

25/26 BUDGET AMENDMENTS

MARCH, 2026

GENERAL FUND

EXPENSES		ORIGINAL	AMENDED	DIFFERENCE	NOTES
		BUDGET AMOUNT	BUDGET AMOUNT		
CITY COMMISSION					
101-101-880-001	4th of July	\$40,000	\$46,219	\$6,219	Offset by Dr. Mary Cretens
101-101-802-004	Citizen Public Law Matters	\$3,000	\$26,000	\$23,000	
		\$43,000	\$72,219	\$29,219	
CITY MANAGER					
101-172-705-000	Vacation Pay	\$4,000	\$23,500	\$19,500	Retiring City Manager vacation/sick payout
		\$4,000	\$23,500	\$19,500	
CITY CLERK					
101-215-757-000	Copies	\$915	\$2,000	\$1,085	
		\$915	\$2,000	\$1,085	
CITY TREASURER					
101-153-754-000	Postage	\$4,500	\$7,000	\$2,500	2nd mailing for winter taxes
101-253-717-000	Defined Benefit Pension Plan Exp	\$35,128	\$39,511	\$4,383	
101-253-757-000	Copies	\$2,500	\$3,500	\$5,300	
		\$42,128	\$50,011	\$12,183	
CITY HALL					
101-265-704-000	Wages Part-Time Employees	\$500	\$6,000	\$5,500	Upgrades to City Hall
101-265-709-000	FICA	\$84	\$400	\$316	
101-265-711-000	Medicare	\$20	\$100	\$80	
101-265-751-000	Materials & Supplies	\$8,000	\$12,000	\$4,000	
101-265-756-000	Computer	\$17,500	\$21,500	\$4,000	Increase in annual software fees
101-265-759-000	Building Maintenance	\$0	\$4,500	\$4,500	Upgrades to City Hall
101-265-800-000	Contracted Services	\$8,150	\$14,500	\$6,350	Waterworth annual software fees
		\$34,254	\$59,000	\$24,746	
CEMETERY					
101-268-970-000	Capital Outlay	\$25,000	\$0	-\$25,000	Didn't complete
		\$25,000	\$0	-\$25,000	
FIRE DEPARTMENT					
101-336-759-000	Building Maintenance	\$106,000	\$50,000	-\$56,000	Public Safety Roof replacement came in under budget
		\$106,000	\$50,000	-\$56,000	
FORESTERY					
101-429-702-101	DPW Benefits	\$0	\$5,000	\$5,000	
		\$0	\$5,000	\$5,000	
DPW ADMINISTRATION					
101-441-806-000	Natural Gas	\$7,500	\$11,390	\$3,890	
101-441-702-000	Wages Full-Time Employees	\$7,500	\$14,000	\$6,500	
		\$15,000	\$25,390	\$10,390	
ALLEY MAINTENANCE					
101-470-702-000	Wages-Full Time Employees	\$8,000	\$17,000	\$9,000	More alley maintenance since no road projects
101-470-702-101	DPW Benefits	\$7,500	\$15,000	\$7,500	Dept covered by Electric, Water, Wastewater and
101-470-703-000	Salaries	\$1,500	\$4,500	\$3,000	Solid Waste Funds
101-470-707-000	Temporary Employees	\$1,000	\$2,400	\$1,400	
101-470-716-000	Defined Contribution Pension Plan	\$1,045	\$2,500	\$1,455	
101-470-760-000	Equipment Rentals	\$7,500	\$21,500	\$14,000	
		\$26,545	\$62,900	\$36,355	

EXPENSES

BUDGET AMOUNT BUDGET AMOUNT DIFFERENCE NOTES

MOTOR EQUIPMENT POOL

101-532-718-000	Health Insurance	\$22,281	\$24,965	\$2,684	
101-532-751-000	Parts	\$50,000	\$68,747	\$18,747	Offset by Equipment rental revenue
		<u>\$72,281</u>	<u>\$93,711</u>	<u>\$21,430</u>	

RECREATION ADMINISTRATION

101-752-758-000	Vehicle/Equipment Maintenance	\$500	\$13,521	\$13,021	
101-752-970-000	Capital Outlay	\$60,000	\$13,198	-\$46,802	Roof replacement moved to next fiscal year
		<u>\$60,500</u>	<u>\$26,719</u>	<u>-\$33,781</u>	

BEAUTIFICATION

101-753-702-000	Wages-Full Time Employees	\$0	\$2,045	\$2,045	\$10,000 covered by DDA
101-753-707-000	Temporary Employees	\$5,600	\$12,393	\$6,793	
101-753-709-000	FICA	\$500	\$890	\$390	
101-753-711-000	Medicare	\$125	\$208	\$83	
101-753-716-000	Defined Contribution Pension Plan Expense	\$25	\$225	\$200	
101-753-728-000	MSA Employer Expense	\$25	\$81	\$56	
101-753-751-000	Materials & Supplies	\$2,000	\$5,011	\$3,011	Offset by donation for Delta flowers
101-753-755-000	Gas & Oil	\$600	\$623	\$23	
		<u>\$8,875</u>	<u>\$21,476</u>	<u>\$12,601</u>	Farmers Mkt growth/increased watering

PARKS

101-754-702-000	Wages Full-time Employees	\$34,800	\$43,058	\$8,258	
101-754-702-101	DPW Benefits	\$1,500	\$2,999	\$1,499	
		<u>\$36,300</u>	<u>\$46,057</u>	<u>\$9,757</u>	

BEACH

101-755-970-000	Capital Outlay	\$15,400	\$0	-\$15,400	
		<u>\$15,400</u>	<u>\$0</u>	<u>-\$15,400</u>	

OTHER RECREATIONAL FACILITIES

101-756-759.013	Boardwalk	\$0	\$2,265	\$2,265	Covered by Dr Mary Cretens
101-756-759-015	Skate Park	\$1,500	\$3,464	\$1,964	
		<u>\$1,500</u>	<u>\$5,730</u>	<u>\$4,230</u>	

CAMPGROUND

101-759-800-000	Contracted Services	\$2,000	\$8,476	\$6,476	Offset by Revenue
		<u>\$2,000</u>	<u>\$8,476</u>	<u>\$6,476</u>	

SPORTS PARK

101-761-702-000	Wages Full-Time Employees	\$17,400	\$23,650	\$6,250	
101-761-707-000	Temporary Employees	\$36,000	\$53,720	\$17,720	First full season open in two years
101-761-713-000	Overtime	\$1,000	\$2,291	\$1,291	
101-761-751-000	Materials & Supplies	\$12,000	\$23,281	\$11,281	Snow gun repairs/Electrical repairs, replace water heater
		<u>\$66,400</u>	<u>\$102,942</u>	<u>\$36,542</u>	

INCREASE/DECREASE EXPENSES \$99,333

3/31/25 Audited Fund Balance	\$396,366
3/31/26 Projected Fund Balance	\$426,061
3/31/27 Requested Fund Balance	\$506,065

2026 Fund Balance Projection may change due to projections being a little different for the Sports Park and Motor Equipment Pool.

25/26 BUDGET AMENDMENTS

MARCH, 2026

LAND DEVELOPMENT FUND

REVENUES		ORIGINAL	AMENDED	
		BUDGET AMOUNT	BUDGET AMOUNT	DIFFERENCE NOTES
103-000-665-000	INTEREST ON INVESTMENTS	\$0	\$600	\$600 No original budget set up
		\$0	\$600	\$600

EXPENSES		ORIGINAL	AMENDED	
		BUDGET AMOUNT	BUDGET AMOUNT	DIFFERENCE NOTES
ADMINISTRATIVE				
		\$0	\$0	\$0

INCREASE/DECREASE REVENUE	\$600
INCREASE/DECREASE EXPENSES	\$0
NET TO FUND BALANCE	\$600

25/26 BUDGET AMENDMENTS

MARCH, 2026

MAJOR STREET

		ORIGINAL	AMENDED		
EXPENSES		BUDGET AMOUNT	BUDGET AMOUNT	DIFFERENCE	NOTES
RECONSTRUCTION					
202-453-970.000	Capital Outlay	\$25,000	\$0	-\$25,000	Budgeted for twice
		\$25,000	\$0	-\$25,000	
SURFACE MAINTENANCE					
202-463-702.000	Wages Full Time Employees	\$20,000	\$8,000	-\$12,000	
202-463-702-101	DPW Benefits	\$18,000	\$9,000	-\$9,000	
202-463-707.000	Temporary Employees	\$2,500	\$98	-\$2,402	
202-463-716-000	Defined Contribution Pension Exp	\$2,640	\$1,500	-\$1,140	
202-463-717.000	Defined Benefit Pension Plan	\$15,000	\$6,617	-\$8,383	
202-463-751-000	Materials & Supplies	\$10,000	\$12,726	\$2,726	
202-463-760.000	Equipment Rentals	\$17,000	\$7,500	-\$9,500	
		\$85,140	\$45,441	-\$39,699	
STORM DRAINS					
202-464-702.000	Wages Full Time Employees	\$1,500	\$3,000	\$1,500	
		\$1,500	\$3,000	\$1,500	
TRAFFIC CONTROL					
202-474-995-731	Transfer to Retirement Fund	\$0	\$1,008	\$1,008	
		\$0	\$1,008	\$1,008	
WINTER MAINTENANCE					
202-478-702.000	Wages Full Time Employees	\$28,000	\$30,757	\$2,757	
202-478-702.101	DPW Benefits	\$0	\$38,150	\$38,150	
202-478-717.000	Defined Benefit Pension Plan	\$19,000	\$22,796	\$3,796	
202-478-751.000	Materials & Supplies	\$12,500	\$23,210	\$10,710	
202-478-760.000	Equipment Rentals	\$42,000	\$85,897	\$43,897	
202-478-995.731	Transfer to Retirement Fund	\$0	\$6,611	\$6,611	
		\$73,500	\$176,664	\$105,921	

EXPENSES**BUDGET AMOUNT BUDGET AMOUNT DIFFERENCE NOTES****SWEEP/FLUSHING**

202-522-702.000	Wages Full Time	\$4,500	\$3,902	-\$598	Dept moved to Solid Waste Fund
202-522-702.101	DPW Benefits	\$3,500	\$3,061	-\$439	
202-522-703.000	Salaries	\$700	\$0	-\$700	
202-522-709.000	FICA	\$353	\$229	-\$124	
202-522-711.000	Medicare	\$83	\$54	-\$29	
202-522-713.000	Overtime	\$500	\$0	-\$500	
202-522-716.000	Defined Contribution Pension Plan	\$627	\$430	-\$197	
202-522-717.000	Defined Benefit Pension Plan	\$4,000	\$3,046	-\$954	
202-522-728.000	MSA Employer Expense	\$250	\$158	-\$92	
202-522-760.000	Equipment Rentals	\$12,000	\$11,370	-\$630	
202-522-995.731	Pension Fund Contribution	\$0	\$884	\$884	
		\$0	\$884	-\$3,379	

ADMINISTRATIVE

202-537-804.000	Engineering & Architec Fees	\$25,000	\$0	-\$25,000	Budgeted & Expensed for in Re-Construction
		\$25,000	\$0	-\$25,000	

INCREASE/DECREASE EXPENSES \$15,351

3/31/25 Audited Fund Balance	\$516,795
3/31/26 Projected Fund Balance	\$637,282
3/31/27 Requested Fund Balance	\$484,411

2026 Fund Balance Projection may change due projections for winter maintneance being a little different.

25/26 BUDGET AMENDMENTS

MARCH, 2026

LOCAL STREET

EXPENSES		ORIGINAL	AMENDED	
		BUDGET AMOUNT	BUDGET AMOUNT	DIFFERENCE NOTES
RECONSTRUCTION				
203-453-702.000	Wages Full Time Employees	\$0	\$763	\$763
203-453-702.101	DPW Benefits	\$0	\$528	\$528
203-453-709.000	FICA	\$0	\$45	\$45
203-453-711.000	Medicare	\$0	\$11	\$11
203-453-716.000	Defined Contribution Pension Plan	\$0	\$84	\$84
203-453-728.000	MSA Employer Expense	\$0	\$32	\$32
203-453-717.000	Defined Benefit Pension Plan	\$0	\$1,534	\$1,534
203-453-995.731	Pension Fund Contributions	\$0	\$445	\$445
		\$0	\$3,442	\$3,442
SURFACE MAINTENANCE				
203-463-717.000	Defined Benefit Pension Plan	\$14,700	\$31,717	\$17,017
		\$14,700	\$31,717	\$17,017
STORM DRAINS				
203-464-702.000	Wages Full Time Employees	\$1,000	\$3,368	\$2,368
203-464-709-000	FICA	\$136	\$231	\$95
203-464-711-000	Medicare	\$32	\$54	\$22
		\$1,168	\$3,653	\$2,485
TRAFFIC CONTROL				
203-474-717.000	Defined Benefit Pension Plan	\$4,000	\$300	-\$3,700
		\$4,000	\$300	-\$3,700
WINTER MAINTENANCE				
202-478-702.000	Wages Full Time Employees	\$25,000	\$29,511	\$4,511
203-478-702.101	DPW Benefits	\$22,000	\$33,323	\$11,323
203-478-703.000	Salaries	\$3,500	\$4,120	\$620
203-478-751.000	Materials & Supplies	\$1,000	\$7,500	\$6,500
203-478-760.000	Equipment Rentals	\$30,000	\$101,333	\$71,333
		\$81,500	\$175,787	\$94,287

EXPENSES**BUDGET AMOUNT BUDGET AMOUNT DIFFERENCE NOTES****SWEEP/FLUSHING**

202-522-702.000	Wages Full Time Employees	\$8,500	\$5,306	-\$3,194	Dept moved to Solid Waste Fund
203-522-702.101	DPW Benefits	\$7,500	\$3,871	-\$3,629	
203-522-703.000	Salaries	\$500	\$226	-\$274	
203-522-709.000	FICA	\$558	\$325	-\$233	
203-522-711.000	Medicare	\$131	\$76	-\$55	
203-522-716.000	Defined Contribution Pension Plan	\$990	\$608	-\$382	
203-522-717.000	Defined Benefit Pension Plan	\$4,000	\$3,549	-\$451	
203-522-728.000	MSA Employer Expense	\$300	\$208	-\$92	
203-522-760.000	Equipment Rentals	\$17,500	\$15,000	-\$2,500	
203-522-995.731	Pension Fund Contribution	\$0	\$1,029	\$1,029	
		\$39,979	\$30,198	-\$9,781	

ADMINISTRATIVE

203-537-995.731	Pension Fund Contributions	\$15,747	\$152	-\$15,595	
203-537-717.000	Defined Benefit Pension Plan	\$9,000	\$523	-\$8,477	
		\$24,747	\$675	-\$24,072	

INCREASE/DECREASE EXPENSES \$79,678

3/31/25 Audited Fund Balance	\$398,875
3/31/26 Projected Fund Balance	\$415,931
3/31/27 Requested Fund Balance	\$350,344

2026 Fund Balance Projection may change due projections for winter maintneance being a little different.

25/26 BUDGET AMENDMENTS
MARCH, 2026
DEBT SERVICE FUND

<u>EXPENSES</u>		<u>ORIGINAL</u>	<u>AMENDED</u>	<u>DIFFERENCE</u>	<u>NOTES</u>
		<u>BUDGET AMOUNT</u>	<u>BUDGET AMOUNT</u>		
ADMINISTRATIVE					
301-537-803-000	Audit Fees	\$600	\$800	\$200	
		\$600	\$800	\$200	
	INCREASE/DECREASE EXPENSES	\$200			

**25/26 BUDGET AMENDMENTS
MARCH, 2026
SOLID WASTE**

EXPENSES		ORIGINAL	AMENDED	DIFFERENCE	NOTES
		BUDGET AMOUNT	BUDGET AMOUNT	BUDGET AMOUNT	
SWEEPING/FLUSHING					
540-522-702.000	Wages Full Time Employees	\$0	\$3,020	\$3,020	Sweeping/Flushing moved from Street Funds to Solid Waste Fund
540-522-702.101	DPW Benefits	\$0	\$2,422	\$2,422	
540-522-703.000	Salaries	\$0	\$226	\$226	
540-522-709.000	FICA	\$0	\$191	\$191	
540-522-711.000	Medicare	\$0	\$45	\$45	
540-522-716.000	Defined Contribution Pension Plan	\$0	\$357	\$357	
540-522-728.000	MSA Employer Expense	\$0	\$120	\$120	
540-522-760.000	Equipment Rentals	\$0	\$343	\$343	
540-522-991.009	Sweeper Loan to 582	\$0	\$22,600	\$22,600	
		\$0	\$29,325	\$29,325	
COMPOSTING					
540-523-702.000	Wages Full-Time Employees	\$6,500	\$7,525	\$1,025	More time spent at the compost site with no road projects
540-523-702.101	DPW Benefits	\$5,000	\$7,142	\$2,142	
540-523-703.000	Salaries	\$1,500	\$2,527	\$1,027	
540-523-709-000	FICA	\$496	\$595	\$99	
540-523-711-000	Medicare	\$116	\$140	\$24	
540-523-716-000	Defined Contribution Pension Exp	\$880	\$1,106	\$226	
540-523-760.000	Equipment Rentals	\$13,200	\$18,298	\$5,098	
		\$27,692	\$37,333	\$9,641	
GARBAGE COLLECTION					
540-528-760-000	Equipment Rentals	\$3,000	\$9,140	\$6,140	Tipping fees increased
540-528-763-000	Landfill Tipping Fees	\$75,000	\$86,667	\$11,667	
		\$78,000	\$95,807	\$17,807	
VEHICLE EXPENSE					
540-560-751.000	Materials & Supplies	\$14,000	\$40,000	\$26,000	Garbage Truck Transmission Replacement Sweeper Maintenance
		\$14,000	\$40,000	\$26,000	

INCREASE/DECREASE EXPENSES \$82,773

3/31/25 Audited Fund Balance	\$628,226
3/31/26 Projected Fund Balance	\$658,272
3/31/27 Requested Fund Balance	\$713,493

**25/26 BUDGET AMENDMENTS
MARCH, 2026
MAPLERIDGE TWP**

REVENUES		ORIGINAL	AMENDED	DIFFERENCE	NOTES
		BUDGET AMOUNT	BUDGET AMOUNT		
706-000-614.07	RECONNECT CHARGES	\$0	\$170	\$170	No original budget was set up, contract was not renewed
706-000-616.001	WATER CHARGE	\$0	\$24,571	\$24,571	
706-000-616.003	MAPLERIDGE TWP REVENUE	\$0	\$6,601	\$6,601	
706-000-658.000	PENALTY INCOME	\$0	\$411	\$411	
		\$0	\$31,753	\$31,753	

EXPENSES		ORIGINAL	AMENDED	DIFFERENCE	NOTES
		BUDGET AMOUNT	BUDGET AMOUNT		
ADMINISTRATIVE					
706-537-702.000	WAGES-FULL TIME EMPLOYEES	\$0	\$1,691	\$1,691	
706-537-709.000	FICA	\$0	\$102	\$102	
706-537-711.000	MEDICARE	\$0	\$24	\$24	
706-537-716.000	DEFINED CONTRIBUTION PENSION PLAN	\$0	\$186	\$186	
706-537-728.000	MSA EMPLOYER EXPENSE	\$0	\$55	\$55	
706-537-754.000	POSTAGE	\$0	\$487	\$487	
706-537-756.000	COMPUTER	\$0	\$337	\$337	
706-537-800.000	CONTRACTED SERVICES	\$0	\$441	\$441	
706-537-813.000	CREDIT CARD FEES	\$0	\$304	\$304	
706-537-999.000	PAYMENT TO MAPLERIDGE TWP	\$0	\$35,047	\$35,047	
		\$0	\$38,675	\$38,675	