General Fund	Revenues	Final 2024-25	Approved 2025-26	Activity Thru 2/28/2026	APPROVED 2026-27	Notations /Comments
101-000-402.000	Current Property Tax	$ 433,015.04	$ 445,000.00	$ 449,857.55	$ 455,000.00	Estimated-tentative assessor numbers / Have not received milage rates for 2026 from the Equalization
101-000-445.000	Interest on Taxes	$ 353.65	$ 1,025.00	$ (82.28)	$ 1,025.00	2025-26 #'s Negative due to AJE from Audit?
101-000-447.000	P.T.A.F.	$ 6,419.66	$ 5,000.00	$ 6,697.04	$ 8,500.00	Based on current estimates
101-000-476.000	Zoning-License & Permits	$ 2,935.00	$ 4,000.00	$ 12,420.00	$ 4,000.00	(includes $5,000 Marihuana Permit)
101-000-528.000	Federal Grants-Other	$ -	$ -	$ -	$ -	
101-000-573.000	Local Stabilization Fund	$ 33,523.22	$ 30,000.00	$ 29,549.69	$ 30,000.00	
101-000-574.000	State Sales Tax-Revenue Sharing	$ 67,356.00	$ 80,000.00	$ 68,584.00	$ 70,000.00	
101-000-586.000	Grants from Local-Other private sources	$ -	$ -	$ -	$ -	
101-000-587.000	Grants-Local Units, School, Etc	$ -	$ -	$ -	$ -	
101-000-588.000	Contributions from Twps. & Ind.	$ -	$ -	$ -	$ -	
101-000-651.000	Park Rental Fees	$ 650.00	$ 500.00	$ 5,625.00	$ 600.00	Includes School/RP Rental/Player fees - 2025-26 includes $5,000 lease rental parking lots
101-000-652.000	Camping Revenue	$ 31,775.00	$ 30,000.00	$ 55,578.60	$ 55,000.00	
101-000-653.000	Camping Shower Revenue	$ 955.30	$ 1,000.00	$ 1,664.80	$ 1,700.00	
101-000-654.000	Camping Dump Fees	$ 956.00	$ 750.00	$ 771.25	$ 750.00	
101-000-665.000	Interest	$ 3,386.33	$ 2,000.00	$ 6,390.60	$ 2,000.00	estimated based upon actual interest (due to spending, may not get as much)
101-000-670 .000	Equipment Rental Revenue	$ 176,555.35	$ 130,000.00	$ 181,259.38	$ 130,000.00	New Equipment Rental Rates 2025= increase of about 11%- Transferd back to GF from PR
101-000-672.000	Other Revenue	$ 16,053.40	$ 25,000.00	$ 19,929.47	$ 25,000.00	Franchise fees, Metro Act
101-000-687.000	Refunds & Rebates	$ -	$ -	$ -	$ -	
101-000-696-000	Bond Proceeds from Sales	$ 71,974.00	$ -	$ -	$ -	* Act 99 Purchase of 2024 Ford F450 (2024)
101-931-693.000	Sale of Fixed Assets-Motor Pool	$ 5,000.00	$ -	$ -	$ -	*Sale of 2006 Ford F550 on 12/12/2024
101-931-699.000	Transfers In	$ -	$ -	$ -	$ -	*** Payroll Transfers back into the GF from MS, LS, CEM, UTIL Fund.
	Using Fund Balance	$ -	$ -	$ -	$ -	
	Totals	**$ 850,907.95**	**$ 754,275.00**	**$ 838,245.10**	**$ 783,575.00**	

General Fund	Expenditures by Department	Final 2024-25	Approved 2025-26	Activity Thru 2/28/2026	APPROVED 2026-27	Notations /Comments
101-101	Legislative	$ 10,845.81	$ 11,035.00	$ 13,380.90	$ 11,800.00	
101-215	Clerk	$ 34,533.64	$ 46,739.01	$ 46,312.34	$ 57,670.87	
101-223	Audit fees	$ 3,875.00	$ 3,850.00	$ 4,483.75	$ 4,500.00	
101-253	Treasurer	$ 41,485.14	$ 53,205.64	$ 40,545.75	$ 59,101.87	
101-265	Property & Building	$ 18,979.54	$ 20,403.67	$ 20,323.88	$ 23,224.81	
101-266	Attorney Fees	$ 597.50	$ 3,000.00	$ 3,150.00	$ 3,500.00	
101-267	Property-Downtown Bathhouse & Banners/Décor	$ 16,075.40	$ 19,080.83	$ 14,005.32	$ 20,738.59	
101-441	Motor Pool	$ 224,767.96	$ 131,157.60	$ 196,815.13	$ 185,570.80	
101-448	Streetlights	$ 24,208.92	$ 24,300.00	$ 26,493.21	$ 24,300.00	
101-523	Dam	$ 1,404.84	$ 3,270.16	$ 733.17	$ 3,599.72	
101-702	Planning & Zoning	$ 15,410.91	$ 19,967.47	$ 20,047.82	$ 23,526.08	
101-751	Parks	$ 143,752.10	$ 182,567.19	$ 126,551.95	$ 217,064.42	
101-906	Debt Service- Truck Loans	$ 47,659.19	$ 43,300.00	$ 44,924.33	$ 33,750.00	
101-966	Approp. Transfer Out	$ 114,327.37	$ 210,646.66	$ 206,336.82	$ 230,722.70	
	To Fund Balance	$ -	$ -		$ -	To fund balance & CDs for future projects
	Total Expenditures:	**$ 697,923.32**	**$ 772,523.23**	**$ 764,104.37**	**$ 899,069.86**	

Expenditures	Legislative	Final 2024-25	Approved 2025-26	Activity Thru 2/28/2026	APPROVED 2026-27	Notations /Comments
101-101-702.000	Wages- Meeting Pay	$ 10,075.03	$ 12,430.00	$ 12,430.00	$ 11,000.00	Increased amount of meetings scheduled for 2024-25
101-101-715.000	Employers Social Security	$ 770.78	$ 950.90	$ 950.90	$ 800.00	**Activity does not include the next meeting pay due March 1.
	Totals	**$ 10,845.81**	**$ 13,380.90**	**$ 13,380.90**	**$ 11,800.00**	

Expenditures	Clerk	Final 2024-25	Approved 2025-26	Activity Thru 2/28/2026	APPROVED 2026-27	Notations /Comments
101-215-702.000	Wages	$ 15,898.26	$ 27,197.98	$ 22,056.76	$ 30,733.72	Based on approval of 2026-27 Wage Scale (COL increase of 3.0%) + Step Raise
101-215-715.000	Social Security	$ 1,216.18	$ 2,080.65	$ 1,677.26	$ 2,209.65	Based on approval of 2026-27 Wage Scale (COL increase of 3.0%) + Step Raise
101-215-719.000	Employee Fringe Benefits	$ 7,421.08	$ 13,288.53	$ 13,288.53	$ 11,804.13	AMMENDED ($7315.59): Health Insurance- includes the increase of premium
101-215-723.000	Unemployment & Work Comp	$ 350.42	$ 350.00	$ 7.37	$ 350.00	
101-215-727.000	Office Supplies	$ 1,416.86	$ 1,250.00	$ 900.37	$ 1,250.00	Printer Paper, Toner, General Office Supplies
101-215-730.000	Postage	$ 744.87	$ 675.00	$ 128.00	$ 500.00	Includes approximate increase in cost per stamp
101-215-740.000	Operating Supplies	$ 3,046.77	$ 3,505.87	$ 3,505.87	$ 3,500.00	AMMENDED ($2000) :Computer Upgrades/ Affinity Antivirus Software & Support
101-215-870.000	Education & Training	$ 76.99	$ 300.00	$ 60.00	$ 300.00	Additional Clerk Education Classes would be beneficial
101-215-874.000	Retirement	$ 2,367.67	$ 2,724.42	$ 2,724.42	$ 3,073.37	Based on approval of 2026-27 Wage Scale (COL increase of 3.0%) + Step Raise
101-215-900.000	Printing & Publishing	$ 299.50	$ 1,500.00	$ 1,230.76	$ 1,500.00	AMMENDED ($300)
101-215-910.000	Insurance & Bonds	$ 481.04	$ 1,200.00	$ -	$ 1,200.00	
101-215-915.000	Memberships & Subscriptions	$ 1,214.00	$ 1,250.00	$ 733.00	$ 1,250.00	MAMC, MML
101-215-930.000	Repair & Maintenance	$ -	$ 100.00	$ -	$ -	
101-215-956.000	Misc. Expense	$ -	$ -	$ -	$ -	
101-215-970.000	Capital Outlay	$ -	$ -	$ -	$ -	
	Totals	**$ 34,533.64**	**$ 55,422.45**	**$ 46,312.34**	**$ 57,670.87**	

Expenditures	Audit Fees	Final 2024-25	Approved 2025-26	Activity Thru 2/28/2026	APPROVED 2026-27	Notations /Comments
101-223-803.000	Audit Fees	$ 3,875.00	$ 4,483.75	$ 4,483.75	$ 4,500.00	AMMENDED ($3850)- increase in audit cost
101-223-803.441	Audit Fees-Motor Pool	$ -		$ -	$ -	
	Totals	**$ 3,875.00**	**$ 4,483.75**	**$ 4,483.75**	**$ 4,500.00**	

Expenditures	Treasurer	Final 2024-25	Approved 2025-26	Activity Thru 2/28/2026	APPROVED 2026-27	Notations /Comments
101-253-702.000	Wages	$ 12,386.80	$ 21,283.67	$ 17,867.41	$ 24,050.55	Based on approval of 2026-27 Wage Scale (COL increase of 3.0%) + Step Raise
101-253-715.000	Social Security	$ 1,227.13	$ 1,628.20	$ 1,366.83	$ 1,729.15	Based on approval of 2026-27 Wage Scale (COL increase of 3.0%) + Step Raise
101-253-719.000	Employee Fringe Benefits	$ 10,715.63	$ 16,990.40	$ 12,472.25	$ 19,442.11	Health Insurance- includes iincrease in premium
101-253-723.000	Unemployment & Work Comp	$ 350.42	$ 350.00	$ 7.38	$ 350.00	
101-253-727.000	Office Supplies	$ 1,437.38	$ 1,250.00	$ 1,022.92	$ 1,250.00	Printer Paper, Toner, General Office Supplies
101-253-730.000	Postage	$ 744.88	$ 675.00	$ 399.88	$ 675.00	Includes approximate increase in cost per stamp
101-253-740.000	Operating Supplies	$ 4,655.47	$ 3,500.00	$ 2,933.80	$ 5,500.00	AMMENDED ($2000):Budget to include purchase of file cabinet/ antivirus software and support, computer upgrades
101-253-827.000	Tax Roll Preparaton	$ 361.05	$ 1,000.00	$ 649.13	$ 1,000.00	AMMENDED ($600)*Some tax roll purchasees from 2024 was put into operating supplies.
101-253-870.000	Education & Training	$ 840.99	$ 600.00	$ 129.00	$ 600.00	Additonal Treasuer Education classes would be beneficial/ 2024 activity includes Cathy'y wages
101-253-874.000	Retirement	$ 3,006.23	$ 2,965.15	$ 2,965.15	$ 2,405.06	Based on approval of 2025-26 Wage Scale ($21.44@yr 1)(COL increase of 3.3%)
101-253-900.000	Printing & Publishing	$ 42.25	$ 150.00	$ -	$ 150.00	Budget PH Notice
101-253-910.000	Insurance & Bonds	$ 481.04	$ 1,200.00	$ -	$ 1,200.00	Estimated
101-253-915.000	Memberships & Subscriptions	$ 713.00	$ 750.00	$ 732.00	$ 750.00	AMMENDED ($700): MMTA, MML
101-253-930.000	Repair & Maintenance	$ -	$ -	$ -	$ -	
101-253-955.000	Non-Budget Property Tax Refund	$ 868.71	$ -	$ -	$ -	
101-253-956.000	Misc Expense	$ -	$ -	$ -	$ -	
101-253-970.000	Capital Outlay	$ -	$ -	$ -	$ -	
	Totals	**$ 37,830.98**	**$ 52,342.42**	**$ 40,545.75**	**$ 59,101.87**	

Expenditures	Property & Building- Village Hall	Final 2024-25	Approved 2025-26	Activity Thru 2/28/2026	APPROVED 2026-27	Notations /Comments
101-265-702.000	Wages	$ 979.40	$ 1,507.69	$ 1,507.69	$ 1,484.87	Based on approval of 2026-27 Wage Scale (COL increase of 3.0%) + Step Raise for JA
101-265-715.000	Employers Social Security	$ 74.47	$ 131.40	$ 115.14	$ 139.55	Based on approval of 2026-27 Wage Scale (COL increase of 3.0%) + Step Raise for JA
101-265-719.000	Fringes	$ 502.29	$ 451.83	$ 405.78	$ 517.03	AMMENDED ($401.83): Health Insurance- includes increase in premium
101-265-723.000	Unemployment & Workman's Comp	$ 72.78	$ 100.00	$ (53.87)	$ 100.00	Estimated
101-265-821.000	Engineering Fees	$ -	$ -	$ -	$ -	
101-265-850.000	Phone Service-Office	$ 1,695.58	$ 2,100.00	$ 1,945.30	$ 2,100.00	
101-265-850.001	Phone Service-Elevator	$ 489.88	$ 500.00	$ 480.00	$ 500.00	
101-265-851.000	Internet Service-Office	$ 1,489.88	$ 1,500.00	$ 1,249.90	$ 1,500.00	
101-265-874.000	Retirement-Pension	$ 97.96	$ 156.40	$ 128.22	$ 1,633.36	AMMENDED ($106.40): Based on approval of 2025-26 Wage Scale (COL increase of 3.3%)
101-265-910.000	Insurance & Bonds	$ 1,624.17	$ 1,507.00	$ 1,507.00	$ 1,550.00	AMMENDED ($1050): Estimated
101-265-921.000	Heat	$ 3,170.78	$ 3,484.28	$ 3,484.28	$ 3,000.00	
101-265-922.000	Electric	$ 2,875.73	$ 3,786.23	$ 3,786.23	$ 3,500.00	
101-265-923.000	Water & Sewer- Community Hall	$ 684.71	$ 1,000.00	$ 870.11	$ 1,000.00	
101-265-930.000	Repairs & Maintenance	$ 4,083.59	$ 4,000.00	$ 3,995.22	$ 4,000.00	Elevator load test/Qrtly Maint (625)-1875
101-265-930.002	Community Hall Cleaning	$ 173.74	$ 1,200.00	$ 817.45	$ 1,200.00	Comm Hall Cleaning (1 x per month)- based on last years rates
101-265-943.000	Equipment Rental	$ 280.80	$ 500.00	$ 85.43	$ 300.00	
101-265-956.000	Misc. Expense	$ 683.78	$ 700.00	$ -	$ 700.00	Flag & misc.
101-265-970.000	Capital Outlay	$ -	$ -	$ -	$ -	
	Totals	**$ 18,979.54**	**$ 22,624.83**	**$ 20,323.88**	**$ 23,224.81**	

Expenditures	Attorney Fees	Final 2024-25	Approved 2025-26	Activity Thru 2/28/2026	APPROVED 2026-27	Notations /Comments
101-266-802.000	Attorney Fees	$ 597.50	$ 2,500.00	$ 2,448.00	$ 2,500.00	AMMENDED ($2000)
101-266-802.702	Legal Fees-ZONING	$ -	$ 1,000.00	$ 702.00	$ 1,000.00	
	Totals	**$ 597.50**	**$ 3,500.00**	**$ 3,150.00**	**$ 3,500.00**	

Expenditures	Property-Misc	Final 2024-25	Approved 2025-26	Activity Thru 2/28/2026	APPROVED 2026-27	Notations /Comments
101-267-702.000	Wages (Downtown Restrooms & Banners/Decor)	$ 4,037.43	$ 5,244.77	$ 3,787.65	$ 5,926.59	Based on approval of 2026-27 Wage Scale (COL increase of 3.0%) + Step Raise for JA
101-267-715.000	Employers Social Security	$ 306.78	$ 401.22	$ 287.64	$ 426.10	Based on approval of 2026-27 Wage Scale (COL increase of 3.0%) + Step Raise for JA
101-267-719.000	Employees Fringe Benefits	$ 1,302.60	$ 1,960.36	$ 627.93	$ 2,243.24	Health Insurance- included increase in premium
101-267-723.000	Unemployment & Work Comp	$ -	$ 250.00	$ -	$ 250.00	Estimated
101-267-740.000	Operating Supplies	$ 599.68	$ 300.00	$ -	$ 300.00	
101-267-801-000	Contractual Services	$ 700.00	$ 700.00	$ 660.00	$ 700.00	
101-267-874.000	Retirement-Pension	$ 524.48	$ 524.48	$ 281.67	$ 592.66	Based on approval of 2025-26 Wage Scale (COL increase of 3.3%)
101-267-910.000	Insurance & Bonds	$ 382.40	$ 500.00	$ -	$ 500.00	Estimated
101-267-921.000	Heat Svc	$ -	$ 1,278.56	$ 1,278.56	$ 1,100.00	AMMENDED ($500)
101-267-922.000	Electric	$ 1,256.66	$ 1,300.00	$ 591.80	$ 1,000.00	
101-267-923.000	Water Service-Downtown Bathhouse	$ 526.32	$ 1,785.05	$ 1,785.05	$ 700.00	Estimate- caused higher amount due/ credited account once actual read came through
101-267-930.000	Repair & Maintenance	$ 5,301.17	$ 1,521.03	$ 1,521.03	$ 1,500.00	
101-267-943.000	Equipment Rental	$ 210.72	$ 2,000.00	$ 1,918.26	$ 2,000.00	Estimated
101-267-956.000	Misc. Expense	$ 1,797.97	$ 1,700.00	$ 1,265.73	$ 1,500.00	Flowers bridge box/Xmas Décor
101-267-970.000	Capital Outlay	$ 353.67	$ 2,000.00	$ -	$ 2,000.00	
	Totals	**$ 17,299.88**	**$ 21,465.47**	**$ 14,005.32**	**$ 20,738.59**	

Revenues	Motor Pool	Final 2024-25	Approved 2025-26	Activity Thru 2/28/2026	APPROVED 2026-27	Notations /Comments
101-000-670-000	Equipment Rental Revenue	$ 176,555.35	$ 130,000.00	$ 181,259.38	$ 130,000.00	New Equipment Rental Rates 2025 = increase of about 11%-
101-931-693-000	Sale of Fixed Assets- Motor Pool	$ 5,000.00	$ -	$ -	$ -	
	Total	**$ 181,555.35**	**$ 130,000.00**	**$ 181,259.38**	**$ 130,000.00**	

Expenditures	Motor Pool	Final 2024-25	Approved 2025-26	Activity Thru 2/28/2026	APPROVED 2026-27	Notations /Comments
101-441-702.000	Wages	$ 24,919.08	$ 66,780.34	$ 66,780.34	$ 50,425.64	Based on approval of 2026-27 Wage Scale (COL increase of 3.0%) + Step Raise for JA
101-441-703.000	Wages-Admin	$ -	$ -	$ -	$ -	
101-441-715.000	Employers Social Security	$ 1,898.81	$ 5,074.50	$ 5,074.50	$ 3,596.58	Based on approval of 2026-27 Wage Scale (COL increase of 3.0%) + Step Raise for JA
101-441-719.000	Fringes	$ 9,840.04	$ 21,212.45	$ 21,212.45	$ 20,916.02	AMMENDED ($10,365.21)-Health Insurance- included increase in premium
101-441-723.000	Workman's Comp	$ 962.07	$ 1,300.00	$ 705.81	$ 1,300.00	Estimated
101-441-727.000	Office Supplies	$ 740.36	$ 500.00	$ 466.47	$ 500.00	
101-441-740.000	Operating Expense	$ 6,248.57	$ 6,000.00	$ 609.76	$ 3,000.00	First Aid Center / Defibulator
101-441-751.000	Gas & Oil	$ 17,767.77	$ 20,000.00	$ 17,073.09	$ 20,000.00	
101-441-850.000	Telephone	$ 1,207.29	$ 1,222.10	$ 1,222.10	$ 1,200.00	Landline-Charter + Supervisor cell
101-441-851.000	Internet Service	$ 2,399.88	$ 2,400.00	$ 2,400.00	$ 2,400.00	
101-441-855.000	Radio & Radar Maintenance	$ -	$ 100.00	$ 52.50	$ 100.00	Truck Radio
101-441-870.000	Education & Training	$ -	$ -	$ -	$ -	
101-441-874.000	Retirement-Pension	$ 2,253.76	$ 5,075.41	$ 5,075.41	$ 5,042.56	AMMENDED ($2414.99)- Based on approval of 2025-26 Wage Scale (COL increase of 3.3%)
101-441-900.000	Printing & Publishing	$ -	$ 50.00	$ -	$ 50.00	
101-441-910.000	Insurance & Bonds	$ 30,238.42	$ 25,434.00	$ 25,434.00	$ 26,000.00	AMMENDED ($25,000)- Estimated
101-441-915.000	Memberships/Subscriptions	$ -	$ 180.00	$ 180.00	$ 180.00	MiDeal Program
101-441-921.000	Heat	$ 2,099.94	$ 2,421.72	$ 2,421.72	$ 2,000.00	
101-441-922.000	Electric	$ 1,749.44	$ 2,124.52	$ 2,124.52	$ 1,900.00	
101-441-923.000	Water & Sewer	$ 1,239.77	$ 1,498.31	$ 1,498.31	$ 1,300.00	
101-441-930.000	Repair & Maintenance	$ 44,458.50	$ 45,000.00	$ 42,944.99	$ 45,000.00	2024-Increase due to Loader Repair Exspense
101-441-931.000	Building Repairs-Maintenance	$ 160.00	$ 160.00	$ 160.00	$ 160.00	Boiler Inspection
101-441-956.000	Misc. Expense	$ 556.48	$ 1,420.10	$ 1,420.10	$ 500.00	Random Testing / New Hire Testing ** increased in 2025-26 due to new hires in DPW Dept
101-441-964.000	Refunds & Rebates	$ -	$ -	$ (40.94)	$ -	
101-441-968.000	Depreciation Expense	$ -	$ -	$ -	$ -	
101-441-970.000	Capital Outlay	$ 76,027.78	$ -	$ -	$ -	2024-Act 99 Loan for the 2024 Ford F450
	To Fund Balance	$ -	$ -		$ -	
	Totals	**$ 224,767.96**	**$ 207,953.45**	**$ 196,815.13**	**$ 185,570.80**	

Expenditures	Street Lights	Final 2024-25	Approved 2025-26	Activity Thru 2/28/2026	APPROVED 2026-27	Notations /Comments
101-448-702.000	Wages	$ -	$ -	$ -	$ -	
101-448-719.000	Employees Fringe Benefits	$ -	$ -	$ -	$ -	
101-448-922.000	Street Lights-Consumers	$ 24,208.92	$ 22,793.21	$ 22,793.21	$ 22,300.00	
101-448-930.000	Street Lights-Repair & Maintenance	$ -	$ 3,700.00	$ 3,700.00	$ 2,000.00	AMMENDED ($2000)- purchased 2 Hadco 12 foot poles
101-448-943.000	Equipment Rental			$ -		
	Totals	**$ 24,208.92**	**$ 26,493.21**	**$ 26,493.21**	**$ 24,300.00**	

Expenditures	Dam	Final 2024-25	Approved 2025-26	Activity Thru 2/28/2026	APPROVED 2026-27	Notations /Comments
101-523-702.000	Wages	$ 649.66	$ 1,548.11	$ 190.86	$ 1,749.36	Based on approval of 2026-27 Wage Scale (COL increase of 3.0%) + Step Raise for JA
101-523-715.000	Employer Social Security	$ 49.60	$ 118.43	$ 14.48	$ 125.77	Based on approval of 2026-27 Wage Scale (COL increase of 3.0%) + Step Raise for JA
101-523-719.000	Fringes	$ 243.36	$ 698.81	$ 116.69	$ 799.65	Health Insurance- included increase in premium
101-523-730.000	Postage	$ -	$ -	$ -	$ -	
101-523-740.000	Operating Supplies	$ -	$ -	$ -	$ -	
101-523-821.000	Engineering	$ -	$ -	$ -	$ -	
101-523-874.000	Pension	$ 57.18	$ 154.81	$ 19.09	$ 174.94	Based on approval of 2025-26 Wage Scale (COL increase of 3.3%)
101-523-900.000	Printing & Publishing	$ -	$ -	$ -	$ -	
101-523-910.000	Insurance & Bonds	$ -	$ -	$ -	$ -	
101-523-922.000	Electric	$ 331.24	$ 381.22	$ 381.22	$ 350.00	
101-523-930.000	Repairs & Maintenance	$ -	$ 100.00	$ -	$ 100.00	
101-523-943.000	Equipment Rental	$ 73.80	$ 300.00	$ 10.83	$ 300.00	
101-523-956.000	Misc. Expense	$ -	$ -	$ -	$ -	
101-523-970.000	Capital Outlay	$ -	$ -	$ -	$ -	
	Totals	**$ 1,404.84**	**$ 3,301.38**	**$ 733.17**	**$ 3,599.72**	

Expenditures	Planning / Zoning	Final 2024-25	Approved 2025-26	Activity Thru 2/28/2026	APPROVED 2026-27	Notations /Comments
101-702-702.000	Wages	$ 6,412.46	$ 7,389.38	$ 7,389.38	$ 8,274.05	Based on approval of 2026-27 Wage Scale (COL increase of 3.0%) + Step Raise
101-702-702.001	Wages-Meetings	$ 1,974.97	$ 3,260.00	$ 3,260.00	$ 2,800.00	4 Regular PC Meeting and 4 Regular ZBA Meetings
101-702-715.000	Social Security	$ 641.71	$ 809.11	$ 809.11	$ 822.36	Based on approval of 2025-26 Wage Scale ($20.75@yr 1)(COL increase of 3.3%)
101-702-719.000	Fringe	$ 2,788.87	$ 4,123.70	$ 3,885.72	$ 4,718.75	AMMENDED ($1,123.74)-Health Insurance- includes incerase in premium
101-702-723.000	Unemployment & Workman's Comp	$ -	$ -	$ -	$ -	
101-702-727.000	Office Supplies	$ -	$ 350.00	$ 347.47	$ 350.00	AMMENDED ($300)
101-702-730.000	Postage	$ 24.90	$ 350.00	$ 157.84	$ 350.00	
101-702-740.000	Operating Supplies	$ 510.11	$ 3,000.00	$ 2,158.22	$ 1,000.00	2024- Purchase of filing cabinet
101-702-821-000	Engineering Fees	$ 2,275.00	$ 2,000.00	$ -	$ 2,000.00	*Cost of survey on parcel
101-702-870.000	Education & Training	$ -	$ 1,000.00	$ 870.00	$ 1,000.00	ZBA/PC Training
101-702-874.000	Retirement-Pension	$ 320.64	$ 732.22	$ 369.49	$ 1,145.92	Based on approval of 2026-27 Wage Scale (COL increase of 3.0%) + Step Raise
101-702-900.000	Printing & Publishing	$ 222.25	$ 1,000.00	$ 800.59	$ 1,000.00	AMMENDED ($500)- Update Master Plan
101-702-915.000	Membership Dues	$ 65.00	$ 65.00	$ -	$ 65.00	MAP membership
101-702-956.000	Misc. Expense	$ 175.00	$ -	$ -		2024-Meeting with Attorney
	Totals	**$ 15,410.91**	**$ 24,079.41**	**$ 20,047.82**	**$ 23,526.08**	

Revenues	Parks	Final 2024-25	Approved 2025-26	Activity Thru 2/28/2026	APPROVED 2026-27	Notations /Comments
101-000-651-000	Park Rental Fees	$ 650.00	$ 500.00	$ 5,625.00	$ 600.00	Rental of Richardi / Soccer Field (increase in 2025 due to Brownfield lease with craven parking lot)
101-000-652-000	Camping Revenue	$ 31,775.00	$ 30,000.00	$ 55,578.60	$ 60,000.00	
101-000-653-000	Camping Shower Revenue	$ 955.30	$ 1,000.00	$ 1,664.80	$ 1,750.00	
101-000-654-000	Camping Dump Fees	$ 956.00	$ 750.00	$ 771.25	$ 750.00	
	Totals	**$ 34,336.30**	**$ 32,250.00**	**$ 63,639.65**	**$ 63,100.00**	

Expenditures	Parks	Final 2024-25	Approved 2025-26	Activity Thru 2/28/2026	APPROVED 2026-27	Notations /Comments
101-751-702.000	Wages- Parks Misc	$ 6,692.78	$ 18,606.50	$ 6,542.38	$ 21,025.35	Based on approval of 2026-27 Wage Scale (COL increase of 3.0%) + Step Raise for JA
101-751-702.003	Wages-Craven Park	$ 25,592.11	$ 15,300.37	$ 15,300.37	$ 16,686.80	Based on approval of 2026-27 Wage Scale (COL increase of 3.0%) + Step Raise for JA
101-751-702.004	Wages-Richardi Park	$ 3,624.68	$ 7,088.91	$ 3,607.87	$ 8,010.47	Based on approval of 2026-27 Wage Scale (COL increase of 3.0%) + Step Raise for JA
101-751-715.000	Employers Social Security	$ 2,733.04	$ 3,095.38	$ 1,936.32	$ 3,287.29	Based on approval of 2026-27 Wage Scale (COL increase of 3.0%) + Step Raise for JA
101-751-702.000	Fringes	$ 16,188.70	$ 20,713.07	$ 5,891.27	$ 23,701.97	Health Insurance- included increase in premium
101-751-723.000	Unemployment & Workman's Comp	$ 783.04	$ 1,000.00	$ 502.56	$ 1,000.00	Estimated
101-751-730.000	Postage	$ -	$ -	$ -	$ -	
101-751-801.000	Contractual Services	$ -	$ 1,400.00	$ 1,230.00	$ 6,400.00	Includes $5,000 stipened for 2026 camp Host paid 1/2 July 4th - other 1/2 end of season
101-751-821.000	Engineering Fees	$ -	$ -	$ -	$ -	
101-751-874.000	Retirement-Pension	$ 3,487.90	$ 4,046.25	$ 1,683.54	$ 2,102.54	Based on approval of 2025-26 Wage Scale (COL increase of 3.3%)
101-751-900.000	Printing & Publishing	$ 309.45	$ 700.00	$ -	$ 400.00	Campsite Envelopes- we have enough for the 2026 Camping Season)
101-751-910.000	Insurance & Bonds	$ 4,941.34	$ 5,000.00	$ 4,102.00	$ 5,000.00	Estimated
101-751-921.000	Heat-Craven Bathhouse	$ 911.10	$ 1,115.05	$ 1,115.05	$ 1,000.00	
101-751-922.002	Electric-Richardi Park	$ 846.41	$ 1,000.00	$ 907.09	$ 1,000.00	
101-751-922.003	Electric-Soccer Park	$ 1,496.47	$ 1,660.03	$ 1,660.03	$ 1,450.00	
101-751-922.005	Electric-Ball Field (4994)	$ 1,140.22	$ 1,200.00	$ 393.67	$ 1,200.00	
101-751-922.007	Electric-Campground (4988)	$ 4,120.34	$ 6,495.81	$ 6,495.81	$ 6,600.00	AMMENDED ($5000)
101-751-923.000	Water & Sewer	$ 4,818.19	$ 7,121.62	$ 7,121.62	$ 5,700.00	
101-751-930.000	Repair & Maintenance	$ 25,075.65	$ 50,000.00	$ 34,053.24	$ 50,000.00	Trash removal ($1800) & porta johns ($3,500) Trees ($5,000) Electric Upgrades Campground ($5,000)
101-751-943.000	Equipment Rental	$ 5,434.12	$ 12,000.00	$ 11,060.35	$ 8,000.00	AMMENDED ($8000)- Estimated
101-751-943.001	Equipment Rental Craven Park	$ 14,243.59	$ 20,000.00	$ 15,641.94	$ 20,000.00	Estimated
101-751-943.002	Equipment Rental Richardi Park	$ 3,572.33	$ 8,000.00	$ 5,597.14	$ 8,000.00	Estimated
101-751-956.000	Misc. Expense	$ 5,579.13	$ 1,709.70	$ 1,709.70	$ 1,500.00	AMMENDED ($0.00)Campground Reservation Fees (Paid by reserve)
101-751-970.000	Capital Outlay	$ 12,161.51	$ 5,000.00	$ -	$ 25,000.00	Richardi Playground Equipment Project
	Totals	**$ 143,752.10**	**$ 192,252.69**	**$ 126,551.95**	**$ 217,064.42**	

Expenditures	Motorpool Debt Svc / Truck Loans	Final 2024-25	Approved 2025-26	Activity Thru 2/28/2026	APPROVED 2026-27	Notations /Comments
101-906-991.000	Principal (International Plow Trucks)	$ 12,410.90	$ 18,500.00	$ 13,699.02	$ 700.00	Estimated- Note #6866 - Paid in full by **March** 2026
101-906-991.001	Principal (Western Star Plow Trucks)	$ 29,474.60	$ 20,000.00	$ 17,877.67	$ 20,000.00	Estimated- Note# 0762 + Note #1353
101-906-991.002	F450 Act 99 Loan Principal	$ -	$ 9,500.00	$ 7,618.81	$ 9,500.00	AMMENDED ($0.00)Estimated- New Act 99 Purchase 2024 Ford F450- ammend
101-906-993.000	Interest Payable (International Plow Trucks)	$ 1,148.25	$ 1,000.00	$ 483.18	$ 50.00	Estimated- Note #6866 - Paid in full by **March** 2026
101-906-993.001	Interest Payable (Western Star Plow Truck)	$ 4,625.44	$ 3,800.00	$ 2,943.46	$ 3,500.00	Estimated- Note# 0762 + Note #1353
101-906-993.002	F450 Act 99 Loan Interest	$ -	$ 3,000.00	$ 2,302.19	$ 3,000.00	AMMENDED ($0.00) Estimated- New Act 99 Purchase 2024 Ford F450- ammend
	Totals	**$ 47,659.19**	**$ 55,800.00**	**$ 44,924.33**	**$ 33,750.00**	

Expenditures	Approp Transfer Out	Final 2024-25	Approved 2025-26	Activity Thru 2/28/2026	APPROVED 2026-27	Notations /Comments
101-966-995-000	Approp. Transfer Out	$ -	$ -	$ -	$ -	
101-966-995.207	Approp Transfer Out-Public Safety	$ 114,327.37	$ 206,336.82	$ 206,336.82	$ 230,722.70	*Will be adjusted once transfers are complete
101-966-995.209	Approp Transfer Out-Cemetery	$ -	$ 4,309.84	$ 4,309.84	$ -	*Will be adjusted once transfers are complete
		$ 114,327.37	**$ 210,646.66**	**$ 210,646.66**	**$ 230,722.70**	

Totals-General Fund						
	Total General Fund Revenues	$ 850,907.95	$ 754,275.00	$ 838,245.10	$ 783,575.00	
	Total General Fund Expenditures	$ 697,923.32	$ 772,523.23	$ 764,104.37	$ 899,069.86	
	Net of Revenues & Expenditures	$ 152,984.63	$ (18,248.23)	$ 74,140.73	$ (115,494.86)	

2023-24	**Fund Balance Per Offical Audit**	
	Inventory- Sand & Salt	$8,004.00
	Pre-Paid Expenditures- Paid in Feb belong in Ma	$28,492.00
	Long Term Adnace Rec- Sewer Interfund Loan	$275,356.00
	Public Safety- Accounted for in GF/ Noted in PS	$50,541.00
	Unassigned- Available Amt of Fund Balance	$384,063.00
	TOTAL:	**$746,456.00**
2024-25	**Fund Balance Per Offical Audit**	
	Inventory- Sand & Salt	$8,112.00
	Pre-Paid Expenditures- Paid in Feb belong in Ma	$30,417.00
	Long Term Adnace Rec- Sewer Interfund Loan	$254,192.00
	Public Safety- Accounted for in GF/ Noted in PS	$61,715.00
	Unassigned- Available Amt of Fund Balance	$580,246.00
	TOTAL:	**$934,682.00**
2025-26	**Projected Fund Balance Per Approved Budge**	$819,187.14
	(2024-25 Fund Balance + Net of Rev & Exp)	

~~** 2026-27 Budget still in DRAFT SETTING / this number will not be set until all lines items are complete~~

*** Fund Balance information for current FY will change once the audit transactions are complete. Once the Audit is complete we will know the actual FY 2026-27 Fund Balance

*** These are based on the current available numbers - this could change as we finalize the budget.

Revenues	Major Streets- REVENUE	Final 2024-25	Approved 2025-26	Activity Thru 2/28/2026	APPROVED 2026-27	Notations /Comments
202-000-402.000	Property Tax Revenue	$ -	$ 30,000.00	$ 43,711.29	$ 45,000.00	Street Milage (30%)- Estimated- waitng on assessors numbers
202-000-546.000	State Grant/Contributions/Act 51 Revenue	$ 96,121.35	$ 100,000.00	$ 94,223.13	$ 100,000.00	Estimated based on past amounts received
202-000-546.001	Build Michigan Progrm (BMP Funds)	$ 1,559.10	$ -	$ 1,870.38	$ 1,600.00	Estimated based on past amounts received
202-000-549.000	State MTF-Local Agency Disbursement	$ -	$ -	$ -	$ -	
202-000-586.000	Grant Income	$ -	$ -	$ -	$ -	
202-000-587.000	Trunkline Maintenance-State Contracts MLAP	$ 23,270.46	$ 25,000.00	$ 37,940.98	$ 30,000.00	Estimated based on past amounts received
202-000-665.000	Interest	$ 879.99	$ 800.00	$ 969.34	$ -	Estimated based upon actual interest
202-000-672.000	Other Revenue	$ -	$ -	$ 5,183.95	$ -	Reimbursement from Lamp Post Damage in August 2025
202-000-687.000	Refunds & Rebates	$ -	$ -	$ -	$ -	
202-000-699.000	Approp-Transfer In	$ -	$ -	$ -	$ -	
	Totals	**$ 121,830.90**	**$ 155,800.00**	**$ 183,899.07**	**$ 176,600.00**	

Expenditures	Major Streets	Final 2024-25	Approved 2025-26	Activity Thru 2/28/2026	APPROVED 2026-27	Notations /Comments
202-223-803.000	Audit Fees	$ 511.50	$ 587.40	$ 587.40	$ 650.00	AMMENDED ($505) - increase in audit fees
	Totals	**$ 511.50**	**$ 587.40**	**$ 587.40**	**$ 650.00**	

Expenditures	Major Streets	Final 2024-25	Approved 2025-26	Activity Thru 2/28/2026	APPROVED 2026-27	Notations /Comments
202-463-702.000	Wages	$ 5,347.92	$ 21,501.18	$ 11,237.39	$ 24,296.33	Based on approval of 2026-27 Wage Scale (COL increase of 3.0%) + Step Raise for JA
202-463-703.000	Administration	$ -	$ -	$ -	$ -	
202-463-715.000	Employers Social Security	$ 407.78	$ 1,644.84	$ 853.97	$ 1,746.82	
202-463-719.000	Fringes	$ 2,348.11	$ 9,453.51	$ 3,162.53	$ 10,817.65	Health Insurance- included increase in premium
202-463-723.000	Unemployment & Workman's Comp	$ 683.29	$ 1,000.00	$ 562.17	$ 1,000.00	
202-463-782.000	Routine Maintenance	$ -	$ 3,500.00	$ 1,392.00	$ 3,500.00	Patching & Gravel, Could include tree trimming, routine maint
202-463-784.000	Tree Trimming	$ 200.00	$ -	$ -	$ -	
202-463-787.000	Traffic Control	$ 1,131.80	$ 1,500.00	$ -	$ 1,500.00	Street painting; signs
202-463-821.000	Engineering	$ 1,389.00	$ 830.00	$ 830.00	$ 850.00	AMMENDED ($0.00)- Bridge Inspections
202-463-874.000	Retirement-Pension	$ 509.14	$ 2,150.12	$ 866.15	$ 2,429.63	Based on approval of 2025-26 Wage Scale (COL increase of 3.3%)
202-463-910.000	Insurance & Bonds	$ 1,267.26	$ 1,300.00	$ 1,266.00	$ 1,400.00	
202-463-922.000	Electric (traffic lights)	$ 397.06	$ 417.36	$ 417.36	$ 370.00	
202-463-930.000	Repair & Maintenance	$ 1,730.04	$ 2,000.00	$ 1,903.09	$ 2,000.00	
202-463-943.000	Equipment Rental	$ 27,806.31	$ 20,000.00	$ 12,547.04	$ 20,000.00	
202-463-956.000	Misc. Expense	$ -	$ 9,000.00	$ 9,000.00	$ 4,500.00	AMMENDED ($4500)- Sweeper Rental
202-463-970.000	Capital Outlay	$ -	$ 355,860.00	$ 324,748.00	$ 100,000.00	Major Streets CD / save money for future Major Street Paving Project
	Totals	**$ 43,217.71**	**$ 430,157.01**	**$ 368,785.70**	**$ 175,710.43**	

Expenditures	Major Streets- Winter Maintenace	Final 2024-25	Approved 2025-26	Activity Thru 2/28/2026	APPROVED 2026-27	Notations /Comments
202-478-702.000	Winter-Wages	$ 6,099.05	$ 6,342.55	$ 6,342.55	$ 6,891.93	Based on approval of 2026-27 Wage Scale (COL increase of 3.0%) + Step Raise for JA
202-478-715.000	Winter-Social Security	$ 463.55	$ 481.77	$ 481.77	$ 492.29	
202-478-719.000	Winter-Fringes	$ 1,378.87	$ 1,468.41	$ 1,468.41	$ 1,577.84	Health Insurance- included increase in premium
202-478-788.000	Winter Maintenance	$ 1,525.00	$ 17,000.00	$ -	$ 17,000.00	This amount will be distributed throughout the Winter account #s
202-478-874.000	Winter-Retirement	$ 529.55	$ 469.98	$ 469.98	$ 689.19	
202-478-930-000	Repair & Maintenance	$ 44.85	$ -	$ -	$ -	
202-478-943.000	Winter-Equipment Rental	$ 1,945.18	$ 18,249.03	$ 18,249.03	$ 3,000.00	
	Totals for Major Streets- Winter Main.	**$ 11,986.05**	**$ 44,011.74**	**$ 27,011.74**	**$ 29,651.25**	

Expenditures	Major Streets- State Contract	Final 2024-25	Approved 2025-26	Activity Thru 2/28/2026	APPROVED 2026-27	Notations /Comments
202-485-702.000	M-88 Wages (Act 51)	$ 9,347.10	$ -	$ 7,034.03	$ -	Reimbursed from MDOT
202-485-715.000	M-88 Social Security	$ 705.78	$ -	$ 535.42	$ -	Reimbursed from MDOT
202-485-719.000	M-88 Fringes	$ 1,873.37	$ -	$ 1,448.56	$ -	Reimbursed from MDOT
202-485-874.000	M-88 Pension	$ 814.96	$ -	$ 547.83	$ -	Reimbursed from MDOT
202-485-943.000	M-88 Equipment Rental	$ 24,273.40	$ -	$ 20,657.70	$ -	Reimbursed from MDOT
	Total for Major Streets- State Contract:	**$ 37,014.61**	**$ -**	**$ 30,223.54**	**$ -**	
	Major Streets Grand Total	**$ 92,729.87**	**$ 474,756.15**	**$ 426,608.38**	**$ 206,011.68**	
Totals-Major Sts						
	Total Major Street Revenues	$ 121,830.90	$ 155,800.00	$ 183,899.07	$ 176,600.00	
	Total Major Street Expenditures	$ 92,729.87	$ 474,756.15	$ 426,608.38	$ 206,011.68	
	Net of Revenues & Expenditures	$ 29,101.03	$ (318,956.15)	$ (242,709.31)	$ (29,411.68)	

MAJOR STREET FUND BALANCE

2023-24	Fund Balance Per Offical Audit	**$ 349,028.00**
2024-25	Fund Balance Per Offical Audit	**$ 414,438.00**
2025-26	Projected Fund Balance based on Current Activity	**$ 171,728.69**
	(2024-25 Fund Bal per audit + net rev/exp activity 2025-26)	
2026-27	Projected Fund Balance Per Approved Budget	**$ 142,317.01**
	(2025-26 Current Activ + net rev/exp approved 2026-27 Bug	

~~** 2026-27 Budget still in DRAFT SETTING / this number will not be set until all lines items are complete~~

*** Fund Balance information for current FY will change once the audit transactions are complete. Once the Audit is complete we will know the actual FY 2026-27 Fund Balance

*** These are based on the current available numbers - this could change as we finalize the budget.

Revenues	Local Streets	Final 2024-25	Approved 2025-26	Activity Thru 2/28/2026	APPROVED 2026-27	Notations /Comments
203-000-402.000	Property Tax	$ 132,479.35	$ 105,000.00	$ 95,990.79	$ 107,000.00	Street Milage (70%)- Estimated- waitng on assessors numbers
203-000-445.000	Penalties & Interest	$ 577.99	$ -	$ 570.09	$ -	
203-000-546.000	State Grants (Hwy., Sts., Snow) Act 51	$ 47,751.94	$ 50,000.00	$ 46,987.10	$ 50,000.00	Estimanted-based on past amounts received
203-000-549.000	State MTF-Local Agency Disbursement	$ -	$ -	$ -	$ -	
203-000-586.000	Grant Income Trees	$ -	$ -	$ -	$ -	
203-000-588.000	Contributions	$ -	$ -	$ -	$ -	
203-000-665.000	Interest	$ 1,359.60	$ 1,000.00	$ 1,180.16	$ -	estimated based upon actual interest (due to spending, may not get as much)
203-000-672.000	Other Revenue	$ 932.46	$ 300.00	$ -	$ -	
203-000-687.000	Refunds & Rebates	$ -	$ -	$ 932.70	$ -	
	Using Fund Balance		$ -	$ -	$ -	
	Totals	**$ 183,101.34**	**$ 156,300.00**	**$ 145,660.84**	**$ 157,000.00**	

Expenditures	Local Streets	Final 2024-25	Approved 2025-26	Activity Thru 2/28/2026	APPROVED 2026-27	Notations /Comments
203-223-803.000	Audit Fees	$ 511.50	$ 587.40	$ 587.40	$ 650.00	AMMENDED ($505)- increase in audit fees
	Totals:	**$ 511.50**	**$ 587.40**	**$ 587.40**	**$ 650.00**	

Expenditures	Local Streets	Final 2024-25	Approved 2025-26	Activity Thru 2/28/2026	APPROVED 2026-27	Notations /Comments
202-463-702.000	Wages	$ 6,476.97	$ 23,092.26	$ 8,221.85	$ 26,094.25	Based on approval of 2026-27 Wage Scale (COL increase of 3.0%) + Step Raise for JA
203-463-703.000	Administration	$ -	$ -	$ -	$ -	
203-463-715.000	Employers Social Security	$ 492.81	$ 1,766.56	$ 627.30	$ 1,992.41	
203-463-719.000	Fringes-	$ 2,032.44	$ 10,160.40	$ 2,283.45	$ 11,626.55	Health Insurance- included increase in premium
203-463-723.000	Unemployment & Workman's Comp	$ 683.29	$ 1,000.00	$ 393.41	$ 1,000.00	
203-463-782.000	Routine Maintenance	$ 7,954.45	$ 5,000.00	$ 1,392.00	$ 5,000.00	Dust control 2200, Cold patch, gravel
203-463-784.000	Tree trimming	$ 6,630.00	$ 2,000.00	$ 1,050.00	$ 2,000.00	
203-463-787.000	Traffic Control	$ 65.27	$ 1,500.00	$ -	$ 1,000.00	Signs, crosswalks posts, road paint
203-463-821.000	Engineering Fees	$ -	$ -	$ -	$ -	
203-463-874.000	Retirement-Pension	$ 608.09	$ 2,309.23	$ 536.76	$ 2,609.43	Based on approval of 2026-27 Wage Scale (COL increase of 3.0%) + Step Raise for JA
203-463-910.000	Insurance & Bonds	$ 1,267.26	$ 1,266.00	$ 1,266.00	$ 1,400.00	AMMENDED ($1200)
203-463-922.000	Electric- Riverview Parking Lot	$ 891.03	$ 1,000.00	$ 835.03	$ 1,000.00	
203-463-930.000	Repair & Maintenance	$ 64.33	$ 500.00	$ 270.25	$ 500.00	
203-463-931.000	Sidewalks-Construction	$ -	$ -	$ -	$ -	
203-463-943.000	Equipment Rental	$ 54,360.92	$ 20,000.00	$ 12,995.70	$ 20,000.00	
203-463-955.000	Non-Budget Property Tax Refund	$ 251.58	$ 251.58	$ -	$ -	
203-463-956.000	Misc. Expense	$ 1,491.00	$ 9,000.00	$ 9,000.00	$ 4,500.00	AMMENDED ($4500)-Sweeper rental costs
203-463-970.000	Capital Outlay	$ 110,940.00	$ 65,000.00	$ 54,050.00	$ 65,000.00	Local Streets CD / save money for future Local Street Paving Project
	To Fund Balance	$ -	$ -		$ -	
	Total:	**$ 194,209.44**	**$ 143,846.03**	**$ 92,921.75**	**$ 145,022.64**	

Expenditures	Local Streets- Winter Maintenance	Final 2024-25	Approved 2025-26	Activity Thru 2/28/2026	APPROVED 2026-27	Notations /Comments
203-478-702	Winter-Wages	$ 14,226.68	$ 13,739.76	$ 13,739.76	$ 16,076.15	Based on approval of 2026-27 Wage Scale (COL increase of 3.0%) + Step Raise for JA
203-478-715	Winter-Social Security	$ 1,082.42	$ 1,047.47	$ 1,047.47	$ 1,149.53	
203-478-719	Winter-Fringes	$ 2,905.78	$ 2,127.30	$ 2,127.30	$ 4,195.95	Health Insurance- based on 2025 increased premium- have not received 2026 yet
203-478-782	Routine Maintenance	$ -	$ -	$ -	$ -	
203-478-788	Winter Maintenance	$ 1,525.00	$ 17,000.00	$ -	$ 17,000.00	This amount will be distributed throughout the Winter account #s
203-478-874	Winter-Retirement	$ 1,122.63	$ 804.50	$ 804.50	$ 1,607.61	Based on approval of 2026-27 Wage Scale (COL increase of 3.0%)
203-478-930	Repair & Maintenance	$ -	$ 286.18	$ 286.18	$ -	
203-478-943	Winter-Equipment Rental	$ 3,489.38	$ 37,927.99	$ 37,927.99	$ 4,000.00	
	Totals for Local Streets- Winter Main.	**$ 24,351.89**	**$ 72,933.20**	**$ 55,933.20**	**$ 44,029.24**	
	Local Streets Grand Total	**$ 219,072.83**	**$ 217,366.63**	**$ 149,442.35**	**$ 189,701.88**	

Totals-Local Sts					
	Total Local Street Revenues	$ 166,826.25	$ 156,300.00	$ 145,660.84	$ 157,000.00
	Total Local Street Expenditures	$ 158,005.65	$ 217,366.63	$ 149,442.35	$ 189,701.88
	Net of Revenues & Expenditures	$ 8,820.60	$ (61,066.63)	$ (3,781.51)	$ (32,701.88)

LOCAL STREET FUND BALANCE

2023-24	Fund Balance Per Offical Audit	$ 207,831.00
2024-25	Fund Balance Per Offical Audit	$ 203,850.00
2025-26	Projected Fund Balance based on Current Activity	$ 200,068.49
	(2024-25 Fund Bal per audit + net rev/exp activity 2025-26)	
2026-27	Projected Fund Balance Per Approved Budget	$ 167,366.61
	(2025-26 Current Activ + net rev/exp approved 2026-27 Bug	~~** 2026-27 Budget still in DRAFT SETTING / this number will not be set until all lines items are complete~~

*** Fund Balance information for current FY will change once the audit transactions are complete. Once the Audit is complete we will know the actual FY 2026-27 Fund Balance

*** These are based on the current available numbers - this could change as we finalize the budget.

Revenues	Public Safety	Final 2024-25	Approved 2025-26	Activity Thru 2/28/2026	APPROVED 2026-27	Notations /Comments
207-000-543.000	State Grants PS 302 Funds	$ -	$ -	$ -	$ -	
207-000-573.000	Local Stabilization Share	$ 138.00	$ 414.00	$ 696.00	$ 700.00	New CTVRS Police Funds ($69 every two months)
207-000-579.000	Liquor Licenses-St. Shared Revenue	$ 3,723.50	$ 3,750.00	$ 3,894.00	$ 4,000.00	
207-000-628.000	Public Report Copies	$ 55.00	$ 50.00	$ 95.00	$ 60.00	
207-000-657.000	Fines	$ 79.47	$ 600.00	$ 257.40	$ 600.00	
207-000-665.000	Interest	$ -	$ -	$ -	$ -	
207-000-672.000	Other Revenue	$ 9,000.00	$ 4,000.00	$ 3,056.45	$ 2,000.00	FD use of Police Car (Jan- June 2026) Bill to retire in July 2026 ($1000)/ Training Money from State ($1,000)
207-000-687.000	Refunds & Rebates	$ 125.82	$ 251.16	$ 503.28	$ 125.82	FD Payment-Cell Phone Jan- June 2026-Bill to retire in July 2026
207-000-693.000	Sale of fixed assets	$ -	$ -	$ -	$ -	
207-931-699.000	Approp. Transfer In	$ 114,327.37	$ 206,336.82	$ 206,336.82	$ 230,722.70	
	Using Fund Balance	$ -			$ -	
	Total	**$ 127,449.16**	**$ 215,401.98**	**$ 214,838.95**	**$ 238,208.52**	

Expenditures	Public Safety	Final 2024-25	Approved 2025-26	Activity Thru 2/28/2026	APPROVED 2026-27	Notations /Comments
207-223-803.000	Audit Fees	$ 255.75	$ 300.00	$ 293.70	$ 350.00	
	Total	**$ 255.75**	**$ 300.00**	**$ 293.70**	**$ 350.00**	

Expenditures	Public Safety	Final 2024-25	Approved 2025-26	Activity Thru 2/28/2026	APPROVED 2026-27	Notations /Comments
207-266-802.000	Legal Fees	$ 315.00	$ 1,000.00	$ -	$ 1,000.00	
	Total	**$ 315.00**	**$ 1,000.00**	**$ -**	**$ 1,000.00**	

Expenditures	Public Safety	Final 2024-25	Approved 2025-26	Activity Thru 2/28/2026	APPROVED 2026-27	Notations /Comments
207-301-702.000	Wages	$ 57,453.05	$ 109,951.73	$ 90,580.79	$ 113,250.28	Based on approval of 2026-27 Wage Scale (COL increase of 3.0%)/ Bill to retire inJuly- 26 week wages
207-301-715.000	Employers Social Security	$ 4,203.29	$ 10,935.17	$ 6,733.34	$ 11,613.15	
207-301-719.000	Fringes	$ 50,746.46	$ 59,529.90	$ 50,398.11	$ 68,120.06	Health Insurance- included increase in premium
207-301-723.000	Unemployment & Workman's Comp	$ 1,400.07	$ 1,900.00	$ 1,851.26	$ 2,000.00	Estimated
207-301-727.000	Office Supplies	$ 160.00	$ 412.48	$ 412.48	$ 500.00	**NEED TO AMMEND (purchase of new printer-204-25)Toner, paper, business cards
207-301-730.000	Postage	$ -	$ 50.00	$ -	$ 50.00	
207-301-740.000	Operating Supplies	$ 196.97	$ 2,000.00	$ 1,749.54	$ 2,000.00	ammo, uniforms; software support 260; Boots 150 ea
207-301-741.000	Forfeiture Drug Monies	$ -	$ -	$ -	$ -	
207-301-751.000	Gas & Oil	$ 1,865.51	$ 3,800.00	$ 1,799.62	$ 3,800.00	
207-301-850.000	Telephone	$ 1,662.29	$ 1,675.47	$ 1,675.47	$ 1,600.00	Charter phone, AT & T Cell
207-301-855.000	Radio & Radar Maintenance	$ -	$ 400.00	$ -	$ 400.00	
207-301-860.000	Transportation & Travel	$ -	$ 300.00	$ -	$ 300.00	
207-301-870.000	Education & Training	$ -	$ 500.00	$ 378.14	$ 1,000.00	**State sent funding for training** ($1000)
207-301-874.000	Retirement	$ 11,607.09	$ 10,995.17	$ 8,053.59	$ 11,325.03	
207-301-900.000	Printing & Publishing	$ 43.50	$ 50.00	$ -	$ 50.00	
207-301-910.000	Insurance & Bonds	$ 6,039.17	$ 6,000.00	$ 5,089.00	$ 6,000.00	
207-301-915.000	Dues & Subscriptions	$ -	$ -	$ -	$ -	
207-301-930.000	Repairs & Maintenance	$ 5,219.63	$ 4,081.85	$ 4,081.85	$ 4,000.00	Cost of car repairs
207-301-956.000	Misc. Expense	$ 125.00	$ -	$ 245.00	$ 4,500.00	* $3,000 1st year Body Cameras ($2,000 next 4 years)/ $1500 AI per year
207-301-970.000	Capital Outlay	$ -	$ -	$ -	$ 5,000.00	5k - 10k put in CD for Car
	To Fund Balance	$ -	$ -		$ -	
	Totals (207-301 Acts)	**$ 140,722.03**	**$ 212,581.77**	**$ 173,048.19**	**$ 238,208.52**	
	Grand Total	**$ 141,292.78**	**$ 213,881.77**	**$ 173,341.89**	**$ 239,558.52**	

Totals-Public Safety						
	Total Public Safety Revenues	$ 244,636.67	$ 215,401.98	$ 214,838.95	$ 238,208.52	
	Total Public Safety Expenditures	$ 251,319.33	$ 213,881.77	$ 173,341.89	$ 239,558.52	
	Net of Revenues & Expenditures	$ (6,682.66)	$ 1,520.21	$ 41,497.06	$ (1,350.00)	

PIBLIC SAFETY FUND BALANCE

2023-24	Fund Balance Per Offical Audit	$ 50,541.00
2024-25	Fund Balance Per Offical Audit	$ 61,715.00
2025-26	Projected Fund Balance based on Current Activity	$ 103,212.06
	(2024-25 Fund Bal per audit + net rev/exp activity 2025-26)	
2026-27	Projected Fund Balance Per Approved Budget	$ 101,862.06
	(2025-26 Current Activ + net rev/exp approved 2026-27 Bug	

~~** 2026-27 Budget still in DRAFT SETTING / this number will not be set until all lines items are complete~~

*** Fund Balance information for current FY will change once the audit transactions are complete. Once the Audit is complete we will know the actual FY 2026-27 Fund Balance

*** These are based on the current available numbers - this could change as we finalize the budget.

Revenues	Cemetery Fund- REVENUE	Final 2024-25	Approved 2025-26	Activity Thru 2/28/2026	APPROVED 2026-27	Notations /Comments
209-000-640.000	Grave Openings	$ 3,700.00	$ -	$ -	$ -	Waiting on rev check from Mortensens.
209-000-642.000	Sale of Cemetery Lots	$ 4,250.00	$ 5,000.00	$ 11,950.00	$ 6,000.00	Decreased due to plot buy back 1/2026
209-000-665.000	Interest	$ 169.01	$ 175.00	$ 149.52	$ 175.00	
209-000-672.000	Other Revenue	$ -	$ -	$ -	$ -	
209-000-674.000	Contributions from Public Enterprise	$ 870.94	$ 4,309.84	$ 4,802.86	$ 5,000.00	Based on 2024-25 exp-rev difference / FH contributions / waiting on check for 2025-26
209-000-675.000	Vlg. Contribution	$ -	$ -	$ -	$ -	
209-000-687.000	Refunds & Rebates	$ -	$ -	$ -	$ -	
209-931-699.000	Approp Transfer In	$ -	$ 4,309.84	$ -	$ 3,133.15	
	Using Fund Balance	$ -	$ -		$ -	
	Totals	**$ 8,989.95**	**$ 13,794.68**	**$ 16,902.38**	**$ 14,308.15**	

Expenditures	Cemetery Fund-EXPENDITURE	Final 2024-25	Approved 2025-26	Activity Thru 2/28/2026	APPROVED 2026-27	Notations /Comments
209-266-802.000	Legal Fees	$ -	$ -	$ -	$ -	
209-567-702.000	Wages	$ 5,676.66	$ 4,000.00	$ 3,810.35	$ 4,000.00	Based on approval of 2026-27 Wage Scale (COL increase of 3.0%) Seasonal Mower
209-567-703.000	Administration	$ -	$ -	$ -	$ -	
209-567-715.000	Employers Social Security	$ 431.40	$ 443.28	$ 290.97	$ 458.15	
209-567-719.000	Fringes	$ 2,445.69	$ 2,751.40	$ 1,052.26	$ 1,500.00	Health Insurance- included increase in premium
209-567-723.000	Unemployment & Workman's Comp	$ 321.01	$ 450.00	$ 204.57	$ 450.00	
209-567-740.000	Operating Supplies	$ 378.28	$ 500.00	$ 384.00	$ 500.00	BSA Annual Support Fee (328)
209-567-751.000	Gas & Oil	$ -	$ 250.00	$ -	$ -	Gas/Oil for equipment-pd to MP (cost due to increased mowing)
209-567-801.000	Contractual Services	$ 3,700.00	$ -	$ -	$ -	
209-567-821.000	Engineering	$ -	$ -	$ -	$ -	
209-567-874.000	Retirement-Pension	$ 564.70	$ 400.00	$ 222.59	$ 400.00	
209-567-900.000	Printing & Publishing	$ -	$ 50.00	$ -	$ 50.00	
209-567-910.000	Insurance & Bonds	$ 575.67	$ 600.00	$ 508.00	$ 600.00	
209-567-922.000	Electric	$ 409.93	$ 459.97	$ 459.97	$ 350.00	
209-567-930.000	Repair & Maintenance	$ 25.99	$ 1,000.00	$ 21.46	$ 1,000.00	
209-567-943.000	Equipment Rental	$ 2,972.43	$ 7,000.00	$ 6,767.51	$ 5,000.00	AMMENDED ($3000)
209-567-956.000	Misc. Expense	$ -	$ -	$ -	$ -	
209-567-970.000	Capital Outlay	$ -	$ -	$ -	$ -	
	To Fund Balance	$ -	$ -		$ -	
	Totals	**$ 17,501.76**	**$ 17,904.65**	**$ 13,721.68**	**$ 14,308.15**	

Totals-Cemetery Fund					
	Total Cemetery Fund Revenues	$ 22,091.23	$ 13,794.68	$ 16,902.38	$ 14,308.15
	Total Cemetery Fund Expenditures	$ 10,536.48	$ 17,904.65	$ 13,721.68	$ 14,308.15
	Net of Revenues & Expenditures	$ 11,554.75	$ (4,109.97)	$ 3,180.70	$ -

CEMETERY FUND BALANCE

2023-24	Fund Balance Per Offical Audit	$ 101,568.00
2024-25	Fund Balance Per Offical Audit	$ 93,548.00
2025-26	Projected Fund Balance based on Current Activity	$ 96,728.70
	(2024-25 Fund Bal per audit + net rev/exp activity 2025-26)	
2026-27	Projected Fund Balance Per Approved Budget	$ 96,728.70
	(2025-26 Current Activ + net rev/exp approved 2026-27 Bug	

~~** 2026-27 Budget still in DRAFT SETTING / this number will not be set until all lines items are complete~~

*** Fund Balance information for current FY will change once the audit transactions are complete. Once the Audit is complete we will know the actual FY 2026-27 Fund Balance

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Revenues	Utility Fund- Sewer	Final 2024-25	Approved 2025-26	Activity Thru 2/28/2026	APPROVED 2026-27	Notations /Comments
590-000-402.011	Property Tax- GO Bond	$ 63,905.69	$ 65,000.00	$ 67,404.75	$ 67,000.00	Estimated-based on tentative numbers from assessors
590-000-445.011	Taxes- Interest	$ 272.60	$ -	$ 268.90	$ -	
590-000-569-000	State Grants- CWSRF Funds	$ -	$ 3,746,096.00	$ 3,746,096.00	$ -	Created New GL #- Deleted Line Item 590-000-672-001 to correct record of Draw Monies
590-000-626.000	Sewer Service Connections	$ 1,492.00	$ 5,000.00	$ 2,984.00	$ 5,000.00	
590-000-642.000	Sewer Sales	$ 169,164.71	$ 187,500.00	$ 202,316.73	$ 187,500.00	Estimated based on last years revenue- no increase to fees this year
590-000-643.000	Sewer Ready	$ 324,847.54	$ 325,000.00	$ 395,610.16	$ 325,000.00	Estimated based on last years revenue- no increase to fees this year
590-000-644.000	Sewer Replacement Income	$ 8,906.35	$ 7,500.00	$ 10,649.17	$ 7,500.00	
590-000-645.000	Sewer Environmental Fees	$ 1,377.62	$ 1,300.00	$ 1,342.98	$ 1,300.00	
590-000-646.000	Sewer Sludge	$ 56,762.51	$ 54,000.00	$ 67,635.75	$ 54,000.00	
590-000-647.000	Penalties	$ 6,148.88	$ 4,500.00	$ 6,110.60	$ 4,500.00	
590-000-665.000	Interest	$ 6,452.55	$ 4,000.00	$ 11,285.90	$ 4,000.00	
590-000-665.011	Interest-G.O. Bond Fund	$ 796.13	$ -	$ 1,374.02	$ -	
590-000-672.000	Other Revenue	$ -	$ -	$ -	$ -	
590-000-687.000	Refunds & Rebates	$ -	$ -	$ -	$ -	
590-000-693.000	Sale of Fixed Assets	$ -	$ -	$ -	$ -	
590-000-696.000	Sewer Sales-Bond Revenue	$ -	$ -	$ -	$ -	
590-931-699.000	Approp Transfer In	$ -	$ -	$ -	$ -	
	Using Fund Balance	$ -	$ -	$ -	$ -	
	Total Sewer Revenues:	**$ 640,126.58**	**$ 4,399,896.00**	**$ 4,513,078.96**	**$ 655,800.00**	

Expenditures	Utility Fund- Sewer	Final 2024-25	Approved 2025-26	Activity Thru 2/28/2026	APPROVED 2026-27	Notations /Comments
590-223-803.000	Audit Fees	$ 1,294.25	$ 1,486.30	$ 1,486.30	$ 1,700.00	AMMENDED ($1300)- increase in audit cost approx 14%
	Total:	**$ 1,294.25**	**$ 1,486.30**	**$ 1,486.30**	**$ 1,700.00**	

Expenditures	Utility Fund- Sewer	Final 2024-25	Approved 2025-26	Activity Thru 2/28/2026	APPROVED 2026-27	Notations /Comments
590-266-802.000	Legal Fees	$ -	$ -	$ -	$ -	
	Total:	**$ -**	**$ -**	**$ -**	**$ -**	

Expenditures	Utility Fund- Sewer	Final 2024-25	Approved 2025-26	Activity Thru 2/28/2026	APPROVED 2026-27	Notations /Comments
590-537-702.000	Wages	$ 48,236.63	$ 83,145.64	$ 48,151.10	$ 93,954.57	Based on approval of 2026-27 Wage Scale (COL increase of 3.0%) + Step Raise for JA
590-537-703.000	Administration	$ 11,399.12	$ 15,945.95	$ 15,495.95	$ 13,019.70	Based on approval of 2026-27 Wage Scale (COL increase of 3.0%)
590-537-715.000	Employer's Social Security	$ 4,526.99	$ 6,367.77	$ 4,831.61	$ 6,762.57	
590-537-719.000	Fringes	$ 25,934.19	$ 39,190.71	$ 25,657.47	$ 44,845.93	Health Insurance- included increase in premium
590-537-723.000	Unemployment & Workman's Comp	$ 799.98	$ 1,250.00	$ 654.72	$ 1,000.00	
590-537-727-000	Office Supplies	$ 133.02	$ -	$ -	$ -	
590-537-727.001	Office Supplies-WWTP	$ 21.25	$ 100.00	$ -	$ 100.00	Cartridges, paper
590-537-730.000	Postage- SF Water Bills	$ 2,006.61	$ 2,238.04	$ 2,238.04	$ 2,000.00	Mail run water notices, Mailings
590-537-740-000	Postage- WWTP	$ -	$ 11.95	$ 11.95	$ -	
590-537-740.000	Operating Supplies	$ 6,459.86	$ 10,000.00	$ 6,313.33	$ 10,000.00	Affinity Software 1000/BSA 350/GIS 925/GIS Data 330/DEQ Permit 1950/clothing allowance 625
590-537-740.001	Operating Supplies-WWTP	$ 19,480.14	$ 27,082.01	$ 27,082.01	$ 20,000.00	Lab supplies/Sand Filter
590-537-801.000	Contractural Services	$ 10,149.01	$ -	$ (253,705.86)	$ -	** Should be in CWSRF Contractural Services / spent in 2024
590-537-801.001	Contractural Services WWTP	$ 233,352.17	$ 130,000.00	$ 125,847.72	$ 135,000.00	Operation Services (117,104)
590-537-801-002	Contractural Services WWTP- CWSRF	$ -	$ 3,766,555.23	$ 3,766,555.23	$ -	CWSRF Sewer Project- Reimbursed through Monthly Loan Draws/ Project Complete/ 2026-27
590-537-821.000	Engineering Fees	$ 48,015.00	$ -	$ 67,570.00	$ -	
590-537-821.001	Engineering Fees-WWTP	$ 65,284.64	$ 99,692.50	$ 99,692.50	$ 75,000.00	Asset Management Plan- Aaron- Do you still need this? / CWSRF increased engineer costs in 2025-26 FY due to project
590-537-821-002	Engineering Fees- WWTP CWSRF	$ -	$ -	$ -	$ -	Estimated-CWSRF Sewer Project- Reimbursed through Monthly Loan Draws/ Project Complete
590-537-850.000	Telephone - WWTP	$ 1,671.63	$ 2,228.50	$ 2,228.50	$ 2,000.00	AMMENDED ($1300) Landline, Emergency Phones, WWTP tablet
590-537-852.000	Internet Service WWTP	$ 776.49	$ 845.88	$ 845.88	$ 840.90	
590-537-860.000	Transportation & Travel	$ -	$ 500.00	$ -	$ -	
590-537-870.000	Education & Training	$ 147.06	$ 1,000.00	$ -	$ 1,000.00	Lagoon Classes
590-537-874.000	Retirement-Pension	$ 4,991.89	$ 9,466.75	$ 4,981.23	$ 9,750.75	Based on approval of 2026-27 Wage Scale (COL increase of 3.0%)

590-537-900.000	Printing & Publishing	$ 1,227.50	$ 200.00	$ -	$ 200.00	Water/Sewer Bills/Hiring Operator/2024 Increase due to CWSFR Bond Publishing

Expenditures	Utility Fund- Sewer	Final 2024-25	Approved 2025-26	Activity Thru 2/28/2026	APPROVED 2026-27	Notations /Comments
590-537-910.000	Insurance & Bonds- Sewer Fund	$ 3,882.34	$ 1,974.00	$ 1,974.00	$ 2,200.00	AMMENDED ($1500)
590-537-910.001	Insurance & Bonds-WWTP	$ 4,025.09	$ 4,458.00	$ 4,458.00	$ 4,600.00	AMMENDED ($4000)
590-537-915.000	Dues & Subscriptions	$ 1,318.11	$ 1,000.00	$ 906.56	$ 1,000.00	Miss Dig 814.77/MWEA 77/GTMC 100
590-537-921.001	Heat-WWTP	$ 4,844.76	$ 7,434.80	$ 7,434.80	$ 3,500.00	
590-537-922.000	Electric- Sewer Fund	$ 4,002.62	$ 9,713.27	$ 9,713.27	$ 6,000.00	
590-537-922.001	Electric-WWTP	$ 31,709.05	$ 34,890.44	$ 34,890.44	$ 35,000.00	AMMENDED ($20000)**Increased in 2025 due to CWSRF Sewer Project
590-537-923.001	Water & Sewer-WWTP	$ 4,590.37	$ 5,360.02	$ 5,360.02	$ 4,000.00	
590-537-930.000	Repair & Maintenance- Sewer Fund	$ (164.49)	$ 60,000.00	$ 2,120.96	$ 60,000.00	Sewer Cleaning
590-537-930.001	Repair & Maintenance-WWTP	$ 42,447.24	$ 50,000.00	$ 34,024.06	$ 50,000.00	Regluar Maintenance / Pump Station
590-537-943.000	Equipment Rental	$ 13,629.13	$ 15,043.27	$ 15,043.27	$ 15,000.00	
590-537-955.000	Non Budget Property Tax Refunds	$ 118.67	$ -	$ -	$ -	
590-537-956.000	Misc. Expense	$ 30.00	$ -	$ -	$ -	
590-537-956.001	Misc. Expense-WWTP	$ -	$ -	$ -	$ -	
590-537-968.000	Depreciation	$ -	$ -	$ -	$ -	
590-537-970.000	Capital Outlay	$ 60,049.17	$ -	$ -	$ -	
590-537-970.001	Capital Outlay-WWTP	$ -	$ -	$ -	$ -	Standby Generator post-poned per topline- wait until 2027
590-537-970-002	Capital Outlay- WWTP	$ 900.00	$ -	$ -	$ -	$900 for CWSRF Municupal Finance Filing Fee
	Total:	**$ 655,995.24**	**$ 4,385,694.73**	**$ 4,060,376.76**	**$ 596,774.42**	

Expenditures	Utility Fund- Sewer Debt Service	Final 2024-25	Approved 2025-26	Activity Thru 2/28/2026	APPROVED 2026-27	Notations /Comments
590-906-991.000	Bond Principal-G.O. Bond	$ -	$ -	$ -	$ -	
590-906-991.001	Principal Payment	$ -	$ -	$ -	$ -	
590-906-993.000	Interest-Pre Closing Costs	$ 7,147.50	$ -	$ 2,520.00	$ -	
590-906-993-011	Interest-G.O. Bond 1998 Series ASB	$ 4,155.00	$ -	$ 6,195.00		
590-906-991-003	CWSRF Bond Principal Payment	$ -	$ -	$ -	$ 100,000.00	
590-906-993-003	CWSRF Bond Interest Payment	$ -	$ -	$ -	$ 79,000.00	
	To Fund Balance	$ -	$ -	$ -	$ -	1
	Total Sewer Debt Service:	**$ 11,302.50**	**$ -**	**$ 8,715.00**	**$ 179,000.00**	
	Grand Total Expenditures- Sewer/WWTP	**$ 668,591.99**	**$ 4,387,181.03**	**$ 4,070,578.06**	**$ 777,474.42**	

Totals-Sewer Fund Fund					
	Total Sewer Fund Revenues	$ 583,092.84	$ 4,399,896.00	$ 4,513,078.96	$ 655,800.00
	Total Sewer Fund Expenditures	$ 545,935.88	$ 4,387,181.03	$ 4,070,578.06	$ 777,474.42
	Net of Revenues & Expenditures	$ 37,156.96	$ 12,714.97	$ 442,500.90	$ (121,674.42)

SEWER FUND BALANCE

2023-24	Fund Balance Per Offical Audit	$ 1,550,035.00
2024-25	Fund Balance Per Offical Audit	$ 1,722,390.00
2025-26	Projected Fund Balance based on Current Activity	$ 2,164,890.90
	(2024-25 Fund Bal per audit + net rev/exp activity 2025-26)	
2026-27	Projected Fund Balance Per Approved Budget	$ 2,043,216.48
	(2025-26 Current Activ + net rev/exp approved 2026-27 Bug	

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*** Fund Balance information for current FY will change once the audit transactions are complete. Once the Audit is complete we will know the actual FY 2026-27 Fund Balance
*** These are based on the current available numbers - this could change as we finalize the budget.

Revenues	Utility Fund- Water	Final 2024-25	Approved 2025-26	Activity Thru 2/28/2026	APPROVED 2026-27	Notations /Comments
591-000-528.000	Federal Grants- Other	$ 24,071.04	$ 87,792.96	$ -	$ -	DWAM GRANT
591-000-626.000	Water Service Connections	$ -	$ -	$ 5,252.00	$ 4,000.00	
591-000-642.000	Sales	$ 155,540.25	$ 155,000.00	$ 144,820.93	$ 155,000.00	
591-000-643.000	Water Ready	$ 151,969.61	$ 150,000.00	$ 151,716.23	$ 150,000.00	
591-000-644.000	Water Replacement Income	$ 10,309.03	$ 9,500.00	$ 10,278.30	$ 9,500.00	
591-000-645.000	Environmental Fees	$ 831.43	$ 800.00	$ 913.76	$ 800.00	
591-000-647.000	Penalties	$ 3,976.81	$ 2,700.00	$ 2,942.87	$ 2,700.00	
590-000-648.000	On Fees	$ 1,743.00	$ 2,000.00	$ 2,283.00	$ 200.00	
591-000-665.000	Interest	$ 6,294.60	$ 4,000.00	$ 11,169.39	$ 4,000.00	estimate based on actual (may not be as much, due to spending)
591-000-672.000	Other Revenue	$ 5,282.72	$ -	$ 15,194.77	$ 3,600.00	Fire Supression
591-000-687.000	Refunds & Rebates	$ -	$ -	$ -	$ -	
591-000-696.000	Bond Proceeds	$ -	$ -	$ -	$ -	
591-931-699.000	Approp Transfer In	$ -	$ -	$ -	$ -	
	Using Fund Balance	$ -	$ -	$ -	$ -	
	Total Revenues:	**$ 360,018.49**	**$ 411,792.96**	**$ 344,571.25**	**$ 329,800.00**	

Expenditures	Utility Fund- Water	Final 2024-25	Approved 2025-26	Activity Thru 2/28/2026	APPROVED 2026-27	Notations /Comments
591-223-803.000	Audit Fees	$ 1,302.00	$ 1,495.20	$ 1,495.20	$ 1,700.00	AMMENDED ($1300)- increase in audit cost approx 14%
	Total:	**$ 1,302.00**	**$ 1,495.20**	**$ 1,495.20**	**$ 1,700.00**	

Expenditures	Utility Fund- Water	Final 2024-25	Approved 2025-26	Activity Thru 2/28/2026	APPROVED 2026-27	Notations /Comments
591-266-802.000	Legal Fees	$ -	$ -	$ -	$ -	
	Total:	**$ -**	**$ -**	**$ -**	**$ -**	

Expenditures	Utility Fund- Water	Final 2024-25	Approved 2025-26	Activity Thru 2/28/2026	APPROVED 2026-27	Notations /Comments
591-536-702.000	Wages	$ 58,689.89	$ 99,630.89	$ 54,770.08	$ 112,582.91	Based on approval of 2026-27 Wage Scale (COL increase of 3.0%) + Step Raise for JA
591-536-703.000	Administration	$ 11,507.14	$ 16,088.70	$ 16,088.70	$ 14,322.14	Based on approval of 2026-27 Wage Scale (COL increase of 3.0%)
591-536-715.000	Employer Social Security	$ 5,332.22	$ 8,532.27	$ 5,380.89	$ 9,061.27	
591-536-719.000	Fringes	$ 26,162.61	$ 43,920.21	$ 27,387.68	$ 50,257.90	Health Insurance- included increase in premium
591-536-723.000	Unemployment & Workman's Comp	$ 1,201.25	$ 1,700.00	$ 914.81	$ 1,700.00	
591-536-727.000	Office Supplies	$ 133.01	$ -	$ -	$ 200.00	
591-536-730.000	Postage	$ 2,006.63	$ 2,550.03	$ 2,550.03	$ 2,000.00	Water/Sewer Bills; Run water notice notices
591-536-740.000	Operating Supplies	$ 15,128.34	$ 15,000.00	$ 11,712.43	$ 15,000.00	Affinity Software 1000/BSA 350/GIS 925/GIS Data 330/DEQ Permit 1950/clothing allowance 625
591-536-801.000	Contractual Services-Lab Testing	$ 5,485.40	$ 3,500.00	$ 2,579.00	$ 3,700.00	Testing requirements
591-536-821.000	Engineering	$ -	$ 45,000.00	$ 11,317.50	$ 45,000.00	Asset Management Plan (Gourdie Frasier)
591-536-850.000	Telephone	$ 990.70	$ 1,339.72	$ 1,339.72	$ 1,100.00	Landline-Charter/Emerg cell-plan
591-536-860.000	Transportation & Travel	$ -	$ 527.42	$ 527.42	$ 500.00	Lodging for training
591-536-870.000	Education & Training	$ 786.06	$ 2,000.00	$ 275.00	$ 2,000.00	CEC's
591-536-874.000	Retirement-Pension	$ 6,106.39	$ 11,153.30	$ 5,433.74	$ 12,690.51	Based on approval of 2026-27 Wage Scale (COL increase of 3.0%)
591-536-900.000	Printing & Publishing	$ 474.50	$ 648.95	$ 648.95	$ 1,000.00	AMMENDED ($500)Water quality report publishing/run water notices/Bills-Increased due to lead line letters
591-536-910.000	Insurance & Bonds	$ 2,439.51	$ 2,300.00	$ 2,025.00	$ 2,300.00	
591-536-915.000	Memberships	$ 1,730.11	$ 1,800.00	$ 1,337.55	$ 1,800.00	MRWA/AWWA/Miss Dig/GTMC
591-536-922.000	Electric	$ 18,720.68	$ 23,851.57	$ 23,851.57	$ 20,000.00	
591-536-930.000	Repair & Maintenance	$ 21,134.36	$ 30,000.00	$ 21,026.39	$ 30,000.00	Regular maintenance/Leadline project
591-536-943.000	Equipment Rental	$ 22,622.35	$ 25,000.00	$ 22,757.19	$ 25,000.00	
591-536-956.000	Misc. Expense	$ -	$ -	$ -	$ 60,000.00	Additiional Lead Line Repairs
591-536-968.000	Depreciation Expense	$ -	$ -	$ -	$ -	
591-536-970.000	Capital Outlay	$ 60,049.17	$ 60,000.00	$ 29,638.12	$ 60,000.00	Well 3/5 Repairs- Possible CD to set money aside for repairs
591-536-995.000	Transfer Out	$ -		$ -	$ -	
	Total :	**$ 260,700.32**	**$ 394,543.06**	**$ 241,561.77**	**$ 470,214.73**	

	Grand Total	**$ 262,002.32**	**$ 396,038.26**	**$ 243,056.97**	**$ 471,914.73**
Totals-Water Fund					
	Total Water Fund Revenues	$ 342,874.86	$ 411,792.96	$ 344,571.25	$ 329,800.00
	Total Water Fund Expenditures	$ 226,058.15	$ 396,038.26	$ 243,056.97	$ 471,914.73
	Net of Revenues & Expenditures	$ 116,816.71	$ 15,754.70	$ 101,514.28	$ (142,114.73)

WATER FUND BALANCE

2023-24	Fund Balance Per Offical Audit	$ 978,697.00
2024-25	Fund Balance Per Offical Audit	$ 1,139,553.00
2025-26	Projected Fund Balance based on Current Activity	$ 1,241,067.28
	(2024-25 Fund Bal per audit + net rev/exp activity 2025-26)	
2026-27	Projected Fund Balance Per Approved Budget	$ 1,098,952.56
	(2025-26 Current Activ + net rev/exp approved 2026-27 Bug	~~** 2026-27 Budget still in DRAFT SETTING / this number will not be set until all lines items are complete~~

*** Fund Balance information for current FY will change once the audit transactions are complete. Once the Audit is complete we will know the actual FY 2026-27 Fund Balance
*** These are based on the current available numbers - this could change as we finalize the budget.

Grand Totals-All Funds					
	Grand Total Revenues	$ 2,332,260.70	$ 6,107,260.62	$ 6,257,196.55	$ 2,355,291.67
	Grand Total Expenditures	$ 1,982,508.68	$ 6,479,651.72	$ 5,840,853.70	$ 2,798,039.24
	Net Revenues & Expenditures	**$ 349,752.02**	**$ (372,391.10)**	**$ 416,342.85**	**$ (442,747.57)**