

Memorandum



Date: October 21, 2026
To: Buchanan City Commission
From: Tony McGhee
Subject: FY26/27 Budget Amendments

Background

As part of the City's ongoing efforts to improve our financial management practices and establish more consistent processes throughout the organization, staff is implementing a new approach to reviewing and amending the City's annual budget.

Municipal budgets are developed months before the beginning of a fiscal year using the best information available at that time. However, as with any organization, circumstances change throughout the year. Revenues may come in higher or lower than anticipated, expenditures may differ from initial estimates, projects may experience changes in timing or costs, and unexpected needs or opportunities may arise that require adjustments to the original budget.

For these reasons, budget amendments are a normal and necessary part of municipal financial management. They provide a formal process for adjusting the adopted budget to reflect changing circumstances while ensuring that expenditures remain within the appropriations authorized by the governing body and that the City maintains compliance with Michigan's municipal budgeting requirements.

Historically, the City of Buchanan has undertaken most of its budget amendments during the latter half of the fiscal year, when the financial picture for the year was more fully developed. While this approach allowed for adjustments before the fiscal year ended, it also meant that changes occurring earlier in the year were not always formally reflected in the budget until several months later. Beginning this fiscal year, we are moving to a more structured process of reviewing the budget and presenting proposed amendments to the City Commission on a quarterly basis.

Quarterly Budget Review and Amendments

The purpose of moving to a quarterly process is to take a more proactive approach to managing the City's finances rather than waiting until the latter part of the year to reconcile changes that have occurred throughout the budget cycle.

Under this approach, the Finance Department will work with department directors to review revenues, expenditures, and departmental budgets at the conclusion of each quarter. This will provide an opportunity to identify changes, evaluate financial trends, and recommend adjustments as necessary to keep the City's operating budget aligned with actual activity and anticipated needs.

There are several benefits to taking this approach. First, it provides the City Commission with a more current and accurate picture of the City's finances throughout the year rather than waiting until the budget is nearing completion. Second, it allows staff to identify potential budgetary concerns earlier, providing additional time to make operational or financial adjustments before relatively minor issues become larger problems. Third, it creates a more consistent level of accountability across departments by requiring regular reviews of spending, anticipated expenses, and available resources. Finally, it helps strengthen the City's overall financial planning by creating a more disciplined and predictable process for monitoring the budget and making adjustments as circumstances change.

Proposed First Quarter Amendments

The proposed amendments represent the first quarterly review of the City's FY 2026–2027 adopted budget.

Overall, the proposed changes are relatively minor and do not represent any significant deviations from the budget adopted by the City Commission earlier this year. Instead, they are intended to bring the budget into closer alignment with the financial activity and circumstances identified during the first quarter of the fiscal year.

The absence of significant changes at this point is encouraging and indicates that the adopted budget has remained generally consistent with the City's financial and operational needs during the first three months of the fiscal year.

As we continue through the year, the quarterly review process will provide opportunities to make additional adjustments when necessary while allowing the Commission to remain informed of changes in the City's financial position.

Finance Committee Review

Prior to bringing the proposed amendments before the full City Commission, the changes were reviewed by the City Commission's Finance Committee.

This review provided an opportunity to discuss the proposed adjustments and the City's approach to implementing quarterly budget reviews as part of our ongoing efforts to strengthen financial management practices.

Involving the Finance Committee in this process provides an additional level of review and oversight before proposed amendments are brought to the full Commission for consideration.

Recommendation

The transition to quarterly budget reviews and amendments is another step in our efforts to improve how the City manages its finances and operates as an organization.

While the proposed amendments themselves are not significant, the process behind them is important. By taking a more systematic approach to reviewing revenues and expenditures throughout the year, we can better anticipate changes, identify concerns earlier, and provide the City Commission with more timely information to support financial and operational decisions.

Our goal is to continue building financial management practices that are consistent, transparent, and sustainable, while ensuring we remain responsible stewards of the public resources entrusted to the City.

For these reasons, staff recommends that the City Commission approve the proposed FY 2026–2027 first quarter budget amendments as presented.

Attachment A



REVENUE AND EXPENDITURE REPORT FOR BUCHANAN CITY
BUDGET AMENDMENTS #1 @ 9/30/2026

GL Number	Description	2026-27 Original Budget	2026-27 Amended Budget	YTD Balance 09/30/2026	Amount of Change
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Fund: 101 GENERAL

Account Category: Revenues

101-000.000-403.000	PROPERTY TAXES	XXX			
101-000.000-402.000	REAL PROPERTY TAXES	2,187,000.00		1,811,313.07	
101-000.000-412.000	DELQ PERS PROPERTY TAX	10,000.00		328.71	
101-000.000-432.000	PILOT PAYMENTS	13,000.00		0.00	
101-000.000-439.000	MEDICAL/ADULT MARIJUANA STATE REV.	325,000.00		0.00	
101-000.000-440.001	OTHER - TAX REVENUE	0.00	1,000.00	841.24	
		1,000.00			
101-000.000-442.000	FARMERS' MARKET REVENUE	2,500.00	0.00	0.00	
		(2,500.00)			
101-000.000-445.000	PENALTY & INTEREST - TAXES	10,000.00		0.00	
101-000.000-447.000	ADMINISTRATION FEE-TAXES	55,000.00		49,427.88	
101-000.000-477.000	FRANCHISE FEE-CABLE	35,000.00		7,172.76	
101-000.000-492.000	BUILDING PERMITS	25,000.00		23,728.65	
101-000.000-492.001	MOBILE FOOD VENDOR PERMITS	5,000.00		105.00	
101-000.000-492.002	MEDICAL MARIHUANA PERMITS	50,000.00		0.00	
101-000.000-492.004	RIGHT-OF-WAY PERMITS	2,000.00		625.00	
101-000.000-492.005	GARAGE/RUMMAGE SALE PERMITS	100.00		27.50	
101-000.000-492.006	ACC. STRUCTURE >200SF PERMITS	0.00	300.00	150.00	
		300.00			
101-000.000-492.007	RESIDENTIAL RENTAL - LT INSP. FEE	25,000.00		105.00	
101-000.000-492.008	RESIDENTIAL RENTAL- STR INSP. FEE	1,000.00		120.00	
101-000.000-492.009	PARKING PERMITS	300.00		0.00	
101-000.000-492.010	ZONING PERMITS	500.00		0.00	
101-000.000-492.100	ADULT USE MARIHUANA PERMITS	50,000.00		5,000.00	
101-000.000-492.400	FENCE PERMITS	0.00	150.00	50.00	
		150.00			
101-000.000-505.000	COPS HIRING PROGRAM GRANT	60,000.00		0.00	
101-000.000-532.000	EMERGENCY RESPONSE FEE	23,000.00		0.00	
101-000.000-538.000	FEDERAL GRANT REVENUE	0.00	15,000.00	12,500.01	
		15,000.00			
101-000.000-538.001	RURAL BUSINESS DEV GRANT	0.00	3,000.00	2,550.65	
		3,000.00			
101-000.000-540.000	STATE POLICE/MCOLES CPE	2,500.00		1,340.12	
101-000.000-541.000	MSHDA - CDBG HOUSING GRANTS	200,000.00		102,223.00	
101-000.000-543.000	PUBLIC SAFETY GRANTS	15,000.00		0.00	
101-000.000-566.000	STATE GRANT-RECREATION & CULTURE	529,000.00		0.00	
101-000.000-566.001	GRANTS & SPECIAL PROJECTS	35,000.00		4,164.00	
101-000.000-566.004	COMTO GRANT - PASS THROUGH	25,000.00		4,166.67	
101-000.000-568.000	STATE SHARED LIQUOR LICENSE	2,000.00		1,745.15	
101-000.000-569.000	STATE GRANTS/OTHER RECEIVABLES	0.00	1,000.00	615.32	
		1,000.00			
101-000.000-573.000	LOCAL STABILIZATION STATE REV	50,000.00		0.00	
101-000.000-574.000	STATE REV SHARING CVTRS/SALES TAX	710,000.00		107,580.00	
101-000.000-596.000	LEHMANS ORCHARD ANNUAL PAYMENT	8,750.00		8,666.67	
101-000.000-602.000	SCHOOL RESOURCE OFFICER	45,000.00		0.00	
101-000.000-633.000	FOUNDATIONS - CEMETERY	7,000.00		1,942.60	
101-000.000-634.000	GRAVE OPENINGS	30,000.00		6,173.90	
101-000.000-635.000	CEMETERY TENT SERVICE	2,000.00		0.00	
101-000.000-636.000	COLUMBARIUM & PLAQUE	2,500.00		0.00	
101-000.000-640.000	VAULT SETTING FEES	4,000.00		600.00	
101-000.000-641.000	WEEDS/SNOW	12,000.00		10,720.00	
101-000.000-643.000	SALES - CEMETERY LOTS	20,000.00		1,262.50	

GL Number	Description	2026-27 Original Budget	2026-27 Amended Budget	YTD Balance 09/30/2026	Amount of Change
101-000.000-644.000	COPIES	100.00		0.00	
101-000.000-645.000	SALES - SURPLUS PROPERTY	500.00		0.00	
101-000.000-652.000	PARKING VIOLATIONS	5,000.00		225.00	
101-000.000-656.000	BUCHANAN REDBUD CITY CENTER	5,000.00		1,725.00	
101-000.000-657.000	ORDINANCE VIOLATIONS	600.00		287.66	
101-000.000-664.000	MML DIVIDENDS	12,000.00		3,500.00	
101-000.000-665.000	INTEREST EARNED - BANK/INVESTMENTS	70,000.00		5,714.42	
101-000.000-671.000	LEASE INCOME	0.00	15,000.00	3,000.00	
		15,000.00			
101-000.000-675.000	MISC REVENUE/DONATION	10,000.00		171.97	
101-000.000-675.001	BARB DONATIONS	0.00		200.00	
101-000.000-675.006	SCHOOL TAX COLLECTION FEE	10,000.00		9,624.57	
101-000.000-675.007	RESERVE OFFICER REIMBURSEMENT	250.00		0.00	
101-000.000-675.100	TRAIL DONATIONS	0.00		900.00	
101-000.000-676.000	REIMBURSEMENTS	25,000.00		502.41	
101-000.000-676.001	SIDEWALK REPLACEMENT PROGRAM	0.00	15,000.00	9,266.00	
		15,000.00			
101-000.000-676.007	WORKERS COMP INSURANCE	5,000.00		0.00	
101-000.000-677.000	POLICE REPORTS	400.00		58.00	
101-000.000-678.000	SCHOOL GUARDS	12,000.00		0.00	
101-000.000-683.000	FOIA FEES	300.00		214.88	
101-000.000-691.000	LEASE FINANCING - POOL CAR	55,000.00		0.00	
101-000.000-698.101	INSURANCE RECOVERIES	0.00	20,000.00	15,275.33	
		20,000.00			
101-000.000-699.401	TRANSFER IN - FROM CAPITAL PROJECTS	365,000.00		0.00	
Total Dept 000.000		5,155,300.00	5,223,250.00	2,113,687.64	
Revenues		5,155,300.00		2,113,687.64	67,950.00
					INC IN REVENUE
Account Category: Expenditures					
101-000.000-995.301	TRANSFER OUT - 25 CAP PROJ DEBT FUND	155,000.00		79,674.97	
Total Dept 000.000		155,000.00	155,000.00	0.00	
Department: 101.000 CITY COMMISSION					
101-101.000-705.000	SALARIES-PART TIME	11,000.00		2,280.00	
101-101.000-715.000	EMPLOYER PAYROLL TAXES	1,200.00		181.58	
101-101.000-715.004	MADISON NATIONAL - LIFE	385.00		72.06	
101-101.000-805.000	MARKETING PLAN	1,650.00		0.00	
101-101.000-818.000	CONTRACTUAL	3,500.00		126.00	
101-101.000-826.000	LEGAL FEES	10,000.00		0.00	
101-101.000-831.000	MEMBERSHIP AND DUES	6,600.00		2,805.00	
101-101.000-864.000	CONFERENCES AND WORKSHOP	0.00	10,000.00	1,898.00	
		10,000.00			
101-101.000-885.000	PUBLIC RELATIONS	1,100.00		649.20	
101-101.000-962.000	MISCELLANEOUS	1,100.00		0.00	
101-101.000-971.000	CAPITAL OUTLAY	10,000.00		5,263.78	
Total Dept 101.000 - CITY COMMISSION		46,535.00	56,535.00	13,275.62	10,000.00
Department: 172.000 CITY MANAGER					
101-172.000-702.000	SALARIES-FULL TIME	77,000.00		17,860.92	
101-172.000-715.000	EMPLOYER PAYROLL TAXES	10,230.00		1,465.74	
101-172.000-715.001	MEDICAL - PRIORITY HEALTH	6,300.00		1,584.86	
101-172.000-715.002	DENTAL - DELTA	300.00		104.71	
101-172.000-715.003	FIDELITY - EYE	100.00		(210.86)	
101-172.000-715.004	MADISON NATIONAL - LIFE	150.00		34.56	

GL Number	Description	2026-27 Original Budget	2026-27 Amended Budget	YTD Balance 09/30/2026	Amount of Change
101-172.000-715.005	HSA	2,200.00		254.81	
101-172.000-717.000	RETIREMENT	7,800.00		2,032.24	
101-172.000-728.000	OFFICE SUPPLIES	2,200.00		37.50	
101-172.000-730.000	POSTAGE	1,100.00		0.00	
101-172.000-756.000	MISCELLANEOUS SUPPLIES	1,100.00		0.00	
101-172.000-818.000	CONTRACTUAL	5,000.00		269.85	
101-172.000-818.010	PROFESSIONAL SERVICES	16,500.00		0.00	
101-172.000-826.000	LEGAL FEES	45,000.00	55,000.00	17,338.65	
		10,000.00			
101-172.000-831.000	MEMBERSHIP AND DUES	2,200.00	5,000.00	2,805.00	
		2,800.00			
101-172.000-853.000	TELEPHONE, INTERNET, CABLE	1,980.00		315.61	
101-172.000-864.000	CONFERENCES AND WORKSHOP	4,400.00		670.00	
101-172.000-873.000	TRAVEL & CAR ALLOWANCE	8,800.00		299.00	
101-172.000-962.000	MISCELLANEOUS	1,100.00	1,500.00	496.78	
		400.00			
Total Dept 172.000 - CITY MANAGER		193,460.00	206,660.00	45,359.37	13,200.00
Department: 215.000 CITY CLERK					
101-215.000-702.000	SALARIES-FULL TIME	72,000.00		18,921.77	
101-215.000-703.000	SALARIES-OVERTIME	220.00	300.00	155.87	
		80.00			
101-215.000-715.000	EMPLOYER PAYROLL TAXES	7,200.00		1,403.74	
101-215.000-715.001	MEDICAL - PRIORITY HEALTH	14,425.00		4,011.77	
101-215.000-715.002	DENTAL - DELTA	1,000.00		277.59	
101-215.000-715.003	FIDELITY - EYE	160.00		39.88	
101-215.000-715.004	MADISON NATIONAL - LIFE	175.00		45.36	
101-215.000-715.005	HSA	5,830.00		917.32	
101-215.000-717.000	RETIREMENT	8,250.00		2,446.86	
101-215.000-728.000	OFFICE SUPPLIES	1,650.00		22.79	
101-215.000-730.000	POSTAGE	110.00		19.64	
101-215.000-818.000	CONTRACTUAL	8,800.00		194.14	
101-215.000-826.000	LEGAL FEES	15,000.00		3,295.88	
101-215.000-831.000	MEMBERSHIP AND DUES	1,100.00		0.00	
101-215.000-853.000	TELEPHONE, INTERNET, CABLE	825.00		137.68	
101-215.000-864.000	CONFERENCES AND WORKSHOP	2,200.00		650.00	
101-215.000-873.000	TRAVEL & CAR ALLOWANCE	1,650.00		712.15	
101-215.000-903.000	LEGAL NOTICES & RECORDINGS	4,500.00		0.00	
101-215.000-962.000	MISCELLANEOUS	220.00		0.00	
101-215.000-971.000	CAPITAL OUTLAY	11,000.00		0.00	
Total Dept 215.000 - CITY CLERK		156,315.00	156,395.00	33,252.44	80.00
Department: 253.000 TREASURER					
101-253.000-702.000	SALARIES-FULL TIME	80,000.00		24,421.91	
101-253.000-703.000	SALARIES-OVERTIME	1,100.00		0.00	
101-253.000-715.000	EMPLOYER PAYROLL TAXES	8,100.00		1,946.06	
101-253.000-715.001	MEDICAL - PRIORITY HEALTH	7,775.00		1,928.04	
101-253.000-715.002	DENTAL - DELTA	350.00		78.04	
101-253.000-715.003	FIDELITY - EYE	70.00		15.62	
101-253.000-715.004	MADISON NATIONAL - LIFE	190.00		42.33	
101-253.000-715.005	HSA	2,970.00		499.43	
101-253.000-717.000	RETIREMENT	9,250.00		2,388.90	
101-253.000-728.000	OFFICE SUPPLIES	3,850.00		1,186.79	
101-253.000-730.000	POSTAGE	4,400.00	5,000.00	2,755.37	
		600.00			
101-253.000-744.101	PAYROLL PROCESSING	11,000.00		0.00	
101-253.000-807.000	AUDIT	33,000.00		2,950.00	
101-253.000-818.000	CONTRACTUAL	12,500.00	13,000.00	7,450.25	
		500.00			

GL Number	Description	2026-27 Original Budget	2026-27 Amended Budget	YTD Balance 09/30/2026	Amount of Change
101-253.000-831.000	MEMBERSHIP AND DUES	825.00		150.00	
101-253.000-853.000	TELEPHONE, INTERNET, CABLE	495.00		76.00	
101-253.000-864.000	CONFERENCES AND WORKSHOP	880.00		70.20	
101-253.000-873.000	TRAVEL & CAR ALLOWANCE	330.00		0.00	
101-253.000-956.000	BANK FEES AND CHARGES	2,200.00		129.65	
101-253.000-965.000	REAL ESTATE TAXES	220.00		0.00	
101-253.000-971.000	CAPITAL OUTLAY	40,000.00		2,606.25	
Total Dept 253.000 - TREASURER		219,505.00	220,605.00	48,694.84	1,100.00
Department: 257.000 ASSESSOR					
101-257.000-705.000	SALARIES-PART TIME	29,000.00		6,997.84	
101-257.000-715.000	EMPLOYER PAYROLL TAXES	2,900.00		634.88	
101-257.000-728.000	OFFICE SUPPLIES	1,100.00		118.94	
101-257.000-730.000	POSTAGE	1,650.00		0.00	
101-257.000-818.000	CONTRACTUAL	3,850.00	4,100.00	3,719.50	
Total Dept 257.000 - ASSESSOR		38,500.00	38,750.00	11,471.16	250.00
Department: 262.000 ELECTIONS					
101-262.000-702.000	SALARIES-FULL TIME	32,000.00		11,390.06	
101-262.000-703.000	SALARIES-OVERTIME	0.00	500.00	99.36	
		500.00			
101-262.000-705.002	ELECTION WORKERS	10,000.00		0.00	
101-262.000-715.000	EMPLOYER PAYROLL TAXES	5,000.00		871.46	
101-262.000-715.001	MEDICAL - PRIORITY HEALTH	6,000.00		1,588.19	
101-262.000-715.002	DENTAL - DELTA	450.00		108.46	
101-262.000-715.003	FIDELITY - EYE	70.00		16.49	
101-262.000-715.004	MADISON NATIONAL - LIFE	100.00		23.76	
101-262.000-715.005	HSA	1,650.00		407.70	
101-262.000-717.000	RETIREMENT	3,750.00		1,159.27	
101-262.000-728.000	OFFICE SUPPLIES	3,300.00		952.42	
101-262.000-730.000	POSTAGE	1,375.00		46.99	
101-262.000-818.000	CONTRACTUAL	4,000.00		1,112.36	
101-262.000-903.000	LEGAL NOTICES & RECORDINGS	1,375.00		0.00	
101-262.000-933.000	MAINTENANCE - EQUIPMENT	275.00		0.00	
101-262.000-962.000	MISCELLANEOUS	1,100.00		362.08	
101-262.000-967.008	VOTING EQUIPMENT	11,000.00		0.00	
101-262.000-995.001	TRANSFER-EQUIPMENT RESERVE	13,200.00		0.00	
Total Dept 262.000 - ELECTIONS		94,645.00	95,145.00	18,138.60	500.00
Department: 265.000 CITY HALL					
101-265.000-751.000	GAS AND OIL	110.00		44.61	
101-265.000-756.000	MISCELLANEOUS SUPPLIES	8,800.00		1,356.65	
101-265.000-756.003	TECHNOLOGY EQUIP. SUPPLIES	10,000.00		3,583.17	
101-265.000-810.000	INSURANCE CLAIM REPAIRS	0.00	1,500.00	1,054.08	
		1,500.00			
101-265.000-818.000	CONTRACTUAL	25,000.00		4,461.24	
101-265.000-818.006	ENTERPRISE - MAINTENANCE MANAGEMENT	1,375.00		318.93	
101-265.000-819.000	TECHNOLOGY CONTRACTUAL SERVICES	27,500.00		4,984.11	
101-265.000-853.000	TELEPHONE, INTERNET, CABLE	11,000.00		2,172.66	
101-265.000-921.000	UTILITIES	66,000.00		12,371.08	
101-265.000-931.000	MAINTENANCE - BUILDINGS	5,500.00		0.00	
101-265.000-934.000	MAINT. - OFFICE EQUIPMENT	5,500.00		397.84	
101-265.000-962.000	MISCELLANEOUS	3,300.00		0.00	
101-265.000-963.000	FIRE & LIABILITY INSURANCE	45,100.00	41,000.00	40,992.47	
		(4,100.00)			
101-265.000-970.057	OFFICE EQUIPMENT	2,750.00		0.00	
101-265.000-971.000	CAPITAL OUTLAY	8,350.00		0.00	
101-265.000-971.001	CAPITAL OUTLAY - ENTERPRISE	32,450.00		0.00	

GL Number	Description	2026-27 Original Budget	2026-27 Amended Budget	YTD Balance 09/30/2026	Amount of Change
101-265.000-991.001	LEASE - ENTERPRISE FLEET	2,750.00	7,000.00	1,415.10	
		4,250.00			
101-265.000-993.005	ENTERPRISE - INTEREST EXPENSE	1,127.00		318.72	
	Total Dept 265.000 - CITY HALL	256,612.00	258,262.00	73,470.66	1,650.00
Department: 273.000 BUILDING AUTHORITY					
101-273.000-995.369	TRANSFERS OUT - TO BLDG AUTH DEBT FUND	150,000.00		51,350.00	
	Total Dept 273.000 - BUILDING AUTHORITY	150,000.00	150,000.00	51,350.00	
Department: 301.000 POLICE					
101-301.000-150.000	BOOKS & MAGAZINES	330.00		0.00	
101-301.000-702.000	SALARIES-FULL TIME	742,500.00		174,027.53	
101-301.000-702.001	SALARIES-CODE ENFORCEMENT	16,500.00		3,504.00	
101-301.000-703.000	SALARIES-OVERTIME	44,000.00		14,495.96	
101-301.000-705.000	SALARIES-PART TIME	33,000.00		8,084.00	
101-301.000-715.000	EMPLOYER PAYROLL TAXES	81,950.00	84,500.00	28,096.81	
		2,550.00			
101-301.000-715.001	MEDICAL - PRIORITY HEALTH	77,750.00		15,411.77	
101-301.000-715.002	DENTAL - DELTA	3,300.00		985.18	
101-301.000-715.003	FIDELITY - EYE	600.00		134.18	
101-301.000-715.004	MADISON NATIONAL - LIFE	1,400.00		313.20	
101-301.000-715.005	HSA	27,500.00		4,605.81	
101-301.000-717.000	RETIREMENT	97,000.00		21,028.18	
101-301.000-728.000	OFFICE SUPPLIES	3,300.00		33.98	
101-301.000-729.000	TARGET RANGE & SUPPLIES	6,600.00		1,966.40	
101-301.000-730.000	POSTAGE	330.00		22.10	
101-301.000-751.000	GAS AND OIL	24,200.00		4,470.92	
101-301.000-756.000	MISCELLANEOUS SUPPLIES	5,500.00		1,124.72	
101-301.000-756.003	TECHNOLOGY EQUIP. SUPPLIES	3,850.00		0.00	
101-301.000-768.000	UNIFORMS	12,000.00		3,433.95	
101-301.000-769.000	UNIFORM CLEANING	880.00		0.00	
101-301.000-810.000	INSURANCE CLAIM REPAIRS	0.00	2,000.00	1,978.25	
		2,000.00			
101-301.000-818.000	CONTRACTUAL	10,000.00		3,004.87	
101-301.000-818.002	RESERVE OFFICER WAGES	3,300.00		542.00	
101-301.000-818.003	BACKGROUND CHECKS	275.00		0.00	
101-301.000-818.006	ENTERPRISE - MAINTENANCE MANAGEMENT	1,100.00		408.18	
101-301.000-819.000	TECHNOLOGY CONTRACTUAL SERVICES	9,900.00		4,153.75	
101-301.000-826.000	LEGAL FEES	7,700.00		393.85	
101-301.000-831.000	MEMBERSHIP AND DUES	880.00		0.00	
101-301.000-851.000	RADIO MAINTENANCE	7,700.00		0.00	
101-301.000-853.000	TELEPHONE, INTERNET, CABLE	17,600.00		3,472.86	
101-301.000-864.000	CONFERENCES AND WORKSHOP	1,100.00		275.00	
101-301.000-873.000	TRAVEL & CAR ALLOWANCE	4,400.00		794.60	
101-301.000-886.000	COMMUNITY POLICING	2,750.00	3,000.00	1,133.07	
		250.00			
101-301.000-921.000	UTILITIES	16,500.00		1,548.74	
101-301.000-931.000	MAINTENANCE - BUILDINGS	3,300.00		0.00	
101-301.000-933.000	MAINTENANCE - EQUIPMENT	1,100.00		0.00	
101-301.000-934.000	MAINT. - OFFICE EQUIPMENT	2,200.00		53.65	
101-301.000-939.000	MAINTENANCE - VEHICLE	20,000.00		1,501.82	
101-301.000-960.000	EDUCATION AND TRAINING	14,850.00		275.00	
101-301.000-961.000	MEDICAL EXAMS	2,200.00		763.60	
101-301.000-962.000	MISCELLANEOUS	3,300.00		0.00	
101-301.000-963.000	FIRE & LIABILITY INSURANCE	21,450.00	18,850.00	18,816.78	
		(2,600.00)			
101-301.000-967.013	DARE PROGRAM	1,650.00		0.00	
101-301.000-970.050	RESERVE EQUIPMENT	1,100.00		85.00	

GL Number	Description	2026-27 Original Budget	2026-27 Amended Budget	YTD Balance 09/30/2026	Amount of Change
101-301.000-971.000	CAPITAL OUTLAY	9,000.00		36,276.88	
101-301.000-971.002	CAPITAL OUTLAY	40,000.00		0.00	
101-301.000-991.001	LEASE - ENTERPRISE FLEET	13,200.00		4,088.82	
101-301.000-993.005	ENTERPRISE - INTEREST EXPENSE	2,420.00		769.62	
Total Dept 301.000 - POLICE		1,401,465.00	1,403,665.00		2,200.00

Department: 315.000 CROSSING GUARDS

101-315.000-702.000	SALARIES-FULL TIME	XXX		0.00	
101-315.000-705.000	SALARIES-PART TIME	25,000.00		7,285.52	
101-315.000-715.000	EMPLOYER PAYROLL TAXES	2,500.00		918.35	
101-315.000-756.000	MISCELLANEOUS SUPPLIES	275.00		0.00	
Total Dept 315.000 - CROSSING GUARDS		27,775.00	27,775.00	8,203.87	

Department: 336.000 FIRE DEPARTMENT

101-336.000-150.000	BOOKS & MAGAZINES	220.00		0.00	
101-336.000-704.001	SALARIES-VOLUNTEER FIREMAN	45,000.00		10,736.00	
101-336.000-704.002	SALARIES - FIRE INSPECTION	22,000.00		2,730.00	
101-336.000-715.000	EMPLOYER PAYROLL TAXES	7,150.00		2,563.10	
101-336.000-728.000	OFFICE SUPPLIES	275.00	300.00	210.82	
		25.00			
101-336.000-730.000	POSTAGE	165.00		0.00	
101-336.000-751.000	GAS AND OIL	1,320.00	1,500.00	435.67	
		180.00			
101-336.000-756.000	MISCELLANEOUS SUPPLIES	3,300.00	3,500.00	2,708.64	
		200.00			
101-336.000-756.003	TECHNOLOGY EQUIP. SUPPLIES	2,500.00	3,000.00	2,641.51	
		500.00			
101-336.000-768.000	UNIFORMS	2,200.00		175.99	
101-336.000-818.000	CONTRACTUAL	2,750.00		327.60	
101-336.000-819.000	TECHNOLOGY CONTRACTUAL SERVICES	0.00	400.00	202.50	
		400.00			
101-336.000-831.000	MEMBERSHIP AND DUES	1,650.00		0.00	
101-336.000-851.000	RADIO MAINTENANCE	2,200.00		991.30	
101-336.000-851.001	EQUIPMENT TESTING	11,000.00		2,375.00	
101-336.000-853.000	TELEPHONE, INTERNET, CABLE	8,250.00		2,096.30	
101-336.000-864.000	CONFERENCES AND WORKSHOP	2,200.00		1,218.61	
101-336.000-921.000	UTILITIES	14,300.00		1,467.90	
101-336.000-931.000	MAINTENANCE - BUILDINGS	2,200.00		0.00	
101-336.000-933.000	MAINTENANCE - EQUIPMENT	3,300.00		0.00	
101-336.000-934.000	MAINT. - OFFICE EQUIPMENT	550.00		0.00	
101-336.000-939.000	MAINTENANCE - VEHICLE	11,000.00		3,627.89	
101-336.000-960.000	EDUCATION AND TRAINING	2,200.00		114.43	
101-336.000-961.000	MEDICAL EXAMS	2,200.00		0.00	
101-336.000-962.000	MISCELLANEOUS	1,100.00		0.00	
101-336.000-963.000	FIRE AND LIABILITY INSURANCE	3,850.00	3,800.00	3,790.37	
		(50.00)			
101-336.000-971.000	CAPITAL OUTLAY	100,000.00		0.00	
101-336.000-971.002	CAPITAL OUTLAY	25,000.00		0.00	
101-336.000-971.003	CAPITAL OUTLAY	6,000.00		0.00	
Total Dept 336.000 - FIRE DEPARTMENT		283,880.00	285,135.00		1,255.00

Department: 371.001 BUILDING INSPECTOR

101-371.001-150.000	BOOKS & MAGAZINES	165.00		0.00	
101-371.001-705.000	SALARIES-PART TIME	56,000.00		13,788.19	
101-371.001-715.000	EMPLOYER PAYROLL TAXES	5,600.00		1,154.32	
101-371.001-728.000	OFFICE SUPPLIES	1,100.00		0.00	
101-371.001-818.000	CONTRACTUAL	0.00	250.00	97.07	
		250.00			
101-371.001-831.000	MEMBERSHIP AND DUES	550.00		0.00	

GL Number	Description	2026-27 Original Budget	2026-27 Amended Budget	YTD Balance 09/30/2026	Amount of Change
101-371.001-853.000	TELEPHONE, INTERNET, CABLE	3,300.00		115.70	
101-371.001-864.000	CONFERENCES AND WORKSHOP	1,100.00		910.32	
Total Dept 371.001 - BUILDING INSPECTOR		67,815.00	68,065.00	16,065.60	250.00

Department: 441.000 DEPARTMENT OF PUBLIC WORKS

101-441.000-702.000	SALARIES-FULL TIME	50,000.00		11,529.98	
101-441.000-703.000	SALARIES-OVERTIME	8,800.00		320.69	
101-441.000-704.000	SALARIES-TEMPORARY	27,500.00		14,223.75	
101-441.000-715.000	EMPLOYER PAYROLL TAXES	9,680.00		2,983.93	
101-441.000-715.001	MEDICAL - PRIORITY HEALTH	14,150.00		3,465.14	
101-441.000-715.002	DENTAL - DELTA	700.00		166.47	
101-441.000-715.003	FIDELITY - EYE	115.00		24.97	
101-441.000-715.004	MADISON NATIONAL - LIFE	150.00		31.11	
101-441.000-715.005	HSA	3,410.00		611.54	
101-441.000-717.000	RETIREMENT	4,000.00		811.56	
101-441.000-728.000	OFFICE SUPPLIES	0.00	200.00	149.52	
		200.00			
101-441.000-751.000	GAS AND OIL	33,000.00		4,610.55	
101-441.000-756.000	MISCELLANEOUS SUPPLIES	16,500.00		3,122.98	
101-441.000-756.003	TECHNOLOGY EQUIP. SUPPLIES	3,850.00		0.00	
101-441.000-758.000	EQUIPMENT MAINT SUPPLIES	20,000.00		4,480.62	
101-441.000-758.001	BLDG & GRNDS MAINT SUPPLIES	5,000.00		41.78	
101-441.000-768.000	UNIFORMS	4,000.00		1,400.00	
101-441.000-818.000	CONTRACTUAL	8,000.00		1,669.87	
101-441.000-819.000	TECHNOLOGY CONTRACTUAL SERVICES	2,200.00		28.00	
101-441.000-831.000	MEMBERSHIP AND DUES	1,650.00		0.00	
101-441.000-853.000	TELEPHONE, INTERNET, CABLE	5,500.00		1,247.18	
101-441.000-864.000	CONFERENCES AND WORKSHOP	3,300.00		0.00	
101-441.000-873.000	TRAVEL & CAR ALLOWANCE	110.00		0.00	
101-441.000-921.000	UTILITIES	38,500.00		8,304.31	
101-441.000-922.000	ALARM MONITORING	5,500.00		927.27	
101-441.000-926.000	STREET LIGHTING	15,000.00		223.37	
101-441.000-928.000	TRAFFIC SIGNAL-FRONT & REDBUD	0.00	1,000.00	437.50	
		1,000.00			
101-441.000-931.000	MAINTENANCE - BUILDINGS	5,500.00		728.47	
101-441.000-932.000	MAINTENANCE - GROUNDS	3,300.00		319.14	
101-441.000-933.000	MAINTENANCE - EQUIPMENT	27,500.00		936.00	
101-441.000-939.000	MAINTENANCE - VEHICLE	11,000.00		3,779.09	
101-441.000-961.000	MEDICAL EXAMS	2,750.00		0.00	
101-441.000-962.000	MISCELLANEOUS	2,750.00		0.00	
101-441.000-963.000	FIRE AND LIABILITY INSURANCE	17,600.00	18,250.00	18,234.10	
		650.00			
101-441.000-970.056	STORMWATER PHASE II	9,900.00		0.00	
101-441.000-971.000	CAPITAL OUTLAY	70,000.00		0.00	
101-441.000-971.002	CAPITAL OUTLAY	55,000.00		0.00	
101-441.000-971.003	CAPITAL OUTLAY	200,000.00		0.00	
101-441.000-995.001	TRANSFER-EQUIPMENT RESERVE	25,000.00		0.00	
Total Dept 441.000 - DEPARTMENT OF PUBLIC WORKS		710,915.00	712,765.00		1,850.00

Department: 567.000 CEMETERY

101-567.000-702.000	SALARIES-FULL TIME	31,000.00		8,654.77	
101-567.000-703.000	SALARIES-OVERTIME	3,300.00		52.42	
101-567.000-704.000	SALARIES-TEMPORARY	16,500.00		1,199.25	
101-567.000-715.000	EMPLOYER PAYROLL TAXES	4,620.00		1,108.69	
101-567.000-715.001	MEDICAL - PRIORITY HEALTH	13,100.00		3,233.25	
101-567.000-715.002	DENTAL - DELTA	700.00		169.13	
101-567.000-715.003	FIDELITY - EYE	110.00		23.41	
101-567.000-715.004	MADISON NATIONAL - LIFE	100.00		21.60	
101-567.000-715.005	HSA	3,080.00		509.62	

GL Number	Description	2026-27 Original Budget	2026-27 Amended Budget	YTD Balance 09/30/2026	Amount of Change
101-567.000-717.000	RETIREMENT	2,000.00		432.74	
101-567.000-751.000	GAS AND OIL	12,100.00		2,532.96	
101-567.000-756.000	MISCELLANEOUS SUPPLIES	9,900.00		581.52	
101-567.000-756.003	TECHNOLOGY EQUIP. SUPPLIES	1,100.00		0.00	
101-567.000-758.000	EQUIPMENT MAINT SUPPLIES	5,500.00	5,750.00	4,079.34	
		250.00			
101-567.000-768.000	UNIFORMS	2,750.00		400.00	
101-567.000-818.000	CONTRACTUAL	2,000.00		627.78	
101-567.000-818.006	ENTERPRISE - MAINTENANCE MANAGEMENT	0.00	1,000.00	113.97	
		1,000.00			
101-567.000-819.000	TECHNOLOGY CONTRACTUAL SERVICES	3,300.00		27.00	
101-567.000-831.000	MEMBERSHIP AND DUES	330.00		0.00	
101-567.000-853.000	TELEPHONE, INTERNET, CABLE	3,850.00		659.39	
101-567.000-864.000	CONFERENCES AND WORKSHOP	0.00	1,500.00	1,026.15	
		1,500.00			
101-567.000-921.000	UTILITIES	15,400.00		911.24	
101-567.000-931.000	MAINTENANCE - BUILDINGS	7,700.00		0.00	
101-567.000-932.000	MAINTENANCE - GROUNDS	6,600.00		0.00	
101-567.000-933.000	MAINTENANCE - EQUIPMENT	13,200.00		0.00	
101-567.000-934.000	MAINT. - OFFICE EQUIPMENT	1,100.00		0.00	
101-567.000-939.000	MAINTENANCE - VEHICLE	3,300.00		0.00	
101-567.000-960.000	EDUCATION AND TRAINING	4,400.00		0.00	
101-567.000-961.000	MEDICAL EXAMS	1,100.00		0.00	
101-567.000-962.000	MISCELLANEOUS	1,650.00		0.00	
101-567.000-963.000	FIRE & LIABILITY INSURANCE	3,025.00	2,460.00	2,456.94	
		(565.00)			
101-567.000-971.000	CAPITAL OUTLAY	90,000.00		8,685.98	
101-567.000-971.002	CAPITAL OUTLAY	12,000.00		15,934.50	
101-567.000-991.001	LEASE - ENTERPRISE FLEET	0.00	15,000.00	1,784.54	
		15,000.00			
101-567.000-995.001	TRANSFER-EQUIPMENT RESERVE	10,000.00		0.00	
Total Dept 567.000 - CEMETERY		284,815.00	302,000.00		17,185.00
Department: 651.000 AMBULANCE SERVICE					
101-651.000-818.000	CONTRACTUAL	27,500.00		0.00	
Total Dept 651.000 - AMBULANCE SERVICE		27,500.00	27,500.00	0.00	
Department: 700.000 COMMUNITY AND ECONOMIC DEVELOPMENT					
101-700.000-702.000	SALARIES-FULL TIME	93,500.00		26,460.11	
101-700.000-702.001	SALARIES-CODE ENFORCEMENT	55,000.00		1,907.84	
101-700.000-703.000	SALARIES-OVERTIME	165.00	315.00	166.61	
		150.00			
101-700.000-715.000	EMPLOYER PAYROLL TAXES	22,000.00		2,317.38	
101-700.000-715.001	MEDICAL - PRIORITY HEALTH	22,750.00		5,486.45	
101-700.000-715.002	DENTAL - DELTA	1,300.00		310.42	
101-700.000-715.003	FIDELITY - EYE	275.00		45.41	
101-700.000-715.004	MADISON NATIONAL - LIFE	250.00		39.60	
101-700.000-715.005	HSA	7,700.00		254.80	
101-700.000-717.000	RETIREMENT	12,750.00		3,212.08	
101-700.000-728.000	OFFICE SUPPLIES	1,100.00		44.97	
101-700.000-730.000	POSTAGE	550.00		135.45	
101-700.000-805.000	MARKETING PLAN	1,100.00		8.81	
101-700.000-818.000	CONTRACTUAL	27,500.00		194.14	
101-700.000-818.007	CONSULTING AGREEMENTS	27,500.00		4,336.23	
101-700.000-826.000	LEGAL FEES	16,500.00		0.00	
101-700.000-831.000	MEMBERSHIP AND DUES	1,100.00		90.00	
101-700.000-853.000	TELEPHONE, INTERNET, CABLE	1,650.00		303.36	
101-700.000-864.000	CONFERENCES AND WORKSHOP	0.00	1,000.00	445.00	
		1,000.00			

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101-700.000-873.000	TRAVEL & CAR ALLOWANCE	2,750.00		905.87	
101-700.000-885.000	PUBLIC RELATIONS	11,000.00		40.87	
101-700.000-962.000	MISCELLANEOUS	550.00		0.00	
101-700.000-967.002	GRANTS & SPECIAL PROJECTS	121,000.00		4,187.50	
101-700.000-967.007	SIDEWALK REPLACEMENT PROGRAM	60,000.00		59,076.00	
101-700.000-967.020	NORTHSIDE REPAIR PROGRAM	200,000.00		0.00	
101-700.000-971.000	CAPITAL OUTLAY	0.00	25,000.00	10,400.00	
		25,000.00			
Total Dept 700.000 - COMMUNITY AND ECONOMIC DEVELOPMENT		687,990.00	714,140.00	120,368.90	26,150.00
Department: 753.000 PEAR'S MILL					
101-753.000-921.000	UTILITIES	0.00	300.00	69.09	
		300.00			
Total Dept 753.000 - PEAR'S MILL		0.00	300.00	69.09	
Department: 755.000 PARKS & RECREATION					
101-755.000-756.000	MISCELLANEOUS SUPPLIES	2,200.00		217.26	
101-755.000-818.000	CONTRACTUAL	22,000.00		5,000.00	
101-755.000-864.000	CONFERENCES AND WORKSHOP	550.00		0.00	
101-755.000-921.000	UTILITIES	2,750.00	4,950.00	1,641.88	
		2,200.00			
101-755.000-932.000	MAINTENANCE - GROUNDS	3,300.00		0.00	
101-755.000-962.000	MISCELLANEOUS	1,100.00		0.00	
101-755.000-963.000	FIRE & LIABILITY INSURANCE	880.00	830.00	827.00	
		(50.00)			
101-755.000-971.000	CAPITAL OUTLAY	800,000.00		1,500.00	
Total Dept 755.000 - PARKS & RECREATION		832,780.00	834,930.00	9,186.14	2,150.00
Department: 761.002 FARMERS MARKET					
101-761.002-857.000	WEBSITE	0.00	275.00	63.72	
		275.00			
101-761.002-921.000	UTILITIES	0.00	50.00	8.33	
		50.00			
101-761.002-963.000	FIRE & LIABILITY INSURANCE	0.00	125.00	123.00	
		125.00			
Total Dept 761.002 - FARMERS MARKET		0.00	450.00	195.05	450.00
Department: 761.003 TIN SHOP THEATRE					
101-761.003-921.000	UTILITIES	0.00	2,800.00	608.94	
		2,800.00			
101-761.003-931.000	MAINTENANCE - BUILDINGS	0.00	2,000.00	490.00	
		2,000.00			
101-761.003-962.000	MISCELLANEOUS	0.00	50.00	7.99	
		50.00			
101-761.003-963.000	FIRE & LIABILITY INSURANCE	0.00	1,560.00	1,552.00	
		1,560.00			
Total Dept 761.003 - TIN SHOP THEATRE		0.00	6,410.00	2,658.93	6,410.00
Department: 761.004 CITY CENTER					
101-761.004-756.000	MISCELLANEOUS SUPPLIES	6,600.00		0.00	
101-761.004-756.005	RENTAL REFUNDS	1,100.00		350.00	
101-761.004-921.000	UTILITIES	13,000.00		2,795.28	
101-761.004-931.000	MAINTENANCE - BUILDINGS	5,500.00	10,000.00	8,600.21	
		4,500.00			
101-761.004-963.000	FIRE & LIABILITY INSURANCE	0.00	460.00	455.00	
		460.00			
Total Dept 761.004 - CITY CENTER		26,200.00	31,160.00	12,200.49	4,960.00
Department: 761.005 PEARS MILL					

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101-761.005-853.000	TELEPHONE, INTERNET, CABLE	0.00	2,250.00	553.59	
		2,250.00			
101-761.005-921.000	UTILITIES	0.00	350.00	76.52	
		350.00			
101-761.005-922.000	ALARM MONITORING	0.00	350.00	81.00	
		350.00			
101-761.005-963.000	FIRE & LIABILITY INSURANCE	0.00	950.00	940.00	
		950.00			
Total Dept 761.005 - PEARS MILL		0.00	3,900.00	1,651.11	3,900.00
Department: 761.006 TREE FRIENDS					
101-761.006-756.000	MISCELLANEOUS SUPPLIES	1,100.00		0.00	
101-761.006-818.000	CONTRACTUAL	6,000.00		2,525.20	
101-761.006-978.000	TREE REMOVAL/REPLACEMENT	3,000.00		2,835.00	
Total Dept 761.006 - TREE FRIENDS		10,100.00	10,100.00	5,360.20	
Department: 761.007 CITY-WIDE CLEAN UP					
101-761.007-885.000	PUBLIC RELATIONS	8,800.00		0.00	
Total Dept 761.007 - CITY-WIDE CLEAN UP		8,800.00	8,800.00	0.00	
Department: 761.008 LIBRARY PROGRAMS					
101-761.008-885.000	PUBLIC RELATIONS	1,650.00		0.00	
Total Dept 761.008 - LIBRARY PROGRAMS		1,650.00	1,650.00	0.00	
Department: 761.009 MCCOY CREEK TRAIL					
101-761.009-756.008	TRAIL MAINTENANCE SUPPLIES	0.00	500.00	386.01	
		500.00			
101-761.009-818.000	CONTRACTUAL	0.00	750.00	540.00	
		750.00			
Total Dept 761.009 - MCCOY CREEK TRAIL		0.00	1,250.00	926.01	1,250.00
Expenditures		5,682,257.00		961,072.58	94,790.00
INCREASE IN REVENUES		67,950.00			INC IN EXPENSES
Fund 101 - GENERAL:					
TOTAL REVENUES		AMENDED BUDGET: 5,223,250.00		2,113,687.64	@ 9/30/2026
TOTAL EXPENDITURES		AMENDED BUDGET: 5,777,347.00		961,072.58	@ 9/30/2026
NET OF REVENUES & EXPENDITURES:		(554,097.00)		1,152,615.06	

Note:

The Original Budget Summary Sheet shows (\$199,873)
However, that includes all Funds as a whole; Fund 101
budgeted to allocate 3 months of Reserves (\$655,200)
to cover the anticipated deficit. Meaning, the overall
budget is tracking as anticipated. See attached Budget
Summary Sheet.

City of Buchanan

Life is better here

FISCAL BUDGET SUMMARY Fiscal Year 2026-27

	2024-25	Fiscal Year 2025-26			Fiscal Year 2026-27	
	Actual	Original Budget	Amended Budget	Actual as of 4/30/2026	Projected as of 6/30/2026	Proposed
General Fund Revenues	3,719,718.04	3,957,167.00	4,318,897.00	3,464,053.05	4,900,979.34	5,155,300.00
General Fund Expenses	(3,425,810.25)	(3,881,400.00)	(4,307,272.00)	(3,262,454.66)	(3,863,610.82)	(5,682,257.50)
Interest Income - All Funds						
Major Street Revenue	1,081,698.79	585,000.00	585,000.00	388,689.41	510,861.76	1,031,611.00
Major Street Expense	(1,400,163.33)	(577,500.00)	(586,530.00)	(401,106.57)	(367,316.25)	(1,002,590.00)
Local Street Revenue	419,647.72	372,000.00	372,000.00	288,887.51	360,395.00	390,427.00
Local Street Expense	(266,851.25)	(368,300.00)	(367,095.00)	(241,402.00)	(325,892.70)	(368,764.00)
Water/Sewer Revenue	4,432,969.00	3,961,500.00	4,020,500.00	3,342,187.17	4,049,500.00	4,405,100.00
Water/Sewer Expense	(2,658,668.75)	(2,650,622.00)	(2,391,922.00)	(1,660,003.53)	(1,679,506.16)	(2,803,345.00)
Net Revenue & Expenses	1,902,539.97	1,397,845.00	1,643,578.00	1,918,850.38	3,585,410.18	1,125,481.50
Bond Payments						
2009 SRF P & I	114,500.00	112,000.00	112,000.00	112,000.00	112,000.00	109,500.00
2010 DWRP P & I	121,500.00	118,875.00	118,875.00	118,875.00	118,875.00	121,250.00
2020 WWTP P & I	550,190.00	550,710.00	555,750.00	555,710.00	555,710.00	551,400.00
2023 DPW P & I	299,094.00		299,922.00	299,844.00	299,844.00	295,344.00
2024 USDA 3 LOANS		481,736.00	391,300.00	391,065.00	391,065.00	535,849.00
2024 USDA R&I	86,000.00				86,000.00	86,000.00
2024 USDA Bond Reserves	61,700.00				61,700.00	61,700.00
2025 General Obligation			106,750.00	106,750.00	106,750.00	155,000.00
Total Debt Service	1,232,984.00	1,263,321.00	1,584,597.00	1,584,244.00	1,731,944.00	1,325,355.00
Net after Debt Obligations	669,555.97	134,524.00	58,981.00	334,606.38	1,853,466.18	(199,873.50)

Capital Outlay as Budgeted		Funded by		Funded by	
	Amount			Amount	
Streetscape	200,000	DPW 401 Fund	New Project	300,000	W/S Fund 592
Police Cameras & Radios	49,000	Fund 101/401 fund	MXU Unit	135,000	W/S Fund 592
Fire Dept. Equipment	131,000	Fire Dept 401 Fund		435,000	
Chamber Upgrades	8,350	Fund 101/401 fund			
Cemetery Dump Truck & Mower	102,000	Cemetery 401 Fund			
Boat Launch	800,000	Fund 101			
	1,290,350				

GL Number	Description	2026-27 Original Budget	2026-27 Amended Budget	YTD Balance 09/30/2026	Amount of Change
Fund: 592 WATER AND SEWER FUND					
Account Category: Revenues					
Department: 000.000					
592-000.000-445.001	PENALTIES - DELINQ COLLECTION	65,000.00		11,961.59	
592-000.000-542.000	TMF GRANT (EGLE)		150,000.00	137,300.09	
		150,000.00			
592-000.000-582.000	PERFORMANCE FEES	5,000.00		0.00	
592-000.000-583.000	METER SALES	2,000.00	2,500.00	1,983.00	
		500.00			
592-000.000-642.000	WATER SALES	777,600.00		224,668.28	
592-000.000-642.001	LEACHATE TREATMENT	250,000.00		113,035.06	
592-000.000-642.002	READY-TO-SERVE CHARGES	1,296,000.00		368,071.71	
592-000.000-643.001	SEWER CHARGES	1,134,000.00		318,617.48	
592-000.000-647.000	BUCHANAN TWP ASSESSMENT CHARGE	13,500.00		4,464.66	
592-000.000-665.000	INTEREST EARNED - BANK/INVESTMENTS	80,000.00		0.00	
592-000.000-665.593	USDA ACCT INTEREST	0.00	2,500.00	844.75	
		2,500.00			
592-000.000-665.594	USDA RRI/RESERVE INTEREST	0.00	2,000.00	723.92	
		2,000.00			
592-000.000-666.000	PORTABLE TOILET DUMPING	20,000.00		10,582.00	
592-000.000-675.000	MISC REVENUE/DONATION	5,000.00		2,310.15	
592-000.000-676.000	REIMBURSEMENTS	0.00	1,500.00	1,280.00	
		1,500.00			
592-000.000-943.001	HYDRANT RENTAL	4,500.00		0.00	
Total Dept 000.000		3,652,600.00	3,811,100.00	1,195,842.69	
Revenues		3,652,600.00		1,195,842.69	158,500.00 INC IN REVENUE
Account Category: Expenditures					
592-000.000-907.000	ENTERPRISE - INTEREST EXPENSE	0.00	2,500.00	564.69	
		2,500.00			
592-000.000-922.000	BUCH TWP UTILITY ASSESSMENT	13,500.00		0.00	
592-000.000-995.369	TRANSFERS OUT - TO BLDG AUTH DEBT FUND	150,000.00		0.00	
Total Dept 000.000		163,500.00	166,000.00	564.69	2,500.00
Department: 590.000 SEWER MAINTENANCE & OPERATION					
592-590.000-702.000	SALARIES-FULL TIME	375,000.00		92,046.69	
592-590.000-703.000	SALARIES-OVERTIME	20,000.00		5,345.42	
592-590.000-705.000	SALARIES-PART TIME	5,000.00		9,052.50	
592-590.000-715.000	EMPLOYER PAYROLL TAXES	35,750.00		10,237.74	
592-590.000-715.001	MEDICAL - PRIORITY HEALTH	54,500.00		13,787.73	
592-590.000-715.002	DENTAL - DELTA	2,500.00		702.45	
592-590.000-715.003	FIDELITY - EYE	425.00		113.24	
592-590.000-715.004	MADISON NATIONAL - LIFE	950.00		221.04	
592-590.000-715.005	HSA	13,000.00		2,369.73	
592-590.000-716.000	PENSION EXP-GASB 68	5,000.00		0.00	
592-590.000-717.000	RETIREMENT	24,000.00		6,755.04	
592-590.000-728.000	OFFICE SUPPLIES	1,000.00		0.00	
592-590.000-730.000	POSTAGE	750.00		0.00	
592-590.000-743.000	CHEMICALS	35,000.00	50,000.00	30,737.72	
		15,000.00			
592-590.000-744.101	PAYROLL PROCESSING	1,500.00		0.00	
592-590.000-751.000	GAS AND OIL	7,500.00		2,007.22	
592-590.000-756.000	MISCELLANEOUS SUPPLIES	6,000.00		2,595.11	
592-590.000-756.003	TECHNOLOGY EQUIP. SUPPLIES	3,500.00		2,838.44	

GL Number	Description	2026-27 Original Budget	2026-27 Amended Budget	YTD Balance 09/30/2026	Amount of Change
592-590.000-756.010	SMALL TOOLS & EQUIPMENT	10,000.00		0.00	
592-590.000-757.000	LAB SUPPLIES	37,500.00		4,297.14	
592-590.000-758.000	EQUIPMENT MAINT SUPPLIES	50,000.00		2,612.45	
592-590.000-768.000	UNIFORMS	2,000.00		600.00	
592-590.000-807.000	AUDIT	10,000.00		0.00	
592-590.000-818.000	CONTRACTUAL	45,000.00		27,076.67	
592-590.000-818.005	ENGINEERING SERVICES	0.00	20,000.00	8,101.58	
		20,000.00			
592-590.000-819.000	TECHNOLOGY CONTRACTUAL SERVICES	5,000.00		603.08	
592-590.000-820.000	LAB ANALYTICAL SERVICE	13,000.00		5,774.59	
592-590.000-826.000	LEGAL FEES	10,000.00		1,325.00	
592-590.000-831.000	MEMBERSHIP AND DUES	1,000.00		437.50	
592-590.000-853.000	TELEPHONE, INTERNET, CABLE	6,000.00		1,844.41	
592-590.000-864.000	CONFERENCES AND WORKSHOP	4,000.00		0.00	
592-590.000-873.000	TRAVEL & CAR ALLOWANCE	1,000.00		0.00	
592-590.000-902.000	PRINTING & PUBLISHING	8,000.00		2,424.78	
592-590.000-921.000	UTILITIES	135,000.00		18,580.50	
592-590.000-931.000	MAINTENANCE - BUILDINGS	5,000.00		0.00	
592-590.000-933.000	MAINTENANCE - EQUIPMENT	65,000.00		0.00	
592-590.000-934.000	MAINT. - OFFICE EQUIPMENT	500.00		13.53	
592-590.000-936.000	SOLIDS HANDLING & DISPOSAL	40,000.00		8,076.06	
592-590.000-937.000	ELECTRICAL MAINTENANCE	6,000.00		36.00	
592-590.000-937.001	INSTRUMENT MAINTENANCE	2,500.00		0.00	
592-590.000-938.000	MAINTENANCE - SYSTEM	60,000.00		11,986.91	
592-590.000-939.000	MAINTENANCE - VEHICLE	2,000.00		0.00	
592-590.000-957.002	ANNUAL PERMIT FEES	6,500.00		0.00	
592-590.000-960.000	EDUCATION AND TRAINING	2,500.00		1,657.80	
592-590.000-961.000	MEDICAL EXAMS	400.00		0.00	
592-590.000-962.000	MISCELLANEOUS	7,500.00		149.00	
592-590.000-963.000	FIRE & LIABILITY INSURANCE	16,500.00	18,000.00	17,885.40	
		1,500.00			
592-590.000-965.000	REAL ESTATE TAXES	31,500.00		0.00	
592-590.000-971.000	CAPITAL OUTLAY	30,000.00		2,883.12	
592-590.000-971.002	CAPITAL OUTLAY	450,000.00		0.00	
Total Dept 590.000 - SEWER MAINTENANCE & OPERATION		1,654,775.00	1,691,275.00	295,175.59	36,500.00

Department: 591.000 WATER MAINTENANCE & OPERATION

592-591.000-700.591	TMF GRANT - LSLR		150,000.00	131,686.30	
		150,000.00			
592-591.000-702.000	SALARIES-FULL TIME	275,000.00		76,678.83	
592-591.000-703.000	SALARIES-OVERTIME	15,000.00		2,891.07	
592-591.000-705.000	SALARIES-PART TIME	5,000.00		0.00	
592-591.000-715.000	EMPLOYER PAYROLL TAXES	32,500.00		10,629.20	
592-591.000-715.001	MEDICAL - PRIORITY HEALTH	45,500.00		10,363.20	
592-591.000-715.002	DENTAL - DELTA	2,250.00		534.13	
592-591.000-715.003	FIDELITY - EYE	350.00		79.47	
592-591.000-715.004	MADISON NATIONAL - LIFE	750.00		177.84	
592-591.000-715.005	HSA	8,250.00		1,911.08	
592-591.000-716.000	PENSION EXP-GASB 68	5,000.00		0.00	
592-591.000-717.000	RETIREMENT	21,750.00		5,886.02	
592-591.000-728.000	OFFICE SUPPLIES	1,500.00		0.00	
592-591.000-729.002	METERS-HYDRANTS-FITTINGS	45,000.00		15,013.73	
592-591.000-730.000	POSTAGE	1,500.00		40.80	
592-591.000-743.000	CHEMICALS	15,000.00		3,300.42	
592-591.000-751.000	GAS AND OIL	5,000.00		1,071.87	
592-591.000-756.000	MISCELLANEOUS SUPPLIES	5,000.00		449.71	
592-591.000-756.003	TECHNOLOGY EQUIP. SUPPLIES	2,000.00	3,500.00	2,989.70	
		1,500.00			

GL Number	Description	2026-27 Original Budget	2026-27 Amended Budget	YTD Balance 09/30/2026	Amount of Change
592-591.000-756.006	MATERIAL FOR EXCAVATION FILLS	3,500.00		1,570.00	
592-591.000-756.007	SUPPLIES FOR SERVICE LINE REPLACEMENT	0.00	5,000.00	532.04	
		5,000.00			
592-591.000-756.010	SMALL TOOLS & EQUIPMENT	6,000.00	6,500.00	5,001.54	
		500.00			
592-591.000-758.000	EQUIPMENT MAINT SUPPLIES	7,500.00		3,034.82	
592-591.000-768.000	UNIFORMS	1,000.00		752.89	
592-591.000-807.000	AUDIT	10,000.00		0.00	
592-591.000-818.000	CONTRACTUAL	45,000.00	50,000.00	26,931.05	
		5,000.00			
592-591.000-818.005	ENGINEERING SERVICES	0.00	25,000.00	11,391.59	
		25,000.00			
592-591.000-818.006	ENTERPRISE - MAINTENANCE MANAGEMENT	1,000.00	1,700.00	430.62	
		700.00			
592-591.000-819.000	TECHNOLOGY CONTRACTUAL SERVICES	5,000.00		453.33	
592-591.000-820.000	LAB ANALYTICAL SERVICE	3,000.00		104.00	
592-591.000-826.000	LEGAL FEES	5,000.00		1,325.00	
592-591.000-831.000	MEMBERSHIP AND DUES	1,500.00		880.50	
592-591.000-853.000	TELEPHONE, INTERNET, CABLE	5,500.00		1,135.32	
592-591.000-864.000	CONFERENCES AND WORKSHOP	2,000.00		0.00	
592-591.000-873.000	TRAVEL & CAR ALLOWANCE	250.00		0.00	
592-591.000-902.000	PRINTING & PUBLISHING	7,500.00		2,424.78	
592-591.000-907.000	ENTERPRISE - INTEREST EXPENSE	2,000.00		0.00	
592-591.000-921.000	UTILITIES	40,000.00		3,642.01	
592-591.000-931.000	MAINTENANCE - BUILDINGS	5,500.00		0.00	
592-591.000-933.000	MAINTENANCE - EQUIPMENT	7,000.00		504.53	
592-591.000-934.000	MAINT. - OFFICE EQUIPMENT	1,000.00		0.00	
592-591.000-937.000	ELECTRICAL MAINTENANCE	2,000.00		0.00	
592-591.000-938.000	MAINTENANCE - SYSTEM	25,000.00		900.00	
592-591.000-939.000	MAINTENANCE - VEHICLE	2,000.00		95.00	
592-591.000-957.002	ANNUAL PERMIT FEES	1,500.00		0.00	
592-591.000-960.000	EDUCATION AND TRAINING	5,000.00		400.00	
592-591.000-961.000	MEDICAL EXAMS	250.00	1,000.00	427.34	
		750.00			
592-591.000-962.000	MISCELLANEOUS	1,500.00		225.00	
592-591.000-963.000	FIRE & LIABILITY INSURANCE	8,500.00	9,550.00	9,511.94	
		1,050.00			
592-591.000-965.000	REAL ESTATE TAXES	6,720.00		0.00	
592-591.000-967.010	WELLHEAD PROTECTION PROGRAM	4,000.00		0.00	
592-591.000-971.000	CAPITAL OUTLAY	135,000.00		12,703.13	
592-591.000-971.002	CAPITAL OUTLAY	150,000.00		0.00	
Total Dept 591.000 - WATER MAINTENANCE & OPERATION		987,070.00	1,239,320.00	348,079.80	252,250.00
Department: 907.000 2000 BOND SERIES					
592-907.000-993.000	INTEREST -2009 SRF	9,500.00		0.00	
592-907.000-993.001	INTEREST -2010 DWRF	11,250.00		0.00	
592-907.000-993.003	INTEREST -2020 OXIDATION DITCH	211,400.00		0.00	
592-907.000-994.001	INTEREST -2024A USDA- SEWER	99,640.00		32,591.73	
592-907.000-994.002	INTEREST -2024B USDA- WATER	80,135.00		40,466.25	
592-907.000-994.003	INTEREST -2024C USDA- WATER	40,075.00		16,187.38	
Total Dept 907.000 - 2000 BOND SERIES		452,000.00			
Expenditures		3,257,345.00		733,065.44	288,750.00
					INC IN EXPENSES
INCREASE IN REVENUES		158,500.00			
Fund 592 - WATER AND SEWER FUND:					
TOTAL REVENUES		AMENDED BUDGET	3,811,100.00	1,195,842.69	@ 9/30/2026
TOTAL EXPENDITURES		AMENDED BUDGET	3,546,095.00	733,065.44	@ 9/30/2026
NET OF REVENUES & EXPENDITURES:			265,005.00	462,777.25	