

Fiscal Year 2026-2027 Budget Draft Helpful Hints. Page numbers are located at the bottom of each page.

1. Page 3 - Please review for accuracy
2. Page 4-5 - Explains what each Governmental fund represents.
3. Page 6 - Explains the changes between Funds for the current FY26 budget and the Proposed FY27 budget.
4. Page 7 - From Left to Right, you'll see revenues (Money IN) and expenses (Money OUT) with a net balance for the end of the fiscal year 2027 for All City Funds.
5. Page 8 - Lists the Salary and Benefits breakdown for each employee, spread across multiple funds in the budget.
6. Pages 9-10 - Contains General Fund Revenues (Money IN)
7. Pages 10-15 - Contains General Fund Appropriations (Expenditures-Money OUT)
8. All other funds are also labeled and follow after page 15

THE CITY OF
BEAVERTON
M I C H I G A N

FISCAL YEAR 2026 – 2027

BUDGET DRAFT

JULY 1, 2026 – JUNE 30, 2027

NOTICE

The City of Beaverton will have a budget workshop meeting immediately following the City Council meeting on Monday, May 18, 2026.

Budget workshop meeting will start at approximately 7:00pm.

The 2026-2027 fiscal year budget will be the focus of the discussion.

Meeting Location

Beaverton City Hall

128 Saginaw St.

Beaverton, MI 48612

989-435-3511

2026 - 2027
City of Beaverton Organizational Chart

Citizens – Voters

Mayor and City Council (Zoning Board of Appeals-ZBA)

Ray Nau – Mayor

Jennifer Harper – Mayor Pro Tem
Tiffany Burgess
Christine Gerace
Nellie List
Colleen Reader
Melisa Vulders

Shannon Sirpilla – City Manager

Dave Porteous – City Attorney

Administrative Staff

Janelle Keen – Clerk
Jodie Klamer – Treasurer/Utilities

Police Department Staff

Brad Davis, Chief
Steve Cingano – Officer
Vacant – Code Enforcement

DPW Staff

Patrick Stanley – Supervisor
Jim Barta – DPW
Corbin Brewer – DPW
Dakota Hamilton – DPW

Planning Commission

Sam Bagnieski, City Resident
Tena Diamond, City Resident
Nila Frei, City Resident
Jennifer Harper, Council Member
Nellie List, Council Member
Ray Nau, Mayor
Colleen Reader, Council Member
Melisa Vulders, Council Member

DDA

Scott Govitz - Chair – Resident
Ray Nau – Mayor
Shannon Sirpilla, City Manager
Jennifer Harper, Council Member
Richard Andrist, Business Member
James Wyrembelski, Business Member
Kurt Grove, Business Member
Lou Stornello, Business Member
Autumn Matthews, Education Member
Amy Tenwalde, Business Member
Vacant, Business Member

GOVERNMENTAL FUNDS

In addition to the General Fund, governmental funds include special revenue funds, debt service funds and capital improvement funds. Special revenue funds account for and report the proceeds of specific revenue sources that are restricted or committed to expenditure for specified purposes other than debt service or capital projects and require separate accounting because of legal or regulatory provisions or administrative requirements. Debt service funds are used to account for and report financial resources that are restricted, committed, or assigned to expenditure for principal, interest and related costs.

CITY OF BEAVERTON – GOVERNMENTAL FUNDS

101 - General Fund

202 - Major Streets Fund

203 - Local Streets Fund

208 - Parks & Recreation Fund

569 - Building Authority Fund

582 - Hydro Fund

591 - Water Fund

590 - Sewer Fund

596 - Rubbish & Recycling Fund

GENERAL FUND – 101

The General Fund is the City's primary operating fund. It accounts for all the financial resources of the primary government, except those accounted for and reported in another fund.

GENERAL FUND REVENUE

The General Funds main sources of revenue are State Revenue Sharing, charges for services and property taxes. Other state sources of revenue include state shared sales taxes and grants.

GENERAL FUND EXPENDITURES

The main source of expenditures for the General Fund are personnel services, including employee wages, health insurance, payroll taxes and retirement benefits. Other expenditures are supplies, professional services and other operating expenses.

Purchases of equipment are included in the General Fund as Capital Outlay expenditures.

Transfers Out (other financing sources) are also considered expenditures of the general fund. These include transfers from the general fund to other funds of the City.

MAJOR STREET AND LOCAL STREET FUNDS – 202 / 203

The Major and Local Street Funds account for the maintenance and improvement activities for streets within the City. Funding is primarily through state-shared gas and weight taxes. Vehicle registration fees provide revenue for the State of Michigan. The revenue generated is then distributed among counties and cities in Michigan.

The street funds are part of the City's Department of Public Works (DPW). The DPW is responsible for managing much of the public infrastructure of the City. Oversight includes planning, design, maintenance and construction of major and local street systems and bridges.

PARKS AND RECREATION FUNDS – 208

The Parks and Recreation Fund accounts for the use, improvements and maintenance of the city park. Parks provide residents and community members with valuable spaces to gather, relax, exercise and play.

BUILDING AUTHORITY FUND – 569

The Building Authority Fund accounts for resources accumulated for the payment of bonds. The funds are transferred from the General Fund to the Building Authority Funds to cover debt payments.

RUBBISH AND RECYCLING FUND – 596

The Rubbish and Recycling Fund is used to account for revenue derived from charges for services. The City provides waste management services, including weekly trash service and seasonal compost collection. The Department of Public Works is responsible for monitoring the activities of the City's contracted waste collection services.

SEWER AND WATER FUNDS – 590 / 591

The Sewer Fund accounts for the activities of the City's sewage disposal and treatment system. Residents are billed for water and sewer services provided by the City of Beaverton. The charges for services revenue is used to offset the cost of providing the services to city residents.

HYDRO FUND – 582

The Hydro Fund accounts for the energy production of the City of Beaverton Hydro Electric Dam. The city contracts with Consumers Energy to supply hydroelectric energy to Consumers Energy customers throughout the State of Michigan. The revenue generated helps with maintenance and operation of the Hydro Dam.

Fiscal Year 2026 – Increased / Decreased Revenue and Expenditures

101 General Fund

COPS Grant has been budgeted in the General Fund. It only pays a portion each year up to \$125,000 over the next 4 years. We also have been approved for “On the Job Training” funds from MiWorks to help fund a new Code Enforcement Officer that will be going through the Academy soon. DNR SPARK Grant \$769,500 (Trail of Two Cities) is either going to be completed before the fiscal year 2026 or shortly after the beginning of FY27.

582-Hydro Fund

MEDC Dam Safety Planning Grant is now being tracked under its own project fund code 407 \$260,000.

248-DDA Fund

The FY26 \$255,000 DNR Trailhead Park Grant at the Corner of Ross St and Porter Street is now completed/closed out and not a part of the DDA budget for FY27

208-Calhoun Campground Fund

Increase in transfer out to cover increased admin costs and wages.

404-MEDC Tonkin / Brown Street Infrastructure Project

Crossing over fiscal year 2026 and fiscal year 2027 for completion.

405- MEDC Ross Lake Infrastructure Project

Crossing over fiscal year 2026 and fiscal year 2027 for completion.

406- MCOLES PD Violence Prevention Pavilion Project (Not Budgeted FY27)

Should be completed by the end of the current fiscal year 2026

407- MEDC Hydro Dam Safety Planning Project

Crossing over fiscal year 2026 and fiscal year 2027 for completion.

409- MEDC Storm Water Planning Project

Crossing over fiscal year 2026 and fiscal year 2027 for completion.

410- MEDC Land Use Planning Project

Crossing over fiscal year 2026 and fiscal year 2027 for completion.

591-Water Fund

EGLE \$10,300,000 grant agreement with no match required, that is in place for water tower, water lines, water mains, and water meters. Crossing over fiscal year 2026 and fiscal year 2027 for completion. Crossing over fiscal year 2026 and fiscal year 2027 for completion.

638-Equipment Fund

The wages that are being charged to this fund are budgeted respectfully moving forward.

Multiple Funds-Wages & Benefits

Proposed 3% pay increase for full-time city employees, excluding contracted employees and new hires with less than one year of employment. The City Manager and City Chief of Police follow a written and signed contract for their pay increases as reflected in the budget. Pay increases also increase the payroll taxes and retirement contributions for each employee. A 3% increase to five (5) full-time city employees that are not in contract or specifically mentioned above plus the \$1 per hour increase for the Treasury reimbursed college intern position will increase the city wages and benefit portion of the budget by \$83,701.51 across multiple funds for fiscal year 2027.

City of Beaverton - Projected Budget - All Funds

2026-2027 Total Projected - ALL Funds

		<u>Estimated Revenues</u>	<u>Estimated Expenses</u>	<u>Net Revenue / Expenses</u>
Fund 101	General Fund	\$ 1,173,867.96	\$ 1,152,357.50	\$ 21,510.46
Fund 202	Major Streets	\$ 184,696.00	\$ 109,400.00	\$ 75,296.00
Fund 203	Local Streets	\$ 168,260.00	\$ 58,100.00	\$ 110,160.00
Fund 208	Calhoun Campground	\$ 70,350.00	\$ 69,100.00	\$ 1,250.00
Fund 248	Downtown Development Authority (DDA)	\$ 302,467.04	\$ 149,250.00	\$ 153,217.04
Fund 402	DPW/PD BUILDING BOND PAYMENT	\$ 50,372.50	\$ 50,372.50	\$ -
Fund 404	DR-223007-INF Tonkin/Brown	\$ 3,093,909.37	\$ 3,093,909.37	\$ -
Fund 405	DR-221006-INF Ross Lake	\$ 1,742,559.45	\$ 1,742,559.45	\$ -
Fund 407	DR-224002-PLN Dam Safety Planning	\$ 65,000.00	\$ 65,000.00	\$ -
Fund 409	DR-224001-PLN Storm Planning	\$ 48,750.00	\$ 48,750.00	\$ -
Fund 410	DR-225015-PLN Land Use Planning	\$ 30,000.00	\$ 30,000.00	\$ -
Fund 431	MSHDA MI Neighborhood	\$ 214,963.44	\$ 214,963.44	\$ -
Fund 569	City Hall Bond Payment	\$ 41,500.00	\$ 27,500.00	\$ 14,000.00
Fund 582	Hydro Fund	\$ 207,000.00	\$ 206,800.00	\$ 200.00
Fund 590	Sewer Fund	\$ 414,100.00	\$ 382,350.00	\$ 31,750.00
Fund 591	Water Fund	\$ 7,247,693.47	\$ 7,082,193.47	\$ 165,500.00
Fund 596	Rubbish & Recycling Fund	\$ 148,000.00	\$ 68,200.00	\$ 79,800.00
Fund 638	DPW Equipment Revolving Fund	\$ 89,500.00	\$ 79,300.00	\$ 10,200.00
	All Funds - Totals	\$ 15,292,989.23	\$ 14,630,105.73	\$ 662,883.50

2026-2027		Payroll	13-May-26		Rate	Increase	Hours	Salary	Payroll Taxes	Retirement	Life	Medical	Cash in lieu	H>S>A>	Cell Phone	Total		
			Current	3%					7.65%	7.50%	3%	7%			\$ 50.00	Original Budget		
Andrist	Phillip	Fire	\$ 26.78		2080.00	\$ 55,697.25	\$ 4,260.84	\$ 4,177.29	\$ 1,670.92	\$ -	\$ 3,000.00	\$ -	\$ -			Fire Total	\$ 8,848.21	City Pays Benefits ONLY
Cingano	Steven	Police	\$ 29.00	\$ 29.87	2080.00	\$ 62,129.60	\$ 4,752.91	\$ 4,659.72	\$ 1,863.89	\$ -	\$ 4,200.00	\$ -	\$ 600.00				\$ 78,206.12	
Davis	Brad	Police	\$ 36.73		2080.00	\$ 76,400.00	\$ 5,844.60	\$ 7,640.00	\$ 2,292.00	\$ -	\$ 6,000.00	\$ -	\$ 848.76				\$ 99,025.36	Per Contract
Beahn	Nicholas	Code Enforce	\$ 17.00		2080.00	\$ 35,360.00	\$ 2,705.04	\$ 2,652.00	\$ 1,060.80	\$ 28,423.22	\$ -	\$ 2,000.00	\$ 600.00				\$ 72,801.06	NEW
																Police Total	\$ 250,032.54	
Sirpilla	Shannon	101-172-702.000	Manager	\$ 36.54		2080.00	\$ 76,000.00	\$ 5,814.00	\$ 7,600.00	\$ 2,280.00	\$ 10,063.69	\$ 2,000.00	\$ 1,400.00	\$ 600.00			\$ 105,757.69	Contract Ends 10/31/2026
Keen	Janelle	101-215-702.000	Clerk	\$ 25.50	\$ 26.27	2080.00	\$ 54,631.20	\$ 4,179.29	\$ 4,097.34	\$ 1,638.94	\$ -	\$ 4,200.00	\$ -	\$ 600.00			\$ 69,346.76	
Klamer	Jodie	101-253-702.000	Treasurer	\$ 23.50	\$ 24.21	2080.00	\$ 50,346.40	\$ 3,851.50	\$ 3,775.98	\$ 1,510.39	\$ -	\$ 4,200.00	\$ -	\$ 600.00			\$ 64,284.27	
Sprague	Chloe	Treasury Reimbursed	Intern	\$ 15.00	\$ 16.00	1040.00	\$ 16,640.00	\$ 1,272.96	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -			\$ 17,912.96	Treasury Reimbursement
Connelly	Tracey	Treasury Reimbursed	Consultant	\$ -		0.00	\$ 10,800.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -			\$ 10,800.00	Treasury Reimbursement
																Admin Total	\$ 268,101.68	
Barta	James	Actual hours worked	DPW	\$ 25.00	\$ 25.75	2080.00	\$ 53,560.00	\$ 4,097.34	\$ 4,017.00	\$ 1,606.80	\$ 28,423.22	\$ -	\$ 2,000.00	\$ 600.00			\$ 94,304.36	
Stanley	Patrick	Actual hours worked	DPW	\$ 30.60	\$ 31.52	2080.00	\$ 65,557.44	\$ 5,015.14	\$ 4,916.81	\$ 1,966.72	\$ 22,506.20	\$ -	\$ 2,000.00	\$ 600.00			\$ 102,562.31	
Brewer	Corbin	Actual hours worked	DPW	\$ 21.00	\$ -	2080.00	\$ 43,680.00	\$ 3,341.52	\$ 3,276.00	\$ 1,310.40	\$ 22,506.20	\$ -	\$ 2,000.00	\$ 600.00			\$ 76,714.12	Less than 1 Year
Hamilton	Dakota	Actual hours worked	DPW	\$ 21.00	\$ -	2080.00	\$ 43,680.00	\$ 3,341.52	\$ 3,276.00	\$ 1,310.40	\$ 10,063.69	\$ -	\$ 1,000.00	\$ 600.00			\$ 63,271.61	Less than 1 Year
Call-ins	Call-ins						\$ 5,200.00										\$ 5,200.00	
																DPW Total	\$ 342,052.40	
Total:								\$ 593,984.64	\$ 44,215.82	\$ 50,088.14	\$ 18,511.26	\$ 121,986.21	\$ 23,600.00	\$ 10,400.00	\$ 6,248.76	Total Costs:	\$ 869,034.84	

1 PD - 2 DPW Added FY27
 Increase from Prior Year
 \$ 83,701.51

Monthly Insurance Rates	Current FY26	Insurance Premium	%	Employee Portion	City Portion	City HSA
\$ 922.09	Employee	\$ 11,065.08	0.15	\$ 1,659.76	\$ 9,405.32	\$ 1,000.00
\$ 2,062.14	Employee + 1	\$ 24,745.68	0.15	\$ 3,711.85	\$ 21,033.83	\$ 2,000.00
\$ 2,604.29	Family	\$ 31,251.48	0.15	\$ 4,687.72	\$ 26,563.76	\$ 2,000.00

GL Number	Description	2024-25 Activity	02/28/2026		2026-27 RECOMMENDED
			Amended Budget	YTD As Of 02/28/2026	
Fund 101	General Fund				
--- Estimated Revenue ---	\$	125,000.00	COPS Grant		
101-000-402.000	PROPERTY TAXES - ALLOCATED	306,238.79	294,350.00	242,086.80	362,221.31
101-000-402.001	FIRE MILLAGE	33,221.90	33,000.00	26,442.02	39,564.45
101-000-402.003	PUBLIC SAFETY TAX REVENUE	45,193.10	43,000.00	35,748.64	53,489.42
101-000-402.004	MOSQUITO SPECIAL ASSESSMENT	24,204.75	24,500.00	24,234.46	27,208.44
101-000-403.000	CURRENT PROPERTY TAX EXTRA/SPECIAL	0.00	0.00	0.00	0.00
101-000-407.000	TRAILER FEES IN LIEU OF TAXES	384.00	400.00	352.00	400.00
101-000-412.000	DELINQUENT PROPERTY TAXES	0.00	0.00	0.00	0.00
101-000-441.000	LOCAL COMMUNITY STABILIZATION SHARE TAX	34,930.85	25,000.00	0.00	35,000.00
101-000-446.000	PAYMENT IN LIEU OF TAXES (PILOT)	12,790.51	14,000.00	51,798.67	14,000.00
101-000-447.000	PROPERTY TAX ADMINISTRATIVE FEE	13,883.48	14,528.00	13,787.96	14,676.34
101-000-448.000	SCHOOL & TAX COLLECTION FEE	1,689.60	2,025.00	1,683.00	2,000.00
101-000-448.001	SCHOOL SRO REIMBURSEMENT	128,663.76	65,000.00	46,601.65	45,700.00
101-000-448.003	BUSINESS MGR AGREEMENT	0.00	0.00	0.00	0.00
101-000-451.000	LICENSES AND PERMITS	0.00	0.00	0.00	0.00
101-000-452.000	LIQUOR LICENSES	0.00	0.00	0.00	0.00
101-000-455.000	CABLE TV FRANCHISE FEE	3,955.36	4,000.00	2,582.07	4,000.00
101-000-456.000	IFT FEES	0.00	0.00	0.00	0.00
101-000-477.000	DOG LICENCES	0.00	0.00	0.00	0.00
101-000-488.000	LIQUOR LICENSE REVENUE	645.15	2,191.75	2,191.75	2,000.00
101-000-502.000	FEDERAL GRANTS	0.00	0.00	0.00	0.00
101-000-528.000	OTHER FEDERAL GRANTS	0.00	1,000.00	1,000.00	0.00
101-000-539.000	FOUNDATION AND ORGANIZATION GRANTS	0.00	10,000.00	10,000.00	0.00
101-000-539.001	1982 PA 302 LAW ENFORCEMENT GRANT	695.00	900.00	838.40	900.00
101-000-540.000	STATE GRANTS	2,950.01	766,549.99	491,892.12	31,250.00
101-000-569.000	STATE GRANTS-OTHER	0.00	12,500.00	11,800.51	12,500.00
101-000-573.000	LOCAL COMMTY STABILIZATION METRO ACT FEE	0.00	12,207.04	12,207.04	15,000.00
101-000-574.000	STATE REVENUE SHARING	170,256.00	175,350.00	141,581.00	175,350.00
101-000-574.001	STATE AID REVENUE SHARING PRIOR YR	0.00	0.00	0.00	0.00
101-000-574.002	STATE REVENUE SHARING-PD	0.00	15.00	6.45	0.00
101-000-590.000	DELQ UB ON TAXES-SEWER	114.07	300.00	0.00	500.00
101-000-591.000	DELQ UB ON TAXES-WATER	292.75	300.00	0.00	500.00
101-000-596.000	DELQ UB ON TAXES - GARBAGE	33.34	300.00	300.00	100.00
101-000-620.000	RENTAL INSPECTION FEES	0.00	0.00	0.00	0.00
101-000-625.000	CHARGE FOR SERVICES-POLICE	0.00	0.00	0.00	0.00
101-000-626.000	REFUSE COLLECTION CHARGES	0.00	0.00	0.00	0.00
101-000-634.000	GRAVE OPENING	4,650.00	3,200.00	3,782.00	3,500.00
101-000-640.000	PERMITS	2,090.00	1,600.00	2,490.00	2,000.00
101-000-643.000	GRAVE SALES	1,200.00	2,600.00	3,350.00	2,500.00
101-000-651.000	PARKS AND RECREATION CHARGES	0.00	0.00	0.00	0.00
101-000-651.001	CALHOUN C.G. CHARGES	0.00	0.00	0.00	0.00
101-000-651.002	PAVILION RENTAL	4,600.00	1,500.00	1,522.00	3,500.00
101-000-651.003	DUMP STATION	0.00	0.00	0.00	0.00
101-000-651.004	DAY PASSES	0.00	0.00	0.00	0.00
101-000-651.005	FIREWOOD SALES	0.00	0.00	0.00	0.00
101-000-651.006	FARMERS MARKET REVENUE	2,070.00	1,200.00	540.00	2,000.00
101-000-651.007	STORE SALES	0.00	0.00	0.00	0.00
101-000-653.000	MISCELLANEOUS REVENUE	1,579.35	1,000.00	0.00	1,500.00
101-000-654.000	CHARGES FOR SERVICES - OTHER	563.78	900.00	885.50	650.00
101-000-655.000	FINES, FORFEITURES AND DONATIONS	0.00	0.00	0.00	0.00
101-000-655.001	POLICE FINES/TICKETS	5,617.04	3,100.00	3,695.51	6,000.00
101-000-655.002	RESTITUTION	1,172.96	3,100.00	3,332.13	3,000.00
101-000-655.003	PD 302 TRAINING REVENUE	2,798.68	0.00	579.90	0.00
101-000-664.000	INTEREST AND DIVIDENDS	28,292.35	20,000.00	18,169.94	28,000.00
101-000-667.000	RENTS	8,164.32	8,900.00	7,696.36	8,900.00
101-000-672.000	SPECIAL ASSESSMENTS	0.00	0.00	0.00	0.00
101-000-674.000	CONTRIBUTIONS AND DONATIONS	0.00	0.00	0.00	0.00
101-000-675.000	BARN RENT	0.00	0.00	0.00	0.00
101-000-677.000	DONATIONS-PUBLIC & PRIVATE SOURCES	0.00	0.00	0.00	0.00
101-000-677.001	AMERICAN LEGION DONATION	0.00	0.00	0.00	0.00
101-000-677.002	DONATIONS - ROTARY SPLASH PARK	0.00	0.00	0.00	0.00

GL Number	Description	2024-25 Activity	02/28/2026		2026-27 RECOMMENDED
			Amended Budget	YTD As Of 02/28/2026	
101-000-678.000	REIMBURSEMENTS	33,978.87	27,000.00	28,730.27	35,000.00
101-000-679.000	REIMBURSEMENT - FIRE CHIEF	56,961.52	53,500.00	48,313.75	59,958.00
101-000-680.202	ADMIN FEE - MAJOR STREET	30,000.00	11,700.00	11,700.00	10,000.00
101-000-680.203	ADMIN FEE - LOCAL STREET	0.00	11,700.00	11,700.00	10,000.00
101-000-680.248	ADMIN FEE - DDA	0.00	22,300.00	22,300.00	25,000.00
101-000-680.508	ADMIN FEE - CALHOUN CAMPGROUND	0.00	11,700.00	11,700.00	10,000.00
101-000-680.582	ADMIN FEE - HYDRODAM	0.00	17,000.00	17,000.00	17,000.00
101-000-680.590	ADMIN FEE - SEWER	0.00	29,500.00	29,500.00	29,500.00
101-000-680.591	ADMIN FEE - WATER	120,000.00	129,500.00	129,500.00	29,500.00
101-000-680.596	ADMIN FEE - RUBBISH & RECYCLING	0.00	0.00	0.00	0.00
101-000-680.638	ADMIN FEE - EQUIPMENT	0.00	0.00	0.00	0.00
101-000-687.000	MISCELLANEOUS / REFUNDS	0.00	0.00	0.00	0.00
101-000-693.000	SALE OF CAPITAL ASSETS	0.00	0.00	0.00	0.00
101-000-695.000	BOND PROCEEDS	0.00	0.00	0.00	0.00
101-000-698.000	BOND OR INSURANCE RECOVERIES	0.00	0.00	0.00	0.00
101-000-699.000	TRANSFERS IN	34,906.08	72,000.00	0.00	50,000.00
101-000-699.001	TRANSFER IN FROM FUND BAL	0.00	0.00	0.00	0.00
101-000-700.000	PROCEEDS OF ISSUANCE OF DEBT	0.00	0.00	0.00	0.00
Total Estimated Revenue:		1,118,787.37	1,934,416.78	1,473,621.90	1,173,867.96
--- Appropriations ---					
101-101-702.000	SALARIES AND WAGES	6,830.00	5,500.00	5,685.00	6,500.00
101-101-715.000	PAYROLL TAXES	522.52	450.00	434.90	500.00
101-101-716.000	EMPLOYEE BENEFITS	225.00	0.00	0.00	0.00
101-101-717.000	WORKERS COMPENSATION INSURANCE	0.00	0.00	0.00	0.00
101-101-725.000	DUES AND MEMBERSHIPS	2,082.00	1,000.00	2,225.00	1,000.00
101-101-726.000	SUPPLIES	3,546.99	3,200.00	3,298.60	3,200.00
101-101-803.000	LEGAL	0.00	0.00	0.00	0.00
101-101-804.000	INSURANCE	4,586.00	0.00	502.13	4,800.00
101-101-805.000	TRAINING	230.00	0.00	0.00	350.00
101-101-853.000	TECHNOLOGY	12,526.60	7,073.25	10,434.26	5,000.00
101-101-861.000	TRAVEL, MEALS AND LODGING	60.00	200.00	188.22	200.00
101-101-880.000	PROMOTION	0.00	0.00	0.00	0.00
101-101-880.101	AMERICAN LEGIOIN EXPENSE	0.00	0.00	0.00	0.00
101-101-901.000	PUBLICATIONS	2,172.90	2,200.00	2,476.80	2,000.00
101-101-956.000	MISCELLANEOUS	698.00	760.00	2,315.00	650.00
101-172-702.000	SALARIES AND WAGES	77,151.47	76,000.00	66,945.05	76,000.00
101-172-702.001	SALARY AND WAGES SCHOOL BUSINESS MGR	0.00	0.00	0.00	0.00
101-172-706.000	OVERTIME	0.00	0.00	0.00	0.00
101-172-715.000	PAYROLL TAXES	5,582.40	5,850.00	5,040.80	5,800.00
101-172-716.000	EMPLOYEE BENEFITS	3,928.55	4,500.00	3,133.93	3,000.00
101-172-717.000	WORKERS COMPENSATION INSURANCE	0.00	0.00	0.00	0.00
101-172-720.000	EMPLOYEE PENSION	1,541.12	1,000.00	578.97	1,500.00
101-172-721.000	CELL PHONE REIMBURSEMENT	0.00	0.00	0.00	0.00
101-172-725.000	DUES AND MEMBERSHIPS	1,989.61	1,100.00	741.96	500.00
101-172-726.000	SUPPLIES	106.93	200.00	91.98	200.00
101-172-729.000	POSTAGE	74.00	0.00	0.00	0.00
101-172-801.000	CONTRACTED SERVICES	0.00	0.00	0.00	0.00
101-172-804.000	INSURANCE	3.58	10.00	502.13	0.00
101-172-805.000	TRAINING	2,116.80	2,500.00	2,582.80	2,200.00
101-172-807.000	BANK FEES	1,297.50	1,300.00	1,041.06	1,300.00
101-172-851.000	TELEPHONE AND COMMUNICATIONS	0.00	0.00	0.00	0.00
101-172-853.000	TECHNOLOGY	2,805.25	4,500.00	3,449.33	3,000.00
101-172-861.000	TRAVEL, MEALS AND LODGING	2,363.03	8,000.00	8,564.10	7,000.00
101-172-901.000	PUBLICATIONS	0.00	250.00	244.99	0.00
101-172-955.000	FINES AND PENALTIES	0.00	0.00	0.00	0.00
101-172-956.000	MISCELLANEOUS	15.00	100.00	62.00	0.00
101-172-970.000	CAPITAL OUTLAY	0.00	0.00	0.00	0.00
101-201-702.000	SALARIES AND WAGES	6,487.50	11,500.00	11,595.00	9,500.00
101-201-706.000	OVERTIME	0.00	0.00	0.00	0.00
101-201-715.000	PAYROLL TAXES	496.30	800.00	887.02	1,000.00
101-201-716.000	EMPLOYEE BENEFITS	0.00	0.00	0.00	0.00

GL Number	Description	2024-25 Activity	02/28/2026		2026-27 RECOMMENDED
			Amended Budget	YTD As Of 02/28/2026	
101-201-717.000	WORKERS COMPENSATION INSURANCE	0.00	0.00	0.00	0.00
101-201-720.000	EMPLOYEE PENSION	0.00	0.00	0.00	0.00
101-201-725.000	DUES AND MEMBERSHIPS	0.00	1,300.00	1,255.05	1,500.00
101-201-726.000	SUPPLIES	1,484.37	1,100.00	1,023.94	1,500.00
101-201-728.000	COPIER	1,079.88	1,500.00	1,104.62	1,200.00
101-201-729.000	POSTAGE	157.35	300.00	278.66	300.00
101-201-801.000	CONTRACTED SERVICES	39,371.79	40,000.00	39,405.24	40,000.00
101-201-802.000	AUDITING	0.00	0.00	0.00	0.00
101-201-803.000	LEGAL	9,230.00	12,000.00	11,405.00	10,000.00
101-201-804.000	INSURANCE	4,539.58	5,000.00	502.13	5,000.00
101-201-805.000	TRAINING	0.00	850.00	725.00	1,000.00
101-201-807.000	BANK FEES	0.00	0.00	0.00	0.00
101-201-851.000	TELEPHONE AND COMMUNICATIONS	5,375.84	6,000.00	4,448.05	6,000.00
101-201-853.000	TECHNOLOGY	15,902.52	23,000.00	24,809.72	16,000.00
101-201-861.000	TRAVEL, MEALS AND LODGING	22.11	0.00	0.00	50.00
101-201-901.000	PUBLICATIONS	988.25	1,000.00	390.00	1,000.00
101-201-950.003	MISC TAX DISTRIBUTION	0.00	0.00	0.00	0.00
101-201-956.000	MISCELLANEOUS	6,130.77	1,000.00	393.75	500.00
101-201-958.000	425 PAYMENT TO TOBACCO TWP	321.17	350.00	331.13	350.00
101-201-970.000	CAPITAL OUTLAY	10,921.00	0.00	1,356.32	0.00
101-215-702.000	SALARIES AND WAGES	55,732.05	48,000.00	42,170.73	55,000.00
101-215-706.000	OVERTIME	0.00	0.00	0.00	0.00
101-215-715.000	PAYROLL TAXES	4,262.92	4,200.00	3,563.90	4,400.00
101-215-716.000	EMPLOYEE BENEFITS	7,704.54	5,500.00	5,121.30	30,000.00
101-215-717.000	WORKERS COMPENSATION INSURANCE	0.00	0.00	0.00	0.00
101-215-720.000	EMPLOYEE PENSION	1,270.16	1,200.00	476.64	1,200.00
101-215-721.000	CELL PHONE REIMBURSEMENT	0.00	0.00	0.00	0.00
101-215-725.000	DUES AND MEMBERSHIPS	100.00	200.00	120.00	200.00
101-215-726.000	SUPPLIES	68.00	300.00	85.28	300.00
101-215-729.000	POSTAGE	0.00	0.00	0.00	0.00
101-215-801.000	CONTRACTED SERVICES	0.00	0.00	0.00	0.00
101-215-804.000	INSURANCE	3.58	0.00	502.13	0.00
101-215-804.001	BOND	0.00	0.00	0.00	0.00
101-215-805.000	TRAINING	1,275.00	1,500.00	1,200.00	1,200.00
101-215-851.000	TELEPHONE AND COMMUNICATIONS	0.00	0.00	0.00	0.00
101-215-853.000	TECHNOLOGY	160.34	0.00	0.00	0.00
101-215-861.000	TRAVEL, MEALS AND LODGING	3,326.18	1,000.00	858.62	1,200.00
101-215-901.000	PUBLICATIONS	0.00	0.00	0.00	0.00
101-215-956.000	MISCELLANEOUS	0.00	0.00	0.00	0.00
101-215-970.000	CAPITAL OUTLAY	0.00	0.00	0.00	0.00
101-247-702.000	SALARIES AND WAGES	454.74	0.00	615.00	500.00
101-247-715.000	PAYROLL TAXES	34.80	0.00	47.06	50.00
101-247-726.000	SUPPLIES	0.00	0.00	0.00	0.00
101-247-805.000	TRAINING	0.00	0.00	0.00	0.00
101-247-861.000	TRAVEL, MEALS AND LODGING	111.69	150.00	25.43	150.00
101-247-901.000	PUBLICATIONS	152.20	200.00	98.50	200.00
101-247-903.000	PUBLIC NOTICE	0.00	0.00	0.00	0.00
101-247-930.000	REPAIR & MAINTENANCE	0.00	0.00	0.00	0.00
101-247-956.000	MISCELLANEOUS	0.00	15.00	11.32	20.00
101-253-702.000	SALARIES AND WAGES	49,200.64	48,000.00	42,259.02	49,000.00
101-253-706.000	OVERTIME	0.00	0.00	0.00	0.00
101-253-715.000	PAYROLL TAXES	3,927.73	4,000.00	3,575.31	4,000.00
101-253-716.000	EMPLOYEE BENEFITS	4,428.48	4,500.00	4,550.60	4,000.00
101-253-717.000	WORKERS COMPENSATION INSURANCE	0.00	0.00	0.00	0.00
101-253-720.000	EMPLOYEE PENSION	1,077.64	1,100.00	448.78	1,100.00
101-253-721.000	CELL PHONE REIMBURSEMENT	600.00	600.00	550.00	600.00
101-253-725.000	DUES AND MEMBERSHIPS	109.00	200.00	154.00	200.00
101-253-726.000	SUPPLIES	0.00	100.00	33.99	50.00
101-253-729.000	POSTAGE	0.00	0.00	0.00	0.00
101-253-804.000	INSURANCE	3.58	0.00	502.13	0.00
101-253-804.001	BOND	0.00	0.00	0.00	0.00
101-253-805.000	TRAINING	1,503.98	1,000.00	778.00	1,500.00

GL Number	Description	2024-25 Activity	02/28/2026		2026-27 RECOMMENDED
			Amended Budget	YTD As Of 02/28/2026	
101-253-851.000	TELEPHONE AND COMMUNICATIONS	0.00	0.00	0.00	0.00
101-253-853.000	TECHNOLOGY	0.00	0.00	0.00	0.00
101-253-861.000	TRAVEL, MEALS AND LODGING	82.70	1,000.00	733.63	1,000.00
101-253-901.000	PUBLICATIONS	0.00	0.00	0.00	0.00
101-253-956.000	MISCELLANEOUS	0.00	0.00	0.00	0.00
101-253-970.000	CAPITAL OUTLAY	0.00	0.00	0.00	0.00
101-257-702.000	SALARIES AND WAGES	0.00	0.00	0.00	0.00
101-257-715.000	PAYROLL TAXES	0.00	0.00	0.00	0.00
101-257-716.000	EMPLOYEE BENEFITS	0.00	0.00	0.00	0.00
101-257-717.000	WORKERS COMPENSATION INSURANCE	0.00	0.00	0.00	0.00
101-257-726.000	SUPPLIES	69.00	100.00	53.19	100.00
101-257-729.000	POSTAGE	864.49	900.00	632.48	900.00
101-257-801.000	CONTRACTED SERVICES	19,157.99	16,200.00	12,397.30	19,000.00
101-257-956.000	MISCELLANEOUS	260.00	300.00	260.00	300.00
101-262-702.000	SALARIES AND WAGES	2,440.09	1,000.00	562.94	1,200.00
101-262-715.000	PAYROLL TAXES	186.66	200.00	43.07	200.00
101-262-717.000	WORKERS COMPENSATION INSURANCE	0.00	0.00	0.00	0.00
101-262-726.000	SUPPLIES	1,631.72	1,700.00	1,197.23	2,000.00
101-262-729.000	POSTAGE	12.67	100.00	102.35	100.00
101-262-801.000	CONTRACTED SERVICES	7,719.95	7,300.00	5,744.61	1,500.00
101-262-805.000	SALARIES AND WAGES	0.00	0.00	0.00	0.00
101-262-861.000	TRAVEL, MEALS AND LODGING	459.50	300.00	166.27	300.00
101-262-901.000	PUBLICATIONS	40.34	200.00	175.30	200.00
101-262-956.000	MISCELLANEOUS	0.00	10.00	3.71	10.00
101-262-970.000	CAPITAL OUTLAY	0.00	0.00	0.00	15,000.00
101-265-702.000	SALARIES AND WAGES	10,805.80	9,500.00	8,628.98	11,000.00
101-265-706.000	OVERTIME	0.00	0.00	0.00	0.00
101-265-715.000	PAYROLL TAXES	820.23	750.00	656.90	850.00
101-265-716.000	EMPLOYEE BENEFITS	0.00	0.00	0.00	0.00
101-265-717.000	WORKERS COMPENSATION INSURANCE	0.00	0.00	0.00	0.00
101-265-720.000	EMPLOYEE PENSION	0.00	0.00	0.00	0.00
101-265-725.000	DUES AND MEMBERSHIPS	0.00	0.00	0.00	0.00
101-265-726.000	SUPPLIES	30.75	1,100.00	1,083.97	1,000.00
101-265-729.000	POSTAGE	0.00	0.00	0.00	0.00
101-265-801.000	CONTRACTED SERVICES	380.00	870.00	1,643.53	500.00
101-265-804.000	INSURANCE	3,896.52	0.00	0.00	4,000.00
101-265-804.001	BOND	0.00	0.00	0.00	0.00
101-265-805.000	TRAINING	0.00	0.00	0.00	0.00
101-265-851.000	TELEPHONE AND COMMUNICATIONS	0.00	0.00	0.00	0.00
101-265-853.000	TECHNOLOGY	0.00	1,400.00	1,377.86	1,500.00
101-265-861.000	TRAVEL, MEALS AND LODGING	0.00	0.00	0.00	0.00
101-265-901.000	PUBLICATIONS	81.73	100.00	31.75	100.00
101-265-921.000	UTILITIES	6,891.34	7,000.00	5,964.08	7,000.00
101-265-930.000	REPAIR & MAINTENANCE	11,102.84	8,500.00	6,989.76	12,000.00
101-265-941.000	EQUIPMENT RENTAL	0.00	0.00	0.00	0.00
101-265-956.000	MISCELLANEOUS	3,212.50	4,200.00	4,183.37	4,200.00
101-265-970.000	CAPITAL OUTLAY	0.00	2,000.00	2,317.55	0.00
101-265-977.000	IMPROVEMENTS	0.00	0.00	0.00	0.00
101-276-702.000	SALARIES AND WAGES	4,629.48	3,800.00	3,781.48	4,600.00
101-276-706.000	OVERTIME	0.00	0.00	0.00	0.00
101-276-715.000	PAYROLL TAXES	352.72	430.00	288.85	350.00
101-276-716.000	EMPLOYEE BENEFITS	0.00	0.00	0.00	0.00
101-276-717.000	WORKERS COMPENSATION INSURANCE	0.00	0.00	0.00	0.00
101-276-720.000	EMPLOYEE PENSION	0.00	0.00	0.00	0.00
101-276-725.000	DUES AND MEMBERSHIPS	0.00	0.00	0.00	0.00
101-276-726.000	SUPPLIES	0.00	0.00	40.00	0.00
101-276-801.000	CONTRACTED SERVICES	1,980.00	2,310.00	2,310.00	2,500.00
101-276-804.000	INSURANCE	102.00	150.00	1,004.26	0.00
101-276-805.000	TRAINING	0.00	0.00	0.00	0.00
101-276-861.000	TRAVEL, MEALS AND LODGING	0.00	0.00	0.00	0.00
101-276-921.000	UTILITIES	0.00	0.00	0.00	0.00
101-276-930.000	REPAIR & MAINTENANCE	151.72	200.00	65.89	150.00

GL Number	Description	2024-25 Activity	02/28/2026		2026-27 RECOMMENDED
			Amended Budget	YTD As Of 02/28/2026	
101-276-941.000	EQUIPMENT RENTAL	3,937.13	3,000.00	2,043.83	3,000.00
101-276-956.000	MISCELLANEOUS	0.00	0.00	300.00	0.00
101-276-964.000	REFUNDS AND REBATES	0.00	0.00	0.00	0.00
101-276-970.000	CAPITAL OUTLAY	0.00	0.00	0.00	0.00
101-300-702.000	SALARIES AND WAGES	55,267.81	51,000.00	48,368.42	55,000.00
101-300-706.000	OVERTIME	0.00	0.00	0.00	0.00
101-300-715.000	PAYROLL TAXES	4,374.01	4,100.00	3,929.68	4,500.00
101-300-716.000	EMPLOYEE BENEFITS	3,686.00	4,400.00	3,495.00	3,500.00
101-300-717.000	WORKERS COMPENSATION INSURANCE	0.00	0.00	0.00	0.00
101-300-720.000	EMPLOYEE PENSION	4,162.26	2,100.00	1,767.40	4,200.00
101-300-817.000	FIRE PROTECTION CONTRACT	25,326.32	26,000.00	25,944.04	26,000.00
101-300-990.000	DEBT SERVICE - PRINCIPAL	3,172.48	6,400.00	3,216.74	3,500.00
101-300-995.000	DEBT SERVICE - INTEREST	371.83	800.00	327.57	400.00
101-301-702.000	SALARIES AND WAGES	169,088.43	140,000.00	114,494.97	140,000.00
101-301-702.002	SALARY AND WAGES CPE TRAINING	2,045.58	0.00	0.00	0.00
101-301-704.000	SRO WAGES	61,900.75	45,000.00	39,204.00	45,700.00
101-301-706.000	OVERTIME	0.00	0.00	0.00	0.00
101-301-715.000	PAYROLL TAXES	18,332.37	15,000.00	12,511.49	15,000.00
101-301-716.000	EMPLOYEE BENEFITS	66,794.34	35,000.00	22,189.52	20,000.00
101-301-717.000	WORKERS COMPENSATION INSURANCE	0.00	0.00	0.00	0.00
101-301-720.000	EMPLOYEE PENSION	19,473.66	10,000.00	5,194.22	13,000.00
101-301-721.000	CELL PHONE REIMBURSEMENT	0.00	0.00	0.00	0.00
101-301-725.000	DUES AND MEMBERSHIPS	115.00	650.00	195.00	300.00
101-301-726.000	SUPPLIES	9,785.30	7,000.00	5,639.41	10,000.00
101-301-727.000	SUPPLIES	2,964.28	1,100.00	1,034.02	3,000.00
101-301-729.000	POSTAGE	5.50	0.00	0.00	50.00
101-301-801.000	CONTRACTED SERVICES	0.00	0.00	0.00	0.00
101-301-804.000	INSURANCE	7,332.38	9,000.00	5,021.30	0.00
101-301-805.000	TRAINING	1,354.70	2,000.00	496.30	1,500.00
101-301-805.001	TRAINING (302 LAW ENFORCEMENT GRANT)	640.00	0.00	0.00	0.00
101-301-805.002	TRAINING (PD CPE FUNDS)	1,067.00	0.00	0.00	0.00
101-301-851.000	TELEPHONE AND COMMUNICATIONS	480.12	500.00	440.11	500.00
101-301-853.000	TECHNOLOGY	1,698.47	1,100.00	499.00	1,000.00
101-301-861.000	TRAVEL, MEALS AND LODGING	1,663.67	1,000.00	808.35	1,500.00
101-301-901.000	PUBLICATIONS	0.00	0.00	0.00	0.00
101-301-921.000	UTILITIES	0.00	0.00	0.00	0.00
101-301-930.000	REPAIR & MAINTENANCE	0.00	0.00	0.00	0.00
101-301-940.000	FACILITIES RENTAL	0.00	0.00	0.00	0.00
101-301-941.000	EQUIPMENT RENTAL	0.00	0.00	0.00	0.00
101-301-956.000	MISCELLANEOUS	15.31	0.00	62.00	0.00
101-301-970.000	CAPITAL OUTLAY	0.00	0.00	0.00	0.00
101-301-977.000	IMPROVEMENTS	0.00	0.00	0.00	0.00
101-371-702.000	SALARIES AND WAGES	0.00	0.00	0.00	0.00
101-371-715.000	PAYROLL TAXES	0.00	0.00	0.00	0.00
101-371-717.000	WORKERS COMPENSATION INSURANCE	0.00	0.00	0.00	0.00
101-371-726.000	SUPPLIES	0.00	0.00	0.00	0.00
101-371-801.000	CONTRACTED SERVICES	0.00	0.00	0.00	0.00
101-371-851.000	TELEPHONE AND COMMUNICATIONS	0.00	0.00	0.00	0.00
101-441-702.000	SALARIES AND WAGES	36,329.44	37,000.00	32,859.20	35,000.00
101-441-706.000	OVERTIME	0.00	0.00	0.00	0.00
101-441-715.000	PAYROLL TAXES	2,830.32	3,300.00	2,773.95	3,500.00
101-441-716.000	EMPLOYEE BENEFITS	11,721.81	10,500.00	10,473.56	8,000.00
101-441-717.000	WORKERS COMPENSATION INSURANCE	0.00	0.00	0.00	0.00
101-441-718.000	UNEMPLOYMENT COMPENSATION	463.00	0.00	0.00	0.00
101-441-720.000	EMPLOYEE PENSION	1,085.93	700.00	404.39	1,000.00
101-441-721.000	CELL PHONE REIMBURSEMENT	0.00	0.00	0.00	0.00
101-441-725.000	DUES AND MEMBERSHIPS	360.00	450.00	380.00	380.00
101-441-726.000	SUPPLIES	10,309.96	8,500.00	8,598.73	10,000.00
101-441-727.000	SUPPLIES	2,167.97	1,100.00	1,955.43	1,200.00
101-441-729.000	POSTAGE	0.00	0.00	0.00	0.00
101-441-801.000	CONTRACTED SERVICES	50.00	100.00	100.00	300.00
101-441-804.000	INSURANCE	11,910.78	0.00	0.00	12,000.00

GL Number	Description	2024-25 Activity	02/28/2026		2026-27 RECOMMENDED
			Amended Budget	YTD As Of 02/28/2026	
101-441-804.001	BOND	0.00	0.00	0.00	0.00
101-441-805.000	TRAINING	730.00	1,500.00	1,200.00	1,200.00
101-441-851.000	TELEPHONE AND COMMUNICATIONS	1,440.44	1,500.00	1,320.33	1,400.00
101-441-853.000	TECHNOLOGY	0.00	0.00	0.00	0.00
101-441-861.000	TRAVEL, MEALS AND LODGING	442.20	1,000.00	949.92	500.00
101-441-901.000	PUBLICATIONS	0.00	100.00	99.00	0.00
101-441-921.000	UTILITIES	16,480.71	16,000.00	15,372.85	16,000.00
101-441-930.000	REPAIR & MAINTENANCE	957.93	1,000.00	784.27	1,000.00
101-441-941.000	EQUIPMENT RENTAL	5,720.57	3,500.00	3,220.85	5,000.00
101-441-956.000	MISCELLANEOUS	6,728.88	6,000.00	5,452.56	6,000.00
101-441-970.000	CAPITAL OUTLAY	0.00	0.00	0.00	0.00
101-441-970.001	DPW/POLICE BLDG PROJECT	0.00	0.00	0.00	0.00
101-441-977.000	IMPROVEMENTS	0.00	0.00	0.00	0.00
101-444-720.000	EMPLOYEE PENSION	0.00	0.00	0.00	0.00
101-444-726.000	SUPPLIES	0.00	0.00	0.00	0.00
101-444-801.000	CONTRACTED SERVICES	0.00	0.00	0.00	0.00
101-444-930.000	REPAIR & MAINTENANCE	0.00	0.00	0.00	0.00
101-444-941.000	EQUIPMENT RENTAL	0.00	0.00	0.00	0.00
101-450-922.000	STREET LIGHT ELECTRICITY	20,679.10	20,000.00	16,991.37	20,000.00
101-451-771.000	SIGNS	0.00	0.00	0.00	0.00
101-451-976.000	STREET IMPROVEMENTS	0.00	0.00	0.00	0.00
101-521-836.000	GARBAGE COLLECTION	0.00	0.00	0.00	0.00
101-528-801.000	CONTRACTED SERVICES-REFUSE	0.00	0.00	0.00	0.00
101-620-801.000	CONTRACTED SERVICES	25,040.49	16,500.00	20,340.00	22,000.00
101-620-998.000	SPECIAL ASSESSMENT TAX PMT	1,902.75	2,500.00	2,131.08	2,100.00
101-718-726.000	SUPPLIES - FARMERS MARKET	171.97	200.00	100.00	200.00
101-718-853.000	TECHNOLOGY	268.80	0.00	0.00	0.00
101-728-702.000	SALARIES AND WAGES	0.00	0.00	0.00	0.00
101-728-706.000	OVERTIME	0.00	0.00	0.00	0.00
101-728-715.000	PAYROLL TAXES	0.00	0.00	0.00	0.00
101-728-716.000	EMPLOYEE BENEFITS	0.00	0.00	0.00	0.00
101-728-717.000	WORKERS COMPENSATION INSURANCE	0.00	0.00	0.00	0.00
101-728-720.000	EMPLOYEE PENSION	0.00	0.00	0.00	0.00
101-728-812.000	PLANNING	0.00	1,350.00	1,665.99	1,000.00
101-751-702.000	SALARIES AND WAGES	7,034.30	7,100.00	6,778.85	7,000.00
101-751-706.000	OVERTIME	0.00	0.00	0.00	0.00
101-751-715.000	PAYROLL TAXES	537.43	600.00	517.90	550.00
101-751-716.000	EMPLOYEE BENEFITS	0.00	0.00	0.00	0.00
101-751-717.000	WORKERS COMPENSATION INSURANCE	0.00	0.00	0.00	0.00
101-751-720.000	EMPLOYEE PENSION	0.00	0.00	0.00	0.00
101-751-725.000	DUES AND MEMBERSHIPS	0.00	0.00	0.00	0.00
101-751-726.000	SUPPLIES	2,069.72	1,100.00	928.25	2,000.00
101-751-801.000	CONTRACTED SERVICES	2,883.00	2,900.00	2,267.00	3,000.00
101-751-804.000	INSURANCE	860.00	1,000.00	0.00	900.00
101-751-805.000	TRAINING	0.00	0.00	0.00	0.00
101-751-806.000	PROJECT COSTS	1,110.64	0.00	0.00	0.00
101-751-807.000	PLANNING	0.00	0.00	0.00	0.00
101-751-810.000	ENGINEERING COSTS	0.00	0.00	0.00	0.00
101-751-825.000	LAB TESTING (BEACHFRONT WATER)	0.00	0.00	0.00	0.00
101-751-851.000	TELEPHONE AND COMMUNICATIONS	0.00	0.00	0.00	0.00
101-751-853.000	TECHNOLOGY	0.00	0.00	0.00	0.00
101-751-861.000	TRAVEL, MEALS AND LODGING	0.00	0.00	0.00	0.00
101-751-880.000	PROMOTION	0.00	0.00	0.00	0.00
101-751-901.000	PUBLICATIONS	145.00	200.00	143.89	200.00
101-751-921.000	UTILITIES	5,831.28	6,000.00	4,461.49	6,000.00
101-751-930.000	REPAIR & MAINTENANCE	4,992.65	8,500.00	8,146.04	10,000.00
101-751-941.000	EQUIPMENT RENTAL	5,678.63	4,800.00	5,266.65	3,000.00
101-751-956.000	MISCELLANEOUS	0.00	0.00	0.00	0.00
101-751-964.000	REFUNDS AND REBATES	0.00	100.00	75.00	75.00
101-751-970.000	CAPITAL OUTLAY	0.00	16,000.00	15,799.00	0.00
101-756-702.000	SALARIES AND WAGES	(160.00)	0.00	0.00	0.00
101-756-715.000	PAYROLL TAXES	0.00	0.00	0.00	0.00

GL Number	Description	2024-25 Activity	02/28/2026		2026-27
			Amended Budget	YTD As Of 02/28/2026	
101-756-716.000	EMPLOYEE BENEFITS	0.00	0.00	0.00	0.00
101-756-717.000	WORKERS COMPENSATION INSURANCE	0.00	0.00	0.00	0.00
101-756-726.000	SUPPLIES	0.00	0.00	0.00	0.00
101-756-801.000	CONTRACTED SERVICES	0.00	0.00	0.00	0.00
101-756-804.000	INSURANCE	0.00	0.00	0.00	0.00
101-756-810.000	ENGINEERING COSTS	0.00	0.00	0.00	0.00
101-756-851.000	TELEPHONE AND COMMUNICATIONS	0.00	0.00	0.00	0.00
101-756-901.000	PUBLICATIONS	0.00	0.00	0.00	0.00
101-756-921.000	UTILITIES	0.00	0.00	0.00	0.00
101-756-930.000	REPAIR & MAINTENANCE	0.00	0.00	0.00	0.00
101-756-941.000	EQUIPMENT RENTAL	0.00	0.00	0.00	0.00
101-756-956.000	MISCELLANEOUS	0.00	0.00	0.00	0.00
101-757-702.000	SALARIES AND WAGES	1,380.70	1,000.00	366.00	1,100.00
101-757-706.000	OVERTIME	0.00	0.00	0.00	0.00
101-757-715.000	PAYROLL TAXES	105.60	100.00	27.94	100.00
101-757-716.000	EMPLOYEE BENEFITS	0.00	0.00	0.00	0.00
101-757-717.000	WORKERS COMPENSATION INSURANCE	0.00	0.00	0.00	0.00
101-757-720.000	EMPLOYEE PENSION	0.00	0.00	0.00	0.00
101-757-726.000	SUPPLIES	0.00	0.00	0.00	0.00
101-757-801.000	CONTRACTED SERVICES	0.00	0.00	0.00	0.00
101-757-921.000	UTILITIES	0.00	0.00	0.00	0.00
101-757-930.000	REPAIR & MAINTENANCE	0.00	0.00	0.00	0.00
101-757-941.000	EQUIPMENT RENTAL	0.00	0.00	0.00	0.00
101-757-956.000	MISCELLANEOUS	0.00	0.00	0.00	0.00
101-757-964.000	REFUNDS AND REBATES	0.00	0.00	0.00	0.00
101-757-970.000	CAPITAL OUTLAY	0.00	0.00	0.00	0.00
101-800-702.000	SALARIES AND WAGES	0.00	0.00	0.00	0.00
101-800-901.000	PUBLICATIONS	156.00	400.00	325.90	350.00
101-800-975.000	CONTINGENCY	0.00	0.00	0.00	0.00
101-850-970.000	CAPITAL OUTLAY	0.00	766,549.99	550,672.52	31,250.00
101-850-974.000	PARK IMPROVEMENT	5,250.00	0.00	0.00	0.00
101-850-990.000	DEBT SERVICE - PRINCIPAL	0.00	28,000.00	14,000.00	28,000.00
101-850-990.001	DEBT SERVICE - DPW/POLICE BLDG PRINCIPAL	0.00	0.00	0.00	0.00
101-850-995.000	DEBT SERVICE - INTEREST	0.00	22,372.50	11,186.25	22,372.50
101-850-995.001	DEBT SERVICE - DPW/POLICE BLDG INTEREST	0.00	0.00	0.00	0.00
101-850-999.000	TRANSFERS OUT	78,283.00	95,000.00	0.00	70,000.00
101-900-728.000	COPIER	0.00	0.00	0.00	0.00
101-900-801.000	CONTRACTED SERVICES	900.00	1,000.00	0.00	1,000.00
101-900-882.000	CIVIC BETTERMENT	0.00	0.00	0.00	0.00
Total Appropriations:		1,187,739.37	1,885,450.74	1,435,956.22	1,152,357.50
Net of Revenues & Appropriations Fund 101:		(68,952.00)	48,966.04	37,665.68	21,510.46

GL Number	Description	2024-25 Activity	02/28/2026	YTD As Of	2026-27
			Amended Budget	02/28/2026	RECOMMENDED
Fund 202 Major Streets					
--- Estimated Revenue ---					
202-000-402.002	COUNTY ROADS & BRIDGES MILLAGE	45,197.82	43,200.00	35,590.54	53,696.00
202-000-446.000	PAYMENT IN LIEU OF TAXES (PILOT)	1,502.97	0.00	0.00	0.00
202-000-448.002	STREET LOCAL CONTRIBUTION	0.00	0.00	0.00	0.00
202-000-502.000	FEDERAL GRANTS	0.00	0.00	0.00	0.00
202-000-539.000	STATE GRANTS	0.00	0.00	0.00	0.00
202-000-540.000	STATE GRANTS	0.00	0.00	0.00	0.00
202-000-567.000	ACT 51 GAS TAX	140,761.00	120,000.00	113,456.15	130,000.00
202-000-653.000	MISCELLANEOUS REVENUE	0.00	0.00	0.00	0.00
202-000-664.000	INTEREST AND DIVIDENDS	(930.24)	1,000.00	618.11	1,000.00
202-000-665.000	INTEREST EARNINGS	0.00	0.00	0.00	0.00
202-000-667.000	POLICE REPORTS	0.00	0.00	0.00	0.00
202-000-672.000	SPECIAL ASSESSMENTS	0.00	0.00	0.00	0.00
202-000-687.000	MISCELLANEOUS / REFUNDS	0.00	0.00	0.00	0.00
202-000-695.000	BOND PROCEEDS	0.00	0.00	0.00	0.00
202-000-699.000	TRANSFERS IN	0.00	0.00	0.00	0.00
Total Estimated Revenue:		186,531.55	164,200.00	149,664.80	184,696.00
--- Appropriations ---					
202-172-716.000	EMPLOYEE BENEFITS	1,188.54	3,000.00	823.77	1,500.00
202-441-702.000	SALARIES AND WAGES	12,464.09	11,500.00	11,754.80	12,500.00
202-441-706.000	OVERTIME	0.00	0.00	0.00	0.00
202-441-715.000	PAYROLL TAXES	950.43	1,200.00	898.05	1,200.00
202-441-716.000	EMPLOYEE BENEFITS	10,426.50	10,000.00	6,973.44	8,000.00
202-441-717.000	WORKERS COMPENSATION INSURANCE	0.00	0.00	0.00	0.00
202-441-720.000	EMPLOYEE PENSION	2,362.91	3,000.00	915.82	2,000.00
202-441-721.000	CELL PHONE REIMBURSEMENT	0.00	0.00	0.00	0.00
202-441-725.000	DUES AND MEMBERSHIPS	521.56	700.00	1,161.74	1,200.00
202-441-726.000	SUPPLIES	0.00	500.00	373.25	500.00
202-441-801.000	CONTRACTED SERVICES	30,850.94	1,000.00	421.60	0.00
202-441-803.000	LEGAL	0.00	0.00	0.00	0.00
202-441-804.000	INSURANCE	381.50	500.00	10,042.60	500.00
202-441-805.000	TRAINING	0.00	0.00	0.00	0.00
202-441-806.000	PROJECT COSTS	708.07	10,000.00	0.00	0.00
202-441-810.000	ENGINEERING COSTS	0.00	0.00	0.00	0.00
202-441-851.000	TELEPHONE AND COMMUNICATIONS	0.00	0.00	0.00	0.00
202-441-853.000	TECHNOLOGY	0.00	0.00	0.00	0.00
202-441-861.000	TRAVEL, MEALS AND LODGING	0.00	0.00	0.00	0.00
202-441-901.000	PUBLICATIONS	0.00	0.00	0.00	0.00
202-441-921.000	UTILITIES	0.00	0.00	0.00	0.00
202-441-930.000	REPAIR & MAINTENANCE	6,940.21	5,000.00	7,716.01	7,000.00
202-441-941.000	EQUIPMENT RENTAL	12,512.79	12,000.00	11,790.19	5,000.00
202-441-956.000	MISCELLANEOUS	0.00	0.00	0.00	0.00
202-441-990.000	DEBT SERVICE - PRINCIPAL	0.00	0.00	0.00	0.00
202-441-995.000	DEBT SERVICE - INTEREST	0.00	0.00	0.00	0.00
202-850-999.000	TRANSFERS OUT	60,000.00	60,000.00	11,700.00	70,000.00
Total Appropriations:		139,307.54	118,400.00	64,571.27	109,400.00
Net of Revenues & Appropriations Fund 202:		47,224.01	45,800.00	85,093.53	75,296.00

GL Number	Description	2024-25 Activity	02/28/2026		2026-27 RECOMMENDED
			Amended Budget	YTD As Of 02/28/2026	
Fund 203 Local Streets					
--- Estimated Revenue ---					
203-000-402.002	BEAVERTON CITY ROADS MILLAGE	44,651.83	41,200.00	35,261.72	52,760.00
203-000-446.000	PAYMENT IN LIEU OF TAXES (PILOT)	1,482.31	0.00	0.00	0.00
203-000-502.000	FEDERAL GRANTS	34,592.07	0.00	0.00	0.00
203-000-539.000	FOUNDATION AND ORGANIZATION GRANTS	0.00	0.00	0.00	0.00
203-000-540.000	STATE GRANTS	0.00	0.00	0.00	0.00
203-000-567.000	ACT 51 GAS TAX	46,356.63	46,000.00	37,378.40	46,500.00
203-000-574.000	STATE REVENUE SHARING	0.00	0.00	0.00	0.00
203-000-575.000	METRO AUTHORITY ACT 48	6,085.38	6,000.00	0.00	6,000.00
203-000-653.000	MISCELLANEOUS REVENUE	0.00	0.00	0.00	0.00
203-000-664.000	INTEREST AND DIVIDENDS	0.00	0.00	0.00	0.00
203-000-667.000	POLICE REPORTS	0.00	0.00	0.00	0.00
203-000-672.000	SPECIAL ASSESSMENTS	0.00	0.00	0.00	0.00
203-000-678.000	REIMBURSEMENTS	1,168.10	0.00	2,975.00	3,000.00
203-000-695.000	BOND PROCEEDS	0.00	0.00	0.00	0.00
203-000-699.000	TRANSFERS IN	60,000.00	0.00	0.00	60,000.00
Total Estimated Revenue:		194,336.32	93,200.00	75,615.12	168,260.00
--- Appropriations ---					
203-172-716.000	EMPLOYEE BENEFITS	1,188.54	1,500.00	823.77	1,200.00
203-441-702.000	SALARIES AND WAGES	9,870.26	12,000.00	12,623.59	16,000.00
203-441-706.000	OVERTIME	0.00	0.00	0.00	0.00
203-441-715.000	PAYROLL TAXES	752.34	1,200.00	964.95	1,300.00
203-441-716.000	EMPLOYEE BENEFITS	10,426.50	10,000.00	6,973.44	8,500.00
203-441-717.000	WORKERS COMPENSATION INSURANCE	0.00	0.00	0.00	0.00
203-441-720.000	EMPLOYEE PENSION	2,179.66	2,500.00	848.98	2,200.00
203-441-721.000	CELL PHONE REIMBURSEMENT	0.00	0.00	0.00	0.00
203-441-725.000	DUES AND MEMBERSHIPS	521.55	1,000.00	1,083.47	1,000.00
203-441-726.000	SUPPLIES	0.00	500.00	373.25	500.00
203-441-801.000	CONTRACTED SERVICES	38.38	50.00	421.60	0.00
203-441-803.000	LEGAL	0.00	0.00	0.00	0.00
203-441-804.000	INSURANCE	381.50	400.00	5,021.30	400.00
203-441-805.000	TRAINING	0.00	0.00	0.00	0.00
203-441-806.000	PROJECT COSTS	0.00	0.00	0.00	0.00
203-441-810.000	ENGINEERING COSTS	0.00	0.00	0.00	0.00
203-441-826.000	PERMITS	0.00	0.00	0.00	0.00
203-441-851.000	TELEPHONE AND COMMUNICATIONS	0.00	0.00	0.00	0.00
203-441-853.000	TECHNOLOGY	0.00	0.00	0.00	0.00
203-441-861.000	TRAVEL, MEALS AND LODGING	0.00	0.00	0.00	0.00
203-441-901.000	PUBLICATIONS	0.00	0.00	0.00	0.00
203-441-930.000	REPAIR & MAINTENANCE	7,491.48	8,000.00	6,860.61	5,000.00
203-441-941.000	EQUIPMENT RENTAL	11,883.03	10,000.00	14,781.67	12,000.00
203-441-956.000	MISCELLANEOUS	0.00	0.00	0.00	0.00
203-850-999.000	TRANSFERS OUT	75,000.00	5,000.00	11,700.00	10,000.00
Total Appropriations:		119,733.24	52,150.00	62,476.63	58,100.00
Net of Revenues & Appropriations Fund 203:		74,603.08	41,050.00	13,138.49	110,160.00

GL Number	Description	2024-25 Activity	02/28/2026		2026-27 RECOMMENDED
			Amended Budget	YTD As Of 02/28/2026	
Fund 208 Calhoun Campground					
--- Estimated Revenue ---					
208-000-402.000	PROPERTY TAXES - ALLOCATED	0.00	0.00	0.00	0.00
208-000-502.000	FEDERAL GRANTS	0.00	0.00	0.00	0.00
208-000-539.000	FOUNDATION AND ORGANIZATION GRANTS	0.00	0.00	0.00	0.00
208-000-540.000	STATE GRANTS	0.00	0.00	0.00	0.00
208-000-651.001	CALHOUN C.G. CHARGES	64,570.14	65,000.00	62,221.62	67,000.00
208-000-651.002	PAVILION RENTAL	134.00	110.00	203.00	100.00
208-000-651.003	DUMP STATION	640.00	550.00	719.60	800.00
208-000-651.004	BOAT RENTALS	0.00	0.00	30.00	0.00
208-000-651.005	FIREWOOD SALES	2,209.00	2,400.00	1,025.00	2,200.00
208-000-651.007	STORE SALES	370.00	450.00	105.00	200.00
208-000-651.008	CAMP GROUND PROPANE SALES	0.00	0.00	0.00	0.00
208-000-653.000	MISCELLANEOUS REVENUE	0.00	0.00	60.00	50.00
208-000-664.000	INTEREST AND DIVIDENDS	0.00	0.00	0.00	0.00
208-000-667.000	POLICE REPORTS	0.00	0.00	0.00	0.00
208-000-699.000	TRANSFERS IN	0.00	0.00	0.00	0.00
Total Estimated Revenue:		67,923.14	68,510.00	64,364.22	70,350.00
--- Appropriations ---					
208-441-702.000	SALARIES AND WAGES	0.00	0.00	0.00	0.00
208-441-706.000	OVERTIME	0.00	0.00	0.00	0.00
208-441-710.000	STIPEND - MANAGERS	0.00	0.00	0.00	0.00
208-441-715.000	PAYROLL TAXES	0.00	0.00	0.00	0.00
208-441-716.000	EMPLOYEE BENEFITS	0.00	0.00	0.00	0.00
208-441-717.000	WORKERS COMPENSATION INSURANCE	0.00	0.00	0.00	0.00
208-441-720.000	EMPLOYEE PENSION	0.00	0.00	0.00	0.00
208-441-725.000	DUES AND MEMBERSHIPS	0.00	0.00	47.38	50.00
208-441-726.000	SUPPLIES	0.00	0.00	0.00	0.00
208-441-801.000	CONTRACTED SERVICES	29.70	0.00	0.00	0.00
208-441-803.000	LEGAL	0.00	0.00	0.00	0.00
208-441-806.000	PROJECT COSTS	0.00	0.00	0.00	0.00
208-441-807.001	PLANNING	0.00	0.00	0.00	0.00
208-441-810.000	ENGINEERING COSTS	0.00	0.00	0.00	0.00
208-441-825.000	LAB TESTING	0.00	0.00	0.00	0.00
208-441-851.000	TELEPHONE AND COMMUNICATIONS	0.00	0.00	0.00	0.00
208-441-853.000	TECHNOLOGY	0.00	0.00	0.00	0.00
208-441-880.000	PROMOTION	0.00	0.00	0.00	0.00
208-441-901.000	PUBLICATIONS	0.00	0.00	0.00	0.00
208-441-921.000	UTILITIES	0.00	0.00	0.00	0.00
208-441-930.000	REPAIR & MAINTENANCE	234.66	1,500.00	0.00	0.00
208-441-941.000	EQUIPMENT RENTAL	0.00	0.00	0.00	0.00
208-441-956.000	MISCELLANEOUS	0.00	0.00	0.00	0.00
208-751-702.000	SALARIES AND WAGES	0.00	0.00	0.00	0.00
208-751-715.000	PAYROLL TAXES	0.00	0.00	0.00	0.00
208-751-717.000	WORKERS COMPENSATION INSURANCE	0.00	0.00	0.00	0.00
208-751-941.000	EQUIPMENT RENTAL	4,866.37	5,000.00	3,531.82	5,000.00
208-751-956.000	MISCELLANEOUS/FEES	364.53	1,500.00	0.00	300.00
208-751-964.000	PARK REFUND OR REBATE	0.00	0.00	606.00	0.00
208-756-702.000	SALARIES AND WAGES	11,824.10	15,000.00	12,164.75	12,000.00
208-756-715.000	PAYROLL TAXES	903.12	1,500.00	930.13	1,300.00
208-756-716.000	EMPLOYEE BENEFITS	0.00	0.00	0.00	0.00
208-756-717.000	WORKERS COMPENSATION INSURANCE	0.00	0.00	0.00	0.00
208-756-720.000	EMPLOYEE PENSION	0.00	0.00	0.00	0.00
208-756-726.000	SUPPLIES	5,759.67	4,500.00	4,897.18	4,500.00
208-756-801.000	CONTRACTED SERVICES	2,706.69	500.00	6,994.99	10,150.00
208-756-804.000	INSURANCE	792.00	1,000.00	2,510.65	1,000.00
208-756-851.000	TELEPHONE AND COMMUNICATIONS	776.94	900.00	448.19	800.00
208-756-853.000	TECHNOLOGY	2,478.86	2,100.00	2,006.25	2,500.00
208-756-921.000	UTILITIES	9,486.45	9,200.00	13,044.97	15,000.00
208-756-930.000	REPAIR & MAINTENANCE	3,937.93	4,500.00	9,814.99	5,000.00

GL Number	Description	2024-25 Activity	02/28/2026		2026-27
			Amended Budget	YTD As Of 02/28/2026	
208-756-941.000	EQUIPMENT RENTAL	0.00	0.00	0.00	0.00
208-756-956.000	MISCELLANEOUS	814.80	1,000.00	2,282.71	1,500.00
208-756-970.000	CAPITAL OUTLAY	0.00	0.00	0.00	0.00
208-850-999.000	TRANSFERS OUT	14,000.00	17,000.00	11,700.00	10,000.00
Total Appropriations:		58,975.82	65,200.00	70,980.01	69,100.00
Net of Revenues & Appropri Net of Revenues & Appropriations Fund 208:		8,947.32	3,310.00	(6,615.79)	1,250.00

GL Number	Description	2024-25 Activity	02/28/2026		2026-27 RECOMMENDED
			Amended Budget	YTD As Of 02/28/2026	
Fund 248		Downtown Development Authority (DDA)			
--- Estimated Revenue ---					
248-000-402.000	PROPERTY TAXES - ALLOCATED	138,788.37	135,000.00	223,171.25	225,350.00
248-000-441.000	LOCAL COMMUNITY STABILIZATION SHARE TAX	54,207.71	55,000.00	53,305.03	55,000.00
248-000-447.000	PROPERTY TAX ADMINISTRATIVE FEE	0.00	0.00	0.00	0.00
248-000-502.000	FEDERAL GRANTS	0.00	0.00	0.00	0.00
248-000-539.000	FOUNDATION AND ORGANIZATION GRANTS	9,044.00	0.00	0.00	0.00
248-000-539.001	1982 PA 302 LAW ENFORCEMENT GRANT	0.00	0.00	0.00	0.00
248-000-540.000	STATE GRANTS	0.00	255,000.00	255,000.00	0.00
248-000-651.005	FIREWOOD SALES	0.00	0.00	0.00	0.00
248-000-653.000	MISCELLANEOUS REVENUE	0.00	0.00	0.00	0.00
248-000-664.000	INTEREST AND DIVIDENDS	0.00	0.00	0.00	0.00
248-000-664.001	INTEREST AND DIVIDENDS	0.00	0.00	0.00	0.00
248-000-667.000	POLICE REPORTS	0.00	0.00	0.00	0.00
248-000-670.000	RENT INCOME	21,500.96	20,555.00	19,566.60	21,617.04
248-000-672.001	SPECIAL ASSESSMENTS	0.00	0.00	0.00	0.00
248-000-676.000	EQUIPMENT RENTAL	0.00	0.00	0.00	0.00
248-000-677.000	DONATIONS-PUBLIC & PRIVATE SOURCES	0.00	0.00	0.00	0.00
248-000-678.000	REIMBURSEMENTS	1,583.75	0.00	454.86	500.00
248-000-693.000	SALE OF CAPITAL ASSETS	0.00	0.00	0.00	0.00
248-000-695.000	BOND PROCEEDS	0.00	0.00	0.00	0.00
248-000-695.001	BOND PROCEEDS	0.00	0.00	0.00	0.00
248-000-699.000	TRANSFERS IN	0.00	135,000.00	0.00	0.00
248-000-699.001	TRANSFERS IN	0.00	0.00	0.00	0.00
Total Estimated Revenue:		225,124.79	600,555.00	551,497.74	302,467.04
--- Appropriations ---					
248-201-702.000	SALARIES AND WAGES	23,090.80	25,000.00	5,191.35	24,000.00
248-201-706.000	OVERTIME	0.00	0.00	0.00	0.00
248-201-715.000	PAYROLL TAXES	1,766.31	2,500.00	396.45	2,000.00
248-201-716.000	EMPLOYEE BENEFITS	1,188.54	1,200.00	823.77	1,200.00
248-201-717.000	WORKERS COMPENSATION INSURANCE	0.00	0.00	0.00	0.00
248-201-720.000	EMPLOYEE PENSION	2,212.77	2,000.00	855.97	2,000.00
248-201-721.000	CELL PHONE REIMBURSEMENT	0.00	0.00	0.00	0.00
248-201-725.000	DUES AND MEMBERSHIPS	0.00	0.00	94.77	100.00
248-201-726.000	SUPPLIES	12,519.96	10,000.00	15,676.63	15,000.00
248-201-729.000	POSTAGE	0.00	0.00	0.00	0.00
248-201-801.000	CONTRACTED SERVICES	60,159.40	65,000.00	48,646.60	72,000.00
248-201-803.000	LEGAL	0.00	1,000.00	0.00	1,000.00
248-201-804.000	INSURANCE	1,122.00	1,200.00	4,017.04	1,200.00
248-201-805.000	TRAINING	3,500.00	4,000.00	90.00	3,500.00
248-201-806.000	PROJECT COSTS	5,575.00	11,000.00	42,740.67	0.00
248-201-807.000	BANK FEES	0.00	0.00	0.00	0.00
248-201-810.000	ENGINEERING COSTS	14,443.25	379,416.00	315,980.03	0.00
248-201-812.000	PLANNING	0.00	0.00	0.00	0.00
248-201-851.000	TELEPHONE AND COMMUNICATIONS	0.00	0.00	0.00	0.00
248-201-853.000	TECHNOLOGY	549.55	1,000.00	40.52	1,000.00
248-201-861.000	TRAVEL, MEALS AND LODGING	0.00	0.00	255.60	500.00
248-201-880.000	PROMOTION	2,000.00	0.00	0.00	0.00
248-201-900.000	PUBLICATION	0.00	0.00	0.00	0.00
248-201-901.000	PUBLICATIONS	0.00	0.00	319.76	250.00
248-201-921.000	UTILITIES	869.97	1,000.00	744.20	1,000.00
248-201-930.000	REPAIR & MAINTENANCE	0.00	1,000.00	1,115.62	1,000.00
248-201-940.000	FACILITIES RENTAL	0.00	0.00	0.00	0.00
248-201-941.000	EQUIPMENT RENTAL	0.00	0.00	0.00	0.00
248-201-956.000	MISCELLANEOUS	0.00	0.00	826.09	1,000.00
248-201-990.000	DEBT SERVICE - PRINCIPAL	6,389.88	5,900.00	6,700.86	6,500.00
248-201-995.000	DEBT SERVICE - INTEREST	12,186.26	14,000.00	11,875.28	14,000.00
248-441-702.000	SALARIES AND WAGES	(464.00)	0.00	0.00	0.00
248-704-941.000	EQUIPMENT RENTAL	1,797.54	0.00	1,479.52	2,000.00
248-850-999.000	TRANSFERS OUT	0.00	0.00	22,300.00	0.00

GL Number	Description	2024-25 Activity	02/28/2026 Amended Budget	YTD As Of 02/28/2026	2026-27 RECOMMENDED
Total Appropriations:		148,907.23	525,216.00	480,170.73	149,250.00
Net of Revenues & Appropriations Fund 248:		76,217.56	75,339.00	71,327.01	153,217.04

GL Number	Description	2024-25 Activity	02/28/2026		2026-27 RECOMMENDED
			Amended Budget	YTD As Of 02/28/2026	
Fund 402	DPW/PD BUILDING BOND PAYMENT				
--- Estimated Revenue ---					
402-000-692.000	OTHER FINANCING SOURCES- DEBT PROCEEDS	0.00	0.00	0.00	0.00
402-000-696.000	PROCEEDS FROM SALE OF BONDS/NOTES	0.00	0.00	0.00	0.00
402-000-699.000	TRANSFERS IN	0.00	92,000.00	0.00	50,372.50
Total Estimated Revenue:		0.00	92,000.00	0.00	50,372.50
--- Appropriations ---					
402-172-807.000	BANK FEES	0.00	0.00	0.00	0.00
402-265-968.000	DEPRECIATION	0.00	32,000.00	0.00	0.00
402-441-967.000	PROJECT COST	0.00	0.00	0.00	0.00
402-905-990.000	DEBT SERVICE - PRINCIPAL	0.00	27,000.00	0.00	22,372.50
402-905-995.000	DEBT SERVICE - INTEREST	0.00	33,000.00	29,790.00	28,000.00
402-905-995.001	DEBT SERVICE - INTEREST	0.00	0.00	0.00	0.00
402-999-999.000	TRANSFERS OUT	0.00	0.00	0.00	0.00
Total Appropriations:		0.00	92,000.00	29,790.00	50,372.50
Net of Revenues & Appropr Net of Revenues & Appropriations Fund 402:		0.00	0.00	(29,790.00)	0.00
Fund 404	DR-223007-INF Tonkin/Brown				
--- Estimated Revenue ---		\$ 3,172,833.00			
404-000-502.000	FEDERAL GRANTS	16,204.73	3,700,033.00	62,718.90	3,093,909.37
404-000-540.000	STATE GRANTS	0.00	0.00	0.00	0.00
404-000-699.000	TRANSFERS IN	0.00	0.00	0.00	0.00
Total Estimated Revenue:		16,204.73	3,700,033.00	62,718.90	3,093,909.37
--- Appropriations ---					
404-441-810.000	ENGINEERING COSTS	2,787.08	527,200.00	85,650.05	438,762.87
404-441-825.000	LAB TESTING	0.00	0.00	0.00	0.00
404-441-967.000	PROJECT COST	9,922.50	3,172,833.00	0.00	2,655,146.50
Total Appropriations:		12,709.58	3,700,033.00	85,650.05	3,093,909.37
Net of Revenues & Appropr Net of Revenues & Appropriations Fund 404:		3,495.15	0.00	(22,931.15)	0.00
Fund 405	DR-221006-INF Ross Lake				
--- Estimated Revenue ---		\$ 1,918,330.00			
405-000-502.000	FEDERAL GRANTS	0.00	3,418,330.00	175,770.55	1,742,559.45
405-000-540.000	STATE GRANTS	0.00	0.00	0.00	0.00
405-000-699.000	TRANSFERS IN	0.00	0.00	0.00	0.00
Total Estimated Revenue:		0.00	3,418,330.00	175,770.55	1,742,559.45
--- Appropriations ---					
405-441-810.000	ENGINEERING COSTS	2,763.12	1,500,000.00	210,508.32	1,532,051.13
405-441-825.000	LAB TESTING	0.00	0.00	0.00	0.00
405-441-967.000	PROJECT COST	18,482.50	1,918,330.00	0.00	210,508.32
Total Appropriations:		21,245.62	3,418,330.00	210,508.32	1,742,559.45
Net of Revenues & Appropr Net of Revenues & Appropriations Fund 405:		(21,245.62)	0.00	(34,737.77)	0.00
Fund 406	MCOLES PD Pavilion Project				
--- Estimated Revenue ---		\$ 689,409.33			
406-000-502.000	FEDERAL GRANTS	129,250.00	640,500.00	485,401.61	0.00
406-000-540.000	STATE GRANTS	0.00	0.00	0.00	0.00
406-000-699.000	TRANSFERS IN	0.00	0.00	0.00	0.00
Total Estimated Revenue:		129,250.00	640,500.00	485,401.61	0.00
--- Appropriations ---					
406-441-810.000	ENGINEERING COSTS	0.00	0.00	0.00	0.00

GL Number	Description	2024-25 Activity	02/28/2026		2026-27
			Amended Budget	YTD As Of 02/28/2026	
406-441-967.000	PROJECT COST	129,250.00	640,500.00	464,246.69	0.00
Total Appropriations:		129,250.00	640,500.00	464,246.69	0.00
Net of Revenues & Appropriations Fund 406:		0.00	0.00	21,154.92	0.00

GL Number	Description	2024-25 Activity	02/28/2026		YTD As Of 02/28/2026	2026-27 RECOMMENDED
			Amended Budget			
Fund 407	DR-224002-PLN Dam Safety Planning					
--- Estimated Revenue ---	\$	260,000.00				
407-000-502.000	FEDERAL GRANTS	0.00	0.00	195,000.00	65,000.00	
407-000-699.000	TRANSFERS IN	0.00	0.00	0.00	0.00	
Total Estimated Revenue:		0.00	0.00	195,000.00	65,000.00	
--- Appropriations ---						
407-441-810.000	ENGINEERING COSTS	0.00	0.00	0.00	0.00	
407-441-825.000	LAB TESTING	0.00	0.00	0.00	0.00	
407-441-967.000	PROJECT COST	0.00	0.00	128,656.56	65,000.00	
Total Appropriations:		0.00	0.00	128,656.56	65,000.00	
Net of Revenues & Appr	Net of Revenues & Appropriations Fund 407:	0.00	0.00	66,343.44	0.00	
Fund 409	DR-224001-PLN Storm Planning					
--- Estimated Revenue ---	\$	65,000.00				
409-000-502.000	FEDERAL GRANTS	0.00	0.00	16,250.00	48,750.00	
409-000-540.000	STATE GRANTS	0.00	0.00	0.00	0.00	
409-000-699.000	TRANSFERS IN	0.00	0.00	0.00	0.00	
Total Estimated Revenue:		0.00	0.00	16,250.00	48,750.00	
--- Appropriations ---						
409-441-810.000	ENGINEERING COSTS	0.00	0.00	54,875.00	48,750.00	
409-441-967.000	PROJECT COST	0.00	0.00	0.00	0.00	
Total Appropriations:		0.00	0.00	54,875.00	48,750.00	
Net of Revenues & Appr	Net of Revenues & Appropriations Fund 409:	0.00	0.00	(38,625.00)	0.00	
Fund 410	DR-225015-PLN Land Use Planning					
--- Estimated Revenue ---	\$	120,000.00				
410-000-502.000	FEDERAL GRANTS	0.00	0.00	90,000.00	30,000.00	
410-000-540.000	STATE GRANTS	0.00	0.00	0.00	0.00	
410-000-699.000	TRANSFERS IN	0.00	0.00	0.00	0.00	
Total Estimated Revenue:		0.00	0.00	90,000.00	30,000.00	
--- Appropriations ---						
410-441-810.000	ENGINEERING COSTS	0.00	0.00	120,000.00	30,000.00	
410-441-825.000	LAB TESTING	0.00	0.00	0.00	0.00	
410-441-967.000	PROJECT COST	0.00	0.00	0.00	0.00	
Total Appropriations:		0.00	0.00	120,000.00	30,000.00	
Net of Revenues & Appr	Net of Revenues & Appropriations Fund 410:	0.00	0.00	(30,000.00)	0.00	
Fund 431	MSHDA MI Neighborhood					
--- Estimated Revenue ---	\$	472,000.00				
431-000-539.000	FOUNDATION AND ORGANIZATION GRANTS	0.00	0.00	0.00	0.00	
431-000-540.000	STATE GRANTS	0.00	0.00	257,036.56	214,963.44	
431-000-664.000	INTEREST AND DIVIDENDS	0.00	0.00	0.00	0.00	
431-000-672.000	SPECIAL ASSESSMENTS	0.00	0.00	0.00	0.00	
431-000-695.000	BOND PROCEEDS	0.00	0.00	0.00	0.00	
431-000-699.000	TRANSFERS IN	0.00	0.00	0.00	0.00	
Total Estimated Revenue:		0.00	0.00	257,036.56	214,963.44	
--- Appropriations ---						
431-000-999.000	TRANSFERS OUT	0.00	0.00	0.00	0.00	
431-441-801.000	CONTRACTED SERVICES	0.00	0.00	223,418.50	214,963.44	
431-441-806.000	PROJECT COSTS	0.00	0.00	62.00	0.00	
Total Appropriations:		0.00	0.00	223,480.50	214,963.44	
Net of Revenues & Appr	Net of Revenues & Appropriations Fund 431:	0.00	0.00	33,556.06	0.00	

GL Number	Description	2024-25 Activity	02/28/2026	YTD As Of	2026-27
			Amended Budget	02/28/2026	RECOMMENDED
Fund 569 City Hall Bond Payment					
--- Estimated Revenue ---					
569-000-664.000	INTEREST AND DIVIDENDS	0.00	0.00	0.00	0.00
569-000-677.003	OTHER REVENUE	0.00	0.00	0.00	0.00
569-000-699.101	TRANSFER IN GF	71,331.92	41,500.00	25,186.25	41,500.00
Total Estimated Revenue:		71,331.92	41,500.00	25,186.25	41,500.00
--- Appropriations ---					
569-000-968.000	DEPRECIATION	0.00	0.00	0.00	0.00
569-000-995.000	DEBT SERVICE - INTEREST	0.00	0.00	0.00	0.00
569-265-968.000	DEPRECIATION	50,294.40	15,500.00	0.00	15,500.00
569-905-990.000	DEBT SERVICE - PRINCIPAL	0.00	0.00	0.00	0.00
569-905-995.000	DEBT SERVICE - INTEREST	41,752.87	12,000.00	11,352.50	12,000.00
569-999-999.000	TRANSFERS OUT	0.00	0.00	0.00	0.00
Total Appropriations:		92,047.27	27,500.00	11,352.50	27,500.00
Net of Revenues & Appropriations Fund 569:		(20,715.35)	14,000.00	13,833.75	14,000.00
Fund 582 Hydro Fund					
--- Estimated Revenue ---					
582-000-402.000	PROPERTY TAXES - ALLOCATED	0.00	0.00	0.00	0.00
582-000-502.000	FEDERAL GRANTS	0.00	0.00	0.00	0.00
582-000-539.000	FEDERAL GRANTS	0.00	260,000.00	0.00	0.00
582-000-540.000	STATE GRANTS	17,823.00	0.00	0.00	0.00
582-000-583.000	CONTRIBUTIONS FROM GLADWIN COUNTY	0.00	0.00	0.00	0.00
582-000-642.000	CHARGES FOR SERVICES	203,842.18	240,000.00	159,668.03	206,000.00
582-000-653.000	MISCELLANEOUS REVENUE	0.00	0.00	0.00	0.00
582-000-655.002	RESTITUTION	0.00	0.00	0.00	0.00
582-000-664.000	INTEREST AND DIVIDENDS	1,174.72	1,000.00	777.87	1,000.00
582-000-677.000	DONATIONS-PUBLIC & PRIVATE SOURCES	0.00	0.00	0.00	0.00
582-000-678.000	REIMBURSEMENTS	0.00	0.00	0.00	0.00
582-000-687.000	MISCELLANEOUS / REFUNDS	17,823.00	0.00	0.00	0.00
582-000-695.000	BOND PROCEEDS	0.00	0.00	0.00	0.00
582-000-699.000	TRANSFERS IN	0.00	0.00	0.00	0.00
Total Estimated Revenue:		240,662.90	501,000.00	160,445.90	207,000.00
--- Appropriations ---					
582-000-803.000	LEGAL	0.00	0.00	0.00	0.00
582-172-702.000	SALARIES AND WAGES-ADMIN	0.00	0.00	0.00	0.00
582-172-715.000	PAYROLL TAXES-ADMIN	0.00	0.00	0.00	0.00
582-172-716.000	EMPLOYEE BENEFITS-ADMIN	1,188.54	1,500.00	823.79	1,200.00
582-172-717.000	WORKERS COMPENSATION INSURANCE	0.00	0.00	0.00	0.00
582-172-720.000	EMPLOYEE PENSION-ADMIN	0.00	0.00	0.00	0.00
582-172-801.000	CONTRACTED SERVICES	0.00	0.00	0.00	0.00
582-441-702.000	SALARIES AND WAGES	12,804.97	13,000.00	16,457.33	13,000.00
582-441-706.000	OVERTIME	0.00	0.00	0.00	0.00
582-441-715.000	PAYROLL TAXES	986.52	1,500.00	1,256.61	1,000.00
582-441-716.000	EMPLOYEE BENEFITS	10,828.05	10,500.00	9,708.23	11,000.00
582-441-717.000	WORKERS COMPENSATION INSURANCE	0.00	0.00	0.00	0.00
582-441-720.000	EMPLOYEE PENSION	1,992.22	1,800.00	773.66	1,600.00
582-441-721.000	CELL PHONE REIMBURSEMENT	0.00	0.00	0.00	0.00
582-441-725.000	DUES AND MEMBERSHIPS	0.00	0.00	425.92	500.00
582-441-726.000	SUPPLIES	0.00	500.00	0.00	0.00
582-441-727.000	SUPPLIES	0.00	500.00	191.98	500.00
582-441-801.000	CONTRACTED SERVICES	533.15	0.00	753.04	400.00
582-441-803.000	LEGAL	0.00	0.00	0.00	0.00
582-441-804.000	INSURANCE	5,754.00	8,000.00	5,021.30	5,800.00
582-441-805.000	TRAINING	0.00	0.00	0.00	0.00
582-441-806.000	PROJECT COSTS	0.00	0.00	0.00	0.00
582-441-807.000	BANK FEES	0.00	0.00	0.00	0.00
582-441-810.000	ENGINEERING COSTS	52,670.00	260,000.00	0.00	0.00

GL Number	Description	2024-25 Activity	02/28/2026		2026-27
			Amended Budget	YTD As Of 02/28/2026	
582-441-851.000	TELEPHONE AND COMMUNICATIONS	1,599.68	2,500.00	0.00	1,600.00
582-441-853.000	TECHNOLOGY	125.00	200.00	0.00	200.00
582-441-861.000	TRAVEL, MEALS AND LODGING	0.00	0.00	0.00	0.00
582-441-863.000	TRAINING	0.00	0.00	0.00	0.00
582-441-901.000	PUBLICATIONS	0.00	0.00	0.00	0.00
582-441-921.000	UTILITIES	1,729.69	2,200.00	1,780.82	2,500.00
582-441-930.000	REPAIR & MAINTENANCE	20,049.29	15,000.00	22,285.41	10,000.00
582-441-930.001	RESERVE/REPAIRS	0.00	0.00	0.00	0.00
582-441-930.002	RESERVE/REPAIRS CONSUMERS POWER CONTRACT	0.00	0.00	0.00	0.00
582-441-941.000	EQUIPMENT RENTAL	2,613.83	3,500.00	2,413.93	1,500.00
582-441-956.000	MISCELLANEOUS	0.00	0.00	121.15	0.00
582-441-990.000	DEBT SERVICE - PRINCIPAL	0.00	37,000.00	0.00	0.00
582-441-995.000	DEBT SERVICE - INTEREST	0.00	0.00	0.00	0.00
582-441-999.000	TRANSFERS OUT	37,000.00	17,000.00	17,000.00	37,000.00
582-536-968.000	DEPRECIATION	72,422.19	80,000.00	0.00	73,000.00
582-905-995.000	DEBT SERVICE - INTEREST	45,658.80	46,000.00	43,645.27	46,000.00
Total Appropriations:		267,955.93	500,700.00	122,658.44	206,800.00
Net of Revenues & Appropriations Fund 582:		(27,293.03)	300.00	37,787.46	200.00

GL Number	Description	2024-25 Activity	02/28/2026	YTD As Of	2026-27
			Amended Budget	02/28/2026	RECOMMENDED
Fund 590	Sewer Fund				
--- Estimated Revenue ---					
590-000-402.000	PROPERTY TAXES - ALLOCATED	0.00	0.00	0.00	0.00
590-000-502.000	FEDERAL GRANTS	7,203.27	0.00	0.00	0.00
590-000-528.000	OTHER FEDERAL GRANTS (COVID)	0.00	0.00	0.00	0.00
590-000-539.000	FOUNDATION AND ORGANIZATION GRANTS	0.00	0.00	0.00	0.00
590-000-540.000	STATE GRANTS	0.00	0.00	0.00	0.00
590-000-642.000	CHARGES FOR SERVICES	0.00	0.00	0.00	0.00
590-000-653.000	MISCELLANEOUS REVENUE	0.00	0.00	0.00	0.00
590-000-662.000	SEWER REVENUE	405,042.88	395,000.00	324,230.13	410,000.00
590-000-664.000	INTEREST AND DIVIDENDS	4,985.64	3,500.00	2,949.37	4,000.00
590-000-667.000	POLICE REPORTS	0.00	0.00	0.00	0.00
590-000-670.000	CHARGES FOR SERVICES	0.00	0.00	0.00	0.00
590-000-676.000	EQUIPMENT RENTAL	0.00	0.00	0.00	0.00
590-000-687.000	MISCELLANEOUS / REFUNDS	977.27	0.00	70.00	100.00
590-000-695.000	BOND PROCEEDS	0.00	0.00	0.00	0.00
590-000-699.000	TRANSFERS IN	0.00	0.00	0.00	0.00
Total Estimated Revenue:		418,209.06	398,500.00	327,249.50	414,100.00
--- Appropriations ---					
590-172-702.000	SALARIES AND WAGES-ADMIN	0.00	0.00	0.00	0.00
590-172-715.000	PAYROLL TAXES-ADMIN	0.00	0.00	0.00	0.00
590-172-716.000	EMPLOYEE BENEFITS-ADMIN	2,377.08	2,200.00	1,647.54	2,200.00
590-172-717.000	WORKERS COMPENSATION INSURANCE	0.00	0.00	0.00	0.00
590-172-720.000	EMPLOYEE PENSION-ADMIN	0.00	0.00	0.00	0.00
590-172-801.000	CONTRACTED SERVICES	0.00	0.00	0.00	0.00
590-191-702.000	SALARIES AND WAGES	(374.14)	0.00	0.00	0.00
590-191-715.000	PAYROLL TAXES	0.00	0.00	0.00	0.00
590-191-716.000	EMPLOYEE BENEFITS	0.00	0.00	0.00	0.00
590-191-717.000	WORKERS COMPENSATION INSURANCE	0.00	0.00	0.00	0.00
590-191-720.000	EMPLOYEE PENSION	0.00	0.00	0.00	0.00
590-253-702.000	SALARIES AND WAGES	0.00	0.00	0.00	0.00
590-253-715.000	PAYROLL TAXES	0.00	0.00	0.00	0.00
590-253-716.000	EMPLOYEE BENEFITS	0.00	0.00	0.00	0.00
590-253-717.000	WORKERS COMPENSATION INSURANCE	0.00	0.00	0.00	0.00
590-253-720.000	EMPLOYEE PENSION	0.00	0.00	0.00	0.00
590-441-702.000	SALARIES AND WAGES	25,058.83	25,000.00	14,216.38	20,000.00
590-441-706.000	OVERTIME	0.00	0.00	0.00	0.00
590-441-715.000	PAYROLL TAXES	1,914.21	2,500.00	1,086.54	1,500.00
590-441-716.000	EMPLOYEE BENEFITS	11,489.00	10,000.00	9,698.44	11,000.00
590-441-717.000	WORKERS COMPENSATION INSURANCE	0.00	0.00	0.00	0.00
590-441-718.000	UNEMPLOYMENT COMPENSATION	0.00	0.00	0.00	0.00
590-441-720.000	EMPLOYEE PENSION	6,491.38	6,200.00	2,513.79	6,000.00
590-441-721.000	CELL PHONE REIMBURSEMENT	0.00	0.00	0.00	0.00
590-441-725.000	DUES AND MEMBERSHIPS	96.90	0.00	1,284.52	2,000.00
590-441-726.000	SUPPLIES	1,416.80	1,500.00	736.86	1,500.00
590-441-729.000	POSTAGE	7,017.85	5,500.00	5,670.73	6,500.00
590-441-801.000	CONTRACTED SERVICES	576.71	1,000.00	1,843.20	1,000.00
590-441-803.000	LEGAL	0.00	0.00	0.00	0.00
590-441-804.000	INSURANCE	2,171.00	3,500.00	5,021.30	2,300.00
590-441-805.000	TRAINING	805.00	750.00	585.00	800.00
590-441-806.000	PROJECT COSTS	0.00	0.00	0.00	0.00
590-441-807.000	BANK FEES	0.00	0.00	0.00	0.00
590-441-810.000	ENGINEERING COSTS	0.00	0.00	0.00	0.00
590-441-825.000	LAB TESTING	20,878.70	15,000.00	17,637.00	20,000.00
590-441-826.000	PERMITS	7,500.00	8,000.00	7,372.22	8,000.00
590-441-851.000	TELEPHONE AND COMMUNICATIONS	1,750.99	2,000.00	1,148.05	1,800.00
590-441-853.000	TECHNOLOGY	239.13	350.00	4,778.91	350.00
590-441-861.000	TRAVEL, MEALS AND LODGING	0.00	0.00	0.00	0.00
590-441-901.000	PUBLICATIONS	0.00	0.00	338.75	400.00
590-441-903.000	PUBLIC NOTICE	0.00	0.00	0.00	0.00

GL Number	Description	2024-25 Activity	02/28/2026		2026-27
			Amended Budget	YTD As Of 02/28/2026	
590-441-921.000	UTILITIES	38,430.18	33,000.00	34,022.41	38,000.00
590-441-930.000	REPAIR & MAINTENANCE	14,740.40	26,000.00	4,644.61	4,500.00
590-441-941.000	EQUIPMENT RENTAL	0.00	0.00	0.00	0.00
590-441-956.000	MISCELLANEOUS	0.00	0.00	0.00	0.00
590-441-965.000	REPLACEMENT FUND	0.00	30,000.00	0.00	30,000.00
590-441-990.000	DEBT SERVICE - PRINCIPAL	0.00	60,000.00	0.00	60,000.00
590-441-995.000	DEBT SERVICE - INTEREST	0.00	0.00	0.00	0.00
590-441-999.000	TRANSFERS OUT	115,000.00	35,000.00	29,500.00	29,500.00
590-536-941.000	EQUIPMENT RENTAL	17,731.63	14,000.00	10,291.08	20,000.00
590-536-968.000	ACCUMULATED DEPRECIATION	112,623.34	60,000.00	0.00	60,000.00
590-905-995.000	DEBT SERVICE - INTEREST	34,838.75	55,000.00	31,918.75	55,000.00
Total Appropriations:		422,773.74	396,500.00	185,956.08	382,350.00
Net of Revenues & Appropriations Fund 590:		(4,564.68)	2,000.00	141,293.42	31,750.00

GL Number	Description	2024-25 Activity	02/28/2026		YTD As Of 02/28/2026	2026-27 RECOMMENDED
			Amended Budget			
Fund 591	Water Fund					
--- Estimated Revenue ---	\$	10,300,000.00				
591-000-402.000	PROPERTY TAXES - ALLOCATED	0.00	0.00	0.00	0.00	0.00
591-000-502.000	FEDERAL GRANTS	103,776.20	0.00	0.00	0.00	0.00
591-000-502.001	EJP WATERMAIN EXT. GRANT	0.00	0.00	0.00	0.00	0.00
591-000-539.000	FEDERAL GRANTS	678,694.21	9,800,000.00	3,034,306.53	6,765,693.47	
591-000-540.000	STATE GRANTS	0.00	0.00	0.00	0.00	0.00
591-000-642.000	CHARGES FOR SERVICES	0.00	0.00	0.00	0.00	0.00
591-000-653.000	MISCELLANEOUS REVENUE	170.87	0.00	0.00	0.00	0.00
591-000-662.000	SEWER REVENUE	1,953.98	1,900.00	2,352.50	2,000.00	
591-000-664.000	INTEREST AND DIVIDENDS	0.00	0.00	0.00	0.00	0.00
591-000-667.000	POLICE REPORTS	0.00	0.00	0.00	0.00	0.00
591-000-670.000	CHARGES FOR SERVICES	488,402.82	480,000.00	381,926.58	480,000.00	
591-000-678.000	REIMBURSEMENTS	645.63	0.00	0.00	0.00	0.00
591-000-695.000	BOND PROCEEDS	0.00	0.00	0.00	0.00	0.00
591-000-699.000	TRANSFERS IN	0.00	0.00	0.00	0.00	0.00
Total Estimated Revenue:		1,273,643.71	10,281,900.00	3,418,585.61	7,247,693.47	
--- Appropriations ---						
591-000-804.000	INSURANCE	0.00	0.00	0.00	0.00	0.00
591-172-702.000	SALARIES AND WAGES-ADMIN	0.00	0.00	0.00	0.00	0.00
591-172-715.000	PAYROLL TAXES-ADMIN	0.00	0.00	0.00	0.00	0.00
591-172-716.000	EMPLOYEE BENEFITS-ADMIN	2,377.38	2,200.00	1,647.54	2,100.00	
591-172-717.000	WORKERS COMPENSATION INSURANCE	0.00	0.00	0.00	0.00	0.00
591-172-720.000	EMPLOYEE PENSION-ADMIN	0.00	0.00	0.00	0.00	0.00
591-172-801.000	CONTRACTED SERVICES	0.00	0.00	0.00	0.00	0.00
591-191-702.000	SALARIES AND WAGES	337.46	0.00	0.00	0.00	0.00
591-191-715.000	PAYROLL TAXES	0.00	0.00	0.00	0.00	0.00
591-191-716.000	EMPLOYEE BENEFITS	0.00	0.00	0.00	0.00	0.00
591-191-717.000	WORKERS COMPENSATION INSURANCE	0.00	0.00	0.00	0.00	0.00
591-191-720.000	EMPLOYEE PENSION	0.00	0.00	0.00	0.00	0.00
591-253-702.000	SALARIES AND WAGES	0.00	0.00	0.00	0.00	0.00
591-253-715.000	PAYROLL TAXES	0.00	0.00	0.00	0.00	0.00
591-253-716.000	EMPLOYEE BENEFITS	0.00	0.00	0.00	0.00	0.00
591-253-717.000	WORKERS COMPENSATION INSURANCE	0.00	0.00	0.00	0.00	0.00
591-253-720.000	EMPLOYEE PENSION	0.00	0.00	0.00	0.00	0.00
591-441-702.000	SALARIES AND WAGES	30,843.73	31,000.00	25,097.00	31,000.00	
591-441-706.000	OVERTIME	0.00	0.00	0.00	0.00	0.00
591-441-715.000	PAYROLL TAXES	2,353.50	3,100.00	1,919.36	2,500.00	
591-441-716.000	EMPLOYEE BENEFITS	11,464.00	10,000.00	9,698.46	11,000.00	
591-441-717.000	WORKERS COMPENSATION INSURANCE	0.00	0.00	0.00	0.00	0.00
591-441-718.000	UNEMPLOYMENT COMPENSATION	0.00	0.00	0.00	0.00	0.00
591-441-720.000	EMPLOYEE PENSION	7,668.96	7,500.00	2,984.18	6,000.00	
591-441-721.000	CELL PHONE REIMBURSEMENT	0.00	0.00	0.00	0.00	0.00
591-441-725.000	DUES AND MEMBERSHIPS	550.00	600.00	1,907.76	2,000.00	
591-441-726.000	SUPPLIES	7,556.54	7,000.00	5,262.76	7,000.00	
591-441-729.000	POSTAGE	2,509.94	3,500.00	1,349.36	2,500.00	
591-441-801.000	CONTRACTED SERVICES	121,678.26	5,000.00	843.20	0.00	
591-441-803.000	LEGAL	0.00	0.00	0.00	0.00	0.00
591-441-804.000	INSURANCE	3,031.00	3,500.00	10,042.60	3,200.00	
591-441-805.000	TRAINING	282.00	300.00	250.17	300.00	
591-441-806.000	PROJECT COSTS	0.00	0.00	0.00	0.00	0.00
591-441-807.000	BANK FEES	0.00	0.00	0.00	0.00	0.00
591-441-810.000	ENGINEERING COSTS	0.00	3,000.00	0.00	0.00	0.00
591-441-825.000	LAB TESTING	2,231.00	4,000.00	2,006.00	2,500.00	
591-441-851.000	TELEPHONE AND COMMUNICATIONS	9,307.69	8,600.00	5,113.74	8,600.00	
591-441-853.000	TECHNOLOGY	776.76	1,000.00	1,205.64	1,000.00	
591-441-861.000	TRAVEL, MEALS AND LODGING	0.00	0.00	0.00	0.00	0.00
591-441-863.000	TRAINING	0.00	0.00	285.00	500.00	
591-441-901.000	PUBLICATIONS	0.00	0.00	442.10	500.00	
591-441-903.000	PUBLIC NOTICE	0.00	0.00	0.00	0.00	0.00

GL Number	Description	2024-25 Activity	02/28/2026		2026-27 RECOMMENDED
			Amended Budget	YTD As Of 02/28/2026	
591-441-921.000	UTILITIES	25,293.81	23,000.00	25,919.10	30,000.00
591-441-930.000	REPAIR & MAINTENANCE	16,651.37	20,000.00	9,174.20	20,000.00
591-441-941.000	EQUIPMENT RENTAL	0.00	0.00	0.00	0.00
591-441-956.000	MISCELLANEOUS	0.00	0.00	50.00	0.00
591-441-965.000	REPLACEMENT FUND	0.00	25,000.00	0.00	25,000.00
591-441-970.000	CAPITAL OUTLAY	0.00	9,800,000.00	3,038,006.53	6,761,993.47
591-441-990.000	DEBT SERVICE - PRINCIPAL	0.00	34,000.00	0.00	0.00
591-441-995.000	DEBT SERVICE - INTEREST	0.00	0.00	0.00	0.00
591-441-999.000	TRANSFERS OUT	0.00	0.00	0.00	0.00
591-536-941.000	EQUIPMENT RENTAL	15,071.64	15,000.00	5,553.58	15,000.00
591-536-968.000	DEPRECIATION	111,750.58	80,000.00	0.00	80,000.00
591-850-999.000	TRANSFERS OUT	30,000.00	150,000.00	129,500.00	29,500.00
591-905-995.000	DEBT SERVICE - INTEREST	39,940.12	44,000.00	40,578.75	40,000.00
Total Appropriations:		441,675.74	10,281,300.00	3,318,837.03	7,082,193.47
Net of Revenues & Appropriations Fund 591:		831,967.97	600.00	99,748.58	165,500.00
Fund 596 Rubbish & Recycling Fund					
--- Estimated Revenue ---					
596-000-402.000	PROPERTY TAXES - ALLOCATED	0.00	0.00	0.00	0.00
596-000-502.000	FEDERAL GRANTS	0.00	0.00	0.00	0.00
596-000-539.000	FOUNDATION AND ORGANIZATION GRANTS	0.00	0.00	0.00	0.00
596-000-540.000	STATE GRANTS	0.00	0.00	0.00	0.00
596-000-626.000	REFUSE COLLECTION CHARGES	78,028.60	70,000.00	65,980.79	78,000.00
596-000-642.000	CHARGES FOR SERVICES	0.00	0.00	0.00	0.00
596-000-653.000	MISCELLANEOUS REVENUE	0.00	0.00	0.00	0.00
596-000-664.000	INTEREST AND DIVIDENDS	0.00	0.00	0.00	0.00
596-000-667.000	POLICE REPORTS	0.00	0.00	0.00	0.00
596-000-699.000	INTEREST AND DIVIDENDS	0.00	0.00	0.00	0.00
596-000-699.101	TRANSFER IN FROM GF	70,000.00	70,000.00	0.00	70,000.00
Total Estimated Revenue:		148,028.60	140,000.00	65,980.79	148,000.00
--- Appropriations ---					
596-441-702.000	SALARIES AND WAGES	0.00	0.00	0.00	0.00
596-441-715.000	PAYROLL TAXES	0.00	0.00	0.00	0.00
596-441-716.000	EMPLOYEE BENEFITS	0.00	0.00	0.00	0.00
596-441-717.000	WORKERS COMPENSATION INSURANCE	0.00	0.00	0.00	0.00
596-441-720.000	EMPLOYEE PENSION	196.16	250.00	78.21	200.00
596-441-721.000	CELL PHONE REIMBURSEMENT	0.00	0.00	0.00	0.00
596-441-726.000	SUPPLIES	0.00	0.00	0.00	0.00
596-441-801.000	CONTRACTED SERVICES	729.37	900.00	84.32	0.00
596-441-806.000	PROJECT COSTS	0.00	0.00	0.00	0.00
596-441-853.000	TECHNOLOGY	0.00	0.00	0.00	0.00
596-441-901.000	PUBLICATIONS	0.00	0.00	0.00	0.00
596-441-956.000	MISCELLANEOUS	0.00	0.00	0.00	0.00
596-528-801.000	CONTRACTED SERVICES	67,002.22	74,000.00	70,032.29	68,000.00
596-850-999.000	TRANSFERS OUT	0.00	0.00	0.00	0.00
Total Appropriations:		67,927.75	75,150.00	70,194.82	68,200.00
Net of Revenues & Appropriations Fund 596:		80,100.85	64,850.00	(4,214.03)	79,800.00

GL Number	Description	2024-25 Activity	02/28/2026		2026-27 RECOMMENDED
			Amended Budget	YTD As Of 02/28/2026	
Fund 638	DPW Equipment Revolving Fund				
--- Estimated Revenue ---					
638-000-402.000	PROPERTY TAXES - ALLOCATED	0.00	0.00	0.00	0.00
638-000-502.000	FEDERAL GRANTS	0.00	0.00	0.00	0.00
638-000-539.000	FEDERAL GRANTS	0.00	0.00	0.00	0.00
638-000-540.000	STATE GRANTS	0.00	0.00	0.00	0.00
638-000-642.000	CHARGES FOR SERVICES	0.00	0.00	0.00	0.00
638-000-653.000	MISCELLANEOUS REVENUE	0.00	0.00	77.94	0.00
638-000-664.000	INTEREST AND DIVIDENDS	0.00	0.00	0.00	0.00
638-000-676.000	EQUIPMENT RENTAL	81,813.16	66,000.00	60,373.12	69,500.00
638-000-678.000	REIMBURSEMENTS	0.00	0.00	240.00	0.00
638-000-693.000	SALE OF CAPITAL ASSETS	295.18	0.00	0.00	0.00
638-000-695.000	BOND PROCEEDS	0.00	0.00	0.00	0.00
638-000-699.000	TRANSFERS IN	170,000.00	25,000.00	0.00	20,000.00
Total Estimated Revenue:		252,108.34	91,000.00	60,691.06	89,500.00
--- Appropriations ---					
638-441-702.000	SALARIES AND WAGES	28,223.01	27,000.00	25,198.11	27,000.00
638-441-715.000	PAYROLL TAXES	2,166.02	2,700.00	1,925.07	2,700.00
638-441-716.000	EMPLOYEE BENEFITS	10,026.50	9,500.00	6,973.44	8,000.00
638-441-717.000	WORKERS COMPENSATION INSURANCE	0.00	0.00	0.00	0.00
638-441-720.000	EMPLOYEE PENSION	1,150.49	1,500.00	440.50	1,000.00
638-441-721.000	CELL PHONE REIMBURSEMENT	0.00	0.00	0.00	0.00
638-441-725.000	DUES AND MEMBERSHIPS	0.00	0.00	98.50	100.00
638-441-726.000	SUPPLIES	16,331.73	14,800.00	10,736.56	14,000.00
638-441-727.000	SUPPLIES	302.74	500.00	523.27	300.00
638-441-760.000	MINOR EQUIPMENT	0.00	0.00	0.00	0.00
638-441-801.000	CONTRACTED SERVICES	34.36	50.00	84.32	0.00
638-441-803.000	LEGAL	0.00	0.00	0.00	0.00
638-441-804.000	INSURANCE	772.00	850.00	0.00	800.00
638-441-805.000	TRAINING	0.00	0.00	0.00	0.00
638-441-806.000	PROJECT COSTS	2,525.13	3,500.00	0.00	0.00
638-441-851.000	TELEPHONE AND COMMUNICATIONS	0.00	0.00	0.00	0.00
638-441-853.000	TECHNOLOGY	0.00	0.00	0.00	0.00
638-441-861.000	TRAVEL, MEALS AND LODGING	0.00	0.00	0.00	0.00
638-441-880.000	PROMOTION	0.00	0.00	0.00	0.00
638-441-901.000	PUBLICATIONS	0.00	0.00	0.00	0.00
638-441-921.000	UTILITIES	0.00	0.00	0.00	0.00
638-441-930.000	REPAIR & MAINTENANCE	67,211.14	30,000.00	27,140.07	20,000.00
638-441-956.000	MISCELLANEOUS	0.00	0.00	0.00	0.00
638-441-968.000	DEPRECIATION	27,966.62	0.00	0.00	0.00
638-441-970.000	CAPITAL OUTLAY	0.00	0.00	4,293.20	5,400.00
638-441-990.000	DEBT SERVICE - PRINCIPAL	0.00	0.00	0.00	0.00
638-441-995.000	DEBT SERVICE - INTEREST	627.65	0.00	0.00	0.00
638-850-999.000	TRANSFERS OUT	0.00	0.00	0.00	0.00
Total Appropriations:		157,337.39	90,400.00	77,413.04	79,300.00
Net of Revenues & Appropriations Fund 638:		94,770.95	600.00	(16,721.98)	10,200.00