

DRAFT



Proposed Budget

Fiscal Year 2026-2027

	2021 FY	2022 FY	2023FY	2024FY	2025 FY	2026 FY	Change
Millage Rates:							
General Govt.	14.5946	14.4297	14.4297	14.2969	14.1124	14.0023	(0.1101)
Solid Waste	1.870	1.850	1.850	1.9598	1.9344	1.8800	(0.0544)
Road Bond	1.350	1.360	1.290	1.180	0.880	0.680	(0.2000)
Building Bond	1.190	1.100	1.000	0.890	0.800	0.700	(0.1000)
Water and Sewer		2.4718	2.4718	2.4490	2.4174	2.3985	(0.0189)
Total Levy	19.005	21.212	21.042	20.7757	20.1442	19.6609	(0.4833)

Water Rates

Water	8.48	8.68	8.68	8.68	8.7
Sewer	13.96	14.16	14.16	14.16	14.2

04/01/2026		BUDGET REPORT FOR CITY OF GIBRALTAR				increase
Calculations as of 06/30/2026						decrease
		2024-25	2025-26	2025-26	2026-27	
		ACTIVITY	AMENDED	ACTIVITY	RECOMMENDED	
GL NUMBER	DESCRIPTION	BUDGET	THRU 06/30/26	BUDGET		
ESTIMATED REVENUES						
Dept 000						
101-000-403.000	TAX COLLECTIONS	2,109,519.34	2,272,000.00	2,172,736.49	2,290,000.00	
101-000-411.000	DELINQUENT TAX COLLECTION	46,139.44	50,000.00	4,694.73	50,000.00	
101-000-421.000	escrow collections	8,599.29	15,500.00	(6,653.56)		
101-000-445.000	PENALTIES/INTEREST ON COLL.	16,546.10	15,000.00	13,961.82	17,000.00	
101-000-476.000	LICENSES, REGIST./INSP FEES	3,532.00	2,000.00	2,495.00	3,000.00	
101-000-477.000	CABLE FRANCHISE FEES	66,509.60	60,000.00	44,181.84	60,000.00	
101-000-478.000	RENTAL INSPECTIONS	37,185.00	8,000.00	10,325.00	9,000.00	
101-000-478.001	BUILDING PERMITS	127,288.16	100,000.00	67,629.61	150,000.00	
101-000-478.002	ELECTRICAL PERMITS	23,505.00	18,000.00	20,629.00	18,000.00	
101-000-478.003	PLUMBING PERMITS	9,100.00	12,000.00	10,590.00	12,000.00	
101-000-478.004	HEATING PERMITS	16,068.00	15,000.00	12,160.00	15,000.00	
101-000-478.005	BUILDING INSPECTIONS		2,000.00		2,000.00	
101-000-478.006	BERM INSPECTION	200.00	400.00		400.00	
101-000-478.007	PLANNING FEES	500.00	1,000.00	1,000.00	1,000.00	
101-000-481.000	LIQUOR LICENSE FEES	3,513.40	3,000.00	1,732.50	3,000.00	
101-000-482.000	CELL TOWER LEASE	58,895.68	68,000.00	52,637.71	35,000.00	
101-000-505.000	POLICE GRANT	1,744.20	11,000.00	10,705.00	11,000.00	
101-000-506.000	WAYNE COUNTY BLOCK GRANT	1,650.00	20,000.00		20,000.00	
101-000-507.004	DISPATCHER TRAINING GRANT	5,184.00	5,000.00	2,467.00	7,000.00	
101-000-507.005	CONT. EDUCATION POLICE	9,000.00	9,000.00	9,000.00	9,000.00	
101-000-509.000	ELECTION REIMBURSEMENTS AND GRANTS	25,655.01	4,000.00	3,630.85	4,000.00	
101-000-514.000	US FISH/WILDLIFE		2,281.00	2,280.51	2,000.00	
101-000-539.000	STATE LEAD LINES GRANT					
101-000-540.000	STATE 302 FUNDS	3,360.78	3,200.00	1,886.40	3,200.00	
101-000-540.002	SMART BUS GRANT	236.43	2,000.00		4,000.00	
101-000-543.000	WATERWAYS COMMISSION					
101-000-549.000	MSHDA GRANT ZONING					
101-000-563.000	ECONOMIC VITALITY INC. PRGM	79,651.00	83,226.00	53,351.00	80,025.00	
101-000-565.000	SALES(CONSTITUTIONAL)					
101-000-569.000	STATE OTHER		5,786.00	9,689.41	5,000.00	
101-000-573.000	STABILIZATION SHARE	243,569.69	284,000.00	118,581.64	260,000.00	
101-000-574.000	STATE SHARED REVENUE	548,049.45	556,000.00	373,247.00	541,618.00	
101-000-574.001	STATE SHARED REVENUE PUBLIC SAFETY	251.00	1,400.00	1,822.00	1,400.00	
101-000-582.000	RESERVE OFFICER SCHOOL	182,818.27	170,000.00	128,705.00	192,000.00	
101-000-582.001	ROCKWOOD DISPATCH	60,575.33	62,387.00	41,232.84	73,000.00	
101-000-591.000	SOLID WASTE COLLECTIONS					
101-000-602.000	CIVIL INFRACTIONS	800.00	1,800.00	2,100.00	1,500.00	
101-000-607.000	ADMINISTRATION FEES	98,874.41	98,000.00	99,969.47	100,500.00	
101-000-608.000	DISTRICT COURT-FINES/FEES	10,961.52	10,000.00	8,974.67	10,000.00	
101-000-615.000	HISTORICAL COMM.	793.97	650.00	102.99	600.00	
101-000-634.001	WAYNE COUTY PARKS GRANT					
101-000-638.000	RESCUE RUNS	109,683.97	100,000.00	57,919.74	100,000.00	
101-000-638.001	RESCUE RUN CLASSES					
101-000-640.000	WEED CUTTING	2,240.00	2,000.00	119.53	1,000.00	
101-000-647.000	CEMETERY FUNDS	9,232.06	12,000.00	11,200.00	7,000.00	
101-000-665.000	INTEREST ON INVESTMENTS	85,922.37	85,000.00	58,726.05	75,000.00	
101-000-665.001	POLICE FINES AND FORFEITURES					
101-000-665.006	POL. FORT INTEREST	384.52	150.00	93.45	100.00	
101-000-665.008	PRGM INCOME INT	79.55	86.00	55.81	50.00	
101-000-665.023	RESCUE RUN INTEREST	10,938.40	15,000.00	20,002.13	10,000.00	
101-000-665.245	REVENUE SHARING INTEREST	10,266.18	8,000.00	7,257.42	7,000.00	
101-000-665.732	POLICE SEV INT.	2.17	1.00	1.33	1.00	
101-000-665.734	DPW SEV. INTERST	1,930.59	1,800.00	1,365.31	1,500.00	
101-000-677.002	TRANSFER FROM OTHER FUNDS	14,000.20	25,000.00		35,000.00	
101-000-677.248	D.D.A. TRANSFER		183,000.00	79,120.00	205,600.00	
101-000-677.592	REIMBURSEMENT-WATER DEPT.	301,321.74	320,000.00	160,000.00	410,000.00	
101-000-678.202	HIGHWAY MAINT-MAJOR	67,816.32	60,000.00	15,822.42	65,000.00	
101-000-678.203	HIGHWAY MAINT. LOCAL	67,816.32	60,000.00	15,822.42	65,000.00	
101-000-679.000	MISC. REVENUE	54,508.71	71,700.00	24,871.81	61,000.00	
101-000-679.001	DONATIONS	13,800.00		8,470.00		

04/01/2026 BUDGET REPORT FOR CITY OF GIBRALTAR					increase
Calculations as of 06/30/2026					decrease
		2024-25	2025-26	2025-26	2026-27
		ACTIVITY	AMENDED	ACTIVITY	RECOMMENDED
GL NUMBER	DESCRIPTION	BUDGET	THRU 06/30/26	BUDGET	
101-000-683.000	RECREATION DEPARTMENT	26,731.00	5,950.00	6,912.00	5,000.00
101-000-683.001	DONATIONS FOR CC	10,790.00		450.00	
101-000-683.002	TALBERT CENTER RENTALS	350.00	25,000.00	11,320.00	40,000.00
101-000-683.003	COOKE CENTER	1,850.00	10,752.00	3,080.00	1,000.00
101-000-683.004	EVENTS	2,551.00			2,500.00
101-000-684.000	INSURANCE	42,400.00			
101-000-689.000	FUND BALANCE		217,160.00		148,015.00
101-000-692.000	SALE OF CAPITAL ASSETS	14,521.00	4,000.00		4,000.00
Totals for dept 000 -		4,649,412.17	5,178,229.00	3,758,052.72	5,235,009.00
TOTAL ESTIMATED REVENUES		4,649,412.17	5,178,229.00	3,758,052.72	5,235,009.00
Dept 136					
101-136-782.000	CONCRETE /SIDEWALK REPAIR				
101-136-802.000	DIST. CT. OPERATION\EXPEND	15,092.21	40,000.00	10,872.95	40,000.00
Totals for dept 136 -		15,092.21	40,000.00	10,872.95	40,000.00
Dept 171 - MAYOR AND COUNCIL					
101-171-703.000	SALARIES	22,427.43	27,600.00	15,282.13	27,600.00
101-171-703.001	MAYOR'S SALARY	7,550.04	8,000.00	5,405.76	8,000.00
101-171-715.000	SOCIAL SECURITY TAXES	2,046.53	2,060.00	1,483.56	2,100.00
101-171-717.002	DEFERRED COMP #2	149.28	150.00	59.94	
Totals for dept 171 - MAYOR AND COUNCIL		48,453.28	50,535.00	22,231.39	37,700.00
Dept 172 - CITY ADMINISTRATOR *New Account					
101-172-703.000	SALARIES				101,000.00
101-172-715.000	SOCIAL SECURITY TAXES				7,904.00
101-172-716.000	HEALTH CARE				9,250.00
101-172-717.000	DEFERRED COMP				8,250.00
101-172-720.000	LIFE INSURANCE				250.00
101-172-721.000	AUTO ALLOWANCE				4,200.00
101-172-960.000	EDUCATION/SCHOOLS		4,000.00	885.00	3,000.00
Totals for dept 172 - CITY ADMINISTRATOR			4,000.00	885.00	133,854.00
Dept 190 - BOARD OF ELECTIONS					
101-190-703.000	SALARIES	17,062.82	15,000.00	5,673.75	18,000.00
101-190-715.000	SOCIAL SECURITY TAXES	502.49	1,000.00	222.14	1,000.00
101-190-727.000	SUPPLIES/EXPENSES	8,999.55	20,000.00	3,188.29	90,000.00
Totals for dept 190 - BOARD OF ELECTIONS		26,564.86	36,000.00	9,084.18	109,000.00
Dept 210 - CITY ATTORNEY					
101-210-826.000	CITY ATTORNEY	98,950.00	92,700.00	62,400.00	95,000.00
101-210-830.001	PROSECUTIONS/LITIGATIONS	23,299.25	10,000.00	2,800.00	10,000.00
Totals for dept 210 - CITY ATTORNEY		122,249.25	102,700.00	65,200.00	105,000.00
Dept 215 - CITY CLERK					
101-215-703.000	SALARIES	58,707.67	90,000.00	64,864.69	90,000.00
101-215-707.000	PART-TIME	2,163.00	5,000.00		5,000.00
101-215-715.000	SOCIAL SECURITY TAXES	6,492.59	6,750.00	4,962.16	7,430.00
101-215-716.000	HEALTH CARE	5,952.20	6,800.00	5,586.31	9,250.00
101-215-717.000	DEFERRED COMP.				
101-215-720.000	LIFE INSURANCE	198.50	200.00	117.20	200.00
101-215-728.000	OFFICES/COMPUTER SUPPLIES	1,641.29	2,000.00	891.28	
101-215-930.000	OFFICE EQUIPMENT/MAINT.	486.73	500.00		500.00
101-215-960.000	EDUCATION/SCHOOLS	120.49	2,000.00	1,785.18	3,000.00
Totals for dept 215 - CITY CLERK		75,762.47	113,250.00	78,206.82	115,380.00
Dept 223 - AUDIT					
101-223-808.000	AUDITING EXPENSES	38,310.00	40,000.00	38,205.00	43,000.00
Totals for dept 223 - AUDIT		38,310.00	40,000.00	38,205.00	43,000.00

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Calculations as of 06/30/2026					decrease
		2024-25	2025-26	2025-26	2026-27
		ACTIVITY	AMENDED	ACTIVITY	RECOMMENDED
GL NUMBER	DESCRIPTION	BUDGET	THRU 06/30/26	BUDGET	
Dept 228 - DATA PROCESSING,INFO TECHNOLOGY					
101-228-809.000	COMPUTER-LONG RANGE PLAN	55,326.05	60,000.00	44,256.37	50,000.00
Totals for dept 228 - DATA PROCESSING,INFO TECHNOLOGY		55,326.05	60,000.00	44,256.37	50,000.00
Dept 253 - TREASURER'S OFFICE					
101-253-703.000	SALARIES	6,680.04	7,000.00	2,752.36	6,700.00
101-253-705.000	FINANCE DIRECTOR	59,561.07	78,800.00	58,515.06	80,000.00
101-253-706.000	FULL TIME PERSONNEL	55,797.58	58,500.00	43,450.03	59,400.00
101-253-709.000	OVERTIME PAY	397.03	500.00	464.07	500.00
101-253-715.000	SOCIAL SECURITY TAXES	10,947.34	11,550.00	8,486.22	11,600.00
101-253-716.000	HEALTH CARE	18,477.16	20,900.00	17,741.25	25,400.00
101-253-716.003	MERS HEATHCARE	1,727.06	2,500.00	1,378.29	2,500.00
101-253-716.004	HEALTH SAV CONTRIB 2%				
101-253-717.000	DEFERRED COMP.	11,962.05	12,000.00	9,001.46	12,250.00
101-253-717.002	DEFERRED COMP #2				
101-253-719.000	RETIREE HEALTH CARE				2,800.00
101-253-720.000	LIFE INSURANCE	388.95	450.00	234.40	450.00
101-253-721.000	LONGEVITY				500.00
101-253-728.000	OFFICES/COMPUTER SUPPLIES	912.14	1,600.00	1,098.20	
101-253-757.000	OPERATING EXPENSES	1,883.71	2,450.00	2,084.83	3,000.00
101-253-960.000	EDUCATION/SCHOOLS	1,480.00	1,500.00	1,412.20	2,000.00
101-253-960.002	ELECTED OFFICIAL TRAINING				1,000.00
Totals for dept 253 - TREASURER'S OFFICE		170,214.13	197,750.00	146,618.37	208,100.00
Dept 257 - ASSESSORS OFFICE					
101-257-707.000	PART-TIME	800.00	1,000.00		1,000.00
101-257-728.000	OFFICES/COMPUTER SUPPLIES	376.00	2,000.00	745.18	500.00
101-257-810.000	TAX ROLL PREPARATION	2,871.87	3,000.00	1,978.44	3,000.00
101-257-817.000	PROFESSIONAL SERVICE	16,708.44	35,880.00	26,017.44	36,445.00
101-257-817.001	OUTSIDE SERVICES	60.00	2,000.00		200.00
Totals for dept 257 - ASSESSORS OFFICE		20,816.31	43,880.00	28,741.06	41,145.00
Dept 272 - GENERAL GOVERNMENT					
101-272-723.000	EMPLOYEE PENSION	16,280.00	12,725.00		12,725.00
101-272-728.000	OFFICES/COMPUTER SUPPLIES	3,068.52	14,000.00	8,760.60	28,000.00
101-272-730.000	POSTAGE	10,897.45	12,000.00	7,051.24	10,000.00
101-272-757.000	OPERATING EXPENSES	18,696.92	12,000.00	6,230.33	14,000.00
101-272-814.000	HISTORICAL COMMISSION	752.01	1,300.00	114.02	1,000.00
101-272-816.000	ORDINANCE CODIFICATION	2,912.50	3,000.00	2,782.50	3,000.00
101-272-817.000	PROF SERVICE	11,705.00	50,000.00	38,830.50	
101-272-861.000	GEN. GOV.-TRAVEL/AUTO ALLOW.	254.09	1,000.00		500.00
101-272-875.000	PRESCRIPTION REFUND	1,052.40	2,500.00	432.39	2,500.00
101-272-875.001	HRA REIMBURSEMENT	38,164.19	58,000.00	32,310.39	50,000.00
101-272-876.000	TSFR TO HEALTH CARE	30,000.00	30,000.00		30,000.00
101-272-880.000	CIVIC AFFAIRS	7,006.80	15,000.00	8,682.98	10,000.00
101-272-900.000	PRINTING/PUBLISHING/XEROX	15,935.18	15,000.00	9,632.84	15,000.00
101-272-930.000	OFFICE EQUIPMENT/MAINT.	32.22	250.00	23.79	250.00
101-272-955.000	INSURANCE/BONDS	115,489.41	128,000.00	95,899.61	139,000.00
101-272-960.000	EDUCATION/SCHOOLS			551.10	2,500.00
101-272-962.000	MISC. EXPENSE	77,000.00	10,000.00	145.19	1,000.00
101-272-983.003	NEW REPLACE EQUIPMENT				
Totals for dept 272 - GENERAL GOVERNMENT		332,966.69	352,050.00	211,447.48	319,475.00
Dept 301 - DEPARTMENT OF PUBLIC SAFETY					
101-301-703.000	SALARIES	87,681.93	104,000.00	75,390.48	106,260.00
101-301-706.000	FULL TIME PERSONNEL	757,999.08	814,000.00	595,347.97	846,560.00
101-301-707.000	PART-TIME	205,526.06	200,000.00	155,470.33	205,000.00
101-301-709.000	OVERTIME PAY	121,294.42	120,000.00	103,932.25	120,000.00
101-301-709.001	DISPATCHER OVERTIME	30,188.32	30,000.00	15,984.48	30,000.00
101-301-710.000	HOLIDAY PAY	37,359.75	43,000.00	37,754.21	40,000.00
101-301-714.000	SICK SELL BACK	21,062.40	20,500.00	20,170.32	30,000.00
101-301-714.002	PART TIME SICK BANK	328.00	3,500.00	3,751.75	4,000.00
101-301-715.000	SOCIAL SECURITY TAXES	36,622.52	36,000.00	28,400.68	40,000.00

Lowered to 1.5%

*went with rec.

*pooled into one

*Will know in Aug
All depts. In one

8% rec. inc.

04/01/2026 BUDGET REPORT FOR CITY OF GIBRALTAR						increase
Calculations as of 06/30/2026						decrease
		2024-25	2025-26	2025-26	2026-27	
		ACTIVITY	AMENDED	ACTIVITY	RECOMMENDED	
GL NUMBER	DESCRIPTION	BUDGET	THRU 06/30/26	BUDGET		
101-301-716.000	HEALTH CARE	156,125.48	170,000.00	145,066.86	195,400.00	11% rec inc.
101-301-716.004	HEALTH SAV CONTRIB 3%	15,636.74	19,840.00	14,098.76	20,000.00	
101-301-717.000	DEFERRED COMP.	2,474.73				
101-301-717.001	MERS DEF COMP	4,162.16	5,750.00	3,300.00	6,000.00	
101-301-719.000	RETIREE HEALTH CARE	227,188.52	240,000.00	192,799.03	240,000.00	
101-301-720.000	LIFE INSURANCE	2,603.02	3,000.00	1,789.20	3,000.00	
101-301-721.000	LONGEVITY	3,300.00	3,600.00	3,600.00	5,600.00	
101-301-723.000	EMPLOYEE PENSION	117,921.00	142,045.00		142,045.00	
101-301-728.000	OFFICES/COMPUTER SUPPLIES	6,400.28	10,000.00	7,360.84		
101-301-733.000	ESCROW-SEVERENCE TSFR		15,000.00			
101-301-744.000	UNIFORMS	9,979.57	9,000.00	6,177.86	9,000.00	
101-301-744.001	DISPATCHER UNIFORMS		1,200.00	1,519.56	1,200.00	
101-301-748.000	POLICE CLEANING/LAUNDRY	261.65	1,500.00	1,108.01	1,500.00	
101-301-757.000	OPERATING EXPENSES	49,451.61	69,000.00	48,951.03	58,000.00	
101-301-828.000	PRISONER COSTS	637.96	5,000.00	603.15	2,000.00	
101-301-850.000	RADIO MAINTENANCE	1,602.81	7,000.00	6,358.58	7,000.00	
101-301-939.000	MAINTENANCE/VEHICLE	12,770.63	13,000.00	10,399.05	13,000.00	
101-301-960.000	EDUCATION/SCHOOLS	4,356.64	7,000.00	5,962.16	7,000.00	
101-301-960.001	DISPATCHER TRAINING	2,381.00	7,000.00	4,968.20	7,000.00	
101-301-971.000	POLICE EMT	5,400.00	5,400.00	1,700.00	8,100.00	
101-301-980.000	POLICE CAPITAL EQUIP/VEHICLE	28,865.17	45,000.00	15,601.80	26,400.00	
101-301-983.000	CAPITAL IMPROVEMENTS	26,582.36	12,000.00	9,688.00		
Totals for dept 301 - DEPARTMENT OF PUBLIC SAFETY		1,976,163.81	2,162,335.00	1,517,254.56	2,174,065.00	
Dept 302 - FORFEITURE EXPENDITURES						
101-302-978.000	POLICE EXPENSES	7,143.20	500.00			
Totals for dept 302 - FORFEITURE EXPENDITURES		7,143.20	500.00			
Dept 303 - POLICE/FIRE						
101-303-704.000	FIRE RESCUE RUNS	117,159.98	110,000.00	93,269.38	115,000.00	
101-303-704.001	RESCUE RUN PAYMENTS	10,400.78	10,000.00	4,570.87	10,000.00	
101-303-704.002	MONTHLY INCENTIVES				12,000.00	
101-303-715.000	SOCIAL SECURITY TAXES	8,922.79	9,000.00	7,174.85	9,000.00	
101-303-729.000	RESCUE EQUIPMENT	6,370.40	58,164.00	5,900.73	38,050.00	*stretchers paid off
Totals for dept 303 - POLICE/FIRE		142,853.95	187,164.00	110,915.83	184,050.00	
Dept 336 - FIRE DEPARTMENT						
101-336-703.000	SALARIES	18,497.56	30,390.00	19,615.45	42,000.00	*add assistant
101-336-712.000	FIRE FIGHTING TRAINING					
101-336-715.000	SOCIAL SECURITY TAXES	1,415.10	2,275.00	1,500.58	3,360.00	
101-336-728.000	OFFICES/COMPUTER SUPPLIES	234.42	4,000.00	1,355.03		*pooled
101-336-744.000	UNIFORMS	2,503.65	5,000.00	2,023.73	5,000.00	
101-336-757.000	OPERATING EXPENSES	22,810.99	22,000.00	21,658.59	20,000.00	
101-336-939.000	MAINTENANCE/VEHICLE	6,977.52	10,000.00	7,566.02	12,000.00	
101-336-960.000	EDUCATION/SCHOOLS	2,267.32	14,000.00	4,065.07	8,000.00	
101-336-982.000	CAPITAL EQUIP/MISC.	1,650.91	4,000.00	1,088.43	3,000.00	
101-336-984.001	RESERVE FOR TURN OUT GEAR	9,010.40	15,000.00	4,384.71	10,000.00	
Totals for dept 336 - FIRE DEPARTMENT		65,367.87	106,665.00	63,257.61	103,360.00	
Dept 371 - DPW ENGINEERING/BLDG. DEPT.						
101-371-822.000	BUILDING INSPECTOR FEES	211,976.35	147,250.00	107,471.20	188,200.00	
101-371-825.000	ENGINEERING FEES	11,486.16	9,000.00	1,556.25	12,000.00	
101-371-825.002	ENGINEERING FEES ESCROW	646.30	15,500.00	8,914.05		*removed escrows
Totals for dept 371 - DPW ENGINEERING/BLDG. DEPT.		224,108.81	171,750.00	117,941.50	200,200.00	
Dept 425 - CIVIL DEFENSE/MUTUAL AID						
101-425-757.000	OPERATING EXPENSES		5,000.00			
Totals for dept 425 - CIVIL DEFENSE/MUTUAL AID			5,000.00			
Dept 441 - DEPARTMENT OF PUBLIC WORKS						
101-441-703.000	SALARIES	19,997.30	77,900.00	48,501.42	88,000.00	
101-441-703.002	D.P.W. DIRECTOR	750.00	41,000.00	35,832.50	45,500.00	
101-441-706.000	FULL TIME PERSONNEL	266,424.69	290,000.00	193,511.12	294,000.00	

04/01/2026		BUDGET REPORT FOR CITY OF GIBRALTAR				increase
Calculations as of 06/30/2026						decrease
		2024-25	2025-26	2025-26	2026-27	
		ACTIVITY	AMENDED	ACTIVITY	RECOMMENDED	
GL NUMBER	DESCRIPTION	BUDGET	THRU 06/30/26	BUDGET		
101-441-707.000	PART-TIME	72,749.25	75,000.00	40,493.08	58,000.00	
101-441-709.000	OVERTIME PAY	57,223.67	50,000.00	38,472.58	40,000.00	
101-441-714.002	PART TIME SICK BANK	290.00	1,000.00	386.00	500.00	
101-441-715.000	SOCIAL SECURITY TAXES	34,730.09	39,520.00	27,769.28	40,320.00	
101-441-716.000	HEALTH CARE	36,407.15	54,000.00	44,420.08	74,800.00	
101-441-716.003	MERS HEATHCARE	6,755.57	8,000.00	5,392.82	8,500.00	
101-441-717.000	DEFERRED COMP.	(3,000.00)				
101-441-717.001	MERS DEF COMP	21,674.47	26,000.00	18,812.59	26,780.00	
101-441-717.002	DEFERRED COMP #2			291.35		
101-441-719.000	RETIREE HEALTH CARE	85,103.68	90,000.00	66,994.25	100,000.00	
101-441-720.000	LIFE INSURANCE	825.53	1,000.00	512.75	1,000.00	
101-441-721.000	LONGEVITY	1,488.46	800.00	800.00		
101-441-728.000	OFFICES/COMPUTER SUPPLIES	2,334.12	2,000.00	1,149.34		*pooled
101-441-733.000	ESCROW-SEVERENCE TSFR					
101-441-744.000	UNIFORMS	2,868.05	2,300.00	1,754.44	3,000.00	
101-441-751.000	DPW-MTR. FUEL & LUBRICANTS	32,970.88	42,000.00	22,597.13	42,000.00	
101-441-757.000	OPERATING EXPENSES	3,153.82	4,000.00	2,910.41	6,000.00	*Brightly
101-441-780.000	DPW-MAINT-BLDG. & GROUNDS	75,556.19	129,000.00	73,658.30	90,000.00	
101-441-780.003	LAWN CUTTING	775.00	1,000.00	902.50	1,000.00	
101-441-920.000	BUILDING UTILITIES	156,822.96	140,000.00	113,770.73	150,000.00	
101-441-926.000	DPW-STREET LIGHTING	76,435.19	90,000.00	52,924.06	75,000.00	
101-441-932.000	VEHICLE AND EQUIPMENT MAINT	17,421.90	45,000.00	30,571.79	30,000.00	
101-441-960.000	EDUCATION/SCHOOLS	200.00	1,700.00	495.00	1,700.00	
101-441-982.000	CAPITAL EQUIP/MISC.	(27,483.10)	33,000.00	14,322.50	20,000.00	
101-441-995.103	SERVICE CONTRACTS	5,381.61	10,000.00		12,000.00	
Totals for dept 441 - DEPARTMENT OF PUBLIC WORKS		947,856.48	1,254,220.00	837,246.02	1,208,100.00	
Dept 567 - CEMETERY						
101-567-728.000	OFFICES/COMPUTER SUPPLIES	320.25	5,000.00	31.47		
101-567-757.000	OPERATING EXPENSES		7,000.00	2,757.35	7,000.00	
Totals for dept 567 - CEMETERY		320.25	12,000.00	2,788.82	7,000.00	
Dept 684 - GRANTS						
101-684-714.002	PART TIME SICK BANK					
101-684-715.000	SOCIAL SECURITY TAXES	276.37	1,000.00	486.39	1,000.00	
101-684-757.000	OPERATING EXPENSES		1,500.00			*pooled
101-684-821.000	WAYNE COUNTY GRANTS	25,291.83	25,000.00	17,458.49	26,000.00	
101-684-821.001	SEMTA BUS GRANTS	2,603.52	500.00		2,000.00	
101-684-821.006	HORSE ISLAND POCKET PARK					
101-684-961.000	"302 FUNDS					
101-684-965.000	WATERWAYS COMMISSION	4,647.30	68,000.00	68,665.66	3,000.00	
Totals for dept 684 - GRANTS		32,819.02	96,000.00	86,610.54	32,000.00	
Dept 701 - PLANNING COMMISSION						
101-701-817.000	PROF SERVICE	17,481.25	5,000.00	5,250.00	10,000.00	
101-701-817.001	PLANNING GRANT	7,875.00	10,000.00	10,700.00		
Totals for dept 701 - PLANNING COMMISSION		25,356.25	15,000.00	15,950.00	10,000.00	
Dept 751 - PARKS AND RECREATION						
101-751-703.000	SALARIES	24,025.17	30,000.00	20,536.20	32,000.00	
101-751-707.000	PART-TIME	4,675.16	15,000.00	1,936.77	12,000.00	
101-751-714.002	PART TIME SICK BANK				500.00	
101-751-715.000	SOCIAL SECURITY TAXES	2,139.00	4,000.00	1,719.17	4,000.00	
101-751-717.002	DEFERRED COMP #2	420.00	2,080.00	1,382.81	2,080.00	
101-751-757.000	OPERATING EXPENSES	2,835.01	8,000.00	6,581.52	4,000.00	
101-751-780.000	DPW-MAINT-BLDG. & GROUNDS		1,000.00	705.06	4,000.00	
101-751-881.000	-ACTIVITIES	7,287.50	17,000.00	6,243.50	10,000.00	
101-751-920.000	BUILDING UTILITIES	41,577.76	15,000.00	18,263.35	21,000.00	
101-751-920.001	BUILDING UTILITIES COOKE	3,201.72	15,000.00	10,715.27	7,500.00	
101-751-983.000	CAPITAL IMPROVEMENTS	1,300.00	10,050.00	2,488.87	5,000.00	
Totals for dept 751 - PARKS AND RECREATION		87,461.32	117,130.00	70,572.52	102,080.00	
Dept 790 - LIBRARY COMMISSION-OPERATIONS						

04/01/2026		BUDGET REPORT FOR CITY OF GIBRALTAR				increase
Calculations as of 06/30/2026						decrease
		2024-25	2025-26	2025-26	2026-27	
		ACTIVITY	AMENDED	ACTIVITY	RECOMMENDED	
GL NUMBER	DESCRIPTION		BUDGET	THRU 06/30/26	BUDGET	
101-790-827.000	LIBRARY COMMISSION-OPERATIONS	11,107.58	10,300.00	10,262.58	11,500.00	
Totals for dept 790 - LIBRARY COMMISSION-OPERATIONS		11,107.58	10,300.00	10,262.58	11,500.00	
TOTAL APPROPRIATIONS		4,555,463.01	5,178,229.00	3,488,571.59	5,231,359.00	
NET OF REVENUES/APPROPRIATIONS - FUND 101						
BEGINNING FUND BALANCE		2,351,366.00	2,497,700.00	2,280,540.00	2,132,525.00	
FUND BALANCE ADJUSTMENTS						
ENDING FUND BALANCE		2,351,366.00	2,497,700.00	2,280,540.00	2,132,525.00	

04/01/2026	BUDGET REPORT FOR CITY OF GIBRALTAR				increase
Calculations as of 06/30/2026					decrease
		2024-25	2025-26	2025-26	2026-27
		ACTIVITY	AMENDED	ACTIVITY	RECOMMENDED
GL NUMBER	DESCRIPTION		BUDGET	THRU 06/30/26	BUDGET
Fund 103 - LAND REVOLVING FUND					
ESTIMATED REVENUES					
Dept 000					
103-000-634.000	SIDEWALK REPAIR		17,000.00		
103-000-665.000	INTEREST ON INVESTMENTS	20,998.33	15,000.00	15,570.33	10,000.00
103-000-679.000	MISC. REVENUE		51,322.25		28,050.00
Totals for dept 000 -		20,998.33	83,322.25	15,570.33	38,050.00
TOTAL ESTIMATED REVENUES		20,998.33	83,322.25	15,570.33	38,050.00
APPROPRIATIONS					
Dept 000					
103-000-734.000	EXPENDITURES				
103-000-782.000	CONCRETE /SIDEWALK REPAIR				
103-000-782.002	sidewalk expense		17,000.00		
103-000-808.000	AUDITING EXPENSES	650.00	750.00	650.00	750.00
103-000-956.000	UNAPPROPRIATED		65,572.25		37,300.00
Totals for dept 000 -		650.00	83,322.25	650.00	38,050.00
TOTAL APPROPRIATIONS		650.00	83,322.25	650.00	38,050.00

04/01/2026		BUDGET REPORT FOR CITY OF GIBRALTAR						increase
		Calculations as of 06/30/2026						decrease
			2024-25	2025-26	2025-26	2026-27		
			ACTIVITY	AMENDED	ACTIVITY	RECOMMENDED		
GL NUMBER	DESCRIPTION		BUDGET	THRU 06/30/26	BUDGET			
Fund 202 - MOTOR VEHICLE MAJOR								
ESTIMATED REVENUES								
Dept 000								
202-000-546.000	ACT 51 STATE PAYMENTS	477,404.44	450,000.00	262,077.86	475,000.00			
202-000-665.000	INTEREST ON INVESTMENTS	38,926.11	30,000.00	28,679.28	25,000.00			
202-000-677.350	TSFR FROM ROAD CONST							
202-000-679.000	MISC. REVENUE							
202-000-689.000	FUND BALANCE		45,000.00					
Totals for dept 000 -		516,330.55	525,000.00	290,757.14	500,000.00			
TOTAL ESTIMATED REVENUES		516,330.55	525,000.00	290,757.14	500,000.00			
APPROPRIATIONS								
Dept 000								
202-000-752.000	CONSTRUCTION							
202-000-753.000	DEBT SERVICE CONTRIBUTION							
202-000-757.000	OPERATING EXPENSES	1,850.64	5,000.00	4,004.39	5,000.00			
202-000-774.000	TRAFFIC SERVICES	2,315.10	15,000.00	4,653.01	15,000.00			*Brightly
202-000-779.000	SNOW & ICE REMOVAL	5,682.32	15,000.00	1,714.95	15,000.00			
202-000-808.000	AUDITING EXPENSES	2,300.00	2,300.00	2,300.00	2,400.00			
202-000-821.005	BRIDGE COST SHARE (GRANT)							
202-000-825.000	ENGINEERING FEES	11,353.12	25,000.00		25,000.00			
202-000-850.000	MAINTENANCE	62,481.55	55,000.00	8,626.22	55,000.00			
202-000-931.000	PAVEMENT REPAIR AND REPLACEMENT	148.20	125,000.00	103,359.02	130,000.00			
202-000-932.000	BRIDGE MAINT.	3,027.49	15,000.00	27,187.50	30,000.00			
202-000-957.101	TSFR TO GEN. FUND							
202-000-957.203	TRANS TO LOCAL 25%	215,000.00	215,000.00		200,000.00			
202-000-981.000	NON-MOTORIZED							
202-000-982.000	CAPITAL EQUIP/MISC.	1,976.77	52,700.00	5,900.00	22,600.00			
Totals for dept 000 -		306,135.19	525,000.00	157,745.09	500,000.00			
TOTAL APPROPRIATIONS		306,135.19	525,000.00	157,745.09	500,000.00			
NET OF REVENUES/APPROPRIATIONS - FUND 202								
BEGINNING FUND BALANCE		877,196.30	1,087,392.66	1,042,392.66	1,042,392.66			
FUND BALANCE ADJUSTMENTS								
ENDING FUND BALANCE		1,087,392.66	1,087,392.66	1,042,392.66	1,042,392.66			

04/01/2026		BUDGET REPORT FOR CITY OF GIBRALTAR				increase
Calculations as of 06/30/2026						decrease
		2024-25	2025-26	2025-26	2026-27	
		ACTIVITY	AMENDED	ACTIVITY	RECOMMENDED	
GL NUMBER	DESCRIPTION		BUDGET	THRU 06/30/26	BUDGET	
Fund 203 - MOTOR VEHICLE LOCAL						
ESTIMATED REVENUES						
Dept 000						
203-000-546.000	ACT 51 STATE PAYMENTS	155,062.28	155,000.00	85,175.75	155,000.00	
203-000-665.000	INTEREST ON INVESTMENTS	25,653.60	25,000.00	24,529.19	20,000.00	
203-000-677.202	TRANSFERS FROM MAJOR 25%	215,000.00	215,000.00		200,000.00	
203-000-679.000	MISC REVENUE					
203-000-689.000	FUND BALANCE				758,000.00	
203-000-698.000	BOND PROCEEDS					
Totals for dept 000 -		395,715.88	395,000.00	109,704.94	1,133,000.00	
TOTAL ESTIMATED REVENUES		395,715.88	395,000.00	109,704.94	1,133,000.00	
APPROPRIATIONS						
Dept 000						
203-000-752.000	CONSTRUCTION					
203-000-757.000	OPERATING EXPENSES	1,849.64	1,000.00	4,004.39	6,000.00	*Brightly
203-000-774.000	TRAFFIC SERVICES	2,443.65	30,000.00	5,635.10	20,000.00	
203-000-779.000	SNOW & ICE REMOVAL	5,617.82	15,000.00	1,691.95	15,000.00	
203-000-808.000	AUDITING EXPENSES	2,300.00	2,600.00	2,300.00	2,400.00	
203-000-821.005	HORSE ISLAND BRIDGE	908.25	30,000.00		788,000.00	
203-000-825.000	ENGINEERING FEES	32,458.13	60,000.00		59,000.00	
203-000-850.000	MAINTENANCE	62,120.04	30,000.00	8,331.12	30,000.00	
203-000-931.000	PAVEMENT REPAIR AND REPLACEMENT	146.90	175,000.00	58,710.78	70,000.00	
203-000-932.000	BRIDGE MAINT.	3,708.01	10,000.00	12,487.50	25,000.00	
203-000-981.000	NON-MOTORIZED		25,000.00	22,339.20	15,000.00	
203-000-982.000	CAPITAL EQUIP/MISC.	1,976.79	16,400.00		102,600.00	
Totals for dept 000 -		113,529.23	395,000.00	115,500.04	1,133,000.00	
TOTAL APPROPRIATIONS		113,529.23	395,000.00	115,500.04	1,133,000.00	
NET OF REVENUES/APPROPRIATIONS - FUND 203						
BEGINNING FUND BALANCE		684,404.00	966,590.00	966,590.00	208,590.00	
FUND BALANCE ADJUSTMENTS						
ENDING FUND BALANCE		684,404.00	966,590.00	966,590.00	208,590.00	

04/01/2026		BUDGET REPORT FOR CITY OF GIBRALTAR				increase
Calculations as of 06/30/2026						decrease
		2024-25	2025-26	2025-26	2026-27	
		ACTIVITY	AMENDED	ACTIVITY	RECOMMENDED	
GL NUMBER	DESCRIPTION		BUDGET	THRU 06/30/26	BUDGET	
Fund 228 - SOLID WASTE IMPACT BOARD FUND						
ESTIMATED REVENUES						
Dept 000						
228-000-410.000	PERSONAL PROPERTY TAX	173.28	150.00	146.60	150.00	
228-000-569.000	STATE OTHER			312.92		
228-000-573.000	STABILIZATION SHARE	43,182.36	18,000.00	14,027.28	23,645.00	
228-000-591.000	SOLID WASTE COLLECTION	294,785.74	311,000.00	298,582.85	308,935.00	
228-000-591.003	RECYCLE BINS					
228-000-591.004	TRASH CANS					
228-000-665.000	INTEREST	10,184.93	9,000.00	7,843.00	5,000.00	
228-000-679.000	MISC CASH					
228-000-689.000	FUND BALANCE					
Totals for dept 000 -		348,326.31	338,150.00	320,912.65	337,730.00	
TOTAL ESTIMATED REVENUES		348,326.31	338,150.00	320,912.65	337,730.00	
APPROPRIATIONS						
Dept 000						
228-000-707.000	PART-TIME					
228-000-757.000	OPERATING EXPENSES					
228-000-808.000	AUDITING EXPENSE				700.00	
228-000-818.000	WASTE HAULING	185,103.46	200,000.00	153,672.70	208,000.00	
228-000-819.000	RUBBISH COLLECTION-RIVERVIEW	40,854.60	50,000.00	19,338.35	50,000.00	
228-000-819.001	RECYCLE	24,250.00	26,800.00	20,225.00	31,200.00	
228-000-819.005	CONTAINERS		2,000.00			
228-000-825.000	ENGINEERING FEES					
228-000-957.101	TRANSFER TO GENERAL FUND	(115,149.00)			35,000.00	*was misc
228-000-962.000	MISC. EXPENSE	5,720.00	25,000.00	1,393.72	2,000.00	
228-000-982.000	CAPITAL EQUIP/MISC.					
228-000-983.000	CAPITAL IMPROVEMENTS		34,350.00		10,830.00	
Totals for dept 000 -		140,779.06	338,150.00	194,629.77	337,730.00	
TOTAL APPROPRIATIONS		140,779.06	338,150.00	194,629.77	337,730.00	
NET OF REVENUES/APPROPRIATIONS - FUND 228						
BEGINNING FUND BALANCE			207,547.51	207,547.51	207,547.51	
FUND BALANCE ADJUSTMENTS						
ENDING FUND BALANCE		207,547.51	207,547.51	207,547.51	207,547.51	

04/01/2026		BUDGET REPORT FOR CITY OF GIBRALTAR				increase
Calculations as of 06/30/2026						decrease
		2024-25	2025-26	2025-26	2026-27	
		ACTIVITY	AMENDED	ACTIVITY	RECOMMENDED	
GL NUMBER	DESCRIPTION	BUDGET	THRU 06/30/26	BUDGET		
Fund 248 - DOWNTOWN DEVELOPMENT AUTHORITY						
ESTIMATED REVENUES						
Dept 000						
248-000-403.000	TAX COLLECTIONS	401,512.91	424,677.00	424,676.45	445,250.00	
248-000-405.000	COUNTY COLLECTIONS	275,560.07	294,441.00	292,535.94	294,441.00	
248-000-605.000	BEAUTIFICATION	668.00	700.00	665.00	600.00	
248-000-665.000	INTEREST ON INVESTMENTS	23,163.75	20,000.00	18,313.16	18,000.00	
248-000-665.001	BOND INTEREST	8,840.43	3,300.00	3,367.97		
248-000-677.103	TSFR FR LAND					
248-000-679.000	MISC. REVENUE	250.00	500.00		500.00	
248-000-679.001	DONATIONS	300.00	2,500.00	2,500.00		
248-000-680.000	4TH OF JULY	1,585.00	900.00	60.00	900.00	
248-000-680.002	FARMERS MARKET/FALL FESTIVAL	205.00				
248-000-689.000	FUND BALANCE					
248-000-698.000	BOND PROCEEDS		806,324.00			
Totals for dept 000 -		712,085.16	1,553,342.00	742,118.52	759,691.00	
TOTAL ESTIMATED REVENUES		712,085.16	1,553,342.00	742,118.52	759,691.00	
APPROPRIATIONS						
Dept 000						
248-000-703.000	SALARIES	39,750.00	40,000.00	20,000.00	36,320.00	
248-000-703.003	CITY CLERK	21,375.00	27,300.00	13,650.00	25,000.00	
248-000-705.000	FINANCE DIRECTOR	24,000.00	25,000.00	12,500.00	15,000.00	
248-000-705.001	RECREATION		25,000.00		22,000.00	
248-000-714.000	SICK TIME BUY OUT					
248-000-716.000	HEALTH CARE	5,840.00	5,000.00	2,500.00	5,000.00	
248-000-717.000	DEFERRED COMP.	3,000.00	3,000.00	1,500.00	3,000.00	
248-000-808.000	AUDITING EXPENSES	1,825.00	1,825.00	1,825.00	1,900.00	
248-000-813.000	BOND ISSUE COST					
248-000-817.000	PROF SER-ASSESSOR	17,250.00	17,940.00	8,970.00	18,225.00	
248-000-825.002						
248-000-826.001	ATTORNEY FEES DDA		500.00		500.00	
248-000-829.000	PLANNING -DDA	4,943.56	15,000.00	5,055.00	15,000.00	
248-000-962.000	MISC. EXPENSE	499.00	500.00		500.00	
248-000-971.001	WATER MAIN EXPENDITURES					
248-000-975.001	WATER MAIN LINE					
248-000-983.000	CAPITAL IMPROVEMENTS	149,521.00	316,453.00	189,523.28	351,046.00	
248-000-983.001	CAPITAL IMPROVEMENT PROJECTS					
248-000-983.003	2023 DDA BOND	108,000.14	809,624.00	708,547.63		
248-000-991.000	PRINCIPLE PAYMENTS	120,000.00	125,000.00	125,000.00	130,000.00	
248-000-993.000	INTEREST PAYMENT	146,000.00	141,200.00	141,200.00	136,200.00	
Totals for dept 000 -		642,003.70	1,553,342.00	1,230,270.91	759,691.00	
TOTAL APPROPRIATIONS		642,003.70	1,553,342.00	1,230,270.91	759,691.00	
NET OF REVENUES/APPROPRIATIONS - FUND 248						
BEGINNING FUND BALANCE		249,147.00	504,745.00	504,745.00	504,745.00	
FUND BALANCE ADJUSTMENTS						
ENDING FUND BALANCE		249,147.00	504,745.00	504,745.00	504,745.00	

04/01/2026		BUDGET REPORT FOR CITY OF GIBRALTAR				increase
		Calculations as of 06/30/2026				decrease
		2024-25	2025-26	2025-26	2026-27	
		ACTIVITY	AMENDED	ACTIVITY	RECOMMENDED	
GL NUMBER	DESCRIPTION		BUDGET	THRU 06/30/26	BUDGET	
Fund 253 - TAX COLLECTION						
ESTIMATED REVENUES						
Dept 000						
253-000-404.000	GIB. SCHOOL TAXES-SUMMER COLL	2,068,243.72	2,222,479.00	2,168,101.17	2,222,479.00	
253-000-405.000	STATE COLLECTIONS	1,035,613.68	1,108,899.00	1,081,931.03	1,108,899.00	
253-000-405.001	COUNTY COLLECTIONS	2,623,615.39	2,800,000.00	2,711,550.64	2,800,000.00	
253-000-410.000	PERSONAL PROPERTY TAXES	0.02	6,000.00	2,833.13	6,000.00	
253-000-665.000	INTEREST ON INVESTMENTS	0.08	250.00	344.28	200.00	
253-000-665.001	County Tax-CD/interest	0.36	200.00	212.18	100.00	
253-000-665.002	STATE INTEREST	(0.06)	5.00	3.65	5.00	
253-000-679.000	MISC. REVENUE					
Totals for dept 000 -		5,727,473.19	6,137,833.00	5,964,976.08	6,137,683.00	
TOTAL ESTIMATED REVENUES		5,727,473.19	6,137,833.00	5,964,976.08	6,137,683.00	
APPROPRIATIONS						
Dept 000						
253-000-722.000	GIBRALTAR SCHOOL WINTER PMTS.	2,068,244.18	2,222,479.00	2,168,104.10	2,222,479.00	
253-000-722.001	WAYNE COUNTY TAX PAYMENTS	2,623,614.78	2,800,000.00	2,711,385.30	2,800,000.00	
253-000-722.002	STATE PAYMENTS	1,035,613.51	1,108,899.00	1,081,926.64	1,108,899.00	
253-000-722.004	PERSONAL PROPERTY TAX PMTS.		6,000.00	2,753.37	6,000.00	
253-000-962.000	MISC. EXPENSE	1.91	455.00	61.34	305.00	
Totals for dept 000 -		5,727,474.38	6,137,833.00	5,964,230.75	6,137,683.00	
TOTAL APPROPRIATIONS		5,727,474.38	6,137,833.00	5,964,230.75	6,137,683.00	

04/01/2026	BUDGET REPORT FOR CITY OF GIBRALTAR				increase
Calculations as of 06/30/2026					decrease
		2024-25	2025-26	2025-26	2026-27
		ACTIVITY	AMENDED	ACTIVITY	RECOMMENDED
GL NUMBER	DESCRIPTION		BUDGET	THRU 06/30/26	BUDGET
Fund 273 - FORFEITURE ACCOUNT					
ESTIMATED REVENUES					
Dept 000					
273-000-604.000	COLLECTIONS		3,000.00		
273-000-665.000	INTEREST ON INVESTMENTS	613.27	25.00	14.43	10.00
273-000-679.001	TECHNOLOGY REIMB DCC				
Totals for dept 000 -		613.27	3,025.00	14.43	10.00
TOTAL ESTIMATED REVENUES					
		613.27	3,025.00	14.43	10.00
APPROPRIATIONS					
Dept 000					
273-000-741.000	FORFEITURE EXPENDITURES	17,765.01	3,025.00	(300.00)	
273-000-962.000	MISC. EXPENSE				10.00
Totals for dept 000 -		17,765.01	3,025.00	(300.00)	10.00
TOTAL APPROPRIATIONS					
		17,765.01	3,025.00	(300.00)	10.00

04/01/2026		BUDGET REPORT FOR CITY OF GIBRALTAR				increase
Calculations as of 06/30/2026						decrease
		2024-25	2025-26	2025-26	2026-27	
		ACTIVITY	AMENDED	ACTIVITY	RECOMMENDED	
GL NUMBER	DESCRIPTION	BUDGET	THRU 06/30/26	BUDGET		
Fund 298 - CABLE TV						
ESTIMATED REVENUES						
Dept 000						
298-000-477.000	CABLE FRANCHISE FEES	7,736.10	8,000.00	4,432.79	6,700.00	
298-000-665.000	INTEREST ON INVESTMENTS	154.78	100.00	72.96	75.00	
298-000-689.000	FUND BALANCE				1,325.00	
Totals for dept 000 -		7,890.88	8,100.00	4,505.75	8,100.00	
TOTAL ESTIMATED REVENUES		7,890.88	8,100.00	4,505.75	8,100.00	
APPROPRIATIONS						
Dept 000						
298-000-734.000	EXPENDITURES	8,238.35	7,450.00	5,237.62	7,450.00	
298-000-808.000	AUDITING EXPENSES	650.00	650.00	650.00	650.00	
298-000-962.000	MISC. EXPENSE					
Totals for dept 000 -		8,888.35	8,100.00	5,887.62	8,100.00	
TOTAL APPROPRIATIONS		8,888.35	8,100.00	5,887.62	8,100.00	
NET OF REVENUES/APPROPRIATIONS - FUND 298						
BEGINNING FUND BALANCE		4,833.00	3,836.00	3,836.00	2,511.00	
ENDING FUND BALANCE		4,833.00	3,836.00	3,836.00	2,511.00	

04/01/2026	BUDGET REPORT FOR CITY OF GIBRALTAR				increase
Calculations as of 06/30/2026					decrease
		2024-25	2025-26	2025-26	2026-27
		ACTIVITY	AMENDED	ACTIVITY	RECOMMENDED
GL NUMBER	DESCRIPTION		BUDGET	THRU 06/30/26	BUDGET
Fund 350 - ROAD CONSTRUCTION					
ESTIMATED REVENUES					
Dept 000					
350-000-403.000	TAX COLLECTIONS	207,368.45	167,765.00	159,603.87	130,615.00
350-000-410.000	PERSONAL PROPERTY TAXES	117.60	100.00	105.73	100.00
350-000-569.000	STATE OTHER			188.41	
350-000-573.000	STABILIZATION SHARE	30,110.17	20,000.00	8,445.86	12,000.00
350-000-665.000	INTEREST ON INVESTMENTS	8,901.96	8,000.00	5,750.30	5,000.00
350-000-679.000	MISC. REVENUE				
350-000-689.000	FUND BALANCE		10,860.00		58,385.00
350-000-698.000	BOND PROCEEDS				
Totals for dept 000 -		246,498.18	206,725.00	174,094.17	206,100.00
TOTAL ESTIMATED REVENUES		246,498.18	206,725.00	174,094.17	206,100.00
APPROPRIATIONS					
Dept 000					
350-000-808.000	AUDITING EXPENSES	700.00	700.00	700.00	700.00
350-000-810.000	BOND ISSUANCE COST				
350-000-811.000	TSFR TO ESCROW AGENT				
350-000-813.000	BOND FEES	250.00	250.00	250.00	250.00
350-000-991.000	PRINCIPLE PAYMENTS	180,000.00	185,000.00	185,000.00	190,000.00
350-000-993.000	INTEREST PAYMENT	26,250.00	20,775.00	11,775.00	15,150.00
Totals for dept 000 -		207,200.00	206,725.00	197,725.00	206,100.00
TOTAL APPROPRIATIONS		207,200.00	206,725.00	197,725.00	206,100.00

04/01/2026	BUDGET REPORT FOR CITY OF GIBRALTAR				increase
Calculations as of 06/30/2026					decrease
		2024-25	2025-26	2025-26	2026-27
		ACTIVITY	AMENDED	ACTIVITY	RECOMMENDED
GL NUMBER	DESCRIPTION		BUDGET	THRU 06/30/26	BUDGET
Fund 370 - CITY HALL BOND					
ESTIMATED REVENUES					
Dept 000					
370-000-403.000	TAX COLLECTIONS	156,465.50	149,125.00	145,066.02	134,456.00
370-000-410.000	PERSONAL PROPERTY TAXES	141.68	100.00	90.00	100.00
370-000-569.000	STATE OTHER			142.10	
370-000-573.000	STABILIZATION SHARE	23,341.23	14,000.00	6,370.18	10,000.00
370-000-665.000	INTEREST ON INVESTMENTS	7,943.45	6,000.00	5,480.49	5,000.00
370-000-689.000	FUND BALANCE				16,194.00
370-000-698.000	BOND PROCEEDS				
Totals for dept 000 -		187,891.86	169,225.00	157,148.79	165,750.00
TOTAL ESTIMATED REVENUES		187,891.86	169,225.00	157,148.79	165,750.00
APPROPRIATIONS					
Dept 000					
370-000-808.000	AUDITING EXPENSES	700.00	700.00	700.00	700.00
370-000-810.000	BOND ISSUANCE COST	250.00	250.00	250.00	250.00
370-000-811.000	TSFR TO ESCROW AGENT				
370-000-815.000	INTEREST EXPENSE				
370-000-956.000	UNAPPROPRIATED				
370-000-962.000	MISC. EXPENSE		4,650.00		
370-000-991.000	PRINCIPLE PAYMENTS	120,000.00	125,000.00	125,000.00	130,000.00
370-000-993.000	INTEREST PAYMENT	42,300.00	38,625.00	20,250.00	34,800.00
Totals for dept 000 -		163,250.00	169,225.00	146,200.00	165,750.00
TOTAL APPROPRIATIONS		163,250.00	169,225.00	146,200.00	165,750.00

04/01/2026		BUDGET REPORT FOR CITY OF GIBRALTAR				increase
		Calculations as of 06/30/2026				decrease
		2024-25	2025-26	2025-26	2026-27	
		ACTIVITY	AMENDED	ACTIVITY	RECOMMENDED	
GL NUMBER	DESCRIPTION		BUDGET	THRU 06/30/26	BUDGET	
Fund 401 - WATER MILLAGE						
ESTIMATED REVENUES						
Dept 000						
401-000-403.000	TAX COLLECTIONS	425,769.04	450,000.00	437,785.44	460,713.00	
401-000-410.000	PERSONAL PROPERTY TAXES	199.60	100.00	71.11	100.00	
401-000-569.000	STATE OTHER			391.02		
401-000-573.000	STABILIZATION SHARE	57,694.84	35,000.00	17,528.73	35,000.00	
401-000-665.000	INTEREST ON INVESTMENTS	41,609.28	32,000.00	45,359.68	32,000.00	
401-000-679.000	MISC. REVENUE					
401-000-689.000	FUND BALANCE				826,687.00	
Totals for dept 000 -		525,272.76	517,100.00	501,135.98	1,354,500.00	
TOTAL ESTIMATED REVENUES		525,272.76	517,100.00	501,135.98	1,354,500.00	
APPROPRIATIONS						
Dept 000						
401-000-808.000	AUDITING EXPENSES		500.00		500.00	
401-000-813.000	BOND FEES					
401-000-825.000	ENGINEERING FEES		275,000.00	17,500.00		
401-000-825.002	WEST JEFF WATER MAIN ENG			59,334.50		
401-000-962.000	MISC. EXPENSE	960.00				
401-000-983.000	CAPITAL IMPROVEMENTS		142,100.00	1,600.00	4,000.00	
401-000-983.002	WEST JEFF WATERMAIN					
401-000-983.003	WEST JEFFERSON WATER MAIN GRANT		99,500.00	51,945.50	1,350,000.00	
401-000-991.000	PRINCIPLE PAYMENTS					
401-000-993.000	INTEREST PAYMENT					
Totals for dept 000 -		960.00	517,100.00	130,380.00	1,354,500.00	
TOTAL APPROPRIATIONS		960.00	517,100.00	130,380.00	1,354,500.00	

04/01/2026		BUDGET REPORT FOR CITY OF GIBRALTAR				increase
		Calculations as of 06/30/2026				decrease
		2024-25	2025-26	2025-26	2026-27	
		ACTIVITY	AMENDED	ACTIVITY	RECOMMENDED	
GL NUMBER	DESCRIPTION		BUDGET	THRU 06/30/26	BUDGET	
Fund 590 - SEWER FUND	* New Account					
ESTIMATED REVENUES						
Dept 000						
590-000-420.000	METER CHARGE					
590-000-421.002	SEWER OP COLLECTION				1,472,640.00	
590-000-421.004	SHUVA LOOK BACK				100,000.00	
590-000-423.000	INCOME JOINT VENTURE					
590-000-426.001	CAPITAL IMPROVEMENTS				51,000.00	
590-000-445.000	PENALTIES/INTEREST ON COLL.				12,500.00	
590-000-539.000	STATE LEAD LINES GRANT					
590-000-614.000	SEWER TAP IN					
590-000-634.000	SIDEWALK / STREET REPAIR					
590-000-665.000	INTEREST				12,500.00	
590-000-677.101	TSFR GENERAL FUND					
590-000-677.591	TSFR WATER					
590-000-679.000	MISC REVENUE					
590-000-689.000	FUND BALANCE				148,060.00	
590-000-689.002	FUND BALANCE CAPITAL IMP					
Totals for dept 000 -					1,796,700.00	
TOTAL ESTIMATED REVENUES					1,796,700.00	
APPROPRIATIONS						
Dept 000						
590-000-728.000	OFFICES/COMPUTER SUPPLIES				1,000.00	
590-000-729.000	DEPRECIATION EXPENSE					
590-000-730.000	POSTAGE				2,000.00	
590-000-757.000	OPERATING EXPENSES				100,000.00	
590-000-801.000	CROSS CONNECTION CONTROL					
590-000-808.000	AUDITING EXPENSES				11,750.00	
590-000-825.000	ENGINEERING FEES					
590-000-900.000	PRINTING/PUBLISHING/XEROX				500.00	
590-000-920.000	BUILDING UTILITIES				1,000.00	
590-000-924.000	SEWAGE DISPOSAL				970,000.00	
590-000-928.000	SHVUA BOND PAYMENTS				312,700.00	
590-000-939.000	MAINTENANCE/VEHICLE					
590-000-957.101	TSFR TO GENERAL FUND				205,000.00	
590-000-960.000	EDUCATION/SCHOOLS				1,750.00	
590-000-961.000	BOND PREMIUM					
590-000-962.000	MISC. EXPENSE				110,000.00	
590-000-962.002	SSMR EXPENDITURES					
590-000-982.000	CAPITAL EQUIP/MISC.				15,000.00	
590-000-983.000	CAPITAL IMPROVEMENTS				15,000.00	
590-000-983.002	CAPITAL IMPROVEMENTS PROJECTS				51,000.00	
590-000-986.001	LEAD LINES					
Totals for dept 000 -					1,796,700.00	
TOTAL APPROPRIATIONS					1,796,700.00	

04/01/2026		BUDGET REPORT FOR CITY OF GIBRALTAR				increase
Calculations as of 06/30/2026						decrease
		2024-25	2025-26	2025-26	2026-27	
		ACTIVITY	AMENDED	ACTIVITY	RECOMMENDED	
GL NUMBER	DESCRIPTION		BUDGET	THRU 06/30/26	BUDGET	
Fund 591 - WATER FUND	*New Account					
ESTIMATED REVENUES						
Dept 000						
591-000-420.000	METER CHARGES					
591-000-421.000	escrow collections					
591-000-421.001	water op coll.				904,800.00	
591-000-423.000	INCOME JOINT VENTURE					
591-000-426.001	CAPITAL IMPROVEMENTS				51,000.00	
591-000-426.248	CAPITAL IMPROVEMENTS DDA					
591-000-445.000	PENALTIES/INTEREST ON COLL.				7,500.00	
591-000-539.000	STATE LEAD LINES GRANT				178,000.00	
591-000-614.000	WATER TAP IN					
591-000-634.000	SIDEWALK REPAIR					
591-000-665.000	INTEREST				7,500.00	
591-000-679.000	MISC REVENUE					
591-000-689.000	FUND BALANCE					
591-000-689.001	FUND BALANCE CAPITAL IMP.					
Totals for dept 000 -					1,148,800.00	
TOTAL ESTIMATED REVENUES					1,148,800.00	
APPROPRIATIONS						
Dept 000						
591-000-728.000	OFFICES/COMPUTER SUPPLIES				5,000.00	
591-000-729.000	DEPRECIATION EXPENSE					
591-000-730.000	POSTAGE				2,000.00	
591-000-757.000	OPERATING EXPENSES				127,610.00	
591-000-801.000	CROSS CONNECTION CONTROL				10,000.00	
591-000-808.000	AUDITING EXPENSES				11,750.00	
591-000-817.000	PROF SERVICE					
591-000-825.000	ENGINEERING FEES				50,000.00	
591-000-850.000	MAINTENANCE					
591-000-900.000	PRINTING/PUBLISHING/XEROX					
591-000-927.000	WATER PURCHASES				431,940.00	
591-000-939.000	MAINTENANCE/VEHICLE				50,000.00	
591-000-957.101	TSFR TO GENERAL FUND				205,000.00	
591-000-960.000	EDUCATION/SCHOOLS				1,500.00	
591-000-962.000	MISC. EXPENSE				25,000.00	
591-000-982.000	CAPITAL EQUIP/MISC.					
591-000-983.000	CAPITAL IMPROVEMENTS				51,000.00	
591-000-986.001	LEAD LINES				178,000.00	
Totals for dept 000 -					1,148,800.00	
TOTAL APPROPRIATIONS					1,148,800.00	

04/01/2026		BUDGET REPORT FOR CITY OF GIBRALTAR				increase
		Calculations as of 06/30/2026				decrease
			2024-25	2025-26	2025-26	2026-27
			ACTIVITY	AMENDED	ACTIVITY	RECOMMENDED
GL NUMBER	DESCRIPTION		BUDGET	THRU 06/30/26		BUDGET
Fund 592 - WATER ACCOUNTS						
ESTIMATED REVENUES						
Dept 000						
592-000-420.000	METER CHARGE					
592-000-421.001	water op coll.	925,322.37	2,423,804.00	1,494,213.72		
592-000-421.002	SEWAGE	1,414,513.00				
592-000-421.004	SHUVA LOOK BACK	187,019.78	100,000.00			
592-000-423.000	INCOME JOINT VENTURE	139,658.00				
592-000-426.001	CAPITAL IMPROVEMENTS	99,895.65	106,000.00	65,040.09		
592-000-426.248	CAPITAL DDA					
592-000-445.000	PENALTIES/INTEREST ON COLL.	25,517.39	20,000.00	17,814.85		
592-000-506.001	ARPA					
592-000-506.003	S A W GRANT					
592-000-539.000	LEAD LINES GRANT	22,919.54	285,754.25	126,675.75		
592-000-614.000	WATER TAP-IN	7,850.00	5,000.00	1,700.00		
592-000-634.000	CONTRACTED SERVICE CHARGES					
592-000-665.000	WATER OP INTEREST	24,957.67	25,000.00	26,788.18		
592-000-665.001	S.S.M.R. Interest	587.33	400.00	415.35		
592-000-677.101	TSFR GENERAL FUND					
592-000-679.000	MISC. REVENUE	36,097.45	20,000.00	(347.85)		
592-000-689.000	FUND BALANCE					
592-000-689.002	FUND BALANCE CAPITAL IMP					
Totals for dept 000 -		2,884,338.18	2,985,958.25	1,732,300.09		
TOTAL ESTIMATED REVENUES		2,884,338.18	2,985,958.25	1,732,300.09		
APPROPRIATIONS						
Dept 000						
592-000-728.000	OFFICES/COMPUTER SUPPLIES	1,324.26	2,700.00	1,548.37		
592-000-729.000	DEPRECIATION EXPENSE	489,077.00				
592-000-730.000	POSTAGE	2,498.41	4,000.00	2,387.49		
592-000-757.000	OPERATING EXPENSES	87,580.80	223,000.00	141,765.52		
592-000-801.000	CROSS CONNECTION CONTROL	11,195.77	12,000.00	8,662.77		
592-000-808.000	AUDITING EXPENSES	23,500.00	22,555.00	22,555.00		
592-000-825.000	ENGINEERING FEES	16,450.23	60,000.00	1,896.50		
592-000-825.002	WATER MAIN ENGINEERING FEES					
592-000-826.001	ATTORNEY FEES SHUVA					
592-000-900.000	PRINTING/PUBLISHING/XEROX	65.62	1,700.00	638.10		
592-000-920.000	BUILDING UTILITIES			988.81		
592-000-924.000	SEWAGE DISPOSAL	1,026,414.00	970,000.00	731,661.00		
592-000-927.000	WATER PURCHASES	422,139.98	415,000.00	243,803.14		
592-000-928.000	WATER ESCROW-MINI SEWER PMTS.	125,730.20	369,838.00	371,046.22		
592-000-957.101	TSFR TO GEN. FUND	301,321.74	320,000.00	160,000.00		
592-000-958.000	SHUVA PUMP REBUILD/SLUDGE					
592-000-960.000	EDUCATION/SCHOOLS	1,950.00	3,500.00	2,250.00		
592-000-961.000	BOND PREMIUM	(525,360.00)				
592-000-962.000	MISC. EXPENSE	39,274.01	50,000.00	45,217.59		
592-000-962.002	S.S.M.R. EXPENDITURES	10,441.43	15,000.00	10,153.09		
592-000-982.000	CAPITAL EQUIP/MISC.	74.99	30,000.00	7,502.33		
592-000-983.000	CAPITAL IMPROVEMENTS		94,911.00	81,808.74		
592-000-983.002	WEST JEFF WATERMAIN					
592-000-983.003	NEW METER LOAN					
592-000-984.001	CAPITAL IMPROVEMENT PROJECTS		106,000.00	23,219.00		
592-000-986.000	SAW GRANT MATCH CAP IMP					
592-000-986.001	LEAD LINES	114,245.75	285,754.25	97,881.30		
592-000-988.000	PUMP STATION FEMA GRANT					
592-000-988.001	CORAL & LOWELL REPAIRS					
Totals for dept 000 -		2,147,924.19	2,985,958.25	1,954,984.97		
TOTAL APPROPRIATIONS		2,147,924.19	2,985,958.25	1,954,984.97		

