

BROWN CITY COUNCIL PROCEEDINGS

February 23, 2026

City Hall, 4205 Main St. Brown City

MEETING CALLED TO ORDER BY MAYOR JULIE MILLER AT 6:00 P.M.

PRESENT:

Mayor Julie Miller, Council Members: Patricia Jacobson, Mark Vaerten, Robert Jacobson, Eugene Navock, City Clerk Sara Muxlow, City Manager Kyle Harris.

ABSENT:

Neil Kohler, Ross Mclvor

GUESTS:

Officer Childs BCPD, Bob and Marilyn Armstrong, Kevin Miller, Denise Jones, Chris Lee, Austin Roy DPW.

PLEDGE OF ALLEGIANCE LED BY MAYOR JULIE MILLER

ADDITIONS, CORRECTIONS, AND DELETIONS TO AGENDA: None

CORRECTIONS & APPROVAL OF MINUTES:

None- City Attorney plan of action: Open Meetings Act

COMMUNICATIONS: None

PAY BILLS:

Motion by CM P. Jacobson, Second by CM Vaerten, to pay the bills as presented in the following funds:

General- 33,100.53 (13040-13079)

Payroll- 58,897.26 (11909-11938)

Local Streets- 140.00 (4470)

Major Streets- 140.00 (4214)

Sanitary Sewer- 13,854.88 (4454-4462)

Water- 6,418.38 (4175-4185)

Storm Sewer- 140.00 (1410)

Lead and Copper- 36.01 (197)

Parks- 1,062.16 (3173-3174)

Equipment- 4,578.88 (2029-2037)

Festival- 1,323.18 (540-543)

MOTION CARRIED.

DPW REPORT: Council received a handout with the February DPW activities. No questions were asked. CM Vaerten commented good job on the snow removal. Mayor Miller questioned if there were any tickets given out for parked cars through the night. City Manager Harris stated 5 were given out and only one has been paid.

PERMITS: None.

PUBLIC HEARING: None.

ORDINANCES: None.

PUBLIC QUESTIONS AND COMMENTS: Chris Lee commented on the great job Brown City DPW was at clearing snow from the streets just this morning and that Sandusky didn't compare.

OLD BUSINESS: None.

NEW BUSINESS:

1. Bob Armstrong from Sanilac Broadcasting- Presented the quote for the 2026 Summer Travel Guide. It begins on Memorial day and goes through the end of the year. Brown City has had the center 2 pages for approximately 35 years. The quote has gone up \$20 this year to \$1126.00 The quote includes the 2 center pages, a business card sized advertisement on the website and 60 commercials. Motion by CM Navock, Second by CM Vaerten to approve the Fair and Festival guide for the year 2026 for \$1126.00

ROLL CALL VOTE: CM Navock- Yes CM P. Jacobson- Yes CM Vaerten- Yes
CM B. Jacobson- Yes

4- Yeas 0- Nays 2- Absent 0- Abstaining MOTION CARRIED

2. Change orders from F&V for the new lift station- a. Electrical Service Trench- \$1,545.80 b. Generator Running Notification- \$2,988.00 c. Pump 3 Amperage Monitoring- \$1,486.00

City Manager Harris stated that the changes had been made before the council could approve them. Contractors dug a trench to access lines that DTE was supposed to do but didn't. So now the bill for that has come. Pump 3 did not have an amperage monitor included in the quote. This lets DPW know if the pump has tripped so it can be checked right away. The generator running notification lets DPW workers know if the generator is running and was already

installed by the contractors. They figured the project was under budget and didn't allow for the item to be approved. The change order totals \$6,019.80. All three items are either completed or near completion. Motion by CM Vaerten, Second by CM B. Jacobson to approve the change order #4 totaling \$6,019.80. ROLL CALL VOTE: CM B. Jacobson- Yes CM Vaerten- Yes CM Navock- Yes CM P. Jacobson- Yes
4- Yeas 0- Nays 2- Absent 0- Abstaining MOTION CARRIED

3. Draft Master Plan Review- The Planning Commission has approved the Master Plan Draft. Corrections still need to be made on the master plan. Once the council approves the draft to move to the next step, it will take 63 days to be final. Changes can be made during the 63 days. Motion by CM Vaerten, Second by CM B. Jacobson to approve the Master Plan Draft. MOTION CARRIED
4. Draft for 2026-2027 Budget Review- Council received packets of the budget report. City Manager Harris gave a brief description and some general highlights in the report. The report reflects the decrease in millage. GFL was over charging about \$15,000 in the past. They have been contacted to correct that and for a refund during the past 6 months but they haven't responded. The tax on marijuana is being distributed by the state for road repair. The state won't say exactly how much or when it'll be distributed. The estimate for major streets is approximately \$200,000 and for local streets \$60,000. Sanitary Sewer repairs will be costly. There are some lines that are crossed somewhere but we are still waiting for the \$2 Million from Lisa McClains office. It has passed both chambers of congress. These will be worked on in the coming weeks.
5. Festival Commission: a. Rental of 8 golf carts. b. DeWayne Spaw- \$1500 (festival to pay \$800) c. Gellyball- \$800 d. Muxlow Exotics- \$1000 Motion by CM Vaerten, Second by CM Navock to approve the budget up to \$5000 for the festival to spend.
ROLL CALL VOTE: CM Navock- Yes CM Vaerten- Yes CM P. Jacobson- Yes CM B. Jacobson- Yes
4- Yeas 0- Nays 2- Absent 0- Abstaining MOTION CARRIED
6. Sanilac County Equalization Management Agreement- Motion by CM P. Jacobson, Second by CM B. Jacobson to approve the Sanilac County Equalization Management Printing Agreement. MOTION CARRIED
7. Denise Jones 4288 Main Street- Talked about her concerns for citizens in Brown City over health issues caused by smart meters. Denise brought along 12 articles about the smart meters and data about them that she shared with members of council. She briefly went over each of the articles and the concerns she has. The public can get printed or digital copies of these articles at City Hall.

MANAGERS REPORT: All of the utilities have been disconnected from 4031 Main Street. The contractor is preparing to demo the house once frost laws are removed. Maple Valley Estates- there's 4 months to complete a formal application for the \$1.5 million grant to update infrastructure. The work will include replacing the sewer mains, rebuilding the roads, and adjusting or replacing the storm sewers. The contractor should be covering any costs over what the grant covers.

Chief McKibben's had officially retired as of February 17th. Lt. Perez is no longer interested in taking the Chief position. The position has been posted and will be put in the paper. Applications will begin to be reviewed on Thursday, March 12. Applicants should submit a cover letter, resume, and application to City Manager Harris or Lt. Perez. Capac offered their Chief to come for the interviews as a 3rd party unbiased opinion.

Looking to update to the water ordinance for the water meters and backflow meters. A few citizens have scheduled appointments for the installation of water meters.

T-mobile recently gave an offer for a new contract. They won't provide new phones for the City and only provide a certain amount of data. The City is looking to switch to Verizon. They have unlimited data for the same cost.

Kyle and Bob were looking over streets and the need for repair. They will possibly look at a committee to go over the repair needs.

City hall is using too much paper and is looking at ways to reduce the use of copying.

CLERK'S REPORT: None

MAYOR'S REPORT: The Memorial Day Parade is coming and we are looking for veterans. Friday March 13th is Bingo at the Whisky Jar. It's going to be St. Patrick's Day themed. Sesquicentennial is looking to contact residents that have items in the time capsule. Have them contact Tri-County Bank or let the bank know of the individuals. They plan on opening the time capsule Monday or Tuesday evening of the festival.

COMMITTEE REPORTS:

1. Building and Grounds (Navock)- None.
2. Personnel (P. Jacobson)- None.
3. Streets and Sidewalks (Vaerten)- None.
4. Tax and Finance (Kohler)- None.
5. Water and Sewer (B. Jacobson)- None.
6. Police and Park (Mclvor)- None.

CLOSED SESSION: None.

CITY ATTORNEY: Reenactment of February 4, 2026 meeting. Meetings need to be posted on the City Website and in the window of City Hall. This is just being done for transparency. The Open Meetings Act allows for a reenactment of the things that were voted on.

ADDITIONS, CORRECTIONS, AND DELETIONS TO AGENDA: Additions to New Business. 3. Resolution 26-02 Park Millage renewal. 4. Bill Muxlow Planning Commission Resignation. 5. Eldorado quote. Motion by CM Vaerten, Second by CM P. Jacobson to approve the additions to the agenda for February 4, 2026. MOTION CARRIED.

CORRECTIONS & APPROVAL OF MINUTES: Approval of Regular Meeting Minutes from January 26, 2026
Motion by CM Navock, Second by CM Vaerten, to approve the Regular Meeting Minutes from January 26, 2026 as written. MOTION CARRIED

COMMUNICATIONS: See attached and as presented on February 4, 2026

PAY BILLS:

Motion by CM P. Jacobson, Second by CM Vaerten, to pay the bills as presented in the following funds at the February 4, 2026 meeting:

General- 2,999.29 (13040-13048)

Sanitary Sewer- 10,998.40 (4454-4455)

Water- 1,383.73 (4175-4177)

Equipment- 494.98 (2029-2031)

MOTION CARRIED.

POLICE REPORT: As presented on February 4, 2026

PERMITS: None.

PUBLIC HEARING: None.

ORDINANCES: None.

PUBLIC QUESTIONS AND COMMENTS: As presented on February 4, 2026

OLD BUSINESS: None.

NEW BUSINESS:

8. Resolution 26-01- Motion by CM P. Jacobson, Second by CM Vaerten to adopt Resolution 26-01, A Resolution to Formally Adopt Guidelines for Poverty Exemptions for Property Taxes.
ROLL CALL VOTE: CM P. Jacobson- Yes CM Navock- Yes CM Vaerten- Yes
CM B. Jacobson- Yes
4- Yeas 0- Nays 2- Absent 0- Abstaining MOTION CARRIED
9. Fire Authority Water Agreement- As presented on February 4, 2026
10. Resolution 26-02- Motion by CM P. Jacobson, Second by CM B. Jacobson, to approve Resolution 26-02- A Resolution to Formally Approve Placing Renewal of Park Millage on Ballot in August.
ROLL CALL VOTE: CM P. Jacobson- Yes CM Navock- Yes CM Vaerten- Yes
CM B. Jacobson
4- Yeas 0- Nays 2- Absent 0- Abstaining MOTION CARRIED
11. Bill Muxlow Resignation of the Planning Commission- Motion by CM B. Jacobson, Second by CM Vaerten to accept Bill Muxlow's resignation from the Planning Commission. MOTION CARRIED
12. Eldorado Quote- As presented on February 4, 2026

MANAGERS REPORT: See attached as presented on February 4, 2026

CLERK'S REPORT: None

COMMISSIONERS REPORT: As presented on February 4, 2026

MAYOR'S REPORT: As presented on February 4, 2026

COMMITTEE REPORTS:

7. Building and Grounds (Navock)- None.
8. Personnel (P. Jacobson)- None.
9. Streets and Sidewalks (Vaerten)- None.
10. Tax and Finance (Kohler)- None.
11. Water and Sewer (B. Jacobson)- None.
12. Police and Park (Mclvor)- As presented on February 4, 2026

CLOSED SESSION: None.

COUNCIL QUESTIONS AND COMMENTS: As presented on February 4, 2026
No comments or questions for the 2/23/26 meeting.

ADJOURNMENT:

Motion by CM Navock, Second by CM Vaerten, to Adjourn the February 23, 2026
Meeting of the City Council at 7:11 P.M.
MOTION CARRIED.

Respectfully Submitted,

Sara Muxlow
City Clerk

Calculations as of 01/31/2026

GL NUMBER	DESCRIPTION	2023-24 ACTIVITY	2024-25 ACTIVITY	2025-26 ORIGINAL BUDGET	2025-26 ACTIVITY THRU 01/31/26	2026-27 CITY MANAGER BUDGET
Dept 000 - DEPRECIABLE ASSETS						
101-000-401.000	TAXES	455,641	487,148	432,000	119,911	442,800
101-000-401.001	GENERAL FUND TAXES/SPECIFIC TAX	328	337	400	539	500
101-000-401.003	DELINQ TAXES			35,000	42,680	7,400
101-000-402.000	SERVICE FEE	7,400	7,400	7,400	7,400	7,400
101-000-403.000	COUNTY ROAD TAX	51,977	51,969	52,000	54,729	53,000
101-000-477.000	LICENSES & PERMITS			50		
101-000-505.002	CABLE TV FRANCHISE FEES	5,240	4,904	4,800	3,597	4,500
101-000-508.010	MISCELLANEOUS GRANT		5,000	24,100	6,182	17,125
101-000-543.000	ELECTION GRANT REV		11,000		905	
101-000-545.000	STATE GRANT- PUBLIC SAFETY	704	5,597	2,600	4,150	2,700
101-000-575.000	STATE GRANT- CEM GRANT					
101-000-576.000	STATE GRANT- SBT TAXES					
101-000-605.000	SALES,INCOME, SBT TAXES	1,145	1,532	1,650	15,532	13,000
101-000-607.000	DTE FIRE RUN CHARGE FEE	187,574	188,488	189,050	160,809	180,000
101-000-630.000	TAX ADMIN FEES	700	1,600	12,350	6,607	12,000
101-000-640.000	REV VEHICLE INSPECTION	12,952	13,681	76,800	53,207	71,000
101-000-656.000	FINES & FORFEITS	51,939	56,566	200	275	150
101-000-657.000	DISTRIC/MAG COURT FEES	150	101	700	476	500
101-000-658.000	UTILITY PENALTY FEES	2,085	785	12,000	11,262	11,000
101-000-665.000	INTEREST	13,284	13,145	6,868	6,590	6,200
101-000-670.010	INTEREST	7,095	6,868	6,200		
101-000-672.001	SBA CELL TOWER FRANCHISE FEE	20,988	20,988	20,990	17,490	21,000
101-000-672.003	REVENUE/ THUMB CELLULAR	23,956	24,674	24,910	21,137	25,000
101-000-672.004	AIR ADVANTAGE INTERNET	5,899	7,940	7,940	5,950	7,900
101-000-672.005	REVENUE/ COMCAST LEASE MONTHLY	19,929	18,000	18,000	15,150	18,000
101-000-673.000	DEPARTMENTAL RENT	13,000	14,500	15,105	15,115	16,000
101-000-674.002	LIBRARY WAGES REMIB.	3,100				
101-000-675.010	RETIREE HEALTH CARE RESERVE		2,799	150		55,000
101-000-677.000	PUBLIC HEARING FEES	600	300	1,000		
101-000-687.000	REFUND & REBATES	894	1,248	1,550	1,820	2,300
101-000-688.000	PROP OWNER COST SHARING	1,626	1,847	2,670		
101-000-689.000	BC FIRE AUTHORITY ADMIN FEE			5,000		
101-000-695.000	MISCELLANEOUS	23,066	5,258	100	4,712	4,500
101-000-695.003	MISC MOWING	643	140	17,000		
101-000-695.004	INSURANCE PAYMENT			4,500		
101-000-695.005	PAYROLL INS. DEDUCTIONS	7,245	7,245	51,200	9,869	20,000
101-000-695.008	REV SRO INCOME	51,389	51,005	51,200	52,057	51,000
101-000-695.009	T.E.A.M. INSTRUCTOR SVCS	3,548		3,000	3,147	3,000
101-000-697.000	ADMIN FEES FROM OTHER FUNDS	47,275	73,603	71,410	74,115	88,750
101-000-698.000	BENEFITS FROM OTHER FUNDS	48,500	61,725	63,490	63,490	73,550
101-000-698.001	RETIREMENT FROM OTHER FUNDS	19,400	26,600	27,445	27,445	28,550
101-000-699.002	REVENUE INS WORK COMP	6,900	9,040	9,210	9,754	43,500
101-000-956.000	MISCELLANEOUS				30	
202-000-547.000	ACT 51 REVENUE	144,665	149,724	154,000	120,617	155,600
202-000-548.000	M-90 MAINT CONTRACT	6,777	5,558	6,000	12,663	7,500
202-000-549.000	NRF REVENUE	286,650				
202-000-569.000	STATE GRANTS OTHER		7,073	54,000	35,778	14,000
202-000-665.000	INTEREST	7,664		6,000	7,849	
202-000-695.000	MISCELLANEOUS	461				
202-000-699.000	REVENUE FROM FUND EQUITY		52,940	20,251	42,627	54,645
203-000-547.000	ACT 51 REVENUE	51,257	6,087	13,000	14,541	57,900
203-000-549.000	NRF REVENUE	6,383	6,087			12,000
203-000-608.000	METRO ACT RIGHT OF WAY		1,870	900	1,755	8,000
203-000-665.000	INTEREST	650				

Calculations as of 01/31/2026

GL NUMBER	DESCRIPTION	2023-24 ACTIVITY	2024-25 ACTIVITY	2025-26 ORIGINAL BUDGET	THRU 01/31/26	2025-26 ACTIVITY THRU 01/31/26	CITY MANAGER BUDGET
Dept 000 - DEPRECIABLE ASSETS							
203-000-676.001	CONTRIB FROM GENERAL STREET RESERV	(141,016)	10,191				
203-000-676.002	CONTRIBUTION FROM COUNTY ROAD MILL	5,000					
203-000-676.010	CONTRIBUTION FROM MAJOR STREET	141,016	5,200	34,500	34,500		34,500
203-000-676.020	CONTR FROM ST BOND FUND	295,545					
209-000-634.010	MISCELLANEOUS	5,221	11,693	6,500	6,165		6,000
209-000-642.000	CONTRIBUTION FROM PREPETUAL CARE I	6,250	25,937	9,000	5,935		6,500
209-000-643.000	GRAVE OPENINGS	15,750	10,615	3,000	2,822		3,000
209-000-665.000	INTEREST	640	843	7,500	6,376		7,500
209-000-691.000	INTEREST FROM PERP CARE			50	2,000		200
209-000-694.000	ROAD NAME DONATIONS				679		1,650
209-000-695.000	MISCELLANEOUS	25	371	31,875	8,523		33,000
209-000-699.000	REVENUE FROM FUND EQUITY	32,063	33,872	2,900	2,833		
508-000-401.000	DELINQ TAXES	5,000	658	450	1,126		500
508-000-508.001	MISCELLANEOUS GRANT	465	1,062	1,000	750		750
508-000-665.000	DONATIONS	8,300					
508-000-675.000	ROTARY CLUB	4,531	525	500	375		250
508-000-694.010	PAVILION RENTAL	750		100	75		1,000
508-000-695.000	MISCELLANEOUS	10,024	50	2,500	2,607		750
508-000-696.000	FUND RAISING PROJECTS	577	10,763	189,000	150,486		176,000
590-000-626.000	SEWER SERVICE FEE	171,556	176,341		69,357		81,500
590-000-626.005	SEWER BOND FEE						
590-000-664.000	INTEREST & DIVIDENDS - OLD	2,679	6,799	2,100	7,414		10,000
590-000-665.000	INTEREST	1,965		350,000	1,287,064		
590-000-674.005	EGLE REVOLVING LOAN REV			50			
590-000-687.000	REFUND & REBATES	30,000	325	79,000	5,764		362,000
590-000-695.000	MISCELLANEOUS	500	8,313	6,500	273,468		188,000
590-000-695.021	LOAN FROM GENERAL FUND	76,843	15,611				
591-000-508.011	ABANDONED WELL GRANT	194,430	220,450	18,000	16,247		
591-000-548.001	DWAM GRANT REV			28,000	24,227		
591-000-627.000	SERVICE FEES	16,889	27,939	3,500	2,904		
591-000-627.050	WATER BOND FEE	2,258	2,774	150	245,685		18,000
591-000-628.000	WATER TOWER MNTC FEE		18,635				
591-000-629.000	WATER TOWER REPAIR FEE		27,939				
591-000-665.000	INTEREST		2,774				
591-000-674.005	EGLE REVOLVING LOAN REV		10,842				
591-000-695.000	MISCELLANEOUS		558,287				5,500,000
591-000-699.000	TRANSFER FROM ARSENIC			200,000			
595-000-402.001	REVENUE FROM FUND EQUITY	1,900	1,550	1,600	2,050		2,000
595-000-402.002	REV CARNIVAL	1,050	875	900	1,035		1,000
595-000-402.003	REV CAR SHOW	174	2,140	2,110	1,260		2,000
595-000-402.004	REV FOOD VENDORS		150	200	1,080		1,500
595-000-402.005	REV PRODUCT SALES		373	400	203		400
595-000-402.007	REV BINGO				6,597		3,000
595-000-402.008	REV FOOD CONTESTS	178	241	250	376		300
595-000-402.009	REV CORN HOLE TOURNEY	330	430	450	270		350
595-000-402.010	REV BABY/PET CONTEST	1,541	1,789	1,800	1,122		1,100
595-000-402.011	REV 5K RUN/WALK	1,139	1,175	1,200	1,450		1,200
595-000-402.012	REV 5K RUN/WALK		790	800	132		
595-000-402.013	REV SHEEP PLOP	740	800	800	250		1,000
595-000-402.014	REV HORSESHOE TOURNEY	180	80	100	250		
595-000-402.015	REV BURN OUT CONTEST	160	260	275	340		250

Calculations as of 01/31/2026

GL NUMBER	DESCRIPTION	2023-24 ACTIVITY	2024-25 ACTIVITY	2025-26 ORIGINAL BUDGET	2025-26 ACTIVITY THRU 01/31/26	2026-27 CITY MANAGER BUDGET
Dept 000 - DEPRECIABLE ASSETS						
595-000-402.016	REV PERMITS	871	835	835	790	800
595-000-665.000	INTEREST	167	233	225	754	775
595-000-675.000	DONATIONS	4,405	12,069	10,000	18,269	15,000
595-000-695.000	MISCELLANEOUS	1,506	215	500	703	500
595-000-699.000	REVENUE FROM FUND EQUITY					16,500
598-000-626.001	STORM SEWER FEE					30,000
598-000-665.000	INTEREST	28,202	29,215	30,650	25,635	100
598-000-695.000	MISCELLANEOUS	1,813	345	1,500	1,314	5,000
599-000-627.010	REVENUE/ FEES LEAD & COPPER	74,639	74,512	74,000	63,691	74,000
599-000-665.000	INTEREST	1,487	1,981	1,500	1,007	8,000
599-000-674.005	EGLE REVOLVING LOAN REV					226,295
661-000-545.000	STATE GRANT- CEM GRANT					70,570
661-000-665.000	INTEREST	1,566	840	825	684	500
661-000-668.000	EQUIPMENT RENTAL	70,104	95,502	91,000	81,182	114,800
661-000-674.010	SALE OF EQUIPMENT	10,000			5,195	
661-000-676.011	CONTRIBUTION FROM OTHER FUNDS	15,500	31,600	31,525	26,600	46,500
661-000-687.000	REFUND & REBATES				1,147	
NET OF REVENUES/APPROPRIATIONS - 000 - DEPRECIABLE AS		2,735,463	2,829,476	3,055,191	3,752,484	8,558,745

BUDGET REPORT FOR BROWN CITY

Calculations as of 01/31/2026

GL NUMBER	DESCRIPTION	2023-24 ACTIVITY	2024-25 ACTIVITY	2025-26 ORIGINAL BUDGET	2025-26 ACTIVITY THRU 01/31/26	2026-27 CITY MANAGER BUDGET
Dept 101 - GOVERNING BODY						
101-101-702.000	WAGES	10,270	11,460	10,800	8,300	11,500
101-101-709.000	FICA	786	877	850	635	880
101-101-911.000	CONFERENCES			600		500
101-101-913.000	TRAVEL			400		250
101-101-915.000	MEMBERSHIPS	1,239	610	1,750	1,581	1,640
101-101-948.000	PROFESSIONAL FEES	5,420	5,873	10,000	12,900	5,000
101-101-956.000	MISCELLANEOUS		642	300	568	500
NET OF REVENUES/APPROPRIATIONS - 101 - GOVERNING BODY		(17,715)	(19,462)	(24,700)	(23,984)	(20,270)

BUDGET REPORT FOR BROWN CITY

Calculations as of 01/31/2026

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Dept 171 - CHIEF EXECUTIVE						
101-171-702.000	WAGES	2,400	2,500	2,400	1,900	2,400
101-171-709.000	FICA	184	191	200	145	200
101-171-727.000	OFFICE SUPPLIES			600	91	500
101-171-911.000	CONFERENCES			400	17	150
101-171-913.000	TRAVEL			1,500	1,395	500
101-171-956.000	MISCELLANEOUS	142	1,280			
	NET OF REVENUES/APPROPRIATIONS - 171 - CHIEF EXECUTIV	(2,726)	(3,971)	(5,100)	(3,548)	(3,750)

BUDGET REPORT FOR BROWN CITY

Calculations as of 01/31/2026

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Dept 172 - ADMINISTRATOR/MANAGER/SUPERINTENDEN						
101-172-702.000	WAGES	61,720	63,203	64,105	78,321	73,700
101-172-702.005	CAR ALLOWANCE				1,000	6,000
101-172-702.009	HEALTH CARE ALLOWANCE	5,399	5,805	6,200	5,736	10,000
101-172-709.000	FICA	5,105	5,279	5,400	6,442	7,500
101-172-717.000	PENSION	5,247	5,425	5,600	3,937	14,300
101-172-718.000	HEALTH INS/LIFE/DIS/CANCER	447	447	525	308	575
101-172-727.000	OFFICE SUPPLIES				917	500
101-172-801.000	PROFESSIONAL FEES					5,850
101-172-801.010	PROF FEES/EXECUTIVE SEARCH		135			
101-172-911.000	CONFERENCES	260		750	1,609	1,500
101-172-913.000	TRAVEL	1,407	699	1,200	346	750
101-172-915.000	MEMBERSHIPS	556	481	550	734	
101-172-956.000	MISCELLANEOUS	749	513	1,000	516	2,500
NET OF REVENUES/APPROPRIATIONS - 172 - ADMINISTRATOR/		(80,890)	(81,987)	(85,330)	(99,866)	(123,175)

Calculations as of 01/31/2026

GL NUMBER	DESCRIPTION	2023-24 ACTIVITY	2024-25 ACTIVITY	2025-26 ORIGINAL BUDGET	2025-26 ACTIVITY THRU 01/31/26	2026-27 CITY MANAGER BUDGET
Dept 215 - CLERK						
101-215-702.000	WAGES	101,828	94,834	93,000	90,259	102,000
101-215-702.003	ELECTED CLERK WAGES	2,100	2,025	2,400	1,425	2,400
101-215-702.009	HEALTH CARE ALLOWANCE	2,947	9,397	12,300	9,988	15,550
101-215-709.000	FICA	8,048	8,129	9,000	7,766	8,000
101-215-717.000	PENSION	7,642	7,982	8,300	7,371	9,600
101-215-718.000	HEALTH INS/LIFE/DIS/CANCER	18,017	19,218	19,500	15,467	1,200
101-215-727.000	OFFICE SUPPLIES	8,537	7,136	9,000	10,921	10,000
101-215-801.000	PROFESSIONAL FEES	6,772	6,417	7,300	9,185	12,000
101-215-840.000	INSURANCE-RETIREE HEALTH				252	3,500
101-215-850.000	COMMUNICATIONS	3,682				
101-215-851.000	MAIL/POSTAGE	3,147	1,617	3,600	2,133	3,500
101-215-900.000	PRINTING/PUBLISHING	2,044	578	550	1,191	3,000
101-215-913.000	TRAVEL	81	151	325	232	400
101-215-915.000	MEMBERSHIPS	502	110	150	100	300
101-215-934.000	OTHER REPAIRS & MAINTENANCE	210	196	400	426	500
101-215-956.000	MISCELLANEOUS	50	100	350		500
101-215-960.012	EDUCATION & TRAINING	11,702				
101-215-970.000	CAPITAL OUTLAY	4,109			5,593	
101-215-980.000	OFFICE EQUIPMENT & FURNITURE	1,926	120	500	450	1,200
101-215-984.000	SOFTWARE			4,000	3,280	60,000
	NET OF REVENUES/APPROPRIATIONS - 215 - CLERK	(183,344)	(158,010)	(171,225)	(166,039)	(234,150)

Calculations as of 01/31/2026

GL NUMBER	DESCRIPTION	2023-24 ACTIVITY	2024-25 ACTIVITY	2025-26 ORIGINAL BUDGET	THRU 01/31/26	2025-26 ACTIVITY	2026-27 CITY MANAGER BUDGET
Dept 247 - REVIEW, BOARD OF							
101-247-702.000	WAGES	338	572	750		37	600
101-247-709.000	FICA	26	44	95		3	90
101-247-900.000	PRINTING/PUBLISHING	267	267	350			400
101-247-913.000	TRAVEL	34	25	100			100
101-247-956.000	MISCELLANEOUS	50	20	100			100
	NET OF REVENUES/APPROPRIATIONS - 247 - REVIEW, BOARD	(715)	(928)	(1,395)		(40)	(1,290)

BUDGET REPORT FOR BROWN CITY

Calculations as of 01/31/2026

GL NUMBER	DESCRIPTION	2023-24 ACTIVITY	2024-25 ACTIVITY	2025-26 ORIGINAL BUDGET	2025-26 ACTIVITY THRU 01/31/26	2026-27 CITY MANAGER BUDGET
Dept 253 - TREASURER						
101-253-702.000	WAGES	14,602	14,832	14,850	12,360	14,850
101-253-709.000	FICA	1,102	1,135	1,160	946	1,200
101-253-727.000	OFFICE SUPPLIES	331	494	550	788	1,000
101-253-801.000	PROFESSIONAL FEES	52	619	850	946	5,000
101-253-851.000	MAIL/POSTAGE	1,227	1,300	1,450	1,443	1,600
101-253-900.000	PRINTING/PUBLISHING	1,396	1,502	1,700	1,516	1,750
101-253-913.000	TRAVEL	91	83	125	64	150
101-253-925.000	DELINQ TAX REIMBURSE	17	4,395	5,000	2,833	4,500
101-253-956.000	MISCELLANEOUS			100		100
101-253-956.013	REFUND AND REBATES	24	1,720	1,750		1,500
NET OF REVENUES/APPROPRIATIONS - 253 - TREASURER		(18,842)	(26,080)	(27,535)	(20,896)	(31,650)

BUDGET REPORT FOR BROWN CITY

Calculations as of 01/31/2026

GL NUMBER	DESCRIPTION	2023-24 ACTIVITY	2024-25 ACTIVITY	2025-26 ORIGINAL BUDGET	2025-26 ACTIVITY THRU 01/31/26	2026-27 CITY MANAGER BUDGET
Dept 257 - ASSESSOR						
101-257-703.001	CONTRACTUAL WAGES	9,600	9,640	10,000	8,000	9,600
101-257-801.000	PROFESSIONAL FEES	743	128	825	787	5,150
101-257-851.000	MAIL/POSTAGE	300	325	350	350	500
101-257-900.000	PRINTING/PUBLISHING	20	27	100	32	150
101-257-960.012	EDUCATION & TRAINING		100			
NET OF REVENUES/APPROPRIATIONS - 257 - ASSESSOR		(10,663)	(10,220)	(11,275)	(9,169)	(15,400)

Calculations as of 01/31/2026

GL NUMBER	DESCRIPTION	2023-24 ACTIVITY	2024-25 ACTIVITY	2025-26 ORIGINAL BUDGET	THRU 01/31/26	2025-26 ACTIVITY	2026-27 CITY MANAGER BUDGET
Dept 262 - ELECTIONS							
101-262-702.000	WAGES	680	3,313				4,000
101-262-703.000	ELECTION BOARD COMPENSATION	1,162	2,295				2,500
101-262-703.050	EARLY VOTE WAGES						2,500
101-262-709.000	FICA	52	253				250
101-262-727.000	OFFICE SUPPLIES	92	6,077			23	4,000
101-262-727.050	EARLY VOTE SUPPLIES						750
101-262-775.000	MAINT SUPPLIES	615	635	200			
101-262-775.050	EARLY VOTE MAINT SUPPLIES		87				
101-262-900.000	PRINTING/PUBLISHING		266				500
101-262-900.050	EARLY VOTE PRINT/PUBLISHING		18				250
101-262-913.000	TRAVEL	250	419	100			500
101-262-956.000	MISCELLANEOUS	239	517	100		50	500
101-262-970.000	CAPITAL OUTLAY		8,000	6,000			
NET OF REVENUES/APPROPRIATIONS - 262 - ELECTIONS		(3,090)	(22,015)	(6,400)		(73)	(15,750)

BUDGET REPORT FOR BROWN CITY

Calculations as of 01/31/2026

GL NUMBER	DESCRIPTION	2023-24 ACTIVITY	2024-25 ACTIVITY	2025-26 ORIGINAL BUDGET	2025-26 ACTIVITY THRU 01/31/26	2026-27 CITY MANAGER BUDGET
Dept 265 - BUILDING AND GROUNDS						
101-265-702.000	WAGES	25,398	22,710	27,500	9,015	25,000
101-265-703.001	CONTRACTUAL WAGES	1,760	550	1,050	125	1,200
101-265-709.000	FICA	2,001	1,737	1,950	674	1,900
101-265-718.000	HEALTH INS/LIFE/DIS/CANCER	1,337	1,337	2,000	1,114	1,500
101-265-740.000	SUPPLIES	2,206	3,919	4,000	2,329	3,100
101-265-775.000	MAINT SUPPLIES	1,072	617	2,500	547	1,250
101-265-801.000	PROFESSIONAL FEES		1,845	1,400	720	1,500
101-265-850.000	COMMUNICATIONS	3,854				
101-265-920.000	UTILITIES	5,266	9,858	10,000	8,777	10,500
101-265-934.000	OTHER REPAIRS & MAINTENANCE	8,518	12,581	10,000	4,035	7,000
101-265-934.001	OTHER REPAIRS & MAINT - CITY HALL	3,305	3,365	10,000	13,880	20,000
101-265-934.002	OTHER REPAIRS & MAINT VET PARK		10	300		250
101-265-941.011	LAND RENTAL	2,622	2,753	3,000	2,891	3,200
101-265-943.000	EQUIPMENT RENTAL	14,286	18,404	20,000	5,717	20,000
101-265-956.000	MISCELLANEOUS	399	1,095	1,500	769	1,500
101-265-970.000	CAPITAL OUTLAY		7,462			
NET OF REVENUES/APPROPRIATIONS - 265 - BUILDING AND G		(72,024)	(88,243)	(95,200)	(50,593)	(97,900)

Calculations as of 01/31/2026

GL NUMBER	DESCRIPTION	2023-24 ACTIVITY	2024-25 ACTIVITY	2025-26 ORIGINAL BUDGET	2025-26 ACTIVITY THRU 01/31/26	2026-27 CITY MANAGER BUDGET
Dept 301 - PUBLIC SAFETY CONTROL						
101-301-702.000	WAGES	165,315	179,682	185,000	135,410	205,000
101-301-702.001	SPECIAL REMUNERATION	500	500		500	500
101-301-702.002	WAGES - VEH INSPECTION	2,100	840		120	
101-301-702.005	CAR ALLOWANCE				1,260	
101-301-702.007	UNIFORM CLEANING ALLOWANCE	2,070	1,631	2,500	1,450	2,500
101-301-702.009	HEALTH CARE ALLOWANCE	1,012	3,867	5,590	5,122	9,200
101-301-702.012	CROSSING GUARD	785				
101-301-702.015	RESOURCE OFFICER	35,270	29,720	45,000	28,833	45,000
101-301-709.000	FICA	15,773	16,542	18,500	13,211	16,000
101-301-717.000	PENSION	16,773	13,398	18,000	7,694	17,600
101-301-718.000	HEALTH INS/LIFE/DIS/CANCER	44,924	41,302	26,000	21,154	10,000
101-301-727.000	OFFICE SUPPLIES	984	1,983	2,800	1,746	2,000
101-301-759.000	GASOLINE/FUEL	5,112	3,700			
101-301-767.000	UNIFORMS	172	1,904	3,500	1,237	2,500
101-301-776.000	MAINTENANCE FEE (LEIN)	4,939	5,433	5,800	5,976	6,200
101-301-801.000	PROFESSIONAL FEES		315	500	480	750
101-301-840.000	INSURANCE-RETIREE HEALTH					
101-301-840.001	INSURANCE-LIABILITY/WC	8,407	9,854	10,250	9,919	20,000
101-301-850.000	COMMUNICATIONS	2,248	680	850	565	800
101-301-850.001	INTERNET CONNECTIVITY	478	792	1,100	648	1,000
101-301-880.000	COMMUNITY PROMOTION	108		250	198	500
101-301-880.001	PROGRAM "SHOP WITH A COP"			300		
101-301-913.000	TRAVEL	811	387	600	18	500
101-301-934.000	OTHER REPAIRS & MAINTENANCE	7,489	4,592		14	
101-301-943.000	EQUIPMENT RENTAL		4,000	9,900	8,250	9,900
101-301-956.000	MISCELLANEOUS	2,218	3,048	2,000	6,999	6,000
101-301-957.000	EMPLOYEE PHYSICALS			150	200	300
101-301-960.012	EDUCATION & TRAINING	2,257	789	2,500	100	4,500
101-301-970.000	CAPITAL OUTLAY		7,410		2,836	
101-301-991.021	PRINCIPAL POLICE CAR	853	1,029			
101-301-993.010	INTEREST POLICE CAR	20	251			
NET OF REVENUES/APPROPRIATIONS - 301 - PUBLIC SAFETY		(320,265)	(333,649)	(341,090)	(253,940)	(373,750)

Calculations as of 01/31/2026

GL NUMBER	DESCRIPTION	2023-24 ACTIVITY	2024-25 ACTIVITY	2025-26 ORIGINAL BUDGET	2025-26 ACTIVITY THRU 01/31/26	2026-27 CITY MANAGER BUDGET
Dept 336 - FIRE DEPARTMENT/OP&BUILDING		17,008	18,663	19,100	20,887	22,000
101-336-701.001	FIRE DEPT/OPERATING FEE	(17,008)	(18,663)	(19,100)	(20,887)	(22,000)
	NET OF REVENUES/APPROPRIATIONS - 336 - FIRE DEPARTMENT					

BUDGET REPORT FOR BROWN CITY

Calculations as of 01/31/2026

GL NUMBER	DESCRIPTION	2023-24 ACTIVITY	2024-25 ACTIVITY	2025-26 ORIGINAL BUDGET	2025-26 ACTIVITY THRU 01/31/26	2026-27 CITY MANAGER BUDGET
Dept 441 - DEPARTMENT OF PUBLIC WORKS						
101-441-702.000	WAGES	17,627	24,008	24,000	19,720	25,000
101-441-709.000	FICA	1,252	1,837	2,500	1,434	2,000
101-441-717.000	PENSION	17,729	19,128	19,500	29,464	44,000
101-441-718.000	HEALTH INS/LIFE/DIS/CANCER	49,901	45,965	52,000	43,109	52,500
101-441-727.000	OFFICE SUPPLIES				524	500
101-441-740.000	SUPPLIES	388	134	350	272	500
101-441-767.000	UNIFORMS	2,787	556	750	187	500
101-441-956.000	MISCELLANEOUS			300		1,000
101-441-957.000	EMPLOYEE PHYSICALS	223	883	1,500	200	500
NET OF REVENUES/APPROPRIATIONS - 441 - DEPARTMENT OF		(89,907)	(92,511)	(100,900)	(94,910)	(126,000)

BUDGET REPORT FOR BROWN CITY

Calculations as of 01/31/2026

GL NUMBER	DESCRIPTION	2023-24 ACTIVITY	2024-25 ACTIVITY	2025-26 ORIGINAL BUDGET	2025-26 ACTIVITY THRU 01/31/26	2026-27 CITY MANAGER BUDGET
Dept 444 - SIDEWALK						
101-444-702.000	WAGES	1,215	1,564	1,700	1,402	1,800
101-444-703.001	CONTRACTUAL WAGES	5,868	11,367	6,200	3,100	4,500
101-444-709.000	FICA	52	120	150	101	170
101-444-775.000	MAINT SUPPLIES		42	350		250
101-444-934.000	OTHER REPAIRS & MAINTENANCE		3,098	1,000	2,513	3,500
101-444-943.000	EQUIPMENT RENTAL	2,595		3,300		
NET OF REVENUES/APPROPRIATIONS - 444 - SIDEWALK		(9,730)	(16,191)	(12,700)	(7,116)	(10,220)

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BUDGET REPORT FOR BROWN CITY

Calculations as of 01/31/2026

GL NUMBER	DESCRIPTION	2023-24 ACTIVITY	2024-25 ACTIVITY	2025-26 ORIGINAL BUDGET	2025-26 ACTIVITY THRU 01/31/26	2026-27 CITY MANAGER BUDGET
Dept 445 - DRAINS-PUBLIC BENEFIT						
101-445-967.000	DRAIN AT LARGE		3,298	5,915	7,627	7,700
598-445-967.000	DRAIN AT LARGE			(5,915)	(7,627)	(7,700)
NET OF REVENUES/APPROPRIATIONS - 445 - DRAINS-PUBLIC			(3,298)			

Calculations as of 01/31/2026

GL NUMBER	DESCRIPTION	2023-24 ACTIVITY	2024-25 ACTIVITY	2025-26 ORIGINAL BUDGET	2025-26 ACTIVITY THRU 01/31/26	2026-27 CITY MANAGER BUDGET
Dept 448 - STREET LIGHTING	STREET LIGHTING	36,323	35,558	38,500	29,599	40,000
101-448-920.010	STREET LIGHTING	(36,323)	(35,558)	(38,500)	(29,599)	(40,000)
NET OF REVENUES/APPROPRIATIONS - 448 - STREET LIGHTIN						

BUDGET REPORT FOR BROWN CITY

Calculations as of 01/31/2026

GL NUMBER	DESCRIPTION	2023-24 ACTIVITY	2024-25 ACTIVITY	2025-26 ORIGINAL BUDGET	2025-26 ACTIVITY THRU 01/31/26	2026-27 CITY MANAGER BUDGET
Dept 450 - PARKING						
101-450-702.000	WAGES	135	459	650	541	700
101-450-709.000	FICA	10	35	50	40	75
101-450-740.000	SUPPLIES			150		
101-450-934.000	OTHER REPAIRS & MAINTENANCE	238		225		
101-450-943.000	EQUIPMENT RENTAL	269	623	800	1,213	1,200
	NET OF REVENUES/APPROPRIATIONS - 450 - PARKING	(652)	(1,117)	(1,875)	(1,794)	(1,975)

BUDGET REPORT FOR BROWN CITY

Calculations as of 01/31/2026

GL NUMBER	DESCRIPTION	2023-24 ACTIVITY	2024-25 ACTIVITY	2025-26 ORIGINAL BUDGET	2025-26 ACTIVITY THRU 01/31/26	2026-27 CITY MANAGER BUDGET
Dept 463 - RTE MAINT						
202-463-702.000	WAGES	1,003	829	3,700	843	1,500
202-463-703.001	CONTRACTUAL WAGES	2,445	375	54,000	1,034	2,500
202-463-709.000	FICA	140	63	250	62	115
202-463-717.000	PENSION		3,000	3,080	3,080	3,200
202-463-718.000	HEALTH INS/LIFE/DIS/CANCER		10,000	10,270	10,270	10,600
202-463-775.000	MAINT SUPPLIES	3,589	1,541	4,500	812	3,000
202-463-801.000	PROFESSIONAL FEES	43,537		30,000	79,680	
202-463-840.001	INSURANCE-LIABILITY/WC		1,310	2,500	2,502	2,750
202-463-931.010	RTE MAINT/PROFESSIONAL SERVICES		1,250	1,250	450	1,250
202-463-932.000	MANHOLE MAINT/CONSTRUCTION	30				1,250
202-463-934.000	OTHER REPAIRS & MAINTENANCE		416	500		2,500
202-463-943.000	EQUIPMENT RENTAL		734	1,900	1,059	5,434
202-463-956.000	MISCELLANEOUS	968	72	500	189	1,500
202-463-970.000	CAPITAL OUTLAY	12,615				500
202-463-991.030	PRINCIPAL STREETS BOND	248,222				
202-463-994.030	INTEREST STREETS BOND		28,665	28,665	28,665	28,665
203-463-702.000	WAGES	3,500	10,886	10,886	10,165	9,036
203-463-703.001	CONTRACTUAL WAGES	180	4,493	4,650	2,682	4,500
203-463-709.000	FICA	205	344	1,000	199	10,000
203-463-717.000	PENSION		3,000	3,080	3,080	400
203-463-718.000	HEALTH INS/LIFE/DIS/CANCER		7,000	7,190	7,190	3,200
203-463-775.000	MAINT SUPPLIES	3,937	1,427	2,000	1,457	8,300
203-463-775.010	INSURANCE-LIABILITY/WC		600	1,200	4,431	15,000
203-463-801.000	PROFESSIONAL FEES	45,258	3,306	4,430	150	5,000
203-463-840.001	INSURANCE-LIABILITY/WC		1,250	1,300		5,000
203-463-931.010	RTE MAINT/PROFESSIONAL SERVICES		4,851	500	3,180	2,500
203-463-934.000	OTHER REPAIRS & MAINTENANCE		72	100	36	5,000
203-463-943.000	EQUIPMENT RENTAL	4,408		5,150		200
203-463-956.000	MISCELLANEOUS	386		100		
203-463-970.000	CAPITAL OUTLAY	112,670				
203-463-991.030	PRINCIPAL STREETS BOND		28,665	28,665	28,665	28,665
203-463-994.030	INTEREST STREETS BOND		10,886	10,165	10,165	9,036
NET OF REVENUES/APPROPRIATIONS - 463 - RTE MAINT		(483,093)	(125,035)	(222,341)	(200,046)	(200,685)

BUDGET REPORT FOR BROWN CITY

Calculations as of 01/31/2026

GL NUMBER	DESCRIPTION	2023-24 ACTIVITY	2024-25 ACTIVITY	2025-26 ORIGINAL BUDGET	THRU 01/31/26	2025-26 ACTIVITY	2026-27 CITY MANAGER BUDGET
Dept 464 - TREE TRIMMING							
202-464-930.015	TREE TRIMMING	425	2,400	2,500		2,800	7,500
203-464-934.000	OTHER REPAIRS & MAINTENANCE	1,200	4,550	4,700			7,500
	NET OF REVENUES/APPROPRIATIONS - 464 - TREE TRIMMING	(1,625)	(6,950)	(7,200)		(2,800)	(15,000)

Calculations as of 01/31/2026

GL NUMBER	DESCRIPTION	2023-24 ACTIVITY	2024-25 ACTIVITY	2025-26 ORIGINAL BUDGET	THRU 01/31/26	2025-26 ACTIVITY	2026-27 CITY MANAGER BUDGET
Dept 474 - TRAFFIC SERVICES							
202-474-775.000	MAINT SUPPLIES	150	1,039	1,650		869	2,500
202-474-934.000	OTHER REPAIRS & MAINTENANCE		212	1,000			2,500
203-474-775.000	MAINT SUPPLIES	734	1,670	1,725		809	1,500
	NET OF REVENUES/APPROPRIATIONS - 474 - TRAFFIC SERVICE	(884)	(2,921)	(4,375)		(1,678)	(6,500)

Calculations as of 01/31/2026

GL NUMBER	DESCRIPTION	2023-24 ACTIVITY	2024-25 ACTIVITY	2025-26 ORIGINAL BUDGET	2025-26 ACTIVITY THRU 01/31/26	2026-27 CITY MANAGER BUDGET
Dept 478 - WINTER MAINT						
202-478-702.000	WAGES	698	2,428	4,100	2,752	4,300
202-478-703.001	CONTRACTUAL WAGES		50			
202-478-709.000	FICA	53	186	425	197	350
202-478-775.000	MAINT SUPPLIES	2,241	2,400	3,600	2,330	3,000
202-478-943.000	EQUIPMENT RENTAL	1,027	3,200	6,000	4,839	7,500
203-478-702.000	WAGES	2,625	3,240	2,775	2,179	4,000
203-478-703.001	CONTRACTUAL WAGES		50	160		
203-478-709.000	FICA	201	248	225	155	310
203-478-775.000	MAINT SUPPLIES	2,947	4,800	5,100	4,659	5,000
203-478-943.000	EQUIPMENT RENTAL	5,564	5,907	4,100	3,583	7,500
	NET OF REVENUES/APPROPRIATIONS - 478 - WINTER MAINT	(15,356)	(22,509)	(26,485)	(20,694)	(31,960)

BUDGET REPORT FOR BROWN CITY

Calculations as of 01/31/2026

GL NUMBER	DESCRIPTION	2023-24 ACTIVITY	2024-25 ACTIVITY	2025-26 ORIGINAL BUDGET	2025-26 ACTIVITY THRU 01/31/26	2026-27 CITY MANAGER BUDGET
Dept 482 - ADM EXPENSES						
202-482-717.000	PENSTON	2,500				
202-482-718.000	HEALTH INS/LIFE/DIS/CANCER	9,000				
202-482-722.000	ADMINISTRATION FEES		12,850	13,000	13,000	15,000
202-482-801.000	PROFESSIONAL FEES	600	600	650	600	1,000
202-482-840.001	INSURANCE-LIABILITY/WC	2,090	1,183			
203-482-717.000	PENSTON	1,400				
203-482-722.000	ADMINISTRATION FEES		5,000	5,000	5,000	7,500
203-482-801.000	PROFESSIONAL FEES	600		625	600	600
203-482-840.001	INSURANCE-LIABILITY/WC	3,026				
NET OF REVENUES/APPROPRIATIONS - 482 - ADM EXPENSES		(19,216)	(19,633)	(19,275)	(19,200)	(24,100)

BUDGET REPORT FOR BROWN CITY

Calculations as of 01/31/2026

GL NUMBER	DESCRIPTION	2023-24 ACTIVITY	2024-25 ACTIVITY	2025-26 ORIGINAL BUDGET	2025-26 ACTIVITY THRU 01/31/26	2026-27 CITY MANAGER BUDGET
Dept 486 - M-90 MAINT						
202-486-702.000	WAGES	851	3,464	5,250	3,201	5,000
202-486-703.001	CONTRACTUAL WAGES	390	25	800		500
202-486-709.000	FICA	65	265	400	230	400
202-486-775.000	MAINT SUPPLIES	709	3,687	3,650	2,491	3,000
202-486-934.000	OTHER REPAIRS & MAINTENANCE			525		
202-486-943.000	EQUIPMENT RENTAL	992	5,185	4,100	4,980	7,500
	NET OF REVENUES/APPROPRIATIONS - 486 - M-90 MAINT	(3,007)	(12,626)	(14,725)	(10,902)	(16,400)

Calculations as of 01/31/2026

GL NUMBER	DESCRIPTION	2023-24 ACTIVITY	2024-25 ACTIVITY	2025-26 ORIGINAL BUDGET	2025-26 ACTIVITY THRU 01/31/26	2026-27 CITY MANAGER BUDGET
Dept 528 - SANITATION/CITY CLEAN-UP						
101-528-702.000	WAGES	7,054	8,076	9,200	8,552	9,000
101-528-709.000	FICA	520	618	710	625	700
101-528-943.000	EQUIPMENT RENTAL	14,539	14,299	17,000	13,793	14,000
	NET OF REVENUES/APPROPRIATIONS - 528 - SANITATION/CIT	(22,113)	(22,993)	(26,910)	(22,970)	(23,700)

Calculations as of 01/31/2026

GL NUMBER	DESCRIPTION	2023-24 ACTIVITY	2024-25 ACTIVITY	2025-26 ORIGINAL BUDGET	2025-26 ACTIVITY THRU 01/31/26	2026-27 CITY MANAGER BUDGET
Dept 536 - WATER/REFUSE COLLECTION & DISPOSAL						
101-536-740.000	SUPPLIES	534	250	600	262	600
101-536-818.000	REFUSE COLLECTION	64,023	68,109	76,800	60,910	71,000
101-536-851.000	MAIL/POSTAGE	1,500	1,035	1,700	1,700	2,000
	NET OF REVENUES/APPROPRIATIONS - 536 - WATER/REFUSE C	(66,057)	(69,394)	(79,100)	(62,872)	(73,600)

Calculations as of 01/31/2026

GL NUMBER	DESCRIPTION	2023-24		2024-25		2025-26		2025-26		2026-27	
		ACTIVITY		ACTIVITY		ORIGINAL BUDGET		ACTIVITY THRU 01/31/26		CITY MANAGER BUDGET	
Dept 548 - SANITARY SEWER											
590-548-702.000	WAGES	34,053		31,203		37,000		35,681		41,500	
590-548-703.001	CONTRACTUAL WAGES	17,599		142,514		350,000		1,252,209		65,000	
590-548-709.000	FICA	2,605		2,387		2,800		2,584		3,200	
590-548-717.000	PENSION	3,500		4,000		4,125		4,125		4,300	
590-548-718.000	HEALTH INS/LIFE/DIS/CANCER	9,000		10,000		10,275		10,275		12,000	
590-548-722.000	ADMINISTRATION FEES	12,500		14,000		14,400		14,400		16,000	
590-548-740.000	SUPPLIES	562		398		1,200		262		750	
590-548-767.000	UNIFORMS	1,292		3,197		3,200		3,250		4,000	
590-548-775.000	MAINT SUPPLIES	817		290		1,700		10,640		7,500	
590-548-776.010	MAINTENANCE CONTRACTS	10,721		10,896		12,000		9,666		12,000	
590-548-801.000	PROFESSIONAL FEES	23,919		43,736		4,000		20,947		20,000	
590-548-802.000	ANALYSIS	3,296		3,586		4,300		3,012		5,000	
590-548-804.000	OPERATING FEES & LICENSES	800		400		900		497		1,000	
590-548-840.001	INSURANCE-LIABILITY/WC	4,560		5,006		5,175		5,175		5,600	
590-548-850.000	COMMUNICATIONS	145		72		250		72		200	
590-548-851.000	MAIL/POSTAGE	519		362		725		510		750	
590-548-900.000	PRINTING/PUBLISHING	490		2,762		500		510		250	
590-548-913.000	TRAVEL	151		157		200		159		250	
590-548-920.000	UTILITIES	8,084		6,255		8,200		4,309		8,200	
590-548-934.000	OTHER REPAIRS & MAINTENANCE	15,571		6,051		35,000		28,673		15,000	
590-548-940.000	DEPARTMENT RENTAL	6,000		6,500		6,675		6,675		6,900	
590-548-941.011	LAND RENTAL	829		854		1,650		879		1,700	
590-548-943.000	EQUIPMENT RENTAL	8,502		11,631		11,325		13,088		17,500	
590-548-956.000	MISCELLANEOUS	1,328		88		125		878		5,000	
590-548-960.012	EDUCATION & TRAINING	214		693		500				2,000	
590-548-968.000	DEPRECIATION EXPENSE	16,191		14,207		3,505		2,699		3,500	
590-548-994.000	INTEREST EXPENSES			1,373		6,700		6,500		8,400	
590-548-994.026	CONTRIBUTION TO EQUIPMENT			6,500		93,720					
590-548-995.000	CONTINGENCY	5,000									
NET OF REVENUES/APPROPRIATIONS - 548 - SANITARY SEWER		(188,248)		(329,118)		(620,150)		(1,437,165)		(267,500)	

Calculations as of 01/31/2026

GL NUMBER	DESCRIPTION	2023-24 ACTIVITY	2024-25 ACTIVITY	2025-26 ORIGINAL BUDGET	2025-26 ACTIVITY THRU 01/31/26	2026-27 CITY MANAGER BUDGET
Dept 556 - WATER						
591-556-702.000	WAGES	32,468	34,461	39,000	33,554	42,000
591-556-703.001	CONTRACTUAL WAGES	13,974	104,290	6,000		50,000
591-556-709.000	FICA	2,484	2,636	3,100	2,426	3,300
591-556-717.000	PENSION	4,000	6,000	9,300	9,300	9,700
591-556-718.000	HEALTH INS/LIFE/DIS/CANCER	16,500	18,000	22,650	22,650	27,500
591-556-722.000	ADMINISTRATION FEES	16,000	18,000	24,700	24,700	30,000
591-556-740.000	SUPPLIES	2,606	5,139	9,800	5,608	10,000
591-556-740.010	SUPPLIES/CONSTRUCTION	440	54	1,100	1,100	1,200
591-556-767.000	UNIFORMS	1,180	2,979	3,000	3,088	4,000
591-556-775.000	MAINT SUPPLIES	852	819	1,650	780	5,000
591-556-776.010	MAINTENANCE CONTRACTS	1,216				
591-556-801.000	PROFESSIONAL FEES	3,197	19,259	200,000	147,991	175,000
591-556-801.011	PROFESSIONAL FEES/CONSTRUCTION				8,000	5,515,290
591-556-802.001	ANALYSIS/PROFESSIONAL LAB	2,886	1,890	6,150	3,764	5,000
591-556-840.001	INSURANCE-LIABILITY/WC	3,020	3,502	5,150	5,150	6,000
591-556-850.000	COMMUNICATIONS	365	412	425	443	15,000
591-556-851.000	MAIL/POSTAGE	939	300	2,100	537	2,000
591-556-900.000	PRINTING/PUBLISHING	702	882	1,500	3,001	4,500
591-556-913.000	TRAVEL	472	308	525		500
591-556-920.000	UTILITIES	16,318	19,495	20,550	13,092	21,100
591-556-934.000	OTHER REPAIRS & MAINTENANCE	12,301	5,511	40,000	20,373	40,000
591-556-940.000	DEPARTMENT RENTAL	6,000	7,000	7,200	7,200	7,500
591-556-941.011	LAND RENTAL	1,034	1,065	2,100	1,097	2,500
591-556-943.000	EQUIPMENT RENTAL	9,750	13,332	15,100	10,568	15,000
591-556-956.000	MISCELLANEOUS	1,737	929	1,350	6,926	25,000
591-556-960.012	EDUCATION & TRAINING	1,937	1,084	1,550	269	2,000
591-556-967.012	DWAM GRANT EXP	62,205	30,250			
591-556-968.000	DEPRECIATION EXPENSE	38,443	35,283			
591-556-969.026	WATER TOWER CONTRACT	18,674	20,865	21,500		23,160
591-556-970.000	CAPITAL OUTLAY			2,000		
591-556-994.024	INTEREST EGLE DMSRF LOAN			11,825		5,000
591-556-994.027	CONTRIBUTION TO EQUIPMENT		6,500	114,825	6,500	20,500
591-556-995.000	CONTINGENCY			1,000		
599-556-702.000	WAGES					
599-556-703.001	CONTRACTUAL WAGES					
599-556-709.000	FICA			100		210,500
599-556-717.000	PENSION	1,500	2,500	2,600	2,600	2,700
599-556-718.000	HEALTH INS/LIFE/DIS/CANCER	2,000	3,125	3,225	3,225	3,750
599-556-722.000	ADMINISTRATION FEES	4,000	5,000	5,150	5,150	7,500
599-556-775.000	MAINT SUPPLIES			250		
599-556-801.000	PROFESSIONAL FEES	8,305	107,671	35,000	138,889	60,650
599-556-802.001	ANALYSIS/PROFESSIONAL LAB		780	1,000	1,100	1,150
599-556-840.001	INSURANCE-LIABILITY/WC	500	1,000	1,100	330	500
599-556-851.000	MAIL/POSTAGE	100	300	330	330	250
599-556-900.000	PRINTING/PUBLISHING			200		500
599-556-934.000	OTHER REPAIRS & MAINTENANCE	2,750		20,000	2,600	2,500
599-556-940.000	DEPARTMENT RENTAL				105	100
599-556-943.000	EQUIPMENT RENTAL			275		
599-556-956.000	MISCELLANEOUS	5,000	138	800	36	1,200
599-556-960.012	EDUCATION & TRAINING	820		1,000		
599-556-995.000	CONTINGENCY	7,564	8,278	2,170		
NET OF REVENUES/APPROPRIATIONS - 556 - WATER		(309,239)	(489,037)	(648,350)	(491,052)	(6,358,550)

Calculations as of 01/31/2026

GL NUMBER	DESCRIPTION	2023-24		2024-25		2025-26		2026-27	
		ACTIVITY							
Dept 558 - STORM SEWER									
508-558-801.000	PROFESSIONAL FEES	(6,990)	126	5,500	6,425	6,150			
590-558-775.000	MAINT SUPPLIES		6,228	3,500	1,430	2,500			
598-558-702.000	WAGES	3,551	5,823	470	466	500			
598-558-703.001	CONTRACTUAL WAGES		483	2,160	2,160	2,250			
598-558-709.000	FICA	295	2,100	2,670	2,670	3,000			
598-558-717.000	PENSION	2,000	2,600	100	3,493	2,150			
598-558-718.000	HEALTH INS/LIFE/DIS/CANCER	2,500	3,803	550	550	600			
598-558-722.000	ADMINISTRATION FEES	1,575	525	2,500	15,890	1,500			
598-558-801.000	PROFESSIONAL FEES	500	2,500	5,000	105	4,000			
598-558-840.001	INSURANCE-LIABILITY/WC	1,654	2,500	400	8,094	150			
598-558-934.000	OTHER REPAIRS & MAINTENANCE		8,762	5,000					
598-558-940.000	DEPARTMENT RENTAL		140	400					
598-558-943.000	EQUIPMENT RENTAL	4,930	8,762	5,000					
598-558-956.000	MISCELLANEOUS	58	140	400					
598-558-970.000	CAPITAL OUTLAY		6,400						
598-558-994.026	CONTRIBUTION TO EQUIPMENT	1,500	1,600	600	1,600	1,500			
598-558-995.000	CONTINGENCY			215					
NET OF REVENUES/APPROPRIATIONS - 558 - STORM SEWER		(14,073)	(41,090)	(26,335)	(45,553)	(27,400)			

Calculations as of 01/31/2026

GL NUMBER	DESCRIPTION	2023-24 ACTIVITY	2024-25 ACTIVITY	2025-26 ORIGINAL BUDGET	2025-26 ACTIVITY THRU 01/31/26	2026-27 CITY MANAGER BUDGET
Dept 560 - ARSENIC	OPERATING FEES & LICENSES				150	250
591-560-804.000					(150)	(250)
NET OF REVENUES/APPROPRIATIONS - 560 - ARSENIC						

Calculations as of 01/31/2026

GL NUMBER	DESCRIPTION	2023-24 ACTIVITY	2024-25 ACTIVITY	2025-26 ORIGINAL BUDGET	THRU 01/31/26	2025-26 ACTIVITY THRU 01/31/26	2026-27 CITY MANAGER BUDGET
Dept 567 - CEMETERY							
209-567-702.000	WAGES		338	300		181	300
209-567-703.001	CONTRACTUAL WAGES	13,275	15,050	16,000		18,910	16,000
209-567-722.000	ADMINISTRATION FEES	775	800	820		820	850
209-567-740.000	SUPPLIES		35	105			
209-567-775.000	MAINT SUPPLIES	22	518	260		5,375	5,900
209-567-800.000	GRAVE OPENING EXPENSE	12,200	8,550	5,900		355	400
209-567-801.000	PROFESSIONAL FEES	6,600	299	250			
209-567-900.000	PRINTING/PUBLISHING	409	800	150		439	500
209-567-934.000	OTHER REPAIRS & MAINTENANCE	200		1,000		100	500
209-567-955.000	REPURCHASE OF LOTS			200		488	500
209-567-956.000	MISCELLANEOUS	65	373	1,000		450	400
209-567-956.016	LOT SALE COMMISSION		1,950				
209-567-995.000	CONTINGENCY			65			
NET OF REVENUES/APPROPRIATIONS - 567 - CEMETERY		(33,546)	(28,713)	(26,050)		(27,118)	(24,850)

BUDGET REPORT FOR BROWN CITY

Calculations as of 01/31/2026

GL NUMBER	DESCRIPTION	2023-24 ACTIVITY	2024-25 ACTIVITY	2025-26 ORIGINAL BUDGET	THRU 01/31/26	2025-26 ACTIVITY	CITY MANAGER BUDGET
Dept 728 - ECONOMIC DEVELOPMENT							
101-728-702.000	WAGES		19,671	33,000		12,657	500
101-728-702.009	HEALTH CARE ALLOWANCE		944	1,300		448	500
101-728-709.000	FICA		1,550	1,820		957	500
101-728-717.000	PENSION		1,923	2,900		1,006	500
101-728-718.000	HEALTH INS/LIFE/DIS/CANCER		229	350		64	500
101-728-727.000	OFFICE SUPPLIES		225	350		1,651	500
101-728-801.000	PROFESSIONAL FEES		150	500		25,460	500
101-728-801.001	EDC DUES/PROFESSIONAL FEES		6,342	5,000		780	17,125
101-728-956.000	MISCELLANEOUS	85	938	1,000			500
101-728-960.012	EDUCATION & TRAINING						
NET OF REVENUES/APPROPRIATIONS - 728 - ECONOMIC DEVEI		(85)	(31,972)	(46,220)		(43,023)	(19,125)

Calculations as of 01/31/2026

GL NUMBER	DESCRIPTION	2023-24 ACTIVITY	2024-25 ACTIVITY	2025-26 ORIGINAL BUDGET	2025-26 ACTIVITY THRU 01/31/26	2026-27 CITY MANAGER BUDGET
Dept 747 - VET PARK						
595-747-722.000	ADMINISTRATION FEES		250	260	260	270
595-747-740.000	SUPPLIES	3,883	3,672	3,700	4,634	3,005
595-747-740.015	SUPPLIES-PRODUCT INVENTORY				1,178	5,000
595-747-740.016	SUPPLIES-AMARD/PRIZE/TROPHY				1,081	1,700
595-747-801.000	PROFESSIONAL FEES				100	250
595-747-851.000	MAIL/POSTAGE				653	500
595-747-880.002	COMM PROMOTION FESTIVAL COMM				505	500
595-747-900.000	PRINTING/PUBLISHING	475	488	600	823	800
595-747-913.000	TRAVEL		228	350		250
595-747-915.000	MEMBERSHIPS		120			200
595-747-940.010	EQUIPMENT RENT	2,691	2,817	3,200	4,485	10,000
595-747-956.000	MISCELLANEOUS	512	308	1,500	1,885	1,500
595-747-956.021	MISCELLANEOUS- SERVICES RENDERED	3,100	1,950	2,200	400	1,000
595-747-956.026	ENTERTAINMENT	2,375	250	3,000	3,250	15,000
595-747-956.027	FIREWORKS	5,000	5,000	5,000	5,000	5,000
595-747-969.023	COMP TO OTHER ORGANIZATIONS		150	150	1,150	1,200
595-747-970.000	CAPITAL OUTLAY					
595-747-995.000	CONTINGENCY	3,863		2,485	983	1,500
NET OF REVENUES/APPROPRIATIONS - 747 - VET PARK		(21,899)	(15,233)	(22,445)	(26,387)	(47,675)

Calculations as of 01/31/2026

GL NUMBER	DESCRIPTION	2023-24 ACTIVITY	2024-25 ACTIVITY	2025-26 ORIGINAL BUDGET	2025-26 ACTIVITY THRU 01/31/26	2026-27 CITY MANAGER BUDGET
Dept 770 - MAINTENANCE						
508-770-702.000	WAGES	1,503	851	2,400	974	1,500
508-770-703.001	CONTRACTUAL WAGES	25,500	21,175	27,000	22,000	23,000
508-770-709.000	FICA	115	65	175	150	150
508-770-722.000	ADMINISTRATION FEES		250	260	260	350
508-770-727.000	OFFICE SUPPLIES				91	100
508-770-775.000	MAINT SUPPLIES	80	16	345	360	500
508-770-801.000	PROFESSIONAL FEES	7,090	190	300	190	500
508-770-819.000	LEASES/PORABLE RESTROOMS	2,600	4,135	3,800	3,180	3,750
508-770-840.001	INSURANCE-LIABILITY/WC	985	1,173	1,205	1,203	1,400
508-770-851.000	MAIL/POSTAGE	5				
508-770-900.000	PRINTING/PUBLISHING	346	144	200	72	200
508-770-920.000	UTILITIES	1,799	1,780	2,200	1,500	2,200
508-770-934.000	OTHER REPAIRS & MAINTENANCE	1,747	2,098		12,318	1,500
508-770-943.000	EQUIPMENT RENTAL	1,514	658	725		500
508-770-956.000	MISCELLANEOUS	1,103	656	715	75	500
508-770-956.018	MISC PARK SIGN	197	118		314	500
508-770-970.000	CAPITAL OUTLAY		4,028		500	100
508-770-995.000	CONTINGENCY	15,490			13,300	
NET OF REVENUES/APPROPRIATIONS - 770 - MAINTENANCE		(60,074)	(37,337)	(39,325)	(56,337)	(36,250)

Calculations as of 01/31/2026

GL NUMBER	DESCRIPTION	2023-24 ACTIVITY	2024-25 ACTIVITY	2025-26 ORIGINAL BUDGET	2025-26 ACTIVITY THRU 01/31/26	2026-27 CITY MANAGER BUDGET
Dept 790 - LIBRARY						
101-790-702.000	WAGES	2,194				
101-790-709.000	FICA	220				
NET OF REVENUES/APPROPRIATIONS - 790 - LIBRARY		(2,414)				

Calculations as of 01/31/2026

GL NUMBER	DESCRIPTION	2023-24		2024-25		2025-26		2026-27	
		ACTIVITY	BUDGET	ACTIVITY	BUDGET	ACTIVITY	BUDGET	ACTIVITY	BUDGET
Dept 932 - MOTOR POOL									
661-932-702.000	WAGES	17,855	20,170	19,300	23,453	24,900			
661-932-709.000	FICA	1,366	1,483	1,500	1,722	2,000			
661-932-717.000	PENSION	2,500	3,000	3,100	3,100	3,200			
661-932-718.000	HEALTH INS/LIFE/DIS/CANCER	6,500	7,000	7,210	7,210	8,300			
661-932-722.000	ADMINISTRATION FEES	4,000	5,000	5,150	5,150	5,500			
661-932-740.000	SUPPLIES	2,262	4,220	4,300	1,769	3,000			
661-932-759.000	GASOLINE/FUEL	6,992	11,575	11,925	10,779	13,000			
661-932-775.000	MAINT SUPPLIES	2,466	2,421	4,700	3,949	7,500			
661-932-801.000	PROFESSIONAL FEES	600	1,416	625	600	750			
661-932-840.001	INSURANCE-LIABILITY/WC	11,626	13,275	14,500	19,777	21,000			
661-932-934.000	OTHER REPAIRS & MAINTENANCE	2,082	4,716	3,600	4,571	8,000			
661-932-940.000	DEPARTMENT RENTAL	1,000	1,000	1,030	1,030	1,500			
661-932-956.000	MISCELLANEOUS	257	204	500	392	2,000			
661-932-968.000	DEPRECIATION EXPENSE	24,280	28,342						
661-932-970.002	CAPITAL OUTLAY			32,530	17,667	20,000			
661-932-970.013	EQUIP/PRINCIPAL			3,325	31,480	23,400			
661-932-993.000	INTEREST - EQUIPMENT	3,918	2,547	10,055	3,284	4,000			
661-932-995.000	CONTINGENCY					13,750			
NET OF REVENUES/APPROPRIATIONS - 932 - MOTOR POOL		(87,704)	(106,369)	(123,350)	(135,933)	(161,800)			

Calculations as of 01/31/2026

GL NUMBER	DESCRIPTION	2023-24 ACTIVITY	2024-25 ACTIVITY	2025-26 ORIGINAL BUDGET	2025-26 ACTIVITY THRU 01/31/26	2026-27 CITY MANAGER BUDGET
Dept 945 - CONTRIBUTION						
101-945-969.001	CONTRIBUTION TO BUILDING MAINT RE		10,191			
101-945-969.005	CONT TO LOCAL ST. FROM ST. RESERV	(5)	5,200	34,500	34,500	34,500
202-945-966.000	CONTRIBUTION TO LOCAL ST/ACT 51	5,000	6,000	6,100	6,000	10,000
202-945-994.026	CONTRIBUTION TO EQUIPMENT		5,000	5,000	5,000	5,000
203-945-994.026	CONTRIBUTION TO EQUIPMENT		1,000	1,300	1,000	1,200
599-945-994.026	CONTRIBUTION TO EQUIPMENT					
NET OF REVENUES/APPROPRIATIONS - 945 - CONTRIBUTION		(4,995)	(27,391)	(46,900)	(46,500)	(50,700)

BUDGET REPORT FOR BROWN CITY

Calculations as of 01/31/2026

GL NUMBER	DESCRIPTION	2023-24 ACTIVITY	2024-25 ACTIVITY	2025-26 ORIGINAL BUDGET	2025-26 ACTIVITY THRU 01/31/26	2026-27 CITY MANAGER BUDGET
Dept 954 - INSURANCES, BONDS, FICA & FRINGES						
101-954-718.000	HEALTH INS/LIFE/DIS/CANCER	13,631	15,796	17,000	8,998	7,500
101-954-724.000	EMPLOYEE INS DED CANCER INS	499	1,102	1,400	885	1,100
101-954-840.000	INSURANCE-RETIREE HEALTH	32			252	
101-954-840.001	INSURANCE-LIABILITY/WC	15,619	19,057	22,000	17,977	22,600
NET OF REVENUES/APPROPRIATIONS - 954 - INSURANCES, BC		(29,781)	(35,955)	(40,400)	(28,112)	(31,200)

Calculations as of 01/31/2026

GL NUMBER	DESCRIPTION	2023-24 ACTIVITY	2024-25 ACTIVITY	2025-26 ORIGINAL BUDGET	2025-26 ACTIVITY THRU 01/31/26	2026-27 CITY MANAGER BUDGET
Dept 958 - COMMUNITY PROMOTION						
101-958-702.000	WAGES	1,277	1,789	2,300	1,793	2,000
101-958-709.000	FICA	98	137	225	130	170
101-958-739.000	COMMUNITY PROMOTION/XMAS DECOR				1,600	500
101-958-740.000	SUPPLIES	10	44	800	3,814	100
101-958-880.000	COMMUNITY PROMOTION	4,501	4,163	4,200		1,500
101-958-880.010	COMMUNITY PROMOTION/CABLE - OLD		44			
101-958-943.000	EQUIPMENT RENTAL	372	426	850	306	250
101-958-948.010	COMPUTER SERVICES	10,990	13,269	16,000	11,756	12,000
	NET OF REVENUES/APPROPRIATIONS - 958 - COMMUNITY PROM	(17,248)	(19,872)	(24,375)	(19,399)	(16,520)

BUDGET REPORT FOR BROWN CITY

Calculations as of 01/31/2026

GL NUMBER	DESCRIPTION	2023-24 ACTIVITY	2024-25 ACTIVITY	2025-26 ORIGINAL BUDGET	2025-26 ACTIVITY THRU 01/31/26	2026-27 CITY MANAGER BUDGET
Dept 959 - GENERAL FUND CONTINGENCY						
101-959-956.011	GENERAL FUND CONTINGENCY			42,640		
	NET OF REVENUES/APPROPRIATIONS - 959 - GENERAL FUND C			(42,640)		
ESTIMATED REVENUES - ALL FUNDS		2,735,463	2,829,476	3,055,191	3,752,514	8,558,745
APPROPRIATIONS - ALL FUNDS		2,244,551	2,356,051	3,055,191	3,488,002	8,558,745
NET OF REVENUES/APPROPRIATIONS - ALL FUNDS		490,912	473,425		264,512	
BEGINNING FUND BALANCE - ALL FUNDS		3,407,507	3,898,607	4,331,952	4,331,952	4,596,464
FUND BALANCE ADJUSTMENTS - ALL FUNDS		189	(40,090)			
ENDING FUND BALANCE - ALL FUNDS		3,898,608	4,331,942	4,331,952	4,596,464	4,596,464