Receipts:				As of 8.31.26		
	2025 Budget	**2025 Actual**	**2026 Budget**	**2026 Actual**	**Proposed 2027**	
General Property Taxes (31001 through 31299)	290,165.00	292,188.47	302,378.00	168,492.91	330,103.00	
Total Acct 310	**290,165.00**	**292,188.47**	**302,378.00**	**168,492.91**	**330,103.00**	9.16% increase
Sales Tax	0.00	692.36	0.00	764.77	0.00	
10% Gambling Tax	7,000.00	4,876.98	7,000.00	8,281.38	7,000.00	
Total Acct 313	**7,000.00**	**5,569.34**	**7,000.00**	**9,046.15**	**7,000.00**	
LICENSES AND PERMITS	9,000.00	9,400.00	9,400.00	9,400.00	9,400.00	
Alcoholic Beverages	6,400.00	3,200.00	3,200.00	0.00	3,200.00	
Cannabis	0.00	50.00	500.00	500.00	1,000.00	
Non-Intoxicating Malt Liquor	500.00	0.00	250.00	0.00	250.00	
Set-Up License	200.00	625.00	375.00	625.00	375.00	
Cigarette Licenses	400.00	200.00	400.00	0.00	400.00	
Total Acct 321	**16,500.00**	**13,475.00**	**14,125.00**	**10,525.00**	**14,625.00**	
Conditional Use/Variance	0.00	1,600.00	0.00	0.00	0.00	
Building Permits (Excludes surcharge)	2,000.00	4,441.00	5,000.00	1,320.00	5,000.00	
Grade and Fill Permit	300.00	300.00	75.00	75.00	0.00	
Tar Breakup	0.00	700.00	0.00	0.00	0.00	
GOLF CART PERMIT	140.00	160.00	160.00	280.00	280.00	
Camper Permit	0.00	50.00	100.00	50.00	100.00	
YARD WASTE PERMIT	17,000.00	18,971.00	18,300.00	17,420.00	18,300.00	
Animal Licenses	700.00	689.00	700.00	546.00	700.00	
Total Acct 322	**20,140.00**	**26,911.00**	**24,335.00**	**19,691.00**	**24,380.00**	
Federal Grants and Aids	0.00	0.00	0.00	2961.00	0.00	
Total Acct 331	**0.00**	**0.00**	**0.00**	**2961.00**	**0.00**	
INTERGOVERNMENTAL REVENUES	131.00	0.00	131.00	0.00	131.00	
Total Acct 332	**131.00**	**0.00**	**131.00**	**0.00**	**131.00**	
State Aids/Fire Relief	31,000.00	4,968.00	31,000.00	0.00	31,000.00	
Total Acct 333	**31,000.00**	**4,968.00**	**31,000.00**	**0.00**	**31,000.00**	
Local Government Aid	40,321.00	40,321.00	36,911.00	18,455.50	33,471.00	
Homestead and Agricultural Credit Aid	0.00	308.56	0.00	0.00	300.00	
Small Cities Assistance	11,270.00	7,983.00	13,258.00	4,544.00	11,000.00	
Total Acct 334	**51,591.00**	**48,612.56**	**50,169.00**	**22,999.50**	**44,771.00**	
County Grants and Aids for Highways	3,000.00	2,214.66	3,000.00	0.00	3,000.00	
Total Acct 336	**3,000.00**	**2,214.66**	**3,000.00**	**0.00**	**3,000.00**	
CHARGES FOR SERVICES	1,200.00	1,207.64	1,200.00	3,057.55	2,000.00	
Letter Delivery Charge	0.00	240.00	0.00	120.00	150.00	
Total Acct 340	**1,200.00**	**1,447.64**	**1,200.00**	**3,177.55**	**2,150.00**	
PUBLIC SAFETY	16,000.00	38,694.67	16,000.00	7,575.00	16,000.00	
Total Acct 342	**16,000.00**	**38,694.67**	**16,000.00**	**7,575.00**	**16,000.00**	
OTHER CHARGES	0.00	0.00	0.00	0.00	0.00	
Total Acct 349	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	

	2025 Budget	2025 Actual	2026 Budget	2026 Actual	Proposed 2027	
MISCELLANEOUS REVENUES	0.00	33,897.54	0.00	0.00	0.00	
Interest Earning	350.00	380.21	400.00	246.85	400.00	
Rent/Municipal Building	7,200.00	6,800.00	7,200.00	5,200.00	7,200.00	
RENT/EVENT CENTER	10,000.00	13,879.75	13,000.00	12,550.00	14,000.00	
Event Center/Keg Deposit/Lions	0.00	2,628.20	2,000.00	2775.00	3,000.00	
EVENT CENTER/SECURITY AND OTHER	1,000.00	165.00	1,000.00	955.00	1,000.00	
Contributions and Donations from Private	2,000.00	50.00	500.00	36,000.00	500.00	
Contributions and Donations to Event Center	0.00	75,431.00	0.00	28,610.96	0.00	
Contributions and Donations to Parks	0.00	314.83	0.00	0.00	0.00	
Contributions and Donations to Energy and	0.00	0.00	0.00	8,000.00	0.00	
Refunds and Reimbursements	0.00	27,200.58	0.00	0.00	0.00	
DIVIDENDs	1,356.00	59.78	1,356.00	0.00	60.00	
Total Acct 362	**21,906.00**	**160,806.89**	**25,456.00**	**94,337.81**	**26,160.00**	
Total Revenues	**458,633.00**	**594,888.23**	**474,794.00**	**338,805.92**	**499,320.00**	
Other Financing Sources:	30,000.00	20,000.00	30,000.00	0.00	3,500.00	
Total Acct 392	**30,000.00**	**0.00**	**30,000.00**	**0.00**	**35,000.00**	
Total Revenue and **Financing Sources**	**488,633.00**	**614,888.23**	**504,794.00**	**338,805.92**	**534,320.00**	5.8% increase
Disbursements:						
GENERAL GOVERNMENT						
Wages and Salaries	0.00	2,920.78	0.00	2,991.14	0.00	
Workers Compensation (151 through	0.00	2,883.00	0.00	0.00	0.00	
Office Supplies (201 through 209)	8,000.00	5,191.84	0.00	4,111.56	5,000.00	
Operating Supplies (211 through 219)	1,300.00	3,143.53	7,740.00	5,965.70	7,740.00	copier, web, corp tech
PROFESSIONAL SERVICES (301	0.00	1,973.92	2000.00	846.01	1,000.00	
Professional Services: Auditing and	2,150.00	2,225.00	2,225.00	3,625.00	3,625.00	
Communications: Telephone	5,000.00	3,218.46	3,000.00	2,015.32	3,500.00	
Transportation: Travel Expense	0.00	295.00	500.00	0.00	500.00	
Dues	2,300.00	1,004.50	2,300.00	2,118.00	2,300.00	
Printing and Binding (351 through 359)	5,000.00	2,968.56	4,000.00	696.08	2,500.00	
Utility Services (381 through 389)	1,650.00	2,383.92	3,300.00	1,293.62	3,000.00	
REPAIRS AND MAINTENANCE -	400.00	970.00	1,100.00	0.00	1,000.00	
Sales Tax	0.00	682.00	0.00	590.00	0.00	
City Share/Assessments	800.00	1,640.00	800.00	838.00	1,640.00	
Refund & Reimbursments	11,825.00	15,992.76	814.00	5,923.35	0.00	
Repair and Maintenance Supplies (221	500.00	0.00	500.00	0.00	500.00	
Insurance (361 through 369)	6,500.00	10,128.00	10,200.00	0.00	10,200.00	
Capital Outlay: Office Equipment and	2,000.00	2,000.00	2,000.00	0.00	1,000.00	
Capital Outlay: Improvements Other Than	1,000.00	303.03	1,000.00	0.00	500.00	
Total Acct 410	**48,425.00**	**59,924.30**	**41,479.00**	**23,911.08**	**39,005.00**	
Council/Town Board						
Operating Supplies (211 through 219)	100.00	0.00	100.00	0.00	0.00	

	2025 Budget	2025 Actual	2026 Budget	2026 Actual	Proposed 2027
WAGES AND SALARIES (101 through	5,600.00	3,199.61	5,600.00	2,068.77	5,600.00
Wages and Salaries: Part-time Employees	0.00	1,604.34	1880.00	608.87	0.00
Employer Contributions for Retirement:	2,100.00	760.94	2,100.00	705.94	2,100.00
Family Leave	0	0.00	0	29.78	60.00
Workers Compensation	0.00	100.00	0.00	20.00	100.00
Office Supplies	250.00	824.80	600.00	492.00	600.00
Transportation: Travel Expense	2,000.00	2,592.74	3,000.00	3,020.78	4,000.00
Insurance (361 through 369)	300.00	100.00	300.00	305.00	310.00
Total Acct 411	**10,350.00**	**9,182.43**	**13,580.00**	**7,251.14**	**12,770.00**
Mayor					
WAGES AND SALARIES (101 through	1,200.00	858.66	1,200.00	614.20	1,200.00
Employer Contributions for Retirement:	0	113.26	0	138.82	150.00
Family Leave	0	0.00	0	8.1	32.00
Office Supplies	0.00	251.20	200.00	123.00	200.00
Transportation: Travel Expense	1,000.00	1,327.58	1,600.00	874.15	1,000.00
Dues	30.00	30.00	30.00	657.00	30.00
Miscellaneous (431 through 499)	100.00	0.00	100.00	0.00	100.00
Employer Contributions for Retirement:	200.00	0.00	200.00	0.00	200.00
Total Acct 413	**2,530.00**	**2,580.70**	**3,330.00**	**2,415.27**	**2,912.00**
Clerk					
Worker's Compensation (151 through 159)	300	0.00	300	0	300.00
WAGES AND SALARIES (101 through	21,245.00	23,510.54	31,245.00	17,684.13	37,000.00
Wages and Salaries: Part-time Employees	0.00	1,067.91	6000.00	0.00	0.00
Employer Contributions for Retirement:	10,000.00	15,707.42	10,000.00	9,284.74	16,000.00
Employer Paid Insurance: Health	4,400.00	4,889.62	4,500.00	3,124.16	6,500.00
Family Leave	0.00	0.00	0.00	43.70	80.00
Workers Compensation	0.00	361.00	0.00	0.00	400.00
Communications: Telephone	250.00	300.00	250.00	200.00	300.00
Transportation (331 through 339)	0.00	20.00	0.00	0.00	0.00
Transportation: Travel Expense	1,500.00	1,248.06	1,500.00	1,412.78	2,000.00
Dues	0.00	230.00	165.00	0.00	230.00
Insurance (361 through 369)	0.00	205.00	205.00	0.00	300.00
REPAIRS AND MAINTENANCE -	0.00	162.28	200.00	0.00	0.00
Capital Outlay	0.00	480.72	500.00	0.00	0.00
Refund & Reimbursments	0.00	1,267.66	0.00	1499.29	0.00
Total Acct 414	**37,695.00**	**49,450.21**	**54,865.00**	**33,248.80**	**63,110.00**
City/Town Attorney					
Professional Services: Legal Fees	3,000.00	1,572.65	6,000.00	1,597.70	3,000.00
Total Acct 416	**3,000.00**	**1,572.65**	**6,000.00**	**1,597.70**	**3,000.00**
Planning and Zoning					

	2025 Budget	2025 Actual	2026 Budget	2026 Actual	Proposed 2027	
WAGES AND SALARIES (101 through 109)		0.00	0.00	471.02	900.00	
Employer Contributions for Retirement: FICA		0.00	0.00	53.56	100.00	
OFFICE SUPPLIES (201 through 209)	0.00	0.00	300.00	1252.92	1,300.00	
Operating Supplies (211 through 219)	3,000.00	2,035.00	1,000.00	1,000.00	1,000.00	Mapping
Refund & Reimbursments	9,000.00	0.00	9,000.00	6,200.00	9,000.00	Gravel Pit Survey
Total Acct 419	**12,000.00**	**2,035.00**	**10,300.00**	**8,977.50**	**11,300.00**	
PUBLIC SAFETY						
Operating Supplies (211 through 219)	0.00	44.62	50.00	291.67	300.00	
PROFESSIONAL SERVICES (301 through	0.00	545.58	600.00	0.00	600.00	
Transportation: Travel Expense	0.00	67.19	70.00	0.00	0.00	
Refund & Reimbursments	0.00	38,945.88	0.00	550.00	0.00	
Total Acct 420	**0.00**	**39,603.27**	**720.00**	**841.67**	**900.00**	
Fire Administration						
Refunds and Reimbursements	16,600.00	45,022.67	16,600.00	15,165.96	16,000.00	Insurance & State Training
V-CDH Maintenance	15,200.00	15,059.33	15,200.00	11,294.49	15,800.00	4% increase ?
Total Acct 422	**31,800.00**	**60,082.00**	**31,800.00**	**26,460.45**	**31,800.00**	
City Shop						
Repair and Maintenance Supplies (221	200.00	0.00	200.00	125.00	220.00	
Insurance (361 through 369)	1,157.00	897.00	1,157.00	0.00	1,276.00	
Dust Control	0.00	0.00	0.00	131.57	200.00	
City Share/Assessments	0.00	442.00	0.00	442.00	500.00	For Paving Glenn St.
Capital Outlay: Improvements Other	500.00	0.00	500.00	0.00	1,000.00	Addition or new shop
Refunds and Reimbursements	0.00	570.96	0.00	131.56	0.00	
Operating Supplies (211 through 219)	300.00	818.96	300.00	677.10	800.00	
Small Tools and Minor Equipment	1,000.00	301.21	1,000.00	0.00	500.00	
Communications: Telephone	975.00	831.72	975.00	549.15	1,000.00	
Utility Services (381 through 389)	5,500.00	2,830.48	5,500.00	2,044.63	4,500.00	
REPAIRS AND MAINTENANCE -	350	156.30	1000	307.8	500.00	
Total Acct 430	**9,982.00**	**6,848.63**	**10,632.00**	**4,408.81**	**10,496.00**	
Highways, Streets & Roadways						
Dust Gaurd	2,500.00	3,351.04	3,500.00	0.00	0.00	
WAGES AND SALARIES (101 through	29,125.00	32,386.09	29,855.00	17,420.52	33,391.00	
Employer Contributions for Retirement:	16,000.00	17,946.97	17,000.00	8,301.72	15,910.00	
Employer Paid Insurance: Health	4,500.00	3,617.56	4,500.00	2,249.94	5,027.00	
Family Leave	0.00	0.00	0.00	53.14	160.00	
Workers Compensation	1,400.00	2,326.00	1,400.00	541.00	1,500.00	
OFFICE SUPPLIES (201 through 209)	400.00	815.19	500.00	530.87	420.00	
Operating Supplies (211 through 219)	9,000.00	7,938.89	8,000.00	8,035.29	9,000.00	
Repair and Maintenance Supplies (221	3,600.00	1,081.16	3,600.00	2,537.00	3,500.00	

	2025 Budget	2025 Actual	2026 Budget	2026 Actual	Proposed 2027	
PROFESSIONAL SERVICES (301 through	0.00	2,408.00	0.00	0.00	0.00	
Professional Services: Engineering Fees	28,000.00	37,268.87	28,000.00	15,980.50	37,500.00	
Communications: Telephone	375.00	375.00	375.00	212.50	375.00	
Transportation: Travel Expense	0.00	20.00	0.00	150.00	200.00	
REPAIRS AND MAINTENANCE -	7,000.00	6,369.58	8,000.00	1,375.01	6,500.00	
Operating Supplies: Gravel	1,500.00	0.00	1,500.00	0.00	15,000.00	$42,000 divided by 3 years with 4% increase each year
Dues	20.00	20.00	20.00	0.00	20.00	
Small Tools and Minor Equipment	600.00	0.00	600.00	0.00	200.00	
Clothing Allowance	350.00	0.00	350.00	132.98	350.00	
Insurance (361 through 369)	7,400.00	7,206.04	7,400.00	0.00	7,600.00	
Seal Coating Roads	7,500.00	7,500.00	7,500.00	0.00	5,000.00	
Capital Outlay: Improvements Streets	32,000.00	0.00	15,000.00	0.00	15,000.00	Strrets
Capital Outlay: Other Equipment	7,500.00	0.00	20,000.00	0.00	15,000.00	see equipment spreadsheet
Refunds and Reimbursements	0.00	7,294.52	0.00	3,513.06	0.00	
Sidewalk						
REPAIRS AND MAINTENANCE -	500.00	0.00	500.00	940.00	500.00	
Capital Outlay Buildings and Structures	0.00	9,500.00	500.00	0.00	0.00	
Ice and Snow Removal						
Operating Supplies (211 through 219)	0.00	1,832.14	1500.00	852.76	1,500.00	
Rentals: Other Equipment	750.00	0.00	750.00	0.00	500.00	
Capital Outlay: Improvements Other	500.00	0.00	0.00	0.00	750.00	
Yard Waste						
OFFICE SUPPLIES (201 through 209)	400.00	0.00	400.00	5.00	460.00	Permits
Repair and Maintenance Supplies (221	2,000.00	0.00	2,500.00	1,111.13	500.00	
Printing and Binding (351 through 359)	400.00	0.00	400.00	0.00	0.00	
Capital Outlay: Improvements Other	1,000.00	0.00	3,000.00	0.00	3,000.00	
WAGES AND SALARIES (101 through	8,420.00	5,010.84	5,400.00	3,697.09	5,616.00	
Family Leave	0.00	1,580.25	0.00	62.96	126.00	
Employer Contributions for Retirement:	5,000.00	3,670.91	5,000.00	1,726.29	5,062.00	
Operating Supplies (211 through 219)	0.00	587.11	0.00	0.00	200.00	
Utility Services (381 through 389)	200.00	179.62	200.00	90.21	100.00	
REPAIRS AND MAINTENANCE -	0.00	2400	2,250.00	85.51	1,000.00	
City Share/Assessments	416.00	442.00	416.00	0.00	0.00	
Refunds& Reimbursements	0.00	65.00	0.00	0.00	0.00	
Street Lighting						
Utility Services (381 through 389)	9,000.00	6,610.38	12,000.00	5,146.33	10,000.00	
Total Acct 431	**187,356.00**	**167,403.16**	**191,916.00**	**74,750.81**	**200,967.00**	
EVENT CENTER						

	2025 Budget	2025 Actual	2026 Budget	2026 Actual	Proposed 2027	
WAGES AND SALARIES (101 through	0.00	0.00	0.00	0.00	0.00	
Wages and Salaries: Part-time Employees	8,000.00	2,016.68	4,940.00	1,879.71	5,000.00	
Employer Contributions for Retirement:	1,600.00	759.26	1,976.00	646.67	1,200.00	
Family Leave	0.00	0.00	0.00	53.62	110.00	
Workers Compensation	0.00	5,896.00	0.00	0.00	300.00	
OFFICE SUPPLIES (201 through 209)	100.00	568.60	500.00	278.58	500.00	
Operating Supplies (211 through 219)	3,000.00	4,101.54	3,165.00	3,339.72	5,600.00	
Clothing Allowance	0.00	0.00	0.00	30.00	0.00	
Repair and Maintenance Supplies (221	2,000.00	150.07	2,000.00	21.53	500.00	
PROFESSIONAL SERVICES (301 through	2,500.00	2,318.60	2,231.00	2,003.37	2,300.00	
Communications: Telephone	2,110.00	1,626.17	1,800.00	1,015.34	1,433.00	
Advertising (340 through 349)	4,000.00	2,047.50	2,000.00	602.00	1,500.00	
Licenses/Permits	0.00	25.00	25.00	78.08	78.00	
Utility Services (381 through 389)	8,200.00	5,938.86	4,400.00	5,078.30	5,000.00	
Utility Services: Refuse Disposal	1,600.00	1,459.78	1,600.00	1,391.28	1,700.00	
REPAIRS AND MAINTENANCE -	3,000.00	6,796.78	4,570.00	1,573.89	2,000.00	
City Share/Assessments	800.00	680.00	680.00	187.00	375.00	
Refunds and Reimbursements	0.00	85,384.75	0.00	59276.05	0.00	
Insurance (361 through 369)	4,000.00	5,896.00	6,000.00	0.00	6,000.00	
Energy Loan	0.00	0.00	0.00	0.00	3,000.00	
Capital Outlay: Improvements Other Than Buildings	5,000.00	1,561.90	10,000.00	0.00	5,000.00	2 furnaces and air conditioners
Total Acct 451	**45,910.00**	**127,227.49**	**45,887.00**	**77,455.14**	**41,596.00**	
Parks						
WAGES AND SALARIES (101 through	29,000.00	22,106.44	25,000.00	15,888.22	26,149.00	
Employer Contributions for Retirement:	12,840.00	9,650.22	9,840.00	7,151.24	10,000.00	
Paid Family Leave	0.00	0.00	0.00	82.86	160.00	
Employer Paid Insurance: Health	4,200.00	3,617.76	3,900.00	2,249.93	4,000.00	
Worker's Compensation (151 through 159)	2,400.00	2,883.06	2,400.00	414.00	2,400.00	
OFFICE SUPPLIES (201 through 209)	350.00	815.20	350.00	532.68	600.00	
Operating Supplies (211 through 219)	7,000.00	4,090.00	3,500.00	6,500.10	5,000.00	
Communications: Telephone	375.00	375.00	375.00	362.50	375.00	
Repair and Maintenance Supplies	2,000.00	118.74	1,500.00	0.00	1,000.00	
Professional Services: Engineering Fees	5,000.00	0.00	5,000.00	3,460.00	5,000.00	
Transportation: Travel Expense	20.00	20.00	20.00	0.00	20.00	
Employee Clothing	0.00	0.00	100.00	0.00	100.00	
Dues/Licenses/Permits	360.00	35.00	360.00	88.08	100.00	
Insurance (361 through 369)	3,000.00	4,586.00	3,300.00	0.00	4,000.00	
Utility Services (381 through 389)	4,000.00	3,223.94	4,000.00	1,895.81	3,250.00	
Utility Services: Refuse Disposal	3,500.00	3,701.12	4,200.00	2,159.60	4,000.00	

	2025 Budget	2025 Actual	2026 Budget	2026 Actual	Proposed 2027	
REPAIRS AND MAINTENANCE -	3,000.00	8,355.56	3,000.00	4,610.14	5,000.00	
Ball Field	1,500.00	900.00	1,500.00	1,363.76	1,000.00	
Dust Guard				131.57	150.00	Glenn Street Park
City Share/Assessments	700.00	800.42	700.00	331.84	660.00	
Capital Outlay: Improvements Other	15,000.00	0.00	15,000.00	2,500.00	15,000.00	Pickup 1/3, scheduled
Refund & Reimbursments	240.00	71.22	240.00	112.77	0.00	
Total Acct 452	**94,585.00**	**65,349.68**	**84,285.00**	**49,835.10**	**87,964.00**	
Economic Development and Assistance						
Interfund Transfers	5,000.00	10,000.00	10,000.00	10,000.00	15,000.00	CEDA Employee
Total Acct 465	**5,000.00**	**10,000.00**	**10,000.00**	**10,000.00**	**15,000.00**	
Tax Abatement	**20,000.00**	**15,863.31**	**20,000.00**	**0.00**	**13,500.00**	
Total Disbursements	**488,633.00**	**650,709.73**	**504,794.00**	**321,153.47**	**534,320.00**	
Income/Expense Difference	0.00	35,821.50	0.00	(17,652.45)	0.00	
	2025	2,026.00	% Difference			
Net Tax Compancity	748,826.00	844,045.00	12%			
Bond Amounts to be Levied in 2027						
2006 Street					11,430.00	
2019 Streets					24,465.71	
Parking Lot					9,000.00	
Total Bonds					**44,895.71**	