

		Account ID	2025 Actual	2026 Budget	2026 Projected	2027 Proposed	\$ Change	% Change
General Fund - Fund 100								
Legislative/Administrative (100-001)								
	Revenue	Grant Proceeds	100-001-340-4500	\$0	\$0	\$0	\$0	#DIV/0!
		Transfer From Water Fund	100-001-390-1500	\$0	\$0	\$0	\$0	#DIV/0!
		Transfer From Sewer Fund	100-001-390-2000	\$0	\$0	\$0	\$0	#DIV/0!
		Transfer From Cap. Repl.	100-001-390-7500	\$0	\$0	\$0	\$0	#DIV/0!
		Total Legislative/Administrative Revenue:		\$0	\$0	\$0	\$0	#DIV/0!
Personnel								
		Salaries - Reg.	100-001-410-1000	\$356,973	\$415,000	\$351,500	\$479,000	\$64,000 15.42%
		Salaries - Over-Time	100-001-410-2000	\$8,661	\$8,000	\$10,400	\$12,000	\$4,000 50.00%
		Unused Sick Time/Ghip	100-001-410-3000	\$4,046	\$6,000	\$3,400	\$7,500	\$1,500 25.00%
		Salaries - Part-Time	100-001-420-1000	\$85,445	\$102,000	\$92,800	\$106,200	\$4,200 4.12%
		Salaries - Elected Officials	100-001-430-1000	\$114,193	\$118,000	\$116,250	\$118,000	\$0 0.00%
		Group Insurance	100-001-450-1000	\$91,201	\$95,600	\$118,200	\$142,000	\$46,400 48.54%
		Health Savings Plan Contrib.	100-001-450-1100	\$6,307	\$7,500	\$5,500	\$10,400	\$2,900 38.67%
		Retiree Health Insurance	100-001-450-1200	\$24,440	\$0	\$0	\$17,850	\$17,850 #DIV/0!
		Payroll Taxes - Unemployment	100-001-450-2000	\$596	\$800	\$850	\$935	\$135 16.88%
		Workers Comp Insurance	100-001-450-2500	\$461	\$520	\$530	\$550	\$30 5.77%
		Total Personnel:		\$692,323	\$753,420	\$699,430	\$894,435	\$141,015 18.72%
Operations								
		R&M Equipment (Contractual)	100-001-510-1500	\$3,338	\$3,800	\$2,900	\$3,000	-\$800 -21.05%
		Engineering Fees	100-001-530-1500	\$0	\$0	\$0	\$0	\$0 #DIV/0!
		Legal Fees	100-001-530-2000	\$67,361	\$76,000	\$68,500	\$75,000	-\$1,000 -1.32%
		Liquor Code Enforce. - Legal	100-001-530-2100	\$0	\$1,000	\$0	\$0	-\$1,000 -100.00%
		Data Processing Support	100-001-530-3000	\$64,562	\$83,500	\$76,884	\$94,000	\$10,500 12.57%
		Professional Fees	100-001-530-4000	\$22,915	\$40,000	\$54,654	\$62,300	\$22,300 55.75%
		Animal Control Expenses	100-001-530-4500	\$17,162	\$19,200	\$19,200	\$21,240	\$2,040 10.63%
		Postage Expenses	100-001-550-1000	\$1,169	\$1,000	\$600	\$850	-\$150 -15.00%
		Communications	100-001-550-1500	\$11,128	\$27,000	\$20,200	\$31,450	\$4,450 16.48%
		Publishing Fees	100-001-550-2000	\$132	\$1,200	\$900	\$1,070	-\$130 -10.83%
		Printing Fees	100-001-550-2500	\$2,384	\$1,450	\$600	\$1,400	-\$50 -3.45%
		Recruitment	100-001-550-3000	\$0	\$32,000	\$21,130	\$1,000	-\$31,000 -96.88%
		Membership Dues	100-001-560-1000	\$5,215	\$8,200	\$5,919	\$9,650	\$1,450 17.68%
		Training - Elected Officials	100-001-560-1500	\$3,507	\$15,200	\$4,556	\$23,400	\$8,200 53.95%
		Training - Staff	100-001-560-1600	\$1,906	\$13,000	\$4,100	\$28,250	\$15,250 117.31%
		Subscriptions	100-001-560-2000	\$130	\$400	\$232	\$400	\$0 0.00%
		Reference Materials/Manuals	100-001-560-2500	\$123	\$400	\$200	\$450	\$50 12.50%
		Software	100-001-560-3000	\$29,633	\$55,700	\$33,965	\$52,300	-\$3,400 -6.10%
		Surety Bond Expense	100-001-590-1100	\$1,341	\$1,500	\$2,255	\$2,500	\$1,000 66.67%
		Lease/Rent Expense	100-001-590-2000	\$3,417	\$3,500	\$3,416	\$3,800	\$300 8.57%
		R&M - Equipment (Commodities)	100-001-610-1500	\$1,348	\$2,500	\$2,400	\$2,600	\$100 4.00%
		Office Supplies	100-001-650-1000	\$4,097	\$5,200	\$4,500	\$5,200	\$0 0.00%
		Miscellaneous Equipment	100-001-650-2000	\$4,572	\$10,000	\$21,300	\$20,000	\$10,000 100.00%
		Taxes - Other	100-001-910-3000	\$0	\$50	\$0	\$0	-\$50 -100.00%
		Miscellaneous Expense	100-001-910-9000	\$52,917	\$14,000	\$19,434	\$15,000	\$1,000 7.14%
		City Administrator's Expense	100-001-910-9100	\$0	\$0	\$0	\$10,000	\$10,000 #DIV/0!
		Community Support	100-001-910-9200	\$3,933	\$5,000	\$7,192	\$7,500	\$2,500 50.00%
		Yard Waste Stickers	100-001-910-9300	\$0	\$0	\$0	\$0	\$0 #DIV/0!
		Grant Disbursement	100-001-910-9400	\$0	\$0	\$0	\$0	\$0 #DIV/0!
		Transportation Services	100-001-910-9500	\$0	\$50,000	\$50,000	\$50,000	\$0 0.00%
		Contingency	100-001-910-9800	\$0	\$0	\$0	\$0	\$0 #DIV/0!
		Bad Debt Expense	100-001-910-9900	\$158	\$0	\$0	\$0	\$0 #DIV/0!
		Total Operations:		\$302,448	\$470,800	\$425,037	\$522,360	\$51,560 10.95%

		Account ID	2025 Actual	2026 Budget	2026 Projected	2027 Proposed	\$ Change	% Change
General Fund - Fund 100								
	Capital							
		Purchase - Equipment	100-001-800-1500	\$66,983	\$20,000	\$20,000	\$20,000	\$0 0.00%
		Purchase - Building/Property	100-001-800-2000	\$0	\$0	\$0	\$0	#DIV/0!
		Purchase - Bldg. Engineering	100-001-800-2100	\$0	\$0	\$0	\$0	#DIV/0!
	Total Capital:			\$66,983	\$20,000	\$20,000	\$20,000	\$0 0.00%
	Other Financing Uses							
		Transfer To Merf	100-001-950-1800	\$0	\$0	\$0	\$0	#DIV/0!
		Transfer To Cap Repl Fund	100-001-950-2000	\$3,106	\$3,408	\$3,408	\$3,408	\$0 0.00%
	Total Other Financing Uses:			\$3,408	\$3,408	\$3,408	\$0	0.00%
	Total Legislative/Administrative Expenses:			\$1,061,754	\$1,247,628	\$1,147,875	\$1,440,203	\$192,575 15.44%
	City Hall (100-002)							
	Revenue							
		Insurance Proceeds	100-002-380-2000	\$0	\$0	\$0	\$0	#DIV/0!
		Miscellaneous Revenue	100-002-380-9000	\$0	\$0	\$0	\$0	#DIV/0!
		Transfer From Water Fund	100-002-390-1500	\$5,837	\$8,000	\$8,000	\$8,000	\$0 0.00%
		Transfer From Sewer Fund	100-002-390-2000	\$5,837	\$8,000	\$8,000	\$8,000	\$0 0.00%
	Total City Hall Revenue:			\$11,674	\$16,000	\$16,000	\$16,000	\$0 0.00%
	Personnel							
		Reg - Salaries	100-002-410-1000	\$7,972	\$8,000	\$8,000	\$8,500	\$500 6.25%
		Salaries - Over-Time	100-002-410-2000	\$191	\$350	\$350	\$400	\$50 14.29%
		Unused Sick Time/Ghip	100-002-410-3000	\$0	\$125	\$0	\$135	\$10 8.00%
		Salaries - Part-Time	100-002-420-1000	\$0	\$0	\$0	\$0	#DIV/0!
		Group Insurance	100-002-450-1000	\$3,498	\$3,800	\$3,800	\$4,500	\$700 18.42%
		Health Savings Plan Contrib.	100-002-450-1100	\$0	\$200	\$0	\$200	\$0 0.00%
		Payroll Taxes - Unemployment	100-002-450-2000	\$16	\$30	\$50	\$55	\$25 83.33%
		Workers Comp Insurance	100-002-450-2500	\$395	\$420	\$330	\$0	-\$420 -100.00%
		Uniform Rental	100-002-470-1000	\$135	\$200	\$200	\$270	\$70 35.00%
	Total Personnel:			\$12,207	\$13,125	\$12,730	\$14,060	\$935 7.12%
	Operations							
		R&M - Building (Contractual)	100-002-510-1000	\$13,407	\$20,000	\$21,453	\$22,420	\$2,420 12.10%
		R&M - Equipment (Contractual)	100-002-510-1500	\$2,362	\$3,100	\$2,432	\$3,100	\$0 0.00%
		Legal Fees	100-002-530-2000	\$0	\$0	\$0	\$0	#DIV/0!
		Data Processing Support	100-002-530-3000	\$0	\$0	\$0	\$0	#DIV/0!
		Professional Fees	100-002-530-4000	\$0	\$0	\$0	\$0	#DIV/0!
		Communications	100-002-550-1500	\$8,735	\$9,200	\$9,300	\$9,450	\$250 2.72%
		Recruitment	100-002-550-3000	\$0	\$100	\$100	\$100	\$0 0.00%
		Electricity	100-002-570-3000	\$7,670	\$8,500	\$8,000	\$8,500	\$0 0.00%
		Heating	100-002-570-3500	\$1,840	\$2,000	\$1,800	\$2,000	\$0 0.00%
		Property Insurance	100-002-590-1000	\$3,068	\$3,100	\$4,050	\$4,650	\$1,550 50.00%
		R&M - Building (Commodities)	100-002-610-1000	\$2,467	\$4,400	\$350	\$4,800	\$400 9.09%
		R&M - Equipment (Commodities)	100-002-610-1500	\$109	\$600	\$0	\$610	\$10 1.67%
		Operating Supplies	100-002-650-1500	\$2,848	\$3,200	\$2,340	\$3,200	\$0 0.00%
		Miscellaneous Equipment	100-002-650-2000	\$3,149	\$1,000	\$1,900	\$2,500	\$1,500 150.00%
		Janitorial Supplies	100-002-650-2500	\$193	\$500	\$500	\$500	\$0 0.00%
		Miscellaneous Expense	100-002-910-9000	\$317	\$1,000	\$500	\$1,000	\$0 0.00%
	Total Operations:			\$46,165	\$56,700	\$52,725	\$62,830	\$6,130 10.81%
	Capital							
		Purchase - Equipment	100-002-800-1500	\$0	\$10,000	\$0	\$12,000	\$2,000 20.00%
	Total Capital:			\$0	\$10,000	\$0	\$12,000	\$2,000 20.00%

		Account ID	2025 Actual	2026 Budget	2026 Projected	2027 Proposed	\$ Change	% Change
General Fund - Fund 100								
Other Financing Uses								
	Transfer To Building Mtnce. Fund	100-002-950-1900	\$48,000	\$0	\$0	\$0	\$0	#DIV/0!
	Transfer To Cap Repl Fund	100-002-950-2000	\$8,949	\$8,949	\$8,949	\$8,949	\$0	0.00%
Total Other Financing Uses:			\$56,949	\$8,949	\$8,949	\$8,949	\$0	0.00%
Total City Hall Expenses:			\$115,321	\$88,774	\$74,404	\$97,839	\$9,065	10.21%
Streets (100-003)								
Revenue:							\$0	#DIV/0!
	Pprt - Wash. Township	100-003-310-1500	\$10,748	\$15,000	\$10,000	\$10,000	-\$5,000	-33.33%
	Road & Bridge Tax - Streets	100-003-310-2500	\$244,980	\$258,000	\$257,167	\$258,000	\$0	0.00%
	Grant Proceeds	100-003-340-4500	\$1,153	\$1,200	\$1,200	\$2,500	\$1,300	108.33%
	Recycling Grant	100-003-340-5000	\$26,198	\$27,000	\$27,000	\$27,000	\$0	0.00%
	Sidewalk & Street Reimb.	100-003-370-5000	\$24,910	\$30,000	\$12,000	\$15,000	-\$15,000	-50.00%
	Insurance Proceeds	100-003-380-2000	\$0	\$0	\$125,000	\$0	\$0	#DIV/0!
	Miscellaneous Revenue	100-003-380-9000	\$18,505	\$12,000	\$12,000	\$12,000	\$0	0.00%
	Transfer From Capl. Repl.	100-003-390-7500	\$0	\$0	\$0	\$0	\$0	#DIV/0!
	Sale of Equipment	100-003-390-9800	\$0	\$0	\$0	\$0	\$0	#DIV/0!
Total Streets Revenue:			\$326,494	\$343,200	\$444,367	\$324,500	-\$18,700	-5.45%
Personnel								
	Salaries - Reg.	100-003-410-1000	\$765,619	\$790,000	\$777,000	\$823,000	\$33,000	4.18%
	Salaries - Recycling Grant	100-003-410-1100	-\$11,135	-\$10,000	-\$10,000	-\$10,000	\$0	0.00%
	Salaries - Standby	100-003-410-1500	\$5,965	\$6,400	\$6,500	\$6,700	\$300	4.69%
	Salaries - Over-Time	100-003-410-2000	\$17,652	\$26,000	\$33,000	\$35,000	\$9,000	34.62%
	Unused Sick Time/Ghip	100-003-410-3000	\$2,093	\$12,000	\$3,100	\$12,750	\$750	6.25%
	Salaries - Part-Time	100-003-420-1000	\$4,355	\$38,000	\$37,000	\$40,200	\$2,200	5.79%
	Group Insurance	100-003-450-1000	\$221,235	\$248,000	\$237,000	\$270,400	\$22,400	9.03%
	Health Savings Plan Contrib.	100-003-450-1100	\$11,444	\$14,000	\$12,500	\$14,500	\$500	3.57%
	Retiree Health Insurance	100-003-450-1200	\$39,104	\$41,000	\$41,000	\$18,200	-\$22,800	-55.61%
	Payroll Taxes - Unemployment	100-003-450-2000	\$1,171	\$1,700	\$1,650	\$1,800	\$100	5.88%
	Workers Comp Insurance	100-003-450-2500	\$37,189	\$42,000	\$43,570	\$46,150	\$4,150	9.88%
	Uniform Rental	100-003-470-1000	\$10,058	\$11,000	\$17,400	\$11,000	\$0	0.00%
Total Personnel:			\$1,104,750	\$1,220,100	\$1,199,720	\$1,269,700	\$49,600	4.07%
Operations								
	R&M - Building (Contractual)	100-003-510-1000	\$9,002	\$5,000	\$1,000	\$3,000	-\$2,000	-40.00%
	R&M - Equipment (Contr.)	100-003-510-1500	\$811	\$3,000	\$2,500	\$3,000	\$0	0.00%
	R&M - Systems (Contractual)	100-003-510-9000	\$162,516	\$175,000	\$192,000	\$185,000	\$10,000	5.71%
	Engineering Fees	100-003-530-1500	\$8,771	\$15,000	\$1,250	\$15,000	\$0	0.00%
	Legal Fees	100-003-530-2000	\$8,716	\$7,000	\$1,000	\$5,000	-\$2,000	-28.57%
	Drug & Alcohol Testing Expense	100-003-530-2500	\$275	\$500	\$250	\$500	\$0	0.00%
	Data Processing Support	100-003-530-3000	\$16,384	\$18,000	\$20,000	\$20,000	\$2,000	11.11%
	Professional Fees	100-003-530-4000	\$2,470	\$20,000	\$3,000	\$30,000	\$10,000	50.00%
	Communications	100-003-550-1500	\$7,183	\$8,500	\$4,500	\$9,000	\$500	5.88%
	Printing/Advertising	100-003-550-2500	\$357	\$1,000	\$500	\$1,000	\$0	0.00%
	Membership Dues	100-003-560-1000	\$1,047	\$2,000	\$2,000	\$2,000	\$0	0.00%
	Training	100-003-560-1500	\$5,558	\$10,000	\$6,500	\$12,000	\$2,000	20.00%
	Reference Materials/Manuals	100-003-560-2500	\$123	\$250	\$100	\$500	\$250	100.00%
	Software	100-003-560-3000	\$19,487	\$22,500	\$22,500	\$22,500	\$0	0.00%
	Electricity	100-003-570-3000	\$71,211	\$65,000	\$65,000	\$75,000	\$10,000	15.38%
	Heating	100-003-570-3500	\$1,533	\$15,000	\$15,000	\$10,000	-\$5,000	-33.33%
	Property Insurance	100-003-590-1000	\$3,179	\$3,300	\$3,950	\$4,550	\$1,250	37.88%
	Lease/Rent Expense	100-003-590-2000	\$65,566	\$17,000	\$24,000	\$20,000	\$3,000	17.65%
	R&M - Building (Commodities)	100-003-610-1000	\$2,357	\$4,000	\$4,000	\$3,000	-\$1,000	-25.00%
	R&M - Equipment (Commodities)	100-003-610-1500	\$2,915	\$4,000	\$5,500	\$5,000	\$1,000	25.00%

		Account ID	2025 Actual	2026 Budget	2026 Projected	2027 Proposed	\$ Change	% Change	
General Fund - Fund 100									
		R&M - Snow/Ice Control (Comm.)	100-003-610-4000	\$61,980	\$110,000	\$95,000	\$110,000	\$0	0.00%
		R&M - Systems (Commodities)	100-003-610-9000	\$146,849	\$130,000	\$130,000	\$150,000	\$20,000	15.38%
		Office Supplies	100-003-650-1000	\$130	\$500	\$250	\$500	\$0	0.00%
		Operating Supplies	100-003-650-1500	\$2,832	\$3,000	\$3,500	\$3,000	\$0	0.00%
		Health & Safety Equipment	100-003-650-1800	\$2,331	\$3,000	\$1,000	\$2,000	-\$1,000	-33.33%
		Miscellaneous Equipment	100-003-650-2000	\$7,298	\$11,500	\$13,000	\$10,000	-\$1,500	-13.04%
		Recycling Grant Expenses	100-003-910-1000	\$31,214	\$27,000	\$27,000	\$27,000	\$0	0.00%
		Miscellaneous Expense	100-003-910-9000	\$34,880	\$3,000	\$3,000	\$3,000	\$0	0.00%
		Total Operations:		\$676,975	\$684,050	\$647,300	\$731,550	\$47,500	6.94%
		Capital							
		Purchase - Equipment	100-003-800-1500	\$0	\$10,000	\$10,000	\$10,000	\$0	0.00%
		Purchase - Building/Property	100-003-800-2000	\$14,080	\$20,000	\$24,000	\$0	-\$20,000	-100.00%
		Purchase - System	100-003-800-3000	\$1,069,211	\$505,000	\$180,000	\$764,000	\$259,000	51.29%
		Purchase - Systems Engineering	100-003-800-3100	\$87,943	\$100,000	\$60,000	\$120,000	\$20,000	20.00%
		Purchase - Systems Legal	100-003-800-3200	\$0	\$5,000	\$1,000	\$5,000	\$0	0.00%
		Total Capital:		\$1,171,234	\$640,000	\$275,000	\$899,000	\$259,000	40.47%
		Other Financing Uses							
		Transfer To Merf	100-003-950-1800	\$419,000	\$389,000	\$389,000	\$389,000	\$0	0.00%
		Transfer To Building Mtnc. Fund	100-003-950-1900	\$100,000	\$130,000	\$130,000	\$130,000	\$0	0.00%
		Transfer To Cap Repl Fund	100-003-950-2000	\$12,367	\$12,367	\$12,367	\$12,367	\$0	0.00%
		Trsf. To Safe Routes Grants	100-003-950-4200	\$126,409	\$259,000	\$192,510	\$0	-\$259,000	-100.00%
		Trsf. To Rec. Trail Ext.	100-003-950-4300	\$0	\$0	\$0	\$0	\$0	#DIV/0!
		Total Other Financing Uses:		\$657,776	\$790,367	\$723,877	\$531,367	-\$259,000	-32.77%
		Total Streets Expenses:		\$3,610,735	\$3,334,517	\$2,845,897	\$3,431,617	\$97,100	2.91%
		Police (100-004)							
		Property Taxes	100-004-310-1000	\$928,668	\$857,300	\$852,793	\$890,000	\$32,700	3.81%
		Per Prop Replacement Tax	100-004-310-1500	\$29,706	\$34,000	\$35,000	\$36,000	\$2,000	5.88%
		Cannibas Use Tax	100-004-310-2000	\$25,182	\$25,000	\$24,200	\$25,000	\$0	0.00%
		Grant Proceeds	100-004-340-4500	\$5,093	\$1,200	\$1,200	\$2,500	\$1,300	108.33%
		Reimb. From School	100-004-340-5000	\$82,326	\$85,000	\$85,015	\$85,000	\$0	0.00%
		Policing/Special Events	100-004-360-5000	\$6,275	\$5,000	\$3,600	\$4,000	-\$1,000	-20.00%
		Rental Income	100-004-380-2000	\$0	\$0	\$0	\$0	\$0	#DIV/0!
		Donations	100-004-380-3000	\$100	\$0	\$200	\$0	\$0	#DIV/0!
		Honors Banquet Donations	100-004-380-4000	\$0	\$0	\$0	\$0	\$0	#DIV/0!
		Miscellaneous Revenue	100-004-380-9000	\$13,221	\$1,000	\$1,230	\$1,250	\$250	25.00%
		Training Reimbursements	100-004-380-9500	\$13,566	\$0	\$0	\$0	\$0	#DIV/0!
		Transfer From General Corp.	100-004-390-1000	\$0	\$0	\$0	\$0	\$0	#DIV/0!
		Transfer From Dare	100-004-390-4000	\$0	\$0	\$0	\$0	\$0	#DIV/0!
		Trsf. From Pol. Spec. Proj.	100-004-390-5000	\$150,000	\$50,000	\$50,000	\$23,838	-\$26,162	-52.32%
		Transfer From Cap. Repl.	100-004-390-7500	\$0	\$0	\$0	\$0	\$0	#DIV/0!
		Trsf From Telecommunications	100-004-390-9000	\$189,196	\$335,800	\$335,850	\$353,500	\$17,700	5.27%
		Sale Of Equipment	100-004-390-9800	\$0	\$0	\$0	\$0	\$0	#DIV/0!
		Total Police Revenue:		\$1,443,333	\$1,394,300	\$1,389,088	\$1,421,088	\$26,788	1.92%
		Personnel							
		Salaries - Reg.	100-004-410-1000	\$2,129,988	\$2,320,000	\$2,167,000	\$2,408,000	\$88,000	3.79%
		Salaries - Pol. Adm.	100-004-410-1100	\$318,159	\$325,000	\$290,200	\$250,400	-\$74,600	-22.95%
		Salaries - Over-Time	100-004-410-2000	\$496,574	\$450,000	\$483,300	\$500,000	\$50,000	11.11%
		Salaries - Pol Adm Ot	100-004-410-2100	\$51,149	\$42,000	\$64,300	\$45,000	\$3,000	7.14%
		Overtime Reimb By Homeland Sec	100-004-410-2200	\$0	-\$20,000	-\$5,600	-\$6,000	\$14,000	-70.00%
		Hours Reimb - Ileas Training	100-004-410-2300	\$0	-\$15,000	-\$15,000	-\$15,000	\$0	0.00%
		Unused Sick Time/Ghip	100-004-410-3000	\$33,859	\$45,000	\$34,000	\$41,800	-\$3,200	-7.11%

		Account ID	2025 Actual	2026 Budget	2026 Projected	2027 Proposed	\$ Change	% Change	
General Fund - Fund 100									
		Salaries - Pol. Adm. Pt	100-004-420-1100	\$18,949	\$40,000	\$36,300	\$40,600	\$600	1.50%
		Salaries - Part-Time Officers	100-004-420-1300	\$41,184	\$50,000	\$46,500	\$51,500	\$1,500	3.00%
		Group Insurance	100-004-450-1000	\$581,493	\$610,000	\$625,000	\$740,000	\$130,000	21.31%
		Health Savings Plan Contrib.	100-004-450-1100	\$40,370	\$46,000	\$43,000	\$47,550	\$1,550	3.37%
		Retiree Health Insurance	100-004-450-1200	\$24,440	\$55,000	\$54,500	\$34,600	-\$20,400	-37.09%
		Payroll Taxes - Unemployment	100-004-450-2000	\$4,124	\$5,300	\$4,300	\$4,750	-\$550	-10.38%
		Workers Comp Insurance	100-004-450-2500	\$44,468	\$51,400	\$50,500	\$50,825	-\$575	-1.12%
		Uniform Allowance	100-004-470-1000	\$37,537	\$40,000	\$40,000	\$40,000	\$0	0.00%
		Police Pension Expense	100-004-490-1000	\$960,400	\$891,300	\$887,793	\$926,000	\$34,700	3.89%
		Total Personnel:		\$4,782,694	\$4,936,000	\$4,806,093	\$5,160,025	\$224,025	4.54%
		Operations							
		R&M - Building (Contractual)	100-004-510-1000	\$33,992	\$25,770	\$27,833	\$29,050	\$3,280	12.73%
		R&M - Equipment (Contractual)	100-004-510-1500	\$12,344	\$12,000	\$11,020	\$12,000	\$0	0.00%
		Legal Fees	100-004-530-2000	\$6,192	\$15,000	\$9,800	\$15,000	\$0	0.00%
		Data Processing Support	100-004-530-3000	\$41,828	\$42,500	\$37,100	\$45,000	\$2,500	5.88%
		Professional Fees	100-004-530-4000	\$150	\$21,500	\$18,890	\$21,500	\$0	0.00%
		Postage Expense	100-004-550-1000	\$1,600	\$1,800	\$1,800	\$1,900	\$100	5.56%
		Communications	100-004-550-1500	\$28,514	\$41,716	\$27,840	\$41,700	-\$16	-0.04%
		Publishing Fees	100-004-550-2000	\$140	\$400	\$350	\$475	\$75	18.75%
		Printing Fees	100-004-550-2500	\$3,132	\$2,000	\$3,010	\$3,200	\$1,200	60.00%
		Recruitment	100-004-550-3000	\$6,927	\$6,600	\$6,600	\$6,600	\$0	0.00%
		Membership Dues	100-004-560-1000	\$14,564	\$9,000	\$10,623	\$13,600	\$4,600	51.11%
		Training	100-004-560-1500	\$40,157	\$48,000	\$48,000	\$48,000	\$0	0.00%
		Police Training Reimbursement	100-004-560-1600	-\$228	\$0	\$0	\$0	\$0	#DIV/0!
		Subscriptions	100-004-560-2000	\$1,039	\$1,000	\$955	\$1,000	\$0	0.00%
		Reference Materials/Manuals	100-004-560-2500	\$282	\$0	\$0	\$0	\$0	#DIV/0!
		Software	100-004-560-3000	\$54,494	\$67,000	\$72,290	\$125,000	\$58,000	86.57%
		Electricity	100-004-570-3000	\$21,624	\$22,500	\$24,440	\$31,200	\$8,700	38.67%
		Heating	100-004-570-3500	\$2,211	\$1,900	\$2,373	\$2,700	\$800	42.11%
		Property Insurance	100-004-590-1000	\$7,140	\$5,200	\$8,710	\$12,000	\$6,800	130.77%
		Lease/Rent Expense	100-004-590-2000	\$26,748	\$50,000	\$24,955	\$0	-\$50,000	-100.00%
		Contractual Funding - Tc3	100-004-590-3000	\$189,196	\$335,800	\$335,850	\$353,500	\$17,700	5.27%
		R&M - Building (Commodities)	100-004-610-1000	\$678	\$9,000	\$9,000	\$13,085	\$4,085	45.39%
		R&M - Equipment (Commodities)	100-004-610-1500	\$2,768	\$10,000	\$10,000	\$10,000	\$0	0.00%
		Office Supplies	100-004-650-1000	\$2,024	\$5,000	\$5,000	\$5,000	\$0	0.00%
		Operating Supplies	100-004-650-1500	\$6,913	\$7,000	\$7,000	\$5,500	-\$1,500	-21.43%
		Miscellaneous Equipment	100-004-650-2000	\$47,517	\$14,000	\$14,000	\$17,400	\$3,400	24.29%
		Janitorial Supplies	100-004-650-2500	\$1,262	\$1,400	\$1,400	\$3,400	\$2,000	142.86%
		Miscellaneous Expense	100-004-910-9000	\$44,217	\$12,500	\$9,560	\$12,500	\$0	0.00%
		Dare/Cro Expenses	100-004-910-9100	\$18,418	\$20,000	\$20,000	\$21,000	\$1,000	5.00%
		Fire Arms Training	100-004-910-9200	\$11,794	\$45,000	\$26,750	\$27,000	-\$18,000	-40.00%
		Police Commission Expense	100-004-910-9300	\$7,010	\$7,500	\$7,500	\$12,000	\$4,500	60.00%
		Grant Disbursement	100-004-910-9400	\$0	\$0	\$0	\$0	\$0	#DIV/0!
		Total Operations:		\$634,647	\$841,086	\$782,649	\$890,310	\$49,224	5.85%
		Capital							
		Purchase - Equipment	100-004-800-1500	\$12,000	\$65,000	\$25,305	\$85,050	\$20,050	30.85%
		Purchase - Building/Property	100-004-800-2000	\$0	\$0	\$0	\$60,000	\$60,000	#DIV/0!
		Purchase - Police Engineering	100-004-800-4100	\$0	\$0	\$0	\$0	\$0	#DIV/0!
		Total Capital:		\$12,000	\$65,000	\$25,305	\$145,050	\$80,050	123.15%

		Account ID	2025 Actual	2026 Budget	2026 Projected	2027 Proposed	\$ Change	% Change
General Fund - Fund 100								
Other Financing Uses								
	Transfer To Merf	100-004-950-1800	\$171,000	\$249,000	\$249,000	\$249,000	\$0	0.00%
	Transfer To Building Mtnc. Fund	100-004-950-1900	\$300,000	\$613,880	\$613,880	\$613,880	\$0	0.00%
	Transfer To Cap Repl Fund	100-004-950-2000	\$135,998	\$117,398	\$117,398	\$117,398	\$0	0.00%
	Transfer To Pol Special Projects	100-004-950-2500	\$0	\$0	\$0	\$0	\$0	#DIV/0!
Total Other Financing Uses:			\$606,998	\$980,278	\$980,278	\$980,278	\$0	0.00%
Total Police Expenses:			\$6,036,339	\$6,822,364	\$6,594,325	\$7,175,663	\$353,299	5.18%
Tourism & Econ. Dev. (100-005)								
	Revenue							
	Hotel/Motel Tax	100-005-310-2000	\$78,831	\$95,000	\$95,000	\$95,000	\$0	0.00%
	Short Term Rental Tax	100-005-310-2100	\$98	\$0	\$2,800	\$3,000	\$3,000	#DIV/0!
	Grant Proceeds	100-005-340-4500	\$0	\$0	\$0	\$0	\$0	#DIV/0!
Total Tourism & Econ.Dev. Revenue:			\$78,929	\$95,000	\$97,800	\$98,000	\$3,000	3.16%
Personnel								
	Salaries - Reg.	100-005-410-1000	\$40,658	\$42,000	\$42,100	\$55,700	\$13,700	32.62%
	Salaries - Over-Time	100-005-410-2000	\$0	\$0	\$0	\$0	\$0	#DIV/0!
	Unused Sick Time/Ghip	100-005-410-3000	\$609	\$630	\$640	\$860	\$230	36.51%
	Group Insurance	100-005-450-1000	\$8,563	\$9,500	\$9,125	\$15,600	\$6,100	64.21%
	Health Savings Plan Contrib.	100-005-450-1100	\$693	\$800	\$750	\$975	\$175	21.88%
	Payroll Taxes - Unemployment	100-005-450-2000	\$37	\$60	\$40	\$50	-\$10	-16.67%
Total Personnel:			\$50,560	\$52,990	\$52,655	\$73,185	\$20,195	38.11%
Operations								
	Contractual Services	100-005-510-9000	\$57,500	\$70,000	\$68,000	\$70,000	\$0	0.00%
	Engineering Fees	100-005-530-1500	\$0	\$0	\$0	\$0	\$0	#DIV/0!
	Legal Fees	100-005-530-2000	\$5,949	\$10,000	\$10,000	\$10,000	\$0	0.00%
	Professional Fees	100-005-530-4000	\$0	\$0	\$0	\$0	\$0	#DIV/0!
	Communications	100-005-550-1500	\$178	\$200	\$250	\$300	\$100	50.00%
	Membership Dues	100-005-560-1000	\$10,585	\$10,930	\$11,110	\$11,125	\$195	1.78%
	Training	100-005-560-1500	\$0	\$1,200	\$1,200	\$1,200	\$0	0.00%
	Subscriptions	100-005-560-2000	\$0	\$0	\$0	\$0	\$0	#DIV/0!
	Miscellaneous Equipment	100-005-650-2000	\$0	\$0	\$0	\$0	\$0	#DIV/0!
	Miscellaneous Expense	100-005-910-9000	\$0	\$100	\$100	\$100	\$0	0.00%
	Chamber Of Commerce Subsidies	100-005-910-9100	\$0	\$0	\$0	\$0	\$0	#DIV/0!
	Misc. Tourism Expenses	100-005-910-9200	\$16,500	\$15,000	\$45,000	\$15,000	\$0	0.00%
	Economic Development Expenses	100-005-910-9300	\$257,281	\$327,500	\$166,550	\$277,500	-\$50,000	-15.27%
	Grant Disbursement	100-005-910-9400	\$0	\$0	\$0	\$0	\$0	#DIV/0!
Total Operations:			\$347,993	\$434,930	\$302,210	\$385,225	-\$49,705	-11.43%
Capital								
	Purchase Improvements Construction	100-005-800-5000	\$0	\$0	\$0	\$50,000	\$50,000	#DIV/0!
Total Capital:			\$0	\$0	\$0	\$50,000	\$50,000	#DIV/0!
Total Other Financing Uses:								
	Transfer to Sewer	100-005-950-2000	\$0	\$0	\$115,000	\$0	\$0	#DIV/0!
Total Other Financing Uses:			\$0	\$0	\$115,000	\$0	\$0	#DIV/0!
Total Tourism & Econ. Dev. Expenses:			\$398,553	\$487,920	\$469,865	\$508,410	\$20,490	4.20%
Planning & Zoning (100-006)								
	Revenue							
	Grant Proceeds	100-006-340-4500	\$0	\$0	\$2,500	\$0	\$0	#DIV/0!
	Misc. Revenue	100-006-380-9000	\$866	\$0	\$100	\$0	\$0	#DIV/0!
	Transfer From Cap. Repl.	100-006-390-7500	\$0	\$0	\$0	\$0	\$0	#DIV/0!
Total Planning & Zoning Revenue:			\$866	\$0	\$2,600	\$0	\$0	#DIV/0!

		Account ID	2025 Actual	2026 Budget	2026 Projected	2027 Proposed	\$ Change	% Change
General Fund - Fund 100							\$0	#DIV/0!
	Personnel						\$0	#DIV/0!
	Salaries - Reg.	100-006-410-1000	\$145,263	\$163,500	\$153,600	\$137,600	-\$25,900	-15.84%
	Salaries - Over-Time	100-006-410-2000	\$0	\$0	\$25	\$0	\$0	#DIV/0!
	Unused Sick Time/Ghip	100-006-410-3000	\$1,147	\$2,500	\$1,200	\$2,200	-\$300	-12.00%
	Salaries - Part-Time	100-006-420-1000	\$0	\$4,000	\$0	\$4,000	\$0	0.00%
	Group Insurance	100-006-450-1000	\$42,696	\$45,000	\$45,450	\$45,000	\$0	0.00%
	Health Savings Plan Contrib.	100-006-450-1100	\$2,508	\$2,800	\$2,700	\$2,400	-\$400	-14.29%
	Retiree Health Insurance	100-006-450-1200	\$0	\$0	\$0	\$0	\$0	#DIV/0!
	Payroll Taxes - Unemployment	100-006-450-2000	\$188	\$250	\$240	\$260	\$10	4.00%
	Workers Comp Insurance	100-006-450-2500	\$1,468	\$1,400	\$1,700	\$1,600	\$200	14.29%
	Uniform Allowance	100-006-470-1000	\$0	\$0	\$0	\$0	\$0	#DIV/0!
	Mileage	100-006-470-1500	\$0	\$0	\$0	\$0	\$0	#DIV/0!
	Total Personnel:		\$193,270	\$219,450	\$204,915	\$193,060	-\$26,390	-12.03%
	Operations							
	R & M - Contr.	100-006-510-1500	\$0	\$1,000	\$1,000	\$1,000	\$0	0.00%
	Engineering Fees	100-006-530-1500	\$0	\$0	\$0	\$0	\$0	#DIV/0!
	Legal Fees	100-006-530-2000	\$38,420	\$35,000	\$45,000	\$40,000	\$5,000	14.29%
	Data Processing Support	100-006-530-3000	\$2,948	\$2,500	\$2,500	\$2,500	\$0	0.00%
	Consultation/Contractual	100-006-530-4000	\$26,303	\$244,500	\$137,000	\$284,500	\$40,000	16.36%
	Postage Expenses	100-006-550-1000	\$516	\$1,000	\$1,000	\$1,000	\$0	0.00%
	Communications	100-006-550-1500	\$1,194	\$1,300	\$1,300	\$1,300	\$0	0.00%
	Publishing Fees	100-006-550-2000	\$621	\$1,750	\$1,000	\$1,750	\$0	0.00%
	Printing Fees	100-006-550-2500	\$251	\$250	\$350	\$250	\$0	0.00%
	Recruitment	100-006-550-3000	\$0	\$200	\$500	\$200	\$0	0.00%
	Membership Dues	100-006-560-1000	\$10,022	\$11,250	\$10,550	\$11,250	\$0	0.00%
	Training	100-006-560-1500	\$2,641	\$6,160	\$4,800	\$6,160	\$0	0.00%
	Subscriptions	100-006-560-2000	\$154	\$1,100	\$1,100	\$1,100	\$0	0.00%
	Reference Materials/Manuals	100-006-560-2500	\$242	\$1,250	\$1,000	\$1,600	\$350	28.00%
	Software	100-006-560-3000	\$16,337	\$30,300	\$25,300	\$30,300	\$0	0.00%
	Lease Expense	100-006-590-2000	\$0	\$0	\$0	\$0	\$0	#DIV/0!
	Office Supplies	100-006-650-1000	\$445	\$850	\$450	\$850	\$0	0.00%
	Miscellaneous Equipment	100-006-650-2000	\$502	\$2,600	\$2,150	\$2,600	\$0	0.00%
	Miscellaneous Expense	100-006-910-9000	\$3,013	\$18,000	\$11,000	\$18,000	\$0	0.00%
	Bad Debt Expense	100-006-910-9900	\$0	\$0	\$0	\$0	\$0	#DIV/0!
	Total Operations:		\$103,609	\$359,010	\$246,000	\$404,360	\$45,350	12.63%
	Capital							
	Purchase - Equipment	100-006-800-1500	\$0	\$0	\$0	\$0	\$0	#DIV/0!
	Total Capital:		\$0	\$0	\$0	\$0	\$0	#DIV/0!
	Other Financing Uses							
	Transfer To Merf	100-006-950-1800	\$3,200	\$0	\$0	\$0	\$0	#DIV/0!
	Transfer To Cap Repl Fund	100-006-950-2000	\$0	\$0	\$0	\$0	\$0	#DIV/0!
	Total Other Financing Uses:		\$3,200	\$0	\$0	\$0	\$0	#DIV/0!
	Total Planning & Zoning Expenses:		\$300,079	\$578,460	\$450,915	\$597,420	\$18,960	3.28%

		Account ID	2025 Actual	2026 Budget	2026 Projected	2027 Proposed	\$ Change	% Change
General Fund - Fund 100								
Fire & Rescue (100-007)								
Revenue								
	Property Taxes	100-007-310-1000	\$259,805	\$470,900	\$467,682	\$470,921	\$21	0.00%
	Foreign Fire Insurance Tax	100-007-310-1500	\$40,030	\$42,000	\$48,324	\$45,000	\$3,000	7.14%
	Grant Proceeds	100-007-340-4500	\$0	\$0	\$0	\$0	\$0	#DIV/0!
	Miscellaneous Revenue	100-007-380-9000	\$0	\$0	\$0	\$0	\$0	#DIV/0!
	Transfer From Bldg. Mtnce.	100-007-390-8000	\$0	\$0	\$0	\$0	\$0	#DIV/0!
	Trsf From Telecommunications	100-007-390-9000	\$26,984	\$44,600	\$44,582	\$47,600	\$3,000	6.73%
	Total Fire & Rescue Revenue:		\$326,819	\$557,500	\$560,588	\$563,521	\$6,021	1.08%
Operations								
	R&M - Bldg/Property (Contr.)	100-007-510-1000	\$2,471	\$60,000	\$2,400	\$5,000	-\$55,000	-91.67%
	R&M - Equipment (Contractual)	100-007-510-1500	\$0	\$1,500	\$930	\$2,500	\$1,000	66.67%
	Legal Fees	100-007-530-2000	\$1,206	\$10,000	\$245	\$2,500	-\$7,500	-75.00%
	Property Insurance	100-007-590-1000	\$2,589	\$2,000	\$3,265	\$3,755	\$1,755	87.75%
	Wvfd & Rs Payments	100-007-590-2500	\$965,256	\$965,300	\$965,256	\$965,256	-\$44	0.00%
	Wvfd & Rs Equipment Funding	100-007-590-2600	\$0	\$0	\$210,736	\$0	\$0	#DIV/0!
	Wvfd & Rs Corp/Admin Services	100-007-590-2700	\$107,250	\$107,250	\$107,250	\$107,250	\$0	0.00%
	Contractual Funding - Tc3	100-007-590-3000	\$26,984	\$44,600	\$44,582	\$47,600	\$3,000	6.73%
	N. Tazewell Payments	100-007-590-3100	\$0	\$0	\$0	\$0	\$0	#DIV/0!
	R&M - Bldg/Property (Comm.)	100-007-610-1000	\$1,375	\$12,000	\$0	\$10,000	-\$2,000	-16.67%
	R&M Equipment (Commodities)	100-007-610-1500	\$0	\$500	\$0	\$500	\$0	0.00%
	Miscellaneous Expense	100-007-910-9000	\$0	\$3,500	\$0	\$3,500	\$0	0.00%
	Grant Disbursement	100-007-910-9400	\$0	\$0	\$0	\$0	\$0	#DIV/0!
	Total Operations:		\$1,107,131	\$1,206,650	\$1,334,664	\$1,147,861	-\$58,789	-4.87%
Capital								
	Purchase - Equipment	100-007-800-1500	\$0	\$0	\$0	\$0	\$0	#DIV/0!
	Purchase - Building/Property	100-007-800-2000	\$32,056	\$0	\$129,496	\$40,000	\$40,000	#DIV/0!
	Total Capital:		\$32,056	\$0	\$129,496	\$40,000	\$40,000	#DIV/0!
Other Financing Uses								
	Transfer To Building Mtnce. Fund	100-007-950-1900	\$0	\$0	\$0	\$0	\$0	#DIV/0!
	Transfer To MERF	100-007-950-2000	\$331,250	\$331,250	\$118,750	\$225,000	-\$106,250	-32.08%
	Total Other Financing Uses:		\$331,250	\$331,250	\$118,750	\$225,000	-\$106,250	-32.08%
	Total Fire & Rescue Expenses:		\$1,470,437	\$1,537,900	\$1,582,910	\$1,412,861	-\$125,039	-8.13%
Telecommunication Tax (100-009)								
Revenue								
	Telecommunication Tax	100-009-340-1000	\$122,440	\$100,000	\$125,000	\$115,000	\$15,000	15.00%
	Interest Revenue	100-009-380-1000	\$42,396	\$25,000	\$26,970	\$25,000	\$0	0.00%
	Total Telecommunication Tax Revenue:		\$164,836	\$125,000	\$151,970	\$140,000	\$15,000	12.00%
Other Financing Uses								
	Transfer To Storm Water Mgmt	100-009-950-2800	\$0	\$0	\$0	\$0	\$0	#DIV/0!
	Transfer To Streets	100-009-950-3000	\$0	\$0	\$0	\$0	\$0	#DIV/0!
	Trsf To Police	100-009-950-4000	\$189,196	\$335,800	\$335,850	\$353,500	\$17,700	5.27%
	Trsf To Fire	100-009-950-7000	\$26,984	\$44,600	\$44,582	\$47,600	\$3,000	6.73%
	Total Other Financing Uses:		\$216,180	\$380,400	\$380,432	\$401,100	\$20,700	5.44%
	Total Telecommunication Tax Expenses:		\$216,180	\$380,400	\$380,432	\$401,100	\$20,700	5.44%

			Account ID	2025 Actual	2026 Budget	2026 Projected	2027 Proposed	\$ Change	% Change
General Fund - Fund 100									
	Unrestricted (100-010)								
	Revenue								
		Property Taxes	100-010-310-1000	\$92,582	\$92,900	\$92,327	\$92,966	\$66	0.07%
		Sales Tax	100-010-310-2500	\$4,378,510	\$4,000,000	\$4,900,000	\$4,700,000	\$700,000	17.50%
		Local Use Tax	100-010-310-3000	\$420,000	\$315,000	\$143,000	\$42,900	-\$272,100	-86.38%
		Home Rule Sales Tax	100-010-310-3600	\$3,292,671	\$3,210,000	\$3,688,000	\$3,607,500	\$397,500	12.38%
		Hr Sales Tax - Infrastructure	100-010-310-3700	\$1,317,069	\$1,310,000	\$1,475,000	\$1,443,000	\$133,000	10.15%
		Licenses - Liquor	100-010-320-1000	\$40,809	\$43,000	\$38,110	\$40,000	-\$3,000	-6.98%
		Licenses - Video Gaming	100-010-320-1500	\$41,530	\$43,000	\$42,100	\$43,000	\$0	0.00%
		Animal Licenses	100-010-320-2000	\$0	\$0	\$0	\$0	\$0	#DIV/0!
		Franchise Fees - Cilco	100-010-320-2500	\$164,410	\$164,400	\$164,410	\$164,410	\$10	0.01%
		Franchise Fees - Cable	100-010-320-3500	\$158,136	\$150,000	\$147,000	\$150,000	\$0	0.00%
		Franchise Fee - Solid Waste	100-010-320-4500	\$2,000	\$2,000	\$2,000	\$2,000	\$0	0.00%
		Miscellaneous - License/Permits	100-010-320-5000	\$2,019	\$500	\$1,000	\$1,000	\$500	100.00%
		Building & Sign Permits	100-010-330-1000	\$54,580	\$45,000	\$62,000	\$62,000	\$17,000	37.78%
		Enterprize Zone Appl. Fee	100-010-330-1200	\$8,093	\$5,000	\$4,000	\$5,000	\$0	0.00%
		Application Fee- Revolving Loan	100-010-330-1300	\$0	\$0	\$0	\$0	\$0	#DIV/0!
		State Income Tax	100-010-340-1000	\$2,866,041	\$2,863,000	\$2,903,000	\$2,914,000	\$51,000	1.78%
		Personal Prop. Repl. Tax	100-010-340-1500	\$14,676	\$10,000	\$447	\$0	-\$10,000	-100.00%
		Video Gaming Tax	100-010-340-2000	\$173,989	\$170,000	\$195,600	\$197,000	\$27,000	15.88%
		Grant Proceeds	100-010-340-4500	\$0	\$0	\$0	\$0	\$0	#DIV/0!
		Fines - Court	100-010-350-1000	\$79,090	\$75,000	\$63,300	\$65,000	-\$10,000	-13.33%
		Fines - Parking	100-010-350-1500	\$630	\$1,000	\$2,900	\$2,900	\$1,900	190.00%
		Fines - Liquor Code Violations	100-010-350-2000	\$0	\$0	\$0	\$0	\$0	#DIV/0!
		Fines - Ordinance Violations	100-010-350-2500	\$13,740	\$10,000	\$5,500	\$6,000	-\$4,000	-40.00%
		Forfeited Inspection Fees	100-010-350-3000	\$0	\$0	\$0	\$0	\$0	#DIV/0!
		Penalty Revenue	100-010-350-5000	\$0	\$0	\$0	\$0	\$0	#DIV/0!
		Electric Aggregate Fee	100-010-370-1000	\$40,200	\$40,000	\$31,800	\$32,000	-\$8,000	-20.00%
		Zoning Variance & Plat Fees	100-010-370-5000	\$775	\$2,000	\$500	\$500	-\$1,500	-75.00%
		Misc. Fees	100-010-370-5900	\$35	\$0	\$35	\$0	\$0	#DIV/0!
		Interest Income	100-010-380-1000	\$617,326	\$300,000	\$510,000	\$450,000	\$150,000	50.00%
		Insurance Proceeds	100-010-380-2000	\$133,162	\$0	\$21,193	\$0	\$0	#DIV/0!
		Miscellaneous Revenue	100-010-380-9000	\$3,690	\$1,000	\$1,500	\$1,500	\$500	50.00%
		Sale Of Land	100-010-380-9800	\$0	\$0	\$0	\$0	\$0	#DIV/0!
		Transfer From Swm	100-010-390-2800	\$0	\$0	\$0	\$0	\$0	#DIV/0!
		Transfer From N Lawndale Ssa	100-010-390-4300	\$16,000	\$16,000	\$17,500	\$16,000	\$0	0.00%
		Transfer From W Holland Ssa	100-010-390-4400	\$4,500	\$4,500	\$4,500	\$4,500	\$0	0.00%
		Sale Of Equipment/Land	100-010-390-9800	\$0	\$0	\$0	\$0	\$0	#DIV/0!
		Total Unrestricted Revenue:		\$13,936,263	\$12,873,300	\$14,516,722	\$14,043,176	\$1,169,876	9.09%
								\$0	#DIV/0!
	Other Financing Uses								
		Transfer to Catherine Street Impr.	100-000-950-1800	\$1,212,043	\$1,540,000	\$1,800,000	\$1,650,000	\$110,000	7.14%
		Trsf To Wash. 223/Nofsinger Realignment	100-010-950-1300	\$1,004,118	\$157,000	\$157,000	\$157,000	\$0	0.00%
		Trsf. To Freedom Pkwy/Lsd	100-010-950-1400	\$3,673,537	\$0	\$0	\$0	\$0	#DIV/0!
		Transfer To N Lawndale Ssa	100-010-950-4300	\$0	\$0	\$0	\$0	\$0	#DIV/0!
		Transfer To W Holland Ssa	100-010-950-4400	\$0	\$0	\$0	\$0	\$0	#DIV/0!
		Transfer To Hilldale Cap. Proj.	100-010-950-4500	\$6,515	\$0	\$0	\$0	\$0	#DIV/0!
		Transfer To Mallard Crossing	100-010-950-4600	\$0	\$0	\$0	\$0	\$0	#DIV/0!
		Transfer To Esda	100-010-950-5500	\$25,000	\$20,000	\$20,000	\$30,000	\$10,000	50.00%
		Transfer to Building Mtnce. Fund	100-010-950-6000	\$440,120	\$0	\$0	\$0	\$0	#DIV/0!
		Transfer To Storm Water Mgmt	100-010-950-8500	\$0	\$0	\$0	\$0	\$0	#DIV/0!
		Trsf. To Wacc Debt Serv. Fund	100-010-950-9500	\$360,813	\$357,875	\$357,875	\$359,750	\$1,875	0.52%
		Total Other Financing Uses:		\$6,722,146	\$2,074,875	\$2,334,875	\$2,196,750	\$121,875	5.87%
		Total Unrestricted Expenses:		\$6,722,146	\$2,074,875	\$2,334,875	\$2,196,750	\$121,875	5.87%

		Account ID	2025 Actual	2026 Budget	2026 Projected	2027 Proposed	\$ Change	% Change
General Fund - Fund 100								
Stormwater Management (100-018)								
Revenue								
		HR Sales Tax - Stormwater Mgmt.	100-018-310-3800	\$1,317,069	\$1,310,000	\$1,475,000	\$1,443,000	\$133,000 10.15%
		Rental income	100-018-380-2000	\$12,599	\$12,600	\$17,600	\$12,600	\$0 0.00%
		Transfer from SWM	100-018-390-2800	\$96,935	\$0	\$0	\$0	\$0 #DIV/0!
		Transfer from SWM Bond Account	100-018-390-2900	\$0	\$0	\$0	-\$207,371	-\$207,371 #DIV/0!
		Total Stormwater Management Revenue:		\$1,426,603	\$1,322,600	\$1,492,600	\$1,248,229	-\$74,371 -5.62%
Operations								
		R & M System - Contractual	100-018-510-9000	\$0	\$100,000	\$100,000	\$100,000	\$0 0.00%
		Engineering Fees	100-018-530-1500	\$27,236	\$20,000	\$20,000	\$20,000	\$0 0.00%
		Legal Fees	100-018-530-2000	\$1,022	\$2,000	\$2,000	\$2,000	\$0 0.00%
		Professional Fees	100-018-530-4000	\$8,320	\$6,000	\$6,000	\$6,000	\$0 0.00%
		Software	100-018-560-3000	\$4,554	\$0	\$0	\$0	\$0 #DIV/0!
		Lease/Rent Expense	100-018-590-2000	\$11,585	\$7,500	\$4,000	\$7,500	\$0 0.00%
		R & M System - Commodities	100-018-610-9000	\$21,219	\$50,000	\$30,000	\$50,000	\$0 0.00%
		Misc. Expense	100-018-910-9000	\$3,277	\$1,000	\$1,000	\$1,000	\$0 0.00%
		Total Operations:		\$77,213	\$186,500	\$163,000	\$186,500	\$0 0.00%
Capital								
		Purchase System	100-018-800-3000	\$476,516	\$300,000	\$185,000	\$300,000	\$0 0.00%
		Purchase System Eng.	100-018-800-3100	\$35,359	\$250,000	\$0	\$350,000	\$100,000 40.00%
		Total Capital:		\$511,875	\$550,000	\$185,000	\$650,000	\$100,000 18.18%
Other Financing Uses								
		Transfer to SWM Proj. Debt Serv. Fund	100-018-950-4800	\$263,056	\$470,750	\$470,750	\$468,500	-\$2,250 -0.48%
		Total Stormwater Management Expenses:		\$852,144	\$1,207,250	\$818,750	\$1,305,000	\$97,750 8.10%
Cemetery (100-200)								
Revenue								
		Grave Sites	100-200-360-1000	\$91,600	\$30,000	\$30,000	\$30,000	\$0 0.00%
		Columbarium Niche Sales	100-200-360-1100	\$8,850	\$10,000	\$17,000	\$12,000	\$2,000 20.00%
		Footings	100-200-360-5000	\$0	\$0	\$2,750	\$0	\$0 #DIV/0!
		Interment Fee	100-200-360-5100	\$47,000	\$45,000	\$43,000	\$45,000	\$0 0.00%
		Interest Revenue	100-200-380-1000	\$1,319	\$0	\$0	\$0	\$0 #DIV/0!
		Miscellaneous Revenue	100-200-380-9000	\$680	\$0	\$630	\$630	\$630 #DIV/0!
		Transfer From Cemetery	100-200-390-4500	\$0	\$0	\$0	\$0	\$0 #DIV/0!
		Total Cemetery Revenue:		\$149,449	\$85,000	\$93,380	\$87,630	\$2,630 3.09%
Personnel								
		Salaries - Regular	100-200-410-1000	\$30,167	\$32,000	\$30,000	\$32,000	\$0 0.00%
		Salaries - Standby	100-200-410-1500	\$154	\$220	\$225	\$250	\$30 13.64%
		Salaries - Over-Time	100-200-410-2000	\$607	\$800	\$1,600	\$1,750	\$950 118.75%
		Unused Sick Time/Ghd	100-200-410-3000	\$91	\$480	\$100	\$500	\$20 4.17%
		Salaries - Part-Time	100-200-420-1000	\$52,186	\$35,000	\$34,800	\$35,800	\$800 2.29%
		Salaries - Elected Officials	100-200-430-1000	\$6,743	\$7,100	\$6,750	\$7,000	-\$100 -1.41%
		Group Insurance	100-200-450-1000	\$12,286	\$13,500	\$13,600	\$15,200	\$1,700 12.59%
		Health Savings Plan Contrib.	100-200-450-1100	\$392	\$650	\$450	\$700	\$50 7.69%
		Retiree Health Insurance	100-200-450-1200	\$0	\$0	\$0	\$0	\$0 #DIV/0!
		Payroll Taxes - Unemployment	100-200-450-2000	\$397	\$450	\$270	\$300	-\$150 -33.33%
		Workers Comp Insurance	100-200-450-2500	\$1,372	\$1,600	\$1,600	\$1,210	-\$390 -24.38%
		Uniform Allowance	100-200-470-1000	\$449	\$1,000	\$1,575	\$1,000	\$0 0.00%
		Total Personnel:		\$104,844	\$92,800	\$90,970	\$95,710	\$2,910 3.14%

			Account ID	2025 Actual	2026 Budget	2026 Projected	2027 Proposed	\$ Change	% Change
General Fund - Fund 100									
	Operations								
		R&M - Building (Contractual)	100-200-510-1000	\$0	\$500	\$300	\$500	\$0	0.00%
		R&M - Equipment (Contr.)	100-200-510-1500	\$0	\$500	\$300	\$500	\$0	0.00%
		R&M - System (Contractual)	100-200-510-9000	\$9,845	\$11,000	\$12,000	\$11,500	\$500	4.55%
		Legal Fees	100-200-530-2000	\$369	\$1,000	\$1,500	\$1,500	\$500	50.00%
		Postage Expense	100-200-550-1000	\$182	\$250	\$250	\$250	\$0	0.00%
		Communications	100-200-550-1500	\$508	\$1,000	\$750	\$1,000	\$0	0.00%
		Electricity	100-200-570-3000	\$2,222	\$1,500	\$1,250	\$1,500	\$0	0.00%
		Property Insurance	100-200-590-1000	\$92	\$250	\$120	\$150	-\$100	-40.00%
		R&M - Building (Commodities)	100-200-610-1000	\$23	\$1,000	\$500	\$1,000	\$0	0.00%
		R&M - Equipment (Commodities)	100-200-610-1500	\$598	\$1,000	\$500	\$1,000	\$0	0.00%
		R&M - Systems (Commodities)	100-200-610-9000	\$711	\$1,000	\$750	\$3,000	\$2,000	200.00%
		Operating Supplies	100-200-650-1500	\$827	\$500	\$500	\$500	\$0	0.00%
		Miscellaneous Equipment	100-200-650-2000	\$4,204	\$2,000	\$1,500	\$2,000	\$0	0.00%
		Miscellaneous Expense	100-200-910-9000	\$734	\$1,000	\$500	\$1,000	\$0	0.00%
	Total Operations:			\$20,315	\$22,500	\$20,720	\$25,400	\$2,900	12.89%
	Capital								
		Purchase - Equipment	100-200-800-1500	\$0	\$0	\$0	\$0	\$0	#DIV/0!
		Purchase - Buildings/Property	100-200-800-2000	\$0	\$0	\$0	\$0	\$0	#DIV/0!
		Purchase - System	100-200-800-3000	\$54,956	\$10,000	\$7,500	\$20,000	\$10,000	100.00%
	Total Capital:			\$54,956	\$10,000	\$7,500	\$20,000	\$10,000	100.00%
	Other Financing Uses								
		Transfer To Merf	100-200-950-1800	\$11,000	\$37,000	\$37,000	\$37,000	\$0	0.00%
		Transfer To Building Fund	100-200-950-1900	\$60,000	\$50,000	\$50,000	\$50,000	\$0	0.00%
	Total Other Financing Uses:			\$71,000	\$87,000	\$87,000	\$87,000	\$0	0.00%
	Total Cemetery Expenses:			\$251,115	\$212,300	\$206,190	\$228,110	\$15,810	7.45%

Fund Name	Fund Number	Description	Account Number	2025 Actual	2026 Budget	2026 Projected	2027 Proposed	\$ Variance	% Variance
Audit Fund	202	Property Taxes	202-000-310-1000	\$29,893	\$31,200	\$31,017	\$32,000	\$800	2.6%
		Interest Revenue	202-000-380-1000	\$2,077	\$1,800	\$2,900	\$3,000	\$1,200	66.7%
				\$31,970	\$33,000	\$33,917	\$35,000	\$2,000	6.1%
		Legal Fees - Audit	202-000-530-2000	\$600	\$500	\$0	\$500	\$0	0.0%
		Professional Fees	202-000-530-4000	\$29,600	\$30,500	\$30,500	\$31,400	\$900	3.0%
				\$30,200	\$31,000	\$30,500	\$31,900	\$900	2.9%

Revenue over (under) Expenditures	\$1,770	\$2,000	\$3,417	\$3,100
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FY2027 Projected Fund Balance	\$75,269
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Fund Name	Fund Number	Description	Account Number	2025 Actual	2026 Budget	2026 Projected	2027 Proposed	\$ Variance	% Variance
Safe Routes To Schools	420	Grant Proceeds	420-000-340-4500	\$0	\$624,990	\$624,990	\$0	-\$624,990	-100.0%
		Miscellaneous Revenue	420-000-380-9000	\$0	\$0	\$0	\$0	\$0	#DIV/0!
		Trsf. From Streets	420-000-390-3000	\$126,409	\$259,000	\$192,510	\$0	-\$259,000	-100.0%
				\$126,409	\$883,990	\$817,500	\$0	-\$883,990	-100.0%
		Purchase - Equipment	420-000-800-1500	\$0	\$0	\$0	\$0	\$0	#DIV/0!
		Purchase - Building/Property	420-000-800-2000	\$6,008	\$0	\$0	\$0	\$0	#DIV/0!
		Purchase - System Constr.	420-000-800-3000	\$0	\$783,990	\$810,500	\$0	-\$783,990	-100.0%
		Purchase - System Engineering	420-000-800-3100	\$113,883	\$100,000	\$7,000	\$0	-\$100,000	-100.0%
		Purchase - System Legal	420-000-800-3200	\$0	\$0	\$0	\$0	\$0	#DIV/0!
		Misc. Expense	420-000-910-9000	\$6,388	\$0	\$0	\$0	\$0	#DIV/0!
				\$126,279	\$883,990	\$817,500	\$0	-\$883,990	-100.0%

Revenue over (under) Expenditures \$130 \$0 \$0 \$0

FY2027 Projected Fund Balance \$0

Fund Name	Fund Number	Description	Account Number	2025 Actual	2026 Budget	2026 Projected	2027 Proposed	\$ Variance	% Variance
W. Holland Spec Serv Area	431	Property Taxes	431-000-310-1000	\$4,500	\$4,500	\$4,500	\$4,500	\$0	0.0%
				\$4,500	\$4,500	\$4,500	\$4,500	\$0	0.0%
		Transfer to General	431-000-950-1000	\$4,500	\$4,500	\$4,500	\$4,500	\$0	0.0%
				\$4,500	\$4,500	\$4,500	\$4,500	\$0	0.0%

Revenue over (under) Expenditures \$0 \$0 \$0 \$0

FY2027 Projected Fund Balance \$0