

AGENDA REPORT

To: Mayor Pat Humphrey and the Clare City Commission
From: Jeremy Howard, City Manager
Date: May 29, 2025
Regarding: Adoption of the Fiscal Year 2025/26 Budget, Capital Improvements Plan, and Tax Millage

For the Agenda of June 2, 2025

Background The Charter of the City of Clare stipulates that the City Commission shall adopt a budget for the upcoming fiscal year at the first scheduled City Commission meeting in June. In preparation for the approval of the Fiscal Year 2025/65 Budget, the City Staff presented the proposed FY2025/26 Capital Improvements Plan (CIP) to the Planning Commission on April 9th to review, discuss and recommend approval of the requested/proposed capital improvement budgets. The City Commission then held two budget workshops on April 21st and May 5th. The Department Heads, the City Manager, and the City Treasurer/Finance Director presented the proposed Fiscal Year 2025/26 budget and CIP to the Commissioners for input and discussion. The City Commission is now asked to approve those items and to set the millage rate.

Prior to adopting/approving the budget/CIP, and the millage rate, the City Commission is required to hold a public hearing to receive comments regarding the budget, and the CIP, and set the proposed tax millage to be collected for the new fiscal year commencing July 1st. Notice of the hearing (*copy attached*) has been completed as required.

Issues & Questions Specified Should the City Commission hold the requisite public hearing and adopt the proposed budget and CIP and set the tax millage rate?

Alternatives

1. Hold the public hearing and adopt the proposed budget and CIP and set tax millage rate.
2. Do not hold the public hearing, thereby delaying the adoption of the budget and CIP and the setting of tax millage rate.
3. Hold the public hearing and modify or amend the proposed budget, CIP, or tax millage rate.
4. Defer the matter for further consideration and/or deliberation at a subsequent meeting.

Financial Impact Conducting the hearing and adopting the proposed budget, CIP, and tax millage rate will allow the City to continue providing necessary public services during the upcoming fiscal year.

Recommendations I recommend that the City Commission conduct the required public hearing to receive comments concerning the proposed budget, CIP, and the tax millage rate, and subsequent to holding the public hearing, approve the FY25/26 budget and CIP by the adoption of Resolution 2025-038 (*att'd*) as well as approve the FY25/26 property tax millage rates, administration fees, interest, penalties, and tax due dates by the adoption of Resolution 2025-039 (*att'd*).

Attachments

1. Proposed Fiscal Year 2025/26 Budget.
2. 2025/26 CIP.
3. Public Notice.
4. Tax Millage Request Form.
5. Resolution 2025-038.
6. Resolution 2025-039.

CITY OF CLARE
MASTER BUDGET - ALL FUNDS
DETAIL OF REVENUES AND BUDGET APPROPRIATIONS
FISCAL YEAR ENDING JUNE 30, 2026

<u>GL NUMBER</u>	<u>DESCRIPTION</u>	<u>2023/24 YEAR END ACTIVITY</u>	<u>2024/25 AMENDED BUDGET</u>	<u>Y-T-D 3/31/2025 BUDGET</u>	<u>FY 2025/26 PROPOSED BUDGET</u>	<u>FORECAST FY2026/27 BUDGET</u>	<u>FORECAST FY2027/28 BUDGET</u>
Fund 101 - GENERAL FUND							
Revenues							
Dept 000.000: GENERAL							
101-000.000-403.000	CURRENT PROPERTY TAXES	1,826,765.30	1,800,000.00	1,860,371.63	2,000,000.00	2,140,000.00	2,300,000.00
101-000.000-412.000	DELINQUENT PERSONAL PROPERTY TAXES	440.04	1,000.00	0.00	1,000.00	1,000.00	1,000.00
101-000.000-439.000	MARIJUANA TAX	246.55	0.00	223.32	200.00	200.00	200.00
101-000.000-445.000	INTEREST AND PENALTIES TAXES	10,207.80	5,000.00	4,658.10	5,000.00	5,000.00	5,000.00
101-000.000-447.000	ADMIN. FEES - TAXES	54,119.79	59,000.00	57,920.74	62,000.00	64,133.63	65,416.30
101-000.000-477.000	TELECOMMUNICATIONS PERMIT FEE	0.00	0.00	0.00	0.00	0.00	0.00
101-000.000-490.003	YARD SALE PERMITS	96.00	100.00	72.00	100.00	102.00	104.04
101-000.000-490.004	ZONING VARIANCES	0.00	100.00	200.00	100.00	102.00	104.04
101-000.000-490.005	REZONING APPLICATIONS	150.00	150.00	0.00	150.00	153.00	156.06
101-000.000-490.006	PEDDLER/SOLICITOR PERMITS	1,350.00	150.00	1,235.00	150.00	153.00	156.06
101-000.000-490.007	SITE PLAN REVIEWS	7,845.00	9,000.00	4,400.00	9,000.00	1,250.00	1,250.00
101-000.000-502.000	FEDERAL GRANTS	0.00	519,498.00	38,800.00	2,181,240.00	902,500.00	0.00
101-000.000-539.000	STATE GRANTS	4,956.23	0.00	0.00	197,660.00	0.00	0.00
101-000.000-543.000	STATE GRANT - POLICE CPE	3,500.00	0.00	7,000.00	7,000.00	0.00	0.00
101-000.000-567.000	STATE LIQUOR LICENSES	9,210.30	6,000.00	3,759.25	6,000.00	6,120.00	6,242.40
101-000.000-568.000	STATE REVENUE SHARING	439,912.55	449,461.00	222,898.00	449,461.00	458,450.22	467,619.22
101-000.000-568.301	STATE REVENUE SHARING - CVTRS PS	1,340.00	1,690.00	270.00	0.00	0.00	0.00
101-000.000-569.000	GRANTS - OTHER	0.00	0.00	11,000.00	0.00	0.00	0.00
101-000.000-573.000	LOCAL COMMUNITY STABILIZATION SHARE APPR	236,787.67	120,000.00	116,591.49	120,000.00	120,000.00	120,000.00
101-000.000-606.002	PUBLIC FACILITY RENTAL FEES	25.00	100.00	0.00	100.00	102.00	104.04
101-000.000-607.000	CHARGES FOR SERVICES	9,907.07	2,000.00	10,673.71	2,000.00	2,040.00	17,080.80
101-000.000-610.301	YOUTH POLICE ACADEMY	15.00	0.00	0.00	0.00	0.00	0.00
101-000.000-626.257	CHARGES FOR SERVICES - ASSESSOR	150.00	0.00	200.00	0.00	0.00	0.00
101-000.000-626.301	CHARGES FOR SERVICES - POLICE	19,589.20	130,800.00	59,875.75	90,250.00	92,957.50	94,816.65
101-000.000-626.304	CHARGES FOR SERVICES - PD SALVAGE INSP	13,650.00	10,000.00	12,400.00	10,000.00	0.00	0.00
101-000.000-633.000	CEMETERY FOUNDATIONS	4,534.40	3,000.00	6,497.60	3,000.00	3,060.00	3,121.20
101-000.000-634.000	GRAVE OPENINGS	11,130.79	6,000.00	10,597.46	6,000.00	6,120.00	6,242.40
101-000.000-636.001	COLUMBARIUM NICHE SALES	4,200.00	1,200.00	0.00	1,200.00	1,800.00	1,800.00
101-000.000-636.002	COLUMBARIUM ENGRAVING FEES	1,000.00	500.00	0.00	500.00	750.00	750.00
101-000.000-640.000	GARBAGE COLLECTION FEES	194,682.94	200,000.00	135,226.56	200,000.00	204,000.00	208,080.00
101-000.000-643.000	CEMETERY LOT SALES	3,000.00	2,000.00	3,900.00	2,000.00	0.00	0.00
101-000.000-646.000	COLOR TRASH BAGS	1,120.98	1,500.00	593.99	1,500.00	1,530.00	1,560.60
101-000.000-647.000	LAWN WASTE BAGS	388.32	500.00	644.23	500.00	510.00	520.20
101-000.000-657.000	ORDINANCE FINES - CITY	795.00	300.00	960.00	300.00	306.00	312.12
101-000.000-657.001	ORDINANCE FINES - COUNTY	1,746.63	2,000.00	588.52	2,000.00	2,040.00	2,080.80

CITY OF CLARE
MASTER BUDGET - ALL FUNDS
DETAIL OF REVENUES AND BUDGET APPROPRIATIONS
FISCAL YEAR ENDING JUNE 30, 2026

GL NUMBER	DESCRIPTION	2023/24 YEAR END ACTIVITY	2024/25 AMENDED BUDGET	Y-T-D 3/31/2025 BUDGET	FY 2025/26 PROPOSED BUDGET	FORECAST FY2026/27 BUDGET	FORECAST FY2027/28 BUDGET
101-000.000-660.000	LATE FEES - UTIL	3,025.04	3,000.00	2,433.54	3,000.00	3,060.00	3,121.20
101-000.000-663.000	CIVIL INFRACTION FINES	100.00	300.00	157.50	300.00	306.00	312.12
101-000.000-664.000	INTEREST AND DIVIDENDS	15,691.52	5,000.00	23,150.75	15,000.00	15,300.00	15,606.00
101-000.000-670.000	WIRELESS-RENTAL - Verizon Tower	12,000.00	12,000.00	9,000.00	12,000.00	0.00	0.00
101-000.000-671.000	CABLE FRANCHISE FEES	44,241.38	45,000.00	32,023.69	45,000.00	45,900.00	46,818.00
101-000.000-671.001	TRAILER PARK FEES	436.92	350.00	337.38	350.00	357.00	364.14
101-000.000-671.003	LAND LEASES	34,122.60	30,000.00	34,332.92	30,000.00	30,600.00	31,212.00
101-000.000-671.005	IN LIEU OF TAXES	10,439.20	9,000.00	0.00	9,000.00	9,180.00	9,363.60
101-000.000-671.008	AIRPORT FUEL SALES	131,496.96	120,000.00	95,504.73	120,000.00	122,400.00	124,848.00
101-000.000-671.011	AIRPORT T-HANGAR RENT	11,150.00	11,000.00	8,670.00	11,000.00	11,220.00	11,444.40
101-000.000-673.000	SALE OF FIXED ASSETS	0.00	0.00	0.00	0.00	0.00	0.00
101-000.000-675.000	DONATIONS/CONTRIBUTIONS	0.00	0.00	0.00	0.00	0.00	0.00
101-000.000-675.301	POLICE TRAINING 302	1,162.70	0.00	1,397.69	3,000.00	0.00	0.00
101-000.000-675.305	POLICE DEPT DONATIONS	575.00	500.00	30.00	500.00	0.00	0.00
101-000.000-675.307	PD CAMERA DONATIONS	0.00	0.00	0.00	0.00	0.00	0.00
101-000.000-675.306	SCHOOL CROSSING GUARDS	0.00	0.00	5,400.00	10,800.00	10,800.00	10,800.00
101-000.000-675.308	YOUTH POLICE ACADEMY DONATIONS	1,600.00	0.00	490.00	0.00	0.00	0.00
101-000.000-676.000	REFUNDS AND REIMBURSEMENTS	3,153.24	3,000.00	4,732.20	3,000.00	3,060.00	3,121.20
101-000.000-676.262	REFUNDS AND REIMBURSEMENTS - ELECTIONS	24,742.01	0.00	5,491.98	0.00	0.00	0.00
101-000.000-692.000	MISCELLANEOUS	(5,155.46)	100.00	19,777.91	100.00	1,020.00	1,040.40
101-000.000-692.001	CASH OVER	40.00	0.00	5.00	0.00	0.00	0.00
Total - Dept 000.000		3,151,683.67	3,570,299.00	2,814,492.64	5,621,461.00	4,267,582.35	3,561,768.00
Dept 931.000: TRANSFERS IN AND OTHER SOURCES							
101-931.000-699.151	TRANSFER IN - PERPETUAL CARE FUND	6,000.00	6,000.00	0.00	6,000.00	6,000.00	7,000.00
101-931.000-699.202	TRANSFER IN - MAJOR STREETS	1,837.00	2,000.00	3,750.03	5,000.00	2,000.00	2,000.00
101-931.000-699.203	TRANSFER IN - LOCAL STREETS	1,837.00	2,000.00	3,750.03	5,000.00	2,000.00	2,000.00
101-931.000-699.206	TRANSFER IN - FIRE FUND	2,003.67	2,000.00	7,499.97	20,000.00	2,000.00	2,000.00
101-931.000-699.208	TRANSFER IN - PARKS & RECREATION FUND	2,503.67	2,000.00	3,750.03	5,000.00	5,000.00	5,000.00
101-931.000-699.214	TRANSFER IN - LDFA	4,202.00	4,592.19	0.00	4,500.00	4,550.00	4,600.00
101-931.000-699.248	TRANSFER IN - DDA	2,003.67	2,000.00	3,749.94	5,000.00	2,000.00	2,000.00
101-931.000-699.590	TRANSFER IN - SEWER FUND	9,996.33	10,000.00	7,499.97	10,000.00	10,000.00	10,000.00
101-931.000-699.591	TRANSFER IN - WATER FUND	9,996.33	10,000.00	7,499.97	10,000.00	10,000.00	10,000.00
101-931.000-699.636	TRANSFER IN - DATA PROCESSING FUND	11,003.69	11,000.00	3,750.03	5,000.00	11,000.00	11,000.00
101-931.000-699.640	TRANSFER IN - MOBILE EQUIPMENT FUND	996.33	1,000.00	3,750.03	5,000.00	1,000.00	1,000.00
Total - Dept 931.000		52,379.69	52,592.19	45,000.00	80,500.00	55,550.00	56,600.00
Total Revenues		3,204,063.36	3,622,891.19	2,859,492.64	5,701,961.00	4,323,132.35	3,618,368.00

CITY OF CLARE
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FISCAL YEAR ENDING JUNE 30, 2026

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Expenditures							
Dept 101.000: CITY COMMISSION							
101-101.000-716.000	FRINGE BENEFITS	611.09	750.00	445.55	750.00	765.00	780.30
101-101.000-801.000	PROFESSIONAL AND CONTRACTUAL SERVICES	3,958.01	0.00	1,470.95	0.00		
101-101.000-808.000	CABLE CONSORTIUM FRANCHISE FEES	17,696.55	17,000.00	14,249.47	17,000.00	17,340.00	17,686.80
101-101.000-943.636	EQUIPMENT RENTAL - DATA PROCESSING	700.00	700.00	524.97	700.00	900.00	900.00
101-101.000-956.000	MISCELLANEOUS	195.35	1,000.00	304.42	1,000.00	1,020.00	1,040.40
101-101.000-956.101	ELECTRONIC COMMUNICATION SERVICE STIPEND	600.00	900.00	450.00	900.00	600.00	600.00
101-101.000-958.000	PROFESSIONAL DEVELOPMENT	3,206.79	3,000.00	1,055.00	3,000.00	3,060.00	3,121.20
101-101.000-963.000	INSURANCE	19,481.27	23,000.00	19,110.73	23,000.00	23,460.00	23,929.20
Total - Dept 101.000		46,449.06	46,350.00	37,611.09	46,350.00	47,145.00	48,057.90
Dept 172.000: CITY MANAGEMENT/ADMINISTRATION							
101-172.000-702.000	WAGES	121,722.12	123,246.46	83,983.91	137,653.34	140,406.41	143,214.53
101-172.000-715.001	PAYROLL TAXES	9,255.96	9,428.35	6,614.51	10,530.48	10,741.09	10,955.91
101-172.000-716.000	FRINGE BENEFITS	1,096.02	1,064.32	1,106.88	1,320.59	1,347.00	1,373.94
101-172.000-718.000	RETIREMENT - LEGACY AND CURRENT	34,574.42	35,818.50	25,792.12	43,031.17	43,891.80	44,769.63
101-172.000-727.000	SUPPLIES	194.29	250.00	0.00	250.00	255.00	260.10
101-172.000-943.636	EQUIPMENT RENTAL - DATA PROCESSING	700.00	700.00	524.97	700.00	900.00	900.00
101-172.000-956.000	MISCELLANEOUS	1,485.54	500.00	803.33	500.00	510.00	520.20
101-172.000-958.000	PROFESSIONAL DEVELOPMENT	4,854.27	6,000.00	4,816.03	6,000.00	6,120.00	6,242.40
Total - Dept 172.000		173,882.62	177,007.63	123,641.75	199,985.58	204,171.29	208,236.72
Dept 191.000: FISCAL SERVICES							
101-191.000-702.000	WAGES	71,933.87	61,193.27	41,968.45	66,646.66	67,979.60	69,339.19
101-191.000-715.001	PAYROLL TAXES	5,965.29	4,681.29	5,731.30	5,098.47	5,200.44	5,304.45
101-191.000-716.000	FRINGE BENEFITS	20,035.63	24,897.15	18,907.52	25,706.36	26,220.49	26,744.90
101-191.000-718.000	RETIREMENT - LEGACY AND CURRENT	14,950.21	18,705.14	13,777.27	21,788.79	24,730.28	27,425.88
101-191.000-727.000	SUPPLIES	764.98	2,000.00	234.47	2,000.00	2,040.00	2,080.80
101-191.000-741.000	POSTAGE	988.13	2,000.00	198.36	2,000.00	2,040.00	2,080.80
101-191.000-801.000	PROFESSIONAL AND CONTRACTUAL SERVICES	20,756.34	37,000.00	26,157.17	37,000.00	16,000.00	16,500.00
101-191.000-824.000	BANK SERVICE CHARGES	194.02	0.00	0.00	0.00	0.00	0.00
101-191.000-943.636	EQUIPMENT RENTAL - DATA PROCESSING	4,200.00	4,200.00	3,150.00	4,200.00	5,300.00	5,600.00
101-191.000-956.000	MISCELLANEOUS	429.07	1,000.00	10,740.82	1,000.00	1,020.00	1,040.40
101-191.000-958.000	PROFESSIONAL DEVELOPMENT	2,239.72	2,500.00	702.00	2,500.00	2,550.00	2,601.00
Total - Dept 191.000		142,457.26	158,176.85	121,567.36	167,940.29	153,080.81	158,717.42

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Dept 215.000: CLERK							
101-215.000-702.000	WAGES	150,601.00	156,038.04	106,240.70	183,238.63	186,903.41	190,641.47
101-215.000-715.001	PAYROLL TAXES	10,865.25	11,936.91	7,940.25	14,017.76	14,298.11	14,584.07
101-215.000-716.000	FRINGE BENEFITS	27,113.82	20,042.72	15,342.34	20,939.67	21,358.47	21,785.64
101-215.000-718.000	RETIREMENT - LEGACY AND CURRENT	33,802.00	34,885.07	25,395.20	42,869.98	48,657.43	53,961.09
101-215.000-727.000	SUPPLIES	1,401.58	1,200.00	319.26	1,200.00	1,224.00	1,248.48
101-215.000-727.001	SUPPLIES - CITY WIDE	1,120.89	2,300.00	630.07	2,300.00	2,346.00	2,392.92
101-215.000-741.000	POSTAGE	1,681.52	2,500.00	1,417.57	2,500.00	2,550.00	2,601.00
101-215.000-801.000	PROFESSIONAL AND CONTRACTUAL SERVICES	52.80	300.00	0.00	300.00	0.00	0.00
101-215.000-850.000	TELEPHONE & COMMUNICATION	14.98	0.00	0.00	0.00	0.00	0.00
101-215.000-900.000	PRINTING & PUBLISHING	6,394.59	10,000.00	5,329.68	9,000.00	9,180.00	9,363.60
101-215.000-930.000	REPAIR AND MAINTENANCE	0.00	0.00	0.00	0.00	0.00	0.00
101-215.000-943.636	EQUIPMENT RENTAL - DATA PROCESSING	4,200.00	4,200.00	3,150.00	4,200.00	5,300.00	5,600.00
101-215.000-956.000	MISCELLANEOUS	0.00	300.00	0.00	200.00	204.00	208.08
101-215.000-958.000	PROFESSIONAL DEVELOPMENT	2,102.12	3,000.00	2,834.18	4,500.00	3,162.00	3,225.24
Total - Dept 215.000		239,350.55	246,702.74	168,599.25	285,266.04	295,183.41	305,611.59
Dept 247.000: BOARD OF REVIEW							
101-247.000-702.000	WAGES	840.00	1,500.00	90.00	1,500.00	1,530.00	1,560.60
101-247.000-715.001	PAYROLL TAXES	64.26	114.75	6.89	114.75	117.05	119.39
101-247.000-716.000	FRINGE BENEFITS	(0.05)	0.00	0.00	0.00	0.00	0.00
101-247.000-900.000	PRINTING & PUBLISHING	170.00	300.00	463.00	300.00	306.00	312.12
101-247.000-958.000	PROFESSIONAL DEVELOPMENT	564.24	700.00	0.00	700.00	714.00	728.28
Total - Dept 247.000		1,638.45	2,614.75	559.89	2,614.75	2,667.05	2,720.39
Dept 257.000: ASSESSOR							
101-257.000-716.000	FRINGE BENEFITS	0.00	0.00	0.00	0.00	0.00	0.00
101-257.000-727.000	OFFICE SUPPLIES	542.69	500.00	0.00	500.00	510.00	520.20
101-257.000-741.000	POSTAGE	1,182.72	1,500.00	932.81	1,500.00	1,530.00	1,560.60
101-257.000-801.000	PROFESSIONAL AND CONTRACTUAL SERVICES	52,619.65	45,000.00	35,477.93	45,000.00	45,900.00	46,818.00
101-257.000-943.636	EQUIPMENT RENTAL - DATA PROCESSING	4,200.00	4,400.00	3,150.00	4,400.00	5,300.00	5,600.00
101-257.000-956.000	MISCELLANEOUS	25.00	50.00	77.50	50.00	0.00	0.00
Total - Dept 257.000		58,570.06	51,450.00	39,638.24	51,450.00	53,240.00	54,498.80

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DETAIL OF REVENUES AND BUDGET APPROPRIATIONS
FISCAL YEAR ENDING JUNE 30, 2026

<u>GL NUMBER</u>	<u>DESCRIPTION</u>	<u>2023/24 YEAR END ACTIVITY</u>	<u>2024/25 AMENDED BUDGET</u>	<u>Y-T-D 3/31/2025 BUDGET</u>	<u>FY 2025/26 PROPOSED BUDGET</u>	<u>FORECAST FY2026/27 BUDGET</u>	<u>FORECAST FY2027/28 BUDGET</u>
Dept 262.000: ELECTIONS							
101-262.000-703.000	PER DIEMS	4,378.65	3,500.00	4,515.07	2,500.00	2,550.00	2,601.00
101-262.000-727.000	SUPPLIES	155.40	3,000.00	7,172.45	5,500.00	5,610.00	5,722.20
101-262.000-741.000	POSTAGE	2,001.52	3,200.00	1,529.83	3,200.00	3,264.00	3,329.28
101-262.000-801.000	PROFESSIONAL AND CONTRACTUAL SERVICES	857.55	1,000.00	594.95	1,000.00	0.00	0.00
101-262.000-900.000	PRINTING & PUBLISHING	53.78	500.00	786.39	300.00	306.00	312.12
101-262.000-956.000	MISCELLANEOUS	490.00	500.00	440.00	500.00	2,856.00	2,913.12
Total - Dept 262.000		7,936.90	11,700.00	15,038.69	13,000.00	14,586.00	14,877.72
Dept 265.000: BUILDING AND GROUNDS							
101-265.000-702.000	WAGES	19,024.54	23,337.45	11,133.44	29,957.76	30,556.92	31,168.06
101-265.000-715.001	PAYROLL TAXES	1,428.74	1,785.32	860.18	2,291.77	2,337.60	2,384.36
101-265.000-716.000	FRINGE BENEFITS	6,630.77	6,014.69	6,280.27	6,258.78	6,383.95	6,511.63
101-265.000-718.000	RETIREMENT - LEGACY AND CURRENT	1,444.08	1,453.23	1,079.01	1,689.84	1,917.97	2,127.03
101-265.000-727.000	OFFICE SUPPLIES	14.72	0.00	0.00	0.00	0.00	0.00
101-265.000-728.000	OPERATING SUPPLIES	1,512.04	5,000.00	729.41	5,000.00	5,100.00	5,202.00
101-265.000-728.001	OPERATING SUPPLIES-ROAD SALT	1,305.53	2,000.00	703.78	2,000.00	2,040.00	2,080.80
101-265.000-801.000	PROFESSIONAL AND CONTRACTED SERVICES	7,121.00	6,500.00	4,955.60	6,500.00	6,630.00	6,762.60
101-265.000-850.000	TELEPHONE AND COMMUNICATIONS	5,502.83	6,000.00	4,361.30	6,000.00	6,120.00	6,242.40
101-265.000-920.000	SEWER	362.63	1,600.00	1,803.95	1,800.00	1,836.00	1,872.72
101-265.000-921.000	WATER	360.92	2,000.00	1,518.65	2,100.00	2,142.00	2,184.84
101-265.000-922.000	ELECTRICITY	7,397.21	8,500.00	5,730.52	8,500.00	8,670.00	8,843.40
101-265.000-923.000	NATURAL GAS	3,648.22	5,000.00	2,950.14	5,000.00	5,100.00	5,202.00
101-265.000-930.000	REPAIRS - BUILDING AND GROUNDS	5,495.97	10,600.00	9,589.06	10,600.00	10,812.00	11,028.24
101-265.000-931.000	REPAIRS - EQUIPMENT	160.00	500.00	0.00	500.00	510.00	520.20
101-265.000-943.000	EQUIPMENT RENTAL - OUTSIDE SERVICES	0.00	100.00	0.00	100.00	102.00	104.04
101-265.000-943.640	EQUIPMENT RENTAL - MOBILE EQUIPMENT	2,196.00	2,200.00	1,649.97	2,600.00	2,600.00	2,600.00
101-265.000-956.000	MISCELLANEOUS	0.00	500.00	300.00	500.00	510.00	520.20
101-265.000-963.000	INSURANCE	3,310.75	3,750.00	3,315.91	3,750.00	3,825.00	3,901.50
101-265.000-970.000	CAPITAL OUTLAY	6,802.00	65,000.00	0.00	0.00	50,000.00	0.00
Total - Dept 265.000		73,717.95	151,840.69	56,961.19	95,148.15	147,193.44	99,256.01
Dept 266.000: ATTORNEY							
101-266.000-801.000	CITY ATTORNEY	10,543.50	20,000.00	10,480.25	20,000.00	20,400.00	20,808.00
101-266.000-801.001	OTHER ATTORNEYS	254.00	2,500.00	266.00	2,500.00	2,550.00	2,601.00
Total - Dept 266.000		10,797.50	22,500.00	10,746.25	22,500.00	22,950.00	23,409.00

CITY OF CLARE
MASTER BUDGET - ALL FUNDS
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FISCAL YEAR ENDING JUNE 30, 2026

GL NUMBER	DESCRIPTION	2023/24 YEAR END ACTIVITY	2024/25 AMENDED BUDGET	Y-T-D 3/31/2025 BUDGET	FY 2025/26 PROPOSED BUDGET	FORECAST FY2026/27 BUDGET	FORECAST FY2027/28 BUDGET
Dept 268.000: CEMETERY							
101-268.000-702.000	WAGES	41,572.27	46,801.85	27,465.60	55,800.92	56,916.94	58,055.28
101-268.000-715.001	PAYROLL TAXES	3,082.97	3,580.34	2,102.69	4,268.77	4,354.15	4,441.23
101-268.000-716.000	FRINGE BENEFITS	5,166.73	8,962.81	6,938.09	11,809.06	12,045.24	12,286.15
101-268.000-718.000	RETIREMENT - LEGACY AND CURRENT	4,415.49	4,562.14	3,332.72	7,224.32	8,199.61	9,093.36
101-268.000-728.000	OPERATING SUPPLIES	9,800.33	8,500.00	1,383.31	16,700.00	17,034.00	17,374.68
101-268.000-801.000	PROFESSIONAL AND CONTRACTUAL SERVICES	880.00	1,500.00	0.00	1,500.00	1,530.00	1,560.60
101-268.000-921.000	WATER	812.39	14,500.00	0.00	14,500.00	14,790.00	15,085.80
101-268.000-922.000	ELECTRICITY	1,318.96	1,700.00	915.96	1,800.00	1,836.00	1,872.72
101-268.000-930.000	REPAIR - BUILDINGS AND GROUNDS	2,771.88	3,500.00	1,102.08	3,500.00	3,570.00	3,641.40
101-268.000-943.636	EQUIPMENT RENTAL - DATA PROCESSING	700.00	700.00	524.97	700.00	900.00	900.00
101-268.000-943.640	EQUIPMENT RENTAL - MOBILE EQUIPMENT	15,000.00	15,000.00	11,250.00	17,500.00	17,500.00	17,500.00
101-268.000-956.000	MISCELLANEOUS	0.00	250.00	60.00	250.00	255.00	260.10
101-268.000-963.000	INSURANCE	1,274.27	1,500.00	1,319.75	1,500.00	1,530.00	1,560.60
101-268.000-970.000	CAPITAL IMPROVEMENTS	7,499.00	5,000.00	6,663.82	0.00	0.00	0.00
Total - Dept 268.000		94,294.29	116,057.14	63,058.99	137,053.08	140,460.93	143,631.92
Dept 301.000: POLICE							
101-301.000-702.000	WAGES	537,111.44	557,243.27	371,646.36	599,977.57	611,977.12	624,216.66
101-301.000-715.001	PAYROLL TAXES	38,750.36	42,629.11	28,269.85	45,898.28	46,816.25	47,752.57
101-301.000-716.000	FRINGE BENEFITS	125,915.19	143,792.33	99,781.53	141,395.19	144,223.09	147,107.55
101-301.000-718.000	RETIREMENT - LEGACY AND CURRENT	155,470.64	153,267.37	116,918.21	186,802.76	212,021.13	235,131.44
101-301.000-727.000	OFFICE SUPPLIES	2,844.18	5,500.00	3,370.47	5,500.00	5,610.00	5,722.20
101-301.000-728.000	OPERATING SUPPLIES	14,124.82	15,000.00	10,307.94	18,000.00	18,360.00	18,727.20
101-301.000-741.000	POSTAGE	137.90	200.00	145.70	200.00	204.00	208.08
101-301.000-758.000	UNIFORMS & CLEANING	6,200.57	6,000.00	3,640.64	6,200.00	6,324.00	6,450.48
101-301.000-801.000	PROFESSIONAL AND CONTRACTED SERVICES	37,338.56	33,000.00	24,176.27	35,000.00	35,700.00	36,414.00
101-301.000-835.000	EMPLOYEE PHYSICALS	272.00	1,000.00	220.00	1,000.00	1,020.00	1,040.40
101-301.000-850.000	TELEPHONE	9,464.14	8,500.00	7,680.79	8,500.00	8,670.00	8,843.40
101-301.000-899.001	DRUG TESTING	318.00	1,350.00	0.00	1,350.00	1,377.00	1,404.54
101-301.000-920.000	SEWER	1,517.79	1,500.00	1,087.28	1,550.00	1,581.00	1,612.62
101-301.000-921.000	WATER	1,536.07	1,200.00	1,140.40	1,600.00	1,632.00	1,664.64
101-301.000-922.000	ELECTRICITY	6,189.81	7,500.00	5,538.88	7,500.00	7,650.00	7,803.00
101-301.000-923.000	NATURAL GAS	3,266.28	4,500.00	3,008.60	4,500.00	4,590.00	4,681.80
101-301.000-930.000	REPAIRS - BUILDINGS AND GROUNDS	4,258.10	17,000.00	7,181.41	18,000.00	18,360.00	18,727.20
101-301.000-931.000	REPAIRS - EQUIPMENT	4,227.23	6,000.00	216.47	6,000.00	6,120.00	6,242.40
101-301.000-943.000	EQUIPMENT RENTAL - OUTSIDE SERVICES	0.00	800.00	0.00	800.00	816.00	832.32
101-301.000-943.636	EQUIPMENT RENTAL - DATA PROCESSING	11,100.00	11,100.00	8,325.00	11,100.00	13,900.00	14,600.00
101-301.000-943.640	EQUIPMENT RENTAL - MOBILE EQUIPMENT	24,996.00	25,000.00	18,749.97	29,500.00	29,500.00	29,500.00
101-301.000-952.000	TRAINING - STATE CPE FUNDS	0.00	0.00	1,133.00	2,467.00	0.00	0.00
101-301.000-953.000	TRAINING 302	2,238.67	6,464.14	1,273.30	6,909.60	7,047.79	7,188.75

CITY OF CLARE
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GL NUMBER	DESCRIPTION	2023/24 YEAR END ACTIVITY	2024/25 AMENDED BUDGET	Y-T-D 3/31/2025 BUDGET	FY 2025/26 PROPOSED BUDGET	FORECAST FY2026/27 BUDGET	FORECAST FY2027/28 BUDGET
101-301.000-954.000	AUXILARY POLICE	5,940.93	8,000.00	3,788.00	10,500.00	10,710.00	10,924.20
101-301.000-956.000	MISCELLANEOUS	2,812.51	5,000.00	725.47	5,000.00	5,100.00	5,202.00
101-301.000-956.301	YOUTH POLICE ACADEMY	120.00	1,852.00	1,621.98	230.02	234.62	239.31
101-301.000-956.302	AUXILARY TRAINING FUND	0.00	0.00	0.00	1,000.00	0.00	0.00
101-301.000-956.304	SALVAGE INSPECTION SUPPLIES	12,092.60	0.00	9,132.19	10,000.00	0.00	0.00
101-301.000-956.305	PD DONATION EXPENSE	477.95	0.00	0.00	0.00	0.00	0.00
101-301.000-956.307	CITY CAMERA PROJECT	5,548.31	5,000.00	6,184.15	5,000.00	0.00	0.00
101-301.000-956.308	CROSSING GUARD EXPENSES	0.00	0.00	59.61	1,000.00	0.00	0.00
101-301.000-956.309	DRONE EXPENSES	0.00	0.00	635.17	1,000.00	0.00	0.00
101-301.000-958.000	PROFESSIONAL DEVELOPMENT	11,726.75	10,000.00	7,328.41	11,000.00	11,220.00	11,444.40
101-301.000-963.000	INSURANCE	14,621.59	18,000.00	15,125.79	18,000.00	18,360.00	18,727.20
101-301.000-970.000	CAPITAL OUTLAY	20,085.30	0.00	70,689.60	0.00	10,000.00	10,000.00
Total - Dept 301.000		1,060,703.69	1,096,398.22	829,102.44	1,202,480.42	1,239,124.01	1,282,408.37
Dept 371.000: CODE ENFORCEMENT DEPARTMENT							
101-371.000-728.000	SUPPLIES	0	0.00	24.99	0.00		
101-371.000-741.000	POSTAGE	29.04	100.00	112.86	100.00	102.00	104.04
101-371.000-801.000	PROFESSIONAL AND CONTRACTUAL SERVICES	20,835.00	19,000.00	14,445.00	20,000.00	20,400.00	20,808.00
101-371.000-956.000	MISCELLANEOUS	0.00	0.00	0.00	0.00	0.00	0.00
101-371.000-958.000	PROFESSIONAL DEVELOPMENT	0.00	0.00	0.00	0.00	0.00	0.00
Total - Dept 371.000		20,864.04	19,100.00	14,582.85	20,100.00	20,502.00	20,912.04
Dept 441.000: DEPARTMENT OF PUBLIC WORKS							
101-441.000-702.000	WAGES	27,578.75	24,380.09	19,766.62	27,977.51	28,537.06	29,107.80
101-441.000-715.001	PAYROLL TAXES	1,990.21	1,865.08	1,485.79	2,140.28	2,183.09	2,226.75
101-441.000-716.000	FRINGE BENEFITS	7,118.92	5,580.63	5,502.62	6,300.28	6,426.28	6,554.81
101-441.000-718.000	RETIREMENT - LEGACY AND CURRENT	8,128.08	7,357.68	6,381.40	9,043.52	10,264.39	11,383.21
101-441.000-801.000	PROFESSIONAL AND CONTRACTUAL SERVICES	3,400.00	5,000.00	3,688.00	5,000.00	5,100.00	5,202.00
101-441.000-930.000	REPAIRS - BUILDINGS AND GROUNDS	0.00	10,000.00	0.00	10,000.00	10,200.00	10,404.00
101-441.000-943.640	EQUIPMENT RENTAL - MOBILE EQUIPMENT	9,600.00	12,500.00	9,375.03	11,000.00	11,000.00	11,000.00
101-441.000-956.000	MISCELLANEOUS	0.00	50.00	0.00	50.00	51.00	52.02
101-441.000-958.000	PROFESSIONAL DEVELOPMENT	0.00	700.00	0.00	700.00	612.00	624.24
101-441.000-963.000	INSURANCE	3,485.27	3,500.00	3,738.87	3,500.00	3,570.00	3,641.40
Total - Dept 441.000		61,301.23	70,933.48	49,938.33	75,711.59	77,943.82	80,196.23
Dept 445.000: DRAINS - PUBLIC BENEFIT							
101-445.000-801.000	PROFESSIONAL AND CONTRACTUAL SERVICES	14,687.27	14,237.00	16,072.17	13,620.67	13,313.24	13,000.00
Total - Dept 445.000		14,687.27	14,237.00	16,072.17	13,620.67	13,313.24	13,000.00

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<u>GL NUMBER</u>	<u>DESCRIPTION</u>	<u>2023/24 YEAR END ACTIVITY</u>	<u>2024/25 AMENDED BUDGET</u>	<u>Y-T-D 3/31/2025 BUDGET</u>	<u>FY 2025/26 PROPOSED BUDGET</u>	<u>FORECAST FY2026/27 BUDGET</u>	<u>FORECAST FY2027/28 BUDGET</u>
Dept 448.000: STREET LIGHTING							
101-448.000-702.000	WAGES	731.21	750.63	516.08	817.08	833.42	850.09
101-448.000-715.001	PAYROLL TAXES	52.23	57.42	37.74	62.51	63.76	65.03
101-448.000-716.000	FRINGE BENEFITS	1,425.24	284.33	286.07	250.92	255.94	261.06
101-448.000-718.000	RETIREMENT - LEGACY AND CURRENT	221.51	227.40	169.41	264.93	300.70	333.48
101-448.000-728.000	SUPPLIES	0.00	500.00	0.00	500.00	510.00	520.20
101-448.000-922.000	ELECTRICITY	66,408.08	56,000.00	54,178.78	65,000.00	66,300.00	67,626.00
101-448.000-943.640	EQUIPMENT RENTAL - MOBILE EQUIPMENT	2,904.00	2,900.00	2,175.03	3,500.00	3,500.00	3,500.00
Total - Dept 448.000		71,742.27	60,719.78	57,363.11	70,395.44	71,763.81	73,155.85
Dept 526.000: LANDFILL CLOSURE							
101-526.000-702.000	WAGES	2,800.06	3,116.32	2,138.30	3,403.08	3,471.15	3,540.57
101-526.000-715.001	PAYROLL TAXES	203.39	238.40	160.33	260.34	265.54	270.85
101-526.000-716.000	FRINGE BENEFITS	696.83	642.38	630.97	666.53	679.86	693.46
101-526.000-718.000	RETIREMENT - LEGACY AND CURRENT	737.09	811.60	611.16	960.29	1,089.92	1,208.73
101-526.000-728.000	SUPPLIES	337.60	1,000.00	152.52	1,000.00	1,020.00	1,040.40
101-526.000-741.000	POSTAGE AND SHIPPING	147.77	200.00	46.53	200.00	1,000.00	1,000.00
101-526.000-801.000	PROFESSIONAL AND CONTRACTED SERVICES	37,140.26	40,000.00	13,489.45	40,000.00	20,800.00	21,216.00
101-526.000-931.000	EQUIPMENT REPAIR	19.37	1,000.00	0.00	1,000.00	1,020.00	1,040.40
101-526.000-956.000	MISCELLANEOUS	0.00	250.00	0.00	250.00	255.00	260.10
Total - Dept 526.000		42,082.37	47,258.70	17,229.26	47,740.24	29,601.48	30,270.51
Dept 528.000: REFUSE COLLECTION/DISPOSAL							
101-528.000-702.000	WAGES	11,096.62	11,806.05	7,496.34	12,847.31	13,104.25	13,366.34
101-528.000-715.001	PAYROLL TAXES	747.30	903.16	549.63	982.82	1,002.48	1,022.52
101-528.000-716.000	FRINGE BENEFITS	2,414.55	1,191.46	1,105.60	1,169.23	1,192.62	1,216.47
101-528.000-718.000	RETIREMENT - LEGACY AND CURRENT	3,345.53	3,576.83	2,450.42	4,165.98	4,728.39	5,243.78
101-528.000-741.000	POSTAGE	2,639.92	2,200.00	2,216.39	2,200.00	2,244.00	2,288.88
101-528.000-759.000	COLOR TRASH BAGS	1,374.00	2,000.00	789.00	2,000.00	2,040.00	2,080.80
101-528.000-759.001	YARD WASTE BAGS	1,287.53	2,000.00	0.00	2,000.00	2,040.00	2,080.80
101-528.000-801.000	CONTRACTED SERVICES	184,927.54	190,000.00	140,292.00	193,000.00	196,860.00	200,797.20
101-528.000-943.636	EQUIPMENT RENTAL - DATA PROCESSING	1,400.00	1,400.00	1,050.03	1,400.00	1,800.00	1,900.00
101-528.000-956.000	MISCELLANEOUS	0.00	0.00	0.00	0.00	0.00	0.00
Total - Dept 528.000		209,232.99	215,077.50	155,949.41	219,765.34	225,011.74	229,996.80

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Dept 595.000: AIRPORT							
101-595.000-702.000	WAGES	7,968.90	10,641.66	4,623.83	11,317.15	11,543.49	11,774.36
101-595.000-715.001	PAYROLL TAXES	581.61	814.09	351.00	865.76	883.08	900.74
101-595.000-716.000	FRINGE BENEFITS	2,422.46	1,343.45	2,232.38	1,397.35	1,425.30	1,453.80
101-595.000-718.000	RETIREMENT - LEGACY AND CURRENT	1,163.74	813.44	857.80	943.69	1,071.09	1,187.84
101-595.000-728.000	SUPPLIES	930.51	700.00	348.72	2,200.00	2,244.00	2,288.88
101-595.000-731.000	AVIATION FUEL	110,256.26	125,000.00	67,720.37	125,000.00	127,500.00	130,050.00
101-595.000-731.001	AVIATION FUEL CREDIT CARD FEE	3,296.14	3,000.00	2,557.64	3,000.00	3,060.00	3,121.20
101-595.000-801.000	PROFESSIONAL AND CONTRACTED SERVICE	40,415.31	42,000.00	28,800.52	42,000.00	42,840.00	43,696.80
101-595.000-850.000	TELEPHONE AND COMMUNICATIONS	5,760.00	5,500.00	3,903.02	5,500.00	5,610.00	5,722.20
101-595.000-922.000	ELECTRICITY	4,530.81	5,500.00	3,292.81	5,500.00	5,610.00	5,722.20
101-595.000-923.000	NATURAL/PROPANE GAS	2,784.50	3,200.00	2,368.15	3,200.00	3,264.00	3,329.28
101-595.000-930.000	REPAIRS - BUILDINGS AND GROUNDS	20,292.80	23,000.00	14,985.75	23,000.00	23,460.00	23,929.20
101-595.000-931.000	REPAIR - EQUIPMENT	1,458.16	8,000.00	1,678.82	8,000.00	8,160.00	8,323.20
101-595.000-943.636	EQUIPMENT RENTAL - DATA PROCESSING	700.00	700.00	525.06	700.00	900.00	900.00
101-595.000-943.640	EQUIPMENT RENTAL - MOBILE EQUIPMENT	2,004.00	2,600.00	1,950.03	2,300.00	2,300.00	2,300.00
101-595.000-956.000	MISCELLANEOUS	149.89	500.00	71.38	250.00	255.00	260.10
101-595.000-958.000	PROFESSIONAL DEVELOPMENT	0.00	500.00	752.77	1,300.00	1,326.00	1,352.52
101-595.000-960.000	PERMIT FEES AND LICENSING	310.00	400.00	310.00	400.00	408.00	416.16
101-595.000-963.000	INSURANCE	4,609.50	7,300.00	6,401.78	7,300.00	7,446.00	7,594.92
101-595.000-970.000	CAPITAL OUTLAY	13,454.19	609,840.00	37,668.44	2,510,256.00	950,000.00	0.00
Total - Dept 595.000		223,088.78	851,352.64	181,400.27	2,754,429.95	1,199,305.96	254,323.40
Dept 701.000: PLANNING							
101-701.000-801.000	PROFESSIONAL AND CONTRACTUAL SERVICES	0.00	5,000.00	0.00	5,000.00	2,850.00	2,907.00
101-701.000-880.000	COMMUNITY PROMOTION	18,135.00	20,000.00	20,162.00	20,000.00	20,040.00	20,440.80
101-701.000-900.000	PRINTING AND PUBLISHING	0.00	0.00	0.00	0.00		
101-701.000-956.000	MISCELLANEOUS	0.00	0.00	0.00	0.00		
101-701.000-958.000	PROFESSIONAL DEVELOPMENT	0.00	800.00	0.00	800.00	816.00	832.32
Total - Dept 701.000		18,135.00	25,800.00	20,162.00	25,800.00	23,706.00	24,180.12
Dept 906.000: DEBT SERVICE							
101-906.000-991.000	PRINCIPAL - NORTH INDUSTRIAL PARK	22,706.41	23,706.41	8,706.41	23,706.41	24,706.41	25,706.41
101-906.000-995.000	INTEREST EXPENSE	18,959.89	19,165.17	9,505.02	18,370.14	17,575.12	16,740.10
Total - Dept 906.000		41,666.30	42,871.58	18,211.43	42,076.55	42,281.53	42,446.51

CITY OF CLARE
MASTER BUDGET - ALL FUNDS
DETAIL OF REVENUES AND BUDGET APPROPRIATIONS
FISCAL YEAR ENDING JUNE 30, 2026

<u>GL NUMBER</u>	<u>DESCRIPTION</u>	<u>2023/24 YEAR END ACTIVITY</u>	<u>2024/25 AMENDED BUDGET</u>	<u>Y-T-D 3/31/2025 BUDGET</u>	<u>FY 2025/26 PROPOSED BUDGET</u>	<u>FORECAST FY2026/27 BUDGET</u>	<u>FORECAST FY2027/28 BUDGET</u>
Dept 955.000: NON DEPARTMENTAL							
101-955.000-801.000	EMERGENCY WARNING SIRENS/SYSTEMS	1,870.16	250.00	1,550.00	250.00	255.00	260.10
101-955.000-951.000	GRANT TWP MILL REIM	546.64	700.00	0.00	700.00	714.00	728.28
101-955.000-951.001	VERNON TWP. REVENUE SHARING	13,549.51	10,000.00	0.00	10,000.00	10,200.00	10,404.00
101-955.000-951.003	LAND LEASE PAYMENT TO THE IDC	0.00	1,100.00	0.00	1,100.00	1,100.00	1,100.00
101-955.000-951.004	GRANT TWP UCA MILLAGE REIM	27,223.36	12,000.00	0.00	20,000.00	20,400.00	20,808.00
101-955.000-964.001	CASH SHORT	0.00	0.00	29.00	0.00	0.00	0.00
101-955.000-964.101	TAX TRIBUNAL REFUNDS	3,784.51	0.00	0.00	0.00	0.00	0.00
Total - Dept 955.000		46,974.18	24,050.00	1,579.00	32,050.00	32,669.00	33,300.38
Dept 999.000: TRANSFERS (OUT) AND OTHER USES							
101-999.000-999.202	TRANSFER (OUT) - MAJOR STREET FUND	0.00	0.00	0.00	0.00	0.00	0.00
101-999.000-999.203	TRANSFER (OUT) - LOCAL STREETS FUND	5,000.00	5,000.00	0.00	0.00	0.00	0.00
101-999.000-999.206	TRANSFER (OUT) - FIRE FUND	98,274.00	107,208.26	92,929.50	123,713.93	126,188.21	128,711.97
101-999.000-999.208	TRANSFER (OUT) - PARKS AND RECREATION	390,000.00	0.00	0.00	160,000.00	250,000.00	300,000.00
101-999.000-999.303	TRANSFER (OUT) - PUBLIC SAFETY DEBT SERV	32,313.84	18,281.88	0.00	17,891.25	17,480.00	17,050.00
Total - Dept 999.000		525,587.84	130,490.14	92,929.50	301,605.18	393,668.21	445,761.97
Total Expenditures		3,185,160.60	3,582,688.84	2,091,942.47	5,827,083.27	4,449,568.73	3,588,969.65
BUDGET NET OF REVENUES AND EXPENDITURES - FUND 101		18,902.76	40,202.35	767,550.17	(125,122.27)	(126,436.38)	29,398.35
	CASH BALANCE - BEGINNING OF THE FISCAL YEAR			975,418.96	1,015,621.31	890,499.04	764,062.66
	CASH BALANCE - FISCAL YEAR-END			1,015,621.31	890,499.04	764,062.66	793,461.01
	THE GENERAL FUND'S TARGET CASH BALANCE IS \$900,000						

CITY OF CLARE
 MASTER BUDGET - ALL FUNDS
 DETAIL OF REVENUES AND BUDGET APPROPRIATIONS
 FISCAL YEAR ENDING JUNE 30, 2026

GL NUMBER	DESCRIPTION	2023/24 YEAR END ACTIVITY	2024/25 AMENDED BUDGET	Y-T-D 3/31/2025 BUDGET	FY 2025/26 PROPOSED BUDGET	FORECAST FY2026/27 BUDGET	FORECAST FY2027/28 BUDGET
Fund 151 - CEMETERY PERPETUAL CARE							
Revenues							
Dept 000.000: GENERAL							
151-000.000-643.000	LOT SALES	2,468.00	1,500.00	2,800.00	1,500.00	9,000.00	10,000.00
151-000.000-664.000	INTEREST	10,624.76	2,500.00	7,259.86	5,000.00	5,100.00	5,202.00
Total - Dept 000.000		13,092.76	4,000.00	10,059.86	6,500.00	14,100.00	15,202.00
Total Revenues		13,092.76	4,000.00	10,059.86	6,500.00	14,100.00	15,202.00
Expenditures							
Dept 268.000: CEMETERY							
151-268.000-956.000	MISCELLANEOUS	600.00	600.00	0.00	600.00	0.00	0.00
Total - Dept 268.000		600.00	600.00	0.00	600.00	0.00	0.00
Dept 999.000: TRANSFERS (OUT) AND OTHER USES							
151-999.000-999.101	TRANSFER (OUT) - GENERAL FUND	6,000.00	6,000.00	0.00	6,000.00	6,000.00	7,000.00
Total - Dept 999.000		6,000.00	6,000.00	0.00	6,000.00	6,000.00	7,000.00
Total Expenditures		6,600.00	6,600.00	0.00	6,600.00	6,000.00	7,000.00
NET OF REVENUES AND EXPENDITURES - FUND 151		6,492.76	(2,600.00)	10,059.86	(100.00)	8,100.00	8,202.00
	CASH BALANCE - BEGINNING OF THE FISCAL YEAR			336,374.00	333,774.00	333,674.00	341,774.00
	CASH BALANCE - FISCAL YEAR-END			333,774.00	333,674.00	341,774.00	349,976.00
THE CEMETERY PERPETUAL CARE FUND DOES NOT HAVE A TARGET CASH BALANCE							

CITY OF CLARE
MASTER BUDGET - ALL FUNDS
DETAIL OF REVENUES AND BUDGET APPROPRIATIONS
FISCAL YEAR ENDING JUNE 30, 2026

GL NUMBER	DESCRIPTION	2023/24 YEAR END ACTIVITY	2024/25 AMENDED BUDGET	Y-T-D 3/31/2025 BUDGET	FY 2025/26 PROPOSED BUDGET	FORECAST FY2026/27 BUDGET	FORECAST FY2027/28 BUDGET
Fund 202 - MAJOR STREETS							
Revenues							
Dept 000.000: GENERAL							
202-000.000-548.000	ACT 48 STATE OF MI METRO ACT	11,720.67	10,000.00	0.00	10,000.00	10,200.00	10,404.00
202-000.000-550.000	TRUNKLINE MAINTENANCE	40,466.42	40,000.00	31,389.63	40,000.00	40,800.00	41,616.00
202-000.000-551.000	ACT 51	349,618.89	363,132.50	216,715.62	368,050.00	375,411.00	382,919.22
202-000.000-569.000	GRANTS - OTHER	1,300.00	0.00	1,500.00	0.00	0.00	0.00
202-000.000-664.000	INTEREST AND DIVIDENDS	1,941.97	1,000.00	2,755.79	1,000.00	1,020.00	1,040.40
202-000.000-676.000	REFUNDS AND REIMBURSEMENTS	1,206.17	0.00	0.00	0.00	0.00	0.00
202-000.000-692.000	MISCELLANEOUS	2,127.54	0.00	1,199.97	0.00	0.00	0.00
Total - Dept 000.000		408,381.66	414,132.50	253,561.01	419,050.00	427,431.00	435,979.62
Dept 931.000: TRANSFERS IN AND OTHER SOURCES							
202-931.000-699.101	TRANSFER IN - GENERAL FUND	0.00	0.00	0.00	0.00	0.00	0.00
Total Revenues		408,381.66	414,132.50	253,561.01	419,050.00	427,431.00	435,979.62
Expenditures							
Dept 444.000: SIDEWALKS							
202-444.000-702.000	WAGES	3,046.12	2,942.13	2,066.55	3,212.50	3,276.75	3,342.29
202-444.000-715.001	PAYROLL TAXES	212.12	225.07	148.15	245.76	250.67	255.69
202-444.000-716.000	FRINGE BENEFITS	1,399.66	1,313.92	929.74	1,371.31	1,398.73	1,426.71
202-444.000-718.000	RETIREMENT - LEGACY AND CURRENT	921.70	893.25	678.10	1,043.79	1,184.70	1,313.84
202-444.000-728.000	SUPPLIES	2,005.47	2,500.00	2,250.00	3,500.00	3,972.50	4,405.50
202-444.000-943.640	EQUIPMENT RENTAL - MOBILE EQUIPMENT	1,704.00	1,700.00	1,275.03	1,800.00	2,000.00	2,000.00
202-444.000-970.000	CAPITAL OUTLAY	0.00	0.00	0.00	0.00	0.00	0.00
Total - Dept 444.000		9,289.07	9,574.37	7,347.57	11,173.36	12,083.36	12,744.02
Dept 446.001: STATE TRUNKLINE MAINTENANCE							
202-446.001-702.000	WAGES	19,569.25	19,106.43	14,358.02	20,844.52	21,261.41	21,686.63
202-446.001-715.001	PAYROLL TAXES	1,365.40	1,461.64	1,026.25	1,594.61	1,626.50	1,659.03
202-446.001-716.000	FRINGE BENEFITS	8,602.49	8,044.44	6,808.91	8,500.08	8,670.09	8,843.49
202-446.001-718.000	RETIREMENT - LEGACY AND CURRENT	5,930.74	5,804.24	4,703.49	6,776.24	7,691.03	8,529.35
202-446.001-728.000	OPERATING SUPPLIES	3,698.12	5,500.00	3,719.44	5,500.00	5,610.00	5,722.20
202-446.001-728.001	OPERATING SUPPLIES-ROAD SALT	12,523.81	15,500.00	6,751.16	15,500.00	15,810.00	16,126.20
202-446.001-801.000	PROFESSIONAL AND CONTRACTUAL SERVICES	0.00	1,100.00	0.00	1,100.00	1,122.00	1,144.44
202-446.001-922.000	ELECTRICITY	86.29	600.00	54.38	600.00	612.00	624.24
202-446.001-943.640	EQUIPMENT RENTAL - MOBILE EQUIPMENT	34,296.00	44,600.00	33,450.03	40,000.00	40,000.00	40,000.00
202-446.001-956.000	MISCELLANEOUS	0.00	100.00	50.00	100.00	0.00	0.00
Total - Dept 446.001		86,072.10	101,816.75	70,921.68	100,515.44	102,403.02	104,335.58

CITY OF CLARE
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<u>GL NUMBER</u>	<u>DESCRIPTION</u>	<u>2023/24 YEAR END ACTIVITY</u>	<u>2024/25 AMENDED BUDGET</u>	<u>Y-T-D 3/31/2025 BUDGET</u>	<u>FY 2025/26 PROPOSED BUDGET</u>	<u>FORECAST FY2026/27 BUDGET</u>	<u>FORECAST FY2027/28 BUDGET</u>
Dept 449.002: PRESERVATION STREETS							
202-449.002-702.000	WAGES	41,767.57	38,285.62	28,185.58	48,422.55	49,391.00	50,378.82
202-449.002-715.001	PAYROLL TAXES	2,915.29	2,928.85	2,021.71	3,704.32	3,778.41	3,853.98
202-449.002-716.000	FRINGE BENEFITS	17,545.09	15,067.04	12,003.18	18,846.91	19,223.85	19,608.33
202-449.002-718.000	RETIREMENT - LEGACY AND CURRENT	12,638.91	11,622.49	9,247.67	15,734.76	17,858.95	19,805.58
202-449.002-728.000	OPERATING SUPPLIES	5,815.14	8,550.00	4,376.14	8,550.00	8,721.00	8,895.42
202-449.002-801.000	PROFESSIONAL AND CONTRACTUAL SERVICES	5,589.86	6,800.00	2,760.03	6,800.00	6,936.00	7,074.72
202-449.002-801.208	PROFESSIONAL SERVICES - TREES	2,732.05	2,500.00	2,606.25	2,600.00	2,500.00	2,500.00
202-449.002-801.970	DRAIN IMPROVEMENTS	12,991.52	12,720.00	12,716.87	12,720.00	13,266.17	12,991.52
202-449.002-943.640	EQUIPMENT RENTAL - MOBILE EQUIPMENT	24,696.00	32,100.00	24,075.00	28,500.00	28,500.00	28,500.00
202-449.002-956.000	MISCELLANEOUS	85.08	200.00	0.00	200.00	0.00	0.00
202-449.002-970.000	CAPITAL IMPROVEMENTS	0.00	0.00	0.00	0.00	0.00	0.00
Total - Dept 449.002		126,776.51	130,774.00	97,992.43	146,078.55	150,175.39	153,608.37
Dept 449.003: WINTER MAINTENANCE							
202-449.003-728.000	OPERATING SUPPLIES	1,498.42	5,000.00	0.00	5,000.00	5,100.00	5,202.00
202-449.003-728.001	OPERATING SUPPLIES-ROAD SALT	3,527.94	5,000.00	1,901.79	5,000.00	5,100.00	5,202.00
202-449.003-943.640	EQUIPMENT RENTAL - MOBILE EQUIPMENT	12,504.00	16,300.00	12,224.97	15,000.00	15,000.00	15,000.00
Total - Dept 449.003		17,530.36	26,300.00	14,126.76	25,000.00	25,200.00	25,404.00
Dept 449.004: ADMIN, ENGINEERING & RECORD KEEPING							
202-449.004-702.000	WAGES	8,024.78	8,319.94	5,598.60	9,055.69	9,236.80	9,421.54
202-449.004-715.001	PAYROLL TAXES	563.50	636.48	409.83	692.76	706.62	720.75
202-449.004-716.000	FRINGE BENEFITS	2,096.58	2,508.29	1,819.50	2,236.61	2,281.34	2,326.97
202-449.004-718.000	RETIREMENT - LEGACY AND CURRENT	2,428.19	2,520.52	1,835.82	2,936.34	3,332.74	3,696.01
202-449.004-801.000	PROFESSIONAL AND CONTRACTUAL SERVICES	0.00	2,000.00	0.00	2,000.00	2,040.00	2,080.80
202-449.004-943.101	ACCTG, FINANCIAL, AUDIT AND HR	1,837.00	2,000.00	3,750.03	5,000.00	2,000.00	2,000.00
202-449.004-943.640	EQUIPMENT RENTAL - MOBILE EQUIPMENT	3,900.00	5,100.00	3,825.00	4,500.00	4,500.00	4,500.00
202-449.004-956.000	MISCELLANEOUS	0.00	100.00	0.00	100.00	102.00	104.04
Total - Dept 449.004		18,850.05	23,185.23	17,238.78	26,521.40	24,199.50	24,850.11
Dept 999.000: TRANSFERS (OUT) AND OTHER USES							
202-999.000-999.000	TRANSFERS OUT - LOCAL STREETS	164,000.00	150,000.00	112,500.00	150,000.00	160,000.00	160,000.00
Total - Dept 999.000		164,000.00	150,000.00	112,500.00	150,000.00	160,000.00	160,000.00
Total Expenditures		422,518.09	441,650.35	320,127.22	459,288.74	474,061.27	480,942.07
NET OF REVENUES AND EXPENDITURES - FUND 202		(14,136.43)	(27,517.85)	(66,566.21)	(40,238.74)	(46,630.27)	(44,962.45)

CITY OF CLARE
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 FISCAL YEAR ENDING JUNE 30, 2026

GL NUMBER	DESCRIPTION	2023/24 YEAR END ACTIVITY	2024/25 AMENDED BUDGET	Y-T-D 3/31/2025 BUDGET	FY 2025/26 PROPOSED BUDGET	FORECAST FY2026/27 BUDGET	FORECAST FY2027/28 BUDGET
	CASH BALANCE - BEGINNING OF THE FISCAL YEAR			286,774.00	259,256.15	219,017.41	172,387.14
	CASH BALANCE - FISCAL YEAR-END			259,256.15	219,017.41	172,387.14	127,424.68
	THE MAJOR STREET FUND'S TARGET CASH BALANCE IS \$30,000						

CITY OF CLARE
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DETAIL OF REVENUES AND BUDGET APPROPRIATIONS
FISCAL YEAR ENDING JUNE 30, 2026

<u>GL NUMBER</u>	<u>DESCRIPTION</u>	<u>2023/24 YEAR END ACTIVITY</u>	<u>2024/25 AMENDED BUDGET</u>	<u>Y-T-D 3/31/2025 BUDGET</u>	<u>FY 2025/26 PROPOSED BUDGET</u>	<u>FORECAST FY2026/27 BUDGET</u>	<u>FORECAST FY2027/28 BUDGET</u>
Fund 203 - LOCAL STS FUND							
Revenues							
Dept 000.000: GENERAL							
203-000.000-569.000	GRANTS - OTHER	1,300.00	0.00	1,500.00	0.00	0.00	0.00
203-000.000-548.000	ACT 48 STATE OF MI METRO ACT	3,906.89	3,000.00	0.00	3,000.00	3,060.00	3,121.20
203-000.000-551.000	ACT 51	152,713.77	158,615.75	94,642.85	160,782.00	163,997.64	167,277.59
203-000.000-664.000	INTEREST AND DIVIDENDS	733.80	350.00	1,085.34	500.00	510.00	520.20
203-000.000-671.005	IN LIEU OF TAXES	0.00	0.00	0.00	0.00	0.00	0.00
203-000.000-672.000	SPECIAL ASSESSMENTS	0.00	0.00	0.00	0.00	0.00	0.00
203-000.000-676.000	REFUNDS AND REIMBURSEMENTS	1,758.72	0.00	0.00	0.00	0.00	0.00
203-000.000-692.000	MISCELLANEOUS	28.51	0.00	18,550.00	0.00	0.00	0.00
Total - Dept 000.000		160,441.69	161,965.75	115,778.19	164,282.00	167,567.64	170,918.99
Dept 931.000: TRANSFERS IN AND OTHER SOURCES							
203-931.000-699.101	TRANSFER IN - GENERAL FUND	5,000.00	5,000.00	0.00	0.00	0.00	0.00
203-931.000-699.202	TRANSFER IN - MAJOR STREET FUND	164,000.00	150,000.00	112,500.00	150,000.00	160,000.00	160,000.00
Total - Dept 931.000		169,000.00	155,000.00	112,500.00	150,000.00	160,000.00	160,000.00
Total Revenues		329,441.69	316,965.75	228,278.19	314,282.00	327,567.64	330,918.99
Expenditures							
Dept 444.000: SIDEWALKS							
203-444.000-702.000	WAGES	3,028.01	2,942.13	2,337.18	3,212.50	3,276.75	3,342.29
203-444.000-715.001	PAYROLL TAXES	210.98	225.07	167.34	245.76	250.67	255.69
203-444.000-716.000	FRINGE BENEFITS	1,399.70	1,313.92	970.98	1,371.31	1,398.73	1,426.71
203-444.000-718.000	RETIREMENT - LEGACY AND CURRENT	916.06	893.25	765.87	1,043.79	1,184.70	1,313.84
203-444.000-728.000	OPERATING SUPPLIES	41.50	2,500.00	0.00	2,500.00	0.00	0.00
203-444.000-943.640	EQUIPMENT RENTAL - MOBILE EQUIPMENT	1,700.00	2,200.00	1,649.97	2,000.00	2,000.00	2,000.00
Total - Dept 444.000		7,296.25	10,074.37	5,891.34	10,373.36	8,110.86	8,338.52
Dept 449.001: CONSTRUCTION STREETS (INCL. ENG.& ROW)							
203-449.001-728.000	OPERATING SUPPLIES	66.63	50.00	93.93	50.00	51.00	52.02
203-449.001-801.000	PROFESSIONAL AND CONTRACTUAL SERVICES	0.00	600.00	0.00	600.00	0.00	0.00
203-449.001-943.640	EQUIPMENT RENTAL - MOBILE EQUIPMENT	3,800.00	4,900.00	3,674.97	4,400.00	4,400.00	4,400.00
Total - Dept 449.001		3,866.63	5,550.00	3,768.90	5,050.00	4,451.00	4,452.02

CITY OF CLARE
MASTER BUDGET - ALL FUNDS
DETAIL OF REVENUES AND BUDGET APPROPRIATIONS
FISCAL YEAR ENDING JUNE 30, 2026

GL NUMBER	DESCRIPTION	2023/24 YEAR END ACTIVITY	2024/25 AMENDED BUDGET	Y-T-D 3/31/2025 BUDGET	FY 2025/26 PROPOSED BUDGET	FORECAST FY2026/27 BUDGET	FORECAST FY2027/28 BUDGET
Dept 449.002: PRESERVATION STREETS							
203-449.002-702.000	WAGES	83,016.72	72,023.27	53,234.13	83,302.42	84,968.47	86,667.84
203-449.002-715.001	PAYROLL TAXES	5,797.80	5,509.78	3,827.29	6,372.64	6,500.09	6,630.09
203-449.002-716.000	FRINGE BENEFITS	35,188.54	28,255.19	22,613.07	31,969.47	32,608.85	33,261.03
203-449.002-718.000	RETIREMENT - LEGACY AND CURRENT	25,120.79	21,833.25	17,479.00	27,032.08	30,681.41	34,025.68
203-449.002-728.000	OPERATING SUPPLIES	5,498.59	8,550.00	5,380.91	8,550.00	8,721.00	8,895.42
203-449.002-801.000	PROFESSIONAL AND CONTRACTUAL SERVICES	504.86	9,100.00	439.28	9,100.00	9,282.00	9,467.64
203-449.002-801.208	PROFESSIONAL SERVICES - TREES	1,157.50	2,500.00	2,106.25	2,500.00	2,500.00	2,500.00
203-449.002-801.970	DRAIN IMPROVEMENTS	56,153.75	54,045.00	55,714.73	56,359.93	55,193.12	55,193.12
203-449.002-922.000	ELECTRICITY	369.93	500.00	282.94	500.00	510.00	520.20
203-449.002-943.640	EQUIPMENT RENTAL - MOBILE EQUIPMENT	50,000.00	65,000.00	48,749.94	58,500.00	58,500.00	58,500.00
203-449.002-956.000	MISCELLANEOUS	25.08	300.00	18,550.00	300.00	306.00	312.12
203-449.002-970.000	CAPITAL OUTLAY	0.00	0.00	0.00	0.00	0.00	0.00
Total - Dept 449.002		262,833.56	267,616.49	228,377.54	284,486.53	289,770.94	295,973.15
Dept 449.003: WINTER MAINTENANCE							
203-449.003-702.000	WAGES	74.25	0.00	190.29	0.00	0.00	0.00
203-449.003-715.001	PAYROLL TAXES	5.26	0.00	13.24	0.00	0.00	0.00
203-449.003-716.000	FRINGE BENEFITS	60.62	0.00	104.41	0.00	0.00	0.00
203-449.003-718.000	RETIREMENT	22.92	0.00	61.77	0.00	0.00	0.00
203-449.003-728.000	OPERATING SUPPLIES	1,498.42	3,400.00	0.00	3,400.00	3,468.00	3,537.36
203-449.003-728.001	OPERATING SUPPLIES-ROAD SALT	1,984.49	2,800.00	1,069.77	2,800.00	2,856.00	2,913.12
203-449.003-943.640	EQUIPMENT RENTAL - MOBILE EQUIPMENT	7,200.00	9,400.00	7,049.97	8,500.00	8,500.00	8,500.00
Total - Dept 449.003		10,845.96	15,600.00	8,489.45	14,700.00	14,824.00	14,950.48
Dept 449.004: ADMIN, ENGINEERING & RECORD KEEPING							
203-449.004-702.000	WAGES	8,025.09	8,319.94	5,598.77	9,055.69	9,236.80	9,421.54
203-449.004-715.001	PAYROLL TAXES	563.41	636.48	409.87	692.76	706.62	720.75
203-449.004-716.000	FRINGE BENEFITS	2,096.61	2,508.29	1,819.52	2,236.61	2,281.34	2,326.97
203-449.004-718.000	RETIREMENT - LEGACY AND CURRENT	2,428.29	2,520.52	1,835.94	2,936.34	3,332.74	3,696.01
203-449.004-728.000	OPERATING SUPPLIES	0.00	100.00	0.00	100.00	102.00	104.04
203-449.004-801.000	PROFESSIONAL AND CONTRACTUAL SERVICES	0.00	2,000.00	0.00	2,000.00	2,040.00	2,080.80
203-449.004-943.101	ACCTG, FINANCIAL, AUDIT AND HR	1,837.00	2,000.00	3,750.03	5,000.00	2,000.00	2,000.00
Total - Dept 449.004		14,950.40	18,085.23	13,414.13	22,021.40	19,699.50	20,350.11
Total Expenditures		299,792.80	316,926.09	259,941.36	336,631.29	336,856.31	344,064.27
NET OF REVENUES AND EXPENDITURES - FUND 203		29,648.89	39.66	(31,663.17)	(22,349.29)	(9,288.67)	(13,145.28)

CITY OF CLARE
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DETAIL OF REVENUES AND BUDGET APPROPRIATIONS
FISCAL YEAR ENDING JUNE 30, 2026

<u>GL NUMBER</u>	<u>DESCRIPTION</u>	<u>2023/24 YEAR END ACTIVITY</u>	<u>2024/25 AMENDED BUDGET</u>	<u>Y-T-D 3/31/2025 BUDGET</u>	<u>FY 2025/26 PROPOSED BUDGET</u>	<u>FORECAST FY2026/27 BUDGET</u>	<u>FORECAST FY2027/28 BUDGET</u>
	CASH BALANCE - BEGINNING OF THE FISCAL YEAR			73,917.00	73,956.66	51,607.37	42,318.70
	CASH BALANCE - FISCAL YEAR-END			73,956.66	51,607.37	42,318.70	29,173.43
	THE LOCAL STREET FUND'S TARGET CASH BALANCE IS \$30,000						

CITY OF CLARE
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 DETAIL OF REVENUES AND BUDGET APPROPRIATIONS
 FISCAL YEAR ENDING JUNE 30, 2026

GL NUMBER	DESCRIPTION	2023/24 YEAR END ACTIVITY	2024/25 AMENDED BUDGET	Y-T-D 3/31/2025 BUDGET	FY 2025/26 PROPOSED BUDGET	FORECAST FY2026/27 BUDGET	FORECAST FY2027/28 BUDGET
Fund 204 - MUNICIPAL STREET FUND							
Revenues							
Dept 000.000: GENERAL							
204-000.000-403.000	CURRENT PROPERTY TAXES	296,256.71	296,219.16	297,339.28	325,000.00	300,000.00	304,000.00
204-000.000-445.000	INTEREST AND PENALTIES TAXES	0.00	300.00	0.00	-	0.00	0.00
204-000.000-664.000	INTEREST	2,199.55	50.00	4,017.05	2,000.00	2,040.00	0.00
204-000.000-671.005	IN LIEU OF TAXES	1,692.84	0.00	0.00	-	0.00	0.00
204-000.000-676.000	REFUNDS AND REIMBURSEMENTS	0.00	0.00	0.00	-	0.00	0.00
Total - Dept 000.000		300,149.10	296,569.16	301,356.33	327,000.00	302,040.00	304,000.00
Total Revenues		300,149.10	296,569.16	301,356.33	327,000.00	302,040.00	304,000.00
Expenditures							
Dept 449.001: CONSTRUCTION STREETS (INCL. ENG.& ROW)							
204-449.001-970.000	CAPITAL OUTLAY	250,543.81	292,471.00	254,096.02	314,625.00	260,000.00	265,000.00
Total - Dept 449.001		250,543.81	292,471.00	254,096.02	314,625.00	260,000.00	265,000.00
Dept 955.000: NON DEPARTMENTAL							
204-955.000-964.204	BOR AND TAX TRIBUNAL REFUNDS	594.03	500.00	0.00	500.00	0.00	0.00
Total - Dept 955.000		594.03	500.00	0.00	500.00	0.00	0.00
Total Expenditures		251,137.84	292,971.00	254,096.02	315,125.00	260,000.00	265,000.00
NET OF REVENUES AND EXPENDITURES - FUND 204		49,011.26	3,598.16	47,260.31	11,875.00	42,040.00	39,000.00
	CASH BALANCE - BEGINNING OF THE FISCAL YEAR			129,124.00	132,722.16	144,597.16	186,637.16
	CASH BALANCE - FISCAL YEAR-END			132,722.16	144,597.16	186,637.16	225,637.16
	THE MUNICIPAL STREET FUND DOES NOT HAVE A TARGET CASH BALANCE						

CITY OF CLARE
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DETAIL OF REVENUES AND BUDGET APPROPRIATIONS
FISCAL YEAR ENDING JUNE 30, 2026

GL NUMBER	DESCRIPTION	2023/24 YEAR END ACTIVITY	2024/25 AMENDED BUDGET	Y-T-D 3/31/2025 BUDGET	FY 2025/26 PROPOSED BUDGET	FORECAST FY2026/27 BUDGET	FORECAST FY2027/28 BUDGET
Fund 206 - FIRE FUND							
Revenues							
Dept 000.000: GENERAL							
206-000.000-428.001	STATE PPT REIMBURSEMENT	0.00	0.00	0.00	0.00	100.00	100.00
206-000.000-502.000	FEDERAL GRANTS	0.00	0.00	0.00	0.00	0.00	0.00
206-000.000-528.000	OTHER FEDERAL GRANTS	0.00	0.00	0.00	0.00	0.00	0.00
206-000.000-539.000	STATE GRANTS	40,520.28	0.00	0.00	0.00	0.00	0.00
206-000.000-607.000	CHARGES FOR SERVICES	50.00	0.00	0.00	0.00	0.00	0.00
206-000.000-607.100	VEHICLE RESPONSES	11,382.47	9,000.00	13,568.03	30,000.00	30,600.00	31,212.00
206-000.000-637.633	GRANT TOWNSHIP	124,085.11	140,000.00	146,204.50	150,000.00	153,000.00	156,060.00
206-000.000-637.634	SHERIDAN TOWNSHIP	59,479.34	70,000.00	74,881.74	75,000.00	76,500.00	78,030.00
206-000.000-637.635	WISE TOWNSHIP	22,923.19	27,000.00	28,321.08	29,000.00	29,580.00	30,171.60
206-000.000-637.636	VERNON TOWNSHIP	54,042.02	50,000.00	20,436.09	56,000.00	57,120.00	58,262.40
206-000.000-664.000	INTEREST AND DIVIDENDS	4,233.44	1,000.00	5,272.24	2,500.00	2,550.00	2,601.00
206-000.000-673.000	SALE OF FIXED ASSETS	0.00	0.00	0.00	0.00	0.00	25,000.00
206-000.000-675.000	DONATIONS/CONTRIBUTIONS	5,615.00	1,000.00	26,425.00	1,000.00	1,000.00	1,000.00
206-000.000-676.000	REFUNDS AND REIMBURSEMENTS	1,230.50	0.00	1,654.29	0.00	0.00	0.00
206-000.000-692.000	MISCELLANEOUS	70.00	0.00	5.81	0.00	200.00	200.00
206-000.000-698.000	BOND PROCEEDS	0.00	0.00	0.00	0.00	0.00	0.00
Total - Dept 000.000		323,631.35	298,000.00	316,768.78	343,500.00	350,650.00	382,637.00
Dept 931.000: TRANSFERS IN AND OTHER SOURCES							
206-931.000-698.000	BOND/ACT 99 FINANCING PROCEEDS	0.00	0.00	0.00	0.00	0.00	0.00
206-931.000-699.101	TRANSFER IN - CITY OF CLARE GENERAL FUND	98,274.00	107,208.26	92,929.50	123,713.93	126,188.21	128,711.97
Total - Dept 931.000		98,274.00	107,208.26	92,929.50	123,713.93	126,188.21	128,711.97
Total Revenues		421,905.35	405,208.26	409,698.28	467,213.93	476,838.21	511,348.97
Expenditures							
Dept 336.000: FIRE DEPARTMENT							
206-336.000-702.000	WAGES	110,483.00	152,099.04	62,445.66	140,835.28	143,651.98	146,525.02
206-336.000-715.001	PAYROLL TAXES	8,353.41	11,635.58	5,213.16	10,773.90	10,989.38	11,209.16
206-336.000-716.000	FRINGE BENEFITS	8,046.77	11,379.53	4,884.84	12,432.29	12,680.93	12,934.55
206-336.000-727.000	OFFICE SUPPLIES	210.09	800.00	350.65	1,000.00	1,020.00	1,040.40
206-336.000-728.000	OPERATING SUPPLIES	18,611.47	15,000.00	6,166.17	15,000.00	15,300.00	15,606.00
206-336.000-728.002	OPERATING SUPPLIES-NON-DEPRECIABLE EQUIP	0.00	0.00	0.00	0.00	0.00	0.00
206-336.000-732.000	SUPPLIES - GAS, OIL AND LUBRICANTS	7,868.12	8,500.00	3,749.28	9,000.00	9,180.00	9,363.60
206-336.000-741.000	POSTAGE	47.83	100.00	52.88	150.00	153.00	156.06
206-336.000-758.000	UNIFORMS & CLEANING	9,344.30	2,300.00	1,185.95	2,300.00	2,346.00	2,392.92
206-336.000-801.000	PROFESSIONAL AND CONTRACTED SERVICES	19,369.84	26,470.00	10,642.92	27,000.00	27,540.00	28,090.80
206-336.000-835.000	EMPLOYEE PHYSICALS	2,155.00	3,200.00	490.00	3,500.00	3,570.00	3,641.40
206-336.000-850.000	TELEPHONE AND OTHER COMMUNICATIONS	3,367.23	4,000.00	2,013.02	4,000.00	4,080.00	4,161.60
206-336.000-880.000	COMMUNITY PROMOTION	4,060.00	5,200.00	2,453.14	5,500.00	5,610.00	5,722.20

CITY OF CLARE
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<u>GL NUMBER</u>	<u>DESCRIPTION</u>	<u>2023/24 YEAR END ACTIVITY</u>	<u>2024/25 AMENDED BUDGET</u>	<u>Y-T-D 3/31/2025 BUDGET</u>	<u>FY 2025/26 PROPOSED BUDGET</u>	<u>FORECAST FY2026/27 BUDGET</u>	<u>FORECAST FY2027/28 BUDGET</u>
206-336.000-920.000	SEWER	1,517.81	1,400.00	1,087.28	1,500.00	1,530.00	1,560.60
206-336.000-921.000	WATER	1,536.06	1,200.00	1,140.41	1,400.00	1,428.00	1,456.56
206-336.000-922.000	ELECTRICITY	4,337.84	6,000.00	4,270.39	6,000.00	6,120.00	6,242.40
206-336.000-923.000	NATURAL GAS	2,177.53	3,000.00	2,005.72	3,250.00	3,315.00	3,381.30
206-336.000-930.000	REPAIRS - BUILDINGS AND GROUNDS	190.10	6,000.00	359.90	6,000.00	6,120.00	6,242.40
206-336.000-931.000	REPAIRS - EQUIPMENT	11,211.05	10,000.00	5,948.42	12,000.00	12,240.00	12,484.80
206-336.000-943.101	ACCTG, FINANCIAL, AUDIT AND HR	2,003.67	5,000.00	7,499.97	20,000.00	2,000.00	2,000.00
206-336.000-943.636	EQUIPMENT RENTAL - DATA PROCESSING	2,100.00	2,100.00	1,575.00	2,600.00	2,600.00	2,700.00
206-336.000-943.640	EQUIPMENT RENTAL - MOBILE EQUIPMENT	3,900.00	3,900.00	3,023.05	50,000.00	50,000.00	50,000.00
206-336.000-956.000	MISCELLANEOUS	1,243.52	5,000.00	1,353.29	5,500.00	5,610.00	5,722.20
206-336.000-958.000	PROFESSIONAL DEVELOPMENT	1,877.78	5,000.00	708.53	6,000.00	6,120.00	6,242.40
206-336.000-963.000	INSURANCE	20,591.82	20,000.00	19,098.03	21,000.00	21,420.00	21,848.40
206-336.000-970.000	CAPITAL OUTLAY	28,230.70	65,404.00	65,477.52	23,000.00	10,290.00	10,805.00
Total - Dept 336.000		272,834.94	374,688.15	213,195.18	389,741.46	364,914.29	371,529.78
Dept 906.000: DEBT SERVICE							
206-906.000-991.000	PRINCIPAL	46,956.52	46,800.00	46,800.00	47,450.00	48,100.00	48,750.00
206-906.000-995.000	INTEREST EXPENSE/AGENT FEES	12,903.33	11,992.00	6,218.22	11,097.00	10,189.00	9,269.00
Total - Dept 906.000		59,859.85	58,792.00	53,018.22	58,547.00	58,289.00	58,019.00
Dept 999.000: TRANSFERS (OUT) AND OTHER USES							
206-999.000-999.303	TRANSFER (OUT) - PUBLIC SAFETY DEBT SERV	28,784.56	18,281.88	0.00	17,891.25	17,480.00	17,050.00
Total - Dept 999.000		28,784.56	18,281.88	0.00	17,891.25	17,480.00	17,050.00
Total Expenditures		361,479.35	451,762.03	266,213.40	466,179.71	440,683.29	446,598.78
NET OF REVENUES AND EXPENDITURES - FUND 206		60,426.00	(46,553.77)	143,484.88	1,034.22	36,154.92	64,750.19
	CASH BALANCE - BEGINNING OF THE FISCAL YEAR			323,366.08	276,812.31	277,846.53	314,001.44
	CASH BALANCE - FISCAL YEAR-END			276,812.31	277,846.53	314,001.44	378,751.64
	THE FIRE FUND'S TARGET CASH BALANCE IS \$75,000						

CITY OF CLARE
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GL NUMBER	DESCRIPTION	2023/24 YEAR END ACTIVITY	2024/25 AMENDED BUDGET	Y-T-D 3/31/2025 BUDGET	FY 2025/26 PROPOSED BUDGET	FORECAST FY2026/27 BUDGET	FORECAST FY2027/28 BUDGET
Fund 208 - PARKS AND RECREATION							
Revenues							
Dept 000.000: GENERAL							
208-000.000-403.000	CURRENT PROPERTY TAXES	74,123.84	74,050.20	74,349.39	80,000.00	81,600.00	82,392.30
208-000.000-445.000	INTEREST AND PENALTIES TAXES	11.59	50.00	0.00	0.00	0.00	0.00
208-000.000-502.000	FEDERAL GRANTS	0.00	0.00	0.00	758,971.50	0.00	0.00
208-000.000-539.000	STATE GRANTS	1,790,381.29	3,428,257.00	457,206.29	4,450,000.00	0.00	0.00
208-000.000-569.000	GRANTS - OTHER	36,174.20	10,000.00	113,825.80	0.00	0.00	0.00
208-000.000-626.001	CHARGES FOR SERVICES - PARKS	25,316.99	23,000.00	17,269.36	20,000.00	20,400.00	20,808.00
208-000.000-626.002	CHARGES FOR SERVICES - RECREATION	14,624.01	10,000.00	8,865.92	10,000.00	10,200.00	10,404.00
208-000.000-653.000	SPONSORSHIPS	723.52	500.00	628.13	1,500.00	1,530.00	1,560.60
208-000.000-664.000	INTEREST	4,099.79	500.00	8,609.94	8,000.00	8,160.00	8,323.20
208-000.000-664.208	INTEREST INCOME-LAKE SHAMROCK 2021 BONDS	1,223.22	1,000.00	0.00	0.00	0.00	0.00
208-000.000-671.005	IN LIEU OF TAXES	423.21	325.00	0.00	325.00	0.00	0.00
208-000.000-671.208	DEPOT LEASE/UTILITY REIMBURSEMENT	2,949.21	2,500.00	2,151.58	2,500.00	3,332.00	3,398.64
208-000.000-672.000	SPECIAL ASSESSMENTS	57,527.25	55,000.00	51,717.01	55,000.00	61,010.94	59,722.18
208-000.000-673.000	SALE OF FIXED ASSETS	0.00	0.00	0.00	0.00	0.00	0.00
208-000.000-675.000	DONATIONS - PARKS AND REC	150.00	0.00	1,722.94	0.00	0.00	0.00
208-000.000-675.001	DONATIONS-SOUTH REC/SOCCER COMPLEX	12,211.43	0.00	0.00	0.00	10,000.00	10,200.00
208-000.000-675.005	DONATIONS - RAILROAD DEPOT	1,315.25	400.00	963.00	400.00	0.00	0.00
208-000.000-676.000	REFUNDS AND REIMBURSEMENTS	315.18	0.00	486.04	0.00	0.00	0.00
208-000.000-692.000	MISCELLANEOUS	0.00	0.00	9,027.28	0.00	0.00	0.00
Total - Dept 000.000		2,021,569.98	3,605,582.20	746,822.68	5,386,696.50	196,232.94	196,808.92
Dept 931.000: TRANSFERS IN AND OTHER SOURCES							
208-931.000-698.000	BOND PROCEEDS	0.00	0.00	0.00	0.00	0.00	0.00
208-931.000-699.000	TRANSFERS IN - GENERAL FUND	390,000.00	0.00	0.00	160,000.00	250,000.00	300,000.00
Total - Dept 931.000		390,000.00	0.00	0.00	160,000.00	250,000.00	300,000.00
Total Revenues		2,411,569.98	3,605,582.20	746,822.68	5,546,696.50	446,232.94	496,808.92
Expenditures							
Dept 751.001: PARKS							
208-751.001-702.000	WAGES	92,056.93	108,820.86	76,095.52	123,689.51	126,163.30	128,686.57
208-751.001-715.001	PAYROLL TAXES	7,015.39	8,324.80	5,891.53	9,462.25	9,651.49	9,844.52
208-751.001-716.000	FRINGE BENEFITS	3,044.69	9,078.47	10,254.27	9,377.30	9,564.85	9,756.14
208-751.001-718.000	RETIREMENT - LEGACY AND CURRENT	13,024.32	14,745.78	13,936.40	17,279.96	19,612.75	21,750.54
208-751.001-728.000	SUPPLIES	10,707.15	10,400.00	3,132.76	15,400.00	15,708.00	16,022.16
208-751.001-741.000	POSTAGE	22.05	30.00	33.56	30.00	30.60	31.21
208-751.001-801.000	PROFESSIONAL AND CONTRACTUAL SERVICES	6,706.75	14,300.00	6,540.00	14,300.00	14,586.00	14,877.72
208-751.001-801.100	CONTRACTED SERVICES - LAKE SHAMROCK	0.00	0.00	0.00	0.00	0.00	0.00
208-751.001-850.000	TELEPHONE AND COMMUNICATIONS	0.00	0.00	0.00	0.00	0.00	0.00

CITY OF CLARE
MASTER BUDGET - ALL FUNDS
DETAIL OF REVENUES AND BUDGET APPROPRIATIONS
FISCAL YEAR ENDING JUNE 30, 2026

GL NUMBER	DESCRIPTION	2023/24 YEAR END ACTIVITY	2024/25 AMENDED BUDGET	Y-T-D 3/31/2025 BUDGET	FY 2025/26 PROPOSED BUDGET	FORECAST FY2026/27 BUDGET	FORECAST FY2027/28 BUDGET
208-751.001-900.000	PRINTING & PUBLISHING	0.00	0.00	0.00	0.00	0.00	0.00
208-751.001-920.000	SEWER	3,185.33	2,600.00	1,104.53	3,000.00	3,060.00	3,121.20
208-751.001-921.000	WATER	3,630.60	3,000.00	5,597.27	4,000.00	4,080.00	4,161.60
208-751.001-922.000	ELECTRICITY	6,706.60	5,500.00	4,866.93	6,000.00	6,120.00	6,242.40
208-751.001-923.000	NATURAL GAS	623.26	1,000.00	532.28	1,000.00	1,020.00	1,040.40
208-751.001-930.000	REPAIRS - BUILDINGS AND GROUNDS	3,270.70	3,700.00	1,961.73	5,700.00	5,814.00	5,930.28
208-751.001-931.000	REPAIRS - EQUIPMENT	244.07	500.00	120.34	500.00	510.00	520.20
208-751.001-940.000	LEASE/RENT	1,100.00	1,100.00	0.00	0.00	1,100.00	1,100.00
208-751.001-943.640	EQUIPMENT RENTAL - MOBILE EQUIPMENT	38,500.00	50,100.00	37,575.00	45,000.00	45,000.00	45,000.00
208-751.001-956.000	MISCELLANEOUS	56.25	2,200.00	0.00	2,200.00	2,244.00	2,288.88
208-751.001-958.000	PROFESSIONAL DEVELOPMENT	0.00	300.00	0.00	300.00	306.00	312.12
208-751.001-963.000	INSURANCE	2,714.36	3,600.00	2,610.36	3,000.00	3,060.00	3,121.20
208-751.001-970.000	CAPITAL OUTLAY - DEPRECIABLE	74,034.89	311,000.00	152,510.70	0.00	40,000.00	40,000.00
208-751.001-970.208	CAPITAL OUTLAY - NON-DEPRECIABLE	0.00	0.00	0.00	0.00	0.00	0.00
Total - Dept 751.001		266,643.34	550,299.91	322,763.18	260,239.02	307,630.99	313,807.15
Dept 751.002: RECREATION							
208-751.002-702.000	WAGES	51,101.61	51,362.75	38,130.25	55,607.73	56,719.89	57,854.28
208-751.002-715.001	PAYROLL TAXES	3,534.94	3,929.25	2,680.44	4,253.99	4,339.07	4,425.85
208-751.002-716.000	FRINGE BENEFITS	24,367.47	25,793.23	19,261.83	26,946.11	27,485.04	28,034.74
208-751.002-718.000	RETIREMENT - LEGACY AND CURRENT	14,301.35	14,590.01	10,997.77	16,992.40	19,286.37	21,388.59
208-751.002-728.000	SUPPLIES	6,265.18	8,700.00	9,026.30	8,700.00	8,874.00	9,051.48
208-751.002-741.000	POSTAGE	25.36	30.00	32.89	50.00	51.00	52.02
208-751.002-801.000	PROFESSIONAL AND CONTRACTUAL SERVICES	13,586.95	10,000.00	13,177.54	13,000.00	13,260.00	13,525.20
208-751.002-943.636	EQUIPMENT RENTAL - DATA PROCESSING	700.00	700.00	525.06	900.00	900.00	900.00
208-751.002-956.000	MISCELLANEOUS	515.68	500.00	224.79	500.00	510.00	520.20
208-751.002-958.000	PROFESSIONAL DEVELOPMENT	1,204.14	1,300.00	640.00	1,400.00	1,428.00	1,456.56
Total - Dept 751.002		115,602.68	116,905.24	94,696.87	128,350.24	132,853.37	137,208.92
Dept 751.003: RAILROAD DEPOT							
208-751.003-728.000	OPERATING SUPPLIES	647.17	1,500.00	111.90	1,500.00	1,530.00	1,560.60
208-751.003-801.000	PROFESSIONAL AND CONTRACTUAL SERVICES	7,753.96	7,100.00	3,894.95	7,100.00	7,242.00	7,386.84
208-751.003-850.000	TELEPHONE AND COMMUNICATIONS	1,375.83	1,400.00	1,006.51	1,400.00	1,428.00	1,456.56
208-751.003-920.000	SEWER	597.49	650.00	495.53	700.00	714.00	728.28
208-751.003-921.000	WATER	646.34	650.00	533.92	700.00	714.00	728.28
208-751.003-922.000	ELECTRICITY	1,902.08	2,200.00	1,688.13	2,200.00	2,244.00	2,288.88
208-751.003-923.000	NATURAL GAS	1,312.66	1,100.00	1,024.90	1,300.00	1,326.00	1,352.52
208-751.003-930.000	REPAIRS - BUILDINGS AND GROUNDS	3,929.73	3,000.00	13,456.33	4,000.00	4,080.00	4,161.60
208-751.003-956.000	MISCELLANEOUS	198.19	1,200.00	0.00	1,200.00	100.00	102.00
208-751.003-963.000	INSURANCE	1,471.27	2,500.00	1,396.75	2,500.00	2,550.00	2,601.00
208-751.003-970.000	CAPITAL OUTLAY	0.00	0.00	0.00	0.00	0.00	0.00
Total - Dept 751.001		19,834.72	21,300.00	23,608.92	22,600.00	21,928.00	22,366.56

CITY OF CLARE
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FISCAL YEAR ENDING JUNE 30, 2026

<u>GL NUMBER</u>	<u>DESCRIPTION</u>	<u>2023/24 YEAR END ACTIVITY</u>	<u>2024/25 AMENDED BUDGET</u>	<u>Y-T-D 3/31/2025 BUDGET</u>	<u>FY 2025/26 PROPOSED BUDGET</u>	<u>FORECAST FY2026/27 BUDGET</u>	<u>FORECAST FY2027/28 BUDGET</u>
Dept 751.004: LAKE SHAMROCK DREDGING							
208-751.004-702.000	WAGES	32,084.56	48,117.62	12,568.83	31,176.80	31,800.34	32,436.34
208-751.004-715.001	PAYROLL TAXES	2,208.59	3,681.00	866.18	2,385.03	2,432.73	2,481.38
208-751.004-716.000	FRINGE BENEFITS	19,668.46	22,852.80	7,408.05	13,208.81	13,472.98	13,742.44
208-751.004-718.000	RETIREMENT - LEGACY AND CURRENT	9,999.99	14,630.90	4,060.36	10,143.37	10,346.24	10,553.16
208-751.004-728.000	SUPPLIES	1,675.43	2,500.00	2,924.35	2,500.00	2,550.00	2,601.00
208-751.004-732.000	SUPPLIES - GAS, OIL AND LUBRICANTS	6,752.39	25,800.00	5,612.89	10,000.00	10,200.00	10,404.00
208-751.004-801.000	PROFESSIONAL AND CONTRACTUAL SERVICES	0.00	17,000.00	0.00	0.00	0.00	0.00
208-751.004-931.000	REPAIRS - EQUIPMENT	885.53	2,500.00	3,221.19	3,000.00	3,060.00	3,121.20
208-751.004-963.000	INSURANCE	1,368.51	1,100.00	1,603.86	1,800.00	1,836.00	1,872.72
208-751.004-970.000	CAPITAL OUTLAY	2,147,968.56	3,000,000.00	520,427.70	4,000,000.00	0.00	0.00
Total - Dept 751.004		2,222,612.02	3,138,182.32	558,693.41	4,074,214.00	75,698.28	77,212.25
Dept 751.005: LAKE SHAMROCK - DAM							
208-751.005-801.000	PROFESSIONAL AND CONTRACTUAL SERVICES	0.00	0.00	103,529.19	1,358,971.50	0.00	0.00
Total - Dept 751.005		0.00	0.00	103,529.19	1,358,971.50	0.00	0.00
Dept 906.000: DEBT SERVICE							
208-906.000-991.000	PRINCIPAL - LAKE SHAMROCK DREDGING	88,000.00	88,000.00	88,000.00	88,000.00	88,000.00	87,000.00
208-906.000-991.001	PRINCIPAL - MILLAGE PURCHASES	15,094.61	16,000.00	16,000.00	16,000.00	17,000.00	17,000.00
208-906.000-995.000	INTEREST EXPENSE/AGENT FEES - LAKE SHAMROCK	21,059.99	19,344.00	19,353.53	17,628.00	15,912.00	14,205.75
208-906.000-995.001	INTEREST EXPENSE - MILLAGE PURCHASES	6,522.38	6,214.00	6,214.00	5,798.00	5,369.00	4,927.00
Total - Dept 906.000		130,676.98	129,558.00	129,567.53	127,426.00	126,281.00	123,132.75
Dept 955.000: NON DEPARTMENTAL							
208-955.000-943.101	ACCTG, FINANCIAL, AUDIT AND HR	2,003.67	3,000.00	3,750.03	5,000.00	5,000.00	5,000.00
208-955.000-964.208	TAX TRIBUNAL REFUNDS	148.50	0.00	0.00	0.00	0.00	0.00
Total - Dept 955.000		2,152.17	3,000.00	3,750.03	5,000.00	5,000.00	5,000.00
Total Expenditures		2,757,521.91	3,959,245.47	1,236,609.13	5,976,800.76	669,391.64	678,727.63
NET OF REVENUES AND EXPENDITURES - FUND 208		(345,951.93)	(353,663.27)	(489,786.45)	(430,104.26)	(223,158.70)	(181,918.71)
	CASH BALANCE - BEGINNING OF THE FISCAL YEAR			447,268.46	133,657.50	35,567.00	158,566.30
	CASH BALANCE - FISCAL YEAR-END		Shamrock Dredging 208-000.000-001.208	990,052.31	676,000.00	346,158.00	158,566.30
				1,083,657.50	379,553.24	158,566.30	(23,352.41)
	THE PARKS AND RECREATION FUND'S TARGET CASH BALANCE IS \$5,000						

CITY OF CLARE
 MASTER BUDGET - ALL FUNDS
 DETAIL OF REVENUES AND BUDGET APPROPRIATIONS
 FISCAL YEAR ENDING JUNE 30, 2026

GL NUMBER	DESCRIPTION	2023/24 YEAR END ACTIVITY	2024/25 AMENDED BUDGET	Y-T-D 3/31/2025 BUDGET	FY 2025/26 PROPOSED BUDGET	FORECAST FY2026/27 BUDGET	FORECAST FY2027/28 BUDGET
Fund 214 - LOCAL DEVELOPMENT FINANCE AUTHORITY							
Revenues							
Dept 000.000: GENERAL							
214-000.000-428.000	CAPTURED PROPERTY TAXES	5,324.92	4,587.19	11,131.04	5,000.00	5,100.00	5,202.00
214-000.000-664.000	INTEREST	13.03	5.00	111.05	50.00	51.00	52.02
Total - Dept 000.000		5,337.95	4,592.19	11,242.09	5,050.00	5,151.00	5,254.02
Total Revenues		5,337.95	4,592.19	11,242.09	5,050.00	5,151.00	5,254.02
Expenditures							
Dept 222.000: TRANSFER OUT - DEBT SERVICE							
214-222.000-922.000	ELECTRICITY	615.42	600.00	384.61	600.00	600.00	600.00
Total - Dept 222.000		615.42	600.00	384.61	600.00	600.00	600.00
Dept 999.000: TRANSFER OUT - DEBT SERVICE							
214-999.000-999.101	TRANSFER OUT - GENERAL FUND - DEBT SVC	4,202.00	3,992.19	0.00	4,500.00	4,550.00	4,600.00
Total - Dept 906.000		4,202.00	3,992.19	0.00	4,500.00	4,550.00	4,600.00
Total Expenditures		4,817.42	4,592.19	384.61	5,100.00	5,150.00	5,200.00
NET OF REVENUES AND EXPENDITURES - FUND 214		520.53	0.00	10,857.48	(50.00)	1.00	54.02
	CASH BALANCE - BEGINNING OF THE FISCAL YEAR			73.00	73.00	23.00	24.00
	CASH BALANCE - FISCAL YEAR-END			73.00	23.00	24.00	78.02
	AS A TIF THE LDFA FUND DOES NOT HAVE A TARGET CASH BALANCE						

CITY OF CLARE
 MASTER BUDGET - ALL FUNDS
 DETAIL OF REVENUES AND BUDGET APPROPRIATIONS
 FISCAL YEAR ENDING JUNE 30, 2026

GL NUMBER	DESCRIPTION	2023/24 YEAR END ACTIVITY	2024/25 AMENDED BUDGET	Y-T-D 3/31/2025 BUDGET	FY 2025/26 PROPOSED BUDGET	FORECAST FY2026/27 BUDGET	FORECAST FY2027/28 BUDGET
Fund 243 - BROWNFIELD REDEVELOPMENT AUTHORITY							
Revenues							
Dept 000.000: GENERAL							
243-000.000-664.000	INTEREST	45.56	15.00	59.98	15.00	4.00	5.00
Total - Dept 000.000		45.56	15.00	59.98	15.00	4.00	5.00
Total Revenues		45.56	15.00	59.98	15.00	4.00	5.00
Expenditures							
Dept 690.000:							
		0.00	0.00	0.00	0.00	0.00	0.00
Total - Dept 690.000		0.00	0.00	0.00	0.00	0.00	0.00
Total Expenditures		0.00	0.00	0.00	0.00	0.00	0.00
NET OF REVENUES AND EXPENDITURES - FUND 243		45.56	15.00	59.98	15.00	4.00	5.00
CASH BALANCE - BEGINNING OF THE FISCAL YEAR				4,642.00	4,657.00	4,672.00	4,676.00
CASH BALANCE - FISCAL YEAR-END				4,657.00	4,672.00	4,676.00	4,681.00
AS A TIF THE BROWNFIELD FUND DOES NOT HAVE A TARGET CASH BALANCE							

CITY OF CLARE
MASTER BUDGET - ALL FUNDS
DETAIL OF REVENUES AND BUDGET APPROPRIATIONS
FISCAL YEAR ENDING JUNE 30, 2026

<u>GL NUMBER</u>	<u>DESCRIPTION</u>	<u>2023/24 YEAR END ACTIVITY</u>	<u>2024/25 AMENDED BUDGET</u>	<u>Y-T-D 3/31/2025 BUDGET</u>	<u>FY 2025/26 PROPOSED BUDGET</u>	<u>FORECAST FY2026/27 BUDGET</u>	<u>FORECAST FY2027/28 BUDGET</u>
Fund 248 - DOWNTOWN DEVELOPMENT AUTHORITY							
Revenues							
Dept 000.000: GENERAL							
248-000.000-428.000	CAPTURED PROPERTY TAXES	119,854.81	110,000.00	107,660.86	125,000.00	127,500.00	130,050.00
248-000.000-573.000	LOCAL COMMUNITY STABILIZATION SHARE APPR	0.00	0.00	4,805.20	0.00	0.00	0.00
248-000.000-664.000	INTEREST	0.00	0.00	0.00	0.00	0.00	0.00
248-000.000-676.000	REFUNDS AND REIMBURSEMENTS	8,134.84	0.00	27,779.84	0.00	0.00	0.00
Total - Dept 000.000		127,989.65	110,000.00	140,245.90	125,000.00	127,500.00	130,050.00
Dept 931.000: TRANSFERS IN AND OTHER SOURCES							
248-931.000-698.000	BOND PROCEEDS	0.00	0.00	0.00	0.00	0.00	0.00
Total - Dept 931.000		0.00	0.00	0.00	0.00	0.00	0.00
Total Revenues		127,989.65	110,000.00	140,245.90	125,000.00	127,500.00	130,050.00
Expenditures							
Dept 737.001: DDA - OPERATIONS							
248-737.001-728.000	OPERATING SUPPLIES	0.00	0.00	0.00	0.00	0.00	0.00
248-737.001-801.000	PROFESSIONAL AND CONTRACTUAL SERVICES	5,222.00	6,500.00	5,222.00	6,000.00	6,120.00	6,242.40
248-737.001-880.000	COMMUNITY PROMOTIONS	0.00	2,500.00	8,500.00	11,000.00	11,000.00	11,000.00
248-737.001-900.000	PRINTING & PUBLISHING	102.00	0.00	43.00	0.00	0.00	0.00
248-737.001-922.000	ELECTRICITY	0.00	0.00	0.00	0.00	0.00	0.00
248-737.001-930.000	REPAIR AND MAINTENANCE	18,798.82	8,500.00	36,052.35	14,850.00	15,147.00	15,449.94
248-737.001-956.000	MISCELLANEOUS	898.85	8,650.00	2,805.80	8,650.00	8,823.00	8,999.46
248-737.001-963.000	INSURANCE	0.00	0.00	0.00	0.00	0.00	0.00
248-737.001-970.000	CAPITAL OUTLAY	4,239.98	24,500.00	14,895.56	50,000.00	0.00	0.00
Total - Dept 737.001		29,261.65	50,650.00	67,518.71	90,500.00	41,090.00	41,691.80
Dept 737.002: DDA - MAINSTREET							
248-737.002-741.000	POSTAGE	0.00	0.00	0.00	0.00	0.00	0.00
248-737.002-956.000	MISCELLANEOUS	296.55	0.00	0.00	0.00	0.00	0.00
248-737.002-967.001	MAINSTREET PROGRAMS	0.00	0.00	0.00	0.00	0.00	0.00
Total - Dept 737.002		296.55	0.00	0.00	0.00	0.00	0.00
Dept 737.003: DDA - ART ALLEY							
248-737.003-801.000	PROFESSIONAL AND CONTRACTUAL SERVICES	0.00	0.00	0.00	0.00	0.00	0.00
Total - Dept 737.003		0.00	0.00	0.00	0.00	0.00	0.00
Dept 906.000: DEBT SERVICE							
248-906.000-991.000	PRINCIPAL	65,000.00	67,000.00	38,000.00	30,000.00	31,000.00	32,000.00
248-906.000-995.000	INTEREST EXPENSE/AGENT FEES	4,859.90	3,763.20	2,033.60	2,925.60	2,373.60	1,803.20
Total - Dept 906.000		69,859.90	70,763.20	40,033.60	32,925.60	33,373.60	33,803.20

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 FISCAL YEAR ENDING JUNE 30, 2026

GL NUMBER	DESCRIPTION	2023/24 YEAR END ACTIVITY	2024/25 AMENDED BUDGET	Y-T-D 3/31/2025 BUDGET	FY 2025/26 PROPOSED BUDGET	FORECAST FY2026/27 BUDGET	FORECAST FY2027/28 BUDGET
Dept 999.000: TRANSFERS (OUT) AND OTHER USES							
248-999.000-943.248	TRANSFER (OUT) - CITY SERVICES	2,503.68	3,000.00	3,749.94	5,000.00	2,000.00	2,000.00
Total - Dept 999.000		2,503.68	3,000.00	3,749.94	5,000.00	2,000.00	2,000.00
Total Expenditures		101,921.78	124,413.20	111,302.25	128,425.60	76,463.60	77,495.00
NET OF REVENUES AND EXPENDITURES - FUND 248		26,067.87	(14,413.20)	28,943.65	(3,425.60)	51,036.40	52,555.00
	CASH BALANCE - BEGINNING OF THE FISCAL YEAR			126,415.35	112,002.15	108,576.55	159,612.95
	CASH BALANCE - FISCAL YEAR-END			112,002.15	108,576.55	159,612.95	212,167.95
	AS A TIF THE DDA FUND DOES NOT HAVE A TARGET CASH BALANCE						

CITY OF CLARE
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 FISCAL YEAR ENDING JUNE 30, 2026

GL NUMBER	DESCRIPTION	2023/24 YEAR END ACTIVITY	2024/25 AMENDED BUDGET	Y-T-D 3/31/2025 BUDGET	FY 2025/26 PROPOSED BUDGET	FORECAST FY2026/27 BUDGET	FORECAST FY2027/28 BUDGET
Fund 287 - LAW ENFORCEMENT 302 TRAINING							
Revenues							
Dept 000.000: GENERAL							
287-000.000-675.301	POLICE TRAINING 302	1,329.72	0.00	0.00	0.00	0.00	0.00
Total - Dept 000.000		1,329.72	0.00	0.00	0.00	0.00	0.00
Total Revenues							
		1,329.72	0.00	0.00	0.00	0.00	0.00
Expenditures							
Dept 301.000: POLICE							
287-301.000-727.000	SUPPLIES	0.00	0.00	0.00	0.00	0.00	0.00
287-301.000-728.000	OPERATING SUPPLIES	0.00	0.00	0.00	0.00	0.00	0.00
287-301.000-956.000	MISCELLANEOUS	0.00	0.00	0.00	0.00	0.00	0.00
287-301.000-958.000	PROFESSIONAL DEVELOPMENT/TRAINING	0.00	0.00	0.00	0.00	0.00	0.00
Total - Dept 301.000		0.00	0.00	0.00	0.00	0.00	0.00
Total Expenditures							
		0.00	0.00	0.00	0.00	0.00	0.00
NET OF REVENUES AND EXPENDITURES - FUND 287							
		1,329.72	0.00	0.00	0.00	0.00	0.00
	CASH BALANCE - BEGINNING OF THE FISCAL YEAR			3,289.02	3,289.02	3,289.02	3,289.02
	CASH BALANCE - FISCAL YEAR-END			3,289.02	3,289.02	3,289.02	3,289.02

THE POLICE 302 TRAINING FUND DOES NOT HAVE A TARGET CASH BALANCE

CITY OF CLARE
 MASTER BUDGET - ALL FUNDS
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 FISCAL YEAR ENDING JUNE 30, 2026

GL NUMBER	DESCRIPTION	2023/24 YEAR END ACTIVITY	2024/25 AMENDED BUDGET	Y-T-D 3/31/2025 BUDGET	FY 2025/26 PROPOSED BUDGET	FORECAST FY2026/27 BUDGET	FORECAST FY2027/28 BUDGET
Fund 303 - PUBLIC SAFETY BLDG DEBT SERVICE							
Revenues							
Dept 931.000: TRANSFERS IN AND OTHER SOURCES							
303-931.000-699.101	TRANSFER IN - GENERAL FUND	32,313.84	18,281.88	0.00	17,891.25	17,480.00	17,050.00
303-931.000-699.206	TRANSFER IN - FIRE FUND	28,784.56	18,281.88	0.00	17,891.25	17,480.00	17,050.00
Total - Dept 931.000		61,098.40	36,563.76	0.00	35,782.50	34,960.00	34,100.00
Total Revenues		61,098.40	36,563.76	0.00	35,782.50	34,960.00	34,100.00
Expenditures							
Dept 223.000: DEBT SERVICE							
303-222.000-991.000	PRINCIPAL	25,000.00	25,000.00	0.00	25,000.00	25,000.00	25,000.00
303-222.000-995.000	BOND INTEREST/FEES	10,316.56	11,563.75	5,591.25	10,782.50	9,963.75	9,101.25
Total - Dept 223.000		35,316.56	36,563.75	5,591.25	35,782.50	34,963.75	34,101.25
Total Expenditures		35,316.56	36,563.75	5,591.25	35,782.50	34,963.75	34,101.25
NET OF REVENUES AND EXPENDITURES - FUND 303		25,781.84	0.01	(5,591.25)	0.00	(3.75)	(1.25)
CASH BALANCE - BEGINNING OF THE FISCAL YEAR				17,890.00	17,890.01	17,890.01	17,886.26
CASH BALANCE - FISCAL YEAR-END				17,890.01	17,890.01	17,886.26	17,885.01
THE PUBLIC SAFETY BLDG DEBT SVC FUND DOES NOT HAVE A TARGET CASH BALANCE							

CITY OF CLARE
MASTER BUDGET - ALL FUNDS
DETAIL OF REVENUES AND BUDGET APPROPRIATIONS
FISCAL YEAR ENDING JUNE 30, 2026

GL NUMBER	DESCRIPTION	2023/24 YEAR END ACTIVITY	2024/25 AMENDED BUDGET	Y-T-D 3/31/2025 BUDGET	FY 2025/26 PROPOSED BUDGET	FORECAST FY2026/27 BUDGET	FORECAST FY2027/28 BUDGET
Fund 590 - SEWER SYSTEM FUND							
Revenues							
Dept 000.000: GENERAL							
590-000.000-502.000	FEDERAL GRANTS	323,357.99	0.00	0.00	0.00	0.00	0.00
590-000.000-539.000	STATE GRANTS	0.00	0.00	0.00	0.00	0.00	0.00
590-000.000-629.000	SERV METERED OM	1,113,659.98	1,150,000.00	847,288.47	1,265,000.00	1,290,300.00	1,316,106.00
590-000.000-632.001	CANNABIS WATER TREATMENT	115,700.00	0.00	126,378.24	100,000.00		
590-000.000-642.000	TAPINS AND GENERAL SERVICE	11,410.84	1,000.00	0.00	1,000.00	0.00	0.00
590-000.000-642.001	DEVELOPMENT ESCROW	15,213.50	0.00	(813.50)	0.00	0.00	0.00
590-000.000-660.000	LATE FEES - UTIL	10,188.30	15,000.00	9,916.29	15,000.00	15,300.00	15,606.00
590-000.000-664.000	INTEREST AND DIVIDENDS	9,149.98	9,000.00	13,465.60	12,000.00	12,240.00	12,484.80
590-000.000-676.000	REFUNDS AND REIMBURSEMENTS	3,465.89	0.00	1,368.85	0.00	0.00	0.00
590-000.000-692.000	MISCELLANEOUS	150.00	0.00	0.00	0.00	0.00	0.00
Total - Dept 000.000		1,602,296.48	1,175,000.00	997,603.95	1,393,000.00	1,317,840.00	1,344,196.80
Total Revenues		1,602,296.48	1,175,000.00	997,603.95	1,393,000.00	1,317,840.00	1,344,196.80
Expenditures							
Dept 536.001: SEWER TREATMENT AND PUMPING							
590-536.001-702.000	WAGES	158,880.80	168,281.55	122,511.02	183,766.55	187,441.88	191,190.72
590-536.001-715.001	PAYROLL TAXES	11,543.35	12,873.54	9,188.56	14,058.14	14,339.30	14,626.09
590-536.001-716.000	FRINGE BENEFITS	33,019.21	34,688.37	23,060.73	35,992.79	36,712.65	37,446.90
590-536.001-718.000	RETIREMENT - LEGACY AND CURRENT	42,199.76	43,826.50	35,350.18	51,855.40	58,855.88	65,271.17
590-536.001-727.000	OFFICE SUPPLIES	375.42	500.00	401.13	500.00	510.00	520.20
590-536.001-728.000	OPERATING SUPPLIES	25,010.87	25,000.00	12,741.30	27,000.00	27,540.00	28,090.80
590-536.001-729.000	SUPPLIES - CHEMICALS	38,192.09	90,000.00	43,638.06	100,000.00	102,000.00	104,040.00
590-536.001-730.000	SUPPLIES - LABORATORY	14,814.22	18,000.00	14,693.77	24,000.00	24,480.00	24,969.60
590-536.001-741.000	POSTAGE AND SHIPPING	71.62	1,000.00	77.76	1,000.00	2,000.00	2,000.00
590-536.001-801.000	PROFESSIONAL AND CONTRACTUAL SERVICES	15,950.16	20,000.00	10,380.39	20,000.00	20,400.00	20,808.00
590-536.001-801.006	CONTRACTED SERVICES - LABORATORY	5,778.40	10,000.00	3,685.70	12,500.00	12,750.00	13,005.00
590-536.001-850.000	TELEPHONE AND COMMUNICATION	7,861.61	10,000.00	7,096.69	13,250.00	13,515.00	13,785.30
590-536.001-920.000	SEWER	307.89	250.00	252.04	250.00	255.00	260.10
590-536.001-922.000	ELECTRICITY	110,599.51	125,000.00	87,995.67	125,000.00	127,500.00	130,050.00
590-536.001-923.000	NATURAL GAS	4,833.48	8,000.00	6,133.10	8,000.00	8,160.00	8,323.20
590-536.001-930.000	REPAIRS - BUILDINGS AND GROUNDS	4,386.39	20,000.00	2,168.06	20,000.00	20,400.00	20,808.00
590-536.001-931.000	REPAIRS - EQUIPMENT	29,538.83	40,000.00	16,418.67	40,000.00	40,800.00	41,616.00
590-536.001-943.636	EQUIPMENT RENTAL - DATA PROCESSING	13,900.00	13,900.00	10,424.97	17,400.00	17,400.00	18,300.00
590-536.001-943.640	EQUIPMENT RENTAL - MOBILE EQUIPMENT	39,996.00	52,000.00	38,999.97	27,600.00	27,600.00	27,600.00
590-536.001-956.000	MISCELLANEOUS	506.66	500.00	56.33	500.00	510.00	520.20
590-536.001-958.000	PROFESSIONAL DEVELOPMENT	2,215.15	4,000.00	2,000.20	4,500.00	4,590.00	4,681.80
590-536.001-960.000	PERMIT FEES AND LICENSING	3,263.90	5,500.00	5,760.00	6,500.00	6,630.00	6,762.60
590-536.001-963.000	INSURANCE	14,241.13	13,500.00	15,798.99	14,500.00	14,790.00	15,085.80

CITY OF CLARE
MASTER BUDGET - ALL FUNDS
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FISCAL YEAR ENDING JUNE 30, 2026

GL NUMBER	DESCRIPTION	2023/24 YEAR END ACTIVITY	2024/25 AMENDED BUDGET	Y-T-D 3/31/2025 BUDGET	FY 2025/26 PROPOSED BUDGET	FORECAST FY2026/27 BUDGET	FORECAST FY2027/28 BUDGET
590-536.001-968.000	DEPRECIATION	304,482.00	0.00	0.00	0.00	0.00	0.00
590-536.001-970.000	CAPITAL OUTLAY	21,561.00	25,000.00	0.00	250,000.00	340,000.00	435,000.00
Total - Dept 536.001		903,529.45	741,819.96	468,833.29	998,172.88	1,109,179.71	1,224,761.48
Dept 536.002: SEWER COLLECTION							
590-536.002-702.000	WAGES	90,522.15	59,902.56	59,807.63	68,775.03	70,150.53	71,553.54
590-536.002-715.001	PAYROLL TAXES	6,322.99	4,582.55	4,308.72	5,261.29	5,366.52	5,473.85
590-536.002-716.000	FRINGE BENEFITS	32,491.32	20,828.42	22,673.89	22,032.89	22,473.55	22,923.02
590-536.002-718.000	RETIREMENT - LEGACY AND CURRENT	27,507.97	18,189.01	19,605.92	21,231.28	24,097.50	26,724.13
590-536.002-727.000	OFFICE SUPPLIES	1,523.14	1,800.00	828.79	1,800.00	1,836.00	1,872.72
590-536.002-728.000	OPERATING SUPPLIES	9,524.40	8,000.00	836.92	8,000.00	8,160.00	8,323.20
590-536.002-741.000	POSTAGE	2,639.94	3,000.00	2,216.48	3,000.00	3,060.00	3,121.20
590-536.002-801.000	PROFESSIONAL AND CONTRACTUAL SERVICES	8,014.85	3,500.00	439.28	3,500.00	3,570.00	3,641.40
590-536.002-801.970	DRAIN IMPROVEMENTS	8,343.93	8,200.00	8,167.53	7,991.08	7,814.68	7,638.29
590-536.002-931.000	REPAIRS - EQUIPMENT	5,925.13	3,000.00	2,432.43	4,000.00	4,080.00	4,161.60
590-536.002-943.640	EQUIPMENT RENTAL - MOBILE EQUIPMENT	81,504.00	106,000.00	79,499.97	87,200.00	87,200.00	87,200.00
590-536.002-956.000	MISCELLANEOUS	95.24	100.00	0.00	100.00	102.00	104.04
590-536.002-958.000	PROFESSIONAL DEVELOPMENT	75.71	600.00	35.26	600.00	612.00	624.24
590-536.002-970.000	CAPITAL IMPROVEMENTS	600.00	0.00	0.00	0.00	162,500.00	25,000.00
Total - Dept 536.002		275,090.77	237,702.54	200,852.82	233,491.57	401,022.78	268,361.23
Dept 906.000: DEBT SERVICE							
590-906.000-995.000	INTEREST EXPENSE/AGENT FEES	63,471.92	60,526.34	30,263.10	59,358.50	57,787.50	56,168.50
590-906.000-995.590	RURAL DEVELOPMENT BOND RESERVE FUNDS	0.00	25,753.00	0.00	25,753.00	25,753.00	25,753.00
Total - Dept 906.000		63,471.92	86,279.34	30,263.10	85,111.50	83,540.50	81,921.50
Dept 999.000: NON-DEPARTMENTAL							
590-999.000-801.000	LITTLE TOBACCO INTERCOUNTY DRAIN - MAINS	0.00	0.00	0.00	0.00	0.00	0.00
590-999.000-943.101	ACCTG, FINANCIAL, AUDIT, HR AND PMT PROC.	9,996.33	10,000.00	7,499.97	10,000.00	10,000.00	10,000.00
590-999.000-964.000	REFUNDS AND REIMBURSEMENTS	0.00	0.00	0.00	0.00	0.00	0.00
Total - Dept 999.000		9,996.33	10,000.00	7,499.97	10,000.00	10,000.00	10,000.00
Total Expenditures		1,252,088.47	1,075,801.84	707,449.18	1,326,775.95	1,603,742.99	1,585,044.21
NET OF REVENUES AND EXPENDITURES - FUND 590		350,208.01	99,198.16	290,154.77	66,224.05	(285,902.99)	(240,847.41)
	CASH BALANCE - BEGINNING OF THE FISCAL YEAR			140,270.00	179,468.16	184,692.21	(164,210.78)
	DEBT PAYMENTS (PRINCIPAL)			60,000.00	61,000.00	63,000.00	65,000.00

CITY OF CLARE
MASTER BUDGET - ALL FUNDS
DETAIL OF REVENUES AND BUDGET APPROPRIATIONS
FISCAL YEAR ENDING JUNE 30, 2026

<u>GL NUMBER</u>	<u>DESCRIPTION</u>	2023/24 YEAR END ACTIVITY	2024/25 AMENDED BUDGET	Y-T-D 3/31/2025 BUDGET	FY 2025/26 PROPOSED BUDGET	FORECAST FY2026/27 BUDGET	FORECAST FY2027/28 BUDGET
	CASH BALANCE - FISCAL YEAR-END			179,468.16	184,692.21	(164,210.78)	(470,058.19)

THE SEWER FUND'S TARGET CASH BALANCE IS \$500,000

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GL NUMBER	DESCRIPTION	2023/24 YEAR END ACTIVITY	2024/25 AMENDED BUDGET	Y-T-D 3/31/2025 BUDGET	FY 2025/26 PROPOSED BUDGET	FORECAST FY2026/27 BUDGET	FORECAST FY2027/28 BUDGET
Fund 591 - WATER SYSTEM FUND							
Revenues							
Dept 000.000: GENERAL							
591-000.000-502.000	FEDERAL GRANTS	0.00	0.00	0.00	0.00	0.00	0.00
591-000.000-539.000	STATE GRANTS	347,545.89	241,514.00	229,928.97	165,775.90	0.00	0.00
591-000.000-607.000	CHARGES FOR SERVICES	0.00	0.00	0.00	0.00	0.00	0.00
591-000.000-628.001	PRP AIR STRIPPER REIMB	111,077.59	199,630.54	128,575.17	242,766.58	161,647.14	166,335.13
591-000.000-629.000	SERV METERED OM	879,150.55	850,000.00	678,583.31	935,000.00	953,700.00	972,774.00
591-000.000-629.002	LAB SERVICE	5,950.00	10,000.00	4,950.00	10,000.00	10,200.00	10,404.00
591-000.000-630.000	METER REPLACEMENT REVENUES	1,944.42	21,000.00	17,120.21	24,000.00	24,480.00	24,969.60
591-000.000-642.000	TAPINS AND GENERAL SERVICE	14,311.71	1,000.00	0.00	1,000.00	1,020.00	1,040.40
591-000.000-642.001	DEVELOPMENT ESCROW	19,151.00	2,000.00	(813.50)	0.00	0.00	0.00
591-000.000-642.002	ON/OFF FEES	2,743.00	3,000.00	2,104.66	3,000.00	3,060.00	3,121.20
591-000.000-642.003	CROSS CONNECTION FEES	1,006.00	900.00	607.00	900.00	918.00	936.36
591-000.000-644.000	HYDRANT RENTAL	562.00	250.00	0.00	250.00	255.00	260.10
591-000.000-660.000	LATE FEES - UTIL	7,082.11	7,000.00	7,772.90	7,500.00	7,650.00	7,803.00
591-000.000-664.000	INTEREST AND DIVIDENDS	18,059.77	10,000.00	17,403.52	15,000.00	15,300.00	15,606.00
591-000.000-670.000	WATER TOWER LEASE - AT&T	24,857.97	20,000.00	19,155.81	20,000.00	20,400.00	20,808.00
591-000.000-670.001	WATER TOWER LEASE - SPRINT	22,825.89	17,622.36	17,589.87	17,622.36	17,974.81	18,334.30
591-000.000-670.002	WATER TOWER LEASE - ISP MGT	1,800.00	1,350.00	1,350.00	1,350.00	1,800.00	1,800.00
591-000.000-676.000	REFUNDS AND REIMBURSEMENTS	2,628.36	0.00	506.26	0.00	0.00	0.00
591-000.000-692.000	MISCELLANEOUS	0.00	0.00	0.00	0.00	0.00	0.00
Total - Dept 000.000		1,460,696.26	1,385,266.90	1,124,834.18	1,444,164.84	1,218,404.95	1,244,192.10
Total Revenues		1,460,696.26	1,385,266.90	1,124,834.18	1,444,164.84	1,218,404.95	1,244,192.10
Expenditures							
Dept 536.003: TREATMENT, PUMPING AND STORAGE							
591-536.003-702.000	WAGES	88,190.72	93,489.75	67,991.48	102,092.53	104,134.38	106,217.06
591-536.003-715.001	PAYROLL TAXES	6,407.37	7,151.97	5,099.65	7,810.08	7,966.28	8,125.61
591-536.003-716.000	FRINGE BENEFITS	17,887.84	19,271.32	16,306.94	19,996.00	20,395.92	20,803.83
591-536.003-718.000	RETIREMENT - LEGACY AND CURRENT	23,420.55	24,348.05	19,615.42	28,808.56	32,697.71	36,261.76
591-536.003-727.000	OFFICE SUPPLIES	489.97	500.00	217.36	500.00	510.00	520.20
591-536.003-728.000	OPERATING SUPPLIES	9,986.13	13,000.00	3,587.64	13,000.00	13,260.00	13,525.20
591-536.003-729.000	SUPPLIES - CHEMICALS	13,155.95	16,000.00	11,154.72	18,000.00	18,360.00	18,727.20
591-536.003-730.000	SUPPLIES - LABORATORY	7,380.32	10,000.00	5,530.85	13,000.00	13,260.00	13,525.20
591-536.003-741.000	POSTAGE AND SHIPPING	202.76	200.00	114.34	200.00	204.00	208.08
591-536.003-801.000	PROFESSIONAL AND CONTRACTUAL SERVICES	18,310.09	30,000.00	8,141.39	30,000.00	30,600.00	31,212.00
591-536.003-801.006	CONTRACTED SERVICES - LABORATORY	7,687.50	7,000.00	2,542.83	7,500.00	7,650.00	7,803.00
591-536.003-850.000	TELEPHONE AND COMMUNICATION	1,997.08	7,000.00	2,736.83	8,500.00	8,670.00	8,843.40
591-536.003-900.000	PRINTING & PUBLISHING	0.00	1,000.00	1,440.00	2,000.00	0.00	0.00
591-536.003-922.000	ELECTRICITY	42,329.24	55,000.00	37,663.41	55,000.00	56,100.00	57,222.00

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GL NUMBER	DESCRIPTION	2023/24 YEAR END ACTIVITY	2024/25 AMENDED BUDGET	Y-T-D 3/31/2025 BUDGET	FY 2025/26 PROPOSED BUDGET	FORECAST FY2026/27 BUDGET	FORECAST FY2027/28 BUDGET
591-536.003-923.000	NATURAL GAS	1,224.32	2,500.00	1,809.71	2,500.00	2,550.00	2,601.00
591-536.003-930.000	REPAIRS - BUILDINGS AND GROUNDS	3,784.87	10,000.00	5,385.34	12,000.00	12,240.00	12,484.80
591-536.003-931.000	REPAIRS - EQUIPMENT	21,544.89	15,000.00	6,916.83	16,250.00	16,575.00	16,906.50
591-536.003-943.636	EQUIPMENT RENTAL - DATA PROCESSING	13,900.00	13,900.00	10,424.97	17,400.00	17,400.00	18,300.00
591-536.003-943.640	EQUIPMENT RENTAL - MOBILE EQUIPMENT	21,200.00	27,600.00	20,700.00	27,600.00	27,600.00	27,600.00
591-536.003-956.000	MISCELLANEOUS	453.66	500.00	103.97	500.00	510.00	520.20
591-536.003-958.000	PROFESSIONAL DEVELOPMENT	1,886.00	4,000.00	1,557.40	4,500.00	4,590.00	4,681.80
591-536.003-960.000	PERMIT FEES AND LICENSING	1,768.08	4,000.00	1,949.38	4,500.00	4,590.00	4,681.80
591-536.003-963.000	INSURANCE	6,762.89	5,000.00	7,195.15	7,000.00	7,140.00	7,282.80
591-536.003-968.000	DEPRECIATION	212,902.00	0.00	0.00	0.00	0.00	0.00
591-536.003-970.000	CAPITAL OUTLAY	18,018.15	55,000.00	726,446.20	165,913.00	320,000.00	83,000.00
Total - Dept 536.003		540,890.38	421,461.09	964,631.81	564,570.16	727,003.28	501,053.45
Dept 536.004: WATER DISTRIBUTION							
591-536.004-702.000	WAGES	127,493.20	150,051.86	85,134.53	169,981.13	173,380.75	176,848.36
591-536.004-715.001	PAYROLL TAXES	8,880.09	11,478.97	6,127.37	13,003.56	13,263.63	13,528.90
591-536.004-716.000	FRINGE BENEFITS	45,745.85	56,525.68	31,401.35	61,050.08	62,271.09	63,516.51
591-536.004-718.000	RETIREMENT - LEGACY AND CURRENT	38,571.43	45,556.59	27,924.35	54,113.49	61,418.81	68,113.46
591-536.004-727.000	OFFICE SUPPLIES	624.55	1,800.00	828.79	1,800.00	1,836.00	1,872.72
591-536.004-728.000	OPERATING SUPPLIES	25,833.14	34,700.00	9,392.42	34,700.00	35,394.00	36,101.88
591-536.004-741.000	POSTAGE	2,639.93	3,000.00	2,238.53	3,000.00	3,060.00	3,121.20
591-536.004-801.000	PROFESSIONAL AND CONTRACTUAL SERVICES	9,379.85	4,500.00	2,664.27	4,500.00	4,590.00	4,681.80
591-536.004-801.970	DRAIN IMPROVEMENTS	17,657.63	17,285.00	17,284.34	16,911.22	16,537.93	16,164.64
591-536.004-931.000	REPAIRS - EQUIPMENT	0.00	300.00	0.00	300.00	306.00	312.12
591-536.004-943.640	EQUIPMENT RENTAL - MOBILE EQUIPMENT	67,100.00	87,200.00	65,399.94	87,200.00	87,200.00	87,200.00
591-536.004-956.000	MISCELLANEOUS	95.24	500.00	0.00	500.00	510.00	520.20
591-536.004-958.000	PROFESSIONAL DEVELOPMENT	338.71	1,200.00	35.26	1,200.00	1,224.00	1,248.48
591-536.004-970.000	CAPITAL OUTLAY	41,852.84	267,246.00	52,486.01	165,775.90	10,000.00	10,000.00
Total - Dept 536.004		386,212.46	681,344.10	300,917.16	614,035.38	470,992.20	483,230.27
Dept 536.005: PRINCIPAL RESPONSIBLE PARTY #1							
591-536.005-702.000	WAGES	44,095.05	46,744.87	33,995.39	51,046.26	52,067.19	53,108.53
591-536.005-715.001	PAYROLL TAXES	3,203.67	3,575.98	2,549.69	3,905.04	3,983.14	4,062.80
591-536.005-716.000	FRINGE BENEFITS	8,908.16	9,635.66	5,273.58	9,998.00	10,197.96	10,401.92
591-536.005-718.000	RETIREMENT - LEGACY AND CURRENT	11,710.16	12,174.03	9,807.64	14,404.28	16,348.86	18,130.88
591-536.005-728.000	OPERATING SUPPLIES	210.00	2,000.00	0.00	2,000.00	2,040.00	2,080.80
591-536.005-741.000	POSTAGE AND SHIPPING	46.52	500.00	13.50	500.00	510.00	520.20
591-536.005-801.000	PROFESSIONAL AND CONTRACTUAL SERVICES	1,674.00	5,000.00	2,977.57	5,000.00	5,100.00	5,202.00
591-536.005-801.006	CONTRACTED SERVICES - LABORATORY	6,973.75	10,000.00	4,631.17	10,000.00	10,200.00	10,404.00
591-536.005-922.000	ELECTRICITY	45,832.97	45,000.00	29,051.86	45,000.00	45,900.00	46,818.00
591-536.005-923.000	NATURAL GAS	4,065.96	15,000.00	5,516.34	15,000.00	15,300.00	15,606.00
591-536.005-931.000	REPAIRS - EQUIPMENT	19,062.39	10,000.00	4,210.36	10,000.00	0.00	0.00

CITY OF CLARE
MASTER BUDGET - ALL FUNDS
DETAIL OF REVENUES AND BUDGET APPROPRIATIONS
FISCAL YEAR ENDING JUNE 30, 2026

<u>GL NUMBER</u>	<u>DESCRIPTION</u>	<u>2023/24 YEAR END ACTIVITY</u>	<u>2024/25 AMENDED BUDGET</u>	<u>Y-T-D 3/31/2025 BUDGET</u>	<u>FY 2025/26 PROPOSED BUDGET</u>	<u>FORECAST FY2026/27 BUDGET</u>	<u>FORECAST FY2027/28 BUDGET</u>
591-536.005-970.000	CAPITAL OUTLAY	2,613.00	40,000.00	33,286.24	75,913.00	0.00	0.00
Total - Dept 536.005		148,395.63	199,630.54	131,313.34	242,766.58	161,647.14	166,335.13
Dept 906.000: DEBT SERVICE							
591-906.000-995.000	INTEREST EXPENSE/AGENT FEES	47,363.44	45,010.00	37,209.68	44,122.00	43,223.00	42,314.00
591-906.000-995.591	RURAL DEVELOPMENT BOND RESERVE FUNDS	0.00	36,160.00	0.00	35,535.00	35,535.00	35,535.00
Total - Dept 906.000		47,363.44	81,170.00	37,209.68	79,657.00	78,758.00	77,849.00
Dept 999.000: NON-DEPARTMENTAL							
591-999.000-801.000	LITTLE TOBACCO INTERCOUNTY DRAIN - WATER MAINS	0.00	0.00	0.00	0.00	0.00	0.00
591-999.000-943.101	ACCTG, FINANCIAL, AUDIT, HR AND PMT PROC.	9,996.33	10,000.00	7,499.97	10,000.00	10,000.00	10,000.00
591-999.000-964.000	REFUNDS AND REIMBURSEMENTS	0.00	0.00	0.00	0.00	0.00	0.00
Total - Dept 999.000		9,996.33	10,000.00	7,499.97	10,000.00	10,000.00	10,000.00
Total Expenditures		1,132,858.24	1,393,605.73	1,441,571.96	1,511,029.11	1,448,400.63	1,238,467.85
NET OF REVENUES AND EXPENDITURES - FUND 591		327,838.02	(8,338.83)	(316,737.78)	(66,864.27)	(229,995.68)	5,724.24
	CASH BALANCE - BEGINNING OF THE FISCAL YEAR			700,988.00	656,649.17	552,784.90	285,789.21
	DEBT PAYMENTS (PRINCIPAL)			36,000.00	37,000.00	37,000.00	39,000.00
	CASH BALANCE - FISCAL YEAR-END			656,649.17	552,784.90	285,789.21	252,513.46
	THE WATER FUND'S TARGET CASH BALANCE IS \$400,000						

CITY OF CLARE
MASTER BUDGET - ALL FUNDS
DETAIL OF REVENUES AND BUDGET APPROPRIATIONS
FISCAL YEAR ENDING JUNE 30, 2026

GL NUMBER	DESCRIPTION	2023/24 YEAR END ACTIVITY	2024/25 AMENDED BUDGET	Y-T-D 3/31/2025 BUDGET	FY 2025/26 PROPOSED BUDGET	FORECAST FY2026/27 BUDGET	FORECAST FY2027/28 BUDGET
Fund 636 - DATA PROCESSING							
Revenues							
Dept 000.000: GENERAL							
636-000.000-664.000	INTEREST AND DIVIDENDS	428.50	5.00	656.75	500.00	510.00	520.20
636-000.000-676.000	REFUNDS AND REIMBURSEMENTS	21.74	0.00	85.56	0.00	0.00	0.00
636-000.000-676.101	CHARGES FOR SERVICES - GENERAL FUND	27,900.00	27,900.00	20,925.00	35,200.00	35,200.00	36,900.00
636-000.000-676.206	CHARGES FOR SERVICES - FIRE FUND	2,100.00	2,100.00	1,575.00	2,600.00	2,600.00	2,700.00
636-000.000-676.208	CHARGES FOR SERVICES - PARKS & RECREATION	700.00	700.00	525.06	900.00	900.00	900.00
636-000.000-676.590	CHARGES FOR SERVICES - SEWER FUND	13,900.00	13,900.00	10,424.97	17,400.00	17,400.00	18,300.00
636-000.000-676.591	CHARGES FOR SERVICES - WATER FUND	13,900.00	13,900.00	10,424.97	17,400.00	17,400.00	18,300.00
636-000.000-692.000	MISCELLANEOUS	0.00	0.00	783.85	0.00	0.00	0.00
Total - Dept 000.000		58,950.24	58,505.00	45,401.16	74,000.00	74,010.00	77,620.20
Total Revenues		58,950.24	58,505.00	45,401.16	74,000.00	74,010.00	77,620.20
Expenditures							
Dept 228.000: DATA PROCESSING, INFORMATION TECHNOLOGY							
636-228.000-728.000	SUPPLIES	1,923.56	7,500.00	1,589.45	5,000.00	5,100.00	5,202.00
636-228.000-801.000	PROFESSIONAL AND CONTRACTUAL SERVICES	41,241.65	30,000.00	18,444.56	60,000.00	61,200.00	62,424.00
636-228.000-931.000	REPAIRS - EQUIPMENT	85.00	2,500.00	0.00	1,500.00	1,530.00	1,560.60
636-228.000-956.000	MISCELLANEOUS	162.99	100.00	0.00	100.00	0.00	0.00
636-228.000-958.000	PROFESSIONAL DEVELOPMENT	0.00	250.00	0.00	250.00	255.00	260.10
636-228.000-963.000	INSURANCE	1,112.27	1,500.00	987.74	1,500.00	1,530.00	1,560.60
636-228.000-968.000	DEPRECIATION	26,102.00	0.00	0.00	0.00	0.00	0.00
636-228.000-970.000	CAPITAL OUTLAY	0.00	5,000.00	2,496.31	10,000.00	10,000.00	10,000.00
Total - Dept 228.000		70,627.47	46,850.00	23,518.06	78,350.00	79,615.00	81,007.30
Dept 999.000: NON-DEPARTMENTAL							
636-999.000-943.101	ACCTG, FINANCIAL, AUDIT AND FIXED ASSETS	11,003.66	16,000.00	3,750.03	5,000.00	11,000.00	11,000.00
Total - Dept 999.000		11,003.66	16,000.00	3,750.03	5,000.00	11,000.00	11,000.00
Total Expenditures		81,631.13	62,850.00	27,268.09	83,350.00	90,615.00	92,007.30
NET OF REVENUES AND EXPENDITURES - 636		(22,680.89)	(4,345.00)	18,133.07	(9,350.00)	(16,605.00)	(14,387.10)
	CASH BALANCE - BEGINNING OF THE FISCAL YEAR			78,206.44	73,861.44	64,511.44	47,906.44
	CASH BALANCE - FISCAL YEAR-END			73,861.44	64,511.44	47,906.44	33,519.34
	THE DATA PROCESSING FUND'S TARGET CASH BALANCE IS \$30,000						

CITY OF CLARE
MASTER BUDGET - ALL FUNDS
DETAIL OF REVENUES AND BUDGET APPROPRIATIONS
FISCAL YEAR ENDING JUNE 30, 2026

<u>GL NUMBER</u>	<u>DESCRIPTION</u>	<u>2023/24 YEAR END ACTIVITY</u>	<u>2024/25 AMENDED BUDGET</u>	<u>Y-T-D 3/31/2025 BUDGET</u>	<u>FY 2025/26 PROPOSED BUDGET</u>	<u>FORECAST FY2026/27 BUDGET</u>	<u>FORECAST FY2027/28 BUDGET</u>
Fund 640 - MOBILE EQUIPMENT							
Revenues							
Dept 000.000: GENERAL							
640-000.000-502.000	FEDERAL GRANTS	62,300.00	0.00	0.00	0.00	0.00	0.00
640-000.000-539.000	STATE GRANTS	0.00	0.00	0.00	0.00	0.00	0.00
640-000.000-630.000	METER REPLACEMENT REVENUES	21,337.33	0.00	19.96	0.00	0.00	0.00
640-000.000-660.000	LATE FEES - UTIL	318.48	0.00	0.00	0.00	0.00	0.00
640-000.000-664.000	INTEREST AND DIVIDENDS	1,613.44	30.00	2,192.94	2,000.00	2,040.00	2,080.80
640-000.000-669.101	EQUIPMENT RENTAL - GENERAL FUND	56,700.00	73,800.00	45,150.03	66,400.00	66,400.00	66,400.00
640-000.000-669.202	EQUIPMENT RENTAL - MAJOR STREET FUND	77,100.00	100,300.00	74,850.03	90,000.00	90,000.00	90,000.00
640-000.000-669.203	EQUIPMENT RENTAL - LOCAL STREET FUND	62,700.00	81,500.00	61,124.85	73,400.00	73,400.00	73,400.00
640-000.000-669.206	EQUIPMENT RENTAL - FIRE DEPARTMENT	3,900.00	5,100.00	2,925.00	50,000.00	50,000.00	50,000.00
640-000.000-669.208	EQUIPMENT RENTAL - PARKS AND RECREATION	38,500.00	50,100.00	37,575.00	45,000.00	45,000.00	45,000.00
640-000.000-669.590	EQUIPMENT RENTAL - SEWER FUND	121,500.00	158,000.00	118,499.94	114,800.00	114,800.00	114,800.00
640-000.000-669.591	EQUIPMENT RENTAL - WATER FUND	88,300.00	114,800.00	86,099.94	114,800.00	114,800.00	114,800.00
640-000.000-673.000	SALE OF FIXED ASSETS	1,050.00	0.00	921.00	0.00	0.00	0.00
640-000.000-676.000	REFUNDS AND REIMBURSEMENTS	291.99	0.00	731.50	0.00	0.00	0.00
640-000.000-692.000	MISCELLANEOUS	2,888.19	0.00	592.93	0.00	0.00	0.00
640-000.000-698.000	BOND PROCEEDS	0.00	0.00	0.00	0.00	0.00	0.00
Total - Dept 000.000		538,499.43	583,630.00	430,683.12	556,400.00	556,440.00	556,480.80
Dept 931.000: TRANSFERS IN AND OTHER SOURCES							
640-931.000-698.000	ACT 99/BOND PROCEEDS	0.00	0.00	0.00	0.00	0.00	0.00
Total - Dept 931.000		0.00	0.00	0.00	0.00	0.00	0.00
Total Revenues		538,499.43	583,630.00	430,683.12	556,400.00	556,440.00	556,480.80
Expenditures							
Dept 441.000: DEPARTMENT OF PUBLIC WORKS							
640-441.000-702.000	WAGES	75,540.59	78,428.09	53,090.41	85,326.66	87,033.19	88,773.86
640-441.000-715.001	PAYROLL TAXES	5,282.62	5,999.75	3,818.51	6,527.49	6,658.04	6,791.20
640-441.000-716.000	FRINGE BENEFITS	28,728.76	24,956.78	20,158.47	28,038.31	28,599.07	29,171.05
640-441.000-718.000	RETIREMENT - LEGACY AND CURRENT	22,847.68	23,944.84	17,419.44	27,865.10	31,626.88	35,074.21
640-441.000-727.000	OFFICE SUPPLIES	1,129.52	1,600.00	121.76	2,000.00	2,040.00	2,080.80
640-441.000-728.000	OPERATING SUPPLIES	6,404.15	11,000.00	4,164.81	1,100.00	1,122.00	1,144.44
640-441.000-732.000	SUPPLIES - GAS, OIL AND LUBRICANTS	69,795.54	94,600.00	57,351.66	94,600.00	96,492.00	98,421.84
640-441.000-801.000	PROFESSIONAL AND CONTRACTUAL SERVICES	10,790.45	8,500.00	7,151.02	8,500.00	8,670.00	8,843.40
640-441.000-801.301	VEHICLE REPAIRS - POLICE	1,260.31	7,500.00	3,056.07	7,500.00	7,650.00	7,803.00
640-441.000-850.000	TELEPHONE AND COMMUNICATION	4,727.49	4,000.00	3,692.63	4,000.00	4,080.00	4,161.60

CITY OF CLARE
MASTER BUDGET - ALL FUNDS
DETAIL OF REVENUES AND BUDGET APPROPRIATIONS
FISCAL YEAR ENDING JUNE 30, 2026

GL NUMBER	DESCRIPTION	2023/24 YEAR END ACTIVITY	2024/25 AMENDED BUDGET	Y-T-D 3/31/2025 BUDGET	FY 2025/26 PROPOSED BUDGET	FORECAST FY2026/27 BUDGET	FORECAST FY2027/28 BUDGET
640-441.000-861.000	MILEAGE REIMBURSEMENT	0.00	100.00	0.00	100.00	102.00	104.04
640-441.000-900.000	PRINTING & PUBLISHING	0.00	200.00	0.00	200.00	0.00	0.00
640-441.000-920.000	SEWER	223.33	2,700.00	2,172.81	2,800.00	2,856.00	2,913.12
640-441.000-921.000	WATER	184.84	4,000.00	2,286.76	4,000.00	4,080.00	4,161.60
640-441.000-922.000	ELECTRICITY	3,642.59	4,500.00	2,997.79	4,500.00	4,590.00	4,681.80
640-441.000-923.000	NATURAL GAS	9,576.69	8,600.00	8,068.40	8,600.00	8,772.00	8,947.44
640-441.000-930.000	REPAIRS - BUILDINGS AND GROUNDS	5,637.76	25,000.00	5,180.76	25,000.00	25,500.00	26,010.00
640-441.000-931.000	REPAIRS - EQUIPMENT	48,484.02	65,000.00	38,407.16	75,000.00	76,500.00	78,030.00
640-441.000-931.301	EQUIP REPAIRS - POLICE VEHICLES	5,323.93	7,500.00	1,405.78	10,000.00	10,200.00	10,404.00
640-441.000-956.000	MISCELLANEOUS	318.49	800.00	616.99	800.00	816.00	832.32
640-441.000-958.000	PROFESSIONAL DEVELOPMENT	0.00	1,500.00	377.92	1,500.00	500.00	510.00
640-441.000-963.000	INSURANCE	9,305.06	12,000.00	8,444.55	9,000.00	9,180.00	9,363.60
640-441.000-968.000	DEPRECIATION	155,180.00	0.00	0.00	0.00	0.00	0.00
640-441.000-970.000	CAPITAL OUTLAY	32,332.47	69,524.58	60,262.58	305,257.00	0.00	0.00
Total - Dept 441.000		496,716.29	461,954.04	300,246.28	712,214.55	417,067.19	428,223.33
Dept 906.000: DEBT SERVICE							
640-906.000-991.000	PRINCIPAL PAYMENTS	25,042.02	49,904.73	49,904.58	50,730.11	51,572.59	52,432.80
640-906.000-995.000	INTEREST EXPENSE/AGENT FEES	14,155.21	13,002.76	9,894.04	11,809.51	10,592.50	9,351.12
Total - Dept 906.000		39,197.23	62,907.49	59,798.62	62,539.62	62,165.09	61,783.92
Dept 999.000: NON-DEPARTMENTAL							
640-999.000-943.101	ACCTG, FINANCIAL, AUDIT AND FIXED ASSETS	996.33	2,000.00	3,750.03	5,000.00	1,000.00	1,000.00
Total - Dept 999.000		996.33	2,000.00	3,750.03	5,000.00	1,000.00	1,000.00
Total Expenditures		536,909.85	526,861.53	363,794.93	779,754.17	480,232.28	491,007.25
NET OF REVENUES AND EXPENDITURES - FUND 640		1,589.58	56,768.47	66,888.19	(223,354.17)	76,207.72	65,473.55
	CASH BALANCE - BEGINNING OF THE FISCAL YEAR			288,221.00	344,989.47	121,635.30	197,843.02
	CASH BALANCE - FISCAL YEAR-END			344,989.47	121,635.30	197,843.02	263,316.57
	THE MOBILE EQUIPMENT FUND'S TARGET CASH BALANCE IS \$100,000						

CITY OF CLARE
 MASTER BUDGET - ALL FUNDS
 DETAIL OF REVENUES AND BUDGET APPROPRIATIONS
 FISCAL YEAR ENDING JUNE 30, 2026

GL NUMBER	DESCRIPTION	2023/24 YEAR END ACTIVITY	2024/25 AMENDED BUDGET	Y-T-D 3/31/2025 BUDGET	FY 2025/26 PROPOSED BUDGET	FORECAST FY2026/27 BUDGET	FORECAST FY2027/28 BUDGET
Fund 765 - HATTON TOWNSHIP LANDFILL TRUST FUND							
Revenues							
Dept 000.000: GENERAL							
765-000.000-664.000	INTEREST	8,975.54	500.00	0.00	5,000.00	5,000.00	5,000.00
Total - Dept 000.000		8,975.54	500.00	0.00	5,000.00	5,000.00	5,000.00
Total Revenues		8,975.54	500.00	0.00	5,000.00	5,000.00	5,000.00
Expenditures							
Dept 000.000:							
Total - Dept 000.000		0.00	0.00	0.00	0.00	0.00	0.00
Total Expenses/Transfers		0.00	0.00	0.00	0.00	0.00	0.00
NET OF REVENUES AND EXPENDITURES - FUND 765		8,975.54	500.00	0.00	5,000.00	5,000.00	5,000.00
CASH BALANCE - BEGINNING OF THE FISCAL YEAR				210,055.60	210,555.60	215,555.60	220,555.60
CASH BALANCE - FISCAL YEAR-END				210,555.60	215,555.60	220,555.60	225,555.60
THE HATTON TOWNSHIP LANDFILL TRUST FUND'S REQUIRED CASH BALANCE IS \$200,000							
TOTAL REVENUES - ALL FUNDS		10,953,823.13	12,019,421.91	7,559,339.37	16,421,115.77	9,656,652.09	9,109,525.42
TOTAL EXPENDITURES - ALL FUNDS		10,429,754.04	12,276,532.02	7,086,291.87	17,257,926.11	10,376,129.49	9,334,625.26
TOTAL TRANSFERS FROM FUNDBALANCE					836,810.34	719,477.40	225,099.84
NET OF REVENUES AND EXPENDITURES		524,069.09	(257,110.11)	473,047.50	(0.00)	(0.00)	0.00

CITY OF CLARE
FY2025/26 CAPITAL IMPROVEMENTS
ALL FUNDS AND ACTIVITIES

Project Description	Anticipated Capital Investment Amount
<u>General Fund - Buildings</u>	
Total	\$ -
<u>General Fund - Police Department</u>	
	\$ -
<u>General Fund - Airport</u>	
Rehab Runway 4/22. Total cost \$2,073,600 with the City's share being \$103,680	\$ 2,073,600.00
Install Rwy Vert/Visual Guide-System - Runway 4/22 PAPIs LED PAPIs. Total cost \$350,000 with the City's share being \$17,500	\$ 350,000.00
Fuel System & Crack Sealing. FY25 Airport Development Grant	\$ 76,480.00
Repairs to Airport Terminal Building	\$ 10,176.00
Total	\$ 2,510,256.00
<u>Municipal Streets</u>	
300 blk W. State St. & 600 blk Pine St. w\asphalt	\$ 226,250.00
1 1/2" overlay	\$ 88,375.00
Total	\$ 314,625.00
<u>Fire Department</u>	
Three Complete Sets of Firefighter Turnout Gear	\$ 11,500.00
Replace 1000 - 5" fire hose for 1847	\$ 11,500.00
Total	\$ 23,000.00

CITY OF CLARE
FY2025/26 CAPITAL IMPROVEMENTS
ALL FUNDS AND ACTIVITIES

Project Description	Anticipated Capital Investment Amount
 <u>Parks and Recreation</u>	
Lake Shamrock Dredging & Dam. Funding for the project provided through Infrastructure Senate Bill 565.	\$ 4,000,000.00
Lake Shamrock Dam Rehabilitation - Design and Construction. Funding provided through EGLE DRRGP \$600,000 grant \$70,000 Local match.	\$ 600,000.00
Lake Shamrock Dam Rehabilitation - Design and Construction. Funding provided through FEMA HHPD \$758,971.50 grant \$265,640 Local match.	\$ 758,971.50
Total	\$ 5,358,971.50
 <u>Downtown Development Authority</u>	
Public Restrooms at Depot	\$ 50,000.00
Total	\$ 50,000.00
 <u>Sewer System - Plant</u>	
Splitter Box rehab and Ferric Valve Replacement	\$ 215,000.00
Rehab Lift Station #3 pump #2	\$ 15,000.00
Generator transfer switch	\$ 20,000.00
Total	\$ 250,000.00
 <u>Sewer System - Collection</u>	
Total	\$ -
 <u>Water System - Plant</u>	
New Well #8 (1/2 to be reimbursed by PRP)	\$ 100,000.00
Well #9 Rehab (1/2 to be reimbursed by PRP)	\$ 51,825.00
Cathodic protection for North Tower	\$ 40,000.00
Water Reliability Study	\$ 20,000.00
Exploratory Wells	\$ 15,000.00
Tower Mixer in North Tower	\$ 15,000.00
Total	\$ 241,825.00

**CITY OF CLARE
 FY2025/26 CAPITAL IMPROVEMENTS
 ALL FUNDS AND ACTIVITIES**

Project Description	Anticipated Capital Investment Amount
 <u>Water System - Distribution</u>	
6th Street - watermain replacement (Lead Line Service Grant)	\$ 155,775.90
Seven fire hydrant replacements	\$ 10,000.00
Total	\$ 165,775.90
 <u>Data Processing</u>	
Technology Improvements/Maintenance/Future Upgrades	\$ 10,000.00
Total	\$ 10,000.00
 <u>Mobile Equipment</u>	
2025 International 5 yd dump truck and underbody scraper	\$ 205,257.00
Heavy Equipment Hoist	\$ 100,000.00
Total	\$ 305,257.00



CITY HALL

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Manager x102

Assessor x103

Clerk x106

Treasurer x107

**DEPARTMENT OF
PUBLIC WORKS**

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UTILITY BILLING

Ph 989.386.7541 x201

W/WWT PLANT

Ph 989.386.2321

Fx 989.386.2387

**POLICE DEPT.
NON-EMERGENCY**

Ph 989.386.2121

Fx 989.386.0440

**FIRE DEPT.
NON-EMERGENCY**

Ph 989.386.2151

Fx 989.386.3020

**PARKS &
RECREATION**

Ph 989.386.7541 x213

Fx 989.386.4508

AIRPORT

Ph 989.386.0445

Fx 989.386.4508

**CITY OF CLARE
NOTICE OF PUBLIC HEARINGS ON
PROPOSED 2025-2026 BUDGET**

The City of Clare Planning Commission will hold a public hearing on Wednesday, April 9, 2025, at 5:30 p.m., to receive public comment pertaining to Fiscal Year 2025-26 Capital Improvement Projects as part of the budget process.

Following the recommendations made by the City's Planning Commission, the capital improvements schedule will be presented to the City Commission as part of the budget workshop process. The City will be conducting budget workshops for the Fiscal Year 2025-26 during the regularly scheduled meetings on April 21st & May 5th, 2025, City Commission meetings.

PLEASE TAKE NOTICE that on June 2nd, 2025, the Clare City Commission will hold a public hearing to consider the adoption of the City's Fiscal Year 2025-26 budget, amendments to the City's fee and rate schedule, and single lot assessments at 6:00 p.m.

A copy of the proposed budget is available for public inspection by contacting fiscal services at vcorlew@cityofclare.gov or by calling (989) 424-4069.

The public is encouraged to provide input during the public comment period or public hearing portions of the meetings. Written and verbal comments will be accepted until 4 p.m. on the date of the meetings and may be submitted to the City Clerk at Clare City Hall, 202 W. Fifth St., Clare, MI 48617, via email to dlyon@cityofclare.gov, or by calling (989) 424-4068.

The City of Clare is an equal opportunity provider and employer.

Diane Lyon
City Clerk



2025 Tax Rate Request (This form must be completed and submitted on or before September 30, 2025)

MILLAGE REQUEST REPORT TO COUNTY BOARD OF COMMISSIONERS

Carefully read the instructions on page 2.

This form is issued under authority of MCL Sections 211.24e, 211.34 and 211.34d. Filing is mandatory; Penalty applies.

County(ies) Where the Local Government Unit Levies Taxes Clare & Isabella	2025 Taxable Value of ALL Properties in the Unit as of 05-27-2025 Clare Co - \$105,463,499 / Isabella Co - \$13,303,815 / Total Taxable \$118,767,314
Local Government Unit Requesting Millage Levy City of Clare	For LOCAL School Districts: 2025 Taxable Value excluding Principal Residence, Qualified Agricultural, Qualified Forest, Industrial Personal and Commercial Personal Properties.

This form must be completed for each unit of government for which a property tax is levied. Penalty for non-filing is provided under MCL Sec 211.119. The following tax rates have been authorized for levy on the 2025 tax roll.

(1) Source	(2) Purpose of Millage	(3) Date of Election	(4) Original Millage Authorized by Election Charter, etc.	(5) ** 2024 Millage Rate Permanently Reduced by MCL 211.34d "Headlee"	(6) 2025 Current Year "Headlee" Millage Reduction Fraction	(7) 2025 Millage Rate Permanently Reduced by MCL 211.34d "Headlee"	(8) Sec. 211.34 Truth in Assessing or Equalization Millage Rollback Fraction	(9) Maximum Allowable Millage Levy *	(10) Millage Requested to be Levied July 1	(11) Millage Requested to be Levied Dec. 1	(12) Expiration Date of Millage Authorized
Charter	Operating	11/8/1974	20.0000	18.4855	.9969	18.4282	1.0000	18.4282	18.4282	-	N/A
Extra Voted	Parks	5/3/2022	0.7500	0.7386	.9969	0.7363	1.0000	0.7363	0.7363	-	Dec 2026
Extra Voted	Streets	5/3/2022	3.0000	2.9547	.9969	2.9456	1.0000	2.9456	2.9456	-	Dec 2026

Prepared by Vicki L. Corlew	Telephone Number (989) 424-4069	Title of Preparer Treasurer	Date 06/02/2025
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CERTIFICATION: As the representatives for the local government unit named above, we certify that these requested tax levy rates have been reduced, if necessary to comply with the state constitution (Article 9, Section 31), and that the requested levy rates have also been reduced, if necessary, to comply with MCL Sections 211.24e, 211.34 and, for LOCAL school districts which levy a Supplemental (Hold Harmless) Millage, 380.1211(3).

Local School District Use Only. Complete if requesting millage to be levied. See STC Bulletin 2 of 2025 for instructions on completing this section.

<input checked="" type="checkbox"/> Clerk	Signature	Print Name Diane Lyon	Date 06/02/2025
<input type="checkbox"/> Secretary			
<input type="checkbox"/> Chairperson	Signature	Print Name Pat Humphrey	Date 06/02/2025
<input checked="" type="checkbox"/> President			

Total School District Operating Rates to be Levied (HH/Supp and NH Oper ONLY)	Rate
For Principal Residence, Qualified Ag., Qualified Forest and Industrial Personal	
For Commercial Personal	
For all Other	

* Under Truth in Taxation, MCL Section 211.24e, the governing body may decide to levy a rate which will not exceed the maximum authorized rate allowed in column 9. The requirements of MCL 211.24e must be met prior to levying an operating levy which is larger than the base tax rate but not larger than the rate in column 9.

** **IMPORTANT:** See instructions on page 2 regarding where to find the millage rate used in column (5).

RESOLUTION 2025-038

A RESOLUTION OF THE CLARE CITY COMMISSION ADOPTING THE FISCAL YEAR 2025/26 BUDGET, MILLAGE, AND CAPITAL IMPROVEMENTS.

WHEREAS, the Clare City Commission has reviewed and discussed the proposed Fiscal Year 2025/26 budget, Capital Improvement Projects, millage rates, and fee and rate schedules for City services to include any rate changes and recommended appropriations during budget workshops held during the month of April and May, 2025 pursuant to State Statutes and the City Charter and discussed and reviewed the final proposed 2025/26 City Budget during the course of a regularly scheduled meeting of the Clare City Commission on the 2nd day of June, 2025; and

WHEREAS, the City Commission held an appropriately noticed public hearing to receive public comment prior to the adoption of this resolution pertaining to the Fiscal Year 2025/26 Budget; and

NOW, THEREFORE BE IT RESOLVED THAT the Clare City Commission hereby approves the Fiscal Year 2025/2026 Budget Appropriations for the City of Clare as stipulated herein and itemized as Attachment A to this Resolution:

	Operating Expenditures	Non-Operating/ Transfers Out	Capital Improvement
General Fund	\$3,015,222.09	\$ 301,605.18	\$ 2,510,256.00
Cemetery Perpetual Care	\$ 600.00	\$ 6,000.00	\$ -
Major Street Fund	\$ 309,288.74	\$ 150,000.00	\$ -
Local Street Fund	\$ 336,631.29	\$ -	\$ -
Municipal Street Fund	\$ 500.00	\$ -	\$ 314,625.00
Fire Department Fund	\$ 425,288.46	\$ 17,891.25	\$ 23,000.00
Parks & Recreation Fund	\$ 490,403.26	\$ 127,426.00	\$ 5,358,971.50
Downtown Development Authority	\$ 40,500.00	\$ 37,925.60	\$ 50,000.00
Local Dev. Finance Authority Fund	\$ -	\$ 5,100.00	\$ -
Brownfield Redevelopment	\$ -	\$ -	\$ -
Drug Forfeiture Fund	\$ -	\$ -	\$ -
Law Enforcement 302 Training	\$ -	\$ -	\$ -
Debt Service – Public Safety Fund	\$ -	\$ 35,782.50	\$ -
Sewer Fund	\$ 920,664.45	\$ 156,111.50	\$ 250,000.00
Water Fund	\$ 976,771.21	\$ 126,657.00	\$ 407,600.90
Data Processing Fund	\$ 68,350.00	\$ 5,000.00	\$ 10,000.00
Mobile Equipment Fund	\$ 406,957.55	\$ 67,539.62	\$ 305,257.00

BE IT FURTHER RESOLVED THAT the Clare City Commission hereby approves the millage rates as outlined on the attached Michigan Department of Treasury Form 614, a copy of which is attached to this Resolution as Attachment B.

BE IT FURTHER RESOLVED THAT the Clare City Commission hereby approves the Capital Improvement Projects as outlined, a copy of which is attached to this Resolution as Attachment C.

BE IT FURTHER RESOLVED THAT the City Manager and/or Treasurer/Finance Director are hereby authorized to make budgetary transfers within the appropriation for each specifically identified fund within the City's adopted 2025/26 budget. However, increasing the total fund appropriation shall require the specific approval of the Clare City Commission by properly introduced and approved resolution during a publicly held meeting.

ALL RESOLUTIONS AND PARTS OF RESOLUTIONS INsofar AS THEY CONFLICT WITH THE PROVISIONS OF THIS RESOLUTION BE AND THE SAME ARE HEREBY RESCINDED.

The Resolution was introduced by Commissioner _____ and supported by Commissioner _____. The Resolution declared adopted by the following roll call vote:

YEAS:

NAYS:

ABSENT:

Resolution approved for adoption on this 2nd day of June, 2025.

Diane M. Lyon, City Clerk

RESOLUTION 2025-039

A RESOLUTION OF THE CLARE CITY COMMISSION ADOPTING THE 2025/26 MILLAGE, ADMINISTRATION FEES, PENALTIES, AND TAX DUE DATES.

WHEREAS, the Clare City Commission has reviewed and discussed the proposed Fiscal Year 2025/26 budgets based on proposed millage rates at workshops during April and May, 2025 pursuant to State Statutes and the City Charter; and

WHEREAS, the City Commission held a requisite public hearing to receive comments prior to the adoption of this resolution pertaining to Fiscal Year 2025/26 Property Tax Millages.

NOW, THEREFORE BE IT RESOLVED that the millage rates listed herein are hereby adopted for Fiscal Year 2025/26:

Operating	18.4282
Parks (Voted)	.7363
Streets (Voted)	2.9456

BE IT FURTHER RESOLVED that the City of Clare shall add a 1% penalty to the 2025 Unpaid Summer Taxes on September 3, 2025, and 1/2% interest on the first of each month thereafter until paid or turned over to the county as delinquent with a total of 3 1/2% interest due in February, 2026; and

BE IT FURTHER RESOLVED that the Clare City Commission approved an administrative fee of 1% for both Summer and Winter Property Taxes; and

BE IT FURTHER RESOLVED that said administrative fee of 1% shall continue to be levied; and

BE IT FURTHER RESOLVED that the Clare City Commission hereby confirms the 1% penalty on the Summer Taxes and the 3% penalty on the Winter Taxes with a minimum fee of \$1.00 to be assessed on all unpaid property tax as of September 3, 2025, for Summer Taxes and February 17, 2026, for Winter Taxes; and

BE IT FURTHER RESOLVED that the Clare City Commission hereby sets the due dates for 2025 Summer Taxes as September 2, 2025, and Winter Taxes as February 16, 2026.

ALL RESOLUTIONS AND PARTS OF RESOLUTIONS INsofar AS THEY CONFLICT WITH THE PROVISIONS OF THIS RESOLUTION BE AND THE SAME ARE HEREBY RESCINDED.

The Resolution was introduced by Commissioner _____ and supported by Commissioner _____. The Resolution declared adopted by the following roll call vote:

YEAS:

NAYS:

ABSENT:

Resolution approved for adoption on this 2nd day of June 2025.

Diane M. Lyon, City Clerk