BUDGET WORKSHEET BY ACCOUNT

2027 budget For: VILLAGE DISTRICT FUND Include: Expenditures - Compared to Approved Budget (GL Segment 2 Is Equal To 4314)

Account # .	Account Title Notes	CY Budget	CY Actual	Department Proposed 2027	Department % changes compared to 2026	Management's changes	Management's proposed % changes
01 - VILLAGE DISTRICT FUND							
01.4314.001.110	B&G - WAGES - BUILDING & GROUNDS	226,000.00	180,656.45	226,000.00	**0.00%**	235,040.00	4.00%
01.4314.001.111	B&G - WAGES - CLEANING	81,000.00	60,969.50	81,000.00	**0.00%**	84,240.00	4.00%
01.4314.001.119	B&G - WAGES OVERTIME	14,000.00	13,552.82	14,000.00	**0.00%**	14,000.00	0.00%
01.4314.001.210	B&G - HEALTH INSURANCE	101,000.00	83,460.60	108,000.00	**6.93%**	108,000.00	6.93%
01.4314.001.211	B&G - DENTAL INSURANCE	4,000.00	3,321.00	4,100.00	**2.50%**	4,100.00	2.50%
01.4314.001.220	B&G - PAYROLL TAX EXPENSE	25,000.00	19,750.81	25,000.00	**0.00%**	25,000.00	0.00%
01.4314.001.230	B&G - RETIREMENT	42,000.00	33,580.68	42,000.00	**0.00%**	42,000.00	0.00%
01.4314.001.260	B&G - WORKERS COMPENSATION	9,532.00	8,755.08	9,532.00	**0.00%**	9,532.00	0.00%
01.4314.002.240	B&G - EDUCATION	2,500.00	2,462.28	5,000.00	**100.00%**	5,000.00	100.00%
01.4314.002.261	B&G - PROPERTY & LIABILITY INSURANCE	588.00	588.00	588.00	**0.00%**	588.00	0.00%
		505620.00	407097.22	515220.00	**1.90%**	527500.00	4.33%

Account # .	Account Title Notes	CY Budget	CY Actual	Department Proposed 2027	Department % changes compared to 2026	Management's changes	Management's proposed % changes
01.4314.002.291	B&G - TRAVEL	300.00	269.70	400.00	**33.33%**	315.00	5.00%
01.4314.002.351	B&G - CELL PHONES	1,200.00	1,100.00	1,500.00	**25.00%**	1260.00	5.00%
01.4314.003.340	B&G - ELECTRIC	82,000.00	68,210.31	94,300.00	**15.00%**	87740.00	7.00%
01.4314.003.341	B&G - HEAT	55,000.00	44,824.28	63,250.00	**15.00%**	58850.00	7.00%
01.4314.003.346	B&G - WATER	3,500.00	5,195.18	6,000.00	**71.43%**	5,500.00	57.14%
01.4314.003.609	B&G - DEPT UNIFORMS	2,000.00	1,680.82	2,500.00	**25.00%**	2060.00	3.00%
01.4314.003.610	B&G - MAINTENANCE SUPPLIES	2,000.00	272.82	2,000.00	**0.00%**	2,000.00	0.00%
01.4314.003.612	B&G - TOOLS	6,000.00	2,419.69	6,000.00	**0.00%**	4,000.00	-33.33%
01.4314.003.613	B&G - GROUNDS REPAIRS & MAINTENANCE	4,000.00	2,424.89	4,000.00	**0.00%**	3,500.00	-12.50%
01.4314.003.614	B&G - CLEANING SUPPLIES	5,500.00	5,573.35	6,200.00	**12.73%**	5775.00	5.00%
01.4314.003.615	B&G - SUPPLIES	1,000.00	1,208.32	2,600.00	**160.00%**	1050.00	5.00%
01.4314.003.616	B&G - TRASH REMOVAL	6,000.00	6,082.99	6,600.00	**10.00%**	6300.00	5.00%
01.4314.003.617	B&G - LANDSCAPING	6,000.00	4,949.30	6,000.00	**0.00%**	6,000.00	0.00%
01.4314.003.630	B&G - BUILDING REPAIRS	23,500.00	31,600.37	23,500.00	**0.00%**	23,500.00	0.00%
01.4314.003.631	B&G - BOILER MAINTENANCE	12,000.00	10,492.37	15,000.00	**25.00%**	12600.00	5.00%
01.4314.003.632	B&G - OUTDOOR LIGHTING	1,000.00	153.56	1,000.00	**0.00%**	800.00	-20.00%
01.4314.003.640	B&G - CARPET CLEANING	2,000.00	0.00	2,000.00	**0.00%**	2,000.00	0.00%
01.4314.003.822	B&G - DAM INSPECTION	1,000.00	0.00	1,000.00	**0.00%**	1,000.00	0.00%
01.4314.003.823	B&G - VEHICLE FUEL	3,200.00	2,618.09	4,200.00	**31.25%**	3424.00	7.00%
01.4314.003.826	B&G - VEHICLE MAINTENANCE	6,000.00	2,170.77	6,000.00	**0.00%**	4,000.00	-33.33%
01.4314.003.827	B&G - EQUIPMENT REPAIRS	1,500.00	700.79	2,500.00	**66.67%**	1800.00	20.00%
4314 - BUILDING & GROUNDS		**730,320.00**	**599,044.82**	**771,770.00**	**5.68%**	**760,974.00**	4.20%
01 - VILLAGE DISTRICT FUND		**730,320.00**	**599,044.82**	**771,770.00**	**5.68%**	**760,974.00**	4.20%
	Total overall Budget with wages & benefits	**730,320.00**	**599,044.82**	**771,770.00**	**5.68%**	**760,974.00**	4.20%
		Total overall Budget with wages & benefits			2.5% operating Goal	$748,578.00	$12,396.00
	Operation total minus wages and benefits	**224700.00**		**256550.00**	**14.17%**	**233474.00**	3.90%
				Operation total minus wages and benefits		2.5% operating Goal	$230,317.50

The Water line is up 71% in the budget proposed by the department and 57% with management. Not sure why it was under budgetted in 2026. Adjusted for upcoming rates. Outdoor lighting was reduced to as we used that line very little in the current year. Left a portion in, so that we don't go over in 2027. Vehicle Maintence was at 6,000, reducing to 4,000, though work is typically done at the end of the season, waiting on the cost of this month's repairs. Equipment repairs we jumped up from 1500 to 2500, understanding that our equipment is aging, management reduced to a 20% increase verus the departments request of 66.67%. Department uniforms requested an increase of 25%, reduced to a 5% increase. The adjusted budget increase is 3.9% increase from 2026 to FY27. On the operating budget(minus wages and benefits) we miss the goal by $3100. Compared to the Department which was an increase of $32,000. With costs continuing to go, up this is a tight budget. The overall budget is 4.2% increase from FY'26 to FY'27 or $12396.00 more than the previvious year.