

City of Mishawaka

2026 Budget

David A. Wood, Mayor

2026 CIVIL CITY BUDGET

Department	Page #
Building	10
CEDIT	24
Cemetery	16
Central Services	15
City Council	7
Clerk	3
Code Enforcement	9
Controller	2
Cumulative Capital Development	23
Cumulative Capital Improvement	23
Cumulative Sewer	23
Emergency Medical Services	12
Engineering	8
Fire	11
Fire Pension	25
Human Resources	4
Information Technology	5
Law	6
Law Enforcement Continuing Education	21
Local Road & Street	18
Mayor	1
Motor Vehicle Highway	17
Motor Vehicle Highway - Restricted	18
Park and Recreation	19
Park and Recreation - Non-Reverting	20
Planning	14
Police	13
Police Pension	25
Public Safety LIT	22
Redevelopment	16
Supplements:	
General Fund Detail and Summary	26-28
Other Funds Detail and Summary	29-30
All Funds Summary	31
Miscellaneous Revenue	32
Utilities:	
Electric	33-38
Water	39-43
Wastewater	44-51
Summary for all Funds	52

MAYOR

Account Number		2024 Approved Budget	2025 Approved Budget	2026 Approved Budget	Increase / (Decrease)	%
Department: 01 - Mayor						
<u>Personnel Services</u>						
1101-01-411-01	Department Head	\$ 91,794	\$ 91,794	\$ 95,325	\$ 3,531	3.85%
1101-01-411-02	Full Time Employees	\$ 101,838	\$ 105,401	\$ 114,042	\$ 8,641	8.20%
1101-01-411-63	Longevity	\$ 450	\$ 525	\$ 675	\$ 150	28.57%
	Total Personnel Services	\$ 194,082	\$ 197,720	\$ 210,042	\$ 12,322	6.23%
<u>Supplies</u>						
1101-01-421-90	Office Supplies	\$ 1,000	\$ 1,000	\$ 1,000	\$ 0	0.00%
	Total Supplies	\$ 1,000	\$ 1,000	\$ 1,000	\$ 0	0.00%
<u>Other Services & Charges</u>						
1101-01-432-03	Travel and Training	\$ 3,500	\$ 5,000	\$ 4,500	-\$ 500	-10.00%
1101-01-432-04	Telephone/Technology	\$ 500	\$ 500	\$ 0	-\$ 500	-100.00%
1101-01-433-01	Printing	\$ 500	\$ 500	\$ 500	\$ 0	0.00%
1101-01-439-03	Subscriptions, Dues, etc.	\$ 2,000	\$ 2,000	\$ 2,000	\$ 0	0.00%
1101-01-439-04	Leadership	\$ 2,500	\$ 2,500	\$ 2,500	\$ 0	0.00%
1101-01-439-07	Memorial Day AL/VFW/DAR	\$ 2,500	\$ 2,500	\$ 2,500	\$ 0	0.00%
1101-01-439-92	Community Promotion	\$ 7,500	\$ 8,500	\$ 9,000	\$ 500	5.88%
	Total Other Services & Charges	\$ 19,000	\$ 21,500	\$ 21,000	-\$ 500	-2.33%
	Total Department: 01 - Mayor	\$ 214,082	\$ 220,220	\$ 232,042	\$ 11,822	5.37%

CONTROLLER

Account Number		2024 Approved Budget	2025 Approved Budget	2026 Approved Budget	Increase / (Decrease)	%
Department: 02 - Controller						
<u>Personnel Services</u>						
1101-02-411-01	Department Head	\$ 90,277	\$ 105,000	\$ 109,039	\$ 4,039	3.85%
1101-02-411-02	Full Time Employees	\$ 255,693	\$ 341,833	\$ 354,984	\$ 13,151	3.85%
1101-02-411-03	Temporary	\$ 20,000	\$ 20,000	\$ 20,000	\$ 0	0.00%
1101-02-411-06	BPWS Stipend	\$ 0	\$ 3,500	\$ 3,500	\$ 0	0.00%
1101-02-411-63	Longevity	\$ 6,525	\$ 7,275	\$ 8,025	\$ 750	10.31%
1101-02-411-64	FTO (Flexible Time Off) Plan	\$ 35,000	\$ 45,000	\$ 45,000	\$ 0	0.00%
1101-02-411-65	Certifications	\$ 7,000	\$ 12,000	\$ 9,300	-\$ 2,700	-22.50%
1101-02-413-01	Social Security	\$ 266,603	\$ 283,232	\$ 260,000	-\$ 23,232	-8.20%
1101-02-413-02	Medicare	\$ 62,351	\$ 66,240	\$ 61,000	-\$ 5,240	-7.91%
1101-02-413-02	INPRS 14.2%	\$ 598,720	\$ 653,605	\$ 653,000	-\$ 605	-0.09%
1101-02-413-04	Unemployment Compensation	\$ 20,000	\$ 25,000	\$ 10,000	-\$ 15,000	-60.00%
1101-02-413-05	Employee Insurance Benefits	\$ 1,500,000	\$ 2,203,213	\$ 2,000,000	-\$ 203,213	-9.22%
1101-02-413-06	Employee Life Insurance	\$ 4,000	\$ 4,000	\$ 4,000	\$ 0	0.00%
1101-02-413-08	Deferred Comp Match	\$ 70,000	\$ 80,000	\$ 40,000	-\$ 40,000	-50.00%
	Total Personnel Services	\$ 2,936,169	\$ 3,849,898	\$ 3,577,848	-\$ 272,050	-7.07%
<u>Supplies</u>						
1101-02-421-90	Office Supplies	\$ 15,000	\$ 15,000	\$ 15,000	\$ 0	0.00%
	Total Supplies	\$ 15,000	\$ 15,000	\$ 15,000	\$ 0	0.00%
<u>Other Services & Charges</u>						
1101-02-432-02	Postage	\$ 15,000	\$ 35,000	\$ 35,000	\$ 0	0.00%
1101-02-432-03	Travel and Training	\$ 5,000	\$ 5,000	\$ 5,000	\$ 0	0.00%
1101-02-432-04	Telephone/Technology	\$ 50,000	\$ 60,000	\$ 60,000	\$ 0	0.00%
1101-02-433-02	Publications	\$ 15,000	\$ 15,000	\$ 15,000	\$ 0	0.00%
1101-02-434-90	Insurance Premiums/Deductible	\$ 1,500,000	\$ 1,600,000	\$ 1,600,000	\$ 0	0.00%
1101-02-435-01	MU Charges moved to CEDIT	\$ 850,000	\$ 0	\$ 0	\$ 0	#DIV/0!
1101-02-435-02	NIPSCO moved to CEDIT	\$ 60,000	\$ 0	\$ 0	\$ 0	#DIV/0!
1101-02-436-01	Repairs & Maintenance	\$ 50,000	\$ 50,000	\$ 50,000	\$ 0	0.00%
1101-02-439-03	Subscriptions, Dues, etc.	\$ 1,000	\$ 1,000	\$ 1,000	\$ 0	0.00%
1101-02-439-09	Miscellaneous Charges	\$ 1,500	\$ 1,500	\$ 1,500	\$ 0	0.00%
	Total Other Services & Charges	\$ 2,547,500	\$ 1,767,500	\$ 1,767,500	\$ 0	0.00%
<u>Capital Outlays</u>						
1101-02-444-05	Capital Outlays	\$ 500,000	\$ 750,000	\$ 600,000	-\$ 150,000	-20.00%
	Total Capital Outlays	\$ 500,000	\$ 750,000	\$ 600,000	-\$ 150,000	-20.00%
	Total Department: 02 - Controller	\$ 5,998,669	\$ 6,382,398	\$ 5,960,348	-\$ 422,050	-6.61%

CLERK

Account Number		2024 Approved Budget	2025 Approved Budget	2026 Approved Budget	Increase / (Decrease)	%
Department: 03 - Clerk						
<u>Personnel Services</u>						
1101-03-411-01	Department Head	\$ 65,155	\$ 75,000	\$ 77,885	\$ 2,885	3.85%
1101-03-411-02	Full Time Employees	\$ 95,287	\$ 98,622	\$ 102,416	\$ 3,794	3.85%
1101-03-411-03	Temporary	\$ 20,000	\$ 15,850	\$ 15,850	\$ 0	0.00%
1101-03-411-63	Longevity	\$ 375	\$ 600	\$ 750	\$ 150	25.00%
1101-03-411-65	Certifications	\$ 2,750	\$ 6,900	\$ 6,900	\$ 0	0.00%
	Total Personnel Services	\$ 183,567	\$ 196,972	\$ 203,801	\$ 6829	3.47%
<u>Supplies</u>						
1101-03-421-90	Office Supplies	\$ 2,000	\$ 2,000	\$ 2,000	\$ 0	0.00%
1101-03-422-01	Violations Bureau Supplies	\$ 2,000	\$ 2,000	\$ 2,000	\$ 0	0.00%
	Total Supplies	\$ 4,000	\$ 4,000	\$ 4,000	\$ 0	0.00%
<u>Other Services & Charges</u>						
1101-03-431-01	Attorney Fees	\$ 1,000	\$ 1,000	\$ 1,000	\$ 0	0.00%
1101-03-431-04	Professional Services	\$ 14,000	\$ 14,000	\$ 22,500	\$ 8,500	60.71%
1101-03-432-03	Travel and Training	\$ 5,000	\$ 5,000	\$ 5,000	\$ 0	0.00%
1101-03-432-04	Telephone/Technology	\$ 1,100	\$ 1,100	\$ 0	-\$ 1,100	-100.00%
1101-03-439-03	Subscriptions, Dues, etc.	\$ 1,500	\$ 1,500	\$ 1,500	\$ 0	0.00%
1101-03-439-91	Community Promotion	\$ 1,750	\$ 1,750	\$ 1,750	\$ 0	0.00%
	Total Other Services & Charges	\$ 24,350	\$ 24,350	\$ 31,750	\$ 7,400	30.39%
	Total Department: 03 - Clerk	\$ 211,917	\$ 225,322	\$ 239,551	\$ 14,229	6.31%

HUMAN RESOURCES

Account Number		2024 Approved Budget	2025 Approved Budget	2026 Approved Budget	Increase / (Decrease)	%
Department: 04 - Human Resources						
<u>Personnel Services</u>						
1101-04-411-02	Full Time Employees	\$ 87,956	\$ 162,023	\$ 168,254	\$ 6,231	3.85%
1101-04-411-03	Temporary	\$ 25,000	\$ 25,000	\$ 20,000	-\$ 5,000	-20.00%
1101-04-411-63	Longevity	\$ 300	\$ 375	\$ 450	\$ 75	20.00%
1101-04-411-65	Certifications	\$ 1,000	\$ 2,500	\$ 0	-\$ 2,500	-100.00%
	Total Personnel Services	\$ 114,256	\$ 189,898	\$ 188,704	-\$ 1,194	-0.63%
<u>Supplies</u>						
1101-04-421-90	Office Supplies	\$ 1,000	\$ 1,000	\$ 1,000	\$ 0	0.00%
	Total Supplies	\$ 1,000	\$ 1,000	\$ 1,000	\$ 0	0.00%
<u>Other Services & Charges</u>						
1101-04-431-06	Consulting	\$ 66,000	\$ 66,000	\$ 66,000	\$ 0	0.00%
1101-04-431-08	Employee Assistance Program	\$ 10,000	\$ 10,000	\$ 10,000	\$ 0	0.00%
1101-04-431-09	Testing/Wellness	\$ 5,000	\$ 5,000	\$ 5,000	\$ 0	0.00%
1101-04-432-03	Travel and Training	\$ 2,500	\$ 7,500	\$ 4,500	-\$ 3,000	-40.00%
1101-04-433-01	Printing	\$ 1,000	\$ 1,000	\$ 250	-\$ 750	-75.00%
1101-04-436-90	Service Contracts	\$ 16,000	\$ 16,000	\$ 16,000	\$ 0	0.00%
1101-04-439-03	Subscriptions, Dues, etc.	\$ 1,000	\$ 3,000	\$ 2,500	-\$ 500	-16.67%
1101-04-439-20	Staff Education	\$ 2,000	\$ 2,000	\$ 2,000	\$ 0	0.00%
	Total Other Services & Charges	\$ 103,500	\$ 110,500	\$ 106,250	-\$ 4,250	-3.85%
	Total Department: 04 - Human Resources	\$ 218,756	\$ 301,398	\$ 295,954	-\$ 5,444	-1.81%

INFORMATION TECHNOLOGY

Account Number		2024 Approved Budget	2025 Approved Budget	2026 Approved Budget	Increase / (Decrease)	%
Department: 05 - Information Technology						
<u>Personnel Services</u>						
1101-05-411-01	Department Head	\$ 85,000	\$ 87,975	\$ 91,359	\$ 3,384	3.85%
1101-05-411-02	Full Time Employees	\$ 359,000	\$ 371,566	\$ 385,858	\$ 14,292	3.85%
1101-05-411-63	Longevity	\$ 3,825	\$ 4,500	\$ 5,025	\$ 525	11.67%
1101-05-411-65	Professional Certification	\$ 0	\$ 0	\$ 1,500	\$ 1,500	#DIV/0!
	Total Personnel Services	\$ 447,825	\$ 464,041	\$ 483,742	\$ 19,701	4.25%
<u>Supplies</u>						
1101-05-422-01	Operating Supplies	\$ 20,000	\$ 10,000	\$ 10,000	\$ 0	0.00%
	Total Supplies	\$ 20,000	\$ 10,000	\$ 10,000	\$ 0	0.00%
<u>Other Services & Charges</u>						
1101-05-432-03	Travel and Training	\$ 15,000	\$ 10,000	\$ 14,000	\$ 4,000	40.00%
1101-05-439-03	Subscriptions, Dues, etc.	\$ 8,000	\$ 8,000	\$ 5,000	-\$ 3,000	-37.50%
	Total Other Services & Charges	\$ 23,000	\$ 18,000	\$ 19,000	\$ 1,000	5.56%
	Total Department: 05 - Information Technology	\$ 490,825	\$ 492,041	\$ 512,742	\$ 20,701	4.21%

DEPARTMENT OF LAW

Account Number		2024 Approved Budget	2025 Approved Budget	2026 Approved Budget	Increase / (Decrease)	%
Department: 06 - Law						
<u>Personnel Services</u>						
1101-06-411-01	Department Head	\$ 61,926	\$ 72,025	\$ 74,796	\$ 2,771	3.85%
1101-06-411-02	Full Time Employees	\$ 71,675	\$ 74,184	\$ 0	-\$ 74,184	-100.00%
1101-06-411-63	Longevity	\$ 375	\$ 450	\$ 525	\$ 75	16.67%
	Total Personnel Services	\$ 133,976	\$ 146,659	\$ 75,321	-\$ 71,338	-48.64%
<u>Supplies</u>						
1101-06-421-03	Professional Books	\$ 500	\$ 500	\$ 0	-\$ 500	-100.00%
1101-06-421-90	Office Supplies	\$ 500	\$ 500	\$ 500	\$ 0	0.00%
	Total Supplies	\$ 1,000	\$ 1,000	\$ 500	-\$ 500	-50.00%
<u>Other Services & Charges</u>						
1101-06-431-01	Attorney Fees - Code Hearings	\$ 6,000	\$ 6,000	\$ 6,000	\$ 0	0.00%
1101-06-432-03	Travel and Training	\$ 3,000	\$ 3,000	\$ 2,000	-\$ 1,000	-33.33%
1101-06-434-90	Payment of Claims/Litigation	\$ 42,000	\$ 42,000	\$ 40,000	-\$ 2,000	-4.76%
1101-06-439-03	Subscriptions, Dues, etc.	\$ 5,000	\$ 5,000	\$ 5,000	\$ 0	0.00%
1101-06-439-09	Miscellaneous Charges	\$ 1,500	\$ 1,500	\$ 0	-\$ 1,500	-100.00%
	Total Other Services & Charges	\$ 57,500	\$ 57,500	\$ 53,000	-\$ 4,500	-7.83%
	Total Department: 06 - Law	\$ 192,476	\$ 205,159	\$ 128,821	-\$ 76,338	-37.21%

COUNCIL

Account Number		2024	2025	2026	Increase /	
		Approved Budget	Approved Budget	Approved Budget	(Decrease)	%
Department: 07 - Council						
<u>Personnel Services</u>						
1101-07-411-02	Council Attorney	\$ 19,435	\$ 20,435	\$ 21,221	\$ 786	3.85%
1101-07-411-04	Council Members	\$ 122,328	\$ 180,000	\$ 186,930	\$ 6,930	3.85%
1101-07-411-65	Certifications	\$ 0	\$ 0	\$ 2,000	\$ 2,000	#DIV/0!
1101-07-413-05	Council Attorney Insurance Stipend	\$ 6,000	\$ 6,000	\$ 6,000	\$ 0	0.00%
	Total Personnel Services	\$ 147,763	\$ 206,435	\$ 216,151	\$ 9,716	4.71%
<u>Supplies</u>						
1101-07-421-90	Office Supplies	\$ 1,500	\$ 1,500	\$ 1,500	\$ 0	0.00%
	Total Supplies	\$ 1,500	\$ 1,500	\$ 1,500	\$ 0	0.00%
<u>Other Services & Charges</u>						
1101-07-432-03	Travel and Training	\$ 6,000	\$ 6,000	\$ 6,000	\$ 0	0.00%
1101-07-432-04	Telephone/Technology	\$ 3,500	\$ 3,500	\$ 0	-\$ 3,500	-100.00%
1101-07-439-03	Subscriptions, Dues, etc.	\$ 2,000	\$ 2,000	\$ 500	-\$ 1,500	-75.00%
1101-07-439-92	Community Promotion	\$ 5,000	\$ 5,000	\$ 5,000	\$ 0	0.00%
	Total Other Services & Charges	\$ 16,500	\$ 16,500	\$ 11,500	-\$ 5,000	-30.30%
	Total Department: 07 - Council	\$ 165,763	\$ 224,435	\$ 229,151	\$ 4,716	2.10%

ENGINEERING

Account Number		2024 Approved Budget	2025 Approved Budget	2026 Approved Budget	Increase / (Decrease)	%
Department: 13 - Engineering						
<u>Personnel Services</u>						
1101-13-411-01	Department Head	\$ 90,277	\$ 105,000	\$ 109,039	\$ 4,039	3.85%
1101-13-411-02	Full Time Employees	\$ 358,395	\$ 370,939	\$ 385,206	\$ 14,267	3.85%
1101-13-411-63	Longevity	\$ 11,850	\$ 13,006	\$ 12,975	-\$ 31	-0.24%
1101-13-411-65	PE Certification	\$ 10,000	\$ 10,000	\$ 10,000	\$ 0	0.00%
	Total Personnel Services	\$ 470,522	\$ 498,945	\$ 517,220	\$ 18,275	3.66%
<u>Supplies</u>						
1101-13-421-90	Office Supplies	\$ 8,000	\$ 8,000	\$ 4,000	-\$ 4,000	-50.00%
	Total Supplies	\$ 8,000	\$ 8,000	\$ 4,000	-\$ 4,000	-50.00%
<u>Other Services & Charges</u>						
1101-13-431-06	Consulting	\$ 5,000	\$ 5,000	\$ 5,000	\$ 0	0.00%
1101-13-432-03	Travel and Training	\$ 10,000	\$ 10,000	\$ 9,500	-\$ 500	-5.00%
1101-13-432-04	Telephone/Technology	\$ 750	\$ 750	\$ 0	-\$ 750	-100.00%
1101-13-436-01	Equipment Repair	\$ 2,500	\$ 2,500	\$ 2,000	-\$ 500	-20.00%
1101-13-439-03	Subscriptions, Dues, etc.	\$ 1,000	\$ 1,000	\$ 1,200	\$ 200	20.00%
	Total Other Services & Charges	\$ 19,250	\$ 19,250	\$ 17,700	-\$ 1,550	-8.05%
	Total Department: 13 - Engineering	\$ 497,772	\$ 526,195	\$ 538,920	\$ 12,725	2.42%

CODE ENFORCEMENT DEPARTMENT

Account Number		2024	2025	2026	Increase /	
		Approved Budget	Approved Budget	Approved Budget	(Decrease)	%
Department: 14 - Code						
<u>Personnel Services</u>						
1101-14-411-01	Department Head	\$ 70,000	\$ 75,000	\$ 77,885	\$ 2,885	3.85%
1101-14-411-02	Full Time Employees	\$ 318,603	\$ 329,755	\$ 342,450	\$ 12,695	3.85%
1101-14-411-63	Longevity	\$ 13,575	\$ 16,725	\$ 17,550	\$ 825	4.93%
	Total Personnel Services	\$ 402,178	\$ 421,480	\$ 437,885	\$ 16,405	3.89%
<u>Supplies</u>						
1101-14-422-01	Operating Supplies	\$ 3,500	\$ 3,500	\$ 3,500	\$ 0	0.00%
	Total Supplies	\$ 3,500	\$ 3,500	\$ 3,500	\$ 0	0.00%
<u>Other Services & Charges</u>						
1101-14-432-03	Travel and Training	\$ 3,000	\$ 3,000	\$ 3,000	\$ 0	0.00%
1101-14-432-04	Telephone/Technology	\$ 2,200	\$ 2,200	\$ 0	-\$ 2,200	-100.00%
1101-14-439-10	Clean Up, Board Up, Disposal. Etc	\$ 40,000	\$ 40,000	\$ 40,000	\$ 0	0.00%
	Total Other Services & Charges	\$ 45,200	\$ 45,200	\$ 43,000	-\$ 2,200	-4.87%
	Total Department: 14 - Code	\$ 450,878	\$ 470,180	\$ 484,385	\$ 14,205	3.02%

BUILDING DEPARTMENT

Account Number		2024 Approved Budget	2025 Approved Budget	2026 Approved Budget	Increase / (Decrease)	%
Department: 15 - Building						
<u>Personnel Services</u>						
1101-15-411-01	Department Head	\$ 70,000	\$ 75,000	\$ 77,885	\$ 2,885	3.85%
1101-15-411-02	Full Time Employees	\$ 182,210	\$ 188,589	\$ 262,304	\$ 73,715	39.09%
1101-15-411-63	Longevity	\$ 3,675	\$ 4,200	\$ 4,725	\$ 525	12.50%
	Total Personnel Services	\$ 255,885	\$ 267,789	\$ 344,914	\$ 77,125	28.80%
<u>Supplies</u>						
1101-15-422-01	Operating Supplies	\$ 2,000	\$ 2,000	\$ 2,000	\$ 0	0.00%
	Total Supplies	\$ 2,000	\$ 2,000	\$ 2,000	\$ 0	0.00%
<u>Other Services & Charges</u>						
1101-15-432-03	Travel and Training	\$ 4,000	\$ 4,000	\$ 4,000	\$ 0	0.00%
1101-15-432-04	Telephone/Technology	\$ 1,100	\$ 1,100	\$ 0	-\$ 1,100	-100.00%
1101-15-439-03	Subscriptions, Dues, etc.	\$ 800	\$ 800	\$ 800	\$ 0	0.00%
	Total Other Services & Charges	\$ 5,900	\$ 5,900	\$ 4,800	-\$ 1,100	-18.64%
	Total Department: 15 - Building	\$ 263,785	\$ 275,689	\$ 351,714	\$ 76,025	27.58%

FIRE

Account Number		2024 Approved Budget	2025 Approved Budget	2026 Approved Budget	Increase / (Decrease)	%
Department: 19 - Fire Department						
<u>Personnel Services</u>						
1101-19-411-01	Department Head	\$ 94,681	\$ 105,000	\$ 109,039	\$ 4,039	3.85%
1101-19-411-02	Asst Chiefs	\$ 351,612	\$ 397,324	\$ 412,608	\$ 15,284	3.85%
1101-19-411-02	Sworn Firefighters	\$ 8,498,855	\$ 9,603,712	\$ 10,696,722	\$ 1,093,010	11.38%
1101-19-411-02	Administrative Asst	\$ 48,134	\$ 49,818	\$ 51,734	\$ 1,916	3.85%
1101-19-411-12	Specialty Pay	\$ 550,000	\$ 543,050	\$ 738,000	\$ 194,950	35.90%
1101-19-411-60	Overtime	\$ 1,000,000	\$ 1,000,000	\$ 1,050,000	\$ 50,000	5.00%
1101-19-411-63	Longevity	\$ 450	\$ 525	\$ 675	\$ 150	28.57%
1101-19-411-66	Uniform Allowance	\$ 152,000	\$ 152,500	\$ 183,000	\$ 30,500	20.00%
1101-19-411-67	Pension Equalization	\$ 11,700	\$ 11,900	\$ 12,100	\$ 200	1.68%
1101-19-413-01	Social Security	\$ 15,257	\$ 16,673	\$ 18,000	\$ 1,327	7.96%
1101-19-413-02	Medicare	\$ 155,748	\$ 172,026	\$ 193,000	\$ 20,974	12.19%
1101-19-413-03	INPRS 14.2%	\$ 34,944	\$ 38,188	\$ 41,000	\$ 2,812	7.36%
1101-19-413-05	Health Insurance	\$ 2,900,000	\$ 3,199,627	\$ 3,226,471	\$ 26,844	0.84%
1101-19-413-06	Life/Disability Insurance	\$ 6,500	\$ 6,500	\$ 6,500	\$ 0	0.00%
1101-19-413-08	Deferred Comp Match	\$ 160,000	\$ 160,000	\$ 100,000	-\$ 60,000	-37.50%
1101-19-413-09	77 Pension 23.3% + 3%	\$ 1,887,243	\$ 2,132,579	\$ 2,755,000	\$ 622,421	29.19%
	Total Personnel Services	\$ 15,867,124	\$ 17,589,422	\$ 19,593,849	\$ 2,004,427	11.40%
<u>Supplies</u>						
1101-19-421-90	Office Supplies	\$ 6,000	\$ 6,000	\$ 6,000	\$ 0	0.00%
1101-19-422-01	Operating Supplies	\$ 250,000	\$ 260,000	\$ 260,000	\$ 0	0.00%
1101-19-422-03	Medical Supplies	\$ 210,000	\$ 220,500	\$ 220,500	\$ 0	0.00%
1101-19-429-10	Public Education Supplies	\$ 6,000	\$ 6,000	\$ 6,000	\$ 0	0.00%
	Total Supplies	\$ 472,000	\$ 492,500	\$ 492,500	\$ 0	0.00%
<u>Other Services & Charges</u>						
1101-19-431-09	Clinic Services	\$ 35,800	\$ 35,800	\$ 35,800	\$ 0	0.00%
1101-19-431-11	Physicals	\$ 120,000	\$ 120,000	\$ 130,000	\$ 10,000	8.33%
1101-19-432-03	Travel and Training	\$ 80,000	\$ 85,000	\$ 85,000	\$ 0	0.00%
1101-19-436-01	Building/Equipment Repairs	\$ 100,000	\$ 125,000	\$ 125,000	\$ 0	0.00%
1101-19-436-91	Laundry Maintenance	\$ 3,000	\$ 3,000	\$ 0	-\$ 3,000	-100.00%
1101-19-439-03	Subscriptions, Dues, etc.	\$ 20,000	\$ 20,000	\$ 20,000	\$ 0	0.00%
	Total Other Services & Charges	\$ 358,800	\$ 388,800	\$ 395,800	\$ 7,000	1.80%
	Total Department: 19 - Fire Department	\$ 16,697,924	\$ 18,470,722	\$ 20,482,149	\$ 2,011,427	10.89%

EMERGENCY MEDICAL SERVICES

Account Number		2024	2025	2026	Increase /	
		Approved Budget	Approved Budget	Approved Budget	(Decrease)	%
Department: 50 - EMS						
Capital Outlay						
6606-50-445-07	Medical Equipment	\$ 55,000	\$ 26,000	\$ 20,000	-\$ 6,000	-23.08%
6606-50-445-09	Ambulance	\$ 600,000	\$ 0	\$ 700,000	\$ 700,000	#DIV/0!
	Total Capital Outlay	\$ 655,000	\$ 26,000	\$ 720,000	\$ 694,000	2669.23%
	Total Department: 50 - EMS	\$ 655,000	\$ 26,000	\$ 720,000	\$ 694,000	2669.23%

POLICE DEPARTMENT

Account Number		2024	2025	2026	Increase /	%
		Approved Budget	Approved Budget	Approved Budget	(Decrease)	
Department: 20 - Police						
<u>Personnel Services</u>						
1101-20-411-01	Department Head	\$ 101,500	\$ 105,053	\$ 109,093	\$ 4,040	3.85%
1101-20-411-02	Asst Chiefs	\$ 289,500	\$ 199,756	\$ 207,438	\$ 7,682	3.85%
1101-20-411-02	Sworn Officers	\$ 8,425,890	\$ 8,848,040	\$ 9,155,160	\$ 307,120	3.47%
1101-20-411-02	Civilian Employees	\$ 629,982	\$ 736,356	\$ 807,854	\$ 71,498	9.71%
1101-20-411-03	Part time employees	\$ 32,000	\$ 72,000	\$ 72,000	\$ 0	0.00%
1101-20-411-12	Specialty Pay	\$ 75,000	\$ 75,000	\$ 75,000	\$ 0	0.00%
1101-20-411-60	Overtime	\$ 600,000	\$ 600,000	\$ 500,000	-\$ 100,000	-16.67%
1101-20-411-63	Longevity	\$ 11,325	\$ 11,475	\$ 12,300	\$ 825	7.19%
1101-20-411-65	Certifications	\$ 4,500	\$ 4,500	\$ 3,000	-\$ 1,500	-33.33%
1101-20-411-66	Uniform Allowance	\$ 338,200	\$ 338,200	\$ 338,200	\$ 0	0.00%
1101-20-413-01	Social Security	\$ 42,123	\$ 51,208	\$ 56,000	\$ 4,792	9.36%
1101-20-413-02	Medicare	\$ 137,261	\$ 159,361	\$ 164,000	\$ 4,639	2.91%
1101-20-413-03	INPRS 14.2%	\$ 74,564	\$ 87,396	\$ 97,100	\$ 9,704	11.10%
1101-20-413-05	Health Insurance	\$ 2,515,252	\$ 2,802,888	\$ 2,900,000	\$ 97,112	3.46%
1101-20-413-06	Life/Disability Insurance	\$ 7,000	\$ 7,000	\$ 7,000	\$ 0	0.00%
1101-20-413-08	Deferred Comp Match	\$ 180,000	\$ 180,000	\$ 75,000	-\$ 105,000	-58.33%
1101-20-413-09	77 Pension 23.3% + 3%	\$ 2,006,238	\$ 2,028,780	\$ 2,507,200	\$ 478,420	23.58%
	Total Personnel Services	\$ 15,470,335	\$ 16,307,013	\$ 17,086,345	\$ 779,332	4.78%
<u>Supplies</u>						
1101-20-422-01	Operating Supplies	\$ 120,000	\$ 120,000	\$ 120,000	\$ 0	0.00%
1101-20-429-11	Seminars/Community Relations	\$ 1,000	\$ 1,000	\$ 1,000	\$ 0	0.00%
	Total Supplies	\$ 121,000	\$ 121,000	\$ 121,000	\$ 0	0.00%
<u>Other Services & Charges</u>						
1101-20-431-09	Clinic Services	\$ 35,800	\$ 35,800	\$ 35,800	\$ 0	0.00%
1101-20-431-11	Testing	\$ 2,000	\$ 2,000	\$ 2,000	\$ 0	0.00%
1101-20-432-03	Travel and Training	\$ 2,000	\$ 2,000	\$ 2,000	\$ 0	0.00%
1101-20-433-01	Printing	\$ 1,800	\$ 1,800	\$ 1,800	\$ 0	0.00%
1101-20-436-01	Building Repair/Maintenance	\$ 100,000	\$ 100,000	\$ 50,000	-\$ 50,000	-50.00%
1101-20-439-03	Subscriptions, Dues, etc.	\$ 18,000	\$ 18,000	\$ 18,000	\$ 0	0.00%
1101-20-439-09	Miscellaneous Charges	\$ 5,000	\$ 5,000	\$ 5,000	\$ 0	0.00%
1101-20-439-11	Special Expense	\$ 13,000	\$ 13,000	\$ 13,000	\$ 0	0.00%
1101-20-439-12	Canine Expenses	\$ 9,000	\$ 9,000	\$ 9,000	\$ 0	0.00%
	Total Other Services & Charges	\$ 186,600	\$ 186,600	\$ 136,600	-\$ 50,000	-26.80%
	Total Department: 20 - Police	\$ 15,777,935	\$ 16,614,613	\$ 17,343,945	\$ 729,332	4.39%

PLANNING and COMMUNITY DEVELOPMENT

Account Number		2024	2025	2026	Increase /	
		Approved Budget	Approved Budget	Approved Budget	(Decrease)	%
Department: 21 - Planning						
<u>Personnel Services</u>						
1101-21-411-01	Department Head	\$ 90,277	\$ 105,000	\$ 109,039	\$ 4,039	3.85%
1101-21-411-02	Full Time Employees	\$ 236,634	\$ 300,115	\$ 254,336	-\$ 45,779	-15.25%
1101-21-411-06	Commission/Board/Secretary	\$ 7,275	\$ 7,275	\$ 7,275	\$ 0	0.00%
1101-21-411-63	Longevity	\$ 3,000	\$ 3,375	\$ 3,825	\$ 450	13.33%
1101-21-411-65	Certifications	\$ 0	\$ 2,500	\$ 4,000	\$ 1,500	60.00%
	Total Personnel Services	\$ 337,186	\$ 418,265	\$ 378,475	-\$ 39,790	-9.51%
<u>Supplies</u>						
1101-21-422-01	Operating Supplies	\$ 5,000	\$ 5,000	\$ 5,000	\$ 0	0.00%
	Total Supplies	\$ 5,000	\$ 5,000	\$ 5,000	\$ 0	0.00%
<u>Other Services & Charges</u>						
1101-21-432-03	Travel and Training	\$ 2,000	\$ 2,000	\$ 2,000	\$ 0	0.00%
1101-21-436-90	Service Contracts	\$ 7,500	\$ 7,500	\$ 5,000	-\$ 2,500	-33.33%
1101-21-439-03	Subscriptions, Dues, etc.	\$ 3,000	\$ 3,000	\$ 3,000	\$ 0	0.00%
	Total Other Services & Charges	\$ 12,500	\$ 12,500	\$ 10,000	-\$ 2,500	-20.00%
	Total Department: 21 - Planning	\$ 354,686	\$ 435,765	\$ 393,475	-\$ 42,290	-9.70%

CENTRAL SERVICES DEPARTMENT

Account Number		2024 Approved Budget	2025 Approved Budget	2026 Approved Budget	Increase / (Decrease)	%
Department: 22 Central Services Department						
<u>Personnel Services</u>						
1101-22-411-02	Full Time Employees	\$ 907,174	\$ 951,264	\$ 811,616	-\$ 139,648	-14.68%
1101-22-411-03	Part Time Employees	\$ 11,440	\$ 11,440	\$ 11,440	\$ 0	0.00%
1101-22-411-60	Overtime	\$ 15,000	\$ 15,000	\$ 15,000	\$ 0	0.00%
1101-22-411-63	Longevity	\$ 12,775	\$ 11,345	\$ 8,150	-\$ 3,195	-28.16%
1101-22-411-70	Miscellaneous	\$ 0	\$ 0	\$ 24,000	\$ 24,000	#DIV/0!
	Total Personnel Services	\$ 946,389	\$ 989,049	\$ 870,206	-\$ 118,843	-12.02%
<u>Supplies</u>						
1101-22-421-90	Office Supplies	\$ 2,000	\$ 2,000	\$ 2,000	\$ 0	0.00%
1101-22-422-02	Gas, Oil, etc	\$ 1,000,000	\$ 1,000,000	\$ 1,000,000	\$ 0	0.00%
1101-22-422-05	Equipment/Vehicles/Maint Supplies	\$ 185,000	\$ 185,000	\$ 85,000	-\$ 100,000	-54.05%
1101-22-429-08	Uniform/Supplies	\$ 7,550	\$ 7,550	\$ 7,550	\$ 0	0.00%
	Total Supplies	\$ 1,194,550	\$ 1,194,550	\$ 1,094,550	-\$ 100,000	-8.37%
<u>Other Services & Charges</u>						
1101-22-431-09	Health Screenings/Vaccines	\$ 1,000	\$ 1,000	\$ 1,000	\$ 0	0.00%
1101-22-432-03	Travel and Training	\$ 1,000	\$ 2,000	\$ 2,000	\$ 0	0.00%
1101-22-436-01	Building/Equipment Maintenance	\$ 145,000	\$ 200,000	\$ 100,000	-\$ 100,000	-50.00%
1101-22-437-05	Uniforms	\$ 11,080	\$ 12,500	\$ 12,500	\$ 0	0.00%
1101-22-439-09	Miscellaneous Charges	\$ 1,500	\$ 1,500	\$ 1,500	\$ 0	0.00%
	Total Other Services & Charges	\$ 159,580	\$ 217,000	\$ 117,000	-\$ 100,000	-46.08%
	Total Department: 22 - Central Services Department	\$ 2,300,519	\$ 2,400,599	\$ 2,081,756	-\$ 318,843	-13.28%

REDEVELOPMENT

Account Number		2024 Approved Budget	2025 Approved Budget	2026 Approved Budget	Increase / (Decrease)	%
Department: 28 - Redevelopment						
<u>Personnel Services</u>						
1101-28-411-02	Full Time Employees	\$ 247,205	\$ 180,676	\$ 187,626	\$ 6,950	3.85%
1101-28-411-63	Longevity	\$ 4,725	\$ 5,175	\$ 5,625	\$ 450	8.70%
	Total Personnel Services	\$ 251,930	\$ 185,851	\$ 193,251	\$ 7,400	3.98%
<u>Supplies</u>						
1101-28-421-90	Office Supplies	\$ 1,000	\$ 1,000	\$ 1,000	\$ 0	0.00%
	Total Supplies	\$ 1,000	\$ 1,000	\$ 1,000	\$ 0	0.00%
<u>Other Services & Charges</u>						
1101-28-431-04	Professional Services	\$ 130,000	\$ 130,000	\$ 100,000	-\$ 30,000	-23.08%
1101-28-432-03	Travel and Training	\$ 4,000	\$ 4,000	\$ 4,000	\$ 0	0.00%
1101-28-433-02	Publications	\$ 1,200	\$ 1,200	\$ 1,200	\$ 0	0.00%
	Total Other Services & Charges	\$ 135,200	\$ 135,200	\$ 105,200	-\$ 30,000	-22.19%
	Total Department: 28 - Redevelopment	\$ 388,130	\$ 322,051	\$ 299,451	-\$ 22,600	-7.02%

CEMETERY

Account Number		2024 Approved Budget	2025 Approved Budget	2026 Approved Budget	Increase / (Decrease)	%
Department: 29 - Cemetery						
<u>Other Services & Charges</u>						
1101-29-439-09	Maintenance	\$ 30,000	\$ 30,000	\$ 30,000	\$ 0	0.00%
	Total Other Services & Charges	\$ 30,000	\$ 30,000	\$ 30,000	\$ 0	0.00%
	Total Department: 29 - Cemetery	\$ 30,000	\$ 30,000	\$ 30,000	\$ 0	0.00%

MOTOR VEHICLE HIGHWAY

Account Number		2024 Approved Budget	2025 Approved Budget	2026 Approved Budget	Increase / (Decrease)	%
Department: 50 - Motor Vehicle Highway						
<u>Personnel Services</u>						
2201-50-411-01	Department Head	\$ 78,332	\$ 85,000	\$ 88,270	\$ 3,270	3.85%
2201-50-411-02	Full Time Employees	\$ 1,763,606	\$ 1,845,291	\$ 1,745,555	-\$ 99,736	-5.40%
2201-50-411-12	Specialty CDL Instructors	\$ 5,000	\$ 5,000	\$ 5,000	\$ 0	0.00%
2201-50-411-60	Overtime	\$ 80,000	\$ 80,000	\$ 80,000	\$ 0	0.00%
2201-50-411-63	Longevity	\$ 23,015	\$ 23,825	\$ 25,300	\$ 1,475	6.19%
2201-50-411-64	FTO (Flexible Time Off) Plan	\$ 8,000	\$ 8,000	\$ 8,000	\$ 0	0.00%
2201-50-411-70	Miscellaneous	\$ 0	\$ 0	\$ 64,000	\$ 64,000	#DIV/0!
2201-50-413-01	Social Security	\$ 126,195	\$ 126,921	\$ 125,000	-\$ 1,921	-1.51%
2201-50-413-02	Medicare	\$ 29,513	\$ 29,683	\$ 29,300	-\$ 383	-1.29%
2201-50-413-03	INPRS 14.2%	\$ 289,028	\$ 289,028	\$ 286,300	-\$ 2,728	-0.94%
2201-50-413-04	Unemployment	\$ 5,000	\$ 5,000	\$ 5,000	\$ 0	0.00%
2201-50-413-05	Employee Insurance Benefits	\$ 600,000	\$ 649,104	\$ 575,000	-\$ 74,104	-11.42%
2201-50-413-06	Life Insurance	\$ 2,200	\$ 2,200	\$ 2,200	\$ 0	0.00%
2201-50-413-06	Deferred Comp Benefit	\$ 20,000	\$ 20,000	\$ 10,000	-\$ 10,000	-50.00%
2201-50-411-02	Reimburse CSD	\$ 77,453	\$ 84,094	\$ 84,094	\$ 0	0.00%
	Total Personnel Services	\$ 3,107,342	\$ 3,253,146	\$ 3,133,019	-\$ 120,127	-3.69%
<u>Supplies</u>						
2201-50-421-90	Office Supplies	\$ 1,500	\$ 1,500	\$ 1,500	\$ 0	0.00%
2201-50-429-08	Uniform Supplies	\$ 7,500	\$ 7,500	\$ 7,500	\$ 0	0.00%
2201-50-429-13	Traffic Supplies	\$ 45,000	\$ 45,000	\$ 45,000	\$ 0	0.00%
	Total Supplies	\$ 54,000	\$ 54,000	\$ 54,000	\$ 0	0.00%
<u>Other Services & Charges</u>						
2201-50-431-09	Health Screenings/Vaccines	\$ 5,000	\$ 5,000	\$ 5,000	\$ 0	0.00%
2201-50-432-03	Travel and Training	\$ 3,000	\$ 4,000	\$ 4,000	\$ 0	0.00%
2201-50-432-04	Telephone/Paging	\$ 8,000	\$ 10,000	\$ 10,000	\$ 0	0.00%
2201-50-433-02	Publications	\$ 500	\$ 500	\$ 500	\$ 0	0.00%
2201-50-437-05	Uniforms	\$ 16,000	\$ 9,000	\$ 16,000	\$ 7,000	77.78%
2201-50-439-09	Miscellaneous Charges	\$ 3,000	\$ 3,000	\$ 3,000	\$ 0	0.00%
	Total Other Services & Charges	\$ 35,500	\$ 31,500	\$ 38,500	\$ 7,000	22.22%
<u>Capital Outlays</u>						
2201-50-442-01	Street repair CCMG - moved to MVHR	\$ 1,500,000	\$ 0	\$ 0	\$ 0	#DIV/0!
	Total Capital Outlays	\$ 1,500,000	\$ 0	\$ 0	\$ 0	#DIV/0!
	Total Department: 50 - Motor Vehicle Highway	\$ 4,696,842	\$ 3,338,646	\$ 3,225,519	-\$ 113,127	-3.39%

MOTOR VEHICLE HIGHWAY - RESTRICTED

Account Number	2024 Approved Budget	2025 Approved Budget	2026 Approved Budget	Increase / (Decrease)	%
Department: 50 - Motor Vehicle Highway - Restricted					
<u>Capital Outlays MVHR</u>					
2203-50-442-01	\$ 0	\$ 1,500,000	\$ 1,000,000	-\$ 500,000	-33.33%
	Total Capital Outlays	\$ 1,500,000	\$ 1,000,000	-\$ 500,000	-33.33%
	Total Department: 50 - Motor Vehicle Highway - Restricted	\$ 1,500,000	\$ 1,000,000	-\$ 500,000	-33.33%

LOCAL ROAD AND STREET

Account Number	2024 Approved Budget	2025 Approved Budget	2026 Approved Budget	Increase / (Decrease)	%
Department: 50 - Local Road and Street					
<u>Capital Outlays MVHR</u>					
2202-50-442-01	\$ 500,000	\$ 500,000	\$ 500,000	\$ 0	0.00%
2202-50-442-04	\$ 325,000	\$ 335,000	\$ 335,000	\$ 0	0.00%
2202-50-445-02	\$ 330,000	\$ 425,000	\$ 230,000	-\$ 195,000	-45.88%
	Total Capital Outlays	\$ 1,260,000	\$ 1,065,000	-\$ 195,000	-15.48%
	Total Department: 50 - Local Road and Street	\$ 1,260,000	\$ 1,065,000	-\$ 195,000	-15.48%

<u>Equipment</u>	
F-600 4x4 mini dump w/plow	\$ 150,000
F-350 4x4 crew cab P/U w/plow	<u>\$ 80,000</u>
	\$ 230,000

PARK AND RECREATION

Account Number		2024 Approved Budget	2025 Approved Budget	2026 Approved Budget	Increase / (Decrease)	%
Department: 50 - Park and Recreation						
<u>Personnel Services</u>						
2204-50-411-01	Department Head	\$ 80,000	\$ 85,000	\$ 88,270	\$ 3,270	3.85%
2204-50-411-02	Full Time Employees	\$ 1,505,730	\$ 1,798,869	\$ 1,836,295	\$ 37,426	2.08%
2204-50-411-03	Temporary/Summer Help	\$ 881,370	\$ 800,000	\$ 800,000	\$ 0	0.00%
2204-50-411-60	Overtime	\$ 25,000	\$ 25,000	\$ 25,000	\$ 0	0.00%
2204-50-411-63	Longevity	\$ 23,125	\$ 20,010	\$ 21,170	\$ 1,160	5.80%
2204-50-411-64	FTO	\$ 12,000	\$ 12,000	\$ 12,000	\$ 0	0.00%
2204-50-411-70	Miscellaneous	\$ 0	\$ 0	\$ 32,000	\$ 32,000	#DIV/0!
2204-50-413-01	Social Security	\$ 161,733	\$ 169,934	\$ 174,550	\$ 4,616	2.72%
2204-50-413-02	Medicare	\$ 37,825	\$ 39,743	\$ 41,000	\$ 1,257	3.16%
2204-50-413-03	PERF 14.2%	\$ 256,820	\$ 275,605	\$ 286,100	\$ 10,495	3.81%
2204-50-413-04	Unemployment	\$ 5,000	\$ 5,000	\$ 5,000	\$ 0	0.00%
2204-50-413-05	Employee Insurance Benefits	\$ 365,000	\$ 410,961	\$ 540,000	\$ 129,039	31.40%
2204-50-413-06	Life Insurance	\$ 2,000	\$ 2,000	\$ 2,000	\$ 0	0.00%
2204-50-413-08	Deferred Comp	\$ 20,000	\$ 20,000	\$ 11,000	-\$ 9,000	-45.00%
2204-50-411-02	Reimburse CSD	\$ 81,370	\$ 88,344	\$ 88,344	\$ 0	0.00%
	Total Personnel Services	\$ 3,456,973	\$ 3,752,466	\$ 3,962,729	\$ 210,263	5.60%
<u>Supplies</u>						
2204-50-421-90	Office Supplies	\$ 8,000	\$ 8,000	\$ 8,000	\$ 0	0.00%
2204-50-422-02	Gas, Oil, Parts, etc.	\$ 73,000	\$ 73,000	\$ 73,000	\$ 0	0.00%
2204-50-429-09	Merrifield/Ironworks Complex Supplies	\$ 42,000	\$ 42,000	\$ 42,000	\$ 0	0.00%
2204-50-429-14	Maintenance Supplies	\$ 110,000	\$ 150,000	\$ 150,000	\$ 0	0.00%
2204-50-429-15	Program Supplies	\$ 60,000	\$ 70,000	\$ 40,000	-\$ 30,000	-42.86%
2204-50-429-16	Golf Course Concessions	\$ 60,000	\$ 85,000	\$ 105,000	\$ 20,000	23.53%
2204-50-429-18	Athletic Event Supplies	\$ 70,000	\$ 70,000	\$ 40,000	-\$ 30,000	-42.86%
2204-50-429-19	Battell Center Supplies	\$ 15,000	\$ 15,000	\$ 12,000	-\$ 3,000	-20.00%
2204-50-429-20	Golf Course Supplies	\$ 65,000	\$ 65,000	\$ 65,000	\$ 0	0.00%
2204-50-429-21	Other Concessions	\$ 5,000	\$ 5,000	\$ 35,000	\$ 30,000	600.00%
2204-50-429-23	Merrifield Concessions	\$ 18,000	\$ 18,000	\$ 8,000	-\$ 10,000	-55.56%
	Total Supplies	\$ 526,000	\$ 601,000	\$ 578,000	-\$ 23,000	-3.83%
<u>Other Services & Charges</u>						
2204-50-431-09	Health Screenings/Vaccines	\$ 8,000	\$ 8,000	\$ 8,000	\$ 0	0.00%
2204-50-432-02	Postage and Freight	\$ 2,000	\$ 2,000	\$ 2,000	\$ 0	0.00%
2204-50-432-03	Travel and Training	\$ 8,000	\$ 8,000	\$ 8,000	\$ 0	0.00%
2204-50-432-04	Telephone and Technoogy	\$ 7,000	\$ 8,000	\$ 11,000	\$ 3,000	37.50%
2204-50-433-01	Printing/Newsletter etc.	\$ 10,000	\$ 10,000	\$ 10,000	\$ 0	0.00%
2204-50-434-90	Insurance Premiums/Deductions	\$ 200,000	\$ 250,000	\$ 200,000	-\$ 50,000	-20.00%
2204-50-435-01	MU/AEP Charges	\$ 500,000	\$ 500,000	\$ 500,000	\$ 0	0.00%
2204-50-435-02	NIPSCO	\$ 50,000	\$ 50,000	\$ 50,000	\$ 0	0.00%
2204-50-436-01	Equipment/Facility Repairs	\$ 100,000	\$ 120,000	\$ 50,000	-\$ 70,000	-58.33%
2204-50-436-90	Service Contracts	\$ 180,000	\$ 250,000	\$ 250,000	\$ 0	0.00%
2204-50-437-05	Uniform/Port0o-lets	\$ 17,500	\$ 17,500	\$ 20,000	\$ 2,500	14.29%
2204-50-439-03	Subscriptions, Dues, etc.	\$ 3,000	\$ 5,000	\$ 5,000	\$ 0	0.00%
2204-50-439-09	Miscellaneous Charges	\$ 1,000	\$ 1,000	\$ 1,000	\$ 0	0.00%
2204-50-439-18	Instructor Fees	\$ 15,000	\$ 15,000	\$ 15,000	\$ 0	0.00%
2204-50-439-19	Official/Referee Fees	\$ 26,000	\$ 26,000	\$ 26,000	\$ 0	0.00%
2204-50-439-21	Recreation/Event Entertainment	\$ 74,000	\$ 114,000	\$ 94,000	-\$ 20,000	-17.54%
2204-50-439-93	Sales Tax	\$ 25,000	\$ 30,000	\$ 40,000	\$ 10,000	33.33%
	Total Other Services & Charges	\$ 1,226,500	\$ 1,414,500	\$ 1,290,000	-\$ 124,500	-8.80%
	Total Department: 50 - Park and Recreation	\$ 5,209,473	\$ 5,767,966	\$ 5,830,729	\$ 62,763	1.09%

PARK AND RECREATION NON-REVERTING

Account Number		2024 Approved Budget	2025 Approved Budget	2026 Approved Budget	Increase / (Decrease)	%
Department: 50 - Park and Recreation Non-Reverting						
<u>Personnel Services</u>						
2211-50-411-03	Temporary Help	\$ 25,000	\$ 25,000	\$ 0	-\$ 25,000	-100.00%
	Total Personnel Services	\$ 25,000	\$ 25,000	\$ 0	-\$ 25,000	-100.00%
<u>Supplies</u>						
2211-50-429-09	Wilson Supplies and Repairs	\$ 57,000	\$ 70,000	\$ 20,000	-\$ 50,000	-71.43%
2211-50-429-17	Landscaping/Chemical Supplies	\$ 100,000	\$ 105,000	\$ 105,000	\$ 0	0.00%
	Youth Athletics Supplies/Equip	\$ 0	\$ 0	\$ 40,000	\$ 40,000	#DIV/0!
	Camp Program Supplies/Equip	\$ 0	\$ 0	\$ 20,000	\$ 20,000	#DIV/0!
	Special Event Program Supplies	\$ 0	\$ 0	\$ 18,000	\$ 18,000	#DIV/0!
	Total Supplies	\$ 157,000	\$ 175,000	\$ 203,000	\$ 28,000	16.00%
<u>Other Services & Charges</u>						
Professional Services						
2211-50-431-06	Consulting	\$ 95,000	\$ 95,000	\$ 20,000	-\$ 75,000	-78.95%
2211-50-436-90	Animal Control	\$ 15,000	\$ 50,000	\$ 25,000	-\$ 25,000	-50.00%
	Camp Field Trips and Enrichment	\$ 0	\$ 0	\$ 10,000	\$ 10,000	#DIV/0!
Repairs and Maintenance						
	Ironworks Maintenance	\$ 0	\$ 0	\$ 75,000	\$ 75,000	#DIV/0!
2211-50-436-01	Golf Cart Repair	\$ 5,000	\$ 5,000	\$ 5,000	\$ 0	0.00%
2211-50-436-22	Athletic Field Maintenance	\$ 15,000	\$ 15,000	\$ 0	-\$ 15,000	-100.00%
Communication and Transportation						
2211-50-432-04	GPS Contract	\$ 19,000	\$ 35,000	\$ 35,000	\$ 0	0.00%
2211-50-432-04	Wilson Hill Phone and Internet	\$ 2,500	\$ 2,500	\$ 2,500	\$ 0	0.00%
	Total Other Services & Charges	\$ 151,500	\$ 202,500	\$ 172,500	-\$ 30,000	-14.81%
<u>Capital Outlays</u>						
2211-50-444-10	Equipment	\$ 120,300	\$ 90,000	\$ 91,500	\$ 1,500	1.67%
	Total Capital Outlays	\$ 120,300	\$ 90,000	\$ 91,500	\$ 1,500	1.67%
	Total Department: 50 - Park and Recreation Non-Reverting	\$ 453,800	\$ 492,500	\$ 467,000	-\$ 25,500	-5.18%

<u>Equipment</u>	
Rotary Mower	\$ 46,000
Pro Gator	\$ 37,000
Debris Blower	<u>\$ 8,500</u>
	\$ 91,500

LAW ENFORCEMENT CONTINUING EDUCATION

Account Number		2024	2025	2026	Increase /	
		Approved Budget	Approved Budget	Approved Budget	(Decrease)	%
Department: 50 - Law Enforcement Continuing Education						
<u>Supplies</u>						
2228-50-422-36	Ammunition	\$ 40,000	\$ 45,000	\$ 45,000	\$ 0	0.00%
	Total Supplies	\$ 40,000	\$ 45,000	\$ 45,000	\$ 0	0.00%
<u>Other Services & Charges</u>						
2228-50-432-03	Travel and Training	\$ 50,000	\$ 50,000	\$ 50,000	\$ 0	0.00%
	Total Other Services & Charges	\$ 50,000	\$ 50,000	\$ 50,000	\$ 0	0.00%
<u>Capital Outlays</u>						
2228-50-445-08	Vests	\$ 25,000	\$ 34,000	\$ 91,200	\$ 57,200	168.24%
	Total Capital Outlays	\$ 25,000	\$ 34,000	\$ 91,200	\$ 57,200	168.24%
	Total Department: 50 - Law Enforcement Continuing Education	\$ 115,000	\$ 129,000	\$ 186,200	\$ 57,200	44.34%

PUBLIC SAFETY LIT

Account Number		2024 Approved Budget	2025 Approved Budget	2026 Approved Budget	Increase / (Decrease)	%
Department: 50 Public Safety LIT						
<u>Supplies</u>						
2240-50-422-05	Equipment/Vehicles/Maint Supplies	\$ 0	\$ 0	\$ 100,000	\$ 100,000	#DIV/0!
2240-50-429-08	Dept. Uniform	\$ 50,000	\$ 50,000	\$ 50,000	\$ 0	0.00%
	Total Supplies	\$ 50,000	\$ 50,000	\$ 150,000	\$ 100,000	200.00%
<u>Other Services & Charges</u>						
2240-50-431-11	New Hire Physicals	\$ 40,000	\$ 40,000	\$ 40,000	\$ 0	0.00%
2240-50-436-01	Maintenance and Repair	\$ 20,000	\$ 20,000	\$ 120,000	\$ 100,000	500.00%
2240-50-436-90	Fire Service Contracts	\$ 393,000	\$ 300,000	\$ 300,000	\$ 0	0.00%
2240-50-436-90	Police Service Contracts	\$ 400,000	\$ 400,000	\$ 475,000	\$ 75,000	18.75%
	Total Other Services & Charges	\$ 853,000	\$ 760,000	\$ 935,000	\$ 175,000	23.03%
<u>Debt Service</u>						
2240-50-438-01	Principal Payment	\$ 1,032,353	\$ 921,668	\$ 1,621,000	\$ 699,332	75.88%
2240-50-438-02	Interest Payment	\$ 69,211	\$ 46,742	\$ 30,000	-\$ 16,742	-35.82%
	Total Debt Service	\$ 1,101,564	\$ 968,410	\$ 1,651,000	\$ 682,590	70.49%
<u>Capital Outlays</u>						
2240-50-445-08	PD Misc Equip	\$ 200,000	\$ 123,500	\$ 137,500	\$ 14,000	11.34%
2240-50-445-09	2026 Cars	\$ 80,000	\$ 880,000	\$ 465,000	-\$ 415,000	-47.16%
2240-50-445-13	Fire Equip	\$ 790,000	\$ 2,043,000	\$ 335,000	-\$ 1,708,000	-83.60%
	Total Capital Outlays	\$ 1,070,000	\$ 3,046,500	\$ 937,500	-\$ 2,109,000	-69.23%
	Total Department: 50 - Public Safety LIT	\$ 3,074,564	\$ 4,824,910	\$ 3,673,500	-\$ 1,151,410	-23.86%

<u>PD Equip</u>		<u>Fire Equip</u>	
canine	\$ 15,000	misc	\$ 250,000
drone kit	\$ 12,500	training facility	\$ 50,000
car computers	\$ 65,000	fire alarm installs	\$ 35,000
rifle shields	\$ 30,000	St. 1 HVAC	\$ 0
firearms	\$ 10,000		\$ 335,000
radio equip	\$ 5,000		
	\$ 137,500		

CUMULATIVE CAPITAL IMPROVEMENT

Account Number		2024 Approved Budget	2025 Approved Budget	2026 Approved Budget	Increase / (Decrease)	%
Department: 50 - Cumulative Capital Improvement						
Other Services & Charges						
4401-50-438-01	2019 Aerial Fire Truck Principal 16-19/19	\$ 100,000	\$ 100,000	\$ 308,000	\$ 208,000	208.00%
4401-50-438-02	Interest	\$ 8,475	\$ 6,720	\$ 5,000	-\$ 1,720	-25.60%
Total Other Services & Charges		\$ 108,475	\$ 106,720	\$ 313,000	\$ 206,280	193.29%
Total Department: 50 - Cumulative Capital Improvement		\$ 108,475	\$ 106,720	\$ 313,000	\$ 206,280	193.29%

CUMULATIVE CAPITAL DEVELOPMENT

Account Number		2024 Approved Budget	2025 Approved Budget	2026 Approved Budget	Increase / (Decrease)	%
Department: 50 - Cumulative Capital Development						
Other Services & Charges						
4402-50-436-90	Service Contracts/Software Maintenance	\$ 400,000	\$ 400,000	\$ 400,000	\$ 0	0.00%
Total Other Services & Charges		\$ 400,000	\$ 400,000	\$ 400,000	\$ 0	0.00%
Capital Outlays						
4402-50-445-11	Computer Equipment/Software	\$ 400,000	\$ 400,000	\$ 400,000	\$ 0	0.00%
Total Capital Outlays		\$ 400,000	\$ 400,000	\$ 400,000	\$ 0	0.00%
Total Department: 50 - Cumulative Capital Development		\$ 800,000	\$ 800,000	\$ 800,000	\$ 0	0.00%

CUMULATIVE SEWER

Account Number		2024 Approved Budget	2025 Approved Budget	2026 Approved Budget	Increase / (Decrease)	%
Department: 50 - Cumulative Sewer						
Capital Outlays						
4428-50-445-21	Storm/Sanitary Reconstruction	\$ 50,000	\$ 225,000	\$ 175,000	-\$ 50,000	-22.22%
Total Capital Outlays		\$ 50,000	\$ 225,000	\$ 175,000	-\$ 50,000	-22.22%
Total Department: 50 - Cumulative Sewer		\$ 50,000	\$ 225,000	\$ 175,000	-\$ 50,000	-22.22%

CEDIT

Account Number		2024 Approved Budget	2025 Approved Budget	2026 Approved Budget	Increase / (Decrease)	%
Department: 50 - CEDIT						
Supplies						
2209-50-422-02	MVH Gas, Oil, etc.	\$ 125,000	\$ 125,000	\$ 125,000	\$ 0	0.00%
2209-50-423-01	Street Material/Dust Control	\$ 175,000	\$ 175,000	\$ 175,000	\$ 0	0.00%
2209-50-423-03	MVH Equipment/Parts, Supplies	\$ 185,000	\$ 185,000	\$ 185,000	\$ 0	0.00%
2209-50-429-17	Landscaping Supplies/Chemicals	\$ 120,000	\$ 120,000	\$ 120,000	\$ 0	0.00%
2209-50-429-91	Salt	\$ 175,000	\$ 175,000	\$ 175,000	\$ 0	0.00%
	Total Supplies	\$ 780,000	\$ 780,000	\$ 780,000	\$ 0	0.00%
Other Services & Charges						
2209-50-431-04	Chamber of Commerce - move to 431.07	\$ 25,000	\$ 0	\$ 0	\$ 0	
2209-50-431-05	Humane Society	\$ 566,500	\$ 583,500	\$ 601,000	\$ 17,500	3.00%
2209-50-431-06	Consulting	\$ 300,000	\$ 300,000	\$ 300,000	\$ 0	0.00%
2209-50-431-07	Contributions	\$ 25,000	\$ 75,000	\$ 50,000	-\$ 25,000	-33.33%
2209-50-431-09	Clinic Services	\$ 81,600	\$ 120,000	\$ 300,000	\$ 180,000	150.00%
2209-50-431-13	EMS Billing Service	\$ 140,000	\$ 160,000	\$ 200,000	\$ 40,000	25.00%
2209-50-434-90	MVH Insurance Premiums/Deductibles	\$ 230,000	\$ 300,000	\$ 300,000	\$ 0	0.00%
2209-50-435-01	MVH/City MU Charges	\$ 165,000	\$ 665,000	\$ 665,000	\$ 0	0.00%
2209-50-435-02	MVH/City NIPSCO	\$ 80,000	\$ 130,000	\$ 130,000	\$ 0	0.00%
2209-50-436-01	MVH Building/Equipment Repair	\$ 200,000	\$ 250,000	\$ 250,000	\$ 0	0.00%
2209-50-436-02	City Maintenance	\$ 175,000	\$ 200,000	\$ 200,000	\$ 0	0.00%
2209-50-436-23	Park Repairs and Maintenance	\$ 250,000	\$ 450,000	\$ 450,000	\$ 0	0.00%
2209-50-436-80	City Hall	\$ 250,000	\$ 250,000	\$ 250,000	\$ 0	0.00%
2209-50-436-89	IT Service Contracts	\$ 250,000	\$ 250,000	\$ 1,000,000	\$ 750,000	300.00%
2209-50-436-90	Engineering Maintenance	\$ 175,000	\$ 175,000	\$ 175,000	\$ 0	0.00%
2209-50-436-93	Signal Maintenance	\$ 200,000	\$ 200,000	\$ 200,000	\$ 0	0.00%
	Total Other Services & Charges	\$ 3,113,100	\$ 4,108,500	\$ 5,071,000	\$ 962,500	23.43%
Capital Outlays						
2209-50-443-93	Fire Station 3 - Douglas Rd. Exit Signal	\$ 400,000	\$ 100,000	\$ 0	-\$ 100,000	-100.00%
2209-50-444-05	Salt Barn MVH	\$ 0	\$ 0	\$ 500,000	\$ 500,000	#DIV/0!
2209-50-445-02	Street/CSD/Park Equipment	\$ 541,300	\$ 832,000	\$ 550,000	-\$ 282,000	-33.89%
2209-50-445-09	Vehicles	\$ 40,000	\$ 0	\$ 0	\$ 0	#DIV/0!
2209-50-445-17	Park Improvements	\$ 1,252,000	\$ 1,600,000	\$ 500,000	-\$ 1,100,000	-68.75%
	Total Capital Outlays	\$ 2,233,300	\$ 2,532,000	\$ 1,550,000	-\$ 982,000	-38.78%
	Total Department: 50 - CEDIT	\$ 6,126,400	\$ 7,420,500	\$ 7,401,000	-\$ 19,500	-0.26%
	<u>MVH Equip</u>		Refurbish trucks	\$ 350,000	Refurbish leaf vacs	\$ 200,000

FIRE PENSION

Account Number		2024 Approved Budget	2025 Approved Budget	2026 Approved Budget	Increase / (Decrease)	%
Department: 50 - Fire Pension						
<u>Personnel Services</u>						
8801-50-411-05	Pension Benefits	\$ 2,073,250	\$ 2,103,250	\$ 2,103,250	\$ 0	0.00%
8801-50-411-06	Secretary & Pension Board Members	\$ 6,750	\$ 6,750	\$ 6,750	\$ 0	0.00%
8801-50-411-07	Death Benefits	\$ 36,000	\$ 36,000	\$ 36,000	\$ 0	0.00%
	Total Personnel Services	\$ 2,116,000	\$ 2,146,000	\$ 2,146,000	\$ 0	0.00%
<u>Supplies</u>						
8801-50-429-09	Misc. Supplies	\$ 1,000	\$ 1,000	\$ 1,000	\$ 0	0.00%
	Total Supplies	\$ 1,000	\$ 1,000	\$ 1,000	\$ 0	0.00%
<u>Other Services & Charges</u>						
8801-50-431-01	Legal Fees	\$ 2,000	\$ 2,000	\$ 2,000	\$ 0	0.00%
8801-50-432-03	Travel and Training	\$ 500	\$ 500	\$ 500	\$ 0	0.00%
8801-50-436-01	Equipment Repairs	\$ 500	\$ 500	\$ 500	\$ 0	0.00%
	Total Other Services & Charges	\$ 3,000	\$ 3,000	\$ 3,000	\$ 0	0.00%
	Total Department: 50 - Fire Pension	\$ 2,120,000	\$ 2,150,000	\$ 2,150,000	\$ 0	0.00%

POLICE PENSION

Account Number		2024 Approved Budget	2025 Approved Budget	2026 Approved Budget	Increase / (Decrease)	%
Department: 50 - Police Pension						
<u>Personnel Services</u>						
8802-50-411-05	Pension Benefits	\$ 1,390,500	\$ 1,308,500	\$ 1,266,500	-\$ 42,000	-3.21%
8802-50-411-06	Secretary Salary	\$ 3,000	\$ 3,000	\$ 3,000	\$ 0	0.00%
8802-50-411-07	Death Benefits	\$ 36,000	\$ 36,000	\$ 36,000	\$ 0	0.00%
	Total Personnel Services	\$ 1,429,500	\$ 1,347,500	\$ 1,305,500	-\$ 42,000	-3.12%
<u>Other Services & Charges</u>						
8802-50-431-01	Legal Fees	\$ 2,100	\$ 2,100	\$ 2,100	\$ 0	0.00%
8802-50-432-03	Travel and Training	\$ 400	\$ 400	\$ 400	\$ 0	0.00%
	Total Other Services & Charges	\$ 2,500	\$ 2,500	\$ 2,500	\$ 0	0.00%
	Total Department: 50 - Police Pension	\$ 1,432,000	\$ 1,350,000	\$ 1,308,000	-\$ 42,000	-3.11%

DETAILED SUMMARY - GENERAL

	2024	2025	2026	Increase /	
	Approved Budget	Approved Budget	Approved Budget	(Decrease)	%
Expenses					
<u>Personnel Services</u>					
Mayor	\$ 194,082	\$ 197,720	\$ 210,042	\$ 12,322	6.23%
Controller	\$ 2,936,169	\$ 3,849,898	\$ 3,577,848	-\$ 272,050	-7.07%
Clerk	\$ 183,567	\$ 196,972	\$ 203,801	\$ 6,829	3.47%
Human Resources	\$ 114,256	\$ 189,898	\$ 188,704	-\$ 1,194	-0.63%
Information Technology	\$ 447,825	\$ 464,041	\$ 483,742	\$ 19,701	4.25%
Department of Law	\$ 133,976	\$ 146,659	\$ 75,321	-\$ 71,338	-48.64%
City Council	\$ 147,763	\$ 206,435	\$ 216,151	\$ 9,716	4.71%
Engineering	\$ 470,522	\$ 498,945	\$ 517,220	\$ 18,275	3.66%
Code Enforcement	\$ 402,178	\$ 421,480	\$ 437,885	\$ 16,405	3.89%
Building Department	\$ 255,885	\$ 267,789	\$ 344,914	\$ 77,125	28.80%
Fire/EMS Department	\$ 15,867,124	\$ 17,589,422	\$ 19,593,849	\$ 2,004,427	11.40%
Police	\$ 15,470,335	\$ 16,307,013	\$ 17,086,345	\$ 779,332	4.78%
Planning	\$ 337,186	\$ 418,265	\$ 378,475	-\$ 39,790	-9.51%
Central Services	\$ 946,389	\$ 989,049	\$ 870,206	-\$ 118,843	-12.02%
Redevelopment	\$ 251,930	\$ 185,851	\$ 193,251	\$ 7,400	3.98%
Cemetery	\$ 0	\$ 0	\$ 0	\$ 0	#DIV/0!
	\$ 38,159,187	\$ 41,929,437	\$ 44,377,754	\$ 2,448,317	5.84%
<u>Supplies</u>					
Mayor	\$ 1,000	\$ 1,000	\$ 1,000	\$ 0	0.00%
Controller	\$ 15,000	\$ 15,000	\$ 15,000	\$ 0	0.00%
Clerk	\$ 4,000	\$ 4,000	\$ 4,000	\$ 0	0.00%
Human Resources	\$ 1,000	\$ 1,000	\$ 1,000	\$ 0	0.00%
Information Technology	\$ 20,000	\$ 10,000	\$ 10,000	\$ 0	0.00%
Department of Law	\$ 1,000	\$ 1,000	\$ 500	-\$ 500	-50.00%
City Council	\$ 1,500	\$ 1,500	\$ 1,500	\$ 0	0.00%
Engineering	\$ 8,000	\$ 8,000	\$ 4,000	-\$ 4,000	-50.00%
Code Enforcement	\$ 3,500	\$ 3,500	\$ 3,500	\$ 0	0.00%
Building Department	\$ 2,000	\$ 2,000	\$ 2,000	\$ 0	0.00%
Fire/EMS Department	\$ 472,000	\$ 492,500	\$ 492,500	\$ 0	0.00%
Police	\$ 121,000	\$ 121,000	\$ 121,000	\$ 0	0.00%
Planning	\$ 5,000	\$ 5,000	\$ 5,000	\$ 0	0.00%
Central Services	\$ 1,194,550	\$ 1,194,550	\$ 1,094,550	-\$ 100,000	-8.37%
Redevelopment	\$ 1,000	\$ 1,000	\$ 1,000	\$ 0	0.00%
Cemetery	\$ 0	\$ 0	\$ 0	\$ 0	#DIV/0!
	\$ 1,850,550	\$ 1,861,050	\$ 1,756,550	-\$ 104,500	-5.62%

Other Services & Charges

Mayor	\$ 19,000	\$ 21,500	\$ 21,000	-\$ 500	-2.33%
Controller	\$ 2,547,500	\$ 1,767,500	\$ 1,767,500	\$ 0	0.00%
Clerk	\$ 24,350	\$ 24,350	\$ 31,750	\$ 7,400	30.39%
Human Resources	\$ 103,500	\$ 110,500	\$ 106,250	-\$ 4,250	-3.85%
Information Technology	\$ 23,000	\$ 18,000	\$ 19,000	\$ 1,000	5.56%
Department of Law	\$ 57,500	\$ 57,500	\$ 53,000	-\$ 4,500	-7.83%
City Council	\$ 16,500	\$ 16,500	\$ 11,500	-\$ 5,000	-30.30%
Engineering	\$ 19,250	\$ 19,250	\$ 17,700	-\$ 1,550	-8.05%
Code Enforcement	\$ 45,200	\$ 45,200	\$ 43,000	-\$ 2,200	-4.87%
Building Department	\$ 5,900	\$ 5,900	\$ 4,800	-\$ 1,100	-18.64%
Fire/EMS Department	\$ 358,800	\$ 388,800	\$ 395,800	\$ 7,000	1.80%
Police	\$ 186,600	\$ 186,600	\$ 136,600	-\$ 50,000	-26.80%
Planning	\$ 12,500	\$ 12,500	\$ 10,000	-\$ 2,500	-20.00%
Central Services	\$ 159,580	\$ 217,000	\$ 117,000	-\$ 100,000	-46.08%
Redevelopment	\$ 135,200	\$ 135,200	\$ 105,200	-\$ 30,000	-22.19%
Cemetery	\$ 30,000	\$ 30,000	\$ 30,000	\$ 0	0.00%
	\$ 3,744,380	\$ 3,056,300	\$ 2,870,100	-\$ 186,200	-6.09%

Capital Outlays

Controller	\$ 500,000	\$ 750,000	\$ 600,000	-\$ 150,000	-20.00%
	\$ 500,000	\$ 750,000	\$ 600,000	-\$ 150,000	-20.00%
	\$ 44,254,117	\$ 47,596,787	\$ 49,604,404	\$ 2,007,617	4.22%

SUMMARY - GENERAL

	2024	2025	2026	Increase /	
	Approved Budget	Approved Budget	Approved Budget	(Decrease)	%
Expenses					
Totals					
Mayor	\$ 214,082	\$ 220,220	\$ 232,042	\$ 11,822	5.37%
Controller	\$ 5,998,669	\$ 6,382,398	\$ 5,960,348	-\$ 422,050	-6.61%
Clerk	\$ 211,917	\$ 225,322	\$ 239,551	\$ 14,229	6.31%
Human Resources	\$ 218,756	\$ 301,398	\$ 295,954	-\$ 5,444	-1.81%
Information Technology	\$ 490,825	\$ 492,041	\$ 512,742	\$ 20,701	4.21%
Law	\$ 192,476	\$ 205,159	\$ 128,821	-\$ 76,338	-37.21%
City Council	\$ 165,763	\$ 224,435	\$ 229,151	\$ 4,716	2.10%
Engineering	\$ 497,772	\$ 526,195	\$ 538,920	\$ 12,725	2.42%
Code Enforcement	\$ 450,878	\$ 470,180	\$ 484,385	\$ 14,205	3.02%
Building Department	\$ 263,785	\$ 275,689	\$ 351,714	\$ 76,025	27.58%
Fire Department	\$ 16,697,924	\$ 18,470,722	\$ 20,482,149	\$ 2,011,427	10.89%
Police Department	\$ 15,777,935	\$ 16,614,613	\$ 17,343,945	\$ 729,332	4.39%
Planning	\$ 354,686	\$ 435,765	\$ 393,475	-\$ 42,290	-9.70%
Central Services	\$ 2,300,519	\$ 2,400,599	\$ 2,081,756	-\$ 318,843	-13.28%
Redevelopment	\$ 388,130	\$ 322,051	\$ 299,451	-\$ 22,600	-7.02%
Cemetery	\$ 30,000	\$ 30,000	\$ 30,000	\$ 0	0.00%
	\$ 44,254,117	\$ 47,596,787	\$ 49,604,404	\$ 2,007,617	4.22%
	\$ 44,254,117	\$ 47,596,787	\$ 49,604,404	\$ 2,007,617	4.22%

DETAILED SUMMARY FOR OTHER FUNDS

	2024	2025	2026	Increase /	%
	Approved Budget	Approved Budget	Approved Budget	(Decrease)	
Expenses					
<u>Personnel Services</u>					
Park and Recreation	\$ 3,456,973	\$ 3,752,466	\$ 3,962,729	\$ 210,263	5.60%
Park and Recreation - Non-Reverting	\$ 25,000	\$ 25,000	\$ 0	-\$ 25,000	-100.00%
Motor Vehicle Highway	\$ 3,107,342	\$ 3,253,146	\$ 3,133,019	-\$ 120,127	-3.69%
Fire Pension	\$ 2,116,000	\$ 2,146,000	\$ 2,146,000	\$ 0	0.00%
Police Pension	\$ 1,429,500	\$ 1,347,500	\$ 1,305,500	-\$ 42,000	-3.12%
Total Personnel Services	\$ 10,134,815	\$ 10,524,112	\$ 10,547,248	\$ 23,136	0.22%
<u>Supplies</u>					
Park and Recreation	\$ 526,000	\$ 601,000	\$ 578,000	-\$ 23,000	-3.83%
Park and Recreation - Non-Reverting	\$ 157,000	\$ 175,000	\$ 203,000	\$ 28,000	16.00%
Motor Vehicle Highway	\$ 54,000	\$ 54,000	\$ 54,000	\$ 0	0.00%
CEDIT	\$ 780,000	\$ 780,000	\$ 780,000	\$ 0	0.00%
Law Enforcement Continuing Education	\$ 40,000	\$ 45,000	\$ 45,000	\$ 0	0.00%
Public Safety LIT	\$ 50,000	\$ 50,000	\$ 150,000	\$ 100,000	200.00%
Fire Pension	\$ 1,000	\$ 1,000	\$ 1,000	\$ 0	0.00%
Total Supplies	\$ 1,608,000	\$ 1,706,000	\$ 1,811,000	\$ 105,000	6.15%
<u>Other Services & Charges</u>					
Park and Recreation	\$ 1,226,500	\$ 1,414,500	\$ 1,290,000	-\$ 124,500	-8.80%
Park and Recreation - Non-Reverting	\$ 151,500	\$ 202,500	\$ 172,500	-\$ 30,000	-14.81%
Motor Vehicle Highway	\$ 35,500	\$ 31,500	\$ 38,500	\$ 7,000	22.22%
Cumulative Capital Development	\$ 400,000	\$ 400,000	\$ 400,000	\$ 0	0.00%
Cumulative Capital Improvement	\$ 108,475	\$ 106,720	\$ 313,000	\$ 206,280	193.29%
CEDIT	\$ 3,113,100	\$ 4,108,500	\$ 5,071,000	\$ 962,500	23.43%
Law Enforcement Continuing Education	\$ 50,000	\$ 50,000	\$ 50,000	\$ 0	0.00%
Public Safety LIT	\$ 1,954,564	\$ 1,728,410	\$ 2,586,000	\$ 857,590	49.62%
Fire Pension	\$ 3,000	\$ 3,000	\$ 3,000	\$ 0	0.00%
Police Pension	\$ 2,500	\$ 2,500	\$ 2,500	\$ 0	0.00%
Total Other Services & Charges	\$ 7,045,139	\$ 8,047,630	\$ 9,926,500	\$ 1,878,870	23.35%
<u>Capital Outlays</u>					
Park and Recreation - Non-Reverting	\$ 120,300	\$ 90,000	\$ 91,500	\$ 1,500	1.67%
Motor Vehicle Highway	\$ 1,500,000	\$ 0	\$ 0	\$ 0	#DIV/0!
Motor Vehicle Highway - Restricted	\$ 0	\$ 1,500,000	\$ 1,000,000	-\$ 500,000	-33.33%
Local Road & Street	\$ 1,155,000	\$ 1,260,000	\$ 1,065,000	-\$ 195,000	-15.48%
Cumulative Sewer	\$ 50,000	\$ 225,000	\$ 175,000	-\$ 50,000	-22.22%
Cumulative Capital Development	\$ 400,000	\$ 400,000	\$ 400,000	\$ 0	0.00%
CEDIT	\$ 2,233,300	\$ 2,532,000	\$ 1,550,000	-\$ 982,000	-38.78%
Law Enforcement Continuing Education	\$ 25,000	\$ 34,000	\$ 91,200	\$ 57,200	168.24%
Public Safety LIT	\$ 1,070,000	\$ 3,046,500	\$ 937,500	-\$ 2,109,000	-69.23%
EMS	\$ 655,000	\$ 26,000	\$ 720,000	\$ 694,000	2669.23%
Total Capital Outlays	\$ 7,208,600	\$ 9,113,500	\$ 6,030,200	-\$ 3,083,300	-33.83%
	\$ 25,996,554	\$ 29,391,242	\$ 28,314,948	-\$ 1,076,294	-3.66%

SUMMARY FOR OTHER FUNDS

	2024	2025	2026	Increase /	
	Approved Budget	Approved Budget	Approved Budget	(Decrease)	%
Budget Expenses					
Park and Recreation	\$ 5,209,473	\$ 5,767,966	\$ 5,830,729	\$ 62,763	1.09%
Park and Recreation - Non-Reverting	\$ 453,800	\$ 492,500	\$ 467,000	-\$ 25,500	-5.18%
Motor Vehicle Highway	\$ 4,696,842	\$ 3,338,646	\$ 3,225,519	-\$ 113,127	-3.39%
Motor Vehicle Highway - Restricted	\$ 0	\$ 1,500,000	\$ 1,000,000	-\$ 500,000	-33.33%
Local Road & Street	\$ 1,155,000	\$ 1,260,000	\$ 1,065,000	-\$ 195,000	-15.48%
Cumulative Sewer	\$ 50,000	\$ 225,000	\$ 175,000	-\$ 50,000	-22.22%
Cumulative Capital Development	\$ 800,000	\$ 800,000	\$ 800,000	\$ 0	0.00%
Cumulative Capital Improvement	\$ 108,475	\$ 106,720	\$ 313,000	\$ 206,280	193.29%
CEDIT	\$ 6,126,400	\$ 7,420,500	\$ 7,401,000	-\$ 19,500	-0.26%
Law Enforcement Continuing Education	\$ 115,000	\$ 129,000	\$ 186,200	\$ 57,200	44.34%
Public Safety LIT	\$ 3,074,564	\$ 4,824,910	\$ 3,673,500	-\$ 1,151,410	-23.86%
EMS	\$ 655,000	\$ 26,000	\$ 720,000	\$ 694,000	2669.23%
Fire Pension	\$ 2,120,000	\$ 2,150,000	\$ 2,150,000	\$ 0	0.00%
Police Pension	\$ 1,432,000	\$ 1,350,000	\$ 1,308,000	-\$ 42,000	-3.11%
Total Budget Expenses	\$ 25,996,554	\$ 29,391,242	\$ 28,314,948	-\$ 1,076,294	-3.66%
	\$ 25,996,554	\$ 29,391,242	\$ 28,314,948	-\$ 1,076,294	-3.66%

SUMMARY FOR ALL FUNDS

	2024	2025	2026	Increase /	
	Approved Budget	Approved Budget	Approved Budget	(Decrease)	%
Budget Expenses					
General	\$ 44,254,117	\$ 47,596,787	\$ 49,604,404	\$ 2,007,617	4.22%
CEDIT	\$ 6,126,400	\$ 7,420,500	\$ 7,401,000	-\$ 19,500	-0.26%
Cumulative Capital Development	\$ 800,000	\$ 800,000	\$ 800,000	\$ 0	0.00%
Cumulative Capital Improvement	\$ 108,475	\$ 106,720	\$ 313,000	\$ 206,280	193.29%
Cumulative Sewer	\$ 50,000	\$ 225,000	\$ 175,000	-\$ 50,000	-22.22%
EMS	\$ 655,000	\$ 26,000	\$ 720,000	\$ 694,000	2669.23%
Law Enforcement Continuing Education	\$ 115,000	\$ 129,000	\$ 186,200	\$ 57,200	44.34%
Local Road & Street	\$ 1,155,000	\$ 1,260,000	\$ 1,065,000	-\$ 195,000	-15.48%
Motor Vehicle Highway	\$ 4,696,842	\$ 3,338,646	\$ 3,225,519	-\$ 113,127	-3.39%
Motor Vehicle Highway - Restricted	\$ 0	\$ 1,500,000	\$ 1,000,000	-\$ 500,000	-33.33%
Park and Recreation	\$ 5,209,473	\$ 5,767,966	\$ 5,830,729	\$ 62,763	1.09%
Park and Recreation - Non-Reverting	\$ 453,800	\$ 492,500	\$ 467,000	-\$ 25,500	-5.18%
Public Safety LIT	\$ 3,074,564	\$ 4,824,910	\$ 3,673,500	-\$ 1,151,410	-23.86%
Fire Pension	\$ 2,120,000	\$ 2,150,000	\$ 2,150,000	\$ 0	0.00%
Police Pension	\$ 1,432,000	\$ 1,350,000	\$ 1,308,000	-\$ 42,000	-3.11%
Total Budget Expenses	\$ 70,250,671	\$ 76,988,029	\$ 77,919,352	\$ 931,323	1.21%
	\$ 70,250,671	\$ 76,988,029	\$ 77,919,352	\$ 931,323	1.21%

	2024	2025	2026	Increase /	
	Approved Budget	Approved Budget	Approved Budget	(Decrease)	%
Category Comparison					
Personal Services	\$ 48,294,002	\$ 52,453,549	\$ 54,925,002	\$ 2,471,453	4.71%
Supplies	\$ 3,458,550	\$ 3,567,050	\$ 3,567,550	\$ 500	0.01%
Other Services & Charges	\$ 10,789,519	\$ 11,103,930	\$ 12,796,600	\$ 1,692,670	15.24%
Capital Outlays	\$ 7,708,600	\$ 9,863,500	\$ 6,630,200	-\$ 3,233,300	-32.78%
Total Budget Expenses	\$ 70,250,671	\$ 76,988,029	\$ 77,919,352	\$ 931,323	1.21%
	\$ 70,250,671	\$ 76,988,029	\$ 77,919,352	\$ 931,323	1.21%

MISCELLANEOUS REVENUE

Fund	Revenue Name	July 1 - December 31, 2025	January 1 - December 31, 2026
0101 - GENERAL	Alcoholic Beverage/Liquor Excise Tax Distribution	\$3,107	\$45,000
0101 - GENERAL	Casino/Riverboat Distribution	\$285,840	\$285,840
0101 - GENERAL	Cigarette Tax Distribution	\$11,731	\$23,462
0101 - GENERAL	Motor Vehicle/Aircraft Excise Tax Distribution	\$598,373	\$1,117,606
0101 - GENERAL	Commercial Vehicle Excise Tax Distribution (CVET)	\$36,285	\$97,340
0101 - GENERAL	ABC Gallonage Tax Distribution	\$60,337	\$120,674
0101 - GENERAL	Local Income Tax (LIT) Certified Shares	\$1,549,756	\$4,038,954
0101 - GENERAL	Food and Amusement Licenses and Permits	\$0	\$6,500
0101 - GENERAL	Planning, Zoning, and Building Permits and Fees	\$255,926	\$745,000
0101 - GENERAL	Street and Curb Cuts Permits	\$9,375	\$22,000
0101 - GENERAL	Dog Licenses	\$265	\$100
0101 - GENERAL	Other Licenses and Permits	\$1,255	\$4,450
0101 - GENERAL	Emergency Medical Services Fees	\$583,025	\$2,500,000
0101 - GENERAL	Other Charges for Services, Sales, and Fees	\$157,916	\$210,000
0101 - GENERAL	Court Costs and Fees	\$8,815	\$21,500
0101 - GENERAL	Earnings on Investments and Deposits	\$53,652	\$2,000,000
0101 - GENERAL	Refunds and Reimbursements	\$2,228,368	\$6,554,299
0101 - GENERAL	Transfers In - Transferred from Another Fund	\$0	\$0
0101 - GENERAL	Other Receipts	\$250	\$600
	GENERAL	\$5,844,276	\$17,793,325
0254 - LOCAL INCOME TAX	Local Income Tax (LIT) for Public Safety	\$1,457,581	\$3,840,124
0254 - LOCAL INCOME TAX	Other Receipts	\$0	\$0
	LOCAL INCOME TAX	\$1,457,581	\$3,840,124
0341 - FIRE PENSION	Cigarette Tax Distribution	\$1,062,836	\$1,980,000
0341 - FIRE PENSION	Other Receipts	\$0	\$0
	FIRE PENSION	\$1,062,836	\$1,980,000
0342 - POLICE PENSION	Cigarette Tax Distribution	\$580,046	\$1,100,000
0342 - POLICE PENSION	Other Receipts	\$0	\$0
	POLICE PENSION	\$580,046	\$1,100,000
0706 - LOCAL ROAD & STREET	Local Road and Street Distribution	\$464,648	\$929,297
0706 - LOCAL ROAD & STREET	Other Receipts	\$0	\$0
	LOCAL ROAD & STREET	\$464,648	\$929,297
0708 - MOTOR VEHICLE HIGHWAY	Other Taxes	\$0	\$0
0708 - MOTOR VEHICLE HIGHWAY	Motor Vehicle/Aircraft Excise Tax Distribution	\$73,080	\$136,494
0708 - MOTOR VEHICLE HIGHWAY	Motor Vehicle Highway Distribution	\$1,073,129	\$2,146,259
0708 - MOTOR VEHICLE HIGHWAY	Commercial Vehicle Excise Tax Distribution (CVET)	\$4,432	\$0
0708 - MOTOR VEHICLE HIGHWAY	Wheel Tax/Surtax Distribution	\$472,767	\$850,000
0708 - MOTOR VEHICLE HIGHWAY	Street Maintenance and Other Transportation Fees	\$0	\$0
0708 - MOTOR VEHICLE HIGHWAY	Other Receipts	\$0	\$0
	MOTOR VEHICLE HIGHWAY	\$1,623,408	\$3,132,753
1109 - MUNICIPAL EMERGENCY MEDICAL SERVICES	911 Telephone Service	\$241,133	\$400,000
	MUNICIPAL EMERGENCY MEDICAL SERVICES	\$241,133	\$400,000
1151 - CONTINUING EDUCATION	Gun Permits	\$90,889	\$72,000
1151 - CONTINUING EDUCATION	Document and Copy Fees	\$0	\$0
1151 - CONTINUING EDUCATION	Other Charges for Services, Sales, and Fees	\$0	\$0
1151 - CONTINUING EDUCATION	Other Court and Clerk Receipts	\$0	\$0
1151 - CONTINUING EDUCATION	Other Receipts	\$143	\$2,000
	CONTINUING EDUCATION	\$91,032	\$74,000
1301 - PARK & RECREATION	Motor Vehicle/Aircraft Excise Tax Distribution	\$110,781	\$206,911
1301 - PARK & RECREATION	Commercial Vehicle Excise Tax Distribution (CVET)	\$6,718	\$0
1301 - PARK & RECREATION	Park and Recreation Receipts	\$0	\$0
1301 - PARK & RECREATION	Other Receipts	\$354,686	\$1,518,111
	PARK & RECREATION	\$472,185	\$1,725,022
1310 - PARK NONREVERTING - CAPITAL	Park and Recreation Receipts	\$0	\$0
1310 - PARK NONREVERTING - CAPITAL	Other Receipts	\$57,728	\$313,950
	PARK NONREVERTING - CAPITAL	\$57,728	\$313,950
2379 - CUMULATIVE CAPITAL IMP (CIG TAX)	Cigarette Tax Distribution	\$43,013	\$86,026
2379 - CUMULATIVE CAPITAL IMP (CIG TAX)	Other Receipts	\$0	\$0
	CUMULATIVE CAPITAL IMP (CIG TAX)	\$43,013	\$86,026
2391 - CUMULATIVE CAPITAL DEVELOPMENT	Motor Vehicle/Aircraft Excise Tax Distribution	\$20,379	\$86,026
2391 - CUMULATIVE CAPITAL DEVELOPMENT	Commercial Vehicle Excise Tax Distribution (CVET)	\$1,236	\$0
2391 - CUMULATIVE CAPITAL DEVELOPMENT	Other Receipts	\$0	\$0
	CUMULATIVE CAPITAL DEVELOPMENT	\$21,615	\$86,026
2411 - ECONOMIC DEV INCOME TAX CREDIT	Local Income Tax (LIT) for Economic Development	\$2,074,182	\$5,452,916
2411 - ECONOMIC DEV INCOME TAX CREDIT	Other Receipts	\$0	\$0
	ECONOMIC DEVELOPMENT INCOME TAX CREDIT	\$2,074,182	\$5,452,916
6290 - CUMULATIVE SEWER	Motor Vehicle/Aircraft Excise Tax Distribution	\$0	\$0
6290 - CUMULATIVE SEWER	Commercial Vehicle Excise Tax Distribution (CVET)	\$0	\$0
6290 - CUMULATIVE SEWER	Other Licenses and Permits	\$0	\$0
6290 - CUMULATIVE SEWER	Other Receipts	\$68,509	\$90,000
	CUMULATIVE SEWER	\$68,509	\$90,000
	MISHAWAKA CIVIL CITY TOTAL	\$14,102,192	\$37,003,439

Mishawaka Utilities

2026 Budget

ELECTRIC REVENUE

Account Number		2024 Approved	2025 Approved	2026 Approved	Increase / (Decrease)	%
Department: 00 - Electric Revenue						
Revenue						
6301-00-361-00	Interest	\$ 30,000	\$ 500,000	\$ 670,000	\$ 170,000	34.00%
6301-00-371-12	Residential Sales	\$ 16,880,100	\$ 18,213,100	\$ 20,100,000	\$ 1,886,900	10.36%
6301-00-371-14	Commercial Sales	\$ 3,430,284	\$ 4,258,900	\$ 4,114,761	-\$ 144,139	-3.38%
6301-00-371-18	Customer Charges	\$ 1,995,348	\$ 2,770,200	\$ 2,282,000	-\$ 488,200	-17.62%
6301-00-371-20	Customer Sales - Municipal Sales	\$ 1,099,975	\$ 1,841,200	\$ 1,264,000	-\$ 577,200	-31.35%
6301-00-371-22	Customer Charges - Municipal Sales	\$ 49,397	\$ 701,200	\$ 54,579	-\$ 646,621	-92.22%
6301-00-371-23	Outdoor Protective Lights	\$ 163,621	\$ 169,800	\$ 168,000	-\$ 1,800	-1.06%
6301-00-371-24	Commercial Heating	\$ 100,060	\$ 753,800	\$ 29,788	-\$ 724,012	-96.05%
6301-00-371-28	OPL - Municipal	\$ 32,920	\$ 34,200	\$ 32,000	-\$ 2,200	-6.43%
6301-00-371-29	Commercial Power	\$ 18,319,313	\$ 19,656,300	\$ 22,100,000	\$ 2,443,700	12.43%
6301-00-371-33	Commercial Primary Power	\$ 394,455	\$ 1,109,200	\$ 510,510	-\$ 598,690	-53.97%
6301-00-371-35	Power Transformers Owned	\$ 2,534,208	\$ 2,629,200	\$ 3,249,708	\$ 620,508	23.60%
6301-00-371-39	I&M Municipal	\$ 82,978	\$ 86,100	\$ 133,776	\$ 47,676	55.37%
6301-00-371-40	Industrial Power Service	\$ 5,075,627	\$ 5,966,000	\$ 5,350,000	-\$ 616,000	-10.33%
6301-00-371-41	School Service	\$ 820,938	\$ 1,506,500	\$ 1,080,000	-\$ 426,500	-28.31%
6301-00-371-42	PJM Transmission Adjustment	\$ 7,040,723	\$ 500,000	\$ 100,000	-\$ 400,000	-80.00%
6301-00-373-11	Municipal Street Lighting	\$ 473,261	\$ 491,000	\$ 571,432	\$ 80,432	16.38%
6301-00-380-10	Penalty	\$ 309,000	\$ 309,000	\$ 309,000	\$ 0	0.00%
6301-00-381-05	Construction	\$ 25,000	\$ 25,000	\$ 25,000	\$ 0	0.00%
6301-00-381-12	Reconnect/Service Charges	\$ 128,000	\$ 128,000	\$ 128,000	\$ 0	0.00%
6301-00-381-14	Overhead or Underground Lines	\$ 224,000	\$ 224,000	\$ 224,000	\$ 0	0.00%
6301-00-381-15	Transformers	\$ 40,000	\$ 40,000	\$ 40,000	\$ 0	0.00%
6301-00-381-16	Street Lights	\$ 32,000	\$ 32,000	\$ 32,000	\$ 0	0.00%
6301-00-381-21	Sale of Scrap Metal	\$ 16,000	\$ 16,000	\$ 16,000	\$ 0	0.00%
6301-00-381-23	Turn on Electric	\$ 168,000	\$ 168,000	\$ 168,000	\$ 0	0.00%
6301-00-381-40	Operational Revenue	\$ 300,000	\$ 300,000	\$ 300,000	\$ 0	0.00%
6301-00-391-06	Business Office Shared Expense Reimbursement	\$ 710,044	\$ 775,550	\$ 836,150	\$ 60,600	7.81%
	Total Revenue	\$ 60,475,252	\$ 63,204,250	\$ 63,888,704	\$ 684,454	1.08%
Department: 00 - MUBO Revenue						
Revenue						
6301-00-384-10	Other Revenue	\$ 50,000	\$ 50,000	\$ 50,000	\$ 0	0.00%
	Total Revenue	\$ 50,000	\$ 50,000	\$ 50,000	\$ 0	0.00%
	Total Department: 00 - MUBO Revenue	\$ 50,000	\$ 50,000	\$ 50,000	\$ 0	0.00%
	Total Department: 00 - Electric & MUBO Revenue	\$ 60,525,252	\$ 63,254,250	\$ 63,938,704	\$ 684,454	1.08%

ELECTRIC EXPENSES

Account Number		2024 Approved	2025 Approved	2026 Approved	Increase / (Decrease)	%
Department: 50 - Electric Non-Departmental						
Other Services & Charge						
6301-50-45200	Transfer to City/Debt Service	\$ 2,606,170	\$ 3,078,058	\$ 2,798,746	-\$ 279,312	-9.07%
6301-50-49500	PILoT	\$ 617,373	\$ 683,467	\$ 870,804	\$ 187,337	27.41%
	Total Other Services & Charges	\$ 3,223,543	\$ 3,761,525	\$ 3,669,550	-\$ 91,975	-2.45%
	Total Department: 50 - Electric Non-Departmental	\$ 3,223,543	\$ 3,761,525	\$ 3,669,550	-\$ 91,975	-2.45%
Department: 52 - Electric Purchase Power						
Other Services & Charge						
6301-52-45915	Purchase Power	\$ 40,100,000	\$ 39,000,000	\$ 40,000,000	\$ 1,000,000	2.56%
	Total Other Services & Charges	\$ 40,100,000	\$ 39,000,000	\$ 40,000,000	\$ 1,000,000	2.56%
	Total Department: 52 - Electric Purchase Power	\$ 40,100,000	\$ 39,000,000	\$ 40,000,000	\$ 1,000,000	2.56%
Department: 54 - Electric Distribution						
Supplies						
6301-54-42122	Office Supplies	\$ 5,000	\$ 5,000	\$ 5,000	\$ 0	0.00%
6301-54-42273	Computer Expenses	\$ 23,000	\$ 23,000	\$ 23,000	\$ 0	0.00%
6301-54-42276	Uniforms	\$ 35,000	\$ 35,000	\$ 35,000	\$ 0	0.00%
	Total Supplies	\$ 63,000	\$ 63,000	\$ 63,000	\$ 0	0.00%
Other Services & Charge						
6301-54-42200	Street Lights	\$ 375,000	\$ 375,000	\$ 150,000	-\$ 225,000	-60.00%
6301-54-42263	Meter Expense	\$ 10,000	\$ 10,000	\$ 10,000	\$ 0	0.00%
6301-54-42264	Underground Line Expense	\$ 100,000	\$ 100,000	\$ 100,000	\$ 0	0.00%
6301-54-42265	Distribution Construction Expense	\$ 5,000	\$ 5,000	\$ 5,000	\$ 0	0.00%
6301-54-42266	Substation Expense	\$ 200,000	\$ 725,000	\$ 725,000	\$ 0	0.00%
6301-54-42267	Overhead Line Expense	\$ 275,000	\$ 275,000	\$ 300,000	\$ 25,000	9.09%
6301-54-42274	Stores Equipment	\$ 1,000	\$ 1,000	\$ 1,000	\$ 0	0.00%
6301-54-42300	Structures	\$ 120,000	\$ 120,000	\$ 180,000	\$ 60,000	50.00%
6301-54-42310	Safety Equipment/Expense	\$ 110,000	\$ 110,000	\$ 110,000	\$ 0	0.00%
6301-54-42330	Transformers	\$ 10,000	\$ 10,000	\$ 10,000	\$ 0	0.00%
6301-54-42350	Maintenance of Equipment and Service	\$ 75,000	\$ 75,000	\$ 75,000	\$ 0	0.00%
6301-54-42365	Small Tools Expense	\$ 50,000	\$ 50,000	\$ 50,000	\$ 0	0.00%
6301-54-43100	Contracted Services	\$ 50,000	\$ 50,000	\$ 50,000	\$ 0	0.00%
6301-54-43101	Contracted Services - Line Clearing	\$ 275,000	\$ 300,000	\$ 450,000	\$ 150,000	50.00%
6301-54-43102	Legal Fees	\$ 30,000	\$ 30,000	\$ 10,000	-\$ 20,000	-66.67%
6301-54-43103	Outside Services	\$ 225,000	\$ 225,000	\$ 225,000	\$ 0	0.00%
6301-54-43104	Professional Services	\$ 50,000	\$ 75,000	\$ 125,000	\$ 50,000	66.67%
6301-54-43161	Contracted Services - Substations	\$ 250,000	\$ 250,000	\$ 325,000	\$ 75,000	30.00%
6301-54-43210	Transportation Expense	\$ 90,000	\$ 90,000	\$ 100,000	\$ 10,000	11.11%
6301-54-43212	Travel Expense	\$ 15,000	\$ 20,000	\$ 25,000	\$ 5,000	25.00%
6301-54-43511	NIPSCO	\$ 20,000	\$ 20,000	\$ 15,000	-\$ 5,000	-25.00%
6301-54-43512	Water Purchase	\$ 7,400	\$ 7,400	\$ 10,000	\$ 2,600	35.14%
6301-54-43581	CMP Fuel Purchase	\$ 60,000	\$ 60,000	\$ 60,000	\$ 0	0.00%
6301-54-43900	Operational Expense	\$ 20,000	\$ 25,000	\$ 20,000	-\$ 5,000	-20.00%
6301-54-43929	Dues, Fees, Subscriptions & Permit Fees	\$ 136,300	\$ 136,300	\$ 186,300	\$ 50,000	36.68%
6301-54-43930	Education Expense	\$ 15,000	\$ 20,000	\$ 25,000	\$ 5,000	25.00%
6301-54-43931	Apprentice Program	\$ 20,000	\$ 20,000	\$ 25,000	\$ 5,000	25.00%
6301-54-45915	Electric Purchase	\$ 30,000	\$ 30,000	\$ 35,000	\$ 5,000	16.67%
	Total Other Services & Charges	\$ 2,624,700	\$ 3,214,700	\$ 3,402,300	\$ 187,600	5.84%
	Total Department: 54 - Electric Distribution	\$ 2,687,700	\$ 3,277,700	\$ 3,465,300	\$ 187,600	5.72%

Department: 55 - Electric Payroll

Personnel Services

6301-55-411-02	Full Time Employees	\$ 3,843,838	\$ 3,927,299	\$ 3,963,312	\$ 36,013	0.92%
6301-55-411-60	Overtime	\$ 200,000	\$ 250,000	\$ 250,000	\$ 0	0.00%
6301-55-411-63	Longevity	\$ 46,175	\$ 49,405	\$ 48,785	-\$ 620	-1.25%
6301-55-411-64	Flexible Time Off Plan	\$ 40,000	\$ 40,000	\$ 40,000	\$ 0	0.00%
6301-55-411-65	Professional Certification	\$ 88,840	\$ 93,840	\$ 95,500	\$ 1,660	1.77%
6301-55-411-70	Miscellaneous	\$ 0	\$ 0	\$ 64,000	\$ 64,000	#DIV/0!
6301-55-413-01	Social Security Taxes	\$ 261,569	\$ 270,354	\$ 276,619	\$ 6,265	2.32%
6301-55-413-02	Medicare	\$ 61,174	\$ 63,228	\$ 64,693	\$ 1,465	2.32%
6301-55-413-05	Health Insurance	\$ 939,200	\$ 1,100,000	\$ 1,000,000	-\$ 100,000	-9.09%
6301-55-413-06	Life Insurance	\$ 4,403	\$ 4,400	\$ 1,458	-\$ 2,942	-66.86%
6301-55-413-08	Deferred Compensation Match	\$ 76,201	\$ 77,870	\$ 31,000	-\$ 46,870	-60.19%
6301-55-413-12	Pension Benefit	\$ 451,200	\$ 423,000	\$ 423,000	\$ 0	0.00%
Total Personnel Services		\$ 6,012,600	\$ 6,299,396	\$ 6,258,367	-\$ 41,029	-0.65%
Total Department: 55 - Electric Payroll		\$ 6,012,600	\$ 6,299,396	\$ 6,258,367	-\$ 41,029	-0.65%

Department: 56 - Electric Plant

Supplies

6301-56-42229	Plant Operations	\$ 90,000	\$ 90,000	\$ 90,000	\$ 0	0.00%
6301-56-42318	Plant Maintenance Supplies	\$ 15,000	\$ 15,000	\$ 15,000	\$ 0	0.00%
Total Supplies		\$ 105,000	\$ 105,000	\$ 105,000	\$ 0	0.00%
Total Department: 56 - Electric Plant		\$ 105,000	\$ 105,000	\$ 105,000	\$ 0	0.00%

Current Assets

Inventory

6301-141-10	Transformers	\$ 0	\$ 1,275,000	\$ 1,775,000	\$ 500,000	39.22%
6301-141-11	Transformers Accessories	\$ 0	\$ 150,000	\$ 150,000	\$ 0	0.00%
6301-141-20	Conduit	\$ 0	\$ 125,000	\$ 0	-\$ 125,000	-100.00%
6301-141-21	Conduit & Accessories	\$ 0	\$ 15,000	\$ 140,000	\$ 125,000	833.33%
6301-141-31	Meter Accessories	\$ 0	\$ 30,000	\$ 30,000	\$ 0	0.00%
6301-141-40	Wire	\$ 0	\$ 600,000	\$ 0	-\$ 600,000	-100.00%
6301-141-41	Wire & Accessories	\$ 0	\$ 75,000	\$ 675,000	\$ 600,000	800.00%
6301-141-50	Poles	\$ 0	\$ 500,000	\$ 0	-\$ 500,000	-100.00%
6301-141-51	Pole & Accessories	\$ 0	\$ 75,000	\$ 375,000	\$ 300,000	400.00%
6301-141-60	Street Lights	\$ 0	\$ 500,000	\$ 0	-\$ 500,000	-100.00%
6301-141-61	Street Light & Accessories	\$ 0	\$ 400,000	\$ 600,000	\$ 200,000	50.00%
6301-141-70	Plant in Service	\$ 0	\$ 200,000	\$ 200,000	\$ 0	0.00%
Total Inventory		\$ 0	\$ 3,945,000	\$ 3,945,000	\$ 0	0.00%

Prepays

6301-143-10	Insurance	\$ 315,000	\$ 500,000	\$ 475,000	-\$ 25,000	-5.00%
6301-143-30	Contracts	\$ 0	\$ 0	\$ 72,788	\$ 72,788	#DIV/0!
Total Inventory		\$ 315,000	\$ 500,000	\$ 547,788	\$ 47,788	9.56%
Total Current Assets		\$ 315,000	\$ 4,445,000	\$ 4,492,788	\$ 47,788	1.08%
Total Electric Operating Expenses		\$ 52,443,843	\$ 56,888,621	\$ 57,991,005	\$ 1,102,384	1.94%

Department: 61 - MUBO

Personnel Services

6301-61-411-01	Department Head	\$ 14,176	\$ 28,988	\$ 28,988	\$ 0	0.00%
6301-61-411-02	Full Time Employees	\$ 589,556	\$ 618,814	\$ 647,393	\$ 28,579	4.62%
6301-61-411-03	Temporary	\$ 0	\$ 0	\$ 10,000	\$ 10,000	#DIV/0!
6301-61-411-60	Overtime	\$ 500	\$ 500	\$ 500	\$ 0	0.00%
6301-61-411-63	Longevity	\$ 10,590	\$ 9,848	\$ 11,000	\$ 1,153	11.70%
6301-61-411-64	Flexible Time Off Plan	\$ 2,000	\$ 2,250	\$ 2,250	\$ 0	0.00%
6301-61-411-65	Professional Certification	\$ 5,000	\$ 5,000	\$ 5,500	\$ 500	10.00%
6301-61-411-70	Miscellaneous	\$ 0	\$ 0	\$ 10,000	\$ 10,000	#DIV/0!
6301-61-413-01	Social Security Taxes	\$ 39,174	\$ 41,889	\$ 45,003	\$ 3,115	7.44%
6301-61-413-02	Medicare	\$ 9,162	\$ 9,797	\$ 10,525	\$ 729	7.44%
6301-61-413-03	PERF	\$ 2,307	\$ 500	\$ 4,154	\$ 3,654	730.70%
6301-61-413-05	Health Insurance	\$ 212,464	\$ 185,000	\$ 212,500	\$ 27,500	14.86%
6301-61-413-06	Life Insurance	\$ 1,562	\$ 1,569	\$ 2,685	\$ 1,116	71.10%
6301-61-413-08	Deferred Compensation Match	\$ 12,275	\$ 13,161	\$ 6,323	-\$ 6,838	-51.96%
6301-61-413-12	Pension Benefit	\$ 105,600	\$ 85,500	\$ 90,000	\$ 4,500	5.26%
6301-61-431-23	Assistant City Attorney	\$ 10,013	\$ 10,218	\$ 10,218	\$ 0	0.00%
	Total Personnel Services	\$ 1,014,378	\$ 1,013,031	\$ 1,097,036	\$ 84,006	8.29%

Supplies

6301-61-42113	General Office Expenses	\$ 25,000	\$ 25,000	\$ 15,000	-\$ 10,000	-40.00%
6301-61-42115	Computer Expenses	\$ 15,000	\$ 15,000	\$ 19,000	\$ 4,000	26.67%
	Total Supplies	\$ 40,000	\$ 40,000	\$ 34,000	-\$ 6,000	-15.00%

Other Services & Charge

6301-61-42121	Outside Services	\$ 5,000	\$ 5,000	\$ 5,000	\$ 0	0.00%
6301-61-42229	Plant Operations	\$ 90,000	\$ 97,000	\$ 90,000	-\$ 7,000	-7.22%
6301-61-42312	Maintenance of Office Equipment	\$ 5,000	\$ 5,000	\$ 2,000	-\$ 3,000	-60.00%
6301-61-43102	Legal Fees	\$ 29,000	\$ 29,000	\$ 29,000	\$ 0	0.00%
6301-61-43104	Professional Services	\$ 22,000	\$ 22,000	\$ 25,000	\$ 3,000	13.64%
6301-61-43165	Shared Business Office City Hall Expenses	\$ 60,000	\$ 100,000	\$ 100,000	\$ 0	0.00%
6301-61-43167	Shared City Expenses	\$ 803,985	\$ 800,000	\$ 945,000	\$ 145,000	18.13%
6301-61-43200	Travel	\$ 15,000	\$ 15,000	\$ 3,000	-\$ 12,000	-80.00%
6301-61-43202	Postage	\$ 180,000	\$ 210,000	\$ 205,000	-\$ 5,000	-2.38%
6301-61-43314	Utility Promotion Expense	\$ 15,000	\$ 18,000	\$ 37,200	\$ 19,200	106.67%
6301-61-43517	Telephone	\$ 15,000	\$ 15,000	\$ 15,000	\$ 0	0.00%
6301-61-43900	Operational Equipment Expenses	\$ 3,000	\$ 3,000	\$ 3,000	\$ 0	0.00%
6301-61-43930	Education	\$ 6,000	\$ 21,000	\$ 8,000	-\$ 13,000	-61.90%
6301-61-43940	Employee Clinic	\$ 160,000	\$ 200,000	\$ 200,000	\$ 0	0.00%
6301-61-43991	Cashier Shortages	\$ 100	\$ 100	\$ 100	\$ 0	0.00%
	Total Other Services & Charges	\$ 1,409,085	\$ 1,540,100	\$ 1,667,300	\$ 127,200	8.26%
	Total Department: 61 - MUBO	\$ 1,409,085	\$ 2,593,131	\$ 1,667,300	-\$ 925,831	-35.70%

Current Assets

Prepays

6301-143-30	Contracts	\$ 185,000	\$ 195,000	\$ 252,761	\$ 57,761	29.62%
	Total Prepays	\$ 185,000	\$ 195,000	\$ 252,761	\$ 57,761	29.62%
	Total MUBO Current Assets	\$ 185,000	\$ 195,000	\$ 252,761	\$ 57,761	29.62%
	Total MUBO Expenses	\$ 1,594,085	\$ 2,593,131	\$ 1,667,300	-\$ 925,831	-35.70%
	Total Electric & MUBO Expenses	\$ 54,037,928	\$ 59,481,752	\$ 59,658,305	\$ 176,554	0.30%

ELECTRIC CAPITAL

Account Number		2024 Approved	2025 Approved	2026 Approved	Increase / (Decrease)	%
Department: Electric Capital						
Assets						
6303-164-15	Underground Conduit and Boring	\$ 450,000	\$ 700,000	\$ 500,000	-\$ 200,000	-28.57%
6303-165-14	Testing Equipment	\$ 100,000	\$ 100,000	\$ 0	-\$ 100,000	-100.00%
6303-165-16	Power Operated Equipment	\$ 290,000	\$ 290,000	\$ 250,000	-\$ 40,000	-13.79%
6303-165-17	Meters	\$ 350,000	\$ 375,000	\$ 425,000	\$ 50,000	13.33%
6303-167-20	Transportation Equipment	\$ 425,000	\$ 425,000	\$ 330,000	-\$ 95,000	-22.35%
6303-170-01	Substation Equipment	\$ 900,000	\$ 400,000	\$ 700,000	\$ 300,000	75.00%
6303-170-05	Overhead Conductors and Devices	\$ 750,000	\$ 550,000	\$ 575,000	\$ 25,000	4.55%
	Total Assets	\$ 3,265,000	\$ 2,840,000	\$ 2,780,000	-\$ 60,000	-2.11%
	Total Department: Electric Capital	\$ 3,265,000	\$ 2,840,000	\$ 2,780,000	-\$ 60,000	-2.11%

ELECTRIC SUMMARY

Account Number	2024 Approved	2025 Approved	2026 Approved	Increase / (Decrease)	%
Revenues					
Charges for Services	\$ 59,694,208	\$ 61,887,700	\$ 62,341,554	\$ 453,854	0.73%
Interest	\$ 30,000	\$ 500,000	\$ 670,000	\$ 170,000	34.00%
Miscellaneous Service Revenue	\$ 25,000	\$ 25,000	\$ 25,000	\$ 0	0.00%
Sales or Use of Property	\$ 16,000	\$ 16,000	\$ 16,000	\$ 0	0.00%
Transfers	\$ 710,044	\$ 775,550	\$ 836,150	\$ 60,600	7.81%
MUBO Revenue	\$ 50,000	\$ 50,000	\$ 50,000	\$ 0	0.00%
	\$ 60,525,252	\$ 63,254,250	\$ 63,938,704	\$ 684,454	1.08%
Expenses					
Personal Services	\$ 6,012,600	\$ 6,299,396	\$ 6,258,367	-\$ 41,029	-0.65%
Supplies	\$ 208,000	\$ 208,000	\$ 202,000	-\$ 6,000	-2.88%
Services and Charges	\$ 47,357,328	\$ 47,516,325	\$ 48,739,150	\$ 1,222,825	2.57%
Current Assets	\$ 500,000	\$ 4,640,000	\$ 4,745,549	\$ 105,549	2.27%
MUBO Personal Services	\$ 1,014,378	\$ 1,013,031	\$ 1,097,036	\$ 84,006	8.29%
	\$ 55,092,306	\$ 59,676,752	\$ 61,042,102	\$ 1,365,351	2.29%
Operating - Net Total	\$ 5,432,947	\$ 3,577,499	\$ 2,896,602	-\$ 680,897	-19.03%
Assets					
Capital Outlays	\$ 3,265,000	\$ 2,840,000	\$ 2,780,000	-\$ 60,000	-2.11%
Assets Total	\$ 3,265,000	\$ 2,840,000	\$ 2,780,000	-\$ 60,000	-2.11%
Electric Net Total	\$ 2,167,947	\$ 737,499	\$ 116,602	-\$ 620,897	-84.19%

*2026 includes the power operated equipment purchased in 2025 but will not be received until 2026

WATER REVENUE

Account Number		2024 Approved	2025 Approved	2026 Approved	Increase / (Decrease)	%
Department: 00 - Water Revenue						
Revenue						
6101-00-361-00	Interest	\$ 90,000	\$ 300,000	\$ 500,000	\$ 200,000	66.67%
6101-00-370-10	Unmetered Sales	\$ 4,000	\$ 4,000	\$ 4,500	\$ 500	12.50%
6101-00-371-11	Municipal Sales	\$ 446,000	\$ 471,000	\$ 450,000	-\$ 21,000	-4.46%
6101-00-371-21	Residential Metered Sales	\$ 5,790,005	\$ 5,850,000	\$ 5,900,000	\$ 50,000	0.85%
6101-00-371-25	Commercial Metered Sales	\$ 5,449,578	\$ 5,500,000	\$ 5,555,000	\$ 55,000	1.00%
6101-00-372-10	Municipal Fire Protection	\$ 31,000	\$ 31,000	\$ 40,000	\$ 9,000	29.03%
6101-00-372-11	Municipal Fire Protection - Hydrant Fees	\$ 49,000	\$ 49,000	\$ 48,000	-\$ 1,000	-2.04%
6101-00-372-20	Private Protection	\$ 869,000	\$ 879,000	\$ 886,000	\$ 7,000	0.80%
6101-00-372-21	Private Fire Protection - Hydrant Fees	\$ 2,268,000	\$ 2,384,649	\$ 2,400,000	\$ 15,351	0.64%
6101-00-380-10	Penalty	\$ 61,000	\$ 65,000	\$ 64,000	-\$ 1,000	-1.54%
6101-00-381-05	Advanced Construction	\$ 600,000	\$ 600,000	\$ 600,000	\$ 0	0.00%
6101-00-381-06	Water Taps	\$ 173,000	\$ 215,000	\$ 230,000	\$ 15,000	6.98%
6101-00-381-22	Service Charges	\$ 53,000	\$ 53,000	\$ 48,000	-\$ 5,000	-9.43%
6101-00-381-27	Meters	\$ 28,000	\$ 28,000	\$ 32,000	\$ 4,000	14.29%
6101-00-381-29	Hydrants	\$ 10,000	\$ 10,000	\$ 10,000	\$ 0	0.00%
6101-00-381-39	Services	\$ 1,000	\$ 1,000	\$ 1,000	\$ 0	0.00%
6101-00-399-00	Other Revenue	\$ 11,000	\$ 47,000	\$ 30,000	-\$ 17,000	-36.17%
Total Revenue		\$ 15,933,583	\$ 16,487,649	\$ 16,798,500	\$ 310,851	1.89%
Total Department: 00 - Water Revenue		\$ 15,933,583	\$ 16,487,649	\$ 16,798,500	\$ 310,851	1.89%

WATER EXPENSES

Account Number		2024 Approved	2025 Approved	2026 Approved	Increase / (Decrease)	%
Department: 50 - Water Non-Departmental						
<u>Other Services & Charges</u>						
6101-50-45200	Debt Service	\$ 4,461,826	\$ 4,851,582	\$ 4,483,500	-\$ 368,082	-7.59%
6101-50-49500	PiLoT	\$ 621,340	\$ 675,000	\$ 1,835,768	\$ 1,160,768	171.97%
	Total Other Services & Charges	\$ 5,083,166	\$ 5,526,582	\$ 6,319,268	\$ 792,686	14.34%
	Total Department: 50 - Water Non-Departmental	\$ 5,083,166	\$ 5,526,582	\$ 6,319,268	\$ 792,686	14.34%
Department: 70 - Water Operations						
<u>Personnel Services</u>						
6101-70-411-02	Full Time Employees	\$ 2,251,651	\$ 2,221,502	\$ 2,388,242	\$ 166,740	7.51%
6101-70-411-60	Overtime	\$ 75,000	\$ 75,000	\$ 75,000	\$ 0	0.00%
6101-70-411-63	Longevity	\$ 36,890	\$ 39,890	\$ 39,980	\$ 90	0.23%
6101-70-411-64	Flexible Time Off Plan	\$ 8,500	\$ 8,500	\$ 8,500	\$ 0	0.00%
6101-70-411-65	Professional Certification	\$ 76,920	\$ 76,920	\$ 76,920	\$ 0	0.00%
6101-70-411-70	Miscellaneous	\$ 0	\$ 0	\$ 48,000	\$ 48,000	#DIV/0!
6101-70-413-01	Social Security Taxes	\$ 151,836	\$ 150,153	\$ 163,472	\$ 13,319	8.87%
6101-70-413-02	Medicare	\$ 35,510	\$ 35,117	\$ 40,602	\$ 5,485	15.62%
6101-70-413-05	Health Insurance	\$ 574,800	\$ 700,000	\$ 724,200	\$ 24,200	3.46%
6101-70-413-06	Life Insurance	\$ 1,737	\$ 1,701	\$ 1,037	-\$ 664	-39.05%
6101-70-413-08	Deferred Compensation Match	\$ 44,659	\$ 44,056	\$ 23,364	-\$ 20,692	-46.97%
6101-70-413-12	Pension Benefit	\$ 316,800	\$ 288,000	\$ 297,000	\$ 9,000	3.13%
	Total Personnel Services	\$ 3,574,303	\$ 3,640,839	\$ 3,886,316	\$ 245,477	6.74%
<u>Supplies</u>						
6101-70-42122	Office Supplies	\$ 20,000	\$ 20,000	\$ 15,000	-\$ 5,000	-25.00%
6101-70-42273	Computer Expenses	\$ 40,000	\$ 30,000	\$ 38,000	\$ 8,000	26.67%
	Total Supplies	\$ 60,000	\$ 50,000	\$ 53,000	\$ 3,000	6.00%
<u>Other Services & Charges</u>						
6101-70-42310	Safety Equipment/Expense	\$ 20,000	\$ 20,000	\$ 20,000	\$ 0	0.00%
6101-70-43102	Legal Fees	\$ 25,000	\$ 30,000	\$ 20,000	-\$ 10,000	-33.33%
6101-70-43103	Outside Services	\$ 275,000	\$ 275,000	\$ 275,000	\$ 0	0.00%
6101-70-43104	Professional Services	\$ 1,700,000	\$ 1,700,000	\$ 850,000	-\$ 850,000	-50.00%
6101-70-43116	Outside Lab Analysis	\$ 40,000	\$ 60,000	\$ 40,000	-\$ 20,000	-33.33%
6101-70-43165	Business Office Shared Expenses	\$ 355,022	\$ 387,775	\$ 418,075	\$ 30,300	7.81%
6101-70-43200	Travel	\$ 5,000	\$ 5,000	\$ 5,000	\$ 0	0.00%
6101-70-43210	Transportation Expense	\$ 30,000	\$ 30,000	\$ 25,000	-\$ 5,000	-16.67%
6101-70-43211	Juday Creek Expense	\$ 75,000	\$ 50,000	\$ 75,000	\$ 25,000	50.00%
6101-70-43511	NIPSCO	\$ 90,000	\$ 75,000	\$ 85,000	\$ 10,000	13.33%
6101-70-43581	CMP Fuel Purchase	\$ 65,000	\$ 65,000	\$ 55,000	-\$ 10,000	-15.38%
6101-70-43582	Wastewater Utility Charge	\$ 50,000	\$ 40,000	\$ 40,000	\$ 0	0.00%
6101-70-43900	Operational Expense	\$ 10,000	\$ 10,000	\$ 10,000	\$ 0	0.00%
6101-70-43929	Dues, Fees, and Subscriptions	\$ 40,000	\$ 40,000	\$ 45,000	\$ 5,000	12.50%
6101-70-43930	Education	\$ 15,000	\$ 15,000	\$ 15,000	\$ 0	0.00%
6101-70-45915	Electric Purchase	\$ 850,000	\$ 800,000	\$ 750,000	-\$ 50,000	-6.25%
	Total Other Services & Charges	\$ 3,645,022	\$ 3,602,775	\$ 2,728,075	-\$ 874,700	-24.28%
	Total Department: 70 - Water Operations	\$ 7,279,325	\$ 7,293,614	\$ 6,667,391	-\$ 626,223	-8.59%

Department: 75 - Water Maintenance

Supplies

6101-75-41313	Employee Fringe Benefits	\$ 10,000	\$ 10,000	\$ 10,000	\$ 0	0.00%
6101-75-42272	Maintenance Supplies	\$ 600,000	\$ 600,000	\$ 600,000	\$ 0	0.00%
6101-75-42276	Uniforms	\$ 16,000	\$ 16,000	\$ 16,000	\$ 0	0.00%
6101-75-42508	Concrete Material	\$ 160,000	\$ 160,000	\$ 120,000	-\$ 40,000	-25.00%
	Total Supplies	\$ 786,000	\$ 786,000	\$ 746,000	-\$ 40,000	-5.09%

Other Services & Charges

6101-75-42241	Equipment Rentals	\$ 8,000	\$ 4,000	\$ 4,000	\$ 0	0.00%
6101-75-42332	Maintenance Repairs Expense	\$ 40,000	\$ 40,000	\$ 40,000	\$ 0	0.00%
6101-75-42350	Chemicals	\$ 510,000	\$ 475,000	\$ 375,000	-\$ 100,000	-21.05%
6101-75-43210	Construction Equipment Expense	\$ 30,000	\$ 30,000	\$ 30,000	\$ 0	0.00%
	Total Other Services & Charges	\$ 588,000	\$ 549,000	\$ 449,000	-\$ 100,000	-18.21%
	Total Department: 75 - Water Maintenance	\$ 1,374,000	\$ 1,335,000	\$ 1,195,000	-\$ 140,000	-10.49%

Current Assets

Inventory

6101-141-12	Cast Iron Fitting	\$ 0	\$ 0	\$ 80,000	\$ 80,000	#DIV/0!
6101-141-13	Valve	\$ 0	\$ 0	\$ 50,000	\$ 50,000	#DIV/0!
6101-141-14	Service Repair	\$ 0	\$ 0	\$ 50,000	\$ 50,000	#DIV/0!
6101-141-15	Pipe	\$ 0	\$ 0	\$ 200,000	\$ 200,000	#DIV/0!
6101-141-31	Meter Accessories	\$ 0	\$ 0	\$ 20,000	\$ 20,000	#DIV/0!
6101-141-62	Hydrants	\$ 0	\$ 0	\$ 75,000	\$ 75,000	#DIV/0!
	Total Inventory	\$ 0	\$ 0	\$ 475,000	\$ 475,000	#DIV/0!

Prepays

6101-143-10	Insurance	\$ 190,000	\$ 240,000	\$ 230,000	-\$ 10,000	-4.17%
6101-143-30	Contracts	\$ 0	\$ 0	\$ 29,000	\$ 29,000	#DIV/0!
	Total Inventory	\$ 190,000	\$ 240,000	\$ 259,000	\$ 19,000	7.92%
	Total Water Current Assets	\$ 190,000	\$ 240,000	\$ 734,000	\$ 494,000	205.83%
	Total Water Operating Expenses	\$ 13,926,491	\$ 14,395,196	\$ 14,915,659	\$ 520,463	3.62%

Department: 61 - MUBO

Personnel Services

6101-61-411-01	Department Head	\$ 7,088	\$ 14,494	\$ 14,494	\$ 0	0.00%
6101-61-411-02	Full Time Employees	\$ 294,778	\$ 309,407	\$ 323,696	\$ 14,290	4.62%
6101-61-411-03	Temporary	\$ 0	\$ 0	\$ 5,000	\$ 5,000	#DIV/0!
6101-61-411-60	Overtime	\$ 250	\$ 250	\$ 250	\$ 0	0.00%
6101-61-411-63	Longevity	\$ 5,295	\$ 4,924	\$ 5,500	\$ 576	11.70%
6101-61-411-64	Flexible Time Off Plan	\$ 1,000	\$ 1,125	\$ 1,125	\$ 0	0.00%
6101-61-411-65	Professional Certification	\$ 2,500	\$ 2,500	\$ 2,750	\$ 250	10.00%
6101-61-411-70	Miscellaneous	\$ 0	\$ 0	\$ 5,000	\$ 5,000	#DIV/0!
6101-61-413-01	Social Security Taxes	\$ 19,587	\$ 20,944	\$ 22,502	\$ 1,557	7.44%
6101-61-413-02	Medicare	\$ 4,581	\$ 4,898	\$ 5,263	\$ 364	7.44%
6101-61-413-03	PERF	\$ 1,153	\$ 250	\$ 2,077	\$ 1,827	730.70%
6101-61-413-05	Health Insurance	\$ 106,232	\$ 92,500	\$ 106,250	\$ 13,750	14.86%
6101-61-413-06	Life Insurance	\$ 781	\$ 785	\$ 1,342	\$ 558	71.10%
6101-61-413-08	Deferred Compensation Match	\$ 6,138	\$ 6,580	\$ 3,161	-\$ 3,419	-51.96%
6101-61-413-12	Pension Benefit	\$ 52,800	\$ 42,750	\$ 45,000	\$ 2,250	5.26%
6101-61-431-23	Assistant City Attorney	\$ 5,007	\$ 5,109	\$ 5,109	\$ 0	0.00%
	Total Personnel Services	\$ 507,189	\$ 506,515	\$ 548,518	\$ 42,003	8.29%
	Total Department: 61 - MUBO	\$ 507,189	\$ 506,515	\$ 548,518	\$ 42,003	8.29%

Current Assets

Prepays

6101-143-30	Contracts	\$ 92,500	\$ 97,500	\$ 126,381	\$ 28,881	29.62%
	Total Prepays	\$ 92,500	\$ 97,500	\$ 126,381	\$ 28,881	29.62%
	Total MUBO Current Assets	\$ 92,500	\$ 97,500	\$ 126,381	\$ 28,881	29.62%
	Total MUBO Expenses	\$ 599,689	\$ 604,015	\$ 674,899	\$ 70,883	11.74%
	Total Water & MUBO Expenses	\$ 14,526,180	\$ 14,999,211	\$ 15,590,558	\$ 591,347	3.94%

WATER CAPITAL

Account Number		2024 Approved	2025 Approved	2026 Approved	Increase / (Decrease)	%
Department: Water Capital						
Assets						
6103-164-19	Structures/Improvements	\$ 50,000	\$ 50,000	\$ 0	-\$ 50,000	-100.00%
6103-164-25	Hydrants	\$ 75,000	\$ 75,000	\$ 0	-\$ 75,000	-100.00%
6103-165-13	Office Furniture and Equipment	\$ 40,000	\$ 40,000	\$ 0	-\$ 40,000	-100.00%
6103-165-15	Tools, Implements and Equipment	\$ 40,000	\$ 40,000	\$ 25,000	-\$ 15,000	-37.50%
6103-165-28	Vehicles	\$ 150,000	\$ 200,000	\$ 100,000	-\$ 100,000	-50.00%
6103-170-00	Wells Source of Supply Costs	\$ 5,000	\$ 5,000	\$ 10,000	\$ 5,000	100.00%
6103-170-02	Treatment Equipment Cost	\$ 5,000	\$ 5,000	\$ 10,000	\$ 5,000	100.00%
6103-170-04	Equipment	\$ 175,000	\$ 225,000	\$ 580,000	\$ 355,000	157.78%
6103-170-06	Pumping Equipment	\$ 5,000	\$ 5,000	\$ 10,000	\$ 5,000	100.00%
6103-170-09	Water Treatment	\$ 50,000	\$ 50,000	\$ 20,000	-\$ 30,000	-60.00%
6103-170-11	Supply Mains	\$ 5,000	\$ 5,000	\$ 10,000	\$ 5,000	100.00%
6103-170-15	Meters	\$ 375,000	\$ 375,000	\$ 375,000	\$ 0	0.00%
6103-170-22	Distribution Mains Cost	\$ 150,000	\$ 150,000	\$ 0	-\$ 150,000	-100.00%
6103-170-23	Juday Creek Golf Course	\$ 20,000	\$ 20,000	\$ 20,000	\$ 0	0.00%
	Total Assets	\$ 1,145,000	\$ 1,245,000	\$ 1,160,000	-\$ 85,000	-6.83%
	Total Department: Water Capital	\$ 1,145,000	\$ 1,245,000	\$ 1,160,000	-\$ 85,000	-6.83%

WATER SUMMARY

Account Number	2024 Approved	2025 Approved	2026 Approved	Increase / (Decrease)	%
Revenues					
Charges for Services	\$ 15,832,583	\$ 16,140,649	\$ 16,268,500	\$ 127,851	0.79%
Interest	\$ 90,000	\$ 300,000	\$ 500,000	\$ 200,000	66.67%
Miscellaneous Service Revenue	\$ 11,000	\$ 47,000	\$ 30,000	-\$ 17,000	-36.17%
	\$ 15,933,583	\$ 16,487,649	\$ 16,798,500	\$ 310,851	1.89%
Expenses					
Personal Services	\$ 3,574,303	\$ 3,640,839	\$ 3,886,316	\$ 245,477	6.74%
Supplies	\$ 846,000	\$ 836,000	\$ 799,000	-\$ 37,000	-4.43%
Services and Charges	\$ 9,316,188	\$ 9,678,357	\$ 9,496,343	-\$ 182,014	-1.88%
Current Assets	\$ 190,000	\$ 240,000	\$ 734,000	\$ 494,000	205.83%
MUBO Personal Services	\$ 599,689	\$ 604,015	\$ 674,899	\$ 70,883	11.74%
	\$ 14,526,180	\$ 14,999,211	\$ 15,590,558	\$ 591,347	3.94%
Operating - Net Total	\$ 1,407,403	\$ 1,488,438	\$ 1,207,942	-\$ 280,496	-18.84%
Assets					
Capital Outlays	\$ 1,145,000	\$ 1,245,000	\$ 1,160,000	-\$ 85,000	-6.83%
Assets Total	\$ 1,145,000	\$ 1,245,000	\$ 1,160,000	-\$ 85,000	-6.83%
Water Net Total	\$ 262,403	\$ 243,438	\$ 47,942	-\$ 195,496	-80.31%

WASTEWATER & SEWER REVENUE

Account Number		2024 Approved	2025 Approved	2026 Approved	Increase / (Decrease)	%
Department: 00 - Wastewater Revenue						
Revenue						
6201-00-361-00	Interest	\$ 75,000	\$ 700,000	\$ 700,000	\$ 0	0.00%
6201-00-371-10	Commercial/Industrial Sales	\$ 9,860,264	\$ 10,113,923	\$ 10,493,000	\$ 379,077	3.75%
6201-00-371-15	Commercial Pretreatment Sales	\$ 83,424	\$ 90,098	\$ 93,500	\$ 3,402	3.78%
6201-00-371-21	Residential Sales	\$ 9,847,486	\$ 10,109,790	\$ 10,489,000	\$ 379,210	3.75%
6201-00-371-27	Industrial Pretreatment Sales	\$ 39,377	\$ 39,968	\$ 34,000	-\$ 5,968	-14.93%
6201-00-371-30	Municipal Sales	\$ 414,974	\$ 448,192	\$ 480,000	\$ 31,808	7.10%
6201-00-371-31	Municipal Pretreatment Sales	\$ 2,753	\$ 3,600	\$ 4,000	\$ 400	11.11%
6201-00-380-10	Penalty	\$ 262,057	\$ 285,000	\$ 301,000	\$ 16,000	5.61%
6201-00-380-20	Penalty/Pretreatment	\$ 817	\$ 950	\$ 1,000	\$ 50	5.26%
6201-00-381-10	Meter Charge	\$ 7,500	\$ 7,500	\$ 7,500	\$ 0	0.00%
6201-00-381-26	Industrial Permits	\$ 1,476	\$ 1,476	\$ 1,000	-\$ 476	-32.25%
6201-00-381-28	Customer Service Charge	\$ 240	\$ 240	\$ 240	\$ 0	0.00%
6201-00-381-61	Televising Lines	\$ 6,728	\$ 6,728	\$ 5,000	-\$ 1,728	-25.68%
6201-00-381-73	Inspection fees	\$ 6,563	\$ 6,357	\$ 6,000	-\$ 357	-5.62%
6201-00-381-75	Sewer - FOG Fees	\$ 9,240	\$ 9,000	\$ 9,100	\$ 100	1.11%
6201-00-381-76	Sale of Scrap	\$ 500	\$ 500	\$ 100	-\$ 400	-80.00%
6201-00-399-00	Other Revenue	\$ 34,875	\$ 25,000	\$ 15,000	-\$ 10,000	-40.00%
	Total Revenue	\$ 20,653,274	\$ 21,848,322	\$ 22,639,440	\$ 791,118	3.62%
	Total Department: 00 - Wastewater Revenue	\$ 20,653,274	\$ 21,848,322	\$ 22,639,440	\$ 791,118	3.62%

WASTEWATER & SEWER EXPENSES

Account Number		2024 Approved	2025 Approved	2026 Approved	Increase / (Decrease)	%
Department: 50 - Wastewater Non-Departmental						
<u>Other Services & Charges</u>						
6201-50-45200	Debt Service	\$ 8,455,970	\$ 10,566,202	\$ 10,596,014	\$ 29,812	0.28%
6201-50-49500	PiLoT	\$ 1,996,250	\$ 2,159,163	\$ 2,442,726	\$ 283,563	13.13%
	Total Other Services & Charges	\$ 10,452,220	\$ 12,725,365	\$ 13,038,740	\$ 313,375	2.46%
	Total Department: 50 - Wastewater Non-Departmental	\$ 10,452,220	\$ 12,725,365	\$ 13,038,740	\$ 313,375	2.46%
Department: 80 - Wastewater Operations						
<u>Personnel Services</u>						
6201-80-411-02	Full Time Employees	\$ 1,686,229	\$ 1,685,858	\$ 1,718,258	\$ 32,400	1.92%
6201-80-411-60	Overtime	\$ 159,220	\$ 150,000	\$ 150,000	\$ 0	0.00%
6201-80-411-63	Longevity	\$ 19,110	\$ 18,870	\$ 20,440	\$ 1,570	8.32%
6201-80-411-64	Flexible Time Off Plan	\$ 2,534	\$ 2,534	\$ 1,355	-\$ 1,179	-46.53%
6201-80-411-65	Professional Certification	\$ 32,864	\$ 37,864	\$ 38,000	\$ 136	0.36%
6201-80-411-70	Miscellaneous	\$ 0	\$ 0	\$ 34,000	\$ 34,000	#DIV/0!
6201-80-413-01	Social Security Taxes	\$ 117,798	\$ 118,469	\$ 121,647	\$ 3,178	2.68%
6201-80-413-02	Medicare	\$ 27,550	\$ 27,707	\$ 28,450	\$ 743	2.68%
6201-80-413-05	Health Insurance	\$ 447,600	\$ 575,000	\$ 630,000	\$ 55,000	9.57%
6201-80-413-06	Life Insurance	\$ 1,242	\$ 1,231	\$ 745	-\$ 486	-39.46%
6201-80-413-08	Deferred Compensation Match	\$ 32,977	\$ 32,776	\$ 16,380	-\$ 16,396	-50.02%
6201-80-413-12	Pension Benefit	\$ 211,200	\$ 225,000	\$ 216,000	-\$ 9,000	-4.00%
	Total Personnel Services	\$ 2,738,324	\$ 2,875,309	\$ 2,975,275	\$ 99,966	3.48%
<u>Supplies</u>						
6201-80-42122	Office Supplies	\$ 3,000	\$ 2,000	\$ 3,000	\$ 1,000	50.00%
6201-80-42212	Operation Supplies/Maintenance	\$ 60,000	\$ 80,000	\$ 85,000	\$ 5,000	6.25%
6201-80-42226	Lab Supplies and Equipment	\$ 45,000	\$ 45,000	\$ 55,000	\$ 10,000	22.22%
6201-80-42276	Uniforms	\$ 8,000	\$ 9,000	\$ 9,000	\$ 0	0.00%
	Total Supplies	\$ 116,000	\$ 136,000	\$ 152,000	\$ 16,000	11.76%
<u>Other Services & Charges</u>						
6201-80-42310	Safety Expense	\$ 6,000	\$ 6,000	\$ 50,000	\$ 44,000	733.33%
6201-80-42509	Hypochlorite Solutions	\$ 180,000	\$ 165,000	\$ 120,000	-\$ 45,000	-27.27%
6201-80-42510	Pretreatment Materials	\$ 10,000	\$ 10,000	\$ 10,000	\$ 0	0.00%
6201-80-42511	Ferrous Chloride & Parts	\$ 120,000	\$ 120,000	\$ 120,000	\$ 0	0.00%
6201-80-42512	Sodium Bisulfite	\$ 70,000	\$ 70,000	\$ 60,000	-\$ 10,000	-14.29%
6201-80-42513	Polymer	\$ 140,000	\$ 120,000	\$ 120,000	\$ 0	0.00%
6201-80-43102	Legal Fees	\$ 100,000	\$ 50,000	\$ 100,000	\$ 50,000	100.00%
6201-80-43104	Professional Services	\$ 100,000	\$ 50,000	\$ 150,000	\$ 100,000	200.00%
6201-80-43105	Sewer and Drainage	\$ 300,000	\$ 200,000	\$ 300,000	\$ 100,000	50.00%
6201-80-43114	Permit Fees	\$ 20,000	\$ 20,000	\$ 20,000	\$ 0	0.00%
6201-80-43116	Outside Lab Analysis	\$ 15,000	\$ 15,000	\$ 15,000	\$ 0	0.00%
6201-80-43165	Business Office Shared Expenses	\$ 355,022	\$ 387,775	\$ 418,075	\$ 30,300	7.81%
6201-80-43200	Travel	\$ 5,500	\$ 4,500	\$ 5,500	\$ 1,000	22.22%
6201-80-43210	Transportation Expense	\$ 1,000	\$ 1,000	\$ 1,000	\$ 0	0.00%
6201-80-43511	NIPSCO	\$ 125,000	\$ 125,000	\$ 115,000	-\$ 10,000	-8.00%
6201-80-43512	Water Purchase	\$ 150,000	\$ 150,000	\$ 180,000	\$ 30,000	20.00%
6201-80-43581	CMP Fuel Purchase	\$ 5,000	\$ 6,000	\$ 6,000	\$ 0	0.00%
6201-80-43900	Operational General Expense	\$ 8,000	\$ 5,000	\$ 5,000	\$ 0	0.00%
6201-80-43929	Dues, Fees & Subscriptions	\$ 9,500	\$ 1,000	\$ 1,000	\$ 0	0.00%
6201-80-43930	Education	\$ 6,000	\$ 5,000	\$ 6,000	\$ 1,000	20.00%
6201-80-45915	Electric Purchase	\$ 525,000	\$ 550,000	\$ 600,000	\$ 50,000	9.09%
	Total Other Services & Charges	\$ 2,251,022	\$ 2,061,275	\$ 2,402,575	\$ 341,300	16.56%
	Total Department: 80 - Wastewater Operations	\$ 5,105,346	\$ 5,072,584	\$ 5,529,850	\$ 457,266	9.01%

Department: 84 - Wastewater Maintenance

Other Services & Charges

6201-84-42224	Sludge Thickening	\$ 5,000	\$ 5,000	\$ 5,000	\$ 0	0.00%
6201-84-42227	Biosolids Dewatering	\$ 35,000	\$ 15,000	\$ 15,000	\$ 0	0.00%
6201-84-42313	Disinfection Equipment	\$ 10,000	\$ 5,000	\$ 5,000	\$ 0	0.00%
6201-84-42314	Digester System	\$ 150,000	\$ 50,000	\$ 50,000	\$ 0	0.00%
6201-84-42315	Primary Tank	\$ 5,000	\$ 150,000	\$ 15,000	-\$ 135,000	-90.00%
6201-84-42316	Secondary Tank	\$ 12,000	\$ 12,000	\$ 10,000	-\$ 2,000	-16.67%
6201-84-42317	Grit System	\$ 5,000	\$ 5,000	\$ 15,000	\$ 10,000	200.00%
6201-84-42319	Blowers	\$ 10,000	\$ 45,000	\$ 15,000	-\$ 30,000	-66.67%
6201-84-42321	Building & Grounds	\$ 175,000	\$ 200,000	\$ 400,000	\$ 200,000	100.00%
6201-84-42322	Equipment	\$ 4,000	\$ 4,000	\$ 4,000	\$ 0	0.00%
6201-84-42325	Lift Station Maintenance	\$ 50,000	\$ 50,000	\$ 50,000	\$ 0	0.00%
6201-84-42326	SCADA - Telemetry System	\$ 5,000	\$ 10,000	\$ 60,000	\$ 50,000	500.00%
6201-84-42328	Screening Equipment	\$ 5,000	\$ 5,000	\$ 5,000	\$ 0	0.00%
6201-84-42333	Pumps & Motors	\$ 50,000	\$ 50,000	\$ 50,000	\$ 0	0.00%
6201-84-42365	Small Tools Expense	\$ 10,000	\$ 5,000	\$ 5,000	\$ 0	0.00%
6201-84-43140	Biosolids Dewatering	\$ 150,000	\$ 160,000	\$ 160,000	\$ 0	0.00%
Total Other Services & Charges		\$ 681,000	\$ 771,000	\$ 864,000	\$ 93,000	12.06%
Total Department: 84 - Wastewater Maintenance		\$ 681,000	\$ 771,000	\$ 864,000	\$ 93,000	12.06%

Current Assets

Prepaids

6101-143-10	Insurance	\$ 170,000	\$ 211,000	\$ 220,000	\$ 9,000	4.27%
6101-143-30	Contracts	\$ 0	\$ 0	\$ 2,000	\$ 2,000	#DIV/0!
Total Inventory		\$ 170,000	\$ 211,000	\$ 222,000	\$ 11,000	5.21%
Total Wastewater Current Assets		\$ 170,000	\$ 211,000	\$ 222,000	\$ 11,000	5.21%
Total Wastewater Expenses		\$ 16,408,565	\$ 18,779,949	\$ 19,654,590	\$ 874,641	4.66%

Department: 86 - Sewer Operations

Personnel Services

6201-86-411-02	Full Time Employees	\$ 1,100,593	\$ 1,097,070	\$ 1,159,194	\$ 62,124	5.66%
6201-86-411-60	Overtime	\$ 12,000	\$ 5,000	\$ 4,000	-\$ 1,000	-20.00%
6201-86-411-63	Longevity	\$ 15,170	\$ 12,050	\$ 15,970	\$ 3,920	32.53%
6201-86-411-64	Flexible Time Off Plan	\$ 1,500	\$ 1,500	\$ 1,500	\$ 0	0.00%
6201-86-411-65	Professional Certification	\$ 42,000	\$ 45,500	\$ 58,500	\$ 13,000	28.57%
6201-86-411-70	Miscellaneous	\$ 0	\$ 0	\$ 30,000	\$ 30,000	#DIV/0!
6201-86-413-01	Social Security Taxes	\$ 72,623	\$ 72,420	\$ 78,688	\$ 6,268	8.66%
6201-86-413-02	Medicare	\$ 16,985	\$ 16,937	\$ 18,403	\$ 1,466	8.65%
6201-86-413-03	PERF	\$ 134,307	\$ 130,100	\$ 180,221	\$ 50,121	38.53%
6201-86-413-05	Health Insurance	\$ 298,800	\$ 349,200	\$ 332,400	-\$ 16,800	-4.81%
6201-86-413-06	Life Insurance	\$ 918	\$ 810	\$ 470	-\$ 340	-42.00%
6201-86-413-08	Deferred Compensation Match	\$ 22,012	\$ 21,942	\$ 9,000	-\$ 12,942	-58.98%
Total Personnel Services		\$ 1,716,908	\$ 1,752,529	\$ 1,888,346	\$ 135,817	7.75%

Supplies

6201-86-42122	Office Supplies	\$ 2,000	\$ 2,000	\$ 2,000	\$ 0	0.00%
6201-86-42276	Uniforms	\$ 30,000	\$ 15,000	\$ 15,000	\$ 0	0.00%
Total Supplies		\$ 32,000	\$ 17,000	\$ 17,000	\$ 0	0.00%

Other Services & Charges

6201-86-42228	Small Tools	\$ 1,000	\$ 250	\$ 200	-\$ 50	-20.00%
6201-86-42231	Technology	\$ 5,000	\$ 5,000	\$ 13,000	\$ 8,000	160.00%
6201-86-42309	Buildings & Grounds	\$ 10,000	\$ 2,000	\$ 2,000	\$ 0	0.00%
6201-86-42310	Safety Equipment	\$ 5,000	\$ 3,000	\$ 3,000	\$ 0	0.00%
6201-86-42311	Sewer Line Maintenance	\$ 375,000	\$ 175,000	\$ 175,000	\$ 0	0.00%
6201-86-42320	Equipment Rental	\$ 500	\$ 250	\$ 250	\$ 0	0.00%
6201-86-42364	Equipment Maintenance	\$ 70,000	\$ 65,000	\$ 65,000	\$ 0	0.00%
6201-86-43115	Dues, Fees & Subscriptions	\$ 100	\$ 200	\$ 500	\$ 300	150.00%
6201-86-43200	Travel	\$ 1,000	\$ 500	\$ 500	\$ 0	0.00%
6201-86-43581	CMP Fuel Purchase	\$ 45,000	\$ 28,000	\$ 28,000	\$ 0	0.00%
6201-86-43930	Education	\$ 5,000	\$ 3,000	\$ 5,500	\$ 2,500	83.33%
6201-86-42212	Operational Expense	\$ 35,000	\$ 5,000	\$ 5,000	\$ 0	0.00%
Total Other Services & Charges		\$ 552,600	\$ 287,200	\$ 297,950	\$ 10,750	3.74%
Total Department: 86 - Sewer Expenses		\$ 2,301,508	\$ 2,056,729	\$ 2,203,296	\$ 146,567	7.13%

Current Assets

Prepays

6201-143-00	Insurance & Contracts	\$ 85,000	\$ 91,300	\$ 100,000	\$ 8,700	9.53%
	Total Inventory	\$ 85,000	\$ 91,300	\$ 100,000	\$ 8,700	9.53%
	Total Sewer Current Assets	\$ 85,000	\$ 91,300	\$ 100,000	\$ 8,700	9.53%
	Total Sewer Expenses	\$ 2,386,508	\$ 2,148,029	\$ 2,303,296	\$ 155,267	7.23%
	Total Wastewater & Sewer Expenses	\$ 18,795,073	\$ 20,927,978	\$ 21,957,886	\$ 1,029,908	4.92%

Department: 61 - MUBO

Personnel Services

6201-61-411-01	Department Head	\$ 7,088	\$ 14,494	\$ 14,494	\$ 0	0.00%
6201-61-411-02	Full Time Employees	\$ 294,778	\$ 309,407	\$ 323,696	\$ 14,290	4.62%
6201-61-411-03	Temporary	\$ 0	\$ 0	\$ 5,000	\$ 5,000	#DIV/0!
6201-61-411-60	Overtime	\$ 250	\$ 250	\$ 250	\$ 0	0.00%
6201-61-411-63	Longevity	\$ 5,295	\$ 4,924	\$ 5,500	\$ 576	11.70%
6201-61-411-64	Flexible Time Off Plan	\$ 1,000	\$ 1,125	\$ 1,125	\$ 0	0.00%
6201-61-411-65	Professional Certification	\$ 2,500	\$ 2,500	\$ 2,750	\$ 250	10.00%
6201-61-411-70	Miscellaneous	\$ 0	\$ 0	\$ 5,000	\$ 5,000	#DIV/0!
6201-61-413-01	Social Security Taxes	\$ 19,587	\$ 20,944	\$ 22,502	\$ 1,557	7.44%
6201-61-413-02	Medicare	\$ 4,581	\$ 4,898	\$ 5,263	\$ 364	7.44%
6201-61-413-03	PERF	\$ 1,153	\$ 250	\$ 2,077	\$ 1,827	730.70%
6201-61-413-05	Health Insurance	\$ 106,232	\$ 92,500	\$ 106,250	\$ 13,750	14.86%
6201-61-413-06	Life Insurance	\$ 781	\$ 785	\$ 1,342	\$ 558	71.10%
6201-61-413-08	Deferred Compensation Match	\$ 6,138	\$ 6,580	\$ 3,161	-\$ 3,419	-51.96%
6201-61-413-12	Pension Benefit	\$ 52,800	\$ 42,750	\$ 45,000	\$ 2,250	5.26%
6201-61-431-23	Assistant City Attorney	\$ 5,007	\$ 5,109	\$ 5,109	\$ 0	0.00%
	Total Personnel Services	\$ 507,189	\$ 506,515	\$ 548,518	\$ 42,003	8.29%
	Total Department: 61 - MUBO	\$ 507,189	\$ 506,515	\$ 548,518	\$ 42,003	8.29%

Current Assets

Prepays

6201-143-30	Contracts	\$ 92,500	\$ 97,500	\$ 126,381	\$ 28,881	29.62%
	Total Prepays	\$ 92,500	\$ 97,500	\$ 126,381	\$ 28,881	29.62%
	Total MUBO Current Assets	\$ 92,500	\$ 97,500	\$ 126,381	\$ 28,881	29.62%
	Total MUBO Expenses	\$ 599,689	\$ 604,015	\$ 674,899	\$ 70,883	11.74%
	Total Wastewater & MUBO Expenses	\$ 19,394,762	\$ 21,531,993	\$ 22,632,785	\$ 1,100,792	5.11%

WASTEWATER & SEWER SUMMARY

Account Number	2024 Approved	2025 Approved	2026 Approved	Increase / (Decrease)	%
Revenues					
Charges for Services	\$ 20,543,399	\$ 21,123,322	\$ 21,924,440	\$ 801,118	3.79%
Interest	\$ 75,000	\$ 700,000	\$ 700,000	\$ 0	0.00%
Miscellaneous Service Revenue	\$ 34,875	\$ 25,000	\$ 15,000	-\$ 10,000	-40.00%
	\$ 20,653,274	\$ 21,848,322	\$ 22,639,440	\$ 791,118	3.62%
Expenses					
Personal Services	\$ 4,455,231	\$ 4,627,838	\$ 4,863,621	\$ 235,783	5.09%
Supplies	\$ 148,000	\$ 153,000	\$ 169,000	\$ 16,000	10.46%
Services and Charges	\$ 13,936,842	\$ 15,844,840	\$ 16,603,265	\$ 758,425	4.79%
Current Assets	\$ 347,500	\$ 399,800	\$ 448,381	\$ 48,581	12.15%
MUBO Personal Services	\$ 507,189	\$ 506,515	\$ 548,518	\$ 42,003	8.29%
	\$ 19,394,762	\$ 21,531,993	\$ 22,632,785	\$ 1,100,792	5.11%
Net Total	\$ 1,258,512	\$ 316,329	\$ 6,655	-\$ 309,674	-97.90%

WASTEWATER & SEWER REVENUE

Account Number		2024 Approved	2025 Approved	2026 Approved	Increase / (Decrease)	%
Department: 00 - Wastewater Revenue						
Revenue						
6203-00-381-71	Sewer Connections	\$ 53,756	\$ 80,000	\$ 50,000	-\$ 30,000	-37.50%
6203-00-391-06	TIF Transfers	\$ 3,360,000	\$ 2,760,000	\$ 2,760,000	\$ 0	0.00%
	Total Revenue	\$ 3,413,756	\$ 2,840,000	\$ 2,810,000	-\$ 30,000	-1.06%
	Total Department: 00 - Water Revenue	\$ 3,413,756	\$ 2,840,000	\$ 2,810,000	-\$ 30,000	-1.06%

WASTEWATER & SEWER CAPITAL

Account Number		2024 Approved	2025 Approved	2026 Approved	Increase / (Decrease)	%
Department: Wastewater Capital						
Assets						
6203-162-03	Lift Station Structures	\$ 250,000	\$ 1,100,000	\$ 0	-\$ 1,100,000	-100.00%
6203-164-19	Biosolids Centrifuge	\$ 0	\$ 250,000	\$ 0	-\$ 250,000	-100.00%
6203-165-23	Primary Tank Mechanism	\$ 0	\$ 0	\$ 585,000	\$ 585,000	#DIV/0!
6203-165-33	SCADA	\$ 0	\$ 0	\$ 140,000	\$ 140,000	#DIV/0!
6203-165-51	Sewer and Drainage	\$ 250,000	\$ 100,000	\$ 250,000	\$ 150,000	150.00%
6203-167-20	Transportation Equipment	\$ 50,000	\$ 45,000	\$ 50,000	\$ 5,000	11.11%
	Total Assets	\$ 550,000	\$ 1,495,000	\$ 1,025,000	-\$ 470,000	-31.44%
	Total Department: Wastewater Capital	\$ 550,000	\$ 1,495,000	\$ 1,025,000	-\$ 470,000	-31.44%
Department: Sewer Capital						
Assets						
6203-164-04	Sewer Upgrade	\$ 350,000	\$ 350,000	\$ 350,000	\$ 0	0.00%
6203-164-21	Transportation Equipment	\$ 120,000	\$ 750,000	\$ 50,000	-\$ 700,000	-93.33%
6203-165-49	Pipe Lining Rehab	\$ 2,000,000	\$ 500,000	\$ 1,200,000	\$ 700,000	140.00%
	Total Assets	\$ 2,470,000	\$ 1,600,000	\$ 1,600,000	\$ 0	0.00%
	Total Department: Sewer Capital	\$ 2,470,000	\$ 1,600,000	\$ 1,600,000	\$ 0	0.00%
	Total Wastewater & Sewer Capital	\$ 3,020,000	\$ 3,095,000	\$ 2,625,000	-\$ 470,000	-15.19%

WASTEWATER & SEWER SUMMARY

Account Number	2024 Approved	2025 Approved	2026 Approved	Increase / (Decrease)	%
Revenues					
Charges for Services	\$ 53,756	\$ 80,000	\$ 50,000	-\$ 30,000	-37.50%
Miscellaneous Service Revenue	\$ 3,360,000	\$ 2,760,000	\$ 2,760,000	\$ 0	0.00%
	\$ 3,413,756	\$ 2,840,000	\$ 2,810,000	-\$ 30,000	-1.06%
Assets					
Wastewater Capital	\$ 550,000	\$ 1,495,000	\$ 1,025,000	-\$ 470,000	-31.44%
Sewer Capital	\$ 2,470,000	\$ 1,600,000	\$ 1,600,000	\$ 0	0.00%
	\$ 3,020,000	\$ 3,095,000	\$ 2,625,000	-\$ 470,000	-15.19%
Net Total	\$ 393,756	-\$ 255,000	\$ 185,000	\$ 440,000	-172.55%

SUMMARY FOR ALL FUNDS

	2024 Approved	2025 Approved	2026 Approved	Increase / (Decrease)	%
Budget Revenue					
Electric & MUBO	\$ 60,525,252	\$ 63,254,250	\$ 63,938,704	\$ 684,454	1.08%
Water & MUBO	\$ 15,933,583	\$ 16,487,649	\$ 16,798,500	\$ 310,851	1.89%
Wastewater, Sewer & MUBO	\$ 24,067,030	\$ 24,688,322	\$ 25,449,440	\$ 761,118	3.08%
Total Budget Expenses	\$ 100,525,865	\$ 104,430,221	\$ 106,186,644	\$ 1,756,423	1.68%
Budget Expenses					
Electric & MUBO	\$ 58,357,306	\$ 62,516,752	\$ 63,822,102	\$ 1,305,351	2.09%
Water & MUBO	\$ 15,671,180	\$ 16,244,211	\$ 16,750,558	\$ 506,347	3.12%
Wastewater, Sewer & MUBO	\$ 22,414,762	\$ 24,626,993	\$ 25,257,785	\$ 630,792	2.56%
Total Budget Expenses	\$ 96,443,248	\$ 103,387,956	\$ 105,830,445	\$ 2,442,489	2.36%
Net Budget Surplus/Deficit	\$ 4,082,617	\$ 1,042,265	\$ 356,199	-\$ 686,066	-65.82%
Percent of Gross Revenue	4%	1%	0%		

	2024 Approved	2025 Approved	2026 Approved	Increase / (Decrease)	%
Category Comparison					
Revenue					
Charges for Services	\$ 96,123,946	\$ 99,231,671	\$ 100,584,494	\$ 1,352,823	1.36%
Interest	\$ 195,000	\$ 1,500,000	\$ 1,870,000	\$ 370,000	24.67%
Miscellaneous Service Revenue	\$ 3,430,875	\$ 2,857,000	\$ 2,830,000	-\$ 27,000	-0.95%
Sales or Use of Property	\$ 16,000	\$ 16,000	\$ 16,000	\$ 0	0.00%
Transfers	\$ 710,044	\$ 775,550	\$ 836,150	\$ 60,600	7.81%
MUBO Revenue	\$ 50,000	\$ 50,000	\$ 50,000	\$ 0	0.00%
	\$ 100,525,865	\$ 104,430,221	\$ 106,186,644	\$ 1,756,423	1.68%
Expenses					
Personal Services	\$ 16,163,390	\$ 16,691,634	\$ 17,328,757	\$ 637,123	3.82%
Supplies	\$ 1,202,000	\$ 1,197,000	\$ 1,170,000	-\$ 27,000	-2.26%
Services and Charges	\$ 70,610,358	\$ 73,039,522	\$ 74,838,758	\$ 1,799,236	2.46%
Current Assets	\$ 1,037,500	\$ 5,279,800	\$ 5,927,930	\$ 648,130	12.28%
Capital Assets	\$ 7,430,000	\$ 7,180,000	\$ 6,565,000	-\$ 615,000	-8.57%
	\$ 96,443,248	\$ 103,387,956	\$ 105,830,445	\$ 2,442,489	2.36%
Net Budget Surplus/Deficit	\$ 4,082,617	\$ 1,042,265	\$ 356,199	-\$ 686,066	-65.82%
Percent of Gross Revenue	4%	1%	0%		

2026
Salary & Wages
Ordinances

PROPOSED ORDINANCE NO. 2025 - 31

ORDINANCE NO. 5953

AN ORDINANCE FIXING THE SALARIES
OF CERTAIN ELECTED OFFICIALS OF THE CITY OF MISHAWAKA
FOR THE FISCAL YEAR BEGINNING JANUARY 1, 2026

BE IT ORDAINED BY THE COMMON COUNCIL OF THE CITY OF
MISHAWAKA, INDIANA, THAT:

Section 1. The biweekly salaries of the following elected officials of the City of Mishawaka, Indiana, for the fiscal year beginning January 1, 2026, shall be payable in 27 equal biweekly pay periods beginning January 2, 2026 in the following amounts:

	Biweekly salary
Mayor	\$ 3,530.54
Clerk	2,884.62
Council member	769.24
Council President Stipend	76.93

Section 2. Clerk Certifications

IN ACCREDITED MUNICIPAL CLERK ADVANCED (IAMCA)	61.54
IN ACCREDITED MUNICIPAL CLERK (IAMC)	50.00
CERTIFIED MUNICIPAL CLERK (CMC)	61.54
MASTER MUNICIPAL CLERK (MMC)	76.93
CERTIFIED PUBLIC FINANCE ADMINISTRATOR (CPFA)	57.90

The MMC pay substitutes and replaces the CMC pay. Pursuant to the IIMC rules, the MMC replaces the CMC, and that later designation is dropped.

Section 3. Any prior ordinances in conflict herewith are hereby repealed.

Section 4. This ordinance shall be in full force and effect from and after its publication, passage, signing and due attestation.

Section 5. The City will contribute a match of 100% of the elected official's contribution not to exceed 1% of the employee's base biweekly pay for all employees eligible for participation in the State's 457(b) plan.

PASSED BY THE COMMON COUNCIL of the City of Mishawaka, Indiana, on

This 27 day of October, 2025, at 7:54 o'clock, p. m.

Gregg Hixenbaugh /s/
Gregg Hixenbaugh, President

ATTEST:

Deborah S. Block /s/
Deborah S. Block, IAMCA, MMC, City Clerk

PRESENTED BY ME to the Mayor, this 28 day of October 2025, at
8:45 o'clock, a. m.

Deborah S. Block /s/
Deborah S. Block, IAMCA, MMC, City Clerk

APPROVED BY ME this 28 day of October 2025, at
9:26 o'clock, a. m.

David A. Wood /s/
David A. Wood, Mayor

PROPOSED ORDINANCE 2025-28

ORDINANCE 5950

AN ORDINANCE FIXING THE SALARIES OF ALL EMPLOYEES OF THE CITY OF MISHAWAKA EXCEPT ELECTED OFFICIALS, SWORN PUBLIC SAFETY, MISHAWAKA PARK DEPARTMENT, AND THE MISHAWAKA UTILITIES FOR THE CITY OF MISHAWAKA, INDIANA, FOR THE YEAR BEGINNING JANUARY 1, 2026.

BE IT ORDAINED BY THE COMMON COUNCIL OF THE CITY OF MISHAWAKA, INDIANA, THAT:

Section 1. The biweekly salaries of all employees of the City of Mishawaka except Elected Officials, sworn Public Safety, the Mishawaka Park Department, and the Mishawaka Utilities for the year beginning January 1, 2026, shall be payable in 27 bi-weekly pay periods commencing on January 2, 2026.

BIWEEKLY SALARY

MAYOR'S EXECUTIVE ASSISTANT	\$ 2,307.70
MAYOR'S ADMINISTRATIVE ASSISTANT	\$ 1,916.07
MAYOR'S EXECUTIVE SECRETARY	\$ 1,623.98
CONTROLLER	\$ 4,038.46
DEPUTY CONTROLLER	\$ 2,985.58
ACCOUNTANT	\$ 2,259.58
PAYROLL CLERK	\$ 1,887.35
BOOKKEEPER A	\$ 1,930.38
BOOKKEEPER B	\$ 1,589.74
BOOKKEEPER C	\$ 1,488.41
SENIOR PURCHASING AGENT	\$ 2,154.15
PURCHASING AGENT	\$ 1,849.58
CERTIFICATIONS:	
CPA CERTIFICATION FT	192.31
CERTIFIED PUBLIC FUNDS INVESTMENT MGR*	19.24
ADVANCED CPFIM*	38.47
INDIANA ACCREDITED MUNICIPAL CLERK (IAMC)	50.00
CERTIFIED PUBLIC FINANCE ADMINISTRATOR*	57.70
ADVANCED CPFA*	76.93
CERTIFIED PURCHASING PROFESSIONAL	38.46
*advanced supersedes previous award	
CHIEF DEPUTY CLERK I	\$ 1,954.75
CHIEF DEPUTY CLERK II	\$ 1,838.37
CERTIFICATIONS:	
CERTIFIED PROFESSIONAL	
IN ACCREDITED MUNICIPAL CLERK (IAMC)	50.00
CERTIFIED PUBLIC FINANCE ADMINISTRATOR	57.70
IN ACCREDITED MUNICIPAL CLERK ADVANCED (IAMCA)	61.54
CERTIFIED MUNICIPAL CLERK (CMC)*	61.54
MASTER MUNICIPAL CLERK (MMC)*	76.93
*only one may be held at a time	
HR DIRECTOR	\$ 2,637.28
SAFETY DIRECTOR	\$ 2,688.16

ASST DIRECTOR	\$ 1,909.00
OFFICE ADMINISTRATOR	\$ 1,634.40
HR OFFICE MANAGER	\$ 1,623.25
HR OFFICE ASSISTANT	\$ 1,592.31
HR MASTERS CERTIFICATION	57.70
HR CERTIFICATION	19.23
DIRECTOR OF IT	\$ 3,383.65
PUBLIC SAFETY ADMINISTRATOR	\$ 2,786.54
NETWORK ADMINISTRATOR	\$ 2,667.11
SYSTEMS ADMINISTRATOR	\$ 2,667.11
TIER II HELP DESK	\$ 2,149.61
TIER I HELP DESK	\$ 2,030.19
IT OFFICE COORDINATOR	\$ 1,990.39
IDACS SPECIALIST COORDINATOR	57.69
CORPORATE COUNSEL	\$ 2,770.19
1 st DEPUTY CITY ATTORNEY	\$ 2,853.20
2 nd DEPUTY ASST CITY ATTORNEY	\$ 785.96
COUNCIL ATTORNEY	\$ 785.96
DIRECTOR OF ENGINEERING	\$ 4,038.46
ASSISTANT DIRECTOR	\$ 2,983.32
PROJECT MANAGER	\$ 2,891.56
TRAFFIC MANAGER	\$ 2,465.61
CONSTRUCTION COORDINATOR	\$ 2,217.32
TECHNICIAN	\$ 2,202.90
GIS COORDINATOR	\$ 2,465.61
PROJECT COORDINATOR	\$ 1,837.44
LOCATOR/INSPECTOR	\$ 1,885.48
OFFICE ADMINISTRATOR	\$ 1,634.40
OFFICE MANAGER	\$ 1,623.25
PE BONUS FT	192.31
IDEM REVIEW BOARD BONUS	153.85
FIRE ADMINISTRATIVE ASSISTANT	\$ 1,916.07
FIRE OFFICE ADMINISTRATOR	\$ 1,634.28
FIRE EXECUTIVE SECRETARY	\$ 1,623.98
FIRE OFFICE MANAGER	\$ 1,618.75
SERVICES DIVISION DIRECTOR	\$ 2,786.54
TRAINER	\$ 2,193.60
RECRUITER	\$ 2,101.39
FORENSIC SCIENCE LAB TECHNICIAN/ PROPERTY ROOM SPECIALIST	\$ 2,128.49
POLICE RECRUIT	\$ 1,939.52
ADMINISTRATIVE ASSISTANT	\$ 1,916.07
DIGITAL MEDIA/STATISTICAL	\$ 1,783.13
PROPERTY MANAGER	\$ 1,783.13
EXECUTIVE SECRETARY	\$ 1,624.38
ADMINISTRATIVE SECRETARY	\$ 1,644.64
SERVICES ADMINISTRATOR	\$ 1,841.11
OFFICE MANAGER	\$ 1,786.57
PROPERTY CLERK	\$ 1,573.39
SECRETARY	\$ 1,624.03
PARKING PERSONNEL	\$ 1,624.03

CROSSING GUARDS	21 pays@ 411.90
ANNUAL CLOTHING:	
PARKING PERSONNEL	600
FORENSIC SCI. LAB ANALYST/PR. SP.	1,000
IDACS SPECIALIST ASSISTANT COORDINATOR	11.54–38.46
MAJOR CRIMES EVIDENCE TECHNICIAN	76.93
CROSSING GUARD SUBSTITUTE	20 per day
SUMMER SCHOOL CROSS GUARD	20 per day
DIRECTOR OF CODE ENFORCEMENT	\$ 2,884.62
OFFICE ADMINISTRATOR	\$ 1,634.40
OFFICE MANAGER	\$ 1,623.25
CODE ENF OFFICER A	\$ 2,211.91
CODE ENF OFFICER B	\$ 1,856.69
BUILDING COMMISSIONER	\$ 2,884.62
ASSISTANT BUILDING COMMISSIONER	\$ 2,619.11
OFFICE ADMINISTRATOR	\$ 1,634.40
OFFICE MANAGER	\$ 1,623.25
INSPECTOR A	\$ 2,663.13
COMBINATION INSPECTOR	\$ 2,461.54
INSPECTOR B	\$ 2,418.70
PERMIT TECH I	\$ 1,927.09
EXECUTIVE DIRECTOR	\$ 4,038.46
SENIOR PLANNER/ECONOMIC DEVELOPMENT SPECIALIST	\$ 2,454.38
CITY PLANNER	\$ 2,936.83
SENIOR PLANNER	\$ 2,464.51
ASSOCIATE PLANNER	\$ 2,122.96
ADMINISTRATIVE PLANNER	\$ 1,895.47
OFFICE MANAGER	\$ 1,611.03
CERTIFICATIONS:	
FELLOW OF THE AMERICAN SOCIETY OF LANDSCAPE ARCHITECT (FASLA)	96.16
AMERICAN INSTITUTE OF CERTIFIED PLANNERS (AICP)	57.70
DIRECTOR OF COMMUNITY DEVELOPMENT	\$ 3,050.99
TIF CONSTRUCTION MANAGER	\$ 2,891.56
PROGRAM CONSTRUCTION MANAGER	\$ 2,624.75
PROGRAM COORDINATOR	\$ 1,916.71
GRANT MANAGER	\$ 2,407.57
GRANT SPECIALIST	\$ 1,639.89
CENTRAL SERVICES ASSISTANT	\$ 2,587.50
STREET COMMISSIONER	\$ 3,269.23
OFFICE ADMINISTRATOR	\$ 1,811.27
OFFICE MANAGER	\$ 1,671.92
SECRETARY	\$ 1,589.94

BIWEEKLY HOURLY

PART-TIME HELP	7.25-30.00
CENTRAL SERVICES: FLEET MAINTENANCE TECHNICIAN	25.95
CENTRAL SERVICES/MVH: GROUP 1	24.67
GROUP 2	23.39
GROUP 3	22.45
NIGHT BONUS/SHIFT DIFFERENTIAL	.55/.60
PROJECT COORDINATOR	1.00
CDL TRAINER - ANNUAL	2500
TANKER	50
CDL B	200
CDL A	400

ANNUAL/MISC

BOARD OF PUBLIC WORKS AND SAFETY PRESIDENT	1500
MEMBER	1000
PLAN COMMISSION	600
BZA MEMBER	375
INSURANCE STIPEND: ASST CITY ATTORNEY & COUNCIL ATTORNEY	500 per month
FULL-TIME HOURLY EMPLOYEE STIPEND	2000

Section 2. The City will contribute a match of 100% of the employees' contribution, not to exceed 1% of the employee's base biweekly pay, for all employees eligible for participation in the State's 457(b) plan.

Section 3. All full-time hourly employees will receive a \$2,000 stipend paid in the following amounts: Quarter 1 - \$250, Quarter 2 - \$250, Quarter 3 - \$250, and Quarter 4 - \$1,250, or at the discretion of the Controller.

Section 4. A Longevity Bonus will be provided annually to Central Service and Motor Vehicle Highway Teamster employees. The Longevity Bonus will be offered to the employees as additional pay. The Longevity Bonus shall be payable annually on the first paycheck following each employee's anniversary date with the regular payroll. The annual Longevity Bonus will be based on the following schedule. The said schedule is based upon completed years of service.

<u>Years of Service</u>	<u>Annual Increments</u>	<u>Bonus</u>
5	0	150
6	75	225
7	75	300
8	75	375
9	75	450
10	75	525

An additional \$80.00 will be added for each year of service after the 10th year.

Section 5. Longevity Bonus will be provided annually to the Civil City's non-union employees. The Longevity Bonus will be offered to the employees as additional pay. The Longevity Bonus shall be payable annually on the first paycheck following each employee's anniversary date with the regular payroll. The annual Longevity Bonus will be based on the following schedule. The said schedule is based upon completed years of service.

<u>Years of Service</u>	<u>Annual Increments</u>	<u>Bonus</u>
5	0	150
6	75	225
7	75	300
8	75	375
9	75	450
10	75	525

An additional \$150.00 will be added for each year of service after the 10th year.

Section 6. The Administration may pay up to 15% less than annual salaries listed to new employees during the first twelve-month period, except for those public safety salaries which have been negotiated by the Common Council and all other salaries negotiated as part of a Collective Bargaining Agreement.

Section 7. This ordinance shall be in full force and effect from and after its signing and attestation.

PASSED BY THE COMMON COUNCIL of the City of Mishawaka, Indiana, on

this 27 day of October 2025, at 7:45 o'clock, p. m.

Gregg Hixenbaugh /s/
Gregg Hixenbaugh, Presiding Officer

ATTEST:

Deborah S. Block /s/
Deborah S. Block, IAMCA, MMC, City Clerk

PRESENTED BY ME, to the Mayor on this 28 day of October 2025, at 8:41 o'clock, a. m.

Deborah S. Block /s/
Deborah S. Block, IAMCA, MMC, City Clerk

APPROVED BY ME this 28 day of October 2025, at 9:25 o'clock, a. m.

David A. Wood /s/
David A. Wood, Mayor

PROPOSED ORDINANCE 2025-29

ORDINANCE 5951

AS AMENDED

AN ORDINANCE FIXING THE SALARIES OF ALL SWORN POLICE EMPLOYEES OF THE CITY OF MISHAWAKA FOR THE CITY OF MISHAWAKA, INDIANA, FOR THE YEAR BEGINNING JANUARY 1, 2026.

BE IT ORDAINED BY THE COMMON COUNCIL OF THE CITY OF MISHAWAKA, INDIANA, THAT:

Section 1. The biweekly salaries of sworn police officers for the year beginning January 1, 2026, shall be payable in 27 biweekly pay periods commencing on January 2, 2026.

**BIWEEKLY SALARY
2026**

POLICE CHIEF	\$ 4,040.48
ASSISTANT CHIEF	\$ 3,841.44
CAPTAIN	\$ 3,634.62
LIEUTENANT	\$ 3,576.92
SERGEANT	\$ 3,519.23
1 st CLASS OFFICER	\$ 3,461.54
2 nd CLASS OFFICER	\$ 2,577.11
PROBATION	\$ 2,341.05

NIGHT SHIFT DIFFERENTIAL \$26.92

POLICE:

UNIFORM ALLOWANCE – semi-annual 2,050

ANNUAL/MISC

EQUIPMENT MAINT ALLOWANCE 1,250
RESIDENCY STIPEND 2,500

SPECIALTY PAY:

MAJOR CRIMES DETECTIVE	2,000
MAJOR CRIMES EVIDENCE TECHNICIAN	2,000
SWAT	1,000
DRE – DRUG RECOGNITION EXPERT	500
EMERGENCY RESPONSE TEAM	500
EVIDENCE TECHNICIAN	500
FACT – FATAL ALCOHOL & CRASH TEAM	500
NEGOTIATOR	500
SVU – SPECIAL VICTIMS UNIT	1,000
TRAFFIC TECHNICIAN/DIAGRAMMER	500
BREATH TEST OPERATOR	250
INSTRUCTORS	500
MOTORCYCLE	250

Section 2. The City will contribute 3% of the employee portion to the 1977 Police Pension for all employees eligible for participation in the 1977 Police Pension Fund.

Section 3. The City will contribute a match of 100% of the employees' contribution, not to exceed 1% of the employees' base bi-weekly pay, for all employees eligible for participation in the State's 457(b) plan.

Section 4. This ordinance shall be in full force and effect from and after its signing and attestation.

PASSED BY THE COMMON COUNCIL of the City of Mishawaka, Indiana, on

this 27 day of October 2025, at 7:49 o'clock, p. m.

Gregg Hixenbaugh /s/
Gregg Hixenbaugh, Presiding Officer

ATTEST:

Deborah S. Block /s/
Deborah S. Block, IAMCA, MMC, City Clerk

PRESENTED BY ME, to the Mayor on this 28 day of October 2025, at 8:42 o'clock, a. m.

Deborah S. Block /s/
Deborah S. Block, IAMCA, MMC, City Clerk

APPROVED BY ME this 28 day of October 2025, at 9:25 o'clock, a. m.

David A. Wood /s/
David A. Wood, Mayor

PROPOSED ORDINANCE 2025-30

ORDINANCE 5952

AN ORDINANCE AMENDING ORDINANCE 5910AA FIXING THE SALARIES OF ALL SWORN FIRE EMPLOYEES OF THE CITY OF MISHAWAKA FOR THE CITY OF MISHAWAKA, INDIANA, FOR THE YEAR BEGINNING JANUARY 1, 2026

BE IT ORDAINED BY THE COMMON COUNCIL OF THE CITY OF MISHAWAKA, INDIANA, THAT:

Section 1. Ordinance number 5910AA passed by the Common Council of the City of Mishawaka, Indiana, on October 29, 2024, is hereby amended as follows:

Section 2. The biweekly salaries of sworn fire employees for the year beginning January 1, 2026, shall be payable in 27 biweekly pay periods commencing on January 2, 2026.

	2026
	BIWEEKLY SALARY
FIRE CHIEF	\$ 4,038.46
ASSISTANT CHIEF	\$ 3,820.39
BATTALION CHIEF	\$ 3,657.28
CAPTAIN	\$ 3,478.76
QI SPECIALIST/EMS MENTOR 3	\$ 3,478.76
FIRE INSPECTOR CAPT	\$ 3,478.76
LIEUTENANT	\$ 3,392.97
EMS MENTOR 4	\$ 3,392.97
FIRE INSPECTOR LT	\$ 3,392.97
DRIVER OPERATOR	\$ 3,311.86
1 st CLASS FIREFIGHTER	\$ 3,232.01
MASTER FIREFIGHTER	\$ 3,092.68
PROBATION - FF/EMT	\$ 2,811.78
 ANNUAL/MISC:	
<u>CERTIFICATIONS:</u>	
ADVANCED EMT	1,000
PARAMEDIC	2,000
LEAD PARAMEDIC	6,000
 <u>DAILY RIDE PAY:</u>	
EMT/PARAMEDIC	100
SUPERVISING PARAMEDIC	150
 <u>UNIFORM ALLOWANCE:</u>	
1 ST YEAR OF SERVICE	750
AFTER 1 ST YEAR OF SERVICE	1,500

SPECIALTY PAY:

WATER RESCUE/RECOVERY LEADER	1,050
WATER DIVE/RESCUE TEAM MEMBER	950
DIVER APPRENTICE	500
DRONE OPERATOR	750
SELF-CONTAINED BREATHING	
APPARATUS TEAM TECHNICIAN	1,000
MECHANIC	2,500
INFORMATION TECHNOLOGY	1,500

Section 3. The City will contribute 3% of the employee portion to the 1977 Fire Pension for all employees eligible for participation in the 1977 Fire Pension Fund.

Section 4. The City will contribute a match of 100% of the employees' contribution, not to exceed 1% of the employee's base biweekly pay, for all employees eligible for participation in the State's 457(b) plan.

Section 5. This ordinance shall be in full force and effect from and after its signing and attestation.

PASSED BY THE COMMON COUNCIL of the City of Mishawaka, Indiana, on

this 27 day of October 2025, at 7:52 o'clock, P . m.

Gregg Hixenbaugh /s/
Gregg Hixenbaugh, Presiding Officer

ATTEST:

Deborah S. Block /s/
Deborah S. Block, IAMCA, MMC, City Clerk

PRESENTED BY ME, to the Mayor on this 28 day of October 2025, at
8:44 o'clock, a . m.

Deborah S. Block /s/
Deborah S. Block, IAMCA, MMC, City Clerk

APPROVED BY ME this 28 day of October 2025, at 9:26 o'clock,
a . m.

David A. Wood /s/
David A. Wood, Mayor

PROPOSED ORDINANCE NO. 2025 – 38

ORDINANCE NO. 5959

AN ORDINANCE AMENDING ORDINANCE 5950, FIXING THE SALARIES OF ALL EMPLOYEES OF THE CITY OF MISHAWAKA EXCEPT MISHAWAKA PARK DEPARTMENT, ELECTED OFFICIALS, AND THE MISHAWAKA UTILITIES FOR THE CITY OF MISHAWAKA, INDIANA, FOR THE YEAR BEGINNING JANUARY 1, 2026.

BE IT ORDAINED BY THE COMMON COUNCIL OF THE CITY OF MISHAWAKA, INDIANA, THAT:

Section 1. Ordinance number 5950, passed by the Common Council of the City of Mishawaka, Indiana, on the 27th of October 2025, is hereby amended as follows:

<u>CENTRAL SERVICES/MVH CERTIFICATIONS</u>	<u>ANNUAL</u>
TANKER	500
CDL B	500
CDL A	750

Section 2. This ordinance shall be in full force and effect from and after its signing and attestation.

PASSED BY THE COMMON COUNCIL of the City of Mishawaka, Indiana, on

this 15 day of December 2025 at 6:35 o'clock, p. m.

Gregg A. Hixenbaugh /s/
Gregg A. Hixenbaugh, Presiding Officer

ATTEST:

Deborah S. Block /s/
Deborah S. Block, IAMCA, MMC, City Clerk

PRESENTED BY ME, to the Mayor on this 16 day of December 2025, at 8:43 o'clock, a. m.

Deborah S. Block /s/
Deborah S. Block, IAMCA, MMC, City Clerk

APPROVED BY ME this 16 day of December 2026, at 12:22
o'clock, p.m.

David A. Wood /s/
David A. Wood, Mayor

RESOLUTION NO. 2025-12

A RESOLUTION OF THE
UTILITY BOARD
OF THE CITY OF MISHAWAKA, INDIANA

APPROVING AND CONFIRMING THE SCHEDULE OF COMPENSATION
FOR CERTAIN EMPLOYEES OF MISHAWAKA UTILITIES
FOR 2026

WHEREAS, The Utility Board is responsible for control and operation of Mishawaka Utilities; and

WHEREAS, IC 8-1.5-3-4 provides that the utilities control board shall fix the number and compensation of utility employees; and

WHEREAS, Mishawaka Utilities management has submitted the attached schedule of compensation for certain employees who are members of IBEW Local 1392 for 2026 to the Utility Board for review and approval; and

NOW, THEREFORE, BE IT RESOLVED BY THE UTILITY BOARD OF THE CITY OF MISHAWAKA, INDIANA, that:

The Utility Board hereby approves and confirms the salaries and wages on the attached schedule, to take effect on January 1, 2026.

PASSED by the Utility Board of the City of Mishawaka, Indiana, on this 28th day of October, 2025.

UTILITY BOARD
Mishawaka, Indiana



Kenneth B. Prince, President



Rebecca S. Maguire, Vice President



Anthony Violi, Member

ATTEST:



Donna Whitt, Clerk of the Board

**MISHAWAKA UTILITIES
2026 WAGE SCHEDULE
Hourly Rate for Union Employees**

BUSINESS OFFICE	<u>Hourly</u>
CPC Clerk A	22.77
CPC Clerk B	21.65
CPC Clerk C	20.93
Lock Box Mail Processing Clerk	23.09
Mail Equipment Operator B	21.65
Mail Equipment Operator C	20.93
Terminal Operator A	23.09
Terminal Operator B	21.95
Terminal Operator C	21.24
Cashier A	22.77
Cashier B	21.65
Cashier C	20.93
Phone Clerk	20.91
ELECTRIC DIVISION	<u>Hourly</u>
Journeyman Lineman	48.48
Apprentice Level 8	41.26
Apprentice Level 7	40.55
Apprentice Level 6	39.82
Apprentice Level 5	38.37
Apprentice Level 4	37.64
Apprentice Level 3	35.48
Apprentice Level 2	34.75
Apprentice Level 1	34.03
Machine Operator A	31.62
Machine Operator B	28.64
Clerk/Dispatcher A	28.07
Clerk/Dispatcher B	26.49
Substation Lineworker	51.30
Substation Journeyman Level 1	48.48
Substation Journeyman Level 2	49.76
Building & Grounds Technician	23.69
Crew Leader (additional)	1.00
Journeyman Lineman Crew Leader (additional)	2.42
Advanced Safety Certification	1.00
Advanced Line Worker Cert II	1.00
Certification Bonus (Master Instructor/Trainer)	1.00
For qualifying personnel (additional)	
Certification Bonus (Thermographer)	1.00
For qualifying personnel (additional)	
METERING DEPARTMENT	<u>Hourly</u>
Meterman	32.94
Service Representative	28.42
Meter Reader	26.44
Crew Leader (additional)	1.00
Advanced Safety Certification	1.00

WATER DIVISION**Hourly**

Working Foreman - Distribution System	33.13
Heavy Equipment Operator A	31.61
Heavy Equipment Operator B	29.93
Heavy Equipment Operator C	28.91
Pipefitter A	28.50
Pipefitter B	26.87
Pipefitter C	25.88
Senior Utilityman	31.39
Intermediate Utilityman	28.98
Utilityman	27.21
Chief Mechanic - Water Treatment	33.13
Maintenance Technician	28.98
General Maintenance A	27.22
General Maintenance B	25.59
General Maintenance C	24.74
Chief Meter/Backflow Inspector	31.43
Meter/Backflow Inspector	29.10
Meter Repairman A	28.49
Meter Repairman B	26.87
Meter Repairman C	25.87
Meter Installer A	28.49
Meter Installer B	26.87
Meter Installer C	25.87
Building & Grounds Technician	23.69

Certifications for qualifying personnel

-(Limit of two)

Distribution System Operator-Large	1.00
Water Treatment Operator-Class 3	1.00
Backflow	1.00
Crew Leader (additional)	1.00

WASTEWATER DIVISION**Hourly**

Dewatering Mechanic	31.69
Biosolids Technician	28.98
Chief Mechanic	33.13
Maintenance Technician A	28.98
Maintenance Technician B	26.87
Maintenance Technician C	25.85
Chief Operator	29.70
Utility Operator A	28.22
Utility Operator B	26.40
Utility Operator C	25.39
Pretreatment Technician	29.10
Building & Grounds Technician	23.69
Certification Bonus (biweekly)	
Class I	38.46
Class II	76.92
Class III	115.38
Class IV	192.31
Crew Leader (additional)	1.00

SHIFT PREMIUM (additional per hour)

1st Shift (midnight to 8:00 a.m.)	1.00
3rd Shift (4:00 p.m. to midnight)	1.00

SWING SHIFT PREMIUM (additional per hour)

SWING SHIFT(For Days Worked as specified in Working Agreement)	1.50
-------------------------------------------------------------------	------

ALL UTILITY DIVISIONS

Skilled Temporary Help/Seasonal	7.25-25.00
Full-Time Hourly Employee Stipend*	2,000.00

1. The City will contribute a match of 100% of the employee's contribution not to exceed 1% of the employee's base biweekly pay for all employees eligible for participation in the State's 457(b) plan.
- *2. All full-time hourly employees will receive a \$2,000 stipend paid in the following amounts: Quarter 1 - \$250, Quarter 2 - \$250, Quarter 3 - \$250 and Quarter 4 - \$1,250, or at the discretion of the Controller.

RESOLUTION NO. 2025-13

A RESOLUTION OF THE
UTILITY BOARD
OF THE CITY OF MISHAWAKA, INDIANA

APPROVING AND CONFIRMING THE SCHEDULE OF COMPENSATION
FOR CERTAIN EMPLOYEES OF MISHAWAKA UTILITIES AND
THE SEWER MAINTENANCE DEPARTMENT FOR 2026

WHEREAS, The Utility Board, is responsible for the control and operation of Mishawaka Utilities; and

WHEREAS, IC 8-1.5-3-4 provides that the utilities control board shall fix the number and compensation of utility employees; and

WHEREAS, Mishawaka Utilities management has submitted the attached schedule of compensation for certain employees for 2026 to the Utility Board for review and approval; and

WHEREAS, collective bargaining with Teamsters Local 364 has resulted in the following wage rates for certain employees of the Sewer Maintenance Department, to take effect on January 1, 2026;

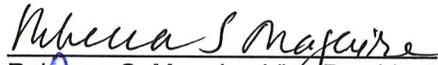
NOW, THEREFORE, BE IT RESOLVED BY THE UTILITY BOARD OF THE CITY OF MISHAWAKA, INDIANA, that:

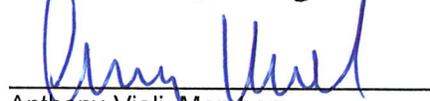
The Utility Board hereby approves and confirms the salaries and wages on the attached schedule, all to take effect on January 1, 2026. For salaried positions, bi-weekly pay for the year beginning January 1, 2026 shall be payable every other week beginning on January 1, 2026 per the attached schedule. For hourly positions, the hourly wage shall apply.

PASSED by the Utility Board of the City of Mishawaka, Indiana, on this 28th day of October, 2025.

UTILITY BOARD
Mishawaka, Indiana


Kenneth B. Prince, President


Rebecca S. Maguire, Vice President


Anthony Violi, Member

ATTEST:

Donna Whitt
Donna Whitt, Clerk of the Board

**MISHAWAKA UTILITIES
2026 WAGE SCHEDULE
Salaried, Full Time, Non-Union Employees**

ELECTRIC DIVISION	Biweekly Pay
Construction Foreman	3,888.60
Division Manager	3,846.15
Engineering Assistant	2,414.02
GIS Engeering Assistant	2,139.81
Office Coordinator	1,778.60
Operations Coordinator	2,521.13
Project Coordinator	1,926.55
Project Manager	3,013.28
Senior Engineering Assistant	2,465.61
Substation Supervisor	3,013.28
Substation Technician	2,418.81
Superintendent	4,004.68
System Reliability Supervisor	3,442.98
Certifications	Bi-weekly
Advanced Safety Certification	1.00
Advanced Line Worker Cert II	1.00
Advanced Managerial Oversight	288.46
Certification Bonus (Thermographer)	80.00
Certification Bonus (Master Instructor/Trainer)	80.00
METERING DEPARTMENT	Biweekly Pay
Manager	3,013.29
Certifications	Bi-weekly
Advanced Safety Certification	1.00
Advanced Line Worker Cert II	1.00
WATER DIVISION	Biweekly Pay
Assistant Manager	3,121.92
Distribution System Supervisor	3,005.84
Division Manager	3,846.15
GIS Coordinator	2,465.62
Meter/Backflow Supervisor	3,005.84
Office Coordinator	1,778.60
Operations Coordinator	2,640.67
Procurement, Inventory & Employee Liason	2,465.62
Project Manager	2,637.96
Project Coordinator	1,889.85
Quailty Control Assistant B	2,279.31
Quality Control Assistant C	2,125.02
Quality Control Technician	2,556.88
System Technical & Telemetry Reliability Coordinator	2,760.11
Telemetry Technician	2,414.02
Water Quality Supervisor	3,005.84
Well Head Protection Coordinator	2,465.62
Certifications	Bi-weekly
Salary 1 State License	76.92
Salary 2 or More State Licenses	173.08
Certifications for qualifying personnel (Limit of two)	
Distribution System Operator-Large	1.00/hr
Water Treatment Operator-Class 3	1.00/hr
Backflow	1.00/hr
Crew Leader	1.00/hr

WASTEWATER DIVISION

	Biweekly Pay
Assistant Manager	3,042.29
Chemist	2,572.34
Chief Chemist	2,778.29
Division Manager	3,846.15
Maintenance Manager	2,799.34
Operations Coordinator	2,334.54
Operations Manager	2,799.34
Project Coordinator	1,889.85
Project Manager	2,696.84
Certifications	Bi-weekly
Certification Premium Class I	38.46
Certification Premium Class II	76.92
Certification Premium Class II	115.38
Certification Premium Class IV	192.31

SEWER MAINTENANCE DEPARTMENT

	Biweekly Pay
Assistant Director of Engineering	285.53
Locates/Permit Coordinator	1,822.52
Manager	2,884.62
MS4 Manager	2,448.75
Office Coordinator	1,778.72
Project Coordinator	1,889.84
Senior Secretary	1,737.91
Sewer Assistant Manager	2,474.80
Certifications	Bi-weekly
PE Certification	269.23

SEWER MAINTENANCE DEPARTMENT - HOURLY

	Biweekly Pay
Advanced Operator Video Inspection	28.06
Advanced Operator Combination Truck	28.67
GIS Coordinator	27.15
Locator/Construction Inspector	27.15
Repairman	26.88
Utility Operator	26.31
General Laborer II	24.43
General Laborer I	24.19
General Laborer	21.02
Probationary	19.15
Certifications	Annually
CDL A	750.00
CDL B	500.00
Tanker	1,000.00
WW Collection System Volume 1	500.00
WW Collection System Volume 2	500.00
NASSCO Certificatio-PACP/MACP/LACP	1,000.00
ARC GS I Introduction to GIS	1,000.00
ARC GS II Essential Work flows	1,000.00
GS1 Basic Certificate	750.00
GS1 Start	750.00
Full-Time Hourly Employee Stipend*	2,000.00

ALL DIVISIONS

	Hourly Rate
Skilled Temporary Help	7.25 - 25.00
Summer/Seasonal	7.25 - 25.00

SUPPORT STAFF

	Biweekly Pay
Accountant	1,961.37
Assistant City Attorney	785.96
Bookkeeper	1,797.91
Business Office Manager	3,269.23
CIS Specialist	2,235.30
City Attorney	164.33
Computer Operator	2,041.22
Computer Operator/Account Specialist	2,102.35
Corporate Counsel	1,268.27
Customer Service Representative	1,987.22
DP Supervisor	2,445.94
Ex. Dir. Of Dev. & Gov't Affairs	4,038.46
Financial Analyst	2,077.09
General Manager	3,898.90
Mayor	961.54
Network Operations Administrator	2,307.39
Senior Bookkeeper	1,933.83
Senior Computer Operator	2,125.65
Senior Secretary	1,669.45
Staff Consultant	2,884.62
Certifications	Bi-weekly
Title Transfer	384.62
	Monthly
Insurance Stipend - Asst. City Attorney	500.00
	Annually
Utilities Pension Secretary	1,200.00
Utility Board - Member	1,000.00

1. Management may pay up to 15% less than the annual salaries shown to new employees during an initial employment period of up to six (6) months.
2. All full-time, non-seasonal MU employees (except Sewer Maintenance Department) not covered by the IBEW collective bargaining agreement are to receive longevity bonuses and boot allowance as set out in the IBEW Working Agreement.
3. As Sewer Maintenance Department employees are covered by the Teamsters agreement and PERF, they are not eligible for the MU longevity bonus or the MU Pension Plan.
4. The City will contribute a match of 100% of the employee's contribution not to exceed 1% of the employee's base biweekly pay for all employees eligible for participation in the State's 457(b) plan.
- *5. All full-time hourly employees will receive a \$2,000 stipend paid in the following amounts: Quarter 1 - \$250, Quarter 2 - \$250, Quarter 3 - \$250 and Quarter 4 - \$1,250, or at the discretion of the Controller.