# City of Buchanan

*Life is better here*

## FISCAL BUDGET SUMMARY

### Fiscal Year 2025-26

| | 2023-24 | Fiscal Year 2024-25 | | | Fiscal Year 2025-2026 | |
|---|---|---|---|---|---|---|
| | Actual | Budget | Actual as of 3/31/2025 | Projected as of 6/30/2025 | Proposed | Adopted |
| **General Fund Revenues** | 3,997,589.00 | 3,680,067.00 | 3,287,769.00 | 3,641,194.00 | **3,963,067.00** | |
| **General Fund Expenses** | (3,318,302.00) | (3,395,650.00) | (2,657,386.00) | (3,634,998.00) | **(3,922,325.00)** | |
| **Interest Income - All Funds** | 139,400.00 | 300,000.00 | 260,763.00 | 420,000.00 | **350,000.00** | |
| **Major Street Revenue** | 509,488.00 | 560,000.00 | 467,074.00 | 575,000.00 | **585,000.00** | |
| **Major Street Expense** | (376,245.00) | (473,500.00) | (255,141.00) | (376,925.00) | **(577,500.00)** | |
| **Local Street Revenue** | 408,869.00 | 393,374.00 | 345,388.00 | 408,374.00 | **372,000.00** | |
| **Local Street Expense** | 299,099.00 | 359,900.00 | 200,780.00 | 297,000.00 | **(368,300.00)** | |
| **Water/Sewer Revenue** | 3,221,378.00 | 3,317,000.00 | 2,923,073.00 | 3,793,200.00 | **3,490,000.00** | |
| **Water/Sewer Expense** | (1,409,605.00) | (1,733,500.00) | (1,020,766.00) | (1,509,763.00) | **(1,866,600.00)** | |
| **Net Revenue & Expenses** | 3,471,671.00 | 3,007,691.00 | 3,551,554.00 | 3,613,082.00 | **2,025,342.00** | |
| **Bond Payments** | | | | | | |
| 2008 SRF P & I | 111,938 | 114,500 | 114,500 | 114,500 | **112,000** | |
| 2010 DWRF P & I | 119,000 | 121,500 | 121,500 | 121,500 | **118,875** | |
| 2020 WWTP P & I | 548,490 | 549,740 | 549,740 | 549,740 | **550,710** | |
| 2023 DPW P & I | 298,271 | 299,094 | 299,094 | 299,094 | **299,844** | |
| 2024 USDA 3 LOANS | | | | 113,200 | **537,000** | |
| 2024 USDA Replace & Improv. (R&I) | | | | 86,000 | **86,000** | |
| 2024 USDA Bond Reserves | | | | 61,700 | **61,700** | |
| 2025 General Obligation | | | | | **115,750** | |
| **Total Debt Service** | 1,077,699 | 1,084,834 | 1,084,834 | 1,345,734 | **1,881,879** | |
| **Net after Debt Obligations** | 2,393,972 | 1,922,857 | 2,466,720 | 2,267,348 | **143,463** | |

| **Proposed New/Replacement Equip (budgeted)** | **Amount** | **Funded by** |
|---|---|---|
| Election Voting Equipment | **8,000** | GF 262 Cap Outlay |
| Police Patrol Car | **65,000** | GF 301 Cap Outlay |
| Fire Department Air Packs | **66,000** | Fire Dept 401 Fund |
| Bldg Backup Cap Improvements | **25,000** | GF 441/ W/S |
| Equipment Trailer | **8,000** | GF 441 Cap Outlay |
| Lawn Mower | **5,000** | Cemetery 401 Fund |
| Chipper | **30,000** | Cemetery 401 Fund |
| Vault Cart | **30,000** | Cemetery 401 Fund |
| Cemetery Chapel Improvements | **15,000** | GF 567 Cap Outlay |
| Cemetery Mapping Program | **10,000** | Cem Perpetual Fund |
| Kathryn Park Improvements | **100,000** | GF 700 Cap Outlay |
| Rotating Assembly & Check Valves | **20,000** | W/S Reserves |
| Water Department Service Pickup | **45,000** | W/S Reserves |
| WW Technology Upgrades | **8,000** | W/S Reserves |
| Water System GIS Upgrades | **8,000** | W/S Reserves |
| WW Lift Station Generator | **15,000** | W/S Reserves |
| | **458,000** | |

## GENERAL FUND

### EXPENDITURES

### CITY COMMISSION

| | | 2023-24 | Fiscal Year 2024-2025 | | | Fiscal Year 2025-2026 | |
|---|---|---|---|---|---|---|---|
| | | Actual Expense | Budget (Original) | Actual as of 3/31/25 | Projected as of 6/30/25 | Proposed | Adopted |
| 101.101.702 | Salaries - Full time | - | - | - | | | |
| 101.101.705 | Salaries - Part Time | 6,246 | 10,000 | 4,961 | 9,000 | 14,000 | |
| 101.101.715 | Fringe Benefits | 892 | 1,500 | 666 | 1,100 | 1,700 | |
| 101.101.804 | SMCAS | - | 80,000 | - | 75,000 | 22,000 | |
| 101.101.805 | Marketing Plan | - | 2,000 | 32 | 300 | 1,500 | |
| 101.101.818 | Contractual | 948 | 5,000 | 1,000 | 1,500 | 3,000 | |
| 101.101.826 | Legal Fees | 55,496 | 50,000 | 25,454 | 50,000 | 40,000 | |
| 101.101.831 | Membership and Dues | 360 | 7,000 | 4,658 | 5,000 | 6,000 | |
| 101.101.864 | Conferences and Workshops | - | 2,000 | - | - | | |
| 101.101.885 | Public Relations | 29,877 | 40,000 | 1,500 | 2,000 | - | |
| 101.101.962 | Miscellaneous | 26 | 1,000 | 26 | 100 | 1,000 | |
| 101.101.967.002 | Grants & Special Projects | 58,648 | 100,000 | 25,000 | 25,000 | - | |
| 101.101.975 | Property Acquisition | 2,705 | 5,000 | - | - | | |
| | TOTAL - CITY COMMISSION | $ 155,198 | $ 303,500 | $ 63,297 | $ 169,000 | $ 89,200 | $ - |

### CITY MANAGER

| | | 2023-24 | Fiscal Year 2024-2025 | | | Fiscal Year 2025-2026 | |
|---|---|---|---|---|---|---|---|
| | | Actual Expense | Budget (Original) | Actual as of 3/31/25 | Projected as of 6/30/25 | Proposed | Adopted |
| 101.172.702 | Salaries - Full time | 100,668 | 125,000 | 64,451 | 105,000 | 60,000 | |
| | Additional Position P/T Assistant | | | | | 0.00 | |
| 101.172.715 | Fringe Benefits | 36,041 | 60,000 | 17,353 | 27,000 | 40,000 | |
| 101.172.718 | Recruitment/Relocation | - | 15,000 | 249 | 249 | - | |
| 101.172.728 | Office Supplies | 668 | 2,000 | 75 | 400 | 2,000 | |
| 101.172.730 | Postage | 35 | 1,000 | - | 100 | 1,000 | |
| 101.172.756 | Miscellaneous Supplies | - | 500 | - | - | 1,000 | |
| 101.172.818 | Contractual | 4,247 | 20,000 | 2,367 | 5,000 | 10,000 | |
| 101.172.826 | Legal Fees | 19,150 | 20,000 | 13,681 | 24,000 | 25,000 | |
| 101.172.831 | Membership and Dues | 933 | 2,000 | 1,072 | 1,400 | 2,000 | |
| 101.172.864 | Conferences and Workshops | 200 | 3,500 | - | 1,500 | 4,000 | |
| 101.172.873 | Travel & Car Allowance | 3,191 | 12,000 | 3,000 | 6,500 | 8,000 | |
| 101.172.962 | Miscellaneous | 2 | 500 | - | 200 | 1,000 | |
| | TOTAL - CITY MANAGER | $ 165,135 | $ 261,500 | $ 102,248 | $ 171,349 | $ 154,000 | $ - |

### CITY CLERK

| | | 2023-24 | Fiscal Year 2024-2025 | | | Fiscal Year 2025-2026 | |
|---|---|---|---|---|---|---|---|
| | | Actual Expense | Budget (Original) | Actual as of 3/31/25 | Projected as of 6/30/25 | Proposed | Adopted |
| 101.215.702 | Salaries - Full time | 77,095 | 80,000 | 48,277 | 70,000 | 63,000 | |
| 101.215.703 | Salaries - Over time | 143 | 1,000 | - | - | | |
| 101.215.715 | Fringe Benefits | 26,629 | 33,000 | 19,928 | 28,000 | 38,000 | |
| 101.215.728 | Office Supplies | 1,428 | 1,500 | 311 | 600 | 1,500 | |
| 101.215.818 | Contractual | 4,212 | 7,000 | 12,339 | 14,000 | 18,000 | |
| 101.215.826 | Legal Fees | 8,500 | 5,000 | - | - | 3,000 | |
| 101.215.831 | Membership and Dues | 1,090 | 1,000 | 100 | 300 | 1,000 | |
| 101.215.864 | Conferences and Workshops | 1,484 | 2,000 | - | 1,500 | 2,000 | |
| 101.215.873 | Travel & Car Allowance | 713 | 1,500 | 722 | 900 | 1,500 | |
| 101.215.903 | Legal Notice & Recordings | 1,686 | 4,000 | 1,408 | 2,000 | 4,000 | |
| 101.215.962 | Miscellaneous | 64 | 200 | 6 | 100 | 200 | |
| 101.215.971 | Capital Outlay | - | - | - | | 10,000 | |
| 101.215.995.001 | Transfer- Equipment Reserve | - | - | - | | | |
| | TOTAL - CITY CLERK | $ 123,044 | $ 136,200 | $ 83,091 | $ 117,400 | $ 142,200 | $ - |

| | TREASURER | 2023-24 | Fiscal Year 2024-2025 | | | Fiscal Year 2025-2026 | |
|---|---|---|---|---|---|---|---|
| | | Actual Expense | Budget (Original) | Actual as of 3/31/25 | Projected as of 6/30/25 | Proposed | Adopted |
| 101.253.702 | Salaries - Full time | 71,341 | 72,000 | 51,923 | 73,000 | 75,000 | |
| 101.253.703 | Salaries - Over time | 2,158 | 2,000 | 901 | 1,500 | 2,000 | |
| 101.253.715 | Fringe Benefits | 20,949 | 25,000 | 15,303 | 22,000 | 28,000 | |
| 101.253.728 | Office Supplies | 3,554 | 4,000 | 1,452 | 2,500 | 3,500 | |
| 101.253.730 | Postage | 3,075 | 5,000 | 2,053 | 3,200 | 4,000 | |
| 101.253.730.001 | Special Assessment Postage | - | - | 4,496 | 4,496 | - | |
| 101.253.807 | Audit | 23,199 | 25,000 | 15,524 | 16,000 | 22,000 | |
| 101.253.818 | Contractual | 13,752 | 11,000 | 16,634 | 21,000 | 28,000 | |
| 101.253.831 | Membership and Dues | - | - | 482 | 600 | 750 | |
| 101.253.744.101 | Payroll Processing | - | 5,000 | 700 | 4,000 | 5,000 | |
| 101.253.864 | Conferences and Workshops | 792 | 800 | - | 600 | 800 | |
| 101.253.873 | Travel & Car Allowance | - | 300 | - | - | 300 | |
| 101.253.970.047 | Tax Chargebacks | - | - | 18 | 18 | - | |
| | TOTAL - TREASURER | $ 138,820 | $ 150,100 | $ 109,486 | $ 148,914 | $ 169,350 | $ - |

| | ASSESSOR | 2023-24 | Fiscal Year 2024-2025 | | | Fiscal Year 2025-2026 | |
|---|---|---|---|---|---|---|---|
| | | Actual Expense | Budget (Original) | Actual as of 3/31/25 | Projected as of 6/30/25 | Proposed | Adopted |
| | | - | - | - | | | |
| 101.257.705 | Salaries - MindyPart Time | 24,426 | 28,000 | 18,259 | 27,000 | 29,000 | |
| 101.257.715 | Fringe Benefits | 2,742 | 2,500 | 1,762 | 2,400 | 3,000 | |
| 101.257.728 | Office Supplies | 107 | 1,000 | - | 200 | 1,000 | |
| 101.257.818 | Contractual | 4,000 | 4,000 | 3,676 | 4,000 | 5,000 | |
| | TOTAL -ASSESSOR | $ 31,275 | $ 35,500 | $ 23,697 | $ 33,600 | $ 38,000 | $ - |

| | ELECTIONS | 2023-24 | Fiscal Year 2024-2025 | | | Fiscal Year 2025-2026 | |
|---|---|---|---|---|---|---|---|
| | | Actual Expense | Budget (Original) | Actual as of 3/31/25 | Projected as of 6/30/25 | Proposed | Adopted |
| 101.262.702 | Salaries - Full time | 26,103 | 30,000 | 10,525 | 16,000 | 20,000 | |
| 101.262.703 | Salaries - Over time | - | - | - | - | - | |
| 101.262.705.002 | Election Workers | - | | 10,422 | 11,000 | 20,000 | |
| | Additional Position P/T | | 20,000 | - | - | 0.00 | |
| 101.262.715 | Fringe Benefits | 8,188 | 12,000 | 6,803 | 10,000 | 15,000.00 | |
| 101.262.728 | Office Supplies | 2,494 | 3,000 | 946 | 1,800 | 3,000 | |
| 101.262.818 | Contractual | 1,799 | 4,000 | 5,228 | 7,000 | 7,500 | |
| 101.262.826 | Legal Fees | - | 1,000 | - | - | 1,000 | |
| 101.262.864 | Conferences and Workshops | - | | - | | | |
| 101.262.903 | Legal Notice & Recordings | - | | - | | | |
| 101.262.933 | Maintenance - Equipment | 9 | 1,200 | - | | 1,500 | |
| 101.262.962 | Miscellaneous | 1,298 | 2,000 | 784 | 1,000 | 2,000 | |
| | | - | | - | | | |
| 101.262.995.001 | Transfer - Equipment Reserve | - | 1,000 | - | 1,000 | 10,000 | |
| | TOTAL - ELECTIONS | $ 39,891 | $ 74,200 | $ 34,708 | $ 47,800 | $ 80,000 | $ - |

| | BUILDING & GROUNDS | 2023-24 | Fiscal Year 2024-2025 | | | Fiscal Year 2025-2026 | |
|---|---|---|---|---|---|---|---|
| | | Actual Expense | Budget (Original) | Actual as of 3/31/25 | Projected as of 6/30/25 | Proposed | Adopted |
| 101.265.756 | Miscellaneous Supplies | 7,160 | 9,000 | 2,350 | 4,000 | 8,000 | |
| 101.265.756.001 | City Center Supplies | - | | 613 | 1,000 | | |
| 101.265.818 | Contractual | 67,115 | 90,000 | 45,996 | 70,000 | 90,000 | |
| 101.265.853 | Telephone, Internet, Cable | 6,323 | 10,000 | 6,127 | 9,000 | 10,000 | |
| 101.265.921 | Utilities | 29,530 | 34,000 | 25,808 | 34,000 | 36,000 | |
| 101.265.922 | Alarm Monitoring | 10,401 | | 460 | | | |
| 101.265.923 | City Center Utilities | - | 12,000 | 6,055 | 11,000 | | |
| 101.265.931 | Maintenance - Building | 17,441 | 15,000 | 10,778 | 7,500 | 12,000 | |
| 101.265.934 | Maintenance- Office Equipment | 3,789 | 5,000 | 2,236 | 4,000 | 5,000 | |
| 101.265.962 | Miscellaneous | 2,381 | 4,000 | 209 | 1,000 | 3,000 | |
| 101.265.963 | Fire & Liability Insurance | 42,017 | 46,000 | 40,493 | 41,000 | 45,000 | |
| 101.265.970.057 | Office Equipment | - | 2,500 | - | - | 2,500 | |
| 101.265.971 | Capital Outlay | - | | - | | | |
| 101.265.974 | Zoning Expenditures | - | 3,000 | - | - | - | |
| 101.265.975 | Property Acquisition | - | - | - | | | |
| | TOTAL BUILDING & GROUNDS | $ 186,157 | $ 230,500 | $ 141,125 | $ 182,500 | $ 211,500 | $ - |

| | ADMIN & RECORD KEEPING | 2023-24 | Fiscal Year 2024-2025 | | | Fiscal Year 2025-2026 | |
|---|---|---|---|---|---|---|---|
| | | Actual Expense | Budget (Original) | Actual as of 3/31/25 | Projected as of 6/30/25 | Proposed | Adopted |
| 101.267.956 | Bank fees & charges | 4,860 | 4,000 | 2,638 | 4,000 | 2,000 | |
| | TOTAL - ADMIN & RECORD KEEPING | $ 4,860 | $ 4,000 | $ 2,638 | $ 4,000 | $ 2,000 | $ - |

| | RENTAL PROPERTY | 2023-24 | Fiscal Year 2024-2025 | | | Fiscal Year 2025-2026 | |
|---|---|---|---|---|---|---|---|
| | | Actual Expense | Budget (Original) | Actual as of 3/31/25 | Projected as of 6/30/25 | Proposed | Adopted |
| 101.268.818 | Contractual | | - | - | | | |
| 101.268.921 | Utilities | 6,163 | 8,000 | 2,003 | 3,500 | | |
| 101.268.931 | Maintenance- Buildings | - | 2,000 | - | - | | |
| 101.268.962 | Miscellaneous | 417 | 1,000 | - | - | | |
| 101.268.963 | Fire & Liability Insurance | - | 500 | - | - | | |
| 101.268.971 | Capital Outlay | - | - | - | - | | |
| | TOTAL - RENTAL PROPERTY | $ 6,580 | $ 11,500 | $ 2,003 | $ 3,500 | $ - | $ - |

| | POLICE | 2023-24 | Fiscal Year 2024-2025 | | | Fiscal Year 2025-2026 | |
|---|---|---|---|---|---|---|---|
| | | Actual Expense | Budget (Original) | Actual as of 3/31/25 | Projected as of 6/30/25 | Proposed | Adopted |
| 101.301.150 | Books & Magazines | - | 300 | - | 100 | 300 | |
| 101.301.702 | Salaries - Full time | 647,980 | 700,000 | 411,725 | 620,000 | 675,000 | |
| 101.301.702.001 | Salaries - Code Enforcement | - | 51,000 | 27,488 | 58,000 | | |
| 101.301.703 | Salaries - Over time | 62,428 | 30,000 | 36,109 | 54,000 | 40,000 | |
| 101.301.705 | Salaries - Part Time | (3,137) | 20,000 | - | - | 10,000 | |
| 101.301.705.001 | Salaries - Part time/Code Enforcment | 2,386 | 3,000 | - | - | - | |
| 101.301.715 | Fringe Benefits | 241,390 | 297,000 | 163,723 | 235,000 | 280,000 | |
| 101.301.728 | Office Supplies | 1,911 | 3,000 | 3,109 | 1,500 | 3,000 | |
| 101.301.729 | Target Range & Supplies | 5,183 | 6,000 | 2,061 | 4,000 | 6,000 | |
| 101.301.751 | Gas & oil | 18,500 | 22,000 | 9,930 | 20,000 | 22,000 | |
| 101.301.756 | Miscellaneous Supplies | 2,670 | 4,000 | 2,226 | 4,000 | 4,000 | |
| 101.301.768 | Uniforms | 2,437 | 4,500 | 6,467 | 8,000 | 6,000 | |
| 101.301.768.001 | Uniforms - Part Time | (17) | | - | | | |
| 101.301.810 | Insurance Claim Repairs | 17,463 | - | 390 | 500 | - | |
| 101.301.769 | Uniform cleaning | (63) | 800 | 180 | 400 | 800 | |
| 101.301.818 | Contractual | 14,459 | 15,000 | 10,809 | 17,000 | 18,000 | |
| 101.301.818.002 | Reserve Training | - | 1,000 | 1,974 | 3,000 | 3,000 | |
| 101.301.826 | Legal Fees | 8,459 | 7,000 | 2,780 | 5,000 | 7,000 | |
| 101.301.831 | Membership and Dues | - | - | 280 | 300 | 500 | |
| 101.301.851 | Radio Maintenance | 4,470 | 8,000 | 2,405 | 5,000 | 7,000 | |
| 101.301.853 | Telephone, Internet, Cable | 13,289 | 14,000 | 9,717 | 14,000 | 16,000 | |
| 101.301.864 | Conferences and Workshops | 784 | 1,000 | 990 | 1,000 | 1,000 | |
| 101.301.873 | Travel & Car Allowance | 452 | 1,000 | 375 | 700 | 1,000 | |
| 101.301.886 | Community Policing | 2,004 | 2,000 | 1,836 | 2,200 | 2,500 | |
| 101.301.921 | Utilities | 12,520 | 16,000 | 7,647 | 13,000 | 15,000 | |
| 101.301.931 | Maintenance- Buildings | 1,029 | 4,000 | 824 | 1,500 | 3,000 | |
| 101.301.933 | Maintenance - Equipment | - | 1,000 | - | 400 | 1,000 | |
| 101.301.934 | Maintenance - Office Equipment | 1,624 | 2,000 | 609 | 1,500 | 2,000 | |
| 101.301.939 | Maintenance- Vehicle | 17,646 | 16,000 | 6,189 | 14,000 | 16,000 | |
| 101.301.960 | Education & Training | 18,245 | 2,500 | 1,161 | 1,500 | 2,500 | |
| 101.301.961 | Medical Exams | 1,077 | 1,000 | 850 | 1,000 | 2,000 | |
| 101.301.962 | Miscellaneous | 3,317 | 3,000 | 995 | 3,000 | 3,000 | |
| 101.301.963 | Fire & Liability Insurance | 20,308 | 24,000 | 19,034 | 19,034 | 22,000 | |
| 101.301.967.013 | D.A.R.E Program | - | 1,500 | - | 500 | 1,500 | |
| 101.301.970.050 | Reserve Equipment | - | 1,000 | - | 1,000 | 1,000 | |
| | Operational Planning | - | - | - | | 0.00 | |
| 101.301.971 | Capital Outlay | - | - | - | | | |
| | New Vehicle & Outfitting | | | | | 65,000 | |
| 101.301.972 | Capital lease payments | - | - | - | | | |
| 101.301.995.001 | Transfer- Equipment Reserve | - | - | - | | | |
| 101.301.995.002 | Transfer - Capital Reserve | - | - | - | | | |
| 101.301.995.003 | Transfer - Building Reserve | - | - | - | | | |
| | TOTAL - POLICE | $ 1,118,814 | $ 1,262,600 | $ 731,883 | $ 1,110,134 | $ 1,237,100 | $ - |

| | CROSSING GUARDS | 2023-24 | Fiscal Year 2024-2025 | | | Fiscal Year 2025-2026 | |
|---|---|---|---|---|---|---|---|
| | | Actual Expense | Budget (Original) | Actual as of 3/31/25 | Projected as of 6/30/25 | Proposed | Adopted |
| 101.315.702 | Salaries - Full time | 24,821 | 31,000 | 15,820 | 27,000 | 31,000 | |
| 101.315.715 | Fringe Benefits | 2,855 | 4,000 | 2,214 | 3,200 | 4,000 | |
| 101.315.756 | Miscellaneous Supplies | - | 500 | - | - | 500 | |
| | TOTAL - CROSSING GUARDS | $ 27,676 | $ 35,500 | $ 18,034 | $ 30,200 | $ 35,500 | $ - |

| | | 2023-24 | Fiscal Year 2024-2025 | | | Fiscal Year 2025-2026 | |
|---|---|---|---|---|---|---|---|
| | FIRE DEPARTMENT | Actual Expense | Budget (Original) | Actual as of 3/31/25 | Projected as of 6/30/25 | Proposed | Adopted |
| 101.336.150 | Books & Magazines | 81 | 200 | - | 100 | 200 | |
| 101.336.810 | Insurance Claim Repairs | 22,197 | - | - | - | - | |
| 101.336.704.001 | Salaries - Volunteer Firemen | 34,306 | 60,000 | 20,587 | 36,000 | 40,000 | |
| | Salaries - Fire Inspection | | | | | 20,000 | |
| 101.336.715 | Fringe Benefits | 5,858 | 6,500 | 3,114 | 6,200 | 6,500 | |
| 101.336.728 | Office Supplies | 198 | 750 | - | 300 | 750 | |
| 101.336.751 | Gas & oil | 678 | 1,200 | 740 | 1,200 | 1,200 | |
| 101.336.756 | Miscellaneous Supplies | 2,148 | 2,500 | 1,342 | 2,500 | 2,500 | |
| 101.336.768 | Uniforms | 345 | 2,000 | 79 | 500 | 2,000 | |
| 101.336.818 | Contractual | 1,090 | 2,500 | 904 | 2,000 | 2,500 | |
| 101.336.831 | Membership and Dues | 605 | 1,500 | 860 | 1,200 | 1,500 | |
| 101.336.851 | Radio Maintenance | 1,592 | 2,000 | 923 | 2,000 | 2,000 | |
| 101.336.851.001 | Equipment Testing | 6,352 | 8,000 | 6,724 | 8,000 | 10,000 | |
| 101.336.853 | Telephone, Internet, Cable | 4,573 | 4,500 | 3,705 | 5,200 | 5,500 | |
| 101.336.864 | Conferences and Workshops | 207 | 500 | 991 | 1,000 | 1,500 | |
| 101.336.921 | Utilities | 9,623 | 12,000 | 7,466 | 12,000 | 13,000 | |
| 101.336.931 | Maintenance -Buildings | 1,621 | 1,500 | 132 | 1,000 | 1,500 | |
| 101.336.933 | Maintenance- Equipment | 645 | 1,000 | 64 | 700 | 1,000 | |
| 101.336.934 | Maintenance - Office Equipment | 18 | 500 | - | 300 | 500 | |
| 101.336.939 | Maintenance -Vehicle | 5,271 | 9,000 | 3,371 | 6,000 | 8,000 | |
| 101.336.960 | Education & Training | 1,396 | 2,000 | 798 | 1,500 | 2,000 | |
| 101.336.961 | Medical Exams | 1,723 | 2,000 | 626 | 2,000 | 2,000 | |
| 101.336.962 | Miscellaneous | 491 | 1,000 | 113 | 600 | 1,000 | |
| 101.336.963 | Fire & Liability Insurance | 3,155 | 4,000 | 3,267 | 3,267 | 4,000 | |
| 101.336.971 | Capital Outlay | - | - | - | - | - | |
| | SCBA Bottles | | | | | 66,000 | |
| 101.336.991 | Fire truck payment | - | - | - | - | - | |
| 101.336.995.001 | Transfer -Equipment Reserve | - | - | - | - | - | |
| 101.336.995.004 | Transfer- Building Reserve | - | - | - | - | - | |
| | **TOTAL - FIRE DEPARTMENT** | $ 104,173 | $ 125,150 | $ 55,806 | $ 93,567 | $ 195,150 | $ - |

| | | 2023-24 | Fiscal Year 2024-2025 | | | Fiscal Year 2025-2026 | |
|---|---|---|---|---|---|---|---|
| | BUILDING INSPECTOR | Actual Expense | Budget (Original) | Actual as of 3/31/25 | Projected as of 6/30/25 | Proposed | Adopted |
| 101.371.001.150 | Books & Magazines | 471 | 500 | 350 | 350 | 500 | |
| 101.371.001.702 | **Salaries - CodeEnforcement** | - | | - | | 62,000 | |
| 101.371.001.705 | Salaries Guy- Part time | 45,143 | 52,000 | 31,811 | 44,000 | 55,000 | |
| 101.371.001.715 | Fringe Benefits | 4,152 | 4,200 | 2,974 | 4,000 | 4,500 | |
| 101.371.001.728 | Office Supplies | 995 | 1,000 | 318 | 500 | 1,000 | |
| 101.371.001.730 | Postage | - | 200 | - | - | 200 | |
| 101.371.001.818 | Contractual | 191 | 4,000 | - | 200 | 2,000 | |
| 101.336.001.826 | Legal Fees | - | | - | | | |
| 101.371.001.831 | Membership and Dues | - | 200 | 45 | 100 | 200 | |
| 101.371.001.853 | Telephone, Internet, Cable | 966 | 1,000 | 395 | 700 | 1,000 | |
| 101.371.001.864 | Conferences and Workshops | 2,317 | 2,500 | 1,266 | 2,400 | 2,500 | |
| 101.371.001.921 | Utilities | 2,601 | 2,700 | 1,974 | 2,800 | 3,000 | |
| 101.371.001.934 | Maintenance - Office Equipment | - | 200 | - | - | 200 | |
| 101.371.001.957.001 | Medical Marihuana / Newer Vehicle | 80 | 17,000 | 50 | 17,000 | 17,000 | |
| | **TOTAL -BUILDING INSPECTOR** | $ 56,916 | $ 85,500 | $ 39,183 | $ 72,050 | $ 149,100 | $ - |

| | DPW | 2023-24 | Fiscal Year 2024-2025 | | | Fiscal Year 2025-2026 | |
|---|---|---|---|---|---|---|---|
| | | Actual Expense | Budget (Original) | Actual as of 3/31/25 | Projected as of 6/30/25 | Proposed | Adopted |
| 101.441.702 | Salaries - Full time | 82,461 | 60,000 | 31,074 | 45,000 | 50,000 | |
| 101.441.703 | Salaries - Overtime | 3,001 | 9,000 | 2,232 | 4,500 | 8,000 | |
| 101.441.704 | Salaries - temporary | - | 40,000 | 12,341 | 20,000 | 25,000 | |
| 101.441.715 | Fringe Benefits | 17,660 | 24,000 | 18,954 | 18,000 | 28,000 | |
| 101.441.751 | Gas & oil | 23,184 | 30,000 | 15,505 | 26,000 | 30,000 | |
| 101.441.756 | Miscellaneous Supplies | 13,399 | 6,000 | 4,919 | 7,000 | 10,000 | |
| 101.441.758.001 | B&G Maintenance Supplies | | 3,000 | 1,671 | 2,500 | 3,000 | |
| | Trash Cans | | | | | 10,000 | |
| 101.441.758 | Equipment Mtc. Supplies | | 38,000 | 15,387 | 28,000 | 35,000 | |
| 101.441.768 | Uniforms/ Weekly Service | 3,866 | 4,000 | 1,318 | 3,500 | 11,000 | |
| 101.441.818 | Contractual | 38,500 | 22,000 | 20,418 | 26,000 | 18,000 | |
| 101.441.853 | Telephone, Internet, Cable | 3,273 | 4,000 | 2,563 | 4,000 | 5,000 | |
| 101.441.864 | Conferences and Workshops | 795 | 3,000 | - | 2,000 | 3,000 | |
| 101.441.921 | Utilities | 22,031 | 28,000 | 18,746 | 31,000 | 48,000 | |
| 101.441.924 | Traffic Signal - River & Redbud | - | | - | | | |
| 101.441.926 | Street Lighting Utility | 35,731 | 37,000 | 17,619 | 37,000 | 40,000 | |
| 101.441.928 | Traffic Signal - Front & Redbud | - | | - | | | |
| 101.441.931 | Maintenance - Building | - | 8,000 | 1,478 | 4,000 | 8,000 | |
| 101.441.932 | Maintenance - Grounds | 2,606 | 3,000 | - | 2,000 | 3,000 | |
| 101.441.933 | Maintenance - Equipment | 22,775 | 20,000 | 12,689 | 20,000 | 32,000 | |
| 101.441.939 | Maintenance - Vehicle | 31,304 | 15,000 | 1,120 | 9,000 | 10,000 | |
| 101.441.961 | Medical Exams | - | 2,500 | - | 500 | 2,500 | |
| 101.441.962 | Miscellaneous | 960 | 2,500 | 216 | 1,200 | 2,500 | |
| 101.441.963 | Fire & Liability Insurance | 10,462 | 12,000 | 11,854 | 11,854 | 15,000 | |
| 101.441.967 | Resurfacing Project | - | | | | | |
| | Asset Mgmt Planning | - | | - | | - | |
| | Building Back-up Capacity Improvements | - | | - | | 8,350 | |
| 101.441.970.056 | Stormwater Phase II | 6,670 | 8,000 | 5,713 | 8,500 | 9,000 | |
| 101.441.971 | Capital Outlay | - | | - | | | |
| | Equipment Trailer | | | | | 8,000 | |
| | Cat B Matching Funds | | | | | - | |
| 101.441.994.001 | Interest - Notes Payable | 2,149 | | - | | | |
| 101.441.995.001 | Transfer Equipment Reserve | - | | - | | 25,000 | |
| 101.441.995.002 | Transfer - Capital Reserve | - | - | - | | | |
| | TOTAL -DPW | $ 320,827 | $ 379,000 | $ 195,817 | $ 311,554 | $ 447,350 | $ - |

| | CEMETERY | 2023-24 | Fiscal Year 2024-2025 | | | Fiscal Year 2025-2026 | |
|---|---|---|---|---|---|---|---|
| | | Actual Expense | Budget (Original) | Actual as of 3/31/25 | Projected as of 6/30/25 | Proposed | Adopted |
| 101.567.702 | Salaries - Full time | 35,042 | 40,000 | 14,876 | 24,000 | 37,500 | |
| 101.567.703 | Salaries - Overtime | 793 | 5,000 | 470 | 1,100 | 3,000 | |
| 101.567.704 | Salaries - temporary | (375) | 15,000 | 9,574 | 13,000 | 15,000 | |
| 101.567.715 | Fringe Benefits | 8,587 | 18,000 | 9,516 | 15,000 | 18,000 | |
| 101.567.751 | Gas & oil | 11,769 | 15,000 | 7,643 | 13,500 | 15,000 | |
| 101.567.756 | Miscellaneous Supplies | 6,645 | 9,000 | 6,661 | 9,000 | 9,000 | |
| | NEW Equipment Maintenance Supplies | | | | | 5,000 | |
| 101.567.768 | Uniforms / Weekly Service | 182 | 1,000 | 630 | 1,000 | 2,500 | |
| 101.567.818 | Contractual | 1,511 | 10,000 | 5,216 | 8,000 | 10,000 | |
| 101.567.831 | Membership and Dues | 45 | 300 | 45 | 100 | 300 | |
| 101.567.853 | Telephone, Internet, Cable | 2,714 | 3,000 | 1,755 | 2,800 | 3,500 | |
| 101.567.921 | Utilities | 7,115 | 15,000 | 7,205 | 11,000 | 14,000 | |
| 101.567.931 | Maintenance - Building | 2,552 | 8,000 | 1,077 | 3,000 | 7,000 | |
| 101.567.932 | Maintenance - Grounds | 1,195 | 7,000 | 198 | 2,000 | 6,000 | |
| 101.567.933 | Maintenance - Equipment | 6,162 | 10,000 | 8,354 | 12,000 | 12,000 | |
| 101.567.934 | Maintenance - Office Equipment | 253 | 1,000 | - | 200 | 1,000 | |
| 101.567.939 | Maintenance - Vehicle | 1,785 | 3,000 | - | 1,000 | 3,000 | |
| 101.567.961 | Medical Exams | 148 | 1,000 | 272 | 600 | 1,000 | |
| 101.567.962 | Miscellaneous | 921 | 1,500 | 300 | 800 | 1,500 | |
| 101.567.963 | Fire & Liability Insurance | 2,473 | 3,000 | 2,685 | 2,685 | 3,000 | |
| 101.567.971 | Capital Outlay | - | | - | | | |
| | Vault Cart | | | | | 30,000 | |
| | Chipper | | | | | 30,000 | |
| | Chapel updates/Stained glass repair | | | | | 15,000 | |
| | Mower | | | | | 5,000 | |
| 101.567.995.001 | Transfer - Equipment Reserve | - | 5,500 | - | 5,500 | 5,500 | |
| | TOTAL -CEMETERY | $ 89,517 | $ 171,300 | $ 76,477 | $ 126,285 | $ 252,800 | $ - |

| Account | B.A.R.B | 2023-24 Actual Expense | Fiscal Year 2024-2025 Budget (Original) | Fiscal Year 2024-2025 Actual as of 3/31/25 | Fiscal Year 2024-2025 Projected as of 6/30/25 | Fiscal Year 2025-2026 Proposed | Fiscal Year 2025-2026 Adopted |
|---|---|---|---|---|---|---|---|
| 101.755.704 | Salaries - temporary | - | 5,000 | - | - | - | |
| 101.755.715 | Fringe Benefits | - | 1,000 | - | - | - | |
| 101.755.756 | Miscellaneous Supplies | 365 | 500 | 61 | 200 | 1,000 | |
| 101.755.756.014 | Miscellanous | 580 | 500 | - | 500 | 1,000 | |
| 101.755.818 | Contractual | 8,968 | 20,000 | 4,447 | 9,000 | 20,000 | |
| 101.755.864 | Conferences and Workshops | - | 500 | - | - | 500 | |
| 101.755.921 | Utilities | 1,074 | 2,500 | 874 | 1,700 | 2,500 | |
| 101.755.935 | Building & Ground maintenance | 2,806 | 3,000 | - | 500 | 3,000 | |
| 101.755.962 | Miscellanous | 428 | 1,000 | - | 200 | 1,000 | |
| 101.755.963 | Fire & Liability Insurance | 236 | 500 | 656 | 656 | 800 | |
| 101.755.971 | Capital Outlay | - | - | - | - | - | |
| 101.755.995.002 | Transfer - Capital Reserve | - | - | - | - | - | |
| | **TOTAL -B.A.R.B** | $ 14,457 | $ 34,500 | $ 6,038 | $ 12,756 | $ 29,800 | $ - |

| | Affinity Groups/Projects **REFORMATTED** | 2023-24 Actual Expense | Fiscal Year 2024-2025 Budget (Original) | Actual as of 3/31/25 | Projected as of 6/30/25 | Fiscal Year 2025-2026 Proposed | Adopted | |
|---|---|---|---|---|---|---|---|---|
| 101 | **Tin Shop** | $ - | $ - | $ - | | $ 10,000 | | |
| 101 | **Commons Musical Events** | $ - | $ - | $ - | | $ 10,000 | | |
| | **Spring Clean-up** | | | | | $ 8,000 | | |
| 101 | **Tree Friends** | $ - | $ - | $ - | | $ 12,600 | | |
| | **Library Programs** | | | | | $ 1,500 | | In addition to Str |
| 101 | **City Center** | | | | | $ 15,000 | | |
| | **TOTAL -Other New Category** | $ 12,398 | $ 20,100 | $ 8,277 | $ 13,412 | $ 57,100 | $ - | |

| Account | Community & Economic Development | 2023-24 Actual Expense | Fiscal Year 2024-2025 Budget (Original) | Fiscal Year 2024-2025 Actual as of 3/31/25 | Fiscal Year 2024-2025 Projected as of 6/30/25 | Fiscal Year 2025-2026 Proposed | Fiscal Year 2025-2026 Adopted |
|---|---|---|---|---|---|---|---|
| 101.700.702 | Salary | | | | | 35,000 | |
| | Additional position - P/T Assistant | | | | | 0.00 | |
| 101.700.715 | Fringes | | | | | 10,500 | |
| 101.700.735 | Economic Development | 34,770 | 75,000 | 31,565 | 40,000 | - | |
| 101.700.805 | Marketing Plan | | | 945 | 2,000 | 1,000 | |
| 101.700.826 | Legal Fees | | | 2,230 | 5,000 | 25,000 | |
| 101.700.885 | Public Relations | | | 11 | 1,000 | 25,000 | |
| 101.700.967.002 | Grants & Special Projects: Incentive Programs | | | 49,450 | 60,000 | 40,000 | |
| 101.700.967.003 | Victory Street Demolition Project | | | 17,800 | 17,800 | | |
| | Grant Match-Kathryn Park | | | | | 50,000 | |
| | Grant Match-Kayak & Boat | | | | | - | |
| | Kathryn Park upgrades | | | | | 100,000 | |
| | Blight Demolition | | | | | 30,000 | |
| | Sidewalk Replacement Program | | | | | 50,000 | |
| | **TOTAL -Community & Economic Development** | $ 34,770 | $ 75,000 | $ 102,001 | $ 125,800 | $ 366,500 | $ - |

| Account | MISC. COSTS/TRANSFERS | 2023-24 | Fiscal Year 2024-2025 | | | Fiscal Year 2025-2026 | |
|---|---|---|---|---|---|---|---|
| | | Actual Expense | Budget (Original) | Actual as of 3/31/25 | Projected as of 6/30/25 | Proposed | Adopted |
| 101.990.411 | Delinquent Taxes | 410 | - | - | | | |
| 101.990.718 | Retiree Insurance | - | - | - | | | |
| 101.990.957 | Insurance Settlements | - | - | - | | | |
| | TOTAL -MISC. COSTS/TRANSFERS | $ 410 | $ - | $ - | $ - | $ - | $ - |

| Account | DOWNTOWN ENHANCEMENT | 2023-24 | Fiscal Year 2024-2025 | | | Fiscal Year 2025-2026 | |
|---|---|---|---|---|---|---|---|
| | | Actual Expense | Budget (Original) | Actual as of 3/31/25 | Projected as of 6/30/25 | Proposed | Adopted |
| 101.701.887 | Streetscape Project | $ 22,010 | $ - | $ 385 | $ - | $ - | $ - |
| | Added Accounts DP BSA R&E (3) | $ 665,374 | $ - | $ 892,284 | | | |

| | 2023-24 | Fiscal Year 2024-2025 | | | Fiscal Year 2025-2026 | |
|---|---|---|---|---|---|---|
| | Actual Expense | Budget (Original) | Actual as of 3/31/25 | Projected as of 6/30/25 | Proposed | Adopted |
| DEBT SERVICE | | | | | | |
| 2024 Building Authority Bond Payment | | | | | $ 149,925 | |
| 2025 General Obligation | | | | | $ 115,750 | |

| | 2023-24 | Fiscal Year 2024-2025 | | | Fiscal Year 2025-2026 | |
|---|---|---|---|---|---|---|
| | Actual Expense | Budget (Original) | Actual as of 3/31/25 | Projected as of 6/30/25 | Proposed | Adopted |
| **TOTAL EXPENDITURES - GENERAL FUND** | $ 3,318,302 | $ 3,395,650 | $ 2,688,478 | $ 2,773,821 | $ 3,922,325 | $ - |
| | $ 3,318,302.16 | $ 3,395,650.00 | $ 2,688,478.00 | $ 2,773,821.00 | $ 3,922,325.00 | $ - |