

**ANNUAL BUDGET  
101 GENERAL FUND SUMMARY**

CODE	CLASSIFICATION	ACTUAL 2020/2021	ACTUAL 2021/2022	ACTUAL 2022/2023	ACTUAL 2023/2024	ACTUAL 2024/2025	APPROVED 2025/2026	REQUESTED 2026/2027
<b>REVENUES</b>								
	PROPERTY TAXES	\$1,560,397	\$1,609,107	\$1,727,328	\$1,857,588	\$ 1,874,300	\$ 2,022,200	\$ 2,193,900
	MARIJUANA TAX		\$0	\$51,884	\$118,337	\$ 116,500	\$ 116,500	\$ 116,500
	LOCAL COMMUNITY STABILIZATION	\$1,053	\$0	\$0	\$0	\$ -	\$ -	\$ -
	PERMITS/ FEES	\$58,143	\$59,595	\$61,856	\$53,127	\$ 51,100	\$ 54,000	\$ 48,500
	POLICE TRAINING/PROGRAMS	\$12,948	\$13,739	\$23,442	\$26,786	\$ 48,800	\$ 35,100	\$ 62,000
	STATE SHARED REVENUE	\$327,829	\$386,935	\$381,225	\$391,695	\$ 390,300	\$ 396,600	\$ 380,176
	GRANT	\$17,000	\$4,250	\$52,647	\$247,611	\$ 119,800	\$ 1,000	\$ -
	FINES	\$6,687	\$7,387	\$9,147	\$79,114	\$ 8,700	\$ 4,100	\$ 9,200
	SERVICES	\$39,247	\$33,434	\$45,276	\$36,441	\$ 49,100	\$ 52,300	\$ 52,260
	INTEREST	\$13,242	\$16,300	\$34,697	\$15,437	\$ 49,600	\$ 25,000	\$ 30,000
	CONTRIBUTIONS-COMP,TIFA/LDFA	\$385,420	\$390,440	\$391,500	\$392,800	\$ 392,800	\$ 405,400	\$ 400,400
	LEASE-FINANCING	\$0	\$0	\$38,448	\$29,039	\$ -	\$ -	\$ -
	LEASE-FIRE/AMB	\$12,545	\$0	\$0	\$0	\$ -	\$ -	\$ -
	SALE OF FIXED ASSETS	\$2,456	\$0	\$112,525	\$0	\$ -	\$ -	\$ -
	TRANSFER	\$2,567	\$3,460	\$3,053	\$227,855	\$ 39,300	\$ 4,500	\$ 4,500
	OTHER	\$9,605	\$60,945	\$18,875	\$22,542	\$ 23,000	\$ 24,800	\$ 24,700
	<b>TOTAL REVENUES</b>	<b>\$2,449,139</b>	<b>\$2,585,591</b>	<b>\$2,951,902</b>	<b>\$3,498,372</b>	<b>\$ 3,163,300</b>	<b>\$ 3,141,500</b>	<b>\$ 3,322,136</b>
	<b>TO (FROM) FUND BALANCE</b>	<b>(\$4,988)</b>	<b>(\$73,405)</b>	<b>\$51,283</b>	<b>\$216,365</b>	<b>\$ (68,035)</b>	<b>\$ (58,300)</b>	<b>\$ (164)</b>
<b>EXPENDITURES</b>								
101	CITY COUNCIL	\$29,419	\$30,228	\$34,060	\$38,027	\$ 44,500	\$ 45,200	\$47,300
172	ADMINISTRATION	\$237,595	\$232,253	\$124,010	\$123,862	\$ 137,535	\$ 138,500	\$128,500
203	ATTORNEY FEES	\$17,484	\$13,644	\$19,489	\$19,206	\$ 20,000	\$ 22,000	\$30,000
215	CITY CLERK	\$72,247	\$73,309	\$74,715	\$80,099	\$ 106,100	\$ 109,500	\$107,100
247	BOARD OF REVIEW	\$2,195	\$2,325	\$2,329	\$2,328	\$ 2,700	\$ 2,500	\$1,000
253	TREASURER	\$82,966	\$81,789	\$81,939	\$88,065	\$ 93,400	\$ 96,800	\$54,100
257	ASSESSOR	\$33,132	\$33,797	\$34,474	\$38,661	\$ 41,000	\$ 42,000	\$43,000
261	OTHER EXPENSES	\$5,990	\$2,253	\$23,401	\$17,764	\$ 22,800	\$ 22,800	\$51,200
262	ELECTION DEPARTMENT	\$34,013	\$27,172	\$31,505	\$31,959	\$ 43,200	\$ 45,200	\$69,600

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265	CITY HALL AND GROUNDS	\$74,499	\$49,178	\$53,854	\$53,763	\$ 64,600	\$ 58,400	\$123,500
266	DISTRICT COURT	\$16,429	\$16,529	\$21,205	\$25,080	\$ 15,200	\$ 21,600	\$21,600
301	POLICE	\$1,106,217	\$1,206,724	\$1,384,977	\$1,346,548	\$ 1,523,800	\$ 1,578,600	\$1,637,200
444	SIDEWALKS	\$48	\$9,676	\$17,386	\$94,164	\$ 93,500	\$ 19,900	\$20,300
446	HIGHWAYS & STREETS	\$0	\$523	\$332	\$291	\$ 600	\$ 600	\$400
448	STREET LIGHTING	\$71,770	\$68,299	\$67,745	\$74,860	\$ 83,100	\$ 82,100	\$84,500
521	SANITATION	\$1,741	\$1,789	\$1,237	\$1,196	\$ 1,100	\$ 6,200	\$13,800
528	LEAF DISPOSAL	\$57,200	\$64,516	\$56,000	\$68,177	\$ 65,700	\$ 84,200	\$78,700
567	CEMETERY	\$126,574	\$147,014	\$132,245	\$277,288	\$ 154,400	\$ 176,600	\$157,200
701	PLANNING	\$28,517	\$30,750	\$29,274	\$31,732	\$ 44,400	\$ 43,300	\$26,700
751	PARKS AND RECREATION	\$157,184	\$256,194	\$243,161	\$229,597	\$ 235,800	\$ 200,700	\$254,800
753	PATHWAY MAINTENANCE	\$11,005	\$11,326	\$16,428	\$5,900	\$ 13,000	\$ 19,000	\$11,800
756	119 BALDWIN ST	\$2,567	\$3,460	\$3,053	\$3,176	\$ 5,200	\$ 4,800	
966	TRANSFER TO OTHER FUND	\$285,335	\$296,245	\$409,352	\$601,228	\$ 419,700	\$ 379,300	\$360,000
TOTAL EXPENDITURES		\$2,454,127	\$2,658,995	\$2,862,171	\$3,252,969	\$ 3,231,335	\$ 3,199,800	\$3,322,300
FUND BALANCE-JULY 1		\$972,797	\$967,809	\$894,404	\$984,136	\$ 1,229,539	1161504.14	\$1,161,504
NET INCREASE (DECREASE)		(\$4,988)	(\$73,405)	\$89,731	\$245,404	\$ (68,035)	\$ (58,300)	\$ (164)
FUND BALANCE-JUNE 30		\$967,809	\$894,404	\$984,136	\$1,229,539	\$ 1,161,504	\$ 1,103,204	\$1,161,668

\*Actual balances available after year end

Not including the dedicated millage for streets.

Not including the dedicated millage for streets.

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(Excludes 3% mills for Streets & Transfers)

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BUDGET REPORT FOR CITY OF WHITEHALL  
Fund: 101 GENERAL OPERATING FUND

GL NUMBER	DESCRIPTION	2024-25 ACTIVITY	2025-26 ACTIVITY THRU 06/30/26	2025-26 AMENDED BUDGET	2026-27 REQUESTED BUDGET
ESTIMATED REVENUES					
Dept 000 - 247					
101-000-402.000	CURRENT REAL PROPERTY TAXES	1,630,600	1,606,700	1,699,100	2,108,900
PERSONAL AND REAL WILL BE COMBINED IN ONE CURRENT PROP TAX COLL. LINE					2,108,900
101-000-410.000	PERSONAL PROPERTY TAXES	243,700	83,800	209,800	
ESTIMATED					350,000
101-000-439.000	MARIJUANA TAX	116,500		116,500	116,500
MARIJUANA PAYMENTS X 2 FACILITIES					116,500
101-000-447.000	ADMIN FEE-PROPERTY TAXES	78,800	39,400	85,200	85,000
ESTIMATE					85,000
101-000-476.000	BUSINESS LICENSES/PERMITS/FEES	8,900	6,000	9,000	6,000
					8,500
101-000-477.000	FRANCHISE FEE-CABLE TV	42,200	18,400	45,000	40,000
					40,000
101-000-543.000	REV REC'D FOR PD TRAINING-302	3,000	3,200	1,700	3,000
BASED ON PREVIOUS TWO YEARS					3,000
101-000-569.200	GRANT-STATE		800	1,000	
101-000-574.000	STATE SHARED REV	386,300	132,500	383,600	375,200
CONSTITUTIONAL - FROM STATE OF MICHIGAN REPORT					302,600
STANDARD - STATE OF MICHIGAN REPORT					68,200
CVTRS - 3 FORMULAS					4,400
					<b>375,200</b>
				<b>GL # FOOTNOTE TOTAL:</b>	<b>375,200</b>
101-000-574.100	STATE SHARED REV-LIQUOR	4,000	1,900	3,700	3,700
					3,700
101-000-574.200	STATE SHARED REV- CVTRS/PUBLIC SAI			1,300	1,300
					1,300
101-000-574.300	STATE REV SHARING - PD CPE TRAININ	12,000	8,000	8,000	7,000
					7,000
101-000-581.000	SCHOOL OFFICER	32,000	35,000	32,000	50,000
PLAN TO REQUEST 50K					50,000
101-000-626.000	REV REC'D FOR PD PROGRAMS	1,800	2,300	2,300	2,000
PD TIME AT SCHOOL EVENTS					2,000
101-000-626.050	GAZEBO PATHWAY	300			
101-000-626.200	SALE OF PRINTED MATERIAL	1,100	900	600	500
POLICE REPORTS					500
101-000-626.450	COPIER INCOME			100	100
					100
101-000-630.100	FOUNDATIONS-CEMETERY	2,600	1,200	1,500	1,500
					1,500
101-000-630.200	GRAVE OPENINGS	10,700	12,700	7,500	10,000
					10,000
101-000-651.243	ADMIN FEE-BRA	22,900		30,600	29,400
2.5% OF TAX REVENUE					29,400
101-000-651.245	ADMIN FEE-TIFA 3	7,400		9,500	8,200
2.5% OF TAX REVENUE					8,200
101-000-651.248	ADMIN FEE-LDFA	2,400		2,600	2,500
2.5% OF TAX REVENUE					2,500
101-000-654.000	OTHER INCOME	32,600		24,800	24,700
SENIOR MILLAGE					17,200
OTHER					7,500
					<b>24,700</b>
				<b>GL # FOOTNOTE TOTAL:</b>	<b>24,700</b>
101-000-656.000	FINES-DISTRICT COURT	6,500	5,200	4,000	3,000
					3,000
101-000-657.000	PARKING FINES & PENALTIES	200	400	200	200
					200
101-000-657.100	CIVIL INFRACTIONS & ORDINANCE VIOI		7,300		6,000
					6,000
101-000-665.000	INTEREST EARNINGS-INVESTMENTS	59,100	33,200	20,000	23,000

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GL NUMBER	DESCRIPTION	2024-25 ACTIVITY	2025-26 ACTIVITY THRU 06/30/26	2025-26 AMENDED BUDGET	2026-27 REQUESTED BUDGET
ESTIMATED REVENUES					
Dept 000 - 247					
ESTIMATED					
101-000-665.100	INTEREST EARNINGS-TAXES	14,900	13,100	13,100	23,000
					7,000
101-000-676.000	REIMBURSEMENTS	12,600			7,000
101-000-677.000	CONTRIBUTION-COMPUTER			5,000	
101-000-677.100	CONTRIBUTION-TIFA	277,000		286,000	286,000
57.20% OF \$500,000					286,000
101-000-677.300	CONTRIBUTION-LDFA DISTRICT	110,800		114,400	114,400
57.20% OF \$200,000					114,400
101-000-690.000	INSURANCE SETTLEMENT	27,100			
101-000-693.000	SALE OF FIXED ASSETS	300	137,600		
101-000-699.580	TRANSFER FROM PLAYHOUSE			4,500	4,500
SCENE SHOP???					4,500
101-000-699.711	TRANSFER FROM CEMETERY TRUST	34,800		16,000	
Totals for dept 000 - 247		3,183,100	2,156,500	3,138,600	3,319,600
TOTAL ESTIMATED REVENUES		3,183,100	2,156,500	3,138,600	3,319,600

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GL NUMBER	DESCRIPTION	2024-25 ACTIVITY	2025-26 ACTIVITY THRU 06/30/26	2025-26 AMENDED BUDGET	2026-27 REQUESTED BUDGET
<b>APPROPRIATIONS</b>					
Dept 101 - CITY COUNCIL					
101-101-702.000	SALARIES-ADMIN	11,000	9,900	13,200	15,000
	15% OF CLERK SALARY				15,000
101-101-702.050	EXPENSE ALLOWANCE	2,500	1,300	2,500	2,500
	\$30X12 X 7 MEMBERS (ROUNDED UP)				2,500
101-101-702.100	SALARIES-COUNCIL MEMBERS	5,400	2,400	4,900	5,500
	7 MEMBERS @ \$25 PER MEETING - 24 MEETINGS (ROUND UP)				5,500
101-101-719.000	FRINGE BENEFITS	9,100	1,000	10,100	
	NO LONGER USING THIS LINE				
101-101-719.100	FRINGE BENEFITS-WAGES	3,200		3,800	1,800
	FICA				1,800
101-101-719.150	FRINGE-FUNERAL, JURY				100
					100
101-101-719.250	FRINGE-HOLIDAY PAY				600
	15% OF CLERK HOLIDAY PAY ALLOCATED HERE				600
101-101-719.350	FRINGE-RETIREMENT				2,600
	15% OF CLERK DEFINED BENEFIT				2,600
101-101-719.351	FRINGE-RETIREMENT EMPLOYER CONTRIB				400
	15% OF CITY 3.5% CONTRIBUTION TO MERS 457				400
101-101-719.352	FRINGE-DEF COMP EMPLOYER CONT MEF				100
	15% OF CITY 1% DC HYBRID CONTRIBUTIN				100
101-101-719.400	FRINGE-PERSONAL TIME OFF				600
	15% OF ESTIMATED PTO TIME USE (80 HOURS)				600
101-101-719.550	FRINGE-WORKER'S COMP INS				100
	ESTIMATED ALLOCATION				100
101-101-719.600	FRINGE-HEALTH INS		1,100		2,500
	15% OF CLERKS ANNUAL HELATH INSURANCE PREMIUM				2,500
101-101-719.602	MERS-HSA RETIREE				500
	15% OF ANNUAL CONTRIBUTION TO HCSA FOR CLERK				500
101-101-719.605	DENTAL INSURANCE				200
	15% OF DENTAL PREMIUM - CLERK				200
101-101-719.650	FRINGE-OPTICAL				100
	15% OF OPTICAL REIMBURSEMENT - CLERK				100
101-101-719.685	FRINGE-MISCELLANEOUS				100
	15% OF CLERK ALLOCATION FOR MISC. FRINGE				100
101-101-719.690	FRINGE-DISABILITY INS				100
	15% OF CLERK ALLOCATON DISABILITY PREMIUMS				100
101-101-728.000	POSTAGE & COPYING	600		600	600
					600
101-101-760.000	CONFERENCES & WORKSHOPS	2,600	3,500	3,700	3,700
					3,700
101-101-770.000	MEMBERSHIPS & DUES	2,700	2,800	2,800	3,200
	MML MEMBERSHIP				3,000
	MI ASSOCIATION OF MAYORS MEMBERSHIP				200
					<b>GL # FOOTNOTE TOTAL: 3,200</b>
101-101-962.000	OTHER EXPENSES	7,000	5,300	6,100	7,000
	PET PROJETS				7,000
	Totals for dept 101 - CITY COUNCIL	44,100	27,300	47,700	47,300
Dept 172 - ADMINISTRATION					
101-172-702.000	SALARIES-ADMIN	46,200	35,200	45,000	59,800
	24% TREASURER SALARY				24,000
	25% ADMIN ASSISTANT SALARY				19,500
	20% ASST. TREASURER/DPW COORDINATOR SALARY				14,800
	2.5% CLERK SALARY				1,500
					<b>GL # FOOTNOTE TOTAL: 59,800</b>

BUDGET REPORT FOR CITY OF WHITEHALL  
Fund: 101 GENERAL OPERATING FUND

GL NUMBER	DESCRIPTION	2024-25 ACTIVITY	2025-26 ACTIVITY THRU 06/30/26	2025-26 AMENDED BUDGET	2026-27 REQUESTED BUDGET
<b>APPROPRIATIONS</b>					
Dept 172 - ADMINISTRATION					
101-172-719.000	FRINGE BENEFITS	40,100	2,800	45,100	
101-172-719.100	FRINGE BENEFITS-WAGES	19,100		15,000	4,600
	FICA				4,600
101-172-719.150	FRINGE-FUNERAL, JURY				100
					100
101-172-719.250	FRINGE-HOLIDAY PAY				2,400
	TREASURER 24% ALLOCATION				1,000
	ADMIN ASSISTANT 20% ALLOCATION				600
	DPW COORDINATOR/ASSISTANT TREASURE 20% ALLOCATION				600
	CLERK 2.5% ALLOCATION				100
				<b>GL # FOOTNOTE TOTAL:</b>	<b>2,400</b>
101-172-719.350	FRINGE-RETIREMENT - DB				400
	CLERK MERS DB ALLOCATION				400
101-172-719.351	FRINGE-RETIREMENT EMPLOYER CONTRIB				1,400
	TREASURER 457 ALLOACTION				600
	ADMIN ASSISTANT ALLOACTION				400
	DPW COORDINATOR/ASSISTANT TREASURER ALLOACTION				400
	CLERK ALLOCATION				100
				<b>GL # FOOTNOTE TOTAL:</b>	<b>1,400</b>
101-172-719.400	FRINGE-PERSONAL TIME OFF				2,200
	TREASURER ALLOCATION				900
	ADMIN ASSISTANT ALLOCATION				600
	DPW COORD/ASST TREASURER ALLOCATION				600
	CLERK ALLOCATION				100
				<b>GL # FOOTNOTE TOTAL:</b>	<b>2,200</b>
101-172-719.550	FRINGE-WORKER'S COMP INS				700
	ESTIMATED ALLOCATION				700
101-172-719.600	FRINGE-HEALTH INS		5,900		14,600
	TREASURER HEALTH INSUR ALLOCATION				6,300
	ADMIN ASSISTANT HEALTH ALLOCATION				5,400
	DPW OFFICE COORDINATOR/ASSISTANT TREASURER HEALTH ALLOCATION				2,400
	CLERK HEALTH ALLOCATION				400
				<b>GL # FOOTNOTE TOTAL:</b>	<b>14,600</b>
101-172-719.601	FRINGE BENEFITS-RETIREE HEALTH INS		600		
101-172-719.602	MERS-HSA RETIREE				2,400
	TREASURER HCSA ALLOCATION				900
	ADMIN ASSISTANT ALLOCATION				700
	DPW COORDINATOR/ASSIST TREASURER				700
	CLERK				100
				<b>GL # FOOTNOTE TOTAL:</b>	<b>2,400</b>
101-172-719.605	DENTAL INSURANCE		300		1,100
	TREASURER ALLOCATION				500
	ADMIN ASSISTANT				400
	DPW COORDINATOR/ASSIST TREASURER				200
	CLERK				0
				<b>GL # FOOTNOTE TOTAL:</b>	<b>1,100</b>
101-172-719.650	FRINGE-OPTICAL		100		600
	OPTICAL ALLOCATION - TREASURER				200
	ADMIN ASSIST				200
	DPW COORD/ ASSIST TREAS				200
	CLERK				0
				<b>GL # FOOTNOTE TOTAL:</b>	<b>600</b>
101-172-719.680	FRINGE-LIFE INS		100		100
	LIFE INSURANCE ALLOCATION - TREASURER				100
	ADMIN ASSIST				0
	DPW COORD/ASSIST TREAS				0

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<b>APPROPRIATIONS</b>					
Dept 172 - ADMINISTRATION					
CLERK					
<b>GL # FOOTNOTE TOTAL:</b>					0
101-172-719.685	FRINGE-MISCELLANEOUS				100
	MISC FRINGE ALLOCATION TREASURER				700
	ADMIN ASSISTANT				200
	DPW COORD/ASSIST TREAS				200
	CLERK				0
<b>GL # FOOTNOTE TOTAL:</b>					<b>700</b>
101-172-719.690	FRINGE-DISABILITY INS		100		300
	DISABILITY INSUR ALLOCATION TREASURER				100
	ADMIN ASSIST				100
	DPW OFFICE COORD/ASSIST TREASURER				100
	CLERK				0
<b>GL # FOOTNOTE TOTAL:</b>					<b>300</b>
101-172-727.000	OFFICE SUPPLIES	1,900	900	2,200	2,200
	OFFICE SUPPLIES				2,200
101-172-728.000	POSTAGE & COPYING	1,700	2,800	3,000	3,000
	POSTAGE AND POSTED ENVELOPES				3,000
101-172-760.000	CONFERENCES & WORKSHOPS	600	2,400	4,000	4,000
	CM MME CONFERENCE AND LODGING				500
	ADDTL CONFERENCES				3,500
<b>GL # FOOTNOTE TOTAL:</b>					<b>4,000</b>
101-172-760.100	EDUCATION & TRAINING		100	1,000	500
	MISC EDUCATION				500
101-172-770.000	MEMBERSHIPS & DUES	2,500	500	1,800	1,800
	WME ANNUAL MEMBERSHIP				200
	ICMA ANNUAL MEMBERSHIP				700
	MML ANNUAL MEMBERSHIP				400
	WL BEACON ANNUAL SUBSCRIPTION				100
	MUSKEGON LAKESHORE CHAMBER ANNUAL				400
<b>GL # FOOTNOTE TOTAL:</b>					<b>1,800</b>
101-172-807.000	AUDIT FEE	4,400	4,500	4,500	4,600
	AUDIT FEES 4 OF 5 YEAR CONTRACT \$13,250 @ 35%				4,600
101-172-815.000	INSURANCE	700		700	1,000
	LIABILITY INSURANCE ALLOCATION W/ 55% INCREASE				1,000
101-172-818.000	CONTRACTUAL SERVICES	10,700	33,700	29,700	15,900
	BS&A SUPPORT - AP/CR/GL/PR				2,200
	BS&A SUPPORT TIMESHEETS (50%)				300
	WEBSITE HOSTING				200
	VIRTUAL SERVICER SUPPORT \$530 X 12 MONTHS				6,400
	ANNUAL PHONE NEWORK FEES				1,800
	FISCAL YEAR END SUPPORT (PLANTE MORAN)				5,000
<b>GL # FOOTNOTE TOTAL:</b>					<b>15,900</b>
101-172-820.000	ENGINEERING FEES		3,600		
101-172-850.000	TELEPHONE	1,300	1,400	1,200	1,300
	FRONTIER PHONE (\$65 X 12)				800
	TEXTMYGOV - 15% (WATER & SEWER 42.5% EACH) \$3500 ANNUALLY				500
<b>GL # FOOTNOTE TOTAL:</b>					<b>1,300</b>
101-172-880.000	TRAVEL & MEALS	800	100	800	800
	MILEAGE TREASURERS MEETING - BUDDE				300
	MILEAGE/MEALS MMTA FALL TREASURER CONFERENCE - BUDDE				300
	MILAGE/MEALS BASIC INSTITUTE - BUDDE				200
<b>GL # FOOTNOTE TOTAL:</b>					<b>800</b>
101-172-904.000	PRINTING	300	200		500
	YEAR END PAYROLL/1099 FORMS				100
	CHECK STOCK				300

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<b>APPROPRIATIONS</b>					
Dept 172 - ADMINISTRATION					
SUPPLIES					
<b>GL # FOOTNOTE TOTAL:</b>					100
<b>500</b>					
101-172-935.000	COPIER MAINTENANCE	1,400	1,000	900	1,000
	KONICA COPIER SPREAD/ADMIN EXPENSE				1,000
101-172-962.000	OTHER EXPENSES	300	200	500	500
	MISCELLANEOUS OTHER EXPENSES				500
101-172-976.000	EQUIPMENT	5,100		2,000	
Totals for dept 172 - ADMINISTRATION		137,100	96,500	157,900	128,500
Dept 203 - ATTORNEY					
101-203-826.100	ATTORNEY FEES	33,800	48,000	22,000	30,000
ATTORNEY SERVICES					
<b>GL # FOOTNOTE TOTAL:</b>					30,000
<b>30,000</b>					
Totals for dept 203 - ATTORNEY		33,800	48,000	22,000	30,000
Dept 215 - CITY CLERK					
101-215-702.000	SALARIES-ADMIN	42,700	38,900	44,000	59,800
	ADMIN ASSISTANT/DEPUTY CLERK ALLOCATION				7,400
	CLERK WAGE ALLOCATION				52,400
<b>GL # FOOTNOTE TOTAL:</b>					59,800
<b>59,800</b>					
101-215-719.000	FRINGE BENEFITS	38,300	2,900	42,400	
101-215-719.100	FRINGE BENEFITS-WAGES	12,500		14,700	4,600
	FICA ALLOCATION				4,600
101-215-719.250	FRINGE-HOLIDAY PAY				2,500
	ADMIN ASSISTANT/DEPUTY CLERK				300
	CLERK				2,200
<b>GL # FOOTNOTE TOTAL:</b>					2,500
<b>2,500</b>					
101-215-719.350	FRINGE-RETIREMENT				9,200
	CLERK				9,200
101-215-719.351	FRINGE-RETIREMENT EMPLOYER CONTRIB				1,500
	ADMIN ASSISTANT/DEPUTY CLERK				200
	CLERK				1,300
<b>GL # FOOTNOTE TOTAL:</b>					1,500
<b>1,500</b>					
101-215-719.352	FRINGE-DEF COMP EMPLOYER CONT MEF				500
	CLERK				500
101-215-719.353	FRINGE- MERS DEF COMP ONLY				500
	ADMIN ASSISTANT/DEPUTY CLERK				500
101-215-719.400	FRINGE-PERSONAL TIME OFF				2,300
	ADMIN ASSISTANT/DEPUTY CLERK				300
	CLERK				2,000
<b>GL # FOOTNOTE TOTAL:</b>					2,300
<b>2,300</b>					
101-215-719.550	FRINGE-WORKER'S COMP INS				600
	ESTIMATED ALLOCATION				600
101-215-719.600	FRINGE-HEALTH INS		4,800		11,500
	ADMIN ASSISTANT/DEPUTY CLERK				2,700
	CLERK				8,800
<b>GL # FOOTNOTE TOTAL:</b>					11,500
<b>11,500</b>					
101-215-719.602	MERS-HSA RETIREE				2,200
	ADMIN ASSISTANT/DEPUTY CLERK				400
	CLERK				1,900
<b>GL # FOOTNOTE TOTAL:</b>					2,200
<b>2,200</b>					
101-215-719.605	DENTAL INSURANCE		200		700
	ADMIN ASSISTANT/DEPUTY CLERK				200
	CLERK				500
<b>GL # FOOTNOTE TOTAL:</b>					700
<b>700</b>					
101-215-719.650	FRINGE-OPTICAL		100		500

BUDGET REPORT FOR CITY OF WHITEHALL  
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GL NUMBER	DESCRIPTION	2024-25 ACTIVITY	2025-26 ACTIVITY THRU 06/30/26	2025-26 AMENDED BUDGET	2026-27 REQUESTED BUDGET
<b>APPROPRIATIONS</b>					
Dept 215 - CITY CLERK					
	ADMIN ASSISTANT/DEP CLERK				100
	CLERK				400
				<b>GL # FOOTNOTE TOTAL:</b>	<b>500</b>
101-215-719.680	FRINGE-LIFE INS				100
	ADMIN ASSIST/DEP CLERK				0
	CLERK				100
				<b>GL # FOOTNOTE TOTAL:</b>	<b>100</b>
101-215-719.685	FRINGE-MISCELLANEOUS				600
	ADMIN ASSIST/DEP CLERK				100
	CLERK				500
				<b>GL # FOOTNOTE TOTAL:</b>	<b>600</b>
101-215-719.690	FRINGE-DISABILITY INS		100		300
	ADMIN ASSIST/DEP CLERK				100
	CLERK				300
				<b>GL # FOOTNOTE TOTAL:</b>	<b>300</b>
101-215-727.000	OFFICE SUPPLIES	700	400	1,000	1,000
					1,000
101-215-728.000	POSTAGE & COPYING	600	300	500	300
					300
101-215-760.000	CONFERENCES & WORKSHOPS	900	100	2,700	2,700
	EDUCATION DAYS				400
	WMRCA TRAININGS				400
	SUMMER CONFERENCE				1,300
	MASTERS				600
				<b>GL # FOOTNOTE TOTAL:</b>	<b>2,700</b>
101-215-770.000	MEMBERSHIPS & DUES	200	700	200	200
	MAMC				100
	MCCA				100
				<b>GL # FOOTNOTE TOTAL:</b>	<b>200</b>
101-215-880.000	TRAVEL & MEALS	400	200	1,000	1,000
					1,000
101-215-905.000	PUBLISHING	3,500	3,400	3,000	4,500
					4,500
Totals for dept 215 - CITY CLERK		99,800	52,100	109,500	107,100
Dept 247 - BOARD OF REVIEW					
101-247-702.000	SALARIES-ADMIN	500		900	
101-247-702.100	SALARIES-BOARD MEMBERS	700	400	700	700
					700
101-247-719.000	FRINGE BENEFITS	400		500	
101-247-719.100	FRINGE BENEFITS-WAGES	100		200	100
	FICA				100
101-247-962.000	OTHER EXPENSES	100		200	200
	MISCELLANEOUS EXPENSES				200
Totals for dept 247 - BOARD OF REVIEW		1,800	400	2,500	1,000
Dept 253 - TREASURER					
101-253-702.000	SALARIES-ADMIN	41,900	29,800	39,800	32,200
	TREASURER, ASSIST TREAS, AND ADMIN ASST WAGE ALLOCATION				32,200
101-253-719.000	FRINGE BENEFITS	33,700	2,300	38,100	
101-253-719.100	FRINGE BENEFITS-WAGES	12,900		13,300	2,500
	FICA				2,500
101-253-719.250	FRINGE-HOLIDAY PAY				1,400
					1,400

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GL NUMBER	DESCRIPTION	2024-25 ACTIVITY	2025-26 ACTIVITY THRU 06/30/26	2025-26 AMENDED BUDGET	2026-27 REQUESTED BUDGET
<b>APPROPRIATIONS</b>					
Dept 253 - TREASURER					
101-253-719.351	FRINGE-RETIREMENT EMPLOYER CONTRIB				800
457	EMPLOYER CONTR ALLOCATION				800
101-253-719.400	FRINGE-PERSONAL TIME OFF				1,200
	TREAS, ASST TREAS, ADM ASST ALLOCATION PTO				1,200
101-253-719.550	FRINGE-WORKER'S COMP INS				400
	ESTIMATED ALLOCATION				400
101-253-719.600	FRINGE-HEALTH INS		1,800		7,700
	TREAS, ASST TREAS, ADM ASST ALLOCATION				7,700
101-253-719.601	FRINGE BENEFITS-RETIREE HEALTH INS		200		
101-253-719.602	MERS-HSA RETIREE				1,400
	TREAS, ASST TREAS, ADMIN ASST ALLOCATION				1,400
101-253-719.605	DENTAL INSURANCE		100		600
	TREAS, ASST TREAS, ADMIN ASST ALLOCATION				600
101-253-719.650	FRINGE-OPTICAL				300
	TREAS, ASST TREAS, ADMIN ASST ALLOCATION				300
101-253-719.680	FRINGE-LIFE INS				100
	TREAS, ASST TREAS, ADMIN ASST ALLOCATION				100
101-253-719.685	FRINGE-MISCELLANEOUS				400
	TREAS, ASST TREAS, ADMIN ASST ALLOCATION				400
101-253-719.690	FRINGE-DISABILITY INS				200
	TREAS, ASST TREAS, ADMIN ASST ALLOCATION				200
101-253-727.000	OFFICE SUPPLIES	100	200	400	500
					500
101-253-760.000	CONFERENCES & WORKSHOPS	2,700	1,200	3,200	2,200
	MMTA FALL CONFERENCE				1,000
	BASIC INSTITUTE				1,200
					<b>2,200</b>
					<b>GL # FOOTNOTE TOTAL:</b>
101-253-770.000	MEMBERSHIPS & DUES	200	100	200	100
	MMTA				100
101-253-815.000	INSURANCE	700		700	1,000
	LIABILITY ALLOCATION (55% INCREASE)				1,000
101-253-818.000	CONTRACTUAL SERVICES	1,000	1,000	1,000	1,100
	BS&A ANNUAL SERVICE SUPPORT - TAX				1,100
	Totals for dept 253 - TREASURER	93,200	36,700	96,700	54,100
Dept 257 - ASSESSOR					
101-257-818.000	CONTRACTUAL SERVICES	40,700	41,800	42,000	43,000
	CONTRACT YEAR 4 OF 5 (OCT 23 - SEP 28) 2.5% INCREASE ANNUALLY				43,000
	Totals for dept 257 - ASSESSOR	40,700	41,800	42,000	43,000
Dept 261 - OTHER EXPENSES					
101-261-880.000	COMMUNITY PROMOTION	22,800	19,700	22,800	41,200
	FIREWORKS				5,000
	ACWL/SUMMER PROGRAM SPONSORSHIP				600
	WL COMMUNITY ED/VAC - SENIOR MILLAGE				9,000
	WL SENIOR CTR - SENIOR MILLAGE				4,800
	AGE WELL SERVICES SENIOR MILLAGE				3,400
	SPORTS & SHORTS				4,500
	WHITE LAKE ASSOCIATION SMART BUOY				900
	WHITE LAKE COMMUNITY GARDEN				1,000
	MISC SPONSORSHIPS				12,000
					<b>41,200</b>
					<b>GL # FOOTNOTE TOTAL:</b>
					3,000
101-261-962.000	OTHER EXPENSES				10,000
	WELCOME SIGNS				10,000
	Totals for dept 261 - OTHER EXPENSES	22,800	19,700	25,800	51,200

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GL NUMBER	DESCRIPTION	2024-25 ACTIVITY	2025-26 ACTIVITY THRU 06/30/26	2025-26 AMENDED BUDGET	2026-27 REQUESTED BUDGET
APPROPRIATIONS					
Dept 262 - ELECTIONS					
101-262-702.000	SALARIES-ADMIN	13,400	12,300	13,000	19,400
	CLERK AND ADMIN ASST/ASST CLERK ALLOCATION				19,400
101-262-702.110	SALARIES-ELECTION WORKERS	3,500	1,100	3,300	3,500
					3,500
101-262-719.000	FRINGE BENEFITS	10,500	900	11,500	
101-262-719.100	FRINGE BENEFITS-WAGES	4,000		4,300	1,700
	FICA				1,700
101-262-719.250	FRINGE-HOLIDAY PAY				800
	CLERK & ASST CLERK ALLOCATION				800
101-262-719.351	FRINGE-RETIREMENT EMPLOYER CONTRIB				500
	CLERK & ASST CLERK ALLOCATION				500
101-262-719.352	FRINGE-DEF COMP EMPLOYER CONT MEF				500
	CLERK & ASSIST CLERK ALLOCATION				500
101-262-719.353	FRINGE- MERS DEF COMP ONLY				500
	ASST CLERK ALLOCATION				500
101-262-719.400	FRINGE-PERSONAL TIME OFF				700
	CLERK & ASST CLERK ALLOCATION				700
101-262-719.550	FRINGE-WORKER'S COMP INS				200
					200
101-262-719.600	FRINGE-HEALTH INS				4,700
					4,700
101-262-719.602	MERS-HSA RETIREE				800
	CLERK & ASST CLERK ALOCATION				800
101-262-719.605	DENTAL INSURANCE				300
	CLERK & ASST CLERK ALLOCATION				300
101-262-719.650	FRINGE-OPTICAL				100
	CLERK & ASST CLERK ALLOCATION				100
101-262-719.685	FRINGE-MISCELLANEOUS				200
	CLERK & ASST CLERK ALLOCATION				200
101-262-719.690	FRINGE-DISABILITY INS				100
	CLERK & ASST CLERK				100
101-262-727.000	OFFICE SUPPLIES	500	800	2,900	2,900
					2,900
101-262-728.000	POSTAGE & COPYING	5,000	2,300	4,500	4,500
					4,500
101-262-818.000	CONTRACTUAL SERVICES	3,400	3,400	5,400	5,400
					5,400
101-262-962.000	OTHER EXPENSES	1,200	200	300	300
					300
101-262-976.000	EQUIPMENT	1,700			22,500
	NEW EQUIPMENT REQUIRED - MAY GET SOME REIMBURSMENT FROM STATE				22,500
Totals for dept 262 - ELECTIONS		43,200	21,000	45,200	69,600
Dept 265 - CITY HALL BLDG & GROUNDS					
101-265-706.000	SALARIES & WAGES	4,900	6,400	6,400	8,000
	DPW WAGE ALLOCATION				8,000
101-265-708.000	SALARIES & WAGES-PART TIME	1,500	1,500	2,000	2,500
					2,500
101-265-719.000	FRINGE BENEFITS	3,200	600	5,000	
101-265-719.100	FRINGE BENEFITS-WAGES	1,100		2,100	800
					800
101-265-757.000	OPERATING SUPPLIES	1,300	1,000	1,800	1,000
	CITY HALL CLEANING & GENERAL SUPPLIES				1,000
101-265-775.000	REPAIRS & MAINT SUPPLIES	400	2,700	2,500	1,000
					1,000

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<b>APPROPRIATIONS</b>					
Dept 265 - CITY HALL BLDG & GROUNDS					
101-265-815.000	INSURANCE	7,100		7,400	11,000
	PROPERTY & LIABILITY INSR WITH 55% INCREASE				11,000
101-265-818.000	CONTRACTUAL SERVICES		400	1,700	36,700
	GENERATOR MAINT AGREEMENT - WOLVERINE				1,300
	RPS IRRIGATION TESTING X 2				400
	LED MARQUEE SIGN				35,000
				<b>GL # FOOTNOTE TOTAL:</b>	<b>36,700</b>
101-265-818.700	CONTRACTUAL SERVICES-CLEANERS	5,800	4,000	5,700	5,700
	OFFICE CLEANING \$475X12				5,700
101-265-920.000	PUBLIC UTILITIES	21,200	16,800	19,900	22,800
	20% INCREASE				22,800
101-265-931.000	BUILDING MAINTENANCE	4,100	600	3,000	27,000
	CITY HALL WOMENS BATHROOM SEMI ANNUAL MAIN (DRAIN & ATV)				2,000
	ENERGY UPGRADES				25,000
				<b>GL # FOOTNOTE TOTAL:</b>	<b>27,000</b>
101-265-943.000	EQUIPMENT RENTAL	2,800	5,500	3,200	7,000
					7,000
101-265-974.000	CAPITAL IMPROVEMENTS	11,200			
Totals for dept 265 - CITY HALL BLDG & GROUNDS		64,600	39,500	60,700	123,500
Dept 266 - DISTRICT COURT					
101-266-826.000	ATTORNEY FEES	15,200	14,600	21,600	21,600
					21,600
Totals for dept 266 - DISTRICT COURT		15,200	14,600	21,600	21,600
Dept 270 - FRINGE BENEFITS					
101-270-719.000	FRINGE BENEFITS-EMPLOYER SOC/MEDIC	17,100	16,600		
101-270-719.150	FRINGE-FUNERAL, JURY	1,300			
101-270-719.250	FRINGE-HOLIDAY PAY	40,400	29,300		
101-270-719.300	FRINGE-SICK PAY		100		
101-270-719.350	FRINGE-RETIREMENT	471,800	290,400		
101-270-719.351	FRINGE-RETIREMENT EMPLOYER CONTRIB	33,600	23,900		
101-270-719.352	FRINGE-DEF COMP EMPLOYER CONT MEF	2,500	1,200		
101-270-719.353	FRINGE- MERS DEF COMP ONLY	31,900	29,900		
101-270-719.400	FRINGE-PAID TIME OFF	156,000	150,500		
101-270-719.450	FRINGE-UNIFORMS	3,200	2,300		
101-270-719.500	FRINGE-ADMIN CAR ALLOW	3,600	3,700		
101-270-719.550	FRINGE-WORKER'S COMP INS	23,500	14,200		
101-270-719.600	FRINGE-HEALTH INS	312,800	248,500		
101-270-719.601	FRINGE BENEFITS-RETIREE HEALTH INS	17,300	31,800		
101-270-719.602	MERS-HSA RETIREE	45,000	29,900		
101-270-719.603	FRINGE-HEALTH INS WRAP	62,500	28,600		
101-270-719.605	DENTAL INSURANCE	27,900	18,100		
101-270-719.650	FRINGE-OPTICAL	3,400	1,100		
101-270-719.680	FRINGE-LIFE INS	3,400	2,500		
101-270-719.685	FRINGE-MISCELLANEOUS	10,100	5,200		
101-270-719.690	FRINGE-DISABILITY INS	7,100	4,300		
101-270-719.700	FRINGE-CELL PHONE	1,300	1,500		
101-270-719.800	FRINGE-UNEMPLOYMENT EXPENSE	200	100		
101-270-719.999	FRINGE BENEFITS-QTLY SPREAD	(1,275,800)			
Totals for dept 270 - FRINGE BENEFITS		100	933,700		
Dept 301 - POLICE					
101-301-702.000	SALARIES-ADMIN				97,500
					97,500

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APPROPRIATIONS					
Dept 301 - POLICE					
101-301-705.000	SALARIES-SUPERVISION	78,900	72,300	75,600	
101-301-706.000	SALARIES & WAGES-FULL TIME	416,600	344,900	430,500	547,800
101-301-708.000	SALARIES & WAGES-PART TIME	28,700	19,400	40,000	35,000
101-301-710.000	OVERTIME	51,400	37,900	50,000	53,300
101-301-711.000	OVERTIME - CPE WAGES		1,700	4,000	3,000
101-301-712.000	WAGES REIMBURSED	1,700	2,300	2,800	2,500
101-301-719.000	FRINGE BENEFITS	568,900	45,200	657,500	
101-301-719.100	FRINGE BENEFITS-WAGES	186,100	105,600	163,700	56,100
	FICA				56,100
101-301-719.150	FRINGE-FUNERAL, JURY				600
					600
101-301-719.250	FRINGE-HOLIDAY PAY				35,900
					35,900
101-301-719.300	FRINGE-SICK PAY		1,500		
101-301-719.350	FRINGE-RETIREMENT				352,100
	DEFINED BENEFIT				352,100
101-301-719.351	FRINGE-RETIREMENT EMPLOYER CONTRIB		2,200		15,700
	MERS 457				15,700
101-301-719.352	FRINGE-DEF COMP EMPLOYER CONT MEF		100		10,000
	DC				10,000
101-301-719.353	FRINGE- MERS DEF COMP ONLY				800
	DC HYBRID				800
101-301-719.400	FRINGE-PERSONAL TIME OFF		6,700		23,900
					23,900
101-301-719.550	FRINGE-WORKER'S COMP INS				7,900
	PORTION OF WORKERS COMPENSATION				7,900
101-301-719.600	FRINGE-HEALTH INS		19,300		139,700
	HEALTH INSURANCE & OPT OUT BENEFIT (OPT OUT INCREASE TO \$3K A YEAR)				139,700
101-301-719.601	FRINGE BENEFITS-RETIREE HEALTH INS		6,500		
101-301-719.602	MERS-HSA RETIREE				14,000
					14,000
101-301-719.605	DENTAL INSURANCE		2,800		12,500
					12,500
101-301-719.650	FRINGE-OPTICAL		100		6,800
					6,800
101-301-719.680	FRINGE-LIFE INS		400		1,800
					1,800
101-301-719.685	FRINGE-MISCELLANEOUS		1,200		7,900
					7,900
101-301-719.690	FRINGE-DISABILITY INS		600		4,000
					4,000
101-301-719.700	FRINGE-CELL PHONE		200		1,400
					1,400
101-301-719.724	BENEFIT ADMINISTRATION FEES		200		200
					200
101-301-719.800	FRINGE-UNEMPLOYMENT EXPENSE				400
					400
101-301-727.000	OFFICE SUPPLIES	600	700	1,000	1,000
					1,000
101-301-741.000	AMMUNITION	1,200	1,300	2,000	2,800
					2,800

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APPROPRIATIONS					
Dept 301 - POLICE					
101-301-751.000	GASOLINE & MOTOR OIL	13,400	8,600	18,000	16,000
					16,000
101-301-757.000	OPERATING SUPPLIES	1,000	1,600	1,500	1,500
					1,500
101-301-759.000	UNIFORMS, LAUNDRY, CLEANING	5,500	4,300	6,000	6,500
					6,500
101-301-760.000	CONFERENCES & WORKSHOPS		500	1,000	1,000
					1,000
101-301-760.100	EDUCATION & TRAINING	400	400	1,500	1,500
					1,500
101-301-760.200	EDUCATION & TRAINING-302 FUNDS	2,200	2,100	1,500	1,500
					1,500
101-301-760.300	EDUCATION & TRAINING-CPE FUNDS	2,200	1,900	4,000	5,000
					5,000
101-301-770.000	MEMBERSHIPS & DUES	300	200	200	200
					200
101-301-815.000	INSURANCE	21,000		22,000	32,500
					32,500
101-301-835.000	MEDICAL	600			
101-301-850.000	TELEPHONE	50,200	48,700	51,900	55,000
					55,000
101-301-851.000	RADIO MAINTENANCE			200	200
					200
101-301-880.000	TRAVEL & MEALS			100	100
					100
101-301-933.000	EQUIPMENT MAINTENANCE	9,300	8,900	13,000	13,000
					13,000
101-301-955.000	FORFEITURES	400			100
					100
101-301-962.000	OTHER EXPENSES	100	100	100	
101-301-976.000	EQUIPMENT	19,900	16,100	20,000	33,500
	BODY CAMS, RADAR UNITS, VESTS				33,500
101-301-981.000	VEHICLES	52,700			35,000
	ADMIN CAR				35,000
101-301-982.000	LEASE	9,000	9,700	9,700	
101-301-994.000	INTEREST	1,500	800	800	
	Totals for dept 301 - POLICE	1,523,800	777,000	1,578,600	1,637,200
Dept 444 - SIDEWALKS					
101-444-706.000	SALARIES & WAGES	5,100	8,600	6,400	8,000
	DPW WAGE ALLOCATION				8,000
101-444-719.000	FRINGE BENEFITS	3,100	700	5,000	
101-444-719.100	FRINGE BENEFITS-WAGES	1,100		2,100	600
	FICA				600
101-444-719.150	FRINGE-FUNERAL, JURY				100
					100
101-444-719.250	FRINGE-HOLIDAY PAY				300
					300
101-444-719.350	FRINGE-RETIREMENT				600
					600
101-444-719.351	FRINGE-RETIREMENT EMPLOYER CONTRIB				200
	DPW 457 ALLOCATION				200
101-444-719.353	FRINGE- MERS DEF COMP ONLY				500
	DPW DC ALLOCATION				500
101-444-719.400	FRINGE-PERSONAL TIME OFF				300

BUDGET REPORT FOR CITY OF WHITEHALL  
Fund: 101 GENERAL OPERATING FUND

GL NUMBER	DESCRIPTION	2024-25 ACTIVITY	2025-26 ACTIVITY THRU 06/30/26	2025-26 AMENDED BUDGET	2026-27 REQUESTED BUDGET
<b>APPROPRIATIONS</b>					
<b>Dept 444 - SIDEWALKS</b>					
DPW ALLOCATION					300
101-444-719.450	FRINGE-UNIFORMS				100
MODEL UNIFORM, BOOT, AND OUTWEAR REIMBURSE ALLOCATION					100
101-444-719.550	FRINGE-WORKER'S COMP INS				100
DPW WORK COMP ALLOCATION					100
101-444-719.600	FRINGE-HEALTH INS		500		2,000
					2,000
101-444-719.601	FRINGE BENEFITS-RETIREE HEALTH INS		100		300
RETIREE ALLOCATION - YOUNG					300
101-444-719.602	MERS-HSA RETIREE				400
					400
101-444-719.605	DENTAL INSURANCE				200
					200
101-444-719.650	FRINGE-OPTICAL				100
					100
101-444-719.685	FRINGE-MISCELLANEOUS				100
					100
101-444-775.000	REPAIRS & MAINT SUPPLIES			400	
101-444-818.000	CONTRACTUAL SERVICES	78,100			
101-444-943.000	EQUIPMENT RENTAL	6,100	2,700	6,000	6,400
					6,400
Totals for dept 444 - SIDEWALKS		93,500	12,600	19,900	20,300
<b>Dept 446 - HIGHWAYS &amp; STREETS</b>					
101-446-757.000	OPERATING SUPPLIES	200		200	
101-446-818.000	CONTRACTUAL SERVICES	400		400	400
					400
Totals for dept 446 - HIGHWAYS & STREETS		600		600	400
<b>Dept 448 - STREET LIGHTING</b>					
101-448-920.000	PUBLIC UTILITIES	83,100	64,100	82,100	84,500
					84,500
Totals for dept 448 - STREET LIGHTING		83,100	64,100	82,100	84,500
<b>Dept 521 - SANITATION</b>					
101-521-706.000	SALARIES & WAGES		4,700	100	
101-521-719.000	FRINGE BENEFITS		300		
101-521-818.000	CONTRACTUAL SERVICES	1,100	6,700	5,900	8,000
					8,000
101-521-943.000	EQUIPMENT RENTAL		5,500	200	5,800
					5,800
Totals for dept 521 - SANITATION		1,100	17,200	6,200	13,800
<b>Dept 528 - LEAF DISPOSAL</b>					
101-528-706.000	SALARIES & WAGES	11,000	12,800	12,500	13,300
DPW WAGE ALLOCATION					13,300
101-528-719.000	FRINGE BENEFITS	6,300	900	7,600	
101-528-719.100	FRINGE BENEFITS-WAGES	3,900		3,200	1,000
FICA					1,000
101-528-818.000	CONTRACTUAL SERVICES		8,900	8,900	8,900
					8,900
101-528-818.100	CONTRACTUAL SERVICES-BRUSH	6,000		6,000	7,500
SPRING BRUSH CLEAN UP - JELINEK TREE SERVICE					7,500
101-528-943.000	EQUIPMENT RENTAL	38,500		46,000	48,000
					48,000

BUDGET REPORT FOR CITY OF WHITEHALL  
Fund: 101 GENERAL OPERATING FUND

GL NUMBER	DESCRIPTION	2024-25 ACTIVITY	2025-26 ACTIVITY THRU 06/30/26	2025-26 AMENDED BUDGET	2026-27 REQUESTED BUDGET
APPROPRIATIONS					
Dept 528 - LEAF DISPOSAL					
Totals for dept 528 - LEAF DISPOSAL		65,700	67,800	84,200	78,700
Dept 567 - CEMETERY					
101-567-702.000	SALARIES-ADMIN	15,200	14,300	15,300	22,400
101-567-706.000	SALARIES & WAGES	24,300	25,600	37,300	45,200
101-567-708.000	SALARIES & WAGES-PART TIME	10,500	5,300	13,900	13,900
PART-TIME/SEASONAL DPW WAGE ALLOCATION					
101-567-719.000	FRINGE BENEFITS	28,000	3,300	30,300	45,200
101-567-719.100	FRINGE BENEFITS-WAGES	10,900		12,200	13,900
FICA					
101-567-719.150	FRINGE-FUNERAL, JURY				6,200
101-567-719.250	FRINGE-HOLIDAY PAY				100
101-567-719.350	FRINGE-RETIREMENT				900
DEFINED BENEFIT ALLOCATION					
101-567-719.351	FRINGE-RETIREMENT EMPLOYER CONTRIB				900
MERS 457 ALLOCATION					
101-567-719.352	FRINGE-DEF COMP EMPLOYER CONT MEI				2,600
HYBRID ALLOCATION					
101-567-719.353	FRINGE- MERS DEF COMP ONLY				500
DEFINED CONTRIBUTION ALLOCATION					
101-567-719.400	FRINGE-PERSONAL TIME OFF				500
101-567-719.550	FRINGE-WORKER'S COMP INS				900
WORKERS COMP ALLOCATION					
101-567-719.600	FRINGE-HEALTH INS				200
HEALTH INSURANCE ALLOCATION					
101-567-719.601	FRINGE BENEFITS-RETIREE HEALTH INS				5,200
RETIREE HEALTH INSURANCE ALLOCATION					
101-567-719.602	MERS-HSA RETIREE				1,300
HCSA ALLOCATION					
101-567-719.605	DENTAL INSURANCE				1,300
DENTAL ALLOCATION					
101-567-719.650	FRINGE-OPTICAL				900
OPTICAL ALLOCATION					
101-567-719.680	FRINGE-LIFE INS				900
LIFE INSURANCE ALLOCATION					
101-567-719.685	FRINGE-MISCELLANEOUS				300
MISC ALLOCATION					
101-567-719.690	FRINGE-DISABILITY INS				300
DISABILITY INSURANCE ALLOCATION					
101-567-751.000	GASOLINE & MOTOR OIL	200	200	1,000	200
101-567-757.000	OPERATING SUPPLIES	2,100	800	1,900	200
101-567-815.000	INSURANCE	1,100		1,100	100
101-567-818.000	CONTRACTUAL SERVICES	2,100			1,700
101-567-818.700	CONTRACTUAL SERVICES-TEMPORARY			7,500	1,700
101-567-920.000	PUBLIC UTILITIES	4,800	3,900	8,500	5,000
WATER/SEWER					
ELECTRICITY					
GAS					

BUDGET REPORT FOR CITY OF WHITEHALL  
Fund: 101 GENERAL OPERATING FUND

GL NUMBER	DESCRIPTION	2024-25 ACTIVITY	2025-26 ACTIVITY THRU 06/30/26	2025-26 AMENDED BUDGET	2026-27 REQUESTED BUDGET
<b>APPROPRIATIONS</b>					
Dept 567 - CEMETERY					
				<b>GL # FOOTNOTE TOTAL:</b>	<b>5,000</b>
101-567-931.000	BUILDING MAINTENANCE				1,000
					1,000
101-567-932.000	CEMETERY MAINTENANCE	3,100	4,800	10,000	10,500
WEED CONTROL					3,500
TREE MAINTENANCE					5,000
MISCELLANEOUS					2,000
				<b>GL # FOOTNOTE TOTAL:</b>	<b>10,500</b>
101-567-933.000	EQUIPMENT MAINTENANCE	1,700	100	1,600	2,500
50% ALLOCATION W/PARKS					2,500
101-567-943.000	EQUIPMENT RENTAL	24,700	25,300	28,000	30,000
					30,000
101-567-962.000	OTHER EXPENSES	100			
101-567-974.000	CAPITAL IMPROVEMENTS	25,500			
101-567-976.000	EQUIPMENT	100	6,600	8,000	2,000
WEED WHIPS, BLOWERS, ETC SPLIT WITH PARKS					2,000
Totals for dept 567 - CEMETERY		154,400	90,200	176,600	157,200
Dept 701 - PLANNING DEPARTMENT					
101-701-702.000	SALARIES-ADMIN	23,500	23,200	15,800	17,700
CITY MANAGER SALARY ALLOCATION					17,700
101-701-719.000	FRINGE BENEFITS	13,200	1,700	14,000	
101-701-719.100	FRINGE BENEFITS-WAGES	5,000		12,400	1,400
FICA					1,400
101-701-719.150	FRINGE-FUNERAL, JURY				100
					100
101-701-719.250	FRINGE-HOLIDAY PAY				700
					700
101-701-719.351	FRINGE-RETIREMENT EMPLOYER CONTRIB				400
					400
101-701-719.353	FRINGE- MERS DEF COMP ONLY				1,400
					1,400
101-701-719.400	FRINGE-PERSONAL TIME OFF				700
					700
101-701-719.500	FRINGE-ADMIN CAR ALLOW				600
					600
101-701-719.600	FRINGE HEALTH INSURANCE				1,900
CM OPT OUT ALLOCATION					1,900
101-701-719.650	FRINGE-OPTICAL				100
					100
101-701-719.685	FRINGE-MISCELLANEOUS				100
					100
101-701-719.690	FRINGE-DISABILITY INS				100
					100
101-701-719.700	FRINGE-CELL PHONE				200
					200
101-701-728.000	POSTAGE & COPYING	300		300	300
					300
101-701-760.000	CONFERENCES & WORKSHOPS		700	500	700
					700
101-701-770.000	MEMBERSHIPS & DUES			300	300
					300
101-701-818.000	CONTRACTUAL SERVICES	2,400	800	800	
101-701-962.000	OTHER EXPENSES		100		
Totals for dept 701 - PLANNING DEPARTMENT		44,400	26,500	44,100	26,700

BUDGET REPORT FOR CITY OF WHITEHALL  
Fund: 101 GENERAL OPERATING FUND

GL NUMBER	DESCRIPTION	2024-25 ACTIVITY	2025-26 ACTIVITY THRU 06/30/26	2025-26 AMENDED BUDGET	2026-27 REQUESTED BUDGET
APPROPRIATIONS					
Dept 751 - PARKS DEPARTMENT					
101-751-702.000	SALARIES-ADMIN				40,900
					40,900
	SALARIES & WAGES	37,300	29,500	36,400	45,200
	DPW WAGE ALLOCATION				45,200
101-751-708.000	SALARIES & WAGES-PART TIME	20,900	9,900	22,000	13,900
					13,900
101-751-719.000	FRINGE BENEFITS	26,200	3,000	26,000	
101-751-719.100	FRINGE BENEFITS-WAGES	8,700		11,000	7,600
	FICA				7,600
101-751-719.150	FRINGE-FUNERAL, JURY				100
					100
101-751-719.250	FRINGE-HOLIDAY PAY				3,400
					3,400
101-751-719.350	FRINGE-RETIREMENT				11,700
					11,700
101-751-719.351	FRINGE-RETIREMENT EMPLOYER CONTRIB		100		2,100
					2,100
101-751-719.352	FRINGE-DEF COMP EMPLOYER CONT MEI				400
					400
101-751-719.353	FRINGE- MERS DEF COMP ONLY				2,400
	DPW DEFINED CONTRIBUTION ALLOCATION				2,400
101-751-719.400	FRINGE- PERSONAL TIME OFF		200		3,100
	DPW PTO ALLOCATION				3,100
101-751-719.450	FRINGE-UNIFORMS		100		600
	MODEL, BOOTWEAR, AND OUTWEAR ALLOCATION				600
101-751-719.550	FRINGE-WORKER'S COMP INS				1,000
	DPW WORK COMP ALLOCATION				1,000
101-751-719.600	FRINGE-HEALTH INS		2,300		23,000
	DPW HEALTH INSURANCE ALLOCATION				23,000
101-751-719.601	FRINGE BENEFITS-RETIREE HEALTH INS		400		1,600
	RETIREE HEALTH INSUR - YOUNG				1,600
101-751-719.602	MERS-HSA RETIREE				4,000
	DPW HCSA ALLOCATION				4,000
101-751-719.605	DENTAL INSURANCE		200		1,400
					1,400
101-751-719.650	FRINGE-OPTICAL				1,000
					1,000
101-751-719.680	FRINGE-LIFE INS				200
					200
101-751-719.685	FRINGE-MISCELLANEOUS				1,200
					1,200
101-751-719.690	FRINGE-DISABILITY INS				500
					500
101-751-719.800	FRINGE-UNEMPLOYMENT EXPENSE				100
					100
101-751-751.000	GASOLINE & MOTOR OIL	6,500	3,100	6,900	
101-751-757.000	OPERATING SUPPLIES	3,400	2,900	2,800	
101-751-775.000	REPAIRS & MAINT SUPPLIES	4,900	1,400	2,500	
101-751-815.000	INSURANCE	2,200		2,300	3,400
	LIABILITY AND PROPERTY INSURANCE (MMRMA) WITH 55% INCREASE				3,400
101-751-818.000	CONTRACTUAL SERVICES	37,700	12,800	15,300	16,500
	PORTABLE RESTROOMS (COVELL & SVENSSON) APRIL - OCTOBER				1,700
	PORTABLE RESTROOM - GOODRICH (4) JULY FOURTH				600
	PORTABLE RESTROOM - GOODRICH (HANDICAP 1) JULY FOURTH				200
	PORTABLE RESTROOM - GOODRICH OCT - APR				900
	BACKFLOW TEST				1,200

BUDGET REPORT FOR CITY OF WHITEHALL  
Fund: 101 GENERAL OPERATING FUND

GL NUMBER	DESCRIPTION	2024-25 ACTIVITY	2025-26 ACTIVITY THRU 06/30/26	2025-26 AMENDED BUDGET	2026-27 REQUESTED BUDGET
<b>APPROPRIATIONS</b>					
<b>Dept 751 - PARKS DEPARTMENT</b>					
	FERTILIZER APPLICATION				1,200
	DUMPSTER - JULY FOURTH				300
	WEED CONTROL				3,300
	MISCELLANEOUS				2,000
	INVASIVE SPECIES				5,000
				<b>GL # FOOTNOTE TOTAL:</b>	<b>16,500</b>
101-751-818.700	CONTRACTUAL SERVICES-TEMPORARY			7,500	
101-751-920.000		20,600	17,900	16,200	19,500
	WATER/SEWER				14,500
	ELECTRICITY				5,000
				<b>GL # FOOTNOTE TOTAL:</b>	<b>19,500</b>
101-751-931.000	BUILDING MAINTENANCE	300	600	1,200	3,000
					3,000
101-751-933.000	EQUIPMENT MAINTENANCE	2,800	700	2,000	2,500
	50% OF COST (SPLIT BETWEEN CEMETERY)				2,500
101-751-943.000	EQUIPMENT RENTAL	45,400	38,400	40,500	42,500
					42,500
101-751-962.000	OTHER EXPENSES	200		100	
101-751-974.000	CAPITAL IMPROVEMENTS	18,700			
101-751-976.000	EQUIPMENT		6,600	8,000	2,000
	WEED WHIPS, BLOWERS, ETC (50% OF COSTS)				2,000
	<b>Totals for dept 751 - PARKS DEPARTMENT</b>	<b>235,800</b>	<b>130,100</b>	<b>200,700</b>	<b>254,800</b>
<b>Dept 753 - PATHWAY</b>					
101-753-706.000	SALARIES & WAGES	3,400	1,400	3,300	5,300
	DPW WAGE ALLOCATION				5,300
101-753-708.000	SALARIES & WAGES-PART TIME	100	100	400	400
					400
101-753-719.000	FRINGE BENEFITS	2,000	100	2,500	
101-753-719.100	FRINGE BENEFITS-WAGES	700		1,100	500
	FICA				500
101-753-757.000	OPERATING SUPPLIES	400	400	100	500
					500
101-753-775.000	REPAIRS & MAINT SUPPLIES	200	400	7,900	500
					500
101-753-818.000	CONTRACTUAL SERVICES	3,700	600	900	1,500
	PORTABLE RESTROOMS - BIKE PATH (APRIL - OCT)				1,500
101-753-920.000	PUBLIC UTILITIES	400	500	500	600
					600
101-753-943.000	EQUIPMENT RENTAL	2,100	1,600	2,200	2,500
					2,500
	<b>Totals for dept 753 - PATHWAY</b>	<b>13,000</b>	<b>5,100</b>	<b>18,900</b>	<b>11,800</b>
<b>Dept 756 - 119 S BALDWIN ST</b>					
101-756-815.000	INSURANCE	1,400		1,500	
101-756-920.000	PUBLIC UTILITIES	3,800	3,300	3,100	
101-756-931.000	BUILDING MAINTENANCE			200	
	<b>Totals for dept 756 - 119 S BALDWIN ST</b>	<b>5,200</b>	<b>3,300</b>	<b>4,800</b>	
<b>Dept 966 - TRANSFERS</b>					
101-966-995.203	TRANSFER TO LOCAL STREETS	40,000			360,000
	ESTMATED 3 MILLS TO LOC STREETS				360,000
101-966-995.402	TRANSFER TO CAPITAL PROJECTS	379,700		379,300	
	<b>Totals for dept 966 - TRANSFERS</b>	<b>419,700</b>		<b>379,300</b>	<b>360,000</b>

BUDGET REPORT FOR CITY OF WHITEHALL  
Fund: 101 GENERAL OPERATING FUND

GL NUMBER	DESCRIPTION	2024-25 ACTIVITY	2025-26 ACTIVITY THRU 06/30/26	2025-26 AMENDED BUDGET	2026-27 REQUESTED BUDGET
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APPROPRIATIONS					
TOTAL APPROPRIATIONS		3,236,700	2,525,200	3,227,600	3,322,300
NET OF REVENUES/APPROPRIATIONS - FUND 101		(53,600)	(368,700)	(89,000)	(2,700)

**CITY OF WHITEHALL  
ANNUAL BUDGET  
151 CEMETERY FUND SUMMARY**

CODE CLASSIFICATION	ACTIVITY 2019/2020	ACTIVITY 2020/2021	ACTIVITY 2021/2022	ACTUAL 2022/2023	ACTUAL 2023/2024	ACTUAL 2024/2025	APPROVED 2025/2026	REQUESTED 2026/2027
<b>REVENUES</b>								
CEMETERY LOT SALES	\$7,600	\$12,500	\$11,350	\$4,400	\$4,700	\$3,000	\$4,500	3000
INTEREST	\$16,200	\$2,300	(\$12,031)	\$7,897	\$21,833	\$20,000	\$10,000	9000
<b>TOTAL REVENUES</b>	<b>\$23,800</b>	<b>\$14,800</b>	<b>(\$681)</b>	<b>\$12,297</b>	<b>\$26,533</b>	<b>\$23,000</b>	<b>\$14,500</b>	<b>\$12,000</b>
<b>TOTAL EXPENDITURES</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$144,255</b>	<b>\$34,800</b>	<b>\$0</b>	<b>\$0</b>

FUND BALANCE-JULY 1	\$503,600	\$527,500	\$542,254	\$541,574	\$553,871	\$436,149	\$424,349	\$438,849
NET INCOME	\$23,800	\$14,800	(\$681)	\$12,297	(\$117,722)	(\$11,800)	\$14,500	\$12,000
FUND BALANCE-JUNE 30	\$527,400	\$542,254	\$541,574	\$553,871	\$436,149	\$424,349	\$438,849	\$450,849

SPENDABLE PORTION

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2020/2021	\$189,608
2021/2022	\$177,568
2022/2023	\$185,475
2023/2024	\$63,054
2024/2025	\$52,973

BUDGET REPORT FOR CITY OF WHITEHALL  
Fund: 151 CEMETERY TRUST FUND

GL NUMBER	DESCRIPTION	2024-25 ACTIVITY	2025-26 ACTIVITY THRU 06/30/26	2025-26 AMENDED BUDGET	2026-27 REQUESTED BUDGET
ESTIMATED REVENUES					
Dept 000 - 247					
151-000-630.000	CEMETERY LOT SALES	8,600	1,300	4,500	3,000
					3,000
151-000-665.000	INTEREST EARNINGS-INVESTMENTS	24,700	12,600	10,000	9,000
					9,000
Totals for dept 000 - 247		33,300	13,900	14,500	12,000
TOTAL ESTIMATED REVENUES		33,300	13,900	14,500	12,000

BUDGET REPORT FOR CITY OF WHITEHALL  
Fund: 151 CEMETERY TRUST FUND

GL NUMBER	DESCRIPTION	2024-25 ACTIVITY	2025-26 ACTIVITY THRU 06/30/26	2025-26 AMENDED BUDGET	2026-27 REQUESTED BUDGET
APPROPRIATIONS					
Dept 000 - 247					
151-000-995.101	TRANSFER TO GENERAL FUND	34,800		16,000	
Totals for dept 000 - 247		34,800		16,000	
TOTAL APPROPRIATIONS		34,800		16,000	
NET OF REVENUES/APPROPRIATIONS - FUND 151		(1,500)	13,900	(1,500)	12,000

**CITY OF WHITEHALL  
ANNUAL BUDGET  
202 MAJOR STREET FUND SUMMARY**

CODE	CLASSIFICATION	ACTUAL 2019/2020	ACTUAL 2020/2021	ACTUAL 2021/2022	ACTUAL 2022/2023	ACTUAL 2023/2024	ACTUAL 2024/2025	APPROVED 2025/2026	REQUESTED 2026/2027
<b>REVENUES</b>									
	TRUNKLINE MAINTENANCE	\$16,897	\$1,451	\$1,589	\$970	\$5,530	\$ 200	\$ 200	\$ -
	STATE SHARED REVENUE	\$312,217	\$343,465	\$372,738	\$389,599	\$399,882	\$ 405,400	\$ 423,100	\$ 440,200
	INTEREST	\$459	\$311	\$835	\$7,746	\$22,794	\$ 10,000	\$ 500	\$ 2,000
	OTHER	\$822	\$0	\$0	\$10,000				\$ 200
	TRANSFERS								
	<b>TOTAL REVENUES</b>	<b>\$330,395</b>	<b>\$345,227</b>	<b>\$375,163</b>	<b>\$408,315</b>	<b>\$428,206</b>	<b>\$ 415,600</b>	<b>\$ 423,800</b>	<b>\$ 442,400</b>
	TO (FROM) FUND BALANCE	\$96,424	\$164,544	\$128,712	\$159,779	(\$318,948)	\$ (374,900)	\$ (285,200)	
<b>EXPENDITURES</b>									
451	CONSTRUCTION						\$ 113,400	\$ 400,000	\$ -
463	ROUTINE MAINTENANCE	\$67,171	\$51,344	\$68,947	\$63,869	\$97,222	\$ 168,600	\$ 121,800	\$ 142,200
474	TRAFFIC SERVICES	\$11,690	\$9,925	\$14,571	\$15,910	\$4,660	\$ 135,100	\$ 16,400	\$ 10,500
478	WINTER MAINTENANCE	\$39,103	\$41,668	\$60,903	\$60,999	\$74,824	\$ 84,300	\$ 91,200	\$ 77,300
482	ADMINISTRATION	\$54,274	\$55,108	\$55,720	\$56,860	\$52,992	\$ 72,900	\$ 32,800	\$ 12,500
	TRUNKLINE MAINTENANCE	\$16,733	\$1,320	\$1,311	\$899	\$6,656	\$ 16,200	\$ 16,800	\$ -
966	TRANSFERS OUT	\$45,000	\$21,318	\$45,000	\$50,000	\$510,800	\$ 200,000	\$ 30,000	\$ -
	<b>TOTAL EXPENDITURES</b>	<b>\$233,971</b>	<b>\$180,683</b>	<b>\$246,450</b>	<b>\$248,537</b>	<b>\$747,154</b>	<b>\$ 790,500</b>	<b>\$ 709,000</b>	<b>\$ 242,500</b>
	<b>FUND BALANCE-JULY 1</b>	<b>\$187,297</b>	<b>\$283,721</b>	<b>\$448,265</b>	<b>\$576,977</b>	<b>\$736,756</b>	<b>\$ 417,807</b>	<b>\$ 42,907</b>	<b>\$ (242,293)</b>
	<b>NET INCREASE (DECREASE)</b>	<b>\$96,424</b>	<b>\$164,544</b>	<b>\$128,712</b>	<b>\$159,779</b>	<b>(\$318,948)</b>	<b>\$ (374,900)</b>	<b>\$ (285,200)</b>	<b>\$ 199,900</b>
	<b>FUND BALANCE-JUNE 30</b>	<b>\$283,721</b>	<b>\$448,265</b>	<b>\$576,977</b>	<b>\$736,756</b>	<b>\$417,807</b>	<b>\$ 42,907</b>	<b>\$ (242,293)</b>	<b>\$ (42,393)</b>

\*Actual balances available after year end

\$61,315  
 \$66,140 Building fund balance for Mears Ave and Warner St  
 \$76,438  
 \$99,997  
 \$59,561 (Excludes Transfers)  
 \$70,906 (Excludes Transfers)  
 \$177,150 (Excludes Transfers)  
 \$203,700 (Excludes Transfers)

BUDGET REPORT FOR CITY OF WHITEHALL  
Fund: 202 MAJOR STREET FUND

GL NUMBER	DESCRIPTION	2024-25 ACTIVITY	2025-26 ACTIVITY THRU 06/30/26	2025-26 AMENDED BUDGET	2026-27 REQUESTED BUDGET
ESTIMATED REVENUES					
Dept 000 - 247					
202-000-546.100	REIMBURSEMENTS-TRUNKLINE MAINT	100	1,600	1,600	
202-000-574.000	STATE SHARED REVENUE	432,000	234,200	423,100	440,200
ACT 51 FUNDS					
202-000-582.100	TRUNKLINE THRU COUNTY			200	200
202-000-665.000	INTEREST EARNINGS-INVESTMENTS	3,700	2,800	500	2,000
Totals for dept 000 - 247		435,800	238,600	425,400	442,400
TOTAL ESTIMATED REVENUES		435,800	238,600	425,400	442,400

BUDGET REPORT FOR CITY OF WHITEHALL  
Fund: 202 MAJOR STREET FUND

GL NUMBER	DESCRIPTION	2024-25 ACTIVITY	2025-26 ACTIVITY THRU 06/30/26	2025-26 AMENDED BUDGET	2026-27 REQUESTED BUDGET	
<b>APPROPRIATIONS</b>						
Dept 451 - CONSTRUCTION						
202-451-706.000	SALARIES & WAGES	100				
202-451-818.000-A25	CONTRACTUAL SVCS-MEARS & ELLIOTT	83,800		60,000		
202-451-818.000-D24	CONTRACTUAL SVCS - ZELLAR RD CULVE	101,100				
202-451-820.000-D24	ENGINEERING FEES - ZELLAR RD CULVE	11,000				
Totals for dept 451 - CONSTRUCTION		196,000		60,000		
Dept 463 - ROUTINE MAINT						
202-463-706.000	SALARIES & WAGES	33,300	13,800	23,000	29,200	
DPW WAGE ALLOCATION						
202-463-708.000	SALARIES & WAGES-PART TIME		200	500		
202-463-719.000	FRINGE BENEFITS	21,700	1,200	17,200		
202-463-719.100	FRINGE BENEFITS-WAGES	8,400		4,500	2,200	
FICA						
202-463-719.150	FRINGE-FUNERAL, JURY				100	
202-463-719.250						
FRINGE-HOLIDAY PAY						
202-463-719.350						
FRINGE-RETIREMENT						
DPW DEFIND BENEFIT ALLOCATION						
202-463-719.351	FRINGE-RETIREMENT EMPLOYER CONTRIB		100		1,100	
457 ALLOCATION -DPW						
202-463-719.353	FRINGE- MERS DEF COMP ONLY				2,400	
DC ALLOCATION						
202-463-719.400	FRINGE-PERSONAL TIME OFF		200		1,500	
DPW ALLOCATION						
202-463-719.450	FRINGE-UNIFORMS		100		600	
MODEL UNIFORM, BOOTWEAR, AND OUTWEAR ALLOCATION						
202-463-719.550	FRINGE-WORKER'S COMP INS				500	
WORKERS COMP ALLOCATION						
202-463-719.600	FRINGE-HEALTH INS		2,300		9,800	
DPW HEALTH INSURANCE ALLOCATION						
202-463-719.601	FRINGE BENEFITS-RETIREE HEALTH INS		400		1,600	
RETIREE ALLOCATION - YOUNG						
202-463-719.602	MERS-HSA RETIREE				2,200	
HCSA ALLOCATION						
202-463-719.605	DENTAL INSURANCE		200		800	
DPW DENTAL ALLOCATION						
202-463-719.650	FRINGE-OPTICAL				600	
DPW OPTICAL ALLOCATION						
202-463-719.685	FRINGE-MISCELLANEOUS				700	
202-463-719.690						
FRINGE-DISABILITY INS						
DPW ALLOCATION						
202-463-757.000	OPERATING SUPPLIES	4,000	2,100	12,500	15,000	
GRAVEL						
HOTPATCH						
					<b>GL # FOOTNOTE TOTAL:</b>	<b>15,500</b>
202-463-818.000	CONTRACTUAL SERVICES	14,600	14,900	28,100	39,100	
TREE MAINTENANCE						
STREET SWEEPING						
MISS DIG ANNUAL MEMBERSHIP (8%)						
					<b>GL # FOOTNOTE TOTAL:</b>	<b>39,100</b>
202-463-943.000	EQUIPMENT RENTAL	41,500	22,800	36,000	30,000	
Totals for dept 463 - ROUTINE MAINT		123,500	58,300	121,800	142,200	

BUDGET REPORT FOR CITY OF WHITEHALL  
Fund: 202 MAJOR STREET FUND

GL NUMBER	DESCRIPTION	2024-25 ACTIVITY	2025-26 ACTIVITY THRU 06/30/26	2025-26 AMENDED BUDGET	2026-27 REQUESTED BUDGET
<b>APPROPRIATIONS</b>					
Dept 474 - TRAFFIC SERVICES					
202-474-706.000	SALARIES & WAGES	2,100	500	2,500	5,300
DPW ALLOCATION					
202-474-719.000	FRINGE BENEFITS	1,300		1,900	
202-474-719.100	FRINGE BENEFITS-WAGES	500		500	400
FICA					
202-474-757.000	OPERATING SUPPLIES	600	400	200	2,500
SIGN REPLACEMENT					
202-474-818.000	CONTRACTUAL SERVICES	109,800	700	11,200	2,000
MISC					
202-474-943.000	EQUIPMENT RENTAL	200	300	300	2,000
202-474-976.000	EQUIPMENT	6,700	5,200	5,200	300
Totals for dept 474 - TRAFFIC SERVICES		121,200	7,100	21,800	10,500
Dept 478 - WINTER MAINT					
202-478-706.000	SALARIES & WAGES	16,500	19,000	22,300	29,200
DPW ALLOCATION					
202-478-719.000	FRINGE BENEFITS	13,000	1,400	17,500	29,200
202-478-719.100	FRINGE BENEFITS-WAGES	5,000		7,400	2,200
FICA					
202-478-757.000	OPERATING SUPPLIES	14,700	13,400	24,500	2,200
SALT/SAND/BRINE					
COLD PATCH					
BLADES					
					19,000
					400
					1,500
<b>GL # FOOTNOTE TOTAL:</b>					<b>20,900</b>
202-478-943.000	EQUIPMENT RENTAL	23,000	30,100	19,500	25,000
Totals for dept 478 - WINTER MAINT		72,200	63,900	91,200	77,300
Dept 482 - ADMINISTRATION					
202-482-702.000	SALARIES-ADMIN	16,300	3,300	4,500	5,700
ADMIN WAGE ALLOCATION					
202-482-719.000	FRINGE BENEFITS	8,300	200	4,000	5,700
202-482-719.100	FRINGE BENEFITS-WAGES	2,600		2,700	400
202-482-719.150	FRINGE-FUNERAL, JURY				400
150					
202-482-719.250	FRINGE-HOLIDAY PAY				100
ADMIN ALLOCATION					
202-482-719.351	FRINGE-RETIREMENT EMPLOYER CONTRIB				200
ADMIN ALLOCATION					
202-482-719.353	FRINGE- MERS DEF COMP ONLY				100
ADMIN ALLOCATION					
202-482-719.400	FRINGE-PERSONAL TIME OFF				400
ADMIN ALLOCATION					
202-482-719.550	FRINGE-WORKER'S COMP INS				200
ADMIN ALLOCATION					
202-482-719.600	FRINGE-HEALTH INS		300		100
ADMIN ALLOCATION					
202-482-719.601	FRINGE BENEFITS-RETIREE HEALTH INS		100		1,300
ADMIN ALLOCATION					
202-482-719.602					1,300
ADMIN ALLOCATION					
202-482-719.605	DENTAL INSURANCE				200
ADMIN ALLOCATION					
202-482-719.650	FRINGE-OPTICAL				100

BUDGET REPORT FOR CITY OF WHITEHALL  
Fund: 202 MAJOR STREET FUND

GL NUMBER	DESCRIPTION	2024-25 ACTIVITY	2025-26 ACTIVITY THRU 06/30/26	2025-26 AMENDED BUDGET	2026-27 REQUESTED BUDGET
<b>APPROPRIATIONS</b>					
<b>Dept 482 - ADMINISTRATION</b>					
ADMIN ALLOCATION					100
202-482-719.685	FRINGE-MISCELLANEOUS				100
ADMIN ALLOCATION					100
202-482-770.000	MEMBERSHIPS & DUES	1,500	1,500	1,600	
202-482-807.000	AUDIT FEE	1,000	1,100	1,100	
202-482-815.000	INSURANCE	2,200		2,400	3,500
LIABILITY & PROPERTY ALLOCATION (55% INCREASE)					3,500
202-482-941.000	BUILDING RENTAL			16,000	
202-482-962.000	OTHER EXPENSES		7,700	5,900	
Totals for dept 482 - ADMINISTRATION		31,900	14,200	38,200	12,500
<b>Dept 490 - TRUNKLINE TREES</b>					
202-490-706.000	SALARIES & WAGES	100	400	1,000	
202-490-719.000	FRINGE BENEFITS			100	
202-490-719.100	FRINGE BENEFITS-WAGES			100	
202-490-943.000	EQUIPMENT RENTAL		200	100	
Totals for dept 490 - TRUNKLINE TREES		100	600	1,300	
<b>Dept 491 - TRUNKLINE DRAINS</b>					
202-491-706.000	SALARIES & WAGES			4,600	
202-491-719.000	FRINGE BENEFITS	100		200	
202-491-719.100	FRINGE BENEFITS-WAGES			200	
202-491-943.000	EQUIPMENT RENTAL			200	
Totals for dept 491 - TRUNKLINE DRAINS		100		5,200	
<b>Dept 494 - TRUNKLINE SURFACE MAINTENANCE</b>					
202-494-706.000	SALARIES & WAGES			3,000	
202-494-719.000	FRINGE BENEFITS			200	
202-494-719.100	FRINGE BENEFITS-WAGES			200	
202-494-920.000	PUBLIC UTILITIES			300	
202-494-943.000	EQUIPMENT RENTAL			200	
Totals for dept 494 - TRUNKLINE SURFACE MAINTENANCE				3,900	
<b>Dept 496 - TRUNKLINE FENCE</b>					
202-496-706.000	SALARIES & WAGES		300	300	
202-496-943.000	EQUIPMENT RENTAL		200	200	
Totals for dept 496 - TRUNKLINE FENCE			500	500	
<b>Dept 497 - TRUNKLINE WINTER MAINT</b>					
202-497-706.000	SALARIES & WAGES			200	
202-497-719.000	FRINGE BENEFITS			200	
202-497-719.100	FRINGE BENEFITS-WAGES			200	
202-497-943.000	EQUIPMENT RENTAL			100	
Totals for dept 497 - TRUNKLINE WINTER MAINT				700	
<b>Dept 498 - TRUNKLINE MISCELLANEOUS</b>					
202-498-706.000	SALARIES & WAGES			2,500	
202-498-719.000	FRINGE BENEFITS			300	
202-498-719.100	FRINGE BENEFITS-WAGES			300	
202-498-943.000	EQUIPMENT RENTAL			100	
Totals for dept 498 - TRUNKLINE MISCELLANEOUS				3,200	
<b>Dept 503 - TRUNKLINE OVERHEAD</b>					
202-503-966.000	TRUNKLINE OVERHEAD			2,500	
Totals for dept 503 - TRUNKLINE OVERHEAD				2,500	

BUDGET REPORT FOR CITY OF WHITEHALL  
Fund: 202 MAJOR STREET FUND

GL NUMBER	DESCRIPTION	2024-25 ACTIVITY	2025-26 ACTIVITY THRU 06/30/26	2025-26 AMENDED BUDGET	2026-27 REQUESTED BUDGET
APPROPRIATIONS					
Dept 966 - TRANSFERS					
202-966-995.203	TRANSFER TO LOCAL STREETS	200,000		50,000	
	Totals for dept 966 - TRANSFERS	<u>200,000</u>		<u>50,000</u>	
TOTAL APPROPRIATIONS		<u>745,000</u>	144,600	<u>400,300</u>	<u>242,500</u>
NET OF REVENUES/APPROPRIATIONS - FUND 202		(309,200)	94,000	25,100	199,900

**CITY OF WHITEHALL  
ANNUAL BUDGET  
203 LOCAL STREET FUND SUMMARY**

CODE	CLASSIFICATION	ACTUAL 2019/2020	ACTUAL 2020/2021	ACTUAL 2021/2022	ACTUAL 2022/2023	ACTUAL 2023/2024	ACTUAL 2024/2025	APPROVED 2025/2026	REQUESTED 2026/2027
<b>REVENUES</b>									
	STATE SHARED REVENUE	\$107,638	\$117,074	\$126,850	\$132,539	\$139,887	\$ 157,600	\$ 144,700	\$ 150,000
	OTHER GRANTS NON ACT 51			0	0	0	\$ -	\$ -	
	METRO REVENUE	\$14,808	\$15,402	16371.03	\$17,466	\$16,626	\$ 18,200	\$ 16,400	\$ 16,400
	OTHER			0	0	0	\$ -	\$ -	
	INTEREST	\$1,018	\$189	\$243	\$2,154	\$4,906	\$ 1,400	\$ 200	\$ 500
	TRANSFERS			\$50,818	\$50,000	\$0	\$ 240,000	\$ 50,000	\$ 360,000
	<b>TOTAL REVENUES</b>	<b>\$123,464</b>	<b>\$132,665</b>	<b>\$194,282</b>	<b>\$202,160</b>	<b>\$161,419</b>	<b>\$ 417,200</b>	<b>\$ 211,300</b>	<b>\$ 526,900</b>
	TO (FROM) FUND BALANCE	(\$27,856)	(\$27,899)	\$13,093	\$11,707	(\$67,743)	\$ (80,200)	\$ (31,100)	
<b>EXPENDITURES</b>									
451	CONSTRUCTION	\$0	\$0	\$640	\$0	\$0	0	\$ -	\$ -
463	ROUTINE MAINTENANCE	\$65,534	\$61,842	\$82,649	\$79,417	\$91,889	\$ 94,300	\$ 136,500	\$ 124,500
474	TRAFFIC SERVICES	\$3,683	\$2,775	\$1,452	\$2,398	\$3,430	\$ 299,900	\$ 3,700	\$ 9,500
478	WINTER MAINTENANCE	\$30,330	\$37,521	\$43,229	\$54,279	\$68,015	\$ 71,600	\$ 81,700	\$ 66,700
482	ADMINISTRATION	\$51,774	\$58,426	\$53,219	\$54,360	\$43,029	\$ 31,600	\$ 20,500	\$ 18,800
966	TRANSFERS OUT	\$0	\$0	\$0	\$0	\$22,800	\$ -	\$ -	\$ -
	<b>TOTAL EXPENDITURES</b>	<b>\$151,320</b>	<b>\$160,564</b>	<b>\$181,189</b>	<b>\$190,452</b>	<b>\$229,162</b>	<b>\$ 497,400</b>	<b>\$ 242,400</b>	<b>\$ 219,500</b>
	FUND BALANCE-JULY 1	\$257,544	\$229,688	\$ 201,789	\$214,881	\$ 226,589	\$ 158,845	78645.27	\$ 47,545
	NET INCREASE (DECREASE)	(\$27,856)	(\$27,899)	\$13,093	\$11,707	(\$67,743)	-80200	-31100	\$ 307,400
	FUND BALANCE-JUNE 30	\$ 229,688	\$ 201,789	\$ 214,881	\$ 226,589	\$ 158,845	\$ 78,645	\$ 47,545	\$ 354,945

\*Actual balances available after year end

TARGET FUND BALANCE	
2018/2019	\$57,594
2019/2020	\$52,962
2020/2021	\$67,267
2021/2022	\$79,578
2022/2023	\$57,136 (Excludes Transfers)
2023/2024	\$61,909 (Excludes Transfers)
2024/2025	\$149,220 (Excludes Transfers)
2025/2026	\$72,720 (Excludes Transfers)

BUDGET REPORT FOR CITY OF WHITEHALL  
Fund: 203 LOCAL STREET FUND

GL NUMBER	DESCRIPTION	2024-25 ACTIVITY	2025-26 ACTIVITY THRU 06/30/26	2025-26 AMENDED BUDGET	2026-27 REQUESTED BUDGET
ESTIMATED REVENUES					
Dept 000 - 247					
203-000-452.000	METRO REVENUE	18,200		16,400	16,400
	METRO ACT FEE				16,400
203-000-574.000	STATE SHARED REVENUE	157,600	90,000	144,700	150,000
	ACT 51 FUNDS				150,000
203-000-665.000	INTEREST EARNINGS-INVESTMENTS	1,400	1,200	500	500
					500
203-000-699.101	TRANSFERS FROM GENERAL FUND	40,000			360,000
	3 MILLS FROM GENERAL FUND TAX REVENUE (ESTMIATED)				360,000
203-000-699.202	TRANSFER FROM MAJOR STREETS	200,000		50,000	
	Totals for dept 000 - 247	417,200	91,200		526,900
TOTAL ESTIMATED REVENUES		417,200	91,200	211,600	526,900

BUDGET REPORT FOR CITY OF WHITEHALL  
Fund: 203 LOCAL STREET FUND

GL NUMBER	DESCRIPTION	2024-25 ACTIVITY	2025-26 ACTIVITY THRU 06/30/26	2025-26 AMENDED BUDGET	2026-27 REQUESTED BUDGET
<b>APPROPRIATIONS</b>					
Dept 463 - ROUTINE MAINT					
203-463-706.000	SALARIES & WAGES	26,300	16,900	29,400	34,500
DPW ALLOCATION					34,500
203-463-708.000	SALARIES & WAGES-PART TIME		200	500	
203-463-719.000	FRINGE BENEFITS	17,500	1,400	14,000	
203-463-719.100	FRINGE BENEFITS-WAGES	6,500		9,800	2,600
FICA					2,600
203-463-719.150	FRINGE-FUNERAL, JURY				100
					100
203-463-719.250	FRINGE-HOLIDAY PAY				1,700
					1,700
203-463-719.350	FRINGE-RETIREMENT				2,900
DPW ALLOCATION					2,900
203-463-719.351	FRINGE-RETIREMENT EMPLOYER CONTRIB		100		1,100
DPW ALLOCATION					1,100
203-463-719.353	FRINGE- MERS DEF COMP ONLY				2,400
DPW ALLOCATION					2,400
203-463-719.400	FRINGE-PERSONAL TIME OFF		200		1,500
DPW ALLOCATION					1,500
203-463-719.450	FRINGE-UNIFORMS		100		600
					600
203-463-719.550	FRINGE-WORKER'S COMP INS				500
DPW ALLOCATION					500
203-463-719.600	FRINGE-HEALTH INS		2,300		9,200
DPW ALLOCATION					9,200
203-463-719.601	FRINGE BENEFITS-RETIREE HEALTH INS		400		1,600
RETIREE ALLOCATION - YOUNG					1,600
203-463-719.602	MERS-HSA RETIREE				2,200
DPW ALLOCATION					2,200
203-463-719.605	DENTAL INSURANCE		200		800
DPW ALLOCATION					800
203-463-719.650	FRINGE-OPTICAL				600
DPW ALLOCATION					600
203-463-719.685	FRINGE-MISCELLANEOUS				700
DPW ALLOCATION					700
203-463-719.690	FRINGE-DISABILITY INS				200
DPW ALLOCATION					200
203-463-757.000	OPERATING SUPPLIES	4,000	2,900	16,000	16,000
GRAVEL					3,000
HOT PATCH					13,000
					<b>GL # FOOTNOTE TOTAL:</b>
					<b>16,000</b>
203-463-818.000	CONTRACTUAL SERVICES	5,700	9,700	15,300	15,300
TREE MAINTENANCE					15,000
STREET SWEEPING					200
MISS DIG MEMBERSHIP 8%					100
					<b>GL # FOOTNOTE TOTAL:</b>
					<b>15,300</b>
203-463-943.000	EQUIPMENT RENTAL	34,300	22,600	30,000	30,000
					30,000
Totals for dept 463 - ROUTINE MAINT		94,300	57,000	115,000	124,500
Dept 474 - TRAFFIC SERVICES					
203-474-706.000	SALARIES & WAGES	1,700	300	1,600	5,300
DPW ALLOCATION					5,300
203-474-719.000	FRINGE BENEFITS	1,200		1,300	
203-474-719.100	FRINGE BENEFITS-WAGES	300		500	400
FICA					400

BUDGET REPORT FOR CITY OF WHITEHALL  
Fund: 203 LOCAL STREET FUND

GL NUMBER	DESCRIPTION	2024-25 ACTIVITY	2025-26 ACTIVITY THRU 06/30/26	2025-26 AMENDED BUDGET	2026-27 REQUESTED BUDGET
<b>APPROPRIATIONS</b>					
Dept 474 - TRAFFIC SERVICES					
203-474-757.000	OPERATING SUPPLIES	500	200		3,500
	SIGNS				2,000
	BARRICADES/CONES				1,000
	PAINT				500
				<b>GL # FOOTNOTE TOTAL:</b>	<b>3,500</b>
203-474-818.000	CONTRACTUAL SERVICES	295,700	700		
203-474-943.000	EQUIPMENT RENTAL	500	200	300	300
					300
	<b>Totals for dept 474 - TRAFFIC SERVICES</b>	<b>299,900</b>	<b>1,400</b>	<b>3,700</b>	<b>9,500</b>
203-478-706.000	SALARIES & WAGES	18,200	22,200	20,500	23,900
	DPW ALLOCATION				23,900
203-478-719.000	FRINGE BENEFITS	11,400	1,600	12,000	
203-478-719.100	FRINGE BENEFITS-WAGES	4,300		5,000	1,800
	FICA				1,800
203-478-757.000	OPERATING SUPPLIES	14,700	13,400	16,000	16,000
	BLADES				1,000
	COLD PATCH				2,000
	SALT/SAND/BRINE				13,000
				<b>GL # FOOTNOTE TOTAL:</b>	<b>16,000</b>
203-478-943.000	EQUIPMENT RENTAL	23,000	33,100	16,500	25,000
					25,000
	<b>Totals for dept 478 - WINTER MAINT</b>	<b>71,600</b>	<b>70,300</b>	<b>70,000</b>	<b>66,700</b>
Dept 482 - ADMINISTRATION					
203-482-702.000	SALARIES-ADMIN	13,500	4,200	6,000	7,700
					7,700
203-482-719.000	FRINGE BENEFITS	10,800	300	5,300	
203-482-719.100	FRINGE BENEFITS-WAGES	4,100		3,200	600
	FICA				600
203-482-719.150	FRINGE-FUNERAL, JURY				100
					100
203-482-719.250	FRINGE-HOLIDAY PAY				300
	ADMIN ALLOCATION				300
203-482-719.351	FRINGE-RETIREMENT EMPLOYER CONTRIB				200
	ADMIN ALLOCATION				200
203-482-719.353	FRINGE- MERS DEF COMP ONLY				500
	ADMIN ALLOCATION				500
203-482-719.400	FRINGE-PERSONAL TIME OFF				300
	ADMIN ALLOCATION				300
203-482-719.550	FRINGE-WORKER'S COMP INS				100
	ADMIN ALLOCATION				100
203-482-719.600	FRINGE-HEALTH INS		500		1,800
	ADMIN ALLOCATION				1,800
203-482-719.601	FRINGE BENEFITS-RETIREE HEALTH INS		200		
203-482-719.602	MERS-HSA RETIREE				200
	ADMIN ALLOCATION				200
203-482-719.605	DENTAL INSURANCE		100		100
					100
203-482-719.650	FRINGE-OPTICAL				100
	64				100
203-482-719.685	FRINGE-MISCELLANEOUS				100
					100
203-482-807.000	AUDIT FEE	1,000	1,100	1,100	1,200

BUDGET REPORT FOR CITY OF WHITEHALL  
Fund: 203 LOCAL STREET FUND

GL NUMBER	DESCRIPTION	2024-25 ACTIVITY	2025-26 ACTIVITY THRU 06/30/26	2025-26 AMENDED BUDGET	2026-27 REQUESTED BUDGET
APPROPRIATIONS					
Dept 482 - ADMINISTRATION					
ESTIMATE					
203-482-815.000	INSURANCE	2,200		2,400	1,200
	LIABILITY AND PROPERTY ALLOCATION (55% INCREASE)				3,500
203-482-941.000	BUILDING RENTAL			2,000	2,000
203-482-962.000	OTHER EXPENSES		7,700	6,000	2,000
Totals for dept 482 - ADMINISTRATION		31,600	14,100	26,000	18,800
TOTAL APPROPRIATIONS		497,400	142,800	214,700	219,500
NET OF REVENUES/APPROPRIATIONS - FUND 203		(80,200)	(51,600)	(3,100)	307,400

**CITY OF WHITEHALL  
ANNUAL BUDGET  
211 SALVAGE VEHICLE INSPECTION FUND SUMMARY**

CODE CLASSIFICATION	ACTUAL 2020/2021	ACTUAL 2022/2023	ACTUAL 2023/2024	ACTUAL 2024/2025	APPROVED 2025/2026	REQUESTED 2026/2027
REVENUES						
INSPECTIONS		\$1,900	\$2,200	\$ 4,800	\$ 2,700	\$ 3,000
INTEREST		\$7	\$34	\$ 200		\$ 100
<b>TOTAL REVENUES</b>	<b>\$0</b>	<b>\$1,907</b>	<b>\$2,234</b>	<b>\$ 5,000</b>	<b>\$ 2,700</b>	<b>\$ 3,100</b>
TO (FROM) FUND BALANCE	\$0	\$1,045	\$1,012	\$ 5,000	\$ 1,600	
<b>TOTAL EXPENDITURES</b>		<b>\$862</b>	<b>\$1,222</b>	<b>\$ -</b>	<b>\$ 1,100</b>	<b>\$ 1,900</b>
FUND BALANCE-JULY 1	\$0	\$0	\$1,045	\$ 2,056	\$ 7,056	\$ 8,656
NET INCREASE (DECREASE)	\$0	\$1,045	\$1,012	\$ 5,000	\$ 1,600	\$ 1,200
FUND BALANCE-JUNE 30	\$0	\$1,045	\$2,056	\$ 7,056	\$ 8,656	\$ 9,856

\*Actual balances available after year end

TARGET FUND BALANCE

2022/2023	\$259
2023/2024	\$367
2024/2025	\$0
2025/2026	\$330

BUDGET REPORT FOR CITY OF WHITEHALL  
Fund: 211 SALVAGE VEHICLE INSPECTION

GL NUMBER	DESCRIPTION	2024-25 ACTIVITY	2025-26 ACTIVITY THRU 06/30/26	2025-26 AMENDED BUDGET	2026-27 REQUESTED BUDGET
ESTIMATED REVENUES					
Dept 000 - 247					
211-000-626.000	CHARGES FOR SALVAGE VEH INSP	4,800	6,300	3,000	3,000
211-000-665.000	INTEREST EARNINGS-INVESTMENTS	200	200		100
Totals for dept 000 - 247		5,000	6,500	3,000	3,100
TOTAL ESTIMATED REVENUES		5,000	6,500	3,000	3,100

BUDGET REPORT FOR CITY OF WHITEHALL  
Fund: 211 SALVAGE VEHICLE INSPECTION

GL NUMBER	DESCRIPTION	2024-25 ACTIVITY	2025-26 ACTIVITY THRU 06/30/26	2025-26 AMENDED BUDGET	2026-27 REQUESTED BUDGET
APPROPRIATIONS					
Dept 000 - 247					
211-000-706.000	SALARIES & WAGES		600	1,000	1,000
					1,000
211-000-719.000	FRINGE BENEFITS			100	
211-000-719.100	FRINGE BENEFITS-WAGES				200
	FICA				200
Totals for dept 000 - 247			600	1,100	1,200
TOTAL APPROPRIATIONS			600	1,100	1,200
NET OF REVENUES/APPROPRIATIONS - FUND 211		5,000	5,900	1,900	1,900

**CITY OF WHITEHALL  
ANNUAL BUDGET  
214 MARIJUANA FUND SUMMARY**

CODE CLASSIFICATION	ACTUAL 2019/2020	ACTUAL 2020/2021	ACTUAL 2021/2022	ACTUAL 2022/2023	ACTUAL 2023/2024	ACTUAL 2024/2025	APPROVED 2024/2025	REQUESTED 2026/2027
<b>REVENUES</b>								
LICENSES	\$9,800	\$3,600	\$7,400	\$11,200	\$12,400	\$ 12,400	\$ 12,400	12400
INTEREST	\$7		\$14	\$167	\$597	\$ 900	\$ 200	400
<b>TOTAL REVENUES</b>	<b>\$9,807</b>	<b>\$3,600</b>	<b>\$7,414</b>	<b>\$11,367</b>	<b>\$12,997</b>	<b>\$ 13,300</b>	<b>\$ 12,600</b>	<b>\$12,800</b>
TO (FROM) FUND BALANCE	\$4,707	(\$1,500)	\$3,854	\$11,367	\$6,570	\$ 6,600	\$ (7,600)	(\$2,300)
<b>TOTAL EXPENDITURES</b>	<b>\$5,100</b>	<b>\$5,100</b>	<b>\$3,560</b>	<b>\$0</b>	<b>\$6,427</b>	<b>\$ 6,700</b>	<b>\$ 20,200</b>	<b>\$15,100</b>
FUND BALANCE-JULY 1	\$0	\$4,707	\$5,574	\$9,428	\$20,795	\$ 27,365	\$ 33,965	\$ 26,365
NET INCREASE (DECREASE)	\$4,707	(\$1,500)	\$3,854	\$11,367	\$6,570	\$ 6,600	\$ (7,600)	(\$2,300)
FUND BALANCE-JUNE 30	\$4,707	\$5,574	\$9,428	\$20,795	\$27,365	\$ 33,965	\$ 26,365	\$ 24,065

\*Actual balances available after year end

TARGET FUND BALANCE

2022/2023	\$0
2023/2024	\$1,928
2024/2025	\$2,010
2025/2026	\$6,060

BUDGET REPORT FOR CITY OF WHITEHALL  
Fund: 214 MARIHUANA

GL NUMBER	DESCRIPTION	2024-25 ACTIVITY	2025-26 ACTIVITY THRU 06/30/26	2025-26 AMENDED BUDGET	2026-27 REQUESTED BUDGET
ESTIMATED REVENUES					
Dept 000 - 247					
214-000-476.000	LICENSES/PERMITS/FEES	12,400	7,400	12,400	12,400
	ANNUAL ADMIN FEE (\$5000 X2)				10,000
	ANNUAL APPLICATION FEE (\$1200 X2)				2,400
				<b>GL # FOOTNOTE TOTAL:</b>	<b>12,400</b>
214-000-665.000	INTEREST EARNINGS-INVESTMENTS	900	600	200	400
					400
Totals for dept 000 - 247		13,300	8,000	12,600	12,800
TOTAL ESTIMATED REVENUES		13,300	8,000	12,600	12,800

BUDGET REPORT FOR CITY OF WHITEHALL  
Fund: 214 MARIHUANA

GL NUMBER	DESCRIPTION	2024-25 ACTIVITY	2025-26 ACTIVITY THRU 06/30/26	2025-26 AMENDED BUDGET	2026-27 REQUESTED BUDGET
APPROPRIATIONS					
Dept 000 - 247					
214-000-702.000	SALARIES-ADMIN	1,800	2,400	6,500	4,000
	CLERK & TREASURER SALARY ALLOCATION				4,000
214-000-706.000	SALARIES & WAGES	1,600		2,000	5,100
	CHIEF SALARY ALLOCATION (5%)				5,100
214-000-719.000	FRINGE BENEFITS	2,400	200	9,000	
214-000-719.100	FRINGE BENEFITS-WAGES	900		2,200	700
	FICA				700
214-000-719.150	FRINGE-FUNERAL, JURY				100
					100
214-000-719.250	FRINGE-HOLIDAY PAY				600
					600
214-000-719.350	FRINGE-RETIREMENT				1,200
					1,200
214-000-719.351	FRINGE-RETIREMENT EMPLOYER CONTRIB				200
214-000-719.353	FRINGE- MERS DEF COMP ONLY				100
					100
214-000-719.400	FRINGE-PERSONAL TIME OFF				400
					400
214-000-719.550	FRINGE-WORKER'S COMP INS				100
					100
214-000-719.600	FRINGE-HEALTH INS		300		2,300
					2,300
214-000-719.605	DENTAL INSURANCE				100
					100
214-000-719.650	FRINGE-OPTICAL				100
					100
214-000-719.685	FRINGE-MISCELLANEOUS				100
					100
214-000-826.000	ATTORNEY FEES			500	
Totals for dept 000 - 247		6,700	2,900	20,200	15,100
TOTAL APPROPRIATIONS		6,700	2,900	20,200	15,100
NET OF REVENUES/APPROPRIATIONS - FUND 214		6,600	5,100	(7,600)	(2,300)

**CITY OF WHITEHALL  
ANNUAL BUDGET  
243 BROWNFIELD REDEVELOPMENT AUTHORITY FUND SUMMARY**

CLASSIFICATION	ACTUAL 2019/2020	ACTUAL 2020/2021	ACTUAL 2021/2022	ACTUAL 2022/2023	ACTUAL 2023/2024	ACTUAL 2024/2025	APPROVED 2025/2026	REQUESTED 2026/2027
REVENUE								
GRANT							\$ 630,000	
INTEREST	\$847	\$256	\$336	\$3,311	\$10,206	\$ 24,600	\$ 5,000	\$5,000
PROPERTY TAXES	\$223,113	\$334,488	\$393,940	\$443,547	\$704,982	\$ 883,200	\$ 1,222,200	\$ 1,258,900
<b>TOTAL REVENUES</b>	<b>\$223,960</b>	<b>\$334,744</b>	<b>\$394,276</b>	<b>\$446,859</b>	<b>\$715,188</b>	<b>\$ 907,800</b>	<b>\$ 1,857,200</b>	<b>\$ 1,263,900</b>
TO (FROM) FUND BALANCE	(\$86,018)	\$6,871	(\$25,961)	\$6,272	\$26,784	\$ (38,100)	\$ 8,400	\$ 114,800
<b>TOTAL EXPENDITURES</b>	<b>\$309,978</b>	<b>\$327,873</b>	<b>\$420,237</b>	<b>\$440,587</b>	<b>\$688,404</b>	<b>\$ 945,900</b>	<b>\$ 1,218,800</b>	<b>\$ 1,149,100</b>
FUND BALANCE-JULY 1	\$138,910	\$52,892	\$59,763	\$33,802	\$40,074	\$ 66,858	\$ 28,758	\$ 37,158
NET INCREASE (DECREASE)	(\$86,018)	\$6,871	(\$25,961)	\$6,272	\$26,784	\$ (38,100)	\$ 8,400	\$ 114,800
FUND BALANCE-JUNE 30	\$52,892	\$59,763	\$33,802	\$40,074	\$66,858	\$ 28,758	\$ 37,158	\$ 151,958

\*Actual balances available after year end

Operating/Fund Balance \$134,100

BUDGET REPORT FOR CITY OF WHITEHALL  
Fund: 243 BROWNFIELD REDEVELOPMENT AUTHORITY

GL NUMBER	DESCRIPTION	2024-25 ACTIVITY	2025-26 ACTIVITY THRU 06/30/26	2025-26 AMENDED BUDGET	2026-27 REQUESTED BUDGET
ESTIMATED REVENUES					
Dept 000 - 247					
243-000-406.000	TAX REVENUE	883,200	1,174,500	1,222,200	1,258,900
	ESTIMATED				1,258,900
243-000-569.000-A24	GRANT			630,000	
243-000-665.000	INTEREST EARNINGS-INVESTMENTS	24,600	7,300	6,400	5,000
					5,000
Totals for dept 000 - 247		907,800	1,181,800	1,858,600	1,263,900
TOTAL ESTIMATED REVENUES		907,800	1,181,800	1,858,600	1,263,900

BUDGET REPORT FOR CITY OF WHITEHALL  
Fund: 243 BROWNFIELD REDEVELOPMENT AUTHORITY

GL NUMBER	DESCRIPTION	2024-25 ACTIVITY	2025-26 ACTIVITY THRU 06/30/26	2025-26 AMENDED BUDGET	2026-27 REQUESTED BUDGET
APPROPRIATIONS					
Dept 000 - 247					
243-000-702.000	SALARIES-ADMIN	15,700	8,800	10,600	11,800
CM SALARY ALLOCATION					
243-000-719.000	FRINGE BENEFITS	8,800	700	9,300	
243-000-719.100	FRINGE BENEFITS-WAGES	3,300		8,300	900
FICA					
243-000-719.150	FRINGE-FUNERAL, JURY				100
243-000-719.250	FRINGE-HOLIDAY PAY				100
243-000-719.351	FRINGE-RETIREMENT EMPLOYER CONTRIB				600
243-000-719.353	FRINGE- MERS DEF COMP ONLY				300
243-000-719.400	FRINGE-PERSONAL TIME OFF				300
243-000-719.500	FRINGE-ADMIN CAR ALLOW				900
243-000-719.550	FRINGE-WORKER'S COMP INS				900
243-000-719.600	FRINGE-HEALTH INS				500
243-000-719.650	FRINGE-OPTICAL				500
243-000-719.690	FRINGE-DISABILITY INS				400
243-000-719.700	FRINGE-CELL PHONE				100
243-000-801.000	ADMIN FEE-GENERAL	22,900		30,600	100
ESTIMATE					
243-000-818.000	CONTRACTUAL SERVICES	1,900	600		100
243-000-818.000-A24	CONTRACTUAL SVCS - FOREST HILLS			535,000	
243-000-820.000	ENGINEERING FEES		17,000	30,000	100,000
ENGINEERING FEES					
243-000-820.000-A24	ENGINEERING FEES - FOREST HILLS	2,900		95,000	
243-000-830.000	DUE CARE REIMBURSEMENT	900,000		1,100,000	1,000,000
DUE CARE TANNERY BAY					
Totals for dept 000 - 247		955,500	27,100	1,818,800	1,149,100
TOTAL APPROPRIATIONS		955,500	27,100	1,818,800	1,149,100
NET OF REVENUES/APPROPRIATIONS - FUND 243		(47,700)	1,154,700	39,800	114,800

**CITY OF WHITEHALL  
ANNUAL BUDGET  
247 TAX INCREMENT FINANCE AUTHORITY FUND SUMMARY**

CLASSIFICATION	ACTUAL 2019/2020	ACTUAL 2020/2021	ACTUAL 2021/2022	ACTUAL 2022/2023	ACTUAL 2023/2024	ACTUAL 2024/2025	APPROVED 2025/2026	REQUESTED 2026/2027
<b>REVENUE</b>								
PROPERTY TAXES	\$285,511	\$348,825	\$344,381	\$319,965	\$275,814	\$ 298,500	\$ 378,900	\$ 390,300
LOCAL COMMUNITY STABI	\$869,913	\$903,865	\$929,755	\$971,116	\$1,051,875	\$ 1,056,400	\$ 1,091,900	\$ 1,049,000
GRANTS	\$0	\$0	\$0	\$0	\$20,073	\$ -	\$ -	\$ 123,700
OTHER	\$500	\$14,365	\$7	\$12	\$8,917	\$ 33,200	\$ -	\$ -
INTEREST	\$7,084	\$1,870	\$2,913	\$23,448	\$67,189	\$ 35,700	\$ 20,000	\$ 20,000
TRANSFER /SALE OF FIXE	\$14,808	\$0	\$0	\$0	\$0	\$ -	\$ -	\$ -
<b>TOTAL REVENUES</b>	<b>\$1,177,817</b>	<b>\$1,268,925</b>	<b>\$1,277,056</b>	<b>\$1,314,541</b>	<b>\$1,423,868</b>	<b>\$ 1,423,800</b>	<b>\$ 1,490,800</b>	<b>\$ 1,583,000</b>
TO (FROM) FUND BALANCE	\$459,696	(\$273,654)	\$233,677	\$47,683	(\$567,901)	\$ (357,400)	\$ (55,900)	\$ (213,670)
<b>TOTAL EXPENDITURES</b>	<b>\$718,121</b>	<b>\$1,542,579</b>	<b>\$1,043,379</b>	<b>\$1,266,857</b>	<b>\$1,991,769</b>	<b>\$ 1,781,200</b>	<b>\$ 1,546,700</b>	<b>\$ 1,796,670</b>
NET POSITION-JULY 1	\$923,830	\$1,383,526	\$1,109,372	\$1,343,048	\$1,390,732	\$ 822,830	\$ 465,430	\$ 409,530
NET INCREASE (DECREAS	\$459,696	(\$273,654)	\$233,677	\$47,683	(\$567,901)	\$ (357,400)	\$ (55,900)	\$ (213,670)
NET POSITION-JUNE 30	\$1,383,526	\$1,109,372	\$1,343,048	\$1,390,732	\$822,830	\$ 465,430	\$ 409,530	\$ 195,860

\*Actual balances available after year end

Target Fund Balance \$66,570

BUDGET REPORT FOR CITY OF WHITEHALL  
Fund: 247 TAX INCREMENT FINANCE AUTHORITY #1

GL NUMBER	DESCRIPTION	2024-25 ACTIVITY	2025-26 ACTIVITY THRU 06/30/26	2025-26 AMENDED BUDGET	2026-27 REQUESTED BUDGET
ESTIMATED REVENUES					
Dept 000 - 247					
247-000-406.000	TAX REVENUE	298,500	329,500	378,900	390,300
247-000-569.000	GRANT		123,700	123,700	123,700
	RAP GRANT				123,700
247-000-573.000	LOCAL COMMUNITY STABILIZATION ESTIMATE	1,056,400	1,049,100	1,091,900	1,049,000
247-000-654.000	OTHER INCOME	33,200			1,049,000
247-000-665.000	INTEREST EARNINGS-INVESTMENTS	35,700	31,400	20,000	20,000
					20,000
Totals for dept 000 - 247		1,423,800	1,533,700	1,614,500	1,583,000
TOTAL ESTIMATED REVENUES		1,423,800	1,533,700	1,614,500	1,583,000

BUDGET REPORT FOR CITY OF WHITEHALL  
Fund: 247 TAX INCREMENT FINANCE AUTHORITY #1

GL NUMBER	DESCRIPTION	2024-25 ACTIVITY	2025-26 ACTIVITY THRU 06/30/26	2025-26 AMENDED BUDGET	2026-27 REQUESTED BUDGET
APPROPRIATIONS					
Dept 000 - 247					
247-000-702.000	SALARIES-ADMIN	45,100	29,400	35,700	41,100
CM & TREASURER	SALARY ALLOCATION				41,100
247-000-706.000	SALARIES & WAGES	900			
247-000-719.000	FRINGE BENEFITS	32,300	2,200	31,500	
247-000-719.100	FRINGE BENEFITS-WAGES	11,800		25,200	3,100
FICA					3,100
247-000-719.150	FRINGE-FUNERAL, JURY				100
					100
247-000-719.250	FRINGE-HOLIDAY PAY				1,700
					1,700
247-000-719.351	FRINGE-RETIREMENT EMPLOYER CONTRI		100		1,000
					1,000
247-000-719.353	FRINGE- MERS DEF COMP ONLY				3,100
					3,100
247-000-719.400	FRINGE- PERSONAL TIME OFF		300		1,600
					1,600
247-000-719.500	FRINGE-ADMIN CAR ALLOW				1,200
					1,200
247-000-719.550	FRINGE-WORKER'S COMP INS				400
					400
247-000-719.600	FRINGE-HEALTH INS		2,400		5,600
					5,600
247-000-719.601	FRINGE BENEFITS-RETIREE HEALTH IN		500		
247-000-719.602	MERS-HSA RETIREE				300
					300
247-000-719.605	DENTAL INSURANCE		200		200
					200
247-000-719.650	FRINGE-OPTICAL				300
					300
247-000-719.685	FRINGE-MISCELLANEOUS				400
					400
247-000-719.690	FRINGE-DISABILITY INS		100		200
182					200
247-000-719.700	FRINGE-CELL PHONE				300
					300
247-000-760.000	CONFERENCES & WORKSHOPS			1,000	
247-000-770.000	MEMBERSHIPS & DUES	1,400	1,400		1,400
ROTARY DUES					1,400
247-000-775.000	REPAIRS & MAINT SUPPLIES	1,000	100	100	500
					500
247-000-801.000	ADMIN FEE-GENERAL	7,400		9,500	10,000
ESTIMATE (2.5% OF TAX REVENUES					10,000
247-000-818.000	CONTRACTUAL SVCS - WIRELESS GOODR		100	18,000	
247-000-818.100	CONTRACTUAL SERVICES-				150,000
MARINA DREDGING					150,000
247-000-818.110	CONTRACTUAL SERVICES-MARINA	400		1,800	1,800
CATCHMARK WIFI MATIN CONTRACT (MAY - SEPT					1,800
247-000-818.300	CONTRACTUAL SERVICES-CHAMBER	18,000	18,000	18,000	18,000
CHAMBER SPONSORSHIP					18,000
247-000-818.400	CONTRACTUAL SERVICES-DOWNTOWN RES	1,700	300	300	
247-000-818.500	CONTRACTUAL SERVICES-CS PRJCT	300,000			
247-000-818.600	CONTRACTUAL SERVICES-PUBLIC ACCES		800	90,000	
247-000-818.600-D22	CONTRACTUAL SERVICES-2023 TIFA CA	140,600	153,900		
247-000-818.600-F24	CONTRACTUAL SVCS-WEST COLBY		310,300	815,000	
247-000-818.700	CONTRACTUAL SERVICES-FACADE	5,000	2,800	10,000	30,000
FACADE GRANTS					30,000



BUDGET REPORT FOR CITY OF WHITEHALL  
Fund: 247 TAX INCREMENT FINANCE AUTHORITY #1

GL NUMBER	DESCRIPTION	2024-25 ACTIVITY	2025-26 ACTIVITY THRU 06/30/26	2025-26 AMENDED BUDGET	2026-27 REQUESTED BUDGET
APPROPRIATIONS					
Dept 525 - DOWNTOWN	STREETSCAPE				
247-525-719.353	FRINGE- MERS DEF COMP ONLY				1,300
					1,300
247-525-719.400	FRINGE-PERSONAL TIME OFF				900
					900
247-525-719.450	FRINGE-UNIFORMS		100		300
					300
247-525-719.550	FRINGE-WORKER'S COMP INS				300
					300
247-525-719.600	FRINGE-HEALTH INS				5,400
					5,400
247-525-719.601	FRINGE BENEFITS-RETIREE HEALTH IN				900
					900
247-525-719.602	MERS-HSA RETIREE				1,200
					1,200
247-525-719.605	DENTAL INSURANCE				500
					500
247-525-719.650	FRINGE-OPTICAL				300
					300
247-525-719.685	FRINGE-MISCELLANEOUS				400
					400
247-525-719.690	FRINGE-DISABILITY INS				100
					100
247-525-757.000	OPERATING SUPPLIES	3,200	2,000	3,800	4,000
					4,000
247-525-785.000	BANNERS	600		4,000	4,000
					4,000
247-525-818.000	CONTRACTUAL SERVICES	1,200	600	600	400
	PORTABLE RESTROOMS - FOURTH OF JULY				300
	BACKFLOW TESTING				100
					<b>GL # FOOTNOTE TOTAL:</b>
					<b>400</b>
247-525-920.000	PUBLIC UTILITIES	2,900	2,300	2,900	3,300
	ELECTRICITY				500
	GAS				1,400
	WATER/SEWER				1,400
					<b>GL # FOOTNOTE TOTAL:</b>
					<b>3,300</b>
247-525-921.000	ELECTRICAL-PEDESTRIAN LIGHTS	6,000	4,800	6,000	6,000
	STREET LIGHTS				6,000
247-525-943.000	EQUIPMENT RENTAL	22,200	22,800	20,000	24,000
					24,000
247-525-962.000	OTHER EXPENSES				15,000
	DOWNTOWN SEATING				15,000
247-525-974.000	CAPITAL IMPROVEMENTS	41,200			
Totals for dept 525 - DOWNTOWN STREETSCAPE		123,500	58,900	86,400	109,900
TOTAL APPROPRIATIONS		1,781,200	970,800	1,914,300	1,795,600
NET OF REVENUES/APPROPRIATIONS - FUND 247		(357,400)	562,900	(299,800)	(212,600)

**CITY OF WHITEHALL  
ANNUAL BUDGET  
249 INSPECTION FUND SUMMARY**

CODE CLASSIFICATION	ACTUAL 2019/2020	ACTUAL 2020/2021	ACTUAL 2021/2022	ACTUAL 2022/2023	ACTUAL 2023/2024	ACTUAL 2024/2025	APPROVED 2025/2026	REQUESTED 2026/2027
<b>REVENUE</b>								
INSPECTION FEES	\$94,828	\$137,337	\$168,873	\$99,074	\$208,503	\$ 143,100	\$ 100,000	\$130,000
RENTAL INSPECTIONS	\$0	\$3,110	\$3,790	\$6,209	\$1,035	\$ 600	\$ 1,000	\$500
OTHER	\$0	\$0	\$0	\$102	\$151	\$ 100		
TRANSFER	\$0	\$0	\$0		\$0			
INTEREST	\$605	\$133	\$234	\$1,700	\$3,461	\$ 4,300	\$ 1,000	\$ 1,000
<b>TOTAL REVENUES</b>	<b>\$95,432</b>	<b>\$140,580</b>	<b>\$172,897</b>	<b>\$107,085</b>	<b>\$213,149</b>	<b>\$ 148,100</b>	<b>\$ 102,000</b>	<b>\$131,500</b>
TO (FROM) FUND BALANCE	\$6,222	(\$3,812)	\$9,516	\$1,887	(\$34,199)	\$ 14,800	\$ (1,800)	\$2,000
<b>TOTAL EXPENDITURES</b>	<b>\$89,211</b>	<b>\$144,392</b>	<b>\$163,381</b>	<b>\$105,096</b>	<b>\$247,197</b>	<b>\$ 133,200</b>	<b>\$ 103,800</b>	<b>\$ 129,500</b>
FUND BALANCE-JULY 1	\$121,590	\$127,812	\$124,000	\$133,515	\$135,504	\$ 101,456	\$ 116,356	\$ 114,556
NET INCREASE (DECREASE)	\$6,222	(\$3,812)	\$9,516	\$1,989	(\$34,048)	\$ 14,900	\$ (1,800)	\$2,000
FUND BALANCE-JUNE 30	\$127,812	\$124,000	\$133,515	\$135,504	\$101,456	\$ 116,356	\$ 114,556	\$ 116,556

\*Actual balances available after year end

TARGET FUND BALANCE	22/23	\$31,529
	23/24	\$74,159
	24/25	\$39,960
	25/26	\$31,140

BUDGET REPORT FOR CITY OF WHITEHALL  
Fund: 249 BUILDING INSPECTION DEPARTMENT

GL NUMBER	DESCRIPTION	2024-25 ACTIVITY	2025-26 ACTIVITY THRU 06/30/26	2025-26 AMENDED BUDGET	2026-27 REQUESTED BUDGET
<b>ESTIMATED REVENUES</b>					
Dept 000 - 247					
249-000-627.000	INSPECTION FEES	143,100	132,200	100,000	130,000
					130,000
249-000-628.000	RENTAL INSPECTION FEES	600	500	1,000	500
					500
249-000-654.000	OTHER INCOME	100	100	100	
249-000-665.000	INTEREST EARNINGS-INVESTMENTS	4,300	2,700	1,000	1,000
					1,000
Totals for dept 000 - 247		148,100	135,500	102,100	131,500
<b>TOTAL ESTIMATED REVENUES</b>		148,100	135,500	102,100	131,500

BUDGET REPORT FOR CITY OF WHITEHALL  
Fund: 249 BUILDING INSPECTION DEPARTMENT

GL NUMBER	DESCRIPTION	2024-25 ACTIVITY	2025-26 ACTIVITY THRU 06/30/26	2025-26 AMENDED BUDGET	2026-27 REQUESTED BUDGET
APPROPRIATIONS					
Dept 000 - 247					
249-000-702.000	SALARIES-ADMIN	4,600	4,400	4,000	7,400
					7,400
249-000-719.000	FRINGE BENEFITS	4,300	300	3,500	
249-000-719.100	FRINGE BENEFITS-WAGES	1,800		1,300	600
	FICA				600
249-000-719.150	FRINGE-FUNERAL, JURY				100
					100
249-000-719.250	FRINGE-HOLIDAY PAY				300
					300
249-000-719.351	FRINGE-RETIREMENT EMPLOYER CONTRIB				200
					200
249-000-719.353	FRINGE-RETIREMENT EMPLOYER CONTRIB				400
					400
249-000-719.400	FRINGE-PERSONAL TIME OFF				300
					300
249-000-719.550	FRINGE-WORKER'S COMP INS				100
					100
249-000-719.600	FRINGE-HEALTH INS		300		2,400
					2,400
249-000-719.602	MERS-HSA RETIREE				400
					400
249-000-719.605	DENTAL INSURANCE				100
					100
249-000-719.650	FRINGE-OPTICAL				100
					100
249-000-719.685	FRINGE-MISCELLANEOUS				100
					100
249-000-719.690	FRINGE-DISABILITY INS				100
					100
249-000-727.000	OFFICE SUPPLIES	300	200	200	400
					400
249-000-728.000	POSTAGE & COPYING			100	100
100					100
249-000-818.000	CONTRACTUAL SERVICES	115,200	74,600	78,300	100,000
					100,000
249-000-818.100	CONTRACTUAL SVCS-RENTAL INSPECTION				6,300
					6,300
249-000-818.200	CONTRACTUAL SVCS-ORDINANCE ENFORCE	6,000	4,500	6,300	
249-000-941.000	BUILDING RENTAL			8,000	8,000
					8,000
249-000-943.000	EQUIPMENT RENTAL				2,100
	CODE BOOKS & MEMBERSHIP				1,000
	BS& ANNUAL SUPPORT				1,100
					2,100
				<b>GL # FOOTNOTE TOTAL:</b>	<b>2,100</b>
249-000-962.000	OTHER EXPENSES	1,000	1,100	2,100	
	Totals for dept 000 - 247	133,200	85,400	103,800	129,500
TOTAL APPROPRIATIONS		133,200	85,400	103,800	129,500
NET OF REVENUES/APPROPRIATIONS - FUND 249		14,900	50,100	(1,700)	2,000

**CITY OF WHITEHALL  
ANNUAL BUDGET  
250 LOCAL DEVELOPMENT FINANCE AUTHORITY FUND**

CLASSIFICATION	ACTUAL 2019/2020	ACTUAL 2020/2021	ACTUAL 2021/2022	ACTUAL 2022/2023	ACTUAL 2023/2024	ACTUAL 2024/2025	APPROVED 2025/2026	REQUESTED 2026/2027
<b>REVENUE</b>								
PROPERTY TAXES	\$122,543	\$123,727	\$102,132	\$75,993	\$90,485	\$ 102,200	\$ 104,200	\$ 107,300
LOCAL COMMUNITY STABILIZ	\$211,312	\$218,146	\$239,308	\$264,406	\$282,054	\$ 282,100	\$ 293,300	\$ 281,800
OTHER	\$0	\$501	\$0	\$580				
SALE OF FIXED ASSETS				\$1		\$ 23,500		
INTEREST	\$819	\$192	\$262	\$2,095	\$9,049	\$ 17,000	\$ 5,000	\$ 6,000
<b>TOTAL REVENUES</b>	<b>\$334,674</b>	<b>\$342,566</b>	<b>\$341,701</b>	<b>\$343,076</b>	<b>\$381,588</b>	<b>\$ 424,800</b>	<b>\$ 402,500</b>	<b>\$ 395,100</b>
TO (FROM) FUND BALANCE	(\$80,466)	(\$2,890)	(\$3,024)	(\$7,904)	\$146,974	\$ 132,800	\$ 61,000	\$ (37,000)
<b>TOTAL EXPENDITURES</b>	<b>\$415,141</b>	<b>\$345,456</b>	<b>\$344,725</b>	<b>\$350,979</b>	<b>\$234,614</b>	<b>\$ 292,000</b>	<b>\$ 341,500</b>	<b>\$ 432,100</b>
FUND BALANCE-JULY 1	\$165,313	\$84,847	\$81,957	\$78,933	\$71,030	\$ 218,004	\$ 350,804	\$ 411,804
NET INCREASE (DECREASE)	(\$80,466)	(\$2,890)	(\$3,024)	(\$7,903)	\$146,974	\$ 132,800	\$ 61,000	\$ (37,000)
FUND BALANCE-JUNE 30	\$84,847	\$81,957	\$78,933	\$71,030	\$218,004	\$ 350,804	\$ 411,804	\$ 374,804

\*Actual balances available after year end

Target Fund Balance \$27,600

BUDGET REPORT FOR CITY OF WHITEHALL  
Fund: 250 LOCAL DEVELOPMENT FINANCE AUTHORITY FUND

GL NUMBER	DESCRIPTION	2024-25 ACTIVITY	2025-26 ACTIVITY THRU 06/30/26	2025-26 AMENDED BUDGET	2026-27 REQUESTED BUDGET
ESTIMATED REVENUES					
Dept 000 - 247					
250-000-406.000	TAX REVENUE	102,200	103,700	104,200	107,300
	ESTIMATE				107,300
250-000-573.000	LOCAL COMMUNITY STABILIZATION	282,100	281,800	293,300	281,800
	ESTIMATE				281,800
250-000-665.000	INTEREST EARNINGS-INVESTMENTS	17,000	13,100	5,000	6,000
					6,000
250-000-693.000	SALE OF FIXED ASSETS	23,500	1,000		
	Totals for dept 000 - 247	424,800	399,600	402,500	395,100
TOTAL ESTIMATED REVENUES		424,800	399,600	402,500	395,100

BUDGET REPORT FOR CITY OF WHITEHALL  
Fund: 250 LOCAL DEVELOPMENT FINANCE AUTHORITY FUND

GL NUMBER	DESCRIPTION	2024-25 ACTIVITY	2025-26 ACTIVITY THRU 06/30/26	2025-26 AMENDED BUDGET	2026-27 REQUESTED BUDGET
APPROPRIATIONS					
Dept 000 - 247					
250-000-702.000	SALARIES-ADMIN	24,000	14,000	17,400	19,700
					19,700
250-000-719.000	FRINGE BENEFITS	13,600	1,100	15,300	
250-000-719.100	FRINGE BENEFITS-WAGES	5,200		12,900	1,500
					1,500
250-000-719.150	FRINGE-FUNERAL, JURY				100
250-000-719.250	FRINGE-HOLIDAY PAY				800
					800
250-000-719.351	FRINGE-RETIREMENT EMPLOYER CONTRIB				500
					500
250-000-719.353	FRINGE- MERS DEF COMP ONLY				1,500
					1,500
250-000-719.400	FRINGE-PERSONAL TIME OFF				800
					800
250-000-719.500	FRINGE-ADMIN CAR ALLOW				600
CM ALLOCATION					600
250-000-719.600	FRINGE-HEALTH INS		100		2,400
					2,400
250-000-719.602	MERS-HSA RETIREE				100
					100
250-000-719.650	FRINGE-OPTICAL				100
					100
250-000-719.685	FRINGE-MISCELLANEOUS				200
					200
250-000-719.690	FRINGE-DISABILITY INS				100
					100
250-000-719.700	FRINGE-CELL PHONE				200
					200
250-000-801.000	ADMIN FEE-GENERAL	2,400		2,600	2,600
					2,600
250-000-818.000	CONTRACTUAL SERVICES	2,900	800	800	
250-000-818.100	C/S-INDUSTRIAL PARK MARKETING	1,500	1,300	41,600	
250-000-826.000	ATTORNEY FEES			800	
250-000-959.000	CONTRIBUTION-COUNTY	39,400		40,400	40,400
20.18% OF 200,000					40,400
250-000-959.100	CONTRIBUTION-MUSEUM	2,200		2,300	2,300
1.14% OF 200,000					2,300
250-000-959.200	CONTRIBUTION-VETS	500		500	500
0.27% OF 200,000					500
250-000-959.300	CONTRIBUTION-CITY	110,800		114,400	114,400
57.20% OF 200,000					114,400
250-000-959.400	CONTRIBUTION-FIRE AUTHORITY	21,500		16,300	16,300
8.16% OF 200,000					16,300
250-000-959.500	CONTRIBUTION-MCC	15,200		15,600	15,600
7.80% OF 200,000					15,600
250-000-959.600	CONTRIBUTION-W.L. COMMUNITY LIBRARY	4,700		4,800	4,800
2.41% OF 200,000					4,800
250-000-959.700	CONTRIBUTION-911	2,100		2,100	2,100
1.06% OF 200,000					2,100
250-000-959.800	CONTRIBUTION-SENIOR MILLAGE	3,500		3,500	3,500
1.77% OF 200,000					3,500
250-000-962.000	OTHER EXPENSES			1,000	1,000
					1,000
250-000-995.403	TRANSFER TO CAPITAL PROJECT				200,000
DEBT SERVICE - GENERAL OBLIGATION BOND					200,000

BUDGET REPORT FOR CITY OF WHITEHALL  
Fund: 250 LOCAL DEVELOPMENT FINANCE AUTHORITY FUND

GL NUMBER	DESCRIPTION	2024-25 ACTIVITY	2025-26 ACTIVITY THRU 06/30/26	2025-26 AMENDED BUDGET	2026-27 REQUESTED BUDGET
APPROPRIATIONS					
Dept 000 - 247					
250-000-995.580	TRANSFER TO PLAYHOUSE	50,000			
	Totals for dept 000 - 247	299,500	17,300	292,300	432,100
TOTAL APPROPRIATIONS		299,500	17,300	292,300	432,100
NET OF REVENUES/APPROPRIATIONS - FUND 250		125,300	382,300	110,200	(37,000)

**CITY OF WHITEHALL  
ANNUAL BUDGET  
401 CAPITAL PROJECTS FUND SUMMARY**

CODE CLASSIFICATION	ACTUAL 2018/2019	ACTUAL 2019/2020	ACTUAL 2020/2021	ACTUAL 2021/2022	ACTUAL 2022/2023	ACTUAL 2023/2024	ACTUAL 2024/2025	APPROVED 2025/2026	REQUESTED 2026/2027
<b>TOTAL REVENUES</b>	\$908,347	\$470,483	\$286,778	\$530,376	\$1,272,492	\$1,815,430	\$ 492,500	\$ 372,000	\$ 5,306,800
<b>TOTAL EXPENDITURES</b>	\$809,984	\$422,220	\$511,410	\$316,346	\$1,545,793	\$1,899,094	\$ 690,600	\$ 200,000	\$ 5,306,800
FUND BALANCE-JULY 1	\$419,705	\$518,068	\$566,331	\$341,699	\$555,727	\$282,426	\$ 198,761	\$ 661	\$ 172,661
NET INCREASE (DECREASE)	\$98,363	\$48,263	(\$224,632)	\$214,030	(\$273,302)	(\$83,664)	\$ (198,100)	\$ 172,000	\$ -
FUND BALANCE-JUNE 30	\$518,068	\$566,331	\$341,699	\$555,727	\$282,426	\$198,761	\$ 661	\$ 172,661	\$ 172,661

**Street Project 2019-2020**

Collier-West  
Benston from Mears to Division  
Baldwin from Colby to Spring & Alice to Elliot  
Mohawk  
Carlton  
Alice from Mears to Division

**Street Project 2021/2022**

Wilshire  
Lewis from Mears to Lakeview  
Lakeview

**Street Project 2022/2023 (cont)**

Wilshire  
Lewis from Mears to Lakeview  
Lakeview

**Street Project 2023/2024**

Wilshire  
Lewis from Mears to Lakeview  
Lakeview  
Mears from Gibbs to Zellar  
Warner

**Street Project 2024/2025**

Warner (cont), Sophia, Mears, Division  
Forest Hills Manor

**Street Project 2025/2026**

Lake, Muskegon, Livingston

BUDGET REPORT FOR CITY OF WHITEHALL  
Fund: 401 CAPITAL PROJECTS FUND

GL NUMBER	DESCRIPTION	2024-25 ACTIVITY	2025-26 ACTIVITY THRU 06/30/26	2025-26 AMENDED BUDGET	2026-27 REQUESTED BUDGET
<b>ESTIMATED REVENUES</b>					
Dept 000 - 247					
401-000-654.000	OTHER INCOME	100			
401-000-665.000	INTEREST EARNINGS-INVESTMENTS	1,700		500	
401-000-699.101	TRANSFERS FROM GENERAL FUND	8,200		379,300	
401-000-699.101-E22	TRANSFERS FROM GENERAL FUND	371,500			
401-000-699.245-A26	TRANSFERS FROM TIFA			200,000	
401-000-699.403	TRANSFER FROM GEN OBLIGATION BOND				5,306,800
TRANSFER BOND FUNDS					
401-000-699.591-E22	TRANSFER FROM WATER FUND	111,000			5,306,800
Totals for dept 000 - 247		492,500		579,800	5,306,800
<b>TOTAL ESTIMATED REVENUES</b>		492,500		579,800	5,306,800

BUDGET REPORT FOR CITY OF WHITEHALL  
Fund: 401 CAPITAL PROJECTS FUND

GL NUMBER	DESCRIPTION	2024-25 ACTIVITY	2025-26 ACTIVITY THRU 06/30/26	2025-26 AMENDED BUDGET	2026-27 REQUESTED BUDGET
APPROPRIATIONS					
Dept 000 - 247					
401-000-818.000	CONTRACTUAL SERVICES	138,100	37,500		
401-000-818.000-A26	CONTRACTUAL SERVICES				1,715,500
LAKE STREET					
401-000-818.000-B26	CONTRACTUAL SERVICES				1,715,500
MUSKEGON AVENUE FROM LAKEVIEW TO WARNER					
401-000-818.000-C26	CONTRACTUAL SERVICES				927,700
LIVINGSTON, COLBY TO MARKET & ELLIOT FROM S LIVINGSTON TO MEARS					
401-000-818.000-E22	CONTRACTUAL SERVICES	483,700	600		2,442,100
401-000-820.000	ENGINEERING FEES	500	37,100		
401-000-820.000-A26	ENGINEERING FEES		90,200	200,000	121,500
LAKE STREET ENGINEERING					
401-000-820.000-C26	ENGINEERING FEES				121,500
LVINGSTON STREET ENGINEERING ESTIMATE					
401-000-820.000-E22	ENGINEERING FEES	68,300			100,000
401-000-962.000	OTHER EXPENSES		39,000		
Totals for dept 000 - 247		690,600	204,400	200,000	5,306,800
TOTAL APPROPRIATIONS		690,600	204,400	200,000	5,306,800
NET OF REVENUES/APPROPRIATIONS - FUND 401		(198,100)	(204,400)	379,800	

**CITY OF WHITEHALL  
 ANNUAL BUDGET  
 403 CAPITAL PROJECTS - General Obligation Funds**

Code Classification	2025/2026	REQUESTED 2026/2027
<b>General Obligation Bond Received 12-2025</b>	\$ 9,314,282	
Total Revenues		\$ 10,404,700
Total Expenditures		\$ 10,141,900
Fund Balance		\$ 262,800

BUDGET REPORT FOR CITY OF WHITEHALL  
Fund: 403 GENERAL OBLIGATION BOND PROJECTS

GL NUMBER	DESCRIPTION	2024-25 ACTIVITY	2025-26 ACTIVITY THRU 06/30/26	2025-26 AMENDED BUDGET	2026-27 REQUESTED BUDGET
ESTIMATED REVENUES					
Dept 000 - 247					
403-000-592.000	BOND PROCEEDS		8,500,000		9,284,700
	GENERAL OBLIGATION BOND FUNDS				9,284,700
403-000-594.000	PREMIUM ON BONDS		949,200		
403-000-665.000	INTEREST EARNINGS-INVESTMENTS				20,000
	ESTIMATE				36,000
403-000-699.245	TRANSFERS FROM TIFA				900,000
	BOND PROCEEDS				900,000
403-000-699.251	TRANSFER FROM LDFA				200,000
	FOR BOND PROCEEDS				200,000
Totals for dept 000 - 247			9,449,200		10,404,700
TOTAL ESTIMATED REVENUES			9,449,200		10,404,700

BUDGET REPORT FOR CITY OF WHITEHALL  
Fund: 403 GENERAL OBLIGATION BOND PROJECTS

GL NUMBER	DESCRIPTION	2024-25 ACTIVITY	2025-26 ACTIVITY THRU 06/30/26	2025-26 AMENDED BUDGET	2026-27 REQUESTED BUDGET
APPROPRIATIONS					
Dept 000 - 247					
403-000-991.000	PRINCIPAL				675,000
	APRIL 01 2027				675,000
403-000-994.000	INTEREST ON BOND				425,000
	INTEREST 10/01/2026 & 04/01/2026				425,000
403-000-995.401	TRANSFER TO CAPITAL PROJECTS				5,306,800
	LAKE STREET, MUSKEGON AND LIVINGSTON				5,306,800
403-000-995.590	TRANSFER TO SEWER				1,980,700
	LAKE STREET FORCE MAIN & LIFT STATION, MUSKEGON & LIVINGSTON STORM SEWER				1,980,700
403-000-995.591	TRANSFER TO WATER				1,754,400
	MUSKEGON AND LIVINGSTON WATERMAIN				1,754,400
	Totals for dept 000 - 247				10,141,900
TOTAL APPROPRIATIONS					
					10,141,900
NET OF REVENUES/APPROPRIATIONS - FUND 403					
			9,449,200		262,800

**CITY OF WHITEHALL  
ANNUAL BUDGET  
580 PLAYHOUSE FUND SUMMARY**

CODE	CLASSIFICATION	ACTUAL 2018/2019	ACTUAL 2019/2020	ACTUAL 2020/2021	ACTUAL 2021/2022	ACTUAL 2022/2023	ACTUAL 2023/2024	ACTUAL 2024/2025	APPROVED 2025/2026	REQUESTED 2026/2027
<b>REVENUES</b>										
<b>Operating</b>										
	FEDERAL GRANT				\$74,128	\$0	\$0	\$ -	\$ -	
	TICKET SALES	\$32,032	\$114,907	\$26,808	\$86,889	\$99,663	\$104,498	\$ 107,400	\$ 188,000	\$ 160,000
	SERVICES	\$5,034	\$15,431	\$6,515	\$12,060	\$39,186	\$27,171	\$ 50,900	\$ 72,500	\$ 25,900
	SPONSORSHIPS	\$46,333	\$47,888	\$33,000	\$51,050	\$44,300	\$39,900	\$ 45,400	\$ 48,600	\$ 65,000
	GRANT	\$34,211	\$23,265	\$92,710	\$3,140	\$34,964	\$44,575	\$ 39,900	\$ 44,000	\$ 50,000
	TRANSFERS (GF/LDFA)	\$0	\$0			\$80,837	\$50,000	\$ 50,000	\$ 90,000	
	OTHER	\$3,571	\$3,117	\$49	\$685	\$1,292	\$28,356	\$ 30,800	\$ 20,500	\$ 1,200
	DONATIONS	\$9,027	\$33,310	\$68,940	\$90,931	\$36,256	\$161,600	\$ 68,000	\$ 75,000	\$ 220,000
	INTEREST	\$614			\$297	\$1,561	\$6,900	\$ -	\$ -	\$ 5,000
	Total Operating Rev	\$130,822	\$237,918	\$228,022	\$319,179	\$338,059	\$463,000	\$ 392,400	\$ 538,600	\$ 527,100
	Operating Expense	\$180,154	\$280,835	\$222,495	\$280,870	\$305,444	\$461,600	\$ 377,300	\$ 416,800	\$ 540,900
	Net Operating (Loss)	(\$49,332)	(\$42,917)	\$5,527	\$38,309	\$32,615	\$1,400	\$ 15,100	\$ 121,800	\$ (13,800)
	Fixed Assets	(\$50,373)								
	Depreciation	\$80,558	\$80,559	\$80,558	\$81,698	\$84,538	\$82,700	\$ 83,000	\$ 83,000	\$ 83,000
		(\$180,263)	(\$123,476)	(\$75,031)	(\$43,389)	(\$51,923)	(\$81,300)	\$ (67,900)	\$ 38,800	

BUDGET REPORT FOR CITY OF WHITEHALL  
Fund: 580 PLAYHOUSE

GL NUMBER	DESCRIPTION	2024-25 ACTIVITY	2025-26 ACTIVITY THRU 06/30/26	2025-26 AMENDED BUDGET	2026-27 REQUESTED BUDGET
ESTIMATED REVENUES					
Dept 000 - 247					
580-000-566.000	GRANTS	39,900	40,000	44,000	50,000
					50,000
580-000-645.000	SUMMER SEASON TICKET SALES	49,100	92,600	100,000	100,000
					100,000
580-000-645.100	WHITE LAKE YOUTH THEATRE	26,800	26,000	45,000	30,000
					30,000
580-000-645.200	ADVERTISING	100	900	6,000	1,000
					1,000
	TICKETS-OTHER EVENTS	31,500	30,700	35,000	25,000
					25,000
580-000-645.400	CONCESSIONS-ALCOHOL	12,100	8,400	14,000	8,000
					8,000
580-000-645.450	CONSESSIONS	5,100	6,200	6,000	6,800
					6,800
580-000-645.500	WHITE LAKE DRAMATIC CLUB EVENTS			8,000	5,000
					5,000
580-000-645.900	RENTAL INCOME	33,600	8,100	45,000	10,000
					10,000
580-000-645.950	MERCHANDISE		100	1,500	100
					100
580-000-654.000	OTHER INCOME	800	100	500	1,200
					1,200
580-000-665.000	INTEREST EARNINGS-INVESTMENTS	6,900	6,900	5,000	5,000
					5,000
580-000-674.050	SPONSORSHIP-SUMMER SEASON	22,900	14,500	30,600	40,000
					40,000
580-000-674.060	SPONSORSHIP-OFF SEASON/MUSIC		1,000	8,000	5,000
					5,000
580-000-674.100	SPONSORSHIP-OFF SEASON	22,500	2,500	10,000	20,000
					20,000
580-000-674.150	DONATIONS	40,500	70,900	40,000	75,000
					75,000
580-000-674.160	RESTRICTED DONATIONS	15,000	100	35,000	10,000
					10,000
580-000-674.500	CAPITAL CAMPAIGN-DIRECT PAYMENTS	1,900		2,500	50,000
					50,000
580-000-674.520	CAPITAL CAMPAIGN- COMMUNITY FUND I	104,200		60,300	60,000
					60,000
580-000-674.600	FRIENDS OF THE PLAYHOUSE	100		20,000	25,000
					25,000
580-000-699.250	TRANSFER FROM LDFA	50,000		40,000	
Totals for dept 000 - 247		463,000	309,000	556,400	527,100
TOTAL ESTIMATED REVENUES		463,000	309,000	556,400	527,100

BUDGET REPORT FOR CITY OF WHITEHALL  
Fund: 580 PLAYHOUSE

GL NUMBER	DESCRIPTION	2024-25 ACTIVITY	2025-26 ACTIVITY THRU 06/30/26	2025-26 AMENDED BUDGET	2026-27 REQUESTED BUDGET
APPROPRIATIONS					
Dept 000 - 247					
580-000-702.000	SALARIES-ADMIN/MANAGING DIRECTOR	64,500	57,000	65,000	40,900
					40,900
580-000-705.000	SALARIES-YOUTH EDUCATION DIRECTOR	30,100	24,600	30,000	35,000
					35,000
580-000-706.000	SALARIES & WAGES-DPW	1,000	200	1,000	5,300
					5,300
580-000-708.000	SALARIES & WAGES-PART TIME EMPLOYE	27,000	29,800	32,500	32,500
					32,500
580-000-708.001	PRE-SEASON SALARIES & WAGES-PART T			3,200	3,500
					3,500
580-000-708.100	SUMMER CONTRACTED EMPLOYEES-W9	27,600	33,400	42,500	43,000
					43,000
580-000-719.000	FRINGE BENEFITS	53,400	10,500	58,800	11,900
580-000-719.100	FRINGE BENEFITS-WAGES	17,900	11,600	22,000	11,900
					11,900
580-000-719.150	FRINGE-FUNERAL, JURY				100
					100
580-000-719.250	FRINGE-HOLIDAY PAY				1,700
					1,700
580-000-719.350	FRINGE-RETIREMENT				8,800
					8,800
580-000-719.351	FRINGE-RETIREMENT EMPLOYER CONTRIB		300		1,000
					1,000
580-000-719.352	FRINGE-DEF COMP EMPLOYER CONT MEF		100		
					400
580-000-719.400	FRINGE-PERSONAL TIME OFF				1,600
					1,600
580-000-719.550	FRINGE-WORKER'S COMP INS				500
					500
580-000-719.600	FRINGE-HEALTH INS		6,400		13,200
					13,200
580-000-719.602	MERS-HSA RETIREE				1,800
					1,800
580-000-719.605	DENTAL INSURANCE		200		500
					500
580-000-719.650	FRINGE-OPTICAL				400
					400
580-000-719.680	FRINGE-LIFE INS		100		100
					100
580-000-719.685	FRINGE-MISCELLANEOUS				500
					500
580-000-719.690	FRINGE-DISABILITY INS		100		300
					300
580-000-727.000	OFFICE SUPPLIES	200	500	900	
580-000-757.000	OPERATING SUPPLIES	2,100	4,800	3,600	3,900
					3,900
580-000-757.001	OPERATING SUPPLIES-LIGHTING			600	6,000
					6,000
580-000-757.050	SUPPLIES-HOSPITALITY	900	100	2,200	2,500
					2,500
580-000-757.100	OPERATING-SUMMER SEASON SET SUPPLI	1,100	4,700	5,200	2,500
					2,500
580-000-757.200	OPERATING-SUMMER SEASON COSTUMING	800	700	3,400	2,500
					2,500
580-000-757.300	OPERATING-SUMMER SEASON PROPS	500	800	1,500	1,500
					1,500

BUDGET REPORT FOR CITY OF WHITEHALL  
Fund: 580 PLAYHOUSE

GL NUMBER	DESCRIPTION	2024-25 ACTIVITY	2025-26 ACTIVITY THRU 06/30/26	2025-26 AMENDED BUDGET	2026-27 REQUESTED BUDGET
APPROPRIATIONS					
Dept 000 - 247					
580-000-757.310	SUPPLIES-SUMMER SEASON LIGHTS/SOUN	200	100	300	2,800
					2,800
580-000-757.311	SUPPLIES-SUMMER SEASON-HAIR/MAKEUP			500	500
					500
580-000-757.410	WLYT OPERATING	20,800	18,000	28,700	22,000
					22,000
580-000-757.500	OPERATING SUPPLIES-CONCESSIONS	2,300	3,200	2,800	3,200
					3,200
580-000-757.550	OPERATING SUPPLIES - LIQUOR	5,100	3,500	3,700	4,000
					4,000
580-000-757.600	WHITE LAKE DRAMATIC CLUB SUPPLIES				500
					500
580-000-757.700	COST OF SALES-MERCHANDISE	100			500
					500
580-000-770.000	MEMBERSHIPS & DUES	100		600	1,200
					1,200
580-000-775.000	REPAIRS & MAINT SUPPLIES	200	100	2,000	2,000
					2,000
580-000-801.000	ADMIN FEE/OPERATING-SCENE SHOP		400	4,500	1,200
					1,000
AC UNIT SERVICE					200
FLOW TEST					200
					<b>GL # FOOTNOTE TOTAL:</b>
					<b>1,200</b>
580-000-803.100	TICKET AGENT FEES	500	400	400	500
					500
580-000-805.000	MARKETING	3,800	11,400	10,000	15,000
					15,000
580-000-807.000	AUDIT FEE	300	300	300	300
					300
580-000-815.000	INSURANCE	7,200		7,500	11,000
					11,000
LIABILITY AND PROPERTY INSURANCE 55% INCREASE					
580-000-818.000	CONTRACTUAL SERVICES-BUILDING ONLY	800	4,900	4,000	5,000
					5,000
580-000-818.100	CONTRACTUAL SERVICES-PLAYHOUSE OPER	2,400	15,500	12,400	18,000
					18,000
580-000-818.300	CONTRACTUAL SERVICES-LIGHTING	2,000	2,000	2,500	2,500
					2,500
580-000-818.400	CONTRACTUAL SERVICES-MUSIC	5,900	8,700	8,000	10,000
					10,000
580-000-818.500	CONTRACTUAL SERVICES-TK PASS THRU	8,500	7,600	7,000	8,000
					8,000
	CONTRACTUAL SERVICE-SOUND	3,400	2,400	2,800	3,500
					3,500
580-000-818.650	CONTRACTUAL SERVICES - CMU-SUMMER	1,200	1,200	1,900	1,900
					1,900
580-000-818.670	RIGHTS, RYLTIES, SCRIPTS - SUMMER	6,500	7,900	8,000	12,600
					12,600
580-000-818.680	RIGHTS, RYLTIES, SCRIPTS - OFF SEAS	1,200	400	3,000	2,500
					2,500
580-000-818.700	CONTRACTUAL SERVICES-PERFORMER	15,000	1,400	8,000	6,000
					6,000
580-000-818.750	CONTRACTUAL SERVICES-HOUSE MANAGER	800	300	800	1,000
					1,000
580-000-818.780	CONTRACTUAL SERVICES-FILMING/EDITING	800		800	800
					800
580-000-818.800	CONTRACTUAL SERVICES-CLEANING	3,100	2,900	3,300	4,000
					4,000

BUDGET REPORT FOR CITY OF WHITEHALL  
Fund: 580 PLAYHOUSE

GL NUMBER	DESCRIPTION	2024-25 ACTIVITY	2025-26 ACTIVITY THRU 06/30/26	2025-26 AMENDED BUDGET	2026-27 REQUESTED BUDGET
APPROPRIATIONS					
Dept 000 - 247					
580-000-818.801	CONTRACTUAL SERVICES-HAIR/MAKEUP			800	300
					300
580-000-826.000	ATTORNEY FEES			100	100
					100
580-000-850.000	TELEPHONE	3,900	3,300	3,900	4,500
					4,500
580-000-920.000	PUBLIC UTILITIES	24,400	21,900	25,000	26,200
					13,000
	ELECTRICITY				12,500
	GAS				700
	WATER/SEWER				700
				<b>GL # FOOTNOTE TOTAL:</b>	<b>26,200</b>
580-000-931.000	BUILDING MAINTENANCE	7,300	5,400	9,200	8,000
					8,000
580-000-932.000	TECHNOLOGY MAINTENANCE				1,000
					1,000
580-000-943.000	EQUIPMENT RENTAL	800	100	600	600
					600
580-000-962.000	OTHER EXPENSES				200
					200
580-000-968.000	DEPRECIATION	82,700		83,000	600
					600
580-000-974.000	CAPITAL IMPROVEMENTS			1,500	4,000
					4,000
580-000-976.000	EQUIPMENT EXPENSE	11,300	5,400	6,400	12,000
					12,000
	OTHER				12,000
580-000-991.000	PRINCIPAL			110,000	111,000
					111,000
580-000-994.000	INTEREST	11,900	9,400	8,800	10,000
					10,000
Totals for dept 000 - 247		461,600	324,000	645,500	540,900
TOTAL APPROPRIATIONS		461,600	324,000	645,500	540,900
NET OF REVENUES/APPROPRIATIONS - FUND 580		1,400	(15,000)	(89,100)	(13,800)

**CITY OF WHITEHALL  
ANNUAL BUDGET  
590 SEWER FUND SUMMARY**

CODE CLASSIFICATION	ACTUAL 2019/2020	ACTUAL 2020/2021	ACTUAL 2021/2022	ACTUAL 2022/2023	ACTUAL 2023/2024	ACTUAL 2024/2025	APPROVED 2025/2026	REQUESTED 2026/2027
<b>REVENUES</b>								
GRANT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
CONTRACT	\$5,795	\$12,900	\$113,350	\$36,750	\$2,000	\$0	\$0	\$0
METERED SALES	\$1,230,725	\$1,173,990	\$1,545,012	\$1,600,906	\$1,615,090	\$1,774,900	\$1,819,100	\$1,760,000
PENALTIES	\$6,396	\$5,899	\$6,066	\$7,159	\$7,958	\$9,000	\$6,600	\$6,600
TRANSFERS	\$0	\$0	\$0	\$87,600	\$0	\$0	\$0	\$1,980,700
OTHER INCOME	\$0	\$552	\$0	\$1,741	\$0	\$0	\$0	\$0
INTEREST	\$2,641	\$631	\$1,446	\$15,414	\$51,206	\$82,100	\$22,000	\$40,000
<b>TOTAL REVENUES</b>	<b>\$1,245,558</b>	<b>\$1,193,972</b>	<b>\$1,665,874</b>	<b>\$1,749,570</b>	<b>\$1,676,254</b>	<b>\$1,866,000</b>	<b>\$1,847,700</b>	<b>\$3,787,300</b>
<b>TO (FROM) FUND BALANCE</b>	<b>(\$127,142)</b>	<b>(\$11,915)</b>	<b>\$744,270</b>	<b>\$404,797</b>	<b>\$385,893</b>	<b>\$433,400</b>	<b>\$365,800</b>	<b>(\$694,600)</b>
<b>EXPENDITURES</b>								
550 ADMINISTRATION	\$255,295	\$247,240	\$225,332	\$251,938	\$227,589	\$329,900	\$288,000	\$263,400
552 CUSTOMER ACCOUNTS	\$51,557	\$45,144	\$44,002	\$38,928	\$38,199	\$51,100	\$27,900	\$81,900
554 SEWER PUMPING	\$97,324	\$85,841	\$86,425	\$77,755	\$105,923	\$109,000	\$116,500	\$183,700
556 WASTEWATER SYSTEM	\$881,163	\$722,075	\$876,004	\$809,594	\$815,400	\$870,500	\$927,000	\$973,300
558 TRANSPORTATION & DISTRIE	\$87,360	\$105,587	\$82,009	\$78,958	\$107,098	\$72,000	\$110,200	\$84,800
559 CAPITAL OUTLAY & DEBT	\$0	\$0	(\$392,169)	\$87,600	(\$3,849)	\$100	\$12,300	\$2,894,800
<b>TOTAL EXPENDITURES</b>	<b>\$1,372,700</b>	<b>\$1,205,887</b>	<b>\$921,604</b>	<b>\$1,344,773</b>	<b>\$1,290,360</b>	<b>\$1,432,600</b>	<b>\$1,481,900</b>	<b>\$4,481,900</b>
<b>NET POSITION</b>	<b>\$3,554,761</b>	<b>\$3,427,619</b>	<b>\$3,415,704</b>	<b>\$4,159,974</b>	<b>\$4,564,771</b>	<b>\$4,950,664</b>	<b>\$5,384,064</b>	<b>\$5,749,864</b>
<b>NET INCREASE (DECREASE)</b>	<b>(\$127,142)</b>	<b>(\$11,915)</b>	<b>\$744,270</b>	<b>\$404,797</b>	<b>\$385,893</b>	<b>\$433,400</b>	<b>\$365,800</b>	<b>(\$694,600)</b>
<b>NET POSITION</b>	<b>\$3,427,619</b>	<b>\$3,415,704</b>	<b>\$4,159,974</b>	<b>\$4,564,771</b>	<b>\$4,950,664</b>	<b>\$5,384,064</b>	<b>\$5,749,864</b>	<b>\$5,055,264</b>

\*Actual balances available after year end

CODE CLASSIFICATION	ACTUAL 2019/2020	ACTUAL 2020/2021	ACTUAL 2021/2022	ACTUAL 2022/2023	ACTUAL 2023/2024	ACTUAL 2024/2025	APPROVED 2025/2026	REQUESTED 2026/2027
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**Rate History**

1/1/25 increase 2.5%  
 1/1/24 increase 5%  
 1/1/23 increase 5%  
 1/1/22 increase 5%  
 1/1/21 increase 5%  
 1/1/20 increase 5%  
 1/1/19 increase 5%  
 1/1/18 increase 5%  
 1/1/17 increase 3%  
 1/1/16 Increase 6%  
 1/1/15 Increase 5.2%

**Unrestricted**

2,013,549 p. 20 audit  
 1,626,283 p. 20 audit  
 1,211,488 p. 20 audit  
 763,373 p. 20 audit  
 684,433 p. 20 audit

BUDGET REPORT FOR CITY OF WHITEHALL  
Fund: 590 SEWER FUND

GL NUMBER	DESCRIPTION	2024-25 ACTIVITY	2025-26 ACTIVITY THRU 06/30/26	2025-26 AMENDED BUDGET	2026-27 REQUESTED BUDGET
ESTIMATED REVENUES					
Dept 000 - 247					
590-000-626.100	CONTRACT WORK		15,100	15,100	
590-000-626.300	METERED SALES	1,774,900	1,364,700	1,757,000	1,760,000
	ESTIMATE				1,760,000
590-000-654.000	OTHER INCOME	52,600			
590-000-657.000	PENALTIES	9,000	6,400	6,600	6,600
					6,600
590-000-665.000	INTEREST EARNINGS-INVESTMENTS	82,100	68,800	22,000	40,000
					40,000
590-000-699.403	TRANSFER FROM GEN OBLIGATION BOND				1,980,700
	TRANSFER FROM BOND FUNDS				2,199,800
	Totals for dept 000 - 247	1,918,600	1,455,000	1,800,700	3,787,300
TOTAL ESTIMATED REVENUES		1,918,600	1,455,000	1,800,700	3,787,300

BUDGET REPORT FOR CITY OF WHITEHALL  
Fund: 590 SEWER FUND

GL NUMBER	DESCRIPTION	2024-25 ACTIVITY	2025-26 ACTIVITY THRU 06/30/26	2025-26 AMENDED BUDGET	2026-27 REQUESTED BUDGET
APPROPRIATIONS					
Dept 000 - 247					
590-000-719.000	FRINGE BENEFITS		100		
590-000-719.351	FRINGE-RETIREMENT EMPLOYER CONTRIB		400		
590-000-719.400	FRINGE-PERSONAL TIME OFF		500		
590-000-719.450	FRINGE-UNIFORMS		300		
590-000-719.600	FRINGE-HEALTH INS		12,200		
590-000-719.601	FRINGE BENEFITS-RETIREE HEALTH INS		2,700		
590-000-719.605	DENTAL INSURANCE		900		
590-000-719.650	FRINGE-OPTICAL		100		
590-000-719.680	FRINGE-LIFE INS		100		
590-000-719.690	FRINGE-DISABILITY INS		200		
590-000-719.724	BENEFIT ADMINISTRATION FEES		100		
Totals for dept 000 - 247			17,600		
Dept 550 - SEWER ADMINISTRATION					
590-550-702.000	SALARIES-ADMIN	89,500	63,100	78,400	93,800
					93,800
590-550-719.000	FRINGE BENEFITS	96,900	4,700	71,300	
590-550-719.100	FRINGE BENEFITS-WAGES	25,400		43,900	7,200
FICA					7,200
590-550-719.150	FRINGE-FUNERAL, JURY				100
					100
590-550-719.250	FRINGE-HOLIDAY PAY				4,000
					4,000
590-550-719.350	FRINGE-RETIREMENT				8,700
590-550-719.351	FRINGE-RETIREMENT EMPLOYER CONTRIB				8,700
					2,300
590-550-719.353	FRINGE- MERS DEF COMP ONLY				6,100
					6,100
590-550-719.400	FRINGE-PERSONAL TIME OFF				3,600
					3,600
590-550-719.500	FRINGE-ADMIN CAR ALLOW				600
					600
590-550-719.550	FRINGE-WORKER'S COMP INS				1,000
					1,000
590-550-719.600	FRINGE-HEALTH INS				22,700
					22,700
590-550-719.602	MERS-HSA RETIREE				3,000
					3,000
590-550-719.605	DENTAL INSURANCE				1,500
1524					1,500
590-550-719.650	FRINGE-OPTICAL				800
					800
590-550-719.680	FRINGE-LIFE INS				200
					200
590-550-719.685	FRINGE-MISCELLANEOUS				1,000
					1,000
590-550-719.690	FRINGE-DISABILITY INS				500
					500
590-550-719.700	FRINGE-CELL PHONE				400
					400
590-550-727.000	OFFICE SUPPLIES	100		200	200
					200
590-550-801.100	SUPPORT SERVICES-COMPUTER			2,500	2,500
INTERNAL TRANSFER					2,500

BUDGET REPORT FOR CITY OF WHITEHALL  
Fund: 590 SEWER FUND

GL NUMBER	DESCRIPTION	2024-25 ACTIVITY	2025-26 ACTIVITY THRU 06/30/26	2025-26 AMENDED BUDGET	2026-27 REQUESTED BUDGET
<b>APPROPRIATIONS</b>					
Dept 550 - SEWER ADMINISTRATION					
590-550-807.000	AUDIT FEE	2,800	2,900	2,900	
590-550-815.000	INSURANCE	4,300		4,500	
	CONTRACTUAL SERVICES	2,400	4,700	5,000	
590-550-850.000	TELEPHONE	1,500	1,500	1,500	1,500
	TEXT MY GOV 42.5% TOTAL CHRGR \$3500 ANNUALLY				1,500
590-550-968.000	DEPRECIATION	105,300		98,900	100,000
	ESTIMATE				100,000
590-550-968.200	AMORTIZATION	1,700		1,700	1,700
					1,700
Totals for dept 550 - SEWER ADMINISTRATION		329,900	76,900	310,800	263,400
Dept 552 - SEWER CUSTOMER ACCOUNTS					
590-552-702.000	SALARIES-ADMIN	10,300	8,600	9,900	11,100
					11,100
590-552-719.000	FRINGE BENEFITS	8,200	700	9,700	
590-552-719.100	FRINGE BENEFITS-WAGES	3,100		3,300	800
	FICA				800
590-552-727.000	OFFICE SUPPLIES	3,100	3,100	3,800	2,900
	WINDOW ENVELOPES				2,600
	COPIER EXPENSES				300
				<b>GL # FOOTNOTE TOTAL:</b>	<b>2,900</b>
590-552-818.000	CONTRACTUAL SERVICES	400	400	400	400
	BS&A SUPPORT UB (50%)				400
590-552-850.000	TELEPHONE	1,000	900	1,000	1,500
	INTERNET				1,000
	IPAD (50%)				500
				<b>GL # FOOTNOTE TOTAL:</b>	<b>1,500</b>
590-552-962.000	OTHER EXPENSES			200	200
					200
590-552-995.591	TRANSFER TO WATER SYSTEM	25,000		25,000	65,000
	CAPITAL OUTLAY/METERS (50% TRANS TO WATER)				65,000
Totals for dept 552 - SEWER CUSTOMER ACCOUNTS		51,100	13,700	53,300	81,900
Dept 554 - SEWER PUMPING					
590-554-706.000	SALARIES & WAGES	25,900	22,900	23,400	29,200
					29,200
590-554-719.000	FRINGE BENEFITS	16,700	1,700	20,800	
590-554-719.100	FRINGE BENEFITS-WAGES	6,200		7,800	2,200
	FICA				2,200
590-554-757.000	OPERATING SUPPLIES	1,000	300	4,000	4,000
	GLOVES				1,000
	CLEANING SUPPLIES				1,000
	DEGREASER				2,000
				<b>GL # FOOTNOTE TOTAL:</b>	<b>4,000</b>
590-554-775.000	REPAIRS & MAINT SUPPLIES	600	700	3,000	3,000
	REPAIR PARTS AND SUPPLIES				3,000
590-554-818.000	CONTRACTUAL SERVICES	29,300	5,200	26,200	108,700
	WASTE TO COUNTY				400
	LS REPAIRS/MAINTENANCE (PUMPS 4 AND 3)				55,000
	LIFT STATION MONITORING ANNUAL FEE - MISSION				1,100
	CONTROLS - UPDATE SCADA SYSTEM - UIS				50,000
	GENERATOR MAINTENANCE (3 LOCATIONS OF 5)				2,200
				<b>GL # FOOTNOTE TOTAL:</b>	<b>108,700</b>
590-554-920.000	PUBLIC UTILITIES	19,600	13,700	19,300	23,600
	ELECTRICITY - ESTMIATED INCREASE				22,000

BUDGET REPORT FOR CITY OF WHITEHALL  
Fund: 590 SEWER FUND

GL NUMBER	DESCRIPTION	2024-25 ACTIVITY	2025-26 ACTIVITY THRU 06/30/26	2025-26 AMENDED BUDGET	2026-27 REQUESTED BUDGET
<b>APPROPRIATIONS</b>					
Dept 554 - SEWER PUMPING					
	GAS				1,000
	PHONE				600
				<b>GL # FOOTNOTE TOTAL:</b>	<b>23,600</b>
590-554-943.000	EQUIPMENT RENTAL	9,700	8,900	10,000	13,000
					13,000
	Totals for dept 554 - SEWER PUMPING	109,000	53,400	114,500	183,700
Dept 556 - WASTEWATER SYSTEM-GALLONAGE					
590-556-959.900	WASTEWATER SYSTEM-GALLONAGE	565,000	361,300	606,900	637,200
	606,900 PLUS 5%				637,200
590-556-959.950	WASTEWATER SYS-GALLONAGE - BONDS	305,500	204,700	320,100	336,100
	320,100 PLUS 5% INCREASE				336,100
	Totals for dept 556 - WASTEWATER SYSTEM-GALLONAGE	870,500	566,000	927,000	973,300
Dept 558 - SEWER T & D					
590-558-706.000	SALARIES & WAGES	17,600	21,500	23,400	29,200
					29,200
590-558-719.000	FRINGE BENEFITS	7,700	1,700	20,800	
590-558-719.100	FICA	3,900		7,800	2,200
					2,200
590-558-757.000	OPERATING SUPPLIES	4,200	400	700	1,300
	MAGNETIC LOCATOR (50%)				1,300
590-558-775.000	REPAIRS & MAINT SUPPLIES	2,900	1,200	4,000	4,000
	SEWER MAIN/MANHOLE PARTS				4,000
590-558-801.000	PROFESSIONAL SERVICES	12,600	6,700	8,500	15,000
	MISS DIG ANNUAL MEMBERSHIP (42%)				500
	ROOT CONTROL/MANHOLE TREATMENT				12,000
	NEW AIR VALVE ON LAKE ST				2,500
				<b>GL # FOOTNOTE TOTAL:</b>	<b>15,000</b>
590-558-850.000	TELEPHONE				100
	ON CALL PHONE/IPAD 50%				100
590-558-941.000	BUILDING RENTAL			16,000	
590-558-943.000	EQUIPMENT RENTAL	23,100	29,900	29,000	33,000
					33,000
	Totals for dept 558 - SEWER T & D	72,000	61,400	110,200	84,800
Dept 559 - SEWER CONSTRUCTION					
590-559-706.000	SALARIES & WAGES		200	700	
590-559-719.000	FRINGE BENEFITS			800	
590-559-719.100	FRINGE BENEFITS-WAGES			300	
590-559-818.000	CONTRACTUAL SERVICES		2,600		
590-559-818.000-E23	CONTRACTUAL SERVICES	73,000			
590-559-818.100-A26	CONTRACTUAL SERVICES-				1,715,500
	LAKE STREET LIFT STATION AND FORCE MAIN PROJECT				1,715,500
590-559-818.100-B26	CONTRACTUAL SERVICES-				404,000
	MUSKEGON AVE NEW STORM SEWER				404,000
590-559-818.100-C26	CONTRACTUAL SERVICES-				531,800
	LIVINGSTON STORM SEWER				531,800
590-559-820.000-A26	ENGINEERING FEES				113,500
	LAKE STREET LIFT STATION AND FORCE MAIN PROJECT				113,500
590-559-820.000-B26	ENGINEERING FEES				80,000
	MUSKEGON AVE STORM SEWER ENGINEERING ESTIMATED				80,000
590-559-820.000-C26	ENGINEERING FEES				50,000
	LIVINGSTON STORM SEWERS ENGINEERING ESTIMATED				50,000
590-559-820.000-E23	ENGINEERING FEES	4,600			

BUDGET REPORT FOR CITY OF WHITEHALL  
Fund: 590 SEWER FUND

GL NUMBER	DESCRIPTION	2024-25 ACTIVITY	2025-26 ACTIVITY THRU 06/30/26	2025-26 AMENDED BUDGET	2026-27 REQUESTED BUDGET
APPROPRIATIONS					
Dept 559 - SEWER CONSTRUCTION					
590-559-943.000	EQUIPMENT RENTAL			500	
590-559-962.000-E23	OTHER EXPENSES	5,100			
590-559-976.000	EQUIPMENT	49,400			
590-559-976.500	CAPITAL OUTLAY CONTRA ACCT	(132,000)			
Totals for dept 559 - SEWER CONSTRUCTION		100	2,800	2,300	2,894,800
TOTAL APPROPRIATIONS		1,432,600	791,800	1,518,100	4,481,900
NET OF REVENUES/APPROPRIATIONS - FUND 590		486,000	663,200	282,600	(694,600)

**CITY OF WHITEHALL  
ANNUAL BUDGET  
591 WATER SYSTEM FUND SUMMARY**

CODE CLASSIFICATION	ACTUAL 2019/2020	ACTUAL 2020/2021	ACTUAL 2021/2022	ACTUAL 2022/2023	ACTUAL 2023/2024	ACTUAL 2024/2025	APPROVED 2025/2026	REQUESTED 2026/2027
<b>REVENUES</b>								
GRANTS				\$30,138	\$28,063	\$56,500	\$50,000	\$0
METERED SALES	\$660,013	\$697,587	\$854,148	\$914,541	\$922,713	\$1,106,300	\$1,115,300	\$1,115,300
SERVICES	\$11,688	\$31,053	\$30,363	\$15,859	\$10,811	\$19,700	\$13,700	7000
PENALTIES	\$5,143	\$5,961	\$7,972	\$7,377	\$7,844	\$10,000	\$8,000	\$8,000
HYDRANT RENTAL	\$2,000	\$2,476	\$2,250	\$6,675	\$625	\$400	\$0	\$300
INTEREST	\$10,762	\$4,408	\$985	\$15,333	\$33,786	\$49,100	\$20,000	\$8,000
TRANSFER	\$31,500	\$25,000	\$25,000	\$479,540	\$38,349	\$25,000	\$10,000	\$1,754,400
OTHER	\$7,437	\$94	\$25,782	\$0	\$1,648	\$6,200	\$0	0
<b>TOTAL REVENUES</b>	<b>\$728,543</b>	<b>\$766,579</b>	<b>\$946,501</b>	<b>\$1,469,463</b>	<b>\$1,043,839</b>	<b>\$1,273,200</b>	<b>\$1,217,000</b>	<b>\$2,893,000</b>
TO (FROM) FUND BALANCE	(\$211,008)	(\$81,465)	\$639,621	\$81,830	\$154,685	\$169,100	(\$196,200)	(\$599,600)
<b>EXPENDITURES</b>								
540 ADMINISTRATION	\$329,741	\$308,814	\$318,871	\$387,280	\$376,672	\$504,700	\$435,500	\$376,500
542 CUSTOMER ACCOUNTS	\$20,117	\$17,595	\$19,723	\$18,978	\$18,348	\$26,100	\$27,700	\$4,400
544 METER READING	\$20,455	\$18,775	\$19,183	\$25,901	\$20,195	\$26,500	\$25,300	\$21,300
546 WATER SOURCE PLANT	\$180,456	\$179,473	\$183,984	\$179,927	\$202,631	\$185,400	\$221,900	\$232,200
548 TRANSPORTATION & DISTRIBUTION	\$204,022	\$196,351	\$197,296	\$263,106	\$264,693	\$241,500	\$254,400	\$267,700
549 CAPITAL OUTLAY & DEBT	\$184,760	\$127,036	(\$432,177)	\$482,303	(\$21,448)	\$119,900	\$448,400	\$2,590,500
<b>TOTAL CASH REQUIREMENTS</b>	<b>\$939,551</b>	<b>\$848,044</b>	<b>\$306,880</b>	<b>\$1,357,495</b>	<b>\$861,091</b>	<b>\$1,104,100</b>	<b>\$1,413,200</b>	<b>\$3,492,600</b>
ACTUAL CASH (LESS RECEIVABLES)	\$1,093,798	\$1,117,959	\$1,407,577	\$1,147,965	\$683,574			
NET POSITION		\$6,304,683	\$6,350,253	\$6,989,874	\$7,101,842	\$7,284,590	\$7,453,690	\$7,257,490
NET INCREASE (DECREASE)	(\$211,008)	(\$81,465)	\$639,621	\$111,968	\$182,748	\$169,100	(\$196,200)	(\$599,600)
NET POSITION		\$6,350,253	\$6,989,874	\$7,101,842	\$7,284,590	\$7,453,690	\$7,257,490	\$6,657,890

\*Actual balances available after year end

**Rate History**

1/1/25 Increase 5%  
1/1/24 Increase 10%  
1/1/23 Increase 10%  
1/1/22 Increase 5%  
1/1/21 Increase 5%  
1/1/20 Increase 10%  
1/1/19 Increase 5%  
1/1/18 Increase 5%  
1/1/16 Increase 3.3%  
1/1/15 Decrease 10%

**Unrestricted**

937,339 p. 20 audit  
1,241,175 p. 20 audit  
1,547,226 p. 20 audit  
1,185,742 p. 20 audit  
1,069,966 p. 20 audit

BUDGET REPORT FOR CITY OF WHITEHALL  
Fund: 591 WATER FUND

GL NUMBER	DESCRIPTION	2024-25 ACTIVITY	2025-26 ACTIVITY THRU 06/30/26	2025-26 AMENDED BUDGET	2026-27 REQUESTED BUDGET
ESTIMATED REVENUES					
Dept 000 - 247					
591-000-542.000	GRANT-STATE - DWAM	56,500	20,600	50,000	
591-000-626.100	CONTRACT WORK	19,700	19,900	19,200	
591-000-626.300	METERED SALES	1,106,300	935,400	1,115,300	1,115,300
					1,115,300
591-000-626.400	OTHER SALES	6,200	5,300	7,000	7,000
					7,000
591-000-657.000	PENALTIES	10,000	7,500	8,000	8,000
					8,000
591-000-665.000	INTEREST EARNINGS-INVESTMENTS	49,100	10,400	10,000	8,000
					8,000
591-000-667.000	HYDRANT RENTAL	400		500	300
					300
591-000-673.000	SALE OF FIXED ASSETS		17,400	17,400	
591-000-699.403	TRANSFER FROM GEN OBLIGATION BOND				1,754,400
	GENERAL OBLIGATION BOND FUNDS				1,754,400
591-000-699.590	TRANSFERS FROM SEWER FUND	25,000		25,000	
	Totals for dept 000 - 247	1,273,200	1,016,700	1,252,400	2,893,000
TOTAL ESTIMATED REVENUES		1,273,200	1,016,700	1,252,400	2,893,000

BUDGET REPORT FOR CITY OF WHITEHALL  
Fund: 591 WATER FUND

GL NUMBER	DESCRIPTION	2024-25 ACTIVITY	2025-26 ACTIVITY THRU 06/30/26	2025-26 AMENDED BUDGET	2026-27 REQUESTED BUDGET
APPROPRIATIONS					
Dept 000 - 247					
591-000-719.000	FRINGE BENEFITS		100		
591-000-719.351	FRINGE-RETIREMENT EMPLOYER CONTRIB		400		
591-000-719.400	FRINGE-PERSONAL TIME OFF		500		
591-000-719.450	FRINGE-UNIFORMS		300		
591-000-719.600	FRINGE-HEALTH INS		12,200		
591-000-719.601	FRINGE BENEFITS-RETIREE HEALTH INS		2,700		
591-000-719.605	DENTAL INSURANCE		900		
591-000-719.650	FRINGE-OPTICAL		100		
591-000-719.680	FRINGE-LIFE INS		100		
591-000-719.690	FRINGE-DISABILITY INS		200		
591-000-719.724	BENEFIT ADMINISTRATION FEES		100		
Totals for dept 000 - 247			17,600		
Dept 540 - WATER ADMINISTRATION					
591-540-702.000	SALARIES-ADMIN	89,500	63,100	78,400	93,800
					93,800
591-540-719.000	FRINGE BENEFITS	96,000	4,700	71,300	
591-540-719.100	FRINGE BENEFITS-WAGES	25,400		43,900	7,200
	FICA				7,200
591-540-719.150	FRINGE-FUNERAL, JURY				100
					100
591-540-719.250	FRINGE-HOLIDAY PAY				4,000
					4,000
591-540-719.350	FRINGE-RETIREMENT				8,700
					8,700
591-540-719.351	FRINGE-RETIREMENT EMPLOYER CONTRIB				2,300
					2,300
591-540-719.353	FRINGE- MERS DEF COMP ONLY				6,100
					6,100
591-540-719.400	FRINGE-PERSONAL TIME OFF				3,600
					3,600
591-540-719.500	FRINGE-ADMIN CAR ALLOW				600
					600
591-540-719.550	FRINGE-WORKER'S COMP INS				1,000
					1,000
591-540-719.600	FRINGE-HEALTH INS				22,700
					22,700
591-540-719.602	MERS-HSA RETIREE				3,000
					3,000
591-540-719.605	DENTAL INSURANCE				1,500
					1,500
591-540-719.650	FRINGE-OPTICAL				800
					800
591-540-719.680	FRINGE-LIFE INS				200
					200
591-540-719.685	FRINGE-MISCELLANEOUS				1,000
					1,000
591-540-719.690	FRINGE-DISABILITY INS				500
					500
591-540-719.700	FRINGE-CELL PHONE				400
					400
591-540-727.000	OFFICE SUPPLIES	100		100	100
					100
591-540-760.000	CONFERENCES & WORKSHOPS	3,700	1,000	5,000	5,000
LICENSE RENEWAL, CEC CLASSES, TRAVEL, & MEALS					5,000

BUDGET REPORT FOR CITY OF WHITEHALL  
Fund: 591 WATER FUND

GL NUMBER	DESCRIPTION	2024-25 ACTIVITY	2025-26 ACTIVITY THRU 06/30/26	2025-26 AMENDED BUDGET	2026-27 REQUESTED BUDGET
<b>APPROPRIATIONS</b>					
Dept 540 - WATER ADMINISTRATION					
591-540-770.000	MEMBERSHIPS & DUES	2,500	3,000	3,000	3,200
	MRWA MEMBERSHIP				900
	EGLE WATER SUPPLY FEE				1,800
	AMERICAN WATER WORKS ASSOC MEMBERSHIP				500
				<b>GL # FOOTNOTE TOTAL:</b>	<b>3,200</b>
591-540-801.100	SUPPORT SERVICES-COMPUTER			2,500	2,500
	TRANSFER - COMPUTER SUPPORT				2,500
591-540-807.000	AUDIT FEE	2,800	2,900	2,900	
591-540-815.000	INSURANCE	12,500		13,100	
591-540-818.000	CONTRACTUAL SERVICES-	2,400	4,700	5,000	
591-540-820.000	ENGINEERING FEES	25,400	58,200	30,000	
	ASK DAN S ABOUT HOW MUCH WE WILL NEED TO CARRY INTO NEXT FISCAL YEAR.				
591-540-850.000	TELEPHONE	1,500	1,500	1,500	1,500
	TEXT MY GOV 42.5 % (\$3500 ANNUALLY)				1,500
591-540-968.000	DEPRECIATION	242,900		206,700	206,700
					206,700
<b>Totals for dept 540 - WATER ADMINISTRATION</b>		<b>504,700</b>	<b>139,100</b>	<b>463,400</b>	<b>376,500</b>
Dept 542 - WATER CUSTOMER ACCOUNTS					
591-542-702.000	SALARIES-ADMIN	10,300	8,600	9,900	
591-542-719.000	FRINGE BENEFITS	8,200	700	9,700	
591-542-719.100	FRINGE BENEFITS-WAGES	3,100		3,300	
591-542-727.000	OFFICE SUPPLIES	3,100	2,700	3,300	2,900
	WINDOW ENVELOPES				2,600
	COPIER EXPENSE				300
				<b>GL # FOOTNOTE TOTAL:</b>	<b>2,900</b>
591-542-818.000	CONTRACTUAL SERVICES	400	400	400	400
	BS&A UB SUPPORT				400
591-542-850.000	TELEPHONE	1,000	1,000	1,000	1,100
	CHARTER INTERNET				800
	IPAD/VERIZON WIRELESS 50%				300
				<b>GL # FOOTNOTE TOTAL:</b>	<b>1,100</b>
<b>Totals for dept 542 - WATER CUSTOMER ACCOUNTS</b>		<b>26,100</b>	<b>13,400</b>	<b>27,600</b>	<b>4,400</b>
Dept 544 - METER READING					
591-544-706.000	SALARIES & WAGES	8,500	8,200	9,500	13,300
					13,300
591-544-719.000	FRINGE BENEFITS	8,800	600	5,000	
591-544-719.100	FRINGE BENEFITS-WAGES	3,700		5,000	1,000
					1,000
591-544-757.000	OPERATING SUPPLIES	300	700	700	
591-544-818.000	CONTRACTUAL SERVICES	3,000	3,700	3,700	3,500
	ETNA/ANNUAL SUPPORT				3,500
591-544-943.000	EQUIPMENT RENTAL	2,200	2,900	2,500	3,500
					3,500
<b>Totals for dept 544 - METER READING</b>		<b>26,500</b>	<b>16,100</b>	<b>26,400</b>	<b>21,300</b>
Dept 546 - WATER SOURCE PLANT					
591-546-706.000	SALARIES & WAGES	29,400	23,200	29,900	39,800
					39,800
591-546-708.000	SALARIES & WAGES-PART TIME	200	400	400	
591-546-719.000	FRINGE BENEFITS	20,100	1,700	25,800	
591-546-719.100	FRINGE BENEFITS-WAGES	7,100		10,000	3,000
	FICA				3,000
591-546-757.000	OPERATING SUPPLIES	5,900	13,100	23,000	

BUDGET REPORT FOR CITY OF WHITEHALL  
Fund: 591 WATER FUND

GL NUMBER	DESCRIPTION	2024-25 ACTIVITY	2025-26 ACTIVITY THRU 06/30/26	2025-26 AMENDED BUDGET	2026-27 REQUESTED BUDGET
APPROPRIATIONS					
Dept 546 - WATER SOURCE PLANT					
591-546-775.000	REPAIRS & MAINT SUPPLIES	400	800	500	
591-546-801.000	PROFESSIONAL SERVICES	2,900	66,400	19,800	2,800
UIS SCADA 5 WELLS					
591-546-818.100	CONTRACTUAL SERVICES-	10,600	8,700	115,000	2,800
GENERATOR REPAIR					
WELL SERVICE/REPAIR					
					1,000
					14,000
<b>GL # FOOTNOTE TOTAL:</b>					<b>15,000</b>
591-546-920.000	PUBLIC UTILITIES	99,100	87,000	101,400	122,600
ELECTRICITY 20% INCREASE					
					118,500
GAS					
					3,500
TELEPHONE					
					600
<b>GL # FOOTNOTE TOTAL:</b>					<b>122,600</b>
591-546-943.000	EQUIPMENT RENTAL	9,700	9,700	9,800	12,000
591-546-976.000	EQUIPMENT			125,000	37,000
GENERATOR INSTALLATION					
					37,000
Totals for dept 546 - WATER SOURCE PLANT		185,400	211,000	460,600	232,200
Dept 548 - WATER T & D					
591-548-706.000	SALARIES & WAGES	64,500	56,700	65,200	79,700
					79,700
591-548-719.000	FRINGE BENEFITS	30,900	4,300	53,600	
591-548-719.100	FRINGE BENEFITS-WAGES	14,100		21,700	6,100
FICA					
					6,100
591-548-719.150	FRINGE-FUNERAL, JURY				100
					100
591-548-719.250	FRINGE-HOLIDAY PAY				4,300
					4,300
591-548-719.350	FRINGE-RETIREMENT				7,200
					7,200
591-548-719.351	FRINGE-RETIREMENT EMPLOYER CONTRIB				2,800
					2,800
591-548-719.353	FRINGE- MERS DEF COMP ONLY				5,900
					5,900
591-548-719.400	FRINGE-PERSONAL TIME OFF				3,900
					3,900
591-548-719.450	FRINGE-UNIFORMS				1,400
					1,400
591-548-719.550	FRINGE-WORKER'S COMP INS				1,200
					1,200
591-548-719.600	FRINGE-HEALTH INS				24,500
					24,500
591-548-719.601	FRINGE BENEFITS-RETIREE HEALTH INS				3,900
					3,900
591-548-719.602	MERS-HSA RETIREE				5,400
					5,400
591-548-719.605	DENTAL INSURANCE				2,100
					2,100
591-548-719.650	FRINGE-OPTICAL				1,500
					1,500
591-548-719.680	FRINGE-LIFE INS				100
					100
591-548-719.685	FRINGE-MISCELLANEOUS				1,700
					1,700
591-548-719.690	FRINGE-DISABILITY INS				500

BUDGET REPORT FOR CITY OF WHITEHALL  
Fund: 591 WATER FUND

GL NUMBER	DESCRIPTION	2024-25 ACTIVITY	2025-26 ACTIVITY THRU 06/30/26	2025-26 AMENDED BUDGET	2026-27 REQUESTED BUDGET
<b>APPROPRIATIONS</b>					
Dept 548 - WATER T & D					
591-548-719.700	FRINGE-CELL PHONE				500
					100
591-548-719.800	FRINGE-UNEMPLOYMENT EXPENSE				100
					100
591-548-757.000	OPERATING SUPPLIES	7,900	2,300	4,000	6,500
	NEW WATER SERVICE MATERIALS				6,500
591-548-775.000	REPAIRS & MAINT SUPPLIES	4,300	4,900	6,500	7,500
	SERVICE/PARTS				7,500
591-548-818.000	CONTRACTUAL SERVICES	18,400	16,300	21,700	21,100
	GIS				1,500
	EGLWATER SAMPLES				7,000
	MISS DIG ANNUAL MEMBERSHIP 42% OF UNKNOWN NUMBER				
	HYDRO CORP				11,600
				<b>GL # FOOTNOTE TOTAL:</b>	<b>21,100</b>
591-548-818.100	CONTRACTUAL SERVICES-LATERALS PER	64,400	7,900	25,000	25,000
	LEAD COPPER RULE/SOM				25,000
591-548-850.000	TELEPHONE				100
	ON CALL PHONE AND IPAD SERVICE				100
591-548-941.000	BUILDING RENTAL			10,000	10,000
					10,000
591-548-943.000	EQUIPMENT RENTAL	37,000	33,700	45,000	45,000
					45,000
Totals for dept 548 - WATER T & D		241,500	126,100	252,700	267,700
Dept 549 - WATER CONSTRUCTION					
591-549-706.000	SALARIES & WAGES	1,500	600	3,000	
591-549-719.000	FRINGE BENEFITS	900		1,800	
591-549-719.100	FRINGE BENEFITS-WAGES	300		1,000	
591-549-757.000	OPERATING SUPPLIES	4,200		4,500	4,500
	WATER SERVICE				4,500
591-549-818.000	CONTRACTUAL SERVICES	400	12,400	12,400	1,000
					1,000
591-549-818.000-B26	CONTRACTUAL SERVICES				700,600
	MUSKEGON AVE WATER MAIN REPLACEMENT				700,600
591-549-818.000-C24	CONTRACTUAL SERVICES	500			
591-549-818.000-E22	CONTRACTUAL SERVICES-WARNER ST	600			
591-549-818.000-E24	CONTRACTUAL SERVICES	100			
591-549-818.100-C26	CONTRACTUAL SERVICES-				1,622,400
	LIVINGSTON WATERMAIN REPLACEMENT				1,622,400
591-549-820.000-B26	ENGINEERING FEES				80,000
	MUSKEGON AVE WATER MAIN ENGINEERING ESTIMATE				80,000
591-549-820.000-C26	ENGINEERING FEES				50,000
	LIVINGSTON WATER MAIN ESTIMATE				50,000
591-549-943.000	EQUIPMENT RENTAL	500	1,100	1,000	2,000
					2,000
591-549-976.000	CAPITAL OUTLAY-METERS	46,900	50,500	50,500	130,000
	METERS (50% CAME FROM SEWER)				130,000
591-549-976.000-C24	CAPITAL OUTLAY-METERS & PARTS	10,300			
591-549-976.000-E22	CAPITAL OUTLAY-WATER MAINS/PARTS	471,400			
591-549-976.000-E24	CAPITAL OUTLAY-WATER MAIN	46,500			
591-549-976.500	CAPITAL OUTLAY CONTRA ACCT	(575,200)			
591-549-995.401	TRANSFER TO CAPITAL PROJECTS	111,000			
Totals for dept 549 - WATER CONSTRUCTION		119,900	64,600	74,200	2,590,500

BUDGET REPORT FOR CITY OF WHITEHALL  
Fund: 591 WATER FUND

GL NUMBER	DESCRIPTION	2024-25 ACTIVITY	2025-26 ACTIVITY THRU 06/30/26	2025-26 AMENDED BUDGET	2026-27 REQUESTED BUDGET
<hr/>					
APPROPRIATIONS					
TOTAL APPROPRIATIONS		1,104,100	587,900	1,304,900	3,492,600
NET OF REVENUES/APPROPRIATIONS - FUND 591		<hr/> 169,100	<hr/> 428,800	<hr/> (52,500)	<hr/> (599,600)

**CITY OF WHITEHALL  
ANNUAL BUDGET  
594 MARINA FUND SUMMARY**

CLASSIFICATION	ACTUAL 2019/2020	ACTUAL 2020/2021	ACTUAL 2021/2022	ACTUAL 2022/2023	ACTUAL 2023/2024	ACTUAL 2024/2025	APPROVED 2025/2026	REQUESTED 2026/2027
<b>REVENUES</b>								
SLIP RENTALS	\$62,940	\$79,630	\$95,320	\$83,164	\$92,411	\$84,000	\$81,400	\$ 84,000
SALES/SERVICE	\$69,988	\$59,141	\$101,808	\$131,524	\$89,485	\$97,900	\$89,800	\$ 105,100
INTEREST	\$447	\$59	\$226	\$1,901	\$4,708	\$6,600	\$1,000	\$ 3,000
TRANSFER	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$ -
OTHER	\$66,012	\$0	\$0	\$0	\$21	\$0	\$0	\$ -
<b>TOTAL REVENUES</b>	<b>\$199,387</b>	<b>\$138,830</b>	<b>\$197,355</b>	<b>\$216,589</b>	<b>\$186,625</b>	<b>\$188,500</b>	<b>\$172,200</b>	<b>\$ 192,100</b>
TO (FROM) FUND BALANCE	(\$17,119)	(\$9,829)	\$17,750	\$4,807	(\$5,932)	(\$14,200)	(\$23,400)	\$ (4,400)
<b>CAPITAL OUTLAY &amp; DEBT</b>								
<b>TOTAL EXPENDITURES</b>	<b>\$216,506</b>	<b>\$148,659</b>	<b>\$179,605</b>	<b>\$211,782</b>	<b>\$192,557</b>	<b>\$202,700</b>	<b>\$195,600</b>	<b>\$ 196,500</b>
TOTAL CASH REQUIREMENTS	\$216,506	\$148,659	\$179,605	\$211,782	\$192,557	\$202,700	\$195,600	\$ 196,500
BEGINNING CASH & INVESTMENTS		\$93,920	\$84,091	\$137,373	\$175,551	\$190,669	\$176,469	\$153,069
NET INCREASE (DECREASE)	(\$17,119)	(\$9,829)	\$17,750	\$4,807	(\$5,932)	(\$14,200)	(\$23,400)	\$ (4,400)
PROJECTED YEAR END CASH & INVESTMENTS		\$84,091	\$137,373	\$175,551	\$190,669	\$176,469	\$153,069	\$148,669

\*Actual balances available after year end

Season: Memorial Day to Labor Day

Target Fund Balance: \$58,680

BUDGET REPORT FOR CITY OF WHITEHALL  
Fund: 594 MARINA FUND

GL NUMBER	DESCRIPTION	2024-25 ACTIVITY	2025-26 ACTIVITY THRU 06/30/26	2025-26 AMENDED BUDGET	2026-27 REQUESTED BUDGET
<b>ESTIMATED REVENUES</b>					
Dept 000 - 247					
594-000-646.000	PUMPOUTS	700	600	700	700
					700
594-000-646.100	RENTAL OF SLIPS-TRANSIENT	13,600	12,000	12,000	12,000
					12,000
594-000-646.200	RENTAL OF SLIPS-SEASONAL	63,500	25,600	72,400	72,000
					72,000
594-000-646.300	OTHER SALES	300	200	200	100
					100
594-000-646.400	GASOLINE SALES	62,400	71,900	72,000	75,000
					75,000
594-000-646.500	DIESEL SALES	35,200	21,100	29,000	30,000
					30,000
594-000-665.000	INTEREST EARNINGS-INVESTMENTS	6,600	4,000	1,000	3,000
					3,000
Totals for dept 000 - 247		182,300	135,400	187,300	192,800
<b>TOTAL ESTIMATED REVENUES</b>		<b>182,300</b>	<b>135,400</b>	<b>187,300</b>	<b>192,800</b>

BUDGET REPORT FOR CITY OF WHITEHALL  
Fund: 594 MARINA FUND

GL NUMBER	DESCRIPTION	2024-25 ACTIVITY	2025-26 ACTIVITY THRU 06/30/26	2025-26 AMENDED BUDGET	2026-27 REQUESTED BUDGET
APPROPRIATIONS					
Dept 000 - 247					
594-000-706.000	SALARIES & WAGES	5,900	3,400	11,000	13,300
					13,300
594-000-708.000	SALARIES & WAGES-PART TIME	19,600	12,700	24,500	20,000
					20,000
594-000-719.000	FRINGE BENEFITS	5,400	1,200	3,200	
594-000-719.100	FRINGE BENEFITS-WAGES	1,300		1,200	2,500
	FICA				2,500
594-000-727.000	OFFICE SUPPLIES			100	100
					100
594-000-757.000	OPERATING SUPPLIES	1,800	200	1,000	1,000
					1,000
594-000-757.700	COST OF SALES			800	800
					800
594-000-757.800	COST OF SALES-FUEL	88,300	81,300	81,300	80,000
					80,000
594-000-775.000	REPAIRS & MAINT SUPPLIES	1,400	500	4,000	1,000
					1,000
594-000-803.100	CHARGE CARD ADMIN FEE	3,400	3,500	3,500	3,500
					3,500
594-000-803.200	STATE COMMISSIONS	600	500	1,100	1,000
					1,000
594-000-807.000	AUDIT FEE	300	300	300	400
					400
594-000-815.000	INSURANCE	2,900		3,000	4,500
					4,500
594-000-818.000	CONTRACTUAL SERVICES	5,800	51,900	9,500	1,800
	ALGI AND WEED TREATMENT				1,800
594-000-850.000	TELEPHONE	2,100	1,700	2,200	2,500
					2,500
594-000-920.000	PUBLIC UTILITIES	12,500	6,500	11,000	11,600
	ELECTRICITY				10,000
	WATER/SEWER				1,600
					<b>GL # FOOTNOTE TOTAL:</b>
					<b>11,600</b>
594-000-931.000	BUILDING MAINTENANCE	700		400	500
					500
594-000-943.000	EQUIPMENT RENTAL	2,500	1,500	3,000	4,000
					4,000
594-000-962.000	OTHER EXPENSES	300	2,900	3,000	100
					100
594-000-968.000	DEPRECIATION	47,900		47,900	47,900
					47,900
594-000-976.000	EQUIPMENT			500	
Totals for dept 000 - 247		202,700	168,100	212,500	196,500
TOTAL APPROPRIATIONS		202,700	168,100	212,500	196,500
NET OF REVENUES/APPROPRIATIONS - FUND 594		(20,400)	(32,700)	(25,200)	(3,700)

**CITY OF WHITEHALL  
ANNUAL BUDGET  
661 MOTOR POOL FUND SUMMARY**

CODE CLASSIFICATION	ACTUAL 2019/2020	ACTUAL 2020/2021	ACTUAL 2021/2022	ACTUAL 2022/2023	ACTUAL 2023/2024	ACTUAL 2024/2025	APPROVED 2025/2026	REQUESTED 2026/2027
<b>REVENUES</b>								
EQUIPMENT RENTAL	\$229,526	\$259,090	\$269,026	\$273,051	\$298,501	\$357,500	\$356,100	\$360,000
BUILDING RENTAL	\$47,000	\$47,000	\$47,000	\$52,000	\$52,000	\$0	\$52,000	\$52,000
INTEREST	\$2,387	\$625	\$1,083	\$8,381	\$22,218	\$31,900	\$10,000	\$15,000
TRANSFER			\$0	\$0	\$0	\$0	\$0	\$0
SALE OF FIXED ASSETS	\$20,601	\$13,208	\$0	\$54,848	\$0	\$0	\$0	\$0
OTHER	\$912	\$223	\$1,178	(\$33)	\$15,736	\$1,800	\$0	\$0
<b>TOTAL REVENUES</b>	<b>\$300,426</b>	<b>\$320,146</b>	<b>\$318,287</b>	<b>\$388,247</b>	<b>\$388,454</b>	<b>\$391,200</b>	<b>\$418,100</b>	<b>\$427,000</b>
TO (FROM) FUND BALANCE	(\$104,887)	\$76,301	\$54,131	\$80,069	(\$21,912)	(\$223,600)	(\$49,300)	\$59,032
CAPITAL OUTLAY & DEBT	\$162,650	\$89,656	\$47,434	\$115,203	\$14,867	\$220,800	\$33,800	\$ 3,668
<b>TOTAL EXPENDITURES</b>	<b>\$242,663</b>	<b>\$154,189</b>	<b>\$216,722</b>	<b>\$192,974</b>	<b>\$395,500</b>	<b>\$394,000</b>	<b>\$433,600</b>	<b>\$ 364,300</b>
<b>TOTAL CASH REQUIREMENTS</b>	<b>\$405,313</b>	<b>\$243,845</b>	<b>\$264,156</b>	<b>\$308,177</b>	<b>\$410,367</b>	<b>\$614,800</b>	<b>\$467,400</b>	<b>\$ 367,968</b>
BEGINNING CASH & INVESTMENTS		\$680,243	\$666,888	\$673,585	\$723,129	\$837,921	\$614,321	\$565,021
NET INCREASE (DECREASE)	(\$104,887)	\$76,301	\$54,131	\$80,069	(\$21,912)	(\$223,600)	(\$49,300)	\$59,032
PROJECTED YEAR END CASH & INVESTMENTS		\$666,888	\$673,585	\$723,129	\$837,921	\$614,321	\$565,021	\$624,053

\*Actual balances available after year end

Target Fund Balance: \$130,080

BUDGET REPORT FOR CITY OF WHITEHALL  
Fund: 661 MOTOR POOL FUND

GL NUMBER	DESCRIPTION	2024-25 ACTIVITY	2025-26 ACTIVITY THRU 06/30/26	2025-26 AMENDED BUDGET	2026-27 REQUESTED BUDGET
ESTIMATED REVENUES					
Dept 000 - 247					
661-000-629.000	EQUIPMENT RENTAL	357,500	351,600	356,100	360,000
661-000-654.000	OTHER INCOME	37,900			360,000
661-000-665.000	INTEREST EARNINGS-INVESTMENTS	31,900	18,600	10,000	15,000
661-000-667.000	BUILDING RENTAL			52,000	15,000
661-000-693.000	SALE OF FIXED ASSETS	1,800			52,000
Totals for dept 000 - 247		429,100	370,200	418,100	427,000
TOTAL ESTIMATED REVENUES		429,100	370,200	418,100	427,000

BUDGET REPORT FOR CITY OF WHITEHALL  
Fund: 661 MOTOR POOL FUND

GL NUMBER	DESCRIPTION	2024-25 ACTIVITY	2025-26 ACTIVITY THRU 06/30/26	2025-26 AMENDED BUDGET	2026-27 REQUESTED BUDGET
APPROPRIATIONS					
Dept 000 - 247					
661-000-702.000	SALARIES-ADMIN	14,100	25,500	28,200	35,900
					35,900
661-000-706.000	SALARIES & WAGES	41,200	27,900	32,000	39,800
					39,800
661-000-708.000	SALARIES & WAGES-PART TIME	1,100	500	3,000	
661-000-719.000	FRINGE BENEFITS	37,200	4,200	46,900	
661-000-719.100	FRINGE BENEFITS-WAGES	13,600		18,800	5,800
	FICA				5,800
661-000-719.150	FRINGE-FUNERAL, JURY				100
					100
661-000-719.250	FRINGE-HOLIDAY PAY				3,200
					3,200
661-000-719.350	FRINGE-RETIREMENT				13,300
					13,300
661-000-719.351	FRINGE-RETIREMENT EMPLOYER CONTRIB		300		2,000
					2,000
661-000-719.353	FRINGE- MERS DEF COMP ONLY				4,600
					4,600
661-000-719.400	FRINGE-PERSONAL TIME OFF		200		2,900
					2,900
661-000-719.450	FRINGE-UNIFORMS		100		600
					600
661-000-719.550	FRINGE-WORKER'S COMP INS				900
					900
661-000-719.600	FRINGE-HEALTH INS		5,400		19,300
					19,300
661-000-719.601	FRINGE BENEFITS-RETIREE HEALTH INS		1,800		1,600
					1,600
661-000-719.602	MERS-HSA RETIREE				3,500
					3,500
661-000-719.605	DENTAL INSURANCE		300		1,500
					1,500
661-000-719.650	FRINGE-OPTICAL				900
					900
661-000-719.680	FRINGE-LIFE INS		100		100
					100
661-000-719.685	FRINGE-MISCELLANEOUS				1,100
					1,100
661-000-719.690	FRINGE-DISABILITY INS		100		400
					400
661-000-719.700	FRINGE-CELL PHONE				300
					300
661-000-727.000	OFFICE SUPPLIES	400	200	400	400
					400
661-000-751.000	GASOLINE & MOTOR OIL	27,700	20,900	30,000	35,000
	FUEL AND OIL				35,000
661-000-757.000	OPERATING SUPPLIES	4,600	3,800	4,100	4,500
	2 CASES OF GLOVES 50% OF COST				100
	OTHER SUPPLIES				4,400
					<b>4,500</b>
661-000-777.000	SMALL TOOLS	600	700	500	3,000
					3,000
661-000-781.000	REPAIR PARTS AND SUPPLIES	2,500	2,800	2,000	5,000
					5,000
661-000-807.000	AUDIT FEE	300	300	300	
661-000-815.000	INSURANCE	13,000		13,600	

BUDGET REPORT FOR CITY OF WHITEHALL  
Fund: 661 MOTOR POOL FUND

GL NUMBER	DESCRIPTION	2024-25 ACTIVITY	2025-26 ACTIVITY THRU 06/30/26	2025-26 AMENDED BUDGET	2026-27 REQUESTED BUDGET
<b>APPROPRIATIONS</b>					
Dept 000 - 247					
661-000-818.000	CONTRACTUAL SERVICES	14,600	16,100	12,000	7,500
	MODEL 50% UNIFORM AND 100% SHOP TOWELS				500
	KUERTH'S WASTE (NOVEMBER - MARCH) 1 X A WEEK -				1,500
	KUERTH'S WASTE (APRIL - OCTOBER) 2X A WEEK				2,700
	BS&A SOFTWARE TIMESHEETS 50%				300
	MULTIFORCE FUEL SUPPORT				2,500
				<b>GL # FOOTNOTE TOTAL:</b>	<b>7,500</b>
661-000-818.700	CONTRACTUAL SERVICES-CLEANING	3,400	3,300	3,400	3,400
	285 X 12				3,400
661-000-850.000	TELEPHONE	2,400	2,500	2,200	2,800
	TELEPHONE/ FRONTIER				1,400
	NETWORK ANNUAL FEE				1,400
				<b>GL # FOOTNOTE TOTAL:</b>	<b>2,800</b>
661-000-920.000	PUBLIC UTILITIES	11,500	9,000	11,900	13,600
	WATER/SEWER				1,500
	ELECTRICITY (20%)				5,100
	GAS				7,000
				<b>GL # FOOTNOTE TOTAL:</b>	<b>13,600</b>
661-000-931.000	BUILDING MAINTENANCE	51,300	400		25,000
	CEILING FANS				15,000
	ATTAC INSILATION				5,000
	ROOF REPAIRS				5,000
				<b>GL # FOOTNOTE TOTAL:</b>	<b>25,000</b>
661-000-933.000	EQUIPMENT MAINTENANCE	49,800	29,400	25,000	40,000
					40,000
661-000-943.000	EQUIPMENT RENTAL	7,300	8,500	5,000	10,000
					10,000
661-000-962.000	OTHER EXPENSES	1,100	900	800	900
	CDL CONS. FEE				800
	50% OF MIDEAL				100
				<b>GL # FOOTNOTE TOTAL:</b>	<b>900</b>
661-000-968.000	DEPRECIATION	136,300		132,400	
661-000-974.000	CAPITAL IMPROVEMENTS	7,000			
661-000-976.000	EQUIPMENT	163,900	579,000	478,600	72,500
	DON ADMIN VEHICLE				35,000
	LOADER PAYMENT PRINCIPAL				31,000
	LEAF BLOWER FOR VENT TRACK				6,500
				<b>GL # FOOTNOTE TOTAL:</b>	<b>72,500</b>
661-000-976.500	CAPITAL OUTLAY CONTRA ACCT	(213,600)			
661-000-994.000	INTEREST	4,200		4,200	2,900
	INTEREST ONLY LOADER				2,900
Totals for dept 000 - 247		395,500	744,200	855,300	364,300
<b>TOTAL APPROPRIATIONS</b>		<b>395,500</b>	<b>744,200</b>	<b>855,300</b>	<b>364,300</b>
<b>NET OF REVENUES/APPROPRIATIONS - FUND 661</b>		<b>33,600</b>	<b>(374,000)</b>	<b>(437,200)</b>	<b>62,700</b>