

2026-2027 Budget Workshop Guide

General Fund

The General Fund is the primary operating fund of the City of Hastings. General Fund Revenue comes primarily from property taxes, state and federal revenues, intergovernmental sources, and charges for services.

There are various “activity centers” within the General Fund that reflect the primary functions where city resources are allocated. These activity centers include General Government, Public Safety, Public Works, Community and Economic Development, and Recreation and Culture.

The proposed budget assumes the same millage rate as last year, 15.6059 mills. This could be reduced due to the Headlee rules, we won't have that information from county equalization until May.

Please take note that the net budget impact for this year was planned to be **-\$701,254** but is presently projected to be \$386,204. This is due to the sale of the water tower easement and a separate real property sale, increasing revenue significantly. We also did not complete the TangleTown project this year and the police department has two unfilled positions, reducing the total estimated expense for this year.

I did not include the Sage Trust proceeds into this year's estimate as those funds are restricted.

Notable changes for FY 2026 – 2027:

- No significant revenue changes
- City Council – retain funds for citizen's academy
- IT – replacing city hall server
- Assessor – reduced expense due to contracted service
- Elections – holding two elections this year with 9-days of early voting
- City hall and grounds – elevator modernization (180K) and resolve leaking windows (25K)
- Other General Government – continued \$423,000 to MERS retirement as required under the grant
- Police – recruitment video (5K), radio encryption (50K), replacement of two patrol vehicles (125K), and an increase in crossing guard pay due to the minimum wage increase.
- Code compliance – body cam for compliance officer

- Fire department – replacement chief’s vehicle (60K), increased payroll costs due to increased runs, replacement radios, replacement chest compressor (19K), PPE dryer (12K), rescue struts (10K), various small equipment replacements (30K).
- Community services – continued subsidy for EMS (93.5K), pedestrian island (145K).
- Planning & Zoning – some increase in contracted service due to master plan review as required.
- Parks & Recreation – TangleTown (193.6K), riverwalk trail sign replacement (30K), Hammond hills parking lot expansion (60K), paint exterior of fish hatchery building (18K).
- Transfers out – 150K to local streets, 199.5K to Library.

Beginning Fund Balance	\$ 6,268,848
Revenue	\$ 7,081,973
Expenses	\$ 7,694,415
Est. Ending Fund Balance	\$ 5,656,406
Designated for Streets (former LDFA)	\$ 517,000
Designated for Airport Loan	\$ 100,000
Designated from Water Tower Easement	\$ 616,400
Total Designated Fund Balance	\$ 1,233,400
Ending Undesignated Fund Balance	\$ 4,423,006

Major Streets Fund

The Major Streets Fund is one of two city funds that support Hastings’ road right-of-way maintenance. All streets in the city are designated as either a major or local street under Public Act 51. The city has 14.81 miles of major streets. Revenue for this fund comes from the State of Michigan through a formula that factors in the city’s population and miles of roadway. Expenses associated with this fund include snow removal, pothole patching, streets signs, traffic signals, street trees, resurfacing, and any other major road related project maintenance or improvement projects. Parking lot costs are *not* eligible to be paid for by this fund. Additionally, up to 50% state major streets revenue can be transferred out for local roads maintenance and improvement projects.

Notable changes for FY 2026 – 2027: Contracted paving (various locations) (150K), curb & gutter repairs (50K), installation of sidewalk on the southside of Woodlawn to Bob King Park (55K), full depth repair E. State Street (110K match for small urban grant), transfer to local streets (300K).

Beginning Fund Balance	\$ 1,007,904
Revenue	\$ 932,066
Expenses	\$ 1,242,366
Est. Ending Fund Balance	\$ 697,604

Local Streets

The Local Streets Fund is one of two city funds that support Hastings' road right-of-way maintenance. All streets in the city are designated as either a major or local street under Public Act 51. The city has 32.46 miles of local street. Revenue for this fund comes from the State of Michigan through a formula that factors in our population and miles of roadway. Transfers from the General Fund and the Major Streets Fund are often necessary to cover the costs of local streets maintenance as the state funds are inadequate for proper maintenance.

Expenses associated with this fund include snow removal, pothole patching, street signs, traffic signals, street trees, resurfacing, and any other road related maintenance or improvement costs. Parking lot costs are not eligible to be paid for by this fund.

Notable changes for FY 2026 – 2027: Mill and resurface North Street (50K), E. Barfield Dr (150K).

Beginning Fund Balance	\$ 352,718
Revenue	\$ 827,883
Expenses	\$ 887,446
Est. Ending Fund Balance	\$ 293,155

Cemetery

The Cemetery Fund gets its revenue primarily from the cemetery millage. This fund supports management, maintenance, operation, and improvements at Riverside Cemetery. The maintenance of the cemetery's physical properties including sexton and landscaping is managed by contracted services.

The sale of burial rights, and cemetery records are maintained by the Finance Department. The Finance Director is also the Cemetery Administrator and coordinates the transfer of burial rights, the sale of memorial marker foundations, and internments. The Cemetery Administrator also provides support to the Riverside Cemetery Preservation Advisory Board.

Notable changes for FY 2026 – 2027: Reduce the millage rate to 0.7 mills (down from 0.88), generating \$176,108 in revenue.

Beginning Fund Balance	\$ 477,547
Revenue	\$ 208,008
Expenses	\$ 160,749
Est. Ending Fund Balance	\$ 524,806

Brownfield

The Brownfield Redevelopment Authority Fund supports incentives for redevelopment of local brownfield properties. A “brownfield” is a previously developed site that has environmental concerns or is functionally obsolete. The State allows a Tax Increment Financing tool to pay for the costs a developer needs to mitigate environmental hazards on the site. This helps the city incentivize the redevelopment of the built environment and reduces sprawl.

The City of Hastings Brownfield Redevelopment Authority (BRA) reviews proposals for the redevelopment of eligible property and determines what financial incentives are necessary to assist the redevelopment. The Authority prepares a plan that identifies the Brownfield projects as well as project descriptions, eligible activities, and other issues related to the subject parcel. The authority recommends the plan to the City Council who holds a public hearing prior to the plan’s adoption or denial. The BRA may recommend revisions to the plan as new projects are submitted or revisions are requested on existing plans.

There are no significant changes from last year’s budget.

Beginning Fund Balance	\$ (80,544)
Revenue	\$ 100,000
Expenses	\$ 45,000
Est. Ending Fund Balance	\$ (25,544)

DDA

The Downtown Development Authority (DDA) was created in 1986 and has been amended five times thereafter. The DDA's revenues come from capturing increases in taxes within the DDA district above the base valuation.

The DDA board has nine members. The DDA board, with the budget approved by the City Council, uses the funds to promote and improve the DDA district in accordance with the Downtown Development Plan.

Notable changes for FY 2026 – 2027: Reduced cemetery millage to 0.7 mills resulting in lower DDA capture, but still growth overall. There has been positive taxable value growth in the DDA district leading to higher captured values. Projects for the upcoming year include streetlight pole repainting (30K), parking lot #1 improvements (35K), and new fencing around city parking lot at Tyden Park (45K). The DDA is saving for “phase two” streetscape updates, featuring S. Jefferson St, Church, etc.

Beginning Fund Balance	\$ 725,784
Revenue	\$ 1,011,350
Expenses	\$ 913,016
Est. Ending Fund Balance	\$ 824,118

Police Drug Enforcement Fund

The Drug Enforcement Revenue Fund recognizes revenue in the form of civil forfeitures of cash, personal property, and real property confiscated under State drug statutes. Revenue gained under drug forfeiture statutes may only be expended for uses associated with law enforcement on a non-supplanting basis.

No significant changes in this fund.

Beginning Fund Balance	\$ 710
Revenue	\$ -
Expenses	\$ -
Est. Ending Fund Balance	\$ 710

Police Training Fund

This fund supports police training with state-designated Act 302 grant funds and local matching funds equivalent to 25% of the expenses. Five dollars from each issued civil infraction citation is assessed by the court and collected by the state. These funds are then dispersed to local police departments according to the number of certified police officers being employed. Funds dispersed under this act can only be used for the training of certified police officers.

No significant changes in this fund.

Beginning Fund Balance	\$ 7,099
Revenue	\$ 2,875
Expenses	\$ 2,500
Est. Ending Fund Balance	\$ 7,474

Library Fund

The Library Fund supports costs associated with the management, operation, programming, and improvements at the Hastings Public Library. Library revenue comes from an annual contribution from the City's General Fund as well as millages from participating local units of government.

The Library Board is made up of five (5) members appointed by the Mayor and confirmed by City Council as well as two (2) members who are appointed by each participating municipality. The Library Board meets monthly and is responsible for managing funds and operations and for determining policy.

Notable changes for FY 2026 – 2027: Handicap parking improvements (16.5K), Makerspace (6K).

Beginning Fund Balance	\$ 628,945
Revenue	\$ 794,009
Expenses	\$ 740,083
Est. Ending Fund Balance	\$ 682,871

Sanitary Sewer Enterprise Fund

The Sewer Enterprise Fund is responsible for all costs associated with operation, maintenance, repair, and development of the sanitary sewer treatment system. The wastewater collection and treatment system is regulated by the Michigan Department of Environment, Great Lakes, and Energy (EGLE). Revenue for this fund is generated by wastewater rates charged to customers as well as special fees such as connection fees, system improvement fees, and potentially special assessments. Fees for service are the sole source of revenue for this fund; the wastewater system does not receive support from tax dollars.

Notable changes for FY 2026 – 2027: Completion of the clarifier 2 project, debt payments for the Green and Market Street project are included, sewer main lining for W. State Street (100K estimate).

Beginning Cash Position	\$ 2,248,702
Revenue	\$ 3,098,000
Expenses	\$ 3,081,872
Est. Ending Cash Position	\$ 2,264,830

Drinking Water Enterprise Fund

The Drinking Water Enterprise Fund is responsible for all costs associated with the operation, maintenance, repair, and development of the drinking water system. The water treatment and distribution systems are regulated by the Michigan Department of Environment, Great Lakes, and Energy (EGLE). Revenue for this fund is generated by water rates charged to customers as well as special fees such as connection fees, tap fees, system improvement fees, and potentially special assessments. Fees for service are the sole source of revenue for this fund; the drinking water system does not receive support from tax dollars.

Notable changes for FY 2026 – 2027: Anticipated legal cost for new water tower, debt payment for Green/Market St, inspect water plant high service pumps (35K), pull and inspect well #1 (35K), water tower inspections (15K), Water Asset Management Plan (25K), well siting (12K), filter tank painting (35.5K).

Beginning Cash Position	\$ 2,444,912
Revenue	\$ 2,031,400
Expenses	\$ 2,342,835
Est. Ending Cash Position	\$ 2,133,477

Equipment Internal Service Fund

The Equipment Fund generates revenue for equipment purchases and maintenance through rental charges assessed to the various departments for use of equipment “owned” by this fund. The City follows the MDOT established rental rates. The equipment fund maintains capital reserves for the purchase and replacement of city equipment. The Fund provides storage and maintenance facilities and tools for repair and maintenance of equipment within the fund.

Notable changes for FY 2026 – 2027: replace pole barn roof (28K), John Park Mower Replacement (65K), Vactor Replacement (575K on installment purchase contract), Loadall for wastewater treatment plant (110K).

Beginning Cash Balance	\$ 918,066
Revenue	\$ 1,430,000
Expenses	\$ 1,528,324
Est. Ending Cash Balance	\$ 819,742

General Fund

Account	Title	2025 Actual	2026 Budget	2026 Estimated	2027 Requested
Revenue					
101-100-402-000	Current Property Taxes (R)	\$ 3,497,498	\$ 3,542,994	\$ 3,560,000	\$ 3,900,000
101-100-412-000	Delinquent Personal Prop Taxes (R)	\$ -	\$ 500	\$ 200	\$ 250
101-100-432-000	Payment In Lieu of Taxes (R)	\$ 16,780	\$ 17,500	\$ 17,848	\$ 18,000
101-100-434-000	Trailer Tax (R)	\$ 1,484	\$ 1,300	\$ 1,300	\$ 1,300
101-100-437-000	Industrial Facilities Taxes (R)	\$ 44,775	\$ 43,000	\$ 55,520	\$ 55,500
101-100-439-000	Other Taxes (R)	\$ 494	\$ -	\$ 14,459	\$ 14,500
101-100-445-000	Penalties & Interest On Taxes (R)	\$ 31,353	\$ 23,000	\$ 23,000	\$ 23,000
101-100-447-000	Proprty Tax Administration Fee (R)	\$ 116,207	\$ 118,000	\$ 124,833	\$ 122,000
101-100-451-000	Special Assessment - Parking (R)	\$ 59,524	\$ 43,650	\$ 43,650	\$ 44,795
101-100-476-000	Zoning Permits (R)	\$ 200	\$ 500	\$ 200	\$ 200
101-100-477-000	Cable TV Franchise Fees (R)	\$ 12,419	\$ 13,500	\$ 13,500	\$ 12,000
101-100-478-000	Peddler's License (R)	\$ 850	\$ 275	\$ 1,000	\$ 800
101-100-480-000	Liquor License (R)	\$ 509	\$ 200	\$ 200	\$ 300
101-100-487-000	Gun Permit (R)	\$ 30	\$ 200	\$ 20	\$ 20
101-100-497-000	Driveway Permit (R)	\$ 1,580	\$ 1,000	\$ 200	\$ 1,000
101-100-498-000	Pavement Cut Permit (R)	\$ 1,200	\$ 1,000	\$ 400	\$ 1,000
101-100-499-000	Construction Permits (R)	\$ 177,913	\$ -	\$ -	\$ -
101-100-540-000	State Grants - Liqr Lic Act 58 (R)	\$ 10,623	\$ 9,500	\$ 4,500	\$ 9,500
101-100-543-000	State Grants - Public Safety (R)	\$ 21,107	\$ 20,000	\$ 25,000	\$ -
101-100-543-010	State Grants-Employed Recruit (R)	\$ -	\$ -	\$ -	\$ -
101-100-543-301	State CPE for LE Officers (R)	\$ 11,625	\$ 12,000	\$ 11,000	\$ 11,000
101-100-566-010	State Grants - Rec & Cultural (R)	\$ -	\$ 12,500	\$ 12,500	\$ -
101-100-569-000	State Grants-Other - TCPS UD10 (R)	\$ 39	\$ -	\$ 308	\$ -
101-100-573-000	Cntrb ST LCSA Appropriation (R)	\$ 156,906	\$ 100,000	\$ 102,284	\$ 100,000
101-100-574-000	State Shared Revenue (R)	\$ 823,429	\$ 817,334	\$ 817,334	\$ 776,229
101-100-574-010	State Shared Revenue CVTRS (R)	\$ 183,177	\$ 181,682	\$ 181,682	\$ 220,340
101-100-583-000	Contributions From Othr Gvmnts (R)	\$ 340,129	\$ -	\$ -	\$ -
101-100-583-010	Cntrb-BHA Fund Fire Dept Trng (R)	\$ 7,500	\$ -	\$ -	\$ 7,500

General Fund

Account	Title	2025 Actual	2026 Budget	2026 Estimated	2027 Requested
101-100-584-000	BIRCH - Fire Services (R)	\$ 463,843	\$ 370,000	\$ 353,621	\$ 360,000
101-100-585-000	DDA Millage Capture Recovery (R)	\$ 396,729	\$ 200,000	\$ 241,519	\$ 233,077
101-100-588-000	Election cost recovery (R)	\$ 5,421	\$ -	\$ 6,172	\$ -
101-100-600-000	Charges For Services (R)	\$ 36,953	\$ -	\$ -	\$ -
101-100-626-000	Indirect Cost Recovery (R)	\$ 549,250	\$ 549,250	\$ 589,250	\$ 590,000
101-100-627-000	Building Inspection Fees (R)	\$ -	\$ 65,000	\$ 30,240	\$ 75,000
101-100-634-000	Event Support Fees (R)	\$ 1,787	\$ 20,000	\$ -	\$ 25,000
101-100-635-000	Notary Service Fees (R)	\$ 759	\$ 200	\$ 430	\$ 250
101-100-636-000	Parcel Split/Combination Fees (R)	\$ -	\$ 100	\$ 445	\$ 150
101-100-637-000	FOIA Fees (R)	\$ 917	\$ 500	\$ 1,100	\$ 1,000
101-100-638-010	Medical Billing Fees-Ambulance (R)	\$ -	\$ -	\$ 1,500	\$ -
101-100-648-000	Application Fees (R)	\$ 4,910	\$ 3,000	\$ 4,500	\$ 4,000
101-100-649-000	Copy Charges/Report Fees (R)	\$ 685	\$ 600	\$ 640	\$ 600
101-100-651-000	Park Fees (R)	\$ 6,390	\$ 5,000	\$ 5,000	\$ 5,000
101-100-651-010	Thrnapple Plaza/Splsh Pad Fees (R)	\$ 650	\$ 500	\$ 1,050	\$ 600
101-100-657-000	Ordinance Fines (R)	\$ 2,053	\$ 2,000	\$ 1,000	\$ 2,000
101-100-657-010	Parking Fines - Non-SAD (R)	\$ 6,666	\$ 5,000	\$ 5,197	\$ 5,000
101-100-657-020	Parking Fines - SAD (R)	\$ -	\$ -	\$ -	\$ -
101-100-660-000	Court Ordered Fines (R)	\$ 4,312	\$ 3,000	\$ 6,500	\$ 3,500
101-100-662-000	Sex Offender Registration Fees (R)	\$ -	\$ -	\$ 1,290	\$ 500
101-100-665-000	Interest Earned On Dep & Invst (R)	\$ 235,147	\$ 310,840	\$ 349,000	\$ 275,000
101-100-666-000	Dividends (R)	\$ 12,629	\$ 10,000	\$ 13,600	\$ 12,000
101-100-667-000	Rentals and Leases (R)	\$ 120,293	\$ 110,000	\$ 711,330	\$ 84,562
101-100-671-000	Other Revenue (R)	\$ 7,629	\$ 2,500	\$ 6,500	\$ 6,000
101-100-673-000	Proceeds From Sale of Assets (R)	\$ 12,486	\$ 5,000	\$ 67,400	\$ 16,000
101-100-674-000	Private Contrbutns & Donatns (R)	\$ 50,250	\$ 50,000	\$ 50,000	\$ 50,000
101-100-674-010	Local Grants (R)	\$ 3,000	\$ -	\$ 2,600	\$ -
101-100-674-030	National Night Out Contributns (R)	\$ 1,100	\$ -		\$ -
101-100-674-040	Police Reserves Contributions (R)	\$ 1,710	\$ -	\$ 630	\$ -
101-100-674-050	Community Polcng Contributions (R)	\$ 9,810	\$ 10,000	\$ 10,000	\$ 8,500

General Fund

Account	Title	2025 Actual	2026 Budget	2026 Estimated	2027 Requested
101-100-674-336	FD Paid-On-Call Contributions (R)	\$ -	\$ -	\$ -	\$ -
101-100-676-000	Remibursement of Expenditures (R)	\$ 19	\$ -	\$ 1,520	\$ -
101-100-677-000	Insurance claims/reimbursemnts (R)	\$ 26,463	\$ 6,000	\$ 18,725	\$ 5,000
Total Revenue		\$ 7,479,211	\$ 6,688,125	\$ 7,491,697	\$ 7,081,973

Account	Title	2025 Actual	2026 Budget	2026 Estimated	2027 Requested
Expenses					
<i>City Council</i>					
101-101-701-000	Council/Board Stipends (E)	\$ 19,000	\$ 19,400	\$ 19,400	\$ 19,400
101-101-709-000	Social Security Taxes (E)	\$ 1,799	\$ 1,487	\$ 1,487	\$ 1,500
101-101-717-000	MERS Defined Benefit Plan (E)	\$ 11,187	\$ 6,840	\$ 6,840	\$ 6,850
101-101-717-010	MERS Defined Benefit Hybrd Plan (E)	\$ 206	\$ -	\$ 80	\$ 100
101-101-751-000	Operating Supplies (E)	\$ 47	\$ 150	\$ 225	\$ 150
101-101-766-000	Disposable Technology (E)	\$ 240	\$ 100	\$ -	\$ 100
101-101-772-000	Promotions Supplies (E)	\$ 278	\$ 500	\$ 500	\$ 500
101-101-806-000	Legal Services (E)	\$ -	\$ 3,000	\$ 3,000	\$ 2,500
101-101-848-000	Tablets (E)	\$ 1,308	\$ 1,500	\$ 1,500	\$ 1,500
101-101-850-000	Telephone (E)	\$ 140	\$ 240	\$ 170	\$ 168
101-101-861-000	Transportation - Mileage Reimb (E)	\$ -	\$ 200	\$ 100	\$ 200
101-101-886-000	Photography/Videography (E)	\$ 410	\$ 600	\$ -	\$ 600
101-101-900-000	Printing and Publishing (E)	\$ 202	\$ 500	\$ 300	\$ 350
101-101-909-000	Training/Workshops (E)	\$ 95	\$ 3,000	\$ 1,000	\$ 3,000
101-101-911-000	Conferences (E)	\$ -	\$ 3,000	\$ 1,000	\$ 3,000
101-101-912-000	Meetings (E)	\$ 735	\$ 1,700	\$ 1,000	\$ 1,000
101-101-915-000	Memberships (E)	\$ 11,501	\$ 5,500	\$ 5,500	\$ 5,600
101-101-931-000	Equipment Repair & Maintenance (E)	\$ 95	\$ 250	\$ 250	\$ 100
101-101-937-000	Public Officials Errors & Omssn (E)	\$ 27,634	\$ 29,500	\$ 24,404	\$ 25,625
101-101-939-000	Workers Compensation Insurance (E)	\$ 57	\$ 58	\$ 15	\$ 60
Total City Council Expense		\$ 74,933	\$ 77,525	\$ 66,771	\$ 72,303

General Fund

Account	Title	2025 Actual	2026 Budget	2026 Estimated	2027 Requested
<i>Mayor</i>					
101-171-701-000	Council/Board Stipends (E)	\$ 8,100	\$ 8,100	\$ 8,100	\$ 8,100
101-171-709-000	Social Security Taxes (E)	\$ 622	\$ 620	\$ 620	\$ -
101-171-751-000	Operating Supplies (E)	\$ -	\$ 100	\$ 100	\$ 100
101-171-772-000	Promotions Supplies (E)	\$ -	\$ 800	\$ 800	\$ 600
101-171-773-000	Service Awards (E)	\$ 708	\$ 850	\$ 850	\$ 850
101-171-803-000	Administrative Services (E)	\$ (500)	\$ -	\$ -	\$ -
101-171-848-000	Tablets (E)	\$ 241	\$ 150	\$ 150	\$ 120
101-171-849-000	Cell Phone/Stipend (E)	\$ 360	\$ 360	\$ 360	\$ 360
101-171-850-000	Telephone (E)	\$ 70	\$ 90	\$ 90	\$ 84
101-171-861-000	Transportation - Mileage Reimb (E)	\$ 489	\$ 550	\$ 400	\$ 350
101-171-900-000	Printing and Publishing (E)	\$ 262	\$ 600	\$ 300	\$ 300
101-171-910-000	Professional Development (E)	\$ -	\$ 250	\$ -	\$ 250
101-171-911-000	Conferences (E)	\$ 3,183	\$ 3,000	\$ 2,000	\$ 3,000
101-171-912-000	Meetings (E)	\$ -	\$ 50	\$ 50	\$ 50
101-171-915-000	Memberships (E)	\$ 110	\$ 110	\$ 120	\$ 120
101-171-939-000	Workers Compensation Insurance (E)	\$ 24	\$ 25	\$ 10	\$ 25
101-171-941-000	Printer/CopierLease/Maintenanc (E)	\$ 806	\$ 790	\$ 680	\$ 828
Total Mayor Expense		\$ 14,475	\$ 16,445	\$ 14,630	\$ 15,137
<i>City Manager</i>					
101-172-703-000	Administratr/Supervsr Salaries (E)	\$ 128,839	\$ 133,702	\$ 133,702	\$ 143,600
101-172-703-010	Admin/Supvsvr Salaries - Deputy (E)	\$ -	\$ 49,140	\$ 49,140	\$ 89,122
101-172-709-000	Social Security Taxes (E)	\$ 10,564	\$ 13,987	\$ 13,987	\$ 17,803
101-172-716-000	MERS Defined Contributions (E)	\$ 6,118	\$ 8,016	\$ 8,016	\$ 13,550
101-172-717-010	MERS Defined Benefit Hybrid (E)	\$ 8,025	\$ 10,268	\$ 10,268	\$ 9,500
101-172-718-000	Health Insurance - Premiums (E)	\$ 16,473	\$ 21,350	\$ 20,700	\$ 24,000
101-172-718-010	Health Insurance - HSA (E)	\$ 1,151	\$ 1,217	\$ 1,217	\$ 1,250
101-172-719-000	Dental Insurance Premium (E)	\$ 650	\$ 840	\$ 840	\$ 1,040
101-172-724-000	Life Insurance (E)	\$ 141	\$ 200	\$ 200	\$ 260

General Fund

Account	Title	2025 Actual	2026 Budget	2026 Estimated	2027 Requested
101-172-725-000	Deferred Compensation (E)	\$ 7,175	\$ 7,500	\$ 7,500	\$ 8,500
101-172-727-000	Long-term Disability (E)	\$ 3,073	\$ 2,800	\$ 3,150	\$ 3,400
101-172-728-000	Car Allowance (E)	\$ 5,400	\$ 5,400	\$ 5,400	\$ 5,400
101-172-766-000	Disposable Technology (E)	\$ -	\$ 50	\$ -	\$ 50
101-172-792-000	Software Subscriptions (E)	\$ 319	\$ 464	\$ 640	\$ 640
101-172-848-000	Tablets (E)	\$ 324	\$ 300	\$ 300	\$ 325
101-172-849-000	Cell Phone/Stipend (E)	\$ 448	\$ 492	\$ 500	\$ 860
101-172-850-000	Telephone (E)	\$ 70	\$ 110	\$ 110	\$ 168
101-172-900-000	Printing and Publishing (E)	\$ -	\$ 150	\$ 150	\$ 150
101-172-909-000	Training (E)	\$ -	\$ -	\$ -	\$ -
101-172-910-000	Professional Development (E)	\$ 1,500	\$ 2,250	\$ 2,250	\$ 3,000
101-172-911-000	Conferences (E)	\$ 2,571	\$ 3,750	\$ 3,750	\$ 5,400
101-172-912-000	Meetings (E)	\$ 42	\$ 150	\$ 150	\$ 150
101-172-915-000	Memberships (E)	\$ 689	\$ 2,190	\$ 2,190	\$ 2,500
101-172-916-000	Dues and Fees (E)	\$ 624	\$ 924	\$ 924	\$ 1,500
101-172-939-000	Workers Compensation Insurance (E)	\$ 288	\$ 500	\$ 200	\$ 930
Total City Manager		\$ 194,482	\$ 265,750	\$ 265,284	\$ 333,098

Finance Department

101-191-702-000	Full-time Wages (E)	\$ 109,498	\$ 116,000	\$ 137,105	\$ 117,780
101-191-703-000	Administratr/Supervsr Salaries (E)	\$ 70,823	\$ 86,037	\$ 86,110	\$ 90,822
101-191-709-000	Social Security Taxes (E)	\$ 13,599	\$ 16,750	\$ 16,750	\$ 16,234
101-191-713-000	Overtime (E)	\$ 1,969	\$ 1,757	\$ 1,757	\$ 1,800
101-191-716-000	MERS Defined Contributions (E)	\$ 5,303	\$ 7,720	\$ 7,720	\$ 7,852
101-191-717-000	MERS Defined Benefit Plan (E)	\$ 51,374	\$ 62,977	\$ 62,977	\$ 73,794
101-191-717-010	MERS Defined Benefit Hybrid (E)	\$ 8,110	\$ 9,250	\$ 9,250	\$ 6,303
101-191-718-000	Health Insurance - Premiums (E)	\$ 33,765	\$ 35,316	\$ 35,316	\$ 34,703
101-191-718-010	Health Insurance - HSA (E)	\$ 2,185	\$ 1,926	\$ 1,926	\$ -
101-191-719-000	Dental Insurance Premium (E)	\$ 1,942	\$ 1,650	\$ 1,650	\$ 1,943
101-191-724-000	Life Insurance (E)	\$ 435	\$ 435	\$ 435	\$ 418

General Fund

Account	Title	2025 Actual	2026 Budget	2026 Estimated	2027 Requested
101-191-801-000	Professional Services (E)	\$ 43,140	\$ 72,200	\$ 72,200	\$ 60,000
101-191-814-000	Pre-Employment Screening (E)	\$ -	\$ -	\$ 187	\$ 150
101-191-849-000	Cell Phone/Stipend (E)	\$ 589	\$ 610	\$ 420	\$ 407
101-191-850-000	Telephone (E)	\$ 281	\$ -	\$ 300	\$ 324
101-191-861-000	Transportation - Mileage Reimb (E)	\$ 49	\$ 300	\$ 100	\$ 50
101-191-891-000	Licenses and Fees (E)	\$ 47	\$ 125	\$ 75	\$ 50
101-191-900-000	Printing and Publishing (E)	\$ 245	\$ 500	\$ 350	\$ 500
101-191-911-000	Conferences (E)	\$ 255	\$ 2,200	\$ 2,200	\$ 2,500
101-191-933-000	Software Maintenance Agreemnts (E)	\$ 9,498	\$ 17,993	\$ 18,000	\$ 18,000
101-191-939-000	Workers Compensation Insurance (E)	\$ 439	\$ 450	\$ 260	\$ 841
101-191-941-000	Printer/Copier Lease/Maint (E)	\$ (1,491)	\$ 1,800	\$ 1,800	\$ 2,002
101-191-960-000	Bank Fees (E)	\$ 6,366	\$ 7,700	\$ 7,700	\$ 7,200
Total Finance Department		\$ 358,420	\$ 443,696	\$ 464,588	\$ 443,673

Clerk

101-215-702-000	Full-time Wages (E)	\$ 53,552	\$ 56,025	\$ 56,300	\$ 59,093
101-215-709-000	Social Security Taxes (E)	\$ 4,301	\$ 4,286	\$ 4,286	\$ 4,521
101-215-713-000	Overtime (E)	\$ 4,856	\$ -	\$ 1,700	\$ -
101-215-716-000	MERS Defined Contributions (E)	\$ 2,513	\$ 2,146	\$ 2,146	\$ 3,481
101-215-717-010	MERS Defined Benefit Hybrid (E)	\$ 3,315	\$ 3,457	\$ 3,457	\$ 2,429
101-215-718-000	Health Insurance - Premiums (E)	\$ 20,591	\$ 22,464	\$ 22,464	\$ 22,062
101-215-718-010	Health Insurance - HSA (E)	\$ 1,439	\$ 1,284	\$ 1,284	\$ 1,000
101-215-719-000	Dental Insurance Premium (E)	\$ 1,106	\$ 1,125	\$ 1,125	\$ 1,157
101-215-724-000	Life Insurance (E)	\$ 111	\$ 120	\$ 120	\$ 115
101-215-751-000	Operating Supplies (E)	\$ -	\$ 100	\$ 100	\$ 100
101-215-792-000	Software Subscriptions (E)	\$ 319	\$ 320	\$ 320	\$ 320
101-215-813-000	Contracted Payroll Services (E)	\$ 21,386	\$ 24,000	\$ 24,000	\$ 24,000
101-215-827-000	Shredding services (E)	\$ 153	\$ 500	\$ 500	\$ 300
101-215-843-000	Medical Provider Services (E)	\$ -	\$ -	\$ -	\$ -
101-215-849-000	Cell Phone/Stipend (E)	\$ -	\$ 610	\$ 400	\$ 452

General Fund

Account	Title	2025 Actual	2026 Budget	2026 Estimated	2027 Requested
101-215-850-000	Telephone (E)	\$ 70	\$ 100	\$ 100	\$ 84
101-215-861-000	Transportation - Mileage Reimb (E)	\$ -	\$ 350	\$ 50	\$ 50
101-215-900-000	Printing and Publishing (E)	\$ 179	\$ 700	\$ 400	\$ -
101-215-910-000	Professional Development (E)	\$ 100	\$ 2,500	\$ 1,870	\$ 1,500
101-215-911-000	Conferences (E)	\$ 2,583	\$ 1,000	\$ 600	\$ 1,000
101-215-912-000	Meetings (E)	\$ -	\$ 50	\$ 50	\$ 50
101-215-915-000	Memberships (E)	\$ 200	\$ 200	\$ 200	\$ 200
101-215-939-000	Workers Compensation Insurance (E)	\$ 121	\$ 215	\$ 80	\$ 238
Total Clerk		\$ 116,893	\$ 121,552	\$ 121,552	\$ 122,152
<i>Information Technology</i>					
101-228-809-000	IT Contracted Services - Suprt (E)	\$ 83,839	\$ 105,000	\$ 105,000	\$ 120,000
101-228-809-010	IT Contracted Svcs - Sec/Strg (E)	\$ 92,912	\$ 102,100	\$ 102,100	\$ 110,000
101-228-852-000	Internet/Telecomm Services (E)	\$ 11,852	\$ 14,000	\$ 14,000	\$ 12,500
101-228-941-000	IT Hardware/Lease Support (E)	\$ 24,815	\$ 25,000	\$ 25,000	\$ 25,900
101-228-978-010	Technology - Non-Depreciable (E)	\$ 250	\$ 25,000	\$ 17,500	\$ 500
Total IT		\$ 213,668	\$ 271,100	\$ 263,600	\$ 268,900
<i>Board of Review</i>					
101-247-701-000	Board Stipends (E)	\$ 2,185	\$ 1,725	\$ 1,610	\$ 1,725
101-247-709-000	Social Security Taxes (E)	\$ 167	\$ 132	\$ 125	\$ -
101-247-900-000	Printing and Publishing (E)	\$ 189	\$ 300	\$ 218	\$ 300
101-247-909-000	Training (E)	\$ 87	\$ 150	\$ -	\$ 300
101-247-912-000	Meetings (E)	\$ 223	\$ 300	\$ 25	\$ 200
101-247-939-000	Workers Compensation Insurance (E)	\$ 5	\$ 5	\$ 5	\$ -
Total Board of Review Expense		\$ 2,856	\$ 2,612	\$ 1,983	\$ 2,525
<i>Treasurer</i>					
101-253-702-000	Full-time Wages (E)	\$ 28,937	\$ 30,500	\$ 46,300	\$ 54,434
101-253-709-000	Social Security Taxes (E)	\$ 2,016	\$ 2,350	\$ 3,700	\$ 4,164

General Fund

Account	Title	2025 Actual	2026 Budget	2026 Estimated	2027 Requested
101-253-713-000	Overtime (E)	\$ 168	\$ -	\$ 1,300	\$ 500
101-253-716-000	MERS Defined Contributions (E)	\$ -	\$ -	\$ 1,185	\$ 3,206
101-253-717-010	MERS Defined Benefit Hybrid (E)	\$ -	\$ -	\$ 1,865	\$ 2,237
101-253-718-000	Health Insurance - Premiums (E)	\$ 10,296	\$ 11,664	\$ 14,856	\$ 17,861
101-253-718-010	Health Insurance - HSA (E)	\$ 398	\$ -	\$ 500	\$ -
101-253-719-000	Dental Insurance Premium (E)	\$ 553	\$ 563	\$ 622	\$ 680
101-253-724-000	Life Insurance (E)	\$ 56	\$ 60	\$ 62	\$ 115
101-253-850-000	Telephone (E)	\$ 70	\$ 110	\$ 110	\$ 84
101-253-900-000	Printing and Publishing (E)	\$ 5,488	\$ 5,500	\$ 5,500	\$ 5,000
101-253-910-000	Professional Development (E)	\$ -	\$ -	\$ -	\$ 2,000
101-253-915-000	Memberships (E)	\$ 198	\$ 200	\$ 200	\$ 200
101-253-933-000	Software Maintenance Agreements (E)	\$ 6,687	\$ 7,000	\$ 7,000	\$ 7,000
101-253-938-000	Bond Insurance (E)	\$ 100	\$ 100	\$ 157	\$ 100
101-253-939-000	Workers Compensation Insurance (E)	\$ 63	\$ 65	\$ 40	\$ 220
Total Treasurer		\$ 55,031	\$ 58,112	\$ 83,397	\$ 97,801
<i>Assessor</i>					
101-257-702-000	Full-time Wages (E)	\$ 34,546	\$ 55,000	\$ 53,500	\$ 55,266
101-257-703-000	Administratr/Suprvisor Salaries (E)	\$ 73,500	\$ 75,712	\$ 58,150	\$ -
101-257-709-000	Social Security Taxes (E)	\$ 7,722	\$ 10,000	\$ 9,330	\$ 4,228
101-257-712-000	Cash in Lieu of Benefits (E)	\$ -	\$ -	\$ -	\$ -
101-257-713-000	Overtime (E)	\$ 355	\$ -	\$ 2,345	\$ -
101-257-716-000	MERS Defined Contributions (E)	\$ 1,421	\$ 2,075	\$ 2,075	\$ 3,255
101-257-717-010	MERS Defined Benefit Hybrid (E)	\$ -	\$ 3,340	\$ 3,340	\$ 2,271
101-257-718-000	Health Insurance - Premiums (E)	\$ 20,295	\$ 26,785	\$ 16,700	\$ 7,385
101-257-718-010	Health Insurance - HSA (E)	\$ 1,483	\$ 1,455	\$ 1,455	\$ -
101-257-719-000	Dental Insurance Premium (E)	\$ 710	\$ 1,010	\$ 1,010	\$ 360
101-257-724-000	Life Insurance (E)	\$ 141	\$ 270	\$ 270	\$ 115
101-257-751-000	Operating Supplies (E)	\$ 150	\$ -	\$ 150	\$ 50
101-257-766-000	Disposable Technology (E)	\$ -	\$ -	\$ -	\$ -

General Fund

Account	Title	2025 Actual	2026 Budget	2026 Estimated	2027 Requested
101-257-777-000	Office Supplies (E)	\$ 159	\$ 100	\$ 150	\$ 150
101-257-792-000	Software Subscriptions (E)	\$ 638	\$ 2,550	\$ 2,550	\$ 3,500
101-257-804-000	Assessing Contracted Services (E)	\$ -	\$ 6,600	\$ 16,236	\$ 65,600
101-257-806-000	Legal Services (E)	\$ 943	\$ 2,000	\$ 4,000	\$ 3,000
101-257-809-000	Contracted IT Services (E)	\$ -	\$ -	\$ -	\$ -
101-257-814-000	Pre-employment Screenings (E)	\$ -	\$ -	\$ -	\$ -
101-257-848-000	Tablets (E)	\$ -	\$ -	\$ -	\$ -
101-257-849-000	Cell Phone/Stipend (E)	\$ 360	\$ 360	\$ 270	\$ -
101-257-850-000	Telephone (E)	\$ 140	\$ 225	\$ 225	\$ 168
101-257-861-000	Transportation - Mileage Reimb (E)	\$ 320	\$ 800	\$ 500	\$ 500
101-257-868-000	Appraisal Services (E)	\$ -	\$ -	\$ -	\$ -
101-257-881-000	Advertising (E)	\$ -	\$ -	\$ -	\$ -
101-257-891-000	Licenses and Fees (E)	\$ -	\$ -	\$ -	\$ -
101-257-892-000	Software Licenses (E)	\$ -	\$ -	\$ -	\$ -
101-257-895-000	Registration Fees/Annual Cert (E)	\$ 175	\$ 350	\$ 350	\$ 200
101-257-900-000	Printing and Publishing (E)	\$ 2,657	\$ 3,200	\$ 2,465	\$ 3,200
101-257-909-000	Training (E)	\$ 1,258	\$ 1,515	\$ 1,500	\$ 1,000
101-257-910-000	Professional Development (E)	\$ 2,065	\$ 1,500	\$ 2,000	\$ 1,000
101-257-915-000	Memberships (E)	\$ 705	\$ 380	\$ 600	\$ 400
101-257-933-000	Software Maintenance Agreement (E)	\$ 2,329	\$ 2,300	\$ 2,330	\$ 2,300
101-257-939-000	Workers Compensation Insurance (E)	\$ 207	\$ 215	\$ 224	\$ 222
101-257-941-000	Printer/CopierLease/Maintenanc (E)	\$ 321	\$ -	\$ 273	\$ 350
101-257-980-010	Equipment/Furniture - Non-Depr (E)	\$ -	\$ -	\$ -	\$ -
Total Assessor Expense		\$ 152,600	\$ 197,742	\$ 181,998	\$ 154,520
<i>Elections</i>					
101-262-707-000	Election Wages (E)	\$ 18,441	\$ 8,030	\$ 4,080	\$ 36,500
101-262-709-000	Social Security Taxes (E)	\$ 1,383	\$ 705	\$ 305	\$ 2,850
101-262-713-000	Overtime (E)	\$ -	\$ 1,184	\$ -	\$ 2,750
101-262-751-000	Election Supplies (E)	\$ 6,964	\$ 2,000	\$ 803	\$ 8,000

General Fund

Account	Title	2025 Actual	2026 Budget	2026 Estimated	2027 Requested
101-262-751-010	Voter Supplies (E)	\$ 67	\$ 800	\$ 68	\$ 100
101-262-851-000	Mailing and Postage (E)	\$ -	\$ 1,500	\$ -	\$ 100
101-262-900-000	Printing and Publishing (E)	\$ 262	\$ 400	\$ 42	\$ 200
101-262-933-000	Software Maintenance Agreemnts (E)	\$ 2,730	\$ 2,500	\$ 2,500	\$ 3,000
101-262-935-000	Property & Liability Insurance (E)	\$ 32	\$ 32	\$ 35	\$ 37
101-262-939-000	Workers Compensation Insurance (E)	\$ 57	\$ 30	\$ 30	\$ 221
101-262-940-000	Building Rental (E)	\$ 1,500	\$ 500	\$ -	\$ 4,000
101-262-980-000	Equipment/Furniture - Deprecbl (E)	\$ -	\$ 40,000	\$ 33,560	\$ -
Total Elections Expense		\$ 31,437	\$ 57,681	\$ 41,423	\$ 57,758

City Hall and Grounds

101-265-756-000	Repair & Maintenance Supplies (E)	\$ 493	\$ 775	\$ 775	\$ 800
101-265-758-000	Diesel Fuel (E)	\$ -	\$ 1,750	\$ 1,750	\$ 1,000
101-265-760-000	Maintenance Supplies - Custdl (E)	\$ 1,117	\$ 2,500	\$ 2,500	\$ 2,500
101-265-761-000	Building Supplies (E)	\$ 120	\$ 275	\$ 275	\$ 275
101-265-766-000	Disposable Technology (E)	\$ -	\$ -	\$ -	\$ 100
101-265-816-000	Security Services (E)	\$ 396	\$ 1,000	\$ 1,000	\$ 17,700
101-265-822-000	Maintenance Contracts (E)	\$ 6,894	\$ 10,000	\$ 10,000	\$ 10,000
101-265-829-000	Custodial/Cleaning Services (E)	\$ 17,230	\$ 19,000	\$ 19,000	\$ 19,080
101-265-850-000	Telephone (E)	\$ 746	\$ 1,000	\$ 1,270	\$ 12,900
101-265-918-590	Sewer (E)	\$ -	\$ -	\$ 2,800	\$ 2,800
101-265-918-591	Water (E)	\$ -	\$ -	\$ 8,000	\$ 14,200
101-265-919-000	Waste Disposal (E)	\$ 391	\$ 200	\$ 450	\$ 587
101-265-920-000	Electric (E)	\$ 19,855	\$ 22,000	\$ 22,450	\$ 23,565
101-265-921-000	Natural Gas €	\$ 5,858	\$ 5,000	\$ 7,375	\$ 6,135
101-265-929-000	Grounds Repair and Maintenance (E)	\$ 6,473	\$ 5,000	\$ 5,000	\$ 7,088
101-265-930-000	Buildng Repair and Maintenance (E)	\$ 36,765	\$ 25,000	\$ 25,000	\$ 25,000
101-265-931-000	Equipment Repair & Maintenance (E)	\$ 3,337	\$ 1,000	\$ 1,000	\$ -
101-265-935-000	Property & Liability Insurance (E)	\$ 1,612	\$ 1,700	\$ 2,270	\$ 2,384
101-265-944-000	Inspection Services (E)	\$ 560	\$ 500	\$ 500	\$ -

General Fund

Account	Title	2025 Actual	2026 Budget	2026 Estimated	2027 Requested
101-265-975-000	Bldg & Bldg Imp - Depreciable (E)	\$ -	\$ 409,800	\$ 409,800	\$ 180,000
101-265-975-010	Bldg & Bldg Imp - Non-deprecbl (E)	\$ 13,789	\$ 10,000	\$ 10,000	\$ 10,000
Total City Hall & Grounds Expense		\$ 115,635	\$ 516,500	\$ 531,215	\$ 336,114
<i>Legal & Audit</i>					
101-266-805-000	Audit Services (E)	\$ 34,850	\$ 38,500	\$ 32,400	\$ 36,800
101-266-806-010	Legal Services (E)	\$ 19,278	\$ 35,000	\$ 30,000	\$ 30,000
Total Legal & Audit Expenses		\$ 54,128	\$ 73,500	\$ 62,400	\$ 66,800
<i>Other General Government</i>					
101-275-708-000	Unemployment (E)	\$ 192	\$ 500	\$ 500	\$ 500
101-275-717-000	MERS Defined Benefit Plan (E)	\$ 750,000	\$ 423,000	\$ 423,000	\$ 423,000
101-275-718-000	Health Insurnce - Retiree Prem (E)	\$ 27,690	\$ 30,000	\$ 30,000	\$ 39,000
101-275-718-030	Retiree Insurnce Waiver Stipnd (E)	\$ 35,410	\$ 36,000	\$ 36,000	\$ 36,000
101-275-777-000	Office Supplies (E)	\$ 1,889	\$ 3,500	\$ 3,750	\$ 3,500
101-275-778-000	Paper (E)	\$ 1,609	\$ 2,000	\$ 1,700	\$ 2,000
101-275-812-000	HR Contracted Services (E)	\$ 1,639	\$ 3,500	\$ 3,500	\$ 3,000
101-275-824-000	Professional Svcs - Municode (E)	\$ 3,150	\$ 3,150	\$ 3,315	\$ 3,400
101-275-851-000	Mail/Postage (E)	\$ 8,146	\$ 9,500	\$ 9,500	\$ 10,000
101-275-879-000	Website (E)	\$ 1,830	\$ 1,680	\$ 1,680	\$ 1,680
101-275-881-000	Advertising (E)	\$ -	\$ 500	\$ 500	\$ 300
101-275-891-000	Licenses and Fees (E)	\$ 63	\$ 600	\$ 1,000	\$ 200
101-275-892-000	Software Licenses (E)	\$ 228	\$ 156	\$ 1,000	\$ 312
101-275-900-000	Printing and Publishing (E)	\$ 3,977	\$ 1,000	\$ 5,000	\$ 4,000
101-275-902-000	Newsletter (E)	\$ 1,181	\$ 1,300	\$ 1,300	\$ 1,300
101-275-905-000	Contributions to Other Gvrnmnt (E)	\$ 13,032	\$ 11,000	\$ 10,511	\$ 11,500
101-275-909-000	Training (E)	\$ 9,738	\$ 6,200	\$ 5,000	\$ 6,500
101-275-926-000	Property Taxes (E)	\$ 334	\$ 1,000	\$ 4,985	\$ 5,300
101-275-931-000	Equipment Repair & Maintenance (E)	\$ -	\$ 500	\$ 600	\$ 500
101-275-935-000	Property Liability Insurance (E)	\$ 22,090	\$ 23,500	\$ 20,343	\$ 21,361

General Fund

Account	Title	2025 Actual	2026 Budget	2026 Estimated	2027 Requested
101-275-940-000	Rentals (E)	\$ 1,082	\$ 1,061	\$ 1,061	\$ 1,061
101-275-941-000	Printer/Copier Lease/Maint (E)	\$ 4,156	\$ 6,000	\$ 6,000	\$ 7,601
101-275-978-010	Technology Non-Depreciable (E)	\$ -	\$ 1,500	\$ 8,510	\$ 800
Total General Government Expenses		\$ 887,438	\$ 567,147	\$ 578,755	\$ 582,815

Police

101-301-702-000	Full-time Wages (E)	\$ 655,156	\$ 845,712	\$ 668,000	\$ 818,874
101-301-702-010	Full-time Wages - Clerical (E)	\$ 89,553	\$ 94,785	\$ 94,785	\$ 100,111
101-301-703-000	Administratr/Supervsr Salaries (E)	\$ 169,136	\$ 179,754	\$ 179,754	\$ 189,417
101-301-709-000	Social Security Taxes (E)	\$ 74,362	\$ 93,054	\$ 78,000	\$ 96,412
101-301-710-000	Comp Time Payout (E)	\$ 5,159	\$ -	\$ 2,000	\$ -
101-301-712-000	Cash in Lieu of Benefits (E)	\$ 8,307	\$ 9,600	\$ 10,400	\$ 9,600
101-301-713-000	Overtime (E)	\$ 36,628	\$ 60,311	\$ 60,000	\$ 63,000
101-301-713-010	Double Overtime (E)	\$ 31,447	\$ 34,000	\$ 28,000	\$ 35,000
101-301-713-020	Overtime - Clerical (E)	\$ 393	\$ 1,685	\$ 1,600	\$ 1,750
101-301-714-000	Longevity Pay (E)	\$ 2,164	\$ 1,324	\$ 1,324	\$ 1,500
101-301-716-000	MERS Defined Contributions (E)	\$ 53,686	\$ 57,478	\$ 53,200	\$ 46,699
101-301-717-000	MERS Defined Benefit Plan (E)	\$ 311,969	\$ 368,726	\$ 392,550	\$ 390,837
101-301-717-010	MERS Defined Benefit Hybrd Plan (E)	\$ 25,310	\$ 41,594	\$ 41,000	\$ 63,536
101-301-718-000	Health Insurance - Premiums (E)	\$ 143,501	\$ 198,432	\$ 140,000	\$ 158,833
101-301-718-010	Health Insurance - HSA (E)	\$ 7,530	\$ 4,878	\$ 4,500	\$ 4,500
101-301-719-000	Dental Insurance - Premiums (E)	\$ 10,631	\$ 11,800	\$ 11,800	\$ 11,782
101-301-721-000	Clothing Allowance (E)	\$ 1,500	\$ 2,350	\$ 2,000	\$ 2,200
101-301-724-000	Life Insurance Premium (E)	\$ 1,730	\$ 2,220	\$ 2,220	\$ 1,900
101-301-751-000	Operating Supplies (E)	\$ 5,985	\$ 7,000	\$ 6,000	\$ 7,000
101-301-756-000	Equipment Rep & Maint Supplies (E)	\$ 2,432	\$ 1,500	\$ 6,000	\$ 2,500
101-301-757-000	Vehicle Repair & Maint Suppl (E)	\$ 2,113	\$ 3,000	\$ 5,000	\$ 3,000
101-301-759-000	Gasoline (E)	\$ 20,835	\$ 22,000	\$ 21,500	\$ 23,000
101-301-762-000	Wellness/Medical Supplies (E)	\$ 32	\$ 600	\$ 300	\$ 300
101-301-766-000	Disposable Technology (E)	\$ 334	\$ 1,000	\$ 350	\$ 1,000

General Fund

Account	Title	2025 Actual	2026 Budget	2026 Estimated	2027 Requested
101-301-767-000	Clothing (E)	\$ 539	\$ 500	\$ 500	\$ 500
101-301-768-000	Uniforms (E)	\$ 2,998	\$ 5,000	\$ 5,000	\$ 6,000
101-301-777-000	Office Supplies (E)	\$ 77	\$ 500	\$ 500	\$ 500
101-301-781-000	Supplies - Police Reserves (E)	\$ 3,916	\$ 500	\$ 4,700	\$ 1,000
101-301-782-000	Supplies - National Night Out (E)	\$ -	\$ 6,000	\$ 5,534	\$ -
101-301-784-000	Supplies - Community Policing (E)	\$ 5,788	\$ 3,000	\$ 4,300	\$ 3,500
101-301-787-000	Website Access/LEIN Tokens (E)	\$ 264	\$ 264	\$ 600	\$ 600
101-301-790-000	Books (E)	\$ -	\$ 300	\$ -	\$ 300
101-301-792-000	Software Subscriptions (E)	\$ 16,749	\$ 18,800	\$ 18,800	\$ 37,500
101-301-806-000	Legal Services (E)	\$ 13,616	\$ 12,000	\$ 2,500	\$ 10,000
101-301-812-000	HR Contracted Services (E)	\$ 475	\$ 500	\$ 500	\$ 500
101-301-814-000	Pre-employment Screenings (E)	\$ 2,152	\$ 1,500	\$ 1,000	\$ 1,500
101-301-823-000	Interpreter Fees (E)	\$ -	\$ 1,000	\$ 1,000	\$ 1,000
101-301-828-000	Uniform/Laundry Services (E)	\$ 2,070	\$ 2,000	\$ 2,000	\$ 2,300
101-301-835-000	Health/Wellness Services (E)	\$ -	\$ 500	\$ 500	\$ 500
101-301-843-000	Medical Provider Services (E)	\$ 933	\$ 1,000	\$ 1,000	\$ 1,000
101-301-849-000	Cell Phone/Stipend (E)	\$ 1,555	\$ -	\$ 1,500	\$ 1,600
101-301-850-000	Telephone (E)	\$ 4,032	\$ -	\$ 7,000	\$ 6,084
101-301-851-000	Mail/Postage (E)	\$ 23	\$ 100	\$ 100	\$ 200
101-301-855-000	Police Reserves Services (E)	\$ 150	\$ 500	\$ 500	\$ 500
101-301-856-000	National Night Out Services (E)	\$ 465	\$ 3,000	\$ 1,698	\$ -
101-301-858-000	Community Policing Services (E)	\$ -	\$ 1,000	\$ 1,000	\$ 500
101-301-861-000	Transportation - Mileage Reimb (E)	\$ -	\$ -	\$ -	\$ 200
101-301-881-000	Advertising (E)	\$ 70	\$ 250	\$ 250	\$ 250
101-301-886-000	Photography/Videography (E)	\$ -	\$ 200	\$ -	\$ 5,500
101-301-891-000	Licenses and Fees (E)	\$ 47	\$ 250	\$ 50	\$ 250
101-301-892-000	Software Licenses (E)	\$ -	\$ 10,500	\$ 300	\$ -
101-301-900-000	Printing and Publishing (E)	\$ 75	\$ 1,500	\$ 1,500	\$ 1,500
101-301-905-000	School Crossing Guards (E)	\$ 15,956	\$ 16,000	\$ 17,000	\$ 17,600
101-301-909-000	Training (E)	\$ 14,927	\$ 6,000	\$ 12,000	\$ 7,000

General Fund

Account	Title	2025 Actual	2026 Budget	2026 Estimated	2027 Requested
101-301-909-010	State Employed Recruit Trning (E)	\$ -	\$ -	\$ 85	\$ -
101-301-909-020	State CPE for LE Training (E)	\$ -	\$ -	\$ 3,618	\$ -
101-301-910-000	Professional Development (E)	\$ 52	\$ 2,500	\$ 2,500	\$ 2,500
101-301-911-000	Conferences (E)	\$ -	\$ -	\$ -	\$ -
101-301-913-000	Travel/Lodging (E)	\$ 56	\$ -	\$ 700	\$ -
101-301-915-000	Memberships (E)	\$ 830	\$ 300	\$ 950	\$ 1,000
101-301-916-000	Dues and Fees (E)	\$ -	\$ 500	\$ 100	\$ -
101-301-919-000	Waste Disposal (E)	\$ -	\$ 150	\$ 150	\$ 150
101-301-931-000	Equipment Repair & Maintenance (E)	\$ -	\$ 1,000	\$ 1,000	\$ 3,000
101-301-932-000	Vehicle Repair & Maintenance (E)	\$ 5,819	\$ -	\$ 2,650	\$ 6,000
101-301-933-000	Software Maintenance Agreement (E)	\$ 3,800	\$ 12,000	\$ 12,000	\$ -
101-301-935-000	Property Liability Insurance (E)	\$ 20,297	\$ 21,000	\$ 22,115	\$ 23,221
101-301-936-000	Vehicle Liability Insurance (E)	\$ 3,660	\$ 4,000	\$ 3,285	\$ 3,448
101-301-938-000	Bond Insurance (E)	\$ 155	\$ 160	\$ 100	\$ 100
101-301-939-000	Workers Compensation Insurance (E)	\$ 13,122	\$ 14,000	\$ 8,696	\$ 15,000
101-301-941-000	Printer/Copier Lease/Maint (E)	\$ 3,285	\$ 3,700	\$ 4,000	\$ 5,649
101-301-978-010	Technology - Non-depreciable (E)	\$ -	\$ -	\$ -	\$ -
101-301-980-000	Equipment/Furniture - Deprecbl (E)	\$ 12,120	\$ 15,000	\$ 17,200	\$ -
101-301-980-010	Equipment/Furniture - Non-depr (E)	\$ -	\$ 111,000	\$ 95,600	\$ 50,000
101-301-980-050	Lease Cap Outlay Public Safety (E)	\$ 21,481	\$ -	\$ -	\$ -
101-301-981-000	Vehicles - Depreciable (E)	\$ 64,933	\$ -	\$ -	\$ 125,000
Total Police Expense		\$ 1,896,380	\$ 2,320,777	\$ 2,076,364	\$ 2,375,703
<i>Code Compliance</i>					
101-335-704-000	Part-time Wages (E)	\$ 30,322	\$ 33,600	\$ 33,600	\$ 35,000
101-335-709-000	Social Security Taxes (E)	\$ 2,503	\$ 2,570	\$ 2,570	\$ 2,700
101-335-712-000	Cash in Lieu of Benefits (E)	\$ 2,400	\$ 2,400	\$ 2,400	\$ 2,400
101-335-724-000	Life Insurance Premium (E)	\$ -	\$ 60	\$ 60	\$ 56
101-335-751-000	Operating Supplies (E)	\$ -	\$ -	\$ -	\$ 200
101-335-757-000	Vehicle Repair and Maint Suppl (E)	\$ 84	\$ 300	\$ 300	\$ 500

General Fund

Account	Title	2025 Actual	2026 Budget	2026 Estimated	2027 Requested
101-335-766-000	Disposable Technology (E)	\$ 43	\$ 150	\$ 150	\$ 500
101-335-767-000	Clothing (E)	\$ -	\$ 200	\$ 200	\$ 200
101-335-791-000	Subscriptions and Publications (E)	\$ 75	\$ -	\$ -	\$ 2,100
101-335-806-000	Legal Services (E)	\$ 10,699	\$ 15,000	\$ 5,000	\$ 8,000
101-335-849-000	Cell Phone/Stipend (E)	\$ 488	\$ 500	\$ 500	\$ 452
101-335-850-000	Telephone (E)	\$ 70	\$ 150	\$ 86	\$ 84
101-335-900-000	Printing and Publishing (E)	\$ 69	\$ 100	\$ 80	\$ 100
101-335-915-000	Memberships (E)	\$ -	\$ 80	\$ 80	\$ 80
101-335-932-000	Vehicle Repair and Maintenance (E)	\$ -	\$ 500	\$ 500	\$ 500
101-335-936-000	Vehicle Liability Insurance (E)	\$ -	\$ -	\$ -	\$ -
101-335-939-000	Workers Compensation Insurance (E)	\$ 49	\$ 50	\$ 30	\$ 240
Total Code Enforcement		\$ 46,803	\$ 55,660	\$ 45,556	\$ 53,112

Fire Department

101-336-702-000	Full-time Wages (E)	\$ 42,638	\$ 101,338	\$ 101,900	\$ 106,496
101-336-703-000	Administratr/Supervsr Salaries (E)	\$ 84,127	\$ 88,213	\$ 88,213	\$ 93,040
101-336-704-000	Part-time Wages - POC FF (E)	\$ 40,839	\$ 42,000	\$ 53,923	\$ 77,000
101-336-709-000	Social Security Taxes (E)	\$ 12,399	\$ 17,721	\$ 18,000	\$ 22,640
101-336-712-000	Cash in Lieu of Benefits (E)	\$ 277	\$ -	\$ -	\$ -
101-336-713-000	Overtime (E)	\$ 6,923	\$ 2,850	\$ 19,000	\$ 10,000
101-336-713-010	Double Overtime (E)	\$ 131	\$ -	\$ 1,694	\$ 1,500
101-336-716-000	MERS Defined Contributions (E)	\$ 5,712	\$ 7,260	\$ 8,705	\$ 12,657
101-336-717-000	MERS Defined Benefit Plan (E)	\$ 58,356	\$ 48,000	\$ 50,865	\$ 50,000
101-336-717-010	MERS Defined Benefit Hybrd Plan (E)	\$ 7,253	\$ 11,695	\$ 13,400	\$ 8,831
101-336-718-000	Health Insurance - Premiums (E)	\$ 29,044	\$ 61,256	\$ 54,000	\$ 56,800
101-336-718-010	Health Insurance - HSA (E)	\$ 1,470	\$ 1,027	\$ 1,100	\$ 1,700
101-336-719-000	Dental Insurance - Premiums (E)	\$ 1,139	\$ 2,135	\$ 2,615	\$ 2,517
101-336-724-000	Life Insurance (E)	\$ 235	\$ 390	\$ 390	\$ 375
101-336-726-000	Short-term Disability (E)	\$ -	\$ -	\$ -	\$ -
101-336-727-000	Long-term Disability (E)	\$ -	\$ -	\$ -	\$ -

General Fund

Account	Title	2025 Actual	2026 Budget	2026 Estimated	2027 Requested
101-336-751-000	Operating Supplies (E)	\$ 1,353	\$ 2,500	\$ 2,000	\$ 2,500
101-336-756-000	Equipment Rep & Maint Supplies (E)	\$ 2,920	\$ 4,000	\$ 4,000	\$ 5,000
101-336-757-000	Vehicle Repair & Mnt Supplies (E)	\$ 598	\$ 3,500	\$ 4,500	\$ 10,000
101-336-758-000	Diesel Fuel (E)	\$ 4,539	\$ 4,000	\$ 4,100	\$ 4,500
101-336-759-000	Gasoline (E)	\$ 5,003	\$ 4,500	\$ 5,000	\$ 4,500
101-336-760-000	Maintenance Supplies-Custodial (E)	\$ 2,868	\$ 4,500	\$ 3,500	\$ 4,000
101-336-762-000	Wellness/Medical Supplies (E)	\$ 3,471	\$ 3,000	\$ 3,000	\$ 3,000
101-336-763-000	Safety Supplies (E)	\$ -	\$ -	\$ 260	\$ 1,000
101-336-766-000	Disposable Technology (E)	\$ 154	\$ 200	\$ 810	\$ 1,000
101-336-768-000	Uniforms (E)	\$ 3,242	\$ 2,000	\$ 2,000	\$ 2,000
101-336-772-000	Promotions Supplies (E)	\$ 1,509	\$ 1,500	\$ 1,500	\$ 1,600
101-336-777-000	Office Supplies (E)	\$ 37	\$ 200	\$ 200	\$ 250
101-336-822-000	Maintenance Contracts (E)	\$ -	\$ -	\$ 845	\$ 1,200
101-336-828-000	Uniform Cleaning/Laundry (E)	\$ 495	\$ 1,000	\$ 1,100	\$ 2,000
101-336-835-000	Health/Wellness Services (E)	\$ 1,485	\$ 5,000	\$ 5,000	\$ 5,000
101-336-848-000	Tablets (E)	\$ 388	\$ 600	\$ 600	\$ 684
101-336-849-000	Cell Phone/Stipend (E)	\$ 878	\$ 900	\$ 1,375	\$ 1,170
101-336-850-000	Telephone (E)	\$ 351	\$ 500	\$ 425	\$ 408
101-336-851-000	Mail/Postage (E)	\$ -	\$ 50	\$ 90	\$ 100
101-336-891-000	Licenses and Fees (E)	\$ 248	\$ 250	\$ 250	\$ -
101-336-892-000	Software Licenses (E)	\$ -	\$ -	\$ -	\$ 15,000
101-336-895-000	Registration Fees/Annual Cert (E)	\$ -	\$ 1,500	\$ -	\$ -
101-336-900-000	Printing and Publishing (E)	\$ 110	\$ 500	\$ 985	\$ 500
101-336-909-000	Training (E)	\$ 5,179	\$ 6,900	\$ 6,000	\$ 2,000
101-336-909-010	BEDHD FD Training Funds Exp (E)	\$ 3,100	\$ -	\$ 4,400	\$ 7,500
101-336-911-000	Conferences (E)	\$ -	\$ 1,500	\$ 822	\$ 3,500
101-336-912-000	Meetings (E)	\$ 2,518	\$ -	\$ 145	\$ 300
101-336-915-000	Memberships (E)	\$ 554	\$ 2,000	\$ 1,000	\$ 750
101-336-916-000	Dues and Fees (E)	\$ 550	\$ 17,152	\$ 15,000	\$ 6,000
101-336-918-590	Sewer (E)	\$ -	\$ -	\$ 1,600	\$ 2,500

General Fund

Account	Title	2025 Actual	2026 Budget	2026 Estimated	2027 Requested
101-336-918-591	Water (E)	\$ -	\$ -	\$ 950	\$ 1,800
101-336-919-000	Waste Disposal (E)	\$ 391	\$ 400	\$ 536	\$ 587
101-336-920-000	Electric (E)	\$ 4,848	\$ 6,000	\$ 7,000	\$ 7,064
101-336-921-000	Natural Gas (E)	\$ 5,736	\$ 5,000	\$ 6,000	\$ 6,293
101-336-929-010	Lawn/Landscaping/WeedControl (E)	\$ 930	\$ 650	\$ 1,072	\$ 576
101-336-930-000	Building Repair & Maintenance (E)	\$ 9,036	\$ 10,000	\$ 22,000	\$ 10,000
101-336-931-000	Equipment Repair & Maintenance (E)	\$ 2,811	\$ 5,000	\$ 4,000	\$ 5,000
101-336-932-000	Vehicle Repairs & Maintenance (E)	\$ 25,025	\$ 20,000	\$ 20,000	\$ 16,000
101-336-935-000	Property Liability Insurance (E)	\$ 2,096	\$ 2,200	\$ 3,313	\$ 3,479
101-336-936-000	Vehicle Liability Insurance (E)	\$ 12,412	\$ 13,000	\$ 14,239	\$ 14,951
101-336-939-000	Workers Compensation Insurance (E)	\$ 4,976	\$ 5,500	\$ 4,326	\$ 12,932
101-336-941-000	Printer/Copier Lease/Maint (E)	\$ (1,193)	\$ 1,100	\$ 1,164	\$ 1,100
101-336-943-000	Testing Services (E)	\$ 11,825	\$ 2,500	\$ 1,165	\$ -
101-336-944-000	Inspection Services (E)	\$ 432	\$ 11,455	\$ 14,425	\$ 16,000
101-336-975-000	Buildings & Building Imp - Dep (E)	\$ -	\$ 57,000	\$ 29,500	\$ -
101-336-977-010	Eqp Shop - Non-depr - Turnout (E)	\$ 4,072	\$ 13,340	\$ 14,400	\$ 10,500
101-336-978-010	Technology - Non-depreciable (E)	\$ 1,677	\$ 10,500	\$ 10,000	\$ 10,000
101-336-980-000	Equipment/Furniture - Deprecbl (E)	\$ -	\$ 34,000	\$ 53,300	\$ 41,500
101-336-980-010	Equipment/Furniture - Non-depr (E)	\$ 50,981	\$ 10,150	\$ 20,754	\$ 30,000
101-336-981-000	Vehicles - Depreciable (E)	\$ -	\$ -		\$ 60,000
Total Fire Department Expense		\$ 468,148	\$ 659,432	\$ 712,456	\$ 779,300
<i>Parking Downtown (Non Special Assessment)</i>					
101-446-756-000	Repair & Maint Supplies (E)	\$ 335	\$ 1,500	\$ 1,000	\$ 1,500
101-446-918-591	Water (E)	\$ -	\$ -	\$ 2,000	\$ 3,200
101-446-919-000	Waste Disposal (E)	\$ 777	\$ 500	\$ 800	\$ 852
101-446-920-000	Electric (E)	\$ 3,028	\$ 3,000	\$ 3,000	\$ 2,885
101-446-929-000	Snowplowing/Snow Removal (E)	\$ -	\$ 5,000	\$ 5,000	\$ 5,000
101-446-929-010	Lawn Maint/Lndscpng/Weed Cntrl (E)	\$ 3,351	\$ 8,000	\$ 3,500	\$ 1,536
101-446-929-020	Cont Line Painting/Pvmt Markng (E)	\$ 606	\$ 1,000	\$ 1,000	\$ 1,000
Total Parking Expense		\$ 8,098	\$ 19,000	\$ 16,300	\$ 15,973

General Fund

Account	Title	2025 Actual	2026 Budget	2026 Estimated	2027 Requested
<i>Parking Downtown (Special Assessment)</i>					
101-447-756-000	Repair & Maintenance Supplies (E)	\$ 177	\$ -	\$ 40	\$ -
101-447-918-591	Water (E)	\$ -	\$ -	\$ 3,000	\$ 4,500
101-447-919-000	Waste Disposal (E)	\$ 799	\$ 760	\$ 800	\$ 852
101-447-920-000	Electric (E)	\$ 1,454	\$ 1,700	\$ 1,700	\$ 1,821
101-447-929-000	Snowplowing/Snow Removal (E)	\$ -	\$ 5,000	\$ 5,000	\$ 5,000
101-447-929-010	Lawn Maint/Lndscpng/Weed Cntrl (E)	\$ 4,608	\$ 7,500	\$ 5,000	\$ 2,720
101-447-929-020	Cont Line Painting/Pvmt Markng (E)	\$ 1,073	\$ 2,000	\$ 2,000	\$ 1,685
101-447-934-000	Other Repair and Maintenance (E)	\$ 1,196	\$ 5,000	\$ 5,000	\$ 5,500
101-447-940-000	Equipment Fund Rentals (E)	\$ 11,796	\$ 5,500	\$ 10,000	\$ 13,500
Total Parking SAD Expense		\$ 21,103	\$ 27,460	\$ 32,540	\$ 35,578
<i>Streetlighting</i>					
101-448-920-000	Electric (E)	\$ 109,487	\$ 118,000	\$ 112,000	\$ 110,000
101-448-934-000	Electrical Services (E)	\$ -	\$ -		\$ -
Total Streetlighting Expense		\$ 109,487	\$ 118,000	\$ 112,000	\$ 110,000
<i>Community Services</i>					
101-580-702-000	Full-time Wages (E)	\$ 36,871	\$ 61,104	\$ 61,104	\$ 77,200
101-580-703-000	Administratr/Suprvsr Salaries (E)	\$ -	\$ -	\$ -	\$ -
101-580-706-010	Sick Time Bonus (E)	\$ 38	\$ -	\$ -	\$ -
101-580-707-006	Part-time Wages (E)	\$ -	\$ -	\$ -	\$ 2,000
101-580-709-000	Social Security Taxes (E)	\$ 3,647	\$ 4,820	\$ 4,820	\$ 7,300
101-580-710-000	Comp Time Payout (E)	\$ -	\$ 1,862	\$ 1,862	\$ 2,076
101-580-712-000	Cash in Lieu of Benefits (E)	\$ 1,200	\$ 1,200	\$ 1,200	\$ 1,200
101-580-713-000	Overtime (E)	\$ 9,032	\$ 9,494	\$ 9,494	\$ 9,719
101-580-713-010	Double Overtime (E)	\$ 519	\$ 3,351	\$ 1,000	\$ 1,000
101-580-714-000	Longevity Pay (E)	\$ 266	\$ -	\$ 275	\$ 350
101-580-716-000	MERS Defined Contributions (E)	\$ 1,917	\$ 2,601	\$ 2,830	\$ 5,800
101-580-717-010	MERS Defind Benefit Hybrd Plan (E)	\$ 2,348	\$ 3,533	\$ 3,600	\$ 3,600
101-580-718-000	Health Insurance - Premiums (E)	\$ 4,515	\$ 14,957	\$ 16,700	\$ 20,000

General Fund

Account	Title	2025 Actual	2026 Budget	2026 Estimated	2027 Requested
101-580-718-010	Health Insurance - HSA (E)	\$ -	\$ -	\$ 150	\$ 150
101-580-719-000	Dental Insurance - Premiums (E)	\$ 234	\$ 763	\$ 763	\$ 1,000
101-580-721-000	Clothing Allowance (E)	\$ 115	\$ 230	\$ 230	\$ 230
101-580-724-000	Life Insurance (E)	\$ 80	\$ 220	\$ 220	\$ 87
101-580-726-000	Short-term Disability (E)	\$ -	\$ -	\$ -	\$ -
101-580-727-000	Long-term Disability (E)	\$ -	\$ -	\$ -	\$ -
101-580-751-000	Operating Supplies (E)	\$ 519	\$ 700	\$ 500	\$ -
101-580-756-000	Repair & Maintenance Supplies (E)	\$ 99	\$ 200	\$ 100	\$ -
101-580-767-000	Clothing (E)	\$ -	\$ -	\$ -	\$ -
101-580-772-000	Promotions Supplies (E)	\$ 5,157	\$ -	\$ -	\$ -
101-580-828-000	Uniform/Laundry Service (E)	\$ 615	\$ 400	\$ 750	\$ 900
101-580-830-000	Other Contracted Services (E)	\$ 40,646	\$ 144,032	\$ 165,000	\$ 113,504
101-580-835-000	Health/Wellness Services (E)	\$ 137	\$ 100	\$ 260	\$ 360
101-580-849-000	Cell Phone/Stipend (E)	\$ 255	\$ 180	\$ 500	\$ 750
101-580-894-000	Permits (E)	\$ -	\$ 600	\$ 750	\$ 750
101-580-909-000	Training (E)	\$ -	\$ 200	\$ 200	\$ 200
101-580-918-590	Sewer (E)	\$ -	\$ -	\$ -	\$ -
101-580-918-591	Water (E)	\$ -	\$ -	\$ -	\$ -
101-580-919-000	Waste Disposal (E)	\$ 1,978	\$ 2,000	\$ 2,000	\$ 2,046
101-580-920-000	Electric (E)	\$ 1,897	\$ 2,000	\$ 2,000	\$ 2,128
101-580-929-000	Grounds Repair and Maintenance (E)	\$ 11,490	\$ 3,000	\$ 5,000	\$ 5,214
101-580-929-010	Lawn/Landscaping/Weed Control (E)	\$ -	\$ 1,000	\$ 500	\$ 1,000
101-580-930-000	Building Repair & Maintenance (E)	\$ 299	\$ -	\$ -	\$ -
101-580-935-000	Property Liability Insurance (E)	\$ 44	\$ 46	\$ 48	\$ 55
101-580-939-000	Workers Compensation Insurance (E)	\$ 1,200	\$ 1,235	\$ 652	\$ 1,500
101-580-940-000	Equipment Fund Rentals (E)	\$ 122,973	\$ 145,000	\$ 140,000	\$ 145,000
101-580-940-010	Rentals (E)	\$ 1,646	\$ 1,500	\$ 1,500	\$ 1,800
101-580-974-000	Land Improvements - Depreciabl (E)	\$ -	\$ -	\$ -	\$ 145,000
101-580-974-010	Land Improvements - Non-dprcbl (E)	\$ 21,970	\$ -	\$ -	\$ -
Total Community Services		\$ 271,706	\$ 406,328	\$ 424,008	\$ 551,919

General Fund

Account	Title	2025 Actual	2026 Budget	2026 Estimated	2027 Requested
<i>Inspections</i>					
101-371-810-000	Inspections Contractd Services (E)	\$ 177,921	\$ 65,000	\$ 30,240	\$ 75,000
Total Inspections Expense		\$ 177,921	\$ 65,000	\$ 30,240	\$ 75,000
<i>Planning and Zoning</i>					
101-701-701-000	Board Stipends (E)	\$ 2,350.00	\$ 2,500.00	\$ 2,500.00	\$ 3,600.00
101-701-709-000	Social Security Taxes (E)	\$ 179.78	\$ 275.00	\$ 200.00	\$ 275.00
101-701-807-000	Planning Services (E)	\$ 8,119.50	\$ 10,000.00	\$ 5,000.00	\$ 15,000.00
101-701-848-000	Tablets (E)	\$ 1,310.89	\$ 1,300.00	\$ 1,300.00	\$ 1,350.00
101-701-900-000	Printing and Publishing (E)	\$ 16.50	\$ 50.00	\$ 22.00	\$ 800.00
101-701-909-000	Training (E)	\$ -	\$ 2,500.00	\$ 800.00	\$ 2,000.00
101-701-939-000	Workers Compensation Insurance (E)	\$ 10.56	\$ 11.00	\$ 3.00	\$ 5.00
Total Planning and Zoning Expense		\$ 11,987.23	\$ 16,636.00	\$ 9,825.00	\$ 23,030.00
<i>Joint Planning and Zoning</i>					
101-703-806-000	Legal Services (E)	\$ 116	\$ 1,350	\$ 2,000	\$ 1,000
101-703-900-000	Printing and Publishing (E)	\$ -	\$ -	\$ 300	\$ 300
Total Joint Planning and Zoning		\$ 116	\$ 1,350	\$ 2,300	\$ 1,300
<i>Community Development</i>					
101-728-702-000	Full-time Wages (E)	\$ 21,017	\$ 22,360	\$ 22,360	\$ 23,213
101-728-703-000	Administratr/Supervsr Salaries (E)	\$ 73,538	\$ 78,021	\$ 77,832	\$ 82,355
101-728-704-000	Part-time Wages (E)	\$ 10,228	\$ 19,240	\$ 16,000	\$ 20,020
101-728-709-000	Social Security Taxes (E)	\$ 7,973	\$ 9,335	\$ 8,600	\$ 9,792
101-728-712-000	Cash in Lieu of Benefits (E)	\$ 3,184	\$ 2,400	\$ 2,400	\$ 2,400
101-728-713-000	Overtime (E)	\$ 11	\$ -	\$ 10	\$ -
101-728-716-000	MERS Defined Contributions (E)	\$ 4,225	\$ 3,844	\$ 3,844	\$ 6,218
101-728-717-010	MERS Defind Benefit Hybrd Plan (E)	\$ 5,541	\$ 6,194	\$ 6,194	\$ 4,339
101-728-718-000	Health Insurance - Premiums (E)	\$ 6,285	\$ 8,996	\$ 8,996	\$ 8,930
101-728-718-010	Health Insurance - HSA (E)	\$ -	\$ -	\$ -	\$ -
101-728-719-000	Dental Insurance - Premiums (E)	\$ 894	\$ 990	\$ 1,005	\$ 1,020

General Fund

Account	Title	2025 Actual	2026 Budget	2026 Estimated	2027 Requested
101-728-724-000	Life Insurance (E)	\$ 197	\$ 210	\$ 210	\$ 174
101-728-766-000	Disposable Technology (E)	\$ -	\$ -	\$ -	\$ -
101-728-792-000	Software Subscriptions (E)	\$ 1,170	\$ 1,335	\$ 1,400	\$ 1,300
101-728-806-000	Legal Services (E)	\$ 9,020	\$ 5,500	\$ 2,500	\$ 5,000
101-728-849-000	Cell Phone/Stipend (E)	\$ 648	\$ 612	\$ 465	\$ 500
101-728-850-000	Telephone (E)	\$ 211	\$ 250	\$ 250	\$ 252
101-728-861-000	Transportation - Mileage Reimb (E)	\$ 106	\$ 200	\$ 125	\$ 200
101-728-900-000	Printing and Publishing (E)	\$ -	\$ 100	\$ 110	\$ 100
101-728-909-000	Training (E)	\$ -	\$ 150	\$ 150	\$ 150
101-728-911-000	Conferences (E)	\$ 389	\$ 500	\$ -	\$ 500
101-728-912-000	Meetings (E)	\$ 20	\$ 50	\$ 50	\$ 20
101-728-915-000	Memberships (E)	\$ 325	\$ 350	\$ 350	\$ 350
101-728-939-000	Workers Compensation Insurance (E)	\$ 264	\$ 270	\$ 178	\$ 506
Total Community Development		\$ 145,245	\$ 160,907	\$ 153,029	\$ 167,339
<i>Cable Access</i>					
101-747-704-000	Part-time Wages (E)	\$ 9,858	\$ 10,675	\$ 10,675	\$ 11,200
101-747-709-000	Social Security Taxes (E)	\$ 754	\$ 817	\$ 817	\$ 857
101-747-766-000	Disposable Technology (E)	\$ -	\$ 300	\$ 300	\$ 200
101-747-850-000	Telephone (E)	\$ 70	\$ 100	\$ 90	\$ 84
101-747-939-000	Workers Compensation Insurance (E)	\$ 26	\$ 30	\$ 17	\$ 36
Total Cable Access		\$ 10,708	\$ 11,922	\$ 11,899	\$ 12,377
<i>Parks and Recreation</i>					
101-751-702-000	Full-time Wages (E)	\$ 36,871	\$ 50,152	\$ 50,152	\$ 53,955
101-751-703-000	Administratr/Supervsr Salaries (E)	\$ -	\$ -	\$ -	\$ -
101-751-706-010	Sick Time Bonus (E)	\$ 38	\$ -	\$ -	\$ -
101-751-709-000	Social Security Taxes (E)	\$ 3,319	\$ 4,355	\$ 4,355	\$ 4,888
101-751-710-000	Comp Time Payout (E)	\$ -	\$ 1,862	\$ 1,862	\$ 2,076
101-751-712-000	Cash in Lieu of Benefits (E)	\$ 1,200	\$ 1,200	\$ 1,200	\$ 1,200
101-751-713-000	Overtime (E)	\$ 4,525	\$ 3,491	\$ 7,500	\$ 4,226

General Fund

Account	Title	2025 Actual	2026 Budget	2026 Estimated	2027 Requested
101-751-713-010	Double Overtime (E)	\$ 519	\$ 1,489	\$ 1,500	\$ 1,803
101-751-714-000	Longevity Pay (E)	\$ 266	\$ -	\$ 275	\$ 440
101-751-716-000	MERS Defined Contributions (E)	\$ 1,916	\$ 1,945	\$ 2,410	\$ 3,853
101-751-717-010	MERS Defind Benefit Hybrd Plan (E)	\$ 2,348	\$ 3,082	\$ 4,250	\$ 2,351
101-751-718-000	Health Insurance - Premiums (E)	\$ 4,515	\$ 11,232	\$ 11,335	\$ 11,031
101-751-718-010	Health Insurance - HSA (E)	\$ -	\$ -	\$ 150	\$ -
101-751-719-000	Dental Insurance - Premiums (E)	\$ 234	\$ 563	\$ 563	\$ 290
101-751-721-000	Clothing Allowance (E)	\$ 115	\$ 230	\$ 230	\$ 230
101-751-724-000	Life Insurance (E)	\$ 80	\$ 120	\$ 120	\$ 58
101-751-726-000	Short-term Disability (E)	\$ -	\$ -	\$ -	\$ -
101-751-727-000	Long-term Disability (E)	\$ -	\$ -	\$ -	\$ -
101-751-751-000	Operating Supplies (E)	\$ 662	\$ 3,300	\$ 3,300	\$ 3,300
101-751-756-000	Repair & Maintenance Supplies (E)	\$ 8,821	\$ 15,000	\$ 15,000	\$ 15,000
101-751-760-000	Maintenance Supplies - Custodl (E)	\$ 3,305	\$ 4,500	\$ 4,500	\$ 4,500
101-751-763-000	Safety Supplies (E)	\$ -	\$ -	\$ -	\$ -
101-751-765-000	Small Tools (E)	\$ 37	\$ 200	\$ 200	\$ 200
101-751-801-000	Professional Services (E)	\$ -	\$ 5,000	\$ 13,000	\$ -
101-751-828-000	Uniform/Laundry Service (E)	\$ 615	\$ -	\$ 800	\$ 801
101-751-835-000	Health/Wellness Services (E)	\$ 137	\$ 100	\$ 140	\$ 150
101-751-849-000	Cell Phone/Stipend (E)	\$ 255	\$ 120	\$ 360	\$ 360
101-751-877-000	Contracted Recreation Services (E)	\$ 35,000	\$ 35,000	\$ 35,000	\$ 35,000
101-751-891-000	Licenses and fees (E)	\$ 1,207	\$ 50	\$ 100	\$ 50
101-751-894-000	Permits (E)	\$ -	\$ 75	\$ 75	\$ 75
101-751-900-000	Printing and Publishing (E)	\$ -	\$ 250	\$ -	\$ -
101-751-909-000	Training (E)	\$ -	\$ 200	\$ 200	\$ 200
101-751-918-590	Sewer (E)	\$ -	\$ -	\$ 4,500	\$ 4,500
101-751-918-591	Water (E)	\$ -	\$ -	\$ 2,300	\$ 6,000
101-751-919-000	Waste Disposal (E)	\$ 777	\$ 500	\$ 860	\$ 852
101-751-920-000	Electric (E)	\$ 6,263	\$ 6,500	\$ 6,600	\$ 7,034
101-751-921-000	Natural Gas (E)	\$ 1,295	\$ 1,300	\$ 1,450	\$ 1,390
101-751-929-000	Grounds Repair and Maintenance (E)	\$ 1,077	\$ 8,000	\$ 8,000	\$ 3,000

General Fund

Account	Title	2025 Actual	2026 Budget	2026 Estimated	2027 Requested
101-751-929-010	Lawn/Landscaping/Weed Control (E)	\$ 54,948	\$ 62,000	\$ 62,000	\$ 48,064
101-751-929-030	Tree Maintenance & Planting (E)	\$ 2,568	\$ 5,000	\$ -	\$ 5,000
101-751-929-040	Cont Line Painting/Pvmt Markng (E)	\$ 1,168	\$ 2,500	\$ 2,500	\$ 2,500
101-751-930-000	Building Repair & Maintenance (E)	\$ -	\$ 5,000	\$ 5,000	\$ 18,000
101-751-931-000	Equipment Repair & Maintenance (E)	\$ -	\$ 2,500	\$ 2,500	\$ 2,500
101-751-935-000	Property Liability Insurance (E)	\$ 1,882	\$ 1,975	\$ 3,810	\$ 4,001
101-751-939-000	Workers Compensation Insurance (E)	\$ -	\$ 600	\$ 652	\$ 1,793
101-751-940-000	Equipment Fund Rentals (E)	\$ 24,528	\$ 22,000	\$ 24,000	\$ -
101-751-940-010	Rentals (E)	\$ 5,293	\$ 2,700	\$ 2,700	\$ 2,700
101-751-974-000	Land Improvements - Depreciabl (E)	\$ 57,674	\$ -	\$ -	\$ 283,660
101-751-974-010	Land Improvements - Non-deprec (E)	\$ -	\$ 261,490	\$ 65,550	\$ -
101-751-975-000	Bldg & Bldg Imp - Depreciable (E)	\$ 371,990	\$ 10,000	\$ 120,263	\$ -
101-751-975-010	Bldgs & Bldg Imp - Non-deprcbl (E)	\$ -	\$ -	\$ -	\$ -
Total Parks Expense		\$ 635,446	\$ 535,581	\$ 471,262	\$ 537,031
<i>Arts and Cultural Service</i>					
101-806-876-000	Contracted Cultural Svcs (TAC) (E)	\$ 46,520	\$ 35,000	\$ 35,300	\$ 40,000
101-806-918-590	Sewer (E)	\$ -	\$ -	\$ 1,700	\$ 1,700
101-806-918-591	Water (E)	\$ -	\$ -	\$ 4,000	\$ 4,500
101-806-920-000	Electric (E)	\$ 2,383	\$ -	\$ 2,400	\$ 2,794
101-806-929-010	Lawn/Landscaping/Weed Control (E)	\$ 2,936	\$ 3,500	\$ 3,500	\$ 2,368
101-806-935-000	Property Liability Insurance (E)	\$ 1,755	\$ 1,840	\$ 1,594	\$ 1,674
Total Arts and Culture Expense		\$ 53,594	\$ 40,340	\$ 48,494	\$ 53,036
<i>Other Financing Uses</i>					
101-965-995-202	Transfers Out - Major Streets (E)	\$ 225,000	\$ -	\$ -	\$ -
101-965-995-203	Transfers Out - Local Streets (E)	\$ 150,000	\$ 100,000	\$ 100,000	\$ 150,000
101-965-995-266	Trnsfers Out - Police Training (E)	\$ (411)	\$ 1,500	\$ 1,500	\$ 625
101-965-995-271	Transfers Out - Library Fund (E)	\$ 173,196	\$ 180,124	\$ 180,124	\$ 199,496
Total Transfers Out		\$ 547,785	\$ 281,624	\$ 281,624	\$ 350,121

General Fund

	2025 Actual	2026 Budget	2026 Estimated	2027 Requested
Total General Fund Revenue	\$ 7,479,211	\$ 6,688,125	\$ 7,491,697	\$ 7,081,973
Total General Fund Expense	\$ 6,676,521	\$ 7,389,379	\$ 7,105,493	\$ 7,694,415
Net	\$ 802,690	\$ (701,254)	\$ 386,204	\$ (612,442)
Beginning Fund Balance	\$ 6,268,848			
Revenue	\$ 7,081,973			
Expenses	\$ 7,694,415			
Est. Ending Fund Balance	\$ 5,656,406			
Designated for Streets (former LDFA)	\$ 517,000			
Designated for Airport Loan	\$ 100,000			
Designated from Water Tower Easement	\$ 616,400			
<u>Total Designated Fund Balance</u>	<u>\$ 1,233,400</u>			
Ending Undesignated Fund Balance	\$ 4,423,006			

Major Streets Fund

Account	Title	2025 Actual	2026 Budget	2026 Estimated	2027 Requested
Revenue					
202-100-546-000	State Grants - Highway & Strts (R)	\$ 812,098	\$ 816,849	\$ 805,000	\$ 913,566
202-100-665-000	Interest Earned On Dep & Invst (R)	\$ 31,606	\$ 25,000	\$ 18,250	\$ 18,500
202-100-677-000	Insurance claims/reimbursemnts (R)	\$ -	\$ -	\$ -	\$ -
202-100-699-101	Transfers In - General Fund (R)	\$ 225,000	\$ -	\$ -	\$ -
Total Revenue		\$ 1,068,704	\$ 841,849	\$ 823,250	\$ 932,066
Expenses					
<i>Street Superintendent</i>					
202-450-703-000	Administratr/Supervsr Salaries (E)	\$ 17,650	\$ 18,470	\$ 18,470	\$ 19,482
202-450-709-000	Social Security Taxes (E)	\$ 1,420	\$ 1,413	\$ 1,413	\$ 1,490
202-450-717-000	MERS Defined Benefit Plan (E)	\$ 21,546	\$ 21,751	\$ 21,751	\$ 28,426
202-450-717-010	MERS Defind Benefit Hybrd Plan (E)	\$ -	\$ -	\$ -	\$ -
202-450-718-000	Health Insurance - Premiums (E)	\$ 5,148	\$ 5,278	\$ 5,278	\$ 5,515
202-450-718-010	Health Insurance - HSA (E)	\$ 199	\$ -	\$ -	\$ -
202-450-719-000	Dental Insurance - Premiums (E)	\$ 276	\$ 273	\$ 273	\$ 289
202-450-724-000	Life Insurance (E)	\$ 35	\$ 38	\$ 38	\$ 36
202-450-792-000	Software Subscriptions (E)	\$ 80	\$ 80	\$ 80	\$ 80
202-450-828-000	Uniform/Laundry Services (E)	\$ 22	\$ -	\$ -	\$ 19
202-450-848-000	Tablets (E)	\$ 77	\$ 31	\$ 31	\$ 30
202-450-849-000	Cell Phone/Stipend (E)	\$ 122	\$ 122	\$ 122	\$ 113
202-450-909-000	Training (E)	\$ 1,000	\$ 500	\$ 500	\$ -
202-450-910-000	Professional Development (E)	\$ 885	\$ -	\$ -	\$ -
202-450-911-000	Conferences (E)	\$ -	\$ 1,000	\$ 1,000	\$ 1,000
202-450-939-000	Workers Compensation Insurance (E)	\$ 28	\$ 30	\$ 30	\$ 134
202-450-940-000	Equipment Fund Rentals (E)	\$ -	\$ -	\$ 4,540	\$ 9,080
Total Street Superintendent		\$ 48,488	\$ 48,986	\$ 53,526	\$ 65,694

Major Streets Fund

Account	Title	2025 Actual	2026 Budget	2026 Estimated	2027 Requested
<i>Routine Maintenance</i>					
202-463-702-000	Full-time Wages (E)	\$ 133,856	\$ 139,460	\$ 118,000	\$ 125,158
202-463-706-000	Licensing Bonus (E)	\$ 350	\$ -		\$ 400
202-463-706-010	Sick Time Bonus (E)	\$ 55	\$ -		\$ 60
202-463-709-000	Social Security Taxes (E)	\$ 11,198	\$ 11,710	\$ 11,710	\$ 10,081
202-463-710-000	Comp Time Payout (E)	\$ 2,218	\$ 5,364	\$ 5,364	\$ 4,818
202-463-712-000	Cash in Lieu of Benefits (E)	\$ 563	\$ 480	\$ 480	\$ 480
202-463-713-000	Overtime (E)	\$ 9,503	\$ 387	\$ 5,650	\$ 7,000
202-463-713-010	Double Overtime (E)	\$ 626	\$ 71	\$ 689	\$ 700
202-463-714-000	Longevity Pay (E)	\$ 856	\$ 1,148	\$ 1,148	\$ 846
202-463-716-000	MERS Defined Contributions (E)	\$ 6,302	\$ 5,606	\$ 5,606	\$ 8,070
202-463-717-000	MERS Defined Benefit Plan (E)	\$ -	\$ -	\$ -	\$ -
202-463-717-010	MERS Defind Benefit Hybrd Plan (E)	\$ 7,622	\$ 8,879	\$ 8,879	\$ 2,569
202-463-718-000	Health Insurance - Premiums (E)	\$ 29,804	\$ 37,097	\$ 32,500	\$ 37,422
202-463-718-010	Health Insurance - HSA (E)	\$ 1,275	\$ -	\$ 830	\$ -
202-463-719-000	Dental Insurance - Premiums (E)	\$ 2,153	\$ 1,805	\$ 1,805	\$ 1,900
202-463-721-000	Clothing Allowance (E)	\$ 460	\$ 621	\$ 621	\$ 480
202-463-724-000	Life Insurance (E)	\$ 309	\$ 324	\$ 324	\$ 276
202-463-751-000	Operating Supplies (E)	\$ 1,602	\$ 3,000	\$ 3,000	\$ 3,000
202-463-756-000	Repair & Maintenance Supplies (E)	\$ 2,970	\$ 20,000	\$ 20,000	\$ 20,000
202-463-756-010	Rep & Maint Supplies - Asphalt (E)	\$ 11,147	\$ 25,000	\$ 25,000	\$ 25,000
202-463-756-020	Rep & Mnt Supplies - Storm Swr (E)	\$ -	\$ 15,000	\$ 15,000	\$ 15,000
202-463-763-000	Safety Supplies (E)	\$ 82	\$ 500	\$ 500	\$ 500
202-463-767-000	Clothing (E)	\$ 118	\$ 1,200	\$ 1,200	\$ 1,200
202-463-814-000	Pre-employment Screenings (E)	\$ -	\$ -	\$ 113	\$ -
202-463-828-000	Uniform/Laundry Services (E)	\$ 1,982	\$ 1,500	\$ 2,000	\$ 1,842
202-463-835-000	Health/Wellness Services (E)	\$ 199	\$ 500	\$ 500	\$ 500
202-463-849-000	Cell Phone/Stipend (E)	\$ 924	\$ 720	\$ 720	\$ 900
202-463-891-000	Licenses and Fees (E)	\$ -	\$ -	\$ 170	\$ -
202-463-909-000	Training (E)	\$ 143	\$ 1,000	\$ 1,000	\$ 2,000

Major Streets Fund

Account	Title	2025 Actual	2026 Budget	2026 Estimated	2027 Requested
202-463-929-010	Contracted Sidewalk Repr/Maint (E)	\$ -	\$ 25,000	\$ 25,000	\$ -
202-463-929-020	Contracted Paving/Blacktop (E)	\$ 258,840	\$ 150,000	\$ 156,800	\$ 150,000
202-463-929-030	Contracted Curb and Gutter (E)	\$ -	\$ 30,000	\$ 30,000	\$ 50,000
202-463-929-040	Tree Maintenance & Planting (E)	\$ 10,531	\$ 20,000	\$ 12,000	\$ 30,000
202-463-929-050	Contracted Storm Sewer Maint (E)	\$ 9,345	\$ 44,500	\$ 44,500	\$ -
202-463-939-000	Workers Compensation Insurance (E)	\$ 4,665	\$ 4,800	\$ 2,000	\$ 4,737
202-463-940-000	Equipment Fund Rentals (E)	\$ 26,462	\$ 60,000	\$ 60,000	\$ 65,000
202-463-944-000	Inspection Services (E)	\$ 1,500	\$ -	\$ -	\$ 1,500
202-463-946-000	Engineering Services (E)	\$ 11,979	\$ 15,000	\$ 15,000	\$ 5,000
202-463-974-000	Land Improv - Depreciable (E)	\$ 160,457	\$ -	\$ -	\$ 165,000
202-463-974-010	Land Improvements - Non-deprec (E)	\$ 6,962	\$ -	\$ -	\$ -
Total Routine Maintenance		\$ 717,054	\$ 630,672	\$ 608,109	\$ 741,439
<i>Traffic Services</i>					
202-474-751-000	Operating Supplies (E)	\$ 4,615	\$ 6,000	\$ 6,000	\$ 6,000
202-474-756-000	Repair & Maintenance Supplies (E)	\$ 2,492	\$ 2,000	\$ 2,000	\$ 2,000
202-474-920-000	Electric (E)	\$ 3,744	\$ 3,800	\$ 3,800	\$ 4,065
202-474-929-000	Cont Line Painting/Pvmt Markng (E)	\$ 24,316	\$ 25,000	\$ 25,000	\$ 27,000
202-474-934-000	Electrical Repair Services (E)	\$ -	\$ 500	\$ 500	\$ 800
202-474-935-000	Property Liability Insurance (E)	\$ 104	\$ 110	\$ 110	\$ 118
202-474-940-000	Equipment Fund Rentals (E)	\$ 14,183	\$ 13,500	\$ 13,500	\$ 13,500
Total Traffic Services		\$ 49,453	\$ 50,910	\$ 50,910	\$ 53,483
<i>Winter Maintenance</i>					
202-478-755-000	Road Salt Supplies (E)	\$ 25,636	\$ 35,000	\$ 25,000	\$ 36,750
202-478-939-000	Workers Compensation Insurance (E)	\$ 301	\$ 310	\$ 90	\$ -
202-478-940-000	Equipment Fund Rentals (E)	\$ 25,064	\$ 40,000	\$ 52,500	\$ 45,000
Total Winter Maintenance		\$ 51,001	\$ 75,310	\$ 77,590	\$ 81,750

Major Streets Fund

Account	Title	2025 Actual	2026 Budget	2026 Estimated	2027 Requested
<i>Other Financing Uses</i>					
202-965-995-203	Transfers Out - Local Streets (E)	\$ 150,000	\$ 150,000	\$ 150,000	\$ 300,000
<u>Total Other Financing Uses</u>		<u>\$ 150,000</u>	<u>\$ 150,000</u>	<u>\$ 150,000</u>	<u>\$ 300,000</u>
Total Major Streets Fund Revenue		\$ 1,068,704	\$ 841,849	\$ 823,250	\$ 932,066
Total Major Streets Fund Expense		\$ 1,015,997	\$ 955,878	\$ 940,135	\$ 1,242,366
Net		\$ 52,707	\$ (114,029)	\$ (116,885)	\$ (310,300)
Beginning Fund Balance		\$ 1,007,904			
Revenue		\$ 932,066			
Expenses		\$ 1,242,366			
Est. Ending Fund Balance		\$ 697,604			

Local Streets Fund

Account	Title	2025 Actual	2026 Budget	2026 Estimated	2027 Requested
Revenue					
203-100-546-000	State Grants - Highway & Strts (R)	\$ 330,616	\$ 332,551	\$ 320,000	\$ 371,883
203-100-573-000	Local Comm Stabilization Share (R)	\$ 37,163	\$ 33,000	\$ 33,000	\$ -
203-100-665-000	Interest Earned On Dep & Invst (R)	\$ 6,741	\$ 5,000	\$ 6,000	\$ 6,000
203-100-699-101	Transfers In - General Fund (R)	\$ 150,000	\$ 100,000	\$ 100,000	\$ 150,000
203-100-699-202	Transfers In - Major Streets (R)	\$ 150,000	\$ 150,000	\$ 150,000	\$ 300,000
203-100-676-000	Reimbursement of Expenses			\$ 33,250	\$ -
Total Revenue		\$ 674,520	\$ 620,551	\$ 642,250	\$ 827,883
Expenses					
<i>Street Superintendent</i>					
203-450-703-000	Administratr/Supervsr Salaries (E)	\$ 17,650	\$ 18,470	\$ 18,470	\$ 19,484
203-450-709-000	Social Security Taxes (E)	\$ 1,420	\$ 113	\$ 1,500	\$ 1,491
203-450-717-000	MERS Defined Benefit Plan (E)	\$ 21,546	\$ 21,751	\$ 21,751	\$ 28,426
203-450-717-010	MERS Defind Benefit Hybrd Plan (E)	\$ -	\$ -	\$ -	\$ -
203-450-718-000	Health Insurance - Premiums (E)	\$ 5,148	\$ 5,075	\$ 5,075	\$ 5,515
203-450-718-010	Health Insurance - HSA (E)	\$ 199	\$ -	\$ -	\$ -
203-450-719-000	Dental Insurance - Premiums (E)	\$ 276	\$ 273	\$ 273	\$ 289
203-450-724-000	Life Insurance (E)	\$ 35	\$ 38	\$ 38	\$ 36
203-450-792-000	Software Subscriptions (E)	\$ 160	\$ 80	\$ 80	\$ 80
203-450-828-000	Uniform/Laundry Services (E)	\$ 22	\$ 100	\$ 100	\$ 19
203-450-848-000	Tablets (E)	\$ 77	\$ 31	\$ 31	\$ 30
203-450-849-000	Cell Phone/Stipend (E)	\$ 122	\$ 122	\$ 122	\$ 113
203-450-909-000	Training (E)	\$ -	\$ 500	\$ 150	\$ -
203-450-910-000	Professional Development (E)	\$ -	\$ -	\$ -	\$ -
203-450-911-000	Conferences (E)	\$ -	\$ 250	\$ -	\$ -
203-450-939-000	Workers Compensation Insurance (E)	\$ 28	\$ 30	\$ 30	\$ 134
203-450-940-000	Equipment Fund Rentals (E)	\$ 3,025	\$ 1,000	\$ 6,240	\$ 9,080
Total Street Superintendent		\$ 49,708	\$ 47,833	\$ 53,860	\$ 64,697

Local Streets Fund

Account	Title	2025 Actual	2026 Budget	2026 Estimated	2027 Requested
<i>Routine Maintenance</i>					
203-463-702-000	Full-time Wages (E)	\$ 180,838	\$ 169,265	\$ 169,265	\$ 175,000
203-463-706-000	Licensing Bonus (E)	\$ 400	\$ -	\$ 150	\$ 200
203-463-706-010	Sick Time Bonus (E)	\$ 83	\$ -	\$ 15	\$ 15
203-463-709-000	Social Security Taxes (E)	\$ 15,072	\$ 14,463	\$ 13,000	\$ 13,991
203-463-710-000	Comp Time Payout (E)	\$ 3,327	\$ 6,510	\$ 6,510	\$ 6,177
203-463-712-000	Cash in Lieu of Benefits (E)	\$ 692	\$ 720	\$ 720	\$ 720
203-463-713-000	Overtime (E)	\$ 12,485	\$ 8,826	\$ 8,826	\$ 8,500
203-463-713-010	Double Overtime (E)	\$ 913	\$ 1,614	\$ 1,614	\$ 1,600
203-463-714-000	Longevity Pay (E)	\$ 1,284	\$ 1,420	\$ 1,455	\$ 1,500
203-463-716-000	MERS Defined Contributions (E)	\$ 8,657	\$ 6,803	\$ 6,803	\$ 6,845
203-463-717-000	MERS Defined Benefit Plan (E)	\$ -	\$ -	\$ -	\$ -
203-463-717-010	MERS Defined Benefit Hybrid PI (E)	\$ 10,848	\$ 10,776	\$ 10,776	\$ 11,210
203-463-718-000	Health Insurance - Premiums (E)	\$ 44,255	\$ 40,830	\$ 40,830	\$ 48,772
203-463-718-010	Health Insurance - HSA (E)	\$ 1,912	\$ -	\$ 750	\$ -
203-463-719-000	Dental Insurance Premium (E)	\$ 2,112	\$ 2,370	\$ 2,370	\$ 2,567
203-463-721-000	Clothing Allowance (E)	\$ 690	\$ 759	\$ 759	\$ 620
203-463-724-000	Life Insurance (E)	\$ 416	\$ 396	\$ 396	\$ 356
203-463-751-000	Operating Supplies (E)	\$ 1,578	\$ 3,000	\$ 3,000	\$ 3,000
203-463-756-000	Repair & Maintenance Supplies (E)	\$ 13,933	\$ 25,000	\$ 25,000	\$ 35,000
203-463-756-010	Rep & Maint Supplies - Asphalt (E)	\$ 6,519	\$ 8,000	\$ 8,000	\$ 10,000
203-463-756-020	Rep & Mnt Supplies - Storm Swr (E)	\$ 715	\$ 5,000	\$ 5,000	\$ 5,000
203-463-767-000	Clothing (E)	\$ -	\$ 700	\$ 700	\$ 700
203-463-814-000	Pre-employment Screenings (E)	\$ -	\$ -	\$ 205	\$ 500
203-463-828-000	Uniform/Laundry Service (E)	\$ 3,017	\$ 2,500	\$ 3,200	\$ 2,600
203-463-835-000	Health/Wellness Services (E)	\$ 303	\$ 500	\$ 650	\$ 650
203-463-849-000	Cell Phone/Stipend (E)	\$ 1,266	\$ 1,080	\$ 1,080	\$ 1,116
203-463-891-000	Licenses and Fees (E)	\$ 125	\$ 350	\$ 350	\$ 500
203-463-909-000	Training (E)	\$ 1,003	\$ 1,000	\$ 2,200	\$ 3,000
203-463-929-000	Lawn/Landscaping/Weed Control (E)	\$ 2,822	\$ 2,500	\$ 2,500	\$ 2,500

Local Streets Fund

Account	Title	2025 Actual	2026 Budget	2026 Estimated	2027 Requested
203-463-929-010	Contracted Sidewalk Repr/Maint (E)	\$ -	\$ 50,000	\$ 50,000	\$ 30,000
203-463-929-020	Contracted Paving/Blacktop (E)	\$ 49,900	\$ 50,000	\$ 50,000	\$ 200,000
203-463-929-030	Contracted Curb and Gutter (E)	\$ -	\$ 15,000	\$ 15,000	\$ 25,000
203-463-929-040	Tree Maintenance & Planting (E)	\$ 21,344	\$ 30,000	\$ 32,400	\$ 35,000
203-463-929-050	Contracted Storm Sewer Maint (E)	\$ -	\$ -	\$ -	\$ -
203-463-929-060	Dust Control (E)	\$ 9,581	\$ 15,000	\$ 15,000	\$ 20,000
203-463-939-000	Workers Compensation Insurance (E)	\$ 6,999	\$ 7,200	\$ 3,000	\$ 12,610
203-463-940-000	Equipment Fund Rentals (E)	\$ 66,990	\$ 75,000	\$ 60,000	\$ 75,000
Total Routine Maintenance		\$ 470,076	\$ 556,582	\$ 541,524	\$ 740,249
<i>Traffic Services</i>					
203-474-751-000	Operating Supplies (E)	\$ 4,305	\$ -	\$ 10	\$ -
203-474-756-000	Repair & Maintenance Supplies (E)	\$ 466	\$ -	\$ 200	\$ -
203-474-929-000	Cont Line Painting/Pvmt Markng (E)	\$ 1,481	\$ 2,000	\$ 5,000	\$ 4,500
203-474-940-000	Equipment Fund Rentals (E)	\$ 322	\$ 700	\$ 500	\$ -
Total Traffic Services		\$ 6,574	\$ 2,700	\$ 5,710	\$ 4,500
<i>Winter Maintenance</i>					
203-478-755-000	Road Salt Supplies (E)	\$ 26,040	\$ 34,000	\$ 20,000	\$ 30,000
203-478-939-000	Workers Compensation Insurance (E)	\$ 401	\$ 410	\$ 150	\$ -
203-478-940-000	Equipment Fund Rentals (E)	\$ 46,753	\$ 47,000	\$ 70,000	\$ 48,000
Total Winter Maintenance		\$ 73,195	\$ 81,410	\$ 90,150	\$ 78,000
Total Local Streets Fund Revenue		\$ 674,520	\$ 620,551	\$ 642,250	\$ 827,883
Total Local Streets Fund Expense		\$ 599,553	\$ 688,525	\$ 691,244	\$ 887,446
Net		\$ 74,967	\$ (67,974)	\$ (48,994)	\$ (59,563)
Beginning Fund Balance		\$ 352,718			
Revenue		\$ 827,883			
Expenses		\$ 887,446			
Est. Ending Fund Balance		\$ 293,155			

Cemetery Fund

Account	Title	2025 Actual	2026 Budget	2026 Estimate	2027 Requested
Revenue					
209-100-403-000	Current Prpty Taxes - Cemetery (R)	\$ 196,551	\$ 201,951	\$ 202,130	\$ 176,108
209-100-432-000	Paymnt In Lieu of Taxes (PILT) (R)	\$ (2)	\$ 1,000	\$ 1,000	\$ 1,000
209-100-437-000	Industrial Facilities Taxes (R)	\$ 1,553	\$ 1,500	\$ 3,028	\$ 2,000
209-100-445-000	Penalties & Interest on Taxes (R)	\$ 1,423	\$ 450	\$ 717	\$ 400
209-100-496-000	Burial Open/Close Fees (R)	\$ 12,143	\$ 12,000	\$ 10,000	\$ 10,000
209-100-629-000	Monument Foundation Fees (R)	\$ 7,418	\$ 7,000	\$ 7,000	\$ 7,000
209-100-642-000	Cemetery Burial Rights Sales (R)	\$ 8,450	\$ 6,500	\$ 4,000	\$ 6,500
209-100-665-000	Interest Earned On Dep & Invst (R)	\$ 16,292	\$ 4,000	\$ 6,800	\$ 5,000
Total Revenue		\$ 243,827	\$ 234,401	\$ 234,675	\$ 208,008
209-567-703-000	Administratr/Supervsr Salaries (E)	\$ 7,869	\$ 9,561	\$ 9,561	\$ 10,092
209-567-709-000	Social Security Taxes (E)	\$ 599	\$ 731	\$ 731	\$ 772
209-567-716-000	MERS Defined Contributions (E)	\$ 340	\$ 366	\$ 366	\$ 60
209-567-717-010	MERS Defined Benefit Hybrid (E)	\$ 382	\$ 590	\$ 590	\$ 378
209-567-718-000	Health Insurance - Premiums (E)	\$ 244	\$ 780	\$ 780	\$ 740
209-567-718-010	Health Insurance - HSA (E)	\$ 35	\$ 43	\$ 43	\$ -
209-567-719-000	Dental Insurance Premium (E)	\$ 66	\$ 35	\$ 35	\$ 36
209-567-724-000	Life Insurance (E)	\$ 12	\$ 15	\$ 15	\$ 15
209-567-751-000	Operating Supplies (E)	\$ -	\$ 500	\$ 500	\$ 250
209-567-808-000	Sexton Contracted Services (E)	\$ 69,375	\$ 85,000	\$ 85,000	\$ 85,000
209-567-826-000	Open/Closing Services (E)	\$ 26,675	\$ 12,000	\$ 12,000	\$ 12,000
209-567-849-000	Cell Phone/Stipend (E)	\$ -	\$ 36	\$ 36	\$ 45
209-567-886-000	Photography/Videography (E)	\$ -	\$ 500	\$ 500	\$ 500
209-567-900-000	Printing and Publishing (E)	\$ -	\$ 600	\$ 600	\$ 650
209-567-918-591	Water (E)	\$ -	\$ -	\$ -	\$ 500
209-567-920-000	Electric (E)	\$ 351	\$ 400	\$ 400	\$ 366
209-567-929-000	Grounds Repair and Maintenance (E)	\$ 2,900	\$ 10,000	\$ 10,000	\$ 5,000
209-567-929-010	Monument Found Settings & Rep (E)	\$ 55,216	\$ 40,000	\$ 40,000	\$ 40,000
209-567-929-020	Tree Maintenance & Planting (E)	\$ 500	\$ 2,500	\$ 2,500	\$ 2,500

Cemetery Fund

Account	Title	2025 Actual	2026 Budget	2026 Estimate	2027 Requested
209-567-933-000	Software Maintenance Agreemnts (E)	\$ 738	\$ 725	\$ 725	\$ 750
209-567-935-000	Property Liability Insurance (E)	\$ 442	\$ 465	\$ 465	\$ 592
209-567-939-000	Workers Compensation Insurance (E)	\$ 35	\$ 36	\$ 36	\$ 3
209-567-940-000	Equipment Fund Rentals (E)	\$ 481	\$ 1,000	\$ 1,000	\$ 500
209-567-974-010	Land Improvements - Non-deprcb (E)	\$ 4,815	\$ 7,500	\$ 7,500	\$ -
209-567-975-000	Bldg & Bldg Imp - Depreciable (E)	\$ -	\$ 5,000	\$ 5,000	\$ -
Total Expenses		\$ 171,075	\$ 178,383	\$ 178,383	\$ 160,749
Total Cemetery Fund Revenue		\$ 243,827	\$ 234,401	\$ 234,675	\$ 208,008
Total Cemetery Fund Expense		\$ 171,075	\$ 178,383	\$ 178,383	\$ 160,749
Net		\$ 72,752	\$ 56,018	\$ 56,292	\$ 47,259
Beginning Fund Balance		\$ 477,547			
Revenue		\$ 208,008			
Expenses		\$ 160,749			
Est. Ending Fund Balance		\$ 524,806			

Brownfield Fund

Account	Title	2025 Actual	2026 Budget	2026 Estimated	2027 Requested
Revenue					
243-100-404-000	Current Property Taxes - Captr (R)	\$ 139,379	\$ 140,000	\$ 91,654	\$ 95,000
243-100-665-000	Interest Earned On Dep & Invst (R)	\$ 5,654	\$ 450	\$ 5,500	\$ 5,000
Total Revenue		\$ 145,033	\$ 140,450	\$ 97,154	\$ 100,000
243-732-803-000	Administrative Services (E)	\$ 4,000	\$ 4,000	\$ 4,000	\$ 6,000
243-732-955-010	Miscellaneous - NEZ (E)	\$ 56,943	\$ 30,000	\$ 30,083	\$ 33,000
243-732-992-000	Interest Payment (E)	\$ 4,445	\$ 7,000	\$ 5,105	\$ 6,000
Total Expenses		\$ 65,388	\$ 41,000	\$ 39,188	\$ 45,000
	Total BRA Fund Revenue	\$ 145,033	\$ 140,450	\$ 97,154	\$ 100,000
	Total BRA Fund Expense	\$ 65,388	\$ 41,000	\$ 39,188	\$ 45,000
	Net	\$ 79,644	\$ 99,450	\$ 57,966	\$ 55,000
	Beginning Fund Balance	\$ (80,544)			
	Revenue	\$ 100,000			
	Expenses	\$ 45,000			
	Est. Ending Fund Balance	\$ (25,544)			

Downtown Development Authority

Account	Title	2025 Actual	2026 Budget	2026 Estimate	2027 Requested
Revenue					
248-100-404-000	Current Property Taxes - Captr (R)	\$ 753,946	\$ 760,000	\$ 904,600	\$ 945,000
248-100-573-000	Local Comm Stabilization Share (R)	\$ 51,492	\$ 50,000	\$ 44,658	\$ 45,000
248-100-642-000	Sculpture Sales (R)	\$ -	\$ 5,000	\$ -	\$ -
248-100-648-000	Application Fees (R)	\$ 700	\$ 500	\$ 300	\$ 500
248-100-654-000	Electricity Use Fee (R)	\$ 560	\$ 300	\$ 250	\$ 600
248-100-665-000	Interest Earned On Dep & Invst (R)	\$ 42,424	\$ 20,000	\$ 14,850	\$ 20,000
248-100-675-000	Sponsorships (R)	\$ -	\$ 500	\$ -	\$ 250
Total Revenue		\$ 849,122	\$ 836,300	\$ 964,658	\$ 1,011,350
Expenses					
248-728-801-000	Professional Services (E)	\$ 500	\$ 500	\$ 500	\$ 500
248-728-803-000	Administrative Services (E)	\$ 35,000	\$ 35,000	\$ 35,000	\$ -
248-728-806-000	Legal Services (E)	\$ -	\$ -	\$ -	\$ -
248-728-807-000	Planning Services (E)	\$ -	\$ 5,000	\$ 20,000	\$ -
248-728-816-000	Security Services (E)	\$ -	\$ 1,167	\$ 1,167	\$ 1,167
248-728-824-000	Other Professional Services (E)	\$ 5,600	\$ 22,200	\$ 15,000	\$ 22,200
248-728-830-000	Other Contracted Services (E)	\$ -	\$ 67,000	\$ 5,800	\$ 68,500
248-728-872-000	Special Assessment - Parking (E)	\$ 31,924	\$ 15,962	\$ 15,962	\$ 15,962
248-728-879-000	Website (E)	\$ 965	\$ 1,000	\$ 1,000	\$ 5,000
248-728-882-000	Advertising - Social Media (E)	\$ 13,000	\$ 13,000	\$ 13,000	\$ 13,000
248-728-883-000	Advertising - Print (E)	\$ 4,730	\$ 5,000	\$ 5,000	\$ 6,000
248-728-884-000	Advertising - Billboards (E)	\$ 11,050	\$ 9,000	\$ 9,000	\$ 9,000
248-728-885-000	Advertising - Radio (E)	\$ 1,874	\$ 2,000	\$ 2,000	\$ 2,500
248-728-886-000	Photography/Videography (E)	\$ -	\$ 4,000	\$ 2,100	\$ 4,000
248-728-887-000	Speakers/Performers (E)	\$ -	\$ 1,000	\$ 1,000	\$ 500
248-728-891-000	Licenses and Fees (E)	\$ 32	\$ 250	\$ 250	\$ 200
248-728-900-000	Printing and Publishing (E)	\$ 4,775	\$ 5,000	\$ 5,000	\$ 5,000
248-728-905-000	Contributions to Other Gvrnmnt (E)	\$ 670,461	\$ 200,000	\$ 241,520	\$ 246,289
248-728-906-000	Promotions/Marketing (E)	\$ 59,677	\$ 50,000	\$ 50,000	\$ 50,000

Downtown Development Authority

Account	Title	2025 Actual	2026 Budget	2026 Estimate	2027 Requested
248-728-907-000	Sponsorships/Donations (E)	\$ 12,540	\$ 17,000	\$ 19,925	\$ 19,925
248-728-911-000	Conferences (E)	\$ -	\$ 1,000	\$ 1,000	\$ 1,000
248-728-912-000	Meetings (E)	\$ -	\$ 100	\$ 100	\$ 100
248-728-915-000	Memberships (E)	\$ 284	\$ 600	\$ 600	\$ 600
248-728-918-590	Sewer (E)	\$ -	\$ -	\$ 11,000	\$ 11,000
248-728-918-591	Water (E)	\$ -	\$ -	\$ 7,500	\$ 7,500
248-728-920-000	Electric (E)	\$ 592	\$ 2,500	\$ 600	\$ 600
248-728-921-000	Natural Gas (E)	\$ 601	\$ 700	\$ 700	\$ 373
248-728-929-000	Grounds Repair and Maintenance (E)	\$ 33,324	\$ 37,550	\$ 37,550	\$ 37,000
248-728-929-010	Snowplowing/Snow Removal (E)	\$ 520	\$ 5,000	\$ 19,001	\$ 20,000
248-728-930-000	Repair & Maintenance (E)	\$ -	\$ 1,000	\$ 1,000	\$ 31,000
248-728-940-000	Equipment Fund Rentals (E)	\$ 3,732	\$ -	\$ 3,000	\$ 3,000
248-728-974-000	Land Improvements - Depreciabl (E)	\$ 727,837	\$ 20,000	\$ 10,000	\$ 80,000
248-728-974-010	Land Improvements - Non-deprec (E)	\$ 12,097	\$ 8,000	\$ 8,000	\$ 1,300
248-728-978-010	Technology - Non-depreciable (E)	\$ -	\$ -	\$ -	\$ -
248-728-991-000	Facade Improvment Grants (E)	\$ 27,713	\$ 50,000	\$ 50,000	\$ 50,000
248-728-992-000	Interest payment (E)	\$ 107,400	\$ 103,700	\$ 103,700	\$ 99,800
248-728-993-000	Principal Expense on Bonds (E)	\$ 90,000	\$ 95,000	\$ 95,000	\$ 100,000
Total Expenses		\$ 1,856,226	\$ 779,229	\$ 791,975	\$ 913,016
	Total DDA Fund Revenue	\$ 849,122	\$ 836,300	\$ 964,658	\$ 1,011,350
	Total DDA Fund Expense	\$ 1,856,226	\$ 779,229	\$ 791,975	\$ 913,016
	Net	\$ (1,007,104)	\$ 57,071	\$ 172,683	\$ 98,334
	Beginning Fund Balance	\$ 725,784			
	Revenue	\$ 1,011,350			
	Expenses	\$ 913,016			
	Est. Ending Fund Balance	\$ 824,118			

Police Drug Enforcement Fund

Account	Title	2025 Actual	2026 Budget	2026 Estimate	2027 Requested
Revenue					
265-100-661-000	Drug Forfeiture Funds (R)	\$ -	\$ -		\$ -
Total Revenue		\$ -	\$ -	\$ -	\$ -
Expense					
265-301-751-000	Operating Supplies (E)	\$ -	\$ -		\$ -
265-301-768-000	Uniforms (E)	\$ 3,625	\$ 5,000	\$ 4,547	\$ -
Total Expense		\$ 3,625	\$ 5,000	\$ 4,547	\$ -
Total Drug Fund Revenue		\$ -	\$ -	\$ -	\$ -
Total Drug Fund Expense		\$ 3,625	\$ 5,000	\$ 4,547	\$ -
Net		\$ (3,625)	\$ (5,000)	\$ (4,547)	\$ -
Beginning Fund Balance		\$ 710			
Revenue		\$ -			
Expenses		\$ -			
Est. Ending Fund Balance		\$ 710			

Police Training Fund

Account	Title	2025 Actual	2026 Budget	2026 Estimate	2027 Requested
266-100-543-000	State Grants - Public Safety (R)	\$ 6,289	\$ 2,000	\$ 2,305	\$ 2,000
266-100-665-000	Interest Earned on Dep & Inv (R)	\$ 124	\$ 100	\$ 270	\$ 250
266-100-699-101	Transfers In - General Fund (R)	\$ 1,500	\$ 1,500	\$ 1,500	\$ 625
Total Revenue		\$ 7,913	\$ 3,600	\$ 4,075	\$ 2,875
266-320-780-000	Training Supplies (E)	\$ 699	\$ 3,000	\$ 3,000	\$ 1,000
266-320-909-000	Training (E)	\$ 2,445	\$ 2,000	\$ 2,000	\$ -
266-320-915-000	Memberships (E)	\$ 1,508	\$ 1,800	\$ 807	\$ 1,500
Total Expense		\$ 4,651	\$ 6,800	\$ 5,807	\$ 2,500
Total PD Training Fund Revenue		\$ 7,913	\$ 3,600	\$ 4,075	\$ 2,875
Total PD Training Fund Expense		\$ 4,651	\$ 6,800	\$ 5,807	\$ 2,500
Net		\$ 3,262	\$ (3,200)	\$ (1,732)	\$ 375
Beginning Fund Balance		\$ 7,099			
Revenue		\$ 2,875			
Expenses		\$ 2,500			
Est. Ending Fund Balance		\$ 7,474			

Library Fund

Account	Title	2025 Actual	2026 Budget	2026 Estimate	2027 Requested
Revenue					
271-100-502-000	Universal Service Fund - eRate (R)	\$ 21,629	\$ 16,367	\$ 16,367	\$ 26,813
271-100-540-000	State Aid (R)	\$ 14,235	\$ 13,500	\$ 13,500	\$ 14,000
271-100-583-000	Contributions From Othr Twnshp (R)	\$ 423,095	\$ 435,000	\$ 483,224	\$ 455,000
271-100-584-000	General Grants - Other (R)	\$ -	\$ -	\$ 1,000	\$ 20,000
271-100-649-000	Printing/Fax Fees (R)	\$ 9,460	\$ 8,100	\$ 8,400	\$ 9,000
271-100-651-000	Non-resident Fees (R)	\$ 1,900	\$ 850	\$ 850	\$ 800
271-100-658-000	Penal Fines (R)	\$ 7,674	\$ 7,600	\$ 7,600	\$ 7,000
271-100-659-000	Overdue Fines (R)	\$ 1,491	\$ 1,200	\$ 1,400	\$ 1,200
271-100-665-000	Interest Earned On Dep & Invst (R)	\$ 22,432	\$ 10,000	\$ 17,000	\$ 20,000
271-100-667-000	Facility Rentals (R)	\$ 1,475	\$ 1,200	\$ 1,200	\$ 1,200
271-100-672-000	Other Revenue (R)	\$ 3,149	\$ 2,000	\$ 4,000	\$ 2,500
271-100-674-000	Private Contribtns & Donations (R)	\$ 43,988	\$ 18,000	\$ 31,100	\$ 20,000
271-100-674-010	BCF Contributions (R)	\$ 17,074	\$ 16,000	\$ 16,000	\$ 17,000
271-100-677-000	Insurance Claims/Reimbursement (R)	\$ 53,327	\$ -	\$ -	\$ -
271-100-699-101	Transfers In - General Fund (R)	\$ 173,196	\$ 180,124	\$ 180,124	\$ 199,496
Total Revenue		\$ 794,126	\$ 709,941	\$ 781,765	\$ 794,009
Expenses					
271-790-702-000	Full-time Wages (E)	\$ 109,815	\$ 113,880	\$ 113,880	\$ 123,812
271-790-703-000	Administratr/Supervsr Salaries (E)	\$ 75,534	\$ 50,003	\$ 50,003	\$ 56,100
271-790-704-000	Part-time Wages (E)	\$ 113,623	\$ 114,977	\$ 114,977	\$ 170,495
271-790-704-010	Part-time Wages- Library Maint (E)	\$ 11,844	\$ 7,560	\$ 6,780	\$ -
271-790-709-000	Social Security Taxes (E)	\$ 23,891	\$ 21,910	\$ 21,910	\$ 24,550
271-790-712-000	Cash in Lieu of Benefits (E)	\$ 3,507	\$ 2,400	\$ 4,990	\$ 4,800
271-790-713-000	Overtime (E)	\$ 133	\$ 50	\$ 100	\$ 100
271-790-716-000	MERS Defined Contributions (E)	\$ 5,914	\$ 6,277	\$ 6,277	\$ 10,909
271-790-717-010	MERS Defind Benefit Hybrid Pln (E)	\$ 7,511	\$ 10,111	\$ 10,111	\$ 7,614
271-790-718-000	Health Insurance - Premiums (E)	\$ 42,702	\$ 53,976	\$ 33,500	\$ 40,000
271-790-718-010	Health Insurance - HSA (E)	\$ 2,700	\$ 2,054	\$ 2,000	\$ 1,815

Library Fund

Account	Title	2025 Actual	2026 Budget	2026 Estimate	2027 Requested
271-790-719-000	Dental Insurance Premium (E)	\$ 3,180	\$ 3,571	\$ 2,750	\$ 2,800
271-790-724-000	Life Insurance (E)	\$ 465	\$ 510	\$ 510	\$ 550
271-790-751-000	Processing Supplies (E)	\$ 938	\$ 1,400	\$ 1,700	\$ 1,600
271-790-756-000	Repair & Maintenance Supplies (E)	\$ 119	\$ 350	\$ 350	\$ 400
271-790-760-000	Maintenance Suppls - Custodial (E)	\$ 706	\$ 438	\$ 600	\$ 450
271-790-761-000	Building Supplies (E)	\$ 2,497	\$ 1,650	\$ 1,650	\$ 1,750
271-790-762-000	Wellness/Medical Supplies (E)	\$ 357	\$ 275	\$ 275	\$ 200
271-790-765-000	Small Tools (E)	\$ 26	\$ -	\$ 45	\$ 50
271-790-766-000	Disposable Technology (E)	\$ 1,800	\$ 1,750	\$ 1,750	\$ 2,200
271-790-767-000	Clothing (E)	\$ 888	\$ 400	\$ 400	\$ 400
271-790-770-000	Programming Supplies (E)	\$ 3,969	\$ 3,250	\$ 3,250	\$ 3,500
271-790-771-000	Makerspace Supplies (E)	\$ -	\$ -	\$ 400	\$ 750
271-790-772-000	Promotions Supplies (E)	\$ 302	\$ 300	\$ 300	\$ 300
271-790-777-000	Office Supplies (E)	\$ 1,091	\$ 850	\$ 850	\$ 850
271-790-778-000	Paper (E)	\$ 570	\$ 580	\$ 580	\$ 750
271-790-791-000	Subscriptions and Publications (E)	\$ 1,686	\$ 2,048	\$ 2,048	\$ 2,330
271-790-792-000	Software Subscriptions (E)	\$ 6,199	\$ 7,788	\$ 7,788	\$ 8,988
271-790-793-000	Overdrive (E)	\$ 9,144	\$ 9,002	\$ 9,002	\$ 9,343
271-790-795-000	Digital Collection (E)	\$ -	\$ -	\$ -	\$ 1,082
271-790-798-000	Library Cards (E)	\$ -	\$ -	\$ -	\$ 1,200
271-790-799-000	Miscellaneous Supplies (E)	\$ -	\$ -	\$ -	\$ -
271-790-802-000	Professional Services (E)	\$ 686	\$ 1,500	\$ 1,500	\$ 4,150
271-790-806-000	Legal Services (E)	\$ 9,758	\$ 500	\$ 8,500	\$ 5,500
271-790-809-000	Contracted IT Services (E)	\$ 14,400	\$ 14,400	\$ 14,400	\$ 21,660
271-790-812-000	HR Contracted Services-EAP (E)	\$ 867	\$ 350	\$ 350	\$ 360
271-790-813-000	Delivery Services (E)	\$ 2,807	\$ 2,700	\$ 2,700	\$ 3,125
271-790-814-000	Pre-employment Screenings (E)	\$ -	\$ -	\$ -	\$ 525
271-790-816-000	Security Services (E)	\$ 300	\$ 325	\$ 325	\$ 325
271-790-817-000	Lakeland Library Co-op Service (E)	\$ 2,623	\$ 2,900	\$ 2,900	\$ 3,190
271-790-818-000	Maintenance Contracts (E)	\$ 8,599	\$ 8,603	\$ 8,603	\$ 9,175

Library Fund

Account	Title	2025 Actual	2026 Budget	2026 Estimate	2027 Requested
271-790-823-000	Other Consulting Services (E)	\$ 2,118	\$ 1,750	\$ 12,000	\$ 5,400
271-790-825-000	Late/Service Fees (E)	\$ -	\$ -	\$ 11	\$ -
271-790-829-000	Custodial/Cleaning Services (E)	\$ 2,962	\$ 10,920	\$ 15,400	\$ 25,200
271-790-850-000	Telephone (E)	\$ 6,023	\$ 5,540	\$ 6,780	\$ 7,085
271-790-851-000	Mail/Postage (E)	\$ 472	\$ 250	\$ 250	\$ 400
271-790-852-000	Internet/Telecomm Services (E)	\$ 7,019	\$ 7,019	\$ 6,500	\$ 7,625
271-790-861-000	Transportation - Mileage Reimb (E)	\$ 175	\$ 940	\$ 940	\$ 1,128
271-790-879-000	Website (E)	\$ 838	\$ 1,113	\$ 2,200	\$ 2,925
271-790-881-000	Advertising (E)	\$ 405	\$ 1,058	\$ 600	\$ 1,070
271-790-886-000	Photography/Videography (E)	\$ -	\$ -	\$ -	\$ -
271-790-887-000	Speakers/Performers (E)	\$ 885	\$ 2,000	\$ 2,000	\$ 2,500
271-790-890-000	ILS Fees (E)	\$ 11,855	\$ 14,180	\$ 12,500	\$ 14,889
271-790-891-000	Licenses and Fees (E)	\$ 510	\$ 860	\$ 860	\$ 900
271-790-892-000	Software Licenses (E)	\$ 1,922	\$ 1,905	\$ 1,905	\$ 1,350
271-790-900-000	Printing and Publishing (E)	\$ 397	\$ 730	\$ 730	\$ 500
271-790-906-000	Promotions/Marketing (E)	\$ 900	\$ 500	\$ 500	\$ 500
271-790-909-000	Training (E)	\$ 204	\$ 600	\$ 600	\$ 750
271-790-910-000	Professional Development (E)	\$ -	\$ 300	\$ 300	\$ 600
271-790-911-000	Conferences (E)	\$ 3,301	\$ 2,850	\$ 2,850	\$ 3,050
271-790-912-000	Meetings (E)	\$ 24	\$ 400	\$ 400	\$ -
271-790-915-000	Memberships (E)	\$ 1,558	\$ 1,529	\$ 1,529	\$ 1,665
271-790-916-000	Dues and Fees (E)	\$ 151	\$ 1,435	\$ 1,435	\$ 1,550
271-790-918-590	Sewer (E)	\$ -	\$ -	\$ 3,500	\$ 4,200
271-790-918-591	Water (E)	\$ -	\$ -	\$ 2,000	\$ 3,100
271-790-919-000	Waste Disposal (E)	\$ 601	\$ 602	\$ 602	\$ 803
271-790-920-000	Electric (E)	\$ 26,927	\$ 28,035	\$ 28,035	\$ 31,024
271-790-921-000	Natural Gas (E)	\$ 6,570	\$ 5,500	\$ 5,500	\$ 6,956
271-790-929-000	Grounds Repair and Maintenance (E)	\$ 5,210	\$ 4,500	\$ 4,500	\$ 2,950
271-790-929-010	Snowplowing/Snow Removal (E)	\$ 450	\$ 900	\$ 900	\$ 1,900
271-790-930-000	Building Repair & Maintenance (E)	\$ 49,254	\$ 6,150	\$ 12,000	\$ 7,500

Library Fund

Account	Title	2025 Actual	2026 Budget	2026 Estimate	2027 Requested
271-790-931-000	Equipment Repair & Maintenance (E)	\$ 1,043	\$ 1,200	\$ 850	\$ 750
271-790-933-000	Software Maintenance Agreemnts (E)	\$ -	\$ -	\$ 530	\$ 525
271-790-935-000	Property Liability Insurance (E)	\$ 13,792	\$ 14,400	\$ 14,400	\$ 8,172
271-790-939-000	Workers Compensation Insurance (E)	\$ 717	\$ 735	\$ 735	\$ 800
271-790-941-000	Printer/Copier Lease/Maint (E)	\$ 4,081	\$ 4,100	\$ 4,100	\$ 4,100
271-790-944-000	Inspection Services (E)	\$ 1,409	\$ 680	\$ 680	\$ 940
271-790-950-000	Collection Services (E)	\$ 286	\$ 300	\$ 300	\$ 300
271-790-955-000	Miscellaneous (E)	\$ -	\$ -	\$ -	\$ -
271-790-955-010	Conveyed to Barry Cmm Fndtn (E)	\$ -	\$ -	\$ -	\$ -
271-790-962-000	Lost/Damaged Materials Fees (E)	\$ 128	\$ 100	\$ 100	\$ 150
271-790-965-000	Property Tax Reimbursement (E)	\$ 114	\$ 100	\$ 220	\$ 125
271-790-974-000	Land Improvements-Depreciable (E)	\$ -	\$ -	\$ -	\$ -
271-790-974-010	Land Improvements - Non-dprcbl (E)	\$ -	\$ -	\$ -	\$ 16,500
271-790-975-000	Bldg & Bldg Imp - Depreciable (E)	\$ -	\$ 110,000	\$ 110,000	\$ -
271-790-975-010	Bldg & Bldg Imp - Non-deprechl (E)	\$ -	\$ -	\$ 14,300	\$ 6,000
271-790-978-000	Technology - Depreciable (E)	\$ -	\$ -	\$ -	\$ -
271-790-978-010	Technology - Non-Depreciable (E)	\$ 5,650	\$ 3,000	\$ 3,000	\$ 9,603
271-790-980-000	Equipment/Furniture - Deprec (E)	\$ -	\$ -	\$ 5,455	\$ -
271-790-980-010	Equipment/Furniture - Non-Depr (E)	\$ 8,794	\$ 3,400	\$ 6,700	\$ 2,000
271-790-982-000	Collection Materials - Books (E)	\$ 21,028	\$ 17,000	\$ 16,700	\$ 20,400
271-790-982-010	Collection Materials - A/V (E)	\$ 1,032	\$ 2,250	\$ 2,250	\$ 2,500
271-790-982-020	Collection Mats - Beyond Books (E)	\$ 1,146	\$ 1,000	\$ 1,280	\$ 2,000
Total Expenses		\$ 661,103	\$ 708,469	\$ 746,981	\$ 740,083
	Total Library Fund Revenue	\$ 794,126	\$ 709,941	\$ 781,765	\$ 794,009
	Total Library Fund Expense	\$ 661,103	\$ 708,469	\$ 746,981	\$ 740,083
	Net	\$ 133,022	\$ 1,472	\$ 34,784	\$ 53,926
	Beginning Fund Balance	\$ 628,945			
	Revenue	\$ 794,009			
	Expenses	\$ 740,083			
	Est. Ending Fund Balance	\$ 682,871			

Sanitary Sewer Fund

Account	Title	2025 Actual	2026 Budget	2026 Estimated	2027 Requested
Revenue					
590-020-645-000	Sewage Disposal Sales (R)	\$ -	\$ 2,749,290	\$ 2,749,290	\$ 2,950,000
590-020-646-000	System Imprvmt Fees - Sewer (R)	\$ -	\$ 15,000	\$ -	\$ 15,000
590-020-653-000	Sewer Connection Fees (R)	\$ -	\$ 5,000	\$ -	\$ 5,000
590-100-600-010	Charges for Svcs - Township (R)	\$ -	\$ 8,000	\$ 8,000	\$ 8,000
590-100-665-000	Interest Earned On Dep & Invst (R)	\$ -	\$ 62,500	\$ 85,000	\$ 65,000
590-100-676-000	Reimbursement of Expenses (R)	\$ -	\$ -	\$ -	\$ -
590-100-676-010	Reimb of Exp - Township (R)	\$ -	\$ 2,500	\$ -	\$ -
590-100-684-000	Late Payment Penalties (R)	\$ -	\$ 22,500	\$ 32,500	\$ 30,000
590-100-685-000	Delinquent Account Fees (R)	\$ -	\$ 12,500	\$ 27,500	\$ 25,000
590-100-688-000	Miscellaneous (R)	\$ -	\$ -	\$ 5,486	\$ -
Total Revenue		\$ -	\$ 2,877,290	\$ 2,907,776	\$ 3,098,000
Expenses					
<i>Administration</i>					
590-536-702-000	Full-time Wages (E)	\$ -	\$ 28,520	\$ 25,000	\$ 36,395
590-536-703-000	Administratr/Supervsr Salaries (E)	\$ -	\$ 55,166	\$ 55,166	\$ 59,300
590-536-709-000	Social Security Taxes (E)	\$ -	\$ 8,065	\$ 6,000	\$ 7,317
590-536-713-000	Overtime (E)	\$ -	\$ 250	\$ 250	\$ 250
590-536-716-000	MERS Defined Contributions (E)	\$ -	\$ 513	\$ 513	\$ 2,209
590-536-717-000	MERS Defined Benefit Plan (E)	\$ -	\$ 85,262	\$ 85,262	\$ 77,467
590-536-717-010	MERS Defined Benefit Hybrid PI (E)	\$ -	\$ 825	\$ 825	\$ 1,535
590-536-718-000	Health Insurance - Premiums (E)	\$ -	\$ 17,384	\$ 12,500	\$ 23,547
590-536-718-010	Health Insurance - HSA (E)	\$ -	\$ 257	\$ 257	\$ 260
590-536-719-000	Dental Insurance Premium (E)	\$ -	\$ 790	\$ 790	\$ 1,332
590-536-724-000	Life Insurance (E)	\$ -	\$ 218	\$ 218	\$ 182
590-536-751-000	Operating Supplies (E)	\$ -	\$ 50	\$ 50	\$ 75
590-536-766-000	Disposable Technology (E)	\$ -	\$ 50	\$ 50	\$ 75
590-536-777-000	Office Supplies (E)	\$ -	\$ 50	\$ 50	\$ 75
590-536-792-000	Software Subscriptions (E)	\$ -	\$ 5,000	\$ 5,000	\$ 14,000

Sanitary Sewer Fund

Account	Title	2025 Actual	2026 Budget	2026 Estimated	2027 Requested
590-536-803-000	Administrative Services (E)	\$ -	\$ 221,000	\$ 221,000	\$ 221,000
590-536-806-000	Legal Services (E)	\$ -	\$ 2,500	\$ 20,000	\$ 2,500
590-536-828-000	Uniform/Laundry Service (E)	\$ -	\$ -	\$ 10	\$ 12
590-536-848-000	Tablets (E)	\$ -	\$ 174	\$ 174	\$ 180
590-536-849-000	Cell Phone/Stipend (E)	\$ -	\$ 354	\$ 354	\$ 608
590-536-850-000	Telephone (E)	\$ -	\$ 55	\$ 55	\$ 48
590-536-853-000	Locating/Miss Dig Fees (E)	\$ -	\$ 1,500	\$ 1,500	\$ 3,000
590-536-900-000	Printing and Publishing (E)	\$ -	\$ 18,000	\$ 18,000	\$ 18,000
590-536-909-000	Training (E)	\$ -	\$ 1,000	\$ 1,000	\$ 1,000
590-536-910-000	Professional Development (E)	\$ -	\$ 1,000	\$ 1,000	\$ 1,200
590-536-911-000	Conferences (E)	\$ -	\$ 2,000	\$ 2,000	\$ 2,000
590-536-915-000	Memberships (E)	\$ -	\$ 1,000	\$ 1,000	\$ 1,000
590-536-933-000	Software Maintenance Agreements (E)	\$ -	\$ 3,750	\$ 5,000	\$ 4,000
590-536-939-000	Workers Compensation Insurance (E)	\$ -	\$ 800	\$ 450	\$ 2,190
590-536-940-000	Equipment Fund Rentals (E)	\$ -	\$ 7,500	\$ 5,500	\$ 6,000
590-536-946-000	Engineering Services (E)	\$ -	\$ 3,000	\$ 20,000	\$ 6,000
590-536-978-010	Technology - Non-Depreciable (E)	\$ -	\$ 250	\$ -	\$ 500
590-536-992-000	Debt Payments (E)	\$ -	\$ 602,175	\$ 697,445	\$ 964,194
Total Administration		\$ -	\$ 1,068,458	\$ 1,186,419	\$ 1,457,451
<i>Waste Water Treatment Plant</i>					
590-550-702-000	Full-time Wages (E)	\$ -	\$ 282,406	\$ 265,000	\$ 280,550
590-550-706-000	Licensing Bonus (E)	\$ -	\$ 1,500	\$ 1,200	\$ 1,000
590-550-709-000	Social Security Taxes (E)	\$ -	\$ 23,809	\$ 20,250	\$ 22,361
590-550-710-000	Comp Time Payout (E)	\$ -	\$ 10,862	\$ 10,500	\$ 10,790
590-550-712-000	Cash in Lieu of Benefits (E)	\$ -	\$ 1,920	\$ 300	\$ -
590-550-713-000	Overtime (E)	\$ -	\$ 13,758	\$ 10,000	\$ 10,839
590-550-713-010	Double Overtime (E)	\$ -	\$ 1,104	\$ 100	\$ 1,088
590-550-714-000	Longevity Pay (E)	\$ -	\$ 2,100	\$ 1,718	\$ 1,814
590-550-716-000	MERS Defined Contributions (E)	\$ -	\$ 11,924	\$ 11,924	\$ 18,093

Sanitary Sewer Fund

Account	Title	2025 Actual	2026 Budget	2026 Estimated	2027 Requested
590-550-717-000	MERS Defined Benefit Plan (E)	\$ -	\$ -	\$ -	\$ 12,000
590-550-717-010	MERS Defined Benefit Hybrid PI (E)	\$ -	\$ 18,890	\$ 18,890	\$ 12,000
590-550-718-000	Health Insurance - Premiums (E)	\$ -	\$ 95,264	\$ 95,000	\$ 92,500
590-550-718-010	Health Insurance - HSA (E)	\$ -	\$ 342	\$ 750	\$ 600
590-550-719-000	Dental Insurance Premium (E)	\$ -	\$ 5,308	\$ 5,300	\$ 4,535
590-550-721-000	Clothing Allowance (E)	\$ -	\$ 1,196	\$ 1,376	\$ 960
590-550-724-000	Life Insurance (E)	\$ -	\$ 650	\$ 650	\$ 552
590-550-751-000	Operating Supplies (E)	\$ -	\$ 6,000	\$ 6,000	\$ 8,500
590-550-753-000	Process Chemicals - Alum (E)	\$ -	\$ 65,000	\$ 65,000	\$ 65,000
590-550-753-010	Process Chemicals - Polymer (E)	\$ -	\$ 27,000	\$ 27,000	\$ 27,000
590-550-754-000	Laboratory Supplies (E)	\$ -	\$ 24,000	\$ 26,000	\$ 27,000
590-550-756-000	Repair & Maintenance Supplies (E)	\$ -	\$ 40,000	\$ 20,000	\$ 40,000
590-550-758-000	Diesel Fuel (E)	\$ -	\$ 1,000	\$ 500	\$ 1,000
590-550-761-000	Building Supplies (E)	\$ -	\$ 2,500	\$ 2,500	\$ 3,000
590-550-763-000	Safety Supplies (E)	\$ -	\$ 3,000	\$ 2,500	\$ 3,000
590-550-765-000	Small Tools (E)	\$ -	\$ 2,000	\$ 1,500	\$ 2,000
590-550-766-000	Disposable Technology (E)	\$ -	\$ 100	\$ 50	\$ 100
590-550-767-000	Clothing (E)	\$ -	\$ 1,000	\$ 300	\$ 1,000
590-550-777-000	Office Supplies (E)	\$ -	\$ 150	\$ 150	\$ 150
590-550-792-000	Software Subscription (E)	\$ -	\$ 5,000	\$ 6,000	\$ 7,500
590-550-811-000	Plant Management Contractd Svc (E)	\$ -	\$ 170,000	\$ 170,000	\$ 170,000
590-550-812-000	Pre employment Screenings (E)	\$ -	\$ 600	\$ -	\$ 600
590-550-822-000	Maintenance Contracts (E)	\$ -	\$ 2,000	\$ 2,000	\$ 2,500
590-550-828-000	Uniform/Laundry Service (E)	\$ -	\$ 3,500	\$ 5,000	\$ 5,251
590-550-835-000	Health/Wellness Services (E)	\$ -	\$ 500	\$ 500	\$ 500
590-550-848-000	Tablets (E)	\$ -	\$ 245	\$ 245	\$ 245
590-550-849-000	Cell Phone/Stipend (E)	\$ -	\$ 2,364	\$ 2,364	\$ 2,300
590-550-850-000	Telephone (E)	\$ -	\$ 1,200	\$ 1,200	\$ 168
590-550-852-000	Internet/Telecomm Services (E)	\$ -	\$ 4,200	\$ 4,200	\$ 4,200
590-550-861-000	Transportation - Mileage Reimb (E)	\$ -	\$ 200	\$ -	\$ -

Sanitary Sewer Fund

Account	Title	2025 Actual	2026 Budget	2026 Estimated	2027 Requested
590-550-880-001	Community Promotions				\$ 1,000
590-550-891-000	Licenses and fees (E)	\$ -	\$ 1,500	\$ 1,500	\$ 1,500
590-550-894-000	Permits (E)	\$ -	\$ 6,200	\$ 6,200	\$ 6,200
590-550-900-000	Printing and Publishing (E)	\$ -	\$ 1,200	\$ -	\$ 1,200
590-550-909-000	Training (E)	\$ -	\$ 4,000	\$ 6,500	\$ 5,000
590-550-919-000	Waste Disposal (E)	\$ -	\$ 70,000	\$ 120,000	\$ 124,835
590-550-920-000	Electric (E)	\$ -	\$ 120,000	\$ 120,000	\$ 128,043
590-550-921-000	Natural Gas (E)	\$ -	\$ 11,000	\$ 11,000	\$ 12,965
590-550-929-000	Lawn/Landscaping/Weed Control (E)	\$ -	\$ 3,600	\$ 3,600	\$ 6,976
590-550-930-000	Building Repair & Maintenance (E)	\$ -	\$ 20,000	\$ 23,000	\$ 25,000
590-550-931-000	Equipment Repair & Maintenance (E)	\$ -	\$ 141,685	\$ 141,685	\$ 141,685
590-550-933-000	Software Maintenance Agreements (E)	\$ -	\$ 3,000	\$ 2,500	\$ 5,000
590-550-934-000	Plumbing Services (E)	\$ -	\$ 1,000	\$ -	\$ 1,000
590-550-935-000	Property Liability Insurance (E)	\$ -	\$ 26,400	\$ 17,610	\$ 18,490
590-550-939-000	Workers Compensation Insurance (E)	\$ -	\$ 3,250	\$ 1,479	\$ 4,372
590-550-940-000	Equipment Fund Rentals (E)	\$ -	\$ 80,000	\$ 80,000	\$ 80,000
590-550-940-010	Equipment Rentals (E)	\$ -	\$ 4,000	\$ 600	\$ 4,000
590-550-941-000	Printer/Copier Lease/Maint (E)	\$ -	\$ 820	\$ 820	\$ 853
590-550-943-000	Testing Services (E)	\$ -	\$ 30,000	\$ 30,000	\$ 30,000
590-550-944-000	Inspection Services (E)	\$ -	\$ 2,000	\$ 1,000	\$ 2,000
590-550-946-000	Engineering Services (E)	\$ -	\$ 25,000	\$ 25,000	\$ 7,500
590-550-975-000	Bldg & Bldng Imp - Depreciable (E)	\$ -	\$ 420,000	\$ 420,000	\$ -
Total Wastewater Treatment Plant		\$ -	\$ 1,807,247	\$ 1,798,461	\$ 1,448,315

Maintenance Sewer Mains

590-551-713-000	Overtime (E)	\$ -	\$ 5,522	\$ -	\$ 5,310
590-551-713-010	Double Overtime (E)	\$ -	\$ 8,836	\$ -	\$ 8,496
590-551-751-000	Operating Supplies (E)	\$ -	\$ 1,000	\$ 500	\$ 500
590-551-756-000	Repair & Maintenance Supplies (E)	\$ -	\$ 3,000	\$ 2,000	\$ 3,000
590-551-756-010	Rep & Maint Supplies - Asphalt (E)	\$ -	\$ 3,000	\$ -	\$ 3,000

Sanitary Sewer Fund

Account	Title	2025 Actual	2026 Budget	2026 Estimated	2027 Requested
590-551-765-000	Small Tools (E)	\$ -	\$ 1,000	\$ 300	\$ 750
590-551-929-000	Contracted Sewer Maintenance (E)	\$ -	\$ 7,500	\$ 3,900	\$ 100,000
590-551-929-010	Contracted Storm Sewer Mainten (E)	\$ -	\$ -	\$ -	\$ -
590-551-929-020	Contracted Paving/Blacktop (E)	\$ -	\$ 10,000	\$ -	\$ 5,000
590-551-929-030	Contracted Concrete Cutting (E)	\$ -	\$ 5,000	\$ -	\$ 5,000
590-551-939-000	Workers Compensation Insurance (E)	\$ -	\$ 50	\$ 112	\$ 50
590-551-940-000	Equipment Fund Rentals (E)	\$ -	\$ 40,000	\$ 35,000	\$ 40,000
590-551-946-000	Engineering Services (E)	\$ -	\$ 5,000	\$ -	\$ 5,000
Total Maintenance Sewer Mains		\$ -	\$ 89,908	\$ 41,812	\$ 176,106
Total Sewer Fund Revenue		\$ -	\$ 2,877,290	\$ 2,907,776	\$ 3,098,000
Total Sewer Fund Expense		\$ -	\$ 2,965,613	\$ 3,026,692	\$ 3,081,872
Net		\$ -	\$ (88,323)	\$ (118,916)	\$ 16,128
Beginning Cash Position		\$ 2,248,702			
Revenue		\$ 3,098,000			
Expenses		\$ 3,081,872			
Est. Ending Cash Position		\$ 2,264,830			

Drinking Water Fund

Account	Title	2025 Actual	2026 Budget	2026 Estimated	2027 Requested
Revenue					
591-010-643-000	Water Sales Metered (R)	\$ -	\$ 1,785,400	\$ 1,880,000	\$ 1,885,000
591-010-644-000	Water Sales Bulk (R)	\$ -	\$ 3,000	\$ 3,400	\$ 3,400
591-010-646-000	System Improvmt Fees - Water (R)	\$ -	\$ 20,000	\$ 10,000	\$ 20,000
591-010-653-000	Water Connection Fees (R)	\$ -	\$ 5,000	\$ 5,000	\$ -
591-100-665-000	Interest Earned On Dep & Invst (R)	\$ -	\$ 62,500	\$ 90,000	\$ 80,000
591-100-676-000	Reimbursement of Expenses (R)	\$ -	\$ 2,500	\$ 4,952	\$ 4,500
591-100-684-000	Late Payment Penalties (R)	\$ -	\$ 22,500	\$ 22,500	\$ 22,500
591-100-685-000	Delinquent Account Fees (R)	\$ -	\$ 12,500	\$ 10,000	\$ 10,000
591-100-688-000	Miscellaneous (R)	\$ -	\$ 6,000	\$ 4,577	\$ 6,000
Total Revenue		\$ -	\$ 1,919,400	\$ 2,030,429	\$ 2,031,400
Expenses					
<i>Administration</i>					
591-536-702-000	Full-time Wages (E)	\$ -	\$ 28,520	\$ 28,520	\$ 36,395
591-536-703-000	Administratr/Supervsr Salaries (E)	\$ -	\$ 55,166	\$ 55,166	\$ 58,209
591-536-709-000	Social Security Taxes (E)	\$ -	\$ 8,065	\$ 8,065	\$ 7,283
591-536-713-000	Overtime (E)	\$ -	\$ 250	\$ 250	\$ -
591-536-716-000	MERS Defined Contributions (E)	\$ -	\$ 513	\$ 513	\$ 4,353
591-536-717-000	MERS Defined Benefit Plan (E)	\$ -	\$ 85,262	\$ 85,262	\$ 77,467
591-536-717-010	MERS Defined Benefit Hybrid PI (E)	\$ -	\$ 825	\$ 825	\$ 1,496
591-536-718-000	Health Insurance - Premiums (E)	\$ -	\$ 17,384	\$ 12,500	\$ 23,547
591-536-718-010	Health Insurance - HSA (E)	\$ -	\$ 257	\$ 260	\$ -
591-536-719-000	Dental Insurance Premium (E)	\$ -	\$ 790	\$ 575	\$ 1,332
591-536-724-000	Life Insurance (E)	\$ -	\$ 218	\$ 218	\$ 180
591-536-751-000	Operating Supplies (E)	\$ -	\$ 50	\$ 60	\$ 100
591-536-766-000	Disposable Technology (E)	\$ -	\$ 50	\$ 50	\$ -
591-536-777-000	Office Supplies (E)	\$ -	\$ 50	\$ 50	\$ 100
591-536-792-000	Software Subscriptions (E)	\$ -	\$ 5,000	\$ 5,000	\$ 5,000
591-536-803-000	Administrative Services (E)	\$ -	\$ 221,000	\$ 221,000	\$ 221,000

Drinking Water Fund

Account	Title	2025 Actual	2026 Budget	2026 Estimated	2027 Requested
591-536-806-000	Legal Services (E)	\$ -	\$ 2,500	\$ 20,000	\$ 7,500
591-536-828-000	Uniform/Laundry Service (E)	\$ -	\$ -	\$ 15	\$ 12
591-536-848-000	Tablets (E)	\$ -	\$ 174	\$ 174	\$ 180
591-536-849-000	Cell Phone/Stipend (E)	\$ -	\$ 354	\$ 354	\$ 608
591-536-850-000	Telephone (E)	\$ -	\$ 55	\$ 55	\$ 48
591-536-853-000	Locating/Miss Dig Fees (E)	\$ -	\$ 1,500	\$ 1,500	\$ 1,500
591-536-900-000	Printing and Publishing (E)	\$ -	\$ 18,000	\$ 18,000	\$ 18,000
591-536-909-000	Training (E)	\$ -	\$ 1,000	\$ 1,000	\$ 1,000
591-536-910-000	Professional Development (E)	\$ -	\$ 1,000	\$ 1,000	\$ 2,000
591-536-911-000	Conferences (E)	\$ -	\$ 2,000	\$ 2,000	\$ 2,000
591-536-915-000	Memberships (E)	\$ -	\$ 1,000	\$ 1,000	\$ 1,200
591-536-933-000	Software Maintenance Agreemnts (E)	\$ -	\$ 3,750	\$ 6,000	\$ 6,000
591-536-939-000	Workers Compensation Insurance (E)	\$ -	\$ 800	\$ 800	\$ 2,156
591-536-940-000	Equipment Fund Rentals (E)	\$ -	\$ 7,500	\$ 7,500	\$ 7,300
591-536-946-000	Engineering Services (E)	\$ -	\$ 3,000	\$ 30,000	\$ 5,000
591-536-978-010	Technology - Non-Depreciable (E)	\$ -	\$ 250	\$ 250	\$ 250
591-536-992-000	Debt Payments (E)	\$ -	\$ -	\$ 110,430	\$ 280,233
Total Administration		\$ -	\$ 466,283	\$ 618,392	\$ 771,449
Water Treatment Plant					
591-540-702-000	Full-time Wages (E)	\$ -	\$ 78,691	\$ 78,691	\$ 75,560
591-540-706-000	Licensing Bonus (E)	\$ -	\$ 800	\$ 800	\$ 800
591-540-709-000	Social Security Taxes (E)	\$ -	\$ 6,859	\$ 6,859	\$ 6,006
591-540-710-000	Comp Time Payout (E)	\$ -	\$ 3,058	\$ 3,058	\$ 2,698
591-540-712-000	Cash in Lieu of Benefits (E)	\$ -	\$ 480	\$ 480	\$ 1,200
591-540-713-000	Overtime (E)	\$ -	\$ 7,139	\$ 4,000	\$ 4,500
591-540-713-010	Double Overtime (E)	\$ -	\$ 300	\$ 100	\$ 100
591-540-714-000	Longevity Pay (E)	\$ -	\$ 1,000	\$ 1,190	\$ 419
591-540-716-000	MERS Defined Contributions (E)	\$ -	\$ 2,900	\$ 2,900	\$ 4,860
591-540-717-000	MERS Defined Benefit Plan (E)	\$ -	\$ 86,772	\$ 86,772	\$ 86,772

Drinking Water Fund

Account	Title	2025 Actual	2026 Budget	2026 Estimated	2027 Requested
591-540-717-010	MERS Defined Benefit Hybrid PI (E)	\$ -	\$ 4,155	\$ 4,155	\$ 4,200
591-540-718-000	Health Insurance - Premiums (E)	\$ -	\$ 23,816	\$ 22,900	\$ 22,700
591-540-718-010	Health Insurance - HSA (E)	\$ -	\$ 727	\$ 434	\$ 450
591-540-719-000	Dental Insurance Premium (E)	\$ -	\$ 1,144	\$ 1,144	\$ 1,194
591-540-721-000	Clothing Allowance (E)	\$ -	\$ 299	\$ 299	\$ 240
591-540-724-000	Life Insurance (E)	\$ -	\$ 156	\$ 156	\$ 138
591-540-751-000	Operating Supplies (E)	\$ -	\$ 1,500	\$ 1,500	\$ 2,500
591-540-753-000	Process Chemicals - Phosphate (E)	\$ -	\$ 40,000	\$ 40,000	\$ 40,000
591-540-753-010	Process Chemicals - Chlorine (E)	\$ -	\$ 15,000	\$ 15,000	\$ 15,000
591-540-753-020	Process Chemicals - Flouride (E)	\$ -	\$ 4,000	\$ 4,000	\$ 4,000
591-540-754-000	Laboratory Supplies (E)	\$ -	\$ 14,000	\$ 14,000	\$ 16,000
591-540-756-000	Repair & Maintenance Supplies (E)	\$ -	\$ 2,000	\$ 4,000	\$ 4,000
591-540-758-000	Diesel Fuel (E)	\$ -	\$ 2,000	\$ -	\$ 2,000
591-540-761-000	Building Supplies (E)	\$ -	\$ 2,500	\$ 2,500	\$ 3,000
591-540-762-000	Wellness/Medical Supplies (E)	\$ -	\$ 600	\$ 600	\$ 600
591-540-763-000	Safety Supplies (E)	\$ -	\$ 2,000	\$ 2,000	\$ 2,500
591-540-765-000	Small Tools (E)	\$ -	\$ 1,000	\$ 1,000	\$ 1,200
591-540-766-000	Disposable Technology (E)	\$ -	\$ 100	\$ -	\$ 100
591-540-767-000	Clothing (E)	\$ -	\$ 400	\$ -	\$ 400
591-540-777-000	Office Supplies (E)	\$ -	\$ 100	\$ -	\$ 150
591-540-792-000	Software Subscription (E)	\$ -	\$ 4,000	\$ 6,000	\$ 6,000
591-540-816-000	Security Services (E)	\$ -	\$ 2,000	\$ 2,000	\$ 2,200
591-540-822-000	Maintenance Contracts (E)	\$ -	\$ 1,500	\$ 1,500	\$ 1,600
591-540-828-000	Uniform/Laundry Service (E)	\$ -	\$ 3,000	\$ 3,750	\$ 1,600
591-540-835-000	Health/Wellness Services (E)	\$ -	\$ 150	\$ 150	\$ 150
591-540-848-000	Tablets (E)	\$ -	\$ 250	\$ 250	\$ 250
591-540-849-000	Cell Phone/Stipend (E)	\$ -	\$ 1,200	\$ 1,200	\$ 1,200
591-540-850-000	Telephone (E)	\$ -	\$ 1,200	\$ 1,200	\$ 1,500
591-540-852-000	Internet/Telecomm Services (E)	\$ -	\$ 2,500	\$ 2,500	\$ 2,500
591-540-891-000	Licenses and Fees (E)	\$ -	\$ 1,000	\$ 1,000	\$ 1,000

Drinking Water Fund

Account	Title	2025 Actual	2026 Budget	2026 Estimated	2027 Requested
591-540-894-000	Permits (E)	\$ -	\$ 3,500	\$ 4,062	\$ 3,800
591-540-900-000	Printing and Publishing (E)	\$ -	\$ 1,500	\$ -	\$ -
591-540-909-000	Training (E)	\$ -	\$ 2,500	\$ 2,500	\$ 2,500
591-540-920-000	Electric (E)	\$ -	\$ 90,000	\$ 60,000	\$ 48,100
591-540-921-000	Natural Gas (E)	\$ -	\$ 7,000	\$ 7,000	\$ 7,500
591-540-929-000	Lawn/Landscaping/Weed Control (E)	\$ -	\$ 3,600	\$ 3,600	\$ 5,216
591-540-930-000	Building Repair & Maintenance (E)	\$ -	\$ 7,000	\$ 7,000	\$ 5,000
591-540-931-000	Equipment Repair & Maintenance (E)	\$ -	\$ 59,000	\$ 59,000	\$ 85,000
591-540-935-000	Property Liability Insurance (E)	\$ -	\$ 9,400	\$ 17,197	\$ 18,057
591-540-939-000	Workers Compensation Insurance (E)	\$ -	\$ 1,155	\$ 1,000	\$ 2,620
591-540-940-000	Equipment Fund Rentals (E)	\$ -	\$ 30,000	\$ 30,000	\$ 30,000
591-540-940-010	Rentals (E)	\$ -	\$ 1,200	\$ 1,000	\$ 552
591-540-941-000	Printer/Copier Lease/Maint (E)	\$ -	\$ 815	\$ 815	\$ 853
591-540-943-000	Testing Services (E)	\$ -	\$ 9,000	\$ 9,000	\$ 9,500
591-540-944-000	Inspection Services (E)	\$ -	\$ 4,000	\$ 4,000	\$ 4,200
591-540-946-000	Engineering Services (E)	\$ -	\$ 27,000	\$ -	\$ 40,000
591-540-975-000	Bldg & Bldng Imp - Depreciable (E)	\$ -	\$ 75,000	\$ -	\$ 32,500
Total Water Treatment Plant		\$ -	\$ 651,966	\$ 524,262	\$ 616,685

Maintenance Water Meters

591-545-702-000	Full-time Wages (E)	\$ -	\$ 55,755	\$ 69,200	\$ 111,208
591-545-709-000	Social Security Taxes (E)	\$ -	\$ 4,538	\$ 6,050	\$ 8,956
591-545-710-000	Comp Time Payout (E)	\$ -	\$ 2,144	\$ 2,200	\$ 4,277
591-545-712-000	Cash in Lieu of Benefits (E)	\$ -	\$ 1,200	\$ 693	\$ 1,200
591-545-713-000	Overtime (E)	\$ -	\$ 1,600	\$ 3,400	\$ 1,600
591-545-713-010	Double Overtime (E)	\$ -	\$ -	\$ 295	\$ -
591-545-714-000	Longevity Pay (E)	\$ -	\$ 270	\$ 296	\$ 753
591-545-716-000	MERS Defined Contributions (E)	\$ -	\$ 2,241	\$ 3,208	\$ 7,170
591-545-717-010	MERS Defined Benefit Hybrid PI (E)	\$ -	\$ 3,549	\$ 5,200	\$ 4,377
591-545-718-000	Health Insurance - Premiums (E)	\$ -	\$ 11,232	\$ 18,285	\$ 25,754

Drinking Water Fund

Account	Title	2025 Actual	2026 Budget	2026 Estimated	2027 Requested
591-545-718-010	Health Insurance - HSA (E)	\$ -	\$ -	\$ 300	\$ -
591-545-719-000	Dental Insurance Premium (E)	\$ -	\$ 563	\$ 1,045	\$ 1,428
591-545-721-000	Clothing Allowance (E)	\$ -	\$ 230	\$ 230	\$ 400
591-545-724-000	Life Insurance (E)	\$ -	\$ 120	\$ 198	\$ 230
591-545-751-000	Operating Supplies (E)	\$ -	\$ 600	\$ 100	\$ 600
591-545-764-000	Small Meters (E)	\$ -	\$ 50,000	\$ 40,000	\$ 50,000
591-545-764-010	Large Meters (E)	\$ -	\$ 10,000	\$ 8,000	\$ 12,000
591-545-765-000	Small Tools (E)	\$ -	\$ 2,000	\$ 1,000	\$ 2,500
591-545-828-000	Uniform/Laundry Service (E)	\$ -	\$ 500	\$ 1,000	\$ 1,550
591-545-835-000	Health/Wellness Services (E)	\$ -	\$ 100	\$ 100	\$ 100
591-545-848-000	Tablets (E)	\$ -	\$ 150	\$ 121	\$ 150
591-545-849-000	Cell Phone/Stipend (E)	\$ -	\$ 360	\$ 466	\$ 720
591-545-891-000	Licenses and Fees (E)	\$ -	\$ 30	\$ 100	\$ 30
591-545-931-000	Equipment Repair & Maintenance (E)	\$ -	\$ 1,000	\$ 1,000	\$ 1,000
591-545-939-000	Workers Compensation Insurance (E)	\$ -	\$ 400	\$ 567	\$ 3,854
591-545-940-000	Equipment Fund Rentals (E)	\$ -	\$ 10,000	\$ 14,000	\$ 10,000
591-545-943-000	Testing Services (E)	\$ -	\$ -	\$ 315	\$ -
Total Maintenance Water Meters		\$ -	\$ 158,582	\$ 177,369	\$ 249,857
<i>Maintenance Water Mains</i>					
591-546-713-000	Overtime (E)	\$ -	\$ 13,758	\$ -	\$ -
591-546-713-010	Double Overtime (E)	\$ -	\$ 8,836	\$ -	\$ -
591-546-751-000	Operating Supplies (E)	\$ -	\$ 12,000	\$ 1,200	\$ 1,200
591-546-756-000	Repair & Maintenance Supplies (E)	\$ -	\$ 16,000	\$ 8,000	\$ 8,000
591-546-765-000	Small Tools (E)	\$ -	\$ 500	\$ 250	\$ 500
591-546-929-000	Contracted Paving/Blacktop (E)	\$ -	\$ 30,000	\$ 30,000	\$ 35,000
591-546-929-010	Concrete Cutting (E)	\$ -	\$ 10,000	\$ 2,000	\$ 12,500
591-546-934-000	Other Repair & Maint - Hydrant (E)	\$ -	\$ 20,000	\$ 2,000	\$ 12,000
591-546-939-000	Workers Compensation Insurance (E)	\$ -	\$ 250	\$ 184	\$ 879
591-546-940-000	Equipment Fund Rentals (E)	\$ -	\$ 75,000	\$ 35,000	\$ 35,000
Total Maintenance Water Mains		\$ -	\$ 186,344	\$ 78,634	\$ 105,079

Drinking Water Fund

Account	Title	2025 Actual	2026 Budget	2026 Estimated	2027 Requested
<i>Maintenance Water Service</i>					
591-547-702-000	Full-time Wages (E)	\$ -	\$ 31,907	\$ 13,887	\$ -
591-547-706-000	Licensing Bonus (E)	\$ -	\$ 500	\$ 250	\$ 500
591-547-709-000	Social Security Taxes (E)	\$ -	\$ 2,591	\$ 1,436	\$ -
591-547-710-000	Comp Time Payout (E)	\$ -	\$ 1,227	\$ 200	\$ -
591-547-712-000	Cash in Lieu of Benefits (E)	\$ -	\$ -	\$ 400	\$ -
591-547-713-000	Overtime (E)	\$ -	\$ 10,000	\$ 815	\$ -
591-547-713-010	Double Overtime (E)	\$ -	\$ 50	\$ -	\$ -
591-547-714-000	Longevity Pay (E)	\$ -	\$ 1,100	\$ 760	\$ -
591-547-716-000	MERS Defined Contributions (E)	\$ -	\$ -	\$ 394	\$ -
591-547-717-000	MERS Defined Benefit Plan (E)	\$ -	\$ 86,772	\$ 93,318	\$ 86,772
591-547-717-010	MERS Defined Benefit Hybrid PI (E)	\$ -	\$ -	\$ 277	\$ -
591-547-718-000	Health Insurance - Premiums (E)	\$ -	\$ 11,232	\$ 140	\$ -
591-547-718-010	Health Insurance - HSA (E)	\$ -	\$ 642	\$ 161	\$ -
591-547-719-000	Dental Insurance Premium (E)	\$ -	\$ 53	\$ 141	\$ -
591-547-721-000	Clothing Allowance (E)	\$ -	\$ 115	\$ 115	\$ -
591-547-724-000	Life Insurance (E)	\$ -	\$ 60	\$ 30	\$ -
591-547-751-000	Operating Supplies (E)	\$ -	\$ 5,000	\$ 2,500	\$ 5,000
591-547-756-000	Repair & Maintenance Supplies (E)	\$ -	\$ 10,000	\$ 5,000	\$ 10,000
591-547-756-010	Repair & Maint Sup - Lead Svc (E)	\$ -	\$ 200,000	\$ 60,000	\$ 100,000
591-547-765-000	Small Tools (E)	\$ -	\$ 2,500	\$ 2,000	\$ 2,500
591-547-767-000	Clothing (E)	\$ -	\$ 500	\$ 200	\$ 500
591-547-810-000	Contracted Inspections (E)	\$ -	\$ 53,000	\$ 53,000	\$ 53,000
591-547-816-000	Security Services (E)	\$ -	\$ 1,000	\$ -	\$ 1,200
591-547-822-000	Maintenance Contracts (E)	\$ -	\$ 800	\$ -	\$ 500
591-547-828-000	Uniform/Laundry Service (E)	\$ -	\$ 600	\$ 600	\$ -
591-547-835-000	Health/Wellness Services (E)	\$ -	\$ 250	\$ 100	\$ 250
591-547-849-000	Cell Phone/Stipend (E)	\$ -	\$ 540	\$ 180	\$ 180
591-547-891-000	Licenses and Fees (E)	\$ -	\$ 300	\$ 300	\$ 300
591-547-900-000	Printing and Publishing (E)	\$ -	\$ 300	\$ -	\$ -
591-547-909-000	Training (E)	\$ -	\$ 500	\$ 1,265	\$ 500

Drinking Water Fund

Account	Title	2025 Actual	2026 Budget	2026 Estimated	2027 Requested
591-547-920-000	Electric (E)	\$ -	\$ 7,100	\$ 7,000	\$ 6,357
591-547-921-000	Natural Gas (E)	\$ -	\$ 760	\$ 800	\$ 1,000
591-547-929-000	Contracted Water Maintenance (E)	\$ -	\$ 150,000	\$ 125,000	\$ 125,000
591-547-929-010	Contracted Paving/Blacktop (E)	\$ -	\$ 50,000	\$ 50,000	\$ 50,000
591-547-929-020	Lawn/Landscaping/Weed Control (E)	\$ -	\$ 1,700	\$ 2,500	\$ 2,944
591-547-929-030	Concrete Cutting (E)	\$ -	\$ 5,000	\$ -	\$ 4,500
591-547-931-000	Equipment Repair & Maintenance (E)	\$ -	\$ 5,000	\$ 18,000	\$ 5,000
591-547-934-000	Plumbing Services (E)	\$ -	\$ 10,000	\$ -	\$ 350
591-547-935-000	Property Liability Insurance (E)	\$ -	\$ 2,100	\$ 3,250	\$ 3,412
591-547-939-000	Workers Compensation Insurance (E)	\$ -	\$ 860	\$ 325	\$ -
591-547-940-000	Equipment Fund Rentals (E)	\$ -	\$ 135,000	\$ 135,000	\$ 135,000
591-547-946-000	Engineering Services (E)	\$ -	\$ 5,000	\$ 5,000	\$ 5,000
Total Maintenance Water Service		\$ -	\$ 794,059	\$ 584,344	\$ 599,765
Total Water Fund Revenue		\$ -	\$ 1,919,400	\$ 2,030,429	\$ 2,031,400
Total Water Fund Expense		\$ -	\$ 2,257,234	\$ 1,983,001	\$ 2,342,835
Net		\$ -	\$ (337,834)	\$ 47,428	\$ (311,435)
Beginning Cash Position		\$ 2,444,912			
Revenue		\$ 2,031,400			
Expenses		\$ 2,342,835			
Est. Ending Cash Position		\$ 2,133,477			

Equipment Fund

Account	Title	2025 Actual	2026 Budget	2026 Estimated	2027 Requested
Revenue					
661-100-647-000	Fuel Sales (R)	\$ 30,133	\$ 35,000	\$ 33,000	\$ 35,000
661-100-665-000	Interest Earned On Dep & Invst (R)	\$ 42,800	\$ 25,000	\$ 25,000	\$ 25,000
661-100-667-000	Rent - Equipment (R)	\$ 833,486	\$ 800,000	\$ 800,000	\$ 800,000
661-100-673-000	Gain/Loss on Sale of Asset (R)	\$ 53,405	\$ 10,000	\$ 29,539	\$ 110,000
616-000-000-000	Installment Purchase Contract	\$ -	\$ -	\$ -	\$ 460,000
661-100-677-000	Insurance Claims/Reimbursemnts (R)	\$ -	\$ -	\$ -	\$ -
Total Revenue		\$ 959,825	\$ 870,000	\$ 887,539	\$ 1,430,000
Expenses					
<i>Administration</i>					
661-450-703-000	Administratr/Supervsr Salaries (E)	\$ 39,984	\$ 14,776	\$ 15,900	\$ 16,630
661-450-703-010	Lead Person Stipend (E)	\$ -	\$ -	\$ -	\$ 1,040
661-450-709-000	Social Security Taxes (E)	\$ 3,195	\$ 1,130	\$ 1,130	\$ 1,272
661-450-712-000	Cash in Lieu of Benefits (E)	\$ -	\$ -	\$ -	\$ -
661-450-716-000	MERS Defined Contributions (E)	\$ -	\$ -	\$ -	\$ -
661-450-717-000	MERS Defined Benefit Plan (E)	\$ 43,092	\$ 17,401	\$ 17,401	\$ 22,741
661-450-717-010	MERS Defined Benefit Hybrid PI (E)	\$ -	\$ -	\$ -	\$ -
661-450-718-000	Health Insurance - Premiums (E)	\$ 10,296	\$ 4,320	\$ 4,320	\$ 4,412
661-450-718-010	Health Insurance - HSA (E)	\$ 398	\$ -	\$ -	\$ -
661-450-719-000	Dental Insurance Premium (E)	\$ 553	\$ 225	\$ 225	\$ 232
661-450-724-000	Life Insurance (E)	\$ 70	\$ 30	\$ 30	\$ 28
661-450-766-000	Disposable Technology (E)	\$ -	\$ -	\$ 105	\$ -
661-450-792-000	Software Subscriptions (E)	\$ 80	\$ 64	\$ 64	\$ 64
661-450-803-000	Indirect Cost Recovery (E)	\$ 68,250	\$ -	\$ 68,250	\$ 68,250
661-450-828-000	Uniform/Laundry Service (E)	\$ 44	\$ -	\$ 12	\$ 15
661-450-848-000	Tablets (E)	\$ 240	\$ 36	\$ 144	\$ 144
661-450-849-000	Cell Phone/Stipend (E)	\$ 244	\$ 147	\$ 147	\$ 90
661-450-850-000	Telephone (E)	\$ 70	\$ 110	\$ 110	\$ 84
661-450-892-000	Software License (E)	\$ 4,721	\$ -	\$ 4,669	\$ 4,721
661-450-900-000	Printing and Publishing (E)	\$ 196	\$ 400	\$ 200	\$ 150
661-450-909-000	Training (E)	\$ 816	\$ 500	\$ 100	\$ -

Equipment Fund

Account	Title	2025 Actual	2026 Budget	2026 Estimated	2027 Requested
661-450-910-000	Professional Development (E)	\$ 825	\$ 500	\$ -	\$ -
661-450-911-000	Conferences (E)	\$ -	\$ 750	\$ -	\$ 750
661-450-915-000	Memberships (E)	\$ 87	\$ -	\$ -	\$ 89
661-450-939-000	Workers Compensation Insurance (E)	\$ 55	\$ 57	\$ 17	\$ 114
661-450-940-000	Equipment Fund Rentals (E)	\$ -	\$ 3,600	\$ 3,600	\$ 7,263
661-450-941-000	Printer/Copier Lease/Maint (E)	\$ 217	\$ 210	\$ 681	\$ 840
Total Administration		\$ 173,433	\$ 44,256	\$ 117,105	\$ 128,929
<i>Motor Pool</i>					
661-454-702-000	Full-time Wages (E)	\$ 52,738	\$ 57,158	\$ 57,158	\$ 58,594
661-454-706-000	Licensing Bonus (E)	\$ -	\$ -	\$ -	\$ -
661-454-706-010	Sick Time Bonus (E)	\$ -	\$ -	\$ -	\$ -
661-454-709-000	Social Security Taxes (E)	\$ 4,718	\$ 4,597	\$ 4,597	\$ 4,670
661-454-710-000	Comp Time Payout (E)	\$ 204	\$ 298	\$ 298	\$ 2,253
661-454-712-000	Cash in Lieu of Benefits (E)	\$ -	\$ -	\$ -	\$ -
661-454-713-000	Overtime (E)	\$ 1,287	\$ -	\$ 700	\$ 1,200
661-454-713-010	Double Overtime (E)	\$ -	\$ -	\$ 14	\$ -
661-454-716-000	MERS Defined Contributions (E)	\$ 2,647	\$ 2,297	\$ 2,297	\$ 3,779
661-454-717-010	MERS Defined Benefit Hybrid PI (E)	\$ 3,097	\$ 3,639	\$ 3,639	\$ 206
661-454-718-000	Health Insurance - Premiums (E)	\$ 16,473	\$ 21,600	\$ 10,000	\$ 7,385
661-454-718-010	Health Insurance - HSA (E)	\$ 637	\$ -	\$ -	\$ -
661-454-719-000	Dental Insurance Premium (E)	\$ 1,106	\$ 1,125	\$ 1,142	\$ 1,157
661-454-721-000	Clothing Allowance (E)	\$ 230	\$ 230	\$ 230	\$ 230
661-454-724-000	Life Insurance (E)	\$ 113	\$ 120	\$ 120	\$ 115
661-454-751-000	Operating Supplies (E)	\$ 5,822	\$ 11,000	\$ 8,000	\$ 10,000
661-454-756-000	Equipment Rep & Maint Supplies (E)	\$ 24,001	\$ 22,000	\$ 10,000	\$ 22,000
661-454-757-000	Vehicle Repair & Maint Suppl (E)	\$ 27,395	\$ 30,000	\$ 30,000	\$ 30,000
661-454-757-010	Vehicle Rep & Maint Sup-Ctg Edg (E)	\$ 6,205	\$ 10,000	\$ 10,000	\$ 8,000
661-454-757-020	Vehicle Repr & Maint Sup-Mower (E)	\$ 1,587	\$ 2,000	\$ 2,000	\$ 1,750
661-454-757-030	Vehicle Rep & Maint Sup-Skd Str (E)	\$ 1,247	\$ 4,000	\$ 2,000	\$ 2,000
661-454-757-040	Vehicle Rep & Maint Sup-Sweep (E)	\$ 15,951	\$ 9,000	\$ 9,000	\$ 10,000

Equipment Fund

Account	Title	2025 Actual	2026 Budget	2026 Estimated	2027 Requested
661-454-757-050	Vehicle Rep & Maint Supl-Tires (E)	\$ 5,199	\$ 15,000	\$ 10,000	\$ 10,000
661-454-757-060	Vehicle Rep & Maint Sup-Vactor (E)	\$ 29,821	\$ 25,000	\$ 25,000	\$ 20,000
661-454-758-000	Diesel Fuel (E)	\$ 40,022	\$ 50,000	\$ 45,000	\$ 50,000
661-454-759-000	Gasoline (E)	\$ 31,883	\$ 30,000	\$ 30,000	\$ 37,000
661-454-760-000	Maintenance Supplies-Custodial (E)	\$ 349	\$ 800	\$ 350	\$ 500
661-454-761-000	Building Supplies (E)	\$ 678	\$ 3,000	\$ 2,500	\$ 3,000
661-454-762-000	Wellness/Medical Supplies (E)	\$ 1,657	\$ 3,000	\$ 3,000	\$ 3,000
661-454-763-000	Safety Supplies (E)	\$ 2,628	\$ 2,000	\$ 2,000	\$ 2,000
661-454-765-000	Small Tools (E)	\$ 2,692	\$ 3,500	\$ 3,500	\$ 3,500
661-454-766-000	Disposable Technology (E)	\$ -	\$ -	\$ 95	\$ 100
661-454-767-000	Clothing (E)	\$ 1,365	\$ 500	\$ 250	\$ 500
661-454-777-000	Office Supplies (E)	\$ 53	\$ 100	\$ 100	\$ 100
661-454-828-000	Uniform/Laundry Service (E)	\$ 3,959	\$ -	\$ 3,400	\$ 3,800
661-454-829-000	Custodial/Cleaning Services (E)	\$ 2,928	\$ 3,000	\$ 3,200	\$ 3,200
661-454-835-000	Health/Wellness Services (E)	\$ 488	\$ 550	\$ 400	\$ 550
661-454-848-000	Tablets (E)	\$ -	\$ -	\$ 11	\$ 120
661-454-849-000	Cell Phone/Stipend (E)	\$ 390	\$ 360	\$ 360	\$ 360
661-454-850-000	Telephone (E)	\$ 70	\$ -	\$ 80	\$ 84
661-454-891-000	Licenses and fees (E)	\$ -	\$ 500	\$ 500	\$ -
661-454-895-000	Registration Fees/Annual Cert (E)	\$ -	\$ -	\$ -	\$ -
661-454-900-000	Printing and Publishing (E)	\$ -	\$ 100	\$ -	\$ -
661-454-909-000	Training (E)	\$ 995	\$ 2,000	\$ 1,500	\$ 2,500
661-454-918-590	Sewer (E)	\$ -	\$ -	\$ 4,000	\$ 4,700
661-454-918-591	Water (E)	\$ -	\$ -	\$ 2,300	\$ 3,500
661-454-919-000	Waste Disposal (E)	\$ 1,027	\$ 800	\$ 800	\$ 852
661-454-920-000	Electric (E)	\$ 6,144	\$ 6,700	\$ 6,700	\$ 7,011
661-454-921-000	Natural Gas (E)	\$ 10,895	\$ 9,500	\$ 9,500	\$ 10,830
661-454-929-010	Lawn/Landscaping/Weed Control (E)	\$ 1,446	\$ 1,500	\$ 1,500	\$ 1,280
661-454-930-000	Building Repair & Maintenance (E)	\$ 4,963	\$ 5,000	\$ 15,000	\$ 14,000
661-454-931-000	Equipment Repair & Maintenance (E)	\$ 1,694	\$ 1,000	\$ 10,900	\$ 7,500
661-454-931-010	Equip Rep & Maint - Fuel Pumps (E)	\$ 15,825	\$ 1,500	\$ 12,000	\$ 4,500

Equipment Fund

Account	Title	2025 Actual	2026 Budget	2026 Estimated	2027 Requested
661-454-932-000	Vehicle Repair and Maintenance (E)	\$ 20,331	\$ 25,000	\$ 22,500	\$ 25,000
661-454-935-000	Property Liability Insurance (E)	\$ 8,889	\$ 9,500	\$ 11,960	\$ 6,539
661-454-936-000	Vehicle Insurance (E)	\$ 15,330	\$ 16,500	\$ 12,585	\$ 13,215
661-454-939-000	Workers Compensation Insurance (E)	\$ -	\$ 1,300	\$ 770	\$ 1,870
661-454-940-000	Equipment Fund Rentals (E)	\$ 3,605	\$ 3,000	\$ 4,000	\$ 3,300
661-454-940-010	Equipment Rentals (E)	\$ 2,227	\$ 10,000	\$ 2,500	\$ 2,500
661-454-943-000	Testing Services (E)	\$ 2,185	\$ -	\$ -	\$ -
661-454-944-000	Inspection Services (E)	\$ 5,237	\$ 3,500	\$ 2,500	\$ 4,000
661-454-968-000	Depreciation Expense (E)	\$ 345,595	\$ -	\$ -	\$ -
661-454-974-010	Land Improvements - Non-deprcb (E)	\$ -	\$ -	\$ -	\$ -
661-454-975-000	Bldg & Bldg Imp-Depreciable (E)	\$ -	\$ -	\$ -	\$ 28,000
661-454-977-010	Equipment Shop - Non-dpreciabl (E)	\$ 11,519	\$ -	\$ -	\$ -
661-454-980-000	Equipment/Furniture-Deprec (E)	\$ -	\$ 655,000	\$ 655,000	\$ 750,000
661-454-980-010	Furniture/Equipment - Non-depr (E)	\$ -	\$ -	\$ -	\$ -
661-454-981-000	Vehicles - Depreciable (E)	\$ -	\$ -	\$ -	\$ 140,000
661-454-992-000	Interest Payment (E)	\$ 67,530	\$ 67,535	\$ 67,535	\$ 67,145
Total Motor Pool		\$ 815,074	\$ 1,135,809	\$ 1,124,491	\$ 1,399,395
	Total Equipment Fund Revenue	\$ 959,825	\$ 870,000	\$ 887,539	\$ 1,430,000
	Total Equipment Fund Expense	\$ 988,507	\$ 1,180,065	\$ 1,241,596	\$ 1,528,324
	Net	\$ (28,682)	\$ (310,065)	\$ (354,057)	\$ (98,324)
	Beginning Cash Balance	\$ 918,066			
	Revenue	\$ 1,430,000			
	Expenses	\$ 1,528,324			
	Est. Ending Cash Balance	\$ 819,742			