

**City of Madison
FY 26/27 Budget**



FY 2026-2027 Budget Summary

Revenues:

General Fund		\$ 6,376,340.00
Enterprise Fund		
Water/Wastewater	\$ 5,705,460.00	
Natural Gas	\$ 1,404,880.00	
Sanitation	\$ 763,670.00	
Warehouse	\$ 97,620.00	
Superfund	\$ 155,000.00	
		\$ 8,126,630.00
Total Operating Revenues:		\$ 14,502,970.00

Expenditures:

General Fund		
Administration	\$ 548,480.00	
Fire	\$ 1,016,665.00	
Police	\$ 2,075,390.00	
Public Works	\$ 2,535,495.00	
Community Development	\$ 200,310.00	
		\$ 6,376,340.00
Enterprise Fund		
Water	\$ 2,517,950.00	
Wastewater	\$ 3,187,510.00	
Natural Gas	\$ 1,404,880.00	
Sanitation	\$ 763,670.00	
Warehouse	\$ 97,620.00	
Superfund	\$ 155,000.00	
		\$ 8,126,630.00
Total Operating Expenses:		\$ 14,502,970.00

Special Funds Revenues

Impact Fees	\$ 22,805.00	
CDBG	\$ 950,000.00	
Community Redevelopment	\$ 1,824,105.00	
Law Enforcement Education	\$ 7,020.00	
American Rescue Plan Act	\$ 154,805.00	
		\$ 2,958,735.00

Special Funds Expenses

Impact Fees	\$ 22,805.00	
CDBG	\$ 950,000.00	
Community Redevelopment	\$ 1,824,105.00	
Law Enforcement Education	\$ 7,020.00	
American Rescue Plan Act	\$ 154,805.00	
		\$ 2,958,735.00

FY 26/27 "Capital Outlay" Detail

Administrative Department	\$	-	
Fire Department	\$	-	
Police Department	\$	227,300.00	4 new vehicles through USDA 100% grant
Public Works Department			
Community Development	\$	-	
Water Department			
Wastewater Department	\$	12,840.00	SCADA upgrades
Natural Gas Department			
Sanitation Department			
Warehouse/Purchasing Department	\$	-	

FY 26/27 "Capital Leases" Detail

	Annual Payment		
Fire Department	\$	12,545.00	2024 Truck for Chief
Sanitation Department	\$	234,000.00	(2) Grappler Trucks & (1) Rear-End Loader Garbage Truck

General Fund Revenues	FY 24/25 Budget	FY 25/26 Budget	FY 26/27 Budget
1031111 · 10Current Ad Valorem 95%	\$ 797,865.00	\$ 838,330.00	\$ 892,385.00
1031241 · 10Local Option Fuel Tax	\$ 432,710.00	\$ 431,720.00	\$ 411,335.00
1031242 · 10New Local Option Gas Tax	\$ 143,240.00	\$ 136,200.00	\$ 135,775.00
1031243 · 10Small County Surtax	\$ 50,000.00	\$ -	\$ -
1031320 · 10Electric Franchise	\$ 338,810.00	\$ 320,430.00	\$ 311,460.00
1031330 · 10Communication Services	\$ 87,400.00	\$ 94,935.00	\$ 96,245.00
1031340 · 10Electric Service	\$ 396,515.00	\$ 446,630.00	\$ 424,830.00
1031350 · 10Utility Service, City	\$ 95,175.00	\$ 104,000.00	\$ 106,000.00
1031360 · 10Propane Service	\$ 7,000.00	\$ 9,250.00	\$ 6,200.00
1032100 · 10Occupational Licenses	\$ 18,000.00	\$ 21,500.00	\$ 21,500.00
1032200 · 10Zoning, Land Use Amendments	\$ 2,500.00	\$ 2,500.00	\$ 2,500.00
1032900 · 10Misc Permits	\$ 1,000.00	\$ 500.00	\$ 500.00
1033400 · 10State Grants	\$ 1,765,640.00	\$ -	\$ 1,580,270.00
1033110 · Federal Grants	\$ -	\$ -	\$ 227,130.00
1033512 · 10State Revenue Sharing	\$ 161,125.00	\$ 159,460.00	\$ 154,385.00
1033514 · 10Mobile Home Licenses	\$ 1,500.00	\$ 1,600.00	\$ 2,500.00
1033515 · 10Alcoholic Beverage Lic	\$ 2,000.00	\$ 2,000.00	\$ 2,500.00
1033542 · 10Local 1/2 Cent Sales Tax	\$ 109,430.00	\$ 106,745.00	\$ 100,020.00
1033721 · 10County Fire Response	\$ 10,000.00	\$ 1,000.00	\$ -
1034180 · 10Building Permit Fees	\$ 32,000.00	\$ 49,000.00	\$ 45,000.00
1035900 · 10Law Enforcement Judgements	\$ 2,500.00	\$ 12,000.00	\$ 10,500.00
1035912 · 10Copying / Notarizing	\$ 550.00	\$ 550.00	\$ 550.00
1036410 · 10Cemetery Lots	\$ 5,000.00	\$ 5,000.00	\$ 10,000.00
1036429 · 10Other Income	\$ 10,000.00	\$ 10,000.00	\$ 10,000.00
1036430 · 10DOT Traffic Signal Maint	\$ 56,290.00	\$ 57,980.00	\$ 59,705.00
1036910 · 10Cemetery Sexton Fees	\$ 2,800.00	\$ 2,800.00	\$ 2,400.00
1038210 · 10Transfers In (Ent Fund)	\$ 1,435,255.00	\$ 1,393,220.00	\$ 1,662,650.00
1038320 · 10Fund Bal Carry Forward	\$ 167,170.00	\$ 160,095.00	\$ 100,000.00
	\$ 6,131,475.00	\$ 4,367,445.00	\$ 6,376,340.00

DOT SCOP Meeting Ave & Old CC

USDA Grant for 4 police vehicles

Admin Department Expenses	FY 24/25 Budget	FY 25/26 Budget	FY 26/27 Budget
1110090 · 11Salaries - Commissioners	\$ 55,045.00	\$ 55,045.00	\$76,650.00
1110100 · 11Salaries - Executive	\$ 147,750.00	\$ 182,745.00	\$172,870.00
1110140 · 11FICA Taxes	\$ 15,515.00	\$ 18,190.00	\$19,090.00
1110150 · 11Retirement Contributions	\$ 18,640.00	\$ 29,105.00	\$22,405.00
1110160 · 11Life & Health Benefit	\$ 34,485.00	\$ 39,460.00	\$47,800.00
1110170 · 11Workmen's Compensation	\$ 550.00	\$ 680.00	\$715.00
1120210 · 11Audit	\$ 3,000.00	\$ 3,500.00	\$3,500.00
1120220 · 11Facility Maint/Janitorial	\$ 3,000.00	\$ 10,000.00	\$10,000.00
1120230 · 11Legal	\$ 15,000.00	\$ 15,000.00	\$15,000.00
1120290 · 11Other Prof Services	\$ 25,000.00	\$ 30,000.00	\$46,000.00
1130310 · 11Communications	\$ 6,500.00	\$ 7,500.00	\$8,100.00
1130320 · 11Freight and Postage	\$ 100.00	\$ 100.00	\$100.00
1130330 · 11Utility Services	\$ 7,500.00	\$ 7,500.00	\$7,500.00
1130340 · 11Rentals and Leases	\$ 5,100.00	\$ 5,300.00	\$5,300.00
1130350 · 11Insurance	\$ 41,150.00	\$ 42,725.00	\$46,750.00
1130360 · 11Vehicle/Equip R&M	\$ 500.00	\$ 500.00	\$500.00
1130380 · 11Advertising	\$ 2,500.00	\$ 3,000.00	\$3,500.00
1140410 · 11Office Supplies/Equip	\$ 5,000.00	\$ 5,000.00	\$5,000.00
1140420 · 11Fuels/Lubricants	\$ 250.00	\$ 500.00	\$1,200.00
1140440 · 11Uniforms	\$ 250.00	\$ 250.00	\$750.00
1140460 · 11Books and Publications	\$ 50.00	\$ 50.00	\$50.00
1140470 · 11Prof Memberships/Conf	\$ 4,000.00	\$ 4,000.00	\$5,000.00
1150580 · 11Safety Gear Equipment/Machinery	\$ -	\$ -	\$0.00
1150590 · 11Capital Outlay	\$ 14,000.00	\$ -	\$0.00
1170750 · 11Mileage/Meals/Lodging	\$ 2,000.00	\$ 2,000.00	\$20,000.00
1170760 · 11Training/Seminars	\$ 500.00	\$ 500.00	\$500.00
1190900 · 11Contributions/Grant Match	\$ 17,000.00	\$ 30,200.00	\$30,200.00
1190930 · 11Contingency	\$ -	\$ -	\$0.00
	\$ 424,385.00	\$ 492,850.00	\$ 548,480.00

Fire Department Expenses	FY 24/25 Budget	FY 25/26 Budget	FY 26/27 Budget
1210110 · 12Regular Wages & Salaries	\$ 455,205.00	\$ 346,390.00	\$ 353,720.00
1210110 - 12Part-Time	\$ 10,000.00	\$ 93,705.00	\$ 2,500.00
1210120 · 12Overtime	\$ 25,000.00	\$ 15,000.00	\$ 1,000.00
1210140 · 12FICA Taxes	\$ 36,735.00	\$ 34,815.00	\$ 40,450.00
1210150 · 12Retirement Contributions	\$ 131,810.00	\$ 115,645.00	\$ 121,200.00
1210160 · 12Life & Health Benefit	\$ 140,160.00	\$ 116,965.00	\$ 126,655.00
1210170 · 12Workmen's Compensation	\$ 35,855.00	\$ 45,355.00	\$ 48,505.00
1220210 · 12Audit	\$ 3,000.00	\$ 3,500.00	\$ 3,500.00
1220220 · 12Facility Maint/Janitorial	\$ 3,000.00	\$ 2,500.00	\$ 2,500.00
1220230 · 12Legal	\$ 500.00	\$ 500.00	\$ 500.00
1220290 · 12Other Prof Services	\$ 7,500.00	\$ 7,500.00	\$ -
1230310 · 12Communications	\$ 6,500.00	\$ 6,700.00	\$ 500.00
1230330 · 12Utility Services	\$ 8,500.00	\$ 8,500.00	\$ 4,000.00
1230340 · 12Rentals and Leases	\$ 1,000.00	\$ 1,000.00	\$ -
1230341 · 12Capital Leases	\$ 12,000.00	\$ 12,545.00	\$ 12,545.00
1230350 · 12Insurance	\$ 65,850.00	\$ 68,405.00	\$ 74,890.00
1230360 · 12Vehicle/Equip R&M	\$ 15,000.00	\$ 15,000.00	\$ 500.00
1230380 · 12Advertising	\$ 100.00	\$ 100.00	\$ -
1240410 · 12Office Supplies/Equip	\$ 1,000.00	\$ 500.00	\$ -
1240420 · 12Fuels/Lubricants	\$ 7,000.00	\$ 4,500.00	\$ 500.00
1240430 · 12Chem/Paint/Applicants	\$ 250.00	\$ 250.00	\$ -
1240440 · 12Uniforms	\$ 2,500.00	\$ 2,500.00	\$ -
1240460 · 12Books and Publications	\$ 1,300.00	\$ -	\$ -
1240470 · 12Prof Memberships/Conf	\$ 500.00	\$ 500.00	\$ -
1250570 · 12Tools/Small Machines	\$ 3,000.00	\$ 1,000.00	\$ -
1250580 · 12Safety Gear/Equip/Machinery	\$ 19,000.00	\$ 13,000.00	\$ -
1250590 · 12Capital Outlay	\$ -	\$ -	\$ -
1260640 - 12Interest Payments	\$ 2,985.00	\$ 2,540.00	\$ 2,385.00
1260650 - 12Principal Payments	\$ 8,000.00	\$ 8,400.00	\$ 8,600.00
1270750 · 12Mileage/Meals/Lodging	\$ 500.00	\$ 500.00	\$ -
1270760 · 12Training/Seminars	\$ 2,000.00	\$ 1,765.00	\$ -
1280880 · 12Materials & Aggregates	\$ 200.00	\$ 200.00	\$ -
1280890 · 12Hardware/Electrical Supplies	\$ 4,100.00	\$ 200.00	\$ -
1290930 · 12Contingency	\$ 54,970.00	\$ -	\$ 212,215.00
	\$ 1,065,020.00	\$ 929,980.00	\$ 1,016,665.00

Police Department Expenses	FY 24/25 Budget	FY 25/26 Budget	FY 26/27 Budget
1310110 · 13Regular Wages & Salaries	\$ 752,000.00	\$ 840,390.00	\$ 816,225.00
1310120 · 13Overtime	\$ 25,000.00	\$ 25,000.00	\$ 25,000.00
1310140 · 13FICA Taxes	\$ 59,440.00	\$ 66,205.00	\$ 64,355.00
1310150 · 13Retirement Contributions	\$ 248,640.00	\$ 266,390.00	\$ 268,235.00
1310160 · 13Life & Health Benefit	\$ 237,995.00	\$ 284,095.00	\$ 290,595.00
1310170 · 13Workmen's Compensation	\$ 37,950.00	\$ 47,965.00	\$ 51,295.00
1310190 · 13Community Policing	\$ 5,000.00	\$ 10,000.00	\$ 10,000.00
1320210 · 13Audit	\$ 3,000.00	\$ 3,500.00	\$ 3,500.00
1320220 · 13Facility Maint/Janitorial	\$ 8,500.00	\$ 3,500.00	\$ 2,500.00
1320230 · 13Legal	\$ 3,000.00	\$ 3,000.00	\$ 3,000.00
1320290 · 13Other Prof Services	\$ 20,000.00	\$ 25,000.00	\$ 30,000.00
1330310 · 13Communications	\$ 25,000.00	\$ 25,000.00	\$ 36,000.00
1330330 · 13Utility Services	\$ 9,100.00	\$ 10,000.00	\$ 10,000.00
1330340 · 13Rentals and Leases	\$ 4,000.00	\$ 4,500.00	\$ 4,500.00
1330350 · 13Insurance	\$ 106,525.00	\$ 110,655.00	\$ 121,150.00
1330360 · 13Vehicle/Equip R&M	\$ 25,000.00	\$ 30,000.00	\$ 30,000.00
1330370 · 13Printing and Binding	\$ -	\$ -	\$ -
1330380 · 13Advertising	\$ 500.00	\$ 500.00	\$ 500.00
1340410 · 13Office Supplies/Equip	\$ 3,000.00	\$ 2,000.00	\$ 3,000.00
1340420 · 13Fuels/Lubricants	\$ 52,000.00	\$ 45,000.00	\$ 48,000.00
1340440 · 13Uniforms	\$ 5,000.00	\$ 2,500.00	\$ 2,500.00
1340470 · 13Prof Memberships/Conf	\$ 2,500.00	\$ 2,500.00	\$ 5,000.00
1350580 · 13Safety Gear/Equip/Machinery	\$ 20,000.00	\$ 1,000.00	\$ 5,000.00
1350590 · 13Capital Outlay	\$ 99,500.00	\$ -	\$ 227,300.00
1360640 · 13Interest Expense	\$ 3,800.00	\$ 3,660.00	\$ 3,580.00
1360650 · 13Principal Payments	\$ 3,435.00	\$ 3,570.00	\$ 3,655.00
1370750 · 13Mileage/Meals/Lodging	\$ 2,500.00	\$ 3,000.00	\$ 3,000.00
1370760 · 13Training/Seminars	\$ 5,000.00	\$ 15,000.00	\$ 5,000.00
1390920 · 13Investigations	\$ 5,500.00	\$ 2,500.00	\$ 2,500.00
1390930 · 13Contingency	\$ -	\$ -	\$ -
	\$ 1,772,885.00	\$ 1,836,430.00	\$ 2,075,390.00

Public Works Department Expenses	FY 24/25 Budget	FY 25/26 Budget	FY 26/27 Budget
1410110 · 14Regular Wages & Salaries	\$ 332,180.00	\$ 335,140.00	\$ 376,550.00
1410120 · 14Overtime	\$ 5,000.00	\$ 5,000.00	\$ 8,000.00
1410140 · 14FICA Taxes	\$ 25,795.00	\$ 26,020.00	\$ 29,420.00
1410150 · 14Retirement Contributions	\$ 30,330.00	\$ 30,500.00	\$ 34,265.00
1410160 · 14Life & Health Benefit	\$ 137,840.00	\$ 148,055.00	\$ 180,935.00
1410170 · 14Workmen's Compensation	\$ 41,475.00	\$ 52,425.00	\$ 56,065.00
1420210 · 14Audit	\$ 3,000.00	\$ 3,500.00	\$ 3,500.00
1420220 · 14Facility Maint/Janitorial	\$ 5,000.00	\$ 3,500.00	\$ 5,500.00
1420230 · 14Legal	\$ -	\$ -	\$ -
1420290 · 14Other Prof Services	\$ 50,000.00	\$ 50,000.00	\$ 50,000.00
1430310 · 14Communications	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00
1430330 · 14Utility Services	\$ 95,000.00	\$ 95,000.00	\$ 95,000.00
1430340 · 14Rentals and Leases	\$ 1,000.00	\$ 1,000.00	\$ 1,000.00
1430341 · 14Capital Leases	\$ -	\$ -	\$ -
1430350 · 14Insurance	\$ 41,140.00	\$ 42,740.00	\$ 46,790.00
1430360 · 14Vehicle/Equip R&M	\$ 25,000.00	\$ 25,000.00	\$ 15,000.00
1430380 · 14Advertising	\$ 250.00	\$ 250.00	\$ 100.00
1440410 · 14Office Supplies/Equip	\$ 3,000.00	\$ 1,000.00	\$ 500.00
1440420 · 14Fuels/Lubricants	\$ 30,000.00	\$ 23,000.00	\$ 23,000.00
1440430 · 14Chem/Paint/Applicants	\$ 1,500.00	\$ 1,000.00	\$ 1,000.00
1440440 · 14Uniforms	\$ 3,000.00	\$ 3,000.00	\$ 3,500.00
1450570 · 14Tools/Small Machines	\$ 5,000.00	\$ 8,000.00	\$ 5,000.00
1450580 · 14Safety Gear/Equip/Machinery	\$ 1,500.00	\$ 1,500.00	\$ 2,000.00
1450590 · 14Capital Outlay	\$ -	\$ 7,000.00	\$ -
1460600 · 14Road Repair Projects	\$ 1,765,640.00	\$ 31,750.00	\$ 1,580,270.00
1470750 · 14Mileage/Meals/Lodging	\$ 100.00	\$ 100.00	\$ 100.00
1470760 · 14Training/Seminars	\$ -	\$ -	\$ -
1480880 · 14Materials & Aggregates	\$ 15,000.00	\$ 15,000.00	\$ 15,000.00
1480890 · 14Hardware/Electrical Supplies	\$ 1,000.00	\$ 1,000.00	\$ 1,500.00
1490930 · 14Contingency	\$ -	\$ -	\$ -
	\$ 2,620,250.00	\$ 911,980.00	\$ 2,535,495.00

Community Development Department Expenses	FY 24/25 Budget	FY 25/26 Budget	FY 26/27 Budget
1910110 · 19Regular Wages & Salaries	\$ 65,770.00	\$ 67,745.00	\$ 69,780.00
1910140 · 19FICA Taxes	\$ 5,035.00	\$ 5,185.00	\$ 5,340.00
1910150 · 19Retirement Contributions	\$ 16,445.00	\$ 17,275.00	\$ 18,145.00
1910160 · 19Life & Health Benefit	\$ 13,785.00	\$ 16,450.00	\$ 18,095.00
1920210 · 19Audit	\$ 3,000.00	\$ 3,500.00	\$ 3,500.00
1920230 · 19Legal	\$ 15,000.00	\$ 1,000.00	\$ 1,000.00
1920290 · 19Other Prof Services	\$ 105,000.00	\$ 75,000.00	\$ 75,000.00
1930310 · 19Communications	\$ 6,000.00	\$ 6,000.00	\$ 6,000.00
1930341 · 19Capital Leases	\$ -	\$ -	\$ -
1930360 · 19Vehicle/Equip R&M	\$ 150.00	\$ 200.00	\$ 200.00
1930380 · 19Advertising	\$ 1,500.00	\$ 1,500.00	\$ 1,000.00
1940410 · 19Office Supplies/Equip	\$ 500.00	\$ 500.00	\$ 500.00
1940420 · 19Fuels/Lubricants	\$ 350.00	\$ 450.00	\$ 350.00
1940440 · 19Uniforms	\$ 100.00	\$ 100.00	\$ 100.00
1940470 · 19Prof Memberships/Conf	\$ 1,000.00	\$ 1,000.00	\$ 1,000.00
1950590 · 19Capital Outlay	\$ 15,000.00	\$ -	\$ -
1970750 · 19Mileage/Meals/Lodging	\$ 150.00	\$ 150.00	\$ 150.00
1970760 · 19Training/Seminars	\$ 150.00	\$ 150.00	\$ 150.00
1990930 · 19Contingency	\$ -	\$ -	\$ -
	\$ 248,935.00	\$ 196,205.00	\$ 200,310.00

Enterprise Fund Revenues:

Water & Wastewater Revenues	FY 24/25 Budget	FY 25/26 Budget	FY 26/27 Budget
4033400 - 40State Grants - Water	\$ 721,760.00	\$ -	\$ -
4033400 - 40State Grants - Wastewater	\$ 668,890.00	\$ -	\$ -
4034331 - 40Potable Water Sales	\$ 1,572,375.00	\$ 1,665,340.00	\$ 1,748,605.00
4034334 - 40Water Meter Installations	\$ 10,000.00	\$ 7,000.00	\$ 10,000.00
4034335 - 40Water Cut-on Fees	\$ 20,000.00	\$ 30,000.00	\$ 33,000.00
4034336 - 40Other Income - Water	\$ 5,000.00	\$ 5,000.00	\$ 5,000.00
4034351 - 40Wastewater Billings	\$ 2,081,825.00	\$ 2,273,865.00	\$ 2,365,665.00
4034352 - 40Sewer Tap Fees	\$ 5,000.00	\$ 5,000.00	\$ 5,000.00
4034353 - 40Other Income - Wastewater	\$ 500.00	\$ 500.00	\$ 500.00
4034354 - 40Contractual - Wastewater	\$ 40,000.00	\$ 55,000.00	\$ 85,000.00
4036100 - 40Penalties	\$ 50,000.00	\$ 55,000.00	\$ 59,000.00
4036110 - 40Interest Earnings	\$ 18,000.00	\$ 10,000.00	\$ 10,000.00
4038320 - 40Fund Bal Carry Forward	\$ 695,000.00	\$ 1,351,200.00	\$ 1,383,690.00
	\$ 5,888,350.00	\$ 5,457,905.00	\$ 5,705,460.00

Natural Gas Revenues	FY 24/25 Budget	FY 25/26 Budget	FY 26/27 Budget
4234321 - 42Natural Gas Sales	\$ 897,500.00	\$ 1,042,455.00	\$ 1,005,700.00
4234322 - 42Meter Installations	\$ 1,000.00	\$ 2,500.00	\$ 2,500.00
4234323 - 42Service & Materials	\$ 1,000.00	\$ 1,000.00	\$ 500.00
4234325 - 42Nat Gas Reconnect Fees	\$ 9,300.00	\$ 15,000.00	\$ 12,500.00
4234326 - 42Other Income	\$ 500.00	\$ 500.00	\$ 500.00
4234328 - 42Sales Tax Collection Allow	\$ 155.00	\$ 155.00	\$ 155.00
4234329 - 42Transportation Charges	\$ 36,500.00	\$ 33,000.00	\$ 33,000.00
4236110 - 42Interest Earnings	\$ 100.00	\$ 25.00	\$ 25.00
4238320 - 42Fund Bal Carry Forward	\$ 250,000.00	\$ 350,000.00	\$ 350,000.00
	\$ 1,196,055.00	\$ 1,444,635.00	\$ 1,404,880.00

Sanitation Revenues	FY 24/25 Budget	FY 25/26 Budget	FY 26/27 Budget
4334341 - 43Collection Charges	\$ 482,165.00	\$ 490,140.00	\$ 496,260.00
4334342 - 43Other Income	\$ 1,000.00	\$ 1,000.00	\$ 1,000.00
4336110 - 43Interest Earnings	\$ 100.00	\$ 100.00	\$ 100.00
4338320 - 43Fund Bal Carry Forward	\$ 250,000.00	\$ 287,800.00	\$ 266,310.00
	\$ 733,265.00	\$ 779,040.00	\$ 763,670.00

Warehouse Revenues	FY 24/25 Budget	FY 25/26 Budget	FY 26/27 Budget
4536610 - 45Sale to General Fund	\$ 11,985.00	\$ 11,985.00	\$ -
4536611 - 45Sale to Water	\$ 20,000.00	\$ 20,000.00	\$ -
4536612 - 45Sale to Natural Gas	\$ 20,000.00	\$ 20,000.00	\$ -
4536613 - 45Sale to Sanitation	\$ 11,640.00	\$ 11,640.00	\$ -
4536614 - 45Sale to Sewer	\$ 20,000.00	\$ 20,000.00	\$ -
4536620 - 45Sale to Others	\$ -	\$ -	\$ -
4538320 - 45Fund Bal Carry Forward	\$ 5,000.00	\$ 11,000.00	\$ -
4538210 - 45Interfund Transfers	\$ -	\$ -	\$ 97,620.00
	\$ 88,625.00	\$ 94,625.00	\$ 97,620.00

Superfund Revenues	FY 24/25 Budget	FY 25/26 Budget	FY 26/27 Budget
4834341 - 48Superfund Collection Charges	\$ 77,770.00	\$ 80,125.00	\$ 83,500.00
4834342 - 48Interfund Transfer	\$ 77,230.00	\$ 74,875.00	\$ 71,500.00
	\$ 155,000.00	\$ 155,000.00	\$ 155,000.00

Water Department Expenses	FY 24/25 Budget	25/26 Budget	FY 26/27 Budget
4710110 · 47Regular Wages & Salaries	\$ 160,770.00	\$ 164,065.00	\$ 175,000.00
4710120 · 47Overtime	\$ 7,500.00	\$ 10,000.00	\$ 10,000.00
4710140 · 47FICA Taxes	\$ 12,875.00	\$ 13,315.00	\$ 14,155.00
4710150 · 47Retirement Contributions	\$ 14,630.00	\$ 14,930.00	\$ 15,925.00
4710160 · 47Life & Health Benefit	\$ 55,135.00	\$ 65,800.00	\$ 72,375.00
4710170 · 47Workmen's Compensation	\$ 9,095.00	\$ 11,495.00	\$ 12,290.00
4720210 · 47Audit	\$ 3,000.00	\$ 3,500.00	\$ 3,500.00
4720220 · 47Facility Maint/Janitorial	\$ 100.00	\$ 100.00	\$ 100.00
4720230 · 47Legal	\$ 100.00	\$ 100.00	\$ 100.00
4720290 · 47Other Prof Services	\$ 70,000.00	\$ 82,000.00	\$ 75,000.00
4730310 · 47Communications	\$ 2,500.00	\$ 2,500.00	\$ 1,500.00
4730320 · 47Freight and Postage	\$ 12,000.00	\$ 12,000.00	\$ 12,000.00
4730330 · 47Utility Services	\$ 70,000.00	\$ 74,000.00	\$ 80,000.00
4730340 · 47Rentals and Leases	\$ 1,000.00	\$ 1,000.00	\$ 1,000.00
4730341- 47Capital Leases	\$ -	\$ -	\$ -
4730350 · 47Insurance	\$ 35,365.00	\$ 36,645.00	\$ 39,905.00
4730360 · 47Vehicle/Equip R&M	\$ 12,000.00	\$ 12,000.00	\$ 12,000.00
4730380 · 47Advertising	\$ 500.00	\$ 250.00	\$ 100.00
4740410 · 47Office Supplies/Equip	\$ 500.00	\$ 250.00	\$ 250.00
4740420 · 47Fuels/Lubricants	\$ 12,500.00	\$ 13,000.00	\$ 15,600.00
4740430 · 47Chem/Paint/Applicants	\$ 37,000.00	\$ 40,000.00	\$ 45,000.00
4740440 · 47Uniforms	\$ 2,000.00	\$ 2,000.00	\$ 2,000.00
4740470 · 47Prof Memberships/Conf	\$ 2,000.00	\$ 2,000.00	\$ 2,000.00
4750570 · 47Tools/Small Machines	\$ 4,000.00	\$ 5,000.00	\$ 2,500.00
4750580 · 47Safety Gear/Equip/Machinery	\$ 500.00	\$ 500.00	\$ 500.00
4750590 · 47Capital Outlay	\$ -	\$ 6,500.00	\$ -
4750591 - NRW Loan Principal Pmts	\$ 7,680.00	\$ 7,915.00	\$ 8,150.00
4760640 - 47Lease/Loan Interest	\$ 2,800.00	\$ 3,255.00	\$ 3,000.00
4760650 - 47SRF Loan Principal Pmts	\$ 33,055.00	\$ 49,380.00	\$ 54,590.00
4760670- 47Water Infrastructure	\$ 746,760.00	\$ -	\$ -
4760690 · 47Bad Debts	\$ 500.00	\$ 500.00	\$ 500.00
4770730 · 47Motors/Pumps Maint	\$ 15,000.00	\$ 17,000.00	\$ 15,000.00
4770740 · 47Meters/Piping	\$ 50,000.00	\$ 50,000.00	\$ 75,000.00
4770750 · 47Mileage/Meals/Lodging	\$ 500.00	\$ 500.00	\$ 500.00
4770760 · 47Training/Seminars	\$ 500.00	\$ 500.00	\$ 500.00
4770910 · 47Transfer to Other Funds	\$ 717,625.00	\$ 696,610.00	\$ 831,325.00
4770920 · 47Interfund Transfer	\$ 38,615.00	\$ 37,435.00	\$ 84,560.00
4780880 · 47Materials & Aggregates	\$ 500.00	\$ 250.00	\$ 250.00
4780890 · 47Hardware/Electrical Supplies	\$ 500.00	\$ 500.00	\$ 500.00
4790930 · 47Contingency (Reserves)	\$ 537,530.00	\$ 973,645.00	\$ 851,275.00
	\$ 2,676,635.00	\$ 2,410,440.00	\$ 2,517,950.00

Wastewater Department Expenses	FY 24/25 Budget	FY 25/26 Budget	FY 26/27 Budget
4910110 · 49Regular Wages & Salaries	\$ 208,600.00	\$ 216,660.00	\$ 226,045.00
4910120 · 49Overtime	\$ 7,500.00	\$ 7,500.00	\$ 5,000.00
4910140 · 49FICA Taxes	\$ 16,535.00	\$ 17,150.00	\$ 17,675.00
4910150 · 49Retirement Contributions	\$ 18,985.00	\$ 19,720.00	\$ 20,570.00
4910160 · 49Life & Health Benefit	\$ 117,610.00	\$ 102,595.00	\$ 109,170.00
4910170 · 49Workmen's Compensation	\$ 7,645.00	\$ 9,660.00	\$ 10,330.00
4920210 · 49Audit	\$ 3,000.00	\$ 3,500.00	\$ 3,500.00
4920220 · 49Facility Maint/Janitorial	\$ 1,000.00	\$ 1,000.00	\$ 1,000.00
4920230 · 49Legal	\$ 1,000.00	\$ 500.00	\$ 500.00
4920290 · 49Other Prof Services	\$ 75,000.00	\$ 100,000.00	\$ 130,000.00
4930310 · 49Communications	\$ 2,500.00	\$ 2,700.00	\$ 3,000.00
4930320 · 49Freight and Postage	\$ 100.00	\$ -	\$ -
4930330 · 49Utility Services	\$ 255,000.00	\$ 260,000.00	\$ 300,000.00
4930340 · 49Rentals and Leases	\$ 10,000.00	\$ 10,000.00	\$ 10,000.00
4930341 · 49Capital Leases	\$ -	\$ -	\$ -
4930350 · 49Insurance	\$ 35,365.00	\$ 36,640.00	\$ 40,310.00
4930360 · 49Vehicle/Equip R&M	\$ 35,000.00	\$ 35,000.00	\$ 35,000.00
4930380 · 49Advertising	\$ 200.00	\$ 200.00	\$ 200.00
4940410 · 49Office Supplies/Equip	\$ 600.00	\$ 250.00	\$ 250.00
4940420 · 49Fuels/Lubricants	\$ 35,000.00	\$ 25,000.00	\$ 27,000.00
4940430 · 49Chem/Paint/Applicants	\$ 72,000.00	\$ 85,500.00	\$ 85,500.00
4940440 · 49Uniforms	\$ 2,000.00	\$ 2,000.00	\$ 2,000.00
4940470 · 49Prof Memberships/Conf	\$ 350.00	\$ 350.00	\$ 350.00
4950570 · 49Tools/Small Machines	\$ 3,000.00	\$ 3,000.00	\$ 3,000.00
4950580 · 49Safety Gear/Equip/Machinery	\$ 500.00	\$ 500.00	\$ 500.00
4950590 · 49Capital Outlay	\$ -	\$ 57,910.00	\$ 12,840.00
4960640 · 49Interest Expense	\$ 123,360.00	\$ 118,085.00	\$ 112,545.00
4960650 · 49Principal Payments	\$ 123,715.00	\$ 160,265.00	\$ 199,525.00
4960670 · 49Wastewater Infrastructure	\$ 693,890.00	\$ -	\$ -
4970730 · 49Motors/Pumps Maint	\$ 55,000.00	\$ 30,000.00	\$ 50,000.00
4970740 · 49Meters/Piping	\$ 10,000.00	\$ 10,000.00	\$ 25,000.00
4970750 · 49Mileage/Meals/Lodging	\$ 500.00	\$ 250.00	\$ 250.00
4970760 · 49Training/Seminars	\$ 500.00	\$ 500.00	\$ 500.00
4970910 · 49Transfer to Other Funds	\$ 717,630.00	\$ 696,610.00	\$ 831,325.00
4970920 · 49Interfund Transfer	\$ 33,615.00	\$ 37,440.00	\$ 84,560.00
4980880 · 49Materials & Aggregates	\$ 500.00	\$ 250.00	\$ 250.00
4980890 · 49Hardware/Electrical Supplies	\$ 500.00	\$ 1,000.00	\$ 1,000.00
4990930 · 49Contingency (Reserves)	\$ 544,015.00	\$ 995,730.00	\$ 838,815.00
	\$ 3,211,715.00	\$ 3,047,465.00	\$ 3,187,510.00

Natural Gas Department Expenses	FY 24/25 Budget	FY 25/26 Budget	FY 26/27 Budget
4210110 · 42Regular Wages & Salaries	\$ 217,240.00	\$ 228,255.00	\$ 242,950.00
4210120 · 42Overtime	\$ 3,000.00	\$ 4,000.00	\$ 4,000.00
4210140 · 42FICA Taxes	\$ 16,850.00	\$ 17,770.00	\$ 18,890.00
4210150 · 42Retirement Contributions	\$ 20,590.00	\$ 20,775.00	\$ 23,430.00
4210160 · 42Life & Health Benefit	\$ 68,920.00	\$ 82,250.00	\$ 90,470.00
4210170 · 42Workmen's Compensation	\$ 5,150.00	\$ 6,510.00	\$ 6,960.00
4220210 · 42Audit	\$ 3,000.00	\$ 3,500.00	\$ 3,500.00
4220220 · 42Facility Maint/Janitorial	\$ 100.00	\$ 100.00	\$ 500.00
4220230 · 42Legal	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00
4220290 · 42Other Prof Services	\$ 2,500.00	\$ 25,000.00	\$ 25,000.00
4230310 · 42Communications	\$ 2,100.00	\$ 2,500.00	\$ 2,500.00
4230320 · 42Freight and Postage	\$ 2,500.00	\$ 2,500.00	\$ 2,500.00
4230330 · 42Utility Services	\$ 2,500.00	\$ 3,500.00	\$ 5,800.00
4230340 · 42Rentals and Leases	\$ 600.00	\$ 700.00	\$ 1,000.00
4230350 · 42Insurance	\$ 32,865.00	\$ 34,140.00	\$ 37,380.00
4230360 · 42Vehicle/Equip R&M	\$ 5,000.00	\$ 5,000.00	\$ 5,000.00
4230380 · 42Advertising	\$ 500.00	\$ 500.00	\$ 500.00
4240410 · 42Office Supplies/Equip	\$ 3,000.00	\$ 1,000.00	\$ 500.00
4240420 · 42Fuels/Lubricants	\$ 10,000.00	\$ 10,000.00	\$ 10,000.00
4240430 · 42Chem/Paint/Applicants	\$ 3,000.00	\$ 1,500.00	\$ 1,000.00
4240440 · 42Uniforms	\$ 250.00	\$ 250.00	\$ 500.00
4240460 · 42Books and Publications	\$ 100.00	\$ 100.00	\$ 100.00
4240470 · 42Prof Memberships/Conf	\$ 2,000.00	\$ 2,000.00	\$ 2,000.00
4250570 · 42Tools/Small Machines	\$ 3,500.00	\$ 5,500.00	\$ 5,000.00
4250580 · 42Safety Gear/Equip/Machinery	\$ 1,000.00	\$ 1,000.00	\$ 500.00
4250590 · 42Capital Outlay	\$ 5,000.00	\$ 63,670.00	\$ -
4270730 · 42Motors/Pump Maint	\$ -	\$ -	\$ 1,500.00
4270740 · 42Meters/Piping	\$ 20,000.00	\$ 35,000.00	\$ 35,000.00
4270750 · 42Mileage/Meals/Lodging	\$ 500.00	\$ 500.00	\$ 500.00
4270760 · 42Training/Seminars	\$ 500.00	\$ 500.00	\$ 500.00
4270780 · 42Regulatory Assess. Fees	\$ 2,500.00	\$ 2,500.00	\$ 2,500.00
4270910 · 42Transfer to Other Funds	\$ -	\$ -	\$ -
4280870 · 42Distribution System Repair	\$ 5,000.00	\$ 5,000.00	\$ 5,000.00
4280880 · 42Materials & Aggregates	\$ 550,000.00	\$ 700,000.00	\$ 650,000.00
4280890 · 42Hardware/Electrical Supplies	\$ 500.00	\$ 500.00	\$ 500.00
4290930 · 42Contingency (Reserves)	\$ 204,290.00	\$ 177,115.00	\$ 217,900.00
	\$ 1,196,055.00	\$ 1,444,635.00	\$ 1,404,880.00

Sanitation Department Expenses	FY 24/25 Budget	FY 25/26 Budget	FY 26/27 Budget
4310110 · 43Regular Wages & Salaries	\$ 187,140.00	\$ 183,905.00	\$ 189,045.00
4310120 · 43Overtime	\$ 4,000.00	\$ 7,000.00	\$ 5,000.00
4310140 · 43FICA Taxes	\$ 14,625.00	\$ 14,605.00	\$ 14,845.00
4310150 · 43Retirement Contributions	\$ 17,030.00	\$ 16,735.00	\$ 17,205.00
4310160 · 43Life & Health Benefit	\$ 68,920.00	\$ 82,250.00	\$ 90,470.00
4310170 · 43Workmen's Compensation	\$ 14,550.00	\$ 18,390.00	\$ 19,665.00
4320210 · 43Audit	\$ 3,000.00	\$ 3,500.00	\$ 3,500.00
4320220 · 43Facility Maint/Janitorial	\$ 100.00	\$ 100.00	\$ 150.00
4320230 · 43Legal	\$ -	\$ -	\$ -
4320290 · 43Other Prof Services	\$ 5,000.00	\$ 5,000.00	\$ 3,000.00
4330310 · 43Communications	\$ 40.00	\$ 50.00	\$ 50.00
4330330 · 43Utility Services	\$ 225.00	\$ 250.00	\$ 1,200.00
4330340 · 43Rentals and Leases	\$ 500.00	\$ 3,000.00	\$ 3,000.00
4330341 · 43Capital Leases	\$ 234,000.00	\$ 234,000.00	\$ 234,000.00
4330350 · 43Insurance	\$ 23,380.00	\$ 24,290.00	\$ 26,590.00
4330360 · 43Vehicle/Equip R&M	\$ 5,000.00	\$ 5,000.00	\$ 7,500.00
4330380 · 43Advertising	\$ 100.00	\$ 100.00	\$ 100.00
4340410 · 43Office Supplies/Equip	\$ 50.00	\$ 50.00	\$ 50.00
4340420 · 43Fuels/Lubricants	\$ 31,000.00	\$ 30,000.00	\$ 30,000.00
4340430 · 43Chem/Paint/Applicants	\$ 500.00	\$ 500.00	\$ 250.00
4340440 · 43Uniforms	\$ 2,000.00	\$ 2,315.00	\$ 3,000.00
4350570 · 43Tools/Small Machines	\$ 5,000.00	\$ 1,000.00	\$ 1,000.00
4350580 · 43Safety Gear/Equip/Machinery	\$ 1,500.00	\$ 1,000.00	\$ 1,000.00
4350590 · 43Capital Outlay	\$ -	\$ 31,450.00	\$ -
4370720 · 43Landfill	\$ 100,000.00	\$ 101,500.00	\$ 100,000.00
4380880 · 43Materials & Aggregates	\$ 500.00	\$ 500.00	\$ 500.00
4380890 · 43Hardware/Electrical Supplies	\$ 50.00	\$ 50.00	\$ 50.00
4390930 · 43Contingency (Reserves)	\$ 1,055.00	\$ -	\$ -
4390940 · 43City/County Refuse Station	\$ 14,000.00	\$ 12,500.00	\$ 12,500.00
	\$ 733,265.00	\$ 779,040.00	\$ 763,670.00

Warehouse Department Expenses	FY 24/25 Budget	FY 25/26 Budget	FY 26/27 Budget
4510110 · 45Regular Wages & Salaries	\$ 38,245.00	\$ 39,400.00	\$ 40,580.00
4510140 · 45FICA Taxes	\$ 2,925.00	\$ 3,015.00	\$ 3,105.00
4510150 · 45Retirement Contributions	\$ 4,380.00	\$ 4,730.00	\$ 5,075.00
4510160 · 45Life & Health Benefit	\$ 13,785.00	\$ 16,450.00	\$ 18,095.00
4510170 · 45Workmen's Compensation	\$ 550.00	\$ 695.00	\$ 745.00
4520210 · 45Audit	\$ 3,000.00	\$ 3,500.00	\$ 3,500.00
4520220 · 45Facility Maint/Janitorial	\$ 500.00	\$ 500.00	\$ 250.00
4520290 · 45Other Prof Services	\$ 5,000.00	\$ 5,000.00	\$ 5,000.00
4530310 · 45Communications	\$ 1,000.00	\$ 1,000.00	\$ 500.00
4530330 · 45Utility Services	\$ 2,500.00	\$ 2,500.00	\$ 2,600.00
4530350 · 45Insurance	\$ 14,015.00	\$ 14,560.00	\$ 16,345.00
4530360 · 45Vehicle/Equip R&M	\$ 1,000.00	\$ 1,200.00	\$ 500.00
4540410 · 45Office Supplies/Equip	\$ 100.00	\$ 250.00	\$ 200.00
4540420 · 45Fuels/Lubricants	\$ 1,000.00	\$ 1,200.00	\$ 750.00
4540430 · 45Chem/Paint/Applicants	\$ 25.00	\$ 25.00	\$ 25.00
4540440 · 45Uniforms	\$ 500.00	\$ 500.00	\$ 250.00
4550580 · 45Safety Gear/Equip/Machinery	\$ 100.00	\$ 100.00	\$ 100.00
4550590 · 45Capital Outlay	\$ -	\$ -	\$ -
4570750 · 45Mileage/Meals/Lodging	\$ -	\$ -	\$ -
4580820 · 45Inventory Expenses	\$ -	\$ -	\$ -
4580880 · 45Materials & Aggregates	\$ -	\$ -	\$ -
4580890 · 45Hardware/Electrical Supplies	\$ -	\$ -	\$ -
4590930 · 45Contingency (Reserves)	\$ -	\$ -	\$ -
	\$ 88,625.00	\$ 94,625.00	\$ 97,620.00

Superfund Expenses	FY 24/25 Budget	FY 25/26 Budget	FY 26/27 Budget
4890950 · 48City Incurred (Superfund)	\$ 5,000.00	\$ 5,000.00	\$ 5,000.00
4890960 · 48Superfund Cleanup Costs	\$ 150,000.00	\$ 150,000.00	\$ 150,000.00
	\$ 155,000.00	\$ 155,000.00	\$ 155,000.00

Impact Fees Revenues	FY 24/25 Budget	FY 25/26 Budget	FY 26/27 Budget
5034359 · 50Waste Water Impact Fees	\$ -	\$ -	\$ -
5036110 · 50Interest Earnings	\$ -	\$ -	\$ -
5038320 · 50Fund Bal Carry Forward	\$ 22,765.00	\$ 22,805.00	\$ 22,805.00
	\$ 22,765.00	\$ 22,805.00	\$ 22,805.00

Impact Fees Expenses	FY 24/25 Budget	FY 25/26 Budget	FY 26/27 Budget
5060610 · 50Project Development (Water)	\$ 21,200.00	\$ 21,240.00	\$ 21,240.00
5060620 · 50Project Development (Sewer)	\$ 1,565.00	\$ 1,565.00	\$ 1,565.00
	\$ 22,765.00	\$ 22,805.00	\$ 22,805.00

CDBG Revenues	FY 24/25 Budget	FY 25/26 Budget	FY 26/27 Budget
2019CDBG Grant	\$ 695,000.00	\$ -	
FY 2023-24 CDBG Grant	\$ -	\$ 950,000.00	\$ 950,000.00
	<u>\$ 695,000.00</u>	<u>\$ 950,000.00</u>	<u>\$ 950,000.00</u>

CDBG Expenses	FY 24/25 Budget	FY 25/26 Budget	FY 26/27 Budget
2019CDBG Administrative	\$ 51,000.00	\$ -	\$ -
2019CDBG Water Line Replacement	\$ 322,000.00	\$ -	\$ -
2019 CDBG Sewer Line Replacement	\$ 322,000.00	\$ -	\$ -
FY 2023-24 Housing Rehabilitation	\$ -	\$ 794,500.00	\$ 794,500.00
FY 2023-24 Temporary Relocation	\$ -	\$ 13,000.00	\$ 13,000.00
FY 2023-24 Administrative	\$ -	\$ 142,500.00	\$ 142,500.00
	<u>\$ 695,000.00</u>	<u>\$ 950,000.00</u>	<u>\$ 950,000.00</u>

CRA Revenues	FY 24/25 Budget	25/26 Budget	FY 26/27 Budget
7038211 · 70Tax Increment, County	\$ 200,895.00	\$ 218,250.00	\$ 260,510.00
7038213 · 70Tax Increment, City	\$ 156,250.00	\$ 177,645.00	\$ 210,145.00
7038320 · 70Fund Bal Carry Forward	\$ 586,180.00	\$ 960,040.00	\$ 1,353,450.00
	\$ 943,325.00	\$ 1,355,935.00	\$ 1,824,105.00

CRA Expenses	FY 24/25 Budget	25/26 Budget	FY 26/27 Budget
7040470 · 70Prof Memberships	\$ 1,000.00	\$ 1,000.00	\$ -
7070711 · 70Expenditures-2016 TIF Projects	\$ 942,325.00	\$ 1,354,935.00	\$ 1,824,105.00
	\$ 943,325.00	\$ 1,355,935.00	\$ 1,824,105.00

Police Education Revenues	FY 24/25 Budget	FY 25/26 Budget	FY 26/27 Budget
8035130 · 80Education Surcharge	\$ -	\$ 1,200.00	\$ 2,100.00
8038320 · 80Fund Bal Carry Forward	\$ 2,790.00	\$ 5,555.00	\$ 4,920.00
	\$ 2,790.00	\$ 6,755.00	\$ 7,020.00

Police Education Expenses	FY 24/25 Budget	FY 25/26 Budget	FY 26/27 Budget
8070760 · 80Law Enforcement Education	\$ 2,790.00	\$ 6,755.00	\$ 7,020.00
	\$ 2,790.00	\$ 6,755.00	\$ 7,020.00

Special Funding Revenues	FY 24/25 Budget	FY 25/26
American Rescue Plan Act	\$ 304,805.00	\$ 154,805.00
	\$ 304,805.00	\$ 154,805.00

Special Funding Expenses	FY 24/25 Budget	FY 25/26
Approved ARP Projects	\$ 304,805.00	\$ 154,805.00
	\$ 304,805.00	\$ 154,805.00