desc	Vendor	Invoice Description	Amount	Check #
Fund 633 PUBLIC SERVICES INV. FUND					
Dept 000.000					
633-000.000-101.000	SALT (TONS)	DETROIT SALT COMPANY, LLC	101.2T SA;T	6,654.91	112065
633-000.000-101.000	SALT (TONS)	DETROIT SALT COMPANY, LLC	50.79T SALT	3,339.95	112065
633-000.000-101.000	SALT (TONS)	DETROIT SALT COMPANY, LLC	50.80T SALT	3,340.61	112065
633-000.000-101.000	SALT (TONS)	DETROIT SALT COMPANY, LLC	51.01T SALET	3,354.42	112065
		Total For Dept 000.000		16,689.89	
		Total For Fund 633 PUBLIC SERVICES INV. FUND		16,689.89	
Fund 640 REVOLVING MOBILE EQUIP. FUND					
Dept 443.000 MOBILE EQUIPMENT MAINTENANCE					
640-443.000-726.000	RAGS, FENDER SKIRT	CINTAS CORPORATION	MATS, RAGS, FENDER SKIRT, MOP	9.54	112059
640-443.000-726.000	RAGS, FENDER SKIRT	CINTAS CORPORATION	MATS, RAGS, FENDER SKIRT, MOP	9.54	112059
640-443.000-726.000	RAGS, FENDER SKIRT	CINTAS CORPORATION	MATS, RAGS, FENDER SKIRT, MOP	9.54	112059
640-443.000-726.000	7.5 QT AQUA GASKET BOX	GELZER HJ & SON INC	7.5 QT AQUA GASKET BOX	6.99	112073
640-443.000-726.000	FLUID PUMP	PERFORMANCE AUTOMOTIVE	FLUID PUMP, 3 QTS TRANS FLUID	18.69	112103
640-443.000-726.000	PENTRO SPRAY	PERFORMANCE AUTOMOTIVE	BATTERY CORE CREDIT, PENTRO SPRAY,	34.32	112103
640-443.000-726.000	ACETYLENE AND GAS	PURITY CYLINDER GASES, INC	ACETYLENE AND GAS	87.81	112105
640-443.000-730.000	WATERPUMP REPLACEMENT - #43	FLINT TRUCK SERVICE INC.	WATERPUMP REPLACEMENT - #43	740.22	112071
640-443.000-730.000	T-BOLT CLAMP #41	PERFORMANCE AUTOMOTIVE	T-BOLT CLAMP #41	6.99	112103
640-443.000-730.000	AIR FILTER #39-02	PERFORMANCE AUTOMOTIVE	BATTERY CORE CREDIT, PENTRO SPRAY,	15.58	112103
640-443.000-730.000	FUEL INJECTOR REPLACEMENT, VALVE	TRI-COUNTY INTERNATIONAL T	FUEL INJECTOR REPLACEMENT, VALVE COVER	3,805.55	112118
640-443.000-730.000	TNT TRUCK & TRAILER WASH 5 GAL.	ZEP SALES & SERVICE	TNT TRUCK & TRAILER WASH 5 GAL.	178.53	112131
640-443.000-740.000	2 QTS TRANS FLUID	PERFORMANCE AUTOMOTIVE	FLUID PUMP, 3 QTS TRANS FLUID	20.58	112103
640-443.000-740.000	MOTOR OIL	WATKINS OIL COMPANY, INC.	MOTOR OIL	82.32	112126
640-443.000-740.000	DECEMBER 2025 FUEL - DPS	WATKINS TRANSPORT INC	DECEMBER 2025 FUEL - DPS	2,306.92	112127
		Total For Dept 443.000 MOBILE EQUIPMENT MAINTENANCE		7,333.12	
		Total For Fund 640 REVOLVING MOBILE EQUIP. FUND		7,333.12	
Fund 677 UNEMPLOYMENT INSURANCE FUND					
Dept 175.000 ADMINISTRATIVE SERVICES					
677-175.000-964.000	UNEMPLOYMENT CHARGES FOR 2025	UNEMPLOYMENT INSURANCE AGE	UNEMPLOYMENT CHARGES FOR 2025	9,452.80	1343
		Total For Dept 175.000 ADMINISTRATIVE SERVICES		9,452.80	
		Total For Fund 677 UNEMPLOYMENT INSURANCE FUND		9,452.80	

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Fund Totals:

Fund 101 GENERAL FUND	42,859.78
Fund 244 ECONOMIC DEVEL(	63.04
Fund 247 TAX INCREMENT I	14,055.74
Fund 271 LIBRARY FUND	5,688.79
Fund 481 AIRPORT IMPROVI	498.00
Fund 582 ELECTRIC FUND	31,582.08
Fund 588 DIAL A RIDE	2,275.61
Fund 590 SEWER FUND	39,267.02
Fund 591 WATER FUND	11,400.05
Fund 633 PUBLIC SERVICES	16,689.89
Fund 640 REVOLVING MOBII	7,333.12
Fund 677 UNEMPLOYMENT II	9,452.80
Total For All Funds:	181,165.92

CITY COUNCIL MINUTES
City of Hillsdale
January 20, 2026
7:00 P.M.

Regular Meeting

Call to Order and Pledge of Allegiance
Mayor Scott Sessions opened the meeting with the Pledge of Allegiance.

Roll Call
Mayor Sessions called the meeting to order. Clerk Price took roll call.

Council Members present:	Scott Sessions, Mayor R Greg Stuchell, Ward 1 Jacob Bruns, Ward 1 William Morrisey, Ward 2 Matthew Bentley, Ward 2 Gary Wolfram, Ward 3 Bob Flynn, Ward 3 Robert Socha, Ward 4 Joshua Paladino, Ward 4
Council Members absent:	None

Also Present: Sam Fry (Assistant City Manager), Katy Price (City Clerk), Tom Thompson (City Attorney), Jason Blake (DPS Director), Kim Thomas (City Assessor), Rob Stiverson (City Engineer), Clark Judge, Lance Lashaway, Sheri Ingles, Doug Ingles, Chris Sumnar, Howard Spence, CJ Toncray, Cindy Pratt, Aiden Sullivan, Penny Swan, Mark Nichols, Jeff Fezakas, Cathy Kelemen.

Approval of Agenda
Motion by Councilman Morrisey, support by Councilman Socha, to approve the agenda as presented.

All ayes. Motion carried.

Public Comment Received From:
Jill Hardway- Ward 2 , Cindy Pratt- Ward 2, Lance Lashaway, Howard Spence- Ward 2, CJ Toncray- Ward 3, James Edward Thomas,

Consent Agenda

A. Approval of Bills
   1. City and BPU Claims of December 30, 2025: $917,048.10
   2. Payroll of December 30, 2025: $218,771.42

B. City Council Minutes of January 5, 2026

C. Finance Minutes of January 5, 2026

Motion by Councilman Morrisey, support by Councilman Socha, to approve the agenda as amended with the above changes.

Roll Call:

Councilman Bruns	Aye
Councilman Flynn	Aye
Councilman Morrisey	Aye
Councilman Paladino	Aye
Councilman Socha	Aye
Councilman Stuchell	Aye
Councilman Wolfram	Aye
Mayor Sessions	Aye
Councilman Bentley	Aye

Motion passed 9-0

Communication/Petitions

A. Toys for Tots Letter
B. Letter from Dr. Todd Ryan, DDS
C. Hope Harbor Letter
D. MSU Extension Virtual Classes- Governing
E. Staff Update om Solar Project Research Request
F. Library Appointment Communications from January 5, 2026
G. Hillsdale County Commissioner Update – Doug Ingles

Items for information purposes only.

Introduction and Adoption of Ordinances/Public Hearings

None

Old Business

None

New Business

A. Highstreet 2026 Insurance Service Agreement

The City of Hillsdale has separated the payment of Highstreet Insurance & Financial Services' (formerly, Vested Risk Strategies) contracted services from that of the City's actual insurance premiums. The agreement is for one year. The fee for services, $50,000, is the same amount as the previous four years.

Motion by Council Member Socha, seconded by Council Member Wolfram to approve the Highstreet 2026 Insurance Service Agreement in the amount of $50,000 as presented.

Roll Call:

Councilman Flynn	Aye
Councilman Morrisey	Aye
Councilman Paladino	Aye
Councilman Socha	Aye
Councilman Stuchell	Aye
Councilman Wolfram	Aye
Mayor Sessions	Aye
Councilman Bentley	Aye
Councilman Bruns	Aye

Motion passed 9-0

B. Property and Casualty Insurance

Motion by Council Member Socha, seconded by Council Member Flynn to approve the Property and Casualty Insurance as presented.

Roll Call:

Councilman Morrisey	Aye
Councilman Paladino	Aye
Councilman Socha	Aye
Councilman Stuchell	Aye
Councilman Wolfram	Aye
Mayor Sessions	Aye
Councilman Bentley	Aye
Councilman Bruns	Aye

Councilman Flynn	Aye

Motion passed 9-0

C. Proposed 2026 Special Assessment Districts for Street Projects

Council received the drawings, specifications, and engineer's estimates for the proposed 2026 Special Assessment Districts. This item was presented for informational purposes only.

Lengthy Council discussed special assessments and the way the assessment would be asset to the property owners.

No action taken.

D. Set Public Hearing for 2026-1 Special Assessment District

2026 Special Assessment District – SAD# 2026-1 Arch Ave., Industrial Dr. and Proctor Dr.

Motion by Council Member Flynn, seconded by Council Member Morrisey to approve the resolution of necessity and set public hearing for February 16, 2026 at 7:00 p.m. **Resolution # 3665.**

Roll Call:

Councilman Paladino	Aye
Councilman Socha	Aye
Councilman Stuchell	Aye
Councilman Wolfram	Aye
Mayor Sessions	Aye
Councilman Bentley	Aye
Councilman Bruns	Aye
Councilman Flynn	Aye
Councilman Morrisey	Aye

Motion passed 9-0

E. Set Public Hearing for 2026-2 Special Assessment District

2026 Special Assessment District – SAD# 2026-2 South St.

Motion by Council Member Flynn, seconded by Council Member Stuchell to approve the resolution of necessity and set public hearing for February 16, 2026 at 7:00 p.m. **Resolution # 3666.**

Roll Call:

Councilman Socha	Aye
Councilman Stuchell	Aye
Councilman Wolfram	Aye
Mayor Sessions	Aye
Councilman Bentley	Aye
Councilman Bruns	Aye
Councilman Flynn	Aye
Councilman Morrisey	Aye
Councilman Paladino	Aye

Motion passed 9-0

F. Set Public Hearing for 2026-3A Special Assessment District

2026 Special Assessment District – SAD# 2026-3A Oak St.

Motion by Council Member Socha, seconded by Council Member Flynn to approve the resolution of necessity and set public hearing for February 16, 2026 at 7:00 p.m. **Resolution # 3667.**

Roll Call:

Councilman Stuchell	Aye
Councilman Wolfram	Aye
Mayor Sessions	Aye
Councilman Bentley	Aye
Councilman Bruns	Aye
Councilman Flynn	Aye
Councilman Morrisey	Aye
Councilman Paladino	Aye
Councilman Socha	Aye

Motion passed 9-0

G. Water Fluoridation

Mayor Pro Tem Paladino requested the fluoridation item go to BPU to review and research more.

Motion by Council Member Paladino, seconded by Council Member Wolfram to send water fluoridation item to BPU to research more.

All ayes. Motion carried.

Miscellaneous Reports

A. Proclamations – None
B. Appointment- Library Board – Eric Moore , Reappointment – Election Commission – Ginger Novak, William "Bill" Mullaly

C. Other

Lengthy Council discussion ensued on Mr. Moore's appointment for the Library Board. Councilman Bentley questioned the Mayor's nomination. Councilman Morrisey and Flynn spoke in favor of Mr. Moore's nomination. Councilman Paladino read aloud an email that he received from Mr. Moore as a library board member from 2022 against censorship or weeding and feels there is policy objection why he is not in favor of his nomination.

Motion by Council Member Flynn, seconded by Council Member Morrisey to approve Eric Moore to the Library Board.

Roll Call:

Councilman Wolfram	Aye
Mayor Sessions	Aye
Councilman Bentley	Nay
Councilman Bruns	Nay
Councilman Flynn	Aye
Councilman Morrisey	Aye
Councilman Paladino	Nay
Councilman Socha	Aye
Councilman Stuchell	Aye

Motion passed 6-3

Motion by Council Member Flynn, seconded by Council Member Socha to reappoint Ginger Novak and William Mullaly to the Library Board.

All ayes. Motion carried.

General Public Comment Received From:
Jeffrey Fazakas, Lance Lashaway, Penny Swan, CJ Toncray.

City Manager Report
Sam Fry read the report with Council.

Council Comment
Councilman Bentley and Mayor Sessions had a back and forth. Councilman Bentley requested the SAD petitions turned into the clerk, Mr. Lashaway's items and the email Councilman Paladino read aloud be put on record and emailed to Council. The items were put on file in the City Clerk's office for inspection.

Councilman Socha stated that former Hillsdale County Judge Sanderson passed away and sent condolences to his family, Mr. Sanderson's memorial is February 12, 2026.

Adjournment
Motion by Councilman Flynn, seconded by Councilman Stuchell to adjourn the meeting.

The meeting Adjourned at 9:23 p.m.

____
Scott M. Sessions, Mayor

____
Katy Price, City Clerk

View meeting online: City Council Meeting January 20th, 2026 (YouTube Channel)

CITY OF HILLSDALE FINANCE COMMITTEE
Place: City Hall Second Floor Conference Room
Date: January 20, 2026
Time: 6:15 PM

PRESENT:
COMMITTEE: Will Morrisey, Gary Wolfram, Matt Bentley, Jacob Bruns
STAFF: Jason Blake (Director of Public Services), Sam Fry (Assistant City Manager)

PUBLIC: Chris Sumnar and Greg Burroughs of High Street Insurance

Chris Sumnar and Greg Burroughs discussed that the City will use Travelers Insurance for 2026. This will be the 4th year using Travelers. This will entail $50,00 advisor compensation rather than $60,000. Cyber Liability has only come about in the last 5 years for major companies. New Vehicle Replacement is for Dial-A-Ride.

BOARD OF PUBLIC UTILITIES AND CITY OF HILLSDALE ACCOUNTS PAYABLE
INVOICE GL DISTRIBUTION REPORT FOR CITY OF HILLSDALE
Questions asked on Invoice Distribution Report by Finance Committee:

Fund 101
Department 301: 10 physical manuals for 2026-2027

Fund 582
Department 000: Low Income Energy Assistance Fund

Fund 590
Department 546: Sewer Treatment Plant Oxidation Ditches Material & Labor

Motioned by Bentley and seconded by Bruns to approve
Motioned passed 4-0

Motioned by Wolfram and seconded by Bruns to adjourn
Motion passed 4-0

Adjournment 6:49 PM

Minutes prepared by Gary Wolfram

COMMUNITY DEVELOPMENT COMMITTEE MEETING
JANUARY 21, 2026 MINUTES

Meeting called to order at 5pm. Attendees included:

Bob Flynn, Committee Chair
Jacob Bruns, Committee Member
Gary Wolfram, Committee Member
Scott Sessions, Mayor
Sam Fry, Assistant City Manager
Corey Murray, Mike Easterling, TJ Korotzer, Ken Joswiak, Felicia Finch, Kevin Burkett, Katy Price

After Roll Call and Approval of Agenda, discussion was held regarding America's upcoming 250th anniversary, and co-ordination between City of Hillsdale, Hillsdale American Legion, Hillsdale Business Association and others of July 4th weekend activities and events.

Discussion was also held regarding "train events" scheduled for 2026 with the Fort Wayne Historical Railroad Society, Indiana Northeastern and the City of Hillsdale, and how the city can help promote and facilitate these events.

Meeting adjourned at 6:25pm.

Respectfully Submitted,
Bob Flynn, Committee Chair

City of Hillsdale
Agenda Item Summary

Meeting Date: **February 2, 2026**

Agenda Item #: **Consent Agenda**

SUBJECT: **Financial Reports for the Quarter Ending 12/31/2025**

BACKGROUND PROVIDED BY STAFF

The following financial reports are submitted to Council for the 2nd quarter ending December 31, 2025. The statements cover the period beginning July 1, 2025, and ending December 31, 2025. Highlights of the financial statements follow.

Note: *References to funds being over or below budget are based upon two quarters of the fiscal year being completed; hence an assumption is made that 50% of the line item should be realized. This assumption does not apply in all cases, as revenues and expenditures may be seasonal. At this stage of the budget year, a 10% variance is considered a normal occurrence.*

The Revenue and Expenditure Report is designed to show the status of the current year sources and uses of revenue, including a comparison to the annual budget. The difference between the revenue and expenditure is reflected as the net effect; a positive would reflect a net income/surplus for the year, and a negative would reflect an over budget for the year.

General Fund

- As of December 31, 2025, the City had collected approximately 63% of its budgeted General Fund revenue. This is in part due to the receipt of General Fund Operating summer tax revenue.

- As of December 31, 2025, overall General Fund expenditures are at 50%. Specific General Fund expenditure highlights are below:

    - City Council is at 53% of budget, due to Dues and Subscriptions being an up-front expense.
    - The Finance Department is at 65% of budget, due to expenses being front loaded for audit fees.
    - The Elections Department is at 98% of budget, due to the timing of elections.
    - The Fire Department is at 59% of budget, due to the defined benefit pension expense paid to MERS taking place at the start of the fiscal year.

- The Engineering Department is at 61% of budget, partly due to the defined benefit pension expense paid to MERS taking place at the start of the fiscal year.
- The Cemeteries Department is at 72% of budget, with contractual services at 92% expended due to additional tree removals due to storm damage. The remaining difference is an expected seasonal variation. A budget amendment may be needed in the last quarter.

Non-General Funds

Major Streets (Fund 202): Revenues are at 25%, primarily because State Gas and Weight tax revenues are reported two months in arrears and revenue for a $425,000 federal grant has not been received yet. Expenditures in Fund 202 are at 16%, primarily due to no capital outlay expenses being expended year-to-date.

Local Street Fund (Fund 203): Through the second quarter, only 7% of revenues have been recognized. This is due to the majority of the budgeted revenue coming from transfers that are made near the end of the fiscal year, and State Gas and Weight tax revenues reported two months in arrears. Expenditures are at 10%, mostly due to no capital outlay expenses against a capital outlay budget of $1,038,000.

Municipal Street Fund (Fund 204): Revenues are at 83% of budget due to the timing of tax receipts. Expenses are only at 6% as the $1,100,000 transfer out to local streets has yet to occur.

Recreation Fund (Fund 208): Revenues are at 12%, due partly to the change in programs being offered by the City of Hillsdale and due to the transfer in from the general fund not yet occurring. Additionally, rental income is recognized in the second half of the fiscal year. Expenses are at 45%.

Tax Increment Finance Authority (Fund 247): Revenues are at 95% due to the timing of tax receipts. Expenditures are at 57%. A budget amendment in the amount of $10,000 is included on the February 2, 2026 agenda, increasing the expenditure budget for a grant for work to restore the original façade at 70-72 N Howell.

Contributions & Donations Fund (Fund 252): Revenues from contributions and donations total $4,220 when only $100 was budgeted. There are offsetting supply expenses that are unbudgeted. A budget amendment to remedy this is included on the February 2, 2026 agenda.

Library Fund (Fund 271): Revenues are at 77% due in part to the timing of tax receipts. Expenditures are at 47%.

Fields of Dreams (Fund 408): Revenues are at 20%, while expenses are 94%. Expenses are high due to emergency repair of $5,000 that was addressed through a Q1 budget amendment.

Stock's Park (Fund 409): Revenues are at 142% due to higher than budgeted park contributions. The expenditure budget is at 82%, but there are limited expenses anticipated for the remainder of the fiscal year.

Airport Improvement Fund (Fund 481): Revenues are at 49% and the expenditure budget is at 38%.

Electric Fund (Fund 582): Revenues are 55% and expenditures are 44%.

Dial a Ride Fund (Fund 588): Revenues are at 30% in large part due to the $112,623 transfer in from the General Fund has yet to occur. Expenditures are at 43%.

Sewer Fund (Fund 590): Revenues are at 53% and expenditures are 32%. The expenditures are at a lower percentage due to most capital outlay expenses not occurring yet.

Water Fund (Fund 591): Revenues are at 53% and expenditures are 34%. The expenditures are at a lower percentage due to most capital outlay expenses not occurring yet.

RECOMMENDATION:

City staff recommends City Council accept the report.

*NOTE: Available Balance / Pct Budget Used does not reflect amounts encumbered.

Fund 101 - GENERAL FUND
Dept 000.000
Revenues

GL NUMBER	DESCRIPTION	END BALANCE 06/30/2025 NORM (ABNORM)	2025-26 AMENDED BUDGET	YTD BALANCE 12/31/2024 NORM (ABNORM)	YTD BALANCE 12/31/2025 NORM (ABNORM)	ACTIVITY FOR MONTH 12/31/25 INCR (DECR)	AVAILABLE BALANCE NORM (ABNORM)	% BDGT USED
101-000.000-402.000	CURRENT TAXES	1,974,644.31	2,316,834.00	1,870,913.02	2,155,345.42	9,571.63	161,488.58	93.03
101-000.000-404.000	SPECIAL ACTS	36,652.67	40,000.00	0.00	0.00	0.00	40,000.00	0.00
101-000.000-411.000	DELINQUENT TAXES	4,950.31	4,000.00	0.00	744.68	0.00	3,255.32	18.62
101-000.000-434.000	TRAILER FEES	549.00	500.00	267.00	268.50	0.00	231.50	53.70
101-000.000-445.000	DELQ TAXES - PENALTIES & INTEF	36,339.17	25,000.00	20,656.59	13,795.48	1,317.65	11,204.52	55.18
101-000.000-447.000	PROPERTY TAX ADMIN. FEE	87,895.23	103,766.00	64,948.91	76,448.39	3,541.06	27,317.61	73.67
101-000.000-476.000	PERMITS	46,348.19	45,000.00	24,170.00	34,695.00	1,925.00	10,305.00	77.10
101-000.000-477.000	C.A.T.V. FRANCHISE FEES	55,893.54	62,000.00	13,423.46	12,230.88	0.00	49,769.12	19.73
101-000.000-490.000	LICENSE FEES	9,821.90	10,000.00	5,422.45	6,101.15	0.00	3,898.85	61.01
101-000.000-558.000	ACT 302 POLICE TRAINING FUNDS	5,227.88	5,000.00	2,795.38	2,934.40	0.00	2,065.60	58.69
101-000.000-559.000	CONTINUING PROFESSIONAL EDUCAT	14,000.00	7,000.00	14,000.00	14,000.00	14,000.00	(7,000.00)	200.00
101-000.000-573.000	LOCAL COMMUNITY STABILIZATION	217,672.89	196,000.00	95,139.97	41,789.86	0.00	154,210.14	21.32
101-000.000-573.500	SMALL BUSINESS TAXPAYER EXEMPT	0.00	0.00	0.00	10,286.53	0.00	(10,286.53)	100.00
101-000.000-574.000	STATE REVENUE SHARING	1,142,595.00	1,160,000.00	385,224.00	385,150.00	186,401.00	774,850.00	33.20
101-000.000-602.000	INTERMENT FEES	21,611.40	20,000.00	9,061.80	13,517.60	1,805.80	6,482.40	67.59
101-000.000-602.001	INTERMENT FEES - ST ANTHONY'S	0.00	0.00	0.00	550.00	0.00	(550.00)	100.00
101-000.000-629.000	COPIES / DUPLICATING	250.00	500.00	0.00	0.00	0.00	500.00	0.00
101-000.000-633.000	ABATEMENT FEES	0.00	500.00	0.00	1,200.00	0.00	(700.00)	240.00
101-000.000-658.000	ORDINANCE FINES	1,218.32	700.00	611.13	979.47	183.08	(279.47)	139.92
101-000.000-658.001	PARKING FINES	400.00	350.00	320.00	560.00	20.00	(210.00)	160.00
101-000.000-665.000	INTEREST	86,712.41	115,650.00	49,489.36	61,352.81	9,940.28	54,297.19	53.05
101-000.000-665.100	INTEREST INCOME-LEASES (GASB 8	7,903.00	0.00	0.00	0.00	0.00	0.00	0.00
101-000.000-667.200	LEASE AGREEMENT - AT&T	14,999.50	20,000.00	8,385.00	6,987.50	1,397.50	13,012.50	34.94
101-000.000-669.000	CHANGE IN INVESTMENTS	6,835.54	0.00	3,056.30	1,879.22	(4.72)	(1,879.22)	100.00
101-000.000-673.000	SALE OF CITY PROPERTY	1,825.00	0.00	1,825.00	0.00	0.00	0.00	0.00
101-000.000-674.000	CONTRIBUTIONS IN LIEU OF TAX	1,347,926.40	1,280,075.00	633,557.55	686,790.36	111,016.72	593,284.64	53.65
101-000.000-687.300	OTHER REFUNDS	9,417.14	10,000.00	9,412.16	0.00	0.00	10,000.00	0.00
101-000.000-689.000	CASH OVER & (SHORT)	20.00	0.00	20.00	0.00	0.00	0.00	0.00
101-000.000-692.000	OTHER REVENUE	41,841.33	30,000.00	31,820.44	32,444.52	6,966.93	(2,444.52)	108.15
101-000.000-692.010	OTHER REVENUE - MITCHELL BLDG	6,000.00	6,000.00	3,000.00	3,000.00	500.00	3,000.00	50.00
101-000.000-692.050	OTHER REVENUE - FOIA	1,195.80	0.00	626.80	326.99	38.00	(326.99)	100.00
101-000.000-692.301	OTHER REVENUE - POLICE DEPT	79,965.90	71,883.00	35,254.54	40,069.62	5,989.21	31,813.38	55.74
101-000.000-692.441	OTHER REVENUE - DPS	0.00	0.00	0.00	954.31	0.00	(954.31)	100.00
101-000.000-692.567	OTHER REVENUE - CEMETERIES	24,545.00	0.00	0.00	0.00	0.00	0.00	0.00
101-000.000-692.595	OTHER REVENUE - AIRPORT T-SHIF	132.09	0.00	132.09	0.00	0.00	0.00	0.00
101-000.000-692.701	OTHER REVENUE - CODE ENFORCEME	20,413.00	0.00	0.00	3,388.33	386.51	(3,388.33)	100.00
101-000.000-692.729	OTHER REVENUE - SOCIAL DISTRIC	52.58	0.00	52.58	230.02	0.00	(230.02)	100.00
101-000.000-699.151	TRANSFER IN - CEMETERY CARE	20,000.00	20,000.00	0.00	0.00	0.00	20,000.00	0.00
101-000.000-699.202	TRANSFER IN - MAJOR STREETS	101,414.90	97,721.00	34,619.30	33,999.43	7,283.96	63,721.57	34.79
101-000.000-699.203	TRANSFER IN - LOCAL STREETS	30,071.08	30,608.00	9,841.80	9,843.59	1,922.55	20,764.41	32.16
101-000.000-699.244	TRANSFER IN - EDC FUND	0.00	3,417.00	0.00	0.00	0.00	3,417.00	0.00
101-000.000-699.247	TRANSFER IN - TIFA FUND	0.00	5,250.00	0.00	0.00	0.00	5,250.00	0.00
101-000.000-699.481	TRANSFER IN - AIRPORT IMPROVEM	0.00	50,000.00	0.00	0.00	0.00	50,000.00	0.00
101-000.000-699.588	TRANSFER IN - DIAL-A-RIDE	48,665.75	43,000.00	0.00	0.00	0.00	43,000.00	0.00
TOTAL REVENUES		5,506,006.23	5,780,754.00	3,328,046.63	3,651,864.06	364,202.16	2,128,889.94	63.17
Net - Dept 000.000		5,506,006.23	5,780,754.00	3,328,046.63	3,651,864.06	364,202.16	2,128,889.94	

Dept 101.000 - CITY COUNCIL
Expenditures

*NOTE: Available Balance / Pct Budget Used does not reflect amounts encumbered.

GL NUMBER	DESCRIPTION	END BALANCE 06/30/2025 NORM (ABNORM)	2025-26 AMENDED BUDGET	YTD BALANCE 12/31/2024 NORM (ABNORM)	YTD BALANCE 12/31/2025 NORM (ABNORM)	ACTIVITY FOR MONTH 12/31/25 INCR (DECR)	AVAILABLE BALANCE NORM (ABNORM)	% BDGT USED
Fund 101 - GENERAL FUND								
Expenditures								
101-101.000-702.000	WAGES	18,717.30	19,000.00	7,689.03	7,143.89	1,283.45	11,856.11	37.60
101-101.000-717.000	WORKERS' COMPENSATION	17.73	20.00	17.73	14.97	0.00	5.03	74.85
101-101.000-720.000	EMPLOYER'S FICA	1,431.85	1,454.00	588.19	546.50	98.22	907.50	37.59
101-101.000-726.000	SUPPLIES	136.93	200.00	136.93	53.97	0.00	146.03	26.99
101-101.000-801.000	CONTRACTUAL SERVICES	84.96	100.00	0.00	118.92	0.00	(18.92)	118.92
101-101.000-810.000	DUES & SUBSCRIPTIONS	6,079.00	6,100.00	6,079.00	6,267.00	0.00	(167.00)	102.74
101-101.000-818.000	INSURANCE	608.80	0.00	0.00	852.21	0.00	(852.21)	100.00
101-101.000-955.200	MISC. - COMMUNICATIONS	0.00	1,000.00	0.00	0.00	0.00	1,000.00	0.00
101-101.000-956.000	TRAINING & SEMINARS	285.00	250.00	95.00	0.00	0.00	250.00	0.00
TOTAL EXPENDITURES		27,361.57	28,124.00	14,605.88	14,997.46	1,381.67	13,126.54	53.33
Net - Dept 101.000 - CITY COUNCIL		(27,361.57)	(28,124.00)	(14,605.88)	(14,997.46)	(1,381.67)	(13,126.54)	
Dept 172.000 - CITY MANAGER								
Expenditures								
101-172.000-702.000	WAGES	94,700.02	90,365.00	39,177.18	28,343.21	4,344.25	62,021.79	31.37
101-172.000-707.000	LONGEVITY PAY	0.00	96.00	0.00	0.00	0.00	96.00	0.00
101-172.000-710.000	HOLIDAY & OTHER PAY	6,215.45	0.00	1,774.51	1,930.02	968.37	(1,930.02)	100.00
101-172.000-715.000	HEALTH INSURANCE	7,832.98	10,100.00	3,793.05	2,790.39	498.50	7,309.61	27.63
101-172.000-716.000	RETIREMENT	30,915.52	33,852.00	14,420.84	22,101.09	795.16	11,750.91	65.29
101-172.000-717.000	WORKERS' COMPENSATION	246.75	250.00	246.75	156.27	0.00	93.73	62.51
101-172.000-720.000	EMPLOYER'S FICA	5,914.06	6,744.00	2,143.78	1,468.22	74.90	5,275.78	21.77
101-172.000-721.000	LIFE & DISABILITY INSURANCE	238.16	190.00	74.54	57.70	11.74	132.30	30.37
101-172.000-726.000	SUPPLIES	59.47	1,000.00	0.00	0.00	0.00	1,000.00	0.00
101-172.000-801.000	CONTRACTUAL SERVICES	20.27	500.00	0.00	28.37	0.00	471.63	5.67
101-172.000-810.000	DUES & SUBSCRIPTIONS	1,693.00	1,500.00	958.00	1,018.00	0.00	482.00	67.87
101-172.000-818.000	INSURANCE	145.24	0.00	0.00	203.31	0.00	(203.31)	100.00
101-172.000-860.000	TRANSPORTATION & MILEAGE	85.07	0.00	0.00	0.00	0.00	0.00	0.00
101-172.000-956.000	TRAINING & SEMINARS	1,305.00	2,500.00	455.00	615.00	0.00	1,885.00	24.60
101-172.000-956.200	LODGING & MEALS	2,160.35	1,500.00	1,658.61	393.22	0.00	1,106.78	26.21
TOTAL EXPENDITURES		151,531.34	148,597.00	64,702.26	59,104.80	6,692.92	89,492.20	39.78
Net - Dept 172.000 - CITY MANAGER		(151,531.34)	(148,597.00)	(64,702.26)	(59,104.80)	(6,692.92)	(89,492.20)	
Dept 175.000 - ADMINISTRATIVE SERVICES								
Expenditures								
101-175.000-702.000	WAGES	48,789.01	28,855.00	24,269.80	27,572.67	5,773.92	1,282.33	95.56
101-175.000-703.000	OVERTIME PAY	863.62	0.00	535.73	585.18	0.00	(585.18)	100.00
101-175.000-707.000	LONGEVITY PAY	48.00	48.00	48.00	0.00	0.00	48.00	0.00
101-175.000-710.000	HOLIDAY & OTHER PAY	50.02	50.00	22.89	24.48	5.75	25.52	48.96
101-175.000-715.000	HEALTH INSURANCE	5,477.64	4,901.00	2,982.84	3,742.35	723.81	1,158.65	76.36
101-175.000-716.000	RETIREMENT	4,092.81	3,666.00	1,967.66	2,135.06	452.57	1,530.94	58.24
101-175.000-717.000	WORKERS' COMPENSATION	9.92	250.00	9.92	20.47	0.00	229.53	8.19
101-175.000-720.000	EMPLOYER'S FICA	3,667.89	2,166.00	1,833.90	2,048.34	420.54	117.66	94.57
101-175.000-721.000	LIFE & DISABILITY INSURANCE	268.17	50.00	92.73	175.79	29.42	(125.79)	351.58
101-175.000-725.000	FRINGE BENEFITS - ALLOCATED	289.19	0.00	289.19	0.00	0.00	0.00	0.00

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GL NUMBER	DESCRIPTION	END BALANCE 06/30/2025 NORM (ABNORM)	2025-26 AMENDED BUDGET	YTD BALANCE 12/31/2024 NORM (ABNORM)	YTD BALANCE 12/31/2025 NORM (ABNORM)	ACTIVITY FOR MONTH 12/31/25 INCR (DECR)	AVAILABLE BALANCE NORM (ABNORM)	% BDGT USED
Fund 101 - GENERAL FUND								
Expenditures								
101-175.000-726.000	SUPPLIES	112.85	1,800.00	7.68	0.00	0.00	1,800.00	0.00
101-175.000-801.000	CONTRACTUAL SERVICES	16,337.70	25,000.00	14,316.76	5,830.46	458.00	19,169.54	23.32
101-175.000-802.000	TECHNICAL SERVICES	34,134.90	49,087.00	24,249.62	17,365.89	2,544.43	31,721.11	35.38
101-175.000-806.000	LEGAL SERVICES	50,110.86	35,000.00	17,452.50	13,028.67	1,637.02	21,971.33	37.22
101-175.000-810.000	DUES & SUBSCRIPTIONS	89.50	0.00	89.50	64.50	0.00	(64.50)	100.00
101-175.000-818.000	INSURANCE	38,829.74	105,435.00	39,274.01	313.63	0.00	105,121.37	0.30
101-175.000-880.000	COMMUNITY PROMOTION	0.00	10,000.00	0.00	2,232.00	0.00	7,768.00	22.32
101-175.000-940.000-215004	INTERNAL EQUIPMENT RENTAL - RM	0.00	600.00	0.00	0.00	0.00	600.00	0.00
101-175.000-940.000-215044	INTERNAL EQUIPMENT RENTAL - RM	1,053.54	0.00	912.81	2,153.56	300.57	(2,153.56)	100.00
101-175.000-955.025	MISC. - HOLIDAY RECEPTION	0.00	500.00	0.00	0.00	0.00	500.00	0.00
101-175.000-955.101	MISC. - DOMESTIC HARMONY	6,000.00	6,000.00	6,000.00	7,500.00	0.00	(1,500.00)	125.00
101-175.000-956.000	TRAINING & SEMINARS	0.00	1,250.00	0.00	412.50	0.00	837.50	33.00
101-175.000-956.200	LODGING & MEALS	324.98	750.00	324.98	0.00	0.00	750.00	0.00
101-175.000-960.000	BANK FEES	222.29	1,500.00	100.91	160.62	25.04	1,339.38	10.71
TOTAL EXPENDITURES		210,772.63	276,908.00	134,781.43	85,366.17	12,371.07	191,541.83	30.83
Net - Dept 175.000 - ADMINISTRATIVE SERVICES		(210,772.63)	(276,908.00)	(134,781.43)	(85,366.17)	(12,371.07)	(191,541.83)	
Dept 191.000 - FINANCE DEPARTMENT								
Expenditures								
101-191.000-702.000	WAGES	30,434.08	33,440.00	13,455.67	16,845.94	3,744.02	16,594.06	50.38
101-191.000-710.000	HOLIDAY & OTHER PAY	145.93	200.00	92.18	0.00	0.00	200.00	0.00
101-191.000-715.000	HEALTH INSURANCE	7,838.98	10,100.00	3,799.02	4,350.72	997.04	5,749.28	43.08
101-191.000-716.000	RETIREMENT	2,185.23	2,271.00	941.91	1,221.89	285.10	1,049.11	53.80
101-191.000-717.000	WORKERS' COMPENSATION	53.11	55.00	53.11	58.14	0.00	(3.14)	105.71
101-191.000-720.000	EMPLOYER'S FICA	2,070.07	2,482.00	915.84	1,135.17	250.28	1,346.83	45.74
101-191.000-721.000	LIFE & DISABILITY INSURANCE	198.48	125.00	53.98	119.52	23.50	5.48	95.62
101-191.000-726.000	SUPPLIES	431.73	500.00	165.34	513.92	110.83	(13.92)	102.78
101-191.000-801.000	CONTRACTUAL SERVICES	64,657.83	56,000.00	44,838.75	45,494.00	3,000.00	10,506.00	81.24
101-191.000-810.000	DUES & SUBSCRIPTIONS	140.00	200.00	0.00	0.00	0.00	200.00	0.00
101-191.000-818.000	INSURANCE	145.24	0.00	0.00	203.31	0.00	(203.31)	100.00
101-191.000-860.000	TRANSPORTATION & MILEAGE	0.00	250.00	0.00	0.00	0.00	250.00	0.00
101-191.000-956.000	TRAINING & SEMINARS	0.00	500.00	0.00	0.00	0.00	500.00	0.00
101-191.000-956.200	LODGING & MEALS	0.00	500.00	0.00	0.00	0.00	500.00	0.00
101-191.000-960.000	BANK FEES	1,625.29	1,500.00	828.96	25.00	0.00	1,475.00	1.67
TOTAL EXPENDITURES		109,925.97	108,123.00	65,144.76	69,967.61	8,410.77	38,155.39	64.71
Net - Dept 191.000 - FINANCE DEPARTMENT		(109,925.97)	(108,123.00)	(65,144.76)	(69,967.61)	(8,410.77)	(38,155.39)	
Dept 215.000 - CITY CLERK DEPARTMENT								
Expenditures								
101-215.000-702.000	WAGES	55,483.20	79,740.00	25,173.36	32,709.83	6,545.07	47,030.17	41.02
101-215.000-707.000	LONGEVITY PAY	600.00	933.00	600.00	600.00	0.00	333.00	64.31
101-215.000-710.000	HOLIDAY & OTHER PAY	0.00	665.00	0.00	0.00	0.00	665.00	0.00
101-215.000-715.000	HEALTH INSURANCE	19,538.71	31,826.00	9,438.97	11,980.40	2,492.54	19,845.60	37.64

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GL NUMBER	DESCRIPTION	END BALANCE 06/30/2025 NORM (ABNORM)	2025-26 AMENDED BUDGET	YTD BALANCE 12/31/2024 NORM (ABNORM)	YTD BALANCE 12/31/2025 NORM (ABNORM)	ACTIVITY FOR MONTH 12/31/25 INCR (DECR)	AVAILABLE BALANCE NORM (ABNORM)	% BDGT USED
Fund 101 - GENERAL FUND								
Expenditures								
101-215.000-716.000	RETIREMENT	15,836.89	17,608.00	7,885.72	17,090.81	57.60	517.19	97.06
101-215.000-717.000	WORKERS' COMPENSATION	142.67	150.00	142.67	136.93	0.00	13.07	91.29
101-215.000-720.000	EMPLOYER'S FICA	3,911.95	6,026.00	1,805.55	2,352.63	455.66	3,673.37	39.04
101-215.000-721.000	LIFE & DISABILITY INSURANCE	395.09	225.00	108.30	266.74	47.57	(41.74)	118.55
101-215.000-726.000	SUPPLIES	1,327.73	3,000.00	542.96	1,097.88	123.34	1,902.12	36.60
101-215.000-734.000	POSTAGE	3,064.05	3,500.00	2,268.65	866.67	0.00	2,633.33	24.76
101-215.000-801.000	CONTRACTUAL SERVICES	9,257.75	11,000.00	3,309.85	4,262.65	70.95	6,737.35	38.75
101-215.000-810.000	DUES & SUBSCRIPTIONS	385.00	500.00	125.00	159.00	0.00	341.00	31.80
101-215.000-818.000	INSURANCE	359.27	0.00	0.00	502.92	0.00	(502.92)	100.00
101-215.000-860.000	TRANSPORTATION & MILEAGE	196.00	500.00	0.00	0.00	0.00	500.00	0.00
101-215.000-905.000	PUBLISHING / NOTICES	2,142.20	3,000.00	733.40	749.80	0.00	2,250.20	24.99
101-215.000-956.000	TRAINING & SEMINARS	700.00	1,200.00	0.00	0.00	0.00	1,200.00	0.00
101-215.000-956.200	LODGING & MEALS	703.60	1,200.00	0.00	0.00	0.00	1,200.00	0.00
101-215.000-991.100	LEASE PRINCIPAL PAID	1,059.00	0.00	0.00	0.00	0.00	0.00	0.00
101-215.000-993.100	LEASE INTEREST PAID	81.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL EXPENDITURES		115,184.11	161,073.00	52,134.43	72,776.26	9,792.73	88,296.74	45.18
Net - Dept 215.000 - CITY CLERK DEPARTMENT		(115,184.11)	(161,073.00)	(52,134.43)	(72,776.26)	(9,792.73)	(88,296.74)	
Dept 253.000 - CITY TREASURER								
Expenditures								
101-253.000-702.000	WAGES	17,483.02	21,196.00	9,005.19	9,760.22	2,090.56	11,435.78	46.05
101-253.000-716.000	RETIREMENT	2,052.00	1,470.00	1,026.00	2,436.00	0.00	(966.00)	165.71
101-253.000-717.000	WORKERS' COMPENSATION	31.43	30.00	31.43	32.35	0.00	(2.35)	107.83
101-253.000-720.000	EMPLOYER'S FICA	1,337.46	1,622.00	688.90	746.65	159.93	875.35	46.03
101-253.000-726.000	SUPPLIES	288.60	700.00	192.47	252.56	0.00	447.44	36.08
101-253.000-734.000	POSTAGE	4.24	0.00	0.00	0.00	0.00	0.00	0.00
101-253.000-801.000	CONTRACTUAL SERVICES	10,470.55	6,500.00	5,273.29	6,458.85	0.10	41.15	99.37
101-253.000-818.000	INSURANCE	158.88	0.00	0.00	222.41	0.00	(222.41)	100.00
101-253.000-964.000	REFUNDS & REBATES	169,355.05	145,000.00	49,562.07	66,000.18	0.00	78,999.82	45.52
TOTAL EXPENDITURES		201,181.23	176,518.00	65,779.35	85,909.22	2,250.59	90,608.78	48.67
Net - Dept 253.000 - CITY TREASURER		(201,181.23)	(176,518.00)	(65,779.35)	(85,909.22)	(2,250.59)	(90,608.78)	
Dept 257.000 - ASSESSING DEPARTMENT								
Expenditures								
101-257.000-702.000	WAGES	133,514.68	137,670.00	60,464.27	56,443.81	9,969.97	81,226.19	41.00
101-257.000-702.100	WAGES - PART TIME	0.00	11,196.00	0.00	0.00	0.00	11,196.00	0.00
101-257.000-703.000	OVERTIME PAY	190.91	0.00	0.00	0.00	0.00	0.00	0.00
101-257.000-707.000	LONGEVITY PAY	480.00	480.00	480.00	480.00	0.00	0.00	100.00
101-257.000-710.000	HOLIDAY & OTHER PAY	1,501.90	1,000.00	730.38	746.84	140.93	253.16	74.68
101-257.000-715.000	HEALTH INSURANCE	19,749.65	26,249.00	9,593.92	5,089.33	13.81	21,159.67	19.39
101-257.000-716.000	RETIREMENT	29,733.30	25,026.00	14,469.13	27,143.62	265.65	(2,117.62)	108.46
101-257.000-717.000	WORKERS' COMPENSATION	301.00	300.00	301.00	372.10	0.00	(72.10)	124.03
101-257.000-720.000	EMPLOYER'S FICA	9,827.80	10,495.00	4,470.96	4,251.55	759.74	6,243.45	40.51

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Fund 101 - GENERAL FUND								
Expenditures								
101-257.000-721.000	LIFE & DISABILITY INSURANCE	902.37	600.00	268.35	392.61	58.77	207.39	65.44
101-257.000-726.000	SUPPLIES	961.77	1,000.00	644.89	142.93	8.67	857.07	14.29
101-257.000-734.000	POSTAGE	1,932.27	2,100.00	0.00	468.00	312.00	1,632.00	22.29
101-257.000-801.000	CONTRACTUAL SERVICES	10,861.26	10,000.00	10,384.95	7,699.01	3,367.20	2,300.99	76.99
101-257.000-806.002	LEGAL SERVICES - TAX CASES	0.00	5,000.00	0.00	0.00	0.00	5,000.00	0.00
101-257.000-810.000	DUES & SUBSCRIPTIONS	910.40	1,000.00	785.40	550.00	25.00	450.00	55.00
101-257.000-818.000	INSURANCE	1,376.41	0.00	0.00	1,926.70	0.00	(1,926.70)	100.00
101-257.000-850.000	TELEPHONE	344.68	600.00	240.04	120.12	20.02	479.88	20.02
101-257.000-860.000	TRANSPORTATION & MILEAGE	430.05	2,000.00	106.07	388.77	0.00	1,611.23	19.44
101-257.000-905.000	PUBLISHING / NOTICES	1,389.09	650.00	0.00	0.00	0.00	650.00	0.00
101-257.000-956.000	TRAINING & SEMINARS	352.50	1,500.00	220.00	792.13	0.00	707.87	52.81
101-257.000-956.200	LODGING & MEALS	127.33	2,000.00	25.52	787.98	0.00	1,212.02	39.40
101-257.000-991.100	LEASE PRINCIPAL PAID	1,045.00	8,000.00	0.00	0.00	0.00	8,000.00	0.00
101-257.000-993.100	LEASE INTEREST PAID	143.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL EXPENDITURES		216,075.37	246,866.00	103,184.88	107,795.50	14,941.76	139,070.50	43.67
Net - Dept 257.000 - ASSESSING DEPARTMENT		(216,075.37)	(246,866.00)	(103,184.88)	(107,795.50)	(14,941.76)	(139,070.50)	
Dept 262.000 - ELECTIONS								
Expenditures								
101-262.000-702.000	WAGES	69.30	0.00	69.30	0.00	0.00	0.00	0.00
101-262.000-710.000	HOLIDAY & OTHER PAY	0.70	0.00	0.70	0.00	0.00	0.00	0.00
101-262.000-715.000	HEALTH INSURANCE	28.60	0.00	28.60	0.00	0.00	0.00	0.00
101-262.000-716.000	RETIREMENT	4.85	0.00	4.85	0.00	0.00	0.00	0.00
101-262.000-720.000	EMPLOYER'S FICA	4.86	0.00	4.86	0.00	0.00	0.00	0.00
101-262.000-726.000	SUPPLIES	3,171.30	7,000.00	1,484.07	1,379.70	0.00	5,620.30	19.71
101-262.000-801.000	CONTRACTUAL SERVICES	15,459.88	12,000.00	15,442.05	17,369.01	0.00	(5,369.01)	144.74
101-262.000-818.000	INSURANCE	127.77	0.00	0.00	178.86	0.00	(178.86)	100.00
101-262.000-956.200	LODGING & MEALS	1,119.75	1,200.00	1,119.75	939.20	0.00	260.80	78.27
TOTAL EXPENDITURES		19,987.01	20,200.00	18,154.18	19,866.77	0.00	333.23	98.35
Net - Dept 262.000 - ELECTIONS		(19,987.01)	(20,200.00)	(18,154.18)	(19,866.77)	0.00	(333.23)	
Dept 265.000 - BUILDING AND GROUNDS								
Expenditures								
101-265.000-702.000	WAGES	11,861.31	16,992.00	4,375.67	5,265.75	2,064.10	11,726.25	30.99
101-265.000-703.000	OVERTIME PAY	117.74	475.00	17.38	61.19	61.19	413.81	12.88
101-265.000-710.000	HOLIDAY & OTHER PAY	0.00	350.00	0.00	0.00	0.00	350.00	0.00
101-265.000-715.000	HEALTH INSURANCE	1,229.80	4,663.00	522.32	783.70	198.23	3,879.30	16.81
101-265.000-716.000	RETIREMENT	639.53	2,143.00	221.12	231.99	69.33	1,911.01	10.83
101-265.000-717.000	WORKERS' COMPENSATION	0.00	1,100.00	0.00	341.84	0.00	758.16	31.08
101-265.000-720.000	EMPLOYER'S FICA	885.33	1,300.00	323.22	390.09	157.69	909.91	30.01
101-265.000-721.000	LIFE & DISABILITY INSURANCE	95.59	150.00	16.38	23.90	2.36	126.10	15.93
101-265.000-725.000	FRINGE BENEFITS - ALLOCATED	249.16	0.00	249.16	0.00	0.00	0.00	0.00
101-265.000-726.000	SUPPLIES	5,154.00	8,000.00	3,462.03	1,994.57	822.40	6,005.43	24.93

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GL NUMBER	DESCRIPTION	END BALANCE 06/30/2025 NORM (ABNORM)	2025-26 AMENDED BUDGET	YTD BALANCE 12/31/2024 NORM (ABNORM)	YTD BALANCE 12/31/2025 NORM (ABNORM)	ACTIVITY FOR MONTH 12/31/25 INCR (DECR)	AVAILABLE BALANCE NORM (ABNORM)	% BDGT USED
Fund 101 - GENERAL FUND								
Expenditures								
101-265.000-801.000	CONTRACTUAL SERVICES	19,786.26	37,357.00	8,964.79	9,954.64	860.51	27,402.36	26.65
101-265.000-818.000	INSURANCE	5,538.62	0.00	0.00	7,753.01	0.00	(7,753.01)	100.00
101-265.000-850.000	TELEPHONE	6,186.45	6,900.00	1,618.92	1,126.79	188.15	5,773.21	16.33
101-265.000-920.000	UTILITIES	25,655.02	28,500.00	10,618.91	14,659.69	3,288.13	13,840.31	51.44
101-265.000-930.000	REPAIRS & MAINTENANCE	943.42	7,500.00	601.12	2,084.50	0.00	5,415.50	27.79
101-265.000-940.000	INTERNAL EQUIPMENT RENTAL - RM	6,232.78	5,374.00	1,909.83	2,653.72	1,388.66	2,720.28	49.38
101-265.000-957.000	PROPERTY TAXES	27,583.37	700.00	20,800.00	0.00	0.00	700.00	0.00
TOTAL EXPENDITURES		112,158.38	121,504.00	53,700.85	47,325.38	9,100.75	74,178.62	38.95
Net - Dept 265.000 - BUILDING AND GROUNDS		(112,158.38)	(121,504.00)	(53,700.85)	(47,325.38)	(9,100.75)	(74,178.62)	
Dept 270.000 - HUMAN RESOURCES								
Expenditures								
101-270.000-702.000	WAGES	36,663.05	37,642.00	16,990.83	19,405.83	4,248.01	18,236.17	51.55
101-270.000-710.000	HOLIDAY & OTHER PAY	480.00	200.00	200.00	200.00	40.00	0.00	100.00
101-270.000-715.000	HEALTH INSURANCE	7,897.76	10,100.00	3,800.36	4,382.85	1,002.78	5,717.15	43.39
101-270.000-716.000	RETIREMENT	3,656.04	3,665.00	1,668.46	1,866.72	435.78	1,798.28	50.93
101-270.000-717.000	WORKERS' COMPENSATION	63.67	65.00	63.67	63.40	0.00	1.60	97.54
101-270.000-720.000	EMPLOYER'S FICA	2,533.68	2,804.00	1,169.06	1,339.51	296.26	1,464.49	47.77
101-270.000-721.000	LIFE & DISABILITY INSURANCE	218.25	160.00	67.72	121.05	23.83	38.95	75.66
101-270.000-726.000	SUPPLIES	328.30	200.00	0.00	54.94	54.94	145.06	27.47
101-270.000-801.000	CONTRACTUAL SERVICES	1,855.67	1,200.00	1,150.98	1,218.37	0.00	(18.37)	101.53
101-270.000-810.000	DUES & SUBSCRIPTIONS	264.00	300.00	264.00	299.00	0.00	1.00	99.67
101-270.000-818.000	INSURANCE	146.28	0.00	0.00	204.77	0.00	(204.77)	100.00
101-270.000-860.000	TRANSPORTATION & MILEAGE	185.20	400.00	0.00	385.00	0.00	15.00	96.25
101-270.000-956.000	TRAINING & SEMINARS	690.00	3,800.00	690.00	566.12	0.00	3,233.88	14.90
101-270.000-956.200	LODGING & MEALS	0.00	1,700.00	0.00	690.00	0.00	1,010.00	40.59
TOTAL EXPENDITURES		54,981.90	62,236.00	26,065.08	30,797.56	6,101.60	31,438.44	49.49
Net - Dept 270.000 - HUMAN RESOURCES		(54,981.90)	(62,236.00)	(26,065.08)	(30,797.56)	(6,101.60)	(31,438.44)	
Dept 301.000 - POLICE DEPARTMENT								
Expenditures								
101-301.000-702.000	WAGES	1,031,654.77	1,124,044.00	465,378.21	518,488.75	122,273.60	605,555.25	46.13
101-301.000-703.000	OVERTIME PAY	99,356.65	70,000.00	37,318.61	53,248.46	18,599.77	16,751.54	76.07
101-301.000-707.000	LONGEVITY PAY	8,700.00	8,050.00	8,700.00	8,800.00	0.00	(750.00)	109.32
101-301.000-710.000	HOLIDAY & OTHER PAY	37,655.74	78,826.00	22,626.42	13,815.80	2,053.70	65,010.20	17.53
101-301.000-715.000	HEALTH INSURANCE	226,956.31	321,857.00	105,182.27	118,478.49	29,782.46	203,378.51	36.81
101-301.000-716.000	RETIREMENT	352,859.16	402,919.00	174,841.20	349,900.95	2,244.33	53,018.05	86.84
101-301.000-717.000	WORKERS' COMPENSATION	10,910.74	11,000.00	10,910.74	12,193.72	0.00	(1,193.72)	110.85
101-301.000-720.000	EMPLOYER'S FICA	19,760.23	22,302.00	9,147.95	10,226.54	2,466.27	12,075.46	45.85
101-301.000-721.000	LIFE & DISABILITY INSURANCE	6,997.80	4,100.00	2,070.09	3,750.87	730.33	349.13	91.48
101-301.000-726.000	SUPPLIES	9,638.44	10,000.00	5,964.54	5,133.25	729.81	4,866.75	51.33
101-301.000-730.000	PLICE VEH/EQUIP MAINT SUPPLIES	56.92	1,000.00	23.26	477.02	0.00	522.98	47.70
101-301.000-740.301	FUEL & LUBRICANTS - POLICE	28,751.82	30,000.00	14,104.54	12,616.30	0.00	17,383.70	42.05

*NOTE: Available Balance / Pct Budget Used does not reflect amounts encumbered.

GL NUMBER	DESCRIPTION	END BALANCE 06/30/2025 NORM (ABNORM)	2025-26 AMENDED BUDGET	YTD BALANCE 12/31/2024 NORM (ABNORM)	YTD BALANCE 12/31/2025 NORM (ABNORM)	ACTIVITY FOR MONTH 12/31/25 INCR (DECR)	AVAILABLE BALANCE NORM (ABNORM)	% BDGT USED
Fund 101 - GENERAL FUND								
Expenditures								
101-301.000-742.000	CLOTHING / UNIFORMS	2,852.51	14,000.00	1,806.89	4,327.90	1,067.07	9,672.10	30.91
101-301.000-801.000	CONTRACTUAL SERVICES	21,013.29	28,874.00	5,440.19	12,178.25	4,848.73	16,695.75	42.18
101-301.000-810.000	DUES & SUBSCRIPTIONS	0.00	500.00	0.00	0.00	0.00	500.00	0.00
101-301.000-818.301	INSURANCE - POLICE	22,720.74	34,878.00	7,352.92	21,511.99	0.00	13,366.01	61.68
101-301.000-850.000	TELEPHONE	0.00	0.00	0.00	1,035.31	0.00	(1,035.31)	100.00
101-301.000-860.000	TRANSPORTATION & MILEAGE	437.86	750.00	86.46	0.00	0.00	750.00	0.00
101-301.000-900.000	PRINTING	900.13	1,000.00	675.63	0.00	0.00	1,000.00	0.00
101-301.000-930.000	REPAIRS & MAINTENANCE	43,474.51	35,000.00	9,182.47	11,448.30	1,645.76	23,551.70	32.71
101-301.000-955.221	MISC - PHYSICAL EXAMINATIONS	593.00	1,500.00	521.50	500.00	0.00	1,000.00	33.33
101-301.000-955.222	MISC - SHOTS & TRAINING	0.00	200.00	0.00	0.00	0.00	200.00	0.00
101-301.000-956.000	TRAINING & SEMINARS	3,988.50	15,000.00	1,562.50	5,887.54	5,591.25	9,112.46	39.25
101-301.000-956.005	STATE TRAINING FUNDS	4,833.94	3,000.00	3,042.69	2,908.64	0.00	91.36	96.95
101-301.000-956.006	CONTINUING PROFESSIONAL EDUCAT	2,657.00	14,000.00	3,126.00	0.00	0.00	14,000.00	0.00
101-301.000-956.200	LODGING & MEALS	647.08	1,000.00	477.26	475.76	198.15	524.24	47.58
TOTAL EXPENDITURES		1,937,417.14	2,233,800.00	889,542.34	1,167,403.84	192,231.23	1,066,396.16	52.26
Net - Dept 301.000 - POLICE DEPARTMENT		(1,937,417.14)	(2,233,800.00)	(889,542.34)	(1,167,403.84)	(192,231.23)	(1,066,396.16)	
Dept 336.000 - FIRE DEPARTMENT								
Expenditures								
101-336.000-702.000	WAGES	306,362.51	313,863.00	138,345.91	154,564.09	36,395.77	159,298.91	49.25
101-336.000-702.336	WAGES - PART TIME FIREFIGHTER	47,651.15	48,000.00	23,826.14	24,497.57	4,991.96	23,502.43	51.04
101-336.000-702.441	WAGES - DPS	0.00	1,370.00	0.00	244.02	228.27	1,125.98	17.81
101-336.000-703.000	OVERTIME PAY	37,143.09	32,000.00	15,113.62	21,227.13	6,012.68	10,772.87	66.33
101-336.000-707.000	LONGEVITY PAY	1,100.00	1,650.00	1,100.00	1,100.00	0.00	550.00	66.67
101-336.000-710.000	HOLIDAY & OTHER PAY	7,600.00	250.00	0.00	999.96	230.76	(749.96)	399.98
101-336.000-715.000	HEALTH INSURANCE	73,202.13	94,624.00	35,439.82	40,754.89	9,363.19	53,869.11	43.07
101-336.000-716.000	RETIREMENT	93,736.75	92,637.00	46,966.57	101,171.19	206.52	(8,534.19)	109.21
101-336.000-717.000	WORKERS' COMPENSATION	7,521.28	7,600.00	7,521.28	8,134.40	0.00	(534.40)	107.03
101-336.000-720.000	EMPLOYER'S FICA	8,389.61	4,367.00	3,909.89	4,251.91	965.88	115.09	97.36
101-336.000-721.000	LIFE & DISABILITY INSURANCE	1,980.54	1,200.00	563.15	1,108.73	224.84	91.27	92.39
101-336.000-726.000	SUPPLIES	8,280.49	8,000.00	3,301.63	1,873.23	333.44	6,126.77	23.42
101-336.000-726.009	SUPPLIES - DPS	0.00	73.00	0.00	109.74	109.74	(36.74)	150.33
101-336.000-730.000	VEH./EQUIP. MAINT. SUPPLIES	502.01	1,000.00	0.00	372.48	0.00	627.52	37.25
101-336.000-740.000	FUEL & LUBRICANTS	4,767.23	6,000.00	2,613.66	2,414.82	0.00	3,585.18	40.25
101-336.000-742.000	CLOTHING / UNIFORMS	1,172.80	3,000.00	352.60	0.00	0.00	3,000.00	0.00
101-336.000-801.000	CONTRACTUAL SERVICES	15,728.07	16,480.00	11,527.47	15,312.93	84.13	1,167.07	92.92
101-336.000-801.011	CONTRACTUAL SERVICES - DPS	0.00	161.00	0.00	0.00	0.00	161.00	0.00
101-336.000-810.000	DUES & SUBSCRIPTIONS	229.97	250.00	225.00	425.00	225.00	(175.00)	170.00
101-336.000-818.000	INSURANCE	16,448.54	5,500.00	9,493.87	9,735.20	0.00	(4,235.20)	177.00
101-336.000-860.000	TRANSPORTATION & MILEAGE	0.00	200.00	0.00	0.00	0.00	200.00	0.00
101-336.000-920.000	UTILITIES	11,602.89	12,000.00	4,931.80	5,475.03	1,230.59	6,524.97	45.63
101-336.000-930.000	REPAIRS & MAINTENANCE	31,349.01	14,000.00	20,931.47	1,761.61	0.00	12,238.39	12.58
101-336.000-940.000	INTERNAL EQUIPMENT RENTAL - RM	0.00	288.00	0.00	137.32	134.08	150.68	47.68
101-336.000-955.221	MISC - PHYSICAL EXAMINATIONS	146.50	400.00	0.00	0.00	0.00	400.00	0.00
101-336.000-955.222	MISC - SHOTS & TRAINING	0.00	800.00	0.00	0.00	0.00	800.00	0.00
101-336.000-956.000	TRAINING & SEMINARS	600.00	4,000.00	300.00	438.35	300.00	3,561.65	10.96
101-336.000-956.200	LODGING & MEALS	0.00	600.00	0.00	0.00	0.00	600.00	0.00
101-336.000-993.000	INTEREST EXPENSE	3,794.87	2,448.00	2,063.47	1,394.68	1,394.68	1,053.32	56.97

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GL NUMBER	DESCRIPTION	END BALANCE 06/30/2025 NORM (ABNORM)	2025-26 AMENDED BUDGET	YTD BALANCE 12/31/2024 NORM (ABNORM)	YTD BALANCE 12/31/2025 NORM (ABNORM)	ACTIVITY FOR MONTH 12/31/25 INCR (DECR)	AVAILABLE BALANCE NORM (ABNORM)	% BDGT USED
Fund 101 - GENERAL FUND								
Expenditures								
TOTAL EXPENDITURES		679,309.44	672,761.00	328,527.35	397,504.28	62,431.53	275,256.72	59.09
Net - Dept 336.000 - FIRE DEPARTMENT		(679,309.44)	(672,761.00)	(328,527.35)	(397,504.28)	(62,431.53)	(275,256.72)	
Dept 441.000 - PUBLIC SERVICES DEPARTMENT								
Expenditures								
101-441.000-702.000	WAGES	231,968.79	200,997.00	109,743.44	122,104.06	31,698.58	78,892.94	60.75
101-441.000-703.000	OVERTIME PAY	356.05	500.00	77.03	85.16	0.00	414.84	17.03
101-441.000-704.000	SICK TIME PAY	0.00	7,130.00	0.00	0.00	0.00	7,130.00	0.00
101-441.000-705.000	VACATION TIME PAY	611.83	0.00	611.83	0.00	0.00	0.00	0.00
101-441.000-706.000	PERSONAL TIME PAY	0.00	2,549.00	0.00	0.00	0.00	2,549.00	0.00
101-441.000-707.000	LONGEVITY PAY	2,444.00	2,444.00	2,444.00	2,300.00	0.00	144.00	94.11
101-441.000-710.000	HOLIDAY & OTHER PAY	4,581.85	1,250.00	2,282.31	1,605.54	281.53	(355.54)	128.44
101-441.000-715.000	HEALTH INSURANCE	53,482.09	54,956.00	28,729.55	26,535.36	6,475.09	28,420.64	48.28
101-441.000-716.000	RETIREMENT	34,544.74	25,256.00	16,999.04	28,165.82	994.87	(2,909.82)	111.52
101-441.000-717.000	WORKERS' COMPENSATION	619.16	700.00	619.16	513.60	0.00	186.40	73.37
101-441.000-720.000	EMPLOYER'S FICA	17,110.55	15,376.00	8,210.09	9,057.00	2,298.64	6,319.00	58.90
101-441.000-721.000	LIFE & DISABILITY INSURANCE	1,475.69	0.00	517.90	769.86	182.62	(769.86)	100.00
101-441.000-725.000	FRINGE BENEFITS - ALLOCATED	593.68	0.00	593.68	0.00	0.00	0.00	0.00
101-441.000-726.000	SUPPLIES	8,458.44	8,000.00	6,693.22	1,915.77	242.72	6,084.23	23.95
101-441.000-726.008	SUPPLIES - SAFETY	0.00	2,500.00	0.00	1,430.89	365.00	1,069.11	57.24
101-441.000-742.000	CLOTHING / UNIFORMS	2,711.85	3,400.00	1,550.07	929.43	0.00	2,470.57	27.34
101-441.000-801.000	CONTRACTUAL SERVICES	16,250.80	27,918.00	3,867.24	4,483.23	130.89	23,434.77	16.06
101-441.000-810.000	DUES & SUBSCRIPTIONS	1,367.57	2,236.00	687.00	20.00	0.00	2,216.00	0.89
101-441.000-818.000	INSURANCE	2,603.07	0.00	0.00	3,643.80	0.00	(3,643.80)	100.00
101-441.000-850.000	TELEPHONE	550.69	800.00	275.27	255.20	42.92	544.80	31.90
101-441.000-860.000	TRANSPORTATION & MILEAGE	169.40	0.00	0.00	321.60	0.00	(321.60)	100.00
101-441.000-905.000	PUBLISHING / NOTICES	19.77	0.00	8.73	0.00	0.00	0.00	0.00
101-441.000-920.000	UTILITIES	4,227.07	4,500.00	1,995.61	2,023.53	421.75	2,476.47	44.97
101-441.000-930.000	REPAIRS & MAINTENANCE	663.84	1,000.00	415.58	381.57	229.97	618.43	38.16
101-441.000-940.000	INTERNAL EQUIPMENT RENTAL - RM	1,824.69	3,000.00	1,184.00	724.97	17.22	2,275.03	24.17
101-441.000-941.000	RMEF REPLACEMENT CHARGE	103,227.00	112,466.00	51,613.50	56,233.04	9,372.16	56,232.96	50.00
101-441.000-955.441	MISC. - SHOE ALLOWANCE	3,577.54	1,200.00	2,540.21	494.26	0.00	705.74	41.19
101-441.000-955.588	MISC. - CDL LICENSING/TESTING	5,311.57	3,500.00	2,475.40	639.17	160.00	2,860.83	18.26
101-441.000-956.000	TRAINING & SEMINARS	4,266.24	9,873.00	1,769.00	2,059.00	100.00	7,814.00	20.85
101-441.000-956.200	LODGING & MEALS	2,411.16	4,709.00	2,290.49	1,095.85	0.00	3,613.15	23.27
101-441.000-991.100	LEASE PRINCIPAL PAID	1,014.00	0.00	0.00	0.00	0.00	0.00	0.00
101-441.000-993.100	LEASE INTEREST PAID	138.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL EXPENDITURES		506,581.13	496,260.00	248,193.35	267,787.71	53,013.96	228,472.29	53.96
Net - Dept 441.000 - PUBLIC SERVICES DEPARTMENT		(506,581.13)	(496,260.00)	(248,193.35)	(267,787.71)	(53,013.96)	(228,472.29)	
Dept 447.000 - ENGINEERING SERVICES								
Expenditures								
101-447.000-702.000	WAGES	34,809.70	26,561.00	9,301.25	19,470.30	5,138.32	7,090.70	73.30
101-447.000-702.100	WAGES - PART TIME	0.00	586.00	0.00	0.00	0.00	586.00	0.00

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Fund 101 - GENERAL FUND								
Expenditures								
101-447.000-710.000	HOLIDAY & OTHER PAY	360.00	75.00	200.00	120.00	40.00	(45.00)	160.00
101-447.000-715.000	HEALTH INSURANCE	4,788.34	5,268.00	1,195.86	692.59	852.35	4,575.41	13.15
101-447.000-716.000	RETIREMENT	2,256.60	2,249.00	578.75	2,056.09	521.43	192.91	91.42
101-447.000-717.000	WORKERS' COMPENSATION	315.16	315.00	315.16	293.77	0.00	21.23	93.26
101-447.000-720.000	EMPLOYER'S FICA	2,535.01	1,929.00	690.20	1,465.78	383.38	463.22	75.99
101-447.000-721.000	LIFE & DISABILITY INSURANCE	196.86	500.00	88.95	93.32	82.58	406.68	18.66
101-447.000-725.000	FRINGE BENEFITS - ALLOCATED	(6,773.35)	0.00	(6,773.35)	0.00	0.00	0.00	0.00
101-447.000-726.000	SUPPLIES	0.00	500.00	0.00	286.92	0.00	213.08	57.38
101-447.000-801.000	CONTRACTUAL SERVICES	1,289.27	1,200.00	826.50	111.42	0.00	1,088.58	9.29
101-447.000-810.000	DUES & SUBSCRIPTIONS	704.00	700.00	609.00	0.00	0.00	700.00	0.00
101-447.000-818.000	INSURANCE	570.40	0.00	0.00	798.44	0.00	(798.44)	100.00
101-447.000-860.000	TRANSPORTATION & MILEAGE	0.00	500.00	0.00	0.00	0.00	500.00	0.00
101-447.000-955.588	MISC. - CDL LICENSING/TESTING	0.00	250.00	0.00	0.00	0.00	250.00	0.00
101-447.000-956.000	TRAINING & SEMINARS	60.00	500.00	0.00	0.00	0.00	500.00	0.00
101-447.000-956.200	LODGING & MEALS	0.00	500.00	0.00	0.00	0.00	500.00	0.00
TOTAL EXPENDITURES		41,111.99	41,633.00	7,032.32	25,388.63	7,018.06	16,244.37	60.98
Net - Dept 447.000 - ENGINEERING SERVICES		(41,111.99)	(41,633.00)	(7,032.32)	(25,388.63)	(7,018.06)	(16,244.37)	
Dept 448.000 - STREET LIGHTING								
Expenditures								
101-448.000-920.202	UTILITIES - MAJOR STREETS	51,841.06	53,000.00	25,947.02	25,901.80	4,592.73	27,098.20	48.87
101-448.000-920.203	UTILITIES - LOCAL STREETS	3,305.79	3,750.00	1,650.73	1,677.92	288.40	2,072.08	44.74
TOTAL EXPENDITURES		55,146.85	56,750.00	27,597.75	27,579.72	4,881.13	29,170.28	48.60
Net - Dept 448.000 - STREET LIGHTING		(55,146.85)	(56,750.00)	(27,597.75)	(27,579.72)	(4,881.13)	(29,170.28)	
Dept 567.000 - CEMETERIES								
Expenditures								
101-567.000-702.000	WAGES	32,817.51	31,105.00	13,902.62	16,284.15	2,804.20	14,820.85	52.35
101-567.000-702.100	WAGES - PART TIME	0.00	0.00	0.00	62.40	62.40	(62.40)	100.00
101-567.000-703.000	OVERTIME PAY	969.72	1,000.00	316.68	218.87	0.00	781.13	21.89
101-567.000-715.000	HEALTH INSURANCE	5,995.90	8,505.00	2,533.69	4,044.13	628.94	4,460.87	47.55
101-567.000-716.000	RETIREMENT	1,356.13	3,908.00	624.13	597.68	105.44	3,310.32	15.29
101-567.000-717.000	WORKERS' COMPENSATION	0.00	70.00	0.00	468.75	0.00	(398.75)	669.64
101-567.000-720.000	EMPLOYER'S FICA	2,440.78	2,380.00	1,034.56	1,184.66	205.86	1,195.34	49.78
101-567.000-721.000	LIFE & DISABILITY INSURANCE	213.05	100.00	33.41	142.12	36.21	(42.12)	142.12
101-567.000-725.000	FRINGE BENEFITS - ALLOCATED	705.22	0.00	705.22	0.00	0.00	0.00	0.00
101-567.000-726.000	SUPPLIES	4,441.84	2,500.00	731.59	1,565.37	408.16	934.63	62.61
101-567.000-801.000	CONTRACTUAL SERVICES	79,387.14	72,578.00	43,455.00	67,206.99	1,760.00	5,371.01	92.60
101-567.000-818.000	INSURANCE	445.31	0.00	0.00	623.36	0.00	(623.36)	100.00
101-567.000-920.000	UTILITIES	540.29	600.00	376.25	425.38	42.99	174.62	70.90
101-567.000-930.000	REPAIRS & MAINTENANCE	0.00	500.00	0.00	0.00	0.00	500.00	0.00
101-567.000-940.000	INTERNAL EQUIPMENT RENTAL - RM	15,230.37	17,000.00	7,446.59	8,573.18	2,514.30	8,426.82	50.43
101-567.000-970.000	CAPITAL OUTLAY	23,500.00	0.00	0.00	0.00	0.00	0.00	0.00

*NOTE: Available Balance / Pct Budget Used does not reflect amounts encumbered.

GL NUMBER	DESCRIPTION	END BALANCE 06/30/2025 NORM (ABNORM)	2025-26 AMENDED BUDGET	YTD BALANCE 12/31/2024 NORM (ABNORM)	YTD BALANCE 12/31/2025 NORM (ABNORM)	ACTIVITY FOR MONTH 12/31/25 INCR (DECR)	AVAILABLE BALANCE NORM (ABNORM)	% BDGT USED
Fund 101 - GENERAL FUND								
Expenditures								
TOTAL EXPENDITURES		168,043.26	140,246.00	71,159.74	101,397.04	8,568.50	38,848.96	72.30
Net - Dept 567.000 - CEMETERIES		(168,043.26)	(140,246.00)	(71,159.74)	(101,397.04)	(8,568.50)	(38,848.96)	
Dept 571.000 - PARKING LOTS								
Expenditures								
101-571.000-702.000	WAGES	7,373.90	7,886.00	3,565.15	1,442.03	1,408.20	6,443.97	18.29
101-571.000-703.000	OVERTIME PAY	167.33	1,200.00	70.74	253.15	253.15	946.85	21.10
101-571.000-715.000	HEALTH INSURANCE	677.56	2,156.00	319.43	166.75	156.69	1,989.25	7.73
101-571.000-716.000	RETIREMENT	457.57	991.00	203.14	109.02	108.37	881.98	11.00
101-571.000-717.000	WORKERS' COMPENSATION	0.00	0.00	0.00	243.08	0.00	(243.08)	100.00
101-571.000-720.000	EMPLOYER'S FICA	558.07	603.00	267.45	126.19	123.82	476.81	20.93
101-571.000-721.000	LIFE & DISABILITY INSURANCE	15.68	20.00	1.87	3.32	3.17	16.68	16.60
101-571.000-725.000	FRINGE BENEFITS - ALLOCATED	290.70	0.00	290.70	0.00	0.00	0.00	0.00
101-571.000-726.000	SUPPLIES	3,165.54	3,500.00	1,384.86	1,014.38	963.47	2,485.62	28.98
101-571.000-801.000	CONTRACTUAL SERVICES	18,024.03	10,570.00	15,103.90	4,491.91	0.00	6,078.09	42.50
101-571.000-818.000	INSURANCE	37.27	0.00	0.00	52.17	0.00	(52.17)	100.00
101-571.000-920.000	UTILITIES	1,301.47	1,300.00	650.65	654.39	109.35	645.61	50.34
101-571.000-940.000	INTERNAL EQUIPMENT RENTAL - RM	6,060.71	6,000.00	1,873.51	1,185.08	1,128.24	4,814.92	19.75
TOTAL EXPENDITURES		38,129.83	34,226.00	23,731.40	9,741.47	4,254.46	24,484.53	28.46
Net - Dept 571.000 - PARKING LOTS		(38,129.83)	(34,226.00)	(23,731.40)	(9,741.47)	(4,254.46)	(24,484.53)	
Dept 595.000 - AIRPORT								
Expenditures								
101-595.000-702.000	WAGES	40,552.74	45,427.00	20,134.64	36,168.69	9,031.47	9,258.31	79.62
101-595.000-702.100	WAGES - PART TIME	42,552.25	28,561.00	25,393.10	7,201.35	280.00	21,359.65	25.21
101-595.000-702.441	WAGES - DPS	0.00	400.00	0.00	0.00	0.00	400.00	0.00
101-595.000-703.000	OVERTIME PAY	1,111.50	0.00	5,519.25	324.00	0.00	(324.00)	100.00
101-595.000-710.000	HOLIDAY & OTHER PAY	666.64	500.00	499.98	0.00	0.00	500.00	0.00
101-595.000-715.000	HEALTH INSURANCE	2,013.44	1,110.00	112.27	140.23	22.60	969.77	12.63
101-595.000-716.000	RETIREMENT	3,138.87	3,230.00	2,039.09	116.44	7.33	3,113.56	3.60
101-595.000-717.000	WORKERS' COMPENSATION	631.87	650.00	631.87	427.15	0.00	222.85	65.72
101-595.000-720.000	EMPLOYER'S FICA	6,458.67	5,691.00	3,938.50	3,338.97	711.90	2,352.03	58.67
101-595.000-721.000	LIFE & DISABILITY INSURANCE	190.92	240.00	113.98	12.19	0.00	227.81	5.08
101-595.000-723.999	CAPITALIZED WAGES AND FRINGES	(10,386.72)	0.00	(10,386.72)	0.00	0.00	0.00	0.00
101-595.000-725.000	FRINGE BENEFITS - ALLOCATED	6.68	0.00	6.73	0.00	0.00	0.00	0.00
101-595.000-726.000	SUPPLIES	6,048.51	7,500.00	4,889.90	2,246.35	210.85	5,253.65	29.95
101-595.000-726.050	SUPPLIES - T-SHIRTS	0.00	300.00	0.00	0.00	0.00	300.00	0.00
101-595.000-740.000	FUEL & LUBRICANTS	4,623.53	4,500.00	3,252.29	1,107.24	525.35	3,392.76	24.61
101-595.000-801.000	CONTRACTUAL SERVICES	15,566.08	14,000.00	7,151.22	8,199.17	1,374.00	5,800.83	58.57
101-595.000-802.000	TECHNICAL SERVICES	0.00	0.00	0.00	1,169.45	0.00	(1,169.45)	100.00
101-595.000-810.000	DUES & SUBSCRIPTIONS	362.00	0.00	50.00	0.00	0.00	0.00	0.00
101-595.000-818.000	INSURANCE	8,765.12	10,000.00	5,390.25	8,961.95	0.00	1,038.05	89.62
101-595.000-850.000	TELEPHONE	530.62	950.00	299.44	232.09	38.88	717.91	24.43
101-595.000-920.000	UTILITIES	19,378.59	20,100.00	6,179.46	6,302.77	2,444.10	13,797.23	31.36

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GL NUMBER	DESCRIPTION	END BALANCE 06/30/2025 NORM (ABNORM)	2025-26 AMENDED BUDGET	YTD BALANCE 12/31/2024 NORM (ABNORM)	YTD BALANCE 12/31/2025 NORM (ABNORM)	ACTIVITY FOR MONTH 12/31/25 INCR (DECR)	AVAILABLE BALANCE NORM (ABNORM)	% BDGT USED
Fund 101 - GENERAL FUND								
Expenditures								
101-595.000-930.000	REPAIRS & MAINTENANCE	23,817.11	15,000.00	23,205.42	900.13	40.26	14,099.87	6.00
101-595.000-940.000	INTERNAL EQUIPMENT RENTAL - RM	547.25	1,000.00	500.00	58.94	22.66	941.06	5.89
101-595.000-956.000	TRAINING & SEMINARS	1,163.12	650.00	504.22	87.10	0.00	562.90	13.40
TOTAL EXPENDITURES		167,738.79	159,809.00	99,424.89	76,994.21	14,709.40	82,814.79	48.18
Net - Dept 595.000 - AIRPORT		(167,738.79)	(159,809.00)	(99,424.89)	(76,994.21)	(14,709.40)	(82,814.79)	
Dept 701.000 - PLANNING DEPARTMENT								
Expenditures								
101-701.000-702.000	WAGES	59,562.47	61,071.00	26,889.60	36,785.59	11,774.14	24,285.41	60.23
101-701.000-704.000	SICK TIME PAY	0.00	7,237.00	0.00	0.00	0.00	7,237.00	0.00
101-701.000-705.000	VACATION TIME PAY	0.00	10,252.00	0.00	0.00	0.00	10,252.00	0.00
101-701.000-707.000	LONGEVITY PAY	480.00	480.00	480.00	0.00	0.00	480.00	0.00
101-701.000-710.000	HOLIDAY & OTHER PAY	501.94	500.00	230.40	54.86	0.00	445.14	10.97
101-701.000-715.000	HEALTH INSURANCE	19,544.11	25,249.00	9,444.37	7,573.34	2,799.15	17,675.66	29.99
101-701.000-716.000	RETIREMENT	16,389.51	13,148.00	8,137.51	19,204.47	939.40	(6,056.47)	146.06
101-701.000-717.000	WORKERS' COMPENSATION	152.42	152.00	152.42	165.27	0.00	(13.27)	108.73
101-701.000-720.000	EMPLOYER'S FICA	4,253.25	4,635.00	1,945.29	2,622.11	814.07	2,012.89	56.57
101-701.000-721.000	LIFE & DISABILITY INSURANCE	416.73	250.00	118.18	147.91	46.74	102.09	59.16
101-701.000-726.000	SUPPLIES	488.69	1,000.00	115.18	292.25	0.00	707.75	29.23
101-701.000-801.000	CONTRACTUAL SERVICES	4,471.66	5,000.00	2,113.87	863.35	0.00	4,136.65	17.27
101-701.000-801.372	CONTRACTUAL SERVICES - CODE EN	1,674.60	50,000.00	1,120.44	1,445.66	156.00	48,554.34	2.89
101-701.000-801.588	CONTRACTUAL SERVICES - ENGINEE	0.00	0.00	0.00	312.00	0.00	(312.00)	100.00
101-701.000-810.000	DUES & SUBSCRIPTIONS	2,234.72	2,500.00	2,234.72	2,169.72	0.00	330.28	86.79
101-701.000-818.000	INSURANCE	816.57	0.00	0.00	1,143.04	0.00	(1,143.04)	100.00
101-701.000-860.000	TRANSPORTATION & MILEAGE	2,173.15	2,000.00	189.86	49.96	0.00	1,950.04	2.50
101-701.000-905.000	PUBLISHING / NOTICES	44.00	1,000.00	0.00	156.00	156.00	844.00	15.60
101-701.000-956.000	TRAINING & SEMINARS	1,756.52	3,000.00	1,706.52	109.00	0.00	2,891.00	3.63
101-701.000-956.200	LODGING & MEALS	0.00	1,500.00	0.00	71.47	0.00	1,428.53	4.76
TOTAL EXPENDITURES		114,960.34	188,974.00	54,878.36	73,166.00	16,685.50	115,808.00	38.72
Net - Dept 701.000 - PLANNING DEPARTMENT		(114,960.34)	(188,974.00)	(54,878.36)	(73,166.00)	(16,685.50)	(115,808.00)	
Dept 728.000 - ECONOMIC DEVELOPMENT								
Expenditures								
101-728.000-702.000	WAGES	49,281.32	51,445.00	22,616.04	32,483.41	8,307.69	18,961.59	63.14
101-728.000-710.000	HOLIDAY & OTHER PAY	981.94	500.00	430.40	446.86	97.60	53.14	89.37
101-728.000-715.000	HEALTH INSURANCE	6,960.91	8,912.00	3,396.16	3,838.94	879.74	5,073.06	43.08
101-728.000-716.000	RETIREMENT	3,483.37	3,568.00	1,597.16	2,287.86	584.35	1,280.14	64.12
101-728.000-717.000	WORKERS' COMPENSATION	76.25	80.00	76.25	87.62	0.00	(7.62)	109.53
101-728.000-720.000	EMPLOYER'S FICA	3,713.03	3,899.00	1,705.10	2,451.74	627.28	1,447.26	62.88
101-728.000-721.000	LIFE & DISABILITY INSURANCE	387.08	250.00	152.84	253.48	54.92	(3.48)	101.39
101-728.000-726.000	SUPPLIES	28.68	200.00	28.68	130.01	0.00	69.99	65.01
101-728.000-801.000	CONTRACTUAL SERVICES	41.82	0.00	0.00	58.55	0.00	(58.55)	100.00
101-728.000-810.000	DUES & SUBSCRIPTIONS	325.00	400.00	325.00	0.00	0.00	400.00	0.00

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GL NUMBER	DESCRIPTION	END BALANCE 06/30/2025 NORM (ABNORM)	2025-26 AMENDED BUDGET	YTD BALANCE 12/31/2024 NORM (ABNORM)	YTD BALANCE 12/31/2025 NORM (ABNORM)	ACTIVITY FOR MONTH 12/31/25 INCR (DECR)	AVAILABLE BALANCE NORM (ABNORM)	% BDGT USED
Fund 101 - GENERAL FUND								
Expenditures								
101-728.000-818.000	INSURANCE	299.71	0.00	0.00	419.53	0.00	(419.53)	100.00
101-728.000-860.000	TRANSPORTATION & MILEAGE	98.28	100.00	0.00	0.00	0.00	100.00	0.00
101-728.000-900.000	PRINTING	0.00	500.00	0.00	0.00	0.00	500.00	0.00
101-728.000-956.000	TRAINING & SEMINARS	960.00	1,200.00	0.00	0.00	0.00	1,200.00	0.00
101-728.000-956.200	LODGING & MEALS	35.00	600.00	35.00	80.00	0.00	520.00	13.33
TOTAL EXPENDITURES		66,672.39	71,654.00	30,362.63	42,538.00	10,551.58	29,116.00	59.37
Net - Dept 728.000 - ECONOMIC DEVELOPMENT		(66,672.39)	(71,654.00)	(30,362.63)	(42,538.00)	(10,551.58)	(29,116.00)	
Dept 756.000 - PARKS								
Expenditures								
101-756.000-702.000	WAGES	54,300.99	32,789.00	17,442.89	20,701.54	1,654.83	12,087.46	63.14
101-756.000-703.000	OVERTIME PAY	97.13	500.00	52.16	0.00	0.00	500.00	0.00
101-756.000-715.000	HEALTH INSURANCE	6,528.18	8,965.00	1,776.58	2,177.16	65.23	6,787.84	24.29
101-756.000-716.000	RETIREMENT	3,309.47	4,120.00	1,085.35	1,217.21	80.94	2,902.79	29.54
101-756.000-717.000	WORKERS' COMPENSATION	0.00	0.00	0.00	516.25	0.00	(516.25)	100.00
101-756.000-720.000	EMPLOYER'S FICA	4,016.62	2,508.00	1,300.91	1,534.00	124.52	974.00	61.16
101-756.000-721.000	LIFE & DISABILITY INSURANCE	402.50	100.00	34.09	188.51	10.49	(88.51)	188.51
101-756.000-725.000	FRINGE BENEFITS - ALLOCATED	1,437.07	0.00	1,437.07	0.00	0.00	0.00	0.00
101-756.000-726.000	SUPPLIES	13,789.65	10,000.00	4,760.28	1,901.96	140.69	8,098.04	19.02
101-756.000-726.470	SUPPLIES - REPLACEMENT TREES	0.00	1,500.00	0.00	0.00	0.00	1,500.00	0.00
101-756.000-801.000	CONTRACTUAL SERVICES	129,190.03	103,796.00	72,887.39	56,765.13	3,365.00	47,030.87	54.69
101-756.000-818.000	INSURANCE	308.05	0.00	0.00	431.20	0.00	(431.20)	100.00
101-756.000-920.000	UTILITIES	9,787.99	8,200.00	5,506.60	4,410.56	494.37	3,789.44	53.79
101-756.000-930.000	REPAIRS & MAINTENANCE	0.00	2,000.00	0.00	0.00	0.00	2,000.00	0.00
101-756.000-940.000	INTERNAL EQUIPMENT RENTAL - RM	22,029.58	19,000.00	9,767.09	12,444.55	1,578.99	6,555.45	65.50
TOTAL EXPENDITURES		245,197.26	193,478.00	116,050.41	102,288.07	7,515.06	91,189.93	52.87
Net - Dept 756.000 - PARKS		(245,197.26)	(193,478.00)	(116,050.41)	(102,288.07)	(7,515.06)	(91,189.93)	
Dept 965.000 - TRANSFERS TO OTHER FUNDS								
Expenditures								
101-965.000-995.208	TRANSFER OUT - RECREATION	68,865.00	27,218.00	0.00	0.00	0.00	27,218.00	0.00
101-965.000-995.408	TRANSFER OUT - FIELDS OF DREAM	4,500.00	0.00	0.00	0.00	0.00	0.00	0.00
101-965.000-995.588	TRANSFER OUT - DIAL-A-RIDE	121,655.00	112,623.00	0.00	0.00	0.00	112,623.00	0.00
TOTAL EXPENDITURES		195,020.00	139,841.00	0.00	0.00	0.00	139,841.00	0.00
Net - Dept 965.000 - TRANSFERS TO OTHER FUNDS		(195,020.00)	(139,841.00)	0.00	0.00	0.00	(139,841.00)	
TOTAL REVENUES		5,506,006.23	5,780,754.00	3,328,046.63	3,651,864.06	364,202.16	2,128,889.94	63.17
TOTAL EXPENDITURES		5,434,487.93	5,779,581.00	2,494,753.64	2,885,695.70	452,904.27	2,893,885.30	49.93

% Fiscal Year Completed: 50.41

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GL NUMBER	DESCRIPTION	END BALANCE 06/30/2025 NORM (ABNORM)	2025-26 AMENDED BUDGET	YTD BALANCE 12/31/2024 NORM (ABNORM)	YTD BALANCE 12/31/2025 NORM (ABNORM)	ACTIVITY FOR MONTH 12/31/25 INCR (DECR)	AVAILABLE BALANCE NORM (ABNORM)	% BDGT USED
Fund 101 - GENERAL FUND								
NET OF REVENUES & EXPENDITURES		71,518.30	1,173.00	833,292.99	766,168.36	(88,702.11)	(764,995.36)	65,317.00

*NOTE: Available Balance / Pct Budget Used does not reflect amounts encumbered.

GL NUMBER	DESCRIPTION	END BALANCE 06/30/2025 NORM (ABNORM)	2025-26 AMENDED BUDGET	YTD BALANCE 12/31/2024 NORM (ABNORM)	YTD BALANCE 12/31/2025 NORM (ABNORM)	ACTIVITY FOR MONTH 12/31/25 INCR (DECR)	AVAILABLE BALANCE NORM (ABNORM)	% BDGT USED
Fund 202 - MAJOR ST./TRUNKLINE FUND								
Dept 000.000								
Revenues								
202-000.000-529.000	FEDERAL GRANT	0.00	425,250.00	0.00	0.00	0.00	425,250.00	0.00
202-000.000-546.000	STATE GRANT - GAS & WEIGHT TA	961,100.57	977,216.00	315,688.17	315,784.26	61,335.83	661,431.74	32.31
202-000.000-546.048	STATE GRANT - METRO ROW ACT	20,490.67	18,000.00	0.00	0.00	0.00	18,000.00	0.00
202-000.000-548.000	STATE - TRUNKLINE MAINT	53,048.32	40,000.00	30,504.73	24,210.09	11,503.82	15,789.91	60.53
202-000.000-665.000	INTEREST	32,967.80	25,000.00	17,221.09	30,446.13	5,425.79	(5,446.13)	121.78
202-000.000-669.000	CHANGE IN INVESTMENTS	5,400.72	0.00	2,414.71	1,484.77	(3.72)	(1,484.77)	100.00
202-000.000-692.000	OTHER REVENUE	19,343.07	0.00	17,621.82	3,226.69	120.00	(3,226.69)	100.00
202-000.000-692.039	OTHER REVENUE - BPU	13,298.50	0.00	13,191.03	3,424.96	0.00	(3,424.96)	100.00
202-000.000-699.204	TRANSFER IN - MUNICIPAL STREET	400,000.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL REVENUES		1,505,649.65	1,485,466.00	396,641.55	378,576.90	78,381.72	1,106,889.10	25.49
Net - Dept 000.000		1,505,649.65	1,485,466.00	396,641.55	378,576.90	78,381.72	1,106,889.10	
Dept 175.000 - ADMINISTRATIVE SERVICES								
Expenditures								
202-175.000-960.000	BANK FEES	175.68	0.00	79.77	126.88	19.77	(126.88)	100.00
202-175.000-995.101	TRANSFER OUT - GENERAL FUND	101,414.90	97,721.00	34,619.30	33,999.43	7,283.96	63,721.57	34.79
202-175.000-995.203	TRANSFER OUT - LOCAL STREETS	100,000.00	200,000.00	0.00	0.00	0.00	200,000.00	0.00
TOTAL EXPENDITURES		201,590.58	297,721.00	34,699.07	34,126.31	7,303.73	263,594.69	11.46
Net - Dept 175.000 - ADMINISTRATIVE SERVICES		(201,590.58)	(297,721.00)	(34,699.07)	(34,126.31)	(7,303.73)	(263,594.69)	
Dept 444.000 - SIDEWALKS								
Expenditures								
202-444.000-702.000	WAGES	1,130.09	1,961.00	1,130.09	615.67	62.98	1,345.33	31.40
202-444.000-715.000	HEALTH INSURANCE	166.97	536.00	166.97	125.93	16.82	410.07	23.49
202-444.000-716.000	RETIREMENT	66.42	246.00	66.42	41.44	4.89	204.56	16.85
202-444.000-720.000	EMPLOYER'S FICA	82.51	150.00	82.51	44.77	4.53	105.23	29.85
202-444.000-721.000	LIFE & DISABILITY INSURANCE	0.00	0.00	0.00	5.13	1.06	(5.13)	100.00
202-444.000-725.000	FRINGE BENEFITS - ALLOCATED	129.87	0.00	129.87	0.00	0.00	0.00	0.00
202-444.000-726.000	SUPPLIES	55.41	150.00	55.41	0.00	0.00	150.00	0.00
202-444.000-801.000	CONTRACTUAL SERVICES	7,148.29	23,000.00	7,147.50	8,716.34	0.00	14,283.66	37.90
202-444.000-818.000	INSURANCE	5.67	0.00	0.00	7.93	0.00	(7.93)	100.00
202-444.000-940.000	INTERNAL EQUIPMENT RENTAL - RM	890.73	1,000.00	890.73	437.29	6.48	562.71	43.73
TOTAL EXPENDITURES		9,675.96	27,043.00	9,669.50	9,994.50	96.76	17,048.50	36.96
Net - Dept 444.000 - SIDEWALKS		(9,675.96)	(27,043.00)	(9,669.50)	(9,994.50)	(96.76)	(17,048.50)	
Dept 450.000 - STREET SURFACE								
Expenditures								
202-450.000-702.000	WAGES	59,624.44	71,595.00	33,246.23	32,052.39	8,523.28	39,542.61	44.77
202-450.000-702.100	WAGES - PART TIME	0.00	2,892.00	0.00	0.00	0.00	2,892.00	0.00

*NOTE: Available Balance / Pct Budget Used does not reflect amounts encumbered.

GL NUMBER	DESCRIPTION	END BALANCE 06/30/2025 NORM (ABNORM)	2025-26 AMENDED BUDGET	YTD BALANCE 12/31/2024 NORM (ABNORM)	YTD BALANCE 12/31/2025 NORM (ABNORM)	ACTIVITY FOR MONTH 12/31/25 INCR (DECR)	AVAILABLE BALANCE NORM (ABNORM)	% BDGT USED
Fund 202 - MAJOR ST./TRUNKLINE FUND								
Expenditures								
202-450.000-703.000	OVERTIME PAY	355.82	1,010.00	60.27	310.36	0.00	699.64	30.73
202-450.000-710.000	HOLIDAY & OTHER PAY	0.00	131.00	0.00	0.00	0.00	131.00	0.00
202-450.000-715.000	HEALTH INSURANCE	8,964.79	20,008.00	5,470.75	4,158.92	1,156.29	15,849.08	20.79
202-450.000-716.000	RETIREMENT	4,197.95	9,091.00	2,432.28	1,977.41	713.39	7,113.59	21.75
202-450.000-717.000	WORKERS' COMPENSATION	0.00	0.00	0.00	4,730.12	0.00	(4,730.12)	100.00
202-450.000-720.000	EMPLOYER'S FICA	4,351.40	5,517.00	2,402.11	2,377.87	629.73	3,139.13	43.10
202-450.000-721.000	LIFE & DISABILITY INSURANCE	236.06	200.00	53.34	181.91	38.91	18.09	90.96
202-450.000-725.000	FRINGE BENEFITS - ALLOCATED	3,169.08	0.00	3,169.08	0.00	0.00	0.00	0.00
202-450.000-726.000	SUPPLIES	18,024.96	16,500.00	7,796.06	10,392.67	657.42	6,107.33	62.99
202-450.000-801.000	CONTRACTUAL SERVICES	28,495.41	6,950.00	362.29	53.37	0.00	6,896.63	0.77
202-450.000-801.588	CONTRACTUAL SERVICES - ENGINEE	0.00	0.00	0.00	17,242.88	0.00	(17,242.88)	100.00
202-450.000-818.000	INSURANCE	273.20	0.00	0.00	382.42	0.00	(382.42)	100.00
202-450.000-940.000	INTERNAL EQUIPMENT RENTAL - RM	21,228.75	20,000.00	9,508.07	14,476.66	952.05	5,523.34	72.38
202-450.000-941.000	RMEF REPLACEMENT CHARGE	0.00	121,714.00	0.00	0.00	0.00	121,714.00	0.00
TOTAL EXPENDITURES		148,921.86	275,608.00	64,500.48	88,336.98	12,671.07	187,271.02	32.05
Net - Dept 450.000 - STREET SURFACE		(148,921.86)	(275,608.00)	(64,500.48)	(88,336.98)	(12,671.07)	(187,271.02)	
Dept 450.500 - TRUNKLINE SURFACE								
Expenditures								
202-450.500-702.000	WAGES	5,861.64	5,715.00	931.38	1,549.71	0.00	4,165.29	27.12
202-450.500-703.000	OVERTIME PAY	141.67	250.00	0.00	87.83	0.00	162.17	35.13
202-450.500-715.000	HEALTH INSURANCE	1,258.31	1,563.00	213.90	314.55	0.00	1,248.45	20.12
202-450.500-716.000	RETIREMENT	278.79	718.00	47.35	66.15	0.00	651.85	9.21
202-450.500-717.000	WORKERS' COMPENSATION	0.00	0.00	0.00	8.41	0.00	(8.41)	100.00
202-450.500-720.000	EMPLOYER'S FICA	431.12	437.00	66.93	118.09	0.00	318.91	27.02
202-450.500-721.000	LIFE & DISABILITY INSURANCE	17.32	20.00	0.00	21.99	0.00	(1.99)	109.95
202-450.500-725.000	FRINGE BENEFITS - ALLOCATED	106.89	0.00	106.89	0.00	0.00	0.00	0.00
202-450.500-726.000	SUPPLIES	6,100.36	3,000.00	494.78	1,200.20	0.00	1,799.80	40.01
202-450.500-801.000	CONTRACTUAL SERVICES	2.93	0.00	0.00	8,454.09	0.00	(8,454.09)	100.00
202-450.500-818.000	INSURANCE	20.98	0.00	0.00	29.36	0.00	(29.36)	100.00
202-450.500-940.000	INTERNAL EQUIPMENT RENTAL - RM	3,460.96	3,000.00	585.28	1,266.51	0.00	1,733.49	42.22
TOTAL EXPENDITURES		17,680.97	14,703.00	2,446.51	13,116.89	0.00	1,586.11	89.21
Net - Dept 450.500 - TRUNKLINE SURFACE		(17,680.97)	(14,703.00)	(2,446.51)	(13,116.89)	0.00	(1,586.11)	
Dept 460.000 - R.O.W. MAINTENANCE								
Expenditures								
202-460.000-702.000	WAGES	16,053.57	20,133.00	8,741.81	6,212.43	245.04	13,920.57	30.86
202-460.000-703.000	OVERTIME PAY	259.21	200.00	170.41	27.12	0.00	172.88	13.56
202-460.000-710.000	HOLIDAY & OTHER PAY	0.00	56.00	0.00	0.00	0.00	56.00	0.00
202-460.000-715.000	HEALTH INSURANCE	2,624.52	5,505.00	1,656.50	1,315.29	63.62	4,189.71	23.89
202-460.000-716.000	RETIREMENT	1,006.52	2,530.00	537.31	336.60	17.11	2,193.40	13.30
202-460.000-717.000	WORKERS' COMPENSATION	0.00	0.00	0.00	9.87	0.00	(9.87)	100.00
202-460.000-720.000	EMPLOYER'S FICA	1,190.29	1,540.00	648.97	451.84	17.56	1,088.16	29.34

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GL NUMBER	DESCRIPTION	END BALANCE 06/30/2025 NORM (ABNORM)	2025-26 AMENDED BUDGET	YTD BALANCE 12/31/2024 NORM (ABNORM)	YTD BALANCE 12/31/2025 NORM (ABNORM)	ACTIVITY FOR MONTH 12/31/25 INCR (DECR)	AVAILABLE BALANCE NORM (ABNORM)	% BDGT USED
Fund 202 - MAJOR ST./TRUNKLINE FUND								
Expenditures								
202-460.000-721.000	LIFE & DISABILITY INSURANCE	64.01	40.00	14.88	39.69	1.60	0.31	99.23
202-460.000-725.000	FRINGE BENEFITS - ALLOCATED	545.62	0.00	545.62	0.00	0.00	0.00	0.00
202-460.000-726.000	SUPPLIES	349.54	2,000.00	129.00	996.17	0.00	1,003.83	49.81
202-460.000-801.000	CONTRACTUAL SERVICES	5,236.25	9,449.00	3,296.00	3,270.36	0.00	6,178.64	34.61
202-460.000-818.000	INSURANCE	73.49	0.00	0.00	102.87	0.00	(102.87)	100.00
202-460.000-940.000	INTERNAL EQUIPMENT RENTAL - RM	7,825.07	10,000.00	4,120.86	4,576.82	32.38	5,423.18	45.77
TOTAL EXPENDITURES		35,228.09	51,453.00	19,861.36	17,339.06	377.31	34,113.94	33.70
Net - Dept 460.000 - R.O.W. MAINTENANCE		(35,228.09)	(51,453.00)	(19,861.36)	(17,339.06)	(377.31)	(34,113.94)	
Dept 460.500 - TRUNKLINE R.O.W. MAINTENANCE								
Expenditures								
202-460.500-702.000	WAGES	510.79	755.00	231.53	23.24	0.00	731.76	3.08
202-460.500-703.000	OVERTIME PAY	0.00	50.00	0.00	16.76	0.00	33.24	33.52
202-460.500-715.000	HEALTH INSURANCE	55.83	206.00	11.27	4.21	0.00	201.79	2.04
202-460.500-716.000	RETIREMENT	28.29	95.00	12.79	1.95	0.00	93.05	2.05
202-460.500-717.000	WORKERS' COMPENSATION	0.00	0.00	0.00	0.26	0.00	(0.26)	100.00
202-460.500-720.000	EMPLOYER'S FICA	37.67	58.00	17.29	2.94	0.00	55.06	5.07
202-460.500-721.000	LIFE & DISABILITY INSURANCE	1.04	0.00	0.69	0.08	0.00	(0.08)	100.00
202-460.500-725.000	FRINGE BENEFITS - ALLOCATED	19.96	0.00	19.96	0.00	0.00	0.00	0.00
202-460.500-801.000	CONTRACTUAL SERVICES	2,176.24	2,394.00	1,392.00	1,568.34	0.00	825.66	65.51
202-460.500-818.000	INSURANCE	1.74	0.00	0.00	2.44	0.00	(2.44)	100.00
202-460.500-940.000	INTERNAL EQUIPMENT RENTAL - RM	635.78	750.00	132.12	17.23	0.00	732.77	2.30
TOTAL EXPENDITURES		3,467.34	4,308.00	1,817.65	1,637.45	0.00	2,670.55	38.01
Net - Dept 460.500 - TRUNKLINE R.O.W. MAINTENANCE		(3,467.34)	(4,308.00)	(1,817.65)	(1,637.45)	0.00	(2,670.55)	
Dept 470.000 - TREES								
Expenditures								
202-470.000-702.000	WAGES	7,478.69	15,676.00	3,722.67	4,166.52	724.22	11,509.48	26.58
202-470.000-703.000	OVERTIME PAY	34.78	200.00	34.78	98.44	0.00	101.56	49.22
202-470.000-715.000	HEALTH INSURANCE	1,109.71	4,286.00	579.62	442.06	19.67	3,843.94	10.31
202-470.000-716.000	RETIREMENT	276.60	1,970.00	188.28	75.35	0.00	1,894.65	3.82
202-470.000-717.000	WORKERS' COMPENSATION	0.00	0.00	0.00	6.40	0.00	(6.40)	100.00
202-470.000-720.000	EMPLOYER'S FICA	547.43	1,199.00	271.58	315.56	55.01	883.44	26.32
202-470.000-721.000	LIFE & DISABILITY INSURANCE	29.23	40.00	7.89	20.39	0.88	19.61	50.98
202-470.000-725.000	FRINGE BENEFITS - ALLOCATED	302.48	0.00	302.48	0.00	0.00	0.00	0.00
202-470.000-726.000	SUPPLIES	221.05	400.00	203.57	635.41	0.00	(235.41)	158.85
202-470.000-726.470	SUPPLIES - REPLACEMENT TREES	995.00	1,500.00	0.00	0.00	0.00	1,500.00	0.00
202-470.000-801.000	CONTRACTUAL SERVICES	37,129.42	33,250.00	13,637.50	34,373.02	7,050.00	(1,123.02)	103.38
202-470.000-818.000	INSURANCE	31.66	0.00	0.00	44.31	0.00	(44.31)	100.00
202-470.000-940.000	INTERNAL EQUIPMENT RENTAL - RM	2,409.45	4,500.00	1,499.26	1,026.11	19.98	3,473.89	22.80
TOTAL EXPENDITURES		50,565.50	63,021.00	20,447.63	41,203.57	7,869.76	21,817.43	65.38

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GL NUMBER	DESCRIPTION	END BALANCE 06/30/2025 NORM (ABNORM)	2025-26 AMENDED BUDGET	YTD BALANCE 12/31/2024 NORM (ABNORM)	YTD BALANCE 12/31/2025 NORM (ABNORM)	ACTIVITY FOR MONTH 12/31/25 INCR (DECR)	AVAILABLE BALANCE NORM (ABNORM)	% BDGT USED
Fund 202 - MAJOR ST./TRUNKLINE FUND								
Net - Dept 470.000 - TREES		(50,565.50)	(63,021.00)	(20,447.63)	(41,203.57)	(7,869.76)	(21,817.43)	
Dept 470.500 - TRUNKLINE TREES								
Expenditures								
202-470.500-702.000	WAGES	210.40	998.00	210.40	0.00	0.00	998.00	0.00
202-470.500-703.000	OVERTIME PAY	69.54	100.00	69.54	0.00	0.00	100.00	0.00
202-470.500-715.000	HEALTH INSURANCE	30.82	273.00	30.82	0.00	0.00	273.00	0.00
202-470.500-716.000	RETIREMENT	6.51	125.00	6.51	0.00	0.00	125.00	0.00
202-470.500-717.000	WORKERS' COMPENSATION	0.00	0.00	0.00	0.23	0.00	(0.23)	100.00
202-470.500-720.000	EMPLOYER'S FICA	19.67	76.00	19.67	0.00	0.00	76.00	0.00
202-470.500-725.000	FRINGE BENEFITS - ALLOCATED	27.19	0.00	27.19	0.00	0.00	0.00	0.00
202-470.500-726.000	SUPPLIES	0.00	50.00	0.00	0.00	0.00	50.00	0.00
202-470.500-801.000	CONTRACTUAL SERVICES	20,000.24	1,250.00	20,000.00	0.34	0.00	1,249.66	0.03
202-470.500-818.000	INSURANCE	1.74	0.00	0.00	2.44	0.00	(2.44)	100.00
202-470.500-940.000	INTERNAL EQUIPMENT RENTAL - RM	113.22	300.00	113.22	0.00	0.00	300.00	0.00
TOTAL EXPENDITURES		20,479.33	3,172.00	20,477.35	3.01	0.00	3,168.99	0.09
Net - Dept 470.500 - TRUNKLINE TREES		(20,479.33)	(3,172.00)	(20,477.35)	(3.01)	0.00	(3,168.99)	
Dept 480.000 - DRAINAGE								
Expenditures								
202-480.000-702.000	WAGES	17,698.64	16,362.00	6,991.48	9,821.86	1,405.48	6,540.14	60.03
202-480.000-703.000	OVERTIME PAY	0.00	250.00	0.00	0.00	0.00	250.00	0.00
202-480.000-710.000	HOLIDAY & OTHER PAY	0.00	56.00	0.00	0.00	0.00	56.00	0.00
202-480.000-715.000	HEALTH INSURANCE	3,026.50	4,474.00	1,359.98	1,176.13	104.03	3,297.87	26.29
202-480.000-716.000	RETIREMENT	1,041.71	2,056.00	447.00	531.52	77.50	1,524.48	25.85
202-480.000-717.000	WORKERS' COMPENSATION	0.00	0.00	0.00	11.49	0.00	(11.49)	100.00
202-480.000-720.000	EMPLOYER'S FICA	1,287.26	1,252.00	508.08	724.61	105.15	527.39	57.88
202-480.000-721.000	LIFE & DISABILITY INSURANCE	141.25	70.00	19.87	51.49	0.00	18.51	73.56
202-480.000-725.000	FRINGE BENEFITS - ALLOCATED	543.14	0.00	543.14	0.00	0.00	0.00	0.00
202-480.000-726.000	SUPPLIES	24.45	2,500.00	0.00	273.98	0.00	2,226.02	10.96
202-480.000-801.000	CONTRACTUAL SERVICES	6,883.32	22,500.00	3,250.00	5,214.24	0.00	17,285.76	23.17
202-480.000-818.000	INSURANCE	72.92	0.00	0.00	102.07	0.00	(102.07)	100.00
202-480.000-940.000	INTERNAL EQUIPMENT RENTAL - RM	8,373.94	6,200.00	2,251.35	6,662.46	504.15	(462.46)	107.46
TOTAL EXPENDITURES		39,093.13	55,720.00	15,370.90	24,569.85	2,196.31	31,150.15	44.10
Net - Dept 480.000 - DRAINAGE		(39,093.13)	(55,720.00)	(15,370.90)	(24,569.85)	(2,196.31)	(31,150.15)	
Dept 480.500 - TRUNKLINE R.O.W. DRAINAGE								
Expenditures								
202-480.500-702.000	WAGES	957.38	2,044.00	788.12	0.00	0.00	2,044.00	0.00
202-480.500-703.000	OVERTIME PAY	0.00	100.00	0.00	0.00	0.00	100.00	0.00
202-480.500-715.000	HEALTH INSURANCE	202.54	559.00	191.19	0.00	0.00	559.00	0.00
202-480.500-716.000	RETIREMENT	39.43	257.00	27.59	0.00	0.00	257.00	0.00

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GL NUMBER	DESCRIPTION	END BALANCE 06/30/2025 NORM (ABNORM)	2025-26 AMENDED BUDGET	YTD BALANCE 12/31/2024 NORM (ABNORM)	YTD BALANCE 12/31/2025 NORM (ABNORM)	ACTIVITY FOR MONTH 12/31/25 INCR (DECR)	AVAILABLE BALANCE NORM (ABNORM)	% BDGT USED
Fund 202 - MAJOR ST./TRUNKLINE FUND								
Expenditures								
202-480.500-717.000	WORKERS' COMPENSATION	0.00	0.00	0.00	1.29	0.00	(1.29)	100.00
202-480.500-720.000	EMPLOYER'S FICA	68.51	156.00	55.77	0.00	0.00	156.00	0.00
202-480.500-721.000	LIFE & DISABILITY INSURANCE	2.78	0.00	0.00	0.00	0.00	0.00	0.00
202-480.500-725.000	FRINGE BENEFITS - ALLOCATED	90.45	0.00	90.45	0.00	0.00	0.00	0.00
202-480.500-726.000	SUPPLIES	224.90	100.00	224.90	0.00	0.00	100.00	0.00
202-480.500-801.000	CONTRACTUAL SERVICES	0.93	1,000.00	0.00	1.30	0.00	998.70	0.13
202-480.500-818.000	INSURANCE	6.65	0.00	0.00	9.30	0.00	(9.30)	100.00
202-480.500-940.000	INTERNAL EQUIPMENT RENTAL - RM	1,142.88	1,500.00	1,048.58	0.00	0.00	1,500.00	0.00
TOTAL EXPENDITURES		2,736.45	5,716.00	2,426.60	11.89	0.00	5,704.11	0.21
Net - Dept 480.500 - TRUNKLINE R.O.W. DRAINAGE		(2,736.45)	(5,716.00)	(2,426.60)	(11.89)	0.00	(5,704.11)	
Dept 490.000 - TRAFFIC								
Expenditures								
202-490.000-702.000	WAGES	11,226.22	15,222.00	5,399.09	4,815.51	138.62	10,406.49	31.64
202-490.000-703.000	OVERTIME PAY	374.64	750.00	154.42	0.00	0.00	750.00	0.00
202-490.000-710.000	HOLIDAY & OTHER PAY	0.00	56.00	0.00	0.00	0.00	56.00	0.00
202-490.000-715.000	HEALTH INSURANCE	2,452.15	4,162.00	1,159.47	1,212.63	17.78	2,949.37	29.14
202-490.000-716.000	RETIREMENT	637.31	1,913.00	356.43	202.98	6.26	1,710.02	10.61
202-490.000-717.000	WORKERS' COMPENSATION	0.00	0.00	0.00	13.71	0.00	(13.71)	100.00
202-490.000-720.000	EMPLOYER'S FICA	836.89	1,164.00	403.35	342.73	10.23	821.27	29.44
202-490.000-721.000	LIFE & DISABILITY INSURANCE	59.68	50.00	13.79	23.40	(0.53)	26.60	46.80
202-490.000-725.000	FRINGE BENEFITS - ALLOCATED	329.92	0.00	329.92	0.00	0.00	0.00	0.00
202-490.000-726.000	SUPPLIES	5,535.81	10,000.00	1,605.04	2,386.82	0.00	7,613.18	23.87
202-490.000-801.000	CONTRACTUAL SERVICES	44,748.81	16,263.00	42,851.51	11,121.17	9,344.00	5,141.83	68.38
202-490.000-818.000	INSURANCE	64.58	0.00	0.00	90.41	0.00	(90.41)	100.00
202-490.000-920.000	UTILITIES	998.66	2,100.00	496.53	510.25	86.26	1,589.75	24.30
202-490.000-940.000	INTERNAL EQUIPMENT RENTAL - RM	2,041.45	2,200.00	855.58	1,831.53	65.04	368.47	83.25
TOTAL EXPENDITURES		69,306.12	53,880.00	53,625.13	22,551.14	9,667.66	31,328.86	41.85
Net - Dept 490.000 - TRAFFIC		(69,306.12)	(53,880.00)	(53,625.13)	(22,551.14)	(9,667.66)	(31,328.86)	
Dept 490.500 - TRUNKLINE TRAFFIC								
Expenditures								
202-490.500-702.000	WAGES	133.63	744.00	133.63	55.60	0.00	688.40	7.47
202-490.500-703.000	OVERTIME PAY	83.84	200.00	83.84	0.00	0.00	200.00	0.00
202-490.500-715.000	HEALTH INSURANCE	30.40	203.00	30.40	11.12	0.00	191.88	5.48
202-490.500-716.000	RETIREMENT	11.17	93.00	11.17	4.10	0.00	88.90	4.41
202-490.500-717.000	WORKERS' COMPENSATION	0.00	0.00	0.00	1.45	0.00	(1.45)	100.00
202-490.500-720.000	EMPLOYER'S FICA	15.98	57.00	15.98	4.06	0.00	52.94	7.12
202-490.500-721.000	LIFE & DISABILITY INSURANCE	0.00	0.00	0.00	0.09	0.00	(0.09)	100.00
202-490.500-725.000	FRINGE BENEFITS - ALLOCATED	24.96	0.00	24.96	0.00	0.00	0.00	0.00
202-490.500-726.000	SUPPLIES	47.06	150.00	47.06	0.00	0.00	150.00	0.00
202-490.500-801.000	CONTRACTUAL SERVICES	1,454.05	500.00	562.07	312.10	0.00	187.90	62.42
202-490.500-818.000	INSURANCE	3.65	0.00	0.00	5.11	0.00	(5.11)	100.00

*NOTE: Available Balance / Pct Budget Used does not reflect amounts encumbered.

GL NUMBER	DESCRIPTION	END BALANCE 06/30/2025 NORM (ABNORM)	2025-26 AMENDED BUDGET	YTD BALANCE 12/31/2024 NORM (ABNORM)	YTD BALANCE 12/31/2025 NORM (ABNORM)	ACTIVITY FOR MONTH 12/31/25 INCR (DECR)	AVAILABLE BALANCE NORM (ABNORM)	% BDGT USED
Fund 202 - MAJOR ST./TRUNKLINE FUND								
Expenditures								
202-490.500-920.000	UTILITIES	0.00	2,000.00	0.00	0.00	0.00	2,000.00	0.00
202-490.500-940.000	INTERNAL EQUIPMENT RENTAL - RM	11.11	250.00	11.11	34.48	0.00	215.52	13.79
TOTAL EXPENDITURES		1,815.85	4,197.00	920.22	428.11	0.00	3,768.89	10.20
Net - Dept 490.500 - TRUNKLINE TRAFFIC		(1,815.85)	(4,197.00)	(920.22)	(428.11)	0.00	(3,768.89)	
Dept 500.000 - WINTER MAINTENANCE								
Expenditures								
202-500.000-702.000	WAGES	13,557.20	15,749.00	1,139.38	5,812.58	5,677.26	9,936.42	36.91
202-500.000-703.000	OVERTIME PAY	5,549.33	5,500.00	1,515.79	2,761.55	2,761.55	2,738.45	50.21
202-500.000-715.000	HEALTH INSURANCE	2,921.20	4,306.00	503.39	1,474.58	1,434.31	2,831.42	34.24
202-500.000-716.000	RETIREMENT	844.04	1,979.00	114.30	378.68	376.10	1,600.32	19.13
202-500.000-717.000	WORKERS' COMPENSATION	0.00	0.00	0.00	13.94	0.00	(13.94)	100.00
202-500.000-720.000	EMPLOYER'S FICA	1,387.35	1,205.00	192.09	623.40	613.91	581.60	51.73
202-500.000-721.000	LIFE & DISABILITY INSURANCE	81.08	140.00	11.90	29.80	29.28	110.20	21.29
202-500.000-726.000	SUPPLIES	30,687.73	25,000.00	8,872.98	14,270.65	10,739.64	10,729.35	57.08
202-500.000-801.000	CONTRACTUAL SERVICES	6.87	0.00	0.00	9.61	0.00	(9.61)	100.00
202-500.000-818.000	INSURANCE	49.20	0.00	0.00	68.88	0.00	(68.88)	100.00
202-500.000-940.000	INTERNAL EQUIPMENT RENTAL - RM	23,982.29	21,000.00	3,412.71	10,351.33	10,250.84	10,648.67	49.29
TOTAL EXPENDITURES		79,066.29	74,879.00	15,762.54	35,795.00	31,882.89	39,084.00	47.80
Net - Dept 500.000 - WINTER MAINTENANCE		(79,066.29)	(74,879.00)	(15,762.54)	(35,795.00)	(31,882.89)	(39,084.00)	
Dept 500.500 - TRUNKLINE WINTER MAINTENANCE								
Expenditures								
202-500.500-702.000	WAGES	944.61	2,589.00	139.08	544.68	544.68	2,044.32	21.04
202-500.500-703.000	OVERTIME PAY	741.97	1,300.00	180.91	766.13	766.13	533.87	58.93
202-500.500-715.000	HEALTH INSURANCE	305.80	708.00	59.42	229.90	229.90	478.10	32.47
202-500.500-716.000	RETIREMENT	69.48	325.00	13.79	47.67	47.67	277.33	14.67
202-500.500-717.000	WORKERS' COMPENSATION	0.00	0.00	0.00	2.19	0.00	(2.19)	100.00
202-500.500-720.000	EMPLOYER'S FICA	121.52	198.00	23.08	95.18	95.18	102.82	48.07
202-500.500-721.000	LIFE & DISABILITY INSURANCE	4.64	10.00	0.91	4.34	4.34	5.66	43.40
202-500.500-725.000	FRINGE BENEFITS - ALLOCATED	14.63	0.00	14.63	0.00	0.00	0.00	0.00
202-500.500-726.000	SUPPLIES	4,805.50	6,200.00	865.06	3,352.27	2,429.78	2,847.73	54.07
202-500.500-801.000	CONTRACTUAL SERVICES	0.89	0.00	0.00	1.24	0.00	(1.24)	100.00
202-500.500-818.000	INSURANCE	6.35	0.00	0.00	8.88	0.00	(8.88)	100.00
202-500.500-940.000	INTERNAL EQUIPMENT RENTAL - RM	3,566.00	4,000.00	510.40	2,217.76	2,217.76	1,782.24	55.44
TOTAL EXPENDITURES		10,581.39	15,330.00	1,807.28	7,270.24	6,335.44	8,059.76	47.42
Net - Dept 500.500 - TRUNKLINE WINTER MAINTENANCE		(10,581.39)	(15,330.00)	(1,807.28)	(7,270.24)	(6,335.44)	(8,059.76)	

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GL NUMBER	DESCRIPTION	END BALANCE 06/30/2025 NORM (ABNORM)	2025-26 AMENDED BUDGET	YTD BALANCE 12/31/2024 NORM (ABNORM)	YTD BALANCE 12/31/2025 NORM (ABNORM)	ACTIVITY FOR MONTH 12/31/25 INCR (DECR)	AVAILABLE BALANCE NORM (ABNORM)	% BDGT USED
Fund 202 - MAJOR ST./TRUNKLINE FUND								
Dept 900.000 - CAPITAL OUTLAY								
Expenditures								
202-900.000-970.000	CAPITAL OUTLAY	540,116.16	925,250.00	540,248.33	0.00	0.00	925,250.00	0.00
TOTAL EXPENDITURES		540,116.16	925,250.00	540,248.33	0.00	0.00	925,250.00	0.00
Net - Dept 900.000 - CAPITAL OUTLAY		(540,116.16)	(925,250.00)	(540,248.33)	0.00	0.00	(925,250.00)	
TOTAL REVENUES		1,505,649.65	1,485,466.00	396,641.55	378,576.90	78,381.72	1,106,889.10	25.49
TOTAL EXPENDITURES		1,230,325.02	1,872,001.00	804,080.55	296,384.00	78,400.93	1,575,617.00	15.83
NET OF REVENUES & EXPENDITURES		275,324.63	(386,535.00)	(407,439.00)	82,192.90	(19.21)	(468,727.90)	21.26

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GL NUMBER	DESCRIPTION	END BALANCE 06/30/2025 NORM (ABNORM)	2025-26 AMENDED BUDGET	YTD BALANCE 12/31/2024 NORM (ABNORM)	YTD BALANCE 12/31/2025 NORM (ABNORM)	ACTIVITY FOR MONTH 12/31/25 INCR (DECR)	AVAILABLE BALANCE NORM (ABNORM)	% BDGT USED
Fund 203 - LOCAL STREET FUND								
Dept 000.000								
Revenues								
203-000.000-546.000	STATE GRANT - GAS & WEIGHT TA	300,710.81	306,080.00	98,418.07	98,435.85	19,225.50	207,644.15	32.16
203-000.000-546.048	STATE GRANT - METRO ROW ACT	20,490.67	18,000.00	0.00	0.00	0.00	18,000.00	0.00
203-000.000-665.000	INTEREST	7,864.06	6,000.00	5,690.53	8,551.50	1,318.54	(2,551.50)	142.53
203-000.000-669.000	CHANGE IN INVESTMENTS	1,801.38	0.00	805.45	495.21	(1.24)	(495.21)	100.00
203-000.000-692.000	OTHER REVENUE	23,334.70	0.00	19,093.14	5,523.93	860.78	(5,523.93)	100.00
203-000.000-692.039	OTHER REVENUE - BPU	7,109.61	1,500.00	7,109.61	0.00	0.00	1,500.00	0.00
203-000.000-699.202	TRANSFER IN - MAJOR STREETS	100,000.00	200,000.00	0.00	0.00	0.00	200,000.00	0.00
203-000.000-699.204	TRANSFER IN - MUNICIPAL STREET	2,178,370.67	1,100,000.00	1,100,000.00	0.00	0.00	1,100,000.00	0.00
TOTAL REVENUES		2,639,681.90	1,631,580.00	1,231,116.80	113,006.49	21,403.58	1,518,573.51	6.93
Net - Dept 000.000		2,639,681.90	1,631,580.00	1,231,116.80	113,006.49	21,403.58	1,518,573.51	
Dept 175.000 - ADMINISTRATIVE SERVICES								
Expenditures								
203-175.000-960.000	BANK FEES	58.58	100.00	26.60	42.31	6.59	57.69	42.31
203-175.000-995.101	TRANSFER OUT - GENERAL FUND	30,071.08	30,608.00	9,841.80	9,843.59	1,922.55	20,764.41	32.16
TOTAL EXPENDITURES		30,129.66	30,708.00	9,868.40	9,885.90	1,929.14	20,822.10	32.19
Net - Dept 175.000 - ADMINISTRATIVE SERVICES		(30,129.66)	(30,708.00)	(9,868.40)	(9,885.90)	(1,929.14)	(20,822.10)	
Dept 444.000 - SIDEWALKS								
Expenditures								
203-444.000-702.000	WAGES	0.00	1,277.00	0.00	262.47	0.00	1,014.53	20.55
203-444.000-715.000	HEALTH INSURANCE	0.00	349.00	0.00	30.90	0.00	318.10	8.85
203-444.000-716.000	RETIREMENT	0.00	160.00	0.00	14.94	0.00	145.06	9.34
203-444.000-720.000	EMPLOYER'S FICA	0.00	98.00	0.00	19.45	0.00	78.55	19.85
203-444.000-726.000	SUPPLIES	0.00	250.00	0.00	0.00	0.00	250.00	0.00
203-444.000-801.000	CONTRACTUAL SERVICES	4,400.00	20,000.00	3,600.00	8,584.20	0.00	11,415.80	42.92
203-444.000-940.000	INTERNAL EQUIPMENT RENTAL - RM	0.00	250.00	0.00	268.22	0.00	(18.22)	107.29
TOTAL EXPENDITURES		4,400.00	22,384.00	3,600.00	9,180.18	0.00	13,203.82	41.01
Net - Dept 444.000 - SIDEWALKS		(4,400.00)	(22,384.00)	(3,600.00)	(9,180.18)	0.00	(13,203.82)	
Dept 450.000 - STREET SURFACE								
Expenditures								
203-450.000-702.000	WAGES	71,995.58	82,907.00	46,000.46	13,765.35	1,837.31	69,141.65	16.60
203-450.000-702.100	WAGES - PART TIME	0.00	2,720.00	0.00	0.00	0.00	2,720.00	0.00
203-450.000-703.000	OVERTIME PAY	1,038.59	2,510.00	1,038.59	0.00	0.00	2,510.00	0.00
203-450.000-710.000	HOLIDAY & OTHER PAY	0.00	183.00	0.00	0.00	0.00	183.00	0.00
203-450.000-715.000	HEALTH INSURANCE	14,280.45	24,380.00	10,367.14	1,817.02	233.04	22,562.98	7.45
203-450.000-716.000	RETIREMENT	4,611.22	11,031.00	3,001.13	631.59	89.43	10,399.41	5.73
203-450.000-717.000	WORKERS' COMPENSATION	0.00	0.00	0.00	3,989.59	0.00	(3,989.59)	100.00

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GL NUMBER	DESCRIPTION	END BALANCE 06/30/2025 NORM (ABNORM)	2025-26 AMENDED BUDGET	YTD BALANCE 12/31/2024 NORM (ABNORM)	YTD BALANCE 12/31/2025 NORM (ABNORM)	ACTIVITY FOR MONTH 12/31/25 INCR (DECR)	AVAILABLE BALANCE NORM (ABNORM)	% BDGT USED
Fund 203 - LOCAL STREET FUND								
Expenditures								
203-450.000-720.000	EMPLOYER'S FICA	5,231.40	6,744.00	3,354.94	1,014.88	135.03	5,729.12	15.05
203-450.000-721.000	LIFE & DISABILITY INSURANCE	325.07	340.00	130.25	36.53	0.07	303.47	10.74
203-450.000-725.000	FRINGE BENEFITS - ALLOCATED	5,274.77	0.00	5,274.77	0.00	0.00	0.00	0.00
203-450.000-726.000	SUPPLIES	15,265.67	20,000.00	6,472.98	6,088.76	490.60	13,911.24	30.44
203-450.000-801.000	CONTRACTUAL SERVICES	23,944.68	5,000.00	0.00	4,000.54	0.00	999.46	80.01
203-450.000-801.588	CONTRACTUAL SERVICES - ENGINEE	0.00	0.00	0.00	11,957.38	0.00	(11,957.38)	100.00
203-450.000-818.000	INSURANCE	356.00	0.00	0.00	498.32	0.00	(498.32)	100.00
203-450.000-940.000	INTERNAL EQUIPMENT RENTAL - RM	15,979.83	20,000.00	9,205.55	11,245.41	589.89	8,754.59	56.23
203-450.000-941.000	RMEF REPLACEMENT CHARGE	0.00	111,820.00	0.00	0.00	0.00	111,820.00	0.00
TOTAL EXPENDITURES		158,303.26	287,635.00	84,845.81	55,045.37	3,375.37	232,589.63	19.14
Net - Dept 450.000 - STREET SURFACE		(158,303.26)	(287,635.00)	(84,845.81)	(55,045.37)	(3,375.37)	(232,589.63)	
Dept 460.000 - R.O.W. MAINTENANCE								
Expenditures								
203-460.000-702.000	WAGES	12,500.10	19,485.00	7,285.67	5,849.55	264.76	13,635.45	30.02
203-460.000-703.000	OVERTIME PAY	104.52	100.00	0.00	278.36	0.00	(178.36)	278.36
203-460.000-710.000	HOLIDAY & OTHER PAY	0.00	58.00	0.00	0.00	0.00	58.00	0.00
203-460.000-715.000	HEALTH INSURANCE	2,300.40	5,328.00	1,428.60	1,216.96	78.10	4,111.04	22.84
203-460.000-716.000	RETIREMENT	775.99	2,448.00	468.32	299.34	11.00	2,148.66	12.23
203-460.000-717.000	WORKERS' COMPENSATION	0.00	0.00	0.00	7.81	0.00	(7.81)	100.00
203-460.000-720.000	EMPLOYER'S FICA	917.24	1,491.00	531.18	443.11	18.67	1,047.89	29.72
203-460.000-721.000	LIFE & DISABILITY INSURANCE	31.38	35.00	11.92	42.58	1.23	(7.58)	121.66
203-460.000-725.000	FRINGE BENEFITS - ALLOCATED	377.18	0.00	377.18	0.00	0.00	0.00	0.00
203-460.000-726.000	SUPPLIES	208.36	1,000.00	173.17	955.27	0.00	44.73	95.53
203-460.000-801.000	CONTRACTUAL SERVICES	5,435.98	15,365.00	3,758.00	5,073.18	0.00	10,291.82	33.02
203-460.000-818.000	INSURANCE	57.23	0.00	0.00	80.10	0.00	(80.10)	100.00
203-460.000-940.000	INTERNAL EQUIPMENT RENTAL - RM	6,870.64	8,000.00	3,855.04	6,314.45	37.58	1,685.55	78.93
TOTAL EXPENDITURES		29,579.02	53,310.00	17,889.08	20,560.71	411.34	32,749.29	38.57
Net - Dept 460.000 - R.O.W. MAINTENANCE		(29,579.02)	(53,310.00)	(17,889.08)	(20,560.71)	(411.34)	(32,749.29)	
Dept 470.000 - TREES								
Expenditures								
203-470.000-702.000	WAGES	11,490.02	15,804.00	6,757.52	5,705.46	721.46	10,098.54	36.10
203-470.000-703.000	OVERTIME PAY	333.86	500.00	245.43	83.06	0.00	416.94	16.61
203-470.000-715.000	HEALTH INSURANCE	1,537.57	4,321.00	986.02	644.72	2.98	3,676.28	14.92
203-470.000-716.000	RETIREMENT	479.58	1,986.00	335.45	100.94	3.25	1,885.06	5.08
203-470.000-717.000	WORKERS' COMPENSATION	0.00	0.00	0.00	6.11	0.00	(6.11)	100.00
203-470.000-720.000	EMPLOYER'S FICA	859.64	1,209.00	503.95	428.09	55.11	780.91	35.41
203-470.000-721.000	LIFE & DISABILITY INSURANCE	55.75	80.00	27.90	19.50	0.00	60.50	24.38
203-470.000-725.000	FRINGE BENEFITS - ALLOCATED	496.18	0.00	496.18	0.00	0.00	0.00	0.00
203-470.000-726.000	SUPPLIES	405.77	1,000.00	351.12	403.64	0.00	596.36	40.36
203-470.000-726.470	SUPPLIES - REPLACEMENT TREES	936.00	1,200.00	0.00	0.00	0.00	1,200.00	0.00
203-470.000-801.000	CONTRACTUAL SERVICES	45,248.96	36,250.00	29,812.50	37,916.04	350.00	(1,666.04)	104.60

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Fund 203 - LOCAL STREET FUND								
Expenditures								
203-470.000-818.000	INSURANCE	82.13	0.00	0.00	114.96	0.00	(114.96)	100.00
203-470.000-940.000	INTERNAL EQUIPMENT RENTAL - RM	4,547.44	7,000.00	3,177.37	1,988.17	62.00	5,011.83	28.40
TOTAL EXPENDITURES		66,472.90	69,350.00	42,693.44	47,410.69	1,194.80	21,939.31	68.36
Net - Dept 470.000 - TREES		(66,472.90)	(69,350.00)	(42,693.44)	(47,410.69)	(1,194.80)	(21,939.31)	
Dept 480.000 - DRAINAGE								
Expenditures								
203-480.000-702.000	WAGES	18,126.49	16,095.00	7,279.09	5,807.46	518.08	10,287.54	36.08
203-480.000-703.000	OVERTIME PAY	0.00	200.00	0.00	0.00	0.00	200.00	0.00
203-480.000-710.000	HOLIDAY & OTHER PAY	0.00	58.00	0.00	0.00	0.00	58.00	0.00
203-480.000-715.000	HEALTH INSURANCE	3,036.99	4,401.00	1,404.73	691.28	60.89	3,709.72	15.71
203-480.000-716.000	RETIREMENT	1,031.44	2,022.00	438.98	297.92	29.09	1,724.08	14.73
203-480.000-717.000	WORKERS' COMPENSATION	0.00	0.00	0.00	13.85	0.00	(13.85)	100.00
203-480.000-720.000	EMPLOYER'S FICA	1,316.63	1,231.00	526.16	428.12	38.30	802.88	34.78
203-480.000-721.000	LIFE & DISABILITY INSURANCE	138.01	60.00	16.32	17.61	0.00	42.39	29.35
203-480.000-725.000	FRINGE BENEFITS - ALLOCATED	534.99	0.00	534.99	0.00	0.00	0.00	0.00
203-480.000-726.000	SUPPLIES	2,425.67	5,000.00	1,968.42	76.25	0.00	4,923.75	1.53
203-480.000-801.000	CONTRACTUAL SERVICES	12,238.91	9,000.00	3,976.95	10.14	0.00	8,989.86	0.11
203-480.000-818.000	INSURANCE	51.93	0.00	0.00	72.69	0.00	(72.69)	100.00
203-480.000-920.000	UTILITIES	351.39	450.00	162.18	166.06	28.20	283.94	36.90
203-480.000-940.000	INTERNAL EQUIPMENT RENTAL - RM	8,778.35	8,000.00	2,848.68	3,743.47	147.89	4,256.53	46.79
TOTAL EXPENDITURES		48,030.80	46,517.00	19,156.50	11,324.85	822.45	35,192.15	24.35
Net - Dept 480.000 - DRAINAGE		(48,030.80)	(46,517.00)	(19,156.50)	(11,324.85)	(822.45)	(35,192.15)	
Dept 490.000 - TRAFFIC								
Expenditures								
203-490.000-702.000	WAGES	4,372.51	6,145.00	2,334.75	4,388.33	123.05	1,756.67	71.41
203-490.000-703.000	OVERTIME PAY	110.84	275.00	110.84	0.00	0.00	275.00	0.00
203-490.000-715.000	HEALTH INSURANCE	927.60	1,680.00	361.25	1,084.81	49.18	595.19	64.57
203-490.000-716.000	RETIREMENT	185.24	772.00	124.89	120.74	0.00	651.26	15.64
203-490.000-717.000	WORKERS' COMPENSATION	0.00	0.00	0.00	3.17	0.00	(3.17)	100.00
203-490.000-720.000	EMPLOYER'S FICA	323.29	470.00	179.81	310.67	8.42	159.33	66.10
203-490.000-721.000	LIFE & DISABILITY INSURANCE	20.57	18.00	1.98	33.32	2.19	(15.32)	185.11
203-490.000-725.000	FRINGE BENEFITS - ALLOCATED	253.58	0.00	253.58	0.00	0.00	0.00	0.00
203-490.000-726.000	SUPPLIES	8,571.97	8,100.00	5,674.92	3,764.15	0.00	4,335.85	46.47
203-490.000-801.000	CONTRACTUAL SERVICES	4,562.92	2,000.00	3,136.19	1,312.51	0.00	687.49	65.63
203-490.000-818.000	INSURANCE	19.45	0.00	0.00	27.23	0.00	(27.23)	100.00
203-490.000-940.000	INTERNAL EQUIPMENT RENTAL - RM	1,591.33	1,700.00	1,063.53	940.27	25.90	759.73	55.31
TOTAL EXPENDITURES		20,939.30	21,160.00	13,241.74	11,985.20	208.74	9,174.80	56.64
Net - Dept 490.000 - TRAFFIC		(20,939.30)	(21,160.00)	(13,241.74)	(11,985.20)	(208.74)	(9,174.80)	

*NOTE: Available Balance / Pct Budget Used does not reflect amounts encumbered.

GL NUMBER	DESCRIPTION	END BALANCE 06/30/2025 NORM (ABNORM)	2025-26 AMENDED BUDGET	YTD BALANCE 12/31/2024 NORM (ABNORM)	YTD BALANCE 12/31/2025 NORM (ABNORM)	ACTIVITY FOR MONTH 12/31/25 INCR (DECR)	AVAILABLE BALANCE NORM (ABNORM)	% BDGT USED
Fund 203 - LOCAL STREET FUND								
Dept 500.000 - WINTER MAINTENANCE								
Expenditures								
203-500.000-702.000	WAGES	12,228.29	15,067.00	1,642.25	5,175.79	5,138.91	9,891.21	34.35
203-500.000-703.000	OVERTIME PAY	819.40	1,000.00	0.00	1,340.17	1,340.17	(340.17)	134.02
203-500.000-715.000	HEALTH INSURANCE	1,706.06	4,119.00	194.82	1,131.34	1,131.34	2,987.66	27.47
203-500.000-716.000	RETIREMENT	675.69	1,893.00	89.51	343.57	340.99	1,549.43	18.15
203-500.000-717.000	WORKERS' COMPENSATION	0.00	0.00	0.00	14.08	0.00	(14.08)	100.00
203-500.000-720.000	EMPLOYER'S FICA	954.97	1,153.00	121.19	474.82	472.04	678.18	41.18
203-500.000-721.000	LIFE & DISABILITY INSURANCE	41.49	60.00	1.97	13.39	13.22	46.61	22.32
203-500.000-726.000	SUPPLIES	18,168.01	18,000.00	4,056.36	10,111.72	8,686.60	7,888.28	56.18
203-500.000-801.000	CONTRACTUAL SERVICES	7.24	0.00	0.00	10.13	0.00	(10.13)	100.00
203-500.000-818.000	INSURANCE	51.87	0.00	0.00	72.61	0.00	(72.61)	100.00
203-500.000-940.000	INTERNAL EQUIPMENT RENTAL - RM	15,977.76	12,000.00	1,866.00	6,724.85	6,705.42	5,275.15	56.04
TOTAL EXPENDITURES		50,630.78	53,292.00	7,972.10	25,412.47	23,828.69	27,879.53	47.69
Net - Dept 500.000 - WINTER MAINTENANCE		(50,630.78)	(53,292.00)	(7,972.10)	(25,412.47)	(23,828.69)	(27,879.53)	
Dept 900.000 - CAPITAL OUTLAY								
Expenditures								
203-900.000-970.000	CAPITAL OUTLAY	2,215,625.40	1,038,000.00	1,542,418.41	(27,320.96)	0.00	1,065,320.96	(2.63)
TOTAL EXPENDITURES		2,215,625.40	1,038,000.00	1,542,418.41	(27,320.96)	0.00	1,065,320.96	(2.63)
Net - Dept 900.000 - CAPITAL OUTLAY		(2,215,625.40)	(1,038,000.00)	(1,542,418.41)	27,320.96	0.00	(1,065,320.96)	
TOTAL REVENUES		2,639,681.90	1,631,580.00	1,231,116.80	113,006.49	21,403.58	1,518,573.51	6.93
TOTAL EXPENDITURES		2,624,111.12	1,622,356.00	1,741,685.48	163,484.41	31,770.53	1,458,871.59	10.08
NET OF REVENUES & EXPENDITURES		15,570.78	9,224.00	(510,568.68)	(50,477.92)	(10,366.95)	59,701.92	547.25

REVENUE AND EXPENDITURE REPORT FOR CITY OF HILLSDALE
PERIOD ENDING 12/31/2025
% Fiscal Year Completed: 50.41
*NOTE: Available Balance / Pct Budget Used does not reflect amounts encumbered.

GL NUMBER	DESCRIPTION	END BALANCE 06/30/2025 NORM (ABNORM)	2025-26 AMENDED BUDGET	YTD BALANCE 12/31/2024 NORM (ABNORM)	YTD BALANCE 12/31/2025 NORM (ABNORM)	ACTIVITY FOR MONTH 12/31/25 INCR (DECR)	AVAILABLE BALANCE NORM (ABNORM)	% BDGT USED
Fund 204 - MUNICIPAL STREET FUND								
Dept 000.000								
Revenues								
204-000.000-402.050	CURRENT TAXES - STREET MAINT.	394,912.45	463,359.00	374,167.31	431,042.08	1,914.20	32,316.92	93.03
204-000.000-402.060	CURRENT TAXES - 2021 LEAF	80,020.20	93,895.00	75,816.90	87,339.86	387.83	6,555.14	93.02
204-000.000-402.070	CURRENT TAXES - 2021 STREET RE	560,215.30	657,304.00	530,786.46	611,484.66	2,715.54	45,819.34	93.03
204-000.000-404.000	SPECIAL ACTS	9,901.66	0.00	0.00	0.00	0.00	0.00	0.00
204-000.000-411.000	DELINQUENT TAXES	1,425.96	0.00	0.00	0.00	0.00	0.00	0.00
204-000.000-451.000	SPECIAL ASSESSMENTS	284,150.27	160,000.00	173,536.47	147,501.01	12,744.34	12,498.99	92.19
204-000.000-573.000	LOCAL COMMUNITY STABILIZATION	153,593.83	135,000.00	48,339.35	30,238.80	0.00	104,761.20	22.40
204-000.000-573.500	SMALL BUSINESS TAXPAYER EXEMPT	0.00	0.00	0.00	5,392.60	0.00	(5,392.60)	100.00
204-000.000-665.000	INTEREST	171,730.02	150,000.00	95,881.80	59,847.54	10,874.47	90,152.46	39.90
204-000.000-674.000	CONTRIBUTIONS IN LIEU OF TAX	16,000.58	0.00	0.00	0.00	0.00	0.00	0.00
204-000.000-692.000	OTHER REVENUE	3,900.63	0.00	3,900.63	500.00	0.00	(500.00)	100.00
TOTAL REVENUES		1,675,850.90	1,659,558.00	1,302,428.92	1,373,346.55	28,636.38	286,211.45	82.75
Net - Dept 000.000		1,675,850.90	1,659,558.00	1,302,428.92	1,373,346.55	28,636.38	286,211.45	
Dept 175.000 - ADMINISTRATIVE SERVICES								
Expenditures								
204-175.000-801.070	CONTRACTUAL SERVICES - BOND CC	0.00	0.00	0.00	500.00	0.00	(500.00)	100.00
204-175.000-964.000	REFUNDS & REBATES	547.82	0.00	547.82	122.63	0.00	(122.63)	100.00
204-175.000-995.202	TRANSFER OUT - MAJOR STREETS	400,000.00	0.00	0.00	0.00	0.00	0.00	0.00
204-175.000-995.203	TRANSFER OUT - LOCAL STREETS	2,178,370.67	1,100,000.00	1,100,000.00	0.00	0.00	1,100,000.00	0.00
TOTAL EXPENDITURES		2,578,918.49	1,100,000.00	1,100,547.82	622.63	0.00	1,099,377.37	0.06
Net - Dept 175.000 - ADMINISTRATIVE SERVICES		(2,578,918.49)	(1,100,000.00)	(1,100,547.82)	(622.63)	0.00	(1,099,377.37)	
Dept 572.000 - LEAF COLLECTION								
Expenditures								
204-572.000-702.000	WAGES	19,069.38	25,988.00	19,069.38	12,158.57	5,637.54	13,829.43	46.79
204-572.000-703.000	OVERTIME PAY	0.00	1,000.00	0.00	0.00	0.00	1,000.00	0.00
204-572.000-715.000	HEALTH INSURANCE	2,641.63	7,131.00	2,641.63	2,031.99	898.05	5,099.01	28.50
204-572.000-716.000	RETIREMENT	1,070.05	3,277.00	1,070.05	625.39	275.92	2,651.61	19.08
204-572.000-717.000	WORKERS' COMPENSATION	0.00	0.00	0.00	808.64	0.00	(808.64)	100.00
204-572.000-720.000	EMPLOYER'S FICA	1,398.60	1,988.00	1,398.60	885.32	411.28	1,102.68	44.53
204-572.000-721.000	LIFE & DISABILITY INSURANCE	126.87	240.00	126.87	144.39	83.98	95.61	60.16
204-572.000-726.000	SUPPLIES	0.00	200.00	0.00	0.00	0.00	200.00	0.00
204-572.000-801.000	CONTRACTUAL SERVICES	10,895.92	17,000.00	10,882.50	4,146.29	0.00	12,853.71	24.39
204-572.000-818.000	INSURANCE	96.18	0.00	0.00	134.63	0.00	(134.63)	100.00
204-572.000-940.000	INTERNAL EQUIPMENT RENTAL - RM	34,249.83	35,000.00	34,249.83	20,717.86	9,308.22	14,282.14	59.19
204-572.000-964.000	REFUNDS & REBATES	35.11	0.00	35.11	0.00	0.00	0.00	0.00
TOTAL EXPENDITURES		69,583.57	91,824.00	69,473.97	41,653.08	16,614.99	50,170.92	45.36
Net - Dept 572.000 - LEAF COLLECTION		(69,583.57)	(91,824.00)	(69,473.97)	(41,653.08)	(16,614.99)	(50,170.92)	

*NOTE: Available Balance / Pct Budget Used does not reflect amounts encumbered.

GL NUMBER	DESCRIPTION	END BALANCE 06/30/2025 NORM (ABNORM)	2025-26 AMENDED BUDGET	YTD BALANCE 12/31/2024 NORM (ABNORM)	YTD BALANCE 12/31/2025 NORM (ABNORM)	ACTIVITY FOR MONTH 12/31/25 INCR (DECR)	AVAILABLE BALANCE NORM (ABNORM)	% BDGT USED
Fund 204 - MUNICIPAL STREET FUND								
Dept 900.000 - CAPITAL OUTLAY								
Expenditures								
204-900.000-801.070	CONTRACTUAL SERVICES - BOND CC	0.00	0.00	0.00	400.00	400.00	(400.00)	100.00
TOTAL EXPENDITURES		0.00	0.00	0.00	400.00	400.00	(400.00)	100.00
Net - Dept 900.000 - CAPITAL OUTLAY		0.00	0.00	0.00	(400.00)	(400.00)	400.00	
Dept 905.000 - DEBT SERVICE								
Expenditures								
204-905.000-991.000	DEBT SERVICE - PRINCIPAL	250,000.00	265,000.00	0.00	0.00	0.00	265,000.00	0.00
204-905.000-993.000	INTEREST EXPENSE	103,000.00	90,500.00	51,500.00	45,250.00	0.00	45,250.00	50.00
TOTAL EXPENDITURES		353,000.00	355,500.00	51,500.00	45,250.00	0.00	310,250.00	12.73
Net - Dept 905.000 - DEBT SERVICE		(353,000.00)	(355,500.00)	(51,500.00)	(45,250.00)	0.00	(310,250.00)	
TOTAL REVENUES		1,675,850.90	1,659,558.00	1,302,428.92	1,373,346.55	28,636.38	286,211.45	82.75
TOTAL EXPENDITURES		3,001,502.06	1,547,324.00	1,221,521.79	87,925.71	17,014.99	1,459,398.29	5.68
NET OF REVENUES & EXPENDITURES		(1,325,651.16)	112,234.00	80,907.13	1,285,420.84	11,621.39	(1,173,186.84)	1,145.30

*NOTE: Available Balance / Pct Budget Used does not reflect amounts encumbered.

GL NUMBER	DESCRIPTION	END BALANCE 06/30/2025 NORM (ABNORM)	2025-26 AMENDED BUDGET	YTD BALANCE 12/31/2024 NORM (ABNORM)	YTD BALANCE 12/31/2025 NORM (ABNORM)	ACTIVITY FOR MONTH 12/31/25 INCR (DECR)	AVAILABLE BALANCE NORM (ABNORM)	% BDGT USED
Fund 208 - RECREATION FUND								
Dept 000.000								
Revenues								
208-000.000-644.000	CONCESSION SALES	5,084.80	5,866.00	3,077.80	3,911.94	0.00	1,954.06	66.69
208-000.000-651.000	USE & ADMISSION FEES	14,211.80	18,000.00	7,026.00	9,671.65	0.00	8,328.35	53.73
208-000.000-653.000	TEAM & EVENT FEES	2,985.00	2,300.00	2,305.00	0.00	0.00	2,300.00	0.00
208-000.000-653.001	YOUTH PROGRAM FEES	42,635.00	43,000.00	14,080.00	625.00	0.00	42,375.00	1.45
208-000.000-665.000	INTEREST	43.04	0.00	40.60	7.19	0.03	(7.19)	100.00
208-000.000-667.000	RENTS	34,086.00	53,217.00	660.00	2,287.00	0.00	50,930.00	4.30
208-000.000-675.000	CONTRIBUTIONS & DONATIONS	0.00	0.00	0.00	44.20	44.20	(44.20)	100.00
208-000.000-692.000	OTHER REVENUE	8,018.72	7,500.00	2,075.92	2,400.81	0.00	5,099.19	32.01
208-000.000-699.101	TRANSFER IN - GENERAL FUND	68,865.00	27,218.00	0.00	0.00	0.00	27,218.00	0.00
TOTAL REVENUES		175,929.36	157,101.00	29,265.32	18,947.79	44.23	138,153.21	12.06
Net - Dept 000.000		175,929.36	157,101.00	29,265.32	18,947.79	44.23	138,153.21	
Dept 751.000 - RECREATION DEPARTMENT								
Expenditures								
208-751.000-702.000	WAGES	68,125.34	45,542.00	29,662.56	17,692.97	3,116.61	27,849.03	38.85
208-751.000-702.100	WAGES - BEACH	15,158.47	15,231.00	10,333.38	14,165.52	0.00	1,065.48	93.00
208-751.000-702.441	WAGES - DPS	0.00	8,059.00	0.00	0.00	0.00	8,059.00	0.00
208-751.000-707.000	LONGEVITY PAY	1,100.00	667.00	1,100.00	1,100.00	0.00	(433.00)	164.92
208-751.000-710.000	HOLIDAY & OTHER PAY	0.00	335.00	0.00	0.00	0.00	335.00	0.00
208-751.000-715.000	HEALTH & LIFE INSURANCE	15,452.89	13,353.00	7,481.05	4,153.51	790.64	9,199.49	31.11
208-751.000-716.000	RETIREMENT	18,912.59	10,010.00	9,348.13	18,777.28	23.28	(8,767.28)	187.59
208-751.000-717.000	WORKERS' COMPENSATION	1,191.91	1,200.00	1,191.91	873.93	0.00	326.07	72.83
208-751.000-720.000	EMPLOYER'S FICA	6,040.55	3,426.00	2,959.44	2,395.69	218.68	1,030.31	69.93
208-751.000-721.000	DISABILITY INSURANCE	465.03	542.00	147.41	141.28	21.33	400.72	26.07
208-751.000-726.000	SUPPLIES	28,425.45	27,000.00	13,655.39	4,488.24	0.00	22,511.76	16.62
208-751.000-726.006	CONCESSION SUPPLIES	3,060.74	5,000.00	2,058.30	3,981.28	0.00	1,018.72	79.63
208-751.000-726.009	SUPPLIES - DPS	0.00	510.00	0.00	0.00	0.00	510.00	0.00
208-751.000-801.000	CONTRACTUAL SERVICES	1,535.45	2,500.00	1,010.78	402.23	0.00	2,097.77	16.09
208-751.000-801.008	CONTRACTUAL SERVICES - OFFICIA	15,210.00	15,500.00	4,320.00	1,200.00	0.00	14,300.00	7.74
208-751.000-801.011	CONTRACTUAL SERVICES - DPS	0.00	8,226.00	0.00	0.00	0.00	8,226.00	0.00
208-751.000-818.000	INSURANCE	821.74	0.00	0.00	1,150.28	0.00	(1,150.28)	100.00
208-751.000-850.000	TELEPHONE	114.81	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL EXPENDITURES		175,614.97	157,101.00	83,268.35	70,522.21	4,170.54	86,578.79	44.89
Net - Dept 751.000 - RECREATION DEPARTMENT		(175,614.97)	(157,101.00)	(83,268.35)	(70,522.21)	(4,170.54)	(86,578.79)	
TOTAL REVENUES		175,929.36	157,101.00	29,265.32	18,947.79	44.23	138,153.21	12.06
TOTAL EXPENDITURES		175,614.97	157,101.00	83,268.35	70,522.21	4,170.54	86,578.79	44.89
NET OF REVENUES & EXPENDITURES		314.39	0.00	(54,003.03)	(51,574.42)	(4,126.31)	51,574.42	100.00

*NOTE: Available Balance / Pct Budget Used does not reflect amounts encumbered.

GL NUMBER	DESCRIPTION	END BALANCE 06/30/2025 NORM (ABNORM)	2025-26 AMENDED BUDGET	YTD BALANCE 12/31/2024 NORM (ABNORM)	YTD BALANCE 12/31/2025 NORM (ABNORM)	ACTIVITY FOR MONTH 12/31/25 INCR (DECR)	AVAILABLE BALANCE NORM (ABNORM)	% BDGT USED
Fund 211 - TREE RESTITUTION FUND								
Dept 000.000								
Revenues								
211-000.000-665.000	INTEREST	139.37	100.00	45.05	167.67	29.59	(67.67)	167.67
211-000.000-692.470	OTHER REVENUE - TREES	4,903.78	0.00	4,903.78	1,467.00	0.00	(1,467.00)	100.00
TOTAL REVENUES		5,043.15	100.00	4,948.83	1,634.67	29.59	(1,534.67)	1,634.67
Net - Dept 000.000		5,043.15	100.00	4,948.83	1,634.67	29.59	(1,534.67)	
TOTAL REVENUES		5,043.15	100.00	4,948.83	1,634.67	29.59	(1,534.67)	1,634.67
TOTAL EXPENDITURES		0.00	0.00	0.00	0.00	0.00	0.00	0.00
NET OF REVENUES & EXPENDITURES		5,043.15	100.00	4,948.83	1,634.67	29.59	(1,534.67)	1,634.67

% Fiscal Year Completed: 50.41

*NOTE: Available Balance / Pct Budget Used does not reflect amounts encumbered.

GL NUMBER	DESCRIPTION	END BALANCE 06/30/2025 NORM (ABNORM)	2025-26 AMENDED BUDGET	YTD BALANCE 12/31/2024 NORM (ABNORM)	YTD BALANCE 12/31/2025 NORM (ABNORM)	ACTIVITY FOR MONTH 12/31/25 INCR (DECR)	AVAILABLE BALANCE NORM (ABNORM)	% BDGT USED
Fund 244 - ECONOMIC DEVELOPMENT CORP FUND								
Dept 000.000								
Revenues								
244-000.000-665.000	INTEREST	8,332.44	5,000.00	3,815.86	6,325.38	1,132.09	(1,325.38)	126.51
244-000.000-669.000	CHANGE IN INVESTMENTS	1,981.18	0.00	886.55	544.30	(1.36)	(544.30)	100.00
244-000.000-673.000	SALE OF CITY PROPERTY	34,529.17	0.00	34,529.17	0.00	0.00	0.00	0.00
244-000.000-692.000	OTHER REVENUE	24.10	0.00	24.10	0.00	0.00	0.00	0.00
TOTAL REVENUES		44,866.89	5,000.00	39,255.68	6,869.68	1,130.73	(1,869.68)	137.39
Net - Dept 000.000		44,866.89	5,000.00	39,255.68	6,869.68	1,130.73	(1,869.68)	
Dept 728.000 - ECONOMIC DEVELOPMENT								
Expenditures								
244-728.000-726.000	SUPPLIES	0.00	300.00	0.00	0.00	0.00	300.00	0.00
244-728.000-801.000	CONTRACTUAL SERVICES	2,375.35	8,250.00	1,787.00	2,649.00	0.00	5,601.00	32.11
244-728.000-806.000	LEGAL SERVICES	0.00	1,000.00	0.00	0.00	0.00	1,000.00	0.00
244-728.000-818.000	INSURANCE	382.34	0.00	0.00	535.20	0.00	(535.20)	100.00
244-728.000-955.000	MISCELLANEOUS/CONTINGENCY	0.00	100.00	0.00	0.00	0.00	100.00	0.00
244-728.000-957.000	PROPERTY TAXES	9.56	0.00	0.00	0.00	0.00	0.00	0.00
244-728.000-960.000	BANK FEES	64.42	0.00	29.26	46.53	7.25	(46.53)	100.00
244-728.000-968.000	DEPRECIATION	2,922.60	0.00	0.00	0.00	0.00	0.00	0.00
244-728.000-970.000	CAPITAL OUTLAY	0.00	13,552.00	0.00	0.00	0.00	13,552.00	0.00
244-728.000-995.101	TRANSFER OUT - GENERAL FUND	0.00	3,417.00	0.00	0.00	0.00	3,417.00	0.00
TOTAL EXPENDITURES		5,754.27	26,619.00	1,816.26	3,230.73	7.25	23,388.27	12.14
Net - Dept 728.000 - ECONOMIC DEVELOPMENT		(5,754.27)	(26,619.00)	(1,816.26)	(3,230.73)	(7.25)	(23,388.27)	
TOTAL REVENUES		44,866.89	5,000.00	39,255.68	6,869.68	1,130.73	(1,869.68)	137.39
TOTAL EXPENDITURES		5,754.27	26,619.00	1,816.26	3,230.73	7.25	23,388.27	12.14
NET OF REVENUES & EXPENDITURES		39,112.62	(21,619.00)	37,439.42	3,638.95	1,123.48	(25,257.95)	16.83

*NOTE: Available Balance / Pct Budget Used does not reflect amounts encumbered.

GL NUMBER	DESCRIPTION	END BALANCE 06/30/2025 NORM (ABNORM)	2025-26 AMENDED BUDGET	YTD BALANCE 12/31/2024 NORM (ABNORM)	YTD BALANCE 12/31/2025 NORM (ABNORM)	ACTIVITY FOR MONTH 12/31/25 INCR (DECR)	AVAILABLE BALANCE NORM (ABNORM)	% BDGT USED
Fund 247 - TAX INCREMENT FINANCE ATH.								
Dept 000.000								
Revenues								
247-000.000-402.000	CURRENT TAXES	160,435.17	156,912.00	124,243.53	141,028.35	0.00	15,883.65	89.88
247-000.000-573.000	LOCAL COMMUNITY STABILIZATION	26,403.82	26,000.00	26,403.82	25,371.94	0.00	628.06	97.58
247-000.000-665.000	INTEREST	6,192.73	3,000.00	2,841.61	4,689.45	915.09	(1,689.45)	156.32
247-000.000-665.100	INTEREST INCOME-LEASES (GASB 8	2,101.00	0.00	0.00	0.00	0.00	0.00	0.00
247-000.000-667.002	RENTS - DAWN THEATER	10,585.80	0.00	3,750.00	0.00	0.00	0.00	0.00
247-000.000-673.003	GAIN/LOSS - LEASE TERMINATION	(19,758.00)	0.00	0.00	0.00	0.00	0.00	0.00
247-000.000-675.004	CONTRIBUTIONS & DONATIONS-BEAU	1,275.00	0.00	0.00	0.00	0.00	0.00	0.00
247-000.000-675.005	CONTRIBUTIONS & DONATIONS - DA	0.00	0.00	0.00	6,161.00	0.00	(6,161.00)	100.00
TOTAL REVENUES		187,235.52	185,912.00	157,238.96	177,250.74	915.09	8,661.26	95.34
Net - Dept 000.000		187,235.52	185,912.00	157,238.96	177,250.74	915.09	8,661.26	
Dept 175.000 - ADMINISTRATIVE SERVICES								
Expenditures								
247-175.000-801.000	CONTRACTUAL SERVICES	584.35	0.00	297.19	401.97	0.00	(401.97)	100.00
247-175.000-818.000	INSURANCE	3,535.95	2,881.00	1,478.17	2,912.49	32.00	(31.49)	101.09
TOTAL EXPENDITURES		4,120.30	2,881.00	1,775.36	3,314.46	32.00	(433.46)	115.05
Net - Dept 175.000 - ADMINISTRATIVE SERVICES		(4,120.30)	(2,881.00)	(1,775.36)	(3,314.46)	(32.00)	433.46	
Dept 900.000 - CAPITAL OUTLAY								
Expenditures								
247-900.000-801.000	CONTRACTUAL SERVICES	10,261.65	1,500.00	1,032.73	2,981.07	0.00	(1,481.07)	198.74
247-900.000-801.005	CONTRACTUAL SERVICES - DAWN TH	40.00	0.00	0.00	0.00	0.00	0.00	0.00
247-900.000-801.247	CONTRACTUAL SERVICES - FACADE	11,073.22	10,000.00	6,000.00	6,929.70	0.00	3,070.30	69.30
247-900.000-801.248	CONTRACTUAL SERVICES - BUS ATT	4,429.00	0.00	0.00	0.00	0.00	0.00	0.00
247-900.000-806.000	LEGAL SERVICES	4,276.24	1,000.00	0.00	1,914.00	0.00	(914.00)	191.40
247-900.000-920.000	UTILITIES	0.00	0.00	0.00	750.11	455.33	(750.11)	100.00
247-900.000-930.000	REPAIRS & MAINTENANCE	8,435.32	20,000.00	7,900.32	12,715.11	0.00	7,284.89	63.58
247-900.000-957.000	PROPERTY TAXES	0.00	4,235.00	0.00	4,234.58	0.00	0.42	99.99
247-900.000-968.000	DEPRECIATION	49,362.49	0.00	0.00	0.00	0.00	0.00	0.00
247-900.000-970.000	CAPITAL OUTLAY	0.00	13,552.00	0.00	0.00	0.00	13,552.00	0.00
247-900.000-993.000	INTEREST EXPENSE	3,356.00	2,890.00	3,170.00	1,990.00	0.00	900.00	68.86
247-900.000-995.101	TRANSFER OUT - GENERAL FUND	0.00	5,250.00	0.00	0.00	0.00	5,250.00	0.00
TOTAL EXPENDITURES		91,233.92	58,427.00	18,103.05	31,514.57	455.33	26,912.43	53.94
Net - Dept 900.000 - CAPITAL OUTLAY		(91,233.92)	(58,427.00)	(18,103.05)	(31,514.57)	(455.33)	(26,912.43)	
TOTAL REVENUES		187,235.52	185,912.00	157,238.96	177,250.74	915.09	8,661.26	95.34
TOTAL EXPENDITURES		95,354.22	61,308.00	19,878.41	34,829.03	487.33	26,478.97	56.81
NET OF REVENUES & EXPENDITURES		91,881.30	124,604.00	137,360.55	142,421.71	427.76	(17,817.71)	114.30

*NOTE: Available Balance / Pct Budget Used does not reflect amounts encumbered.

GL NUMBER	DESCRIPTION	END BALANCE 06/30/2025 NORM (ABNORM)	2025-26 AMENDED BUDGET	YTD BALANCE 12/31/2024 NORM (ABNORM)	YTD BALANCE 12/31/2025 NORM (ABNORM)	ACTIVITY FOR MONTH 12/31/25 INCR (DECR)	AVAILABLE BALANCE NORM (ABNORM)	% BDGT USED
Fund 252 - CONTRIBUTIONS & DONATIONS								
Dept 000.000								
Revenues								
252-000.000-665.000	INTEREST	93.63	100.00	50.37	104.16	16.48	(4.16)	104.16
252-000.000-675.000	CONTRIBUTIONS & DONATIONS	30,251.00	0.00	20,260.88	4,131.91	0.00	(4,131.91)	100.00
TOTAL REVENUES		30,344.63	100.00	20,311.25	4,236.07	16.48	(4,136.07)	4,236.07
Net - Dept 000.000		30,344.63	100.00	20,311.25	4,236.07	16.48	(4,136.07)	
Dept 175.000 - ADMINISTRATIVE SERVICES								
Expenditures								
252-175.000-726.000	SUPPLIES	0.00	0.00	0.00	3,631.91	0.00	(3,631.91)	100.00
TOTAL EXPENDITURES		0.00	0.00	0.00	3,631.91	0.00	(3,631.91)	100.00
Net - Dept 175.000 - ADMINISTRATIVE SERVICES		0.00	0.00	0.00	(3,631.91)	0.00	3,631.91	
Dept 900.000 - CAPITAL OUTLAY								
Expenditures								
252-900.000-801.000-215066	CONTRACTUAL SERVICES	5,756.00	0.00	0.00	0.00	0.00	0.00	0.00
252-900.000-970.000	CAPITAL OUTLAY	20,260.88	0.00	20,260.88	0.00	0.00	0.00	0.00
TOTAL EXPENDITURES		26,016.88	0.00	20,260.88	0.00	0.00	0.00	0.00
Net - Dept 900.000 - CAPITAL OUTLAY		(26,016.88)	0.00	(20,260.88)	0.00	0.00	0.00	
TOTAL REVENUES		30,344.63	100.00	20,311.25	4,236.07	16.48	(4,136.07)	4,236.07
TOTAL EXPENDITURES		26,016.88	0.00	20,260.88	3,631.91	0.00	(3,631.91)	100.00
NET OF REVENUES & EXPENDITURES		4,327.75	100.00	50.37	604.16	16.48	(504.16)	604.16

% Fiscal Year Completed: 50.41

*NOTE: Available Balance / Pct Budget Used does not reflect amounts encumbered.

GL NUMBER	DESCRIPTION	END BALANCE 06/30/2025 NORM (ABNORM)	2025-26 AMENDED BUDGET	YTD BALANCE 12/31/2024 NORM (ABNORM)	YTD BALANCE 12/31/2025 NORM (ABNORM)	ACTIVITY FOR MONTH 12/31/25 INCR (DECR)	AVAILABLE BALANCE NORM (ABNORM)	% BDGT USED
Fund 265 - DRUG FORFEITURE/GRANT FUND								
Dept 000.000								
Revenues								
265-000.000-659.000	DRUG FORFEITURES	0.00	0.00	0.00	491.00	0.00	(491.00)	100.00
265-000.000-665.000	INTEREST	149.09	100.00	74.05	122.78	21.18	(22.78)	122.78
TOTAL REVENUES		149.09	100.00	74.05	613.78	21.18	(513.78)	613.78
Net - Dept 000.000		149.09	100.00	74.05	613.78	21.18	(513.78)	
Dept 301.000 - POLICE DEPARTMENT								
Expenditures								
265-301.000-726.000	SUPPLIES	50.99	3,000.00	0.00	9.99	0.00	2,990.01	0.33
265-301.000-801.000	CONTRACTUAL SERVICES	68.70	0.00	68.70	49.10	0.00	(49.10)	100.00
TOTAL EXPENDITURES		119.69	3,000.00	68.70	59.09	0.00	2,940.91	1.97
Net - Dept 301.000 - POLICE DEPARTMENT		(119.69)	(3,000.00)	(68.70)	(59.09)	0.00	(2,940.91)	
TOTAL REVENUES		149.09	100.00	74.05	613.78	21.18	(513.78)	613.78
TOTAL EXPENDITURES		119.69	3,000.00	68.70	59.09	0.00	2,940.91	1.97
NET OF REVENUES & EXPENDITURES		29.40	(2,900.00)	5.35	554.69	21.18	(3,454.69)	19.13

*NOTE: Available Balance / Pct Budget Used does not reflect amounts encumbered.

GL NUMBER	DESCRIPTION	END BALANCE 06/30/2025 NORM (ABNORM)	2025-26 AMENDED BUDGET	YTD BALANCE 12/31/2024 NORM (ABNORM)	YTD BALANCE 12/31/2025 NORM (ABNORM)	ACTIVITY FOR MONTH 12/31/25 INCR (DECR)	AVAILABLE BALANCE NORM (ABNORM)	% BDGT USED
Fund 271 - LIBRARY FUND								
Dept 000.000								
Revenues								
271-000.000-402.000	CURRENT TAXES	163,104.42	172,775.00	154,747.00	178,065.80	782.62	(5,290.80)	103.06
271-000.000-404.000	SPECIAL ACTS	2,442.83	1,949.00	0.00	0.00	0.00	1,949.00	0.00
271-000.000-411.000	DELINQUENT TAXES	5,383.89	500.00	5,141.93	0.00	0.00	500.00	0.00
271-000.000-569.000	STATE GRANT	12,543.86	11,500.00	0.00	0.00	0.00	11,500.00	0.00
271-000.000-573.000	LOCAL COMMUNITY STABILIZATION	26,428.18	20,000.00	8,317.35	5,529.47	0.00	14,470.53	27.65
271-000.000-573.500	SMALL BUSINESS TAXPAYER EXEMPT	0.00	0.00	0.00	822.90	0.00	(822.90)	100.00
271-000.000-587.000	CONT./LOCAL UNITS-CULTURE/REC	13,800.00	13,800.00	0.00	0.00	0.00	13,800.00	0.00
271-000.000-588.000	SUBSCRIPTION CARD SALES	3,086.40	3,000.00	1,529.80	1,510.30	336.00	1,489.70	50.34
271-000.000-629.000	COPIES / DUPLICATING	4,201.53	3,500.00	2,176.89	1,913.25	485.60	1,586.75	54.66
271-000.000-656.000	PENAL FINES	28,743.77	20,000.00	0.00	0.00	0.00	20,000.00	0.00
271-000.000-657.000	BOOK FINES	1,931.93	1,500.00	949.76	1,004.15	221.05	495.85	66.94
271-000.000-658.000	ORDINANCE FINES	1,218.35	1,000.00	611.14	979.48	183.07	20.52	97.95
271-000.000-665.000	INTEREST	41,237.17	30,000.00	21,895.66	21,363.10	3,509.15	8,636.90	71.21
271-000.000-667.000	RENTS	122.00	0.00	122.00	0.00	0.00	0.00	0.00
271-000.000-667.271	RENTS - MEETING ROOMS	3,270.00	3,500.00	245.00	350.00	50.00	3,150.00	10.00
271-000.000-673.000	SALE OF CITY PROPERTY	10.00	0.00	10.00	0.00	0.00	0.00	0.00
271-000.000-674.000	CONTRIBUTIONS IN LIEU OF TAX	2,441.50	2,000.00	0.00	0.00	0.00	2,000.00	0.00
271-000.000-675.000	CONTRIBUTIONS AND DONATIONS	449.00	1,000.00	150.00	222.80	120.50	777.20	22.28
271-000.000-675.790	CONTRIBUTIONS & DONATIONS - BC	1,522.02	500.00	375.52	1,121.80	199.50	(621.80)	224.36
271-000.000-675.792	CONTR. & DONT.- CHILD. LIBRAR	4,523.44	100.00	2.00	2.80	0.00	97.20	2.80
271-000.000-687.300	OTHER REFUNDS	366.93	100.00	366.93	0.00	0.00	100.00	0.00
271-000.000-692.000	OTHER REVENUE	458.42	750.00	372.41	1,436.20	409.24	(686.20)	191.49
271-000.000-692.007	OTHER REVENUE - TRUSTS	24,957.70	25,000.00	0.00	24,858.20	24,858.20	141.80	99.43
271-000.000-692.008	OTHER REVENUE - WOODLAND	806.00	1,000.00	806.00	2,936.00	0.00	(1,936.00)	293.60
271-000.000-692.009	OTHER REVENUE - AMAZON SALES	0.00	100.00	0.00	240.60	56.88	(140.60)	240.60
271-000.000-692.011	OTHER REVENUE - MISC GRANTS	2,043.00	1,000.00	0.00	0.00	0.00	1,000.00	0.00
TOTAL REVENUES		345,092.34	314,574.00	197,819.39	242,356.85	31,211.81	72,217.15	77.04
Net - Dept 000.000		345,092.34	314,574.00	197,819.39	242,356.85	31,211.81	72,217.15	
Dept 790.000 - LIBRARY								
Expenditures								
271-790.000-702.000	WAGES	52,319.07	52,003.00	22,500.03	28,841.73	7,660.00	23,161.27	55.46
271-790.000-702.100	WAGES - PART TIME	72,028.77	93,619.00	33,259.30	36,686.41	8,976.40	56,932.59	39.19
271-790.000-702.441	WAGES - DPS	0.00	2,500.00	0.00	1,026.43	466.74	1,473.57	41.06
271-790.000-710.000	HOLIDAY & OTHER PAY	576.93	500.00	576.93	0.00	0.00	500.00	0.00
271-790.000-715.000	HEALTH & LIFE INSURANCE	6,966.19	8,912.00	3,401.44	4,062.66	929.08	4,849.34	45.59
271-790.000-716.000	RETIREMENT	4,204.76	3,640.00	1,845.84	2,171.72	527.84	1,468.28	59.66
271-790.000-717.000	WORKERS' COMPENSATION	155.80	0.00	155.80	176.02	0.00	(176.02)	100.00
271-790.000-720.000	EMPLOYER'S FICA	9,414.62	5,202.00	4,247.18	5,082.84	1,290.55	119.16	97.71
271-790.000-721.000	DISABILITY INSURANCE	377.70	200.00	119.04	210.01	42.69	(10.01)	105.01
271-790.000-726.000	SUPPLIES	4,775.32	5,000.00	3,401.99	4,733.40	546.55	266.60	94.67
271-790.000-726.009	SUPPLIES - DPS	41.38	1,000.00	0.00	221.66	195.30	778.34	22.17
271-790.000-734.000	POSTAGE	201.11	350.00	73.00	0.00	0.00	350.00	0.00
271-790.000-750.000	PERIODICALS / MAGAZINES	301.00	301.00	301.00	0.00	0.00	301.00	0.00
271-790.000-801.000	CONTRACTUAL SERVICES	19,133.60	20,000.00	12,155.64	12,877.33	687.98	7,122.67	64.39
271-790.000-802.000	TECHNICAL SERVICES	9,261.94	14,462.00	4,122.94	3,422.88	512.15	11,039.12	23.67
271-790.000-810.000	DUES & SUBSCRIPTIONS	911.87	400.00	220.88	526.41	0.00	(126.41)	131.60
271-790.000-815.000	LIBRARY GRANT/DONATION EXPENDI	2,435.99	1,500.00	338.76	2,963.90	0.00	(1,463.90)	197.59
271-790.000-818.000	INSURANCE	7,651.55	3,000.00	2,502.88	7,207.14	0.00	(4,207.14)	240.24

REVENUE AND EXPENDITURE REPORT FOR CITY OF HILLSDALE
PERIOD ENDING 12/31/2025
% Fiscal Year Completed: 50.41
*NOTE: Available Balance / Pct Budget Used does not reflect amounts encumbered.

GL NUMBER	DESCRIPTION	END BALANCE 06/30/2025 NORM (ABNORM)	2025-26 AMENDED BUDGET	YTD BALANCE 12/31/2024 NORM (ABNORM)	YTD BALANCE 12/31/2025 NORM (ABNORM)	ACTIVITY FOR MONTH 12/31/25 INCR (DECR)	AVAILABLE BALANCE NORM (ABNORM)	% BDGT USED
Fund 271 - LIBRARY FUND								
Expenditures								
271-790.000-850.000	TELEPHONE	1,933.68	2,000.00	625.81	505.56	84.40	1,494.44	25.28
271-790.000-860.000	TRANSPORTATION & MILEAGE	30.56	75.00	30.56	33.10	0.00	41.90	44.13
271-790.000-880.000	COMMUNITY PROMOTION	737.98	1,000.00	210.00	789.99	0.00	210.01	79.00
271-790.000-920.000	UTILITIES	18,360.65	20,000.00	8,287.43	8,848.55	2,001.93	11,151.45	44.24
271-790.000-930.000	REPAIRS & MAINTENANCE	4,149.91	2,500.00	2,240.37	2,169.00	0.00	331.00	86.76
271-790.000-940.000	INTERNAL EQUIPMENT RENTAL - RM	0.00	3,148.00	0.00	466.14	370.36	2,681.86	14.81
271-790.000-956.000	TRAINING & SEMINARS	300.00	750.00	300.00	325.00	0.00	425.00	43.33
271-790.000-956.200	LODGING & MEALS	612.18	750.00	612.18	449.93	0.00	300.07	59.99
271-790.000-964.000	REFUNDS & REBATES	91.43	100.00	91.43	30.06	10.13	69.94	30.06
271-790.000-970.000	CAPITAL OUTLAY	22,360.00	30,000.00	0.00	0.00	0.00	30,000.00	0.00
271-790.000-982.000	BOOKS	12,508.86	12,600.00	6,216.94	5,715.83	584.45	6,884.17	45.36
271-790.000-982.001	BOOKS - FROM DONATION MONIES	592.77	0.00	592.77	0.00	0.00	0.00	0.00
271-790.000-982.002	BOOKS - LOST/DAMAGED	430.00	600.00	221.85	669.47	30.51	(69.47)	111.58
271-790.000-991.100	LEASE PRINCIPAL PAID	1,177.00	0.00	0.00	0.00	0.00	0.00	0.00
271-790.000-993.100	LEASE INTEREST PAID	95.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL EXPENDITURES		254,137.62	286,112.00	108,651.99	130,213.17	24,917.06	155,898.83	45.51
Net - Dept 790.000 - LIBRARY		(254,137.62)	(286,112.00)	(108,651.99)	(130,213.17)	(24,917.06)	(155,898.83)	
Dept 792.000 - LIBRARY - CHILDREN'S AREA								
Expenditures								
271-792.000-726.000	PROGRAMS	1,501.00	1,500.00	1,047.84	1,106.17	214.29	393.83	73.74
271-792.000-726.010	SUPPLIES - SUMMER READING	931.53	1,200.00	108.97	242.11	0.00	957.89	20.18
271-792.000-726.792	SUPPLIES - FROM DONATIONS	253.44	0.00	0.00	1,119.30	0.00	(1,119.30)	100.00
271-792.000-982.000	BOOKS	7,432.59	6,600.00	3,382.52	3,995.20	564.26	2,604.80	60.53
271-792.000-982.001	BOOKS - FROM DONATION MONIES	41.26	0.00	23.68	841.33	0.00	(841.33)	100.00
TOTAL EXPENDITURES		10,159.82	9,300.00	4,563.01	7,304.11	778.55	1,995.89	78.54
Net - Dept 792.000 - LIBRARY - CHILDREN'S AREA		(10,159.82)	(9,300.00)	(4,563.01)	(7,304.11)	(778.55)	(1,995.89)	
TOTAL REVENUES		345,092.34	314,574.00	197,819.39	242,356.85	31,211.81	72,217.15	77.04
TOTAL EXPENDITURES		264,297.44	295,412.00	113,215.00	137,517.28	25,695.61	157,894.72	46.55
NET OF REVENUES & EXPENDITURES		80,794.90	19,162.00	84,604.39	104,839.57	5,516.20	(85,677.57)	547.12

*NOTE: Available Balance / Pct Budget Used does not reflect amounts encumbered.

GL NUMBER	DESCRIPTION	END BALANCE 06/30/2025 NORM (ABNORM)	2025-26 AMENDED BUDGET	YTD BALANCE 12/31/2024 NORM (ABNORM)	YTD BALANCE 12/31/2025 NORM (ABNORM)	ACTIVITY FOR MONTH 12/31/25 INCR (DECR)	AVAILABLE BALANCE NORM (ABNORM)	% BDGT USED
Fund 274 - POLICE - OWI ENFORCEMENT								
Dept 000.000								
Revenues								
274-000.000-665.000	INTEREST	94.63	30.00	41.88	104.71	18.49	(74.71)	349.03
274-000.000-692.301	OTHER REVENUE - POLICE DEPT	1,767.98	1,000.00	1,017.28	1,015.60	150.00	(15.60)	101.56
TOTAL REVENUES		1,862.61	1,030.00	1,059.16	1,120.31	168.49	(90.31)	108.77
Net - Dept 000.000		1,862.61	1,030.00	1,059.16	1,120.31	168.49	(90.31)	
Dept 301.000 - POLICE DEPARTMENT								
Expenditures								
274-301.000-726.000	SUPPLIES	0.00	2,000.00	0.00	0.00	0.00	2,000.00	0.00
TOTAL EXPENDITURES		0.00	2,000.00	0.00	0.00	0.00	2,000.00	0.00
Net - Dept 301.000 - POLICE DEPARTMENT		0.00	(2,000.00)	0.00	0.00	0.00	(2,000.00)	
TOTAL REVENUES		1,862.61	1,030.00	1,059.16	1,120.31	168.49	(90.31)	108.77
TOTAL EXPENDITURES		0.00	2,000.00	0.00	0.00	0.00	2,000.00	0.00
NET OF REVENUES & EXPENDITURES		1,862.61	(970.00)	1,059.16	1,120.31	168.49	(2,090.31)	115.50

*NOTE: Available Balance / Pct Budget Used does not reflect amounts encumbered.

GL NUMBER	DESCRIPTION	END BALANCE 06/30/2025 NORM (ABNORM)	2025-26 AMENDED BUDGET	YTD BALANCE 12/31/2024 NORM (ABNORM)	YTD BALANCE 12/31/2025 NORM (ABNORM)	ACTIVITY FOR MONTH 12/31/25 INCR (DECR)	AVAILABLE BALANCE NORM (ABNORM)	% BDGT USED
Fund 401 - CAPITAL IMPROVEMENT FUND								
Dept 000.000								
Revenues								
401-000.000-665.000	INTEREST	124,543.37	100,000.00	60,227.93	72,410.33	15,352.01	27,589.67	72.41
401-000.000-669.000	CHANGE IN INVESTMENTS	60,300.93	0.00	26,964.87	16,576.14	(41.54)	(16,576.14)	100.00
401-000.000-692.000	OTHER REVENUE	733.47	0.00	733.47	0.00	0.00	0.00	0.00
TOTAL REVENUES		185,577.77	100,000.00	87,926.27	88,986.47	15,310.47	11,013.53	88.99
Net - Dept 000.000		185,577.77	100,000.00	87,926.27	88,986.47	15,310.47	11,013.53	
Dept 175.000 - ADMINISTRATIVE SERVICES								
Expenditures								
401-175.000-960.000	BANK FEES	1,961.21	1,100.00	890.48	1,416.62	220.73	(316.62)	128.78
TOTAL EXPENDITURES		1,961.21	1,100.00	890.48	1,416.62	220.73	(316.62)	128.78
Net - Dept 175.000 - ADMINISTRATIVE SERVICES		(1,961.21)	(1,100.00)	(890.48)	(1,416.62)	(220.73)	316.62	
Dept 444.000 - SIDEWALKS								
Expenditures								
401-444.000-702.000	WAGES	185.44	0.00	185.44	0.00	0.00	0.00	0.00
401-444.000-715.000	HEALTH INSURANCE	17.36	0.00	17.36	0.00	0.00	0.00	0.00
401-444.000-716.000	RETIREMENT	12.98	0.00	12.98	0.00	0.00	0.00	0.00
401-444.000-720.000	EMPLOYER'S FICA	13.68	0.00	13.68	0.00	0.00	0.00	0.00
401-444.000-725.000	FRINGE BENEFITS - ALLOCATED	21.28	0.00	21.28	0.00	0.00	0.00	0.00
401-444.000-801.000	CONTRACTUAL SERVICES	0.12	0.00	0.00	0.17	0.00	(0.17)	100.00
401-444.000-818.000	INSURANCE	0.88	0.00	0.00	1.22	0.00	(1.22)	100.00
401-444.000-940.000	INTERNAL EQUIPMENT RENTAL - RM	111.05	0.00	111.05	0.00	0.00	0.00	0.00
TOTAL EXPENDITURES		362.79	0.00	361.79	1.39	0.00	(1.39)	100.00
Net - Dept 444.000 - SIDEWALKS		(362.79)	0.00	(361.79)	(1.39)	0.00	1.39	
Dept 756.000 - PARKS								
Expenditures								
401-756.000-970.000	CAPITAL OUTLAY	30,479.00	50,000.00	10,640.00	0.00	0.00	50,000.00	0.00
TOTAL EXPENDITURES		30,479.00	50,000.00	10,640.00	0.00	0.00	50,000.00	0.00
Net - Dept 756.000 - PARKS		(30,479.00)	(50,000.00)	(10,640.00)	0.00	0.00	(50,000.00)	
Dept 900.000 - CAPITAL OUTLAY								
Expenditures								
401-900.000-802.000	TECHNICAL SERVICES	3,282.95	0.00	0.00	0.00	0.00	0.00	0.00

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GL NUMBER	DESCRIPTION	END BALANCE 06/30/2025 NORM (ABNORM)	2025-26 AMENDED BUDGET	YTD BALANCE 12/31/2024 NORM (ABNORM)	YTD BALANCE 12/31/2025 NORM (ABNORM)	ACTIVITY FOR MONTH 12/31/25 INCR (DECR)	AVAILABLE BALANCE NORM (ABNORM)	% BDGT USED
Fund 401 - CAPITAL IMPROVEMENT FUND								
Expenditures								
401-900.000-970.000	CAPITAL OUTLAY	17,520.43	30,000.00	17,520.43	36,590.00	0.00	(6,590.00)	121.97
401-900.000-975.018	MILLPOND DAM REPAIRS	0.00	129,037.00	645.53	0.00	0.00	129,037.00	0.00
401-900.000-975.019	T.I.F.A. - PARKING LOT REPAIR	0.00	27,103.00	0.00	0.00	0.00	27,103.00	0.00
401-900.000-975.038	CITY HALL IMPROVEMENTS	5,893.00	50,000.00	0.00	0.00	0.00	50,000.00	0.00
TOTAL EXPENDITURES		26,696.38	236,140.00	18,165.96	36,590.00	0.00	199,550.00	15.50
Net - Dept 900.000 - CAPITAL OUTLAY		(26,696.38)	(236,140.00)	(18,165.96)	(36,590.00)	0.00	(199,550.00)	
TOTAL REVENUES		185,577.77	100,000.00	87,926.27	88,986.47	15,310.47	11,013.53	88.99
TOTAL EXPENDITURES		59,499.38	287,240.00	30,058.23	38,008.01	220.73	249,231.99	13.23
NET OF REVENUES & EXPENDITURES		126,078.39	(187,240.00)	57,868.04	50,978.46	15,089.74	(238,218.46)	27.23

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GL NUMBER	DESCRIPTION	END BALANCE 06/30/2025 NORM (ABNORM)	2025-26 AMENDED BUDGET	YTD BALANCE 12/31/2024 NORM (ABNORM)	YTD BALANCE 12/31/2025 NORM (ABNORM)	ACTIVITY FOR MONTH 12/31/25 INCR (DECR)	AVAILABLE BALANCE NORM (ABNORM)	% BDGT USED
Fund 408 - FIELDS OF DREAMS								
Dept 000.000								
Revenues								
408-000.000-665.000	INTEREST	11.50	50.00	11.50	0.28	0.00	49.72	0.56
408-000.000-675.000	CONTRIBUTIONS & DONATIONS	0.00	6,900.00	0.00	0.00	0.00	6,900.00	0.00
408-000.000-692.408	OTHER REVENUE - TOURNAMENTS	3,959.00	4,000.00	2,554.00	2,165.00	0.00	1,835.00	54.13
408-000.000-699.101	TRANSFER IN - GENERAL FUND	4,500.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL REVENUES		8,470.50	10,950.00	2,565.50	2,165.28	0.00	8,784.72	19.77
Net - Dept 000.000		8,470.50	10,950.00	2,565.50	2,165.28	0.00	8,784.72	
Dept 751.000 - RECREATION DEPARTMENT								
Expenditures								
408-751.000-726.000	SUPPLIES	0.00	480.00	0.00	81.58	0.00	398.42	17.00
408-751.000-801.000	CONTRACTUAL SERVICES	8,412.44	8,800.00	6,926.08	8,663.20	0.00	136.80	98.45
408-751.000-818.000	INSURANCE	217.53	305.00	0.00	304.51	0.00	0.49	99.84
TOTAL EXPENDITURES		8,629.97	9,585.00	6,926.08	9,049.29	0.00	535.71	94.41
Net - Dept 751.000 - RECREATION DEPARTMENT		(8,629.97)	(9,585.00)	(6,926.08)	(9,049.29)	0.00	(535.71)	
TOTAL REVENUES		8,470.50	10,950.00	2,565.50	2,165.28	0.00	8,784.72	19.77
TOTAL EXPENDITURES		8,629.97	9,585.00	6,926.08	9,049.29	0.00	535.71	94.41
NET OF REVENUES & EXPENDITURES		(159.47)	1,365.00	(4,360.58)	(6,884.01)	0.00	8,249.01	504.32

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GL NUMBER	DESCRIPTION	END BALANCE 06/30/2025 NORM (ABNORM)	2025-26 AMENDED BUDGET	YTD BALANCE 12/31/2024 NORM (ABNORM)	YTD BALANCE 12/31/2025 NORM (ABNORM)	ACTIVITY FOR MONTH 12/31/25 INCR (DECR)	AVAILABLE BALANCE NORM (ABNORM)	% BDGT USED
Fund 409 - STOCK'S PARK								
Dept 000.000								
Revenues								
409-000.000-665.000	INTEREST	2,121.16	2,000.00	1,146.06	1,216.55	279.40	783.45	60.83
409-000.000-669.000	CHANGE IN INVESTMENTS	1,258.37	162.00	562.10	346.21	(0.87)	(184.21)	213.71
409-000.000-675.000	CONTRIBUTIONS & DONATIONS	6,009.56	0.00	4,195.00	3,508.80	2,660.00	(3,508.80)	100.00
409-000.000-675.001	CONTRIBUTIONS & DONATIONS - PA	3,274.72	3,939.00	2,822.72	3,590.00	0.00	349.00	91.14
409-000.000-692.000	OTHER REVENUE	15.31	0.00	15.31	0.00	0.00	0.00	0.00
TOTAL REVENUES		12,679.12	6,101.00	8,741.19	8,661.56	2,938.53	(2,560.56)	141.97
Net - Dept 000.000		12,679.12	6,101.00	8,741.19	8,661.56	2,938.53	(2,560.56)	
Dept 756.000 - PARKS								
Expenditures								
409-756.000-726.000	SUPPLIES	227.55	200.00	102.55	70.50	0.00	129.50	35.25
409-756.000-801.000	CONTRACTUAL SERVICES	15,231.39	5,000.00	4,230.00	4,230.00	0.00	770.00	84.60
409-756.000-960.000	BANK FEES	40.98	65.00	18.60	29.59	4.61	35.41	45.52
TOTAL EXPENDITURES		15,499.92	5,265.00	4,351.15	4,330.09	4.61	934.91	82.24
Net - Dept 756.000 - PARKS		(15,499.92)	(5,265.00)	(4,351.15)	(4,330.09)	(4.61)	(934.91)	
TOTAL REVENUES		12,679.12	6,101.00	8,741.19	8,661.56	2,938.53	(2,560.56)	141.97
TOTAL EXPENDITURES		15,499.92	5,265.00	4,351.15	4,330.09	4.61	934.91	82.24
NET OF REVENUES & EXPENDITURES		(2,820.80)	836.00	4,390.04	4,331.47	2,933.92	(3,495.47)	518.12

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GL NUMBER	DESCRIPTION	END BALANCE 06/30/2025 NORM (ABNORM)	2025-26 AMENDED BUDGET	YTD BALANCE 12/31/2024 NORM (ABNORM)	YTD BALANCE 12/31/2025 NORM (ABNORM)	ACTIVITY FOR MONTH 12/31/25 INCR (DECR)	AVAILABLE BALANCE NORM (ABNORM)	% BDGT USED
Fund 481 - AIRPORT IMPROVEMENT FUND								
Dept 000.000								
Revenues								
481-000.000-515.000	FEDERAL GRANT - AIRPORT	2,144,895.89	0.00	0.00	0.00	0.00	0.00	0.00
481-000.000-529.000-215056	FEDERAL GRANT - TERMINAL PARKI	0.00	50,000.00	0.00	50,620.00	0.00	(620.00)	101.24
481-000.000-569.000	STATE GRANT	56,444.22	146,000.00	0.00	94,564.20	0.00	51,435.80	64.77
481-000.000-665.000	INTEREST	27,933.27	25,000.00	16,396.66	5,732.85	1,278.04	19,267.15	22.93
481-000.000-667.000	RENTS	31,570.98	39,525.00	2,134.50	625.00	0.00	38,900.00	1.58
481-000.000-667.481	RENTS - AIRPORT HANGARS	36,210.00	34,000.00	19,710.00	9,950.00	1,195.00	24,050.00	29.26
481-000.000-669.000	CHANGE IN INVESTMENTS	6,195.22	0.00	2,770.32	1,327.21	(2.25)	(1,327.21)	100.00
481-000.000-673.000	SALE OF PROPERTY	2,225.00	0.00	0.00	0.00	0.00	0.00	0.00
481-000.000-687.300	OTHER REFUNDS	48.53	0.00	40.86	20.18	2.07	(20.18)	100.00
481-000.000-692.000	OTHER REVENUE	103.35	0.00	103.35	295.00	0.00	(295.00)	100.00
481-000.000-692.295	OTHER REVENUE - FUEL SALES	161,780.86	175,000.00	136,195.25	76,920.55	6,888.77	98,079.45	43.95
481-000.000-692.296	OTHER REVENUE - TAX EXEMPT SAI	67,738.02	72,000.00	34,576.68	32,195.38	0.00	39,804.62	44.72
481-000.000-692.297	OTHER REVENUE - FACILITY USAGE	20,353.00	25,000.00	13,203.00	7,720.00	900.00	17,280.00	30.88
TOTAL REVENUES		2,555,498.34	566,525.00	225,130.62	279,970.37	10,261.63	286,554.63	49.42
Net - Dept 000.000		2,555,498.34	566,525.00	225,130.62	279,970.37	10,261.63	286,554.63	
Dept 175.000 - ADMINISTRATIVE SERVICES								
Expenditures								
481-175.000-702.000-215059	WAGES	0.00	16,800.00	0.00	0.00	0.00	16,800.00	0.00
481-175.000-703.000	OVERTIME PAY	7,850.25	12,000.00	0.00	0.00	0.00	12,000.00	0.00
481-175.000-720.000	EMPLOYER'S FICA	600.54	2,203.00	0.00	0.00	0.00	2,203.00	0.00
481-175.000-801.000	CONTRACTUAL SERVICES	2,638.17	290.00	284.10	405.51	0.00	(115.51)	139.83
481-175.000-818.000	INSURANCE	3,913.69	1,970.00	1,940.16	2,762.57	0.00	(792.57)	140.23
481-175.000-930.000	REPAIRS & MAINTENANCE	6,325.98	6,500.00	8,006.54	7,542.22	0.00	(1,042.22)	116.03
481-175.000-960.000	BANK FEES	201.50	200.00	91.49	108.31	11.97	91.69	54.16
TOTAL EXPENDITURES		21,530.13	39,963.00	10,322.29	10,818.61	11.97	29,144.39	27.07
Net - Dept 175.000 - ADMINISTRATIVE SERVICES		(21,530.13)	(39,963.00)	(10,322.29)	(10,818.61)	(11.97)	(29,144.39)	
Dept 900.000 - CAPITAL OUTLAY								
Expenditures								
481-900.000-726.000	SUPPLIES	17,582.53	0.00	0.00	68.20	0.00	(68.20)	100.00
481-900.000-740.295	FUEL & LUBRICANTS - AVIATION	155,843.08	200,000.00	99,981.30	69,318.96	0.00	130,681.04	34.66
481-900.000-801.000	CONTRACTUAL SERVICES	6,976.70	11,500.00	5,586.32	2,675.44	76.58	8,824.56	23.26
481-900.000-970.000	CAPITAL OUTLAY	2,755,440.99	321,000.00	619,702.02	154,397.60	0.00	166,602.40	48.10
481-900.000-995.101	TRANSFER OUT - GENERAL FUND	0.00	50,000.00	0.00	0.00	0.00	50,000.00	0.00
TOTAL EXPENDITURES		2,935,843.30	582,500.00	725,269.64	226,460.20	76.58	356,039.80	38.88
Net - Dept 900.000 - CAPITAL OUTLAY		(2,935,843.30)	(582,500.00)	(725,269.64)	(226,460.20)	(76.58)	(356,039.80)	
TOTAL REVENUES		2,555,498.34	566,525.00	225,130.62	279,970.37	10,261.63	286,554.63	49.42

PERIOD ENDING 12/31/2025

% Fiscal Year Completed: 50.41

*NOTE: Available Balance / Pct Budget Used does not reflect amounts encumbered.

GL NUMBER	DESCRIPTION	END BALANCE 06/30/2025 NORM (ABNORM)	2025-26 AMENDED BUDGET	YTD BALANCE 12/31/2024 NORM (ABNORM)	YTD BALANCE 12/31/2025 NORM (ABNORM)	ACTIVITY FOR MONTH 12/31/25 INCR (DECR)	AVAILABLE BALANCE NORM (ABNORM)	% BDGT USED
Fund 481 - AIRPORT IMPROVEMENT FUND								
TOTAL EXPENDITURES		2,957,373.43	622,463.00	735,591.93	237,278.81	88.55	385,184.19	38.12
NET OF REVENUES & EXPENDITURES		(401,875.09)	(55,938.00)	(510,461.31)	42,691.56	10,173.08	(98,629.56)	76.32

*NOTE: Available Balance / Pct Budget Used does not reflect amounts encumbered.

GL NUMBER	DESCRIPTION	END BALANCE 06/30/2025 NORM (ABNORM)	2025-26 AMENDED BUDGET	YTD BALANCE 12/31/2024 NORM (ABNORM)	YTD BALANCE 12/31/2025 NORM (ABNORM)	ACTIVITY FOR MONTH 12/31/25 INCR (DECR)	AVAILABLE BALANCE NORM (ABNORM)	% BDGT USED
Fund 582 - ELECTRIC FUND								
Dept 000.000								
Revenues								
582-000.000-593.000	INTERDEPARTMENTAL REVENUE	233,818.77	246,188.00	109,129.94	116,855.01	23,679.68	129,332.99	47.47
582-000.000-613.000	RESIDENTIAL SALES	5,332,422.15	5,646,994.00	2,750,403.36	3,040,026.46	578,368.17	2,606,967.54	53.83
582-000.000-613.100	EV SALES	2,604.44	4,000.00	1,724.17	873.25	146.85	3,126.75	21.83
582-000.000-614.000	BUSINESS SALES	1,802,319.40	1,922,297.00	929,709.12	1,027,263.50	176,379.53	895,033.50	53.44
582-000.000-615.000	COMMERCIAL SALES	3,226,323.73	3,393,729.00	1,717,398.17	1,805,795.54	280,547.19	1,587,933.46	53.21
582-000.000-616.000	INDUSTRY SALES	3,873,178.04	3,902,158.00	1,951,632.11	2,212,033.46	326,934.33	1,690,124.54	56.69
582-000.000-617.000	STREET LIGHT SALES	51,085.04	52,107.00	25,542.00	25,438.16	4,502.48	26,668.84	48.82
582-000.000-665.000	INTEREST	272,099.77	250,000.00	137,868.74	152,410.28	36,933.50	97,589.72	60.96
582-000.000-669.000	CHANGE IN INVESTMENTS	236,445.93	0.00	116,984.64	59,777.19	(150.88)	(59,777.19)	100.00
582-000.000-669.001	GAIN (LOSS) ON MSCPA INVESTMEN	19,226.00	0.00	0.00	0.00	0.00	0.00	0.00
582-000.000-673.001	GAIN ON SALE OF PROPERTY	(58,986.14)	0.00	(58,986.14)	0.00	0.00	0.00	0.00
582-000.000-679.000	LATE CHARGES	60,332.22	55,000.00	31,013.81	33,856.82	4,843.09	21,143.18	61.56
582-000.000-680.000	INVENTORY ADJUSTMENT	0.00	0.00	(6,070.14)	0.00	11,676.22	0.00	0.00
582-000.000-689.000	CASH OVER & (SHORT)	4.90	0.00	(14.15)	(100.60)	0.00	100.60	100.00
582-000.000-692.000-215063	OTHER REVENUE - THREE MEADOWS	0.00	0.00	0.00	46,196.40	0.00	(46,196.40)	100.00
582-000.000-692.000-215064	OTHER REVENUE - COLLEGE FEEDER	41,058.62	60,076.00	0.00	32,406.85	0.00	27,669.15	53.94
582-000.000-692.001	OTHER REVENUE - MISC OPERATING	201,323.65	125,000.00	104,285.53	56,283.92	3,211.22	68,716.08	45.03
582-000.000-692.200	OTHER REVENUE - MISC NON-OPERA	17,226.02	25,000.00	9,737.08	57,437.94	4,284.83	(32,437.94)	229.75
TOTAL REVENUES		15,310,482.54	15,682,549.00	7,820,358.24	8,666,554.18	1,451,356.21	7,015,994.82	55.26
Net - Dept 000.000		15,310,482.54	15,682,549.00	7,820,358.24	8,666,554.18	1,451,356.21	7,015,994.82	
Dept 175.000 - ADMINISTRATIVE SERVICES								
Expenditures								
582-175.000-702.000	WAGES	577,134.17	432,055.00	291,093.95	210,534.42	37,828.18	221,520.58	48.73
582-175.000-702.100	WAGES - PART TIME	0.00	18,613.00	0.00	10,213.48	2,062.48	8,399.52	54.87
582-175.000-703.000	OVERTIME PAY	90.20	0.00	0.00	0.00	0.00	0.00	0.00
582-175.000-707.000	LONGEVITY PAY	6,384.00	6,556.00	6,384.00	0.00	0.00	6,556.00	0.00
582-175.000-710.000	HOLIDAY & OTHER PAY	7,872.99	2,350.00	2,913.21	4,951.32	2,410.19	(2,601.32)	210.69
582-175.000-714.000	COMPENSATED ABSENCES	(679.69)	0.00	0.00	0.00	0.00	0.00	0.00
582-175.000-715.000	HEALTH INSURANCE	64,857.61	70,837.00	34,824.96	26,295.00	6,244.22	44,542.00	37.12
582-175.000-716.000	RETIREMENT	154,283.34	91,896.00	132,345.98	148,018.30	3,239.21	(56,122.30)	161.07
582-175.000-717.000	WORKERS' COMPENSATION	7,954.44	666.03	7,954.44	666.03	0.00	0.00	100.00
582-175.000-720.000	EMPLOYER'S FICA	41,149.72	32,497.00	20,801.76	14,512.02	2,263.59	17,984.98	44.66
582-175.000-721.000	LIFE & DISABILITY INSURANCE	3,143.56	2,052.00	1,650.10	964.98	187.46	1,087.02	47.03
582-175.000-725.100	MISCELLANEOUS FRINGE EXPENSE	(134,737.85)	0.00	(75,475.00)	0.00	0.00	0.00	0.00
582-175.000-726.000	SUPPLIES	15,173.08	20,030.00	8,305.61	6,990.90	494.62	13,039.10	34.90
582-175.000-742.000	CLOTHING / UNIFORMS	1,833.20	1,500.00	1,833.20	640.96	162.17	859.04	42.73
582-175.000-801.000	CONTRACTUAL SERVICES	111,266.86	138,000.00	62,097.11	55,379.44	6,578.20	82,620.56	40.13
582-175.000-802.000	TECHNICAL SERVICES	45,070.04	91,601.00	32,761.08	33,657.11	2,062.62	57,943.89	36.74
582-175.000-803.000	ENERGY OPTIMIZATION	0.00	185,000.00	0.00	0.00	0.00	185,000.00	0.00
582-175.000-806.000	LEGAL SERVICES	1,785.00	1,500.00	1,260.00	282.00	0.00	1,218.00	18.80
582-175.000-810.000	DUES & SUBSCRIPTIONS	2,208.34	27,500.00	968.51	2,243.30	0.00	25,256.70	8.16
582-175.000-818.000	INSURANCE	141,047.29	137,957.00	80,485.33	82,136.49	0.00	55,820.51	59.54
582-175.000-820.000	PILOT	857,537.38	895,277.00	442,584.53	486,685.82	82,012.71	408,591.18	54.36
582-175.000-850.000	TELEPHONE	10,671.94	10,130.00	4,754.16	4,612.38	638.42	5,517.62	45.53
582-175.000-880.000	COMMUNITY PROMOTION	19,098.42	21,370.00	8,572.74	5,108.68	419.13	16,261.32	23.91
582-175.000-905.000	PUBLISHING / NOTICES	118.60	0.00	0.00	0.00	0.00	0.00	0.00
582-175.000-906.000	SPONSORSHIPS	7,500.00	7,500.00	7,500.00	7,500.00	0.00	0.00	100.00
582-175.000-920.000	UTILITIES	26.73	1,000.00	0.00	254.18	234.25	745.82	25.42

*NOTE: Available Balance / Pct Budget Used does not reflect amounts encumbered.

GL NUMBER	DESCRIPTION	END BALANCE 06/30/2025 NORM (ABNORM)	2025-26 AMENDED BUDGET	YTD BALANCE 12/31/2024 NORM (ABNORM)	YTD BALANCE 12/31/2025 NORM (ABNORM)	ACTIVITY FOR MONTH 12/31/25 INCR (DECR)	AVAILABLE BALANCE NORM (ABNORM)	% BDGT USED
Fund 582 - ELECTRIC FUND								
Expenditures								
582-175.000-920.400	UTILITIES - GAS	3,240.03	0.00	497.23	0.00	0.00	0.00	0.00
582-175.000-930.000	REPAIRS & MAINTENANCE	5,013.58	5,000.00	2,812.86	1,177.64	0.00	3,822.36	23.55
582-175.000-955.588	MISC. - CDL LICENSING/TESTING	206.84	1,000.00	135.34	0.00	0.00	1,000.00	0.00
582-175.000-956.000	TRAINING & SEMINARS	5,287.47	5,000.00	4,996.93	2,973.81	0.00	2,026.19	59.48
582-175.000-956.200	LODGING & MEALS	3,349.42	5,000.00	1,280.15	0.00	0.00	5,000.00	0.00
582-175.000-957.000	PROPERTY TAXES	0.00	0.00	0.00	14,907.88	0.00	(14,907.88)	100.00
582-175.000-960.000	BANK FEES	9,105.71	10,000.00	4,431.79	5,318.74	849.20	4,681.26	53.19
582-175.000-963.000	WRITE OFF BAD DEBT(S)	512.58	0.00	343.86	404.65	65.00	(404.65)	100.00
582-175.000-968.000	DEPRECIATION	39,755.52	0.00	18,633.12	22,479.75	3,746.62	(22,479.75)	100.00
582-175.000-968.100	AMORTIZATION OF LEASED ASSETS	10,638.00	0.00	0.00	0.00	0.00	0.00	0.00
582-175.000-968.200	AMORTIZATION EXPENSE SBITA	5,385.00	0.00	0.00	0.00	0.00	0.00	0.00
582-175.000-969.000	INTERDEPARTMENTAL EXPENSE	7,035.50	8,000.00	3,428.00	3,853.00	630.00	4,147.00	48.16
582-175.000-970.000	CAPITAL OUTLAY	0.00	0.00	4,373.85	0.00	0.00	0.00	0.00
582-175.000-993.100	LEASE INTEREST PAID	240.50	0.00	0.00	0.00	0.00	0.00	0.00
582-175.000-993.200	INTEREST EXPENSE SBITA	525.50	0.00	0.00	0.00	0.00	0.00	0.00
582-175.000-995.640	TRANSFER OUT - RMEF	46,500.00	0.00	46,500.00	0.00	0.00	0.00	0.00
TOTAL EXPENDITURES		2,077,585.02	2,229,887.03	1,161,048.80	1,152,762.28	152,128.27	1,077,124.75	51.70
Net - Dept 175.000 - ADMINISTRATIVE SERVICES		(2,077,585.02)	(2,229,887.03)	(1,161,048.80)	(1,152,762.28)	(152,128.27)	(1,077,124.75)	
Dept 543.000 - OPERATIONS								
Expenditures								
582-543.000-702.000	WAGES	0.00	0.00	26,296.44	0.00	0.00	0.00	0.00
582-543.000-703.000	OVERTIME PAY	0.00	0.00	1,221.14	0.00	0.00	0.00	0.00
582-543.000-715.000	HEALTH INSURANCE	0.00	0.00	7,667.78	0.00	0.00	0.00	0.00
582-543.000-716.000	RETIREMENT	0.00	0.00	229.61	0.00	0.00	0.00	0.00
582-543.000-720.000	EMPLOYER'S FICA	0.00	0.00	1,839.39	0.00	0.00	0.00	0.00
582-543.000-721.000	LIFE & DISABILITY INSURANCE	0.00	0.00	121.34	0.00	0.00	0.00	0.00
582-543.000-725.100	MISCELLANEOUS FRINGE EXPENSE	0.00	0.00	5,789.58	0.00	0.00	0.00	0.00
582-543.000-726.000	SUPPLIES	0.00	0.00	671.07	0.00	0.00	0.00	0.00
582-543.000-739.000	PURCHASED POWER	0.00	0.00	4,996,086.60	0.00	0.00	0.00	0.00
582-543.000-740.000	FUEL & LUBRICANTS	0.00	0.00	8.99	0.00	0.00	0.00	0.00
582-543.000-740.300	NATURAL GAS - ENGINE #5	0.00	0.00	118.04	0.00	0.00	0.00	0.00
582-543.000-740.400	NATURAL GAS - ENGINE #6	0.00	0.00	118.05	0.00	0.00	0.00	0.00
582-543.000-742.000	CLOTHING / UNIFORMS	0.00	0.00	699.48	0.00	0.00	0.00	0.00
582-543.000-801.000	CONTRACTUAL SERVICES	0.00	0.00	964.44	0.00	0.00	0.00	0.00
582-543.000-920.400	UTILITIES - GAS	0.00	0.00	3,625.48	0.00	0.00	0.00	0.00
582-543.000-930.000	REPAIRS & MAINTENANCE - BLDG	0.00	0.00	771.14	0.00	0.00	0.00	0.00
582-543.000-930.050	REPAIRS & MAINT. - ENGINE #5	0.00	0.00	1,422.00	0.00	0.00	0.00	0.00
582-543.000-930.060	REPAIRS & MAINT. - ENGINE #6	0.00	0.00	1,422.00	0.00	0.00	0.00	0.00
582-543.000-968.000	DEPRECIATION	0.00	0.00	66,731.01	0.00	0.00	0.00	0.00
582-543.000-969.000	INTERDEPARTMENTAL EXPENSE	0.00	0.00	10,334.00	0.00	0.00	0.00	0.00
TOTAL EXPENDITURES		0.00	0.00	5,126,137.58	0.00	0.00	0.00	0.00
Net - Dept 543.000 - OPERATIONS		0.00	0.00	(5,126,137.58)	0.00	0.00	0.00	

*NOTE: Available Balance / Pct Budget Used does not reflect amounts encumbered.

GL NUMBER	DESCRIPTION	END BALANCE 06/30/2025 NORM (ABNORM)	2025-26 AMENDED BUDGET	YTD BALANCE 12/31/2024 NORM (ABNORM)	YTD BALANCE 12/31/2025 NORM (ABNORM)	ACTIVITY FOR MONTH 12/31/25 INCR (DECR)	AVAILABLE BALANCE NORM (ABNORM)	% BDGT USED
Fund 582 - ELECTRIC FUND								
Dept 544.000 - OPERATIONS								
Expenditures								
582-544.000-702.000	WAGES	784,694.87	937,918.00	305,414.05	479,981.84	114,529.40	457,936.16	51.18
582-544.000-703.000	OVERTIME PAY	79,498.18	0.00	28,157.56	41,581.27	6,394.00	(41,581.27)	100.00
582-544.000-707.000	LONGEVITY PAY	0.00	0.00	0.00	3,900.00	0.00	(3,900.00)	100.00
582-544.000-710.000	HOLIDAY & OTHER PAY	1.16	500.00	1.16	0.00	0.00	500.00	0.00
582-544.000-715.000	HEALTH INSURANCE	163,856.85	241,232.00	71,590.35	98,930.46	23,073.52	142,301.54	41.01
582-544.000-716.000	RETIREMENT	24,536.30	214,766.00	8,491.32	189,959.38	3,857.74	24,806.62	88.45
582-544.000-717.000	WORKERS' COMPENSATION	0.00	7,633.97	0.00	8,374.13	0.00	(740.16)	109.70
582-544.000-720.000	EMPLOYER'S FICA	61,079.87	71,247.00	23,596.91	37,220.69	8,584.56	34,026.31	52.24
582-544.000-721.000	LIFE & DISABILITY INSURANCE	3,910.56	2,448.00	1,165.14	2,714.79	540.61	(266.79)	110.90
582-544.000-723.999	CAPITALIZED WAGES AND FRINGES	(4,548.82)	0.00	(4,548.82)	0.00	0.00	0.00	0.00
582-544.000-725.100	MISCELLANEOUS FRINGE EXPENSE	135,515.02	0.00	70,462.59	0.00	0.00	0.00	0.00
582-544.000-726.000	SUPPLIES	1,723.73	45,000.00	38.95	19,205.51	1,896.08	25,794.49	42.68
582-544.000-726.008	SUPPLIES - SAFETY	825.54	5,000.00	0.00	2,191.80	897.20	2,808.20	43.84
582-544.000-726.800	SUPPLIES - OPERATIONS	15,245.75	0.00	7,790.94	0.00	0.00	0.00	0.00
582-544.000-730.000	VEH./EQUIP. MAINT. SUPPLIES	44,947.96	45,500.00	21,560.22	12,979.36	184.45	32,520.64	28.53
582-544.000-739.000	PURCHASED POWER	10,048,939.23	10,591,604.00	0.00	4,609,277.27	0.00	5,982,326.73	43.52
582-544.000-740.000	FUEL & LUBRICANTS - EQUIPMENT	24,454.53	25,000.00	11,051.72	12,216.57	1,564.78	12,783.43	48.87
582-544.000-740.050	LUBRICANTS - ENGINES	0.00	10,000.00	0.00	0.00	0.00	10,000.00	0.00
582-544.000-740.100	FUEL OIL - ENGINE #5	13,088.26	15,000.00	0.00	0.00	0.00	15,000.00	0.00
582-544.000-740.200	FUEL OIL - ENGINE #6	13,088.26	15,000.00	0.00	0.00	0.00	15,000.00	0.00
582-544.000-740.300	NATURAL GAS - ENGINE #5	242.43	15,000.00	0.00	125.58	23.85	14,874.42	0.84
582-544.000-740.400	NATURAL GAS - ENGINE #6	242.46	15,000.00	0.00	125.57	23.85	14,874.43	0.84
582-544.000-742.000	CLOTHING / UNIFORMS	18,556.51	17,000.00	2,054.50	2,804.39	480.00	14,195.61	16.50
582-544.000-801.000	CONTRACTUAL SERVICES	49,607.82	51,000.00	10,035.67	40,858.59	2,009.96	10,141.41	80.11
582-544.000-801.300	CONTRACTUAL SERVICES - TREE TF	197,452.30	350,000.00	26,190.90	189,120.00	0.00	160,880.00	54.03
582-544.000-801.588	CONTRACTUAL SERVICES - ENGINEE	0.00	0.00	0.00	312.00	0.00	(312.00)	100.00
582-544.000-920.000	UTILITIES	14,167.53	2,000.00	0.00	4,701.52	3,110.52	(2,701.52)	235.08
582-544.000-930.000	REPAIRS & MAINTENANCE	165,567.99	140,000.00	52,059.95	57,986.65	13,191.11	82,013.35	41.42
582-544.000-930.025	REPAIRS & MAINTENANCE - POWER	0.00	55,000.00	0.00	8,686.03	90.85	46,313.97	15.79
582-544.000-930.050	REPAIRS & MAINT. - ENGINE #5	2,214.17	5,000.00	0.00	3,289.99	0.00	1,710.01	65.80
582-544.000-930.060	REPAIRS & MAINT. - ENGINE #6	2,547.00	5,000.00	0.00	3,150.00	0.00	1,850.00	63.00
582-544.000-930.546	REPAIRS & MAINT. - SUBSTATION	67,007.20	100,000.00	21,709.21	3,306.50	0.00	96,693.50	3.31
582-544.000-940.000	INTERNAL EQUIPMENT RENTAL - RM	64.75	0.00	0.00	0.00	0.00	0.00	0.00
582-544.000-956.000	TRAINING & SEMINARS	15,120.73	25,000.00	1,517.58	627.39	0.00	24,372.61	2.51
582-544.000-968.000	DEPRECIATION	688,097.38	0.00	280,340.50	346,802.06	57,794.29	(346,802.06)	100.00
582-544.000-969.000	INTERDEPARTMENTAL EXPENSE	36,765.00	9,500.00	4,070.00	16,498.00	5,095.00	(6,998.00)	173.66
582-544.000-970.000	CAPITAL OUTLAY	0.00	0.00	64,059.93	0.00	0.00	0.00	0.00
TOTAL EXPENDITURES		12,668,510.52	13,017,348.97	1,006,810.33	6,196,927.34	243,341.77	6,820,421.63	47.61
Net - Dept 544.000 - OPERATIONS		(12,668,510.52)	(13,017,348.97)	(1,006,810.33)	(6,196,927.34)	(243,341.77)	(6,820,421.63)	
Dept 900.000 - CAPITAL OUTLAY								
Expenditures								
582-900.000-970.000	CAPITAL OUTLAY	0.00	4,795,556.00	0.00	1,457,207.80	19,448.18	3,338,348.20	30.39
TOTAL EXPENDITURES		0.00	4,795,556.00	0.00	1,457,207.80	19,448.18	3,338,348.20	30.39

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GL NUMBER	DESCRIPTION	END BALANCE 06/30/2025 NORM (ABNORM)	2025-26 AMENDED BUDGET	YTD BALANCE 12/31/2024 NORM (ABNORM)	YTD BALANCE 12/31/2025 NORM (ABNORM)	ACTIVITY FOR MONTH 12/31/25 INCR (DECR)	AVAILABLE BALANCE NORM (ABNORM)	% BDGT USED
Fund 582 - ELECTRIC FUND								
Net - Dept 900.000 - CAPITAL OUTLAY		0.00	(4,795,556.00)	0.00	(1,457,207.80)	(19,448.18)	(3,338,348.20)	
TOTAL REVENUES		15,310,482.54	15,682,549.00	7,820,358.24	8,666,554.18	1,451,356.21	7,015,994.82	55.26
TOTAL EXPENDITURES		14,746,095.54	20,042,792.00	7,293,996.71	8,806,897.42	414,918.22	11,235,894.58	43.94
NET OF REVENUES & EXPENDITURES		564,387.00	(4,360,243.00)	526,361.53	(140,343.24)	1,036,437.99	(4,219,899.76)	3.22

*NOTE: Available Balance / Pct Budget Used does not reflect amounts encumbered.

GL NUMBER	DESCRIPTION	END BALANCE 06/30/2025 NORM (ABNORM)	2025-26 AMENDED BUDGET	YTD BALANCE 12/31/2024 NORM (ABNORM)	YTD BALANCE 12/31/2025 NORM (ABNORM)	ACTIVITY FOR MONTH 12/31/25 INCR (DECR)	AVAILABLE BALANCE NORM (ABNORM)	% BDGT USED
Fund 588 - DIAL A RIDE								
Dept 000.000								
Revenues								
588-000.000-529.000	FEDERAL GRANT	69,003.00	72,343.00	21,743.00	15,775.00	5,320.00	56,568.00	21.81
588-000.000-538.000	FEDERAL GRANT - CAPITAL	139,788.00	0.00	140,457.05	0.00	0.00	0.00	0.00
588-000.000-569.000	STATE GRANT	125,672.00	122,941.00	88,925.00	69,483.00	11,671.00	53,458.00	56.52
588-000.000-569.588	STATE GRANT - CAPITAL	57,096.00	0.00	56,426.95	0.00	0.00	0.00	0.00
588-000.000-628.000	ADVERTISING REVENUE	0.00	36,000.00	0.00	0.00	0.00	36,000.00	0.00
588-000.000-651.000	USE & ADMISSION FEES	59,625.50	58,000.00	29,704.25	31,533.50	3,550.25	26,466.50	54.37
588-000.000-665.000	INTEREST	2,395.94	0.00	1,209.47	2,314.08	347.40	(2,314.08)	100.00
588-000.000-673.001	GAIN ON SALE OF PROPERTY	11,230.00	0.00	5,000.00	0.00	0.00	0.00	0.00
588-000.000-692.000	OTHER REVENUE	3,343.17	0.00	690.82	2,120.97	850.24	(2,120.97)	100.00
588-000.000-699.101	TRANSFER IN - GENERAL FUND	121,655.00	112,623.00	0.00	0.00	0.00	112,623.00	0.00
TOTAL REVENUES		589,808.61	401,907.00	344,156.54	121,226.55	21,738.89	280,680.45	30.16
Net - Dept 000.000		589,808.61	401,907.00	344,156.54	121,226.55	21,738.89	280,680.45	
Dept 175.000 - ADMINISTRATIVE SERVICES								
Expenditures								
588-175.000-995.101	TRANSFER OUT - GENERAL FUND	48,665.75	43,000.00	0.00	0.00	0.00	43,000.00	0.00
TOTAL EXPENDITURES		48,665.75	43,000.00	0.00	0.00	0.00	43,000.00	0.00
Net - Dept 175.000 - ADMINISTRATIVE SERVICES		(48,665.75)	(43,000.00)	0.00	0.00	0.00	(43,000.00)	
Dept 596.000 - DIAL-A-RIDE								
Expenditures								
588-596.000-702.000	WAGES	191,184.73	176,925.00	87,554.33	94,115.41	21,420.64	82,809.59	53.20
588-596.000-703.000	OVERTIME PAY	252.25	1,000.00	234.26	0.00	0.00	1,000.00	0.00
588-596.000-704.000	SICK TIME PAY	0.00	1,304.00	0.00	0.00	0.00	1,304.00	0.00
588-596.000-706.000	PERSONAL TIME PAY	0.00	1,048.00	0.00	0.00	0.00	1,048.00	0.00
588-596.000-707.000	LONGEVITY PAY	1,100.00	1,100.00	1,100.00	1,100.00	0.00	0.00	100.00
588-596.000-710.000	HOLIDAY & OTHER PAY	1,501.90	1,500.00	730.38	746.84	140.93	753.16	49.79
588-596.000-714.000	COMPENSATED ABSENCES	7,806.89	0.00	0.00	0.00	0.00	0.00	0.00
588-596.000-715.000	HEALTH INSURANCE	29,981.58	38,753.00	14,543.81	13,246.19	2,679.32	25,506.81	34.18
588-596.000-716.000	RETIREMENT	9,783.09	18,658.00	4,522.53	4,794.33	1,110.35	13,863.67	25.70
588-596.000-717.000	WORKERS' COMPENSATION	2,903.74	3,000.00	2,903.74	3,018.91	0.00	(18.91)	100.63
588-596.000-720.000	EMPLOYER'S FICA	13,544.47	13,451.00	6,275.57	6,735.67	1,517.64	6,715.33	50.08
588-596.000-721.000	LIFE & DISABILITY INSURANCE	1,455.90	835.00	434.72	831.79	165.40	3.21	99.62
588-596.000-725.000	FRINGE BENEFITS - ALLOCATED	351.91	500.00	351.91	0.00	0.00	500.00	0.00
588-596.000-726.000	SUPPLIES	2,389.59	4,900.00	1,222.96	1,671.49	150.55	3,228.51	34.11
588-596.000-730.000	VEH./EQUIP. MAINT. SUPPLIES	4,711.44	6,000.00	2,810.82	1,985.03	254.75	4,014.97	33.08
588-596.000-740.000	FUEL & LUBRICANTS	27,819.95	31,000.00	14,254.92	11,896.42	1,647.90	19,103.58	38.38
588-596.000-742.000	CLOTHING / UNIFORMS	855.00	300.00	855.00	191.76	0.00	108.24	63.92
588-596.000-801.000	CONTRACTUAL SERVICES	25,247.18	20,000.00	11,285.89	6,476.62	24.90	13,523.38	32.38
588-596.000-818.000	INSURANCE	10,739.20	12,000.00	6,228.93	14,901.30	0.00	(2,901.30)	124.18
588-596.000-850.000	TELEPHONE	229.57	300.00	0.00	0.00	0.00	300.00	0.00
588-596.000-920.000	UTILITIES	6,748.81	6,200.00	2,752.81	3,705.73	729.13	2,494.27	59.77
588-596.000-930.000	REPAIRS & MAINTENANCE	64.24	2,500.00	0.00	259.61	0.00	2,240.39	10.38
588-596.000-940.000	INTERNAL EQUIPMENT RENTAL - RM	1,223.92	1,500.00	674.07	543.86	193.75	956.14	36.26

*NOTE: Available Balance / Pct Budget Used does not reflect amounts encumbered.

GL NUMBER	DESCRIPTION	END BALANCE 06/30/2025 NORM (ABNORM)	2025-26 AMENDED BUDGET	YTD BALANCE 12/31/2024 NORM (ABNORM)	YTD BALANCE 12/31/2025 NORM (ABNORM)	ACTIVITY FOR MONTH 12/31/25 INCR (DECR)	AVAILABLE BALANCE NORM (ABNORM)	% BDGT USED
Fund 588 - DIAL A RIDE								
Expenditures								
588-596.000-955.588	MISC. - CDL LICENSING/TESTING	715.17	2,875.00	446.00	328.17	50.00	2,546.83	11.41
588-596.000-956.000	TRAINING & SEMINARS	470.13	1,000.00	470.13	425.00	0.00	575.00	42.50
588-596.000-956.200	LODGING & MEALS	0.00	0.00	0.00	327.60	0.00	(327.60)	100.00
588-596.000-968.000	DEPRECIATION	80,270.78	0.00	0.00	0.00	0.00	0.00	0.00
588-596.000-970.000	CAPITAL OUTLAY	0.00	0.00	195,461.00	0.00	0.00	0.00	0.00
TOTAL EXPENDITURES		421,351.44	346,649.00	355,113.78	167,301.73	30,085.26	179,347.27	48.26
Net - Dept 596.000 - DIAL-A-RIDE		(421,351.44)	(346,649.00)	(355,113.78)	(167,301.73)	(30,085.26)	(179,347.27)	
TOTAL REVENUES		589,808.61	401,907.00	344,156.54	121,226.55	21,738.89	280,680.45	30.16
TOTAL EXPENDITURES		470,017.19	389,649.00	355,113.78	167,301.73	30,085.26	222,347.27	42.94
NET OF REVENUES & EXPENDITURES		119,791.42	12,258.00	(10,957.24)	(46,075.18)	(8,346.37)	58,333.18	375.88

*NOTE: Available Balance / Pct Budget Used does not reflect amounts encumbered.

GL NUMBER	DESCRIPTION	END BALANCE 06/30/2025 NORM (ABNORM)	2025-26 AMENDED BUDGET	YTD BALANCE 12/31/2024 NORM (ABNORM)	YTD BALANCE 12/31/2025 NORM (ABNORM)	ACTIVITY FOR MONTH 12/31/25 INCR (DECR)	AVAILABLE BALANCE NORM (ABNORM)	% BDGT USED
Fund 590 - SEWER FUND								
Dept 000.000								
Revenues								
590-000.000-529.000	FEDERAL GRANT	561,606.70	0.00	368,838.07	850.00	0.00	(850.00)	100.00
590-000.000-593.000	INTERDEPARTMENTAL REVENUE	7,412.64	7,000.00	3,546.59	4,047.71	676.03	2,952.29	57.82
590-000.000-613.000	RESIDENTIAL SALES	1,208,839.05	1,198,632.00	600,359.22	624,511.64	102,098.59	574,120.36	52.10
590-000.000-614.000	BUSINESS SALES	282,410.41	271,488.00	137,695.50	151,430.60	26,301.24	120,057.40	55.78
590-000.000-615.000	COMMERCIAL SALES	656,014.15	643,083.00	328,522.03	335,278.84	53,564.34	307,804.16	52.14
590-000.000-616.000	INDUSTRY SALES	514,017.52	544,476.00	275,190.96	277,354.21	41,086.24	267,121.79	50.94
590-000.000-619.000	APARTMENT SALES	441,287.82	444,428.00	223,248.27	217,313.22	36,080.48	227,114.78	48.90
590-000.000-665.000	INTEREST	182,321.65	190,000.00	94,522.39	105,189.49	17,216.49	84,810.51	55.36
590-000.000-669.000	CHANGE IN INVESTMENTS	4,417.95	0.00	4,417.95	0.00	0.00	0.00	0.00
590-000.000-679.000	LATE CHARGES	13,255.20	12,000.00	7,057.69	6,942.94	1,282.87	5,057.06	57.86
590-000.000-692.000-215065	OTHER REVENUE - COLLEGE HOTEL	149,256.24	63,632.00	0.00	30,036.93	0.00	33,595.07	47.20
590-000.000-692.001	OTHER REVENUE - MISC OPERATING	20,530.64	16,000.00	10,178.75	8,059.76	1,396.25	7,940.24	50.37
590-000.000-692.200	OTHER REVENUE - MISC NON-OPERA	98,300.59	80,000.00	48,665.38	63,273.59	11,347.95	16,726.41	79.09
TOTAL REVENUES		4,139,670.56	3,470,739.00	2,102,242.80	1,824,288.93	291,050.48	1,646,450.07	52.56
Net - Dept 000.000		4,139,670.56	3,470,739.00	2,102,242.80	1,824,288.93	291,050.48	1,646,450.07	
Dept 175.000 - ADMINISTRATIVE SERVICES								
Expenditures								
590-175.000-702.000	WAGES	258,526.11	236,548.00	116,875.52	73,731.23	16,890.94	162,816.77	31.17
590-175.000-702.100	WAGES - PART TIME	0.00	11,046.00	0.00	5,106.80	1,031.28	5,939.20	46.23
590-175.000-703.000	OVERTIME PAY	13.39	0.00	0.00	0.00	0.00	0.00	0.00
590-175.000-707.000	LONGEVITY PAY	192.00	778.00	192.00	0.00	0.00	778.00	0.00
590-175.000-710.000	HOLIDAY & OTHER PAY	3,550.71	1,175.00	1,141.03	1,565.36	797.75	(390.36)	133.22
590-175.000-714.000	COMPENSATED ABSENCES	(7,222.35)	0.00	0.00	0.00	0.00	0.00	0.00
590-175.000-715.000	HEALTH INSURANCE	48,727.73	52,480.00	26,603.93	11,840.21	2,863.80	40,639.79	22.56
590-175.000-716.000	RETIREMENT	76,438.17	46,318.00	29,328.01	29,696.83	1,489.31	16,621.17	64.12
590-175.000-717.000	WORKERS' COMPENSATION	2,559.43	450.00	2,559.43	362.91	0.00	87.09	80.65
590-175.000-720.000	EMPLOYER'S FICA	17,912.51	17,773.00	7,866.01	5,108.16	1,088.63	12,664.84	28.74
590-175.000-721.000	LIFE & DISABILITY INSURANCE	1,477.57	1,750.00	655.03	435.63	90.07	1,314.37	24.89
590-175.000-725.100	MISCELLANEOUS FRINGE EXPENSE	(19,157.28)	0.00	(9,758.34)	0.00	0.00	0.00	0.00
590-175.000-726.000	SUPPLIES	6,248.36	8,000.00	3,402.07	3,480.56	247.29	4,519.44	43.51
590-175.000-730.039	BPU VEHICLE MAINT/SUPPLIES	116.42	0.00	0.00	0.00	0.00	0.00	0.00
590-175.000-742.000	CLOTHING / UNIFORMS	927.84	800.00	414.40	534.53	0.00	265.47	66.82
590-175.000-801.000	CONTRACTUAL SERVICES	41,970.48	64,900.00	28,199.32	24,447.37	3,289.10	40,452.63	37.67
590-175.000-801.070	CONTRACTUAL SERVICES - BOND CC	0.00	0.00	0.00	400.00	400.00	(400.00)	100.00
590-175.000-802.000	TECHNICAL SERVICES	22,862.98	37,356.00	16,335.20	14,363.67	1,001.86	22,992.33	38.45
590-175.000-810.000	DUES & SUBSCRIPTIONS	2,788.80	7,000.00	608.24	521.64	0.00	6,478.36	7.45
590-175.000-818.000	INSURANCE	32,306.90	47,299.00	19,911.10	17,351.73	0.00	29,947.27	36.69
590-175.000-820.000	PILOT	186,184.10	186,126.00	93,900.96	96,353.32	15,547.85	89,772.68	51.77
590-175.000-850.000	TELEPHONE	3,442.42	3,305.00	1,484.52	1,400.70	229.17	1,904.30	42.38
590-175.000-880.000	COMMUNITY PROMOTION	2,027.26	2,188.00	1,533.61	1,080.06	209.56	1,107.94	49.36
590-175.000-906.000	SPONSORSHIPS	3,750.00	3,750.00	3,750.00	3,750.00	0.00	0.00	100.00
590-175.000-920.000	UTILITIES	13.36	1,500.00	0.00	127.12	117.13	1,372.88	8.47
590-175.000-920.400	UTILITIES - GAS	1,663.70	0.00	292.34	0.00	0.00	0.00	0.00
590-175.000-930.000	REPAIRS & MAINTENANCE	1,237.52	2,000.00	628.03	666.81	0.00	1,333.19	33.34
590-175.000-940.000	INTERNAL EQUIPMENT RENTAL - RM	331.20	0.00	202.49	0.00	0.00	0.00	0.00
590-175.000-955.588	MISC. - CDL LICENSING/TESTING	167.24	500.00	167.24	0.00	0.00	500.00	0.00
590-175.000-956.000	TRAINING & SEMINARS	2,395.43	4,500.00	639.00	533.15	0.00	3,966.85	11.85
590-175.000-956.200	LODGING & MEALS	1,339.42	1,500.00	373.14	0.00	0.00	1,500.00	0.00

GL NUMBER	DESCRIPTION	END BALANCE 06/30/2025 NORM (ABNORM)	2025-26 AMENDED BUDGET	YTD BALANCE 12/31/2024 NORM (ABNORM)	YTD BALANCE 12/31/2025 NORM (ABNORM)	ACTIVITY FOR MONTH 12/31/25 INCR (DECR)	AVAILABLE BALANCE NORM (ABNORM)	% BDGT USED
Fund 590 - SEWER FUND								
Expenditures								
590-175.000-957.000	PROPERTY TAXES	0.00	0.00	0.00	7,453.94	0.00	(7,453.94)	100.00
590-175.000-960.000	BANK FEES	1,615.91	2,100.00	793.58	599.87	106.60	1,500.13	28.57
590-175.000-963.000	WRITE OFF BAD DEBT(S)	255.31	0.00	171.94	202.33	32.50	(202.33)	100.00
590-175.000-968.000	DEPRECIATION	20,700.52	0.00	8,781.87	13,214.87	2,202.48	(13,214.87)	100.00
590-175.000-968.100	AMORTIZATION OF LEASED ASSETS	1,197.00	0.00	0.00	0.00	0.00	0.00	0.00
590-175.000-968.200	AMORTIZATION EXPENSE SBITA	4,606.50	0.00	0.00	0.00	0.00	0.00	0.00
590-175.000-969.000	INTERDEPARTMENTAL EXPENSE	3,343.75	3,500.00	1,627.00	1,836.50	300.00	1,663.50	52.47
590-175.000-970.000	CAPITAL OUTLAY	0.00	0.00	1,457.94	0.00	0.00	0.00	0.00
590-175.000-993.000	INTEREST EXPENSE	235,019.56	228,125.00	120,620.54	114,062.50	0.00	114,062.50	50.00
590-175.000-993.100	LEASE INTEREST PAID	120.25	0.00	0.00	0.00	0.00	0.00	0.00
590-175.000-993.200	INTEREST EXPENSE SBITA	431.28	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL EXPENDITURES		960,081.50	972,767.00	480,757.15	430,227.80	47,935.32	542,539.20	44.23
Net - Dept 175.000 - ADMINISTRATIVE SERVICES		(960,081.50)	(972,767.00)	(480,757.15)	(430,227.80)	(47,935.32)	(542,539.20)	
Dept 546.000 - OPERATIONS								
Expenditures								
590-546.000-702.000	WAGES	185,354.63	217,953.00	28,545.35	105,845.26	23,114.33	112,107.74	48.56
590-546.000-702.019	WAGES - COVID 19	3,741.52	0.00	0.00	0.00	0.00	0.00	0.00
590-546.000-703.000	OVERTIME PAY	18,312.87	0.00	1,681.97	14,672.84	4,973.14	(14,672.84)	100.00
590-546.000-710.000	HOLIDAY & OTHER PAY	315.08	700.00	0.00	168.92	43.53	531.08	24.13
590-546.000-715.000	HEALTH INSURANCE	41,827.61	57,176.00	6,450.96	22,759.90	5,511.51	34,416.10	39.81
590-546.000-716.000	RETIREMENT	13,070.60	20,047.00	1,265.71	16,262.82	1,876.69	3,784.18	81.12
590-546.000-717.000	WORKERS' COMPENSATION	0.00	2,150.00	0.00	1,925.49	0.00	224.51	89.56
590-546.000-720.000	EMPLOYER'S FICA	14,740.63	16,673.00	2,176.60	8,816.70	2,056.45	7,856.30	52.88
590-546.000-721.000	LIFE & DISABILITY INSURANCE	1,228.33	1,000.00	153.90	708.01	166.79	291.99	70.80
590-546.000-725.100	MISCELLANEOUS FRINGE EXPENSE	19,620.25	0.00	3,243.94	0.00	0.00	0.00	0.00
590-546.000-726.000	SUPPLIES	67,851.17	59,000.00	0.00	24,555.58	2,415.38	34,444.42	41.62
590-546.000-726.008	SUPPLIES - SAFETY	157.00	5,000.00	0.00	1,187.75	365.00	3,812.25	23.76
590-546.000-726.800	SUPPLIES - OPERATIONS	673.28	0.00	295.27	0.00	0.00	0.00	0.00
590-546.000-727.800	SUPPLIES - CHEMICALS	4,264.60	48,000.00	0.00	31,827.25	8,710.05	16,172.75	66.31
590-546.000-730.000	VEH./EQUIP. MAINT. SUPPLIES	289.96	3,000.00	0.00	3,110.55	781.19	(110.55)	103.69
590-546.000-730.039	BPU VEHICLE MAINT/SUPPLIES	2,667.89	0.00	1,969.11	0.00	0.00	0.00	0.00
590-546.000-740.000	FUEL & LUBRICANTS	9,049.49	8,500.00	0.00	3,307.78	539.28	5,192.22	38.92
590-546.000-742.000	CLOTHING / UNIFORMS	3,031.00	3,500.00	619.36	1,049.31	0.00	2,450.69	29.98
590-546.000-801.000	CONTRACTUAL SERVICES	141,620.91	160,000.00	231.21	137,510.34	48,730.95	22,489.66	85.94
590-546.000-801.588	CONTRACTUAL SERVICES - ENGINEE	0.00	0.00	0.00	786.74	0.00	(786.74)	100.00
590-546.000-810.000	DUES & SUBSCRIPTIONS	0.00	1,000.00	0.00	200.00	0.00	800.00	20.00
590-546.000-920.000	UTILITIES	28,333.07	26,500.00	0.00	14,017.15	4,027.94	12,482.85	52.89
590-546.000-920.400	UTILITIES - GAS	762.48	0.00	319.17	0.00	0.00	0.00	0.00
590-546.000-930.000	REPAIRS & MAINTENANCE	74,806.83	410,000.00	78.62	35,775.90	10,705.87	374,224.10	8.73
590-546.000-930.950	REPAIRS & MAINT. - LIFT STATIC	10,567.73	0.00	9,761.90	0.00	0.00	0.00	0.00
590-546.000-930.960	REPAIRS & MAINT. - SEWER MAINS	3,781.96	0.00	3,781.96	0.00	0.00	0.00	0.00
590-546.000-930.970	REPAIRS & MAINT. - MANHOLES	546.15	0.00	482.15	0.00	0.00	0.00	0.00
590-546.000-930.980	REPAIRS & MAINT. - SERVICE LIN	750.00	0.00	0.00	880.26	0.00	(880.26)	100.00
590-546.000-956.000	TRAINING & SEMINARS	3,315.37	3,500.00	1,020.00	1,407.33	0.00	2,092.67	40.21
590-546.000-968.000	DEPRECIATION	461,473.57	0.00	55,967.14	226,848.66	37,808.06	(226,848.66)	100.00
590-546.000-969.000	INTERDEPARTMENTAL EXPENSE	97,246.00	6,500.00	3,057.00	51,344.00	8,744.00	(44,844.00)	789.91

*NOTE: Available Balance / Pct Budget Used does not reflect amounts encumbered.

GL NUMBER	DESCRIPTION	END BALANCE 06/30/2025 NORM (ABNORM)	2025-26 AMENDED BUDGET	YTD BALANCE 12/31/2024 NORM (ABNORM)	YTD BALANCE 12/31/2025 NORM (ABNORM)	ACTIVITY FOR MONTH 12/31/25 INCR (DECR)	AVAILABLE BALANCE NORM (ABNORM)	% BDGT USED
Fund 590 - SEWER FUND								
Expenditures								
TOTAL EXPENDITURES		1,209,399.98	1,050,199.00	121,101.32	704,968.54	160,570.16	345,230.46	67.13
Net - Dept 546.000 - OPERATIONS		(1,209,399.98)	(1,050,199.00)	(121,101.32)	(704,968.54)	(160,570.16)	(345,230.46)	
Dept 547.000 - TREATMENT								
Expenditures								
590-547.000-702.000	WAGES	0.00	0.00	57,179.75	0.00	0.00	0.00	0.00
590-547.000-703.000	OVERTIME PAY	0.00	0.00	6,671.02	0.00	0.00	0.00	0.00
590-547.000-710.000	HOLIDAY & OTHER PAY	0.00	0.00	172.26	0.00	0.00	0.00	0.00
590-547.000-715.000	HEALTH INSURANCE	0.00	0.00	12,875.35	0.00	0.00	0.00	0.00
590-547.000-716.000	RETIREMENT	0.00	0.00	4,324.84	0.00	0.00	0.00	0.00
590-547.000-720.000	EMPLOYER'S FICA	0.00	0.00	4,407.96	0.00	0.00	0.00	0.00
590-547.000-721.000	LIFE & DISABILITY INSURANCE	0.00	0.00	198.79	0.00	0.00	0.00	0.00
590-547.000-725.100	MISCELLANEOUS FRINGE EXPENSE	0.00	0.00	6,977.37	0.00	0.00	0.00	0.00
590-547.000-726.900	SUPPLIES - LABORATORY	0.00	0.00	28,338.01	0.00	0.00	0.00	0.00
590-547.000-727.500	SUPPLIES - CHLORINE	0.00	0.00	6,453.92	0.00	0.00	0.00	0.00
590-547.000-727.600	SUPPLIES - FERROUS CHLORIDE	0.00	0.00	15,921.12	0.00	0.00	0.00	0.00
590-547.000-727.700	SUPPLIES - DIOXIDE	0.00	0.00	2,747.55	0.00	0.00	0.00	0.00
590-547.000-730.039	BPU VEHICLE MAINT/SUPPLIES	0.00	0.00	289.96	0.00	0.00	0.00	0.00
590-547.000-740.000	FUEL & LUBRICANTS	0.00	0.00	4,737.31	0.00	0.00	0.00	0.00
590-547.000-742.000	CLOTHING / UNIFORMS	0.00	0.00	406.26	0.00	0.00	0.00	0.00
590-547.000-801.000	CONTRACTUAL SERVICES	0.00	0.00	86,278.19	0.00	0.00	0.00	0.00
590-547.000-920.400	UTILITIES - GAS	0.00	0.00	9,334.62	0.00	0.00	0.00	0.00
590-547.000-930.000	REPAIRS & MAINTENANCE	0.00	0.00	21,303.37	0.00	0.00	0.00	0.00
590-547.000-930.900	REPAIRS & MAINT. - LABORATORY	0.00	0.00	2,802.60	0.00	0.00	0.00	0.00
590-547.000-956.000	TRAINING & SEMINARS	0.00	0.00	455.00	0.00	0.00	0.00	0.00
590-547.000-968.000	DEPRECIATION	0.00	0.00	174,790.20	0.00	0.00	0.00	0.00
590-547.000-969.000	INTERDEPARTMENTAL EXPENSE	0.00	0.00	45,472.00	0.00	0.00	0.00	0.00
590-547.000-970.000	CAPITAL OUTLAY	0.00	0.00	11,975.00	0.00	0.00	0.00	0.00
TOTAL EXPENDITURES		0.00	0.00	504,112.45	0.00	0.00	0.00	0.00
Net - Dept 547.000 - TREATMENT		0.00	0.00	(504,112.45)	0.00	0.00	0.00	
Dept 900.000 - CAPITAL OUTLAY								
Expenditures								
590-900.000-970.000	CAPITAL OUTLAY	0.00	1,960,438.00	0.00	135,500.74	0.00	1,824,937.26	6.91
TOTAL EXPENDITURES		0.00	1,960,438.00	0.00	135,500.74	0.00	1,824,937.26	6.91
Net - Dept 900.000 - CAPITAL OUTLAY		0.00	(1,960,438.00)	0.00	(135,500.74)	0.00	(1,824,937.26)	
TOTAL REVENUES		4,139,670.56	3,470,739.00	2,102,242.80	1,824,288.93	291,050.48	1,646,450.07	52.56
TOTAL EXPENDITURES		2,169,481.48	3,983,404.00	1,105,970.92	1,270,697.08	208,505.48	2,712,706.92	31.90
NET OF REVENUES & EXPENDITURES		1,970,189.08	(512,665.00)	996,271.88	553,591.85	82,545.00	(1,066,256.85)	107.98

*NOTE: Available Balance / Pct Budget Used does not reflect amounts encumbered.

GL NUMBER	DESCRIPTION	END BALANCE 06/30/2025 NORM (ABNORM)	2025-26 AMENDED BUDGET	YTD BALANCE 12/31/2024 NORM (ABNORM)	YTD BALANCE 12/31/2025 NORM (ABNORM)	ACTIVITY FOR MONTH 12/31/25 INCR (DECR)	AVAILABLE BALANCE NORM (ABNORM)	% BDGT USED

PERIOD ENDING 12/31/2025
% Fiscal Year Completed: 50.41
*NOTE: Available Balance / Pct Budget Used does not reflect amounts encumbered.

GL NUMBER	DESCRIPTION	END BALANCE 06/30/2025 NORM (ABNORM)	2025-26 AMENDED BUDGET	YTD BALANCE 12/31/2024 NORM (ABNORM)	YTD BALANCE 12/31/2025 NORM (ABNORM)	ACTIVITY FOR MONTH 12/31/25 INCR (DECR)	AVAILABLE BALANCE NORM (ABNORM)	% BDGT USED
Fund 591 - WATER FUND								
Dept 000.000								
Revenues								
591-000.000-529.000	FEDERAL GRANT	3,690.00	0.00	2,070.00	850.00	0.00	(850.00)	100.00
591-000.000-593.000	INTERDEPARTMENTAL REVENUE	12,967.14	12,418.00	6,208.92	6,860.15	1,101.52	5,557.85	55.24
591-000.000-613.000	RESIDENTIAL SALES	1,003,268.38	1,093,137.00	498,326.54	509,659.50	89,545.83	583,477.50	46.62
591-000.000-614.000	BUSINESS SALES	281,154.45	310,460.00	145,220.10	174,587.83	25,552.50	135,872.17	56.24
591-000.000-615.000	COMMERCIAL SALES	577,552.56	660,651.00	313,462.77	347,584.63	46,696.60	313,066.37	52.61
591-000.000-616.000	INDUSTRY SALES	355,804.30	356,335.00	193,077.37	216,321.37	31,447.07	140,013.63	60.71
591-000.000-619.000	APARTMENT SALES	353,653.04	390,625.00	178,096.62	185,491.11	31,027.36	205,133.89	47.49
591-000.000-665.000	INTEREST	93,927.59	100,000.00	49,456.57	60,468.40	10,582.12	39,531.60	60.47
591-000.000-669.000	CHANGE IN INVESTMENTS	2,365.70	0.00	1,057.80	650.36	(1.63)	(650.36)	100.00
591-000.000-679.000	LATE CHARGES	10,750.36	11,000.00	5,796.12	6,013.48	1,057.44	4,986.52	54.67
591-000.000-692.000-215065	OTHER REVENUE - COLLEGE HOTEL	0.00	27,500.00	0.00	0.00	0.00	27,500.00	0.00
591-000.000-692.001	OTHER REVENUE - MISC OPERATING	27,982.50	15,000.00	15,678.75	8,059.76	1,396.25	6,940.24	53.73
591-000.000-692.200	OTHER REVENUE - MISC NON-OPERA	43,938.06	30,000.00	24,142.73	73,431.08	4,182.13	(43,431.08)	244.77
TOTAL REVENUES		2,767,054.08	3,007,126.00	1,432,594.29	1,589,977.67	242,587.19	1,417,148.33	52.87
Net - Dept 000.000		2,767,054.08	3,007,126.00	1,432,594.29	1,589,977.67	242,587.19	1,417,148.33	
Dept 175.000 - ADMINISTRATIVE SERVICES								
Expenditures								
591-175.000-702.000	WAGES	223,227.80	264,209.00	101,044.36	66,349.26	13,991.29	197,859.74	25.11
591-175.000-702.100	WAGES - PART TIME	0.00	11,046.00	0.00	5,106.72	1,031.24	5,939.28	46.23
591-175.000-703.000	OVERTIME PAY	13.39	0.00	0.00	0.00	0.00	0.00	0.00
591-175.000-707.000	LONGEVITY PAY	192.00	778.00	192.00	0.00	0.00	778.00	0.00
591-175.000-710.000	HOLIDAY & OTHER PAY	2,760.00	1,250.00	903.60	1,555.01	797.75	(305.01)	124.40
591-175.000-714.000	COMPENSATED ABSENCES	2,983.40	0.00	0.00	0.00	0.00	0.00	0.00
591-175.000-715.000	HEALTH INSURANCE	37,333.46	58,758.00	19,231.25	9,439.51	2,403.70	49,318.49	16.07
591-175.000-716.000	RETIREMENT	81,256.77	49,012.00	30,688.17	29,078.24	1,272.80	19,933.76	59.33
591-175.000-717.000	WORKERS' COMPENSATION	3,372.94	450.00	3,372.94	378.37	0.00	71.63	84.08
591-175.000-720.000	EMPLOYER'S FICA	15,497.32	19,859.00	6,858.26	4,581.57	875.39	15,277.43	23.07
591-175.000-721.000	LIFE & DISABILITY INSURANCE	1,272.44	850.00	585.97	358.48	77.32	491.52	42.17
591-175.000-725.100	MISCELLANEOUS FRINGE EXPENSE	(25,155.78)	0.00	(12,537.36)	0.00	0.00	0.00	0.00
591-175.000-726.000	SUPPLIES	6,943.51	8,000.00	3,437.09	3,480.56	247.28	4,519.44	43.51
591-175.000-730.000	VEH./EQUIP. MAINT. SUPPLIES	0.00	500.00	0.00	0.00	0.00	500.00	0.00
591-175.000-742.000	CLOTHING / UNIFORMS	805.52	800.00	579.82	94.19	0.00	705.81	11.77
591-175.000-801.000	CONTRACTUAL SERVICES	41,765.40	64,900.00	28,126.74	24,261.87	3,289.07	40,638.13	37.38
591-175.000-801.070	CONTRACTUAL SERVICES - BOND CC	1,700.00	0.00	1,700.00	400.00	400.00	(400.00)	100.00
591-175.000-802.000	TECHNICAL SERVICES	22,777.46	37,356.00	16,206.71	14,392.05	1,001.86	22,963.95	38.53
591-175.000-806.000	LEGAL SERVICES	660.00	0.00	660.00	0.00	0.00	0.00	0.00
591-175.000-810.000	DUES & SUBSCRIPTIONS	5,291.39	6,500.00	4,480.99	1,371.64	0.00	5,128.36	21.10
591-175.000-818.000	INSURANCE	30,793.38	47,408.00	19,347.05	16,022.67	0.00	31,385.33	33.80
591-175.000-820.000	PILOT	153,958.23	168,672.00	79,691.01	86,018.66	13,456.16	82,653.34	51.00
591-175.000-850.000	TELEPHONE	3,559.21	3,305.00	1,601.34	1,400.70	229.17	1,904.30	42.38
591-175.000-880.000	COMMUNITY PROMOTION	2,027.26	2,188.00	1,533.61	1,080.06	209.56	1,107.94	49.36
591-175.000-906.000	SPONSORSHIPS	3,750.00	3,750.00	3,750.00	3,750.00	0.00	0.00	100.00
591-175.000-920.000	UTILITIES	13.36	200.00	0.00	127.12	117.13	72.88	63.56
591-175.000-920.400	UTILITIES - GAS	1,641.83	0.00	270.47	0.00	0.00	0.00	0.00
591-175.000-930.000	REPAIRS & MAINTENANCE	1,338.42	3,000.00	649.01	666.80	0.00	2,333.20	22.23
591-175.000-940.000	INTERNAL EQUIPMENT RENTAL - RM	458.83	0.00	458.83	0.00	0.00	0.00	0.00
591-175.000-955.588	MISC. - CDL LICENSING/TESTING	234.94	500.00	234.94	0.00	0.00	500.00	0.00
591-175.000-956.000	TRAINING & SEMINARS	1,781.33	4,000.00	859.90	840.69	0.00	3,159.31	21.02

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GL NUMBER	DESCRIPTION	END BALANCE 06/30/2025 NORM (ABNORM)	2025-26 AMENDED BUDGET	YTD BALANCE 12/31/2024 NORM (ABNORM)	YTD BALANCE 12/31/2025 NORM (ABNORM)	ACTIVITY FOR MONTH 12/31/25 INCR (DECR)	AVAILABLE BALANCE NORM (ABNORM)	% BDGT USED
Fund 591 - WATER FUND								
Expenditures								
591-175.000-956.200	LODGING & MEALS	976.37	1,500.00	585.25	0.00	0.00	1,500.00	0.00
591-175.000-957.000	PROPERTY TAXES	0.00	0.00	0.00	7,453.94	0.00	(7,453.94)	100.00
591-175.000-960.000	BANK FEES	920.26	1,200.00	459.78	123.08	32.41	1,076.92	10.26
591-175.000-963.000	WRITE OFF BAD DEBT(S)	255.29	0.00	171.94	202.32	32.50	(202.32)	100.00
591-175.000-968.000	DEPRECIATION	19,420.78	0.00	8,825.16	11,208.68	1,868.11	(11,208.68)	100.00
591-175.000-968.100	AMORTIZATION OF LEASED ASSETS	1,197.00	0.00	0.00	0.00	0.00	0.00	0.00
591-175.000-968.200	AMORTIZATION EXPENSE SBITA	4,606.50	0.00	0.00	0.00	0.00	0.00	0.00
591-175.000-969.000	INTERDEPARTMENTAL EXPENSE	3,343.75	3,500.00	1,627.00	1,836.50	300.00	1,663.50	52.47
591-175.000-970.000	CAPITAL OUTLAY	0.00	0.00	1,457.94	0.00	0.00	0.00	0.00
591-175.000-993.000	INTEREST EXPENSE	103,101.88	105,000.00	54,441.96	52,500.00	0.00	52,500.00	50.00
591-175.000-993.100	LEASE INTEREST PAID	120.25	0.00	0.00	0.00	0.00	0.00	0.00
591-175.000-993.200	INTEREST EXPENSE SBITA	431.28	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL EXPENDITURES		756,627.17	868,491.00	381,495.73	344,078.69	41,632.74	524,412.31	39.62
Net - Dept 175.000 - ADMINISTRATIVE SERVICES		(756,627.17)	(868,491.00)	(381,495.73)	(344,078.69)	(41,632.74)	(524,412.31)	
Dept 543.000 - OPERATIONS								
Expenditures								
591-543.000-702.000	WAGES	186,740.18	231,350.00	1,512.27	118,704.79	31,102.85	112,645.21	51.31
591-543.000-703.000	OVERTIME PAY	19,673.32	0.00	1,221.80	9,042.49	2,996.62	(9,042.49)	100.00
591-543.000-710.000	HOLIDAY & OTHER PAY	176.89	300.00	6.17	67.63	14.07	232.37	22.54
591-543.000-715.000	HEALTH INSURANCE	40,132.09	59,957.00	574.21	25,144.27	7,585.34	34,812.73	41.94
591-543.000-716.000	RETIREMENT	11,451.37	27,372.00	185.03	26,367.58	1,927.31	1,004.42	96.33
591-543.000-717.000	WORKERS' COMPENSATION	0.00	2,950.00	0.00	2,837.38	0.00	112.62	96.18
591-543.000-720.000	EMPLOYER'S FICA	14,825.83	17,698.00	185.12	9,378.49	2,478.28	8,319.51	52.99
591-543.000-721.000	LIFE & DISABILITY INSURANCE	1,145.83	1,150.00	10.09	852.04	185.81	297.96	74.09
591-543.000-725.100	MISCELLANEOUS FRINGE EXPENSE	26,131.57	0.00	397.66	0.00	0.00	0.00	0.00
591-543.000-726.000	SUPPLIES	74,446.35	11,000.00	0.00	2,336.28	152.33	8,663.72	21.24
591-543.000-726.008	SUPPLIES - SAFETY	0.00	5,000.00	0.00	1,187.73	365.00	3,812.27	23.75
591-543.000-727.800	SUPPLIES - CHEMICALS	8,984.21	135,000.00	0.00	49,874.14	4,355.98	85,125.86	36.94
591-543.000-730.000	VEH./EQUIP. MAINT. SUPPLIES	2,205.41	500.00	0.00	189.07	10.00	310.93	37.81
591-543.000-740.000	FUEL & LUBRICANTS	7,927.60	8,500.00	0.00	3,307.75	539.26	5,192.25	38.91
591-543.000-742.000	CLOTHING / UNIFORMS	3,287.71	2,500.00	0.00	1,868.66	0.00	631.34	74.75
591-543.000-801.000	CONTRACTUAL SERVICES	22,094.87	32,000.00	0.00	27,403.99	20.24	4,596.01	85.64
591-543.000-801.588	CONTRACTUAL SERVICES - ENGINEE	0.00	0.00	0.00	1,413.75	0.00	(1,413.75)	100.00
591-543.000-920.000	UTILITIES	3,384.15	1,000.00	0.00	916.19	432.15	83.81	91.62
591-543.000-930.000	REPAIRS & MAINTENANCE	105,119.38	88,000.00	847.37	56,062.37	52.89	31,937.63	63.71
591-543.000-930.990	REPAIRS & MAINT. - LEAD SERVIC	328,673.10	360,000.00	0.00	167,440.10	7,352.50	192,559.90	46.51
591-543.000-955.000	MISCELLANEOUS/CONTINGENCY	1,500.00	0.00	0.00	0.00	0.00	0.00	0.00
591-543.000-956.000	TRAINING & SEMINARS	2,105.38	6,500.00	0.00	3,123.33	0.00	3,376.67	48.05
591-543.000-968.000	DEPRECIATION	317,954.95	0.00	16,336.11	157,617.81	26,267.78	(157,617.81)	100.00
591-543.000-969.000	INTERDEPARTMENTAL EXPENSE	104,910.00	0.00	13,509.00	51,616.00	10,253.00	(51,616.00)	100.00
TOTAL EXPENDITURES		1,282,870.19	990,777.00	34,784.83	716,751.84	96,091.41	274,025.16	72.34
Net - Dept 543.000 - OPERATIONS		(1,282,870.19)	(990,777.00)	(34,784.83)	(716,751.84)	(96,091.41)	(274,025.16)	

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GL NUMBER	DESCRIPTION	END BALANCE 06/30/2025 NORM (ABNORM)	2025-26 AMENDED BUDGET	YTD BALANCE 12/31/2024 NORM (ABNORM)	YTD BALANCE 12/31/2025 NORM (ABNORM)	ACTIVITY FOR MONTH 12/31/25 INCR (DECR)	AVAILABLE BALANCE NORM (ABNORM)	% BDGT USED
Fund 591 - WATER FUND								
Dept 544.000 - OPERATIONS								
Expenditures								
591-544.000-702.000	WAGES	0.00	0.00	61,930.71	0.00	0.00	0.00	0.00
591-544.000-703.000	OVERTIME PAY	0.00	0.00	3,760.49	0.00	0.00	0.00	0.00
591-544.000-710.000	HOLIDAY & OTHER PAY	0.00	0.00	0.16	0.00	0.00	0.00	0.00
591-544.000-715.000	HEALTH INSURANCE	0.00	0.00	13,094.73	0.00	0.00	0.00	0.00
591-544.000-716.000	RETIREMENT	0.00	0.00	2,973.38	0.00	0.00	0.00	0.00
591-544.000-720.000	EMPLOYER'S FICA	0.00	0.00	4,747.16	0.00	0.00	0.00	0.00
591-544.000-721.000	LIFE & DISABILITY INSURANCE	0.00	0.00	271.07	0.00	0.00	0.00	0.00
591-544.000-725.100	MISCELLANEOUS FRINGE EXPENSE	0.00	0.00	9,714.93	0.00	0.00	0.00	0.00
591-544.000-726.800	SUPPLIES - OPERATIONS	0.00	0.00	823.67	0.00	0.00	0.00	0.00
591-544.000-730.039	BPU VEHICLE MAINT/SUPPLIES	0.00	0.00	1,495.39	0.00	0.00	0.00	0.00
591-544.000-740.000	FUEL & LUBRICANTS	0.00	0.00	4,281.75	0.00	0.00	0.00	0.00
591-544.000-742.000	CLOTHING / UNIFORMS	0.00	0.00	1,235.34	0.00	0.00	0.00	0.00
591-544.000-801.000	CONTRACTUAL SERVICES	0.00	0.00	8,497.70	0.00	0.00	0.00	0.00
591-544.000-930.000	REPAIRS & MAINTENANCE	0.00	0.00	30,071.49	0.00	0.00	0.00	0.00
591-544.000-930.990	REPAIRS & MAINT. - LEAD SERVIC	0.00	0.00	212,003.83	0.00	0.00	0.00	0.00
591-544.000-956.000	TRAINING & SEMINARS	0.00	0.00	165.00	0.00	0.00	0.00	0.00
591-544.000-968.000	DEPRECIATION	0.00	0.00	90,610.37	0.00	0.00	0.00	0.00
591-544.000-969.000	INTERDEPARTMENTAL EXPENSE	0.00	0.00	1,245.00	0.00	0.00	0.00	0.00
591-544.000-970.000	CAPITAL OUTLAY	0.00	0.00	13,208.00	0.00	0.00	0.00	0.00
TOTAL EXPENDITURES		0.00	0.00	460,130.17	0.00	0.00	0.00	0.00
Net - Dept 544.000 - OPERATIONS		0.00	0.00	(460,130.17)	0.00	0.00	0.00	
Dept 545.000 - PURIFICATION								
Expenditures								
591-545.000-702.000	WAGES	0.00	0.00	19,523.25	0.00	0.00	0.00	0.00
591-545.000-703.000	OVERTIME PAY	0.00	0.00	3,599.83	0.00	0.00	0.00	0.00
591-545.000-710.000	HOLIDAY & OTHER PAY	0.00	0.00	85.37	0.00	0.00	0.00	0.00
591-545.000-715.000	HEALTH INSURANCE	0.00	0.00	4,780.08	0.00	0.00	0.00	0.00
591-545.000-716.000	RETIREMENT	0.00	0.00	1,619.45	0.00	0.00	0.00	0.00
591-545.000-720.000	EMPLOYER'S FICA	0.00	0.00	1,590.39	0.00	0.00	0.00	0.00
591-545.000-721.000	LIFE & DISABILITY INSURANCE	0.00	0.00	78.78	0.00	0.00	0.00	0.00
591-545.000-725.100	MISCELLANEOUS FRINGE EXPENSE	0.00	0.00	3,400.56	0.00	0.00	0.00	0.00
591-545.000-727.100	SUPPLIES - POTASSIUM PERMAGANA	0.00	0.00	5,742.00	0.00	0.00	0.00	0.00
591-545.000-727.200	SUPPLIES - SODIUM HYPOCHLORITE	0.00	0.00	33,583.21	0.00	0.00	0.00	0.00
591-545.000-801.000	CONTRACTUAL SERVICES	0.00	0.00	1,286.00	0.00	0.00	0.00	0.00
591-545.000-920.400	UTILITIES - GAS	0.00	0.00	845.78	0.00	0.00	0.00	0.00
591-545.000-930.000	REPAIRS & MAINTENANCE	0.00	0.00	2,496.03	0.00	0.00	0.00	0.00
591-545.000-968.000	DEPRECIATION	0.00	0.00	54,873.71	0.00	0.00	0.00	0.00
591-545.000-969.000	INTERDEPARTMENTAL EXPENSE	0.00	0.00	34,234.00	0.00	0.00	0.00	0.00
TOTAL EXPENDITURES		0.00	0.00	167,738.44	0.00	0.00	0.00	0.00
Net - Dept 545.000 - PURIFICATION		0.00	0.00	(167,738.44)	0.00	0.00	0.00	

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GL NUMBER	DESCRIPTION	END BALANCE 06/30/2025 NORM (ABNORM)	2025-26 AMENDED BUDGET	YTD BALANCE 12/31/2024 NORM (ABNORM)	YTD BALANCE 12/31/2025 NORM (ABNORM)	ACTIVITY FOR MONTH 12/31/25 INCR (DECR)	AVAILABLE BALANCE NORM (ABNORM)	% BDGT USED
Fund 591 - WATER FUND								
Dept 900.000 - CAPITAL OUTLAY								
Expenditures								
591-900.000-970.000	CAPITAL OUTLAY	0.00	1,433,641.00	0.00	65,950.43	2,148.10	1,367,690.57	4.60
TOTAL EXPENDITURES		0.00	1,433,641.00	0.00	65,950.43	2,148.10	1,367,690.57	4.60
Net - Dept 900.000 - CAPITAL OUTLAY		0.00	(1,433,641.00)	0.00	(65,950.43)	(2,148.10)	(1,367,690.57)	
TOTAL REVENUES		2,767,054.08	3,007,126.00	1,432,594.29	1,589,977.67	242,587.19	1,417,148.33	52.87
TOTAL EXPENDITURES		2,039,497.36	3,292,909.00	1,044,149.17	1,126,780.96	139,872.25	2,166,128.04	34.22
NET OF REVENUES & EXPENDITURES		727,556.72	(285,783.00)	388,445.12	463,196.71	102,714.94	(748,979.71)	162.08

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GL NUMBER	DESCRIPTION	END BALANCE 06/30/2025 NORM (ABNORM)	2025-26 AMENDED BUDGET	YTD BALANCE 12/31/2024 NORM (ABNORM)	YTD BALANCE 12/31/2025 NORM (ABNORM)	ACTIVITY FOR MONTH 12/31/25 INCR (DECR)	AVAILABLE BALANCE NORM (ABNORM)	% BDGT USED
Fund 633 - PUBLIC SERVICES INV. FUND								
Dept 000.000								
Revenues								
633-000.000-643.000	SALE OF MATERIALS	2,337.58	0.00	1,913.74	72.00	0.00	(72.00)	100.00
633-000.000-665.000	INTEREST	736.32	300.00	315.22	535.77	123.75	(235.77)	178.59
TOTAL REVENUES		3,073.90	300.00	2,228.96	607.77	123.75	(307.77)	202.59
Net - Dept 000.000		3,073.90	300.00	2,228.96	607.77	123.75	(307.77)	
Dept 236.000 - PUBLIC SERVICES INVENTORY								
Expenditures								
633-236.000-726.000	SUPPLIES	1,983.47	0.00	1,983.47	8.92	0.00	(8.92)	100.00
TOTAL EXPENDITURES		1,983.47	0.00	1,983.47	8.92	0.00	(8.92)	100.00
Net - Dept 236.000 - PUBLIC SERVICES INVENTORY		(1,983.47)	0.00	(1,983.47)	(8.92)	0.00	8.92	
TOTAL REVENUES		3,073.90	300.00	2,228.96	607.77	123.75	(307.77)	202.59
TOTAL EXPENDITURES		1,983.47	0.00	1,983.47	8.92	0.00	(8.92)	100.00
NET OF REVENUES & EXPENDITURES		1,090.43	300.00	245.49	598.85	123.75	(298.85)	199.62

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GL NUMBER	DESCRIPTION	END BALANCE 06/30/2025 NORM (ABNORM)	2025-26 AMENDED BUDGET	YTD BALANCE 12/31/2024 NORM (ABNORM)	YTD BALANCE 12/31/2025 NORM (ABNORM)	ACTIVITY FOR MONTH 12/31/25 INCR (DECR)	AVAILABLE BALANCE NORM (ABNORM)	% BDGT USED
Fund 640 - REVOLVING MOBILE EQUIP. FUND								
Dept 000.000								
Revenues								
640-000.000-665.000	INTEREST	7,973.89	5,000.00	2,694.36	7,813.68	1,303.37	(2,813.68)	156.27
640-000.000-667.000	RENTS	219,704.66	220,724.00	106,495.00	124,564.80	38,704.19	96,159.20	56.43
640-000.000-667.001	RENTS - REPLACEMENT	103,227.00	353,000.00	51,613.50	56,233.04	9,372.16	296,766.96	15.93
640-000.000-673.000	SALE OF CITY PROPERTY	184.80	0.00	0.00	0.00	0.00	0.00	0.00
640-000.000-673.001	GAIN ON SALE OF PROPERTY	6,700.00	0.00	0.00	0.00	0.00	0.00	0.00
640-000.000-687.300	OTHER REFUNDS	0.00	0.00	0.00	83.64	0.00	(83.64)	100.00
640-000.000-692.000	OTHER REVENUE	3,815.98	0.00	3,504.49	434.00	0.00	(434.00)	100.00
640-000.000-692.039	OTHER REVENUE - BPU	402.51	0.00	0.00	0.00	0.00	0.00	0.00
640-000.000-699.582	TRANSFER IN - ELECTRIC	46,500.00	0.00	46,500.00	0.00	0.00	0.00	0.00
TOTAL REVENUES		388,508.84	578,724.00	210,807.35	189,129.16	49,379.72	389,594.84	32.68
Net - Dept 000.000		388,508.84	578,724.00	210,807.35	189,129.16	49,379.72	389,594.84	
Dept 443.000 - MOBILE EQUIPMENT MAINTENANCE								
Expenditures								
640-443.000-702.000	WAGES	37,789.01	35,715.00	13,009.06	21,187.81	4,548.91	14,527.19	59.32
640-443.000-703.000	OVERTIME PAY	872.28	500.00	89.93	28.06	28.06	471.94	5.61
640-443.000-707.000	LONGEVITY PAY	0.00	0.00	0.00	1,100.00	0.00	(1,100.00)	100.00
640-443.000-710.000	HOLIDAY & OTHER PAY	249.99	0.00	0.00	499.98	83.33	(499.98)	100.00
640-443.000-715.000	HEALTH INSURANCE	311.13	9,800.00	117.83	239.96	37.41	9,560.04	2.45
640-443.000-716.000	RETIREMENT	2,599.21	4,504.00	976.23	1,721.96	368.38	2,782.04	38.23
640-443.000-717.000	WORKERS' COMPENSATION	0.00	350.00	0.00	545.14	0.00	(195.14)	155.75
640-443.000-720.000	EMPLOYER'S FICA	2,965.24	2,732.00	998.18	1,737.85	354.98	994.15	63.61
640-443.000-721.000	LIFE & DISABILITY INSURANCE	243.71	120.00	34.64	195.90	37.25	(75.90)	163.25
640-443.000-725.000	FRINGE BENEFITS - ALLOCATED	863.18	0.00	863.18	0.00	0.00	0.00	0.00
640-443.000-726.000	SUPPLIES	4,293.39	4,500.00	1,947.97	2,607.96	327.71	1,892.04	57.95
640-443.000-730.000	VEH./EQUIP. MAINT. SUPPLIES	31,361.51	36,000.00	16,851.52	12,419.45	5,829.94	23,580.55	34.50
640-443.000-740.000	FUEL & LUBRICANTS	29,895.43	33,000.00	16,517.30	15,998.97	2,389.24	17,001.03	48.48
640-443.000-742.000	CLOTHING / UNIFORMS	0.00	125.00	0.00	0.00	0.00	125.00	0.00
640-443.000-801.000	CONTRACTUAL SERVICES	34,319.25	32,917.00	9,895.67	9,893.16	0.00	23,023.84	30.05
640-443.000-818.000	INSURANCE	31,373.14	21,533.00	17,375.63	19,593.82	0.00	1,939.18	90.99
640-443.000-850.000	TELEPHONE	114.81	0.00	0.00	0.00	0.00	0.00	0.00
640-443.000-920.000	UTILITIES	8,404.92	6,300.00	2,549.00	2,969.57	1,133.49	3,330.43	47.14
640-443.000-940.000	INTERNAL EQUIPMENT RENTAL - RM	1,359.18	1,200.00	749.46	782.60	129.78	417.40	65.22
640-443.000-955.441	MISC. - SHOE ALLOWANCE	0.00	125.00	0.00	0.00	0.00	125.00	0.00
640-443.000-955.588	MISC. - CDL LICENSING/TESTING	100.00	3,000.00	0.00	0.00	0.00	3,000.00	0.00
640-443.000-956.000	TRAINING & SEMINARS	1,857.12	2,450.00	0.00	0.00	0.00	2,450.00	0.00
640-443.000-968.000	DEPRECIATION	119,140.75	0.00	0.00	0.00	0.00	0.00	0.00
640-443.000-970.000	CAPITAL OUTLAY	0.00	0.00	0.00	5,500.00	0.00	(5,500.00)	100.00
640-443.000-981.000	CAPITAL OUTLAY - VEHICLES	0.00	205,000.00	85,988.17	0.00	0.00	205,000.00	0.00
640-443.000-983.000	CAPITAL OUTLAY - SMALL EQUIP	0.00	900.00	0.00	0.00	0.00	900.00	0.00
TOTAL EXPENDITURES		308,113.25	400,771.00	167,963.77	97,022.19	15,268.48	303,748.81	24.21
Net - Dept 443.000 - MOBILE EQUIPMENT MAINTENANCE		(308,113.25)	(400,771.00)	(167,963.77)	(97,022.19)	(15,268.48)	(303,748.81)	
TOTAL REVENUES		388,508.84	578,724.00	210,807.35	189,129.16	49,379.72	389,594.84	32.68

*NOTE: Available Balance / Pct Budget Used does not reflect amounts encumbered.

GL NUMBER	DESCRIPTION	END BALANCE 06/30/2025 NORM (ABNORM)	2025-26 AMENDED BUDGET	YTD BALANCE 12/31/2024 NORM (ABNORM)	YTD BALANCE 12/31/2025 NORM (ABNORM)	ACTIVITY FOR MONTH 12/31/25 INCR (DECR)	AVAILABLE BALANCE NORM (ABNORM)	% BDGT USED
Fund 640 - REVOLVING MOBILE EQUIP. FUND								
TOTAL EXPENDITURES		308,113.25	400,771.00	167,963.77	97,022.19	15,268.48	303,748.81	24.21
NET OF REVENUES & EXPENDITURES		80,395.59	177,953.00	42,843.58	92,106.97	34,111.24	85,846.03	51.76

*NOTE: Available Balance / Pct Budget Used does not reflect amounts encumbered.

GL NUMBER	DESCRIPTION	END BALANCE 06/30/2025 NORM (ABNORM)	2025-26 AMENDED BUDGET	YTD BALANCE 12/31/2024 NORM (ABNORM)	YTD BALANCE 12/31/2025 NORM (ABNORM)	ACTIVITY FOR MONTH 12/31/25 INCR (DECR)	AVAILABLE BALANCE NORM (ABNORM)	% BDGT USED
Fund 663 - FIRE VEHICLE & EQUIPMENT FUND								
Dept 000.000								
Revenues								
663-000.000-402.150	CURRENT TAXES - FIRE CAPITAL	158,801.26	186,325.00	150,459.36	173,334.28	769.72	12,990.72	93.03
663-000.000-404.000	SPECIAL ACTS	2,455.97	2,425.00	0.00	0.00	0.00	2,425.00	0.00
663-000.000-411.000	DELINQUENT TAXES	243.27	0.00	0.00	0.00	0.00	0.00	0.00
663-000.000-573.500	SMALL BUSINESS TAXPAYER EXEMPT	0.00	0.00	0.00	827.30	0.00	(827.30)	100.00
663-000.000-665.000	INTEREST	5,930.97	4,000.00	2,790.38	6,227.54	1,186.17	(2,227.54)	155.69
663-000.000-669.000	CHANGE IN INVESTMENTS	6.78	0.00	3.26	1.75	0.00	(1.75)	100.00
663-000.000-674.000	CONTRIBUTIONS IN LIEU OF TAX	2,454.73	0.00	0.00	0.00	0.00	0.00	0.00
663-000.000-675.000	CONTRIBUTIONS & DONATIONS	288.00	0.00	144.00	0.00	0.00	0.00	0.00
663-000.000-687.300	OTHER REFUNDS	0.09	0.00	0.09	0.00	0.00	0.00	0.00
TOTAL REVENUES		170,181.07	192,750.00	153,397.09	180,390.87	1,955.89	12,359.13	93.59
Net - Dept 000.000		170,181.07	192,750.00	153,397.09	180,390.87	1,955.89	12,359.13	
Dept 336.000 - FIRE DEPARTMENT								
Expenditures								
663-336.000-960.000	BANK FEES	0.20	0.00	0.10	0.14	0.02	(0.14)	100.00
663-336.000-964.000	REFUNDS & REBATES	89.42	0.00	89.42	18.82	0.00	(18.82)	100.00
663-336.000-970.000	CAPITAL OUTLAY	67,594.02	100,000.00	24,924.47	18,597.79	0.00	81,402.21	18.60
663-336.000-983.000	CAPITAL OUTLAY - SMALL EQUIP	38,332.20	4,000.00	0.00	0.00	0.00	4,000.00	0.00
TOTAL EXPENDITURES		106,015.84	104,000.00	25,013.99	18,616.75	0.02	85,383.25	17.90
Net - Dept 336.000 - FIRE DEPARTMENT		(106,015.84)	(104,000.00)	(25,013.99)	(18,616.75)	(0.02)	(85,383.25)	
TOTAL REVENUES		170,181.07	192,750.00	153,397.09	180,390.87	1,955.89	12,359.13	93.59
TOTAL EXPENDITURES		106,015.84	104,000.00	25,013.99	18,616.75	0.02	85,383.25	17.90
NET OF REVENUES & EXPENDITURES		64,165.23	88,750.00	128,383.10	161,774.12	1,955.87	(73,024.12)	182.28

GL NUMBER	DESCRIPTION	END BALANCE 06/30/2025 NORM (ABNORM)	2025-26 AMENDED BUDGET	YTD BALANCE 12/31/2024 NORM (ABNORM)	YTD BALANCE 12/31/2025 NORM (ABNORM)	ACTIVITY FOR MONTH 12/31/25 INCR (DECR)	AVAILABLE BALANCE NORM (ABNORM)	% BDGT USED
Fund 677 - UNEMPLOYMENT INSURANCE FUND								
Dept 000.000								
Revenues								
677-000.000-665.000	INTEREST	1,080.67	0.00	573.96	608.86	178.35	(608.86)	100.00
677-000.000-669.000	CHANGE IN INVESTMENTS	1,279.54	0.00	572.72	351.46	(0.88)	(351.46)	100.00
677-000.000-692.000	OTHER REVENUE	15.56	0.00	15.56	0.00	0.00	0.00	0.00
TOTAL REVENUES		2,375.77	0.00	1,162.24	960.32	177.47	(960.32)	100.00
Net - Dept 000.000		2,375.77	0.00	1,162.24	960.32	177.47	(960.32)	
Dept 175.000 - ADMINISTRATIVE SERVICES								
Expenditures								
677-175.000-960.000	BANK FEES	41.59	0.00	18.89	30.03	4.68	(30.03)	100.00
TOTAL EXPENDITURES		41.59	0.00	18.89	30.03	4.68	(30.03)	100.00
Net - Dept 175.000 - ADMINISTRATIVE SERVICES		(41.59)	0.00	(18.89)	(30.03)	(4.68)	30.03	
TOTAL REVENUES		2,375.77	0.00	1,162.24	960.32	177.47	(960.32)	100.00
TOTAL EXPENDITURES		41.59	0.00	18.89	30.03	4.68	(30.03)	100.00
NET OF REVENUES & EXPENDITURES		2,334.18	0.00	1,143.35	930.29	172.79	(930.29)	100.00

REVENUE AND EXPENDITURE REPORT FOR CITY OF HILLSDALE
PERIOD ENDING 12/31/2025
% Fiscal Year Completed: 50.41
*NOTE: Available Balance / Pct Budget Used does not reflect amounts encumbered.

GL NUMBER	DESCRIPTION	END BALANCE 06/30/2025 NORM (ABNORM)	2025-26 AMENDED BUDGET	YTD BALANCE 12/31/2024 NORM (ABNORM)	YTD BALANCE 12/31/2025 NORM (ABNORM)	ACTIVITY FOR MONTH 12/31/25 INCR (DECR)	AVAILABLE BALANCE NORM (ABNORM)	% BDGT USED
Fund 699 - DPS LEAVE AND BENEFITS FUND								
Dept 000.000								
Revenues								
699-000.000-665.000	INTEREST	0.00	0.00	359.11	0.00	0.00	0.00	0.00
699-000.000-687.300	OTHER REFUNDS	11,348.52	0.00	11,353.50	0.00	0.00	0.00	0.00
TOTAL REVENUES		11,348.52	0.00	11,712.61	0.00	0.00	0.00	0.00
Net - Dept 000.000		11,348.52	0.00	11,712.61	0.00	0.00	0.00	
Dept 441.000 - PUBLIC SERVICES DEPARTMENT								
Expenditures								
699-441.000-715.000	HEALTH INSURANCE	178.64	0.00	178.64	0.00	0.00	0.00	0.00
699-441.000-717.000	WORKERS' COMPENSATION	10,975.27	0.00	10,975.27	0.00	0.00	0.00	0.00
699-441.000-721.000	DISABILITY INSURANCE	194.60	0.00	194.60	0.00	0.00	0.00	0.00
699-441.000-964.000	REFUNDS & REBATES	69,431.84	0.00	69,431.84	0.00	0.00	0.00	0.00
TOTAL EXPENDITURES		80,780.35	0.00	80,780.35	0.00	0.00	0.00	0.00
Net - Dept 441.000 - PUBLIC SERVICES DEPARTMENT		(80,780.35)	0.00	(80,780.35)	0.00	0.00	0.00	
TOTAL REVENUES		11,348.52	0.00	11,712.61	0.00	0.00	0.00	0.00
TOTAL EXPENDITURES		80,780.35	0.00	80,780.35	0.00	0.00	0.00	0.00
NET OF REVENUES & EXPENDITURES		(69,431.83)	0.00	(69,067.74)	0.00	0.00	0.00	0.00
TOTAL REVENUES - ALL FUNDS		38,262,441.89	35,238,946.00	19,111,230.24	18,922,743.02	2,613,041.67	16,316,202.98	53.70
TOTAL EXPENDITURES - ALL FUNDS		35,820,612.37	40,504,780.00	17,352,467.50	15,459,301.35	1,419,419.73	25,045,478.65	38.17
NET OF REVENUES & EXPENDITURES		2,441,829.52	(5,265,834.00)	1,758,762.74	3,463,441.67	1,193,621.94	(8,729,275.67)	65.77

City of Hillsdale
Agenda Item Summary

Meeting Date: **February 2, 2026**

Agenda Item #: **Consent Agenda**

SUBJECT: **Investment Report as of 12/31/2025**

BACKGROUND PROVIDED BY STAFF

Attached is the City's investment portfolio report. The investments in the portfolio conform to the City's Investment Policy, reviewed and approved by Council on October 15, 2018. The City's investments are restricted to investments allowed under Public Act 20 of 1943 and can include bonds/instrumentalities issued by the United States Treasury, certificates of deposit, local government investment pools, commercial paper maturing in less than 270 days, and other similar investments.

The yield to maturity of the active portfolio of investments held as of December 31, 2025, was 3.45%. As the government bonds mature, the City will be able to reinvest at higher interest rates. The City's portfolio consisted of various investments in U.S instrumentalities, Commercial Paper, municipal bonds, and pooled cash. The weighted average maturity of investments is 1.97 years.

Meeder Investments invests $9,769,529 of city funds as the investment advisor for the City's long-term investment needs. The City also uses Michigan CLASS local government investment pool for short-term investment needs. The balance in CLASS at 12/31/25 is $11,804,567. The yield as of 12/31/25 was 3.9473%. In addition, it is important to note the City received interest on its checking accounts of 3.98%.

RECOMMENDATION:

City staff recommends City Council accept the Investment Report.

City of Hillsdale - Operating

Investment Report

As of December 31, 2025

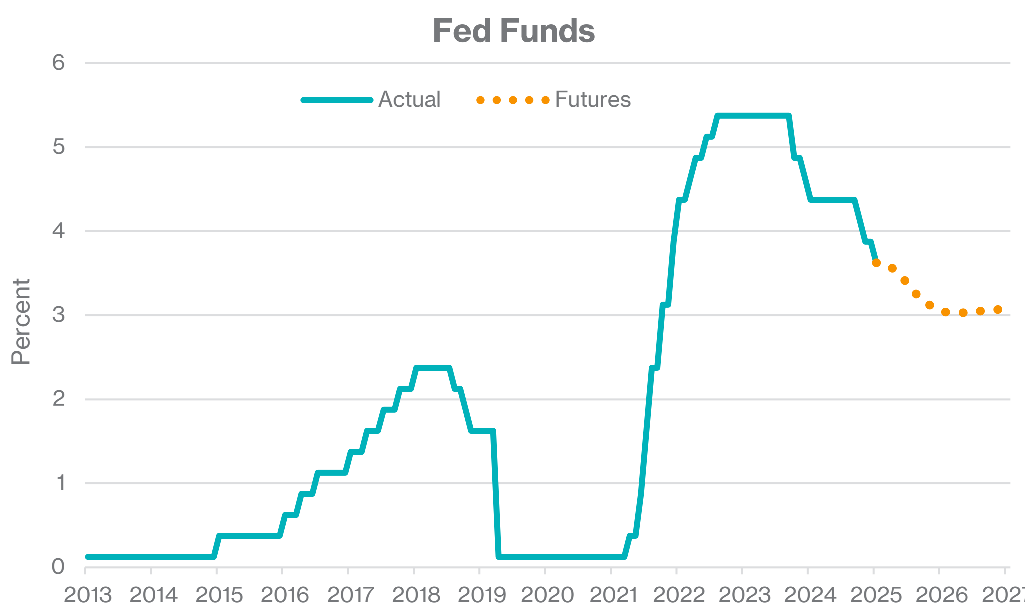
MEEDER

PUBLIC FUNDS

OBSERVATIONS AND EXPECTATIONS

- Interest rates across the yield curve were lower for 2025, except for the 30-Yr T-Bond
- Softening of the labor market was the primary catalyst for lower rates
- GDP continued to grow strongly in Q3 2025, posting a 4.3% rate
- The futures market is projecting the Fed Funds rate to bottom out around 3% in 2026-27
- Inflation remains sticky and above the Fed 2 percent target rate

- The Fed Funds futures market is expecting two .25% rate cuts during 2026.
- The Federal Reserve's median Dot Plot shows only one cut for 2026.

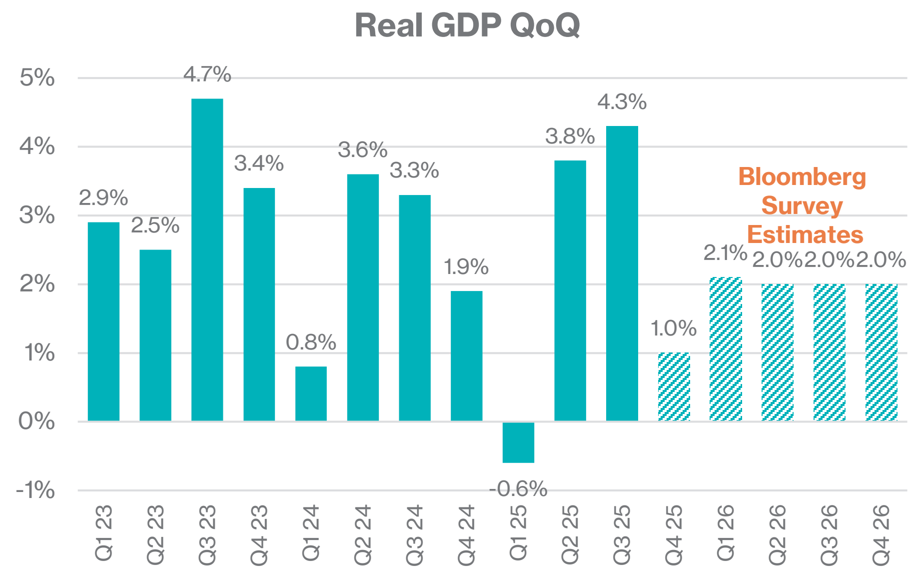


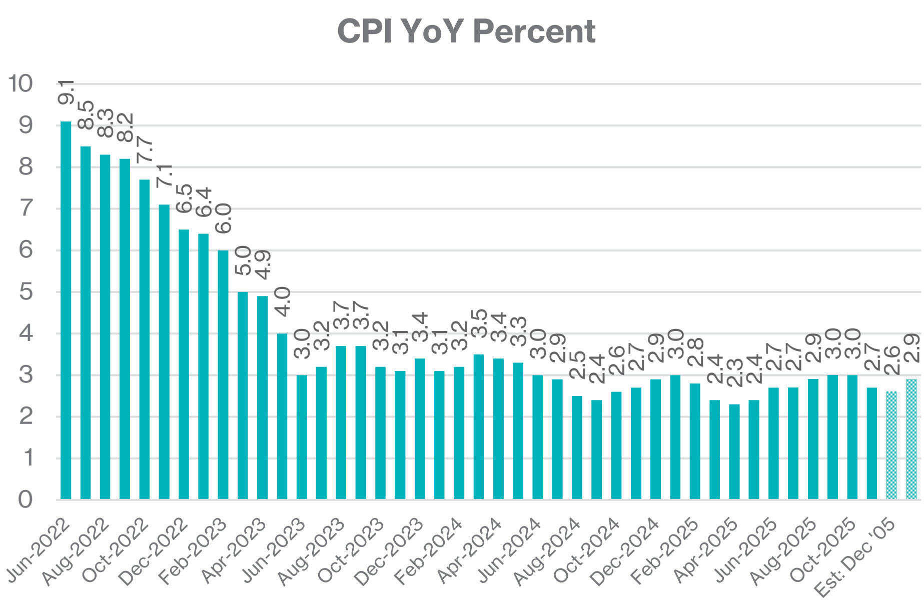
SOURCES: BLOOMBERG

MEEDER PUBLIC FUNDS

- Economists surveyed by Bloomberg are expecting a slowing of GDP for Q4 2025 due to the federal government shutdown.
- Consumer spending, which comprises about 70% of U.S. economic activity, is projected to remain positive for 2026, especially spending by those in the upper-half of income levels.

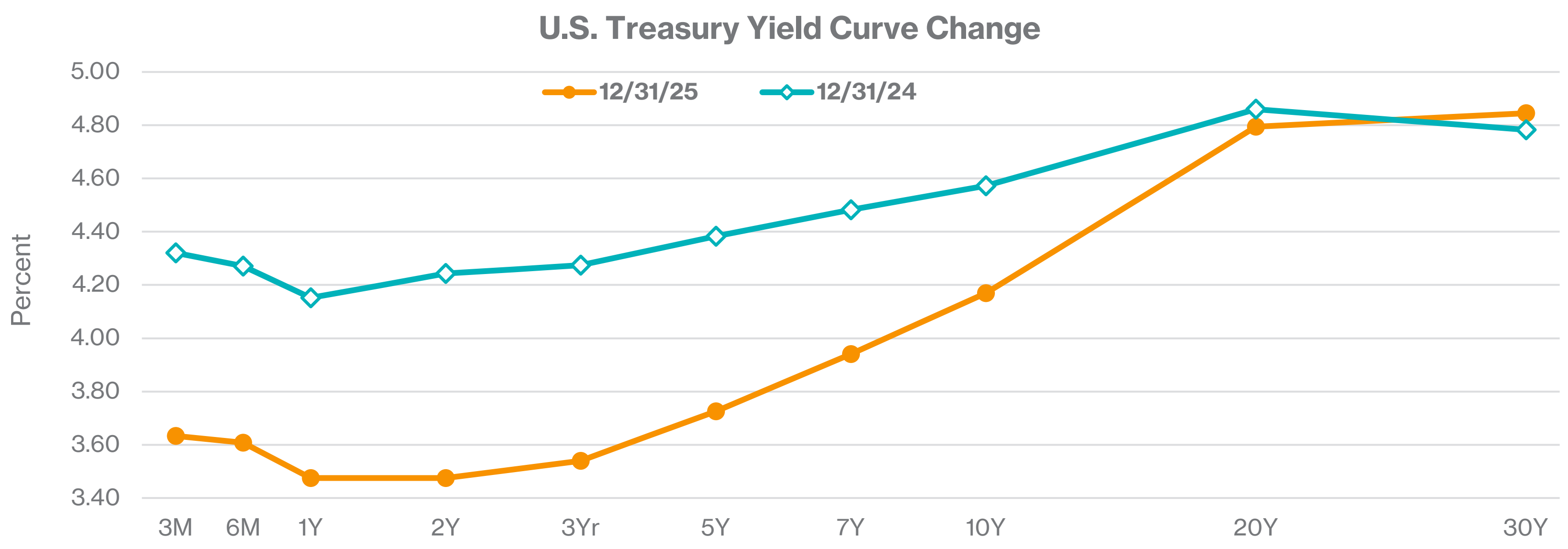
SOURCES: BLOOMBERG

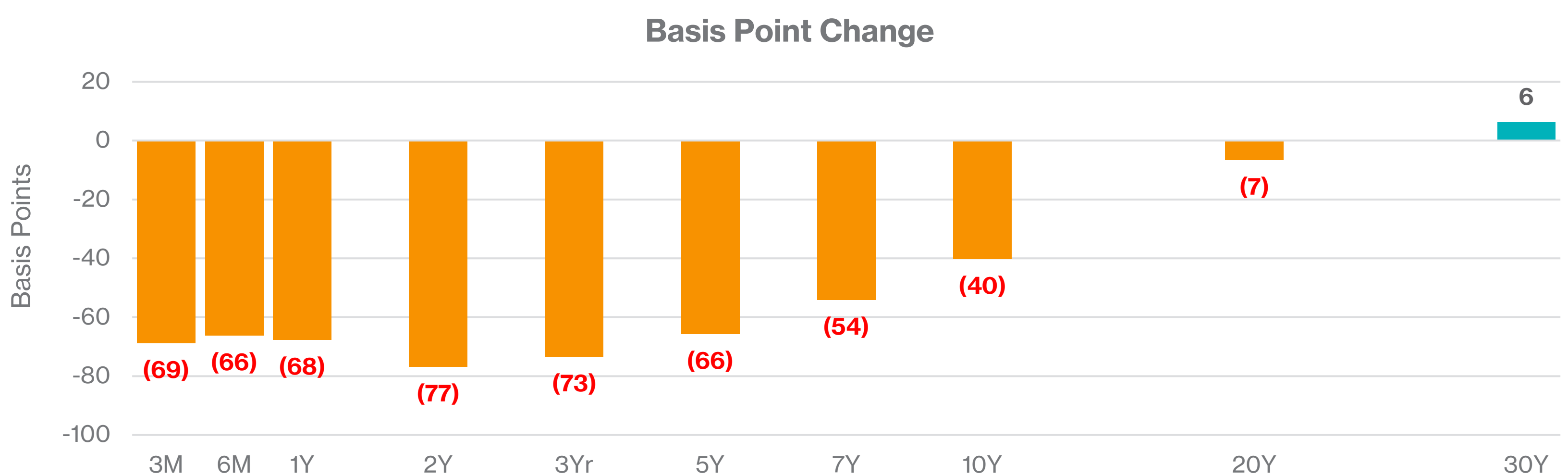




- Inflation remains above the Fed's 2% target on a year-over-year basis.
- Bloomberg's survey of economists predicts inflation will climb in the first part of 2026.

SOURCES: BLOOMBERG





SOURCES: BLOOMBERG

Contents

CITY OF HILLSDALE - OPERATING
DECEMBER 31, 2025

MEEDER PUBLIC FUNDS

Portfolio Summary

3.45
Weighted Average Yield to Maturity

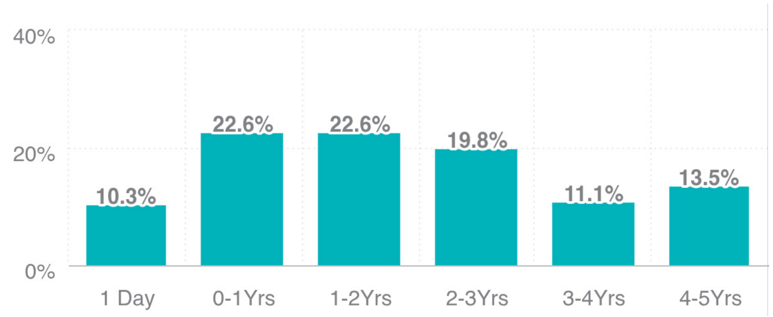
1.97
Weighted Average Maturity (Years)

1.84
Portfolio Effective Duration (Years)

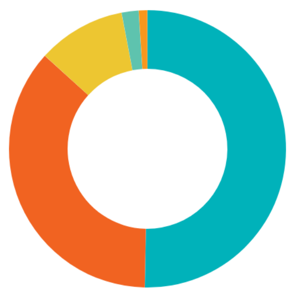
1.97
Weighted Average Life (Years)

AA+
Average Credit Rating

Maturity Distribution



Sector Allocation

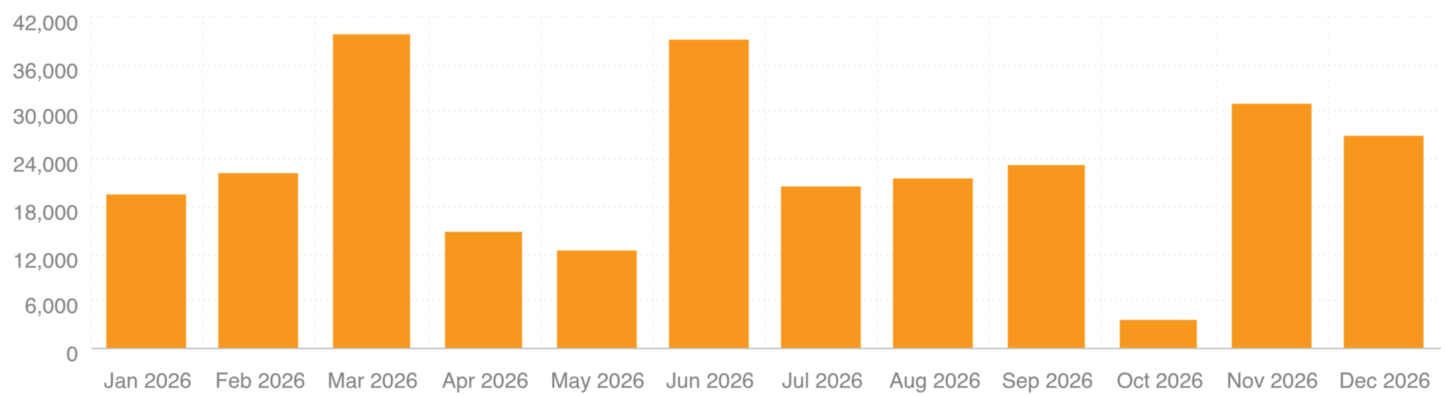


U.S. Treasuries	50.33%
U.S. Agencies	36.39%
Money Market Funds	10.28%
Municipal Bonds	2.00%
Negotiable CD's	1.01%

Custodial Reconciliation

	CURRENT MONTH
Beginning	**9,711,200.83**
Contributions/Withdrawals	0.00
Management Fees	(1,167.15)
Custodian Fees	0.00
Realized Gains Losses	18,137.81
Purchased Interest	0.00
Interest Received	41,357.91
ENDING	**9,769,529.40**

Projected Monthly Income Schedule



MEEDER PUBLIC FUNDS

Position Statement

CUSIP	DESCRIPTION	TRADE DATE SETTLE DATE	PAR VALUE	PRINCIPAL COST PURCHASED INTEREST	TOTAL COST	YIELD TO MATURITY	MATURITY DATE	DAYS TO MATURITY	MARKET PRICE MARKET VALUE	UNREALIZED GAIN/LOSS BOOK VALUE	% OF MV	MOODY'S S&P RATING
CITY OF HILLSDALE												
MONEY MARKET FUNDS												
60934N104	FEDERATED HRMS GV O;INST	12/31/2025 12/31/2025	1,019,223.86	1,019,223.86 0.00	1,019,223.86	3.62		1	1.00 1,019,223.86	0.00 1,019,223.86	10.28	Aaa AAA
MONEY MARKET FUNDS TOTAL			**1,019,223.86**	**1,019,223.86 0.00**	**1,019,223.86**	**3.62**		**1**	**1.00 1,019,223.86**	**0.00 1,019,223.86**	**10.28**	**AAA**
U.S. TREASURIES												
91282CBH3	US TREASURY 0.375 01/31/26	11/08/2021 11/09/2021	100,000.00	97,382.81 0.00	97,382.81	1.01	01/31/2026	31	99.71 99,710.94	2,328.13 97,382.81	1.01	Aa1 AA+
91282CBT7	US TREASURY 0.750 03/31/26	11/08/2021 11/09/2021	100,000.00	98,816.41 0.00	98,816.41	1.03	03/31/2026	90	99.32 99,316.41	500.00 98,816.41	1.00	Aa1 AA+
91282CBW0	US TREASURY 0.750 04/30/26	11/08/2021 11/09/2021	100,000.00	98,726.56 0.00	98,726.56	1.04	04/30/2026	120	99.08 99,078.13	351.57 98,726.56	1.00	Aa1 AA+
91282CCF6	US TREASURY 0.750 05/31/26	11/08/2021 11/09/2021	100,000.00	98,679.69 0.00	98,679.69	1.05	05/31/2026	151	98.84 98,835.94	156.25 98,679.69	1.00	Aa1 AA+
91282CCJ8	US TREASURY 0.875 06/30/26	09/28/2021 09/29/2021	200,000.00	199,117.19 0.00	199,117.19	0.97	06/30/2026	181	98.69 197,375.00	(1,742.19) 199,117.19	1.99	Aa1 AA+
91282CCP4	US TREASURY 0.625 07/31/26	11/08/2021 11/09/2021	100,000.00	97,843.75 0.00	97,843.75	1.09	07/31/2026	212	98.32 98,320.31	476.56 97,843.75	0.99	Aa1 AA+
91282CCW9	US TREASURY 0.750 08/31/26	11/10/2021 11/12/2021	100,000.00	98,023.44 0.00	98,023.44	1.17	08/31/2026	243	98.17 98,167.97	144.53 98,023.44	0.99	Aa1 AA+
91282CCZ2	US TREASURY 0.875 09/30/26	09/28/2021 09/30/2021	200,000.00	198,679.69 0.00	198,679.69	1.01	09/30/2026	273	98.02 196,046.88	(2,632.81) 198,679.69	1.98	Aa1 AA+
91282CDG3	US TREASURY 1.125 10/31/26	11/08/2021 11/09/2021	100,000.00	100,019.53 0.00	100,019.53	1.12	10/31/2026	304	97.99 97,988.28	(2,031.25) 100,019.53	0.99	Aa1 AA+
912828YX2	US TREASURY 1.750 12/31/26	05/15/2023 05/16/2023	150,000.00	140,654.30 0.00	140,654.30	3.60	12/31/2026	365	98.27 147,398.44	6,744.14 140,654.30	1.49	Aa1 AA+
912828Z78	US TREASURY 1.500 01/31/27	06/03/2022 06/06/2022	100,000.00	93,667.97 0.00	93,667.97	2.97	01/31/2027	396	97.87 97,867.19	4,199.22 93,667.97	0.99	Aa1 AA+
912828V98	US TREASURY 2.250 02/15/27	05/15/2023 05/16/2023	150,000.00	143,044.92 0.00	143,044.92	3.58	02/15/2027	411	98.60 147,902.34	4,857.42 143,044.92	1.49	Aa1 AA+
91282CEF4	US TREASURY 2.500 03/31/27	06/02/2022 06/03/2022	125,000.00	122,617.19 0.00	122,617.19	2.93	03/31/2027	455	98.77 123,461.91	844.72 122,617.19	1.24	Aa1 AA+
912828X88	US TREASURY 2.375 05/15/27	05/01/2023 05/02/2023	150,000.00	142,681.64 0.00	142,681.64	3.69	05/15/2027	500	98.48 147,720.70	5,039.06 142,681.64	1.49	Aa1 AA+
91282CEW7	US TREASURY 3.250 06/30/27	02/27/2023 02/28/2023	120,000.00	115,110.94 0.00	115,110.94	4.29	06/30/2027	546	99.66 119,587.50	4,476.56 115,110.94	1.21	Aa1 AA+
91282CFB2	US TREASURY 2.750 07/31/27	03/30/2023 03/31/2023	50,000.00	47,951.17 0.00	47,951.17	3.78	07/31/2027	577	98.87 49,435.55	1,484.38 47,951.17	0.50	Aa1 AA+
91282CFB2	US TREASURY 2.750 07/31/27	02/27/2023 02/28/2023	110,000.00	103,318.36 0.00	103,318.36	4.27	07/31/2027	577	98.87 108,758.20	5,439.84 103,318.36	1.10	Aa1 AA+
91282CFH9	US TREASURY 3.125 08/31/27	02/13/2023 02/14/2023	135,000.00	130,137.89 0.00	130,137.89	4.00	08/31/2027	608	99.42 134,219.53	4,081.64 130,137.89	1.35	Aa1 AA+

MEEDER PUBLIC FUNDS

Position Statement

CUSIP	DESCRIPTION	TRADE DATE SETTLE DATE	PAR VALUE	PRINCIPAL COST PURCHASED INTEREST	TOTAL COST	YIELD TO MATURITY	MATURITY DATE	DAYS TO MATURITY	MARKET PRICE MARKET VALUE	UNREALIZED GAIN/LOSS BOOK VALUE	% OF MV	MOODY'S S&P RATING
91282CFM8	US TREASURY 4.125 09/30/27	02/27/2023 02/28/2023	175,000.00	174,049.80 0.00	174,049.80	4.26	09/30/2027	638	101.07 176,879.88	2,830.08 174,049.80	1.78	Aa1 AA+
91282CFU0	US TREASURY 4.125 10/31/27	06/07/2023 06/08/2023	100,000.00	100,363.28 0.00	100,363.28	4.03	10/31/2027	669	101.11 101,109.38	746.10 100,363.28	1.02	Aa1 AA+
9128283F5	US TREASURY 2.250 11/15/27	07/28/2023 07/31/2023	50,000.00	45,980.47 0.00	45,980.47	4.32	11/15/2027	684	97.78 48,888.67	2,908.20 45,980.47	0.49	Aa1 AA+
9128283F5	US TREASURY 2.250 11/15/27	01/06/2023 01/09/2023	100,000.00	93,347.66 0.00	93,347.66	3.76	11/15/2027	684	97.78 97,777.34	4,429.68 93,347.66	0.99	Aa1 AA+
91282CFZ9	US TREASURY 3.875 11/30/27	02/27/2023 02/28/2023	175,000.00	172,463.87 0.00	172,463.87	4.21	11/30/2027	699	100.71 176,244.14	3,780.27 172,463.87	1.78	Aa1 AA+
91282CGC9	US TREASURY 3.875 12/31/27	02/13/2023 02/14/2023	135,000.00	134,451.56 0.00	134,451.56	3.97	12/31/2027	730	100.75 136,012.50	1,560.94 134,451.56	1.37	Aa1 AA+
91282CGH8	US TREASURY 3.500 01/31/28	02/13/2023 02/14/2023	135,000.00	132,310.55 0.00	132,310.55	3.95	01/31/2028	761	100.02 135,021.09	2,710.54 132,310.55	1.36	Aa1 AA+
91282CGP0	US TREASURY 4.000 02/29/28	02/28/2023 03/01/2023	175,000.00	173,530.27 0.00	173,530.27	4.19	02/29/2028	790	101.04 176,818.36	3,288.09 173,530.27	1.78	Aa1 AA+
91282CHA2	US TREASURY 3.500 04/30/28	05/15/2023 05/16/2023	150,000.00	150,304.69 0.00	150,304.69	3.45	04/30/2028	851	99.98 149,976.56	(328.13) 150,304.69	1.51	Aa1 AA+
91282CHQ7	US TREASURY 4.125 07/31/28	07/28/2023 07/31/2023	175,000.00	174,500.98 0.00	174,500.98	4.19	07/31/2028	943	101.49 177,611.33	3,110.35 174,500.98	1.79	Aa1 AA+
91282CDF5	US TREASURY 1.375 10/31/28	02/01/2024 02/02/2024	100,000.00	89,449.22 0.00	89,449.22	3.83	10/31/2028	1,035	94.21 94,210.94	4,761.72 89,449.22	0.95	Aa1 AA+
91282CLC3	US TREASURY 4.000 07/31/29	08/07/2025 08/08/2025	150,000.00	151,400.39 130.43	151,530.82	3.75	07/31/2029	1,308	101.30 151,957.03	556.64 151,400.39	1.53	Aa1 AA+
91282CGB1	US TREASURY 3.875 12/31/29	06/10/2025 06/11/2025	200,000.00	198,375.00 0.00	198,375.00	4.07	12/31/2029	1,461	100.85 201,703.13	3,328.13 198,375.00	2.03	Aa1 AA+
91282CGJ4	US TREASURY 3.500 01/31/30	06/10/2025 06/11/2025	200,000.00	195,132.81 0.00	195,132.81	4.08	01/31/2030	1,492	99.44 198,875.00	3,742.19 195,132.81	2.01	Aa1 AA+
91282CGQ8	US TREASURY 4.000 02/28/30	06/10/2025 06/11/2025	200,000.00	199,414.06 0.00	199,414.06	4.07	02/28/2030	1,520	101.28 202,562.50	3,148.44 199,414.06	2.04	Aa1 AA+
91282CMU2	US TREASURY 4.000 03/31/30	06/10/2025 06/11/2025	200,000.00	199,304.69 0.00	199,304.69	4.08	03/31/2030	1,551	101.29 202,578.13	3,273.44 199,304.69	2.04	Aa1 AA+
91282CMZ1	US TREASURY 3.875 04/30/30	06/09/2025 06/10/2025	200,000.00	198,164.06 0.00	198,164.06	4.08	04/30/2030	1,581	100.80 201,593.75	3,429.69 198,164.06	2.03	Aa1 AA+
91282CHF1	US TREASURY 3.750 05/31/30	06/10/2025 06/11/2025	200,000.00	196,890.63 0.00	196,890.63	4.10	05/31/2030	1,612	100.26 200,515.63	3,625.00 196,890.63	2.02	Aa1 AA+
U.S. TREASURIES TOTAL			**5,010,000.00**	**4,905,907.44** **130.43**	**4,906,037.87**	**3.31**		**785**	**99.65** **4,991,526.57**	**85,619.13** **4,905,907.44**	**50.33**	**AA+**
U.S. AGENCIES												
3130AKRQ1	FHLBANKS 1.125 01/28/26	06/27/2022 06/28/2022	150,000.00	136,852.50 0.00	136,852.50	3.50	01/28/2026	28	99.80 149,698.50	12,846.00 136,852.50	1.51	Aa1 AA+
3133EP4K8	FED FARM CR BNKS 4.625 03/05/26	02/28/2024 03/05/2024	120,000.00	119,890.80 0.00	119,890.80	4.67	03/05/2026	64	100.15 120,176.40	285.60 119,890.80	1.21	Aa1 AA+
3130AP6M2	FHLBANKS 1.020 09/30/26 '25	09/17/2021 09/30/2021	200,000.00	200,000.00 0.00	200,000.00	1.02	09/30/2026	273	98.12 196,240.00	(3,760.00) 200,000.00	1.98	Aa1 AA+

MEEDER PUBLIC FUNDS

Position Statement

CUSIP	DESCRIPTION	TRADE DATE SETTLE DATE	PAR VALUE	PRINCIPAL COST PURCHASED INTEREST	TOTAL COST	YIELD TO MATURITY	MATURITY DATE	DAYS TO MATURITY	MARKET PRICE MARKET VALUE	UNREALIZED GAIN/LOSS BOOK VALUE	% OF MV	MOODY'S S&P RATING
3133ENBK5	FED FARM CR BNKS 1.140 10/20/26 '25	11/05/2021 11/08/2021	100,000.00	99,700.00 0.00	99,700.00	1.20	10/20/2026	293	98.04 98,038.00	(1,662.00) 99,700.00	0.99	Aa1 AA+
3133ENDC1	FED FARM CR BNKS 1.330 11/03/26 '25	11/04/2021 11/05/2021	100,000.00	100,000.00 0.00	100,000.00	1.33	11/03/2026	307	97.99 97,989.00	(2,011.00) 100,000.00	0.99	Aa1 AA+
31422XT28	FARMER MAC 4.000 12/16/26 MTN	05/30/2023 05/31/2023	150,000.00	148,962.00 0.00	148,962.00	4.21	12/16/2026	350	100.23 150,343.50	1,381.50 148,962.00	1.52	NA NA
3130AJGU7	FHLBANKS 1.400 04/15/27 '25	06/03/2022 06/06/2022	125,000.00	115,091.25 0.00	115,091.25	3.17	04/15/2027	470	97.03 121,282.50	6,191.25 115,091.25	1.22	Aa1 AA+
3133ENZK9	FED FARM CR BNKS 3.240 06/28/27	06/22/2022 06/28/2022	150,000.00	149,752.50 0.00	149,752.50	3.28	06/28/2027	544	99.54 149,314.50	(438.00) 149,752.50	1.51	Aa1 AA+
3133ENB33	FED FARM CR BNKS 3.050 07/19/27	07/12/2022 07/19/2022	90,000.00	89,823.60 0.00	89,823.60	3.09	07/19/2027	565	99.20 89,283.60	(540.00) 89,823.60	0.90	Aa1 AA+
3134GWUB0	FREDDIE MAC 0.750 09/29/27 '25 MTN	05/08/2023 05/09/2023	150,000.00	130,858.50 0.00	130,858.50	3.94	09/29/2027	637	95.02 142,528.50	11,670.00 130,858.50	1.44	Aa1 AA+
742651DZ2	PEFCO 3.900 10/15/27	04/28/2023 05/03/2023	35,000.00	34,944.00 0.00	34,944.00	3.94	10/15/2027	653	100.09 35,032.90	88.90 34,944.00	0.35	Aa1 NA
742651DZ2	PEFCO 3.900 10/15/27	04/27/2023 05/03/2023	40,000.00	40,064.00 0.00	40,064.00	3.86	10/15/2027	653	100.09 40,037.60	(26.40) 40,064.00	0.40	Aa1 NA
3133EPDP7	FED FARM CR BNKS 3.625 03/21/28	03/23/2023 03/24/2023	150,000.00	149,653.50 0.00	149,653.50	3.68	03/21/2028	811	100.10 150,144.00	490.50 149,653.50	1.51	Aa1 AA+
3133EPHT5	FED FARM CR BNKS 3.625 05/03/28	04/27/2023 05/03/2023	150,000.00	149,176.50 0.00	149,176.50	3.75	05/03/2028	854	100.07 150,106.50	930.00 149,176.50	1.51	Aa1 AA+
3133EPME2	FED FARM CR BNKS 3.875 06/08/28	06/02/2023 06/08/2023	150,000.00	149,803.50 0.00	149,803.50	3.90	06/08/2028	890	100.64 150,964.50	1,161.00 149,803.50	1.52	Aa1 AA+
31422X5Z1	FARMER MAC 4.250 08/14/28 MTN	08/09/2023 08/15/2023	200,000.00	199,992.00 0.00	199,992.00	4.25	08/14/2028	957	101.44 202,876.00	2,884.00 199,992.00	2.05	NA NA
3130AWTR1	FHLBANKS 4.375 09/08/28	09/06/2023 09/08/2023	175,000.00	173,820.50 0.00	173,820.50	4.53	09/08/2028	982	102.05 178,580.50	4,760.00 173,820.50	1.80	Aa1 AA+
3133EPC45	FED FARM CR BNKS 4.625 11/13/28	11/06/2023 11/13/2023	125,000.00	124,893.38 0.00	124,893.38	4.64	11/13/2028	1,048	102.68 128,351.25	3,457.87 124,893.38	1.29	Aa1 AA+
742651EA6	PEFCO 4.300 12/15/28	01/22/2024 01/30/2024	170,000.00	170,549.10 0.00	170,549.10	4.23	12/15/2028	1,080	101.63 172,767.60	2,218.50 170,549.10	1.74	Aa1 NA
3133EP4A0	FED FARM CR BNKS 4.250 02/28/29	02/23/2024 02/28/2024	160,000.00	159,584.00 0.00	159,584.00	4.29	02/28/2029	1,155	101.88 163,008.00	3,424.00 159,584.00	1.64	Aa1 AA+
3133EMSX1	FED FARM CR BNKS 1.550 03/15/29 '25	03/01/2024 03/15/2024	259,000.00	227,021.27 0.00	227,021.27	4.32	03/15/2029	1,170	93.22 241,426.85	14,405.58 227,021.27	2.43	Aa1 AA+
3130AGUW3	FHLBANKS 2.125 09/14/29	08/07/2025 08/08/2025	150,000.00	140,598.00 0.00	140,598.00	3.79	09/14/2029	1,353	94.60 141,898.50	1,300.50 140,598.00	1.43	Aa1 AA+
3133ETJV0	FED FARM CR BNKS 4.000 11/30/29	06/10/2025 06/11/2025	200,000.00	199,156.00 0.00	199,156.00	4.10	11/30/2029	1,430	101.00 202,008.00	2,852.00 199,156.00	2.04	Aa1 AA+
3133ETKQ9	FED FARM CR BNKS 4.000 06/10/30	06/23/2025 06/24/2025	200,000.00	200,370.00 0.00	200,370.00	3.96	06/10/2030	1,622	101.04 202,082.00	1,712.00 200,370.00	2.04	Aa1 AA+
3133EMW40	FED FARM CR BNKS 1.550 07/26/30 '25	08/07/2025 08/08/2025	150,000.00	134,266.20 77.50	134,343.70	3.89	07/26/2030	1,668	90.14 135,208.50	942.30 134,266.20	1.36	Aa1 AA+
U.S. AGENCIES TOTAL			**3,649,000.00**	**3,544,823.10** **77.50**	**3,544,900.60**	**3.69**		**855**	**99.02** **3,609,387.20**	**64,564.10** **3,544,823.10**	**36.39**	**AA+**

MEEDER PUBLIC FUNDS

Position Statement

CUSIP	DESCRIPTION	TRADE DATE SETTLE DATE	PAR VALUE	PRINCIPAL COST PURCHASED INTEREST	TOTAL COST	YIELD TO MATURITY	MATURITY DATE	DAYS TO MATURITY	MARKET PRICE MARKET VALUE	UNREALIZED GAIN/LOSS BOOK VALUE	% OF MV	MOODY'S S&P RATING
NEGOTIABLE CD'S												
666613MK7	NORTHPOINTE BANK 4.850 10/20/28	10/11/2023 10/20/2023	100,000.00	99,575.00 0.00	99,575.00	4.95	10/20/2028	1,024	99.76 99,762.03	187.03 99,575.00	1.01	NA NA
NEGOTIABLE CD'S TOTAL			**100,000.00**	**99,575.00 0.00**	**99,575.00**	**4.95**		**1,024**	**99.76 99,762.03**	**187.03 99,575.00**	**1.01**	**NA**
MUNICIPAL BONDS												
565369ES0	MAPLE VALLEY MICH SCHS 1.035 05/01/26	07/14/2021 08/17/2021	200,000.00	200,000.00 0.00	200,000.00	1.03	05/01/2026	121	99.12 198,232.20	(1,767.80) 200,000.00	2.00	NA AA
MUNICIPAL BONDS TOTAL			**200,000.00**	**200,000.00 0.00**	**200,000.00**	**1.03**		**121**	**99.12 198,232.20**	**(1,767.80) 200,000.00**	**2.00**	**AA**
CITY OF HILLSDALE TOTAL			9,978,223.86	9,769,529.40 207.93	9,769,737.33	3.45		719	9,918,131.86	148,602.46 9,769,529.40	100.00	AA+
GRAND TOTAL			**9,978,223.86**	**9,769,529.40 207.93**	**9,769,737.33**	**3.45**		**719**	**9,918,131.86**	**148,602.46 9,769,529.40**	**100.00**	**AA+**

MEEDER PUBLIC FUNDS

Transaction Statement

CITY OF HILLSDALE								
	TRADE DATE	SETTLE DATE	CUSIP	DESCRIPTION	PAR VALUE	BOOK VALUE	TOTAL	NET REALIZED GAIN/LOSS
MATURITY								
	11/30/2025	12/01/2025	91282CAZ4	UNITED STATES TREASURY 0.375 11/30/2025	(120,000.00)	116,367.19	120,000.00	3,632.81
	12/30/2025	12/30/2025	3130AKLM6	FEDERAL HOME LOAN BANKS 0.5 12/30/2025	(150,000.00)	135,495.00	150,000.00	14,505.00
MATURITY TOTAL					**(270,000.00)**	**251,862.19**	**270,000.00**	**18,137.81**

MEEDER PUBLIC FUNDS

Income/Dividend Received

IDENTIFIER	DESCRIPTION	PAYMENT DATE	POST DATE	INTEREST/DIVIDENDS RECEIVED
HUNTINGTON				
91282CFZ9	US TREASURY 3.875 11/30/27	11/30/2025	12/01/2025	3,390.63
60934N104	FEDERATED HRMS GV O;INST	11/28/2025	12/01/2025	2,224.27
91282CCF6	US TREASURY 0.750 05/31/26	11/30/2025	12/01/2025	375.00
3133ETJV0	FED FARM CR BNKS 4.000 11/30/29	11/30/2025	12/01/2025	4,000.00
91282CHF1	US TREASURY 3.750 05/31/30	11/30/2025	12/01/2025	3,750.00
91282CAZ4	UNITED STATES TREASURY 0.375 11/30/2025	11/30/2025	12/01/2025	225.00
3133EPME2	FED FARM CR BNKS 3.875 06/08/28	12/08/2025	12/08/2025	2,906.25
3133ETKQ9	FED FARM CR BNKS 4.000 06/10/30	12/10/2025	12/10/2025	4,000.00
31422XT28	FARMER MAC 4.000 12/16/26 MTN	12/16/2025	12/16/2025	3,000.00
742651EA6	PEFCO 4.300 12/15/28	12/15/2025	12/16/2025	3,655.00
666613MK7	NORTHPOINTE BANK 4.850 10/20/28	12/20/2025	12/22/2025	398.63
3133ENZK9	FED FARM CR BNKS 3.240 06/28/27	12/28/2025	12/29/2025	2,430.00
3130AKLM6	FEDERAL HOME LOAN BANKS 0.5 12/30/2025	12/30/2025	12/30/2025	375.00
91282CCJ8	US TREASURY 0.875 06/30/26	12/31/2025	12/31/2025	875.00
91282CGB1	US TREASURY 3.875 12/31/29	12/31/2025	12/31/2025	3,875.00
91282CGC9	US TREASURY 3.875 12/31/27	12/31/2025	12/31/2025	2,615.63
912828YX2	US TREASURY 1.750 12/31/26	12/31/2025	12/31/2025	1,312.50
91282CEW7	US TREASURY 3.250 06/30/27	12/31/2025	12/31/2025	1,950.00
HUNTINGTON - TOTAL				**41,357.91**
TOTAL				**41,357.91**

Contribution/Withdrawals and Expenses

	POST DATE	PAR VALUE	TOTAL
CITY OF HILLSDALE			
MANAGEMENT FEE			
	12/19/2025	(1,167.15)	(1,167.15)
MANAGEMENT FEE TOTAL		**(1,167.15)**	**(1,167.15)**

MEEDER PUBLIC FUNDS

Projected Income

For the Period January 01, 2026 to December 31, 2026

CUSIP	DESCRIPTION	POST DATE	AMOUNT
3133ENB33	FED FARM CR BNKS 3.050 07/19/27	01/20/2026	1,372.50
666613MK7	NORTHPOINTE BANK 4.850 10/20/28	01/20/2026	411.92
3133EMW40	FED FARM CR BNKS 1.550 07/26/30 '25	01/26/2026	1,162.50
3130AKRQ1	FHLBANKS 1.125 01/28/26	01/28/2026	843.75
3130AKRQ1	FHLBANKS 1.125 01/28/26	01/28/2026	13,147.50
91282CBH3	US TREASURY 0.375 01/31/26	01/31/2026	2,617.19
JAN 2026 TOTAL			**19,555.36**
91282CCP4	US TREASURY 0.625 07/31/26	02/02/2026	312.50
91282CHQ7	US TREASURY 4.125 07/31/28	02/02/2026	3,609.38
91282CGJ4	US TREASURY 3.500 01/31/30	02/02/2026	3,500.00
912828Z78	US TREASURY 1.500 01/31/27	02/02/2026	750.00
91282CGH8	US TREASURY 3.500 01/31/28	02/02/2026	2,362.50
91282CBH3	US TREASURY 0.375 01/31/26	02/02/2026	187.50
91282CLC3	US TREASURY 4.000 07/31/29	02/02/2026	3,000.00
91282CFB2	US TREASURY 2.750 07/31/27	02/02/2026	2,200.00
31422X5Z1	FARMER MAC 4.250 08/14/28 MTN	02/17/2026	4,250.00
912828V98	US TREASURY 2.250 02/15/27	02/17/2026	1,687.50
666613MK7	NORTHPOINTE BANK 4.850 10/20/28	02/20/2026	411.92
FEB 2026 TOTAL			**22,271.29**
91282CCW9	US TREASURY 0.750 08/31/26	03/02/2026	375.00
91282CFH9	US TREASURY 3.125 08/31/27	03/02/2026	2,109.38
3133EP4A0	FED FARM CR BNKS 4.250 02/28/29	03/02/2026	3,400.00
91282CGP0	US TREASURY 4.000 02/29/28	03/02/2026	3,500.00
91282CGQ8	US TREASURY 4.000 02/28/30	03/02/2026	4,000.00
3133EP4K8	FED FARM CR BNKS 4.625 03/05/26	03/05/2026	109.20
3133EP4K8	FED FARM CR BNKS 4.625 03/05/26	03/05/2026	2,775.00
3130AWTR1	FHLBANKS 4.375 09/08/28	03/09/2026	3,828.13
3133EMSX1	FED FARM CR BNKS 1.550 03/15/29 '25	03/16/2026	2,007.25

Projected Income

For the Period January 01, 2026 to December 31, 2026

CUSIP	DESCRIPTION	POST DATE	AMOUNT
3130AGUW3	FHLBANKS 2.125 09/14/29	03/16/2026	1,593.75
666613MK7	NORTHPOINTE BANK 4.850 10/20/28	03/20/2026	372.05
3133EPDP7	FED FARM CR BNKS 3.625 03/21/28	03/23/2026	2,718.75
3130AP6M2	FHLBANKS 1.020 09/30/26 '25	03/30/2026	1,020.00
3134GWUB0	FREDDIE MAC 0.750 09/29/27 '25 MTN	03/30/2026	562.50
91282CBT7	US TREASURY 0.750 03/31/26	03/31/2026	1,183.59
91282CFM8	US TREASURY 4.125 09/30/27	03/31/2026	3,609.38
91282CEF4	US TREASURY 2.500 03/31/27	03/31/2026	1,562.50
91282CCZ2	US TREASURY 0.875 09/30/26	03/31/2026	875.00
91282CMU2	US TREASURY 4.000 03/31/30	03/31/2026	4,000.00
91282CBT7	US TREASURY 0.750 03/31/26	03/31/2026	375.00
MAR 2026 TOTAL			**39,976.47**
742651DZ2	PEFCO 3.900 10/15/27	04/15/2026	1,462.50
3130AJGU7	FHLBANKS 1.400 04/15/27 '25	04/15/2026	875.00
3133ENBK5	FED FARM CR BNKS 1.140 10/20/26 '25	04/20/2026	570.00
666613MK7	NORTHPOINTE BANK 4.850 10/20/28	04/20/2026	411.92
91282CDG3	US TREASURY 1.125 10/31/26	04/30/2026	562.50
91282CBW0	US TREASURY 0.750 04/30/26	04/30/2026	1,273.44
91282CMZ1	US TREASURY 3.875 04/30/30	04/30/2026	3,875.00
91282CHA2	US TREASURY 3.500 04/30/28	04/30/2026	2,625.00
91282CDF5	US TREASURY 1.375 10/31/28	04/30/2026	687.50
91282CBW0	US TREASURY 0.750 04/30/26	04/30/2026	375.00
91282CFU0	US TREASURY 4.125 10/31/27	04/30/2026	2,062.50
APR 2026 TOTAL			**14,780.36**
565369ES0	MAPLE VALLEY MICH SCHS 1.035 05/01/26	05/01/2026	1,035.00
3133EPHT5	FED FARM CR BNKS 3.625 05/03/28	05/04/2026	2,718.75
3133ENDC1	FED FARM CR BNKS 1.330 11/03/26 '25	05/04/2026	665.00
3133EPC45	FED FARM CR BNKS 4.625 11/13/28	05/13/2026	2,890.63

MEEDER PUBLIC FUNDS

Projected Income

For the Period January 01, 2026 to December 31, 2026

CUSIP	DESCRIPTION	POST DATE	AMOUNT
912828X88	US TREASURY 2.375 05/15/27	05/15/2026	1,781.25
9128283F5	US TREASURY 2.250 11/15/27	05/15/2026	1,687.50
666613MK7	NORTHPOINTE BANK 4.850 10/20/28	05/20/2026	398.63
91282CCF6	US TREASURY 0.750 05/31/26	05/31/2026	1,320.31
MAY 2026 TOTAL			**12,497.07**
91282CFZ9	US TREASURY 3.875 11/30/27	06/01/2026	3,390.63
91282CHF1	US TREASURY 3.750 05/31/30	06/01/2026	3,750.00
3133ETJV0	FED FARM CR BNKS 4.000 11/30/29	06/01/2026	4,000.00
91282CCF6	US TREASURY 0.750 05/31/26	06/01/2026	375.00
3133EPME2	FED FARM CR BNKS 3.875 06/08/28	06/08/2026	2,906.25
3133ETKQ9	FED FARM CR BNKS 4.000 06/10/30	06/10/2026	4,000.00
742651EA6	PEFCO 4.300 12/15/28	06/15/2026	3,655.00
31422XT28	FARMER MAC 4.000 12/16/26 MTN	06/16/2026	3,000.00
666613MK7	NORTHPOINTE BANK 4.850 10/20/28	06/22/2026	411.92
3133ENZK9	FED FARM CR BNKS 3.240 06/28/27	06/29/2026	2,430.00
91282CEW7	US TREASURY 3.250 06/30/27	06/30/2026	1,950.00
91282CGB1	US TREASURY 3.875 12/31/29	06/30/2026	3,875.00
91282CGC9	US TREASURY 3.875 12/31/27	06/30/2026	2,615.63
91282CCJ8	US TREASURY 0.875 06/30/26	06/30/2026	882.81
912828YX2	US TREASURY 1.750 12/31/26	06/30/2026	1,312.50
91282CCJ8	US TREASURY 0.875 06/30/26	06/30/2026	875.00
JUN 2026 TOTAL			**39,429.73**
3133ENB33	FED FARM CR BNKS 3.050 07/19/27	07/20/2026	1,372.50
666613MK7	NORTHPOINTE BANK 4.850 10/20/28	07/20/2026	398.63
3133EMW40	FED FARM CR BNKS 1.550 07/26/30 '25	07/27/2026	1,162.50
91282CHQ7	US TREASURY 4.125 07/31/28	07/31/2026	3,609.38
91282CGJ4	US TREASURY 3.500 01/31/30	07/31/2026	3,500.00
912828Z78	US TREASURY 1.500 01/31/27	07/31/2026	750.00

MEEDER PUBLIC FUNDS

Projected Income

For the Period January 01, 2026 to December 31, 2026

CUSIP	DESCRIPTION	POST DATE	AMOUNT
91282CGH8	US TREASURY 3.500 01/31/28	07/31/2026	2,362.50
91282CFB2	US TREASURY 2.750 07/31/27	07/31/2026	2,200.00
91282CLC3	US TREASURY 4.000 07/31/29	07/31/2026	3,000.00
91282CCP4	US TREASURY 0.625 07/31/26	07/31/2026	2,156.25
91282CCP4	US TREASURY 0.625 07/31/26	07/31/2026	312.50
JUL 2026 TOTAL			**20,824.26**
31422X5Z1	FARMER MAC 4.250 08/14/28 MTN	08/14/2026	4,250.00
912828V98	US TREASURY 2.250 02/15/27	08/17/2026	1,687.50
666613MK7	NORTHPOINTE BANK 4.850 10/20/28	08/20/2026	411.92
3133EP4A0	FED FARM CR BNKS 4.250 02/28/29	08/28/2026	3,400.00
91282CGP0	US TREASURY 4.000 02/29/28	08/31/2026	3,500.00
91282CGQ8	US TREASURY 4.000 02/28/30	08/31/2026	4,000.00
91282CCW9	US TREASURY 0.750 08/31/26	08/31/2026	1,976.56
91282CCW9	US TREASURY 0.750 08/31/26	08/31/2026	375.00
91282CFH9	US TREASURY 3.125 08/31/27	08/31/2026	2,109.38
AUG 2026 TOTAL			**21,710.35**
3130AWTR1	FHLBANKS 4.375 09/08/28	09/08/2026	3,828.13
3130AGUW3	FHLBANKS 2.125 09/14/29	09/14/2026	1,593.75
3133EMSX1	FED FARM CR BNKS 1.550 03/15/29 '25	09/15/2026	2,007.25
666613MK7	NORTHPOINTE BANK 4.850 10/20/28	09/21/2026	411.92
3133EPDP7	FED FARM CR BNKS 3.625 03/21/28	09/21/2026	2,718.75
3134GWUB0	FREDDIE MAC 0.750 09/29/27 '25 MTN	09/29/2026	562.50
91282CCZ2	US TREASURY 0.875 09/30/26	09/30/2026	1,320.31
91282CFM8	US TREASURY 4.125 09/30/27	09/30/2026	3,609.38
91282CEF4	US TREASURY 2.500 03/31/27	09/30/2026	1,562.50
91282CCZ2	US TREASURY 0.875 09/30/26	09/30/2026	875.00
3130AP6M2	FHLBANKS 1.020 09/30/26 '25	09/30/2026	1,020.00
91282CMU2	US TREASURY 4.000 03/31/30	09/30/2026	4,000.00

MEEDER PUBLIC FUNDS

Projected Income

For the Period January 01, 2026 to December 31, 2026

CUSIP	DESCRIPTION	POST DATE	AMOUNT
SEP 2026 TOTAL			**23,509.48**
742651DZ2	PEFCO 3.900 10/15/27	10/15/2026	1,462.50
3130AJGU7	FHLBANKS 1.400 04/15/27 '25	10/15/2026	875.00
666613MK7	NORTHPOINTE BANK 4.850 10/20/28	10/20/2026	398.63
3133ENBK5	FED FARM CR BNKS 1.140 10/20/26 '25	10/20/2026	570.00
3133ENBK5	FED FARM CR BNKS 1.140 10/20/26 '25	10/20/2026	300.00
91282CDG3	US TREASURY 1.125 10/31/26	10/31/2026	(19.53)
OCT 2026 TOTAL			**3,586.60**
91282CDG3	US TREASURY 1.125 10/31/26	11/02/2026	562.50
91282CMZ1	US TREASURY 3.875 04/30/30	11/02/2026	3,875.00
91282CHA2	US TREASURY 3.500 04/30/28	11/02/2026	2,625.00
91282CDF5	US TREASURY 1.375 10/31/28	11/02/2026	687.50
91282CFU0	US TREASURY 4.125 10/31/27	11/02/2026	2,062.50
3133EPHT5	FED FARM CR BNKS 3.625 05/03/28	11/03/2026	2,718.75
3133ENDC1	FED FARM CR BNKS 1.330 11/03/26 '25	11/03/2026	665.00
3133EPC45	FED FARM CR BNKS 4.625 11/13/28	11/13/2026	2,890.63
9128283F5	US TREASURY 2.250 11/15/27	11/16/2026	1,687.50
912828X88	US TREASURY 2.375 05/15/27	11/16/2026	1,781.25
666613MK7	NORTHPOINTE BANK 4.850 10/20/28	11/20/2026	411.92
91282CFZ9	US TREASURY 3.875 11/30/27	11/30/2026	3,390.63
91282CHF1	US TREASURY 3.750 05/31/30	11/30/2026	3,750.00
3133ETJV0	FED FARM CR BNKS 4.000 11/30/29	11/30/2026	4,000.00
NOV 2026 TOTAL			**31,108.17**
3133EPME2	FED FARM CR BNKS 3.875 06/08/28	12/08/2026	2,906.25
3133ETKQ9	FED FARM CR BNKS 4.000 06/10/30	12/10/2026	4,000.00
742651EA6	PEFCO 4.300 12/15/28	12/15/2026	3,655.00
31422XT28	FARMER MAC 4.000 12/16/26 MTN	12/16/2026	3,000.00
31422XT28	FARMER MAC 4.000 12/16/26 MTN	12/16/2026	1,038.00

MEEDER PUBLIC FUNDS

Projected Income

For the Period January 01, 2026 to December 31, 2026

CUSIP	DESCRIPTION	POST DATE	AMOUNT
666613MK7	NORTHPOINTE BANK 4.850 10/20/28	12/21/2026	398.63
3133ENZK9	FED FARM CR BNKS 3.240 06/28/27	12/28/2026	2,430.00
912828YX2	US TREASURY 1.750 12/31/26	12/31/2026	1,312.50
91282CGC9	US TREASURY 3.875 12/31/27	12/31/2026	2,615.63
91282CEW7	US TREASURY 3.250 06/30/27	12/31/2026	1,950.00
91282CGB1	US TREASURY 3.875 12/31/29	12/31/2026	3,875.00
DEC 2026 TOTAL			**27,181.01**
GRAND TOTAL			**276,430.13**

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MEEDER

PUBLIC FUNDS

Public Safety Committee Meeting

City Hall, 97 N. Broad St., Hillsdale, MI 49242

Thursday, January 29, 2026 @ 5:15 p.m.

Public Safety Meeting Minutes - January 29, 2026

In Attendance:

Mayor Sessions
Councilman Flynn
Councilman Stuchel
Councilman Socha

Others Present: City Manager Mackie, City Clerk Price, Asst. City Mgr. Fry

5 members of the public

Call to order: 5:15 PM

Motion to approve agenda by Councilman Flynn - Second by Councilman Stuchell
Unanimous

5 candidates - completed in person interviews
2 Finalists

Mayor Sessions requests Public Safety recommends to council to bring Mr. Kristopher Joswiak before full board for appointment of Police Chief and Fire Chief - see attached

Candidate has Fireman 1 and 2 and needs Fireman Officer 1 and 2 and instructor for Fire Chief in 36 months.

Motion by Councilman Stuchel Second by Councilman Flynn to send to full council on the regularly scheduled meeting on Monday, February 2, 2026.

Councilman Flynn - Aye
Councilman Stuchell - Aye
Councilman Socha - Aye

Public comment heard.

Motion to adjourn by Councilman Flynn second by Councilman Stuchell

Unanimous

Adjourned at 5:30 PM

2025 Year-end Code Enforcement & Zoning Report

Prepared by: Kimberly Thomas, Assessor/Code Official

- **Code Enforcement** Files – 464 open as of 1/15/2026
    - Closed during Calendar Year 2025 (cited violations resolved) – 423
    - Opened during Calendar Year 2025 (broken down by category) – 321 total
        - Abandoned Property – 5
        - Animal Code - 2
        - Construction without permits – 3
        - Exterior Maintenance – 10
        - Exterior Property Area – 12
        - Fire Damage or Unsafe Structure – 1
        - Garbage/Solid Waste – 21
        - Infestation – Insects/Vermin - 2
        - Interior Maintenance – 5
        - Multiple Violations – 1
        - Occupied, unsafe – 10
        - Right of Way Violations – 8
        - Sign Violations – 19
        - Snow Removal – 11
        - Tall grass & weeds – 25
        - Use & Occupancy Expired – 161
        - Vacant Structures – 14
        - Zoning Violations - 11
- **Inspections** completed in Calendar Year 2025 with results logged into BS&A, including review of permit applications and compliance/progress inspections – 1,505 total
    - Code Enforcement (Assessing/Planning) Staff – 1,257 total
        - Alan Beeker – 354
        - Kimberly Thomas – 639
        - Nicole Leroux - 61
        - Olivia Smith – 203
    - Department Heads, Council and Planning Commission (site plan review & rezoning) – 13
    - Fire Department – 228 total
        - Corey Burke – 4
        - Dan Poole – 145

        - Mark Hawkins - 4
        - Matt Halleck - 75
    - Department of Public Services – 3
    - Police Department (referred by or to code enforcement) - 2
    - County Building Official (structural code issue referred by code enforcement) - 2
- Specific **Violations** Found & Corrected during Calendar Year 2025
    - Cited – 696
    - Corrected – 1,258
- **Correspondence** Generated in BS&A (Building Department) during Calendar Year 2025
    - Letters Generated – 864
    - Emails Generated (including reminders/notices to inspectors) – 7,655
- **Variance** Requests Considered by Zoning Board of Appeals during Calendar Year 2025 – 1 Approved
- **Permits** issued Calendar Year 2025 – 432 total
    - Animal keeping (by Police Chief, with zoning review) – 1
    - Fence (by Zoning Administrator) – 31
    - Right of Way (by Department of Public Services) - 151
    - Sign (by Zoning Administrator) – 30
    - Use & Occupancy (by Zoning Administrator, with inspection by Fire Department) – 142
    - Zoning Compliance (by Zoning Administrator, with review by other departments and Planning Commission for non-residential projects) – 77
    - Yearly Permit Comparison Report attached (permits issued Calendar Years 2022 thru 2025).
- **Revenue** by Category (Calendar Year 2025 report attached). $60,271.19 posted in Calendar Year 2025.

Revenue by Category Detail

01/15/2026

COSTS - WORK BY CITY		
CITY ORDERED DEMO COSTS	1	2,834.00
CITY ORDERED DEMOLITION - ADDITIONAL COSTS	1	689.00
COSTS - WORK BY CITY totals	2	3,523.00
FENCE PERMIT		
FENCE PERMIT APPLICATION FEE	31	1,550.00
FENCE PERMIT totals	31	1,550.00
INSPECTION		
INITIAL INSPECTION	3	50.00
RE-INSPECTION	62	3,000.00
USE AND OCCUPANCY PERMIT APPLICATION FEE	3	50.00
INSPECTION totals	68	3,100.00
REZONING		
ZONING MAP ORDINANCE AMENDMENT	4	2,000.00
REZONING totals	4	2,000.00
ROW ANNUAL BLANKET PERMIT		
RIGHT OF WAY ANNUAL BLANKET PERMIT FEE	1	500.00
ROW ANNUAL BLANKET PERMIT totals	1	500.00
ROW APPLICATION FEE		
AFTER THE FACT FEE	1	100.00
RIGHT OF WAY PERMIT	1	385.00
RIGHT OF WAY PERMIT APPLICATION	137	9,002.50
ROW APPLICATION FEE totals	139	9,487.50
ROW CURB CUT/REPAIR/EXT>20LF		
ROW CURB CUT/REPAIR/EXTENSION	44	2,620.00
ROW CURB CUT/REPAIR/EXTENSION	3	60.00
ROW CURB CUT/REPAIR/EXT>20LF totals	47	2,680.00
ROW DRIVEWAY APPROACH		
ROW DRIVEWAY APPROACH	50	3,450.00
ROW DRIVEWAY APPROACH totals	50	3,450.00
ROW SIDEWALK OVER 25 SF		
ROW SIDEWALK OVER 25 SF	7	525.00
ROW SIDEWALK OVER 25 SF totals	7	525.00
ROW SIDEWALK UNDER 25 SF		
ROW SIDEWALK UNDER 25 SF	5	250.00

Population: All Records

Transaction.DateToPostOn in <Previous year>
[01/01/25 - 12/31/25]

ROW STORM SEWER CONNECTION		
ROW STORM SEWER CONNECTION	2	320.00
ROW STORM SEWER CONNECTION totals	2	320.00
ROW STREET OPENING		
ROW STREET OPENING	24	3,000.00
ROW STREET OPENING totals	24	3,000.00
ROW TERRACE		
LABOR	1	300.00
ROW TERRACE	17	455.00
ROW TERRACE totals	18	755.00
ROW TRAFFIC CONTROL		
ROW TRAFFIC CONTROL	11	1,240.69
ROW TRAFFIC CONTROL totals	11	1,240.69
SIGN PERMIT		
Free Standing/Monument	11	550.00
MURAL PERMIT	1	50.00
PERMANENT SIGN PERMIT	6	600.00
SIGN REFACE	6	200.00
Wall mount	17	1,100.00
SIGN PERMIT totals	41	2,500.00
SITE PLAN REVIEW		
ADMINISTRATIVE SITE PLAN REVIEW	8	450.00
APPLICATION REVIEW	26	1,000.00
PLANNING COMMISSION SITE PLAN REVIEW	10	3,200.00
PLANNING COMMISSION SITE PLAN REVIEW - REZ(	1	500.00
RESIDENTIAL SITE PLAN REVIEW	61	3,250.00
SITE PLAN REVIEW totals	106	8,400.00
SPECIAL EVENTS APPLICATION		
SPECIAL EVENTS APPLICATION ROW	4	265.00
SPECIAL EVENTS APPLICATION totals	4	265.00
USE & OCCUPANCY PERMIT		
USE AND OCCUPANCY PERMIT APPLICATION FEE	158	15,100.00
USE & OCCUPANCY PERMIT totals	158	15,100.00
ZBA APPEAL FEE		
ZBA FILING FEE - NON-REFUNDABLE	1	300.00
ZBA APPEAL FEE totals	1	300.00
ZONING COMPLIANCE PERMIT		
ZONING COMPLIANCE PERMIT	53	1,325.00
ZONING COMPLIANCE PERMIT totals	53	1,325.00

Population: All Records

Transaction.DateToPostOn in <Previous year>
[01/01/25 - 12/31/25]

Grand Totals	772	60,271.19

Report Filter Query:
Transaction.DateToPostOn in <Previous year> [01/01/25 - 12/31/25]

Population: All Records

Transaction.DateToPostOn in <Previous year> [01/01/25 - 12/31/25]

Yearly Permit Comparison

01/15/2026

	2022			2023			2024			2025		
	Total	Permit Fees	Value	Total	Permit Fees	Value	Total	Permit Fees	Value	Total	Permit Fees	Value
ANIMAL K	0	$0.00	$0.00	0	$0.00	$0.00	0	$0.00	$0.00	1	$75.00	$0.00
FENCE	29	$975.00	$0.00	24	$1150.00	$0.00	34	$1700.00	$0.00	31	$1850.00	$0.00
RIGHT OF	0	$0.00	$0.00	88	$14054.84	$0.00	122	$14203.19	$0.00	151	$20485.00	$0.00
Sign	19	$2025.00	$0.00	19	$2300.00	$0.00	14	$1650.00	$0.00	30	$3500.00	$0.00
Use and Occ	192	$7600.00	$0.00	317	$16125.00	$0.00	257	$21375.00	$0.00	142	$14050.00	$0.00
Zoning Perr	39	$6075.00	$0.00	39	$5950.00	$0.00	41	$6225.00	$0.00	77	$8200.00	$1500.00
	279	**$16675.00**	**$0.00**	**487**	**$39579.84**	$0.00	**468**	**$45153.19**	**$0.00**	**432**	**$48160.00**	**$1500.00**

Population: Block

Katy Price

From: Timothy Green <trcgreen20@gmail.com>
Sent: Thursday, January 22, 2026 11:33 AM
To: Katy Price
Subject: Fwd: New Hampshire Lawmakers Pay Raise
Attachments: New Hampshire Lawmakers Are Tired of Getting Paid Like It's 1889 - WSJ.pdf

Good morning, Katie,

Hope you are well! I read this article from the WSJ about pay raises for lawmakers in NH. Can you include the article in the packet for the next council meeting under communication?

Thank you,
Timothy

https://www.wsj.com/us-news/new-hampshire-lawmakers-are-tired-of-getting-paid-like-its-1889-82c211f4

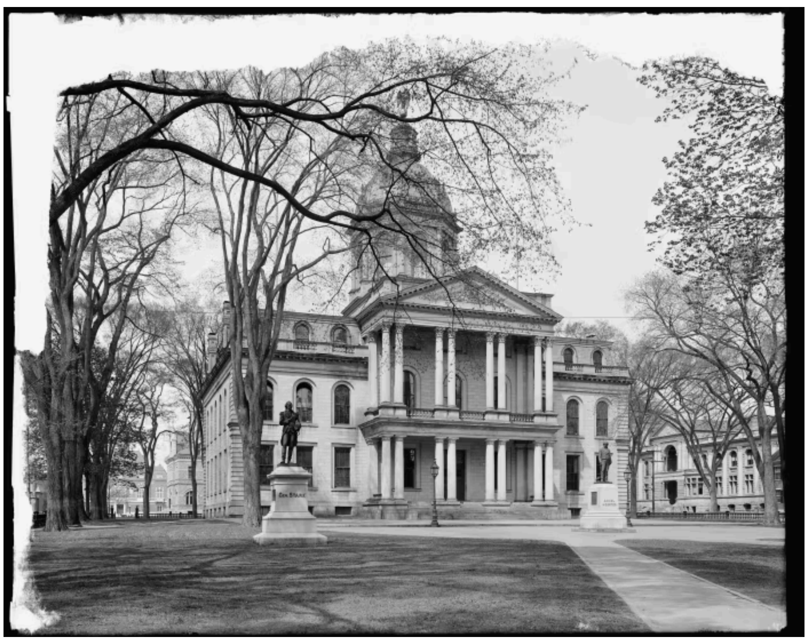
U.S.

New Hampshire Lawmakers Are Tired of Getting Paid Like It's 1889

One of the largest political bodies in the English-speaking world has one of the lowest pays; '$100 a year is just ludicrous'

By Scott Calvert Follow

Jan. 21, 2026 5:30 am ET



Legislators' pay hasn't changed since before this photo of the Capitol was taken in the early 20th century. LIBRARY OF CONGRESS

Think you're overdue for a raise? Try being a New Hampshire state legislator.

Their pay has been frozen at the equivalent of $100 a year ever since flinty voters etched it into the state constitution back in '89.

1889, that is.

Small wonder Granite State lawmakers are the lowest paid in the U.S. Their counterparts in most states have salaries, and the average was $47,900 last year, the

National Conference of State Legislatures says. Massachusetts lawmakers, with an $82,000 salary, pull in over $100 by lunch. New York is No. 1 at $142,000.

"Let's face it, $100 a year is just ludicrous," says New Hampshire House Speaker Sherman Packard, a Republican who presides over the 400-member body, the fourth-largest in the English-speaking world.

Many past bids to boost pay by amending the constitution failed. Now, there is a bipartisan push to delete the pay language from the foundational document. If it succeeds, legislators could debate the issue and, just maybe, vote themselves a raise.

"Imagine the United States Constitution fixed the salary of the secretary of defense at the level of what it was in 1791," says Democratic Rep. Russell Muirhead, a Dartmouth government professor who backs both the deletion and higher pay. "There's something just perverse about this."

The ultralow pay means some legislators are basically paying to serve. JOSEPH PREZIOSO/AGENCE FRANCE-PRESSE/GETTY IMAGES

But traditionalists in both parties dislike the proposal, which is set for a House committee hearing Thursday. Changing the constitution requires 60% majorities in the House and Senate, both GOP-led, and approval from two-thirds of voters.

Democratic Rep. Jim Maggiore objects to tinkering with the constitution or juicing his paycheck. "As long as I am asking my neighbors to make appropriations for anything that contributes to their taxes...I don't get anything from the state or their pocketbook to do this job," he says.

Maggiore, a stay-at-home dad when his kids were younger, once proposed slashing compensation to a penny. Lawmakers get mileage reimbursements, which can dwarf the $100, but not a per diem as in many states.

For statehouse denizens in Concord, the question of pay turns on competing views about the makeup of the legislative body and the virtues of volunteer lawmakers.

Higher-pay advocates say many workaday residents can't afford to serve, so legislators skew rich and retired, which hurts efforts to tackle issues like affordable housing.

Some reps suggest pay in the $6,000 to $20,000 range—enough to cover bills with outside work while keeping the legislature amateur. It would help Rep. Jared Sullivan, who scoops ice cream, substitute teaches and cleans a ski resort after he lost steady consulting work. "I'm just able to do it," the Democrat says. He is running for U.S. Senate, where the salary is $174,000.

Rep. Kelley Potenza is among the Republicans who back the bipartisan effort. GAGE SKIDMORE

For Rep. Kelley Potenza, serving is a full-time job, between the January-to-June legislative sessions and frequent constituent service. “I would love to be paid, but I wouldn't want it to be a lot,” says Potenza, a Republican whose husband is the household's main earner. Her family's reaction to the $100: “Are you kidding me?”

Status quo defenders say the ultralow pay befits a citizen legislature. They point to firefighter members and others who balance busy jobs with lawmaker duties. Plus, they say, it would take a hefty increase to make a real financial difference—a pricey proposition with 424 House and Senate members. Each House member represents roughly 3,500 residents in the state of 1.4 million people. If California's Assembly had a similar ratio, it would have more than 11,000 members.

“We have pride in the fact we're called a volunteer legislature. We don't make money, we just don't. It is about service,” says GOP Senate President Sharon Carson, who teaches at a community college. She jokes it took her 25 years as a legislator to get a raise, a $25 bump for leading the Senate.

Meanwhile, Jon Kiper, a Democrat running for governor, is suing the state, alleging the $100 pay violates other constitutional provisions like one saying the government is instituted to benefit “the whole community.” Lawyers for the state have moved to dismiss the suit, noting, “The Constitution is not unconstitutional.”

Jon Kiper says the low pay violates core guarantees of the state constitution. DEB CRAM/FOSTERS DAILY DEMOCRAT/IMAGN IMAGES

"It's just so much work to ask people to do for no money," Kiper says. He mentioned $10,000 a year as a possibility. During his 2024 campaign, he floated $20,000.

The state GOP blasted the suit, invoking his embrace of $20,000: "Democrat Proposes 20,000% Pay Increase in Concord." (Actually, it's 19,900%.)

Voter skepticism, political tradition and ingrained frugality loom over the debate, says University of New Hampshire political science professor Dante Scala. "New Hampshire is all about citizen legislatures, etc., etc.," he says, "but it's also about doing things on the cheap."

Technically, legislators receive $200 per two-year term. But since the 1980s they have met every year, so it works out to $100 per annum.

In 1889, delegates to that year's constitutional convention debated various amounts before settling on $200. At the time, lawmakers got $3 a day during session, but delegates felt they were stretching things out to pad their wallets.

Delegate William Ladd warned against fixing legislators' pay. "Must we station a guard over them to see that they do not abuse the high trust we have voluntarily given them?" he asked. The measure went onto the ballot and easily passed.

Nearly 137 years later, Democratic Rep. Jonah Wheeler hopes to undo that act as prime sponsor of the proposed amendment. He thinks a per diem probably makes sense but says "right now I'm focused on just getting the cap off the constitution."

Not all of his Republican amendment co-sponsors would support a pay raise if that happened. "Once you put a dollar sign on things like that...people start doing things for the money instead of for the right reason," says Rep. Debra DeSimone.

Speaker Packard sees merit in both the amendment and higher pay. Not that he'd bet his paycheck on enough legislators agreeing.

"I just think that many of them knew what they were getting when they ran for office, and they just don't want to change it," he said.

Write to Scott Calvert at scott.calvert@wsj.com

Appeared in the January 22, 2026, print edition as 'New Hampshire Lawmakers Are Tired of Getting Paid Like It's 1889'.

Videos

Katy Price

From:	Eric Moore <emoore@mooreinsuranceservices.com>
Sent:	Wednesday, January 21, 2026 2:00 PM
To:	William Morrisey; David Mackie; mayor_scott_sessions@yahoo.com; 'Greg Stuchell (rgstuchell@outlook.com)'; flynn.robert.d@gmail.com; Gary Wolfram; 'sochaforhillsdale@gmail.com'; bruns.ward1@gmail.com; 'joshuapaladino4hillsdale@gmail.com'; Katy Price; HillsdaleCC_MBentley@protonmail.com
Cc:	Library Director; gallen.hcl@gmail.com
Subject:	January 20th, 2026 - City Council Meeting
Follow Up Flag:	Follow up
Flag Status:	Completed

I would like to thank the members of City Council who voted in support of my appointment to the Hillsdale Community Library Board at last night's council meeting.

However, I am writing to formally express my serious concerns regarding statements made by Councilperson Paladino during that meeting, which were subsequently published on the City's official YouTube channel. These statements mischaracterize my views and, in my opinion, rise to the level of defamatory and disparaging remarks.

During the meeting, Councilperson Paladino stated, in substance, that I had "firmly advocated that the city and the library board could not regulate content for children with regard to violence, vulgarity, and sexuality," and that I had written as much to the board. He further stated that I had said the city "should not create a system to determine what books were age appropriate for children."

I categorically deny making these statements. I am requesting that Councilperson Paladino produce any written communications or recordings in which I allegedly expressed the views he attributed to me.

For clarification and for the record, the following exchange occurred on June 6, 2023, in response to a text message from then-Mayor Adam Stockford:

Mayor Stockford asked:
"How would you vote on this current book challenge? Would you vote to keep the book in the library or remove it? That's the only thing 5 members of council care about. I've surveyed Council about this next appointment. Everyone likes you, Eric, but there's concerns you will go along with whatever the 'experts' suggest in regards to library content."

My response was as follows:
"Not familiar with the current book challenge, but would state in general I'm for protecting our citizens and separating adult content from the children's section."

This response directly contradicts the statements attributed to me by Paladino during the council meeting.

With over 40 years of business experience, I believe in relying on "experts"—such as attorneys, CPAs, and risk management experts—when making decisions that carry legal or financial consequences. Seeking expert guidance is standard, prudent practice and does not equate to surrendering judgment or endorsing any political or ideological agenda.

Additionally, Councilperson Paladino publicly referenced a "leftist" agenda in connection with my name. When he later read my actual correspondence to council, it was clear that my statements related solely to insurance coverage, liability exposure, and risk mitigation—topics that fall squarely within responsible governance and fiduciary duty.

Given that these materials had already been obtained through FOIA requests, it is clear that the inaccurate statements made about me were not the result of misunderstanding. I believe these remarks have caused harm to my personal and professional reputation within the community.

Accordingly, I am requesting a public apology and a full retraction of Mr. Paladino's inaccurate and defamatory statements made about me. Should such an apology and retraction not be issued, I reserve the right to pursue further remedies.

Respectfully,

Eric A. Moore, CIC, LIC
Vice President
MOORE INSURANCE SERVICES SINCE 1894
P.O. Box 207
67 N Howell
Hillsdale, MI 49242
P (517) 439-9345
F (517) 439-5536
M (517) 416-0940

City of Hillsdale
Agenda Item Summary

Meeting Date: **February 2, 2026**

Agenda Item #: **New Business**

SUBJECT: **Budget Amendments for the FY2025/26 Budget**

BACKGROUND PROVIDED BY STAFF

The Uniform Budget and Accounting Act of 1968, as amended, requires the City to make amendments to the budget when appropriations exceed the current budget. These amendments must be approved by the City Council. This is also a great opportunity for Council to review the types of items that may impact the budget.

In the General Fund, the City Council adopts a budget for each department, so the amendments address any budget needs by department, rather than by fund total. For all non-General Funds, a budget amendment is only necessary if the City finds the total fund appropriation will exceed the budget adopted by Council.

RECOMMENDATION:

City staff recommends City Council approve the budget resolution.

CITY OF HILLSDALE, MICHIGAN
RESOLUTION NO. ______

AMENDED GENERAL APPROPRIATION ACT RESOLUTION
July 1, 2025 – June 30, 2026

A RESOLUTION TO AMEND THE FISCAL YEAR 2026 BUDGET

WHEREAS, City Council approved the General Appropriation Act Resolution when the FY26 budget was approved in June of 2025;

WHEREAS, pursuant to the Uniform Budgeting and Accounting Act of 1968, as amended, the legislative body shall adopt a balanced budget including all supplemental appropriation approvals; and

WHEREAS, pursuant to the Uniform Budgeting and Accounting Act of 1968, as amended, a balanced budget is defined as estimated total expenditures including an accrued deficit shall not exceed estimated total revenues including a surplus;

NOW, THEREFORE, BE IT RESOLVED that the revenues and expenditures for the fiscal year, commencing July 1, 2025, and ending June 30, 2026, are hereby amended on a departmental and fund total basis as follows:

	Revenues	Expenditures
Tax Increment Finance Authority (Fund 247)	-	10,000
Contributions & Donations Fund (Fund 252)	4,131	4,131

PASSED IN OPEN COUNCIL MEETING THIS 2nd DAY OF FEBRUARY 2026.

____
Scott Sessions, Mayor

Attest:

____
Katy Price, City Clerk

Attachment
2/2/2026
Fiscal Year 2025-2026 Proposed Budget Amendments

Tax Increment Finance Authority (Fund 247)

Summary		Current Budget	Proposed Budget Amendment	New Budget
Revenues:		185,912	-	185,912
Expenditures:		61,308	10,000	71,308
Excess Revenues/(Expenditures)		**124,604**	**(10,000)**	**114,604**
Beginning Fund Balance 6/30/2025 (unaudited)		**2,298,430**		**2,298,430**
Ending Fund Balance 6/30/2026 (budget)		**2,423,034**	**(10,000)**	**2,413,034**

Detail		Increase	Decrease
Expenditure:	**Increase Expenditure Budget for Facade Grant per TIFA Meeting Minutes of July 15, 2025**		
247-900.000-801.247	Contractual Services - Facade	10,000	

Contributions & Donations Fund (Fund 252)

Summary		Current Budget	Proposed Budget Amendment	New Budget
Revenues:		100	4,131	4,231
Expenditures:		-	4,131	4,131
Excess Revenues/(Expenditures)		**100**	**-**	**100**
Beginning Fund Balance 6/30/2025 (unaudited)		**4,502**		**4,502**
Ending Fund Balance 6/30/2026 (budget)		**4,602**	**-**	**4,602**

Detail		Increase	Decrease
Revenue:	**Establish Revenue Budget for Contributions & Donations Received**		
252-000.000-675.000	Contributions & Donations	4,131	
Expenditure:	**Establish Expenditure Budget for Supplies**		
252-175.000-726.000	Supplies	4,131	

City of Hillsdale
Agenda Item Summary

Meeting Date: **February 2, 2026**

Agenda Item: **New Business**

SUBJECT: **Early Voting Site Agreement**

BACKGROUND PROVIDED BY STAFF: Katy Price (City Clerk)

In November 2022 Proposal 2022-2 was passed requiring additional early in-person voting. The County and each of the 22 municipalities entered into a joint early voting site agreement pursuant to Article II, Section 4(m) of the Michigan Constitution of 1963 and Michigan Election Law, 1954 Public Act 116, MCL 168.720a *et seq.,* with Hillsdale County in 2023 to help alleviate staffing issues and aid in cost saving measures. Each municipality shared in the expense of the early voting site. There have been three (3) successful election cycles with the EA Site Agreement.

The Hillsdale County Election Commission has set days and times by resolution for the early voting site as follows:

8:00 a.m. to 4:00 p.m. each Saturday;
12:00 p.m. to 8:00 p.m. each Sunday;
9:00 a.m. to 5:00 p.m. on Monday, Tuesday, Wednesday and Friday;
11:00 a.m. to 7:00 p.m. on Thursday

Area clerks will serve as on site supervisors on those days of service and will provide his/her own election inspectors. (See exhibit B)

RECOMMENDATION:

The State requires an executed two (2) year agreement. To save taxpayer funds and help with staffing concerns the recommendation is to approve the attached agreement to continue with the County for a joint early voting site and authorize the City clerk to sign on behalf of the City.

OFFICE OF THE HILLSDALE COUNTY CLERK
Abe Dane
County Clerk

29 N. Howell Street, Rm 1
Hillsdale, Michigan 49242

Phone: (517) 437-3391
Fax: (517) 437-3392
a.dane@hillsdalecounty.gov

January 8, 2026

City of Hillsdale
C/O Katy Price
97 N. Broad St.
Hillsdale, MI 49242

RE: 2026 Revisions to the County Early Voting Agreement

To the Honorable Board Members of the City of Hillsdale,

Attached to this letter you will find a revised County Early Voting Agreement for your consideration. All jurisdictions need to have this approved by their March 2026 meeting. This will allow the County Board of Commissioners to approve the agreement before the statutory deadline in April.

The agreement remains largely the same. The only significant changes are as follows:

- 1.4.5 [Election Services] – [The County will] *provide additional training for election inspectors working the early voting site.*
- 4.2.3 [Coordinator] – *if a backup coordinator is designated or appointed who is not an elected County or Township Clerk, they will be compensated at the same hourly rate as a Chair Election Inspector.*
- 7.5 [Appointment of Election Inspectors] – *Municipal Clerks who are party to this agreement shall submit the names of proposed election inspectors pursuant to MCL 168.674 for consideration by the [County Election Commission] for appointment to work the early voting site on the days such clerks are assigned as site supervisors.*
- 10.1.6 [Budget and Cost Sharing] - *The County Clerk will do everything within reason to keep costs low, but if the needs of election administration specific to early voting, or the preparation therefor, require the use of staff overtime, the costs will be submitted for reimbursement to the parties to this agreement with a detailed justification and explanation of the days and times by the quarter hour.*
- 12.2 [Tabulators and Early Voting Poll Book Laptops at Early Voting Site] - The Board of County Election Commissioners will be responsible for conducting testing of the electronic voting equipment *and the cost of per diem payments shall be listed as a reimbursable expense on the attached early voting budget addendum.*

If you have any questions, please don't hesitate to contact me before your public meeting. If I am able to attend your meeting, I would be happy to do that if requested.

Sincerely,

Abraham Dane
Hillsdale County Clerk

Enclosure

AGREEMENT FOR ELECTION SERVICES
BETWEEN THE COUNTY OF HILLSDALE AND THE TOWNSHIPS OF ADAMS, ALLEN, AMBOY, CAMBRIA, CAMDEN, FAYETTE, HILLSDALE, JEFFERSON, LITCHFIELD, MOSCOW, PITTSFORD, RANSOM, READING, SCIPIO, SOMERSET, WHEATLAND, WOODBRIDGE, AND WRIGHT; AND THE CITIES OF HILLSDALE, JONESVILLE, LITCHFIELD, AND READING

This County Early Voting Site Agreement (the "Agreement") is entered into as of the ______ day of ___________, 2026, (the "Effective Date"), between the County of Hillsdale, a Michigan municipal entity, of 29 N. Howell Street, Hillsdale, Michigan, 49242, (the "County") and the following Michigan municipal entities located in Hillsdale County, Michigan, (the "Municipalities"):

the Township of Adams, of 5675 Knowles Road, North Adams, Michigan, 49262;
the Township of Allen, of PO Box 6, Allen, Michigan, 49227;
the Township of Amboy, of 14840 Grass Lake Road, Camden, Michigan, 49232;
the Township of Cambria, of 7249 Cambria Road, Hillsdale, Michigan, 49242;
the Township of Camden, of 111 S. Main Street, Camden, Michigan, 49232;
the Township of Fayette, of 211 North Street, Jonesville, Michigan, 49250;
the Township of Hillsdale, of 1469 N. Lake Wilson Road, Hillsdale, Michigan, 49242;
the Township of Jefferson, of 2837 Bird Lake Road, Osseo, Michigan, 49266;
the Township of Litchfield, of 9596 Homer Road, Litchfield, Michigan, 49252;
the Township of Moscow, of 7324 E. Chicago Road, Jonesville, Michigan, 49250;
the Township of Pittsford, of 5015 S. Waldron Road, Hudson, Michigan, 49247;
the Township of Ransom, of 5959 Mill Street, Osseo, Michigan, 49266;
the Township of Reading, of 5355 S. Edon Road, Reading, Michigan, 49274;
the Township of Scipio, of 11180 Concord Road, Jonesville, Michigan, 49250;
the Township of Somerset, of 12715 E. Chicago Road, Somerset Center, Michigan, 49282;
the Township of Wheatland, of 2991 N. Waldron Road, North Adams, Michigan, 49262;
the Township of Woodbridge, of 2250 E. Montgomery Road, Frontier, Michigan, 49239;
the Township of Wright, of 112 E. Center Street, Waldron, Michigan, 49288;
the City of Hillsdale, of 97 N. Broad Street, Hillsdale, Michigan, 49242;
the City of Jonesville, of 265 E. Chicago Street, Jonesville, Michigan, 49250;
the City of Litchfield, of 221 Jonesville Street, Litchfield, Michigan, 49252; and
the City of Reading, of 113 S. Main Street, Reading, Michigan, 49274.

BACKGROUND AND PURPOSE. The County and each of the Municipalities enter into this Agreement pursuant to Article II, Section 4(m) of the Michigan Constitution of 1963 and the Michigan Election Law, 1954 Public Act 116, MCL 168.720a *et seq.*, for the purpose of operating a joint early voting site. For all purposes associated with carrying out the terms of this Agreement, the County shall be represented by the County Clerk in their official capacity, and each of the Municipalities will be represented by their respective municipal clerk in their official capacity. The County and each of the Municipalities agree that, as of the date listed below, according to their respective records, each of the Municipalities has the number of voting precincts and registered electors indicated below:

Name of county
HILLSDALE

Name of municipality	Number of precincts in municipality	Number of registered electors in Municipality as of 10/21/2025
Township of Adams	1	2019
Township of Allen	1	1514
Township of Amboy	1	1055
Township of Cambria	1	2166
Township of Camden	1	1436
Township of Fayette	1	982
Township of Hillsdale	1	1793
Township of Jefferson	1	2660
Township of Litchfield	1	804
Township of Moscow	1	1148
Township of Pittsford	1	1257
Township of Ransom	1	659
Township of Reading	1	1506
Township of Scipio	1	1498
Township of Somerset	2	4138
Township of Wheatland	1	1055
Township of Woodbridge	1	789
Township of Wright	1	1317
City of Hillsdale	4	5978
City of Jonesville	1	1773
City of Litchfield	1	1065
City of Reading	1	857

1. **<u>DEFINITIONS.</u>** The following words and expressions used throughout this Agreement, whether used in the singular or plural, shall be defined, read, and interpreted as follows:

1.1 **<u>Agreement</u>** means the terms and conditions of this Agreement and any other mutually agreed to written and executed modification, amendment, exhibit, and attachment to this Agreement.

1.2 **<u>Coordinator</u>** means the County Clerk or an individual appointed by the County Clerk and identified as the individual responsible for providing oversight to ensure sufficient resources are available and are dispatched in a timely manner to each early voting site, and for monitoring the administrative requirements of early voting for the participating Municipalities.

1.3 **<u>Early Voting Plan</u>** means the document and any addenda to the document outlining the manner in which early voting will be provided in a county or municipality, as described in MCL 168.720a *et seq.* The requirements of an early voting plan are described in MCL 168.720h(3).

1.4 **<u>Election Services</u>** encompasses the following individual Election Services provided by the County:

1.4.1 Provide any and all equipment and supplies needed for the early voting precinct.

1.4.2 Provide a location for the early voting precinct.

1.4.3 Notify electors of the establishment of, or any change related to, the location of the early voting precinct on behalf of each of the Municipalities (with the costs thereof to be reimbursed to the County pursuant to the terms of this Agreement).

1.4.4 Provide oversight and support for each day of early voting.

1.4.5 Provide additional training for election inspectors working the early voting site.

1.5 **Legislative Body of the Municipality** means the city council or township board elected or appointed and serving in the municipality.

1.6 **Municipality** means any of the participating Municipalities, which are entities created by state or local authority or which are primarily funded by or through state or local authority, including, but not limited to, their council, board, departments, divisions, elected and appointed officials, directors, board members, council members, commissioners, authorities, committees, employees, agents, subcontractors, attorneys, volunteers, and/or any such persons' successors.

1.7 **QVF** means the Qualified Voter File as described in MCL 168.509m.

1.8 **QVF Controller** means the County Clerk or an individual appointed by the County Clerk and identified as the Qualified Voter File (QVF) administrator of early voting information within the QVF.

1.9 **Site Supervisor** means the participating municipal clerk or a member of the County Clerk's staff who shall act as supervisor for each day of early voting. The County Clerk may appoint a different participating municipal clerk or member of the County Clerk's staff to act as a supervisor for different days of early voting.

2. ELIGIBLE PARTIES TO THE AGREEMENT.

2.1 Each of the participating Municipalities acknowledges that it understands that, pursuant to applicable law, this Agreement may be entered into between one or more Municipalities wholly or partially located within Hillsdale County, Michigan, and the County Clerk of Hillsdale County, Michigan, acting on behalf of the County of Hillsdale, Michigan.

2.2 Each of the participating Municipalities acknowledges that it understands that, pursuant to applicable law, a municipality located in multiple counties can only enter into an Agreement with one of the counties in which the municipality is located.

3. SCOPE OF THE AGREEMENT.

3.1 Early voting pursuant to this Agreement shall be provided for all statewide and federal elections only. The provisions of this Agreement shall not apply to any non-statewide elections.

4. COORDINATOR.

4.1 The County Clerk, or an individual appointed by the County Clerk, will serve as coordinator of the joint early voting site and will be responsible on behalf of the County for organizing and monitoring the administrative requirements, including staffing, of early voting for the participating Municipalities.

4.1.1 In the event that the coordinator is unable to personally supervise and staff each early voting site on each day of early voting, the coordinator may designate early voting site supervisors to assist with the staffing and supervision of early voting.

4.2 If the coordinator becomes unavailable for any reason, the role of the coordinator will be filled in one of the following ways:

4.2.1 City of Litchfield Clerk Cassidy Taylor, is designated as backup coordinator, and will assume the responsibilities of coordinator; or

4.2.2 If the backup coordinator is unavailable for any reason, the County Clerk will appoint a new coordinator.

4.2.3 If a backup coordinator is designated or appointed who is not an elected County or Township Clerk, they will be compensated at the same hourly rate as a Chair Election Inspector.

5. <u>QVF CONTROLLER</u>.

5.1 The County Clerk, or an individual appointed by the County Clerk, will serve as the Qualified Voter File (QVF) administrator of early voting information within the QVF. The controller's duties will involve setting up the necessary voting regions, user access, and application access needed for the sites designated in this Agreement. The QVF controller must meet the security requirements of a QVF user. The QVF controller can be the same as the coordinator as long as the appropriate QVF training is completed. In the event that the above-named controller is unable to serve, the County Clerk shall appoint a new or substitute QVF administrator.

6. <u>APPROVAL OF EARLY VOTING SITES.</u>

6.1 Pursuant to MCL 168.662, the County Clerk, after consulting the participating municipal clerks, must submit each early voting site location to the board of county election commissioners for approval.

6.2 Each early voting site may serve all electors covered by this Agreement, the electors in specific municipalities, the electors of one municipality, or any combination of these options, as long as each elector in the county is served by one or more early voting sites.

7. <u>APPOINTMENT OF ELECTION INSPECTORS.</u>

7.1 The Board of County Election Commissioners (the "Board") is responsible for the appointment of election inspectors.

7.2 At least thirty-one (31) days before each statewide and federal election, the Board will appoint for each early voting site at least three (3) election inspectors and as many more as, in its opinion, are required for the efficient, speedy, and proper conduct of the election.

7.3 The Board will further designate one appointed election inspector as chairperson.

7.4 The selection of election inspectors will be governed by MCL 168.674.

7.5 Municipal Clerks who are party to this agreement shall submit the names of proposed election inspectors pursuant to MCL 168.674 for consideration by the Board for appointment to work the early voting site on the days such clerks are assigned as site supervisors.

8. APPROVAL OF EARLY VOTING HOURS.

8.1 Prior to the submission of an Agreement or early voting plan, the County Clerk and the clerks of each of the participating Municipalities will do all of the following:

8.1.1 For the nine (9) early voting days guaranteed by the Michigan Constitution, decide among themselves the hours that early voting will be provided at the approved joint early voting site or sites and include those hours in an addendum to this Agreement.

9. NOTICE OF EARLY VOTING HOURS.

9.1 Not less than 45 days before Election Day, the County Clerk and the clerk of each of the participating Municipalities will give public notice of the dates and hours for early voting at the joint early voting site or sites by posting the notice on the County's website and the website of each of the participating Municipalities and by providing notice through any other publication or posting the County Clerk and/or the clerk for each participating municipality considers advisable.

10. BUDGET AND COST SHARING.

10.1 The County Clerk and the clerks of each of the participating Municipalities propose with regard to the early voting budget and cost sharing and chargeback procedures applicable to this Agreement as follows:

10.1.1 The County is hereby designated as the party responsible for requesting and dispensing all funds related to early voting.

10.1.2 The early voting budget for the current upcoming election is attached as an addendum hereto, and the County shall prepare and provide to the participating Municipalities a proposed early voting budget for each subsequent election as to which the terms of this Agreement apply, with such budget to be attached as an addendum to this Agreement upon its approval by the clerk of each of the participating Municipalities.

10.1.3 All costs of early voting pursuant to this Agreement shall be shared equally among the participating Municipalities.

10.1.4 The County agrees to seek and utilize any known funding source from the State of Michigan to apply to the costs of providing early voting pursuant to this Agreement before seeking reimbursements from the participating Municipalities.

10.1.5 The parties agree that the County Treasurer may withhold funds otherwise payable to any of the participating Municipalities from the next tax disbursement monies due to a participating Municipality when early voting reimbursement is not made by that Municipality within six (6) months of the reimbursement request date, in order to satisfy any outstanding amounts due to the County from that participating Municipality pursuant to the terms of this Agreement.

10.1.6 The County Clerk will do everything within reason to keep costs low, but if the needs of election administration specific to early voting, or the preparation therefor, require the use of staff overtime, the costs will be submitted for reimbursement to the parties to this agreement with a detailed justification and explanation of the days and times by the quarter hour.

11. STAFFING AND SUPERVISION

11.1 The coordinator is responsible for ensuring adequate staffing and supervision at early voting sites including selection of the site supervisor who oversees each specific early voting site.

11.2 The site supervisor shall operate in the same manner and have the same authority as a municipal clerk operating in an election day polling place.

11.3 The site supervisors for early voting sites must be listed in the attached Exhibit B.

11.4 Pursuant to MCL 168.720g(7), the coordinator, where practicable, will select a different municipal clerk, or their deputy, from among the clerks of the participating Municipalities to be the site supervisor each day. If none are available, the coordinator, if a member of the County Clerk's staff, will assume the role of site supervisor, or the coordinator shall select another member of the County Clerk's staff to serve as the supervisor. The County Clerk or the coordinator may substitute site supervisors if the need arises, but at all times will make every attempt to locate a municipal clerk or their deputy to perform the duties of the site supervisor.

12. TABULATORS AND EARLY VOTING POLL BOOK LAPTOPS AT EARLY VOTING SITE(S).

12.1 Prior to the submission of the Early Voting Plan, the County Clerk and the clerks of the participating Municipalities will do all of the following:

12.1.1 Determine the number of tabulators and early voting poll book laptops or other voting equipment that are necessary at each early voting site.

12.1.2 Determine whether the County or a municipality will provide the tabulators and early voting poll book laptops or other voting equipment.

12.2 The Board of County Election Commissioners will be responsible for conducting testing of the electronic voting equipment and the cost of per diem payments shall be listed as a reimbursable expense on the attached early voting budget addendum.

12.3 The coordinator will be responsible for taking necessary steps to set up the early voting poll book and early voting poll book laptops.

12.3.1 If the coordinator is not a clerk, the County Clerk and the clerks of the participating Municipalities must decide among themselves which clerk is responsible for taking necessary steps to set up the early voting poll book and early voting poll book laptops.

12.4 Tabulators and early voting poll book laptops used at each joint early voting site must be configured in one of the ways set forth in MCL 168.720j(5).

13. CLOSING PROCEDURES DURING EARLY VOTING AND ON ELECTION DAY.

13.1 During Early Voting, the coordinator must ensure compliance with the closing procedures described in MCL 168.720j(8) and 720j(9) and any instructions issued by the Secretary of State.

13.2 During Early Voting, the coordinator must ensure that specified election materials are secured in compliance with MCL 168.720j(10) and any instructions issued by the Secretary of State.

13.3 At the conclusion of Election Day, the coordinator must ensure compliance with the closing procedures described in MCL 168.720j(11) and any instructions issued by the Secretary of State.

14. CANVASS OF EARLY VOTE RETURNS AND REPORTING OF EARLY VOTING RESULTS.

14.1 The Board of County Election Commissioners is responsible for appointing the receiving board or group of election inspectors to canvass the early vote returns on Election Day and report early voting results to the County Clerk.

14.2 At the conclusion of Election Day, the coordinator must ensure compliance with the canvass and reporting requirements described in MCL 168.720j(11)-(14) and MCL 168.801-810.

14.3 The County Clerk shall retain all ballots and election documents related to each required election for the period of retention immediately following an election until the Secretary of State through the Bureau of Elections releases the security of said election, at which time the ballots shall be released to the custody of the applicable clerk of each of the participating municipalities for the remainder of the required retention period.

15. EXECUTION OF COUNTY JOINT EARLY VOTING SITE AGREEMENT.

15.1 This Agreement, or any renewal or modification of this Agreement, must be finalized, approved, and signed by an authorized official of the County and of all participating Municipalities:

15.1.1 No later than 125 days before the first regularly scheduled statewide or federal election in each even numbered year.

15.1.2 No later than 90 days before a special statewide or federal election.

16. EARLY VOTING PLAN.

16.1 No later than 120 days before the first statewide or federal election in each even numbered year, the coordinator will be responsible for ensuring an early voting plan, attached as Exhibit A, is filed with the Hillsdale County Clerk.

17. NOTICE TO SOS OF CHANGES TO LOCATIONS, DAYS, AND HOURS OF EARLY VOTING.

17.1 Not less than 45 days before the first early voting day allowed by statute, the coordinator will be responsible for providing the Secretary of State with notice of any changes made to a previously submitted Early Voting Plan that affect the locations, dates, and hours of operation for each joint early voting site operated by the County and the participating Municipalities. This is to ensure that the correct information is posted on the Michigan Voter Information Center (MVIC) portion of the Department of State's website.

18. DURATION.

18.1 This Agreement and any amendments will be effective when executed by all Parties, as evidenced by the signature of the County Clerk and the municipal clerk and any other required authorized official of each of the participating Municipalities.

18.2 Pursuant to the provisions of MCL 168.720g(12), this Agreement shall remain in effect from the Effective Date through December 31, 2027, (the "Minimum Term") and may not be terminated by any party during said Minimum Term. Thereafter, following the completion of the Minimum Term, this Agreement shall have no fixed termination date and shall continue in effect until terminated by the written Agreement of all of the parties hereto, subject to the applicable provisions of MCL 168.720g(12) or other applicable law.

18.3 Subject to the provisions of MCL 168.720g(12), after the expiration of the Minimum Term, a party to this Agreement may withdraw from this Agreement by providing at least thirty (30) days' written notice to the other parties to this Agreement. Notwithstanding the foregoing, a party to this Agreement may not withdraw from this Agreement during the period beginning 150 days before the first statewide general November election in an even numbered year and ending on the completion of the county canvass for that statewide general November election in that even numbered year.

18.4 This Agreement may only be modified or amended by a written agreement approved by the County and the governing councils and boards of all of the participating Municipalities, and signed by the County Clerk and the clerk and any other required authorized official(s) of each of the participating Municipalities.

19. EFFECTS OF WITHDRAWAL, CANCELLATION, AND TERMINATION.

19.1 Subject to Section 18 above and applicable law, if the County Clerk withdraws from this Agreement for any reason, this Agreement will cease to exist and the clerk of each of the participating Municipalities must submit a revised early voting plan to the Department of State and to the County Clerk outlining the manner in which early voting will be provided.

19.2 Subject to Section 18 above and applicable law, if the parties terminate this Agreement for any reason, the clerk of each of the participating Municipalities must submit a revised early voting plan to the Department of State and to the County Clerk outlining the manner in which early voting will be provided.

19.3 Subject to Section 18 above and applicable law, if a participating Municipality withdraws from this Agreement for any reason, the clerk of the Municipality withdrawing from this Agreement must submit a revised early voting plan to the Department of State and to the County Clerk outlining the manner in which early voting will be provided.

Printed name of County Clerk	Signature of County Clerk	Date
Adams Township Clerk	Signature	Date
Allen Township Clerk	Signature	Date
Amboy Township Clerk	Signature	Date
Cambria Township Clerk	Signature	Date
Camden Township Clerk	Signature	Date
Fayette Township Clerk	Signature	Date
Hillsdale Township Clerk	Signature	Date
Jefferson Township Clerk	Signature	Date
Litchfield Township Clerk	Signature	Date
Moscow Township Clerk	Signature	Date
Pittsford Township Clerk	Signature	Date
Ransom Township Clerk	Signature	Date
Reading Township Clerk	Signature	Date
Scipio Township Clerk	Signature	Date

Somerset Township Clerk	Signature	Date
Wheatland Township Clerk	Signature	Date
Woodbridge Township Clerk	Signature	Date
Wright Township Clerk	Signature	Date
City of Hillsdale Clerk	Signature	Date
City of Jonesville Clerk	Signature	Date
City of Litchfield Clerk	Signature	Date
City of Reading Clerk	Signature	Date

EXHIBIT A: Early Voting Plan

No later than 120 days before the first statewide or federal election in each even numbered year, the coordinator is responsible for ensuring an Early Voting Plan, covering the parties to the County Agreement, is filed with the county clerk of the county.

Not less than 45 days before the first early voting day allowed by statute, the coordinator will be responsible for providing the Secretary of State any changes made a previously submitted Early Voting Plan that affect the locations, dates, and hours of operation for each joint early voting site operated by the participating county and municipalities. This ensure that the correct information is posted on the Michigan Voter Information Center (MVIC) portion of the Department of State's website.

Plan Coverage: County Agreement

Coordinator of County Agreement:

Name of Coordinator	Position	Email Address	Phone Number
Abe Dane	County Clerk	a.dane@hillsdalecounty.gov	517-437-3391

County:

Name of county	Clerk of County
County of Hillsdale	Abe Dane

Municipality 1:

Name of municipality	Clerk of municipality	Number of precincts in municipality	Number of registered electors in municipality
Township of Adams	Susan Ruder	1	2019

Municipality 2:

Name of municipality	Clerk of municipality	Number of precincts in municipality	Number of registered electors in municipality
Township of Allen	Jessica Kratzer	1	1514

Municipality 3:

Name of municipality	Clerk of municipality	Number of precincts in municipality	Number of registered electors in municipality
Township of Amboy	Betty Burkhart	1	1055

Municipality 4:

Name of municipality	Clerk of municipality	Number of precincts in municipality	Number of registered electors in municipality
Township of Cambria	Carol A. Rosales	1	2166

Municipality 5:

Name of municipality	Clerk of municipality	Number of precincts in municipality	Number of registered electors in municipality
Township of Camden	Kristina Dewey	1	1436

Municipality 6:

Name of municipality	Clerk of municipality	Number of precincts in municipality	Number of registered electors in municipality
Township of Fayette	Jessica Bradley	1	982

Municipality 7:

Name of municipality	Clerk of municipality	Number of precincts in municipality	Number of registered electors in municipality
Township of Hillsdale	Janel Stewart	1	1793

Municipality 8:

Name of municipality	Clerk of municipality	Number of precincts in municipality	Number of registered electors in municipality
Township of Jefferson	Allyssa Cornett	1	2660

Municipality 9:

Name of municipality	Clerk of municipality	Number of precincts in municipality	Number of registered electors in municipality
Township of Litchfield	Vicki Heckel	1	804

Municipality 10:

Name of municipality	Clerk of municipality	Number of precincts in municipality	Number of registered electors in municipality
Township of Moscow	Sheri Gower	1	1148

Municipality 11:

Name of municipality	Clerk of municipality	Number of precincts in municipality	Number of registered electors in municipality
Township of Pittsford	Caitlin Saunders	1	1257

Municipality 12:

Name of municipality	Clerk of municipality	Number of precincts in municipality	Number of registered electors in municipality
Township of Ransom	Cathy Burkhart	1	659

Municipality 13:

Name of municipality	Clerk of municipality	Number of precincts in municipality	Number of registered electors in municipality
Township of Reading	Kathy Flaugher	1	1506

Municipality 14:

Name of municipality	Clerk of municipality	Number of precincts in municipality	Number of registered electors in municipality
Township of Scipio	Judy Leedy	1	1498

Municipality 15:

Name of municipality	Clerk of municipality	Number of precincts in municipality	Number of registered electors in municipality
Township of Somerset	Sharon Uyttenhove	2	4138

Municipality 16:

Name of municipality	Clerk of municipality	Number of precincts in municipality	Number of registered electors in municipality
Township of Wheatland	Dawn J. Johnson	1	1055

Municipality 17:

Name of municipality	Clerk of municipality	Number of precincts in municipality	Number of registered electors in municipality
Township of Woodbridge	Martha Crow	1	789

Municipality 18:

Name of municipality	Clerk of municipality	Number of precincts in municipality	Number of registered electors in municipality
Township of Wright	Amanda Davis	1	1317

Municipality 19:

Name of municipality	Clerk of municipality	Number of precincts in municipality	Number of registered electors in municipality
City of Hillsdale	Katy Price	4	5978

Municipality 20:

Name of municipality	Clerk of municipality	Number of precincts in municipality	Number of registered electors in municipality
City of Jonesville	Cindy Means	1	1773

Municipality 21:

Name of municipality	Clerk of municipality	Number of precincts in municipality	Number of registered electors in municipality
City of Litchfield	Cassidy Taylor	1	1065

Municipality 22:

Name of municipality	Clerk of municipality	Number of precincts in municipality	Number of registered electors in municipality
City of Reading	Kimberly Blythe	1	857

Early Voting Location Information:

	Early voting site #1
Location of site	29 N. Howell Street, Room 2, Hillsdale, MI 49242
Municipalities served at site	The Townships of Adams, Allen, Amboy, Cambria, Camden, Fayette, Hillsdale, Jefferson, Litchfield, Moscow, Pittsford, Ransom, Reading, Scipio, Somerset, Wheatland, Woodbridge, and Wright; and the Cities of Hillsdale, Jonesville, Litchfield, and Reading.
Number of Election Workers at site	5 + Site Supervisor
Is this an EV site for all 9 days of Constitutionally-required early voting? (Y/N)	Yes
Hours for 9 days of Constitutionally-required early voting	Day 1, Saturday: 8:00 a.m. to 4:00 p.m. Day 2, Sunday: 12:00 p.m. to 8:00 p.m. Day 3, Monday: 9:00 a.m. to 5:00 p.m. Day 4, Tuesday: 9:00 a.m. to 5:00 p.m. Day 5, Wednesday: 9:00 a.m. to 5:00 p.m. Day 6, Thursday: 11:00 a.m. to 7:00 p.m. Day 7, Friday: 9:00 a.m. to 5:00 p.m. Day 8, Saturday: 8:00 a.m. to 4:00 p.m. Day 9, Sunday: 12:00 p.m. to 8:00 p.m.
How many (if any) additional days of early voting will be provided at this site?	None
Hours for any additional days of early voting	N/A
Is this site ADA compliant?	Yes
In selecting this site, did you take into account expected turnout, population density, public transportation, accessibility, travel time, travel patterns, and any other relevant considerations?	Location is centrally located in the highest populated portion of the county with numerous public parking options and public transportation available within the City.

Early Voting Equipment Information:

	Early voting site #1
Number of tabulators at site	**1**
Municipality responsible for providing tabulators	**County**
Number of early voting poll book laptops	**1**
Municipality responsible for providing early voting poll book laptops	**County**
Clerk responsible for taking necessary steps to set up the early voting poll book laptops	**County Clerk, Abe Dane**

Describe the communication strategy for informing electors of their opportunity for early voting:

The County Clerk's Office will plan at least one radio spotlight on Radio Hillsdale, WCSR 92.1 FM along with Notices posted at the County Courthouse, the County Office Building, and each municipal office location where notices are usually posted. The County Clerk's Office will also issue press releases and purchase ad space in the public/legal notices section of the Hillsdale Daily News. The County website and any municipalities who are parties to this agreement and have a website will post information regarding the opportunity for early voting. If State funding is available, radio ads and other media may be purchased as well.

EXHIBIT B: SITE SUPERVISORS

August 4, 2026 Primary Election	**Supervisor at Early voting site**
Early Voting Day 1	Susan Ruder – Adams Township
Early Voting Day 2	Judy Leedy – Scipio Township
Early Voting Day 3	Sheri Gower – Moscow Township
Early Voting Day 4	Carol Rosales – Cambria Township
Early Voting Day 5	Katy Price – City of Hillsdale
Early Voting Day 6	Martha Crow – Woodbridge Township
Early Voting Day 7	Amanda Davis – Wright Township
Early Voting Day 8	Kris Dewey – Camden Township
Early Voting Day 9	Cindy Means – City of Jonesville
November 3, 2026 Presidential Election	**Supervisor at Early voting site**
Early Voting Day 1	Caitlin Saunders – Pittsford Township
Early Voting Day 2	Jessica Bradley – Fayette Township
Early Voting Day 3	Allyssa Cornett – Jefferson Township
Early Voting Day 4	Kym Blythe – City of Reading
Early Voting Day 5	Katy Price – City of Hillsdale
Early Voting Day 6	Jessica Kratzer – Allen Township
Early Voting Day 7	Janel Stewart – Hillsdale Township
Early Voting Day 8	Kathy Flaugher – Reading Township
Early Voting Day 9	Cassidy Taylor – City of Litchfield

ADDENDUM EARLY VOTING BUDGET

Expense	August	November	Total
*Poll Worker Wages (includes training)	$10,000.00	$10,000.00	$20,000.00
Public Accuracy Per Diem Expenses	$500.00	$500.00	$1,000.00
Test Decks for Public Accuracy	$3,500.00	$3,500.00	$7,000.00
Misc. supplies/equipment	$750.00	$750.00	$1,500.00

GRAND TOTAL $14,750.00 or $670.46 per election (worst case) *(14,750/22 jurisdictions)*

**State of Michigan has indicated they plan to cover the cost of election workers up to $15.00 per hour. In November 2024, they covered $6,611.25 leaving $3,427.44 to be reimbursed by local jurisdictions.*

Historical Data: The total amount reimbursed for early voting by each municipality in August 2024 was $161.25. In November 2024 the total amount reimbursed by each municipality was $427.11. Most of the difference between those figures is due to the volume of voters, and thereby staff wages, etc. that were required in November 2024. The budget figures above are based on worst case scenarios with no state financial assistance.

City of Hillsdale
Agenda Item Summary

Meeting Date: **February 2, 2026**

Agenda Item: **New Business**

SUBJECT: **Appointment of Kristopher Joswiak as Police Chief and Fire Chief**

BACKGROUND PROVIDED BY MAYOR SCOTT SESSIONS:

According to City Charter, Section 4.9 (b) – Duties of mayor, "The Mayor shall, with the approval of Council, make the following appointments: City Clerk, City Treasurer, Chief of Police, Fire Chief…"

Following the announced retirement of Chief Hephner, I met with Council's Public Safety Committee on November 25, 2025, to discuss how the City of Hillsdale should approach the search for a Police Chief and Fire Chief. The Committee expressed a preference for identifying a qualified candidate capable of serving in both roles, consistent with the successful model currently utilized by the City. I agreed to conduct the search in accordance with that guidance.

The City advertised the Police Chief and Fire Chief position and received applications from both internal and external candidates. After an initial review, five candidates were selected for further consideration based on their qualifications and experience. Three were internal candidates and two were external. All five candidates participated in in-person interviews with a hiring panel.

After careful review and consideration, I believe one candidate best meets the criteria identified by the Public Safety Committee and possesses the combination of relevant training, certifications, and experience necessary to lead both departments effectively. That candidate is Kristopher Joswiak.

Mr. Joswiak has more than a decade of full-time public safety experience across multiple agencies, including the Flint-Bishop Airport Authority, Rockwood Fire Department, Monroe Police Department, and the Washtenaw County Sheriff's Office. He is a licensed MCOLES police officer, certified firefighter, and Emergency Medical Technician. I am confident his background and leadership experience will be an asset to both the Police and Fire Departments and to our community.

Mr. Joswiak's résumé is enclosed for Council review.

On January 29, 2026, I presented my nominee to the Public Safety Committee, which, after discussion, voted unanimously to recommend the appointment to the full Council.

RECOMMENDATION:

I recommend Council approve the appointment of Krisopher Joswiak to serve as the City of Hillsdale's Police Chief and Fire Chief, effective February 16, 2025, as supported by Council's Public Safety Committee.

Public Safety Committee Meeting

City Hall, 97 N. Broad St., Hillsdale, MI 49242

Thursday, January 29, 2026 @ 5:15 p.m.

Public Safety Meeting Minutes - January 29, 2026

In Attendance:

Mayor Sessions
Councilman Flynn
Councilman Stuchel
Councilman Socha

Others Present: City Manager Mackie, City Clerk Price, Asst. City Mgr. Fry

5 members of the public

Call to order: 5:15 PM

Motion to approve agenda by Councilman Flynn - Second by Councilman Stuchell
Unanimous

5 candidates - completed in person interviews
2 Finalists

Mayor Sessions requests Public Safety recommends to council to bring Mr. Kristopher Joswiak before full board for appointment of Police Chief and Fire Chief - see attached

Candidate has Fireman 1 and 2 and needs Fireman Officer 1 and 2 and instructor for Fire Chief in 36 months.

Motion by Councilman Stuchel Second by Councilman Flynn to send to full council on the regularly scheduled meeting on Monday, February 2, 2026.

Councilman Flynn - Aye
Councilman Stuchell - Aye
Councilman Socha - Aye

Public comment heard.

Motion to adjourn by Councilman Flynn second by Councilman Stuchell

Unanimous

Adjourned at 5:30 PM

Kristopher Joswiak

OBJECTIVE: To provide exceptional service by bringing a vast background of knowledge and experience in life safety and protection.

QUALIFICATIONS:

- Law Enforcement Officer, Firefighter, Emergency Medical Technician, Private Investigator
- Certified Professional Emergency Manager (PEM)

WORK EXPERIENCE:

04/21- ***Flint Bishop International Airport Authority*** Flint, MI

Public Safety Officer III

- Provide Sworn Police, Fire and EMS functions to the visitors of Flint Airport
- Provide the airport with a sworn police presence, respond to alarms and calls for service
- Drive and operate Aircraft Rescue Fire Fighting Apparatus, respond to medical calls
- Field Training Officer for Fire and EMS, conducted implementation of a new EMS reporting system. Instruct Tactical Medicine Program, Stop the Bleed, BLS CPR, Medical and Fire Training

Security Assistant (Sworn) / Airport Security Coordinator (Alt.) (Previous Title 8/2021-8/2022)

- Control and monitor access control systems, cameras, and physical security of the airport
- Issue airport credentials to employees of the airport, after conducting a multi-faceted vetting, TSA/ Federal background and training processes
- Certified Airport Security Coordinator, secondary liaison to the TSA
- Assist the Security Manager in day-to-day operations, including bidding new security equipment contractors, updating security plans, and conducting security violation investigations
- Conducted badge and key audits. Conduct physical security surveys and assessments

03/17- ***Rockwood Fire Department*** Rockwood, MI

Lieutenant Firefighter/EMT

- Respond to fire and medical emergencies from home during off duty hours
- Team Member/Diver on the Downriver Underwater Recovery Team since 07/18
- Provide compassionate treatment and hospital transport in the city's BLS ambulance for my neighbors and visitors who become sick or injured
- Provide fire suppression services for my jurisdiction and mutual aid partners
- Train and provide line level guidance and management for personnel
- Awarded multiple lifesaving awards and firefighter of the year in 2020

08/13-08/21 ***Monroe Police Department*** Monroe, MI

Public Safety Corporal

- Respond to calls for service fulfilling my assigned road patrol function
- In addition to police calls for service, respond quickly and effectively to assist on Fire and EMS calls providing first response medical attention, fire suppression and rescue
- Type detailed reports, submit warrant requests, conduct follow up and investigations
- Conduct self-initiated activity such as traffic stops, OWI enforcement and property checks
- Researched, designed and implemented a tactical medicine program for all sworn personnel

04/12-08/13 ***Washtenaw County Sheriff's Office*** Ann Arbor, MI

Marine Safety Officer, Parks Service Officer

- Patrol the waters and parks of Washtenaw County with a variety of watercraft, vehicles, and trailered vessels. with a heavy emphasis on community policing
- Write citations and make arrests under applicable acts
- Awarded the Sheriff's service and program improvement award

04/13-08/13 ***G4S Secure Solutions*** Southfield, MI

Custom Protection Officer-Corrections

- Responsible for the searching, booking, and fingerprinting of prisoners
- Type detailed reports about incidents
- Conduct checks, and counts of prisoners in cell blocks, and holding cells
- De-escalate rapidly evolving situations

RELEVANT EXPERIENCE:

04/24- ***JOZ Consulting LLC*** Rockwood, MI

Owner / Licensed Private Investigator

- Licensed and insured Professional Investigation Agency
- Provide executive, high risk, and active threat protective and surveillance services
- Subcontractor to a sizable contract agency providing surveillance and protective services to various clients, specializing in the healthcare and utilities field.

05/10- 08/10 ***Oakland County Sheriff's Office*** Oakland County, MI

Student Intern, un-paid 216 hours

- Rode along with Oakland County Sheriffs Deputies, on patrol in various locations
- Spent 24 hours in the Oakland County Jail, observing the duties of Correctional Deputies
- Assisted the Training Unit with various office tasks

12/03- 07/10 ***Canton Department of Public Safety*** Canton, MI

Police Explorer, Sergeant

- Attended bi-weekly training meetings
- Volunteered for numerous details involving the community, including National Night Out
- Attended the one-week Michigan Law Enforcement Youth Training Academy, four times

EDUCATION:

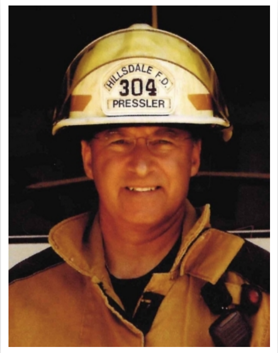
September 2012
Ferris State University
Bachelor's Degree, Criminal Justice
Big Rapids; Garden City Off-Campus, MI

December 2011
Oakland Community College
Police Academy/MCOLES
Auburn Hills, MI

July 2011
Schoolcraft Community College
Associates Degree, Criminal Justice
Livonia, MI

SKILLS AND CERTIFICATES:

- Professional Emergency Manager (PEM) Certified
- NIMS 700, 800 ICS 100,200,300
- Homeland Security Exercise Evaluation Program Certified (HSEEP)
- **MCOLES Licensed Law Enforcement Officer** with additional training in the following:
- Michigan Licensed and Insured Professional (Private) Investigator
- Instructor for Basic Law Enforcement Tactical Medicine-Federal Law Enforcement Training Center
- Instructor for Response to Bombing Incidents (Instructor Awareness Level, Graduate of the Three-day Residential Program), New Mexico Tech EMRTC through DHS/FEMA
- Attendee of Human Terrain Mapping, De-Escalation and numerous other seminars
- Numerous Classes in Terrorism Awareness Including Bombing Prevention Awareness and Bomb Threat Management Planning
- Mobile Field Force Certified (Riot Control) / Attendee of Crowd Event Dynamics
- Graduate of The Wicklander Field Interviewing Program, and Calibre Press Two Day Interview and Interrogation Program
- Standardized Field Sobriety Task Certified, Michigan Level II Breath Test Operator, Michigan Speed Measurement Operator (Laser and Radar)
- Attendee of force-on-force Vehicle CQB and Virtrain Simulator Training with US Customs
- Michigan Defensive Firearm Institute Graduate in Foundation Shotgun and Rifle, YSINTG, Low Light Long Gun, and force-on-force shoot house training classes
- Glock Factory Certified Armorer
- Marine Safety School for Maritime Patrol from the Michigan Sheriff's Association
- Michigan Concealed Pistol License (exempt from pistol free zones)
- **Firefighter I and II (State of MI)** with additional training in the following:
- Pro-Board Certified Airport Firefighter
- Michigan Fire Apparatus Driver/Pump Operator
- Ice Rescue and Surface Water Rescue Technician
- Dive Rescue Specialist
- PADI And SSI Master Scuba Diver
- Dive Rescue International-Dive Rescue I (Public Safety Diver Certification), Interspiro AGA Service Technician, and Dry Suit Repair Technician
- NFPA Operations Level in Hazardous Materials
- **Emergency Medical Technician-Basic (State of MI)** with additional training in the following:
- Instructor for American Heart Association Basic Life Support / Heartsaver, First Aid, CPR and AED
- Instructor for NAEMT TECC-Tactical Emergency Casualty Care (Expired) and Stop the Bleed
- NAEMT Pre-Hospital Trauma Life Support (PHTLS)-Provider
- American Heart Association Pediatric Evaluation Assessment and Response-Provider
- The Ability to Learn and Comprehend New Tasks Quickly
- AAAE Airport Security Coordinator, Airport Certified Employee-Trusted Agent



Eric Curt Pressler

March 20, 1951 - January 30, 2026

Eric Curt Pressler, age 74, of Hillsdale, passed away peacefully on Friday, January 30, 2026, at his home surrounded by his loving family. He was born on March 20, 1951, in Hillsdale, to Garl and Anne (Sawicz) Pressler. Eric married Clara Yvonne “Bonnie” Chase on December 1, 1973, and she survives.

Eric graduated from Hillsdale High School in 1969. He proudly served his country for 24 years as a staff sergeant in the Michigan Army National Guard, activated during Operation Desert Storm and stationed in Germany. Eric also devoted forty years to serving others as a firefighter, beginning his career at the Hillsdale Rural Fire Department and retiring as a captain with the Hillsdale City Fire Department. For more than thirty-five years, Eric coached various youth sports, most notably, high school track and cross country for Hillsdale and Jonesville Community Schools. He enjoyed sports photography, smoking ribs, a good German beer, and spending time with his family.

In addition to his wife, Bonnie Pressler, Eric is survived by two children, Kristen (Matt) Kurtz of Saline, and Gabriel (Rachel) Pressler of Bossier City, Louisiana; four grandchildren, Joseph Kurtz and Zoé, Zechariah, and Zane Pressler; and one sister, Annette (Jim) Malloch of Jonesville.

In addition to his parents, Eric was preceded in death by his twin brother, Errol Kent (Pat – survives) Pressler.

A memorial visitation for Eric Pressler will be held Sunday, February 22, 2026, from 2:00-5:00 PM at the VanHorn-Eagle Funeral Home in Hillsdale. Memorial contributions are suggested to Hospice of Hillsdale County.

Events

22
Feb

MEMORIAL VISITATION

2:00 PM - 5:00 PM

VanHorn-Eagle
Funeral Home 40
South Manning Street,
Hillsdale, MI 49242