

Memorandum



Date: April 22, 2026
To: Buchanan City Commission
From: Tony McGhee
Subject: Introduction of FY 26/27 City Budget

Staff has completed the proposed FY 2026/27 budget and is submitting it to the City Commission for introduction. The budget is organized into four parts, including the General Fund, Major Streets, Local Streets, and Water and Sewer.

The annual budget is one of the most important policy documents the City prepares each year. More than just a financial plan, it is the document that translates the City's priorities into actual work for the coming fiscal year. It reflects the Commission's policy direction, the operational needs of the organization, the infrastructure needs of the community, and the resources available to deliver services. In that sense, the budget is both a fiscal document and a work plan for the year ahead.

The development of the municipal budget is also one of the more important responsibilities shared by staff and the Commission. Staff's role is to evaluate revenues, anticipated expenditures, known capital and operational needs, contractual obligations, and service demands, and then put forward a realistic proposal. The Commission's role is to review that proposal, provide policy direction, and ultimately adopt a budget that reflects the goals of the community while maintaining sound financial management practices. The public hearing and adoption process are an important part of that work, as they provide transparency and allow the community an opportunity to review and comment on the proposed spending plan before it is formally approved. The following chart provides an overview of the proposed budget as well as a comparison to the current fiscal year's amended budget.

	FY 25/26 Amended Budget	FY 26/27 Proposed Budget	Difference	Percentage Change
Fund 101 - General Fund				
Revenue	\$ 4,343,897.00	\$ 5,155,300.00	\$ 811,403.00	18.68%
Expenses	\$ 4,296,272.00	\$ 5,682,257.00	\$ 1,385,985.00	32.26%
Subtotal:	\$ 47,625.00	\$ (526,957.00)		
Fund 202 - Major Streets				
Revenue	\$ 585,000.00	\$ 1,031,611.00	\$ 446,611.00	76.34%
Expenses	\$ 586,530.00	\$ 1,002,590.00	\$ 416,060.00	70.94%
Subtotal:	\$ (1,530.00)	\$ 29,021.00		
Fund 203 - Local Streets				
Revenue	\$ 372,000.00	\$ 390,427.00	\$ 18,427.00	4.95%
Expenses	\$ 367,095.00	\$ 368,764.00	\$ 1,669.00	0.45%
Subtotal:	\$ 4,905.00	\$ 21,663.00		
Fund 592- Water and Sewer				
Revenue	\$ 4,020,500.00	\$ 4,405,100.00	\$ 384,600.00	9.57%
Expenses	\$ 2,734,447.00	\$ 3,257,344.43	\$ 522,897.43	19.12%
Subtotal:	\$ 1,286,053.00	\$ 1,147,755.57		
Total Revenue:	\$ 9,321,397.00	\$ 10,982,438.00	\$ 1,661,041.00	
Total Expenses:	\$ 7,984,344.00	\$ 10,310,955.43	\$ 2,326,611.43	
Total:	\$ 1,337,053.00	\$ 671,482.57		

Overall, the proposed FY 2026/27 budget reflects continued investment in core City functions and infrastructure, while also recognizing the cost pressures currently facing municipal operations. Across all four funds, total proposed revenue is \$10,982,438, compared to \$9,321,397 in the FY 25/26 amended budget, an increase of \$1,661,041. Total proposed expenditures are \$10,310,955.43, compared to \$7,984,344, an increase of \$2,326,611.43. The majority of this increase is related to planned infrastructure projects and other capital expenditures. Day-to-day operations remain consistent with previous year expenses with some inflationary adjustments. The combined net position across the four budgeted funds is proposed at \$671,482.57, compared to \$1,337,053 in the amended current year budget. This reflects a budget year with meaningful planned spending, particularly in the street and utility funds, while still maintaining positive year end positions overall. To bridge the gap between planned revenues and projected expenses, the budget

will utilize a combination of capital reserves and fund balance to bridge the delta. This was a planned drawdown of these funds which have been saved over the past few years while the projects were scoped and planned. The City will be drawing down 2.5 months of its current 9 months of reserves leaving 6.5 months available. This will leave just above the 3 to 6 months of reserves best practice municipal governments should have available.

In the General Fund, proposed revenue is \$5,155,300, up \$811,403 or 18.68% from the FY 25/26 amended budget. Proposed expenditures are \$5,682,257, up \$1,385,985 or 32.26%. The proposed General Fund budget reflects a negative subtotal of (\$526,957) compared to a positive subtotal of \$47,625 in the current amended budget. This difference is attributable to the capital projects described above which were planned. As the City's primary operating fund, the General Fund supports many of the services residents most directly associate with local government, and changes within this fund often reflect broader organizational costs, service delivery demands, and operational priorities.

In the Major Streets Fund, proposed revenue is \$1,031,611, up \$446,611 or 76.34%, while proposed expenditures are \$1,002,590, up \$416,060 or 70.94%. This increase is mainly related to the increased local road funding the State of Michigan approved last year. There is still concern about what the actual funding amount made available to local communities will be so staff only budgeted 60% of the funding that was projected to be available. If the amount received increases, the budget will be amended accordingly. This is a significant increase in activity in the fund, and if equal what the State is projecting, will allow the City to take a more aggressive approach to major street work in the coming fiscal year. Given the ongoing need to address transportation infrastructure, this increase represents an important investment in the City's major street network.

In the Local Streets Fund, proposed revenue is \$390,427, up \$18,427 or 4.95%, while expenditures are \$368,764, up \$1,669 or 0.45%. This fund will have a stable year over year performance, with only modest changes in both revenue and expenditures. The proposed budget maintains a positive operating position while continuing support for local street needs.

In the Water and Sewer Fund, proposed revenue is \$4,405,100, up \$384,600 or 9.57%, while expenditures are \$3,257,344.43, up \$522,897.43 or 19.12%. The proposed overall net revenue is \$1,147,755.57, down from \$1,286,053 in the amended current year budget. This excess revenue is used to make debt service payments related to previously completed utility projects. Even with the increase in expenditures, the utility fund remains in a strong positive position and continues to serve as one of the City's most important enterprise

operations. As with many utility systems, this budget reflects the growing cost of maintaining infrastructure, meeting regulatory obligations, and planning for long-term system reliability.

Taken together, the proposed FY 2026/27 budget reflects the realities facing municipal government today. Costs continue to rise, infrastructure needs remain significant, and communities are expected to provide high quality services with limited resources. At the same time, the budget also demonstrates the City's continued commitment to maintaining core services, investing in streets and utilities, and planning responsibly for the year ahead.

Recommended Motion:

Staff recommends setting a public hearing for discussion and consideration of the FY 2026/27 budget to be held at the May 26, 2026 regular meeting of the Buchanan City Commission.

Attachment A: Draft Budget for Consideration

Attachment A



FUND 101 GENERAL FUND PROPOSED 2026-2027 BUDGET

--- Estimated Revenue ---

101-000.000-402.000	REAL PROPERTY TAXES	1,410,000.00	1,868,442.47	1,969,000.00	1,954,946.84	2,140,000.00	1,842,929.23	2,187,000.00
101-000.000-412.000	DELQ PERS PROPERTY TAX	1,000.00	56.96	500.00	1,250.73	10,000.00	7,595.57	10,000.00
101-000.000-432.000	PILOT PAYMENTS	0.00	0.00	10,000.00	11,441.63	10,000.00	12,731.02	13,000.00
101-000.000-437.000	INDUSTRIAL FACILITY TAX	1,700.00	1,516.13	2,500.00	341.50	2,500.00	0.00	0.00
101-000.000-439.000	MEDICAL/ADULT MARIJUANA STATE REV.	275,000.00	357,967.19	300,000.00	350,265.24	325,000.00	324,102.60	325,000.00
101-000.000-442.000	FARMERS' MARKET REVENUE	0.00	4,790.00	6,500.00	6,880.00	2,500.00	1,890.00	2,500.00
101-000.000-445.000	PENALTY & INTEREST - TAXES	10,000.00	11,579.65	10,000.00	38,200.64	20,000.00	7,972.46	10,000.00
101-000.000-447.000	ADMINISTRATION FEE-TAXES	49,000.00	65,050.67	55,000.00	52,988.58	55,000.00	55,156.42	55,000.00
101-000.000-477.000	FRANCHISE FEE-CABLE	40,000.00	38,568.73	40,000.00	33,419.22	35,000.00	22,803.39	35,000.00
101-000.000-478.000	RENTAL REGISTRATION FEE	0.00	0.00	500.00	375.00	0.00	160.00	0.00
101-000.000-492.000	BUILDING PERMITS	30,000.00	33,650.58	20,000.00	19,722.75	25,000.00	23,844.61	25,000.00
101-000.000-492.001	MOBILE FOOD VENDOR PERMITS	75,000.00	14,353.00	15,000.00	4,519.15	5,000.00	225.00	5,000.00
101-000.000-492.002	MEDICAL MARIJUANA PERMITS	150,000.00	96,500.00	80,000.00	86,500.00	50,000.00	41,500.00	50,000.00
101-000.000-492.003	BANNER PERMITS	0.00	0.00	1,000.00	710.00	500.00	100.00	0.00
101-000.000-492.004	RIGHT-OF-WAY PERMITS	0.00	0.00	1,200.00	1,500.00	10,000.00	2,750.00	2,000.00
101-000.000-492.005	GARAGE SALE PERMITS	0.00	0.00	0.00	0.00	100.00	37.50	100.00
101-000.000-492.006	ZONING PERMITS	0.00	0.00	0.00	0.00	500.00	275.00	500.00
101-000.000-492.007	LONG-TERM RENTAL REGISTRATIONS	0.00	0.00	0.00	0.00	22,000.00	21,700.00	25,000.00
101-000.000-492.008	SHORT-TERM RENTAL REGISTRATIONS	0.00	0.00	0.00	0.00	1,000.00	675.00	1,000.00
101-000.000-492.009	PARKING PERMITS	0.00	0.00	0.00	0.00	300.00	150.00	300.00
101-000.000-492.100	ADULT USE MARIJUANA PERMITS	0.00	0.00	0.00	0.00	45,000.00	45,000.00	50,000.00
101-000.000-532.000	EMERGENCY RESPONSE FEE	0.00	0.00	20,000.00	20,000.00	25,000.00	21,000.00	23,000.00
101-000.000-538.000	FEDERAL GRANT (Thriving Communities)	0.00	0.00	0.00	29,621.00	25,000.00	10,416.68	25,000.00
101-000.000-539.000	COPS GRANT	0.00	0.00	0.00	0.00	60,000.00	0.00	60,000.00
101-000.000-540.000	STATE POLICE/MCOLES CPE	0.00	0.00	9,000.00	2,815.00	2,500.00	2,047.34	2,500.00
101-000.000-543.000	PUBLIC SAFETY GRANTS	23,400.00	23,400.00	0.00	34,010.00	15,000.00	13,440.00	15,000.00
101-000.000-566.000	STATE GRANT-RECREATION & CULTURE	0.00	0.00	0.00	0.00	0.00	0.00	0.00
101-000.000-566.001	GRANTS & SPECIAL PROJECTS	50,000.00	500.00	55,000.00	16,000.00	35,000.00	24,750.00	35,000.00
101-000.000-566.003	GRANTS - VICTORY DEMO	0.00	0.00	17,975.00	17,975.00	0.00	0.00	0.00

GL Number	Description	2023-24 Amended		2024-25 Amended		2024-25 Activity		2026-27 FINANCE	
		Budget	2023-24 Activity	Budget	2024-25 Activity	Amended Budget	YTD AS OF 03/31/2026	REQUESTED	
101-000.000-566-005?	BOAT LAUNCH GRANTS (2)							529,000.00	
101-000.000-566-006?	RBDG GRANT					44,180.00	10,231.00	0.00	
101-000.000-566-007?	MI NEIGHBORHOOD GRANT							200,000.00	
101-000.000-568.000	STATE SHARED LIQUOR LICENSE	3,000.00	4,293.30	3,000.00	2,179.10	3,000.00	1,693.45	2,000.00	
101-000.000-569.000	STATE GRANTS/OTHER RECEIVABLES	0.00	0.00	0.00	0.00	35,000.00	28,849.56	0.00	
101-000.000-573.000	LOCAL STABILIZATION STATE REV	55,000.00	72,562.60	75,000.00	81,366.12	50,000.00	46,661.12	50,000.00	
101-000.000-574.000	STATE REV SHARING CVTRS/SALES TAX	712,300.00	705,295.00	720,000.00	711,300.45	720,000.00	482,359.00	710,000.00	
101-000.000-574.001	CVTRS-PS	4,000.00	4,454.00	1,000.00	0.00	0.00	0.00	0.00	
101-000.000-596.000	LEHMANS ORCHARD ANNUAL PAYMENT	8,667.00	8,666.67	8,667.00	8,666.67	8,667.00	0.00	8,750.00	
101-000.000-602.000	SCHOOL RESOURCE OFFICER	52,800.00	39,592.80	500.00	206.21	45,000.00	29,425.25	45,000.00	
101-000.000-607.000	SPECIAL ELECTION REIMBURSEMENT	0.00	0.00	0.00	0.00	10,000.00	9,839.49	0.00	
101-000.000-633.000	FOUNDATIONS - CEMETERY	7,500.00	7,220.15	7,000.00	7,279.45	7,000.00	5,723.20	7,000.00	
101-000.000-634.000	GRAVE OPENINGS	30,000.00	31,630.15	32,000.00	34,960.30	35,000.00	16,923.90	30,000.00	
101-000.000-635.000	CEMETERY TENT SERVICE	500.00	1,800.00	2,000.00	2,150.00	2,000.00	1,500.00	2,000.00	
101-000.000-636.000	COLUMBARIUM & PLAQUE	1,200.00	3,780.00	1,500.00	450.00	2,750.00	2,450.00	2,500.00	
101-000.000-640.000	VAULT SETTING FEES	4,000.00	3,075.00	4,000.00	3,300.00	4,000.00	2,100.00	4,000.00	
101-000.000-641.000	WEEDS/SNOW	4,400.00	8,059.23	14,000.00	17,784.00	10,000.00	9,918.00	12,000.00	
101-000.000-643.000	SALES - CEMETERY LOTS	22,000.00	17,932.00	20,000.00	16,618.75	20,000.00	8,079.05	20,000.00	
101-000.000-644.000	COPIES	300.00	324.25	300.00	82.50	200.00	0.00	100.00	
101-000.000-645.000	SALES - SURPLUS PROPERTY	15,000.00	14,428.00	100.00	100.00	100.00	0.00	500.00	
101-000.000-652.000	PARKING VIOLATIONS	5,000.00	3,630.00	5,000.00	3,241.00	4,500.00	5,308.00	5,000.00	
101-000.000-656.000	BUCHANAN REDBUD CITY CENTER	4,500.00	10,602.00	10,000.00	10,125.00	10,000.00	8,875.00	5,000.00	
101-000.000-657.000	ORDINANCE VIOLATIONS	1,000.00	485.50	500.00	160.75	600.00	505.86	600.00	
101-000.000-664.000	MML DIVIDENDS	9,000.00	8,448.00	16,000.00	15,616.00	8,500.00	8,381.00	12,000.00	
101-000.000-665.000	INTEREST EARNED - BANK/INVESTMENTS	50,000.00	63,010.89	50,000.00	79,291.69	70,000.00	13,004.68	70,000.00	
101-000.000-675.000	MISC REVENUE/DONATION	200,000.00	151,517.79	25,000.00	10,191.27	10,000.00	8,187.76	10,000.00	
101-000.000-675.001	BARB DONATIONS	0.00	378.72	0.00	0.00	2,000.00	1,900.00	0.00	
101-000.000-675.006	SCHOOL TAX COLLECTION FEE	0.00	0.00	0.00	0.00	10,000.00	9,039.60	10,000.00	
101-000.000-675.007	RESERVE OFFICER REIMBURSEMENT	0.00	0.00	0.00	0.00	200.00	642.00	250.00	
101-000.000-676.000	REIMBURSEMENTS	0.00	0.00	0.00	0.00	20,000.00	58,602.00	25,000.00	
101-000.000-676.007	WORKERS COMP INSURANCE	13,000.00	13,483.06	18,000.00	18,179.96	0.00	5,312.00	5,000.00	
101-000.000-677.000	POLICE REPORTS	500.00	413.50	500.00	242.75	400.00	290.90	400.00	
101-000.000-678.000	SCHOOL GUARDS	14,000.00	13,534.60	14,000.00	11,863.63	14,000.00	7,144.08	12,000.00	

		2023-24 Amended		2024-25 Amended		2024-25 Activity		06/30/2026		YTD AS OF		2026-27 FINANCE	
GL Number	Description	Budget	2023-24 Activity	Budget	2024-25 Activity	Amended Budget	03/31/2026	Amended Budget	03/31/2026	Amended Budget	03/31/2026	Amended Budget	REQUESTED
101-000.000-683.000	FOIA FEES	50.00	52.95	100.00	45.88	300.00	266.64	300.00	266.64	300.00	266.64	300.00	300.00
101-000.000-689.000	CASH OVER/SHORT	0.00	(3,189.59)	0.00	(0.01)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
101-000.000-691.000	LEASE FINANCE/POOL CAR /DPW TRUCK	0.00	0.00	0.00	0.00	30,000.00	29,178.76	30,000.00	29,178.76	30,000.00	29,178.76	30,000.00	55,000.00
101-000.000-691.001	LEASE FINANCING - POLICE CAR #1	0.00	0.00	0.00	0.00	42,000.00	41,159.74	42,000.00	41,159.74	42,000.00	41,159.74	42,000.00	0.00
101-000.000-691.002	LEASE FINANCING - POLICE CAR #2	0.00	0.00	0.00	0.00	42,000.00	41,159.74	42,000.00	41,159.74	42,000.00	41,159.74	42,000.00	0.00
101-000.000-693.000	GAIN ON SALE OF DEPRECIABLE FIXED ASSETS	0.00	0.00	0.00	0.00	15,000.00	12,720.50	15,000.00	12,720.50	15,000.00	12,720.50	15,000.00	0.00
101-000.000-698.101	INSURANCE RECOVERIES	45,500.00	51,938.26	1,000.00	834.28	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
101-000.000-699.214	TRANSFER IN - FROM STREET R&M	115,000.00	115,000.00	115,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
101-000.000-699.401	TRANSFER IN - FROM CAPITAL PROJECTS	0.00	0.00	0.00	0.00	134,000.00	0.00	134,000.00	0.00	134,000.00	0.00	134,000.00	365,000.00
101-000.000-699.592	TRANSFER IN - WATER/SEWER	5,800.00	5,799.95	0.00	0.00	11,600.00	11,600.00	11,600.00	11,600.00	11,600.00	11,600.00	11,600.00	0.00
Total Estimated Revenue:		3,499,117.00	3,874,594.16	3,757,342.00	3,719,718.03	4,343,897.00	3,402,283.10	4,343,897.00	3,402,283.10	4,343,897.00	3,402,283.10	4,343,897.00	5,155,300.00
--- Appropriations ---													
101-000.000-995.243	TRANSFER TO - BROWNFIELD AUTHORITY	0.00	0.00	0.00	0.00	2.00	1.76	2.00	1.76	2.00	1.76	2.00	0.00
101-000.000-995.---	TRANSFER OUT - 2025 CAP PROJ DEBT FUND	0.00	0.00	1,200.00	1,005.10	106,750.00	106,750.00	106,750.00	106,750.00	106,750.00	106,750.00	106,750.00	155,000.00
101-000.000-995.469	TRANSFERS OUT - TO BLDG AUTH	0.00	0.00	250,000.00	250,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
CITY COMMISSION													
101-101.000-705.000	SALARIES-PART TIME	11,000.00	6,246.25	10,000.00	8,378.46	14,000.00	6,585.00	14,000.00	6,585.00	14,000.00	6,585.00	14,000.00	11,000.00
101-101.000-715.000	EMPLOYER PAYROLL TAXES	1,800.00	891.75	1,200.00	1,005.10	1,350.00	516.77	1,350.00	516.77	1,350.00	516.77	1,350.00	1,200.00
101-101.000-715.004	MADISON NATIONAL - LIFE	0.00	0.00	0.00	0.00	350.00	223.27	350.00	223.27	350.00	223.27	350.00	385.00
101-101.000-804.000	SMCAS SERVICES	75,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
101-101.000-805.000	MARKETING PLAN	2,000.00	0.00	1,000.00	728.79	1,500.00	0.00	1,500.00	0.00	1,500.00	0.00	1,500.00	1,650.00
101-101.000-818.000	CONTRACTUAL	17,000.00	948.44	5,000.00	5,000.00	10,000.00	3,201.00	10,000.00	3,201.00	10,000.00	3,201.00	10,000.00	3,500.00
101-101.000-826.000	LEGAL FEES	60,000.00	55,496.10	35,000.00	28,286.28	5,000.00	1,087.50	5,000.00	1,087.50	5,000.00	1,087.50	5,000.00	10,000.00
101-101.000-831.000	MEMBERSHIP AND DUES	700.00	360.00	7,000.00	4,658.00	6,000.00	2,500.00	6,000.00	2,500.00	6,000.00	2,500.00	6,000.00	6,600.00
101-101.000-864.000	CONFERENCES AND WORKSHOP	0.00	0.00	2,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
101-101.000-885.000	PUBLIC RELATIONS	40,000.00	29,876.58	30,000.00	29,728.52	1,000.00	789.11	1,000.00	789.11	1,000.00	789.11	1,000.00	1,100.00
101-101.000-962.000	MISCELLANEOUS	1,000.00	25.56	1,000.00	61.97	1,000.00	0.00	1,000.00	0.00	1,000.00	0.00	1,000.00	1,100.00
101-101.000-967.002	GRANTS & SPECIAL PROJECTS	70,000.00	58,647.99	10,000.00	10,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
101-101.000-971.000	CAP OUTLAY -COMMISSION ROOM IMPROVE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	10,000.00
101-101.000-975.000	PROPERTY ACQUISITION	3,000.00	2,705.00	5,000.00	0.00	2,300.00	2,200.30	2,300.00	2,200.30	2,300.00	2,200.30	2,300.00	0.00
						42,500.00	17,102.95	42,500.00	17,102.95	42,500.00	17,102.95	42,500.00	46,535.00

CITY MANAGER

GL Number	Description	2023-24 Amended Budget	2023-24 Activity	2024-25 Amended Budget	2024-25 Activity	Amended Budget	YTD AS OF 03/31/2026	2026-27 FINANCE REQUESTED
101-172.000-702.000	SALARIES-FULL TIME	130,000.00	100,668.11	96,000.00	92,159.76	70,000.00	44,015.37	77,000.00
101-172.000-715.000	EMPLOYER PAYROLL TAXES	45,000.00	36,041.05	28,000.00	24,792.17	9,300.00	4,417.35	10,230.00
101-172.000-715.001	MEDICAL - PRIORITY HEALTH	0.00	0.00	0.00	0.00	11,100.00	6,818.61	6,300.00
101-172.000-715.002	DENTAL - DELTA	0.00	0.00	0.00	0.00	700.00	398.63	300.00
101-172.000-715.003	FIDELITY - EYE	0.00	0.00	0.00	0.00	150.00	72.18	100.00
101-172.000-715.004	MADISON NATIONAL - LIFE	0.00	0.00	0.00	0.00	250.00	137.88	150.00
101-172.000-715.005	HSA	0.00	0.00	0.00	0.00	2,000.00	1,722.13	2,200.00
101-172.000-717.000	RETIREMENT	0.00	0.00	0.00	0.00	6,500.00	4,762.94	7,800.00
101-172.000-718.000	RECRUITMENT & RELOCATION	0.00	0.00	500.00	249.00	0.00	0.00	0.00
101-172.000-728.000	OFFICE SUPPLIES	2,000.00	668.05	500.00	209.95	2,000.00	0.00	2,200.00
101-172.000-730.000	POSTAGE	1,500.00	35.49	0.00	0.00	1,000.00	0.74	1,100.00
101-172.000-756.000	MISCELLANEOUS SUPPLIES	500.00	0.00	500.00	0.00	1,000.00	21.60	1,100.00
101-172.000-818.000	CONTRACTUAL	10,000.00	4,247.13	5,000.00	5,000.00	3,200.00	341.25	5,000.00
101-172.000-826.000	LEGAL FEES	20,000.00	19,150.00	35,000.00	33,302.26	60,000.00	36,087.89	45,000.00
101-172.000-831.000	MEMBERSHIP AND DUES	3,500.00	932.75	2,000.00	1,072.00	2,000.00	884.85	2,200.00
101-172.000-853.000	TELEPHONE, INTERNET, CABLE	0.00	0.00	0.00	0.00	1,800.00	1,175.62	1,980.00
101-172.000-864.000	CONFERENCES AND WORKSHOP	3,500.00	200.00	700.00	669.00	4,000.00	330.00	4,400.00
101-172.000-873.000	TRAVEL & CAR ALLOWANCE	3,500.00	3,190.62	5,000.00	5,000.00	8,000.00	6,699.36	8,800.00
101-172.000-962.000	MISCELLANEOUS	600.00	1.70	500.00	427.99	1,000.00	1,037.13	1,100.00
101-172.000-964.000?	PROFESSIONAL SERVICES	0.00	0.00	0.00	0.00	0.00	0.00	16,500.00
101-172.000-971.000	CAPITAL OUTLAY	0.00	0.00	0.00	0.00	0.00	0.00	0.00
CITY CLERK						184,000.00	108,923.53	193,460.00
101-215.000-702.000	SALARIES-FULL TIME	80,000.00	77,095.23	69,000.00	68,098.01	63,000.00	52,658.09	72,000.00
101-215.000-703.000	SALARIES-OVERTIME	150.00	142.78	1,000.00	0.00	200.00	127.08	220.00
101-215.000-715.000	EMPLOYER PAYROLL TAXES	32,000.00	26,629.55	28,000.00	26,661.51	9,100.00	4,741.15	7,200.00
101-215.000-715.001	MEDICAL - PRIORITY HEALTH	0.00	0.00	0.00	0.00	13,000.00	9,529.28	14,425.00
101-215.000-715.002	DENTAL - DELTA	0.00	0.00	0.00	0.00	1,000.00	732.15	1,000.00
101-215.000-715.003	FIDELITY - EYE	0.00	0.00	0.00	0.00	200.00	106.70	160.00
101-215.000-715.004	MADISON NATIONAL - LIFE	0.00	0.00	0.00	0.00	150.00	97.20	175.00
101-215.000-715.005	HSA	0.00	0.00	0.00	0.00	5,300.00	5,016.38	5,830.00
101-215.000-717.000	RETIREMENT	0.00	0.00	0.00	0.00	5,250.00	3,832.98	8,250.00

GL Number	Description	2023-24 Amended		2024-25 Amended		2024-25 Activity		06/30/2026		YTD AS OF	
		Budget	2023-24 Activity	Budget	2024-25 Activity	Amended Budget	Amended Budget	03/31/2026	2026-27 FINANCE REQUESTED		
101-215.000-728.000	OFFICE SUPPLIES	1,450.00	1,428.02	1,500.00	413.42	1,500.00	413.14	1,650.00			
101-215.000-730.000	POSTAGE	0.00	0.00	0.00	0.00	100.00	0.74	110.00			
101-215.000-818.000	CONTRACTUAL	5,000.00	4,212.00	15,000.00	14,170.44	8,000.00	2,252.82	8,800.00			
101-215.000-826.000	LEGAL FEES	8,500.00	8,500.00	5,000.00	1,325.00	24,000.00	12,901.95	15,000.00			
101-215.000-831.000	MEMBERSHIP AND DUES	1,100.00	1,090.00	1,000.00	385.17	1,000.00	75.00	1,100.00			
101-215.000-853.000	TELEPHONE, INTERNET, CABLE	0.00	0.00	0.00	0.00	750.00	530.75	825.00			
101-215.000-864.000	CONFERENCES AND WORKSHOP	1,500.00	1,484.00	2,000.00	1,252.05	2,000.00	0.00	2,200.00			
101-215.000-873.000	TRAVEL & CAR ALLOWANCE	1,500.00	712.66	1,000.00	927.02	1,500.00	527.96	1,650.00			
101-215.000-903.000	LEGAL NOTICES & RECORDINGS	2,000.00	1,685.61	5,500.00	5,085.91	4,000.00	3,002.95	4,500.00			
101-215.000-962.000	MISCELLANEOUS	200.00	64.00	200.00	56.00	200.00	10.00	220.00			
101-215.000-971.000	CAPITAL OUTLAY	0.00	0.00	0.00	0.00	10,000.00	8,525.00	11,000.00			
TREASURER						150,250.00	105,081.32	156,315.00			
101-253.000-702.000	SALARIES-FULL TIME	80,000.00	71,341.07	77,000.00	77,007.70	75,000.00	57,816.32	80,000.00			
101-253.000-703.000	SALARIES-OVERTIME	2,500.00	2,158.11	1,500.00	1,404.47	1,000.00	741.14	1,100.00			
101-253.000-715.000	EMPLOYER PAYROLL TAXES	25,000.00	20,948.66	22,000.00	20,887.69	7,750.00	5,334.98	8,100.00			
101-253.000-715.001	MEDICAL - PRIORITY HEALTH	0.00	0.00	0.00	0.00	7,000.00	4,959.45	7,775.00			
101-253.000-715.002	DENTAL - DELTA	0.00	0.00	0.00	0.00	300.00	229.77	350.00			
101-253.000-715.003	FIDELITY - EYE	0.00	0.00	0.00	0.00	100.00	47.47	70.00			
101-253.000-715.004	MADISON NATIONAL - LIFE	0.00	0.00	0.00	0.00	175.00	126.98	190.00			
101-253.000-715.005	HSA	0.00	0.00	0.00	0.00	2,700.00	2,685.59	2,970.00			
101-253.000-717.000	RETIREMENT	0.00	0.00	0.00	0.00	6,000.00	3,982.94	9,250.00			
101-253.000-728.000	OFFICE SUPPLIES	4,500.00	3,553.55	4,000.00	2,384.92	3,500.00	1,103.12	3,850.00			
101-253.000-730.000	POSTAGE	5,000.00	3,074.76	5,000.00	2,314.53	4,000.00	1,962.15	4,400.00			
101-253.000-730.001	SPECIAL ASSESSMENT POSTAGE	0.00	0.00	4,500.00	4,496.36	0.00	0.00	0.00			
101-253.000-744.101	PAYROLL PROCESSING	0.00	0.00	5,000.00	2,088.32	10,000.00	5,092.80	11,000.00			
101-253.000-807.000	AUDIT	21,000.00	23,198.52	17,000.00	15,527.12	30,000.00	24,481.67	33,000.00			
101-253.000-818.000	CONTRACTUAL	14,000.00	13,752.19	18,000.00	15,075.20	10,000.00	8,497.01	12,500.00			
101-253.000-831.000	MEMBERSHIP AND DUES	0.00	0.00	500.00	492.00	750.00	249.00	825.00			
101-253.000-853.000	TELEPHONE, INTERNET, CABLE	0.00	0.00	0.00	0.00	450.00	284.03	495.00			
101-253.000-864.000	CONFERENCES AND WORKSHOP	1,000.00	792.00	800.00	600.00	800.00	0.00	880.00			
101-253.000-873.000	TRAVEL & CAR ALLOWANCE	0.00	0.00	100.00	0.00	300.00	0.00	330.00			
101-253.000-956.000	BANK FEES AND CHARGES	0.00	0.00	0.00	0.00	2,000.00	670.14	2,200.00			

GL Number	Description	2023-24 Amended		2024-25 Amended		2026-27 FINANCE		
		Budget	2023-24 Activity	Budget	2024-25 Activity	06/30/2026 Amended Budget	YTD AS OF 03/31/2026	REQUESTED
101-253.000-965.000	REAL ESTATE TAXES	0.00	0.00	0.00	0.00	200.00	153.26	220.00
101-253.000-971.000	CAPITAL OUTLAY - BS&A CLOUD	0.00	0.00	20.00	18.35	0.00	0.00	40,000.00
ASSESSOR								
101-257.000-705.000	SALARIES-PART TIME	28,000.00	24,426.40	27,000.00	26,374.40	29,000.00	19,948.48	29,000.00
101-257.000-715.000	EMPLOYER PAYROLL TAXES	3,300.00	2,742.36	2,400.00	2,388.60	3,000.00	1,757.27	2,900.00
101-257.000-728.000	OFFICE SUPPLIES	300.00	107.21	100.00	26.48	1,000.00	0.00	1,100.00
101-257.000-730.000	POSTAGE	0.00	0.00	0.00	0.00	1,500.00	1,168.20	1,650.00
101-257.000-818.000	CONTRACTUAL	4,000.00	3,999.77	4,500.00	3,902.45	3,500.00	2,460.00	3,850.00
						38,000.00	25,333.95	38,500.00
ELECTIONS								
101-262.000-702.000	SALARIES-FULL TIME	28,000.00	26,102.70	17,000.00	15,597.53	20,000.00	13,571.17	32,000.00
101-262.000-703.000	SALARIES-OVERTIME	0.00	0.00	0.00	0.00	0.00	0.00	0.00
101-262.000-705.002	ELECTION WORKERS	0.00	0.00	11,000.00	10,421.50	5,000.00	4,180.82	10,000.00
101-262.000-715.000	EMPLOYER PAYROLL TAXES	10,000.00	8,188.46	9,500.00	8,931.08	3,200.00	1,520.71	5,000.00
101-262.000-715.001	MEDICAL - PRIORITY HEALTH	0.00	0.00	0.00	0.00	4,500.00	2,990.25	6,000.00
101-262.000-715.002	DENTAL - DELTA	0.00	0.00	0.00	0.00	350.00	244.08	450.00
101-262.000-715.003	FIDELITY - EYE	0.00	0.00	0.00	0.00	100.00	35.55	70.00
101-262.000-715.004	MADISON NATIONAL - LIFE	0.00	0.00	0.00	0.00	100.00	32.40	100.00
101-262.000-715.005	HSA	0.00	0.00	0.00	0.00	1,500.00	1,370.21	1,650.00
101-262.000-717.000	RETIREMENT	0.00	0.00	0.00	0.00	2,000.00	1,277.68	3,750.00
101-262.000-728.000	OFFICE SUPPLIES	2,500.00	2,493.92	3,000.00	1,452.59	3,000.00	1,818.37	3,300.00
101-262.000-730.000	POSTAGE	0.00	0.00	0.00	0.00	1,250.00	1,130.45	1,375.00
101-262.000-818.000	CONTRACTUAL	2,000.00	1,798.74	6,000.00	5,227.68	4,000.00	3,525.15	4,000.00
101-262.000-826.000	LEGAL FEES	0.00	0.00	0.00	0.00	0.00	0.00	0.00
101-262.000-864.000	CONFERENCES AND WORKSHOP	0.00	0.00	0.00	0.00	0.00	0.00	0.00
101-262.000-903.000	LEGAL NOTICES & RECORDINGS	0.00	0.00	0.00	0.00	1,250.00	1,025.00	1,375.00
101-262.000-933.000	MAINTENANCE - EQUIPMENT	25.00	8.95	1,200.00	0.00	250.00	0.00	275.00
101-262.000-962.000	MISCELLANEOUS	1,500.00	1,297.66	2,000.00	784.25	1,000.00	882.75	1,100.00
101-262.000-967.008	VOTING EQUIPMENT	0.00	0.00	0.00	0.00	10,000.00	0.00	11,000.00
101-262.000-995.001	TRANSFER-EQUIPMENT RESERVE	1,000.00	0.00	1,000.00	1,000.00	12,000.00	0.00	13,200.00
						69,500.00	33,604.59	94,645.00

BUILDINGS & GROUNDS

101-265.000-751.000	GAS AND OIL	0.00	0.00	0.00	0.00	100.00	42.07	110.00
101-265.000-756.000	MISCELLANEOUS SUPPLIES	8,500.00	7,160.30	9,000.00	3,658.20	8,000.00	5,493.28	8,800.00
101-265.000-756.001	CITY CENTER SUPPLIES	0.00	0.00	2,000.00	884.62	0.00	0.00	0.00
101-265.000-756.003	TECH EQUIP. SUPPLIES COMPUTERS	0.00	0.00	0.00	0.00	10,000.00	8,705.94	10,000.00
101-265.000-818.000	CONTRACTUAL	70,000.00	67,114.82	90,000.00	63,317.19	25,000.00	13,931.10	25,000.00
101-265.000-818.006	ENTERPRISE - MAINTENANCE MANAGEMENT	0.00	0.00	0.00	0.00	1,250.00	551.71	1,375.00
101-265.000-819.000	TECHNOLOGY CONTRACTUAL SERVICES	0.00	0.00	0.00	0.00	25,000.00	19,546.05	27,500.00
101-265.000-853.000	TELEPHONE, INTERNET, CABLE	8,000.00	6,322.97	12,000.00	9,997.12	10,000.00	6,424.53	11,000.00
101-265.000-921.000	UTILITIES	30,000.00	29,529.74	73,000.00	66,874.72	60,000.00	47,606.66	66,000.00
101-265.000-922.000	ALARM MONITORING	12,000.00	10,401.16	1,200.00	1,112.26	0.00	0.00	0.00
101-265.000-931.000	MAINTENANCE - BUILDINGS	20,000.00	17,440.56	15,000.00	7,485.88	5,000.00	2,806.94	5,500.00
101-265.000-934.000	MAINT. - OFFICE EQUIPMENT	5,000.00	3,789.04	5,000.00	4,239.91	5,000.00	4,331.54	5,500.00
101-265.000-962.000	MISCELLANEOUS	3,000.00	2,381.09	4,000.00	209.00	3,000.00	13.27	3,300.00
101-265.000-963.000	FIRE & LIABILITY INSURANCE	42,500.00	42,017.00	40,500.00	40,493.00	41,000.00	40,493.00	45,100.00
101-265.000-970.057	OFFICE EQUIPMENT	0.00	0.00	500.00	0.00	2,500.00	0.00	2,750.00
101-265.000-971.000	CAP OUTLAY - BLDG BACKUP IMPROVE	0.00	0.00	12,650.00	11,320.00	0.00	0.00	8,350.00
101-265.000-971.001	CAPITAL OUTLAY - ENTERPRISE	0.00	0.00	0.00	0.00	29,500.00	29,178.76	32,450.00
101-265.000-974.000	ZONING EXPENDITURES	0.00	0.00	500.00	0.00	0.00	0.00	0.00
101-265.000-991.001	LEASE - ENTERPRISE FLEET	0.00	0.00	0.00	0.00	2,500.00	2,643.10	2,750.00
101-265.000-993.005	ENTERPRISE - INTEREST EXPENSE	0.00	0.00	0.00	0.00	1,025.00	584.70	1,127.50
						228,875.00	182,352.65	256,612.50
101-267.000-956.000	BANK FEES AND CHARGES	5,000.00	4,859.73	4,000.00	3,063.64	0.00	0.00	0.00

BUILDING AUTHORITY

101-273.000-995.369	TRANSFERS OUT - TO BLDG AUTH DEBT FUND	150,000.00	149,135.63	149,550.00	149,546.88	150,000.00	149,921.90	150,000.00
								0.00

POLICE

101-301.000-150.000	BOOKS & MAGAZINES	300.00	0.00	300.00	0.00	300.00	0.00	330.00
101-301.000-702.000	SALARIES-FULL TIME	660,000.00	647,980.12	590,000.00	580,134.16	675,000.00	519,228.25	742,500.00
101-301.000-702.001	SALARIES-CODE ENFORCEMENT	0.00	0.00	58,000.00	56,624.91	15,000.00	3,755.52	16,500.00
101-301.000-703.000	SALARIES-OVERTIME	80,000.00	62,427.86	48,000.00	46,645.91	40,000.00	28,686.14	44,000.00

GL Number	Description	2023-24 Amended		2024-25 Amended		2024-25 Activity		2024-25 Activity		06/30/2026		YTD AS OF		2026-27 FINANCE	
		Budget	2023-24 Activity	Budget	2024-25 Activity	Amended Budget	Amended Budget	03/31/2026	REQUESTED						
101-301.000-934.000	MAINT. - OFFICE EQUIPMENT	1,800.00	1,623.64	1,000.00	933.73	2,000.00	0.00	2,200.00							
101-301.000-939.000	MAINTENANCE - VEHICLE	21,000.00	17,646.35	16,000.00	14,408.46	30,000.00	29,179.81	20,000.00							
101-301.000-960.000	EDUCATION AND TRAINING	20,000.00	18,245.26	2,500.00	1,514.92	13,500.00	11,674.00	14,850.00							
101-301.000-960.100	MCOLES TRAINING	0.00	0.00	3,000.00	2,807.68	0.00	0.00	0.00							
101-301.000-961.000	MEDICAL EXAMS	1,500.00	1,076.90	2,700.00	2,219.84	2,000.00	553.00	2,200.00							
101-301.000-962.000	MISCELLANEOUS	3,000.00	3,317.22	3,000.00	2,437.23	3,000.00	3,023.54	3,300.00							
101-301.000-963.000	FIRE & LIABILITY INSURANCE	20,500.00	20,308.18	20,000.00	19,033.71	19,500.00	19,033.71	21,450.00							
101-301.000-967.013	DARE PROGRAM	500.00	0.00	0.00	0.00	1,500.00	0.00	1,650.00							
101-301.000-970.050	RESERVE EQUIPMENT	1,000.00	0.00	500.00	50.00	1,000.00	154.00	1,100.00							
101-301.000-971.000	CAPITAL OUTLAY - CAMERAS/BODY CAMS	0.00	0.00	0.00	0.00	6,000.00	5,661.12	9,000.00							
101-301.000-971.001	CAPITAL OUTLAY - ENTERPRISE	0.00	0.00	0.00	0.00	82,500.00	82,319.48	0.00							
101-301.000-972.000	CAPITAL OUTLAY - RADIOS	0.00	0.00	0.00	0.00	0.00	0.00	40,000.00							
101-301.000-991.001	LEASE - ENTERPRISE FLEET	0.00	0.00	0.00	0.00	12,000.00	7,542.30	13,200.00							
101-301.000-993.005	ENTERPRISE - INTEREST EXPENSE	0.00	0.00	0.00	0.00	2,200.00	1,409.90	2,420.00							
101-301.000-995.001	TRANSFER-EQUIPMENT RESERVE	0.00	0.00	0.00	0.00	0.00	0.00	0.00							
						1,333,450.00	1,003,492.62	1,401,465.00							
CROSSING GUARDS															
101-315.000-702.000	SALARIES-FULL TIME	30,000.00	24,820.52	25,000.00	23,662.28	25,000.00	17,018.72	25,000.00							
101-315.000-715.000	EMPLOYER PAYROLL TAXES	3,300.00	2,855.22	3,200.00	2,822.66	3,000.00	1,821.09	2,500.00							
101-315.000-756.000	MISCELLANEOUS SUPPLIES	0.00	0.00	0.00	0.00	250.00	0.00	275.00							
						28,250.00	18,839.81	27,775.00							
FIRE DEPARTMENT															
101-336.000-150.000	BOOKS & MAGAZINES	200.00	80.87	200.00	0.00	200.00	0.00	220.00							
101-336.000-704.001	SALARIES-VOLUNTEER FIREMAN	35,000.00	34,305.51	38,000.00	32,608.52	40,000.00	34,541.73	45,000.00							
101-336.000-704.002	SALARIES - FIRE INSPECTION	0.00	0.00	0.00	0.00	20,000.00	6,104.50	22,000.00							
101-336.000-715.000	EMPLOYER PAYROLL TAXES	6,500.00	5,858.04	4,800.00	4,033.36	6,500.00	4,382.09	7,150.00							
101-336.000-728.000	OFFICE SUPPLIES	300.00	197.88	150.00	79.45	250.00	65.83	275.00							
101-336.000-730.000	POSTAGE	0.00	0.00	0.00	0.00	150.00	44.31	165.00							
101-336.000-751.000	GAS AND OIL	1,100.00	677.69	1,700.00	1,084.59	1,200.00	495.82	1,320.00							
101-336.000-756.000	MISCELLANEOUS SUPPLIES	2,500.00	2,147.72	2,500.00	2,363.03	3,000.00	2,639.07	3,300.00							
101-336.000-756.003	TECHNOLOGY EQUIP. SUPPLIES	0.00	0.00	0.00	0.00	0.00	0.00	2,500.00							
101-336.000-768.000	UNIFORMS	1,000.00	345.18	1,500.00	804.76	2,000.00	882.79	2,200.00							
101-336.000-810.000	INSURANCE CLAIM REPAIRS	23,000.00	22,196.61	0.00	0.00	0.00	0.00	0.00							

GL Number	Description	2023-24 Amended		2024-25 Amended		2026-27 FINANCE		
		Budget	2023-24 Activity	Budget	2024-25 Activity	06/30/2026 Amended Budget	YTD AS OF 03/31/2026	REQUESTED
101-336.000-818.000	CONTRACTUAL	1,500.00	1,090.25	1,500.00	903.73	2,500.00	340.85	2,750.00
101-336.000-831.000	MEMBERSHIP AND DUES	800.00	605.00	1,000.00	860.00	1,500.00	706.55	1,650.00
101-336.000-851.000	RADIO MAINTENANCE	2,500.00	1,591.75	1,500.00	923.41	2,000.00	3,676.60	2,200.00
101-336.000-851.001	EQUIPMENT TESTING	7,000.00	6,352.12	8,000.00	7,102.83	10,000.00	8,684.00	11,000.00
101-336.000-853.000	TELEPHONE, INTERNET, CABLE	5,000.00	4,573.42	5,500.00	5,007.31	7,500.00	5,336.23	8,250.00
101-336.000-864.000	CONFERENCES AND WORKSHOP	300.00	207.00	1,000.00	991.06	2,000.00	1,294.15	2,200.00
101-336.000-921.000	UTILITIES	10,500.00	9,622.68	12,000.00	11,779.91	13,000.00	8,652.27	14,300.00
101-336.000-931.000	MAINTENANCE - BUILDINGS	1,700.00	1,620.91	1,500.00	1,211.67	2,000.00	1,269.75	2,200.00
101-336.000-933.000	MAINTENANCE - EQUIPMENT	1,000.00	645.03	250.00	63.96	3,000.00	1,725.25	3,300.00
101-336.000-934.000	MAINT. - OFFICE EQUIPMENT	300.00	18.49	50.00	0.00	500.00	0.00	550.00
101-336.000-939.000	MAINTENANCE - VEHICLE	6,000.00	5,270.85	10,000.00	8,573.95	10,000.00	3,456.90	11,000.00
101-336.000-960.000	EDUCATION AND TRAINING	1,500.00	1,396.00	2,000.00	1,793.37	2,000.00	746.36	2,200.00
101-336.000-961.000	MEDICAL EXAMS	2,000.00	1,723.28	2,500.00	1,177.36	2,000.00	807.00	2,200.00
101-336.000-962.000	MISCELLANEOUS	1,000.00	490.62	500.00	250.68	1,000.00	247.50	1,100.00
101-336.000-963.000	FIRE AND LIABILITY INSURANCE	3,200.00	3,155.41	3,500.00	3,266.69	3,500.00	3,266.69	3,850.00
101-336.000-971.000	CAPITAL OUTLAY - SCBA BOTTLES (10)	0.00	0.00	0.00	0.00	60,000.00	59,983.77	100,000.00
101-336.000-971.----	CAPITAL OUTLAY - TURN OUT GEAR (5 SETS)	0.00	0.00	0.00	0.00	0.00	0.00	25,000.00
101-336.000-971.----	CAPITAL OUTLAY - RADIOS	0.00	0.00	0.00	0.00	10,000.00	0.00	6,000.00
BUILDING INSPECTOR								
101-371.001-150.000	BOOKS & MAGAZINES	500.00	471.00	700.00	677.50	150.00	84.50	165.00
101-371.001-702.000	SALARIES-FULL TIME	0.00	0.00	0.00	0.00	0.00	0.00	0.00
101-371.001-705.000	SALARIES-PART TIME	49,000.00	45,143.27	44,000.00	41,832.00	50,000.00	38,840.60	56,000.00
101-371.001-715.000	EMPLOYER PAYROLL TAXES	4,700.00	4,152.30	3,800.00	3,746.15	4,000.00	2,971.30	5,600.00
101-371.001-728.000	OFFICE SUPPLIES	1,000.00	994.37	1,000.00	415.10	1,000.00	763.46	1,100.00
101-371.001-818.000	CONTRACTUAL	500.00	191.32	3,000.00	2,422.75	0.00	0.00	0.00
101-371.001-831.000	MEMBERSHIP AND DUES	0.00	0.00	100.00	45.00	500.00	215.00	550.00
101-371.001-853.000	TELEPHONE, INTERNET, CABLE	1,000.00	965.75	1,000.00	659.45	3,000.00	500.70	3,300.00
101-371.001-864.000	CONFERENCES AND WORKSHOP	2,800.00	2,316.91	1,500.00	1,266.36	1,000.00	565.00	1,100.00
101-371.001-921.000	UTILITIES	2,700.00	2,601.40	0.00	0.00	0.00	0.00	0.00
101-371.001-955.001	TRANSFER TO EQUIPMENT RESERVE	0.00	0.00	17,000.00	27,000.00	0.00	0.00	0.00
						59,650.00	43,940.56	67,815.00
								283,880.00

DEPARTMENT OF PUBLIC WORKS

Description	2023-24 Amended Budget	2023-24 Activity	2024-25 Amended Budget	2024-25 Activity	06/30/2026 Amended Budget	YTD AS OF 03/31/2026	2026-27 FINANCE REQUESTED
101-441.000-702.000 SALARIES-FULL TIME	87,000.00	82,460.73	60,000.00	50,280.74	50,000.00	41,355.93	50,000.00
101-441.000-703.000 SALARIES-OVERTIME	9,000.00	3,000.97	4,000.00	3,070.79	8,000.00	3,933.90	8,800.00
101-441.000-704.000 SALARIES-TEMPORARY	10,000.00	0.00	40,000.00	14,347.70	25,000.00	14,235.00	27,500.00
101-441.000-715.000 EMPLOYER PAYROLL TAXES	18,000.00	17,660.37	25,500.00	25,380.60	8,800.00	6,057.33	9,680.00
101-441.000-715.001 MEDICAL - PRIORITY HEALTH	0.00	0.00	0.00	0.00	12,000.00	8,750.63	14,150.00
101-441.000-715.002 DENTAL - DELTA	0.00	0.00	0.00	0.00	500.00	364.31	700.00
101-441.000-715.003 FIDELITY - EYE	0.00	0.00	0.00	0.00	80.00	53.19	115.00
101-441.000-715.004 MADISON NATIONAL - LIFE	0.00	0.00	0.00	0.00	130.00	93.33	150.00
101-441.000-715.005 HSA	0.00	0.00	0.00	0.00	3,100.00	3,088.44	3,410.00
101-441.000-717.000 RETIREMENT	0.00	0.00	0.00	0.00	3,000.00	1,984.16	4,000.00
101-441.000-751.000 GAS AND OIL	27,000.00	23,183.81	30,000.00	22,210.66	30,000.00	22,117.69	33,000.00
101-441.000-756.000 MISCELLANEOUS SUPPLIES	13,500.00	13,398.66	8,500.00	8,360.25	15,000.00	9,723.89	16,500.00
101-441.000-756.003 TECHNOLOGY EQUIP. SUPPLIES	0.00	0.00	0.00	0.00	3,500.00	0.00	3,850.00
101-441.000-758.000 EQUIPMENT MAINT SUPPLIES	0.00	0.00	20,000.00	19,815.55	27,000.00	15,260.38	20,000.00
101-441.000-758.001 BLDG & GRNDS MAINT SUPPLIES	0.00	0.00	3,000.00	2,546.91	5,000.00	597.93	5,000.00
101-441.000-768.000 UNIFORMS	4,000.00	3,865.91	4,000.00	2,766.59	3,000.00	1,838.88	4,000.00
101-441.000-818.000 CONTRACTUAL	42,000.00	38,500.10	27,000.00	23,149.77	8,000.00	5,928.12	8,000.00
101-441.000-819.000 TECHNOLOGY CONTRACTUAL SERVICES	0.00	0.00	0.00	0.00	2,000.00	554.85	2,200.00
101-441.000-831.000 MEMBERSHIP AND DUES	0.00	0.00	0.00	0.00	1,500.00	1,275.00	1,650.00
101-441.000-853.000 TELEPHONE, INTERNET, CABLE	3,400.00	3,272.75	5,000.00	4,013.31	5,000.00	3,222.87	5,500.00
101-441.000-864.000 CONFERENCES AND WORKSHOP	800.00	795.00	3,000.00	843.85	3,000.00	0.00	3,300.00
101-441.000-873.000 TRAVEL & CAR ALLOWANCE	0.00	0.00	0.00	0.00	100.00	47.16	110.00
101-441.000-921.000 UTILITIES	25,000.00	22,031.30	33,000.00	31,504.89	35,000.00	25,901.41	38,500.00
101-441.000-922.000 ALARM MONITORING	0.00	0.00	6,000.00	3,258.53	5,000.00	546.66	5,500.00
101-441.000-924.000 TRAFFIC SIGNAL-RIVER & REDBUD	0.00	0.00	0.00	0.00	0.00	0.00	0.00
101-441.000-926.000 STREET LIGHTING	35,000.00	35,730.92	7,000.00	6,241.41	15,000.00	9,906.85	15,000.00
101-441.000-928.000 TRAFFIC SIGNAL-FRONT & REDBUD	0.00	0.00	0.00	0.00	0.00	0.00	0.00
101-441.000-931.000 MAINTENANCE - BUILDINGS	1,000.00	0.00	4,000.00	1,477.96	5,000.00	3,314.80	5,500.00
101-441.000-932.000 MAINTENANCE - GROUNDS	5,000.00	2,606.33	1,000.00	360.00	3,000.00	629.45	3,300.00
101-441.000-933.000 MAINTENANCE - EQUIPMENT	25,000.00	22,775.24	15,000.00	14,455.39	25,000.00	18,328.94	27,500.00
101-441.000-939.000 MAINTENANCE - VEHICLE	33,000.00	31,303.96	3,000.00	2,403.08	10,000.00	4,200.32	11,000.00
101-441.000-961.000 MEDICAL EXAMS	0.00	0.00	200.00	200.00	2,500.00	1,621.04	2,750.00

GL Number	Description	2023-24 Amended		2024-25 Amended		2026-27 FINANCE		
		Budget	2023-24 Activity	Budget	2024-25 Activity	06/30/2026 Amended Budget	YTD AS OF 03/31/2026	REQUESTED
101-441.000-962.000	MISCELLANEOUS	1,500.00	959.47	1,000.00	215.84	2,500.00	0.00	2,750.00
101-441.000-963.000	FIRE AND LIABILITY/INSURANCE	10,500.00	10,461.94	12,000.00	11,854.40	16,000.00	15,783.40	17,600.00
101-441.000-964.001	BUILDING BACK-UP CAPACITY IMPROV.	0.00	0.00	0.00	0.00	0.00	0.00	0.00
101-441.000-970.056	STORMWATER PHASE II	7,000.00	6,670.16	8,000.00	8,246.20	9,000.00	4,610.68	9,900.00
101-441.000-971.000	CAPITAL OUTLAY - DUMP TRUCK REFURB	0.00	0.00	0.00	0.00	8,000.00	0.00	70,000.00
101-441.000-971.000	CAPITAL OUTLAY - LEASE OF 1 TRUCK	2,150.00	2,149.22	0.00	0.00	0.00	0.00	55,000.00
101-441.000-971.000	CAPITAL OUTLAY - DOWNTOWN STREETSCAPE							200,000.00
101-441.000-994.000	NOTE PAYABLE- INTEREST					11,600.00	11,600.00	0.00
101-441.000-994.001	TRANSFER-EQUIPMENT RESERVE	0.00	0.00	0.00	0.00	25,000.00	0.00	25,000.00
						386,310.00	236,926.54	710,915.00
CEMETERY								
101-567.000-702.000	SALARIES-FULL TIME	41,000.00	35,041.86	26,000.00	25,548.95	37,500.00	23,574.17	31,000.00
101-567.000-703.000	SALARIES-OVERTIME	2,000.00	793.06	1,000.00	589.66	3,000.00	1,107.91	3,300.00
101-567.000-704.000	SALARIES-TEMPORARY	6,000.00	(375.00)	15,000.00	13,256.50	15,000.00	2,917.50	16,500.00
101-567.000-715.000	EMPLOYER PAYROLL TAXES	11,500.00	8,586.58	15,000.00	14,111.62	4,200.00	2,950.12	4,620.00
101-567.000-715.001	MEDICAL - PRIORITY HEALTH	0.00	0.00	0.00	0.00	12,000.00	8,434.54	13,100.00
101-567.000-715.002	DENTAL - DELTA	0.00	0.00	0.00	0.00	450.00	302.68	700.00
101-567.000-715.003	FIDELITY - EYE	0.00	0.00	0.00	0.00	160.00	35.55	110.00
101-567.000-715.004	MADISON NATIONAL - LIFE	0.00	0.00	0.00	0.00	100.00	64.80	100.00
101-567.000-715.005	HSA	0.00	0.00	0.00	0.00	2,800.00	2,740.40	3,080.00
101-567.000-717.000	RETIREMENT	0.00	0.00	0.00	0.00	1,500.00	1,015.60	2,000.00
101-567.000-751.000	GAS AND OIL	14,000.00	11,768.74	15,000.00	10,570.88	11,000.00	6,687.03	12,100.00
101-567.000-756.000	MISCELLANEOUS SUPPLIES	7,000.00	6,644.74	10,000.00	9,057.36	9,000.00	2,950.64	9,900.00
101-567.000-756.003	TECH EQUIP. SUPPLIES - COMPUTER	0.00	0.00	0.00	0.00	1,000.00	0.00	1,100.00
101-567.000-758.000	EQUIPMENT MAINT SUPPLIES	0.00	0.00	5,000.00	3,673.70	5,000.00	1,560.52	5,500.00
101-567.000-768.000	UNIFORMS	600.00	181.89	1,000.00	820.75	2,500.00	760.54	2,750.00
101-567.000-810.000	INSURANCE CLAIM REPAIRS	0.00	0.00	0.00	0.00	0.00	1,698.96	0.00
101-567.000-818.000	CONTRACTUAL	2,000.00	1,510.59	9,000.00	5,781.53	2,000.00	1,302.32	2,000.00
101-567.000-819.000	TECHNOLOGY CONTRACTUAL SERVICES	0.00	0.00	0.00	0.00	3,000.00	0.00	3,300.00
101-567.000-831.000	MEMBERSHIP AND DUES	100.00	45.00	300.00	45.00	300.00	45.00	330.00
101-567.000-853.000	TELEPHONE, INTERNET, CABLE	3,000.00	2,713.91	3,000.00	2,703.38	3,500.00	2,022.96	3,850.00
101-567.000-921.000	UTILITIES	10,000.00	7,114.62	13,000.00	12,369.18	14,000.00	8,920.93	15,400.00

GL Number	Description	2023-24 Amended		2024-25 Amended		2026-27 FINANCE		
		Budget	2023-24 Activity	Budget	2024-25 Activity	06/30/2026 Amended Budget	YTD AS OF 03/31/2026	REQUESTED
101-567.000-931.000	MAINTENANCE - BUILDINGS	5,000.00	2,552.09	2,000.00	1,076.55	7,000.00	0.00	7,700.00
101-567.000-932.000	MAINTENANCE - GROUNDS	3,000.00	1,195.00	1,000.00	731.00	6,000.00	297.00	6,600.00
101-567.000-933.000	MAINTENANCE - EQUIPMENT	8,000.00	6,161.59	11,500.00	8,383.92	12,000.00	357.97	13,200.00
101-567.000-934.000	MAINT. - OFFICE EQUIPMENT	500.00	252.52	0.00	0.00	1,000.00	0.00	1,100.00
101-567.000-939.000	MAINTENANCE - VEHICLE	3,000.00	1,784.73	550.00	355.55	3,000.00	267.93	3,300.00
101-567.000-960.000	EDUCATION AND TRAINING	0.00	0.00	0.00	0.00	4,000.00	2,705.00	4,400.00
101-567.000-961.000	MEDICAL EXAMS	500.00	148.00	500.00	272.00	1,000.00	59.00	1,100.00
101-567.000-962.000	MISCELLANEOUS	1,200.00	921.45	225.00	25.00	1,500.00	0.00	1,650.00
101-567.000-963.000	FIRE & LIABILITY INSURANCE	2,500.00	2,473.05	3,000.00	2,684.52	2,750.00	2,684.52	3,025.00
101-567.000-971.000	CAPITAL OUTLAY	0.00	0.00	0.00	0.00	95,000.00	38,010.00	0.00
101-567.000-971----	CAPITAL OUTLAY - DUMP TRUCK					0.00	0.00	90,000.00
101-567.000-971----	CAPITAL OUTLAY - MOWER					0.00	0.00	12,000.00
101-567.000-995.001	TRANSFER-EQUIPMENT RESERVE	0.00	0.00	5,500.00	5,500.00	0.00	0.00	10,000.00
AMBULANCE						261,260.00	113,473.59	284,815.00
101-651.000-818.000	CONTRACTUAL	0.00	82,388.07	30,000.00	0.00	25,000.00	0.00	27,500.00
ECON/COMMUNITY DEVELOPMENT								
101-700.000-702.000	SALARIES-FULL TIME	0.00	0.00	0.00	0.00	85,000.00	78,460.62	93,500.00
101-700.000-702.001	SALARIES-CODE ENFORCEMENT	0.00	0.00	0.00	0.00	50,000.00	27,809.28	55,000.00
101-700.000-703.000	SALARIES-OVERTIME	0.00	0.00	0.00	0.00	150.00	249.23	165.00
101-700.000-715.000	EMPLOYER PAYROLL TAXES	0.00	0.00	0.00	0.00	20,000.00	7,661.69	22,000.00
101-700.000-715.001	MEDICAL - PRIORITY HEALTH	0.00	0.00	0.00	0.00	27,200.00	16,017.84	22,750.00
101-700.000-715.002	DENTAL - DELTA	0.00	0.00	0.00	0.00	1,450.00	896.21	1,300.00
101-700.000-715.003	FIDELITY - EYE	0.00	0.00	0.00	0.00	250.00	138.78	275.00
101-700.000-715.004	MADISON NATIONAL - LIFE	0.00	0.00	0.00	0.00	250.00	170.02	250.00
101-700.000-715.005	HSA	0.00	0.00	0.00	0.00	7,000.00	3,994.25	7,700.00
101-700.000-717.000	RETIREMENT	0.00	0.00	0.00	0.00	10,700.00	8,688.96	12,750.00
101-700.000-728.000	OFFICE SUPPLIES	0.00	0.00	0.00	0.00	1,000.00	548.74	1,100.00
101-700.000-730.000	POSTAGE	0.00	0.00	0.00	0.00	500.00	516.12	550.00
101-700.000-735.000	ECONOMIC DEVELOPMENT	35,000.00	34,770.32	50,000.00	49,758.85	0.00	(83.62)	0.00
101-700.000-805.000	MARKETING PLAN	0.00	0.00	3,000.00	944.76	1,000.00	791.91	1,100.00
101-700.000-818.000	CONTRACTUAL	0.00	0.00	0.00	0.00	25,000.00	20,735.70	27,500.00

AFFINITY GROUPS:

COMMON CONCERT SERIES **DDA**

101-761.001-885.000	PUBLIC RELATIONS	0.00	0.00	0.00	0.00	0.00	0.00
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FARMER'S MARKET **DDA**

101-761.002-756.000	MISCELLANEOUS SUPPLIES	0.00	0.00	0.00	0.00	4,000.00	465.95
101-761.002-803.000	MARKET MASTER FEES	0.00	0.00	0.00	0.00	6,000.00	4,140.00
101-761.002-857.000	WEBSITE	0.00	0.00	0.00	0.00	450.00	154.92
101-761.002-921.000	UTILITIES	0.00	0.00	0.00	0.00	100.00	0.00
101-761.002-932.000	MAINTENANCE - GROUNDS	0.00	0.00	0.00	0.00	100.00	0.00
101-761.002-963.000	FIRE & LIABILITY INSURANCE	0.00	0.00	0.00	0.00	200.00	69.00
						10,850.00	4,829.87

TIN SHOP THEATER **DDA**

101-761.003-921.000	UTILITIES	0.00	0.00	0.00	0.00	3,000.00	2,639.65
101-761.003-931.000	MAINTENANCE - BUILDINGS	0.00	0.00	0.00	0.00	5,000.00	7.50
101-761.003-962.000	MISCELLANEOUS	0.00	0.00	0.00	0.00	2,000.00	0.00
						10,000.00	2,647.15

CITY CENTER

101-761.004-756.000	MISCELLANEOUS SUPPLIES	0.00	0.00	0.00	0.00	6,000.00	2,213.44
101-761.004-756.005	RENTAL REFUNDS	0.00	0.00	0.00	0.00	1,000.00	900.00
101-761.004-921.000	UTILITIES	0.00	0.00	0.00	0.00	12,250.00	8,734.47
101-761.004-931.000	MAINTENANCE - BUILDINGS	0.00	0.00	0.00	0.00	5,000.00	4,964.25
						24,250.00	16,812.16
						26,200.00	26,200.00

PEAR'S MILL **DDA**

101-761.005-756.000	MISCELLANEOUS SUPPLIES	0.00	0.00	0.00	0.00	3,400.00	108.98
101-761.005-853.000	TELEPHONE, INTERNET, CABLE	0.00	0.00	0.00	0.00	2,500.00	1,608.47
101-761.005-921.000	UTILITIES	0.00	0.00	0.00	0.00	2,500.00	856.06
101-761.005-922.000	ALARM MONITORING	0.00	0.00	0.00	0.00	1,500.00	243.00
101-761.005-932.000	MAINTENANCE - GROUNDS	0.00	0.00	0.00	0.00	1,000.00	380.00
101-761.005-963.000	FIRE & LIABILITY INSURANCE	0.00	0.00	0.00	0.00	750.00	743.00
						11,650.00	3,939.51

TREE FRIENDS

101-761.006-756.000	MISCELLANEOUS SUPPLIES	0.00	0.00	0.00	0.00	1,100.00	128.29	1,100.00
101-761.006-818.000	CONTRACTUAL	0.00	0.00	0.00	0.00	6,000.00	5,915.90	6,000.00
101-761.006-978.000	TREE REMOVAL/REPLACEMENT	0.00	0.00	0.00	0.00	6,500.00	0.00	3,000.00
						13,600.00	6,044.19	10,100.00

CITY-WIDE CLEAN-UP

101-761.007-885.000	PUBLIC RELATIONS	0.00	0.00	0.00	0.00	8,000.00	0.00	8,800.00
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LIBRARY PROGRAMS

101-761.008-885.000	PUBLIC RELATIONS	0.00	0.00	0.00	0.00	1,500.00	0.00	1,650.00
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Total Appropriations:		3,220,675.00	2,862,594.31	3,349,245.00	3,054,187.68	4,296,272.00	2,944,941.22	5,682,257.50
						4,343,897.00	3,402,283.10	5,155,300.00

Net of Revenues & Appropriations:		278,442.00	1,011,999.85	408,097.00	665,530.35	47,625.00	457,341.88	(526,957.50)
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FY 2026-2027 Debt Payments:

	Principal	Interest	FY Total	101	
Building Authority Bond Debt	90,000.00	205,343.76	295,343.76	147,671.88	Fund Bal W/D
2025 Cap Projects Bond/Loan Debt	67,000.00	87,772.50	154,772.50	154,772.50	\$218,000 /mo *2.5
				302,545.38	6.5 mo remaining

Planned Capital Projects FY 2026-2027:

Streetscape	45,748.00				
Fire Dept Equipment	131,000.00				
Chamber Upgrades	2,602.00				
Cemetery Equipment	29,027.00				
Boat Launch	145,691.00				
	354,068.00				545,000.00

PROPOSED MAJOR AND LOCAL STREETS FY 2026-2027 BUDGET

Major Streets

Fund 202

--- Estimated Revenue ---

202-000.000-546.000	GAS & WEIGHT TAX	506,190.00	509,384.79	525,000.00	539,221.22	550,000.00	388,689.41	611,611.00
202-000.000-557.000	STATE ROAD FUNDING	0.00	0.00	0.00	0.00	0.00	0.00	400,000.00
202-000.000-569.000	STATE GRANTS/OTHER RECEIVABLES	0.00	0.00	0.00	0.00	0.00	0.00	0.00
202-000.000-665.000	INTEREST EARNED - BANK/INVESTMENTS	35,000.00	43,832.90	35,000.00	42,477.57	35,000.00	0.00	20,000.00
202-000.000-670.010	TRANSFER FROM ST.REPAIR & MAIN	0.00	0.00	500,000.00	500,000.00	0.00	0.00	0.00
202-000.000-675.000	MISC REVENUE/DONATION	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Estimated Revenue:		541,190.00	553,217.69	1,060,000.00	1,081,698.79	585,000.00	388,689.41	1,031,611.00

--- Appropriations ---

202-000.000-971.202	CAPITAL OUTLAY - CULVERT	0.00	0.00	800,000.00	743,231.80	8,000.00	7,253.57	0.00
202-000.000-972.202	CAPITAL OUTLAY - WALL	0.00	0.00	400,000.00	321,320.50	0.00	0.00	0.00
202-000.000-995.203	TRANSFER TO LOCAL STREETS	0.00	0.00	0.00	0.00	100,000.00	100,000.00	100,000.00
202-000.000-995.214	TRANSFERS OUT - TO STREET R&M FUND	0.00	0.00	0.00	0.00	0.00	0.00	0.00
						108,000.00	107,253.57	100,000.00

ADMIN & RECORD KEEPING

202-267.000-702.000	SALARIES-FULL TIME	25,000.00	22,979.77	32,000.00	30,088.65	36,000.00	16,889.51	26,600.00
202-267.000-703.000	SALARIES-OVERTIME	250.00	248.05	300.00	153.76	500.00	86.89	300.00
202-267.000-715.000	EMPLOYER PAYROLL TAXES	12,000.00	9,974.17	8,000.00	7,628.62	2,000.00	1,447.43	2,700.00
202-267.000-715.001	MEDICAL - PRIORITY HEALTH	0.00	0.00	0.00	0.00	3,400.00	2,239.76	2,500.00
202-267.000-715.002	DENTAL - DELTA	0.00	0.00	0.00	0.00	250.00	155.24	100.00
202-267.000-715.003	FIDELITY - EYE	0.00	0.00	0.00	0.00	50.00	24.67	25.00
202-267.000-715.004	MADISON NATIONAL - LIFE	0.00	0.00	0.00	0.00	100.00	54.73	75.00
202-267.000-715.005	HSA	0.00	0.00	0.00	0.00	1,000.00	563.46	575.00
202-267.000-717.000	RETIREMENT	0.00	0.00	0.00	0.00	2,200.00	1,702.00	3,100.00
202-267.000-744.101	PAYROLL PROCESSING	0.00	0.00	2,500.00	1,709.60	2,500.00	0.00	0.00
						48,000.00	23,163.69	35,975.00

GL Number	Description	2023-24		2024-25		06/30/2026		YTD As Of 2026-27 FINANCE	
		Amended Budget	2023-24 Activity	Amended Budget	2024-25 Activity	Amended Budget	REC	04/15/2026	RECOMMENDED
ROUTINE STREET MAINTENANCE									
202-463.000-702.000	SALARIES-FULL TIME	84,000.00	80,928.05	62,000.00	59,254.25	70,000.00	45,073.39	63,555.00	
202-463.000-703.000	SALARIES-OVERTIME	4,000.00	3,821.73	5,000.00	4,754.26	7,500.00	5,949.38	7,000.00	
202-463.000-715.000	EMPLOYER PAYROLL TAXES	35,000.00	27,806.54	31,000.00	30,357.63	9,000.00	6,258.16	6,350.00	
202-463.000-715.001	MEDICAL - PRIORITY HEALTH	0.00	0.00	0.00	0.00	15,000.00	12,066.04	17,800.00	
202-463.000-715.002	DENTAL - DELTA	0.00	0.00	0.00	0.00	700.00	524.53	850.00	
202-463.000-715.003	FIDELITY - EYE	0.00	0.00	0.00	0.00	120.00	80.42	150.00	
202-463.000-715.004	MADISON NATIONAL - LIFE	0.00	0.00	0.00	0.00	200.00	137.32	180.00	
202-463.000-715.005	HSA	0.00	0.00	0.00	0.00	4,000.00	3,922.60	3,500.00	
202-463.000-717.000	RETIREMENT	0.00	0.00	0.00	0.00	4,000.00	3,104.07	4,250.00	
202-463.000-756.000	MISCELLANEOUS SUPPLIES	2,500.00	2,077.56	2,500.00	538.43	2,500.00	380.00	1,250.00	
202-463.000-782.000	ROAD MAIN. MATERIAL & SUPPLIES	18,000.00	15,672.58	30,000.00	28,221.66	30,000.00	18,812.11	30,000.00	
PROPOSED ROAD RESURFACING									
202-463.000-818.000	CONTRACTUAL	11,000.00	10,409.00	14,500.00	11,151.77	14,000.00	9,834.87	12,000.00	
202-463.000-928.000	TRAFFIC SIGNAL-FRONT & REDBUD	0.00	0.00	0.00	0.00	3,500.00	4,016.50	0.00	
202-463.000-935.000	BUILDING & GROUNDS MAINT.	0.00	0.00	3,000.00	3,000.00	20,000.00	120.00	5,000.00	
202-463.000-977.000	SIDEWALK REPLACEMENT	100.00	56.57	0.00	0.00	5,000.00	0.00	5,000.00	
185,520.00 110,279.39 656,885.00									
TREE & SHRUB MAINTENANCE									
202-468.000-702.000	SALARIES-FULL TIME	36,000.00	33,870.52	27,000.00	25,727.64	32,000.00	19,578.04	28,100.00	
202-468.000-703.000	SALARIES-OVERTIME	2,200.00	1,536.86	2,000.00	1,729.80	2,500.00	2,143.98	2,300.00	
202-468.000-704.000	SALARIES-TEMPORARY	0.00	0.00	5,000.00	0.00	5,000.00	0.00	0.00	
202-468.000-715.000	EMPLOYER PAYROLL TAXES	12,000.00	11,498.51	13,000.00	10,271.15	4,000.00	2,623.91	2,810.00	
202-468.000-715.001	MEDICAL - PRIORITY HEALTH	0.00	0.00	0.00	0.00	7,800.00	6,376.37	9,250.00	
202-468.000-715.002	DENTAL - DELTA	0.00	0.00	0.00	0.00	350.00	256.80	475.00	
202-468.000-715.003	FIDELITY - EYE	0.00	0.00	0.00	0.00	70.00	35.94	75.00	
202-468.000-715.004	MADISON NATIONAL - LIFE	0.00	0.00	0.00	0.00	100.00	63.40	90.00	
202-468.000-715.005	HSA	0.00	0.00	0.00	0.00	2,000.00	1,982.71	1,750.00	
202-468.000-717.000	RETIREMENT	0.00	0.00	0.00	0.00	1,600.00	1,275.20	1,800.00	
202-468.000-756.000	MISCELLANEOUS SUPPLIES	500.00	194.32	1,000.00	0.00	4,000.00	0.00	2,000.00	
202-468.000-818.000	CONTRACTUAL	200.00	0.00	0.00	0.00	2,000.00	0.00	1,000.00	

GL Number	Description	2023-24		2024-25		06/30/2026		YTD As Of 2026-27 FINANCE	
		Amended Budget	2023-24 Activity	Amended Budget	2024-25 Activity	Amended Budget	04/15/2026	RECOMMENDED	
202-468.000-978.000	TREE REMOVAL/REPLACEMENT	10,000.00	10,000.00	2,000.00	1,500.00	10,000.00	5,025.00	10,000.00	
DRAINAGE									
202-469.000-702.000	SALARIES-FULL TIME	28,000.00	26,050.88	21,000.00	19,446.44	25,000.00	14,841.87	20,450.00	
202-469.000-703.000	SALARIES-OVERTIME	1,700.00	1,443.56	2,000.00	1,970.04	3,000.00	2,418.63	2,750.00	
202-469.000-715.000	EMPLOYER PAYROLL TAXES	9,300.00	8,370.55	7,000.00	6,543.78	3,200.00	2,159.53	2,045.00	
202-469.000-715.001	MEDICAL - PRIORITY HEALTH	0.00	0.00	0.00	0.00	3,500.00	2,800.36	4,400.00	
202-469.000-715.002	DENTAL - DELTA	0.00	0.00	0.00	0.00	200.00	142.48	190.00	
202-469.000-715.003	FIDELITY - EYE	0.00	0.00	0.00	0.00	50.00	25.40	40.00	
202-469.000-715.004	MADISON NATIONAL - LIFE	0.00	0.00	0.00	0.00	60.00	43.20	70.00	
202-469.000-715.005	HSA	0.00	0.00	0.00	0.00	1,000.00	1,000.96	1,000.00	
202-469.000-717.000	RETIREMENT	0.00	0.00	0.00	0.00	1,600.00	1,098.63	1,500.00	
202-469.000-756.000	MISCELLANEOUS SUPPLIES	1,000.00	872.03	500.00	0.00	3,000.00	0.00	1,500.00	
202-469.000-818.000	CONTRACTUAL	0.00	0.00	0.00	0.00		880.09	1,000.00	
					40,610.00		25,411.15	34,945.00	
TRAFFIC SERVICES - MAINTENANCE									
202-474.000-702.000	SALARIES-FULL TIME	25,000.00	23,921.48	21,000.00	19,446.44	25,000.00	14,841.87	20,450.00	
202-474.000-703.000	SALARIES-OVERTIME	1,700.00	1,443.56	2,000.00	1,970.04	3,000.00	2,418.63	2,750.00	
202-474.000-715.000	EMPLOYER PAYROLL TAXES	9,300.00	7,897.80	7,000.00	6,544.19	3,200.00	2,159.54	2,045.00	
202-474.000-715.001	MEDICAL - PRIORITY HEALTH	0.00	0.00	0.00	0.00	3,500.00	2,800.36	4,400.00	
202-474.000-715.002	DENTAL - DELTA	0.00	0.00	0.00	0.00	200.00	142.48	190.00	
202-474.000-715.003	FIDELITY - EYE	0.00	0.00	0.00	0.00	50.00	25.40	40.00	
202-474.000-715.004	MADISON NATIONAL - LIFE	0.00	0.00	0.00	0.00	60.00	43.20	70.00	
202-474.000-715.005	HSA	0.00	0.00	0.00	0.00	1,000.00	1,000.96	1,000.00	
202-474.000-717.000	RETIREMENT	0.00	0.00	0.00	0.00	1,000.00	1,098.64	1,500.00	
202-474.000-756.000	MISCELLANEOUS SUPPLIES	500.00	382.02	4,000.00	1,010.14	3,000.00	0.00	1,500.00	
202-474.000-818.000	CONTRACTUAL	0.00	0.00	1,000.00	531.25	2,000.00	0.00	2,000.00	
202-474.000-921.000	UTILITIES	1,500.00	1,234.99	2,000.00	1,867.86	2,000.00	1,311.46	2,000.00	
202-474.000-932.000	MAINTENANCE - GROUNDS	0.00	0.00	0.00	0.00	1,000.00	0.00	1,000.00	
202-474.000-962.000	MISCELLANEOUS	4,000.00	3,114.00	2,000.00	1,727.00	4,000.00	0.00	2,000.00	
					49,010.00		25,842.54	40,945.00	

GL Number	Description	2023-24		2024-25		06/30/2026		YTD As Of 2026-27 FINANCE	
		Amended Budget	2023-24 Activity	Amended Budget	2024-25 Activity	Amended Budget	Amended Budget	04/15/2026	RECOMMENDED
WINTER MAINTENANCE									
202-478.000-702.000	SALARIES-FULL TIME	48,800.00	47,593.36	42,000.00	39,670.50	47,000.00	30,335.48	42,710.00	
202-478.000-703.000	SALARIES-OVERTIME	3,500.00	2,700.53	4,000.00	3,266.02	4,500.00	4,071.14	4,250.00	
202-478.000-715.000	EMPLOYER PAYROLL TAXES	19,000.00	14,980.85	16,000.00	14,740.50	6,300.00	4,226.52	4,280.00	
202-478.000-715.001	MEDICAL - PRIORITY HEALTH	0.00	0.00	0.00	0.00	10,000.00	7,958.42	11,800.00	
202-478.000-715.002	DENTAL - DELTA	0.00	0.00	0.00	0.00	450.00	348.58	575.00	
202-478.000-715.003	FIDELITY - EYE	0.00	0.00	0.00	0.00	100.00	53.97	100.00	
202-478.000-715.004	MADISON NATIONAL - LIFE	0.00	0.00	0.00	0.00	120.00	93.60	125.00	
202-478.000-715.005	HSA	0.00	0.00	0.00	0.00	2,500.00	2,597.60	2,500.00	
202-478.000-717.000	RETIREMENT	0.00	0.00	0.00	0.00	3,000.00	2,100.24	2,850.00	
202-478.000-756.000	MISCELLANEOUS SUPPLIES	5,600.00	5,165.14	500.00	404.24	10,000.00	0.00	5,000.00	
						83,970.00	51,785.55	74,190.00	
Total Appropriations:		411,650.00	376,244.98	1,572,800.00	1,399,777.96	586,530.00	383,097.24	1,002,590.00	
Net of Revenues & Approp Net of Revenues & Appropriations Fund 202:		129,540.00	176,972.71	(512,800.00)	(318,079.17)	(1,530.00)	5,592.17	29,021.00	

LOCAL STREETS

Fund 203

--- Estimated Revenue ---

203-000.000-478.000	METRO ACT STATE REVENUE	52,750.00	21,160.81	20,000.00	23,157.53	20,000.00	0.00	20,000.00
203-000.000-546.000	GAS & WEIGHT TAX	169,400.00	170,812.96	170,000.00	178,914.92	175,000.00	130,492.51	205,427.00
203-000.000-569.000	STATE GRANTS/OTHER RECEIVABLES	0.00	0.00	0.00	0.00	0.00	3,395.00	50,000.00
203-000.000-665.000	INTEREST EARNED - BANK/INVESTMENTS	26,000.00	33,520.62	20,000.00	34,201.27	22,000.00	0.00	15,000.00
203-000.000-675.000	MISC REVENUE/DONATION	0.00	0.00	0.00	0.00	0.00	0.00	0.00
203-000.000-699.202	TRANSFER IN - FROM MAJOR ST	0.00	0.00	0.00	0.00	100,000.00	100,000.00	100,000.00
203-000.000-699.214	TRANSFER IN - FROM STREET R&M	183,474.00	183,374.00	183,374.00	183,374.00	55,000.00	55,000.00	0.00
Total Estimated Revenue:		431,624.00	408,868.39	393,374.00	419,647.72	372,000.00	288,887.51	390,427.00

--- Appropriations ---

ADMIN & RECORD KEEPING

203-267.000-702.000	SALARIES-FULL TIME	22,000.00	18,140.97	32,000.00	30,069.74	36,000.00	16,889.38	26,600.00
203-267.000-703.000	SALARIES-OVERTIME	300.00	210.65	200.00	98.49	500.00	86.90	300.00
203-267.000-715.000	EMPLOYER PAYROLL TAXES	12,000.00	9,627.44	8,000.00	7,352.41	1,950.00	1,447.43	2,660.00
203-267.000-715.001	MEDICAL - PRIORITY HEALTH	0.00	0.00	0.00	0.00	3,500.00	2,239.76	2,500.00
203-267.000-715.002	DENTAL - DELTA	0.00	0.00	0.00	0.00	250.00	155.28	100.00
203-267.000-715.003	FIDELITY - EYE	0.00	0.00	0.00	0.00	50.00	24.67	25.00
203-267.000-715.004	MADISON NATIONAL - LIFE	0.00	0.00	0.00	0.00	60.00	54.73	75.00
203-267.000-715.005	HSA	0.00	0.00	0.00	0.00	600.00	563.46	575.00
203-267.000-717.000	RETIREMENT	0.00	0.00	0.00	0.00	2,200.00	1,702.00	3,100.00
203-267.000-744.101	PAYROLL PROCESSING	0.00	0.00	2,000.00	1,709.60	2,500.00	0.00	0.00

ROUTINE STREET MAINTENANCE

203-463.000-702.000	SALARIES-FULL TIME	69,200.00	65,904.56	54,000.00	52,242.93	63,000.00	38,566.45	57,538.00
203-463.000-703.000	SALARIES-OVERTIME	4,000.00	3,521.86	4,500.00	4,470.10	5,500.00	5,570.65	6,000.00
203-463.000-715.000	EMPLOYER PAYROLL TAXES	27,000.00	22,753.33	25,500.00	24,891.66	8,000.00	5,586.26	5,754.00
203-463.000-715.001	MEDICAL - PRIORITY HEALTH	0.00	0.00	0.00	0.00	12,700.00	10,187.06	15,250.00
						47,610.00	23,163.61	35,935.00

GL Number	Description	2023-24		2024-25		06/30/2026		YTD As Of 2026-27 FINANCE	
		Amended Budget	2023-24 Activity	Amended Budget	2024-25 Activity	Amended Budget	04/15/2026	RECOMMENDED	
203-463.000-715.002	DENTAL - DELTA	0.00	0.00	0.00	0.00	600.00	457.08	700.00	
203-463.000-715.003	FIDELITY - EYE	0.00	0.00	0.00	0.00	100.00	72.50	125.00	
203-463.000-715.004	MADISON NATIONAL - LIFE	0.00	0.00	0.00	0.00	200.00	122.92	110.00	
203-463.000-715.005	HSA	0.00	0.00	0.00	0.00	3,400.00	3,374.54	3,200.00	
203-463.000-717.000	RETIREMENT	0.00	0.00	0.00	0.00	4,000.00	2,877.89	3,900.00	
203-463.000-756.000	MISCELLANEOUS SUPPLIES	500.00	301.52	500.00	0.00	500.00	0.00	500.00	
203-463.000-782.000	ROAD MAIN. MATERIAL & SUPPLIES PROPOSED ROAD RESURFACING	17,000.00	15,433.79	25,000.00	23,168.51	25,000.00	18,856.71	25,000.00	50,000.00
203-463.000-818.000	CONTRACTUAL	2,500.00	2,365.17	8,500.00	6,051.40	7,500.00	5,872.45	7,500.00	
203-463.000-935.000	BUILDING & GROUNDS MAINT.	2,000.00	1,243.09	0.00	0.00	4,000.00	597.50	2,000.00	
203-463.000-977.000	SIDEWALK REPLACEMENT	2,000.00	1,529.00	0.00	0.00	3,000.00	716.84	3,000.00	
						137,500.00	92,858.85	180,577.00	

TREE & SHRUB MAINTENANCE

203-468.000-702.000	SALARIES-FULL TIME	33,000.00	32,281.25	26,000.00	24,863.07	30,000.00	18,877.53	26,465.00	
203-468.000-703.000	SALARIES-OVERTIME	2,000.00	1,711.10	2,500.00	2,337.97	2,500.00	2,640.27	2,750.00	
203-468.000-704.000	SALARIES-TEMPORARY	0.00	0.00	15,000.00	0.00	10,000.00	0.00	0.00	
203-468.000-715.000	EMPLOYER PAYROLL TAXES	12,500.00	11,578.44	12,500.00	9,005.84	4,000.00	2,652.89	2,647.00	
203-468.000-715.001	MEDICAL - PRIORITY HEALTH	0.00	0.00	0.00	0.00	6,000.00	4,679.32	7,000.00	
203-468.000-715.002	DENTAL - DELTA	0.00	0.00	0.00	0.00	275.00	209.91	325.00	
203-468.000-715.003	FIDELITY - EYE	0.00	0.00	0.00	0.00	50.00	33.32	75.00	
203-468.000-715.004	MADISON NATIONAL - LIFE	0.00	0.00	0.00	0.00	100.00	57.60	80.00	
203-468.000-715.005	HSA	0.00	0.00	0.00	0.00	1,600.00	1,549.04	1,500.00	
203-468.000-717.000	RETIREMENT	0.00	0.00	0.00	0.00	2,000.00	1,324.77	1,825.00	
203-468.000-756.000	MISCELLANEOUS SUPPLIES	200.00	0.00	500.00	0.00	2,000.00	0.00	1,000.00	
203-468.000-818.000	CONTRACTUAL	300.00	0.00	0.00	0.00	1,000.00	0.00	1,000.00	
203-468.000-962.000	MISCELLANEOUS	100.00	0.00	0.00	0.00	1,000.00	0.00	500.00	
203-468.000-978.000	TREE REMOVAL/REPLACEMENT	8,000.00	7,125.00	1,000.00	400.00	8,000.00	5,025.00	8,000.00	
						68,525.00	37,049.65	53,167.00	

DRAINAGE

203-469.000-702.000	SALARIES-FULL TIME	24,600.00	23,395.61	18,000.00	16,205.88	20,000.00	12,368.75	17,040.00	
203-469.000-703.000	SALARIES-OVERTIME	1,500.00	1,202.97	1,800.00	1,683.47	2,300.00	2,015.58	2,200.00	

GL Number	Description	2023-24		2024-25		06/30/2026		YTD As Of 2026-27 FINANCE	
		Amended Budget	2023-24 Activity	Amended Budget	2024-25 Activity	Amended Budget	04/15/2026	RECOMMENDED	
203-469.000-715.000	EMPLOYER PAYROLL TAXES	8,500.00	7,193.25	6,000.00	5,452.82	3,000.00	1,902.41	1,704.00	
203-469.000-715.001	MEDICAL - PRIORITY HEALTH	0.00	0.00	0.00	0.00	3,000.00	2,333.63	4,000.00	
203-469.000-715.002	DENTAL - DELTA	0.00	0.00	0.00	0.00	200.00	118.74	175.00	
203-469.000-715.003	FIDELITY - EYE	0.00	0.00	0.00	0.00	30.00	21.18	40.00	
203-469.000-715.004	MADISON NATIONAL - LIFE	0.00	0.00	0.00	0.00	50.00	36.00	60.00	
203-469.000-715.005	HSA	0.00	0.00	0.00	0.00	850.00	834.14	800.00	
203-469.000-717.000	RETIREMENT	0.00	0.00	0.00	0.00	1,350.00	915.50	1,250.00	
203-469.000-756.000	MISCELLANEOUS SUPPLIES	1,000.00	931.44	500.00	0.00	2,000.00	0.00	1,000.00	
203-469.000-818.000	CONTRACTUAL	0.00	0.00	0.00	0.00	0.00	880.08	1,000.00	
203-469.000-935.001	STREET SWEEPING	2,000.00	2,000.00	0.00	0.00	3,000.00	0.00	2,000.00	
TRAFFIC SERVICES - MAINTENANCE						35,780.00	21,426.01	31,269.00	
203-474.000-702.000	SALARIES-FULL TIME	26,100.00	25,549.95	18,000.00	16,201.27	20,000.00	12,368.75	17,400.00	
203-474.000-703.000	SALARIES-OVERTIME	1,500.00	1,240.37	1,700.00	1,638.72	2,300.00	2,015.58	2,200.00	
203-474.000-715.000	EMPLOYER PAYROLL TAXES	8,000.00	7,070.99	6,500.00	5,726.97	3,000.00	1,799.66	1,740.00	
203-474.000-715.001	MEDICAL - PRIORITY HEALTH	0.00	0.00	0.00	0.00	3,000.00	2,333.63	4,000.00	
203-474.000-715.002	DENTAL - DELTA	0.00	0.00	0.00	0.00	165.00	118.74	175.00	
203-474.000-715.003	FIDELITY - EYE	0.00	0.00	0.00	0.00	40.00	21.16	40.00	
203-474.000-715.004	MADISON NATIONAL - LIFE	0.00	0.00	0.00	0.00	0.00	36.00	60.00	
203-474.000-715.005	HSA	0.00	0.00	0.00	0.00	850.00	834.14	800.00	
203-474.000-717.000	RETIREMENT	0.00	0.00	0.00	0.00	1,350.00	915.50	1,250.00	
203-474.000-756.000	MISCELLANEOUS SUPPLIES	500.00	201.73	2,000.00	152.34	3,000.00	0.00	1,500.00	
WINTER MAINTENANCE						33,705.00	20,443.16	29,165.00	
203-478.000-702.000	SALARIES-FULL TIME	27,100.00	26,768.77	25,000.00	23,217.46	27,000.00	18,875.88	23,060.00	
203-478.000-703.000	SALARIES-OVERTIME	1,800.00	1,470.53	2,200.00	1,867.64	2,700.00	2,394.24	2,500.00	
203-478.000-715.000	EMPLOYER PAYROLL TAXES	9,000.00	8,346.81	8,500.00	8,042.96	3,500.00	2,368.61	2,306.00	
203-478.000-715.001	MEDICAL - PRIORITY HEALTH	0.00	0.00	0.00	0.00	5,300.00	4,212.60	6,250.00	
203-478.000-715.002	DENTAL - DELTA	0.00	0.00	0.00	0.00	250.00	186.14	300.00	
203-478.000-715.003	FIDELITY - EYE	0.00	0.00	0.00	0.00	50.00	29.11	60.00	
203-478.000-715.004	MADISON NATIONAL - LIFE	0.00	0.00	0.00	0.00	100.00	50.40	75.00	

GL Number	Description	2023-24		2024-25		06/30/2026		YTD As of 2026-27 FINANCE	
		Amended Budget	2023-24 Activity	Amended Budget	2024-25 Activity	Amended Budget	Amended Budget	04/15/2026	RECOMMENDED
203-478.000-715.005	HSA	0.00	0.00	0.00	0.00	1,450.00		1,382.21	1,500.00
203-478.000-717.000	RETIREMENT	0.00	0.00	0.00	0.00	1,625.00		1,141.67	1,600.00
203-478.000-756.000	MISCELLANEOUS SUPPLIES	0.00	0.00	1,000.00	0.00	2,000.00		0.00	1,000.00
203-701.000-887.000	STREETSCAPE PROJECT	1,000.00	(39.90)	0.00	0.00	0.00		0.00	0.00
Total Appropriations:		327,200.00	299,059.69	308,900.00	266,851.25	43,975.00		30,640.86	38,651.00
Net of Revenues & Appropj Net of Revenues & Appropriations Fund 203:		104,424.00	109,808.70	84,474.00	152,796.47	4,905.00		63,305.37	21,663.00

GL Number
FUND 592
WATER AND SEWER
PROPOSED
2026-2027 BUDGET

Description

2023-24 Activity

2023-24
Amended

Budget 2024-25 Activity

2024-25
Amended

Budget

06/30/2026
Amended

Budget

YTD As Of
03/31/2026

2026-27
DEPARTMENT
REQUESTED

--- Estimated Revenue ---

592-000.000-445.001	PENALTIES - DELINQ COLLECTION	60,887.28	60,000.00	76,410.35	42,000.00	65,000.00	59,631.98	65,000.00
592-000.000-538.000	FEDERAL GRANT REVENUE	0.00	0.00	487,350.00	0.00	0.00	0.00	0.00
592-000.000-542.000	TMF GRANT (EGLE)	0.00	0.00	48,213.35	60,000.00	520,000.00	207,759.66	0.00
592-000.000-582.000	PERFORMANCE FEES	7,474.20	9,000.00	120.00	5,000.00	5,000.00	2,102.50	5,000.00
592-000.000-583.000	METER SALES	795.05	150.00	9,036.30	8,250.00	1,000.00	3,054.05	2,000.00
592-000.000-642.000	WATER SALES	620,056.25	650,000.00	751,383.31	736,000.00	720,000.00	566,707.65	777,600.00
592-000.000-642.001	LEACHATE TREATMENT	334,260.19	325,000.00	339,113.14	350,000.00	250,000.00	167,236.67	250,000.00
592-000.000-642.002	READY-TO-SERVE CHARGES	1,072,037.84	1,125,000.00	1,365,750.52	1,346,000.00	1,200,000.00	1,043,557.90	1,296,000.00
592-000.000-643.001	SEWER CHARGES	896,771.92	945,000.00	1,111,914.50	1,105,000.00	1,050,000.00	841,133.59	1,134,000.00
592-000.000-647.000	BUCHANAN TWP ASSESSMENT CHARGE	12,400.00	13,000.00	15,913.04	14,000.00	13,000.00	11,775.91	13,500.00
592-000.000-665.000	INTEREST EARNED - BANK/INVESTMENTS	158,363.51	125,000.00	151,980.93	125,000.00	100,000.00	0.00	80,000.00
592-000.000-665.592	USDA BONDS INVEST INTEREST	0.00	0.00	11,195.64	0.00	11,000.00	10,708.78	0.00
592-000.000-665.593	USDA ACCT INTEREST	0.00	0.00	22,869.08	0.00	5,500.00	8,562.61	0.00
592-000.000-665.594	USDA RRI/RESERVE INTEREST	0.00	0.00	0.00	0.00	3,000.00	2,306.35	0.00
592-000.000-666.000	PORTABLE TOILET DUMPING	32,760.00	32,000.00	20,592.00	30,000.00	20,000.00	14,085.50	20,000.00
592-000.000-675.000	MISC REVENUE/DONATION	21,529.87	4,500.00	16,964.83	34,000.00	1,500.00	7,144.68	5,000.00
592-000.000-676.000	REIMBURSEMENTS- WASTE WATER STUDY	0.00	0.00	0.00	0.00	13,000.00	13,000.00	0.00
592-000.000-679.000	CLASS ACTION LAWSUIT SETTLEMENT	0.00	0.00	0.00	0.00	0.00	0.00	0.00
592-000.000-698.101	INSURANCE RECOVERIES	0.00	0.00	0.00	0.00	38,000.00	37,788.52	0.00
592-000.000-943.001	HYDRANT RENTAL	4,042.00	3,500.00	4,162.00	4,500.00	4,500.00	3,922.00	4,500.00
592-000.000-970	EQUIPMENT RESERVE							152,500.00
592-000.000-970	CAPITAL RESERVE							600,000.00
592-000.000-970	2020 BOND RESERVE							

Total Estimated Revenue: 3,221,378.11 3,292,150.00 4,432,968.99 3,859,750.00 4,020,500.00 3,000,478.35 4,405,100.00

GL Number	Description	2023-24 Activity		2023-24 Amended Budget		2024-25 Activity		2024-25 Amended Budget		06/30/2026 Amended Budget		YTD As Of 03/31/2026		2026-27 DEPARTMENT REQUESTED	
--- Appropriations ---															
592-000.000-907.000	ENTERPRISE-INT EXP (MOVE TO 591)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,035.94	2,000.00		
592-000.000-922.000	BUCH TWP UTILITY ASSESSMENT	12,400.00	14,000.00	14,000.00	14,000.00	14,000.00	14,000.00	13,000.00	14,000.00	13,000.00	13,000.00	1,913.04	13,500.00		
592-000.000-995.101	TRANSFERS OUT - GENERAL							11,600.00		11,600.00	11,600.00	11,600.00	0.00		
592-000.000-995.469	TRANSFERS OUT - TO BLDG AUTH	0.00	0.00	0.00	0.00	250,000.00	250,000.00	0.00	0.00	0.00	0.00	0.00	0.00		
592-273.000-995.369	TRANSFERS OUT - TO BLDG AUTH DEBT FUND	149,135.64	149,140.00	149,546.88	149,550.00	149,922.00	149,922.00	149,922.00	149,922.00	149,922.00	149,922.00	74,960.94	150,000.00		
						174,522.00	174,522.00					89,509.92	165,500.00		
WASTE WATER DEPARTMENT															
592-590.000-702.000	SALARIES-FULL TIME	282,986.41	300,000.00	322,552.41	322,000.00	350,000.00	350,000.00	20,000.00	259,351.47	259,351.47	259,351.47	17,008.73	20,000.00		
592-590.000-703.000	SALARIES-OVERTIME	7,790.04	9,000.00	14,170.57	15,000.00	20,000.00	20,000.00	5,000.00	17,008.73	17,008.73	17,008.73	0.00	5,000.00		
592-590.000-705.000	SALARIES-PART TIME	0.00	0.00	0.00	5,000.00	5,000.00	5,000.00	5,000.00	0.00	0.00	0.00	0.00	5,000.00		
592-590.000-715.000	EMPLOYER PAYROLL TAXES	123,103.93	155,000.00	101,794.16	107,000.00	35,000.00	35,000.00	47,000.00	25,617.38	25,617.38	25,617.38	33,476.00	35,750.00		
592-590.000-715.001	MEDICAL - PRIORITY HEALTH	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	54,500.00		
592-590.000-715.002	DENTAL - DELTA	0.00	0.00	0.00	0.00	2,750.00	2,750.00	1,808.05	1,808.05	1,808.05	1,808.05	301.60	2,500.00		
592-590.000-715.003	FIDELITY - EYE	0.00	0.00	0.00	0.00	500.00	500.00	900.00	603.23	603.23	603.23	0.00	425.00		
592-590.000-715.004	MADISON NATIONAL - LIFE	0.00	0.00	0.00	0.00	13,000.00	13,000.00	12,657.76	12,657.76	12,657.76	12,657.76	0.00	13,000.00		
592-590.000-715.005	HSA	0.00	0.00	0.00	0.00	10,000.00	10,000.00	0.00	0.00	0.00	0.00	0.00	5,000.00		
592-590.000-716.000	PENSION EXP-GASB 68	31,177.00	5,000.00	661.00	5,000.00	22,000.00	22,000.00	17,873.44	17,873.44	17,873.44	17,873.44	0.00	24,000.00		
592-590.000-717.000	RETIREMENT	0.00	0.00	0.00	0.00	1,000.00	1,000.00	794.25	794.25	794.25	794.25	0.00	1,000.00		
592-590.000-728.000	OFFICE SUPPLIES	179.45	300.00	350.25	1,000.00	1,000.00	1,000.00	0.00	794.25	794.25	794.25	0.00	1,000.00		
592-590.000-730.000	POSTAGE	6,716.57	7,000.00	222.29	1,500.00	1,000.00	1,000.00	0.00	0.00	0.00	0.00	0.00	750.00		
592-590.000-743.000	CHEMICALS	20,292.41	21,000.00	23,538.76	25,000.00	40,000.00	40,000.00	31,880.63	31,880.63	31,880.63	31,880.63	0.00	35,000.00		
592-590.000-744.101	PAYROLL PROCESSING	0.00	0.00	1,037.44	1,500.00	1,500.00	1,500.00	0.00	0.00	0.00	0.00	0.00	1,500.00		
592-590.000-751.000	GAS AND OIL	5,086.55	6,000.00	4,277.05	7,500.00	7,500.00	7,500.00	6,316.16	6,316.16	6,316.16	6,316.16	4,623.56	7,500.00		
592-590.000-756.000	MISCELLANEOUS SUPPLIES	5,331.07	5,200.00	5,560.71	8,000.00	6,000.00	6,000.00	405.96	405.96	405.96	405.96	0.00	6,000.00		
592-590.000-756.003	TECHNOLOGY EQUIP. SUPPLIES	0.00	0.00	0.00	0.00	2,000.00	2,000.00	0.00	0.00	0.00	0.00	0.00	3,500.00		
592-590.000-756.010	SMALL TOOLS & EQUIPMENT												10,000.00		
592-590.000-757.000	LAB SUPPLIES	11,364.52	12,000.00	15,577.76	16,000.00	20,000.00	20,000.00	10,736.82	10,736.82	10,736.82	10,736.82	0.00	37,500.00		
592-590.000-758.000	EQUIPMENT MAINT SUPPLIES	0.00	0.00	6,833.39	7,000.00	50,000.00	50,000.00	20,151.33	20,151.33	20,151.33	20,151.33	0.00	50,000.00		

GL Number	Description	2023-24		2024-25		06/30/2026		YTD As Of 03/31/2026	2026-27 DEPARTMENT REQUESTED
		Amended Budget	2023-24 Activity	Amended Budget	2024-25 Activity	Amended Budget	2026-27 DEPARTMENT REQUESTED		
592-590.000-768.000	UNIFORMS	500.00	446.84	2,000.00	3,500.00	827.36	2,000.00		
592-590.000-807.000	AUDIT	10,000.00	9,944.00	10,000.00	10,000.00	7,591.67	10,000.00		
592-590.000-818.000	CONTRACTUAL	48,000.00	47,931.77	40,000.00	40,000.00	18,545.93	45,000.00		
592-591.000-818.005	ENGINEERING SERVICES				25,000.00	5,164.34			
592-590.000-819.000	TECHNOLOGY CONTRACTUAL SERVICES	0.00	0.00	0.00	12,000.00	3,100.61	5,000.00		
592-590.000-820.000	LAB ANALYTICAL SERVICE	0.00	0.00	10,344.54	13,000.00	8,267.57	13,000.00		
592-590.000-826.000	LEGAL FEES	0.00	0.00	0.00	18,000.00	17,343.85	-10,000.00		
592-590.000-831.000	MEMBERSHIP AND DUES	0.00	0.00	2,000.00	1,000.00	525.00	1,000.00		
592-590.000-853.000	TELEPHONE, INTERNET, CABLE	5,000.00	4,502.23	6,000.00	6,000.00	4,840.22	6,000.00		
592-590.000-864.000	CONFERENCES AND WORKSHOP	500.00	95.00	3,500.00	4,000.00	1,655.00	4,000.00		
592-590.000-873.000	TRAVEL & CAR ALLOWANCE	0.00	0.00	1,000.00	1,000.00	318.86	1,000.00		
592-590.000-902.000	PRINTING & PUBLISHING	0.00	0.00	9,500.00	10,000.00	5,739.21	8,000.00		
592-590.000-921.000	UTILITIES	150,000.00	134,796.24	160,000.00	130,000.00	76,363.22	135,000.00		
592-590.000-931.000	MAINTENANCE - BUILDINGS	1,000.00	588.21	3,000.00	6,000.00	4,475.60	5,000.00		
592-590.000-933.000	MAINTENANCE - EQUIPMENT	19,000.00	18,147.01	20,000.00	45,000.00	39,033.99	65,000.00		
592-590.000-934.000	MAINT. - OFFICE EQUIPMENT	300.00	85.25	1,000.00	1,000.00	47.27	500.00		
592-590.000-936.000	SOLIDS HANDLING & DISPOSAL	36,000.00	35,681.67	40,000.00	40,000.00	27,572.98	40,000.00		
592-590.000-937.000	ELECTRICAL MAINTENANCE	0.00	0.00	4,000.00	4,000.00	2,675.00	6,000.00		
592-590.000-937.001	INSTRUMENT MAINTENANCE	0.00	0.00	2,500.00	3,000.00	0.00	2,500.00		
592-590.000-938.000	MAINTENANCE - SYSTEM	7,000.00	4,825.00	40,000.00	11,000.00	6,538.25	60,000.00		
592-590.000-939.000	MAINTENANCE - VEHICLE	500.00	36.04	4,000.00	4,000.00	0.00	2,000.00		
592-590.000-943.000	EQUIPMENT RENTAL	0.00	0.00	500.00	0.00	0.00	0.00		
592-590.000-957.002	ANNUAL PERMIT FEES	6,200.00	6,168.99	6,000.00	6,500.00	5,760.00	6,500.00		
592-590.000-960.000	EDUCATION AND TRAINING	500.00	340.00	3,500.00	4,000.00	1,022.00	2,500.00		
592-590.000-961.000	MEDICAL EXAMS	200.00	122.00	400.00	600.00	278.02	400.00		
592-590.000-962.000	MISCELLANEOUS	3,000.00	2,466.21	4,000.00	4,000.00	941.00	7,500.00		
592-590.000-963.000	FIRE & LIABILITY INSURANCE	13,000.00	12,749.71	16,500.00	16,000.00	15,612.34	16,500.00		
592-590.000-965.000	REAL ESTATE TAXES	24,700.00	24,699.00	25,935.00	30,000.00	30,000.00	31,500.00		
592-590.000-965.001	OVERDUE REAL ESTATE TAXES	24,000.00	23,980.00	0.00	0.00	0.00	0.00		
592-590.000-971.000	EQUIP RESERVE EXP-T-4&T-10 PUMPS FYE26 50	0.00	0.00	0.00	26,000.00	0.00	30,000.00		
592-590.000-971.000	CAPITAL RESERVE EXP - NEW PROJECT						450,000.00		
WASTE WATER DEPARTMENT TOTAL				1,109,750.00		727,845.66	1,654,775.00		

GL Number	Description	2023-24		2024-25		06/30/2026		YTD As Of		2026-27
		Amended Budget	2024-25 Activity	Amended Budget	2024-25 Activity	Amended Budget	2024-25 Activity	03/31/2026	DEPARTMENT REQUESTED	
WATER DEPARTMENT										
592-591.000-700.591	TMF GRANT - LSLR	0.00	0.00	18,696.75	1,000.00	330,000.00	188,284.50	0.00		
592-591.000-702.000	SALARIES-FULL TIME	258,850.55	272,000.00	291,539.38	293,000.00	250,000.00	202,599.03	275,000.00		
592-591.000-703.000	SALARIES-OVERTIME	9,481.55	10,000.00	11,860.78	12,000.00	15,000.00	9,620.07	15,000.00		
592-591.000-705.000	SALARIES-PART TIME	0.00	0.00	0.00	5,000.00	5,000.00	0.00	5,000.00		
592-591.000-715.000	EMPLOYER PAYROLL TAXES	107,837.13	150,000.00	98,077.10	103,000.00	30,000.00	26,428.24	32,500.00		
592-591.000-715.001	MEDICAL - PRIORITY HEALTH	0.00	0.00	0.00	0.00	42,500.00	27,587.02	45,500.00		
592-591.000-715.002	DENTAL - DELTA	0.00	0.00	0.00	0.00	2,300.00	1,573.42	2,250.00		
592-591.000-715.003	FIDELITY - EYE	0.00	0.00	0.00	0.00	450.00	253.19	350.00		
592-591.000-715.004	MADISON NATIONAL - LIFE	0.00	0.00	0.00	0.00	550.00	344.03	750.00		
592-591.000-715.005	HSA	0.00	0.00	0.00	0.00	10,500.00	9,917.36	8,250.00		
592-591.000-716.000	PENSION EXP-GASB 68	31,178.00	0.00	661.00	5,000.00	10,000.00	0.00	5,000.00		
592-591.000-717.000	RETIREMENT	0.00	0.00	0.00	0.00	20,000.00	13,798.84	21,750.00		
592-591.000-728.000	OFFICE SUPPLIES	174.36	500.00	661.13	2,000.00	1,500.00	41.66	1,500.00		
592-591.000-729.002	METERS-HYDRANTS-FITTINGS	23,933.74	24,000.00	22,513.25	25,000.00	35,000.00	31,120.47	45,000.00		
592-591.000-730.000	POSTAGE	5,543.02	6,000.00	4,068.29	5,000.00	5,000.00	1,236.52	1,500.00		
592-591.000-743.000	CHEMICALS	9,016.19	10,000.00	9,953.55	15,000.00	15,000.00	5,973.91	15,000.00		
592-591.000-744.101	PAYROLL PROCESSING	0.00	0.00	1,037.44	1,500.00	1,500.00	0.00	0.00		
592-591.000-751.000	GAS AND OIL	4,441.66	4,500.00	5,058.24	5,500.00	6,000.00	2,439.58	5,000.00		
592-591.000-756.000	MISCELLANEOUS SUPPLIES	1,374.73	1,500.00	2,666.86	3,000.00	4,000.00	3,361.50	5,000.00		
592-591.000-756.003	TECHNOLOGY EQUIP. SUPPLIES	0.00	0.00	0.00	0.00	2,000.00	0.00	2,000.00		
592-591.000-756.004	TMF GRANT - MISC.	0.00	0.00	0.00	0.00	0.00	0.00	0.00		
592-591.000-756.006	MATERIAL FOR EXCAVATION FILLS	0.00	0.00	0.00	0.00	3,500.00	3,170.00	3,500.00		
592-592.000-756.010	SMALL TOOLS & EQUIPMENT									
592-591.000-758.000	EQUIPMENT MAINT SUPPLIES	0.00	0.00	4,472.60	10,000.00	10,000.00	344.77	7,500.00		
592-591.000-768.000	UNIFORMS	353.69	800.00	962.45	1,000.00	2,500.00	494.22	1,000.00		
592-591.000-807.000	AUDIT	9,944.00	10,000.00	7,762.06	10,500.00	10,000.00	7,591.66	10,000.00		
592-591.000-818.000	CONTRACTUAL	31,583.76	32,000.00	41,182.00	55,000.00	40,000.00	25,197.05	45,000.00		
592-591.000-818.004	CONTRACT - POTHOLING	0.00	0.00	0.00	0.00	0.00	0.00	0.00		
592-591.000-818.005	ENGINEERING SERVICES	0.00	0.00	0.00	0.00	25,000.00	5,942.84	0.00		

GL Number	Description	2023-24 Activity		2023-24 Amended Budget		2024-25 Activity		2024-25 Amended Budget		06/30/2026 Amended Budget		YTD As Of 03/31/2026	2026-27 DEPARTMENT REQUESTED
592-591.000-818.006	ENTERPRISE - MAINTENANCE MANAGEMENT	0.00	0.00	0.00	0.00	1,200.00	1,200.00	808.85	1,000.00				1,000.00
592-591.000-819.000	TECHNOLOGY CONTRACTUAL SERVICES	0.00	0.00	0.00	0.00	12,000.00	12,000.00	2,776.59	5,000.00				5,000.00
592-591.000-820.000	LAB ANALYTICAL SERVICE	0.00	0.00	3,498.52	0.00	4,000.00	3,500.00	475.66	3,000.00				3,000.00
592-591.000-826.000	LEGAL FEES	0.00	0.00	0.00	0.00	15,000.00	0.00	2,987.50	5,000.00				5,000.00
592-591.000-831.000	MEMBERSHIP AND DUES	0.00	0.00	556.00	0.00	2,000.00	2,000.00	856.00	1,500.00				1,500.00
592-591.000-853.000	TELEPHONE, INTERNET, CABLE	4,287.97	5,000.00	4,522.39	5,000.00	6,000.00	5,000.00	3,095.08	5,500.00				5,500.00
592-591.000-864.000	CONFERENCES AND WORKSHOP	3,480.00	3,500.00	412.50	2,500.00	3,000.00	2,500.00	0.00	2,000.00				2,000.00
592-591.000-873.000	TRAVEL & CAR ALLOWANCE	92.00	200.00	0.00	500.00	500.00	500.00	3.45	250.00				250.00
592-591.000-902.000	PRINTING & PUBLISHING	0.00	0.00	8,304.52	9,500.00	10,000.00	10,000.00	5,739.18	7,500.00				7,500.00
592-591.000-921.000	UTILITIES	33,518.35	38,000.00	38,263.87	45,000.00	45,000.00	45,000.00	24,827.98	40,000.00				40,000.00
592-591.000-931.000	MAINTENANCE - BUILDINGS	987.99	2,000.00	2,332.00	6,000.00	6,000.00	6,000.00	463.01	5,500.00				5,500.00
592-591.000-933.000	MAINTENANCE - EQUIPMENT	4,053.25	4,500.00	2,342.03	7,000.00	7,000.00	7,000.00	200.00	7,000.00				7,000.00
592-591.000-934.000	MAINT. - OFFICE EQUIPMENT	32.86	100.00	2,819.97	3,000.00	1,000.00	1,000.00	0.00	1,000.00				1,000.00
592-591.000-937.000	ELECTRICAL MAINTENANCE	0.00	0.00	0.00	3,000.00	3,000.00	3,000.00	0.00	2,000.00				2,000.00
592-591.000-937.001	INSTRUMENT MAINTENANCE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00				0.00
592-591.000-938.000	MAINT - SYSTEM- WATER TOWER/ASHPHALT	20,670.37	25,000.00	23,922.16	30,000.00	35,000.00	35,000.00	10,322.62	25,000.00				25,000.00
592-591.000-939.000	MAINTENANCE - VEHICLE	1,272.29	2,000.00	794.28	2,500.00	2,500.00	2,500.00	1,003.94	2,000.00				2,000.00
592-591.000-943.000	EQUIPMENT RENTAL	0.00	200.00	0.00	500.00	500.00	500.00	0.00	0.00				0.00
592-591.000-957.002	ANNUAL PERMIT FEES	0.00	0.00	1,293.38	1,300.00	1,500.00	1,500.00	0.00	1,500.00				1,500.00
592-591.000-960.000	EDUCATION AND TRAINING	1,250.73	1,500.00	0.00	2,500.00	5,000.00	5,000.00	4,075.00	5,000.00				5,000.00
592-591.000-961.000	MEDICAL EXAMS	212.00	500.00	0.00	500.00	500.00	500.00	0.00	250.00				250.00
592-591.000-962.000	MISCELLANEOUS	496.50	1,500.00	935.15	1,500.00	1,500.00	1,500.00	546.40	1,500.00				1,500.00
592-591.000-963.000	FIRE & LIABILITY INSURANCE	5,703.71	6,000.00	8,497.34	8,500.00	8,000.00	8,000.00	7,646.34	8,500.00				8,500.00
592-591.000-965.000	REAL ESTATE TAXES	5,745.00	5,750.00	6,038.00	6,038.00	6,400.00	6,400.00	6,400.00	6,720.00				6,720.00
592-591.000-965.001	OVERDUE REAL ESTATE TAXES	5,578.00	5,600.00	0.00	0.00	0.00	0.00	0.00	0.00				0.00
592-591.000-967.010	WELLHEAD PROTECTION PROGRAM	0.00	0.00	0.00	4,000.00	4,000.00	4,000.00	0.00	4,000.00				4,000.00
592-591.000-968.001	DEPRECIATION	769,382.00	0.00	780,018.00	0.00	0.00	0.00	0.00	0.00				0.00
592-591.000-971----	EQUIP RESERVE EXP - MXUS \$50K FYE26	0.00	0.00	0.00	0.00	61,350.00	61,350.00	0.00	135,000.00				135,000.00
592-591.000-971----	CAPITAL RESERVE EXP - NEW PROJECT								150,000.00				150,000.00
WATER DEPARTMENT TOTAL										1,119,250.00	639,547.48	985,070.00	

GL Number	Description	2023-24		2024-25		06/30/2026		YTD As Of 03/31/2026	2026-27 DEPARTMENT REQUESTED
		Amended 2023-24 Activity	Budget	Amended 2024-25 Activity	Budget	Amended Budget	Budget		
INTEREST ON DEBT									
592-907.000-993.000	INTEREST -2009 SRF	15,750.00	17,000.00	13,875.00	14,500.00	12,000.00	12,000.00	9,500.00	
592-907.000-993.001	INTEREST -2010 DWRF	17,156.00	19,000.00	15,843.75	16,500.00	13,875.00	13,875.00	11,250.00	
592-907.000-993.003	INTEREST -2020 OXIDATION DITCH	234,220.00	238,500.00	227,500.00	229,740.00	225,750.00	225,710.00	211,400.00	
592-907.000-994.001	INTEREST -2024A USDA- SEWER	0.00	0.00	10,347.58	3,396.50	32,750.00	32,652.62	99,639.59	
592-907.000-994.002	INTEREST -2024B USDA- WATER	0.00	0.00	14,902.59	4,431.26	45,000.00	44,903.83	80,135.24	
592-907.000-994.003	INTEREST -2024C USDA- WATER	0.00	0.00	98.61	201.03	1,550.00	1,508.57	40,074.60	
DEBT INTEREST TOTAL			268,768.79	330,925.00	330,650.02	451,999.43			
Total Appropriations:		2,600,770.16	1,930,190.00	2,941,236.28	2,317,991.79	2,734,447.00	1,787,553.08	3,257,344.43	

REVENUES:									
Net of Revenues&Appropriatio Net of Revenues & Appropriations:	620,607.95	1,361,960.00	1,491,732.71	1,541,758.21	1,286,053.00	1,228,925.27	4,405,100.00	1,147,755.57	

DEBT SERVICE:	PRINCIPAL:	INTEREST:	FY:
2019 SRF	100,000.00	9,500.00	109,500.00
2010 DWRF	110,000.00	11,250.00	121,250.00
2020 OXIDATION DIT	340,000.00	211,400.00	551,400.00
	550,000.00	232,150.00	782,150.00

Note:
We will receive \$1.2M in Congressional Directed Spending

2024A USDA-SEWER	143,000.00	99,639.59	242,639.59	
2024B USDA-WATER	116,000.00	80,135.24	196,135.24	
2024C USDA-WATER	57,000.00	40,074.60	97,074.60	
BOND RESERVE:	316,000.00	219,849.43	535,849.43	
USDA 2024A			24,300.00	
USDA 2024B			37,400.00	
BOND RRI:			61,700.00	
USDA 2024A			52,667.00	
USDA 2024B			33,333.00	
			86,000.00	

The \$1.2M will be spent on Phase Two of the Downtown Project

Before Debt payments: 1,147,755.57

Principal Debt Exp 866,000.00

Bond Reserve Expense 147,700.00

After Debt payments: 134,055.57