



City of Anson
2026-2027 Budget

This budget will raise more revenue from property taxes than last year's budget by an amount of \$171,400, which is a 15.89 percent increase from last year's budget. The Property tax revenue to be raised from new property added to the tax roll this year is \$10,627.

The record vote for and against passage of this budget was as follows:
Councilman Linda Powell AYE;
Councilman Gilbert Baladez Absent;
Councilman Misti Seay Abstain;
Councilman April Buchanan AYE; and
Councilman Robert Patterson AYE.

Property Tax Rate Comparison (per \$100 value):

1	FY 2024	FY 2025
Adopted Tax Rate	0.978540	1.021886
No-New-Revenue Tax Rate	0.932967	0.912318
Effective M&O Tax Rate	0.892318	0.866759
Voter-Approval Tax Rate	0.978541	1.021924
Debt Tax rate	0.086222	0.155127

The total amount of municipal debt obligations secured by property taxes is \$1,298,379

GENERAL SUMMARY	2025-2026		2026 - 2027 Budget
	Annual Budget	Actual	
Government Revenues	2,130,700	3,397,780	2,801,100
Legislative	11,450	4,914	6,382
Judicial	105,922	112,984	137,459
Executive	146,085	148,334	101,146
City Secretary	71,864	69,800	80,575
General Government Expense	350,312	396,658	335,871
Street Tax Expense	96,800	-	225,000
Police Department	685,450	693,837	826,153
EMS & fire department	112,367	-	169,675
Animal Control	67,750	66,903	78,365
Street Maintenance and Repair	196,500	163,958	552,500
Park Maintenance and Repair	59,950	57,251	53,300
Swimming Pool Operation and Maintenance	54,750	59,922	62,250
Museum	3,500	-	3,500
Library	7,500	6,277	8,500
Debt Servicing	160,500	592,302	160,425
TOTAL EXPENSE	2,130,699	2,373,140	2,801,100
REVENUE - EXPENSE	1	1,024,640	(0)

	2026 - 2027				2026 - 2027 Budget
	Annual Budget	Actual	# of months	Projected Revenue	
Government Revenues					
01-000-3110 Ad Valorem Taxes	1,078,600	1,124,235	11	1,226,438	1,250,000
01-000-3120 Ad Val - Vit Escrow Refund		198			
01-000-3130 Sales Tax	300,000	375,687	12	375,687	338,000
01-000-3133 Street Tax Fund	195,000	281,765	12	281,765	225,000
01-000-3182 Franchise Tax	80,000	77,963	11	85,051	85,000
01-000-3300 Grant Proceeds	-	123,616	11	134,854	397,500
01-000-3310 Intergovernmental Rev (SRO)		90,000	12	90,000	90,000
01-000-3350 Seizure	105,000	-	11	-	900
01-000-3365 Fire Dept Donations	11,000	11,428	11	12,467	11,500
01-000-3366 Library Donation	8,000	2,315	11	2,525	3,000
01-000-3400 Donations	55,000	12,009	11	13,101	15,000
01-000-3420 Police Reports	200	66	11	72	200
01-000-3454 Animal Control Revenue	9,000	2,025	11	2,209	2,000
01-000-3472 Swimming Pool	20,000	15,267	12	15,267	15,000
01-000-3500 Insurance proceeds	6,500	111,015	11	121,107	15,000
01-000-3510 Municipal Court Fines	150,000	130,113	11	141,941	150,000
01-000-3610 Interest Income	400	1,023	11	1,116	1,000
01-000-3630 Rent Income	7,000	12,535	11	13,675	7,000
01-000-3900 Miscellaneous Income	25,000	47,938	11	52,296	45,000
01-000-3901 Payroll Transfer	-		11	-	-
01-000-3910 Transfer in		341,239	11		
01-000-3920 Proceeds on Disposition of Capital Assets		14,318			
01-000-3921 Note Proceeds		475,000			
01-000-3930 Genral Fund I & S	80,000	148,025	11	161,482	150,000
01-000-3935 Capital Lease Proceeds	-	-	11	-	
TOTAL	2,130,700	3,397,780		2,731,053	2,801,100

Total all

(\$0)

GENERAL	2025 - 2026				2026 - 2027 Budget
	Annual Budget	Actual	# of months	Projected	
01-000-3130 Sales Tax	300,000	375,687	11	375,687	338,000
01-000-3133 Street Fund (75%)	195,000	281,765	11	307,380	225,000
90-000-3130 ADC (12.5%)		93,922	11	102,460	90,000
TOTAL	495,000	751,374	11	785,527	653,000

Legislative Expenditures	2025 - 2026			2026 - 2027 Budget
	Annual Budget	Actual	# o Projected Expense	
01-411-4110 Mayor & Council	500	424	463	432
01-411-4410 Telephone		-	-	
01-411-4411 Internet Services		-	-	
01-411-4540 Advertising		-	-	
01-411-4550 Printing, Binding, & Publications			-	
01-411-4560 Computers & Accessories		1,083	1,181	
01-411-4561 Software support	1,600	1,276	1,531	500
01-411-4580 School Registrations & Fees	2,000	107	117	1,000
01-411-4581 Travel Expenses	2,000	-	-	1,600
01-411-4600 General Office Supplies	100	95	104	200
01-411-4601 General Office Fixtures	100	393	429	500
01-411-4630 Election Expense	5,000	1,536	1,676	2,000
01-411-4743 Furniture & Fixtures	150		-	150
01-411-4900 Miscellaneous Expense	-		-	-
TOTAL	11,450	4,914	5,500	6,382

Judicial Expenditures	2025 - 2026				2026 - 2027 Budget
	Annual Budget	Actual	# of mon ths	Projected Expense	
01-412-4110 Salaries & Wages - Regular Pay	52,000	48,436	11	52,839	62,600
01-412-4210 Group Health Insurance	6,000	7,774	11	8,481	8,800
01-412-4220 Social Security Contributions	3,812	3,721	11	4,059	4,589
01-412-4230 Retirement Contributions	760	951	11	1,037	1,820
01-412-4326 Litigation Expenses	-	-	11	-	-
01-412-4550 Printing, Binding, & Publications	-	-	11	-	-
01-412-4560 Computers & Accessories	100	1,093	11	1,192	100
01-412-4561 Software Support	6,000	8,857	11	9,662	10,000
01-412-4580 School Registrations & Fees	900	375	11	409	1,000
01-412-4581 Travel Expenses	600	224	11	244	2,000
01-412-4582 Technology Funds	1,000	-	11	-	1,000
01-412-4583 Security Funds	1,000	1,718	11	1,874	1,000
01-412-4584 LEA Funds	1,000	4,089	11	4,461	1,000
01-412-4600 General Office Supplies	500	1,052	11	1,148	1,000
01-412-4601 General Office Fixtures	250	-	11	-	250
01-412-4610 Stamps & Postage	-	-	11	-	-
01-412-4640 Dues & Fees	2,000	274	11	299	300
01-412-4641 Books & Periodicals	-	-	11	-	-
01-412-4820 State Comptroller - Local Revenue	30,000	34,420	11	37,549	42,000
01-412-4900 Miscellaneous Expense	-	-	11	-	-
01-412-4910 Transfer out-inter fund	-	-	11	-	-
TOTAL	105,922	112,984		123,255	137,459

Executive Expenditures	2025 - 2026			2026 - 2027 Budget
	Annual Budget	Actual	Projected Expense	
01-413-4110 Salaries & Wages - Regular Pay	94,263	102,363	102,363	79,698
01-413-4210 Group Health Insurance	13,000	9,647	9,647	7,217
01-413-4220 Social Security Contributions	6,909	7,716	7,716	5,842
01-413-4230 Retirement Contributions	4,713	2,139	2,139	2,789
01-413-4240 Vehicle Allowance	18,600	16,641	16,641	
01-413-4410 Telephone	2,500	2,185	2,622	
01-413-4444 C.M. uniforms	600	650	650	600
01-413-4560 Computers / Accessories	-	-	-	-
01-413-4580 School Registrations & Fees	2,500	340	340	2,000
01-413-4581 Travel Expenses	2,500	6,343	6,343	2,500
01-413-4640 Dues & Fees	500	310	310	500
01-413-4743 Furniture & Fixtures	-	-	-	-
01-413-4900 Miscellaneous Expense	-	-	-	
TOTAL	146,085	148,334	148,771	101,146

City Secretary Expenditures	2025 - 2026				2026 - 2027 Budget
	Annual Budget	Actual	# o f	Projected Expense	
01-414-4110 Salaries & Wages - Regular Pay	53,560	51,839	#	56,552	62,000
01-414-4210 Group Health Insurance	5,700	7,774	#	8,481	8,760
01-414-4220 Social Security Contributions	3,926	3,762	#	4,104	4,545
01-414-4230 Retirement Contributions	2,678	1,143	#	1,247	2,170
01-414-4240 Vehicle Allowance	-	-	#	-	-
01-414-4550 Printing, Binding, & Publications	-	-	#	-	-
01-414-4560 Computers & Accessories	500	1,413	#	1,413	500
01-414-4580 School Registrations & Fees	1,600	2,009	#	2,009	1,000
01-414-4581 Travel Expenses	2,500	1,415	#	1,415	1,000
01-414-4600 General Office Supplies	-	-	#	-	-
01-414-4601 General Office Fixtures	1,000	-	#	-	100
01-414-4640 Dues & Fees	400	445	#	445	500
01-414-4641 Books & Periodicals	-	-	#	-	-
01-414-4900 Miscellaneous Expense			#	-	
TOTAL	71,864	69,800	#	75,665	80,575

General Government Expenditures	2025 - 2026				2026 - 2027 Budget
	Annual Budget	Actual	# of months	Projected Expense	
01-415-4110 Salaries & Wages - Regular Pay	52,000	29,754	11	32,459	51,000
01-415-4111 Salary Contingencies	26,000	27,608	12	27,608	26,000
01-415-4210 Group Health Insurance	6,000	10,484	11	11,437	15,200
01-415-4220 Social Security Contributions	3,812	2,232	11	2,435	3,738
01-415-4230 Retirement Contributions	2,600	278	11	303	1,165
01-415-4320 Audit	10,000	9,900	12	9,900	10,000
01-415-4321 Appraisal District	27,000	39,848	11	43,471	43,000
01-415-4322 Delinquent Tax Collections	-	-	11	-	-
01-415-4323 City Attorney Retainer	19,000	24,363	11	26,578	26,000
01-415-4324 Consultant Fees	-	-	11	-	-
01-415-4325 Engineering Services	-	-	11	-	-
01-415-4326 Litigation Expenses	5,000	1,288	11	1,405	1,000
01-415-4330 Payroll Administration	3,000	4,955	11	5,405	5,400
01-415-4410 Telephone/Internet	12,000	7,463	11	8,141	10,000
01-415-4412 Electricity	7,800	8,683	11	9,472	10,000
01-415-4413 Natural Gas	1,500	1,423	11	1,552	1,500
01-415-4423 Janitorial Supplies	4,000	3,230	11	3,524	3,435
01-415-4432 Repair & Maintenance - Computers	500	-	11	-	500
01-415-4433 Repair & Maintenance - City Hall	10,000	105,785	11	115,402	8,000
01-415-4442 Rental/lease Postage Machine	700	750	11	818	800
01-415-4445 Rental - Copier	2,400	3,597	11	3,924	3,000
01-415-4520 Insurance - Worker's Compensation	1,500	971	11	1,059	1,000
01-415-4521 Liability & Property	23,000	24,711	11	26,957	25,000
01-415-4540 Advertising	8,000	5,276	11	5,756	6,000
01-415-4550 Printing, Binding, & Publications	2,500	3,880	11	4,233	3,000
01-415-4560 Computers & Accessories	1,200	-	11	-	2,000
01-415-4561 Software Support	13,000	11,052	11	12,057	13,000
01-415-4600 General Office Supplies	5,000	3,763	11	4,105	4,500
01-415-4601 General Office Fixtures	300	-	11	-	300
01-415-4610 Stamps & Postage	4,500	2,400	11	2,618	2,500
01-415-4640 Dues & Fees	10,000	8,518	11	9,292	9,000
01-415-4641 Books & Periodicals	2,000	362	11	395	500
01-415-4743 Furniture & Fixtures	-	-	11	-	-
01-415-4900 Miscellaneous Expense	55,000	15,643	11	17,065	10,000
01-415-4920 Capital Outlay	20,000	26,614	11	29,033	10,000
01-415-4927 Air-vac/Dearborn	11,000	7,918	11	8,638	9,000
01-415-4924 TWC	-	-	11	-	-
01-000-4910 Transfer Out	-	3,909	11	4,264	20,333
TOTAL	350,312	396,658		429,308	335,871

Police Expenditures	2025 - 2026				2026 - 2027 Budget
	Annual Budget	Actual	# of mo	Projected Expense	
01-421-4110 Salaries & Wages - Regular Pay	410,000	330,701	11	360,765	447,000
01-421-4111 Salary Contingencies	-	-	12	-	-
01-421-4120 Salaries & Wages - Temporary Employees		-	10	-	
01-421-4130 Salaries & Wages - Overtime Pay	10,000	15,966	10	19,159	25,000
01-421-4210 Group Health Insurance	38,500	35,984	11	39,255	44,000
01-421-4220 Social Security Contributions	25,000	26,470	10	31,764	34,598
01-421-4230 Retirement Contributions	21,000	7,142	10	8,570	16,520
01-421-4326 Litigation Expenses		-	10	-	
01-421-4328 Investigations	2,000	949	12	949	2,000
01-421-4410 Telephone	15,000	24,618	12	24,618	15,000
01-421-4430 Repair & Maintenance - Vehicles	2,000	35,164	10	42,197	5,000
01-421-4432 Repair & Maintenance - Radios/Computers		498	10	598	500
01-421-4444 Uniforms	2,100	1,634	10	1,961	2,100
01-421-4445 Copier	1,600	1,298			1,500
01-421-4520 Insurance - Worker's Compensation	11,000	12,942	11	14,119	13,500
01-421-4521 Insurance - Liability & Property	14,500	22,766	11	24,836	23,500
01-421-4530 Communications Equipment		-	10	-	
01-421-4540 Advertising	-	1,242	10	1,490	700
01-421-4560 Computers & Accessories	17,000	7,673	11	8,371	10,000
01-421-4561 Software Support/IT	9,000	9,285	11	10,129	10,000
01-421-4580 School Registrations & Fees	5,000	2,590	11	2,825	3,500
01-421-4581 Travel Expenses	2,500	5,479	11	5,977	2,000
01-421-4600 General Office Supplies	2,500	1,421	10	1,705	1,500
01-421-4620 FUEL	14,000	14,582	11	15,908	16,000
01-421-4601 General Office Fixtures	500	95	10	114	300
01-421-4640 Dues & Fees	7,500	33,735	12	33,735	28,000
01-421-4641 Books & Periodicals	200	-	10	-	200
01-421-4660 Operating Supplies/Dog	8,000	25,244	11	27,539	10,000
01-421-4661 Vehicle Accessories	3,000	6,849	10	8,219	5,000
01-421-4742 Vehicles - Debt Service	58,000	43,602	10	52,322	103,185
01-421-4900 Miscellaneous Expense	550	11,308	10	13,570	550
01-421-4920 Capital Outlay	5,000	14,600	10	17,520	5,000
TOTAL	685,450	693,837		768,214	826,153

Fire/EMS Expenditures	2025 - 2026				2026 - 2027 Budget
	Annual Budget	Actual	# of mont hs	Projected Expense	
01-422-4110 Salaries & Wages - Regular Pay		-	11	-	
01-422-4410 Telephone	2,500	2,048	11	2,234	2,100
01-422-4412 Electricity	2,700	4,244	11	4,630	3,000
01-422-4413 Natural Gas	1,067	1,928	11	2,103	1,300
01-422-4415 Emergency Warning System	3,500	3,335	11	3,638	3,500
01-422-4425 EMS Service Contribution	75,000	75,000	12	75,000	120,775
01-422-4430 Repair & Maintenance - Vehicles	2,000	-	11	-	-
01-422-4431 Repair & Maintenance - Equipment		-	11	-	
01-422-4432 Repair & Maintenance - Radios/Computers		-	11	-	
01-422-4433 Repair & Maintenance - Building	2,000	22,055	11	24,060	2,000
01-422-4444 Uniforms		-	11	-	
01-422-4520 Insurance - Worker's Compensation	1,600	2,894	11	3,157	3,000
01-422-4521 Insurance - Liability & Property	7,000	9,236	11	10,076	9,000
01-422-4580 School Registrations & Fees		-	11	-	
01-422-4581 Travel Expenses		-	11	-	
01-422-4620 Fuel		-	11	-	
01-422-4640 Dues & Fees		-	11	-	
01-422-4660 Operating Supplies	1,000	3,193	11	3,483	3,000
01-422-4741 Machinery & Equipment - Debt Service		-	11	-	
01-422-4742 Vehicles - Debt Service		-	11	-	
01-422-4910 Transfer Out To Fire Checking	11,000	16,434	10	19,721	18,000
01-422-4920 Capital Outlay	3,000	7,430	12	7,430	4,000
TOTAL	112,367	147,797		155,532	169,675

Animal Control Expenditures	2025 - 2026			Projected Expense	2026 - 2027 Budget
	Annual Budget	Actual	# of months		
01-423-4110 Salaries & Wages - Regular Pay	45,000	42,870	11	46,767	50,000
01-423-4210 Group Health Insurance	6,000	7,774	11	8,481	8,800
01-423-4220 Social Security Contributions	3,000	3,243	11	3,538	3,865
01-423-4230 Retirement Contributions	2,250	887	11	968	1,750
01-423-4332 Vet Services	1,000	477	12	477	1,000
01-423-4412 Electricity	1,300	1,126	11	1,228	1,300
01-423-4413 Natural Gas	1,000	-	12	-	1,000
01-423-4430 Repair & Maintenance - Vehicles	650	2,599	12	2,599	2,000
01-423-4433 Repair & Maintenance - ACO bldg.	1,500	825	12	825	1,500
01-423-4444 Uniforms	450	590	12	590	450
01-423-4520 Insurance - Worker's Compensation	2,200	2,449	11	2,672	2,200
01-423-4521 Insurance - Liability & Property	700	1,286	11	1,403	1,500
01-423-4580 School Registrations & Fees	300	250	12	250	500
01-423-4581 Travel Expenses	200	1,063	12	1,063	1,000
01-423-4660 Operating Supplies	1,200	1,464	12	1,464	1,500
01-423-4661 Dog Food	-	-	12	-	-
01-423-4920 Capital Outlay	1,000	-	12	-	-
TOTAL	67,750	66,903		72,324	78,365

Streets Expenditures	2025 - 2026				2026 - 2027 Budget
	Annual Budget	Actual	# of m	Projected Expense	
01-430-4231 Summer Help	5,000	12,950	12	12,950	-
01-430-4412 Street Lights	26,000	36,723	11	40,061	40,000
01-430-4430 Repair & Maintenance - Vehicles	2,500	5,739	11	6,261	5,000
01-430-4431 Repair & Maintenance - Equipment	3,000	5,447	11	5,942	5,000
01-430-4436 Repair & Maintenance - Streets			11	-	
01-430-4521 Insurance - Liability & Property	6,000	4,931	11	5,379	5,000
01-430-4620 Fuel-Streets Dept.	10,000		11	-	-
01-430-4660 Operating Supplies	72,000	21,168	11	23,092	50,000
01-430-4920 Capital Outlay	72,000	77,000	12	77,000	447,500
TOTAL	196,500	163,958		170,686	552,500

Street Tax Expenditures	2025 - 2026			2026 - 2027
	Annual Budget	Actual	Projected Expense	Budget
01-431-4430 Repair and Maintenance of Vehicles	-		-	
01-431-4431 Repair and Maintenance of Equipment	-	-	-	
01-431-4436 Repair and Maintenance of Streets	-	122,756	122,756	80,000
01-431-4620 Fuel		-	-	
01-431-4660 Operating Supplies	10,000	87,387	87,387	58,624
01-431-4683 Government Capital Principal	82,000	81,500	81,500	83,500
01-431-4850 Government Capital Interest	4,800	4,740		2,876
TOTAL	96,800	296,383	291,643	225,000

Parks Expenditures	2025 - 2026			2026 - 2027
	Annual Budget	Actual	# of m	Projected Expense
01-450-4412 Electricity	3,000	4,256	11	4,643
01-450-4430 Repair & Maintenance - Vehicles		-	12	-
01-450-4431 Repair & Maintenance - Equipment	2,500	17,340	12	17,340
01-450-4432 Repair & Maintenance - Radios/Computers	-	-	12	-
01-450-4433 Repair & Maintenance - Building	5,000	5,334	12	5,334
01-450-4620 Fuel	1,500	58	12	58
01-450-4650 Chemicals	8,500	12,771	12	12,771
01-450-4660 Operating Supplies	25,000	17,403	12	17,403
01-450-4741 Machinery & Equipment	1,200	-	12	-
01-450-4742 Vehicles		-	12	-
01-450-4743 Furniture & Fixtures		-	12	-
01-450-4900 Miscellaneous Expense	500	89	12	89
01-450-4902 Golf Course Contributions	-	-	12	-
01-450-4903 North Lake Donations	-	-	12	-
01-450-4920 Capital Outlay	12,750	-	12	-
TOTAL	59,950	57,251		57,638

Swimming Pool Expenditures	2025 - 2026			2026 - 2027 Budget	
	Annual Budget	Actual	# of mo nth		Projected Expense
01-451-4120 Salaries & Wages	28,500	30,750	12	30,750	30,750
01-451-4410 Telephone	500	604	12	604	500
01-451-4412 Electricity	5,000	4,332	12	4,332	4,000
01-451-4413 Natural Gas		-	12	-	
01-451-4431 Repair & Maintenance - Equipment	1,500	3,725	12	3,725	4,000
01-451-4433 Repair & Maintenance - Building	2,000	785	12	785	1,500
01-421-4540 Advertising		-	12		
01-451-4434 Repair & Maintenance - Pool	5,000	3,584	12	3,584	5,000
01-451-4650 Chemicals	8,500	14,400	12	14,400	15,000
01-451-4655 Testing Supplies	-	-	12	-	-
01-451-4660 Operating Supplies	1,500	1,742	12	1,742	1,500
01-451-4720 Buildings	-	-	12	-	-
	-	-	12	-	-
01-451-4741 Machinery & Equipment	-	-	12	-	-
01-451-4800 Permits Fees	2,250	-	12	-	
01-451-4810 Penalties, Fines, & Fees	-		12	-	-
01-451-4900 Miscellaneous Expense		-	12	-	
01-451-4920 Capital Outlay	-	-	12	-	-
TOTAL	54,750	59,922		59,922	62,250

Library Expenditures	2025- 2026			2026 - 2027 Budget
	Annual Budget	Actual	Projected Expense	
01-452-4410 Telephone	-	-	-	-
01-452-4412 Utilities	5,000	6,277	6,277	6,000
01-452-4413 Natural Gas	-	-	-	
01-452-4433 Repair & Maintenance - Buildings	2,500	-	-	2,500
01-452-4900 Library Contributions		-	-	
TOTAL	7,500	6,277	6,277	8,500

Total
(0)

Museum Expenditures / Opera House				
	Annual Budget	Actual	Projected Expense	
01-453-4902 Repair & Maintenance - Buildings	2,500	50,226		2,500
01-453-4900 Museum Contributions	1,000	-	-	1,000
TOTAL	3,500	50,226		3,500

Debt Service Expenditures	2025 - 2026			2026 - 2027 Budget
	Annual Budget	Actual	Projected Expense	
01-470-4850 IRS - Interest Expense	\$2,000.00	\$48,400.00	\$48,400.00	
01-470-4851 Debit Service - 2017 C.O.'s	\$18,200.00	\$18,200.00	\$60,600.00	\$18,900.00
01-470-4852 IRS - Principal	\$21,000.00	\$21,000.00	\$23,000.00	
01-470-4853 Debit Service 2017 C.O.'s	\$5,400.00	\$380,330.00		\$4,778.00
01-470-4855 Debt Service - Toolcat				\$20,291.00
01-470-4858 Motorgrader Interest	\$5,200.00	\$5,206.00		\$5,206.00
01-470-4859 Motorgrader - Principal	\$25,100.00	\$25,028.00	\$15,800.00	\$25,029.00
01-470-4860 Skidsteer	\$25,000.00	\$27,587.00	\$28,000.00	\$14,505.00
01-470-4861 Roller equip	\$28,500.00	\$36,489.00	\$28,404.00	\$41,652.00
01-470-4862 Water Crossings Prin.	\$28,200.00	\$28,201.00	\$25,455.00	\$29,117.00
01-470-4863 Interest Water crossing	\$1,900.00	\$1,861.00	\$4,607.00	\$947.00
TOTAL	\$160,500.00	\$592,302.00	\$234,266.00	\$160,425.00

WATER, SEWER SUMMARY	2025 - 2026		2026 - 2027
	Annual Budget	Actual	Budget
General Water & Sewer Revenue	\$2,177,100	\$2,930,190	\$2,578,833
General Water Expense	\$51,000	\$232,063	\$55,000
Water Treatment Expense	\$586,141	\$1,004,922	\$770,924
Water Distribution Expense	\$821,919	\$799,821	\$1,000,560
Waste Water Expense	\$353,706	\$473,875	\$270,600
Long Term Debt Expense	\$364,334	\$365,671	\$481,749
TOTAL EXPENSE	\$2,177,100	\$2,876,352	\$2,578,833
			\$0

GARBAGE SUMMARY	2025- 2026		2026 - 2027
	Annual Budget	Actual	Budget
Revenue	590,600	682,610	646,500
Expense	411,600	555,457	526,100
Debt Servicing	179,000	79,785	120,400
TOTAL	1,181,200	1,317,852	0

General Water Revenues	2025 - 2026				2026 - 2027 Budget
	Annual Budget	Actual	# of mo nt	Projected Revenue	
20-000-3300 Grant Proceeds		\$0	12	\$0	
20-000-3425 Capital Projects Revenue	\$135,000	\$144,484	11	\$157,619	\$138,000
20-000-3430 Charges for Services - Water	\$900,000	\$1,240,788	11	\$1,353,587	\$1,120,000
20-000-3431 Charges for Services - Hawley Water	\$500,000	\$580,667	11	\$633,455	\$530,000
20-000-3432 Charges for Services - Hamlin Water	\$100,000	\$103,059	11	\$112,428	\$100,000
20-000-3433 Charges for Services - Sewer	\$500,000	\$710,223	11	\$774,789	\$570,000
20-000-3434 Reconnect Fees	\$2,500	\$865	11	\$944	\$700
20-000-3435 Penalties on Late Payments	\$20,000	\$51,726	11	\$56,428	\$24,000
20-000-3436 Tap Fees	\$3,000	\$6,850	11	\$7,473	\$4,000
20-000-3437 Charges for Services- Septic	\$10,000	\$12,020	11	\$13,113	\$10,000
20-000-3438 Charges for Service- Temp Water	\$300	\$305	11	\$333	\$300
20-000-3500 Insurance Proceeds	\$3,000	\$25,779	11	\$28,123	\$3,000
20-000-3610 Interest Income	\$200	\$398	11	\$434	\$400
20-000-3800 Utility Refunded Deposits	\$100	\$19,067	11	\$20,800	\$100
20-000-3900 Miscellaneous Income	\$3,000	\$13,959	11	\$15,228	\$3,000
20-000-3910 Transfer in		\$20,000	11	\$21,818	\$75,333
TOTAL	\$2,177,100	\$2,930,190		\$3,196,571	\$2,578,833

General Water Expenditures	2025 - 2026				2026 - 2027 Budget
	Annual Budget	Actual	# of months	Projected Expense	
20-000-4250 Employee Water Bills	\$7,300	120	11	131	\$5,000
20-000-4320 Audit	\$16,000	\$4,443	12	\$4,443	\$8,000
20-000-4324 Consultant Fees	\$0	\$0	11	\$0	\$0
20-000-4325 Engineering Services	\$0	\$0	11	\$0	\$0
20-000-4326 Litigation Expenses	\$0	\$0	11	\$0	\$0
20-000-4540 Advertising	\$500	\$0	11	\$0	\$500
20-000-4561 Software Support	\$5,000	\$4,686	11	\$5,112	\$5,000
20-000-4600 General Office Supplies	\$5,000	\$5,275	11	\$5,755	\$5,500
20-000-4610 Stamps & Postage	\$5,000	\$9,362	11	\$10,213	\$11,000
20-000-4640 Dues & Fees	\$4,000	\$8,140	11	\$8,880	\$9,000
20-000-4641 Books & Periodicals	\$0	\$0	11	\$0	\$0
20-000-4900 Miscellaneous Expense	\$2,000	\$1,064	11	\$1,161	\$1,000
20-000-4910 Transfer out	\$0	\$189,865	11	\$207,125	
20-000-4923 Bounced Checks	\$0	\$0	11	\$0	\$0
20-000-4927 Air-vac/Dearborn	\$6,200	\$9,108	11	\$9,936	\$10,000
TOTAL	\$51,000	\$232,063		\$252,756	\$55,000

Water Treatment Expenditures	2025 - 2026			2026 - 2027 Budget	
	Annual Budget	Actual	# of months		Projected Expense
20-510-4110 Salaries & Wages - Regular Pay	\$135,000	\$140,209	11	\$152,955	\$178,000
20-510-4130 Salaries & Wages - Overtime Pay	4,000	5,929	11	\$6,468	6,000
20-510-4210 Group Health Insurance	31,000	24,766	11	\$27,017	36,000
20-510-4220 Social Security Contributions	10,189	10,974	11	\$11,972	13,487
20-510-4230 Retirement Contributions	3,605	3,063	11	\$3,341	6,440
20-510-4324 Consultant Fees	-	-	11	\$0	-
20-510-4325 Engineering Services	-	-	11	\$0	-
20-510-4327 Water Tank Inspections	3,500	4,400	11	\$4,800	4,500
20-510-4328 Lab Tests & Reports	7,500	3,907	11	\$4,262	4,500
20-510-4410 Telephone	1,200	1,318	11	\$1,438	2,500
20-510-4412 Electricity	15,000	17,449	11	\$19,035	20,000
20-510-4413 Natural Gas	-	-	11	\$0	-
20-510-4430 Repair & Maintenance - Vehicles, WTP	1,000	2,211	11	\$2,412	2,200
20-510-4432 Repair & Maintenance - Radios/Computers	-	-	11	\$0	-
20-510-4433 Repair & Maintenance- Building	1,000	2,012	11	\$2,195	2,200
20-510-4437 Repair & Maintenance - Treatment Plants	10,000	7,507	11	\$8,189	28,000
20-510-4439 Repair & Maintenance - Water Storage Tanks	1,000		11	\$0	-
20-510-4444 Uniforms	1,000	247	11	\$269	1,500
20-510-4520 Insurance - Worker's Compensation	2,200	3,461	11	\$3,776	3,800
20-510-4521 Insurance - Liability & Property	6,300	15,586	11	\$17,003	16,000
20-510-4560 Computers & Accessories	500	528	11	\$576	650
20-510-4580 School Registrations & Fees	800	262	11	\$286	800
20-510-4581 Travel Expenses	347	-	11	\$0	347
20-510-4600 General Office Supplies	300	1,772	11	\$1,933	2,000
20-510-4640 Dues & Fees	200	800	11	\$873	1,000
20-510-4641 Books & Periodicals	-	-	11	\$0	-
20-510-4650 Chemicals	55,000	128,845	11	\$140,558	133,000
20-510-4655 Testing & Supplies	8,000	17,521	11	\$19,114	18,000
20-510-4660 Operating Supplies	4,500	1,371	11	\$1,496	1,500
20-510-4670 Raw Water Purchase	200,000	236,071	11	\$257,532	260,000
20-510-4790 Depreciation Expense	-	-	11	\$0	-
20-510-4800 Permits Fees	3,000	2,558	11	\$2,791	3,000
20-510-4810 Penalties, Fines, & Fees	-	-	11	\$0	-
20-510-4900 Miscellaneous Expense	55,000	400	11	\$436	500
20-510-4920 Capital Outlay	25,000	371,755	11	\$405,551	25,000
TOTAL	\$586,141	\$1,004,922		\$1,096,279	\$770,924

Water Distribution Expenditures	2025 - 2026				2026 - 2027 Budget
	Annual Budget	Actual	# of months	Projected Expense	
20-515-4110 Salaries & Wages - Regular Pay	\$390,000	\$371,458	11	\$445,750	\$471,800
20-515-4120 Salaries & Wages - Temporary Employees	\$12,000	\$0	12	\$0	\$12,000
20-515-4130 Salaries & Wages - Overtime Pay	\$40,000	\$49,708	11	\$54,227	\$59,000
20-515-4210 Group Health Insurance	\$76,000	\$80,096	11	\$87,377	\$90,000
20-515-4220 Social Security Contributions	\$31,519	\$31,705	11	\$34,587	\$39,787
20-515-4230 Retirement Contributions	\$8,000	\$8,222	11	\$8,969	\$18,578
20-515-4324 Consultant Fees		\$0	11	\$0	
20-515-4325 Engineering Services	\$0	\$0	11	\$0	\$0
20-515-4410 Telephone	\$2,000	\$3,178	11	\$3,467	\$3,600
20-515-4412 Electricity	\$2,500	\$2,689	11	\$2,933	\$3,200
20-515-4413 Natural Gas	\$3,000	\$1,382	11	\$1,508	\$2,000
20-515-4430 Repair & Maintenance - Vehicles	\$8,000	\$35,662	11	\$35,662	\$20,000
20-515-4431 Repair & Maintenance - Equipment	\$10,000	\$31,340	11	\$34,189	\$32,000
20-515-4433 Repair & Maintenance - Building	\$3,000	\$1,868	11	\$2,038	\$3,000
20-515-4434 Repair & Maintenance - Water Mains	\$55,000	\$57,881	11	\$63,143	\$63,000
20-515-4438 Repair & Maintenance - Water Meters	\$7,000	\$2,691	11	\$2,936	\$4,000
20-515-4444 Uniforms	\$5,600	\$2,665	11	\$2,907	\$5,600
20-515-4520 Insurance - Worker's Compensation	\$16,000	\$19,661	11	\$21,448	\$22,500
20-515-4521 Insurance - Liability & Property	\$14,000	\$19,746	11	\$21,541	\$22,000
20-515-4580 School Registration & Fees	\$1,500	\$1,100	11	\$1,100	\$1,500
20-515-4581 Travel Expenses	\$1,000	\$632	11	\$689	\$1,000
20-515-4620 Fuel	\$25,000	\$28,604	11	\$31,204	\$33,000
20-515-4640 Dues & Fees	\$300	\$3,250	11	\$3,250	\$3,300
20-515-4641 Books & Periodicals	\$0	\$0	10	\$0	\$0
20-515-4660 Operating Supplies	\$25,000	\$34,217	11	\$37,328	\$37,000
20-515-4790 Depreciation Expense	\$0	\$0	11	\$0	\$0
20-515-4800 Permits Fees		\$0	10	\$0	
20-515-4810 Penalties, Fines, & Fees	\$5,500		11	\$0	\$4,000
20-515-4900 Miscellaneous Expense	\$50,000	\$0	11	\$0	\$1,195
20-515-4920 Capital Outlay	\$30,000	\$12,066	12	\$12,066	\$47,500
TOTAL	\$821,919	\$799,821		\$908,320	\$1,000,560

Wastewater Collection Expenditures	2025 - 2026			Projected Expense	2026 - 2027 Budget
	Annual Budget	Actual	# of months		
20-520-4324 Consultant Fees	\$4,032	\$0	11	\$0	\$0
20-520-4328 Pivot farm & Lab Test & Reports	\$9,000	\$4,790	11	\$5,225	\$6,000
20-520-4412 Electricity	\$4,500	\$7,748	11	\$8,452	\$8,500
20-520-4430 Repair & Maintenance - Vehicles	\$2,000	\$9,565	11	\$10,435	\$6,000
20-520-4431 Repair & Maintenance - Equipment	\$12,000	\$80,493	11	\$87,811	\$22,300
20-520-4435 Repair & Maintenance - Sewer Mains	\$30,000	\$11,238	11	\$12,260	\$12,000
20-520-4520 Insurance - Worker's Compensation		\$0	11	\$0	
20-520-4521 Insurance - Liability & Property	\$5,000	\$8,467	11	\$9,237	\$9,000
20-520-4590 Sludge Removal	\$0	\$0	11	\$0	\$0
20-520-4650 Treatment Chemicals	\$120,000	\$165,446	11	\$180,487	\$147,700
20-520-4651 Collection Chemicals	\$120,000	\$125,329	11	\$136,723	
20-520-4660 Operating Supplies	\$30,000	\$15,741	11	\$17,172	\$17,000
20-520-4790 Depreciation Expense	\$0	\$0	11	\$0	\$0
20-520-4800 Permits Fees	\$2,500	\$1,250	11	\$1,364	\$1,500
20-520-4810 Penalties, Fines, & Fees	\$0	\$0	11	\$0	\$0
20-520-4900 Miscellaneous Expense	\$674	\$0	11	\$0	\$600
20-520-4920 Capital Outlay	\$14,000	\$43,808	11	\$47,791	\$40,000
TOTAL	\$353,706	\$473,875		\$516,955	\$270,600

Long-term Liabilities Expenditures	2025 - 2026				2026 - 2027
	Annual Budget	Actual	# of months	Projected Expense	Budget
20-550-4678 2026 Certificate of Obligation Princ					\$61,000.00
20-550-4679 2026 Certificate of Obligation Int					\$12,725.00
20-550-4681 Notes Payable - 2017 Refi Principal	\$33,800	\$33,800	12		\$35,100
20-550-4683 Backhoe/water meters - Principal	\$33,400	\$33,616	12	\$21,329	\$34,907
20-550-4684 FNB Vehicle loan 22830 Princ					\$12,754
20-550-4685 Interest Expense 2017 Refi	\$10,000	\$9,971	12	\$16,200	\$8,873
20-550-4687 Backhoe/water meters -Interest	\$8,600	\$8,260	12		\$6,970
20-550-4688 FNB Vehicle loan 22830 Int					\$3,424
20-550-4690 Cat backhoe- Principal	\$10,034				\$12,651
20-550-4691 Cat backhoe- Interest	\$1,500				\$2,700
20-550-4708 USDA Reserve Acct.	\$0	\$0	12		\$0
20-550-4709 USDA Payment Principal	\$73,000	\$65,695	12		\$73,485
20-550-4710 John Deere - Principal	\$22,500	\$46,638	12		\$48,062
20-550-4711 John deere - Interest	\$9,300	\$10,229	12		\$8,806
20-550-4712 USDA Interest	\$59,000	\$54,799			\$57,970
20-550-4713 Buildings Interest (2021 C.O)	\$7,700	\$7,686			\$7,063
20-550-4714 Buildings Principal (2021 C.O)	\$25,000	\$25,000			\$25,000
20-550-4715 Principal Vactor Truck	\$39,900	\$39,860			\$42,394
20-550-4716 Interest vac truck	\$19,300	\$19,225			\$16,692
20-550-4857 Generator Interest	\$2,900	2,588			\$2,412
20-550-4858 Generator Principal	\$8,400	8,304			\$8,761
TOTAL	\$364,334	\$365,671		\$37,529	\$481,749

Garbage Revenues	2025 - 2026				2026 - 2027 Budget
	Annual Budget	Actual	# of months	Projected Revenue	
30-000-3435 Penalties on Late Payments	10,000	12,437	11	13,567	10,000
30-000-3440 Charges for Services - Garbage	570,000	663,696	11	724,032	630,000
30-000-3610 Interest Income	-	-	11	-	-
30-000-3900 Miscellaneous Income	10,600	6,477	11	7,066	6,500
30-000-3901 Payroll Transfer	-	-	11	-	-
30-000-3910 Transfer In	-	-	11	-	-
30-000-3911 Transfer In - Water & Sewer Fund	-	-	11	-	-
TOTAL	590,600	682,610		744,665	646,500

Garbage Expenditures	2025- 2026				2026 - 2027 Budget
	Annual Budget	Actual	# of months	Projected Expense	
30-000-4320 Audit	12,000	12,000	12	12,000	12,000
30-000-4412 Electricity		-	11	-	
30-000-4421 Waste/Garbage Disposal Fees	285,000	319,890	11	348,971	344,600
30-000-4442 Equipment Loader/Excavator	148,000	79,785	11	87,038	77,200
30-000-4446 Dump Truck Principal					33,000
30-000-4447 Dump Truck Interest					10,200
30-000-4610 Stamps & Postage, Code Enforcement	2,100	-	11	-	2,000
30-000-4620 Fuel	20,000	24,062	11	26,249	30,000
30-000-4660 Operating Supplies	20,500	4,891	11	5,336	15,500
30-000-4900 Miscellaneous Expense	13,000	13,256	11	14,461	13,000
30-000-4901 City Clean-Up	20,000	9,983	11	10,891	24,000
30-000-4910 Transfer Out	5,000	171,375	11	186,955	55,000
30-000-4920 Capital Outlay	30,000	-	11	-	30,000
30-000-4921 Interest Expense	4,000	-	11	-	
30-000-4926 Loan Payment #24961	31,000	-	11	31,000	
30-000-4927 Air-vac/Dearborn			11		
TOTAL	590,600	635,242	10	722,900	646,500

Fire Department Revenues	2025 - 2026			2026 - 2027 Budget
	Annual Budget	Actual	Projected Revenue	
40-422-3300 Grant Proceeds	40,325	18,668	22,402	20,000
40-422-3400 Donations Revenue	20,000	70,228	84,274	70,000
40-422-3610 Interest Income	500	480		500
40-422-3910 City Transfer in	11,000	20,343	24,412	11,000
40-422-3630 rent income	2,400			2,400
40-422-3911 Transfer in from Savings				3,675
TOTAL	74,225	109,719	131,087	107,575

Expenditures	2025- 2026			2026 - 2027 Budget
	Annual Budget	Actual	Projected Expense	
40-422-4430 R & M- Vehicles	12,000	4,440	5,920	12,000
40-422-4431 R&M EQUIP	5,000	5,862		5,000
40-442-4432 RM RADIO/CPU	2,500			2,500
40-422-4585 Fit for Duty Physicals	3,500			3,500
40-422-4444 Uniforms	21,000	-	-	21,000
40-422-4580 School Registrations & Fees	4,000	3,525	4,700	5,000
40-422-4581 TRAVEL	2,000	1,742		2,000
40-422-4600 General Office Supplies	500	-	-	500
40-422-4610 Stamps & Postage	100	121	161	300
40-422-4640 Dues & Fees	3,500	2,440	3,253	3,500
40-422-4645 Donation Expense	1,000	1,428	1,904	1,000
40-422-4660 Operating Supplies	6,000	25,075	33,433	30,000
40-422-4900 Miscellaneous Expense	2,500	861	1,148	2,500
40-422-4920 Capital Outlay	13,000	67,394	67,394	18,775
TOTAL	76,600	112,888	117,914	107,575

Opera House Revenues	2025 - 2026			2026 - 2027 Budget
	Annual Budget	Actual	Projected Revenue	
50-453-3610 Interest Income	\$4.00	\$12.00		\$10.00
50-453-3900 Miscellaneous Income	\$10,000.00	\$12,572.00		\$10,000.00
50-453-3910 Transfer In - General Fund	\$0.00			
TOTAL	\$10,004.00	\$12,584.00	\$0.00	\$10,010.00

Expenditures	2025-2026			2026 - 2027 Budget
	Annual Budget	Actual	Projected Expense	
50-453-4412 Utilities	\$4,000.00	\$5,223.00		\$6,000.00
50-453-4433 Repair & Maint	\$3,500.00	\$800.00		\$3,500.00
50-453-4660 Operating Supplies	\$1,000.00	\$300.00		\$510.00
50-453-4900 Miscellaneous Expense	\$1,504.00	\$30,000.00		\$0.00
TOTAL	\$10,004.00	\$36,323.00	\$0.00	\$10,010.00