		CITY OF WHIGHAM		
		BUDGET		
		ADOPTED		
		2025-2026	2025-2026	
GENERAL FUND REVENUES				
311100	Real Property - Current Year		$ 36,757.84	
311110	Public Utility			
311200	Real Property - Prior Year		$ 601.22	
311310	Motor Vehicle		$ 3,477.75	
311315	Motor Vehicle Title Tax Fee		$ 20,459.80	
311320	Mobile Home		$ 4,481.71	
311340	Intangibles		$ 300.43	
311350	Railroad Equipment Car			
311600	Real Estate Transfer		$ 159.25	
311710	Electric Franchise Fee			
311750	Cable Franchise Fee			
311760	Telephone Franchise Fee		$ 843.18	
313100	LOST Revenues		$ 45,296.09	
314200	Alcoholic Bev. Excise Tax		$ 13,510.44	
314500	Excise Tax on Energy		$ 1,090.27	
316100	Bus. & Occupation Taxes		$ 816.75	
316200	Insurance Premium Tax		$ 40,357.51	
316300	Bank Occupation Tax			
319000	Penalties/Int on Del. Taxes		$ 1,253.19	
321100	Alcoholic Beverages Lic.		$ 1,400.00	
321200	General Business License		$ 2,455.00	
322210	Zoning Fees			
322990	Other Permits		$ 25.00	
331150	Indirect Federal Grants			
334000	State Government Grants			
338000	L G Payment lieu of Taxes			
341910	Qualifying Fees			
344130	Sale of Recycled Material			
349100	Cemetery Fees		$ 3,750.00	
349900	Other Charges for Services			
351100	Court		$ 11,922.74	

361000	Interest Income		$ 13.20	
381000	Rents & Royalties			
383000	Reimbursement-Damaged Property			
389000	Others		$ 460.21	
389100	Prior Years Resources		$ 149,239.47	
	MEAG Yr End Acct			
	TOTALS		$ 338,671.05	
WATER FUND REVENUES				
344200	Water/Sewerage Charges		$ 142,800.00	
344210	Water Transfer Fees			
344211	Water Penalty		$ 2,300.00	
344212	Water Reconnect Fee		$ 1,000.00	
344213	Water Tap/In Fee		$ 30.00	
9361000	Interest			
WATER FUND REVENUES				
	TOTALS		$ 146,130.00	

SANITATION FUND REVENUES				
344110	Refuse Collection Charges		$ 69,378.60	
344111	Garbage Penalty		$ 1,200.00	
SANITATION FUND REVENUES				
	TOTALS		$ 70,578.60	

LIGHT FUND REVENUES				
344300	Electricity Charges		$ 980,566.23	
344311	Electric Penalty		$ 12,064.18	
344312	Electric reconnect Fee		$ 750.00	
344313	Return Check Fee		$ 180.00	
344314	Connection Fee			
344316	Pole Attachment Fees		$ 9,814.30	
	Prior years resources			
LIGHT FUND REVENUES				
	TOTALS		$ 1,003,374.71	
		TOTAL INCOME ALL FUNDS	$ 1,558,754.36	

GENERAL FUND EXPENSES				
GENERAL GOVERNMENT				
Personal Services				
1511000	Salaries		$ 121,243.77	
1512100	Group Insurance		$ 19,000.00	
1512310	Payroll Taxes		$ 7,000.00	
1512400	Retirement Contributions		$ 3,700.00	
1512600	unemployment Insurance			
1512700	Workers' Compensation		$ 385.00	
Personal Services				
	TOTALS		$ 151,328.77	
Purchased and Contracted				
Services				
1521100	Official/Administrative		$ 1,100.00	
1521200	Professional Services		$ 33,000.00	
1521300	Technical Services		$ 25,000.00	
1522100	Cleaning Services			
1522110	Disposal		$ 217.00	
1522200	Repairs and Maintenance		$ 7,500.00	
1522300	Rentals		$ -	
1523100	Insurance, not empl. Benefits		$ 3,500.00	
1523200	Communications		$ 7,800.00	
1523300	Advertising		$ 2,000.00	
1523500	Travel		$ 5,750.00	
1523600	Dues & Fees		$ 2,100.00	
1523700	Education & Training		$ 2,700.00	
1523850	Contract Labor		$ 2,500.00	
1523900	Other Purchased Services			
Purchased and Contracted				
Services				
	TOTALS		$ 93,167.00	
Supplies				

1531100	General Supplies & Materials		$ 6,000.00	
1531210	Water		$ 250.00	
1531230	Electricity		$ 4,000.00	
1531300	Food		$ 150.00	
1531700	Other Supplies		$ 1,000.00	
Supplies				
	TOTALS		$ 11,400.00	
Capital Outlay				
1542100	Machinery & Equipment			
1542300	Furniture & Fixtures			
1542400	Computers			
Capital Outlay				
	TOTALS		$ -	
Other Costs				
1572000	Payments to Other Agencies		$ 750.00	
1573000	Payments to Others			
1579000	Mayor's Discretionary Fund		$ 1,000.00	
Other Costs				
	TOTALS		$ 1,750.00	
Debt Service				
	Interest			
Debt Service	**TOTALS**			
General Government				
	TOTALS		$ 257,645.77	

POLICE DEPARTMENT				
Personal Services				
2511000	Salaries		$ 222,219.22	
2512100	Group Insurance		$ 29,000.00	
2512310	Payroll Taxes		$ 16,999.77	
2512400	Retirement Contributions		$ 9,500.00	
2512700	Workers' Compenstion		$ 9,787.00	
Personal Services	**TOTALS**		$ 287,505.99	
Purchased & Contracted				
Services				
2521300	Technical Services		$ 813.00	
2522110	Disposal		$ 216.12	
2522200	Repairs & Maintenance		$ 3,000.00	
2522201	Building Repairs & maint.		$ 1,000.00	
2522300	Rentals		$ 780.00	
2523100	Insurance, not empl. Benefits		$ 15,000.00	
2523200	Communications		$ 7,200.00	
2523400	Printing & Binding		$ 100.00	
2523500	Travel		$ 1,500.00	
2523600	Dues & Fees		$ 150.00	
2523700	Education & Training		$ 750.00	
2523850	Contract Labor			
2523900	Other Purchased Services			
Purchased and				
Contracted	**TOTALS**		$ 30,509.12	
Supplies				
2531100	General Supplies & Materials		$ 2,000.00	
2531210	Water		$ 240.00	
2531230	Electricity		$ 4,400.00	
2531270	Gasoline		$ 13,000.00	
2531300	Food		$ 225.00	
2531700	Other Supplies		$ 750.00	
2531600	Small Equipment			

Supplies	**TOTALS**		$ 20,615.00	
Capital Outlay				
2542000	Machinery & Equipment			
2542400	Computers			
Capital Outlay				
	TOTALS		$ -	
Debt Service				
2581000	Principal			
2582000	Interest			
	TOTALS		$ -	
Police Department				
	TOTALS		$ 338,630.11	

FIRE DEPARTMENT				
Personal Services				
3512400	Retirement Contributions		$ 3,500.00	
3512700	Workers' Compensation		$ 1,100.00	
Personal Services				
	TOTALS		$ 4,600.00	
Purchased &Contracted				
Services				
3521300	Technical Services		$ 300.00	
3522110	Disposal		$ 250.00	
3522200	Repairs & Maintenance		$ 3,000.00	
3522300	Rentals			
3523100	Insurance, not empl. Benefits		$ 3,000.00	
3523200	Communications		$ 100.00	
3523500	Travel		$ 200.00	
3523600	Dues & Fees		$ 400.00	
3523700	Education & Training		$ 400.00	
Purchased &Contracted				
Services	**TOTALS**		$ 7,650.00	
Supplies				
3531100	General Supplies & Materials		$ 5,000.00	
3531110	Supplies R&M		$ 1,000.00	
3531200	Water		$ 350.00	
3531230	Electricity		$ 3,400.00	
3531270	Gasoline/Diesel		$ 1,300.00	
3531300	Food		$ 850.00	
3531600	Small Equipment		$ 200.00	
3531700	Other Supplies		$ 500.00	
Supplies				
	TOTALS		$ 12,600.00	
Capital Outlay				

3542000	Machinery & Equipment		$ 6,500.00	
3541300	Buildings			
3542300	Furniture & Fixtures			
Capital Outlay				
	TOTALS		$ 6,500.00	
Debt Service				
3581200	Principal			
3582000	Interest			
Debt Service				
	TOTALS		$ -	
Fire Department				
	TOTALS		$ 31,350.00	

STREET DEPARTMENT				
Personal Services				
4511000	Salaries & Bonus		$ -	
4512100	Group Insurance		$ -	
4512310	Payroll Taxes		$ -	
4512400	Retirement Contributions		$ -	
4512700	Workers' Compensation		$ 500.00	
Personal Services				
	TOTALS		$ 500.00	
Purchased and Contracted				
Services				
4522200	Repairs & Maintenance		$ 2,500.00	
4522201	Bldg Repair & Maint		$ 1,500.00	
4522320	Rental of Equipment			
4523100	Insurance, not empl. Benefits			
4523200	Communications			
4523500	Travel			
4523600	Dues and Fees			
4523700	Education & Training			
4523850	Contract Labor			
Purchased and Contracted				
Services	**TOTALS**		$ 4,000.00	
Supplies				
4531100	General Supplies & Materials		$ 4,500.00	
4531110	Supplies R&M		$ 2,500.00	
4531120	Downtown Décor/Beaut.		$ 1,500.00	
4531270	Gasoline/Diesel		$ 5,000.00	
4531300	Food			
4531600	Small Eqquipment		$ 1,000.00	
4531700	Other Supplies			
Supplies				
	TOTALS		$ 14,500.00	

Capital Outlay				
4541000	Property			
4541401	Street Paving			
4542000	Machinery & Equipment			
4542200	Vehicles			
4542300	Furniture & Fixtures			
4542500	Equipment			
Capital Outlay				
	TOTALS		$ -	
Street Department				
	TOTALS		$ 19,000.00	
PARKS & RECREATION DEPT				
Capital Outlay				
	Equipment		$ 5,000.00	
	Matching Funds			
Capital Outlay	**TOTALS**		$ 5,000.00	
Parks & Recreation	**TOTALS**		$ 5,000.00	
GENERAL FUND EXPENSES				
	TOTALS		$ 651,625.88	

WATER FUND EXPENSES				
Personal Services				
9511000	Salaries & Bonus		$ 39,967.00	
9512100	Group Insurance		$ 9,950.00	
9512310	Payroll Taxes		$ 2,500.00	
9512400	Retirement Contributions		$ 2,500.00	
9512700	Workers' Compensation		$ 3,000.00	
Personal Services	**TOTALS**		$ 57,917.00	
Purchased or Contracted				
Services				
9521300	Technical Services		$ 2,500.00	
9522200	Repairs & Maintenance		$ 5,000.00	
9522201	Bldg Repairs & Maintenance		$ 2,000.00	
9522320	Rental of Equipment		$ 100.00	
9523100	Insurance, not empl.Benefits		$ 500.00	
9523200	Communications		$ 1,000.00	
9523300	Advertising			
9523500	Travel		$ 800.00	
9523600	Dues & Fees		$ 550.00	
9523700	Education & Training		$ 500.00	
9523850	Contract Labor			
Purchased or Contracted				
Services	**TOTALS**		$ 12,950.00	
Supplies				
9531100	General Supplies & Materials		$ 20,000.00	
9531110	Supplies R&M		$ 2,500.00	
9531210	Water			

9531230	Electricity		$ 13,500.00	
9531270	Gasoline/Diesel		$ 5,000.00	
9531300	Food			
9531600	Small Equipment		$ 800.00	
9531700	Other Supplies		$ 700.00	
Supplies	**TOTALS**		$ 42,500.00	
Other Costs				
9571000	Intergovernmental			
Other Costs				
	TOTALS		$ -	
Debt Service				
9581300	Other Debt			
9582000	Interest			
Debt Service				
	TOTALS		$ -	
Depreciation/Capital Exp.				
9542000	Machinery & Equipment			
	Infrastructure			
Depreciation/Capital Exp				
	TOTALS		$ -	

Water Fund Expenses				
	TOTALS		$ 113,367.00	
Sanitation Fund Expenses				
Purchased or Contracted				
Services				
8522110	Disposal		$ 62,000.00	
8522200	Repairs & Maintenance			
8523100	Insurance, not emp. Benefits			
8523300	Advertising			
Purchased or Contracted				
Services				
	TOTALS		$ 62,000.00	
Depreciation/Capital Exp.				
8542200	Vehicles			
Depreciation/Capital Exp.	**TOTALS**		$ -	

SANITATION FUND EXPENSES				
	TOTALS		$ 62,000.00	
Light Fund Expenses				
Personal Services				
7511000	Salaries & Bonus		$ 141,986.48	
7512100	Group Insurance		$ 19,000.00	
7512310	Payroll Taxes		$ 9,400.00	
7512400	Retirement Contributions		$ 7,000.00	
7512700	Workers' Compensation		$ 2,200.00	
Personal Services				
	TOTALS		$ 179,586.48	
Purchased or Contracted				
Services				
7521200	Professional Services		$ 7,000.00	
7521300	Technical Services		$ 36,000.00	
7522110	Disposal		$ 500.00	
7522200	Repairs & Maintenance		$ 3,000.00	
7522201	Bldg Repairs & Maint		$ 2,000.00	
7522300	Rental of Equipment		$ 150.00	
7523100	Insurance, not emp. Benefits		$ 3,000.00	
7523200	Communications		$ 1,500.00	
7523500	Travel Expense		$ 1,500.00	
7523600	Dues & Fees		$ 1,500.00	
7523700	Education & Training		$ 1,000.00	
7523850	Contract Labor			
7523900	Other Purchased Services			
Purchased or Contracted				
Services				
	TOTALS		$ 57,150.00	
Supplies				

7531100	General Supplies & Materials		$ 30,000.00	
7531110	Supplies R&M		$ 3,500.00	
7531210	Water (office usage)		$ 225.00	
7531230	Electricity (office usage)		$ 3,500.00	
7531270	Gasoline/Diesel		$ 5,000.00	
7531300	Food			
7531400	Books & Periodicals			
7531530	Electricity		$ 450,000.00	
7531600	Small equipment		$ 1,000.00	
7531700	Other Supplies		$ 1,800.00	
Supplies				
	TOTALS		$ 495,025.00	
Depreciation/Capital Exp.				
7541400	Infrastructure			
7542000	Machinery & Equipment			
7542400	Computers			
7581200	Principal - Capital Lease			
7582000	Interest - Capital Lease			
Depreciation/Capital Exp.				
	TOTALS		$ -	
LIGHT FUND EXPENSES				
	TOTALS		$ 731,761.48	

2024/2025 BUDGET				
	REVENUE		EXPENDITURES	
GF TOTALS	$ 335,047.83		$ 620,778.96	
WATER FUND	$ 126,330.00		$ 109,080.00	
SANIT. FUND	$ 70,578.60		$ 62,000.00	
LIGHT FUND	$ 979,164.53		$ 719,262.00	
GRAND TOTALS	$ 1,511,120.96		$ 1,511,120.96	
DIFFERENCE	$ -			
2025-2026 BUDGET				
	REVENUE		EXPENDITURES	
GF TOTALS	$ 338,671.05		$ 651,625.88	
WATER FUND	$ 146,130.00		$ 113,367.00	
SANIT. FUND	$ 70,578.60		$ 62,000.00	
LIGHT FUND	$ 1,003,374.71		$ 731,761.48	
GRAND TOTALS	$ 1,558,754.36		$ 1,558,754.36	
DIFFERENCE	$ (0.00)			
ADOPTED 08/12/2025				

Cell: E103
Note: Rachel Jenson:
property, liability, Council

Cell: E107
Note: Rachel Jenson:
City Hall and Mayor and Council

Cell: E109
Note: Rachel Jenson:
Clerk Training: City Clerk and Court, Council members attending conferences

Cell: E110
Note: Rachel Jenson:
Possibility for poll workers

Cell: E117
Note: Rachel Jenson
Election year