

**CITY OF SAGINAW
PUBLIC NOTICE
REVISED BUDGET PUBLIC HEARING**

On Tuesday, September 15, 2026 at 6:00 p.m. the Saginaw City Council will hold a Public Hearing concerning revisions to the 2025-2026 fiscal year budget. This meeting will be held at the Saginaw City Hall, 333 W. Mc Leroy Blvd.

Copies of the proposed budget revisions are available for public inspection at the City Secretary's Office at the City Hall, 333 W. Mc Leroy Blvd., Monday-Thursday, 7:30 a.m. until 5:30 p.m. and Friday, 7:30 a.m. until 11:30 a.m.

Todd Flippo, Mayor
City of Saginaw

YEAR END BUDGET ADJUSTMENTS

FY 2025-2026

<u>ACCOUNT DESCRIPTION</u>	<u>ACCT NUMBER</u>	<u>DEPARTMENT</u>	<u>REVENUES</u>	<u>EXPENSES</u>	<u>COMMENTS</u>
General Fund					
Municipal Court Fines & Fees	01-3400-00-00		\$ (25,000.00)		Decreased in citations issued
Court Admin/Filing Fees	01-3401-00-00		\$ 100.00		New revenue line for Court Admin fees
Recreation/Aquatic Membership	01-3501-00-00		\$ (9,000.00)		Decreased memberships
Recreation Athletic Leagues	01-3504-00-00		\$ 1,000.00		Increased participation
Facility Rental Fees	01-3506-00-00		\$ 12,000.00		Ajustment to revenue estimate
Recreation/Aquatic Misc Rev	01-3507-00-00		\$ 1,000.00		Increased snack shack sales
Aquatic Day pass	01-3508-00-00		\$ (44,000.00)		Lower attendance
Sr Center Non-Res membership	01-3509-00-00		\$ 2,500.00		Higher participation
Permits and Fees	01-3510-00-00		\$ (6,000.00)		Ajustment to revenue estimate
Contractor Registration Fees	01-3513-00-00		\$ 7,000.00		Registrations higher than budgeted
Animal License & Fees	01-3516-00-00		\$ (5,000.00)		Ajustment to revenue estimate
Police Detention Services	01-3520-00-00		\$ 20,000.00		Higher detainees
Sr Center Res membership	01-3521-00-00		\$ 4,000.00		Higher participation
Sr Center Res day pass	01-3522-00-00		\$ (80.00)		Ajustment to revenue estimate
Sr Center Non-Res day pass	01-3523-00-00		\$ (90.00)		Ajustment to revenue estimate
Property Tax Delinquent	01-3610-00-00		\$ 22,000.00		Higher delinquent collections
Delinquent Tax Penalty & Interest	01-3676-00-00		\$ 8,000.00		Higher delinquent collections
State Sales Tax	01-3680-00-00		\$ 500,000.00		Higher than budgeted sales tax collections
Franchise Fees-Cable	01-3683-00-00		\$ 9,000.00		Slower decline in cable customers
Building Permits	01-3703-00-00		\$ 10,000.00		Higher than budgeted permits
Construction Inspection Fees	01-3705-00-00		\$ 51,750.00		Non-recurring inspection fees
Reinspection Fees	01-3707-00-00		\$ (1,200.00)		No reinspections charged
Development Fees	01-3708-00-00		\$ 6,755.00		Estimated year end collections
ARPA Revenue	01-3841-00-00		\$ (69,820.00)		Keeter Remodel project delay
Sale of Badge	01-3906-00-00		\$ 655.00		Estimated year end collections
Other Income	01-3910-00-00		\$ 5,000.00		Estimated year end collections
Interest Earnings	01-3950-00-00		\$ (130,000.00)		Lower than budgeted balances
Salaries - Administration	01-4010-02-00	Admin		\$ 47,120.00	Estimated expense through year end
Salaries PT- Administration	01-4012-02-00	Admin		\$ (42,760.00)	Estimated expense through year end
Salaries Temporary PT - Admin	01-4013-02-00	Admin		\$ 2,040.00	Estimated expense through year end
Social Security - Administration	01-4150-02-00	Admin		\$ 490.00	Estimated expense through year end
TMRS - Administration	01-4160-02-00	Admin		\$ 995.00	Estimated expense through year end
Data Processing Expense	01-4300-02-00	Admin		\$ (36,165.00)	Reallocate Oracle expense
Postage Expense	01-4610-02-00	Admin		\$ (5,000.00)	Estimated expense through year end
CM Discretionary	01-4651-02-00	Admin		\$ 13,460.00	Bond Election Flyers/Information
Supplies	01-4970-02-00	Admin		\$ (4,280.00)	Estimated expense through year end
Election Expense	01-5000-02-00	Admin		\$ 2,500.00	Estimated election expense
Contract Services	01-5245-02-00	Admin		\$ 5,500.00	Personnel Policies review/service & salary review
Contract Services-Janitorial	01-5247-02-00	Admin		\$ (1,000.00)	Estimated expense through year end

YEAR END BUDGET ADJUSTMENTS

FY 2025-2026

<u>ACCOUNT DESCRIPTION</u>	<u>ACCT NUMBER</u>	<u>DEPARTMENT</u>	<u>REVENUES</u>	<u>EXPENSES</u>	<u>COMMENTS</u>
Legal Advertising	01-6010-02-00	Admin		\$ 40,000.00	Additional ads for bond election & other
Educational Training	01-6150-02-00	Admin		\$ (5,000.00)	Estimated savings
Engineering Fees	01-6200-02-00	Admin		\$ 20,500.00	Additional engineering services
Utilities	01-6300-02-00	Admin		\$ 37,700.00	Estimated line item increase
Legal & Special Services	01-6650-02-00	Admin		\$ 100,000.00	Estimated line item increase
Telephone Expense	01-6850-02-00	Admin		\$ 1,835.00	Estimated expense through year end
Capital Outlay/Special Request	01-7000-02-00	Admin		\$ 36,165.00	Reallocate Oracle expense
ARPA Expense	01-7600-02-00	Admin		\$ (83,620.00)	Keeter Remodel project delay
Salaries - Court	01-4010-03-00	Court		\$ (9,055.00)	Estimated expense through year end
Social Security - Court	01-4150-03-00	Court		\$ (690.00)	Estimated expense through year end
TMRS - Court	01-4160-03-00	Court		\$ (2,065.00)	Estimated expense through year end
Contract Services	01-5245-03-00	Court		\$ 6,030.00	Increased prosecutor expense
Salaries - Fire	01-4010-04-00	Fire		\$ (40,870.00)	Estimated expense through year end
Overtime - Fire	01-4015-04-00	Fire		\$ 45,285.00	Estimated expense through year end
Overtime - Fire Other	01-4016-04-00	Fire		\$ 66,150.00	Estimated expense through year end
Social Security - Fire	01-4150-04-00	Fire		\$ 5,400.00	Estimated expense through year end
TMRS - Fire	01-4160-04-00	Fire		\$ 16,085.00	Estimated expense through year end
Health Insurance	01-4180-04-00	Fire		\$ (10,780.00)	Estimated expense through year end
Utilities	01-6300-04-00	Fire		\$ 3,300.00	Estimated expense through year end
Capital Outlay/Special Request	01-7000-04-00	Fire		\$ (50,600.00)	Vehicle outfitting delay - carry forward balance
Salaries - Police	01-4010-05-00	Police		\$ (200,000.00)	Estimated expense through year end
Overtime - Police	01-4015-05-00	Police		\$ 17,785.00	Estimated expense through year end
Social Security - Police	01-4150-05-00	Police		\$ (13,940.00)	Estimated expense through year end
TMRS - Police	01-4160-05-00	Police		\$ (41,550.00)	Estimated expense through year end
Health Insurance	01-4180-05-00	Police		\$ (65,500.00)	Estimated expense through year end
FSA Administration	01-4185-05-00	Police		\$ 1,125.00	Estimated expense through year end
CID Analysis	01-4665-05-00	Police		\$ (14,500.00)	Estimated expense through year end
Contract Services-Janitorial	01-5247-05-00	Police		\$ (2,500.00)	Estimated expense through year end
Utilities	01-6300-05-00	Police		\$ 4,000.00	Estimated line item increase
Capital Outlay/Special Request	01-7000-05-00	Police		\$ (285,575.00)	Access upgrade project delayed
Capital Outlay/Special Request	01-7000-05-00	Police		\$ (68,500.00)	Savings in barricade expense
Salaries - Public Services	01-4010-06-00	Public Serv		\$ 13,885.00	Estimated expense through year end
Overtime - Public Services	01-4015-06-00	Public Serv		\$ 31,240.00	Estimated expense through year end
Social Security - Public Services	01-4150-06-00	Public Serv		\$ 3,455.00	Estimated expense through year end
TMRS - Public Services	01-4160-06-00	Public Serv		\$ 10,290.00	Estimated expense through year end
Building Maintenance	01-4900-06-00	Public Serv		\$ 77,810.00	more than average repairs & maintenance
Special Services-Planning	01-6650-06-00	Public Serv		\$ (10,000.00)	Estimated year end savings
Capital Outlay/Special Request	01-7000-06-00	Public Serv		\$ (396,175.00)	Delay in Development agreement The Square
ARPA Expense	01-7600-06-00	Public Serv		\$ 13,800.00	City Share Blue Mound Green Ribbon Grant
Keeter Building Remodel	01-7037-06-00	Public Serv		\$ (1,004,140.00)	Project delay

YEAR END BUDGET ADJUSTMENTS

FY 2025-2026

<u>ACCOUNT DESCRIPTION</u>	<u>ACCT NUMBER</u>	<u>DEPARTMENT</u>	<u>REVENUES</u>	<u>EXPENSES</u>	<u>COMMENTS</u>
Salaries	01-4010-07-00	Parks		\$ 915.00	Estimated expense through year end
Overtime - Parks	01-4015-07-00	Parks		\$ 1,045.00	Estimated expense through year end
Social Security - Parks	01-4150-07-00	Parks		\$ 150.00	Estimated expense through year end
TMRS - Parks	01-4160-07-00	Parks		\$ 445.00	Estimated expense through year end
Health Insurance	01-4180-07-00	Parks		\$ (4,030.00)	Estimated expense through year end
Maintenance & Repairs	01-4900-07-00	Parks		\$ 1,650.00	Estimated expense through year end
Supplies	01-4970-07-00	Parks		\$ 20,000.00	Estimated expense through year end
Training	01-6150-07-00	Parks		\$ (4,000.00)	Estimated expense through year end
Utilities	01-6300-07-00	Parks		\$ 26,170.00	Estimated expense through year end
Salaries	01-4010-08-00	Recreation/Comm Serv		\$ 2,280.00	Estimated expense through year end
Salaries - Recreation Regular PT	01-4012-08-00	Recreation/Comm Serv		\$ (11,675.00)	Estimated expense through year end
Salaries - Recreation Temp PT	01-4013-08-00	Recreation/Comm Serv		\$ (60,225.00)	Estimated expense through year end
Social Security - Recreation	01-4150-08-00	Recreation/Comm Serv		\$ (5,325.00)	Estimated expense through year end
TMRS - Recreation	01-4160-08-00	Recreation/Comm Serv		\$ (2,140.00)	Estimated expense through year end
Health Insurance	01-4180-08-00	Recreation/Comm Serv		\$ (1,880.00)	Estimated expense through year end
FSA Administration	01-4185-08-00	Recreation/Comm Serv		\$ 105.00	Estimated expense through year end
Contract Services	01-5245-08-00	Recreation/Comm Serv		\$ (26,000.00)	Reduced programming
Contract Services-Janitorial	01-5247-08-00	Recreation/Comm Serv		\$ (5,715.00)	Estimated expense through year end
Utilities	01-6300-08-00	Recreation/Comm Serv		\$ (10,000.00)	Estimated expense through year end
Salaries - Library	01-4010-09-00	Library		\$ 4,740.00	Estimated expense through year end
Salaries - Library Regular PT	01-4012-09-00	Library		\$ 495.00	Estimated expense through year end
Salaries - Library Temp PT	01-4013-09-00	Library		\$ (2,085.00)	Estimated expense through year end
Social Security - Library	01-4150-09-00	Library		\$ 240.00	Estimated expense through year end
TMRS - Library	01-4160-09-00	Library		\$ 1,195.00	Estimated expense through year end
Health Insurance	01-4180-09-00	Library		\$ (4,055.00)	Estimated expense through year end
Janitorial	01-5247-09-00	Library		\$ (9,805.00)	Estimated expense through year end
Utilities	01-6300-09-00	Library		\$ 34,465.00	Estimated expense through year end
Salaries - Inspections/Code	01-4010-10-00	Insp/Code		\$ (71,190.00)	Estimated expense through year end
Overtime - Inspections/Code	01-4015-10-00	Insp/Code		\$ (55.00)	Estimated expense through year end
Social Security - Inspections/Code	01-4150-10-00	Insp/Code		\$ (5,450.00)	Estimated expense through year end
TMRS - Inspections/Code	01-4160-10-00	Insp/Code		\$ (16,245.00)	Estimated expense through year end
Health Insurance	01-4180-10-00	Insp/Code		\$ (16,320.00)	Estimated expense through year end
FSA Administration	01-4185-10-00	Insp/Code		\$ 135.00	Estimated expense through year end
Janitorial	01-5247-10-00	Insp/Code		\$ (900.00)	Estimated expense through year end
Capital Outlay/Special Request	01-7000-10-00	Insp/Code		\$ (20,020.00)	SHIP program savings
Overtime - Animal Services	01-4015-11-00	Animal Serv		\$ (6,630.00)	Estimated expense through year end
Social Security - Animal Services	01-4150-11-00	Animal Serv		\$ (505.00)	Estimated expense through year end
TMRS - Animal Services	01-4160-11-00	Animal Serv		\$ (1,510.00)	Estimated expense through year end
Contract Services - Vet	01-5251-11-00	Animal Serv		\$ (2,800.00)	Estimated expense through year end
Capital Outlay/Special Request	01-7000-11-00	Animal Serv		\$ (22,600.00)	Project savings

YEAR END BUDGET ADJUSTMENTS

FY 2025-2026

<u>ACCOUNT DESCRIPTION</u>	<u>ACCT NUMBER</u>	<u>DEPARTMENT</u>	<u>REVENUES</u>	<u>EXPENSES</u>	<u>COMMENTS</u>
Salaries - Fleet	01-4010-12-00	Fleet Maint		\$ (51,350.00)	Estimated expense through year end
Salaries - Fleet Temp PT	01-4013-12-00	Fleet Maint		\$ 7,350.00	Estimated expense through year end
Social Security - Fleet	01-4150-12-00	Fleet Maint		\$ (3,360.00)	Estimated expense through year end
TMRS - Fleet	01-4160-12-00	Fleet Maint		\$ (10,030.00)	Estimated expense through year end
Health Insurance	01-4180-12-00	Fleet Maint		\$ (18,240.00)	Estimated expense through year end
Supplies	01-4860-12-00	Fleet Maint		\$ 13,000.00	Estimated expense through year end
Equipment tires	01-4865-12-00	Fleet Maint		\$ 8,000.00	Estimated expense through year end
Tools	01-4920-12-00	Fleet Maint		\$ 3,000.00	Estimated expense through year end
Parts	01-4930-12-00	Fleet Maint		\$ 165,000.00	Estimated expense through year end
Contract Repairs	01-4935-12-00	Fleet Maint		\$ 80,000.00	Estimated expense through year end
Educational Training	01-6150-12-00	Fleet Maint		\$ (6,000.00)	Estimated expense through year end
Utilities	01-6300-12-00	Fleet Maint		\$ 7,500.00	Estimated expense through year end
Telephone Expense	01-6850-12-00	Fleet Maint		\$ 900.00	Estimated expense through year end
Data Processing Expense	01-4300-13-00	Econ Dev		\$ 11,705.00	Econ Dev software
Misc Expense	01-5234-13-00	Econ Dev		\$ (8,500.00)	Estimated expense through year end
Photo/Audio/Video Exp	01-5245-13-00	Econ Dev		\$ (1,500.00)	Estimated expense through year end
Economic Dev Reimb	05-6140-13-00	Econ Dev		\$ 14,850.00	Riverside Sales Tax Reimb. Estimate
Building Improvement Grants	01-6142-13-00	Econ Dev		\$ (12,775.00)	Lower than budgeted grant funding
Data Processing Expense	01-4300-14-00	IT		\$ (20,000.00)	Estimated expense through year end
Network/Email Security	01-4305-14-00	IT		\$ 23,005.00	Estimated expense through year end
Computer Replacements	01-4950-14-00	IT		\$ (18,000.00)	Estimated expense through year end
Contract Services	01-5245-14-00	IT		\$ 49,675.00	Estimated expense through year end
Dues	01-6100-14-00	IT		\$ (5,710.00)	Estimated expense through year end
Educational Training	01-6150-14-00	IT		\$ (3,180.00)	Estimated expense through year end
Utilities	01-6300-14-00	IT		\$ 15,865.00	Estimated expense through year end
Telephone Expense	01-6850-14-00	IT		\$ (44,000.00)	Estimated expense through year end
Telephone System Expense	01-6852-14-00	IT		\$ 6,500.00	Estimated expense through year end
Salaries - Communications	01-4010-16-00	Communications		\$ 3,880.00	Estimated expense through year end
Salaries - Temporary PT	01-4013-16-00	Communications		\$ (12,150.00)	Estimated expense through year end
Salaries - Temporary FT	01-4014-16-00	Communications		\$ 19,420.00	Estimated expense through year end
Social Security - Communications	01-4150-16-00	Communications		\$ 1,780.00	Estimated expense through year end
TMRS - Communications	01-4160-16-00	Communications		\$ 5,310.00	Estimated expense through year end
Health Insurance	01-4180-16-00	Communications		\$ 3,595.00	Estimated expense through year end
FSA Administration	01-4185-16-00	Communications		\$ 55.00	Estimated expense through year end
Salaries - Senior Center	01-4010-17-00	Senior Center		\$ 675.00	Estimated expense through year end
Salaries Regular PT - Sen Center	01-4012-17-00	Senior Center		\$ (7,325.00)	Estimated expense through year end
Social Security - Senior Center	01-4150-17-00	Senior Center		\$ (505.00)	Estimated expense through year end
TMRS - Senior Center	01-4160-17-00	Senior Center		\$ (1,515.00)	Estimated expense through year end
Utilities	01-6300-17-00	Senior Center		\$ 11,545.00	Estimated expense through year end
General Liability	01-6500-17-00	Senior Center		\$ 2,575.00	Estimated expense through year end

YEAR END BUDGET ADJUSTMENTS

FY 2025-2026

<u>ACCOUNT DESCRIPTION</u>	<u>ACCT NUMBER</u>	<u>DEPARTMENT</u>	<u>REVENUES</u>	<u>EXPENSES</u>	<u>COMMENTS</u>
ADDITION TO FUND BALANCE				\$ 2,126,975.00	
GENERAL FUND TOTAL			\$ 370,570.00	\$ 370,570.00	
<u>Debt Service Fund</u>					
Property Tax Delinquent	04-3610-00-00		\$ 16,405.00		Estimated collections through year end
Delinquent Tax Penalty & Interest	04-3676-00-00		\$ 5,000.00		Estimated collections through year end
Interest Earnings	04-3950-00-00		\$ 58,000.00		Higher interest rates
Bond Interest Payments	04-5475-00-00			\$ (34,420.00)	Bond issuance accrued interest
Arbitrage Expense	04-5475-00-00			\$ (35,000.00)	Arbitrage calculation savings
ADDITION TO FUND BALANCE				\$ 148,825.00	
DEBT SERVICE FUND TOTAL			\$ 79,405.00	\$ 79,405.00	
<u>Enterprise Fund</u>					
Wastewater Service	05-3642-00-00		\$ 450,000.00		Increased wastewater service
Wastewater Tap Fees	05-3648-00-00		\$ 2,000.00		Increased wastewater tap fees
Wastewater Surcharge	05-3650-00-00		\$ 950,000.00		Increased surcharge
Penalties	05-3671-00-00		\$ 20,000.00		Increased penalties
Other Income	05-3910-00-00		\$ 9,000.00		Estimated collections through year end
Interest Earnings	05-3950-00-00		\$ (50,000.00)		Estimated collections through year end
Interest Earnings-25 CO's	05-3962-00-00		\$ 170,000.00		Estimated interest earnings
Transfer from EF Escrow	05-9125-00-00		\$ (394,500.00)		Project delay W McLeroy 12" WL
Salaries - Water/Wastewater	05-4010-50-00	W/WW		\$ (81,800.00)	Estimated expense through year end
Salaries - W/WW Temp PT	05-4013-50-00	W/WW		\$ (8,955.00)	No summer interns
Overtime - W/WW	05-4015-50-00	W/WW		\$ (20,000.00)	OT required for minimum staffing and emergencies
Social Security	05-4150-50-00	W/WW		\$ (8,485.00)	Estimated expense through year end
TMRS	05-4160-50-00	W/WW		\$ (25,280.00)	Estimated expense through year end
Health Insurance	05-4180-50-00	W/WW		\$ (15,600.00)	Estimated expense through year end
FSA Administration	05-4185-50-00	W/WW		\$ 135.00	Estimated expense through year end
Data Processing Expense	05-4300-50-00	W/WW		\$ 10,800.00	Estimated expense through year end
Data Processing Expense	05-4300-50-00	W/WW		\$ (36,165.00)	Reallocate Oracle expense
Water Syst Maint & Supplies	05-4901-50-00	W/WW		\$ 40,000.00	Estimated expense through year end
Valve and Hydrant Maint	05-4903-50-00	W/WW		\$ 88,795.00	Approved by City Council 6/2/26
Water Meters & Supplies	05-4975-50-00	W/WW		\$ 22,400.00	Water meters purchase
Physicals	05-5660-50-00	W/WW		\$ 1,200.00	Estimated expense through year end
Paying Agent Fees	05-6060-50-00	W/WW		\$ (4,000.00)	Estimated expense through year end
Dues/Subscriptions	05-6100-50-00	W/WW		\$ 4,000.00	Estimated expense through year end

YEAR END BUDGET ADJUSTMENTS

FY 2025-2026

<u>ACCOUNT DESCRIPTION</u>	<u>ACCT NUMBER</u>	<u>DEPARTMENT</u>	<u>REVENUES</u>	<u>EXPENSES</u>	<u>COMMENTS</u>
Engineering Fees	05-6200-50-00	W/WW		\$ 30,000.00	Estimated expense through year end
Utilities	05-6300-50-00	W/WW		\$ 3,000.00	Estimated expense through year end
Power to the pumps	05-6350-50-00	W/WW		\$ 25,000.00	Estimated expense through year end
Water - Fort Worth	05-6810-50-00	W/WW		\$ (200,000.00)	Increased water sales
Telephone Expense	05-6850-50-00	W/WW		\$ 3,000.00	Estimated expense through year end
Meter Reading Cellular	05-6851-50-00	W/WW		\$ 5,000.00	Estimated expense through year end
Capital Outlay/Special Request	05-7000-50-00	W/WW		\$ (162,255.00)	Square agreement delayed
Capital Outlay/Special Request	05-7000-50-00	W/WW		\$ (25,000.00)	no expenses for SHIP
Capital Outlay/Special Request	05-7000-50-00	W/WW		\$ 36,165.00	Reallocate Oracle expense
Park Center Chloramine	05-7035-55-00	W/WW		\$ (462,000.00)	Project not necessary
Inflow & Infiltration Repairs	05-7024-55-00	W/WW		\$ (544,000.00)	Project delayed
Keeter Building Remodel	05-7037-55-00	W/WW		\$ (334,025.00)	Project Delayed
Fairmount Sewer Rehab Ph2	05-7031-55-00	W/WW		\$ (1,934,335.00)	Project delayed
Opal Street WL replacement	05-7034-55-00	W/WW		\$ (679,850.00)	Project delayed
W McLeroy WL	05-7033-55-00	W/WW		\$ (598,500.00)	Project delayed

ADDITION TO FUND BALANCE				\$ 6,027,255.00	
---------------------------------	--	--	--	------------------------	--

ENTERPRISE FUND TOTAL			\$ 1,156,500.00	\$ 1,156,500.00	
------------------------------	--	--	------------------------	------------------------	--

Capital Projects Fund

Bond Proceeds	06-3600-00-00	\$ 4,530,000.00			2026 Bond Proceeds
Bond Premium	06-3601-00-00	\$ 185,140.00			2026 Bond premium - GO sale
Bond Premium	06-3601-00-00	\$ 170,770.00			2026 Bond premium - CO sale
CO Proceeds	06-3610-00-00	\$ 4,170,000.00			2026 Certificate of Obligation Proceeds
Interest Earnings	06-3950-00-00	\$ 1,315.00			Higher than projected interest rate
Interest - Tarrant County Part	06-3969-00-00	\$ 76,600.00			Higher than projected interest rate
Interest - 2020 proceeds	06-3976-00-00	\$ 21,000.00			Higher than projected interest rate
Interest - 2022 proceeds	06-3978-00-00	\$ 71,000.00			Higher than projected interest rate
Interest - 2023 proceeds	06-3979-00-00	\$ 10,000.00			Higher than projected interest rate
Interest - 2025 proceeds	06-3980-00-00	\$ 500,000.00			Estimated interest earnings
Tsf From Gen Escrow Fund	06-9121-00-00	\$ 18,970.00			ODR Project escrow balance
Capital Outlay	06-7000-18-00			\$ 2,014,185.00	Fire Engine purchase
Debt Issuance Exp	06-5115-18-00			\$ 140,770.00	Admin cost to issue CO's
Old Decatur Road	06-1502-20-00			\$ 14,250.00	ODR Project escrow balance
Old Decatur Road	06-1502-25-00			\$ (1,981,520.00)	Project delay
Knowles	06-1507-23-00			\$ (1,164,210.00)	Reduce budget to reflect actual expense
Knowles	06-1507-45-00			\$ (743,880.00)	Reduce budget to reflect actual expense
Parks Projects	06-7014-23-00			\$ 3,220.00	Estimated expense through year end
Cambridge Sidewalks	06-1514-20-00			\$ 15,500.00	Estimated expense through year end

YEAR END BUDGET ADJUSTMENTS

FY 2025-2026

<u>ACCOUNT DESCRIPTION</u>	<u>ACCT NUMBER</u>	<u>DEPARTMENT</u>	<u>REVENUES</u>	<u>EXPENSES</u>	<u>COMMENTS</u>
Senior Center	06-5006-22-00			\$ (205,760.00)	Reduce budget to reflect actual expense
Library	06-6021-22-00			\$ (1,515,295.00)	Reduce budget to reflect actual expense
W McLeroy Blvd	06-4021-25-00			\$ (2,942,770.00)	Project delay
Quiet Zone	06-1518-25-00			\$ (143,000.00)	Project delay
E McLeroy Blvd	06-4061-25-00			\$ (175,000.00)	Project delay
Debt Issuance Exp	06-5115-26-00			\$ 165,140.00	Admin cost to issue 2026 GO's
Old Decatur Road	06-1502-45-00			\$ 18,970.00	ODR Project escrow balance
Basswood Sidewalks	06-4059-45-00			\$ 12,400.00	Estimated expense through year end

ADDITION TO FUND BALANCE				\$ 16,241,795.00	
---------------------------------	--	--	--	-------------------------	--

CAPITAL PROJECTS FUND TOTAL		\$ 9,754,795.00		\$ 9,754,795.00	
------------------------------------	--	------------------------	--	------------------------	--

CRIME CONTROL AND PREVENTION DISTRICT FUND

State Sales Tax	11-3680-00-00		\$ 135,400.00		Estimated collections through year end
Interest Earnings	11-3950-00-00		\$ 10,500.00		Higher than projected interest rate
Data Processing Expense	11-4300-00-00			\$ (40,000.00)	CAD/RMS maint/upgrade not required

ADDITION TO FUND BALANCE				\$ 185,900.00	
---------------------------------	--	--	--	----------------------	--

CCPD FUND TOTAL		\$ 145,900.00		\$ 145,900.00	
------------------------	--	----------------------	--	----------------------	--

Police Expendable Trust Fund

Returned Property	12-6503-00-00			\$ 24,470.00	Returned property that was being held
-------------------	---------------	--	--	--------------	---------------------------------------

USE OF FUND BALANCE			\$ 24,470.00		
----------------------------	--	--	--------------	--	--

POLICE EXPENDABLE TRUST FUND TOTAL		\$ 24,470.00		\$ 24,470.00	
---	--	---------------------	--	---------------------	--

Drainage Utility Fund

Drainage Utility Fees	14-3645-00-00		\$ 10,000.00		Increased utility fee collections
Interest Earnings	14-3950-00-00		\$ 20,000.00		Revised interest earnings estimate
Supplies	14-4620-00-00			\$ (10,000.00)	Estimated expense through year end
Capital outlay/Capital Projects	14-7000-00-00			\$ (764,260.00)	Project delayed

ADDITION TO FUND BALANCE				\$ 804,260.00	
---------------------------------	--	--	--	----------------------	--

DRAINAGE UTILITY FUND TOTAL		\$ 30,000.00		\$ 30,000.00	
------------------------------------	--	---------------------	--	---------------------	--

YEAR END BUDGET ADJUSTMENTS

FY 2025-2026

<u>ACCOUNT DESCRIPTION</u>	<u>ACCT NUMBER</u>	<u>DEPARTMENT</u>	<u>REVENUES</u>	<u>EXPENSES</u>	<u>COMMENTS</u>
<u>Street Maintenance Fund</u>					
State Sales Tax	16-3680-00-00		\$ 45,460.00		Estimated collections through year end
Interest Earnings	16-3950-00-00		\$ 9,815.00		Higher than projected interest rate
Residential Streets	16-4002-00-00			\$ (374,090.00)	Repairs delayed through TC
Contract Maint & Repairs	16-4935-00-00			\$ 5,680.00	Estimated expense through year end
Capital Outlay/Special Requests	16-7000-00-00			\$ (838,400.00)	Project delayed - Opal St
ADDITION TO FUND BALANCE				\$ 1,262,085.00	
STREET MAINTENANCE FUND TOTAL			\$ 55,275.00	\$ 55,275.00	
<u>Donation Fund</u>					
Donations Revenue	20-3940-00-00		\$ (60,000.00)		Estimated collections through year end
Interest Earnings	20-3950-00-00		\$ 7,000.00		Higher than projected interest rate
Police Donations	20-3940-65-00		\$ 3,165.00		Estimated collections through year end
T-shirt sales	20-3906-67-00		\$ (760.00)		Estimated collections through year end
Activity Fee	20-3907-67-00		\$ (1,800.00)		Estimated collections through year end
Train & Grain Donations	20-3940-67-00		\$ 10,000.00		Estimated collections through year end
Interest Earnings	20-3950-67-00		\$ (1,560.00)		Higher than projected interest rate
Community Events Donations	20-3940-69-00		\$ 7,230.00		Estimated collections through year end
Contract Services	20-5245-61-00	Parks		\$ 24,360.00	Holiday Décor approved CC 5/19/26
Supplies	20-4750-62-00	Library		\$ 16,650.00	Estimated expense through year end
Contract Services	20-5245-63-00	Beautification		\$ 24,360.00	Holiday Décor approved CC 5/19/26
Capital Outlay/Special Requests	20-7000-63-00	Beautification		\$ (30,000.00)	No public art project in current year
Supplies	20-4750-64-00	Sr Center		\$ (5,000.00)	Estimated expense through year end
Supplies	20-4750-65-00	Police		\$ (2,400.00)	Estimated expense through year end
Supplies	20-4750-67-00	Train & Grain		\$ 17,380.00	Estimated expense through year end
Supplies	20-4750-69-00	Comm Events		\$ 10,220.00	4th of July expense approved by CC 5/19/26
USE OF FUND BALANCE			\$ 92,295.00		
DONATION FUND TOTAL			\$ 55,570.00	\$ 55,570.00	

YEAR END BUDGET ADJUSTMENTS

FY 2025-2026

<u>ACCOUNT DESCRIPTION</u>	<u>ACCT NUMBER</u>	<u>DEPARTMENT</u>	<u>REVENUES</u>	<u>EXPENSES</u>	<u>COMMENTS</u>
<u>General Escrow Fund</u>					
Interest Earnings	21-3950-31-00		\$ 1,200.00		Higher interest rates - Hot/Mot tax
Interest Earnings	21-3950-32-00		\$ 8,070.00		Higher interest rates - Hot/Mot tax
Capital Outlay/Sp Request	21-7000-32-00			\$ (46,910.00)	Did not participate in DMO
Interest Earnings	21-3950-33-00		\$ 110.00		Higher interest rates - Court Technology
Interest Earnings	21-3950-34-00		\$ 3,285.00		Higher interest rates - Court Security
Interest Earnings	21-3950-45-00		\$ 7,980.00		Higher interest rates - GF equipment repl
Interest Earnings	21-3950-48-00		\$ 7,970.00		Higher interest rates - Industrial Blvd imprv
Interest Earnings	21-3950-49-00		\$ 16,475.00		Higher interest rates - ODR improvements
Transfer to Capital Proj Fund	21-9206-49-00			\$ 18,970.00	ODR Project - partial funding
Interest Earnings	21-3950-59-00		\$ 5,585.00		Higher interest rates - insurance stabilization
Interest Earnings	21-3950-70-00		\$ 480.00		Higher interest rates - Mcleroy sidewalks
Interest Earnings	21-3950-71-00		\$ 630.00		Higher interest rates - Knowles sidewalks
Knowles Sidewalks	21-7000-71-00			\$ 22,455.00	Knowles sidewalk expense - project completion
Other Income	21-3910-72-00		\$ 2,350.00		Opiod Abatement settlement
Interest Earnings	21-3950-72-00		\$ 685.00		Higher interest rates - Opiod Abatement
PEG Fees	21-3681-73-00		\$ (8,500.00)		Reallocate to correct account
PEG Fees	21-3683-73-00		\$ 8,500.00		Reallocate to correct account
Capital Outlay/Sp Request	21-7000-73-00			\$ 8,650.00	PEG channel equipment
Non-Capital Outlay	21-7500-73-00			\$ 750.00	PEG channel equipment
ADDITION TO FUND BALANCE				\$ 50,905.00	
GENERAL ESCROW FUND TOTAL			\$ 54,820.00	\$ 54,820.00	
<u>Enterprise Escrow Fund</u>					
Interest Earnings	25-3950-51-00		\$ 13,355.00		Interest earning on water impact fees
Interest Earnings	25-3950-56-00		\$ 2,700.00		Interest earning on equipment repl escrow
Transfer to W/WW Fund	25-9205-51-00			\$ (394,500.00)	Impact fee funding for W McLeroy water line delayed
ADDITION TO FUND BALANCE				\$ 410,555.00	
ENTERPRISE ESCROW FUND TOTAL			\$ 16,055.00	\$ 16,055.00	

YEAR END BUDGET ADJUSTMENTS

FY 2025-2026

<u>ACCOUNT DESCRIPTION</u>	<u>ACCT NUMBER</u>	<u>DEPARTMENT</u>	<u>REVENUES</u>	<u>EXPENSES</u>	<u>COMMENTS</u>
<u>Beltmill PID 1</u>					
PID Assessments	31-3658-00-00		\$ (52,165.00)		Lower than anticipated collections
Interest Earnings	31-3950-00-00		\$ (2,030.00)		Estimated interest earnings
Developer Reimbursement	31-6140-00-00			\$ (58,730.00)	Adjust for actual reimbursement expense
ADDITION TO FUND BALANCE				\$ 4,535.00	
BELTMILL PID FUND TOTAL			\$ (54,195.00)	\$ (54,195.00)	
<u>Tax Increment Reinvestment Zone</u>					
Property Tax City	35-3620-00-00		\$ (71,870.00)		Adjust for actual collections
Property Tax TCC	35-3623-00-00		\$ (15,235.00)		Adjust for actual collections
Interest Earnings	35-3950-00-00		\$ 3,235.00		Estimated year end interest earnings
Contract Services	35-5250-00-00			\$ (20,000.00)	Lower than budgeted administrative expense
USE OF FUND BALANCE			\$ 63,870.00		
BELTMILL PID FUND TOTAL			\$ (20,000.00)	\$ (20,000.00)	