

City of Hastings Annual Budget

Fiscal Year 2026-2027





Mayor
David J. Tossava

First Ward
Jon Rocha
Mike Bergeron

Third Ward
Ann Devroy
Norman Barlow

Second Ward
John Resseguie
Terry Stenzelbarton

Fourth Ward
Jordan Brehm
Jacquie McLean

City Manager
Sarah Moyer-Cale

Finance Director
Linda Perin

City of Hastings
201 East State Street
Hastings, Michigan 49058
(269) 945-2468
www.hastingsmi.gov

Table of Contents

| | |
|---|---------|
| Table of Contents | Page 1 |
| City Manager’s Message..... | Page 2 |
| <u>General Budget Information</u> | |
| Organizational Charts..... | Page 5 |
| City Council Goals for FY 2025 | Page 7 |
| Fund Descriptions | Page 9 |
| Primary Activities (Expenditures) for City Funds..... | Page 10 |
| Taxable Value and Millage Rates | Page 11 |
| <u>General Fund</u> | |
| General Fund Overview | Page 12 |
| General Fund Revenues | Page 14 |
| General Fund Summary by Activity Center | Page 15 |
| General Fund Expense Highlights..... | Page 16 |
| <u>Other Funds</u> | |
| Other Funds Summary | Page 19 |
| Major Streets Fund..... | Page 20 |
| Local Streets Fund | Page 21 |
| Riverside Cemetery Fund..... | Page 22 |
| Brownfields Fund..... | Page 23 |
| Downtown Development Authority Fund | Page 24 |
| Drug Enforcement Fund | Page 25 |
| Police Training Fund..... | Page 26 |
| Library Fund | Page 27 |
| Sewer Fund..... | Page 28 |
| Water Fund..... | Page 30 |
| Equipment Internal Services Fund | Page 30 |
| <u>Appendices</u> | |
| Appendix A – Budget Resolution | Page 32 |
| Appendix B – Line-Item Budgets | Page |



City of *Hastings* Michigan

(269) 945-2468
FAX (269) 948-9544

201 E. State Street 49058

May 11, 2026

To the Honorable Members of the City Council of the City of Hastings,

I am pleased to present to you the recommended budget for Fiscal Year 2026-2027. The budget development process starts early in the calendar year with a Council meeting to define its fiscal year goals and continues into the following months with initial department head recommendations and updates to the Capital Improvement Plan. More detailed requests are analyzed in April along with updated revenue projects that inform the recommended budget. The recommended budget represents nearly four months of cooperative effort between departments, the public, and the city council. The budget is a living document and is subject to amendments in compliance with the City Charter and State law.

In the current fiscal year, significant investments have included renovating the police department offices, constructing a new salt storage facility, updating the fire department restrooms, and replacing outdated voting equipment. We also resurfaced the courts at Bob King Park to create a much-anticipated pickleball court. Work has commenced on the Clarifier 2 reconstruction project at the wastewater treatment facilities. The Green and Market Street reconstruction project also started this year, representing over \$7 million in high-priority infrastructure improvements. Human resource investments included reorganizing the Department of Public Services by eliminating an administrative leadership position and creating an Assistant City Manager position. We also added staff and technology resources within the Finance Department. An additional full-time firefighter/EMT-B was also added to the Fire Department. These changes have made us more responsive to taxpayer expectations and community needs.

In the upcoming fiscal year, we are reducing cemetery taxes to 0.7 mills to sustain operational needs without excess fund balance growth. A water and sewer rate study is underway to ensure revenue projections align with our planned capital improvement needs. We will continue building improvements with an elevator modernization project and other general building repairs. Park improvements will include trail sign replacement, parking at Hammond Hill, and TangleTown playground reconstruction. Police and Fire vehicles will also be replaced, and several roads will be milled and resurfaced. Large equipment to be purchased includes a Vactor replacement and a Loadall for the wastewater treatment plant.

There are ongoing challenges, including the unknown future of state intervention in local housing regulation and property tax reforms. We are also continuously tackling our pension liability with large additional payments each year as required by our corrective action plan and state grant. We have resubmitted applications to the state for revolving loan fund dollars toward water and sanitary sewer infrastructure improvements which have not yet been successful. Required annual lead service line replacements continue entirely at the city's cost. We will continue to monitor how our operating-to-capital expense margins are narrowing to ensure long-term financial stability.

The assistance and input from department heads and staff during the budget process have been greatly appreciated. Their thoughtful input and creative problem-solving have been critical to ensuring the city continues on the right track. We have a dedicated team here in the city, and I am privileged to continue being part of building a stronger community in Hastings.

Very truly yours,

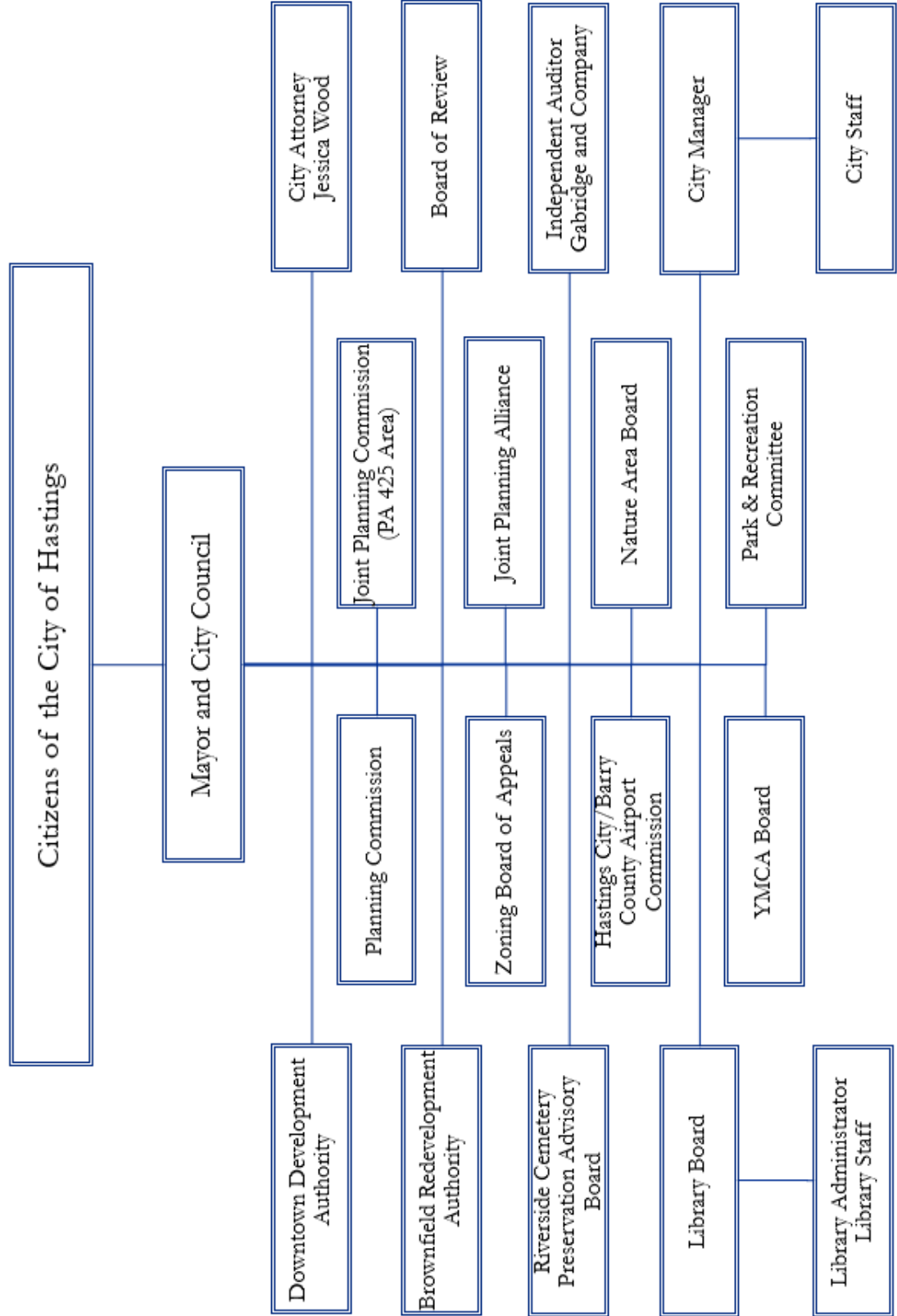
A handwritten signature in cursive script, appearing to read "Sarah Moyer-Cale".

Sarah Moyer-Cale
City Manager

General Budget Information

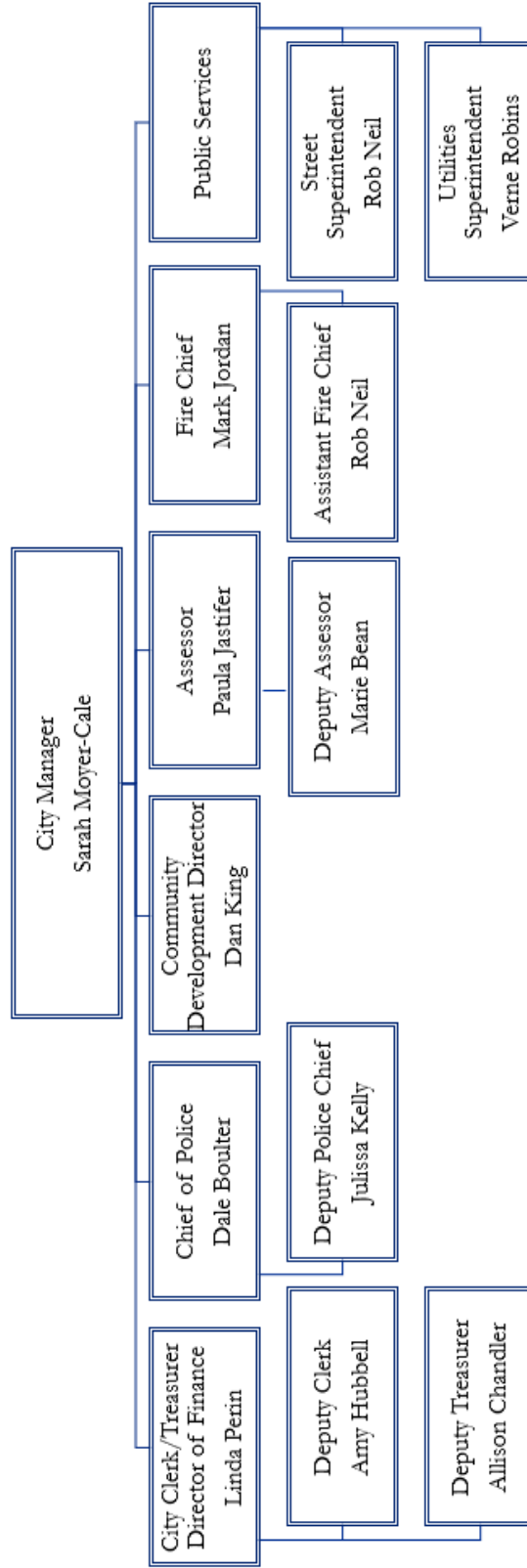
LEADERSHIP ORGANIZATION CHART

CITY OF HASTINGS FY 2026/2027



ADMINISTRATIVE ORGANIZATION CHART

CITY OF HASTINGS FY 2026/2027



UPDATED: MAY 2026

City Council Goals for Fiscal Year Ending 2027

| Goal 1: Develop a funding strategy for long-term costs | |
|--|--|
| Steps toward implementing the goal | How goal is included in budget document (if relevant) |
| Create an ad hoc committee to evaluate funding options for road improvements and new fire station. | Initial steps of the committee does not require funding. \$150,000 transfer from General Fund to Local Streets fund. |
| Make a recommendation to City Council about plan implementation. | This step does not require funding. |

| Goal 2: Improve mobility-related infrastructure | |
|---|--|
| Steps toward implementing the goal | How goal is included in budget document (if relevant) |
| Use the sidewalk assessment data to remove significant obstructions and create a multi-year plan. | \$30,000 budgeted for local streets sidewalks and \$55,000 for new sidewalk installation on Woodlawn between Broadway and Bob King Park. |
| Develop a continuous sidewalk inspection plan | This step does not require funding. |
| Identify areas to remediate pedestrian/vehicle conflict points | This step does not require funding. Implementation would require funds not yet budgeted. |
| Improve pedestrian safety at N. Broadway near Tyden Park | \$145,000 included for pedestrian island. |
| Review pedestrian access to schools and other public facilities. | Researching an application to the "Safe Routes for All" program; no funding yet. |

| Goal 3: Enhance citizen education and awareness opportunities | |
|--|--|
| Steps toward implementing the goal | How goal is included in budget document (if relevant) |
| Continue the citizen's academy program. | \$500 for citizen academy costs in city council budget. |
| Use social media & public engagement plan to promote awareness of City programs and activities | This step does not require funding. |
| Strengthen the relationship with city schools, including classroom programs | Costs are unknown at this time. |

| Goal 3: Enhance citizen education and awareness opportunities | |
|--|-------------------------------------|
| Consider a series of informative videos on municipal topics | Costs are unknown at this time. |
| Expand content of city newsletter to include more information about the “how” and the “why” of projects. | This step does not require funding. |
| Keep open lines of communication with other local organizations and state and local officials. | This step does not require funding. |

| Goal 4: Review City Charter for Potential Updates | |
|---|--|
| Steps toward implementing the goal | How goal is included in budget document (if relevant) |
| Create ad hoc committee to review Charter and make a recommendation to the city council for action. | This is a staff initiative that currently does not require funding. Implementation may require legal expenses depending on the recommendation made by the committee. |

| Goal 5: Complete High Impact/High Visibility Projects | |
|--|---|
| Steps toward implementing the goal | How goal is included in budget document (if relevant) |
| Green & Market Street | Funded and will be completed Nov. 2026 |
| W. State Street Corridor | Evaluation and planning in progress. Funds earmarked for streets may be used. |
| Meijer | 425 agreement in approval process. |

Fund Descriptions

City services and operations are organized into funds, capturing revenues and expenditures associated with the functions of each fund. The city has twelve funds, with a description of each fund noted in the table below. Each fund maintains a separate fund balance.

| Fund Number | Fund Name | Description | Page No. |
|--------------------|--------------------------------|---|-----------------|
| 101 | General Fund | The General Fund is the primary operating fund of the City of Hastings | 12 |
| 202 | Major Streets | Supports maintenance and improvements on 14.81 miles of major streets in the city | 21 |
| 203 | Local Streets | Supports maintenance and improvements on 32.46 miles of local streets in the city | 22 |
| 209 | Riverside Cemetery | Supports management, maintenance, operations, and improvements at the city-owned Riverside Cemetery | 23 |
| 243 | Brownfields | Supports incentives for the redevelopment of local brownfield properties and qualifying affordable housing | 24 |
| 248 | Downtown Development Authority | Supports promoting and improving the Downtown Development Authority (DDA) district in accordance with the Downtown Development Plan | 25 |
| 265 | Police Drug Enforcement | Recognizes revenue in the form of civil forfeitures of cash, personal property, and real property confiscated under state drug statutes | 26 |
| 266 | Police Training | Supports police training with state-designated grant funds and city matching funds | 27 |
| 271 | Library | Supports costs associated with management, operations, programming, and improvements at the Hastings Public Library | 28 |
| 592 | Water and Sewer | Responsible for operations, maintenance, repair and development of the drinking water system and the sanitary sewer/wastewater treatment system | 29 |
| 661 | Equipment Internal Services | Responsible for equipment maintenance and some equipment purchases through rental charges assessed to city departments and funds | 30 |

Primary Activities for City Funds

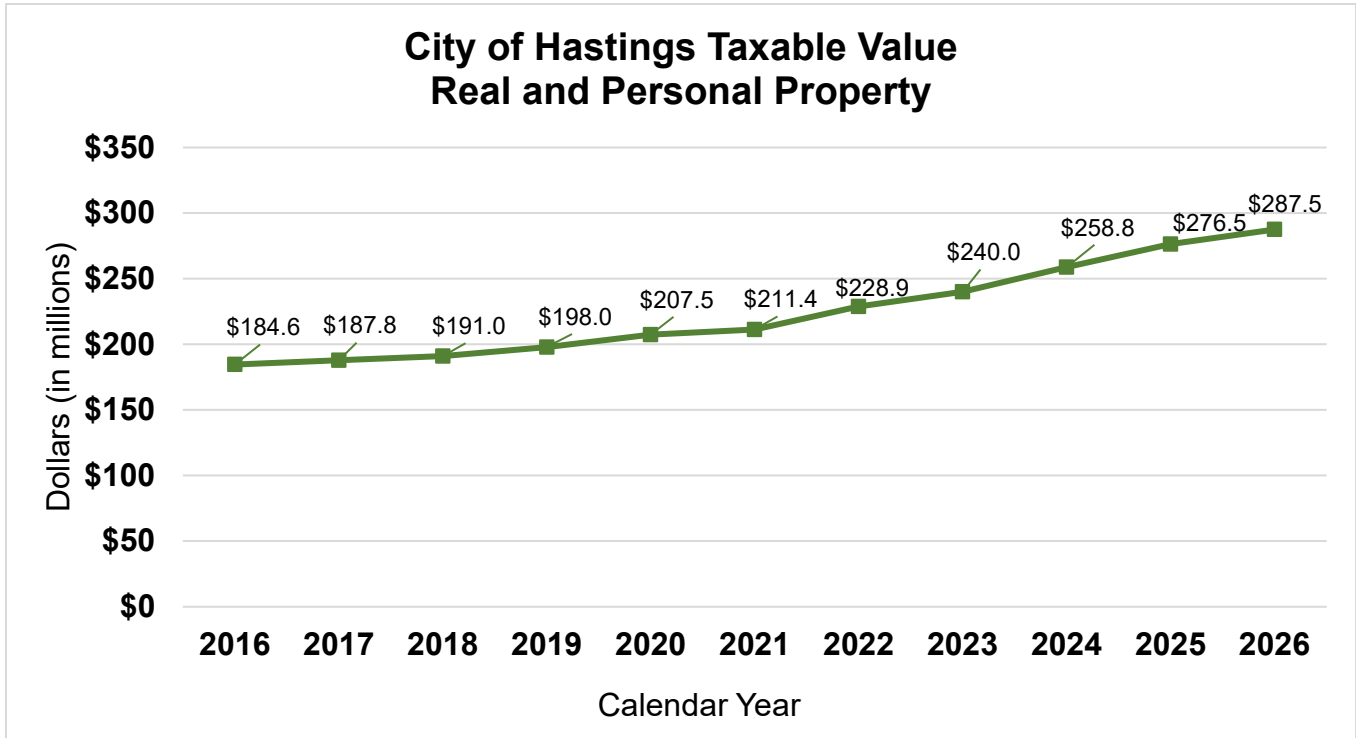
City expenditures are classified into four primary activities, as noted in the chart below. The city follows the Michigan Uniform Chart of Accounts when classifying expenditures. Information on pages 20 and 21 provides additional detail on the costs of each of these activities in the General Fund budget.

| | |
|--|---|
| <p>Personal Services</p> <p>Personal Services are any cost associated with personnel such as wages, payroll tax, health insurance, retirement benefit cost, disability, overtime pay, etc.</p> | <p>Other Charges and Services</p> <p>Other charges and services are other items that support city services. This primarily includes items such as contracted services, printing and publication costs, utilities, and insurance.</p> |
| <p>Supplies</p> <p>A supply is any item purchased to use for a city purpose. This includes office supplies, items used to fix equipment in-house, uniforms, subscriptions, gasoline, safety supplies, small tools, etc.</p> | <p>Capital Outlay</p> <p>Capital Outlay is any purchase where the benefit extends beyond the fiscal year and adds to the City's assets. This includes vehicles, buildings, new playground equipment, etc.</p> |

Taxable Value and Millage Rates

The city levies two millages, one for operating and one for the Riverside Cemetery. A mill is \$1 per \$1,000 in taxable value. The budget proposes to levy 15.4435 mills for General Fund Operating and 0.7 mills for Riverside Cemetery which is a reduction from the previous year.

The city's taxable value remained fairly constant until 2019. Since 2019, the city has seen more sizable increases in value. The increase in taxable value from 2025 to 2026 is \$13.76 million.



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 departments associated with each General Fund activity center are included in the table below.

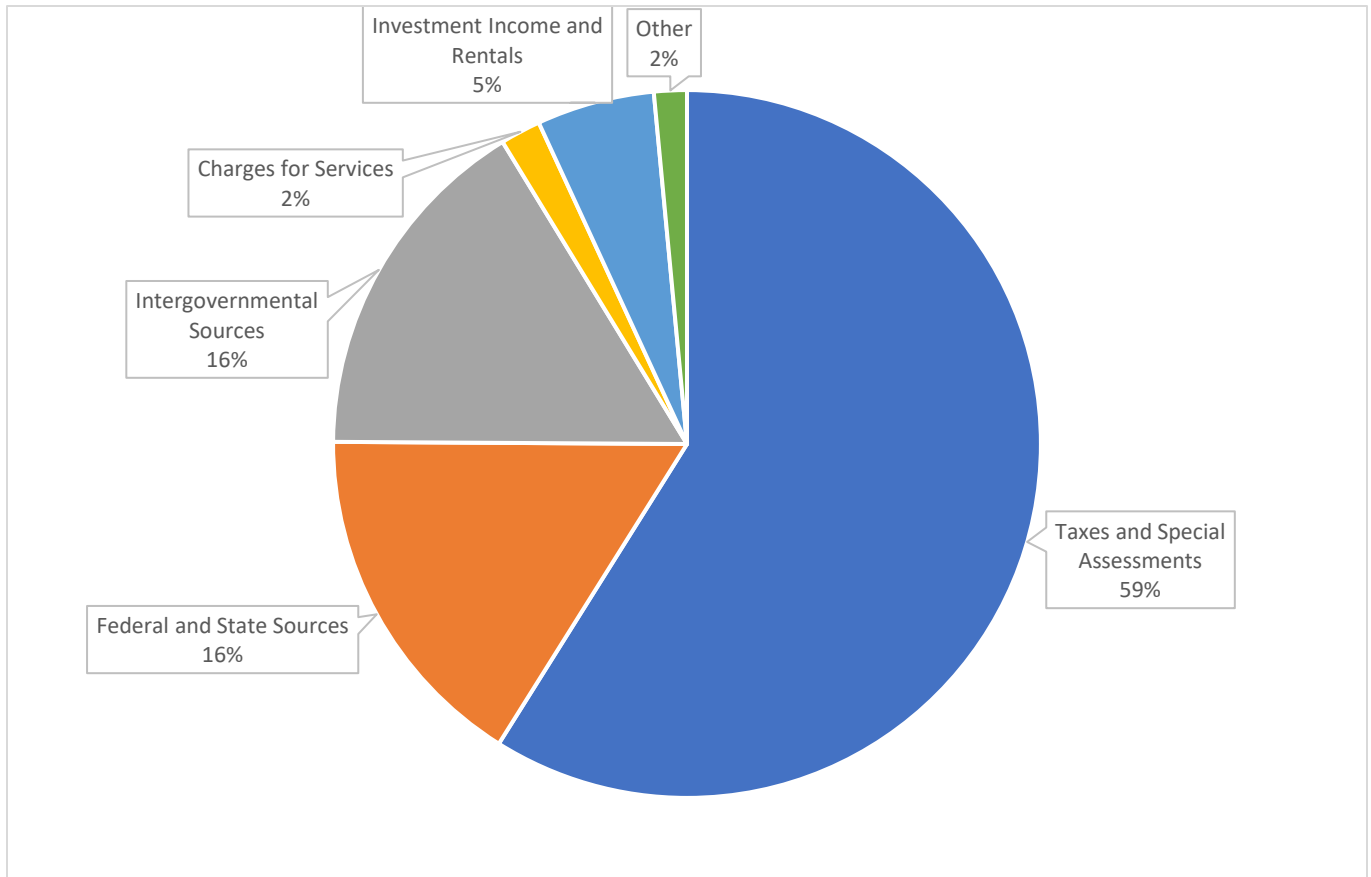
| Activity Center | Department |
|---|--|
| General Government | City Council |
| | Mayor |
| | City Manager’s Office |
| | Finance Department |
| | City Clerk |
| | Information Technology |
| | Board of Review |
| | Treasurer |
| | Assessor |
| | Elections |
| | City Hall and Grounds |
| | Legal and Audit |
| | Other General Government |
| | |
| Public Safety | Police |
| | Code Compliance |
| | Fire |
| | Inspections |
| Public Works | Parking Downtown (SAD) |
| | Parking Downtown (Non SAD) |
| | Streetlighting |
| | Community Services |
| Community & Economic Development | Brownfield & Community Development Grants |
| | Planning and Zoning |
| | Joint Planning and Zoning (w/Rutland Township) |
| | Community Development |
| | Cable Access |
| Recreation and Culture | Parks and Recreation |
| | Arts and Cultural Services |
| Outgoing Transfers / Other | Outgoing Transfers |

FY 2027 General Fund Summary

The table below provides a high-level summary of General Fund revenues and department expenditures and includes FY 2026 projections, which will be utilized to analyze potential budget adjustments in the current fiscal year. Budget adjustments to the FY 2026 budget will be presented to City Council for approval in June 2026.

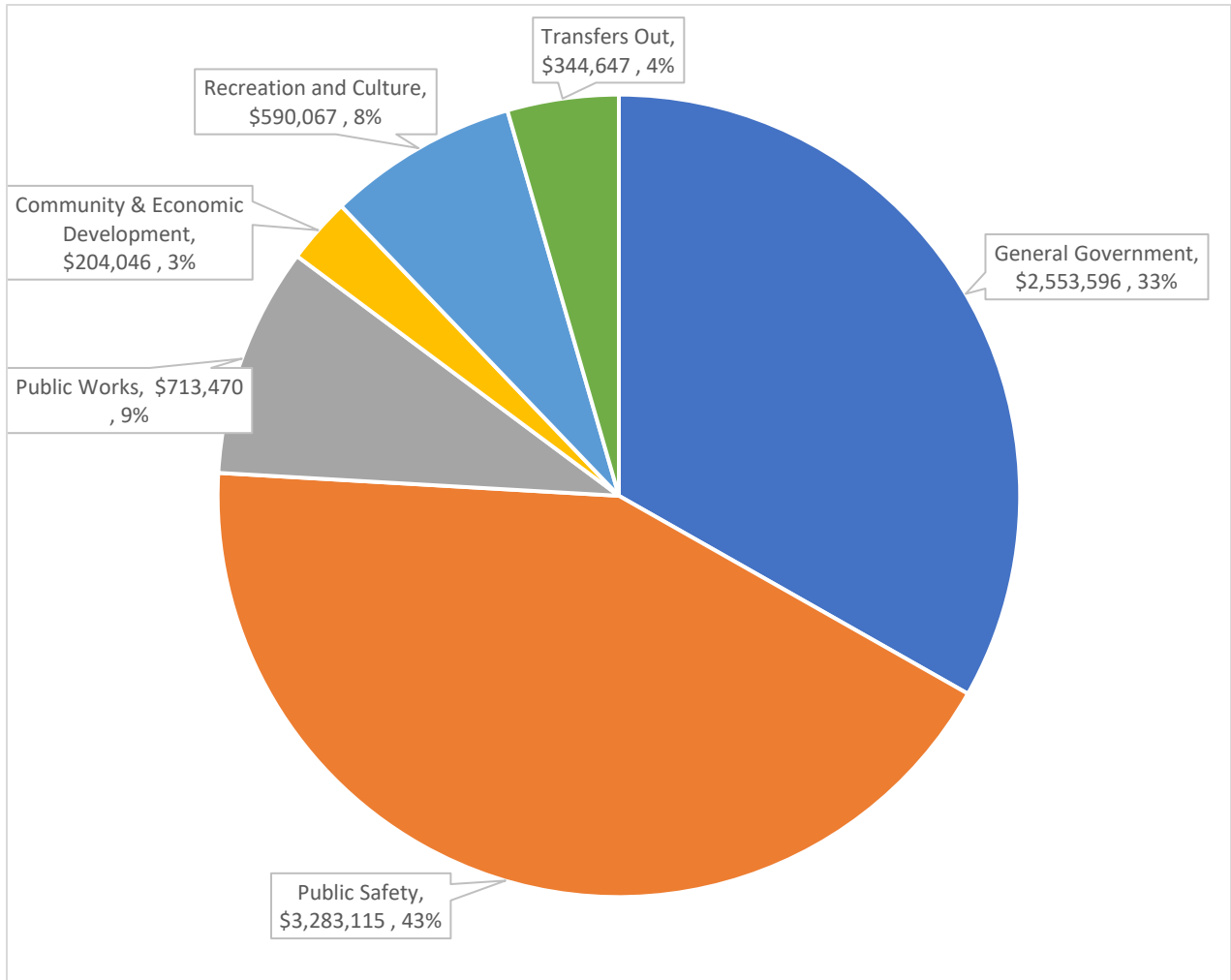
| General Fund | FY 2025 Actual | FY 2026 Budget | FY 2026 Projected | FY 2027 Request | \$ Inc./Dec.) |
|------------------------------------|--------------------|--------------------|----------------------|--------------------|------------------|
| General Fund Revenue | | | | | |
| Taxes & Special Assessments | \$3,768,115 | \$3,789,944 | \$3,840,810 | \$4,040,512 | \$279,401 |
| Federal & State Sources | 1,206,905 | 1,153,016 | 1,154,608 | 1,117,069 | (35,947) |
| Intergovernmental Sources | 1,755,372 | 1,119,250 | 1,190,562 | 1,117,356 | (1,894) |
| Charges for Services | 247,751 | 111,575 | 61,715 | 127,420 | 15,845 |
| Investment Income & Rentals | 368,068 | 430,840 | 1,073,930 | 371,562 | (59,278) |
| All Other Revenue | 132,999 | 83,500 | 170,072 | 103,500 | 20,000 |
| Total General Fund Revenue | 7,479,211 | 6,688,125 | 7,491,697 | 6,877,419 | 218,127 |
| | | | | | |
| General Fund Departments | | | | | |
| City Council | \$ 74,933 | \$77,525 | \$ 66,771 | \$ 72,303 | (5,222) |
| Mayor | 14,475 | 16,445 | 14,630 | 15,137 | (1,308) |
| City Manager | 194,482 | 265,750 | 265,284 | 333,098 | 67,348 |
| Finance Department | 358,420 | 443,696 | 464,588 | 443,673 | (23) |
| City Clerk | 116,893 | 121,552 | 121,552 | 122,152 | 600 |
| Information Technology | 213,668 | 271,100 | 263,600 | 268,900 | (2,200) |
| Board of Review | 2,856 | 2,612 | 1,983 | 2,525 | (87) |
| Treasurer | 55,031 | 58,112 | 83,397 | 97,801 | 39,689 |
| Assessor | 152,600 | 197,742 | 181,998 | 154,520 | (43,222) |
| Elections | 31,437 | 57,681 | 41,423 | 57,758 | 77 |
| City Hall and Grounds | 115,635 | 516,500 | 531,215 | 336,114 | (180,386) |
| Legal & Audit | 54,128 | 73,500 | 62,400 | 66,800 | (6,700) |
| Other General Government | 887,438 | 567,147 | 578,755 | 582,815 | 15,668 |
| Police Department | 1,896,380 | 2,320,777 | 2,076,364 | 2,375,703 | 54,926 |
| Code Compliance | 46,803 | 55,660 | 45,556 | 53,112 | (2,548) |
| Fire Department | 468,148 | 659,432 | 712,456 | 779,300 | 119,868 |
| Inspections | 177,921 | 65,000 | 30,240 | 75,000 | 10,000 |
| Parking Downtown Non-SAD | 8,098 | 19,000 | 16,300 | 15,973 | (3,027) |
| Parking Downtown SAD | 21,103 | 27,460 | 32,540 | 35,578 | 8,118 |
| Streetlighting | 109,487 | 118,000 | 112,000 | 110,000 | (8,000) |
| Community Services | 271,706 | 406,328 | 424,008 | 551,919 | 145,591 |
| Planning and Zoning | 11,987 | 16,636 | 9,825 | 23,030 | 6,394 |
| Joint Planning and Zoning | 116 | 1,350 | 2,300 | 1,300 | (50) |
| Community Development | 145,245 | 160,907 | 153,029 | 167,339 | 6,432 |
| Cable Access | 10,708 | 11,922 | 11,899 | 12,377 | 455 |
| Parks and Recreation | 635,446 | 535,581 | 471,262 | 537,031 | 1,450 |
| Arts & Culture | 53,594 | 40,340 | 48,494 | 53,036 | 12,696 |
| Transfers Out | 547,785 | 281,624 | 281,624 | 344,647 | 63,023 |
| Total General Fund Expenses | \$6,676,521 | \$7,389,379 | \$7,105,493 | \$7,688,941 | \$299,562 |
| Addition to/Use of Fund Balance | \$802,690 | \$(701,254) | \$386,204 | \$(811,522) | |
| Unassigned Fund Balance at Yr End | \$6,268,848 | | | \$5,457,326 | |

FY 2027 General Fund Revenues \$6,877,419



FY 2027 General Fund Expenditures by Activity Center

\$7,688,941



General Fund Highlights

Changes/Highlights

Millage rate decrease due to Headlee requirements

No Downtown Parking Special Assessment this year, decreasing revenue by \$28,833.

City Council: Includes Mayor Exchange Day and Citizen Academy expenses

Mayor: no significant changes

City manager: includes full year of Assistant City Manager expenses

Finance: No significant changes

Clerk: No significant changes

IT: Includes server replacement

Board of Review: No changes

Treasurer: No significant changes

Assessor: Reduces expense due to contracted services

Elections: Holding two elections this year with 9-days of early voting.

City Hall & Grounds: Elevator modernization (180K) and resolve leaking windows (25K)

Legal & Audit: no significant changes

Other general government: Continued additional \$423,000 payment to MERS retirement as required

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 Enforcement: body cam for compliance officer

Fire: 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).

Parking Downtown SAD and NonSAD: No significant cost change.

Streetlighting: No significant changes

Community Services: Continued subsidy for EMS (93.5K), pedestrian island (145K).

Planning and Zoning: Some increase in contracted service due to master plan review as required.

JPC: No significant changes

Community Development: No significant changes.

Parks and Rec: TangleTown (193.6K), riverwalk trail sign replacement (30K), Hammond hills parking lot expansion (60K), paint exterior of fish hatchery building (18K)

Arts and Culture: No significant changes.

Transfers: 150K to Local Streets, 199.5K to the Library.

Other City Funds

Other Funds Summary

The table below provides a high-level summary of other funds revenues and expenditures and includes FY 2026 projections, which will be utilized to analyze potential budget adjustments in the current fiscal year. Budget adjustments to the FY 2026 budget will be presented to City Council for approval in June 2026.

| Category/Fund | FY 2025 Actual | FY 2026 Budget | FY 2026 Projected | FY 2027 Request | \$ Inc./Dec.) |
|-----------------------------|-------------------|-------------------|----------------------|--------------------|------------------|
| Other Funds Revenue | | | | | |
| Major Streets | \$1,068,704 | \$841,849 | \$823,250 | \$932,066 | \$90,217 |
| Local Streets | 674,520 | 620,551 | 642,250 | 827,883 | 207,332 |
| Cemetery | 243,827 | 234,401 | 234,675 | 202,900 | (31,501) |
| Brownfields | 145,033 | 140,450 | 97,154 | 100,000 | (40,450) |
| DDA | 849,122 | 836,300 | 964,658 | 1,006,350 | 170,050 |
| Drug Enforcement | 0 | 0 | 0 | 0 | 0 |
| Police Training | 7,913 | 3,600 | 4,075 | 2,875 | (725) |
| Library | 794,126 | 709,941 | 802,855 | 768,535 | 58,594 |
| Sewer | 0 | 2,877,290 | 2,907,776 | 3,098,000 | 220,710 |
| Water | 0 | 1,919,400 | 2,030,429 | 2,031,400 | 112,000 |
| Equipment | 959,825 | 870,000 | 887,539 | 1,430,000 | 560,000 |
| | | | | | |
| Other Funds Expenses | | | | | |
| Major Streets | \$1,015,997 | \$955,878 | \$940,135 | \$1,250,366 | \$294,488 |
| Local Streets | 599,553 | 688,525 | 691,244 | 887,446 | 198,921 |
| Cemetery | 171,075 | 178,383 | 178,383 | 160,749 | (17,634) |
| Brownfields | 65,388 | 41,000 | 39,188 | 45,000 | 4,000 |
| DDA | 1,856,226 | 779,229 | 791,975 | 907,833 | 128,604 |
| Drug Enforcement | 3,625 | 5,000 | 4,547 | 0 | (5,000) |
| Police Training | 4,651 | 6,800 | 5,807 | 2,500 | (4,300) |
| Library | 661,103 | 708,469 | 746,981 | 740,083 | 31,614 |
| Sewer | 0 | 2,965,613 | 3,026,692 | 3,081,872 | 116,259 |
| Water | 0 | 2,257,234 | 1,983,001 | 2,342,835 | 85,601 |
| Equipment | 988,507 | 1,180,065 | 1,241,596 | 1,528,324 | 348,259 |

Major Streets Fund (Fund 202)

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, a portion of state revenue can be transferred out for local roads maintenance and improvement projects.

It is noted that the revenues received from the state are inadequate for proper fund maintenance. Few meaningful street improvements or large pavement maintenance programs are feasible without additional revenue. This could include supplements from the General Fund (not a long-term solution), dedicated street millage, or increased use of special assessments. City staff continues to seek grant funds, though those cannot be relied on as a long-term funding source.

| | |
|--------------------------|--------------|
| Beginning Fund Balance | \$ 1,007,904 |
| Revenue | \$ 932,066 |
| Expenses | \$ 1,250,366 |
| Est. Ending Fund Balance | \$ 689,604 |

Significant Changes/Budget Impacts:

Revenue:

- No transfer from the General Fund.
- State Revenue as estimated by the State of Michigan, inclusive of new state funding

Expenses:

- 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).

Local Streets Fund (Fund 203)

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.

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

Significant Changes/Budget Impacts:

Revenue:

- Includes \$150,000 transfer from General Fund and \$300,000 transfer from Major Streets.

Expenses:

- Mill and resurface portion of North Street (50K)
- Mill and resurface E. Barfield Dr (150K)

Riverside Cemetery Fund (Fund 209)

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.

| | |
|--------------------------|------------|
| Beginning Fund Balance | \$ 477,547 |
| Revenue | \$ 202,900 |
| Expenses | \$ 160,749 |
| Est. Ending Fund Balance | \$ 519,698 |

Significant Changes/Budget Impacts:

- Millage reduction down to 0.7 mills

Brownfields Fund (Fund 243)

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.

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

Significant Changes/Budget Impacts:

- No significant changes

Downtown Development Authority Fund (Fund 248)

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 inclusive of the Mayor of Hastings. 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.

| | |
|--------------------------|--------------|
| Beginning Fund Balance | \$ 725,784 |
| Revenue | \$ 1,006,350 |
| Expenses | \$ 907,833 |
| Est. Ending Fund Balance | \$ 824,301 |

Significant Changes/Budget Impacts:

Revenue:

- Revenue is impacted by reduced cemetery millage
- Positive taxable value growth in the DDA district, leading to higher captured values

Expenses:

- Streetlight pole repainting (30K)
- Parking lot #1 improvements (35K)
- New fencing around city parking lot at Tyden Park (45K)

Drug Enforcement Fund (Fund 265)

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.

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

Significant Changes/Budget Impacts:

- No major changes in the Drug Enforcement Revenue Fund.

Police Training Fund (Fund 266)

This fund supports police training with state-designated 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 training of certified police officers.

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

Significant Changes/Budget Impacts:

- No major changes in the Police Training Fund.

Library Fund (Fund 271)

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.

| | |
|--------------------------|------------|
| Beginning Fund Balance | \$ 650,035 |
| Revenue | \$ 768,535 |
| Expenses | \$ 740,083 |
| Est. Ending Fund Balance | \$ 678,487 |

Significant Changes/Budget Impacts:

Revenue:

- No significant changes

Expenses:

- Handicap parking improvements (16.5K)
- Makerspace (6K)

Sewer Enterprise Fund (Fund 590)

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.

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

Significant Changes/Budget Impacts:

Revenue:

- No significant changes

Expenses:

- Completion of the clarifier 2 project
- Debt payments for the Green and Market Street project
- Sewer main lining for W. State Street (100K estimate).

Water Enterprise Fund (Fund 591)

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.

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

Significant Changes/Budget Impacts:

Revenue:

- No significant changes

Expenses:

- 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)

Equipment Internal Service Fund (Fund 661)

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.

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

Significant Changes/Budget Impacts:

Revenue:

- No significant changes

Expenses:

- Replace pole barn roof (28K)
- John Park Mower Replacement (65K)
- Vactor Replacement (575K on installment purchase contract)
- Loadall for wastewater treatment plant (110K)
- Superintendent Trucks (140K)

Appendices

APPENDIX A

This page is reserved for the budget resolution to enact the General Appropriations Act for Fiscal Year 2026/2027 and approve the Operating Budgets for said year, and to Approve Disbursements for Capital Improvements, and to establish the Property Tax Millage Rate to support the budget.

APPENDIX B

This page is reserved for the supporting budget sheets by line item.

RESOLUTION 2026-09

**TO ENACT THE GENERAL APPROPRIATIONS ACT FOR FISCAL YEAR 2026/2027,
AND TO APPROVE THE OPERATING BUDGETS FOR SAID YEAR,
AND TO ESTABLISH THE PROPERTY TAX MILLAGE RATES TO SUPPORT THE
BUDGET**

WHEREAS, in accordance with the provisions of the City Charter, on April 27, 2026, a recommended budget was submitted to this Council for the City of Hastings, Michigan for the fiscal year commencing July 1, 2026, and ending June 30, 2027, and

WHEREAS, this Council has considered the financial needs of the City of Hastings for its efficient operations during the coming fiscal year and has reviewed the recommended budget; and

WHEREAS, in accordance with State statute, on May 11, 2026, the Council did, after proper notice, conduct a public hearing on the proposed budget, and on the proposed millage rate to be levied to support the proposed budget, at which public hearing all objections and comments on the proposed budget and millage rate were considered; now

THEREFORE BE IT RESOLVED, that the City Council of the City of Hastings adopts the attached document labeled "Budget Adoption FY 2026/2027" **as amended** as the City's budget for the fiscal year commencing July 1, 2026 and ending June 30, 2027, specifically incorporating all of the following:

That the estimates of anticipated revenue in the various funds are as shown on the budget document; and

That the interfund transfers to and from the various funds as shown on the budget document are hereby approved by this Council; and

That the expenditures in the various funds as shown on the budget document are hereby appropriated by this Council; and

That funds are appropriated from fund balance to balance the budgets in the various funds are as shown on the budget document; and

BE IT FURTHER RESOLVED, that 15.4435 mills be levied on the taxable assessed valuation as equalized for general operating requirements of the City of Hastings; and

BE IT FURTHER RESOLVED, that an additional 0.7000 mills be levied on the taxable assessed valuation as equalized for purposes of operating, maintaining, and improving a municipal cemetery; and

BE IT FURTHER RESOLVED, that the City Manager is hereby authorized to make budgetary transfers within the line items of appropriation centers established through this budget and that all transfers between appropriations listed in this resolution may be made only by further action of this Council, pursuant to the provisions of the Michigan Uniform Accounting and Budgeting Act; and

BE IT FINALLY RESOLVED, that the funds appropriated shall be drawn from the treasury of the City for the purposes approved pursuant to the authority granted by the Hastings City Charter.

A motion to adopt the foregoing resolution being offered by Member Rocha, second by Member Stenzelbarton:

YEAS: Bergeron, Brehm, Devroy, McLean, Resseguie, Rocha, Stenzelbarton and Tossava

NAYS: None

ABSENT: Barlow

MOTION DECLARED ADOPTED.

I hereby certify that the foregoing resolution was adopted at a duly held and attended regular meeting the 11th day of May 2026, by the City Council of the City of Hastings, by a vote of eight (8) members voting in favor thereof, zero (0) members voting against, and one (1) member absent.



Linda Perin
City Clerk

BUDGET ADOPTION FY 2026/2027

GOVERNMENT FUNDS

GENERAL FUND REVENUE

| | |
|------------------------------------|--------------------|
| Taxes & Special Assessments | \$4,040,512 |
| Federal & State Sources | 1,117,069 |
| Intergovernmental Sources | 1,117,356 |
| Charges for Services | 127,420 |
| Investment Income & Rentals | 371,562 |
| All Other Revenue | 103,500 |
| TOTAL, General Fund Revenue | \$6,877,419 |

GENERAL FUND EXPENDITURES

General Government

| | |
|--------------------------|----------|
| City Council | \$72,303 |
| Mayor | 15,137 |
| City Manager | 333,098 |
| Finance Department | 443,673 |
| Clerk | 122,152 |
| Information Technology | 268,900 |
| Board of Review | 2,525 |
| Treasurer | 97,801 |
| Assessor | 154,520 |
| Elections | 57,758 |
| City Hall and Grounds | 336,114 |
| Legal and Audit | 66,800 |
| Other General Government | 582,815 |

Public Safety

| | |
|-------------------|-------------|
| Police Department | \$2,375,703 |
| Code Compliance | 53,112 |
| Fire Department | 779,300 |
| Inspections | 75,000 |

Public Works

| | |
|--------------------------|---------|
| Parking Downtown Non-SAD | 15,973 |
| Parking Downtown SAD | 35,578 |
| Streetlighting | 110,000 |
| Community Services | 551,919 |

Community and Economic Development

| | |
|---------------------------|----------|
| Planning and Zoning | \$23,030 |
| Joint Planning and Zoning | 1,300 |
| Community Development | 167,339 |
| Cable Access | 12,377 |

Recreation and Culture

| | |
|----------------------------|-----------|
| Parks and Recreation | \$537,031 |
| Arts and Cultural Services | 53,036 |

TOTAL, General Fund Expenditures **\$7,344,294**

Transfers Out/Other

| | |
|--|--------------------|
| Total General Fund Exp. + Other Financing | \$7,688,941 |
| Addition to / (Use of) Fund Balance | (\$811,522) |

BUDGET ADOPTION FY 2026/2027

SPECIAL REVENUE FUNDS

Major Streets Special Revenue Fund

| | |
|-------------------------------------|-------------|
| Major Streets Fund Revenue | \$932,066 |
| Major Streets Fund Expenditures | \$950,366 |
| Major Streets Fund Transfers Out | \$300,000 |
| Addition to / (Use of) Fund Revenue | (\$318,300) |

Local Streets Special Revenue Fund

| | |
|-------------------------------------|------------|
| Local Streets Fund Revenue | \$377,883 |
| Local Streets Fund Transfers In | \$450,000 |
| Local Streets Fund Expenditures | \$887,446 |
| Addition to / (Use of) Fund Revenue | (\$59,563) |

Riverside Cemetery Special Revenue Fund

| | |
|-------------------------------------|-----------|
| Riverside Cemetery Revenue | \$202,900 |
| Riverside Cemetery Expenditures | \$160,479 |
| Addition to / (Use of) Fund Revenue | \$42,151 |

Drug Enforcement Special Revenue Fund

| | |
|-------------------------------------|-----|
| Drug Enforcement Revenue | \$0 |
| Drug Enforcement Expenditures | \$0 |
| Addition to / (Use of) Fund Revenue | \$0 |

Police Training Special Revenue Fund

| | |
|-------------------------------------|---------|
| Police Training Revenue | \$2,250 |
| Police Training Transfers In | \$625 |
| Police Training Expenditures | \$2,500 |
| Addition to / (Use of) Fund Revenue | \$375 |

Library Special Revenue Fund

| | |
|-------------------------------------|-----------|
| Library Revenue | \$574,513 |
| Library Transfers In | \$194,022 |
| Library Expenditures | \$740,083 |
| Addition to / (Use of) Fund Revenue | \$28,452 |

COMPONENT UNITS

Brownfields Redevelopment Authority Fund

| | |
|--|-----------|
| Brownfields Redevelopment Authority Revenue | \$100,000 |
| Brownfields Redevelopment Authority Expenditures | \$45,000 |
| Addition to / (Use of) Fund Revenue | \$55,000 |

Downtown Development Authority Fund

| | |
|---|-------------|
| Downtown Development Authority Revenue | \$1,006,350 |
| Downtown Development Authority Expenditures | \$907,833 |
| Addition to / (Use of) Fund Revenue | \$98,517 |

1

BUDGET ADOPTION FY 2026/2027

PROPRIETARY FUNDS

Sewer Fund

| | |
|-------------------------------------|-------------|
| Sewer Revenue | \$3,098,000 |
| Sewer Expenditures | \$3,081,872 |
| Addition to / (Use of) Fund Revenue | \$16,128 |

Water Fund

| | |
|-------------------------------------|-------------|
| Water Revenue | \$2,031,400 |
| Water Expenditures | \$2,342,835 |
| Addition to / (Use of) Fund Revenue | \$311,435 |

Equipment Internal Service Fund

| | |
|--|-------------|
| Equipment Internal Service Fund Revenue | \$1,430,000 |
| Equipment Internal Service Fund Expenditures | \$1,528,324 |
| Addition to / (Use of) Fund Revenue | (\$98,324) |

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 | \$ 3,790,000 |
| 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 | \$ 15,962 |
| 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 | \$ 241,106 |
| 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 | \$ 516,250 |
| 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 | \$ 6,877,419 |

| 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 | \$ 2,500 | \$ 2,500 | \$ 3,600 |
| 101-701-709-000 | Social Security Taxes (E) | \$ 180 | \$ 275 | \$ 200 | \$ 275 |
| 101-701-807-000 | Planning Services (E) | \$ 8,120 | \$ 10,000 | \$ 5,000 | \$ 15,000 |
| 101-701-848-000 | Tablets (E) | \$ 1,311 | \$ 1,300 | \$ 1,300 | \$ 1,350 |
| 101-701-900-000 | Printing and Publishing (E) | \$ 17 | \$ 50 | \$ 22 | \$ 800 |
| 101-701-909-000 | Training (E) | \$ - | \$ 2,500 | \$ 800 | \$ 2,000 |
| 101-701-939-000 | Workers Compensation Insurance (E) | \$ 11 | \$ 11 | \$ 3 | \$ 5 |
| Total Planning and Zoning Expense | | \$ 11,987 | \$ 16,636 | \$ 9,825 | \$ 23,030 |
| <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 | 2027 |
|-----------------|------------------------------------|-------------|-------------|-----------|-----------|
| | | | | Estimated | 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 | \$ 194,022 |
| Total Transfers Out | | \$ 547,785 | \$ 281,624 | \$ 281,624 | \$ 344,647 |

General Fund

| | 2025 Actual | 2026 Budget | 2026 Estimated | 2027 Requested |
|---|---------------------|--------------|-------------------|-------------------|
| Total General Fund Revenue | \$ 7,479,211 | \$ 6,688,125 | \$ 7,491,697 | \$ 6,877,419 |
| Total General Fund Expense | \$ 6,676,521 | \$ 7,389,379 | \$ 7,105,493 | \$ 7,688,941 |
| Net | \$ 802,690 | \$ (701,254) | \$ 386,204 | \$ (811,522) |
| Beginning Fund Balance | \$ 6,268,848 | | | |
| Revenue | \$ 6,877,419 | | | |
| Expenses | \$ 7,688,941 | | | |
| Est. Ending Fund Balance | \$ 5,457,326 | | | |
| 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 | \$ 4,223,926 | | | |

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 | \$ 13,000 |
| 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 | \$ 749,439 |
| <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 | \$ 1,250,366 |
| Net | | \$ 52,707 | \$ (114,029) | \$ (116,885) | \$ (318,300) |
| Beginning Fund Balance | | \$ 1,007,904 | | | |
| Revenue | | \$ 932,066 | | | |
| Expenses | | \$ 1,250,366 | | | |
| Est. Ending Fund Balance | | \$ 689,604 | | | |

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 | \$ 171,000 |
| 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 | \$ 202,900 |
| | | | | | |
| 209-567-703-000 | Administratr/Suprvsr 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 | \$ 202,900 |
| Total Cemetery Fund Expense | | \$ 171,075 | \$ 178,383 | \$ 178,383 | \$ 160,749 |
| Net | | \$ 72,752 | \$ 56,018 | \$ 56,292 | \$ 42,151 |
| Beginning Fund Balance | | \$ 477,547 | | | |
| Revenue | | \$ 202,900 | | | |
| Expenses | | \$ 160,749 | | | |
| Est. Ending Fund Balance | | \$ 519,698 | | | |

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 | \$ 940,000 |
| 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 | \$ 1,006,350 |
| 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 | \$ 241,106 |
| 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 | \$ 907,833 |
| | Total DDA Fund Revenue | \$ 849,122 | \$ 836,300 | \$ 964,658 | \$ 1,006,350 |
| | Total DDA Fund Expense | \$ 1,856,226 | \$ 779,229 | \$ 791,975 | \$ 907,833 |
| | Net | \$ (1,007,104) | \$ 57,071 | \$ 172,683 | \$ 98,517 |
| | Beginning Fund Balance | \$ 725,784 | | | |
| | Revenue | \$ 1,006,350 | | | |
| | Expenses | \$ 907,833 | | | |
| | Est. Ending Fund Balance | \$ 824,301 | | | |

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) | \$ - | \$ - | \$ 22,090 | \$ - |
| 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 | \$ 194,022 |
| Total Revenue | | \$ 794,126 | \$ 709,941 | \$ 802,855 | \$ 768,535 |
| 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 | \$ 802,855 | \$ 768,535 |
| | Total Library Fund Expense | \$ 661,103 | \$ 708,469 | \$ 746,981 | \$ 740,083 |
| | Net | \$ 133,022 | \$ 1,472 | \$ 55,874 | \$ 28,452 |
| | Beginning Fund Balance | \$ 650,035 | | | |
| | Revenue | \$ 768,535 | | | |
| | Expenses | \$ 740,083 | | | |
| | Est. Ending Fund Balance | \$ 678,487 | | | |

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 | | | |